

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 #	01000
Institution Name:	OSU-General University
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	187,018,637	29.4%
12	Research	85,827,388	13.5%
13	Public Service	13,227,567	2.1%
14	Academic Support	90,709,429	14.3%
15	Student Services	34,100,713	5.4%
16	Institutional Support	25,932,402	4.1%
17	Operation and Maintenance of Plant	93,394,236	14.7%
18	Scholarships and Fellowships	106,328,662	16.7%
	Total Expenditures by Activity/Function:	636,539,034	100.0%

FUNDING			
Fund Number	Fund Name	FY2025-2026 Amount	Percent of Total
	E&G Operating Revolving Fund:		
290	Revolving Funds	488,988,701	76.8%
290	State Appropriated Funds - Operations Budget	120,749,943	19.0%
290	State Appropriated Funds - Grants, Contracts and Reimbursements	2,596,579	0.4%
490	Federal Stimulus Funds - CARES and ARPA	24,203,811	3.8%
	Total Expenditures by Fund:	636,539,034	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:	OSU-General University
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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	180,565,493	
	Vocational/Technical Instruction	-	
	Community Education	3,332,959	
	Preparatory/Remedial Instruction	-	
	Instructional Information Technology	3,120,185	
	Total Instruction:	187,018,637	29.4%
12	Research		
	Institutes and Research Centers	-	
	Individual and Project Research	85,827,388	
	Research Information Technology	-	
	Total Research:	85,827,388	13.5%
13	Public Service		
	Community Service	9,998,639	
	Cooperative Extension Service	-	
	Public Broadcasting Services	3,228,928	
	Public Service Information Technology	-	
	Total Public Service:	13,227,567	2.1%
14	Academic Support		
	Libraries	18,744,742	
	Museums and Galleries	940,697	
	Educational Media Services	12,910,296	
	Ancillary Support/Organized Activities	6,287,865	
	Academic Administration	42,385,414	
	Academic Personnel Development	2,964,804	
	Course and Curriculum Development	1,722,603	
	Academic Support Information Technology	4,753,008	
	Total Academic Support:	90,709,429	14.3%

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

Institution Name:

OSU-General University

EXPENDITURES BY ACTIVITY/FUNCTION			
Activity Number	Activity/Function	FY2025-2026 Amount	Percent of Total
15	Student Services		
	Student Services Administration	7,276,821	
	Social and Cultural Development	1,637,754	
	Counseling and Career Guidance	6,855,072	
	Financial Aid Administration	3,522,280	
	Student Admissions	9,389,581	
	Student Records	3,712,909	
	Student Health Services	-	
	Student Services Information Technology	1,706,296	
	Total Student Services:	34,100,713	5.4%
16	Institutional Support		
	Executive Management	11,254,845	
	Fiscal Operations	3,607,297	
	General Administration	4,843,847	
	Public Relations/Development	6,226,413	
	Administrative Information Technology	-	
	Total Institutional Support:	25,932,402	4.1%
17	Operation and Maintenance of Plant		
	Physical Plant Administration	11,717,640	
	Building Maintenance	4,052,382	
	Custodial Services	6,724,229	
	Utilities	24,116,463	
	Landscape and Grounds Maintenance	3,324,114	
	Major Repairs and Renovations	13,573,603	
	Safety & Security	3,513,243	
	Logistical Services	2,168,751	
	Operation & Maintenance Information Technology	-	
	Federal Stimulus Funds - ARPA	24,203,811	
	Total Operation and Maintenance of Plant:	93,394,236	14.7%
18	Scholarships and Fellowships		
	Scholarships	6,359,000	
	Fellowships	972,547	
	Resident Tuition Waivers	25,074,115	
	Nonresident Tuition Waivers	73,923,000	
	Total Scholarships and Fellowships:	106,328,662	16.7%
	Total Expenditures by Activity/Function:	636,539,034	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:	OSU-General University
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EXPENDITURES BY OBJECT			
Object Number	Object of Expenditure	FY2025-2026 Amount	Percent of Total
1	Personnel Services:		
1a	Teaching Salaries	97,525,641	15.3%
1b	Professional Salaries	129,526,079	20.3%
1c	Other Salaries and Wages	35,557,690	5.6%
1d	Fringe Benefits	75,947,239	11.9%
1e	Professional Services	-	0.0%
	Total Personnel Service	338,556,649	53.2%
2	Travel	7,025,713	1.1%
3	Utilities	24,361,349	3.8%
4	Supplies and Other Operating Expenses *	105,577,877	16.6%
5	Property, Furniture and Equipment	22,219,903	3.5%
6	Library Books and Periodicals	9,109,941	1.4%
7	Scholarships and Other Assistance	105,483,791	16.6%
8	Transfer and Other Disbursements **	24,203,811	3.8%
	Total Expenditures by Object	636,539,034	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:		OSU-General University	
Revenue Description		FY2025-2026 Amount	Percent of Total
1. Beginning Fund Balance July 1, 2025 (Cash Basis)		65,157,227	
2. Expenditures for Prior Year Obligations		-	
3. Unobligated Reserve Balance July 1, 2025 (line 1 - line 2)		65,157,227	<--Formula
4. Projected FY2026 Receipts:			
State Appropriated Funds - For Operations		120,749,943	19.0%
State Appropriated Funds - For Grants, Contracts and Reimbursements		2,596,579	0.4%
Federal Appropriations		-	0.0%
Local Appropriations		-	0.0%
Resident Tuition (includes tuition waivers)		82,727,767	13.0%
Nonresident Tuition (includes tuition waivers)		158,825,000	25.0%
Student Fees - Mandatory and Academic Service Fees		168,033,673	26.5%
Gifts, Endowments and Bequests		34,577,558	5.5%
Other Grants, Contracts and Reimbursements		21,569,707	3.4%
Sales and Services of Educational Departments		737,283	0.1%
Organized Activities Related to Educational Departments		3,372,994	0.5%
Technical Education Funds		-	0.0%
Other Sources		16,644,719	2.6%
Federal Stimulus Funds - CARES and ARPA		24,203,811	3.8%
5. Total Projected FY2026 Receipts		634,039,034	100.0%
6. Total Available (line 3 + line 5)		699,196,261	<--Formula
7. Less Budgeted Expenditures for FY2026 Operations		636,539,034	<--Link to Sch A
8. Projected Unobligated Reserve Balance June 30, 2026 (line 6 - line 7)		62,657,227	<--Formula

Schedule C-1			
Student Fees	Fund 290	Fund 700	Totals
Mandatory Fees	54,048,605	16,353,501	70,402,106
Academic Service Fees	113,985,068	9,145,439	123,130,507
Total Student Fees	168,033,673	25,498,940	193,532,613
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:	OSU-General University	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 FY2026		636,539,034	100.00%
B.	Projected Reserves at June 30, 2026		62,657,227	9.84%
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%	53,042,798	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		53,042,798	100.00%
D.	Amount of Projected Reserves After Cash Flow Requirements are Met		9,614,429	
4	Institution's Priorities for the Use of the Projected Reserves			
B.	Amount of Reserves			62,657,227
	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			53,042,798	OSRHE 1/12th
2			-	Accreditation
3				Campus Safety
4				Renovation
5				Capitol Projects
6				Equip & Technology
7				CCA
8				Other Purposes
	Total Priorities for Use of Reserves		53,042,798	9,614,429.30

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:	OSU-General University
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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	\$ 7,262,939	8.0%
	Research	63,132,726	69.5%
	Public Service	20,424,933	22.5%
	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:	\$ 90,820,598	100.0%

FUNDING			
Fund Number	Fund Name	FY2025-2026 Amount	Percent of Total
430	Agency Relationship Fund	\$ 90,820,598	100.0%
	Total Expenditures by Fund:	\$ 90,820,598	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:	OSU-General University
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EXPENDITURES BY OBJECT			
Object Number	Object of Expenditure	FY2025-2026 Amount	Percent of Total
1	Personnel Services:		
1a	Teaching Salaries	\$ 7,315,217	8.1%
1b	Professional Salaries	3,825,507	4.2%
1c	Other Salaries and Wages	14,969,981	16.5%
1d	Fringe Benefits	5,330,730	5.9%
1e	Professional Services	-	0.0%
	Total Personnel Services	\$ 31,441,435	34.6%
2	Travel	2,266,184	2.5%
3	Utilities	-	0.0%
4	Supplies and Other Operating Expenses	10,513,443	11.6%
5	Property, Furniture and Equipment	3,158,735	3.5%
6	Library Books and Periodicals	17,816,492	19.6%
7	Scholarships and Other Assistance	5,106,693	5.6%
8	Transfer and Other Disbursements	20,517,616	22.6%
	Total Expenditures by Object	\$ 90,820,598	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:		OSU-General University
Receipt Description	FY2025-2026 Amount	Percent of Total
1. Beginning Fund Balance July 1, 2025 (Cash Basis)	\$ -	
2. Expenditures for Prior Year Obligations	\$ -	
3. Unobligated Reserve Balance July 1, 2025 (line 1 - line 2)	\$ -	
4. Projected Receipts FY2026:		
Department of Agriculture	9,237,466	10.2%
Department of Commerce	4,022,449	4.4%
Department of Defense	11,363,298	12.5%
Department of Education	4,703,810	5.2%
Department of Energy	6,116,738	6.7%
Department of Health and Human Services	7,193,433	7.9%
Department of Homeland Security	796,734	0.9%
Department of Justice	204,475	0.2%
Department of Transportation	6,830,630	7.5%
National Aeronautics and Space Administration	4,841,030	5.3%
National Institutes of Health	6,965,219	7.7%
National Science Foundation	11,932,253	13.1%
Other Federal Agencies	1,626,992	1.8%
City and County Government	1,103,354	1.2%
Commercial and Commercial Related	1,980,112	2.2%
Foundations	1,052,671	1.2%
Other Non-Federal Sources	2,140,525	2.4%
Other Universities and Colleges	670,857	0.7%
State of Oklahoma	8,038,552	8.9%
5. Total Projected FY2026 Receipts	\$ 90,820,598	100.0%
6. Total Available (line 3 + line 5)	\$ 90,820,598	
7. Less Budgeted Expenditures for FY2026 Operations	\$ 90,820,598	
8. Projected Unobligated Reserve Balance June 30, 2026 (line 6 - line 7)	\$ -	

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 #:	01000	Date Submitted:	June 26, 2025
Institution Name:	OSU-General University	President's 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	169,659,140	2,676,422	-	12,367,380	2,209,195	106,500	-	-	187,018,637
12 Research	54,700,074	1,775,632	667,069	23,513,516	4,989,836	181,261	-	-	85,827,388
13 Public Service	7,055,314	604,523	87,224	5,030,906	439,500	10,100	-	-	13,227,567
14 Academic Support	52,516,503	1,263,685	8,000	23,721,730	5,146,211	8,053,300	-	-	90,709,429
15 Student Services	26,918,625	557,286	-	5,550,312	950,734	2,280	121,476	-	34,100,713
16 Institutional Support	17,214,951	102,665	-	8,347,854	254,232	6,500	6,200	-	25,932,402
17 Operation. & Maintenance. of Plant	9,519,495	45,500	23,599,056	27,046,179	8,230,195	750,000	-	-	69,190,425
18 Scholarships (Net of Tuition Waivers)	972,547	-	-	-	-	-	6,359,000	-	7,331,547
11 Total E&G Part I - Fund 290	338,556,649	7,025,713	24,361,349	105,577,877	22,219,903	9,109,941	6,486,676	-	513,338,108
Hyperion Account Code	511130	521110	531160		541110		552110	562130	
Entry into CORE E&G Part I - Fund 290	338,556,649	7,025,713		129,939,226		31,329,844	6,486,676	-	513,338,108
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	-	-	-	-	-	-	-	24,203,811	24,203,811
97 Entry into CORE E&G Part I - Fund 497 (ARP)	-	-		-		-	-	24,203,811	24,203,811
21 Total E&G Part II Cells linked to Sch. B-II-->	31,441,435	2,266,184	-	10,513,443	3,158,735	17,816,492	5,106,693	20,517,616	90,820,598
Hyperion Account Code	511130	521110	531160		541110		552110	562130	
Entry into CORE E&G Part II	31,441,435	2,266,184		10,513,443		20,975,227	5,106,693	20,517,616	90,820,598
Total Allotment	369,998,084	9,291,897	24,361,349	116,091,320	25,378,638	26,926,433	11,593,369	44,721,427	628,362,517

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 701	10		355,091,140	26,284,475	1,548,161	134,412,656	126,265,512	333,749	3,790,187	152,274,120	800,000,000
Fund 789	89		950,000,000	-	-	-	-	-	-	-	950,000,000
Fund 790	85		-	-	-	-	-	-	-	-	-

11 Entry into CORE E&G Part I - Fund 290	513,338,108
49 Entry into CORE E&G Part I - Fund 490 (CARES)	-
97 Entry into CORE E&G Part I - Fund 497 (ARP)	24,203,811
21 Entry into CORE E&G Part II	90,820,598
G Entry into CORE Fund 700	800,000,000
G Entry into CORE Fund 789	950,000,000
G Entry into CORE Fund 790	-
Total Allotment	2,378,362,517

Oklahoma State Regents for Higher Education

Consolidated Capital Budgets
Fiscal Year 2025-2026

Schedule H
Various Funds by Institution

Institution Agency # and Name:	01000		OSU-General University
Date Submitted:	June 26, 2025	President:	Dr. Jim Hess

Fund No.	Activity No.	Sub-Activity No.	Total Budgeted Amount -- Account 5400000
295	90	00001	\$ 36,050,000
340	90	00001	\$ -
450	90	00001	\$ 5,000,000
600	90	00001	\$ 15,193,000
650	90	00001	\$
Other Funds -- Please List:			
470	90	00001	\$ 62,000,000
479	90	00001	\$ 54,000,000
485	90	00001	\$ 500,000
486	90	00001	\$ 42,000,000
487	90	00001	\$ 20,000,000
488	90	00001	\$ 3,500,000
495	90	00001	\$ 90,000,000
TOTAL			\$ 328,243,000