

Oklahoma State Regents for Higher Education
655 Research Parkway, Suite 200
Oklahoma City, OK 73104

EDUCATIONAL AND GENERAL BUDGET - FY2026-2027
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 25, 2026

EXPENDITURES BY ACTIVITY/FUNCTION			
Activity Number	Activity/Function	FY2026-2027 Amount	Percent of Total
	Educational & General Budget - Part I:		
11	Instruction	187,864,046	27.8%
12	Research	73,833,994	10.9%
13	Public Service	13,297,046	2.0%
14	Academic Support	98,278,928	14.6%
15	Student Services	39,793,260	5.9%
16	Institutional Support	28,297,908	4.2%
17	Operation and Maintenance of Plant	118,910,273	17.6%
18	Scholarships and Fellowships	115,132,251	17.0%
	Total Expenditures by Activity/Function:	675,407,706	100.0%

FUNDING			
Fund Number	Fund Name	FY2026-2027 Amount	Percent of Total
	E&G Operating Revolving Fund:		
290	Revolving Funds	509,697,713	75.5%
290	State Appropriated Funds - Operations Budget	121,132,529	17.9%
290	State Appropriated Funds - Grants, Contracts and Reimbursements	2,852,077	0.4%
490	Federal Stimulus Funds - CARES and ARPA	41,725,387	6.2%
	Total Expenditures by Fund:	675,407,706	100.0%

EDUCATIONAL AND GENERAL BUDGET - FY2026-2027
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	FY2026-2027 Amount	Percent of Total
11	Educational & General Budget - Part I:		
	Instruction		
	General Academic Instruction	184,474,049	
	Vocational/Technical Instruction	-	
	Community Education	3,207,688	
	Preparatory/Remedial Instruction	-	
	Instructional Information Technology	182,309	
	Total Instruction:	187,864,046	27.8%
12	Research		
	Institutes and Research Centers	-	
	Individual and Project Research	73,833,994	
	Research Information Technology	-	
	Total Research:	73,833,994	10.9%
13	Public Service		
	Community Service	9,701,597	
	Cooperative Extension Service	-	
	Public Broadcasting Services	3,595,449	
	Public Service Information Technology	-	
	Total Public Service:	13,297,046	2.0%
14	Academic Support		
	Libraries	19,402,314	
	Museums and Galleries	1,111,877	
	Educational Media Services	12,583,186	
	Ancillary Support/Organized Activities	6,525,771	
	Academic Administration	50,021,615	
	Academic Personnel Development	3,312,516	
	Course and Curriculum Development	1,809,101	
	Academic Support Information Technology	3,512,548	
		Total Academic Support:	98,278,928

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	FY2026-2027 Amount	Percent of Total
15	Student Services		
	Student Services Administration	5,056,701	
	Social and Cultural Development	1,455,284	
	Counseling and Career Guidance	8,403,283	
	Financial Aid Administration	3,572,701	
	Student Admissions	9,506,504	
	Student Records	3,936,045	
	Student Health Services	7,862,742	
	Student Services Information Technology	-	
	Total Student Services:	39,793,260	5.9%
16	Institutional Support		
	Executive Management	12,374,669	
	Fiscal Operations	3,879,817	
	General Administration	5,297,930	
	Public Relations/Development	6,745,492	
	Administrative Information Technology	-	
	Total Institutional Support:	28,297,908	4.2%
17	Operation and Maintenance of Plant		
	Physical Plant Administration	14,045,369	
	Building Maintenance	7,891,469	
	Custodial Services	6,955,838	
	Utilities	24,332,463	
	Landscape and Grounds Maintenance	3,932,261	
	Major Repairs and Renovations	14,312,302	
	Safety & Security	4,179,964	
	Logistical Services	1,535,220	
	Operation & Maintenance Information Technology	-	
	Federal Stimulus Funds - ARPA	41,725,387	
	Total Operation and Maintenance of Plant:	118,910,273	17.6%
18	Scholarships and Fellowships		
	Scholarships	6,444,000	
	Fellowships	972,547	
	Resident Tuition Waivers	27,498,191	
	Nonresident Tuition Waivers	80,217,513	
	Total Scholarships and Fellowships:	115,132,251	17.0%
	Total Expenditures by Activity/Function:	675,407,706	100.0%

Oklahoma State Regents for Higher Education
EDUCATIONAL AND GENERAL BUDGET - FY2026-2027
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	FY2026-2027 Amount	Percent of Total
1	Personnel Services:		
1a	Teaching Salaries	99,232,810	14.7%
1b	Professional Salaries	133,144,031	19.7%
1c	Other Salaries and Wages	39,183,524	5.8%
1d	Fringe Benefits	76,957,072	11.4%
1e	Professional Services	-	0.0%
	Total Personnel Service	348,517,437	51.6%
2	Travel	9,429,233	1.4%
3	Utilities	23,572,572	3.5%
4	Supplies and Other Operating Expenses *	111,651,189	16.5%
5	Property, Furniture and Equipment	17,275,531	2.6%
6	Library Books and Periodicals	8,443,585	1.3%
7	Scholarships and Other Assistance	114,792,772	17.0%
8	Transfer and Other Disbursements _ ARPA Funds	41,725,387	6.2%
	Total Expenditures by Object	675,407,706	100.0%

Oklahoma State Regents for Higher Education

EDUCATIONAL AND GENERAL BUDGET - FY2026-2027

PART I - PRIMARY BUDGET

Schedule C

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

Institution Name:		OSU-General University	
Revenue Description		FY2026-2027 Amount	Percent of Total
1. Beginning Fund Balance July 1, 2026 (Cash Basis)		85,769,511	
2. Expenditures for Prior Year Obligations		-	
3. Unobligated Reserve Balance July 1, 2026 (line 1 - line 2)		85,769,511	←Formula
4. Projected FY2027 Receipts:			
State Appropriated Funds - For Operations		121,132,529	18.0%
State Appropriated Funds - For Grants, Contracts and Reimbursements		2,852,077	0.4%
Federal Appropriations		-	0.0%
Local Appropriations		-	0.0%
Resident Tuition (includes tuition waivers)		87,099,212	12.9%
Nonresident Tuition (includes tuition waivers)		172,090,678	25.6%
Student Fees - Mandatory and Academic Service Fees		174,506,233	25.9%
Gifts, Endowments and Bequests		27,574,458	4.1%
Other Grants, Contracts and Reimbursements		23,198,397	3.4%
Sales and Services of Educational Departments		573,035	0.1%
Organized Activities Related to Educational Departments		3,110,900	0.5%
Technical Education Funds		-	0.0%
Other Sources		18,833,906	2.8%
Federal Stimulus Funds - CARES and ARPA		41,725,387	6.2%
5. Total Projected FY2027 Receipts		672,696,812	100.0%
6. Total Available (line 3 + line 5)		758,466,323	←Formula
7. Less Budgeted Expenditures for FY2027 Operations		675,407,706	←Link to Sch A
8. Projected Unobligated Reserve Balance June 30, 2027 (line 6 - line 7)		83,058,617	←Formula

Schedule C-1			
Student Fees	Fund 290	Fund 700	Totals
Mandatory Fees	62,197,681	17,037,565	79,235,246
Academic Service Fees	112,308,552	9,472,700	121,781,252
Total Student Fees	174,506,233	26,510,265	201,016,498
Difference Between Student Fees in cells B40 and C23	-	N/A	N/A

OKLAHOMA STATE REGENTS FOR HIGHER EDUCATION

EDUCATIONAL AND GENERAL BUDGET - FY2026-2027

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 FY2027 Budget Request		2,710,894	
2	Budgeted Amounts from Schedule C:			
A.	Budgeted expenditures for FY 2027		675,407,706	100.00%
B.	Projected Reserves at June 30, 2027		83,058,617	12.30%
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%	56,281,724	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		56,281,724	100.00%
D.	Amount of Projected Reserves After Cash Flow Requirements are Met		26,776,893	
4	Institution's Priorities for the Use of the Projected Reserves			
B.	Amount of Reserves			83,058,617
	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.			
1	Recommended 1/12 amount per OSRHE		56,281,724	OSRHE 1/12th
2			-	Accreditation
3				Campus Safety
4				Renovation
5				Capitol Projects
6				Equip & Technology
7				CCA
8	Provide one-time monies to fund institutional initiatives and/or bridge revenue shortfalls.		26,776,893	Other Purposes
	Total Priorities for Use of Reserves		83,058,617	-

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 - FY2026-2027
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			6/25/2026
Activity Number	Activity/Function	FY2026-2027 Amount	Percent of Total
21	Educational & General Budget - Part II:		
	Instruction	\$ 5,465,584	8.0%
	Research	47,508,367	69.5%
	Public Service	15,369,883	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:	\$ 68,343,834	100.0%

FUNDING			
Fund Number	Fund Name	FY2026-2027 Amount	Percent of Total
430	Agency Relationship Fund	\$ 68,343,834	100.0%
	Total Expenditures by Fund:	\$ 68,343,834	100.0%

Oklahoma State Regents for Higher Education
EDUCATIONAL AND GENERAL BUDGET - FY2026-2027
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	FY2026-2027 Amount	Percent of Total
1	Personnel Services:		
1a	Teaching Salaries	\$ 6,759,205	9.9%
1b	Professional Salaries	3,526,542	5.2%
1c	Other Salaries and Wages	14,106,167	20.6%
1d	Fringe Benefits	4,995,934	7.3%
1e	Professional Services	-	0.0%
	Total Personnel Services	\$ 29,387,848	43.0%
2	Travel	2,050,315	3.0%
3	Utilities	-	0.0%
4	Supplies and Other Operating Expenses	2,733,753	4.0%
5	Property, Furniture and Equipment	3,417,192	5.0%
6	Library Books and Periodicals	17,769,397	26.0%
7	Scholarships and Other Assistance	2,050,315	3.0%
8	Transfer and Other Disbursements	10,935,014	16.0%
	Total Expenditures by Object	\$ 68,343,834	100.0%

Oklahoma State Regents for Higher Education

EDUCATIONAL AND GENERAL BUDGET - FY2026-2027

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	FY2026-2027 Amount	Percent of Total
1. Beginning Fund Balance July 1, 2026 (Cash Basis)	\$ -	
2. Expenditures for Prior Year Obligations	\$ -	
3. Unobligated Reserve Balance July 1, 2026 (line 1 - line 2)	\$ -	
4. Projected Receipts FY2027:		
Department of Agriculture	5,087,138	7.4%
Department of Commerce	2,795,073	4.1%
Department of Defense	8,066,228	11.8%
Department of Education	2,414,978	3.5%
Department of Energy	5,062,541	7.4%
Department of Health and Human Services	5,093,915	7.5%
Department of Homeland Security	739,802	1.1%
Department of Justice	108,835	0.2%
Department of Transportation	5,381,131	7.9%
National Aeronautics and Space Administration	3,492,775	5.1%
National Institutes of Health	6,533,247	9.6%
National Science Foundation	10,471,108	15.3%
Other Federal Agencies	1,321,331	1.9%
City and County Government	18,293	0.0%
Commercial and Commercial Related	377,954	0.6%
Foundations	230,393	0.3%
Other Non-Federal Sources	4,854,046	7.1%
Other Universities and Colleges	104,879	0.2%
State of Oklahoma	6,190,167	9.1%
5. Total Projected FY2027 Receipts	\$ 68,343,834	100.0%
6. Total Available (line 3 + line 5)	\$ 68,343,834	
7. Less Budgeted Expenditures for FY2027 Operations	\$ 68,343,834	
8. Projected Unobligated Reserve Balance June 30, 2027 (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 FY2026-2027

Schedule F and G

STATEWIDE PROGRAM CODE: Higher Education (Input)

SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

Agency #:	01000	Date Submitted:	June 25, 2026
Institution Name:	OSU-General University	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	168,877,268	3,694,252	216	12,299,338	2,795,885	-	197,087	-	187,864,046
12 Research	55,232,898	2,604,166	667,369	10,277,496	5,048,835	3,230	-	-	73,833,994
13 Public Service	9,065,404	637,100	100,224	2,973,818	520,400	100	-	-	13,297,046
14 Academic Support	53,187,799	1,688,182	8,250	31,054,335	4,139,024	8,183,300	18,038	-	98,278,928
15 Student Services	32,364,064	650,153	-	5,688,507	670,383	2,210	417,943	-	39,793,260
16 Institutional Support	18,773,409	105,210	-	9,172,457	242,087	4,745	-	-	28,297,908
17 Operation. & Maintenance. of Plant	10,044,048	50,170	22,796,513	40,185,238	3,858,917	250,000	-	-	77,184,886
18 Scholarships (Net of Tuition Waivers)	972,547	-	-	-	-	-	6,444,000	-	7,416,547
11 Total E&G Part I - Fund 290	348,517,437	9,429,233	23,572,572	111,651,189	17,275,531	8,443,585	7,077,068	-	525,966,615
Hyperion Account Code	511130	521110	531160	541110	552110	562130			
Entry into CORE E&G Part I - Fund 290	348,517,437	9,429,233		135,223,761		25,719,116	7,077,068	-	525,966,615
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	-	-	-	-	-	-	-	41,725,387	41,725,387
97 Entry into CORE E&G Part I - Fund 497 (ARP)	-	-	-	-	-	-	-	41,725,387	41,725,387
21 Total E&G Part II Cells linked to Sch. B-II--->	29,387,848	2,050,315	-	2,733,753	3,417,192	17,769,397	2,050,315	10,935,014	68,343,834
Hyperion Account Code	511130	521110	531160	541110	552110	562130			
Entry into CORE E&G Part II	29,387,848	2,050,315		2,733,753		21,186,589	2,050,315	10,935,014	68,343,834
Total Allotment	377,905,285	11,479,548	23,572,572	114,384,942	20,692,723	26,212,982	9,127,383	52,660,401	636,035,836

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		375,360,395	23,601,089	1,575,904	117,082,839	136,358,888	300,637	9,420,241	136,300,007	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	525,966,615
49 Entry into CORE E&G Part I - Fund 490 (CARES)	-
97 Entry into CORE E&G Part I - Fund 497 (ARP)	41,725,387
21 Entry into CORE E&G Part II	68,343,834
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	2,386,035,836

Oklahoma State Regents for Higher Education

**Consolidated Capital Budgets
Fiscal Year 2026-2027**

**Schedule H
Various Funds by Institution**

Institution Agency # and Name:	01000		OSU-General University
Date Submitted:	June 25, 2026	President:	Dr. Jim Hess

Fund No.	Activity No.	Sub-Activity No.	Total Budgeted Amount -- Account 5400000	
295	90	00001	\$	37,131,500
340	90	00001	\$	
450	90	00001	\$	5,000,000
600	90	00001	\$	15,648,790
650	90	00001	\$	7,000,000
Other Funds -- Please List:				
470	90	00001	\$	62,000,000
479	90	00001	\$	79,600,000
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			\$	362,380,290