

COMMON CASH FUNDS:

- 1 COUNTY ROAD FUNDS
- 2 RESALE PROPERTY FUND
- 3 E-911
- 4 MORTGAGE CERTIFICATION FEE
- 5 SHERIFF SERVICE FUND
- 6 SHERIFF'S TRAINING FUND
- 7 BOARD OF PRISONERS ACCOUNT
- 8 COMMISSARY ACCOUNT
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- 13 COURT CLERK FUND
- 14 COUNTY CLERK'S RECORDS MANAGEMENT AND
PRESERVATION FUND

COUNTY ROAD FUNDS

Control: County Commissioners

Primary Sources of Funds	% to county highway	% to CBRIF
Gasoline, \$0.16/gal	30.125	2.297
Diesel, \$0.13/gal	30.43	3.36
Special Fuel, \$0.16/gal	31.2784	2.7344
Motor Vehicle Mileage Tax (but not less than prior year)	13.45	15.00
Gross Production	7.14	3.745

These taxes are transferred from OTC based on several formulas that take into account county population, miles of county roads, and county land area. These excise taxes are apportioned using the following five formulas:

(The county allocation for a given tax is found by calculating the county total for a given variable and dividing it by the state total for the same variable, then multiplying this ratio times the weight assigned to each variable, then summing the weights.)

(1) A portion of the Gasoline and Diesel Taxes

$$\begin{array}{rclcl} \text{Rural Pop.} & + & \text{Road Miles} & + & \text{Area} & = & \text{County Allocation} \\ 1/3 \text{ (County Ratio)} & & 1/3 \text{ (C.R.)} & & 1/3 \text{ (C.R.)} & & \end{array}$$

(2) \$.01 Special Fuel Apportionment

$$\begin{array}{rclcl} \text{Rural Pop.} & + & \text{Road Miles} & + & \text{Area} & = & \text{County Allocation} \\ 1/3 \text{ (C.R.)} & & 1/3 \text{ (C.R.)} & & 1/3 \text{ (C.R.)} & & \end{array}$$

(3) \$.06 Special Fuel Apportionment

$$\begin{array}{rclcl} \text{Total Pop.} & + & \text{Area} & = & \text{County Allocation} \\ 1/2 \text{ (C.R.)} & & 1/2 \text{ (C.R.)} & & \end{array}$$

(4) Portions of Gasoline, Diesel, and Special Fuel Taxes

$$\begin{array}{rclcl} \text{Collector Miles} & + & \text{Vehicle Miles} & + & \text{Bridge Factor} & = & \text{Pre-Terrain Factor} \\ 20\% \text{ (C.R.)} & & 20\% \text{ (C.R.)} & & 60\% \text{ (C.R.)} & & \end{array}$$

$$\text{Pre-Terrain Factor} * \text{Terrain Adjustment} = \text{County Allocation}$$

(5) Remaining Gasoline, Special Fuel, and Diesel Fuel Taxes + Motor Vehicle Registration and License Fees

$$\begin{array}{rclcl} \text{Total Pop.} & + & \text{Road Miles} & + & \text{Area} & = & \text{County Allocation} \\ 30\% \text{ (C.R.)} & & 40\% \text{ (C.R.)} & & 30\% \text{ (C.R.)} & & \end{array}$$

Resource: "Primary Sources of County Road Funding," Oklahoma Cooperative Extension Fact Sheet, F-889, by Notie Lansford.

COUNTY ROAD FUNDS

Other Sources of Road Fund Money

Sale of County Property
Income from Lease or Rental
Pipe Line Permits
Interest from Investments
Local Participation
State Participation
Federal Participation
Tribal Funds for joint projects
Federal Emergency Mgmt Agency
Insurance & Refunds
Sale of Supplies
Refunds and Reimbursements

Note, the Cash Balance is carried forward from one year to the next i.e. revolving fund.

RESALE PROPERTY FUND

Control: County Treasurer

Sources:

Penalties / Interest on delinquent ad valorem taxes 68 O.S. §§ 2913 & 3137
1 1/2 % per month but not exceeding 100% of the tax due

Uses: Primarily for the collection of delinquent taxes.

MORTGAGE CERTIFICATION FEE

Control: County Treasurer

Sources:

Co. Treasurer's Mortgage Certification Fee Account 68 O.S. § 1904
The fee rate per \$100 of mortgage depends upon years of the mortgage. Plus \$10.00 for each mortgage

Uses: Lawful operation of the treasurer's office.

E-911 Telephone Service, 63 O.S. § 2861 -2872

Control: Board of County Commissioners or E-911 Board

Source: A fee not to exceed 15% of the telephone tariff rate, submitted to vote of the people by the board of county commissioners;

Use: For the purpose of operating an emergency telephone service.

Sheriff Service Fund, 19 O.S. § 514.1

Sheriff Sale Fee resulting from court ordered sale of property 28 O.S. § 152.1
\$75.00 (collected by Court Clerk)

¹Service Fee for serving or endeavoring to serve for each writ, 28 O.S. § 153.A.9
warrant, order, process, command, notice, or pursuit of fugitive.
\$50 or mileage within county; \$50 or actual expenses, whichever
is greater when outside of county.
Court Clerk issuing a misdemeanor warrant gets 10% of this fee. 28 OS § 153.J.1
The 10% goes into the Court Clerk Revolving Fund.

Additional \$10/conviction for the purpose of courthouse security. 28 OS § 153.E

Arrest fee in criminal case 28 O.S. § 153.2
\$5.00 for each defendant arrested to defer the costs of the arrest.

Telephone system for county prisoners 19 O.S. § 180.43.E
Any revenues received

Finger printing for OK Self Defense Act: Up to \$25.00 for sets of prints 19 O.S. § 14.3

Uses: All fees collected by the sheriff from taking fingerprints pursuant to the provisions of this paragraph shall be retained by the sheriff and deposited into the Sheriff's Service Fee Account;

Sheriff's Training Fund, 22 O.S. § 1325

Sheriff is authorized to sell personal property in his possession and deposit with any money which has come into his possession if owner is not found or does not claim the property.

Uses: The sheriff may expend the money for purchase of equipment, materials, or supplies that may be used in crime prevention, education, training, or programming. May also be expended for expense of sheriff or deputy to attend law enforcement or public safety training courses.

Dept. of Corrections Prisoners Account, 22 O.S. § 991a-2.C

Contract with State (or City or Federal Government) for boarding their prisoners. 19 O.S. § 180.43.A

Uses: Incarceration expenses plus "The sheriff shall be permitted to expend any surplus in the revolving fund for administering expenses for salaries, training, equipment, or travel, or for capital expenditures."

Sheriff's Commissary Account, 19 O.S. § 514.2

\$20.00 or mileage (as per O.S.) for each writ, warrant, order,
process, command, notice, or pursuit of fugitive.

¹ Process of Service Fee for Juveniles placed in General Fund 28 O.S. § 162
Uses: Proceeds from a county jail commissary may be expended to improve or provide jail services and for training equipment, travel, or for capital expenditures. 19 O.S. § 180.43

Community Service Sentencing Program, 22 O.S. § 991a-4.1

Up to \$20.00 / day from Dept. of Corrections (if not already receiving payments)
Up to \$10.00 / day if receiving payments already from another source
DOC reimburses county for cost of required emergency medical care.

Mechanic's Lien Fee Account, 19 O.S. § 265

Control: County Clerk

Source:

Notice of mechanic's or oil & gas lien filed against a property	42 O.S. § 143.1
\$8.00 per notice	28 O.S. § 32
\$2.00 per additional page	
Plus the actual cost of postage	
Fees for Copies	
\$1.00 per page.	28 O.S. § 32 (B)

Use: Lawful operation of the county clerk's office

Visual Inspection Program, 68 O.S. §§ 2822 - 2823

Control: County Assessor

Source: General Fund (usually)

Comprehensive Visual Inspection Program budget is filed with Excise Board or County Budget Board. The cost of the program is divided among the various taxing entities according to their tax levy the prior year.

Use: Expenses directly attributable to the visual inspection program.

County Clerk's Records Management and Preservation Fund

Control: County Clerk

28 O.S. § 32 C

Source: "in addition to all other fees required by law, the county clerk shall collect Ten Dollars (\$10.00) for each instrument recorded with the Registrar of Deeds."

Uses: "For the purpose of preserving, maintaining, and archiving recorded instruments including, but not limited to, records management, records preservation, automation, modernization, and related lawful expenditures"