



Tulsa County Oklahoma

Fiscal Year
2020-2021
Annual Budget

Where History & Progress Meet

Budget and Financial Plan
For Appropriated Funds
Fiscal Year 2020-2021



Proposed for Adoption By:
Tulsa County Budget Board

Ron Peters, Chair
Michael Willis, Vice Chair and Secretary

Members:

Karen Keith
Stan Sallee
Vic Regalado
J. Dennis Semler
Don Newberry
John A. Wright

RECEIVED

JUN 19 2020

State Auditor
and Inspector

Tulsa



TULSA COUNTY BUDGET BOARD

Ray Jordan Tulsa County Administration Building, Room 119
500 South Denver
Tulsa, Oklahoma 74103-3832
918.596.5000

June 11, 2020

TO THE TAXPAYERS OF TULSA COUNTY, OKLAHOMA:

The Budget Board of the County of Tulsa, Oklahoma, as authorized in the Oklahoma Statutes (Section 1413B of the County Budget Act), submits the budget for Tulsa County for fiscal year 2021.

The 2020-2021 County budgets were prepared under the direction of the Tulsa County Budget Board, which was created in May 1981, according to Oklahoma law.

The members are:

Ron Peters, Commissioner, District #3, Chairman

Stan Sallee, Commissioner, District #1

Karen Keith, Commissioner, District #2

J. Dennis Semler, Treasurer

Michael Willis, County Clerk

Don Newberry, Court Clerk

John A. Wright, County Assessor

Vic Regalado, Sheriff

The Budget Board, or working committees thereof, met regularly through May 2020. Estimates of revenues from all County functions were received. During the course of its meetings, the Budget Board was successful in producing the attached General Fund balanced budget which totals \$82,030,618.

Table of Contents

General Information

Mission Statement.....	6
Organizational Chart.....	7
Elected Officials	9
Budget Process and Calendar	10
Budget Revisions and Amendments	11
Description of Accounting and Budgeting System	12
Basis of Accounting and Budgeting	13
Summary of Long-Term Debt	15
Fiscal and Budget Policies.....	16
How Revenues are Projected	21

Financial Summaries

All Appropriated Funds

Fund Descriptions.....	23
Revenue Definitions and Assumptions.....	25
Revenue Assumptions and Projections.....	26
Budgeted Revenue by Source	27
Budgeted Revenue Detail	28
Expense Definitions and Assumptions	32
Budget by Division.....	33

General Fund

Financial Summary.....	36
General Fund Overview.....	37
General Fund Revenue – Assumptions and Projections.....	38
Revenue Summary by Source	39
Expense Definitions and Assumptions	42
Department Expenditure Budget.....	43

Special Revenue Funds

Assumptions and Projections.....	56
Revenue Summary.....	57
Expenditure Summary	61
Assessor's Visual Inspection Fund	64
County Parks Fund.....	65
Engineer's Highway Fund.....	66
Juvenile Detention Fund.....	67
Debt Service Fund.....	68
Parking Fund	69
Risk Management.....	70
Special Projects Fund	71
County Contribution Jail Operation Fund	72
Jail Commissary Fund.....	73
Juvenile Justice Center Fund.....	74

Tulsa County Summaries

Section I: County Elected Officials

County Commissioners.....	78
County Clerk	81
County Sheriff.....	83
County Assessor	85
County Treasurer	87
Court Clerk	89

Section II: Budget Board Offices

Procurement	92
-------------------	----

Section III: BOCC Divisions - Internal Services

Human Resources.....	98
Information Technology	100
Building Operations	102
Administrative Services	104

Section III: BOCC Divisions - Other Services

Engineering/Highways/Levee	108
Inspections	110
Social Services.....	112
Early Settlement	114
Court Services.....	116
County Parks.....	118

Section IV: Other Offices

District Attorney	122
Election Board	124
Juvenile Bureau	126
Public Defender.....	128
Tulsa County Alternative Courts.....	129

Section V: Outside Agencies

OSU Extension Center	132
TAEMA.....	134
INCOG	136
Tulsa's Future.....	138
State Auditor	140
River Parks Authority	141
Excise Board	143

Miscellaneous Reports

Debt and Lease Information

Outstanding Debt	145
Changes in Debt.....	146

Operational Information - Not Part of the Tulsa County Budget

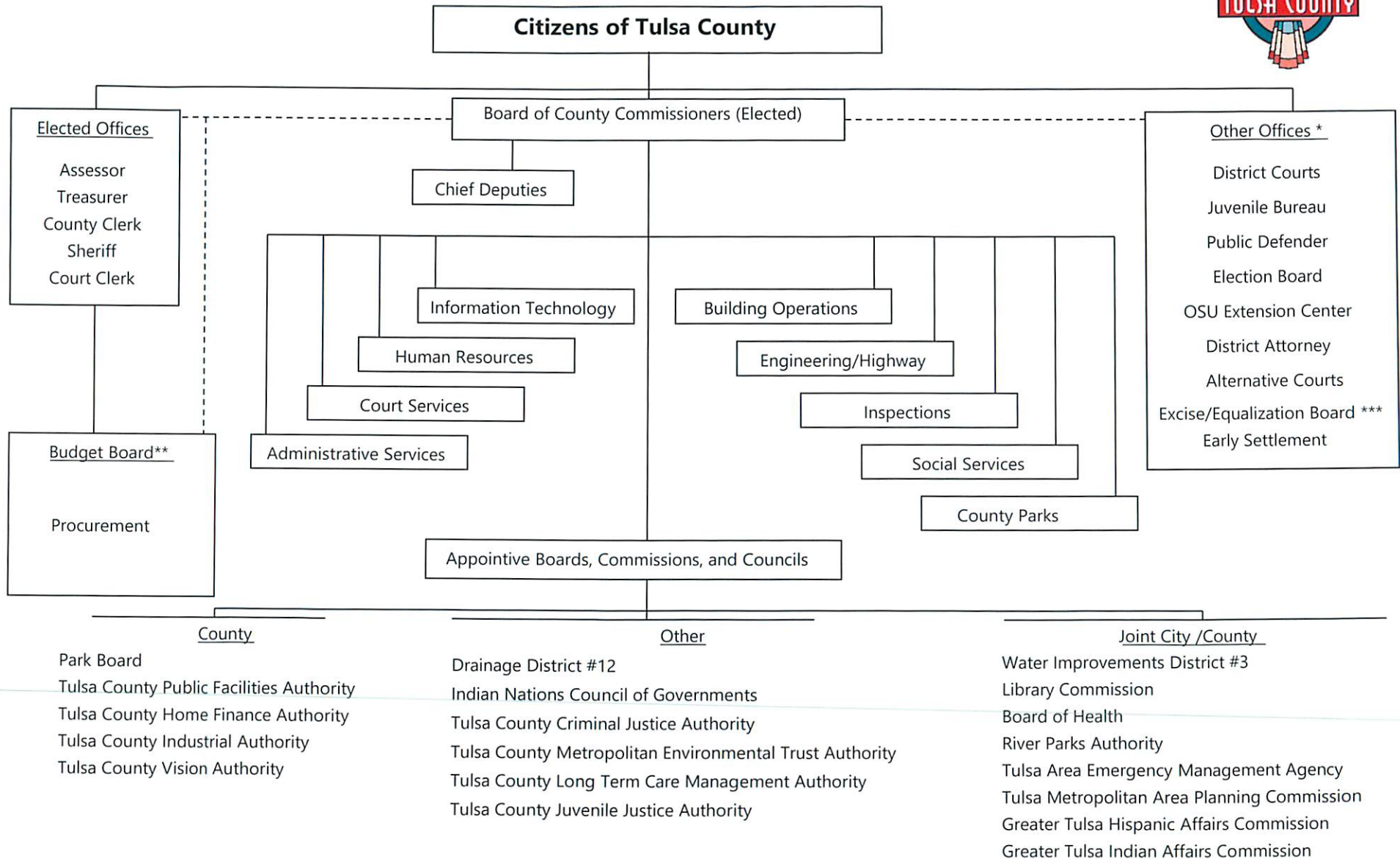
Non-Budget Board Appropriated Fund Descriptions.....	148
Assessor's Fee Fund.....	149
County Clerk's Lien Fee Account.....	150
County Clerk's Records Management.....	151
Sales Tax Fund.....	152
Sheriff's Cash Fund.....	153
Treasurer's Mortgage Certification Fee Fund.....	154
Treasurer's Resale Property Fund.....	155
Court Clerk's Revolving Fund.....	156
Alternative Courts Fund	157
2018-2019 Tax Apportionment Distribution by Entity.....	158

Appendix

Adoption of Budget.....	159
Certification of Excise Board.....	160
Affidavit of Publication	161
Notice of Public Hearing.....	162

Through its elected officials and employees, Tulsa County shall serve each citizen and visitor in the most efficient, courteous, and fiscally responsible manner using the highest standards of professionalism, integrity, and respect for others.

Organizational Chart for Tulsa County, Oklahoma



* District Court Judges and District Attorney elected by citizens. Others are appointed.

** Membership includes all elected County Officials.

*** One member appointed by the Board of County Commissioners, one member appointed by the Oklahoma Tax Commission, and one member appointed by the District Judge or a majority of the District Judges in all judicial districts where more than one District Judge is elected.

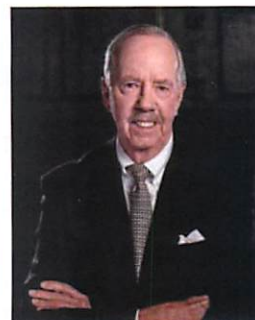
Tulsa County, Oklahoma Elected Officials



*Commissioner, District 1
Stan Sallee*



*Commissioner, District 2
Karen Keith*



*Commissioner, District 3
Ron Peters*



*County Treasurer
J. Dennis Semler*



*County Clerk
Michael Willis*



*County Assessor
John A. Wright*



*County Sheriff
Vic Regalado*



*Court Clerk
Don Newberry*

Tulsa County's budget process is governed by the County Budget Act Statutes of the State of Oklahoma, Title 19, Sections 1401-1421. Tulsa County is a Budget Board County.

The annual budget process begins in January when budget packets are sent to all department heads. The purpose of this packet is to distribute budget instructions, to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, each department head develops preliminary revenue projections. Research and analysis pertaining to salary and wage increases, as well as benefit costs, are initiated at that time.

Budget requests from all department directors and outside entities are due March 8th. This deadline provides the Budget Board with an opportunity to review and offer guidance for the various departmental budgets prior to the various departmental budgets prior to the budget interviews with each department head. Reviewing the outside entity requests during the budget interviews in the budget process provides the Budget Board with sufficient time to determine the appropriate budgetary approach they wish to use for each of the outside entity requests.

As required by state statute, during June, the Budget Board holds at least one public hearing for obtaining public input prior to approving the overall County budget. The budget must be approved by June 23rd. After adoption, the budget is presented to the Excise Board, which reviews the adopted budget to make sure that statutorily required activities are funded and the budget follows the requirements of the Oklahoma Statutes.

The following provides an overview of the budget process and important statutory dates.

January: Budget Division develops and distributes budget guidelines and instruction to each elected official and department head.

March: Budget requests form Department Directors and Outside Entities completed in ERP software.

May 4: Budget review questions distributed and answered.

June 1: Publication of "Notice of Public Hearing" (Must be published at least five days before date of the public hearing).

June 11: Public hearing, presentation, and possible adoption (Public hearing must be held by June 15).

June 15: Budget adoption (Must be adopted by June 23).

June 18: Presentation to County Excise Board.

July 1: Budget effective date

July 15: Protest period ends

Budget Revisions and Amendments

Occasionally, Tulsa County will encounter a need to either revise the existing budget to reflect a change in the use of appropriation, or to amend the budget to approve increased spending authority of a specific fund. Oklahoma Statutes do address budget revisions in Title 19.

The Tulsa County Budget Board may authorize transfers of any unencumbered and unexpended appropriation or any portion thereof from one expenditure category to another within the same department or from one department to another within the same fund, except that no appropriation for debt service or other appropriation required by law or resolution may be reduced below the minimums required. Interfund transfers may be made only as authorized by the County Budget Act or as provided in the budget as adopted or amended.

The County Budget Board may amend the budget to make supplemental appropriations to any fund up to the amount of revenues in excess of the total estimated in the latest budget, which are available for current expenses due to:

1. Revenues received from sources not anticipated in the budget for that year.
2. Revenues received from anticipated sources but in excess of the budget estimates.
3. An unexpended and unencumbered fund balance on hand at the end of the preceding fiscal year which had not been anticipated in the budget. Any appropriation authorizing the creation of indebtedness shall be governed by the applicable provisions of Article X of the Oklahoma Constitution.

If, at any time during the budget year, it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the County Budget Board shall take such action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one fund to another fund, but no appropriation of debt service may be reduced and no appropriation may be reduced by more than the amount of unexpended and unencumbered balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

A budget amendment as provided in the County Budget Act authorizing supplemental appropriations or a decrease or change in appropriation of funds shall be adopted at a meeting of the County Budget Board and filed with the County Clerk, the County Excise Board, and the State Auditor and Inspector.

The County adopts an annual budget for its fiscal year in the manner set forth by Oklahoma Statutes. As described below, County operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The Tulsa County Budget Board is the appropriating authority for all of the funds except certain special revenue funds for which a specific elected official has been named as the appropriating authority by state statute. However, it is common to refer to these individual fund budgets collectively as “the County Budget.” State law requires all budgets to be balanced. Budgets may be amended throughout the year to establish spending authority and this is particularly common for those funds that are under the appropriating control of specific elected officials rather than the Tulsa County Budget Board. Aggregate financial data for each individual fund, as well as summary information for groupings of various funds that are under the authority of the Tulsa County Budget Board, is presented in the Financial Summaries section of this document.

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements by the Oklahoma State Auditor and Inspector. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments which have not resulted in a legal liability for the County) are treated as expenditures, whereas in the financial statements these commitments are not treated as expenditures, but as a reserve of fund balance.

The County administers numerous funds, which are described in the *Financial Summaries — Fund Descriptions* section. The majority of County operations are accounted for in the County’s major fund, which is the General Fund. However, a complete understanding of the County’s budgetary and financial activities requires a review of all the funds. Accordingly, this document is designed to provide a comprehensive overview of the County’s entire financial structure and activities for those funds that receive appropriation by the Tulsa County Budget Board.

This budgetary document contains information for all funds for which the Tulsa County Budget Board is the appropriating authority and for which the County Treasurer maintains custody of the monies. The County’s Comprehensive Annual Financial Report (CAFR) contains some funds in addition to those that are presented in this document. Specifically, the CAFR contains financial information for the County’s component units special revenue funds under the direct jurisdiction of the applicable elected official. These funds do not receive appropriations from the Tulsa County Budget Board. Additionally, the County’s CAFR includes various agency and trust funds which are not subject to appropriation and therefore are not included in this budgetary document.

Basis of Accounting and Budgeting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the timing of measurements made regardless of the measurement focus applied

Tulsa County uses a different basis of account for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations; additionally, it must measure the degree of compliance with the legally-adopted budget.

The basis of accounting used for financial reporting and budgeting purposes are described below.

The Basis for Accounting for Financial Reporting:

Tulsa County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the government-wide statements, prepared on the full-accrual basis of accounting, and the fund financial statements, prepared on the modified accrual basis of accounting.

The **government-wide financial statements** report information about the county as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private sector, type of presentation. A full accrual basis of accounting recognizes expenses when

incurred and revenues when earned without respect to the timing of receipt or payment.

The **fund financial statements** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Tulsa County, "available" is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 70 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured).

Under modified accrual accounting, open encumbrances at fiscal year-end are not reported as expenditures; instead they are reported as reservations of fund balance.

The County's financial reports include three kinds of funds:

1. Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial resources remain available for future spending. Fund financial statements for governmental fund are prepared using the modified accrual basis of

accounting described above.

Governmental Funds include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

2. Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provide through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.
3. Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting

For full disclosure of the County's accounting policies, please refer to the County's Comprehensive Annual Financial Report.

The Basis of Accounting for Budgeting Purposes:

As mentioned above, the primary focus of the basis of accounting use for budgetary purposes is to measure the degree of compliance with legally adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservation of fund balance.

Summary of Long-Term Debt

Tulsa County is authorized by the Statutes of Oklahoma to incur general obligation debt upon voter approval. In addition, separate legal entities known as Authorities (e.g., Tulsa County Industrial Authority) can issue revenue bonds without the vote of the people. However, most revenue bonds require a revenue stream (e.g., a dedicated sales tax) that must be approved by the vote of the people and the related indebtedness is made part of the sales tax ballot.

The County does not have any general obligation bond debt. The Tulsa County Industrial Authority does have outstanding revenue bond debt, but the Tulsa County Industrial Authority does not receive appropriation from the Tulsa County Budget Board and is not part of this Budget document. The County does not intend to issue general obligation bonds during FY 2020-2021.

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds and balances available in debt service funds) to 5% of the County's assessed valuation. At the end of the fiscal year 2019, the County's statutory debt limit was \$321,648,065; actual bonded indebtedness is well below this limit (0.0%), as demonstrated by the information presented below.

Assessed Valuation of Tulsa County, June 2019	6,322,873,527
Add back homestead exemption	110,087,767
Total Assessed Value	6,432,961,294
Legal Debt Limit (5%)	321,648,065
Debt Outstanding at July 1 applicable to Debt Limit	0
Debt Outstanding at July 1 as a percentage of Debt Limit	0%

Fiscal and Budget Policies

Tulsa County has an important responsibility to its citizens to carefully manage and account for public funds, carry out the statutory responsibilities delegated to it by the State of Oklahoma, and to provide and maintain public facilities. The Fiscal and Budget Policies presented below are designed to establish guidelines which will ensure the fiscal stability of the County and demonstrate the County's commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The fiscal year of the County begins on July 1st and ends on June 30th of the following year. The fiscal year constitutes the budget and accounting year.

Revenue Policy:

Each officer, board, or commission, and all employees charged with the management or control of any department of office, as determined by the County Budget Board, shall prepare for the current fiscal year, on forms provided by the Budget Board, estimated revenues of the department or office for the purpose of preparation of the budget. The County Budget Board may require additional statistics or financial statements from County Budget Board may require additional statistics or financial statements from County officers or others to enable it to ascertain fiscal condition and needs. The information required from each department, office, board, or commission shall be set forth in tabular form, as follows:

- Actual revenues in the immediate prior fiscal year
- Original budget of the current fiscal year
- Actual revenues for a period of six (6) to nine (9) months, as appropriate, of the current fiscal year
- Estimated total actual revenues for the current fiscal year
- Estimated revenues for the budget year

To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations as well as minimize, to the extent possible, an over-dependence on any single revenue source. Revenue trends are to be examined monthly and incorporated in annual revenue forecasts. User fees and rates

will be examined periodically and adjusted as necessary to cover the costs of providing the services.

Budget Policy

Tulsa County follows the guidelines of the County Budget Act as set forth in Title 19 of the Oklahoma Statutes. The Tulsa County Budget Board shall prepare for each budget year, a budget for each fund whose activities require funding through appropriation from the Budget Board. All budgets comprising normal operations of the County shall be adopted for a fiscal year. At least thirty (30) days prior to the beginning of each fiscal year, a budget for each fund of the County for which a budget is required shall be completed by the County Budget Board. Each budget shall provide a complete financial plan for the budget year. The format of the budget shall contain the following in tabular form for each fund, itemized by department and account within each fund:

- Actual revenues and expenditures for the immediate prior fiscal year
- Original budget of the current fiscal year
- Estimated actual revenues and expenditures for the current fiscal year
- Estimated revenues and proposed expenditures for the budget year

The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the government body which shall explain the budget and describe its important features.

The County Budget Board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year.

Notice of the date, time, and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the County not less than five (5) days before the date of the hearing.

After the hearing and at least seven (7) days prior to the beginning of the budget year, the County Budget Board shall adopt the budget for each fund. The Budget Board may add items, increase items, delete items, or decrease items in each budget. In all cases, the proposed expenditures shall not exceed the estimated revenues in the budget of any fund.

The adopted budget(s) shall be filed with the Excise Board of the County on or before the first day of the budget year.

The adopted budget(s) shall be in effect on and after the first day of the fiscal year to which they apply.

The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced when the total resources of a fund (sum of estimated net revenues and appropriated fund balances) are sufficient to cover the proposed spending (appropriations and/or transfers out) for that fund.

In no event shall the total amount of the proposed expenditures for a specific fund exceed the total resources available to the fund. The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.

The County will give highest priority for the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.

Realistic revenue projections will reflect conservative assumptions.

The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget is available for view on the County's web site.

After adoption of the budget the budget can be amended via Budget Board approval in accordance with state statutes. The Budget Division may submit budget amendment requests to the Budget Board to increase expenditures or revenues. All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

Capital Improvements Policy:

Major capital improvements financed by general obligation bonds, capital grants, or contributions shall use a capital projects fund budget. The term of the budget shall coincide with the term of the individual project or projects.

The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the Budget Board for approval.

The County will identify the estimate ongoing operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the Budget Board for approval.

Capital improvement projects that exceed \$20,000 will be incorporated into a separate Five (5) Year Capital Improvements Program Budget.

Fixed Asset and Capital Asset Policy:

Tulsa County requires that fixed assets be inventoried if they have an estimated life of more than one (1) year following the date of acquisition and have a purchase cost of \$500 or more. Items which cost less are not required to be accounted for as a fixed asset.

For financial reporting purposes, the County observes a capitalization threshold of \$5,000. Assets meeting this threshold are considered to be capital assets. However, all assets with a value of \$500 or more (as noted above and required by state statute are carried on the County's inventory and are subject to property control procedures. Capital assets and non-capital assets combined are referred to as fixed assets. Some assets, such as personal computers and printers, cost less than \$500; however, the County elects to add these to inventory for property control purposes.

For financial reporting purposes, the County expenses all fixed assets that do not meet the capitalization threshold. The County depreciates all assets that meet the capitalization threshold. Depreciation is based on useful lives that have been established for each classification of assets (office equipment, vehicles, buildings, etc).

Purchase cost of a fixed asset includes freight, installation charges. The capitalization threshold is applied to individual fixed assets rather than to groups of fixed assets.

A small tag with a fixed asset number will be issued by the County Clerk's Capital Asset Manager for all items to be added to County inventory records. Said tag will be affixed to the fixed asset until such time as it is declared surplus property and properly disposed of in the manner authorized by the County Commission. (In the case of property that cannot be reasonably tagged, such as software and vehicles, the inventory tag will be kept with the title or license agreement.)

Offices and departments will notify the County Clerk's Capital Asset Manager of any change in location or loss of a fixed asset. The County Clerk's Capital Asset Manager will provide an inventory report to each department's inventory clerk. The inventory clerk of each department will conduct physical inventories on an annual basis. Offices and departments will exercise control over their fixed assets by establishing and maintaining adequate control procedures at the departmental level.

Accounting Policy:

An independent financial audit shall be made of all accounts of the County at least annually, by the Oklahoma State Auditor and Inspector, and more frequently if deemed necessary by the County Clerk. The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP). The County will prepare a Comprehensive Annual Financial Report (CAFR). Complete disclosure will be provided in the financial statements and bond representations.

The County will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA (Government Finance Officers Association).

Procurement Policy:

The County encourages competitive business practices through public bidding or requests for proposals wherever possible and feasible.

Debt Policy:

The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes and approved by the citizens of Tulsa County. The County may also enter into lease-purchase agreements. The County may issue refunding bonds for the purpose of refunding, extending, or unifying the whole or any part of its valid outstanding revenue bonds. The County will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources. The County will follow a policy of full disclosure on every financial report and bond prospectus. When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects. The County's policy shall be to manage its budget and financial affairs in such a way as to ensure continued high bond ratings. No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

Reserve (Fund Balance) Policy:

Fund balances will be maintained at levels that will provide adequate operating reserves should the County experience an economic downturn. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing, and assist in maintaining what is considered an investment grade bond rating capacity.

Self-Insurance Reserves shall be maintained at a level to protect the County against incurred and reported losses, as well as those incurred but not reported, and future losses within the retention period.

The County will calculate and attempt to maintain an unassigned fund balance equal to at least 5% to 10% of expenditures for the adopted budget for the general revenue fund. (Note: Tulsa County implemented Governmental Accounting Standards Board Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" for Fiscal Year 2011-2012. This change is reflected in the Fiscal Year 2012-2013 Budget document and thereafter.)

The County does not have a policy regarding the order in which the various classes of fund balance are used. The default policy is to first use assigned fund balance prior to the use of unassigned fund balance when an expense is incurred for purpose for which both assigned and unassigned fund balances are available. The use of unassigned fund balance amounts requires that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unassigned fund balance classification could be used.

Enterprise Fund Policy:

Enterprise funds will be used to account for the acquisition, operation, and maintenance of County facilities and services which are intended to be entirely or predominantly self-supporting from user charges or for which periodic net income measurement is desirable. (Note: Tulsa County Public Facilities Authority is a discretely presented component unit which is an enterprise fund. However, the Tulsa County Public Facilities Authority is a separate legal entity which does not receive appropriations from the Tulsa County Budget Board. Therefore, its budget is not presented with this Budget document.)

Internal Service Fund Policy:

Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments. Internal Service Funds are to be self-supporting from user charges to the respective user departments. Internal Service Funds are only to recover the complete cost of operations without producing any significant amount of profit in excess of the fund's requirements.

Note: Tulsa County has no Internal Service Funds. The provision of goods and services between County departments is tracked through the County Enterprise Financial Software using the interdepartmental billing function.

How Revenues Are Projected

Tulsa County follows the guidelines of the County Budget Act as set forth in Title 19 of the Oklahoma Statutes. The Tulsa County budget Board shall prepare for each budget year, a budget for each fund whose activities require funding through appropriation from the Budget Board. Details concerning Budget Policy are discussed in the Fiscal and Budget Policies section of this document.

Once the Budget Board has adopted the General Fund and Sinking Fund (Debt Service Fund) budgets, they are sent to the County Excise Board for certification, examination, and approval of the funds' budgets prior to the beginning of the fiscal year. When the Excise Board shall have ascertained the total assessed valuation of the property taxed ad valorem in the county, said board shall then proceed to compute the levy for each fund. The procedure for the computation of such levies are outlined in Title 68 of the Oklahoma Statutes. This process takes place in October, several months after the Budget adoption.

The County General Fund Budget is prepared before July 1 in anticipation of the procedure which will be followed by the County Excise Board in October by projecting revenues closely to the process followed by the County Excise Board when computing the levies.

The ad valorem tax projection is calculated based on the Title 19 and Title 68 of Oklahoma Statute.

When examining the other estimated probable income from sources other than ad valorem taxation, Title 68 of the Oklahoma Statutes states, "in no event shall the amount of such estimated income exceed ninety percent (90%) of the actual collections from such sources for the previous fiscal year. "

	Prior Year Actual FY 2018-2019	Budgeted FY 2020 -2021
Other Taxes	3,371,665	3,037,685
Intergov Revenue	280,061	300,000
Investment Income	1,578,393	150,000
Charges for Service	2,954,142	2,788,859
Salaries Reimb.	27,129	26,200
Misc. Rev.	1,535,188	1,186,684
Interdepartmental Rev.	447,721	414,888
Transfers	900,000	810,000
Subtotal	11,094,299	
Less 10%	(1,109,430)	
Total	\$9,984,869	\$8,714,316

	Ad valorem Budget FY20-21
Prior Year actual (FY18-19)	61,956,896
Allowable Budget (95% of actual prior year ad valorem collection)	58,859,051
Budgeted ad valorem (FY20-21)	58,859,051

Financial Summaries

All Appropriated Funds

FY 2020-2021

Governmental Fund

Tulsa County General Fund

Special Revenue Funds

Assessor's Visual Inspection Fund

County Parks Fund

Debt Service Fund

Engineer's Highway Fund

Juvenile Detention Fund

Parking Fund

Risk Management Fund

Special Projects Fund

County Contribution Jail Operations Fund

Fund Descriptions

All Appropriated Funds

General Fund

County General Fund:

The General Fund is the County's chief operating fund. It is the primary funding source for elected officials and County support functions and covers basic governmental activities such as public safety, legal and judicial, community and human services, County administration, property assessments, and tax collection.

Special Revenue Group

Assessor's Visual Inspection Fund:

This fund was established in 1993 to separate and contain the cost of the comprehensive program of visual inspection as described in O.S. 68-2820:

"Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four years."

County Parks Fund:

The Tulsa County Parks Department is administered by the Board of County Commissioners and the Parks Director. The Parks Department operates two golf courses, two restaurants, and concessions.

This department is responsible for the maintenance of each of the Tulsa County Parks and receives additional funding from the County General Fund.

Debt Service Fund:

The Debt Service Fund is established to account for the retirement of general obligation bonds or other long-term debt, payment of interest thereon, and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the Debt Service Fund as provided for in Title 19 O.S. Chapter 35 Section 1718 A 3.

Engineer's Highway Fund:

The Tulsa County Highway Department is operated using funds from gasoline and fuel tax. The department includes three highway districts and a construction-traffic safety division. The fund receives restricted highway revenue, for maintenance of roads and bridges outside the incorporated limits of cities and towns in Tulsa County.

Juvenile Detention Fund:

The Juvenile Detention Center is a part of the Tulsa County Juvenile Bureau operation within the district court as prescribed by O.S. 10A-2-3-103:

"Provision shall be made for the temporary detention of children in a juvenile detention facility, or the court may arrange for the care and custody of such children temporarily in private homes, subject to the supervision of the court, or the court may provide shelter or may enter into a contract with any institution or agency to receive, for temporary care and custody, children within the jurisdiction of the court."

Tulsa County contracts with the Oklahoma Department of Human Services (DHS) on a "per juvenile," "per day," basis for detainees who are awaiting adjudication. The DHS contract requires the separation of funds for this operation.

Parking Fund:

Tulsa County operates and leases parking spaces for the use of County officials and employees. Revenue comes from employees and from County matching funds, as well as non-County related individuals who park in the County managed lots.

Risk Management Fund:

The Risk Management Fund provides funding for self- insurance type activities. These activities include workers' compensation, dental self-insurance, and partial health self-insurance for employee benefit. This fund is administered by the Human Resources Department.

Special Projects Fund:

The Special Projects Fund is administered by the Board of County Commissioners. The items operated include E-911 emergency operations, Information Technology emergency funds, special capital projects, and Tulsa County grants.

County Contribution Jail Operations Fund:

The County Contribution Fund was established in July, 2015 by the Interlocal Cooperative Jail Financing Agreement in order to collect revenues and pay expenses related to the County Jail. These revenues include the .026% penny sales tax adopted in 2014, user revenues, grant revenue, other County revenue, use taxes, and Budget Board appropriations. Eligible expenses are construction and maintenance and operation of the David L. Moss Criminal Justice Center.

Revenue Definitions and Assumptions

Summary of Major Revenues

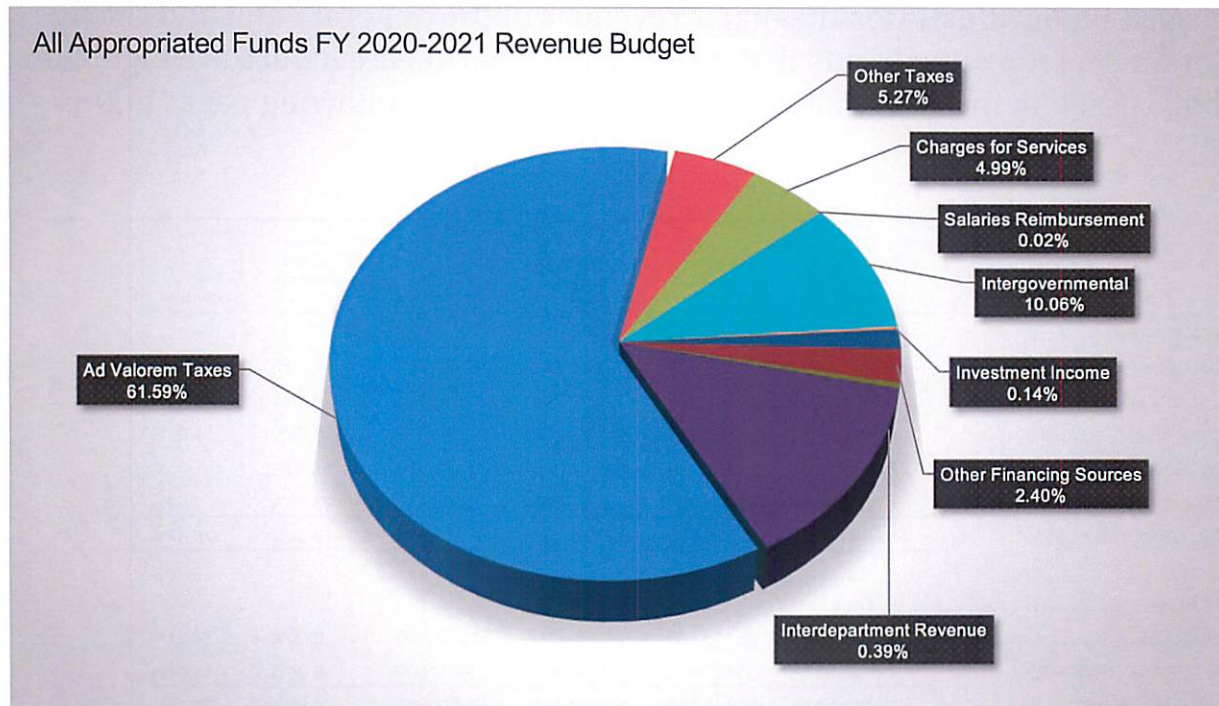
The chart below illustrates the major revenues of the General Fund and the five major Special Revenue Funds that are budgeted. Various revenues are highlighted and discussed in the Revenues by Source section in the following pages of this

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
GENERAL FUND						
AD VALOREM TAXES	\$59,745,111	\$61,218,672	\$60,586,043	\$56,869,661	-7.10%	69.33%
AD VALOREM PRIOR YEARS	\$2,189,609	\$2,042,000	\$2,529,900	\$1,970,648	-3.49%	2.40%
DOCUMENTARY STAMPS	\$1,795,574	\$1,500,000	\$1,700,000	\$1,600,000	6.67%	1.95%
RECORDING FEES	\$1,516,172	\$1,430,000	\$1,545,000	\$1,450,000	1.40%	1.77%
MOTOR VEHICLE FEES	\$922,691	\$800,000	\$930,000	\$841,417	5.18%	1.03%
TOTAL GENERAL FUND	\$66,169,158	\$66,990,672	\$67,290,943	\$62,731,726	-6.36%	76.47%
PARK FUND						
SPORTS FEES	\$1,847,619	\$2,115,000	\$2,140,000	\$2,115,000	0.00%	74.21%
RESTAURANT REVENUE	\$421,317	\$400,000	\$400,000	\$400,000	0.00%	14.04%
TOTAL PARK FUND	\$2,268,935	\$2,515,000	\$2,540,000	\$2,515,000	0.00%	88.25%
VISUAL INSPECTION FUND						
VISUAL INSPECTION FEES	\$2,705,194	\$2,763,521	\$2,759,880	\$2,813,888	1.82%	100.00%
TOTAL VISUAL INSPECTION FUND	\$2,705,194	\$2,763,521	\$2,759,880	\$2,813,888	1.82%	100.00%
JUVENILE CASH FUND						
STATE GRANTS	\$1,918,762	\$1,895,020	\$2,169,516	\$2,169,516	14.49%	58.38%
OTHER GRANT REVENUE	\$714,576	\$702,317	\$746,441	\$746,441	6.28%	20.09%
TOTAL JUVENILE CASH FUND	\$2,633,338	\$2,597,337	\$2,915,957	\$2,915,957	12.27%	78.47%
DEBT SERVICE FUND						
AD VALOREM TAXES	\$3,140,272	2,841,722	\$2,803,814	6,640,228	133.67%	100.00%
TOTAL DEBT SERVICE FUND	\$3,140,272	\$2,841,722	\$2,803,814	\$6,640,228	133.67%	100.00%
HIGHWAY FUND						
DIESEL FUEL EXCISE TAX	\$1,607,428	\$1,481,438	\$1,521,438	\$1,481,438	0.00%	17.86%
GASOLINE EXCISE TAX	\$3,467,413	\$3,299,645	\$3,369,649	\$3,299,645	0.00%	39.77%
MOTOR VEHICLE FEES	\$3,083,728	\$2,568,917	\$2,813,917	\$2,568,917	0.00%	30.97%
TOTAL HIGHWAY FUND	\$8,158,569	\$7,350,000	\$7,705,004	\$7,350,000	0.00%	88.60%
GRAND TOTAL	\$85,075,466	\$85,058,252	\$86,015,597	\$84,966,798	-0.11%	79.90%

All Appropriated Funds

Revenue Assumptions and Projections

FY 2020-2021



	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2020 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
Ad Valorem Taxes	\$65,097,168	\$66,121,394	\$65,942,307	\$65,499,279	-0.94%	61.59%
Other Taxes	\$6,455,393	\$5,540,417	\$6,132,086	\$5,606,602	1.19%	5.27%
Charges for Services	\$8,811,453	\$5,272,400	\$9,022,706	\$5,303,859	0.60%	4.99%
Salaries Reimbursement	\$83,843	\$134,550	\$134,344	\$26,200	-80.53%	0.02%
Intergovernmental	\$22,200,917	\$10,335,596	\$21,182,785	\$10,694,159	3.47%	10.06%
Investment Income	\$1,750,555	\$800,000	\$1,628,416	\$150,000	-81.25%	0.14%
Miscellaneous Revenue	\$6,252,523	\$1,728,835	\$5,436,535	\$1,638,703	-5.21%	1.54%
Other Financing Sources	\$14,246,367	\$2,768,735	\$9,458,872	\$2,556,000	-7.68%	2.40%
Interdepartment Revenue	\$462,187	\$422,700	\$438,645	\$414,888	-1.85%	0.39%
Use of Fund Balance	\$0	\$8,987,472	\$0	\$14,457,251	60.86%	13.59%
Accounts Receivable Adj.	\$50,595	\$0	\$0	\$0	0.00%	0.00%
Grand Total	\$125,411,000	\$102,112,099	\$119,376,696	\$106,346,941	4.15%	100.00%

All Appropriated Funds

Budgeted Revenue Summary by Source

General Fund

Budget FY 2020-2021

Ad Valorem Taxes	\$58,859,051
Other Taxes	\$3,037,685
Charges for Services	\$2,788,859
Salaries Reimbursement	\$26,200
Intergovernmental	\$300,000
Investment Income	\$150,000
Miscellaneous Revenue	\$1,186,684
Other Financing Sources	\$810,000
Interdepartment Revenue	\$414,888
Use of Fund Balance	\$14,457,251
Total General Fund	\$82,030,618

Special Revenue Group

Budget FY 2020-2021

Ad Valorem Taxes	\$6,640,228
Other Taxes	\$2,568,917
Charges for Services	\$2,515,000
Intergovt. Revenue	\$10,394,159
Misc Rev	\$452,019
Other Financing Sources	\$1,746,000
Total Special Revenue Group	\$24,316,323

Grand Total All Appropriated Funds	\$106,346,941
---	----------------------

All Appropriated Funds

Budgeted Revenue Detail

FY 2020-2021

	Prior Year Actual	Current Year Budget	Current Year Estimate	Budget
	FY 18-19	FY 19-20	FY 19-20	FY 20-21
Ad Valorem Taxes				
AD VALOREM TAX - CURRENT	\$ 62,877,379	\$ 64,060,394	\$ 63,389,857	\$ 63,509,889
AD VALOREM TAX - 1ST PRIOR YEAR	\$ 1,693,822	\$ 1,590,000	\$ 1,987,500	\$ 1,518,543
AD VALOREM TAX - 2ND PRIOR YEAR	\$ 238,449	\$ 227,000	\$ 272,400	\$ 213,774
AD VALOREM TAX - BACK	\$ 265,341	\$ 225,000	\$ 270,000	\$ 238,331
AD VALOREM TAX - PENALTIES & INTEREST	\$ 1,351	\$ -	\$ 1,000	\$ -
IN LIEU OF TAX PAYMENTS	\$ 20,825	\$ 19,000	\$ 21,550	\$ 18,743
Total Ad Valorem Taxes:	\$ 65,097,168	\$ 66,121,394	\$ 65,942,307	\$ 65,499,279

Other Taxes

DOCUMENTARY STAMPS	\$ 1,795,574	\$ 1,500,000	\$ 1,700,000	\$ 1,600,000
FLOOD CONTROL TAX	\$ 1,471	\$ -	\$ 1,477	\$ 1,324
MOTOR VEHICLE FEES	\$ 4,006,419	\$ 3,368,917	\$ 3,743,917	\$ 3,410,334
OCCUPATIONAL TAX	\$ 1,990	\$ 4,500	\$ -	\$ -
TIF DISTRICT REBATE	\$ 16,758	\$ 17,000	\$ 27,832	\$ 15,082
TOBACCO / EXCISE TAX	\$ 366,133	\$ 400,000	\$ 388,860	\$ 329,519
VEHICLE REGISTRATION STAMPS	\$ 267,048	\$ 250,000	\$ 270,000	\$ 250,343
Total Other Taxes:	\$ 6,455,393	\$ 5,540,417	\$ 6,132,086	\$ 5,606,602

Charges for Services

ATM COMMISSION	\$ 1,801	\$ -	\$ 1,427	\$ -
COMMISSARY REVENUE	\$ 2,281,012	\$ -	\$ 2,103,759	\$ -
CONTRACT REVENUE	\$ 128	\$ -	\$ 85,714	\$ -
FACILITY RENTAL	\$ 127,287	\$ 100,000	\$ 100,000	\$ 100,000
GOLF CART RENTALS	\$ 153,673	\$ 135,000	\$ 135,000	\$ 135,000
GOLF GREEN FEES	\$ 1,383,729	\$ 1,730,000	\$ 1,730,000	\$ 1,730,000
GOLF SURCHARGE	\$ 3,580	\$ -	\$ -	\$ -
INSPECTION FEES & PERMITS	\$ 644,159	\$ 550,000	\$ 700,000	\$ 580,000
LATE FEE PARKING	\$ 2,080	\$ -	\$ 620	\$ -
MISCELLANEOUS CLERK'S FEES	\$ 55,726	\$ 50,000	\$ 45,000	\$ 50,000
MONITORS FEES	\$ 134,509	\$ 130,000	\$ 135,000	\$ 130,000
MUNICIPAL CERTIFICATION FEE	\$ 6,090	\$ -	\$ 6,090	\$ 5,481
PARKING FEES	\$ 324,423	\$ 40,000	\$ 315,505	\$ -
PHARMACY REVENUE	\$ 68,580	\$ 80,000	\$ 60,000	\$ 80,000
PHOTOCOPY FEES	\$ -	\$ 7,000	\$ -	\$ -
PRINTING & DUPLICATING SERVICE	\$ 405,832	\$ 410,400	\$ 435,612	\$ 423,003
PROGRAM INCOME	\$ 11,180	\$ -	\$ 11,575	\$ -
RECORDING FEES	\$ 1,460,446	\$ 1,380,000	\$ 1,500,000	\$ 1,400,000
RECREATIONAL COURT FEES	\$ 237,576	\$ 200,000	\$ 230,000	\$ 200,000

	Prior Year Actual	Current Year Budget	Current Year Estimate	Budget
	FY 18-19	FY 19-20	FY 19-20	FY 20-21
RESTAURANT RECEIPTS	\$ 294,030	\$ 300,000	\$ 300,000	\$ 300,000
SOFTBALL FEES	\$ 12,935	\$ 15,000	\$ 10,000	\$ 15,000
SPECIAL SERVICE FEES	\$ 1,009,222	\$ -	\$ 952,404	\$ -
SWIMMING POOL REVENUE	\$ 59,705	\$ 35,000	\$ 35,000	\$ 35,000
ZONING FEES	\$ 133,750	\$ 110,000	\$ 130,000	\$ 120,375
Total Charges for Services:	\$ 8,811,453	\$ 5,272,400	\$ 9,022,706	\$ 5,303,859

Salaries Reimbursement

SALARIES REIMBURSEMENT	\$ 83,843	\$ 134,550	\$ 134,344	\$ 26,200
Total Salaries Reimbursement:	\$ 83,843	\$ 134,550	\$ 134,344	\$ 26,200

Intergovernmental Revenue

BOND RELEASE FEE	\$ 63,501	\$ -	\$ 30,074	\$ -
CITY & COUNTY GRANTS & CONTRACTS	\$ 623,940	\$ 556,472	\$ 589,672	\$ 589,672
COMMUNITY SENTENCING	\$ 131	\$ -	\$ 172	\$ -
D O C INMATES REVENUE	\$ 604,719	\$ -	\$ 1,350,825	\$ -
DIESEL FUEL EXCISE TAX 1/2 CEN	\$ 1,558,803	\$ 1,481,438	\$ 1,481,438	\$ 1,481,438
DIESEL FUEL EXCISE TAX CBRIF	\$ 48,625	\$ -	\$ 40,000	\$ -
DOC TRANSPORATION	\$ -	\$ -	\$ 19,360	\$ -
ELECTION BOARD EXPENSE	\$ 16,287	\$ 20,000	\$ 35,000	\$ 25,000
ELECTION BOARD SALARIES	\$ 114,617	\$ 130,000	\$ 130,000	\$ 130,000
FEDERAL GRANTS	\$ 1,699,394	\$ 135,000	\$ 1,469,337	\$ 135,000
FEDERAL GRANTS - PASS THRU	\$ 1,018,442	\$ -	\$ 435,239	\$ -
FEDERAL PROGRAM REIMBURSEMENT	\$ 76,500	\$ -	\$ 59,657	\$ -
FORFEITED MUNICIPAL GASOLINE TAX	\$ -	\$ -	\$ 405	\$ -
GASOLINE EXCISE TAX 1/2 CENT	\$ 3,379,483	\$ 3,299,645	\$ 3,299,645	\$ 3,299,645
GASOLINE EXCISE TAX 6.42 CENT	\$ 4	\$ -	\$ 4	\$ -
GASOLINE EXCISE TAX CBRIF	\$ 87,926	\$ -	\$ 70,000	\$ -
GROSS PRODUCTION OIL CBRIF	\$ 270,950	\$ -	\$ 240,000	\$ -
GROSS PRODUCTION TAX	\$ 87,581	\$ -	\$ 60,000	\$ -
IMMIGRATION CUSTOMS ENFORCEMENT	\$ 3,923,961	\$ -	\$ 1,700,000	\$ -
IMMIGRATION-ICE TRANSPORTATION	\$ 113,064	\$ -	\$ 70,000	\$ -
MENTAL HEALTH TRANSPORT	\$ 1,101	\$ 500	\$ -	\$ -
OTHER INMATES	\$ -	\$ -	\$ 200,000	\$ -
PROJECT MATERIAL & LABOR REIMBURSEMENT	\$ 711,392	\$ -	\$ 378,090	\$ -
SHARED SERVICES - IT	\$ 13,294	\$ 14,000	\$ 10,042	\$ 10,000
SIGN & STRIPING SALES	\$ 105,494	\$ -	\$ 82,319	\$ -
SPECIAL FUEL TAX 1/2 CENT	\$ 454	\$ -	\$ 300	\$ -
SPECIAL FUEL TAX CBRIF	\$ 11	\$ -	\$ 10	\$ -

	Prior Year Actual	Current Year Budget	Current Year Estimate	Budget
	FY 18-19	FY 19-20	FY 19-20	FY 20-21
STATE 20% HIGHWAY REVENUE	\$ 986,785	\$ -	\$ 900,000	\$ -
STATE GRANTS	\$ 1,958,762	\$ 1,935,020	\$ 2,209,516	\$ 2,209,516
STATE PASS THROUGH FUNDS	\$ -	\$ -	\$ 55,000	\$ -
STATE REIMBURSEMENT - MEDICAL EXPENSE	\$ 24,118	\$ -	\$ 16,671	\$ -
U S MARSHALS	\$ 1,994,376	\$ -	\$ 3,480,439	\$ -
US MARSHAL TRANSPORTATION	\$ 12,008	\$ -	\$ 9,690	\$ -
VISUAL INSPECTION FEES	\$ 2,705,194	\$ 2,763,521	\$ 2,759,880	\$ 2,813,888
Total Intergovernmental Revenue:	\$ 22,200,917	\$ 10,335,596	\$ 21,182,785	\$ 10,694,159

Investment Income

INTEREST EARNINGS	\$ 1,750,555	\$ 800,000	\$ 1,628,416	\$ 150,000
Total Investment Income:	\$ 1,750,555	\$ 800,000	\$ 1,628,416	\$ 150,000

Miscellaneous Revenue

2018 EMPLOYEE FLEX REIMBURSE	\$ 345,724	\$ -	\$ -	\$ -
2019 EMPLOYEE FLEX REIMBURSE	\$ -	\$ -	\$ 5,000	\$ -
ADMIN SERVICES REIMBURSEMENTS	\$ 143,671	\$ 120,000	\$ 139,070	\$ 139,000
CONCESSION & COMMISSIONS - VENDORS	\$ 14,480	\$ 20,000	\$ 15,000	\$ 20,000
DAMAGE CLAIM REIMBURSEMENT	\$ 72,266	\$ -	\$ 9,199	\$ -
DONATIONS	\$ 327,050	\$ -	\$ -	\$ -
DP TIME INCOME - DATA LINE	\$ 187,700	\$ -	\$ 200,790	\$ -
EMPLOYEE INSURANCE REIMBURSEMENTS	\$ 1,903,165	\$ -	\$ 1,906,209	\$ -
EMPLOYEE MISC REIMBURSEMENT - DENTAL	\$ 1,047,327	\$ -	\$ 1,046,141	\$ -
EMPLOYEE MISC REIMBURSEMENT - SHOES	\$ 9,930	\$ 5,000	\$ 10,183	\$ 7,200
ESTOPPED WARRANTS	\$ 3,292	\$ -	\$ 1,295	\$ -
FINES	\$ 884	\$ -	\$ 1,000	\$ -
GIFTS	\$ 53,551	\$ 50,000	\$ 69,479	\$ 48,196
JAIL LOCKER REVENUE	\$ 163	\$ -	\$ -	\$ -
JANITORIAL - COURT & LIBRARY	\$ 291,066	\$ 320,000	\$ 287,652	\$ 275,000
MISC REIMBURSEMENTS	\$ 205,156	\$ 58,000	\$ 432,262	\$ 55,456
MISCELLANEOUS REVENUE	\$ 362,526	\$ 411,082	\$ 336,397	\$ 355,563
OTHER GRANT NONGOVERNMENT	\$ 44,813	\$ 105,845	\$ 245,924	\$ 116,769
OVERAGE AND SHORTAGE	\$ (55,582)	\$ -	\$ (167)	\$ -
PRISONER CARE	\$ 134,661	\$ -	\$ 40,000	\$ -
REFUNDS	\$ 182,838	\$ 400	\$ 28,572	\$ 400
REIMBURSEMENT OF LEGAL EXPENSES	\$ 171,977	\$ -	\$ 1,337	\$ -
RENTS & ROYALTIES	\$ 21,012	\$ -	\$ 26,062	\$ 6,062
RETURN CHECK FEE	\$ 70	\$ -	\$ -	\$ -
SALE OF ASSETS	\$ 112,490	\$ 50,000	\$ 54,935	\$ 50,000

	Prior Year Actual	Current Year Budget	Current Year Estimate	Budget
	FY 18-19	FY 19-20	FY 19-20	FY 20-21
SALE OF MATERIALS	\$ 68,156	\$ 61,100	\$ 41,015	\$ 40,650
SHOE SHINE AGREEMENT REVENUE	\$ 480	\$ -	\$ -	\$ -
UA REIMBURSEMENT	\$ 76,996	\$ 60,000	\$ 60,000	\$ 60,000
UTILITIES REIMBURSEMENTS	\$ 428,685	\$ 385,408	\$ 375,408	\$ 375,408
VEHICLE EXPENSE REIMBURSEMENT - GAS	\$ 92,333	\$ 75,000	\$ 90,883	\$ 82,000
VEHICLE REPAIR REIMBURSEMENT	\$ 5,643	\$ 7,000	\$ 12,888	\$ 7,000
Total Miscellaneous Income:	\$ 6,252,523	\$ 1,728,835	\$ 5,436,535	\$ 1,638,703

Other Financing Sources

TRANSFERS IN - GENERAL FUND	\$ 3,998,252	\$ 810,000	\$ 1,100,000	\$ 810,000
TRANSFERS IN - RISK MGMT	\$ 2,000,000	\$ -	\$ 1,875,000	\$ -
TRANSFERS IN - PARKING FUND	\$ 140,000	\$ -	\$ 140,000	\$ -
TRANSFERS IN - CNY CONTRIBUTION	\$ 6,139,394	\$ -	\$ 5,397,872	\$ -
TRANSFERS IN - JUVENILE CASH	\$ 1,122,720	\$ 1,012,735	\$ -	\$ 800,000
TRANSFERS IN - SPECIAL PROJECTS	\$ 200,000	\$ -	\$ -	\$ -
TRANSFERS IN - HIGHWAYS FUND	\$ 646,000	\$ 946,000	\$ 946,000	\$ 946,000
Total Other Financing Source:	\$ 14,246,367	\$ 2,768,735	\$ 9,458,872	\$ 2,556,000

Interdepartment Revenue

INTERDEPARTMENT REVENUE	\$ 462,187	\$ 422,700	\$ 438,645	\$ 414,888
Total Interdepartment Revenue:	\$ 462,187	\$ 422,700	\$ 438,645	\$ 414,888

Accounts Receivable Adjustment

A/R ADJUSTMENT - GENERAL FUND	\$ 329,138	\$ -	\$ -	\$ -
A/R ADJUSTMENT - RISK MGMT	\$ 44,664	\$ -	\$ -	\$ -
A/R ADJUSTMENT - PARKING FUND	\$ 1,872	\$ -	\$ -	\$ -
A/R ADJUSTMENT - CNTY CONTRIBUTION FUND	\$ (324,309)	\$ -	\$ -	\$ -
A/R ADJUSTMENT - JUVENILE FUND	\$ 5,119	\$ -	\$ -	\$ -
A/R ADJUSTMENT - HIGHWAY FUND	\$ (5,888)	\$ -	\$ -	\$ -
Total A/R Adjustment:	\$ 50,595	\$ -	\$ -	\$ -

Use of Fund Balance

Use of Fund Balance	\$ -	\$ 8,987,472	\$ -	\$ 14,457,251
Total Use of Fund Balance:	\$ -	\$ 8,987,472	\$ -	\$ 14,457,251

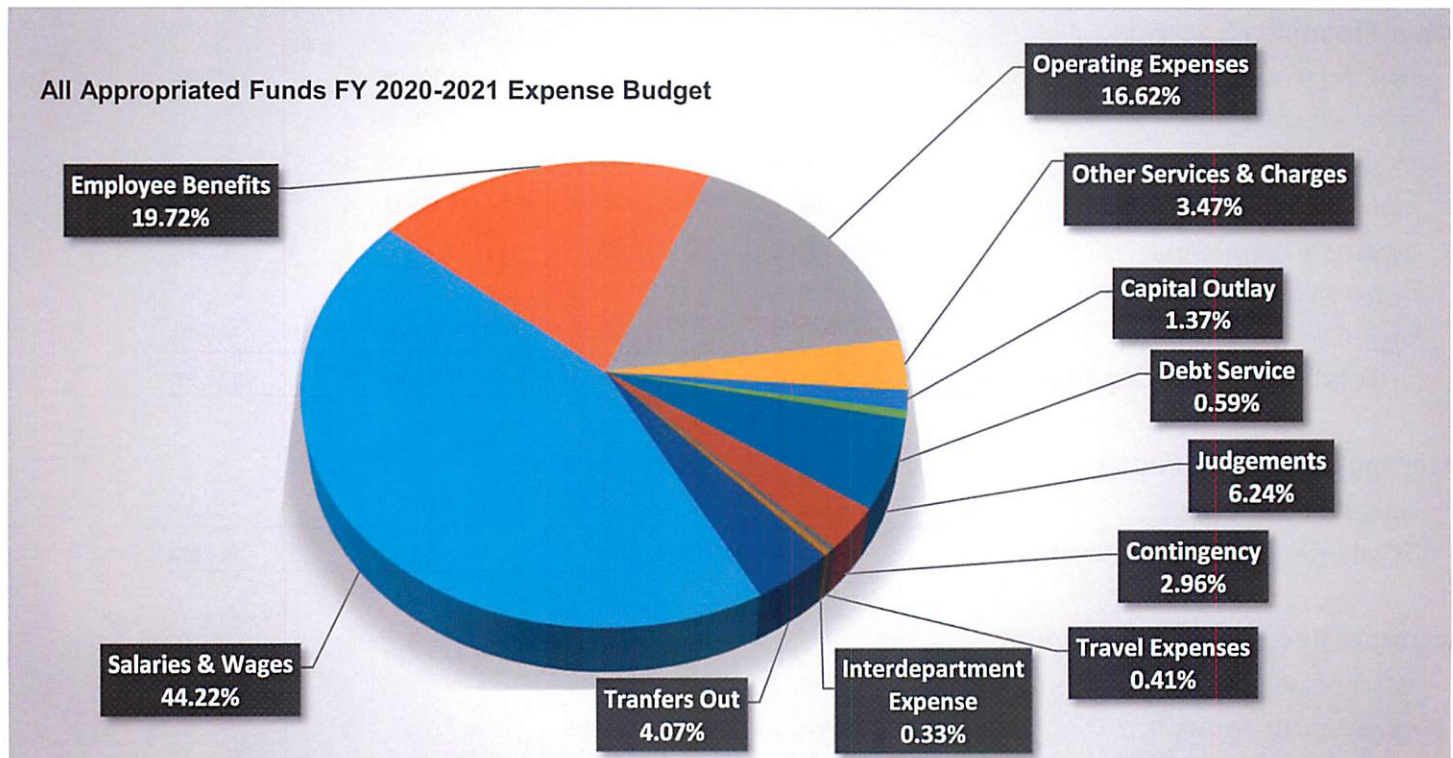
GRAND TOTAL ALL APPROPRIATED FUNDS:	\$ 125,411,000	\$ 102,112,099	\$ 119,376,696	\$ 106,346,941
--	-----------------------	-----------------------	-----------------------	-----------------------

All Appropriated Funds

Expense Definitions and Assumptions

The total Budget Board appropriated budgeted expenses for Fiscal Year 2020-2021 is \$106,346,941.

General fund governmental activities comprise 77% of this at \$82,030,618. Debt Service is projected at \$626,024 and Judgment expense at \$6,640,228.



	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
Salaries & Wages	\$43,851,263	\$48,264,469	\$46,650,381	\$47,024,229	2.64%	44.22%
Employee Benefits	\$20,711,325	\$20,748,855	\$23,425,522	\$20,966,705	-1.04%	19.72%
Operating Expenses	\$19,766,803	\$14,818,794	\$26,308,461	\$17,678,177	-16.17%	16.62%
Other Services & Charges	\$13,943,898	\$4,777,259	\$9,454,396	\$3,690,057	29.46%	3.47%
Capital Outlay	\$3,371,958	\$1,385,737	\$4,526,940	\$1,451,647	-4.54%	1.37%
Debt Service	\$1,006,515	\$682,508	\$833,361	\$626,024	9.02%	0.59%
Judgements	\$3,047,389	\$2,841,722	\$2,777,199	\$6,640,228	-57.20%	6.24%
Contingency	\$0	\$2,923,019	\$0	\$3,149,846	-7.20%	2.96%
Travel Expenses	\$241,861	\$443,958	\$419,262	\$440,960	0.68%	0.41%
Interdepartment Expense	\$414,813	\$356,306	\$458,776	\$347,580	2.51%	0.33%
Tranfers Out	\$7,881,566	\$4,869,473	\$4,713,374	\$4,331,488	12.42%	4.07%
Grand Total	\$114,237,391	\$102,112,099	\$119,567,672	\$106,346,941	4.15%	100.00%

All Appropriated Fund Expenditures

Budget by Division

FY 2020-2021

BUDGET FY 20 - 21

ELECTED OFFICERS:

ASSESSOR	GENERAL FUND	\$4,293,109
ASSESSOR'S VISUAL INSPECTION FUND	SPECIAL REVENUE GROUP	\$2,813,888
COMMISSIONERS	GENERAL FUND	\$1,485,652
COUNTY CLERK	GENERAL FUND	\$3,226,243
COURT CLERK	GENERAL FUND	\$7,581,439
SHERIFF	GENERAL FUND	\$11,031,326
SHERIFF'S WARRANT DIVISION	GENERAL FUND	\$711,271
TREASURER	GENERAL FUND	\$1,545,154
SUBTOTAL		\$32,688,081

BUDGET FY 20 - 21

FINANCIAL:

CONTINGENCY	GENERAL FUND	\$2,203,846
COUNTY AUDIT	GENERAL FUND	\$628,612
DEBT SERVICE FUND	SPECIAL REVENUE GROUP	\$6,640,228
EXCISE BOARD	GENERAL FUND	\$11,606
GENERAL GOVERNMENT	GENERAL FUND	\$2,348,800
INSURANCE & CLAIMS	GENERAL FUND	\$997,000
LEASES	GENERAL FUND	\$283,963
PROCUREMENT	GENERAL FUND	\$485,322
SELF INSURANCE	GENERAL FUND	\$2,005,250
SUBTOTAL		\$15,604,627

BUDGET FY 20 - 21

INTERNAL SERVICES:

ADMINISTRATIVE SERVICES	GENERAL FUND	\$2,540,419
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	GENERAL FUND	\$380,000
ADMINISTRATIVE SERVICES - PRINTING	GENERAL FUND	\$529,824
BUILDING OPERATIONS - ADMINISTRATION	GENERAL FUND	\$899,591
BUILDING OPERATIONS - CARPENTRY	GENERAL FUND	\$487,785
BUILDING OPERATIONS - FLEET	GENERAL FUND	\$2,241,589
BUILDING OPERATIONS - HEADQUARTERS	GENERAL FUND	\$1,238,287
BUILDING OPERATIONS - MAINTENANCE	GENERAL FUND	\$1,633,305
EMPLOYEE PARKING SUBSIDY	GENERAL FUND	\$140,000
HUMAN RESOURCES	GENERAL FUND	\$988,346
HUMAN RESOURCES - SAFETY & EDUCATION	GENERAL FUND	\$85,415
INFORMATION TECHNOLOGY - GENERAL	GENERAL FUND	\$1,052,740
INFORMATION TECHNOLOGY - PAYROLL	GENERAL FUND	\$3,151,450
JANITORIAL	GENERAL FUND	\$652,404
UTILITIES	GENERAL FUND	\$1,521,429
SUBTOTAL		\$17,542,585

BUDGET FY 20 - 21**PUBLIC SERVICE DIVISIONS:**

ENGINEERS	GENERAL FUND	\$917,707
ENGINEER'S HIGHWAY FUND	SPECIAL REVENUE GROUP	\$8,296,000
HIGHWAY DIVISION LEVY	GENERAL FUND	\$946,000
INSPECTOR	GENERAL FUND	\$839,540
LEVEE MAINTENANCE	GENERAL FUND	\$155,629
COUNTY PARKS FUND	SPECIAL REVENUE GROUP	\$2,850,000
PARKS	GENERAL FUND	\$6,273,686
SOCIAL SERVICES - EMERGENCY SHELTER	GENERAL FUND	\$964,840
SOCIAL SERVICES - OPERATIONS	GENERAL FUND	\$202,963
SOCIAL SERVICES - PHARMACY	GENERAL FUND	\$383,860
SOCIAL SERVICES - REMEDIAL AID	GENERAL FUND	\$276,025
SUBTOTAL		\$22,106,249

BUDGET FY 20 - 21**COURT RELATED:**

COURT SERVICES	GENERAL FUND	\$2,660,887
DISTRICT ATTORNEY	GENERAL FUND	\$667,000
DRUG COURT	GENERAL FUND	\$135,488
EARLY SETTLEMENT	GENERAL FUND	\$151,119
JUVENILE ADMINISTRATION	GENERAL FUND	\$956,554
JUVENILE DETENTION ADMINISTRATION	GENERAL FUND	\$505,068
JUVENILE DETENTION FUND	SPECIAL REVENUE GROUP	\$3,716,207
JUVENILE DETENTION GENERAL	GENERAL FUND	\$800,000
JUVENILE INTAKE	GENERAL FUND	\$1,200,079
JUVENILE L.I.F.E. PROGRAM	GENERAL FUND	\$24,000
JUVENILE PHOENIX PROGRAM	GENERAL FUND	\$558,617
JUVENILE PROBATION	GENERAL FUND	\$2,477,812
MENTAL HEALTH COURT	GENERAL FUND	\$90,000
PUBLIC DEFENDER	GENERAL FUND	\$49,500
SUBTOTAL		\$13,992,329

BUDGET FY 20 - 21**OTHER AGENCIES:**

COUNTY EXTENSION CENTER	GENERAL FUND	\$463,364
ELECTION BOARD	GENERAL FUND	\$2,114,988
INDIAN NATION COUNCIL OF GOVERNMENT	GENERAL FUND	\$895,284
RIVER PARKS AUTHORITY	GENERAL FUND	\$688,500
TULSA AREA EMERGENCY MANAGEMENT	GENERAL FUND	\$175,933
TULSA'S FUTURE	GENERAL FUND	\$75,000
SUBTOTAL		\$4,413,069

GRAND TOTAL ALL APPROPRIATED FUNDS: \$106,346,941

Financial Summaries

Governmental Fund

Tulsa County General Fund

Tulsa County General Fund

Financial Summary

FY 2020-2021

The General Fund is the County's chief operating fund. It is the primary funding source for elected officials and County support functions, covering basic governmental activities such as public safety, legal and judicial, community and human services, County administration, property assessments and tax collection.

The fund's revenue sources can be classified as the following:

Ad Valorem Taxes
Other Taxes
Intergovernmental Revenue
Investment Income
Charges for Services
Salaries Reimbursement
Miscellaneous Revenue
Other Sources
Interdepartmental Revenue

The fund's expenditures can be classified as the Following:

Salaries and Wages
Employee Benefits
Travel
Operating Expenses
Other Services & Charges
Interdepartmental Expense
Capital Outlay
Contingency

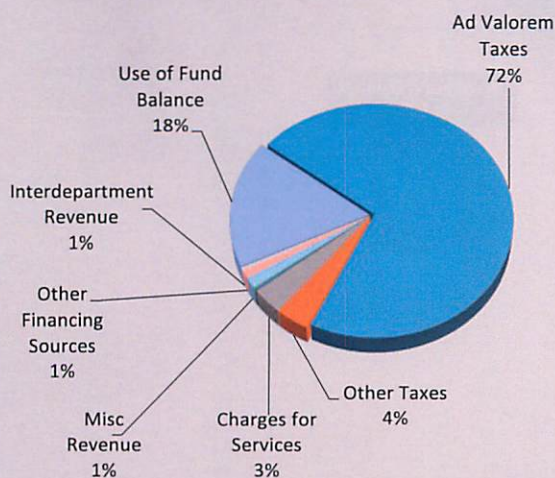
The following pages identify these classifications in detail and in summary. The same format will be utilized throughout this document, presenting the summary and detail revenue and expenditure classifications.

General Fund Overview

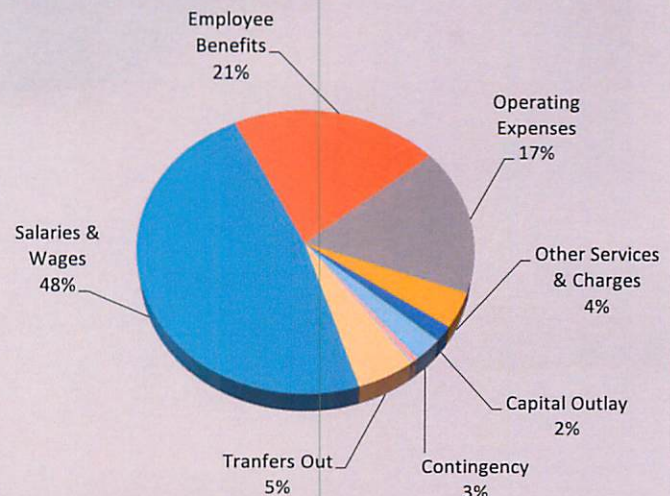
FY 2020-2021

Revenue by Source	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Ad Valorem Taxes	\$61,956,896	\$63,279,672	\$63,138,493	\$58,859,051
Other Taxes	\$3,371,665	\$2,971,500	\$3,318,169	\$3,037,685
Charges for Services	\$2,954,142	\$2,757,400	\$3,041,927	\$2,788,859
Salaries Reimbursement	\$27,129	\$29,000	\$25,700	\$26,200
Intergovernmental	\$280,061	\$299,500	\$310,213	\$300,000
Investment Income	\$1,578,393	\$800,000	\$1,500,000	\$150,000
Miscellaneous Revenue	\$1,535,188	\$1,287,740	\$1,400,688	\$1,186,684
Other Financing Sources	\$3,998,252	\$810,000	\$1,100,000	\$810,000
Interdepartment Revenue	\$447,721	\$422,700	\$433,181	\$414,888
Accounts Receivable Adj.	\$329,138	\$0	\$0	\$0
	\$76,478,585	\$72,657,512	\$74,268,371	\$67,573,367
Use of Fund Balance	\$0	\$8,440,361	\$0	\$14,457,251
Total All Sources	\$76,478,585	\$81,097,873	\$74,268,371	\$82,030,618
Expenditures by Category				
Salaries & Wages	\$35,391,148	\$39,177,234	\$37,363,071	\$39,293,794
Employee Benefits	\$15,018,764	\$16,746,597	\$15,902,980	\$17,161,886
Operating Expenses	\$9,651,847	\$11,347,446	\$12,164,343	\$13,666,929
Other Services & Charges	\$3,129,044	\$4,568,609	\$3,632,647	\$3,268,093
Capital Outlay	\$1,000,645	\$1,353,237	\$1,694,472	\$1,419,147
Debt Service	\$222,074	\$125,711	\$125,711	\$84,361
Contingency	\$0	\$2,277,019	\$0	\$2,203,846
Travel Expenses	\$141,195	\$335,683	\$244,019	\$317,215
Interdepartment Expense	\$245,911	\$296,865	\$276,638	\$283,860
Transfers Out	\$6,251,488	\$4,869,473	\$4,702,144	\$4,331,488
Total Expenditures	\$71,052,118	\$81,097,873	\$76,106,024	\$82,030,618
Income (Loss)	\$5,426,467	\$0	(\$1,837,653)	\$0
FUND BALANCE ANALYSIS				
Beginning Fund balance:	\$15,123,994	\$10,410,250	\$20,550,461	\$18,712,808
Additions/Reductions to Fund Balance:	\$5,426,467	(\$8,440,361)	(\$1,837,653)	(\$14,457,251)
Ending Fund Balance:	\$20,550,461	\$1,969,889	\$18,712,808	\$4,255,557

Revenue by Source Budget FY 20-21



Expense Budget by Category FY 20-21



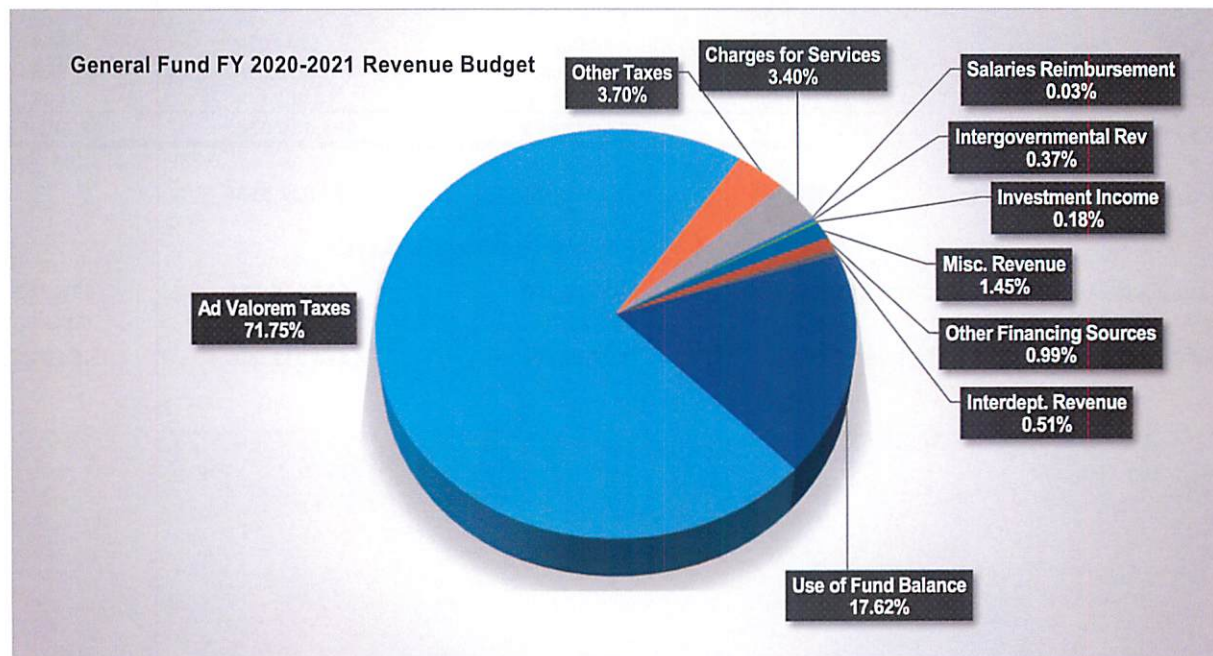
General Fund Revenue

Assumptions and Projections

FY 2020-2021

A multi-year comparison of revenues by source for the County's General Fund is presented below. The following discussion explains the major sources of revenue for the County's General Fund and identifies the primary causes for fluctuations between the prior and current budget years.

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Est. FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/Under 2020 Budget	% Total of 2021 Budget
Ad Valorem Taxes	\$61,956,896	\$63,279,672	\$63,138,493	\$58,859,051	-6.99%	71.75%
Other Taxes	\$3,371,665	\$2,971,500	\$3,318,169	\$3,037,685	2.23%	3.70%
Charges for Services	\$2,954,142	\$2,757,400	\$3,041,927	\$2,788,859	1.14%	3.40%
Salaries Reimbursement	\$27,129	\$29,000	\$25,700	\$26,200	-9.66%	0.03%
Intergovernmental Rev	\$280,061	\$299,500	\$310,213	\$300,000	0.17%	0.37%
Investment Income	\$1,578,393	\$800,000	\$1,500,000	\$150,000	-81.25%	0.18%
Misc. Revenue	\$1,535,188	\$1,287,740	\$1,400,688	\$1,186,684	-7.85%	1.45%
Other Financing Sources	\$3,998,252	\$810,000	\$1,100,000	\$810,000	0.00%	0.99%
Interdept. Revenue	\$447,721	\$422,700	\$433,181	\$414,888	-1.85%	0.51%
Accounts Receivable Adj.	\$329,138	\$0	\$0	\$0	0.00%	0.00%
Use of Fund Balance	\$0	\$8,440,361	\$0	\$14,457,251	71.29%	17.62%
Grand Total	\$76,478,585	\$81,097,873	\$74,268,371	\$82,030,618	1.15%	100.00%



General Fund

Revenue Summary by Source

FY 2020-2021

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Ad Valorem Taxes				
AD VALOREM TAX - CURRENT	\$ 59,745,111	\$ 61,218,672	\$ 60,586,043	\$ 56,869,661
AD VALOREM TAX - 1ST PRIOR YEAR	\$ 1,687,270	\$ 1,590,000	\$ 1,987,500	\$ 1,518,543
AD VALOREM TAX - 2ND PRIOR YEAR	\$ 237,527	\$ 227,000	\$ 272,400	\$ 213,774
AD VALOREM TAX - BACK	\$ 264,812	\$ 225,000	\$ 270,000	\$ 238,331
AD VALOREM TAX - PENALTIES & INTEREST	\$ 1,351	\$ -	\$ 1,000	\$ -
IN LIEU OF TAX PAYMENTS	\$ 20,825	\$ 19,000	\$ 21,550	\$ 18,743
Total Ad Valorem Taxes:	\$ 61,956,896	\$ 63,279,672	\$ 63,138,493	\$ 58,859,051

Other Taxes

DOCUMENTARY STAMPS	\$ 1,795,574	\$ 1,500,000	\$ 1,700,000	\$ 1,600,000
FLOOD CONTROL TAX	\$ 1,471	\$ -	\$ 1,477	\$ 1,324
MOTOR VEHICLE FEES	\$ 922,691	\$ 800,000	\$ 930,000	\$ 841,417
OCCUPATIONAL TAX	\$ 1,990	\$ 4,500	\$ -	\$ -
TIF DISTRICT REBATE	\$ 16,758	\$ 17,000	\$ 27,832	\$ 15,082
TOBACCO / EXCISE TAX	\$ 366,133	\$ 400,000	\$ 388,860	\$ 329,519
VEHICLE REGISTRATION STAMPS	\$ 267,048	\$ 250,000	\$ 270,000	\$ 250,343
Total Other Taxes:	\$ 3,371,665	\$ 2,971,500	\$ 3,318,169	\$ 3,037,685

Charges for Services

INSPECTION FEES & PERMITS	\$ 644,159	\$ 550,000	\$ 700,000	\$ 580,000
MISCELLANEOUS CLERK'S FEES	\$ 55,726	\$ 50,000	\$ 45,000	\$ 50,000
MONITORS FEES	\$ 134,509	\$ 130,000	\$ 135,000	\$ 130,000
MUNICIPAL CERTIFICATION FEE	\$ 6,090	\$ -	\$ 6,090	\$ 5,481
PARKING FEES	\$ 45,050	\$ 40,000	\$ 30,225	\$ -
PHARMACY REVENUE	\$ 68,580	\$ 80,000	\$ 60,000	\$ 80,000
PHOTOCOPY FEES	\$ -	\$ 7,000	\$ -	\$ -
PRINTING & DUPLICATING SERVICE	\$ 405,832	\$ 410,400	\$ 435,612	\$ 423,003
RECORDING FEES	\$ 1,460,446	\$ 1,380,000	\$ 1,500,000	\$ 1,400,000
ZONING FEES	\$ 133,750	\$ 110,000	\$ 130,000	\$ 120,375
Total Charges for Services:	\$ 2,954,142	\$ 2,757,400	\$ 3,041,927	\$ 2,788,859

Salaries Reimbursement

SALARIES REIMBURSEMENT	\$ 27,129	\$ 29,000	\$ 25,700	\$ 26,200
Total Salaries Reimbursement:	\$ 27,129	\$ 29,000	\$ 25,700	\$ 26,200

Intergovernmental Revenue

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
CITY & COUNTY GRANTS & CONTRACTS	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
COMMUNITY SENTENCING	\$ 131	\$ -	\$ 172	\$ -
ELECTION BOARD EXPENSE	\$ 16,287	\$ 20,000	\$ 35,000	\$ 25,000
ELECTION BOARD SALARIES	\$ 114,617	\$ 130,000	\$ 130,000	\$ 130,000
FEDERAL GRANTS	\$ 49,631	\$ 50,000	\$ 50,000	\$ 50,000
MENTAL HEALTH TRANSPORT	\$ 1,101	\$ 500	\$ -	\$ -
SHARED SERVICES - IT	\$ 13,294	\$ 14,000	\$ 10,042	\$ 10,000
STATE GRANTS	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Intergovernmental Revenue:	\$ 280,061	\$ 299,500	\$ 310,213	\$ 300,000

Investment Income

INTEREST EARNINGS	\$ 1,578,393	\$ 800,000	\$ 1,500,000	\$ 150,000
Total Investment Income:	\$ 1,578,393	\$ 800,000	\$ 1,500,000	\$ 150,000

Miscellaneous Revenue

ADMIN SERVICES REIMBURSEMENTS	\$ 143,671	\$ 120,000	\$ 139,070	\$ 139,000
DAMAGE CLAIM REIMBURSEMENTS	\$ 5,889	\$ -	\$ 7,980	\$ -
DONATIONS	\$ 5,000	\$ -	\$ -	\$ -
EMPLOYEE INSURANCE REIMBURSEMENTS	\$ 3,786	\$ -	\$ 238	\$ -
EMPLOYEE MISC REIMBURSEMENT - SHOES	\$ 4,977	\$ 5,000	\$ 6,500	\$ 7,200
ESTOPPED WARRANTS	\$ 2,670	\$ -	\$ 750	\$ -
FINES	\$ 884	\$ -	\$ 1,000	\$ -
GIFTS	\$ 53,551	\$ 50,000	\$ 69,479	\$ 48,196
JANITORIAL - COURT & LIBRARY	\$ 291,066	\$ 320,000	\$ 287,652	\$ 275,000
MISC REIMBURSEMENTS	\$ 56,875	\$ 58,000	\$ 218,662	\$ 55,456
MISCELLANEOUS REVENUE	\$ 41,982	\$ 95,832	\$ 20,698	\$ 40,313
OVERAGE AND SHORTAGE	\$ (55,181)	\$ -	\$ (17)	\$ -
REFUNDS	\$ 22,176	\$ 400	\$ 6,146	\$ 400
REIMBURSEMENT OF LEGAL EXPENSES	\$ 171,977	\$ -	\$ 1,337	\$ -
RENTS & ROYALTIES	\$ 1,012	\$ -	\$ 6,062	\$ 6,062
RETURN CHECK FEE	\$ 70	\$ -	\$ -	\$ -
SALE OF ASSETS	\$ 112,490	\$ 50,000	\$ 54,935	\$ 50,000
SALE OF MATERIALS	\$ 68,156	\$ 61,100	\$ 41,015	\$ 40,650
SHOE SHINE AGREEMENT REVENUE	\$ 480	\$ -	\$ -	\$ -
UA REIMBURSEMENT	\$ 76,996	\$ 60,000	\$ 60,000	\$ 60,000
UTILITIES REIMBURSEMENTS	\$ 428,685	\$ 385,408	\$ 375,408	\$ 375,408
VEHICLE EXPENSE REIMBURSEMENT - GAS	\$ 92,333	\$ 75,000	\$ 90,883	\$ 82,000
VEHICLE REPAIR REIMBURSEMENT	\$ 5,643	\$ 7,000	\$ 12,888	\$ 7,000
Total Miscellaneous Revenue:	\$ 1,535,188	\$ 1,287,740	\$ 1,400,688	\$ 1,186,684

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Other Financing Sources				
TRANSFER FROM COUNTY CONTRIBUTION FUND	\$ 598,252	\$ -	\$ -	\$ -
TRANSFER FROM HIGHWAY FUND	\$ 1,000,000	\$ -	\$ -	\$ -
TRANSFER FROM TCIA	\$ 500,000	\$ -	\$ -	\$ -
TRANSFER FROM RESALE PROPERTY	\$ 900,000	\$ 810,000	\$ 1,100,000	\$ 810,000
TRANSFER FROM SPECIAL PROJECTS	\$ 1,000,000	\$ -	\$ -	\$ -
Total Other Financing Sources:	\$ 3,998,252	\$ 810,000	\$ 1,100,000	\$ 810,000

Interdepartment Revenue

INTERDEPARTMENT REVENUE	\$ 447,721	\$ 422,700	\$ 433,181	\$ 414,888
Total Interdepartmental Revenue:	\$ 447,721	\$ 422,700	\$ 433,181	\$ 414,888

Accounts Receivable Adjustment

ACCOUNTS RECEIVABLE ADJUSTMENT	\$ 329,138	\$ -	\$ -	\$ -
Total A/R Adjustment:	\$ 329,138	\$ -	\$ -	\$ -

Use of Fund Balance

USE OF FUND BALANCE	\$ -	\$ 8,440,361	\$ -	\$ 14,457,251
Total Use of Fund Balance:	\$ -	\$ 8,440,361	\$ -	\$ 14,457,251

Grand Total General Fund Revenues:	\$ 76,478,585	\$ 81,097,873	\$ 74,268,371	\$ 82,030,618
---	----------------------	----------------------	----------------------	----------------------

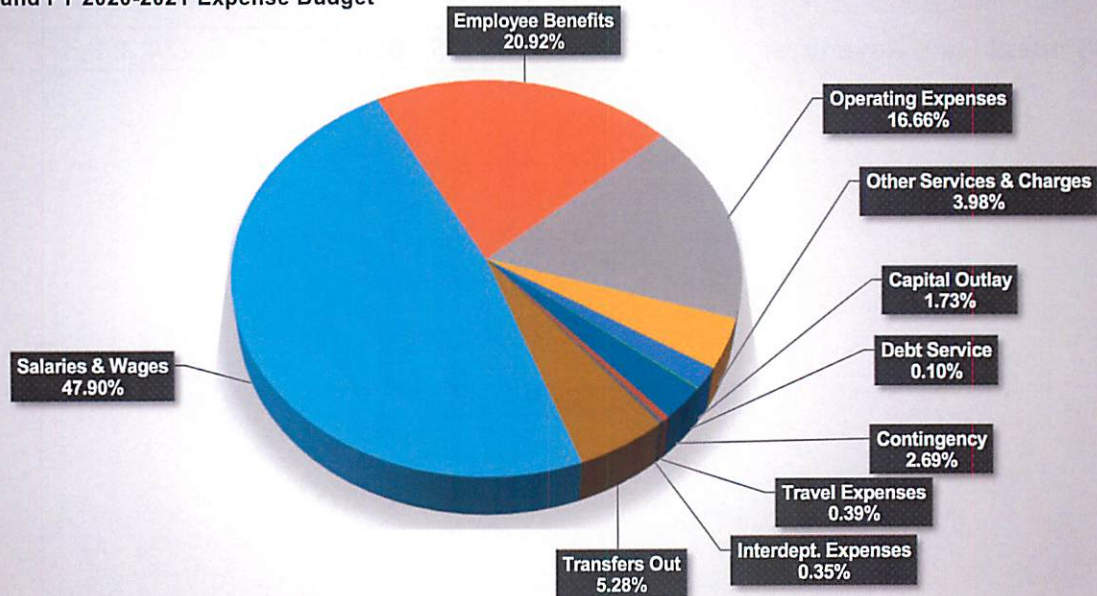
General Fund

Expense Definitions and Assumptions

The FY 2020-2021 Budget for the General Fund reflects total expenditures of \$82 million, which represents a 1.15% increase over the prior year's budget of \$81.1 million.

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Est. FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/Under 2020 Budget	% Total of 2021 Budget
Salaries & Wages	\$35,391,148	\$39,177,234	\$37,363,071	\$39,293,794	0.30%	47.90%
Employee Benefits	\$15,018,764	\$16,746,597	\$15,902,980	\$17,161,886	2.48%	20.92%
Operating Expenses	\$9,651,847	\$11,347,446	\$12,164,343	\$13,666,929	20.44%	16.66%
Other Services & Charges	\$3,129,044	\$4,568,609	\$3,632,647	\$3,268,093	-28.47%	3.98%
Capital Outlay	\$1,000,645	\$1,353,237	\$1,694,472	\$1,419,147	4.87%	1.73%
Debt Service	\$222,074	\$125,711	\$125,711	\$84,361	-32.89%	0.10%
Contingency	\$0	\$2,277,019	\$0	\$2,203,846	-3.21%	2.69%
Travel Expenses	\$141,195	\$335,683	\$244,019	\$317,215	-5.50%	0.39%
Interdept. Expenses	\$245,911	\$296,865	\$276,638	\$283,860	-4.38%	0.35%
Transfers Out	\$6,251,488	\$4,869,473	\$4,702,144	\$4,331,488	0.00%	5.28%
Grand Total	\$71,052,118	\$81,097,873	\$76,106,024	\$82,030,618	1.15%	100.00%

General Fund FY 2020-2021 Expense Budget



General Fund

Department Expenditure Budget Summary

FY 2020-2021

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
County Commissioners				
Salaries and Wages	\$ 818,427	\$ 1,035,647	\$ 1,005,843	\$ 1,019,937
Employee Benefits	\$ 300,123	\$ 396,850	\$ 389,255	\$ 401,594
Operating Expenses	\$ 24,143	\$ 14,100	\$ 17,787	\$ 20,235
Other Services / Charges	\$ 3,411	\$ -	\$ 320,933	\$ -
Capital Outlay	\$ 4,610	\$ 1,500	\$ 4,086	\$ 4,086
Travel Expenses	\$ 13,035	\$ 35,000	\$ 37,000	\$ 37,000
Interdepartment Expenditures	\$ 2,432	\$ 2,800	\$ 2,779	\$ 2,800
Transfers Out	\$ 1,000,000	\$ -	\$ 1,295,656	\$ -
Department Total:	\$ 2,166,182	\$ 1,485,897	\$ 3,073,339	\$ 1,485,652

General Fund Revenues (Formerly Fiscal Office)

Salaries and Wages	\$ 375,806	\$ -	\$ -	\$ -
Employee Benefits	\$ 155,369	\$ -	\$ -	\$ -
Operating Expenses	\$ 466	\$ -	\$ -	\$ -
Interdepartment Expenditures	\$ 5,835	\$ -	\$ -	\$ -
Department Total:	\$ 537,476	\$ -	\$ -	\$ -

Employee Parking Subsidy

Transfers Out	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Department Total:	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000

Procurement

Salaries and Wages	\$ 316,814	\$ 334,067	\$ 307,856	\$ 335,605
Employee Benefits	\$ 104,876	\$ 111,543	\$ 97,303	\$ 113,210
Operating Expenses	\$ 7,148	\$ 26,112	\$ 14,400	\$ 20,508
Capital Outlay	\$ -	\$ 2,000	\$ 3,250	\$ 5,000
Travel Expenses	\$ -	\$ 6,000	\$ 3,699	\$ 7,000
Interdepartment Expenditures	\$ 2,593	\$ 4,000	\$ 1,958	\$ 4,000
Department Total:	\$ 431,432	\$ 483,722	\$ 428,465	\$ 485,322

GRACA

Salaries and Wages	\$ 56,553	\$ -	\$ -	\$ -
Employee Benefits	\$ 20,352	\$ -	\$ -	\$ -
Operating Expenses	\$ 674	\$ -	\$ -	\$ -
Capital Outlay	\$ 5,387	\$ -	\$ -	\$ -
Travel Expenses	\$ 6,715	\$ -	\$ -	\$ -
Interdepartment Expenditures	\$ 652	\$ -	\$ -	\$ -
Department Total:	\$ 90,333	\$ -	\$ -	\$ -

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Insurance & Claims				
Employee Benefits	\$ 107,746	\$ 175,000	\$ 66,550	\$ 113,000
Operating Expenses	\$ 501,444	\$ 732,000	\$ 527,253	\$ 854,000
Other Services / Charges	\$ 48,244	\$ 90,000	\$ 28,000	\$ 30,000
Department Total:	\$ 657,434	\$ 997,000	\$ 621,803	\$ 997,000

General Government Expense

Operating Expenses	\$ 535,915	\$ 1,058,800	\$ 1,065,243	\$ 1,431,900
Other Services / Charges	\$ 87,136	\$ 130,000	\$ 130,000	\$ 96,900
Capital Outlay	\$ 6,360	\$ 475,000	\$ -	\$ 475,000
Travel Expenses	\$ 240	\$ -	\$ -	\$ -
Transfers Out	\$ 200,000	\$ -	\$ -	\$ 345,000
Department Total:	\$ 829,651	\$ 1,663,800	\$ 1,195,243	\$ 2,348,800

Leases

Operating Expenses	\$ 267,599	\$ 275,088	\$ 275,088	\$ 283,555
Interdepartment Expenditures	\$ 408	\$ 408	\$ 408	\$ 408
Department Total:	\$ 268,007	\$ 275,496	\$ 275,496	\$ 283,963

Contingency

Contingency	\$ -	\$ 2,277,019	\$ -	\$ 2,203,846
Transfers Out	\$ 1,250,000	\$ -	\$ -	\$ -
Department Total:	\$ 1,250,000	\$ 2,277,019	\$ -	\$ 2,203,846

INCOG

Other Services / Charges	\$ 889,256	\$ 895,284	\$ 895,284	\$ 895,284
Department Total:	\$ 889,256	\$ 895,284	\$ 895,284	\$ 895,284

County Audit

Operating Expenses	\$ 288,948	\$ 617,415	\$ 380,195	\$ 628,612
Department Total:	\$ 288,948	\$ 617,415	\$ 380,195	\$ 628,612

Tulsa's Future

Other Services / Charges	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Department Total:	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
County Extension Center				
Salaries and Wages	\$ 40,116	\$ 41,019	\$ 41,019	\$ -
Employee Benefits	\$ 10,021	\$ 10,630	\$ 10,630	\$ -
Operating Expenses	\$ 40,641	\$ 44,918	\$ 42,514	\$ 49,364
Other Services / Charges	\$ 294,982	\$ 340,298	\$ 344,725	\$ 372,000
Capital Outlay	\$ 22,398	\$ -	\$ 21,071	\$ -
Travel Expenses	\$ 22,521	\$ 22,500	\$ 30,752	\$ 36,000
Interdepartment Expenditures	\$ 9,910	\$ 4,000	\$ 5,858	\$ 6,000
Department Total:	\$ 440,590	\$ 463,364	\$ 496,568	\$ 463,364

River Parks Authority				
Other Services / Charges	\$ 675,000	\$ 730,500	\$ 730,500	\$ 688,500
Department Total:	\$ 675,000	\$ 730,500	\$ 730,500	\$ 688,500

Tulsa Area Emergency Management				
Other Services / Charges	\$ 143,933	\$ 209,933	\$ 209,933	\$ 175,933
Department Total:	\$ 143,933	\$ 209,933	\$ 209,933	\$ 175,933

District Attorney - County Portion				
Operating Expenses	\$ 32,048	\$ 43,000	\$ 35,000	\$ 43,000
Other Services / Charges	\$ 622,228	\$ 612,000	\$ 590,000	\$ 612,000
Travel Expenses	\$ -	\$ 12,000	\$ 2,500	\$ 12,000
Department Total:	\$ 654,277	\$ 667,000	\$ 627,500	\$ 667,000

Drug Court - County Portion				
Transfers Out	\$ 142,488	\$ 142,488	\$ 142,488	\$ 135,488
Department Total:	\$ 142,488	\$ 142,488	\$ 142,488	\$ 135,488

Mental Health Court - County Portion				
Transfers Out	\$ 97,000	\$ 97,000	\$ 97,000	\$ 90,000
Department Total:	\$ 97,000	\$ 97,000	\$ 97,000	\$ 90,000

Early Settlement - County Portion				
Salaries and Wages	\$ 109,977	\$ 112,427	\$ 112,792	\$ 113,771
Employee Benefits	\$ 31,046	\$ 33,109	\$ 34,169	\$ 33,613
Operating Expenses	\$ 180	\$ 300	\$ 735	\$ 200
Interdepartment Expenditures	\$ 5,036	\$ 5,283	\$ 7,000	\$ 3,535
Department Total:	\$ 146,239	\$ 151,119	\$ 154,696	\$ 151,119

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Excise - Equalization Board				
Salaries and Wages	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Employee Benefits	\$ 593	\$ 1,006	\$ 359	\$ 1,006
Operating Expenses	\$ 266	\$ 1,600	\$ 480	\$ 1,600
Travel Expenses	\$ 546	\$ 1,500	\$ 900	\$ 1,500
Department Total:	\$ 8,904	\$ 11,606	\$ 9,239	\$ 11,606

Human Resources				
Salaries and Wages	\$ 545,400	\$ 637,893	\$ 650,045	\$ 667,524
Employee Benefits	\$ 184,825	\$ 205,797	\$ 205,120	\$ 243,739
Operating Expenses	\$ 25,212	\$ 99,500	\$ 72,779	\$ 54,083
Capital Outlay	\$ 12,420	\$ 4,600	\$ 4,200	\$ 7,100
Travel Expenses	\$ 7,808	\$ 10,900	\$ 6,850	\$ 9,900
Interdepartment Expenditures	\$ 5,311	\$ 5,784	\$ 5,000	\$ 6,000
Department Total:	\$ 780,976	\$ 964,474	\$ 943,994	\$ 988,346

Safety & Education				
Operating Expenses	\$ 50,695	\$ 81,415	\$ 79,830	\$ 82,350
Travel Expenses	\$ 1,897	\$ 4,000	\$ 4,209	\$ 3,065
Department Total:	\$ 52,592	\$ 85,415	\$ 84,039	\$ 85,415

Administrative Services				
Salaries and Wages	\$ 1,350,466	\$ 1,417,040	\$ 1,398,423	\$ 1,427,557
Employee Benefits	\$ 585,794	\$ 613,691	\$ 610,719	\$ 646,153
Operating Expenses	\$ 413,535	\$ 400,892	\$ 476,025	\$ 440,708
Capital Outlay	\$ 39,490	\$ 11,000	\$ 46,131	\$ 2,500
Interdepartment Expenditures	\$ 28,956	\$ 33,500	\$ 20,000	\$ 23,500
Department Total:	\$ 2,418,242	\$ 2,476,122	\$ 2,551,298	\$ 2,540,419

Central Office Supply				
Operating Expenses	\$ 328,359	\$ 380,000	\$ 404,254	\$ 380,000
Department Total:	\$ 328,359	\$ 380,000	\$ 404,254	\$ 380,000

Microfilm Conversion				
Operating Expenses	\$ 280	\$ -	\$ -	\$ -
Capital Outlay	\$ 6,730	\$ -	\$ -	\$ -
Department Total:	\$ 7,010	\$ -	\$ -	\$ -

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Printing Service				
Operating Expenses	\$ 444,305	\$ 537,500	\$ 573,958	\$ 521,554
Debt Service	\$ 49,620	\$ 49,620	\$ 49,620	\$ 8,270
Department Total:	\$ 493,925	\$ 587,120	\$ 623,578	\$ 529,824

Fleet Maintenance				
Salaries and Wages	\$ 368,381	\$ 400,262	\$ 401,141	\$ 405,312
Employee Benefits	\$ 181,966	\$ 210,493	\$ 213,431	\$ 213,637
Operating Expenses	\$ 1,052,706	\$ 1,330,834	\$ 1,122,617	\$ 1,322,640
Capital Outlay	\$ 178,555	\$ 300,000	\$ 464,885	\$ 300,000
Debt Service	\$ 96,364	\$ -	\$ -	\$ -
Department Total:	\$ 1,877,972	\$ 2,241,589	\$ 2,202,074	\$ 2,241,589

Building Operations Administration				
Salaries and Wages	\$ 319,181	\$ 326,466	\$ 330,487	\$ 342,626
Employee Benefits	\$ 124,801	\$ 136,091	\$ 138,153	\$ 148,056
Operating Expenses	\$ 126,775	\$ 166,675	\$ 150,304	\$ 214,764
Capital Outlay	\$ 46,514	\$ 45,480	\$ 43,906	\$ 180,480
Interdepartment Expenditures	\$ 10,369	\$ 13,665	\$ 11,439	\$ 13,665
Department Total:	\$ 627,640	\$ 688,377	\$ 674,289	\$ 899,591

Carpentry Shop				
Salaries and Wages	\$ 290,261	\$ 304,679	\$ 290,710	\$ 302,040
Employee Benefits	\$ 152,009	\$ 159,646	\$ 144,822	\$ 155,745
Operating Expenses	\$ 20,316	\$ 30,000	\$ 28,765	\$ 30,000
Department Total:	\$ 462,586	\$ 494,325	\$ 464,297	\$ 487,785

Janitorial				
Salaries and Wages	\$ 107,947	\$ 128,277	\$ 115,273	\$ 114,408
Employee Benefits	\$ 57,177	\$ 65,037	\$ 50,440	\$ 52,252
Operating Expenses	\$ 474,933	\$ 483,744	\$ 481,800	\$ 485,744
Department Total:	\$ 640,058	\$ 677,058	\$ 647,513	\$ 652,404

Building Maintenance				
Salaries and Wages	\$ 707,433	\$ 902,428	\$ 757,672	\$ 806,410
Employee Benefits	\$ 305,834	\$ 418,153	\$ 355,015	\$ 385,933
Operating Expenses	\$ 716,002	\$ 391,677	\$ 1,101,279	\$ 411,677
Capital Outlay	\$ 157,567	\$ 25,357	\$ 16,738	\$ 29,286
Department Total:	\$ 1,886,836	\$ 1,737,616	\$ 2,230,704	\$ 1,633,305

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Tulsa County Headquarters				
Salaries and Wages	\$ 52,000	\$ 197,223	\$ 130,077	\$ 259,378
Employee Benefits	\$ 19,259	\$ 103,974	\$ 59,527	\$ 123,049
Operating Expenses	\$ 168,779	\$ 632,800	\$ 287,171	\$ 855,860
Capital Outlay	\$ 541	\$ -	\$ 1,941	\$ -
Department Total:	\$ 240,578	\$ 933,997	\$ 478,716	\$ 1,238,287

Rentals & Utilities

Operating Expenses	\$ 1,020,542	\$ 1,585,338	\$ 1,179,010	\$ 1,445,338
Debt Service	\$ 76,091	\$ 76,091	\$ 76,091	\$ 76,091
Department Total:	\$ 1,096,632	\$ 1,661,429	\$ 1,255,101	\$ 1,521,429

Information Technology General

Operating Expenses	\$ 767,944	\$ 983,373	\$ 947,142	\$ 1,037,730
Capital Outlay	\$ 59,026	\$ -	\$ 157,701	\$ -
Travel Expenses	\$ 4,238	\$ 14,718	\$ 12,911	\$ 12,910
Interdepartment Expenditures	\$ 1,426	\$ 7,500	\$ 2,059	\$ 2,100
Department Total:	\$ 832,634	\$ 1,005,591	\$ 1,119,813	\$ 1,052,740

Information Technology Payroll

Salaries and Wages	\$ 2,028,953	\$ 2,278,975	\$ 2,028,801	\$ 2,276,156
Employee Benefits	\$ 775,260	\$ 879,301	\$ 784,010	\$ 875,294
Department Total:	\$ 2,804,214	\$ 3,158,276	\$ 2,812,812	\$ 3,151,450

County Inspector

Salaries and Wages	\$ 449,224	\$ 533,268	\$ 461,499	\$ 528,076
Employee Benefits	\$ 181,551	\$ 227,772	\$ 190,010	\$ 224,407
Operating Expenses	\$ 4,941	\$ 18,500	\$ 63,050	\$ 42,057
Capital Outlay	\$ 15,935	\$ -	\$ 6,300	\$ 5,000
Travel Expenses	\$ 14,945	\$ 55,000	\$ 1,865	\$ 35,000
Interdepartment Expenditures	\$ 2,262	\$ 5,000	\$ 5,000	\$ 5,000
Department Total:	\$ 668,858	\$ 839,540	\$ 727,725	\$ 839,540

County Engineers - General

Salaries and Wages	\$ 496,185	\$ 597,190	\$ 648,554	\$ 619,320
Employee Benefits	\$ 177,531	\$ 205,064	\$ 204,828	\$ 192,845
Operating Expenses	\$ 140,933	\$ 102,953	\$ 104,330	\$ 104,041
Capital Outlay	\$ -	\$ 10,000	\$ 8,359	\$ -
Travel Expenses	\$ 245	\$ -	\$ -	\$ -
Interdepartment Expenditures	\$ 871	\$ 2,500	\$ 2,500	\$ 1,500
Department Total:	\$ 815,764	\$ 917,707	\$ 968,570	\$ 917,707

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Highway Division Levy				
Transfers Out	\$ 646,000	\$ 946,000	\$ 946,000	\$ 946,000
Department Total:	\$ 646,000	\$ 946,000	\$ 946,000	\$ 946,000

Levee Maintenance

Salaries and Wages	\$ 78,608	\$ 80,632	\$ 84,815	\$ 81,561
Employee Benefits	\$ 24,682	\$ 25,775	\$ 25,860	\$ 26,149
Operating Expenses	\$ 38,171	\$ 48,972	\$ 43,000	\$ 47,668
Interdepartment Expenditures	\$ 204	\$ 250	\$ 250	\$ 250
Department Total:	\$ 141,664	\$ 155,629	\$ 153,925	\$ 155,629

Park Operations - General

Salaries and Wages	\$ 3,792,447	\$ 4,013,113	\$ 3,924,056	\$ 3,977,502
Employee Benefits	\$ 1,655,204	\$ 1,890,033	\$ 1,633,733	\$ 1,796,184
Operating Expenses	\$ 152,133	\$ 290,000	\$ 290,000	\$ 500,000
Other Services / Charges	\$ 36,016	\$ -	\$ -	\$ -
Department Total:	\$ 5,635,801	\$ 6,193,146	\$ 5,847,789	\$ 6,273,686

Remedial Aid

Salaries and Wages	\$ 100,474	\$ 113,245	\$ 104,793	\$ 112,489
Employee Benefits	\$ 53,260	\$ 57,244	\$ 58,066	\$ 58,430
Operating Expenses	\$ 7,013	\$ 5,930	\$ 3,300	\$ 5,930
Other Services / Charges	\$ 76,597	\$ 99,600	\$ 75,348	\$ 98,976
Travel Expenses	\$ -	\$ -	\$ 200	\$ 200
Interdepartment Expenditures	\$ 3,551	\$ -	\$ 2,405	\$ -
Department Total:	\$ 240,895	\$ 276,019	\$ 244,112	\$ 276,025

Social Services Operations

Salaries and Wages	\$ 137,724	\$ 142,857	\$ 141,336	\$ 143,897
Employee Benefits	\$ 48,881	\$ 51,293	\$ 51,385	\$ 51,816
Operating Expenses	\$ 35,368	\$ 2,650	\$ 2,600	\$ 2,650
Other Services / Charges	\$ 804	\$ 1,372	\$ 800	\$ 1,000
Capital Outlay	\$ 34,522	\$ -	\$ 586	\$ -
Interdepartment Expenditures	\$ 3,372	\$ 3,600	\$ 3,600	\$ 3,600
Department Total:	\$ 260,672	\$ 201,772	\$ 200,308	\$ 202,963

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Emergency Shelter				
Salaries and Wages	\$ 544,622	\$ 573,125	\$ 560,546	\$ 587,748
Employee Benefits	\$ 229,664	\$ 251,188	\$ 239,868	\$ 256,842
Operating Expenses	\$ 95,359	\$ 102,500	\$ 89,100	\$ 102,500
Other Services / Charges	\$ 16,877	\$ 17,500	\$ 20,000	\$ 17,500
Capital Outlay	\$ 8,161	\$ -	\$ 859	\$ -
Travel Expenses	\$ 239	\$ 250	\$ 250	\$ 250
Department Total:	\$ 894,922	\$ 944,562	\$ 910,623	\$ 964,840

Pharmacy				
Salaries and Wages	\$ 186,469	\$ 199,225	\$ 173,372	\$ 205,136
Employee Benefits	\$ 63,607	\$ 67,247	\$ 65,130	\$ 80,299
Operating Expenses	\$ 12,868	\$ 17,080	\$ 18,296	\$ 18,425
Other Services / Charges	\$ 81,203	\$ 80,899	\$ 80,000	\$ 80,000
Capital Outlay	\$ 1,618	\$ -	\$ -	\$ -
Department Total:	\$ 345,766	\$ 364,451	\$ 336,798	\$ 383,860

Election Board				
Salaries and Wages	\$ 964,484	\$ 1,185,835	\$ 1,200,255	\$ 1,275,015
Employee Benefits	\$ 328,853	\$ 407,277	\$ 367,543	\$ 388,728
Operating Expenses	\$ 142,369	\$ 357,045	\$ 350,340	\$ 367,645
Other Services / Charges	\$ 17,508	\$ 25,000	\$ 40,761	\$ 25,000
Capital Outlay	\$ 10,791	\$ 19,000	\$ 199,914	\$ 19,000
Travel Expenses	\$ 2,638	\$ 26,500	\$ 25,000	\$ 26,500
Interdepartment Expenditures	\$ 10,122	\$ 13,100	\$ 13,100	\$ 13,100
Department Total:	\$ 1,476,765	\$ 2,033,757	\$ 2,196,913	\$ 2,114,988

County Treasurer				
Salaries and Wages	\$ 804,641	\$ 774,009	\$ 772,950	\$ 767,784
Employee Benefits	\$ 311,662	\$ 301,516	\$ 298,626	\$ 309,995
Operating Expenses	\$ 283,269	\$ 418,865	\$ 407,180	\$ 394,568
Capital Outlay	\$ 22,648	\$ 20,000	\$ 32,362	\$ 28,207
Travel Expenses	\$ -	\$ 150	\$ -	\$ -
Interdepartment Expenditures	\$ 13,239	\$ 44,600	\$ 43,675	\$ 44,600
Department Total:	\$ 1,435,459	\$ 1,559,139	\$ 1,554,793	\$ 1,545,154

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
County Assessor				
Salaries and Wages	\$ 2,501,140	\$ 2,747,703	\$ 2,669,500	\$ 2,781,531
Employee Benefits	\$ 1,046,221	\$ 1,163,444	\$ 1,105,365	\$ 1,200,788
Operating Expenses	\$ 234,060	\$ 228,950	\$ 242,165	\$ 241,150
Capital Outlay	\$ 75,119	\$ 18,000	\$ 267,000	\$ -
Travel Expenses	\$ 29,571	\$ 38,015	\$ 37,000	\$ 47,640
Interdepartment Expenditures	\$ 24,385	\$ 16,000	\$ 24,000	\$ 22,000
Department Total:	\$ 3,910,497	\$ 4,212,112	\$ 4,345,030	\$ 4,293,109

County Clerk				
Salaries and Wages	\$ 1,931,191	\$ 2,256,544	\$ 1,965,700	\$ 2,260,582
Employee Benefits	\$ 818,538	\$ 975,654	\$ 897,583	\$ 954,561
Operating Expenses	\$ -	\$ 2,600	\$ 1,500	\$ 1,600
Travel Expenses	\$ -	\$ 2,000	\$ 1,000	\$ 2,000
Interdepartment Expenditures	\$ -	\$ 7,500	\$ 5,000	\$ 7,500
Department Total:	\$ 2,749,728	\$ 3,244,298	\$ 2,870,783	\$ 3,226,243

Sheriff's Warrant Division				
Salaries and Wages	\$ 419,366	\$ 470,158	\$ 463,131	\$ 481,164
Employee Benefits	\$ 173,781	\$ 205,339	\$ 202,959	\$ 215,507
Operating Expenses	\$ 6,560	\$ 26,274	\$ 10,661	\$ 10,600
Capital Outlay	\$ -	\$ 3,000	\$ -	\$ -
Interdepartment Expenditures	\$ 5,354	\$ 6,500	\$ 3,924	\$ 4,000
Department Total:	\$ 605,061	\$ 711,271	\$ 680,675	\$ 711,271

Sheriff				
Salaries and Wages	\$ 6,352,405	\$ 6,911,623	\$ 6,697,305	\$ 7,010,535
Employee Benefits	\$ 2,795,719	\$ 2,989,759	\$ 3,026,009	\$ 3,092,387
Operating Expenses	\$ 501,815	\$ 506,944	\$ 594,363	\$ 466,415
Other Services / Charges	\$ 60,848	\$ 39,000	\$ 91,363	\$ 100,000
Capital Outlay	\$ 283,909	\$ 338,000	\$ 368,183	\$ 317,989
Travel Expenses	\$ 20,178	\$ 29,000	\$ 31,000	\$ 9,000
Interdepartment Expenditures	\$ 38,741	\$ 37,000	\$ 43,165	\$ 35,000
Department Total:	\$ 10,053,614	\$ 10,851,326	\$ 10,851,389	\$ 11,031,326

Courthouse Security				
Transfers Out	\$ 206,000	\$ 206,000	\$ 206,000	
Department Total:	\$ 206,000	\$ 206,000	\$ 206,000	\$ -

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Court Services				
Salaries and Wages	\$ 1,203,707	\$ 1,386,849	\$ 1,275,840	\$ 1,372,238
Employee Benefits	\$ 555,959	\$ 598,586	\$ 603,222	\$ 625,992
Operating Expenses	\$ 407,644	\$ 585,557	\$ 494,194	\$ 575,557
Capital Outlay	\$ 7,682	\$ 42,000	\$ 39,000	\$ 34,000
Travel Expenses	\$ -	\$ 2,500	\$ 2,000	\$ 2,500
Interdepartment Expenditures	\$ 39,247	\$ 45,600	\$ 46,100	\$ 50,600
Department Total:	\$ 2,214,239	\$ 2,661,092	\$ 2,460,355	\$ 2,660,887

Public Defender - General

Operating Expenses	\$ 24,087	\$ 23,325	\$ 33,013	\$ 23,325
Capital Outlay	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
Interdepartment Expenditures	\$ 15,392	\$ 18,175	\$ 18,225	\$ 18,175
Department Total:	\$ 39,478	\$ 49,500	\$ 59,238	\$ 49,500

Juvenile Administration

Salaries and Wages	\$ 563,845	\$ 672,253	\$ 652,606	\$ 657,615
Employee Benefits	\$ 228,812	\$ 258,030	\$ 254,622	\$ 268,236
Operating Expenses	\$ 6,571	\$ 8,244	\$ 7,360	\$ 12,676
Capital Outlay	\$ -	\$ 1,500	\$ -	\$ 1,500
Interdepartment Expenditures	\$ 16,241	\$ 20,100	\$ 9,194	\$ 16,527
Department Total:	\$ 815,469	\$ 960,127	\$ 923,783	\$ 956,554

Juvenile Detention Administration

Salaries and Wages	\$ 270,162	\$ 374,916	\$ 444,360	\$ 351,837
Employee Benefits	\$ 114,822	\$ 142,754	\$ 189,078	\$ 153,231
Department Total:	\$ 384,984	\$ 517,670	\$ 633,438	\$ 505,068

Juvenile Probation

Salaries and Wages	\$ 1,234,649	\$ 1,476,542	\$ 1,280,763	\$ 1,590,862
Employee Benefits	\$ 541,140	\$ 637,908	\$ 560,728	\$ 719,501
Operating Expenses	\$ 236,523	\$ 238,199	\$ 117,910	\$ 100,699
Capital Outlay	\$ 663	\$ 12,800	\$ -	\$ 2,000
Travel Expenses	\$ 12,143	\$ 64,750	\$ 43,851	\$ 64,750
Department Total:	\$ 2,025,118	\$ 2,430,200	\$ 2,003,252	\$ 2,477,812

Juvenile Intake

Salaries and Wages	\$ 724,408	\$ 829,575	\$ 785,582	\$ 837,504
Employee Benefits	\$ 305,872	\$ 369,325	\$ 323,843	\$ 362,575
Department Total:	\$ 1,030,281	\$ 1,198,900	\$ 1,109,424	\$ 1,200,079

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Juvenile L.I.F.E. Program				
Salaries and Wages	\$ 7,072	\$ -	\$ -	\$ -
Employee Benefits	\$ 3,384	\$ -	\$ -	\$ -
Operating Expenses	\$ 10,000	\$ 24,000	\$ 24,000	\$ 24,000
Department Total:	\$ 20,456	\$ 24,000	\$ 24,000	\$ 24,000

Juvenile Phoenix Program				
Salaries and Wages	\$ 343,959	\$ 388,994	\$ 353,368	\$ 379,220
Employee Benefits	\$ 153,998	\$ 170,831	\$ 164,191	\$ 179,397
Operating Expenses	\$ 318	\$ -	\$ 350	\$ -
Travel Expenses	\$ -	\$ 800	\$ -	\$ -
Department Total:	\$ 498,274	\$ 560,625	\$ 517,909	\$ 558,617

Juvenile Detention General				
Transfers Out	\$ 570,000	\$ 982,735	\$ -	\$ 800,000
Department Total:	\$ 570,000	\$ 982,735	\$ -	\$ 800,000

Court Clerk				
Salaries and Wages	\$ 4,789,151	\$ 5,325,677	\$ 5,125,100	\$ 5,193,954
Employee Benefits	\$ 2,088,572	\$ 2,230,335	\$ 2,280,827	\$ 2,367,485
Operating Expenses	\$ 1,990	\$ 10,000	\$ 4,000	\$ 10,000
Travel Expenses	\$ 4,235	\$ 10,000	\$ 3,032	\$ 10,000
Interdepartment Expenditures	\$ -	\$ -	\$ -	\$ -
Department Total:	\$ 6,883,949	\$ 7,576,013	\$ 7,412,959	\$ 7,581,439

Self Insurance Contingency				
Employee Benefits	\$ -	\$ 130,250	\$ -	\$ 130,250
Transfers Out	\$ 2,000,000	\$ 1,875,000	\$ 1,875,000	\$ 1,875,000
Department Total:	\$ 2,000,000	\$ 2,005,250	\$ 1,875,000	\$ 2,005,250

Grand Total General Fund:	\$ 71,052,118	\$ 81,097,873	\$ 76,106,024	\$ 82,030,618
----------------------------------	----------------------	----------------------	----------------------	----------------------

Financial Summaries

Special Revenue Funds

Assessor's Visual Inspection Fund

County Parks Fund

Engineer's Highway Fund

Juvenile Detention Fund

Debt Service Fund

Parking Fund

Risk Management Fund

Special Projects Fund

County Contribution Jail Operations Fund

Jail Commissary Fund

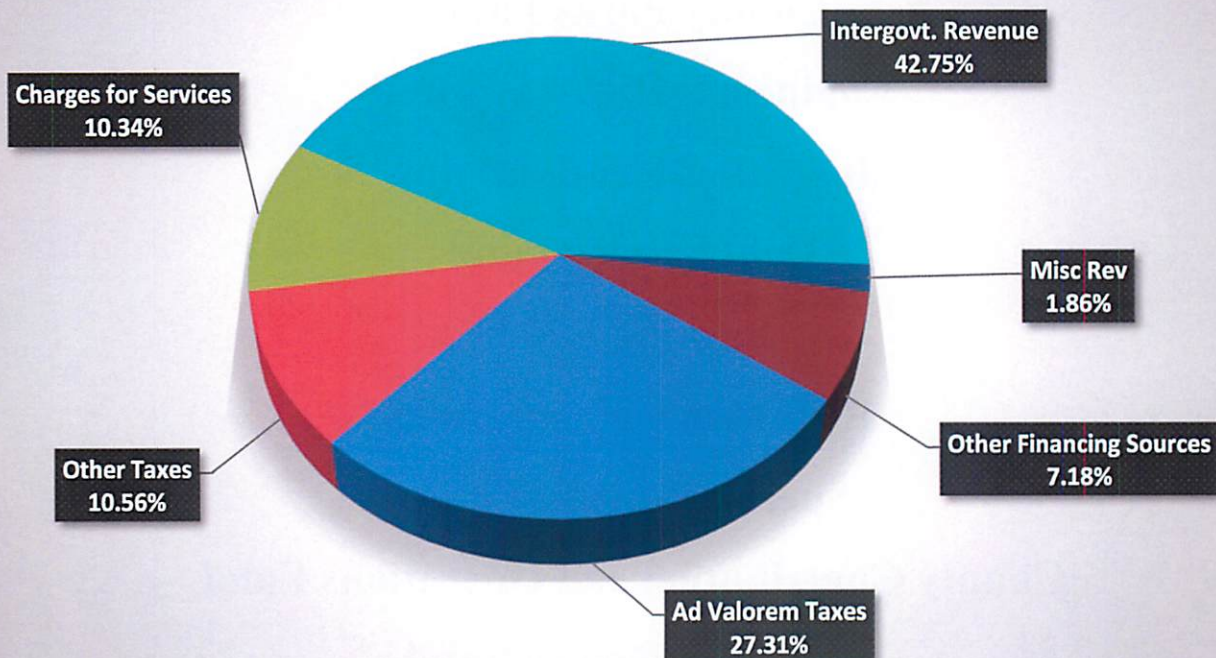
Juvenile Justice Center

Special Revenue Funds Revenue

Assumptions and Projections

FY 2020-2021

Special Revenue Funds FY 2020-2021 Revenue Budget



	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Est. FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/Under 2020 Budget	% Total of 2021 Budget
Ad Valorem Taxes	\$3,140,272	\$2,841,722	\$2,803,814	\$6,640,228	133.67%	27.31%
Other Taxes	\$3,083,728	\$2,568,917	\$2,813,917	\$2,568,917	0.00%	10.56%
Charges for Services	\$5,857,311	\$2,515,000	\$5,980,779	\$2,515,000	0.00%	10.34%
Salaries Reimbursement	\$56,715	\$105,550	\$108,644	\$0	-100.00%	0.00%
Intergovt. Revenue	\$21,920,855	\$10,036,096	\$20,872,571	\$10,394,159	3.57%	42.75%
Investment Income	\$172,162	\$0	\$128,416	\$0	0.00%	0.00%
Misc Rev	\$4,717,335	\$441,095	\$4,035,847	\$452,019	2.48%	1.86%
Other Financing Sources	\$10,248,114	\$1,958,735	\$8,358,872	\$1,746,000	-10.86%	7.18%
Interdept. Revenue	\$14,466	\$0	\$5,464	\$0	0.00%	0.00%
Adj. to Revenue	-\$278,543	\$0	\$0	\$0	0.00%	0.00%
Use of Fund Balance	\$0	\$547,111	\$0	\$0	-100.00%	0.00%
Grand Total	\$48,932,416	\$21,014,226	\$45,108,324	\$24,316,323	15.71%	100.00%

Special Revenue Funds

Revenue Summary

FY 2020-2021

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Ad Valorem Taxes				
AD VALOREM TAX - CURRENT	3,132,268	2,841,722	2,803,814	6,640,228
AD VALOREM TAX - 1ST PRIOR YEAR	6,552	-	-	-
AD VALOREM TAX - 2ND PRIOR YEAR	922	-	-	-
AD VALOREM TAX - BACK	529	-	-	-
Total Advalorem Taxes:	3,140,272	2,841,722	2,803,814	6,640,228

Other Taxes

MOTOR VEHICLE FEES	3,083,728	2,568,917	2,813,917	2,568,917
Total Other Taxes:	3,083,728	2,568,917	2,813,917	2,568,917

Charges for Services

ATM COMMISSION	1,801	-	1,427	-
COMMISSARY REVENUE	2,281,012	-	2,103,759	-
CONTRACT REVENUE	128	-	85,714	-
FACILITY RENTAL	127,287	100,000	100,000	100,000
GOLF CART RENTALS	153,673	135,000	135,000	135,000
GOLF GREEN FEES	1,383,729	1,730,000	1,730,000	1,730,000
GOLF SURCHARGE	3,580	-	-	-
LATE FEE PARKING	2,080	-	620	-
PARKING FEES	279,373	-	285,280	-
PROGRAM INCOME	11,180	-	11,575	-
RECREATIONAL COURT FEES	237,576	200,000	230,000	200,000
RESTAURANT RECEIPTS	294,030	300,000	300,000	300,000
SOFTBALL FEES	12,935	15,000	10,000	15,000
SPECIAL SERVICE FEES	1,009,222	-	952,404	-
SWIMMING POOL REVENUE	59,705	35,000	35,000	35,000
Total Charges for Services:	5,857,311	2,515,000	5,980,779	2,515,000

Salaries Reimbursement

SALARIES REIMBURSEMENT	56,715	105,550	108,644	-
Total Salaries Reimbursement:	56,715	105,550	108,644	-

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Intergovernmental Revenue				
STATE 20% HIGHWAY REVENUE	986,785	-	900,000	-
BOND RELEASE FEE	63,501	-	30,074	-
CITY & COUNTY GRANTS & CONTRACTS	578,940	511,472	544,672	544,672
D O C INMATES REVENUE	604,719	-	1,350,825	-
DIESEL FUEL EXCISE TAX 1/2 CEN	1,558,803	1,481,438	1,481,438	1,481,438
DIESEL FUEL EXCISE TAX CBRIF	48,625	-	40,000	-
DOC TRANSPORTATION	-	-	19,360	-
FEDERAL GRANTS	1,649,763	85,000	1,419,337	85,000
FEDERAL GRANTS - PASS THRU	1,018,442	-	435,239	-
FEDERAL PROGRAM REIMBURSEMENT	76,500	-	59,657	-
FORFEITED MUNICIPAL GASOLINE TAX	-	-	405	-
GASOLINE EXCISE TAX 1/2 CENT	3,379,483	3,299,645	3,299,645	3,299,645
GASOLINE EXCISE TAX 6.42 CENT	4	-	4	-
GASOLINE EXCISE TAX CBRIF	87,926	-	70,000	-
GROSS PRODUCTION OIL CBRIF	270,950	-	240,000	-
GROSS PRODUCTION TAX	87,581	-	60,000	-
IMMIGRATION CUSTOMS ENFORCEMENT	3,923,961	-	1,700,000	-
IMMIGRATION-ICE TRANSPORTATION	113,064	-	70,000	-
OTHER INMATES	-	-	200,000	-
PROJECT MATERIAL & LABOR REIMB.	711,392	-	378,090	-
SIGN & STRIPING SALES	105,494	-	82,319	-
SPECIAL FUEL TAX 1/2 CENT	454	-	300	-
SPECIAL FUEL TAX CBRIF	11	-	10	-
STATE GRANTS	1,918,762	1,895,020	2,169,516	2,169,516
STATE PASS THROUGH FUNDS	-	-	55,000	-
STATE REIMB. - MEDICAL EXPENSE	24,118	-	16,671	-
U S MARSHALS	1,994,376	-	3,480,439	-
US MARSHAL TRANSPORTATION	12,008	-	9,690	-
VISUAL INSPECTION FEES	2,705,194	2,763,521	2,759,880	2,813,888
Total Intergovernmental Revenue:	21,920,855	10,036,096	20,872,571	10,394,159

Investment Income

INTEREST EARNINGS	172,162	-	128,416	-
Total Investment Income:	172,162	-	128,416	-

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Miscellaneous Revenue				
2018 EMPLOYEE FLEX REIMBURSE	345,724	-	-	-
2019 EMPLOYEE FLEX REIMBURSE	-	-	5,000	-
CONCESSION & COMMISSIONS - VENDORS	14,480	20,000	15,000	20,000
DAMAGE CLAIM REIMBURSEMENT	66,376	-	1,219	-
DONATIONS	322,050	-	-	-
DP TIME INCOME - DATA LINE	187,700	-	200,790	-
EMPLOYEE INSURANCE REIMBURSEMENTS	1,899,379	-	1,905,971	-
EMPLOYEE MISC REIMBURSEMENT - SHOES	4,953	-	3,683	-
EMPLOYEE MISC REIMBURSEMENT - DENTAL	1,047,327	-	1,046,141	-
ESTOPPED WARRANTS	622	-	545	-
JAIL LOCKER REVENUE	163	-	-	-
MISC REIMBURSEMENTS	148,281	-	213,599	-
MISC REVENUE	320,544	315,250	315,700	315,250
OTHER GRANT NONGOVERNMENT	44,813	105,845	245,924	116,769
OVERAGE AND SHORTAGE	(401)	-	(150)	-
PRISONER CARE	134,661	-	40,000	-
REFUNDS	160,662	-	22,426	-
RENTS & ROYALTIES	20,000	-	20,000	-
Total Miscellaneous Income:	4,717,335	441,095	4,035,847	452,019

Other Financing Sources

TRANSFERS IN - RISK MGMT	2,000,000	-	1,875,000	-
TRANSFERS IN - PARKING FUND	140,000	-	140,000	-
TRANSFERS IN - CNY CONTRIBUTION	6,139,394	-	5,397,872	-
TRANSFERS IN - JUVENILE CASH	1,122,720	1,012,735	-	800,000
TRANSFERS IN - SPECIAL PROJECTS	200,000	-	-	-
TRANSFERS IN - HIGHWAYS FUND	646,000	946,000	946,000	946,000
Total Other Financing Source:	10,248,114	1,958,735	8,358,872	1,746,000

Interdepartment Revenue

INTERDEPARTMENT REVENUE	14,466	-	5,464	-
Total Interdepartment Revenue:	14,466	-	5,464	-

	Prior Year Actual	Current Year	Current Year	Budget
	FY 18-19	Budget	Estimate	
	FY 18-19	FY 19-20	FY 19-20	FY 20-21
Accounts Receivable Adjustment				
A/R ADJUSTMENT - RISK MGMT	44,664	-	-	-
A/R ADJUSTMENT - PARKING FUND	1,872	-	-	-
A/R ADJUSTMENT - CNTY CONTRIBUTION FUND	(324,309)	-	-	-
A/R ADJUSTMENT - JUVENILE FUND	5,119	-	-	-
A/R ADJUSTMENT - HIGHWAY FUND	(5,888)	-	-	-
Total A/R Adjustment:	(278,543)	-	-	-

Use of Fund Balance

Use of Fund Balance	-	547,111	-	-
Total Use of Fund Balance:	-	547,111	-	-

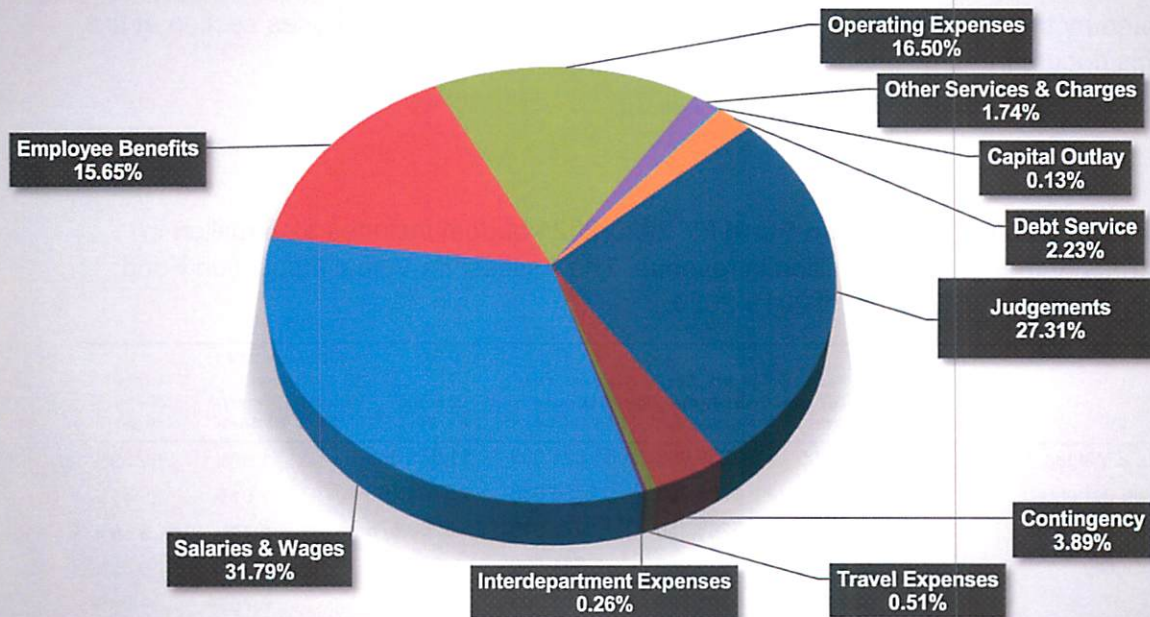
Grand Total :	48,932,416	21,014,226	45,108,324	24,316,323
----------------------	-------------------	-------------------	-------------------	-------------------

Special Revenue Funds

Expenditure Summary

FY 2020-2021

Special Revenue Funds FY 2020-2021 Expense Budget



	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Est. FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/Under 2020 Budget	% Total of 2021 Budget
Salaries & Wages	\$8,460,115	\$9,087,235	\$9,287,310	\$7,730,436	-14.93%	31.79%
Employee Benefits	\$5,692,560	\$4,002,258	\$7,522,542	\$3,804,819	-4.93%	15.65%
Operating Expenses	\$10,114,956	\$3,471,348	\$14,144,119	\$4,011,248	15.55%	16.50%
Other Services & Charges	\$10,814,854	\$208,650	\$5,821,749	\$421,964	102.24%	1.74%
Capital Outlay	\$2,371,313	\$32,500	\$2,832,468	\$32,500	0.00%	0.13%
Debt Service	\$784,441	\$556,797	\$707,651	\$541,663	-2.72%	2.23%
Judgements	\$3,047,389	\$2,841,722	\$2,777,199	\$6,640,228	133.67%	27.31%
Contingency	\$0	\$646,000	\$0	\$946,000	46.44%	3.89%
Travel Expenses	\$100,665	\$108,275	\$175,243	\$123,745	14.29%	0.51%
Interdepartment Expenses	\$168,902	\$59,441	\$182,138	\$63,720	7.20%	0.26%
Transfers Out	\$1,630,078	\$0	\$11,230	\$0	0.00%	0.00%
Grand Total	\$43,185,273	\$21,014,226	\$43,461,647	\$24,316,323	15.71%	100.00%

Special Revenue Funds

Expenditure Summary

FY 2020-2021

Generally accepted accounting principles (GAAP) provide special revenue funds to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes. Presented here are the financial expenditure highlights of the Budget Board appropriated special revenue funds. Other special revenue funds not appropriated by the Budget Board are discussed in the informational purposes section at the back of this document.

The Assessor's Visual Inspection Fund FY 2020-2021 budget includes \$2.8 million in expenditures compared to \$2.8 million in revenue. The Assessor's Visual Inspection Fund budget increased by 1.8% from FY 2019-2020.

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
Salaries & Wages	\$1,619,005	\$1,638,693	\$1,621,035	\$1,671,058	1.98%	59.39%
Employee Benefits	\$725,270	\$735,753	\$756,638	\$743,160	1.01%	26.41%
Operating Expenses	\$242,778	\$268,250	\$272,543	\$269,575	0.49%	9.58%
Capital Outlay	\$14,271	\$15,000	\$11,500	\$15,000	0.00%	0.53%
Travel	\$89,040	\$105,825	\$101,000	\$115,095	8.76%	4.09%
Visual Inspection Fund	\$2,690,364	\$2,763,521	\$2,762,716	\$2,813,888	1.82%	100.00%

The Parks Fund FY 2020-2021 budget includes \$2.85 million in expenditures compared to \$2.85 million in revenue. The Parks Fund budget remains the same from FY 2019-2020.

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
Salaries & Wages	\$0	\$66,320	\$10,000	\$66,320	0.00%	2.33%
Employee Benefits	\$0	\$18,784	\$0	\$0	-100.00%	0.00%
Operating Expenses	\$1,679,756	\$1,969,449	\$2,032,869	\$1,788,053	-9.21%	62.74%
Other Services & Charges	\$189,285	\$208,650	\$209,653	\$421,964	102.24%	14.81%
Capital Outlay	\$371,627	\$0	\$38,285	\$0	0.00%	0.00%
Debt Service	\$618,072	\$556,797	\$559,059	\$541,663	-2.72%	19.01%
Interdepartmental Expense	\$34,825	\$30,000	\$30,000	\$32,000	0.00%	1.12%
County Parks Fund	\$2,893,566	\$2,850,000	\$2,879,866	\$2,850,000	0.00%	100.00%

The Engineer's Highway Fund FY 2020-2021 budget includes \$8.3 million in expenditures compared to \$8.3 million in revenue. The Engineer's Highway Fund budget increased by .2% from FY 2019-2020.

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
Salaries & Wages	\$3,491,677	\$4,576,982	\$3,968,079	\$3,805,701	-16.85%	45.87%
Employee Benefits	\$1,800,213	\$2,119,352	\$2,118,731	\$1,910,564	-9.85%	23.03%
Operating Expenses	\$3,414,322	\$910,000	\$4,072,928	\$1,606,015	76.49%	19.36%
Other Services & Charges	\$57,442	\$0	\$1,344	\$0	0.00%	0.00%
Capital Outlay	\$1,118,432	\$0	\$657,016	\$0	0.00%	0.00%
Debt Service	\$166,368	\$0	\$148,591	\$0	0.00%	0.00%
Contingency	\$0	\$646,000	\$0	\$946,000	46.44%	11.40%
Interdepartmental Expense	\$23,201	\$25,441	\$27,479	\$27,720	8.96%	0.33%
Engineer's Highway Fund	\$10,071,654	\$8,277,775	\$10,994,169	\$8,296,000	0.22%	100.00%

The Juvenile Bureau of the District Court's Detention Fund FY 2020-2021 budget includes \$3.7 million in expenditures compared to \$3.7 million in revenue. The Juvenile Detention Fund budget decreased by 13.2% from FY 2019-2020.

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
Salaries & Wages	\$1,941,790	\$2,805,240	\$1,971,925	\$2,187,357	-22.03%	58.86%
Employee Benefits	\$812,670	\$1,128,369	\$789,055	\$1,151,095	2.01%	30.98%
Operating Expenses	\$299,170	\$323,649	\$616,015	\$347,605	7.40%	9.35%
Capital Outlay	\$15,456	\$17,500	\$80,458	\$17,500	0.00%	0.47%
Travel	\$11,626	\$2,450	\$7,007	\$8,650	253.06%	0.23%
Interdepartmental Expense	\$6,045	\$4,000	\$4,053	\$4,000	0.00%	0.11%
Juvenile Detention Fund	\$3,086,757	\$4,281,208	\$3,468,513	\$3,716,207	-13.20%	100.00%

The Debt Service Fund FY 2020-2021 budget includes expenditures of \$6.6 million, an increase of 133.6% from FY 2019-2020. Funded by ad valorem property tax, the Debt Service Fund is used to pay judgements against the County.

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21	% Change 2021 Budget Over/(Under) 2020 Budget	% Total of 2021 Budget
Judgments Principal	\$2,458,586	\$2,413,940	\$2,412,341	\$5,725,833	137.20%	86.23%
Interest on Judgments	\$588,803	\$427,782	\$364,857	\$914,395	113.75%	13.77%
Debt Service Fund	\$3,047,389	\$2,841,722	\$2,777,199	\$6,640,228	133.67%	100.00%

Assesor's Visual Inspection Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Intergovernmental	\$2,705,194	\$2,763,521	\$2,759,880	\$2,813,888
Miscellaneous Revenue	\$6	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0
Total Revenue	\$2,705,200	\$2,763,521	\$2,759,880	\$2,813,888

Use of Fund Balance

	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----

Total All Sources

	\$2,705,200	\$2,763,521	\$2,759,880	\$2,813,888
--	--------------------	--------------------	--------------------	--------------------

Expenditures by Category

Salaries & Wages	\$1,619,005	\$1,638,693	\$1,621,035	\$1,671,058
Employee Benefits	\$725,270	\$735,753	\$756,638	\$743,160
Operating Expenses	\$242,778	\$268,250	\$272,543	\$269,575
Capital Outlay	\$14,271	\$15,000	\$11,500	\$15,000
Travel	\$89,040	\$105,825	\$101,000	\$115,095
Transfers Out	\$0	\$0	\$0	\$0
Total Expenditures	\$2,690,364	\$2,763,521	\$2,762,716	\$2,813,888

Income (Loss)

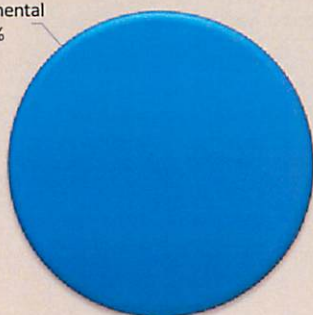
	\$14,836	\$0	(\$2,836)	\$0
--	----------	-----	-----------	-----

FUND BALANCE ANALYSIS

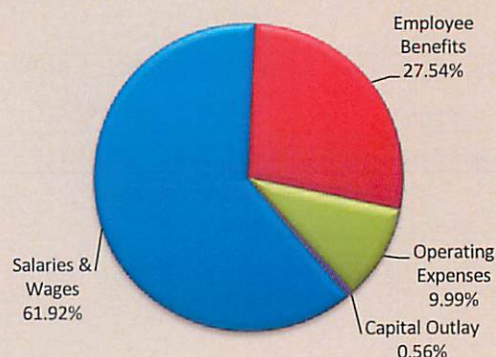
Beginning Fund Balance:	\$37,994	\$37,994	\$52,830	\$49,994
Additions/Reductions to Fund Balance:	\$14,836	\$0	(\$2,836)	\$0
Ending Fund Balance:	\$52,830	\$37,994	\$49,994	\$49,994

Revenue by Source Budget FY 20-21

Intergovernmental
100.00%



Expense by Category Budget FY 20-21



County Parks Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Charges for Services	\$2,272,515	\$2,515,000	\$2,540,000	\$2,515,000
Miscellaneous Revenue - Park Fees	\$584,832	\$335,000	\$330,584	\$335,000
Total Revenue	\$2,857,348	\$2,850,000	\$2,870,584	\$2,850,000

Use of Fund Balance

	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----

Total All Sources

	\$2,857,348	\$2,850,000	\$2,870,584	\$2,850,000
--	-------------	-------------	-------------	-------------

Expenditures by Category

Salaries & Wages	\$0	\$66,320	\$10,000	\$66,320
Employee Benefits	\$0	\$18,784	\$0	\$0
Operating Expenses	\$1,679,756	\$1,969,449	\$2,032,869	\$1,788,053
Other Services & Charges	\$189,285	\$208,650	\$209,653	\$421,964
Capital Outlay	\$371,627	\$0	\$38,285	\$0
Debt Service	\$618,072	\$556,797	\$559,059	\$541,663
Interdepartmental Expense	\$34,825	\$30,000	\$30,000	\$32,000
Total Expenditures	\$2,893,566	\$2,850,000	\$2,879,866	\$2,850,000

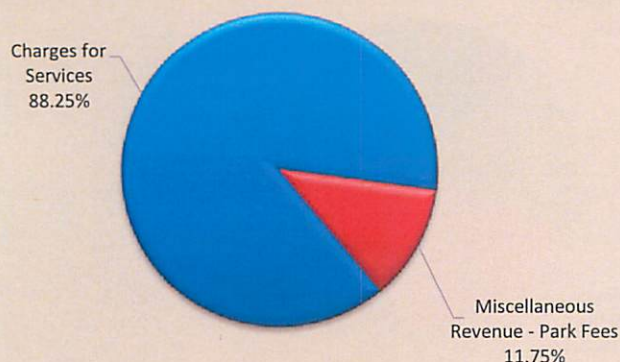
Income (Loss)

	(\$36,219)	\$0	(\$9,281)	\$0
--	------------	-----	-----------	-----

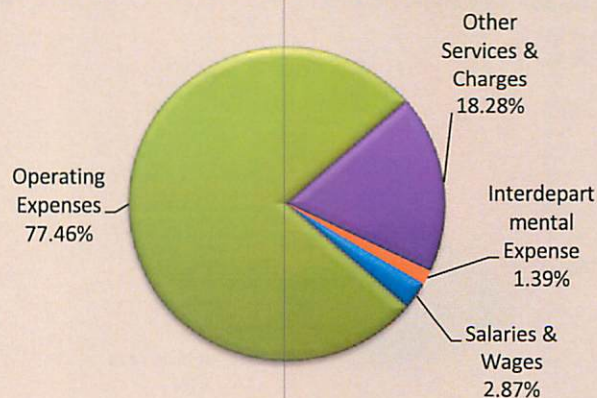
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$2,814,969	\$2,093,781	\$2,778,751	\$2,769,469
Additions/Reductions to Fund Balance:	(\$36,219)	\$0	(\$9,281)	\$0
Ending Fund Balance:	\$2,778,751	\$2,093,781	\$2,769,469	\$2,769,469

Revenue by Source Budget FY 20-21



Expense by Category Budget FY 20-21



Engineer's Highway Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Other Taxes (Motor Vehicle Fees)	\$3,083,728	\$2,568,917	\$2,813,917	\$2,568,917
Intergovernmental (Fuel Tax)	\$5,433,837	\$4,781,083	\$5,191,802	\$4,781,083
Intergovernmental	\$1,803,671	\$0	\$1,360,410	\$0
Investment Income	\$172,162	\$0	\$128,416	\$0
Miscellaneous Revenue	\$235,079	\$0	\$73,946	\$0
Other Financing Sources	\$646,000	\$946,000	\$946,000	\$946,000
Prior Year A/R Adj.	(\$5,888)	\$0	\$0	\$0
Total Revenue	\$11,368,589	\$8,296,000	\$10,514,490	\$8,296,000

Use of Fund Balance

	\$0	(\$18,225)	\$0	\$0
Total All Sources	\$11,368,589	\$8,277,775	\$10,514,490	\$8,296,000

Expenditures by Category

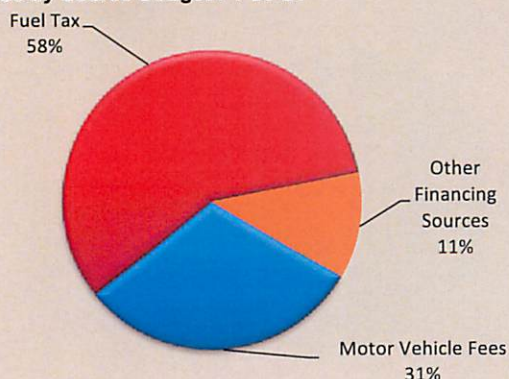
Salaries & Wages	\$3,491,677	\$4,576,982	\$3,968,079	\$3,805,701
Employee Benefits	\$1,800,213	\$2,119,352	\$2,118,731	\$1,910,564
Operating Expenses	\$3,414,322	\$910,000	\$4,072,928	\$1,606,015
Other Services & Charges	\$57,442	\$0	\$1,344	\$0
Capital Outlay	\$1,118,432	\$0	\$657,016	\$0
Debt Service	\$166,368	\$0	\$148,591	\$0
Contingency	\$0	\$646,000	\$0	\$946,000
Interdepartmental Expense	\$23,201	\$25,441	\$27,479	\$27,720
Transfers Out	\$0	\$0	\$0	\$0
Total Expenditures	\$10,071,654	\$8,277,775	\$10,994,169	\$8,296,000

Income (Loss)	\$1,296,934	\$0	(\$479,678)	\$0
----------------------	--------------------	------------	--------------------	------------

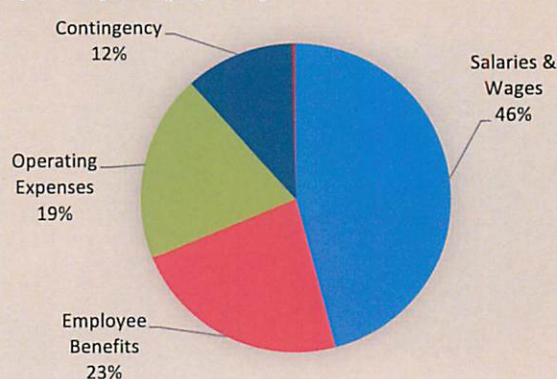
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$10,367,273	\$8,866,291	\$11,664,207	\$11,184,529
Additions/Reductions to Fund Balance:	\$1,296,934	\$18,225	(\$479,678)	\$0
Ending Fund Balance:	\$11,664,207	\$8,884,516	\$11,184,529	\$11,184,529

Revenue by Source Budget FY 20-21



Expense by Category Budget FY 20-21



Juvenile Detention Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Salaries Reimbursement	\$56,715	\$105,550	\$108,644	\$0
Intergovernmental	\$2,588,525	\$2,491,492	\$2,799,188	\$2,799,188
Miscellaneous Revenue	\$117,697	\$106,095	\$117,019	\$117,019
Other Financing Sources	\$1,122,720	\$1,012,735	\$0	\$800,000
Interdepartmental Revenue	\$3,551	\$0	\$0	\$0
Prior Year A/R Adj.	\$5,119	\$0	\$0	\$0
Total Revenue	\$3,894,327	\$3,715,872	\$3,024,850	\$3,716,207

Use of Fund Balance

	\$0	\$565,336	\$0	\$0
--	-----	-----------	-----	-----

Total All Sources

	\$3,894,327	\$4,281,208	\$3,024,850	\$3,716,207
--	--------------------	--------------------	--------------------	--------------------

Expenditures by Category

Salaries & Wages	\$1,941,790	\$2,805,240	\$1,971,925	\$2,187,357
Employee Benefits	\$812,670	\$1,128,369	\$789,055	\$1,151,095
Operating Expenses	\$299,170	\$323,649	\$616,015	\$347,605
Capital Outlay	\$15,456	\$17,500	\$80,458	\$17,500
Travel	\$11,626	\$2,450	\$7,007	\$8,650
Interdepartmental Expense	\$6,045	\$4,000	\$4,053	\$4,000
Total Expenditures	\$3,086,757	\$4,281,208	\$3,468,513	\$3,716,207

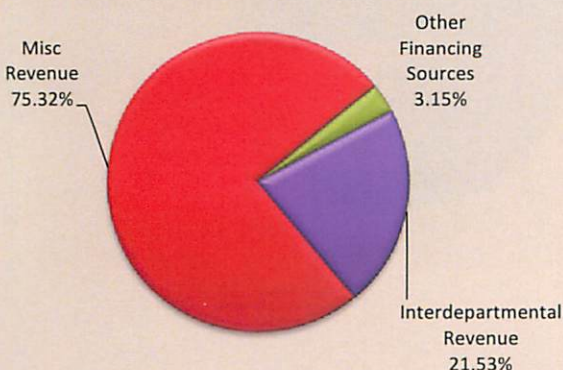
Income (Loss)

	\$807,570	\$0	(\$443,663)	\$0.00
--	-----------	-----	-------------	--------

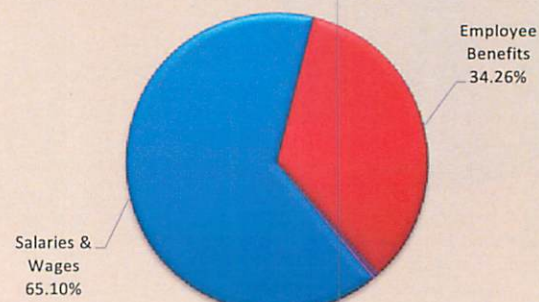
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$1,796,778	\$1,680,361	\$2,604,348	\$2,160,686
Additions/Reductions to Fund Balance:	\$807,570	(\$565,336)	(\$443,663)	\$0
Ending Fund Balance:	\$2,604,348	\$1,115,025	\$2,160,686	\$2,160,686

Revenue by Source Budget FY 20-21



Expense by Category Budget FY 20-21



Debt Service Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Ad Valorem Taxes	\$3,140,272	\$2,841,722	\$2,803,814	\$6,640,228
Total Revenue	\$3,140,272	\$2,841,722	\$2,803,814	\$6,640,228

Use of Fund Balance

	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----

Total All Sources

	\$3,140,272	\$2,841,722	\$2,803,814	\$6,640,228
--	-------------	-------------	-------------	-------------

Expenditures by Category

Debt Service - Judgments Principal	\$2,458,586	\$2,413,940	\$2,412,341	\$5,725,833
Debt Service - Interest on Judgments	\$588,803	\$427,782	\$364,857	\$914,395
Total Expenditures	\$3,047,389	\$2,841,722	\$2,777,199	\$6,640,228

Income (Loss)

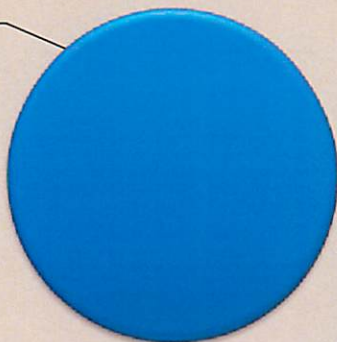
	\$92,883	\$0	\$26,615	\$0
--	----------	-----	----------	-----

FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$29,345	\$34,812	\$122,228	\$148,843
Additions/Reductions to Fund Balance:	\$92,883	\$0	\$26,615	\$0
Ending Fund Balance:	\$122,228	\$34,812	\$148,843	\$148,843

Revenue by Source Budget FY 20-21

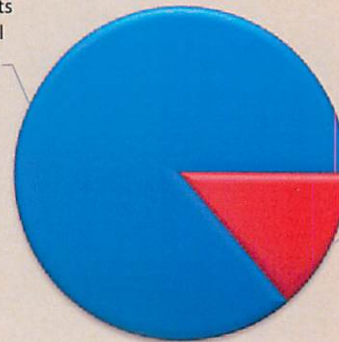
Ad Valorem
Taxes
100.00%



Expense by Category Budget FY 20-21

Debt Service -
Judgments
Principal
86.23%

Debt Service -
Interest on
Judgments
13.77%



Parking Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Charges for Service (Parking Fees)	\$281,453	\$0	\$285,900	\$0
Miscellaneous Revenue	(\$385)	\$0	(\$150)	\$0
Other Financing Sources	\$140,000	\$0	\$140,000	\$0
Interdepartmental Revenue	\$5,525	\$0	\$5,400	\$0
Prior Year A/R Adj.	\$1,872	\$0	\$0	\$0
Total Revenue	\$428,465	\$0	\$431,150	\$0

Use of Fund Balance

	\$0	\$0	\$0	\$0
Total All Sources	\$428,465	\$0	\$431,150	\$0

Expenditures by Category

Operating Expenses	\$340,734	\$0	\$314,390	\$0
Total Expenditures	\$340,734	\$0	\$314,390	\$0

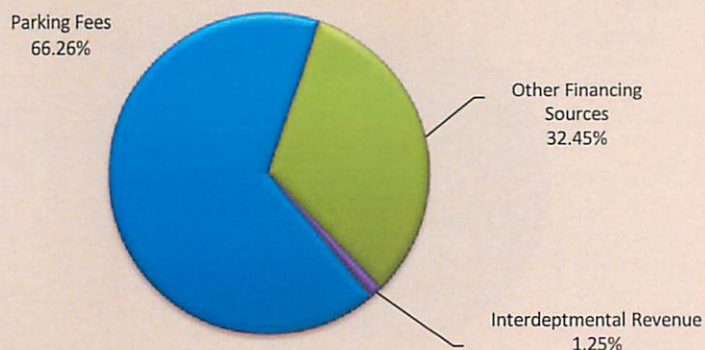
Income (Loss)

	\$87,731	\$0	\$116,760	\$0
--	----------	-----	-----------	-----

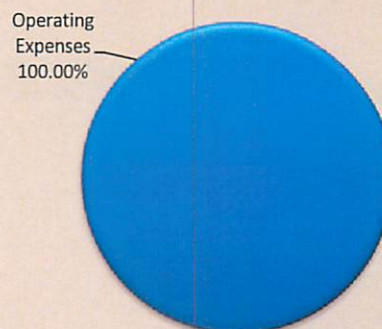
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$116,766	\$201,629	\$204,497	\$321,257
Additions/Reductions to Fund Balance:	\$87,731	\$0	\$116,760	\$0
Ending Fund Balance:	\$204,497	\$201,629	\$321,257	\$321,257

Revenue by Source Estimate FY 19-20



Expense by Category Estimate FY 19-20



Risk Management Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Misc. Revenue (Refunds & Reimbursements)	\$3,375,719	\$0	\$3,101,345	\$0
Other Financing Sources	\$2,000,000	\$0	\$1,875,000	\$0
Interdepartmental Revenue	\$5,390	\$0	\$64	\$0
Prior Year A/R Adj.	\$44,664	\$0	\$0	\$0
Total Revenue	\$5,425,772	\$0	\$4,976,410	\$0

Use of Fund Balance

	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----

Total All Sources

	\$5,425,772	\$0	\$4,976,410	\$0
--	--------------------	------------	--------------------	------------

Expenditures by Category

Employee Benefits	\$1,818,758	\$0	\$3,213,342	\$0
Operating Expenses	\$1,523,298	\$0	\$106,706	\$0
Other Services & Charges	\$292,539	\$0	\$311,725	\$0
Transfers Out	\$0			
Total Expenditures	\$3,634,595	\$0	\$3,631,773	\$0

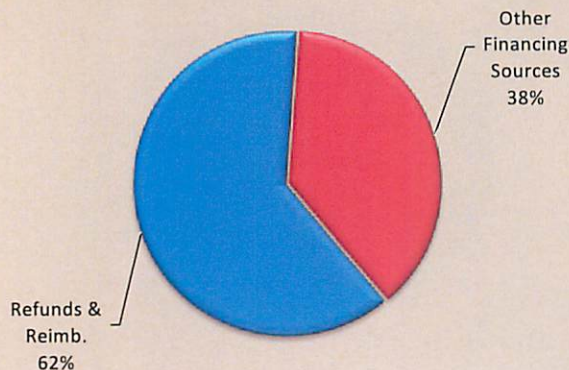
Income (Loss)

	\$1,791,177	\$0	\$1,344,636	\$0
--	--------------------	------------	--------------------	------------

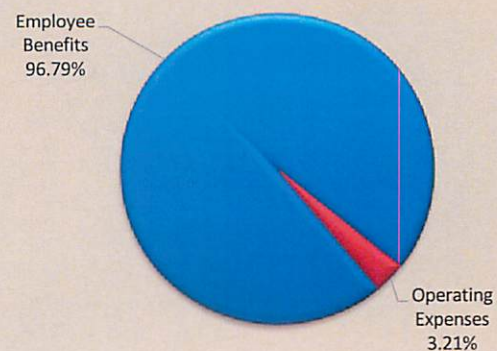
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$10,027,165	\$10,755,170	\$11,818,342	\$13,162,978
Additions/Reductions to Fund Balance:	\$1,791,177	\$0	\$1,344,636	\$0
Ending Fund Balance:	\$11,818,342	\$10,755,170	\$13,162,978	\$13,162,978

Revenue by Source Estimate FY 19-20



Expense by Category Estimate FY 19-20



Special Projects Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Charges for Services	\$1,020,402	\$0	\$1,049,693	\$0
Intergovernmental Revenue	\$2,448,304	\$0	\$1,571,058	\$0
Miscellaneous Revenue	\$264,259	\$0	\$369,570	\$0
Other Financing Sources	\$200,000	\$0	\$0	\$0
Total Revenue	\$3,932,964	\$0	\$2,990,321	\$0

Use of Fund Balance

	\$0	\$0	\$0	\$0
--	-----	-----	-----	-----

Total All Sources

	\$3,932,964	\$0	\$2,990,321	\$0
--	--------------------	------------	--------------------	------------

Expenditures by Category

Salaries and Wages	\$628,845	\$0	\$798,306	\$0
Employee Benefits	\$234,854	\$0	\$270,583	\$0
Operating Expenses	\$550,406	\$0	\$533,853	\$0
Other Services & Charges	\$2,655,704	\$0	\$1,493,262	\$0
Capital Outlay	\$33,534	\$0	\$158,417	\$0
Travel	\$0	\$0	\$400	\$0
Transfers Out	\$1,000,000	\$0	\$0	\$0
Total Expenditures	\$5,103,344	\$0	\$3,254,821	\$0

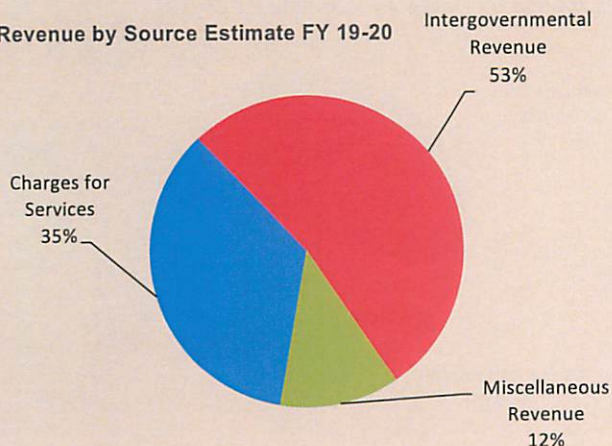
Income (Loss)

	-\$1,170,380	\$0	-\$264,500	\$0
--	---------------------	------------	-------------------	------------

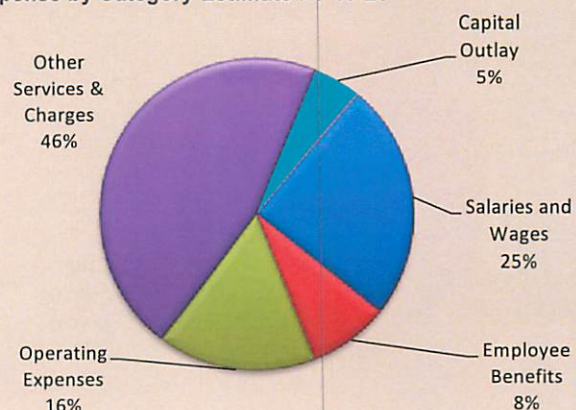
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$4,693,313	\$4,536,669	\$3,522,933	\$3,258,433
Additions/Reductions to Fund Balance:	(\$1,170,380)	\$0	-\$264,500	\$0
Ending Fund Balance:	\$3,522,933	\$4,536,669	\$3,258,433	\$3,258,433

Revenue by Source Estimate FY 19-20



Expense by Category Estimate FY 19-20



County Contribution Jail Operations Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Charges for Services	\$1,929	\$0	\$1,427	\$0
Intergovernmental	\$6,941,325	\$0	\$7,190,234	\$0
Miscellaneous Revenue	\$140,128	\$0	\$43,533	\$0
Other Financing Sources	\$6,139,394	\$0	\$5,397,872	\$0
Prior Year A/R Adj.	(\$324,309)	\$0	\$0	\$0
	\$12,898,468	\$0	\$12,633,066	\$0
Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	\$12,898,468	\$0	\$12,633,066	\$0

Expenditures by Category

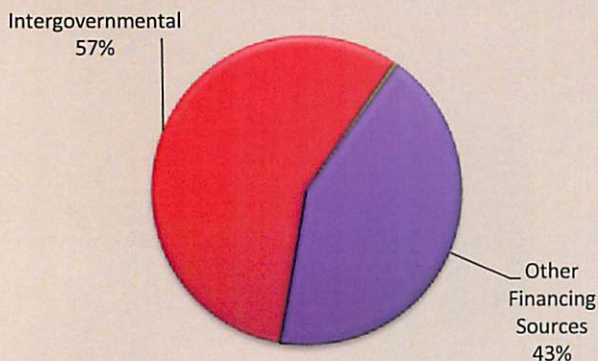
Salaries & Wages	\$627,204	\$0	\$467,046	\$0
Employee Benefits	\$246,721	\$0	\$170,746	\$0
Operating Expenses	\$1,373,728	\$0	\$5,004,127	\$0
Other Services & Charges	\$7,120,493	\$0	\$3,294,370	\$0
Capital Outlay	\$810,639	\$0	\$1,683,311	\$0
Travel Expenses	\$0	\$0	\$66,836	\$0
Interdepartmental Expense	\$102,605	\$0	\$119,107	\$0
Transfers Out	\$630,078	\$0	\$0	\$0
Total Expenditures	\$10,911,468	\$0	\$10,805,543	\$0

Income (Loss)	\$1,987,000	\$0	\$1,827,523	\$0
---------------	--------------------	------------	--------------------	------------

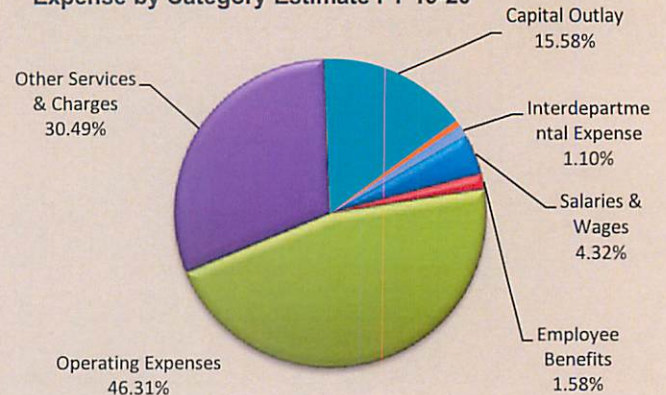
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$4,629,941	\$6,647,202	\$6,616,941	\$8,444,464
Additions/Reductions to Fund Balance:	\$1,987,000	\$0	\$1,827,523	\$0
Ending Fund Balance:	\$6,616,941	\$6,647,202	\$8,444,464	\$8,444,464

Revenue by Source Estimate FY 19-20



Expense by Category Estimate FY 19-20



Jail Commissary Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Charges for Services	\$2,281,012	\$0	\$2,103,759	\$0
Total Revenue	\$2,281,012	\$0	\$2,103,759	\$0

Use of Fund Balance

	\$0	\$0	\$0	\$0
Total All Sources	\$2,281,012	\$0	\$2,103,759	\$0

Expenditures by Category

Salaries and Wages	\$151,594	\$0	\$132,451	\$0
Employee Benefits	\$54,075	\$0	\$55,312	\$0
Operating Expenses	\$662,933	\$0	\$873,612	\$0
Other Services & Charges	\$499,391	\$0	\$511,395	\$0
Capital Outlay	\$7,353	\$0	\$203,480	\$0
Interdepartmental Expense	\$2,226	\$0	\$1,500	\$0
Transfers Out	\$0	\$0	\$11,230	\$0
Total Expenditures	\$1,377,571	\$0	\$1,788,980	\$0

Income (Loss)

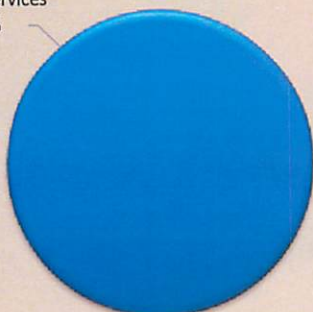
	\$903,441	\$0	\$314,779	\$0
--	-----------	-----	-----------	-----

FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$569,023	\$1,009,079	\$1,472,464	\$1,787,243
Additions/Reductions to Fund Balance:	\$903,441	\$0	\$314,779	\$0
Ending Fund Balance:	\$1,472,464	\$1,009,079	\$1,787,243	\$1,787,243

Revenue by Source Estimate FY 19-20

Charges for Services
100.00%



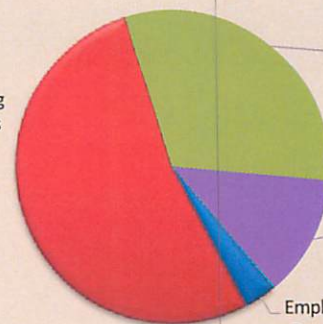
Expense by Category Estimate FY 19-20

Operating
Expenses
53.10%

Other Services
& Charges
31.08%

Capital Outlay
12.37%

Employee
Benefits
3.36%



Juvenile Justice Center

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Sales Tax Revenue	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0

Use of Fund Balance

	\$0	\$0	\$0	\$0
Total All Sources	\$0	\$0	\$0	\$0

Expenditures by Category

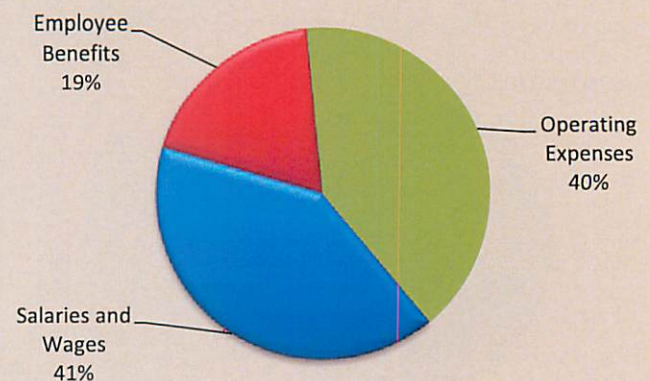
Salaries and Wages	\$0	\$0	\$318,468	\$0
Employee Benefits	\$0	\$0	\$148,135	\$0
Operating Expenses	\$27,831	\$0	\$317,075	\$0
Total Expenditures	\$27,831	\$0	\$783,677	\$0

Income (Loss)	-\$27,831	\$0	-\$783,677	\$0
----------------------	------------------	------------	-------------------	------------

FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$2,858,072	\$2,830,241	\$2,830,241	\$2,046,563
Additions/Reductions to Fund Balance:	(\$27,831)	\$0	(\$783,677)	\$0
Ending Fund Balance:	\$2,830,241	\$2,830,241	\$2,046,563	\$2,046,563

Expense by Category Estimate FY 19-20



Section I: County Elected Officials

County Commissioners
County Clerk
County Sheriff

County Assessor
County Treasurer
Court Clerk

Section II: Budget Board Office

Procurement

Section III: BOCC Divisions

BOCC Internal Services

Human Resources
Information Technology
Building Operations
Administrative Services

Other Services

Engineering/Highways/Levee
Inspections
Social Services
Early Settlement
Court Services
County Parks

Section IV: Other Offices

District Attorney
Election Board
Alternative Courts

Juvenile Bureau
Public Defender

Section V: Outside Agencies

OSU Extension Center
TAEMA
River Parks Authority
Excise Board

State Auditor
INCOG
Tulsa's Future

Section I

County Elected Officials

County Commissioners

County Clerk

County Sheriff

County Assessor

County Treasurer

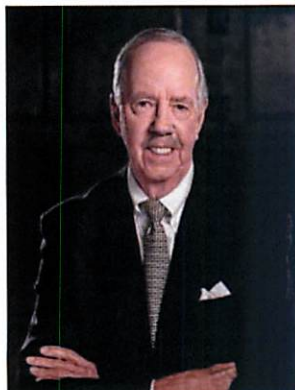
Court Clerk



*Tulsa County Commissioner,
District 1
Stan Sallee*



*Tulsa County Commissioner,
District 2
Karen Keith*



*Tulsa County Commissioner,
District 3
Ron Peters*

Tulsa County Commissioners

The County Commissioners are known as the "Chief Administrators" in the County.

The County Commissioners are responsible for a variety of critical County functions. The three County Commission districts include all areas in the County, including the incorporated cities and towns.

The County Commission is responsible for all the County buildings, including the Courthouse. The County Commission is responsible for setting personnel and human resource policies. At weekly County Commission meetings they approve hiring, terminations, training and other personnel matters of employees throughout the County. When someone has a major complaint against the County Assessor's office, Treasurer's office, County Clerk's office, Court Clerk's office or the Sheriff, the lawsuit (by statute) is filed against the County Commission.

The Commissioners are responsible, by statute, for developing and overseeing the County budget. One of the Commissioners chairs the "Budget Board." Only the County Commission can sell, buy or renovate County land or buildings.

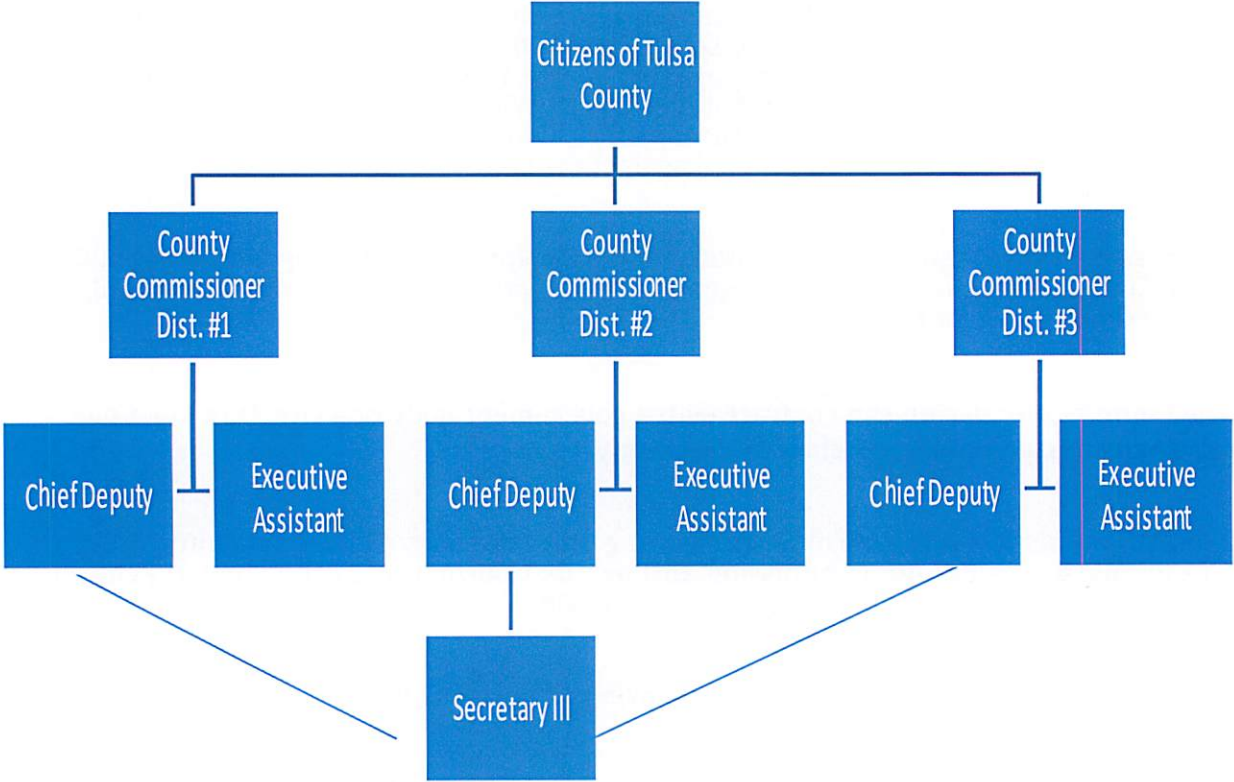
Only the County Commission can contract with a government body of a city. Only the County Commission can issue bonds on behalf of the County.

The County Commission is responsible for ensuring that state laws regarding County inventory laws are followed. The County Commission, through its Information Technology director and staff, is responsible for the use of technology County-wide.

The County Commission is responsible for approving all bills and claims.

While only required by statute to meet monthly, the Tulsa County Commission meets weekly. Prior to each Board of County Commissioners meeting, they receive many pages of material to review in order to approve or disapprove by vote in the Monday morning meeting.

Tulsa County Commissioners Organizational Chart



Tulsa County Clerk's Office

*Tulsa County Clerk
Michael Willis*

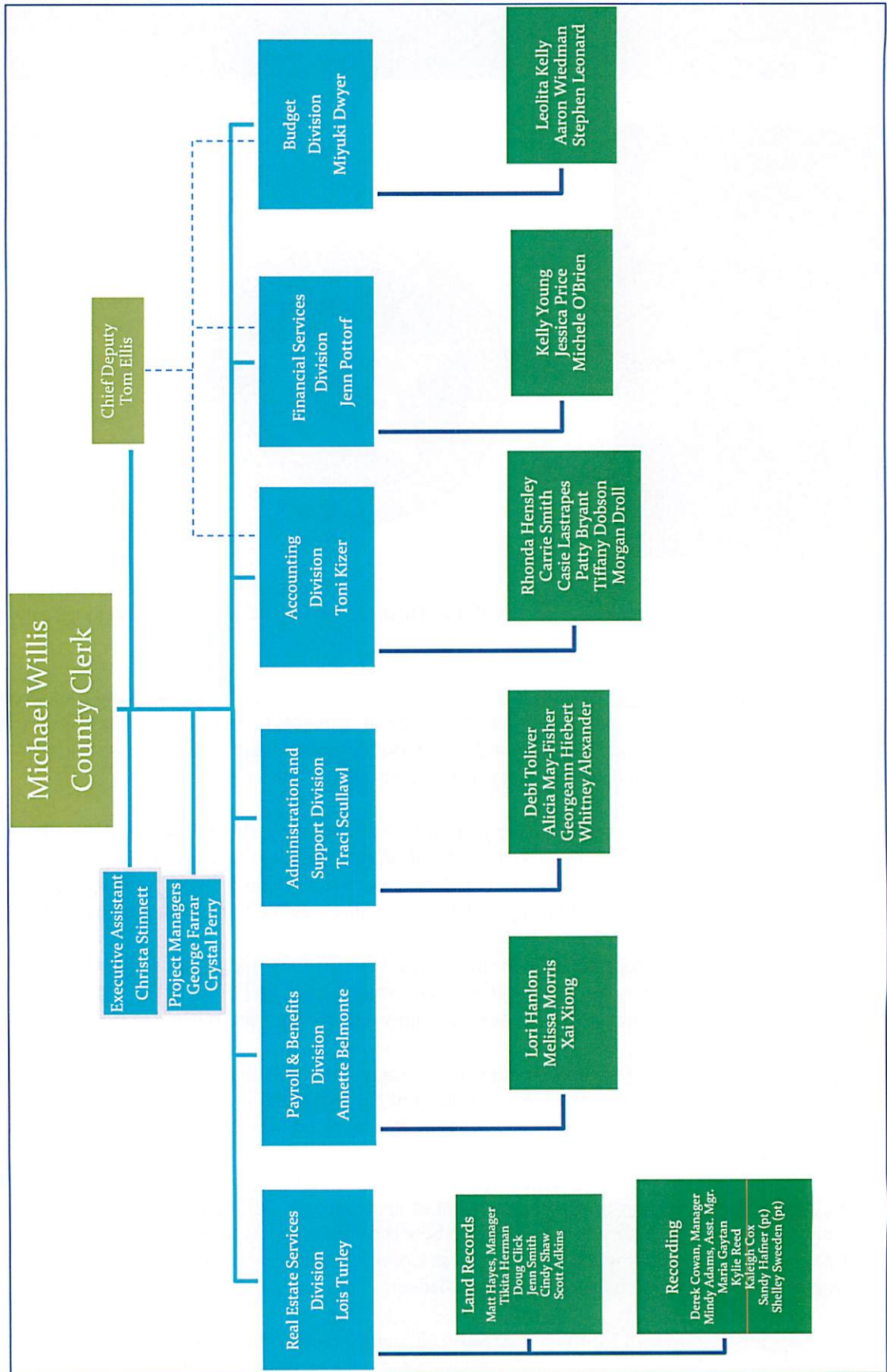


In addition to the County Clerk and his direct staff, the Tulsa County Clerk's Office is organized into the following six divisions:

- **The Real Estate Services Division** is divided into two work groups: Recording and Land Records. These groups are responsible for processing and preserving documents to be placed on the public record. Included in these records are deeds, mortgages, liens and subdivision plats. This division also files other miscellaneous records including military discharge papers.
- **The Payroll Division** is responsible for preparing and processing all monthly and bi-weekly payrolls for all departments of the Tulsa County government and related agencies. In addition, staff administers wage deductions and verifies the reliability of pay data. The division also delivers payroll checks, maintains compliance with tax laws, records paperwork for new hires and edits existing employee files.
- **The Budget Division** prepares and administers the Tulsa County budget including all budget reporting, amendments and submissions. It performs administrative work on behalf of the Tulsa County Budget Board and manages financial transactions for county departments and related entities.
- **The Financial Services Division** prepares the Comprehensive Annual Financial Report for Tulsa County, the financial reports for the Tulsa County Industrial Authority and the Schedule of Expenditures of Federal Awards. It maintains the county's chart of accounts and reconciles the general ledger before month-end and annual close.
- **The Accounting Division** directs the payment of invoices on behalf of all offices and departments of Tulsa County. The division also serves as a liaison between Tulsa County and vendors to ensure proper posting of payments. It routinely works with the Tulsa County Treasurer's Office, and other divisions in the County Clerk's Office to balance the general ledger.
- **The Administration and Support Division** conducts several functions assigned to the County Clerk's Office through Oklahoma Statutes. The division provides recording secretary and business record keeping services to the Board of County Commissioners, Budget Board, Board of Tax Roll Corrections, Excise Board, Equalization Board and the Tulsa County Employees Retirement System. It also assists with apportionment of funds to other taxing entities in Tulsa County.



Tulsa County Clerk Organizational Chart





*Tulsa County Sheriff
Vic Regalado*

Our Mission is:

Provide quality law enforcement, custodial and court-related services to all persons within Tulsa County and to perform all duties mandated to us by the Constitution of the United States of America and the State of Oklahoma in a professional, ethical and cost-efficient manner.

We will be successful in our mission by accomplishing the following objectives:

EFFECTIVE utilization of human and organizational resources for improved cooperation, teamwork and leadership skills building.

CREATIVE motivation of individual employees to increase productivity and continuing development of personal and professional skills.

POSITIVE involvement in the affairs of the community for enhanced interpersonal communications.

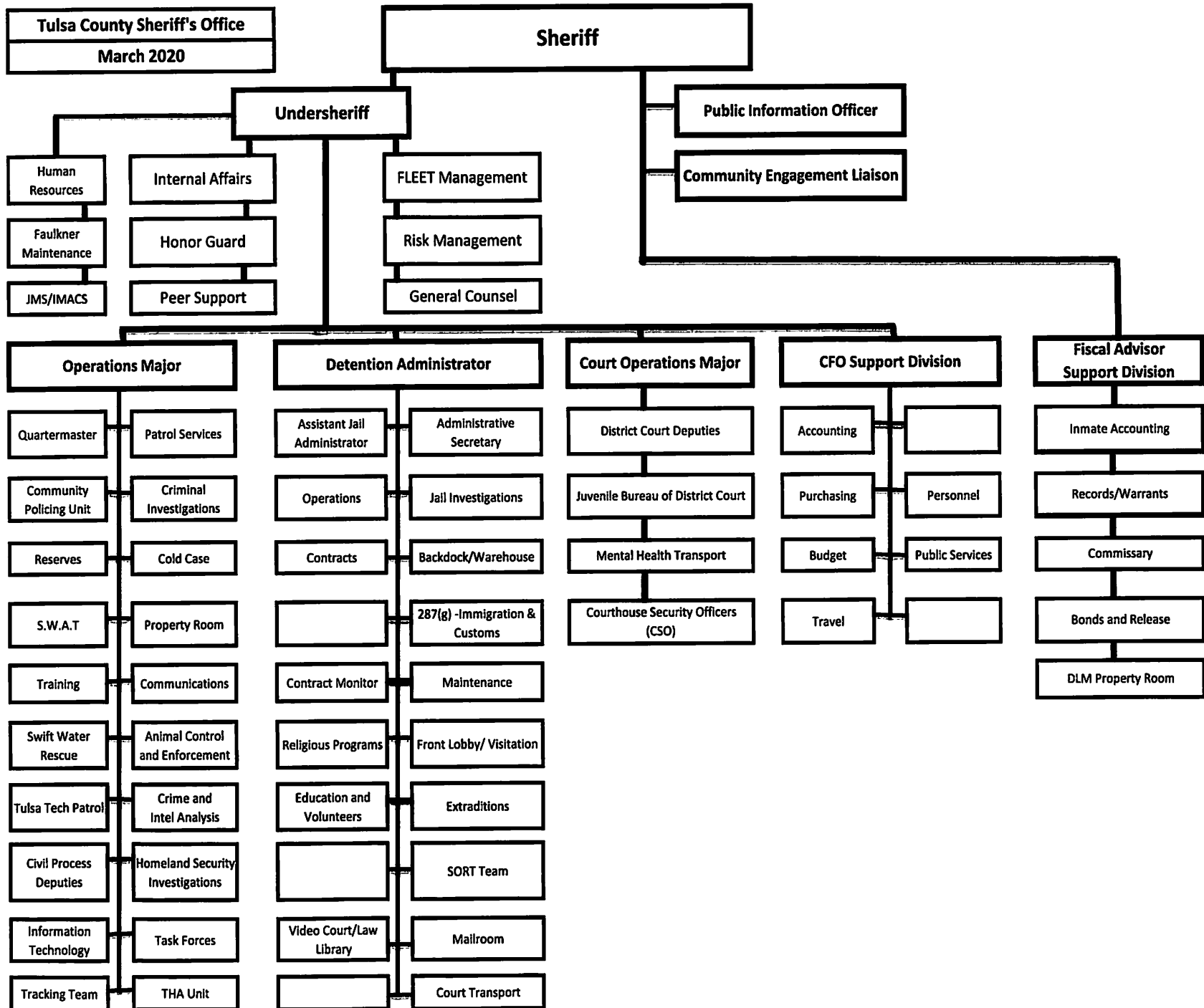
ACTIVE participation of all employees in organizational development and processing for improved internal communications.

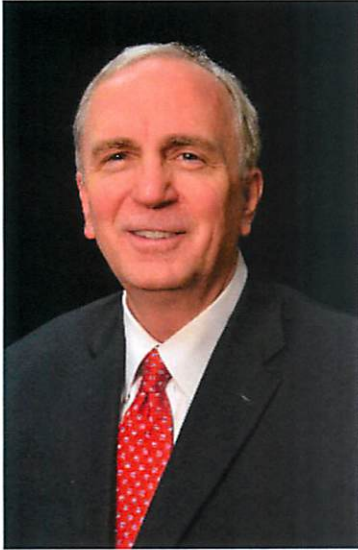
RESPONSIVE interaction with all criminal justice agencies for increased exchange of information and growth of statewide networks.

INNOVATIVE application of available technology for crime prevention, detection, reporting, apprehension, and incarceration of criminals.

OBJECTIVE analysis of planned activities for achieving targeted objectives, assuring proper expenditure of limited funding resources.

The Sheriff's Office will continue to carry out its motto: **"Total Commitment Serving Others"**

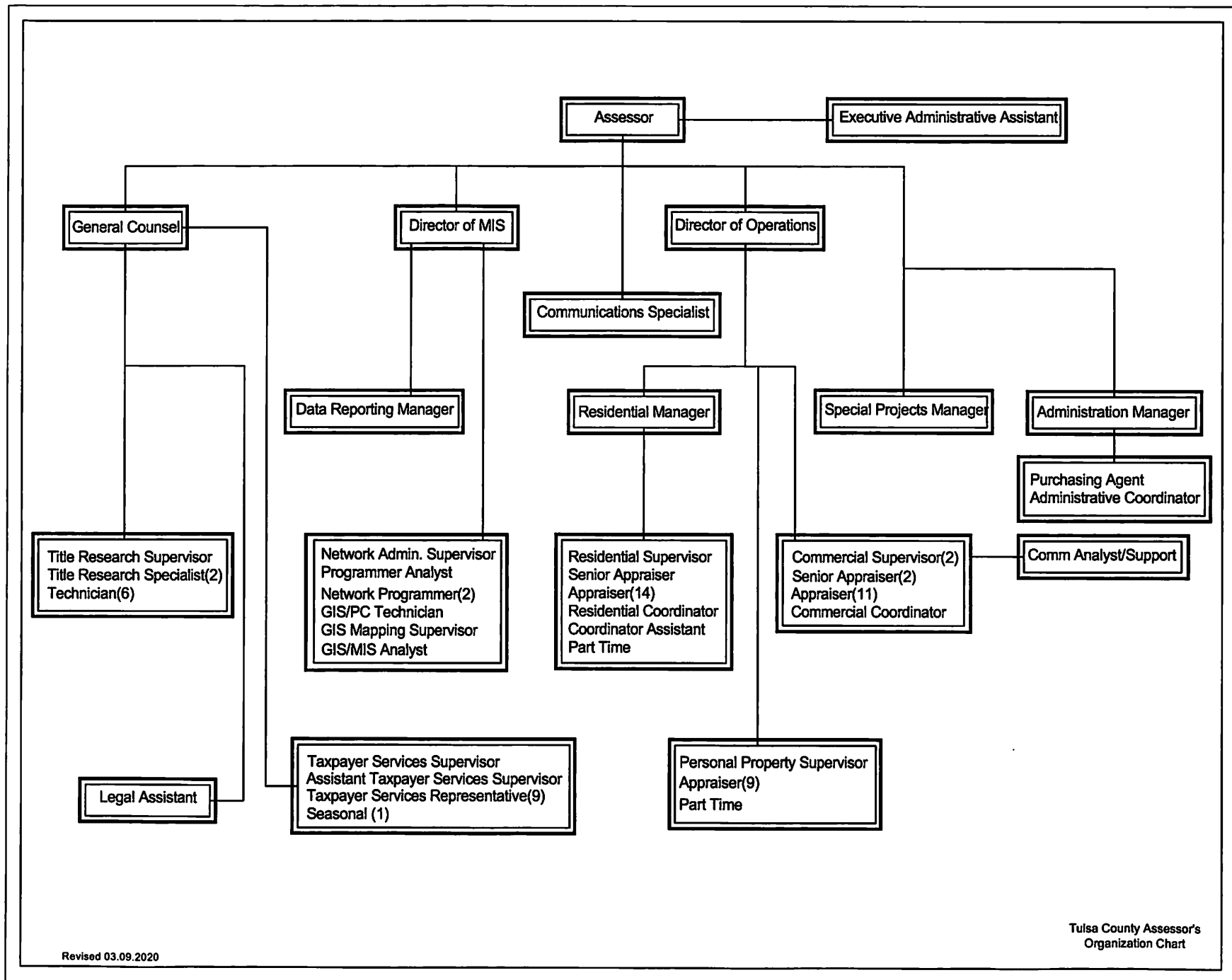




*Tulsa County Assessor
John A. Wright*

The **County Assessor** determines a fair market value on property as of the tax date (January 1). Oklahoma property taxes are "ad valorem", a Latin term meaning "as to value". The Assessor's fair cash value of all real and personal property is converted to an assessed value based on the statutory assessment ratio. These values are then given to the Excise Board to calculate tax levies based on money requested and approved per taxing jurisdiction. Once calculated, these levies are passed back to the Assessor who certifies the tax roll to the Treasurer for collection. The above process of property valuation by the Assessor and approval of funds by the Excise Board establishes funding for all entities in Tulsa County that receive "ad valorem" taxes.

By Title 68 Section 2815 of the Ad Valorem Tax Code, "The County Assessor shall take an oath that s/he will assess all property as provided by law." To ensure that fair and equal assessments are achieved, this office has field appraisers who continually work to update property records. Tulsa County's appraisal system is based on modern, sound and nationally accepted appraisal principles and methods.





*Tulsa County Treasurer
J. Dennis Semler*

Revenue Collection

The primary responsibility of the Treasurer is to receive, manage, and invest all revenues received by County Government. The revenues include ad valorem property taxes, business taxes, personal property taxes, public service corporation taxes, fire and drainage district revenues, Oklahoma Tax Commission payments and various other sources of revenue.

Financial Management

All revenues are fully invested daily and are either fully collateralized by government securities or are FDIC insured. The majority of revenues are received by mail through an automated processing system which results in a more immediate investment of funds and allows for more accurate processing of payments. Collections are balanced on a daily, monthly, and year-to-date basis, which allows the investment of funds to be made with greater accuracy.

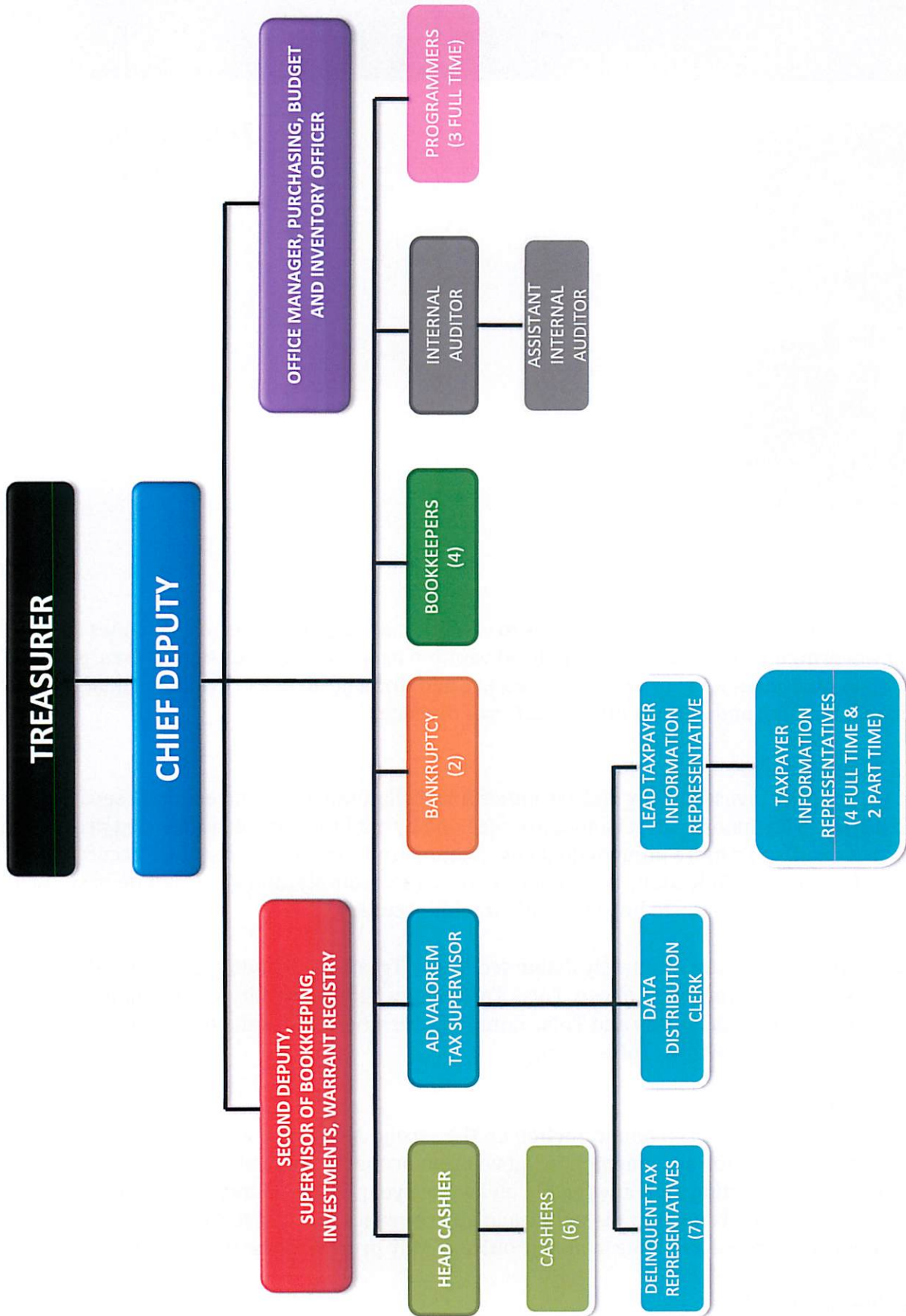
After collection, revenues are ultimately disbursed by the Treasurer. Funds are disbursed to the public schools, Tulsa Community College, Tulsa Technology Center, the City-County Library system, municipalities within Tulsa County and Tulsa County Government. All of the funds paid to the Tulsa County Treasurer remain within Tulsa County.

Property Auction

The Treasurer's office conducts a public auction on the second Monday of each June. The auction is for the sale of real estate for non-payment of ad valorem property taxes or non-payment of special assessments such as cleaning and mowing. On an average year, Tulsa County will auction 475 to 500 such properties. The sale is open to the public and all properties are sold to the highest bidder. Lists of these properties become available from our office in May preceding the June auction.

Property Management

The Treasurer's office is responsible for management of county owned property. The Treasurer may sell these properties by auction upon approval of the Board of County Commissioners.





*Tulsa County Court Clerk
Don Newberry*

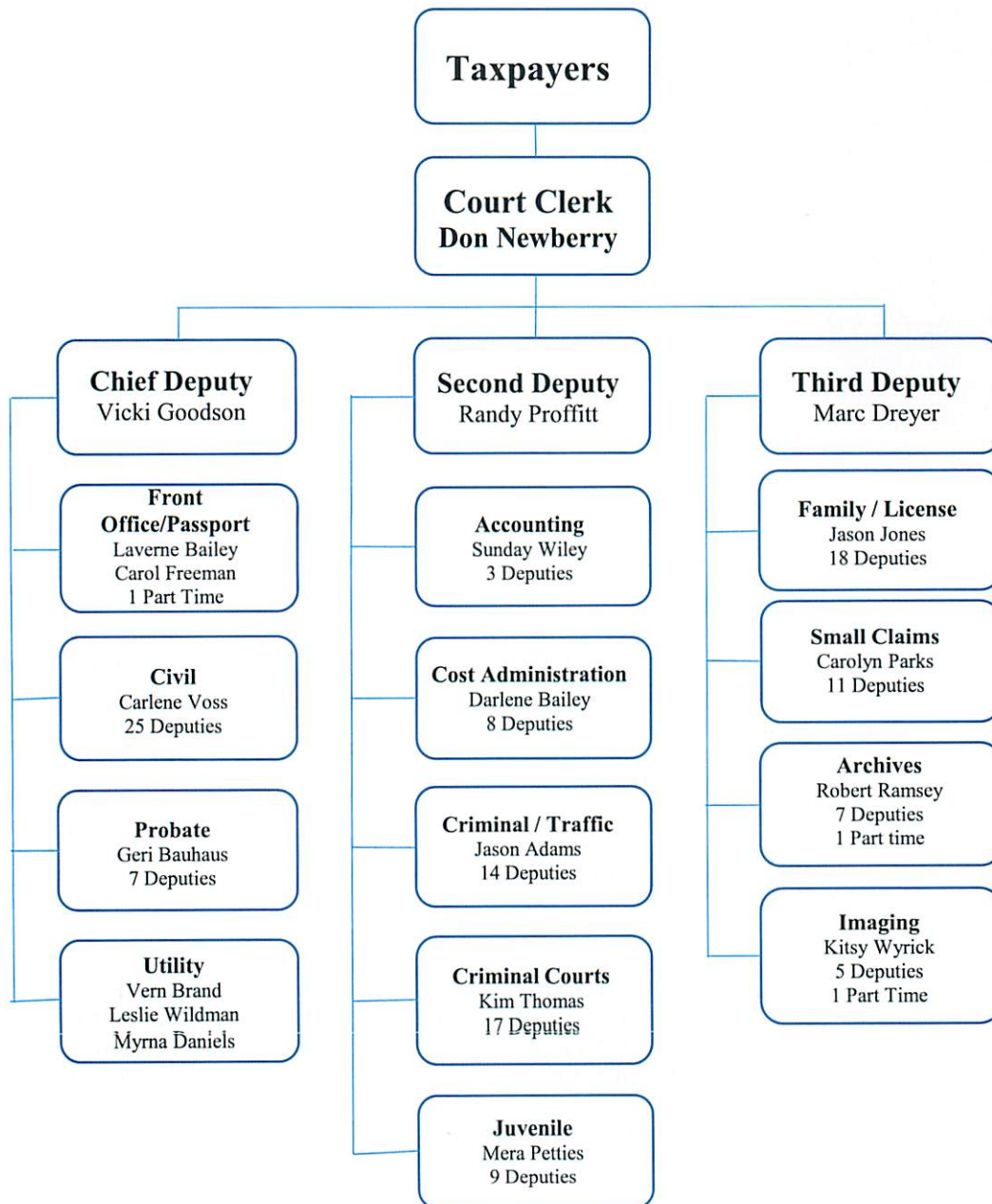
Pursuant to Oklahoma State Statutes, the Court Clerk, as an elected official, is charged with maintaining the integrity of all Tulsa County District Court cases. These cases are filed in their respective departments in the main offices of the Court Clerk on the second floor of the Tulsa County Courthouse.

Tulsa County Court Clerk Departments include Small Claims, Civil, Domestic and License, Probate, Criminal and Traffic, Criminal Courts, Juvenile, Records and Microfilm, Archives, Court Cost Administration, Accounting, Secretarial and Support Staff.

The Court Clerk also provides personnel for thirty-three (33) District, Associate and Special Judges, maintains statistics regarding the filing and disposition of all cases, and collects statutory fines, fees, and forfeitures. A portion of all fines, fees and forfeitures collected by the Clerk is the source of revenue from which the office and the Courts are budgeted to operate. Expenditures include: jurors and witness fees, Public Defender salaries, transcript purchases, printing of forms, postage, utilities, courtroom maintenance, furniture, equipment and general supplies. The balance of monies collected is sent to the State Judicial Fund for the operation of District Courts throughout the state.

Tulsa County Court Clerk

Organizational Chart



Total: 144 Full Time Employees
3 Permanent Part Time Employees**

**** When fully staffed**

Paid by General Fund and Court Clerk Revolving Fund

Section II

Budget Board Offices

Procurement



*Director
Matney Ellis*

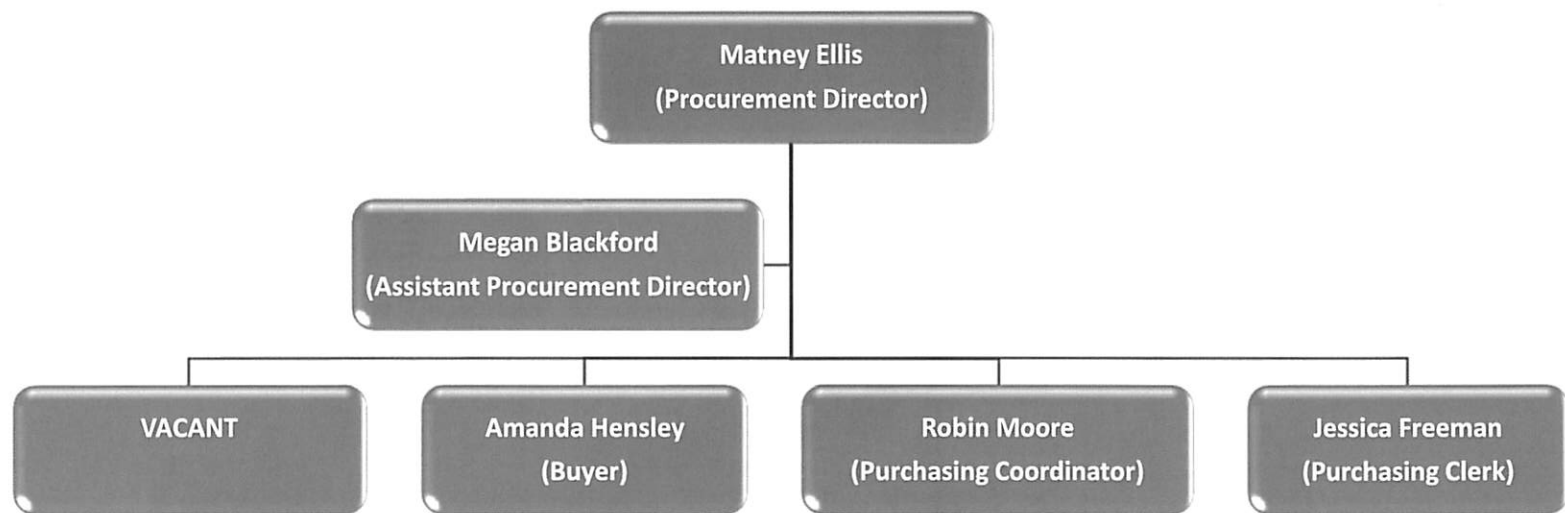
Tulsa County Procurement is a centralized Procurement Department used by all departments and offices, stressing compliance & accountability, fiscal responsibility, customer service, and operational efficiency in the purchasing process. More than 20,000 purchase orders are processed annually at Tulsa County.

All County purchasing is centralized in the Procurement Department and has statutory authority under Title 19 § 1500 County Purchasing Act to develop, implement and promote policies and procedures that allow the procurement of materials, equipment and services through contracts that are flexible, value based and are in the best interests of the State and its political subdivisions.

The Procurement Department provides services to all countywide departments by researching vendors and finding the most efficient products. The department strives to ensure that all purchases made by the County are the best buy for the taxpayer's dollar.

A well-organized purchasing system ensures that good business practices are followed when goods and services are purchased, leased or lease/purchased, or obtained by any other method that is in the best interest of the County.

County purchasing practices are regulated by the County Purchasing Act as defined in the Oklahoma Statutes, Title 19, Chapter 33, "County Purchasing Procedures." The legislature has revised these statutes each year since the original laws were written to keep them current and beneficial.



Section III

BOCC Divisions

BOCC Internal Services

Human Resources
Information Technology
Building Operations
Administrative Services

BOCC Other Services

Engineering/Highways/Levee
Inspections
Social Services
Early Settlement
Court Services
County Parks

BOCC Internal Services

Human Resources
Information Technology
Building Operations
Administrative Services



Director
Kathy Burrows

Tulsa County

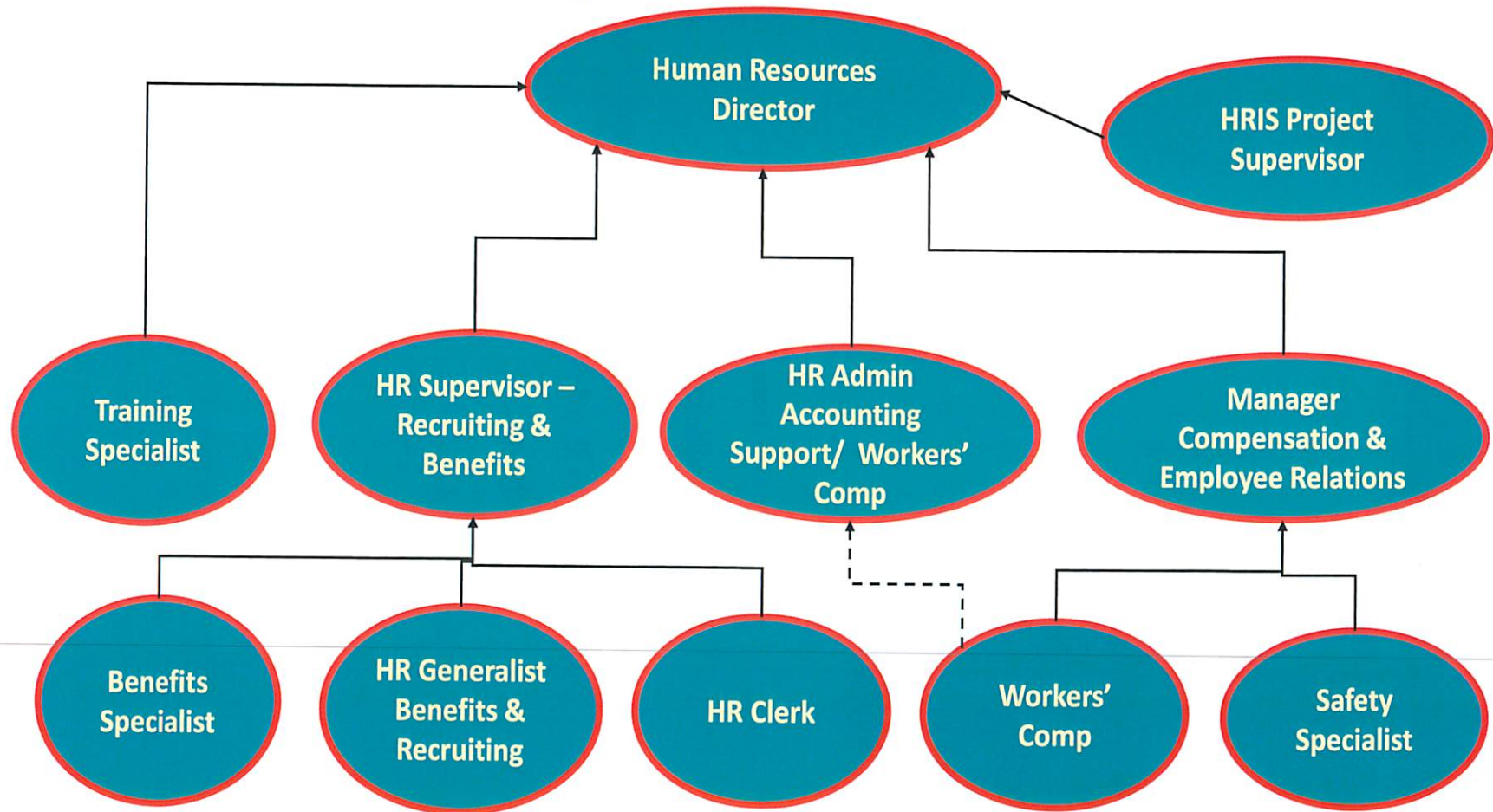
An Affirmative Action Employer Committed to Workplace Diversity

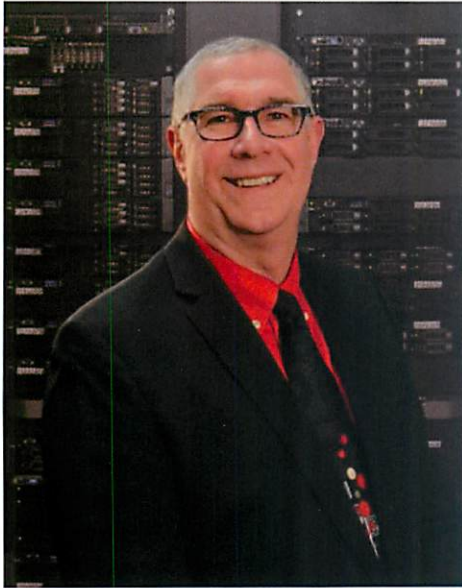
The Human Resources Department through strategic partnerships and collaboration works to recruit, develop and retain a high performing and diverse workforce. Our goal is to foster a healthy, safe and productive work environment throughout Tulsa County. We serve employees, their families, departments and the public in order to maximize individual and organizational performance to position Tulsa County as an employer of choice.

The Human Resources department manages a comprehensive compensation program and provides employee relations that supports the goals and objectives of Tulsa County through its most valuable resource, its employees. Human Resources provides staff to recruit and retain employees to Tulsa County, administer benefits programs, provide training and education classes both online and instructor-led, safety programs to ensure a safe work environment and manage employee injuries.

We are a full service team that assists employees with all their Human Resources needs while being employed at Tulsa County and into retirement.

Tulsa County Human Resources Organizational Chart





*Director
Dan Pease*

Working for ONE Tulsa County.

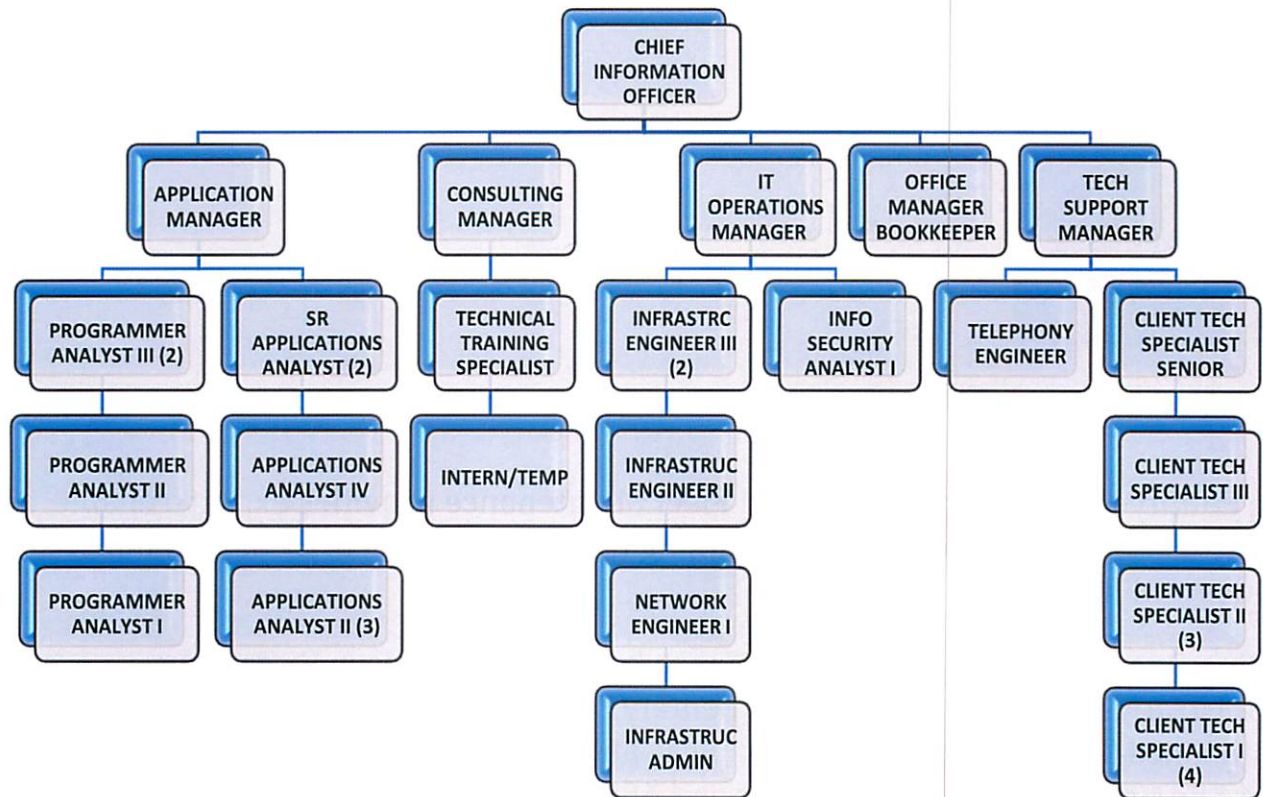
OUR MISSION STATEMENT

We are trusted, innovative leaders who deliver flexible solutions that enhance public services and create new efficiencies throughout Tulsa County.

OUR VISION

The Tulsa County Information Technology Department will provide secure, reliable, and integrated technology solutions in the most cost-effective manner, while delivering excellence in customer service. In support of this vision, we will:

- Partner with the County Government community to understand the information technology needs of all County entities.
- Develop, enhance, and manage the County's IT infrastructure to provide transparent and highly functional connectivity among all information resources.
- Provide leadership and planning for the effective and strategic use of emerging technologies.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.





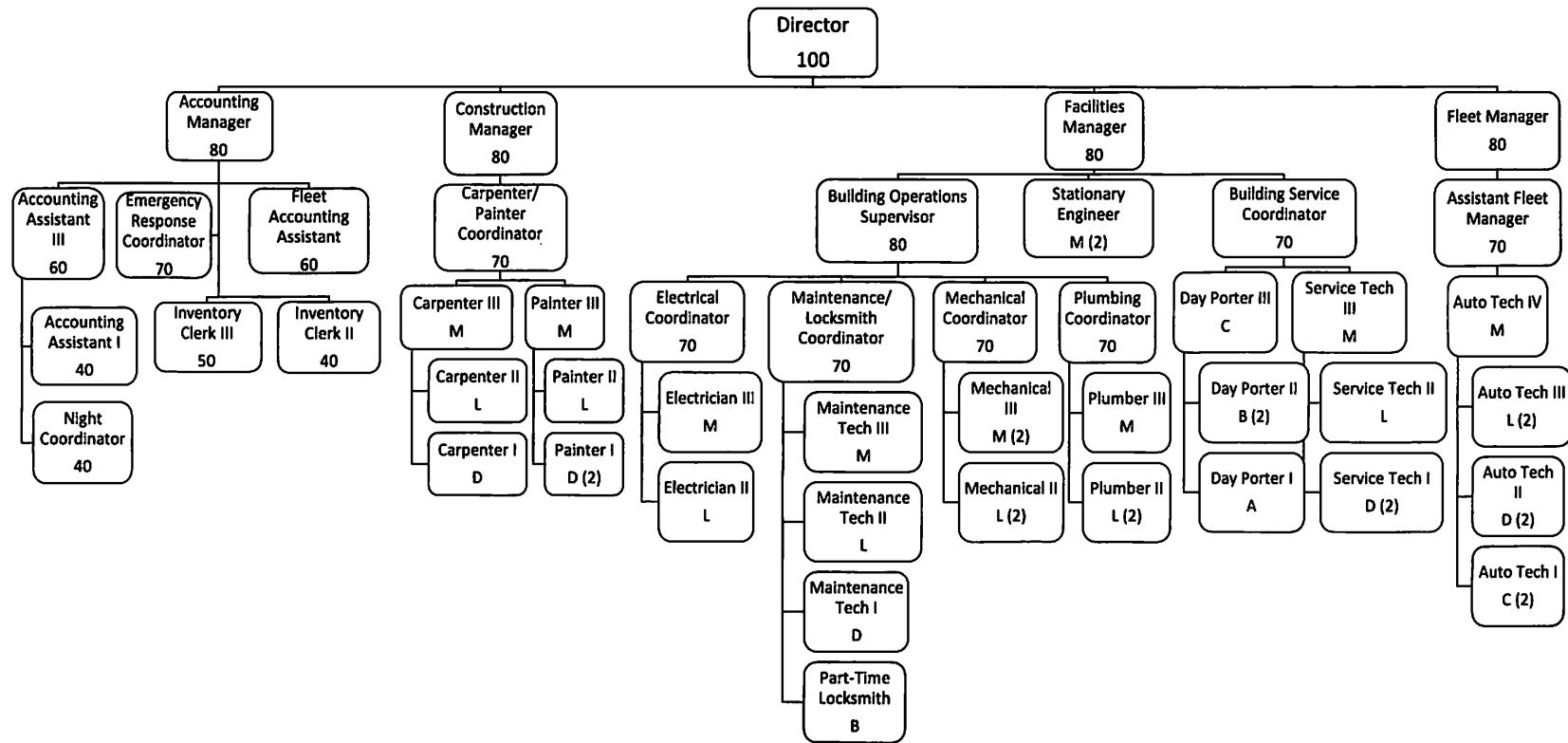
Director
Ronny Walker

Tulsa County Building Operations and Fleet Maintenance provides expert, reliable, and friendly customer service while maintaining the safety and security of the county's facilities and fleet.

Building Operations and Fleet Maintenance has 57 employees in 8 sections – Administrative, Building Services, Carpenter/Paint Shop, Electrical, Fleet Maintenance, Maintenance/Locksmith, HVAC Mechanical, and Plumbing that is primarily responsible for 944,244 square feet in 14 facilities and 450 vehicles.

Building Operations has numerous utility accounts and service contracts that are maintained for the various County facilities and locations on a monthly basis. An average of 1,600 purchase orders and 4,000 work orders are processed for Building and Fleet Operations annually. Additionally, parking control for over 694 parking permits in 12 different locations is maintained. Revenue collections from various reimbursements by the Courts, District Attorney, and other user departments exceeds \$750,000 for the year.

Building Operations 2021



Current Chart 57 Positions 56 Full time and 1 Part Time



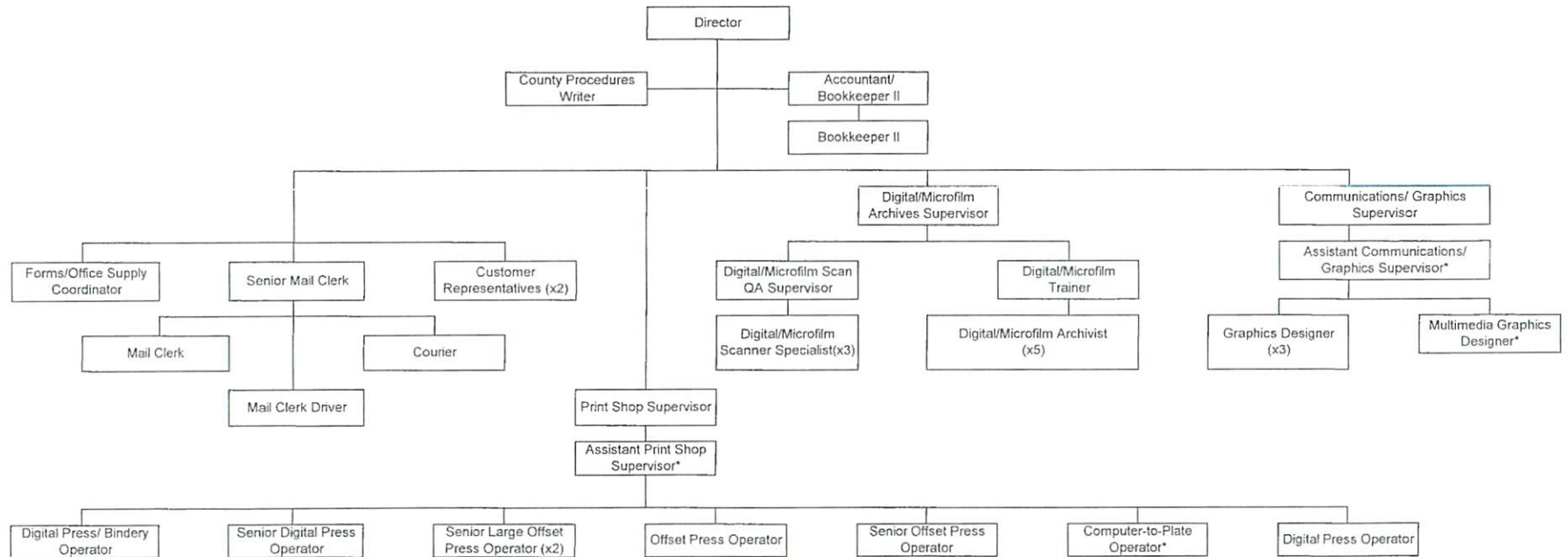
Director
Gary Fisher

The Administrative Services Department's core mission is to support the work of all of Tulsa County's elected officials in serving their constituents. A range of products and services are available, including: graphic design, pre-press, print production, quick-print, bindery, video, photography and drone overflight resource; digital archiving of millions of public records, including conversion of microfilm to digital format; daily mailroom pick-up, delivery and outbound processing of mail for the Courthouse complex and numerous outlying offices; printing, maintenance and daily delivery of standard forms; digital copier management at around 40 locations; assistance with policies and procedures writing; and streamlined order-and-delivery of office supplies and print cartridges.

In addition to County elected officials, Administrative Services also provides services to the Tulsa County Election Board, Fairgrounds Trust Authority, County Parks Department, River Parks Authority, Family Center for Juvenile Justice and many other County affiliated offices and authorized non-profits. Certainly one of Administrative Services' proudest public services is the production of all the official ballots used by citizens when voting in Tulsa County's public elections.



Tulsa County
Administrative Services
Organizational Chart
Fiscal Year 2020-2021



*Dual Assignment
36 Full Time Positions Authorized

Approved: 
(Printed 03/09/2020)

BOCC Other Services

Engineering/Highways/Levee

Inspections

Social Services

Early Settlement

Court Services

County Parks

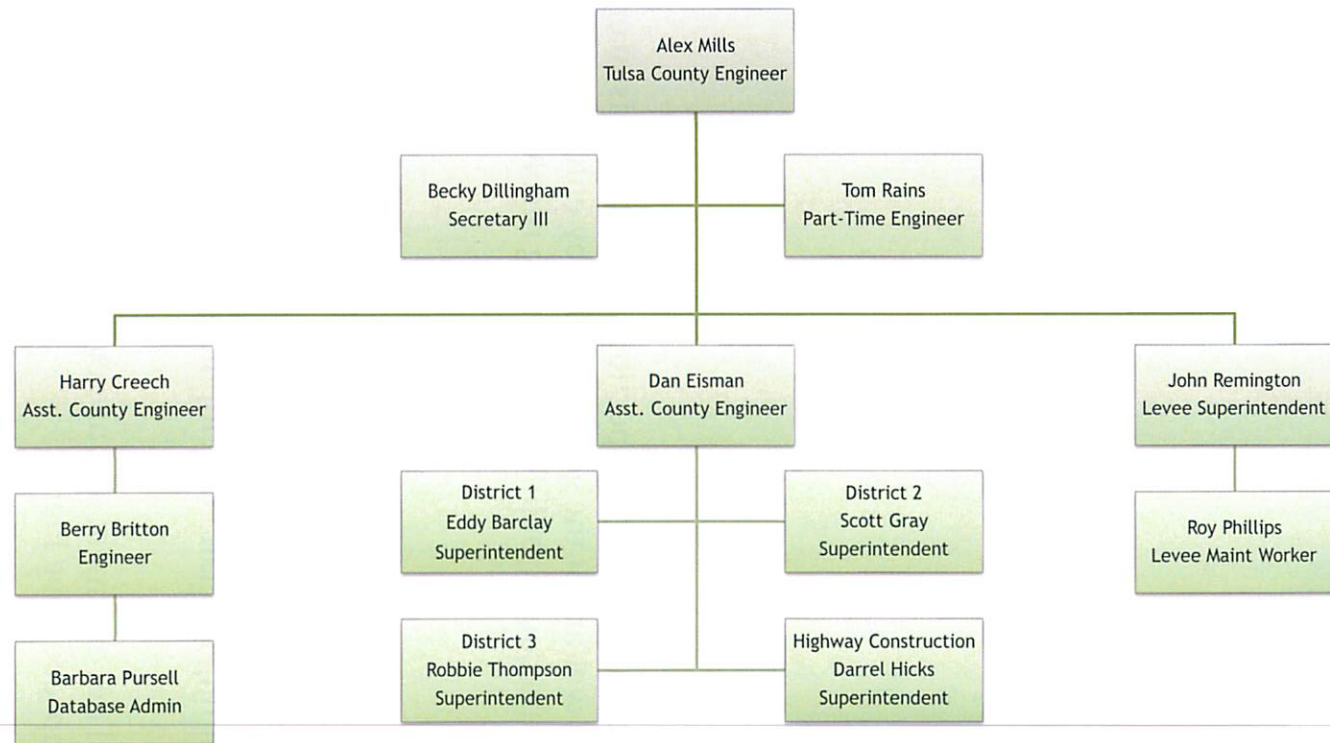


*Director
Alex Mills*

The Tulsa County Engineering Department and Levee Maintenance, under the direction of the Board of County Commissioners of Tulsa County, provide the following services:

- Engineering design for projects assigned by the Board in the civil engineering area
- Supervision of the Tulsa County Highway Department
- Provide assistance to other local governments and agencies as assigned by the Board
- Assist with subdivision planning, review, and inspection
- Utility Permit System administration
- Right-of-way information
- Tax resale property administration
- Construction contract administration
- Construction inspection
- Roadway safety administration
- Roadway and drainage complaint administration

Tulsa County Engineering Department



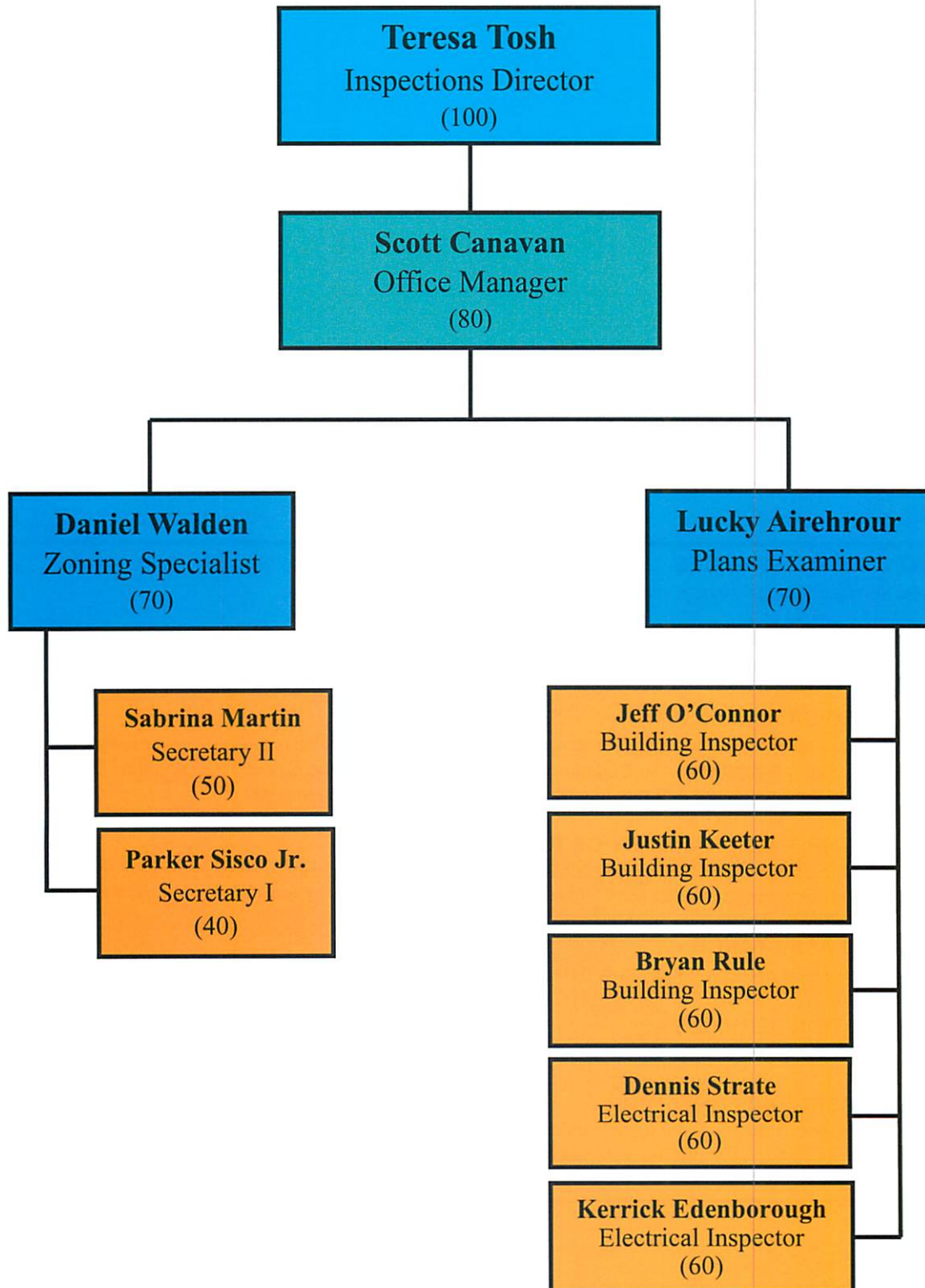


*Director
Teresa Tosh*

The mission of the Tulsa County Inspections Department is to ensure the health, safety, and welfare of the general public by enforcing all adopted code regulations and county building and zoning resolutions. To fulfill this mission we will:

- Educate the public on the safe development of land and buildings
- Provide professional plan review and development permitting
- Inspect all building and land development for International Code Council compliance
- Ensure that all development and use complies with the County Zoning Code and Comprehensive Plan
- Work with FEMA and perform the duties of the Tulsa County Floodplain

Inspections





*Director
Linda Johnston*

TULSA COUNTY SOCIAL SERVICES

...provides critical services through several vital programs...

TULSA COUNTY RECYCLED MEDICATION PROGRAM –

Our nationally-recognized medication recycling program. \$25 Million (AWP) and counting!

TULSA COUNTY MEDICAL CLINIC –

Where the medically underserved can receive medical services at no cost. This clinic is the only daytime free health clinic in Tulsa County. Through a unique partnership with Community Care, Tulsa County, the City of Tulsa and the Library, employees can access health care at a drop-in clinic that requires no appointment and no co-payments.

THE GEORGE PROTHRO, MD PHARMACY OF TULSA COUNTY –

Provides a variety of pharmaceutical products at discounted prices. Many senior citizens access services through this program because of the ever-increasing cost of medications. This pharmacy is the only one of its kind in the State of Oklahoma.

EMERGENCY FOOD ASSISTANCE –

Is available to families who are awaiting an eligibility determination for food stamps from the Department of Human Services.

BURIAL OR CREMATION SERVICES –

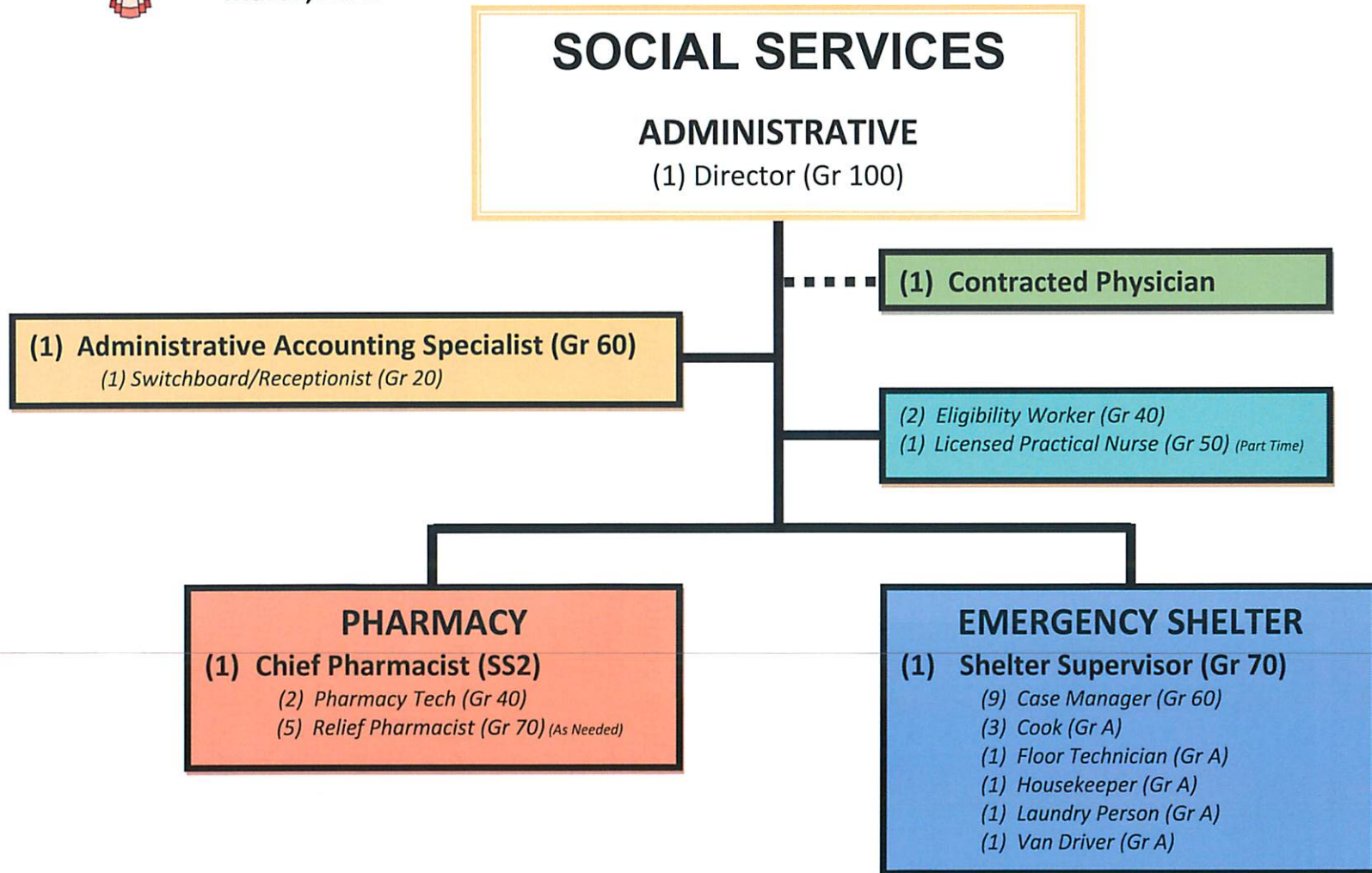
An assistance program for individuals or families who do not have the resources to inter or cremate a loved one.

TULSA COUNTY EMERGENCY SHELTER –

Provides temporary emergency housing and basic services for homeless families. This shelter is the largest service provider to homeless families in our community. Comprehensive case management is provided to each family to move these families from the streets to a stable home environment.



**Tulsa County Social Services
Organizational Chart
March, 2020**





Director
LeiLani Armstrong

Our Mission Is:

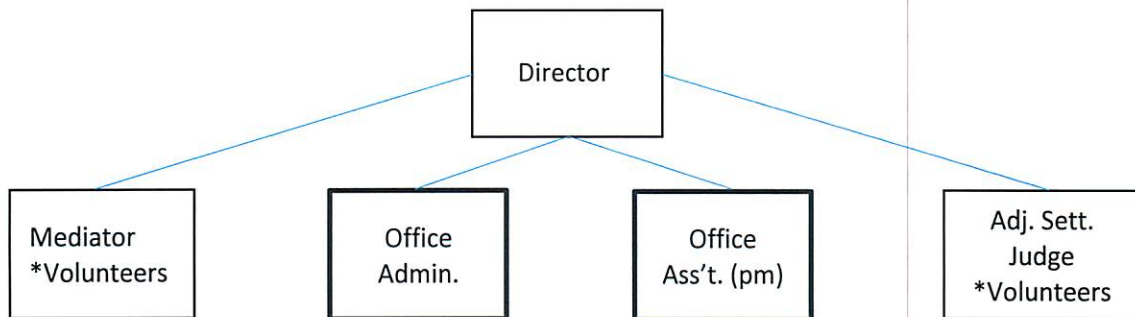
To provide high quality conflict resolution services to the courts and residents in northeast Oklahoma that are fair, effective, inexpensive, and, expeditious as an alternative to traditional litigation.

What does Early Settlement Mediation and Settlement Conferences do?

- Provides court-sponsored mediation, conciliation, and settlement conference services for the metropolitan Tulsa area including, but not limited to: Tulsa, Creek, and Okmulgee counties
- Types of cases include: Family & Divorce, Business litigation, Real Estate, Consumer/Merchant, Disability related, Probate, Landlord/Tenant, Employment, Breach of Contract, Nuisance, Discrimination, Harassment, Adult Guardianship & Child Permanency
- Trains volunteer mediator candidates from the community-at-large as well as the legal community in accordance with the Supreme Court of Oklahoma's chosen model of facilitative mediation
- Mentors mediator candidates through the certification process
- Provides mock mediation demonstrations and/or speakers to update civic

EARLY SETTLEMENT MEDIATION & SETTLEMENT CONFERENCES

ORGANIZATIONAL CHART



*Mediation & Adjunct Settlement Judge Volunteers number approximately 95 who are serving the program gratuitously.

Paid staff = 2.5 positions.



Director
Sherri Carrier

The mission of Tulsa County Court Services is:
To provide quality court services while enhancing public safety for the citizens of Tulsa County.

Court Services is located in the Tulsa County Courthouse basement in room B3. Court Services was originally established in 1963 and was then referred to as the New Day Program. Court Services has added many services over the past 57 years and attempts to meet the needs of the ever-changing criminal justice system.

Tulsa County Court Services attempts to follow the framework of Pretrial Justice utilizing national standards for pretrial release, which includes an operationalized mission, universal screening, validated risk assessments and risk-based supervision. Court Services also provides community service for all of Tulsa County, services for specialty courts and programs (which includes urinalysis testing), screenings for multiple courts and programs at the front end of incarceration, orders of services from the District Court Judges, special needs requests from the jail, requests from public defenders, attorneys, and prosecutors, and a variety of citizens' requests for themselves and family members. As bail reform moves across our nation, Court Services has begun to see a vast change in the number of individuals coming through the criminal justice system that are now offered more of an opportunity for non-financial release options. This change will include more individuals being interviewed and screened for release and more individuals being supervised by Court Services for low level criminal charges with the least restrictive conditions of release, and moderate to high level criminal charges with more strict conditions of release. In the past, money to secure bail was intended to ensure that people who were released from jail would return to court, but the pathways of pretrial reform are distinguishing the differences today.

Court Services is the Tulsa County hub for pretrial services, which includes crime deterrence, treatment referred services, employment referred services, and family reunification. A large part of pretrial success is treatment referred services. Tulsa County Court Services engages with individuals stricken with poverty, mental illness and substance abuse issues. Court Services also assists with individuals who are ordered as a condition of the court to be supervised while on private bond or personal recognizance bond. Those individuals who have the ability to pay a bond are sometimes required to have a GPS or SCRAM Alcohol Monitor as a condition of release if ordered by the court. Individuals who are considered indigent and cannot afford to pay for GPS/SCRAM supervision may be given community service in lieu of payment, if ordered by the court. This option gives the individuals an opportunity to learn a skill and possibly obtain employment in the future. Court Services pretrial release is not a wealth-based participant program for Tulsa County; it is a resource for the Tulsa County Jail for population and cost reduction, a resource for the courts and a savings to the taxpayers of Tulsa County.

Tulsa County Court Services is a cost saving resource for Tulsa County and a lifesaving resource for the citizens of Tulsa County. The services we provide ensure citizens of Tulsa County are given equitable access to pretrial rights regardless of their socioeconomic status.



Director
Vincent Trinidad

Our mission: "To improve the quality of life within the community, Tulsa County Parks promotes health and wellness, by providing opportunities in both natural and developed environments, where citizens and guests can enjoy recreation and leisure activities."

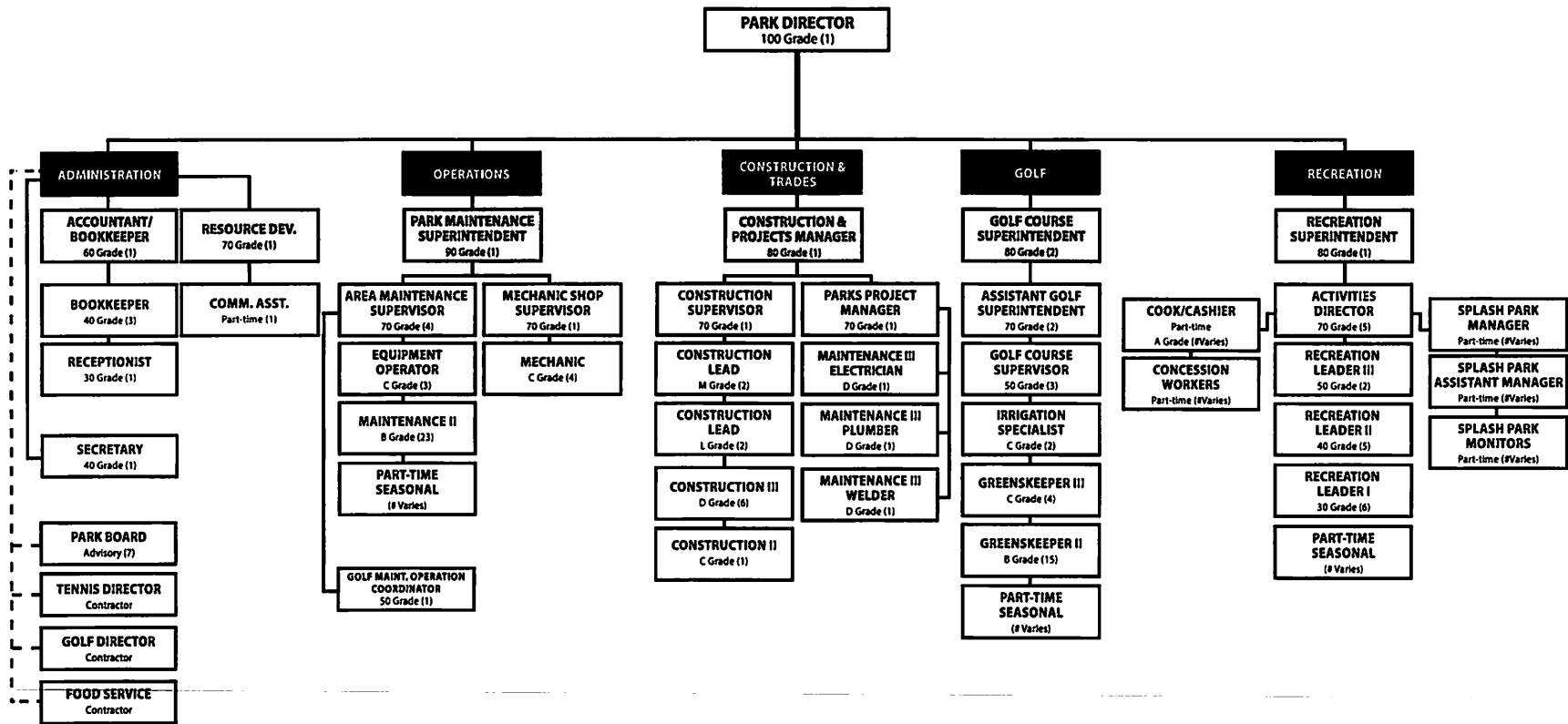
Tulsa County has the only County-operated park system in the State of Oklahoma. Tulsa County Parks Department exists by permissive state legislation, allowing the Board of County Commissioners to operate a park system. Additionally, the 7-member advisory Park Board meets quarterly and makes recommendations to the Board of County Commissioners.

**Tulsa County Parks Department
Facilities consist of:**



- 1,000+ acres of land
- 5 recreation centers
- 23 lighted ball fields
- 25 lighted tennis courts
- 18 soccer fields
- 2 outdoor swimming pools
- 1 Oklahoma's Largest Splash Pad
- 30.5 miles of hiking & walking trails
- 14.5 miles of bicycle trails
- 3 disc golf courses
- 2 public golf courses
- 14 covered picnic shelters
- 1 practice + training golf center

PARKS DEPARTMENT ORGANIZATION CHART
MARCH 2020



Section IV

Other Offices

District Attorney
Election Board
Juvenile Bureau
Public Defender
Alternative Courts



*Tulsa County District Attorney
Stephen A. Kunzweiler*

Our Mission Is:

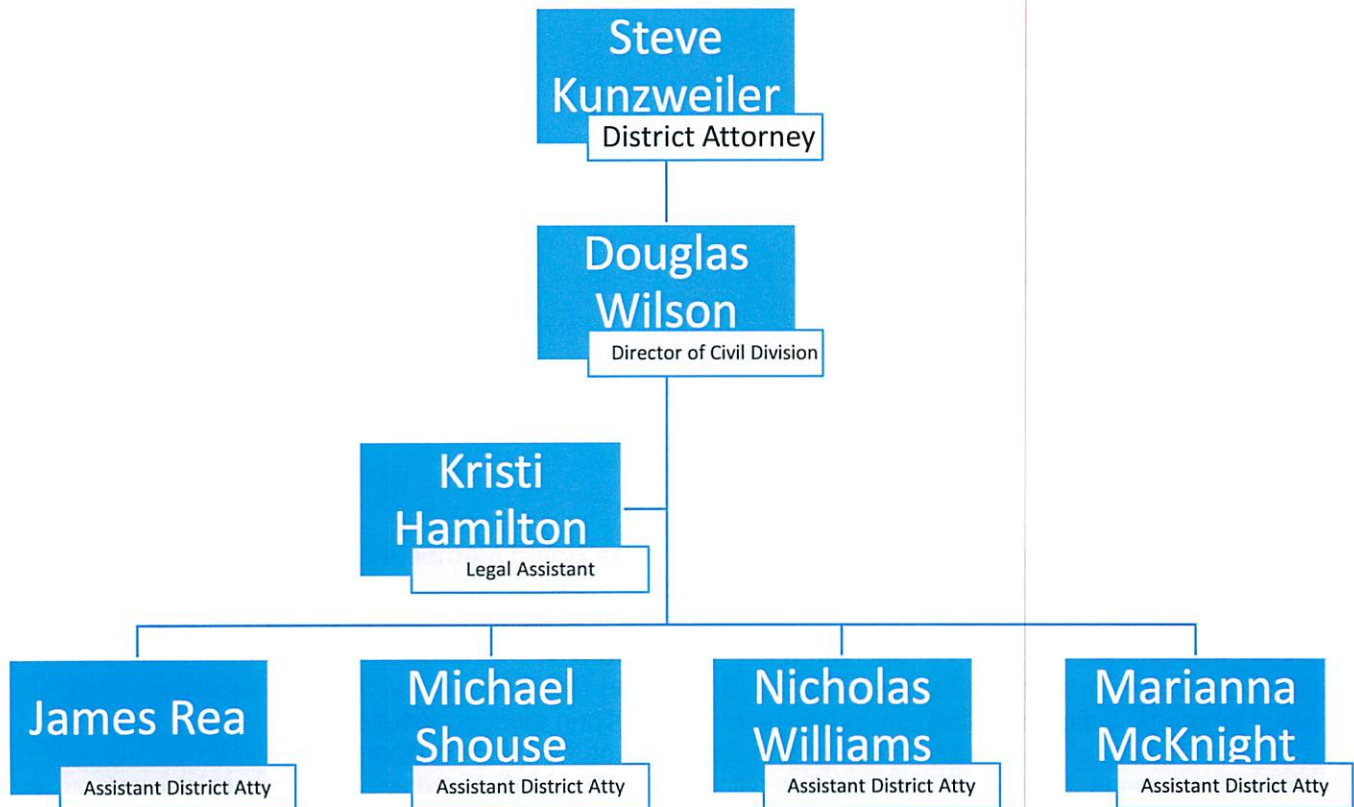
To ensure that our legal system effectively protects each of us, our families and our communities from crime, delinquency, abuse and other threats to the peace and safety of society, and to provide effective representation of County Officers. We will strive to incarcerate violent offenders, protect victims' rights, hold juvenile offenders accountable for their actions, advocate for children, preserve family values, and uphold the law and Constitutions of our great state of Oklahoma and the United States.

What does the District Attorney do?

Steve Kunzweiler, the State's prosecutor for the Fourteenth Judicial District of Oklahoma, serves the citizens of Tulsa County. Approximately 50 attorneys and 70 support staff work under his direction. Elected by Tulsa County voters in November 2018, Steve Kunzweiler and his staff are responsible for reviewing police investigations to determine whether facts, the evidence, and the law warrant filing a charge to initiate a criminal prosecution.

The Office of the Tulsa County District Attorney prosecutes criminals, advocates on behalf of victims, including deprived and neglected children, collects restitution for victims and business owners, supervises those on probation for misdemeanor and low-level crimes, and promotes crime prevention. The Office of the District Attorney also represents Tulsa County's elected officials in civil legal matters.

Organizational Chart for the Civil Division of the Tulsa County District Attorney's Office



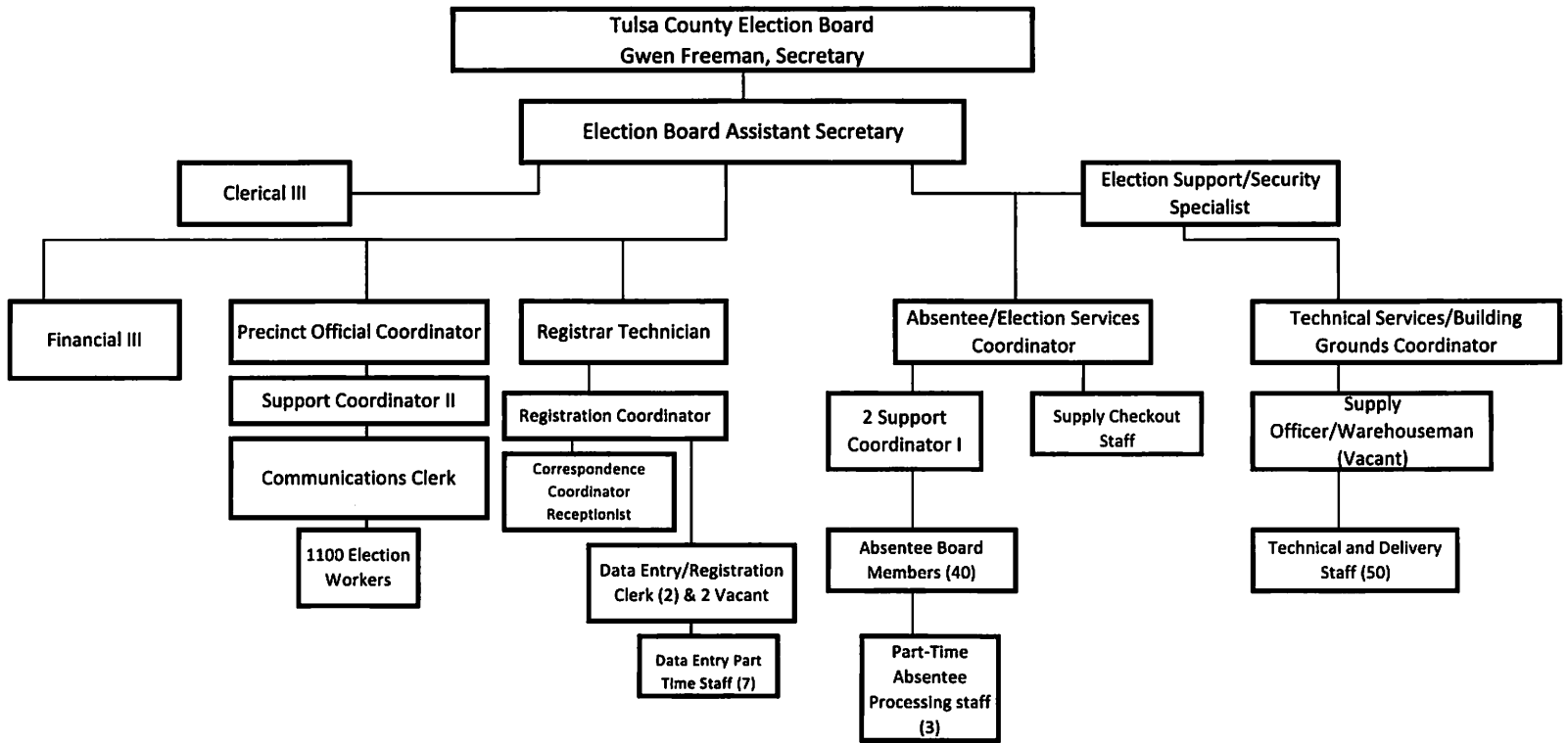


Election Board Secretary
Gwen Freeman

The Tulsa County Election Board currently consists of three Board Members and a staff of nineteen. The Board Members are Elaine Dodd, Chairman; George Wiland, Vice-Chairman; and Gwen Freeman, Secretary. The Chairman and Vice-Chairman are appointed every four years by their political party and the Secretary is appointed every two years by the Tulsa County senators. All appointments are certified by the State Election Board. The Chairman and Vice-Chairman are present when the Board is taking any action, such as certifying election results or conducting a Recount or Contest of Candidacy Hearing. The Secretary of the Election Board actually directs the Board and oversees the administration of the office. Within the staff, there are several employees who perform many job functions. The Assistant Secretary executes many functions in conjunction with the Secretary. The Election Services Coordinator is responsible for a large portion of the preparation of all the elections that are conducted. The various types of elections are: Statewide Regular Primary, Runoff and General, Presidential Primary, Annual School, Special School, Regular Municipal, Special Municipal and County Specials. The preparation time for an election takes weeks and sometimes even months.

In addition to the regular employees, the Tulsa County Election Board employs over 1200 precinct officials, over 40 Absentee Voting Board Members, and many part-time election night workers.

The Accounting Department at the Election Board is responsible for the payrolls of all areas performing services and also the billing of each entity calling for an election. The Election Setup Department enters all the specific parameters for each election on the computer so that the ballots will be counted electronically. Other departments at the Election Board include Registration and Information, where currently approximately 360,000 Tulsa County voter registration documents are kept and updated according to residency. This department is also responsible for applying vote credit for each voter after each election. The Precinct Official Coordinator is responsible for all precinct official training and staffing of all 262 precincts. This department works with the Technical Services Coordinator to find and maintain all polling locations in Tulsa County.





Director
Justin Jones

Mission

"Improving Our Community Through Prevention, Diversion, Intervention and Empowerment With The Youth And Families We Serve."

In 1950, the Tulsa County Juvenile Court was established. In 1968, a juvenile center was constructed to support the juvenile court and to provide programs necessary to address criminal justice needs of the Tulsa County youth and families. The Tulsa County Juvenile Bureau, also rebranded as the Family Center for Juvenile Justice, provides evidence based best practices to comply with state statutes and other governing policies and regulations from an array of oversight stakeholders. Over four thousand youth are served each year through our services. Those services include the following:

Court Services

All referrals of youth that have been alleged to have committed an offense will have an assessment and histories completed by our Intake Unit. A majority of referrals are diverted from the justice system utilizing an array of community services and other diversionary options. Youth who are assessed at the highest risk levels are normally the ones referred to the next process of the justice system. Those youth that are adjudicated and generally receive probation are supervised by Probation Counselors from the Bureau's Probation Unit. Supervision is based upon a hierarchy of needs and risk contained within a specialized service and treatment plan that includes family involvement.

Phoenix Rising Alternative School

This alternative school is partially funded and staffed by the Bureau in collaboration with and with additional funding from Tulsa Public Schools. Tulsa County is the only county that operates an alternative school that targets youth that are involved in the juvenile justice system along with referrals from other school districts. The Bureau has recently added two therapists and additional case managers to enhance success of the youth.

Detention Home

Our Detention Home is a twenty-four-hour-a-day secure custody operation for temporarily holding youth pending court hearings or other placements. Youth are required to attend school classes offered by Tulsa Public Schools while in Detention. An embedded therapist and other programs and activities are provided to assist with responding to the needs of the youth. Detention has a full time Registered Nurse and a part time physician to attend to the capacity of 55 youth.

Programs

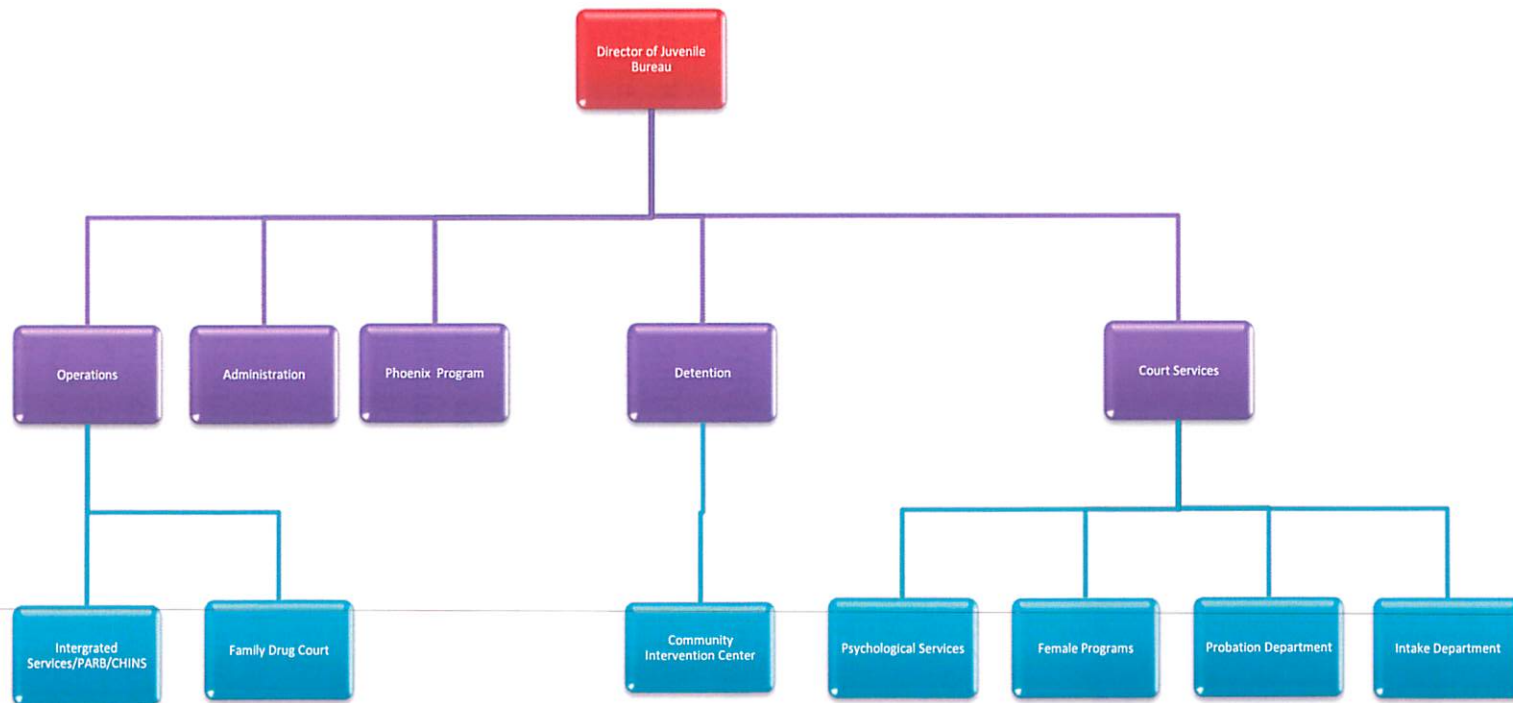
The Bureau provides therapy services, physiological evaluations, substance abuse assessments and treatments in addition to referral to services available in the community. Gender specific education related to human trafficking, caring for one's self, and other programs are provided.

Tulsa Area Community Intervention Center (TACIC)

The Bureau assumed the operations of the TACIC in 2015. Its purpose is to assist law enforcement by providing 24-hour access to enable law enforcement to expeditiously transfer an arrested youth to the TACIC, thereby allowing the law enforcement officer to quickly return to other public safety duties. The TACIC is a 24-hour operation that also provides referral, assessment and a host of other services to the community that assists in compliance with the Bureau's mission statement. A youth can be held up to 24 hours at the TACIC before being released to parent, guardian, a shelter, or transferred to Detention.



TULSA COUNTY JUVENILE BUREAU





*Chief Public Defender
Corbin C. Brewster*

OUR MISSION:

To serve our clients by providing the highest quality of legal representation available from any source. To achieve the best possible results for the individual based upon the unique circumstances of each client's life. To reduce human suffering by providing continuing assistance to those clients who request our help in dealing with the issues which led to their involvement in the legal system.

WHAT DOES THE PUBLIC DEFENDER DO?

The Tulsa County Public Defender's Office protects constitutional rights and promotes fairness while providing effective, compassionate, and professional legal services to indigent individuals.

Corbin Brewster is the Tulsa County Public Defender. He along with all other Tulsa County Public Defender Employees, serves all clients who are appointed by the Courts. The office consists of 61 full time employees, including 45 attorneys. In addition to full time employees, the Tulsa County Public Defender has additional help from part-time staff and law student interns.

The Public Defender's Office is appointed to defend adults and juveniles charged with crime in Tulsa County when a court determines they cannot afford private counsel. This results in the Public Defender's office representing defendants in around 70% of all felony cases filed in Tulsa County. The office also represents indigent adults in guardianships, adult protective services and mental health court cases. The Public Defender's office is also appointed to represent children in juvenile deprived cases, domestic cases involving allegations of abuse or neglect, guardianships and adoptions. During the last year, the Public Defender's Office also began providing an attorney to represent individuals on the 7-day a week Bond Docket to ensure that ability to pay and the necessity of pre-trial incarceration are considered by the Courts when determining bond amounts for people who are in custody.

The Public Defender's Office vigorously advocates for and protects the constitutional rights of clients no matter who they are, what they are charged with, the evidence against them, or how unpopular they might be in the community.



*Program Director
Corey Roberts*

Mission Statement

The Tulsa County Alternative Courts Programs create hope for those involved in the criminal justice system suffering from addiction and mental illness in innovative, therapeutic court settings. Through compassion, inclusion and empowerment, we work collaboratively with community partners to guide participants on the path of transformation leading to sobriety and productive citizenship in the community, with a final result of reduced recidivism and reduced costs to the taxpayer.

Adult Drug Court

As an alternative to incarceration for offenders in the criminal justice system in need of treatment, our programs are a minimum of 18 months, requiring participants to attend regular court appearances, treatment appointments, supervision visits, and random drug testing. Graduates also have opportunities to further their education, return to the workforce, or advance their career during their time in our program.

Treatment courts are the single most successful intervention in our nation's history for leading people living with substance use and mental health disorders out of the justice system and into lives of recovery and stability. Instead of viewing addiction as a moral failing, we view it as a disease. Instead of punishment, we offer treatment. Instead of indifference, we show compassion.

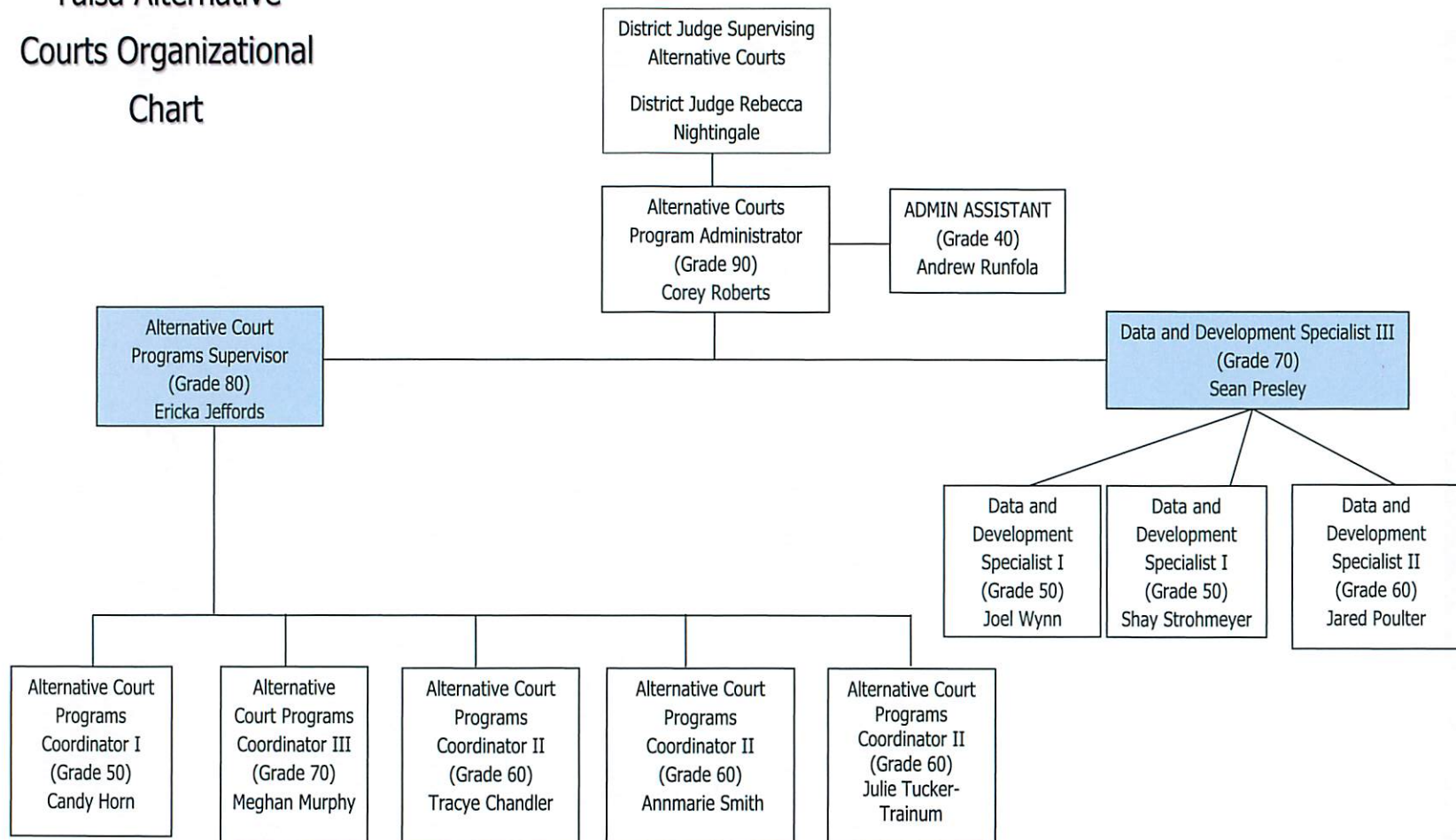
Mental Health Court

Providing Mentally Ill Offenders the Treatment They Need to Live Productive Lives

Tulsa County's Mental Health Court bridges two disciplines, criminal law and mental health treatment, in a judicially supervised coordinated systems approach that supports treatment services for mentally ill offenders. Starting in 2007, this therapeutic court approach seeks to protect public safety, break the cycle of repeated contact with the criminal justice system, and provide effective treatment options instead of the usual criminal sanctions for offenders with mental illness.

Improving access to appropriate services within the mental health system reduces the number of repetitive law enforcement contacts for individuals with mental illness, thus reducing the direct cost to the criminal justice system. The interdisciplinary court team includes representatives from the District Attorney and Public Defender's offices, probation officers, and local community mental health providers.

Tulsa Alternative Courts Organizational Chart



Section V

Outside Agencies

OSU Extension Center

TAEMA

INCOG

Tulsa's Future

State Auditor

River Parks Authority

Excise Board

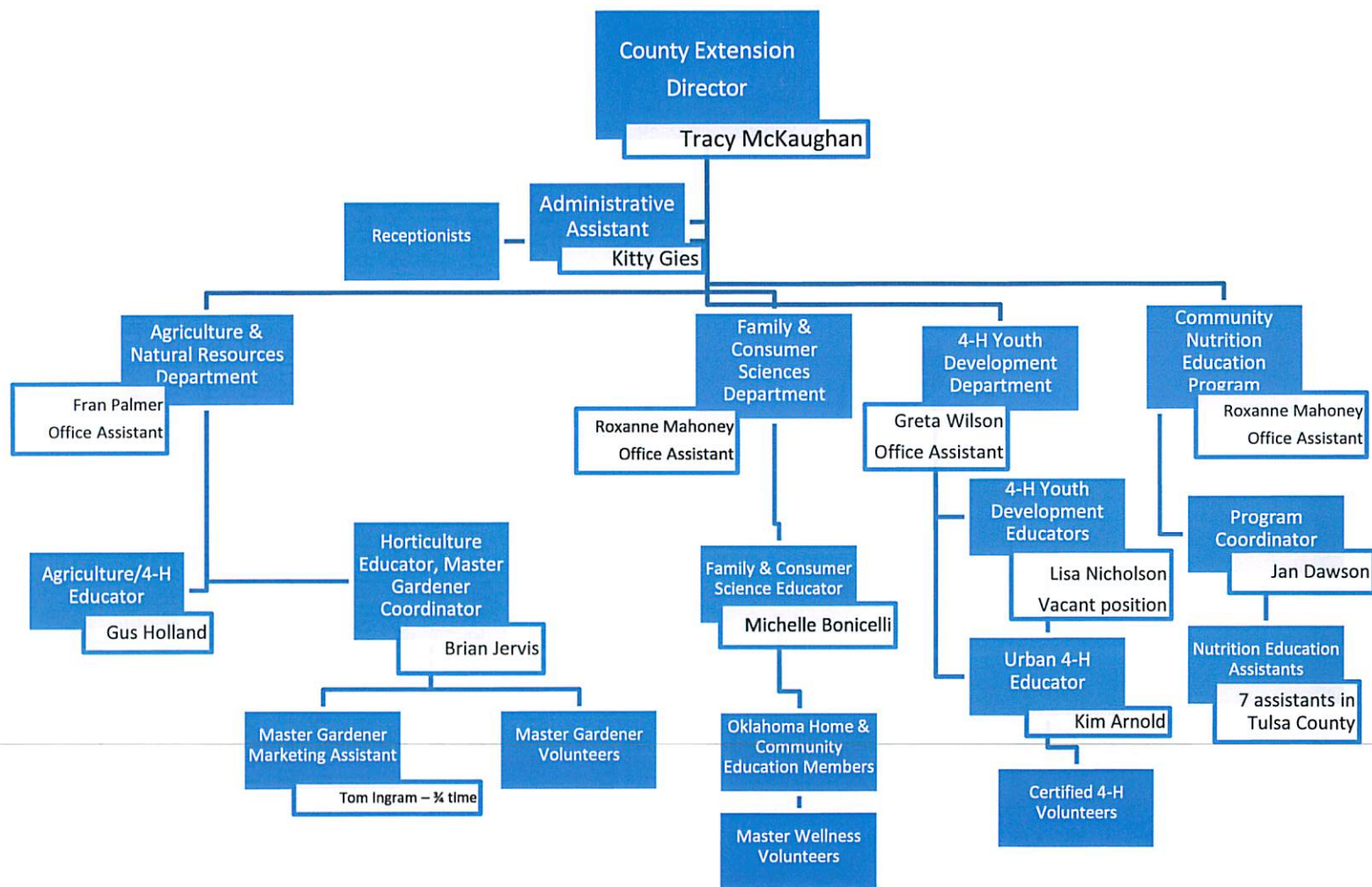


*Director
Tracy McKaughan*

The Tulsa County Oklahoma Cooperative Extension Service extends knowledge and changes lives in every community in Tulsa County with research-based education that addresses the needs of individuals, families, and communities. This unbiased, research base is what makes the Cooperative Extension Service unique. We are not here to sell a product. We are here to educate consumers so they can make informed decisions based on the proven, factual information we provide. Our mission in a nutshell is to Discover, Deliver, and Transform lives.

The Cooperative Extension Service has a more than 100 year history of bringing the unbiased, researched based educational programs and information of Oklahoma State University to the people in the communities where they live. Established in 1914 with the Smith-Lever Act, the OSU Extension Service reaches a diverse audience with programs focusing on 4-H youth development, agriculture and natural resources which includes the Master Gardeners, and family & consumer sciences.

Tulsa County OSU Extension Office



TAEMA



*Executive Director
Joseph Kralicek*



The director of this agency is a joint appointee of the Mayor of the City of Tulsa and Chairman of the County Commissioners.

What does the Tulsa Area Emergency Management Agency Do?

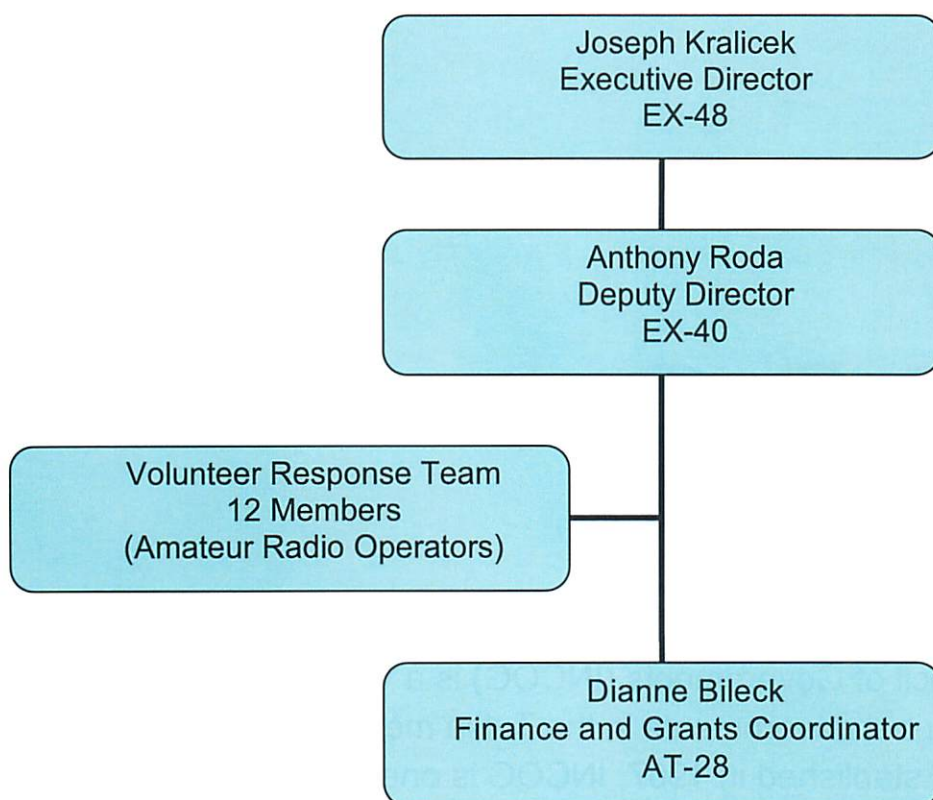
The Tulsa Area Emergency Management Agency (TAEMA) is responsible for planning and responding to large scale risks, particularly those that have catastrophic consequences for communities within Tulsa County. TAEMA provides coordination and collaboration throughout the process of preparing for, mitigating, responding to, and recovering from an emergency. TAEMA conducts emergency planning, training, exercises, and other coordinating activities with the community to promote community disaster resiliency. Emergency management works to promote the integration of emergency plans at all levels of government and non-government, including individuals and community organizations. TAEMA manages 102 outdoor warning sirens and is responsible for conducting emergency warnings.

Tulsa Area Emergency Management Agency

Phone: 918 596 9899
Fax: 918 596 9888

600 Civic Center, EOC
Tulsa, Oklahoma 74103

Organizational Chart January 31, 2019





*Executive Director
Rich Brierre*



The Indian Nations Council of Governments (INCOG) is a voluntary association of local and tribal governments in the Tulsa metropolitan area in northeast Oklahoma. Established in 1967, INCOG is one of 11 Councils of Governments in the State of Oklahoma, and one of several hundred regional planning organizations across the country. INCOG provides planning and coordination services to assist in creating solutions to local and regional challenges in such areas as comprehensive planning, transportation, community and economic development, environmental quality and energy programs, public safety, and services for older adults. INCOG serves Creek, Osage, Rogers, Tulsa, and Wagoner counties, more than 50 cities and towns located in those counties, and the Cherokee, Muscogee (Creek), and Osage Nations.

**INCOG ORGANIZATIONAL CHART
FY 2020 - 2021**

Executive Director
R. Brante
Executive Assistant
L. Brower

Deputy Director
A. Dorn

Planning Department
Director: S. Miller
Senior Planner: D. Jones
Principal Planner: T. Hulse
Senior Planner: J. Tarkenton
Principal Planner: J. Roy
Senior Planner: N. Foster
Principal Planner: A. Chapman
Assistant Planner: K. Davis
Assistant Planner: J. Wartin
Assistant Planner: L. Rugg
Assistant Planner: J. Lundy
Assistant Planner: E. Scott
Assistant Planner: J. Porter

Communications Department
Manager: V. Starnes
Environmental Services Coordinator: M. Ryan
Energy Programs Specialist: E. Smith
Air Quality Program Manager: N. Graham

Environmental Services Department
Manager: V. Starnes
Environmental Services Coordinator: M. Ryan
Energy Programs Specialist: E. Smith
Air Quality Program Manager: N. Graham

Information & Technology Department
Manager: R. McManus
Information & Technology Coordinator: S. Grant
GIS Specialist: T. Simmons
GIS Specialist: H. Agnew
GIS Specialist: K. Bickle
GIS Specialist: W. Kramer
GIS Specialist: C. Jones
GIS Specialist: J. Smith
GIS Specialist: L. Smith
GIS Specialist: A. Chapman
GIS Specialist: K. Davis
GIS Specialist: J. Wartin
GIS Specialist: L. Rugg
GIS Specialist: J. Lundy
GIS Specialist: E. Scott
GIS Specialist: J. Porter

Primary Service Area
Manager: B. Gibson
GIS Specialist: T. Simmons
GIS Specialist: H. Agnew
GIS Specialist: K. Bickle
GIS Specialist: W. Kramer
GIS Specialist: C. Jones
GIS Specialist: J. Smith
GIS Specialist: L. Smith
GIS Specialist: A. Chapman
GIS Specialist: K. Davis
GIS Specialist: J. Wartin
GIS Specialist: L. Rugg
GIS Specialist: J. Lundy
GIS Specialist: E. Scott
GIS Specialist: J. Porter

Other Departments
Manager: T. Wilborn
Financial Officer: K. Tola
Accounting Clerk: T. Jarrett
Assistant Financial Officer: J. Budd
Manager: M.E.T. G. Brant
Executive Assistant: G. Lewis
Secretary to M.E.T.: T. Harrison
Field Operations Coordinator: C. Myers
Field Operations Assistant: D. Wade
Field Assistant: R. Moore
Educator: A. Kobernik

I - INCOG
T - Tulsa Planning Office
A - Area Agency on Aging
C - Coalition of Tulsa Area Governments
M - Metropolitan Environmental Trust
* - Part-time Employee



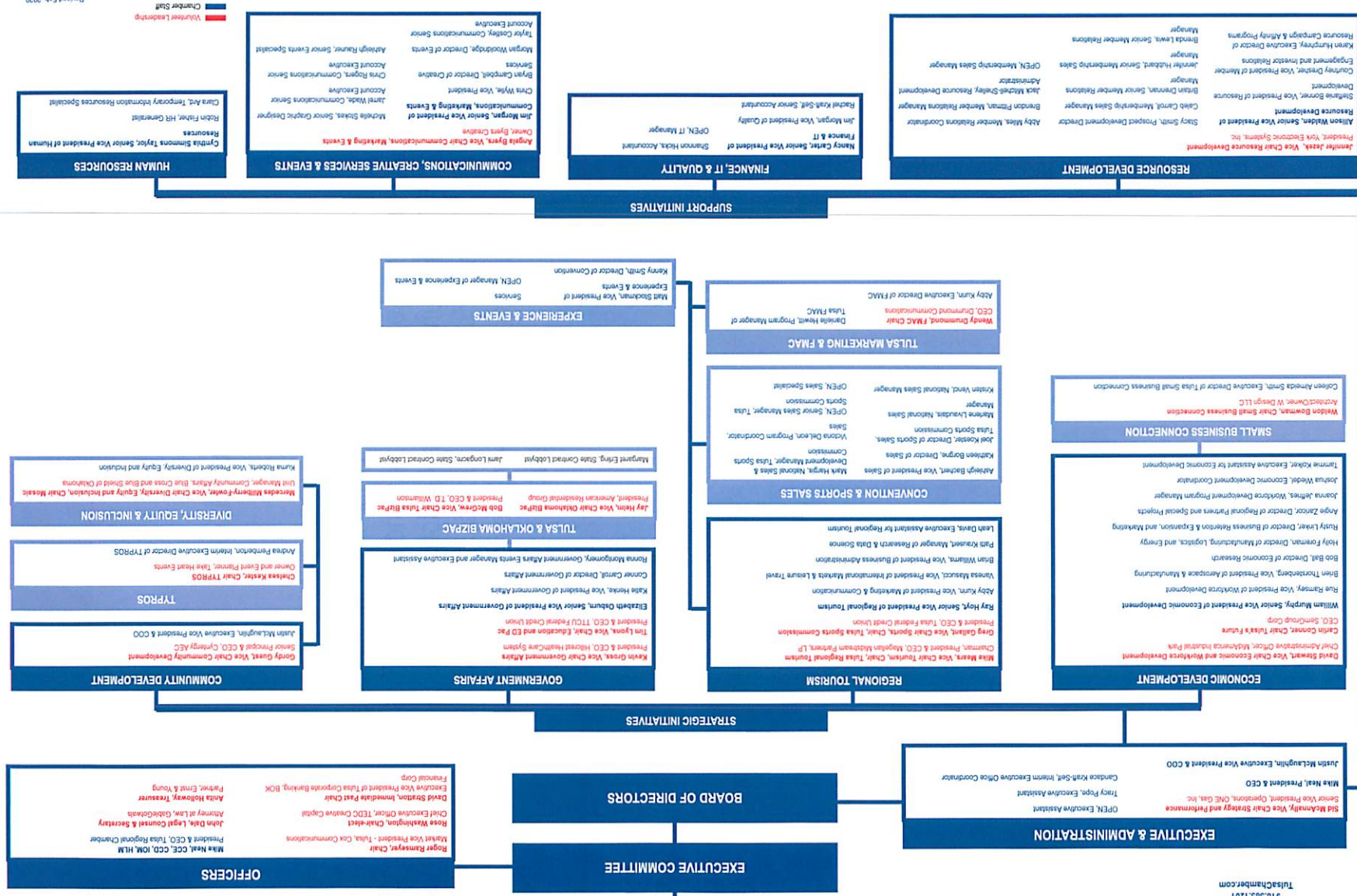
President & CEO
Mike Neal



Since its inception, the work and success of the Tulsa's Future program has been facilitated by a network of regional partnerships that span the business community, economic development organizations, municipalities, counties, education institutions, non-profit organizations, and countless others. Tulsa's Future III will maintain this legacy, leveraging the partnerships created over the past 10 years.

The investment made by Tulsa County helps meet goals of Tulsa's Future by supporting the four pillars of the program: Prosperous Future, Talented Future, Innovative Future, and Livable Future. This holistic approach to economic development enables Tulsa County and the region to compete for new jobs, capital investment, and talent.

MEMBERSHIP
 2,140 Members 168,037 Member Employees
 Mission: The Tulsa Regional Chamber is the preeminent business-driven leadership organization improving the quality of community life through the development of regional economic prosperity.



Revised Feb. 2020

■ Volunteer Leadership
 ■ Chamber Staff

State Auditor

In accordance with Title 19, Section 171 of the Oklahoma State Statutes, the State Auditor and Inspector conducts an annual audit of all books and records of Tulsa County. In addition to the annual audit of Tulsa County, the State Auditor's office also performs a thorough review of the County Treasurer's books and records. This review is unannounced and includes any tests and procedures that the auditors consider necessary in the present circumstances.



*Executive Director
Matt Meyer*

River Parks Authority Mission

To enhance community life through stewardship of parks and public spaces along the Arkansas River.

River Parks Authority Vision

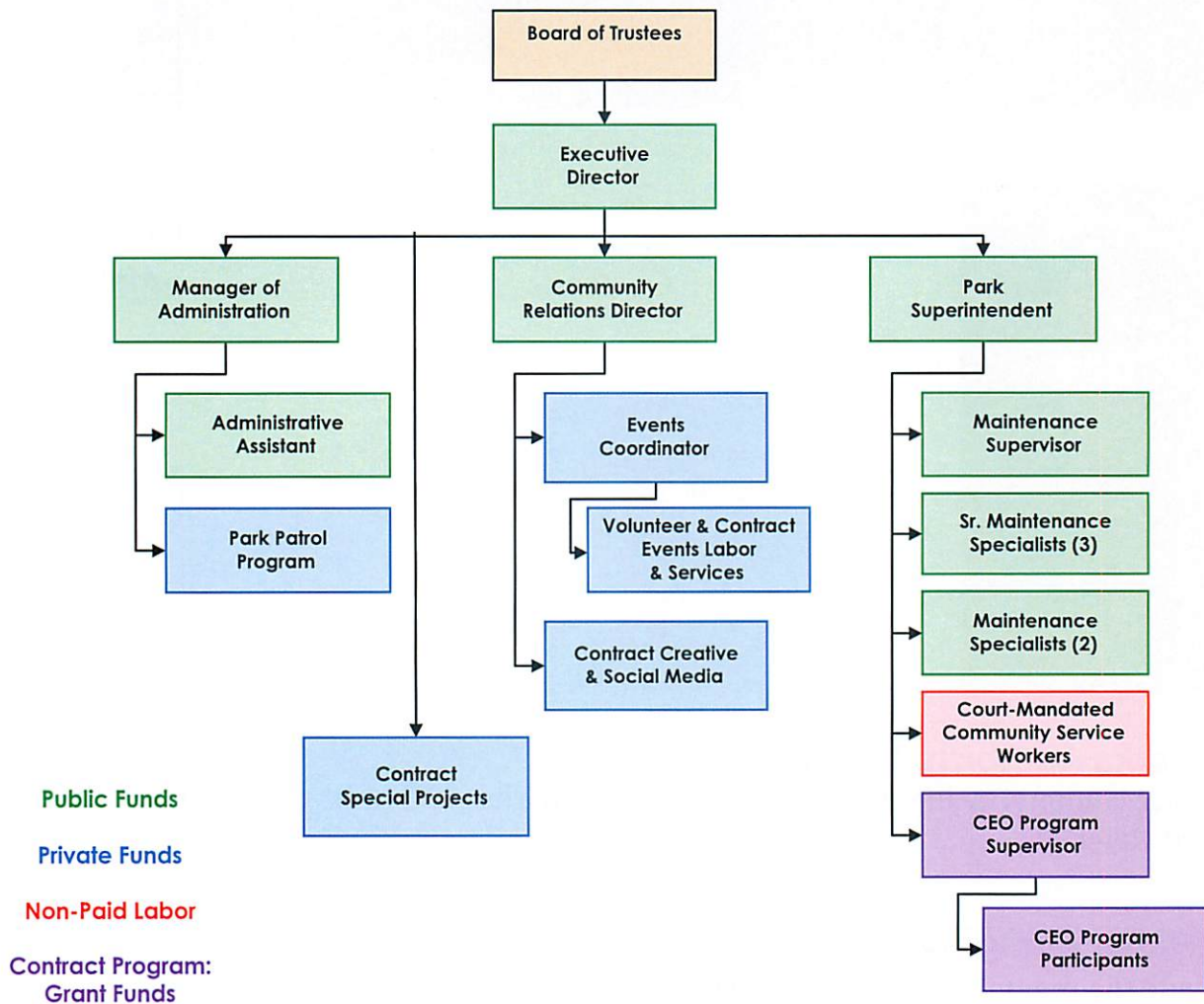
To provide the region's premier public spaces for a diversity of outdoor experiences.

Budgeting to Serve Tulsa Citizens

River Parks is now in its 46th year of operation. Since its founding, River Parks has changed the face of Tulsa's riverfront – from miles of totally unimproved or industrialized land to one of the community's most heavily used and beloved public parks. In that process, River Parks has merged commercial interests, wildlife habitat, sports, recreation and entertainment uses with residential areas ranging from public housing to Tulsa's most prestigious neighborhoods. Highlights of River Parks include the River West Festival Park; Zink Dam and Lake's fishing; rowing and kayaking; and the untamed beauty of the Turkey Mountain Urban Wilderness Area, with its rugged hiking and equestrian trails and panoramic views of the city.

River Parks Foundation receives no public funding, but exists to fulfill the mission and vision of River Parks Authority in seeking private funding to: (1) produce and/or facilitate a full calendar of events and entertainment in the park; and (2) provide a variety of capital improvements, all of which benefit Tulsans and enhance our community's quality of life. River Parks Foundation is the entity through which the Authority produces the Fourth of July Folds of Honor FreedomFest Presented by QuikTrip, The Color Run, River Lights, and other community-wide events which depend on the generous sponsorship of Tulsa businesses and foundations. In recent years, the Foundation has had to cover the Authority operating budget deficit in order to maintain current service levels of the park and its facilities.

River Parks Authority Organizational Chart





Chairman : Charles E. VanDeWiele Jr.

Vice-Chairman: Ruth Gaines

Member: Dr. A. Theodore Kachel

The Excise Board examines the Tulsa County budgets, approves the adopted budget and certifies the approved budget to the County Budget Board, the County Treasurer, and the State Auditor and Inspector.

At the time required by Law, the Board computes and levies the taxes necessary in accordance with 68 O.S. § 3017.

Debt and Lease Information

Outstanding Debt

Changes in Debt

Operational Information - Not Part of Tulsa County Budget

Non - Budget Board Appropriated Fund Descriptions

Non - Budget Board Appropriated Fund Financial Overview

2018-2019 Tax Apportionment Distribution by Entity

Appendix

Adoption of Budget

Certification of Excise Board

Affidavit of Publication

Long-Term Debt

The Tulsa County Industrial Authority had a total of \$111.7 million in outstanding debt as of June 30, 2019 and Capital Lease obligations of \$2.3 million. Other long-term obligations as of June 30, 2019 were \$20.9 million. This includes \$14.9 million of judgments payable and \$6.0 million of compensated absences.

Governmental Activities increased by \$.2 million while Business-Type Activities decreased by \$1.9 million. The \$.2 million increase in Governmental Activities debt is a net result debt payments and an increase in judgements payable of \$7.9 million.

The reduction in business-type activity debt includes the repayment of the Tulsa County Public Facilities Series 2011 revenue bonds in the amount of \$1.9 million.

In Fiscal Year 2013-2014, Tulsa County Industrial Authority issued \$1,660,000 in capital improvement revenue bonds for the purchase of 33.82 acres primarily functioning as various gun ranges, officer training facility, and 911 dispatch center. All payments towards debt service will come from the Sheriff Office's Special Revenue Cash Fund, which receives funds from civil and criminal process and miscellaneous fees.

In Fiscal Year 2016-2017, Tulsa County Industrial Authority issued revenue bonds to fund the expansion of the David L. Moss Criminal Justice Center. County voters approved on April 1, 2014 a .026% sales tax to be applied to debt service and operations of the Criminal Justice Center. The sales taxes began being collected July 1, 2014 and will end July 1, 2029. Four additional housing pods were added, including two mental health pods due to the high incidence of inmates with mental health problems.

In Fiscal Year 2015-2016, Tulsa County Industrial Authority issued \$38 million in revenue bonds to fund land acquisition and construction of a Juvenile Courts and Detention Center. County voters approved on April 1, 2014 a .041% sales tax to be applied to debt service. The sales taxes began being collected July 1, 2014 and will end July 1, 2029.

In Fiscal Year 2017-2018, Tulsa County Industrial Authority issued \$53.7 million in revenue bonds to fund County Capital Improvement projects. The projects include County infrastructure improvements, Information Technology upgrades, Parks, and quality of life projects. \$11.5 million of the proceeds was used to purchase a 9 story office building and a 400 plus parking garage to be used for County Administration. Currently most County employees pay an outside vendor for monthly parking. Due to the high downtown parking fees, the County heavily subsidized employee parking. The new garage will bring the subsidy to very minimal levels. The bonds will be repaid with a 0.05% sales tax, which was approved by the voters in February 2016. The bonds mature in December 2031, and bear an interest rate of 4.00%.

State law limits the amount of general obligation debt. The County can issue up to 5% of the assessed value of all taxable property within the County. The total debt limit is calculated to be over \$320 million at the end of fiscal year 2019. The general obligation debt outstanding (\$0) less the amount available in the Debt Service Fund (\$0) is \$0, leaving a legal debt margin of \$300 million.

There is not a credit rating on general obligation bonds as the County has no general obligation debt. The County's other debt, principally revenue bonds, carries a AA- rating assigned by Standard and Poor's Ratings Services.

Sales Tax collections have remained relatively stable over the past few fiscal years. Between the Sheriff Office's Facility, County Jail Expansion, Juvenile Center, and Criminal Justice Center initiatives, Tulsa County has been able to both expand and maintain its infrastructure. The additional .05% Vision Sales tax will also help fund further long-term capital needs at Tulsa County.

Changes in Debt

FY 2020-2021

2019 Change in Long-Term Bonded Debt

	Balance 6/30/18	Additions	Deletions	Balance 6/30/19	Due within One Year
Revenue bonds payable-2010	\$ 12,585,000	\$ -	\$ 685,000	\$ 11,900,000	\$ 705,000
Revenue bonds payable-2013	865,000	-	165,000	700,000	170,000
Revenue bonds payable-2014	7,960,000	-	580,000	7,380,000	590,000
Loan payable-2014 (Direct Borrowing)	856,405	-	67,527	788,878	68,202
Revenue bonds payable-2015	2,710,000	-	200,000	2,510,000	205,000
Revenue bonds payable-2016	34,605,000	-	2,635,000	31,970,000	2,660,000
Loan payable-2016 (Direct Borrowing)	226,216	-	15,134	211,082	15,285
Revenue bonds payable-2017	53,700,000	-	2,920,000	50,780,000	3,040,000
Premium on debt issuance	5,943,581	-	454,120	5,489,461	-
Subtotal	119,451,202	-	7,721,781	111,729,421	7,453,487
Capital lease payable	2,486,300	414,645	637,578	2,263,367	573,354
Judgments payable	6,983,633	10,354,794	2,458,586	14,879,841	2,412,341
Compensated absences	5,809,851	5,486,783	5,291,830	6,004,804	804,746
Total	<u>\$ 134,730,986</u>	<u>\$ 16,256,222</u>	<u>\$ 16,109,775</u>	<u>\$ 134,877,433</u>	<u>\$ 11,243,928</u>

Operational Information

FY 2020-2021

Not Part of Tulsa County Budget

For Informational Purposes Only

The following information is presented for informational purposes only. These funds are not appropriated by the Tulsa County Budget Board and are not under the authority of the Tulsa County Budget Board. Title 62 Section 331 of the Oklahoma State Statutes restricts certain revenues received by Cash Funds from being appropriated until the cash is on hand; and therefore, limits the ability of several of these funds to provide a formal budget. As a result, year-end balances are rolled into the new fiscal year as beginning balances.

County Related Special Revenue Group

Assessor's Fee Fund

County Clerk's Lien Fee Account Fund

County Clerk's Records Management Fund

Sales Tax Fund

Sheriff's Cash Fund

Treasurer's Mortgage Certification Fee Fund

Treasurer's Resale Property Fund

State Related Special Revenue Group

Court Clerk's Revolving Fund

Alternative Courts Fund

Non - Budget Board

Appropriated Fund Descriptions

County Related Special Revenue Group

Assessor's Fee Fund:

The County Assessor's Fee Fund was established May 18, 1994, pursuant to House Bill #2489, authorizing county assessors to charge fees for furnishing copies of records. The money is to be used for upgrade and maintenance of computer systems and software. The Assessor's office also receives funding from the Assessor's Visual Inspection Fund and General Fund.

County Clerk's Lien Fee Account Fund:

The County Clerk's Cash Fund is established by state statute. Funding is provided by lien fees and \$10,000 from photocopy income. This fund is to assist in the operation of the County Clerk's office. The Clerk's office also receives funding from the Records Management Fund and General Fund.

County Clerk's Records Management Fund:

The procedure for recording, maintenance of documents, and instruments is established by O.S. 19-298. Fees for these services provided by the Tulsa County Clerk's office are established by O.S. 28-32. The Clerk's office also receives funding from the Clerk's Cash Fund and General Fund.

Sales Tax Fund:

The County has a 0.917% sales tax levy, which is collected by the State of Oklahoma and remitted to the County's Sales Tax Fund. The sales tax collections are then transferred to the Tulsa County Criminal Justice Authority towards operation of the County Jail, and to the Tulsa County Industrial Authority for Vision 2025, expansion of the David L. Moss Criminal Justice Center, and construction of a new Juvenile Justice Center.

Sheriff's Cash Fund:

The Sheriff's Cash Fund accounts for funds received from civil and criminal process services and miscellaneous fees. This fund also accounts for a wide range of grants received by the Tulsa County Sheriff's office. The Tulsa County Sheriff's office receives additional funding from the Tulsa County Criminal Justice Authority and General Fund.

Treasurer's Mortgage Certification Fee Fund:

The source of this money comes from mortgage certifications, and is required by O.S. 68-1904. The funds are to be used for operating expenses in the Treasurer's office. The Treasurer's office receives additional funding from the Resale Property Fund and General Fund.

Treasurer's Resale Property Fund:

The Resale Property Fund receives its revenue from penalties on taxes and the sale of county tax property. It is administered by the Tulsa County Treasurer. Expenses can be for property maintenance and treasurer costs related to the collection of delinquent taxes. The Treasurer's office receives additional funding from the Mortgage Certification Fee Fund and General Fund.

State Related Special Revenue Group

Court Clerk's Revolving Fund:

The Court Clerk's Revolving Fund is defined in O.S. 19-220, as a continuing fund, not subject to fiscal year limitations. It shall consist of all monies received as grants from the federal government and any other monies designated by law for deposit into the fund. All monies accruing to the credit of the fund are appropriated, and are to be expended by the Court Clerk for the lawful operation of the Court Clerk's office. The monies are reported quarterly to the Administrator of the Courts.

-There shall be no monies, other than federal funds, deposited into the fund created herein, unless expressly authorized by the Legislature.

-Notwithstanding any other provision of law, the Court Clerk shall assess an administrative fee of ten percent (10%) on all fees collected by the Court Clerk for agencies other than the court and not deposited into the Court Fund.

Specialty Court Fund:

Criminal Mental Health Court, Drug Court, and DUI Court are therapeutic problem-solving courts that coordinate Tulsa's judicial process with law enforcement, treatment, housing, education, employment, and other community resources, most often resulting in changed, more productive lives and lower incarceration rates.

Assessor's Fee Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Charges for Services	\$9,142	\$8,000	\$8,000	\$8,000
	\$9,142	\$8,000	\$8,000	\$8,000

Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	\$9,142	\$8,000	\$8,000	\$8,000

Expenditures by Category

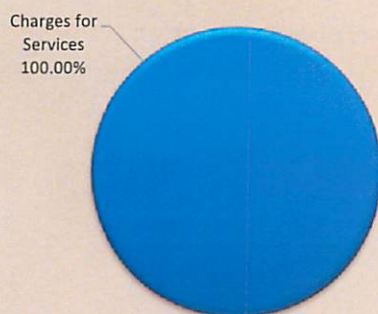
Operating Expenses	\$4,622	\$5,000	\$1,800	\$3,500
Capital Outlay	\$2,750	\$3,000	\$6,200	\$4,500
Total Expenditures	\$7,372	\$8,000	\$8,000	\$8,000

Income (Loss)	\$1,770	\$0	\$0	\$0
---------------	---------	-----	-----	-----

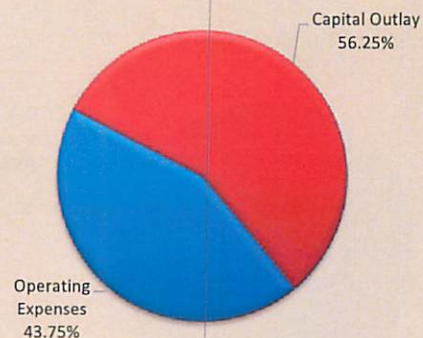
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$7,578	\$1,578	\$9,348	\$9,348
Additions/Reductions to Fund Balance:	\$1,770	\$0	\$0	\$0
Ending Fund Balance:	\$9,348	\$1,578	\$9,348	\$9,348

Revenue by Source Budget FY 20-21



Expense by Category Budget FY 20-21



County Clerk's Lien Fee Account

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget ★ FY 20-21
Charges for Services	\$274,747	\$250,000	\$235,000	\$0
	\$274,747	\$250,000	\$235,000	\$0

Use of Fund Balance	\$0	\$0	\$0	\$0
---------------------	-----	-----	-----	-----

Total All Sources	\$274,747	\$250,000	\$235,000	\$0
-------------------	------------------	------------------	------------------	------------

Expenditures by Category

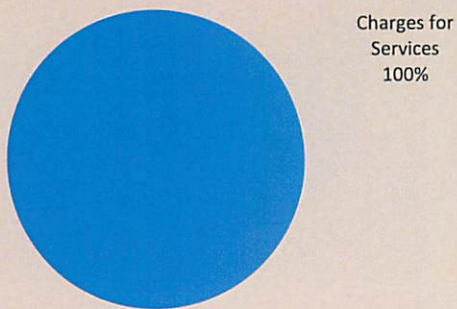
Salaries & Wages	\$51,540	\$69,672	\$41,455	\$0
Employee Benefits	\$24,943	\$33,558	\$20,140	\$0
Operating Expenses	\$33,822	\$57,500	\$72,602	\$0
Capital Outlay	\$63,659	\$79,270	\$282,234	\$0
Travel	\$7,641	\$10,000	\$7,000	\$0
Total Expenditures	\$181,604	\$250,000	\$423,431	\$0

Income (Loss)	\$93,143	\$0	(\$188,431)	\$0
---------------	----------	-----	-------------	-----

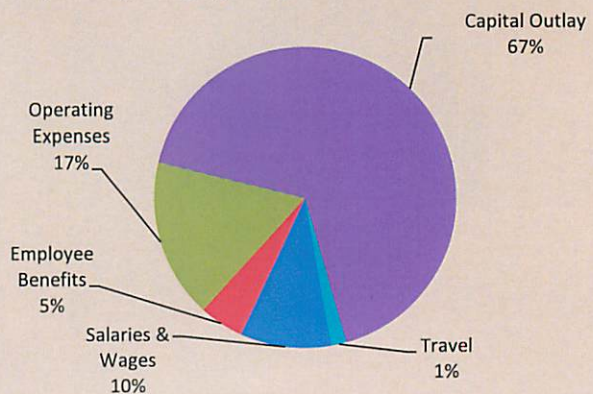
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$617,563	\$674,528	\$710,706	\$522,275
Additions/Reductions to Fund Balance:	\$93,143	\$0	(\$188,431)	\$0
Ending Fund Balance:	\$710,706	\$674,528	\$522,275	\$522,275

Revenue by Source Budget FY 19-20



Expense by Category Budget FY 19-20



* Generally speaking, Cash Funds are not budgeted. Revenues are appropriated to expenditures as they are collected.

County Clerk's Records Management

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget ★ FY 20-21
Charges for Services	\$664,780	\$600,000	\$1,067,845	\$0
Miscellaneous Revenue	\$13,715	\$10,000	\$13,715	\$0
	\$678,495	\$610,000	\$1,081,560	\$0

Use of Fund Balance	\$0	\$1,059,768	\$0	\$0
Total All Sources	\$678,495	\$1,669,768	\$1,081,560	\$0

Expenditures by Category

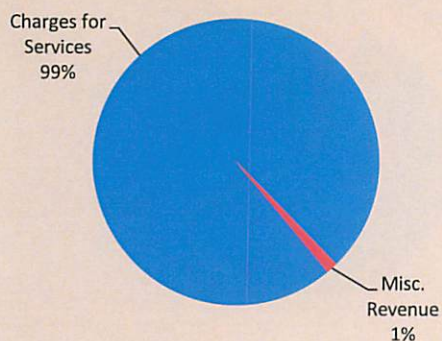
Salaries & Wages	\$155,691	\$216,607	\$323,272	\$0
Employee Benefits	\$51,526	\$56,861	\$141,689	\$0
Operating Expenses	\$510,395	\$584,300	\$618,034	\$0
Capital Outlay	\$4,031	\$780,000	\$9,239	\$0
Travel	\$7,163	\$17,000	\$14,487	\$0
Interdepartmental Expense	\$13,705	\$15,000	\$13,500	\$0
Total Expenditures	\$742,511	\$1,669,768	\$1,120,221	\$0

Income (Loss)	(\$64,016)	\$0.00	(\$38,661)	\$0
---------------	-------------------	---------------	-------------------	------------

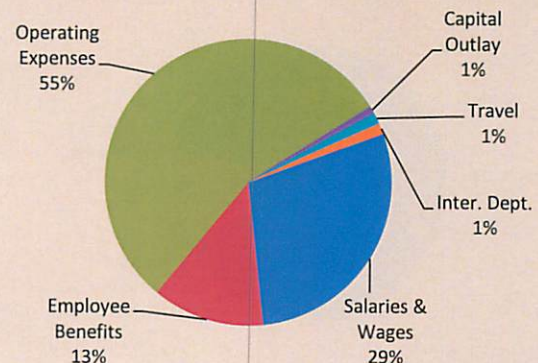
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$2,107,584	\$895,781	\$2,043,568	\$2,004,907
Additions/Reductions to Fund Balance:	(\$64,016)	(\$1,059,768)	(\$38,661)	\$0
Ending Fund Balance:	\$2,043,568	(\$163,987)	\$2,004,907	\$2,004,907

Revenue by Source Budget FY 19-20



Expense by Category Budget FY 19-20



* Generally speaking, Cash Funds are not budgeted. Revenues are appropriated to expenditures as they are collected.

Sales Tax Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year * Budget FY 19-20	Current Year Estimate FY 19-20	Budget * FY 20-21
Sales Tax	\$41,804,864	\$0	\$43,782,092	\$0
Use Tax	\$4,947,518	\$0	\$5,701,775	\$0
Investment Income	\$62,451	\$0	\$82,863	\$0
	\$46,814,832	\$0	\$49,566,729	\$0

Use of Fund Balance	\$0	\$0	\$0	\$0
---------------------	-----	-----	-----	-----

Total All Sources	\$46,814,832	\$0	\$49,566,729	\$0
-------------------	---------------------	------------	---------------------	------------

Expenditures by Category

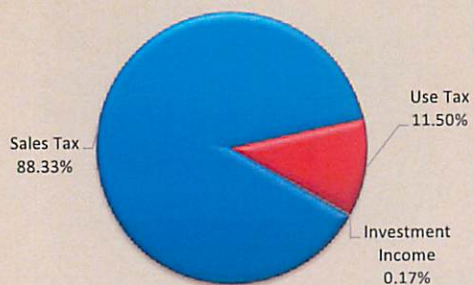
Transfers to Criminal Justice Authority	\$28,505,572	\$0	\$29,856,842	\$0
Transfers to County Jail Contribution	\$3,000,749	\$0	\$3,394,866	\$0
Transfers to TCIA Vision 2	\$5,701,115	\$0	\$5,971,368	\$0
Transfers to DLM Jail Expansion	\$2,964,580	\$0	\$3,105,112	\$0
Transfers to Juvenile Justice Center	\$4,674,914	\$0	\$4,883,768	\$0
Transfers to Public Facility Authority	\$720,000	\$0	\$840,000	\$0
Transfers to Juvenile Cash Fund	\$552,720	\$0	\$660,914	\$0
Total Expenditures	\$46,119,649	\$0	\$48,712,870	\$0

Income (Loss)	\$695,183	\$0	\$853,860	\$0
---------------	-----------	-----	-----------	-----

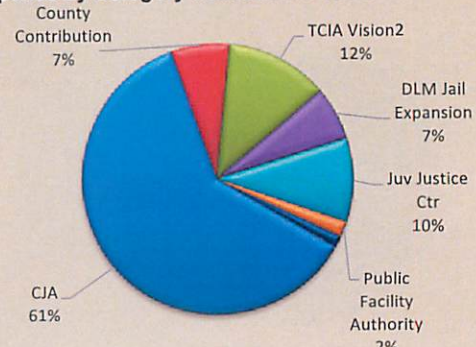
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$641,807	\$1,310,793	\$1,336,990	\$2,190,850
Additions/Reductions to Fund Balance:	\$695,183	\$0	\$853,860	\$0
Ending Fund Balance:	\$1,336,990	\$1,310,793	\$2,190,850	\$2,190,850

Revenue by Source Estimate FY 19-20



Expense by Category Estimate FY 19-20



* Generally speaking, Cash Funds are not budgeted. Revenues are appropriated to expenditures as they are collected.

Sheriff's Cash Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year * Budget FY 19-20	Current Year Estimate FY 19-20	Budget * FY 20-21
Charges for Services	\$2,946,693	\$0	\$3,067,022	\$0
Salaries Reimbursement	\$392,564	\$0	\$628,270	\$0
Intergovernmental	\$410,723	\$0	\$387,314	\$0
Investment Income	\$2,755	\$0	\$1,628	\$0
Miscellaneous Revenue	\$409,272	\$0	\$394,633	\$0
Other Financing Sources	\$237,826	\$0	\$217,230	\$0
Interdepartmental Revenue	\$83,633	\$0	\$152,203	\$0
Telephone Income	\$864,799	\$0	\$702,017	\$0
Prior Year Adj.	(\$53,895)	\$0	\$0	\$0
	\$5,294,370	\$0	\$5,550,317	\$0

Use of Fund Balance	\$0	\$0	\$0	\$0
---------------------	-----	-----	-----	-----

Total All Sources	\$5,294,370	\$0	\$5,550,317	\$0
-------------------	--------------------	------------	--------------------	------------

Expenditures by Category

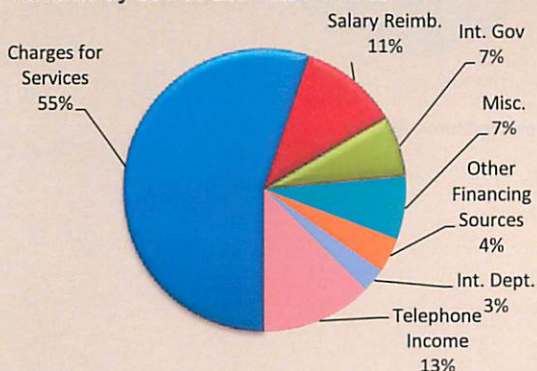
Salaries & Wages	\$2,118,566	\$0	\$2,585,639	\$0
Employee Benefits	\$888,127	\$0	\$980,242	\$0
Operating Expenses	\$688,790	\$0	\$718,966	\$0
Other Services & Charges	\$25,140	\$0	\$7,806	\$0
Capital Outlay	\$701,957	\$0	\$701,823	\$0
Debt Service	\$576,083	\$0	\$579,044	\$0
Travel	\$6,359	\$0	\$5,934	\$0
Interdepartmental Expense	\$0	\$0	\$0	\$0
Total Expenditures	\$5,005,022	\$0	\$5,579,454	\$0

Income (Loss)	\$289,348	\$0	(\$29,137)	\$0
---------------	------------------	------------	-------------------	------------

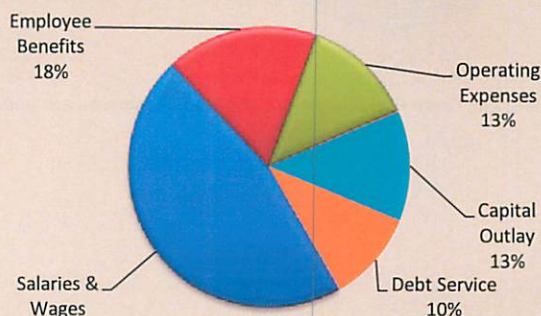
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$4,239,480	\$4,014,900	\$4,528,829	\$4,499,692
Additions/Reductions to Fund Balance:	\$289,348		(\$29,137)	\$0
Ending Fund Balance:	\$4,528,829	\$4,014,900	\$4,499,692	\$4,499,692

Revenue by Source Estimate FY 19-20



Expense by Category Estimate FY 19-20



* Generally speaking, Cash Funds are not budgeted. Revenues are appropriated to expenditures as they are collected.

Treasurer's Mortgage Certification Fee Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget * FY 20-21
Mortgage Certification Fees	\$97,195	\$85,076	\$111,680	\$0
Interest Earnings	\$2,033	\$0	\$24,200	\$0
Miscellaneous Revenue	\$2,745	\$3,970	\$196	\$0
	\$101,973	\$89,046	\$136,076	\$0

Use of Fund Balance	\$0	(\$12,007)	\$0	\$0
---------------------	-----	------------	-----	-----

Total All Sources	\$101,973	\$77,039	\$136,076	\$0
-------------------	------------------	-----------------	------------------	------------

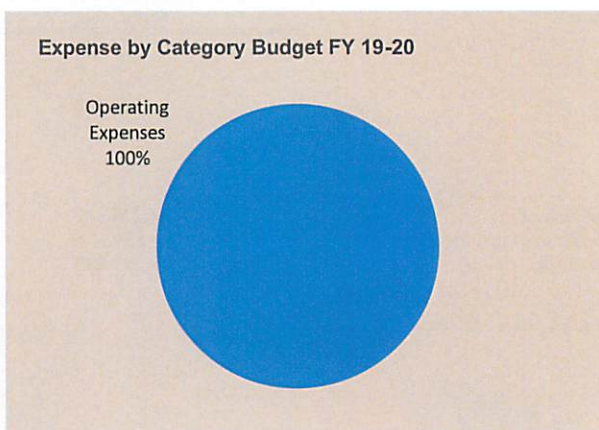
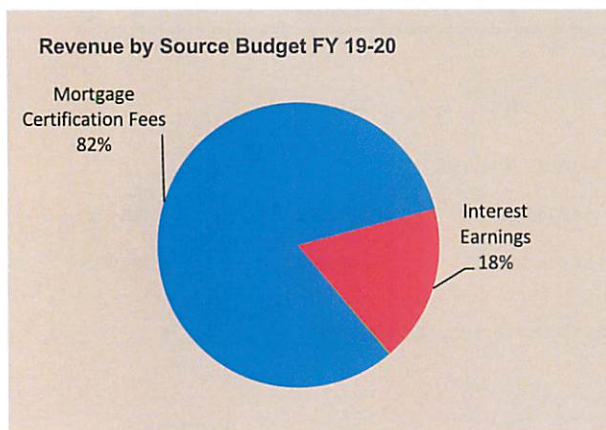
Expenditures by Category

Operating Expenses	\$66,771	\$77,039	\$86,896	\$0
Total Expenditures	\$66,771	\$77,039	\$86,896	\$0

Income (Loss)	\$35,201	\$0	\$49,180	\$0
----------------------	-----------------	------------	-----------------	------------

FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$209,873	\$250,784	\$245,074	\$294,254
Additions/Reductions to Fund Balance:	\$35,201	\$19,378	\$49,180	\$0
Ending Fund Balance:	\$245,074	\$270,162	\$294,254	\$294,254



* Generally speaking, Cash Funds are not budgeted. Revenues are appropriated to expenditures as they are collected.

Treasurer's Resale Property Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget ★ FY 20-21
Ad Valorem Tax - Penalty & Interest	\$5,339,657	\$4,705,667	\$4,845,551	\$0
Ad Valorem Tax - Fees & Costs	\$1,043,115	\$943,644	\$860,203	\$0
Miscellaneous Revenue	\$234,055	\$210,933	\$239,797	\$0
Other Sources	\$0	\$0	\$0	\$0
	\$6,616,827	\$5,860,244	\$5,945,551	\$0

Use of Fund Balance	\$0	\$32,073	\$0	\$0
Total All Sources	\$6,616,827	\$5,892,317	\$5,945,551	\$0

Expenditures by Category

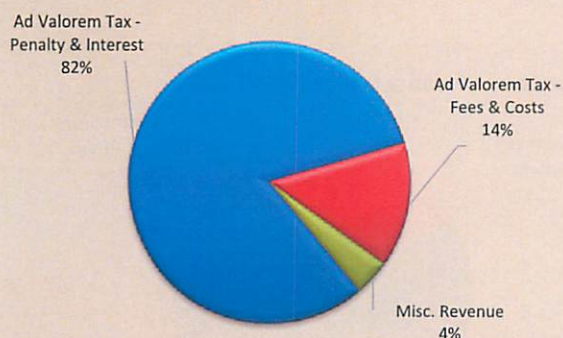
Salaries & Wages	\$1,429,175	\$1,603,230	\$1,576,803	\$0
Employee Benefits	\$568,197	\$644,636	\$624,479	\$0
Operating Expenses	\$645,958	\$780,546	\$778,819	\$0
Other Services & Charges	\$129	\$0	\$2,784	\$0
Capital Outlay	\$27,555	\$35,109	\$44,699	\$0
Interdepartmental Expense	\$111,221	\$128,796	\$132,000	\$0
Payment to Other Governments	\$1,800,000	\$1,800,000	\$2,200,000	\$0
Transfers Out	\$900,000	\$900,000	\$1,100,000	\$0
Total Expenditures	\$5,482,234	\$5,892,317	\$6,459,584	\$0

Income (Loss)	\$1,134,594	\$0	(\$514,033)	\$0
---------------	--------------------	------------	--------------------	------------

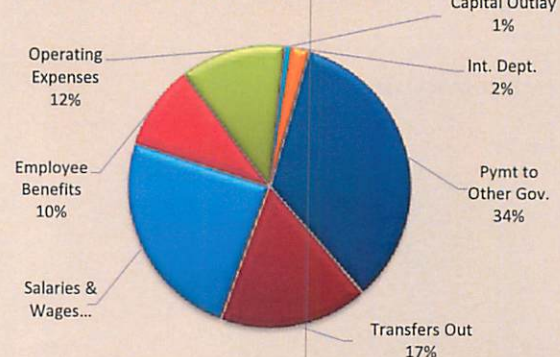
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$6,502,062	\$7,411,340	\$7,636,656	\$7,122,623
Additions/Reductions to Fund Balance:	\$1,134,594	(\$32,073)	(\$514,033)	\$0
Ending Fund Balance:	\$7,636,656	\$7,379,267	\$7,122,623	\$7,122,623

Revenue by Source Budget FY 19-20



Expense by Category Budget FY 19-20



* Generally speaking, Cash Funds are not budgeted. Revenues are appropriated to expenditures as they are collected.

Court Clerk's Revolving Fund

FY 2020-2021

Revenue by Source

	Prior Year Actual FY 18-19	Current Year Budget FY 19-20	Current Year Estimate FY 19-20	Budget FY 20-21
Charges for services	\$389,374	\$420,000	\$274,802	\$420,000
Intergovernmental	\$233,666	\$0	\$306,715	\$0
Intergovernmental - Salary Reimbursement	\$4,787,184	\$4,693,465	\$4,759,408	\$4,344,864
Investment Income	\$1,113	\$0	\$1,325	\$0
Miscellaneous Revenue	\$137	\$0	\$792	\$0
Prior Year Adj.	\$555	\$0	\$0	\$0
	\$5,412,029	\$5,113,465	\$5,343,042	\$4,764,864

Use of Fund Balance	\$0	\$0	\$0	\$0
---------------------	-----	-----	-----	-----

Total All Sources	\$5,412,029	\$5,113,465	\$5,343,042	\$4,764,864
-------------------	--------------------	--------------------	--------------------	--------------------

Expenditures by Category

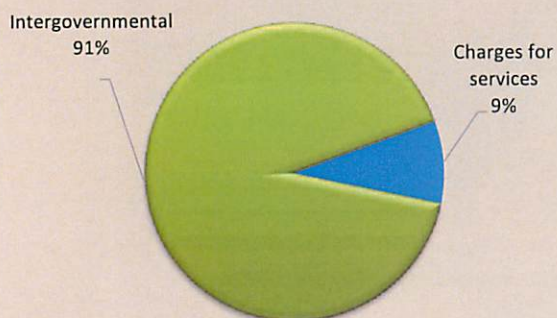
Salaries & Wages	\$3,625,073	\$3,239,498	\$3,629,190	\$3,326,556
Employee Benefits	\$1,440,546	\$1,453,967	\$1,294,466	\$1,212,308
Operating Expenses	\$597,505	\$415,000	\$172,400	\$221,000
Other Services & Charges	\$195,484	\$0	\$137,238	\$0
Capital Outlay	\$515,826	\$5,000	\$8,168	\$5,000
Travel	\$12,940	\$0	\$8,967	\$0
Transfer Out	\$0	\$0	\$6	\$0
Total Expenditures	\$6,387,373	\$5,113,465	\$5,250,436	\$4,764,864

Income (Loss)	(\$975,344)	\$0	\$92,606	\$0
----------------------	--------------------	------------	-----------------	------------

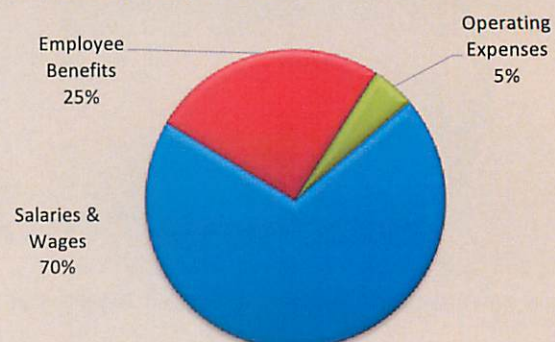
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$1,870,289	\$1,389,363	\$894,945	\$987,551
Additions/Reductions to Fund Balance:	(\$975,344)	\$0	\$92,606	\$0
Ending Fund Balance:	\$894,945	\$1,389,363	\$987,551	\$987,551

Revenue by Source Budget FY 20-21



Expense by Category Budget FY 20-21



Alternative Courts Fund

Revenue by Source

	Prior Year Actual FY 18-19	Current Year * Budget FY 19-20	Current Year Estimate FY 19-20	Budget * FY 20-21
Charges for Services	\$35,887	\$0	\$32,230	\$0
Intergovernmental	\$783,500	\$0	\$840,780	\$0
Miscellaneous Revenue	\$0	\$0	\$2,600	\$0
Other Financing Sources	\$239,488	\$0	\$239,494	\$0
	\$1,058,875	\$0	\$1,115,104	\$0

Use of Fund Balance	\$0	\$0	\$0	\$0
---------------------	-----	-----	-----	-----

Total All Sources	\$1,058,875	\$0	\$1,115,104	\$0
-------------------	--------------------	------------	--------------------	------------

Expenditures by Category

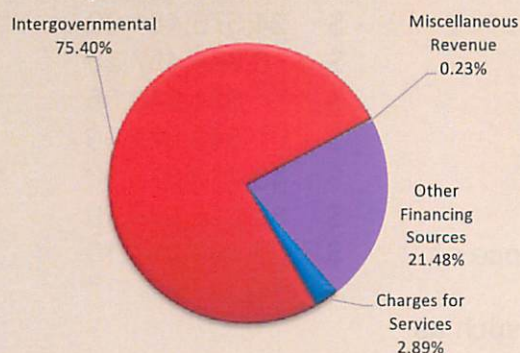
Salaries and Wages	\$0	\$0	\$229,983	
Employee Benefits	\$0	\$0	\$92,743	
Other Services & Charges	\$1,008,924	\$0	\$940,113	\$0
Total Expenditures	\$1,008,924	\$0	\$1,262,839	\$0

Income (Loss)	\$49,950	\$0	(\$147,735)	\$0
---------------	----------	-----	-------------	-----

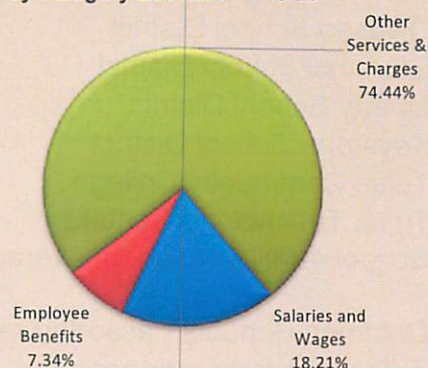
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$232,527	\$356,541	\$282,478	\$134,743
Additions/Reductions to Fund Balance:	\$49,950	\$0	(\$147,735)	\$0
Ending Fund Balance:	\$282,478	\$356,541	\$134,743	\$134,743

Revenue by Source Estimate FY 19-20



Expense by Category Estimate FY 19-20



* Generally speaking, Cash Funds are not budgeted. Revenues are appropriated to expenditures as they are collected.

2018-2019 Tax Apportionment Distribution by Entity

FY 2020-2021

Entity	Amount
City of Tulsa	\$ 81,999,105.93
City of Sand Springs	\$ 1,458,836.50
City of Broken Arrow	\$ 13,058,343.44
City of Bixby	\$ 3,393,412.06
City of Jenks	\$ 4,392,938.45
City of Owasso	\$ 119,032.40
City of Sapulpa	\$ 290,419.37
City of Glenpool	\$ 13,253.76
City of Collinsville	\$ 11,874.34
City of Skiatook	\$ 1,918.94
City of Sperry	\$ 734.62
County of Tulsa	\$ 72,496,620.38
City County Library	\$ 32,038,112.38
Health Department	\$ 15,537,580.08
Sheriff Fees	\$ 67,410.00
Glenpool Emergency Medical Service	\$ 294,543.95
Berryhill Fire District	\$ 890,482.89
Collinsville Fire District	\$ 331,265.68
Drainage District 12	\$ 904,670.36
Tulsa School District	\$ 173,891,314.33
Sand Springs School District	\$ 11,520,947.33
Broken Arrow School District	\$ 45,034,363.91
Bixby School District	\$ 32,666,496.16
Jenks School District	\$ 61,871,282.29
Collinsville School District	\$ 5,661,766.92
Skia took School District	\$ 1,021,435.42
Sperry School District	\$ 929,131.45
Union School District	\$ 60,394,518.13
Berryhill School District	\$ 3,160,782.19
Owasso School District	\$ 24,576,481.80
Glenpool School District	\$ 6,864,457.25
Liberty School District	\$ 821,846.06
Keystone School District	\$ 543,872.06
Tulsa Community College	\$ 43,420,073.30
Tulsa Technology Center	\$ 80,275,947.19
School 4-Mill - based on average daily attendance	\$ 23,667,014.10
Common Schools - assorted revenue sources such as collections from mortgage tax, 4-Mill from other counties (where Tulsa County shares a school district), motor vehicle stamp sales, interest on unapportioned taxes.	\$ 4,567,356.17
Total	\$ 808,189,641.59



TULSA COUNTY BUDGET BOARD


Ray Jordan Tulsa County Administration Building, Room 119
500 South Denver
Tulsa, Oklahoma 74103-3832
918.596.5000

ADOPTION OF COUNTY BUDGET STATE OF OKLAHOMA, COUNTY OF TULSA

We, the members of the Budget Board of said County and State do hereby
certify that we have adopted the Tulsa County Budget as is herewith presented
this _____ day of June 2020.




Ron Peters, Chairman



Michael Willis, Vice Chairman

ATTEST:

Attest:


County Clerk



TULSA COUNTY EXCISE BOARD

Tulsa County Administration Building, Room 116
500 South Denver
Tulsa, Oklahoma 74103-3832

P: 918.596.5836
F: 918.596.5867

CERTIFICATION OF EXCISE BOARD

STATE OF OKLAHOMA, COUNTY OF TULSA

We, the undersigned members of the Tulsa County Excise Board, do hereby certify that we have examined the Tulsa County Budgets and do herewith approve said budgets this ____ day of June 2020.

TULSA COUNTY EXCISE BOARD

Charles E. Van De Wiele, Jr., Chairman

Ruth Gaines, Vice-Chairman

Dr. A. Theodore Kachel, Member

ATTEST:

Michael Willis
Tulsa County Clerk



TULSA COUNTY EXCISE BOARD

Tulsa County Administration Building, Room 116
500 South Denver
Tulsa, Oklahoma 74103-3832

P: 918.596.5836
F: 918.596.5867

CERTIFICATION OF EXCISE BOARD STATE OF OKLAHOMA, COUNTY OF TULSA

We, the undersigned members of the Tulsa County Excise Board, do hereby certify that we have examined the Tulsa County Budgets and do herewith approve said budgets this 18th day of June 2020.

TULSA COUNTY EXCISE BOARD

Charles E. Van De Wiele, Jr., Chairman

Ruth Gaines, Vice-Chairman

Dr. A. Theodore Kachel, Member

ATTEST:

Michael Willis
Tulsa County Clerk





TULSA COUNTY BUDGET BOARD

Ray Jordan Tulsa County Administration Building, Room 119
500 South Denver
Tulsa, Oklahoma 74103-3832
918.596.5000

ADOPTION OF COUNTY BUDGET STATE OF OKLAHOMA, COUNTY OF TULSA

We, the members of the Budget Board of said County and State do hereby
certify that we have adopted the Tulsa County Budget as is herewith presented
this _____ 11th _____ day of June 2020.

Ron Peters, Chairman

Michael Willis, Vice Chairman

ATTEST:



Michael Willis, Secretary to Budget
Board/Tulsa County Clerk



MICHAEL WILLIS
Tulsa County Clerk
Tulsa County Administration Building
500 S. Denver, Room 121
Tulsa, Oklahoma 74103-3832
918.596.5851
mwillis@tulsacounty.org

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF TULSA, ss:

Personally appeared before me, the undersigned notary public, Michael Willis, County Clerk of Tulsa County and State aforesaid, who being the first duly sworn according to law, deposes and says: That 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 the fiscal year 2020-2021 published in one issue of the Tulsa World Newspaper, which is a legally-qualified newspaper of general circulation in said County.

Michael Willis,
Tulsa County Clerk

Subscribed and sworn to before me this 11th day of June 2020.

Notary Public


My commission expires: 7/17/2023



NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE TULSA COUNTY BUDGET BOARD OF TULSA, OKLAHOMA WILL HOLD A PUBLIC HEARING BEGINNING AT 2:00 P. M. ON THE 11TH DAY OF JUNE 2020, AT THE COUNTY ADMINISTRATIVE BUILDING ROOM 119, 500 S. DENVER, TULSA, OKLAHOMA FOR THE PURPOSE OF ACCEPTING COMMENTS AND FOR HOLDING AN OPEN DISCUSSION INCLUDING ANSWERING OF QUESTIONS ON THE FOLLOWING PROPOSED COUNTY BUDGET.

DATED AT TULSA, OKLAHOMA, THIS 26th DAY OF MAY 2020.


RON PETERS, CHAIRMAN
TULSA COUNTY BUDGET BOARD

ATTEST:


MICHAEL WILLIS
COUNTY CLERK



FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2021	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY 2021
AD VALOREM TAXES	58,859,051
OTHER TAXES	3,037,685
CHARGES FOR SERVICES	2,788,859
SALARIES REIMBURSEMENT	26,200
INTERGOVERNMENTAL	300,000
INVESTMENT INCOME	150,000
MISCELLANEOUS REVENUE	1,186,684
OTHER SOURCES	810,000
INTERDEPARTMENTAL REVENUE	414,888
FUND BALANCE	14,457,251
TOTAL BUDGETED REVENUE	82,030,618



MICHAEL WILLIS
Tulsa County Clerk

Tulsa County Administration Building
500 S. Denver, Room 121
Tulsa, Oklahoma 74103-3832
918.596.5851
mwillis@tulsacounty.org

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF TULSA, ss:

Personally appeared before me, the undersigned notary public, Michael Willis, County Clerk of Tulsa County and State aforesaid, who being the first duly sworn according to law, deposes and says: That 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 the fiscal year 2020-2021 published in one issue of the Tulsa World Newspaper, which is a legally-qualified newspaper of general circulation in said County.

Michael Willis,
Tulsa County Clerk

Subscribed and sworn to before me this _____ day of June 2020.

Notary Public

My commission expires: _____

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE TULSA COUNTY BUDGET BOARD OF TULSA, OKLAHOMA WILL HOLD A PUBLIC HEARING BEGINNING AT 2:00 P. M. ON THE 11TH DAY OF JUNE 2020, AT THE COUNTY ADMINISTRATIVE BUILDING ROOM 119, 500 S. DENVER, TULSA, OKLAHOMA FOR THE PURPOSE OF ACCEPTING COMMENTS AND FOR HOLDING AN OPEN DISCUSSION INCLUDING ANSWERING OF QUESTIONS ON THE FOLLOWING PROPOSED COUNTY BUDGET.

DATED AT TULSA, OKLAHOMA, THIS 26th DAY OF MAY 2020.

ATTEST:

MICHAEL WILLIS
COUNTY CLERK

RON PETERS, CHAIRMAN
TULSA COUNTY BUDGET BOARD

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2021	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY 2021
AD VALOREM TAXES	58,859,051
OTHER TAXES	3,037,685
CHARGES FOR SERVICES	2,788,859
SALARIES REIMBURSEMENT	26,200
INTERGOVERNMENTAL	300,000
INVESTMENT INCOME	150,000
MISCELLANEOUS REVENUE	1,186,684
OTHER SOURCES	810,000
INTERDEPARTMENTAL REVENUE	414,888
FUND BALANCE	14,457,251
TOTAL BUDGETED REVENUE	82,030,618

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2021	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY 2021
ELECTED OFFICERS:	
ASSESSOR	4,293,109
COMMISSIONERS	1,485,652
COUNTY CLERK	3,226,243
COURT CLERK	7,581,439
SHERIFF	11,031,326
SHERIFF'S WARRANT DIVISION	711,271
TREASURER	1,545,154
FINANCIAL:	
CONTINGENCY	2,203,846
COUNTY AUDIT	628,612
EXCISE BOARD	11,606
GENERAL GOVERNMENT	2,348,800
INSURANCE & CLAIMS	997,000
LEASES	283,963
PROCUREMENT	485,322
SELF INSURANCE	2,005,250
INTERNAL SERVICES:	
ADMINISTRATIVE SERVICES	2,540,419
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	380,000
ADMINISTRATIVE SERVICES - PRINTING	529,824
BUILDING OPERATIONS - ADMINISTRATION	899,591
BUILDING OPERATIONS - CARPENTRY	487,785
BUILDING OPERATIONS - FLEET	2,241,589
BUILDING OPERATIONS - HEADQUARTERS	1,238,287
BUILDING OPERATIONS - MAINTENANCE	1,633,305
EMPLOYEE PARKING SUBSIDY	140,000
HUMAN RESOURCES	988,346
HUMAN RESOURCES - SAFETY & EDUCATION	85,415
INFORMATION TECHNOLOGY - GENERAL	1,052,740
INFORMATION TECHNOLOGY - PAYROLL	3,151,450
JANITORIAL	652,404
UTILITIES	1,521,429
PUBLIC SERVICE DIVISIONS:	
ENGINEERS	917,707
HIGHWAY DIVISION LEVY	946,000
INSPECTOR	839,540
LEEVE MAINTENANCE	155,629
PARKS	6,273,686
SOCIAL SERVICES - EMERGENCY SHELTER	964,840
SOCIAL SERVICES - OPERATIONS	202,963
SOCIAL SERVICES - PHARMACY	383,860
SOCIAL SERVICES - REMEDIAL AID	276,025
COURT RELATED:	
COURT SERVICES	2,660,887
DISTRICT ATTORNEY	667,000
DRUG COURT	135,488
EARLY SETTLEMENT	151,119
JUVENILE ADMINISTRATION	956,554
JUVENILE DETENTION ADMINISTRATION	505,068
JUVENILE DETENTION GENERAL	800,000
JUVENILE INTAKE	1,200,079
JUVENILE L.I.F.E. PROGRAM	24,000
JUVENILE PHOENIX PROGRAM	558,617
JUVENILE PROBATION	2,477,812
MENTAL HEALTH COURT	90,000
PUBLIC DEFENDER	49,500
OTHER AGENCIES:	
COUNTY EXTENSION CENTER	463,364
ELECTION BOARD	2,114,988
INDIAN NATION COUNCIL OF GOVERNMENT	895,284
RIVER PARKS AUTHORITY	688,500
TULSA AREA EMERGENCY MANAGEMENT	175,933
TULSA'S FUTURE	75,000
TOTAL EXPENDITURES - GENERAL FUND	82,030,618

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2021	
VISUAL INSPECTION FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY 2021
PRO-RATA SHARE TO 2020 AD VALOREM TAX RECIPIENTS WHICH WILL BE ESTABLISHED IN JULY, VISUAL INSPECTION REVENUE	2,813,888
TOTAL REVENUE VISUAL INSPECTION FUND	2,813,888
	ESTIMATE OF EXPENDITURES FY 2021
SALARIES	1,671,058
BENEFITS	743,160
OPERATING EXPENSES	269,575
CAPITAL OUTLAY	15,000
TRAVEL	115,095
TOTAL EXPENDITURES VISUAL INSPECTION FUND	2,813,888
JUVENILE DETENTION FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY 2021
INTERGOVERNMENTAL	2,799,188
MISCELLANEOUS REVENUE	117,019
OTHER SOURCES	800,000
TOTAL REVENUE JUVENILE DETENTION FUND	3,716,207
	ESTIMATE OF EXPENDITURES FY 2021
SALARIES	2,187,357
BENEFITS	1,151,095
OPERATING EXPENSES	347,605
CAPITAL OUTLAY	17,500
TRAVEL	8,650
INTERDEPARTMENTAL	4,000
TOTAL EXPENDITURES JUVENILE DETENTION FUND	3,716,207
HIGHWAY FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY 2021
OTHER TAXES	2,568,917
INTERGOVERNMENTAL	4,781,083
OTHER SOURCES	946,000
TOTAL REVENUES HIGHWAY FUND	8,296,000
	ESTIMATE OF EXPENDITURES FY 2021
SALARIES	3,805,701
BENEFITS	1,910,564
OPERATING EXPENSES	1,606,015
CONTINGENCY	946,000
INTERDEPARTMENTAL	27,720
TOTAL EXPENDITURES HIGHWAY FUND	8,296,000
PARK FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY 2021
CHARGES FOR SERVICES	2,515,000
MISCELLANEOUS PARK FEES	335,000
TOTAL REVENUES PARK FUND	2,850,000
	ESTIMATE OF EXPENDITURES FY 2021
SALARIES	66,320
OPERATING SUPPLIES	1,788,053
OTHER SERVICES & CHARGES	421,964
DEBT SERVICE	541,663
INTERDEPARTMENTAL EXPENSES	32,000
TOTAL EXPENDITURES PARK FUND	2,850,000
DEBT SERVICE FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY 2021
AD VALOREM TAXES	6,640,228
TOTAL REVENUES DEBT SERVICE FUND	6,640,228
	ESTIMATE OF EXPENDITURES FY 2021
JUDGEMENTS PRINCIPAL	5,725,833
INTEREST ON JUDGEMENTS	914,395
TOTAL EXPENDITURES DEBT SERVICE FUND	6,640,228
TOTAL REVENUE ALL FUNDS	106,346,941
TOTAL EXPENDITURES ALL FUNDS	106,346,941