

OKMULGEE COUNTY
GENERAL FUND
FORECASTED ANNUAL BUDGET
FOR FISCAL YEAR 2018- 2019
AND
FORECASTED FINANCIAL STATEMENTS
FOR FISCAL YEAR 2017-2018

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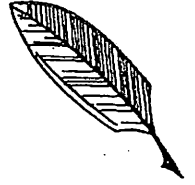
OKMULGEE COUNTY
ESTIMATED GENERAL FUND BUDGET
FISCAL YEAR 2018-2019

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KERRY JOHN PATTEN, C.P.A.

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Broken Arrow, OK 74012
Phone Number (918) 250-8838
FAX Number (918) 250-9853



May 22, 2018

Budget Board
Okmulgee County
P.O. Box 904
Okmulgee, OK 74447

I have compiled the accompanying Forecasted General Fund Budget, including the Summary of Revenues, Statement of Estimated Revenues, Detail of Fund Balance, and Summary of Expenditures and Requests of Okmulgee County as of April 30, 2018, and for period then ending in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. I have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. I have no responsibility to update this report for events or circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about Okmulgee County's financial position and results of operations for the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

The accompanying forecast and this report are intended solely for the information and use of the Okmulgee County Budget Board, Management, and the County Excise Board, and is not intended and should not be used by anyone other than those specified parties.

Sincerely,

Kerry John Patten, CPA

OKMULGEE COUNTY
ESTIMATED GENERAL FUND BUDGET
FISCAL YEAR 2018-2019

ADOPTION OF COUNTY BUDGET

STATE OF OKLAHOMA
COUNTY OF OKMULGEE

We, the members of the Budget Board of said County and State, do hereby certify that we have adopted the Okmulgee County Budget for the General Fund as is herewith presented this 13th day of June, 2018.

Attest:



Robert J. Gordon
Chairman of the Board

Ken Ballard
Vice-Chairman of the Board

Becky Thomas
Secretary of the Board

Becky Thomas
County Clerk

PROOF OF PUBLICATION

THE MORRIS NEWS
421 E. Ozark, Suite "A"
Morris, OK 74445

CASE NO. ESTIMATE OF NEEDS

PUBLISHED IN THE MORRIS NEWS THURSDAY, JUNE 7, 2018

I, Barry C. Thompson, of lawful age, being duly sworn upon oath, deposes and says that I am the Editor of The Morris News, a Weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106 for the City of Morris, for the County of Okmulgee, in the State of Oklahoma, and that the attachment hereto contains a true and correct copy of what was actually published in said legal newspaper in consecutive issues on the following dates:

6-7-2018

PUBLICATION FEE: \$ 170.00

Barry C. Thompson
EDITOR

State of Oklahoma
County of Okmulgee

Signed and sworn to before me
this 7th day of June 2018
by

Herman L. Thompson
Notary Public

OFFICIAL SEAL
HERMAN L. THOMPSON
NOTARY PUBLIC STATE OF OKLAHOMA
Commission # 17004043
Expires 4-27-2021

S.A. & I. No. 2632 (1988)

PUBLISHING SHEET - COUNTY

OKMULGEE COUNTY, OKLAHOMA, PROJECTED FINANCIAL STATEMENT AS OF JUNE 30, 2018,
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30th, 2019.

(FOR PUBLICATION): (To the County Clerk: The following extracts are to be filled out from the County Financial Statement and Estimate and furnished to the printer for publication. Strike out items or blank lines not used.) (To the Printer: Items and blank lines bearing no amounts are to be stricken and not published.)

PROJECTED FINANCIAL STATEMENTS FOR COUNTY GENERAL FUNDS		GENERAL FUND
ITEMS		
1 Estimated Cash Balance June 30, 2018		726,808.35
TOTAL ESTIMATED ASSETS		726,808.35
LIABILITIES AND RESERVES:		
1 Estimated 2017-2018 Warrants Outstanding (Projected)		
2 Estimated Reserves (Projected)	25,000.00	25,000.00
TOTAL PROJECTED LIABILITIES AND RESERVES		
ESTIMATED FUND BALANCE JUNE 30, 2018		701,808.35

ESTIMATED REVENUES Other Than Ad Valorem Tax 2017		ESTIMATED NEEDS County General Fund For Fiscal Year Ending June 30, 2019	
COUNTY GENERAL FUND		09 O.S.U. EXTENSION	
3 Auto Tax Stamps	4,500.00	1a Personal Services	61,488.00
4 Interest Income	10,000.00	1c Travel Expense	13,000.00
5 D.A. Reimbursement	5,000.00	2 Maintenance & Operation	7,500.00
6 Motor Vehicle License	55,000.00	3 Capital Outlay	1.00
7 Co. Clerk Fees	100,000.00	TOTAL	81,989.00
8 Visual Inspection Reimbursement	235,000.00	10 COUNTY CLERK	
9 Election Board Sec. Reimbursement	50,000.00	1a Personal Services	201,460.08
10 Court Fund Utility Reimb.	7,000.00	3 Travel	5,667.20
11 Fish and Game Fines	50.00	Maintenance & Operation	11,000.00
12 In Lieu of Tax	5,000.00	TOTAL	218,127.28
13 Farm Implement Stamps	1,000.00	14 COURT CLERK	
14 Misc. County Highway	-	1a Personal Services	128,320.62
15 Cigarette Tax	35,000.00	Part Time Help	-
TOTAL General Fund Estimated Revenue	487,550.00	1c Travel Expense	5,667.20
		TOTAL	133,987.82
ESTIMATED NEEDS County General Fund For the Fiscal Year Ending June 30, 2019		16 COUNTY ASSESSOR	
01 DISTRICT ATTORNEY		1a Personal Services	103,190.40
5 Law Library	10,000.00	1c Travel Expense	7,955.00
6 Maintenance & Operation	2,165.00	2 Maintenance & Operation	3,000.00
TOTAL	12,165.00	3 Capital Outlay	1.00
		TOTAL	114,150.40
		VISUAL INSPECTION	
04 COUNTY SHERIFF		17 Personal Services	285,251.63
1a Personal Services	67,281.36	1b Travel Expense	8,000.00
1b Part-Time Help	92,000.00	2 Maintenance & Operation	24,390.00
1c Travel Expense	60,000.00	3 Capital Outlay	4,000.00
2 Maintenance & Operation	35,000.00	TOTAL	324,641.53
3 Capital Outlay	10,000.00		
TOTAL	264,281.36		

OKMULGEE COUNTY
GENERAL FUND
FISCAL YEAR 2018-2019

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF OKMULGEE, SS:

Personally appeared before me, Clerk of Okmulgee County, and State aforesaid, who, being first duly sworn according to the law, deposes and says: That she/he complied with the law by having the notice of the date, time and place of the public hearing, together with the proposed budget summaries, for fiscal year 2018-2019, published in one issue of a legally-qualified newspaper for general circulation in said County, a copy of the proof of publication is herewith attached and made a part hereof.

Becky Thomas
Clerk, Okmulgee County



Subscribed and sworn to before me this 26 day of June, 2018.

Cathi Murphy
Notary



My commission expires May 05, 2020.

OKMULGEE COUNTY
ESTIMATED GENERAL FUND BUDGET
FISCAL YEAR 2018-2019

CERTIFICATION OF EXCISE BOARD

STATE OF OKLAHOMA
COUNTY OF OKMULGEE

We, the members of the Okmulgee County Excise Board certify that we have examined the Estimated Okmulgee County General Fund Budget for FY 2018-19 and do herewith approve said Budget this 20th day of June, 2018.

Attest:



Chairman of the Board



Vice-Chairman of the Board



Secretary of the Board


County Clerk

OKMULGEE COUNTY
SUMMARY OF ESTIMATED REVENUES
DETAIL OF GENERAL FUND

APRIL 30, 2018

REVENUE SOURCE	Original Budget FY 16-17	Original Budget FY 17-18	Supplemental Appropriations	Amended Budget FY 17-18	Budget FY 18-19
PROPERTY TAX					
Ad Valorem Tax Levy (Current) (Net of Delinquency)	\$ 1,537,613.44	1,630,484.31	90,147.68	1,720,631.99	1,748,450.17
Total Ad Valorem	<u>1,537,613.44</u>	<u>1,630,484.31</u>	<u>90,147.68</u>	<u>1,720,631.99</u>	<u>1,748,450.17</u>
MISCELLANEOUS					
1111 County Clerk Fees	100,000.00	100,000.00	-	100,000.00	100,000.00
2111 Court Fund - Utility Reimb.	7,000.00	7,000.00	-	7,000.00	7,000.00
2114 Visual Inspection	230,000.00	235,000.00	-	235,000.00	235,000.00
3112 Motor Vehicle License	55,000.00	55,000.00	-	55,000.00	55,000.00
3116 Tax Stamps	6,000.00	5,000.00	-	5,000.00	4,500.00
3119 Cigarette Tax	35,000.00	35,000.00	-	35,000.00	35,000.00
3211 Fish and Game Fines	100.00	100.00	-	100.00	50.00
3212 Election Board Reimb. (state)	30,000.00	30,000.00	-	30,000.00	30,000.00
3213 In Lieu	5,500.00	5,000.00	-	5,000.00	5,000.00
3218 Farm Implement Stamps	1,250.00	1,400.00	-	1,400.00	1,000.00
3220 D.A. Reimb.	6,000.00	6,000.00	-	6,000.00	5,000.00
5111 Interest	12,000.00	10,000.00	-	10,000.00	10,000.00
Total Revenue	<u>2,025,463.44</u>	<u>2,119,984.31</u>	<u>90,147.68</u>	<u>2,210,131.99</u>	<u>2,236,000.17</u>
FUND BALANCE	<u>766,540.78</u>	<u>734,628.15</u>	<u>43,762.50</u>	<u>778,390.65</u>	<u>701,808.35</u>
ESTOPPED WARRANTS AND ADJUSTMENTS	-	-	-	-	-
TRANSFER TO/FROM OTHER FUNDS	-	-	-	-	-
LAPSED APPROPRIATIONS FROM PRIOR YEARS	-	-	-	-	-
TOTAL ALL SOURCES	<u>\$ 2,792,004.22</u>	<u>2,854,612.46</u>	<u>133,910.18</u>	<u>2,988,522.64</u>	<u>2,937,808.52</u>

OKMULGEE COUNTY
STATEMENT OF ESTIMATED REVENUES
DETAIL OF GENERAL FUND
APRIL 30, 2018

REVENUE SOURCE	Actual Collections FY 16-17	FY 2017-18 10 Months Collections	FY 2017-18 EOY Projections
<hr/>			
PROPERTY TAX			
Ad Valorem			
Current	\$ 1,692,243.18	\$ 1,735,652.83	\$ 1,798,060.25
Prior	<u>89,948.18</u>	<u>86,091.40</u>	<u>91,091.40</u>
Total Ad Valorem	<u>1,782,191.36</u>	<u>1,821,744.23</u>	<u>1,889,151.65</u>
 MISCELLANEOUS			
1111 County Clerk Fees	120,464.84	98,692.07	115,692.07
1113 County Treasurer Fees	-	110.00	110.00
1114 Court Clerk Fees	-	100.00	100.00
2111 Court Fund - Utility Reimb.	8,400.00	5,320.02	7,093.36
2113 Revaluation	255,997.09	263,786.05	310,216.02
2124 Reimb. For Court Clerk Salary	30,924.29	-	-
3112 Motor Vehicle	59,384.31	50,031.47	59,031.47
3116 Tax Stamps	5,103.86	4,330.38	5,130.38
3118 Occupational Tax	905.00	905.00	905.00
3119 Cigarette Tax	41,983.26	33,400.54	39,400.54
3211 Fish and Game Fines	100.00	-	-
3212 Election Board Reimb. (state)	35,499.13	31,287.69	41,716.92
3212 Election Board Reimb Expenses	1,775.52	-	-
3213 In Lieu	6,074.12	11,071.70	11,071.70
3218 Farm Implement Stamps	2,281.02	1,664.74	1,764.74
3220 D.A. Reimb.	8,856.55	5,795.40	6,595.40
3226 State Land Reimb.	250.35	-	-
5111 Interest	12,926.72	13,550.27	14,550.27
5112 Rent	3,400.00	8,000.00	9,400.00
5114 Royalty	1,145.41	420.70	420.70
5121 Return Check Fees	35.00	50.00	50.00
5129 Miscellaneous	<u>41,217.80</u>	<u>7,865.89</u>	<u>8,865.89</u>
Total Miscellaneous Revenue	636,724.27	536,381.92	632,114.46
Total Revenue	2,418,915.63	2,358,126.15	2,521,266.11
Fund Balance	<u>778,390.65</u>	<u>701,808.35</u>	<u>701,808.35</u>
TOTAL REVENUE & FUND BALANCE	<u>\$ 3,197,306.28</u>	<u>\$ 3,059,934.50</u>	<u>\$ 3,223,074.46</u>

OKMULGEE COUNTY
DETAIL OF PROJECTED FUND BALANCE
GENERAL FUND
APRIL 30, 2018

	<u>General Fund</u>
Cash fund balance, beginning of year	\$ 778,390.65
Projected Lapse from 2016-2017	346.70
Projected EOY Revenue FY 17-18	<u>2,521,266.11</u>
Projected EOY & Beginning Fund Balances	3,300,003.46
Projected EOY Expenditures FY 17-18	<u>2,573,195.11</u>
Projected EOY Cash Balance 6-30-18	726,808.35
Projected EOY Claim Reserve 6-30-18	<u>25,000.00</u>
Projected EOY Fund Balance 6-30-18	<u><u>\$ 701,808.35</u></u>

Okmulgee County
FY 18-19 Budget Board Projections
General Fund Worksheet

	FY 16-17 Net Appropriations	FY 16-17 Expenditures & Reserves	FY 17-18 Approved Appropriations	FY 18-19 Requested	FY 18-19 Approved
DISTRICT ATTORNEY					
Maint. & Operation	10,000.00	7,722.64	10,000.00	10,000.00	10,000.00
Law Library	2,165.00	527.50	2,165.00	2,165.00	2,165.00
Total	12,165.00	8,250.14	12,165.00	12,165.00	12,165.00
COUNTY SHERIFF					
Personal Services	67,281.36	67,244.27	67,281.36	67,281.36	67,281.36
Part-Time Help	30,000.00	29,996.35	60,000.00	92,000.00	60,000.00
Travel	-	-	-	60,000.00	
Maint. & Operation	64,471.83	64,463.72	30,000.00	35,000.00	30,000.00
Capital Outlay	-	-	-	10,000.00	
Total	161,753.19	161,704.34	157,281.36	264,281.36	157,281.36
COUNTY TREASURER					
Personal Services	99,851.76	67,090.21	67,281.36	112,826.48	101,480.16
Part-Time Help	-	-	-	-	-
Travel	5,667.20	5,645.54	5,667.20	5,667.20	5,667.20
Maint. & Operation	1.00	-	1.00	7,000.00	1.00
Capital Outlay	1.00	-	1.00	5,000.00	1.00
Total	105,520.96	72,735.75	72,950.56	130,493.68	107,149.36
COUNTY COMMISSIONERS					
Personal Services	201,844.08	201,648.24	201,844.08	201,844.08	201,844.08
Maint. & Operation	8,500.00	8,088.61	8,500.00	8,500.00	8,500.00
Capital Outlay	3,800.00	310.35	3,800.00	3,800.00	3,800.00
Total	214,144.08	210,047.20	214,144.08	214,144.08	214,144.08
O.S.U. EXTENSION					
Personal Services	42,444.00	42,444.00	51,732.00	61,488.00	61,488.00
Travel	9,740.00	9,210.65	16,000.00	13,000.00	13,000.00
Maint. & Operation	12,078.00	12,066.82	7,500.00	7,500.00	7,500.00
Capital Outlay	1,683.00	1,681.96	1.00	1.00	1.00
Total	65,945.00	65,403.43	75,233.00	81,989.00	81,989.00
COUNTY CLERK					
Personal Services	186,524.70	184,905.57	192,486.87	201,460.08	195,070.44
Travel	5,667.20	5,167.20	5,667.20	5,667.20	5,667.20
Maint. & Operation	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
Capital Outlay	-	-	-	-	-
Total	203,191.90	201,072.77	209,154.07	218,127.28	211,737.64
COURT CLERK					
Personal Services	101,028.22	100,749.82	101,479.31	128,320.62	101,479.31
Part-time Help	26,142.86	24,994.72	-	-	-
Travel	5,767.20	5,372.56	5,767.20	5,667.20	5,767.20
Total	132,938.28	131,117.10	107,246.51	133,987.82	107,246.51
COUNTY ASSESSOR					
Personal Services	100,976.76	100,976.24	101,480.40	103,190.40	101,480.40
Travel	6,460.00	6,459.00	7,959.00	7,959.00	7,959.00
Maint. & Operation	3,374.00	2,670.36	3,000.00	3,000.00	3,000.00
Capital Outlay	1.00	-	1.00	1.00	1.00
Total	110,811.76	110,105.60	112,440.40	114,150.40	112,440.40

Okmulgee County
FY 18-19 Budget Board Projections
General Fund Worksheet

	FY 16-17 Net Appropriations	FY 16-17 Expenditures & Reserves	FY 17-18 Approved Appropriations	FY 18-19 Requested	FY 18-19 Approved
VISUAL INSPECTION					
Personal Services	255,483.82	255,468.87	273,912.89	286,251.53	275,342.81
Travel	5,300.00	5,226.18	8,000.00	8,000.00	8,000.00
Maint. & Operation	27,399.00	27,393.13	24,390.00	24,390.00	24,390.00
Capital Outlay	2,501.00	2,500.00	4,000.00	4,000.00	4,000.00
Total	290,683.82	290,588.18	310,302.89	322,641.53	311,732.81
GENERAL GOVERNMENT					
Personal Services	198,204.80	182,199.96	210,000.00	201,272.72	201,272.72
Unemployment Tax/Workers Comp	175,000.00	170,384.85	175,000.00	175,000.00	175,000.00
Maint. & Operation	560,000.00	551,557.90	560,000.00	580,000.00	580,000.00
Capital Outlay	371,078.70	11,933.00	354,452.08	175,000.00	281,458.32
Interest	3,418.29	-	-	-	-
Safety Director	5,000.00	4,542.47	-	-	-
Emergency Mgt Fuel	-	-	5,000.00	5,000.00	5,000.00
EODD	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00
911 Dispatch	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
Emergency Mgt - Personal Services	33,824.28	32,893.83	43,742.29	48,929.40	43,742.29
Total	1,430,456.07	1,037,442.01	1,432,124.37	1,269,132.12	1,370,403.33
EXCISE BOARD					
Personal Services	2,906.55	1,937.82	2,906.55	2,906.55	2,906.55
Travel	729.00	354.60	722.34	735.75	735.75
Total	3,635.55	2,292.42	3,628.89	3,642.30	3,642.30
COUNTY ELECTION BOARD					
Personal Services	67,600.00	67,493.46	67,600.00	69,280.00	69,280.00
Part-time Help	10,891.28	10,874.79	9,500.00	9,970.00	9,970.00
Travel	2,000.00	176.72	1,500.00	2,100.00	2,100.00
Maint. & Operation	13,830.31	12,570.40	12,000.00	12,000.00	12,000.00
Capital Outlay	1,000.00	-	1,200.00	1,000.00	1,000.00
Total	95,321.59	91,115.37	91,800.00	94,350.00	94,350.00
PURCHASING AGENT					
Personal Services	27,597.27	27,594.24	28,973.99	30,422.76	28,973.99
Maint. & Operation	4,000.00	3,999.24	4,000.00	4,000.00	4,000.00
Total	31,597.27	31,593.48	32,973.99	34,422.76	32,973.99
HIGHWAY BUDGET ACCOUNT					
Personal Services	44,414.04	44,345.58	74,470.21	35,908.80	34,198.80
Part-time Help	-	-	-	8,000.00	8,000.00
Maint. & Operation	2,000.00	1,419.59	2,000.00	3,500.00	3,500.00
Total	46,414.04	45,765.17	76,470.21	47,408.80	45,698.80
CO. AUDIT ACCOUNT					
.1 Mill	-	-	-	-	-
Salaries & Expense	33,350.47	2,300.00	49,606.31	37,852.94	37,852.94
Total	33,350.47	2,300.00	49,606.31	37,852.94	37,852.94
CHARITY					
Maint. & Operation	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00
Total	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00

Okmulgee County
FY 18-19 Budget Board Projections
General Fund Worksheet

	FY 16-17 Net Appropriations	FY 16-17 Expenditures & Reserves	FY 17-18 Approved Appropriations	FY 18-19 Requested	FY 18-19 Approved
FREE FAIR					
Personal Services	-	-	-	-	-
Part-time Help	-	-	-	-	-
Maint. & Operation	10,000.00	9,994.24	10,000.00	30,000.00	15,000.00
Premiums & Awards	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Capital Outlay	1.00	-	1.00	1.00	1.00
Total	25,001.00	24,994.24	25,001.00	45,001.00	30,001.00
TOTAL GENERAL FUND	2,963,929.98	2,487,527.20	2,983,522.64	3,025,790.07	2,932,808.52
INTEREST ON NON-PAYABLE WARRANTS	5,000.00	1,581.71	5,000.00	5,000.00	5,000.00
GRAND TOTAL GENERAL FUND	2,968,929.98	2,489,108.91	2,988,522.64	3,030,790.07	2,937,808.52

OKMULGEE COUNTY
AD VALOREM VALUATIONS AND LEVIES EXCLUDING HOMESTEAD
DETAIL OF GENERAL FUND
APRIL 30, 2018

	Real	Personal	Public Service	Total
<hr/>				
Valuations for FY 17-18				
Total Valuation-Okmulgee County (Net)	\$ 122,054,594	\$ 35,331,333	\$ 28,172,425	\$ 185,558,352
Estimated Valuation For FY 18-19				
Okmulgee County (Net)	\$ 123,054,594	\$ 36,331,333	\$ 29,172,425	\$ 188,558,352
Rate of Levy Required	10.20 Mills			