

Annual Adopted Budget

Fiscal Year
2004-2005

Oklahoma County,
Oklahoma



Prepared in the Office of Carolynn Caudill,
County Clerk and Secretary to the Budget Board
Finance Department

**OKLAHOMA COUNTY
ADOPTED BUDGET
FISCAL YEAR 2004-2005**



Staff Acknowledgements:

Budget Schedules and Graphs:

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

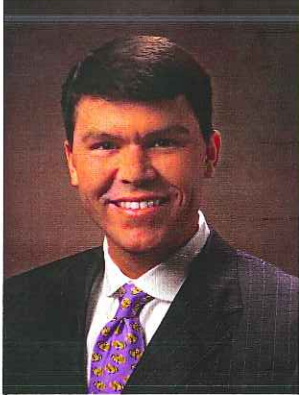
Photographs:

Brett Maughan, County Clerk's Office
Tommie Parker, County Clerk's Office

**OKLAHOMA COUNTY
ADOPTED BUDGET
FY 2004-05
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Oklahoma County Budget Board Members



**Jim Roth,
Commissioner District 1**



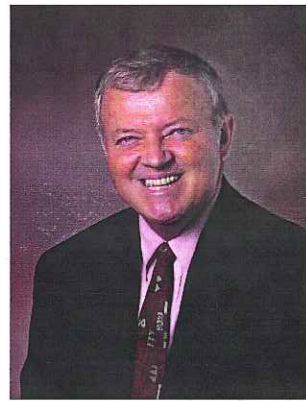
**Jack Cornett,
Commissioner District 2**



**Stan Inman,
Commissioner District 3**



**Carolynn Caudill,
County Clerk**



**Forrest "Butch"
Freeman,
County Treasurer**



**Larry Stein,
Acting Assessor**

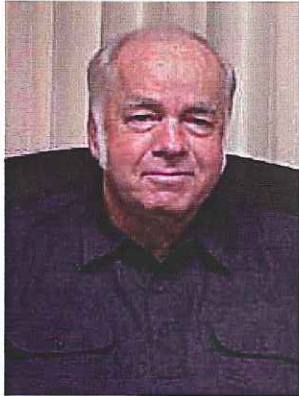


**Patricia Presley,
Court Clerk**

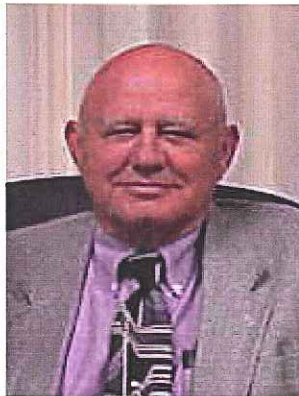


**John Whetsel,
Sheriff**

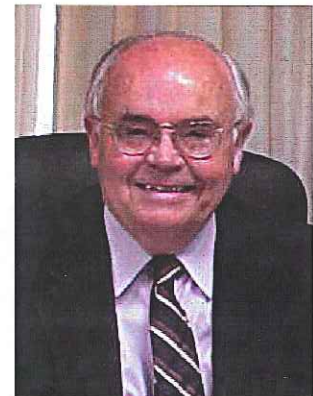
Oklahoma County Excise Board Members



Frank Burns



Donald Strube



James Harrod

The Excise Board is responsible for examination and final approval of the County budget. The Board is comprised of three members one appointed by each of the following: Oklahoma Tax Commission, Board of County Commissioners, and the District Judges.



**C. Wesley Lane II,
District Attorney**

Budget Evaluation Team

The Oklahoma County Budget Board established a Team of finance and management staff to assist in evaluation of the budget requests and budget process improvements. Special thanks to the following individuals who served on this team:

Linda Simpson Lawrence, Commissioner's Office, District 1
Tom Henry, County Assessor's Office
Christie Tretheway, County Treasurer's Office
Robin Lee, County Clerk's Office
Ray Snyder, County Court Clerk's Office
John Waldenville, County Sheriff's Office
Carolyn Trammell, Commissioner's Office, District 2
Bill Hancock, Commissioner's Office, District 3



Oklahoma County Budget Board

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

Larry Stein
Acting County Assessor
Member

Patricia Presley
District Court Clerk
Member

John Whetsel
Sheriff
Member

TO THE CITIZENS OF OKLAHOMA COUNTY, OKLAHOMA

June 9, 2004

The Budget Board of Oklahoma County met regularly in open meetings from March 17th through June 9th 2004 to develop the 2004-2005 Budget. The Board received estimates of needs from all County Departments for the Fiscal Year 2004-2005. These requests along with estimated transfers out totaled \$65,632,438. Available general fund revenues including budgetary fund balance and transfers in for the Fiscal Year 2004-2005 were estimated at \$55,732,509.

After much deliberation, the Board reduced requests to available revenues and proposed a balanced budget for public hearing on June 9, 2004. The final Budget was adopted on June 9, 2004.

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:

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.

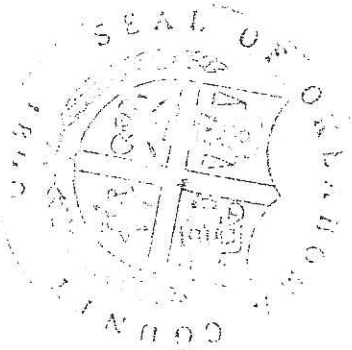
Very truly yours,



STAN INMAN, CHAIRMAN
OKLAHOMA COUNTY BUDGET BOARD



FORREST "BUTCH" FREEMAN,
VICE-CHAIRMAN
OKLAHOMA COUNTY BUDGET BOARD



ATTEST.



CAROLYNN CAUDELL, 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 9th day of June, 2004. 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,
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 17th day of June, 2004. 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.

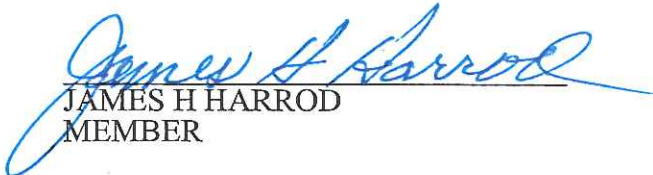
OKLAHOMA COUNTY EXCISE BOARD



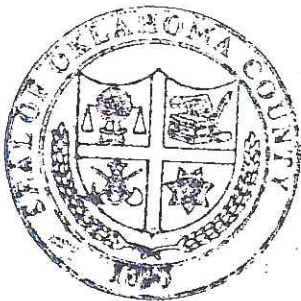
DONALD W. STRUBE
CHAIRMAN



FRANK BURNS
MEMBER



JAMES H HARROD
MEMBER



ATTEST:

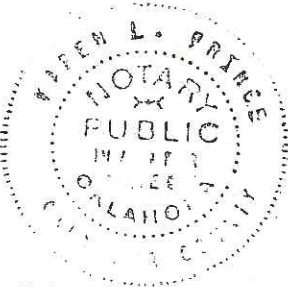


CAROLYNN CAUDILL
OKLAHOMA COUNTY CLERK

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA:

Personally appeared before me, the undersigned notary public, Carolynn 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 2004-2005 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

Carolynn Caudill
OKLAHOMA COUNTY CLERK

Subscribed and sworn to before me this 10 day of June, 2004.

Karen L. Prince
Notary Public

My commission expires 7-18-2007.

My commission number 99010128.

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NOTICE OF PUBLIC HEARING

Notice is hereby given that the County Budget Board of Oklahoma County, Oklahoma, will hold a public hearing beginning at 10:00 a.m. on Wednesday, June 9, 2004, at the Oklahoma County Office Building, Meeting 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 2004-2005 Proposed Budget Summary Revenues**

SOURCE	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS	
	General Fund	Special Revenue	Capital Projects	Debt Service	Internal Service
PROPERTY TAX					Total Proposed Revenues
Advalorem Tax - Current	\$ 36,800,000	\$ 2,989,326		\$ 3,006,432	\$ 39,806,432
Interest and Penalties on Del. Taxes					2,989,326
Advalorem Tax - Prior	1,200,000				1,200,000
Homestead Exemption					
Misc. Property Taxes	61,469				61,469
FEES, LICENSES, PERMITS, PENALTIES					
County Clerk Fees	4,175,993	1,668,138			5,844,131
County Treasurer Fees	74,868				74,868
Sheriff's Service Fee		1,622,800			1,622,800
ML Fee		39,414			39,414
Planning Commission Fees		289,321			289,321
Treas Mig Fee/Assessor Visual Insp		268,898			268,898
Conditional Bond/Community Service Fees	60,598	32,400			92,998
Juvenile Fees		107,013			107,013
INTERGOVERNMENTAL					
FROM STATE					
Motor Vehicle Collections	880,136	3,387,637			4,267,773
Motor Vehicle Stamps	293,090				293,090
Court Fund Maintenance	600,000				600,000
Gas Tax		3,020,401			3,020,401
Fuel Tax		1,004,924			1,004,924
Gross Production		384,663			384,663
Juvenile Justice - Human Services	30,390	2,413,641			2,444,031
Drug Court-Mental Health		38,400			38,400
FROM LOCAL					
Revaluation - Cities & Schools	2,328,327				2,328,327
FROM FEDERAL:					
Training & General Assistance	1,499,393				1,499,393
Sheriff Grants		611,440			611,440
Other City, State & Federal Reimbursement	977,173	9,367,739			10,344,912
MISCELLANEOUS					
Public Bldg Authority Residual	430,000				430,000
Rental	810,805				810,805
Insurance Premiums					
Interest Income	1,200,000	42,172	74,543		9,427,764
All other miscellaneous	439,645	916,743			7,745
TOTAL REVENUES	51,861,887	28,205,068	74,543	3,006,432	9,435,509
OPERATING TRANSFERS IN OR (OUT)	(3,317,755)		566,358		2,751,397
ESTIMATED FUND BALANCE	5,026,364	18,597,943	10,138,561	2,545,057	1,117,871
TOTAL REVENUES & FUND BALANCE	\$ 53,570,496	\$ 46,803,012	\$ 10,779,462	\$ 5,551,489	\$ 13,304,777
					\$ 130,009,236

OKLAHOMA COUNTY, OKLAHOMA
Fiscal Year 2004-2005 Proposed Budget Summary Expenditures

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS		
	General Fund	Special Revenue	Capital Projects	Debt Service	Total Anticipated Expenditures	Total Internal Service Expenditures
GENERAL FUND						
General Government	\$ 25,365,141				\$ 25,365,141	\$ 25,365,141
Public Safety	23,100,250				23,100,250	23,100,250
Highway & Roads	1,701,944				1,701,944	1,701,944
Health & Welfare	2,930,614				2,930,614	2,930,614
Culture & Recreation	48,647				48,647	48,647
Education	423,900				423,900	423,900
SPECIAL REVENUE FUNDS						
Highway Cash		\$ 14,750,629			14,750,629	14,750,629
Resale Property Budget/Refund		6,757,889			6,757,889	6,757,889
Emergency Management		168,898			168,898	168,898
Sheriff's Fee Fund		2,300,782			2,300,782	2,300,782
Sheriff's Special Revenues		12,423,555			12,423,555	12,423,555
County Clerk Fee Fund		158,764			158,764	158,764
UCC Fees/Records Preservation Fees		3,106,358			3,106,358	3,106,358
Planning Commission Fund		401,715			401,715	401,715
Local Emergency Planning Committee		13,119			13,119	13,119
General Assistance Grants		737			737	737
Treas Mig Fee/Visual Inspection/Assessor		940,033			940,033	940,033
Juvenile Probations Fees		35,495			35,495	35,495
Juvenile Work Restitution		180,528			180,528	180,528
Juvenile Grant Fund		839,264			839,264	839,264
Juvenile Special Revenue Fund		3,284,162			3,284,162	3,284,162
Drug Court Fund		49,314			49,314	49,314
Community Service Fees/Community Sentencing		1,391,770			1,391,770	1,391,770
CAPITAL PROJECTS:						
Tinker Capital			\$ 401,311		401,311	401,311
Tinker Clearing			9,606,197		9,606,197	9,606,197
Highway District			183,163		183,163	183,163
Capital Regular			588,791		588,791	588,791
Jail Facility						
DEBT SERVICE FUND				\$ 5,551,489	5,551,489	5,551,489
INTERNAL SERVICE FUND						
Employee Benefit Trust						\$ 11,336,835
Worker's Compensation						1,796,058
Self Insurance Fund						171,884
TOTAL EXPENDITURES	\$ 53,570,496	\$ 46,803,012	\$ 10,779,462	\$ 5,551,489	\$ 116,704,459	\$ 130,009,236

Detail on the Budget Summary is on file and available for public review in the County Clerk's office, Room 108, Oklahoma County Office Building.

OKLAHOMA COUNTY BUDGET BOARD

Carolynn Caudill, County Clerk
 Secretary to the Budget Board

Stan Inman, Commissioner District No. 3
 Chairman

Forrest "Butch" Freeman, Treasurer
 Vice-Chairman

Statement of Revenues

► Summary All Funds ◀

	Actual Revenues <u>FY 2002-03</u>	Estimated Actual Revenues <u>FY 2003-04</u>	Adopted and Estimated Budget <u>FY 2004-05</u>
Property Tax:			
Advalorem Tax - Current	\$ 34,425,761	\$ 39,705,415	\$ 39,806,432
Advalorem Tax - Prior	1,356,172	2,141,503	1,200,000
Protest Taxes Released	37,076	-	-
Homestead Exemption	91,745	-	-
Miscellaneous Property Taxes	84,770	398,644	61,469
Intergovernmental Revenues:			
Grants	513,163	672,189	611,440
City, State & Federal Reimbursement	6,263,575	9,675,687	7,816,976
Motor Vehicle Stamps	338,340	325,656	293,090
Motor Vehicle Collections	5,144,927	5,212,475	4,267,773
Sales Tax	2	1,805	-
Visual Inspection - Cities & Schools	2,349,095	2,411,546	2,328,327
Gas Tax	3,811,606	3,775,501	3,020,401
Fuel Tax	1,242,241	1,256,155	1,004,924
Gross Production	396,872	480,828	384,663
Juv. Detention - Lunches	98,126	94,514	94,514
Juv. Justice - Human Services	2,292,605	2,303,916	2,303,916
Juv. Justice - Maintenance	30,567	33,767	30,390
Juv. Justice - Misc. State	18,141	16,901	15,211
Juv. Justice - Telephone	2,340	496	-
Sheriff-SCAAP Grant	-	82,314	-
Training & General Assistance -Boarding Staffing	-	225,000	121,476
Training & General Assistance Grants	2,273,531	2,400,503	1,499,393
D A Revolving Account	93,482	125,000	135,000
Election Board - Salary	66,354	66,353	66,353
Court Fund Maintenance	600,000	600,000	600,000
Court Fund Payroll Reimbursement	549,600	283,040	291,531
Court Revolving Fund Reimb	-	323,421	333,124
Drug Court-Mental Health	68,061	43,705	38,400
Langston University	61,410	32,988	29,689
Software Sharing Program	29,572	3,163	-
Charge for Services:			
County Clerk Fees	4,866,148	5,219,991	4,175,993
County Treasurer Fees	39,605	83,187	74,868
Planning Commission	189,371	321,468	289,321
Public Records	23,572	24,195	21,775
Sheriff's Service Fee	1,735,735	2,028,500	1,622,800
Community Service Fees	42,040	36,000	32,400
Juvenile Fees	54,988	72,352	65,117
Conditional Bond Release Fees	63,310	67,331	60,598
Miscellaneous Charges for Services	751	1,220	1,098

Statement of Revenues

► Summary All Funds ◀

	<u>Actual Revenues FY 2002-03</u>	<u>Estimated Revenues FY 2003-04</u>	<u>Adopted and Estimated Budget FY 2004-05</u>
Interest Income	\$ 2,065,739	\$ 1,580,549	\$ 1,324,459
Miscellaneous Revenue:			
Prepaid Health Insurance Premiums/Ins Recovery	2,873,659	3,102,681	9,427,764
Metro Parking Garage/Investors Capital Residual	813,881	678,987	430,000
Mechanic Lien Fees	26,556	41,571	39,414
UCC Fees/Record Preservation Fees	1,915,268	1,978,160	1,668,138
Donations	-	-	-
Treasurer Mtg. Fee Fund	270,615	298,776	268,898
Coin Telephone	888	-	-
Royalty	76,572	66,761	60,085
Rental	755,039	810,806	810,805
Pipe Line Permits	826	-	-
Gasoline Reimbursement	24,434	24,571	19,657
Parts & Supplies Reimbursement	1,674	941	753
Sale of Material	45,956	51,121	40,897
Equipment Rental	2,686	338	271
Sale of Land and Equipment	36,614	51,914	41,531
Road Projects - Cities/State	1,647,589	1,273,735	1,018,988
Reimbursement Paving	165,888	664,718	531,775
Miscellaneous Highway Reimbursements	163,346	84,295	67,436
Interest on Delinquent Property Tax	2,903,164	2,843,770	2,275,016
Penalties on Delinquent Property Tax	909,738	892,887	714,310
Resale Property Sale Proceeds	207,489	247,237	197,789
Weed-Nuisance Tax	130,786	170,834	136,667
Resale Property Reimbursement	28,000	28,000	28,000
Retirement Reimbursement	12,079	9,200	8,280
911 Association	9,911	9,103	8,192
Remington Park	142,279	136,881	123,193
Juv. Justice - Link	76,208	46,551	41,896
Election Board - Expense	55,683	31,172	28,055
Pharmacy Reimbursement	39,374	146,421	117,967
Miscellaneous Special Revenues	714,075	555,674	411,742
Miscellaneous Reimbursements	<u>108,656</u>	<u>151,634</u>	<u>43,000</u>
Total Operating Revenue	85,479,329	96,526,019	92,583,440
Operating Transfers In	19,454,511	14,021,973	4,395,099
Operating Transfers Out	(20,516,752)	(23,098,268)	(4,395,099)
Budgetary Fund Balance	<u>43,647,919</u>	<u>34,303,449</u>	<u>37,425,796</u>
Total Revenues, Transfers and Fund Balance	128,065,008	121,753,173	130,009,236

Statement of Expenditures

▶ All Funds ◀

	Actual Exp & Encumbrances <u>FY 2002-03</u>	Est Actual Expenditures <u>FY 2003-04</u>	Adopted Budget <u>FY 2004-05</u>
Summary			
All Funds			
51000 Salary and Wages	\$ 40,274,012	\$ 40,767,842	\$ 40,235,110
52000 Fringe Benefits	7,907,488	7,653,191	13,942,014
53000 Travel	344,445	434,982	567,153
54000 Operating Expend.	20,027,945	25,180,598	43,536,584
55000 Capital Outlay	12,924,945	5,540,873	12,872,109
Total	81,478,834	79,577,485	111,152,970
Debt Service Fund	213,644	530,987	5,551,489
Internal Service Fund	11,040,832	11,709,720	13,304,777
Total - All Funds	\$ 92,733,310	\$ 91,818,192	\$ 130,009,236



General Fund



Summary of Budget Board Actions to Balance the Budget 2004-2005 General Fund Budget

The Oklahoma County Budget Board began the FY 2004-05 budget process with estimated needs of County Officers and Departments exceeding available resources by \$9,899,929. 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 an eight member team composed of finance and management staff representing one of the each elected offices, budget requests were evaluated. Prior to a policy change to cost out employee benefits to departments, the evaluations resulted in eighteen departments receiving funding in excess of 2003-2004 levels, fourteen departments receiving less than 2003-2004 levels, and six departments receiving funds equivalent to the 2003-2004 levels.

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

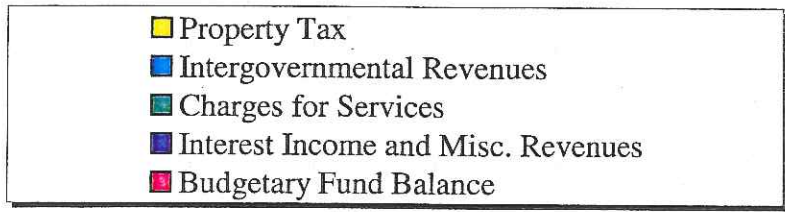
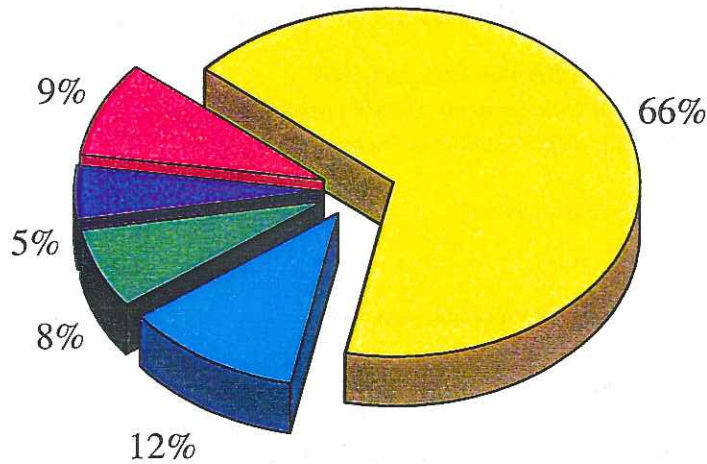
Amount requests exceeded Funds Available		(9,899,929)
Departmental Budget Adjustments to Salaries and Benefits for raises, new positions and vacancies not deemed mission critical (amount cut from requests)		3,943,107
Departmental Budget Adjustments to Operating and Capital (amount cut from requests)		1,333,642
Increase Beginning Fund Balance for expected carryforward		1,122,816
Adjustments to Projected Revenues:		
Assessor Reval - adjustment to expense budget for employee benefits	207,849	
PBA Residual for Investors Capital rental rate increases	20,000	
DA reimbursement - based on expense budget	27,959	
Court Fund - revenue commitment is not certain	(200,000)	
Training and General Assistance Grant & Board Staffing Reimbursements	<u>(22,882)</u>	
		32,926
Adjustments to fund transfers:		
Revise Employee Benefit Projections based on 03/04 trends	325,404	
Make Long-term Care an elective benefit, 100% employee paid	245,000	
Make "passive" change to dental contract	28,845	
Charge Employee Benefits to funds, net of reappropriation	431,277	
Courthouse Sewer and Ceiling Tiles (not in original request)	(68,000)	
Capital funded in 03/04 or other funds	245,248	
Delay long-term capital projects	<u>2,259,664</u>	
		3,467,438
Total Adjustments		9,899,929

**General Fund Operating Revenue Summary
by Major Revenue Source
FY 2004-05 Adopted Budget**

Source:

Property Tax	\$38,061,469
Intergovernmental Revenues	6,608,509
Charges for Services	4,334,332
Interest Income and Misc. Revenues	2,857,577
Budgetary Fund Balance	5,026,364

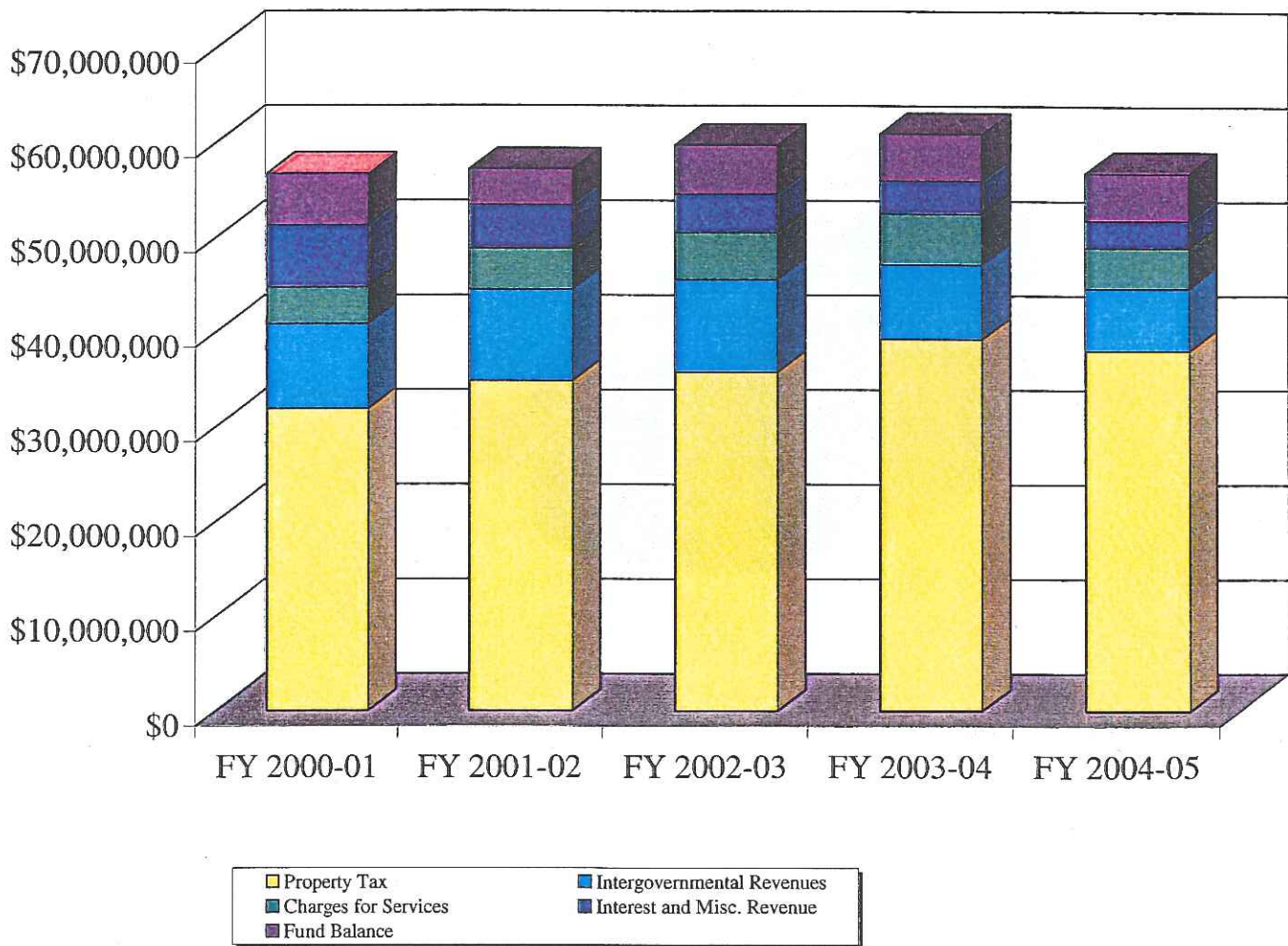
Total General Fund Operating Revenue	<u><u>\$56,888,251</u></u>
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Note: The above graph excludes operating transfers out of \$3,317,755.

General Fund Operating Revenue Summary
Revenue Trend - FY 2000-01 to FY 2004-05
FY 2004-05 Adopted Budget

Source:	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>
Property Tax	\$31,883,362	\$34,815,155	\$35,761,252	\$39,250,360	\$ 38,061,469
Intergovernmental Revenues	8,956,234	9,654,570	9,773,702	7,891,176	6,608,509
Charges for Services	3,877,431	4,356,102	4,993,386	5,395,924	4,334,332
Interest and Misc. Revenue	6,547,650	4,566,311	4,011,508	3,444,976	2,857,577
Fund Balance	5,460,219	3,797,899	5,194,141	4,978,870	5,026,364
Total General Fund Operating Revenue	\$56,724,896	\$57,190,037	\$59,733,990	\$60,961,306	\$56,888,251



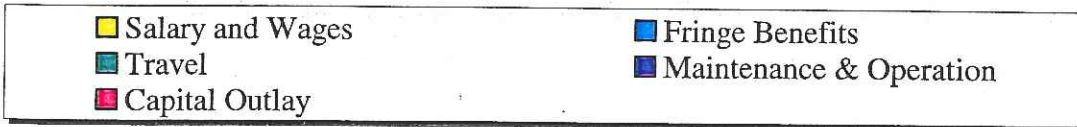
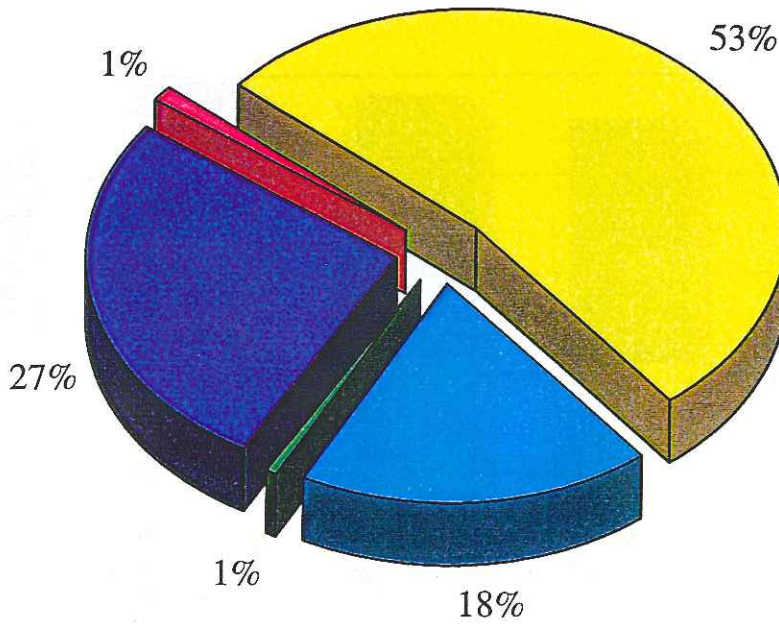
FY 2000-01, 2001-02, and FY 2002-03 are actual revenue collections; FY 2003-04 and FY 2004-05 reflect projected annual collections.

**General Fund Operating Budget Summary
by Major Expenditure Category
FY 2004-05 Adopted Budget**

Category of Expenditure:

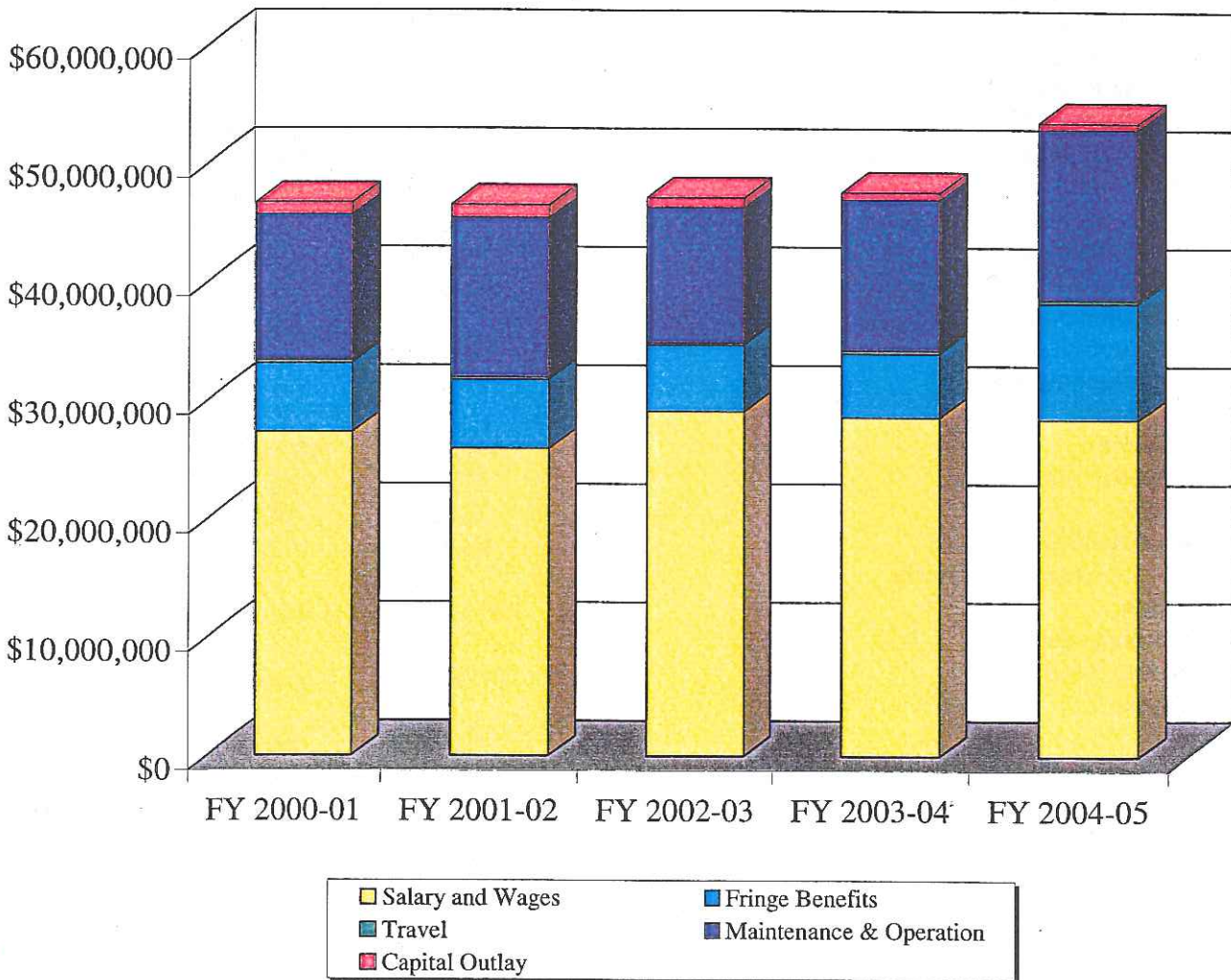
Salary and Wages	\$28,456,711
Fringe Benefits	9,839,983
Travel	318,238
Maintenance & Operation	14,423,129
Capital Outlay	532,435

Total General Fund Expenditure Budget	<u><u>\$53,570,496</u></u>
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**General Fund Operating Budget Summary
Expenditure Trend - FY 2000-01 to FY 2004-05**

Category of Expenditure:	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>
Salary and Wages	\$27,290,396	\$25,924,049	\$29,079,883	\$ 28,606,018	\$ 28,456,711
Fringe Benefits	5,813,566	5,820,915	5,605,678	5,391,943	9,839,983
Travel	299,231	227,904	219,537	273,431	318,238
Maintenance & Operation	12,267,462	13,438,853	11,411,994	12,731,064	14,423,129
Capital Outlay	1,037,175	1,100,513	826,473	614,677	532,435
Total General Fund Expenditures	\$46,707,830	\$46,512,233	\$47,143,564	\$47,617,135	\$53,570,496



FY 2000-01, FY 2001-02, and FY 2002-03 are actual expenditures; FY 2003-04 represents estimated expenditures; FY 2004-05 is the adopted budget.

Statement of Revenues

► General Fund 1001 ◀

	<u>Actual Revenues FY 2002-03</u>	<u>Estimated Actual Revenues FY 2003-04</u>	<u>Adopted and Estimated Budget FY 2004-05</u>
Property Tax:			
Advalorem Tax - Current	\$ 34,194,494	\$ 36,925,223	\$ 36,800,000
Advalorem Tax - Prior	1,353,775	1,928,500	1,200,000
Protest Taxes Released	37,076	-	-
Homestead Exemption	91,745	-	-
Delinquent Tax Cost	-	-	-
Miscellaneous Property Taxes	84,162	396,637	61,469
Intergovernmental Revenues:			
Motor Vehicle Stamps	338,340	325,656	293,090
Motor Vehicle Collections	990,965	977,929	880,136
Visual Inspection - Cities & Schools	2,349,095	2,411,546	2,328,327
Juv. Detention - Lunches	82,856	-	-
Juv. Justice - Human Services	2,292,592	-	-
Juv. Justice - Maintenance	30,567	33,767	30,390
Juv. Justice - Transportation	12,998	-	-
Juv. Justice - Telephone	2,340	496	-
Sheriff-SCAAP Grant	-	82,314	-
Training & General Assistance - Board Staffing	-	225,000	121,476
Training & Gen. Assistance - Federal Grants	2,273,531	2,400,503	1,499,393
D A Revolving Account	93,482	125,000	135,000
Election Board - Salary	66,354	66,353	66,353
Court Fund Maintenance	600,000	600,000	600,000
Court Fund Payroll Reimbursement	549,600	283,040	291,531
Court Revolving Fund Reimb	-	323,421	333,124
Langston University	61,410	32,988	29,689
Software Sharing Program	29,572	3,163	-
Charge for Services:			
County Clerk Fees	4,866,148	5,219,991	4,175,993
County Treasurer Fees	39,605	83,187	74,868
Public Records	23,572	24,195	21,775
Conditional Bond Release Fees	63,310	67,331	60,598
Miscellaneous Charges for Services	751	1,220	1,098
Interest Income	1,911,960	1,409,345	1,200,000
Miscellaneous Revenue:			
Metro/Investors Residual	813,881	678,987	430,000
Coin Telephone	888	-	-
Royalty	76,572	66,761	60,085
Rental	755,038	810,805	810,805
Resale Property Reimbursement	28,000	28,000	28,000
Retirement Reimbursement for Bailiffs	12,079	9,200	8,280
911 Association	9,911	9,103	8,192
Remington Park - Admission Fees & Sales Tax	142,279	136,881	123,193

Statement of Revenues
▶ General Fund 1001 ◀

	<u>Actual Revenues FY 2002-03</u>	<u>Estimated Actual Revenues FY 2003-04</u>	<u>Adopted and Estimated Budget FY 2004-05</u>
Pharmacy Reimbursement	\$ 39,374	\$ 146,421	\$ 117,967
Juvenile Justice - Link	57,186	-	-
Election Board - Expense	55,683	31,172	28,055
Miscellaneous Reimbursements	<u>108,656</u>	<u>118,301</u>	<u>43,000</u>
Total Operating Revenue	54,539,849	55,982,436	51,861,887
Operating Transfers In (see Appendix)	9,236,947	9,700,004	-
Operating Transfers Out (see Appendix)	(16,416,693)	(19,015,140)	(3,317,755)
Budgetary Fund Balance	<u>5,194,141</u>	<u>4,978,870</u>	<u>5,026,364</u>
Total Revenues, Transfers and Fund Balance	52,554,243	51,646,170	53,570,496

Statement of Expenditures

▶ General Fund ◀

	Actual Exp & Encumbrances <u>FY 2002-03</u>	Est Actual Expenditures <u>FY 2003-04</u>	Adopted Budget <u>FY 2004-05</u>
Total Fund			
51000 Salary and Wages	\$ 29,079,883	\$ 28,606,018	\$ 28,456,711
52000 Fringe Benefits	5,605,678	5,391,943	9,839,983
53000 Travel	219,537	273,431	318,238
54000 Operating Expend.	11,411,994	12,731,064	14,423,129
55000 Capital Outlay	826,473	614,677	532,435
Grand Total	47,143,565	47,617,135	53,570,496
1100 General Government			
51000 Salary and Wages	383,074	411,335	444,718
52000 Fringe Benefits	1,547,307	9,452	9,452
53000 Travel	3,673	777	3,900
54000 Operating Expend.	4,614,802	5,264,950	4,760,032
55000 Capital Outlay	-	4,600	-
Total	6,548,857	5,691,114	5,218,102
1200 Commissioners			
51000 Salary and Wages	288,073	289,838	289,838
52000 Fringe Benefits	39,746	56,953	67,294
53000 Travel	18,000	23,000	24,000
54000 Operating Expend.	2,242	1,740	122,180
55000 Capital Outlay	-	-	-
Total	348,060	371,531	503,312
1300 County Assessor			
51000 Salary and Wages	1,359,208	1,354,172	1,416,616
52000 Fringe Benefits	180,917	268,749	501,702
53000 Travel	18,603	27,000	30,000
54000 Operating Expend.	132,813	138,487	155,900
55000 Capital Outlay	18,765	14,000	20,000
Total	1,710,306	1,802,408	2,124,218
1400 Assessor Visual Inspection			
51000 Salary and Wages	1,530,682	1,613,145	1,614,674
52000 Fringe Benefits	295,456	303,815	557,067
53000 Travel	69,824	87,755	103,835
54000 Operating Expend.	415,339	562,430	397,201
55000 Capital Outlay	179,770	75,300	35,000
Total	2,491,071	2,642,445	2,707,777
1500 Treasurer			
51000 Salary and Wages	449,740	486,000	474,153
52000 Fringe Benefits	59,550	94,014	159,771
53000 Travel	3,600	3,900	4,050
54000 Operating Expend.	146,891	127,115	257,956
55000 Capital Outlay	4,754	7,354	4,000
Total	664,535	718,383	899,930

Note: General Fund Cost Centers were appropriated budget to pay employee benefit costs of \$4,458,251 previously paid through a transfer out to the Employee Benefits Fund

Statement of Expenditures

► General Fund ◀

	Actual Exp & Encumbrances FY 2002-03	Est Actual Expenditures FY 2003-04	Adopted Budget FY 2004-05
1600 Court Clerk			
51000 Salary and Wages	\$ 3,336,567	\$ 3,533,125	\$ 3,485,308
52000 Fringe Benefits	440,472	707,647	1,362,678
53000 Travel	10,085	9,000	15,000
54000 Operating Expend.	10,776	12,000	14,000
55000 Capital Outlay	-	-	-
Total	3,797,899	4,261,772	4,876,986
1700 County Clerk			
51000 Salary and Wages	1,509,921	1,612,955	1,632,912
52000 Fringe Benefits	201,541	311,613	513,909
53000 Travel	12,751	3,831	3,600
54000 Operating Expend.	140,536	108,034	183,342
55000 Capital Outlay	21,862	-	15,300
Total	1,886,612	2,036,433	2,349,063
1800 Excise & Equalization			
51000 Salary and Wages	14,275	16,500	15,750
52000 Fringe Benefits	1,197	1,147	1,205
53000 Travel	2,988	1,547	1,535
54000 Operating Expend.	8,450	11,735	6,536
55000 Capital Outlay	811	12,600	5,928
Total	27,722	43,529	30,954
1900 County Audit			
51000 Salary and Wages	204,342	469,705	328,648
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	16,075	18,317	20,020
55000 Capital Outlay	11,342	5,840	3,000
Total	231,759	493,862	351,668
2000 District Attorney - State			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	114,314	120,000	125,000
55000 Capital Outlay	8,732	5,000	10,000
Total	123,046	125,000	135,000
2100 District Attorney - County			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	12,428	73,350	73,350
55000 Capital Outlay	-	-	-
Total	12,428	73,350	73,350

Note: General Fund Cost Centers were appropriated budget to pay employee benefit costs of \$4,458,251 previously paid through a transfer out to the Employee Benefits Fund

Statement of Expenditures

► General Fund ◀

	Actual Exp & Encumbrances FY 2002-03	Est Actual Expenditures FY 2003-04	Adopted Budget FY 2004-05
2300 Public Defender			
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	33,450	27,070	38,000
55000 Capital Outlay	6,792	4,247	3,200
Total	40,242	31,317	41,200
2400 Purchasing Agent			
51000 Salary and Wages	139,177	144,067	157,888
52000 Fringe Benefits	18,170	28,022	50,217
53000 Travel	4,162	6,546	7,388
54000 Operating Expend.	7,101	7,692	8,494
55000 Capital Outlay	4,289	2,899	1,699
Total	172,899	189,225	225,686
2500 Election Board			
51000 Salary and Wages	665,786	601,935	612,921
52000 Fringe Benefits	68,599	96,513	164,776
53000 Travel	12,398	17,433	17,305
54000 Operating Expend.	263,414	208,312	165,900
55000 Capital Outlay	4,309	9,497	6,664
Total	1,014,507	933,690	967,566
2600 Centralized HR/Environmental Health & Safety			
51000 Salary and Wages	103,200	94,600	267,280
52000 Fringe Benefits	13,763	18,336	83,624
53000 Travel	743	7,465	10,780
54000 Operating Expend.	10,895	10,120	32,650
55000 Capital Outlay	26,809	2,000	21,050
Total	155,410	132,521	415,384
2700 MIS			
51000 Salary and Wages	927,005	844,325	840,390
52000 Fringe Benefits	124,137	168,857	261,428
53000 Travel	7,985	16,413	21,900
54000 Operating Expend.	514,704	412,513	600,682
55000 Capital Outlay	171,963	92,484	127,408
Total	1,745,793	1,534,592	1,851,808
2800 Facilities Management - 2801			
51000 Salary and Wages	737,540	736,000	736,000
52000 Fringe Benefits	136,385	126,677	241,004
53000 Travel	-	-	-
54000 Operating Expend.	253,645	165,948	314,918
55000 Capital Outlay	13,933	40,101	11,000
Total	1,141,504	1,068,725	1,302,922

Note: General Fund Cost Centers were appropriated budget to pay employee benefit costs of \$4,458,251 previously paid through a transfer out to the Employee Benefits Fund

Statement of Expenditures
► General Fund ◀

	Actual Exp & Encumbrances FY 2002-03	Est Actual Expenditures FY 2003-04	Adopted Budget FY 2004-05
2803 Facilities Management-Lincoln			
51000 Salary and Wages	\$ 34,275	\$ 32,000	\$ 30,900
52000 Fringe Benefits	4,577	6,288	13,320
53000 Travel	-	-	-
54000 Operating Expend.	11,747	15,064	17,310
55000 Capital Outlay	4,084	2,000	3,500
Total	54,683	55,352	65,030
2900 Facilities Management - Custodial			
51000 Salary and Wages	193,179	161,960	164,496
52000 Fringe Benefits	25,933	31,825	68,412
53000 Travel	-	-	-
54000 Operating Expend.	161,193	192,243	200,611
55000 Capital Outlay	-	4,000	3,500
Total	380,305	390,028	437,019
3000 Planning Commission			
51000 Salary and Wages	10,608	-	-
52000 Fringe Benefits	812	-	-
53000 Travel	7,157	-	-
54000 Operating Expend.	-	-	16,605
55000 Capital Outlay	9,864	-	-
Total	28,440	-	16,605
3100 Community Service/OR Bond			
51000 Salary and Wages	159,683	154,596	155,796
52000 Fringe Benefits	21,463	29,936	54,338
53000 Travel	-	-	485
54000 Operating Expend.	5,725	8,507	13,025
55000 Capital Outlay	-	-	-
Total	186,871	193,039	223,644
3300 Metro Parking Garage			
51000 Salary and Wages	109,380	124,380	96,166
52000 Fringe Benefits	14,371	22,734	23,667
53000 Travel	-	200	1,400
54000 Operating Expend.	58,868	59,226	72,500
55000 Capital Outlay	10,242	3,500	7,650
Total	192,861	210,040	201,383
3400 Investors Capital Bldg			
51000 Salary and Wages	50,271	52,100	53,820
52000 Fringe Benefits	6,712	10,238	16,368
53000 Travel	-	-	-
54000 Operating Expend.	66,839	74,029	72,762
55000 Capital Outlay	2,437	500	3,584
Total	126,260	136,867	146,534

Note: General Fund Cost Centers were appropriated budget to pay employee benefit costs of \$4,458,251 previously paid through a transfer out to the Employee Benefits Fund

Statement of Expenditures

► General Fund ◀

	Actual Exp & Encumbrances FY 2002-03	Est Actual Expenditures FY 2003-04	Adopted Budget FY 2004-05
3500 Centralized Human Resources			
51000 Salary and Wages	\$ -	\$ 61,801	\$ -
52000 Fringe Benefits	-	12,941	-
53000 Travel	-	2,790	-
54000 Operating Expend.	-	15,027	-
55000 Capital Outlay	-	11,924	-
Total	-	104,482	-
5100 Sheriff			
51000 Salary and Wages	10,459,233	11,109,966	11,109,966
52000 Fringe Benefits	1,394,009	2,137,808	4,065,907
53000 Travel	-	-	-
54000 Operating Expend.	1,573,255	2,893,383	3,656,058
55000 Capital Outlay	-	87,314	-
Total	13,426,497	16,228,471	18,831,931
5108 Sheriff Facilities Maint Jail			
51000 Salary and Wages	426,773	-	-
52000 Fringe Benefits	56,329	-	-
53000 Travel	-	-	-
54000 Operating Expend.	232,846	-	-
55000 Capital Outlay	52,981	-	-
Total	768,928	-	-
5170 Conditional Bond Release (CBR)			
51000 Salary and Wages	91,200	91,200	91,200
52000 Fringe Benefits	12,205	17,921	31,277
53000 Travel	-	-	1,200
54000 Operating Expend.	18,634	22,351	21,900
55000 Capital Outlay	2,294	-	135,000
Total	124,333	131,472	280,577
5200 Juvenile Justice Center			
51000 Salary and Wages	3,680,134	1,893,811	1,922,652
52000 Fringe Benefits	514,546	359,190	916,160
53000 Travel	24,312	21,350	30,655
54000 Operating Expend.	1,002,372	876,053	976,797
55000 Capital Outlay	94,745	36,300	17,900
Total	5,316,108	3,186,704	3,864,164
5500 Emergency Management			
51000 Salary and Wages	90,340	80,400	79,731
52000 Fringe Benefits	11,984	15,799	23,047
53000 Travel	-	-	-
54000 Operating Expend.	14,360	13,948	20,800
55000 Capital Outlay	-	-	-
Total	116,685	110,147	123,578

Note: General Fund Cost Centers were appropriated budget to pay employee benefit costs of \$4,458,251 previously paid through a transfer out to the Employee Benefits Fund

Statement of Expenditures
► General Fund ◀

	Actual Exp & Encumbrances <u>FY 2002-03</u>	Est Actual Expenditures <u>FY 2003-04</u>	Adopted Budget <u>FY 2004-05</u>
6100 Training & General Assistance			
51000 Salary and Wages	\$ 622,018	\$ 594,775	\$ 583,204
52000 Fringe Benefits	82,712	115,655	207,731
53000 Travel	2,096	8,000	8,000
54000 Operating Expend.	367,952	482,280	489,810
55000 Capital Outlay	386	55,500	21,000
Total	1,075,164	1,256,210	1,309,745
6101 Training & General Assist Board Staffing			
51000 Salary and Wages	-	100,761	75,897
52000 Fringe Benefits	-	28,239	21,118
53000 Travel	-	9,462	9,750
54000 Operating Expend.	-	22,354	13,211
55000 Capital Outlay	-	881	1,500
Total	-	161,697	121,476
6110 Training & General Assistance Grant			
51000 Salary and Wages	785,717	1,006,577	660,171
52000 Fringe Benefits	257,796	272,325	239,933
53000 Travel	14,577	15,000	10,000
54000 Operating Expend.	845,863	429,743	584,289
55000 Capital Outlay	8,848	18,000	5,000
Total	1,912,802	1,741,645	1,499,393
7100 Free Fair			
51000 Salary and Wages	3,038	5,400	5,400
52000 Fringe Benefits	34	100	77
53000 Travel	-	-	-
54000 Operating Expend.	45,208	43,070	43,070
55000 Capital Outlay	-	100	100
Total	48,280	48,670	48,647
8100 OSU Extension			
51000 Salary and Wages	315,876	322,032	384,823
52000 Fringe Benefits	17,988	20,815	6,012
53000 Travel	1,770	2,175	2,175
54000 Operating Expend.	24,115	25,983	27,765
55000 Capital Outlay	3,738	23,600	3,125
Total	363,487	394,605	423,900
9100 District -1			
51000 Salary and Wages	44,417	42,017	120,646
52000 Fringe Benefits	5,547	8,174	23,104
53000 Travel	-	2,037	3,250
54000 Operating Expend.	11,245	-	197,180
55000 Capital Outlay	30,951	27,410	50,000
Total	92,160	79,638	394,180

Note: General Fund Cost Centers were appropriated budget to pay employee benefit costs of \$4,458,251 previously paid through a transfer out to the Employee Benefits Fund

Statement of Expenditures

► General Fund ◀

	Actual Exp & Encumbrances <u>FY 2002-03</u>	Est Actual Expenditures <u>FY 2003-04</u>	Adopted Budget <u>FY 2004-05</u>
9200 District -2			
51000 Salary and Wages	\$ 68,988	\$ 155,000	\$ 188,010
52000 Fringe Benefits	9,070	30,458	54,692
53000 Travel	395	800	2,500
54000 Operating Expend.	15,436	18,742	190,054
55000 Capital Outlay	29,195	45,000	-
Total	123,084	250,000	435,256
9300 District -3			
51000 Salary and Wages	46,087	145,035	128,620
52000 Fringe Benefits	12,693	28,640	24,353
53000 Travel	1,950	4,000	3,500
54000 Operating Expend.	17,689	54,494	255,589
55000 Capital Outlay	87,258	17,000	13,327
Total	165,677	249,169	425,389
9400 County Engineer			
51000 Salary and Wages	240,076	264,506	288,117
52000 Fringe Benefits	29,657	51,063	76,340
53000 Travel	2,470	2,950	2,030
54000 Operating Expend.	18,537	14,757	77,632
55000 Capital Outlay	15,319	5,726	3,000
Total	306,060	339,002	447,119
9500 Economic Development			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	56,500	50,000	50,000
55000 Capital Outlay	-	-	-
Total	56,500	50,000	50,000
9600 Community Project Support			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	165,733	150,000	150,000
55000 Capital Outlay	-	-	-
Total	165,733	150,000	150,000

Note: General Fund Cost Centers were appropriated budget to pay employee benefit costs of \$4,458,251 previously paid through a transfer out to the Employee Benefits Fund

**General Fund - General Government 1100
FY 2004-05 Budget Comparison - Detail**

Description & Cost Center	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2001-2002 Actual Exp	2002-2003 Actual Exp	2003-2004 Estimated Actual	2004-2005 Estimate of Needs
Salaries and Wages				
District Attorney Civil Division Contract	\$ 270,134	\$ 270,134	\$ 410,135	\$ 410,135
District Attorney Salary Supplement	112,941	112,941	-	33,383
Retirement Board Members	-	-	1,200	1,200
Total Salaries and Wages - 51000	383,075	383,075	411,335	444,718
Fringe Benefits				
FICA - Retirement Board Members	-	-	92	92
Retirement paid by General Fund	2,289,051	1,603,187	9,360	9,360
Total Fringe Benefits - 52000	2,289,051	1,603,187	9,452	9,452
Travel				
DA travel & training expenses (county purpose)	3,941	4,007	777	3,900
Total Travel - 53000	3,941	4,007	777	3,900
Utilities				
Heating and Cooling (Trigen)	1,315,900	1,261,678	1,564,444	1,551,437
Electricity	682,013	800,063	762,380	838,618
Sewer and Water	462,417	401,717	404,385	405,000
Telecommunications	205,174	249,828	242,451	255,074
Natural Gas	39,852	39,424	38,746	40,000
OneNet Internet service	16,800	15,273	30,564	30,564
Utilities Subtotal	2,722,156	2,767,983	3,042,970	3,120,693
Lease-Purchase Debt				
OIA HVAC/Electrical/Plumbing lease-purchase payment	451,613	455,863	454,362	452,363
Juvenile Facility lease-purchase payment	278,418	275,820	277,680	278,850
CSI Lighting Project lease-purchase payment	226,137	226,137	226,137	226,137
Bond Administrative Fees	-	-	3,100	3,000
Lease-Purchase Debt Subtotal	956,168	957,819	958,179	960,349
Memberships				
NACO annual membership dues	10,860	-	-	11,798
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
Memberships Subtotal	25,780	14,920	14,920	26,718
Other Operating Expenditures				
Retirement Asset Management Fees	283,471	230,652	255,315	-
Publication of Commissioners Proceedings	107,364	83,251	77,621	98,082
Liability policies on equipment and property; blanket bonds	105,269	139,274	229,676	263,430
CSI PASS agreement payments	22,322	19,223	19,595	20,380
Downtown Business Improvement District Assessment	20,028	19,103	19,103	20,000
Alcohol and drug screening for county employees	14,837	9,149	11,795	15,000
Galleria parking	4,027	2,016	-	-
Metro Parking Garage-Judges parking	16,320	16,320	16,320	16,320
Economic Development (Greater OKC - Partnership)	-	-	3,300	4,000
Storage for Court Clerk records	30,000	30,000	30,000	30,000
Public Building Authority audit	3,680	5,000	5,000	3,875
Outside legal services	184,272	674,121	487,704	150,000
Postage Machine and Postage	-	-	6,678	6,678
Paper and Printing	-	-	3,360	4,500
Jail flooding/insurance deductible	-	-	25,000	-
IRS/PBA Arbitrage	-	-	15,480	-
OSU Salary Study	-	-	4,000	-
Misc. (Includes postage, paper, Courts phones)	53,020	135,135	38,934	20,007
Other Operating Subtotal	844,610	1,363,244	1,248,881	652,272
Total Maintenance and Operations - 54000	4,548,714	5,103,966	5,264,950	4,760,032
Capital Outlay				
Computer Equipment and other equipment	89,917	-	4,600	-
Total Capital Outlay - 55000	89,917	-	4,600	-
Grand Total - General Government	\$ 7,314,698	\$ 7,094,235	\$ 5,691,114	\$ 5,218,102

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Special Revenue

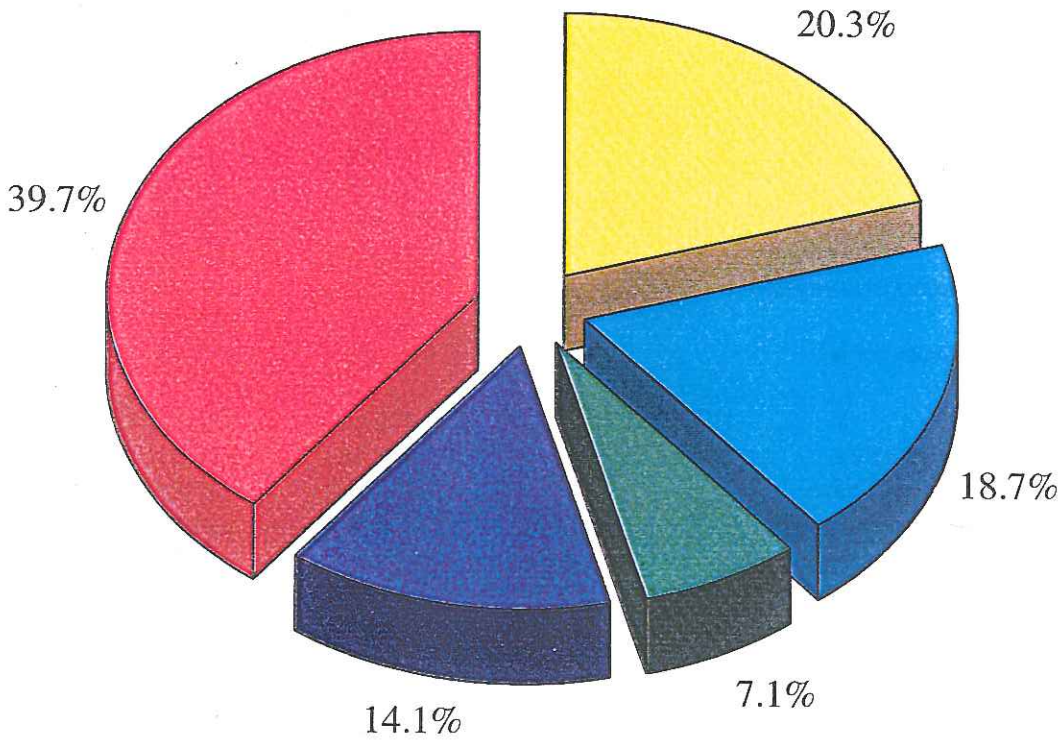


**Special Revenue Funds Summary
by Major Operating Revenue Source
FY 2004-05 Adopted Budget**

Source:

State Highway Funds	\$9,518,932
Sheriff Boarding Fees/Other Sheriff Special Revenues	8,751,936
Resale Property	3,323,788
Other Misc Special Revenue	6,610,413
Net Operating Transfers & Budgetary Fund Balance	18,597,943

Total Special Operating Revenue	<u><u>\$46,803,012</u></u>
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■ State Highway Funds
■ Sheriff Boarding Fees/Other Sheriff Special Revenues
■ Resale Property
■ Other Misc Special Revenue
■ Net Operating Transfers & Budgetary Fund Balance

Statement of Revenues and Total Expenditures

▶ Summary Special Revenue Funds ◀

	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
Intergovernmental Revenues:			
Grants	\$ 513,163	\$ 672,189	\$ 611,440
City, State & Federal Reimbursement	6,263,575	9,675,687	7,816,976
Gas Tax	3,811,606	3,775,501	3,020,401
Fuel Tax	1,242,241	1,256,155	1,004,924
Motor Vehicle Tax	4,153,962	4,234,546	3,387,637
Gross Production	396,872	480,828	384,663
Charge for Services:			
Sheriff's Fees	1,735,735	2,028,500	1,622,800
Planning Commission Fees	189,371	321,468	289,321
Community Service Fees	42,040	36,000	32,400
Juvenile Fees	54,988	72,352	65,117
Interest Income	20,641	51,692	42,172
Miscellaneous Revenue:			
Pipe Line Permits	826	-	-
Gasoline Reimbursement	24,434	24,571	19,657
Parts & Supplies Reimbursement	1,674	941	753
Sale of Material	45,956	51,121	40,897
Equipment Rental	2,686	338	271
Sale of Equipment	36,614	51,914	41,531
Road Projects - Cities/State	1,647,589	1,273,735	1,018,988
Reimbursement Paving	165,888	664,718	531,775
Miscellaneous Highway Reimbursements	163,346	84,295	67,436
Mechanic Lien Fees	26,556	41,571	39,414
UCC Fees/Record Preservation Fees	1,915,268	1,978,160	1,668,138
Donations	-	-	-
Treasurer's Mtg. Fee Fund	270,615	298,776	268,898
Interest on Delinquent Property Tax	2,903,164	2,843,770	2,275,016
Penalties on Delinquent Property Tax	909,738	892,887	714,310
Resale Property Sale Proceeds	207,489	247,237	197,789
Weed-Nuisance Tax	130,786	170,834	136,667
Juv. Detention - Lunches	15,270	94,514	94,514
Juv. Justice - Human Services	13	2,303,916	2,303,916
Juv. Justice - Link	19,022	46,551	41,896
Juv. Justice - Misc. State	5,143	16,901	15,211
Drug Court - Mental Health	68,061	43,705	38,400
Miscellaneous Special Revenues	714,075	555,674	411,742
Total Operating Revenue	27,698,408	34,291,047	28,205,068
Operating Transfers In	898,487	1,171,408	1,077,344
Operating Transfers Out	(3,868,327)	(4,080,311)	(1,077,344)
Budgetary Fund Balance	15,750,849	15,094,039	18,597,943
Total Revenues, Transfers and Fund Balance	40,479,417	46,476,183	46,803,012
Total Expenditures	25,249,099	28,704,950	46,803,012

Statement of Revenues

▶ Special Revenue Funds ◀

	Actual Revenues <u>FY 2002-03</u>	Estimated Revenues <u>FY 2003-04</u>	Adopted and Estimated Budget <u>FY 2004-05</u>
Highway Cash Fund 1110			
Intergovernmental Revenues:			
Gas Tax	\$ 3,811,606	\$ 3,775,501	\$ 3,020,401
Fuel Tax	1,242,241	1,256,155	1,004,924
Revolving Account	-	-	-
Motor Vehicle Tax	4,153,962	4,234,546	3,387,637
Gross Production	396,872	480,828	384,663
Miscellaneous Revenue:			
Pipe Line Permits	826	-	-
Gasoline Reimbursement	24,434	24,571	19,657
Parts & Supplies Reimbursement	1,674	941	753
Sale of Material	45,956	51,121	40,897
Equipment Rental	2,686	338	271
Sale of Equipment	36,614	51,914	41,531
Road Projects - Cities/State/Federal	1,647,589	1,273,735	1,018,988
Reimbursement Paving	165,888	664,718	531,775
Miscellaneous Highway Reimbursements	163,346	84,295	67,436
CB & CBRI Fund Balances			
Total Operating Revenue	11,693,694	11,898,664	9,518,933
Operating Transfers In	74,615	89,617	-
Operating Transfers Out	(3,872)	-	-
Budgetary Fund Balance	<u>5,442,009</u>	<u>5,422,698</u>	<u>5,231,696</u>
Total Revenues, Transfers and Fund Balance	17,206,446	17,410,979	14,750,629
Resale Property 1120			
Interest on Delinquent Property Tax	2,903,164	2,843,770	2,275,016
Penalties on Delinquent Property Tax	909,738	892,887	714,310
Resale Property Sale Proceeds	207,489	247,237	197,789
Weed-Nuisance Tax	130,786	170,834	136,667
Miscellaneous Resale Revenue	<u>-</u>	<u>7</u>	<u>6</u>
Total Operating Revenue	4,151,177	4,154,736	3,323,788
Operating Transfers In	-	-	-
Operating Transfers Out	(3,800,000)	(4,080,000)	(1,077,344)
Budgetary Fund Balance	<u>4,031,307</u>	<u>3,797,258</u>	<u>3,297,210</u>
Total Revenues, Transfers and Fund Balance	4,382,484	3,871,993	5,543,654

Statement of Revenues

▶ Special Revenue Funds ◀

Resale Property Budgeted 1130

	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
Miscellaneous Resale Revenue	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-
Operating Transfers In	800,000	1,080,000	1,077,344
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>86,700</u>	<u>35,319</u>	<u>136,891</u>
Total Revenues, Transfers and Fund Balance	886,700	1,115,319	1,214,235

Treasurer Mortgage Tax Fee 1140

Treasurer Mortgage Fee Fund	<u>270,615</u>	<u>298,776</u>	<u>268,898</u>
Total Operating Revenue	270,615	298,776	268,898
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>663,838</u>	<u>716,714</u>	<u>622,809</u>
Total Revenues, Transfers and Fund Balance	934,453	1,015,490	891,707

County Clerk Lien Fee Fund 1150

Mechanic Lien Fees	<u>26,556</u>	<u>41,571</u>	<u>39,414</u>
Total Operating Revenue	26,556	41,571	39,414
Operating Transfers In	23,872	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>100,455</u>	<u>146,119</u>	<u>119,350</u>
Total Revenues, Transfers and Fund Balance	150,883	187,690	158,764

Statement of Revenues
▶ Special Revenue Funds ◀

	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
County Clerk UCC Central Filing Fund 1151			
UCC Fees	\$ 859,593	\$ 856,097	\$ 770,487
Interest Income	<u>7,163</u>	<u>8,174</u>	<u>7,357</u>
Total Operating Revenue	866,756	864,270	777,844
Operating Transfers In	-	1,716	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>488,235</u>	<u>745,203</u>	<u>1,070,159</u>
Total Revenues, Transfers and Fund Balance	1,354,992	1,611,190	1,848,003
County Clerk Records Preservation Fund 1152			
Records Preservation Fees	1,055,675	1,122,063	897,650
Interest Income	<u>13,478</u>	<u>43,518</u>	<u>34,815</u>
Total Operating Revenue	1,069,153	1,165,581	932,465
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>775,398</u>	<u>1,235,281</u>	<u>325,890</u>
Total Revenues, Transfers and Fund Balance	1,844,552	2,400,862	1,258,355
Sheriff's Service Fee Fund 1160			
Sheriff's Service Fee	<u>1,735,735</u>	<u>2,028,500</u>	<u>1,622,800</u>
Total Operating Revenue	1,735,735	2,028,500	1,622,800
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>1,265,132</u>	<u>1,104,641</u>	<u>677,982</u>
Total Revenues, Transfers and Fund Balance	3,000,867	3,133,141	2,300,782

Statement of Revenues

▶ Special Revenue Funds ◀

	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
<u>Sheriff's Special Revenue Fund 1161</u>			
City, State & Federal Reimbursement	\$ 5,848,822	\$ 8,911,421	\$ 7,129,137
Total Operating Revenue	5,848,822	8,911,421	7,129,137
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>2,084,575</u>	<u>1,118,146</u>	<u>5,294,418</u>
Total Revenues, Transfers and Fund Balance	7,933,397	10,029,567	12,423,555
<u>General Assist. Making The Grade Fund 1191</u>			
Donations	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>887</u>	<u>887</u>	<u>737</u>
Total Revenues, Transfers and Fund Balance	887	887	737
<u>Assessor's Visual Inspection Fund 1200</u>			
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	(4)	-
Budgetary Fund Balance	<u>1,348</u>	<u>4</u>	<u>-</u>
Total Revenues, Transfers and Fund Balance	1,348	-	-

Statement of Revenues

▶ Special Revenue Funds ◀

	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
Assessor Fee Revolving Fund 1201			
Miscellaneous income	\$ 42,224	\$ 37,065	\$ 29,652
Total Operating Revenue	42,224	37,065	29,652
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>34,651</u>	<u>17,609</u>	<u>18,674</u>
Total Revenues, Transfers and Fund Balance	76,875	54,674	48,326
National CASA Grant Fund 1230			
Federal Grants	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	(232)	-
Budgetary Fund Balance	<u>232</u>	<u>232</u>	<u>-</u>
Total Revenues, Transfers and Fund Balance	232	-	-
Juvenile Probation Fee Fund 1231			
Fees	<u>29,057</u>	<u>25,192</u>	<u>22,673</u>
Total Operating Revenue	29,057	25,192	22,673
Operating Transfers In	-	75	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>8,987</u>	<u>23,425</u>	<u>12,822</u>
Total Revenues, Transfers and Fund Balance	38,043	48,692	35,495

Statement of Revenues

▶ Special Revenue Funds ◀

	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
Juvenile Work Restitution Fund 1232			
Fees	\$ 25,931	\$ 47,160	\$ 42,444
Total Operating Revenue	25,931	47,160	42,444
Operating Transfers In	-	-	-
Operating Transfers Out	-	(75)	-
Budgetary Fund Balance	<u>138,217</u>	<u>152,749</u>	<u>138,084</u>
Total Revenues, Transfers and Fund Balance	164,148	199,834	180,528
Juvenile Grant Fund 1233			
Grants	<u>510,568</u>	<u>671,189</u>	<u>611,440</u>
Total Operating Revenue	510,568	671,189	611,440
Operating Transfers In	-	-	-
Operating Transfers Out	(4,455)	-	-
Budgetary Fund Balance	<u>217,379</u>	<u>165,602</u>	<u>227,824</u>
Total Revenues, Transfers and Fund Balance	723,493	836,791	839,264
Juvenile Special Revenue 1234			
Juv. Detention-Lunches	15,270	94,514	94,514
Juv. Justice-Misc. State	5,143	16,901	15,211
Juv. Justice-Human Services	13	2,303,916	2,303,916
Juv. Justice-Link	<u>19,022</u>	<u>46,551</u>	<u>41,896</u>
Total Operating Revenue	39,449	2,461,882	2,455,537
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>\$ -</u>	<u>39,449</u>	<u>828,625</u>
Total Revenues, Transfers and Fund Balance	39,449	2,501,331	3,284,162

Statement of Revenues

▶ Special Revenue Funds ◀

	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
<u>Planning Commission Fee Fund 1240</u>			
Building Permit Fees	\$ 189,371	\$ 321,468	\$ 289,321
Total Operating Revenue	189,371	321,468	289,321
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>49,503</u>	<u>54,675</u>	<u>112,394</u>
Total Revenues, Transfers and Fund Balance	238,874	376,143	401,715
<u>Local Emerg. Planning Committee Fund 1250</u>			
Private Industry Donations			
HMEP Grant Revenues	<u>2,595</u>	<u>1,000</u>	<u>-</u>
Total Operating Revenue	2,595	1,000	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>12,024</u>	<u>12,119</u>	<u>13,119</u>
Total Revenues, Transfers and Fund Balance	14,619	13,119	13,119
<u>Emergency Management Fund 1251</u>			
Miscellaneous Special Revenues	<u>82,363</u>	<u>176,436</u>	<u>74,137</u>
Total Operating Revenue	82,363	176,436	74,137
Operating Transfers In	-	-	-
Operating Transfers Out	(60,000)	-	-
Budgetary Fund Balance	<u>77,399</u>	<u>69,507</u>	<u>94,761</u>
Total Revenues, Transfers and Fund Balance	99,762	245,943	168,898

Statement of Revenues

▶ Special Revenue Funds ◀

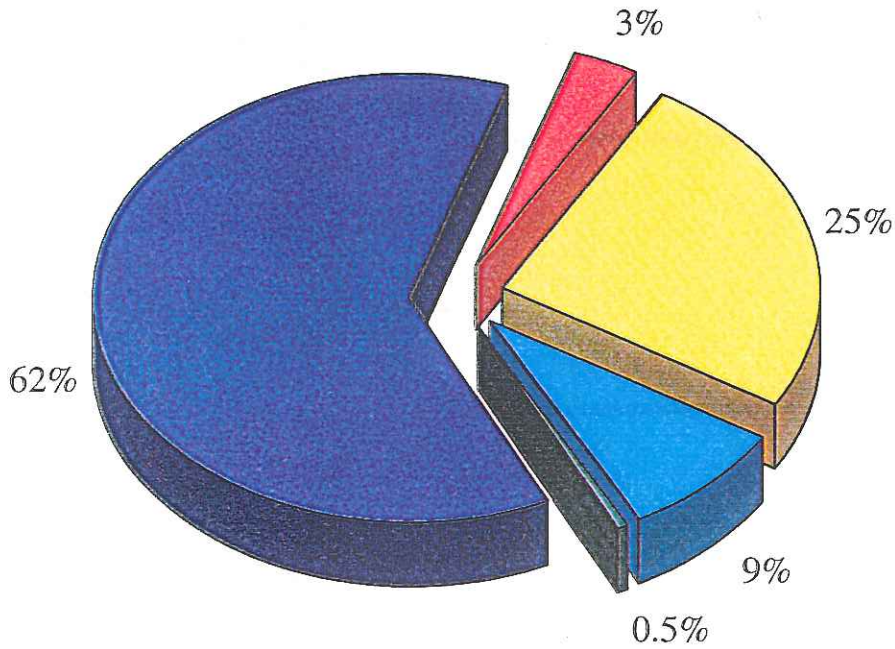
	Actual Revenues FY 2002-03	Estimated Actual Revenues FY 2003-04	Adopted and Estimated Budget FY 2004-05
Community Service Fee Fund 1260			
Fees	\$ 42,040	\$ 36,000	\$ 32,400
Total Operating Revenue	42,040	36,000	32,400
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>46,841</u>	<u>22,399</u>	<u>16,269</u>
Total Revenues, Transfers and Fund Balance	88,881	58,399	48,669
Community Sentencing Fund 1270			
Offender Fees	589,489	342,166	307,949
State DOC Reimbursement	<u>414,753</u>	<u>764,266</u>	<u>687,839</u>
Total Operating Revenue	1,004,242	1,106,431	995,788
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>225,732</u>	<u>253,451</u>	<u>347,314</u>
Total Revenues, Transfers and Fund Balance	1,229,973	1,359,883	1,343,102
Drug Court Fund 1280			
Department of Mental Health	<u>68,061</u>	<u>43,705</u>	<u>38,400</u>
Total Operating Revenue	68,061	43,705	38,400
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>-</u>	<u>20,958</u>	<u>10,914</u>
Total Revenues, Transfers and Fund Balance	68,061	64,663	49,314

**Special Revenue Funds Operating Budget Summary
by Major Expenditure Category
FY 2004-05 Adopted Budget**

Category of Expenditure:

Salary and Wages	\$11,778,399
Fringe Benefits	4,102,031
Travel	248,915
Maintenance & Operation	29,113,455
Capital Outlay	1,560,212

Total Special Revenue Funds Expenditure Budget	<u><u>\$46,803,012</u></u>
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Salary and Wages	Fringe Benefits
Travel	Maintenance & Operation
Capital Outlay	

Statement of Expenditures
▶ Special Revenue Funds ◀

	Actual Exp & Encumbrances FY 2002-03	Est Actual Expenditures FY 2003-04	Adopted Budget FY 2004-05
Summary Special Revenue Funds 1100-0000			
51000 Salary and Wages	\$ 11,194,129	\$ 12,161,824	\$ 11,778,399
52000 Fringe Benefits	2,301,810	2,261,248	4,102,031
53000 Travel	124,907	161,550	248,915
54000 Operating Expend.	8,615,951	12,449,533	29,113,455
55000 Capital Outlay	3,012,302	1,670,795	1,560,212
Total	25,249,099	28,704,950	46,803,012
Total Fund Highway Cash 1110-0000			
51000 Salary and Wages	4,715,389	4,300,835	4,532,055
52000 Fringe Benefits	961,701	854,595	1,573,583
53000 Travel	6,596	10,690	14,530
54000 Operating Expend.	4,801,104	6,053,745	7,729,877
55000 Capital Outlay	1,304,836	959,417	900,584
Total	11,789,626	12,179,283	14,750,629
1110 - 9100 Highway Cash - District 1			
51000 Salary and Wages	1,643,032	1,516,138	1,516,149
52000 Fringe Benefits	377,560	306,941	499,181
53000 Travel	3,176	4,339	6,830
54000 Operating Expend.	1,553,395	1,495,446	2,457,817
55000 Capital Outlay	606,869	389,584	389,584
Total	4,184,032	3,712,447	4,869,560
1110 9200 Highway Cash - District 2			
51000 Salary and Wages	1,542,835	1,291,979	1,404,906
52000 Fringe Benefits	290,120	252,315	506,308
53000 Travel	40	-	2,500
54000 Operating Expend.	1,468,245	2,660,419	2,459,660
55000 Capital Outlay	363,372	143,431	240,000
Total	3,664,612	4,348,144	4,613,374
1110 9300 Highway Cash - District 3			
51000 Salary and Wages	1,529,522	1,492,719	1,611,000
52000 Fringe Benefits	294,020	295,339	568,094
53000 Travel	3,380	6,351	5,200
54000 Operating Expend.	1,779,464	1,897,880	2,812,400
55000 Capital Outlay	334,596	426,403	271,000
Total	3,940,982	4,118,692	5,267,694
1120-1500 Resale Property			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	585,226	574,783	5,543,654
55000 Capital Outlay	-	-	-
Total	585,226	574,783	5,543,654

Statement of Expenditures
► Special Revenue Funds ◀

	Actual Exp & Encumbrances <u>FY 2002-03</u>	Est Actual Expenditures <u>FY 2003-04</u>	Adopted Budget <u>FY 2004-05</u>
1130-1500 Resale Property Budgeted			
51000 Salary and Wages	\$ 754,589	\$ 826,391	\$ 919,221
52000 Fringe Benefits	139,910	152,037	295,014
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	-	-	-
Total	894,498	978,428	1,214,235
1140-1500 Treas. Mtg. Fee			
51000 Salary and Wages	99,744	126,989	143,820
52000 Fringe Benefits	18,198	20,672	37,225
53000 Travel	8,484	8,698	13,000
54000 Operating Expend.	82,092	68,463	593,162
55000 Capital Outlay	21,748	87,569	104,500
Total	230,266	312,391	891,707
1150-1700 County Clerk Lien Fee Fund			
51000 Salary and Wages			
52000 Fringe Benefits	-	23	-
53000 Travel	-	8,507	25,295
54000 Operating Expend.	5,460	18,476	59,846
55000 Capital Outlay	10,030	41,334	73,623
Total	15,489	68,340	158,764
1151-1700 County Clerk UCC Central Filing Fund			
51000 Salary and Wages	388,459	392,132	480,134
52000 Fringe Benefits	78,225	69,027	142,084
53000 Travel	152	1,467	2,540
54000 Operating Expend.	50,465	77,058	1,011,389
55000 Capital Outlay	101,315	1,347	211,856
Total	618,617	541,031	1,848,003
1152-1700 County Clerk Records Mgmt & Preserve Fund			
51000 Salary and Wages	201,636	243,420	74,348
52000 Fringe Benefits	38,203	49,980	40,215
53000 Travel	3,986	300	9,900
54000 Operating Expend.	108,890	1,745,836	1,111,480
55000 Capital Outlay	139,031	35,436	22,412
Total	491,747	2,074,972	1,258,355
1160-5100 Sheriff's Service Fee			
51000 Salary and Wages	784,173	422,377	611,761
52000 Fringe Benefits	135,723	80,400	167,613
53000 Travel	53,841	86,225	90,400
54000 Operating Expend.	909,411	1,719,960	1,431,008
55000 Capital Outlay	23,373	146,196	-
Total	1,906,521	2,455,159	2,300,782

Statement of Expenditures
▶ Special Revenue Funds ◀

	Actual Exp & Encumbrances <u>FY 2002-03</u>	Est Actual Expenditures <u>FY 2003-04</u>	Adopted Budget <u>FY 2004-05</u>
1161 Sheriff's Special Revenue Fund			
51000 Salary and Wages	\$ 3,075,826	\$ 2,598,322	\$ 1,829,624
52000 Fringe Benefits	639,599	354,520	1,137,668
53000 Travel	425	-	-
54000 Operating Expend.	1,785,081	1,564,351	9,356,263
55000 Capital Outlay	1,260,146	217,956	100,000
Total	6,761,077	4,735,149	12,423,555
1191-6100 General Assistance Making the Grade			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	737
55000 Capital Outlay	-	-	-
Total	-	-	737
1200-1300 Assessor's Visual Inspection			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	1,344	-	-
Total	1,344	-	-
1201-1300 Assessor Fee Revolving			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	58,278	38,000	48,326
Total	58,278	38,000	48,326
1231-5200 Juvenile Probation Fee Fund			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	20,373	35,870	35,495
55000 Capital Outlay	-	-	-
Total	20,373	35,870	35,495
1232-5200 Juvenile Work Restitution Fund			
51000 Salary and Wages	-	36,981	42,000
52000 Fringe Benefits	-	7,204	8,253
53000 Travel	-	-	-
54000 Operating Expend.	11,399	17,565	130,275
55000 Capital Outlay	-	-	-
Total	11,399	61,750	180,528

Statement of Expenditures
▶ Special Revenue Funds ◀

	Actual Exp & Encumbrances <u>FY 2002-03</u>	Est Actual Expenditures <u>FY 2003-04</u>	Adopted Budget <u>FY 2004-05</u>
1233 Juvenile Grant Fund			
51000 Salary and Wages	\$ 303,076	\$ 313,643	\$ 326,452
52000 Fringe Benefits	42,618	52,050	53,745
53000 Travel	23,446	8,402	4,155
54000 Operating Expend.	139,928	198,129	417,320
55000 Capital Outlay	48,769	36,742	37,592
Total	557,836	608,967	839,264
1234 Juvenile Bureau Fund			
51000 Salary and Wages	-	1,954,264	1,795,235
52000 Fringe Benefits	-	372,921	362,484
53000 Travel	-	-	16,855
54000 Operating Expend.	-	159,146	1,087,710
55000 Capital Outlay	-	15,000	21,878
Total	-	2,501,331	3,284,162
1240-3000 Planning Commission Fee Fund			
51000 Salary and Wages	128,016	168,714	212,832
52000 Fringe Benefits	23,228	26,832	57,339
53000 Travel	4,321	18,450	30,500
54000 Operating Expend.	24,622	39,168	99,044
55000 Capital Outlay	2,564	13,586	2,000
Total	182,751	266,749	401,715
1250-5500 Local Emergency Planning Committee			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	2,000	2,000
54000 Operating Expend.	2,500	9,678	9,678
55000 Capital Outlay	-	1,441	1,441
Total	2,500	13,119	13,119
1251-5500 Emergency Management			
51000 Salary and Wages	-	23,167	500
52000 Fringe Benefits	-	2,457	100
53000 Travel	738	2,111	5,900
54000 Operating Expend.	13,868	93,144	151,398
55000 Capital Outlay	14,062	30,304	11,000
Total	28,669	151,182	168,898
1260-3100 Community Service Fee Fund			
51000 Salary and Wages	54,000	27,046	21,600
52000 Fringe Benefits	10,336	5,256	10,221
53000 Travel	-	20	410
54000 Operating Expend.	3,025	3,295	10,438
55000 Capital Outlay	2,235	6,513	6,000
Total	69,595	42,130	48,669

Statement of Expenditures

▶ Special Revenue Funds ◀

1270-3110 Community Sentencing Fund

	Actual Exp & Encumbrances FY 2002-03	Est Actual Expenditures FY 2003-04	Adopted Budget FY 2004-05
51000 Salary and Wages	\$ 652,043	\$ 685,542	\$ 750,771
52000 Fringe Benefits	206,797	201,525	205,221
53000 Travel	22,919	14,680	33,430
54000 Operating Expend.	72,507	70,868	334,680
55000 Capital Outlay	24,573	39,955	19,000
Total	978,839	1,012,569	1,343,102

1280-0001 Drug Court Fund

51000 Salary and Wages	37,178	42,000	38,047
52000 Fringe Benefits	7,273	11,749	11,267
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	-	-	-
Total	44,450	53,749	49,314



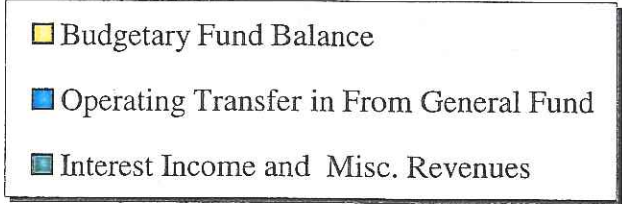
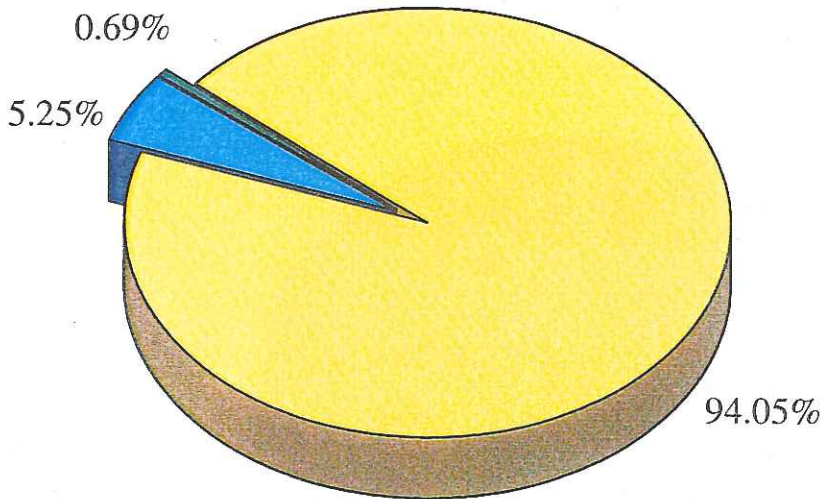
Capital Projects



Capital Project Funds
Revenue, Transfers and Budgetary Fund Balance Summary
FY 2004-05 Adopted Budget

Source:

Budgetary Fund Balance	\$10,138,561
Operating Transfer in From General Fund	566,358
Interest Income and Misc. Revenues	74,543
Total Capital Project Funds	<u><u>\$10,779,462</u></u>

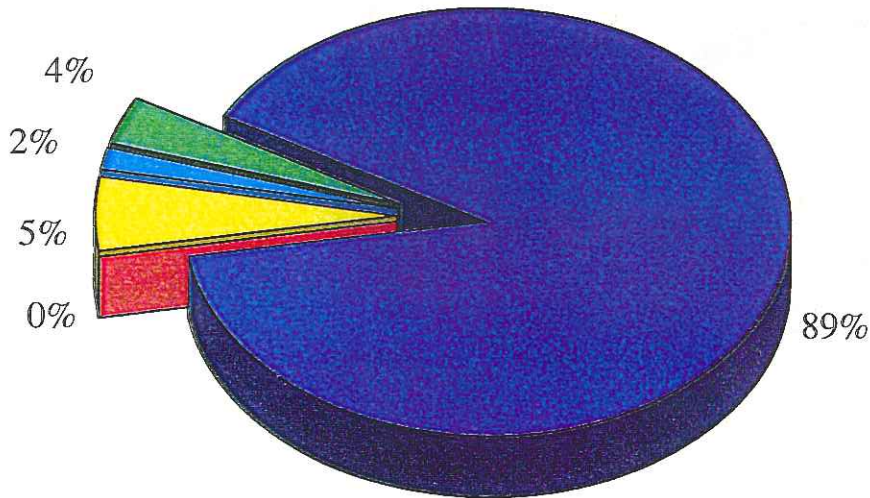


**Capital Project Funds Operating Budget Summary
by Major Expenditure Category
FY 2004-05 Adopted Budget**

Category of Expenditure:

Capital Projects - Regular	\$588,791
Capital Projects - Districts	183,163
Tinker Clearing	401,311
Tinker Clearing 2002 Fund	9,606,197
Jail Facility	0

Total Capital Projects Funds Budget	<u><u>\$10,779,462</u></u>
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Capital Projects - Regular	Capital Projects - Districts
Tinker Clearing	Tinker Clearing 2002 Fund
Jail Facility	

Statement of Revenues
▶ Capital Projects Funds ◀

Summary Capital Project Funds 2000

	Actual Revenues <u>FY 2002-03</u>	Estimated Actual Revenues <u>FY 2003-04</u>	Adopted and Estimated Budget <u>FY 2004-05</u>
Intergovernmental Revenues:			
Sales Tax	\$ 2	\$ 1,805	\$ -
Tinker Bond Proceeds			
Interest Income	101,336	103,899	74,543
Miscellaneous Revenue:			
Rental	1	1	-
From Okla Home Finance Authority	-	-	-
From Okla. Ind. Authority	-	-	-
Miscellaneous Reimbursements	-	-	-
Road Projects - Cities	-	-	-
Sale of Property and Abstracts	-	-	-
Total Operating Revenue	101,340	105,705	74,543
Operating Transfers In	933,673	399,164	566,358
Operating Transfers Out	(231,732)	(2,817)	-
Budgetary Fund Balance	<u>21,469,349</u>	<u>12,711,810</u>	<u>10,138,561</u>
Total Revenues, Transfers and Fund Balance	22,272,630	13,213,861	10,779,462

Capital Improvement Regular Fund 2010

Interest Income	5,742	10,721	-
Miscellaneous Revenue:			
Rental	-	-	-
Miscellaneous	-	-	-
From Oklahoma Industrial Authority	-	-	-
From Oklahoma Home Finance Authority	-	-	-
Total Operating Revenue	5,742	10,721	-
Operating Transfers In	933,673	208,347	566,358
Operating Transfers Out	(231,732)	(2,817)	-
Budgetary Fund Balance	<u>323,168</u>	<u>28,952</u>	<u>22,433</u>
Total Revenues, Transfers and Fund Balance	1,030,851	245,203	588,791

Statement of Revenues

▶ Capital Projects Funds ◀

	<u>Actual Revenues FY 2002-03</u>	<u>Estimated Actual Revenues FY 2003-04</u>	<u>Adopted and Estimated Budget FY 2004-05</u>
<u>Highway District Road Projects Fund 2020</u>			
Miscellaneous Revenue:			
Road Projects - Cities	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-
Operating Transfers In	-	188,000	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>202,305</u>	<u>202,913</u>	<u>183,163</u>
Total Revenues, Transfers and Fund Balance	202,305	390,913	183,163
<u>Tinker Clearing Fund 2030</u>			
Interest Income	26,002	3,371	2,697
Miscellaneous Revenue:			
Rental	1	1	-
Sale of Property and Abstracts	\$ -	\$ -	\$ -
Total Operating Revenue	26,003	3,372	2,697
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>927,804</u>	<u>550,242</u>	<u>398,614</u>
Total Revenues, Transfers and Fund Balance	953,807	553,614	401,311
<u>Tinker Clearing 2002 Fund 2031</u>			
Tinker Bond Proceeds	-	-	-
Interest Income	<u>69,057</u>	<u>89,807</u>	<u>71,846</u>
Total Operating Revenue	69,057	89,807	71,846
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>20,015,256</u>	<u>11,928,886</u>	<u>9,534,351</u>
Total Revenues, Transfers and Fund Balance	20,084,313	12,018,693	9,606,197

Statement of Revenues
▶ Capital Projects Funds ◀

Jail Facility Fund 2040

	Actual Revenues <u>FY 2002-03</u>	Estimated Actual Revenues <u>FY 2003-04</u>	Adopted and Estimated Budget <u>FY 2004-05</u>
Intergovernmental Revenues:			
Sales Tax	2	1,805	-
Interest Income	<u>535</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	538	1,805	-
Operating Transfers In	-	2,817	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>12,040</u>	<u>12,801</u>	<u>-</u>
Total Revenues, Transfers and Fund Balance	12,578	17,423	-

Capital Projects Budget Detail

<u>Cost Center</u>	<u>Requested</u>	<u>Funded</u>
1200		
1 ICB Install Additional elevator & stairs	\$ 300,000	\$ -
2 ICB New Exterior Design	425,000	-
3 ICB Remodel of the interior	350,000	-
4 ICB New Roof	85,000	-
5 ICB:		
a Power Wash	22,500	-
b Window Tinting	21,998	-
c Replace Carpet	10,000	-
d Window Casing replacement	50,000	-
Subtotal ICB	<u>1,264,498</u>	<u>-</u>
6 Security for the County Complex	430,000	172,423
7 Climate control for County Portion of Lincoln Building for document storage	45,000	-
8 Centennial Project	300,000	300,000
9 Building Signage	45,000	-
10 Court Clerk Remodeling		
a. Counter Retrofit	17,000	-
b. New Counters	17,000	-
c. New Walls	1,000	-
d. Demolition	750	-
11 HR Renovate/build out office space	30,000	-
12 Carpet	30,000	-
13 Law Library Replace Ceiling Tiles	10,000	-
14 Courthouse Sewer	58,000	58,000
Subtotal - Buildings and Grounds	<u>2,248,248</u>	<u>530,423</u>
15 LanGuard Event Log Monitor & Network Security Scanner	1,000	1,000
16 Routers for Edmond Office	2,000	2,000
17 Disaster Recovery	14,775	14,775
18 WiFi - Cisco Access Points (5) & Secure Access Control	10,557	-
19 Additional Streaming	26,000	-
20 Server Replacements or Upgrades	65,474	40,593
21 VoIP	11,501	-
22 Video Conferencing	121,900	-
23 Crisis Alert Management Software	75,000	-
24 Telephone Switch Upgrades	272,000	-
Subtotal - Technology	<u>600,207</u>	<u>58,368</u>
Total Capital Projects	<u>\$ 2,848,455</u>	<u>\$ 588,791</u> **

** Of this amount, \$22,433 will be funded with beginning fund balance, while the remaining will be funded with a \$566,358 transfer.

Debt Service



Revenue and Expenditure Budgets

▶ Debt Service Funds ◀

	<u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2003-04</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2004-05</u>
Debt Service Fund 3000			
Property Tax:			
Advalorem Tax - Current	\$ 231,267	\$ 2,780,192	\$ 3,006,432
Advalorem Tax - Prior	2,396	213,003	-
Miscellaneous Property Taxes	608	2,007	-
Intergovernmental Revenues:			
6 cent Gas Tax	-	-	-
Interest Income	15,394	-	-
Miscellaneous	-	33,333	-
Total Operating Revenue	<u>249,666</u>	<u>3,028,537</u>	<u>3,006,432</u>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>6,052</u>	<u>42,073</u>	<u>2,545,057</u>
Total Revenues, Transfers and Fund Balance	\$ 255,717	\$ 3,070,610	\$ 5,551,489
Total Expenditures	\$ 213,644	\$ 530,987	\$ 5,551,489

OKLAHOMA COUNTY
GENERAL OBLIGATION LIMITED TAX BONDS OF 2002, SERIES A
TINKER CLEARING II

Payment Date	Principal	Interest	Total Payment	FY Total	
7/1/2004	\$ -	\$ 677,626.25	\$ 677,626.25	\$ -	
1/1/2005		193,607.50	193,607.50	871,233.75	04-05
7/1/2005	765,000.00	193,607.50	958,607.50		
1/1/2006		179,263.75	179,263.75	1,137,871.25	05-06
7/1/2006	765,000.00	179,263.75	944,263.75		
1/1/2007		164,920.00	164,920.00	1,109,183.75	06-07
7/1/2007	765,000.00	164,920.00	929,920.00		
1/1/2008		150,576.25	150,576.25	1,080,496.25	07-08
7/1/2008	765,000.00	150,576.25	915,576.25		
1/1/2009		136,232.50	136,232.50	1,051,808.75	08-09
7/1/2009	765,000.00	136,232.50	901,232.50		
1/1/2010		123,418.75	123,418.75	1,024,651.25	09-10
7/1/2010	765,000.00	123,418.75	888,418.75		
1/1/2011		109,457.50	109,457.50	997,876.25	10-11
7/1/2011	765,000.00	109,457.50	874,457.50		
1/1/2012		95,113.75	95,113.75	969,571.25	11-12
7/1/2012	765,000.00	95,113.75	860,113.75		
1/1/2013		80,578.75	80,578.75	940,692.50	12-13
7/1/2013	765,000.00	80,578.75	845,578.75		
1/1/2014		65,661.25	65,661.25	911,240.00	13-14
7/1/2014	765,000.00	65,661.25	830,661.25		
1/1/2015		50,361.25	50,361.25	881,022.50	14-15
7/1/2015	765,000.00	50,361.25	815,361.25		
1/1/2016		34,487.50	34,487.50	849,848.75	15-16
7/1/2016	765,000.00	34,487.50	799,487.50		
1/1/2017		18,040.00	18,040.00	817,527.50	16-17
7/1/2017	820,000.00	18,040.00	838,040.00	838,040.00	17-18
	10,000,000.00	3,481,063.75	13,481,063.75	13,481,063.75	

On October 1, 2002 and April 1, 2003, the Board of County Commissioners of Oklahoma County issued \$10,000,000 General Obligation Limited Tax Bonds for the purpose of securing and developing industry within Oklahoma County and more particularly to preserve Tinker Air Force Base. Of the \$50,000,000 authorized at an election held for that purpose, \$10,000,000 was issued at each date to provide funds to acquire houses and certain business around the perimeter of Tinker Air Force Base, move or demolish the buildings and reclaim the land all within the purposes for which the bonds were voted.

**OKLAHOMA COUNTY
GENERAL OBLIGATION LIMITED TAX BONDS OF 2003, SERIES A
TINKER CLEARING II**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>FY Total</u>	
7/1/2004	\$ -	\$ 457,685.94	\$ 457,685.94	\$ -	
1/1/2005		183,074.38	183,074.38	640,760.32	04-05
7/1/2005	765,000.00	183,074.38	948,074.38		
1/1/2006		162,036.88	162,036.88	1,110,111.26	05-06
7/1/2006	765,000.00	162,036.88	927,036.88		
1/1/2007		140,999.38	140,999.38	1,068,036.26	06-07
7/1/2007	765,000.00	140,999.38	905,999.38		
1/1/2008		130,480.63	130,480.63	1,036,480.01	07-08
7/1/2008	765,000.00	130,480.63	895,480.63		
1/1/2009		120,918.13	120,918.13	1,016,398.76	08-09
7/1/2009	765,000.00	120,918.13	885,918.13		
1/1/2010		110,399.38	110,399.38	996,317.51	09-10
7/1/2010	765,000.00	110,399.38	875,399.38		
1/1/2011		98,924.38	98,924.38	974,323.76	10-11
7/1/2011	765,000.00	98,924.38	863,924.38		
1/1/2012		86,301.88	86,301.88	950,226.26	11-12
7/1/2012	765,000.00	86,301.88	851,301.88		
1/1/2013		72,914.38	72,914.38	924,216.26	12-13
7/1/2013	765,000.00	72,914.38	837,914.38		
1/1/2014		59,526.88	59,526.88	897,441.26	13-14
7/1/2014	765,000.00	59,526.88	824,526.88		
1/1/2015		45,661.25	45,661.25	870,188.13	14-15
7/1/2015	765,000.00	45,661.25	810,661.25		
1/1/2016		31,317.50	31,317.50	841,978.75	15-16
7/1/2016	765,000.00	31,317.50	796,317.50		
1/1/2017		16,400.00	16,400.00	812,717.50	16-17
7/1/2017	820,000.00	16,400.00	836,400.00	836,400.00	17-18
	10,000,000.00	2,975,596.04	12,975,596.04	12,975,596.04	

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Internal Service

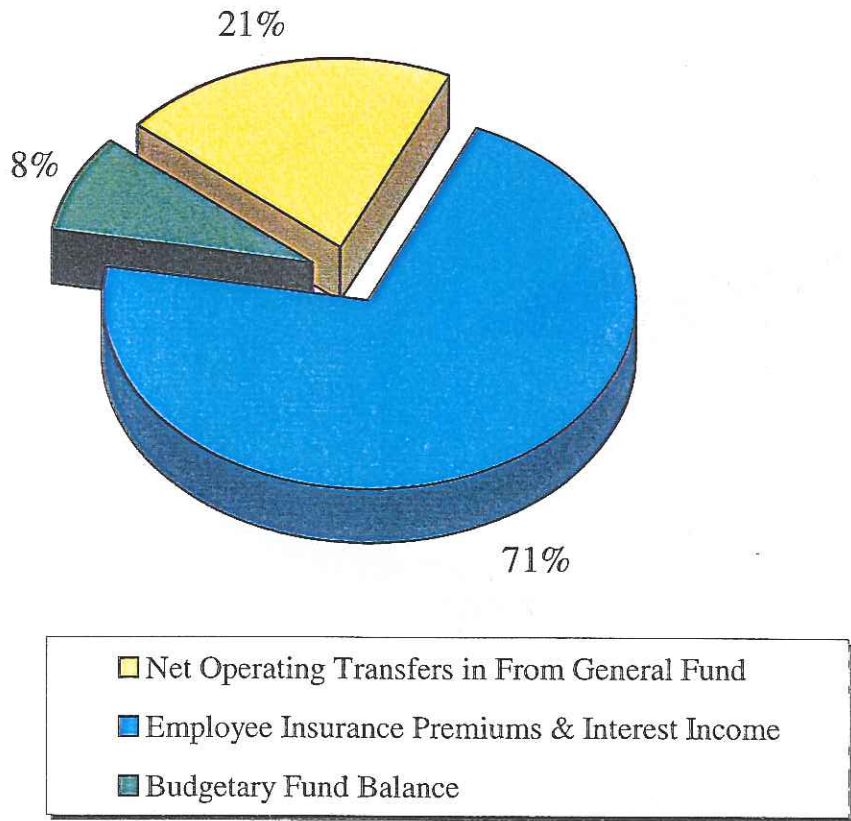


**Internal Service Funds
Revenue, Transfers and Budgetary Fund Balance Summary
FY 2004-05 Adopted Budget**

Source:

Net Operating Transfers in From General Fund	\$2,751,397
Employee Insurance Premiums & Interest Income	9,435,509
Budgetary Fund Balance	1,117,871

Total Internal Service Funds	<u><u>\$13,304,777</u></u>
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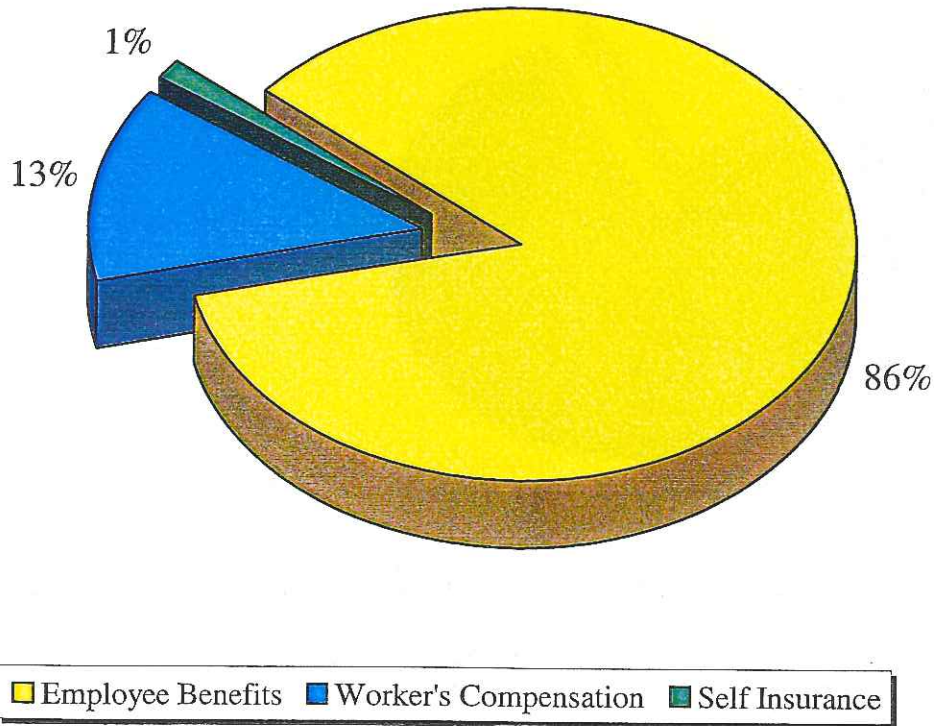


**Internal Service Funds Operating Budget Summary
by Major Expenditure Category
FY 2004-05 Adopted Budget**

Category of Expenditure:

Employee Benefits	\$11,336,835
Worker's Compensation	1,796,058
Self Insurance	171,884

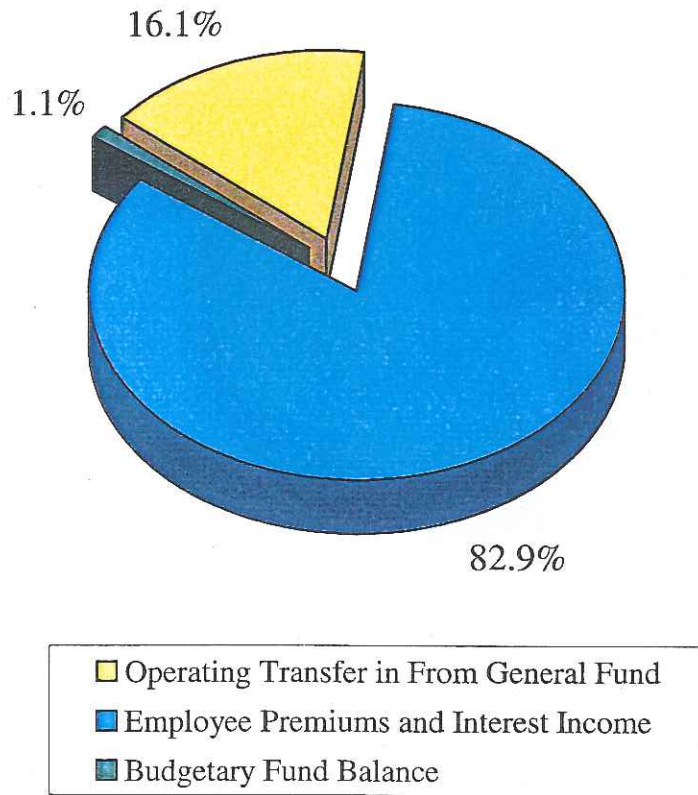
Total Internal Service Funds Expenditure Budget \$13,304,777



**Employee Benefits Fund
Revenue, Transfers and Budgetary Fund Balance Summary
FY 2004-05 Adopted Budget**

Source:

Operating Transfer in From General Fund	\$1,822,397
Employee Premiums and Interest Income	9,393,756
Budgetary Fund Balance	120,682
Total Employee Benefits Fund	<u><u>\$11,336,835</u></u>

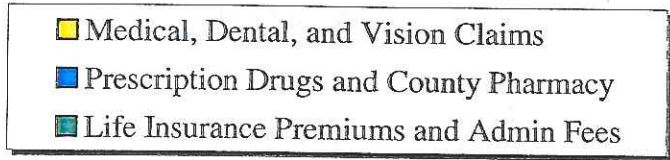
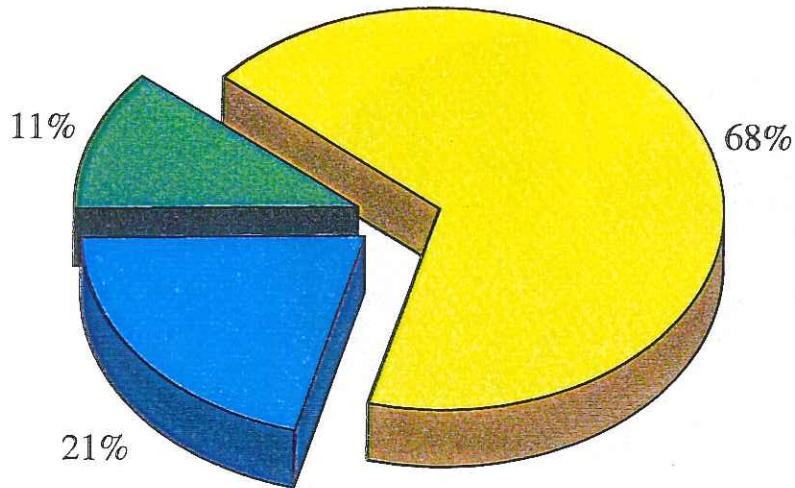


**Employee Benefits Fund Operating Budget Summary
by Major Expenditure Category
FY 2004-05 Adopted Budget**

Category of Expenditure:

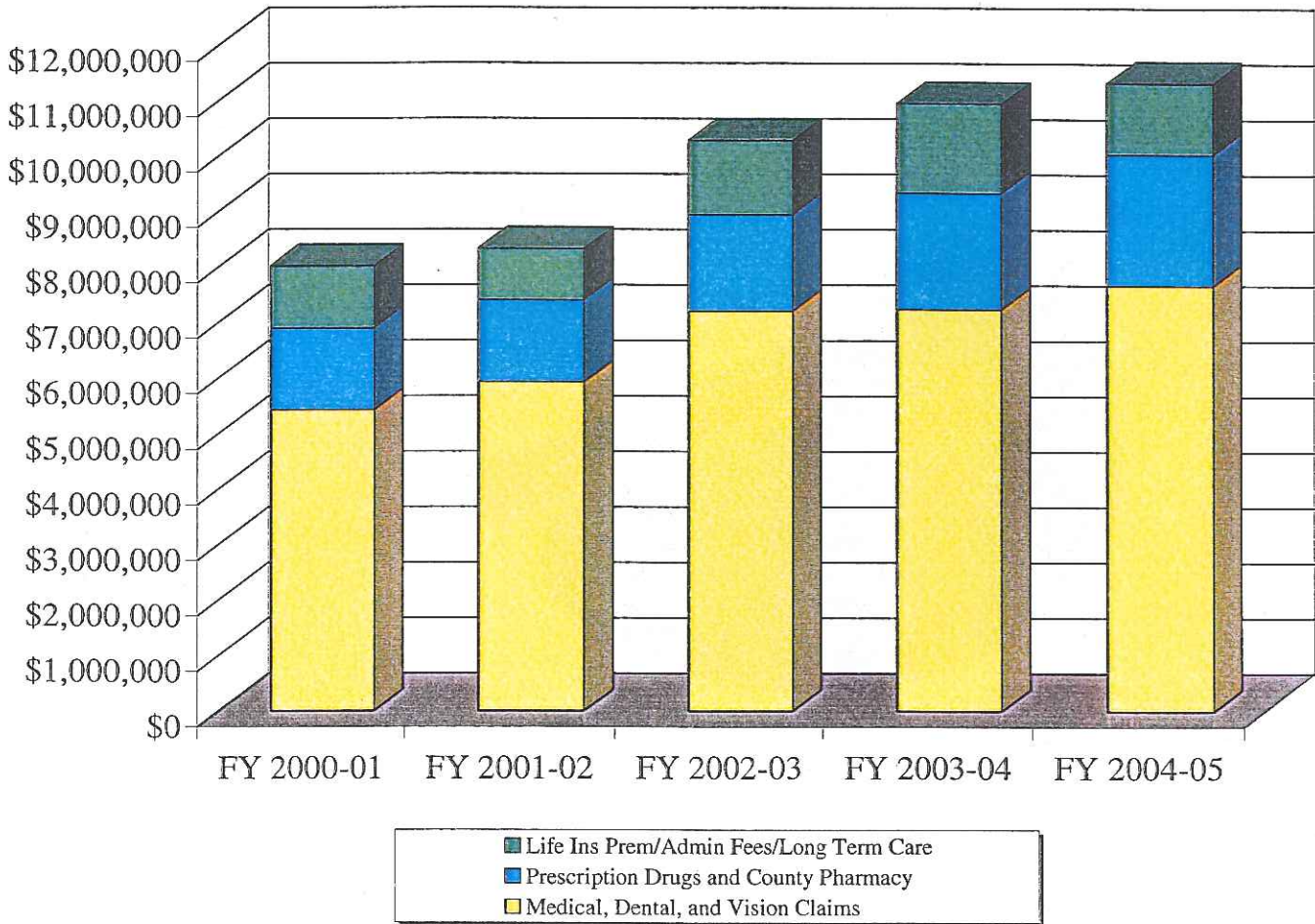
Medical, Dental, and Vision Claims	\$7,683,399
Prescription Drugs and County Pharmacy	2,366,049
Life Insurance Premiums and Admin Fees	1,287,387

Total Employee Benefits Fund Expenditure Budget	<u><u>\$11,336,835</u></u>
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**Employee Benefits Fund Operating Budget Summary
Expenditure Trend - FY 2000-01 to FY 2004-05
FY 2004-05 Adopted Budget**

Category of Expenditure:	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>
Medical, Dental, and Vision Claims	\$5,424,120	\$ 5,931,590	7,207,866	\$7,246,752	\$7,683,399
Prescription Drugs and County Pharmacy	1,473,391	1,473,497	1,735,725	2,095,703	2,366,049
Life Ins Prem/Admin Fees/Long Term Care	1,123,019	929,648	1,345,255	1,613,747	1,287,387
Total Emp Benefits Expenditures	\$8,020,530	\$8,334,735	10,288,846	\$10,956,202	\$11,336,835



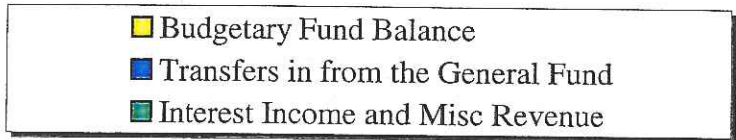
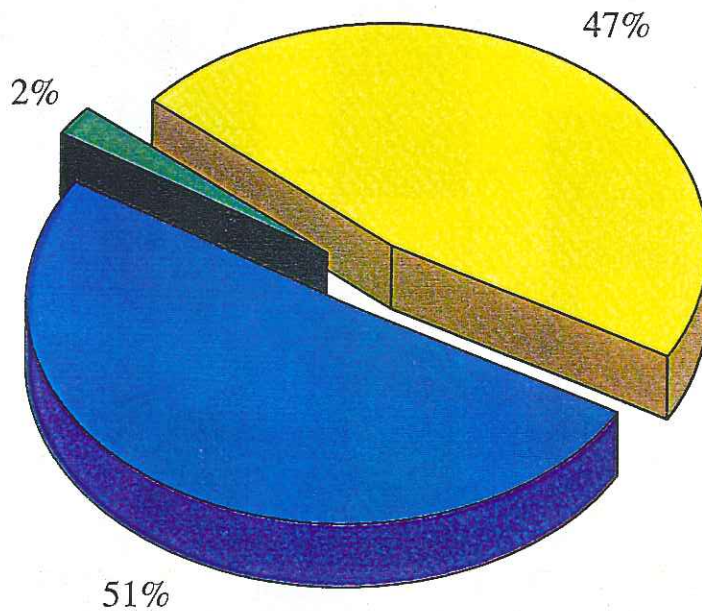
FY 2000-01, FY 2001-02, and FY 2002-03 are actual expenditures; FY 2003-04 represents estimated expenditures; FY 2004-05 is the adopted budget.

Worker's Compensation Fund
Revenue, Transfers, and Budgetary Fund Balance Summary
FY 2004-05 Adopted Budget

Source:

Budgetary Fund Balance	845,305
Transfers in from the General Fund	909,000
Interest Income and Misc Revenue	41,753

Total Worker's Compensation Fund	\$1,796,058
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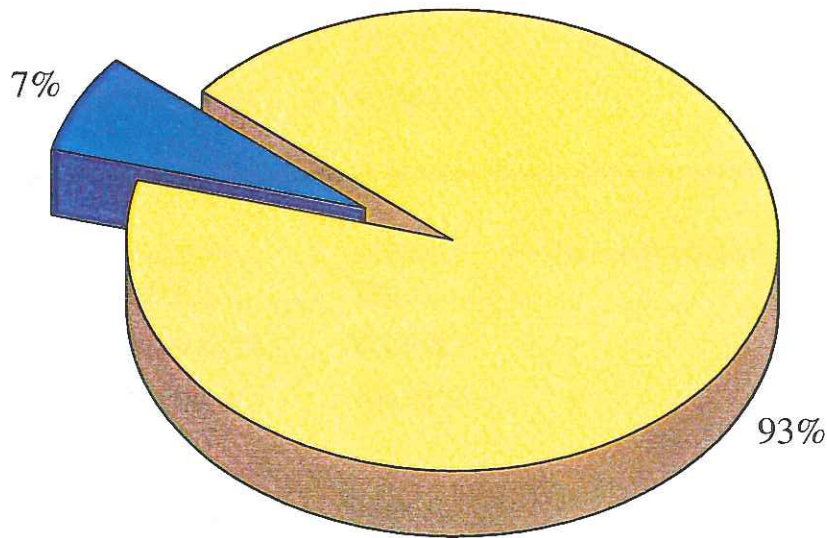


**Worker's Compensation Fund Operating Budget Summary
by Major Expenditure Category
FY 2004-05 Adopted Budget**

Category of Expenditure:

Claims	\$1,670,497
Stop-Loss Coverage/Administration Fees	125,561

Total Worker's Comp Fund Expenditure Budget	<u><u>\$1,796,058</u></u>
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Revenue and Expenditure Budgets

▶ Internal Service Funds ◀

	<u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2003-04</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2004-05</u>
Summary Internal Service Funds 4000			
Miscellaneous Revenue:			
Prepaid Health Insurance Premiums/Ins Recovery	\$ 2,873,659	\$ 3,102,681	\$ 9,427,764
Miscellaneous Reimbursements	-	-	-
Interest Income	<u>16,407</u>	<u>10,179</u>	<u>7,745</u>
Total Operating Revenue	2,890,067	3,112,860	9,435,509
Operating Transfers In	8,385,405	2,751,397	2,751,397
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>1,227,529</u>	<u>1,476,658</u>	<u>1,117,871</u>
Total Revenues, Transfers and Fund Balance	\$ 12,503,001	\$ 7,340,915	\$ 13,304,777
Total Expenditures	\$ 11,040,832	\$ 11,709,720	\$ 13,304,777
Employee Benefit Fund 4010			
Miscellaneous Revenue:			
Prepaid Health Insurance Premiums/Ins Recovery	\$ 2,866,934	\$ 3,066,264	\$ 9,393,756
Interest Income	<u>2,643</u>	<u>2,434</u>	<u>-</u>
Total Operating Revenue	2,869,578	3,068,698	9,393,756
Operating Transfers In	7,550,904	7,793,073	1,822,397
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>68,987</u>	<u>215,113</u>	<u>120,682</u>
Total Revenues, Transfers and Fund Balance	\$ 10,489,469	\$ 11,076,884	\$ 11,336,835
Total Expenditures	\$ 10,288,846	\$ 10,956,202	\$ 11,336,835
Workers' Compensation Fund 4020			
Miscellaneous Revenue:			
Expend. recovered - PP Ins.	\$ 6,725	\$ 36,417	\$ 34,008
Interest Income	<u>13,764</u>	<u>7,745</u>	<u>7,745</u>
Total Operating Revenue	20,489	44,162	41,753
Operating Transfers In	749,501	415,000	909,000
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>1,078,032</u>	<u>1,121,557</u>	<u>845,305</u>
Total Revenues, Transfers and Fund Balance	\$ 1,848,022	\$ 1,580,719	\$ 1,796,058
Total Expenditures	\$ 726,464	\$ 735,414	\$ 1,796,058

Revenue and Expenditure Budgets

▶ Internal Service Funds ◀

	<u>Actual</u> <u>FY 2002-03</u>	<u>Estimated</u> <u>Actual</u> <u>FY 2003-04</u>	<u>Estimated</u> <u>Budget</u> <u>FY 2004-05</u>
Self Insurance Fund 4030			
Miscellaneous Revenue:			
Miscellaneous Reimbursements	-	-	-
Interest Income	-	-	-
Total Operating Revenue	-	-	-
Operating Transfers In	85,000	30,000	20,000
Operating Transfers Out	-	-	-
Budgetary Fund Balance	<u>80,510</u>	<u>139,988</u>	<u>151,884</u>
Total Revenues, Transfers and Fund Balance	\$ 165,510	\$ 169,988	\$ 171,884
Total Expenditures	\$ 25,522	\$ 18,104	\$ 171,884

Statement of Expenditures
▶ Internal Service Funds ◀

Summary	Internal Service Funds 4000-0000	Actual Exp & Encumbrances FY 2002-03	Est Actual Expenditures FY 2003-04	Adopted Budget FY 2004-05
	54500 Administration Expense	\$ 1,471,961	\$ 1,728,308	\$ 1,412,948
	54520 Medical Expense	9,543,349	9,963,308	11,719,945
	54541 Tort Claims	25,522	18,104	171,884
	Transfers Out	-	-	-
	Total	11,040,832	11,709,720	13,304,777
4010-0000 Employee Benefit				
	54501 Life Ins Premiums/Admin Fees/Long Term Care	1,345,255	1,613,747	1,287,387
	54521 Medical Claims	7,066,656	7,110,043	7,537,667
	54522 Prescription Drugs	1,647,485	1,988,664	2,245,202
	54523 County Pharmacy	88,240	107,039	120,847
	54524 Vision Claims	141,210	136,709	145,732
	Total	10,288,846	10,956,202	11,336,835
4020-0000 Worker's Compensation				
	54502 Stop-Loss Coverage/Administration Fees	126,706	114,561	125,561
	54531 Claims	599,758	620,853	1,670,497
	Total	726,464	735,414	1,796,058
4030-0000 Self Insurance				
	54541 Tort Claims	25,522	18,104	171,884
	Total	25,522	18,104	171,884



Appendix



FUND LISTING
Fiscal Year 2004-2005

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 2004-2005

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
Centralized HR/ Environ 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 Assist Board Staffing..	6101
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, 2004**

	OIA-Juvenile Center 1997	CSI-Energy Savings 1999	OIA-HVAC Other 2001	Total Annual Payments
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
11/01/03	160,000.00	60,960.00	220,960.00		
05/01/04		56,720.00	56,720.00	277,680.00	03/04
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
TOTALS	<u>\$ 2,750,000.00</u>	<u>\$ 1,600,710.00</u>	<u>\$ 4,350,710.00</u>		

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
12/16/03	146,297.62	79,839.30	226,136.92
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
TOTALS	<u>\$ 1,631,840.00</u>	<u>\$ 629,529.20</u>	<u>\$ 2,261,369.20</u>

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
08/01/03		107,181.25	107,181.25		
02/01/04	240,000.00	107,181.25	347,181.25	454,362.50	03/04
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
TOTALS	\$ 4,765,000.00	\$ 2,145,245.06	\$ 6,910,245.06		

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 2004-05 includes the following operating transfers:

From: 1001 General Fund		\$(3,317,755)
To: 2010 Capital Improvement Regular		566,358
4010 Employee Benefits		1,822,397
4020 Workers Compensation		909,000
4030 Self Insurance		<u>20,000</u>
Total		<u>3,317,755</u>

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