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OCT 29 2020

State Auditor & Inspector

**OKMULGEE COUNTY
GENERAL FUND
ANNUAL BUDGET AND FINANCING PLAN
AS AMENDED SEPTEMBER 17, 2020**

OKMULGEE COUNTY
ESTIMATED GENERAL FUND BUDGET – AS AMENDED
FISCAL YEAR 2020-21

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September 17, 2020

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

Budget Board:

I have assembled, from information provided by management, the accompanying statement of General Fund Revenues of Okmulgee County for the year ending June 30, 2020, and amended General Fund Annual Budget for fiscal year 2020-21. The Amended General Fund Annual Budget omits the summary of significant accounting policies. I have not compiled or examined the Amended General Fund Annual Budget and express no assurance of any kind on it. Furthermore, there will usually be differences between the budgeted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. This report and accompanying Amended General Fund Budget are intended and appropriate for internal use only.

Sincerely,

Kerry John Patten, CPA

KJP:js

OKMULGEE COUNTY
ESTIMATED GENERAL FUND BUDGET – AS AMENDED
FISCAL YEAR 2020-21

ADOPTION OF COUNTY BUDGET

STATE OF OKLAHOMA
COUNTY OF OKMULGEE

We, the members of the Budget Board of Okmulgee County and Oklahoma, do hereby certify that we have adopted the Okmulgee County Budget as amended for the General Fund as is herewith presented this 19th day of October, 2020.

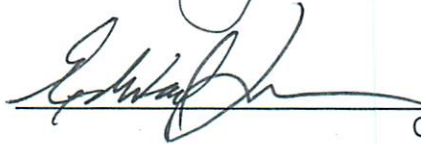
Attest:


County Commissioner


County Commissioner


County Commissioner


County Clerk


County Assessor


County Treasurer

Court Clerk


Sheriff



OKMULGEE COUNTY
GENERAL FUND BUDGET - AMENDED
FISCAL YEAR 2020-21

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 Okmulgee County General Fund Budget as amended for FY 2020-21 and do herewith approve said Budget this 21st day of October, 2020.

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

REVENUE SOURCE	JUNE 30, 2020			Amended
	Original Budget FY 19-20	Original Budget FY 20-21	Supplemental Appropriations	Budget FY 20-21
PROPERTY TAX				
Ad Valorem Tax Levy (Current) (Net of Delinquency)	\$ 1,764,793.71	\$ 1,874,032.89	\$ 129,637.76	\$ 2,003,670.65
Total Ad Valorem	1,764,793.71	1,874,032.89	129,637.76	2,003,670.65
MISCELLANEOUS				
9999 Reimbursement from County Use Tax	221,467.00	-	-	-
1111 County Clerk Fees	100,000.00	109,000.00	-	109,000.00
2111 Court Fund - Utility Reimb.	5,400.00	5,000.00	-	5,000.00
2114 Visual Inspection	235,000.00	250,000.00	-	250,000.00
3112 Motor Vehicle License	55,000.00	54,400.50	-	54,400.50
3116 Tax Stamps	4,500.00	4,050.00	-	4,050.00
3119 Cigarette Tax	33,500.00	36,863.10	-	36,863.10
3211 Fish and Game Fines	-	-	-	-
3212 Election Board Reimb. (state)	32,500.00	34,464.71	-	34,464.70
3213 In Lieu	5,000.00	3,270.60	-	3,270.60
3218 Farm Implement Stamps	980.00	836.41	-	836.41
3220 D.A. Reimb.	5,000.00	5,567.40	-	5,567.40
5111 Interest	15,000.00	15,000.00	-	15,000.00
Total Revenue	2,478,140.71	2,392,485.60	129,637.76	2,522,123.36
FUND BALANCE	563,541.18	757,329.29	281,112.66	1,038,441.95
ESTOPPED WARRANTS AND ADJUSTMENTS	-	-	-	-
TRANSFER TO/FROM OTHER FUNDS	-	-	-	-
LAPSED APPROPRIATIONS FROM PRIOR YEARS	-	-	-	-
TOTAL ALL SOURCES	\$ 3,041,681.89	\$ 3,149,814.89	\$ 410,750.42	\$ 3,560,565.31

OKMULGEE COUNTY
STATEMENT OF REVENUES
DETAIL OF GENERAL FUND
JUNE 30, 2020

REVENUE SOURCE	Actual FY 2018-19 Collections	FY 2019-20 EOY Projections	Actual FY 2019-20 Collections
PROPERTY TAX			
Ad Valorem			
Current	\$ 1,808,142.40	\$ 1,897,840.88	\$ 1,917,038.70
Prior	96,024.59	98,067.12	101,103.19
Total Ad Valorem	<u>1,904,166.99</u>	<u>1,995,908.00</u>	<u>2,018,141.89</u>
MISCELLANEOUS			
1111 County Clerk Fees	122,014.25	121,925.56	125,548.54
1112 Sheriff Fees	1,800.30	-	-
1113 County Treasurer Fees	8,832.97	35.00	-
1114 Court Clerk Fees	100.00	-	-
1118 Local Election Reimb.	1,176.12	305.44	-
2111 Court Fund - Utility Reimb.	4,433.35	5,262.43	-
2113 Revaluation	276,179.53	261,160.97	262,185.32
3112 Motor Vehicle License	61,271.37	60,445.09	60,214.32
3116 Tax Stamps	5,675.44	4,787.93	4,452.17
3117 Occupational Tax	-	905.00	905.00
3118 Cigarette Tax	37,476.68	40,958.63	41,895.61
3211 Fish and Game Fines	6,381.06	-	305.44
3212 Election Board Reimb. (state)	38,796.78	38,294.12	48,392.16
3213 In Lieu	5,171.16	3,634.26	3,634.26
3218 Farm Implement Stamps	1,415.11	929.34	1,255.33
3220 D.A. Reimb.	6,565.03	6,186.28	7,747.92
3226 State Land Reimb	-	232.84	232.84
4113 Federal Payments in Lieu	-	-	5,532.80
4114 Bureau of Land Management	-	-	1,366.55
4117 FEMA	-	-	15,000.00
4118 PILT - Entitlement Lands	-	-	292.00
5111 Interest	46,060.82	69,427.90	78,530.48
5112 Rent	4,700.00	1,900.00	2,900.00
5116 Insurance Recoveries	221,467.00	-	-
5117 Insurance Reimb.	5,479.33	-	-
5124 Resale Property	87,959.63	81,867.01	81,867.01
5126 Vending Machine Reimb.	129.00	477.00	537.00
5129 Recoveries	-	-	15,384.63
5130 Miscellaneous	6,511.77	15,609.99	11,575.99
5131 Reimbursement of Expend.	-	-	1,403.83
6111 Transfer Out to Other Funds	-	-	(5,000.00)
Total Miscellaneous Revenue	949,596.70	714,344.79	766,159.20
Total Revenue	2,853,763.69	2,710,252.79	2,784,301.09
Fund Balance	<u>893,735.11</u>	<u>757,329.29</u>	<u>1,038,441.95</u>
TOTAL REVENUE & FUND BALANCE	<u>\$ 3,747,498.80</u>	<u>\$ 3,467,582.08</u>	<u>\$ 3,822,743.04</u>

OKMULGEE COUNTY
DETAIL OF FUND BALANCE
GENERAL FUND
JUNE 30, 2020

	General Fund
Cash balance, beginning of year	\$ 1,047,799.69
Revenue FY 19-20	<u>2,784,301.09</u>
Revenue & Beginning Fund Balance	3,832,100.78
 Disbursements FY 19-20	 <u>2,623,496.43</u>
Cash Balance 6-30-20	1,208,604.35
Outstanding Warrants	136,442.84
Claim Reserve 6-30-20	<u>33,719.56</u>
EOY Fund Balance 6-30-20	\$ <u><u>1,038,441.95</u></u>

Okmulgee County
FY 20-21 Budget Board Projections
General Fund Worksheet

	FY 18-19 Net Appropriations	FY 18-19 Expenditures & Reserves	FY 19-20 Approved Appropriations	FY 20-21 Requested	FY 20-21 Approved
DISTRICT ATTORNEY					
Maint. & Operation	10,000.00	7,942.45	8,000.00	10,000.00	10,000.00
Law Library	2,165.00	2,117.00	2,165.00	2,165.00	2,165.00
Total	12,165.00	10,059.45	10,165.00	12,165.00	12,165.00
COUNTY SHERIFF					
Personal Services	67,281.36	66,529.19	59,099.88	59,099.85	59,099.85
Part-Time Help	60,000.00	59,991.03	64,000.00	97,240.50	64,000.00
Travel	-	-	-	60,000.00	-
Maint. & Operation	31,800.30	31,753.00	30,000.00	35,000.00	30,000.00
Capital Outlay	-	-	-	10,000.00	-
Total	159,081.66	158,273.22	153,099.88	261,340.35	153,099.85
COUNTY TREASURER					
Personal Services	111,657.76	110,751.72	150,106.58	158,656.05	150,106.58
Travel	5,667.20	5,579.77	6,528.40	6,459.00	6,959.00
Maint. & Operation	1.00	-	1.00	9,000.00	1.00
Capital Outlay	1.00	-	1.00	5,000.00	1.00
Total	117,326.96	116,331.49	156,636.98	179,115.05	157,067.58
COUNTY COMMISSIONERS					
Personal Services	201,844.08	199,590.01	177,299.64	177,299.55	177,299.55
Maint. & Operation	8,500.00	8,128.81	8,500.00	8,500.00	8,500.00
Capital Outlay	3,800.00	-	3,800.00	3,800.00	3,800.00
Total	214,144.08	207,718.82	189,599.64	189,599.55	189,599.55
O.S.U. EXTENSION					
Personal Services	61,008.00	61,008.00	51,896.00	85,700.00	85,700.00
Travel	9,491.73	9,431.52	7,525.00	12,000.00	12,000.00
Maint. & Operation	11,488.27	11,487.46	8,500.00	8,500.00	8,500.00
Capital Outlay	1.00	-	23,876.00	1.00	1.00
Total	81,989.00	81,926.98	91,797.00	106,201.00	106,201.00
COUNTY CLERK					
Personal Services	196,979.28	193,052.74	189,688.96	193,278.57	186,888.93
Travel	5,667.20	5,167.20	6,528.40	6,959.00	6,959.00
Maint. & Operation	11,000.00	10,543.66	13,000.00	13,000.00	13,000.00
Capital Outlay	-	-	-	-	-
Total	213,646.48	208,763.60	209,217.36	213,237.57	206,847.93
COURT CLERK					
Personal Services	105,911.31	104,852.34	121,132.58	124,234.18	121,132.81
Travel	5,767.20	5,167.20	6,528.40	6,959.00	6,959.00
Maint. & Operation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total	111,678.51	110,019.54	127,660.98	131,193.18	128,091.81
COUNTY ASSESSOR					
Personal Services	109,696.40	109,115.08	93,298.68	95,008.92	93,298.65
Travel	7,959.00	6,589.71	8,820.20	8,000.00	8,000.00
Maint. & Operation	3,000.00	-	3,000.00	3,000.00	3,000.00
Capital Outlay	1.00	-	1.00	1.00	1.00
Total	120,656.40	115,704.79	105,119.88	106,009.92	104,299.65

Okmulgee County
FY 20-21 Budget Board Projections
General Fund Worksheet

	FY 18-19 Net Appropriations	FY 18-19 Expenditures & Reserves	FY 19-20 Approved Appropriations	FY 20-21 Requested	FY 20-21 Approved
VISUAL INSPECTION					
Personal Services	275,342.81	263,772.97	275,342.81	288,065.93	275,342.81
Travel	8,000.00	4,163.90	8,000.00	8,000.00	8,000.00
Maint. & Operation	24,390.00	23,299.27	24,390.00	24,390.00	24,390.00
Capital Outlay	4,000.00	-	4,000.00	19,000.00	19,000.00
Total	311,732.81	291,236.14	311,732.81	339,455.93	326,732.81
GENERAL GOVERNMENT					
Personal Services	198,409.48	191,323.33	201,272.72	201,272.72	201,272.72
Unemployment Tax/Workers Comp	175,000.00	173,204.52	175,000.00	175,000.00	175,000.00
Maint. & Operation	632,090.59	604,953.52	581,200.00	580,000.00	580,000.00
Capital Outlay	205,786.81	36,677.00	541,890.76	175,000.00	794,370.44
Interest	3,147.81	-	3,211.42		
Safety Director	5,000.00	2,867.70			
Emergency Mgt Fuel / Safety Director	45,958.29	45,676.88	8,000.00	8,000.00	8,000.00
EODD	3,930.00	3,930.00	3,930.00	3,930.00	3,930.00
911 Dispatch	80,000.00	80,000.00	100,000.00	100,000.00	100,000.00
Emergency Mgt	-		43,742.29	48,929.40	43,742.29
Total	1,349,322.98	1,138,632.95	1,658,247.19	1,292,132.12	1,906,315.45
EXCISE BOARD					
Personal Services	2,906.55	1,937.82	2,906.55	2,906.55	2,906.55
Travel	735.75	371.25	783.00	776.25	776.25
Total	3,642.30	2,309.07	3,689.55	3,682.80	3,682.80
COUNTY ELECTION BOARD					
Personal Services	69,280.00	69,119.42	77,710.00	77,710.00	77,710.00
Part-time Help	10,594.40	10,183.04	11,633.24	9,970.00	9,970.00
Travel	2,100.00	154.31	1,000.00	2,000.00	2,000.00
Maint. & Operation	12,551.72	12,426.35	15,822.19	14,200.00	14,200.00
Capital Outlay	1,000.00	999.50	600.00	1,500.00	1,500.00
Total	95,526.12	92,882.62	106,765.43	105,380.00	105,380.00
PURCHASING AGENT					
Personal Services	28,974.99	28,974.00	28,974.00	30,422.76	28,974.00
Maint. & Operation	4,000.00	3,745.49	4,000.00	4,000.00	4,000.00
Total	32,974.99	32,719.49	32,974.00	34,422.76	32,974.00
HIGHWAY BUDGET ACCOUNT					
Personal Services	36,914.80	36,861.88	34,198.80	35,908.80	34,198.80
Part-time Help	7,500.00	449.99	8,000.00	8,000.00	8,000.00
Maint. & Operation	3,500.00	1,177.23	3,500.00	3,500.00	3,500.00
Total	47,914.80	38,489.10	45,698.80	47,408.80	45,698.80
CO. AUDIT ACCOUNT					
.1 Mill	-	-	-	-	-
Salaries & Expense	38,029.19	1,864.47	56,139.35	45,408.08	45,408.08
Total	38,029.19	1,864.47	56,139.35	45,408.08	45,408.08
CHARITY					
Maint. & Operation	2,000.00	250.00	2,000.00	2,000.00	2,000.00
Total	2,000.00	250.00	2,000.00	2,000.00	2,000.00

Okmulgee County
FY 20-21 Budget Board Projections
General Fund Worksheet

	FY 18-19 Net Appropriations	FY 18-19 Expenditures & Reserves	FY 19-20 Approved Appropriations	FY 20-21 Requested	FY 20-21 Approved
FREE FAIR					
Personal Services	-	-	-	-	-
Part-time Help	-	-	-	-	-
Maint. & Operation	15,000.00	14,966.23	15,000.00	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	30,001.00	29,966.23	30,001.00	45,001.00	30,001.00
TOTAL GENERAL FUND	2,941,832.28	2,637,147.96	3,290,544.85	3,113,753.11	3,555,565.31
INTEREST ON NON-PAYABLE WARRANTS	-	-	-	5,000.00	5,000.00
GRAND TOTAL GENERAL FUND	2,941,832.28	2,637,147.96	3,290,544.85	3,118,753.11	3,560,565.31

OKMULGEE COUNTY
AD VALOREM VALUATIONS AND LEVIES EXCLUDING HOMESTEAD
DETAIL OF GENERAL FUND
JUNE 30, 2020

	Real	Personal	Public Service	Total
Valuations for FY 18-19				
Total Valuation-Okmulgee County (Net)	\$ 138,267,269	\$ 38,659,275	\$ 39,155,584	\$ 216,082,128

Rate of Levy Required 10.20 Mills