

Oklahoma State Regents for Higher Education

655 Research Parkway, Suite 200

Oklahoma City, OK 73104

EDUCATIONAL AND GENERAL BUDGET - FY2025-2026

PART I - PRIMARY BUDGET

Schedule A

Summary of Educational and General Expenditures by Function

Agency #	01200
Institution Name:	Oklahoma Cooperative Extension Service
President:	Dr. Jim Hess

Date Submitted: **June 26, 2025**

EXPENDITURES BY ACTIVITY/FUNCTION			
Activity Number	Activity/Function	FY2025-2026 Amount	Percent of Total
	Educational & General Budget - Part I:		
11	Instruction	-	0.0%
12	Research	-	0.0%
13	Public Service	38,093,758	100.0%
14	Academic Support	-	0.0%
15	Student Services	-	0.0%
16	Institutional Support	-	0.0%
17	Operation and Maintenance of Plant	-	0.0%
18	Scholarships and Fellowships	-	0.0%
	Total Expenditures by Activity/Function:	38,093,758	100.0%

FUNDING			
Fund Number	Fund Name	FY2025-2026 Amount	Percent of Total
	E&G Operating Revolving Fund:		
290	Revolving Funds	14,568,352	38.2%
290	State Appropriated Funds - Operations Budget	23,525,406	61.8%
290	State Appropriated Funds - Grants, Contracts and Reimbursements	-	0.0%
490	Federal Stimulus Funds - CARES and ARPA	-	0.0%
	Total Expenditures by Fund:	38,093,758	100.0%

EDUCATIONAL AND GENERAL BUDGET - FY2025-2026

PART I - PRIMARY BUDGET

Schedule A-1

Summary of Educational and General Expenditures by Function

Institution Name:	Oklahoma Cooperative Extension Service
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EXPENDITURES BY ACTIVITY/FUNCTION			
Activity Number	Activity/Function	FY2025-2026 Amount	Percent of Total
11	Educational & General Budget - Part I:		
	Instruction		
	General Academic Instruction	-	
	Vocational/Technical Instruction	-	
	Community Education	-	
	Preparatory/Remedial Instruction	-	
	Instructional Information Technology	-	
	Total Instruction:	-	0.0%
12	Research		
	Institutes and Research Centers	-	
	Individual and Project Research	-	
	Research Information Technology	-	
	Total Research:	-	0.0%
13	Public Service		
	Community Service	-	
	Cooperative Extension Service	38,093,758	
	Public Broadcasting Services	-	
	Public Service Information Technology	-	
	Total Public Service:	38,093,758	100.0%
14	Academic Support		
	Libraries	-	
	Museums and Galleries	-	
	Educational Media Services	-	
	Ancillary Support/Organized Activities	-	
	Academic Administration	-	
	Academic Personnel Development	-	
	Course and Curriculum Development	-	
	Academic Support Information Technology	-	
	Total Academic Support:	-	0.0%

Schedule A-1 (continued) - Summary of Educational and General Expenditures by Function

Institution Name:

Oklahoma Cooperative Extension Service

EXPENDITURES BY ACTIVITY/FUNCTION			
Activity Number	Activity/Function	FY2025-2026 Amount	Percent of Total
15	Student Services		
	Student Services Administration	-	
	Social and Cultural Development	-	
	Counseling and Career Guidance	-	
	Financial Aid Administration	-	
	Student Admissions	-	
	Student Records	-	
	Student Health Services	-	
	Student Services Information Technology	-	
	Total Student Services:	-	0.0%
16	Institutional Support		
	Executive Management	-	
	Fiscal Operations	-	
	General Administration	-	
	Public Relations/Development	-	
	Administrative Information Technology	-	
	Total Institutional Support:	-	0.0%
17	Operation and Maintenance of Plant		
	Physical Plant Administration	-	
	Building Maintenance	-	
	Custodial Services	-	
	Utilities	-	
	Landscape and Grounds Maintenance	-	
	Major Repairs and Renovations	-	
	Safety & Security	-	
	Logistical Services	-	
	Operation & Maintenance Information Technology	-	
	Total Operation and Maintenance of Plant:	-	0.0%
18	Scholarships and Fellowships		
	Scholarships	-	
	Fellowships	-	
	Resident Tuition Waivers	-	
	Nonresident Tuition Waivers	-	
	Total Scholarships and Fellowships:	-	0.0%
	Total Expenditures by Activity/Function:	38,093,758	100.0%

Oklahoma State Regents for Higher Education
EDUCATIONAL AND GENERAL BUDGET - FY2025-2026
PART I - PRIMARY BUDGET
Schedule B
Summary of Educational and General Expenditures by Object

Institution:	Oklahoma Cooperative Extension Service
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EXPENDITURES BY OBJECT			
Object Number	Object of Expenditure	FY2025-2026 Amount	Percent of Total
1	Personnel Services:		
1a	Teaching Salaries	-	0.0%
1b	Professional Salaries	17,824,704	46.8%
1c	Other Salaries and Wages	7,104,599	18.7%
1d	Fringe Benefits	10,511,108	27.6%
1e	Professional Services	-	0.0%
	Total Personnel Service	35,440,411	93.0%
2	Travel	500,000	1.3%
3	Utilities	30,000	0.1%
4	Supplies and Other Operating Expenses *	1,773,347	4.7%
5	Property, Furniture and Equipment	350,000	0.9%
6	Library Books and Periodicals	-	0.0%
7	Scholarships and Other Assistance	-	0.0%
8	Transfer and Other Disbursements **	-	0.0%
	Total Expenditures by Object	38,093,758	100.0%

Oklahoma State Regents for Higher Education
EDUCATIONAL AND GENERAL BUDGET - FY2025-2026
PART I - PRIMARY BUDGET

Schedule C
REPORT OF EDUCATIONAL AND GENERAL REVENUE, EXPENDITURES, AND UNOBLIGATED RESERVE

Institution Name:		Oklahoma Cooperative Extension Service	
Revenue Description		FY2025-2026 Amount	Percent of Total
1. Beginning Fund Balance July 1, 2025 (Cash Basis)		11,000,000	
2. Expenditures for Prior Year Obligations		-	
3. Unobligated Reserve Balance July 1, 2025 (line 1 - line 2)		11,000,000	<--Formula
4. Projected FY2026 Receipts:			
State Appropriated Funds - For Operations		23,525,406	66.1%
State Appropriated Funds - For Grants, Contracts and Reimbursements		-	0.0%
Federal Appropriations		-	0.0%
Local Appropriations		-	0.0%
Resident Tuition (includes tuition waivers)		-	0.0%
Nonresident Tuition (includes tuition waivers)		-	0.0%
Student Fees - Mandatory and Academic Service Fees		-	0.0%
Gifts, Endowments and Bequests		-	0.0%
Other Grants, Contracts and Reimbursements		6,068,352	17.0%
Sales and Services of Educational Departments		6,000,000	16.9%
Organized Activities Related to Educational Departments		-	0.0%
Technical Education Funds		-	0.0%
Other Sources		-	0.0%
Federal Stimulus Funds - CARES and ARPA		-	0.0%
5. Total Projected FY2026 Receipts		35,593,758	100.0%
6. Total Available (line 3 + line 5)		46,593,758	<--Formula
7. Less Budgeted Expenditures for FY2026 Operations		38,093,758	<--Link to Sch A
8. Projected Unobligated Reserve Balance June 30, 2026 (line 6 - line 7)		8,500,000	<--Formula

Schedule C-1			
Student Fees	Fund 290	Fund 700	Totals
Mandatory Fees	-	-	-
Academic Service Fees	-	-	-
Total Student Fees	-	-	-
Difference Between Student Fees in cells B40 and C23	-	N/A	N/A

OKLAHOMA STATE REGENTS FOR HIGHER EDUCATION

EDUCATIONAL AND GENERAL BUDGET - FY2025-2026

PART I - PRIMARY BUDGET

Schedule C - 2

Cash Flow Requirements and the Use of Reserves

Institution Name:	Oklahoma Cooperative Extension Service	Percentage Requirements	Amount	Percentage
1	Amount of Cash Flow Reserves Used in the FY2025 Budget Request		2,500,000	
2	Budgeted Amounts from Schedule C:			
A.	Budgeted expenditures for FY 2026		38,093,758	100.00%
B.	Projected Reserves at June 30, 2026		8,500,000	22.31%
3	Cash Flow Requirements - State Regents and Accreditation Agencies:	% Requirement	\$ Requirements	% of Total Requirement
A.	State Regents Cash Flow Target at 8.3% (1/12th)	8.3%	3,174,353	100.00%
B.	Additional Cash Flow Requirements in Addition to the 8.3%			
	Total Additional Cash Flow Required by Accreditation Agencies (beyond the 8.3%)		-	0.00%
C.	Total Cash Flow Requirements for OSRHE and Other Accrediting Agencies		3,174,353	100.00%
D.	Amount of Projected Reserves After Cash Flow Requirements are Met		5,325,647	
4	Institution's Priorities for the Use of the Projected Reserves			
B.	Amount of Reserves		8,500,000	
	Uses of Reserve:			
	Provide narrative to describe how the institutional reserve will be used in the future. Each use must be classified in one of the following 8 classifications; OSRHE 1/12th, Accreditation, Campus Safety, Renovation, Capitol Projects, Equipment and Technology, Complete College America, or Other Purposes. See example worksheet.		Amounts	Classification:
1	Funds needed to provide adequate cash flow for operations at the beginning of the fiscal year and to provide for emergency funding.		3,174,353	OSRHE 1/12th
2			-	Accreditation
3				Campus Safety
4				Renovation
5				Capitol Projects
6				Equip & Technology
7				CCA
8	Provide programming support for agricultural & community needs in responding to damages from environmental events.		5,325,647	Other Purposes
	Total Priorities for Use of Reserves		8,500,000	0.15

Note: Add and expand rows as necessary to provide narrative to the above reserve priorities.

Oklahoma State Regents for Higher Education
EDUCATIONAL AND GENERAL BUDGET - FY2025-2026
PART II - SPONSORED BUDGET

Schedule A
Summary of Educational and General Sponsored Expenditures by Function

Institution Name:	Oklahoma Cooperative Extension Service
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EXPENDITURES BY ACTIVITY/FUNCTION			6/26/2025
Activity Number	Activity/Function	FY2025-2026 Amount	Percent of Total
21	Educational & General Budget - Part II:		
	Instruction	\$ -	0.0%
	Research	-	0.0%
	Public Service	15,173,997	100.0%
	Academic Support	-	0.0%
	Student Services	-	0.0%
	Institutional Support	-	0.0%
	Operation and Maintenance of Plant	-	0.0%
	Scholarships and Fellowships	-	0.0%
	Total E&G Part II:	\$ 15,173,997	100.0%

FUNDING			
Fund Number	Fund Name	FY2025-2026 Amount	Percent of Total
430	Agency Relationship Fund	\$ 15,173,997	100.0%
	Total Expenditures by Fund:	\$ 15,173,997	100.0%

Oklahoma State Regents for Higher Education
EDUCATIONAL AND GENERAL BUDGET - FY2025-2026
PART II - SPONSORED BUDGET

Schedule B
Summary of Educational and General Sponsored Expenditures by Object

Institution:	Oklahoma Cooperative Extension Service
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EXPENDITURES BY OBJECT			
Object Number	Object of Expenditure	FY2025-2026 Amount	Percent of Total
1	Personnel Services:		
1a	Teaching Salaries	\$ -	0.0%
1b	Professional Salaries	8,447,234	55.7%
1c	Other Salaries and Wages	2,833,431	18.7%
1d	Fringe Benefits	2,418,331	15.9%
1e	Professional Services	-	0.0%
	Total Personnel Services	\$ 13,698,996.00	90.3%
2	Travel	350,000	2.3%
3	Utilities	-	0.0%
4	Supplies and Other Operating Expenses	325,000	2.1%
5	Property, Furniture and Equipment	120,000	0.8%
6	Library Books and Periodicals	-	0.0%
7	Scholarships and Other Assistance	-	0.0%
8	Transfer and Other Disbursements	680,001	4.5%
	Total Expenditures by Object	\$ 15,173,997.00	100.0%

Oklahoma State Regents for Higher Education

EDUCATIONAL AND GENERAL BUDGET - FY2025-2026

PART II - BUDGET FOR SPONSORED RESEARCH AND OTHER SPONSORED PROGRAMS

Schedule C

REPORT OF EDUCATIONAL AND GENERAL INCOME, EXPENDITURES, AND UNOBLIGATED RESERVE

Institution:		Oklahoma Cooperative Extension Service
Receipt Description	FY2025-2026 Amount	Percent of Total
1. Beginning Fund Balance July 1, 2025 (Cash Basis)	\$ 1,000,000	
2. Expenditures for Prior Year Obligations	\$ -	
3. Unobligated Reserve Balance July 1, 2025 (line 1 - line 2)	\$ 1,000,000	
4. Projected Receipts FY2026:		
Department of Agriculture	12,000,000	78.6%
Department of Commerce	550,000	3.6%
Department of Defense	-	0.0%
Department of Education	20,000	0.1%
Department of Energy	-	0.0%
Department of Health and Human Services	400,000	2.6%
Department of Homeland Security	-	0.0%
Department of Justice	-	0.0%
Department of Transportation	300,000	2.0%
National Aeronautics and Space Administration	-	0.0%
National Institutes of Health	-	0.0%
National Science Foundation	100,000	0.7%
Other Federal Agencies	200,000	1.3%
City and County Government	-	0.0%
Commercial and Commercial Related	100,000	0.7%
Foundations	500,000	3.3%
Other Non-Federal Sources	350,000	2.3%
Other Universities and Colleges	250,000	1.6%
State of Oklahoma	500,000	3.3%
5. Total Projected FY2026 Receipts	\$ 15,270,000	100.0%
6. Total Available (line 3 + line 5)	\$ 16,270,000	
7. Less Budgeted Expenditures for FY2026 Operations	\$ 15,173,997	
8. Projected Unobligated Reserve Balance June 30, 2026 (line 6 - line 7)	\$ 1,096,003	

Oklahoma State Regents for Higher Education
655 Research Parkway, Suite 200
Oklahoma City, OK 73104
EDUCATIONAL AND GENERAL BUDGET
FISCAL YEAR FY2025-2026

Schedule F and G

STATEWIDE PROGRAM CODE: Higher Education (Input)

SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

Agency #:	01200	Date Submitted:				June 26, 2025			
Institution Name:	Oklahoma Cooperative Extension Service			Presidents Name		Dr. Jim Hess			
Object Codes	10	20	31	30	40	42	50	60	
Object	Personnel Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture, & Equipment	Library Books and Periodicals	Scholarships & Other Assistance Net of Waivers	Transfers & Other Disbursements	TOTALS
Activity & Sub-Activity/Function:									
11 Instruction									-
12 Research									-
13 Public Service	35,440,411	500,000	30,000	1,773,347	350,000	-	-	-	38,093,758
14 Academic Support									-
15 Student Services									-
16 Institutional Support									-
17 Operation. & Maintenance. of Plant									-
18 Scholarships (Net of Tuition Waivers)	-	-	-	-	-	-	-	-	-
11 Total E&G Part I - Fund 290	35,440,411	500,000	30,000	1,773,347	350,000	-	-	-	38,093,758
Hyperion Account Code	511130	521110	531160		541110		552110	562130	
Entry into CORE E&G Part I - Fund 290	35,440,411	500,000	1,803,347		350,000		-	-	38,093,758
49 Total E&G Part I - Fund 490	-	-	-	-	-	-	-	-	-
49 Entry into CORE E&G Part I - Fund 490 (CARES)	-	-	-		-		-	-	-
97 Total E&G Part I - Fund 497	-	-	-	-	-	-	-	-	-
97 Entry into CORE E&G Part I - Fund 497 (ARP)	-	-	-		-		-	-	-
21 Total E&G Part II Cells linked to Sch. B-II---->	13,698,996	350,000	-	325,000	120,000	-	-	680,001	15,173,997
Hyperion Account Code	511130	521110	531160		541110		552110	562130	
Entry into CORE E&G Part II	13,698,996	350,000	325,000		120,000		-	680,001	15,173,997
Total Allotment	49,139,407	850,000	30,000	2,098,347	470,000	-	-	680,001	53,267,755

Schedule G

Hyperion Account Code			511130	521110	531160		541110		552110	562130	
700 Fund No.	Activity No.	Sub-Activity No.	Personnel Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture, & Equipment	Library Books and Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements	Total Budgeted Amount
Fund 7XX			-	-	-	-	-	-	-	-	-
Fund 789	89		-	-	-	-	-	-	-	-	-
Fund 790	85		-	-	-	-	-	-	-	-	-

11 Entry into CORE E&G Part I - Fund 290	38,093,758
49 Entry into CORE E&G Part I - Fund 490 (CARES)	-
97 Entry into CORE E&G Part I - Fund 497 (ARP)	-
21 Entry into CORE E&G Part II	15,173,997
G Entry into CORE Fund 700	-
G Entry into CORE Fund 789	-
G Entry into CORE Fund 790	-
Total Allotment	53,267,755

Oklahoma State Regents for Higher Education

Consolidated Capital Budgets
Fiscal Year 2025-2026

Schedule H
Various Funds by Institution

Institution Agency # and Name:	01200		Oklahoma Cooperative Extension Service
Date Submitted:	June 26, 2025	President:	Dr. Jim Hess

Fund No.	Activity No.	Sub-Activity No.	Total Budgeted Amount -- Account 5400000
295	90	00001	\$ 250,000
340	90	00001	\$
450	90	00001	\$
600	90	00001	\$
650	90	00001	\$
Other Funds -- Please List:			
495	90	00001	\$ 750,000
	90	00001	\$
	90	00001	\$
	90	00001	\$
	90	00001	\$
TOTAL			\$ 1,000,000