

TULSA COUNTY, OKLAHOMA

FISCAL YEAR 2025-2026

ANNUAL BUDGET



Budget and Financial Plan

For Appropriated Funds

Fiscal Year 2025-2026



Proposed for Adoption By:

Lonnie Sims, Chairman

Tulsa County Budget Board

John Fothergill, Vice-Chairman

Michael Willis, Secretary

Members:

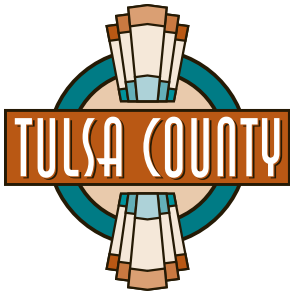
Stan Sallee

Kelly Dunkerley

Don Newberry

Vic Regalado

John A. Wright



TULSA COUNTY BUDGET BOARD

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

June 9, 2025

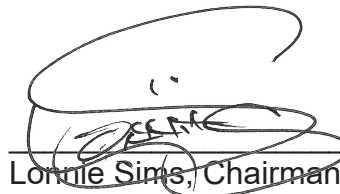
TO THE TAXPAYERS OF TULSA COUNTY, OKLAHOMA:

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 2026.

The 2025-2026 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:

Lonnie Sims, Commissioner District #2, Chairman
Stan Sallee, Commissioner District #1
Kelly Dunkerley, Commissioner District #3
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 2025. 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 \$125,190,415.


Lonnie Sims, Chairman

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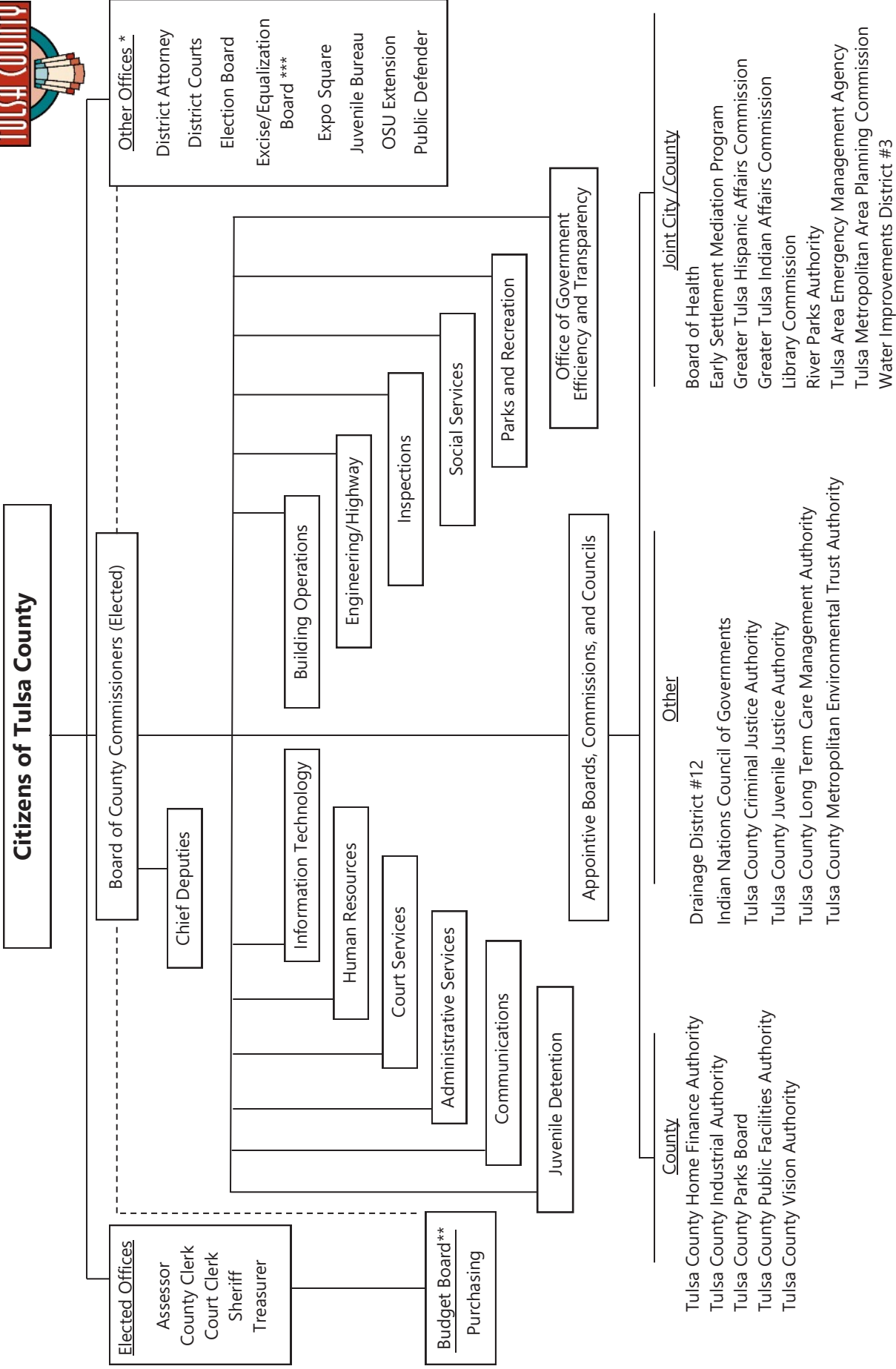
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Through its elected officials and employees, Tulsa County shall serve each citizen and visitor in the most efficient, courteous, and fiscally responsible manner using the highest standards of professionalism, integrity, and respect for others.



* 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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Tulsa County, Oklahoma

Elected Officials

FY 2025-2026



Commissioner, District 1
Stan Sallee



Commissioner, District 2
Lonnie Sims



Commissioner, District 3
Kelly Dunkerly



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 and sends budget packets to all department heads and bookkeepers. 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. 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 21. This deadline provides the Budget Division 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.

During the Budget Interviews, elected officials, departments, and outside entities present their budget requests for the next fiscal year. The Budget Interviews also provide the opportunity to talk about their accomplishments and goals they are aiming for in the next fiscal year.

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 7 - 8: 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 9: Public hearing, presentation, and possible adoption (Public hearing must be held by June 15 and the Budget must be adopted by June 23).

June 16: 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.

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 which are not subject to appropriation and therefore are not included in this budget document.

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 2025-2026.

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 2025, the County's statutory debt limit was \$422,191,375; actual bonded indebtedness is well below this limit (0.0%), as demonstrated by the information presented below.

Assessed Valuation of Tulsa County, January 2025	\$	8,265,978,832
Add back homestead exemption	\$	107,153,180
Add back veteran exemption	\$	70,695,484
Total Assessed Value	\$	8,443,827,496
Legal Debt Limit (5%)	\$	422,191,375
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 an 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 the 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. At the same time the budgets are filled with the Excise Board, one copy of each budget as adopted shall be kept on file in the office of the County Clerk and a copy filed with the State Auditor and Inspector.

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 expenditure 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 the 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 viewing 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.

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.

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 the 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 FY2023-2024	Budgeted FY2025-2026
Other Taxes	\$ 3,671,251	\$ 3,304,126
Intergov Revenue	580,327	464,262
Investment Income	11,597,087	6,500,000
Charges for Service	3,268,086	2,941,278
Salaries Reimb.	14,743	10,000
Misc. Rev.	1,859,354	1,673,419
Interdepartmental Rev.	500,926	366,090
Transfer In	1,300,000	1,300,000
Subtotal	\$ 22,791,775	
Less 10%	(2,279,178)	
Subtotal	<u>\$ 20,512,598</u>	<u>\$ 16,559,174</u>

	Ad Valorem Budget FY25-26
Prior Year actual (FY23-24)	\$ 79,397,320
Allowable Budget (95% of actual prior year ad valrem collections including current, prior years, interest, penalty, in lieu of tax)	\$ 75,427,454
Budgeted Ad Valorem Tax (FY25-26)	<u>\$ 75,427,454</u>

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 Home is overseen by the Board of County Commissioners for Tulsa County as prescribed by O.S. 10A-2-3-103:

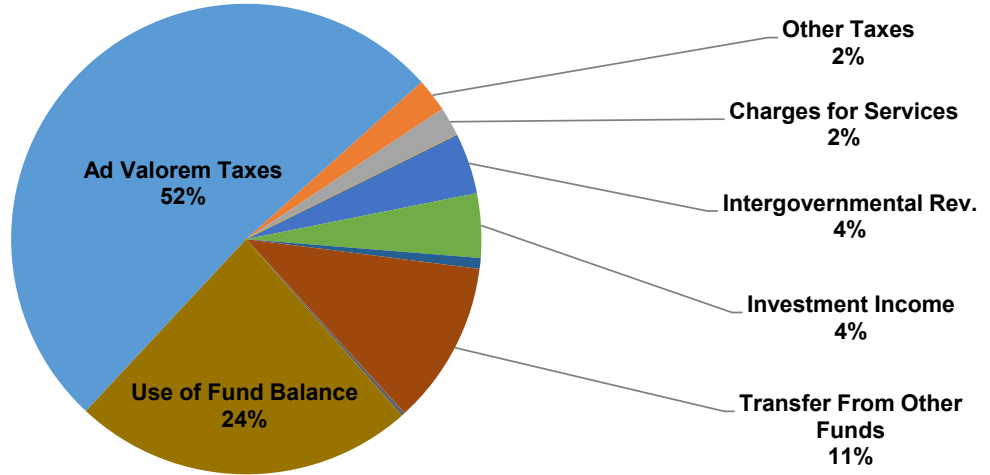
"Provision shall be made for the temporary detention of children in a juvenile detention facility, or the court may arrange for the care and custody of such children temporarily in private homes, subject to the supervision of the court, or the court may provide shelter or may enter into a contract with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

Revenue Assumptions and Projections

FY 2025-2026

All Budgeted Funds FY 2025-2026 Revenue Budget



		Prior Year	Current Year	Current Year		% Change	
		Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26	2026 Budget Over/Under 2025 Budget	% Total of 2026 Budget
Ad Valorem Taxes	\$	82,647,574	\$ 69,976,498	\$ 83,715,414	\$ 75,587,894	8.0%	51.4%
Other Taxes		3,671,251	3,358,500	3,988,726	3,383,679	0.7%	2.3%
Charges for Services		3,880,631	3,480,200	4,331,085	2,966,306	-14.8%	2.0%
Salaries Reimbursement		14,743	6,000	7,278	7,000	16.7%	0.0%
Intergovernmental Rev.		6,168,579	5,804,130	6,797,527	6,133,153	5.7%	4.2%
Investment Income		11,597,087	5,400,000	9,500,000	6,500,000	20.4%	4.4%
Miscellaneous Revenue		1,867,458	926,862	1,231,877	1,072,410	15.7%	0.7%
Transfer From Other Fund		5,023,999	13,996,156	14,265,140	16,492,810	17.8%	11.2%
Interdeptment Revenue		500,926	366,090	385,330	410,010	12.0%	0.3%
Use of Fund Balance		-	36,563,270	-	34,429,144	-5.8%	23.4%
Grand Total	\$	115,372,249	\$ 139,877,706	\$ 124,222,378	\$ 146,982,406	5.1%	100.0%

All Budgeted Funds
Budgeted Revenue Summary by Source

FY 2025-2026

General Fund

Ad Valorem Taxes	\$ 75,427,453
Other Taxes	3,383,679
Charges for Services	2,511,306
Salaries Reimbursement	7,000
Intergovernmental Revenue	355,800
Investment Income	6,500,000
Misc. Revenue	1,012,410
Trf From Other Funds	1,300,000
Interdept. Revenue	410,010
Use of Fund Balance	34,282,757
Total General Fund	\$ 125,190,415

Budgeted Special Revenue Group

Ad Valorem Taxes	\$ 160,441
Charges for Services	455,000
Intergovernmental Revenue	2,286,000
Visual Inspection Fees	3,491,353
Miscellaneous Revenue	60,000
Transfer From Other Funds	15,192,810
Use of Fund Balance	146,387
Total Special Revenue Group	\$ 21,791,991

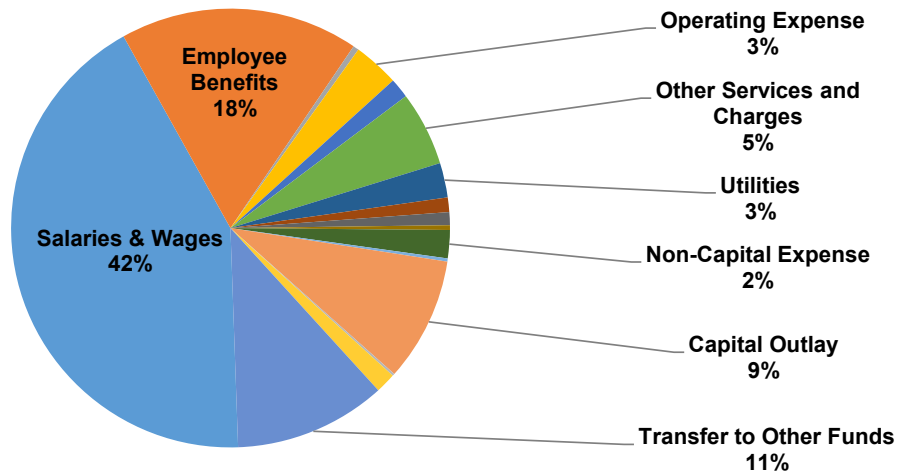
Grand Total All Budgeted Funds	\$ 146,982,406
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All Budgeted Funds

Expenditure Assumptions and Projections

FY 2025-2026

All Budgeted Funds FY 2025-2026 Expense Budget



		Prior Year	Current Year	Current Year		% Change	% Total of
		Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26	2026 Budget Over/Under 2025 Budget	2026 Budget
Salaries & Wages	\$	50,948,446	\$ 60,212,255	\$ 57,334,025	\$ 62,395,013	3.6%	42.5%
Employee Benefits		21,322,228	25,474,182	23,353,880	25,864,918	1.5%	17.6%
Travel & Training		403,234	513,146	605,454	598,704	16.7%	0.4%
Operating Expense		4,649,137	5,410,236	5,050,446	4,946,507	-8.6%	3.4%
Supplies		1,879,239	2,142,019	2,450,343	2,182,075	1.9%	1.5%
Other Services and Charges		5,862,600	8,261,448	10,393,043	8,049,557	-2.6%	5.5%
Utilities		2,259,026	3,734,677	3,165,261	3,738,907	0.1%	2.5%
Insurance & Claims		1,179,829	1,356,633	1,373,562	1,595,156	17.6%	1.1%
Repair & Maintenance		1,718,419	1,405,150	1,562,139	1,374,250	-2.2%	0.9%
Capital Lease		489,060	634,097	538,153	512,641	-19.2%	0.3%
Refunds		12,254	-	-	-	0.0%	0.0%
Non-Capital Expense		1,973,938	2,719,054	3,167,101	3,050,545	12.2%	2.1%
Interdepartment Expenditure		236,798	269,135	235,284	339,249	26.1%	0.2%
Capital Outlay		2,576,891	11,342,963	13,544,438	13,447,803	18.6%	9.1%
Debt Services		3,314,295	270,068	270,067	236,532	-12.4%	0.2%
Contingency		-	2,200,000	-	2,200,000	0.0%	1.5%
Transfer to Other Funds		4,866,488	13,932,643	14,432,643	16,450,549	18.1%	11.2%
Grand Total	\$	103,691,881	\$ 139,877,706	\$ 137,475,839	\$ 146,982,406	5.1%	100.0%

All Budgeted Fund Expenditures

Budget By Division

FY 2025-2026

ELECTED OFFICERS:		BUDGET FY 2025 - 2026
ASSESSOR	GENERAL FUND	\$ 6,276,784
ASSESSOR'S VISUAL INSPECTION FUND	BUDGETED SPECIAL REVENUE GROUP	3,491,353
CAPITAL IMPROVEMENT RESERVE FUND	BUDGETED SPECIAL REVENUE GROUP	12,146,387
COMMISSIONERS	GENERAL FUND	2,130,608
COUNTY CLERK	GENERAL FUND	3,555,790
COURT CLERK	GENERAL FUND	9,754,071
E911 FUND	BUDGETED SPECIAL REVENUE GROUP	1,727,597
SHERIFF	GENERAL FUND	16,652,435
SHERIFF'S WARRANT DIVISION	GENERAL FUND	699,226
TREASURER	GENERAL FUND	1,908,765
SUBTOTAL		\$ 58,343,015

FINANCIAL:		BUDGET FY 2025 - 2026
CONTINGENCY	GENERAL FUND	\$ 2,200,000
COUNTY AUDIT	GENERAL FUND	813,226
DEBT SERVICE FUND	BUDGETED SPECIAL REVENUE GROUP	160,441
EXCISE BOARD	GENERAL FUND	19,000
GENERAL GOVERNMENT	GENERAL FUND	16,404,088
INSURANCE & CLAIMS	GENERAL FUND	1,825,156
LEASES	GENERAL FUND	936
PROCUREMENT	GENERAL FUND	632,906
SELF INSURANCE	GENERAL FUND	1,875,000
SUBTOTAL		\$ 23,930,752

INTERNAL SERVICES:		BUDGET FY 2025 - 2026
ADMINISTRATIVE SERVICES	GENERAL FUND	\$ 3,307,765
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	GENERAL FUND	400,000
ADMINISTRATIVE SERVICES - PRINTING	GENERAL FUND	757,500
BUILDING OPERATIONS - ADMINISTRATION	GENERAL FUND	715,659
BUILDING OPERATIONS - CARPENTRY	GENERAL FUND	31,500
BUILDING OPERATIONS - FLEET	GENERAL FUND	1,893,000
BUILDING OPERATIONS - PAYROLL	GENERAL FUND	5,903,546
BUILDING OPERATIONS - MAINTENANCE	GENERAL FUND	793,500
BUILDING OPERATIONS - PARKS MAINTENANCE	GENERAL FUND	378,750
HUMAN RESOURCES	GENERAL FUND	1,353,182
HUMAN RESOURCES - SAFETY & EDUCATION	GENERAL FUND	362,897
INFORMATION TECHNOLOGY - GENERAL	GENERAL FUND	5,389,065
JANITORIAL	GENERAL FUND	794,200
RENTALS & UTILITIES	GENERAL FUND	2,922,948
SUBTOTAL		\$ 25,003,512

PUBLIC SERVICES DIVISIONS:		BUDGET FY 2025 - 2026
ENGINEERS	GENERAL FUND	\$ 6,540,453
INSPECTOR	GENERAL FUND	1,249,784
PARKS	GENERAL FUND	7,211,077
SOCIAL SERVICES - TRANSITIONAL LIVING CENTER	GENERAL FUND	12,762
SOCIAL SERVICES - OPERATIONS	GENERAL FUND	102,500
SOCIAL SERVICES - PHARMACY	GENERAL FUND	76,000
SOCIAL SERVICES - SERVICE NAVIGATION	GENERAL FUND	134,250
SOCIAL SERVICES - ADMINISTRATION	GENERAL FUND	2,038,808
SUBTOTAL		\$ 17,365,634

		BUDGET
COURT RELATED:		FY 2025 - 2026
COURT SERVICES	GENERAL FUND	\$ 3,430,568
DISTRICT ATTORNEY	GENERAL FUND	868,831
DRUG COURT	GENERAL FUND	174,488
EARLY SETTLEMENT	GENERAL FUND	231,429
JUVENILE ADMINISTRATION	GENERAL FUND	937,471
JUVENILE DETENTION ADMINISTRATION	GENERAL FUND	2,232,235
JUVENILE DETENTION FUND	BUDGETED SPECIAL REVENUE GROUP	4,266,213
JUVENILE DETENTION GENERAL	GENERAL FUND	800,000
JUVENILE INTAKE	GENERAL FUND	757,961
JUVENILE PROBATION	GENERAL FUND	2,796,440
MENTAL HEALTH COURT	GENERAL FUND	104,200
PUBLIC DEFENDER	GENERAL FUND	93,572
SUBTOTAL		\$ 16,693,407

		BUDGET
OTHER AGENCIES:		FY 2025 - 2026
COUNTY EXTENSION CENTER	GENERAL FUND	\$ 514,211
ELECTION BOARD	GENERAL FUND	2,711,508
INDIAN NATION COUNCIL OF GOVERNMENT	GENERAL FUND	1,120,416
RIVER PARKS AUTHORITY	GENERAL FUND	913,940
TULSA AREA EMERGENCY MANAGEMENT	GENERAL FUND	236,010
TULSA'S FUTURE	GENERAL FUND	150,000
SUBTOTAL		\$ 5,646,085

GRAND TOTAL ALL BUDGETED FUNDS \$ 146,982,406

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.

General Fund Overview

FY 2025-2026

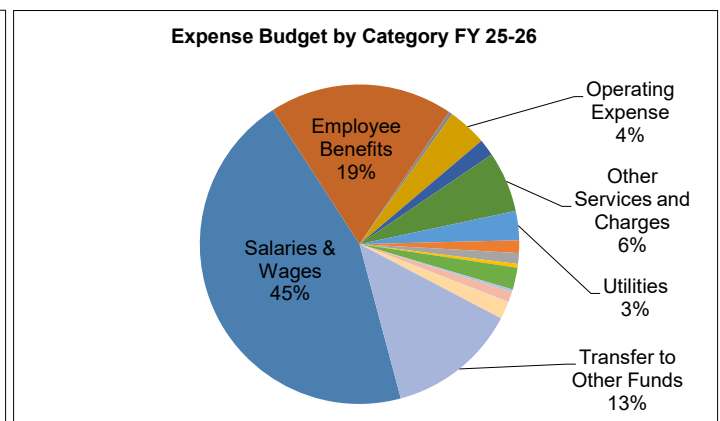
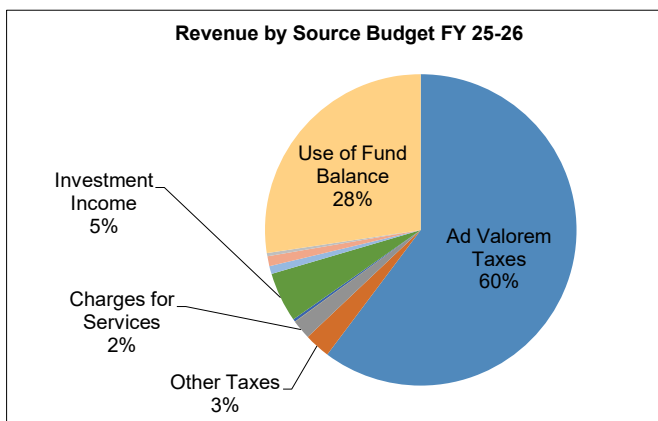
Revenue by Source	Prior Year Actual FY 23-24	Current Year Budget FY 24-25	Current Year Estimate FY 24-25	Budget FY 25-26
Ad Valorem Taxes	\$ 79,397,320	\$ 69,782,521	\$ 83,607,718	\$ 75,427,453
Other Taxes	3,671,251	3,358,500	3,988,726	3,383,679
Charges for Services	3,268,086	2,812,200	3,691,085	2,511,306
Salaries Reimbursement	14,743	6,000	7,278	7,000
Intergovernmental Rev.	580,327	351,800	444,066	355,800
Investment Income	11,597,087	5,400,000	9,500,000	6,500,000
Miscellaneous Revenue	1,865,416	806,262	1,111,700	1,012,410
Transfer From Other Funds	1,300,000	1,300,000	1,300,000	1,300,000
Interdeptment Revenue	500,926	366,090	385,330	410,010
	\$ 102,195,157	\$ 84,183,373	\$ 104,035,904	\$ 90,907,658
Use of Fund Balance	-	32,874,730	-	34,282,757
Total All Sources	\$ 102,195,157	\$ 117,058,103	\$ 104,035,904	\$ 125,190,415

Expenditures by Category				
Salaries & Wages	45,735,203	53,108,702	51,587,316	56,379,223
Employee Benefits	19,196,986	22,425,689	21,076,726	23,297,385
Travel & Training	294,644	433,590	474,011	464,369
Operating Expense	4,485,269	5,151,786	4,846,344	4,946,257
Supplies	1,758,095	2,033,769	2,115,478	2,165,975
Other Services and Charges	5,182,947	6,288,275	9,268,852	7,650,857
Utilities	2,247,199	3,722,577	3,143,391	3,714,807
Insurance & Claims	1,179,829	1,356,633	1,373,562	1,595,156
Repair & Maintenance	1,712,994	1,403,850	1,561,639	1,370,750
Capital Lease	481,573	619,947	535,371	499,468
Refunds	12,254	-	-	-
Non-Capital Expense	1,881,887	2,708,254	2,789,619	2,749,863
Interdepartment Expenditure	236,592	268,835	233,223	338,249
Capital Outlay	2,506,677	1,327,463	3,678,055	1,291,416
Debt Services	76,091	76,091	76,091	76,091
Contingency	-	2,200,000	-	2,200,000
Transfer to Other Funds	3,866,488	13,932,643	13,432,643	16,450,549
Total Expenditures	\$ 90,854,727	\$ 117,058,103	\$ 116,192,322	\$ 125,190,415

Income (Loss)	\$ 11,340,430	\$ -	\$ (12,156,419)	\$ -
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FUND BALANCE ANALYSIS

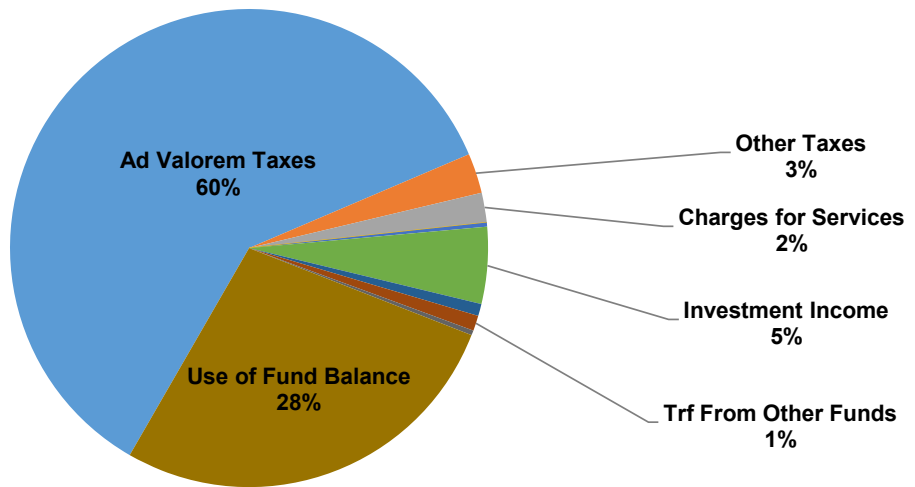
Beginning Fund balance:	\$ 50,973,357	\$ 48,266,331	\$ 64,727,722	\$ 52,571,303
Additions/Reductions to Fund Balance	11,340,430	(32,874,730)	(12,156,419)	(34,282,757)
Prior Year Adj.	2,413,935	-	-	-
Ending Fund Balance:	\$ 64,727,722	\$ 15,391,601	\$ 52,571,303	\$ 18,288,546



General Fund Revenue Assumptions and Projections

FY 2025-2026

General Fund FY 2025-2026 Revenue Budget



	Prior Year Actual FY 23-24	Current Year Budget FY 24-25	Current Year Estimate FY 24-25	Current Year Budget FY 25-26	% Change 2026 Budget Over/Under 2025 Budget	% Total of 2026 Budget
Ad Valorem Taxes	\$ 79,397,320	\$ 69,782,521	\$ 83,607,718	\$ 75,427,453	8.1%	60.3%
Other Taxes	3,671,251	3,358,500	3,988,726	3,383,679	0.7%	2.7%
Charges for Services	3,268,086	2,812,200	3,691,085	2,511,306	-10.7%	2.0%
Salaries Reimbursement	14,743	6,000	7,278	7,000	16.7%	0.0%
Intergovernmental Revenue	580,327	351,800	444,066	355,800	1.1%	0.3%
Investment Income	11,597,087	5,400,000	9,500,000	6,500,000	20.4%	5.2%
Misc. Revenue	1,865,416	806,262	1,111,700	1,012,410	25.6%	0.8%
Trf From Other Funds	1,300,000	1,300,000	1,300,000	1,300,000	0.0%	1.0%
Interdept. Revenue	500,926	366,090	385,330	410,010	12.0%	0.3%
Use of Fund Balance	-	32,874,730	-	34,282,757	4.3%	27.4%
Grand Total	\$ 102,195,157	\$ 117,058,103	\$ 104,035,904	\$ 125,190,415	6.9%	100.0%

General Fund

Revenue Summary by Source

FY 2025-2026

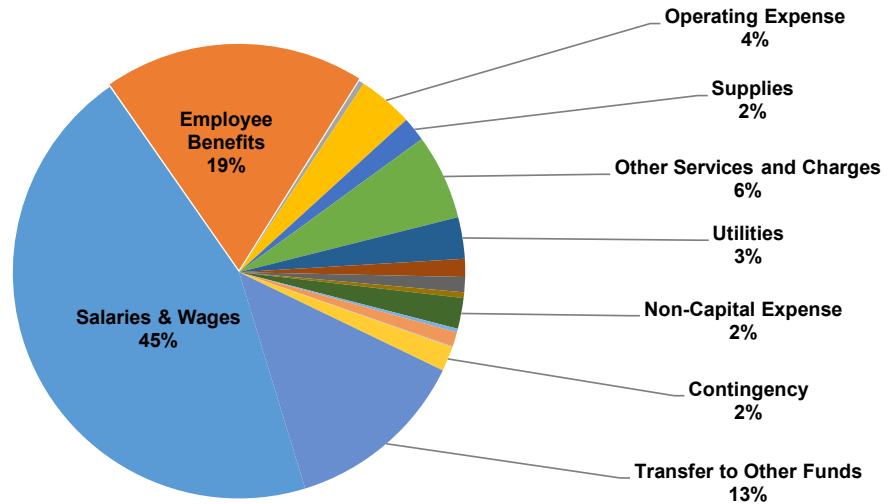
	Prior Year FY2024 Actuals	Current Year FY2025 Originals	Current Year FY2025 Estimates	FY2026 Budgets
Ad Valorem Taxes				
Ad Valorem Tax - Current	\$ 76,351,584	\$ 66,835,980	\$ 80,686,191	\$ 72,498,953
Ad Valorem Tax Prior years	3,021,436	2,921,432	2,892,727	2,900,000
Ad Valorem Tax - Penalty and Interest	-	3,233	3,000	3,500
In Lieu Of Tax Payments	24,300	21,876	25,800	25,000
Subtotal:	\$ 79,397,320	\$ 69,782,521	\$ 83,607,718	\$ 75,427,453
Other Taxes				
Tobacco/Excise Tax	\$ 329,593	\$ 340,000	\$ 319,922	\$ 340,000
Flood Control Tax	1,485	1,500	1,485	1,500
TIF District Rebate	45,510	47,000	51,602	57,000
Documentary Stamps	2,014,621	1,800,000	2,353,573	1,765,179
Vehicle Registration Stamps	254,415	250,000	266,318	270,000
Motor Vehicle Fees	1,025,626	920,000	995,826	950,000
Subtotal:	\$ 3,671,251	\$ 3,358,500	\$ 3,988,726	\$ 3,383,679
Charges for Services				
Inspection Fees and Permits	\$ 1,346,839	\$ 1,000,000	\$ 1,511,606	\$ 1,000,000
Recording Fees - County Clerk	1,242,578	1,250,000	1,308,908	981,681
Miscellaneous Clerk's Fees	18,150	17,000	16,566	12,425
Zoning Fees	89,838	100,000	82,350	90,000
Municipal Certification Fee	7,683	5,000	4,752	5,000
Monitors Fees	146,970	100,000	175,000	150,000
Printing and Duplicating Service	382,583	285,200	560,133	217,200
Pharmacy Revenue	10,527	10,000	10,000	10,000
Fire Suppression Fees	22,920	45,000	21,770	45,000
Subtotal:	\$ 3,268,086	\$ 2,812,200	\$ 3,691,085	\$ 2,511,306
Salaries Reimbursement				
Salaries Reimbursement	\$ 14,743	\$ 6,000	\$ 7,278	\$ 7,000
Subtotal:	\$ 14,743	\$ 6,000	\$ 7,278	\$ 7,000
Intergovernmental Revenue				
Shared Services - IT	\$ -	\$ 11,000	\$ 7,460	\$ 11,000
State Grants	89,770	75,000	95,979	75,000
FEMA Reimbursement	-	-	66,987	-
Federal Grants	124,091	73,000	65,000	65,000
City and County - Grants and Contract	47,800	47,800	47,800	47,800
Election Board Expense	133,025	40,000	47,034	47,000
Project Material and Labor Reimbursement	75,509	-	-	-
Election Board Salaries	105,053	105,000	113,805	110,000
Intergovernmental Revenue	5,079	-	-	-
Subtotal:	\$ 580,327	\$ 351,800	\$ 444,066	\$ 355,800
Investment Income				
Interest Earnings	\$ 11,597,087	\$ 5,400,000	\$ 9,500,000	\$ 6,500,000
Subtotal:	\$ 11,597,087	\$ 5,400,000	\$ 9,500,000	\$ 6,500,000

	Prior Year FY2024 Actuals	Current Year FY2025 Originals	Current Year FY2025 Estimates	FY2026 Budgets
Miscellaneous Revenue				
Return Check Fee	\$ 35	\$ -	\$ -	\$ -
Legal Settlement	38,801	-	-	-
Rents and Royalties	13,926	12,827	7,343	7,000
Sale Of Materials	54,242	42,600	49,457	42,600
Gifts	90,666	-	19,968	-
Miscellaneous Revenue	78,406	45,240	53,900	47,240
Overage And Shortage	(71)	-	-	-
Fines	1,392	-	99	-
Refunds	2,064	-	2,420	-
Janitorial - Court and Library	279,294	190,000	248,178	250,000
Utilities Reimbursements	341,929	200,000	375,830	375,000
Admin Service Reimbursements	116,938	105,025	123,676	120,000
Vehicle Expense Reimbursement-Gas	72,353	66,000	64,098	66,000
Employee Insurance Reimbursement	-	-	57	-
Damage Claim Reimbursement	9,222	-	46,948	-
UA Reimbursement	88,024	60,000	72,769	50,000
Employee Misc Reimbursement - Shoes	12,534	9,570	9,570	9,570
Sale Of Real Property	500,000	-	-	-
Sale Of Assets	165,115	75,000	34,789	45,000
Estopped Warrants	547	-	2,600	-
Subtotal:	\$ 1,865,416	\$ 806,262	\$ 1,111,700	\$ 1,012,410
Other Financing Sources				
Transfer From Resale Property Fund	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Subtotal:	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Interdepartment Revenue				
Interdepartment Revenue	\$ 500,926	\$ 366,090	\$ 385,330	\$ 410,010
Subtotal:	\$ 500,926	\$ 366,090	\$ 385,330	\$ 410,010
Use of Fund Balance				
Use of Fund Balance	\$ -	\$ 32,874,730	\$ -	\$ 34,282,757
Subtotal:	\$ -	\$ 32,874,730	\$ -	\$ 34,282,757
Grand Total:	102,195,157	117,058,103	104,035,904	125,190,415

General Fund Expense Assumptions and Projections

FY 2025-2026

General Fund FY 2025-2026 Expense Budget



	Prior Year	Current Year	Current Year		% Change	% Total of
	Actual FY 23-24	Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26	2026 Budget Over/Under 2025 Budget	2026 Budget
Salaries & Wages	\$ 45,735,203	\$ 53,108,702	\$ 51,587,316	\$ 56,379,223	6.2%	45.0%
Employee Benefits	19,196,986	22,425,689	21,076,726	23,297,385	3.9%	18.6%
Travel & Training	294,644	433,590	474,011	464,369	7.1%	0.4%
Operating Expense	4,485,269	5,151,786	4,846,344	4,946,257	-4.0%	4.0%
Supplies	1,758,095	2,033,769	2,115,478	2,165,975	6.5%	1.7%
Other Services and Charges	5,182,947	6,288,275	9,268,852	7,650,857	21.7%	6.1%
Utilities	2,247,199	3,722,577	3,143,391	3,714,807	-0.2%	3.0%
Insurance & Claims	1,179,829	1,356,633	1,373,562	1,595,156	17.6%	1.3%
Repair & Maintenance	1,712,994	1,403,850	1,561,639	1,370,750	-2.4%	1.1%
Capital Lease	481,573	619,947	535,371	499,468	-19.4%	0.4%
Refunds	12,254	-	-	-	0.0%	0.0%
Non-Capital Expense	1,881,887	2,708,254	2,789,619	2,749,863	1.5%	2.2%
Interdepartment Expenditure	236,592	268,835	233,223	338,249	25.8%	0.3%
Capital Outlay	2,506,677	1,327,463	3,678,055	1,291,416	-2.7%	1.0%
Debt Services	76,091	76,091	76,091	76,091	0.0%	0.1%
Contingency	-	2,200,000	-	2,200,000	0.0%	1.8%
Transfer to Other Funds	3,866,488	13,932,643	13,432,643	16,450,549	18.1%	13.1%
Grand Total	\$ 90,854,727	\$ 117,058,103	\$ 116,192,322	\$ 125,190,415	6.9%	100.0%

General Fund

Department Expenditure Budget Summary

FY 2025-2026

Department	Category	Prior Year FY2024 Actuals	Current Year FY2025 Budget	Current Year FY2025 Estimates	FY2026 Budgets
County Commissioners	Salaries & Wages	\$ 1,090,287	\$ 1,138,810	\$ 1,130,151	\$ 1,377,626
	Employee Benefits	452,509	489,648	479,276	580,922
	Travel Expense	22,675	34,600	25,500	36,600
	Operating Expense	8,073	11,500	15,550	13,000
	Other Service and Charges	224,716	119,500	725,335	117,660
	Interdepartmental Expense	1,198	1,800	1,800	1,800
	Capital Outlay	286,646	106,832	1,319,921	3,000
	Total	2,086,104	1,902,690	3,697,532	2,130,608
Procurement Administration	Salaries & Wages	382,908	405,017	399,339	433,106
	Employee Benefits	145,134	164,617	144,904	158,312
	Travel Expense	19,067	18,100	14,373	18,100
	Operating Expense	6,584	10,120	12,534	14,138
	Other Service and Charges	3,243	3,300	3,687	3,800
	Interdepartmental Expense	-	250	-	150
	Capital Outlay	8,870	3,600	4,705	5,300
	Total	565,806	605,003	579,542	632,906
Insurance & Claims	Employee Benefits	63,192	110,000	140,000	110,000
	Operating Expense	1,177,160	1,351,633	1,368,562	1,585,156
	Other Service and Charges	88,072	150,000	495,000	130,000
	Total	1,328,424	1,611,633	2,003,562	1,825,156
General Government Expense	Salaries & Wages	-	925,484	849,478	1,143,127
	Employee Benefits	-	90,343	86,709	-
	Operating Expense	624,221	1,153,613	1,216,750	1,096,000
	Other Service and Charges	461,980	514,000	492,892	583,100
	Transfers Out	952,000	11,018,155	11,018,155	13,496,861
	Capital Outlay	49,572	150,000	8,748	85,000
	Total	2,087,772	13,851,595	13,672,733	16,404,088
Leases	Interdepartmental Expense	501	936	534	936
	Total	501	936	534	936
Contingency	Contingency	-	2,200,000	-	2,200,000
	Total	-	2,200,000	-	2,200,000
INCOG	Operating Expense	958,378	1,068,648	1,068,648	1,120,416
	Total	958,378	1,068,648	1,068,648	1,120,416
County Audit	Other Service and Charges	477,528	770,791	1,181,718	813,226
	Total	477,528	770,791	1,181,718	813,226
Tulsa's Future	Operating Expense	149,500	150,000	150,000	150,000
	Total	149,500	150,000	150,000	150,000
County Extension Center	Travel Expense	25,270	29,500	32,648	33,000
	Operating Expense	397,860	434,560	450,799	439,360
	Other Service and Charges	25,719	32,360	29,669	32,360
	Interdepartmental Expense	8,594	5,249	9,549	9,491
	Capital Outlay	5,361	-	-	-
	Total	462,803	501,669	522,665	514,211
River Parks Authority	Operating Expense	1,028,650	861,940	861,940	913,940
	Total	1,028,650	861,940	861,940	913,940

Department	Category	Prior Year FY2024 Actuals	Current Year FY2025 Budget	Current Year FY2025 Estimates	FY2026 Budgets
Tulsa Area Emergency Management	Operating Expense	190,393	196,510	196,510	236,010
	Capital Outlay	13,706	-	-	-
	Total	204,099	196,510	196,510	236,010
District Attorney-County Portion	Travel Expense	5,628	12,000	6,000	12,000
	Operating Expense	710,868	800,640	841,156	821,831
	Other Service and Charges	27,919	35,000	28,038	35,000
	Capital Outlay	700	-	-	-
	Total	745,115	847,640	875,194	868,831
Drug Court-County Portion	Transfers Out	142,488	142,488	142,488	174,488
	Total	142,488	142,488	142,488	174,488
Mental Health Court - County Portion	Transfers Out	97,000	97,000	97,000	104,200
	Total	97,000	97,000	97,000	104,200
Early Settlement County Portion	Salaries & Wages	136,315	139,470	152,480	173,689
	Employee Benefits	41,631	42,496	42,496	44,340
	Operating Expense	-	4,000	-	6,000
	Interdepartmental Expense	3,580	4,000	4,000	4,500
	Capital Outlay	-	3,000	13,500	2,900
	Total	181,526	192,966	212,476	231,429
Excise-Equalization Board	Salaries & Wages	13,875	12,500	13,875	13,900
	Employee Benefits	1,089	1,106	1,111	1,400
	Travel Expense	749	2,468	1,100	2,600
	Other Service and Charges	59	1,000	200	1,100
	Total	15,772	17,074	16,286	19,000
Human Resources	Salaries & Wages	759,540	800,473	800,473	846,701
	Employee Benefits	301,912	318,819	315,150	328,311
	Travel Expense	15,507	27,500	27,500	27,500
	Operating Expense	6,635	9,200	12,400	9,300
	Other Service and Charges	68,676	82,930	82,580	126,869
	Interdepartmental Expense	4,807	5,500	5,500	5,500
	Capital Outlay	3,785	9,000	9,000	9,000
	Total	1,160,861	1,253,422	1,252,603	1,353,182
Safety & Education	Salaries & Wages	148,922	256,530	186,355	256,530
	Employee Benefits	15,323	-	16,471	-
	Travel Expense	16,055	30,250	30,250	30,750
	Operating Expense	33,158	43,000	43,000	43,000
	Other Service and Charges	26,631	32,617	32,610	32,617
	Total	240,088	362,397	308,685	362,897
Administrative Services	Salaries & Wages	1,672,702	1,786,995	1,750,869	1,908,449
	Employee Benefits	710,347	791,291	771,008	830,365
	Travel Expense	2,096	4,822	4,200	5,000
	Operating Expense	371,344	419,586	373,181	382,000
	Other Service and Charges	53,018	72,566	89,211	90,951
	Interdepartmental Expense	21,931	24,000	15,000	81,000
	Capital Outlay	54,692	95,523	151,882	10,000
	Total	2,886,130	3,194,783	3,155,351	3,307,765
Central Office Supply	Operating Expense	345,783	370,000	370,000	400,000
	Total	345,783	370,000	370,000	400,000
Printing Service	Operating Expense	356,626	484,211	533,740	635,500
	Other Service and Charges	105,397	179,847	240,063	122,000
	Total	462,023	664,058	773,802	757,500

Department	Category	Prior Year FY2024 Actuals	Current Year FY2025 Budget	Current Year FY2025 Estimates	FY2026 Budgets
Fleet Maintenance	Operating Expense	1,311,359	1,505,000	1,498,250	1,591,000
	Capital Outlay	449,216	302,000	337,484	302,000
	Total	1,760,575	1,807,000	1,835,735	1,893,000
Building Operations Administration	Travel Expense	9,875	10,000	8,820	10,000
	Operating Expense	48,943	47,780	30,964	55,159
	Other Service and Charges	491,520	510,000	620,879	637,500
	Interdepartmental Expense	7,052	8,080	7,805	8,000
	Capital Outlay	8,945	9,000	50,260	5,000
	Total	566,334	584,860	718,728	715,659
Parks Maintenance - Building Operations	Operating Expense	319,628	350,000	336,881	378,750
	Other Service and Charges	32,510	-	616,636	-
	Total	352,138	350,000	953,517	378,750
Carpentry Shop	Operating Expense	23,339	31,500	34,719	31,500
	Capital Outlay	1,100	-	-	-
	Total	24,439	31,500	34,719	31,500
Janitorial	Operating Expense	43,614	66,000	54,555	66,000
	Other Service and Charges	594,586	685,000	683,138	728,200
	Total	638,200	751,000	737,693	794,200
Building Maintenance	Operating Expense	797,878	600,000	720,134	533,500
	Other Service and Charges	131,148	250,000	563,452	250,000
	Capital Outlay	19,570	10,000	23,545	10,000
	Total	948,596	860,000	1,307,130	793,500
Building Operations Payroll & Benefits	Salaries & Wages	3,110,994	3,670,155	3,430,429	4,000,623
	Employee Benefits	1,470,494	1,784,699	1,592,237	1,902,923
	Total	4,581,489	5,454,854	5,022,665	5,903,546
Rentals & Utilities	Operating Expense	1,578,256	2,846,857	2,393,504	2,846,857
	Debt Service	76,091	76,091	76,091	76,091
	Total	1,654,347	2,922,948	2,469,595	2,922,948
Information Technology	Salaries & Wages	2,441,337	2,673,144	2,566,048	2,723,562
	Employee Benefits	961,876	1,103,667	997,269	1,060,626
	Travel Expense	62,488	40,550	43,103	63,650
	Operating Expense	890,792	1,018,579	953,257	1,047,227
	Other Service and Charges	408,228	403,181	372,883	433,000
	Interdepartmental Expense	-	1,000	268	1,000
	Capital Outlay	121,360	-	61,266	60,000
	Total	4,886,081	5,240,121	4,994,094	5,389,065
County Inspector	Salaries & Wages	684,181	736,894	733,696	777,028
	Employee Benefits	322,754	348,345	355,466	371,476
	Travel Expense	1,874	10,000	5,162	10,000
	Operating Expense	6,020	14,000	7,899	12,280
	Other Service and Charges	73,660	82,000	69,206	74,000
	Interdepartmental Expense	11,107	5,000	4,247	5,000
	Total	1,099,595	1,196,239	1,175,677	1,249,784
County Engineers-General Fund	Salaries & Wages	3,077,162	3,283,067	3,217,142	3,429,609
	Employee Benefits	1,301,423	1,358,124	1,422,595	1,468,241
	Operating Expense	198,052	843,373	317,355	338,102
	Other Service and Charges	497,946	610,000	416,306	1,300,000
	Interdepartmental Expense	820	1,000	252	500
	Capital Outlay	98,775	5,000	519,714	4,000
	Total	5,174,179	6,100,564	5,893,364	6,540,453

Department	Category	Prior Year FY2024 Actuals	Current Year FY2025 Budget	Current Year FY2025 Estimates	FY2026 Budgets
Parks Operations-General Fund	Salaries & Wages	3,746,677	4,545,724	4,578,166	4,997,836
	Employee Benefits	1,620,510	1,976,899	1,944,456	2,213,241
	Operating Expense	340,794	-	68	-
	Other Service and Charges	-	-	215,684	-
	Capital Outlay	499,002	-	412,256	-
	Total	6,206,983	6,522,623	7,150,630	7,211,077
Service Navigation and Outreach	Travel Expense	143	500	-	-
	Other Service and Charges	53,317	114,250	124,105	134,250
	Total	53,459	114,750	124,105	134,250
Social Services Administration	Salaries & Wages	1,184,171	1,311,915	1,453,917	1,392,800
	Employee Benefits	469,140	584,318	535,089	631,008
	Travel Expense	33	-	-	-
	Operating Expense	1,760	2,500	2,695	4,000
	Other Service and Charges	7,713	1,267	4,190	3,000
	Interdepartmental Expense	2,865	3,000	3,000	3,000
	Capital Outlay	17,485	8,000	4,021	5,000
	Total	1,683,167	1,911,000	2,002,912	2,038,808
Social Services Operations	Operating Expense	73,805	100,835	93,364	102,500
	Capital Outlay	13,132	-	2,498	-
	Total	86,937	100,835	95,862	102,500
Transitional Living Center	Operating Expense	20,631	34,500	15,929	12,000
	Other Service and Charges	3,710	30,254	2,832	762
	Total	24,341	64,754	18,761	12,762
Social Services Pharmacy	Salaries & Comp	-	21,942	-	20,000
	Operating Expense	31,312	51,000	50,999	51,000
	Other Service and Charges	958	-	116	5,000
	Capital Outlay	1,599	-	-	-
	Total	33,869	72,942	51,115	76,000
Election Board	Salaries & Comp	1,298,994	1,446,541	1,527,820	1,519,543
	Employee Benefits	436,319	501,554	489,632	533,444
	Travel Expense	40,560	39,000	74,805	39,000
	Operating Expense	151,713	382,154	361,038	351,541
	Other Service and Charges	93,017	200,495	210,350	203,980
	Interdepartmental Expense	18,238	25,000	20,800	25,000
	Capital Outlay	38,927	104,000	87,471	39,000
	Total	2,077,769	2,698,743	2,771,916	2,711,508
County Treasurer-General Fund	Salaries & Comp	914,021	943,679	937,233	945,730
	Employee Benefits	362,601	376,597	383,103	362,507
	Travel Expense	14,580	15,000	13,654	18,000
	Operating Expense	358,031	251,827	246,928	257,327
	Other Service and Charges	86,896	205,930	205,018	263,900
	Interdepartmental Expense	18,707	41,300	38,875	41,300
	Capital Outlay	850	4,041	3,237	20,000
	Total	1,755,685	1,838,373	1,828,049	1,908,765

Department	Category	Prior Year FY2024 Actuals	Current Year FY2025 Budget	Current Year FY2025 Estimates	FY2026 Budgets
County Assessor-General Fund	Salaries & Comp	3,195,762	3,506,687	3,425,644	3,657,493
	Employee Benefits	1,293,874	1,382,035	1,348,335	1,488,327
	Travel Expense	48,965	57,700	101,302	58,869
	Operating Expense	624,097	670,391	760,618	660,585
	Other Service and Charges	104,183	274,440	490,125	315,510
	Interdepartmental Expense	23,774	29,000	16,605	32,000
	Capital Outlay	111,963	30,377	117,944	64,000
	Total	5,402,617	5,950,629	6,260,573	6,276,784
County Clerk General Fund	Salaries & Comp	2,314,031	2,399,219	2,585,369	2,484,359
	Employee Benefits	973,264	1,017,971	1,097,481	1,055,431
	Travel Expense	-	500	-	-
	Interdepartmental Expense	12,702	13,000	15,697	16,000
	Total	3,299,997	3,430,690	3,698,547	3,555,790
Sheriff Warrant Division	Salaries & Comp	419,902	424,286	419,240	502,988
	Employee Benefits	165,116	164,841	170,485	186,588
	Operating Expense	4,102	6,100	8,000	8,150
	Interdepartmental Expense	2,517	2,000	1,500	1,500
	Capital Outlay	-	-	769	-
	Total	591,637	597,227	599,994	699,226
County Sheriff-General Fund	Salaries & Comp	8,239,282	9,949,337	9,733,638	10,628,396
	Employee Benefits	3,394,026	4,050,750	3,872,404	4,310,689
	Travel Expense	1,848	30,000	20,000	20,000
	Operating Expense	474,654	722,800	866,745	729,850
	Other Service and Charges	432,655	275,000	484,604	418,500
	Interdepartmental Expense	39,401	35,000	35,000	40,000
	Capital Outlay	608,632	405,000	452,193	505,000
	Total	13,190,498	15,467,887	15,464,583	16,652,435
Court Services	Salaries & Comp	1,768,305	1,892,057	1,814,018	1,946,097
	Employee Benefits	719,476	818,258	741,653	817,671
	Travel Expense	2,688	6,000	7,854	6,000
	Operating Expense	21,673	24,000	21,455	23,000
	Other Service and Charges	411,261	457,800	568,155	547,800
	Interdepartmental Expense	38,478	50,720	35,000	40,000
	Capital Outlay	29,752	50,000	51,960	50,000
	Total	2,991,633	3,298,835	3,240,095	3,430,568
Public Defender-General Fund	Travel Expense	-	10,000	10,000	8,000
	Operating Expense	17,580	23,000	37,040	25,000
	Other Service and Charges	36,392	41,200	57,228	39,910
	Interdepartmental Expense	8,966	10,000	10,000	13,572
	Capital Outlay	18,524	7,090	17,081	7,090
	Total	81,461	91,290	131,349	93,572
Juvenile Administration-General Fund	Salaries & Comp	638,163	770,428	602,680	603,636
	Employee Benefits	269,848	344,062	228,050	242,111
	Operating Expense	7,198	17,500	12,870	25,537
	Other Service and Charges	898	1,887	3,789	48,187
	Interdepartmental Expense	11,355	3,000	7,791	8,000
	Capital Outlay	1,533	5,000	8,600	10,000
	Total	928,994	1,141,877	863,779	937,471
Juvenile Detention Administration General Fund	Salaries & Comp	384,984	758,516	721,072	1,585,987
	Employee Benefits	157,897	334,060	252,245	646,249
	Capital Outlay	-	5,000	5,000	-
	Total	542,881	1,097,576	978,317	2,232,235

Department	Category	Prior Year FY2024 Actuals	Current Year FY2025 Budget	Current Year FY2025 Estimates	FY2026 Budgets
Juvenile Probation-General Fund	Salaries & Comp	1,262,843	2,005,662	1,729,303	1,712,678
	Employee Benefits	624,939	998,703	788,727	799,901
	Travel Expense	-	46,600	41,950	46,800
	Operating Expense	36,383	17,960	25,369	25,760
	Other Service and Charges	138,952	119,160	122,351	126,175
	Capital Outlay	42,982	10,000	10,000	85,126
	Total	2,106,099	3,198,085	2,717,699	2,796,440
Juvenile Intake-General Fund	Salaries & Comp	686,864	788,913	781,475	521,709
	Employee Benefits	277,642	384,130	352,602	226,252
	Capital Outlay	-	5,000	5,000	10,000
	Total	964,506	1,178,043	1,139,077	757,961
Juvenile Phoenix Program-General Fund	Salaries & Comp	377,504	-	-	-
	Employee Benefits	164,730	-	-	-
	Total	542,234	-	-	-
Juvenile Detention General Fund Supplement	Transfers Out	800,000	800,000	300,000	800,000
	Total	800,000	800,000	300,000	800,000
Court Clerk-General Fund	Salaries & Comp	5,785,477	6,515,257	6,047,406	6,776,022
	Employee Benefits	2,479,921	2,888,359	2,507,773	2,927,048
	Travel Expense	4,542	8,500	5,790	18,500
	Other Service and Charges	32,695	32,500	36,805	32,500
	Total	8,302,636	9,444,616	8,597,774	9,754,071
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		\$ 90,854,727	\$ 117,058,103	\$ 116,192,322	\$ 125,190,415



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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 23-24	Current Year Budget FY 24-25	Current Year Estimate FY 24-25	Budget FY 25-26
Miscellaneous Revenue	\$ 1,500	\$ -	\$ 27	\$ -
Intergovernmental Revenue	3,068,892	3,235,730	3,219,519	3,491,353
Transfer From Other Funds	1,000,000	-	1,000,000	-
Total Revenue	\$ 4,070,392	\$ 3,235,730	\$ 4,219,546	\$ 3,491,353

Use of Fund Balance

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Total All Sources

\$ 4,070,392	\$ 3,235,730	\$ 4,219,546	\$ 3,491,353
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Expenditures by Category

Salaries & Wages	1,863,278	2,095,870	1,833,644	2,014,627
Employee Benefits	857,154	944,531	861,337	903,283
Travel and Training	103,608	70,256	123,605	128,585
Supplies	31,829	6,850	215,558	12,100
Other Services and Charges	120,986	83,473	146,585	93,200
Utilities	7,287	9,500	13,735	20,600
Repair and Maintenance	-	500	500	-
Capital Lease	3,457	8,550	364	9,000
Non-Capital Expense	84,358	10,200	124,991	299,958
Capital Outlay	59,214	6,000	-	10,000
Transfer to Other Funds	1,000,000	-	1,000,000	-
Total Expenditures	\$ 4,131,171	\$ 3,235,730	\$ 4,320,319	\$ 3,491,353

Income (Loss)

\$ (60,779)	\$ -	\$ (100,773)	\$ -
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Beginning Fund Balance:

\$ 169,169	\$ 6,155	\$ 108,619	\$ 7,847
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Additions/Reductions to Fund Balance:

(60,779)	-	(100,773)	-
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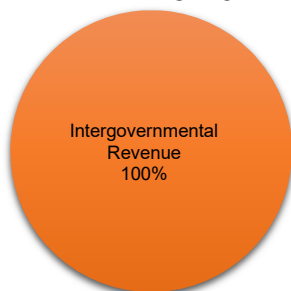
Prior Year Adj.

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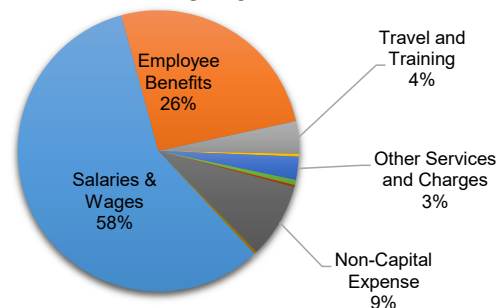
Ending Fund Balance:

\$ 108,619	\$ 6,155	\$ 7,847	\$ 7,847
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**Revenue by Source Budget
FY 25-26**



**Expense by Category Budget
FY 25-26**



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget FY 24-25	Current Year Estimate FY 24-25	Budget FY 25-26
Transfer From Other Funds	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 12,000,000
Intergovernmental Revenue	-	-	26,226	-
Total Revenue	\$ -	\$ 10,000,000	\$ 10,026,226	\$ 12,000,000

Use of Fund Balance

	-	-	-	146,387
Total All Sources	\$ -	\$ 10,000,000	\$ 10,026,226	\$ 12,146,387

Expenditures by Category

Non-Capital Expense	-	-	90,095	-
Capital Outlay	-	10,000,000	9,789,744	12,146,387
Total Expenditures	\$ -	\$ 10,000,000	\$ 9,879,839	\$ 12,146,387

Income (Loss)	\$ -	\$ -	\$ 146,387	\$ -
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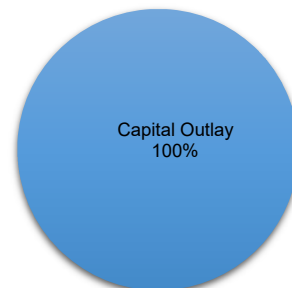
FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 146,387
Additions/Reductions to Fund Balance:	-	-	146,387	(146,387)
Ending Fund Balance:	\$ -	\$ -	\$ 146,387	\$ -

Revenue by Source Budget FY 25-26



Expense by Category Budget FY 25-26



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget FY 24-25	Current Year Estimate FY 24-25	Budget FY 25-26
Ad Valorem Taxes	\$ 3,250,254	\$ 193,977	\$ 107,696	\$ 160,441
Total Revenue	\$ 3,250,254	\$ 193,977	\$ 107,696	\$ 160,441

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 3,250,254	\$ 193,977	\$ 107,696	\$ 160,441

Expenditures by Category

Debt Service - Judgments Principal	3,179,798	165,596	165,596	121,243
Debt Service - Interest on Judgments	58,407	28,380	28,380	39,197
Total Expenditures	\$ 3,238,205	\$ 193,977	\$ 193,977	\$ 160,441

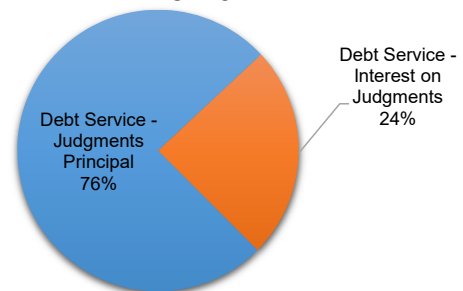
Income (Loss)	\$ 12,049	\$ -	\$ (86,280)	\$ -
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Beginning Fund Balance:	\$ 354,221	\$ 140,996	\$ 366,270	\$ 279,990
Additions/Reductions to Fund Balance:	12,049	-	(86,280)	-
Ending Fund Balance:	\$ 366,270	\$ 140,996	\$ 279,990	\$ 279,990

Revenue by Source Budget
FY 25-26



Expense by Category Budget
FY 25-26



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget FY 24-25	Current Year Estimate FY 24-25	Budget FY 25-26
Transfer From Other Funds	\$ 843,115	\$ 796,156	\$ 796,156	\$ 1,272,597
Charges for Services	612,545	668,000	640,000	455,000
Miscellaneous Revenue	216	-	-	-
Total Revenue	\$ 1,455,876	\$ 1,464,156	\$ 1,436,156	\$ 1,727,597

Use of Fund Balance

	-	4,663	-	-
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Total All Sources

	\$ 1,455,876	\$ 1,468,819	\$ 1,436,156	\$ 1,727,597
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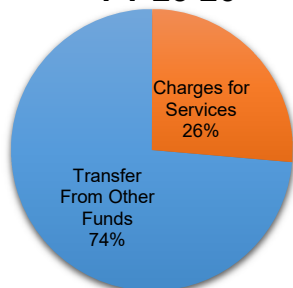
Expenditures by Category

Salaries & Wages	804,824	965,210	1,052,240	1,081,030
Employee Benefits	269,136	352,459	456,346	369,895
Travel and Training	-	4,000	2,750	5,750
Operating Expense	120	150	250	250
Supplies	3,166	900	3,455	4,000
Other Services and Charges	115,431	141,700	192,180	255,500
Utilities	3,187	-	4,500	3,500
Repair and Maintenance	4,962	-	-	3,500
Capital Lease	4,030	4,400	2,419	4,173
Non-Capital Expense	7,692	-	161,332	-
Capital Outlay	11,000	-	-	-
Total Expenditures	\$ 1,223,548	\$ 1,468,819	\$ 1,875,472	\$ 1,727,597

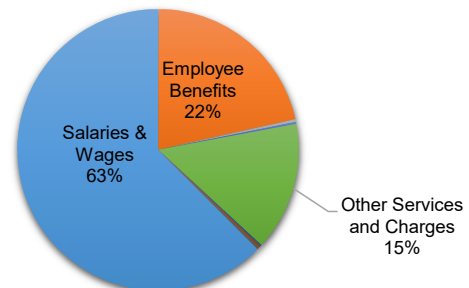
Income (Loss)	\$ 232,328	\$ -	\$ (439,316)	\$ -
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Beginning Fund Balance:	\$ -	\$ 189,830	\$ 382,340	\$ (56,975)
Additions/Reductions to Fund Balance:	232,328	(4,663)	(439,316)	-
Prior Year Adj.	150,012	-	-	-
Ending Fund Balance:	\$ 382,340	\$ 185,167	\$ (56,975)	\$ (56,975)

**Revenue by Source Budget
FY 25-26**



**Expense by Category Budget
FY 25-26**



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget FY 24-25	Current Year Estimate FY 24-25	Budget FY 25-26
Transfer From Other Funds	\$ 1,880,884	\$ 1,900,000	\$ 1,168,984	\$ 1,920,213
Miscellaneous Revenue	326	120,600	120,150	60,000
Intergovernmental Revenue	2,519,360	2,216,600	3,107,716	2,286,000
Total Revenue	\$ 4,400,570	\$ 4,237,200	\$ 4,396,850	4,266,213

Use of Fund Balance

-	3,683,877	-	-
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Total All Sources

\$ 4,400,570	\$ 7,921,077	\$ 4,396,850	\$ 4,266,213
---------------------	---------------------	---------------------	---------------------

Expenditures by Category

Salaries & Wages	2,545,142	4,042,473	2,860,824	2,920,133
Employee Benefits	998,952	1,751,504	959,471	1,294,355
Travel and Training	4,982	5,300	5,088	-
Operating Expense	163,748	258,300	203,852	-
Supplies	86,148	100,500	115,852	-
Other Services and Charges	443,236	1,748,000	785,425	50,000
Utilities	1,353	2,600	3,635	-
Repair and Maintenance	463	800	-	-
Capital Lease	-	1,200	-	-
Non-Capital Expense	-	600	1,064	724
Interdepartmental Expense	205	300	2,061	1,000
Capital Outlay	-	9,500	76,638	-
Total Expenditures	\$ 4,244,230	\$ 7,921,077	\$ 5,013,911	\$ 4,266,213

Income (Loss)

\$ 156,340	\$ -	\$ (617,061)	\$ -
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Beginning Fund Balance:

\$ 3,543,712	\$ 2,415,941	\$ 4,045,568	\$ 3,428,507
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Additions/Reductions to Fund Balance:

156,340	(3,683,877)	(617,061)	-
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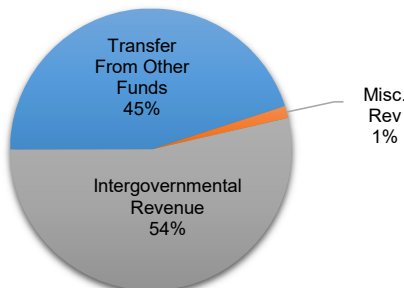
Balance Sheet Adjustment:

345,516	-	-	-
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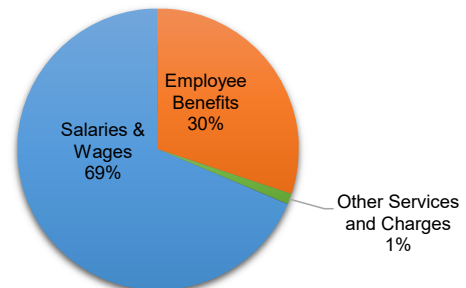
Ending Fund Balance:

\$ 4,045,568	\$ (1,267,936)	\$ 3,428,507	\$ 3,428,507
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Revenue by Source Budget FY 25-26



Expense by Category Budget FY 25-26



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
Juvenile Detention
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
Lonnie Sims***



***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.

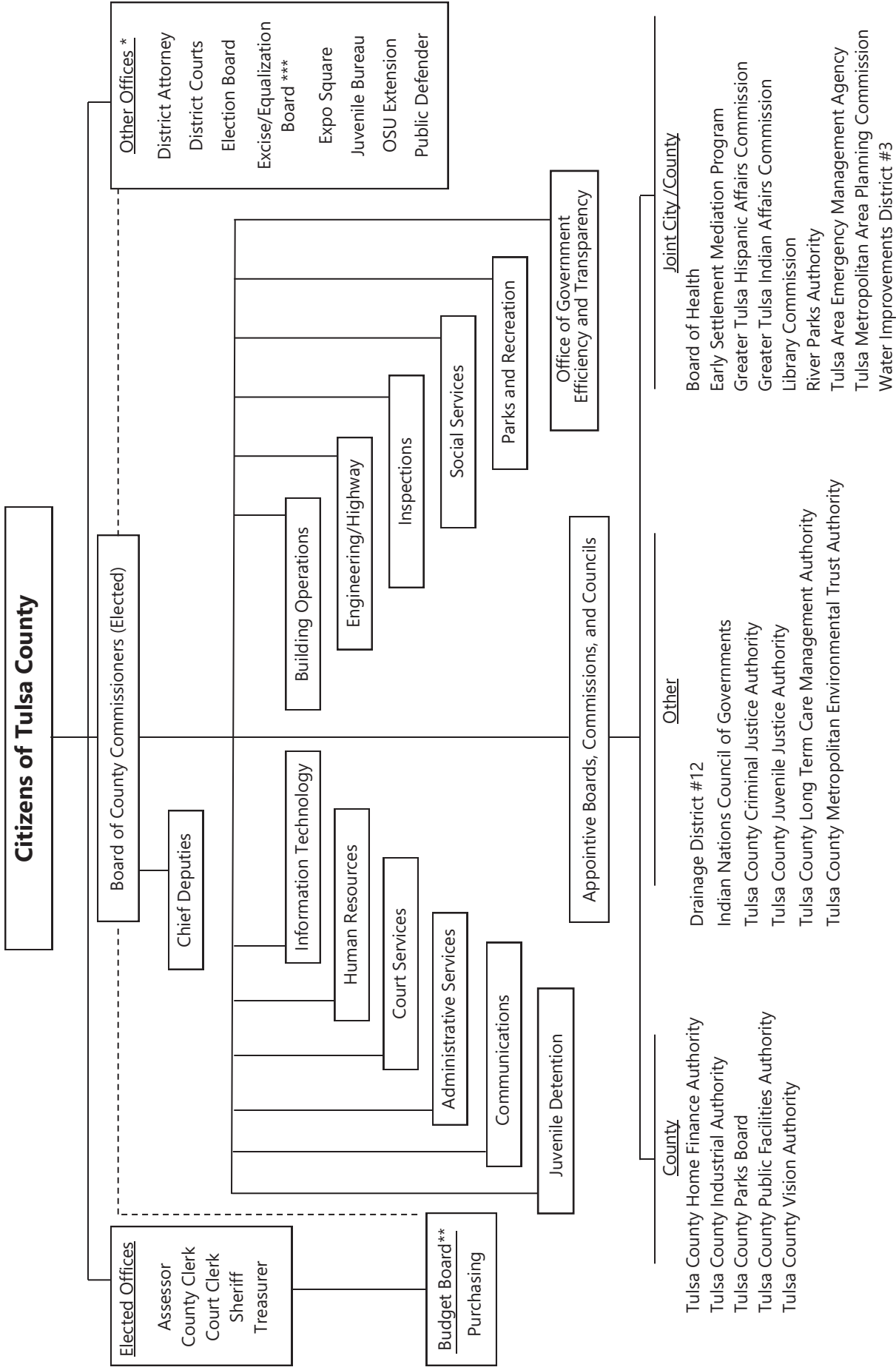
The County Commissioners are known as the “Chief Administrators” in the County. The County Commissioners are responsible for a variety of critical County functions. The three County Commission districts include all areas in the County, including the incorporated cities and towns.

The County Commission is responsible for all the County buildings, including the Courthouse. The County Commission is responsible for setting up personnel and human resources 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 the 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 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

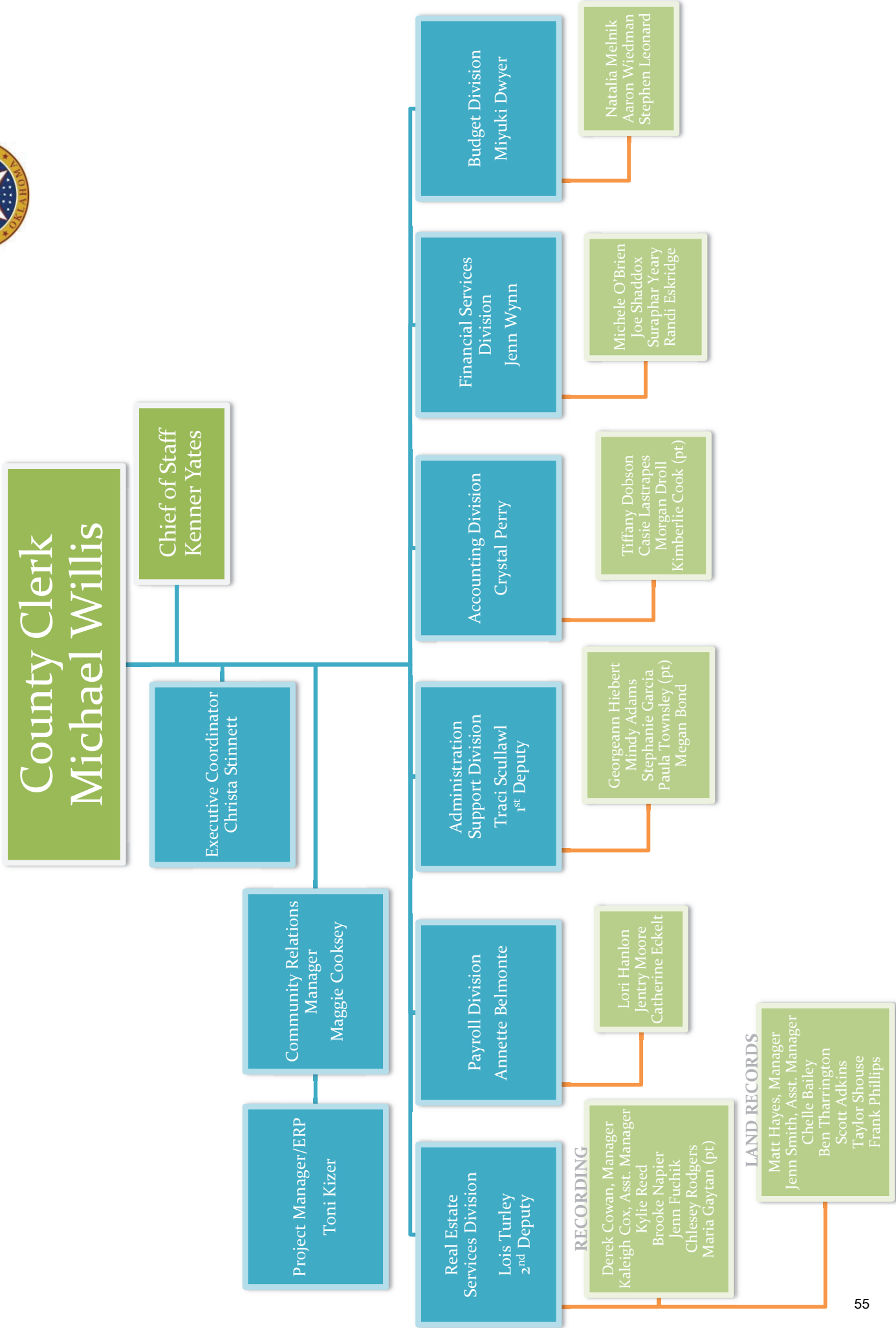
Our Mission

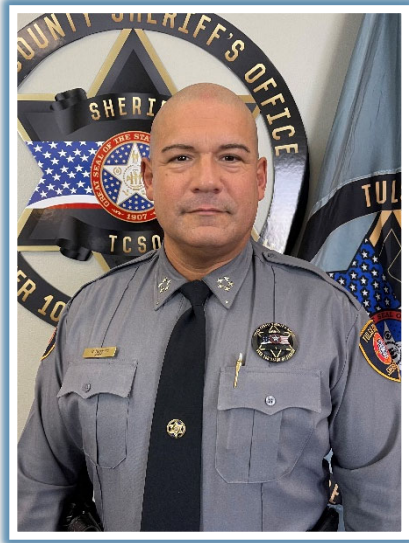
In addition to the County Clerk and his direct staff, the Tulsa County Clerk's Office is organized into the following six divisions:

- **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.

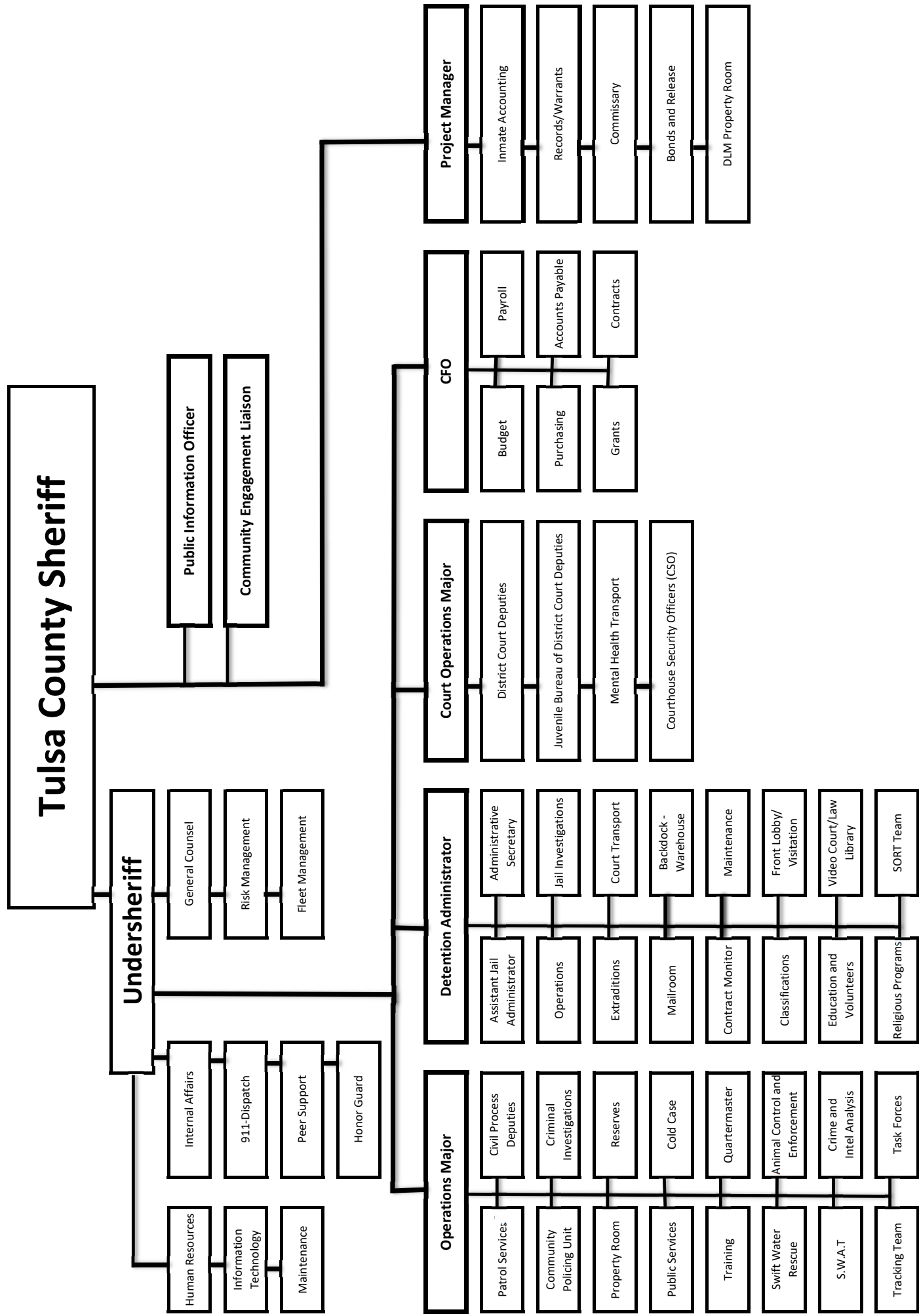
POSITIVE involvement in the affairs of the community of enhanced interpersonal communications.

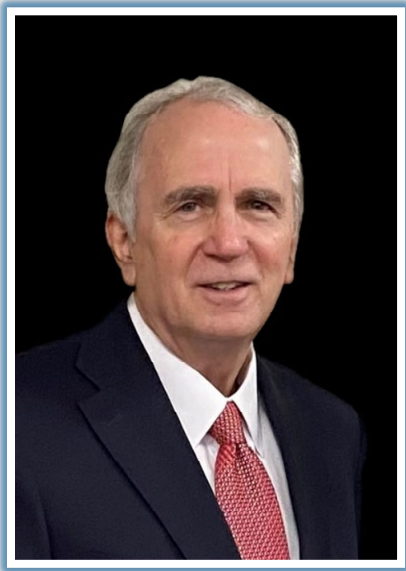
ACTIVE participation of all employees in organizational development and processing for improved internal communications.

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.





Tulsa County Assessor

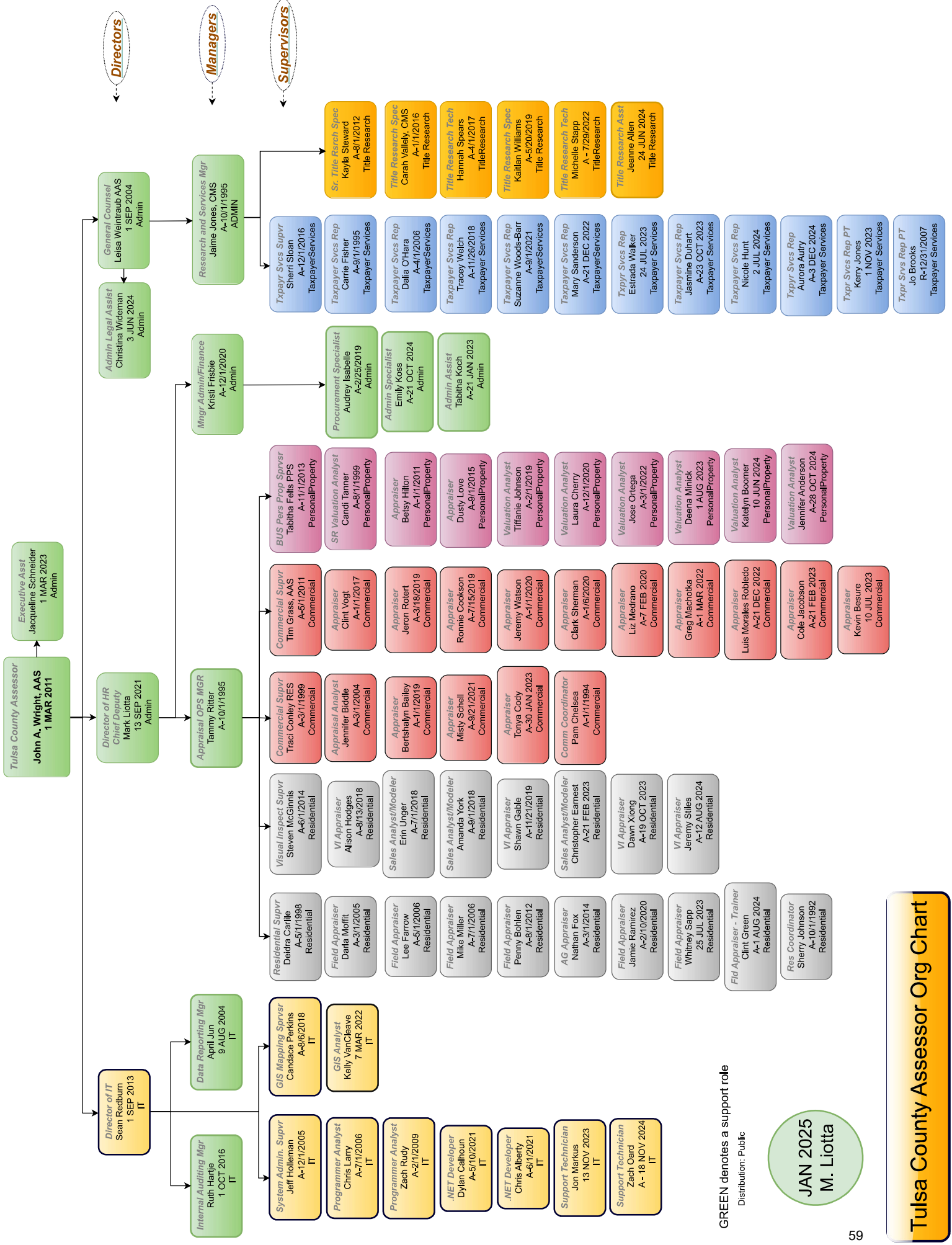
John A. Wright

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.



GREEN denotes a support role

Distribution: Public

JAN 2025
M. Liotta

Tulsa County Assessor Org Chart



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.

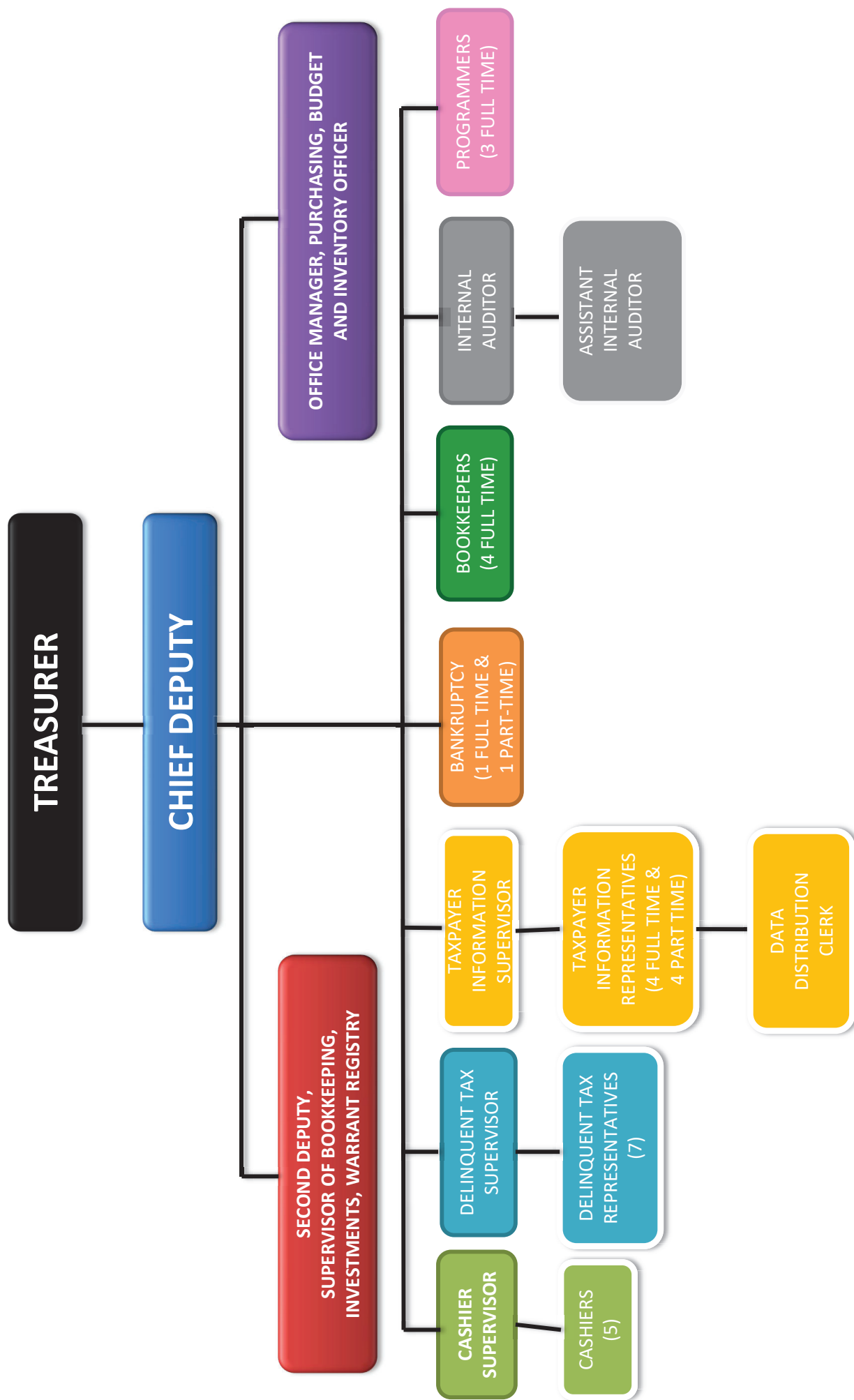
After collection, revenues are ultimately disbursed by the treasurer. Funds are disbursed to the public schools, Tulsa Community College, Tulsa Technology Center, the City- County Library system, municipalities within Tulsa County and Tulsa County Government. All of the funds paid to the Tulsa County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

**DON NEWBERRY
COURT CLERK**

**VICKI GOOSON
FIST DEPUTY**

**RANDY PROFFITT
SECOND DEPUTY**

**MARC DREYER
THIRD DEPUTY**

FRONT OFFICE/ PASSPORT/IT		FAMILY/LICENSE	PROBATE	CRIMINAL & TRAFFIC	JUVENILE	SMALL CLAIMS	CIVIL DIVISION
AMANDA ADAMS/ ALISSA CUNHA/VERN BRAND		JASON JONES, (PLUS 17 DEPUTIES)	GERI BAUHAUS,(PLUS 9 DEPUTIES)	JASON ADAMS, (PLUS 14 DEPUTIES)	ALLEN WOODWORTH, (PLUS 9 DEPUTIES)	CAROLYN PARKS, (PLUS 10 DEPUTIES)	DIANE SAVAGE, (PLUS 24 DEPUTIES)

ARCHIVES	ACCOUNTING	CRIMINAL COURTS	RECORDS, SCANNING MICROFILM	COST ADMINISTRATION	BA LOCATION
CARSON SURBER, (PLUS 7 DEPUTIES)	JANICE WHITE, (PLUS 2 DEPUTIES)	KIM THOMAS, (PLUS 18 DEPUTIES)	KITSY WYRICK, (PLUS 6 DEPUTIES)	6 DEPUTIES	2 DEPUTIES



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Section II

Budget Board Office

Procurement



Director

Matney Ellis

Our Mission

Tulsa County Procurement: Ensuring Efficiency, Accountability, and Value

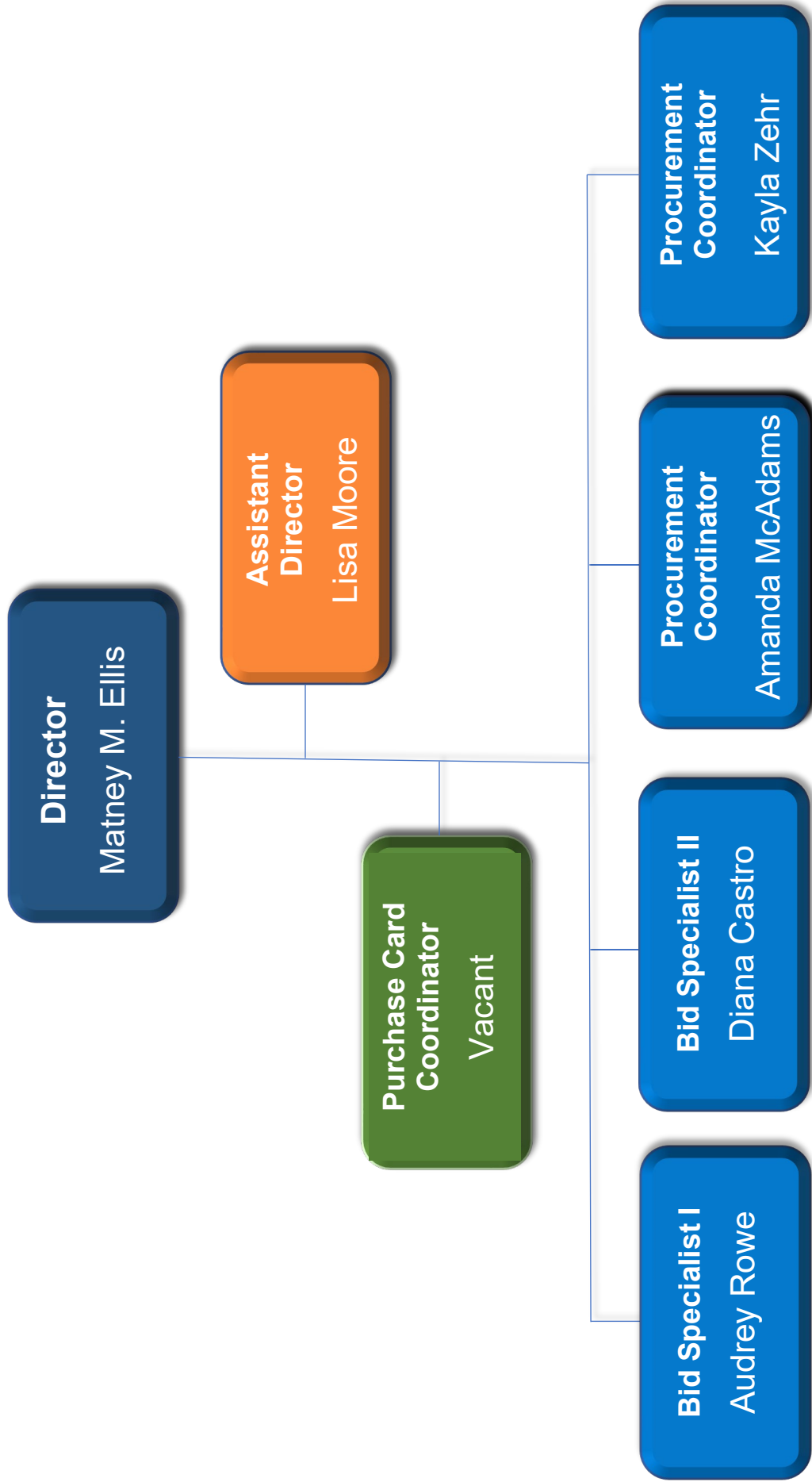
Tulsa County Procurement, part of the Tulsa County Budget Board, serves as the centralized purchasing hub for all county departments and offices. Committed to compliance, fiscal responsibility, customer service, and operational efficiency, the department processes over 20,000 purchase orders annually.

Operating under the authority of Title 19 § 1500 of the County Purchasing Act, the Procurement Department develops and enforces policies that promote flexible, value-driven contracts in the best interests of the state and its political subdivisions.

By researching vendors and sourcing the most efficient products and services, the department ensures that every county purchase maximizes taxpayer value. A well-structured procurement system upholds best business practices, whether goods and services are acquired through purchasing, leasing, or other methods.

Tulsa County's procurement processes are governed by Oklahoma Statutes, Title 19, Chapter 33, "County Purchasing Procedures." These statutes are updated regularly to keep procurement policies effective and relevant.

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 Services

County Parks



***Director
Kathy Burrows***

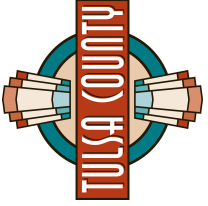
Our Mission

An Affirmative Action Employer Committed to Workplace Diversity

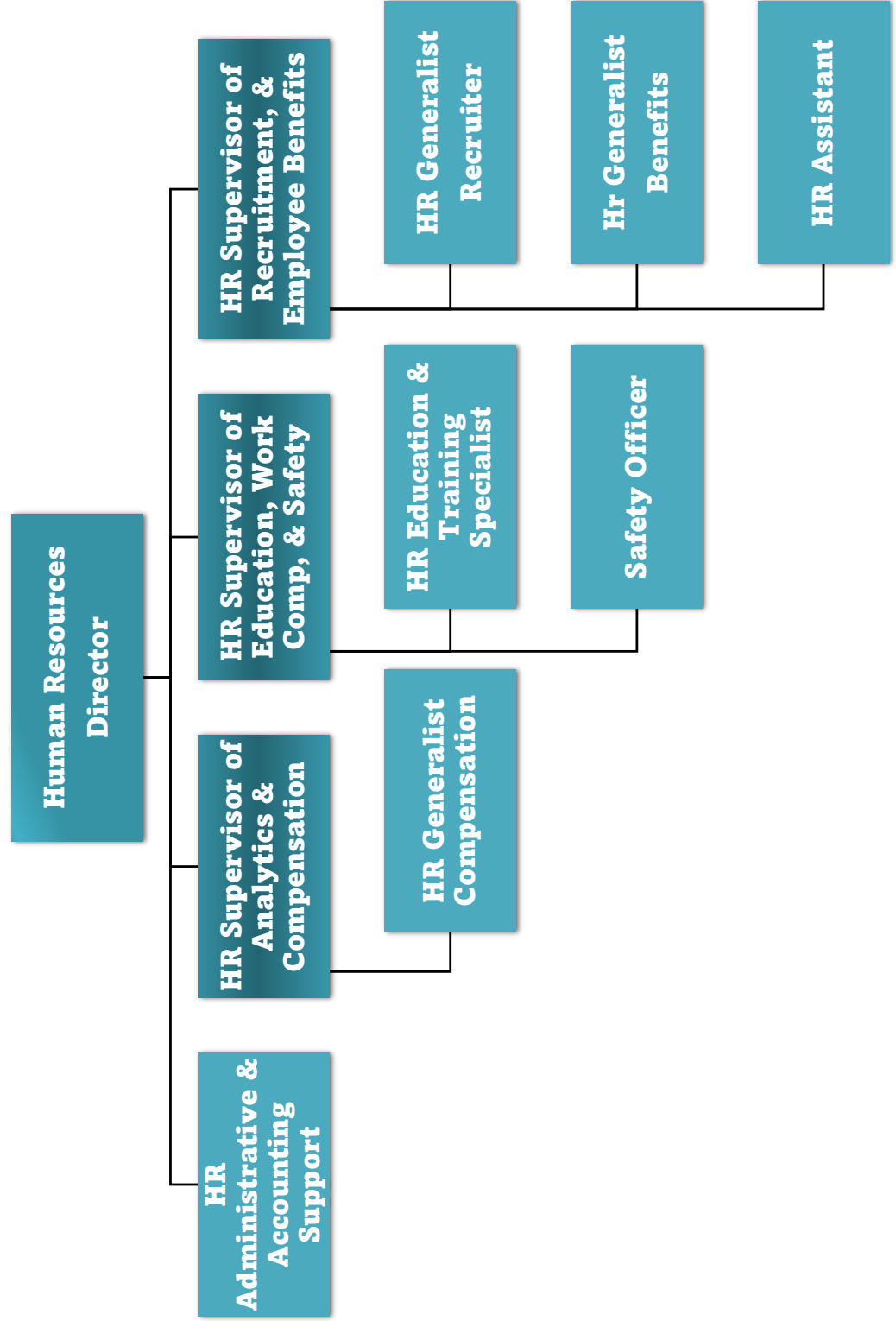
The Human Resources Department through strategic partnerships and collaboration works to recruit, develop, train, and retain a high performing and diverse workforce. Our goal is to foster a healthy, safe, and productive work environment throughout Tulsa County. We serve employees, their families, departments, 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 resources, 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 - FY 2026





Director

Ronny Walker

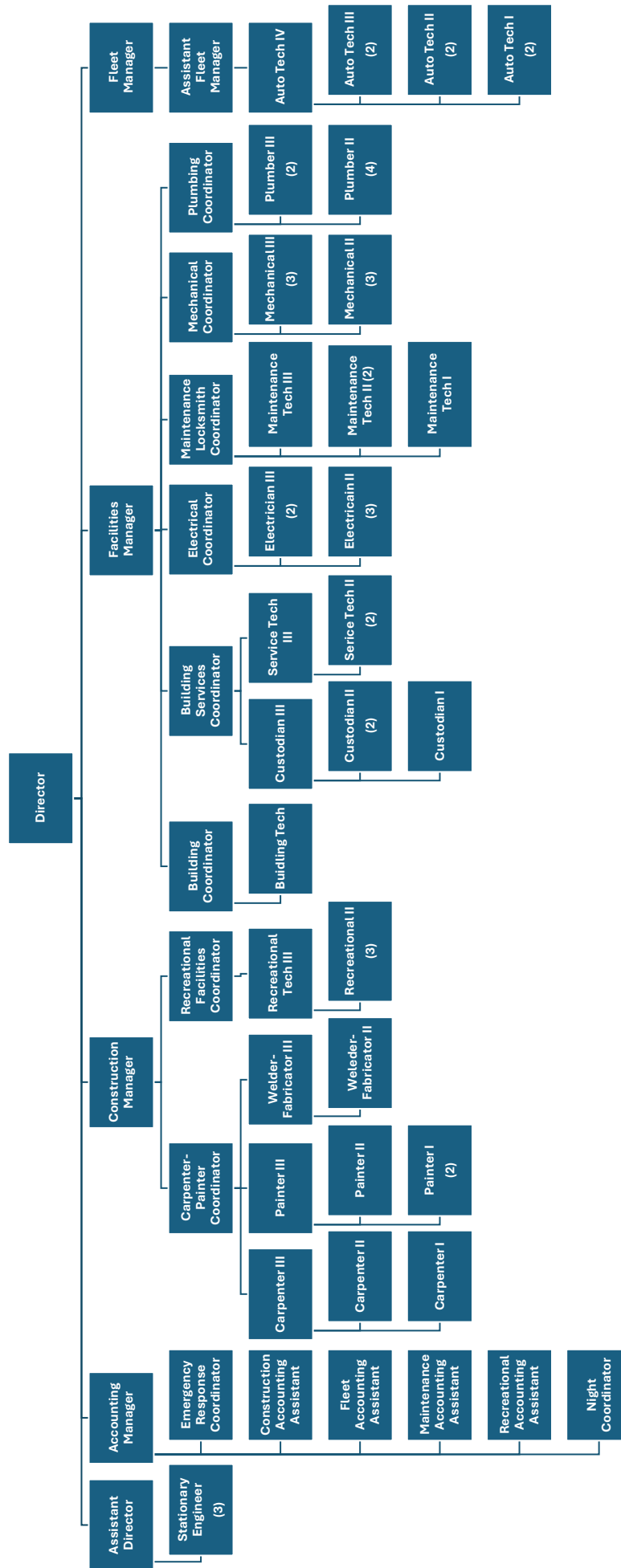
Our Mission

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 73 employees in 11 sections – Accounting, Building Services, Carpenter/Paint/Weld Shop, Electrical, FCJJ Building Coordinator/Tech, Fleet Maintenance, Maintenance/Locksmith, HVAC Mechanical, Plumbing, Recreational and Stationary Engineers that is primarily responsible for 1,550,829 square feet in 25 locations and 485 vehicles that log approximately 7 million miles annually.

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 2,350 purchase orders and 5,000 work orders are processed for Building and Fleet Operations annually. Additionally, parking control for over 750 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.

Tulsa County Building Operations and Fleet Maintenance





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

POLICY WRITING

DIRECTOR

COUNTY
PROCEDURES
WRITER

BOOKKEEPING

ACCOUNTANT/
BOOKKEEPER II

BOOKKEEPER II

SCANNING
TECHNICIAN

MAILROOM

SENIOR
MAIL
CLERK

MAIL
CLERK

MAIL
CLERK
DRIVER

MICROFILM
CLERK

ARCHIVES

DIGITAL
ARCHIVES
SUPERVISOR

ASST.
DIGITAL
ARCHIVES
SUPERVISOR

DIGITAL
MICROFILM
TRAINER

MICROFILM
DIGITAL
SCANNER
SPECIALIST

DESIGN

GRAPHIC
DESIGN
SUPERVISOR

ASST.
GRAPHIC
DESIGN
SUPERVISOR

GRAPHIC
DESIGN
PRODUCTION
ARTIST

PRINTING

OPERATIONS
MANAGER

PROJECT
MANAGER

PRINT
SHOP
SUPERVISOR

ASST.
PRINT SHOP
SUPERVISOR

SENIOR
LARGE OFFSET
PRESS
OPERATOR

OFFSET
PRESS
OPERATOR

FORMS AND
OFFICE SUPPLY
COORDINATOR

DIGITAL
PRESS
BINDERY
OPERATOR





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BOCC Other Services

Engineering/Highway/Levee

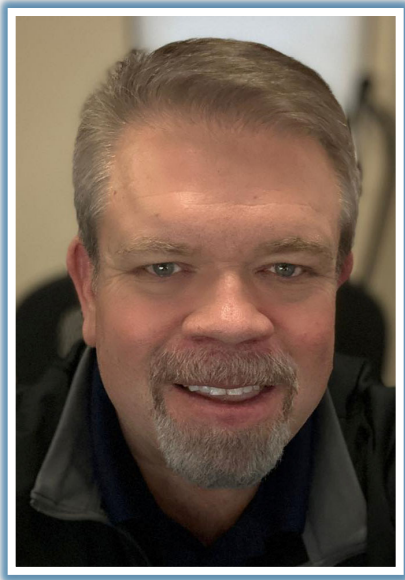
Inspections

Social Services

Early Settlement

Court Services

County Parks



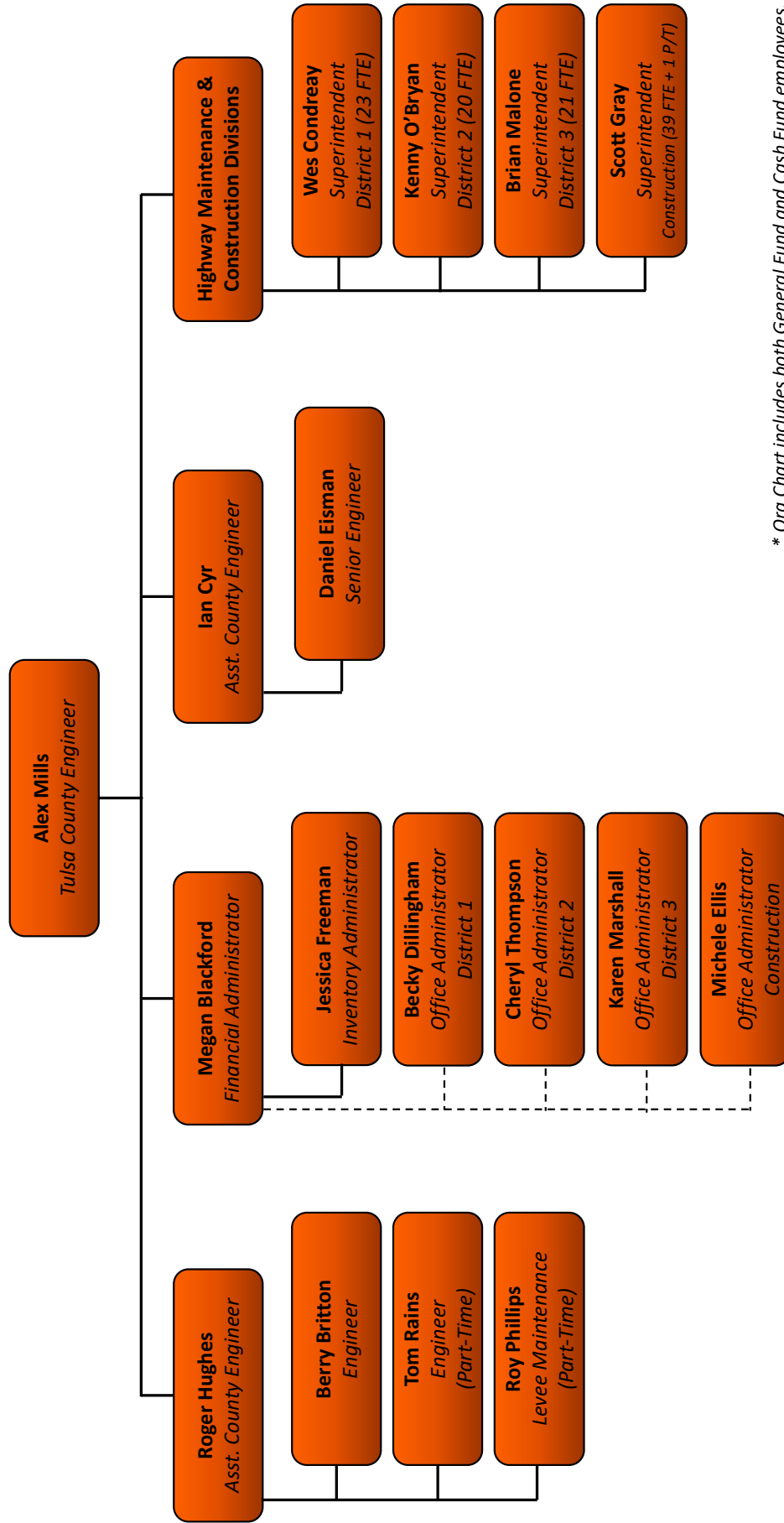
*Director
Alex Mills*

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

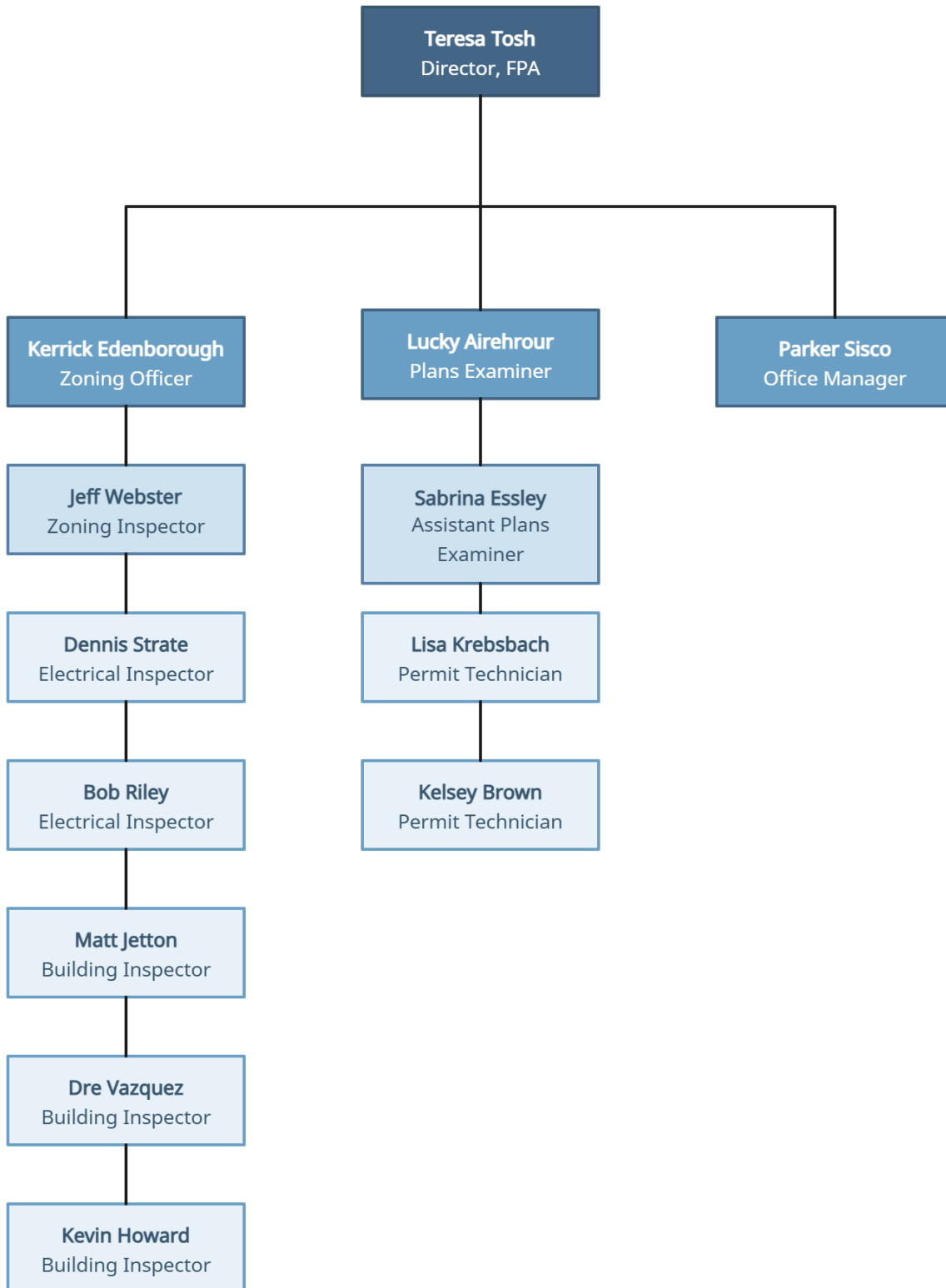
Teresa Tosh

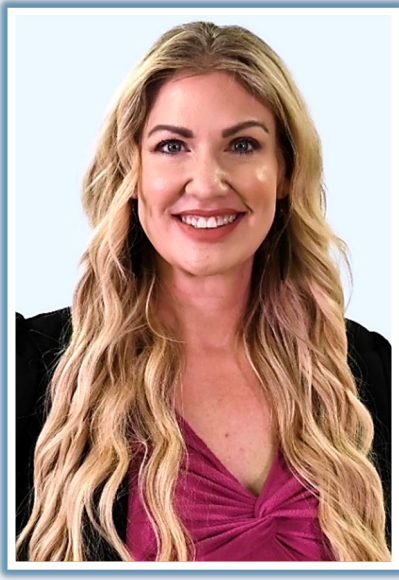
Our Mission

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 Department





Director
Savannah Crandall

Our Mission

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

Tulsa County is facing many critical issues and challenges that include 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

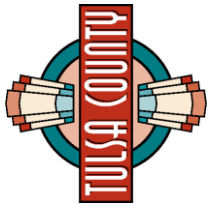
TULSA COUNTY SOCIAL SERVICES provides critical services through several vital programs.

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

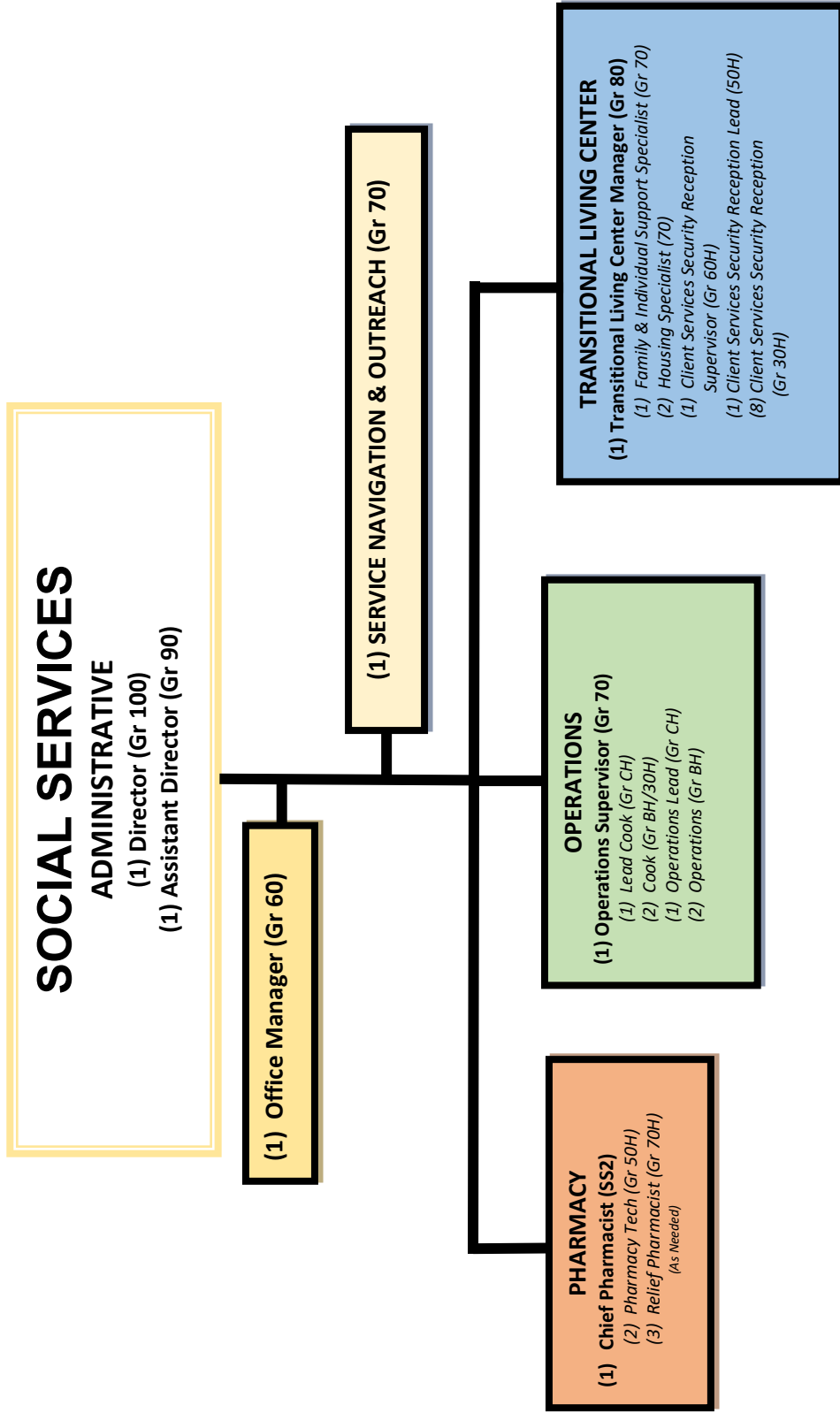
THE GEORGE PROTHRO, MD PHARMACY OF TULSA COUNTY – Provides a variety of pharmaceutical products at discounted prices. Many senior citizens access services through this program because of the ever-increasing cost of medications. This pharmacy is the only one of its kind in the State of Oklahoma.

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 21, 2025





Director

LeiLani Armstrong

Our Mission

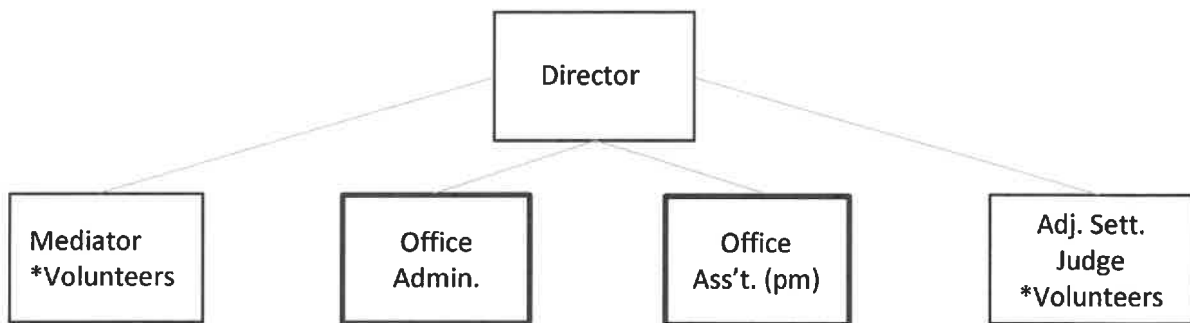
To provide high quality conflict resolution services to the courts and residents of northeast Oklahoma that are fair, effective, inexpensive, and expeditious, as an alternative to traditional litigation.

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 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 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 savings to the taxpayers of Tulsa County.

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



Director
Matt Hancock

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.

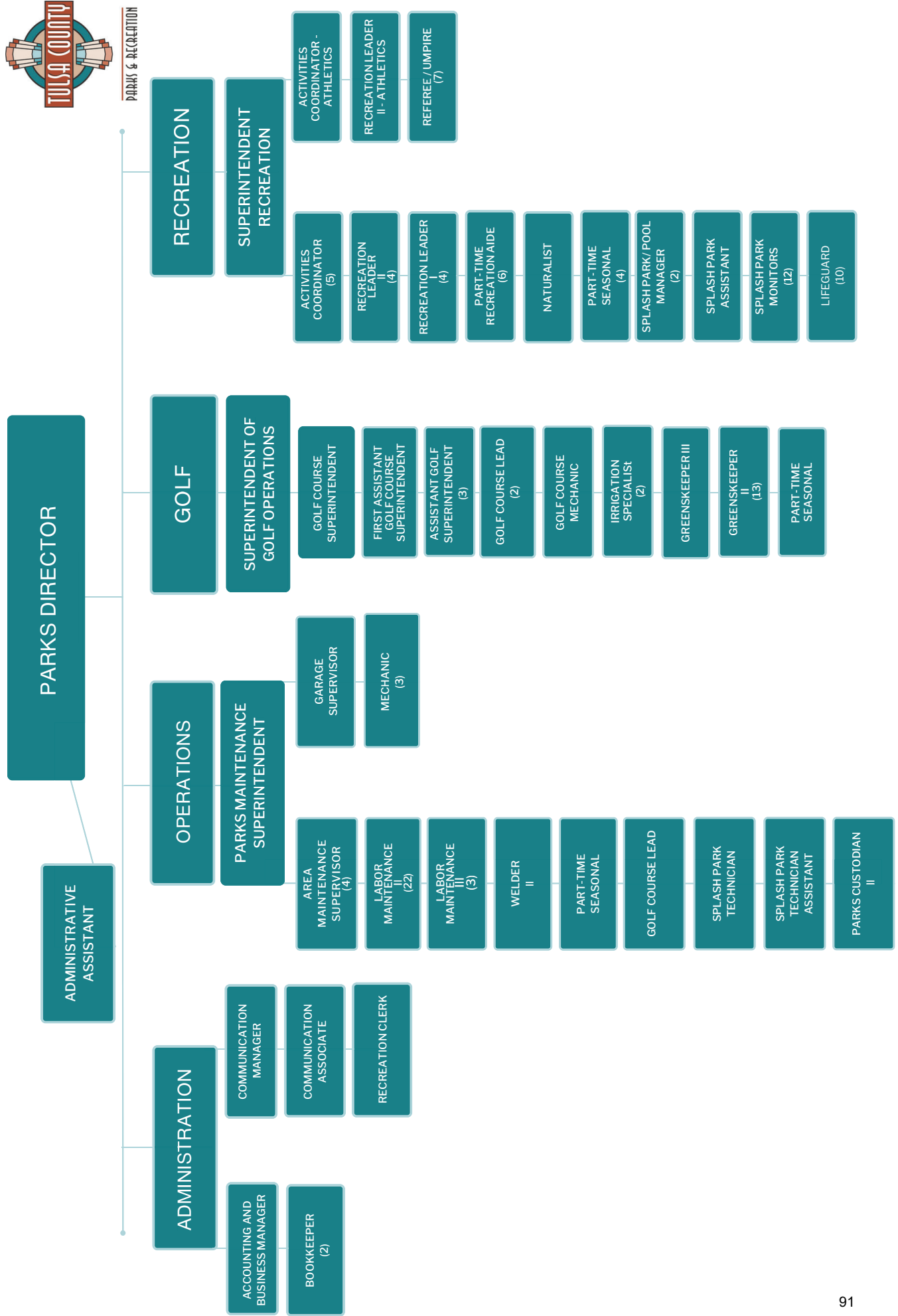
VISION Tulsa County Parks envisions a thriving community where everyone has access to safe, beautiful, and inclusive parks that inspire recreation, connection, and well-being. Through innovation, sustainability, and strong community partnerships, we strive to create vibrant spaces that enrich lives, promote environmental stewardship, and foster a lasting legacy of outdoor enjoyment for generations to come.

CORE VALUES Our core values shape our parks, defining our character and guiding our actions. Led by our team with a focus on being safe, clean, bright and kind, we foster a welcoming environment where all community members and guests can enjoy nature, recreation, and community engagement. To support this mission, we are guided by the following core values:

- **Honesty, Integrity, and Fairness** – We operate with transparency and a deep commitment to serving our communities with respect.
- **Excellence and Perseverance** – We continuously strive for the highest standards in all that we do, embracing challenges with determination.
- **Community Partnerships** – Through collaboration with volunteers and local organizations, we maximize resources to provide meaningful recreational opportunities.
- **Responsible Stewardship** – We ensure fiscal responsibility while maintaining and improving our parks for future generations.

By upholding these principles, Tulsa County Parks and Recreation remain dedicated to creating vibrant spaces where residents can connect, play and thrive.

TULSA COUNTY PARKS ORGANIZATION CHART 2025





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Section IV

Other Offices

District Attorney

Election Board

Juvenile Bureau

Juvenile Detention

Public Defender

Alternative Courts



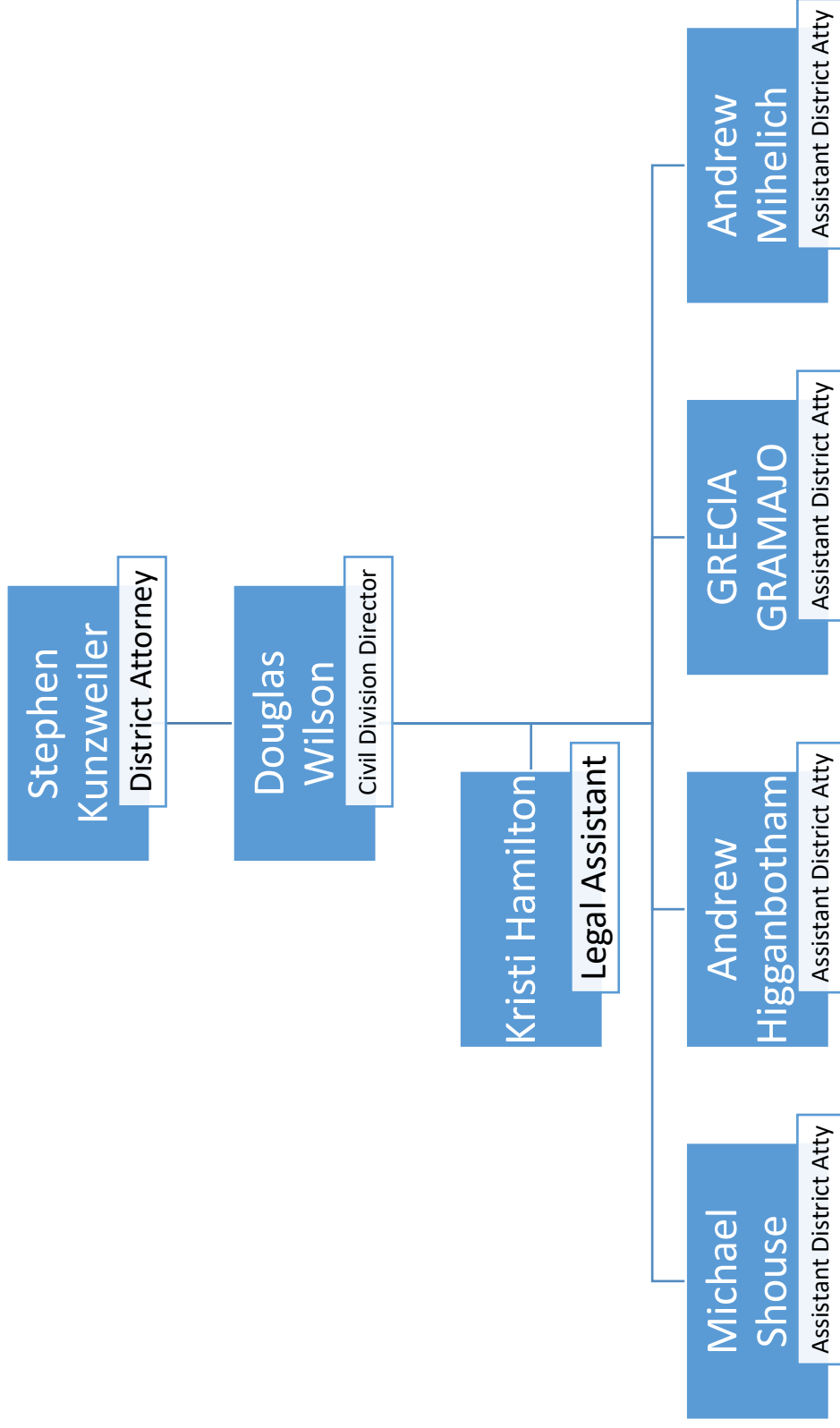
***Tulsa County District Attorney
Stephen A. Kunzweiler***

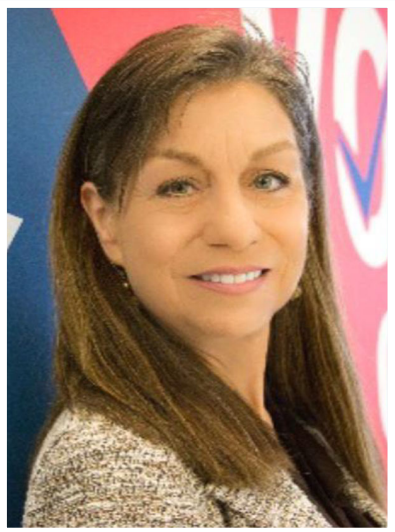
Our Mission

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

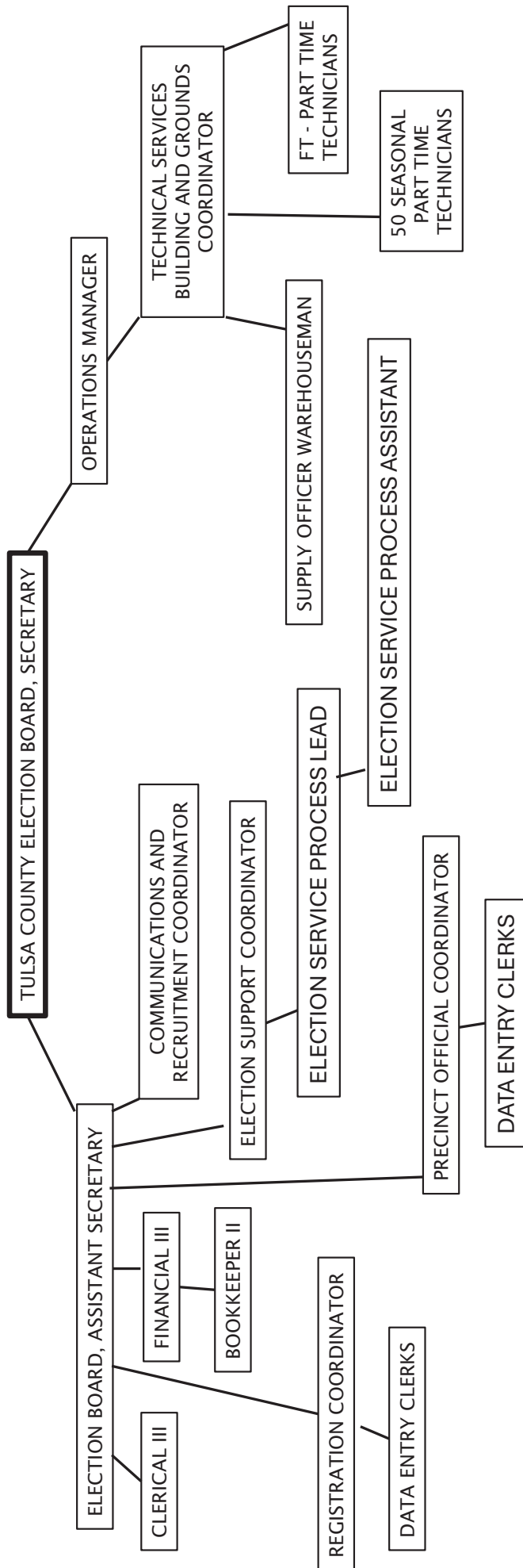
To earn and maintain the trust of Tulsa County voters and public officials by being accountable, reliable and transparent, and by delivering timely, accurate election results with strict adherence to Oklahoma Law and our governing ethics.

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.





Director
Dr. Keith Hall

Our Mission

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

In 1950, the Tulsa County Juvenile Court was established. In 1968, the G.A. Bob Evans Juvenile Justice Center was constructed to support the juvenile court and to provide the necessary programming to address the criminal justice needs of Tulsa County youth and families.

The Tulsa County Juvenile Bureau, rebranded in 2020 as the Tulsa County 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. Most 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 who are adjudicated generally receive probation. The Probation Counselors supervise these youth through the Bureau's Probation Unit. Supervision is based on principles defined by an evidence-based approach, which includes risk/needs assessment and a treatment plan. These are critical tools developed to best serve the youth and encourage 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) who are involved in the juvenile justice system or have not been successful in a traditional school setting. Many referrals come from the juvenile justice system or other schools within Tulsa Public Schools. Phoenix Rising employs two therapists and additional case managers to enhance the success of the youth and meet their complex needs.

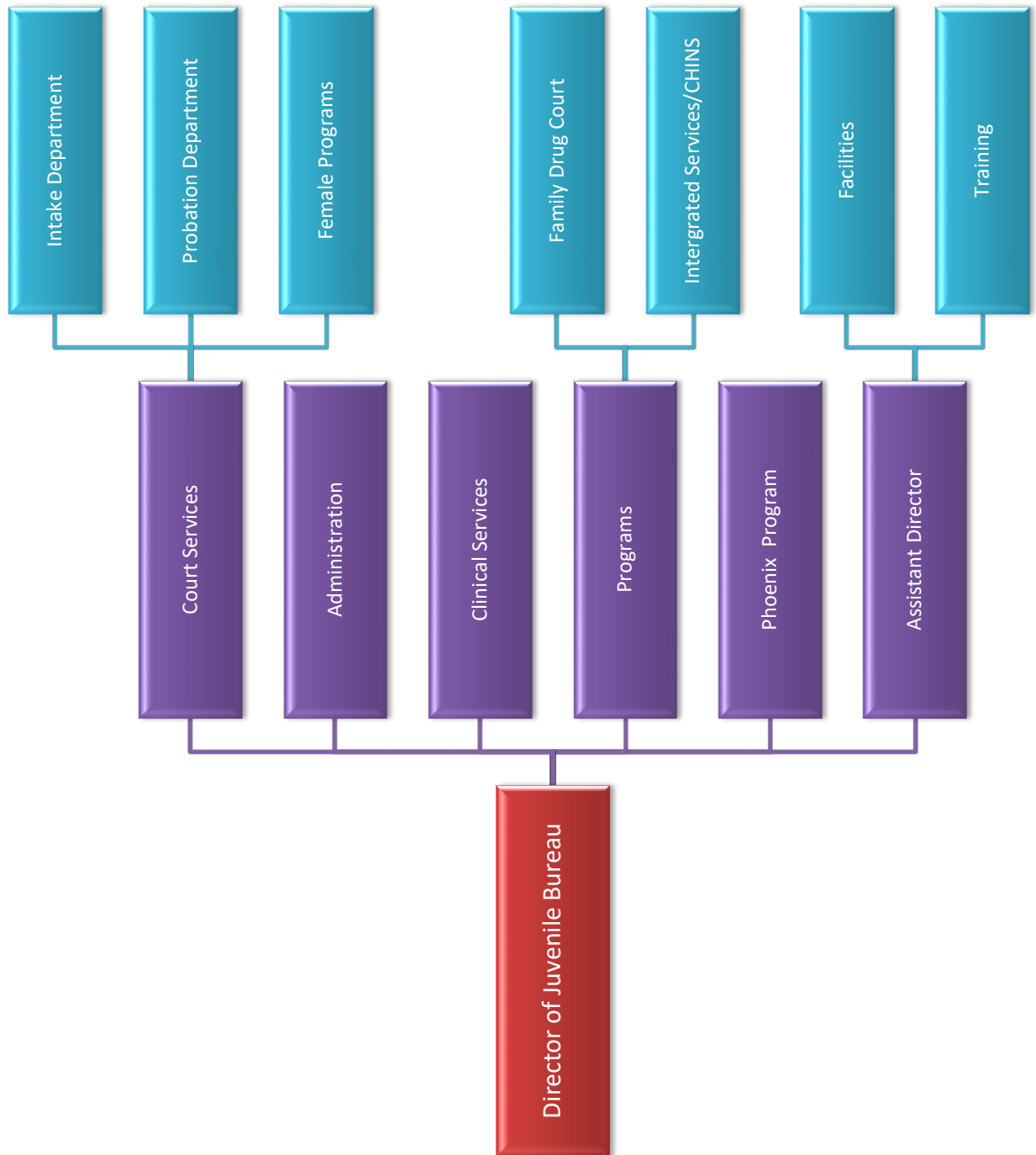
Programs

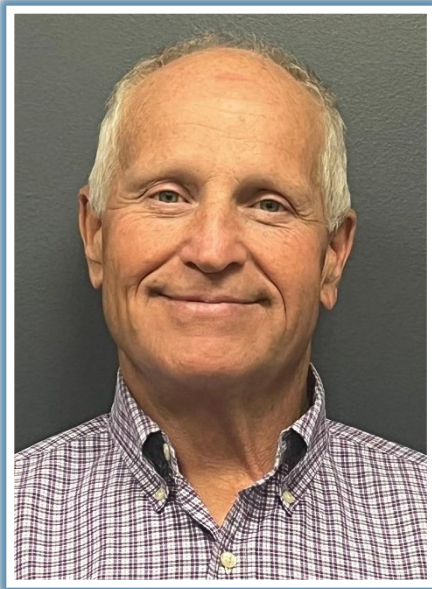
The Bureau provides special programming that includes Family Treatment Court, Mental Health Services Team, and the Children in Need of Supervision programming.

The Family Treatment Court (FTC) facilitates the reunification of children and parents by providing parents with 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 Services Team provides vital therapeutic services to youth and families across the Bureau. These services include mental health counseling, psychological assessments, 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 of services such as counseling, treatment services, educational services, etc. through partnerships in the community. The CHINS program also files “Pick up Orders” for youth who are considered runaways.





Manager

David Parker

Our Mission

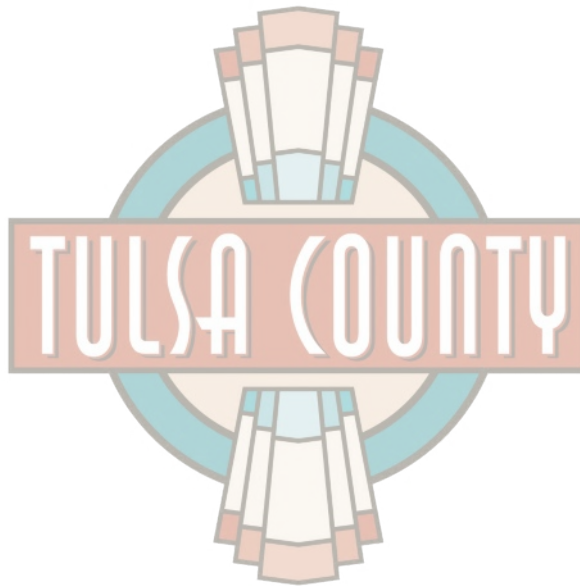
Mission Statement

The Tulsa County Board of County Commissioners restructured the Tulsa County Juvenile Detention Home to provide a secure, structured environment that promotes accountability and personal growth through proven measurable programs, education and mental health support to those young individuals in conflict with the law.

Program Overview

The Program Overview at the facility is best defined through our programmatic approach; reward through accomplishment, accomplishments through knowledge, knowledge through education. Education begins in the admission process, where the in-depth orientation is initiated. Admission staff review the Resident Handbook with the juvenile, ensuring each area is reviewed and discussed regarding rules, rights, responsibilities and programs.





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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.

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.

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.



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.

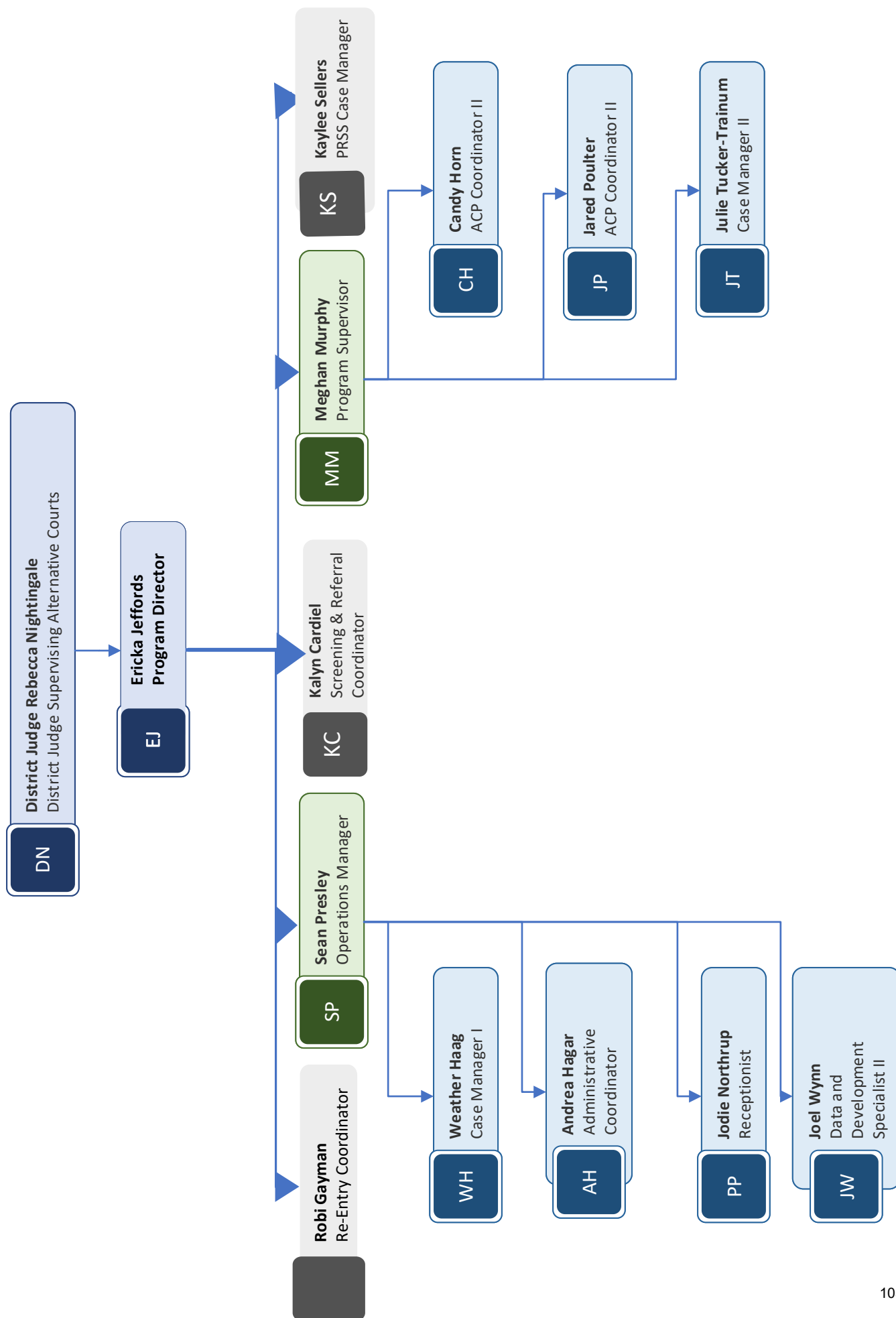
Adult Drug Court

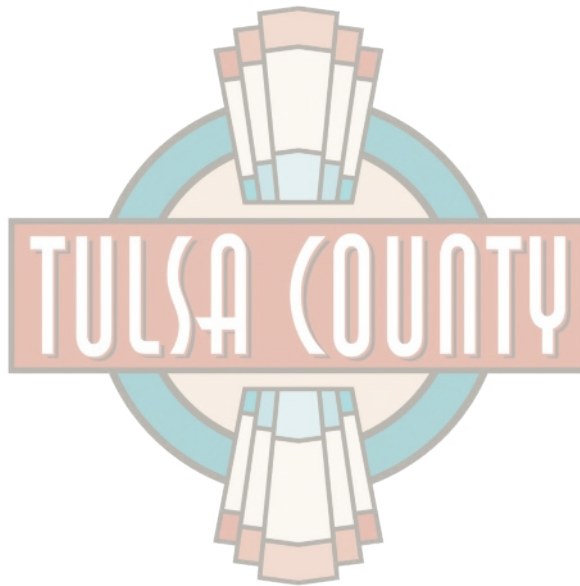
As an alternative to incarceration for offenders in the criminal justice system in need of treatment, our programs are a minimum of 18 months, requiring participants to attend regular court appearances, treatment appointments, supervision visits and random drug testing. Graduates also have opportunities 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

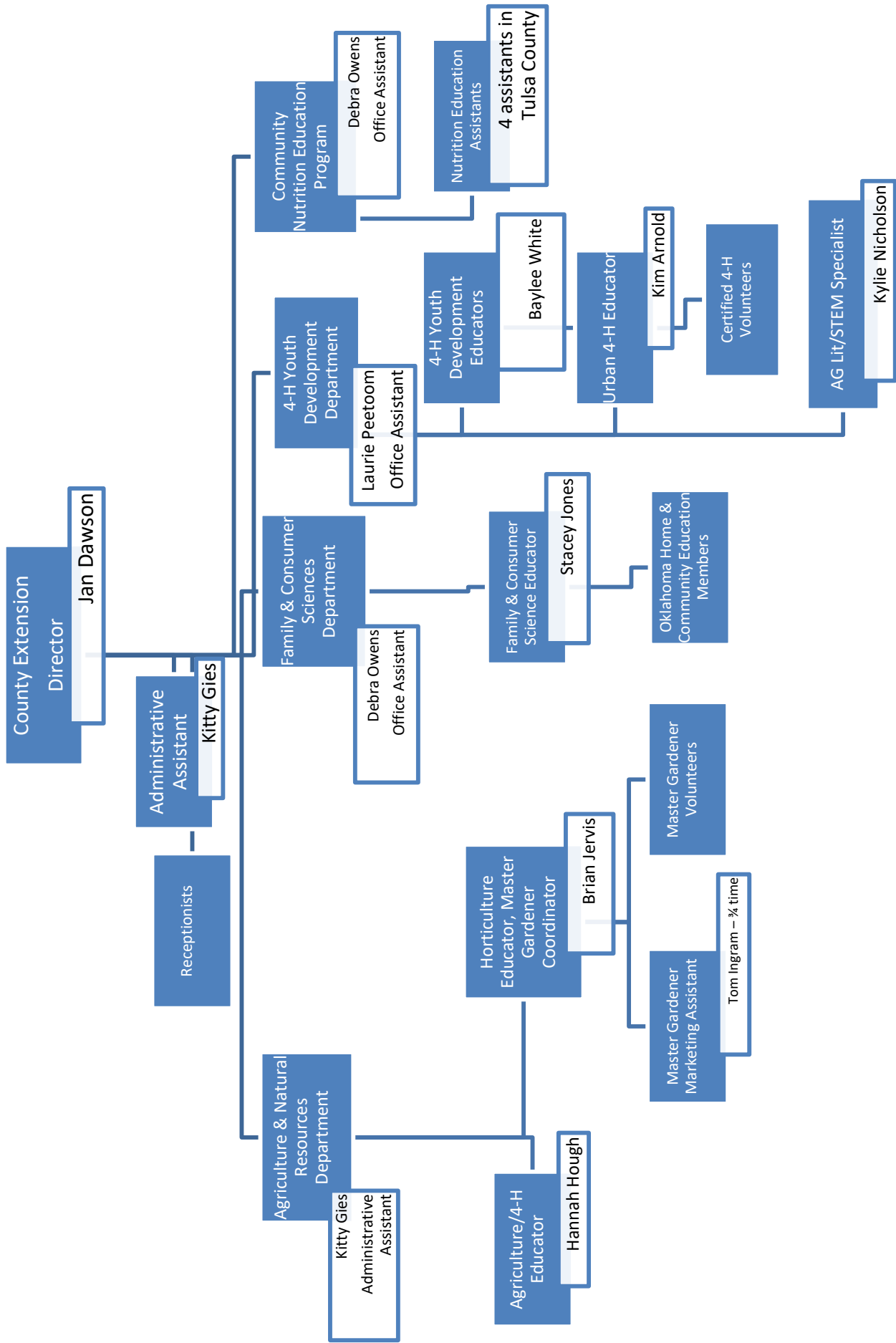
Jan Dawson

Our Mission

The Tulsa County Oklahoma Cooperative Extension Service provides research-based resources (many free) you can use to improve your home, workplace and community. This office's programs and services are specifically designed to solve the problems county residents face. It's a service of Oklahoma State University and functions as part of a nationwide network of university extension offices dedicated to providing trustworthy public education and service. This unbiased, research base is what makes the Cooperative Extension Service unique. We are not here to sell a product. We are here to educate consumers so they can make informed decisions based on the proven, factual information we provide. The mission of Extension is to provide Education Everywhere for Everyone.

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

Tulsa County OSU Extension Office





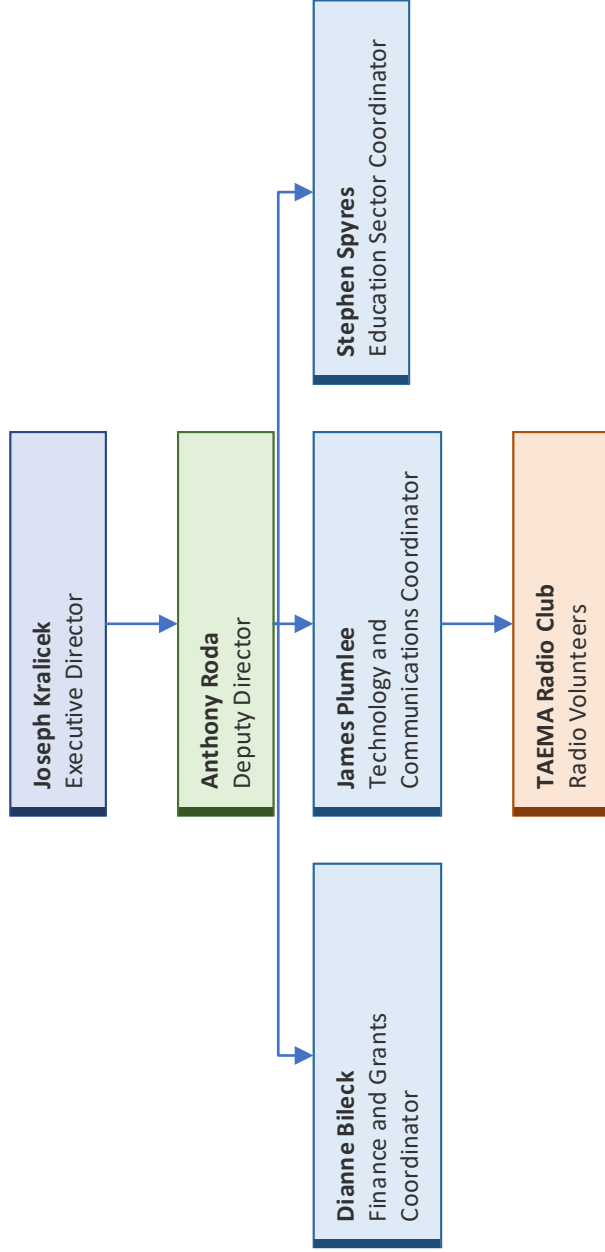
Executive Director
Joseph Kralicek

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

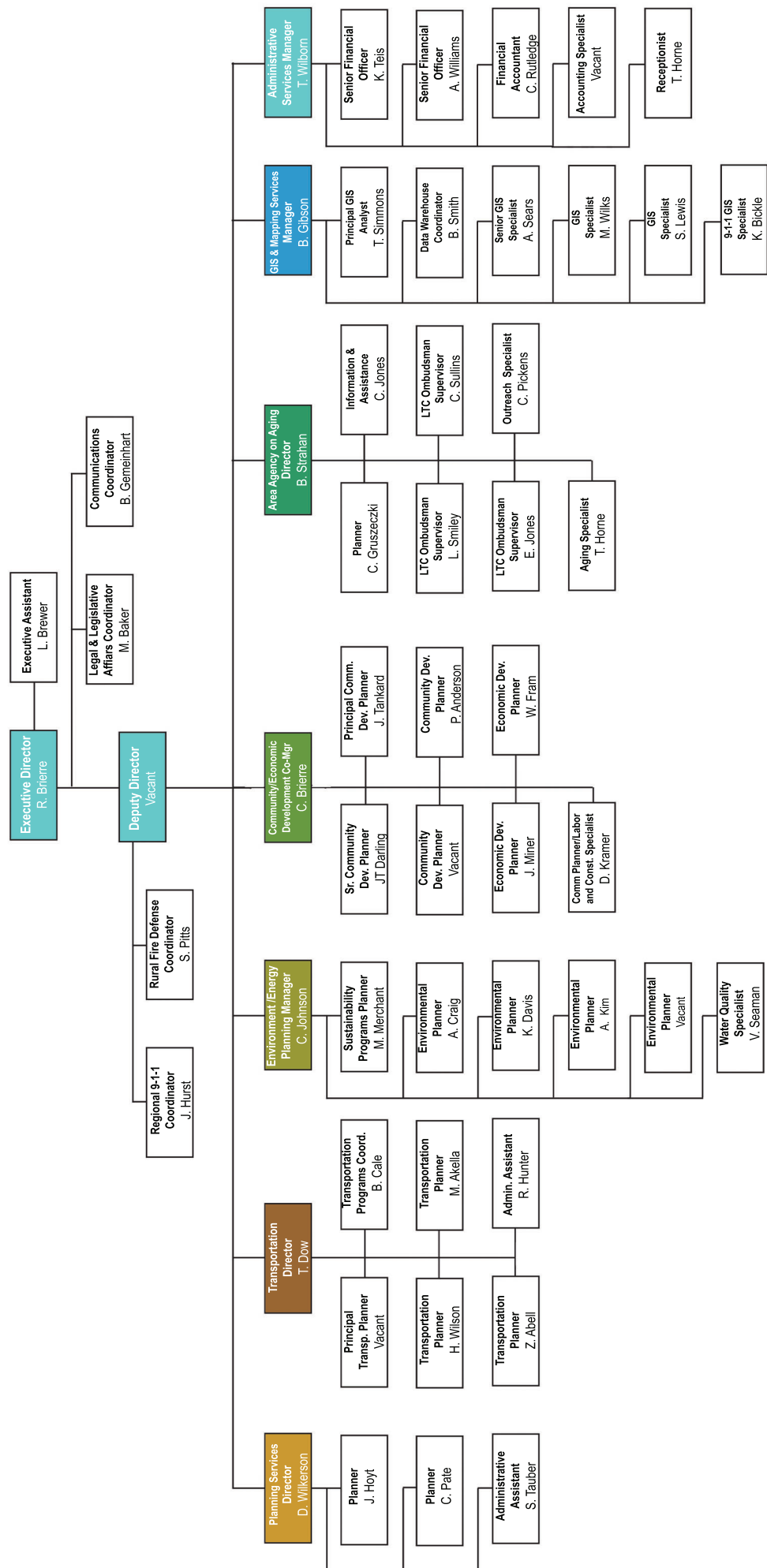
INCOG serves Creek, Osage, Rogers, Tulsa, and Wagoner counties, more than 50 cities and towns located in those counties, and the Cherokee, Muscogee (Creek), and Osage Nations.

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 - FY2026

March 3, 2025





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.

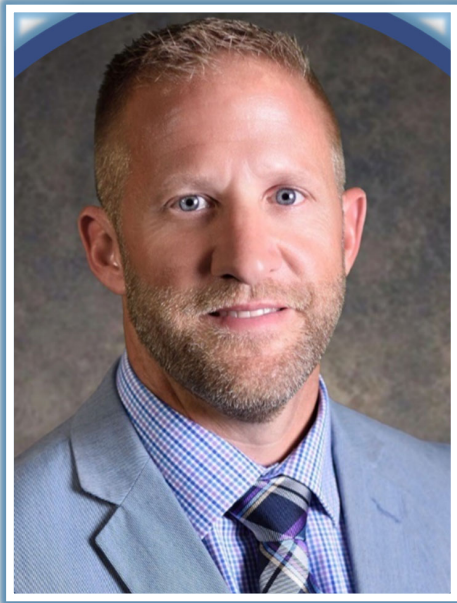


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State Auditor

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

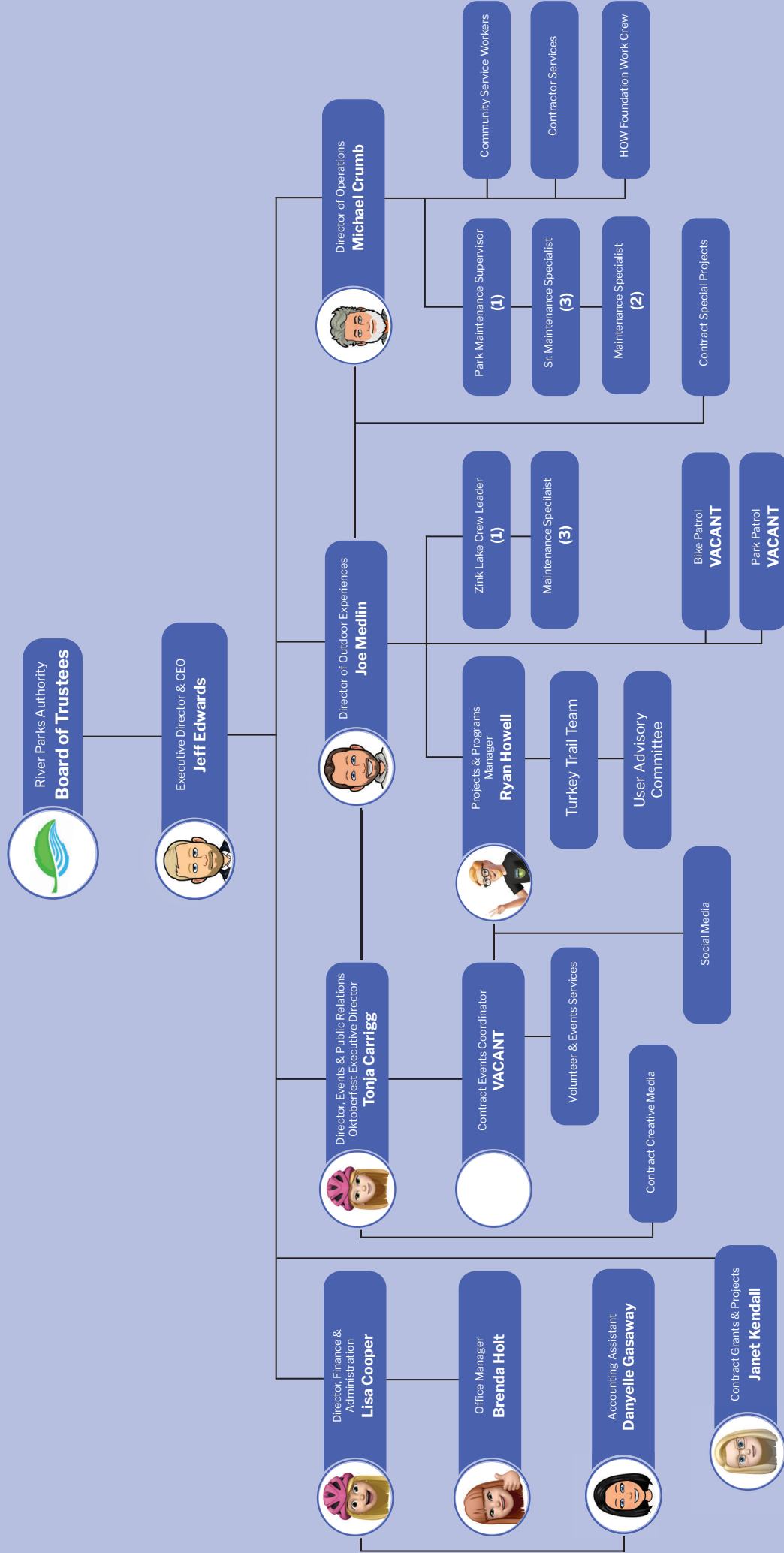
River Parks is now in our 49th year of operation. Since its founding, River Parks has changed the face of Tulsa's riverfront - from miles of totally unimproved or industrialized land to one of the community's most heavily used and beloved public parks. In that process, River Parks has merged commercial interests, wildlife habitat, sports, recreation and entertainment uses with residential areas ranging from public housing to Tulsa's most prestigious neighborhoods.

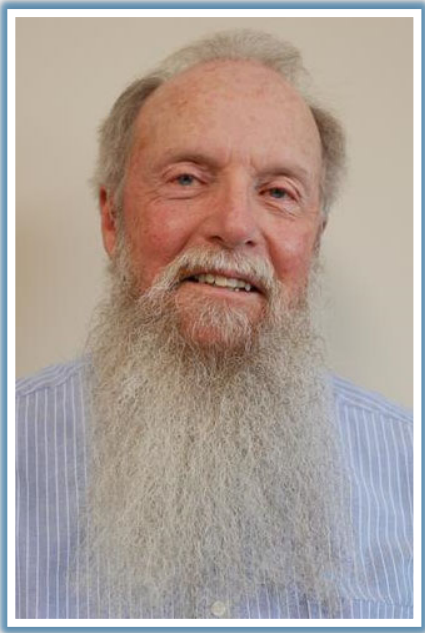
Highlights of River Parks include the River West Festival Park; Zink Dam and Lake's fishing; rowing and kayaking; and the untamed beauty of the Turkey Mountain Urban Wilderness Area, with its rugged hiking and equestrian trails and panoramic views of the city. A phased trails renovation program, which 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: Terrance Gilliland

Vice-Chairman: David Scott

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

2023-2024 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 the 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 which 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 source of revenue for the Parks Department is 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 operates 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 primary expenditures of the fund include utilities, operational costs, and other expenses for 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 state and Federal 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 and Federal grants, as well as nonprofit and tribal grants.

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 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. These courts, working in conjunction with community partners, result in changed and more productive lives and lower incarceration rates.

Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 5,700	\$ -	\$ 4,910	\$ -
Total Revenue	\$ 5,700	\$ -	\$ 4,910	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 5,700	\$ -	\$ 4,910	\$ -

Expenditures by Category

Supplies	-	-	743	-
Total Expenditures	\$ -	\$ -	\$ 743	\$ -

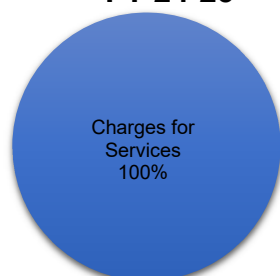
Income (Loss)	\$ 5,700	\$ -	\$ 4,167	\$ -
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FUND BALANCE ANALYSIS

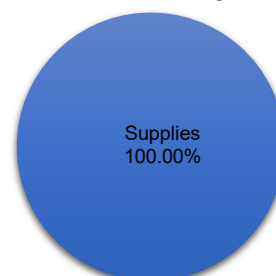
Beginning Fund Balance:	\$ 10,949	\$ 15,949	\$ 16,649	\$ 20,816
Additions/Reductions to Fund Balance:	5,700	-	4,167	-
Ending Fund Balance:	\$ 16,649	\$ 15,949	\$ 20,816	\$ 20,816

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 1,233,850	\$ -	\$ 1,261,230	\$ -
Miscellaneous Revenue	-	-	189	-
Total Revenue	\$ 1,233,850	\$ -	\$ 1,261,419	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 1,233,850	\$ -	\$ 1,261,419	\$ -

Expenditures by Category

Salaries and Comp	343,367	-	370,848	-
Employee Benefits	132,645	-	154,441	-
Travel and Training	65,005	-	44,795	-
Supplies	17,570	-	4,242	-
Other Services and Charges	130,798	-	94,904	-
Capital Lease	7,988	-	12,054	-
Non-Capital Expense	390,155	-	247,415	-
Capital Outlay	18,807	-	240,668	-
P-Card Clearing	(107)	-	-	-
Total Expenditures	\$ 1,106,229	\$ -	\$ 1,169,367	\$ -

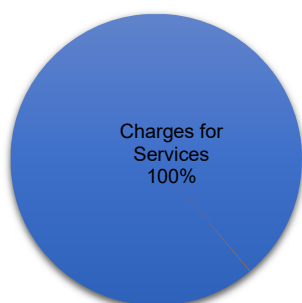
Income (Loss)	\$ 127,621	\$ -	\$ 92,052	\$ -
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FUND BALANCE ANALYSIS

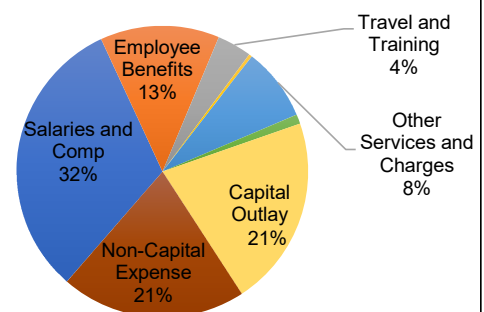
Beginning Fund Balance:	\$ 2,852,666	\$ 2,627,458	\$ 2,980,077	\$ 3,072,130
Additions/Reductions to Fund Balance:	127,621	-	92,052	-
Prior Year Adj.	(210)	-	-	-
Ending Fund Balance:	\$ 2,980,077	\$ 2,627,458	\$ 3,072,130	\$ 3,072,130

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 674,203	\$ -	\$ 664,919	\$ -
Total Revenue	\$ 674,203	\$ -	\$ 664,919	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 674,203	\$ -	\$ 664,919	\$ -

Expenditures by Category

Salaries and Comp	161,164	-	181,615	-
Employee Benefits	76,229	-	81,910	-
Travel and Training	12,744	-	9,573	-
Supplies	6,357	-	26,605	-
Other Services and Charges	64,999	-	825,587	-
Repair and Maintenance	8,744	-	-	-
Non-Capital Expense	20,796	-	7,580	-
Capital Outlay	101,073	-	291,395	-
P-Card Clearing	(140)	-	-	-
Total Expenditures	\$ 451,966	\$ -	\$ 1,424,264	\$ -

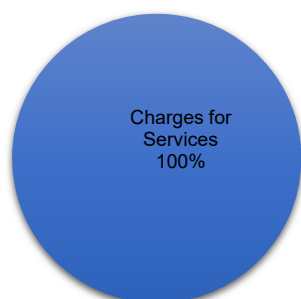
Income (Loss)	\$ 222,237	\$ -	\$ (759,346)	\$ -
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FUND BALANCE ANALYSIS

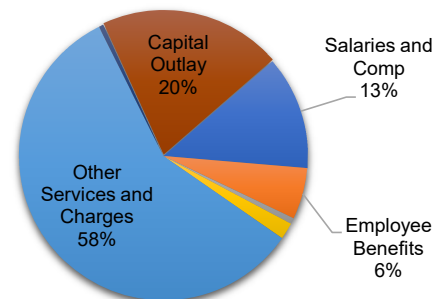
Beginning Fund Balance:	\$ 1,514,376	\$ 1,335,778	\$ 1,740,958	\$ 981,612
Additions/Reductions to Fund Balance:	222,237	-	(759,346)	-
Prior Year Adj.	4,345	-	-	-
Ending Fund Balance:	\$ 1,740,958	\$ 1,335,778	\$ 981,612	\$ 981,612

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Transfer From Other Funds	\$ 6,670,740	\$ -	\$ 7,132,876	\$ -
Charges for Services	795	-	600	-
Miscellaneous Revenue	3,882	-	56,672	-
Intergovernmental Revenue	10,841,889	-	11,131,134	-
Salaries Reimbursement	4,097	-	1,738	-
Total Revenue	\$ 17,521,404	\$ -	\$ 18,323,020	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 17,521,404	\$ -	\$ 18,323,020	\$ -

Expenditures by Category

Salaries and Comp	1,081,462	-	1,473,744	-
Employee Benefits	415,517	-	559,006	-
Travel and Training	14,209	-	10,300	-
Operating Expense	249,426	-	619,280	-
Supplies	591,340	-	675,081	-
Other Services and Charges	9,795,348	-	12,292,746	-
Utilities	2,593,577	-	3,525,200	-
Insurance and Claims	533,216	-	595,710	-
Repair and Maintenance	551,650	-	511,072	-
Capital Lease	83,895	-	249,734	-
Refunds	-	-	5,067	-
Non-Capital Expense	442,650	-	922,800	-
Interdepartmental Expense	117,195	-	85,000	-
Capital Outlay	1,191,288	-	219,500	-
Total Expenditures	\$ 17,660,773	\$ -	\$ 21,744,239	\$ -

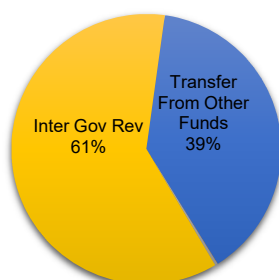
Income (Loss)	\$ (139,370)	\$ -	\$ (3,421,219)	\$ -
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FUND BALANCE ANALYSIS

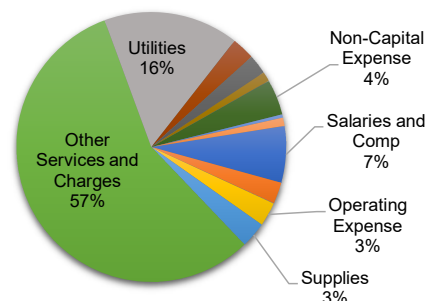
Beginning Fund Balance:	\$ 13,320,051	\$ 8,243,364	\$ 11,232,960	\$ 7,811,741
Additions/Reductions to Fund Balance:	(139,370)	-	(3,421,219)	-
Prior Year Adj.	(1,947,721)	-	-	-
Ending Fund Balance:	\$ 11,232,960	\$ 8,243,364	\$ 7,811,741	\$ 7,811,741

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 3,486,002	\$ -	\$ 3,525,886	\$ -
Miscellaneous Revenue	1,307,599	-	187,478	-
Intergovernmental Revenue	-	-	3,500	-
Total Revenue	\$ 4,793,601	\$ -	\$ 3,716,864	\$ -

Use of Fund Balance

	-	-	-	-
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Total All Sources

	\$ 4,793,601	\$ -	\$ 3,716,864	\$ -
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Expenditures by Category

Travel and Training	7,420	-	21,260	-
Operating Expense	80,683	-	82,776	-
Supplies	617,768	-	798,360	-
Other Services and Charges	512,517	-	374,952	-
Utilities	646,543	-	1,060,500	-
Repair and Maintenance	427,032	-	726,484	-
Capital Lease	-	-	14,137	-
Refunds	3,375	-	5,000	-
Non-Capital Expense	1,511	-	17,536	-
Interdepartmental Expense	24,576	-	30,000	-
Capital Outlay	353,849	-	4,722,570	-
Debt Service	532,425	-	105,090	-
Total Expenditures	\$ 3,207,700	\$ -	\$ 7,958,665	\$ -

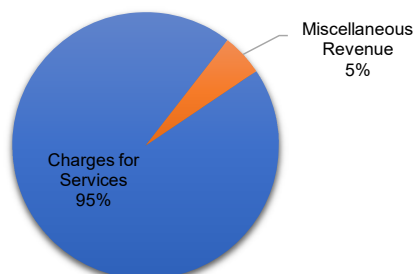
Income (Loss)	\$ 1,585,901	\$ -	\$ (4,241,801)	\$ -
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FUND BALANCE ANALYSIS

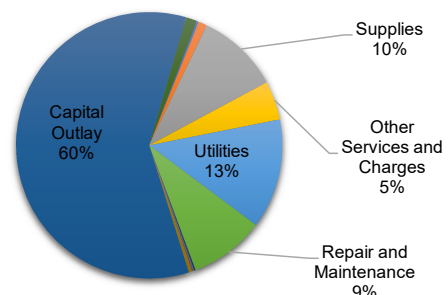
Beginning Fund Balance:	\$ 7,500,092	\$ 6,933,088	\$ 9,068,444	\$ 4,826,643
Additions/Reductions to Fund Balance:	1,585,901	-	(4,241,801)	-
Prior Year Adj.	(17,549)	-	-	-
Ending Fund Balance:	\$ 9,068,444	\$ 6,933,088	\$ 4,826,643	\$ 4,826,643

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Transfer From Other Funds	\$ 19,326	\$ -	\$ -	\$ -
Charges for Services	418,858	-	428,699	-
Investment Income	33,725	-	45,537	-
Total Revenue	\$ 471,908	\$ -	\$ 474,235	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 471,908	\$ -	\$ 474,235	\$ -

Expenditures by Category

Supplies	63,897	-	22,860	-
Other Services and Charges	24,116	-	47,342	-
Utilities	-	-	365	-
Capital Lease	21,378	-	23,053	-
Capital Outlay	7,939	-	7,211	-
Total Expenditures	\$ 117,331	\$ -	\$ 100,831	\$ -

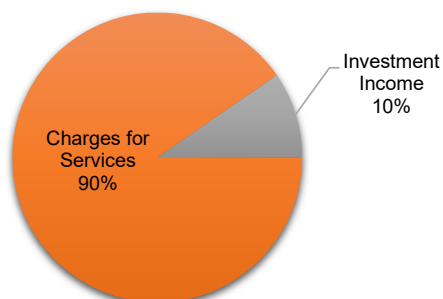
Income (Loss)	\$ 354,578	\$ -	\$ 373,404	\$ -
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FUND BALANCE ANALYSIS

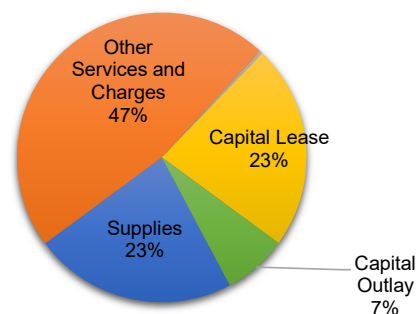
Beginning Fund Balance:	\$ 517,316	\$ 883,698	\$ 871,894	\$ 1,245,298
Additions/Reductions to Fund Balance:	354,578	-	373,404	-
Prior Year Adj.	-	-	-	-
Ending Fund Balance:	\$ 871,894	\$ 883,698	\$ 1,245,298	\$ 1,245,298

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Transfer From Other Funds	\$ 35,683,760	\$ -	\$ 36,250,000	\$ -
Investment Income	404,110	-	500,000	-
Miscellaneous Revenue	1,141	-	529	-
Total Revenue	\$ 36,089,011	\$ -	\$ 36,750,529	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 36,089,011	\$ -	\$ 36,750,529	\$ -

Expenditures by Category

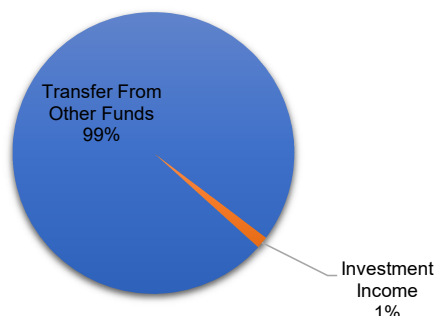
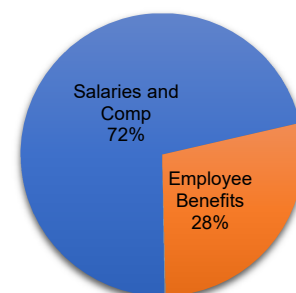
Salaries and Comp	24,559,716	-	26,475,790	-
Employee Benefits	9,779,960	-	10,413,913	-
Other Services and Charges	37,229	-	35,734	-
Total Expenditures	\$ 34,376,905	\$ -	\$ 36,925,436	\$ -

Income (Loss)	\$ 1,712,107	\$ -	\$ (174,908)	\$ -
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FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$ 5,002,559	\$ 5,668,918	\$ 7,890,662	\$ 15,606,416
Additions/Reductions to Fund Balance:	1,712,107	-	(174,908)	-
Prior Year Adj.	1,175,996	-	-	-
Ending Fund Balance:	\$ 7,890,662	\$ 5,668,918	\$ 15,606,416	\$ 15,606,416

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

Revenue by Source Estimate
FY 24-25

Expense by Category Estimate
FY 24-25


Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Other Taxes	\$ 3,338,371	\$ -	\$ 3,254,541	\$ -
Investment Income	444,828	-	437,056	-
Miscellaneous Revenue	244,191	-	574,450	-
Intergovernmental Revenue	8,088,813	-	9,041,971	-
Interdepartment Revenue	-	-	429	-
Total Revenue	\$ 12,116,204	\$ -	\$ 13,308,446	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 12,116,204	\$ -	\$ 13,308,446	\$ -

Expenditures by Category

Salaries and Comp	2,426,389	-	2,705,200	-
Employee Benefits	1,241,792	-	1,358,149	-
Operating Expense	3,465,146	-	4,155,974	-
Supplies	2,018,073	-	2,160,457	-
Other Services and Charges	456,676	-	413,117	-
Utilities	138,635	-	157,490	-
Repair and Maintenance	245,237	-	293,552	-
Non-Capital Expense	10,905	-	(38,000)	-
Interdepartmental Expense	12,307	-	10,489	-
Capital Outlay	2,704,662	-	1,675,707	-
Debt Service	104,510	-	38,340	-
Total Expenditures	\$ 12,824,334	\$ -	\$ 12,930,475	\$ -

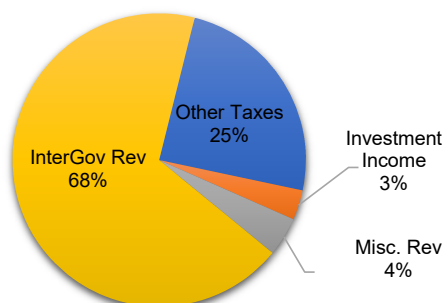
Income (Loss)	\$ (708,130)	\$ -	\$ 377,971	\$ -
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FUND BALANCE ANALYSIS

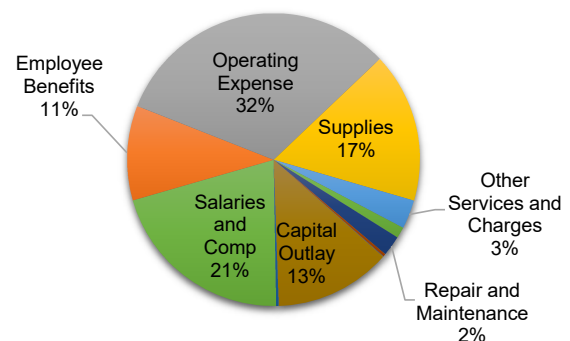
Beginning Fund Balance:	\$ 9,363,568	\$ 6,880,631	\$ 8,703,821	\$ 9,081,792
Additions/Reductions to Fund Balance:	(708,130)	-	377,971	-
Prior Year Adj.	48,383	-	-	-
Ending Fund Balance:	\$ 8,703,821	\$ 6,880,631	\$ 9,081,792	\$ 9,081,792

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 2,820,790	\$ -	\$ 2,560,000	\$ -
Total Revenue	\$ 2,820,790	\$ -	\$ 2,560,000	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 2,820,790	\$ -	\$ 2,560,000	\$ -

Expenditures by Category

Salaries and Comp	214,934	-	397,500	-
Employee Benefits	95,884	-	98,401	-
Operating Expense	5,000	-	755,000	-
Supplies	760,707	-	161,549	-
Other Services and Charges	609,786	-	670,000	-
Reparis & Maintenance	344,843	-	289,040	-
Capital Lease	2,376	-	1,000	-
Non-Capital Expense	797	-	446,935	-
Capital Outlay	368,548	-	740,687	-
Total Expenditures	\$ 2,402,874	\$ -	\$ 3,560,111	\$ -

Income (Loss)	\$ 417,917	\$ -	\$ (1,000,111)	\$ -
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FUND BALANCE ANALYSIS

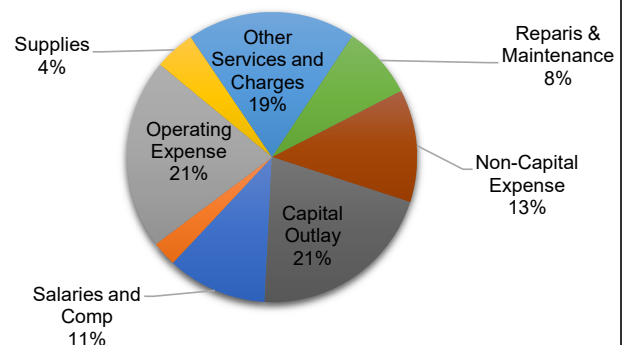
Beginning Fund Balance:	\$ 4,344,270	\$ 4,084,673	\$ 4,760,940	\$ 3,760,829
Additions/Reductions to Fund Balance:	417,917	-	(1,000,111)	-
Prior Year Adj.	(1,247)	-	-	-
Ending Fund Balance:	\$ 4,760,940	\$ 4,084,673	\$ 3,760,829	\$ 3,760,829

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

**Revenue by Source Estimate
FY 24-25**



**Revenue by Source Estimate
FY 24-25**



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Transfer From Other Funds	\$ 2,557,710	\$ -	\$ 2,724,804	\$ -
Total Revenue	\$ 2,557,710	\$ -	\$ 2,724,804	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 2,557,710	\$ -	\$ 2,724,804	\$ -

Expenditures by Category

Supplies	16,934	-	19,816	-
Other Services and Charges	985,404	-	985,955	-
Utilities	313,528	-	409,925	-
Non-Capital Expense	26,296	-	205	-
Capital Outlay	-	-	300	-
Total Expenditures	\$ 1,342,162	\$ -	\$ 1,416,202	\$ -

Income (Loss)	\$ 1,215,547	\$ -	\$ 1,308,602	\$ -
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FUND BALANCE ANALYSIS

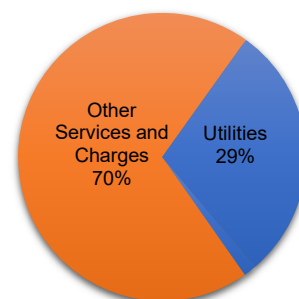
Beginning Fund Balance:	\$ 3,405,372	\$ 4,294,866	\$ 4,631,006	\$ 5,939,609
Additions/Reductions to Fund Balance:	1,215,547	-	1,308,602	-
Prior Year Adj.	10,087	-	-	-
Ending Fund Balance:	\$ 4,631,006	\$ 4,294,866	\$ 5,939,609	\$ 5,939,609

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 335,115	\$ -	\$ 334,250	\$ -
Miscellaneous Revenue	(1,960)	-	-	-
Interdepartment Revenue	54,405	-	57,220	-
Total Revenue	\$ 387,560	\$ -	\$ 391,470	\$ -

Use of Fund Balance

	-	-	-	-
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Total All Sources

\$ 387,560	\$ -	\$ 391,470	\$ -
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Expenditures by Category

Repair and Maintenance	-	-	23,845	-
Capital Lease	294,742	-	381,809	-
Total Expenditures	\$ 294,742	\$ -	\$ 405,654	\$ -

Income (Loss)

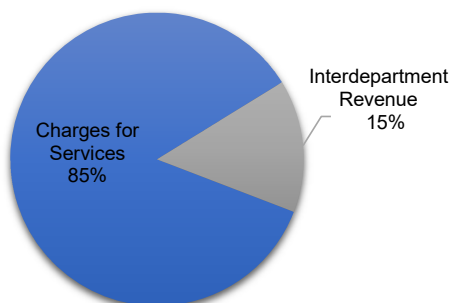
\$ 92,818	\$ -	\$ (14,184)	\$ -
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FUND BALANCE ANALYSIS

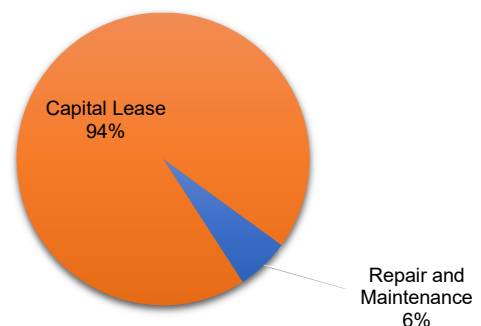
Beginning Fund Balance:	\$ 794,443	\$ 833,421	\$ 889,515	\$ 875,331
Additions/Reductions to Fund Balance:	92,818	-	(14,184)	-
Prior Year Adj.	2,253	-	-	-
Ending Fund Balance:	\$ 889,515	\$ 833,421	\$ 875,331	\$ 875,331

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Transfer From Other Funds	\$ 2,097,000	\$ -	\$ 2,097,000	\$ -
Miscellaneous Revenue	3,050,596	-	3,315,438	-
Total Revenue	\$ 5,147,596	\$ -	\$ 5,412,438	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 5,147,596	\$ -	\$ 5,412,438	\$ -

Expenditures by Category

Travel and Training	90	-	200	-
Operating Expense	2,720,650	-	4,147,151	-
Other Services and Charges	333,613	-	359,529	-
Insurance and Claims	234,772	-	250,554	-
Total Expenditures	\$ 3,289,125	\$ -	\$ 4,757,434	\$ -

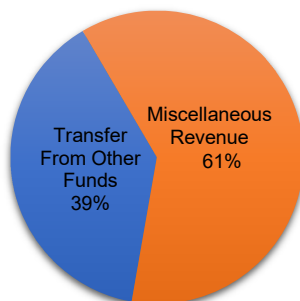
Income (Loss)	\$ 1,858,470	\$ -	\$ 655,005	\$ -
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FUND BALANCE ANALYSIS

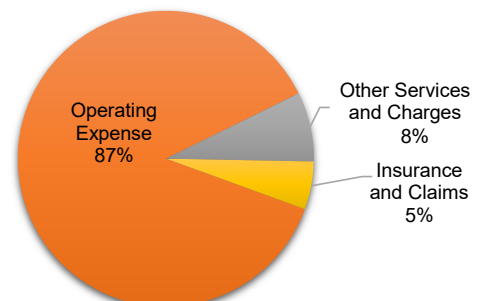
Beginning Fund Balance:	\$ 18,000,931	\$ 18,531,604	\$ 20,055,814	\$ 20,710,819
Additions/Reductions to Fund Balance:	1,858,470	-	655,005	-
Prior Year Adj.	196,413	-	-	-
Ending Fund Balance:	\$ 20,055,814	\$ 18,531,604	\$ 20,710,819	\$ 20,710,819

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Sales Tax	\$ 52,317,814	\$ -	\$ 53,486,892	\$ -
Use Tax	9,675,231	-	10,573,731	-
Investment Income	210,612	-	150,458	-
Total Revenue	\$ 62,203,656	\$ -	\$ 64,211,082	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 62,203,656	\$ -	\$ 64,211,082	\$ -

Expenditures by Category

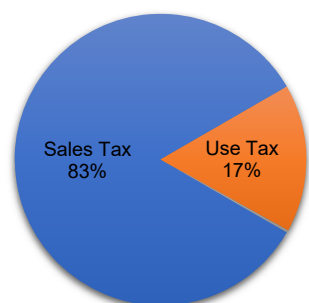
Transfers to County Jail Contribution	4,036,195	-	4,711,907	-
Transfers to Juvenile Cash Fund	1,080,884	-	1,181,262	-
Transfers to Special Project Fund	550,000	-	50,000	-
Transfers to Criminal Justice Authority	35,683,760	-	36,084,922	-
Transfers to DLM Jail Expansion	3,711,111	-	3,752,832	-
Transfers to Juvenile Justice Center	5,852,137	-	5,917,927	-
Transfers to TCIA Vision 2	9,936,752	-	7,957,369	-
Transfers to Public Facility Authority	3,240,000	-	831,914	-
Transfers to TCIA 2024 Cap. Imp.	-	-	2,408,086	-
Total Expenditures	\$ 64,090,839	\$ -	\$ 62,896,218	\$ -
Income (Loss)	\$ (1,887,182)	\$ -	\$ 1,314,864	\$ -

FUND BALANCE ANALYSIS

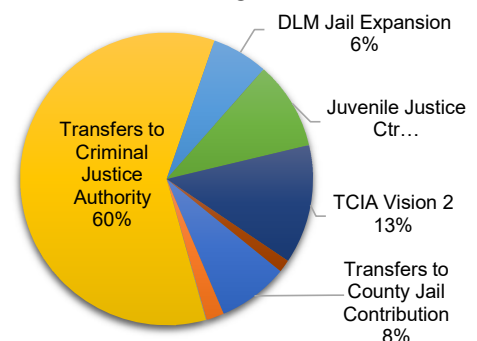
Beginning Fund Balance:	\$ 2,628,334	\$ 3,138,561	\$ 741,152	\$ 2,056,015
Additions/Reductions to Fund Balance:	(1,887,182)	-	1,314,864	-
Ending Fund Balance:	\$ 741,152	\$ 3,138,561	\$ 2,056,015	\$ 2,056,015

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 1,657,145	\$ -	\$ 1,492,411	\$ -
Investment Income	807	-	800	-
Miscellaneous Revenue	29,513	-	12,114	-
Intergovernmental Revenue	2,426,026	-	3,018,397	-
Interdepartment Revenue	162,248	-	400,000	-
Salaries Reimbursement	64,712	-	75,100	-
Total Revenue	\$ 4,340,452	\$ -	\$ 4,998,821	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 4,340,452	\$ -	\$ 4,998,821	\$ -

Expenditures by Category

Salaries and Comp	2,217,134	-	2,636,658	-
Employee Benefits	976,030	-	1,505,905	-
Travel and Training	89,958	-	64,500	-
Operating Expense	47,364	-	73,830	-
Supplies	156,460	-	262,274	-
Other Services and Charges	102,680	-	263,343	-
Utilities	146,860	-	33,805	-
Repair and Maintenance	123,497	-	70,680	-
Capital Lease	12,816	-	200,026	-
Refunds	3,169	-	-	-
Non-Capital Expense	312,635	-	242,715	-
Capital Outlay	1,197,908	-	404,367	-
Total Expenditures	\$ 5,386,513	\$ -	\$ 5,758,103	\$ -

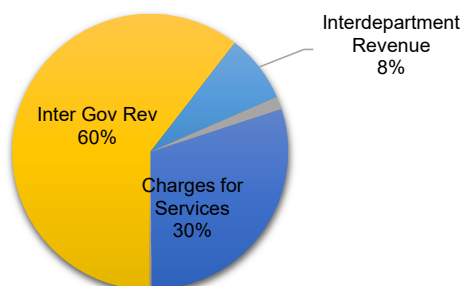
Income (Loss)	\$ (1,046,061)	\$ -	\$ (759,282)	\$ -
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FUND BALANCE ANALYSIS

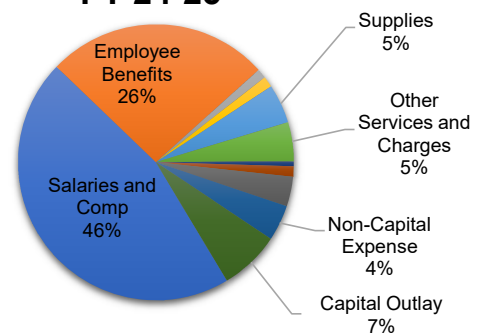
Beginning Fund Balance:	\$ 4,170,232	\$ 2,711,023	\$ 2,718,238	\$ 1,958,957
Additions/Reductions to Fund Balance:	(1,046,061)	-	(759,282)	-
Prior Year Adj.	(405,933)	-	-	-
Ending Fund Balance:	\$ 2,718,238	\$ 2,711,023	\$ 1,958,957	\$ 1,958,957

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Transfer From Other Funds	\$ 1,750,000	\$ -	\$ 1,946,660	\$ -
Charges for Services	10,612	-	6,769	-
Miscellaneous Revenue	4,851,973	-	918,529	-
Intergovernmental Revenue	9,057,923	-	10,428,823	-
Salaries Reimbursement	22,487	-	-	-
Total Revenue	\$ 15,692,995	\$ -	\$ 13,300,781	\$ -

Use of Fund Balance

	-	-	-	-
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Total All Sources

	\$ 15,692,995	\$ -	\$ 13,300,781	\$ -
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Expenditures by Category

Salaries and Comp	5,137,561	-	4,529,753	-
Employee Benefits	1,678,387	-	1,732,658	-
Operating Expense	6,506,019	-	10,592,009	-
Supplies	1,230,125	-	7,021,863	-
Other Services and Charges	6,386,270	-	6,220,763	-
Utilities	2,046	-	6,104	-
Repair and Maintenance	1,518,262	-	2,707,073	-
Non-Capital Expense	978,943	-	211,487	-
Capital Outlay	4,822,969	-	7,629,004	-
Transfer To Other Funds	1,125,415	-	1,896,660	-
Total Expenditures	\$ 29,385,998	\$ -	\$ 42,547,375	\$ -

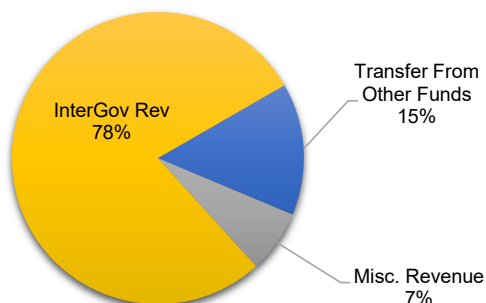
Income (Loss)	\$ (13,693,003)	\$ -	\$ (29,246,594)	\$ -
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FUND BALANCE ANALYSIS

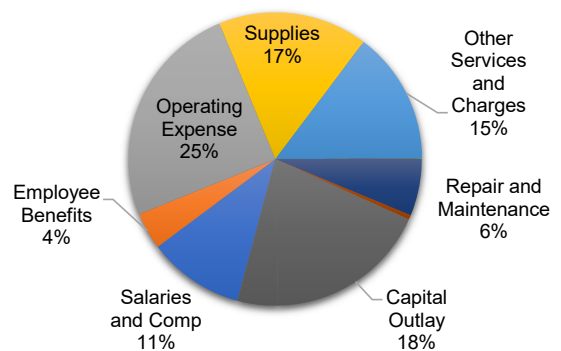
Beginning Fund Balance:	\$ 84,732,983	\$ 59,361,206	\$ 67,377,018	\$ 38,130,424
Additions/Reductions to Fund Balance:	(13,693,003)	-	(29,246,594)	-
Prior Year Adj.	(3,662,962)	-	-	-
Ending Fund Balance:	\$ 67,377,018	\$ 59,361,206	\$ 38,130,424	\$ 38,130,424

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Treasurer's Mortgage Certification Fee Fund FY 2025-2026

Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Charges for Services	\$ 94,067	\$ -	\$ 96,394	\$ -
Investment Income	24,562	-	25,228	-
Total Revenue	\$ 118,630	\$ -	\$ 121,622	\$ -

Use of Fund Balance

	-	-	-	-
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Total All Sources

\$ 118,630	\$ -	\$ 121,622	\$ -
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Expenditures by Category

Travel and Training	29,336	-	38,755	-
Supplies	4,781	-	3,734	-
Other Services and Charges	66,704	-	115,254	-
Repairs & Maintenance	652	-	-	-
Capital Lease	290	-	221	-
Non-Capital Expense	47,912	-	28,138	-
Capital Outlay	5,636	-	1,734	-
Total Expenditures	\$ 155,311	\$ -	\$ 187,836	\$ -

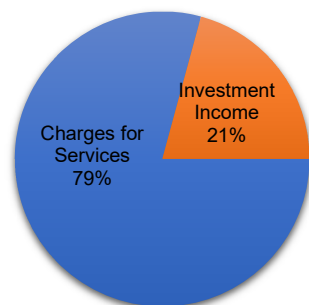
Income (Loss)	\$ (36,681)	\$ -	\$ (66,214)	\$ -
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FUND BALANCE ANALYSIS

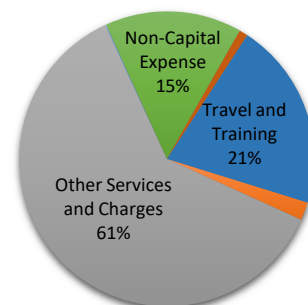
Beginning Fund Balance:	\$ 287,331	\$ 240,003	\$ 250,649	\$ 184,435
Additions/Reductions to Fund Balance:	(36,681)	-	(66,214)	-
Ending Fund Balance:	\$ 250,649	\$ 240,003	\$ 184,435	\$ 184,435

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Ad Valorem Taxes	\$ 6,534,439	\$ -	\$ 6,844,178	\$ -
Miscellaneous Revenue	621,215	-	704,125	-
Transfer From Other Funds	-	-	896,660	-
Total Revenue	\$ 7,155,654	\$ -	\$ 8,444,963	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 7,155,654	\$ -	\$ 8,444,963	\$ -

Expenditures by Category

Salaries and Comp	1,539,555	-	1,660,016	-
Employee Benefits	603,114	-	629,703	-
Supplies	10,695	-	11,902	-
Other Services and Charges	545,568	-	728,991	-
Capital Lease	34,415	-	39,076	-
Refunds	1,952	-	20	-
Non-Capital Expense	10,118	-	111,369	-
Interdepartmental Expense	142,567	-	146,292	-
Capital Outlay	1,697	-	4,560	-
Payment To Other Government	2,600,000	-	2,600,000	-
Transfer To Other Funds	1,300,000	-	2,196,660	-
Total Expenditures	\$ 6,789,681	\$ -	\$ 8,128,590	\$ -

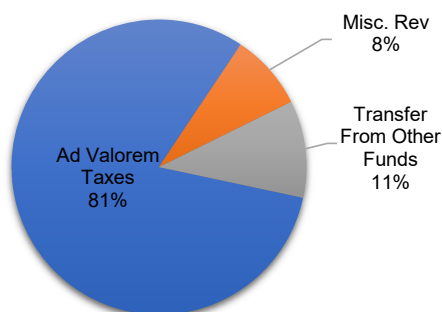
Income (Loss)	\$ 365,973	\$ -	\$ 316,372	\$ -
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FUND BALANCE ANALYSIS

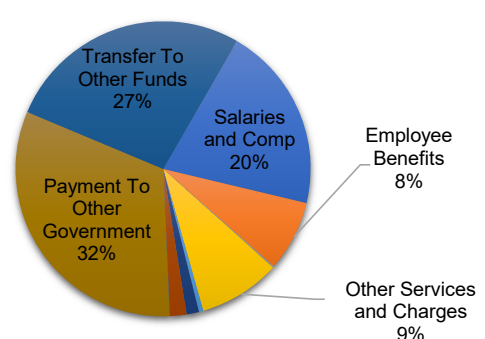
Beginning Fund Balance:	\$ 10,178,740	\$ 10,398,746	\$ 10,537,241	\$ 10,853,614
Additions/Reductions to Fund Balance:	365,973	-	316,372	-
Prior Year Adj.	(7,471)	-	-	-
Ending Fund Balance:	\$ 10,537,241	\$ 10,398,746	\$ 10,853,614	\$ 10,853,614

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

Revenue by Source Estimate FY 24-25



Expense by Category Estimate FY 24-25



Revenue by Source

	Prior Year Actual FY 23-24	Current Year Budget* FY 24-25	Current Year Estimate FY 24-25	Budget* FY 25-26
Transfer From Other Funds	\$ 252,271	\$ -	\$ 161,655	\$ -
Charges for Services	27,089	-	17,014	-
Miscellaneous Revenue	5,920	-	27	-
Intergovernmental Revenue	3,151,092	-	1,037,081	-
Total Revenue	\$ 3,436,373	\$ -	\$ 1,215,777	\$ -

Use of Fund Balance

	-	-	-	-
Total All Sources	\$ 3,436,373	\$ -	\$ 1,215,777	\$ -

Expenditures by Category

Salaries and Comp	498,604	-	616,117	-
Employee Benefits	195,622	-	245,794	-
Operating Expense	845,768	-	1,325,626	-
Other Services and Charges	396,690	-	170,069	-
Interdepartmental Expense	14,651	-	119,978	-
Total Expenditures	\$ 1,951,335	\$ -	\$ 2,477,584	\$ -

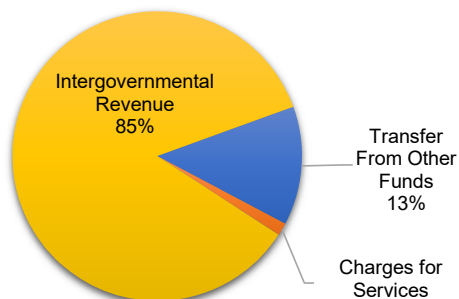
Income (Loss)	\$ 1,485,038	\$ -	\$ (1,261,807)	\$ -
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FUND BALANCE ANALYSIS

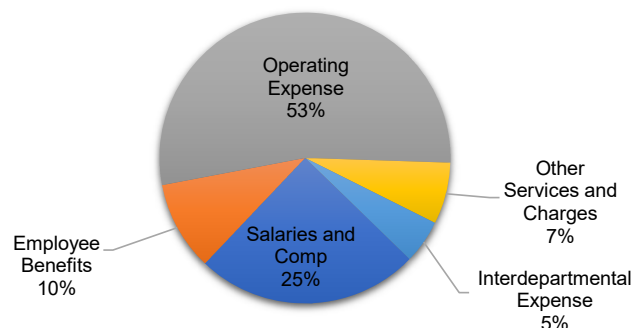
Beginning Fund Balance:	\$ 560,090	\$ 589,220	\$ 2,051,214	\$ 789,408
Additions/Reductions to Fund Balance:	1,485,038	-	(1,261,807)	-
Prior Year Adj.	6,087	-	-	-
Ending Fund Balance:	\$ 2,051,214	\$ 589,220	\$ 789,408	\$ 789,408

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

**Revenue by Source Estimate
FY 24-25**



**Expense by Category Estimate
FY 24-25**





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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 2025 is \$66,085,248.

Tulsa County - Capital Improvement Plans FY2026-FY2030

By Department

Department	Description	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Five Year Total
Administrative Services								
CC1670 Administrative Services	Courier Van	General Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
CC1670 Administrative Services	Mail Van	General Fund	\$ 50,000	-	-	-	-	50,000
Subtotal			\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000
Building Operations								
CC1950 Building Operations	Asbestos Removal as Needed for Repairs and Improvements	Unknown	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
CC1950 Building Operations	New Service Water Line at Courthouse	Unknown	100,000	-	-	-	-	100,000
CC1950 Building Operations	TC HQ Restroom Remodel	Unknown	50,000	50,000	50,000	50,000	50,000	250,000
CC1950 Building Operations	Replace 2 HVAC Package Units at Carpenter Shop	Unknown	-	30,000	-	-	-	30,000
CC1950 Building Operations	Replace High Mileage Vehicles	Unknown	150,000	150,000	150,000	150,000	150,000	750,000
CC1950 Building Operations	Replace HVAC Unit at New Election Board	Unknown	60,000	-	-	-	-	60,000
CC1950 Building Operations	Update Electrical Panels at the Courthouse	Unknown	25,000	25,000	25,000	25,000	25,000	125,000
Subtotal			\$ 735,000	\$ 255,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,665,000
Information Technology								
CC2000 Information Technology	Network Switch	Vision 2025	\$ 30,000	\$ 60,000	\$ 30,000	\$ 60,000	\$ -	\$ 180,000
CC2000 Information Technology	Server Upgrades	Vision 2025	70,000	60,000	60,000	70,000	-	260,000
CC2000 Information Technology	Storage Upgrades	Vision 2025	70,000	50,000	50,000	70,000	-	240,000
CC2000 Information Technology	Video Surveillance	Courthouse Fund	40,000	-	40,000	-	-	80,000
Subtotal			\$ 210,000	\$ 170,000	\$ 180,000	\$ 200,000	\$ -	\$ 760,000
Engineering/Highways								
CC2300 Highway Maintenance	District 2 Highway Maintenance Facility	Unknown	\$ 650,000	\$ -	\$ 6,500,000	\$ -	\$ -	\$ 7,150,000
CC2300 Highway Maintenance	Hazard Mitigation Grant - Garnett Rd (101st to 91st St S)	Federal Grant	8,107,127	-	-	-	-	8,107,127
CC2300 Highway Maintenance	Garnett Rd (101st to 91st St S)	Four-to-Fix II	1,511,386	-	-	-	-	1,511,386
CC2300 Highway Maintenance	56th St N Project (Peoria Ave to US 75)	Four-to-Fix II	1,452,793	-	-	-	-	1,452,793
CC2300 Highway Maintenance	BR005 Replacement	Unknown	250,000	-	-	-	-	250,000
CC2300 Highway Maintenance	BR018 Replacement	Unknown	75,000	-	-	-	-	75,000
CC2300 Highway Maintenance	BR051 Replacement	Unknown	75,000	-	-	-	-	75,000
CC2300 Highway Maintenance	RCS1601 Replacement (N Garnett Rd & 176th St N)	Cash Fund	43,130	-	-	-	-	43,130
CC2300 Highway Maintenance	RCS2496 Replacement (S 161st W Ave & W 21st St)	Cash Fund	100,000	-	-	-	-	100,000
CC2300 Highway Maintenance	Safe Streets for All (SS4A) Grant Projects - Federal Funds	Federal Grant	3,585,714	-	-	-	-	3,585,714
CC2300 Highway Maintenance	Safe Streets for All (SS4A) Grant Projects - Local Match	Unknown	896,429	-	-	-	-	896,429
CC2300 Highway Maintenance	TAP Grant - Cross-county Trail Connection	Federal Grant	1,036,800	-	-	-	-	1,036,800
CC2300 Highway Maintenance	TAP Grant - Cross-county Trail Connection - Local Match	Unknown	115,200	-	-	-	-	115,200
CC2300 Highway Maintenance	W 41st St S - 57th W Ave to City Limits	Unknown	-	5,500,000	-	-	-	5,500,000
CC4435 2017 Vision TC Bond	H121E - 121st - US 75 to Elwood Ave	Vision Tulsa	-	-	-	9,450,000	-	9,450,000
CC4435 2017 Vision TC Bond	H161E - 161st E Ave - 181st to 171st St S	Vision Tulsa	115,000	-	-	-	-	115,000
CC4435 2017 Vision TC Bond	H171E - 171st E Ave - US 64 to 161st E Ave	Vision Tulsa	135,000	-	-	-	-	135,000
CC4435 2017 Vision TC Bond	H193E - Roundabouts on County Line/193rd E Ave at 41st & 31st St S	Vision Tulsa	-	-	-	-	1,100,000	1,100,000
CC4435 2017 Vision TC Bond	H41SO - W 41st St - 137th W Ave to 193rd W Ave	Vision Tulsa	250,000	1,700,000	-	-	-	1,950,000
CC4435 2017 Vision TC Bond	H51SO - 51st St S - Lynn Lane to County Line (incl roundabout)	Vision Tulsa	7,500,000	-	-	-	-	7,500,000
CC4435 2017 Vision TC Bond	H91SO - 91st St S - US 75 to Elwood Ave	Vision Tulsa	-	6,000,000	-	-	-	6,000,000
CC4435 2017 Vision TC Bond	HW86N - 86th St N - US 75 to Memorial Rd	Vision Tulsa	500,000	-	-	-	6,000,000	6,500,000
Subtotal			\$ 26,398,579	\$ 13,200,000	\$ 6,500,000	\$ 9,450,000	\$ 7,100,000	\$ 62,648,579

Department	Description	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Five Year Total
Parks Department								
CC2575 Parks Operations	Chandler Park ADA Trail - General Fund	General Fund	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
CC2575 Parks Operations	Chandler Park Area B Lower Park	Cash Fund	36,009	-	-	-	-	36,009
CC2575 Parks Operations	Parks PJ1502 Tulsa STEM Alliance Projects	State or Local Grant	447	-	-	-	-	447
CC2575 Parks Operations	TC-PT60T - Osage Trail	Parks Donations	37,169	-	-	-	-	37,169
CC2575 Parks Operations	Oklahoma Arts Council - Community Art Experience PJ1596	State or Local Grant	3,500	-	-	-	-	3,500
CC2575 Parks Operations	TC - PF511 - Mack Taylor Restrooms	Four-to-Fix II	91,836	-	-	-	-	91,836
CC2575 Parks Operations	TC - PF512 - O'Brien Park Renovations	Four-to-Fix II	62,519	-	-	-	-	62,519
CC2575 Parks Operations	TC PF521 Chandler Park Shelters	Four-to-Fix II	13,796	-	-	-	-	13,796
CC2575 Parks Operations	TC PF522 - Outdoor Playcourts Project	Four-to-Fix II	8,257	-	-	-	-	8,257
CC2575 Parks Operations	TC - PF531 - LaFortune Restrooms	Four-to-Fix II	86,743	-	-	-	-	86,743
CC2575 Parks Operations	TC - PF8MO - Mohawk/Owasso Trail (4-to-Fix II)	Four-to-Fix II	25,000	-	-	-	-	25,000
CC2575 Parks Operations	TC - PT1SB - LaFortune Scoreboard	Four-to-Fix II	18,023	-	-	-	-	18,023
CC2575 Parks Operations	Pavilion Repair Project	Cash Fund	14,681	-	-	-	-	14,681
CC2575 Parks Operations	LaFortune Maintenance Cameras	Cash Fund	5,989	-	-	-	-	5,989
Subtotal			\$ 653,969	\$ -	\$ -	\$ -	\$ -	\$ 653,969

Election Board								
CC2925 Election Board	Unknown Expenses for the New Election Board Location	Unknown	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Subtotal			\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

County Treasurer								
CC2950 County Treasurer	Desktops	Cash Fund	\$ -	\$ -	\$ 58,900	\$ -	\$ -	\$ 58,900
CC2950 County Treasurer	Desktops	General Fund	-	-	19,800	-	-	19,800
CC2950 County Treasurer	Laptops	Cash Fund	27,993	7,998	-	-	-	35,991
CC2950 County Treasurer	Laptops	General Fund	14,007	4,002	-	-	-	18,009
Subtotal			\$ 42,000	\$ 12,000	\$ 78,700	\$ -	\$ -	\$ 132,700

Grand Total			\$ 28,214,548	\$ 13,637,000	\$ 6,983,700	\$ 9,925,000	\$ 7,325,000	\$ 66,085,248
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Tulsa County - Capital Improvement Plans FY2026-FY2030

By Funding Source

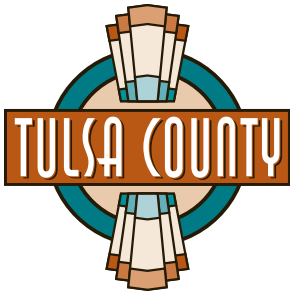
Funding Source	Description	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Five Year Total
Cash Fund								
CC2300 Highway Maintenance	RCS1601 Replacement (N Garnett Rd & 176th St N)	Cash Fund	\$ 43,130	\$ -	\$ -	\$ -	\$ -	\$ 43,130
CC2300 Highway Maintenance	RCS2496 Replacement (S 161st W Ave & W 21st St)	Cash Fund	100,000	-	-	-	-	100,000
CC2575 Parks Operations	Chandler Park Area B Lower Park	Cash Fund	-	-	-	-	-	36,009
CC2575 Parks Operations	Pavilion Repair Project	Cash Fund	14,681	-	-	-	-	14,681
CC2575 Parks Operations	LaFortune Maintenance Cameras	Cash Fund	5,989	-	-	-	-	5,989
CC2950 County Treasurer	Desktops	Cash Fund	-	-	58,900	-	-	58,900
CC2950 County Treasurer	Laptops	Cash Fund	27,993	7,998	-	-	-	35,991
Subtotal			\$ 227,802	\$ 7,998	\$ 58,900	\$ -	\$ -	\$ 294,700
Courthouse Fund								
CC2000 Information Technology	Video Surveillance	Courthouse Fund	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 80,000
Subtotal			\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 80,000
Federal Grant								
CC2300 Highway Maintenance	Hazard Mitigation Grant - Garnett Rd (101st to 91st St S)	Federal Grant	\$ 8,107,127	\$ -	\$ -	\$ -	\$ -	\$ 8,107,127
CC2300 Highway Maintenance	Safe Streets for All (SS4A) Grant Projects - Federal Funds	Federal Grant	3,585,714	-	-	-	-	3,585,714
CC2300 Highway Maintenance	TAP Grant - Cross-county Trail Connection	Federal Grant	1,036,800	-	-	-	-	1,036,800
Subtotal			\$ 12,729,641	\$ -	\$ -	\$ -	\$ -	\$ 12,729,641
Four-to-Fix II								
CC2300 Highway Maintenance	Garnett Rd (101st to 91st St S)	Four-to-Fix II	\$ 1,511,386	\$ -	\$ -	\$ -	\$ -	\$ 1,511,386
CC2300 Highway Maintenance	56th St N Project (Peoria Ave to US 75)	Four-to-Fix II	1,452,793	-	-	-	-	1,452,793
CC2575 Parks Operations	TC - PF511 - Mack Taylor Restrooms	Four-to-Fix II	91,836	-	-	-	-	91,836
CC2575 Parks Operations	TC - PF512 - O'Brien Park Renovations	Four-to-Fix II	62,519	-	-	-	-	62,519
CC2575 Parks Operations	TC PF521 Chandler Park Shelters	Four-to-Fix II	13,796	-	-	-	-	13,796
CC2575 Parks Operations	TC PF522 - Outdoor Playcourts Project	Four-to-Fix II	8,257	-	-	-	-	8,257
CC2575 Parks Operations	TC - PF531 - LaFortune Restrooms	Four-to-Fix II	86,743	-	-	-	-	86,743
CC2575 Parks Operations	TC - PF8MO - Mohawk/Owasso Trail (4-to-Fix II)	Four-to-Fix II	25,000	-	-	-	-	25,000
CC2575 Parks Operations	TC - PT1SB - LaFortune Scoreboard	Four-to-Fix II	18,023	-	-	-	-	18,023
Subtotal			\$ 3,270,353	\$ -	\$ -	\$ -	\$ -	\$ 3,270,353
General Fund								
CC1670 Administrative Services	Courier Van	General Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
CC1670 Administrative Services	Mail Van	General Fund	50,000	-	-	-	-	50,000
CC2575 Parks Operations	Chandler Park ADA Trail - General Fund	General Fund	250,000	-	-	-	-	250,000
CC2950 County Treasurer	Desktops	General Fund	-	-	19,800	-	-	19,800
CC2950 County Treasurer	Laptops	General Fund	14,007	4,002	-	-	-	18,009
Subtotal			\$ 314,007	\$ 4,002	\$ 19,800	\$ 50,000	\$ -	\$ 387,809
Parks Donations								
CC2575 Parks Operations	TC-PT60T - Osage Trail	Parks Donations	\$ 37,169	\$ -	\$ -	\$ -	\$ -	\$ 37,169
Subtotal			\$ 37,169	\$ -	\$ -	\$ -	\$ -	\$ 37,169
State or Local Grant								
CC2575 Parks Operations	Parks PJ1502 Tulsa STEM Alliance Projects	State or Local Grant	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ 447
CC2575 Parks Operations	Oklahoma Arts Council - Community Art Experience PJ1596	State or Local Grant	3,500	-	-	-	-	3,500
Subtotal			\$ 3,947	\$ -	\$ -	\$ -	\$ -	\$ 3,947

Funding Source	Description	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Five Year Total
Unknown								
CC1950 Building Operations	Asbestos Removal as Needed for Repairs and Improvements	Unknown	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
CC1950 Building Operations	New Service Water Line at Courthouse	Unknown	100,000	-	-	-	-	100,000
CC1950 Building Operations	TC HQ Restroom Remodel	Unknown	50,000	50,000	50,000	50,000	50,000	250,000
CC1950 Building Operations	Replace 2 HVAC Package Units at Carpenter Shop	Unknown	-	30,000	-	-	-	30,000
CC1950 Building Operations	Replace High Mileage Vehicles	Unknown	150,000	150,000	150,000	150,000	150,000	750,000
CC1950 Building Operations	Replace HVAC Unit at New Election Board	Unknown	60,000	-	-	-	-	60,000
CC1950 Building Operations	Update Electrical Panels at the Courthouse	Unknown	25,000	25,000	25,000	25,000	25,000	125,000
CC2300 Highway Maintenance	District 2 Highway Maintenance Facility	Unknown	650,000	-	6,500,000	-	-	7,150,000
CC2300 Highway Maintenance	BR005 Replacement	Unknown	250,000	-	-	-	-	250,000
CC2300 Highway Maintenance	BR018 Replacement	Unknown	75,000	-	-	-	-	75,000
CC2300 Highway Maintenance	BR051 Replacement	Unknown	75,000	-	-	-	-	75,000
CC2300 Highway Maintenance	Safe Streets for All (SS4A) Grant Projects - Local Match	Unknown	896,429	-	-	-	-	896,429
CC2300 Highway Maintenance	TAP Grant - Cross-county Trail Connection - Local Match	Unknown	115,200	-	-	-	-	115,200
CC2300 Highway Maintenance	W 41st St S - 57th W Ave to City Limits	Unknown	-	5,500,000	-	-	-	5,500,000
CC2925 Election Board	Unknown Expenses for the New Election Board Location	Unknown	125,000	-	-	-	-	125,000
Subtotal			\$ 2,921,629	\$ 5,755,000	\$ 6,725,000	\$ 225,000	\$ 225,000	\$ 15,851,629
Vision 2025								
CC2000 Information Technology	Network Switch	Vision 2025	\$ 30,000	\$ 60,000	\$ 30,000	\$ 60,000	\$ -	\$ 180,000
CC2000 Information Technology	Server Upgrades	Vision 2025	70,000	60,000	60,000	70,000	-	260,000
CC2000 Information Technology	Storage Upgrades	Vision 2025	70,000	50,000	50,000	70,000	-	240,000
Subtotal			\$ 170,000	\$ 170,000	\$ 140,000	\$ 200,000	\$ -	\$ 680,000
Vision Tulsa								
CC4435 2017 Vision TC Bond	H121E - 121st - US 75 to Elwood Ave	Vision Tulsa	\$ -	\$ -	\$ -	\$ 9,450,000	\$ -	\$ 9,450,000
CC4435 2017 Vision TC Bond	H161E - 161st E Ave - 181st to 171st St S	Vision Tulsa	115,000	-	-	-	-	115,000
CC4435 2017 Vision TC Bond	H171E - 171st E Ave - US 64 to 161st E Ave	Vision Tulsa	135,000	-	-	-	-	135,000
CC4435 2017 Vision TC Bond	H193E - Roundabouts on County Line/193rd E Ave at 41st & 31st St S	Vision Tulsa	-	-	-	1,100,000	-	1,100,000
CC4435 2017 Vision TC Bond	H41SO - W 41st St - 137th W Ave to 193rd W Ave	Vision Tulsa	250,000	1,700,000	-	-	-	1,950,000
CC4435 2017 Vision TC Bond	H51SO - 51st St S - Lynn Lane to County Line (incl roundabout)	Vision Tulsa	7,500,000	-	-	-	-	7,500,000
CC4435 2017 Vision TC Bond	H91SO - 91st St S - US 75 to Elwood Ave	Vision Tulsa	-	6,000,000	-	-	-	6,000,000
CC4435 2017 Vision TC Bond	HW86N - 86th St N - US 75 to Memorial Rd	Vision Tulsa	500,000	-	-	6,000,000	-	6,500,000
Subtotal			\$ 8,500,000	\$ 7,700,000	\$ -	\$ 9,450,000	\$ 7,100,000	\$ 32,750,000
Grand Total			\$ 28,214,548	\$ 13,637,000	\$ 6,983,700	\$ 9,925,000	\$ 7,325,000	\$ 66,085,248



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Entity	Amount
City of Tulsa	\$ 80,755,294.59
City of Sand Springs	\$ 3,067,580.00
City of Broken Arrow	\$ 19,728,234.20
City of Bixby	\$ 8,423,851.25
City of Jenks	\$ 6,629,025.92
City of Owasso	\$ 771,253.11
City of Sapulpa	\$ 1,603,403.79
City of Glenpool	\$ 390,189.46
City of Collinsville	\$ 100,812.47
City of Skiatook	\$ 91,710.71
City of Sperry	\$ 12,270.24
Town of Lotsee	\$ 47.36
Town of Liberty	\$ 1,572.90
County of Tulsa	\$ 91,058,523.01
County of Osage	\$ 81,009.77
City County Library	\$ 41,132,564.11
Health Department	\$ 19,976,710.23
Sheriff Fees	\$ 49,930.00
Glenpool Emergency Medical Service	\$ 398,327.74
Berryhill Fire District	\$ 1,703,314.56
Collinsville Fire District	\$ 425,348.04
Drainage District 12	\$ 1,092,422.22
Tulsa School District	\$ 221,575,560.20
Sand Springs School District	\$ 16,531,808.62
Broken Arrow School District	\$ 64,213,441.68
Bixby School District	\$ 51,727,667.79
Jenks School District	\$ 78,882,331.94
Collinsville School District	\$ 9,636,038.40
Skiatook School District	\$ 2,149,899.49
Sperry School District	\$ 1,376,996.11
Union School District	\$ 76,321,214.38
Berryhill School District	\$ 4,966,114.30
Owasso School District	\$ 36,776,188.47
Glenpool School District	\$ 10,143,997.83
Liberty School District	\$ 1,210,949.97
Keystone School District	\$ 816,950.61
Tulsa Community College	\$ 55,745,447.48
Tulsa Technology Center	\$ 103,063,366.45
Total	\$ 1,012,631,369.40



TULSA COUNTY BUDGET BOARD

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

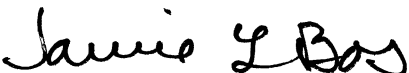
ADOPTION OF COUNTY BUDGET

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 _____ 9th _____ day of June 2025.



Lonnie Sims, Chairman



John Fothergill, Vice Chairman by 2nd
Deputy Jamie Bos

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 16th day of June 2025.

TULSA COUNTY EXCISE BOARD



Terrance Gilliland, Chairman

David Scott, Vice-Chairman

Ruth B. Harrison, Member

ATTEST:

Michael Willis
Tulsa County Clerk



MICHAEL WILLIS

Tulsa County Clerk

218 W. 6th St., 7th Floor

Tulsa, OK 74119-1004

918.596.5851

mwillis@tulsacounty.org

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF TULSA, ss:

Personally appeared before me, the undersigned notary public, Michael Willis, County Clerk of Tulsa County and State aforesaid, who being the first duly sworn according to law, deposes and says: That he complied with the law by having the notice of the date, time, and place of the public hearing, together with the proposed budget summaries, for the fiscal year 2025-2026 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 me before this 9th day of June 2025.

Georgeann L. Hiebert
Notary Public

My commission expires: 07-17-2027

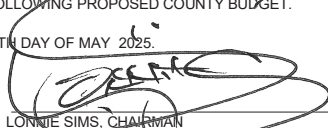


Notary Public
State of Oklahoma
GEORGEANN L. HIEBERT
TULSA COUNTY
COMMISSION # 19007160
Comm. Exp. 07-17-2027

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE TULSA COUNTY BUDGET BOARD OF TULSA, OKLAHOMA WILL HOLD A PUBLIC HEARING BEGINNING AT 2:00 P. M. ON THE 9th DAY OF JUNE 2025, 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 2025.


LONNIE SIMS, CHAIRMAN
TULSA COUNTY BUDGET BOARD

ATTEST:


MICHAEL WILLIS COUNTY
CLERK



FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2026

GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2026
AD VALOREM TAX	75,427,453
OTHER TAXES	3,383,679
CHARGES FOR SERVICES	2,511,306
SALARIES REIMBURSEMENT	7,000
INTERGOVERNMENTAL	355,800
INVESTMENT INCOME	6,500,000
MISCELLANEOUS REVENUE	1,012,410
OTHER FINANCING SOURCES	1,300,000
INTERDEPARTMENTAL REVENUE	410,010
FUND BALANCE	34,282,757
TOTAL BUDGETED REVENUE	125,190,415

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2026	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2026
ELECTED OFFICERS:	
ASSESSOR	6,276,784
COMMISSIONERS	2,130,608
COUNTY CLERK	3,555,790
COURT CLERK	9,754,071
SHERIFF	16,652,435
SHERIFF'S WARRANT DIVISION	699,226
TREASURER	1,908,765
FINANCIAL:	
CONTINGENCY	2,200,000
COUNTY AUDIT	813,226
EXCISE BOARD	19,000
GENERAL GOVERNMENT	16,404,088
INSURANCE & CLAIMS	1,825,156
LEASES	936
PROCUREMENT	632,906
SELF INSURANCE	1,875,000
INTERNAL SERVICES:	
ADMINISTRATIVE SERVICES	3,307,765
ADMINISTRATIVE SERVICES - OFFICE SUPPLIES	400,000
ADMINISTRATIVE SERVICES - PRINTING	757,500
BUILDING OPERATIONS - ADMINISTRATION	715,659
BUILDING OPERATIONS - CARPENTRY	31,500
BUILDING OPERATIONS - FLEET	1,893,000
BUILDING OPERATIONS - PAYROLL	5,903,546
BUILDING OPERATIONS - MAINTENANCE	793,500
BUILDING OPERATIONS - PARKS MAINTENANCE	378,750
HUMAN RESOURCES	1,353,182
HUMAN RESOURCES - SAFETY & EDUCATION	362,897
INFORMATION TECHNOLOGY - GENERAL	5,389,065
JANITORIAL	794,200
RENTALS & UTILITIES	2,922,948
PUBLIC SERVICES DIVISIONS:	
ENGINEERS	6,540,453
INSPECTOR	1,249,784
PARKS	7,211,077
SOCIAL SERVICES - TRANSITIONAL LIVING CENTE	12,762
SOCIAL SERVICES - OPERATIONS	102,500
SOCIAL SERVICES - PHARMACY	76,000
SOCIAL SERVICES - SERVICE NAVIGATION	134,250
SOCIAL SERVICES - ADMINISTRATION	2,038,808
COURT RELATED:	
COURT SERVICES	3,430,568
DISTRICT ATTORNEY	868,831
DRUG COURT	174,488
EARLY SETTLEMENT	231,429
JUVENILE ADMINISTRATION	937,471
JUVENILE DETENTION ADMINISTRATION	2,232,235
JUVENILE DETENTION GENERAL	800,000
JUVENILE INTAKE	757,961
JUVENILE PROBATION	2,796,440
MENTAL HEALTH COURT	104,200
PUBLIC DEFENDER	93,572
OTHER AGENCIES:	
COUNTY EXTENSION CENTER	514,211
ELECTION BOARD	2,711,508
INDIAN NATION COUNCIL OF GOVERNMENT	1,120,416
RIVER PARKS AUTHORITY	913,940
TULSA AREA EMERGENCY MANAGEMENT	236,010
TULSA'S FUTURE	150,000
TOTAL BUDGETED EXPENDITURES	125,190,415

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2026	
VISUAL INSPECTION FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2026
PRO-RATA SHARE TO 2026 AD VALOREM TAX RECIPIENTS WHICH WILL BE ESTABLISHED IN JULY	
VISUAL INSPECTION REVENUE	3,491,353
TOTAL REVENUE VISUAL INSPECTION FUND	3,491,353
	ESTIMATE OF EXPENDITURES FY2026
SALARIES	2,014,627
BENEFITS	903,283
OPERATING EXPENSES	563,443
CAPITAL OUTLAY	10,000
TOTAL EXPENDITURES VISUAL INSPECTION FUND	3,491,353
DEBT SERVICE FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2026
AD VALOREM TAXES	160,441
TOTAL REVENUE DEBT SERVICE FUND	160,441
	ESTIMATE OF EXPENDITURES FY2026
JUDGEMENTS PRINCIPAL	121,243
INTEREST ON JUDGEMENTS	39,197
TOTAL EXPENDITURES DEBT SERVICE FUND	160,441
JUVENILE FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2026
INTERGOVERNMENTAL	2,286,000
MISCELLANEOUS REVENUE	60,000
OTHER FINANCING SOURCES	1,920,213
TOTAL REVENUE JUVENILE FUND	4,266,213
	ESTIMATE OF EXPENDITURES FY2026
SALARIES	2,920,133
BENEFITS	1,294,355
OPERATING EXPENSES	51,724
TOTAL EXPENDITURES JUVENILE FUND	4,266,213
911 EMERGENCY FUND OF TULSA COUNTY	ESTIMATE OF REVENUE FY2026
CHARGES FOR SERVICES	455,000
OTHER FINANCING SOURCES	1,272,597
TOTAL REVENUE 911 EMERGENCY FUND	1,727,597
	ESTIMATE OF EXPENDITURES FY2026
SALARIES	1,081,030
BENEFITS	369,895
OPERATING EXPENSES	276,673
TOTAL EXPENDITURES 911 EMERGENCY FUND	1,727,597
CAPITAL IMPROVEMENTS RESERVE FUND	ESTIMATE OF REVENUE FY2026
OTHER FINANCING SOURCES	12,146,387
TOTAL REVENUE CAPITAL IMPROVEMENTS RESERVE FUND	12,146,387
	ESTIMATE OF EXPENDITURES FY2026
CAPITAL OUTLAY	12,146,387
TOTAL EXPENDITURES CAPITAL IMPROVEMENTS RESERVE FUND	12,146,387
TOTAL REVENUE ALL FUNDS	146,982,406
TOTAL EXPENDITURES ALL FUNDS	146,982,406

