

STATE BOARD OF EQUALIZATION
PROPOSED FY-2010 REVENUE CERTIFICATION

16-Jun-09

**Shelly Paulk
Revenue Analyst
Office of State Finance**

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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, except for federal funds which shall be certified for the full amount of the estimate.

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
	TOTAL ESTIMATED COLLECTIONS	APPROPRIATIONS AUTHORITY
	Proposed FY-2010 Estimates	
GENERAL REVENUE	\$5,415,374,809	\$5,144,606,069
C.L.E.E.T.	\$3,488,471	\$3,314,047
COMMISSIONERS OF THE LAND OFFICE	\$6,888,545	\$6,544,118
MINERAL LEASING	\$4,300,000	\$4,085,000
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$1,630,000	\$1,548,500
PUBLIC BUILDING	\$1,619,420	\$1,538,449
OK EDUCATION LOTTERY TRUST FUND	<u>\$66,710,000</u>	<u>\$63,374,500</u>
TOTALS	\$5,500,011,245	\$5,225,010,683

ITEMIZED ESTIMATES OF REVENUE

Schedule 2

The itemized estimates of revenues displayed in this schedule for the General Revenue Fund and the Special Revenue Funds to be appropriated by the Legislature for the fiscal year ending June 30, 2010 (FY-2010) are the basis for the summation proposed for certification in Schedule 1. For informational purposes the FY-2010 estimates of revenues are compared to the last preceding fiscal year's actual revenues (FY-2008) and to both the itemized estimates and the projections of revenues for the current fiscal year (FY-2009).

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>	<i>Column 6</i>
FUND NAME	FY-2008 ACTUAL	FY-2009 ESTIMATE 11-Jun-08	FY-2009 PROJECTED 17-Feb-09	FY-2010 ESTIMATE 17-Feb-09	PROPOSED FY-2010 ESTIMATE 16-Jun-09
GENERAL REVENUE					
Alcohol Beverage Tax	\$20,029,416	\$20,089,000	\$21,427,000	\$22,473,000	\$22,473,000
Mixed Beverage Receipts Tax	30,114,863	32,847,000	31,563,000	33,464,000	33,464,000
Beverage Tax	25,344,752	25,734,000	25,463,000	25,820,000	25,820,000
Cigarette Tax	39,611,457	40,398,452	38,517,379	36,500,624	36,500,624
Tobacco Products Tax	14,424,776	14,095,522	14,356,208	14,042,015	14,042,015
Franchise Tax	46,696,168	41,697,000	45,272,000	45,123,000	45,123,000
Gross Production Tax-Gas	685,285,081	679,991,800	607,339,000	427,475,000	427,475,000
Gross Production Tax-Oil	139,905,067	80,304,000	87,207,000	0	0
Income Tax-Individual	2,239,105,811	2,164,743,079	2,060,667,893	2,007,066,849	2,044,077,289
Income Tax-Corporate	279,050,026	289,283,475	310,824,600	307,572,700	307,294,700
Estate Tax	54,556,781	55,679,000	36,062,000	36,062,000	36,062,000
Insurance Premium Tax	69,093,141	80,418,200	55,127,808	60,396,434	60,396,434
Motor Vehicle Taxes	251,733,837	246,939,000	172,218,000	125,029,000	141,437,056
Sales Tax	1,611,791,142	1,701,406,915	1,726,377,608	1,753,673,765	1,754,087,525
Use Tax	137,887,069	155,881,648	159,057,156	159,057,156	159,057,156
Interest & Investments	171,359,296	146,500,000	150,000,000	140,000,000	140,000,000
Other (Schedule 3)	164,812,036	169,376,509	167,547,124	161,801,853	167,065,011
General Revenue Totals	\$5,980,800,717	\$5,945,384,601	\$5,709,026,776	\$5,355,557,395	\$5,414,374,809
Transfers & Lapses	291,853	1,000,000	1,000,000	1,000,000	1,000,000
Revenue Comparison	\$5,981,092,570	\$5,946,384,601	\$5,710,026,776	\$5,356,557,395	\$5,415,374,809
One-Time Receipts	0	0	0	0	0
Total General Revenue	\$5,981,092,570	\$5,946,384,601	\$5,710,026,776	\$5,356,557,395	\$5,415,374,809
C.L.E.E.T.	\$3,503,634	\$3,450,362	\$3,488,471	\$3,488,471	\$3,488,471
COMM of LAND OFFICE	\$12,246,564	\$8,975,750	\$5,301,245	\$6,888,545	\$6,888,545
MINERAL LEASING	\$6,280,637	\$4,300,000	\$4,300,000	\$4,300,000	\$4,300,000
SPECIAL OCCUPATIONAL HEALTH & SAFETY	\$2,311,554	\$1,700,000	\$1,615,000	\$1,630,000	\$1,630,000
PUBLIC BUILDING	\$3,106,007	\$1,557,192	\$2,055,636	\$1,619,420	\$1,619,420
OK EDUCATION LOTTERY TRUST FUND	\$71,608,831	\$72,870,000	\$69,226,500	\$66,710,000	\$66,710,000
GRAND TOTAL	\$6,080,149,797	\$6,039,237,905	\$5,796,013,628	\$5,441,193,831	\$5,500,011,245

**ITEMIZED ESTIMATES OF "OTHER" REVENUES
GENERAL REVENUE FUND
Schedule 3**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
	FY-2008 ACTUAL	FY-2009 ESTIMATE 11-Jun-08	FY-2009 PROJECTED 17-Feb-09	FY-2010 ESTIMATE 17-Feb-09	PROPOSED FY-2010 ESTIMATE 16-Jun-09
OTC:					
Pari-Mutuel	\$1,804,940	\$1,310,000	\$1,515,000	\$1,310,000	\$1,310,000
Tribal Cigarette Compacts	8,925,619	8,990,000	14,264,000	15,740,000	15,740,000
Bingo Excise & Charity Games	558,372	501,000	220,000	220,000	220,000
Workers Comp Ins. Premium Tax	7,609,570	7,704,000	7,674,000	7,660,000	7,660,000
Petroleum Excise Tax	13,482,299	12,754,000	12,191,000	8,109,000	8,109,000
Other OTC	29,092,734	25,215,000	22,897,000	23,159,000	28,422,158
TOTAL OTC	<u>\$61,473,534</u>	<u>\$56,474,000</u>	<u>\$58,761,000</u>	<u>\$56,198,000</u>	<u>\$61,461,158</u>
COLLECTIONS BY OTHER AGENCIES					
ABLE	\$4,733,541	\$4,561,740	\$4,626,225	\$4,617,625	\$4,617,625
Attorney General (Tobacco)	22,484	37,500	135,424	37,500	37,500
Central Services	654,375	930,900	1,210,123	781,265	781,265
CLEET	637,322	637,478	648,178	686,884	686,884
Consumer Credit	1,489,951	1,489,951	1,429,950	1,429,950	1,429,950
DPS	24,441,345	24,921,756	18,252,753	18,348,479	18,348,479
Employees Benefit Council	1,564,738	969,981	1,414,738	1,212,332	1,212,332
Horseracing	483,349	421,525	414,525	414,525	414,525
Insurance Comm	32,125,294	33,740,170	34,319,030	30,519,030	30,519,030
Labor	795,821	756,500	869,680	869,680	869,680
Medical Licensure	272,384	230,000	230,000	220,000	220,000
Nursing Board	294,819	266,018	266,018	272,778	272,778
Sec of State	2,634,317	2,320,000	2,579,000	2,582,000	2,582,000
Securities Comm	14,034,478	14,381,256	14,012,531	14,342,931	14,342,931
Treasurer (Unclaimed Property)	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Tribal Gaming	0	11,998,703	13,176,650	14,067,842	14,067,842
OPM	5,243,172	4,989,032	4,989,299	4,989,032	4,989,032
OSF	208,787	250,000	212,000	212,000	212,000
Other	3,702,324	0	0	0	0
TOTAL MISC	<u>103,338,502</u>	<u>112,902,509</u>	<u>108,786,124</u>	<u>105,603,853</u>	<u>105,603,853</u>
GRAND OTHER	<u>\$164,812,036</u>	<u>\$169,376,509</u>	<u>\$167,547,124</u>	<u>\$161,801,853</u>	<u>\$167,065,011</u>

COMPARISON OF REVENUE ESTIMATES
FY-2010 ESTIMATE vs. FY-2010 FINAL ESTIMATE: LAW CHANGES
Schedule 4

Column 1	Column 2	Column 3	Column 4	Column 5
	FY 2010 ESTIMATE 17-Feb-09	PROPOSED FY 2010 ESTIMATE 16-Jun-09	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE FUND				
Alcohol Beverage Tax	\$22,473,000	\$22,473,000	\$0	0.0%
Mixed Beverage Receipts Tax	33,464,000	33,464,000	0	0.0%
Beverage Tax	25,820,000	25,820,000	0	0.0%
Cigarette Tax	36,500,624	36,500,624	0	0.0%
Tobacco Products Tax	14,042,015	14,042,015	0	0.0%
Franchise Tax	45,123,000	45,123,000	0	0.0%
Gross Production Tax-Gas	427,475,000	427,475,000	0	0.0%
Gross Production Tax-Oil	0	0	0	0.0%
Income Tax-Individual	2,007,066,849	2,044,077,289	37,010,440	1.8%
Income Tax-Corporate	307,572,700	307,294,700	(278,000)	-0.1%
Estate Tax	36,062,000	36,062,000	0	0.0%
Insurance Premium Tax	60,396,434	60,396,434	0	0.0%
Motor Vehicle Taxes	125,029,000	141,437,056	16,408,056	13.1%
Sales Tax	1,753,673,765	1,754,087,525	413,760	0.0%
Use Tax	159,057,156	159,057,156	0	0.0%
Interest & Investments	140,000,000	140,000,000	0	0.0%
Other (Schedule 3)	161,801,853	167,065,011	5,263,158	3.3%
General Revenue Totals	\$5,355,557,395	\$5,414,374,809	\$58,817,414	1.1%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,356,557,395	\$5,415,374,809	\$58,817,414	1.1%
One-Time Receipts	0	0	0	0.0%
Total General Revenue	\$5,356,557,395	\$5,415,374,809	\$58,817,414	1.1%
C.L.E.E.T. FUND	\$3,488,471	\$3,488,471	\$0	0.0%
COMMISSIONERS OF LAND OFFICE FUND	\$6,888,545	\$6,888,545	\$0	0.0%
MINERAL LEASING FUND	\$4,300,000	\$4,300,000	\$0	0.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND	\$1,630,000	\$1,630,000	\$0	0.0%
PUBLIC BUILDING FUND	\$1,619,420	\$1,619,420	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND	\$66,710,000	\$66,710,000	\$0	0.0%
GRAND TOTAL	\$5,441,193,831	\$5,500,011,245	\$58,817,414	1.1%

**COMPARISON OF REVENUE ESTIMATES
FY-2009 FINAL PROJECTION vs. FY-2010 FINAL ESTIMATE: LAW CHANGES
Schedule 5**

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2009 PROJECTED 17-Feb-09	PROPOSED FY-2010 ESTIMATE 16-Jun-09	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE FUND				
Alcohol Beverage Tax	\$21,427,000	\$22,473,000	\$1,046,000	4.9%
Mixed Beverage Receipts Tax	31,563,000	33,464,000	1,901,000	6.0%
Beverage Tax	25,463,000	25,820,000	357,000	1.4%
Cigarette Tax	38,517,379	36,500,624	(2,016,755)	-5.2%
Tobacco Products Tax	14,356,208	14,042,015	(314,193)	-2.2%
Franchise Tax	45,272,000	45,123,000	(149,000)	-0.3%
Gross Production Tax-Gas	607,339,000	427,475,000	(179,864,000)	-29.6%
Gross Production Tax-Oil	87,207,000	0	(87,207,000)	-100.0%
Income Tax-Individual	2,060,667,893	2,044,077,289	(16,590,603)	-0.8%
Income Tax-Corporate	310,824,600	307,294,700	(3,529,900)	-1.1%
Estate Tax	36,062,000	36,062,000	0	0.0%
Insurance Premium Tax	55,127,808	60,396,434	5,268,625	9.6%
Motor Vehicle Taxes	172,218,000	141,437,056	(30,780,944)	-17.9%
Sales Tax	1,726,377,608	1,754,087,525	27,709,917	1.6%
Use Tax	159,057,156	159,057,156	0	0.0%
Interest & Investments	150,000,000	140,000,000	(10,000,000)	-6.7%
Other (Schedule 3)	167,547,124	167,065,011	(482,114)	-0.3%
General Revenue Totals	\$5,709,026,776	\$5,414,374,809	(\$294,651,967)	-5.2%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison One-Time Receipts	\$5,710,026,776 0	\$5,415,374,809 0	(\$294,651,967) 0	-5.2% 0.0%
Total General Revenue	\$5,710,026,776	\$5,415,374,809	(\$294,651,967)	-5.2%
C.L.E.E.T. FUND	\$3,488,471	\$3,488,471	\$0	0.0%
COMMISSIONERS OF LAND OFFICE FUND	\$5,301,245	\$6,888,545	\$1,587,300	29.9%
MINERAL LEASING FUND	\$4,300,000	\$4,300,000	\$0	0.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND	\$1,615,000	\$1,630,000	\$15,000	0.9%
PUBLIC BUILDING FUND	\$2,055,636	\$1,619,420	(\$436,216)	-21.2%
OK EDUCATION LOTTERY TRUST FUND	\$69,226,500	\$66,710,000	(\$2,516,500)	-3.6%
GRAND TOTAL	\$5,796,013,628	\$5,500,011,245	(\$296,002,383)	-5.1%

COMPARISON OF REVENUE ESTIMATES
FY-2009 FINAL ESTIMATE: LAW CHANGES vs. FY-2010 FINAL ESTIMATE: LAW CHANGES
Schedule 6

Column 1	Column 2	Column 3	Column 4	Column 5
	FY 2009 ESTIMATE 11-Jun-08	PROPOSED FY 2010 ESTIMATE 16-Jun-09	INCREASE OR (DECREASE)	PERCENT CHANGE
GENERAL REVENUE FUND				
Alcohol Beverage Tax	\$20,089,000	\$22,473,000	\$2,384,000	11.9%
Mixed Beverage Receipts Tax	32,847,000	33,464,000	617,000	1.9%
Beverage Tax	25,734,000	25,820,000	86,000	0.3%
Cigarette Tax	40,398,452	36,500,624	(3,897,828)	-9.6%
Tobacco Products Tax	14,095,522	14,042,015	(53,507)	-0.4%
Franchise Tax	41,697,000	45,123,000	3,426,000	8.2%
Gross Production Tax-Gas	679,991,800	427,475,000	(252,516,800)	-37.1%
Gross Production Tax-Oil	80,304,000	0	(80,304,000)	-100.0%
Income Tax-Individual	2,164,743,079	2,044,077,289	(120,665,790)	-5.6%
Income Tax-Corporate	289,283,475	307,294,700	18,011,225	6.2%
Estate Tax	55,679,000	36,062,000	(19,617,000)	-35.2%
Insurance Premium Tax	80,418,200	60,396,434	(20,021,767)	-24.9%
Motor Vehicle Taxes	246,939,000	141,437,056	(105,501,944)	-42.7%
Sales Tax	1,701,406,915	1,754,087,525	52,680,609	3.1%
Use Tax	155,881,648	159,057,156	3,175,508	2.0%
Interest & Investments	146,500,000	140,000,000	(6,500,000)	-4.4%
Other (Schedule 3)	169,376,509	167,065,011	(2,311,498)	-1.4%
General Revenue Totals	\$5,946,384,601	\$5,414,374,809	(\$531,009,792)	-8.9%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison One-Time Receipts	\$5,946,384,601 0	\$5,415,374,809 0	(\$531,009,792) 0	-8.9% 0.0%
Total General Revenue	\$5,946,384,601	\$5,415,374,809	(\$531,009,792)	-8.9%
C.L.E.E.T. FUND	\$3,450,362	\$3,488,471	\$38,109	1.1%
COMMISSIONERS OF LAND OFFICE FUND	\$8,975,750	\$6,888,545	(\$2,087,205)	-23.3%
MINERAL LEASING FUND	\$4,300,000	\$4,300,000	\$0	0.0%
SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND	\$1,700,000	\$1,630,000	(\$70,000)	-4.1%
PUBLIC BUILDING FUND	\$1,557,192	\$1,619,420	\$62,228	4.0%
OK EDUCATION LOTTERY TRUST FUND	\$72,870,000	\$66,710,000	(\$6,160,000)	-8.5%
TOTALS	\$6,039,237,905	\$5,500,011,245	(\$539,226,660)	-8.9%

LEGISLATED REVENUE ADJUSTMENTS
2009 Legislative Session Summary
Schedule 7

The Legislature may enact laws to provide for additional or reduced revenues, to transfer existing revenues and unappropriated cash on hand from one fund to another fund, or making provision for appropriating funds not previously appropriated directly by the Legislature. Such laws having been enacted by the First Regular Session of the 52nd Legislature, 2009, and acted upon by the Governor, the following adjustments to the last certified Estimates of Revenue are proposed.

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
FUND SOURCE CITATION DESCRIPTION	ADJUSTMENT AMOUNTS FY-2010 (100%)	ADJUSTMENT AMOUNTS FY-2010 (95%)
GENERAL REVENUE FUND		
Individual Income Tax		
SB318 Section 3		
OTC Open Taxes	\$5,282,240	\$5,018,128
SB318 Section 5		
3rd Party Placement of Delinquent Accounts	7,478,000	7,104,100
Increased Delinquent Account Fee	1,122,000	1,065,900
SB 318 Section 12		
Employer Withholding Modification	23,128,200	21,971,790
Total Changes to Individual Income Tax Collections	\$37,010,440	\$35,159,918
Corporate Income Tax		
SB909 Increased Quality Jobs Incentive Options	(\$278,000)	(\$264,100)
Total Changes to Corporate Income Tax Collections	(\$278,000)	(\$264,100)
Sales Tax		
SB318 Section 3		
OTC Open Taxes	\$157,760	\$149,872
SB318 Section 5		
3rd Party Placement of Delinquent Accounts	222,000	210,900
Increased Delinquent Account Fee	34,000	32,300
Total Changes to Sales Tax Collections	\$413,760	\$393,072
Motor Vehicle Tax		
SB658 Increased penalty for late vehicle registration	\$16,408,056	\$15,587,653
Total Changes to Motor Vehicle Tax Collections	\$16,408,056	\$15,587,653
Other		
SB318 Section 21		
Compsource Market Equalization	<u>\$5,263,158</u>	<u>\$5,000,000</u>
TOTAL CHANGES TO THE GENERAL REVENUE FUND	\$58,817,414	\$55,876,543
TOTAL CHANGES TO CERTIFIED FUNDS	\$58,817,414	\$55,876,543

(Continued)

LEGISLATED REVENUE ADJUSTMENTS
2009 Legislative Session Summary
Schedule 7 (Continued)

The Legislature may enact laws to provide for additional or reduced revenues, to transfer existing revenues and unappropriated cash on hand from one fund to another fund, or making provision for appropriating funds not previously appropriated directly by the Legislature. Such laws having been enacted by the First Regular Session of the 52nd Legislature, 2009, and acted upon by the Governor, the following adjustments to the last certified Estimates of Revenue are proposed.

<i>Column 1</i>	<i>Column 2</i>
FUND SOURCE CITATION DESCRIPTION	ADJUSTMENT AMOUNTS FY-2010 (100%)
EDUCATION REFORM REVOLVING FUND	
Individual Income Tax	
SB318 Section 3	
OTC Open Taxes	\$523,995
Section 5	
3rd Party Placement of Accounts	728,000
Increased Delinquent Account Fee	109,000
Section 12	
Employer Withholding Modification	2,251,800
Total Changes to Individual Income Tax Collections	\$3,612,795
Corporate Income Tax	
SB909	
Increased Quality Jobs Incentive Options	(\$27,000)
Total Changes to Corporate Income Tax Collections	(\$27,000)
Sales Tax	
SB318 Section 3	
OTC Open Taxes	\$19,005
Section 5	
3rd Party Placement of Accounts	32,000
Increased Delinquent Account Fee	4,000
Total Changes to Sales Tax Collections	\$55,005
 TOTAL CHANGES TO THE EDUCATION REFORM REVOLVING FUND	 \$3,640,800

EDUCATION REFORM ACT - HB 1017

Schedule 8

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>
	FY-2009 ESTIMATE 11-Jun-08	FY-2009 PROJECTED 17-Feb-09	FY-2010 ESTIMATE 17-Feb-09	PROPOSED FY-2010 ESTIMATE 16-Jun-09
SOURCE				
Income Tax-Individual	\$231,598,381	\$221,465,447	\$219,167,611	\$222,780,406
Income Tax-Corporate	61,589,385	66,175,560	65,483,220	65,456,220
Sales Tax	212,853,921	215,977,871	219,392,747	219,447,752
Use Tax	19,501,519	19,898,790	19,898,790	19,898,790
Cigarette Tax	3,011,167	2,890,465	2,795,949	2,795,949
Tobacco Products Tax	295,989	304,683	298,018	298,018
Tribal Gaming	87,990,491	96,345,435	102,880,843	102,880,843
Special License Plates	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL - 100% OF ESTIMATE	\$616,840,853	\$623,058,252	\$629,917,177	\$633,557,977
Increase FY-2010 in proposed estimate over FY-2009 estimate				\$16,717,124

**COMPARISON OF AUTHORIZED EXPENDITURES 2008 SESSION TO
 AUTHORIZED EXPENDITURES 2009 SESSION, BY FUND
 Appendix A-1**

Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED* EXPENDITURES 2008 SESSION	AUTHORIZED* EXPENDITURES 2009 SESSION 16-Jun-09	INCREASE OR (DECREASE)	PERCENT CHANGE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$5,648,952,133	\$5,144,371,712	(\$504,580,421)	-8.9%
Prior Year Certified	1,066,283	113,237	(953,046)	-89.4%
Cash	<u>195,897,061</u>	<u>290,883,390</u>	<u>94,986,329</u>	<u>48.5%</u>
TOTAL	\$5,845,915,477	\$5,435,368,339	(\$410,547,138)	-7.0%
C.L.E.E.T. FUND				
Certified	\$3,277,844	\$3,314,047	\$36,203	1.1%
Cash	<u>320,069</u>	<u>131,616</u>	<u>(188,453)</u>	<u>-58.9%</u>
TOTAL	\$3,597,913	\$3,445,663	(\$152,250)	-4.2%
MINERAL LEASING FUND				
Certified	\$4,085,000	\$4,085,000	\$0	0.0%
Cash	<u>782,228</u>	<u>1,720,636</u>	<u>938,408</u>	<u>120.0%</u>
TOTAL	\$4,867,228	\$5,805,636	\$938,408	19.3%
OHSA FUND				
Certified	\$1,615,000	\$1,548,500	(\$66,500)	-4.1%
Cash	<u>727,626</u>	<u>713,295</u>	<u>(14,331)</u>	<u>-2.0%</u>
TOTAL	\$2,342,626	\$2,261,795	(\$80,831)	-3.5%
PUBLIC BUILDING FUND				
Certified	\$1,479,332	\$1,538,449	\$59,117	4.0%
Cash	<u>1,681,861</u>	<u>1,417,501</u>	<u>(264,360)</u>	<u>-15.7%</u>
TOTAL	\$3,161,193	\$2,955,950	(\$205,243)	-6.5%
SPECIAL CASH FUND				
Cash**	<u>\$103,926,978</u>	<u>\$98,746,080</u>	<u>(\$5,180,898)</u>	<u>-5.0%</u>
	\$103,926,978	\$98,746,080	(\$5,180,898)	-5.0%
BOND FUND - SERIES A				
	\$170,379	\$8,682	(\$161,697)	-94.9%
BOND FUND - SERIES B				
	<u>68,947</u>	<u>3,513</u>	<u>(65,434)</u>	<u>-94.9%</u>
TOTAL	\$239,326	\$12,195	(\$227,131)	-94.9%
SUBTOTAL NON-RESTRICTED FUNDS	<u>\$5,964,050,741</u>	<u>\$5,548,595,658</u>	<u>(\$415,455,083)</u>	<u>-7.0%</u>
(Continued)				

**COMPARISON OF AUTHORIZED EXPENDITURES 2008 SESSION TO
 AUTHORIZED EXPENDITURES 2009 SESSION, BY FUND
 Appendix A-1 (Continued)**

Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED* EXPENDITURES 2008 SESSION	AUTHORIZED* EXPENDITURES 2009 SESSION 16-Jun-09	INCREASE OR (DECREASE)	PERCENT CHANGE
RESTRICTED FUNDS				
COMMISSION OF THE LAND OFFICE FUND				
Certified	\$4,810,193	\$4,524,339	(\$285,854)	-5.9%
Prior Year Certified	0	0	0	0.0%
Cash	<u>54,688</u>	<u>0</u>	<u>(54,688)</u>	<u>-100.0%</u>
TOTAL	\$4,864,881	\$4,524,339	(\$340,542)	-7.0%
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$69,226,500	\$63,374,500	(\$5,852,000)	-8.5%
Cash	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$69,226,500	\$63,374,500	(\$5,852,000)	-8.5%
SUBTOTAL RESTRICTED FUNDS	<u>\$74,091,381</u>	<u>\$67,898,839</u>	<u>(\$6,192,542)</u>	<u>-8.4%</u>
TOTAL-RESTRICTED & NON-RESTRICTED	<u>\$6,038,142,122</u>	<u>\$5,616,494,497</u>	<u>(\$421,647,625)</u>	<u>-7.0%</u>
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$47,372,299	\$33,196,893	(\$14,175,406)	-29.9%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$47,372,299	\$33,196,893	(\$14,175,406)	-29.9%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$47,372,299	\$33,196,893	(\$14,175,406)	-29.9%
1017 FUND				
Revolving Fund Estimate	\$616,818,103	\$633,584,977	\$16,766,874	2.7%
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$26,617,239	\$24,150,000	(\$2,467,239)	-9.3%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$37,494,590	\$34,000,000	(\$3,494,590)	-9.3%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$207,591,448	\$208,741,314	\$1,149,866	0.6%
TOTAL	<u>\$7,068,780,399</u>	<u>\$6,616,561,467</u>	<u>(\$452,218,932)</u>	<u>-6.4%</u>

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

**HB 1126, Section 1 directs the Director of State Finance to transfer \$75,000,000 from the Cash-Flow Reserve Fund to the Special Cash Fund. HB1186, Section 1 transfers \$3,500,000 from the Secretary of State Revolving Fund to Special Cash. HB1196, Section 1 transfers \$20,000,000 from the Unclaimed Property Fund to Special Cash.

**COMPARISON OF EXPENDITURE AUTHORITY 2009 SESSION (17-Feb-2009) TO
PROPOSED EXPENDITURE AUTHORITY 2009 SESSION (16-June-2009)
Appendix A-2**

Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY* 2009 SESSION 17-Feb-09	EXPENDITURE AUTHORITY* 2009 SESSION 16-Jun-09	INCREASE OR (DECREASE)	PERCENT CHANGE
NON-RESTRICTED FUNDS				
GENERAL REVENUE FUND				
Certified	\$5,088,729,525	\$5,144,606,069	\$55,876,544	1.1%
Prior Year Certified	113,237	113,237	0	0.0%
Cash	<u>289,683,390</u>	<u>289,683,390</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$5,378,526,152	\$5,434,402,696	\$55,876,544	1.0%
C.L.E.E.T. FUND				
Certified	\$3,314,047	\$3,314,047	\$0	0.0%
Cash	<u>131,616</u>	<u>131,616</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$3,445,663	\$3,445,663	\$0	0.0%
MINERAL LEASING FUND				
Certified	\$4,085,000	\$4,085,000	\$0	0.0%
Cash	<u>1,720,636</u>	<u>1,720,636</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$5,805,636	\$5,805,636	\$0	0.0%
OHSA FUND				
Certified	\$1,548,500	\$1,548,500	\$0	0.0%
Cash	<u>713,295</u>	<u>713,295</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$2,261,795	\$2,261,795	\$0	0.0%
PUBLIC BUILDING FUND				
Certified	\$1,538,449	\$1,538,449	\$0	0.0%
Cash	<u>1,417,501</u>	<u>1,417,501</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$2,955,950	\$2,955,950	\$0	0.0%
SPECIAL CASH FUND				
Cash**	<u>\$246,080</u>	<u>\$98,746,080</u>	<u>\$98,500,000</u>	<u>40027.6%</u>
	\$246,080	\$98,746,080	\$98,500,000	40027.6%
BOND FUND - SERIES A				
	\$8,682	\$8,682	\$0	0.0%
BOND FUND - SERIES B				
	<u>3,513</u>	<u>3,513</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$12,195	\$12,195	\$0	0.0%
SUBTOTAL NON-RESTRICTED FUNDS	<u>\$5,393,253,471</u>	<u>\$5,547,630,015</u>	<u>\$154,376,544</u>	<u>2.9%</u>
 (Continued)				

**COMPARISON OF EXPENDITURE AUTHORITY 2009 SESSION (17-Feb-2009) TO
PROPOSED EXPENDITURE AUTHORITY 2009 SESSION (16-June-2009)
Appendix A-2 (Continued)**

Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY* 2009 SESSION 17-Feb-08	EXPENDITURE AUTHORITY* 2009 SESSION 16-Jun-09	INCREASE OR (DECREASE)	PERCENT CHANGE
RESTRICTED FUNDS				
COMMISSION OF THE LAND OFFICE FUND				
Certified	\$6,544,118	\$6,544,118	\$0	0.0%
Prior Year Certified	3,716,770	3,716,770	0	0.0%
Cash	0	0	0	0.0%
TOTAL	\$10,260,888	\$10,260,888	\$0	0.0%
OK EDUCATION LOTTERY TRUST FUND				
Certified	\$63,374,500	\$63,374,500	\$0	0.0%
Cash	0	0	0	0.0%
TOTAL	\$63,374,500	\$63,374,500	\$0	0.0%
SUBTOTAL RESTRICTED FUNDS	<u>\$73,635,388</u>	<u>\$73,635,388</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL-RESTRICTED & NON-RESTRICTED	<u>\$5,466,888,859</u>	<u>\$5,621,265,403</u>	<u>\$154,376,544</u>	<u>2.8%</u>
COMMON ED. TECH FUND				
Revolving Fund Estimate	\$33,196,893	\$33,196,893	\$0	0.0%
OK. STUDENT AID FUND				
Revolving Fund Estimate	\$33,196,893	\$33,196,893	\$0	0.0%
HIGHER ED. CAPITAL FUND				
Revolving Fund Estimate	\$33,196,893	\$33,196,893	\$0	0.0%
1017 FUND				
Revolving Fund Estimate	\$629,917,177	\$633,557,977	\$3,640,800	0.6%
TOBACCO SETTLEMENT FUND				
Revolving Fund Estimate	\$17,150,000	\$17,150,000	\$0	0.0%
STATE JUDICIAL REVOLVING FUND				
Revolving Fund Estimate	\$34,000,000	\$34,000,000	\$0	0.0%
STATE TRANSPORTATION FUND				
Revolving Fund Estimate	\$208,741,314	\$208,741,314	\$0	0.0%
TOTAL	<u>\$6,456,288,029</u>	<u>\$6,614,305,373</u>	<u>\$158,017,344</u>	<u>2.4%</u>

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

**HB 1126, Section 1 directs the Director of State Finance to transfer \$75,000,000 from the Cash-Flow Reserve Fund to the Special Cash Fund. HB1186, Section 1 transfers \$3,500,000 from the Secretary of State Revolving Fund to Special Cash. HB1196, Section 1 transfers \$20,000,000 from the Unclaimed Property Fund to Special Cash.