

# Senate Journal

## Second Regular Session of the Fiftieth Legislature of the State of Oklahoma

**Eleventh Legislative Day, Thursday, February 23, 2006**

The Senate was called to order by Senator Corn.

Roll Call:

Present: Adelson, Aldridge, Anderson, Barrington, Bass, Branan, Brogdon, Cain, Capps, Coates, Coffee, Corn, Crain, Crutchfield, Easley, Eason McIntyre, Fisher, Ford, Garrison, Gumm, Hobson, Johnson (C), Johnson (M), Jolley, Justice, Lamb, Laster, Laughlin, Lawler, Leftwich, Lerblance, Mazzei, Morgan, Myers, Nichols, Paddack, Pruitt, Rabon, Reynolds, Riley, Shurden, Taylor, Wilcoxson, Williamson, Wilson and Wyrick.—46.

Excused: Harrison.—1.

Vacancy: District 38.—1.

Senator Corn declared a quorum present.

The prayer was offered by Reverend Charles McGregor, New Beginnings Lighthouse Ministries, Stratford, the guest of Senator Paddack.

### **REPORT OF ENGROSSED AND ENROLLED MEASURES**

**SB 1701** and **SCR 41** were each correctly engrossed, properly signed and ordered transmitted to the Honorable House for consideration.

**SCR 36** was correctly enrolled, properly signed and ordered transmitted to the Honorable House for signature of the Speaker.

**SR 65** was correctly enrolled, properly signed and ordered transmitted to the Secretary of State.

**UNANIMOUS CONSENT REQUEST  
DIRECT TO CALENDAR**

Senator Jolley asked unanimous consent to suspend Rule 5-4 and refer **SR 64** direct to the Calendar for consideration, which was the order.

**GENERAL ORDER**

**SR 64** by Jolley was called up for consideration.

All other members of the Senate asked to coauthor **SR 64**, which was the order.

**SR 64** was adopted upon motion of Senator Jolley and referred for enrollment.

**FIRST READING**

The following was introduced and read the first time:

**SR 66** – By Jolley.

A Resolution mourning the loss of Chancellor Emeritus of the Oklahoma State Regents for Higher Education, Dr. Hans Brisch; offering condolences; and directing distribution.

**UNANIMOUS CONSENT REQUEST  
DIRECT TO CALENDAR**

Senator Jolley asked unanimous consent to suspend Rule 5-4 and refer **SR 66** direct to the Calendar for consideration, which was the order.

**GENERAL ORDER**

**SR 66** by Jolley was called up for consideration.

All other members of the Senate asked to coauthor **SR 66**, which was the order.

**SR 66** was adopted upon motion of Senator Jolley and referred for enrollment.

**PENDING SENATE ACTION  
HOUSE REQUEST FOR CONFERENCE**

Upon motion of Senator Fisher, the request of the Honorable House for conference on **HB 1589** was ordered granted and Senate conferees to be named later.

## **MESSAGES FROM THE HOUSE**

Advising passage of and transmitting for consideration Engrossed **HBs 2086, 2104, 2123, 2124, 2127, 2132, 2149, 2150, 2361, 2367, 2373, 2591 and 2606.**

**HB 2086** – By Wilt of the House and Ford of the Senate.

An Act relating to education; amending 68 O.S. 2001, Section 3002, as last amended by Section 15, Chapter 361, O.S.L. 2004 (68 O.S. Supp. 2005, Section 3022), which relates to filing financial statements and estimates; amending 70 O.S. 2001, Section 5-128.1, which relates to annual itemized expenditure budget and funding request; changing filing date; and declaring an emergency.

**HB 2104** – By Cox and Rousselot of the House and Easley of the Senate.

An Act relating to schools; amending 70 O.S. 2001, Sections 5-113 and 5-113.1, which relate to the school district boards of education nepotism prohibition; updating statutory language; limiting application of school board member nepotism prohibition when employee is a substitute teacher or support employee; providing an exception for substitute teachers or support employees to school employee nepotism prohibition; providing an effective date; and declaring an emergency.

**HB 2123** – By Wright of the House and Easley of the Senate.

An Act relating to sunset; amending 59 O.S. 2001, Section 161.4, as last amended by Section 1, Chapter 149, O.S.L. 2005 (59 O.S. Supp. 2005, Section 161.4) which relates to the Board of Chiropractic Examiners; re-creating the Board; and modifying the termination date.

**HB 2124** – By Wright of the House and Easley of the Senate.

An Act relating to sunset; amending 52 O.S. 2001, Section 420.22, which relates to the Oklahoma Liquefied Petroleum Gas Research, Marketing and Safety Commission; re-creating the Commission; and modifying termination date.

**HB 2127** – By Wright of the House and Easley of the Senate.

An Act relating to sunset; amending 59 O.S. 2001, Section 1253, as amended by Section 3, Chapter 85, O.S.L. 2003 (59 O.S. Supp. 2005, Section 1253), which relates to the State Board of Licensed Social Workers; re-creating the Board; and modifying the termination date.

**HB 2132** – By Wright of the House and Easley of the Senate.

An Act relating to sunset; amending 59 O.S. 2001, Section 698.3, which relates to the State Board of Veterinary Medical Examiners; re-creating the Board; and modifying termination date.

**HB 2149** – By Wright of the House and Easley of the Senate.

An Act relating to sunset; amending 74 O.S. 2001, Section 1382, which relates to the Wellness Council; re-creating the Council; and modifying termination date.

**HB 2150** – By Wright of the House and Easley of the Senate.

An Act relating to sunset; amending 74 O.S. 2001, Section 245, as amended by Section 1, Chapter 208, O.S.L. 2003 (74 O.S. Supp. 2005, Section 245), which relates to the Oklahoma Climatological Survey; re-creating the Climatological Survey; and modifying termination date.

**HB 2361** – By Banz of the House and Aldridge of the Senate.

An Act relating to county treasurers; amending 11 O.S. 2001, Section 22-111, which relates to the general powers of municipalities; providing a time limit for forwarding of certain statement to the county treasurer; amending 19 O.S. 2001, Section 682, as amended by Section 4, Chapter 232, O.S.L. 2002 (19 O.S. Supp. 2005, Section 682), which relates to county treasurers; increasing certain fee; amending 42 O.S. 2001, Section 180, as amended by Section 2, Chapter 409, O.S.L. 2003 (42 O.S. Supp. 2005, Section 180), which relate to the enforcement of liens; providing for certain notice to be mailed to a county treasurer and county assessor; amending 68 O.S. 2001, Sections 2913 and 2916, which relates to ad valorem taxes; modifying the monetary range of a certain tax owed and payable before certain date; authorizing the county treasurer an additional medium of receiving payment; amending 68 O.S. 2001, Sections 3108, as amended by Section 1, Chapter 177, O.S.L. 2004 and 3117 (68 O.S. Supp. 2005, Section 3108), which relate to collection of delinquent taxes; clarifying representation allowed for certain purchasers; reducing the statute of limitations for tax sale certificates; deleting certain exception; repealing 68 O.S. 2001, Section 3127.1, which relates to notice of resale of real property; providing an effective date; and declaring an emergency.

**HB 2367** – By Kern, Harrison, Blackwell, Dank, Dorman, McDaniel, Pruett, Rousselot and Thompson of the House and Branam of the Senate.

An Act relating to schools; amending 70 O.S. 2001, Section 1-111, as last amended by Section 81, Chapter 5, O.S.L. 2004 (70 O.S. Supp. 2005, Section 1-111), which relates to a school day; allowing absent students who are participating in an academic excellence program to be counted as in attendance; limiting length of absence; amending 70 O.S. 2001, Section 11-103.6, as last amended by Section 7, Chapter 432, O.S.L. 2005 (70 O.S. Supp. 2005, Section 11-103.6), which relates to curriculum standards; stipulating that school districts that have implemented certain academic excellence program meet enrollment requirements; providing an effective date; and declaring an emergency.

**HB 2373** – By Newport, Dank, Dorman and Duncan of the House and Myers of the Senate.

( revenue and taxation – income tax checkoff – Revolving Fund – codification – effective date )

**HB 2591** – By Case of the House and Aldridge of the Senate.

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 3021, which relates to excise boards; providing method for transfer of money to certain funds; repealing 62 O.S. 2001, Section 462, which relates to transfer of appropriation balances; and declaring an emergency.

**HB 2606** – By DeWitt, Duncan and McMullen of the House and Capps of the Senate.  
An Act relating to agriculture; amending 2 O.S. 2001, Section 18-313, which relates to the Oklahoma Wheat Resources Act; modifying procedure for the refund of certain assessment; and providing an effective date.

The above-numbered measures were read the first time.

Advising naming of House conferees on **HB 1589** - Adkins, Bingman, Peterson (Ron), Dorman, Lamons.

Advising the signing of and returning Enrolled **SCR 36**.

The above-numbered enrolled measure was transmitted to the Secretary of State.

Senator Fisher moved that when the clerk's desk is clear, the Senate stand adjourned to convene Monday, February 27, 2006, at 1:30 p.m., which motion prevailed.

## **COMMITTEE REPORTS**

The following were reported by the committees named, ordered printed and placed on the Calendar:

DO PASS:

**SB 1019** – Energy and Environment, coauthored by Roan (principal House author)

**SB 1346** – Judiciary, coauthored by Sullivan (principal House author)

**SB 1405** – General Government, coauthored by Wilson of the Senate, and coauthored by Hiatt (principal House author), and coauthored by Liotta of the House

**SB 1574** – Energy and Environment, coauthored by Blackwell (principal House author)

DO PASS, As Amended:

**SB 267** – Appropriations, coauthored by Case (principal House author)

**CS for SB 334** – Finance, remove Coffee and substitute Mazzei as principal Senate author, and coauthored by Coffee, Branam, Ford, Johnson (Mike), Laughlin, Wilcoxson of the Senate, and coauthored by Bingman (principal House author)

**SB 408** – Finance, coauthored by Young (principal House author)

**CS for SB 511** – Finance, coauthored by Liotta (principal House author)

**CS for SB 558 (2ND CR)** – Appropriations, coauthored by Coates of the Senate

**SB 1028** – Finance, coauthored by McMullen (principal House author)

**CS for SB 1030** – Appropriations, coauthored by Trebilcock (principal House author)

- CS for SB 1031** – Appropriations, coauthored by Jett (principal House author)
- SB 1032** – General Government, coauthored by Roggow (principal House author)
- SB 1063** – Finance, coauthored by Rousselot (principal House author)
- CS for SB 1073** – Appropriations, coauthored by Askins (principal House author)
- SB 1303** – Appropriations, coauthored by Winchester (principal House author)
- SB 1304** – Finance, coauthored by Calvey (principal House author)
- SB 1319** – Finance, coauthored by Smaligo (principal House author)
- SB 1321** – Judiciary, coauthored by Sullivan (principal House author)
- SB 1366** – Energy and Environment, coauthored by Roggow (principal House author)
- SB 1367** – Appropriations, coauthored by Johnson (Constance) of the Senate, and coauthored by Askins (principal House author)
- CS for SB 1399** – Finance, coauthored by Roggow (principal House author)
- SB 1400** – Finance, coauthored by Calvey (principal House author)
- SB 1426** – Appropriations, coauthored by Tibbs (principal House author)
- CS for SB 1441** – Appropriations, coauthored by Hyman (principal House author), and coauthored by Piatt of the House
- CS for SB 1463** – Energy and Environment, coauthored by Glenn (principal House author)
- SB 1471** – Appropriations, coauthored by Hilliard (principal House author)
- CS for SB 1479** – Appropriations, coauthored by Leftwich of the Senate, and coauthored by Walker (principal House author)
- SB 1485** – Education, coauthored by Coody (principal House author)
- SB 1496** – Finance, coauthored by Terrill (principal House author)
- SB 1498** – Finance, coauthored by Covey (principal House author)
- SB 1500** – Finance, coauthored by Liotta (principal House author)
- SB 1510** – Finance, coauthored by Hilliard (principal House author)
- SB 1529** – Finance, coauthored by Newport (principal House author)
- SB 1537** – Finance, coauthored by Hilliard (principal House author)
- SB 1572** – Energy and Environment, coauthored by Walker (principal House author)
- SB 1587** – Finance, coauthored by Hilliard (principal House author)
- SB 1596** – Judiciary, coauthored by Billy (principal House author)
- SB 1615** – Appropriations, coauthored by Shumate (principal House author)
- SB 1655** – Finance, coauthored by Jolley, Laughlin, Reynolds of the Senate, and coauthored by Banz (principal House author), and coauthored by Cargill, Case, Lindley of the House
- SB 1663** – Finance, coauthored by Liotta (principal House author)
- SB 1672** – Finance, coauthored by Calvey (principal House author)
- SB 1674** – Energy and Environment, coauthored by McMullen (principal House author)
- CS for SB 1676** – Finance, coauthored by Fisher of the Senate, and coauthored by Rousselot (principal House author)
- SB 1677** – Energy and Environment, coauthored by Harrison (principal House author)
- SB 1680** – Finance, coauthored by Carey (principal House author)

- SB 1683** – Energy and Environment, remove Morgan and substitute Lerblance as principal Senate author, and coauthored by Adkins (principal House author)
- CS for SB 1686** – Appropriations, coauthored by Liotta (principal House author)
- CS for SB 1713** – Appropriations, coauthored by Corn, Leftwich of the Senate, and coauthored by Nance (principal House author)
- CS for SB 1717** – Finance, coauthored by Peterson (Ron) (principal House author)
- SB 1719** – Energy and Environment, coauthored by Crutchfield of the Senate, and coauthored by Billy (principal House author), and coauthored by Roan of the House
- SB 1743** – Appropriations, coauthored by Bengé (principal House author)
- SB 1771** – Appropriations, coauthored by Bengé (principal House author)
- SB 1822** – Finance, coauthored by Shumate (principal House author)
- CS for SB 1874** – Judiciary, coauthored by Braddock (principal House author)
- CS for SB 1925** – Finance, coauthored by Terrill (principal House author)
- SB 1934** – Appropriations, coauthored by Blackwell (principal House author)
- SB 1938** – Appropriations, coauthored by Blackwell (principal House author)
- SB 1942** – Finance, coauthored by Newport (principal House author)
- SB 1950** – Finance, coauthored by Adelson of the Senate, and coauthored by Nations (principal House author)
- CS for SJR 52** – Finance, coauthored by Winchester (principal House author)

## **FIRST READING**

The following was introduced and read the first time:

**SR 67** – By Williamson.

A Resolution restating Oklahoma State Senate commitment to fund common education no later than April 1, 2006; requesting that common education be funded first; and directing distribution.

Pursuant to the Fisher motion, the Senate adjourned at 10:05 a.m. to meet Monday, February 27, 2006, at 1:30 p.m.

**COMMUNICATION**

The following was received from the Office of State Finance and ordered printed in the Journal in full:

February 17, 2006

State Board of Equalization  
State Capitol Building  
Oklahoma City, OK 73105

Members of the Board:

The Constitution of the State of Oklahoma, Article X, Section 23, as last amended November 2, 2004, provides in pertinent part:

...Legislative appropriations for any fiscal year...shall be limited to a sum not to exceed the total amount appropriated from all funds in the preceding fiscal year plus twelve percent (12%), adjusted for inflation for the previous calendar year...The limit on the growth of appropriations shall be certified to by the State Board of Equalization.

...The State Board of Equalization shall meet within five (5) days after the monthly apportionment in February of each year, and at that time may adjust the certification, based upon the most current information available, and determine the amount of funds available for appropriation for that legislative session. At said meeting, the Board shall determine the limit on the growth of appropriations as provided for in this section.

The following report has been prepared in accordance with the procedures set forth above, and is respectfully submitted for your consideration.

Very truly yours,

/s/Claudia San Pedro  
Director of State Finance

**APPROPRIATION LIMITATION**

**Schedule 1**

Section 23, paragraph 1 of Article X, Constitution of Oklahoma, provides for a limitation on appropriations, except for appropriations from the Constitutional Reserve Fund. Pursuant to said limitation, appropriations for the fiscal year ending June 30, 2007, shall not exceed the amount appropriated for the current fiscal year, 2006, plus 12 percent (12%) adjusted for inflation as measured at the close of the calendar year. The amounts appropriated from each fund by the First Regular Session of the Fiftieth Legislature and acted upon by the Governor was \$5,439,678,999. The limit on appropriations for the Second Regular Session of the Fiftieth Legislature is \$6,298,852,362 for the fiscal year ending June 30, 2007.

<i>Column 1</i>	<i>Column 2</i>
<b>FUND NAME</b>	<b>AMOUNT</b>
FY-2006 General Revenue Fund	\$4,875,240,261
FY-2005 General Revenue Fund	920,424
FY-2004 General Revenue Fund	66,924,323
FY-2006 Mineral Leasing Fund	2,945,000
FY-2004 Mineral Leasing Fund	2,222,594
FY-2006 Land Office Fund	4,719,497
FY-2006 Public Building Fund	1,310,151
FY-2004 Public Building Fund	570,494
Special Cash	162,645,145
FY-2006 OHSA Fund	1,638,750
FY-2004 OHSA Fund	293,230
FY-2006 CLEET Fund	3,231,755
FY-2004 CLEET Fund	319,246
FY-2006 State Transportation Fund	199,613,941
FY-2005 State Transportation Fund	369
FY-2004 State Transportation Fund	4,812,399
Federal Monies Available for Appropriation	50,000,000
Education Lottery Trust Fund	<u>62,271,420</u>
<b>TOTAL</b>	<b>\$5,439,678,999</b>

The appropriation growth limitation is calculated by multiplying the preceding years' total appropriation by the sum of 100% plus 12% adjusted for inflation [(100% plus 12%) times 103.39%(adjustment for inflation)]=115.79%

Total Appropriation FY-2006	\$5,439,678,999
Factor	<u>115.79%</u>
<b>Limit on Appropriation FY-2007</b>	<b><u><u>\$6,298,852,362</u></u></b>

**FUNDS TO BE CERTIFIED**  
**Schedule 2**

The summation of the itemized estimates of revenue, Schedule 3, 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 appropriated 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>
	<b>TOTAL ESTIMATED COLLECTIONS</b>	<b>APPROPRIATIONS AUTHORITY</b>
	<b>Proposed FY-2007 Estimates</b>	
<b>GENERAL REVENUE</b>	<b>\$5,769,143,521</b>	<b>\$5,480,686,345</b>
<b>C.L.E.E.T.</b>	<b>\$3,526,354</b>	<b>\$3,350,037</b>
<b>COMMISSIONERS OF THE LAND OFFICE</b>	<b>\$7,569,472</b>	<b>\$7,190,998</b>
<b>MINERAL LEASING</b>	<b>\$4,800,000</b>	<b>\$4,560,000</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$1,615,000</b>	<b>\$1,534,250</b>
<b>PUBLIC BUILDING</b>	<b>\$1,435,873</b>	<b>\$1,364,079</b>
<b>STATE TRANSPORTATION</b>	<b>\$210,569,332</b>	<b>\$200,040,865</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b><u>\$123,930,000</u></b>	<b><u>\$117,733,500</u></b>
<b>TOTALS</b>	<b>\$6,122,589,552</b>	<b>\$5,816,460,074</b>

**LEGISLATED REVENUE ADJUSTMENTS  
HB1078 APPORTIONMENT SUMMARY  
Schedule 3**

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2006 ESTIMATE 20-Jun-05	FY-2007 ESTIMATE 17-Feb-06	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>BEFORE HB1078 APPORTIONMENT</b>				
Individual Income Tax Apportionment				
Individual Income Tax	\$2,154,451,660	\$2,485,810,776	\$331,359,116	15.4%
Apportionment to ROADS Fund	(\$15,000,000)	(\$15,000,000)		
Additional ROADS Fund*	0			
OK Tourism & Passenger Rail Rev. Fund	(2,000,000)	-		
Public Transit Rev. Fund	<u>(500,000)</u>	<u>-</u>		
Total Apportionment from Individual Income Tax	(\$17,500,000)	(\$15,000,000)		
<b>Total Individual Income Tax</b>	<b>\$2,136,951,660</b>	<b>\$2,470,810,776</b>	<b>\$333,859,116</b>	<b>15.6%</b>
Individual Income Tax	2,136,951,660	2,470,810,776	333,859,116	15.6%
All Other Tax Sources	<u>3,012,896,624</u>	<u>3,338,332,745</u>	<u>325,436,122</u>	<u>10.8%</u>
GENERAL REVENUE FUND	\$5,149,848,284	\$5,809,143,521	\$659,295,238	12.8%
<hr/>				
<b>AFTER HB1078 APPORTIONMENT (Schedule 5)</b>				
Individual Income Tax	\$2,154,451,660	\$2,485,810,776	\$331,359,116	15.4%
Apportionment to ROADS Fund	(\$15,000,000)	(\$15,000,000)		
Additional ROADS Fund*		(35,000,000) *		
OK Tourism & Passenger Rail Rev. Fund	(2,000,000)	(2,000,000)		
Public Transit Rev. Fund	<u>(500,000)</u>	<u>(3,000,000)</u>		
Total Apportionment from Individual Income Tax	(\$17,500,000)	(\$55,000,000)		
<b>Total Individual Income Tax</b>	<b>\$2,136,951,660</b>	<b>\$2,430,810,776</b>	<b>\$293,859,116</b>	<b>13.8%</b>
Individual Income Tax	2,136,951,660	2,430,810,776	293,859,116	13.8%
All Other Tax Sources	<u>3,012,896,624</u>	<u>3,338,332,745</u>	<u>325,436,122</u>	<u>10.8%</u>
GENERAL REVENUE FUND	\$5,149,848,284	\$5,769,143,521	\$619,295,238	12.0%

\*The finding shows growth in the General Revenue Fund exceeding 3 percent. As a result, the ROADS Fund receives an additional \$35 million from the Individual Income Tax for FY-2007. Also, \$2 million of Individual Income Tax from the General Revenue Fund is apportioned to the OK Tourism and Passenger Rail Revolving Fund, and \$3 million is apportioned to Public Transit Revolving Fund.

**OKLAHOMA EDUCATION LOTTERY TRUST FUND  
FEBRUARY APPROPRIATIONS ANALYSIS  
Schedule 4**

Article X, Section 41 of the Oklahoma Constitution and Title 3A, Section 713 of the Oklahoma Statutes require the State Board of Equalization to determine if appropriations from the Oklahoma Education Lottery Trust Fund were used to enhance or supplant education funding.

Column 1	Column 2	Column 3	Column 4	Column 5
	<b>FY-2005 APPROPRIATION</b>	<b>FY-2006 BASE APPROPRIATION</b>	<b>INCREASE OR (DECREASE)</b>	<b>PERCENT CHANGE</b>
1. Common Education	\$2,007,663,450	\$2,007,663,450	\$0	0.0%
Education Lottery Trust Fund	<u>0</u>	<u>34,249,281</u>	<u>34,249,281</u>	<u>0.0%</u>
Total Common Education	<u>\$2,007,663,450</u>	<u>\$2,041,912,731</u>	<u>\$34,249,281</u>	<u>1.7%</u>
2. Higher Education	\$802,136,296	\$802,136,296	\$0	0.0%
Education Lottery Trust Fund	<u>0</u>	<u>28,022,139</u>	<u>28,022,139</u>	<u>0.0%</u>
Total Higher Education	<u>\$802,136,296</u>	<u>\$830,158,435</u>	<u>\$28,022,139</u>	<u>3.5%</u>
<b>Total Appropriation for Education</b>	<u><u>\$2,809,799,746</u></u>	<u><u>\$2,872,071,166</u></u>	<u><u>\$62,271,420</u></u>	<u><u>2.2%</u></u>

\*To determine if the Oklahoma Education Lottery Trust Fund supplanted education funding, actual FY-2006 appropriations are compared to FY-2006 base appropriations of \$2,872,071,167.

	<b>FY-2006 BASE APPROPRIATION</b>	<b>FY-2006 ACTUAL APPROPRIATION</b>	<b>INCREASE OR (DECREASE)</b>	<b>PERCENT CHANGE</b>
1. Common Education	\$2,007,663,450	\$2,118,614,169	\$110,950,719	5.5%
Education Lottery Trust Fund	<u>34,249,281</u>	<u>34,249,281</u>	<u>0</u>	<u>0.0%</u>
Total Common Education	<u>\$2,041,912,731</u>	<u>\$2,152,863,450</u>	<u>\$110,950,719</u>	<u>5.4%</u>
2. Higher Education	\$802,136,296	\$861,411,741	\$59,275,445	7.4%
Education Lottery Trust Fund	<u>28,022,139</u>	<u>28,022,139</u>	<u>0</u>	<u>0.0%</u>
Total Higher Education	<u>\$830,158,435</u>	<u>\$889,433,880</u>	<u>\$59,275,445</u>	<u>7.1%</u>
<b>Total Appropriation for Education</b>	<u><u>\$2,872,071,166</u></u>	<u><u>\$3,042,297,330</u></u>	<u><u>\$170,226,164</u></u>	<u><u>5.9%</u></u>

\*FY-2006 actual appropriations exceeded FY-2006 base appropriations by \$170,226,164, therefore, the Oklahoma Education Lottery Trust Fund did not supplant funding for education.

**ITEMIZED ESTIMATES OF REVENUE  
Schedule 5**

The itemized estimate 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, 2007 (FY-2007) are the basis for the summation proposed for certification in Schedule 2. For informational purposes the FY-2007 estimates of revenues are compared to both the itemized estimates and the projections of revenues for the current fiscal year (FY-2006).

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
FUND NAME	FY-2005 ACTUAL	FY-2006 ESTIMATE 20-Jun-05	FY-2006 PROJECTED 27-Dec-05	FY-2007 ESTIMATE 27-Dec-05	FY-2006 PROJECTED 17-Feb-06	PROPOSED FY-2007 ESTIMATE 17-Feb-06
<b>GENERAL REVENUE</b>						
Alcohol Beverage Tax	\$17,043,684	\$17,983,000	\$17,629,000	\$18,301,000	\$17,629,000	\$18,301,000
Mixed Beverage Receipts Tax	21,029,372	21,662,000	22,827,000	24,106,000	23,595,000	25,211,000
Beverage Tax	23,804,451	24,661,000	24,139,000	24,361,000	24,409,000	24,394,000
Cigarette Tax	26,705,351	47,276,937	33,185,982	31,013,012	33,185,982	31,013,012
Tobacco Products Tax	13,765,419	16,960,741	14,141,330	14,391,820	14,141,330	14,391,820
Franchise Tax	40,534,618	41,106,000	40,786,000	40,855,000	40,920,000	40,474,000
Gross Production Tax-Gas	473,264,314	642,371,934	772,833,716	705,577,405	684,029,526	711,427,752
Gross Production Tax-Oil	21,910,982	0	49,512,104	26,258,843	53,468,381	50,903,503
Income Tax-Individual	2,167,023,205	2,136,951,660	2,286,158,515	2,378,608,155	2,309,620,844	2,430,810,776 *
Income Tax-Corporate	144,968,436	143,284,480	181,496,710	197,605,200	197,091,520	193,144,380
Estate Tax	80,168,739	63,152,000	83,907,000	87,819,000	64,135,000	65,996,000
Insurance Premium Tax	49,135,585	56,320,000	51,040,000	52,800,000	51,040,000	52,800,000
Motor Vehicle Taxes	219,729,724	229,848,940	230,138,000	225,342,000	223,976,000	221,305,000
Sales Tax	1,340,227,204	1,388,431,818	1,420,260,824	1,466,384,689	1,437,901,738	1,489,486,655
Use Tax	101,254,457	106,421,170	119,413,840	129,090,720	107,621,296	119,514,366
Interest & Investments	48,518,294	58,200,000	87,843,673	109,627,436	88,000,000	111,000,000
Other (Schedule 6)	167,824,719	154,216,604	159,504,575	166,066,121	158,507,984	167,970,257
<b>General Revenue Totals</b>	<b>\$4,956,908,556</b>	<b>\$5,148,848,284</b>	<b>\$5,594,817,269</b>	<b>\$5,698,207,401</b>	<b>\$5,529,272,600</b>	<b>\$5,768,143,521</b>
Transfers & Lapses	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Revenue Comparison</b>	<b>\$4,956,908,556</b>	<b>\$5,149,848,284</b>	<b>\$5,595,817,269</b>	<b>\$5,699,207,401</b>	<b>\$5,530,272,600</b>	<b>\$5,769,143,521</b>
One-Time Receipts	(6,880)	0	0	0	0	0
<b>Total General Revenue</b>	<b>\$4,956,901,676</b>	<b>\$5,149,848,284</b>	<b>\$5,595,817,269</b>	<b>\$5,699,207,401</b>	<b>\$5,530,272,600</b>	<b>\$5,769,143,521</b>
<b>C.L.E.E.T.</b>	<b>\$3,338,686</b>	<b>\$3,401,847</b>	<b>\$3,486,134</b>	<b>\$3,603,032</b>	<b>\$3,476,813</b>	<b>\$3,526,354</b>
<b>COMM of LAND OFFICE</b>	<b>\$8,173,987</b>	<b>\$6,390,352</b>	<b>\$7,451,580</b>	<b>\$7,609,098</b>	<b>\$8,006,494</b>	<b>\$7,569,472</b>
<b>MINERAL LEASING</b>	<b>\$4,743,732</b>	<b>\$3,100,000</b>	<b>\$5,000,000</b>	<b>\$4,800,000</b>	<b>\$5,000,000</b>	<b>\$4,800,000</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$1,855,267</b>	<b>\$1,725,000</b>	<b>\$1,931,980</b>	<b>\$1,600,000</b>	<b>\$1,638,750</b>	<b>\$1,615,000</b>
<b>PUBLIC BUILDING</b>	<b>\$1,648,597</b>	<b>\$1,379,106</b>	<b>\$1,478,701</b>	<b>\$1,435,873</b>	<b>\$1,633,046</b>	<b>\$1,435,873</b>
<b>STATE TRANSPORTATION</b>	<b>\$208,141,352</b>	<b>\$210,115,741</b>	<b>\$211,050,062</b>	<b>\$209,967,820</b>	<b>\$212,811,178</b>	<b>\$210,569,332</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$0</b>	<b>\$65,548,864</b>	<b>\$65,593,992</b>	<b>\$123,930,000</b>	<b>\$65,593,992</b>	<b>\$123,930,000</b>
<b>TOTAL</b>	<b>\$5,184,803,297</b>	<b>\$5,441,509,194</b>	<b>\$5,891,809,719</b>	<b>\$6,052,153,224</b>	<b>\$5,828,432,873</b>	<b>\$6,122,589,552</b>
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>	<b>\$117,340,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>	<b>\$5,302,143,518</b>	<b>\$5,441,509,194</b>	<b>\$5,891,809,719</b>	<b>\$6,052,153,224</b>	<b>\$5,828,432,873</b>	<b>\$6,122,589,552</b>

\*This estimate includes the HB1078 apportionment to the ROADS Fund as shown in Schedule 3.

**ITEMIZED ESTIMATES OF "OTHER" REVENUE**  
**GENERAL REVENUE FUND**  
**Schedule 6**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	FY-2005 ACTUAL	FY-2006 ESTIMATE 20-Jun-05	FY-2006 PROJECTED 27-Dec-05	FY-2007 ESTIMATE 27-Dec-05	FY-2006 PROJECTED 17-Feb-06	PROPOSED FY-2007 ESTIMATE 17-Feb-06
<b>OTC:</b>						
Pari-Mutuel	\$1,831,127	\$2,513,537	\$1,327,462	\$1,327,462	\$1,327,462	\$1,327,462
Tribal Cigarette Compacts	9,918,621	11,969,000	10,000,000	10,800,000	10,000,000	10,800,000
Bingo Excise & Charity Games	3,970,384	4,168,000	3,183,000	2,945,000	3,183,000	2,945,000
Workers Comp Ins. Premium Tax	6,610,677	6,326,000	6,935,000	6,917,000	6,935,000	6,917,000
Petroleum Excise Tax	9,909,799	8,943,000	14,729,000	11,915,000	13,493,000	13,388,000
Other OTC	30,952,716	30,364,000	31,560,000	35,249,000	31,560,000	35,249,000
<b>TOTAL OTC</b>	<b>\$63,193,326</b>	<b>\$64,283,537</b>	<b>\$67,734,462</b>	<b>\$69,153,462</b>	<b>\$66,498,462</b>	<b>\$70,626,462</b>
<b>COLLECTIONS BY OTHER AGENCIES</b>						
ABLE	\$4,198,760	\$4,162,366	\$4,198,760	\$4,237,750	\$4,207,467	\$4,235,940
Attorney General (Tobacco)	3,040	37,500	54,247	37,500	41,686	37,500
Central Services	852,541	741,000	801,100	801,100	801,100	801,100
CLEET	644,418	651,431	658,192	668,354	650,576	657,750
Consumer Credit	1,343,823	1,250,000	1,343,823	1,343,823	1,343,823	1,343,823
DPS	20,726,740	20,381,578	19,729,420	19,893,761	20,529,190	20,274,638
Employees Benefit Council	1,930,404	2,132,396	1,260,122	2,227,000	1,260,122	2,227,000
Horsereading	418,445	430,936	405,593	405,593	405,593	405,593
Insurance Comm	39,610,397	30,039,580	32,588,445	36,799,046	32,588,445	36,799,046
Labor	876,640	828,250	820,800	820,800	962,500	962,500
Medical Licensure	223,686	200,000	236,000	220,000	236,000	220,000
Nursing Board	209,795	249,840	249,840	268,375	249,840	268,375
Sec of State	2,522,404	2,871,615	2,543,064	2,543,064	2,421,256	2,421,256
Securities Comm	11,709,028	11,006,488	11,708,600	11,667,054	11,708,600	11,667,054
Treasurer (Unclaimed Property)	12,500,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
OPM	4,784,701	4,698,287	4,906,020	4,719,438	4,318,619	4,762,220
OSF	352,126	250,000	264,288	260,000	284,705	260,000
Other	1,724,446	1,800	1,800	0	0	0
<b>TOTAL MISC</b>	<b>104,631,394</b>	<b>89,933,067</b>	<b>91,770,113</b>	<b>96,912,658</b>	<b>92,009,522</b>	<b>97,343,795</b>
<b>GRAND OTHER</b>	<b>\$167,824,719</b>	<b>\$154,216,604</b>	<b>\$159,504,575</b>	<b>\$166,066,121</b>	<b>\$158,507,984</b>	<b>\$167,970,257</b>

**COMPARISON OF REVENUE ESTIMATES**  
**FY-2006 ESTIMATE: LAW CHANGES vs. FY-2007 FINAL ESTIMATE**  
**Schedule 7**

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2006 ESTIMATE 20-Jun-05	PROPOSED FY-2007 ESTIMATE 17-Feb-06	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$17,983,000	\$18,301,000	\$318,000	1.8%
Mixed Beverage Receipts Tax	21,662,000	25,211,000	3,549,000	16.4%
Beverage Tax	24,661,000	24,394,000	(267,000)	-1.1%
Cigarette Tax	47,276,937	31,013,012	(16,263,925)	-34.4%
Tobacco Products Tax	16,960,741	14,391,820	(2,568,921)	-15.1%
Franchise Tax	41,106,000	40,474,000	(632,000)	-1.5%
Gross Production Tax-Gas	642,371,934	711,427,752	69,055,818	10.8%
Gross Production Tax-Oil	0	50,903,503	50,903,503	0.0%
Income Tax-Individual	2,136,951,660	2,430,810,776 *	293,859,116	13.8%
Income Tax-Corporate	143,284,480	193,144,380	49,859,900	34.8%
Estate Tax	63,152,000	65,996,000	2,844,000	4.5%
Insurance Premium Tax	56,320,000	52,800,000	(3,520,000)	-6.3%
Motor Vehicle Taxes	229,848,940	221,305,000	(8,543,940)	-3.7%
Sales Tax	1,388,431,818	1,489,486,655	101,054,837	7.3%
Use Tax	106,421,170	119,514,366	13,093,196	12.3%
Interest & Investments	58,200,000	111,000,000	52,800,000	90.7%
Other (Schedule 6)	154,216,604	167,970,257	13,753,653	8.9%
General Revenue Totals	\$5,148,848,284	\$5,768,143,521	\$619,295,238	12.0%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison One-Time Receipts	\$5,149,848,284 0	\$5,769,143,521 0	\$619,295,238 0	12.0% 0.0%
<b>Total General Revenue</b>	<b>\$5,149,848,284</b>	<b>\$5,769,143,521</b>	<b>\$619,295,238</b>	<b>12.0%</b>
<b>C.L.E.E.T.</b>	<b>\$3,401,847</b>	<b>\$3,526,354</b>	<b>\$124,507</b>	<b>3.7%</b>
<b>COMM of LAND OFFICE</b>	<b>\$6,390,352</b>	<b>\$7,569,472</b>	<b>\$1,179,120</b>	<b>18.5%</b>
<b>MINERAL LEASING</b>	<b>\$3,100,000</b>	<b>\$4,800,000</b>	<b>\$1,700,000</b>	<b>54.8%</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$0 \$1,725,000</b>	<b>\$1,615,000</b>	<b>(\$110,000)</b>	<b>-6.4%</b>
<b>PUBLIC BUILDING</b>	<b>\$1,379,106</b>	<b>\$1,435,873</b>	<b>\$56,767</b>	<b>4.1%</b>
<b>STATE TRANSPORTATION</b>	<b>\$210,115,741</b>	<b>\$210,569,332</b>	<b>\$453,591</b>	<b>0.2%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$65,548,864</b>	<b>\$123,930,000</b>	<b>\$58,381,136</b>	<b>89.1%</b>
<b>TOTAL</b>	<b>\$5,441,509,194</b>	<b>\$6,122,589,552</b>	<b>\$681,080,359</b>	<b>12.5%</b>
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$5,441,509,194</b>	<b>\$6,122,589,552</b>	<b>\$681,080,359</b>	<b>12.5%</b>

\*This estimate includes the HB1078 apportionment to the ROADS Fund as shown in Schedule 3.

**COMPARISON OF REVENUE ESTIMATES**  
**FY-2006 FINAL PROJECTION vs. FY-2007 FINAL ESTIMATE**  
**Schedule 8**

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2006 PROJECTED	PROPOSED FY-2007 ESTIMATE	INCREASE OR (DECREASE)	PERCENT CHANGE
	17-Feb-06	17-Feb-06		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$17,629,000	\$18,301,000	\$672,000	3.8%
Mixed Beverage Receipts Tax	23,595,000	25,211,000	1,616,000	6.8%
Beverage Tax	24,409,000	24,394,000	(15,000)	-0.1%
Cigarette Tax	33,185,982	31,013,012	(2,172,970)	-6.5%
Tobacco Products Tax	14,141,330	14,391,820	250,490	1.8%
Franchise Tax	40,920,000	40,474,000	(446,000)	-1.1%
Gross Production Tax-Gas	684,029,526	711,427,752	27,398,227	4.0%
Gross Production Tax-Oil	53,468,381	50,903,503	(2,564,878)	-4.8%
Income Tax-Individual	2,309,620,844	2,430,810,776 *	121,189,932	5.2%
Income Tax-Corporate	197,091,520	193,144,380	(3,947,140)	-2.0%
Estate Tax	64,135,000	65,996,000	1,861,000	2.9%
Insurance Premium Tax	51,040,000	52,800,000	1,760,000	3.4%
Motor Vehicle Taxes	223,976,000	221,305,000	(2,671,000)	-1.2%
Sales Tax	1,437,901,738	1,489,486,655	51,584,917	3.6%
Use Tax	107,621,296	119,514,366	11,893,070	11.1%
Interest & Investments	88,000,000	111,000,000	23,000,000	26.1%
Other (Schedule 6)	158,507,984	167,970,257	9,462,273	6.0%
General Revenue Totals	\$5,529,272,600	\$5,768,143,521	\$238,870,921	4.3%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,530,272,600	\$5,769,143,521	\$238,870,921	4.3%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$5,530,272,600</b>	<b>\$5,769,143,521</b>	<b>\$238,870,921</b>	<b>4.3%</b>
<b>C.L.E.E.T.</b>	<b>\$3,476,813</b>	<b>\$3,526,354</b>	<b>\$49,541</b>	<b>1.4%</b>
<b>COMM of LAND OFFICE</b>	<b>\$8,006,494</b>	<b>\$7,569,472</b>	<b>(\$437,022)</b>	<b>-5.5%</b>
<b>MINERAL LEASING</b>	<b>\$5,000,000</b>	<b>\$4,800,000</b>	<b>(\$200,000)</b>	<b>-4.0%</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$1,638,750</b>	<b>\$1,615,000</b>	<b>(\$23,750)</b>	<b>-1.4%</b>
<b>PUBLIC BUILDING</b>	<b>\$1,633,046</b>	<b>\$1,435,873</b>	<b>(\$197,173)</b>	<b>-12.1%</b>
<b>STATE TRANSPORTATION</b>	<b>\$212,811,178</b>	<b>\$210,569,332</b>	<b>(\$2,241,846)</b>	<b>-1.1%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$65,593,992</b>	<b>\$123,930,000</b>	<b>\$58,336,008</b>	<b>88.9%</b>
<b>TOTAL</b>	<b>\$5,828,432,873</b>	<b>\$6,122,589,552</b>	<b>\$294,156,680</b>	<b>5.0%</b>
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$5,828,432,873</b>	<b>\$6,122,589,552</b>	<b>\$294,156,680</b>	<b>5.0%</b>

\*This estimate includes the HB1078 apportionment to the ROADS Fund as shown in Schedule 3.

**COMPARISON OF REVENUE ESTIMATES**  
**FY-2006 ESTIMATE: LAW CHANGES vs. FY-2006 FINAL PROJECTION**  
**Schedule 9**

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2006 ESTIMATE	FY-2006 PROJECTED	INCREASE OR (DECREASE)	PERCENT CHANGE
	20-Jun-05	17-Feb-06		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$17,983,000	\$17,629,000	(\$354,000)	-2.0%
Mixed Beverage Receipts Tax	21,662,000	23,595,000	1,933,000	8.9%
Beverage Tax	24,661,000	24,409,000	(252,000)	-1.0%
Cigarette Tax	47,276,937	33,185,982	(14,090,955)	-29.8%
Tobacco Products Tax	16,960,741	14,141,330	(2,819,411)	-16.6%
Franchise Tax	41,106,000	40,920,000	(186,000)	-0.5%
Gross Production Tax-Gas	642,371,934	684,029,526	41,657,592	6.5%
Gross Production Tax-Oil	0	53,468,381	53,468,381	0.0%
Income Tax-Individual	2,136,951,660	2,309,620,844	172,669,184	8.1%
Income Tax-Corporate	143,284,480	197,091,520	53,807,040	37.6%
Estate Tax	63,152,000	64,135,000	983,000	1.6%
Insurance Premium Tax	56,320,000	51,040,000	(5,280,000)	-9.4%
Motor Vehicle Taxes	229,848,940	223,976,000	(5,872,940)	-2.6%
Sales Tax	1,388,431,818	1,437,901,738	49,469,920	3.6%
Use Tax	106,421,170	107,621,296	1,200,126	1.1%
Interest & Investments	58,200,000	88,000,000	29,800,000	51.2%
Other (Schedule 6)	154,216,604	158,507,984	4,291,380	2.8%
General Revenue Totals	\$5,148,848,284	\$5,529,272,600	\$380,424,316	7.4%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,149,848,284	\$5,530,272,600	\$380,424,316	7.4%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$5,149,848,284</b>	<b>\$5,530,272,600</b>	<b>\$380,424,316</b>	<b>7.4%</b>
<b>C.L.E.E.T.</b>	<b>\$3,401,847</b>	<b>\$3,476,813</b>	<b>\$74,966</b>	<b>2.2%</b>
<b>COMM of LAND OFFICE</b>	<b>\$6,390,352</b>	<b>\$8,006,494</b>	<b>\$1,616,142</b>	<b>25.3%</b>
<b>MINERAL LEASING</b>	<b>\$3,100,000</b>	<b>\$5,000,000</b>	<b>\$1,900,000</b>	<b>61.3%</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$1,725,000</b>	<b>\$1,638,750</b>	<b>(\$86,250)</b>	<b>-5.0%</b>
<b>PUBLIC BUILDING</b>	<b>\$1,379,106</b>	<b>\$1,633,046</b>	<b>\$253,940</b>	<b>18.4%</b>
<b>STATE TRANSPORTATION</b>	<b>\$210,115,741</b>	<b>\$212,811,178</b>	<b>\$2,695,437</b>	<b>1.3%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$65,548,864</b>	<b>\$65,593,992</b>	<b>\$45,128</b>	<b>0.1%</b>
<b>TOTAL</b>	<b>\$5,441,509,194</b>	<b>\$5,828,432,873</b>	<b>\$386,923,679</b>	<b>7.1%</b>
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$5,441,509,194</b>	<b>\$5,828,432,873</b>	<b>\$386,923,679</b>	<b>7.1%</b>

**COMPARISON OF REVENUE ESTIMATES**  
**FY-2006 INITIAL PROJECTION vs. FY-2006 FINAL PROJECTION**  
**Schedule 10**

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2006 PROJECTED	FY-2006 PROJECTED	INCREASE OR (DECREASE)	PERCENT CHANGE
	27-Dec-05	17-Feb-06		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$17,629,000	\$17,629,000	\$0	0.0%
Mixed Beverage Receipts Tax	22,827,000	23,595,000	768,000	3.4%
Beverage Tax	24,139,000	24,409,000	270,000	1.1%
Cigarette Tax	33,185,982	33,185,982	0	0.0%
Tobacco Products Tax	14,141,330	14,141,330	0	0.0%
Franchise Tax	40,786,000	40,920,000	134,000	0.3%
Gross Production Tax-Gas	772,833,716	684,029,526	(88,804,190)	-11.5%
Gross Production Tax-Oil	49,512,104	53,468,381	3,956,276	8.0%
Income Tax-Individual	2,286,158,515	2,309,620,844	23,462,328	1.0%
Income Tax-Corporate	181,496,710	197,091,520	15,594,810	8.6%
Estate Tax	83,907,000	64,135,000	(19,772,000)	-23.6%
Insurance Premium Tax	51,040,000	51,040,000	0	0.0%
Motor Vehicle Taxes	230,138,000	223,976,000	(6,162,000)	-2.7%
Sales Tax	1,420,260,824	1,437,901,738	17,640,914	1.2%
Use Tax	119,413,840	107,621,296	(11,792,544)	-9.9%
Interest & Investments	87,843,673	88,000,000	156,327	0.2%
Other (Schedule 6)	159,504,575	158,507,984	(996,591)	-0.6%
General Revenue Totals	\$5,594,817,269	\$5,529,272,600	(\$65,544,669)	-1.2%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison	\$5,595,817,269	\$5,530,272,600	(\$65,544,669)	-1.2%
One-Time Receipts	0	0	0	0.0%
<b>Total General Revenue</b>	<b>\$5,595,817,269</b>	<b>\$5,530,272,600</b>	<b>(\$65,544,669)</b>	<b>-1.2%</b>
<b>C.L.E.E.T.</b>	<b>\$3,486,134</b>	<b>\$3,476,813</b>	<b>(\$9,321)</b>	<b>-0.3%</b>
<b>COMM of LAND OFFICE</b>	<b>\$7,451,580</b>	<b>\$8,006,494</b>	<b>\$554,914</b>	<b>7.4%</b>
<b>MINERAL LEASING</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$1,931,980</b>	<b>\$1,638,750</b>	<b>(\$293,230)</b>	<b>-15.2%</b>
<b>PUBLIC BUILDING</b>	<b>\$1,478,701</b>	<b>\$1,633,046</b>	<b>\$154,345</b>	<b>10.4%</b>
<b>STATE TRANSPORTATION</b>	<b>\$211,050,062</b>	<b>\$212,811,178</b>	<b>\$1,761,116</b>	<b>0.8%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$65,593,992</b>	<b>\$65,593,992</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$5,891,809,719</b>	<b>\$5,828,432,873</b>	<b>(\$63,376,846)</b>	<b>-1.1%</b>
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$5,891,809,719</b>	<b>\$5,828,432,873</b>	<b>(\$63,376,846)</b>	<b>-1.1%</b>

**COMPARISON OF REVENUE ESTIMATES  
FY-2007 INITIAL ESTIMATE vs. FY-2007 FINAL ESTIMATE  
Schedule 11**

Column 1	Column 2	Column 3	Column 4	Column 5
	FY-2007 ESTIMATE	PROPOSED FY-2007 ESTIMATE	INCREASE OR (DECREASE)	PERCENT CHANGE
	27-Dec-05	17-Feb-06		
<b>GENERAL REVENUE FUND</b>				
Alcohol Beverage Tax	\$18,301,000	\$18,301,000	\$0	0.0%
Mixed Beverage Receipts Tax	24,106,000	25,211,000	1,105,000	4.6%
Beverage Tax	24,361,000	24,394,000	33,000	0.1%
Cigarette Tax	31,013,012	31,013,012	0	0.0%
Tobacco Products Tax	14,391,820	14,391,820	0	0.0%
Franchise Tax	40,855,000	40,474,000	(381,000)	-0.9%
Gross Production Tax-Gas	705,577,405	711,427,752	5,850,347	0.8%
Gross Production Tax-Oil	26,258,843	50,903,503	24,644,659	93.9%
Income Tax-Individual	2,378,608,155	2,430,810,776 *	52,202,621	2.2%
Income Tax-Corporate	197,605,200	193,144,380	(4,460,820)	-2.3%
Estate Tax	87,819,000	65,996,000	(21,823,000)	-24.8%
Insurance Premium Tax	52,800,000	52,800,000	0	0.0%
Motor Vehicle Taxes	225,342,000	221,305,000	(4,037,000)	-1.8%
Sales Tax	1,466,384,689	1,489,486,655	23,101,966	1.6%
Use Tax	129,090,720	119,514,366	(9,576,354)	-7.4%
Interest & Investments	109,627,436	111,000,000	1,372,564	1.3%
Other (Schedule 6)	166,066,121	167,970,257	1,904,137	1.1%
General Revenue Totals	\$5,698,207,401	\$5,768,143,521	\$69,936,120	1.2%
Transfers & Lapses	1,000,000	1,000,000	0	0.0%
Revenue Comparison One-Time Receipts	\$5,699,207,401 0	\$5,769,143,521 0	\$69,936,120 0	1.2% 0.0%
<b>Total General Revenue</b>	<b>\$5,699,207,401</b>	<b>\$5,769,143,521</b>	<b>\$69,936,120</b>	<b>1.2%</b>
<b>C.L.E.E.T.</b>	<b>\$3,603,032</b>	<b>\$3,526,354</b>	<b>(\$76,678)</b>	<b>-2.1%</b>
<b>COMM of LAND OFFICE</b>	<b>\$7,609,098</b>	<b>\$7,569,472</b>	<b>(\$39,626)</b>	<b>-0.5%</b>
<b>MINERAL LEASING</b>	<b>\$4,800,000</b>	<b>\$4,800,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>SPECIAL OCCUPATIONAL HEALTH &amp; SAFETY</b>	<b>\$1,600,000</b>	<b>\$1,615,000</b>	<b>\$15,000</b>	<b>0.9%</b>
<b>PUBLIC BUILDING</b>	<b>\$1,435,873</b>	<b>\$1,435,873</b>	<b>\$0</b>	<b>0.0%</b>
<b>STATE TRANSPORTATION</b>	<b>\$209,967,820</b>	<b>\$210,569,332</b>	<b>\$601,512</b>	<b>0.3%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$123,930,000</b>	<b>\$123,930,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$6,052,153,224</b>	<b>\$6,122,589,552</b>	<b>\$70,436,328</b>	<b>1.2%</b>
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$6,052,153,224</b>	<b>\$6,122,589,552</b>	<b>\$70,436,328</b>	<b>1.2%</b>

\*This estimate includes the HB1078 apportionment to the ROADS Fund as shown in Schedule 3.

## EDUCATION REFORM ACT - HB 1017

### Schedule 12

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 to 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>	<i>Column 6</i>
SOURCE	FY-2006 ESTIMATE 20-Jun-05	FY-2006 PROJECTED 27-Dec-05	FY-2007 ESTIMATE 27-Dec-05	FY-2006 PROJECTED 17-Feb-06	PROPOSED FY-2007 ESTIMATE 17-Feb-06
Income Tax-Individual	\$207,340,490	\$221,699,885	\$235,565,135	\$223,957,856	\$240,618,174
Income Tax-Corporate	30,117,120	38,148,990	41,801,100	41,426,880	40,857,465
Sales Tax	169,780,182	173,672,296	180,366,696	175,829,462	183,208,260
Use Tax	13,013,391	14,602,160	15,878,280	13,160,144	14,700,379
Cigarette Tax	2,925,697	2,651,670	2,560,590	2,651,670	2,560,590
Tobacco Products Tax	330,455	312,570	318,780	312,570	318,780
Tribal Gaming	46,518,313	17,364,724	36,137,200	17,364,724	36,137,200
Special License Plates	0	0	0	0	0
<b>TOTAL - 100% OF ESTIMATE</b>	<b>\$470,025,646</b>	<b>\$468,452,295</b>	<b>\$512,627,781</b>	<b>\$474,703,306</b>	<b>\$518,400,848</b>
<b>Increase FY-2007 proposed estimate over FY-2006 estimate</b>					<b>\$48,375,202</b>

**COMPARISON OF AUTHORIZED EXPENDITURES 2005 SESSION TO  
PROPOSED EXPENDITURE AUTHORITY 2006 SESSION  
Appendix A-1**

Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED EXPENDITURES 2005 SESSION	PROPOSED EXPENDITURE AUTHORITY 2006 SESSION 17-Feb-06	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>NON-RESTRICTED FUNDS</b>				
<b>GENERAL REVENUE FUND</b>				
Certified	\$4,875,240,261	\$5,480,686,345 *	\$605,446,084	12.4%
Prior Year Certified	920,424	17,115,609	16,195,185	1759.5%
Cash	<u>66,924,323</u>	<u>9,515,341</u>	<u>(57,408,982)</u>	<u>-85.8%</u>
TOTAL	\$4,943,085,008	\$5,507,317,295	\$564,232,287	11.4%
<b>C.L.E.E.T. FUND</b>				
Certified	\$3,231,755	\$3,350,037	\$118,282	3.7%
Cash	<u>319,246</u>	<u>844,862</u>	<u>525,616</u>	<u>164.6%</u>
TOTAL	\$3,551,001	\$4,194,899	\$643,898	18.1%
<b>MINERAL LEASING FUND</b>				
Certified	\$2,945,000	\$4,560,000	\$1,615,000	54.8%
Cash	<u>2,222,594</u>	<u>2,843,733</u>	<u>621,139</u>	<u>27.9%</u>
TOTAL	\$5,167,594	\$7,403,733	\$2,236,139	43.3%
<b>OHSA FUND</b>				
Certified	\$1,638,750	\$1,534,250	(\$104,500)	-6.4%
Cash	<u>293,230</u>	<u>239,652</u>	<u>(53,578)</u>	<u>-18.3%</u>
TOTAL	\$1,931,980	\$1,773,902	(\$158,078)	-8.2%
<b>PUBLIC BUILDING FUND</b>				
Certified	\$1,310,151	\$1,364,079	\$53,928	4.1%
Cash	<u>570,494</u>	<u>357,407</u>	<u>(213,087)</u>	<u>-37.4%</u>
TOTAL	\$1,880,645	\$1,721,486	(\$159,159)	-8.5%
<b>SPECIAL CASH FUND</b>				
Cash	<u>\$162,645,145</u>	<u>\$4,005,000</u>	<u>(\$158,640,145)</u>	<u>-97.5%</u>
	\$162,645,145 **	\$4,005,000	(\$158,640,145)	-97.5%
<b>BOND FUND - SERIES A</b>				
	\$0	\$138,284	\$138,284	0.0%
<b>BOND FUND - SERIES B</b>				
	<u>0</u>	<u>39,847</u>	<u>39,847</u>	<u>0.0%</u>
TOTAL	\$0	\$178,131	\$178,131	0.0%
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>				
	<u>\$50,000,000</u>	<u>\$0</u>	<u>(\$50,000,000)</u>	<u>-100.0%</u>
	\$50,000,000 ***	\$0	(\$50,000,000)	-100.0%
<b>SUBTOTAL NON-RESTRICTED FUNDS</b>				
	<b><u>\$5,168,261,373</u></b>	<b><u>\$5,526,594,446</u></b>	<b><u>\$358,333,073</u></b>	<b><u>6.9%</u></b>

**COMPARISON OF AUTHORIZED EXPENDITURES 2005 SESSION TO  
PROPOSED EXPENDITURE AUTHORITY 2006 SESSION  
Appendix A-1 (Continued)**

Column 1	Column 2	Column 3	Column 4	Column 5
	AUTHORIZED EXPENDITURES 2005 SESSION	PROPOSED EXPENDITURE AUTHORITY 2006 SESSION 17-Feb-06	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>RESTRICTED FUNDS</b>				
<b>COMMISSION OF THE LAND OFFICE FUND</b>				
Certified	\$4,719,497	\$7,190,998	\$2,471,501	52.4%
Prior Year Certified	0	1,351,337	1,351,337	0.0%
Cash	0	54,688	54,688	0.0%
<b>TOTAL</b>	<b>\$4,719,497</b>	<b>\$8,597,023</b>	<b>\$3,877,526</b>	<b>82.2%</b>
<b>STATE TRANSPORTATION FUND</b>				
Certified	\$199,613,941	\$200,040,865	\$426,924	0.2%
Prior Year Certified	369	0	(369)	-100.0%
Cash	4,812,399	7,365,548	2,553,149	53.1%
<b>TOTAL</b>	<b>\$204,426,709</b>	<b>\$207,406,413</b>	<b>\$2,979,704</b>	<b>1.5%</b>
<b>OK EDUCATION LOTTERY TRUST FUND</b>	<b>\$62,271,420</b>	<b>\$117,733,500</b>	<b>\$55,462,080</b>	<b>89.1%</b>
<b>SUBTOTAL RESTRICTED FUNDS</b>	<b><u>\$271,417,626</u></b>	<b><u>\$333,736,936</u></b>	<b><u>\$62,319,310</u></b>	<b><u>23.0%</u></b>
<b>TOTAL-RESTRICTED &amp; NON-RESTRICTED</b>	<b><u>\$5,439,678,999</u></b>	<b><u>\$5,860,331,382</u></b>	<b><u>\$420,652,383</u></b>	<b><u>7.7%</u></b>
<b>COMMON ED. TECH FUND</b>				
Revolving Fund Estimate	\$63,318,647	\$45,007,000	(\$18,311,647)	-28.9%
<b>OK. STUDENT AID FUND</b>				
Revolving Fund Estimate	\$63,318,647	\$45,007,000	(\$18,311,647)	-28.9%
<b>HIGHER ED. CAPITAL FUND</b>				
Revolving Fund Estimate	\$63,318,647	\$45,007,000	(\$18,311,647)	-28.9%
<b>1017 FUND</b>				
Revolving Fund Estimate	\$481,590,263	\$518,400,848	\$36,810,585	7.6%
<b>TOBACCO SETTLEMENT FUND</b>				
Revolving Fund Estimate	\$17,650,279	\$13,304,491	(\$4,345,788)	-24.6%
<b>STATE JUDICIAL REVOLVING FUND</b>				
Revolving Fund Estimate	\$46,337,931	\$38,183,339	(\$8,154,592)	-17.6%
<b>ONE STOP TRUCKING FUND</b>	\$0	\$17,500	\$17,500	0.0%
<b>TOTAL</b>	<b><u>\$6,175,213,413</u></b>	<b><u>\$6,565,258,559</u></b>	<b><u>\$390,045,146</u></b>	<b><u>6.3%</u></b>

\*This estimate includes the HB1078 apportionment to the ROADS Fund as shown in Schedule 3.

\*\*Note: \$159,403,537 was transferred from the Cash Flow Reserve Fund to Special Cash in Session 2005.

\*\*\*Initially, during the 2004 Session, HB2007 and SB978 appropriated all of the money in the Jobs and Growth Tax Relief Fund, totalling \$117 million. During the 2005 Session, SB233 transferred \$50 million from the Health Care Authority to the Jobs and Growth Tax Relief Fund, of which \$33 million went to Common Education, \$17 million went to Higher Education.

**COMPARISON OF EXPENDITURE AUTHORITY 2006 SESSION (27-Dec-2005) TO  
PROPOSED EXPENDITURE AUTHORITY 2006 SESSION  
Appendix A-2**

Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY 2006 SESSION 27-Dec-05	PROPOSED EXPENDITURE AUTHORITY 2006 SESSION 17-Feb-06	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>NON-RESTRICTED FUNDS</b>				
<b>GENERAL REVENUE FUND</b>				
Certified	\$5,414,247,031 *	\$5,480,686,345	\$66,439,314	1.2%
Prior Year Certified	17,115,609	17,115,609	0	0.0%
Cash	<u>9,515,341</u>	<u>9,515,341</u>	0	0.0%
TOTAL	\$5,440,877,981	\$5,507,317,295	\$66,439,314	1.2%
<b>C.L.E.E.T. FUND</b>				
Certified	\$3,422,880	\$3,350,037	(\$72,843)	-2.1%
Cash	<u>844,862</u>	<u>844,862</u>	0	0.0%
TOTAL	\$4,267,742	\$4,194,899	(\$72,843)	-1.7%
<b>MINERAL LEASING FUND</b>				
Certified	\$4,560,000	\$4,560,000	\$0	0.0%
Cash	<u>2,843,732</u>	<u>2,843,733</u>	0	0.0%
TOTAL	\$7,403,732	\$7,403,733	\$0	0.0%
<b>OHSA FUND</b>				
Certified	\$1,520,000	\$1,534,250	\$14,250	0.9%
Cash	<u>239,651</u>	<u>239,652</u>	0	0.0%
TOTAL	\$1,759,651	\$1,773,902	\$14,250	0.8%
<b>PUBLIC BUILDING FUND</b>				
Certified	\$1,364,079	\$1,364,079	\$0	0.0%
Cash	<u>357,406</u>	<u>357,407</u>	1	0.0%
TOTAL	\$1,721,485	\$1,721,486	\$1	0.0%
<b>SPECIAL CASH FUND</b>				
Cash	<u>\$850,000</u>	<u>\$4,005,000</u>	<u>\$3,155,000</u>	<u>371.2%</u>
	\$850,000	\$4,005,000	\$3,155,000	371.2%
<b>BOND FUND - SERIES A</b>	\$138,284	\$138,284	\$0	0.0%
<b>BOND FUND - SERIES B</b>	<u>39,847</u>	<u>39,847</u>	0	0.0%
TOTAL	\$178,131	\$178,131	\$0	0.0%
<b>FEDERAL MONIES AVAILABLE FOR APPROPRIATION</b>	\$0	\$0	\$0	0.0%
	\$0	\$0	\$0	0.0%
<b>SUBTOTAL NON-RESTRICTED FUNDS</b>	<b><u>\$5,457,058,723</u></b>	<b><u>\$5,526,594,446</u></b>	<b><u>\$69,535,723</u></b>	<b><u>1.3%</u></b>

**COMPARISON OF EXPENDITURE AUTHORITY 2006 SESSION (27-Dec-2005) TO  
PROPOSED EXPENDITURE AUTHORITY 2006 SESSION  
Appendix A-2 (Continued)**

Column 1	Column 2	Column 3	Column 4	Column 5
	EXPENDITURE AUTHORITY 2006 SESSION 27-Dec-05	PROPOSED EXPENDITURE AUTHORITY 2006 SESSION 17-Feb-06	INCREASE OR (DECREASE)	PERCENT CHANGE
<b>RESTRICTED FUNDS</b>				
<b>COMMISSION OF THE LAND OFFICE FUND</b>				
Certified	\$7,228,643	\$7,190,998	(\$37,645)	-0.5%
Prior Year Certified	1,351,337	1,351,337	0	0.0%
Cash	<u>54,688</u>	<u>54,688</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$8,634,668	\$8,597,023	(\$37,645)	-0.4%
<b>STATE TRANSPORTATION FUND</b>				
Certified	\$199,469,429	\$200,040,865	571,436	0.3%
Prior Year Certified	0	0	0	0.0%
Cash	<u>7,365,548</u>	<u>7,365,548</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$206,834,977	\$207,406,413	571,436	0.3%
<b>OK EDUCATION LOTTERY TRUST FUND</b>	\$117,733,500	\$117,733,500	<u>0</u>	0.0%
<b>SUBTOTAL RESTRICTED FUNDS</b>	<u><b>\$333,203,145</b></u>	<u><b>\$333,736,936</b></u>	<u><b>\$533,791</b></u>	<u><b>0.2%</b></u>
<b>TOTAL-RESTRICTED &amp; NON-RESTRICTED</b>	<u><b>\$5,790,261,868</b></u>	<u><b>\$5,860,331,382</b></u>	<u><b>\$70,069,514</b></u>	<u><b>1.2%</b></u>
<b>COMMON ED. TECH FUND</b>				
Revolving Fund Estimate	\$45,007,000	\$45,007,000	\$0	0.0%
<b>OK. STUDENT AID FUND</b>				
Revolving Fund Estimate	\$45,007,000	\$45,007,000	\$0	0.0%
<b>HIGHER ED. CAPITAL FUND</b>				
Revolving Fund Estimate	\$45,007,000	\$45,007,000	\$0	0.0%
<b>1017 FUND</b>				
Revolving Fund Estimate	\$512,627,781	\$518,400,848	\$5,773,067	1.1%
<b>TOBACCO SETTLEMENT FUND</b>				
Revolving Fund Estimate	\$13,304,491	\$13,304,491	\$0	0.0%
<b>STATE JUDICIAL REVOLVING FUND</b>				
Revolving Fund Estimate	\$38,183,339	\$38,183,339	\$0	0.0%
<b>ONE STOP TRUCKING FUND</b>				
	\$17,500	\$17,500	\$0	0.0%
<b>TOTAL</b>	<u><b>\$6,489,415,977</b></u>	<u><b>\$6,565,258,559</b></u>	<u><b>\$75,842,582</b></u>	<u><b>1.2%</b></u>

\*This estimate includes the HB1078 apportionment to the ROADS Fund as shown in Schedule 3.