

**OKLAHOMA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-2004**



**Staff Acknowledgements:**

*Budget Schedules and Graphs:*

Karen Prince, County Clerk's Office  
Matt Marquardt, County Clerk's Office  
Robin Lee, County Clerk's Office

*Photographs:*

Robyn White, MIS  
Suzetta Rainbow, MIS

**OKLAHOMA COUNTY  
ADOPTED BUDGET  
FY 2003-04  
TABLE OF CONTENTS**

Elected Officials and Board Members .....	1
Transmittal Letter.....	2
Adoption of Budget.....	4
Certification of Excise Board.....	5
Affidavit of Publication .....	6
Summary Schedules:	
Budget Summary .....	7
Statement of Revenues by Revenue Source - All Funds .....	9
Statement of Expenditures - All Funds.....	11
Fund Schedules:	
General Fund.....	12
Special Revenue Funds .....	28
Capital Projects Funds .....	46
Debt Service.....	52
Internal Service Funds .....	54
Appendix	
Fund and Cost Center Listings .....	64
Lease-Purchase Payment Summary and Detailed Schedules .....	66
Footnotes .....	70

## Budget Board Members



*From left to right:*

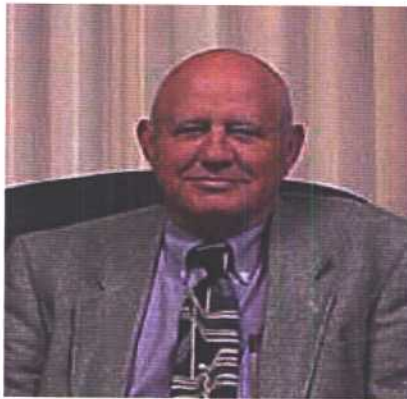
Jack Cornett, Commissioner District 2  
Jim Roth, Commissioner District 1  
John Whetsel, Sheriff  
Patricia Presley, Court Clerk

Carolynn Caudill, County Clerk  
Mike Means, County Assessor  
Stan Inman, Commissioner District 3  
Forrest "Butch" Freeman, County Treasurer

## Excise Board Members



Frank Burns

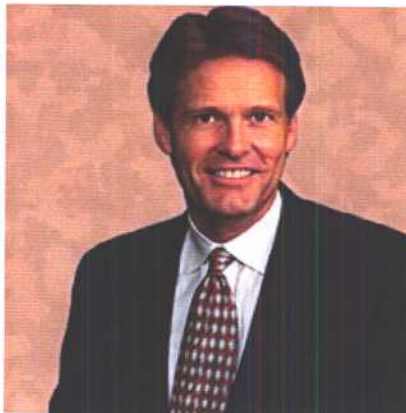


Donald Strube



James Harrod

**District Attorney**  
C. Wesley Lane II







## Oklahoma County Budget Board

TO THE CITIZENS OF OKLAHOMA COUNTY, OKLAHOMA

June 12, 2003

The Budget Board of Oklahoma County met regularly in open meetings from April 24<sup>th</sup> through June 12<sup>th</sup> 2003. The Board received estimates of needs from all County Departments for the Fiscal Year 2003-2004. These requests along with estimated transfers out totaled \$88,589,732. Available general fund revenues including budgetary fund balance and transfers in for the Fiscal Year 2003-2004 were estimated at \$51,085,738.

After much deliberation, the Board reduced requests to available revenues and proposed a balanced budget for public hearing on June 12, 2003. The final Budget was adopted on June 12, 2003.

The Board's commitment to fiscal responsibility by appropriating tax dollars prudently without requesting new sources of income from the taxpayers is commendable.

Oklahoma County follows the guidelines of the County Budget Act as set out in Title 19, Section 1410 of Oklahoma Statutes in developing and approving a balanced budget:

### § 1410. Fund Budgets required - Format - Contents

A. 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 budget format shall be as prescribed by the State Auditor and Inspector. The format shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year;
2. Estimated actual revenues and expenditures for the current fiscal year; and
3. Estimated revenues and proposed expenditures for the budget year.

The Board has made every effort to comply with the purpose of the Budget Act which is:

**Stanley Inman**  
County Commissioner  
Chairman

**Forrest "Butch" Freeman**  
County Treasurer  
Vice-Chairman

**Carolynn Caudill**  
County Clerk  
Secretary to the Board

**Jack Cornett**  
County Commissioner  
Member

**Jim Roth**  
County Commissioner  
Member

**Mike Means**  
County Assessor  
Member

**Patricia Presley**  
District Court Clerk  
Member

**John Whetsel**  
Sheriff  
Member



1. Establish uniform and sound fiscal procedures for the preparation, adoption, execution and control of budgets;
2. Enable counties to make financial plans for both current and capital expenditures and to ensure that their executive staffs administer their respective functions in accordance with adopted budgets;
3. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the county government;
4. Assist county governments to improve and implement generally accepted accounting principles as applied to governmental accounting, auditing, and financial reporting and standards of governmental finance management.

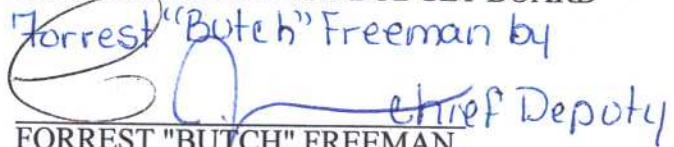
The Budget Board plan as presented herein is an estimate and cannot be finalized because it is not possible to know with certainty the operating reserve or actual income by June 30th of any fiscal year. These estimates will be adjusted and presented for final approval at the same time the ad valorem levies for the general fund, and debt service fund are presented for Excise Board approval. Depending on revised figures, budgets may be increased or decreased in September.

The Chairman of the Board would like to thank every member of the Budget Board for their dedication to fiscal responsibility and cooperation in the meetings, leading to a balanced budget.


Very truly yours,



  
STAN INMAN, CHAIRMAN  
OKLAHOMA COUNTY BUDGET BOARD

Forrest "Butch" Freeman by  
  
Chief Deputy  
FORREST "BUTCH" FREEMAN,  
VICE-CHAIRMAN  
OKLAHOMA COUNTY BUDGET BOARD

ATTEST:

  
CAROLYNN CAUDILL, SECRETARY  
OKLAHOMA COUNTY BUDGET BOARD

ADOPTION OF COUNTY BUDGET

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA

We, the members of the Budget Board of said County and State, do hereby certify that we have adopted the Oklahoma County Budget as is herewith presented this 12<sup>th</sup> day of June, 2003. Please be aware that the Budget plan as presented herein is an estimate and cannot be finalized because it is not possible to know with certainty the operating reserve or actual income by June 30th of any fiscal year. These estimates will be adjusted and presented for final approval at the same time the ad valorem levies for the general fund, and debt service fund are presented to this Board for approval. Depending on revised figures, budgets may be increased or decreased. Final approval on this Budget will be done by this Board in September.

OKLAHOMA COUNTY BUDGET BOARD



  
STAN INMAN, CHAIRMAN

Forrest "Butch" Freeman, by  
 Chief Deputy  
FORREST "BUTCH" FREEMAN,  
VICE-CHAIRMAN

ATTEST:

  
CAROLYNN CAUDILL, SECRETARY TO  
OKLAHOMA COUNTY BUDGET BOARD

CERTIFICATION OF EXCISE BOARD

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA

We, the undersigned members of the Oklahoma County Excise Board, certify that we have examined the Oklahoma County Budgets and do herewith approve said Budgets this      day of June, 2003. Please be aware that the Budget plan as presented herein is an estimate and cannot be finalized because it is not possible to know with certainty the operating reserve or actual income by June 30th of any fiscal year. These estimates will be adjusted and presented for final approval at the same time the ad valorem levies for the general fund, and debt service fund are presented to this Board for approval. Depending on revised figures, budgets may be increased or decreased. Final approval on this Budget will be done by this Board in September.

OKLAHOMA COUNTY EXCISE BOARD

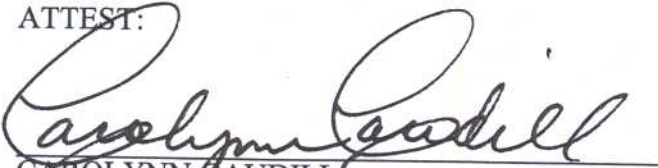
  
JAMES HARROD  
CHAIRMAN



  
FRANK BURNS  
MEMBER

  
DONALD STRUBE  
MEMBER

ATTEST:

  
CAROLYNN AUDILL  
OKLAHOMA COUNTY CLERK



AFFIDAVIT OF PUBLICATION


STATE OF OKLAHOMA, COUNTY OF OKLAHOMA:

Personally appeared before me, the undersigned notary public, Carolyn Caudill, County Clerk of Oklahoma County and State aforesaid, who being first duly sworn according to law, deposes and says: that she 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 2003-2004 published in one issue of the Journal Record, a legally-qualified newspaper of general circulation in said County; a copy of the proof of publication is herewith attached and made a part hereof.

CAROLYNN CAUDILL

  
OKLAHOMA COUNTY CLERK

Subscribed and sworn to before me this 18<sup>th</sup> day of June, 2003.

  
Notary Public

My commission expires 7-18-03.

My commission number 99010128.

*This page intentionally left blank*

**NOTICE OF PUBLIC HEARING**

Notice is hereby given that the County Budget Board of Oklahoma County, Oklahoma, will hold a public hearing beginning at 1:30 p.m. on Thursday, June 12, 2003, at the Oklahoma County Office Building, Conference Room 103, 320 Robert S. Kerr Avenue, for the purpose of accepting comments and for holding an open discussion, including answering questions on the following proposed County BUDGET.

**OKLAHOMA COUNTY, OKLAHOMA  
Fiscal Year 2003-2004 Proposed Budget Summary Revenues**

SOURCE	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS		
	General Fund	Special Revenue	Capital Projects	Debt Service	Total Proposed Revenues	Total Proposed Revenues
<b>PROPERTY TAX</b>						
Advalorem Tax - Current	\$ 34,000,000	\$ 3,772,603		\$ 1,392,572	\$ 35,392,571	\$ 35,392,571
Interest and Penalties on Del. Taxes					3,772,603	3,772,603
Advalorem Tax - Prior	900,000			2,577	902,577	902,577
Homestead Exemption						
Misc. Property Taxes	51,200			686	51,886	51,886
<b>FEES, LICENSES, PERMITS, PENALTIES</b>						
County Clerk Fees	4,230,559				4,230,559	4,230,559
County Treasurer Fees	38,772				38,772	38,772
Sheriff's Service Fee		1,592,989			1,592,989	1,592,989
ML Fee		25,103			25,103	25,103
Planning Commission Fees		170,145			170,145	170,145
Treas Mtg Fee/Assessor Visual Insp		251,541			251,541	251,541
Conditional Bond/Community Service Fees	50,688	39,672			90,360	90,360
Juvenile Fees		26,576			26,576	26,576
<b>INTERGOVERNMENTAL</b>						
<b>FROM STATE</b>						
Motor Vehicle Collections	880,136	3,967,685			4,847,821	4,847,821
Motor Vehicle Stamps	297,198				297,198	297,198
Court Fund Maintenance	600,000				600,000	600,000
Gas Tax		3,515,512			3,515,512	3,515,512
Fuel Tax		1,180,201			1,180,201	1,180,201
Gross Production		343,970			343,970	343,970
Juvenile Justice - Human Services	32,855	2,355,154			2,388,009	2,388,009
Drug Court-Mental Health		45,341			45,341	45,341
<b>FROM LOCAL</b>						
Revaluation - Cities & Schools	2,411,546				2,411,546	2,411,546
<b>FROM FEDERAL:</b>						
Training & General Assistance	1,125,320				1,125,320	1,125,320
Sheriff Grants		440,192			440,192	440,192
Other City, State & Federal Reimbursement		6,734,811			6,734,811	6,734,811
<b>MISCELLANEOUS</b>						
UCC/Record Preservation Fees		1,778,674			1,778,674	1,778,674
Public Bldg Authority Residual	759,947				759,947	759,947
Rental	810,805				810,805	810,805
Insurance Premiums						
Interest Income	1,500,000	19,327	\$ 67,257	17,400	1,603,984	2,948,103
All other miscellaneous	974,290	2,233,139	4		3,207,433	13,500
<b>TOTAL REVENUES</b>	48,663,316	28,492,636	67,261	1,413,235	78,636,447	2,961,603
<b>OPERATING TRANSFERS IN OR (OUT)</b>	(7,438,367)	-	55,353		(7,383,014)	7,583,014
<b>ESTIMATED FUND BALANCE</b>	4,358,818	22,371,409	15,077,376	106,505	41,914,108	1,595,611
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	\$ 45,583,767	\$ 50,864,045	\$ 15,199,990	\$ 1,519,740	\$ 113,167,541	\$ 12,140,228
						\$ 125,307,769



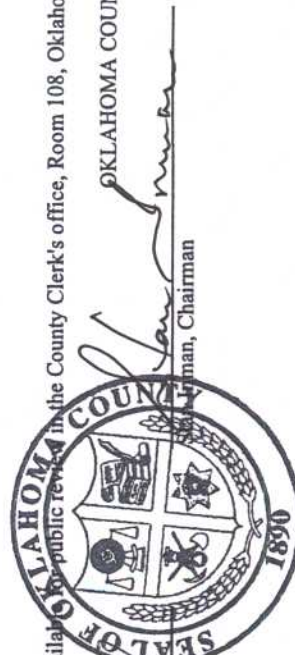
**OKLAHOMA COUNTY, OKLAHOMA**  
**Fiscal Year 2003-2004 Proposed Budget Summary Expenditures**

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS	
	General Fund	Special Revenue	Capital Projects	Internal Service	Total Anticipated Expenditures
<b>GENERAL FUND</b>	\$ 22,248,310				\$ 22,248,309
General Government	19,382,121				19,382,121
Public Safety	1,110,531				1,110,531
Highway & Roads	2,399,530				2,399,530
Health & Welfare	48,670				48,670
Culture & Recreation	394,605				394,605
Education					
<b>SPECIAL REVENUE FUNDS</b>		\$ 17,432,953			17,432,953
Highway Cash		12,489,769			12,489,769
Resale Property Budget/Refund		71,377			71,377
Emergency Management		3,589,208			3,589,208
Sheriff's Fee Fund		7,417,052			7,417,052
Sheriff's Special Revenues		147,110			147,110
County Clerk Fee Fund		3,937,789			3,937,789
UCC Fees/Records Preservation Fees		222,553			222,553
Planning Commission Fund		16,897			16,897
Local Emergency Planning Committee		887			887
General Assistance Grants					
Court Clerk Revolving					
Treas Mtg Fee/Visual Inspection/Assessor		1,043,157			1,043,157
Juvenile Probations Fees		46,405			46,405
Juvenile Work Restitution		133,774			133,774
Juvenile Grant Fund		642,944			642,944
Juvenile Special Revenue Fund		2,413,577			2,413,577
Drug Court Fund		45,341			45,341
Community Service Fees/Community Sentencing		1,213,252			1,213,252
<b>CAPITAL PROJECTS:</b>					
Tinker Capital		\$ 570,846			570,846
Tinker Clearing		14,073,960			14,073,960
Highway District		202,305			202,305
Capital Regular		351,313			351,313
Jail Facility		1,566			1,566
<b>DEBT SERVICE FUND</b>			\$ 1,519,740		1,519,740
<b>INTERNAL SERVICE FUND</b>				\$ 10,416,884	10,416,884
Employee Benefit Trust				1,553,444	1,553,444
Worker's Compensation				169,900	169,900
Self Insurance Fund					
<b>TOTAL EXPENDITURES</b>	\$ 45,583,767	\$ 50,864,045	\$ 15,199,990	\$ 1,519,740	\$ 113,167,541
				\$ 12,140,228	\$ 125,307,769

Detail on the budget Summary is on file and available to the public reviewed in the County Clerk's office, Room 108, Oklahoma County Office Building.

ATTEST: *Catolynn Caudill*  
 Catolynn Caudill, Secretary to Budget Board

*Forrest "Butch" Freeman*  
 Forrest "Butch" Freeman, Vice-Chairman



OKLAHOMA COUNTY BUDGET BOARD

## Statement of Revenues

### ► Summary All Funds ◀

	<u>Actual Revenues FY 2001-02</u>	<u>Estimated Revenues FY 2002-03</u>	<u>Adopted and Estimated Budget FY 2003-04</u>
<b>Property Tax:</b>			
Advalorem Tax - Current	\$ 33,484,252	\$ 34,615,125	\$ 35,392,572
Advalorem Tax - Prior	1,193,074	1,358,987	902,577
Protest Taxes Released	22,718	37,076	-
Homestead Exemption	92,282	91,745	-
Miscellaneous Property Taxes	60,043	59,902	51,886
<b>Intergovernmental Revenues:</b>			
Grants	460,987	463,360	440,192
City, State & Federal Reimbursement	8,336,684	5,927,872	5,590,343
Motor Vehicle Stamps	337,677	330,220	297,198
Motor Vehicle Collections	5,224,339	5,154,440	4,847,821
Sales Tax	972	3	3
Visual Inspection - Cities & Schools	1,885,777	2,332,866	2,411,546
Gas Tax	3,326,003	3,700,539	3,515,512
Fuel Tax	1,643,827	1,242,317	1,180,201
Gross Production	331,867	362,074	343,968
Juv. Detention - Lunches	89,258	100,874	100,000
Juv. Justice - Human Services	2,303,644	2,303,917	2,238,154
Juv. Justice - Maintenance	30,390	34,002	30,602
Juv. Justice - Misc. State	16,601	17,316	17,000
Juv. Justice - Telephone	2,881	2,503	2,253
Juv. Justice Grants	-	-	-
Training & General Assistance Grants	2,811,146	2,327,138	1,125,320
D A Revolving Account	128,383	111,522	115,000
Election Board - Salary	66,012	58,982	66,355
Court Fund Maintenance	600,000	600,000	600,000
Court Fund Payroll Reimbursement	229,001	229,001	286,833
Drug Court-Mental Health	-	38,878	45,341
Langston University	124,394	41,825	41,825
Software Sharing Program	25,059	24,402	-
<b>Charge for Services:</b>			
County Clerk Fees	4,258,431	4,700,618	4,230,559
County Treasurer Fees	14,206	43,080	38,772
Planning Commission	120,037	179,100	170,145
Public Records	21,304	23,669	21,302
Sheriff's Service Fee	1,695,467	1,676,830	1,592,989
Community Service Fees	42,260	41,760	39,672
Juvenile Fees	34,646	27,975	26,576
Conditional Bond Release Fees	60,780	56,320	50,688
Miscellaneous Charges for Services	1,381	496	446



## Statement of Revenues

### ► Summary All Funds ◀

	<u>Actual Revenues FY 2001-02</u>	<u>Estimated Actual Revenues FY 2002-03</u>	<u>Adopted and Estimated Budget FY 2003-04</u>
<b>Interest Income</b>	\$ 2,137,155	\$ 2,075,363	\$ 1,617,484
<b>Miscellaneous Revenue:</b>			
Prepaid Health Insurance Premiums/Ins Recovery	2,488,570	2,770,579	2,948,103
Metro Parking Garage/Investors Capital Residual	773,906	844,385	759,947
Mechanic Lien Fees	31,091	26,424	25,103
UCC Fees/Record Preservation Fees	1,658,985	1,872,288	1,778,674
Donations	609	-	-
Treasurer Mtg. Fee Fund	226,415	264,780	251,541
Coin Telephone	10,000	10,000	6,000
Royalty	82,289	77,337	69,603
Rental	571,802	829,621	810,806
Pipe Line Permits	5,742	992	892
Gasoline Reimbursement	16,323	22,278	21,164
Parts & Supplies Reimbursement	1,867	1,837	1,745
Sale of Material	39,482	47,433	45,061
Equipment Rental	7,237	3,223	3,062
Sale of Land and Equipment	7,823	43,937	41,740
Road Projects - Cities/State	2,365,899	1,005,637	955,355
Reimbursement Paving	220,856	199,066	189,113
Miscellaneous Highway Reimbursements	94,390	206,932	196,586
Interest on Delinquent Property Tax	2,416,952	3,024,447	2,873,225
Penalties on Delinquent Property Tax	697,510	946,714	899,378
Resale Property Sale Proceeds	187,309	186,819	177,478
Weed-Nuisance Tax	86,980	112,458	106,835
Notes Receivable - OKC Fairgrounds	8,963	8,963	-
Resale Property Reimbursement	28,000	28,000	28,000
Retirement Reimbursement	163,392	16,105	14,495
911 Association	8,516	9,889	8,900
Remington Park	154,351	145,456	130,911
Juv. Justice - Link	40,556	72,596	54,000
Election Board - Expense	147,739	14,819	13,337
Pharmacy Reimbursement	72,271	52,499	47,249
Miscellaneous Special Revenues	1,043,971	1,667,976	1,584,577
Miscellaneous Reimbursements	418,093	126,705	124,035
<b>Total Operating Revenue</b>	<b>85,290,826</b>	<b>85,032,292</b>	<b>81,598,050</b>
Operating Transfers In	11,184,774	17,636,043	7,838,367
Operating Transfers Out	(11,242,602)	(17,166,728)	(7,638,367)
Budgetary Fund Balance	23,039,875	23,641,405	43,509,719
<b>Total Revenues, Transfers and Fund Balance</b>	<b>108,272,872</b>	<b>109,143,013</b>	<b>125,307,769</b>



**Statement of Expenditures**

**▶ All Funds ◀**

	<b>Actual Exp &amp; Encumbrances FY 2001-02</b>	<b>Est Actual Expenditures FY 2002-03</b>	<b>Adopted Budget FY 2003-04</b>
<b>Summary</b>			
<b>All Funds</b>			
51000 Salary and Wages	\$ 38,839,803	\$ 40,166,673	\$ 36,808,194
52000 Fringe Benefits	7,602,387	7,774,802	7,233,913
53000 Travel	334,916	293,246	394,073
54000 Operating Expend.	21,277,537	17,352,459	49,238,423
55000 Capital Outlay	3,368,445	8,481,459	17,973,198
Total			
Debt Service Fund	-	213,278	1,519,740
Internal Service Fund	9,012,954	10,778,448	12,140,228
<b>Total - All Funds</b>	<b>\$ 80,436,042</b>	<b>\$ 85,060,366</b>	<b>\$ 125,307,769</b>

## Summary of Budget Board Actions to Balance the Budget 2003-2004 General Fund Budget

The Oklahoma County Budget Board began the FY 2003-04 budget process with estimated needs of County Officers and Departments exceeding available resources by \$37,503,994. Finishing its work on the budget by the end of May as required by statute, the Budget Board adopted a budget that reflected a wide range of actions necessary to achieve the statutory requirement of a balanced budget.

Utilizing zero-based budgeting, seventeen departments were cut below the 2002-2003 funding level, while thirteen departments received funding in excess of the 2002-2003 levels. The remaining seven departments were appropriated funds equivalent to their 2002-2003 funding levels.

The following provides a summary of additional actions taken to balance the budget:

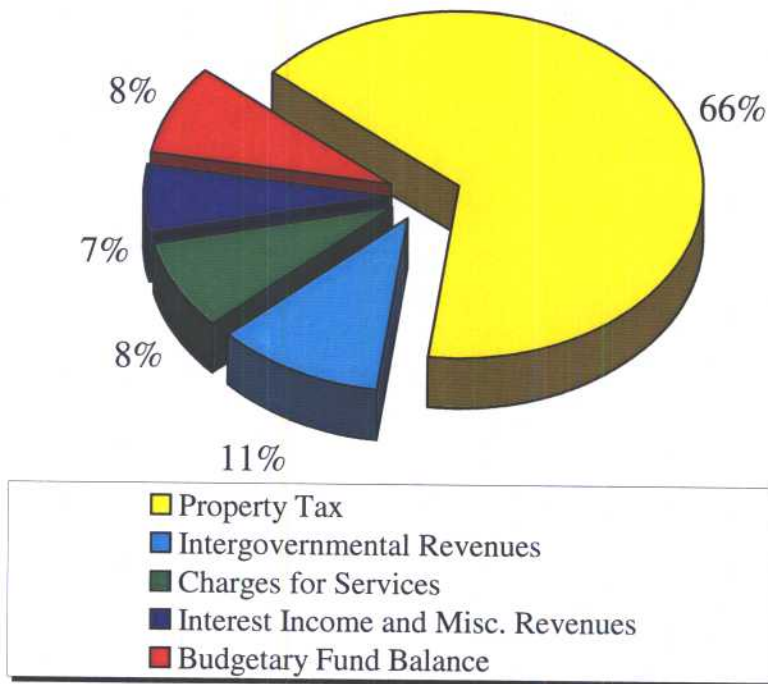
Amount requests exceeded Funds Available		(37,503,994)
Departmental Budget Adjustments (amount cut from requests)		32,597,905
Increase Beginning Fund Balance for expected carryforward		776,998
Adjustments to Projected Revenues:		
Court Fund - Expected Reimb.	57,832	
Assessor Reval - based on adjust to expense budget	(33,754)	
D-1 revenue reimbursement for projects	10,000	
Utilize Okie Forfeitures to make Retirement Contributions	200,000	
Transfer TGA Grants (zero net impact since revenues = expense)	<u>1,125,320</u>	
		1,359,398
Adjustments to internal service fund transfers:		
Revise Employee Benefit Projections based on Provider Est.	102,073	
Increase Employee Benefit Premiums to 25% of Cobra 1/1/04	131,663	
Benefits reimbursement from County Clerk and Treasurer special rev. funds	289,740	
Short Employee Benefits - to supplement in Sept.	835,472	
Community Sentencing workers compensation reimbursement	29,610	
Reduce Workers Compensation Funding	295,000	
Delay long-term capital projects	<u>1,086,135</u>	
		2,769,693
Total Adjustments		37,503,994

**General Fund Operating Revenue Summary  
by Major Revenue Source  
FY 2003-04 Adopted Budget**

Source:

Property Tax	\$34,951,200
Intergovernmental Revenues	5,857,068
Charges for Services	4,341,767
Interest Income and Misc. Revenues	3,513,281
Budgetary Fund Balance	4,358,818

<b>Total General Fund Operating Revenue</b>	<b><u><u>\$53,022,134</u></u></b>
---	-----------------------------------



Note: The above graph excludes operating transfers in of \$200,000, operating transfers out of \$7,638,367, and budgetary fund balance of \$4,358,818.

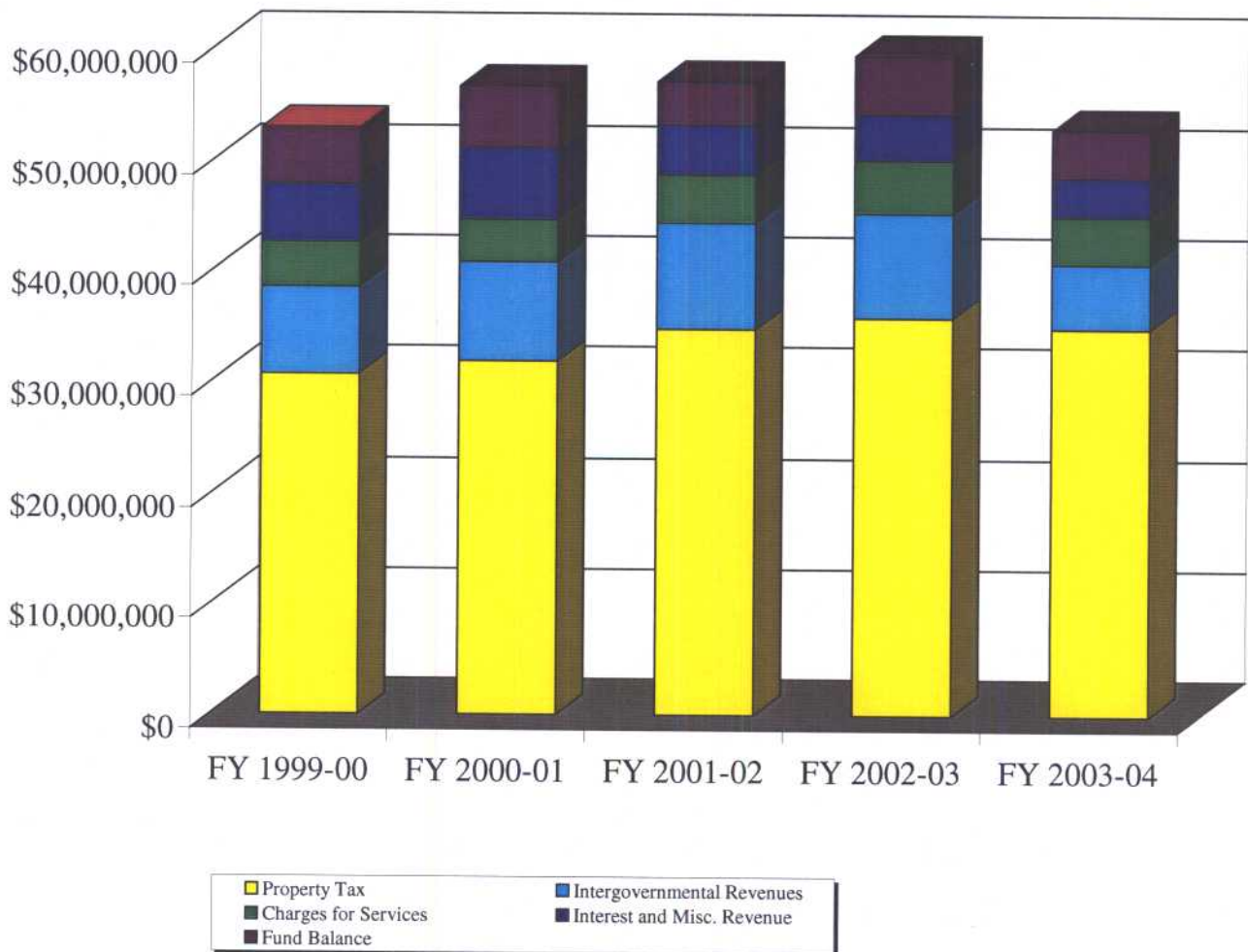


**General Fund Operating Revenue Summary**  
**Revenue Trend - FY 1999-00 to FY 2003-04**  
**FY 2003-04 Adopted Budget**

Source:	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>
Property Tax	\$30,682,520	\$31,883,362	\$34,815,155	\$35,888,600	\$ 34,951,200
Intergovernmental Revenues	7,882,610	8,956,234	9,654,570	9,492,497	5,857,068
Charges for Services	4,031,812	3,877,431	4,356,102	4,824,183	4,341,767
Interest and Misc. Revenue	5,312,504	6,547,650	4,566,311	4,188,070	3,513,281
Fund Balance	5,123,093	5,460,219	3,797,899	5,194,141	4,358,818

**Total General Fund  
Operating Revenue**

\$53,032,539	\$56,724,896	\$57,190,037	\$59,587,491	\$53,022,134
--------------	--------------	--------------	--------------	--------------



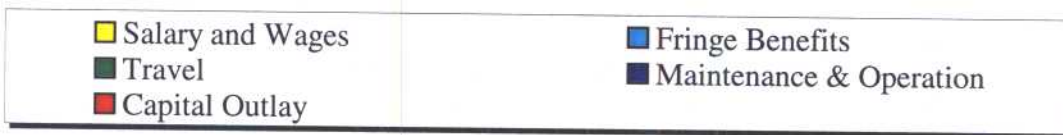
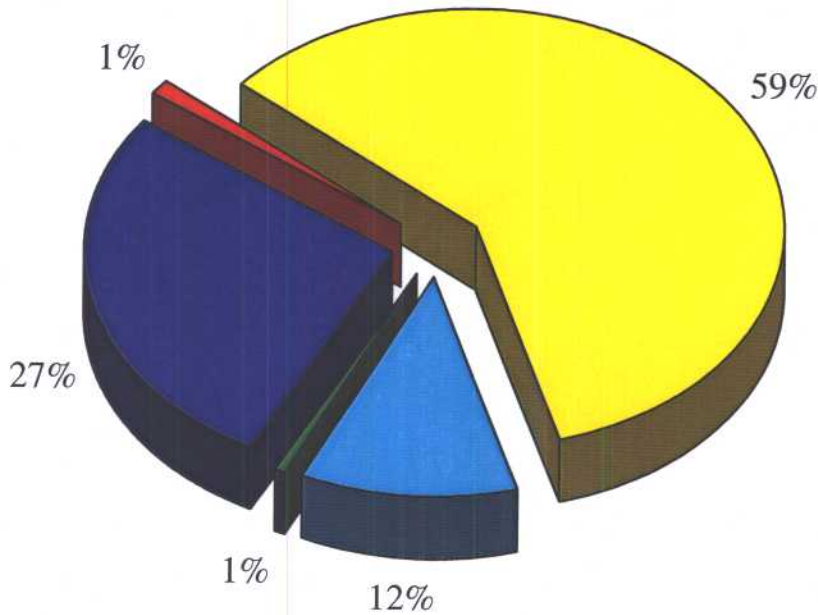
FY 1999-00, FY 2000-01, and FY 2001-02 are actual revenue collections; FY 2002-03 and FY 2003-04 reflect projected annual collections.

**General Fund Operating Budget Summary  
by Major Expenditure Category  
FY 2003-04 Adopted Budget**

Category of Expenditure:

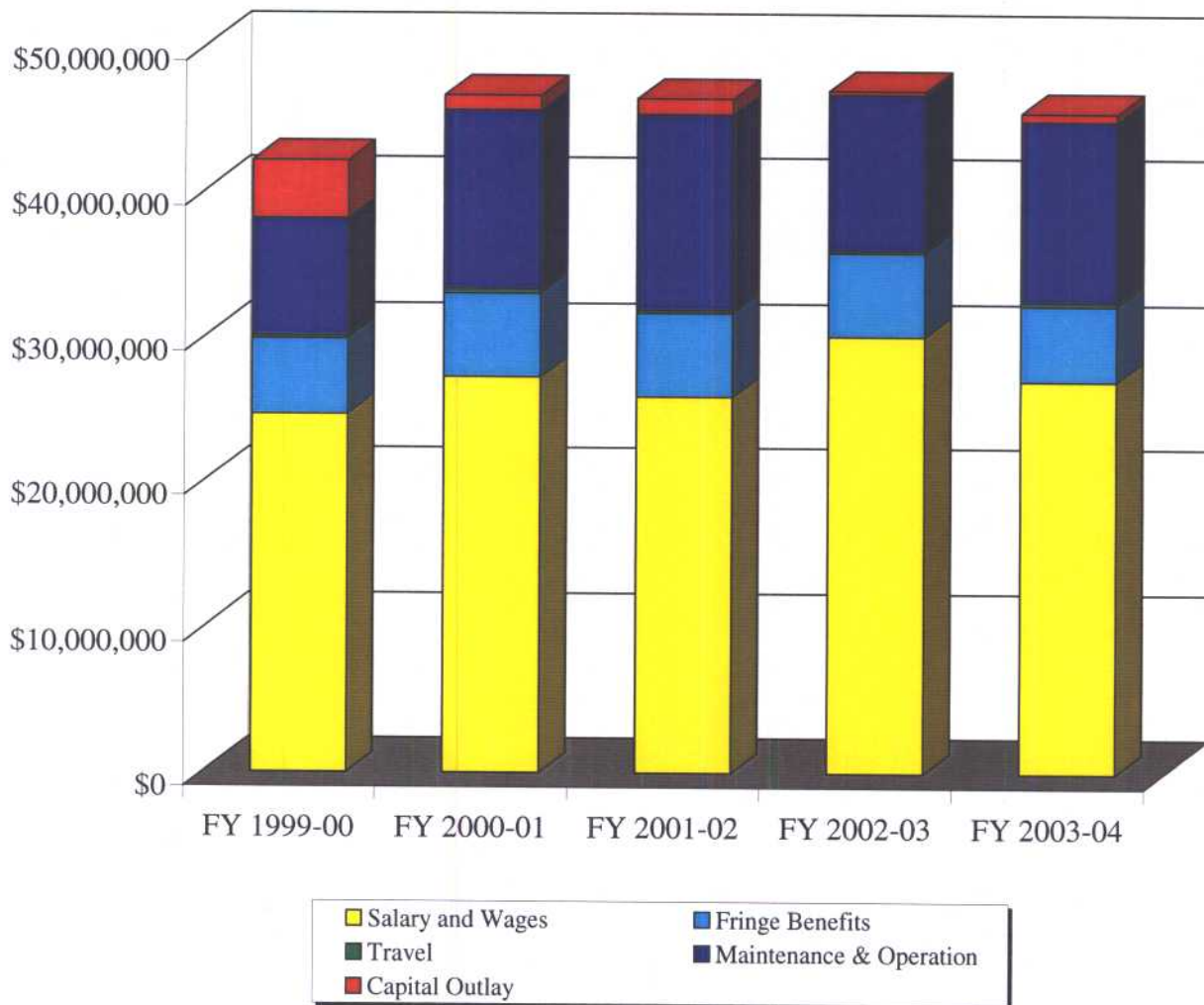
Salary and Wages	\$27,084,422
Fringe Benefits	5,242,189
Travel	266,465
Maintenance & Operation	12,421,262
Capital Outlay	569,429

<b>Total General Fund Expenditure Budget</b>	<b><u><u>\$45,583,767</u></u></b>
--	-----------------------------------



**General Fund Operating Budget Summary  
Expenditure Trend - FY 1999-00 to FY 2003-04  
FY 2003-04 Adopted Budget**

Category of Expenditure:	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>
Salary and Wages	\$24,693,553	\$27,290,396	\$25,924,049	\$30,158,917	\$ 27,084,422
Fringe Benefits	5,239,652	5,813,566	5,820,915	5,797,426	5,242,189
Travel	242,067	299,231	227,904	185,132	266,465
Maintenance & Operatio	8,021,096	12,267,462	13,438,853	10,705,298	12,421,262
Capital Outlay	3,971,403	1,037,175	1,100,513	246,697	569,429
<b>Total General Fund Expenditures</b>	<b>\$42,167,771</b>	<b>\$46,707,830</b>	<b>\$46,512,233</b>	<b>\$47,093,470</b>	<b>\$45,583,767</b>



FY 1999-00, FY 2000-01, and FY 2001-02 are actual expenditures; FY 2002-03 represents estimated expenditures; FY 2003-04 is the adopted budget.



## Statement of Revenues

### ► General Fund 1001 ◀

	<u>Actual Revenues FY 2001-02</u>	<u>Estimated Actual Revenues FY 2002-03</u>	<u>Adopted and Estimated Budget FY 2003-04</u>
<b>Property Tax:</b>			
Advalorem Tax - Current	\$ 33,457,292	\$ 34,344,325	\$ 34,000,000
Advalorem Tax - Prior	1,183,276	1,356,274	900,000
Protest Taxes Released	22,718	37,076	
Homestead Exemption	92,282	91,745	
Delinquent Tax Cost			
Miscellaneous Property Taxes	59,587	59,180	51,200
<b>Intergovernmental Revenues:</b>			
Motor Vehicle Stamps	337,677	330,220	297,198
Motor Vehicle Collections	1,004,347	977,929	880,136
Visual Inspection - Cities & Schools	1,885,777	2,332,866	2,411,546
Juv. Detention - Lunches	89,258	100,874	<b>Note 1</b>
Juv. Justice - Human Services	2,303,644	2,303,917	<b>Note 1</b>
Juv. Justice - Maintenance	30,390	34,002	30,602
Juv. Justice - Transportation	16,601	17,316	<b>Note 1</b>
Juv. Justice - Telephone	2,881	2,503	2,253
Juv. Justice - Grants			
Training & Gen. Assistance - Federal Grants	2,811,146	2,327,138	1,125,320
D A Revolving Account	128,383	111,522	115,000
Election Board - Salary	66,012	58,982	66,355
Court Fund Maintenance	600,000	600,000	600,000
Court Fund Payroll Reimbursement	229,001	229,001	286,833
Langston University	124,394	41,825	41,825
Software Sharing Program	25,059	24,402	
<b>Charge for Services:</b>			
County Clerk Fees	4,258,431	4,700,618	4,230,559
County Treasurer Fees	14,206	43,080	38,772
Public Records	21,304	23,669	21,302
Conditional Bond Release Fees	60,780	56,320	50,688
Miscellaneous Charges for Services	1,381	496	446
<b>Interest Income</b>			
	2,086,434	1,951,696	1,500,000
<b>Miscellaneous Revenue:</b>			
Metro/Investors Residual	773,906	844,385	759,947
Coin Telephone	10,000	10,000	6,000
Royalty	82,289	77,337	69,603
Rental	571,801	829,620	810,805
Resale Property Reimbursement	28,000	28,000	28,000
Retirement Reimbursement	163,392	16,105	14,495
Notes Receivable - OKC Fairgrounds	8,963	8,963	
911 Association	8,516	9,889	8,900
Remington Park - Admission Fees & Sales Tax	154,351	145,456	130,911

**Statement of Revenues**  
**▶ General Fund 1001 ◀**

	<u>Actual Revenues FY 2001-02</u>	<u>Estimated Actual Revenues FY 2002-03</u>	<u>Adopted and Estimated Budget FY 2003-04</u>
Pharmacy Reimbursement	\$ 72,271	\$ 52,499	\$ 47,249
Juvenile Justice - Link	40,556	72,596	Note 1
Election Board - Expense	147,739	14,819	13,337
Miscellaneous Reimbursements	<u>418,093</u>	<u>126,705</u>	<u>124,034</u>
<b>Total Operating Revenue</b>	53,392,138	54,393,350	48,663,316
Operating Transfers In (see Appendix)	4,445,000	9,092,046	200,000
Operating Transfers Out (see Appendix)	(11,233,297)	(16,871,124)	(7,638,367)
Budgetary Fund Balance	<u>3,797,899</u>	<u>5,194,141</u>	<u>4,358,818</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>50,401,740</b>	<b>51,808,413</b>	<b>45,583,767</b>

**Note 1:** These revenues have been reclassified to a new Special Revenue Fund for FY 2003-2004.

## Statement of Expenditures

### ▶ General Fund ◀

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>Total Fund</b>			
51000 Salary and Wages	\$ 25,924,049	\$ 30,158,917	\$ 27,084,422
52000 Fringe Benefits	5,820,915	5,797,426	5,242,190
53000 Travel	227,904	185,132	266,465
54000 Operating Expend.	13,438,853	10,705,298	12,421,261
55000 Capital Outlay	1,100,513	246,697	569,429
Grand Total	<u>46,512,233</u>	<u>47,093,470</u>	<u>45,583,767</u>
<b>1100 General Government</b>			
51000 Salary and Wages	383,074	387,374	270,135
52000 Fringe Benefits	2,289,051	1,618,468	
53000 Travel	3,941	4,408	4,100
54000 Operating Expend.	4,580,410	4,395,982	4,601,271
55000 Capital Outlay	89,917		
Total	<u>7,346,394</u>	<u>6,406,232</u>	<u>4,875,506</u>
<b>1200 Commissioners</b>			
51000 Salary and Wages	283,200	287,720	289,838
52000 Fringe Benefits	38,350	39,537	56,953
53000 Travel	19,502	18,000	23,000
54000 Operating Expend.	2,754	2,040	2,270
55000 Capital Outlay	2,116		
Total	<u>345,921</u>	<u>347,296</u>	<u>372,061</u>
<b>1300 County Assessor</b>			
51000 Salary and Wages	1,360,672	1,354,121	1,384,849
52000 Fringe Benefits	180,329	180,303	274,524
53000 Travel	21,821	18,972	20,000
54000 Operating Expend.	130,880	110,743	110,487
55000 Capital Outlay	24,712	10,598	19,000
Total	<u>1,718,414</u>	<u>1,674,736</u>	<u>1,808,860</u>
<b>1400 Assessor Visual Inspection</b>			
51000 Salary and Wages	1,387,814	1,523,133	1,617,400
52000 Fringe Benefits	185,308	294,037	327,799
53000 Travel	53,416	52,432	103,835
54000 Operating Expend.	370,951	242,050	555,180
55000 Capital Outlay	79,655	59,132	75,300
Total	<u>2,077,144</u>	<u>2,170,783</u>	<u>2,679,514</u>

Note: All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.



**Statement of Expenditures**  
**► General Fund ◀**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>1500 Treasurer</b>			
51000 Salary and Wages	\$ 380,156	\$ 447,658	\$ 490,895
52000 Fringe Benefits	55,613	59,308	98,650
53000 Travel	3,600	3,600	4,202
54000 Operating Expend.	104,955	147,937	154,293
55000 Capital Outlay	6,633	4,786	7,964
Total	550,958	663,289	756,004
<b>1600 Court Clerk</b>			
51000 Salary and Wages	2,947,021	3,301,495	3,129,510
52000 Fringe Benefits	391,183	437,720	660,443
53000 Travel	7,878	10,395	10,000
54000 Operating Expend.	10,057	10,274	11,000
55000 Capital Outlay			
Total	3,356,139	3,759,885	3,810,953
<b>1700 County Clerk</b>			
51000 Salary and Wages	1,643,415	1,487,916	1,633,512
52000 Fringe Benefits	213,888	197,844	315,513
53000 Travel	35,006	9,125	
54000 Operating Expend.	217,625	133,792	113,039
55000 Capital Outlay	23,391	22,841	
Total	2,133,325	1,851,517	2,062,064
<b>1800 Excise &amp; Equalization</b>			
51000 Salary and Wages	4,500	5,340	16,875
52000 Fringe Benefits	688	535	1,291
53000 Travel	5,823	1,650	2,274
54000 Operating Expend.	8,805	7,983	10,626
55000 Capital Outlay	4,972	611	1,700
Total	24,789	16,119	32,766
<b>1900 County Audit</b>			
51000 Salary and Wages	245,767	232,670	255,255
52000 Fringe Benefits			
53000 Travel			3,191
54000 Operating Expend.	15,940	14,137	54,381
55000 Capital Outlay		1,123	15,954
Total	261,707	247,930	328,781

Note: All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.

**Statement of Expenditures**  
**► General Fund ◀**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>2000 District Attorney - State</b>			
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.	110,604	109,546	115,000
55000 Capital Outlay	9,448	7,246	10,000
Total	120,052	116,792	125,000
<b>2100 District Attorney - County</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.	11,668	5,931	38,350
55000 Capital Outlay			
Total	11,668	5,931	38,350
<b>2300 Public Defender</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.	32,691	25,685	37,100
55000 Capital Outlay	6,306	1,073	3,200
Total	38,997	26,757	40,300
<b>2400 Purchasing Agent</b>			
51000 Salary and Wages	140,421	136,563	142,606
52000 Fringe Benefits	16,653	18,199	28,022
53000 Travel	928	4,519	6,740
54000 Operating Expend.	8,324	5,840	9,572
55000 Capital Outlay	8,166	300	2,900
Total	174,492	165,421	189,840
<b>2500 Election Board</b>			
51000 Salary and Wages	579,591	592,258	573,784
52000 Fringe Benefits	65,726	68,120	102,916
53000 Travel	14,959	10,613	12,433
54000 Operating Expend.	231,014	205,477	172,856
55000 Capital Outlay	907	2,053	4,500
Total	892,197	878,521	866,489

Note: All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.

## Statement of Expenditures

### ► General Fund ◀

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>2600 Environmental Health &amp; Safety</b>			
51000 Salary and Wages	\$ 156,692	\$ 103,200	\$ 166,079
52000 Fringe Benefits	20,864	13,768	32,634
53000 Travel			7,465
54000 Operating Expend.	6,823	8,351	10,120
55000 Capital Outlay			2,000
Total	184,378	125,319	218,298
<b>2700 MIS</b>			
51000 Salary and Wages	1,013,014	939,321	939,279
52000 Fringe Benefits	134,380	124,869	181,217
53000 Travel	7,353	5,548	17,500
54000 Operating Expend.	456,387	558,048	414,523
55000 Capital Outlay	221,718	35,650	95,446
Total	1,832,852	1,663,437	1,647,965
<b>2800 Facilities Management - 2801</b>			
51000 Salary and Wages	780,212	744,734	721,000
52000 Fringe Benefits	102,977	141,433	141,677
53000 Travel			
54000 Operating Expend.	215,055	244,972	245,398
55000 Capital Outlay	7,744	9,766	82,350
Total	1,105,988	1,140,905	1,190,424
<b>2802 Facilities Management-Jail</b>			
51000 Salary and Wages	422,379		
52000 Fringe Benefits	66,556		
53000 Travel			
54000 Operating Expend.	246,495		
55000 Capital Outlay	1,902		
Total	737,333		
<b>2803 Facilities Management-Lincoln</b>			
51000 Salary and Wages	52,425	35,130	32,000
52000 Fringe Benefits	6,992	4,691	6,288
53000 Travel			
54000 Operating Expend.	16,305	9,081	20,361
55000 Capital Outlay	896	360	1,500
Total	76,618	49,262	60,149

Note: All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.



## Statement of Expenditures

### ► General Fund ◀

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>2900 Facilities Management - Custodial.</b>			
51000 Salary and Wages	\$ 222,263	\$ 200,423	\$ 161,960
52000 Fringe Benefits	31,725	26,510	31,825
53000 Travel			
54000 Operating Expend.	141,251	132,576	192,343
55000 Capital Outlay			2,000
Total	395,239	359,508	388,128
<b>3000 Planning Commission</b>			
51000 Salary and Wages		12,729	
52000 Fringe Benefits		974	
53000 Travel		4,735	
54000 Operating Expend.			
55000 Capital Outlay		11,836	
Total		30,274	
<b>3100 Community Service/OR Bond</b>			
51000 Salary and Wages	195,591	163,580	155,796
52000 Fringe Benefits	25,788	22,041	30,614
53000 Travel			
54000 Operating Expend.	6,966	5,083	9,100
55000 Capital Outlay			
Total	228,345	190,704	195,510
<b>3300 Metro Parking Garage</b>			
51000 Salary and Wages	85,643	108,101	124,380
52000 Fringe Benefits	11,159	14,202	22,734
53000 Travel			200
54000 Operating Expend.	50,148	53,843	59,226
55000 Capital Outlay	14,393	2,770	3,500
Total	161,342	178,916	210,040
<b>3400 Investors Capital Bldg</b>			
51000 Salary and Wages	44,775	50,306	52,100
52000 Fringe Benefits	10,838	6,717	10,238
53000 Travel			
54000 Operating Expend.	72,522	47,558	88,470
55000 Capital Outlay	2,199	415	500
Total	130,335	104,996	151,308

Note: All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.

**Statement of Expenditures**  
**► General Fund ◀**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>5100 Sheriff</b>			
51000 Salary and Wages	\$ 7,807,402	\$ 11,645,825	\$ 10,909,966
52000 Fringe Benefits	1,037,593	1,551,581	2,137,808
53000 Travel			
54000 Operating Expend.	3,013,524	1,573,255	2,893,383
55000 Capital Outlay	216,241		5,000
Total	12,074,760	14,770,660	15,946,157
<b>5108 Sheriff Facilities Maint Jail</b>			
51000 Salary and Wages		427,963	
52000 Fringe Benefits		56,258	
53000 Travel			
54000 Operating Expend.		205,815	
55000 Capital Outlay		4,098	
Total		694,134	
<b>5170 Conditional Bond Rel Prg</b>			
51000 Salary and Wages	90,146	91,200	91,200
52000 Fringe Benefits	12,065	12,209	17,921
53000 Travel			
54000 Operating Expend.	23,226	14,983	22,351
55000 Capital Outlay	5,109		
Total	130,546	118,393	131,472
<b>5200 Juvenile Justice Center</b>			
51000 Salary and Wages	3,471,394	3,673,570	1,843,811
52000 Fringe Benefits	466,943	502,012	362,490
53000 Travel	28,361	24,872	21,350
54000 Operating Expend.	1,001,428	903,826	937,382
55000 Capital Outlay	83,104	53,935	27,000
Total	5,051,230	5,158,215	3,192,033
<b>5500 Emergency Management</b>			
51000 Salary and Wages	100,480	92,488	80,400
52000 Fringe Benefits	13,402	12,270	15,799
53000 Travel			
54000 Operating Expend.	16,036	9,713	16,260
55000 Capital Outlay			
Total	129,917	114,472	112,459

Note: All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.

**Statement of Expenditures**  
**► General Fund ◀**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>6100 Training &amp; Gen Assistance</b>			
51000 Salary and Wages	\$ 499,627	\$ 624,605	\$ 653,500
52000 Fringe Benefits	66,491	83,050	122,930
53000 Travel	1,065	2,104	8,000
54000 Operating Expend.	394,357	323,042	471,480
55000 Capital Outlay	59,937		18,300
Total	1,021,476	1,032,802	1,274,210
<b>6110 Training &amp; Gen Assistance Grant</b>			
51000 Salary and Wages	1,102,516	790,407	367,919
52000 Fringe Benefits	331,225	243,664	122,244
53000 Travel	14,087	8,053	10,000
54000 Operating Expend.	1,587,092	869,059	617,157
55000 Capital Outlay	10,209	517	8,000
Total	3,045,128	1,911,699	1,125,320
<b>7100 Free Fair</b>			
51000 Salary and Wages	3,317	3,646	5,400
52000 Fringe Benefits	49	41	100
53000 Travel			
54000 Operating Expend.	40,709	49,426	43,070
55000 Capital Outlay			100
Total	44,075	53,113	48,670
<b>8100 OSU Extension</b>			
51000 Salary and Wages	303,951	315,876	344,032
52000 Fringe Benefits	17,072	17,989	20,815
53000 Travel	2,157	1,398	2,175
54000 Operating Expend.	23,534	19,432	24,983
55000 Capital Outlay	5,117	1,263	2,600
Total	351,830	355,959	394,605
<b>9100 District -1</b>			
51000 Salary and Wages	281	50,429	95,400
52000 Fringe Benefits		6,656	16,585
53000 Travel			2,250
54000 Operating Expend.	76,415	2,437	71,500
55000 Capital Outlay	62,822		64,265
Total	139,518	59,523	250,000

**Note:** All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.



**Statement of Expenditures**  
**▶ General Fund ◀**

	<b>Actual Exp &amp; Encumbrances FY 2001-02</b>	<b>Est Actual Expenditures FY 2002-03</b>	<b>Adopted Budget FY 2003-04</b>
<b>9200 District -2</b>			
51000 Salary and Wages	\$ -	\$ 70,892	\$ 155,000
52000 Fringe Benefits		9,312	30,458
53000 Travel	3,025	426	800
54000 Operating Expend.	110,813	11,437	18,743
55000 Capital Outlay	30,723	1,166	45,000
Total	144,561	93,232	250,000
<b>9300 District -3</b>			
51000 Salary and Wages		27,652	105,035
52000 Fringe Benefits		3,745	20,640
53000 Travel	3,102	2,238	4,000
54000 Operating Expend.	84,797	5,042	55,325
55000 Capital Outlay	73,908	14,141	65,000
Total	161,807	52,817	250,000
<b>9400 County Engineer</b>			
51000 Salary and Wages	216,310	230,591	275,506
52000 Fringe Benefits	28,005	29,365	51,063
53000 Travel	1,878	2,043	2,950
54000 Operating Expend.	18,294	16,147	24,662
55000 Capital Outlay	48,270	1,018	6,350
Total	312,757	279,164	360,531
<b>9500 Economic Development</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.		59,000	50,000
55000 Capital Outlay			
Total		59,000	50,000
<b>9600 Community Project Support</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.		165,757	150,000
55000 Capital Outlay			
Total		165,757	150,000

Note: All general fund cost centers were appropriated the 6% retirement in 03/04, previously funded and paid from the general government cost center 1100.

**General Fund - General Government 1100**  
**FY 2002-03 and FY 2003-04 Budget Comparison - Detail**

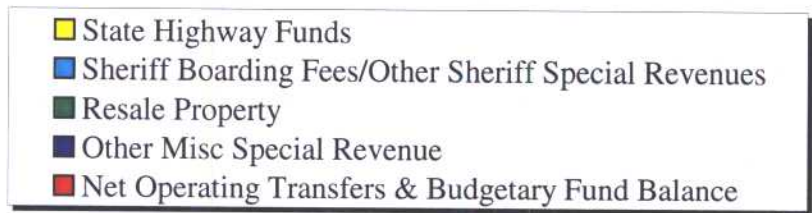
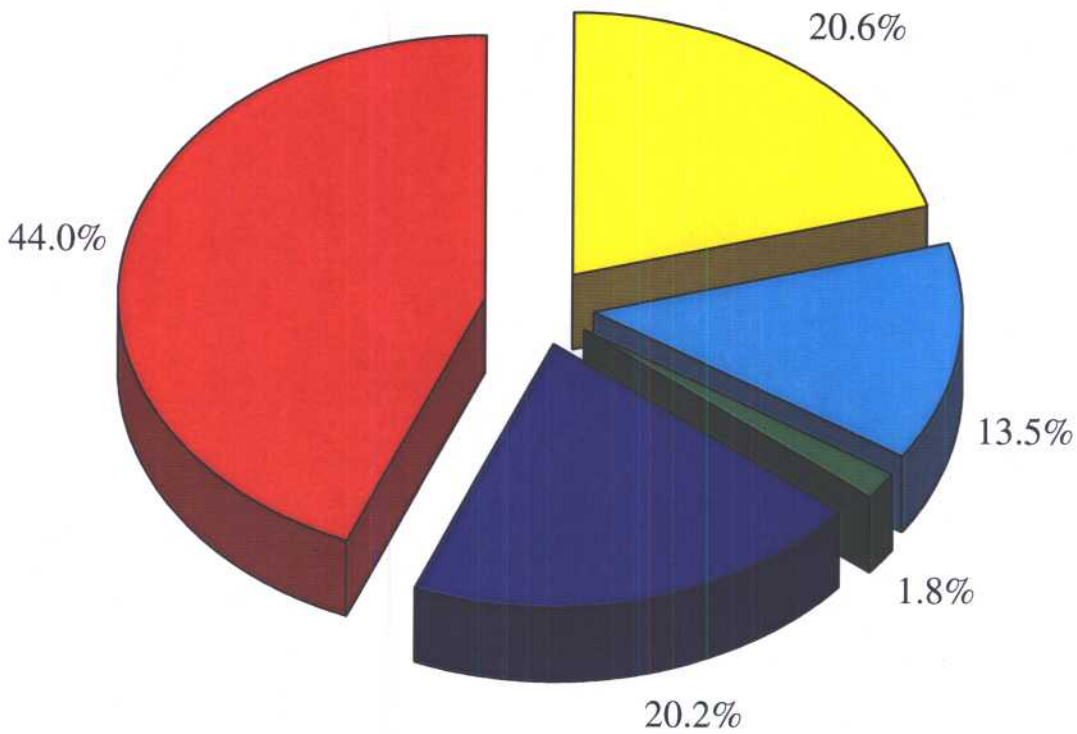
Description & Cost Center	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2001-2002 Actual Exp	2002-2003 Adopted Budget	2002-03 Estimated Actual	2003-2004 Adopted Budget
<b>Salaries and Wages</b>				
District Attorney Civil Division Contract	\$ 270,134	\$ 270,134	270,134	\$ 270,135
District Attorney Salary Supplement	112,941	112,941	112,941	
<b>Total Salaries and Wages - 51000</b>	<b>383,075</b>	<b>383,074</b>	<b>383,075</b>	<b>270,135</b>
<b>Fringe Benefits</b>				
6% of County Retirement paid by General Fund	2,289,051	1,645,605	1,603,187	0
<b>Total Fringe Benefits - 52000</b>	<b>2,289,051</b>	<b>1,645,605</b>	<b>1,603,187</b>	<b>0</b>
<b>Travel</b>				
DA travel & training expenses (county purpose)	3,941	4,100	4,007	4,100
<b>Total Travel - 53000</b>	<b>3,941</b>	<b>4,100</b>	<b>4,007</b>	<b>4,100</b>
<b>Utilities</b>				
Heating and Cooling (Trigen)	1,315,900	1,008,678	1,261,678	1,303,237
Electricity	682,013	727,063	800,063	801,000
Sewer and Water	462,417	501,453	401,717	426,000
Telecommunications	205,174	228,183	249,828	257,536
Natural Gas	39,852	46,434	39,424	47,364
<b>Utilities Subtotal</b>	<b>2,705,356</b>	<b>2,511,811</b>	<b>2,752,710</b>	<b>2,835,137</b>
<b>Lease-Purchase Debt</b>				
OIA HVAC/Electrical/Plumbing lease-purchase payment	451,613	455,863	455,863	454,362
Juvenile Facility lease-purchase payment	278,418	275,820	275,820	277,680
CSI Lighting Project lease-purchase payment	226,137	226,137	226,137	226,137
<b>Lease-Purchase Debt Subtotal</b>	<b>956,168</b>	<b>957,819</b>	<b>957,819</b>	<b>958,179</b>
<b>CSI Energy Management Payments</b>				
CSI PASS agreement payments	22,322	22,947	19,223	19,443
<b>CSI Energy Mgmt Payment Subtotal</b>	<b>22,322</b>	<b>22,947</b>	<b>19,223</b>	<b>19,443</b>
<b>Other Operating Expenditures</b>				
Prudential/ InvestTrust Retirement asset mgmt fees	283,471	366,729	230,652	300,000
Publication of Commissioners Proceedings	107,364	96,000	83,251	99,000
Liability policies on equipment and property; blanket bonds	105,269	134,686	139,274	146,000
Downtown Business Improvement District Assessment	20,028	20,028	19,103	20,000
Alcohol and drug screening for county employees	14,837	25,000	9,149	20,000
Galleria parking	4,027	4,100	2,016	3,680
Metro Parking Garage-Judges parking	16,320	16,320	16,320	16,320
NACO annual membership dues	10,860	0		0
ACCO annual membership dues	7,500	7,500	7,500	7,500
ACOG & COMEA annual membership dues	5,420	5,420	5,420	5,420
CODA annual membership dues	2,000	2,000	2,000	2,000
Storage for Court Clerk records	30,000	30,000	30,000	30,000
OneNet Internet service	16,800	16,800	15,273	16,800
Public Building Authority audit	3,680	3,640	5,000	5,000
Outside legal services	184,272	845,996	674,121	100,000
Misc. (Includes postage, paper, Courts phones)	53,020	15,824	135,135	16,792
<b>Other Operating Subtotal</b>	<b>864,868</b>	<b>1,590,043</b>	<b>1,374,214</b>	<b>788,512</b>
<b>Total Maintenance and Operations - 54000</b>	<b>4,548,714</b>	<b>5,082,620</b>	<b>5,103,966</b>	<b>4,601,271</b>
<b>Capital Outlay</b>				
Computer Equipment and other equipment	89,917	-	-	0
<b>Total Capital Outlay - 55000</b>	<b>89,917</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Grand Total - General Government</b>	<b>\$ 7,314,698</b>	<b>\$ 7,115,399</b>	<b>\$ 7,094,235</b>	<b>\$ 4,875,506</b>

**Special Revenue Funds Summary  
by Major Operating Revenue Source  
FY 2003-04 Adopted Budget**

Source:

State Highway Funds	\$10,462,087
Sheriff Boarding Fees/Other Sheriff Special Revenues	6,863,640
Resale Property	912,000
Other Misc Special Revenue	10,254,909
Net Operating Transfers & Budgetary Fund Balance	22,371,409

<b>Total Special Operating Revenue</b>	<b><u><u>\$50,864,045</u></u></b>
--	-----------------------------------





## Statement of Revenues and Total Expenditures

### ► Summary Special Revenue Funds ◀

	<u>Actual Revenues FY 2001-02</u>	<u>Estimated Actual Revenues FY 2002-03</u>	<u>Adopted and Estimated Budget FY 2003-04</u>
<b>Intergovernmental Revenues:</b>			
Grants	\$ 460,987	\$ 463,360	\$ 440,192
City, State & Federal Reimbursement	8,336,684	5,927,872	5,590,343
Gas Tax	3,326,003	3,700,539	3,515,512
Fuel Tax	1,643,827	1,242,317	1,180,201
Motor Vehicle Tax	4,219,992	4,176,511	3,967,685
Gross Production	331,867	362,074	2,744,465
<b>Charge for Services:</b>			
Sheriff's Fees	1,695,467	1,676,830	1,592,989
Planning Commission Fees	120,037	179,100	170,145
Community Service Fees	42,260	41,760	39,672
Juvenile Fees	34,646	27,975	26,576
<b>Interest Income</b>			
	8,577	20,344	19,327
<b>Miscellaneous Revenue:</b>			
Pipe Line Permits	5,742	992	892
Gasoline Reimbursement	16,323	22,278	21,164
Parts & Supplies Reimbursement	1,867	1,837	1,745
Sale of Material	39,482	47,433	45,061
Equipment Rental	7,237	3,223	3,062
Sale of Equipment	7,823	43,937	41,740
Road Projects - Cities/State	2,365,899	1,005,637	955,355
Reimbursement Paving	220,856	199,066	189,113
Miscellaneous Highway Reimbursements	94,390	206,932	196,586
Mechanic Lien Fees	31,091	26,424	25,103
UCC Fees/Record Preservation Fees	1,658,985	1,872,288	1,778,674
Donations	609	-	-
Treasurer's Mtg. Fee Fund	226,415	264,780	251,541
Interest on Delinquent Property Tax	2,416,952	3,024,447	2,873,225
Penalties on Delinquent Property Tax	697,510	946,714	899,378
Resale Property Sale Proceeds	187,309	186,819	177,478
Weed-Nuisance Tax	86,980	112,458	106,835
Miscellaneous Special Revenues	<u>1,043,971</u>	<u>1,667,976</u>	<u>1,638,577</u>
<b>Total Operating Revenue</b>	29,329,786	27,451,923	28,492,636
Operating Transfers In	264,319	27,311	-
Operating Transfers Out	(9,305)	(63,872)	-
Budgetary Fund Balance	<u>15,165,548</u>	<u>15,750,849</u>	<u>22,371,409</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>44,750,348</b>	<b>43,166,211</b>	<b>50,864,045</b>
<b>Total Expenditures</b>	<b>24,224,389</b>	<b>20,799,230</b>	<b>50,864,045</b>

## Revenue and Expenditure Budgets

### ► Special Revenue Funds ◀

	Actual <u>FY 2001-02</u>	Estimated <u>Actual</u> <u>FY 2002-03</u>	Estimated <u>Budget</u> <u>FY 2003-04</u>
<b>Highway Cash Fund 1110</b>			
<b>Intergovernmental Revenues:</b>			
Gas Tax	\$ 3,326,003	\$ 3,700,539	\$ 3,515,512
Fuel Tax	1,643,827	1,242,317	1,180,201
Revolving Account	-	-	-
Motor Vehicle Tax	4,219,992	4,176,511	3,967,685
Gross Production	331,867	362,074	343,970
<b>Miscellaneous Revenue:</b>			
Pipe Line Permits	5,742	992	892
Gasoline Reimbursement	16,323	22,278	21,164
Parts & Supplies Reimbursement	1,867	1,837	1,745
Sale of Material	39,482	47,433	45,061
Equipment Rental	7,237	3,223	3,062
Sale of Equipment	7,823	43,937	41,740
Road Projects - Cities/State/Federal	2,365,899	1,005,637	955,355
Reimbursement Paving	220,856	199,066	189,113
Miscellaneous Highway Reimbursements	94,390	206,932	196,586
CB & CBRI Fund Balances	-	-	-
<b>Total Operating Revenue</b>	<u>12,281,306</u>	<u>11,012,775</u>	<u>10,462,087</u>
Operating Transfers In	236,789	27,311	-
Operating Transfers Out	-	(3,872)	-
Budgetary Fund Balance	<u>7,826,226</u>	<u>5,442,009</u>	<u>6,970,866</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 20,344,322</b>	<b>\$ 16,478,224</b>	<b>\$ 17,432,953</b>
<b>Total Expenditures</b>	<b>\$ 12,479,270</b>	<b>\$ 9,507,359</b>	<b>\$ 17,432,953</b>
<b>Resale Property 1120</b>			
Interest on Delinquent Property Tax	\$ 2,416,952	\$ 3,024,447	\$ 2,873,225
Penalties on Delinquent Property Tax	697,510	946,714	899,378
Resale Property Sale Proceeds	187,309	186,819	177,478
Weed-Nuisance Tax	86,980	112,458	106,835
Miscellaneous Resale Revenue	<u>33</u>	<u>1,057</u>	<u>1,004</u>
<b>Total Operating Revenue</b>	<u>3,388,784</u>	<u>4,271,495</u>	<u>4,057,920</u>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>2,049,605</u>	<u>4,031,307</u>	<u>7,335,045</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 5,438,388</b>	<b>\$ 8,302,802</b>	<b>\$ 11,392,965</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 967,757</b>	<b>\$ 11,392,965</b>

## Revenue and Expenditure Budgets

### ► Special Revenue Funds ◀

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Resale Property Budgeted 1130</b>			
Miscellaneous Resale Revenue	\$ 900,000	\$ 960,000	\$ 912,000
Total Operating Revenue	900,000	960,000	912,000
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>111,291</u>	<u>86,700</u>	<u>184,804</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 1,011,291</b>	<b>\$ 1,046,700</b>	<b>\$ 1,096,804</b>
<b>Total Expenditures</b>	<b>\$ 835,457</b>	<b>\$ 861,896</b>	<b>\$ 1,096,804</b>
<b>Treasurer Mortgage Tax Fee 1140</b>			
Treasurer Mortgage Fee Fund	\$ 226,415	\$ 264,780	\$ 251,541
Total Operating Revenue	226,415	264,780	251,541
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>718,939</u>	<u>663,838</u>	<u>719,334</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 945,354</b>	<b>\$ 928,618</b>	<b>\$ 970,875</b>
<b>Total Expenditures</b>	<b>\$ 214,187</b>	<b>\$ 209,284</b>	<b>\$ 970,875</b>
<b>County Clerk Lien Fee Fund 1150</b>			
Mechanic Lien Fees	\$ 31,091	\$ 26,424	\$ 25,103
Total Operating Revenue	31,091	26,424	25,103
Operating Transfers In	20,000	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>88,529</u>	<u>100,455</u>	<u>122,007</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 139,620</b>	<b>\$ 126,879</b>	<b>\$ 147,110</b>
<b>Total Expenditures</b>	<b>\$ 20,808</b>	<b>\$ 4,872</b>	<b>\$ 147,110</b>



**Revenue and Expenditure Budgets**

**► Special Revenue Funds ◀**

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>County Clerk UCC Central Filing Fund 1151</b>			
UCC Fees	\$ 775,930	\$ 842,238	\$ 800,126
Interest Income	<u>3,759</u>	<u>7,063</u>	<u>6,709</u>
Total Operating Revenue	779,689	849,301	806,836
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>-</u>	<u>488,235</u>	<u>740,609</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 779,689</b>	<b>\$ 1,337,536</b>	<b>\$ 1,547,445</b>
<b>Total Expenditures</b>	<b>\$ 281,572</b>	<b>596,927</b>	<b>1,547,445</b>
<b>County Clerk Records Preservation Fund 1152</b>			
Records Preservation Fees	\$ 883,055	\$ 1,030,050	\$ 978,548
Interest Income	<u>4,818</u>	<u>13,282</u>	<u>12,618</u>
Total Operating Revenue	887,873	1,043,332	991,165
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>-</u>	<u>775,398</u>	<u>1,399,179</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 887,873</b>	<b>\$ 1,818,730</b>	<b>\$ 2,390,344</b>
<b>Total Expenditures</b>	<b>\$ 97,515</b>	<b>\$ 419,551</b>	<b>\$ 2,390,344</b>
<b>Sheriff's Service Fee Fund 1160</b>			
Sheriff's Service Fee	<u>\$ 1,695,467</u>	<u>\$ 1,676,830</u>	<u>\$ 1,592,989</u>
Total Operating Revenue	1,695,467	1,676,830	1,592,989
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>937,883</u>	<u>1,265,132</u>	<u>1,996,219</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 2,633,349</b>	<b>\$ 2,941,962</b>	<b>\$ 3,589,208</b>
<b>Total Expenditures</b>	<b>\$ 1,163,087</b>	<b>\$ 945,743</b>	<b>\$ 3,589,208</b>

## Revenue and Expenditure Budgets

### ► Special Revenue Funds ◀

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Sheriff's Special Revenue Fund 1161</b>			
City, State & Federal Reimbursement	\$ 7,707,099	\$ 5,548,054	\$ 5,270,651
Total Operating Revenue	7,707,099	5,548,054	5,270,651
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>2,918,559</u>	<u>2,084,575</u>	<u>2,146,401</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 10,625,658</b>	<b>\$ 7,632,629</b>	<b>\$ 7,417,052</b>
<b>Total Expenditures</b>	<b>\$ 7,959,406</b>	<b>\$ 5,486,228</b>	<b>\$ 7,417,052</b>
<b>General Assist. Making The Grade 1191</b>			
Donations	\$ 609	\$ -	\$ -
Total Operating Revenue	609	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>504</u>	<u>887</u>	<u>887</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 1,113</b>	<b>\$ 887</b>	<b>\$ 887</b>
<b>Total Expenditures</b>	<b>\$ 225</b>	<b>\$ -</b>	<b>\$ 887</b>
<b>Assessor's Visual Inspection 1200</b>			
Interest Income	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>9,150</u>	<u>1,348</u>	<u>4</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 9,150</b>	<b>\$ 1,348</b>	<b>\$ 4</b>
<b>Total Expenditures</b>	<b>\$ 7,802</b>	<b>\$ 1,344</b>	<b>\$ 4</b>

**Revenue and Expenditure Budgets**

**▶ Special Revenue Funds ◀**

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Assessor Fee Revolving Fund 1201</b>			
Miscellaneous income	\$ 32,693	\$ 41,678	\$ 39,594
Total Operating Revenue	32,693	41,678	39,594
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>33,254</u>	<u>34,651</u>	<u>32,684</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 65,947</b>	<b>\$ 76,329</b>	<b>\$ 72,278</b>
<b>Total Expenditures</b>	<b>\$ 31,295</b>	<b>\$ 43,645</b>	<b>\$ 72,278</b>
<b>National CASA Grant Fund 1230</b>			
Federal Grants	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Operating Revenue	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>232</u>	<u>232</u>	<u>232</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 232</b>	<b>\$ 232</b>	<b>\$ 232</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 232</b>
<b>Juvenile Probation Fee Fund 1231</b>			
Fees	<u>\$ 34,646</u>	<u>\$ 27,975</u>	<u>\$ 26,576</u>
Total Operating Revenue	34,646	27,975	26,576
Operating Transfers In	-	-	-
Operating Transfers Out	(2,295)	-	-
Budgetary Fund Balance	<u>46,330</u>	<u>8,987</u>	<u>19,829</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 78,681</b>	<b>\$ 36,962</b>	<b>\$ 46,405</b>
<b>Total Expenditures</b>	<b>\$ 56,840</b>	<b>\$ 17,133</b>	<b>\$ 46,405</b>



**Revenue and Expenditure Budgets**  
**► Special Revenue Funds ◀**

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Juvenile Work Restitution Fund 1232</b>			
Fees	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>99,330</u>	<u>138,217</u>	<u>133,774</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 99,330</b>	<b>\$ 138,217</b>	<b>\$ 133,774</b>
<b>Total Expenditures</b>	<b>\$ 3,537</b>	<b>\$ 4,443</b>	<b>\$ 133,774</b>
<b>Juvenile Grant Fund 1233</b>			
Grants	<u>\$ 456,908</u>	<u>\$ 460,246</u>	<u>\$ 437,234</u>
Total Operating Revenue	456,908	460,246	437,234
Operating Transfers In	7,530	-	-
Operating Transfers Out	(7,010)	-	-
Budgetary Fund Balance	<u>79,948</u>	<u>217,379</u>	<u>205,478</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 537,376</b>	<b>\$ 677,626</b>	<b>\$ 642,712</b>
<b>Total Expenditures</b>	<b>\$ 296,626</b>	<b>\$ 472,148</b>	<b>\$ 642,712</b>
<b>Juvenile Bureau Fund 1234</b>			
Juv. Detention-Lunches	\$ -	\$ -	\$ 100,000
Juv. Justice-Misc. State	-	-	17,000
Juv. Justice-Human Services	-	4,423	2,238,154
Juv. Justice-Link	<u>-</u>	<u>-</u>	<u>54,000</u>
Total Operating Revenue	-	4,423	2,409,154
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>-</u>	<u>-</u>	<u>4,423</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ -</b>	<b>\$ 4,423</b>	<b>\$ 2,413,577</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,413,577</b>

**Revenue and Expenditure Budgets**

**▶ Special Revenue Funds ◀**

**Planning Commission Fee Fund 1240**

	<u>Actual FY 2001-02</u>	<u>Estimated Actual FY 2002-03</u>	<u>Estimated Budget FY 2003-04</u>
Building Permit Fees	\$ 120,037	\$ 179,100	\$ 170,145
Total Operating Revenue	120,037	179,100	170,145
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>69,376</u>	<u>49,503</u>	<u>52,408</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 189,413</b>	<b>\$ 228,603</b>	<b>\$ 222,553</b>
<b>Total Expenditures</b>	<b>\$ 135,333</b>	<b>\$ 176,195</b>	<b>\$ 222,553</b>

**Local Emerg. Planning Committee Fund 1250**

Private Industry Donations	\$ -	\$ -	\$ -
HMEP Grant Revenues	<u>4,079</u>	<u>3,114</u>	<u>2,958</u>
Total Operating Revenue	4,079	3,114	2,958
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>7,945</u>	<u>12,024</u>	<u>13,939</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 12,024</b>	<b>\$ 15,139</b>	<b>\$ 16,897</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ 16,897</b>

**Emergency Management Fund 1251**

Miscellaneous Special Revenues	<u>\$ -</u>	<u>\$ 35,235</u>	<u>\$ 33,473</u>
Total Operating Revenue	-	35,235	33,473
Operating Transfers In	-	-	-
Operating Transfers Out	-	(60,000)	-
Budgetary Fund Balance	<u>92,186</u>	<u>77,399</u>	<u>37,904</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 92,186</b>	<b>\$ 52,634</b>	<b>\$ 71,377</b>
<b>Total Expenditures</b>	<b>\$ 64,686</b>	<b>\$ 14,730</b>	<b>\$ 71,377</b>

**Revenue and Expenditure Budgets**

**► Special Revenue Funds ◀**

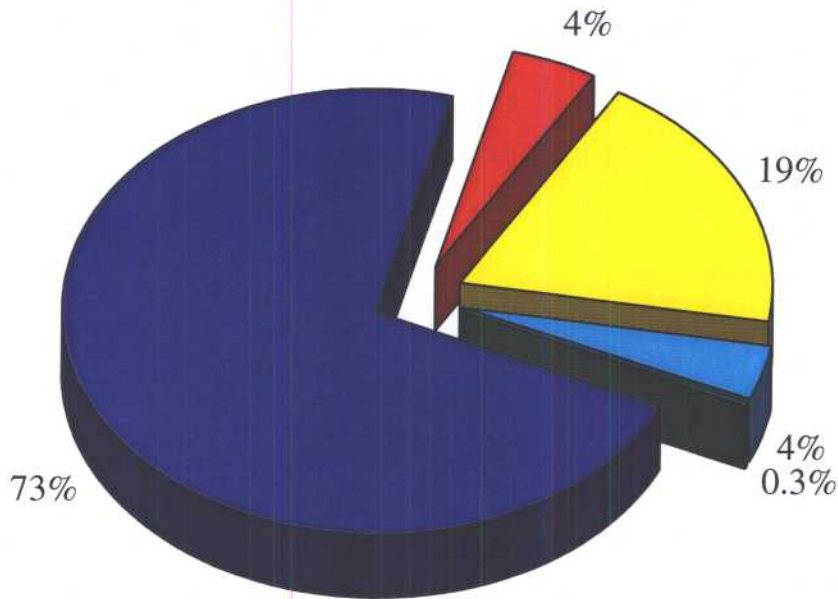
	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Community Service Fee Fund 1260</b>			
Fees	\$ 42,260	\$ 41,760	\$ 39,672
Total Operating Revenue	42,260	41,760	39,672
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>50,432</u>	<u>46,841</u>	<u>16,252</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 92,692</b>	<b>\$ 88,601</b>	<b>\$ 55,924</b>
<b>Total Expenditures</b>	<b>\$ 42,722</b>	<b>\$ 72,349</b>	<b>\$ 55,924</b>
<b>Community Sentencing Fund 1270</b>			
Offender Fees	\$ 111,245	\$ 630,006	\$ 598,506
State DOC Reimbursement	<u>629,585</u>	<u>336,517</u>	<u>319,691</u>
Total Operating Revenue	740,830	966,523	918,197
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>25,830</u>	<u>225,732</u>	<u>239,131</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 766,660</b>	<b>\$ 1,192,255</b>	<b>\$ 1,157,328</b>
<b>Total Expenditures</b>	<b>\$ 534,022</b>	<b>\$ 953,124</b>	<b>\$ 1,157,328</b>
<b>Drug Court Fund 1280</b>			
Department of Mental Health	<u>\$ -</u>	<u>\$ 38,878</u>	<u>\$ 45,341</u>
Total Operating Revenue	-	38,878	45,341
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ -</b>	<b>\$ 38,878</b>	<b>\$ 45,341</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 43,301</b>	<b>\$ 45,341</b>



**Special Revenue Funds Operating Budget Summary  
by Major Expenditure Category  
FY 2003-04 Adopted Budget**

Category of Expenditure:	
Salary and Wages	\$9,723,772
Fringe Benefits	1,991,723
Travel	127,608
Maintenance & Operation	36,817,163
Capital Outlay	2,203,779

<b>Total Special Revenue Funds Expenditure Budget</b>	<b><u><u>\$50,864,045</u></u></b>
---	-----------------------------------



**Statement of Expenditures**  
**► Special Revenue Funds ◀**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>Summary      Special Revenue Funds 1100-0000</b>			
51000 Salary and Wages	\$ 12,915,754	\$ 10,007,756	9,723,772
52000 Fringe Benefits	1,781,472	1,977,376	1,991,723
53000 Travel	107,012	108,114	127,608
54000 Operating Expend.	7,838,685	6,647,162	36,817,163
55000 Capital Outlay	1,581,466	2,058,821	2,203,779
Total	24,224,389	20,799,230	50,864,045
<b>Total Fund      Highway Cash 1110-0000</b>			
51000 Salary and Wages	4,883,937	4,769,196	4,475,340
52000 Fringe Benefits	679,134	908,222	899,492
53000 Travel	6,762	4,158	14,580
54000 Operating Expend.	6,352,758	3,291,799	11,011,641
55000 Capital Outlay	556,678	533,984	1,031,900
Total	12,479,270	9,507,359	17,432,953
<b>1110 - 9100 Highway Cash - District 1</b>			
51000 Salary and Wages	1,840,068	1,693,141	1,400,340
52000 Fringe Benefits	244,012	324,826	291,237
53000 Travel	6,762	1,793	6,830
54000 Operating Expend.	1,481,366	849,897	3,350,329
55000 Capital Outlay	292,130	221,803	458,400
Total	3,864,337	3,091,459	5,507,136
<b>1110 9200 Highway Cash - District 2</b>			
51000 Salary and Wages	1,508,633	1,533,897	1,625,000
52000 Fringe Benefits	231,096	287,247	323,330
53000 Travel		48	2,750
54000 Operating Expend.	1,625,489	1,026,954	3,734,931
55000 Capital Outlay	91,518	212,925	372,000
Total	3,456,735	3,061,070	6,058,011
<b>1110 9300 Highway Cash - District 3</b>			
51000 Salary and Wages	1,535,237	1,542,158	1,450,000
52000 Fringe Benefits	204,026	296,150	284,925
53000 Travel		2,317	5,000
54000 Operating Expend.	3,245,903	1,414,948	3,926,381
55000 Capital Outlay	173,031	99,257	201,500
Total	5,158,197	3,354,829	5,867,806

**Statement of Expenditures**  
**▶ Special Revenue Funds ◀**

**1120-1500 Resale Property**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.		967,757	11,392,965
55000 Capital Outlay			
Total		967,757	11,392,965

**1130-1500 Resale Property Budgeted**

51000 Salary and Wages	740,499	722,642	878,000
52000 Fringe Benefits	94,958	139,254	167,025
53000 Travel			
54000 Operating Expend.			51,779
55000 Capital Outlay			
Total	835,457	861,896	1,096,804

**1140-1500 Treas. Mtg. Fee**

51000 Salary and Wages	94,950	95,067	115,000
52000 Fringe Benefits	11,976	18,109	21,450
53000 Travel	7,934	3,728	13,000
54000 Operating Expend.	29,980	70,951	728,425
55000 Capital Outlay	69,346	21,429	93,000
Total	214,187	209,284	970,875

**1150-1700 County Clerk Lien Fee Fund**

51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel	5,268		27,600
54000 Operating Expend.	15,539	4,872	83,510
55000 Capital Outlay			36,000
Total	20,808	4,872	147,110

**1151-1700 County Clerk UCC Central Filing Fund**

51000 Salary and Wages	201,820	395,087	426,307
52000 Fringe Benefits	23,125	80,140	81,193
53000 Travel		182	5,240
54000 Operating Expend.	30,468	25,104	771,705
55000 Capital Outlay	26,159	96,413	263,000
Total	281,572	596,927	1,547,445



**Statement of Expenditures**

**▶ Special Revenue Funds ◀**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>1152-1700 County Clerk Records Mgmt &amp; Preserve Fund</b>			
51000 Salary and Wages	\$ 16,696	\$ 184,771	\$ 369,865
52000 Fringe Benefits	2,169	34,807	70,443
53000 Travel	930	4,784	11,500
54000 Operating Expend.	54,809	54,165	1,439,703
55000 Capital Outlay	22,911	141,025	498,833
Total	97,515	419,551	2,390,344
<b>1160-5100 Sheriff's Service Fee</b>			
51000 Salary and Wages	485,097	432,864	
52000 Fringe Benefits	78,496	55,251	
53000 Travel	62,287	53,504	
54000 Operating Expend.	412,640	387,829	3,405,408
55000 Capital Outlay	124,567	16,295	183,800
Total	1,163,087	945,743	3,589,208
<b>1161 Sheriff's Special Revenue Fund</b>			
51000 Salary and Wages	5,784,690	2,243,391	319,793
52000 Fringe Benefits	787,793	470,893	100,102
53000 Travel	500	510	
54000 Operating Expend.	734,743	1,605,167	6,997,157
55000 Capital Outlay	651,680	1,166,268	
Total	7,959,406	5,486,228	7,417,052
<b>1191-6100 General Assistance Making the Grade</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.	225		887
55000 Capital Outlay			
Total	225		887
<b>1200-1300 Assessor's Visual Inspection</b>			
51000 Salary and Wages	1,543		
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.			4
55000 Capital Outlay	6,259	1,344	
Total	7,802	1,344	4

**Statement of Expenditures**  
**► Special Revenue Funds ◀**

	<b>Actual Exp &amp; Encumbrances FY 2001-02</b>	<b>Est Actual Expenditures FY 2002-03</b>	<b>Adopted Budget FY 2003-04</b>
<b>1201-1300 Assessor Fee Revolving</b>			
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.			34,278
55000 Capital Outlay	31,295	43,645	38,000
Total	31,295	43,645	72,278
<b>1230-5200 Ntnl Court Appointed Special Advocate Asst</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.			232
55000 Capital Outlay			
Total			232
<b>1231-5200 Juvenile Probation Fee Fund</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.	56,840	17,133	46,405
55000 Capital Outlay			
Total	56,840	17,133	46,405
<b>1232-5200 Juvenile Work Restitution Fund</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			
54000 Operating Expend.	3,537	4,443	133,774
55000 Capital Outlay			
Total	3,537	4,443	133,774
<b>1233 Juvenile Grant Fund</b>			
51000 Salary and Wages	201,998	289,555	303,262
52000 Fringe Benefits	23,404	40,254	37,645
53000 Travel	1,885	17,721	3,500
54000 Operating Expend.	62,400	123,304	298,305
55000 Capital Outlay	6,938	1,314	
Total	296,626	472,148	642,712

**Statement of Expenditures**  
**▶ Special Revenue Funds ◀**

	Actual Exp & Encumbrances <u>FY 2001-02</u>	Est Actual Expenditures <u>FY 2002-03</u>	Adopted Budget <u>FY 2003-04</u>
<b>1234 Juvenile Bureau Fund</b>			
51000 Salary and Wages	\$ -	\$ -	\$ 1,951,848
52000 Fringe Benefits			372,436
53000 Travel			
54000 Operating Expend.			89,293
55000 Capital Outlay			
Total			2,413,577
<b>1240-3000 Planning Commission Fee Fund</b>			
51000 Salary and Wages	104,014	122,250	148,925
52000 Fringe Benefits	13,284	22,782	25,424
53000 Travel	1,560	3,209	22,600
54000 Operating Expend.	14,123	24,877	14,904
55000 Capital Outlay	2,352	3,077	10,700
Total	135,333	176,195	222,553
<b>1250-5500 Local Emergency Planning Committee</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel			2,000
54000 Operating Expend.		1,200	14,897
55000 Capital Outlay			
Total		1,200	16,897
<b>1251-5500 Emergency Management</b>			
51000 Salary and Wages			
52000 Fringe Benefits			
53000 Travel	178	886	2,588
54000 Operating Expend.	39,366	7,770	55,018
55000 Capital Outlay	25,142	6,074	13,771
Total	64,686	14,730	71,377
<b>1260-3100 Community Service Fee Fund</b>			
51000 Salary and Wages	34,200	56,160	22,032
52000 Fringe Benefits	4,493	10,736	4,330
53000 Travel			1,000
54000 Operating Expend.	3,193	2,772	22,562
55000 Capital Outlay	836	2,681	6,000
Total	42,722	72,349	55,924



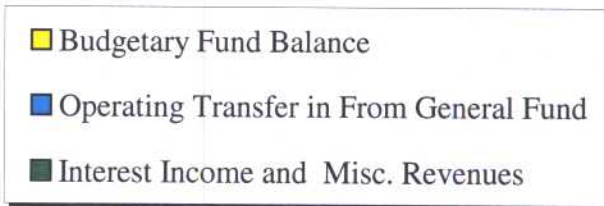
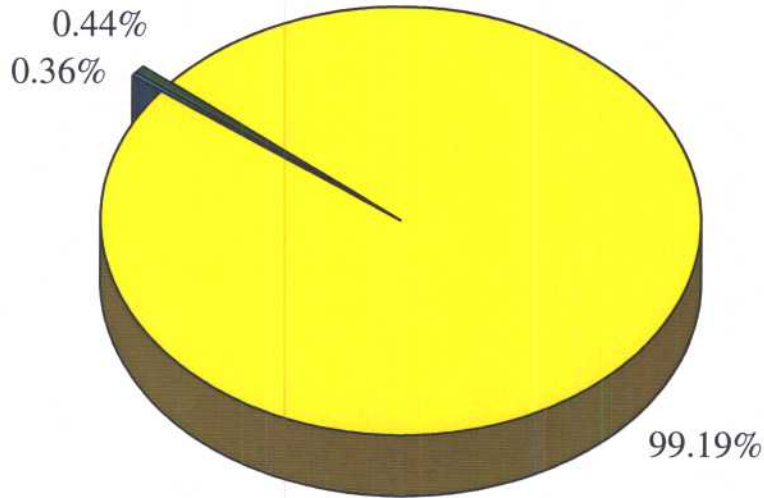
**Statement of Expenditures**  
**▶ Special Revenue Funds ◀**

	<b>Actual Exp &amp; Encumbrances <u>FY 2001-02</u></b>	<b>Est Actual Expenditures <u>FY 2002-03</u></b>	<b>Adopted Budget <u>FY 2003-04</u></b>
<b>1270-3110 Community Sentencing Fund</b>			
51000 Salary and Wages	\$ 366,310	\$ 660,560	\$ 713,400
52000 Fringe Benefits	62,639	189,841	212,183
53000 Travel	19,707	19,432	24,000
54000 Operating Expend.	28,064	58,019	178,970
55000 Capital Outlay	57,301	25,272	28,775
Total	534,022	953,124	1,157,328
<b>1280-0001 Drug Court Fund</b>			
51000 Salary and Wages		36,213	
52000 Fringe Benefits		7,088	
53000 Travel			
54000 Operating Expend.			45,341
55000 Capital Outlay			
Total		43,301	45,341

**Capital Project Funds**  
**Revenue, Transfers and Budgetary Fund Balance Summary**  
**FY 2003-04 Adopted Budget**

Source:

Budgetary Fund Balance	\$15,077,376
Operating Transfer in From General Fund	55,353
Interest Income and Misc. Revenues	67,261
<b>Total Capital Project Funds</b>	<b><u><u>\$15,199,990</u></u></b>

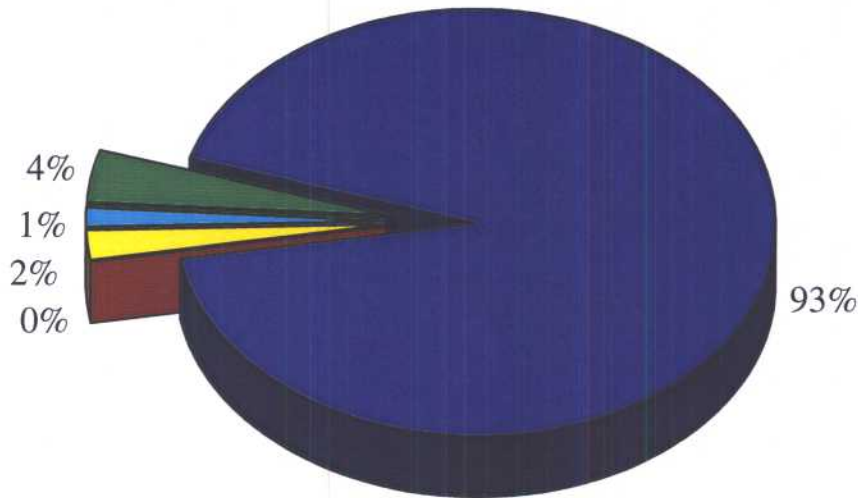


**Capital Project Funds Operating Budget Summary  
by Major Expenditure Category  
FY 2003-04 Adopted Budget**

Category of Expenditure:

Capital Projects - Regular	\$351,313
Capital Projects - Districts	202,305
Tinker Clearing	570,846
Tinker Clearing 2002 Fund	14,073,960
Jail Facility	1,566

<b>Total Capital Projects Funds Budget</b>	<b><u><u>\$15,199,990</u></u></b>
--	-----------------------------------



Capital Projects - Regular	Capital Projects - Districts
Tinker Clearing	Tinker Clearing 2002 Fund
Jail Facility	



## Revenue and Expenditure Budgets

### ► Capital Projects Funds ◀

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Summary Capital Project Funds 2000</b>			
<b>Intergovernmental Revenues:</b>			
Sales Tax	\$ 972	\$ 3	\$ 3
Tinker Bond Proceeds	-	19,015,256	-
<b>Interest Income</b>	24,499	70,797	67,257
<b>Miscellaneous Revenue:</b>			
Rental	1	1	1
From Okla Home Finance Authority	-	-	-
From Okla. Ind. Authority	-	-	-
Miscellaneous Reimbursements	-	-	-
Road Projects - Cities	-	-	-
Sale of Property and Abstracts	-	-	-
<b>Total Operating Revenue</b>	<u>25,472</u>	<u>19,086,057</u>	<u>67,261</u>
Operating Transfers In	250,000	933,673	55,353
Operating Transfers Out	-	(231,732)	-
Budgetary Fund Balance	<u>2,467,015</u>	<u>1,465,317</u>	<u>15,077,376</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ 2,742,486	\$ 21,253,315	\$ 15,199,990
<b>Total Expenditures</b>	\$ 686,466	\$ 6,175,941	\$ 15,199,990
<b>Capital Improvement Regular Fund 2010</b>			
Interest Income	\$ 19,625	\$ 6,714	\$ 6,379
<b>Miscellaneous Revenue:</b>			
Rental	-	-	-
Miscellaneous	-	-	-
From Oklahoma Industrial Authority	-	-	-
From Oklahoma Home Finance Authority	-	-	-
<b>Total Operating Revenue</b>	<u>19,625</u>	<u>6,714</u>	<u>6,379</u>
Operating Transfers In	250,000	933,673	55,353
Operating Transfers Out	-	(231,732)	-
Budgetary Fund Balance	<u>732,636</u>	<u>323,168</u>	<u>289,581</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ 1,002,261	\$ 1,031,823	\$ 351,313
<b>Total Expenditures</b>	\$ 330,974	\$ 742,242	\$ 351,313

**Revenue and Expenditure Budgets**

**▶ Capital Projects Funds ◀**

**Highway District Road Projects Fund 2020**

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
Miscellaneous Revenue:			
Road Projects - Cities	\$ -	\$ -	\$ -
<b>Total Operating Revenue</b>	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>236,666</u>	<u>202,305</u>	<u>202,305</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ 236,666	\$ 202,305	\$ 202,305
<b>Total Expenditures</b>	\$ 20,250	\$ -	\$ 202,305

**Tinker Capital Account Fund 2030**

Interest Income	\$ -	\$ 6,830	\$ 6,488
Miscellaneous Revenue:			
Rental	1	1	1
Sale of Property and Abstracts	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Revenue</b>	1	6,831	6,489
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>1,257,030</u>	<u>927,804</u>	<u>564,357</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ 1,257,031	\$ 934,635	\$ 570,846
<b>Total Expenditures</b>	\$ 264,567	\$ 370,278	\$ 570,846

**Tinker Clearing Account Fund 2031**

Tinker Bond Proceeds	\$ -	\$ 19,015,256	\$ -
Interest Income	<u>-</u>	<u>56,611</u>	<u>53,780</u>
<b>Total Operating Revenue</b>	-	19,071,867	53,780
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>-</u>	<u>-</u>	<u>14,020,180</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ -	\$ 19,071,867	\$ 14,073,960
<b>Total Expenditures</b>	\$ -	\$ 5,051,687	\$ 14,073,960

**Revenue and Expenditure Budgets**  
**▶ Capital Projects Funds ◀**

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Jail Facility Fund 2040</b>			
Intergovernmental Revenues:			
Sales Tax	\$ 972	\$ 3	\$ 3
Interest Income	<u>4,874</u>	<u>642</u>	<u>610</u>
<b>Total Operating Revenue</b>	<b>5,846</b>	<b>645</b>	<b>613</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>240,683</u>	<u>12,040</u>	<u>953</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 246,529</b>	<b>\$ 12,686</b>	<b>\$ 1,566</b>
<b>Total Expenditures</b>	<b>\$ 70,675</b>	<b>\$ 11,733</b>	<b>\$ 1,566</b>



## Capital Projects Budget Detail

<u>Cost Center</u>	<u>Requested</u>	<u>Adopted</u>
<b>1200</b>		
1 Upgrade Investor's Capital - Move County out	250,000.00	
2 Replace Courthouse Roof (Rubber Roof)	200,000.00	
3 Security	40,000.00	
4 Revolving Door - South Entrance Annex	25,000.00	
5 Plumbing at TG&A	150,000.00	
6 Second Floor HVAC Renovation - Courthouse	25,000.00	
7 Aesthetics for Outside of ICB	338,000.00	
<b>Subtotal - Buildings and Grounds</b>	<b><u>1,028,000</u></b>	<b><u>0</u></b>
8 Cisco PIX 525 Firewall	15,000	15,000
9 HP/Compaq Server - Postoffice (email)	7,000	7,000
10 HP/Compaq Server - County-wide	6,619	6,619
HP/Compaq Server - Xena & Drives - County-wide		
11 Imaging	26,734	26,734
12 HP/Compaq Server - Streaming	7,915	
13 DA Imaging (Server, Workstations, Scanners, Licenses)	50,220	
<b>Subtotal - Technology</b>	<b><u>113,488</u></b>	<b><u>55,353</u></b>
<b>Total Capital Projects</b>	<b><u>1,141,488</u></b>	<b><u>55,353</u></b>

**Revenue and Expenditure Budgets**

**▶ Debt Service Funds ◀**

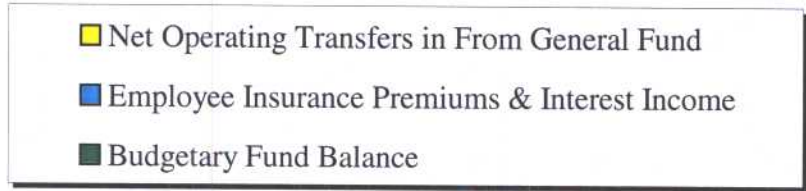
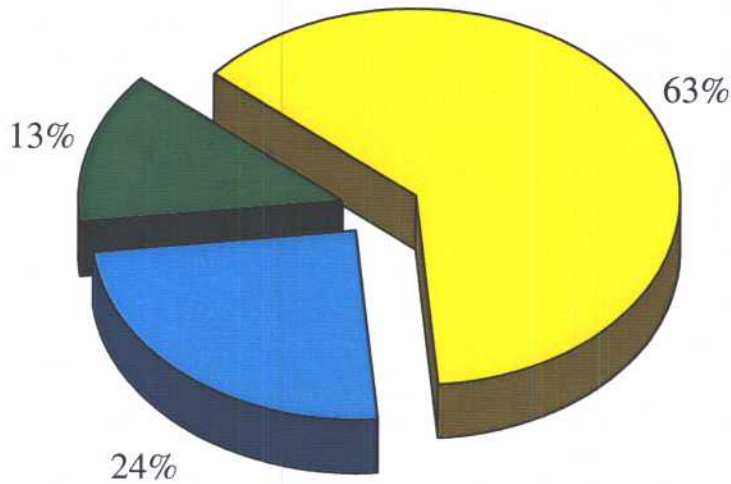
	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
<b>Debt Service Fund 3000</b>			
<b>Property Tax:</b>			
Advalorem Tax - Current	\$ 26,960	\$ 270,800	\$ 1,392,572
Advalorem Tax - Prior	9,798	2,713	2,577
Miscellaneous Property Taxes	456	722	686
<b>Intergovernmental Revenues:</b>			
6 cent Gas Tax	-	-	-
<b>Interest Income</b>	505	18,315	17,400
<b>Miscellaneous</b>	-	-	-
Total Operating Revenue	<u>37,720</u>	<u>292,551</u>	<u>1,413,235</u>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>95,660</u>	<u>27,232</u>	<u>106,505</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 133,380</b>	<b>\$ 319,783</b>	<b>\$ 1,519,740</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 213,278</b>	<b>\$ 1,519,740</b>

**Internal Service Funds  
Revenue, Transfers and Budgetary Fund Balance Summary  
FY 2003-04 Adopted Budget**

Source:

Net Operating Transfers in From General Fund	\$7,583,014
Employee Insurance Premiums & Interest Income	2,961,603
Budgetary Fund Balance	1,595,611

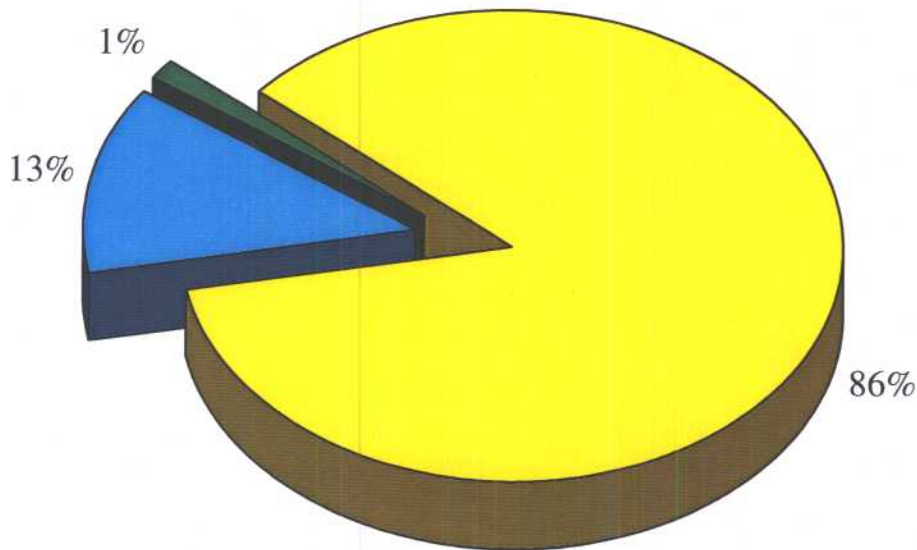
<b>Total Internal Service Funds</b>	<b><u><u>\$12,140,228</u></u></b>
-------------------------------------	-----------------------------------





**Internal Service Funds Operating Budget Summary  
by Major Expenditure Category  
FY 2003-04 Adopted Budget**

Category of Expenditure:	
Employee Benefits	\$10,416,884
Worker's Compensation	1,553,444
Self Insurance	169,900
<b>Total Internal Service Funds Expenditure Budget</b>	<b><u><u>\$12,140,228</u></u></b>



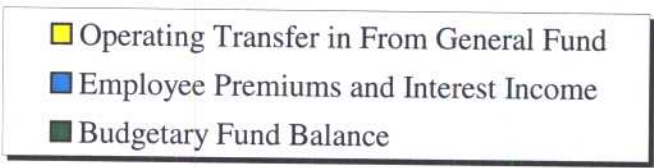
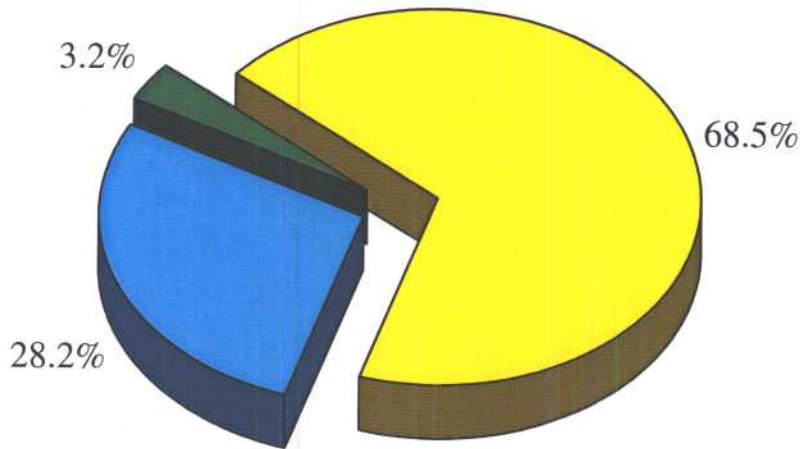
Employee Benefits
  Worker's Compensation
  Self Insurance

**Employee Benefits Fund  
Revenue, Transfers and Budgetary Fund Balance Summary  
FY 2003-04 Adopted Budget**

Source:

Operating Transfer in From General Fund	\$7,138,014
Employee Premiums and Interest Income	2,940,351
Budgetary Fund Balance	338,519

<b>Total Employee Benefits Fund</b>	<b><u><u>\$10,416,884</u></u></b>
-------------------------------------	-----------------------------------

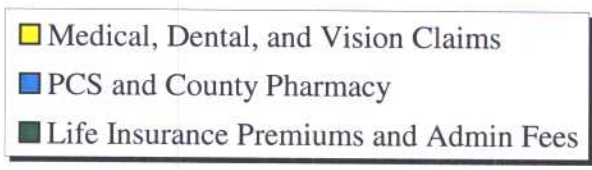
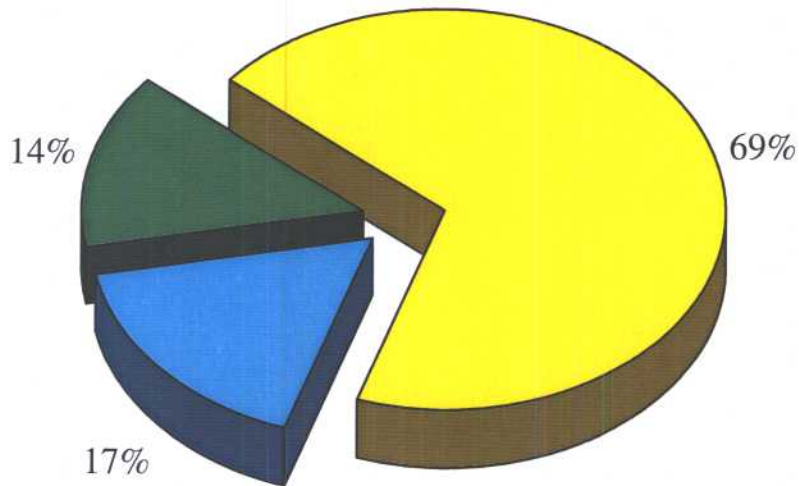


**Employee Benefits Fund Operating Budget Summary  
by Major Expenditure Category  
FY 2003-04 Adopted Budget**

Category of Expenditure:

Medical, Dental, and Vision Claims	\$7,167,083
PCS and County Pharmacy	1,780,611
Life Insurance Premiums and Admin Fees	1,469,190

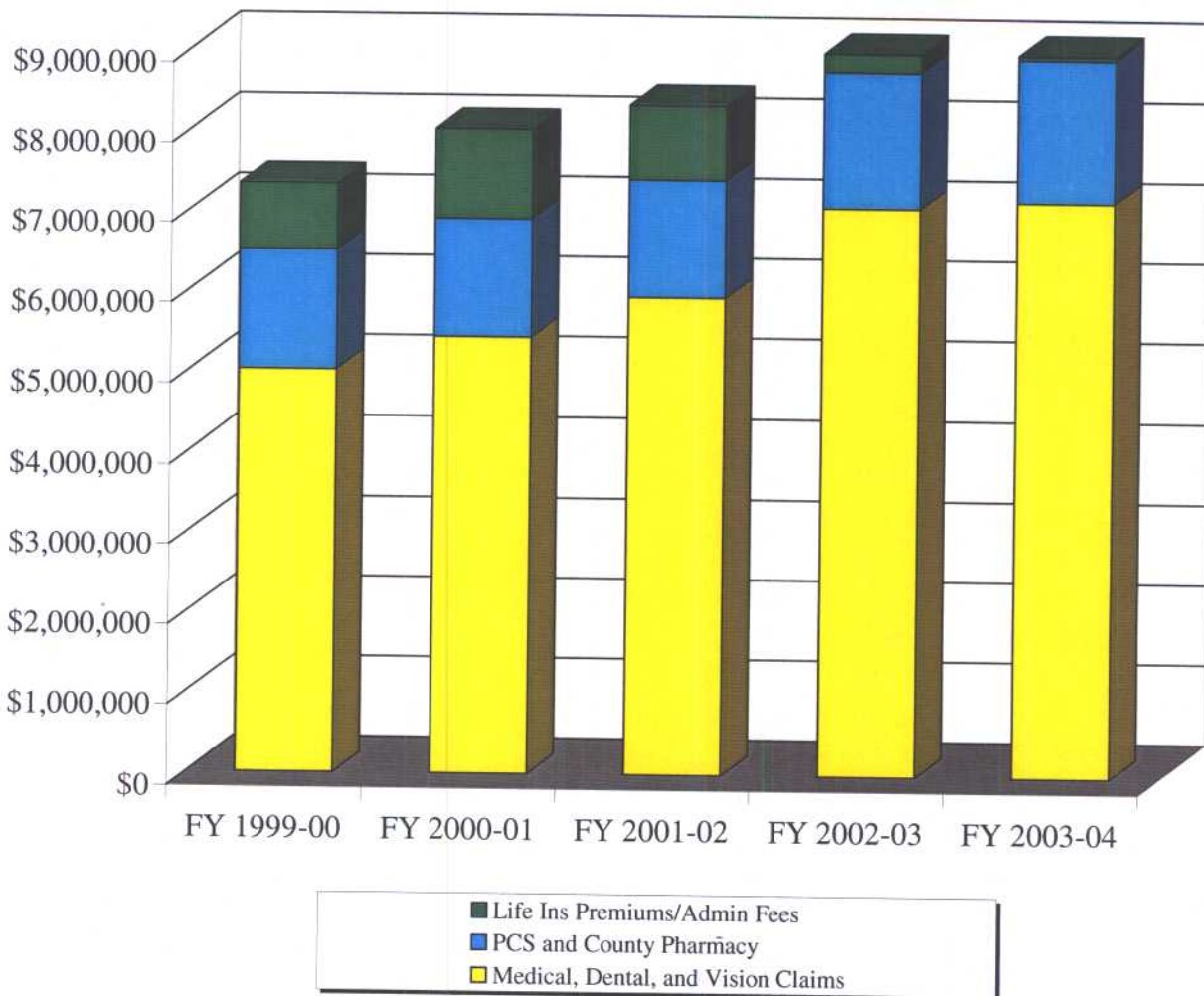
<b>Total Employee Benefits Fund Expenditure Budget</b>	<b><u><u>\$10,416,884</u></u></b>
--	-----------------------------------





**Employee Benefits Fund Operating Budget Summary**  
**Expenditure Trend - FY 1999-00 to FY 2003-04**  
**FY 2003-04 Adopted Budget**

Category of Expenditure:	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>
Medical, Dental, and Vision Claim	\$5,007,186	\$5,424,120	\$ 5,931,590	\$7,072,895	\$7,167,083
PCS and County Pharmacy	1,489,906	1,473,391	1,473,497	1,701,964	1,780,611
Life Ins Premiums/Admin Fees	835,937	1,123,019	929,648	1,274,041	1,469,190
<b>Total Emp Benefits Expenditures</b>	<b>\$7,333,028</b>	<b>\$8,020,530</b>	<b>\$8,334,735</b>	<b>\$10,048,900</b>	<b>\$10,416,884</b>



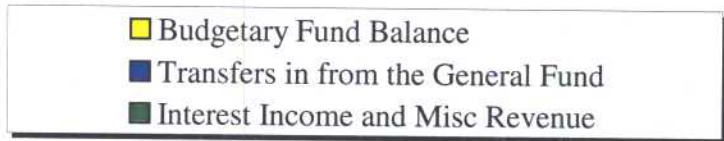
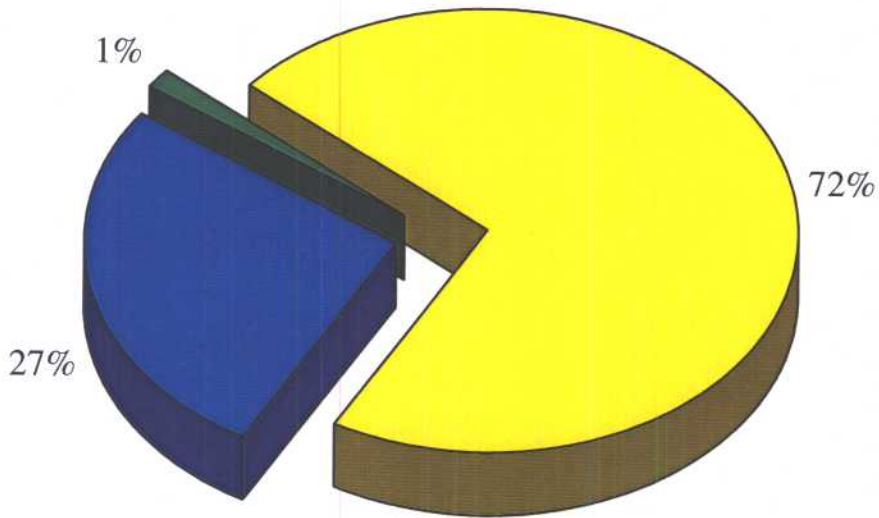
FY 1999-00, FY 2000-01, and FY 2001-02 are actual expenditures; FY 2002-03 represents estimated expenditures; FY 2003-04 is the adopted budget.

**Worker's Compensation Fund  
Revenue, Transfers, and Budgetary Fund Balance Summary  
FY 2003-04 Adopted Budget**

Source:

Budgetary Fund Balance	1,117,192
Transfers in from the General Fund	415,000
Interest Income and Misc Revenue	21,252

<b>Total Worker's Compensation Fund</b>	<b><u><u>\$1,553,444</u></u></b>
---	----------------------------------

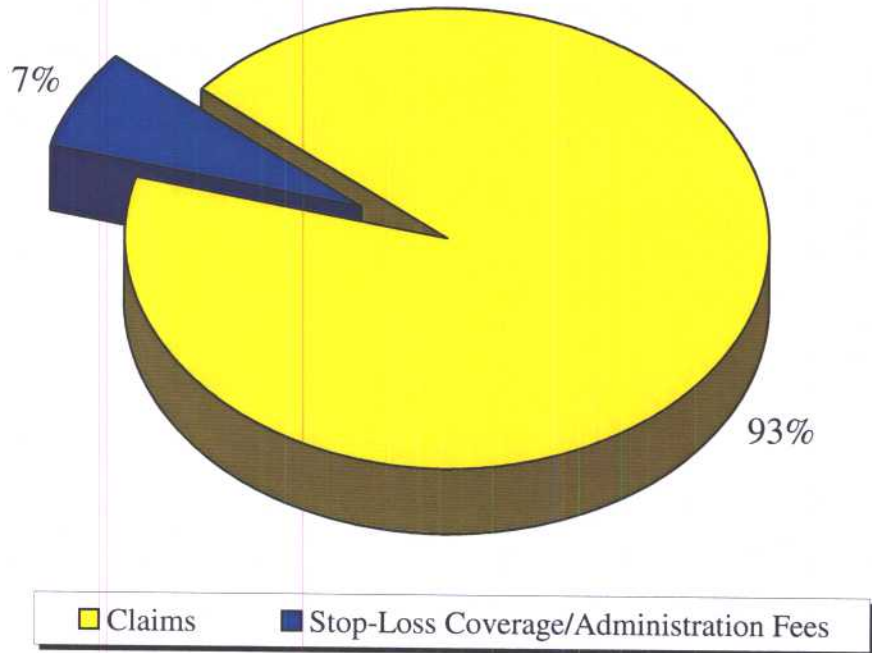


**Worker's Compensation Fund Operating Budget Summary  
by Major Expenditure Category  
FY 2003-04 Adopted Budget**

Category of Expenditure:

Claims	\$1,447,444
Stop-Loss Coverage/Administration Fees	106,000

<b>Total Worker's Comp Fund Expenditure Budget</b>	<b><u><u>\$1,553,444</u></u></b>
--	----------------------------------





## Revenue and Expenditure Budgets

### ▶ Internal Service Funds ◀

	Actual FY 2001-02	Estimated Actual FY 2002-03	Estimated Budget FY 2003-04
<b>Summary Internal Service Funds 4000</b>			
<b>Miscellaneous Revenue:</b>			
Prepaid Health Insurance Premiums/Ins Recovery	\$ 2,488,570	\$ 2,770,579	\$ 2,948,103
Miscellaneous Reimbursements	-	-	-
<b>Interest Income</b>	<u>17,140</u>	<u>14,210</u>	<u>13,500</u>
<b>Total Operating Revenue</b>	2,505,710	2,784,790	2,961,603
Operating Transfers In	6,225,455	7,583,014	7,583,014
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>1,513,752</u>	<u>1,203,865</u>	<u>1,595,611</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ 10,244,918	\$ 11,571,669	\$ 12,140,228
<b>Total Expenditures</b>	\$ 9,012,954	\$ 10,778,448	\$ 12,140,228
<b>Employee Benefit Fund 4010</b>			
<b>Miscellaneous Revenue:</b>			
Prepaid Health Insurance Premiums/Ins Recovery	\$ 2,484,274	\$ 2,762,419	\$ 2,940,351
Interest Income	<u>4,465</u>	<u>-</u>	<u>-</u>
<b>Total Operating Revenue</b>	2,488,739	2,762,419	2,940,351
Operating Transfers In	5,400,455	7,550,904	7,138,014
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>532,236</u>	<u>74,096</u>	<u>338,519</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ 8,421,429	\$ 10,387,419	\$ 10,416,884
<b>Total Expenditures</b>	\$ 8,334,735	\$ 10,048,900	\$ 10,416,884
<b>Workers' Compensation Fund 4020</b>			
<b>Miscellaneous Revenue:</b>			
Expend. recovered - PP Ins.	\$ 4,296	\$ 8,160	\$ 7,752
Interest Income	<u>12,676</u>	<u>14,210</u>	<u>13,500</u>
<b>Total Operating Revenue</b>	16,972	22,371	21,252
Operating Transfers In	750,000	749,501	415,000
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>899,060</u>	<u>1,049,746</u>	<u>1,117,192</u>
<b>Total Revenues, Transfers and Fund Balance</b>	\$ 1,666,032	\$ 1,821,618	\$ 1,553,444
<b>Total Expenditures</b>	\$ 596,286	\$ 704,426	\$ 1,553,444

**Revenue and Expenditure Budgets**

**▶ Internal Service Funds ◀**

**Self Insurance Fund 4030**

	<u>Actual</u> <u>FY 2001-02</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2003-04</u>
Miscellaneous Revenue:			
Miscellaneous Reimbursements	\$ -	\$ -	\$ -
Interest Income	-	-	-
Total Operating Revenue	-	-	-
Operating Transfers In	75,000	85,000	30,000
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>82,457</u>	<u>80,023</u>	<u>139,900</u>
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 157,457</b>	<b>\$ 165,023</b>	<b>\$ 169,900</b>
<b>Total Expenditures</b>	<b>\$ 81,933</b>	<b>\$ 25,123</b>	<b>\$ 169,900</b>

**Statement of Expenditures**  
**► Internal Service Funds ◀**

<b>Summary</b>	<b>Actual Exp &amp; Encumbrances FY 2001-02</b>	<b>Est Actual Expenditures FY 2002-03</b>	<b>Adopted Budget FY 2003-04</b>
<b>Internal Service Funds 4000-0000</b>			
54500 Administration Expense	\$ 1,006,469	\$ 1,365,225	\$ 1,575,190
54520 Medical Expense	7,924,551	9,388,101	10,395,138
54541 Tort Claims	81,933	25,123	169,900
Transfers Out			
Total	9,012,954	10,778,448	12,140,228
<b>4010-0000 Employee Benefit</b>			
54501 Life Ins Premiums/Administration Fees	929,648	1,274,041	1,469,190
54521 Medical Claims	5,855,739	6,960,705	7,032,455
54522 PCS (Prescription Drugs)	1,401,226	1,623,216	1,699,629
54523 County Pharmacy	72,271	78,748	80,982
54524 Vision Claims	75,851	112,190	134,628
Total	8,334,735	10,048,900	10,416,884
<b>4020-0000 Worker's Compensation</b>			
54502 Stop-Loss Coverage/Administration Fees	76,822	91,184	106,000
54531 Claims	519,464	613,242	1,447,444
Total	596,286	704,426	1,553,444
<b>4030-0000 Self Insurance</b>			
54541 Tort Claims	81,933	25,123	169,900
Total	81,933	25,123	169,900



**FUND LISTING**  
**Fiscal Year 2003-2004**

GOVERNMENTAL FUNDS

General

General Fund ..... 1001

Special Revenue

Highway Cash Fund ..... 1110  
 Resale Property Fund ..... 1120  
 Resale Property Budgeted Fund ..... 1130  
 Treasurer's Mortgage Tax Fee Fund ..... 1140  
 County Clerk's Lien Fee Fund ..... 1150  
 County Clerk UCC Central Filing Fund ..... 1151  
 County Clerk Records Preservation Fund ..... 1152  
 Sheriff's Service Fee Fund ..... 1160  
 Sheriff's Special Revenue Fund- ..... 1161  
 General Assistance Making the Grade Fund ..... 1191  
 Assessors Visual Inspection ..... 1200  
 Assessor Fee Revolving Fund ..... 1201  
 National CASA Grant Fund ..... 1230  
 Juvenile Probation Fee Fund ..... 1231  
 Juvenile Work Restitution Fund ..... 1232  
 Juvenile Grant Fund ..... 1233  
 Juvenile Bureau Fund ..... 1234  
 Planning Commission Fee Fund ..... 1240  
 Local Emergency Planning Committee Fund ..... 1250  
 Emergency Management Fund ..... 1251  
 Community Service Fee Fund ..... 1260  
 Community Sentencing Fund ..... 1270  
 Drug Court Fund. .... 1280

Capital Projects

Capital Improvement - Regular ..... 2010  
 Capital Improvements - Districts ..... 2020  
 Capital Improvements - Tinker Clearing ..... 2030  
 Capital Improvements - Tinker Clearing 2002 ..... 2031  
 Jail Facility ..... 2040

Debt Service

County Sinking ..... 3000

INTERNAL SERVICE FUNDS

Employee Benefits ..... 4010  
 Worker's Compensation ..... 4020  
 Self Insurance Fund ..... 4030

**COST CENTER LISTING  
Fiscal Year 2003-2004**

GENERAL FUND

Summary Budget Expenditure Accounts

General Government.....	1100
Commissioners .....	1200
Assessor .....	1300
Assessor Visual Inspection.....	1400
Treasurer .....	1500
Court Clerk .....	1600
County Clerk.....	1700
Excise & Equalization .....	1800
County Audit .....	1900
District Attorney - State.....	2000
District Attorney - County .....	2100
Public Defender .....	2300
Purchasing .....	2400
Election Board .....	2500
Environmental Health & Safety.....	2600
MIS .....	2700
Facilities Management.....	2800
Facilities Management - Lincoln .....	2803
Facilities Management-Custodial .....	2900
Planning Commission .....	3000
Community Service/Pre-trial Services	3100
Metro Parking Garage.....	3300
Investors Capital .....	3400
Sheriff .....	5100
Sheriff Facilities Maintenance Jail .....	5108
Conditional Bond Release Program ...	5170
Juvenile Justice Bureau .....	5200
Emergency Management .....	5500
Training & General Assistance.....	6100
Training & General Assistance Grant.	6110
Free Fair.....	7100
OSU Extension .....	8100
Highway Levy District 1 .....	9100
Highway Levy District 2.....	9200
Highway Levy District 3.....	9300
Engineer.....	9400
Economic Development .....	9500
Community Project Support .....	9600

Salaries and Wages.....	51000
Fringe Benefits .....	52000
Travel.....	53000
Maintenance and Operation.....	54000
Capital Outlay.....	55000

**LEASE-PURCHASE PAYMENTS SUMMARY  
OBLIGATIONS AS OF JULY 1, 2003**

---

	<b>OIA-Juvenile Center 1997</b>	<b>CSI-Energy Savings 1999</b>	<b>OIA-HVAC Other 2001</b>	<b>Total Annual Payments</b>
2003-2004	277,680.00	226,136.92	454,362.50	958,179.42
2004-2005	278,850.00	226,136.92	452,362.50	957,349.42
2005-2006	274,447.50	226,136.92	454,862.50	955,446.92
2006-2007	274,455.00	226,136.92	453,335.00	953,926.92
2007-2008	273,717.50	226,136.92	456,510.00	956,364.42
2008-2009	73,160.00	226,136.92	468,750.00	768,046.92
2009-2010	73,160.00	226,136.92	467,606.26	766,903.18
2010-2011	73,160.00		465,693.76	538,853.76
2011-2012	1216580		468,012.50	1,684,592.50
2012-2013			464,306.26	464,306.26
2013-2014			464,331.26	464,331.26
2014-2015			467,806.26	467,806.26



**OKLAHOMA INDUSTRIES AUTHORITY  
LEASE REVENUE BONDS, SERIES 1997  
JUVENILE DETENTION CENTER PROJECT**

Payment Date	Principal	Interest	Total Payment	FY Total	
05/01/98	\$ -	\$ 77,922.50	\$ 77,922.50	\$ 77,922.50	97/98
11/01/98	125,000.00	77,922.50	202,922.50		
05/01/99		74,985.00	74,985.00	277,907.50	98/99
11/01/99	130,000.00	74,985.00	204,985.00		
05/01/00		71,865.00	71,865.00	276,850.00	99/00
11/01/00	135,000.00	71,865.00	206,865.00		
05/01/01		68,557.50	68,557.50	275,422.50	00/01
11/01/01	145,000.00	68,557.50	213,557.50		
05/01/02		64,860.00	64,860.00	278,417.50	01/02
11/01/02	150,000.00	64,860.00	214,860.00		
05/01/03		60,960.00	60,960.00	275,820.00	02/03
<b>11/01/03</b>	<b>160,000.00</b>	<b>60,960.00</b>	<b>220,960.00</b>		
<b>05/01/04</b>		<b>56,720.00</b>	<b>56,720.00</b>	<b>277,680.00</b>	<b>03/04</b>
11/01/04	170,000.00	56,720.00	226,720.00		
05/01/05		52,130.00	52,130.00	278,850.00	04/05
11/01/05	175,000.00	52,130.00	227,130.00		
05/01/06		47,317.50	47,317.50	274,447.50	05/06
11/01/06	185,000.00	47,317.50	232,317.50		
05/01/07		42,137.50	42,137.50	274,455.00	06/07
11/01/07	195,000.00	42,137.50	237,137.50		
05/01/08		36,580.00	36,580.00	273,717.50	07/08
11/01/08		36,580.00	36,580.00		
05/01/09		36,580.00	36,580.00	73,160.00	08/09
11/01/09		36,580.00	36,580.00		
05/01/10		36,580.00	36,580.00	73,160.00	09/10
11/01/10		36,580.00	36,580.00		
05/01/11		36,580.00	36,580.00	73,160.00	10/11
11/01/11		36,580.00	36,580.00		
05/01/12		36,580.00	36,580.00	73,160.00	11/12
11/01/12	<u>1,180,000.00</u>	<u>36,580.00</u>	<u>1,216,580.00</u>	1,253,160.00	12/13
<b>TOTALS</b>	<b><u>\$ 2,750,000.00</u></b>	<b><u>\$ 1,600,710.00</u></b>	<b><u>\$ 4,350,710.00</u></b>		

In November 1997, Oklahoma County entered into a lease-purchase financing agreement with the Oklahoma Industries Authority (OIA) to secure funds to expand and renovate the Oklahoma County Juvenile Justice Center. The OIA retains title to the Juvenile Justice facility until the payments are made in full.



**CONTROL SYSTEMS INTERNATIONAL  
MUNICIPAL LEASE-PURCHASE AGREEMENT  
1999 ENERGY MANAGEMENT IMPROVEMENTS**

---

<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>FY Total</u>
12/16/00	\$ 121,389.11	\$ 104,747.81	\$ 226,136.92
12/16/01	129,181.08	96,955.84	226,136.92
12/16/02	137,473.21	88,663.71	226,136.92
<b>12/16/03</b>	<b>146,297.62</b>	<b>79,839.30</b>	<b>226,136.92</b>
12/16/04	155,688.46	70,448.46	226,136.92
12/16/05	165,682.10	60,454.82	226,136.92
12/16/06	176,317.24	49,819.68	226,136.92
12/16/07	187,635.04	38,501.88	226,136.92
12/16/08	199,679.33	26,457.59	226,136.92
12/16/09	212,496.81	13,640.11	226,136.92
<b>TOTALS</b>	<b><u>\$ 1,631,840.00</u></b>	<b><u>\$ 629,529.20</u></b>	<b><u>\$ 2,261,369.20</u></b>

In December 1999, Oklahoma County entered into a lease-purchase agreement with Control Systems International to fund energy savings improvements to County facilities. The project consisted primarily of replacing all lighting, along with other energy management improvements. The annual lease purchase cost is to be offset by energy savings. Such savings are guaranteed by contract with CSI, which must pay the County an amount sufficient to cover any shortfall should annual savings not fully offset the guaranteed savings amount.

**OKLAHOMA INDUSTRIES AUTHORITY  
 LEASE REVENUE BONDS SERIES 2001  
 COUNTY BUILDINGS HVAC, ELECTRICAL AND PLUMBING RENOVATIONS**

<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>FY Total</u>	
08/01/01	\$ -	\$ 118,306.25	\$ 118,306.25	\$ -	
02/01/02	215,000.00	118,306.25	333,306.25	451,612.50	01/02
08/01/02		112,931.25	112,931.25		
02/01/03	230,000.00	112,931.25	342,931.25	455,862.50	02/03
<b>08/01/03</b>		<b>107,181.25</b>	<b>107,181.25</b>		
<b>02/01/04</b>	<b>240,000.00</b>	<b>107,181.25</b>	<b>347,181.25</b>	<b>454,362.50</b>	<b>03/04</b>
08/01/04		101,181.25	101,181.25		
02/01/05	250,000.00	101,181.25	351,181.25	452,362.50	04/05
08/01/05		94,931.25	94,931.25		
02/01/06	265,000.00	94,931.25	359,931.25	454,862.50	05/06
08/01/06		89,167.50	89,167.50		
02/01/07	275,000.00	89,167.50	364,167.50	453,335.00	06/07
08/01/07		83,255.00	83,255.00		
02/01/08	290,000.00	83,255.00	373,255.00	456,510.00	07/08
08/01/08		76,875.00	76,875.00		
02/01/09	315,000.00	76,875.00	391,875.00	468,750.00	08/09
08/01/09		68,803.13	68,803.13		
02/01/10	330,000.00	68,803.13	398,803.13	467,606.26	09/10
08/01/10		60,346.88	60,346.88		
02/01/11	345,000.00	60,346.88	405,346.88	465,693.76	10/11
08/01/11		51,506.25	51,506.25		
02/01/12	365,000.00	51,506.25	416,506.25	468,012.50	11/12
08/01/12		42,153.13	42,153.13		
02/01/13	380,000.00	42,153.13	422,153.13	464,306.26	12/13
08/01/13		32,415.63	32,415.63		
02/01/14	400,000.00	32,415.63	432,415.63	464,831.26	13/14
08/01/14		22,165.63	22,165.63		
02/01/15	420,000.00	22,165.63	442,165.63	464,331.26	14/15
08/01/15		11,403.13	11,403.13		
02/01/16	445,000.00	11,403.13	456,403.13	467,806.26	15/16
<b>TOTALS</b>	<b>\$ 4,765,000.00</b>	<b>\$ 2,145,245.06</b>	<b>\$ 6,910,245.06</b>		

Bonds were issued in February 2001 by the Oklahoma Industries Authority (OIA), a public trust authorized in state law, which may issue debt, of which Oklahoma County is the beneficiary of the net proceeds. The bond sale's estimated net proceeds of \$4,138,389 were used to fund the following projects:

1. County Annex building heating and cooling upgrades	\$ 1,768,433
2. Asbestos control related to the heating and cooling project	402,663
3. Lighting and other energy management improvements to the Training and General Assistance building	87,293
4. Courthouse and Annex electrical improvements	1,500,000
5. Courthouse plumbing improvements	380,000
	<u>\$ 4,138,389</u>

## FOOTNOTES

### Note 1: Summary of Operating Transfers

The Adopted Budget for the fiscal year 2002-2003 includes the following operating transfers:

From: 1001 General Fund		\$(7,638,367)
To: 2010 Capital Improvement Regular		55,353
4020 Workers Compensation		415,000
4040 Employee Benefits		7,138,014
4030 Self Insurance		<u>30,000</u>
Total		<u>7,638,367</u>

In addition to the above operating transfers, the Budget Board approved a motion to utilize \$200,000 of funds in the Okie retirement forfeiture account to pay retirement contributions. The benefits expense will still be charged to the appropriate fund and cost centers, however the monies paid from those funds/cost centers will be re-directed to general fund as a transfer-in. Since we must capture the expense, this is a one-sided transfer, resulting in net transfers budgeted of \$200,000.

To: 1001 General Fund		200,000
-----------------------	--	---------

*This page intentionally left blank*



## FOOTNOTES

### Note 1: Summary of Operating Transfers

The Adopted Budget for the fiscal year 2003-2004 includes the following operating transfers:

From: 1001 General Fund	\$(7,638,367)
To: 2010 Capital Improvement Regular	55,353
4020 Workers Compensation	415,000
4040 Employee Benefits	7,138,014
4030 Self Insurance	<u>30,000</u>
Total	7,638,367

In addition to the above operating transfers, the Budget Board approved a motion to utilize \$200,000 of funds in the Okie retirement forfeiture account to pay retirement contributions. The benefits expense will still be charged to the appropriate fund and cost centers, however the monies paid from those funds/cost centers will be re-directed to general fund as a transfer-in. Since we must capture the expense, this is a one-sided transfer, resulting in net transfers budgeted of \$200,000.

To: 1001 General Fund	200,000
-----------------------	---------

*This page intentionally left blank*