

Oklahoma's Budgeting Process

Budget Cycle: A budget is a planned utilization of available funds to procure services or materials to accomplish assigned responsibilities and programs.

The budget cycle for state operations starts with state agencies developing a strategic plan and a detailed outline of financial needs for the next five fiscal years. These documents are then reviewed and analyzed by the Budget Division of the Office of State Finance (OSF) in light of overall state responsibilities, goals, objectives and total funds available. The Governor's recommended budget is then developed. The Governor's recommended budget is considered by the State Legislature which makes the final appropriation of funds to the agencies.

Each state agency, based upon funds appropriated by the Legislature and other funds available to the agency, then develops a Budget Work Program which outlines in detail planned expenditures for the ensuing fiscal year. Work programs are reviewed by the Budget Division of the OSF and the approved work program will serve as a basis for the subsequent allotment of funds. Budget Work Programs can be revised at any time during the fiscal year if justified and if the revision can be accomplished within various expenditure, full-time-equivalent employee and program expenditure limits.

The final phase of the budget cycle is the continuing review by the agency of actual expenditures against the Budget Work Program to ensure that economy, efficiency, and goals and objectives are being attained. The continuing review of the agency budget includes reporting of appropriate measures or indicators of the agency's progress towards achieving stated goals.

Strategic Planning Process: Across the country, government officials are reviewing how services are being provided in order to reduce costs and increase productivity. It is important for us to strengthen accountability and improve performance.

Strategic planning is the process by which members of an organization envision its future and develop the action plans necessary to achieve the future. HB 1622, passed by the 1999 Legislature, now requires each agency to prepare a Strategic Plan covering a 5-year period. The first Strategic Plan was due on October 1, 2001.

The Office of State Finance and the Office of Personnel Management (OPM) developed uniform criteria and outlined a strategic planning process which enabled agency managers to meet this requirement.

OSF committed to an intensive effort to monitor agency progress ensuring that all agencies met the target date. Strategic planning meetings were conducted in the spring of 2000 to inform all agencies of the HB 1622 requirements. Eighteen separate meetings were scheduled and representatives from OSF and OPM discussed the new requirements with each agency. Most agency directors attended the meetings as did the individuals who would become the agency contact for strategic planning efforts.

A few Oklahoma agencies have been preparing long-range plans; however, most of the agencies do not. Now, all Executive Branch state agencies, excluding the Governor's Office and the Lieutenant Governor's Office are required to submit a 5-year strategic plan. The Legislative and Judicial Branches are not required to submit strategic plans. HB 1622 also authorizes the Governor and the

Legislature to develop a statewide strategic plan.

Basis of Budgeting: The State's budget is prepared on a cash basis utilizing encumbrance accounting. Encumbrances represent executed but unperformed purchase orders. In the State's Comprehensive Annual Financial Report (CAFR) encumbrances are recorded as: (1) expenditures for budgetary purposes if expected to be presented for payment by November 15, following the end of the fiscal year and, (2) reservations of fund balance for GAAP purposes.

Budget Request Process: On October 1 each year state agencies are required by law to submit a "Budget Request" detailing their funding needs for the ensuing fiscal year. The budget request is the financial plan related to the agency's strategic plan. Budget Requests are also reviewed by the Budget Division of the Office of State Finance and legislative staff.

Both the budget request and the strategic plan are submitted by the various agencies using a web-based application developed by OSF. The request may be revised after initial submission.

Development of the Executive Budget: The Governor prepares and submits to the Legislature at the beginning of each annual legislative session a balanced budget based on OSF review of budget requests prepared by state agencies and subsequent recommendations by OSF, cabinet members and policy advisors. Budgeted expenditures can not exceed the amount available for appropriation as certified by the State Equalization Board unless revenue raising measures are proposed to balance the spending recommendations.

The State Equalization Board / Certification of Revenues: This body consists of the Governor, the Lieutenant Governor, the Attorney

General, the State Treasurer, the Auditor and Inspector, the Superintendent of Public Instruction, and the President of the Board of Agriculture.

Not more than 45 days or less than 35 days prior to the convening of each regular session of the Legislature, the State Board of Equalization certifies amounts available for appropriation. A second meeting of the Board is held within five days of the monthly apportionment in February.

At these two constitutionally-mandated meetings estimates of revenue to each annually appropriated fund are based on the laws in effect at the time such determination is made. These estimates are based on predictable changes in the economy as well as current law.

Should the Legislature enact laws that provide additional revenues or a reduction in revenues to these certified funds, the Board meets to determine the changes in revenue. Only those changes in revenue resulting from changes in law can be considered at the third meeting.

Funds subject to appropriation by the Legislature are those funds which are certified for appropriation by the Board: the General Revenue Fund, the Council on Law Enforcement Education and Training Fund, the Commissioners of the Land Office Fund, the State Judicial Fund, the Mineral Leasing Fund, the Special Occupational Health and Safety Fund, the Public Building Fund, and the State Transportation Fund. The Legislature also may appropriate the cash balances residing in certain non certified funds including the Constitutional Reserve Fund, the General Revenue Cash-flow Reserve Fund, and the Special Cash Fund, as well as any other funds.

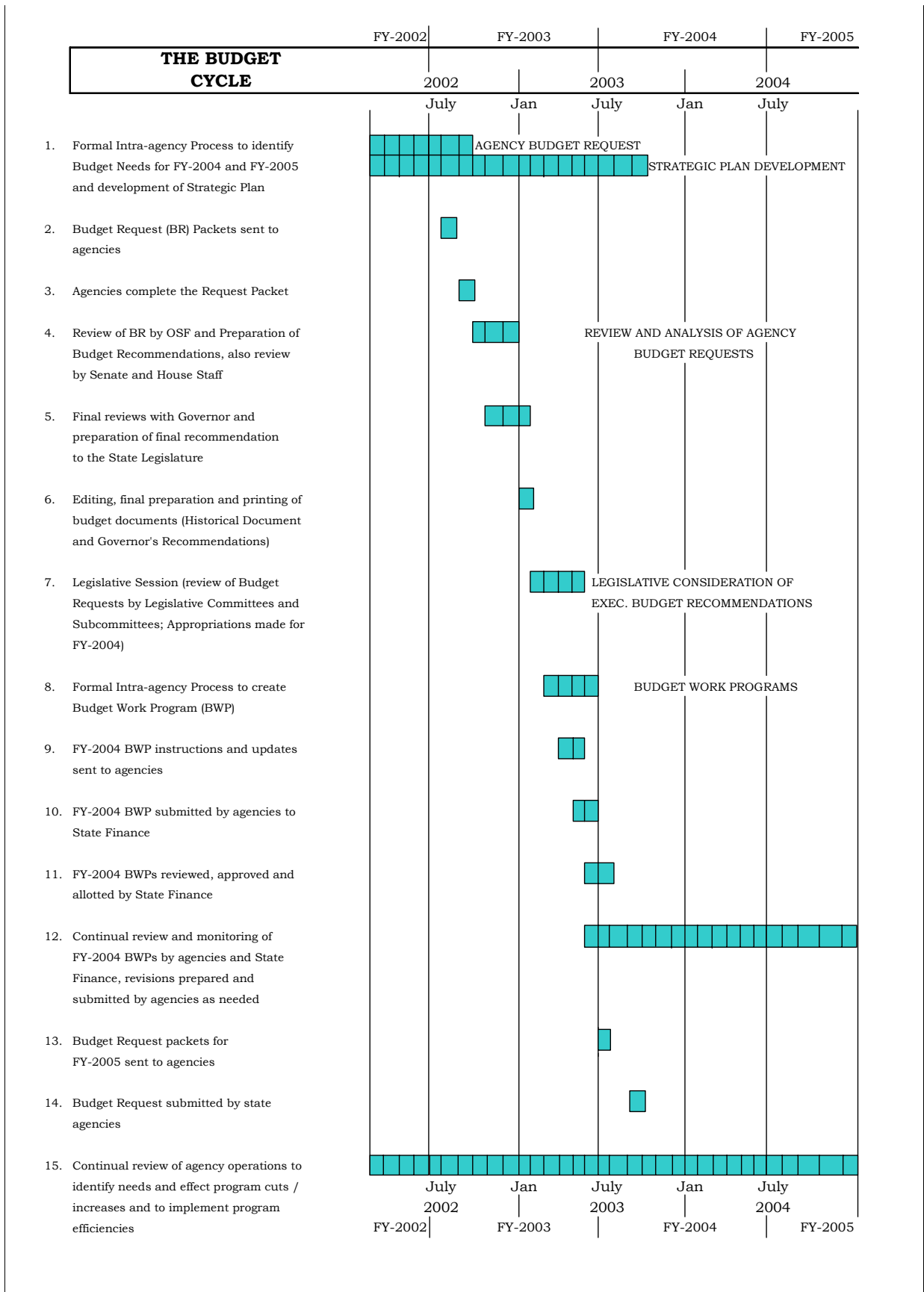
Budgetary Controls: The legal level of budgetary control is maintained at the

line-item level (General Operations, Duties, etc.) identified in appropriation acts. Agency budgets may be modified subject to statutory limits on transfers using the Budget Work Program. The Director of State Finance can approve transfers between line-items up to 25 percent. The Contingency Review Board (a three-member board comprised of the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives) can approve transfers between line-items up to 40 percent. All transfers are subject to review by the Joint Legislative Committee on Budget and Program Oversight to determine if the transfer tends to effectuate or subvert the intention and objectives of the Legislature.

Revenue Shortfalls: During the fiscal year, it is possible that actual revenues are less than the estimates made when agency budgets are prepared. If revenues are not sufficient to cover appropriations, Article 10, Section 23 of the Oklahoma Constitution provides that agency appropriations be reduced to bring them within revenues actually collected.

In the event of a failure of revenue, the Director of State Finance is required by law, Title 62, Section 41.9, to reduce agency appropriations in the ratio that an agency's total appropriation bears to the total of all appropriations made from the fund or funds experiencing a revenue shortfall.

FY-2004 Executive Budget



Funds Subject to Appropriation

The State Board of Equalization, in accordance with Section 23, Article X of the Oklahoma Constitution, annually certifies the following funds as available for appropriation. Each of these funds is identified in the accounting structure with a three-digit code. The first two digits uniquely identify the fund. The last digit represents the year the funds were collected (e.g. "190" would be the General Revenue Fund collected in FY-2000).

General Revenue Fund (Fund 19X): Income to this fund is from state taxes, fees, regulatory functions, and income on money and property. Approximately one-half of all state revenue is deposited to this fund. Funds are appropriated for the operation of state government and other purposes specified by the Legislature. (Article 10, Section 2)

Council on Law Enforcement Education and Training (CLEET) Fund (Fund 58X): Income is derived from a penalty assessment fee. Any person penalized for violating Oklahoma law pays a penalty assessment. Income is dedicated to peace officer training. (Title 20, Section 1313.2; effective November 1, 1988)

Commissioners of the Land Office Fund (Fund 51X): This fund was created to receive revenue collected from surface leasing of lands managed by the Commissioners of the Land Office and 6 percent of the revenue generated from the Common School Fund, the Education Institutions Fund, the University of Oklahoma Fund, the University Preparatory School Fund, the Oklahoma State University Fund, the Public Building Fund, and the Greer 33 Fund. Funds are used for administrative costs of the Commissioners of the Land Office. Funds not used for administrative

costs of the Commissioners of the Land Office are allocated to public schools. (Title 64, Section 15; effective July 1, 1992)

State Judicial Fund (Fund 53X): Income is derived from fines and fees collected by the local courts. The Supreme Court may transfer moneys without legislative authority from the State Judicial Fund to the Court Fund of a county when the county funds are exhausted and when the county must hold jury trials and/or if a change of venue is needed. The rest of the funds are annually appropriated by the legislature and funds are used for the operations of the Supreme Court and the state's district courts. (Title 20, Section 1310; effective November, 15, 1994)

Mineral Leasing Fund (Fund 55X): Income to this fund is from a share of lease sales and royalty payments on oil and gas production on federal lands within the state. Funds are used for the financial support of public schools. (Title 62, Section 41.8; effective 1920)

Special Occupational Health and Safety Fund (Fund 54X): Each insurance carrier writing Workers' Compensation Insurance in this state, the State Insurance Fund, and each self-insured employer authorized to make workers compensation payments directly to employees pays a sum equal to three-fourths of 1 percent of the total workers compensation losses, excluding medical payments and temporary total disability compensation. Funds are used exclusively for the operation and administration of the Occupational Health and Safety Standards Act of 1970 and other necessary expenses of the Department of Labor. (Title 40, Section 417.1; effective July 1, 1986)

Public Building Fund (Fund 11X): Income to the fund is from portions of leases, sales, rentals and royalties of lands set aside for public building purposes by the state's Enabling Act

(Section 33) and lands granted in lieu thereof, under the management of the Commissioners of the Land Office. Funds are appropriated for major maintenance and capital improvements of public facilities. (Title 64, Section 371; effective 1910)

State Transportation Fund (Fund 12X): Revenue consists primarily of a portion of motor fuel taxes plus 0.3 percent of motor vehicle fees. Funds are appropriated for the construction, repair and maintenance of state highways, for other transportation systems, and for such other transportation purposes as the Legislature may authorize. (Title 69, Section 1501.1; effective July 1, 1990)

Common Education Technology Fund (Fund 15X): This fund was created to receive a portion of revenue collected from gross production tax on

oil. These revenues were previously apportioned to the General Revenue Fund. Funds are subject to legislative appropriation. (Title 62, Section 41.29c; effective February 5, 1999)

Oklahoma Tuition Scholarship Fund (Fund 16X): This fund was created to receive a portion of revenue collected from gross production tax on oil. These revenues were previously apportioned to the General Revenue Fund. Funds are subject to legislative appropriation. (Title 62, Section 41.29e; effective February 5, 1999)

Higher Education Capital Fund (Fund 17X): This fund was created to receive a portion of revenue collected from gross production tax on oil. These revenues were previously apportioned to the General Revenue Fund. Funds are subject to legislative appropriation. (Title 62, Section 41.29d; effective February 5, 1999)

GLOSSARY

Actuarial Accrued Liability (re: retirement): That portion, as determined by a particular cost method, of the actuarial present value of pension plan benefits and expenses which is not provided for by Normal Cost contributions.

Actuarial Assumptions (re: retirement): Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and government provided benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; characteristics of future entrants and other relevant items.

Actuarial Value of Assets (re: retirement): The value of cash, investments and other property belonging to a pension plan as valued by the actuary, using market smoothing techniques, for the purpose of an actuarial valuation.

Annualization: The computation of costs or revenues for a full year. Usually applied when calculating the full year impact/cost of a program that was funded for a partial year in a previous budget.

Appropriation: Legal authorization granted by the Legislature to make expenditures or incur obligations that may be limited by fund, agency, department, program, object, character, time period or amount. Unexpended appropriations lapse back to the original fund after the lapse (expiration) date.

Appropriations Base: An agency's previous year appropriation reduced by one-time appropriations.

Basic Industry: An industry that sells most of its service or product to out-of-state buyers.

Board of Equalization: A Constitutional body, the State Board of Equalization is made up of the Governor, Lieutenant Governor, State Treasurer, State Auditor and Inspector, Attorney General, Superintendent of Public Instruction, and President of the State Board of Agriculture. The Board annually certifies the amount of state funds available for appropriation. The Board also has duties regarding the equalization of ad valorem taxes among the counties.

Budgeted Vacancy: A vacant employee position which is funded in an agency's current budget (in most instances, the vacancy has remained unfilled for an extended period of time).

Budget Request: A detailed outline of an agency's financial needs for the next fiscal year.

Budget Work Program: An outline of detailed planned expenditures for the ensuing or current fiscal year, which takes into consideration funds appropriated by the Legislature and other funds available to

GLOSSARY

the agency, and any expenditure limitations or directives expressed in legislation.

Capital Expenditure / Outlay: Expenditures made for securing capital assets. Capital assets are significant, tangible assets with a value greater than \$25 thousand that have a life greater than one year and will be used in providing services.

Carryover: This term refers to unobligated monies an agency has available to fund its operations in succeeding fiscal years. Generally, carryover monies are considered non-recurring in nature.

Cash-flow Reserve Fund: This fund was established as a fiscal management tool. General Revenue Fund cash is set aside in this fund at the end of each fiscal year. Monies in this fund are used to make cash available for the July allocation of General Revenue funds to state agencies and to provide for monthly cash allocations in those months in which receipts are below needed levels. The use of this fund eliminates the need for "seasonal borrowing."

Constitutional Reserve Fund (CRF): Designed to cushion against economic emergencies, this fund, popularly known as the "Rainy Day Fund," was established by constitutional amendment in 1985. All General Revenue Fund receipts collected in excess of the certified estimate are deposited in this fund. Half of the balance may be appropriated only in the event that one year's estimated General Revenue is lower than the preceding year's. The other half may only be appropriated upon the declaration of an emergency by the Governor and approval by 2/3 of both legislative houses; or, absent a gubernatorial declaration of emergency, approval by 3/4 of both houses.

Continuing Appropriation: See Nonappropriated Funds.

Expenditure: The disbursement of monies from a state fund for the purchase of goods and services.

Federal Poverty Guidelines: Federal Poverty Guidelines issued by the U.S. Department of Health and Human Services, are a series of income levels with different values for family units of different sizes. Some segments of the Medicaid Program use these guidelines in determining eligibility.

Federal Medical Assistance Percentage (FMAP): Represents the federal share of a state's Medicaid spending for medical services.

Fiscal Year: The 12-month period beginning July 1 and ending June 30 used by the state government for accounting purposes. Fiscal year designation depends on the year in which it ends [e.g., fiscal year 2004 (FY-2004) runs from July 1, 2003 to June 30, 2004].

GLOSSARY

Fund: A legal accounting entity with a self-balancing set of accounts. Expenditures from a fund may be restricted to specified purposes.

General Revenue Fund: Established by Article 10, Section 2 of the State Constitution, this fund is the principal funding source for state government operations. State taxes, fees and charges, and proceeds from investments make up the revenue to the General Revenue Fund. The fund's resources can be used for any purpose specified by Legislative appropriation. All monies collected that are not dedicated to another fund are deposited in the General Revenue Fund.

Nonappropriated Funds: A term sometimes used to refer to agency revolving funds. Since such funds have statutorily established revenue sources and uses, there is no need for them to be appropriated annually. Nonappropriated funds are also called "continuing appropriations." The terms have the same meaning.

OneNet: Oklahoma's Telecommunications Network (OneNet is not an acronym)

One-time: Budget items that receive funding for one fiscal year (for example, funding for a feasibility study, funding for the replacement of major equipment items, funding for the purchase of furniture for a new facility, etc.).

Program Budgeting: A tool to organize budget data by program, rather than item of expenditure or organizational location (generally an agency or division). Program budgeting seeks to link the expenditure of resources with the original mission or purpose of the appropriation of tax dollars.

Rainy Day Fund: See Constitutional Reserve Fund.

Revolving Fund: A fund created statutorily or by inference to finance and account for a particular department or division. Fees received, transfers of appropriations, or other fund transfers support expenditures paid from revolving funds. Revolving funds are continuing funds and are not subject to fiscal year limitations. Agencies generally may exercise greater control over the expenditure of revolving funds than they may over appropriated dollars.

Supplemental Appropriation: This refers to a subsequent appropriation made to an agency in addition to the agency's initial annual appropriation. Supplemental appropriations are to deal with current year funding issues and may be made for a variety of reasons such as to offset a revenue shortfall or to offset insufficient funds to operate a program effectively. Some observers view supplemental appropriations as a sign of inept management or a means of subverting the State's balanced budget restrictions.

GLOSSARY

Temporary Assistance to Needy Families (TANF): The Federal program that replaced the Aid to Families with Dependent Children (AFDC) program pursuant to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, enacted August 22, 1996. This act makes significant changes to the United States Welfare System.

Unfunded Liability (re: retirement): The excess of the Actuarial Accrued Liability (that portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of pension plan benefits and expenses which is not provided for by future Normal Costs) over the Actuarial Value of Assets (the value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an Actuarial Valuation).

ACRONYMS

- AABD:** Aid to the Aged, Blind and Disabled
- AA/EEO:** Affirmative Action/Equal Employment Opportunity
- ABD:** Aged, Blind and Disabled
- ABLE:** Alcoholic Beverage Laws Enforcement
- ACH:** Automated Clearing House
- ACIS:** Aids Coordination and Information Services
- ACT:** American College Testing Program
- ADA:** Americans with Disabilities Act
- ADA:** Average Daily Attendance
- ADAPPT:** Alcohol and Drug Abuse Prevention and Pregnant Teenagers
- ADM:** Average Daily Membership
- ADPICS:** Advanced Purchasing and Inventory Control System
- ADTC:** Alcohol Drug Treatment Center
- ADRP:** Alternate Dispute Resolution Program
- AFDC:** Aid to Families with Dependent Children
- AFIS:** Automated Fingerprint Information System
- AG:** Attorney General
- AHERA:** Asbestos Hazard Emergency Response Act
- AIA:** Authorized Inspection Services
- AICPA:** American Institute of Certified Public Accountants
- AIDS:** Acquired Immunodeficiency Syndrome
- ALMIS:** Area Labor Market Information System
- AOC:** Administrative Office of the Courts
- AP:** Advanced Placement
- APR:** Annual Percentage Rate
- ARNP:** Advanced Registered Nurse Practitioner

ACRONYMS

- ARU:** Audio Response Unit
- AVTS:** Area Vocational Technical School
- BAS:** Benefits Administration System
- BEEMP:** Business Energy Education Management Program
- BRT:** Brucellosis Ring Test
- BUMP:** Beneficial Use Monitoring Program
- BHP:** Bureau of Health Professionals
- BR:** Budget Request
- BWP:** Budget Work Program
- CAFO:** Concentrated Animal Feeding Operation
- CAFR:** Comprehensive Annual Financial Report
- CARE:** Customer Assistance Response Effort
- CARS:** Community at Risk Services
- CASA:** Court Appointed Special Advocate
- CC:** Correctional Center
- CCA:** Comprehensive Cooperative Agreement
- CCC:** Community Corrections Center
- CCDS:** Children's Coordinated Data System
- CD:** Certificate of Deposit
- CDIB:** Certified Degree of Indian Blood
- CDL:** Commercial Drivers License
- CDS:** Controlled Dangerous Substance
- CEEMP:** Community Energy Education Management Program
- CERCLIS:** Comprehensive Environmental Response Compensation
& Liability Info System
- CF:** Court Fund

ACRONYMS

- CFS:** Central Filing System
- CHIP:** Children's Health Insurance Program, Title XXI
- CIP:** Capital Improvement Plan
- C-I-S:** Cops in Shops Program
- CJC:** Council on Judicial Complaints
- CLEET:** Council on Law Enforcement Education and Training
- CLO:** Commissioners of the Land Office
- CMIA:** Cash Management Improvement Act
- CMHC:** Community Mental Health Centers
- CMS:** Centers for Medicare & Medicaid Services
- CNS:** Clinical Nurse Specialist
- CO:** Correctional Officer
- COCF:** Central Oklahoma Correctional Facility
- COGS:** Council of Governments/sub-state planning districts
- COJC:** Central Oklahoma Juvenile Center
- COLA:** Cost of Living Adjustment
- CON:** Certificate of Need
- COPTA:** Central Oklahoma Public Transportation Authority
- CP:** Central Purchasing
- CPA:** Certified Public Accountant
- CRB:** Contingency Review Board
- CRNA:** Certified Registered Nurse Anesthetists
- CRT:** Criterion Reference Test
- CSBS:** Conference of State Bank Supervisors
- CSED:** Department of Human Services Child Support Enforcement
Division
- CSD:** Customer Services Division

ACRONYMS

- CTEP:** Commercial Transportation Enhancement Program
- CWSRF:** Clean Water State Revolving Fund
- CY:** Calendar Year
- DA:** District Attorney
- DAC:** District Attorneys Council
- DARE:** Drug Awareness Resistance Education
- DCA-CATT:** Defense Contracting Agency Computer Assisted
Technology Transfer
- DCAR:** Division of Central Accounting and Reporting
- DCEM:** Department of Civil Emergency Management
- DCS:** Department of Central Services
- D & E:** Diagnostics and Evaluation
- DDSD:** Division of Developmental Disabilities
- DEQ:** Department of Environmental Quality
- DHS:** Department of Human Services
- DMHSAS:** Department of Mental Health and Substance Abuse
Services
- DNA:** Deoxyribonucleic Acid
- DO:** Doctor of Osteopathy
- DOC:** Department of Corrections
- DOE:** Department of Energy
- DOH:** Department Of Health
- DOJ:** Department of Justice
- DP:** Data Processing
- DPS:** Department of Public Safety
- DROP:** Deferred Retirement Option Program
- DRS:** Department of Rehabilitation Services

ACRONYMS

- DSH:** Disproportionate Share Hospital
- DTP:** Diphtheria Tetanus Toxoids Pertussis
- DTV:** Digital Television
- DUR:** Drug Utilization Review
- DUI:** Driving Under the Influence
- DWR:** Department of Wildlife Retirement
- DWSRF:** Drinking Water State Revolving Fund
- EAP:** Employee Assistance Program
- EBC:** Employees Benefits Council
- ECHO:** Enriching Children's Hearing Opportunities
- ECLS:** Environmental Complaints on Local Services
- EEOC:** Equal Employment Opportunity Commission
- EDP:** Electronic Data Processing
- EFT:** Electronic Funds Transfer
- EIA:** Equine Infectious Anemia
- EITC:** Earned Income Tax Credit
- EPA:** Environmental Protection Agency
- EPCRA:** Emergency Planning and Community Right to Know Act
- EPSDT:** Early Periodic Screening, Diagnosis and Treatment
- ER:** Emergency Room
- ERP:** Enterprise Resource Program
- ERP:** Enterprise Revenue Planning
- ESEA:** Elementary and Secondary Education Act
- ESH:** Eastern State Hospital
- EVA:** Equine Viral Arteritis
- FAA:** Federal Aviation Administration

ACRONYMS

- FATS:** Firearms Training System
- FCC:** Federal Communications Commission
- FEMA:** Federal Emergency Management Agency
- FFA:** Future Farmers of America
- FFP:** Federal Financial Participation
- FFY:** Federal Fiscal Year
- FMAP:** Federal Medical Assistance Percentage
- FPL:** Federal Poverty Level
- FTA:** Federation of Tax Administrators
- FUTA:** Federal Unemployment Tax Act
- FTE:** Full-time Equivalent (employee or student)
- FY:** Fiscal Year
- GAAP:** Generally Accepted Accounting Principals
- GAAS:** Generally Accepted Auditing Standards
- GASB:** Governmental Accounting Standards Board
- GCCA:** General Conference Committee on Appropriations
- GCGP:** Governor's Commission on Government Performance
- GEAR UP:** Gaining Early Awareness and Readiness for Undergraduate Programs
- GFOA:** Government Finance Officers Association
- GIS:** Geographic Information System
- GME:** Graduate Medical Education
- GMH:** Griffin Memorial Hospital
- GNRI:** George Nigh Rehabilitation Institute
- GPA:** Grade Point Average
- GPT:** Governor's Performance Team (referencing the Governor's Commission on Government Performance)

ACRONYMS

- GSL:** Guaranteed Student Loan
- GSP:** Gross State Product
- HB:** House Bill
- HCA:** Health Care Authority
- HCFA:** Health Care Finance Authority (federal agency)
- HCP:** Health Care Provider
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- HCR:** House Concurrent Resolution
- HEAL:** Health Education Assistance Loan
- HIPAA:** Health Insurance Portability and Accountability Act
- HIV:** Human Immunodeficiency Virus
- HJR:** House Joint Resolution
- HMO:** Health Maintenance Organization
- HR:** Human Resources
- HRC:** Horse Racing Commission
- HRSA:** Health Resources & Services Administration
- HRDS:** Human Resources Development Services
- HTS:** Habilitation Training Specialist
- HUD:** Housing and Urban Development
- HVAC:** Heating, Ventilation, Air Conditioning
- ICF-MR:** Intermediate Care Facility - Mentally Retarded
- ICS:** Integrated Central Services Accounting System
- ID:** Identification Number
- IFA:** Imported Fire Ant
- IFTA:** International Fuel Tax Agreement
- IMD:** Institution for Mental Disease
- IMHU:** Intermediate Mental Health Unit

ACRONYMS

- IMO:** International Marketing Office
- IRP:** International Registration Plan
- IP:** Internet Protocol
- IRS:** Internal Revenue Service
- ISTEA:** Inter-modal Surface Transportation Efficiency Act
- ITBS:** Iowa Test of Basic Skills
- IVR:** Interactive Voice Response
- JCAHO:** Joint Commission on the Accreditation of Healthcare Organizations
- JDMC:** J. D. McCarty Center
- JOA:** Joint Operating Agreement
- JOLTS:** Juvenile Online Tracking System
- JSU:** Juvenile Services Unit
- JTPA:** Job Training Partnership Act
- KIDS:** Kids Information Data System
- LCB:** Legislative Compensation Board
- LEA:** Local Education Agencies
- LERC:** L.E. Rader Center
- LIHEAP:** Low Income Housing Energy Assistance Program
- LMFO:** Licensed Managed Feeding Operations
- LMI:** Labor Market Information
- LPG:** Liquefied Petroleum Gas Board
- LPN:** Licensed Practical Nurse
- LSB:** Legislative Service Bureau
- LSCA:** Library Services and Construction Act
- LSI:** Level of Service Inventory

ACRONYMS

LTC: Long-term Care Facility

MCF: Million Cubic Feet

MCI: Market Cattle Identification

MD: Medical Doctor

MHz: Megahertz

MIS: Management Information System

MMCAP: Minnesota Multi-State Contracting Alliance for Pharmacy

MN: Medically Needy

MOA: Memoranda of Agreement

MOST: More Oklahoma Science and Technology

MOU: Memoranda of Understanding

MR/MI: Mentally Retarded/Mentally Ill

MRI: Magnetic Resonance Imaging

MSA: Metropolitan Statistical Area

MSHA: Mine Safety and Health Administration

MWC: Midwest City

NAAQS: National Ambient Air Quality Standards

NACEA: Native American Cultural and Educational Authority

NAEP: National Assessment of Education Progress

NAIC: National Association of Insurance Commissioners

NAMI: National Alliance for the Mentally Ill

NAPLEX: North America Pharmacist Licensure Examination

NASA: National Aeronautics Space Administration

NBC: National Board of Certification

NBPTS: National Board for Professional Teaching Students

NCATE: National Council for Accreditation of Teacher Education

ACRONYMS

- NCCI:** National Council on Compensation Insurance
- NCES:** National Center for Education Statistics
- NCLB:** No Child Left Behind Act
- NELRP:** Nursing Education Loan Repayment Program
- NFPA:** National Fire Protection Association
- NGRI:** Not Guilty by Reason of Insanity
- NHSC:** National Health Services Corps
- NIDA:** National Institute for Drug Abuse
- NIMH:** National Institute of Mental Health
- NORCE:** Northern Oklahoma Resource Center in Enid
- NOV:** Notices of Violations
- NPDES:** National Pollutant Discharge Elimination System
- NRCS:** Natural Resource Conservation Services (U. S. Department of Agriculture)
- NRDA:** National Resource Damage Assessment
- OAC:** Oklahoma Aeronautics and Space Commission
- OAI:** Oklahoma Arts Institute
- OAR:** Office of Administrative Rules
- OARS:** Oklahoma Applied Research Support
- OBND:** Oklahoma Bureau of Narcotics and Dangerous Drugs
- OBRA:** Omnibus Budget Reconciliation Act
- OBWEO:** Oklahoma Boll Weevil Eradication Organization
- OCAST:** Oklahoma Center for the Advancement of Science and Technology
- OCC:** Oklahoma Conservation Commission
- OCCY:** Oklahoma Commission on Children and Youth
- OCI:** Oklahoma Children's Initiative

ACRONYMS

- OCI:** Oklahoma Correctional Industries
- OCIA:** Oklahoma Capitol Improvement Authority
- OCJRC:** Oklahoma Criminal Justice Resource Center
- ODAFF:** Oklahoma Department of Agriculture, Food and Forestry
- ODL:** Oklahoma Department of Libraries
- ODMHSAS:** Oklahoma Department of Mental Health and
Substance Abuse Services
- ODOC:** Oklahoma Department of Commerce
- ODOL:** Oklahoma Department of Labor
- ODOT:** Oklahoma Department of Transportation
- ODVA:** Oklahoma Department of Veterans Affairs
- ODWC:** Oklahoma Department of Wildlife Conservation
- OECD:** Organization for Economic Cooperative Development
- OESC:** Oklahoma Employment Security Commission
- OETA:** Oklahoma Educational Television Authority
- OFPRS:** Oklahoma Firefighters Pension and Retirement System
- OHLAP:** Oklahoma Higher Learning Access Program
- OHCA:** Oklahoma Health Care Authority
- OHC:** Office of Handicapped Concerns
- OHS:** Oklahoma Historical Society
- OHSA:** Oklahoma Occupational Health and Safety Standards Act of
1970
- OIAC:** Oklahoma Indian Affairs Commission
- OIDS:** Oklahoma Indigent Defense System
- OIES:** Oklahoma International Export Service
- OJA:** Office of Juvenile Affairs
- OKC:** Oklahoma City

ACRONYMS

- OK-LEAP:** Oklahoma Local Entrepreneurial Assistance Program
- OKNG:** Oklahoma National Guard
- OLERS:** Oklahoma Law Enforcement Retirement System
- OLETS:** Oklahoma Law Enforcement Telecommunications System
- OLMID:** Oklahoma Labor Market Information Data Base
- OMA:** Oklahoma Military Academy
- OMD:** Oklahoma Military Department
- OMTI:** Oklahoma Miner Training Institute
- OMSP:** Oklahoma Main Street Program
- OPEN:** Oklahoma Public Employment Network
- OPERS:** Oklahoma Public Employees Retirement System
- OPM:** Office of Personnel Management
- OPPRS:** Oklahoma Police Pension and Retirement System
- ORIGINS:** Oklahoma Resource Integrated General Information Network System
- OSB:** Oklahoma School for the Blind
- OSBI:** Oklahoma State Bureau of Investigation
- OSD:** Oklahoma School for the Deaf
- OSDH/OSDOH:** Oklahoma State Department of Health
- OSEEGIB:** Oklahoma State and Education Employees Group Insurance Board
- OSF:** Office of State Finance
- OSI/OSIS:** Oklahoma State Industries
- OSIDA:** Oklahoma Space Industry Development Authority
- OSIS:** Oklahoma State Information System (Child Enforcement)
- OSM:** Office of Surface Mining
- OSRC:** Oklahoma Scenic Rivers Commission

ACRONYMS

OSRHE: Oklahoma State Regents for Higher Education

OSSM: Oklahoma School of Science and Mathematics

OST: Office of State Treasure

OTA: Oklahoma Transportation Authority

OTAG: Oklahoma Tuition Aid Grant

OTC: Oklahoma Tax Commission

OTRD: Oklahoma Tourism and Recreation Department

OWCP: Oklahoma Comprehensive Water Plan

OTRS: Oklahoma Teachers' Retirement System

OWRB: Oklahoma Water Resources Board

OYC: Oklahoma Youth Center

P & C: Property and Casualty

PA: Public Accountant

PACT: Program for Assertive Community Treatment

PARBA: Post Adjudication Review Board Act

PASS: Priority Academic Student Skills

PC: Personal Computer

PCA: Patient Care Assistant

PCCM: Primary Care Case Management

PCP/CM: Primary Care Provider/Case Manager

PCPI: Per Capita Personal Income

PDI: Professional Development Institutions

PICS: Plant Industry & Consumer Services

PLUS: Parent Loan for Undergraduate Students

PM/PM: Per Member Per Month

PMTC: Physician Manpower Training Commission

ACRONYMS

- PPI:** Preferred Product Initiative
- PPRD:** Department of Commerce's Policy, Planning and Resource Development Division
- Pre K -12:** Pre Kindergarten through Grade 12
- PRWORA:** Personal Responsibility and Work Opportunity Reconciliation Act
- PST:** Petroleum Storage Tank
- QJP:** Quality Jobs Program
- R & D:** Research and Development
- RBMS:** Residential Behavior Management Services
- RCRA:** Resource Conservation and Recovery Act
- REAP:** Rural Economic Action Plan
- RESC:** Regional Education Service Center
- RFP:** Requests for Proposals
- RHCD:** Rural Health Care Division of the Universal Service Administrative Company
- RIF:** Reduction in Force
- RI/FS:** Remedial Investigation/Feasibility Study
- RIP:** Recreation Trails Program
- RN:** Registered Nurse
- RTW:** Right-To-Work
- RVS:** Rehabilitation and Visual Services
- SARA:** Superfund Act Reauthorization Amendments
- SB:** Senate Bill
- SBIR:** Small Business Innovation Research
- SBRA:** Small Business Research Assistance
- SCHIP:** State Children's Health Insurance Plan
- SCORP:** Statewide Comprehensive Outdoor Recreation Plan

ACRONYMS

- SCPD:** State Central Purchasing Division
- SCR:** Senate Concurrent Resolution
- SDA:** Service Delivery Area
- SDE:** State Department of Education
- SEEDS:** Self-employed Entrepreneurial Development System
- SFM:** State Fire Marshal
- SH:** State Highway
- SIB:** State Infrastructure Bank
- SIF:** State Insurance Fund
- SIP:** Savings Incentive Program
- SJF:** State Judicial Fund
- SJR:** Senate Joint Resolution
- SLC:** Schools and Libraries Corporation
- SLC:** Southern Legislative Conference
- SLS:** Supplemental Loans for Students
- SLRP: State Loan Repayment Program
- SMAC:** State Maximum Allowable Cost
- SMI:** Severely Mentally Ill
- SOJC:** Southwestern Oklahoma Juvenile Center
- SORC:** Southern Oklahoma Resource Center
- SOS:** Secretary of State
- SREB:** Southern Regional Education Board
- SRF:** State Revolving Fund
- SSA:** Social Security Administration
- SSI/SSDI:** Social Security Insurance/Social Security Disability Insurance
- STARS:** State Transition and Reintegration Services

ACRONYMS

- STD:** Sexually Transmitted Disease
- STI:** State Training Inventory
- STTR:** Small Business Technology Transfer
- SWJC:** Southwest Oklahoma Juvenile Center (Manitou)
- TADD:** Treatment Alternatives for Drunk Drivers
- TANF:** Temporary Assistance to Needy Families
- TASS:** Texas Assessment of Academic Skills
- TCM:** Targeted Case Management
- TIBS:** Tulsa Institute of Behavioral Sciences
- TIP:** Training for Industry Program
- TMDL:** Total Maximum Daily Load
- TQM:** Total Quality Management
- TRIP:** Traveler Response Information Program
- TRS:** Teachers' Retirement System
- TTC:** The Trident Center
- TYA:** Thunderbird Youth Academy
- UAAL:** Unfunded Accrued Actuarial Liability
- UCJC:** Union City Juvenile Center
- UI:** Unemployment Insurance
- URSJJ:** Uniform Retirement System for Justices and Judges
- US:** United States
- USAC:** Universal Service Administrative Company
- USAPs:** United States Assessment Protocols
- USDA:** United States Department of Agriculture
- USDVA:** U.S Dept. of Veteran Affairs

ACRONYMS

USF: Universal Services Fund

USGS: United States Geologic Survey

UST: Underground Storage Tank

VFA: Volunteer Fire Assistance

VISION: Virtual Internet School in Oklahoma Network

VOI-TIS: Violent Offender and Truth in Sentencing

VO TECH: Vocational and Technical Education

WC: Work Center

WDB: Workforce Development Board

WIC: Women, Infants and Children

WQS: Water Quality Services Division (ODAFF)

WQS: Water Quality Standards (EPA)

WSCA: Western States Contracting Alliance

WSPC: Western State Psychiatric Center

WtW: Welfare to Work

YGS: Youth Guidance Specialist

Y2K: Year 2000

A

Accountability, Office of, 91
 Across-the-Board Cuts, 41
 Ad Valorem Reimbursement Fund, 92
 Aeronautics and Space Commission,
 Oklahoma, 242
 Agriculture Cabinet, precedes 59
 Agriculture, Food and Forestry,
 Department of, 59
 Aerial fire fighting, 62
 Excess Equipment Program, 61
 Fire ant research, 62
 Forestry Services, 59
 Pesticide registration fees, 63
 Trapping services fees, 65
 Alcoholic Beverage Laws Enforcement
 (ABLE) Commission, 216
 Air Quality, 117
 Appropriations, Recommended, 37
 Armory Maintenance, 197
 Arts Council, 99
 Attorney General, Office of the, 222
 Auditor and Inspector, State, 127
 Average earnings, A-13

B

Banking Department, 181
 Beneficial Use Monitoring Program
 (BUMP), 123
 Beverage Taxes, 31
 Board of Medicolegal Investigations,
 221
 Board of Examiners for Nursing Home
 Administrators, 178
 Board of Equalization, 11, 20, 22, 23
 Boll Weevil Eradication Organization,
 65
 Bonds Issue, 182
 Brain Gain 2010, 93
 Budget Cycle Chart, A-22
 Budget Recommendations, 37
 Budget Summary, 37
 Budgeting Process, A-19
 Budgeted Vacancies, XXX
 Bureau of Investigation, Oklahoma
 (see OSBI), 219

C

CAFOs, 63
 Capital Budget, 43
 Capital Budget Process, 117

Capitol Complex and Centennial
 Commemoration Commission,
 78
 Capitol Dome, 78
 Capitol Improvement Authority, 181
 Career and Technology Education, 97
 Absorb Board of Private
 Vocational Schools, 99
 Training for Industries Program
 (TIP), 98
 Center for the Advancement of Science
 and Technology, Oklahoma
 (OCAST), 229
 Central Oklahoma Correctional Facility
 (COCF), 209
 Central Oklahoma Juvenile Center
 (COJC), 170
 Central Services, Department of (DCS),
 183
 Asbestos abatement, 185
 Bond issue refinancing, 186
 Central Purchasing Reform, 183
 Dome utilities, 185
 Child Welfare, 151
 Child Support Enforcement, 156
 Children First Program, 148
 Cigarette Tax, 13, 31
 Civil Emergency Management,
 Department of, 221
 Clean Air Standards, 118
 College Savings Plan, 96
 Commerce and Tourism Cabinet, 71
 Commerce, Department of, 71
 Foreign trade offices, 72
 Pass-through funding, 71, 72
 Substate Planning Districts,
 COGS, 71
 Commission on Children and Youth
 (OCCY), 173
 Common Education Technology Fund,
 XXX
 Community Hospitals Authority, 162
 Community Sentencing, 204, 205
 Comprehensive Water Plan, 123
 CompSource Oklahoma, 138
 Conservation Commission, 66
 Cost-share Program, 66
 Non-point source pollution, 67
 Consumer Credit, Commission on, 149
 Constitutional Reserve (Rainy Day)
 Fund, A-23
 Cooperative Purchasing Agreements,
 Multi-State, 183
 CORE Project, 184
 Corporate Franchise Tax, 32

Corporate Income Tax, 23
 Corporation Commission, 109
 Corrections, Department of, 201
 Annualizations, 208, 209
 Community sentencing, 204,
 205
 Crime rates, 201
 Inmate health care, 206, 207
 Inmate medical copay, 208
 Mabel Bassett transition, 209
 OCI subsidy, 209
 Officer staffing, 204
 Prison system, 202
 Regional offices admin.costs,
 208
 Reform of the current system,
 209
 Cost Share Program, 66
 Council on Judicial Complaints, 236
 Council on Law Enforcement,
 Education and Training
 (CLEET), 217
 New headquarters building, 218
 CLEET Fund, A-23
 Court Fees, 259
 Court Fund, 257
 Court of Criminal Appeals, 260

D

Debt Service Refinancing, 44
 Defined Contribution Retirement Plan,
 136
 Demographic maps and tables, A-3
 Developmental Disabilities, 153
 Digital Drivers License, 213
 Digital Television, 101
 District Attorneys' Council, 223
 District Courts, 259
 Increased fees and fines, 259
 Use of private collection
 agencies, 260
 Drug Courts, 210

E

Early retirement, 164
 Eastern State Hospital, 164
 Education Cabinet, 89
 Education, Elementary and Secondary,
 89
 Educational Television Authority,
 Oklahoma (OETA), 100
 Election Board, State, 236

Funding of county election
 board secretaries' salaries, 237
 Precinct official's stipend, 237
 Elementary and Secondary Education,
 89
 Emergency Fund, State, 216
 Employee Compensation, 190
 Employee Benefit Allowance, 193
 Employees Benefits Council, 193
 Employment Security Commission, 192
 Endowed Chairs, Higher Education, 96
 Energy Cabinet, 109
 Environment Cabinet, 117
 Environmental Protection Agency
 (EPA), 117
 Environmental Quality, Department of,
 (DEQ) 117
 Clean air standards, 117,118
 Monitoring of drinking water
 standards, 118
 Estate Tax, 30
 Ethics Commission, 237
 Proposed fees for lobbyists and
 principal organizations, 237
 Equalization, Board of, 11,20,22-23
 Executive Budget Summary, 37

F

Finance, Office of State, 127
 Finance and Revenue, 127
 Fire ant research, 60
 Firefighters Pension and Retirement
 System, Oklahoma (OFPRS),
 135
 Fire Marshal, State, 220
 Flexible Benefits Allowance, 92
 Forestry Services, 59
 Franchise Tax, 32
 Full Time Equivalent Employees (FTE),
 284
 Funds subject to appropriation, A-23

G

General Revenue Fund, 11,19,21
 Governor, Office of, 51
 Governor's Budget Message, 7
 Graduate Medical Education, 161
 Graduated sanctions, 171
 Greer Center, 153
 Griffin Memorial Hospital, 164
 Gross Production Taxes, 16,29-30

H

Handicapped Concerns, Office of, 174
 Health and Human Services Cabinet, 171
 Health Care Authority, 141
 Collection of birthing and neonatal care costs, 145
 Cost containment and additional revenue measures, 145
 Dispensing fees paid to pharmacists, 145
 Managed Care Organization fees, 146
 Prior authorization, 145
 Health Indicators, 147
 Health, Department of, 146
 HMO regulation transfer to Insurance Department, 149
 Use of revolving funds, 149
 Use of TANF funds, 148
 Higher Education, 93
 Brain Gain 2010, 93
 FY-2004 appropriation adjustments, 97
 Historical Society, Oklahoma, 79
 History Center, 79
 Horse Racing Commission, 186
 House of Representatives, 254
 Human Resources and Administration Cabinet, 181
 Human Rights Commission, 75
 Human Services, Department of (DHS), 150
 Additional savings and federal recovery opportunities, 160
 NORCE and SORC, 153
 TANF surplus, 160
 Welfare Reform Update, 150

I

Indian Affairs Commission, 175
 Indigent Defense System, 224
 Assessment fees, 225
 Increased funding, 226
 Seizure monies, 224
 Supplemental funding needs, 224
 Use of forensic science testing funds, 225
 Individual Income Tax, 14-16,22
 Inmate population, 202
 Insurance Department, 187

Transfer of HMO regulation from the Health Department, 188
 Insurance Premium Tax, 137

J

J. M. Davis Memorial Commission, 80
 J.D. McCarty Center, 175
 Judicial Complaints, Council on, 236
 Judicial Fund, State, 257
 Judiciary, precedes 257
 Juvenile Affairs, Office of, 166
 Bed costs, 170
 Graduated sanctions, 171
 Federal funds, 169-170
 Juvenile arrest rates, 167-168
 Mental health services, 171
 Reduction of pass-throughs, 171
 Substance abuse treatment, 171
 Youthful offender, 169

L

Labor, Oklahoma Department of, 75
 OSHA Consultation, 75
 Land Office, Commissioners of the, 128
 School funding increase opportunities, 129
 Law Enforcement Retirement System, Oklahoma (OLERS), 135
 L. E. Rader Juvenile Center (LERC), 170
 Legislative Compensation Board, 253
 Legislative Service Bureau (LSB), 254
 Legislature, precedes 254
 Libraries, Department of, 102
 Lieutenant Governor, Office of, 55
 Liquefied Petroleum Gas Board, 112

M

Mabel Bassett Correctional Center (MBCC), 209
 Managed Care, 146
 Median household income, A-11
 Medicaid, 170
 Medicolegal Investigations, Board of, 221
 Mental Health and Substance Abuse Services, 162

Identify new revenue sources, 166
 Maximize non-appropriated revenue, 166
 Use of revolving fund balances, 166
 Merit Protection Commission, 191
 Military Department, 197
 Miner Training Institute, 112
 Mines, Department of, 112,
 Motor Fuels Taxes, 27-29
 Motor Vehicle Tax, 26-27
 Municipal Tap Fee, 123

N

Narcotics and Dangerous Drugs Control Commission, 218
 Native American Cultural and Educational Authority, 74
 Nonpoint Source Pollution, 67
 Nursing Home Administrators, Board of Examiners of, 178

O

Oklahoma Bureau of Investigation (OSBI), 219
 Oklahoma Aeronautics and Space Commission, 242
 Oklahoma Center for the Advancement of Science and Technology (OCAST), 229
 Oklahoma Educational Television Authority (OETA), 100
 Oklahoma Higher Learning Access Program (OHLAP), 95
 OneNet, 96,128
 Organizational Chart, State, 3

P

Pardon and Parole Board, 211
 Pay for Performance, 190
 Per capita personal income, (PCPI), A-8,A-9
 Personnel Management, Office of, 189
 Personnel Reform Classification and Compensation Reform Act of, 190
 Pesticide Registration Fee, 63
 Petroleum Storage Tank, 28,110
 Physician Manpower Training Commission, 176

State Loan Repayment Program, 177
 Police Pension and Retirement System, Oklahoma (OPPRS), 135
 Population, A-6,A-7
 Prescription drugs, 135
 Prison system, 202
 Private Vocational Schools, Board of, 103
 Being combined with Career and Technology Education, 103
 Professional Licensing, 15
 Public Employees Retirement System, Oklahoma, 135
 Public Safety, Department of (DPS), 212
 800 megahertz communication system, 214
 Capitol security, 213
 Digital license equipment, 213
 Driver license exam sites, 214
 Motor license agents, 214
 Transportation Authority reimbursements, 213
 Purchase Cards, 183
 Purchasing Reform, 183
 Purchasing system, 183

Q

Quality Jobs Program, 17-19

R

Rainy Day (Constitutional Reserve) Fund, 289-290
 Recommended appropriations, 37
 Rehabilitation Services, Department of (DRS), 172
 Remediation, Higher Education, 94
 Retirement Systems, 135
 Combining common tasks for operating efficiencies, 137
 Insurance premium tax suspension, 137
 Solving the Teachers Retirement System (OTRS) issue, 136
 Revenue changes, 19
 Revenue Certification, 20-21
 Revenue Performance FY-2002 to FY-2004, 11
 Revenue Section, 21
 Revenue Shortfall, 11-12
 Revolving fund transfers, 45

Road Program, 241
 Rural Economic Action Plan (REAP)
 Program, 72
 REAP Water Projects Fund, 30,73
 Rural-Fire, 59

S

Safety and Security Cabinet, 201
 Sales Tax, 14-16,24-25
 Scenic Rivers Commission, Oklahoma,
 81
 School of Science and Math, Oklahoma
 (OSSM), 104
 School for the Blind, 173
 School for the Deaf, 173
 School performance review, 91
 Science and Technology Development
 Cabinet, 229
 Secretary of State, 235
 Fee increases to offset
 appropriations, 236
 Secretary of State Cabinet, 235
 Securities Commission, 188
 Senate, State, 254
 Skill Centers, 199
 SoonerCare, 141
 Southwest Oklahoma Juvenile Center,
 170
 Space Industry Development Authority,
 243
 Environmental Impact
 Statement, 243
 State agencies listed by cabinet, 4
 State and Education Employees Group
 Insurance Board, Oklahoma
 (OSEEGIB), 193
 Use of excess reserves, 193
 State Chartered Banks, 181
 State Emergency Fund, 216
 State Fire Marshal, 220
 State Judicial Fund, 257
 State Organizational Chart, 3
 Statewide Contracts, 184
 Substance Abuse, 162
 Supplemental Appropriations, 40
 Supreme Court, 258
 Judicial Center, 259

T

Tar Creek Superfund Project, 120
 Taxes, Major Sources, 19
 Beverage Taxes, 31
 Corporate Franchise Tax, 32

Corporate Income Tax, 24
 Estate Tax, 30
 Gross Production Taxes, 29-30
 Individual Income Tax, 22-23
 Motor Fuels Taxes, 27-29
 Motor Vehicle Taxes, 26-27
 Sales Tax, 25
 Use Tax, 26
 Workers Compensation
 Insurance Premium Tax, 32
 Tax Commission, 130
 Ad Valorem Centrally Assessed
 Property Division, 132
 Federal Refund Offset Program,
 14,131
 Income tax return processing,
 131
 Revenue Estimation Process,
 132
 Sales Tax Return E-filing,
 14,132
 Tax amnesty, 23,133
 Tax Changes, Proposed, 13
 Abandoned securities, 15
 Certified copies of driving
 records, 17
 Cigarette Tax, 13
 Discounts for paper
 remittances, 15
 Federal refund offset, 14
 Gross Production Tax – Natural
 gas incentive rebates, 16
 Income tax compliance for
 professional business licenses,
 15
 Income tax compliance for state
 employees, 16
 Sales and Use tax compliance f
 from state contractors, 16
 Sales Tax, 14
 Sales Tax Permit Fee, 15
 Quality Jobs Program, 17
 Vending Machine Decal Fees,
 15
 Voluntary Use Tax Compliance,
 16
 Tax Structure, 19
 Teacher Health Benefits, 92
 Teacher Preparation Commission, 105
 Teachers Retirement System,
 Oklahoma (OTRS), 135
 Testing, Elementary and Secondary
 Education, 89
 Thunderbird Youth Academy, 197
 Ticket to Work, 172

FY-2004 Executive Budget

Tobacco Settlement, 222
Tourism and Recreation Department,
77
 Park Classification Tier Plan, 78
Transfers of revolving funds, 45
Transportation Cabinet Divider,
241
Transportation, Department of, 241
 Capital Improvement Plan (CIP),
241
 Refinancing of CIP debt, 242
Trapping Services Fees, 63
Treasurer, State, 133
 Linked Deposit Program, 134
 Unclaimed Property Program,
15,134
Tuition, Higher Education, 95

U

Unemployment rate, A-14,A-15
Unemployment Insurance Program,
192
Unemployment Insurance Tax, 192
Uniform Retirement System for
 Justices and Judges, 135
Union City Juvenile Center (UCJC),
170
University Hospitals Authority, 160
 Indigent care, 161
Use Tax, 25

V

Veterans Affairs Cabinet, 247
Veterans Affairs, Department of, 247
 Contracted services and
 outsourcing, 248
 Contracted medical services,
248
 Duplication of effort, USDVA
 versus OSHD, 249
 Lawton Veterans Center, 249

W

Water Quality, 161, 118
Water Resources Board, 121
 Comprehensive Water Plan, 123
 Monitoring of ambient water
 quality, 123
 Municipal tap fee, 123
 REAP Water Projects Fund, 123
Water and waste-water
infrastructure, 123

Watershed rehabilitation, 67
Welfare Reform, 150
Wildlife Conservation Commission, 82
Wildlife Conservation Commission
 Retirement Plan, 135
Will Rogers Memorial Commission, 81
Workers' Compensation Court, 260
Workers' Compensation Reform, 260

Y

Youthful Offender, 169