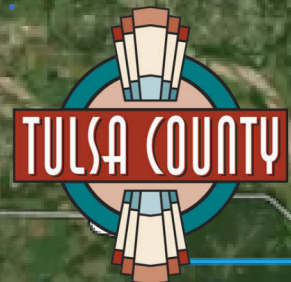


TULSA COUNTY, OKLAHOMA

FISCAL YEAR 2024 – 2025 ANNUAL BUDGET



Budget and Financial Plan

For Appropriated Funds

Fiscal Year 2024-2025



Proposed for Adoption By:

Stan Sallee, Chairman

Tulsa County Budget Board

Don Newberry, Vice-Chairman

Michael Willis, Secretary

Members:

Kelly Dunkerley

Karen Keith

John Fothergill

Vic Regalado

John A. Wright



TULSA COUNTY BUDGET BOARD

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

June 6, 2024

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 2025.

The 2024-2025 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:

Stan Sallee, Commissioner, District #1, Chairman
Kelly Dunkerley, Commissioner District #3
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 2024. 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 \$117,058,103.



Stan Sallee, Chairman

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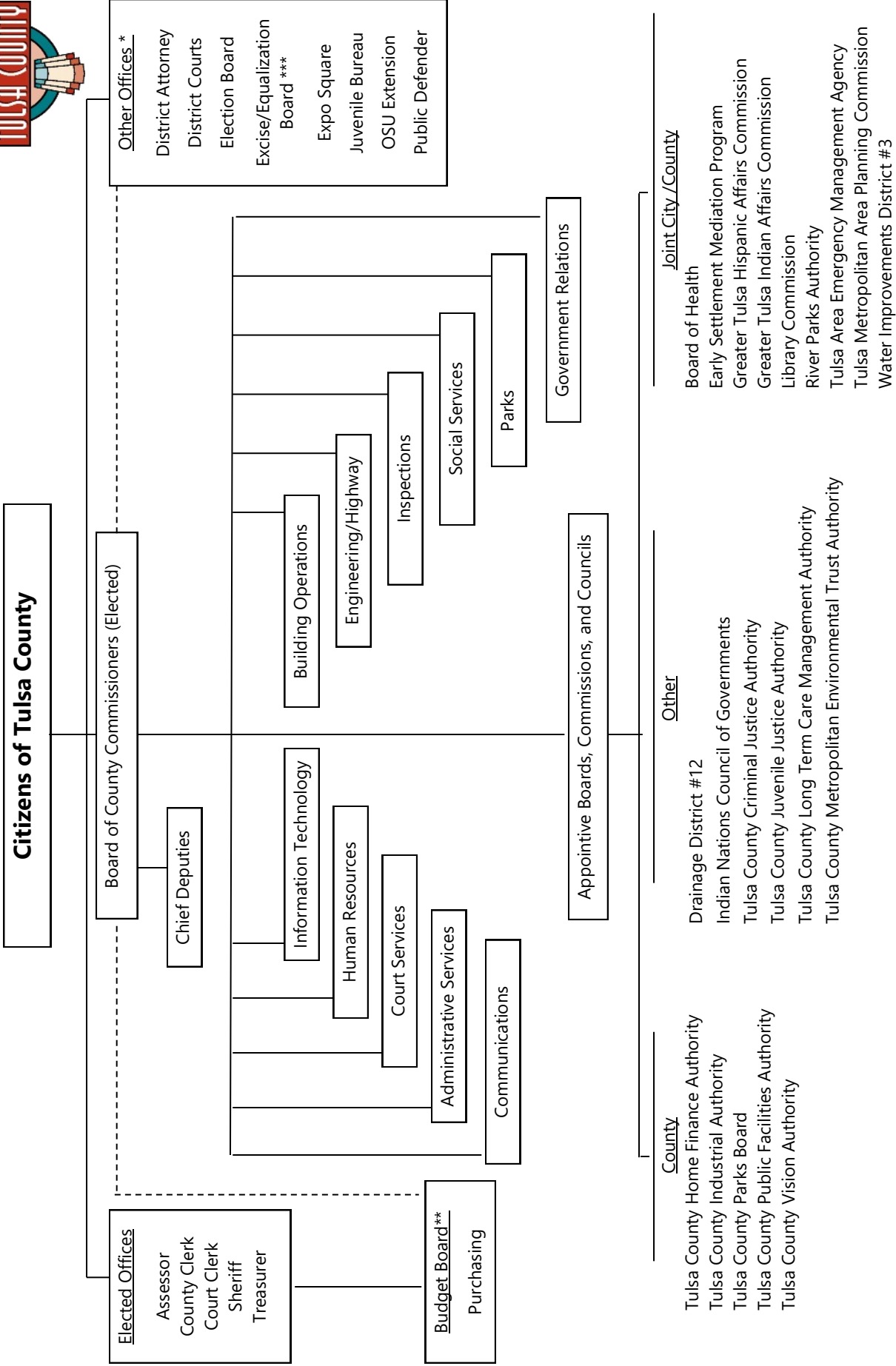
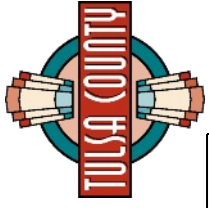
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Through its elected officials and employees, Tulsa County shall serve each citizen and visitor in the most efficient, courteous, and fiscally responsible manner using the highest standards of professionalism, integrity, and respect for others.



* 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***



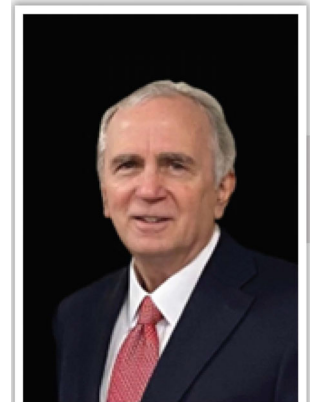
***Commissioner, District 3
Kelly Dunkerley***



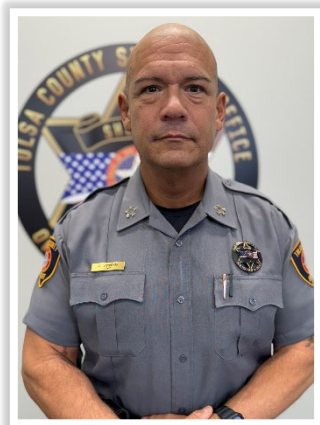
***County Treasurer
John Fothergill***



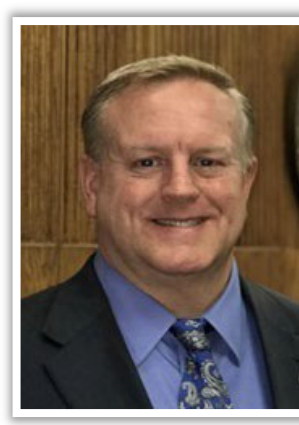
***County Clerk
Michael Willis***



***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 the 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 23. 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 instructions to each elected official and department head.

February: Budget requests from department directors and outside entities completed in ERP software.

April 9 - 10: 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 6: Public hearing, presentation, and possible adoption (Public hearing must be held by June 15 and the Budget must be adopted by June 23).

June 12: 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 units 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 2024-2025.

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 2024, the County’s statutory debt limit was \$399,408,748; actual bonded indebtedness is well below this limit (0.0%), as demonstrated by the information presented below.

Assessed Valuation of Tulsa County, January 2024	\$	7,820,814,280
Add back homestead exemption	\$	106,480,310
Add back veteran exemption	\$	60,880,360
Total Assessed Value	\$	7,988,174,950
Legal Debt Limit (5%)	\$	399,408,748
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 FY2022-2023	Budgeted FY2024-2025
Other Taxes	\$ 3,945,464	\$ 3,358,500
Intergov Revenue	424,021	351,800
Investment Income	6,192,017	5,400,000
Charges for Service	3,883,632	2,812,200
Salaries Reimb.	54,456	6,000
Misc. Rev.	5,558,933	806,262
Interdepartmental Rev.	539,390	366,090
Transfer In	1,300,000	1,300,000
Subtotal	\$ 21,897,912	
Less 10%	(2,189,791)	
Subtotal	\$ 19,708,121	\$ 14,400,852

	Ad Valorem Budget FY24-25
Prior Year actual (FY22-23)	\$ 73,455,285
Allowable Budget (95% of actual prior year ad valorem collections including Current, 2nd, back, penalty, in lieu of tax)	\$ 69,782,521
Budgeted Ad Valorem (FY24-25)	\$ 69,782,521

Governmental Fund

Tulsa County General Fund

Budgeted Special Revenue Funds

Assessor's Visual Inspection Fund

Capital Improvements Reserve 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."

Capital Improvements Reserve Fund:

The Capital Improvements Reserve Fund is to be used to pay for long-term needs of the county. The expenditures may be made out of the fund as needed and determined by the board of authority. The expenditures are limited to county facilities.

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.

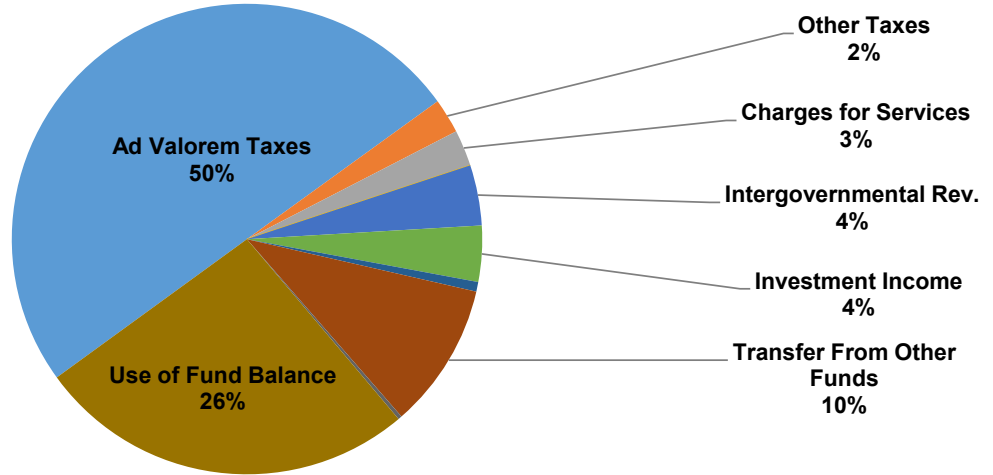
Emergency 911 Fund:

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 2024-2025 Revenue Budget



	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Current Year Budget FY 24-25	% Change 2025 Budget Over/Under 2024 Budget	% Total of 2025 Budget
Ad Valorem Taxes	\$ 80,315,734	\$ 68,788,413	\$ 81,409,343	\$ 69,976,498	1.7%	50.0%
Other Taxes	3,945,464	3,066,500	3,661,369	3,358,500	9.5%	2.4%
Charges for Services	4,481,275	3,511,083	3,785,966	3,480,200	-0.9%	2.5%
Salaries Reimbursement	50,056	36,000	16,743	6,000	-83.3%	0.0%
Intergovernmental Rev.	5,057,828	5,106,106	6,369,394	5,804,130	13.7%	4.1%
Investment Income	6,192,017	3,000,000	8,135,148	5,400,000	80.0%	3.9%
Miscellaneous Revenue	5,561,209	944,203	1,633,397	926,862	-1.8%	0.7%
Transfer From Other Fund	3,973,716	3,980,000	3,929,651	13,996,156	251.7%	10.0%
Interdeptment Revenue	539,390	442,728	432,324	366,090	-17.3%	0.3%
Use of Fund Balance	-	23,498,359	-	36,563,270	55.6%	26.1%
Grand Total	\$ 110,116,689	\$ 112,373,392	\$ 109,373,336	\$ 139,877,706	24.5%	100.0%

General Fund

Ad Valorem Taxes	\$ 69,782,521
Other Taxes	3,358,500
Charges for Services	2,812,200
Salaries Reimbursement	6,000
Intergovernmental Revenue	351,800
Investment Income	5,400,000
Misc. Revenue	806,262
Trf From Other Funds	1,300,000
Interdept. Revenue	366,090
Use of Fund Balance	32,874,730
Total General Fund	\$ 117,058,103

Budgeted Special Revenue Group

Ad Valorem Taxes	\$ 193,977
Charges for Services	668,000
Intergovernmental Revenue	2,216,600
Visual Inspection Fees	3,235,730
Miscellaneous Revenue	120,600
Transfer From Other Funds	12,696,156
Use of Fund Balance	3,688,540
Total Special Revenue Group	\$ 22,819,603

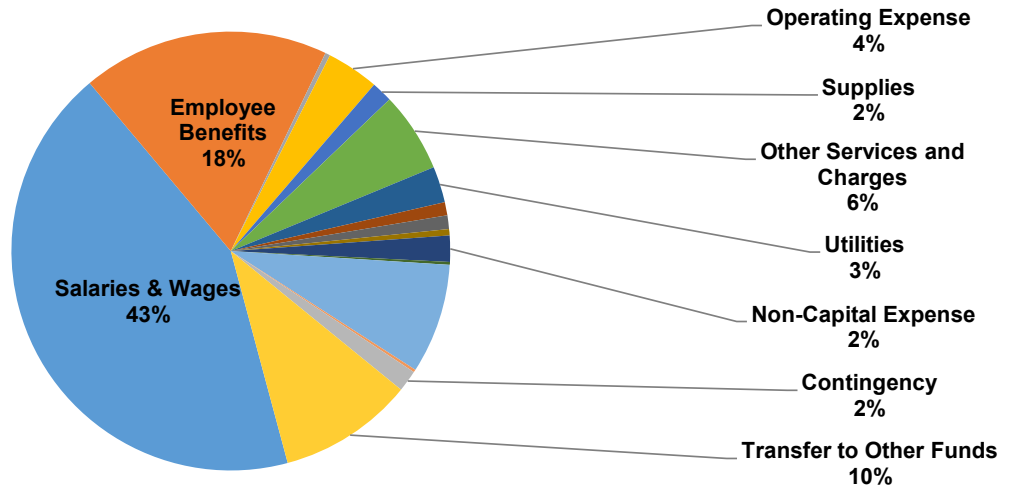
Grand Total All Budgeted Funds **\$ 139,877,706**

All Budgeted Funds

Expenditure Assumptions and Projections

FY 2024-2025

All Budgeted Funds FY 2024-2025 Expense Budget



	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Current Year Budget FY 24-25	% Change 2025 Budget Over/Under 2024 Budget	% Total of 2025 Budget
Salaries & Wages	\$ 44,725,187	\$ 54,841,111	\$ 53,051,411	\$ 60,212,255	9.8%	43.0%
Employee Benefits	18,697,242	24,431,660	21,706,254	25,474,182	4.3%	18.2%
Travel & Training	357,119	614,116	621,714	513,146	-16.4%	0.4%
Operating Expense	4,240,440	4,689,100	4,901,646	5,410,236	15.4%	3.9%
Supplies	2,337,618	2,308,421	2,166,119	2,142,019	-7.2%	1.5%
Other Services and Charges	12,437,862	6,508,314	8,239,974	8,261,448	26.9%	5.9%
Utilities	2,713,614	3,257,875	3,406,261	3,734,677	14.6%	2.7%
Insurance & Claims	758,384	981,200	1,223,021	1,356,633	38.3%	1.0%
Repair & Maintenance	1,280,352	1,238,900	2,149,972	1,405,150	13.4%	1.0%
Capital Lease	448,962	640,964	605,588	634,097	-1.1%	0.5%
Non-Capital Expense	1,281,628	1,800,862	2,069,081	2,719,054	51.0%	1.9%
Interdepartment Expenditure	257,576	253,740	272,383	269,135	6.1%	0.2%
Capital Outlay	1,707,850	1,426,344	2,458,729	11,342,963	695.2%	8.1%
Debt Services	6,862,844	3,314,297	3,314,295	270,068	-91.9%	0.2%
Contingency	-	2,200,000	-	2,200,000	0.0%	1.6%
Transfer to Other Funds	7,175,488	3,866,488	4,641,488	13,932,643	260.3%	10.0%
Grand Total	\$ 105,282,168	\$ 112,373,392	\$ 110,827,937	\$ 139,877,706	24.5%	100.0%

All Budgeted Fund Expenditures

FY 2024-2025

Budget by Division

ELECTED OFFICERS:		BUDGET
		FY 2024 - 2025
ASSESSOR	GENERAL FUND	\$ 5,950,629
ASSESSOR'S VISUAL INSPECTION FUND	BUDGETED SPECIAL REVENUE GROUP	3,235,730
CAPITAL IMPROVEMENTS RESERVE FUND	BUDGETED SPECIAL REVENUE GROUP	10,000,000
COMMISSIONERS	GENERAL FUND	1,902,690
COUNTY CLERK	GENERAL FUND	3,430,690
COURT CLERK	GENERAL FUND	9,444,616
E911 FUND	BUDGETED SPECIAL REVENUE GROUP	1,468,819
SHERIFF	GENERAL FUND	15,467,887
SHERIFF'S WARRANT DIVISION	GENERAL FUND	597,227
TREASURER	GENERAL FUND	1,838,373
SUBTOTAL		\$ 53,336,662

FINANCIAL:		BUDGET
		FY 2024 - 2025
CONTINGENCY	GENERAL FUND	\$ 2,200,000
COUNTY AUDIT	GENERAL FUND	770,791
DEBT SERVICE FUND	BUDGETED SPECIAL REVENUE GROUP	193,977
EXCISE BOARD	GENERAL FUND	17,074
GENERAL GOVERNMENT	GENERAL FUND	13,851,595
INSURANCE & CLAIMS	GENERAL FUND	1,611,633
LEASES	GENERAL FUND	936
PROCUREMENT	GENERAL FUND	605,003
SELF INSURANCE	GENERAL FUND	1,875,000
SUBTOTAL		\$ 21,126,009

INTERNAL SERVICES:		BUDGET
		FY 2024 - 2025
ADMINISTRATIVE SERVICES	GENERAL FUND	\$ 3,194,783
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	GENERAL FUND	370,000
ADMINISTRATIVE SERVICES - PRINTING	GENERAL FUND	664,058
BUILDING OPERATIONS - ADMINISTRATION	GENERAL FUND	584,860
BUILDING OPERATIONS - CARPENTRY	GENERAL FUND	31,500
BUILDING OPERATIONS - FLEET	GENERAL FUND	1,807,000
BUILDING OPERATIONS - PAYROLL	GENERAL FUND	5,454,854
BUILDING OPERATIONS - MAINTENANCE	GENERAL FUND	1,210,000
HUMAN RESOURCES	GENERAL FUND	1,253,422
HUMAN RESOURCES - SAFETY & EDUCATION	GENERAL FUND	362,397
INFORMATION TECHNOLOGY - GENERAL	GENERAL FUND	5,240,121
JANITORIAL	GENERAL FUND	751,000
RENTALS & UTILITIES	GENERAL FUND	2,922,948
SUBTOTAL		\$ 23,846,943

PUBLIC SERVICES DIVISIONS:		BUDGET
		FY 2024 - 2025
ENGINEERS	GENERAL FUND	\$ 6,100,564
INSPECTOR	GENERAL FUND	1,196,239
PARKS	GENERAL FUND	6,522,623
SOCIAL SERVICES - TRANSITIONAL LIVING CENTER	GENERAL FUND	64,754
SOCIAL SERVICES - OPERATIONS	GENERAL FUND	100,835
SOCIAL SERVICES - PHARMACY	GENERAL FUND	72,942
SOCIAL SERVICES - SERVICE NAVIGATION	GENERAL FUND	114,750
SOCIAL SERVICES - ADMINISTRATION	GENERAL FUND	1,911,000
SUBTOTAL		\$ 16,083,706

COURT RELATED:		BUDGET FY 2024 - 2025
COURT SERVICES	GENERAL FUND	\$ 3,298,835
DISTRICT ATTORNEY	GENERAL FUND	847,640
DRUG COURT	GENERAL FUND	142,488
EARLY SETTLEMENT	GENERAL FUND	192,966
JUVENILE ADMINISTRATION	GENERAL FUND	1,141,877
JUVENILE DETENTION ADMINISTRATION	GENERAL FUND	1,097,576
JUVENILE DETENTION FUND	BUDGETED SPECIAL REVENUE GROUP	7,921,077
JUVENILE DETENTION GENERAL	GENERAL FUND	800,000
JUVENILE INTAKE	GENERAL FUND	1,178,043
JUVENILE PROBATION	GENERAL FUND	3,198,085
MENTAL HEALTH COURT	GENERAL FUND	97,000
PUBLIC DEFENDER	GENERAL FUND	91,290
SUBTOTAL		\$ 20,006,876

OTHER AGENCIES:		BUDGET FY 2024 - 2025
COUNTY EXTENSION CENTER	GENERAL FUND	\$ 501,669
ELECTION BOARD	GENERAL FUND	2,698,743
INDIAN NATION COUNCIL OF GOVERNMENT	GENERAL FUND	1,068,648
RIVER PARKS AUTHORITY	GENERAL FUND	861,940
TULSA AREA EMERGENCY MANAGEMENT	GENERAL FUND	196,510
TULSA'S FUTURE	GENERAL FUND	150,000
SUBTOTAL		\$ 5,477,510

GRAND TOTAL ALL BUDGETED FUNDS \$ 139,877,706

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 Compensation
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.

Revenue by Source	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Budget FY 24-25
Ad Valorem Taxes	\$ 73,455,285	\$ 65,550,208	\$ 78,384,363	\$ 69,782,521
Other Taxes	3,945,464	3,066,500	3,661,369	3,358,500
Charges for Services	3,881,804	2,991,083	3,197,304	2,812,200
Salaries Reimbursement	50,056	36,000	16,743	6,000
Intergovernmental Rev.	422,882	360,800	566,381	351,800
Investment Income	6,192,017	3,000,000	8,135,148	5,400,000
Miscellaneous Revenue	5,559,576	823,803	1,510,981	806,262
Transfer From Other Funds	1,300,000	1,350,000	1,300,000	1,300,000
Interdepartment Revenue	539,390	442,728	432,324	366,090
	\$ 95,346,474	\$ 77,621,122	\$ 97,204,614	\$ 84,183,373
Use of Fund Balance	-	21,251,546	-	32,874,730
Total All Sources	\$ 95,346,474	\$ 98,872,668	\$ 97,204,614	\$ 117,058,103

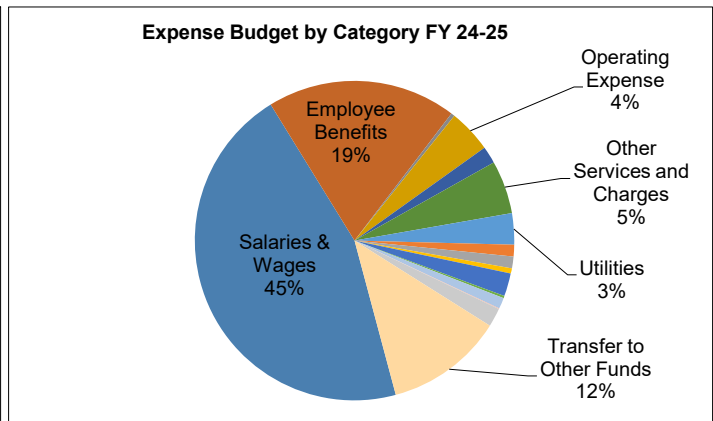
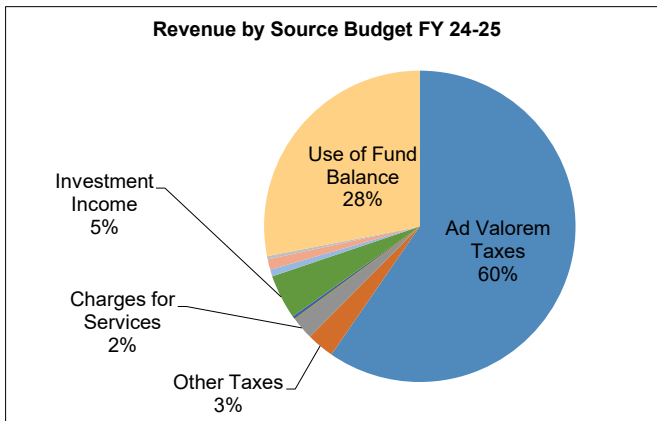
Expenditures by Category

Salaries & Wages	40,365,666	48,724,838	46,675,306	53,108,702
Employee Benefits	16,847,708	21,545,664	19,066,141	22,425,689
Travel & Training	240,246	493,520	483,063	433,590
Operating Expense	4,095,198	4,480,800	4,688,941	5,151,786
Supplies	2,040,404	2,172,421	2,040,749	2,033,769
Other Services and Charges	11,682,844	5,803,979	7,421,816	6,288,275
Utilities	2,709,913	3,241,951	3,392,497	3,722,577
Insurance & Claims	758,384	981,200	1,223,021	1,356,633
Repair & Maintenance	1,279,272	1,235,900	2,148,672	1,403,850
Capital Lease	446,848	636,608	597,749	619,947
Non-Capital Expense	1,030,033	1,754,623	1,964,627	2,708,254
Interdepartment Expenditure	257,510	253,740	270,678	268,835
Capital Outlay	1,635,699	1,404,844	2,390,595	1,327,463
Debt Services	76,091	76,092	76,091	76,091
Contingency	-	2,200,000	-	2,200,000
Transfer to Other Funds	7,175,488	3,866,488	4,641,488	13,932,643
Total Expenditures	\$ 90,641,303	\$ 98,872,668	\$ 97,081,432	\$ 117,058,103

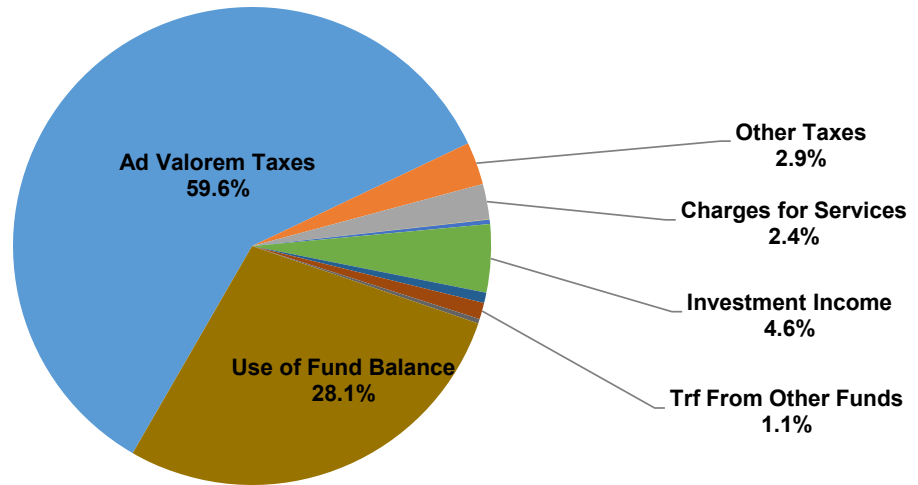
Income (Loss)	\$ 4,705,171	\$ -	\$ 123,182	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund balance:	\$ 49,072,908	\$ 42,008,202	\$ 50,973,357	\$ 48,266,331
Prior Year Encumbrances	-	-	(2,830,207)	-
Additions/Reductions to Fund Balance	4,705,171	(21,251,546)	123,182	(32,874,730)
Prior Year Adj.	(2,804,723)	-	-	-
Ending Fund Balance:	\$ 50,973,357	\$ 20,756,656	\$ 48,266,331	\$ 15,391,601



General Fund FY 2024-2025 Revenue Budget



	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Budget FY 24-25	% Change 2025 Budget Over/Under 2024 Budget	% Total of 2025 Budget
Ad Valorem Taxes	\$ 73,455,285	\$ 65,550,208	\$ 78,384,363	\$ 69,782,521	6.5%	59.6%
Other Taxes	3,945,464	3,066,500	3,661,369	3,358,500	9.5%	2.9%
Charges for Services	3,881,804	2,991,083	3,197,304	2,812,200	-6.0%	2.4%
Salaries Reimbursement	50,056	36,000	16,743	6,000	-83.3%	0.0%
Intergovernmental Revenue	422,882	360,800	566,381	351,800	-2.5%	0.3%
Investment Income	6,192,017	3,000,000	8,135,148	5,400,000	80.0%	4.6%
Misc. Revenue	5,559,576	823,803	1,510,981	806,262	-2.1%	0.7%
Trf From Other Funds	1,300,000	1,350,000	1,300,000	1,300,000	-3.7%	1.1%
Interdept. Revenue	539,390	442,728	432,324	366,090	-17.3%	0.3%
Use of Fund Balance	-	21,251,546	-	32,874,730	54.7%	28.1%
Grand Total	\$ 95,346,474	\$ 98,872,668	\$ 97,204,614	\$ 117,058,103	18.4%	100.0%

General Fund

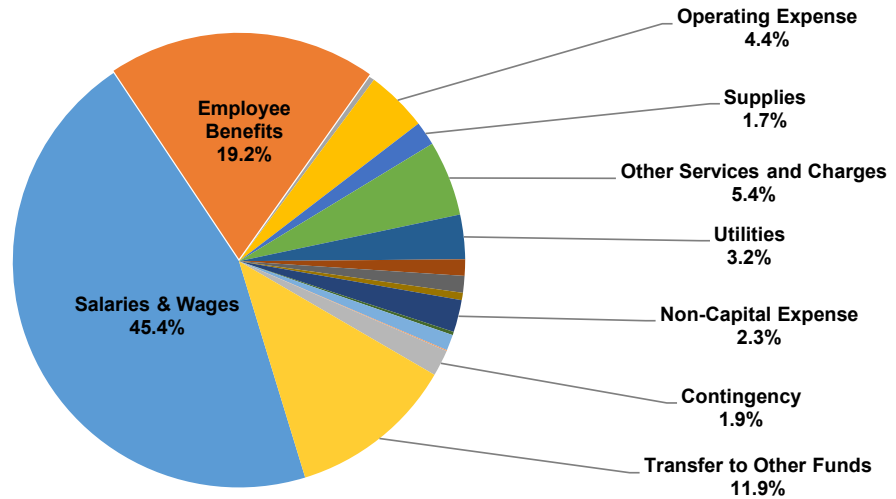
Revenue Summary by Source

FY 2024-2025

	Prior Year FY2023 Actuals	Current Year FY2024 Originals	Current Year FY2024 Estimates	FY2025 Budgets
Ad Valorem Taxes				
Ad Valorem Tax - Current	\$ 70,353,664	\$ 62,905,500	\$ 75,278,420	\$ 66,835,980
Ad Valorem Tax Prior years	3,075,192	2,623,190	3,082,693	2,921,432
Ad Valorem Tax - Penalty and Interest	3,404	-	-	3,233
In Lieu Of Tax Payments	23,025	21,518	23,250	21,876
Subtotal:	\$ 73,455,285	\$ 65,550,208	\$ 78,384,363	\$ 69,782,521
Other Taxes				
Tobacco/Excise Tax	\$ 354,272	\$ 325,000	\$ 342,544	\$ 340,000
Flood Control Tax	1,485	1,500	1,485	1,500
TIF District Rebate	38,581	40,000	45,510	47,000
Documentary Stamps	2,374,808	1,650,000	2,101,603	1,800,000
Vehicle Registration Stamps	242,962	200,000	255,925	250,000
Motor Vehicle Fees	933,355	850,000	914,302	920,000
Subtotal:	\$ 3,945,464	\$ 3,066,500	\$ 3,661,369	\$ 3,358,500
Charges for Services				
Inspection Fees and Permits	\$ 1,329,111	\$ 1,000,000	\$ 1,337,123	\$ 1,000,000
Recording Fees - County Clerk	1,500,681	1,500,000	1,294,302	1,250,000
Miscellaneous Clerk's Fees	42,616	45,000	16,871	17,000
Zoning Fees	139,962	120,000	86,336	100,000
Municipal Certification Fee	7,984	5,500	4,046	5,000
Monitors Fees	156,463	143,000	120,000	100,000
Printing and Duplicating Service	611,697	90,900	305,200	285,200
Pharmacy Revenue	11,446	13,500	10,122	10,000
Fire Suppression Fees	81,844	73,183	23,305	45,000
Subtotal:	\$ 3,881,804	\$ 2,991,083	\$ 3,197,304	\$ 2,812,200
Salaries Reimbursement				
Salaries Reimbursement	\$ 50,056	\$ 36,000	\$ 16,743	\$ 6,000
Subtotal:	\$ 50,056	\$ 36,000	\$ 16,743	\$ 6,000
Intergovernmental Revenue				
Shared Services - IT	\$ 5,683	\$ 10,000	\$ -	\$ 11,000
State Grants	81,475	45,000	95,270	75,000
Federal Grants	124,998	128,000	120,847	73,000
City and County - Grants and Contract	47,800	47,800	47,800	47,800
Election Board Expense	62,590	25,000	116,824	40,000
Project Material and Labor Reimbursement	-	-	75,509	-
Election Board Salaries	100,337	105,000	105,051	105,000
Intergovernmental Revenue	-	-	5,079	-
Subtotal:	\$ 422,882	\$ 360,800	\$ 566,381	\$ 351,800
Investment Income				
Interest Earnings	\$ 6,192,017	\$ 3,000,000	\$ 8,135,148	\$ 5,400,000
Subtotal:	\$ 6,192,017	\$ 3,000,000	\$ 8,135,148	\$ 5,400,000

	Prior Year FY2023 Actuals	Current Year FY2024 Originals	Current Year FY2024 Estimates	FY2025 Budgets
Miscellaneous Revenue				
Return Check Fee	\$ -	\$ -	\$ 35	\$ -
Rents and Royalties	21,078	15,766	13,517	12,827
Sale Of Materials	69,337	40,600	41,279	42,600
Gifts	55,061	33,785	-	-
Donations	1,720	-	-	-
Miscellaneous Revenue	222,041	99,452	19,943	45,240
Fines	27	-	256	-
Refunds	72,665	6,200	541	-
Janitorial - Court and Library	265,062	190,000	216,717	190,000
Utilities Reimbursements	797,238	200,000	338,941	200,000
Admin Service Reimbursements	104,032	75,000	105,026	105,025
Reimbursement For Postage	4,650	-	-	-
Vehicle Expense Reimbursement-Gas	72,269	48,000	67,785	66,000
Vehicle Repair Reimbursement	2,757	-	-	-
Employee Insurance Reimbursement	4,671	-	2,734	-
Damage Claim Reimbursement	5,493	-	9,222	-
UA Reimbursement	60,514	60,000	60,000	60,000
Employee Misc Reimbursement - Shoes	5,646	5,000	9,568	9,570
Sale Of Real Property	3,651,138	-	500,000	-
Sale Of Assets	130,813	50,000	124,370	75,000
Estopped Warrants	13,366	-	1,047	-
Subtotal:	\$ 5,559,576	\$ 823,803	\$ 1,510,981	\$ 806,262
Other Financing Sources				
Transfer From Resale Property Fund	\$ 1,300,000	\$ 1,350,000	\$ 1,300,000	\$ 1,300,000
Subtotal:	\$ 1,300,000	\$ 1,350,000	\$ 1,300,000	\$ 1,300,000
Interdepartment Revenue				
Interdepartment Revenue	\$ 539,390	\$ 442,728	\$ 432,324	\$ 366,090
Subtotal:	\$ 539,390	\$ 442,728	\$ 432,324	\$ 366,090
Use of Fund Balance				
Use of Fund Balance	\$ -	\$ 21,251,546	\$ -	\$ 32,874,730
Subtotal:	\$ -	\$ 21,251,546	\$ -	\$ 32,874,730
Grand Total:	\$ 95,346,474	\$ 98,872,668	\$ 97,204,614	\$ 117,058,103

General Fund FY 2024-2025 Expense Budget



	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Current Year Budget FY 24-25	% Change 2025 Budget Over/Under 2024 Budget	% Total of 2025 Budget
Salaries & Wages	\$ 40,365,666	\$ 48,724,838	\$ 46,675,306	\$ 53,108,702	9.0%	45.4%
Employee Benefits	16,847,708	21,545,664	19,066,141	22,425,689	4.1%	19.2%
Travel & Training	240,246	493,520	483,063	433,590	-12.1%	0.4%
Operating Expense	4,095,198	4,480,800	4,688,941	5,151,786	15.0%	4.4%
Supplies	2,040,404	2,172,421	2,040,749	2,033,769	-6.4%	1.7%
Other Services and Charges	11,682,844	5,803,979	7,421,816	6,288,275	8.3%	5.4%
Utilities	2,709,913	3,241,951	3,392,497	3,722,577	14.8%	3.2%
Insurance & Claims	758,384	981,200	1,223,021	1,356,633	38.3%	1.2%
Repair & Maintenance	1,279,272	1,235,900	2,148,672	1,403,850	13.6%	1.2%
Capital Lease	446,848	636,608	597,749	619,947	-2.6%	0.5%
Non-Capital Expense	1,030,033	1,754,623	1,964,627	2,708,254	54.3%	2.3%
Interdepartment Expenditure	257,510	253,740	270,678	268,835	5.9%	0.2%
Capital Outlay	1,635,699	1,404,844	2,390,595	1,327,463	-5.5%	1.1%
Debt Services	76,091	76,092	76,091	76,091	0.0%	0.1%
Contingency	-	2,200,000	-	2,200,000	0.0%	1.9%
Transfer to Other Funds	7,175,488	3,866,488	4,641,488	13,932,643	260.3%	11.9%
Grand Total	\$ 90,641,303	\$ 98,872,668	\$ 97,081,432	\$ 117,058,103	18.4%	100.0%

General Fund

Department Expenditure Budget Summary

FY 2024-2025

Department	Category	Prior Year FY2023 Actuals	Current Year FY2024 Budget	Current Year FY2024 Estimates	FY2025 Budgets
County Commissioners	Salaries & Wages	\$1,056,882	\$1,195,426	\$1,103,056	\$1,138,810
	Employee Benefits	420,717	498,851	457,392	489,648
	Travel Expense	26,040	43,888	35,891	34,600
	Operating Expense	1,337	6,423	7,707	11,500
	Other Service and Charges	4,892,513	100,497	283,110	119,500
	Interdepartmental Expense	2,882	1,600	1,605	1,800
	Capital Outlay	1,808	-	376,970	106,832
	Total	6,402,180	1,846,684	2,265,731	1,902,690
Employee Parking Subsidy	Transfers Out	140,000	-	-	-
	Total	140,000	-	-	-
Procurement Administration	Salaries & Wages	362,406	390,167	383,867	405,017
	Employee Benefits	130,186	143,604	145,139	164,617
	Travel Expense	2,823	16,250	24,561	18,100
	Operating Expense	18,082	27,800	20,651	10,120
	Other Service and Charges	3,170	3,382	3,705	3,300
	Interdepartmental Expense	-	1,000	100	250
	Capital Outlay	947	-	4,091	3,600
	Total	517,613	582,203	582,114	605,003
Insurance & Claims	Employee Benefits	103,505	115,000	110,000	110,000
	Operating Expense	758,384	978,000	1,220,021	1,351,633
	Other Service and Charges	106,664	262,000	68,879	150,000
	Total	968,553	1,355,000	1,398,900	1,611,633
General Government Expense	Salaries & Wages	-	-	-	925,484
	Employee Benefits	-	-	-	90,343
	Operating Expense	314,340	595,085	631,395	1,153,613
	Other Service and Charges	518,661	511,000	511,731	514,000
	Transfers Out	1,332,000	952,000	1,727,000	11,018,155
	Capital Outlay	27,848	250,000	58,320	150,000
	Total	2,192,849	2,308,085	2,928,447	13,851,595
Leases	Interdepartmental Expense	408	-	400	936
	Total	408	-	400	936
Contingency	Transfers Out	53,000	-	-	-
	Contingency	-	2,200,000	-	2,200,000
	Total	53,000	2,200,000	-	2,200,000
INCOG	Operating Expense	958,378	958,378	958,378	1,068,648
	Total	958,378	958,378	958,378	1,068,648
County Audit	Other Service and Charges	483,005	717,598	991,402	770,791
	Total	483,005	717,598	991,402	770,791
Tulsa's Future	Operating Expense	150,000	150,000	150,000	150,000
	Total	150,000	150,000	150,000	150,000
County Extension Center	Travel Expense	28,577	25,500	25,497	29,500
	Operating Expense	382,249	424,840	420,082	434,560
	Other Service and Charges	25,176	29,100	29,100	32,360
	Interdepartmental Expense	11,201	6,020	6,020	5,249
	Capital Outlay	7,502	-	4,761	-
Total	454,704	485,460	485,460	501,669	
River Parks Authority	Operating Expense	747,000	1,028,650	1,028,650	861,940
	Total	747,000	1,028,650	1,028,650	861,940

Department	Category	Prior Year FY2023 Actuals	Current Year FY2024 Budget	Current Year FY2024 Estimates	FY2025 Budgets
Tulsa Area Emergency Management	Operating Expense	186,538	190,393	190,393	196,510
	Capital Outlay	-	-	13,706	-
	Total	186,538	190,393	204,099	196,510
District Attorney-County Portion	Travel Expense	2,102	12,000	18,430	12,000
	Operating Expense	601,254	737,000	814,658	800,640
	Other Service and Charges	35,077	33,000	26,798	35,000
	Interdepartmental Expense	33	-	-	-
	Capital Outlay	-	-	700	-
Total	638,466	782,000	860,587	847,640	
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 & Wages	129,293	133,742	135,443	139,470
	Employee Benefits	38,947	40,680	41,564	42,496
	Operating Expense	705	7,098	282	4,000
	Interdepartmental Expense	3,854	2,200	3,085	4,000
	Capital Outlay	2,622	-	-	3,000
Total	175,421	183,720	180,374	192,966	
Excise-Equalization Board	Salaries & Wages	7,575	12,500	12,500	12,500
	Employee Benefits	595	1,106	1,106	1,106
	Travel Expense	1,292	2,400	2,716	2,468
	Other Service and Charges	171	1,000	1,000	1,000
Total	9,633	17,006	17,322	17,074	
Human Resources	Salaries & Wages	708,355	762,690	767,283	800,473
	Employee Benefits	271,141	308,622	302,599	318,819
	Travel Expense	24,265	25,178	20,956	27,500
	Operating Expense	5,730	7,250	10,073	9,200
	Other Service and Charges	63,931	74,300	63,175	82,930
	Interdepartmental Expense	4,011	7,000	3,049	5,500
	Capital Outlay	11,279	20,250	12,000	9,000
	Total	1,088,711	1,205,290	1,179,135	1,253,422
Safety & Education	Salaries & Wages	-	256,530	148,922	256,530
	Employee Benefits	-	-	26,263	-
	Travel Expense	11,925	31,000	49,793	30,250
	Operating Expense	28,478	47,000	44,645	43,000
	Other Service and Charges	8,930	15,000	38,411	32,617
Total	49,334	349,530	308,034	362,397	
Administrative Services	Salaries & Wages	1,511,349	1,816,057	1,836,953	1,786,995
	Employee Benefits	648,082	831,367	777,369	791,291
	Travel Expense	448	1,500	5,000	4,822
	Operating Expense	347,945	410,600	388,606	419,586
	Other Service and Charges	82,410	80,000	70,000	72,566
	Interdepartmental Expense	20,294	24,000	24,000	24,000
	Capital Outlay	13,388	10,000	53,290	95,523
Total	2,623,915	3,173,524	3,155,218	3,194,783	
Central Office Supply	Operating Expense	290,479	405,000	383,079	370,000
	Total	290,479	405,000	383,079	370,000
Printing Service	Operating Expense	364,618	510,894	478,252	484,211
	Other Service and Charges	108,034	104,100	176,969	179,847
	Total	472,652	614,994	655,220	664,058

Department	Category	Prior Year FY2023 Actuals	Current Year FY2024 Budget	Current Year FY2024 Estimates	FY2025 Budgets
Fleet Maintenance	Operating Expense	1,257,658	1,333,000	1,464,789	1,505,000
	Capital Outlay	403,111	302,000	439,257	302,000
	Total	1,660,769	1,635,000	1,904,046	1,807,000
Building Operations Administration	Travel Expense	7,467	6,000	8,624	10,000
	Operating Expense	59,302	43,780	44,811	47,780
	Other Service and Charges	297,413	426,383	584,226	510,000
	Interdepartmental Expense	8,247	8,080	8,020	8,080
	Capital Outlay	691	7,000	15,945	9,000
Total	373,121	491,243	661,625	584,860	
Parks Maintenance - Building Operations	Operating Expense	-	-	354,887	350,000
	Other Service and Charges	-	-	600,000	-
	Total	-	-	954,887	350,000
Carpentry Shop	Operating Expense	28,049	31,500	28,843	31,500
	Capital Outlay	3,759	-	-	-
	Total	31,808	31,500	28,843	31,500
Janitorial	Operating Expense	42,760	66,000	57,910	66,000
	Other Service and Charges	560,887	622,620	699,005	685,000
	Total	603,647	688,620	756,916	751,000
Building Maintenance	Operating Expense	708,942	535,000	1,062,782	600,000
	Other Service and Charges	324,291	250,000	179,730	250,000
	Capital Outlay	225,730	10,000	20,815	10,000
	Total	1,258,963	795,000	1,263,328	860,000
Building Operations Payroll & Benefits	Salaries & Wages	2,506,866	3,501,656	3,111,724	3,670,155
	Employee Benefits	1,216,677	1,765,010	1,471,545	1,784,699
	Total	3,723,543	5,266,666	4,583,270	5,454,854
Rentals & Utilities	Operating Expense	2,054,671	2,779,451	2,544,179	2,846,857
	Debt Service	76,091	76,092	76,091	76,091
	Total	2,130,762	2,855,543	2,620,270	2,922,948
Information Technology	Salaries & Wages	2,282,449	2,538,413	2,457,430	2,673,144
	Employee Benefits	893,930	1,007,116	965,600	1,103,667
	Travel Expense	23,515	49,534	58,297	40,550
	Operating Expense	665,386	976,055	1,051,665	1,018,579
	Other Service and Charges	248,183	771,500	388,494	403,181
	Interdepartmental Expense	27	1,200	-	1,000
	Capital Outlay	44,058	-	55,240	-
Total	4,157,547	5,343,817	4,976,726	5,240,121	
County Inspector	Salaries & Wages	618,299	701,350	692,757	736,894
	Employee Benefits	292,891	339,006	326,009	348,345
	Travel Expense	215	10,000	1,500	10,000
	Operating Expense	6,327	13,000	6,578	14,000
	Other Service and Charges	101,738	105,000	65,068	82,000
	Interdepartmental Expense	15,068	3,000	12,006	5,000
	Capital Outlay	89,268	-	-	-
	Total	1,123,806	1,171,356	1,103,917	1,196,239
	County Engineers-General Fund	Salaries & Wages	639,143	3,152,012	3,016,986
Employee Benefits		212,477	1,348,978	1,268,225	1,358,124
Operating Expense		185,276	302,077	285,273	843,373
Other Service and Charges		1,867,613	220,000	735,148	610,000
Transfers Out		2,736,000	-	-	-
Interdepartmental Expense		450	500	880	1,000
Capital Outlay		2,490	90,000	98,775	5,000
Total	5,643,449	5,113,567	5,405,287	6,100,564	

Department	Category	Prior Year FY2023 Actuals	Current Year FY2024 Budget	Current Year FY2024 Estimates	FY2025 Budgets
Parks Operations-General Fund	Salaries & Wages	3,526,498	4,211,196	3,969,264	4,545,724
	Employee Benefits	1,535,299	2,053,727	1,578,767	1,976,899
	Operating Expense	332,152	-	340,819	-
	Other Service and Charges	-	-	215,684	-
	Capital Outlay	500	-	160,389	-
	Total	5,394,449	6,264,924	6,264,924	6,522,623
Service Navigation and Outreach	Salaries & Wages	126,193	-	-	-
	Employee Benefits	48,846	-	-	-
	Travel Expense	-	500	243	500
	Operating Expense	1,962	-	-	-
	Other Service and Charges	58,791	62,000	50,441	114,250
	Total	235,791	62,500	50,684	114,750
Social Services Administration	Salaries & Wages	237,654	1,310,597	1,131,528	1,311,915
	Employee Benefits	91,495	550,683	444,305	584,318
	Travel Expense	41	-	33	-
	Operating Expense	49,651	2,000	1,595	2,500
	Other Service and Charges	-	-	1,772	1,267
	Interdepartmental Expense	3,256	3,200	923	3,000
	Capital Outlay	65,070	-	11,871	8,000
	Total	447,167	1,866,481	1,592,027	1,911,000
Social Services Operations	Operating Expense	-	98,351	68,877	100,835
	Total	-	98,351	68,877	100,835
Transitional Living Center	Salaries & Wages	627,206	-	-	-
	Employee Benefits	241,480	-	-	-
	Travel Expense	390	-	-	-
	Operating Expense	63,300	13,500	20,430	34,500
	Other Service and Charges	52,436	9,000	3,792	30,254
	Capital Outlay	1,218	-	-	-
Total	986,030	22,500	24,222	64,754	
Social Services Pharmacy	Salaries & Wages	204,914	22,000	-	21,942
	Employee Benefits	74,191	-	-	-
	Operating Expense	46,244	51,000	29,638	51,000
	Other Service and Charges	3,790	5,000	1,800	-
	Capital Outlay	6,740	-	-	-
Total	335,879	78,000	31,438	72,942	
Election Board	Salaries & Wages	1,309,174	1,444,608	1,257,207	1,446,541
	Employee Benefits	415,712	479,124	426,643	501,553
	Travel Expense	22,960	39,000	36,991	39,000
	Operating Expense	255,132	346,000	295,642	382,154
	Other Service and Charges	64,719	70,300	93,808	200,495
	Interdepartmental Expense	24,684	15,000	18,985	25,000
	Capital Outlay	17,400	19,000	47,000	104,000
	Total	2,109,780	2,413,032	2,176,275	2,698,743
County Treasurer-General Fund	Salaries & Wages	867,600	893,079	893,069	943,679
	Employee Benefits	351,859	381,630	385,219	376,597
	Travel Expense	10,662	15,000	14,993	15,000
	Operating Expense	438,686	262,247	268,484	251,827
	Other Service and Charges	120,220	161,700	161,101	205,930
	Interdepartmental Expense	23,971	41,300	40,822	41,300
	Capital Outlay	16,001	11,650	-	4,041
	Total	1,829,000	1,766,606	1,763,687	1,838,373

Department	Category	Prior Year FY2023 Actuals	Current Year FY2024 Budget	Current Year FY2024 Estimates	FY2025 Budgets
County Assessor-General Fund	Salaries & Wages	3,084,058	3,265,931	3,318,391	3,506,687
	Employee Benefits	1,280,681	1,348,607	1,178,486	1,382,035
	Travel Expense	28,945	98,170	98,883	57,700
	Operating Expense	313,137	518,066	602,079	670,391
	Other Service and Charges	63,315	164,754	179,295	274,440
	Interdepartmental Expense	16,666	22,700	22,700	29,000
	Capital Outlay	54,147	119,000	170,054	30,377
	Total	4,840,949	5,537,228	5,569,887	5,950,629
County Clerk General Fund	Salaries & Wages	2,325,862	2,411,248	2,320,103	2,399,219
	Employee Benefits	978,338	1,027,226	1,046,676	1,017,971
	Travel Expense	90	500	-	500
	Interdepartmental Expense	10,639	9,000	12,900	13,000
	Total	3,314,928	3,447,973	3,379,679	3,430,690
Sheriff Warrant Division	Salaries & Wages	489,486	533,752	479,674	424,286
	Employee Benefits	179,885	200,057	183,557	164,841
	Operating Expense	6,890	42,100	6,125	6,100
	Interdepartmental Expense	3,061	1,500	1,858	2,000
	Total	679,322	777,409	671,213	597,227
County Sheriff-General Fund	Salaries & Wages	7,848,097	8,387,709	8,006,887	9,949,337
	Employee Benefits	2,999,287	3,463,626	3,298,587	4,050,750
	Travel Expense	30,177	27,000	27,739	30,000
	Operating Expense	609,192	535,500	688,152	722,800
	Other Service and Charges	1,129,881	307,500	585,932	275,000
	Interdepartmental Expense	38,732	35,000	42,803	35,000
	Capital Outlay	479,041	300,000	677,231	405,000
	Total	13,134,407	13,056,335	13,327,331	15,467,887
Court Services	Salaries & Wages	1,497,924	1,732,368	1,902,436	1,892,057
	Employee Benefits	653,409	847,620	752,918	818,258
	Travel Expense	2,606	6,000	1,917	6,000
	Operating Expense	34,809	24,500	16,027	24,000
	Other Service and Charges	325,883	458,600	362,353	457,800
	Interdepartmental Expense	44,157	51,440	44,440	50,720
	Capital Outlay	11,241	54,000	47,000	50,000
	Total	2,570,028	3,174,528	3,127,090	3,298,835
Public Defender-General Fund	Travel Expense	7,321	10,000	8,500	10,000
	Operating Expense	25,385	15,000	23,650	23,000
	Other Service and Charges	24,335	44,500	46,131	41,200
	Interdepartmental Expense	14,999	20,000	17,050	10,000
	Capital Outlay	6,871	-	27,473	7,090
Total	78,911	89,500	122,804	91,290	
Juvenile Administration-General Fund	Salaries & Wages	523,029	620,634	619,641	770,428
	Employee Benefits	233,600	287,324	285,060	344,062
	Operating Expense	9,289	15,065	6,098	17,500
	Other Service and Charges	1,680	1,952	104	1,887
	Interdepartmental Expense	10,871	-	9,034	3,000
	Capital Outlay	11,779	37,398	7,133	5,000
Total	790,248	962,373	927,070	1,141,877	
Juvenile Detention Administration General Fund	Salaries & Wages	334,217	353,721	373,721	758,516
	Employee Benefits	144,070	161,894	141,396	334,060
	Capital Outlay	-	28,485	28,485	5,000
	Total	478,288	544,100	543,602	1,097,576

Department	Category	Prior Year FY2023 Actuals	Current Year FY2024 Budget	Current Year FY2024 Estimates	FY2025 Budgets
Juvenile Probation-General Fund	Salaries & Wages	1,284,104	1,729,900	1,631,748	2,005,662
	Employee Benefits	641,713	922,582	678,263	998,703
	Travel Expense	1,974	69,600	41,600	46,600
	Operating Expense	10,334	15,900	40,048	17,960
	Other Service and Charges	78,267	160,693	165,221	119,160
	Capital Outlay	131,189	61,000	48,188	10,000
	Total	2,147,581	2,959,675	2,605,069	3,198,085
Juvenile Intake-General Fund	Salaries & Wages	566,376	797,862	808,529	788,913
	Employee Benefits	212,767	361,356	277,907	384,130
	Capital Outlay	-	73,161	-	5,000
	Total	779,142	1,232,379	1,086,436	1,178,043
Juvenile Phoenix Program-General Fund	Salaries & Wages	357,644	424,767	444,409	-
	Employee Benefits	154,928	204,060	168,769	-
	Travel Expense	1,500	-	-	-
	Capital Outlay	-	11,900	11,900	-
	Total	514,072	640,727	625,078	-
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 & Wages	5,333,013	6,124,922	5,851,777	6,515,257
	Employee Benefits	2,381,002	2,856,808	2,326,779	2,888,359
	Travel Expense	4,913	4,500	898	8,500
	Other Service and Charges	31,660	31,500	38,430	32,500
	Total	7,750,588	9,017,731	8,217,884	9,444,616
Self Insurance Contingency	Transfers Out	1,875,000	1,875,000	1,875,000	1,875,000
	Total	1,875,000	1,875,000	1,875,000	1,875,000
	Total	\$90,641,303	\$98,872,668	\$97,081,432	\$117,058,103



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Budgeted Special Revenue Funds

Assessor's Visual Inspection Fund

Capital Improvements Reserve Fund

Debt Service Fund

Emergency 911 Fund

Juvenile Detention Fund

Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Budget FY 24-25
Miscellaneous Revenue	\$ 500	\$ -	\$ 1,500	\$ -
Intergovernmental Revenue	2,924,951	3,081,648	3,068,892	3,235,730
Total Revenue	\$ 2,925,451	\$ 3,081,648	\$ 3,070,392	\$ 3,235,730

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 2,925,451	\$ 3,081,648	\$ 3,070,392	\$ 3,235,730

Expenditures by Category

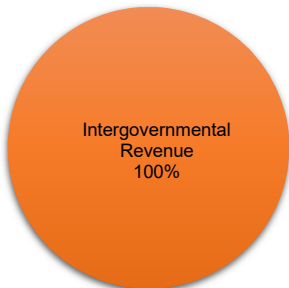
Salaries & Wages	1,469,720	1,903,153	1,903,297	2,095,870
Employee Benefits	692,680	862,049	862,048	944,531
Travel and Training	106,543	108,696	133,111	70,256
Supplies	134,611	35,500	46,500	6,850
Other Services and Charges	187,568	95,335	123,006	83,473
Utilities	-	15,120	9,500	9,500
Repair and Maintenance	-	1,000	-	500
Capital Lease	1,600	3,156	3,156	8,550
Non Capital Expense	251,398	45,639	96,154	10,200
Capital Outlay	63,799	12,000	56,635	6,000
Total Expenditures	\$ 2,907,918	\$ 3,081,648	\$ 3,233,406	3,235,730

Income (Loss)	\$ 17,533	\$ -	\$ (163,014)	\$ -
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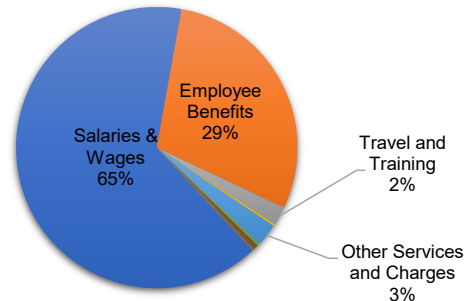
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 151,636	\$ 79,495	\$ 169,169	\$ 6,155
Additions/Reductions to Fund Balance:	17,533	-	(163,014)	-
Ending Fund Balance:	\$ 169,169	\$ 79,495	\$ 6,155	\$ 6,155

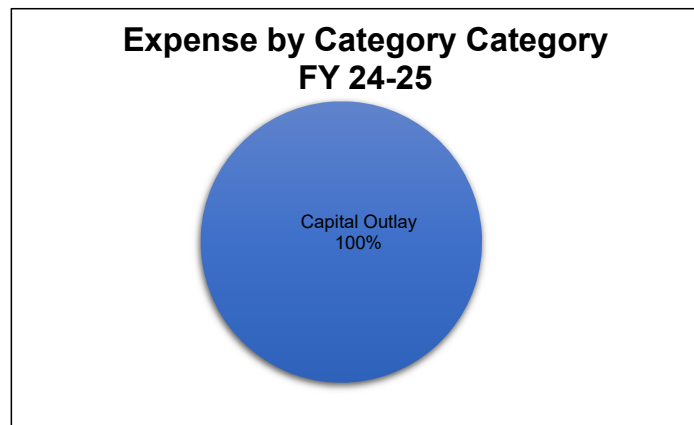
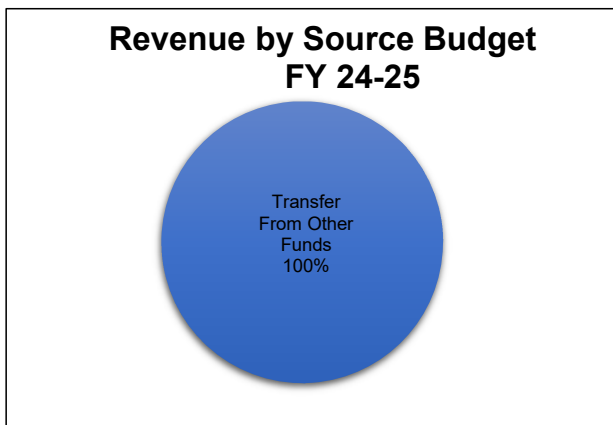
Revenue by Source Budget FY 24-25



Expense by Category Category FY 24-25



Revenue by Source	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Budget FY 24-25
Transfer From Other Funds	\$ -	\$ -	\$ -	\$ 10,000,000
Total Revenue	\$ -	\$ -	\$ -	\$ 10,000,000
Use of Fund Balance	-	-	-	-
Total All Sources	\$ -	\$ -	\$ -	\$ 10,000,000
Expenditures by Category				
Capital Outlay	-	-	-	10,000,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 10,000,000
Income (Loss)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE ANALYSIS				
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -
Additions/Reductions to Fund Balance:	-	-	-	-
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Budget FY 24-25
Ad Valorem Taxes	\$ 6,860,449	\$ 3,238,205	\$ 3,024,980	\$ 193,977
Total Revenue	\$ 6,860,449	\$ 3,238,205	\$ 3,024,980	\$ 193,977

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 6,860,449	\$ 3,238,205	\$ 3,024,980	\$ 193,977

Expenditures by Category

Debt Service - Judgments Principal	6,533,131	3,179,798	3,179,798	165,597
Debt Service - Interest on Judgments	253,622	58,407	58,407	28,380
Total Expenditures	\$ 6,786,753	\$ 3,238,205	\$ 3,238,205	\$ 193,977

Income (Loss)	\$ 73,696	\$ -	\$ (213,225)	\$ -
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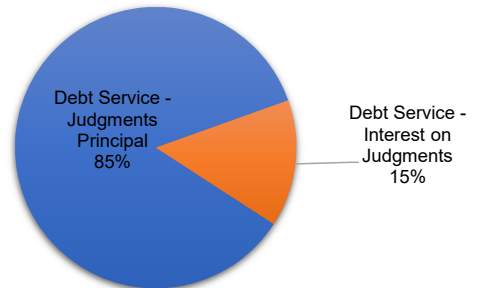
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 280,525	\$ 238,046	\$ 354,221	\$ 140,996
Additions/Reductions to Fund Balance:	73,696	-	(213,225)	-
Ending Fund Balance:	\$ 354,221	\$ 238,046	\$ 140,996	\$ 140,996

Revenue by Source Budget
FY 24-25



Expense by Category Category
FY 24-25



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Budget FY 24-25
Transfer From Other Funds	\$ 863,000	\$ 730,000	\$ 730,000	\$ 796,156
Charges for Services	599,471	520,000	588,662	668,000
Intergovernmental Revenue	10,300	-	-	-
Total Revenue	\$ 1,472,771	\$ 1,250,000	\$ 1,318,662	\$ 1,464,156

Use of Fund Balance

	-	-	-	4,663
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Total All Sources

	\$ 1,472,771	\$ 1,250,000	\$ 1,318,662	\$ 1,468,819
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Expenditures by Category

Salaries & Wages	840,018	888,954	912,234	965,210
Employee Benefits	272,496	361,046	312,833	352,459
Travel and Training	-	-	-	4,000
Operating Expense	-	-	184	150
Supplies	5,259	-	3,676	900
Other Services and Charges	180,898	-	135,625	141,700
Utilities	3,091	-	3,200	-
Repair and Maintenance	-	-	1,300	-
Capital Lease	514	-	4,683	4,400
Non Capital Expense	198	-	7,700	-
Capital Outlay	-	-	11,000	-
Total Expenditures	\$ 1,302,475	\$ 1,250,000	\$ 1,392,435	\$ 1,468,819

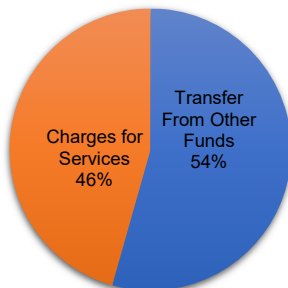
Income (Loss)

	\$ 170,296	\$ -	\$ (73,774)	\$ -
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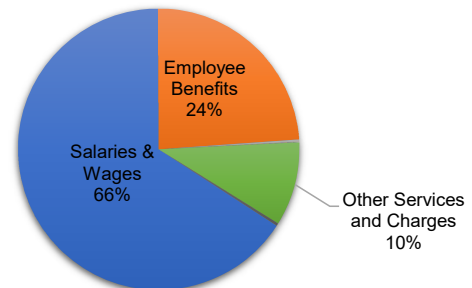
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 93,307	\$ 86,614	\$ 263,603	\$ 189,830
Additions/Reductions to Fund Balance:	170,296	-	(73,774)	(4,663)
Ending Fund Balance:	\$ 263,603	\$ 86,614	\$ 189,830	\$ 185,167

Revenue by Source Budget FY 24-25



Expense by Category Category FY 24-25



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget FY 23-24	Current Year Estimate FY 23-24	Budget FY 24-25
Transfer From Other Funds	\$ 1,810,716	\$ 1,900,000	\$ 1,899,651	1,900,000
Miscellaneous Revenue	1,132	120,400	120,916	120,600
Intergovernmental Revenue	1,699,695	1,663,658	2,734,121	2,216,600
Total Revenue	\$ 3,511,543	\$ 3,684,058	\$ 4,754,688	4,237,200

Use of Fund Balance

	-	2,246,813	-	3,683,877
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Total All Sources

	\$ 3,511,543	\$ 5,930,871	\$ 4,754,688	\$ 7,921,077
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Expenditures by Category

Salaries & Wages	2,049,784	3,324,166	3,560,574	4,042,473
Employee Benefits	884,359	1,662,901	1,465,232	1,751,504
Travel and Training	10,330	11,900	5,540	5,300
Operating Expense	145,242	208,300	212,520	258,300
Supplies	157,344	100,500	75,194	100,500
Other Services and Charges	386,552	609,000	559,528	1,748,000
Utilities	610	804	1,064	2,600
Repair and Maintenance	1,081	2,000	-	800
Capital Lease	-	1,200	-	1,200
Non Capital Expense	-	600	600	600
Interdepartmental Expense	66	-	1,705	300
Capital Outlay	8,352	9,500	500	9,500
Total Expenditures	\$ 3,643,719	\$ 5,930,871	\$ 5,882,458	7,921,077

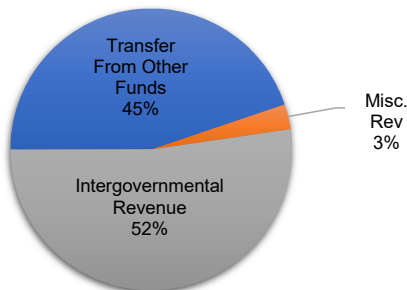
Income (Loss)

	\$ (132,176)	\$ -	\$ (1,127,770)	\$ -
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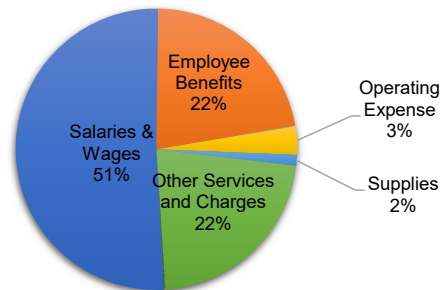
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 4,030,680	\$ (477)	\$ 3,543,712	\$ 2,415,941
Additions/Reductions to Fund Balance:	(132,176)	(2,246,813)	(1,127,770)	(3,683,877)
Balance Sheet Adjustment:	(354,792)	-	-	-
Ending Fund Balance:	\$ 3,543,712	\$ (2,247,290)	\$ 2,415,941	\$ (1,267,936)

Revenue by Source Budget FY 24-25



Expense by Category Category FY 24-25



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.

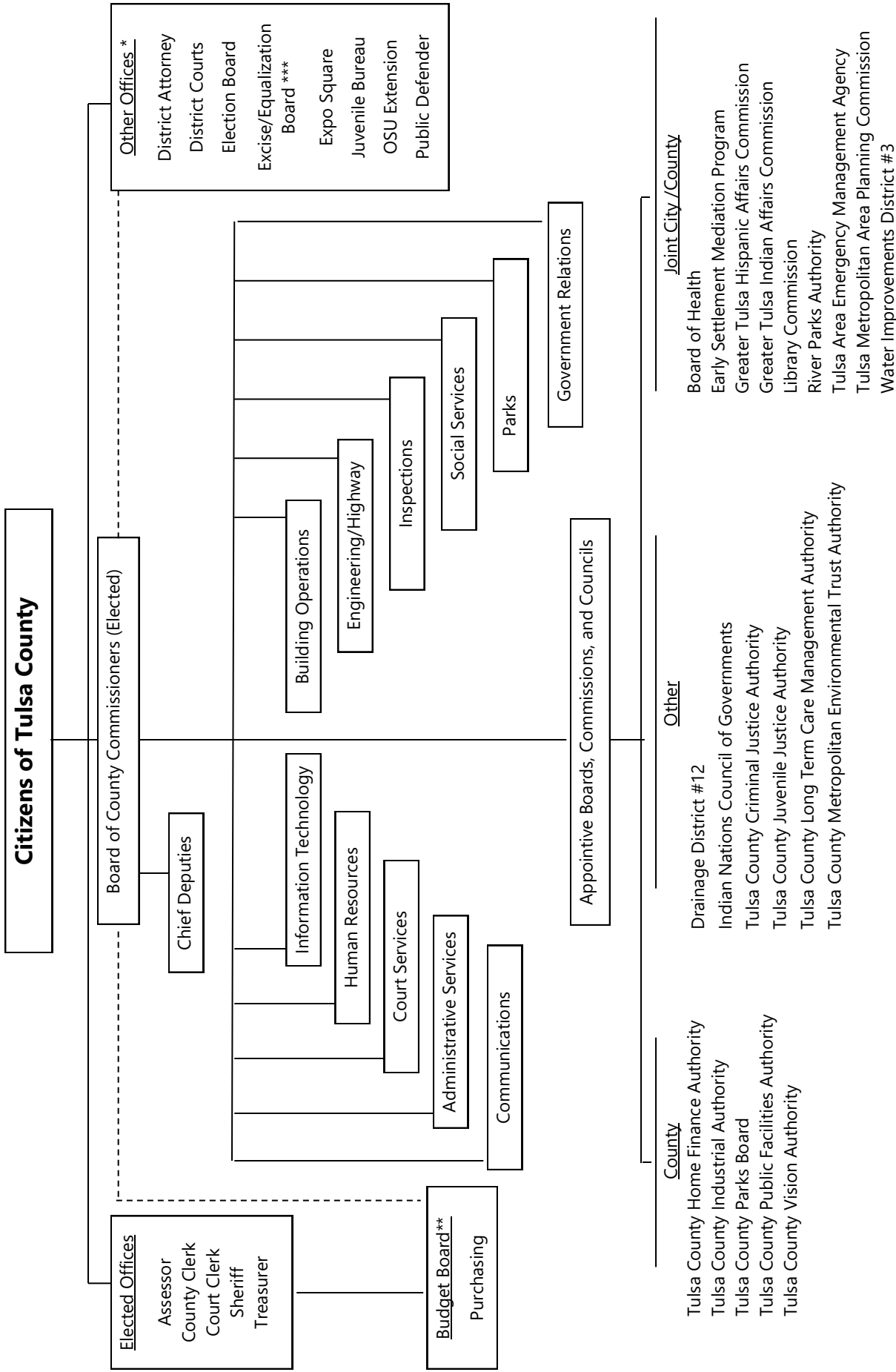
The County Commissioners are known as the "Chief Administrators" in the County. The County Commissioners are responsible for a variety of critical County functions. The three County Commission districts include all areas in the County, including the incorporated cities and towns.

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

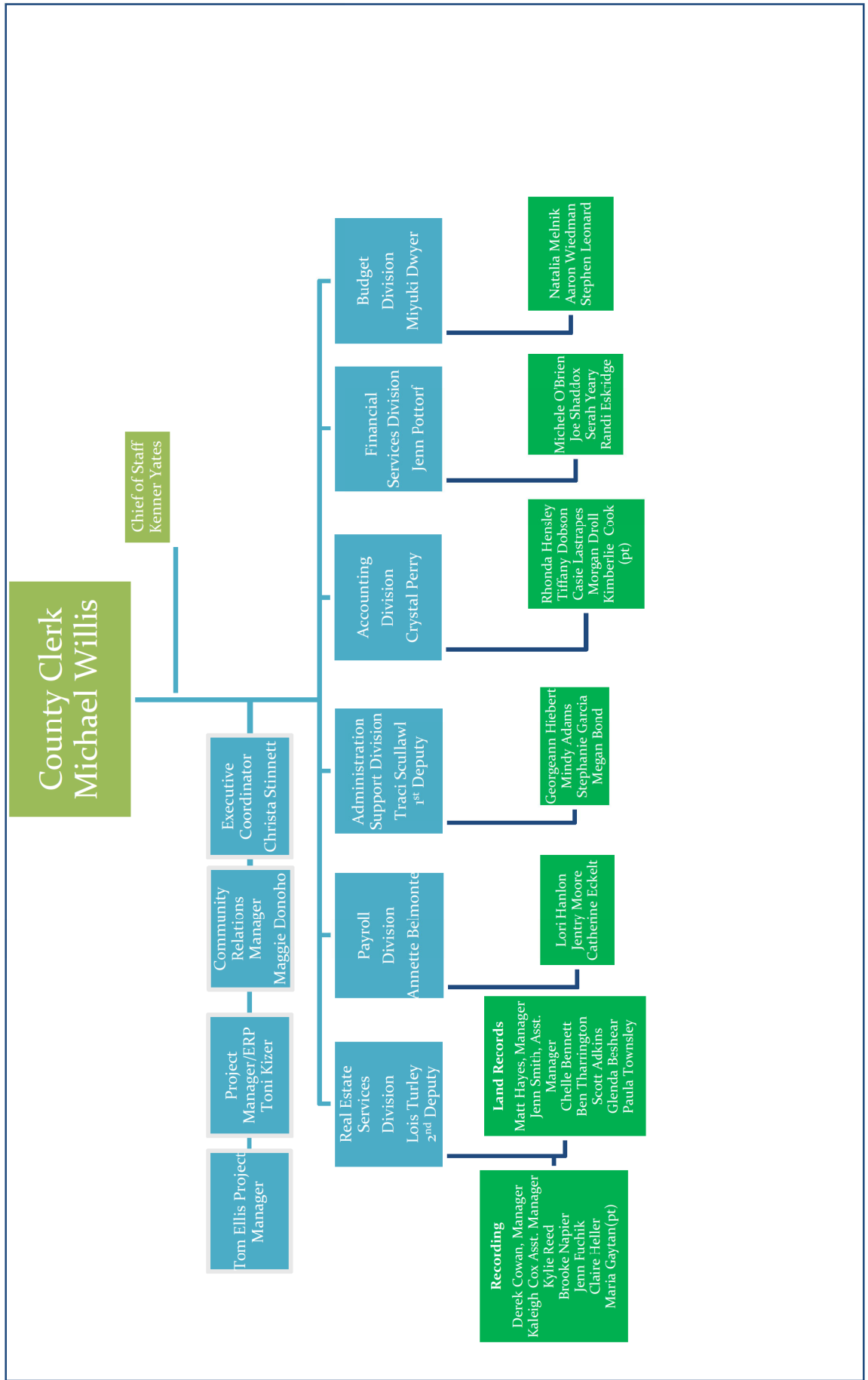
Our Mission

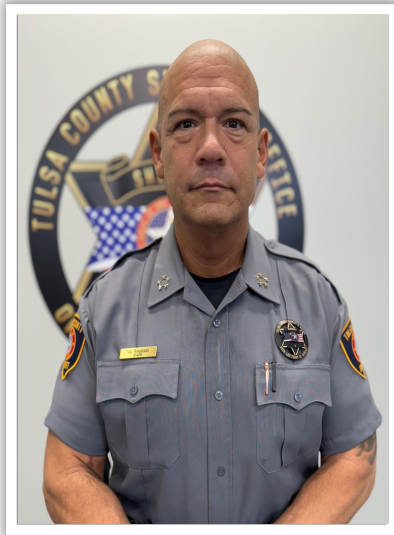
In addition to the County Clerk and his direct staff, the Tulsa County Clerk's Office is organized into the following six divisions:

- **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 Commissions, 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

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.

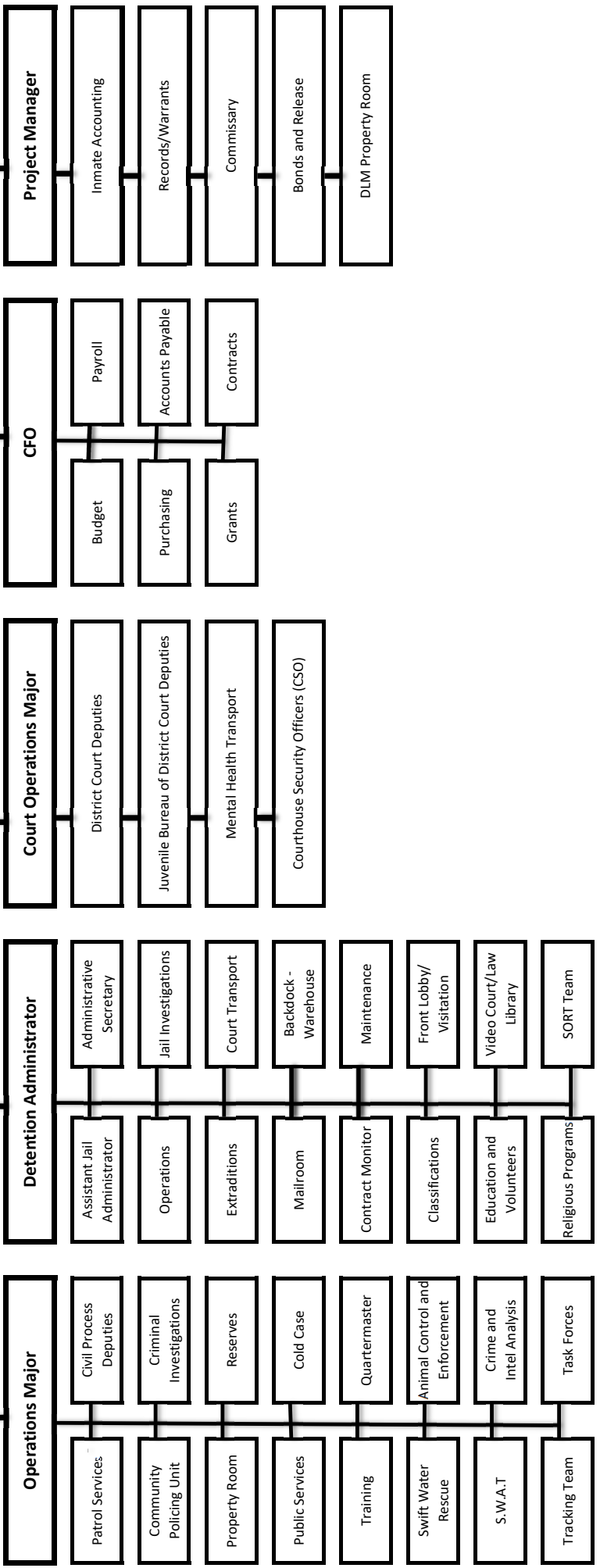
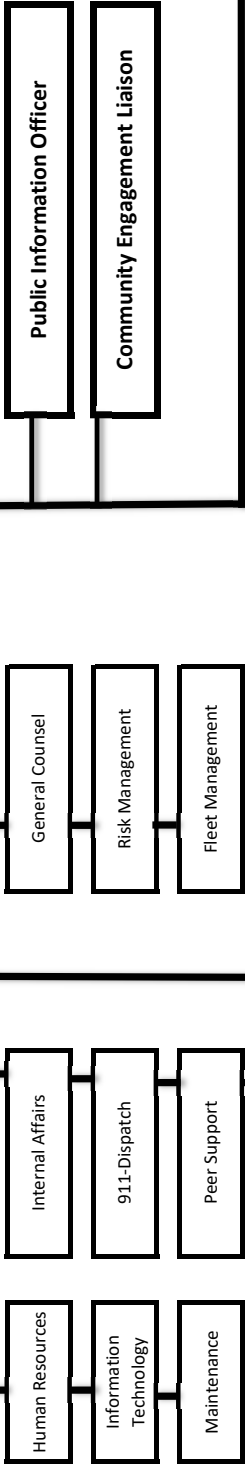
INNOVATIVE application of available technology for crime prevention, detection, reporting, apprehension, and incarceration of criminals.

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 Sheriff

Undersheriff





Tulsa County Assessor
John A. Wright

Our Mission

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***

Our Mission

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.

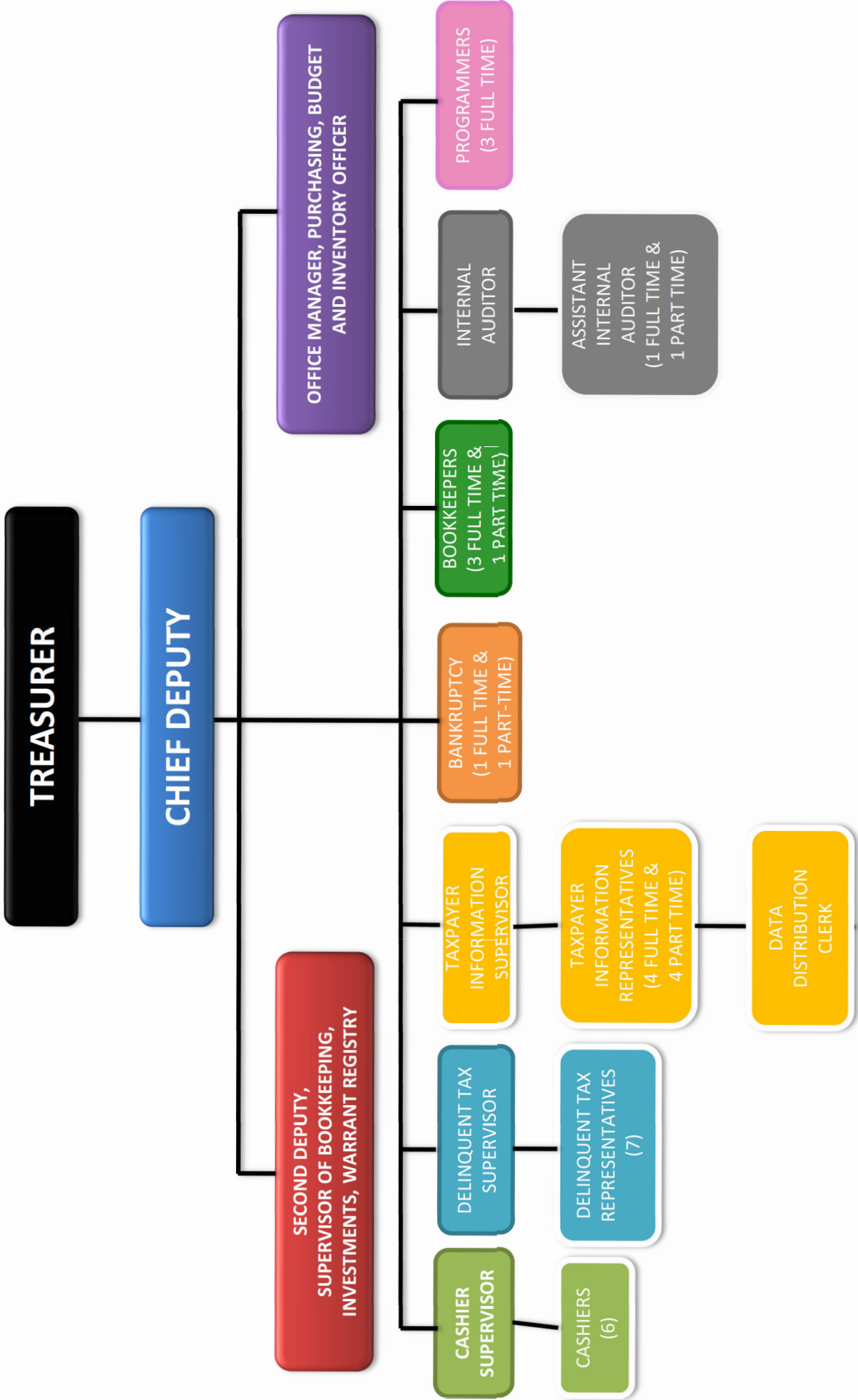
After collection, revenues are ultimately disbursed by the treasurer. Funds are disbursed to the public schools, Tulsa Community College, Tulsa Technology Center, the City- County Library system, municipalities within Tulsa County and Tulsa County Government. All of the funds paid to the Tulsa County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

Our Mission

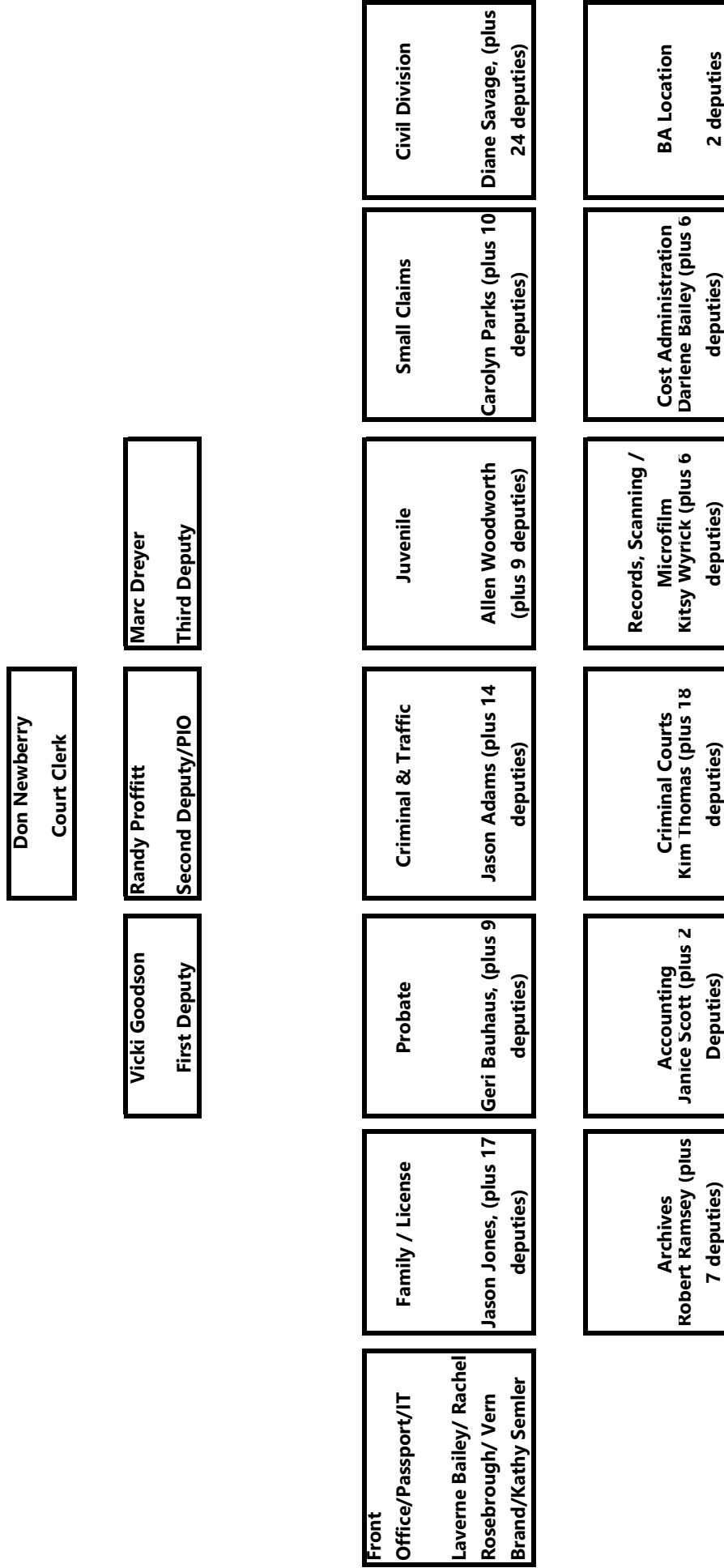
The mission of the Court Clerk is to serve the public and the Courts with excellence; to file, log, and maintain accurate records.

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**

Our Mission

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.

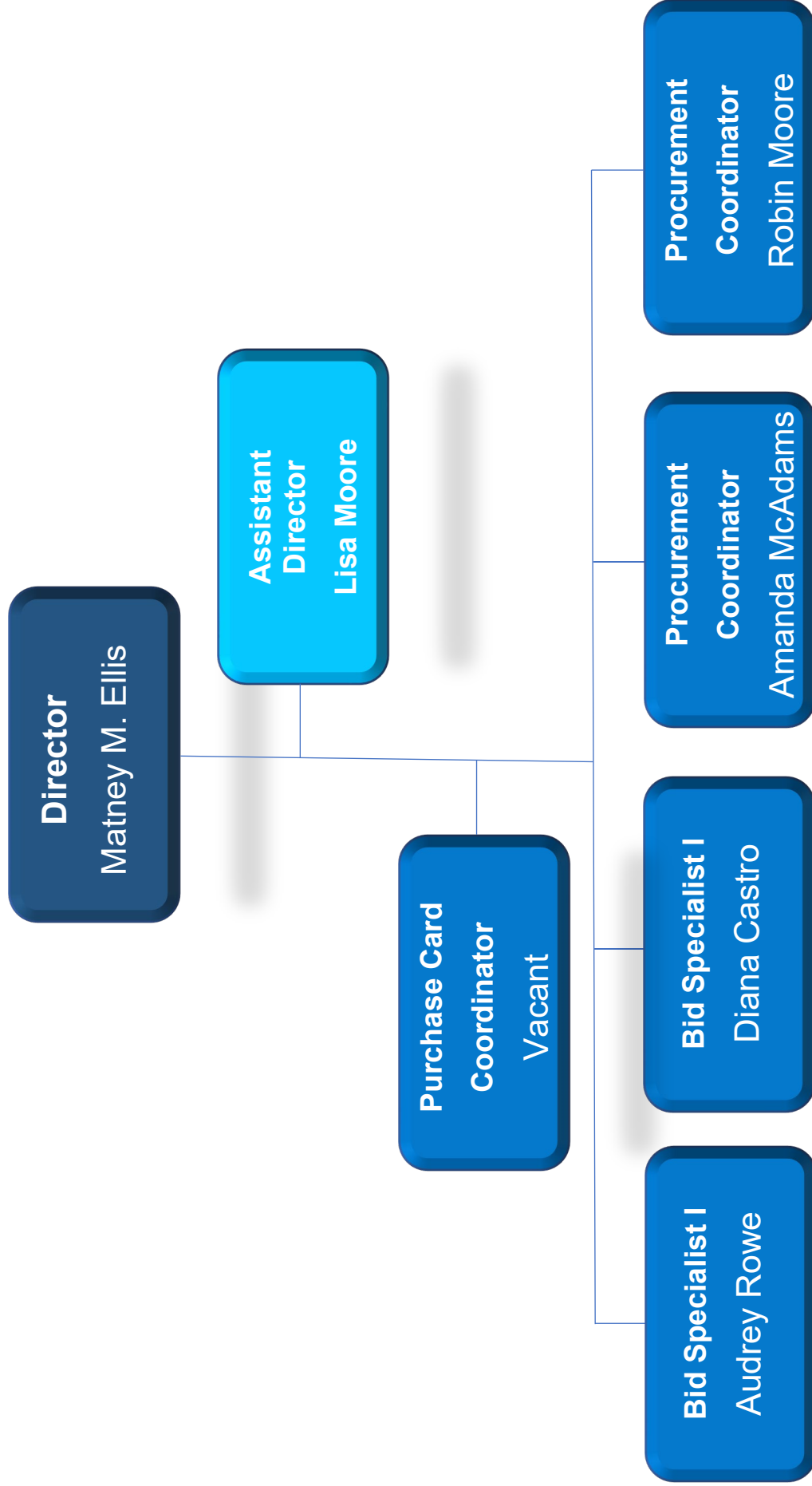
All County purchasing is centralized in the Procurement Department which has statutory authority under Title 19 § 1500 County Purchasing Act to develop, implement and promote policies and procedures that allow the procurement of materials, equipment and services through contracts that are flexible, value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

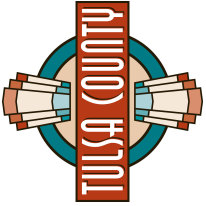
Our Mission

An Affirmative Action Employer Committed to Workplace Diversity

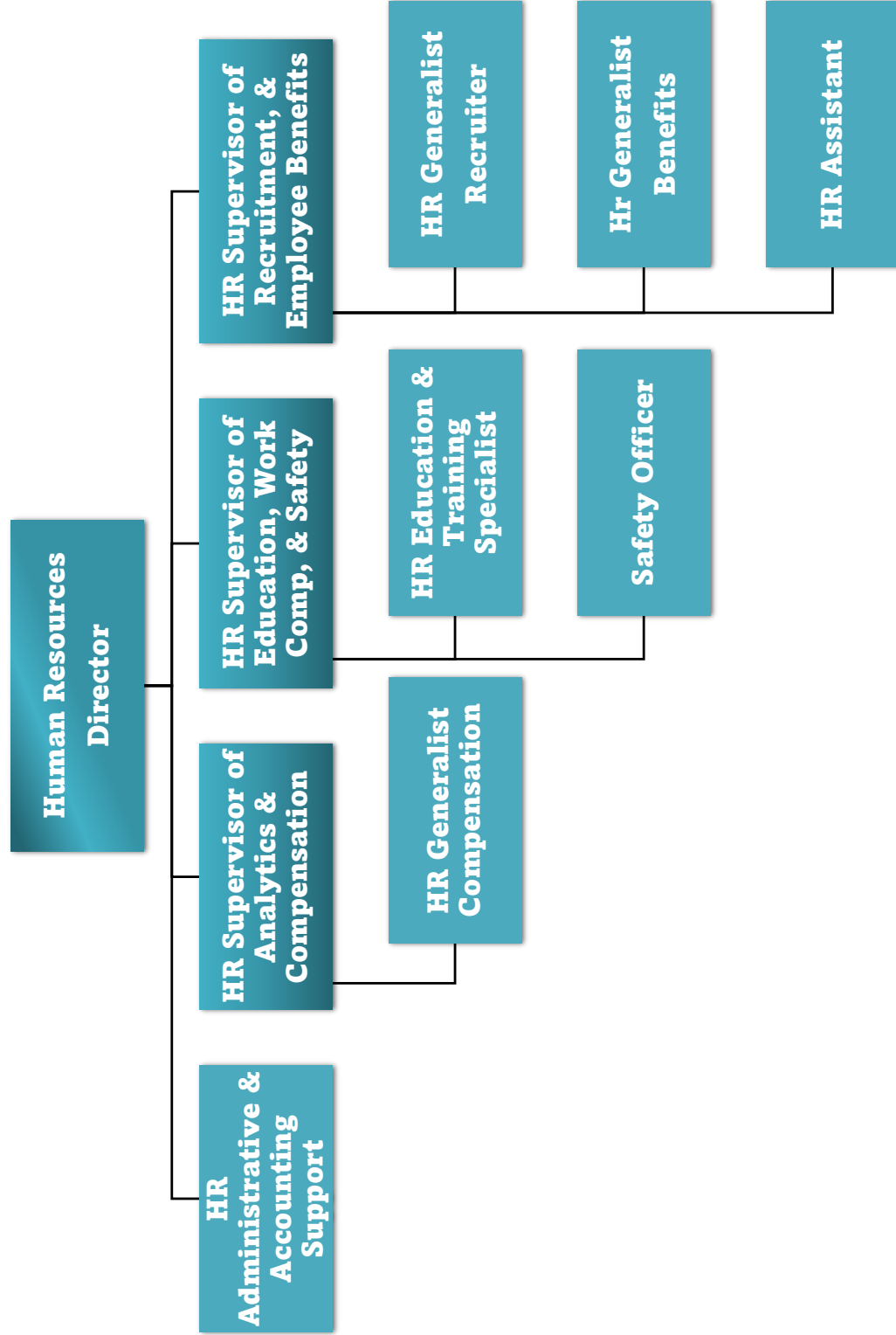
The Human Resources Department through strategic partnerships and collaboration works to recruit, develop, train, and retain a high performing and diverse workforce. Our goal is to foster a healthy, safe, and productive work environment throughout Tulsa County. We serve employees, their families, departments, 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***

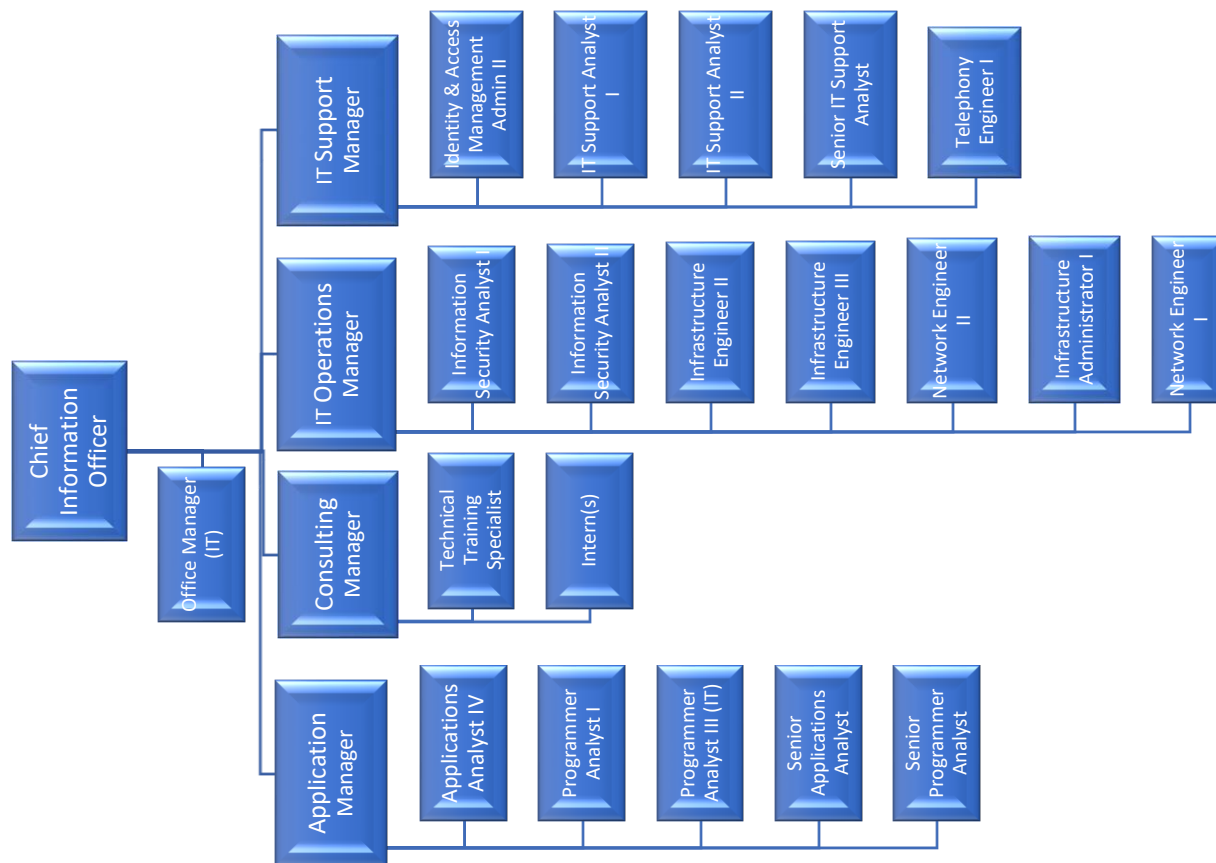
Our Mission

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

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.

INFORMATION TECHNOLOGY





***Director
Ronny Walker***

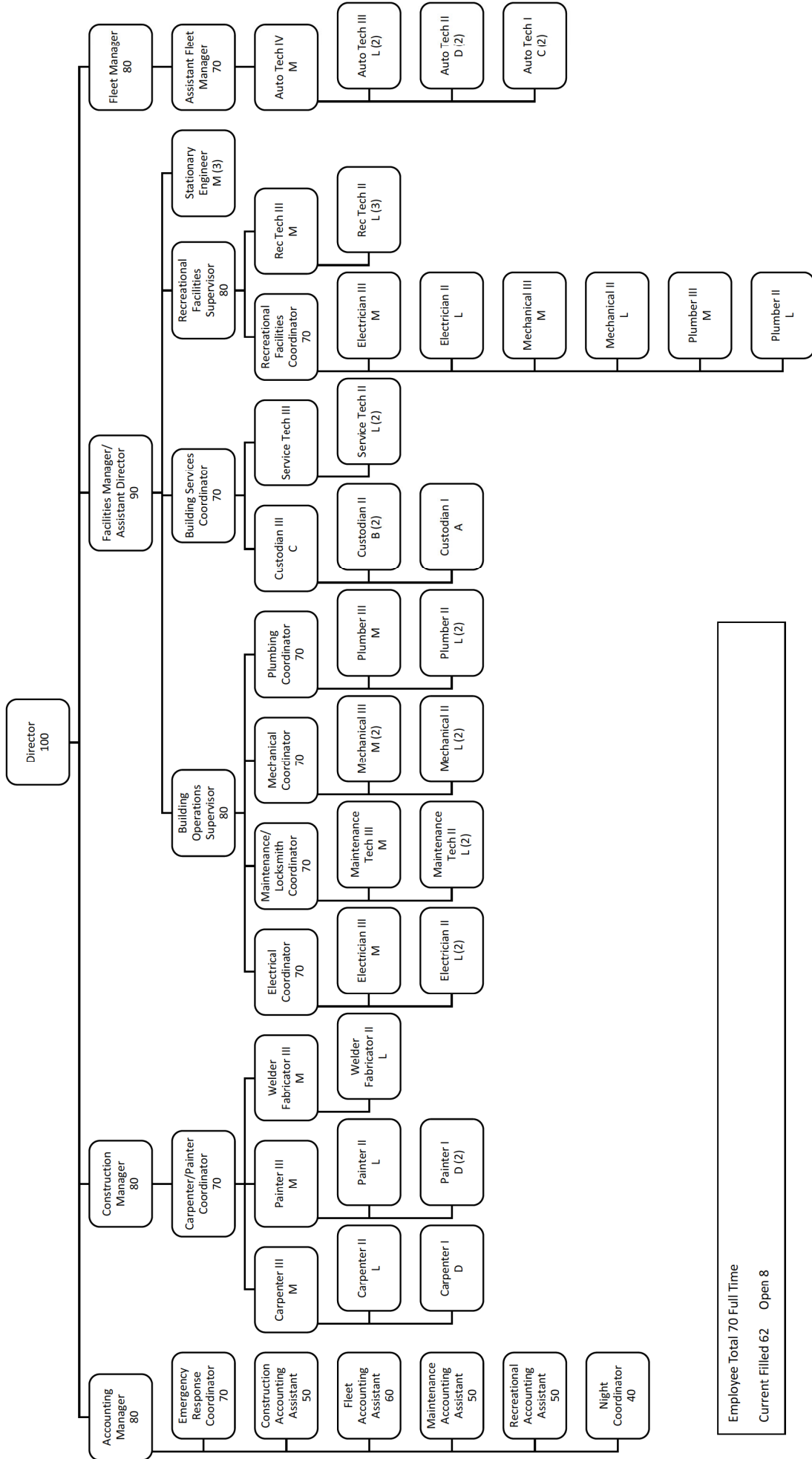
Our Mission

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.

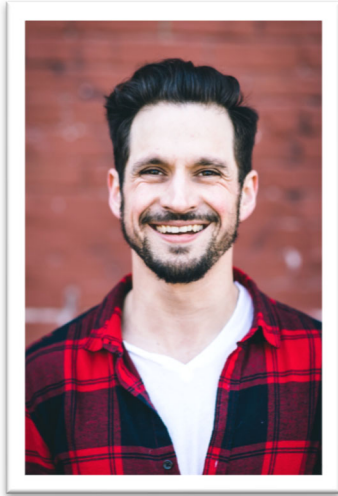
Building Operations and Fleet Maintenance has 70 employees in 9 sections – Administrative, Building Services, Carpenter/Paint Shop, Electrical, Fleet Maintenance, Maintenance/Locksmith, HVAC Mechanical, Plumbing and Recreational that is primarily responsible for 1,444,829 square feet in 24 locations 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 1,800 purchase orders and 4,300 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 \$500,000 for the year.

Building Operations FY 2025



Employee Total 70 Full Time
 Current Filled 62 Open 8



*Director
Matthew Spassov*

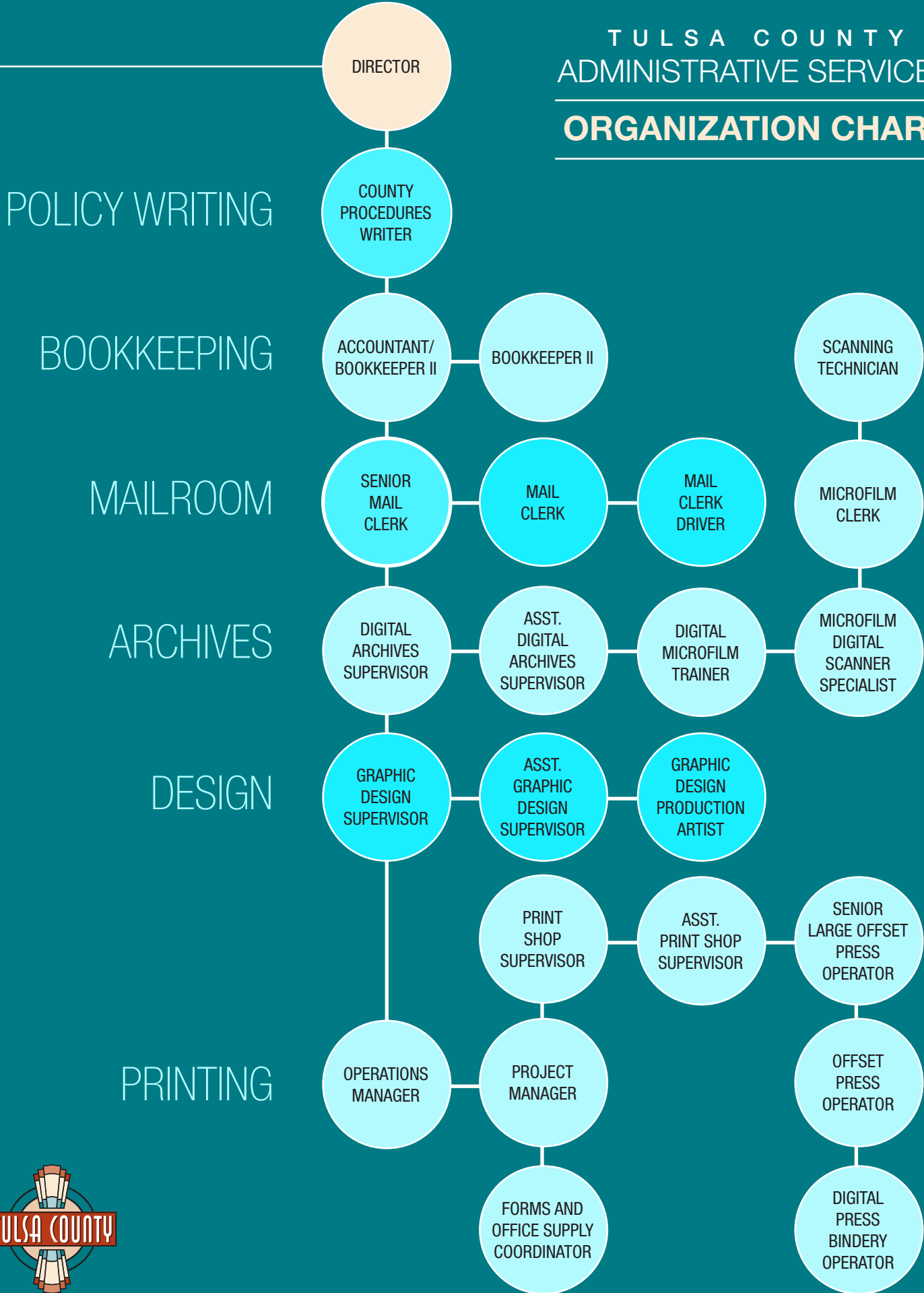
Our Mission

The dynamic staff of the Administrative Services Division supports Tulsa County with graphic design and marketing, print services, digital archiving, and administrative personnel. Services provided by the Division include:

- Collaboration with County and State Election Boards by providing print services for election needs including, but not necessarily limited to, ballots, voter registration cards, and public announcements;
- Providing graphic design and printing services to non-profits throughout Tulsa County;
- Creation of promotional products to support the County brand (i.e., banners, flyers, County merch, etc.);
- Writing and editing County-specific policies;
- Delivering of County-business mail to participating Divisions and agencies;
- Archiving of important County records; and
- Many other services which help keep the County running smoothly and efficiently.

The Administrative Services Division's core missions are to provide essential support to Tulsa County Divisions and agencies, employees, public, local municipalities, and nonprofit organizations and to promote the County brand and a unified message regarding County goals and services in all that they do.

TULSA COUNTY
ADMINISTRATIVE SERVICES
ORGANIZATION CHART





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BOCC Other Services

Engineering/Highways/Levee

Inspections

Social Services

Early Settlement

Court Services

County Parks



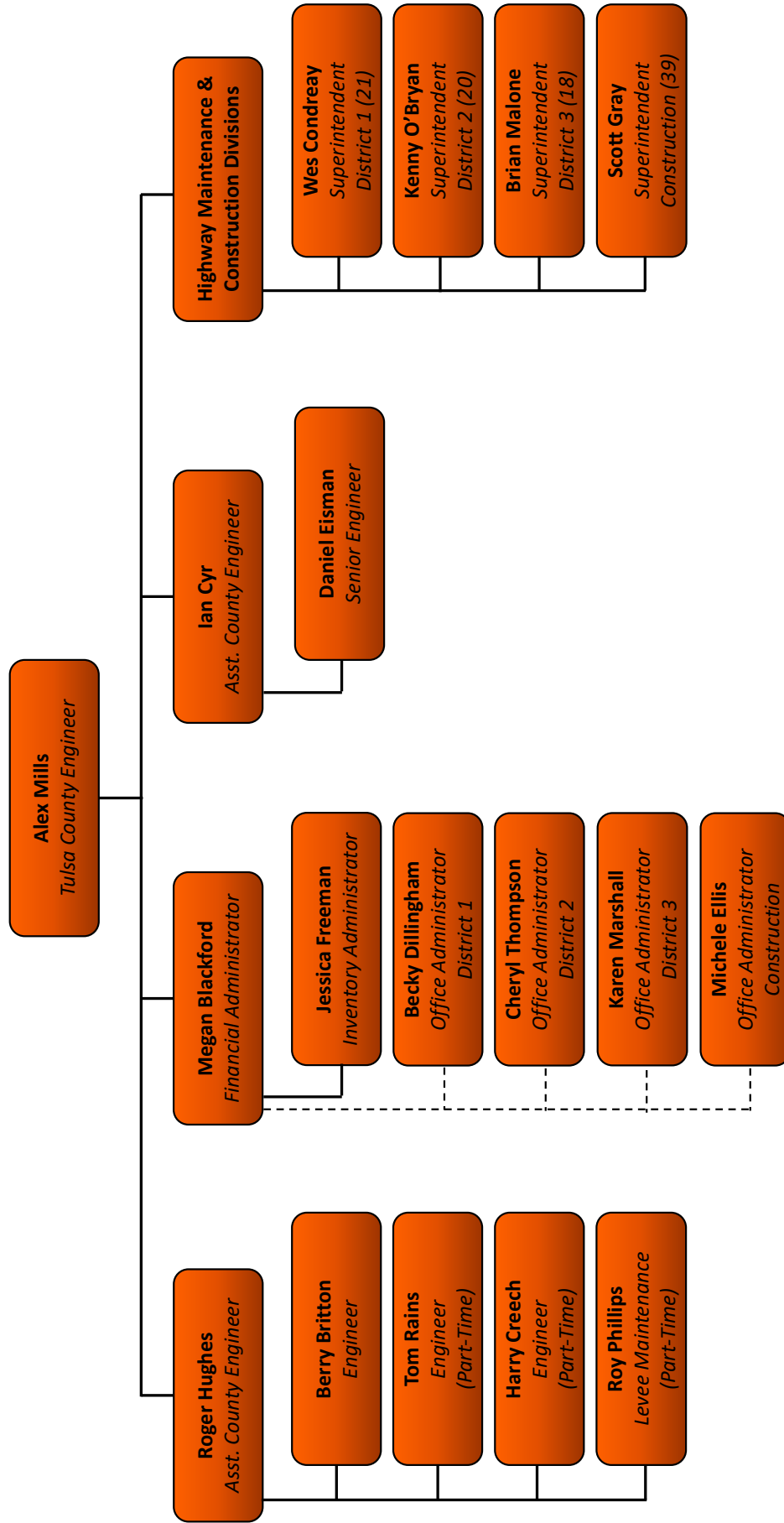
*Director
Alex Mills*

Our Mission

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 as well as the Jenks and Haikey Creek Levee systems. 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



* Org Chart includes both General Fund and Cash Fund employees.



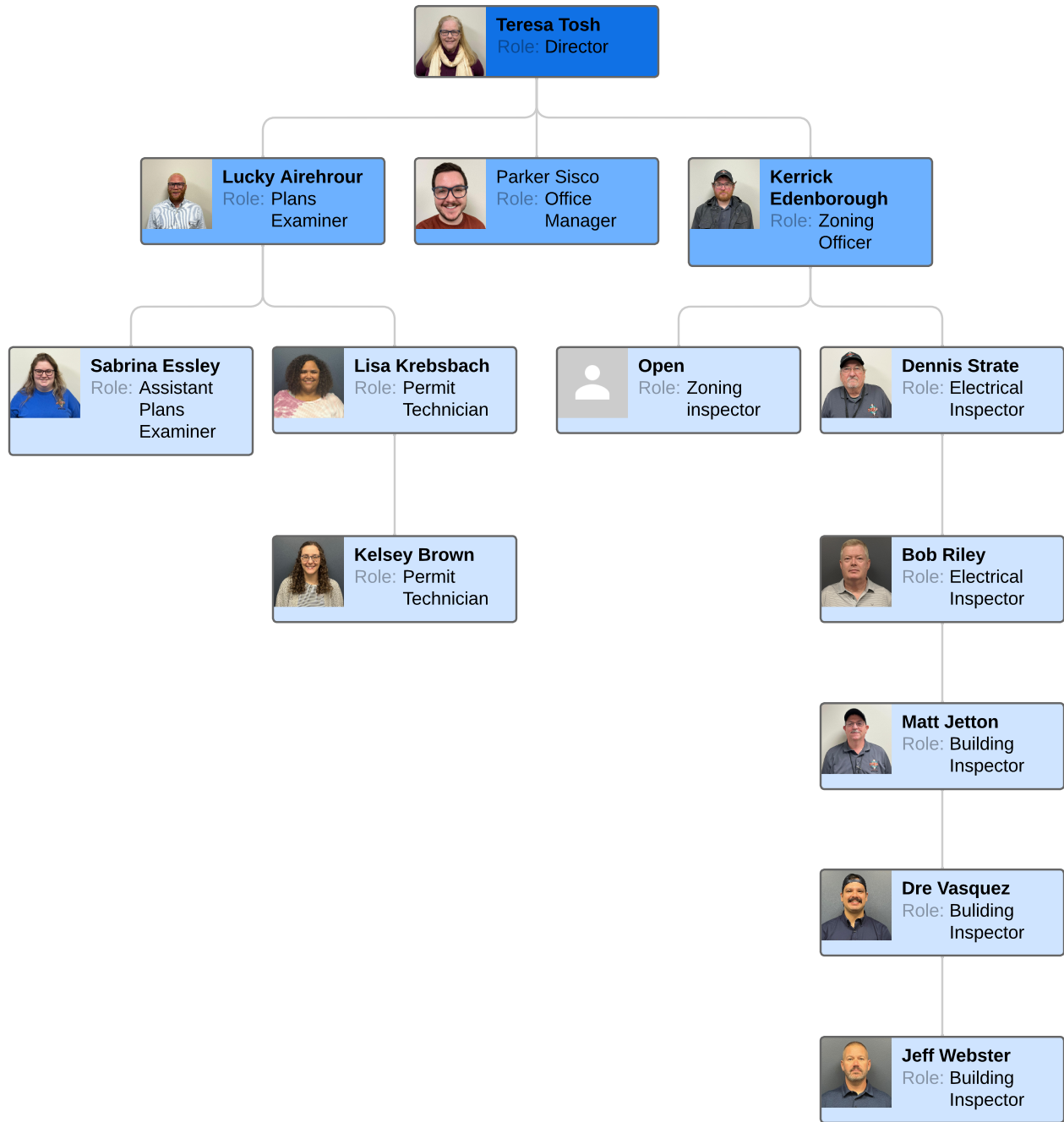
*Director
Teresa Tosh*

Our Mission

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



Our Mission

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 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

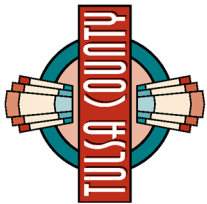
TULSA COUNTY SOCIAL SERVICES provides critical services through several vital programs...

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

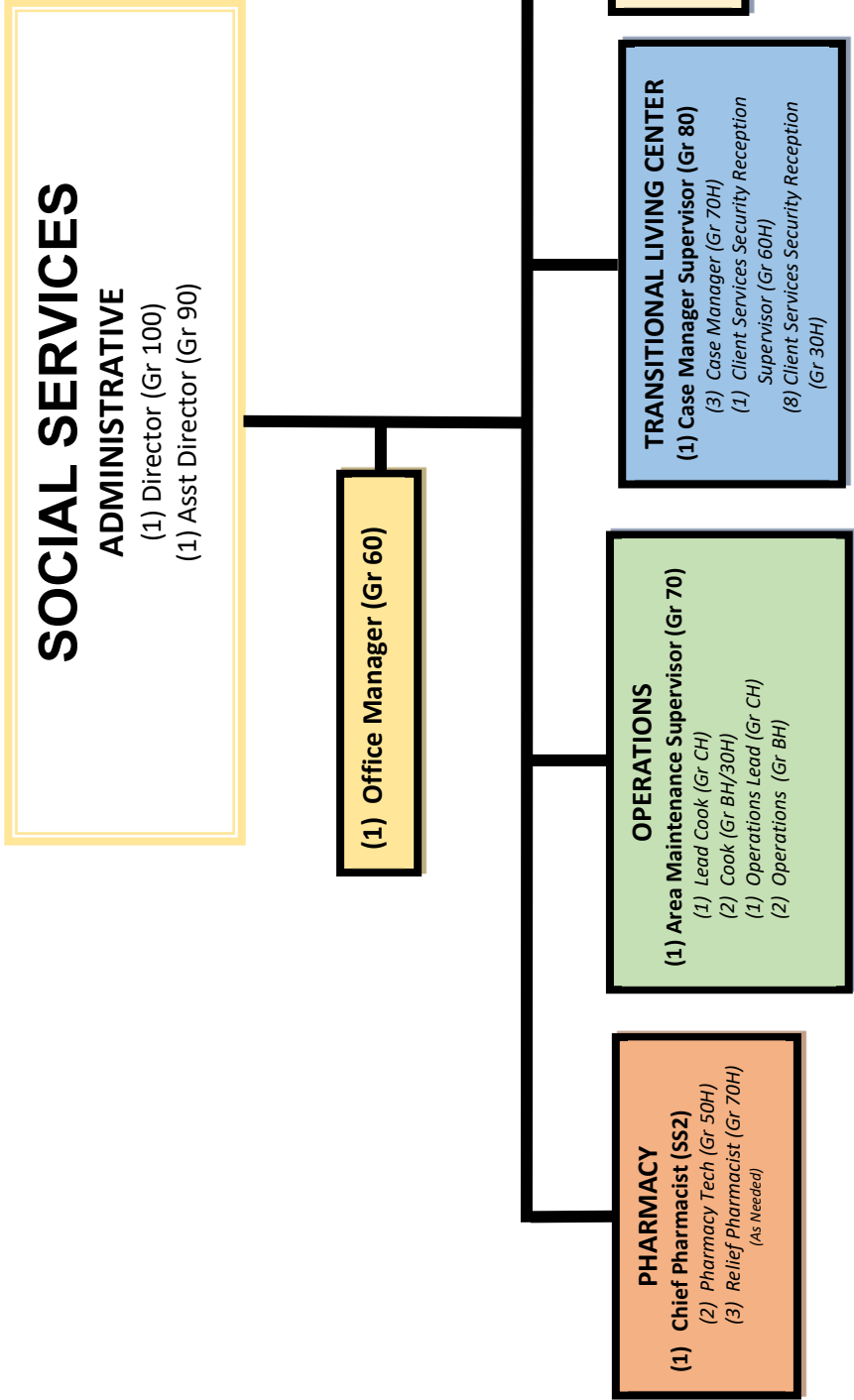
THE GEORGE PROTHRO, MD PHARMACY OF TULSA COUNTY – Provides a variety of pharmaceutical products at discounted prices. Many senior citizens access services through this program because of the ever-increasing cost of medications. This pharmacy is the only one of its kind in the State of Oklahoma.

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.



Tulsa County Social Services
Organizational Chart
February 23, 2024





Director
LeiLani Armstrong

Our Mission

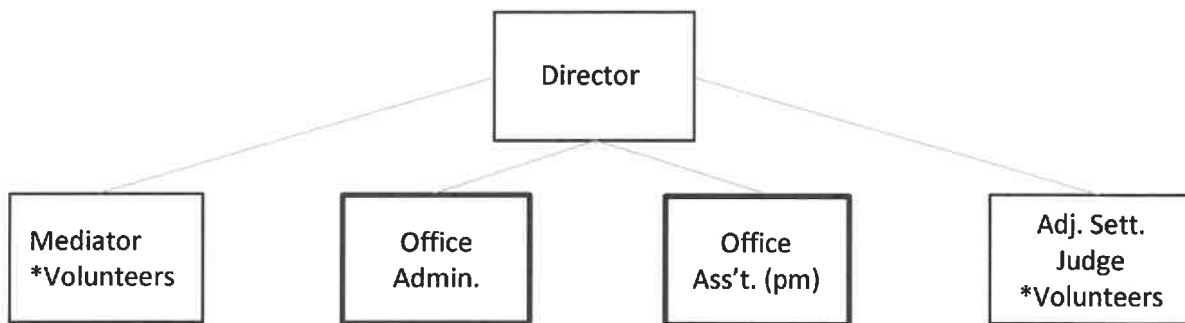
To provide high quality conflict resolution services to the courts and residents of northeast Oklahoma that are fair, effective, inexpensive, and expeditious, as an alternative to traditional litigation.

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.
- Recruits and trains volunteer mediator candidates from the community-at-large, as well as the legal community in accordance with the Supreme Court of Oklahoma’s chosen model of facilitative mediation.
- Mentors mediator candidates throughout the certification process.
- Provides mock mediation demonstrations and/or speakers to update civic groups, 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

Our Mission

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

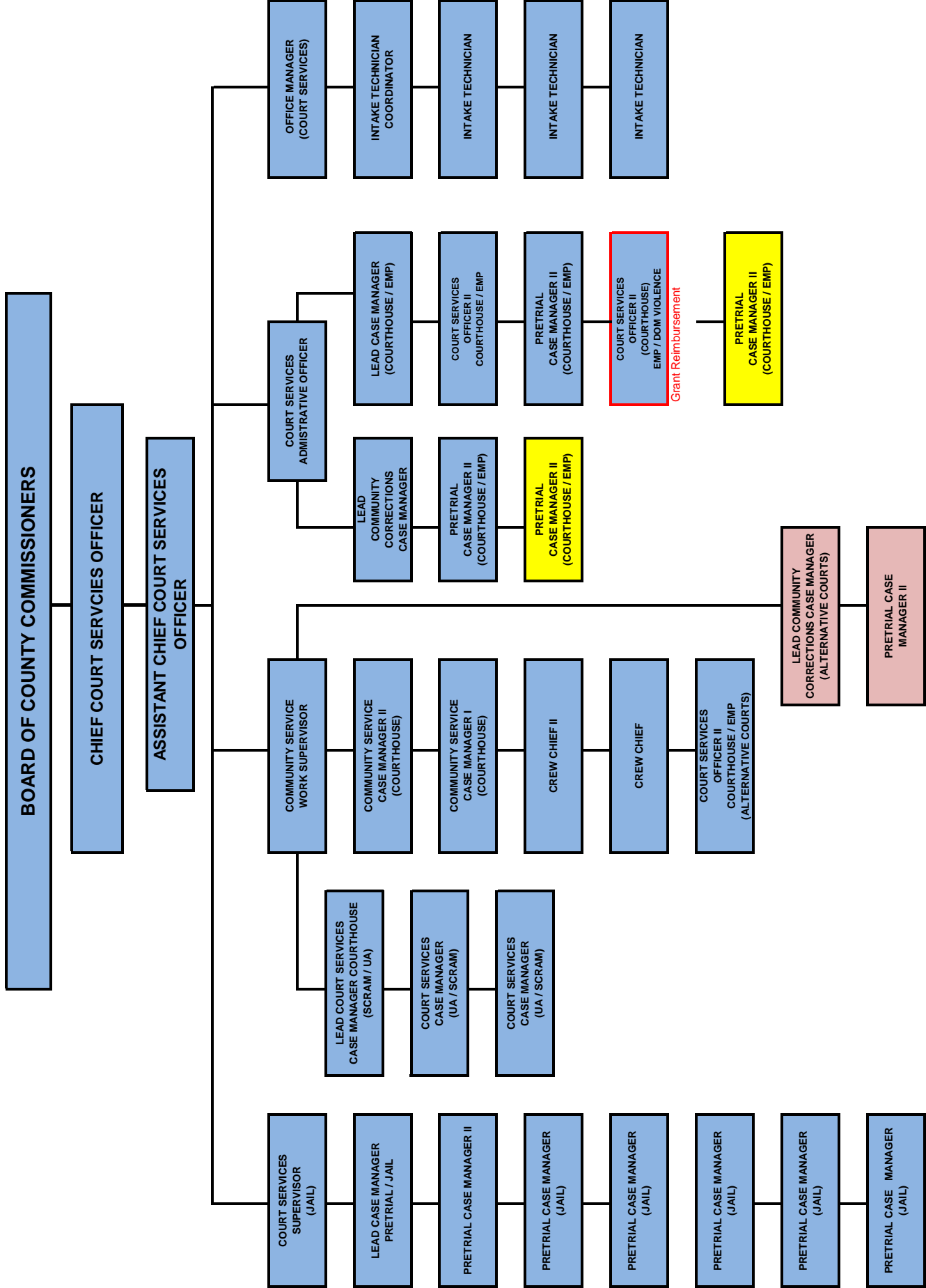
Court Services is located in the Tulsa County Courthouse, on the first floor, room 110. Court Services was originally established in 1963 and was then referred to as the New Day Program. Court Services has added many services over the past 59 years and attempts to meet the needs of the ever-changing 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.



POSITIONS NOT FILLED

FILLED POSITIONS

ALT COURTS



*Director
Charles Wall*

Our Mission

To be a public benefit that enhances the quality of life, health, and well-being of Tulsa County citizens by providing equitable access to quality parks, recreation, leisure, facilities, and programs.

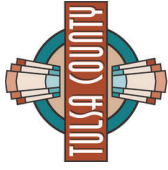
VISION

Tulsa County Parks celebrates the diverse personalities of the parks and amenities across the county. From golf courses and a nationally renowned tennis facility to restaurants, pavilions, sports venues, and trails, the parks offer a wide array of recreational features that appeal to our visitors.

CORE VALUES

Our Core Values shape our organization, defining our character and guiding our actions. Committed to serving the Tulsa County community with honesty, integrity, and fairness, we excel in all operations, embracing challenges with courage and perseverance. Dedicated to enhancing residents' quality of life, we provide diverse recreational programs and maintain parks to the highest safety and beauty standards. Partnering with volunteers and interested groups, we maximize resources to ensure valued recreational programs and responsible fiscal management.

TULSA COUNTY PARKS ORGANIZATION CHART 2024



PARKS & RECREATION

PARKS BOARD

PARKS DIRECTOR

ADMINISTRATIVE ASSISTANT

ADMINISTRATION

ACCOUNTING AND BUSINESS MANAGER

COMMUNICATION MANAGER

BOOKKEEPER (2)

COMMUNICATION ASSOCIATE

PART-TIME RECREATION AIDE/COURIER

OPERATIONS

PARKS MAINTENANCE SUPERINTENDENT

AREA MAINTENANCE SUPERVISOR (4)

MECHANIC SHOP SUPERVISOR

EQUIPMENT OPERATOR

MECHANIC (4)

LABOR MAINTENANCE II (22)

LABOR MAINTENANCE III (3)

PART-TIME SEASONAL

GOLF COURSE LEAD

SPLASH PARK TECHNICIAN

SPLASH PARK TECHNICIAN ASSISTANT

GOLF

SUPERINTENDENT OF GOLF OPERATIONS

GOLF COURSE SUPERINTENDENT

GOLF COURSE LEAD

FIRST ASSISTANT GOLF COURSE SUPERINTENDENT

ASSISTANT GOLF SUPERINTENDENT (3)

GOLF COURSE SUPERVISOR

IRRIGATION SPECIALIST (2)

GREENSKEEPER III

GREENSKEEPER II (12)

PART-TIME SEASONAL (4)

RECREATION

RECREATION SUPERINTENDENT

ACTIVITIES COORDINATOR (6)

SPLASH PARK/ POOL MANAGER (2)

NATURALIST

SPLASH PARK ASSISTANT

RECREATION LEADER III (6)

SPLASH PARK MONITORS (12)

RECREATION LEADER II (5)

LIFEGUARD (10)

RECREATION LEADER I (5)

REFEREE / UMPIRE (3)

PART-TIME SEASONAL (4)

DIR. OF GOLF OPS JSJ-LAFO & SOLA

FOOD SERVICE GROUPSERVE-LAFO & SOLA

TENNIS M & M TENNIS

TULSA LITTLELEAGUE BASEBALL



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Section IV

Other Offices

District Attorney

Election Board

Juvenile Bureau

Public Defender

Alternative Courts



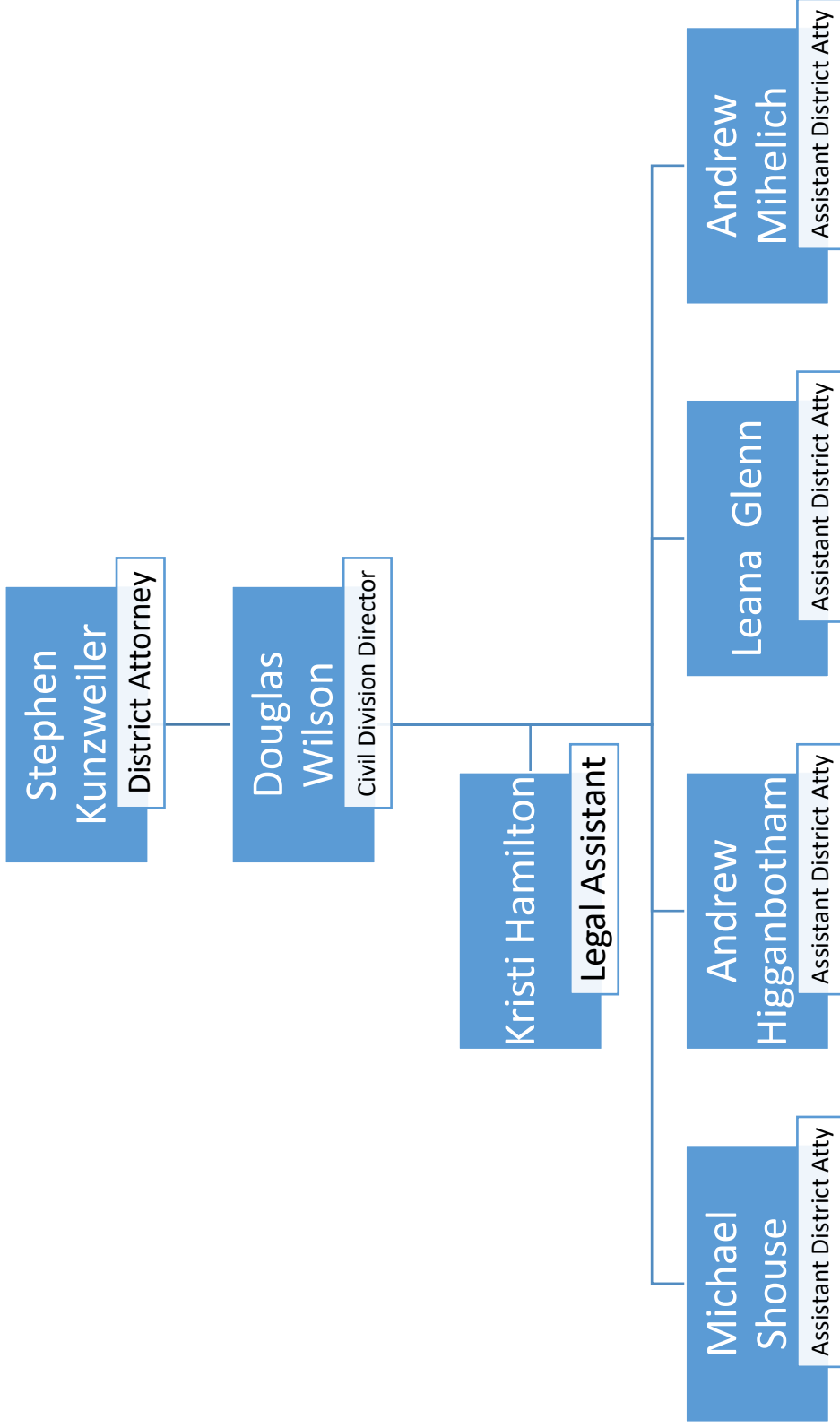
*Tulsa County District Attorney
Stephen A. Kunzweiler*

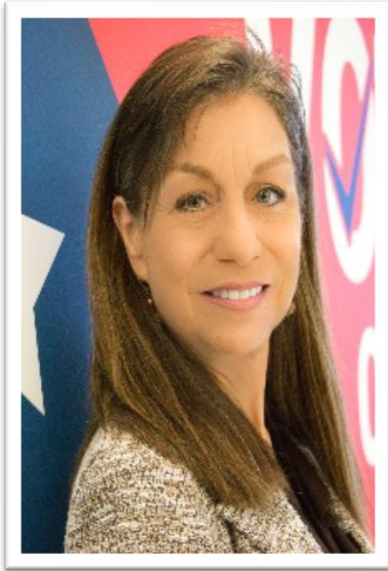
Our Mission

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, and by delivering timely, accurate election results with strict adherence to Oklahoma Law and our governing ethics.

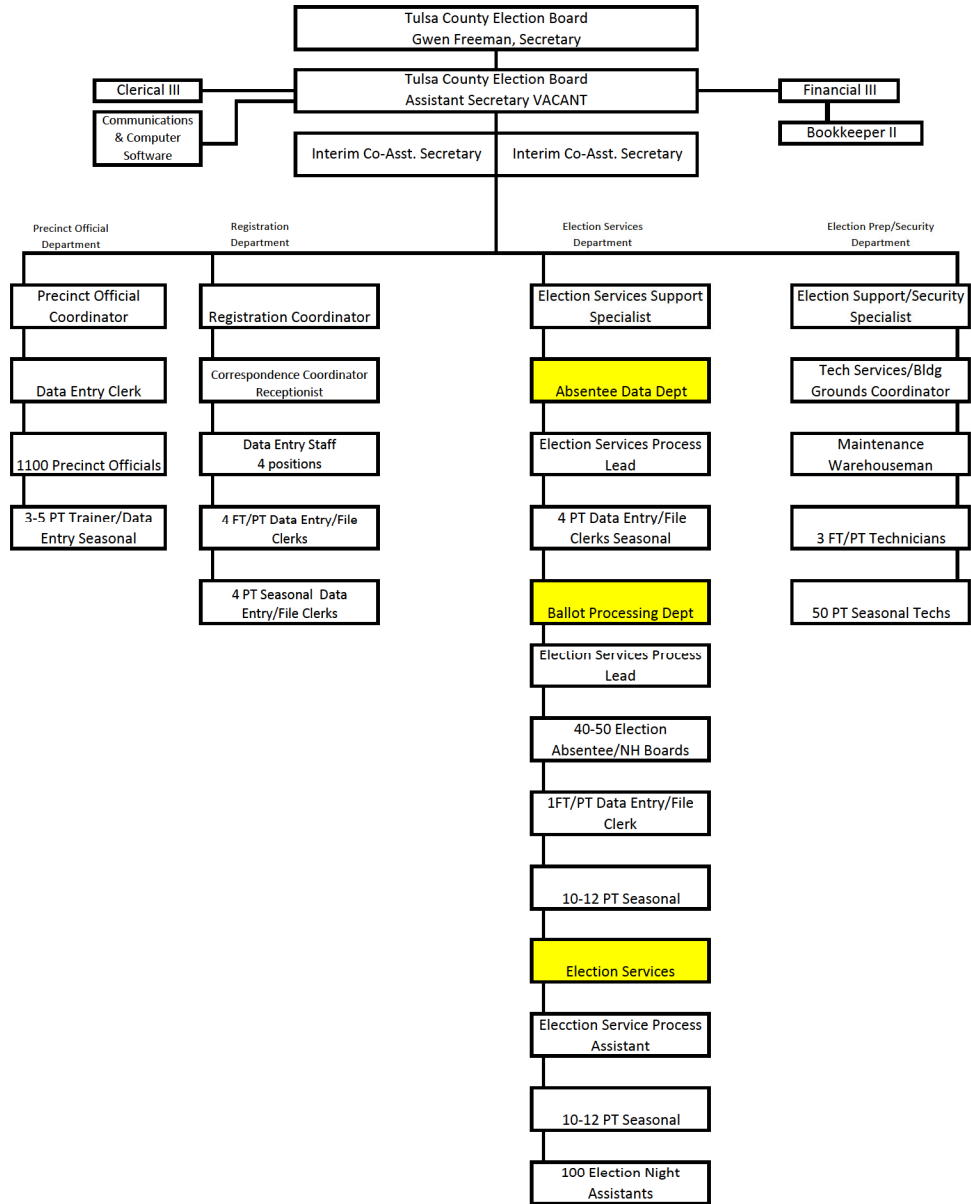
The Tulsa County Election Board consists of a three-member board and twenty full time staff members. Our 2023-2027 Board members are Gwen Freeman, Secretary; Bob Jack, Republican; and Megan Cruz Boone, Democratic. Chairman and Vice-Chairman are appointed every four years by their party and the Secretary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

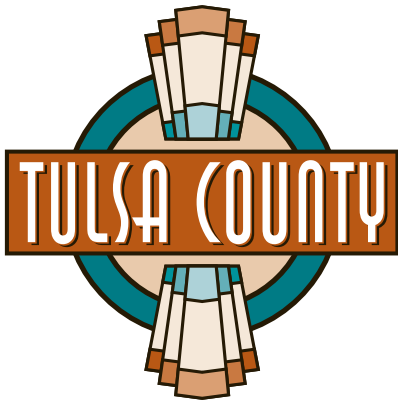
Within the Election Board staff, there are several employees who perform many job functions. The Election Services Support Specialist is responsible for a large portion of the preparation of all elections conducted; and is the lead supervisor of the Absentee Department. The Election Support/Security 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 381,481 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 1300 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





Our Mission

Improving our community through prevention, diversion, intervention, and empowerment with the youth and families we serve.

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.

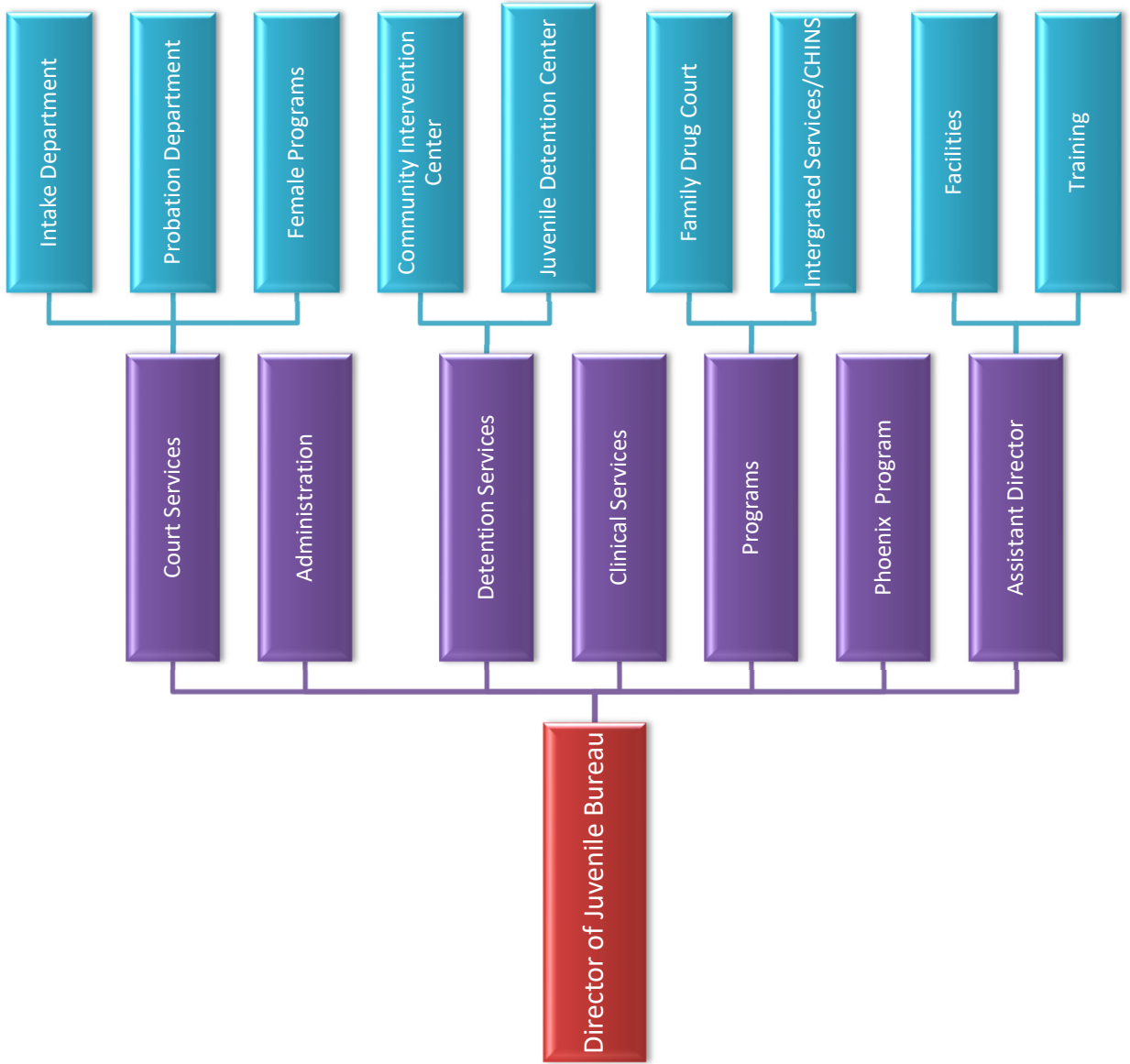
The mental health and psychological services program provides vital therapeutic services to youth and families across the Bureau. These services include mental health counseling, therapeutic and educational groups, crisis intervention and case management. The Children in Need of Supervision (CHINS) program 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, guarding, shelter or transferred to detention.

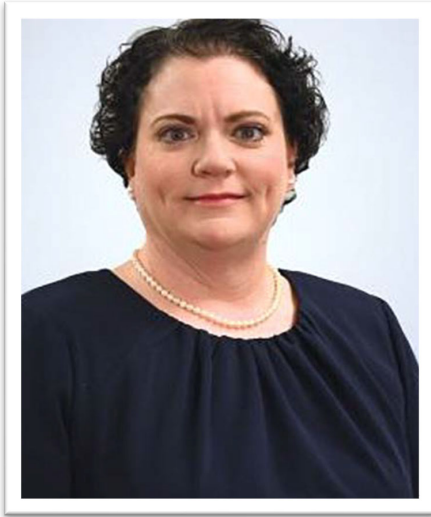


TULSA COUNTY JUVENILE BUREAU





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Chief Public Defender
Lora Howard

Our Mission

We fight for the rights of every person we serve in Tulsa County through vigorous, compassionate, and creative legal advocacy.

Lora Howard is the Tulsa County Chief Public Defender, leading an office of 61 full time employees, including 45 Assistant Public Defenders, as well as part time staff and legal interns.

WHAT DOES THE PUBLIC DEFENDER DO?

The Tulsa County Public Defender's Office provides client-centered legal representation driven by our clients' priorities. We represent both adults and juveniles who are charged with a criminal offense in Tulsa County and cannot afford to hire private counsel. This representation begins when a person is arrested and set for a bond hearing and continues until the case is resolved, including representation through jury trial and appeal. We represent indigent adults in guardianships and civil mental health hearings. Additionally, we represent children in juvenile deprived cases, adoptions, guardianships, and divorce or custody disputes involving allegations of abuse or neglect.



***Program Director
Ericka Jeffords***

Our Mission

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.

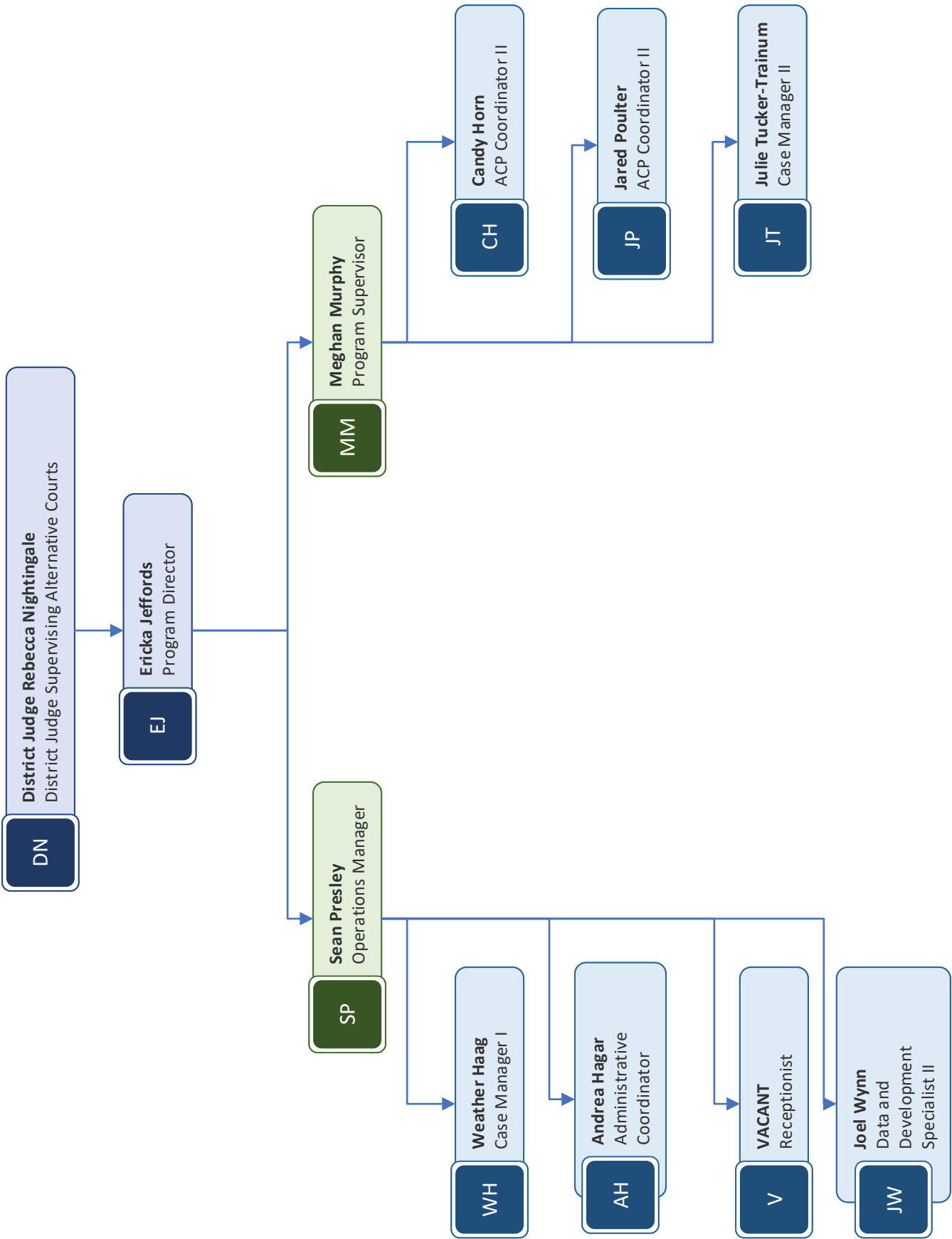
Adult Drug Court

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





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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*

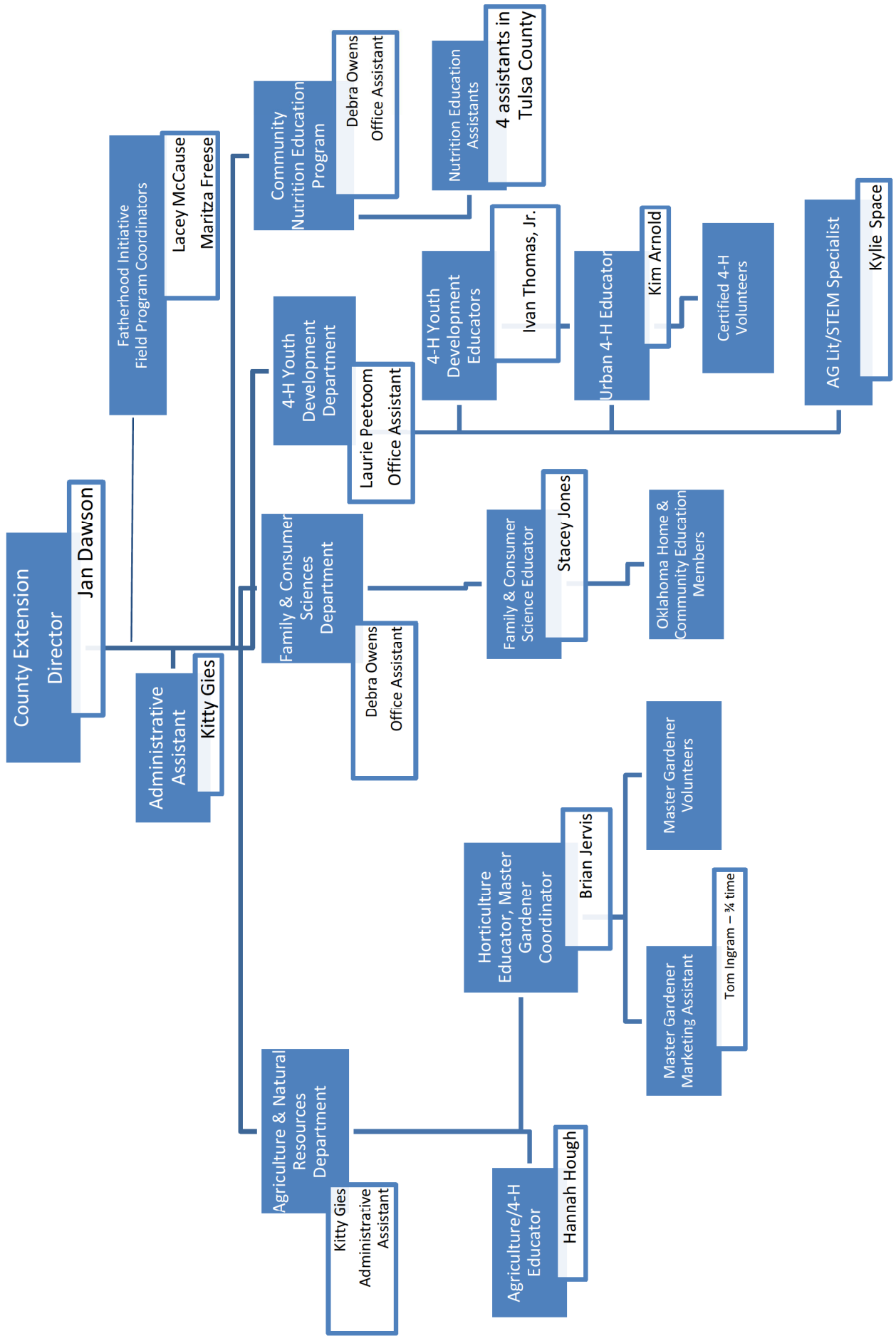
Our Mission

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. This unbiased, research base is what makes the Cooperative Extension Service unique.

The Cooperative Extension Service has a 110-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. We are privileged to help support individuals, families, businesses, and communities in meeting life's challenges. The Extension Service provides access to research-based information and educational programs on a wide range of topics, from agriculture and horticulture to nutrition, health, and community development. This information empowers individuals to make informed decisions about their lives, businesses, and communities. Extension programs support community development by addressing local needs and challenges. Whether it is providing resources for small businesses, offering training for local government officials, or organizing community events, Extension plays a key role in strengthening communities and enhancing quality of life. Extension offers valuable resources and expertise to farmers, ranchers, and landowners, helping them improve productivity, adopt sustainable practices, and address environmental challenges. 4-H programs provide opportunities for youth to develop leadership, citizenship, and life skills through hands-on learning experiences. These programs help prepare the next generation of leaders and engaged citizens. Extension offers programs aimed at promoting healthy lifestyles and preventing chronic diseases. This includes nutrition education, food safety training and initiatives to increase access to fresh, healthy foods in underserved communities. The Extension Service works closely with local government agencies, schools, businesses, nonprofit organizations, and other stakeholders to address community needs and leverage resources more efficiently. This collaborative approach strengthens the impact of Extension programs and fosters a sense of collective responsibility for community well-being. The Extension Service contributes to the economic vitality of communities by supporting agriculture, small businesses, and workforce development initiatives. By helping individuals and businesses improve their skills and productivity, Extension programs stimulate economic growth and create opportunities for prosperity. Overall, Tulsa County Extension is an essential resource for communities like Tulsa County, providing education, support and encouragement for individuals, families, businesses, and organizations to thrive and succeed.

Tulsa County OSU Extension Office





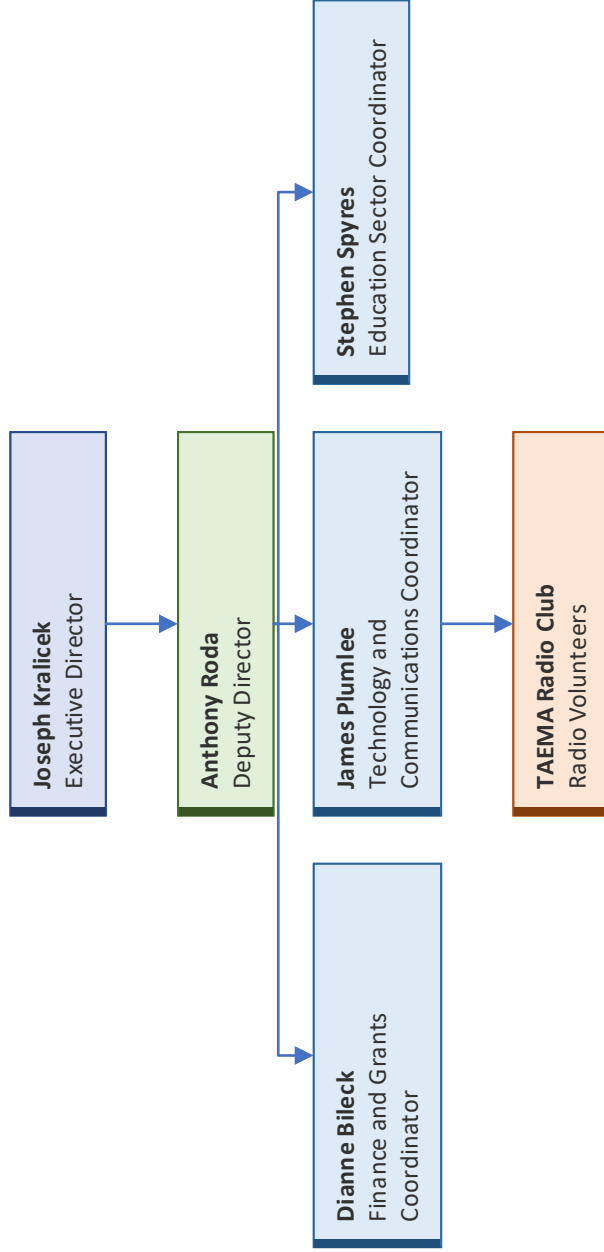
Executive Director
Joseph Kralicek

Our Mission

The mission of the Tulsa Area Emergency Management Agency (TAEMA) is to reduce the loss of life and property and protect our institutions from all hazards by leading and supporting the organizations within Tulsa County in a comprehensive, risk-based emergency management program of mitigation, preparedness, response, and recovery.

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 106 outdoor warning sirens and is responsible for conducting emergency warnings.

Tulsa Area Emergency Management Agency





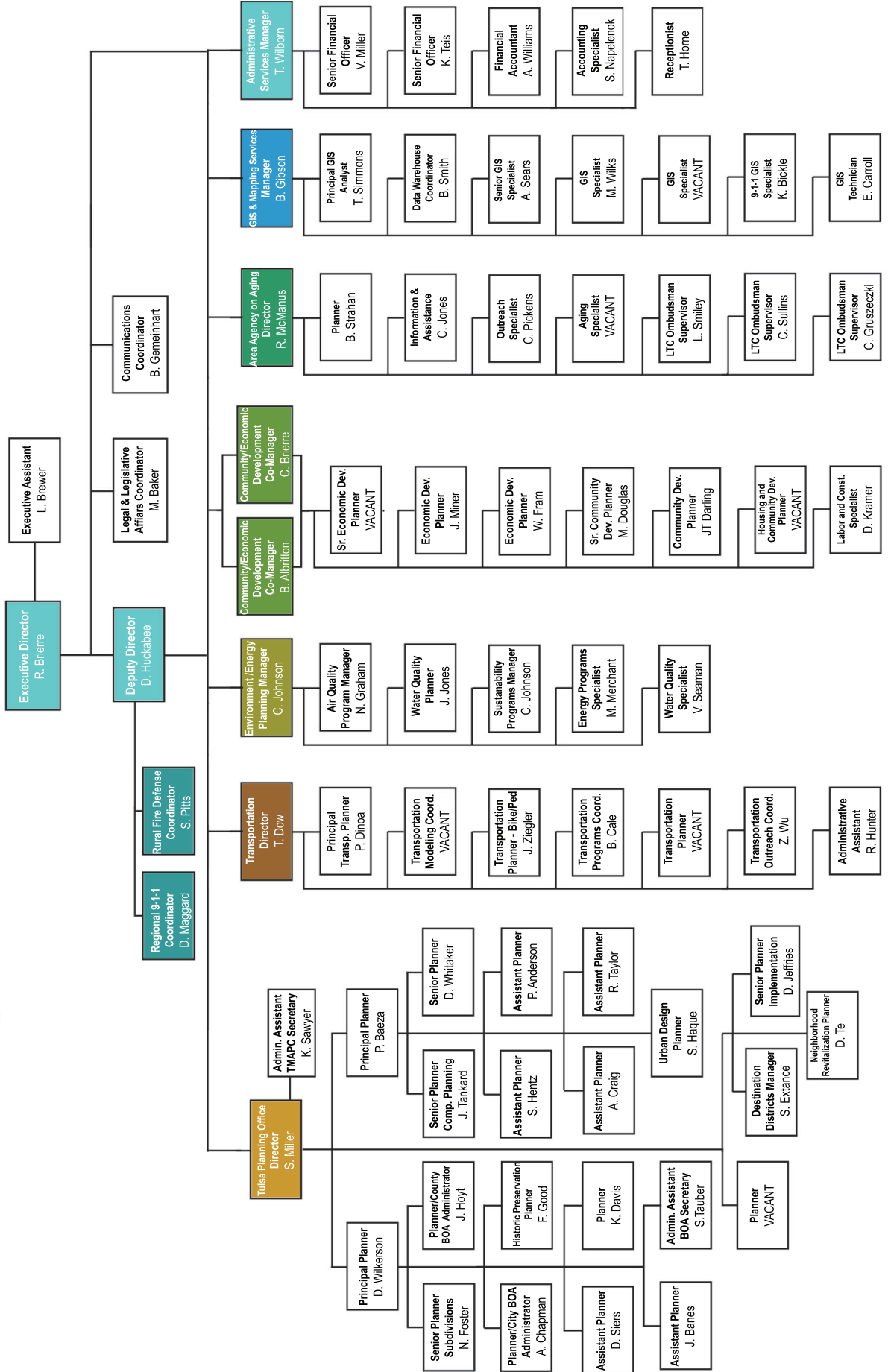
***Executive Director
Rich Brierre***

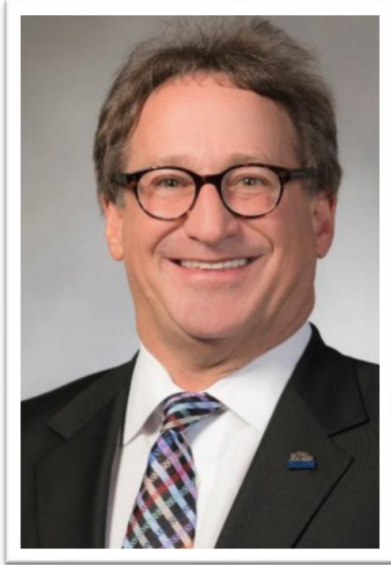
Our Mission

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.

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 Organizational Chart





President & CEO

Mike Neal

Our Mission

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
 918.565.1201
 TULSACHAMBER.COM



EXECUTIVE & ADMINISTRATION

Kalle DeLong, Executive Assistant to President & CEO
 Candace Kraft-Self, Executive Assistant to Executive Vice President and COO
 Lynette Friesland, 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, MidAmerica Industrial Park
 Arthur Jackson, Senior Vice President of Economic Development
 Rue Ramsey, Vice President Workforce & Talent Strategies
 Brian Thomsberg, Vice President of Economic Development
 Holly Foreman, Senior Director of Economic Development
 Ama Abrokwal, PhD, Director of Research
 Stacy Smith, Director of Economic Development
 Angie Zarlor, Director of Economic Development
 Lynette Isaac, Project Manager, Workforce and Talent Strategies
 Tammie Kolker, Executive Assistant for Economic Development

REGIONAL TOURISM

Greg Gallant, Vice Chair, Regional Tourism, President & CEO, Tulsa Federal Credit Union
 Frauke Petersen, Vice Chair, Sports CEO, Luxa Enterprises
 Renee McKenney, SVP, Tulsa Regional Chamber / President, Tulsa Regional Tourism
 Ashleigh Bachert, Vice President of Tourism Operations
 Tim Chambers, Vice President of Marketing & Communications
 Patti Krauser, Director of Research and Data Strategy
 Lauren Rogers, Marketing Manager
 Leah Davis, Executive Assistant for Regional Tourism

CONVENTION & SPORTS SALES

Kathleen Bognie, Director of Sales
 Joel Koester, Director of Sports Sales, Tulsa Sports Commission
 Marlene Lvaudais, National Sales Manager
 Mark Frie, Chair, FMAC CEO, Tulsa Performing Arts Center Trust
 Matt Stockman, Director of Experience & Events
 Rachel Nogaliski, Destination Services Manager

TULSA FMAC

Natalie Dankert, Tulsa FMAC Manager

EXPERIENCE & EVENTS

Matt Stockman, Director of Experience & Events
 Rachel Nogaliski, Destination Services Manager

GOVERNMENT AFFAIRS

Stephanie Grobor, Vice Chair, Government Affairs President, Blue Cross and Blue Shield of Oklahoma
 Elizabeth Osburn, Senior Vice President of Government Affairs
 Katie Heike, Vice President of Government Affairs
 Marissa Gomez, Government Affairs Manager
 Tyhana Garrett, Government Affairs, TYPROS & Mosaic Program Coordinator

OKLAHOMA & TULSA BIZPAC

Gordy Guest, Vice Chair, Tulsa BizPac Senior Principal & CEO, Cynergy
 Margaret Erling, 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, NOROAM
 Justin McLaughlin, Executive Vice President & COO
 TyPROS
 Aba Hammond, Immediate Past Chair, TYPROS Investment Analyst/Program Manager, Incisians Central LLC
 David Tolette, Executive Director of TYPROS
 Diversity, Equity & Inclusion
 Miesse Campbell, Vice Chair, Diversity, Equity and Inclusion Diversity & Inclusion Program Manager, Learning & Development, Williams
 Jonathon Long, Vice President of Diversity, Equity and Inclusion

STRATEGIC INITIATIVES



FINANCE, IT & QUALITY

Nancy Carter, Senior Vice President of Finance & IT
 Rachel Kraft-Self, Accounting Manager
 Shannon Hicks, Accountant
 Jim Morgan, Vice President of Quality

RESOURCE DEVELOPMENT

Bill Knight, Vice Chair, Resource Development President, Inghit Automotive Group
 Allison Walden, Senior Vice President of Resource Development
 Brian Walker, Vice President of Member Engagement
 Taylor Matheson, Senior Member Relations Manager
 Kalle Boatright, Member Engagement Manager
 Haley Thompson, Resource Development Administrator
 OPEN, Member Engagement Manager
 OPEN, Director of Programs

SMALL BUSINESS CONNECTION

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

COMMUNICATIONS, CREATIVE SERVICES & EVENTS

Nicole Morgan, Vice Chair, Communications, Creative Services & Events CEO, Resolve PR
 Jim Morgan, Senior Vice President of Communications, Creative Services & Events
 Bryan Campbell, Director of Creative Services
 Morgan Wilson, Vice President of Events
 Taylor Light, Senior Director of Communications
 Ashleigh Fritsch, Events Manager
 Taylor White, Graphic Designer
 Braden Paton, Account Executive
 Annika Seelin-Chan, Communications Coordinator

HUMAN RESOURCES

Cyrrha 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*

Our Mission

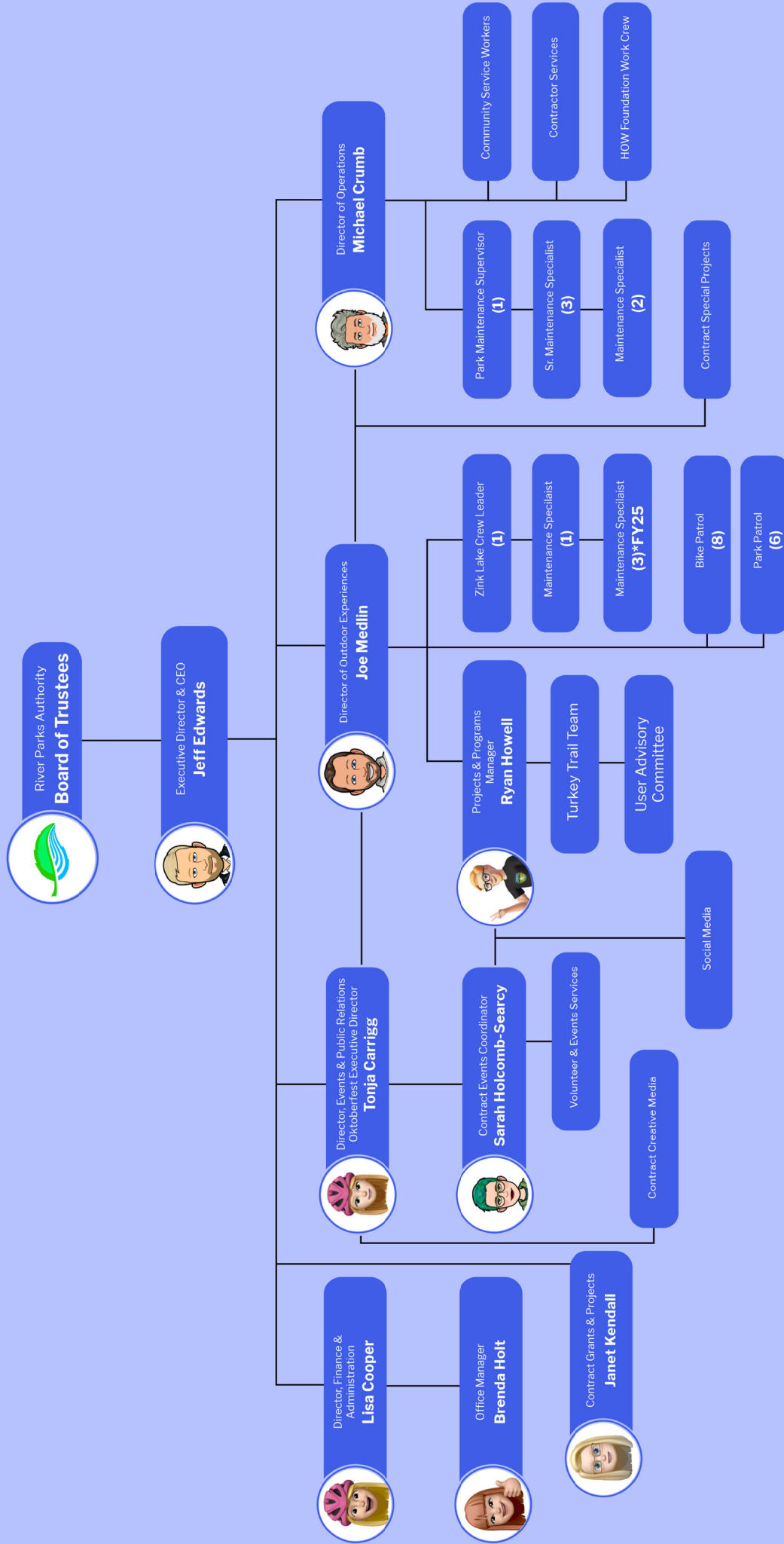
Budgeting to Serve Tulsa Citizens

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

ORGANIZATION CHART



Chairman: David Scott

Vice-Chairman: Terrance Gilliland

Member: Ruth Harrison



Our Mission

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.

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

2022-2023 Tax Apportionment Distribution by Entity

Appendix

Adoption of Budget

Certification of Excise Board

Affidavit of Publication

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, O.S. 19-265. To assist in the operation of the County Clerk's office, the 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 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 ten parks, which feature an 18-hole championship golf course, the nationally recognized Case Tennis Center at LaFortune Park that has outdoor and indoor tennis courts, and Chandler Park Splash Pad, which made USA Today's Top 10 Incredible Splash Pads in 2023. The main revenue source of the Parks Department is from golf fees.

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 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 Information Technology emergency funds, special capital projects, state grants, and federal grants, such as 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 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 5,619	\$ -	\$ 5,000	\$ -
Total Revenue	\$ 5,619	\$ -	\$ 5,000	\$ -

Use of Fund Balance	-	-	-	-
Total All Sources	\$ 5,619	\$ -	\$ 5,000	\$ -

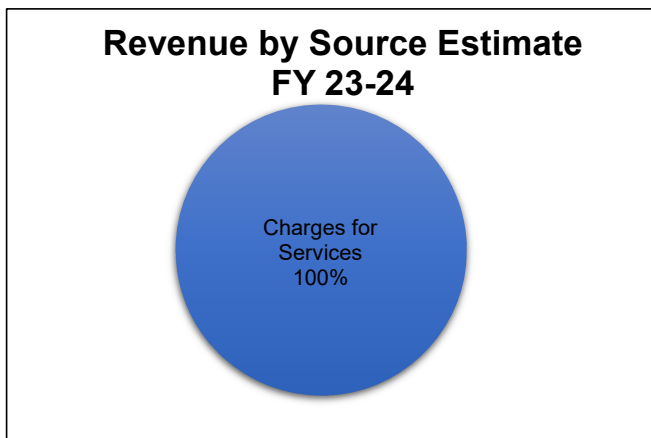
Expenditures by Category				
Non-Capital Expense	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Income (Loss)	\$ 5,619	\$ -	\$ 5,000	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 5,330	\$ 9,430	\$ 10,949	\$ 15,949
Additions/Reductions to Fund Balance:	5,619	-	5,000	-
Ending Fund Balance:	\$ 10,949	\$ 9,430	\$ 15,949	\$ 15,949

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



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 478,115	\$ -	\$ 596,044	\$ -
Miscellaneous Revenue	60	-	-	-
Total Revenue	\$ 478,175	\$ -	\$ 596,044	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 478,175	\$ -	\$ 596,044	\$ -

Expenditures by Category

Salaries and Comp	84,779	-	189,752	-
Employee Benefits	47,291	-	82,550	-
Travel and Training	10,231	-	13,672	-
Supplies	3,511	-	6,846	-
Other Services and Charges	21,620	-	333,914	-
Repair and Maintenance	680	-	7,043	-
Non-Capital Expense	13,746	-	27,540	-
Capital Outlay	-	-	113,325	-
Total Expenditures	\$ 181,859	\$ -	\$ 774,642	\$ -

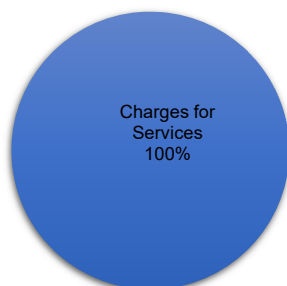
Income (Loss)	\$ 296,316	\$ -	\$ (178,598)	\$ -
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FUND BALANCE ANALYSIS

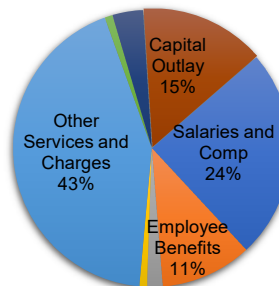
Beginning Fund Balance:	\$ 1,217,920	\$ 1,439,125	\$ 1,514,376	\$ 1,335,778
Additions/Reductions to Fund Balance:	296,316	-	(178,598)	-
Prior Year Adj.	140	-	-	-
Ending Fund Balance:	\$ 1,514,376	\$ 1,439,125	\$ 1,335,778	\$ 1,335,778

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 1,309,570	\$ -	\$ 982,310	\$ -
Miscellaneous Revenue	398	-	-	-
Total Revenue	\$ 1,309,968	\$ -	\$ 982,310	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 1,309,968	\$ -	\$ 982,310	\$ -

Expenditures by Category

Salaries and Comp	274,703	-	381,934	-
Employee Benefits	116,547	-	134,600	-
Travel and Training	53,415	-	59,574	-
Supplies	14,709	-	18,831	-
Other Services and Charges	143,545	-	216,959	-
Repairs & Maintenance	636	-	500	-
Capital Lease	8,153	-	13,020	-
Non-Capital Expense	185,669	-	365,085	-
Capital Outlay	30,687	-	17,016	-
Total Expenditures	\$ 828,064	\$ -	\$ 1,207,518	\$ -

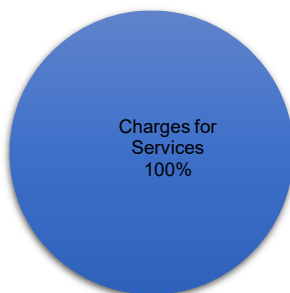
Income (Loss)	\$ 481,904	\$ -	\$ (225,208)	\$ -
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FUND BALANCE ANALYSIS

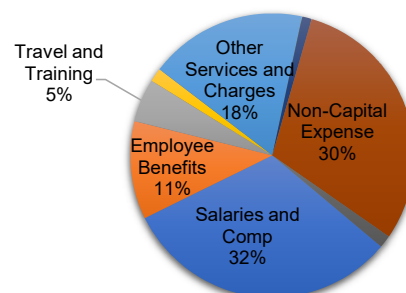
Beginning Fund Balance:	\$ 2,370,655	\$ 2,747,459	\$ 2,852,666	\$ 2,627,458
Additions/Reductions to Fund Balance:	481,904	-	(225,208)	-
Prior Year Adj.	107	-	-	-
Ending Fund Balance:	\$ 2,852,666	\$ 2,747,459	\$ 2,627,458	\$ 2,627,458

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 6,161,081	\$ -	\$ 6,864,431	\$ -
Charges for Services	839	-	863	-
Miscellaneous Revenue	124,376	-	1,579	-
Intergovernmental Revenue	8,956,279	-	9,643,705	-
Salaries Reimbursement	2,205	-	-	-
Total Revenue	\$ 15,244,779	\$ -	\$ 16,510,578	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 15,244,779	\$ -	\$ 16,510,578	\$ -

Expenditures by Category

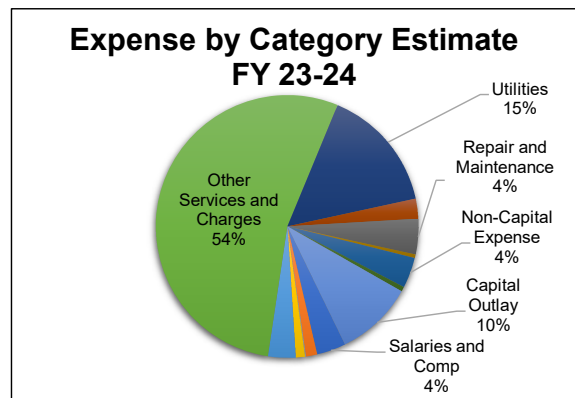
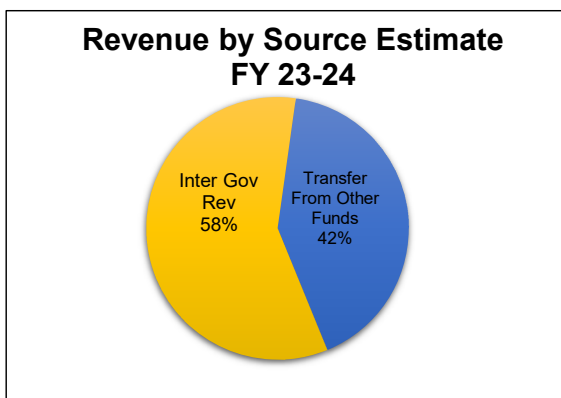
Salaries and Comp	722,546	-	766,179	-
Employee Benefits	256,066	-	298,315	-
Travel and Training	47,003	-	25,690	-
Operating Expense	268,821	-	250,820	-
Supplies	595,220	-	723,999	-
Other Services and Charges	5,581,351	-	11,637,384	-
Utilities	3,015,917	-	3,312,970	-
Insurance and Claims	367,340	-	533,216	-
Repair and Maintenance	5,340,991	-	941,873	-
Capital Lease	71,414	-	94,309	-
Non-Capital Expense	332,047	-	810,069	-
Interdepartmental Expense	123,282	-	128,346	-
Capital Outlay	1,165,583	-	2,064,094	-
Total Expenditures	\$ 17,887,580	\$ -	\$ 21,587,265	\$ -

Income (Loss)	\$ (2,642,800)	\$ -	\$ (5,076,687)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 17,076,384	\$ 11,826,366	\$ 13,320,051	\$ 8,243,364
Additions/Reductions to Fund Balance:	(2,642,800)	-	(5,076,687)	-
Prior Year Adj.	(1,113,532)	-	-	-
Ending Fund Balance:	\$ 13,320,051	\$ 11,826,366	\$ 8,243,364	\$ 8,243,364

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



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 3,361,448	\$ -	\$ 2,882,069	\$ -
Miscellaneous Revenue	3,567,679	-	1,248,515	-
Total Revenue	\$ 6,929,127	\$ -	\$ 4,130,584	\$ -

Use of Fund Balance

-	-	-	-
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Total All Sources

\$ 6,929,127	\$ -	\$ 4,130,584	\$ -
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Expenditures by Category

Travel and Training	5,725	-	15,842	-
Operating Expense	263,416	-	107,981	-
Supplies	421,013	-	810,537	-
Other Services and Charges	419,209	-	640,594	-
Utilities	739,434	-	1,097,813	-
Repair and Maintenance	480,775	-	633,209	-
Capital Lease	-	-	280	-
Refunds	5,130	-	5,500	-
Non-Capital Expense	-	-	8,600	-
Interdepartmental Expense	23,271	-	33,853	-
Capital Outlay	221,568	-	774,607	-
Debt Service	537,073	-	568,772	-
Total Expenditures	\$ 3,116,614	\$ -	\$ 4,697,589	\$ -

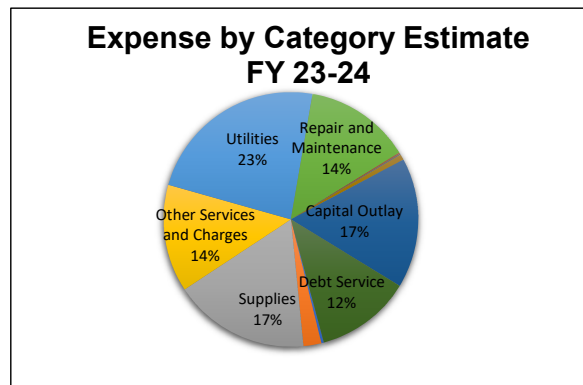
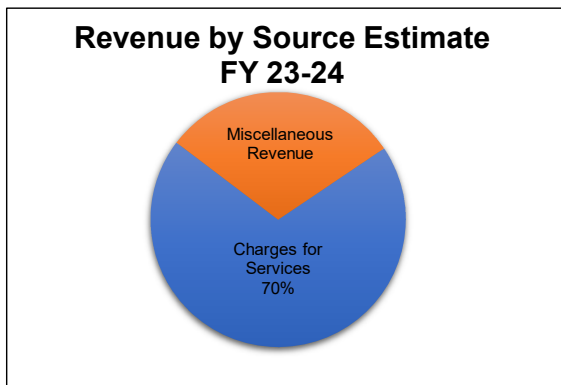
Income (Loss)

\$ 3,812,512	\$ -	\$ (567,004)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 3,695,524	\$ 6,419,251	\$ 7,500,092	\$ 6,933,088
Additions/Reductions to Fund Balance:	3,812,512	-	(567,004)	-
Prior Year Adj.	(7,944)	-	-	-
Ending Fund Balance:	\$ 7,500,092	\$ 6,419,251	\$ 6,933,088	\$ 6,933,088

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



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 381,272	\$ -	\$ 382,428	\$ -
Investment Income	11,432	-	31,868	-
Total Revenue	\$ 392,704	\$ -	\$ 414,295	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 392,704	\$ -	\$ 414,295	\$ -

Expenditures by Category

Supplies	107,172	-	1,740	-
Other Services and Charges	1,688	-	25,852	-
Capital Lease	217	-	20,322	-
Capital Outlay	3,429	-	-	-
Total Expenditures	\$ 112,506	\$ -	\$ 47,914	\$ -

Income (Loss)

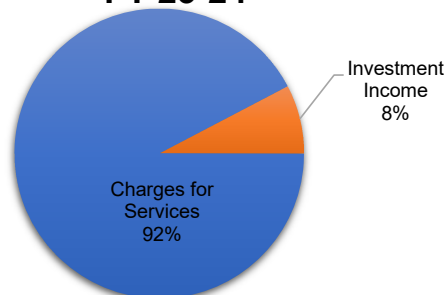
	\$ 280,198	\$ -	\$ 366,381	\$ -
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FUND BALANCE ANALYSIS

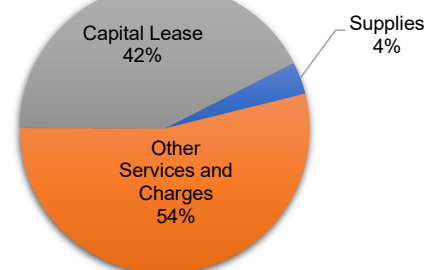
Beginning Fund Balance:	\$ 237,118	\$ 418,346	\$ 517,316	\$ 883,698
Additions/Reductions to Fund Balance:	280,198	-	366,381	-
Prior Year Adj.	-	-	-	-
Ending Fund Balance:	\$ 517,316	\$ 418,346	\$ 883,698	\$ 883,698

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 35,301,350	\$ -	\$ 35,999,999	\$ -
Investment Income	180,786	-	392,200	-
Miscellaneous Revenue	992	-	1,691	-
Total Revenue	\$ 35,483,128	\$ -	\$ 36,393,890	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 35,483,128	\$ -	\$ 36,393,890	\$ -

Expenditures by Category

Salaries and Comp	23,291,140	-	25,597,538	-
Employee Benefits	8,666,790	-	10,068,050	-
Other Services and Charges	4,094,936	-	61,943	-
Insurance & Claims	4,046	-	-	-
Total Expenditures	\$ 36,056,912	\$ -	\$ 35,727,531	\$ -

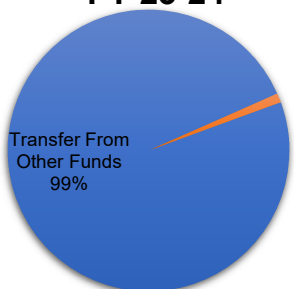
Income (Loss)	\$ (573,783)	\$ -	\$ 666,359	\$ -
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FUND BALANCE ANALYSIS

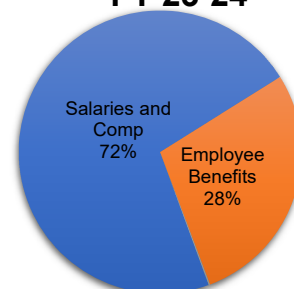
Beginning Fund Balance:	\$ 6,216,705	\$ 2,971,658	\$ 5,002,559	\$ 5,668,918
Additions/Reductions to Fund Balance:	(573,783)	-	666,359	-
Prior Year Adj.	(640,363)	-	-	-
Ending Fund Balance:	\$ 5,002,559	\$ 2,971,658	\$ 5,668,918	\$ 5,668,918

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 2,736,000	\$ -	\$ -	\$ -
Other Taxes	3,318,559	-	3,139,130	-
Investment Income	283,021	-	446,810	-
Miscellaneous Revenue	1,544,609	-	269,843	-
Intergovernmental Revenue	7,600,503	-	7,966,786	-
Total Revenue	\$ 15,482,692	\$ -	\$ 11,822,569	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 15,482,692	\$ -	\$ 11,822,569	\$ -

Expenditures by Category

Salaries and Comp	4,504,696	-	2,376,767	-
Employee Benefits	2,230,201	-	1,228,637	-
Operating Expense	2,814,656	-	3,893,492	-
Supplies	2,030,220	-	2,204,988	-
Other Services and Charges	247,634	-	670,548	-
Utilities	170,101	-	181,441	-
Repair and Maintenance	376,987	-	268,249	-
Non-Capital Expense	5,113	-	10,905	-
Interdepartmental Expense	16,815	-	13,053	-
Capital Outlay	1,680,977	-	3,352,917	-
Debt Service	196,349	-	104,510	-
Transfer To Other Funds	1,224,527	-	-	-
Total Expenditures	\$ 15,498,277	\$ -	\$ 14,305,506	\$ -

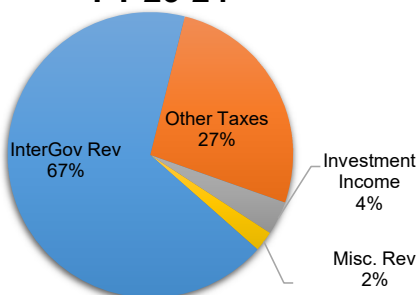
Income (Loss)	\$ (15,585)	\$ -	\$ (2,482,937)	\$ -
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FUND BALANCE ANALYSIS

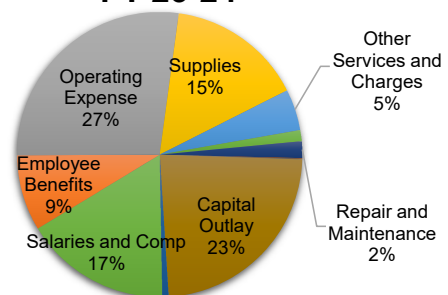
Beginning Fund Balance:	\$ 9,420,484	\$ 6,049,287	\$ 9,363,568	\$ 6,880,631
Additions/Reductions to Fund Balance:	(15,585)	-	(2,482,937)	-
Prior Year Adj.	(41,331)	-	-	-
Ending Fund Balance:	\$ 9,363,568	\$ 6,049,287	\$ 6,880,631	\$ 6,880,631

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 2,505,550	\$ -	\$ 2,781,143	\$ -
Miscellaneous Revenue	2,681	-	-	-
Total Revenue	\$ 2,508,231	\$ -	\$ 2,781,143	\$ -

Use of Fund Balance	-	-	-	-
Total All Sources	\$ 2,508,231	\$ -	\$ 2,781,143	\$ -

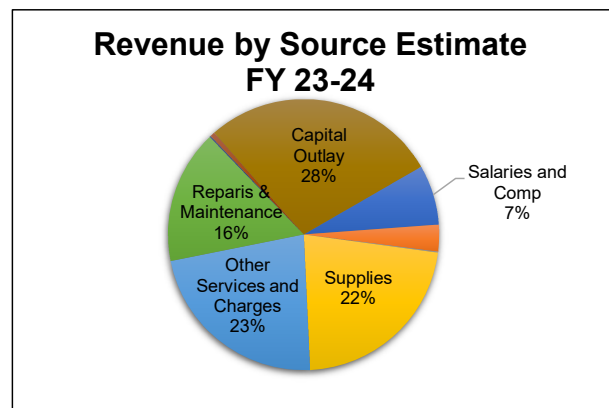
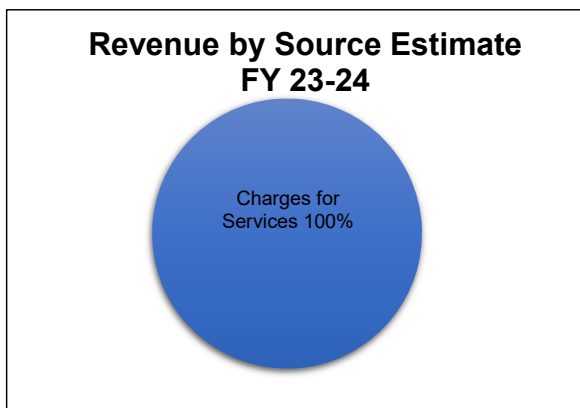
Expenditures by Category				
Salaries and Comp	183,497	-	217,936	-
Employee Benefits	81,701	-	97,224	-
Operating Expense	2,528	-	3,000	-
Supplies	753,484	-	672,541	-
Other Services and Charges	473,122	-	688,039	-
Reparis & Maintenance	-	-	485,000	-
Capital Lease	2,037	-	4,500	-
Non-Capital Expense	72,987	-	16,500	-
Capital Outlay	20,563	-	856,000	-
Total Expenditures	\$ 1,589,919	\$ -	\$ 3,040,740	\$ -

Income (Loss)	\$ 918,313	\$ -	\$ (259,597)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 3,426,870	\$ 3,715,082	\$ 4,344,270	\$ 4,084,673
Additions/Reductions to Fund Balance:	918,313	-	(259,597)	-
Prior Year Adj.	(913)	-	-	-
Ending Fund Balance:	\$ 4,344,270	\$ 3,715,082	\$ 4,084,673	\$ 4,084,673

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



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 2,492,928	\$ -	\$ 2,552,772	\$ -
Total Revenue	\$ 2,492,928	\$ -	\$ 2,552,772	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 2,492,928	\$ -	\$ 2,552,772	\$ -

Expenditures by Category

Salaries and Comp	1,282	-	-	-
Employee Benefits	580	-	-	-
Other Services and Charges	501,140	-	1,167,564	-
Utilities	333,221	-	495,714	-
Total Expenditures	\$ 836,223	\$ -	\$ 1,663,278	\$ -

Income (Loss)

	\$ 1,656,705	\$ -	\$ 889,494	\$ -
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FUND BALANCE ANALYSIS

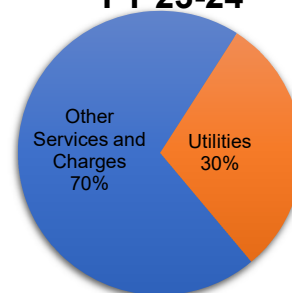
Beginning Fund Balance:	\$ 1,673,400	\$ 2,781,975	\$ 3,405,372	\$ 4,294,866
Additions/Reductions to Fund Balance:	1,656,705	-	889,494	-
Prior Year Adj.	75,267	-	-	-
Ending Fund Balance:	\$ 3,405,372	\$ 2,781,975	\$ 4,294,866	\$ 4,294,866

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 140,000	\$ -	\$ -	\$ -
Charges for Services	342,565	-	334,140	-
Interdepartment Revenue	34,835	-	52,280	-
Total Revenue	\$ 517,400	\$ -	\$ 386,420	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 517,400	\$ -	\$ 386,420	\$ -

Expenditures by Category

Repair and Maintenance	487	-	-	-
Capital Lease	286,930	-	347,442	-
Total Expenditures	\$ 287,417	\$ -	\$ 347,442	\$ -

Income (Loss)

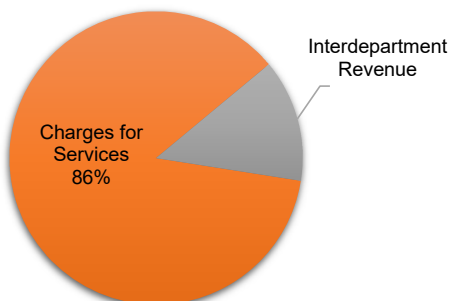
	\$ 229,983	\$ -	\$ 38,978	\$ -
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FUND BALANCE ANALYSIS

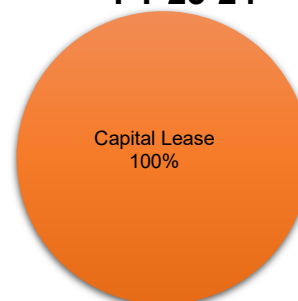
Beginning Fund Balance:	\$ 585,903	\$ 739,680	\$ 794,443	\$ 833,421
Additions/Reductions to Fund Balance:	229,983	-	38,978	-
Prior Year Adj.	(21,443)	-	-	-
Ending Fund Balance:	\$ 794,443	\$ 739,680	\$ 833,421	\$ 833,421

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 2,097,000	\$ -	\$ 1,875,000	\$ -
Miscellaneous Revenue	2,882,325	-	3,063,608	-
Interdepartment Revenue	1,263	-	-	-
Total Revenue	\$ 4,980,588	\$ -	\$ 4,938,608	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 4,980,588	\$ -	\$ 4,938,608	\$ -

Expenditures by Category

Travel and Training	-	-	3,500	-
Operating Expense	2,750,621	-	3,707,884	-
Other Services and Charges	223,494	-	421,047	-
Insurance and Claims	232,248	-	275,503	-
Total Expenditures	\$ 3,206,363	\$ -	\$ 4,407,934	\$ -

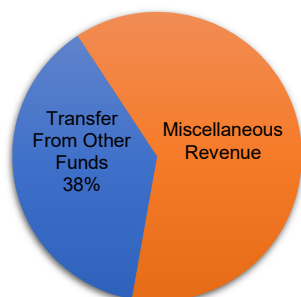
Income (Loss)	\$ 1,774,225	\$ -	\$ 530,673	\$ -
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FUND BALANCE ANALYSIS

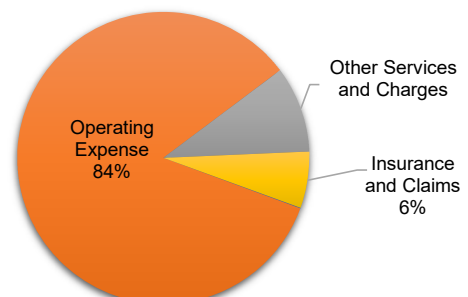
Beginning Fund Balance:	\$ 16,424,247	\$ 16,085,971	\$ 18,000,931	\$ 18,531,604
Additions/Reductions to Fund Balance:	1,774,225	-	530,673	-
Prior Year Adj.	(197,541)	-	-	-
Ending Fund Balance:	\$ 18,000,931	\$ 16,085,971	\$ 18,531,604	\$ 18,531,604

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Sales Tax	\$ 51,781,948	\$ -	\$ 52,383,444	\$ -
Use Tax	9,047,140	-	9,646,961	-
Investment Income	102,293	-	210,504	-
Total Revenue	\$ 60,931,381	\$ -	\$ 62,240,910	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 60,931,381	\$ -	\$ 62,240,910	\$ -

Expenditures by Category

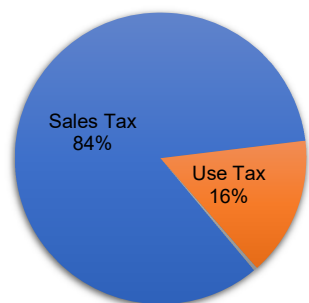
Transfers to Criminal Justice Authority	35,301,350	-	35,727,535	-
Transfers to County Jail Contribution	3,563,844	-	4,014,936	-
Transfers to TCIA Vision 2	7,150,270	-	7,545,507	-
Transfers to DLM Jail Expansion	3,671,340	-	3,715,664	-
Transfers to Juvenile Justice Center	5,789,421	-	5,859,316	-
Transfers to Public Facility Authority	3,240,000	-	3,240,000	-
Transfers to Juvenile Cash Fund	1,010,716	-	1,077,726	-
Transfers to Special Project Fund	-	-	550,000	-
Total Expenditures	\$ 59,726,942	\$ -	\$ 61,730,683	\$ -
Income (Loss)	\$ 1,204,439	\$ -	\$ 510,227	\$ -

FUND BALANCE ANALYSIS

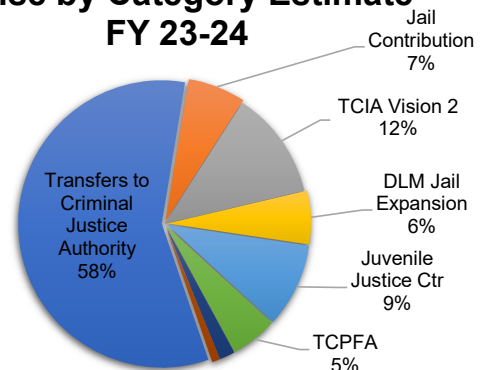
Beginning Fund Balance:	\$ 1,423,895	\$ 2,546,902	\$ 2,628,334	\$ 3,138,561
Additions/Reductions to Fund Balance:	1,204,439	-	510,227	-
Ending Fund Balance:	\$ 2,628,334	\$ 2,546,902	\$ 3,138,561	\$ 3,138,561

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 1,605,236	\$ -	\$ 1,943,510	\$ -
Investment Income	376	-	1,158	-
Miscellaneous Revenue	521,477	-	51,923	-
Intergovernmental Revenue	503,351	-	2,482,972	-
Interdepartment Revenue	245,111	-	144,236	-
Salaries Reimbursement	1,804,136	-	-	-
Total Revenue	\$ 4,679,687	\$ -	\$ 4,623,799	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 4,679,687	\$ -	\$ 4,623,799	\$ -

Expenditures by Category

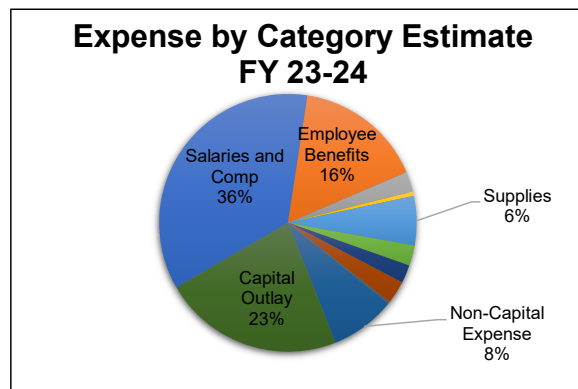
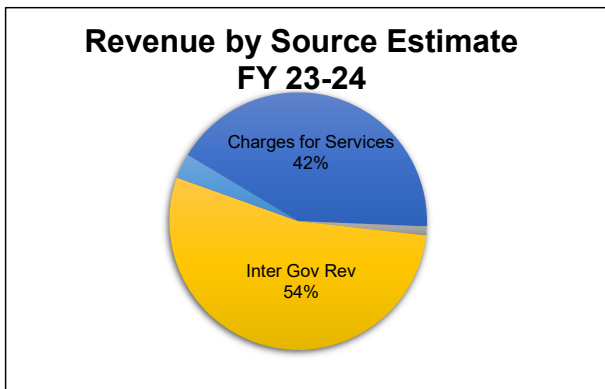
Salaries and Comp	2,239,347	-	2,175,838	-
Employee Benefits	944,811	-	982,593	-
Travel and Training	153,184	-	151,786	-
Operating Expense	19,395	-	34,383	-
Supplies	360,839	-	377,096	-
Other Services and Charges	113,351	-	155,243	-
Utilities	42,468	-	137,009	-
Repair and Maintenance	275,935	-	173,686	-
Capital Lease	11,766	-	17,638	-
Refunds	-	-	50	-
Non-Capital Expense	152,070	-	497,947	-
Capital Outlay	398,817	-	1,379,740	-
Debt Service	452,342	-	-	-
Budgeted Transfers Out	300,000	-	-	-
Total Expenditures	\$ 5,464,325	\$ -	\$ 6,083,009	\$ -

Income (Loss)	\$ (784,638)	\$ -	\$ (1,459,210)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 4,509,975	\$ 4,805,857	\$ 4,170,232	\$ 2,711,023
Additions/Reductions to Fund Balance:	(784,638)	-	(1,459,210)	-
Prior Year Adj.	444,895	-	-	-
Ending Fund Balance:	\$ 4,170,232	\$ 4,805,857	\$ 2,711,023	\$ 2,711,023

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



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 600,000	\$ -	\$ 1,750,000	\$ -
Charges for Services	11,683	-	13,268	-
Miscellaneous Revenue	1,681,768	-	2,193,659	-
Intergovernmental Revenue	9,166,945	-	8,201,774	-
Interdepartment Revenue	399	-	-	-
Salaries Reimbursement	41,833	-	-	-
Total Revenue	\$ 11,502,628	\$ -	\$ 12,158,701	\$ -

Use of Fund Balance

	-	-	-	-
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Total All Sources

	\$ 11,502,628	\$ -	\$ 12,158,701	\$ -
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Expenditures by Category

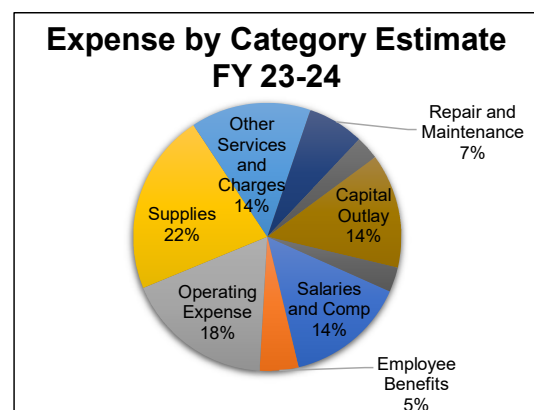
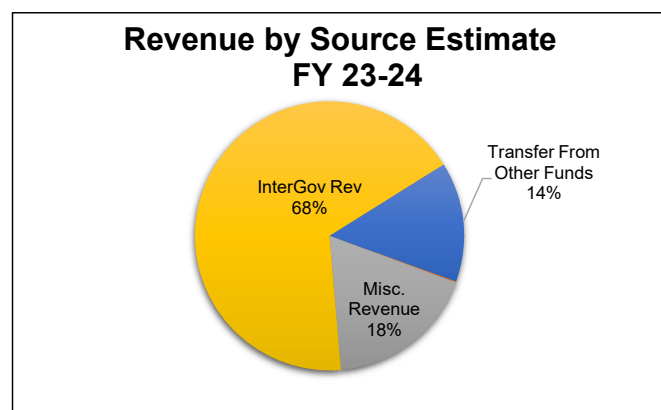
Salaries and Comp	6,039,314	-	5,462,628	-
Employee Benefits	2,016,817	-	1,758,233	-
Operating Expense	15,274,525	-	6,710,867	-
Supplies	1,985,876	-	8,222,951	-
Other Services and Charges	2,964,991	-	5,454,382	-
Utilities	-	-	2,046	-
Repair and Maintenance	90,256	-	2,540,195	-
Capital Lease	-	-	-	-
Non-Capital Expense	1,487,173	-	1,080,734	-
Capital Outlay	15,311,578	-	5,185,326	-
Transfer To Other Funds	1,150,000	-	1,113,115	-
Total Expenditures	\$ 46,320,532	\$ -	\$ 37,530,478	\$ -

Income (Loss)	\$ (34,817,904)	\$ -	\$ (25,371,778)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 114,701,386	\$ 69,348,692	\$ 84,732,983	\$ 59,361,206
Additions/Reductions to Fund Balance:	(34,817,904)	-	(25,371,778)	-
Prior Year Adj.	4,849,501	-	-	-
Ending Fund Balance:	\$ 84,732,983	\$ 69,348,692	\$ 59,361,206	\$ 59,361,206

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



Treasurer's Mortgage Certification Fee Fund FY 2024-2025

Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Charges for Services	\$ 101,200	\$ -	\$ 92,340	\$ -
Investment Income	23,833	-	25,661	-
Total Revenue	\$ 125,033	\$ -	\$ 118,001	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 125,033	\$ -	\$ 118,001	\$ -

Expenditures by Category

Travel and Training	21,147	-	34,895	-
Supplies	6,072	-	4,061	-
Other Services and Charges	71,357	-	76,411	-
Repairs & Maintenance	-	-	652	-
Capital Lease	195	-	290	-
Non-Capital Expense	20,858	-	41,649	-
Capital Outlay	-	-	7,370	-
Total Expenditures	\$ 119,629	\$ -	\$ 165,329	\$ -

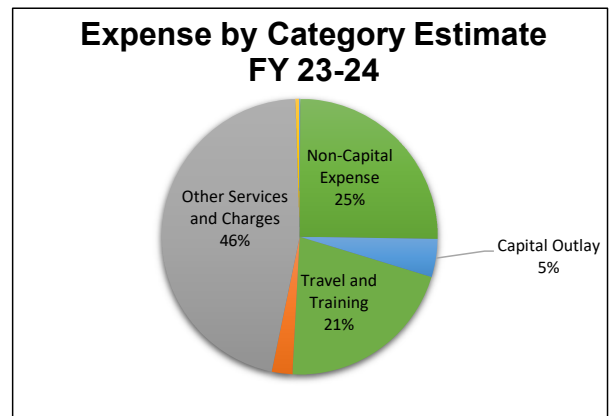
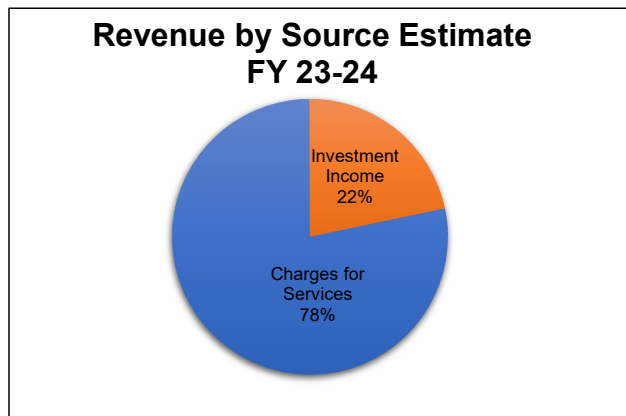
Income (Loss)

	\$ 5,405	\$ -	\$ (47,328)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 281,926	\$ 260,856	\$ 287,331	\$ 240,003
Additions/Reductions to Fund Balance:	5,405	-	(47,328)	-
Ending Fund Balance:	\$ 287,331	\$ 260,856	\$ 240,003	\$ 240,003

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



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Ad Valorem Taxes	\$ 6,431,218	\$ -	\$ 6,503,537	\$ -
Miscellaneous Revenue	1,152,993	-	621,215	-
Total Revenue	\$ 7,584,211	\$ -	\$ 7,124,752	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 7,584,211	\$ -	\$ 7,124,752	\$ -

Expenditures by Category

Salaries and Comp	1,557,454	-	1,435,027	-
Employee Benefits	629,830	-	573,195	-
Supplies	30,579	-	23,429	-
Other Services and Charges	517,632	-	721,677	-
Capital Lease	27,041	-	42,904	-
Refunds	29,393	-	4,452	-
Non-Capital Expense	479,563	-	17,435	-
Interdepartmental Expense	262,370	-	138,420	-
Capital Outlay	61,183	-	48,208	-
Payment To Other Government	2,600,000	-	2,600,000	-
Budgeted Transfers Out	1,300,000	-	1,300,000	-
Total Expenditures	\$ 7,495,045	\$ -	\$ 6,904,746	\$ -

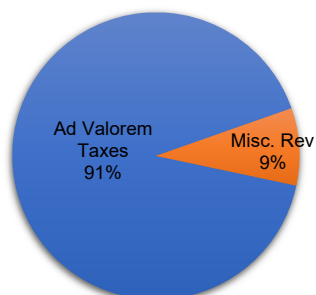
Income (Loss)	\$ 89,166	\$ -	\$ 220,006	\$ -
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FUND BALANCE ANALYSIS

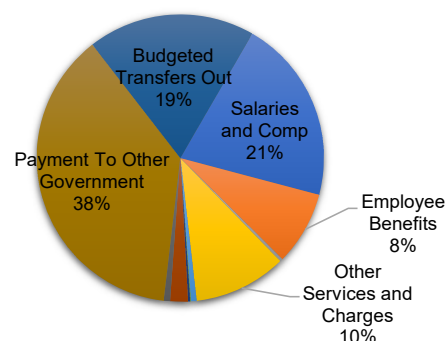
Beginning Fund Balance:	\$ 10,082,174	\$ 8,698,215	\$ 10,178,740	\$ 10,398,746
Additions/Reductions to Fund Balance:	89,166	-	220,006	-
Prior Year Adj.	7,399	-	-	-
Ending Fund Balance:	\$ 10,178,740	\$ 8,698,215	\$ 10,398,746	\$ 10,398,746

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24



Revenue by Source

	Prior Year Actual FY 22-23	Current Year Budget* FY 23-24	Current Year Estimate FY 23-24	Budget* FY 24-25
Transfer From Other Funds	\$ 239,488	\$ -	\$ 251,788	\$ -
Charges for Services	27,732	-	27,392	-
Miscellaneous Revenue	4,285	-	5,920	-
Intergovernmental Revenue	1,385,340	-	1,150,610	-
Total Revenue	\$ 1,656,845	\$ -	\$ 1,435,710	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 1,656,845	\$ -	\$ 1,435,710	\$ -

Expenditures by Category

Salaries and Comp	528,517	-	494,977	-
Employee Benefits	199,510	-	198,482	-
Operating Expense	325,411	-	349,671	-
Other Services and Charges	560,072	-	363,451	-
Budgeted Transfers Out	35,150	-	-	-
Total Expenditures	\$ 1,648,661	\$ -	\$ 1,406,581	\$ -

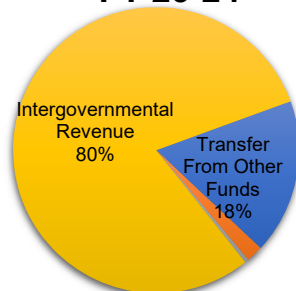
Income (Loss)	\$ 8,184	\$ -	\$ 29,129	\$ -
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FUND BALANCE ANALYSIS

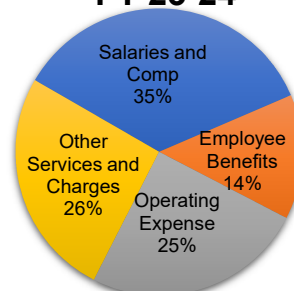
Beginning Fund Balance:	\$ 557,993	\$ 789,378	\$ 560,090	\$ 589,220
Additions/Reductions to Fund Balance:	8,184	-	29,129	-
Prior Year Adj.	(6,087)	-	-	-
Ending Fund Balance:	\$ 560,090	\$ 789,378	\$ 589,220	\$ 589,220

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

Revenue by Source Estimate FY 23-24



Expense by Category Estimate FY 23-24





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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.

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 March 2024 is \$29,071,678.

**Tulsa County - Capital Improvement Plans FY2025-FY2029
By Department**

Department	Description	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	Fiver Year Total
Administrative Services								
CC1670 Administrative Services	Canon Oce Titan 6330TP	General Fund	\$ 248,624	\$ -	\$ -	\$ -	\$ -	248,624
CC1670 Administrative Services	Ford Transit	General Fund	35,000	-	-	-	-	35,000
CC1670 Administrative Services	IjetColor1175	General Fund	48,700	-	-	-	-	48,700
CC1670 Administrative Services	VersaOBJECT MO-240	General Fund	42,233	-	-	-	-	42,233
Subtotal			\$ 374,557	\$ -	\$ -	\$ -	\$ -	\$ 374,557
Building Operations								
CC1950 Building Operations	Replace #2 Boiler at the HQ Buidling	Unknown	\$ 150,000	\$ -	\$ -	\$ -	\$ -	150,000
CC1950 Building Operations		Unknown	-	-	25,000	-	-	25,000
CC1950 Building Operations	Replace 2 HVAC Package Units at Carpenter Shop	Unknown	-	-	100,000	-	-	100,000
CC1950 Building Operations	Replace 2 HVAC Package Units at Social Services Pharmacy	Unknown	-	-	-	-	-	-
CC1950 Building Operations	Replace Early Settlement and Apache Warehouse HVAC Units	Unknown	-	20,000	-	-	-	20,000
CC1950 Building Operations	Replace Hot Water Tanks at Social Services	Unknown	-	22,000	-	-	-	22,000
CC1950 Building Operations	Update Electrical Panels on 1st Floor of the Courthouse	Unknown	25,000	-	-	-	-	25,000
Subtotal			\$ 175,000	\$ 42,000	\$ 125,000	\$ -	\$ -	\$ 342,000
Information Technology								
CC2000 Information Technology	Network Switch	Vision 2025	\$ 30,000	\$ -	\$ -	\$ -	\$ -	30,000
CC2000 Information Technology	Server Upgrades	Vision 2025	70,000	-	-	-	-	70,000
CC2000 Information Technology	Storage Upgrades	Vision 2025	70,000	-	-	-	-	70,000
Subtotal			\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Engineering/Highways								
CC2300 Highway Maintenance	Cross Trail Connection (56th St N from Turley to N Memorial)	Unknown	\$ -	\$ 115,000	\$ -	\$ -	\$ -	115,000
CC2300 Highway Maintenance	Safe Streets 4 All (SS4A) Grant Projects	Unknown	103,571	806,786	-	-	-	910,357
CC2300 Highway Maintenance	Cross Trail Connection (56th St N from Turley to N Memorial)	Federal Grant	-	1,036,800	-	-	-	1,036,800
CC2300 Highway Maintenance	Garnett Rd Widening - 101st to 91st St S	Federal Grant	8,107,127	-	-	-	-	8,107,127
CC2300 Highway Maintenance	Safe Streets 4 All (SS4A) Grant Projects	Federal Grant	414,286	3,227,143	-	-	-	3,641,429
CC4434 TCIA Vision 2 Use Tax	PJ1004 BR 218 - 201st St S (W of Mingo) over Snake Creek	Vision Tulsa / CIRB / Cherokee	2,000,000	-	-	-	-	2,000,000
CC4434 TCIA Vision 2 Use Tax	PJ1022 101st St S Widening - Memorial to Garnett (Incl Mingo Intersection)	Vision Tulsa / CIRB / Cherokee	-	200,000	-	-	6,700,000	6,900,000
Subtotal			\$ 10,624,984	\$ 5,385,729	\$ -	\$ -	\$ 6,700,000	\$ 22,710,713

Department	Description	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	Fiver Year Total
Election Board								
CC2925 Election Board	IT Needs for New Building	Unknown	\$ 293,000	\$ -	\$ -	\$ -	\$ -	\$ 293,000
Subtotal			\$ 293,000	\$ -	\$ -	\$ -	\$ -	\$ 293,000
County Treasurer								
CC2950 County Treasurer	DESKTOPS	General Fund	\$ -	\$ -	\$ -	\$ 19,800	\$ -	\$ 19,800
CC2950 County Treasurer	LAPTOS	General Fund	-	14,007	4,002	-	-	18,009
CC2950 County Treasurer	DESKTOPS	Cash Fund	-	-	-	58,900	-	58,900
CC2950 County Treasurer	LAPTOS	Cash Fund	-	27,993	7,998	-	-	35,991
CC2950 County Treasurer	TM CONSULTING	Cash Fund	150,000	-	-	-	-	150,000
CC2950 County Treasurer	TM CONSULTING	ARPA	144,708	-	-	-	-	144,708
Subtotal			\$ 294,708	\$ 42,000	\$ 12,000	\$ 78,700	\$ -	\$ 427,408
Sheriff								
CC3600 Sheriff Dept	Vehicles	General Fund	\$ 400,000	\$ 500,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,700,000
CC3644 Jail County Contribution	Vehicles	Cash Fund	400,000	400,000	400,000	400,000	400,000	2,000,000
Subtotal			\$ 800,000	\$ 900,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,700,000
Grand Total			\$ 12,732,249	\$ 6,369,729	\$ 1,137,000	\$ 1,078,700	\$ 7,700,000	\$ 29,017,678

Tulsa County - Capital Improvement Plans FY2025-FY2029
By Funding Source

Funding Source	Description	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
American Rescue Plan Act								
CC2950 County Treasurer	TM CONSULTING	ARPA	\$ 144,708	\$ -	\$ -	\$ -	\$ -	\$ 144,708
Subtotal			\$ 144,708	\$ -	\$ -	\$ -	\$ -	\$ 144,708
Cash Fund								
CC2950 County Treasurer	DESKTOPS	Cash Fund	\$ -	\$ -	\$ -	\$ 58,900	\$ -	\$ 58,900
CC2950 County Treasurer	LAPTOPS	Cash Fund	\$ -	\$ 27,993	\$ 7,998	\$ -	\$ -	\$ 35,991
CC2950 County Treasurer	TM CONSULTING	Cash Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
CC3644 Jail County Contribution	Vehicles	Cash Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Subtotal			\$ 550,000	\$ 427,993	\$ 407,998	\$ 458,900	\$ 400,000	\$ 2,244,891
Federal Grant								
CC2300 Highway Maintenance	Cross Trail Connection (56th St N from Turley to N Memorial)	Federal Grant	\$ -	\$ 1,036,800	\$ -	\$ -	\$ -	\$ 1,036,800
CC2300 Highway Maintenance	Garnett Rd Widening - 101st to 91st St S	Federal Grant	\$ 8,107,127	\$ -	\$ -	\$ -	\$ -	\$ 8,107,127
CC2300 Highway Maintenance	Safe Streets 4 All (SS4A) Grant Projects	Federal Grant	\$ 414,286	\$ 3,227,143	\$ -	\$ -	\$ -	\$ 3,641,429
Subtotal			\$ 8,521,413	\$ 4,263,943	\$ -	\$ -	\$ -	\$ 12,785,356
General Fund								
CC1670 Administrative Services	Canon Oce Titan 6330TP	General Fund	\$ 248,624	\$ -	\$ -	\$ -	\$ -	\$ 248,624
CC1670 Administrative Services	Ford Transit	General Fund	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
CC1670 Administrative Services	ijetColor1175	General Fund	\$ 48,700	\$ -	\$ -	\$ -	\$ -	\$ 48,700
CC1670 Administrative Services	VersaOBJECT MO-240	General Fund	\$ 42,233	\$ -	\$ -	\$ -	\$ -	\$ 42,233
CC2950 County Treasurer	DESKTOPS	General Fund	\$ -	\$ -	\$ 19,800	\$ -	\$ -	\$ 19,800
CC2950 County Treasurer	LAPTOPS	General Fund	\$ -	\$ 14,007	\$ 4,002	\$ -	\$ -	\$ 18,009
CC3600 Sheriff Dept	Vehicles	General Fund	\$ 400,000	\$ 500,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,700,000
Subtotal			\$ 774,557	\$ 514,007	\$ 604,002	\$ 619,800	\$ 600,000	\$ 3,112,366
Unknown								
CC1950 Building Operations	Replace #2 Boiler at the HQ Building	Unknown	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
CC1950 Building Operations	Replace 2 HVAC Package Units at Carpenter Shop	Unknown	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
CC1950 Building Operations	Replace 2 HVAC Package Units at Social Services Pharmacy	Unknown	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
CC1950 Building Operations	Replace Early Settlement and Apache Warehouse HVAC Units	Unknown	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
CC1950 Building Operations	Replace Hot Water Tanks at Social Services	Unknown	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
CC1950 Building Operations	Update Electrical Panels on 1st Floor of the Courthouse	Unknown	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
CC2300 Highway Maintenance	Cross Trail Connection (56th St N from Turley to N Memorial)	Unknown	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000
CC2300 Highway Maintenance	Safe Streets 4 All (SS4A) Grant Projects	Unknown	\$ 103,571	\$ 806,786	\$ -	\$ -	\$ -	\$ 910,357
CC2925 Election Board	IT Needs for New Building	Unknown	\$ 293,000	\$ -	\$ -	\$ -	\$ -	\$ 293,000
Subtotal			\$ 571,571	\$ 963,786	\$ 125,000	\$ -	\$ -	\$ 1,660,357

Funding Source	Description	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Vision 2025								
CC2000 Information Technology	Network Switch	Vision 2025	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
CC2000 Information Technology	Server Upgrades	Vision 2025	70,000	-	-	-	-	70,000
CC2000 Information Technology	Storage Upgrades	Vision 2025	70,000	-	-	-	-	70,000
Subtotal			\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Multi-Funding								
CC4434 TCIA Vision 2 Use Tax	PJ1004 BR 218 - 201st St S (W of Mingo) over Snake Creek	Vision Tulsa / CIRB / Cherokee	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	2,000,000
CC4434 TCIA Vision 2 Use Tax	PJ1022 101st St S Widening - Memorial to Garnett (Incl Mingo Intersection)	Vision Tulsa / CIRB / Cherokee	-	200,000	-	-	6,700,000	6,900,000
Subtotal			\$ 2,000,000	\$ 200,000	\$ -	\$ -	\$ 6,700,000	\$ 8,900,000
Grand Total			\$ 12,732,249	\$ 6,369,729	\$ 1,137,000	\$ 1,078,700	\$ 7,700,000	\$ 29,017,678



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2022-2023 Tax Apportionment Distribution by Entity FY 2024-2025

Entity	Amount
City of Tulsa	\$ 88,497,521.98
City of Sand Springs	\$ 2,556,804.99
City of Broken Arrow	\$ 16,882,882.97
City of Bixby	\$ 7,206,412.01
City of Jenks	\$ 6,181,084.97
City of Owasso	\$ 352,051.76
City of Sapulpa	\$ 1,966,788.83
City of Glenpool	\$ 196,621.74
City of Collinsville	\$ 11,858.18
City of Skiatook	\$ 3,405.21
City of Sperry	\$ 763.58
County of Tulsa	\$ 88,295,855.41
City County Library	\$ 38,018,244.08
Health Department	\$ 18,446,732.18
Sheriff Fees	\$ 54,960.00
Glenpool Emergency Medical Service	\$ 361,106.28
Berryhill Fire District	\$ 1,611,689.07
Collinsville Fire District	\$ 399,329.21
Drainage District 12	\$ 995,306.18
Tulsa School District	\$ 207,560,261.03
Sand Springs School District	\$ 13,176,060.10
Broken Arrow School District	\$ 53,006,557.00
Bixby School District	\$ 46,307,006.87
Jenks School District	\$ 69,515,198.27
Collinsville School District	\$ 7,592,141.11
Skiatook School District	\$ 1,209,819.13
Sperry School District	\$ 1,321,539.67
Union School District	\$ 66,637,001.85
Berryhill School District	\$ 4,123,710.52
Owasso School District	\$ 35,020,307.66
Glenpool School District	\$ 8,037,215.33
Liberty School District	\$ 889,609.78
Keystone School District	\$ 685,568.11
Tulsa Community College	\$ 51,524,725.36
Tulsa Technology Center	\$ 95,259,998.55
School 4-Mill - based on average daily attendance	\$ 29,093,101.92
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.	\$ 5,423,393.31
Total	\$ 968,422,634.20



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 6th day of June 2024.



Stan Sallee, Chairman



Don Newberry, 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 this 12th day of June 2024.

TULSA COUNTY EXCISE BOARD



David A. Scott

David Scott, Chairman

Terrance Gilliland

Terrance Gilliland, Vice-Chairman

Ruth B. Harrison

Ruth B. Harrison, Member

ATTEST:

Michael Willis

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:

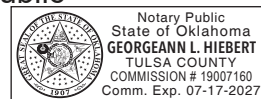
Personally appeared before me, the undersigned notary public, Michael Willis, County Clerk of Tulsa County and State aforesaid, who being the first duly sworn according to law, deposes and says: That he complied with the law by having the notice of the date, time, and place of the public hearing, together with the proposed budget summaries, for the fiscal year 2024-2025 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 6th day of June 2024.

Georgeann L. Hiebert
 Notary Public



My commission expires: 07-17-2027

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE TULSA COUNTY BUDGET BOARD OF TULSA, OKLAHOMA WILL HOLD A PUBLIC HEARING BEGINNING AT 8:30 A. M. ON THE 6th DAY OF JUNE 2024, 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 30TH DAY OF MAY 2024.

ATTEST:

 STAN SALLEE, CHAIRMAN
 TULSA COUNTY BUDGET BOARD

 MICHAEL WILLIS COUNTY
 CLERK

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2025	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2025
AD VALOREM TAX	69,782,521
OTHER TAXES	3,358,500
CHARGES FOR SERVICES	2,812,200
SALARIES REIMBURSEMENT	6,000
INTERGOVERNMENTAL	351,800
INVESTMENT INCOME	5,400,000
MISCELLANEOUS REVENUE	806,262
OTHER FINANCING SOURCES	1,300,000
INTERDEPARTMENTAL REVENUE	366,090
FUND BALANCE	32,874,730
TOTAL BUDGETED REVENUE	117,058,103

**FINANCIAL PLAN FOR THE COUNTY OF TULSA
BUDGETED FUNDS
FISCAL YEAR 2025**

GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2025
ELECTED OFFICERS:	
ASSESSOR	5,950,629
COMMISSIONERS	1,902,690
COUNTY CLERK	3,430,690
COURT CLERK	9,444,616
SHERIFF	15,467,887
SHERIFF'S WARRANT DIVISION	597,227
TREASURER	1,838,373
FINANCIAL:	
CONTINGENCY	2,200,000
COUNTY AUDIT	770,791
EXCISE BOARD	17,074
GENERAL GOVERNMENT	13,851,595
INSURANCE & CLAIMS	1,611,633
LEASES	936
PROCUREMENT	605,003
SELF INSURANCE	1,875,000
INTERNAL SERVICES:	
ADMINISTRATIVE SERVICES	3,194,783
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	370,000
ADMINISTRATIVE SERVICES - PRINTING	664,058
BUILDING OPERATIONS - ADMINISTRATION	584,860
BUILDING OPERATIONS - CARPENTRY	31,500
BUILDING OPERATIONS - FLEET	1,807,000
BUILDING OPERATIONS - PAYROLL	5,454,854
BUILDING OPERATIONS - MAINTENANCE	1,210,000
HUMAN RESOURCES	1,253,422
HUMAN RESOURCES - SAFETY & EDUCATION	362,397
INFORMATION TECHNOLOGY - GENERAL	5,240,121
JANITORIAL	751,000
RENTALS & UTILITIES	2,922,948
PUBLIC SERVICES DIVISIONS:	
ENGINEERS	6,100,564
INSPECTOR	1,196,239
PARKS	6,522,623
SOCIAL SERVICES - TRANSITIONAL LIVING CENTER	64,754
SOCIAL SERVICES - OPERATIONS	100,835
SOCIAL SERVICES - PHARMACY	72,942
SOCIAL SERVICES - SERVICE NAVIGATION	114,750
SOCIAL SERVICES - ADMINISTRATION	1,911,000
COURT RELATED:	
COURT SERVICES	3,298,835
DISTRICT ATTORNEY	847,640
DRUG COURT	142,488
EARLY SETTLEMENT	192,966
JUVENILE ADMINISTRATION	1,141,877
JUVENILE DETENTION ADMINISTRATION	1,097,576
JUVENILE DETENTION GENERAL	800,000
JUVENILE INTAKE	1,178,043
JUVENILE PROBATION	3,198,085
MENTAL HEALTH COURT	97,000
PUBLIC DEFENDER	91,290
OTHER AGENCIES:	
COUNTY EXTENSION CENTER	501,669
ELECTION BOARD	2,698,743
INDIAN NATION COUNCIL OF GOVERNMENT	1,068,648
RIVER PARKS AUTHORITY	861,940
TULSA AREA EMERGENCY MANAGEMENT	196,510
TULSA'S FUTURE	150,000
TOTAL BUDGETED REVENUE	117,058,103

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2025	
VISUAL INSPECTION FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2025
PRO-RATA SHARE TO 2025 AD VALOREM TAX RECIPIENTS WHICH WILL BE ESTABLISHED IN JULY	
VISUAL INSPECTION REVENUE	3,235,730
TOTAL REVENUE VISUAL INSPECTION FUND	3,235,730
	ESTIMATE OF EXPENDITURES FY2025
SALARIES	2,095,870
BENEFITS	944,531
OPERATING EXPENSES	189,329
CAPITAL OUTLAY	6,000
TOTAL EXPENDITURES VISUAL INSPECTION FUND	3,235,730
DEBT SERVICE FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2025
AD VALOREM TAXES	193,977
TOTAL REVENUE DEBT SERVICE FUND	193,977
	ESTIMATE OF EXPENDITURES FY2025
JUDGEMENTS PRINCIPAL	165,597
INTEREST ON JUDGEMENTS	28,380
TOTAL EXPENDITURES DEBT SERVICE FUND	193,977
JUVENILE FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2025
INTERGOVERNMENTAL	2,216,600
MISCELLANEOUS REVENUE	120,600
OTHER FINANCING SOURCES	5,583,877
TOTAL REVENUE JUVENILE FUND	7,921,077
	ESTIMATE OF EXPENDITURES FY2025
SALARIES	4,042,473
BENEFITS	1,751,504
OPERATING EXPENSES	2,117,600
CAPITAL OUTLAY	9,500
TOTAL EXPENDITURES JUVENILE FUND	7,921,077
EMERGENCY 911 FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2025
CHARGES FOR SERVICES	668,000
OTHER FINANCING SOURCES	800,819
TOTAL REVENUE EMERGENCY 911 FUND	1,468,819
	ESTIMATE OF EXPENDITURES FY2025
SALARIES	965,210
BENEFITS	352,459
OPERATING EXPENSES	151,150
TOTAL EXPENDITURES EMERGENCY 911 FUND	1,468,819
CAPITAL IMPROVEMENTS RESERVE FUND	ESTIMATE OF REVENUE FY2025
OTHER FINANCING SOURCES	10,000,000
TOTAL REVENUE CAPITAL IMPROVEMENTS RESERVE FUND	10,000,000
	ESTIMATE OF EXPENDITURES FY2025
CAPITAL OUTLAY	10,000,000
TOTAL EXPENDITURES CAPITAL IMPROVEMENTS RESERVE FUND	10,000,000
TOTAL REVENUE ALL FUNDS	139,877,706
TOTAL EXPENDITURES ALL FUNDS	139,877,706