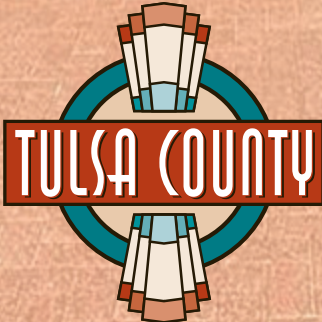


Fiscal Year 2023-2024 Annual Budget



Budget and Financial Plan

For Appropriated Funds

Fiscal Year 2023-2024



Proposed for Adoption By:

Kelly Dunkerley, Chair

Tulsa County Budget Board

Michael Willis, Vice Chair and Secretary

Members:

Karen Keith

Stan Sallee

Vic Regalado

John Fothergill

Don Newberry

John A. Wright



TULSA COUNTY BUDGET BOARD

218 W. 6th St., 7th Floor
Tulsa, OK 74119-1004
918.596.5850

June 8, 2023


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 2024.

The 2023-2024 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:

Kelly Dunkerley, Commissioner, District #3 Chairman
Stan Sallee, Commissioner, District #1
Karen Keith, Commissioner District #2
John Fothergill, 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 2023. 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 \$98,872,668.


Kelly Dunkerley, Chairman

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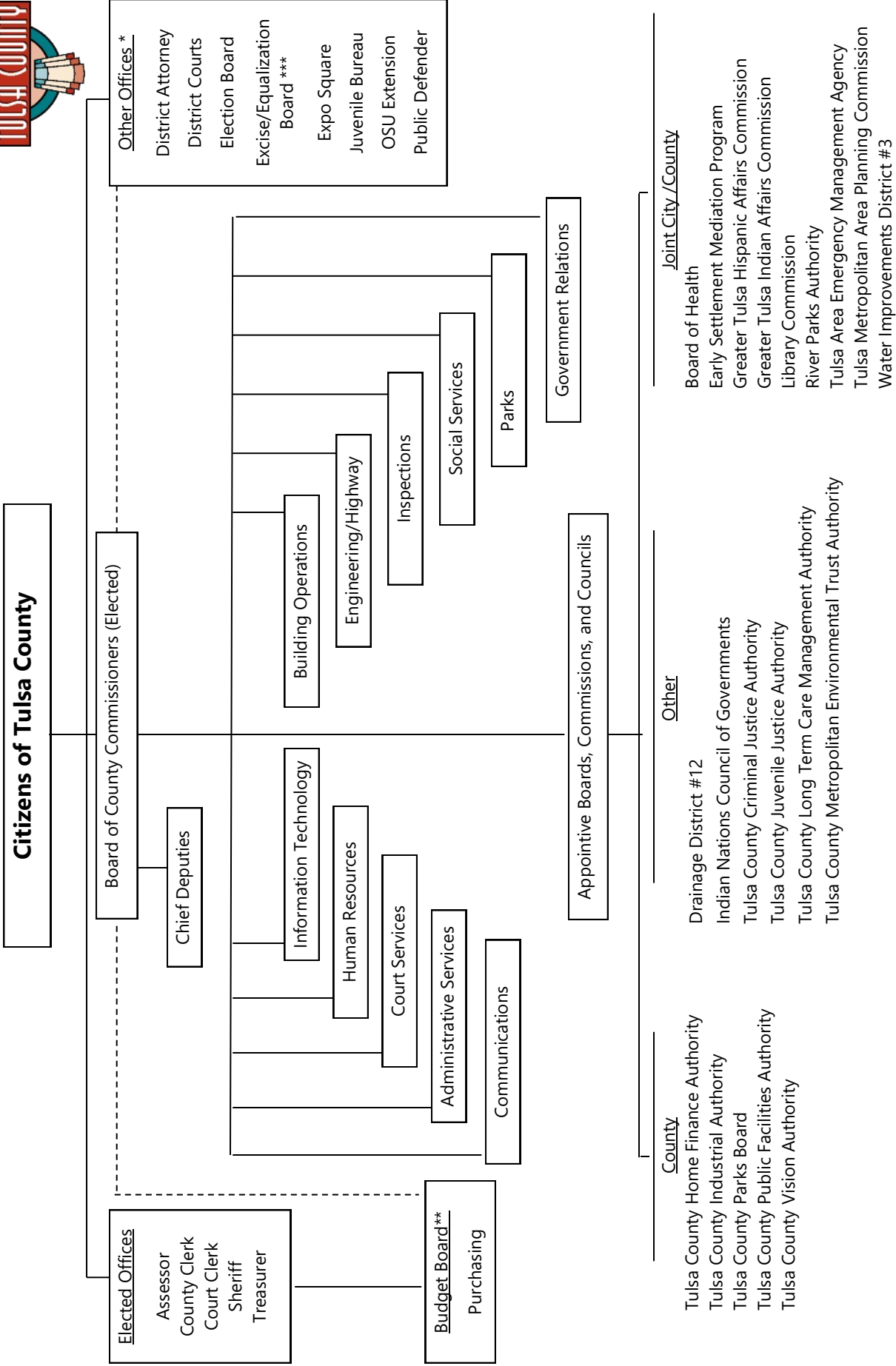
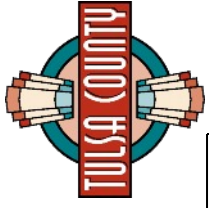
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Through its elected officials and employees, Tulsa County shall serve each citizen and visitor in the most efficient, courteous, and fiscally responsible manner using the highest standards of professionalism, integrity, and respect for others.



* 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.



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***Commissioner, District 1
Stan Sallee***



***Commissioner, District 2
Karen Keith***



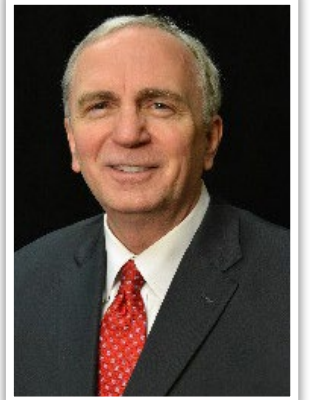
***Commissioner, District 3
Kelly Dunkerley***



***County Treasurer
John Fothergill***



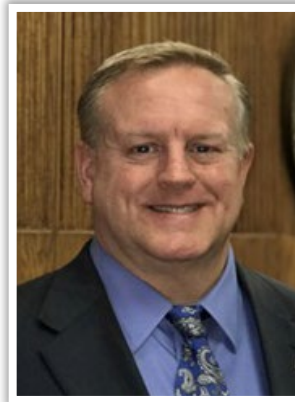
***County Clerk
Michael Willis***



***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 the Budget Division in County Clerk's office starts analyzing the revenue and expenditure budgets. In February, the budget packets are sent to all department heads. The purpose of this packet is to distribute budget instructions, to provide the departmental expenditure budget, to provide the tools to review the salary and wages of employees, to provide the budget calendar and a budget interview schedule, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, each department head develops preliminary revenue projections. Review, 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 February 27. This deadline provides the Budget Board with an opportunity to review and offer guidance for 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.

February: Budget requests from Department Directors and outside entities completed in ERP software.

April 3 - 4: Budget Interviews.

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

June 8: Public hearing, presentation, and possible adoption (Public hearing must be held by June 15 and the Budget must be adopted by June 23).

June 14: Presentation to County Excise Board.

July 1: Budget effective date

July 15: Protest period ends

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 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 is 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 the 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.

which are not subject to appropriation and therefore are not included in this budget 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, obligations (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’s Annual Comprehensive Financial Report (ACFR) contains some funds in addition to those that are presented in this document. Specifically, the ACFR contains financial information for the County’s component unit’s special revenue funds under the direct jurisdiction of the applicable elected official. These funds do not receive any appropriations from the Tulsa County Budget Board. Additionally, the County’s ACFR includes various agency and trust funds

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 Annual Comprehensive Financial Report (ACFR) 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 custodial 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. 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 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.
3. Custodial 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 Annual Comprehensive 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.

The Statutes of Oklahoma authorize Tulsa County 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 an 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 2023-2024.

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. As of January 2023, the County’s statutory debt limit was \$370,594,127; actual bonded indebtedness is well below this limit (0.0%), as demonstrated by the information presented below.

Assessed Valuation of Tulsa County, January 2023	\$	7,251,792,974
Add back homestead exemption	\$	106,039,236
Add back veteran exemption	\$	54,050,320
Total Assessed Value	\$	7,411,882,530
Legal Debt Limit (5%)	\$	370,594,127
Debt Outstanding on July 1 applicable to Debt Limit	\$	0
Debt Outstanding on July 1 as a percentage of Debt Limit		0%

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 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
- 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. 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 website.

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.

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 noncapital assets combined are

referred to as fixed assets. Some assets, such as personal computers and printers, cost less than \$500; however, the County may elect to add these to inventory for property control purposes. Effective November 1, 2022, the threshold for carrying an inventory item increases to a purchase cost of \$2,500. An exception is made for information technology hardware and software, which continues to require inventory tracking of item with an original cost of \$500.

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 has been established for each classification of assets (office equipment, vehicles, buildings, etc.).

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

A small sticker 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 an Annual Comprehensive Financial Report (ACFR). 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 roughly three months of expenditures for the adopted budget for the general revenue fund.

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 internal service delivery billing function.



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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.

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 examination, certification, 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 is 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 levies.

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

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 FY2021-2022	Budgeted FY2023-2024
Other Taxes	\$ 4,827,771	\$ 3,066,500
Intergov Revenue	385,013	360,800
Investment Income	567,914	3,000,000
Charges for Service	4,307,136	2,991,083
Salaries Reimb.	23,652	36,000
Misc. Rev.	1,460,229	823,803
Interdepartmental Rev.	340,411	442,728
Transfer In	1,500,000	1,350,000
Subtotal	\$ 13,412,126	
Less 10%	(1,341,213)	
Total	\$ 12,070,914	\$ 12,070,914

	Ad Valorem Budget FY23-24
Prior Year actual (FY21-22)	\$ 69,000,219
Allowable Budget	\$ 65,550,208
(95% of actual prior year ad valorem collections including Current, 2nd, back, penalty, in lieu of tax)	
Budgeted Ad Valorem (FY23-24)	\$ 65,550,208

Governmental Fund

Tulsa County General Fund

**Budgeted Special Revenue
Funds**

Assessor's Visual Inspection Fund

Debt Service Fund

Emergency 911 Fund

Juvenile Detention Fund

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.

Budgeted Special Revenue Funds

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."

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.

Emergency 911 Fund:

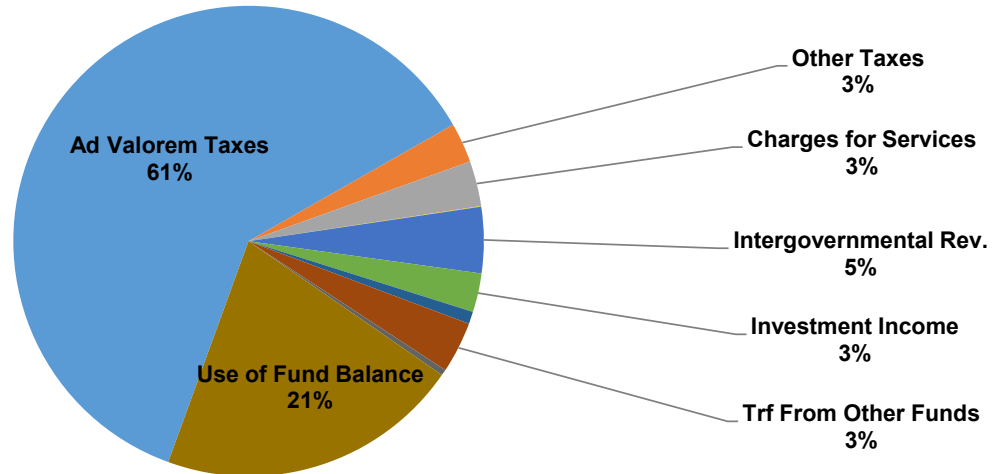
The Emergency 911 Fund is established to separate the revenue and expenditures accounts to provide for the funding of Emergency 911 operations within Tulsa County. The revenue for this fund comes from legislatively required service fees for all telephone services within Oklahoma as well as budgeted transfers from the County General Fund.

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 Office of Juvenile Affairs on a "per juvenile," "per day," basis for detainees who are awaiting adjudication.

All Budgeted Funds FY 2023-2024 Revenue Budget



	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Current Year Budget FY 23-24	% Change 2024 Budget Over/Under 2023 Budget	% Total of 2024 Budget
Ad Valorem Taxes	\$ 76,047,219	\$ 70,710,976	\$ 80,572,040	\$ 68,788,413	-2.7%	61.2%
Other Taxes	4,827,771	3,504,664	4,274,757	3,066,500	-12.5%	2.7%
Charges for Services	4,967,396	3,266,183	4,590,733	3,511,083	7.5%	3.1%
Salaries Reimbursement	23,652	30,200	66,644	36,000	19.2%	0.0%
Intergovernmental Rev.	5,743,224	3,302,085	4,500,164	5,106,106	54.6%	4.5%
Investment Income	567,914	435,000	4,607,028	3,000,000	589.7%	2.7%
Misc. Revenue	1,581,070	1,176,644	4,893,934	944,203	-19.8%	0.8%
Trf From Other Funds	14,818,587	1,100,000	3,152,832	3,980,000	261.8%	3.5%
Interdept. Revenue	340,411	366,116	485,194	442,728	20.9%	0.4%
Use of Fund Balance	-	17,851,854	-	23,498,359	31.6%	20.9%
Grand Total	\$ 108,917,244	\$ 101,743,723	\$ 107,143,326	\$ 112,373,392	10.4%	100.0%

General Fund

Ad Valorem Taxes	\$	65,550,208
Other Taxes		3,066,500
Charges for Services		2,991,083
Salaries Reimbursement		36,000
Intergovernmental Revenue		360,800
Investment Income		3,000,000
Miscellaneous Revenue		823,803
Other Financing Sources		1,350,000
Interdepartmental Revenue		442,728
Use of Fund Balance		21,251,546
Total General Fund	\$	98,872,668

Budgeted Special Revenue Funds

Ad Valorem Taxes	\$	3,238,205
Visual Inspection Fees		3,081,648
Charges for Services		520,000
Transfer from Other Funds		2,630,000
Miscellaneous Revenue		120,400
Intergovernmental Revenue		1,663,658
Other Financing Sources		2,246,813
Total Special Revenue Group	\$	13,500,724

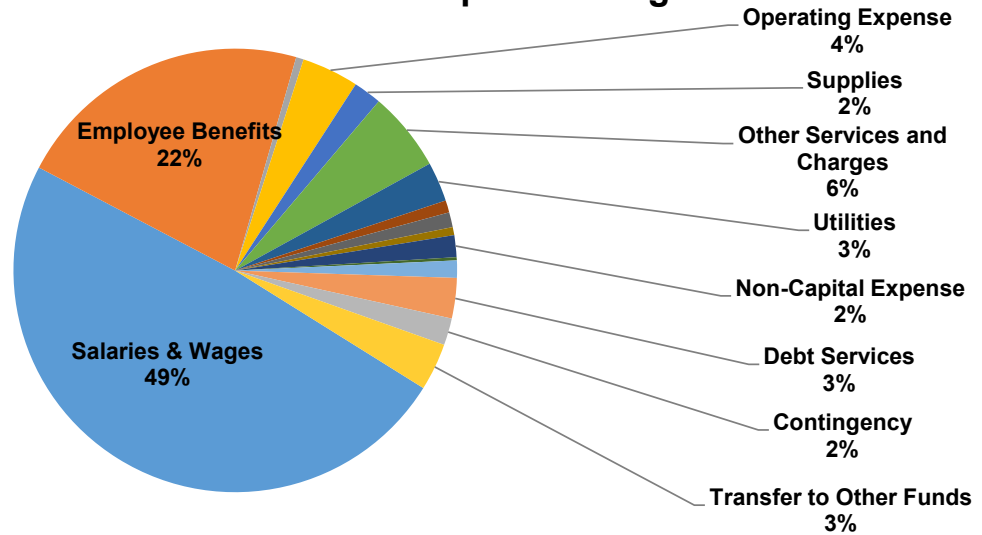
Grand Total All Budgeted Funds	\$	112,373,392
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All Budgeted Funds

Expenditure Assumptions and Projections

FY 2023-2024

All Budgeted Funds FY 2023-2024 Expense Budget



	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Current Year Budget FY 23-24	% Change 2024	
					Budget Over/Under 2023 Budget	% Total of 2024 Budget
Salaries & Wages	\$ 43,115,071	\$ 45,005,646	\$ 45,426,115	\$ 54,841,111	21.9%	48.8%
Employee Benefits	17,897,107	20,105,255	18,952,881	24,431,660	21.5%	21.7%
Travel & Training	353,780	552,376	517,311	614,116	11.2%	0.5%
Operating Expense	4,006,999	4,014,481	4,290,198	4,689,100	16.8%	4.2%
Supplies	2,028,452	2,084,714	2,363,409	2,308,421	10.7%	2.1%
Other Services and Charges	4,449,750	5,603,230	14,385,552	6,508,314	16.2%	5.8%
Utilities	2,305,927	2,575,451	3,589,282	3,257,875	26.5%	2.9%
Insurance & Claims	604,456	724,500	809,708	981,200	35.4%	0.9%
Repair & Maintenance	1,043,066	1,308,325	1,659,680	1,238,900	-5.3%	1.1%
Capital Lease	633,371	456,214	506,703	640,964	40.5%	0.6%
Non-Capital Expense	1,409,855	1,375,733	1,445,564	1,800,862	30.9%	1.6%
Interdepartment Expenditure	197,371	283,905	234,787	253,740	-10.6%	0.2%
Capital Outlay	1,189,182	1,467,856	2,161,428	1,426,344	-2.8%	1.3%
Debt Services	7,120,087	6,863,550	6,862,844	3,314,297	-51.7%	2.9%
Contingency	-	2,200,000	-	2,200,000	0.0%	2.0%
Transfer to Other Funds	4,849,988	7,122,488	6,975,488	3,866,488	-45.7%	3.4%
Grand Total	\$ 91,204,463	\$ 101,743,723	\$ 110,180,951	\$ 112,373,392	10.4%	100.0%

All Budgeted Fund Expenditures

FY 2023-2024

Budget by Division

ELECTED OFFICERS:		2024 BUDGET
		FY 2023 - 2024
ASSESSOR	GENERAL FUND	\$ 5,537,228
ASSESSOR'S VISUAL INSPECTION FUND	BUDGETED SPECIAL REVENUE GROUP	3,081,648
COMMISSIONERS	GENERAL FUND	1,846,684
COUNTY CLERK	GENERAL FUND	3,447,973
COURT CLERK	GENERAL FUND	9,017,731
SHERIFF	GENERAL FUND	13,056,335
SHERIFF'S WARRANT DIVISION	GENERAL FUND	777,409
E911 FUND	BUDGETED SPECIAL REVENUE GROUP	1,250,000
TREASURER	GENERAL FUND	1,766,606
SUBTOTAL		\$ 39,781,614

FINANCIAL:		BUDGET
		FY 2023 - 2024
CONTINGENCY	GENERAL FUND	\$ 2,200,000
COUNTY AUDIT	GENERAL FUND	717,598
DEBT SERVICE FUND	BUDGETED SPECIAL REVENUE GROUP	3,238,205
EXCISE BOARD	GENERAL FUND	17,006
GENERAL GOVERNMENT	GENERAL FUND	2,308,085
INSURANCE & CLAIMS	GENERAL FUND	1,355,000
PROCUREMENT	GENERAL FUND	582,203
SELF INSURANCE	GENERAL FUND	1,875,000
SUBTOTAL		\$ 12,293,097

INTERNAL SERVICES:		BUDGET
		FY 2023 - 2024
ADMINISTRATIVE SERVICES	GENERAL FUND	\$ 3,173,524
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	GENERAL FUND	405,000
ADMINISTRATIVE SERVICES - PRINTING	GENERAL FUND	614,994
BUILDING OPERATIONS - ADMINISTRATION	GENERAL FUND	491,243
BUILDING OPERATIONS - CARPENTRY	GENERAL FUND	31,500
BUILDING OPERATIONS - FLEET	GENERAL FUND	1,635,000
BUILDING OPERATIONS - PAYROLL	GENERAL FUND	5,266,666
BUILDING OPERATIONS - MAINTENANCE	GENERAL FUND	795,000
HUMAN RESOURCES	GENERAL FUND	1,205,290
HUMAN RESOURCES - SAFETY & EDUCATION	GENERAL FUND	349,530
INFORMATION TECHNOLOGY - GENERAL	GENERAL FUND	5,343,817
JANITORIAL	GENERAL FUND	688,620
RENTALS & UTILITIES	GENERAL FUND	2,855,543
SUBTOTAL		\$ 22,855,728

PUBLIC SERVICES DIVISIONS:		BUDGET
		FY 2023 - 2024
ENGINEERS	GENERAL FUND	\$ 5,113,567
INSPECTOR	GENERAL FUND	1,171,356
PARKS	GENERAL FUND	6,264,924
SOCIAL SERVICES - TRANSITIONAL LIVING CENTER	GENERAL FUND	22,500
SOCIAL SERVICES - OPERATIONS	GENERAL FUND	98,351
SOCIAL SERVICES - ADMINISTRATION	GENERAL FUND	1,866,481
SOCIAL SERVICES - PHARMACY	GENERAL FUND	78,000
SOCIAL SERVICES - SERVICE NAVIGATION & OUTREACH	GENERAL FUND	62,500
SUBTOTAL		\$ 14,677,679

		BUDGET FY 2023 - 2024
COURT RELATED:		
COURT SERVICES	GENERAL FUND	\$ 3,174,528
DISTRICT ATTORNEY	GENERAL FUND	782,000
DRUG COURT	GENERAL FUND	142,488
EARLY SETTLEMENT	GENERAL FUND	183,720
JUVENILE ADMINISTRATION	GENERAL FUND	962,373
JUVENILE DETENTION ADMINISTRATION	GENERAL FUND	544,100
JUVENILE DETENTION GENERAL	GENERAL FUND	800,000
JUVENILE INTAKE	GENERAL FUND	1,232,379
JUVENILE PHOENIX PROGRAM	GENERAL FUND	640,727
JUVENILE PROBATION	GENERAL FUND	2,959,675
JUVENILE DETENTION FUND	BUDGETED SPECIAL REVENUE GROUP	5,930,871
MENTAL HEALTH COURT	GENERAL FUND	97,000
PUBLIC DEFENDER	GENERAL FUND	89,500
SUBTOTAL		\$ 17,539,362

		BUDGET FY 2023-2024
OTHER AGENCIES:		
COUNTY EXTENSION CENTER	GENERAL FUND	\$ 485,460
ELECTION BOARD	GENERAL FUND	2,413,032
INDIAN NATION COUNCIL OF GOVERNMENT	GENERAL FUND	958,378
RIVER PARKS AUTHORITY	GENERAL FUND	1,028,650
TULSA AREA EMERGENCY MANAGEMENT	GENERAL FUND	190,393
TULSA'S FUTURE	GENERAL FUND	150,000
SUBTOTAL		\$ 5,225,913

GRAND TOTAL ALL BUDGETED FUNDS \$ 112,373,392

Tulsa 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, 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
Transfers from Other Funds
Interdepartmental Revenue
Use of Fund Balance

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

Salaries and Wages
Employee Benefits
Travel & Training
Operating Expenses
Supplies
Other Services & Charges
Utilities
Insurance and Claims
Repair & Maintenance
Capital Lease
Non-Capital Expenses
Interdepartmental Expenditure
Capital Outlay
Contingency
Debt Services
Transfers to Other Funds

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 2023-2024

Revenue by Source	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Budget FY 23-24
Ad Valorem Taxes	\$ 69,000,219	\$ 63,923,517	\$ 73,827,765	\$ 65,550,208
Other Taxes	4,827,771	3,504,664	4,274,757	3,066,500
Charges for Services	4,307,136	3,266,183	3,995,965	2,991,083
Salaries Reimbursement	23,652	30,200	66,644	36,000
Intergovernmental Rev.	384,601	367,183	403,797	360,800
Investment Income	567,914	435,000	4,607,028	3,000,000
Misc. Revenue	1,460,641	1,176,644	4,772,496	823,803
Trf From Other Funds	12,573,368	1,100,000	1,300,000	1,350,000
Interdept. Revenue	340,411	366,116	485,194	442,728
	\$ 93,485,713	\$ 74,169,506	\$ 93,733,646	\$ 77,621,122
Use of Fund Balance	-	17,851,854	-	21,251,546
Total All Sources	\$ 93,485,713	\$ 92,021,360	\$ 93,733,646	\$ 98,872,668

Expenditures by Category

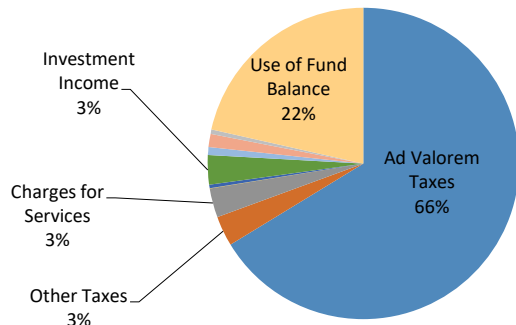
Salaries & Wages	38,484,344	43,487,048	40,785,819	48,724,838
Employee Benefits	16,050,486	19,356,614	16,974,668	21,545,664
Travel & Training	227,499	391,037	338,157	493,520
Operating Expense	3,897,420	4,014,481	4,042,995	4,480,800
Supplies	1,942,904	2,037,014	2,144,513	2,172,421
Other Services and Charges	3,926,051	5,481,230	13,468,785	5,803,979
Utilities	2,304,371	2,575,451	3,582,074	3,241,951
Insurance & Claims	604,456	724,500	809,708	981,200
Repair & Maintenance	1,043,066	1,306,500	1,659,086	1,235,900
Capital Lease	626,697	447,614	501,354	636,608
Non-Capital Expense	1,285,181	1,150,433	1,211,963	1,754,623
Interdepartment Expenditure	195,618	283,905	234,735	253,740
Capital Outlay	1,159,273	1,366,956	2,060,176	1,404,844
Debt Services	76,091	76,091	76,091	76,092
Contingency	-	2,200,000	-	2,200,000
Transfer to Other Funds	4,849,988	7,122,488	6,975,488	3,866,488
Total Expenditures	\$ 76,673,445	\$ 92,021,360	\$ 94,865,614	\$ 98,872,668

Income (Loss) \$ 16,812,268 \$ - \$ (1,131,968) \$ -

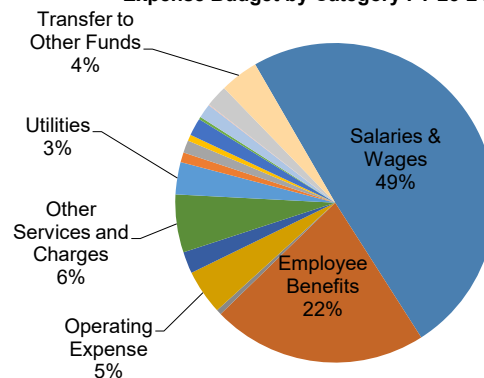
FUND BALANCE ANALYSIS

Beginning Fund balance:	\$ 32,201,557	\$ 40,973,956	\$ 49,072,908	\$ 42,008,202
Prior Year Encumbrances	-	-	(5,932,738)	-
Additions/Reductions to Fund Balance	16,812,268	(17,851,854)	(1,131,968)	(21,251,546)
Prior Year Adj.	59,083	-	-	-
Ending Fund Balance:	\$ 49,072,908	\$ 23,122,102	\$ 42,008,202	\$ 20,756,656

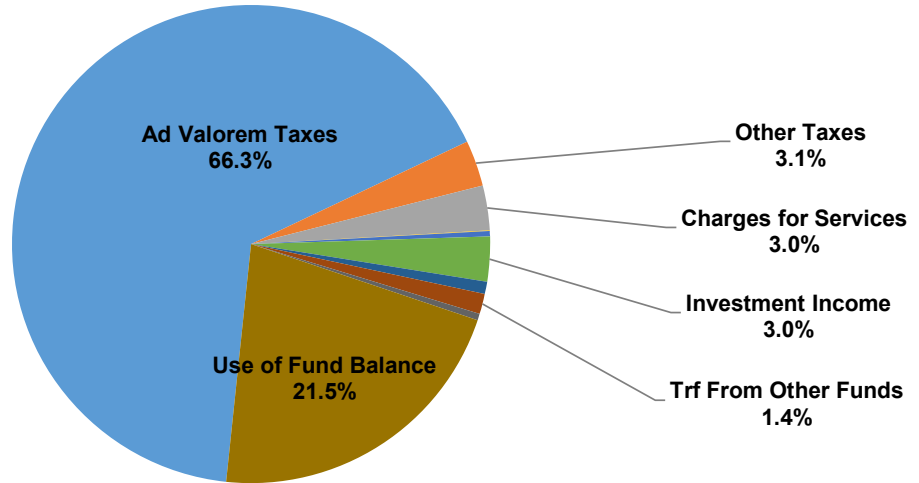
Revenue by Source Budget FY 23-24



Expense Budget by Category FY 23-24



General Fund FY 2023-2024 Revenue Budget



	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Budget FY 23-24	% Change 2024 Budget Over/Under 2023 Budget	% Total of 2024 Budget
Ad Valorem Taxes	\$ 69,000,219	\$ 63,923,517	\$ 73,827,765	\$ 65,550,208	2.5%	66.3%
Other Taxes	4,827,771	3,504,664	4,274,757	3,066,500	-12.5%	3.1%
Charges for Services	4,307,136	3,266,183	3,995,965	2,991,083	-8.4%	3.0%
Salaries Reimbursement	23,652	30,200	66,644	36,000	19.2%	0.0%
Intergovernmental Rev.	384,601	367,183	403,797	360,800	-1.7%	0.4%
Investment Income	567,914	435,000	4,607,028	3,000,000	589.7%	3.0%
Misc. Revenue	1,460,641	1,176,644	4,772,496	823,803	-30.0%	0.8%
Trf From Other Funds	12,573,368	1,100,000	1,300,000	1,350,000	22.7%	1.4%
Interdept. Revenue	340,411	366,116	485,194	442,728	20.9%	0.4%
Use of Fund Balance	-	17,851,854	-	21,251,546	19.0%	21.5%
Grand Total	\$ 93,485,713	\$ 92,021,360	\$ 93,733,646	\$ 98,872,668	7.4%	100.0%

General Fund

Revenue Summary by Source

FY 2023-2024

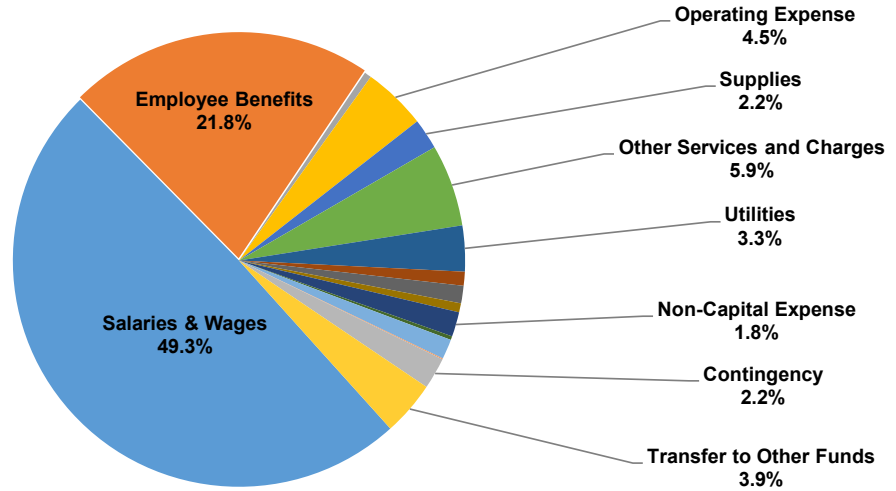
	Prior Year Actual FY 2021 - 2022	Current Year Budget FY 2022-2023	Current Year Estimate FY 2022 - 2023	Budget FY 2023 - 2024
Ad Valorem Taxes				
Ad Valorem Tax - Current	\$ 66,216,316	\$ 61,736,607	\$ 70,944,765	\$ 62,905,500
Ad Valorem Tax - Prior Years	2,761,253	2,165,348	2,858,330	2,623,190
Ad Valorem Tax - Penalties & Interest	-	-	1,620	-
In Lieu Of Tax Payments	22,650	21,562	23,050	21,518
Subtotal:	\$ 69,000,219	\$ 63,923,517	\$ 73,827,765	\$ 65,550,208
Other Taxes				
Documentary Stamps	\$ 3,059,530	\$ 1,850,000	\$ 2,755,718	\$ 1,650,000
Flood Control Tax	1,485	1,500	1,485	1,500
Motor Vehicle Fees	1,085,381	950,000	889,894	850,000
TIF District Rebate	39,875	40,000	38,581	40,000
Tobacco / Excise Tax	392,767	403,164	368,186	325,000
Vehicle Registration Stamps	248,733	260,000	220,892	200,000
Subtotal:	\$ 4,827,771	\$ 3,504,664	\$ 4,274,757	\$ 3,066,500
Charges for Services				
Fire Suppression Inspection Fees	\$ 40,792	\$ 73,183	\$ 107,003	\$ 73,183
Inspection Fees & Permits	1,602,752	1,000,000	1,300,357	1,000,000
Miscellaneous Clerk's Fees	46,126	45,000	48,310	45,000
Monitors Fees	174,499	130,000	145,000	143,000
Municipal Certification Fee	7,320	6,000	5,615	5,500
Pharmacy Revenue	19,137	26,000	13,045	13,500
Printing & Duplicating Service	191,358	251,000	500,011	90,900
Recording Fees - County Clerk	2,073,487	1,600,000	1,740,848	1,500,000
Swimming Pool Revenue	-	-	(250)	-
Zoning Fees	151,664	135,000	136,025	120,000
Subtotal:	\$ 4,307,136	\$ 3,266,183	\$ 3,995,965	\$ 2,991,083
Salaries Reimbursement				
Salaries Reimbursement	\$ 23,652	\$ 30,200	\$ 66,644	\$ 36,000
Subtotal:	\$ 23,652	\$ 30,200	\$ 66,644	\$ 36,000
Intergovernmental Revenue				
City & County Grants & Contracts	\$ 47,800	\$ 47,800	\$ 47,800	\$ 47,800
Election Board Expense	86,215	30,000	36,571	25,000
Election Board Salaries	76,793	100,000	102,485	105,000
Federal Grants	125,263	135,783	135,783	128,000
Shared Services - IT	-	13,600	5,683	10,000
State Grants	48,531	40,000	75,475	45,000
Subtotal:	\$ 384,601	\$ 367,183	\$ 403,797	\$ 360,800
Investment Income				
Interest Earnings	\$ 567,914	\$ 435,000	\$ 4,607,028	\$ 3,000,000
Subtotal:	\$ 567,914	\$ 435,000	\$ 4,607,028	\$ 3,000,000

	Prior Year Actual FY 2021 - 2022	Current Year Budget FY 2022-2023	Current Year Estimate FY 2022 - 2023	Budget FY 2023 - 2024
Miscellaneous Revenue				
Admin Services Reimb.	\$ 138,652	\$ 105,000	\$ 88,181	\$ 75,000
Damage Claim Reimb.	2,429	-	-	-
Employee Insurance Reimb.	5,076	-	7,986	-
Employee Misc. Reimb. - Shoes	8,016	7,020	4,700	5,000
Estopped Warrants	12,897	-	13,366	-
Fines	894	-	18	-
Gifts	72,868	75,000	60,061	33,785
Janitorial - Court & Library	236,938	275,000	112,374	190,000
Misc. Revenue	120,189	123,258	121,252	99,452
Refunds	2,010	-	11,673	6,200
Reimbursement for Postage	-	-	10,650	-
Rents & Royalties	14,328	6,766	16,517	15,766
Sale of Assets	89,802	50,000	54,611	50,000
Sale of Materials	50,600	55,600	59,325	40,600
Sale of Real Property	-	-	3,651,138	-
Utilities Reimb. - Court	540,628	325,000	432,935	200,000
UA Reimb.	66,054	60,000	60,021	60,000
Vehicle Expense Reimb. - Gas	92,920	87,000	64,932	48,000
Vehicle Repair Reimb.	6,342	7,000	2,757	-
Subtotal:	\$ 1,460,641	\$ 1,176,644	\$ 4,772,496	\$ 823,803
Other Financing Sources				
Transfer From Resale Property	\$ 1,500,000	\$ 1,100,000	\$ 1,300,000	\$ 1,350,000
Transfer From Sheriff's Cash	13,215	-	-	-
Transfer From Special Projects	11,060,153	-	-	-
Subtotal:	\$ 12,573,368	\$ 1,100,000	\$ 1,300,000	\$ 1,350,000
Interdepartmental Revenue				
Interdepartmental Revenue	\$ 340,411	\$ 366,116	\$ 485,194	\$ 442,728
Subtotal:	\$ 340,411	\$ 366,116	\$ 485,194	\$ 442,728
Use of Fund Balance				
Use of Fund Balance	\$ -	\$ 17,851,854	\$ -	\$ 21,251,546
Subtotal:	\$ -	\$ 17,851,854	\$ -	\$ 21,251,546
Grand Total:	\$ 93,485,713	\$ 92,021,360	\$ 93,733,646	\$ 98,872,668

General Fund Expense Assumptions and Projections

FY 2023-2024

General Fund FY 2023-2024 Expense Budget



	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Budget FY 23-24	% Change 2024 Budget Over/Under 2023 Budget	% Total of 2024 Budget
Salaries & Wages	\$ 38,484,344	\$ 43,487,048	\$ 40,785,819	\$ 48,724,838	12.0%	49.3%
Employee Benefits	16,050,486	19,356,614	16,974,668	21,545,664	11.3%	21.8%
Travel & Training	227,499	391,037	338,157	493,520	26.2%	0.5%
Operating Expense	3,897,420	4,014,481	4,042,995	4,480,800	11.6%	4.5%
Supplies	1,942,904	2,037,014	2,144,513	2,172,421	6.6%	2.2%
Other Services and Charges	3,926,051	5,481,230	13,468,785	5,803,979	5.9%	5.9%
Utilities	2,304,371	2,575,451	3,582,074	3,241,951	25.9%	3.3%
Insurance & Claims	604,456	724,500	809,708	981,200	35.4%	1.0%
Repair & Maintenance	1,043,066	1,306,500	1,659,086	1,235,900	-5.4%	1.2%
Capital Lease	626,697	447,614	501,354	636,608	42.2%	0.6%
Non-Capital Expense	1,285,181	1,150,433	1,211,963	1,754,623	52.5%	1.8%
Interdepartment Expenditure	195,618	283,905	234,735	253,740	-10.6%	0.3%
Capital Outlay	1,159,273	1,366,956	2,060,176	1,404,844	2.8%	1.4%
Debt Services	76,091	76,091	76,091	76,092	0.0%	0.1%
Contingency	-	2,200,000	-	2,200,000	0.0%	2.2%
Transfer to Other Funds	4,849,988	7,122,488	6,975,488	3,866,488	-45.7%	3.9%
Grand Total	\$ 76,673,445	\$ 92,021,360	\$ 94,865,614	\$ 98,872,668	7.4%	100.0%

General Fund

Department Expenditure Budget Summary

FY 2023-2024

Department	Category	Prior Year FY2022 Actuals	Current Year FY2023 Budget	Current Year FY2023 Estimates	FY2024 Budget
County Commissioners	Salaries & Comp	\$1,017,473	\$1,117,423	\$1,202,524	\$1,195,426
	Employee Benefits	417,681	479,608	476,749	498,851
	Travel Expense	31,937	31,752	25,776	43,888
	Operating Expense	7,435	5,100	3,276	6,423
	Other Service and Charges	128,530	57,282	5,004,329	100,497
	Interdepartmental Expense	2,805	3,800	1,891	1,600
	Capital Outlay	1,092	1,500	608	-
	Total	1,606,953	1,696,465	6,715,152	1,846,684
Employee Parking Subsidy	Transfers Out	140,000	140,000	140,000	-
	Total	140,000	140,000	140,000	-
Procurement	Salaries & Comp	327,554	370,675	370,194	390,167
	Employee Benefits	114,088	134,613	132,069	143,604
	Travel Expense	2,142	10,120	5,604	16,250
	Operating Expense	19,005	17,100	23,055	27,800
	Other Service and Charges	-	2,500	3,683	3,382
	Interdepartmental Expense	493	2,000	500	1,000
	Capital Outlay	1,783	5,000	1,000	-
	Total	465,065	542,008	536,104	582,203
Insurance & Claims	Employee Benefits	125,359	115,000	115,000	115,000
	Operating Expense	604,456	722,000	809,708	978,000
	Other Service and Charges	102,519	262,000	287,658	262,000
	Total	832,334	1,099,000	1,212,366	1,355,000
General Government Expense	Operating Expense	330,434	405,000	297,531	595,085
	Other Service and Charges	511,412	592,800	540,321	511,000
	Transfers Out	895,000	1,332,000	1,132,000	952,000
	Capital Outlay	45,133	315,000	23,765	250,000
	Total	1,781,979	2,644,800	1,993,617	2,308,085
Leases	Operating Expense	211,351	-	-	-
	Interdepartmental Expense	408	-	238	-
	Total	211,759	-	238	-
Contingency	Transfers Out	142,000	-	53,000	-
	Contingency	-	2,200,000	-	2,200,000
	Total	142,000	2,200,000	53,000	2,200,000
INCOG	Operating Expense	979,254	958,378	958,378	958,378
	Total	979,254	958,378	958,378	958,378
County Audit	Other Service and Charges	419,562	675,382	675,382	717,598
	Total	419,562	675,382	675,382	717,598
Tulsa's Future	Operating Expense	125,000	58,500	150,000	150,000
	Total	125,000	58,500	150,000	150,000
County Extension Center	Travel Expense	28,120	25,500	28,942	25,500
	Operating Expense	396,820	411,680	412,165	424,840
	Other Service and Charges	22,464	29,100	29,100	29,100
	Interdepartmental Expense	8,602	7,684	3,035	6,020
	Capital Outlay	-	-	722	-
	Total	456,006	473,964	473,964	485,460
River Parks Authority	Operating Expense	688,500	747,000	747,000	1,028,650
	Total	688,500	747,000	747,000	1,028,650

Department	Category	Prior Year FY2022 Actuals	Current Year FY2023 Budget	Current Year FY2023 Estimates	FY2024 Budget
Tulsa Area Emergency Management	Operating Expense	171,981	186,538	186,538	190,393
	Total	171,981	186,538	186,538	190,393
District Attorney - County Portion	Travel Expense	9,006	12,000	1,927	12,000
	Operating Expense	614,470	697,000	403,308	737,000
	Other Service and Charges	22,930	33,000	24,784	33,000
	Capital Outlay	13,344	-	-	-
	Total	659,750	742,000	430,019	782,000
Drug Court-County Portion	Transfers Out	142,488	142,488	142,488	142,488
	Total	142,488	142,488	142,488	142,488
Mental Health Court - County Portion	Transfers Out	97,000	97,000	97,000	97,000
	Total	97,000	97,000	97,000	97,000
Early Settlement - County Portion	Salaries & Comp	123,713	127,095	131,971	133,742
	Employee Benefits	36,540	38,953	38,747	40,680
	Operating Expense	523	6,200	1,500	7,098
	Interdepartmental Expense	3,257	2,091	3,500	2,200
	Total	164,034	174,339	175,718	183,720
Excise-Equalization Board	Salaries & Comp	6,300	12,500	12,500	12,500
	Employee Benefits	787	1,106	1,106	1,106
	Travel Expense	852	2,400	2,400	2,400
	Other Service and Charges	183	1,000	1,000	1,000
	Total	8,122	17,006	17,006	17,006
Human Resources	Salaries & Comp	626,501	755,268	714,911	762,690
	Employee Benefits	218,264	263,722	158,841	308,622
	Travel Expense	2,919	25,400	12,767	25,178
	Operating Expense	7,338	3,450	7,186	7,250
	Other Service and Charges	44,154	51,750	97,863	74,300
	Interdepartmental Expense	5,793	7,020	5,021	7,000
	Capital Outlay	1,695	22,750	20,304	20,250
	Total	906,664	1,129,361	1,016,894	1,205,290
Safety & Education	Salaries & Comp	-	-	-	256,530
	Travel Expense	12,484	44,015	42,372	31,000
	Operating Expense	22,099	48,000	45,033	47,000
	Other Service and Charges	12,553	16,400	21,019	15,000
	Total	53,800	108,415	108,424	349,530
Administrative Services	Salaries & Comp	1,408,552	1,563,264	1,546,105	1,816,057
	Employee Benefits	589,832	691,499	648,836	831,367
	Travel Expense	750	4,000	2,500	1,500
	Operating Expense	383,676	341,100	376,955	410,600
	Other Service and Charges	55,189	85,400	81,976	80,000
	Interdepartmental Expense	22,147	24,000	24,000	24,000
	Capital Outlay	53,852	10,000	12,174	10,000
Total	2,513,998	2,719,263	2,692,545	3,173,524	
Central Office Supply	Operating Expense	292,276	380,000	380,000	405,000
	Total	292,276	380,000	380,000	405,000
Printing Service	Operating Expense	313,300	404,000	435,833	510,894
	Other Service and Charges	86,334	108,496	98,581	104,100
	Total	399,633	512,496	534,414	614,994

Department	Category	Prior Year FY2022 Actuals	Current Year FY2023 Budget	Current Year FY2023 Estimates	FY2024 Budget
Fleet Maintenance	Operating Expense	1,152,232	1,323,000	1,439,691	1,333,000
	Capital Outlay	170,692	302,000	530,752	302,000
	Total	1,322,924	1,625,000	1,970,443	1,635,000
Building Operations Administration	Travel Expense	2,805	6,000	13,257	6,000
	Operating Expense	66,265	43,780	64,713	43,780
	Other Service and Charges	206,004	438,606	367,794	426,383
	Interdepartmental Expense	6,224	8,080	8,010	8,080
	Capital Outlay	12,703	7,000	6,891	7,000
Total	294,002	503,466	460,665	491,243	
Carpentry Shop	Operating Expense	25,761	31,500	30,286	31,500
	Capital Outlay	950	-	3,759	-
	Total	26,711	31,500	34,045	31,500
Janitorial	Operating Expense	36,440	66,000	39,772	66,000
	Other Service and Charges	521,705	622,620	609,034	622,620
	Total	558,145	688,620	648,806	688,620
Building Maintenance	Operating Expense	525,000	535,000	882,717	535,000
	Other Service and Charges	50,087	250,000	370,374	250,000
	Capital Outlay	26,716	10,000	228,875	10,000
	Total	601,802	795,000	1,481,965	795,000
Building Operations Payroll & Benefits	Salaries & Comp	2,281,267	2,651,165	2,498,928	3,501,656
	Employee Benefits	1,085,056	1,331,808	1,252,317	1,765,010
	Total	3,366,323	3,982,974	3,751,245	5,266,666
Rentals & Utilities	Operating Expense	1,564,062	1,779,451	2,753,425	2,779,451
	Debt Service	76,091	76,091	76,091	76,092
	Total	1,640,153	1,855,542	2,829,516	2,855,543
Information Technology	Salaries & Comp	2,173,479	2,500,111	2,305,751	2,538,413
	Employee Benefits	844,956	1,009,279	897,532	1,007,116
	Travel Expense	38,540	37,900	22,510	49,534
	Operating Expense	846,151	873,550	911,285	976,055
	Other Service and Charges	105,910	302,907	298,191	771,500
	Interdepartmental Expense	619	2,000	627	1,200
	Capital Outlay	10,385	-	23,788	-
	Total	4,020,040	4,725,747	4,459,684	5,343,817
County Inspector	Salaries & Comp	562,638	593,263	586,660	701,350
	Employee Benefits	250,474	261,610	287,578	339,006
	Travel Expense	155	16,000	3,200	10,000
	Operating Expense	7,874	21,941	7,786	13,000
	Other Service and Charges	70,131	125,986	132,112	105,000
	Interdepartmental Expense	836	3,503	1,422	3,000
	Capital Outlay	85,998	-	89,268	-
	Total	978,105	1,022,302	1,108,025	1,171,356
County Engineers - General Fund	Salaries & Comp	673,405	739,368	644,561	3,152,012
	Employee Benefits	208,571	243,348	211,627	1,348,978
	Operating Expense	141,446	296,871	263,318	302,077
	Other Service and Charges	-	475,000	2,447,614	220,000
	Transfers Out	946,000	2,736,000	2,736,000	-
	Interdepartmental Expense	309	500	584	500
	Capital Outlay	51,364	-	-	90,000
Total	2,021,094	4,491,088	6,303,705	5,113,567	

Department	Category	Prior Year FY2022 Actuals	Current Year FY2023 Budget	Current Year FY2023 Estimates	FY2024 Budget
Parks Operations - General Fund	Salaries & Comp	3,786,696	4,466,972	3,559,009	4,211,196
	Employee Benefits	1,652,919	2,167,177	1,484,599	2,053,727
	Operating Expense	419,625	350,000	360,210	-
	Interdepartmental Expense	810	-	-	-
	Total	5,860,049	6,984,149	5,403,818	6,264,924
Service Navigation and Outreach	Salaries & Comp	129,057	125,956	139,265	-
	Employee Benefits	61,564	67,842	61,439	-
	Travel Expense	-	-	-	500
	Operating Expense	925	4,600	4,070	-
	Other Service and Charges	77,526	97,832	69,369	62,000
	Interdepartmental Expense	50	-	-	-
Total	269,122	296,230	274,143	62,500	
Social Services Administration	Salaries & Comp	198,841	181,837	243,058	1,310,597
	Employee Benefits	70,569	87,286	99,547	550,683
	Travel Expense	-	-	1,200	-
	Operating Expense	2,774	2,250	86,371	2,000
	Interdepartmental Expense	872	3,600	3,600	3,200
	Capital Outlay	9,905	-	66,145	-
	Total	282,961	274,973	499,922	1,866,481
Social Services Operations	Operating Expense	-	-	-	98,351
	Total	-	-	-	98,351
Transitional Living Center	Salaries & Comp	587,774	648,955	637,631	-
	Employee Benefits	231,825	287,174	277,083	-
	Travel Expense	87	250	664	-
	Operating Expense	74,895	114,823	105,998	13,500
	Other Service and Charges	21,315	24,000	9,730	9,000
	Capital Outlay	6,541	-	1,250	-
	Total	922,436	1,075,201	1,032,357	22,500
Social Services Pharmacy	Salaries & Comp	197,216	218,312	233,467	22,000
	Employee Benefits	63,094	72,176	79,087	-
	Operating Expense	37,634	76,000	46,946	51,000
	Other Service and Charges	17,213	9,200	11,144	5,000
	Capital Outlay	5,550	-	9,206	-
Total	320,707	375,688	379,849	78,000	
Election Board	Salaries & Comp	1,062,053	1,418,418	1,278,866	1,444,608
	Employee Benefits	409,469	496,661	419,776	479,124
	Travel Expense	8,860	46,500	23,429	39,000
	Operating Expense	426,490	344,101	318,061	346,000
	Other Service and Charges	52,786	71,004	70,540	70,300
	Interdepartmental Expense	6,859	13,100	13,000	15,000
	Capital Outlay	31,963	19,000	20,198	19,000
	Total	1,998,480	2,408,784	2,143,871	2,413,032
County Treasurer - General Fund	Salaries & Comp	805,843	854,150	876,309	893,079
	Employee Benefits	322,109	355,044	348,913	381,630
	Travel Expense	8,619	11,500	11,471	15,000
	Operating Expense	300,483	261,591	249,644	262,247
	Other Service and Charges	94,782	135,244	149,480	161,700
	Interdepartmental Expense	18,617	44,600	41,251	41,300
	Capital Outlay	687	17,442	-	11,650
	Total	1,551,139	1,679,572	1,677,069	1,766,606

Department	Category	Prior Year FY2022 Actuals	Current Year FY2023 Budget	Current Year FY2023 Estimates	FY2024 Budget
County Assessor - General Fund	Salaries & Comp	2,812,123	3,199,947	3,203,517	3,265,931
	Employee Benefits	1,192,523	1,375,146	1,375,146	1,348,607
	Travel Expense	54,354	22,200	27,844	98,170
	Operating Expense	173,981	137,043	206,825	518,066
	Other Service and Charges	50,948	101,000	133,925	164,754
	Interdepartmental Expense	23,733	18,700	3,063	22,700
	Capital Outlay	48,321	48,831	89,531	119,000
	Total	4,355,984	4,902,868	5,039,851	5,537,228
County Clerk - General Fund	Salaries & Comp	2,295,258	2,395,246	2,325,528	2,411,248
	Employee Benefits	949,330	1,054,981	978,382	1,027,226
	Travel Expense	-	600	90	500
	Operating Expense	-	1,000	-	-
	Interdepartmental Expense	-	7,500	9,209	9,000
Total	3,244,589	3,459,327	3,313,209	3,447,973	
Sheriff Warrant Division	Salaries & Comp	442,371	545,352	540,659	533,752
	Employee Benefits	156,908	192,215	185,565	200,057
	Operating Expense	5,510	3,135	8,750	42,100
	Other Service and Charges	38	-	-	-
	Interdepartmental Expense	3,465	1,000	1,600	1,500
Total	608,292	741,702	736,574	777,409	
County Sheriff - General Fund	Salaries & Comp	7,196,186	7,773,699	7,811,242	8,387,709
	Employee Benefits	2,825,638	3,347,173	2,962,911	3,463,626
	Travel Expense	21,944	5,000	33,000	27,000
	Operating Expense	666,433	527,200	832,414	535,500
	Other Service and Charges	752,028	253,500	1,385,001	307,500
	Interdepartmental Expense	37,272	35,000	25,000	35,000
	Capital Outlay	499,161	300,000	536,857	300,000
	Total	11,998,663	12,241,572	13,586,424	13,056,335
Court Services	Salaries & Comp	1,420,137	1,653,287	1,522,298	1,732,368
	Employee Benefits	617,168	784,316	675,830	847,620
	Travel Expense	150	6,000	3,856	6,000
	Operating Expense	15,531	24,500	41,981	24,500
	Other Service and Charges	418,753	458,600	424,920	458,600
	Interdepartmental Expense	33,595	51,200	47,270	51,440
	Capital Outlay	9,747	54,000	14,345	54,000
	Total	2,515,082	3,031,903	2,730,499	3,174,528
Public Defender - General Fund	Travel Expense	-	10,000	5,465	10,000
	Operating Expense	23,489	20,000	31,587	15,000
	Other Service and Charges	16,032	14,500	27,748	44,500
	Interdepartmental Expense	10,318	32,000	27,000	20,000
	Capital Outlay	55,432	28,000	12,700	-
Total	105,271	104,500	104,500	89,500	
Juvenile Administration - General Fund	Salaries & Comp	530,472	593,514	547,742	620,634
	Employee Benefits	213,104	257,582	236,980	287,324
	Operating Expense	2,842	11,710	12,119	15,065
	Other Service and Charges	363	1,179	2,621	1,952
	Interdepartmental Expense	8,535	16,527	14,913	-
	Capital Outlay	545	37,398	47,814	37,398
Total	755,862	917,909	862,190	962,373	
Juvenile Detention Administration General Fund	Salaries & Comp	345,549	357,443	242,013	353,721
	Employee Benefits	147,912	156,756	145,753	161,894
	Capital Outlay	-	32,929	32,929	28,485
	Total	493,461	547,128	420,695	544,100

Department	Category	Prior Year FY2022 Actuals	Current Year FY2023 Budget	Current Year FY2023 Estimates	FY2024 Budget
Juvenile Probation - General Fund	Salaries & Comp	1,342,695	1,702,646	1,280,922	1,729,900
	Employee Benefits	608,840	817,566	652,961	922,582
	Travel Expense	1,702	69,900	66,574	69,600
	Operating Expense	20,332	15,900	16,262	15,900
	Other Service and Charges	34,601	154,943	60,082	160,693
	Capital Outlay	9,050	61,000	192,189	61,000
	Total	2,017,221	2,821,954	2,268,989	2,959,675
Juvenile Intake - General Fund	Salaries & Comp	608,741	798,139	555,024	797,862
	Employee Benefits	227,484	331,170	209,660	361,356
	Capital Outlay	-	73,161	73,161	73,161
	Total	836,225	1,202,470	837,845	1,232,379
Juvenile Phoenix Program - General Fund	Salaries & Comp	389,799	376,623	364,708	424,767
	Employee Benefits	172,950	165,152	163,062	204,060
	Capital Outlay	-	21,945	21,945	11,900
	Total	562,748	563,720	549,715	640,727
Juvenile Detention General Fund Supplement	Transfers Out	800,000	800,000	800,000	800,000
	Total	800,000	800,000	800,000	800,000
Court Clerk - General Fund	Salaries & Comp	5,132,650	5,746,419	5,410,457	6,124,922
	Employee Benefits	2,235,473	2,770,648	2,397,572	2,856,808
	Travel Expense	2,073	4,000	3,309	4,500
	Other Service and Charges	30,000	30,000	33,410	31,500
	Total	7,400,196	8,551,067	7,844,748	9,017,731
Self Insurance Contingency	Transfers Out	1,687,500	1,875,000	1,875,000	1,875,000
	Total	1,687,500	1,875,000	1,875,000	1,875,000
	Total	\$76,673,445	\$92,021,360	\$94,865,614	\$98,872,668



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Budgeted Special Revenue Funds

Assessor's Visual Inspection Fund

Debt Service Fund

Emergency 911 Fund

Juvenile Detention Fund

Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Budget FY 23-24
Miscellaneous Revenue	\$ 76	\$ -	\$ 500	\$ -
Intergovernmental Revenue	2,836,428	2,934,903	2,924,951	3,081,648
Total Revenue	\$ 2,836,504	\$ 2,934,903	\$ 2,925,451	\$ 3,081,648

Use of Fund Balance

	\$ -	\$ -	\$ -	\$ -
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Total All Sources

	2,836,504	2,934,903	2,925,451	3,081,648
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Expenditures by Category

Salaries and Comp	1,606,868	1,518,598	1,523,087	1,903,153
Employee Benefits	718,535	748,641	748,641	862,049
Travel and Training	119,476	161,339	167,518	108,696
Supplies	3,961	47,700	68,773	35,500
Other Services and Charges	144,119	122,000	162,081	95,335
Utilities	-	-	-	15,120
Repair and Maintenance	-	1,825	-	1,000
Capital Lease	3,486	8,600	1,763	3,156
Non Capital Equipment	120,587	225,300	232,830	45,639
Capital Outlay	29,909	100,900	92,900	12,000
Total Expenditures	\$ 2,746,941	\$ 2,934,903	\$ 2,997,593	3,081,648

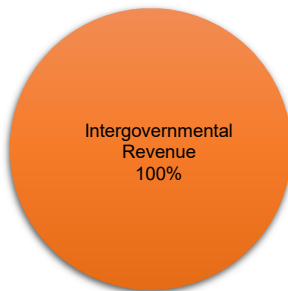
Income (Loss)

	\$ 89,563	\$ -	\$ (72,142)	\$ -
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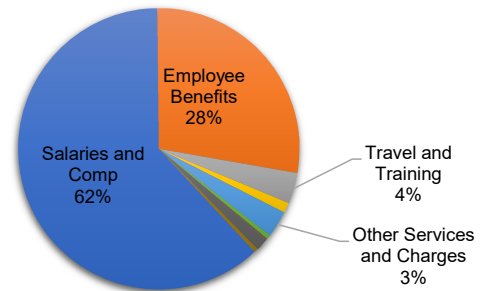
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 62,302	\$ 55,794	\$ 151,636	\$ 79,495
Additions/Reductions to Fund Balance:	89,563	-	(72,142)	-
Prior Year Adj.	(229)	-	-	-
Ending Fund Balance:	\$ 151,636	\$ 55,794	\$ 79,495	\$ 79,495

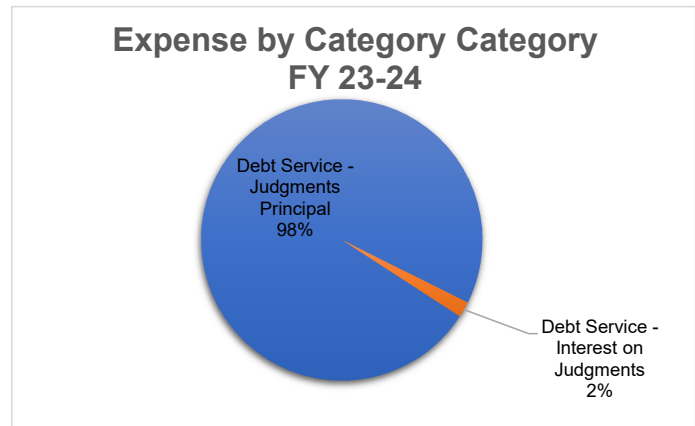
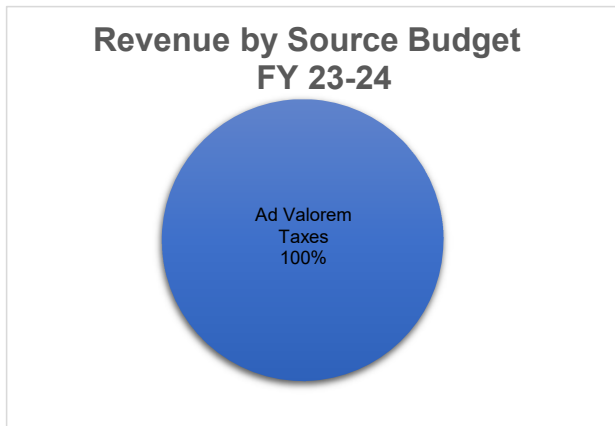
Revenue by Source Budget FY 23-24



Expense by Category Category FY 23-24



Revenue by Source	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Budget FY 23-24
Ad Valorem Taxes	\$ 7,047,000	\$ 6,787,460	\$ 6,744,274	\$ 3,238,205
Total Revenue	\$ 7,047,000	\$ 6,787,460	\$ 6,744,274	\$ 3,238,205
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Total All Sources	7,047,000	6,787,460	6,744,274	3,238,205
Expenditures by Category				
Debt Service - Judgments Principal	6,545,035	6,533,131	6,533,131	3,179,798
Debt Service - Interest on Judgments	498,962	254,328	253,622	58,407
Total Expenditures	\$ 7,043,997	\$ 6,787,460	\$ 6,786,753	\$ 3,238,205
Income (Loss)	\$ 3,004	\$ -	\$ (42,479)	\$ -
FUND BALANCE ANALYSIS				
Beginning Fund Balance:	\$ 277,521	\$ 213,068	\$ 280,525	\$ 238,046
Additions/Reductions to Fund Balance:	3,004	-	(42,479)	-
Ending Fund Balance:	\$ 280,525	\$ 213,068	\$ 238,046	\$ 238,046



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Budget FY 23-24
Transfer From Other Funds	\$ 550,000	\$ -	\$ 863,000	\$ 730,000
Charges for Services	660,260	-	594,768	520,000
Intergovernmental Revenue	-	-	4,800	-
Total Revenue	\$ 1,210,260	\$ -	\$ 1,462,568	\$ 1,250,000

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
------	------	------	------

Total All Sources

1,210,260	-	1,462,568	1,250,000
------------------	----------	------------------	------------------

Expenditures by Category

Salaries and Comp	822,228	-	906,161	888,954
Employee Benefits	224,440	-	328,509	361,046
Travel and Training	1,510	-	-	-
Supplies	7,576	-	10,734	-
Other Services and Charges	190,878	-	215,759	-
Utilities	-	-	5,500	-
Capital Lease	3,188	-	2,400	-
Non Capital Equipment	1,485	-	198	-
Total Expenditures	\$ 1,251,306	\$ -	\$ 1,469,261	\$ 1,250,000

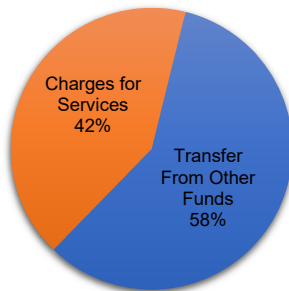
Income (Loss)

\$ (41,045)	\$ -	\$ (6,693)	\$ -
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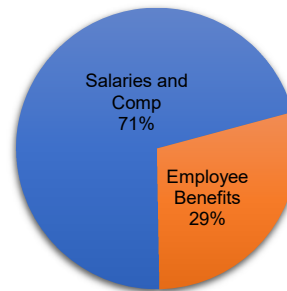
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 134,352	\$ 93,307	\$ 93,307	\$ 86,614
Additions/Reductions to Fund Balance:	(41,045)	-	(6,693)	-
Ending Fund Balance:	\$ 93,307	\$ 93,307	\$ 86,614	\$ 86,614

Revenue by Source Budget FY 23-24



Expense by Category Category FY 23-24



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget FY 22-23	Current Year Estimate FY 22-23	Budget FY 23-24
Transfer From Other Funds	\$ 1,695,219	\$ -	\$ 989,832	\$ 1,900,000
Miscellaneous Revenue	120,353	-	120,939	120,400
Intergovernmental Revenue	2,522,195	-	1,166,615	1,663,658
Total Revenue	\$ 4,337,767	\$ -	\$ 2,277,386	\$ 3,684,058

Use of Fund Balance

	\$ -	\$ -	\$ -	\$ 2,246,813
--	------	------	------	--------------

Total All Sources

	4,337,767	-	2,277,386	5,930,871
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Expenditures by Category

Salaries and Comp	2,201,631	-	2,211,048	3,324,166
Employee Benefits	903,646	-	901,062	1,662,901
Travel and Training	5,295	-	11,635	11,900
Operating Expense	109,579	-	247,203	208,300
Supplies	74,010	-	139,389	100,500
Other Services and Charges	188,702	-	538,927	609,000
Utilities	1,556	-	1,708	804
Repair and Maintenance	-	-	594	2,000
Capital Lease	-	-	1,186	1,200
Non Capital Equipment	2,602	-	573	600
Interdepartmental Expense	1,752	-	52	-
Capital Outlay	-	-	8,352	9,500
Total Expenditures	\$ 3,488,775	\$ -	\$ 4,061,730	\$ 5,930,871

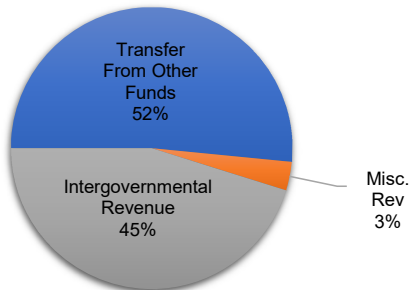
Income (Loss)

	\$ 848,992	\$ -	\$ (1,784,344)	\$ -
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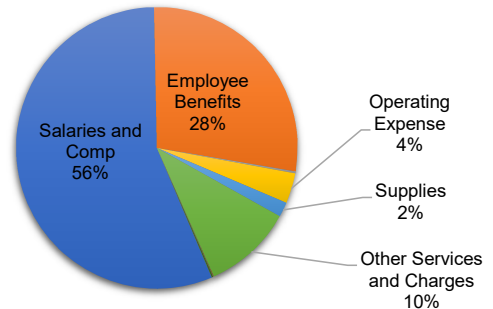
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 3,125,147	\$ 2,766,922	\$ 4,030,680	\$ 2,246,336
Additions/Reductions to Fund Balance:	848,992	-	(1,784,344)	(2,246,813)
Prior Year Adj.	56,541	-	-	-
Ending Fund Balance:	\$ 4,030,680	\$ 2,766,922	\$ 2,246,336	\$ (477)

Revenue by Source Budget FY 23-24



Expense by Category Category FY 23-24





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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
Kelly Dunkerley***

Mission Statement:

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.

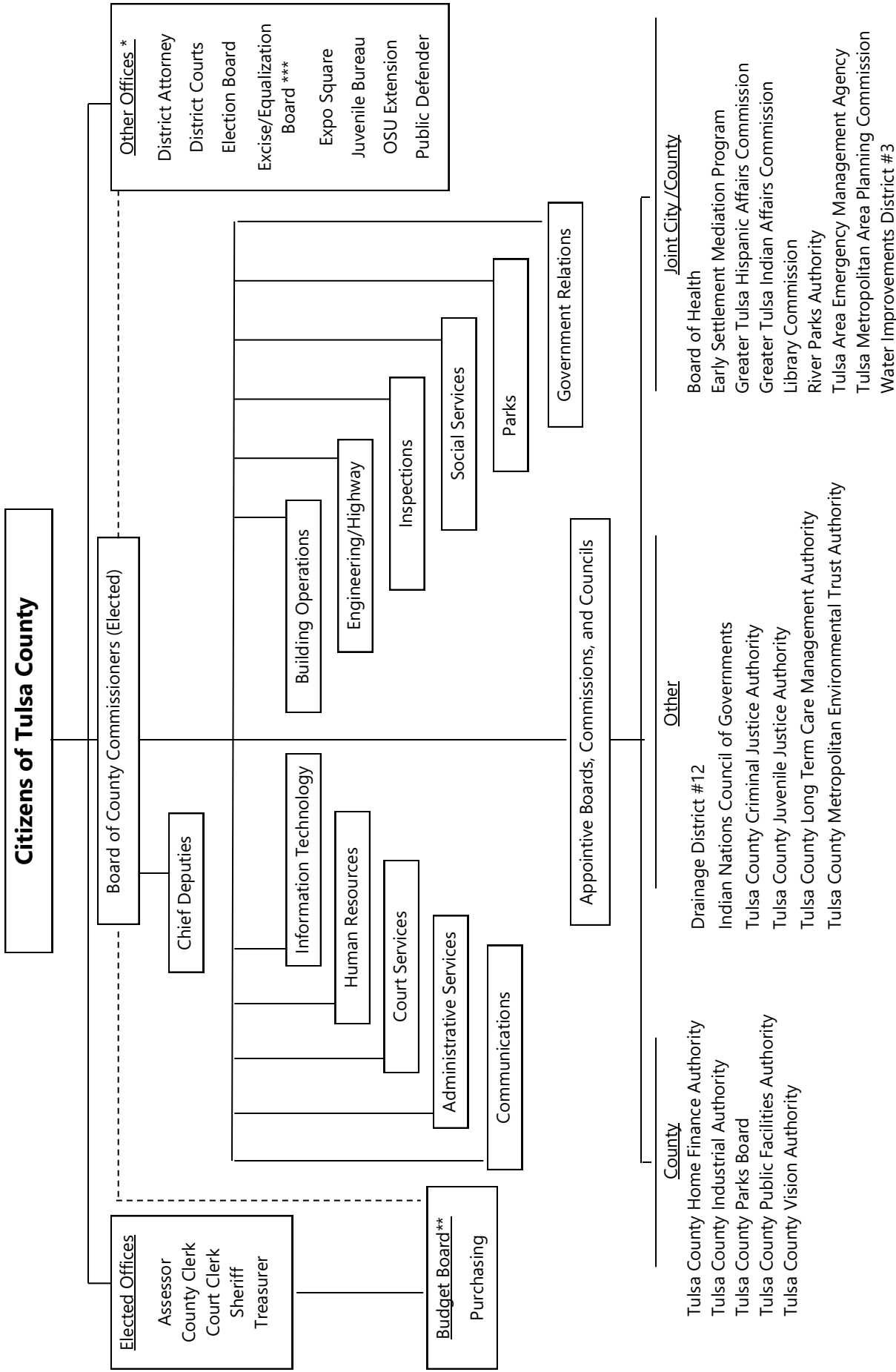
The County Commissioners are known as the "Chief Administrators" in the County. The County Commissioners are responsible for a variety of critical County functions. The three County Commission districts include all areas in the County, including the incorporated cities and towns.

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.



* 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 Clerk
Michael Willis

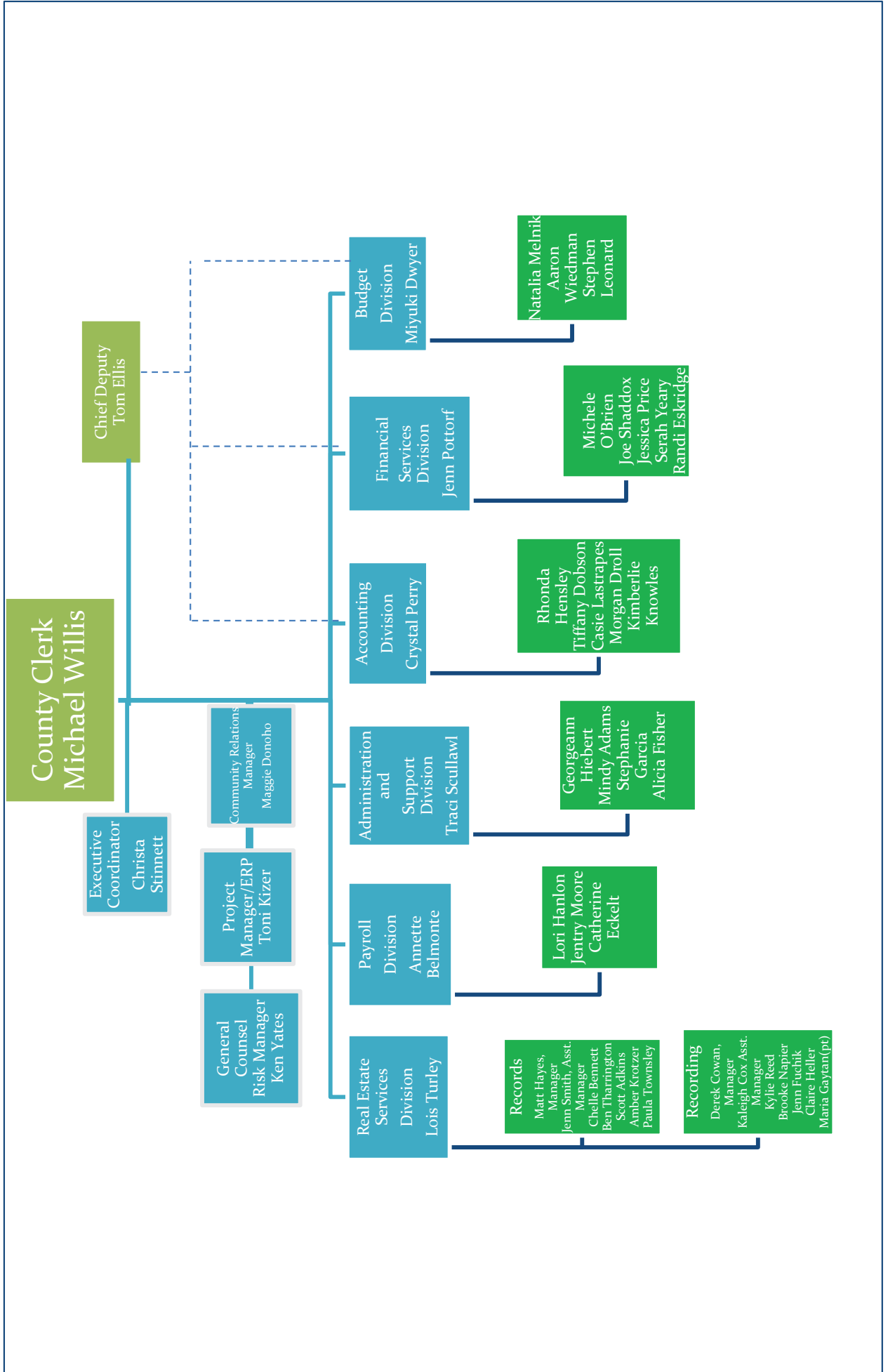


In addition to the County Clerk and his direct staff, the Tulsa County Clerk's Office is organized into the following six divisions:

- **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, the 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 Annual Comprehensive 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 Employees Retirement System of Tulsa County. 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 of enhanced interpersonal communications.

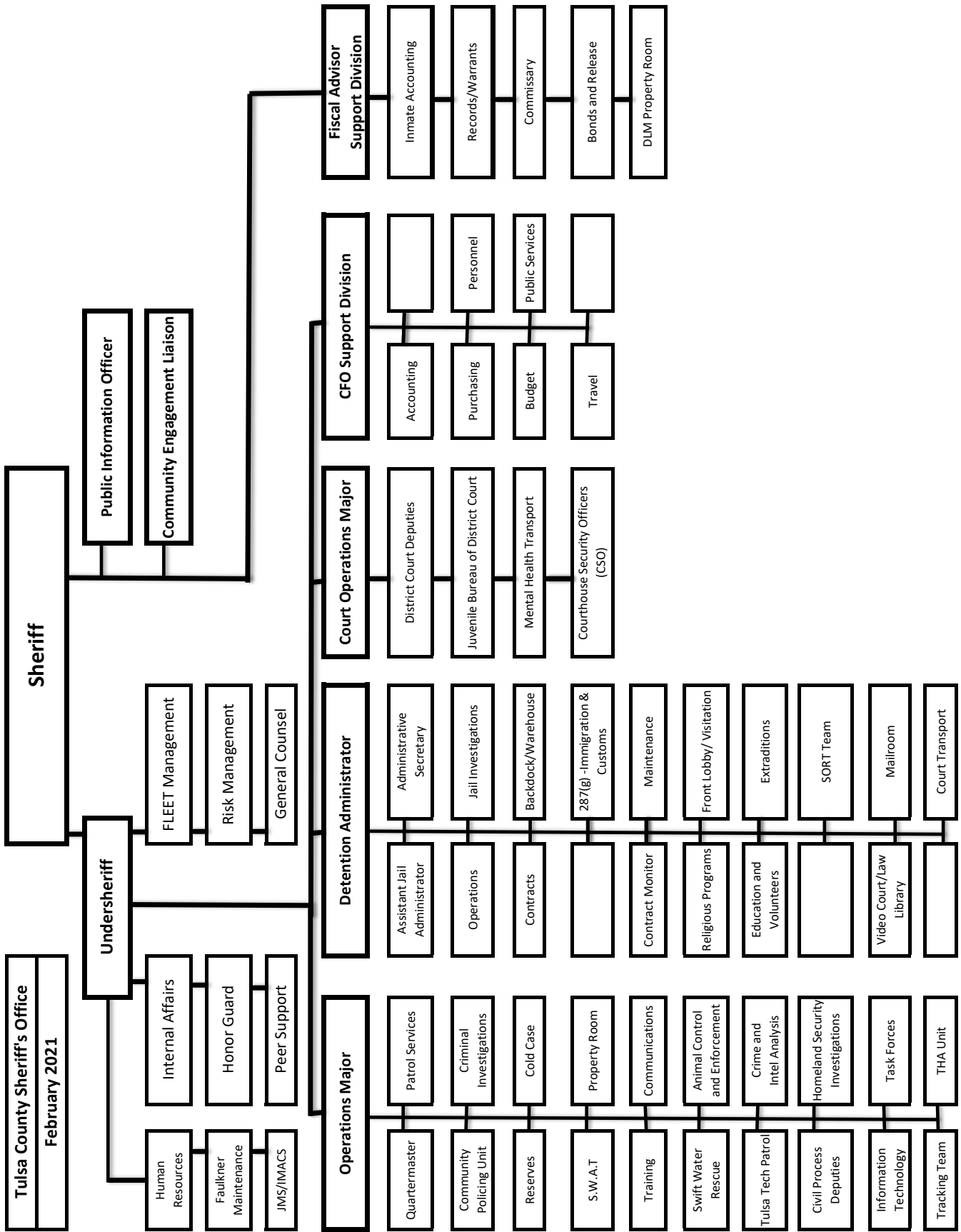
ACTIVE participation of all employees in organizational development and processing for improved internal communications.

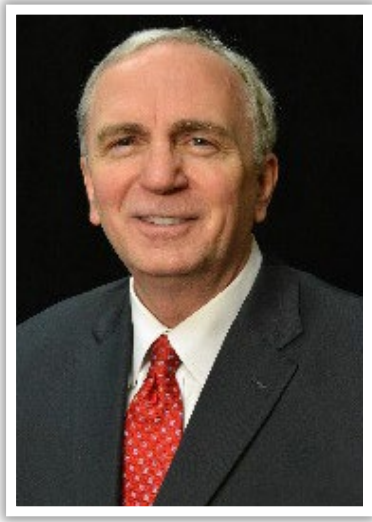
RESPONSIVE interaction with all criminal justice agencies for increased exchange of information and growth of statewide networks.

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***

Our mission is to accurately assess property within Tulsa County with integrity and fairness.

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 John M. Fothergill

The Tulsa County Treasurer's mission is to commit to the principle that citizens are to be treated fairly and equitably with courtesy and respect. We shall provide taxpayers with prompt service and accurate information and do so in a personal and professional manner. We will also provide taxpayers with the opportunity to have their suggestions and opinions heard and acted upon.

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 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.

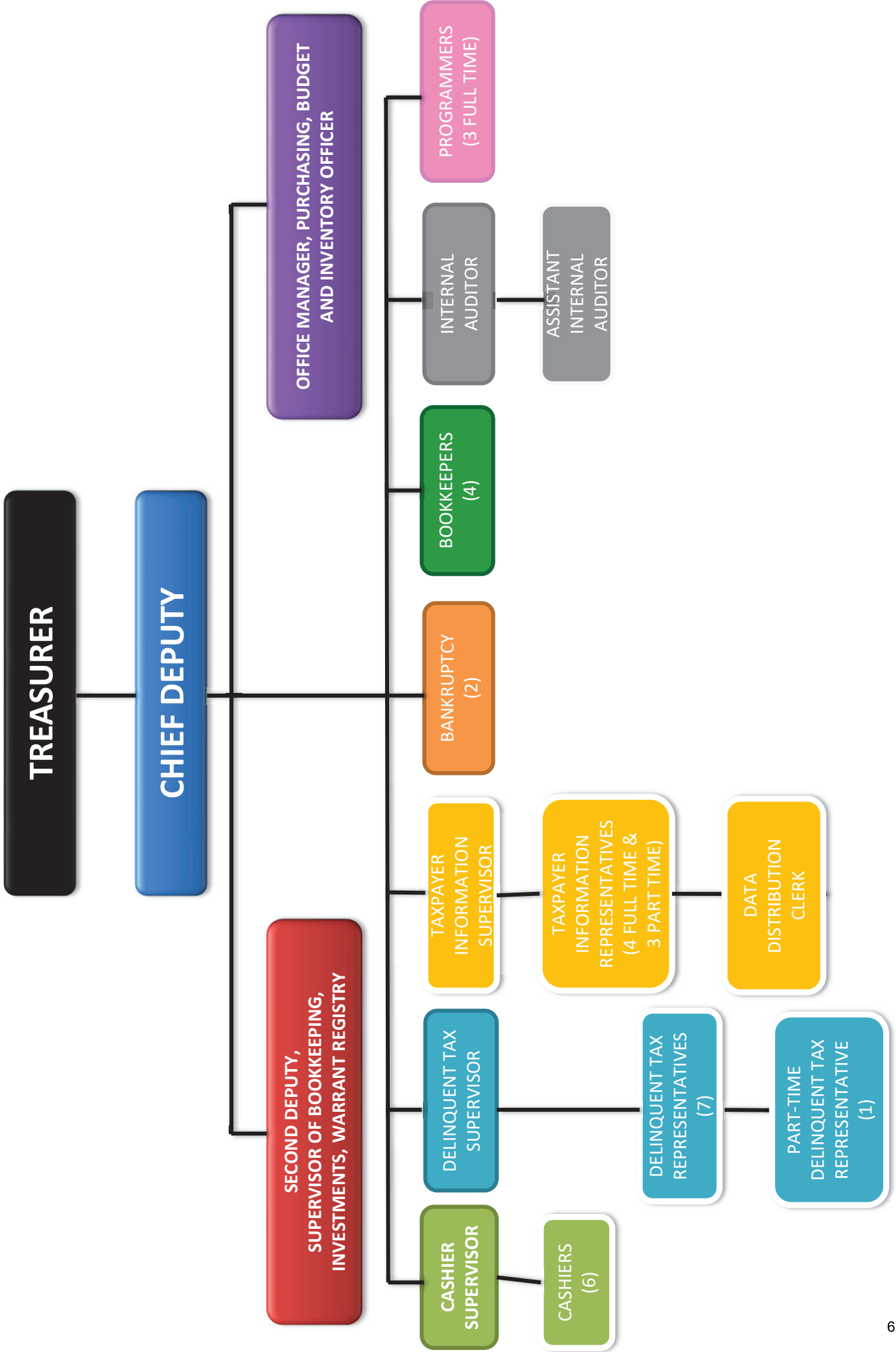
After collection, revenues are ultimately disbursed by the treasurer. Funds are disbursed to the public schools, Tulsa Community College, Tulsa Technology Center, the City-County Library system, municipalities within Tulsa County and Tulsa County Government. All of the funds paid to the Tulsa County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

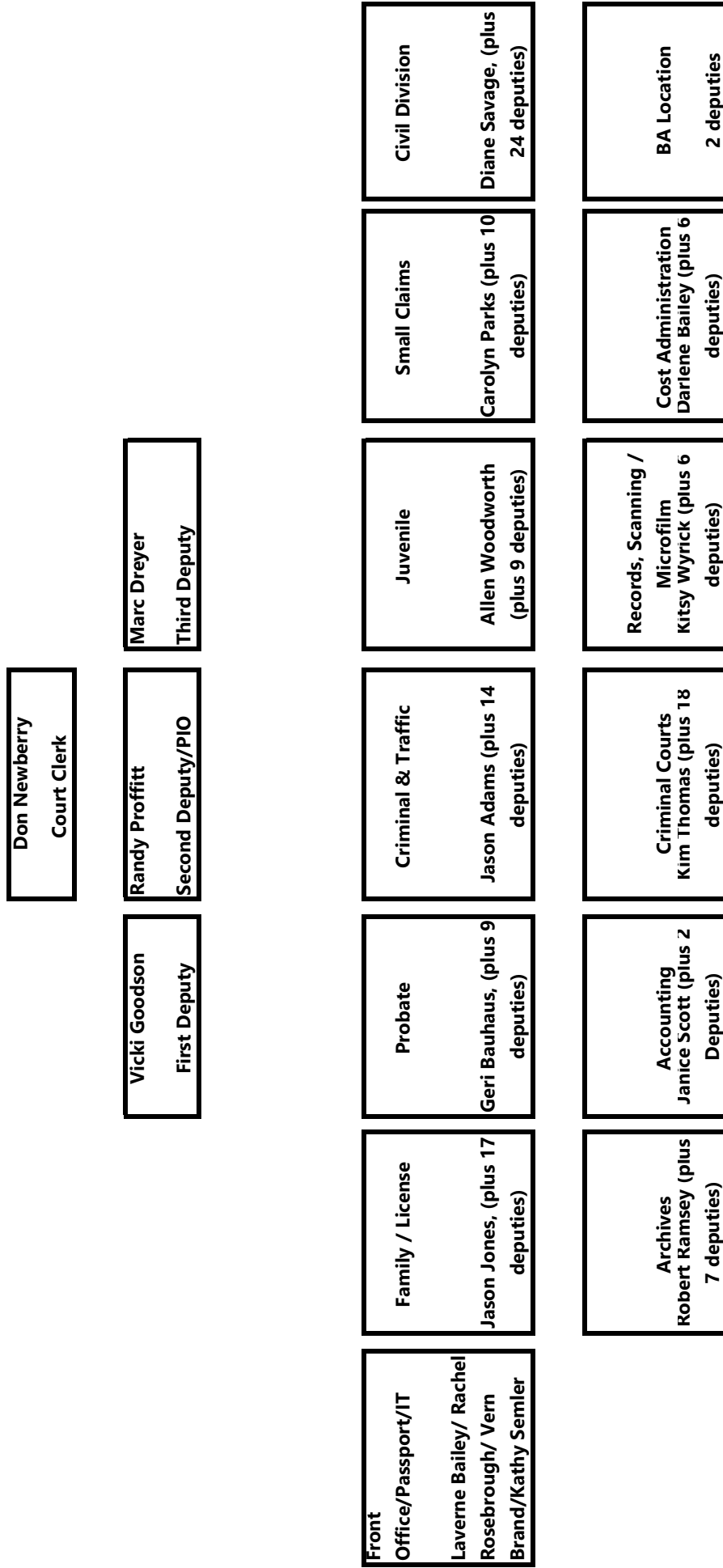
The mission of the Court Clerk is to serve the public and the Courts with excellence; to file, log, and maintain accurate records.

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.

Organizational Chart



Total : 143 Employees**



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Section II

Budget Board Office

Procurement



***Director
Matney Ellis***

Mission Statement

Tulsa County Procurement, a department of the Tulsa County Budget Board, is the centralized procurement department used by all County Departments and Offices and stresses compliance and accountability, fiscal responsibility, customer service, and operational efficiency in the procurement process. More than 20,000 purchase orders are processed annually at Tulsa County.

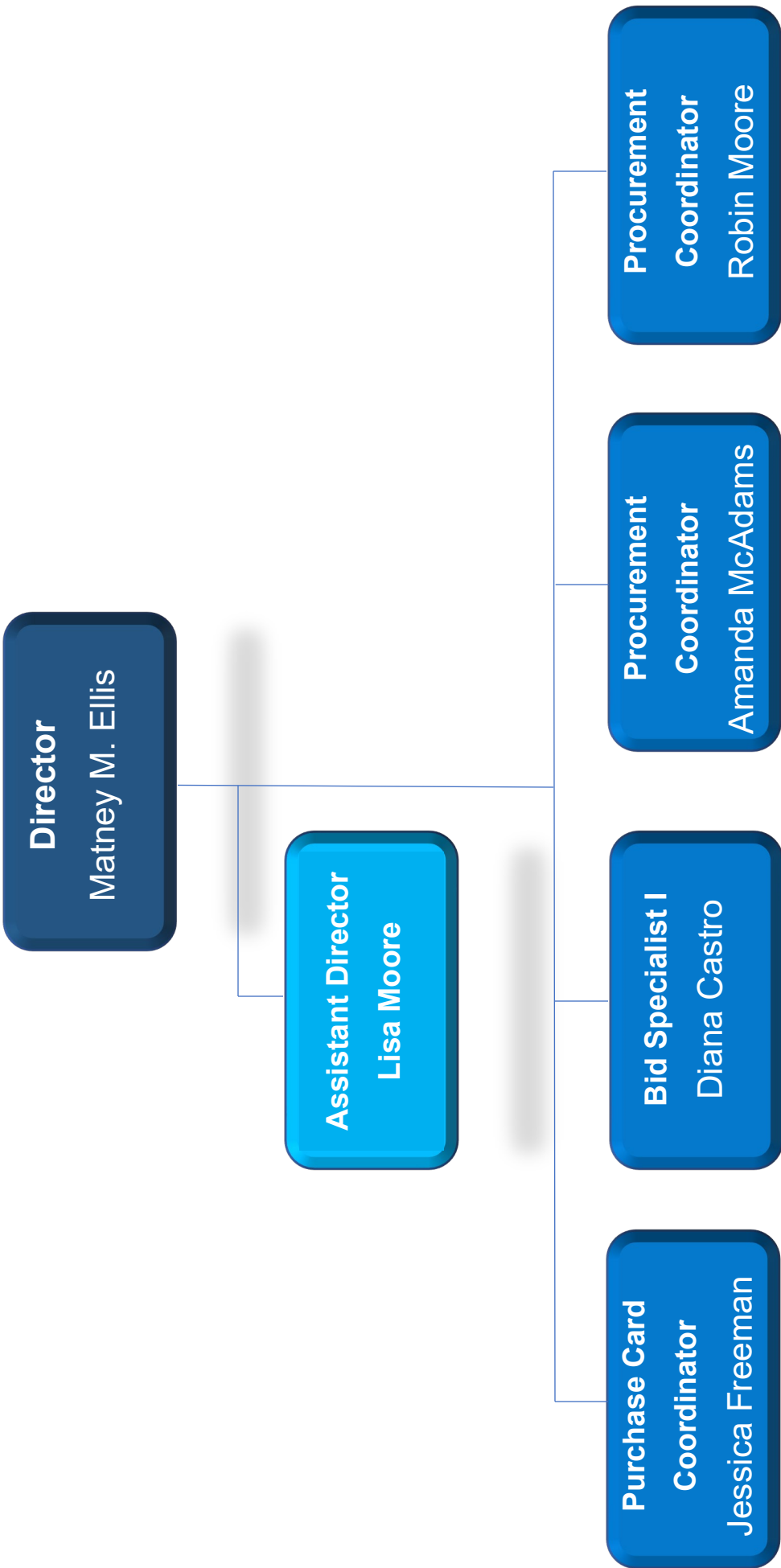
All County purchasing is centralized in the Procurement Department which has statutory authority under Title 19 § 1500 County Purchasing Act to develop, implement and promote policies and procedures that allow the procurement of materials, equipment and services through contracts that are flexible, value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

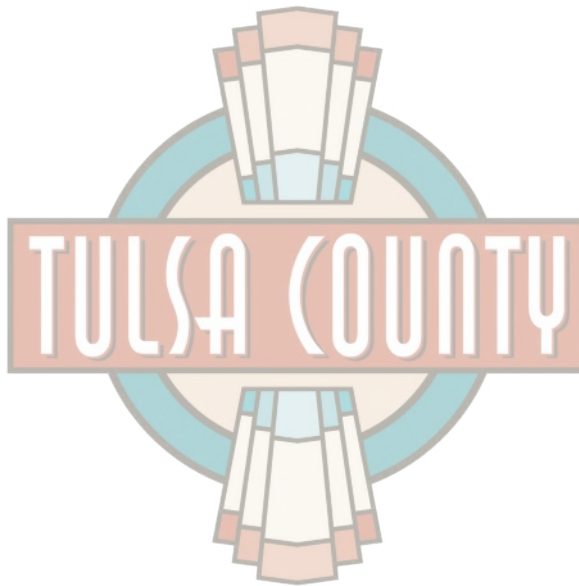
The Procurement Department provides services to all countywide departments by researching vendors and finding the most efficient products. The department strives to ensure that all purchases made by the County are the best buy for the taxpayer's dollar.

A well-organized procurement 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 procurement 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.

Tulsa County Procurement





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Section III

BOCC Divisions

BOCC Internal Services

Human Resources

Information Technology

Building Operations

Administrative Services

BOCC Other Services

Engineering/Highway/Levee

Inspections

Social Services

Early Settlement

Court Service

County Parks



***Director
Kathy Burrows***

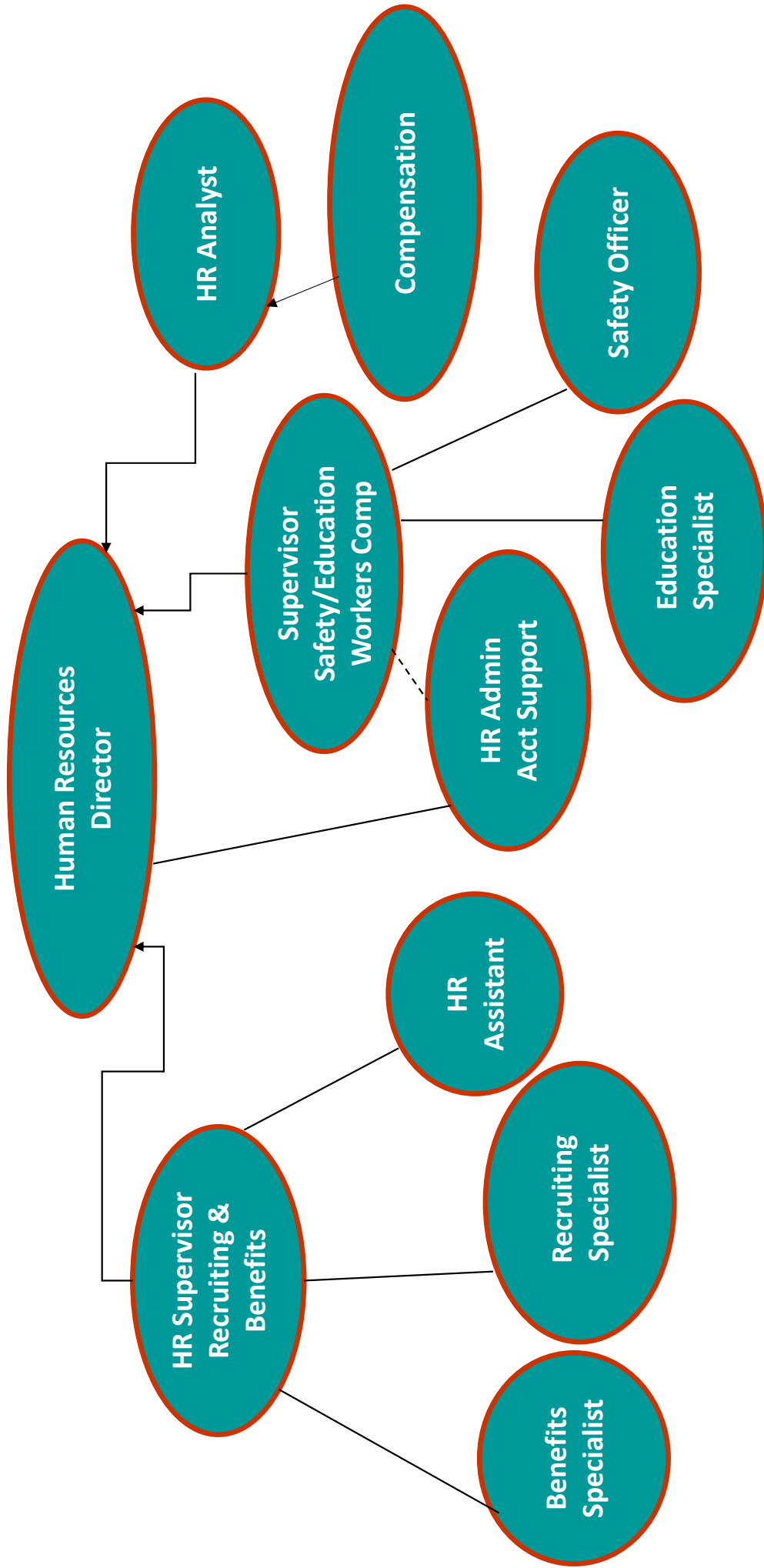
An Affirmative Action Employer Committed to Workplace Diversity

The Human Resources Department through strategic partnerships and collaboration works to recruit, develop, train, 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 to maximize individual and organizational performance to position Tulsa County as an employer of choice.

The Human Resources department manages a comprehensive compensation program that includes an excellent benefits package. Human Resources provides employee relations that support 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, analyze data and works closely with the payroll department, recommends, and administers 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.

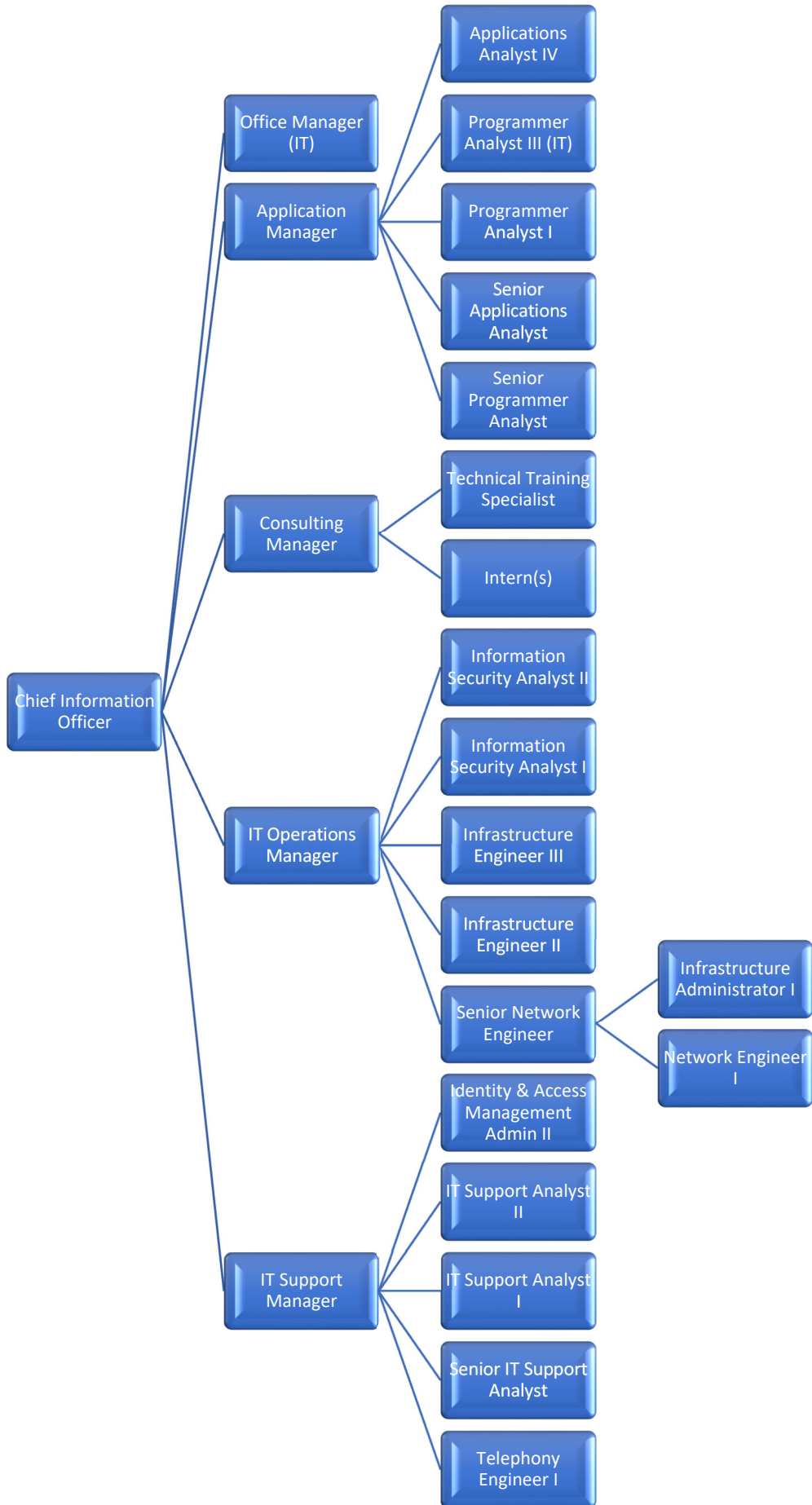
OUR MISSION STATEMENT

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.



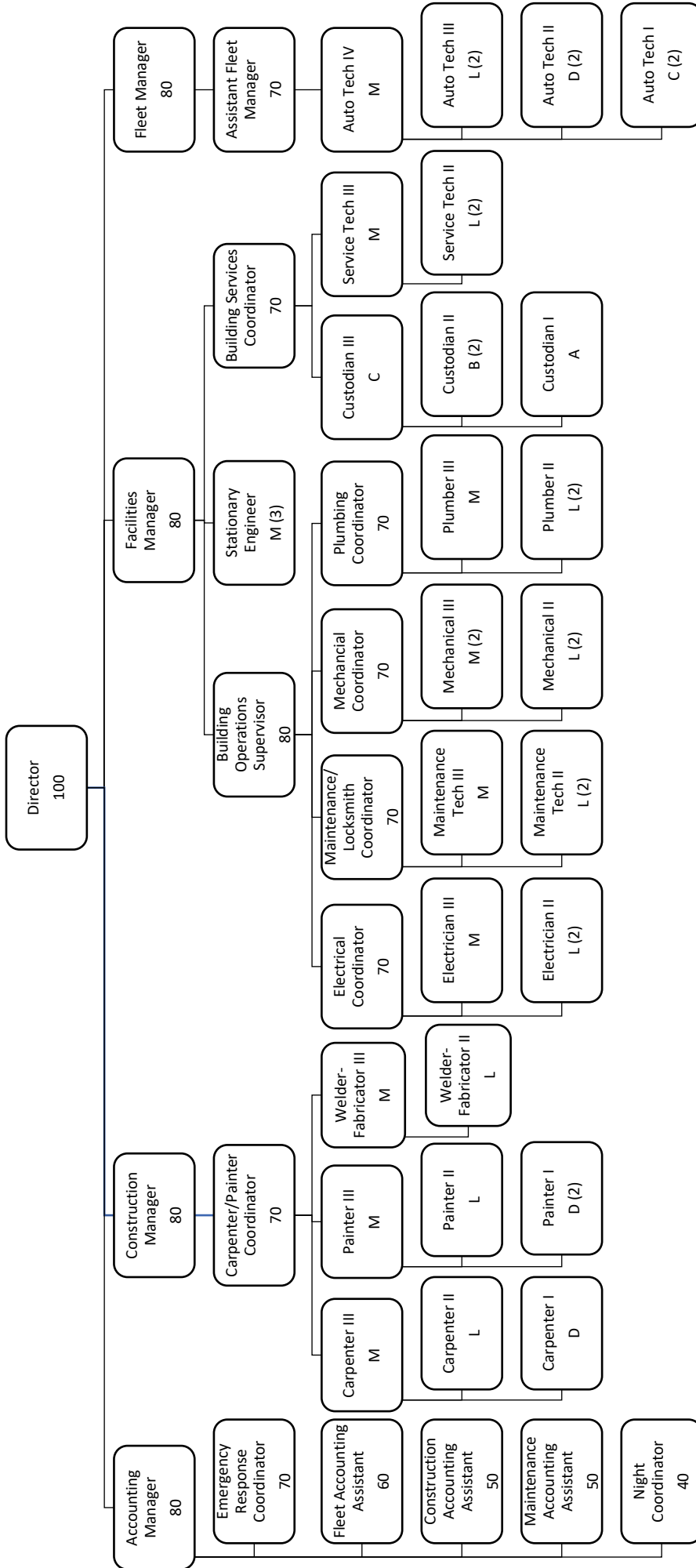


Director
Ronny Walker

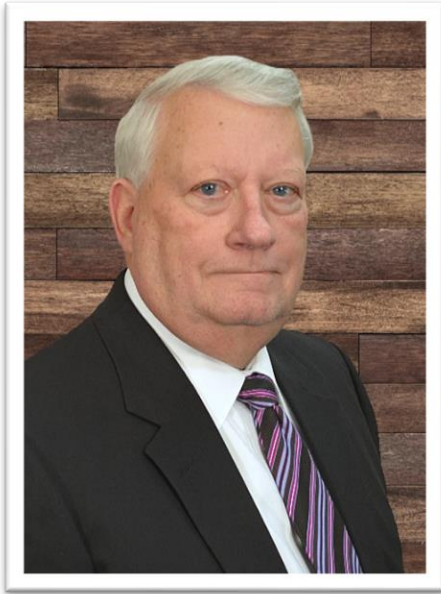
Tulsa County Building Operations and Fleet Maintenance provides expert, reliable, and friendly customer service while maintaining the safety and security of the county's facilities and fleet.

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 902,207 square feet in 13 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 700 parking permits in 7 different locations is maintained. Revenue collections from various reimbursements by the Courts, District Attorney, and other user departments exceeds \$750,000 for the year.



Current Chart 57 Positions 57 Full time



Director
Gary Fisher

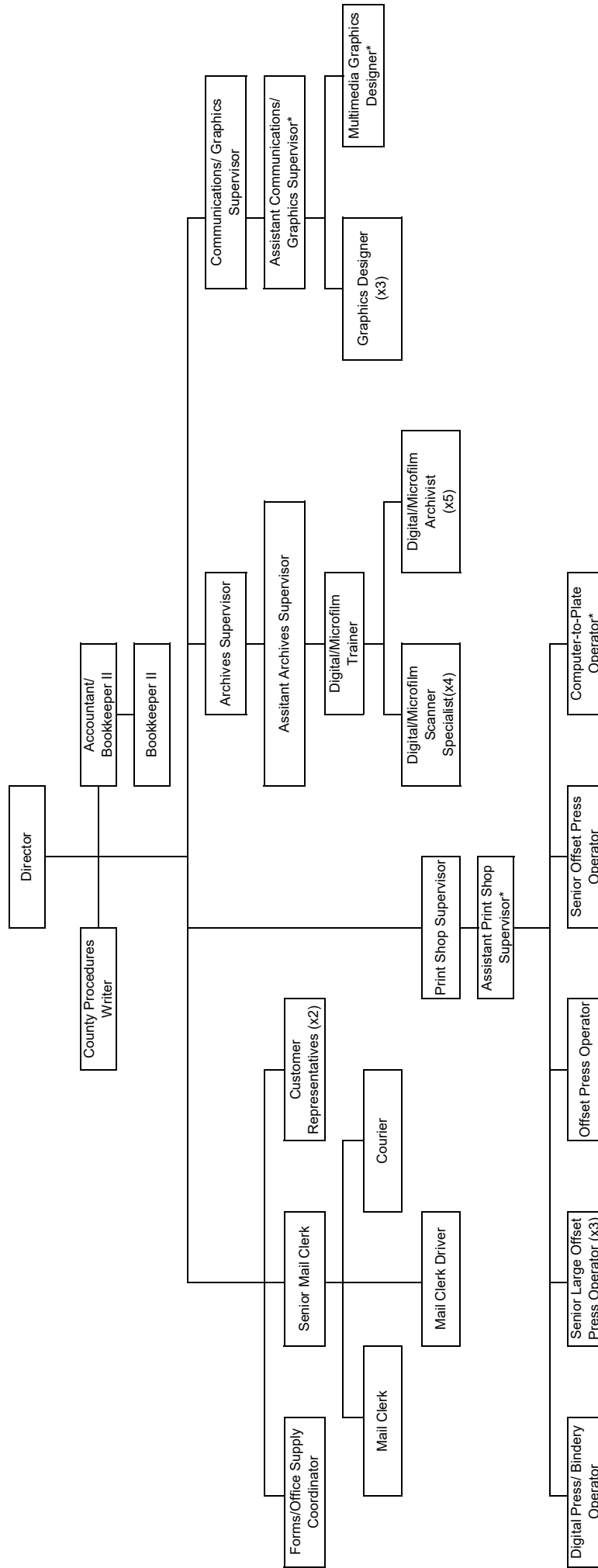
Who We Are and What We Do

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 resources; 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.

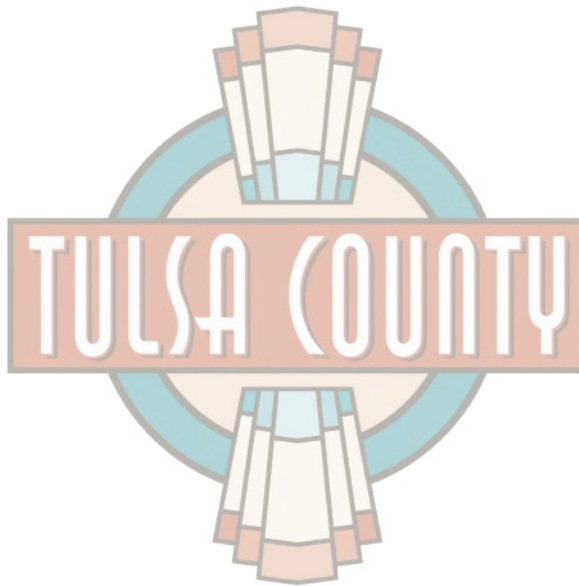


Tulsa County
 Administrative Services
 Organizational Chart
 Fiscal Year 2023-2024



*Dual Assignment
 36 Full Time Positions Authorized

Approved: _____
(revised 05/04/2023)



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BOCC Other Services

Engineering/Highways/Levee

Inspections

Social Services

Early Settlement

Court Services

County Parks

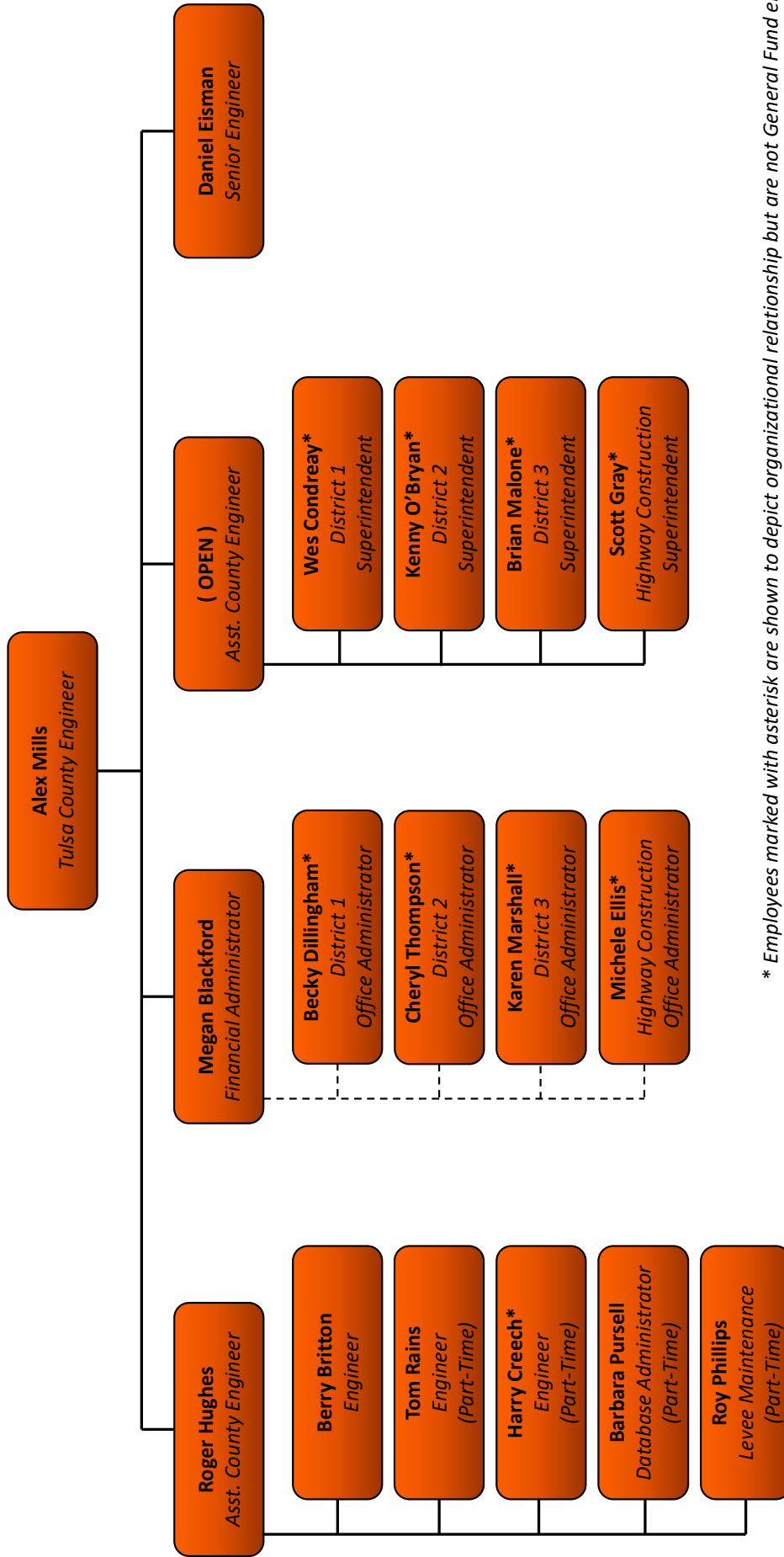


***Director
Alex Mills***

The Tulsa County Highway Engineering Department, under the direction of the Board of County Commissioners, has the responsibility of maintaining approximately 680 road miles and 180 bridges located in unincorporated areas of Tulsa County. The Department provides the following services:

- Supervision of the engineering design and construction inspection of roadway, bridge, and levee projects
- Supervision of the Tulsa County Highway Department including three Maintenance Districts and one Construction Division
- Supervision and maintenance of the Jenks and Haikey Creek Levee systems
- Interlocal assistance to other local governments and agencies
- Subdivision planning, review, and inspection
- Utility Permit system administration
- Right-of-way information
- Tax resale property administration
- Construction contract administration
- Roadway safety administration
- Roadway and drainage complaint administration
- Maintenance of the expressway lighting system in unincorporated areas of Tulsa County
- General engineering support to the Tulsa County Board of County Commissioners
- Design and construction oversight for various County departments and facilities

Tulsa County Highway Engineering Organizational Chart



* Employees marked with asterisk are shown to depict organizational relationship but are not General Fund employees.



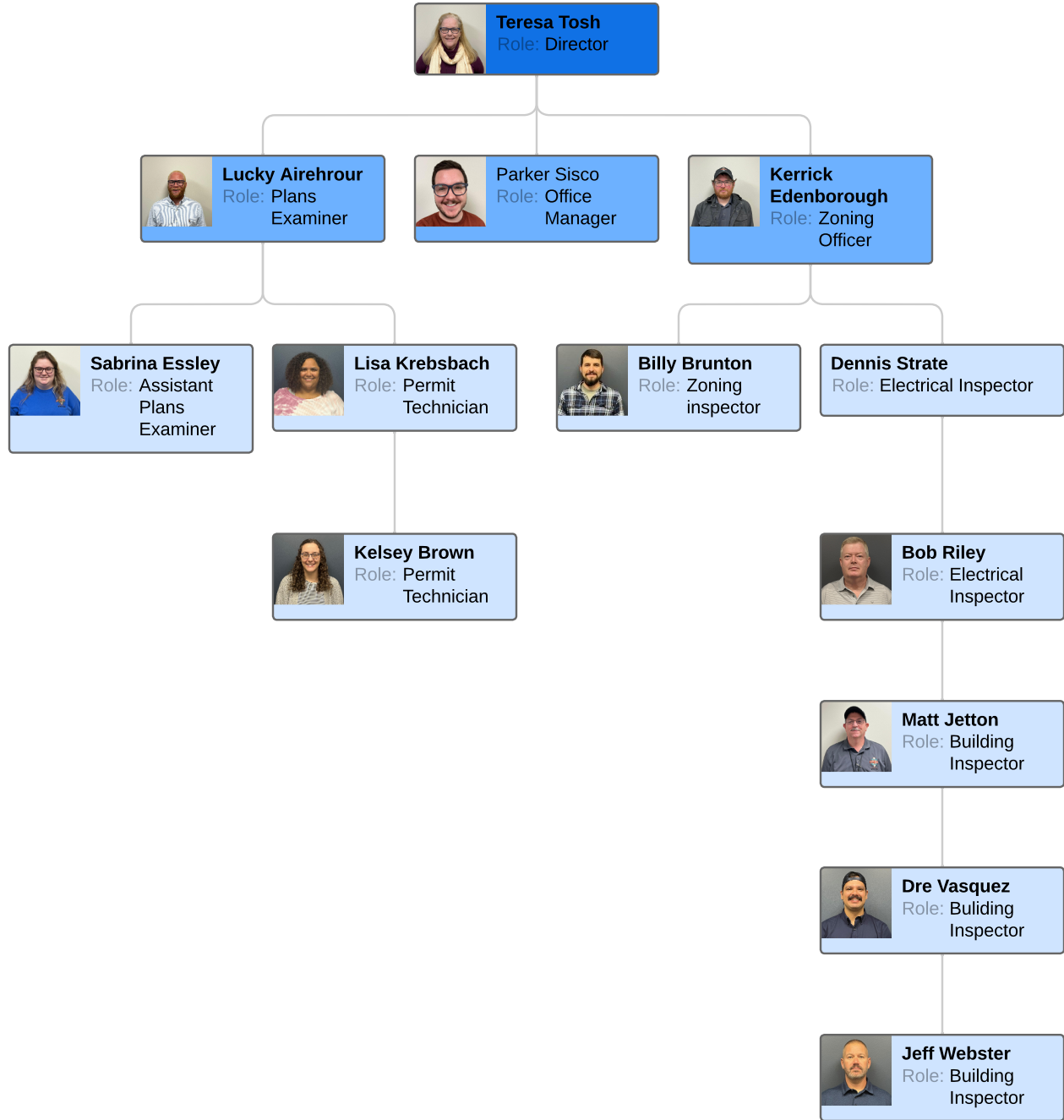
*Director
Teresa Tosh*

MISSION STATEMENT

PROTECT THE COUNTY: The Inspections and Zoning Department shall strive to protect, promote, and enhance the health, safety and general welfare of all citizens and visitors of Tulsa County through the professional administration and unbiased enforcement of the Building Codes and regulations and resolutions adopted by the Tulsa County Board of County Commissioners, Tulsa County Zoning Code, Land Subdivision Regulations, and Special Flood Hazard Area Regulations provided by FEMA. The intention is to safeguard life, health, property, and public welfare by regulating and controlling the construction, quality of materials, use of all buildings and structures in the unincorporated areas of Tulsa County.

ENSURE THE PUBLIC TRUST: The Inspections and Zoning Department shall strive to provide quality services to all the citizens of the unincorporated areas of Tulsa that is knowledgeable, efficient, comprehensive, and helpful to the public. We believe that through education and cooperation, we can and will build positive working relationships within the building community, consumers and constituents alike.

Tulsa County Inspections Org Chart





Director
Charles Wall

MISSION STATEMENT

Engaging individuals, families and communities to protect and improve health and wellbeing.

Tulsa County is facing many critical issues and challenges that includes an increasing number of homeless individuals, a harmful substance abuse epidemic, a shortage of livable wage jobs, decreased affordable housing, COVID-19 and a variety of related social issues. The Social Services Department is uniquely equipped and positioned to coordinate an effective system of **CARE** that reduces high-risk factors and improves health and wellbeing.

CORE VALUES

- Collaboration:** Working together to achieve meaningful goals
- Adaptability:** Embracing Change
- Respect:** Honoring and serving others
- Excellence:** Providing high quality service to our customers and community

TULSA COUNTY SOCIAL SERVICES provides critical services through several vital programs...

TULSA COUNTY RECYCLED MEDICATION PROGRAM – Our nationally-recognized medication recycling program. \$28 Million (AWP) and counting!

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.

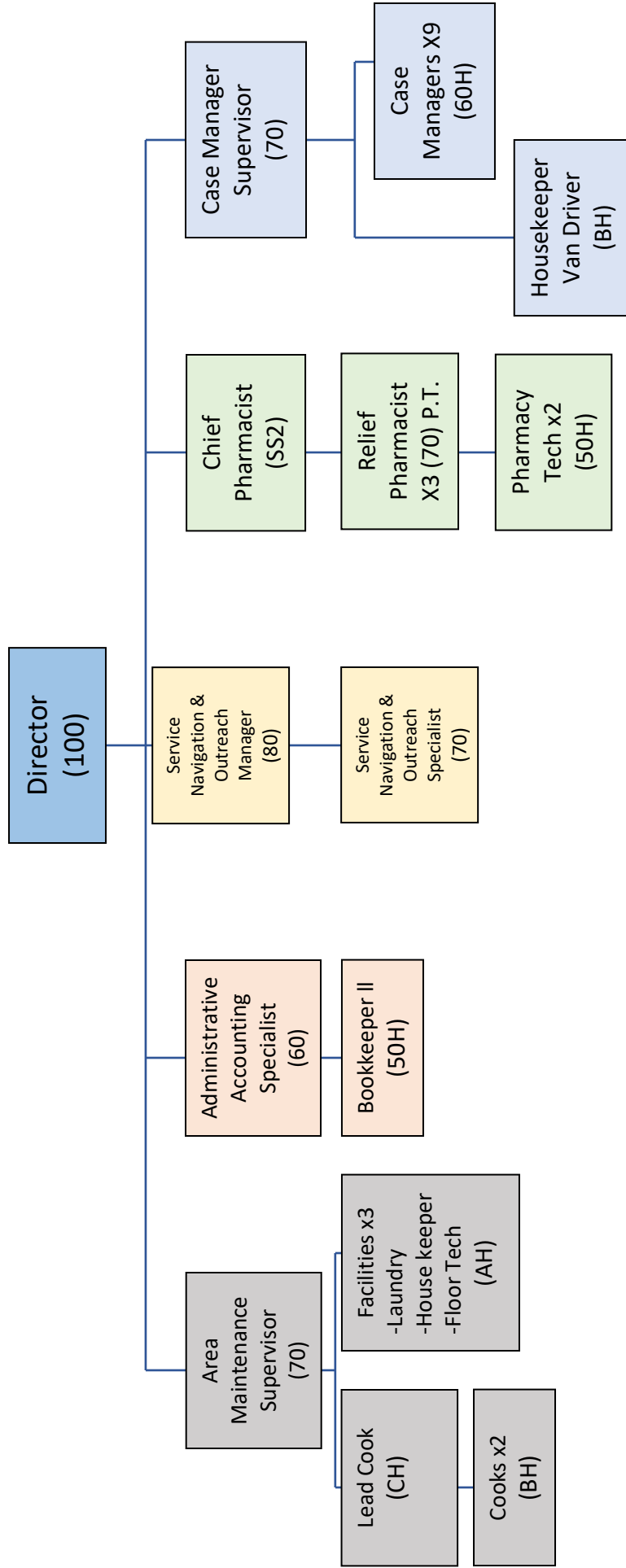
EMERGENCY FOOD ASSISTANCE – Is available to families who are awaiting an eligibility determination for food stamps from the Department of Human Services.

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 TRANSITIONAL LIVING CENTER – 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.

SOCIAL SERVICES

Organizational Chart





Director
LeiLani Armstrong

Our Mission is:

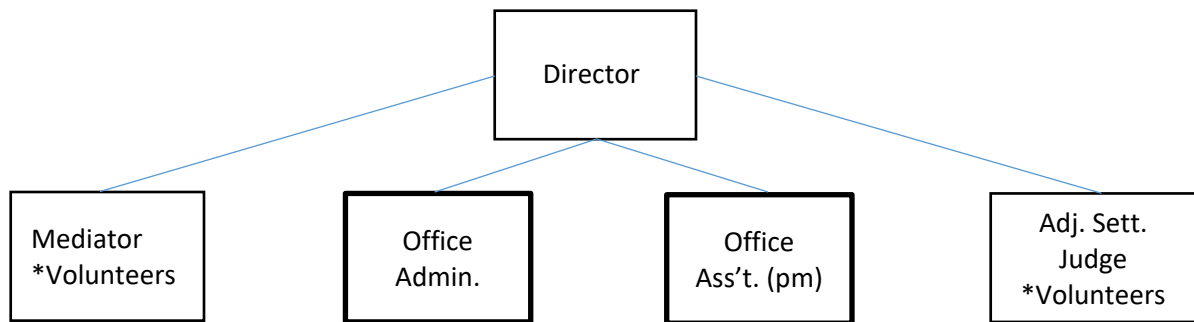
To provide high quality conflict resolution services to the courts and residents of northeast Oklahoma that are fair, effective, inexpensive and expeditious, as an alternative to traditional litigation.

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, Consumer/Merchant, Disability-related, Probate, Landlord/Tenant, Employment, Breach of Contract, Nuisance, Trespass, Discrimination, Harassment, Adult Guardianship & Child Permanency.
- As a certified trainer for the Supreme Court, trains volunteer mediator candidates from the community-at-large as well as from the legal community in accordance with the Supreme Court of Oklahoma's chosen model of facilitative mediation.
- Mentors mediator candidates through the certification process.
- Trains experienced litigation attorneys to conduct settlement conferences for Tulsa and surrounding outlying counties.
- Provides mock mediation demonstrations and/or speakers to update various groups such as civic organizations, churches, international visitor delegations, realtors' offices, university classes, and military.

EARLY SETTLEMENT CENTER FOR MEDIATION

ORGANIZATIONAL CHART



***Mediation & Adjunct Settlement Judge Volunteers number approximately 75 who are serving the program gratuitously.**

Paid staff = 2.5 positions.



Director

Mary McDonald

The mission of Tulsa County Court Services

To provide quality court services while enhancing public safety for the citizens of Tulsa County.

Court Services is located in the Tulsa County Courthouse, on the first floor, room 110. 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 59 years and attempts to meet the needs of the ever-changing criminal justice system.

Court Services is the Tulsa County hub for pretrial services, which includes crime deterrence, treatment referral services, employment referral services and family reunification. A large part of pretrial success is treatment referral services which can help justice involved individuals have better outcomes. Court Services provides pretrial support to individuals while assisting in lowering jail population.

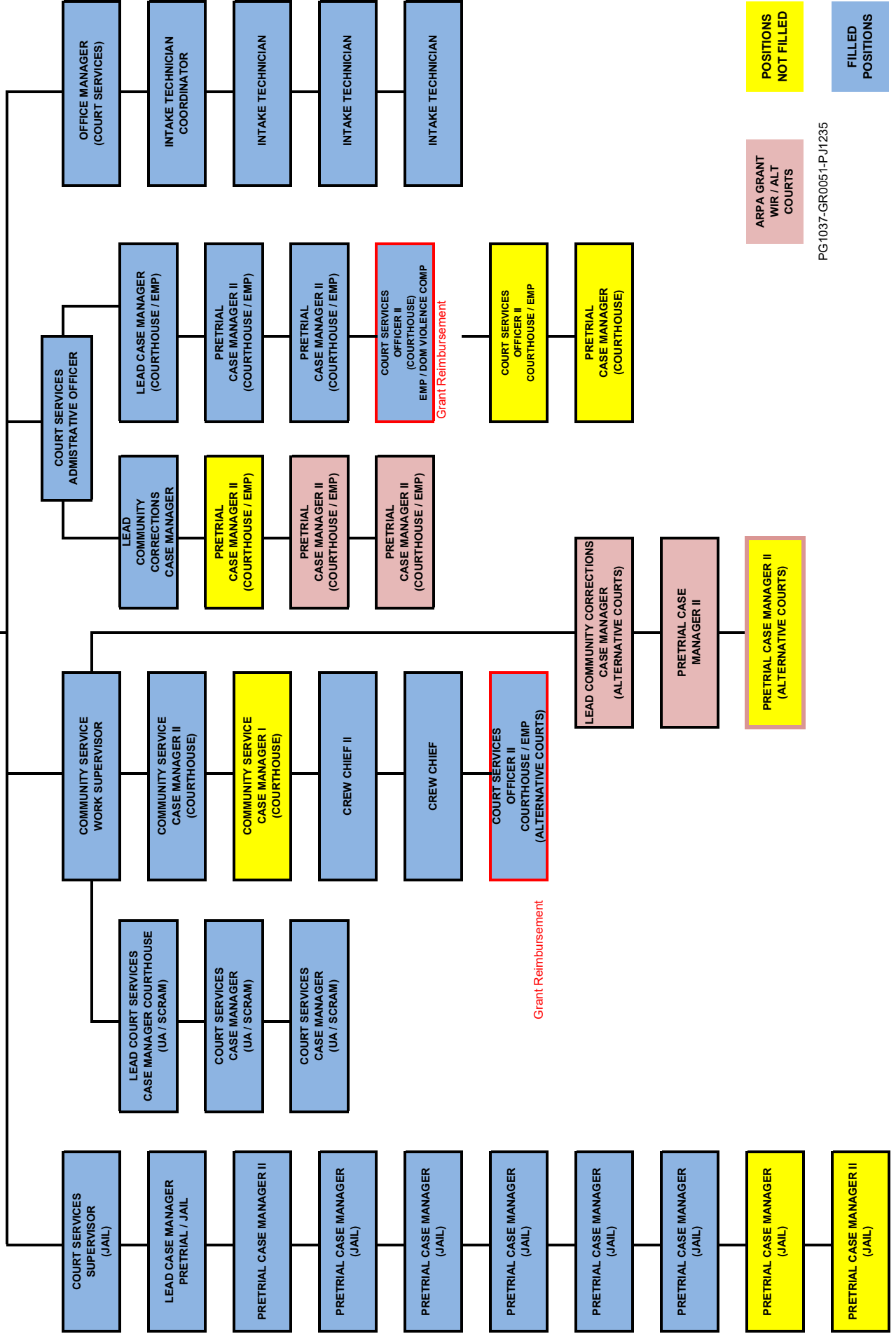
Tulsa County Court Services engages criminal justice involved individuals stricken with poverty, mental health and substance use issues. Court Services also assists with individuals who are ordered as a condition of the court to be supervised while on private bond or personal recognizance. Those individuals who have the ability to pay a bond are sometimes required to have a GPS monitor, SCRAM/ Alcohol Monitor, or our newest application; SL3/Soberlink, as a condition of release if ordered by the court. The new SL3 monitors are a cost savings to both Court Services and the individual, while still providing quality, enhanced monitoring services and detailed reporting for the court. Individuals who are considered indigent and cannot afford to pay for GPS/SCRAM/SL3 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 justice involved individuals, a cost reduction, and 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.

BOARD OF COUNTY COMMISSIONERS

CHIEF COURT SERVICES OFFICER

ASSISTANT CHIEF COURT SERVICES OFFICER



ARPA GRANT WIR / ALT COURTS

POSITIONS NOT FILLED

FILLED POSITIONS



Interim Director
Charles Wall



Mission Statement

Engaging individuals, families, and communities to protect and improve quality of life, health, and wellbeing.

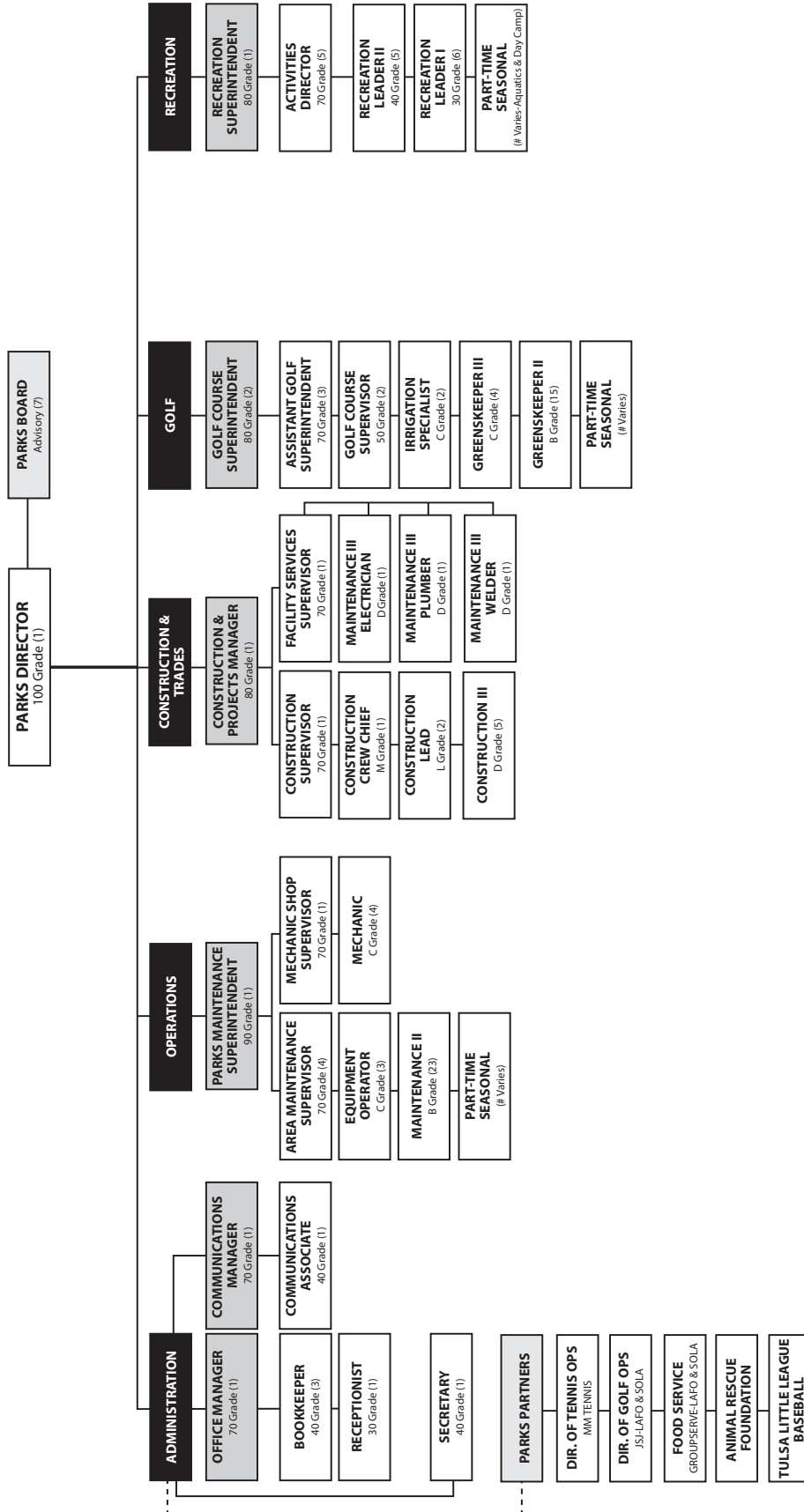
Vision

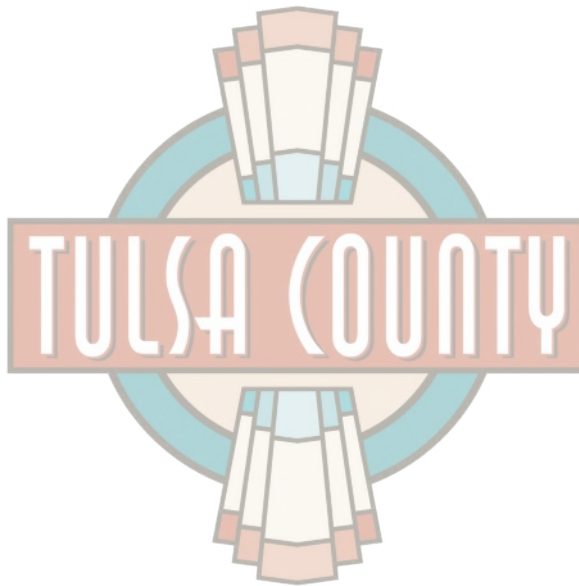
Parks & Recreation: Tulsa County is a thriving community that is home to, and attracts individuals and families every year. Parks and Recreation is committed to protecting and improving quality of life within the Tulsa region. This is achieved through strategic and intentional planning, along with Continuous Quality Improvement at all touch points of the department, including its facilities, grounds, customer service, and programming to ensure we are serving the everchanging needs and interests of the individuals, families, and communities we serve.

Core Values

- Collaboration: Working together to achieve meaningful goals
- Adaptability: Embracing change
- Respect: Honoring and serving others
- Excellence: Providing high quality service to our customers and community

PARKS AND RECREATION DIVISION ORGANIZATION CHART





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Section IV

Other Offices

District Attorney

Election Board

Juvenile Bureau

Public Defender

Alternative Courts



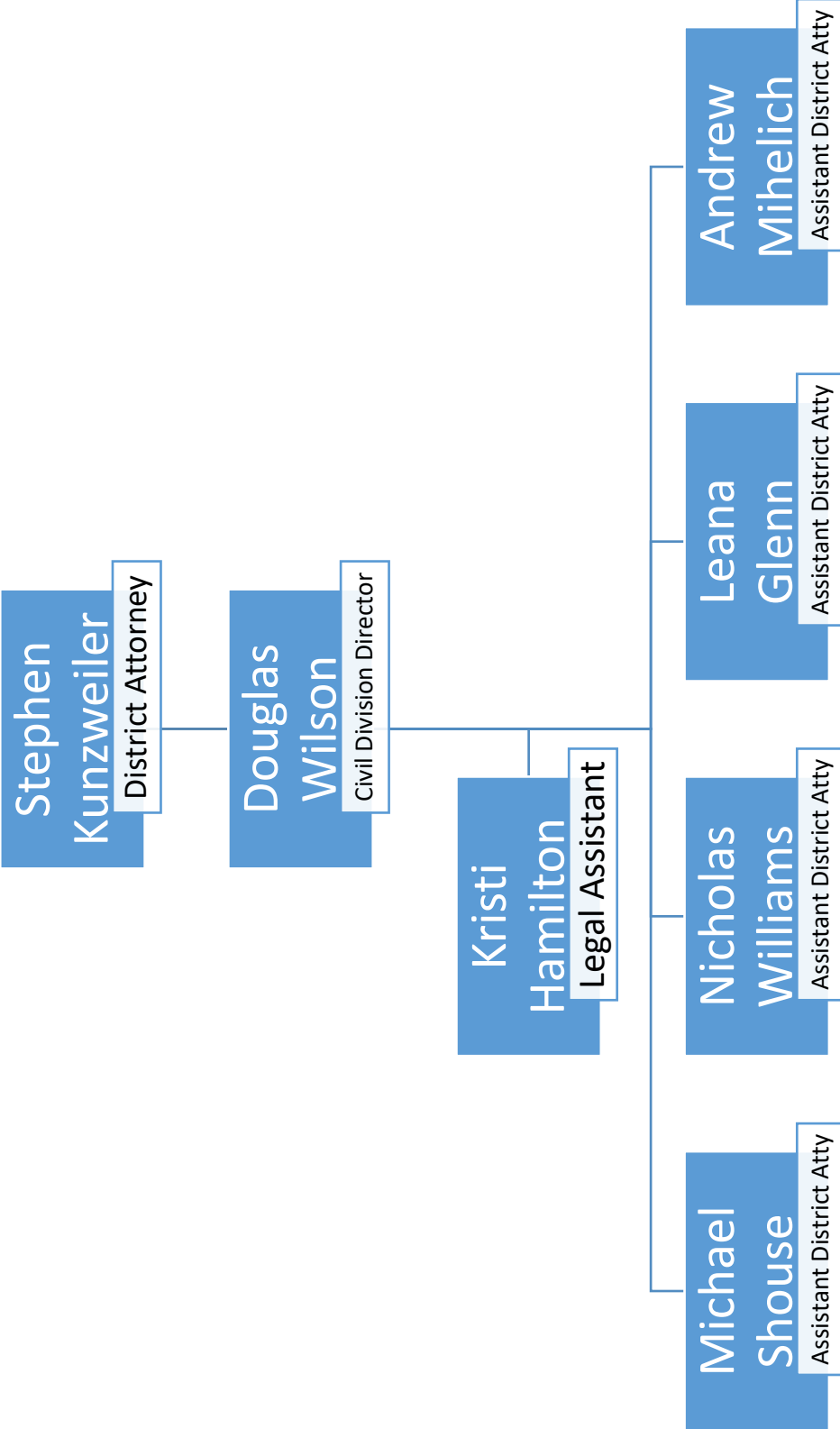
***Tulsa County District Attorney
Stephen A. Kunzweiler***

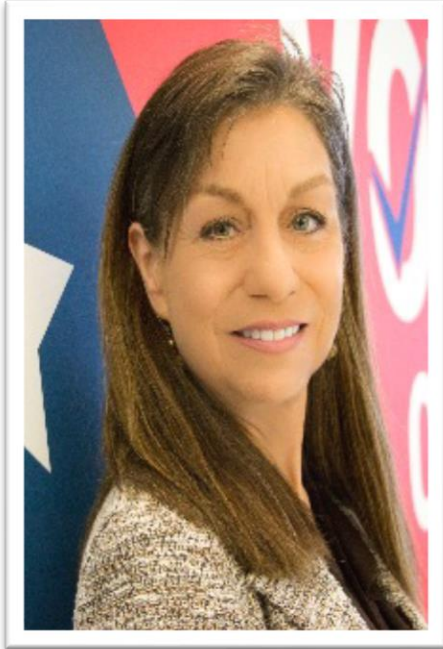
District Attorney's Office Civil Division

The mission of the Civil Division of the Tulsa County District Attorney's Office is to provide Tulsa County's elected officials, department heads and boards with the advice, counsel, and representation necessary to advance the County's interests.

The Civil Division of the District Attorney's Office manages the prosecution and defense of all civil actions and proceedings in which the County is interested or a party and gives advice and legal opinion to County Officers and County boards when requested, upon all matters in which the County is interested, or relating to the duties of such boards or officers in which the state or counties may have an interest.

Organizational Chart for the Tulsa County District Attorney, Civil Division





Election Board Secretary

Gwen Freeman

Our Mission:

To earn and maintain the trust of Tulsa County voters and public officials by being accountable, reliable and transparent, as well as by delivering timely, accurate election results with strict adherence to Oklahoma Law and our governing ethics.

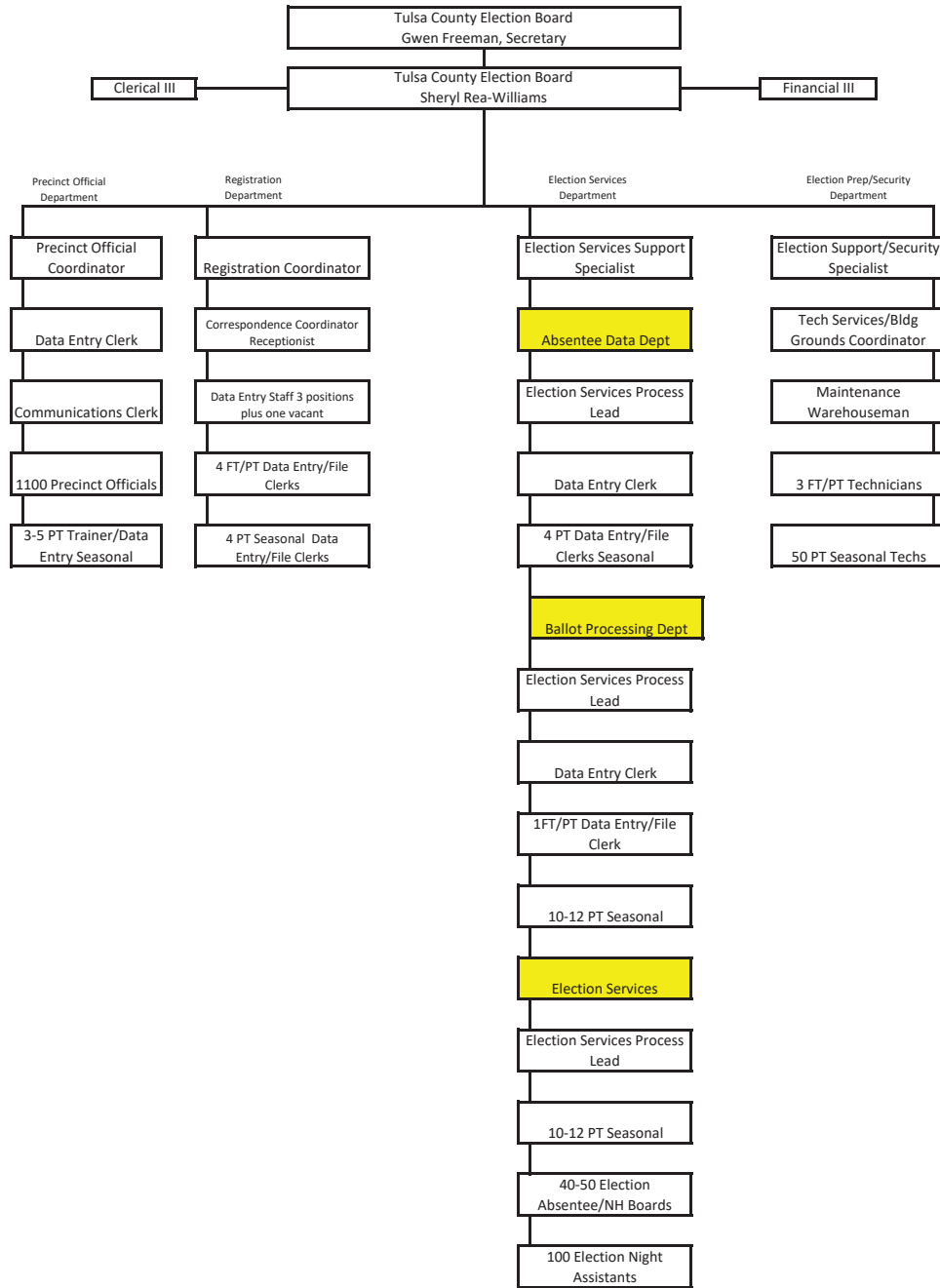
The Tulsa County Election Board consists of a three-member board and twenty full time staff members. Our 2023-2027 Board members are Gwen Freeman, Secretary; Bob Jack, Republican; and Megan Cruz Boone, Democrat. Chairman and Vice-Chairman are appointed every four years by their party and the Secretary is appointed by the State Election Board.

Within the Election Board staff, there are several employees who perform many job functions. The Election Services Support Specialist is responsible for a large portion of the preparation of all elections conducted; and is the lead supervisor of the Absentee Department. The Election Support/Security Specialist enters all the specific parameters for each election on the computer so the ballots will be counted electronically as well as keeping our voting equipment and office secure. The Accounting Department is responsible for the payrolls of all employees who perform election tasks and the billing of each entity requesting an election be conducted. The Registration Department is responsible for entering voter information, maintaining 375,000 registration documents and processing voter history credit. The Precinct Official Department is responsible for training and staffing precinct officials for 251 precincts. The Technical Services Department maintains all polling locations as well as coordinates election equipment delivery and retrieval. The Communications Department is responsible for updating all social media platforms, assisting with training in all areas of the organization as well as communicating with precinct officials on Election Day.

In addition to the regular employees, the Tulsa County Election Board employs over 1100 precinct officials, over 40 Absentee Voting Board Members, and many part-time election workers.

The Election Board, under the supervision of the Oklahoma State Election Board, conducts elections for all Federal, State, County, local public school/municipalities for Tulsa County voters.

ORGANIZATIONAL CHART





Director
Anthony Taylor

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 1986, a juvenile center was constructed to support the juvenile court and to provide the necessary programming to address the criminal justice needs of Tulsa County youth and families. The Tulsa County Juvenile Bureau, rebranded in 2020 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. Approximately three thousand youth and their families 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 is sent to the Intake Department. The Intake Counselors will assess the youth/family and collect a history. 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 typically referred to the District Attorney’s office to determine the next steps in the justice process. Those youth that are adjudicated generally receive probation. These youth are supervised by the Probation Counselors through the Bureau’s Probation Unit. Supervision is based on a hierarchy of needs and risk and a treatment plan is developed to best serve the youth, which 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 (9-12th grade) that are involved in the juvenile justice system or have not been successful in a traditional school setting. Many of these referrals come from the juvenile justice system or other school districts. Phoenix Rising employs two therapist and additional case managers to enhance success of the youth and meet their complex needs.

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. In 2021, due to changes in Federal Law, our Detention Home began housing Youthful Offenders as well as Juveniles. All youth are required to attend school classes offered by Tulsa Public Schools while in Detention. An embedded therapist, other programming, and a variety of activities are provided to assist with responding to the needs of the youth. Detention employs a full time Registered Nurse and part time physician to attend to the capacity of 40 youth.

Programs

The Bureau provides special programming that includes Family Treatment Court, mental health and psychological services, and the Children in Need of Supervision programming.

The Family Treatment Court (FTC) facilitates the reunification of children and parents by providing parents skills to maintain sobriety, gain employment, and sustain financial independence. FTC is a multidisciplinary program serving families that have an open deprived case in Tulsa County where substance use was a contributing factor in the removal of the children.

The mental health and psychological services program provides vital therapeutic services to youth and families across the Bureau. These services include mental health counseling, therapeutic and educational groups, crisis intervention and case management.

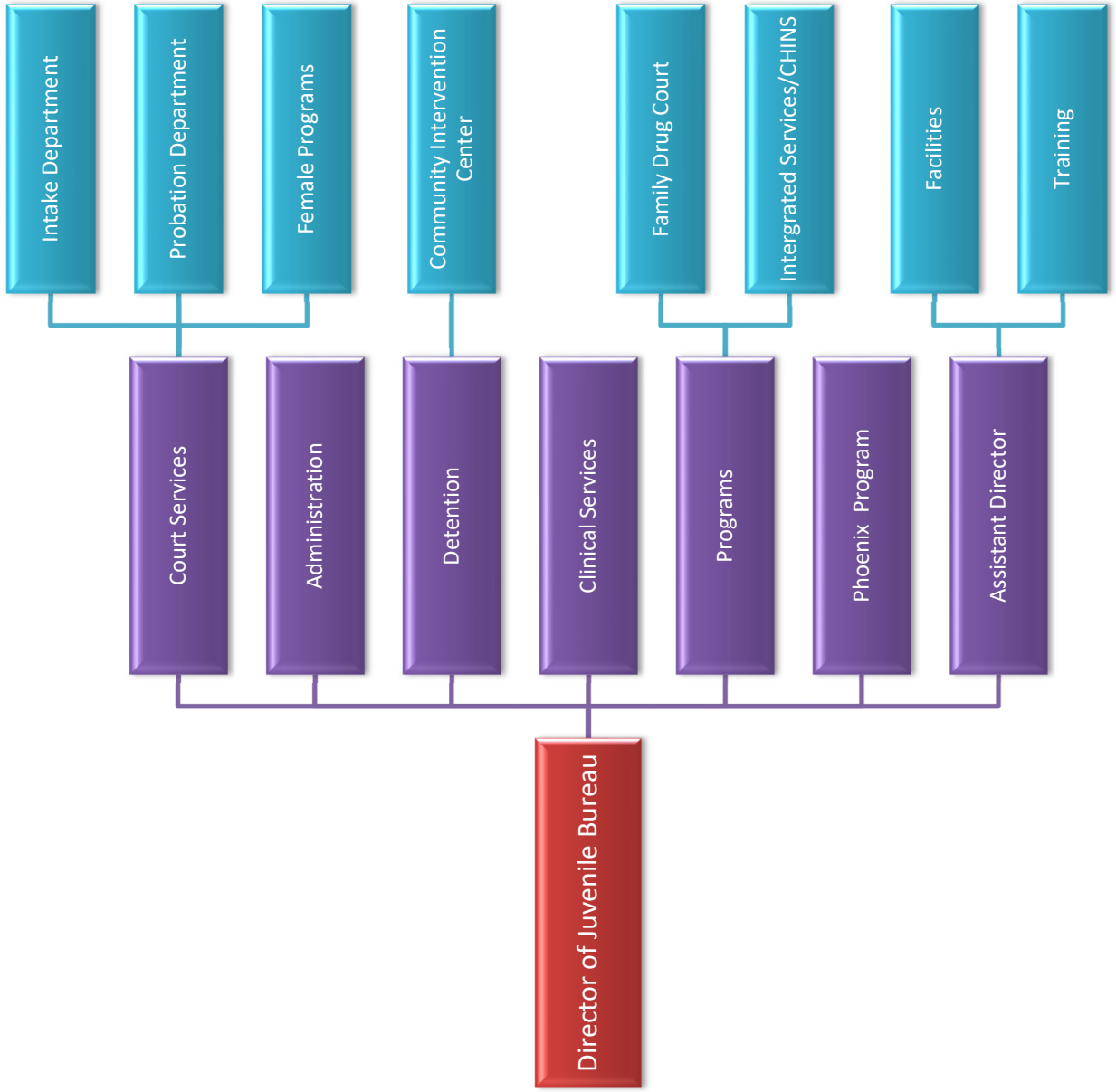
The Children in Need of Supervision (CHINS) program refers youth and their family to a variety services such as counseling, treatment services, educational services, etc. through partnerships in the community. The CHINS program also files “Pick up Orders” for youth that are considered runaways.

Tulsa Area Community Intervention Center (TACIC)

The purpose of TACIC is to assist law enforcement by provide twenty four hour access to enable law enforcement to expeditiously transfer an arrested youth to the care of TACIC. Through this expedited process, law enforcement officers are able to quickly return to other public safety duties. TACIC also provides referral, assessment and a host of other services to the community in compliance with the Bureau’s mission. A youth can be held up to twenty four hours before being released to a parent, guardian, shelter or transferred to detention.



TULSA COUNTY JUVENILE BUREAU





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Public Defender's Office

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.

The Tulsa County Public Defender, along with all other Tulsa County Public Defender Employees, serve 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 over 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. The Public Defender's Office also provides an attorney to represent individuals on the 7-day a week Bond Docket in Tulsa County where the Court considers the terms of pre-trial incarceration of individuals in the Tulsa County Jail.

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
Ericka Jeffords

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

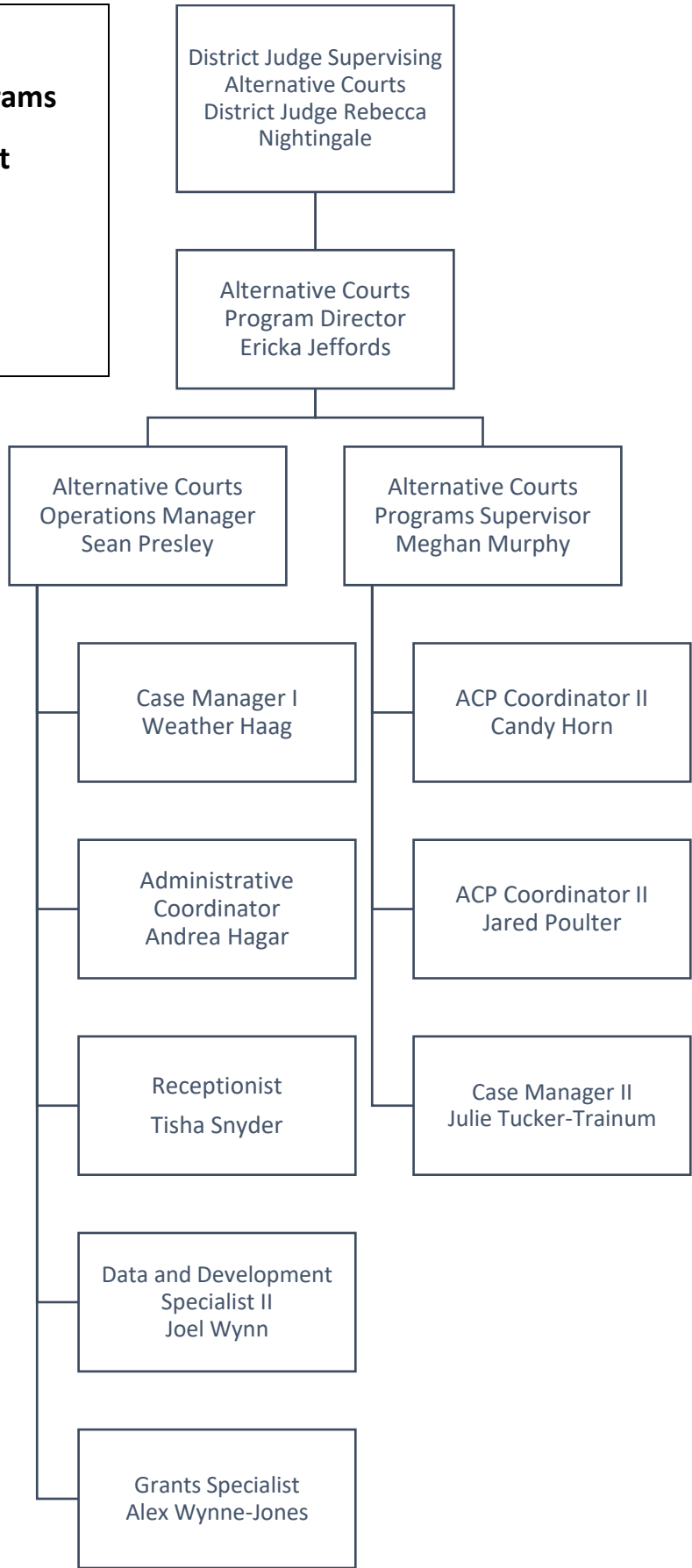
As an alternative to incarceration for offenders in the criminal justice system in need of treatment, our programs are a minimum of 18 months, requiring participants to attend regular court appearances, treatment appointments, supervision visits and random drug testing. Graduates also have opportunities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

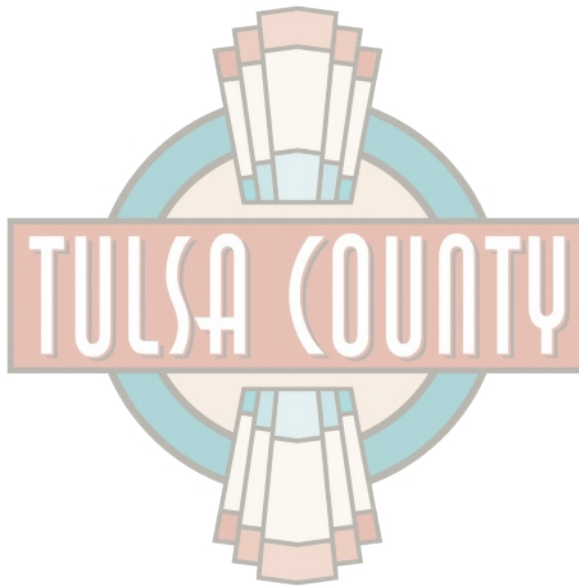
Treatment courts are the single most successful intervention in our nation's history for leading people living with substance use and mental health disorders out of the justice system and into lives of recovery and stability. Instead of viewing addiction as a moral failing, we view it as a disease. Instead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

What We Do

- Save Lives
- Break the cycles of addiction
- Reduce the stigma of substance abuse and mental illness
- Save taxpayer resources

**Tulsa County
Alternative Court Programs
Organizational Chart**





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Section V

Outside Agencies

OSU Extension Center

TAEMA

INCOG

Tulsa's Future

State Auditor

River Parks Authority

Excise Board



Director
Jan Dawson

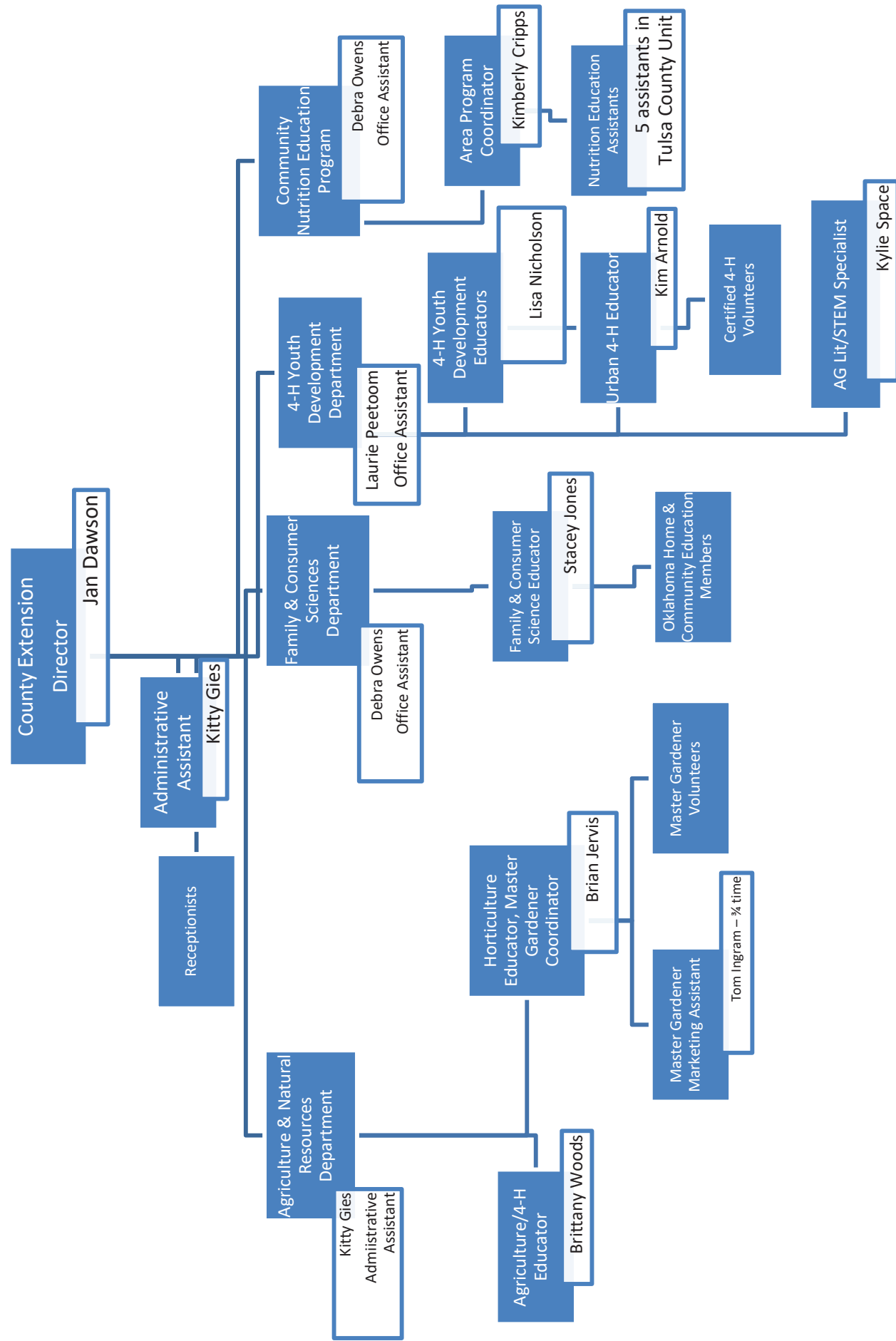


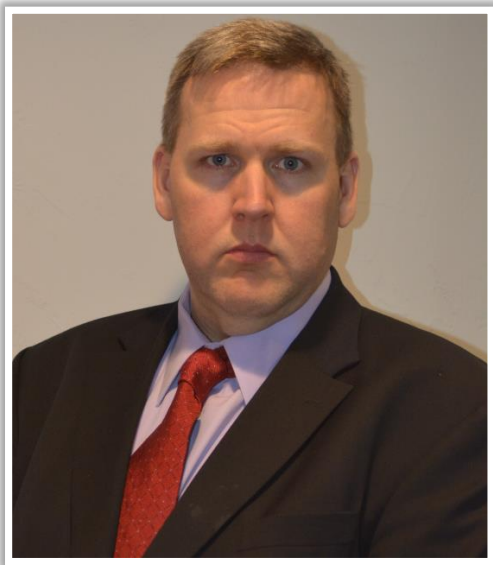
The mission of Extension is to provide Education Everywhere for Everyone.

The Tulsa County Oklahoma Cooperative Extension Service provides research-based resources (many free) you can use to improve your home, workplace, and community. This office's programs and services are specifically designed to solve the problems county residents face. It's a service of Oklahoma State University and functions as part of a nationwide network of university extension offices dedicated to providing trustworthy public education and service. 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.

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. Our state has many needs. We are privileged to help support individuals, families, businesses, and communities in meeting life's challenges. We aim to contribute to bettering our state and the lives of the individuals in it. Our subject matters are diverse, and our audiences are diverse. The life of an Extension educator or specialist is never dull as you never know what the next question may be. We listen to local needs, and we respond to local needs, while also communicating emerging issues and concerns within our division and university to inform research and teaching. We reach hundreds of thousands of people annually - directly and even more indirectly. We develop volunteers. We are embedded in the community. The Tulsa County OSU Extension Service reaches a wide-ranging audience with programs focusing on 4-H Youth Development, STEM, Agriculture and Natural Resources, Horticulture which includes the Master Gardeners, Family & Consumer Sciences, Rural Development which includes the county government training programs and the Community Nutrition Education Program.

Tulsa County OSU Extension Office





Executive Director
Joseph Kralicek



Mission Statement:

The Tulsa Area Emergency Management Agency is dedicated to protection of the residents of Tulsa County and serves by managing the emergency events (natural and man-made) of Tulsa County, including mitigation, preparedness, prevention, response, and recovery, with the goal of creating disaster-resistant communities throughout Tulsa County.

What does the Tulsa Area Emergency Management Agency Do?

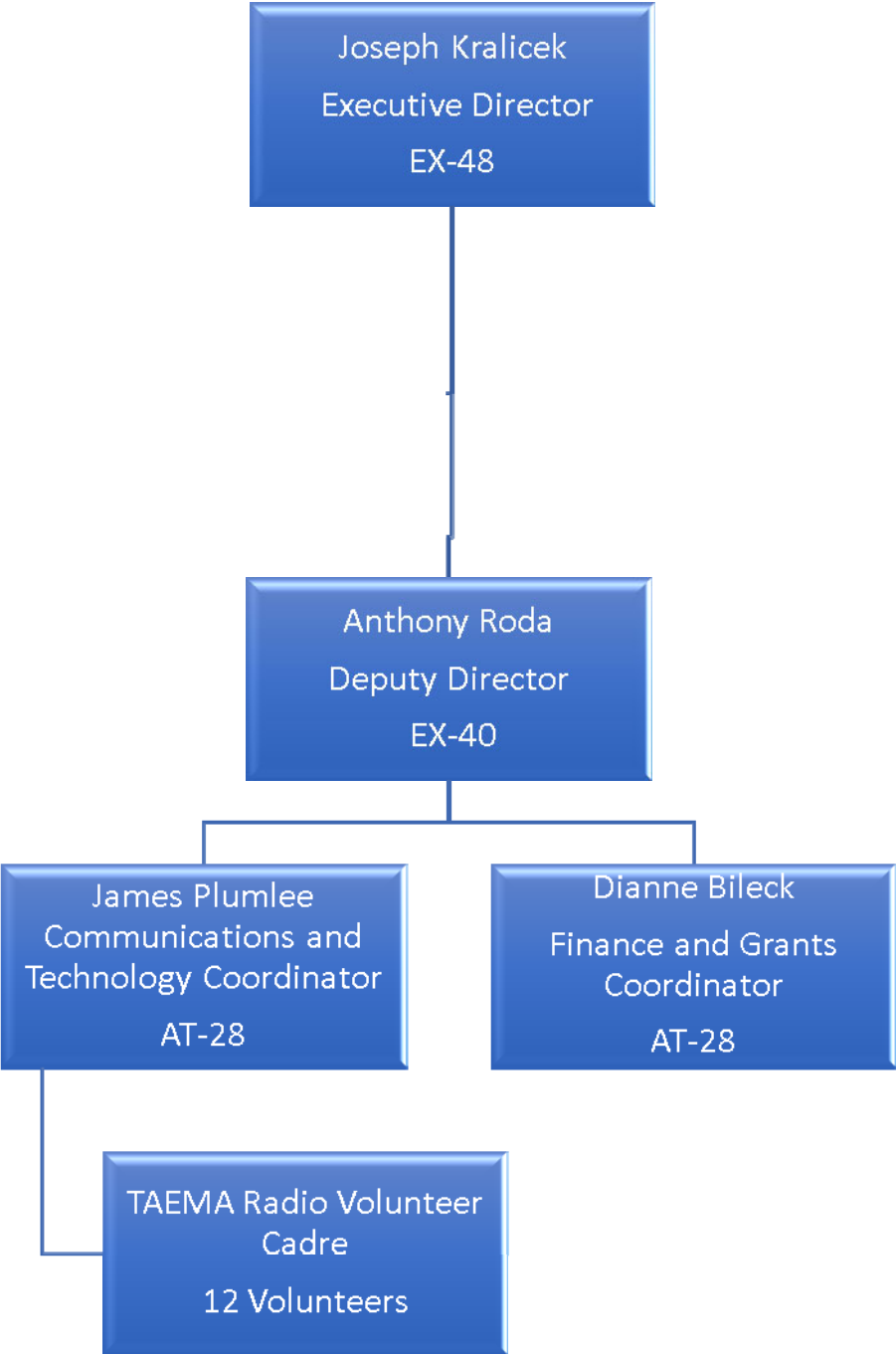
The Tulsa Area Emergency Management Agency (TAEMA) is responsible for planning and responding to large scale risks, particularly those that have catastrophic consequences for communities within Tulsa County. TAEMA provides coordination and collaboration throughout the process of preparing for, mitigating, 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: 596 9899
Fax: 596 9888

600 Civic Center, EOC
Tulsa, Oklahoma 74103

Organizational Chart February 27, 2023





Executive Director

Rich Brierre

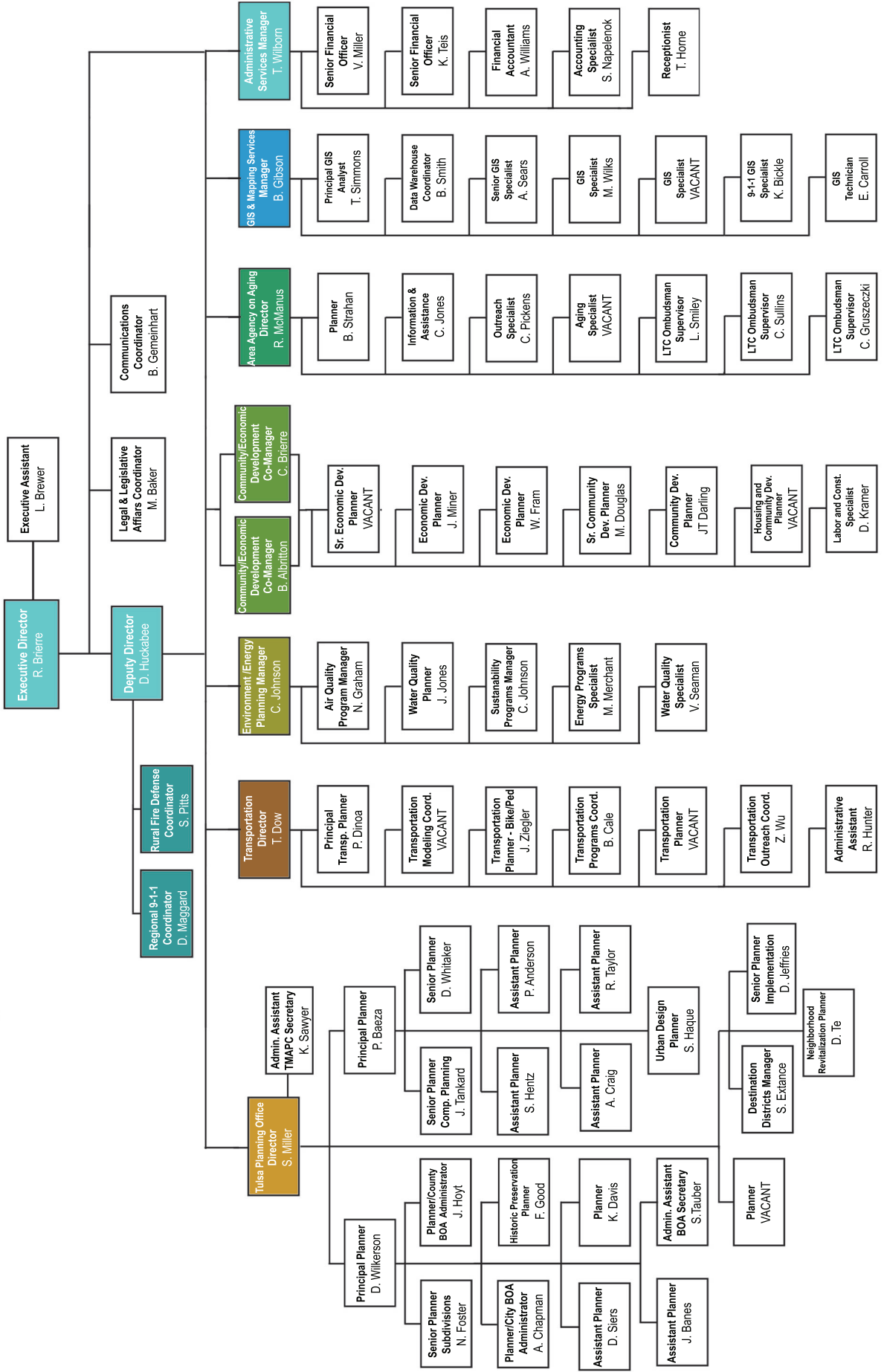


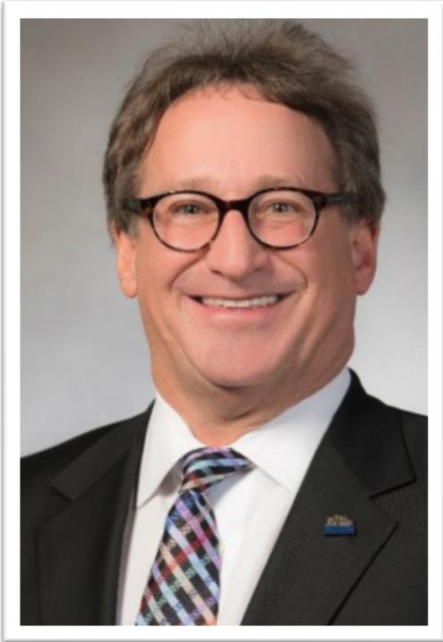
Who We Are and What We Do

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





*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 Acceleration 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 economic development programs that lead to a prosperous and talented future. Our holistic approach to economic development enables Tulsa County and the region to compete for new jobs, capital investment, and talent.



MEMBERSHIP

MISSION: We transform the Tulsa region by attracting and retaining employers, talent, and tourism for long-term prosperity.
VISION: The Tulsa region is a global destination for individual and community prosperity.

TULSA REGIONAL CHAMBER
 YOUR PARTNER IN PROSPERITY
 ONE WEST THIRD STREET, SUITE 100
 TULSA, OK 74103
 918.585.1201
 TULSACHAMBER.COM



EXECUTIVE & ADMINISTRATION

Kate DeLong, Executive Assistant to President & CEO
 Candace Kraft-Sell, Executive Assistant to Executive Vice President and COO
 Lynette Frieland, Executive Coordinator

Justin McLaughlin, Executive Vice President & COO

ECONOMIC DEVELOPMENT

Cliff Robertson, Vice Chair, Tulsa's Future
 President & CEO, Saint Francis Health System

David Stewart, Vice Chair, Tulsa's Future Treasurer
 Chief Administrative Officer, McAmerica Industrial Park

Arthur Jackson, Senior Vice President of Economic Development

Rae Ramsey, Vice President Workforce & Talent Strategies
 Brian Thomsen, Vice President of Economic Development
 Holly Foreman, Senior Director of Economic Development
 Anna Abrokwal, PhD, Director of Research
 Stacy Smith, Director of Economic Development
 Angie Zarzor, Director of Economic Development
 Lynette Isaac, Project Manager, Workforce and Talent Strategies
 Tamara Koker, Executive Assistant for Economic Development

REGIONAL TOURISM

Greg Gallant, Vice Chair, Regional Tourism,
 President & CEO, Tulsa Federal Credit Union

Frankie Petersen, Vice Chair, Sports
 CEO, Luxa Enterprises

Renee McConney, SVP, Tulsa Regional Chamber / President, Tulsa Regional Tourism

Ashleigh Bachert, Vice President of Tourism Operations
 Tim Chambers, Vice President of Marketing & Communications
 Pat Krausert, Director of Research and Data Strategy
 Lauren Rogers, Marketing Manager
 Leah Davis, Executive Assistant for Regional Tourism

CONVENTION & SPORTS SALES

Kathleen Borgne, Director of Sales
 OPEN, National Sales Manager
 OPEN, Sports Sales Coordinator
 Tulsa Sports Commission

Joel Koester, Director of Sports Sales,
 Tulsa Sports Commission

Mariene Livaudais, National Sales Manager

TULSA FIMAC

Natalie Dantert, Tulsa FIMAC Manager

Mark Frie, Chair, FIMAC
 CEO, Tulsa Performing Arts Center Trust

EXPERIENCE & EVENTS

Mar Stodeman, Director of Experience & Events
 Rachel Nagalski, Destination Services Manager

RESOURCE DEVELOPMENT

Bill Knight, Vice Chair, Resource Development
 President, Knight Automotive Group

Allison Walden, Senior Vice President of Resource Development
 OPEN, Member Engagement Manager
 Brian Walker, Vice President of Member Engagement
 Taylor Matheson, Senior Member Relations Manager
 Katie Boatright, Member Engagement Manager

SMALL BUSINESS CONNECTION

Tina Parkhill, Vice Chair, Small Business Connection
 Owner, Parkhill's Liquors & Wine

FINANCE, IT & QUALITY

Nancy Carter, Senior Vice President of Finance & IT
 Rachel Kraft-Sell, Accounting Manager
 Shannon Hicks, Accountant

Jim Morgan, Vice President of Quality

GOVERNMENT AFFAIRS

Stephanie Groban, Vice Chair, Government Affairs
 President, Blue Cross and Blue Shield of Oklahoma

Elizabeth Osburn, Senior Vice President of Government Affairs

Katie Henke, Vice President of Government Affairs
 Marisa Gomez, Government Affairs Manager
 Tiyana Garrett, Government Affairs, TYPROS & Mosaic Program Coordinator

OKLAHOMA & TULSA BIZPAC

Jay Heim, Vice Chair, Oklahoma BizPac
 President, American Residential Group

Gordy Guest, Vice Chair, Tulsa BizPac
 Senior Principal & CEO, Cyntery

Margaret Efling, State Contract Lobbyist
 Jami Longacre, State Contract Lobbyist

COMMUNITY DEVELOPMENT

Bailey J. Siegfried, Vice Chair, Community Development
 VP of Culture, Communication, HR, Safety and Corporate Responsibility, NORDAM

Justin McLaughlin, Executive Vice President & COO

TYPROS

Abe Hammond, Immediate Past Chair, TYPROS
 Investment Analyst/Program Manager, Incisors Central LLC

David Tolette, Executive Director of TYPROS

DIVERSITY, EQUITY & INCLUSION

Micaela Campbell, Vice Chair, Diversity, Equity and Inclusion
 Diversity & Inclusion Program Manager - Learning & Development, Williams

Jonathan Long, Vice President of Diversity, Equity and Inclusion

COMMUNICATIONS, CREATIVE SERVICES & EVENTS

Nicole Morgan, Vice Chair, Communications, Creative Services & Events
 CEO, Resolute PR

Jim Morgan, Senior Vice President of Communications, Creative Services & Events

Taylor White, Graphic Designer
 Braden Patton, Account Executive
 Analia Scidin-Chen, Communications Coordinator

Bryan Campbell, Director of Creative Services
 Morgan Wilson, Vice President of Events
 Taylor Liplett, Senior Director of Communications
 Ashleigh Fritschi, Events Manager

HUMAN RESOURCES

Cynthia Simmons Taylor, Senior Vice President of Human Resources



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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

Jeff Edwards

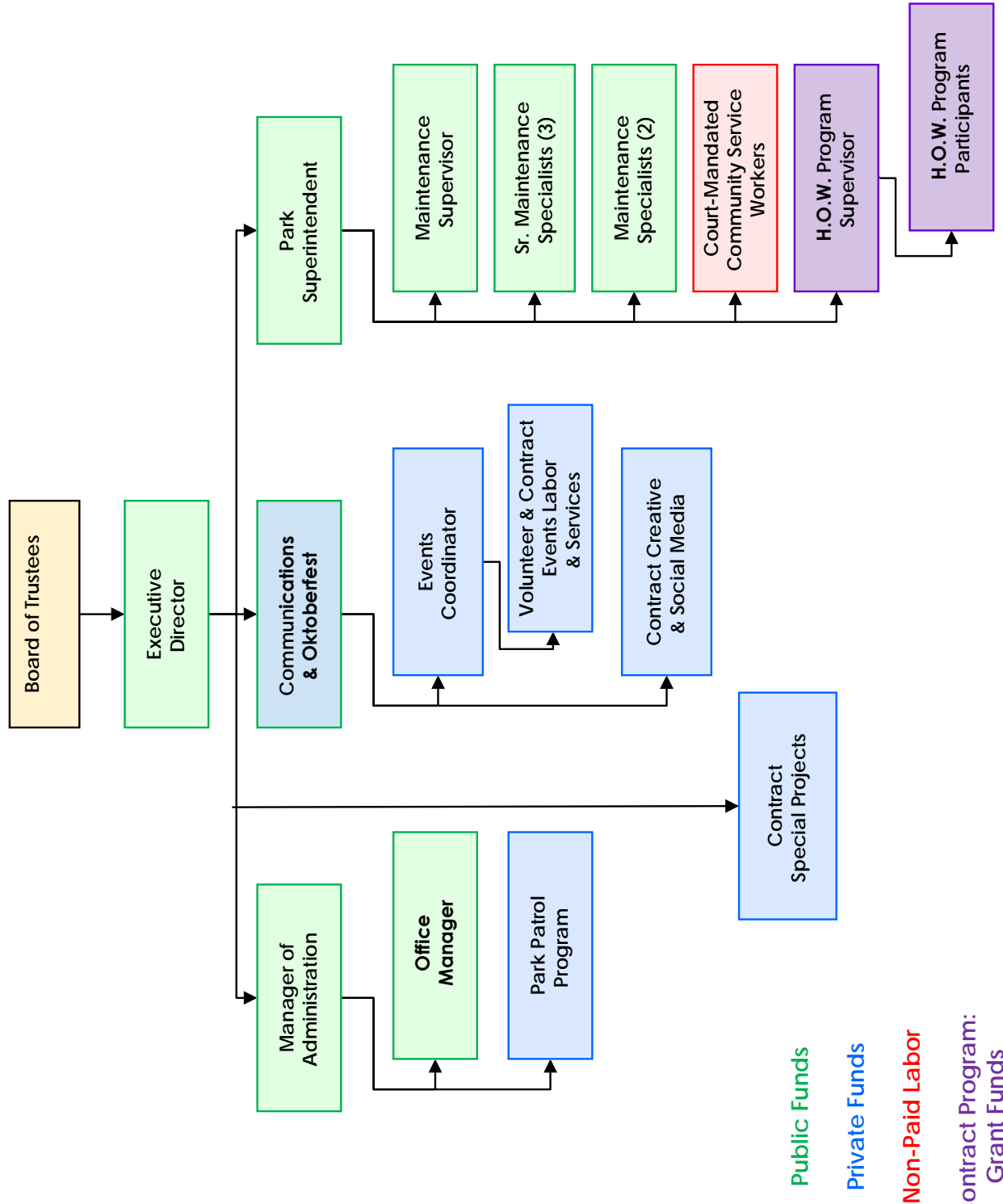


Budgeting to Serve Tulsa Citizens

River Parks is now in our 49th 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. A phased trails renovation program, which began in 2007, has reconstructed many miles of the park's asphalt trails, with related improvements to park furnishings, lighting and landscaping. These upgrades, featuring a dual trail system to separate cyclists from pedestrians, have eased trail over-crowding and improved trail-user safety.

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 Tulsan's and enhance our community's quality of life.

River Parks Authority Organizational Chart





Member: Ruth Harrison

Member: David Scott

Member: Dennis Semler

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 Budgeted Cash Fund Descriptions

Non Budgeted Cash Fund Financial Overview

Nature and Scope of Capital Projects

2021-2022 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 \$87.5 million and \$95.9 million in outstanding debt as of fiscal years 2022 and 2021, respectively. The Tulsa County Industrial Authority also had a Capital notes payable of \$696 thousand as of June 30, 2022. Other long-term obligations as of June 30, 2022 were \$16.1 million. This includes \$9.8 million in judgments payable and \$6.4 million in Compensated absences.

The Series 2010 and 2013 Capital Improvement Revenue Bonds were issued for Tulsa County Sheriff Department, Parks Department, and Tulsa City-County Health Department. The portion attributable to the Tulsa City-County Health Department was refunded during fiscal year 2020 through the \$9.1 million issuance of the 2020 Refunding Revenue Bonds. Those bonds will be paid with capital not receivable proceeds. The capital note payments will be sufficient to make the debt service payments on these bonds. The Series 2013 Capital Improvement Revenue Bonds matured March 2023.

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 Court 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 were used to purchase a 9-story office building and a 400-plus space parking garage to be used for County Administration. The County Administration building has been open to the public since January 2021. 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 \$370.6 million at the end of the fiscal year 2022. The general obligation debt outstanding (\$0) less the amount available in the Debt Service Fund (\$0) is \$0, leaving a legal debt margin in excess of \$370.6 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 an AA- rating assigned by Standard and Poor's Ratings Services.

Sales Tax collections have been increasing over the past few fiscal years. Between the Sheriff's 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 in Tulsa County.

2022 Change in Long-Term Bonded Debt

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due within One Year
Revenue bonds payable-2010	\$ 1,895,000	\$ -	\$ 450,000	\$ 1,445,000	\$ 465,000
Revenue bonds payable-2013	355,000	-	175,000	180,000	180,000
Revenue bonds payable-2014	6,185,000	-	615,000	5,570,000	630,000
Loan payable-2014 (Direct Borrowing)	651,792	-	69,571	582,221	70,268
Revenue bonds payable-2015	2,100,000	-	210,000	1,890,000	215,000
Revenue bonds payable-2016	26,620,000	-	2,730,000	23,890,000	2,770,000
Loan payable-2016 (Direct Borrowing)	180,359	-	15,594	164,765	15,749
Revenue bonds payable-2017	44,575,000	-	3,290,000	41,285,000	3,425,000
Refunding bonds payable-2019	8,345,000	-	320,000	8,025,000	325,000
Premium on debt issuance	4,966,120	-	474,833	4,491,287	-
Subtotal	95,873,271	-	8,349,998	87,523,273	8,096,017
Capital notes payable (Direct Borrowing)	1,171,857	-	476,110	695,747	494,559
Judgments payable	16,026,767	314,289	6,545,030	9,796,026	6,533,131
Compensated absences	6,589,102	5,428,764	5,604,623	6,413,243	1,914,852
Total	<u>\$ 119,660,997</u>	<u>\$ 5,743,053</u>	<u>\$ 20,975,761</u>	<u>\$ 104,428,289</u>	<u>\$ 17,038,559</u>

The following information is presented for informational purposes only. 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. Cash Funds are not budgeted, revenues are appropriated as they are collected.

County Related Special Revenue Group

Assessor's Fee Fund

County Clerk's Lien Fee Account Fund

County Clerk's Records Management Fund

County Contribution Jail Operations Fund

County Parks Fund

Court Clerk's Record Management Fund

Criminal Justice Authority Fund

Engineer's Highway Fund

Jail Commissary Fund

Juvenile Justice Center

Parking Fund

Risk Management Fund

Sales Tax Fund

Sheriff's Cash Fund

Special Projects Fund

Treasurer's Mortgage Certification Fee Fund

Treasurer's Resale Property Fund

State Related Special Revenue Group

Alternative Courts Fund

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 the upgrade and maintenance of computer systems and software. The Assessor's office also operates within 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. This fund is to assist in the operation of the County Clerk's office. The Clerk's office also operates within the Records Management Fund and General Fund.

County Clerk's Records Management Fund:

The procedure for recording, and maintaining 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 operates within the Clerk's Lien Fee Fund and General Fund.

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 that expires in July 2029, user revenues, grant revenue, other County revenue, and use taxes. Eligible expenses are construction, maintenance, and operation of the David L. Moss Criminal Justice Center.

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.

Court Clerk's Record Management Fund:

The Court Clerk's Record Management Fund is established to collect the revenue from fees and other charges for services within the Court Clerk's office. This revenue is used to operate the office and assist with the cost of retaining all court documentation and case filing data. The storage and retention of court records is required by Oklahoma Statute.

Criminal Justice Authority Fund:

The Tulsa County Criminal Justice Authority Fund was established to collect the revenue for the construction, operation, and maintenance of the David L Moss Criminal Justice Center. The revenue for this fund includes the .025% penny sales tax. Together with the County Contribution Fund and the Jail Commissary Fund, the CJA Fund continues to provide for the ongoing operations of the jail.

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 the maintenance of roads and bridges outside the incorporated limits of cities and towns in Tulsa County.

Jail Commissary Fund:

The Jail Commissary Fund was created by State Statute that allows a County Sheriff to operate a commissary within the confines of the County jail. The revenue for this fund is generated by the sale of items to inmates who are currently incarcerated.

Juvenile Justice Center Fund:

The Juvenile Justice Center Fund's main source of revenue is the Sales Tax collected within Tulsa County. The main expenditures for this fund include utilities and other charges related to the operation of the facility.

Parking Fund:

Tulsa County operates and leases parking spaces for the use of County officials and employees. The 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.

Sales Tax Fund:

The County has a 0.367% 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 for the operation of the County Jail, and to the Tulsa County Industrial Authority for Vision Tulsa projects and debt service payment, debt service payment, and operation of the David L. Moss Criminal Justice Center and of the 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 also operates within the Tulsa County Criminal Justice Authority.

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, state grants, and federal grants, such as CARES and ARPA.

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 also operates within 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 also operates within the Mortgage Certification Fee Fund and General Fund.

State Related Special Revenue Group**Alternative 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.

Revenue by Source	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Charges for Services	\$ 7,958	\$ -	\$ 4,100	\$ -
Total Revenue	\$ 7,958	\$ -	\$ 4,100	\$ -

Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Total All Sources	7,958	-	4,100	-

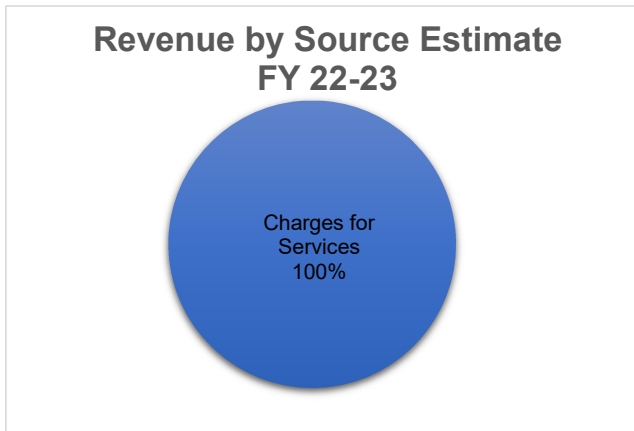
Expenditures by Category				
Supplies	4,107	-	-	-
Non-Capital Expense	5,322	-	-	-
Total Expenditures	\$ 9,429	\$ -	\$ -	\$ -

Income (Loss)	\$ (1,471)	\$ -	\$ 4,100	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 6,801	\$ 6,801	\$ 5,330	\$ 9,430
Additions/Reductions to Fund Balance:	(1,471)	-	4,100	-
Ending Fund Balance:	\$ 5,330	\$ 6,801	\$ 9,430	\$ 9,430

* Cash Funds are not budgeted, revenues are appropriated as they are collected.



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 576,380	\$ -	\$ -	\$ -
Charges for Services	384,659	-	444,393	-
Miscellaneous Revenue	-	-	60	-
Total Revenue	\$ 961,039	\$ -	\$ 444,453	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

961,039	-	444,453	-
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Expenditures by Category

Salaries and Comp	77,368	-	90,052	-
Employee Benefits	36,049	-	47,722	-
Travel and Training	8,124	-	11,722	-
Supplies	4,396	-	5,360	-
Other Services and Charges	29,358	-	34,613	-
Repair and Maintenance	-	-	1,202	-
Non-Capital Expense	47,043	-	32,578	-
Capital Outlay	18,892	-	-	-
Total Expenditures	\$ 221,230	\$ -	\$ 223,248	\$ -

Income (Loss)

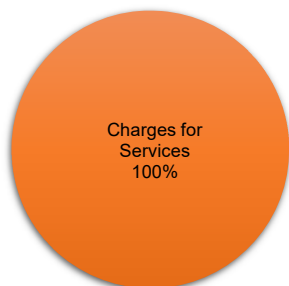
\$ 739,809	\$ -	\$ 221,205	\$ -
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FUND BALANCE ANALYSIS

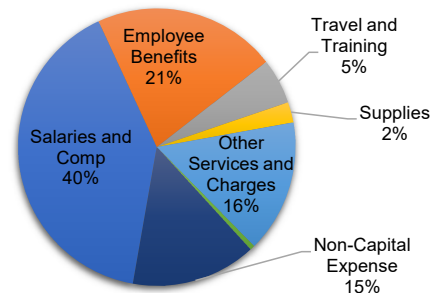
Beginning Fund Balance:	\$ 478,111	\$ 1,071,155	\$ 1,217,920	\$ 1,439,125
Additions/Reductions to Fund Balance:	739,809	-	221,205	-
Ending Fund Balance:	\$ 1,217,920	\$ 1,071,155	\$ 1,439,125	\$ 1,439,125

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate FY 22-23



Expense by Category Estimate FY 22-23



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Charges for Services	\$ 1,623,535	\$ -	\$ 1,387,058	\$ -
Miscellaneous Revenue	70	-	388	-
Total Revenue	\$ 1,623,605	\$ -	\$ 1,387,446	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

1,623,605	-	1,387,446	-
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Expenditures by Category

Salaries and Comp	305,525	-	308,886	-
Employee Benefits	115,883	-	86,413	-
Travel and Training	40,883	-	38,932	-
Supplies	55,895	-	19,262	-
Other Services and Charges	122,191	-	278,396	-
Capital Lease	9,068	-	15,604	-
Non-Capital Expense	1,156,754	-	237,801	-
Interdepartmental Expense	8,297	-	1,000	-
Capital Outlay	241,758	-	24,347	-
Total Expenditures	\$ 2,056,254	\$ -	\$ 1,010,641	\$ -

Income (Loss)

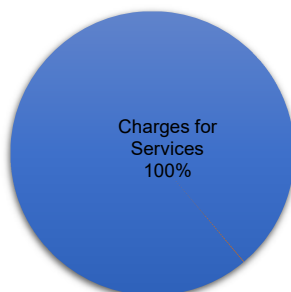
\$ (432,649)	\$ -	\$ 376,804	\$ -
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FUND BALANCE ANALYSIS

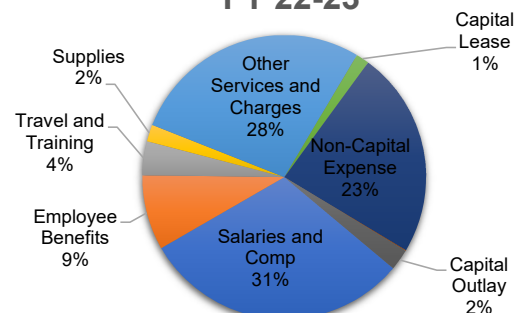
Beginning Fund Balance:	\$ 2,803,304	\$ 2,403,616	\$ 2,370,655	\$ 2,747,459
Additions/Reductions to Fund Balance:	(432,649)	-	376,804	-
Ending Fund Balance:	\$ 2,370,655	\$ 2,403,616	\$ 2,747,459	\$ 2,747,459

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate FY 22-23



Expense by Category Estimate FY 22-23



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 5,207,928	\$ -	\$ 5,811,960	\$ -
Charges for Services	599	-	788	-
Miscellaneous Revenue	4,520	-	76,395	-
Intergovernmental Revenue	10,300,242	-	8,804,302	-
Salaries Reimbursement	945	-	1,140	-
Total Revenue	\$ 15,514,235	\$ -	\$ 14,694,586	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Total All Sources	15,514,235	-	14,694,586	-

Expenditures by Category

Salaries and Comp	734,956	-	898,893	-
Employee Benefits	238,228	-	313,063	-
Travel and Training	46,914	-	61,032	-
Operating Expense	159,899	-	337,244	-
Supplies	626,748	-	576,736	-
Other Services and Charges	2,505,783	-	6,310,287	-
Utilities	3,011,732	-	3,478,936	-
Insurance and Claims	322,092	-	367,340	-
Repair and Maintenance	510,664	-	5,335,740	-
Capital Lease	53,126	-	94,502	-
Non-Capital Expense	694,759	-	225,644	-
Interdepartmental Expense	90,942	-	99,835	-
Capital Outlay	909,376	-	1,845,351	-
Total Expenditures	\$ 9,905,219	\$ -	\$ 19,944,603	\$ -

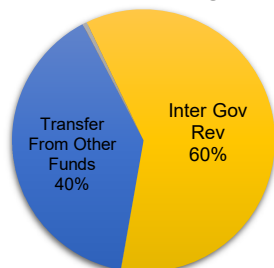
Income (Loss) \$ **5,609,017** \$ - \$ **(5,250,017)** \$ -

FUND BALANCE ANALYSIS

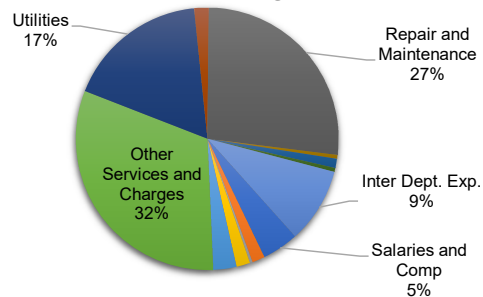
Beginning Fund Balance:	\$	12,087,741	\$	18,201,891	\$	17,076,384	\$	11,826,366
Additions/Reductions to Fund Balance:		5,609,017		-		(5,250,017)		-
Prior Year Adj.		(620,374)		-		-		-
Ending Fund Balance:	\$	17,076,384	\$	18,201,891	\$	11,826,366	\$	11,826,366

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

**Revenue by Source Estimate
FY 22-23**



**Expense by Category Estimate
FY 22-23**



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Unearned Rent/Lease	\$ -	\$ -	\$ 2,000,000	\$ -
Charges for Services	3,056,128	-	2,932,855	-
Miscellaneous Revenue	211,954	-	1,208,881	-
Total Revenue	\$ 3,268,082	\$ -	\$ 6,141,736	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

3,268,082	-	6,141,736	-
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Expenditures by Category

Travel and Training	-	-	5,725	-
Operating Expense	259,581	-	448,811	-
Supplies	225,589	-	392,916	-
Other Services and Charges	312,116	-	472,972	-
Utilities	482,772	-	812,038	-
Repair and Maintenance	483,042	-	544,727	-
Refunds	2,665	-	5,665	-
Non-Capital Expense	1,933	-	-	-
Interdepartmental Expense	22,621	-	21,675	-
Capital Outlay	353,728	-	95,348	-
Debt Service	580,486	-	618,132	-
Total Expenditures	\$ 2,724,534	\$ -	\$ 3,418,009	\$ -

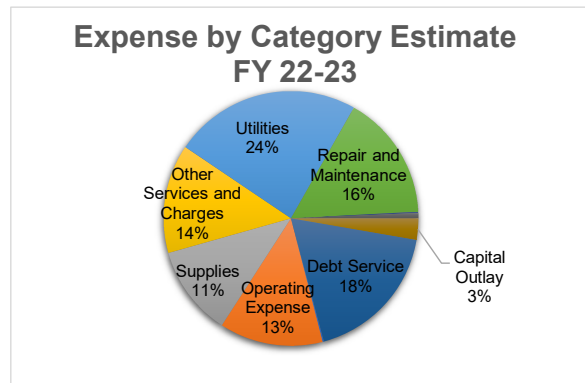
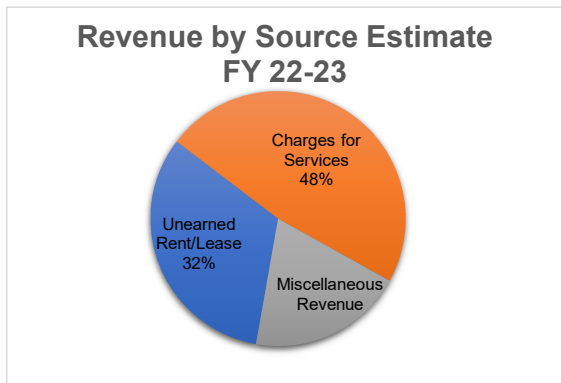
Income (Loss)

\$ 543,548	\$ -	\$ 2,723,727	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 3,147,667	\$ 3,496,227	\$ 3,695,524	\$ 6,419,251
Additions/Reductions to Fund Balance:	543,548	-	2,723,727	-
Prior Year Adj.	4,309	-	-	-
Ending Fund Balance:	\$ 3,695,524	\$ 3,496,227	\$ 6,419,251	\$ 6,419,251

* Cash Funds are not budgeted, revenues are appropriated as they are collected.



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Charges for Services	\$ 349,811	\$ -	\$ 218,252	\$ -
Investment Income	633	-	3,782	-
Total Revenue	\$ 350,444	\$ -	\$ 222,033	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

350,444	-	222,033	-
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Expenditures by Category

Supplies	1,356	-	40,806	-
Other Services and Charges	398	-	-	-
Capital Lease	211	-	-	-
Capital Outlay	351,749	-	-	-
Total Expenditures	\$ 353,714	\$ -	\$ 40,806	\$ -

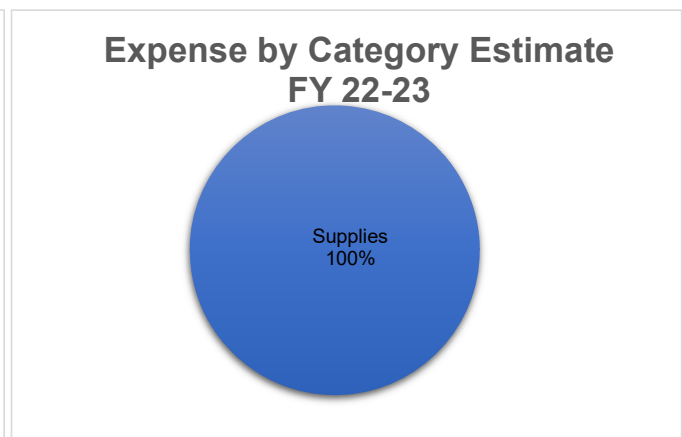
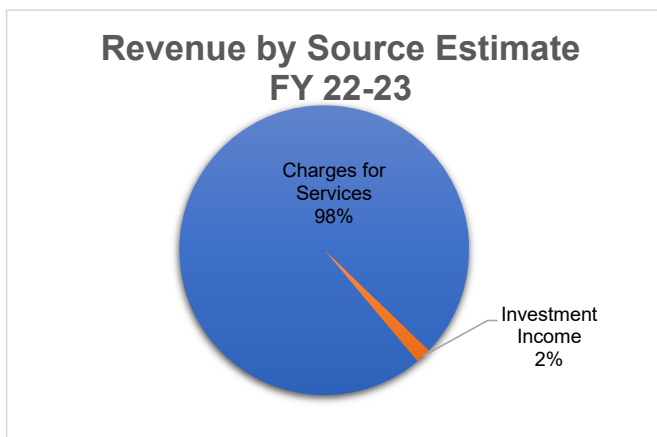
Income (Loss)

\$ (3,270)	\$ -	\$ 181,227	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 240,388	\$ 237,118	\$ 237,118	\$ 418,346
Additions/Reductions to Fund Balance:	(3,270)	-	181,227	-
Prior Year Adj.	-	-	-	-
Ending Fund Balance:	\$ 237,118	\$ 237,118	\$ 418,346	\$ 418,346

* Cash Funds are not budgeted, revenues are appropriated as they are collected.



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 33,583,056	\$ -	\$ 33,340,777	\$ -
Investment Income	24,923	-	125,341	-
Miscellaneous Revenue	1,026	-	420	-
Total Revenue	\$ 33,609,004	\$ -	\$ 33,466,538	\$ -

Use of Fund Balance

	\$ -	\$ -	\$ -	\$ -
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Total All Sources

	33,609,004	-	33,466,538	-
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Expenditures by Category

Salaries and Comp	19,720,050	-	23,242,423	-
Employee Benefits	7,184,906	-	8,756,820	-
Insurance & Claims	-	-	6,000	-
Other Services and Charges	7,649,631	-	4,706,342	-
Transfer to Other Funds	531	-	-	-
Total Expenditures	\$ 34,555,118	\$ -	\$ 36,711,585	\$ -

Income (Loss)

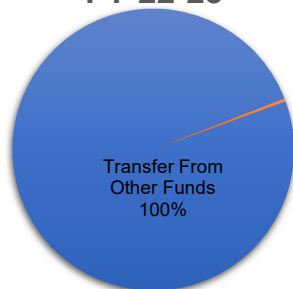
	\$ (946,114)	\$ -	\$ (3,245,048)	\$ -
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FUND BALANCE ANALYSIS

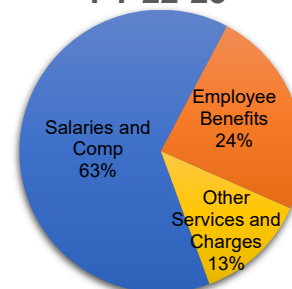
Beginning Fund Balance:	\$ 7,701,910	\$ 6,216,705	\$ 6,216,705	\$ 2,971,658
Additions/Reductions to Fund Balance:	\$ (946,114)			
Prior Year Adj.	(539,091)	-	(3,245,048)	-
Ending Fund Balance:	\$ 6,216,705	\$ 6,216,705	\$ 2,971,658	\$ 2,971,658

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate FY 22-23



Expense by Category Estimate FY 22-23



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 3,428,000	\$ -	\$ 2,736,000	\$ -
Other Taxes	3,563,500	-	3,096,202	-
Investment Income	28,820	-	196,569	-
Miscellaneous Revenue	328,374	-	1,541,760	-
Intergovernmental Revenue	8,770,432	-	7,672,442	-
Interdepartment Revenue	6,224	-	-	-
Total Revenue	\$ 16,125,350	\$ -	\$ 15,242,973	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

16,125,350	-	15,242,973	-
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Expenditures by Category

Salaries and Comp	4,486,637	-	4,565,296	-
Employee Benefits	2,120,429	-	2,263,345	-
Operating Expense	3,063,549	-	4,515,511	-
Supplies	3,021,920	-	2,310,451	-
Other Services and Charges	162,437	-	562,402	-
Utilities	227,314	-	185,672	-
Repair and Maintenance	309,490	-	677,456	-
Non-Capital Expense	23,388	-	9,024	-
Interdepartmental Expense	15,539	-	17,110	-
Capital Outlay	2,038,301	-	3,311,552	-
Debt Service	158,885	-	196,352	-
Total Expenditures	\$ 15,627,890	\$ -	\$ 18,614,170	\$ -

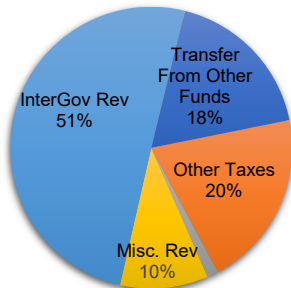
Income (Loss)	\$ 497,459	\$ -	\$ (3,371,197)	\$ -
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FUND BALANCE ANALYSIS

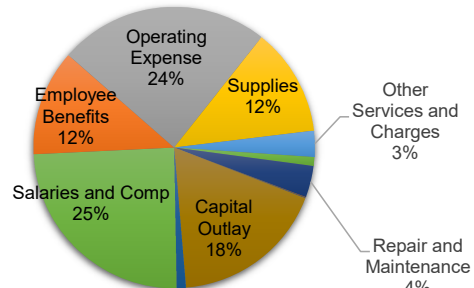
Beginning Fund Balance:	\$ 8,923,364	\$ 9,024,286	\$ 9,420,484	\$ 6,049,287
Additions/Reductions to Fund Balance:	497,459	-	(3,371,197)	-
Prior Year Adj.	(339)	-	-	-
Ending Fund Balance:	\$ 9,420,484	\$ 9,024,286	\$ 6,049,287	\$ 6,049,287

*Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate FY 22-23



Expense by Category Estimate FY 22-23



Revenue by Source	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Charges for Services	\$ 2,824,322	\$ -	\$ 2,419,649	\$ -
Total Revenue	\$ 2,824,322	\$ -	\$ 2,419,649	\$ -

Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Total All Sources	2,824,322	-	2,419,649	-

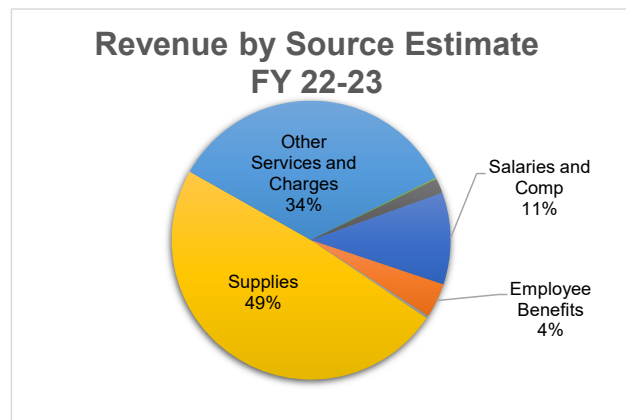
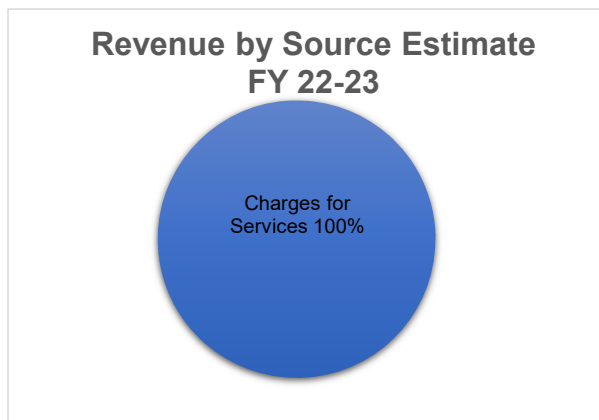
Expenditures by Category				
Salaries and Comp	195,459	-	228,040	-
Employee Benefits	85,311	-	85,696	-
Operating Expense	-	-	6,408	-
Supplies	1,673,399	-	1,038,273	-
Other Services and Charges	712,219	-	734,144	-
Capital Lease	-	-	3,625	-
Non-Capital Expense	38,125	-	-	-
Interdepartmental Expense	704	-	-	-
Capital Outlay	121,371	-	35,250	-
Total Expenditures	\$ 2,826,587	\$ -	\$ 2,131,437	\$ -

Income (Loss)	\$ (2,265)	\$ -	\$ 288,212	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 3,426,976	\$ 2,872,455	\$ 3,426,870	\$ 3,715,082
Additions/Reductions to Fund Balance:	(2,265)	-	288,212	-
Prior Year Adj.	2,159	-	-	-
Ending Fund Balance:	\$ 3,426,870	\$ 2,872,455	\$ 3,715,082	\$ 3,715,082

* Cash Funds are not budgeted, revenues are appropriated as they are collected.



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 2,212,166	\$ -	\$ 2,263,551	\$ -
Total Revenue	\$ 2,212,166	\$ -	\$ 2,263,551	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

2,212,166	-	2,263,551	-
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Expenditures by Category

Salaries and Comp	668,541	-	1,282	-
Employee Benefits	260,411	-	580	-
Other Services and Charges	591,089	-	626,236	-
Utilities	302,582	-	526,878	-
Total Expenditures	\$ 1,822,623	\$ -	\$ 1,154,976	\$ -

Income (Loss)

\$ 389,544	\$ -	\$ 1,108,575	\$ -
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FUND BALANCE ANALYSIS

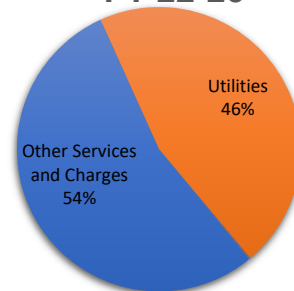
Beginning Fund Balance:	\$ 1,369,211	\$ 1,851,131	\$ 1,673,400	\$ 2,781,975
Additions/Reductions to Fund Balance:	389,544	-	1,108,575	-
Prior Year Adj.	(85,355)	-	-	-
Ending Fund Balance:	\$ 1,673,400	\$ 1,851,131	\$ 2,781,975	\$ 2,781,975

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

**Revenue by Source Estimate
FY 22-23**



**Expense by Category Estimate
FY 22-23**



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 140,000	\$ -	\$ 140,000	\$ -
Charges for Services	330,717	-	339,755	-
Miscellaneous Revenue	(300)	-	-	-
Interdepartment Revenue	4,650	-	33,320	-
Total Revenue	\$ 475,067	\$ -	\$ 513,075	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
------	------	------	------

Total All Sources

475,067	-	513,075	-
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Expenditures by Category

Repair and Maintenance	75,746	-	20,814	-
Capital Lease	278,696	-	338,484	-
Total Expenditures	\$ 354,442	\$ -	\$ 359,298	\$ -

Income (Loss)

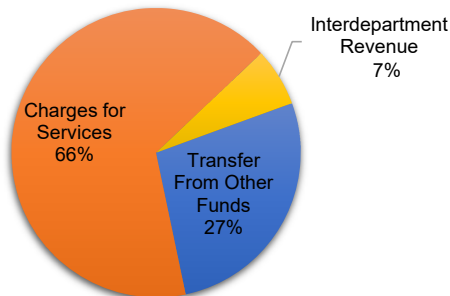
\$ 120,625	\$ -	\$ 153,777	\$ -
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FUND BALANCE ANALYSIS

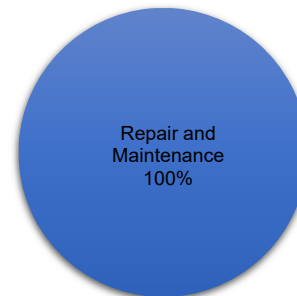
Beginning Fund Balance:	\$ 448,099	\$ 560,152	\$ 585,903	\$ 739,680
Additions/Reductions to Fund Balance:	120,625	-	153,777	-
Prior Year Adj.	17,179	-	-	-
Ending Fund Balance:	\$ 585,903	\$ 560,152	\$ 739,680	\$ 739,680

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

**Revenue by Source Estimate
FY 22-23**



**Expense by Category Estimate
FY 22-23**



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 1,732,500	\$ -	\$ 1,850,004	\$ -
Miscellaneous Revenue	2,851,008	-	2,914,404	-
Interdepartment Revenue	3,019	-	-	-
Total Revenue	\$ 4,586,527	\$ -	\$ 4,764,408	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

4,586,527	-	4,764,408	-
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Expenditures by Category

Travel and Training	-	-	3,500	-
Operating Expense	2,589,387	-	4,487,277	-
Other Services and Charges	299,500	-	357,328	-
Insurance and Claims	219,714	-	254,579	-
Total Expenditures	\$ 3,108,601	\$ -	\$ 5,102,683	\$ -

Income (Loss)

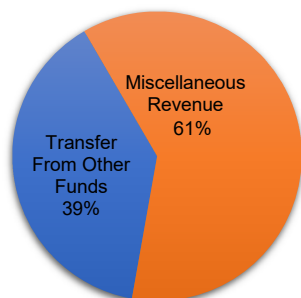
\$ 1,477,927	\$ -	\$ (338,276)	\$ -
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FUND BALANCE ANALYSIS

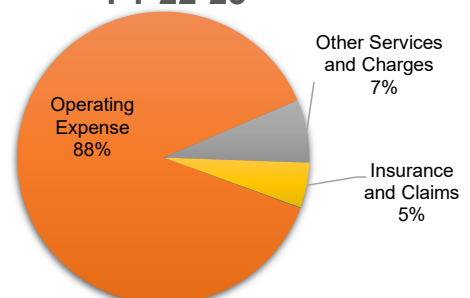
Beginning Fund Balance:	\$ 14,928,024	\$ 16,409,653	\$ 16,424,247	\$ 16,085,971
Additions/Reductions to Fund Balance:	1,477,927	-	(338,276)	-
Prior Year Adj.	18,296	-	-	-
Ending Fund Balance:	\$ 16,424,247	\$ 16,409,653	\$ 16,085,971	\$ 16,085,971

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate FY 22-23



Expense by Category Estimate FY 22-23



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Sales Tax	\$ 49,277,499	\$ -	\$ 51,160,036	\$ -
Use Tax	\$ 8,013,302	-	9,549,713	-
Investment Income	\$ 30,518	-	84,421	-
Total Revenue	\$ 57,321,319	\$ -	\$ 60,794,170	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

57,321,319	-	60,794,170	-
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Expenditures by Category

Transfers to Criminal Justice Authority	33,583,056	-	34,763,458	-
Transfers to County Jail Contribution	2,786,352	-	2,182,313	-
Transfers to TCIA Vision 2	9,244,611	-	7,132,692	-
Transfers to DLM Jail Expansion	3,492,638	-	5,323,271	-
Transfers to Juvenile Justice Center	5,507,621	-	5,905,207	-
Transfers to Public Facility Authority	3,240,000	-	3,240,000	-
Transfers to Juvenile Cash Fund	895,219	-	1,124,222	-
Transfers to Special Project Fund	130,000	-	-	-
Total Expenditures	\$ 58,879,497	\$ -	\$ 59,671,163	\$ -

Income (Loss)

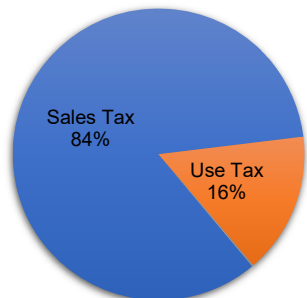
\$ (1,558,178)	\$ -	\$ 1,123,007	\$ -
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FUND BALANCE ANALYSIS

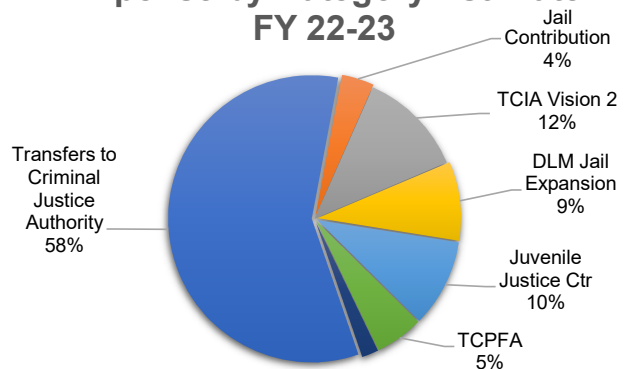
Beginning Fund Balance:	\$ 2,982,073	\$ 1,509,590	\$ 1,423,895	\$ 2,546,902
Additions/Reductions to Fund Balance:	(1,558,178)	-	1,123,007	-
Ending Fund Balance:	\$ 1,423,895	\$ 1,509,590	\$ 2,546,902	\$ 2,546,902

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate
FY 22-23



Expense by Category Estimate
FY 22-23



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 400,000	\$ -	\$ -	\$ -
Charges for Services	2,463,111	-	1,404,913	-
Investment Income	89	-	210	-
Miscellaneous Revenue	274,365	-	832,379	-
Intergovernmental Revenue	384,792	-	217,790	-
Interdepartment Revenue	-	-	300,000	-
Salaries Reimbursement	1,040,190	-	2,281,676	-
Total Revenue	\$ 4,562,546	\$ -	\$ 5,036,968	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Total All Sources	4,562,546	-	5,036,968	-

Expenditures by Category

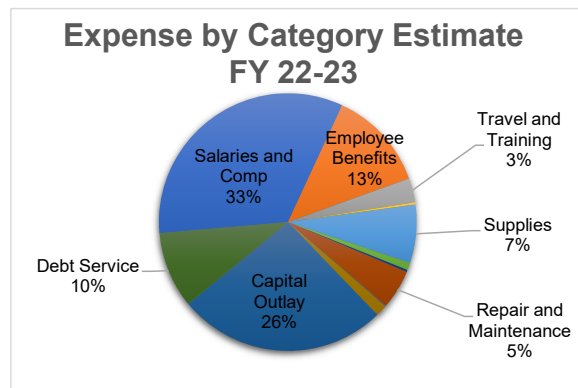
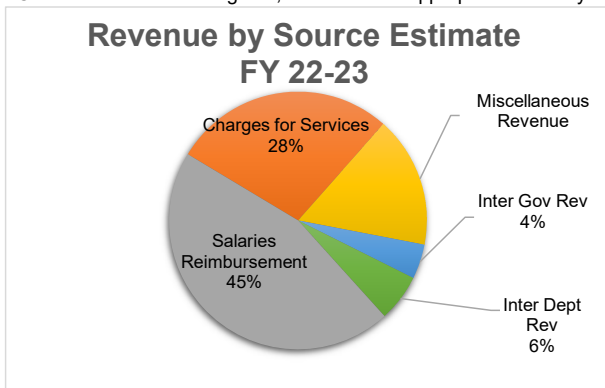
Salaries and Comp	1,995,014	-	1,579,272	-
Employee Benefits	801,673	-	596,237	-
Travel and Training	89,145	-	142,853	-
Operating Expense	-	-	13,781	-
Supplies	163,963	-	347,972	-
Other Services and Charges	398,438	-	44,187	-
Utilities	10,291	-	13,208	-
Repair and Maintenance	129,458	-	230,660	-
Capital Lease	7,190	-	6,148	-
Non-Capital Expense	15,416	-	67,495	-
Capital Outlay	711,255	-	1,246,931	-
Debt Service	543,044	-	452,342	-
Budgeted Transfers Out	13,215	-	-	-
Total Expenditures	\$ 4,878,101	\$ -	\$ 4,741,087	\$ -

Income (Loss)	\$ (315,555)	\$ -	\$ 295,881	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 4,766,924	\$ 5,003,602	\$ 4,509,975	\$ 4,805,857
Additions/Reductions to Fund Balance:	(315,555)	-	295,881	-
Prior Year Adj.	58,606	-	-	-
Ending Fund Balance:	\$ 4,509,975	\$ 5,003,602	\$ 4,805,857	\$ 4,805,857

* Cash Funds are not budgeted, revenues are appropriated as they are collected.



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 1,430,000	\$ -	\$ 1,100,000	\$ -
Charges for Services	217,297	-	16,090	-
Miscellaneous Revenue	100,293	-	442,089	-
Intergovernmental Revenue	72,846,219	-	7,260,865	-
Interdepartment Revenue	-	-	378	-
Salaries Reimbursement	45,644	-	37,598	-
Total Revenue	\$ 74,639,453	\$ -	\$ 8,857,020	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Total All Sources	74,639,453	-	8,857,020	-

Expenditures by Category

Salaries and Comp	6,579,238	-	7,221,925	-
Employee Benefits	2,418,890	-	2,287,122	-
Travel and Training	1,510	-	-	-
Operating Expense	20,715,415	-	14,778,404	-
Supplies	2,077,369	-	3,209,053	-
Other Services and Charges	3,453,395	-	3,480,353	-
Utilities	-	-	5,500	-
Repair and Maintenance	10,330	-	150,000	-
Capital Lease	3,188	-	2,400	-
Non-Capital Expense	1,233,346	-	1,321,899	-
Capital Outlay	1,330,577	-	20,846,364	-
Budgeted Transfers Out	15,421,533	-	1,000,000	-
Total Expenditures	\$ 53,244,791	\$ -	\$ 54,303,022	\$ -

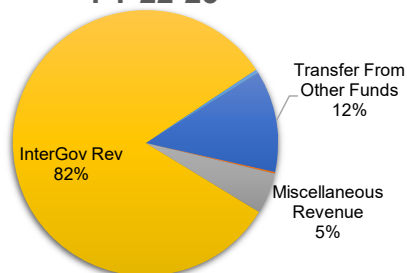
Income (Loss) \$ 21,394,662 \$ - \$ (45,446,002) \$ -

FUND BALANCE ANALYSIS

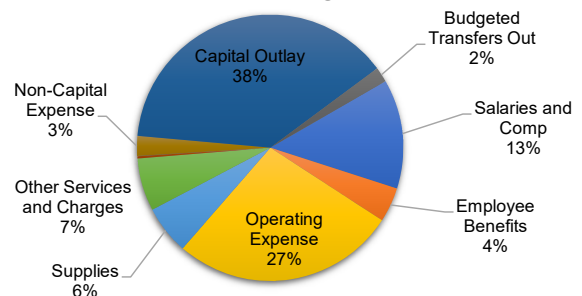
Beginning Fund Balance:	\$ 92,112,701	\$ 58,468,845	\$ 114,794,693	\$ 69,348,692
Additions/Reductions to Fund Balance:	21,394,662	-	(45,446,002)	-
Prior Year Adj.	1,287,330	-	-	-
Ending Fund Balance:	\$ 114,794,693	\$ 58,468,845	\$ 69,348,692	\$ 69,348,692

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate FY 22-23



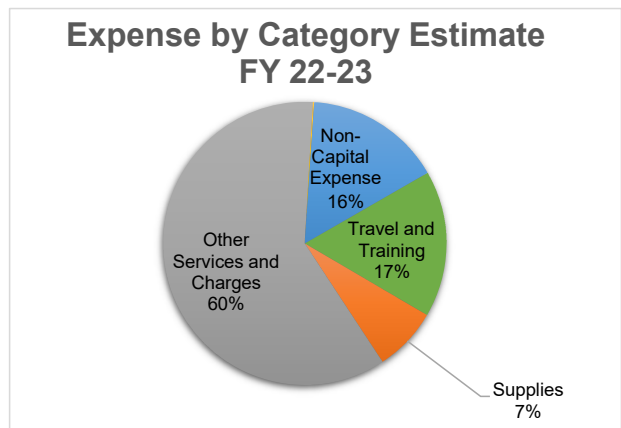
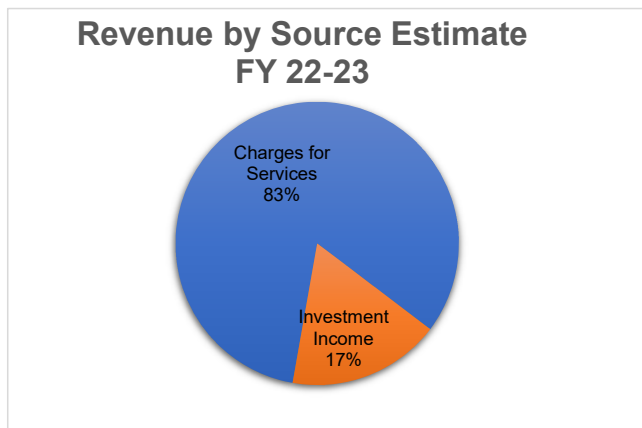
Expense by Category Estimate FY 22-23



Treasurer's Mortgage Certification Fee Fund FY 2023-2024

Revenue by Source	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Charges for Services	\$ 156,055	\$ -	\$ 92,520	\$ -
Investment Income	24,260	-	19,557	-
Total Revenue	\$ 180,315	\$ -	\$ 112,077	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Total All Sources	180,315	-	112,077	-
Expenditures by Category				
Travel and Training	26,080	-	22,356	-
Supplies	28,178	-	9,735	-
Other Services and Charges	93,731	-	80,079	-
Capital Lease	3,328	-	195	-
Non-Capital Expense	16,445	-	20,783	-
Capital Outlay	26,968	-	-	-
Total Expenditures	\$ 194,729	\$ -	\$ 133,147	\$ -
Income (Loss)	\$ (14,414)	\$ -	\$ (21,070)	\$ -
FUND BALANCE ANALYSIS				
Beginning Fund Balance:	\$ 296,340	\$ 280,196	\$ 281,926	\$ 260,856
Additions/Reductions to Fund Balance:	(14,414)	-	(21,070)	-
Ending Fund Balance:	\$ 281,926	\$ 280,196	\$ 260,856	\$ 260,856

* Cash Funds are not budgeted, revenues are appropriated as they are collected.



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Ad Valorem Taxes	\$ 7,191,803	\$ -	\$ 5,337,763	\$ -
Miscellaneous Revenue	466,212	-	1,152,993	-
Total Revenue	\$ 7,658,016	\$ -	\$ 6,490,756	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

7,658,016	-	6,490,756	-
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Expenditures by Category

Salaries and Comp	1,657,854	-	1,695,257	-
Employee Benefits	653,945	-	671,996	-
Travel and Training	80	-	-	-
Supplies	10,857	-	22,820	-
Other Services and Charges	644,936	-	717,712	-
Capital Lease	20,880	-	37,647	-
Refunds	429,221	-	28,203	-
Non-Capital Expense	860	-	479,273	-
Interdepartmental Expense	12,529	-	246,220	-
Capital Outlay	12,005	-	75,587	-
Payment To Other Government	3,000,000	-	2,600,000	-
Budgeted Transfers Out	1,500,000	-	1,300,000	-
Total Expenditures	\$ 7,943,168	\$ -	\$ 7,874,715	\$ -

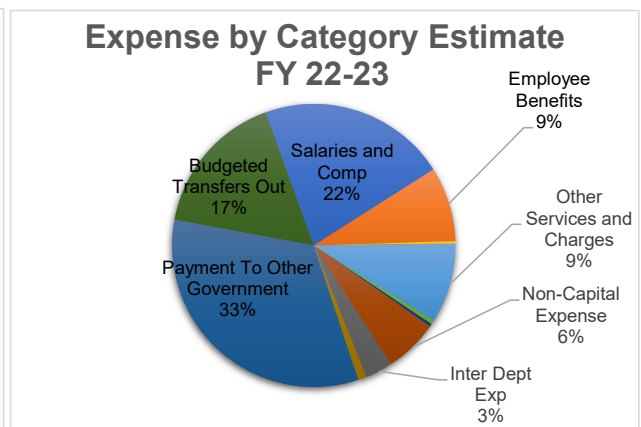
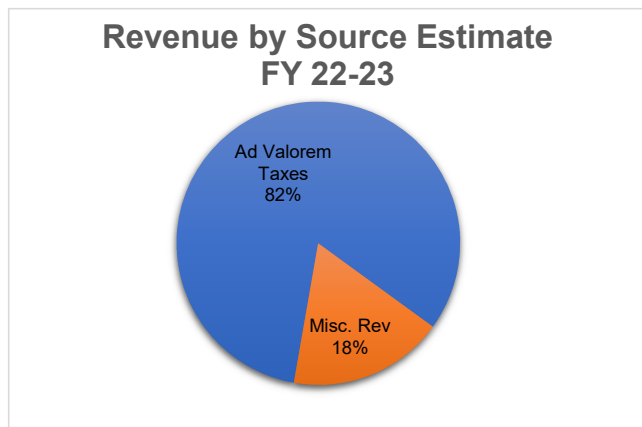
Income (Loss)

\$ (285,153)	\$ -	\$ (1,383,959)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 10,366,730	\$ 9,662,247	\$ 10,082,174	\$ 8,698,215
Additions/Reductions to Fund Balance:	(285,153)	-	(1,383,959)	-
Prior Year Adj.	597	-	-	-
Ending Fund Balance:	\$ 10,082,174	\$ 9,662,247	\$ 8,698,215	\$ 8,698,215

* Cash Funds are not budgeted, revenues are appropriated as they are collected.



Revenue by Source

	Prior Year Actual FY 21-22	Current Year Budget* FY 22-23	Current Year Estimate FY 22-23	Budget* FY 23-24
Transfer From Other Funds	\$ 239,488	\$ -	\$ 215,540	\$ -
Charges for Services	35,445	-	23,364	-
Miscellaneous Revenue	453,764	-	3,865	-
Intergovernmental Revenue	1,085,882	-	1,615,107	-
Total Revenue	\$ 1,814,579	\$ -	\$ 1,857,875	\$ -

Use of Fund Balance

\$ -	\$ -	\$ -	\$ -
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Total All Sources

1,814,579	-	1,857,875	-
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Expenditures by Category

Salaries and Comp	478,303	-	531,227	-
Employee Benefits	184,618	-	199,882	-
Operating Expense	314,528	-	308,748	-
Other Services and Charges	284,942	-	586,634	-
Capital Outlay	2,208	-	-	-
Budgeted Transfers Out	252,022	-	-	-
Total Expenditures	\$ 1,516,620	\$ -	\$ 1,626,490	\$ -

Income (Loss)

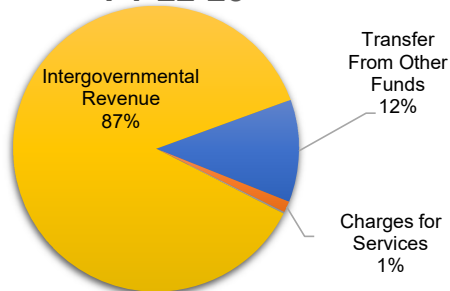
\$ 297,959	\$ -	\$ 231,385	\$ -
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FUND BALANCE ANALYSIS

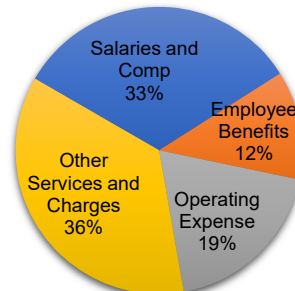
Beginning Fund Balance:	\$ 260,034	\$ 194,411	\$ 557,993	\$ 789,378
Additions/Reductions to Fund Balance:	297,959	-	231,385	-
Ending Fund Balance:	\$ 557,993	\$ 194,411	\$ 789,378	\$ 789,378

* Cash Funds are not budgeted, revenues are appropriated as they are collected.

Revenue by Source Estimate FY 22-23



Expense by Category Estimate FY 22-23





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This section contains information pertaining to the County’s capital investment activities. The Capital Improvements Program (CIP) for Tulsa County examines the infrastructure and capital needs of the County. The CIP is reviewed and updated on an annual basis to reflect the changing needs of the community and changes in available monies to finance capital projects. The County uses the CIP as a planning tool to list planned capital improvement projects for funding and implementation.

What Projects Are in the CIP

Projects and their cumulative component areas totaling \$20,000 or more should be included in the CIP.

Projects in the CIP can include:

- Acquisition of land or structures
- Obligations for labor and materials and contractors involved in completing a project
- Expenses for County equipment
- Expenses for County vehicles
- Engineering or architectural services, professional studies, or other administrative costs
- Renovating or expanding County facilities, grounds, or equipment

Long-Term Strategic Planning

One may ask, “Why include unfunded projects?” or, “If these are critical improvements, staff should be planning on how to accomplish the projects and if there is no funding source, then are the projects real priorities?”

The County views its Capital Improvements Program (which is not part of this Budget document, but a summary is included for informational purposes), as a long-term strategic plan. It provides documentation of critical capital projects for replacement, even if there is not a funding source. It allows long-term capital planning for improvement of taxpayer services and provides a forum of discussion of those proposed improvements with the taxpayers. The CIP allows elected officials and citizens to know where Tulsa County is headed and that funding sources are critical for the County to achieve such goals.

Funding sources could include ad valorem property tax, sales tax, fees, grants, or donations. The level of funding of the Capital Improvements Plan is a joint decision of both the Tulsa County Taxpayers and the Tulsa County Board of Commissioners.

This Capital Projects section contains the following information:

- Description of the County’s capital improvement planning process
- Overview of funded and unfunded capital projects
- Estimated cost of the capital projects

The County’s Capital Improvement Planning (CIP) Process

The Tulsa County Budget Board engages in planning and budgeting processes on an annual basis to address the identified capital needs. The Budget Division in Tulsa County Clerk’s Office uses input from each department to guide planning and budget development. Unfunded appropriations “roll” to the subsequent year until the project is funded and completed unless deleted by a department.

The CIP process is meant to provide a focused plan to identify the County’s infrastructure and capital needs and the funding to meet those needs. While several projects have funding sources, the critical need of the County is to identify and establish a recurring funding source for capital requests.

The total long-term Capital Requests submitted as of February 2023 is \$16,283,050.

Tulsa County - Capital Improvement Plans FY2024-FY2028
By Department

Department	Description	Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Administrative Services								
CC1670 Administrative Services	Courier Van	General Fund	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
CC1670 Administrative Services	Mail Van	General Fund	-	-	-	35,000	-	35,000
Subtotal			\$ -	\$ -	\$ -	\$ 35,000	\$ 40,000	\$ 75,000

Building Operations								
CC1950 Building Operations	Building Automation Upgrades	Unknown	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
CC1950 Building Operations	HQ Cooling Towers	Unknown	500,000	-	-	-	-	500,000
CC1950 Building Operations	Replace Hight Mileage Vehicles	Unknown	300,000	300,000	300,000	300,000	300,000	1,500,000
Subtotal			\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000

Information Technology								
CC2000 Information Technology	Edge Switch Replacement	Vision Tulsa	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
CC2000 Information Technology	Election Board - IT Infrastructure for New Facility	ARPA	340,000	-	-	-	-	340,000
CC2000 Information Technology	Production Servers - Data Center	Vision Tulsa	50,000	-	-	-	200,000	250,000
CC2000 Information Technology	Production Servers - Secondary Data	Vision Tulsa	200,000	-	-	-	-	200,000
CC2000 Information Technology	Video Surveillance Storage	Courthouse Fund	40,000	40,000	20,000	-	-	100,000
CC2000 Information Technology	Wireless AP Upgrade	Vision Tulsa	-	200,000	-	-	-	200,000
Subtotal			\$ 630,000	\$ 240,000	\$ 320,000	\$ -	\$ 200,000	\$ 1,390,000

Engineering/Highways								
CC2300 Highway Maintenance	Avery Drive Road Stabilization	Cash Fund	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
CC2300 Highway Maintenance	Avery Drive Road Stabilization	Federal Grant	722,000	-	-	-	-	722,000
CC2300 Highway Maintenance	Garnett Rd Widening - 101st to 91st St S	Federal Grant	750,000	-	-	-	-	750,000
CC2300 Highway Maintenance	Jenks Levee Reauthorization	ARPA	400,000	1,000,000	-	-	-	1,400,000
CC2300 Highway Maintenance	Osage Prairie Trail Connection	Federal Grant	-	100,000	500,000	-	-	600,000
CC2300 Highway Maintenance	Safe Streets 4 All (SS4A) Grant Projects	Unknown	1,000,000	3,000,000	1,000,000	-	-	5,000,000
Subtotal			\$ 2,982,000	\$ 4,100,000	\$ 1,500,000	\$ -	\$ -	\$ 8,582,000

Social Services								
CC2775 Social Services	Engineering and Piering for the South Hall	General Fund	\$ 158,000	\$ -	\$ -	\$ -	\$ -	\$ 158,000
Subtotal			\$ 158,000	\$ -	\$ -	\$ -	\$ -	\$ 158,000

Department	Description	Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
County Treasurer								
CC2950 County Treasurer	Computers	Cash Fund	\$ -	\$ -	\$ -	\$ -	\$ 58,850	\$ 58,850
CC2950 County Treasurer	Computers	General Fund	-	-	-	-	19,200	19,200
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ 78,050	\$ 78,050
Sheriff								
CC3600 Sheriff Dept	Body Armor	General Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
CC3600 Sheriff Dept	Computer Replacement	General Fund	25,000	25,000	25,000	25,000	25,000	125,000
CC3600 Sheriff Dept	Vehicle Replacement	General Fund	300,000	300,000	300,000	300,000	300,000	1,500,000
Subtotal			\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000
Sheriff - DLM								
CC3644 Jail County Contribution	Body Armor Replacement	Cash Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
CC3644 Jail County Contribution	Computer Replacement	Cash Fund	25,000	25,000	25,000	25,000	25,000	125,000
CC3644 Jail County Contribution	Vehicle Replacement	Cash Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
Subtotal			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Grand Totals			\$ 5,370,000	\$ 5,440,000	\$ 2,920,000	\$ 1,135,000	\$ 1,418,050	\$ 16,283,050

Tulsa County - Capital Improvement Plans FY2024-FY2028
By Funding Source

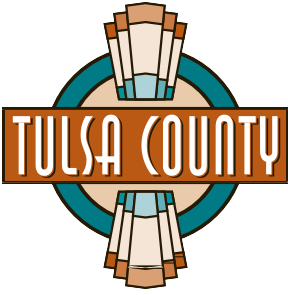
Funding Source	Description	Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
American Rescue Plan Act								
CC2000 Information Technology	Election Board - IT Infrastructure for New Facility	ARPA	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000
CC2300 Highway Maintenance	Jenks Levee Reauthorization	ARPA	400,000	1,000,000	-	-	-	1,400,000
Subtotal			\$ 740,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,740,000
Cash Fund								
CC2300 Highway Maintenance	Avery Drive Road Stabilization	Cash Fund	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
CC2950 County Treasurer	Computers	Cash Fund	-	-	-	-	58,850	58,850
CC3644 Jail County Contribution	Body Armor Replacement	Cash Fund	25,000	25,000	25,000	25,000	25,000	125,000
CC3644 Jail County Contribution	Computer Replacement	Cash Fund	25,000	25,000	25,000	25,000	25,000	125,000
CC3644 Jail County Contribution	Vehicle Replacement	Cash Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
Subtotal			\$ 360,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 308,850	\$ 1,418,850
Courthouse Fund								
CC2000 Information Technology	Video Surveillance Storage	Courthouse Fund	\$ 40,000	\$ 40,000	\$ 20,000	\$ -	\$ -	\$ 100,000
Subtotal			\$ 40,000	\$ 40,000	\$ 20,000	\$ -	\$ -	\$ 100,000
Federal Grant								
CC2300 Highway Maintenance	Avery Drive Road Stabilization	Federal Grant	\$ 722,000	\$ -	\$ -	\$ -	\$ -	\$ 722,000
CC2300 Highway Maintenance	Garnett Rd Widening - 101st to 91st St S	Federal Grant	750,000	-	-	-	-	750,000
CC2300 Highway Maintenance	Osage Prairie Trail Connection	Federal Grant	-	100,000	500,000	-	-	600,000
Subtotal			\$ 1,472,000	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ 2,072,000
General Fund								
CC1670 Administrative Services	Courier Van	General Fund	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
CC1670 Administrative Services	Mail Van	General Fund	-	-	-	35,000	-	35,000
CC2775 Social Services	Engineering and Piering for the South Hall	General Fund	158,000	-	-	-	-	158,000
CC2950 County Treasurer	Computers	General Fund	-	-	-	-	19,200	19,200
CC3600 Sheriff Dept	Body Armor	General Fund	25,000	25,000	25,000	25,000	25,000	125,000
CC3600 Sheriff Dept	Computer Replacement	General Fund	25,000	25,000	25,000	25,000	25,000	125,000
CC3600 Sheriff Dept	Vehicle Replacement	General Fund	300,000	300,000	300,000	300,000	300,000	1,500,000
Subtotal			\$ 508,000	\$ 350,000	\$ 350,000	\$ 385,000	\$ 409,200	\$ 2,002,200

Funding Source	Description	Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
Unknown								
CC1950 Building Operations	Building Automation Upgrades	Unknown	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
CC1950 Building Operations	HQ Cooling Towers	Unknown	500,000	-	-	-	-	500,000
CC1950 Building Operations	Replace Hight Mileage Vehicles	Unknown	300,000	300,000	300,000	300,000	300,000	1,500,000
CC2300 Highway Maintenance	Safe Streets 4 All (SS4A) Grant Projects	Unknown	1,000,000	3,000,000	1,000,000	-	-	5,000,000
Subtotal			\$ 2,000,000	\$ 3,500,000	\$ 1,500,000	\$ 500,000	\$ 500,000	\$ 8,000,000
Unknown								
CC2000 Information Technology	Edge Switch Replacement	Vision Tulsa	-	-	\$ 300,000	-	-	\$ 300,000
CC2000 Information Technology	Production Servers - Data Center	Vision Tulsa	50,000	-	-	-	200,000	250,000
CC2000 Information Technology	Production Servers - Secondary Data	Vision Tulsa	200,000	-	-	-	-	200,000
CC2000 Information Technology	Wireless AP Upgrade	Vision Tulsa	-	200,000	-	-	-	200,000
	Total		\$ 250,000	\$ 200,000	\$ 300,000	\$ -	\$ 200,000	\$ 950,000
Grand Totals			\$ 5,370,000	\$ 5,440,000	\$ 2,920,000	\$ 1,135,000	\$ 1,418,050	\$ 16,283,050



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Entity	Amount
City of Tulsa	\$ 85,300,597.33
City of Sand Springs	\$ 2,507,548.46
City of Broken Arrow	\$ 15,547,174.99
City of Bixby	\$ 4,110,904.25
City of Jenks	\$ 5,586,137.66
City of Owasso	\$ 337,672.75
City of Sapulpa	\$ 298,275.14
City of Glenpool	\$ 151,895.67
City of Collinsville	\$ 14,267.56
City of Skiatook	\$ 3,674.15
City of Sperry	\$ 825.88
County of Tulsa	\$ 84,728,572.09
City County Library	\$ 35,628,326.50
Health Department	\$ 17,304,648.60
Sheriff Fees	\$ 56,270.75
Glenpool Emergency Medical Service	\$ 330,581.90
Berryhill Fire District	\$ 1,369,787.82
Collinsville Fire District	\$ 374,586.88
Drainage District 12	\$ 973,328.05
Tulsa School District	\$ 180,746,885.44
Sand Springs School District	\$ 12,477,069.62
Broken Arrow School District	\$ 50,435,463.75
Bixby School District	\$ 38,781,689.95
Jenks School District	\$ 66,798,015.38
Collinsville School District	\$ 6,912,260.48
Skiatook School District	\$ 1,150,677.64
Sperry School District	\$ 1,134,644.77
Union School District	\$ 63,810,619.09
Berryhill School District	\$ 3,846,286.51
Owasso School District	\$ 27,741,950.51
Glenpool School District	\$ 7,540,835.81
Liberty School District	\$ 833,853.32
Keystone School District	\$ 644,618.94
Tulsa Community College	\$ 48,285,758.07
Tulsa Technology Center	\$ 89,271,727.19
School 4-Mill - based on average daily attendance	\$ 67,097.67
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.	\$ 34,477,289.74
Total	\$ 889,581,820.31



TULSA COUNTY BUDGET BOARD

218 W. 6th St., 7th Floor
Tulsa, OK 74119-1004

Phone: 918.596.5850
Fax: 918.596.5867

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 8th day of June 2023.



Kelly Dunkerley, Chairman



Michael Willis, Vice Chairman

ATTEST:



Michael Willis, Secretary to Tulsa County Budget Board





Michael Willis, Tulsa County Clerk
TULSA COUNTY EXCISE BOARD
218 W. 6th St., 7th Floor
Tulsa, OK 74119-1004

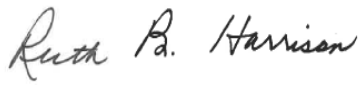
Phone: 918.596.5836
Fax: 918.596.5867

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 14th day of June 2023.

TULSA COUNTY EXCISE BOARD



Ruth Harrison, Member



David Scott, Member

Dennis Semler, Member

ATTEST:



Michael Willis
Tulsa County Clerk





MICHAEL WILLIS
Tulsa County Clerk
 218 W. 6th St., 7th Floor
 Tulsa, OK 74119-1004
 918.596.5851
 mwillis@tulsacounty.org

AFFIDAVIT OF PUBLICATION

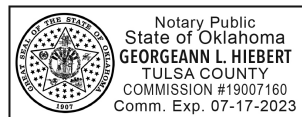
STATE OF OKLAHOMA, COUNTY OF TULSA, ss:

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 2023-2024 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 8th day of June 2023.



Georgeann L. Hiebert
 Notary Public

My commission expires: 07-17-2023

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 8th DAY OF JUNE 2023, AT THE COUNTY ADMINISTRATIVE BUILDING ROOM 132, 218 W. 6th St, 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 1ST DAY OF JUNE 2023.

Kelly Dunbarley

 KELLY DUNBARLEY, CHAIRMAN
 TULSA COUNTY BUDGET BOARD

ATTEST:

Michael Willis

 MICHAEL WILLIS COUNTY
 CLERK



FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2024	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2024
AD VALOREM TAX	65,550,208
OTHER TAXES	3,066,500
CHARGES FOR SERVICES	2,991,083
SALARIES REIMBURSEMENT	36,000
INTERGOVERNMENTAL	360,800
INVESTMENT INCOME	3,000,000
MISCELLANEOUS REVENUE	823,803
OTHER FINANCING SOURCES	1,350,000
INTERDEPARTMENTAL REVENUE	442,728
FUND BALANCE	21,251,546
TOTAL BUDGETED REVENUE	98,872,668

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2024	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2024
ELECTED OFFICERS:	
ASSESSOR	5,537,228
COMMISSIONERS	1,846,684
COUNTY CLERK	3,447,973
COURT CLERK	9,017,731
SHERIFF	13,056,335
SHERIFF'S WARRANT DIVISION	777,409
TREASURER	1,766,606
FINANCIAL:	
CONTINGENCY	2,200,000
COUNTY AUDIT	717,598
EXCISE BOARD	17,006
GENERAL GOVERNMENT	2,308,085
INSURANCE & CLAIMS	1,355,000
PROCUREMENT	582,203
SELF INSURANCE	1,875,000
INTERNAL SERVICES:	
ADMINISTRATIVE SERVICES	3,173,524
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	405,000
ADMINISTRATIVE SERVICES - PRINTING	614,994
BUILDING OPERATIONS - ADMINISTRATION	491,243
BUILDING OPERATIONS - CARPENTRY	31,500
BUILDING OPERATIONS - FLEET	1,635,000
BUILDING OPERATIONS - PAYROLL	5,266,666
BUILDING OPERATIONS - MAINTENANCE	795,000
HUMAN RESOURCES	1,205,290
HUMAN RESOURCES - SAFETY & EDUCATION	349,530
INFORMATION TECHNOLOGY - GENERAL	5,343,817
JANITORIAL	688,620
RENTALS & UTILITIES	2,855,543
PUBLIC SERVICES DIVISIONS:	
ENGINEERS	5,113,567
INSPECTOR	1,171,356
PARKS	6,264,924
SOCIAL SERVICES - TRANSITIONAL LIVING CENTER	22,500
SOCIAL SERVICES - ADMINISTRATION	1,866,481
SOCIAL SERVICES - PHARMACY	78,000
SOCIAL SERVICES - SERVICE NAVIGATION AND OUTREACH	62,500
SOCIAL SERVICES - OPERATIONS	98,351
COURT RELATED:	
COURT SERVICES	3,174,528
DISTRICT ATTORNEY	782,000
DRUG COURT	142,488
EARLY SETTLEMENT	183,720
JUVENILE ADMINISTRATION	962,373
JUVENILE DETENTION ADMINISTRATION	544,100
JUVENILE DETENTION GENERAL	800,000
JUVENILE INTAKE	1,232,379
JUVENILE PHOENIX PROGRAM	640,727
JUVENILE PROBATION	2,959,675
MENTAL HEALTH COURT	97,000
PUBLIC DEFENDER	89,500
OTHER AGENCIES:	
COUNTY EXTENSION CENTER	485,460
ELECTION BOARD	2,413,032
INDIAN NATION COUNCIL OF GOVERNMENT	958,378
RIVER PARKS AUTHORITY	1,028,650
TULSA AREA EMERGENCY MANAGEMENT	190,393
TULSA'S FUTURE	150,000
TOTAL BUDGETED EXPENSE	98,872,668

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2024	
VISUAL INSPECTION FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2024
PRO-RATA SHARE TO 2023 AD VALOREM TAX RECIPIENTS WHICH WILL BE ESTABLISHED IN JULY	
VISUAL INSPECTION REVENUE	3,081,648
TOTAL REVENUE VISUAL INSPECTION FUND	3,081,648
	ESTIMATE OF EXPENDITURES FY2024
SALARIES	1,903,153
BENEFITS	862,049
OPERATING EXPENSES	180,630
CAPITAL OUTLAY	12,000
UTILITIES	15,120
TRAVEL	108,696
TOTAL EXPENDITURES VISUAL INSPECTION FUND	3,081,648
DEBT SERVICE FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2024
AD VALOREM TAXES	3,238,205
TOTAL REVENUE DEBT SERVICE FUND	3,238,205
	ESTIMATE OF EXPENDITURES FY2024
JUDGMENTS PRINCIPAL	3,179,798
INTEREST ON JUDGMENTS	58,407
TOTAL EXPENDITURES DEBT SERVICE FUND	3,238,205
JUVENILE DETENTION FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2024
JUVENILE REVENUE	3,684,058
FUND BALANCE	2,246,813
TOTAL REVENUE JUVENILE DETENTION FUND	5,930,871
	ESTIMATE OF EXPENDITURES FY2024
SALARIES	3,324,166
BENEFITS	1,662,901
OPERATING EXPENSES	922,404
CAPITAL OUTLAY	9,500
TRAVEL	11,900
TOTAL EXPENDITURES JUVENILE DETENTION FUND	5,930,871
E911 FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2024
E911 REVENUE	520,000
OTHER FUNDING SOURCES	730,000
TOTAL REVENUE E911 FUND	1,250,000
	ESTIMATE OF EXPENDITURES FY2024
SALARIES	888,954
BENEFITS	361,046
TOTAL EXPENDITURES E911 FUND	1,250,000
TOTAL REVENUE ALL FUNDS	112,373,392
TOTAL EXPENDITURES ALL FUNDS	112,373,392