

STATE BOARD OF EQUALIZATION
PROPOSED FY-2021 REVENUE CERTIFICATION

December 20, 2019

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FY-2021 FUNDS TO BE CERTIFIED

Schedule 1

The summation of the itemized estimates of revenue, Schedule 2, and the amounts available for appropriation are proposed as the amounts to be certified by the State Board of Equalization in accordance with Section 23, Article X, Constitution of Oklahoma. The amounts proposed as available for appropriation are calculated as 95 percent (95%) of the summation of the itemized estimate of revenue for the respective funds.

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
	TOTAL ESTIMATED COLLECTIONS	APPROPRIATIONS AUTHORITY
	Proposed FY-2021 Estimates	
GENERAL REVENUE	\$6,813,962,889	\$6,473,264,745
C.L.E.E.T.	\$3,085,159	\$2,930,901
COMMISSIONERS OF THE LAND OFFICE	\$9,467,100	\$8,993,745
MINERAL LEASING	\$4,000,000	\$3,800,000
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$800,000	\$760,000
PUBLIC BUILDING	\$1,887,520	\$1,793,144
OK EDUCATION LOTTERY TRUST FUND	\$72,000,000	\$68,400,000
STATE PUBLIC SAFETY FUND	\$25,649,940	\$24,367,443
HEALTH CARE ENHANCEMENT FUND	\$152,429,000	\$144,807,550
ALCOHOLIC BEVERAGE CONTROL FUND	\$11,466,591	\$10,893,261
OK PENSION IMPROVEMENT REVOLVING FUND	<u>\$62,745</u>	<u>\$59,608</u>
TOTALS	\$7,094,810,944	\$6,740,070,397

ITEMIZED ESTIMATES OF REVENUE
Schedule 2

The itemized estimate of revenues displayed in this schedule represents 100% of the estimate for the General Revenue Fund and the Special Revenue Funds to be appropriated by the Legislature for the fiscal year ending June 30, 2021 (FY-2021) and are the basis for the summation proposed for certification in Schedule 1. For informational purposes the FY-2021 estimates of revenues are compared to both the itemized estimates and the projections of revenues for the current fiscal year (FY-2020).

Column 1	Column 2	Column 3	Column 4	Column 5
FUND NAME	FY-2019 ACTUAL	FY-2020 ESTIMATE 27-Jun-19	FY-2020 PROJECTED 20-Dec-19	PROPOSED FY-2021 ESTIMATE 20-Dec-19
GENERAL REVENUE				
Alcohol Beverage Tax	\$37,037,664	\$33,238,000	\$39,611,000	\$42,393,000
Mixed Beverage Receipts Tax	74,264,762	78,213,000	87,830,000	96,451,000
Beverage Tax	6,688,886	0	0	0
Cigarette Tax	161,598,615	44,064,213	49,128,185	48,755,246
Tobacco Products Tax	33,025,830	34,439,552	33,923,513	34,150,218
Franchise Tax/Business Activity Tax	57,368,442	51,175,000	56,414,000	56,503,000
Gross Production Tax-Gas	369,151,546	412,191,000	222,626,000	226,408,000
Gross Production Tax-Oil	356,722,895	367,226,000	345,948,000	352,056,000
Income Tax-Individual	2,272,889,847 *	2,729,089,895 *	2,657,619,576 *	2,719,094,131 * ¹
Income Tax-Corporate	241,896,645	195,972,700	233,486,575	214,534,725
Estate Tax	0	0	0	0
Insurance Premium Tax	126,109,439	111,660,152	113,498,495	113,498,495
Motor Vehicle Taxes	223,835,387 ¹	25,747,000 ¹	25,774,000 ¹	25,733,000 ¹
Sales Tax	2,136,539,388	2,215,559,022	2,208,641,760	2,224,305,257
Use Tax	306,401,790	350,807,912	333,088,862 ²	364,635,752 ²
Interest & Investments	99,642,001	115,000,000	105,000,000	64,000,000
Other (Schedule 3)	356,568,114 ¹	223,863,049 ¹	230,699,663 ¹	230,445,065
General Revenue Totals	\$6,859,741,251	\$6,988,246,495	\$6,743,289,629	\$6,812,962,889
Transfers & Lapses	183,145	1,000,000	1,000,000	1,000,000
Revenue Comparison	\$6,859,924,396	\$6,989,246,495	\$6,744,289,629	\$6,813,962,889
One-Time Receipts	0	0	0	0
Total General Revenue	\$6,859,924,396	\$6,989,246,495	\$6,744,289,629	\$6,813,962,889
C.L.E.E.T.	\$3,210,567	\$3,067,383	\$3,125,163	\$3,085,159
COMM of LAND OFFICE	\$10,843,464	\$10,473,900	9,683,700.00	9,467,100.00
MINERAL LEASING	\$8,260,787	\$4,000,000	\$4,000,000	\$4,000,000
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,324,587	\$1,000,000	\$950,000	\$800,000
PUBLIC BUILDING	\$3,542,163	\$2,491,940	2,371,276.05	1,887,520.00
OK EDUCATION LOTTERY TRUST FUND	\$67,554,285	\$50,000,000	\$69,000,000	\$72,000,000
STATE PUBLIC SAFETY FUND	23,456,489	\$23,432,312	25,649,940	25,649,940
HEALTH CARE ENHANCEMENT FUND	\$0	\$137,960,000	\$156,058,000	\$152,429,000
ALCOHOLIC BEVERAGE CONTROL FUND	\$7,299,191	\$14,647,598	11,466,591	11,466,591
OK PENSION IMPROVEMENT REVOLVING FUND	\$23,515	\$20,820	62,745	62,745
GRAND TOTAL	\$6,985,439,445	\$7,236,340,447	\$7,026,657,044	\$7,094,810,944

*In compliance with Section 34.87 of Title 62 of the Oklahoma Statutes, the State Regents for Higher Education has adopted an estimate of \$70M for FY2021. The amount of money allocated from income tax revenue for FY2020 was \$77.3M, and for FY 2019 was \$76.8M. These amounts have been removed from the respective individual income tax numbers.

¹Pursuant to House Bill 1014XX passed during the Second Special Session in 2017, amending Title 69, Section 1521 of the Oklahoma Highway Code, effective July 1, 2019, Motor Fuels Taxes enacted by HB1010XX and most Motor Vehicle Taxes currently distributed to the GRF are to be directed to the ROADS Fund and an equal amount of personal income tax currently diverted to the ROADS Fund will be redirected to the GRF. The ROADS Fund contribution from Motor Vehicle revenue, diesel fuel taxes, and gasoline fuel taxes for FY 2020 is projected to be \$192.7M, \$56M, and \$60.9M, respectively. FY 2021 is estimated to be \$192.2M \$53.9M, \$59.5M, respectively. The schedule reflects the decreased FY 2020 and FY 2021 Motor Vehicle revenue contribution to GRF and the offsetting increase in the personal income tax contribution to the GRF.

²Pursuant to HB1019XX passed during the Second Special Session in 2017, amending Title 68, Section 1403, the first \$20.5M in Use Taxes for FY 2020 and FY 2021, will be apportioned to the Education Reform Revolving Fund (1017). These amounts have been removed from respective GRF use tax numbers.

ITEMIZED ESTIMATES OF "OTHER" REVENUES

GENERAL REVENUE FUND

Schedule 3

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2019 ACTUAL	FY-2020 ESTIMATE 27-Jun-19	FY-2020 PROJECTED 20-Dec-19	PROPOSED FY-2021 ESTIMATE 20-Dec-19
OTC:				
Pari-Mutuel	\$0	\$0	\$0	\$0
Tribal Cigarette Compacts	35,301,907	13,428,000	14,143,000	14,121,000
Bingo Excise & Charity Games	81,904	103,000	66,000	69,000
Workers Comp Ins. Premium Tax	0	0	0	0
Petroleum Excise Tax	13,455,161	\$15,871,000	15,268,000	15,062,000
Other OTC	136,410,714 *	\$26,474,000 *	27,053,000 *	27,484,000 *
TOTAL OTC	\$185,249,685	\$55,876,000	\$56,530,000	\$56,736,000
COLLECTIONS BY OTHER AGENCIES				
ABLE	\$4,112,441	\$0	\$0	\$0
Attorney General	626	537,500	1,043,670	500,000
OMES DCAM-Central Services	0	209,050	22,423	56,736
CLEET	315,985	304,520	309,577	305,724
Consumer Credit	520,987	680,000	520,000	520,000
District Attorney's Council	0	15,077,272	15,969,965	15,969,965
DPS	42,443,011	42,235,836	43,110,848	43,285,870
OMES-Employees Benefit Department	3,018,035	2,585,810	2,535,720	1,950,809
Horseracing (10%)	96,277	77,243	75,443	85,860
Insurance Comm	61,042,099	50,764,234	54,937,889	54,937,889
Labor	453,895	460,635	449,055	449,055
Medical Licensure	417,926	400,000	440,000	420,000
Nursing Board	356,059	412,732	389,555	391,292
Sec of State	2,955,186	2,632,916	2,720,697	2,734,026
Securities Comm	17,842,117	18,077,000	17,995,287	18,151,287
Treasurer (Unclaimed Property)	10,000,000	10,000,000	10,000,000	10,000,000
Tribal Gaming/HR Gaming	21,173,362	21,377,738	21,369,965	21,603,366
OMES-OPM	2,549,528	2,154,565	2,279,570	2,347,187
OMES-OSF	0	0	0	0
Other	4,020,896	0	0	0
TOTAL MISC	\$171,318,430	\$167,987,050	\$174,169,663	\$173,709,065
GRAND OTHER	\$356,568,114	\$223,863,050	\$230,699,663	\$230,445,065

*Diesel and Gasoline Excise Tax included in FY19 "Other OTC Taxes," only. Please refer to Schedule 2 footnotes for description on legislative changes for these revenue sources.

COMPARISON OF REVENUE ESTIMATES
FY-2020 ESTIMATE vs. PROPOSED FY-2021 ESTIMATE
Schedule 4

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2020 ESTIMATE 27-Jun-19	PROPOSED FY-2021 ESTIMATE 20-Dec-19	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE				
Alcohol Beverage Tax	\$33,238,000	\$42,393,000	\$9,155,000	27.5%
Mixed Beverage Receipts Tax	78,213,000	96,451,000	18,238,000	23.3%
Beverage Tax	0	0	0	0.0%
Cigarette Tax	44,064,213	48,755,246	4,691,033	10.6%
Tobacco Products Tax	34,439,552	34,150,218	(289,334)	-0.8%
Franchise Tax/Business Activity Tax	51,175,000	56,503,000	5,328,000	10.4%
Gross Production Tax-Gas	412,191,000	226,408,000	(185,783,000)	-45.1%
Gross Production Tax-Oil	367,226,000	352,056,000	(15,170,000)	-4.1%
Income Tax-Individual	2,729,089,895	2,719,094,131	(9,995,764)	-0.4%
Income Tax-Corporate	195,972,700	214,534,725	18,562,025	9.5%
Estate Tax	0	0	0	0.0%
Insurance Premium Tax	111,660,152	113,498,495	1,838,343	1.6%
Motor Vehicle Taxes	25,747,000	25,733,000	(14,000)	-0.1%
Sales Tax	2,215,559,022	2,224,305,257	8,746,235	0.4%
Use Tax	350,807,912	364,635,752	13,827,840	3.9%
Interest & Investments	115,000,000	64,000,000	(51,000,000)	-44.3%
Other (Schedule 3)	223,863,049	230,445,065	6,582,016	2.9%
General Revenue Totals	\$6,988,246,495	\$6,812,962,889	(\$175,283,606)	-2.5%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$6,989,246,495	\$6,813,962,889	(\$175,283,606)	-2.5%
One-Time Receipts	0	0	0	0.0%
Total General Revenue	\$6,989,246,495	\$6,813,962,889	(\$175,283,606)	-2.5%
C.L.E.E.T.	\$3,067,383	\$3,085,159	\$17,776	0.6%
COMM of LAND OFFICE	\$10,473,900	\$9,467,100	(\$1,006,800)	-9.6%
MINERAL LEASING	\$4,000,000	\$4,000,000	\$0	0.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,000,000	\$800,000	(\$200,000)	-20.0%
PUBLIC BUILDING	\$2,491,940	\$1,887,520	(\$604,420)	-24.3%
OK EDUCATION LOTTERY TRUST FUND	\$50,000,000	\$72,000,000	\$22,000,000	44.0%
STATE PUBLIC SAFETY FUND	\$23,432,312	\$25,649,940	\$2,217,628	9.5%
HEALTH CARE ENHANCEMENT FUND	\$137,960,000	\$152,429,000	\$14,469,000	10.5%
ALCOHOLIC BEVERAGE CONTROL FUND	\$14,647,598	\$11,466,591	(\$3,181,007)	-21.7%
OK PENSION IMPROVEMENT REV FUND	\$20,820	\$62,745	\$41,925	201.4%
GRAND TOTAL	\$7,236,340,448	\$7,094,810,944	(\$141,529,504)	-2.0%

COMPARISON OF REVENUE ESTIMATES
FY-2020 PROJECTION vs. PROPOSED FY-2021 ESTIMATE
Schedule 5

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2020 PROJECTED 20-Dec-19	PROPOSED FY-2021 ESTIMATE 20-Dec-19	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE				
Alcohol Beverage Tax	\$39,611,000	\$42,393,000	\$2,782,000	7.0%
Mixed Beverage Receipts Tax	87,830,000	96,451,000	8,621,000	9.8%
Beverage Tax	0	0	0	0.0%
Cigarette Tax	49,128,185	48,755,246	(372,938)	-0.8%
Tobacco Products Tax	33,923,513	34,150,218	226,705	0.7%
Franchise Tax/Business Activity Tax	56,414,000	56,503,000	89,000	0.2%
Gross Production Tax-Gas	222,626,000	226,408,000	3,782,000	1.7%
Gross Production Tax-Oil	345,948,000	352,056,000	6,108,000	1.8%
Income Tax-Individual	2,657,619,576	2,719,094,131	61,474,555	2.3%
Income Tax-Corporate	233,486,575	214,534,725	(18,951,850)	-8.1%
Estate Tax	0	0	0	0.0%
Insurance Premium Tax	113,498,495	113,498,495	0	0.0%
Motor Vehicle Taxes	25,774,000	25,733,000	(41,000)	-0.2%
Sales Tax	2,208,641,760	2,224,305,257	15,663,497	0.7%
Use Tax	333,088,862	364,635,752	31,546,889	9.5%
Interest & Investments	105,000,000	64,000,000	(41,000,000)	-39.0%
Other (Schedule 3)	230,699,663	230,445,065	(254,598)	-0.1%
General Revenue Totals	\$6,743,289,629	\$6,812,962,889	\$69,673,260	1.0%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison One-Time Receipts	\$6,744,289,629 0	\$6,813,962,889 0	\$69,673,260 0	1.0% 0.0%
Total General Revenue	\$6,744,289,629	\$6,813,962,889	\$69,673,260	1.0%
C.L.E.E.T.	\$3,125,163	\$3,085,159	(\$40,004)	-1.3%
COMM of LAND OFFICE	\$9,683,700	\$9,467,100	(\$216,600)	-2.2%
MINERAL LEASING	\$4,000,000	\$4,000,000	\$0	0.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$950,000	\$800,000	(\$150,000)	-15.8%
PUBLIC BUILDING	\$2,371,276	\$1,887,520	(\$483,756)	-20.4%
OK EDUCATION LOTTERY TRUST FUND	\$69,000,000	\$72,000,000	\$3,000,000	4.3%
STATE PUBLIC SAFETY FUND	\$25,649,940	\$25,649,940	\$0	0.0%
HEALTH CARE ENHANCEMENT FUND	\$156,058,000	\$152,429,000	(\$3,629,000)	-2.3%
ALCOHOLIC BEVERAGE CONTROL FUND	\$11,466,591	\$11,466,591	\$0	0.0%
OK PENSION IMPROVEMENT REV FUND	\$62,745	\$62,745	\$0	0.0%
GRAND TOTAL	\$7,026,657,044	\$7,094,810,944	\$68,153,900	1.0%

COMPARISON OF REVENUE ESTIMATES
FY-2020 ESTIMATE vs. FY-2020 PROJECTION
Schedule 6

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2020 ESTIMATE 27-Jun-19	FY-2020 PROJECTED 20-Dec-19	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE				
Alcohol Beverage Tax	\$33,238,000	\$39,611,000	\$6,373,000	19.2%
Mixed Beverage Receipts Tax	78,213,000	87,830,000	9,617,000	12.3%
Beverage Tax	0	0	0	0.0%
Cigarette Tax	44,064,213	49,128,185	5,063,972	11.5%
Tobacco Products Tax	34,439,552	33,923,513	(516,039)	-1.5%
Franchise Tax/Business Activity Tax	51,175,000	56,414,000	5,239,000	10.2%
Gross Production Tax-Gas	412,191,000	222,626,000	(189,565,000)	-46.0%
Gross Production Tax-Oil	367,226,000	345,948,000	(21,278,000)	-5.8%
Income Tax-Individual	2,729,089,895	2,657,619,576	(71,470,319)	-2.6%
Income Tax-Corporate	195,972,700	233,486,575	37,513,875	19.1%
Estate Tax	0	0	0	0.0%
Insurance Premium Tax	111,660,152	113,498,495	1,838,343	1.6%
Motor Vehicle Taxes	25,747,000	25,774,000	27,000	0.1%
Sales Tax	2,215,559,022	2,208,641,760	(6,917,262)	-0.3%
Use Tax	350,807,912	333,088,862	(17,719,049)	-5.1%
Interest & Investments	115,000,000	105,000,000	(10,000,000)	-8.7%
Other (Schedule 3)	223,863,049	230,699,663	6,836,614	3.1%
General Revenue Totals	\$6,988,246,495	\$6,743,289,629	(\$244,956,866)	-3.5%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison One-Time Receipts	\$6,989,246,495 0	\$6,744,289,629 0	(\$244,956,866) 0	-3.5% 0.0%
Total General Revenue	\$6,989,246,495	\$6,744,289,629	(\$244,956,866)	-3.5%
C.L.E.E.T.	\$3,067,383	\$3,125,163	\$57,780	1.9%
COMM of LAND OFFICE	\$10,473,900	\$9,683,700	(\$790,200)	-7.5%
MINERAL LEASING	\$4,000,000	\$4,000,000	\$0	0.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,000,000	\$950,000	(\$50,000)	-5.0%
PUBLIC BUILDING	\$2,491,940	\$2,371,276	(\$120,664)	-4.8%
OK EDUCATION LOTTERY TRUST FUND	\$50,000,000	\$69,000,000	\$19,000,000	38.0%
STATE PUBLIC SAFETY FUND	\$23,432,312	\$25,649,940	\$2,217,628	9.5%
HEALTH CARE ENHANCEMENT FUND	\$137,960,000	\$156,058,000	\$18,098,000	13.1%
ALCOHOLIC BEVERAGE CONTROL FUND	\$14,647,598	\$11,466,591	(\$3,181,007)	-21.7%
OK PENSION IMPROVEMENT REV FUND	\$20,820	\$62,745	\$41,925	201.4%
GRAND TOTAL	\$7,236,340,448	\$7,026,657,044	(\$209,683,404)	-2.9%

EDUCATION REFORM ACT - HB 1017

Schedule 7

SB 826 of the Second Regular Session of the Forty-fifth Legislature amended Section 41.29a of Title 62 to require that The Office of Accountability account for and report monthly revenues which accrue to the Education Reform Revolving Fund. The Education Reform Revolving Fund on June 1, 1996 began receiving revenue attributable to the revenue provisions of HB 1017 rather than these revenues first being apportioned to the General Revenue Fund.

CALCULATIONS

EDUCATION REFORM ACT

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
SOURCE	FY-2019 ACTUAL	FY-2020 ESTIMATE 27-Jun-19	FY-2020 PROJECTED 20-Dec-19	PROPOSED FY-2021 ESTIMATE 20-Dec-19
Income Tax-Individual	\$286,018,367	\$300,515,637	\$292,601,644	\$298,266,589
Income Tax-Corporate	51,500,576	41,723,220	49,710,045	45,675,135
Sales Tax	278,072,495	288,360,246	276,311,360	278,270,936
Use Tax	57,791,682	64,185,981	62,170,966	66,117,629
Cigarette Tax	1,967,506	2,015,890	2,234,710	2,217,570
Tobacco Products Tax	691,193	729,468	700,385	701,088
Tribal Gaming/Horse Track	155,271,321	156,770,081	156,713,061	158,424,679
Special License Plates	163	0	0	0
Business Activity Tax	482	0	0	0
TOTAL - 100% OF ESTIMATE	\$831,313,785	\$854,300,522	\$840,442,171	\$849,673,627
Decrease in FY-2021 proposed estimate from FY-2020 official estimate				(\$4,626,895)

LEGISLATED REVENUE ADJUSTMENTS
INFORMATIONAL ROADS FUND APPORTIONMENT SUMMARY
Schedule 8

Column 1

Column 2

Column 3

Column 4

Column 5

History and Legislated Adjustments for FY-2010 and FY-2011:

House Bill 2272, passed in the 2008 Legislative Session, amends Title 69, Section 1521 of the Oklahoma Highway Code. Effective July 1, 2009 for FY-2010, the Transportation Department will receive the total amount apportioned to the ROADS fund for the preceding fiscal year plus an additional \$30 million each year until a cap of \$370 million is reached.

Legislated Apportionment Comparison:

	FY-2009 ESTIMATE 19-Feb-08	FY-2010 ESTIMATE 22-Dec-08	FY-2011 ESTIMATE 22-Dec-09
Apportionment to ROADS Fund	\$137,500,000	\$155,000,000	\$185,000,000
Additional ROADS Fund	17,500,000	30,000,000	30,000,000
OK Tourism & Passenger Rail Rev. Fund	2,000,000	2,000,000	2,000,000
Public Transit Rev. Fund	3,000,000	3,000,000	3,000,000
Total Apportionment from Individual Income Tax	\$160,000,000	\$190,000,000	\$220,000,000

Legislated Adjustments for FY-2012, FY-2013, FY-2014, FY-2015, FY-2016, FY-2017, FY-2018, FY-2019, FY-2020, and FY-2021:

Senate Bill 1466, passed in the 2010 Legislative Session, amends Title 69, Section 1521 of the Oklahoma Highway Code. Effective July 1, 2011 for FY-2012 and for each fiscal year thereafter, the Transportation Department will receive the total amount apportioned to the ROADS fund for the preceding fiscal year plus an additional \$35.7 million each year until a cap of \$400 million is reached.

Senate Bill 976, passed in the 2011 Legislative Session, amends Title 69, Section 1521 of the Oklahoma Highway Code. Effective August 26, 2011 for FY-2013, the Transportation Department will receive the total amount apportioned to the ROADS FUND for the preceding fiscal year plus an additional \$41.7 million each year until a cap of \$435 million is reached.

House Bill 2248, effective July 1, 2012, amends the same title and section. For FY-2014 and all fiscal years until the cap is reached, the Transportation Department will receive the total amount apportioned to the ROADS Fund for the preceding fiscal year plus an additional \$59.7 million. The cap was raised to \$575 million.

House Bill 1014XX, effective July 1, 2019, directs diesel and gasoline fuel taxes imposed by House Bill 1010XX and most motor vehicle revenues to the ROADS fund. For FY2020, estimated amounts of \$56M, \$60.9M and \$192.7M are generated from diesel, gasoline fuel and motor vehicle revenues respectively. For FY2021, estimated amount of \$53.9M, \$59.5M and \$192.2M are generated from diesel, gasoline fuel and motor vehicle revenues respectively. Contributions to the ROADS fund from motor vehicle revenues and fuel taxes replace personal income tax contributions dollar-for-dollar.

	FY-2012 ESTIMATE 21-Dec-10	PROPOSED FY-2013 ESTIMATE 20-Dec-11	PROPOSED FY-2014 ESTIMATE 20-Dec-12	PROPOSED FY-2015 ESTIMATE 19-Dec-13
Apportionment to ROADS Fund	\$215,000,000	\$250,700,000	\$292,400,000	\$352,100,000
Additional ROADS Fund	35,700,000	41,700,000	59,700,000	59,700,000
OK Tourism & Passenger Rail Rev. Fund	2,000,000	2,000,000	2,000,000	2,000,000
Public Transit Rev. Fund	3,000,000	3,000,000	3,000,000	3,000,000
Total Apportionment from Individual Income Tax	\$255,700,000	\$297,400,000	\$357,100,000	\$416,800,000

	FY-2016 ACTUAL 20-Jun-16	FY-2017 ACTUAL 20-Jun-16	FY-2018 ESTIMATE 20-Dec-17	FY-2019 ESTIMATE 20-Dec-17
Apportionment to ROADS Fund	\$452,269,915 *	\$452,269,915 *	\$511,969,915	\$571,669,915
Additional ROADS Fund	0	59,700,000	59,700,000	3,330,085
OK Tourism & Passenger Rail Rev. Fund	1,911,599 *	3,000,000 *	3,000,000	3,000,000
Public Transit Rev. Fund	2,867,399 *	2,000,000 *	2,000,000	2,000,000
Total Apportionment from Individual Income Tax	\$457,048,913	\$516,969,915	\$576,669,915	\$580,000,000

	FY-2020 ESTIMATE 19-Dec-18	PROPOSED FY-2021 ESTIMATE 20-Dec-19
Apportionment to ROADS Fund	\$575,000,000	\$575,000,000
Additional ROADS Fund	0	0
OK Tourism & Passenger Rail Rev. Fund	3,000,000	3,000,000
Public Transit Rev. Fund	2,000,000	2,000,000
Total Apportionment	\$580,000,000	\$580,000,000

*Pursuant to Title 69, Section 1521 of the Oklahoma Statutes, FY-2016 apportionments to the three transportation funds (less debt obligations) were reduced by 7% due to a statewide revenue failure. After final year-end closing, amounts attributed to the cuts that were found to be unnecessary to balancing the revenue failure were returned to the funds. An initial cut to agency budgets made during the FY-2017 fiscal year was fully restored after close of the year. The FY-2016 and FY-2017 amounts shown above reflect the final total amounts apportioned to each fund, respectively.

**COMPARISON OF AUTHORIZED EXPENDITURES FY-2020 (2019 SESSION) TO
PROPOSED EXPENDITURE AUTHORITY FY-2021 (2020 SESSION)
Appendix A-1**

Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED EXPENDITURES* 2019 SESSION 27-Jun-19 FY-2020	PROPOSED EXPENDITURE AUTHORITY** 2020 SESSION 20-Dec-19 FY-2021	INCREASE OR (DECREASE)	PERCENT CHANGE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$6,636,531,493	\$6,473,264,745	(\$163,266,748)	-2.5%
Prior Year Certified	4,641,464	3,052,677	(1,588,787)	-34.2%
Cash	<u>0</u>	<u>310,411,345</u>	<u>310,411,345</u>	<u>0.0%</u>
TOTAL	\$6,641,172,957	\$6,786,728,767	\$145,555,810	2.2%
C.L.E.E.T. FUND				
Certified	\$2,914,014	\$2,930,901	\$16,887	0.6%
Cash	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$2,914,014	\$2,930,901	\$16,887	0.6%
MINERAL LEASING FUND				
Certified	\$3,800,000	\$3,800,000	\$0	0.0%
Cash	<u>131</u>	<u>5,411,258</u>	<u>5,411,127</u>	<u>4130631.4%</u>
TOTAL	\$3,800,131	\$9,211,258	\$5,411,127	142.4%
OHSA FUND				
Certified	\$950,000	\$760,000	(\$190,000)	-20.0%
Cash	<u>138,612</u>	<u>124,250</u>	<u>(14,362)</u>	<u>-10.4%</u>
TOTAL	\$1,088,612	\$884,250	(\$204,362)	-18.8%
PUBLIC BUILDING FUND				
Certified	\$2,367,343	\$1,793,144	(\$574,199)	-24.3%
Cash	<u>1,222,410</u>	<u>229,649</u>	<u>(992,761)</u>	<u>-81.2%</u>
TOTAL	\$3,589,753	\$2,022,793	(\$1,566,960)	-43.7%
SPECIAL CASH FUND				
Cash	<u>\$211,892,907</u>	<u>\$531</u>	<u>(\$211,892,376)</u>	<u>-100.0%</u>
	\$211,892,907	\$531	(\$211,892,376)	-100.0%
BOND FUND - SERIES A				
	\$0	\$0	\$0	0.0%
BOND FUND - SERIES B				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$0	\$0	\$0	0.0%
SUBTOTAL NON-RESTRICTED FUNDS	<u>\$6,864,458,374</u>	<u>\$6,801,778,500</u>	<u>(\$62,679,874)</u>	<u>-0.9%</u>

**COMPARISON OF AUTHORIZED EXPENDITURES FY-2020 (2019 SESSION) TO
PROPOSED EXPENDITURE AUTHORITY FY-2021 (2020 SESSION)
Appendix A-1 (Continued)**

Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED EXPENDITURES* 2019 SESSION 27-Jun-19 FY-2020	PROPOSED EXPENDITURE AUTHORITY** 2020 SESSION 20-Dec-19 FY-2021	INCREASE OR (DECREASE)	PERCENT CHANGE
RESTRICTED FUNDS				
COMMISSION OF THE LAND OFFICE FUND				
Certified	\$8,728,413	\$8,993,745	\$265,332	3.0%
Prior Year Certified	0	0	0	0.0%
Cash	0	0	0	0.0%
TOTAL	\$8,728,413	\$8,993,745	\$265,332	3.0%
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$47,500,000	\$68,400,000	\$20,900,000	44.0%
Cash	15,729,532	20,054,285	4,324,753	27.5%
TOTAL	\$63,229,532	\$88,454,285	\$25,224,753	39.9%
STATE PUBLIC SAFETY FUND				
Certified	\$22,260,696	\$24,367,443	\$2,106,747	9.5%
Cash	4,998,481	1,712,909	(3,285,572)	-65.7%
TOTAL	\$27,259,177	\$26,080,352	(\$1,178,825)	-4.3%
HEALTH CARE ENHANCEMENT FUND				
Certified	\$131,062,000	\$144,807,550	\$13,745,550	10.5%
Cash	0	0	0	0.0%
TOTAL	\$131,062,000	\$144,807,550	\$13,745,550	10.5%
ALCOHOLIC BEVERAGE CONTROL FUND				
Certified	\$13,915,218	\$10,893,261	(\$3,021,957)	-21.7%
Cash	0	0	0	0.0%
TOTAL	\$13,915,218	\$10,893,261	(\$3,021,957)	-21.7%
OK PENSION IMPROVEMENT REVOLVING FUND				
Certified	\$0	\$59,608	\$59,608	0.0%
Cash	0	23,515	23,515	0.0%
TOTAL	\$0	\$83,123	\$83,123	0.0%
SUBTOTAL RESTRICTED FUNDS	\$244,194,340	\$279,312,316	\$35,117,976	14.4%
TOTAL-RESTRICTED & NON-RESTRICTED	\$7,108,652,714	\$7,081,090,816	(\$27,561,898)	-0.4%
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,111,412	\$46,938,566	(\$172,846)	-0.4%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,111,412	\$46,938,566	(\$172,846)	-0.4%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,111,412	\$46,938,566	(\$172,846)	-0.4%
1017 FUND				
Revolving Fund Estimate	\$854,300,525	\$849,673,627	(\$4,626,898)	-0.5%
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$13,383,490	\$11,718,750	(\$1,664,740)	-12.4%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$43,487,000	\$37,000,000	(\$6,487,000)	-14.9%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$168,917,715	\$219,158,085	\$50,240,370	29.7%
TOTAL AUTHORIZED BUDGET	\$8,330,075,680	\$8,339,456,976	\$9,381,296	0.1%
ADDITIONAL BUDGETARY AUTHORIZATIONS:				
*** Cash Flow Reserve Fund	\$0	\$0		
Revenue Stabilization Fund	(200,000,000)			
Total Reappropriations	2,600,000			
Agency Revolving Fund Authorizations	0			
TOTAL AUTHORIZED AGENCY BUDGET	\$8,132,675,680	\$8,339,456,976	\$206,781,296	2.5%

*Authorized Expenditures represent the total amount spent by the Legislature.

**Expenditure Authority represents the total amount that is available for the Legislature to spend.

***Pursuant to Title 62, Section 34.54, as ammended by HB3206 in the 2016 legislative session, OMES is required to analyze and submit to the State BOE the amount of monies remaining in the General Revenue Cash-flow Reserve Fund which are not necessary for current year cash-flow needs and are available for legislative appropriation. No monies remain in the current-year fund and none will be available for appropriation.

**Authorized Expenditures Summary FY-2020 (27-Jun-2019) to
Proposed Expenditure Authority FY-2021 (20-Dec-2019)
Appendix A-2**

Column 1	Column 2 FY-2020 27-Jun-19 AUTHORIZED EXPENDITURES	Column 3 FY-2021 20-Dec-19 PROPOSED EXPENDITURE AUTHORITY	Column 4 FY 2020 to FY 2021 DIFFERENCE (\$)	Column 5 FY 2020 to FY 2021 DIFFERENCE (%)
CERTIFIED				
General Revenue Fund	\$6,636,531,493 ¹	\$6,473,264,745	(163,266,748)	-2.5%
CLEET Fund	2,914,014	2,930,901	16,887	0.6%
Mineral Leasing Fund	3,800,000	3,800,000	0	0.0%
OHSA Fund	950,000	760,000	(190,000)	-20.0%
Public Building Fund	2,367,343	1,793,144	(574,199)	-24.3%
Commissioners of the Land Office Fund	8,728,413	8,993,745	265,332	3.0%
OK Education Lottery Trust Fund	47,500,000	68,400,000	20,900,000	44.0%
State Public Safety Fund	22,260,696	24,367,443	2,106,747	9.5%
Health Care Enhancement Fund	131,062,000	144,807,550	13,745,550	N/A
Alcoholic Beverage Control Fund	13,915,218 ²	10,893,261	(3,021,957)	N/A
OK Pension Improvement Rev Fund	0	59,608	59,608.00	N/A
TOTAL CERTIFIED FUNDS	\$6,870,029,177	\$6,740,070,397	(129,958,780)	-1.9%
AUTHORIZED				
1017 Fund	\$854,300,525	\$849,673,627	(4,626,898)	-0.5%
Common Ed. Technology Fund (GP-Oil)	47,111,412	46,938,566	(172,846)	-0.4%
OK Student Aid Fund (GP – Oil)	47,111,412	46,938,566	(172,846)	-0.4%
Higher Ed. Capital Fund (GP – Oil)	47,111,412	46,938,566	(172,846)	-0.4%
Tobacco Fund	13,383,490	11,718,750	(1,664,740)	-12.4%
Judicial Revolving Fund	43,487,000	37,000,000	(6,487,000)	-14.9%
Transportation Fund	168,917,715	219,158,085	50,240,370	29.7%
TOTAL AUTHORIZED FUNDS	\$1,221,422,966	\$1,258,366,160	\$36,943,194	3.0%
CASH	\$238,623,537	\$341,020,419	\$102,396,882	42.9%
SUBTOTAL	\$8,330,075,680	\$8,339,456,976	\$9,381,296	0.1%
CASH FLOW RESERVE FUND	-	-	-	N/A
REVENUE STABILIZATION FUND	(200,000,000) ³	-	200,000,000	N/A
AGENCY REVOLVING FUND AUTHORITY	-	-	-	N/A
REAPPROPRIATIONS	2,600,000	-	(2,600,000)	-100.0%
TOTAL	\$8,132,675,680	\$8,339,456,976	\$206,781,296	2.5%

^{1,2,3} Pursuant SB1076, \$186,084,782 was appropriated from General Revenue and \$13,915,218 was appropriated from the Alcoholic Beverage Control Fund for a total of \$200,000,000 to be deposited in the Revenue Stabilization Fund.