



1. Please describe source of Local funding not included in other categories:  
 2. Please describe source(s) and % of total of "Other" funding if applicable:

**What changes did the agency make between FY'22 and FY'23?**

**1.) Are there any services no longer provided because of budget cuts?**  
 The agency provides the primary revenue collection function for state government funding. All statutory tax and fee administration functions and services have been continued during the fiscal year. Savings from electronic filing initiatives have allowed the agency to absorb fixed cost increases during the year.

**2.) What services are provided at a higher cost to the user?**  
 All fees associated with tax administration are statutory. No statutory fee increases have been enacted for FY22.

**3.) What services are still provided but with a slower response rate?**  
 N/A

**4.) Did the agency provide any pay raises that were not legislatively/statutorily required?**  
 Yes. All pay raises were Cabinet approved.

**FY'24 Requested Funding By Department and Source**

Dept. #	Department Name	Appropriations	Federal	Revolving	Other <sup>1</sup>	Total	% Change
0100001	Headquarters	\$2,641,759	\$0	\$179,893	\$0	\$2,821,652	0.00%
0100002	Administration	\$6,060,722	\$0	\$3,370,764	\$0	\$9,431,486	0.00%
0100003	Innovation	\$712,806	\$0	\$33,623	\$0	\$746,429	0.00%
0200001	Business Tax Services	\$3,836,469	\$0	\$229,165	\$0	\$4,065,634	0.00%
0200003	Digital Communications & Marketing	\$736,214	\$0	\$56,904	\$0	\$793,118	0.00%
0200004	Income Tax Accounts	\$4,862,779	\$0	\$1,715,067	\$0	\$6,577,846	0.00%
0200005	Taxpayer Resources	\$2,805,147	\$0	\$198,697	\$0	\$3,003,844	0.00%
0300001	Ad Valorem	\$2,447,583	\$0	\$342,070	\$0	\$2,789,653	0.00%
0500002	Central Processing	\$5,021,007	\$0	\$3,679,583	\$0	\$8,700,590	0.00%
0600001	Tax Policy	\$0	\$0	\$1,653,686	\$0	\$1,653,686	0.00%
0800001	Business Operations	\$3,501,870	\$0	\$400,000	\$0	\$3,901,870	0.00%
0800002	Human Resources	\$1,687,569	\$0	\$157,296	\$0	\$1,844,865	0.00%
0800003	Revenue & Apportionment	\$175,164	\$0	\$208,389	\$0	\$383,553	0.00%
1100001	Legal	\$3,756,983	\$0	\$2,348,064	\$0	\$6,105,047	0.00%
1200001	Audit Services	\$0	\$0	\$10,066,513	\$13,607,770	\$23,674,283	0.00%
1200003	Collections	\$0	\$0	\$13,380,455	\$0	\$13,380,455	0.00%
1500001	Film Rebate	\$0	\$0	\$0	\$48,057,643	\$48,057,643	0.00%
8800005	ISD DP Central Processing	\$0	\$0	\$899,917	\$0	\$899,917	0.00%
8800008	Data Processing	\$5,678,345	\$0	\$15,767,011	\$0	\$21,445,356	0.00%
<b>Total</b>		<b>\$43,924,417</b>	<b>\$0</b>	<b>\$54,687,097</b>	<b>\$61,665,413</b>	<b>\$160,276,927</b>	<b>-3.08%</b>

1. Please describe source(s) and % of total of "Other" funding for each department:

**FY'24 Top Five Operational Appropriation Funding Requests**

Request by Priority	Request Description	Appropriation Request Amount (\$)
Request 1:	No new funding requests.	
Request 2:		
Request 3:		
Request 4:		
Request 5:		
<b>Top Five Request Subtotal:</b>		<b>\$0</b>
<b>Total Increase above FY-23 Budget (including all requests)</b>		<b>\$ -</b>
<b>Difference between Top Five requests and total requests:</b>		<b>\$0</b>

**Does the agency have any costs associated with the Pathfinder retirement system and federal employees?**

The agency does have a budgetary impact associated with Pathfinder but not related to federal employees.

**How would the agency be affected by receiving the same appropriation for FY '24 as was received in FY '23? (Flat/ 0% change)**

No affect.

**How would the agency handle a 2% appropriation reduction in FY '24?**

A 2% appropriation reduction may result in the reduction of contract personnel used to process payments and returns. These actions may result in delays in opening and processing tax returns, delays in issuing individual income tax refunds, delays in issuing permits for new businesses and possible delays and reductions in the collection of state revenues.

**Is the agency seeking any fee increases for FY '24?**

Increase	Request (\$)	Statutory change required? (Yes/No)
Increase 1	n/a	
Increase 2		
Increase 3		

**What are the agency's top 2-3 capital or technology (one-time) requests, if applicable?**

Description of request in order of priority	Appropriated Amount (\$)	Submitted to LRCPC? (Yes/No)
Priority 1	n/a	
Priority 2		
Priority 3		

**Federal Funds**

CFDA	Federal Program Name	Agency Dept. #	FY 23 budgeted	FY 22	FY 21	FY 20	FY 19
	n/a						

Federal Government Impact	
<b>1.) How much federal money received by the agency is tied to a mandate by the Federal Government?</b>	
No federal money received.	
<b>2.) Are any of those funds inadequate to pay for the federal mandate?</b>	
n/a	
<b>3.) What would the consequences be of ending all of the federal funded programs for your agency?</b>	
n/a	
<b>4.) How will your agency be affected by federal budget cuts in the coming fiscal year?</b>	
n/a	
<b>5.) Has the agency requested any additional federal earmarks or increases?</b>	
No.	

FY'23 Budgeted FTE							
Division #	Division Name	Supervisors	Non-Supervisors	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$100K	\$100K+
0101	Headquarters	6	14	0	9	4	7
0102	Administration	6	1	0	1	1	5
0103	Innovation	2	4	0	1	5	0
0201	Business Tax Services	6	44	0	48	2	0
0203	Digital Communications & Marketing	1	7	0	7	1	0
0204	Income Tax Accounts	10	48	3	54	1	0
0205	Taxpayer Resources	4	37	0	0	41	0
0301	Ad Valorem	8	20	0	27	0	1
0502	Central Processing	9	51	32	27	1	0
0601	Tax Policy	2	10.5	1.5	4	6	1
0801	Business Operations	6	18	1	18	4	1
0802	Human Resources	2	18.5	0.5	17	3	0
0803	Revenue & Apportionment	1	2	0	1	2	0
8808	Information Technology	6	28	0	30	4	0
1101	Legal	4	32	0	19	14	3
1201	Audit Services	31	84	3	105	7	0
1203	Collections	16	63	0	76	3	0
1301	Motor Vehicle	11	64	10	64	1	0
<b>Total</b>		<b>131</b>	<b>546</b>	<b>51</b>	<b>508</b>	<b>100</b>	<b>18</b>

FTE History						
Division #	Division Name	2023 Budgeted	2022	2021	2019	2014
0101	Headquarters	20.5	16.0	16.0	17.0	17.0
0102	Administration	6.0	8.0	12.0	9.0	9.0
0103	Innovation	7.0	7.0	0.0	0.0	0.0
0201	Business Tax Services	49.0	50.0	64.0	66.0	83.0
0203	Digital Communications & Marketing	8.0	9.0	7.0	10.0	11.0
0204	Income Tax Accounts	60.0	57.0	66.0	72.0	66.0
0205	Taxpayer Resources	40.0	30.0	0.0	0.0	0.0
0301	Ad Valorem	28.0	29.0	29.0	33.0	32.0
0502	Central Processing	43.0	42.0	48.0	46.0	28.0
0601	Tax Policy	12.0	12.0	13.0	15.0	16.0
0801	Business Operations	25.0	35.0	42.0	38.0	36.0
0802	Human Resources	19.5	8.0	8.0	8.0	7.0
0803	Revenue & Apportionment	3.0	3.0	3.0	0.0	0.0
8808	Information Technology	48.0	49.0	58.0	58.0	76.0
1101	Legal	36.0	32.0	32.0	37.0	39.0
1201	Audit Services	117.0	127.0	150.0	290.0	259.0
1203	Collections	80.0	92.0	103.0	0.0	0.0
1301	Motor Vehicle	75.0	71.0	74.0	90.0	81.0
<b>Total</b>		<b>677.0</b>	<b>677.0</b>	<b>725.0</b>	<b>789.0</b>	<b>760.0</b>

Performance Measure Review					
	FY 22	FY 21	FY 20	FY 19	FY 18
<b>Central Processing</b>					
Avg. Days Process Non-Peak Refund	6	6	6	6	8
Avg. Days Process Non-Peak, Suspended Refund	16	26	23	25	72
Avg. Days for Peak Refund Processed	6	8	6	6	6
Avg. Days for Peak Suspended Processed	22	50	47	40	59
<b>Taxpayer Services</b>					
Internet Filing Participants	1,777,283	1,924,361	1,592,136	1,636,394	1,592,429
Electronic Filing Participants	980,626	1,058,315	892,225	956,388	938,138
Direct Deposit Participants	1,020,344	1,067,954	879,740	888,142	886,320
% of Business E-Filing	85%	80%	74%	68%	65%
<b>Compliance</b>					
Sales & Use Tax Field/Office Audits	2328	1,491	975	1,480	1,262
Withholding Tax Field/Office Audits	1457	993	647	290	243
<b>Motor Vehicle</b>					
Additional & Delinquent Fees	1,281	1,638	1,346	1,463	1,430
Total Registrations Processed (in millions)	4.5	4	5	4	4
Vehicle Title Transactions (in millions)	1.5	2	2	1.5	2

Revolving Funds (200 Series Funds)			
Please provide fund number, fund name, description, and revenue source	FY'20-22 Avg. Revenues	FY'20-22 Avg. Expenditures	June '22 Balance
<b>Fund 200 - Oklahoma Tax Commission Revolving Fund</b>			
Provides resources for general operation of the agency.	\$37,216,136	\$31,730,277	\$20,281,907
<b>Fund 210 - OTC &amp; OMES Joint Computer Enhancement Fund</b>			

Joint effort between the Tax Commission and OMES for the acquisition of an Integrated Tax System	\$13,209,372	\$4,376,880	\$8,562,098
<b>Fund 215 - Oklahoma Tax Commission Reimbursement Fund</b>			
Funds received by the OTC for data processing services or equipment rental and any miscellaneous funds received by the Commission	\$12,717,375	\$10,044,335	\$18,556,178
<b>Fund 220 - License Plate Special Program</b>			
Provides financial assistance to a state agency chosen by the applicant for a special license plate	\$132,987	\$143,127	\$75,340
<b>Fund 230 - Used Tire Recycling Indemnity Fund</b>			
Funds the provision to the Oklahoma Used Tire Recycling Act	\$13,293,580	\$9,375,692	\$705,694
<b>Fund 240 - County Government Education - Technical Revolving Fund</b>			
Funds the OSU Center for Local Government Technology and the Oklahoma Cooperative Extension Service Country Training Program for the purposes of education, training, etc	\$4,946,484	\$4,193,785	\$0
<b>Fund 245 - Capital Account Revolving Fund</b>			
Maintain the value of purchased property of the Strata Tower at Oklahoma Commons.	\$720,549	\$1,995	\$2,155,662
<b>Fund 250 - Oklahoma Film Enhancement Fund</b>			
Provides a rebate of a percentage of documented expenditures made in Oklahoma directly attributable to the production of a film, tv production or tv commercial	\$9,333,333	\$9,567,643	\$9,940,178
<b>Fund 260 - Filmed in Oklahoma Program Revolving Fund</b>			
Provides a rebate of a percentage of documented expenditures made in Oklahoma directly attributable to the production of a film, tv production or tv commercial	\$10,000,000	\$78,412	\$29,764,764
<b>Fund 285 - Ad Valorem Reimbursement Fund</b>			
Reimburses counties for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or R&D facilities	\$42,629,527	\$148,055,975	\$3,830

**FY 2023 Current Employee Telework Summary**

List each agency location, then report the number of employees associated with that location in the teleworking categories indicated. Use "No specified location" to account for remote employees not associated with a site. Use actual current employees, not budgeted or actual FTE.

Agency Location / Address	City	County	Full-time and Part-time Employees (#)					2 Weeks Out/2 Weeks In	Total Employees
			Onsite (5 days onsite, rarely remote)	Hybrid (2-4 days onsite weekly)	Remote (1 day or less weekly onsite)	3 Weeks Out/1 Week In			
Strata Tower	Oklahoma City	Oklahoma	130	68	120	233	2	553	
511 NE 31st Street	Oklahoma City	Oklahoma	4	0	0	0	0	4	
300 N. Broadway	Oklahoma City	Oklahoma	21	0	4	22	0	47	
201 W. 5th Street, Suite 400	Tulsa	Oklahoma	1	9	0	0	0	10	
3700 N. Classen, Suite 260	Oklahoma City	Oklahoma	4	1	1	0	0	6	
								0	
<b>Total Agency Employees</b>								<b>620</b>	