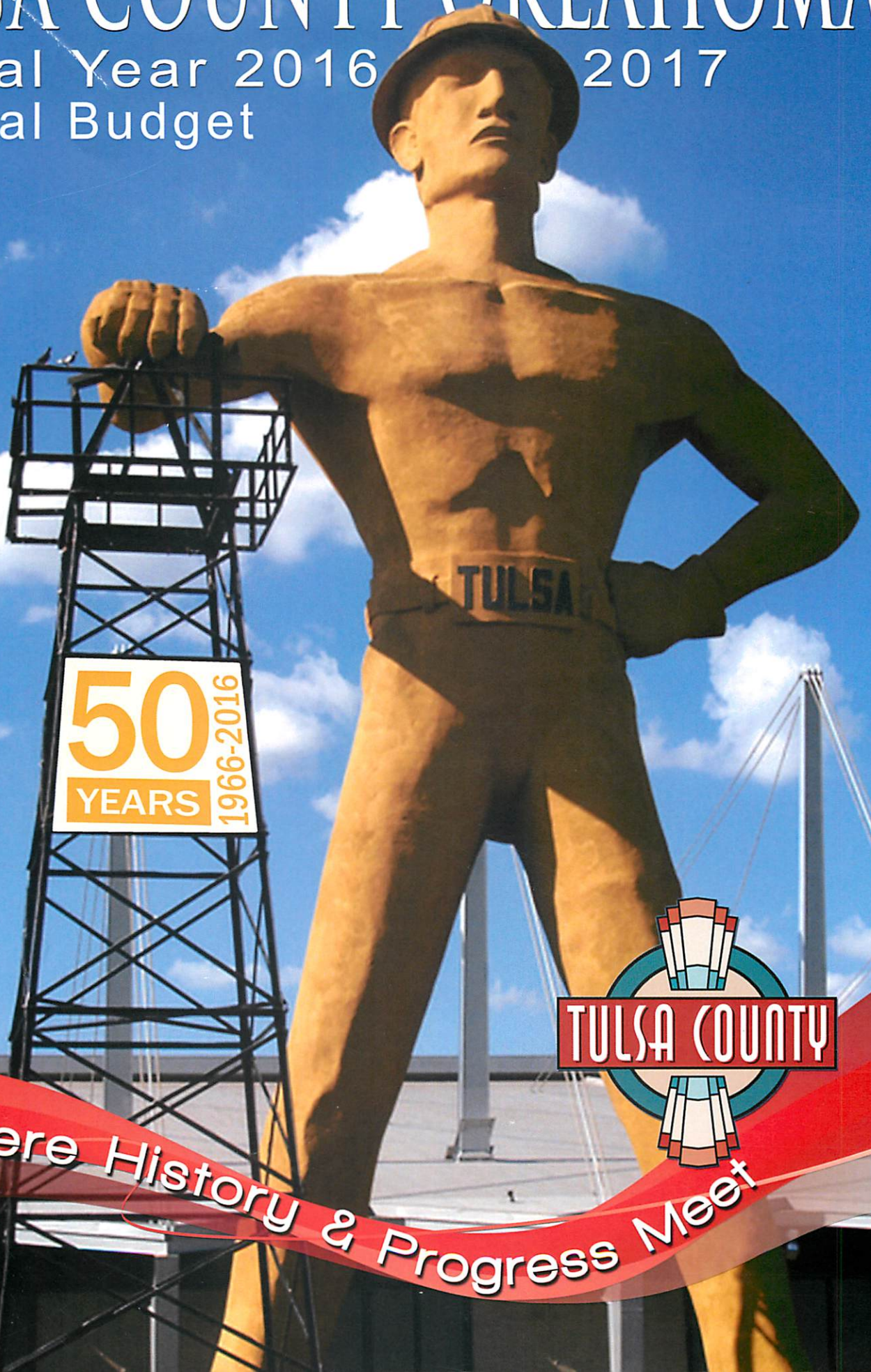


# TULSA COUNTY OKLAHOMA

Fiscal Year 2016 2017  
Annual Budget



Where History & Progress Meet



## **Budget and Financial Plan**

### **For Appropriated Funds**

### **Fiscal Year 2016-2017**

Proposed for Adoption By:

Karen Keith, **Chairman**

Pat Key, **Vice Chairman**

Tulsa County Budget Board

Pat Key, **Secretary**

**Members:**

Ron Peters

John Smaligo, Jr.

Vic Regalado

J. Dennis Semler

Sally Howe Smith

Ken Yazel



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Tulsa County  
Oklahoma**

For the Fiscal Year Beginning

**July 1, 2015**

Executive Director



## TULSA COUNTY BUDGET BOARD

Tulsa County Administration Building, Room 116  
500 South Denver  
Tulsa, Oklahoma 74103-3832  
918.596.5000

June 15, 2016

TO THE TAXPAYERS OF TULSA COUNTY, OKLAHOMA:

The Budget Board of the County of Tulsa, Oklahoma, as authorized in the Oklahoma Statutes (Section 1413B of the County Budget Act), submits the budget for Tulsa County for fiscal year 2017.

The 2016-2017 County budgets were prepared under the direction of the Tulsa County Budget Board, which was created in May, 1981, according to Oklahoma law. The members are:

Karen Keith, Commissioner, District #2, Chairman  
John Smaligo, Commissioner, District #1,  
Ron Peters, Commissioner, District #3  
J. Dennis Semler, Treasurer  
Pat Key, County Clerk  
Sally Howe Smith, Court Clerk  
Ken Yazel, County Assessor  
Vic Regalado, Sheriff

The Budget Board, or working committees thereof, met regularly through May, 2016. Estimates of revenues from all County functions were received. During the course of its meetings the Budget Board was successful in producing the attached General Fund balanced budget which totals \$74,441,267.00.

Karen Keith, Chairman

RECEIVED

JUN 23 2016

State Auditor  
and Inspector

# Table of Contents



## Budget Message

What's New in the Fiscal Year 2016-2017 Budget Book .....	9
Organizational Structure / Impact on Planning Processes and Long-term Goals .....	10
Local Economic Conditions .....	10
Emerging Issues Facing the County .....	10
2016-2017 Budgetary Issues and Solutions.....	11
Budget Process and Calendar .....	12
Capital Improvement Projects .....	13
Fund Balances .....	13
Major Revenues and Expenditure Trends.....	15
Revenue, Expenditure, and Unrestricted Fund Balance Trends.....	16
Changes in Personnel Staffing Levels .....	17
Long-Term Debt.....	17

## General Information

Mission Statement.....	19
Organizational Chart .....	20
Elected Officials .....	21
Profile of Tulsa County .....	23
History of Tulsa County.....	34
Demographic Highlights .....	36
Non-Financial Goals and Achievements .....	38
Performance Measures and Goals .....	39
Performance Measures by Department .....	40
Budget Process and Calendar .....	41
Budget Revisions and Amendments.....	42
Description of Accounting and Budgeting System.....	43
Basis of Accounting and Budgeting .....	44
Summary of Long Term Debt .....	46
Fiscal and Budget Policies.....	47

## Financial Summaries

### All Appropriated Funds

Fund Descriptions.....	52
Projected Change in Fund Balance.....	54
Revenue Definitions and Assumptions.....	55
Revenue Assumptions and Projections.....	59
Budgeted Revenue by Source .....	60
Budgeted Revenue Detail .....	61
Expense Definitions and Assumptions .....	65
Budget by Division.....	66

### General Fund

General Fund Budgetary Highlights .....	71
Budget Reduction/Increase by Major General Fund Depts.....	72
General Fund Overview.....	73
General Fund Revenues – Assumptions and Projections .....	74
Revenue by Source .....	75
Revenue Summary by Source .....	78
Expense Definitions and Assumptions .....	80
Expenditures by Category.....	81
Department Expenditure Budget Summary .....	84

### Special Revenue Funds

Revenue Assumptions and Projections.....	94
Revenue Summary.....	95
Expenditure Summary .....	98
Special Revenue Funds Expenditure Detail and Overview .....	99
Assessor's Visual Inspection Fund .....	101
County Parks Fund.....	102
Engineer's Highway Fund.....	103
Juvenile Detention Fund .....	104
Debt Service Fund.....	105
Parking Fund .....	106
Risk Management.....	107
Special Projects Fund.....	108
County Contribution Jail Fund .....	109

## Tulsa County Summaries

### Section I: County Elected Officials

County Commissioners.....	114
County Clerk .....	125
County Sheriff.....	128
County Assessor .....	133
County Treasurer .....	137
Court Clerk .....	140

**Section II: Budget Board Offices**

Fiscal Officer .....	146
Public Information Officer / Governmental Affairs .....	150
Purchasing .....	152

**Section III: BOCC Divisions - Internal Services**

Human Resources .....	158
Information Technology .....	162
Building Operations .....	169
Administrative Services .....	174

**Section III: BOCC Divisions - Other Services**

Engineering .....	180
Highway District I .....	185
Highway District II .....	186
Highway District III .....	187
Highway Construction .....	188
Levee .....	189
Inspections .....	190
Social Services .....	193
Early Settlement .....	201
Court Services .....	204
County Parks .....	209

**Section IV: Other Offices**

District Attorney .....	216
Election Board .....	220
Juvenile Bureau .....	225
Public Defender .....	231

**Section V: Outside Agencies**

OSU Extension Center .....	238
TAEMA .....	246
INCOG .....	252
Tulsa's Future .....	259
State Auditor .....	263
Drug Court .....	264
River Parks Authority .....	270
Mental Health Court .....	275
Excise Board .....	280

**Miscellaneous Reports****Debt and Lease Information**

Outstanding Debt .....	282
Changes in Debt .....	283
Capital Leases .....	284
Leases Payable .....	285

## **Capital Projects Section**

Nature and Scope of Capital Projects .....	286
Overview of Funded and Unfunded Capital Projects .....	288
Estimated Ongoing Annual Operational Impact.....	290

## **Other Information**

Performance Measures by Department .....	292
Vehicles by Department.....	293
Employees by Department .....	294

## **Operational Information - Not Part of the Tulsa County Budget**

Non-Budget Board Appropriated Fund Descriptions.....	299
Non-Budget Board Appropriated Fund Financial Overviews.....	300
2014-2015 Tax Apportionment Distribution by Entity.....	311

## **Appendix**

Glossary and Acronyms.....	312
County Budget Act.....	317
Adoption of Budget.....	321
Certification of Excise Board.....	322
Affidavit of Publication .....	323



This page intentionally left blank

# Budget Message



To the Citizens of Tulsa County and the Tulsa County Budget Board:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2016-2017 Budget for Tulsa County, Oklahoma. This budget is the result of a legislatively designed process which guides the allocation of county resources within the framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

## **What's New in the Fiscal Year 2016-2017 Budget Book?**

### ***Enhanced Capital Improvement Program Information***

A meaningful five year capital improvement plan was implemented in Fiscal Year 2012-2013. In earlier years departments were to submit a capital wish list for the next five years. Over 97% were unfunded requests. Over the last few years money has been appropriated to specific capital needs. The countywide financial software keeps track of these capital programs in its project module function so that the appropriated dollars can only be used for the approved projects. By using carry over money from budget savings in the prior year, several revenue bond issues, and County cash funds, the 97% unfunded requests in FY 2012-2013 have dropped to 28% in FY 2016-2017. Additional information about ongoing budgetary effects of the funded capital projects is being collected and reported in this document for FY 2016-2017.

### ***Distinguished Budget Presentation Award***

The Government Finance Officers Association awarded Tulsa County, Oklahoma, the Distinguished Budget Presentation Award for the FY 2015-2016 Budget document. This is the sixth consecutive year Tulsa County has been awarded the highest form of recognition in governmental budgeting. Tulsa County is also the first county of the 77 counties in Oklahoma to achieve this award. The award represents a significant achievement by Tulsa County. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, Tulsa County had to satisfy nationally recognized guidelines for effective budget presentation.

### ***Budget Document Redesign***

FY 2016-2017 includes some major budget document redesigns for better readability and content flow. Department sections have been enhanced to include other appropriated funds along with their General Fund information. The Department pages are now separated from the Financial Summary section and are presented in better order to represent their governing authority. The Financial Summary section contains more information but is presented with more content flow from information on All Appropriated Funds to the General Fund to the Special Revenue Funds financial information. Many content pages, such as this section, have been revised into a two column format. This aids in readability, presentation, and cadences of the increasingly large document.

### ***Additional Information Section***

The Fiscal Year 2016-2017 Budget document includes an Additional Information section that includes funds not under the appropriation authority of the Budget Board. Title 62 Section 331 of the Oklahoma State Statutes restricts certain revenues received by "Cash Funds" from being appropriated until after the cash is on hand; and therefore, limits the ability of these funds to provide a formal budget. In the interest of public accountability and transparency, the elected officials whose offices manage and appropriate these "Cash Funds" have decided to provide a general spending plan for inclusion in the 2016-2017 Budget document.

### ***Performance Measures***

"Performance Measures" have been provided by the majority of County departments for a few years now. This information is in addition to the "Goals," "Accomplishments" and "Key Trends and Challenges" that are found in the department pages. The purpose of "Performance Measures" is to provide additional insight into the factors influencing the budget of each department. This information is designed to aid in assessing how well a function, program, and/or activity is provided and how well it meets needs.

Department heads and elected officials are beginning to use performance information in their Department sections and in their oral budget presentations. The extent that performance measure are being used for decision making remains unclear. A goal for the FY 2017-2018 Budget process and calendar is to begin to track how the use of performance measures has affected the decision making process and/or the budget allocation process. Recent research has shown mixed results in the effectiveness of performance measure utilization. Therefore, Tulsa County wants to be able to support their continued utilization of performance measures in their budget process and document.

## Organizational Structure and Its Impact on Planning Processes and Long-Term Goals

Tulsa County's statutory elective form of government differs significantly from a charter form of government or a municipal city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws and the resources allocated to them by the Tulsa County Budget Board. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the Tulsa County Budget Board. The Tulsa County Budget Board has no oversight authority over the operations of each elective office, nor does the Tulsa County Budget Board directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. Under state law, all County-owned property is controlled and managed by the Board of County Commissioners.

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, County officials share a commitment to the commonly-understood purpose of County government to provide responsive, efficient, and ethical government services for the people of Tulsa County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies
- Equipping County employees with adequate knowledge, skills, technology and other resources to deliver public services
- Providing competitive compensation and benefits for County employees

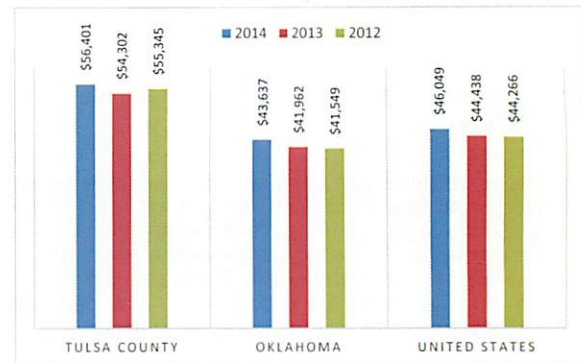
As noted above, the County's statutory organizational structure does not provide a formal mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, County officials collaboratively identify, develop, and achieve progress toward shared County-wide commitments through alternative means. For example, the Tulsa County Budget Board provides an organizational mechanism for policy review and development, as well as consensus-building regarding specific goals, objectives, and budget priorities. The Tulsa County Budget Board is comprised of the three County Commissioners, the County Clerk, the Court Clerk, the County Sheriff, the County Assessor, and the County Treasurer.

### Local Economic Conditions

#### *Per Capita Personal Income*

According to the latest information provided by the Bureau of Economic Analysis of the United States Department of Commerce, in 2014, Tulsa County had a per capita personal income (PCPI) of \$56,401. This PCPI ranked 3rd in the state

and was 129 percent of the state average, \$43,637, and 122 percent of the national average, \$46,049. The 2014 PCPI reflected an increase of 3.87 percent from 2013. This is a decrease from the prior year when there was a -1.88% decrease from 2012 to 2013.



### Emerging Issues Facing the County

#### *Erosion of the County's Primary Tax Base*

The County is significantly dependent on ad valorem tax levies to finance local services, with more than 60% of the County General Fund operating revenues derived from this single revenue source. While the County ad valorem taxes have increased slightly in the last several years, the increases are at levels not seen for many decades. The Oklahoma Intangible Tax Ban Amendment, also known as State Question 766, was on the November 6, 2012 ballot in the state of Oklahoma as a legislatively-referred constitutional amendment, where it was approved. The measure abolished property taxes on intangible personal property. According to Oklahoma Tax Commission data, 90 of the approximately 250 public service companies that now qualify for the tax exemption created by S.Q. 766 took advantage of the tax break this year, at a cost of \$60 million to counties, school districts and career technology centers. Last year AT&T alone received a \$23 million tax break because of S.Q. 766. The information provided by the Oklahoma Tax Commission suggests that counties, school districts and career technology centers will be financially impacted in excess of \$100 million annually over the next few years.

#### *Increasing Health Care Costs*

The County's Health Insurance premiums saw an increase of 4.8% in FY 2013-2014, remained flat in FY 2014-2015, had a 9.3% increase in FY 2015-2016, and an 8.2% increase in FY 2016-2017. Costs have been kept below the 10% level by increasing the deductible from \$2,000 to \$3,000, increasing doctor co-pays, increasing prescription co-pays, and raising the total maximum employee contribution. This increase is an effect of the Affordable Health Care Act. The County Budget Board voted to absorb a portion of the increase in premiums in both FY 2015-2016 and FY 2016-2017. Beginning January 2014, the County began to see impacts of the Affordable Health Care Act, including the following direct costs as a result of the ACA: Health Insurance Industry Fee (1.39% of total premium), Transitional Reinsurance Fee (\$5.25 per member per month) and Patient Centered Outcomes Research Fee (\$0.167 per member per month). A portion of these taxes was passed along to the County's employees ever since FY 2013-2014.

According to healthinsure.org, "Some of the changes that are going to trickle to the local government level include the ability to manage staff and code employees, which may lead to higher costs for the local government administration. There are also penalties for employees who choose to enter a health insurance exchange as opposed to the healthcare offered by the municipality. Finally, there's what's known as a 'Cadillac' tax coming a few years down the road (2018) which puts the responsibility for managing health care costs directly in the laps of some local governments. What this means for municipalities across the country is that anyone with 50 or more employees should consider an educational effort to clarify and inform employees and managers."

The estimated ongoing impact to the County General Fund is in excess of \$550,000 per year. Health insurance coverage for County employees is one of the County's larger budgeted expenditures. The General Fund FY 2016-2017 Budget for this expense is \$5,091,237, up by \$286,000 from FY 2015-2016. The County also budgets \$1,500,000 per year towards the County's self-insurance health care plan, which reduces the cost of health care premiums. This is up \$300,000 from FY 2015-2016.

#### ***Increasing Costs of Unfunded Mandates and Federal/State Cost Shifting to the County***

Reduction of federal and state funding for infrastructure and public safety could have an impact on Tulsa County in the near future. Recent cost shifts at the state level are forcing the County to fund multiple court employees who were previously funded by the State of Oklahoma. Funding cuts by the State of Oklahoma for detention of juveniles by the Juvenile Bureau of the District Court are being seen. Other state mandated programs seeing cuts which will affect the County are Public Defender's Office, District Attorney's Office, Department of Corrections inmate reimbursements and Courthouse utility reimbursements.

#### ***2016-2017 Budgetary Issues and Solutions***

As previously noted, the County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities, but these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the Tulsa County Budget Board and the Fiscal Office evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official. Financial information on these "Cash Funds" is included in the Additional Information section of the Fiscal Year 2016-2017 Budget document. Individual departmental goals tend to significantly impact the development of the budget. In evaluating and prioritizing the various needs that are presented in the budget process, highest priority is given to those needs that are driven by essential statutory functions, where the County is required by state law to perform certain duties or to provide specific services and has no authority to eliminate program activity or services. This is another significant difference between the County and municipal governments. Whereas most municipal governments are able to exercise some degree of control regarding the scope of services provided to their citizens, the County is mandated by state law to provide certain services and these comprise the overwhelming majority of all County services provided. These services consist primarily of state responsibilities which have been delegated to local county governments and include such things as: operation of court related activities, operation of

a Juvenile Office and a Juvenile Detention Center, operation of a County Jail, law enforcement services for all unincorporated areas of the County, maintenance and retention of property records for all of the County, assessment of all County property, collection of property taxes for all political subdivisions within the County, voter registration and election activity, and maintenance of County roads. Over the years, the Board of County Commissioners has authorized additional services beyond those identified above; however, the overwhelming majority of County spending is directed toward statutorily required services.

In light of the ongoing economic conditions and their impact on operating revenues, the primary budget focus in FY 2016-2017 is cost containment and cost reduction where possible. This has been an ongoing focus since FY 2008-2009, and continues to drive the budget decision process. To date the County has avoided making program or service cuts.

#### ***2016-2017 Budgetary Issue: Stagnant or Declining Revenues***

The County's most significant revenue source, ad valorem (property) tax, began stagnating in Fiscal Year 2009-2010. The average rate of growth from FY 2009-2010 to FY 2014-2015 was 1.8%. The growth rate for FY 2015-2016 is estimated to be 2.28%. The declining growth rate has been the result of the recession, yet Tulsa County, in general, has fared better than most states and has seen a recent increase in property values and new construction. State regulation could further negatively impact ad valorem tax collections.

***Budgetary Impact—*** Overall, revenues to the County's General Fund have remained stagnant for the past few years, presenting significant budgetary challenges. In order to avoid staffing or service reductions, the general budgetary approach included the following:

- Departments asked to attempt to keep their overall operating expenses flat for FY 2016-2017
- Few, if any, new programs or expansions in existing service levels
- Cost containment and cost-savings measures
- Using portions of fund balance (i.e., reducing undesignated/unreserved fund balance)

#### ***2016-2017 Budgetary Issue: Continued Increase in revenue shortages and expenditure increases in County Jail Operations***

The Tulsa County Jail began experiencing severe revenue shortages in FY 2013-2014. One of the primary reasons was the pulling of state inmates by the Oklahoma Department of Corrections. Although the DOC paid an inadequate per diem rate, the total collections prior to FY 2013-2014 exceeded \$2.5 million. The FY 2015-2016 DOC revenue is estimated to be only \$800,000. Another is the shortage paid by the City of Tulsa for municipal inmates. The FY 2015-2016 revenue from the City of Tulsa is expected to also be around \$800,000. The cost of housing the City of Tulsa municipal inmates exceeds \$2.5 million. Federal ICE inmate revenue has also decreased substantially over the last few years. Although the revenues have been down in recent years the expenses driven by the Tulsa County Sheriff's Office which operates the jail has

increased greatly. Pay raises have been given to jail employees without the revenue to support them. A higher than appropriate number of certified deputies are on the jail payroll in positions which could be performed by lower paid non-certified detention officers. Contracts with both the food vendor and the medical provider have increased each year and utilities have gone up.

**Budgetary Impact**— The 2016-2017 Budget includes a contingency account of \$2.4 million to supplement jail operations should the shortfall continue into FY 2016-2017. The first new County Sheriff took office on April 5<sup>th</sup>, 2016 in over 27 years. It is his intention to address the many revenue and expenditure issues very early into FY 2016-2017.

**2016-2017 Budgetary Issue: Employee Salaries Remain at Lower than Average Levels**

While Tulsa County ranks 3rd in the state in monthly salaries at \$3,836, the average County employee monthly salary is only \$3,407. Included in this average are the Board of County Commissioners and Court Clerk Office's employees, whose average salary is \$3,231, with 790 of the 1563 employees earning less than the average. Prior to Fiscal Year 2012-2013, these employees under the direction of the Board of County Commissioners and Court Clerk's Office had not received a pay increase since July 1, 2008. In December of 2012 the Budget Board voted to approve a 2% increase in salary to those employees who had not received a raise since 2008. Instead of a raise, some employees saw their take-home pay shrink in 2013 due to higher Social Security and Medicare taxes which were figured on their new 2% higher salary.

Although the very small salary-increase cost saving technique has aided the County in keeping costs down in recent years, as the policy continues it has created more employee turnover. Costs associated with the increase in employee turnover are undetermined. Attracting new well qualified employees has become more difficult, as well, requiring more recruiting efforts.

There were pay raises in FY 2015-2016 in most of the elected official offices and a minimal pay increase for Board of County Commissioners employees. The BOCC pay increases were equivalent to a 3% increase in salary costs for employees with over a year of service. It is undetermined whether there will be additional raises in FY 2016-2017. The Budget Board approved covering a portion of the health care premium increase for FY 2015-2016 and in FY 2016-2017.

**Budgetary Impact** - Impact on the County General Fund due to salary changes is an increase of \$417,459 in the FY 2016-2017 Budget over the FY 2015-2016 Budget in payroll accounts. This includes all elected offices and the BOCC employees.

## **Budget Process and Calendar**

Tulsa County is a Budget Board county where the annual budget process is governed by Title 19, Sections 1401 through 1421 of the Oklahoma Statutes. The process and deadlines set forth by statute are primarily designed to provide a means for independent elected officials to formally communicate their budgetary needs to the Budget Board and the Fiscal Officer each year, to ensure that public hearings are held, and to ensure that the public has access to all budgetary documents and information. The FY 2016-2017 Budget Calendar was adopted by the Budget Board on January 19, 2016.

### **Budget Preparation**

Jan. 21: Payroll sends Personnel File to Bookkeepers

Jan. 29: Fiscal Office distributes Budget Packet to departments for FY 2016-2017 Estimate of Revenue and Estimate of Needs

Feb. 8: Departments return Personnel Files to Payroll with changes

Feb. 10-12: Next Year Budget Entry Training

Feb. 19: Payroll enters 2016-2017 Salary and Benefit Projection into Budget Projection

March 7: 2016 Budget Revenue & Expense Projections, 2017 Revenue & Expense Budgets completed in MUNIS

March 11: CIP and Target Overruns, 2016 & 2017 Performance Measures, 2017 Goals, 2017 Challenges and Trends, 2016 Accomplishments to Fiscal Officer

### **Budget Interviews**

April 6: Budget Interviews/Hearings

April 7: Budget Interviews/Hearings

### **Budget Completion and Adoption**

May 13: Notice to Publisher

May 20: Publication of "Notice of Public Hearing" (Must be published at least five days before date of hearing)

June 13: Published Budget presented to Budget Board. Public Hearing, presentation and possible adoption (Must be held by June 15)

June 20: Budget adoption (Must be adopted by June 23)

June 22: Presentation to County Excise Board

July 1: Budget effective date

July 15: Protest period ends

## Capital Improvement Projects

The County's infrastructure-related improvement projects are small-scale and funded on a pay-as-you-go basis from the annual operating revenues in the Highway Fund. As a result, they are budgeted and accounted for within the Highway Fund's annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects that are budgeted and accounted for within a capital project fund of the Tulsa County Industrial Authority. The Tulsa County Industrial Authority is a separate legal entity. The Tulsa County Budget Board does not have appropriation authority over the Tulsa County Industrial Authority and therefore its budget is not presented in this document. Projects of this nature typically require several years to complete and are usually financed with special revenues dedicated to the project, such as the Four to Fix the County sales tax or the Vision 2025 sales tax.

Voters approved two County capital projects on April 1, 2014. Revenue bonds were issued in FY 2015-2016 to fund the projects. Payment on the bonds is approved through a County sales tax.

A .041% sales tax began to be collected and pledged for fifteen years beginning in July 2014 for acquiring, constructing, and furnishing a juvenile justice courts and detention center, including parking and land acquisition. The County has \$2.9 million set aside to supplement the costs associated with this project.

A .026% sales tax began to be collected and pledged for fifteen years also, beginning July 2014 for acquiring, constructing and furnishing four additional detention pods at The David L. Moss Criminal Justice Center (Tulsa County Jail). Included in this project are a juvenile pod and a mental health pod. There is a provision in the language to provide for some of the sales tax collections to go towards the additional operating costs.

Although a summary of The Five-Year Capital Improvements Program is included in this Budget document, the County does prepare a detailed Five-Year Capital Improvements Program separate from this Budget. For the five-year period FY 2017-2021, a total of \$97,296,473 in projects has been requested. The two above projects and several smaller projects make up \$69,851,673 with a determined funding source. Other projects totaling \$27,444,800 have no funding source.

## Fund Balances

The County continues to meet minimum fund balance targets in its major operating funds. Fund balance is the difference between the assets and liabilities of a particular fund. Detailed information for each fund is available in the Fund Statements section of this document.

Note: GASB No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" changes the Fund Balance definitions. Those changes were reflected in the FY 2014-2015 Budget documents. Fund balance is

classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:

- a. **Nonspendable** – includes amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. The County currently does not have any nonspendable fund balance.
- b. **Restricted** – consists of fund balance with constraints placed on the use of resources either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. The County's highest level of decision-making authority is made by resolution.
- d. **Assigned** – includes amounts that are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by Board action or by management decision when the Board has delegated that authority. Assignments for encumbrances in the General Fund are made through the purchasing process.
- e. **Unassigned** – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the General Fund.

**Assigned fund balances** are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Special Revenue Fund Group.

**Unassigned**, conversely, are discretionary. The **unassigned fund balance** is intended to meet three primary objectives.

**First**, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. Using fund balance in a contingency manner allows the County to continue operations without disruption, even though revenues may decline or significant unforeseen emergency costs are encountered. This use of fund balance must be monitored closely because it cannot be sustained for long. In addition, replenishing fund balance is a slow process, usually requiring several years; therefore, extreme care should be exercised in spending fund balances. As previously noted, the fund balance in the General Fund is being depleted this year as a result of the significant economic slow-down which is causing declining or stagnant revenues and due to the necessary funding of capital projects which are overdue.

**Second**, unassigned fund balance provides resources to meet cash flow requirements and to generate investment income.

**Third**, it allows for financial planning. In the event the Budget Board determines that fund balance levels are more than is needed and that the amounts truly are "surplus," the County may commit these funds to capital or non-recurring needs.

For additional information regarding the County's Fund Balance Policies, please refer to the *Fiscal and Budget Policies*.

**Projected Undesignated/Unreserved Fund Balances at June 30, 2017**

The table below shows the projected changes in fund balances for the coming budget year and the projected fund balance amounts at the end of FY 2016-2017:

The expected decline in fund balance in the General Fund is primarily due to the Budget Board appropriating \$2.4 million for jail operations contingency. Another reason for the expected decline in the fund balance is other employee-related expenses associated with benefits and health care. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2016-2017. Due to the restriction by Oklahoma State Law, revenues must be conservatively budgeted to be no more than 90% of what is projected to be received in the current year (except for ad valorem property taxes). As a result, although fund balance in the General Fund will be reduced, County officials expect the actual reduction to be less than the amount shown in the schedule.

The County Assessor's Visual Inspection Fund must reduce the amount of assessment fees charged for services on behalf of all ad valorem taxing entities in Tulsa County by the amount of beginning fund balance.

The decrease in fund balance in the Juvenile Detention Fund is primarily due to the escalating costs for housing juveniles in the facility, yet the reimbursement rate from the State of Oklahoma has remained unchanged for over six years. Each year the Juvenile Detention Fund has to use fund balance to supplement their revenue. The Juvenile Bureau of the District Court has been working on, and continues to press the state for, higher reimbursement rates.

The County debt limit is set by state statute and is calculated as 5% of the net assessed value. Each year cash on hand in the fund is subtracted from the annual need so the sinking fund tax levy is minimized. For the last two fiscal years the tax

levy brought in a larger sum than necessary to cover the need due to the calculation method required by state law. Therefore, the FY 2016-2017 Budget accounts for a drawdown of the carry-forward of cash in the fund at the end of FY 2015-2016.

	Beginning Balance	FY 2017 Budgeted Revenues	FY 2017 Budgeted Expenditures	Change in Fund Balance	Ending Balance
General Fund	8,819,665	65,632,831	74,441,267	(8,808,436)	11,229
Assessor's Visual Inspection Fund	61,971	2,653,984	2,655,851	(1,867)	60,104
County Parks Fund	4,250,281	3,000,000	3,260,405	(260,405)	3,989,876
Debt Service Fund	31,063	165,407	196,470	(31,063)	
Engineer's Highway Fund	12,429,318	7,250,000	7,250,000		12,429,318
Juvenile Detention Fund	608,518	3,358,322	3,966,840	(608,518)	
Parking Fund	71,617				71,617
Risk Management	6,453,966				6,453,966
Special Projects Fund	7,113,211				7,113,211
County Contribution Jail Fund	196,952				196,952
	<b>40,036,562</b>	<b>82,060,544</b>	<b>91,770,833</b>	<b>(9,710,289)</b>	<b>30,326,273</b>

## Revenue and Expenditure Trends

The chart below illustrates the major revenues of the General Fund and the five major Special Revenue Funds that are budgeted. Various revenues are highlighted and discussed in the Revenues by Source section of this document.

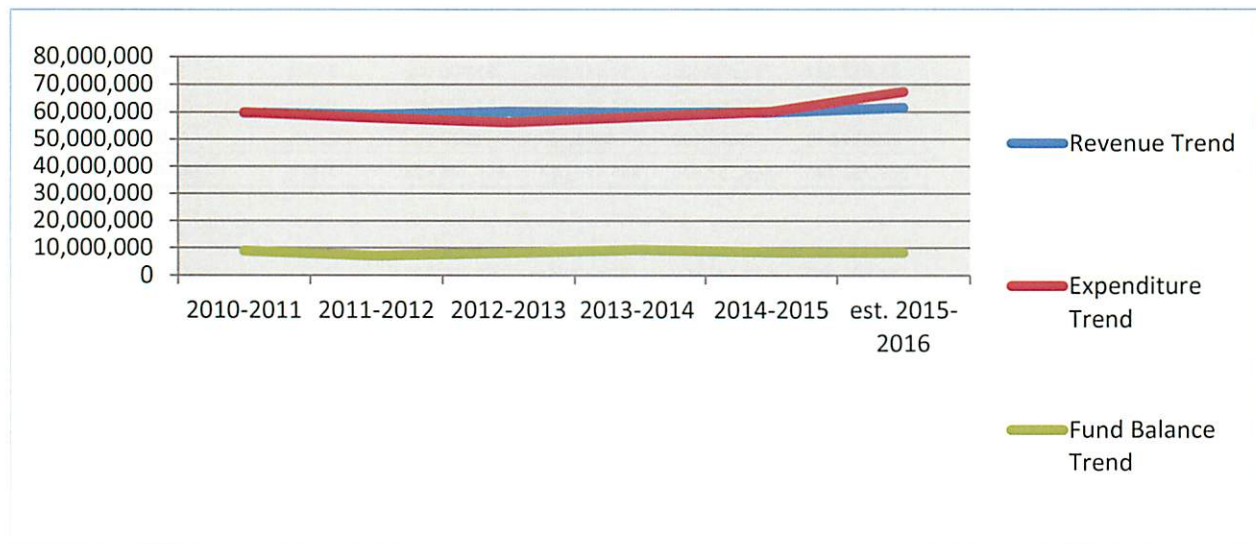
	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
<b>GENERAL FUND</b>						
AD VALOREM TAXES	\$51,524,189	\$52,384,040	\$52,701,387	\$54,282,428	3.62%	72.90%
AD VALOREM PRIOR YEARS	\$1,737,337	\$1,723,000	\$2,035,166	\$1,743,000	1.16%	2.34%
DOCUMENTARY STAMPS	\$1,672,541	\$1,350,000	\$1,642,086	\$1,400,000	3.70%	1.88%
RECORDING FEES	\$1,776,021	\$1,750,000	\$1,819,988	\$1,750,000	0.00%	2.35%
MOTOR VEHICLE FEES	\$994,360	\$950,000	\$976,437	\$970,000	2.11%	1.30%
<b>TOTAL GENERAL FUND</b>	<b>\$57,704,448</b>	<b>\$58,157,040</b>	<b>\$59,175,064</b>	<b>\$60,145,428</b>	<b>3.42%</b>	<b>80.77%</b>
<b>PARK FUND</b>						
SPORTS FEES	\$1,882,067	\$2,147,500	\$2,189,944	\$1,990,000	-7.33%	61.04%
RESTAURANT REVENUE	\$506,979	\$367,500	\$392,500	\$485,000	31.97%	14.88%
<b>TOTAL PARK FUND</b>	<b>\$2,389,046</b>	<b>\$2,515,000</b>	<b>\$2,582,444</b>	<b>\$2,475,000</b>	<b>-1.59%</b>	<b>75.91%</b>
<b>VISUAL INSPECTION FUND</b>						
VISUAL INSPECTION FEES	\$2,550,618	\$2,614,744	\$2,612,386	\$2,653,984	1.50%	99.93%
<b>TOTAL VISUAL INSPECTION FUND</b>	<b>\$2,550,618</b>	<b>\$2,614,744</b>	<b>\$2,612,386</b>	<b>\$2,653,984</b>	<b>1.50%</b>	<b>99.93%</b>
<b>JUVENILE CASH FUND</b>						
STATE GRANTS	\$2,048,857	\$2,246,942	\$2,246,942	\$2,246,942	0.00%	56.64%
OTHER GRANT REVENUE	\$261,329	\$510,580	\$510,580	\$510,580	0.00%	12.87%
<b>TOTAL JUVENILE CASH FUND</b>	<b>\$2,310,186</b>	<b>\$2,757,522</b>	<b>\$2,757,522</b>	<b>\$2,757,522</b>	<b>0.00%</b>	<b>69.51%</b>
<b>DEBT SERVICE FUND</b>						
AD VALOREM TAXES	\$155,865	\$148,462	\$109,215	165,407	11.41%	84.19%
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$155,865</b>	<b>\$148,462</b>	<b>\$109,215</b>	<b>\$165,407</b>	<b>11.41%</b>	<b>84.19%</b>
<b>HIGHWAY FUND</b>						
DIESEL FUEL EXCISE TAX	\$1,520,284	\$1,430,279	\$1,353,612	\$1,390,894	-2.75%	19.18%
GASOLINE EXCISE TAX	\$3,367,346	\$3,243,534	\$3,389,765	\$3,263,949	0.63%	45.02%
MOTOR VEHICLE FEES	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157	0.74%	35.80%
<b>TOTAL HIGHWAY FUND</b>	<b>\$8,081,926</b>	<b>\$7,250,000</b>	<b>\$7,587,621</b>	<b>\$7,250,000</b>	<b>0.00%</b>	<b>100.00%</b>
<b>GRAND TOTAL</b>	<b>\$73,192,089</b>	<b>\$73,442,768</b>	<b>\$74,824,252</b>	<b>\$75,447,341</b>	<b>2.73%</b>	<b>82.19%</b>

## Revenue, Expenditure, and Unrestricted Fund Balance Trends

The graph below illustrates the trends in revenues, expenditures and unrestricted fund balance levels over the past 5 years. It shows the relatively flat revenues in Fiscal Years 2011-2016, the control of expenditures, and the increasing unrestricted fund balance. Each of these elements is discussed in detail in the following sections.

### General Fund Revenue, Expenditure, Unrestricted Fund Balance Trends

Fiscal Years	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	est. 2015-2016
Revenue Trend	59,800,250	59,045,311	60,169,253	59,743,151	59,903,159	61,549,151
Expenditure Trend	59,958,585	57,844,892	56,196,424	58,206,292	60,200,413	67,307,663
Fund Balance Trend	8,882,679	7,162,873	8,185,429	9,227,767	8,400,197	8,342,276



## Changes in Personnel Staffing Levels

The FY 2016-2017 Budget reflects more changes to personnel levels than in recent years for permanent and temporary staffing levels. The net result is an increase of twenty-four full-time positions for the FY 2016-2017 County General Fund Budget. This follows FY 2015-2016 which had a net decrease of ten positions.

### *The Full-Time changes are summarized below:*

Increase 3 Full-Time staff for the Parks Department (funded from General Fund).

Increase 2 Full-Time staff for the Information Technology Department (funded from General Fund).

Increase 14 Full-Time staff for the Juvenile Bureau (funded from Juvenile Detention Cash Fund).

Increase 3 Full-Time staff for the Highway Department (funded from Engineer's Highway Fund).

Increase 1 Full-Time staff for the Treasurer's Office (funded from General Fund).

Increase 1 Full-Time staff for the Administrative Services Department (funded from General Fund).

Increase 3 Full-Time staff for the Building Operations Department (funded from General Fund).

Increase 1 Full-Time staff for the Court Services Department (funded from General Fund).

Decrease 4 Full-Time staff for the Sheriff's Office (funded from the General Fund).

## Long-Term Debt

The County's legal debt limit is equal to 5% of net assessed value. Total assessed valuation at January 30, 2016 is in excess of \$5.4 billion, which results in a legal debt limit of \$271,508,484. The general obligation debt outstanding (\$0) less the amount available in the Debt Service Fund (\$0) is \$0, leaving a legal debt margin of \$271 million. At this time, the County does not intend to issue additional General Obligation bonds in 2016-2017.

The County has no long-term debt. The Debt Service Fund is used to pay judgments against the County. For the past 3 years, judgments against the County have been at historic lows. Funding for the Debt Service Fund comes from ad valorem property tax. Funding for the Debt Service Fund for FY 2016-2017 is one-third of 1% of net assessed value.

The Tulsa County Industrial Authority has issued Revenue Bonds in association with funding for capital projects funded through sales tax. The three capital projects include Tulsa County Vision 2025, David L. Moss Criminal Justice Center expansion (Tulsa County Jail), and a juvenile justice courts and detention center. The Tulsa County Industrial Authority issued Revenue Bonds in association with funding for a capital training facility for the County Sheriff's office. Repayment will be from the Sheriff's Cash Fund. The Tulsa County Budget Board has no appropriation authority over the Tulsa County Industrial Authority or the Sheriff's Cash Fund; therefore the debt of the

Tulsa County Industrial Authority is not part of this Budget. However, discussion on the debt of the Tulsa County Industrial Authority is presented elsewhere in this document for informational purposes only.

## Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, particularly the staff of the Tulsa County Fiscal Office (Stacey Crawford, Marc Langston, Diane Hamilton and Miyuki Dwyer) and the County Procedure Writer (Ken Hargett), whose effort and commitment to excellence have made this document possible.

Respectfully Submitted,

*Tom R. Gerard*

Tulsa County Fiscal Office



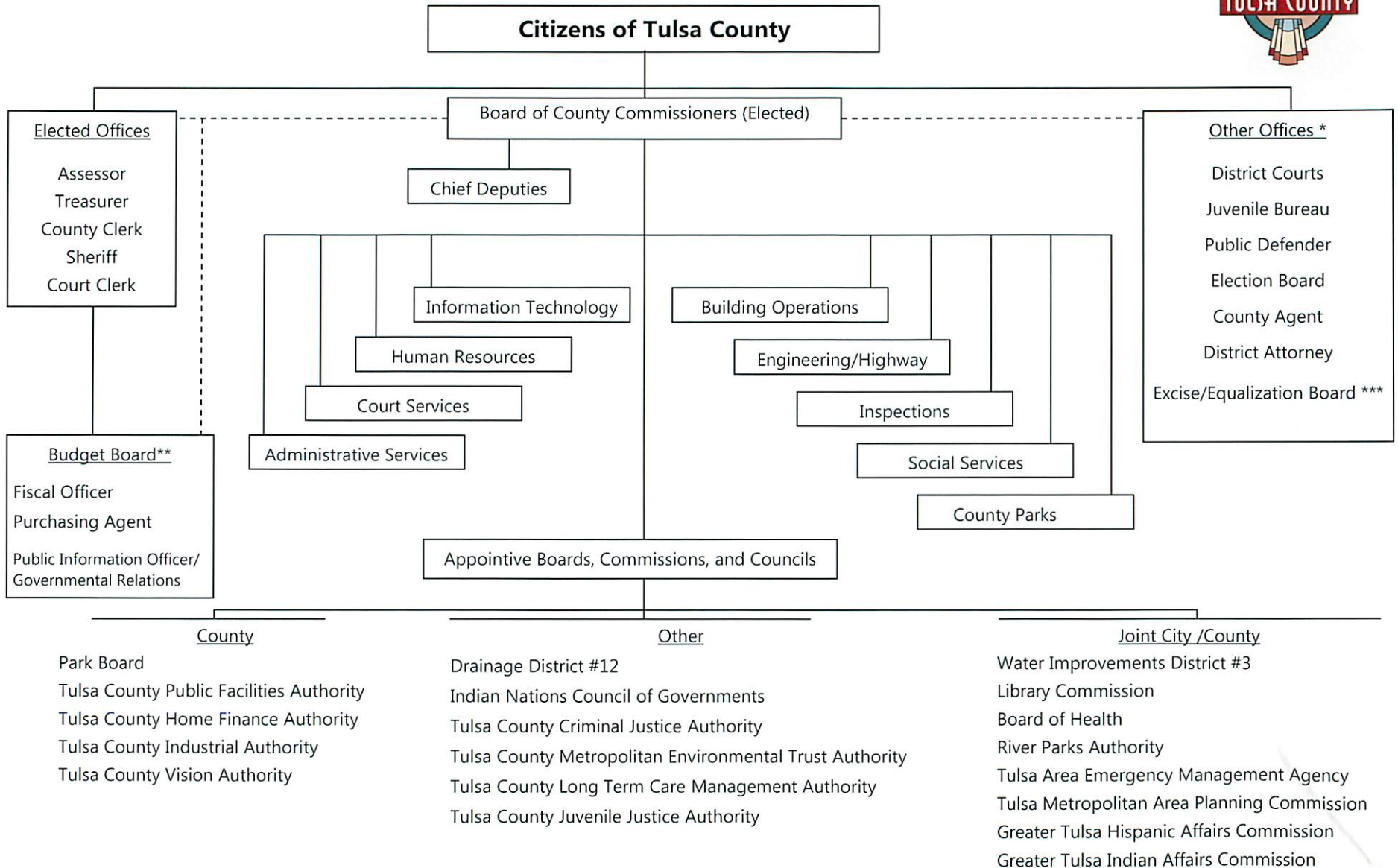
This page intentionally left blank

## Tulsa County Mission Statement



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

# Organizational Chart for Tulsa County, Oklahoma



\* District Court Judges and District Attorney elected by citizens. Others are appointed.

\*\* Membership includes all elected County Officials.

\*\*\* One member appointed by the Board of County Commissioners, one member appointed by the Oklahoma Tax Commission, and one member appointed by the District Judge or a majority of the District Judges in all judicial districts where more than one District Judge is elected.

# Tulsa County, Oklahoma

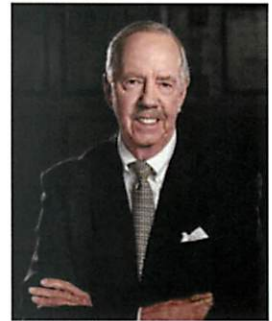
## Elected Officials



*Commissioner, District 1  
John Smaligo, Jr.*



*Commissioner, District 2  
Karen Keith*



*Commissioner, District 3  
Ron Peters*



*County Treasurer  
J. Dennis Semler*



*County Clerk  
Pat Key*



*County Assessor  
Ken Yazel*



*County Sheriff  
Vic Regalado*

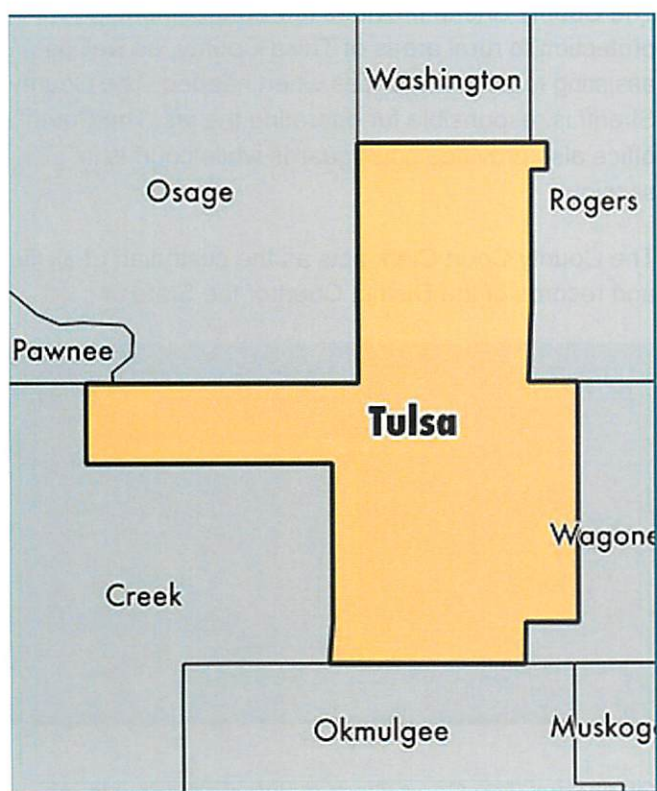


*Court Clerk  
Sally Howe Smith*



This page intentionally left blank

# Profile of Tulsa County



Tulsa County, as well as its political offices, was established under Article 17 of the Oklahoma Constitution, which was ratified on July 16, 1907. The County is located in the northeast portion of Oklahoma. The City of Tulsa serves as the County seat. In 2010, the population of Tulsa County was 603,403, with a total area covering about 587 square miles. The Board of County Commissioners (BOCC), a three-member board, governs the County.

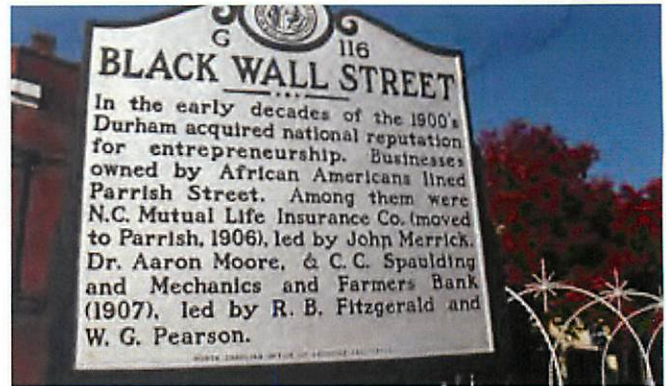


The BOCC meets once weekly on the first floor of the Courthouse Administration Building and is responsible for the general governmental and administrative affairs of the County. Other elected officials are the County Treasurer, the County Clerk, the County Sheriff, the County Assessor, District Attorney and the County Court Clerk.

According to state statutes, the County Assessor is responsible for the valuation of all real and personal property located within the County for taxation purposes. The Oklahoma Tax Commission determines the values of public service properties. Local control over the valuation of real and personal property by the County Assessor provides a tremendous advantage for local citizens. Provisions have been made in the law which allow the citizens to discuss assessments or changes in assessments of their property with local officials in person. At no other level do citizens have as much say about their legal obligation to pay tax as they do at the County level.

The resulting taxes are collected by the County Treasurer, who also acts as a collecting agent for much of the revenue for schools and cities located within the County. The Treasurer also maintains all County funds, as well as manages the funds belonging to the Tulsa County Employees' Retirement System.

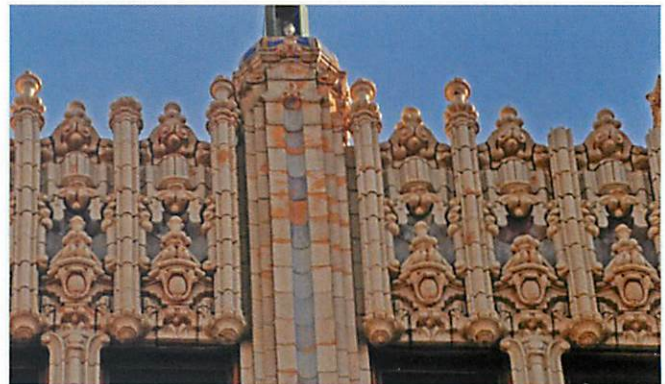
The County Clerk acts as registrar of deeds and is the official record keeper for the County, recording all appropriations and expenditures for each County office or department. The County Clerk prepares the Comprehensive Annual Financial Report. In addition,



the County Clerk processes the payroll and accounts payable for all County offices and departments and acts as secretary to the BOCC and Budget Board.

The County Sheriff provides law enforcement protection to rural areas of Tulsa County, as well as assisting local police forces when needed. The County Sheriff is responsible for operating the jail. The Sheriff's office also provides court guards while court is in session.

The County Court Clerk acts as the custodian of all files and records of the District Court of the State of



Oklahoma. The Court Clerk maintains the law library. Many licenses, including marriage licenses and passports, are issued from the Court Clerk's office.

In 1981, a County Budget Board was created with the adoption of the "County Budget Act." The Budget Board was created to establish uniform and sound budgeting practices and control procedures. The Budget Board is comprised of all eight elected County officials. The Budget Board meets monthly on the first floor of the Courthouse Administration Building. A more detailed explanation of the budget process and the funds affected is included in the financial policies, budget policies, budget calendar, and Oklahoma Statute section in this document.

## Tulsa County's Historic Roots

Tulsa and oil. For decades the two were virtually synonymous. And it's true the area's early fortunes were built by tapping into enormous petroleum reservoirs beneath northeastern Oklahoma's rolling landscape. With each new strike that gushed skyward, entrepreneurial oilmen began to build vast financial empires and create something new and unexpected – an area of wealth, sophistication and taste.

Tulsa County is seasoned with rich Native American traditions, which continues to influence the area to this day. Thanks to these Old West roots, Tulsa County remains a truly Native American area. In fact, it was the Lochapoka band of Creek Indians who first settled the fertile lands spreading out from the banks of the Arkansas River. Forced from their ancestral homes in the east between 1828 and 1836, the Creek Indians' Trail of Tears led them to a land of new promise in eastern Oklahoma. At the foot of an oak tree overlooking the Arkansas River near what is now downtown Tulsa, Creek Chieftain Archee Yahola stoked a fire symbolizing a new beginning for his people. That tree, Council Oak, thrives to this day.

First known as Tallasi to its Creek founders, the budding town became a crossroads for ranchers, farmers, traders, merchants and outlaws. Over the years, Tallasi evolved into Tulsey and Tulsee, and finally Tulsa. All were derivations of the Creek word denoting, appropriately enough – town. The settlement proved to be a convenient stop for cattlemen driving their herds across the Arkansas River on their way to railheads in Kansas. With the arrival of the steel rails in 1882, the pace quickened, and before long, a genuine downtown district was emerging. Tulsa was incorporated in 1898, just nine years before Oklahoma was admitted into the Union as the 46th state.

At the turn of the century, Tulsa County beckoned as a land of opportunity to people of all races and creeds. Blacks gathered along Greenwood Avenue to form the beginnings of what would become known as the Black Wall Street of America. Native Americans came to Tulsa County to trade with townspeople and each other. But it wasn't until the discovery of oil just west of the river in 1901, and the gusher on Ida Glenn's farm south of town in 1905 that Tulsa County came face to face with its destiny. The oil boom brought men to Tulsa County whose names – Sinclair, Getty, Skelly and Phillips, to name a few of the most prominent – were synonymous with the industry they pioneered. By 1920, oil discoveries had pushed Tulsa's population to 72,000.

Tulsa County remained the Oil Capital of the World for several decades, and even today, energy remains a pillar of the local and state economies. In recent years, aerospace, manufacturing and telecommunications have become prominent features of Tulsa County's

increasingly diversified economy. The glory days of the oil business live on in the form of art deco architecture



and world-class cultural attractions established by oilmen turned philanthropists.

### Architecture

Architecture aficionados will find downtown Tulsa is a virtual classroom for the 1920s art deco style with many outstanding buildings, including the Tulsa Union Depot, Oklahoma Natural Gas building, and the world-famous Boston Avenue United Methodist Church. In fact, only New York and Miami can claim more examples of this unmistakable style characterized by ornate gargoyles, opulent lobbies and exquisite towers. Guided, as well as self-tours, are available. Many more public buildings and private residences scattered throughout the city testify to this colorful architectural heritage, including the 10,000-square-foot Westhope mansion, a Frank Lloyd Wright masterpiece. In 2008, First Lady Laura Bush designated Tulsa a Preserve America Community. Tulsa's selection as the host city for the Sixth World Congress on Art Deco in 2001 and the 2008 National Preservation Conference are clear indications of the County's commitment to historic preservation.

### Tulsa County Earns High Rankings

Tulsans have long known there is something special about their area and the rest of the nation has taken notice. Recently, Tulsa County and the Tulsa region have garnered the following honors:

- No. 1 metro for cost of living in the U.S. (Business Facilities 2010)
- No. 1 city for young entrepreneurs (Forbes / Nerwallet 2013)
- No. 1 affordable city in the U.S. (Relocate America 2010)
- No. 2 among places for young people to find a job (The Fiscal Times 2012)
- No. 2 housing market (MSNBC 2010)
- No. 3 in home value growth (Zillow.com 2012)
- No. 3 best employment outlook in the nation, second quarter 2012 (Manpower 2012)
- No. 5 best place to buy a home (Zillow.com 2011)

- No. 6 best place to live in the U.S. (Relocate America 2010)
- Top 10 city in which to retire (AARP 2011)
- No. 15 affordable city (Forbes 2011)

These rankings join a long list of accolades the Tulsa area has received in the past, including twice being named one of America's Most Livable Communities, most recently in 2004, by the Partners for Livable Communities in Washington, D.C.

Other reasons Tulsa County is a great place to call home include:

- Fifth lowest cost of doing business in the nation
- One of the country's lowest unemployment rates
- Having the second-shortest commute time in the nation
- Cost of living 11 percent below national average

Citizens in our region enjoy unsurpassed beauty, a well-educated and talented workforce, cultural diversity, and a pro-business environment.

## Live in Tulsa County

### *Regions and Neighborhoods*

From refurbished downtown lofts to elegant neighborhoods built during the oil heydays to spacious suburban living, the Tulsa metro area offers housing that suits a variety of tastes and needs. Like many communities around the country, Tulsa is experiencing a renaissance in the older sections of town. Single-family neighborhoods and tree-lined suburbs will always appeal to certain home buyers. Yet there's a growing interest among baby-boomers and empty nesters alike in high-density, mixed-use development as an alternative to suburban sprawl. A cadre of urban pioneers is busy reclaiming blighted buildings downtown and transforming them into loft apartments and townhouses.

Tulsa County communities continue to beckon home buyers looking for extra space and the serenity of country living. Along with easy access to shopping, health care and area attractions, communities along the urban perimeter boast the quickest one-way commutes. Tulsa County's average commute time is approximately 20 minutes. This allows residents to drive to work and return home much faster than their counterparts in Dallas, Oklahoma City, Houston, and Denver. Convenient and attractive, these communities enable Tulsans to enjoy the amenities of urban living and the lifestyle of a small town.

### *North*

Reflecting Tulsa's colorful heritage, attractive houses of early-day oil barons and their employees sprinkle the hilltops in the Brady Heights and Reservoir Hill neighborhoods. Meanwhile, new family-oriented developments and infill projects continue to inject new life and vitality into aging neighborhoods. Further to the

north are Tulsa International Airport and the nearby community of Owasso. Once a quiet suburban town, Owasso has become one of the area's fastest-growing communities and is a beacon for employees of American Airlines, Spirit Aerosystems, Macy's Distribution, Verizon, and Whirlpool.



### *South*

For decades, Tulsa has steadily grown south and that pace has quickened in recent times, especially along the Arkansas River. New housing and apartment complexes, businesses and office buildings are constantly springing up. South Tulsa is highlighted by the 71st Street retail corridor, which features abundant shopping and the convenience of Woodland Hills Mall. South of Tulsa, Bixby continues to experience a building boom in new houses and apartments and the new Tulsa Hills shopping complex. Known for its fertile soil, the Bixby area is home to sprawling vegetable and sod farms. Jenks, Glenpool and Sapulpa offer suburban living and plenty of room for horses. Tulsa is only minutes away via Highway 75, and expansion of the Creek Turnpike offers convenient access to the interstate highway system.



### *East*

Broken Arrow has become Tulsa County's largest suburb, with a population of over 100,000. Construction of new housing, apartments and retail establishments continues to blur the line between the two communities. Broken Arrow residents have easy access to south Tulsa's retail corridor and a smooth commute to downtown Tulsa via the Broken Arrow Expressway.

## West

Communities to the west have seen rapid growth in recent years. New housing, retail and industrial areas are developing in the cities of Jenks, Tulsa and Sand Springs. The Tulsa Hills shopping center has impacted west Tulsa County by offering a major center unprecedented west of the Arkansas River. Main street redevelopment continues in downtown Jenks and Sand Springs as well as the storied area of Red Fork.

## Diversity: Urban Living

Though located in America's heartland, Tulsa County is a surprisingly diverse community thanks to its history, industry and geography. Virtually every ethnic group and culture is represented to some extent, from Native Americans to more recent influxes of eastern European and Hispanic immigrants. The County's historic ties to the energy industry also have attracted people from around the world. Many of these groups showcase their cultures at festivals and celebrations throughout the year.

## Transportation

Tulsa County is amazingly easy to navigate and getting lost takes some effort. The County is laid out in a user-friendly grid with north-south and east-west main arteries at one-mile intervals. Several major bridges over the Arkansas River offer access to west Tulsa and points beyond. The metropolitan area's highway system includes both heavily traveled interstates and convenient freeways and toll roads connecting all areas of the community.

Tulsa County's infrastructure is solid and expanding. Interstate 44, the city's major east-west thoroughfare, separates north and south Tulsa County. The well-traveled highway offers a straight shot to Oklahoma City to the west and Joplin, Missouri, to the east. U.S. Highway 75 cuts through Tulsa from north to south and offers easy drives to Dallas and southeast Kansas.

Highway 169 is a major six-lane route for commuters. The north-south roadway offers easy access to the south retail corridor, Tulsa International Airport, and the city of Owasso to the north. The Broken Arrow Expressway (Highway 51) is the main route for commuters coming into the City of Tulsa from Broken Arrow.

The Creek Turnpike to the south now offers a south loop that connects with Interstate 44. Commuters in the surrounding suburbs enjoy the Creek Turnpike, which runs between the Will Rogers and Turner Turnpikes and makes it possible for motorists to circumvent the City of Tulsa.

South 71st Street, with six lanes and tree-lined medians, connects the busy retail corridor at Highway

169 west to the Arkansas River. It continues east into Broken Arrow. Improvements to the Riverside Parkway make this popular and scenic road a convenient commuter connection for south Tulsans heading downtown. Funding from the Oklahoma Department of Transportation continues to enable communities throughout northeastern Oklahoma to improve their transportation infrastructures.

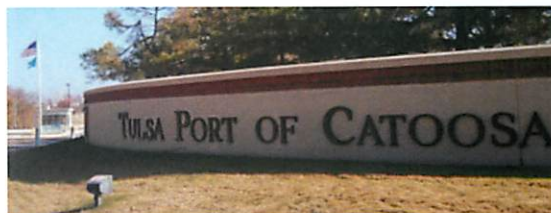
Mass transit is centered at a downtown hub of the Metropolitan Tulsa Transit Authority. More than 20 routes bring bus services to most areas of the city. Tulsa's Greyhound Bus Station, located downtown, offers access to Greyhound's national network.

Tulsa International Airport provides the County residents and visitors with one of the more pleasant airport experiences available. Convenient and available parking, fast check-ins, and easy access to several highways make TIA a hassle-free airport experience. Nine carriers, offering more than 150 arrivals and departures daily, operate at TIA. A 45-minute flight to DFW Airport or a short hop to Houston, Atlanta or Chicago brings international travel within easy reach of Tulsa County travelers. Carriers recently have added routes connecting TIA with direct flights to the east and west coasts.



Located near the Arkansas River in south Tulsa, R.L. Jones Airport is Oklahoma's busiest general airport and offers private and charter flights throughout the nation. Spartan College of Aeronautics and Technology and Tulsa Technology Center have transformed the airport into a center for aviation education.

Transportation via rail makes shipping goods in and out of the region a very affordable option for businesses. The Port of Catoosa, which lies at the head of a 445-mile navigation system, links Oklahoma waterways with the Mississippi River and the Port of New Orleans. More than 50 companies operate from America's most-inland seaport.



## ***Education***

Any community's success is built upon the cornerstone of quality education for its youth. Tulsa County leaders have always dedicated themselves to providing a comprehensive education from pre-kindergarten through college. The results of this dedication are reflected in some impressive statistics – more than 64 percent of Tulsa County area residents have a high school diploma or higher, while nearly 26 percent have a bachelor's degree or higher.

### ***Public Education***

A great education starts with a solid foundation in elementary and pre-school. Two dozen school districts offer public education in the Tulsa metropolitan area. In Tulsa County alone, more than 100,000 students are instructed by 15 school districts. Tulsa Public Schools, the largest district in the state, educates more than 42,000 students at more than 80 sites.

Other public school districts such as Jenks, Union, Owasso, Broken Arrow and Bixby offer students outstanding programs that provide a well-rounded educational experience. And, recognized as the 2005 Malcolm Baldrige National Quality Award recipient, Jenks was awarded the nation's highest presidential honor for quality and organizational performance excellence.



### ***Private Schools***

The rich tradition of private schools in Tulsa dates to the 1880s, when small churches and congregations offered educational opportunities. The tradition continues with many outstanding private institutions and religious-based private schools.



## ***Higher Education***

There is no shortage of higher education opportunities in Tulsa. Both public and private institutions offer a wide range of associate, undergraduate, graduate and vocational programs. Many options for higher education create abundant opportunities for both traditional and non-traditional students.

Tulsa regional institutions of higher learning include:

- Oklahoma State University-Tulsa
- University of Oklahoma-Tulsa
- The University of Tulsa
- Oral Roberts University
- Tulsa Community College
- Spartan College of Aeronautics and Technology
- Northeastern State University-Broken Arrow
- University of Phoenix
- Tulsa Technology Center
- Bacone College
- Southern Nazarene University
- Oklahoma Wesleyan University
- Rogers State University
- Langston University
- Oklahoma City University



## ***Superior Health Care Resources***

Quality health care flourishes in Tulsa County thanks to several major medical centers, more than 1,800 physicians, 400 dentists, comprehensive health maintenance organizations, 24-hour ground and air emergency medical transportation, and enhanced 911 services.

Saint Francis Health System, St. John Health System and Hillcrest HealthCare System meet a majority of the health care needs for the Tulsa MSA and northeast Oklahoma. In the southern part of the city, SouthCrest Hospital continues to expand its role as a major health care provider. Additional hospital providers include Tulsa Spine Hospital, Saint Francis South Hospital, Orthopedic Hospital of Oklahoma, and the Cancer Treatment Centers of America.

The University of Oklahoma's College of Medicine has been a mainstay of Tulsa County's medical community for more than 30 years and now occupies an expanded campus at the Schusterman Center in midtown Tulsa. More than 40 percent of Tulsa County medical doctors have received training from the OU College of Medicine, Tulsa. From prenatal care to advanced research, Tulsa County's health care community ensures present and future generations will have access to first-rate treatment. Established in 1972, the Oklahoma State University Medical Center, located in downtown Tulsa, has consistently been named one of the best medical schools in the nation for primary care by U.S. News & World Report.



## Work in Tulsa County

### *Entrepreneurial Spirit*

Bold entrepreneurs and savvy, risk-taking businessmen built Tulsa County. They came to the former Indian Territory to make their fortunes in oil, ranching and manufacturing. The names Getty, Phillips and Skelly are immortal in the annals of the petroleum industry. Following the oil boom westward until he arrived in Tulsa County, William G. Skelly founded Skelly Oil Co. in 1919 at a time when the County supplied 40 percent of the world's total oil production. He would also become a prominent rancher and politician, as well as founder of Spartan Aircraft Company. His mansion still stands proudly in midtown Tulsa. The same entrepreneurial spirit that animated Skelly and other oil barons continues to drive Tulsa's diversified economy. In recent years, Tulsa County has become fertile ground for companies that appreciate the area's well-educated and productive workforce, low taxes, great business incentives and an impressive quality of life.



### *Business Sector Profiles*

Energy-related companies, of course, still help power the regional economy, and you'd be hard pressed to find a Tulsan who is unaware of petroleum's central role in the County's development. Yet the business of yesteryear has given way to a diversified economy that includes aerospace, telecommunications, manufacturing, machinery, health care, and a strong service sector.

### *Energy*

With large employers such as Williams, Phillips Petroleum, ONEOK, Samson and HollyFrontier, energy remains big business in Tulsa County. Additionally, mid-sized and small energy companies as well as energy service firms represent thousands of jobs in the Tulsa region. With the rise in demand of natural gas and other fuel technologies, certainly Tulsa County will remain a point of synergy for the energy industry.



### *Technology and Telecommunications*

Tulsa County's emergence as a telecommunications hub in the 1980s and 1990s combined the best features of its legacy oil industry with cutting-edge technology. Sensing an opportunity to seize the initiative in a business of the future, a visionary management team at Williams devised a strategy to run fiber optic cable through decommissioned pipeline networks. This vast network now delivers broadband media services to bandwidth-centric businesses – providing local-to-global connectivity – all on the largest, fully lit, next-generation fiber optic network in the United States.

## **Aerospace**

Aviation came early to Tulsa County and has soared ever since, boosted by oilman W.G. Skelly's Spartan Aircraft Company, and later the giant bomber plant at Tulsa International Airport during World War II.

Tulsa County's progressive outlook continues to foster growth in the aerospace sector. With 71 aerospace firms of all sizes, Tulsa County has evolved into an aerospace titan, directly employing some 11,438 people, or about 79 percent of the state's total aerospace employment. While the American Airlines Maintenance Base serves as one of Tulsa's largest employers, companies such as Spirit Aerosystems, Flight Safety, Honeywell Aerospace Services, BizJet-Lufthansa, and the NORDAM Group all benefit from our region's highly qualified workforce.



## **Manufacturing**

Many of the nation's largest manufacturers have discovered Tulsa County as an ideal location for their enterprises. A comprehensive, ten-county Labor Market Survey reported the area workforce possesses high productivity and a strong work ethic. Companies such as Kimberly Clark, Whirlpool Corporation, and the IC of Oklahoma bus manufacturing facility have each chosen to take advantage of Tulsa County's ability to recruit and retain a vibrant workforce.

## **Finance**

The Tulsa County banking community is not immune from deregulation, interstate acquisitions, and other changes affecting financial institutions nationwide. Moreover, rapidly growing companies in need of capital have brought new and innovative banking options to commercial and personal banking. BOK Financial Corporation is a major regional financial services company based in Tulsa County.



Tulsa County has one of the most highly prized service sectors in the nation and has become one of America's most reliable test markets. Often, Tulsa County is first in line for new products and services. In recent years, dozens of retail, hotel, theater and restaurant chains have chosen to enter the Tulsa County market at locations in the 71st Street retail corridor in south Tulsa, the renovated Promenade in the midtown area, and the RiverWalk Crossing in Jenks. Additionally, development is rampant along the Arkansas River and Riverside Drive from Bixby to Jenks to downtown Tulsa. There's every indication of continued growth in the services sector throughout the metropolitan area.

## **Entertainment and Culture**

Tulsa County is the center of cultural refinement in Oklahoma. Tulsa's pioneer oilmen bequeathed a rich cultural legacy and passion for the arts that gives the County a level of polish and sophistication that is unmatched in the state. From opera, ballet and orchestral music to world-class art, Tulsa combines the advantages of a smaller county with the broad artistic and cultural assets commonly associated with bigger counties on the coasts.

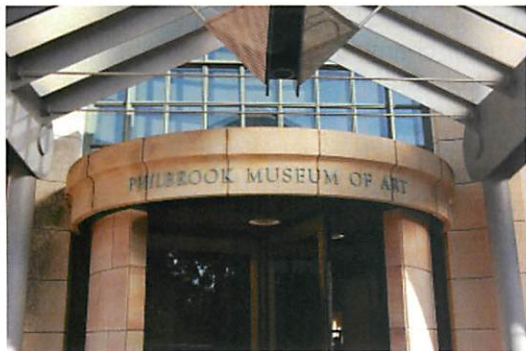
## **Museums**

Tulsa County museums display a breathtaking array of historical artifacts and artistic masterpieces from around the world. The Philbrook Museum of Art houses an impressive collection of Italian painting and sculpture, Native American baskets and pottery, and 18th- and 19th-century oil paintings. Villa Philbrook, the former home of oilman Waite Phillips, is ranked among the top 100 art museums in the country and features beautifully manicured Italian gardens.

The Gilcrease Museum is home to the world's largest collection of art from the American West. The works of Remington, Russell and Moran highlight more than 50,000 artifacts and accentuate Tulsa's reputation as a county replete with cultural attractions.

Other museums offering distinct cultural tastes include the Alexander Hogue Gallery at the University of Tulsa, Sherwin Miller Museum of Jewish Art, Elsing Museum, and more. Within an hour's drive are the Cherokee Heritage Center in Tahlequah, and the Will Rogers Museum in Claremore. Woolaroc Museum near

Bartlesville houses an extensive collection of American artifacts and the oil-rich history of the Phillips family.



### ***Performing Arts***

From staging an Andrew Lloyd Webber musical spectacular to a local production of a Tennessee Williams play, Tulsa's performing arts community is among the most creative and active in the country. Entertainment options include the Tulsa Ballet Theatre, Tulsa Opera, the Tulsa Symphony Orchestra, the Oklahoma Sinfonia, Theatre North, the American Indian Theatre Company, Theatre Tulsa, and many more. Several of these performing groups call the Tulsa Performing Arts Center home.

A new stage for productions and gatherings in recent years is the Greenwood Cultural Center, which not only offers a performance stage but also the renowned collection of the Oklahoma Jazz Hall of Fame, and an art gallery. Located in the historic Greenwood district, the center stands as a tribute to the area's past and its importance as the Black Wall Street of America before the devastating race riot of 1921. The Greenwood area is also the home of the annual Juneteenth Jazz Festival that attracts thousands of Tulsans and visitors for music, food and festivities each June. The Tulsa County Commissioners approved the purchase of the Tulsa Union Depot, the historic Tulsa train station and



itself an art deco masterpiece, for use by the Oklahoma Jazz Hall of Fame.

### ***Expo Square Means Business***

Expo Square, a 240-acre exposition site situated in central Tulsa County, is not only home to the Tulsa State Fair and the Tulsa Fairgrounds, but it is a major force in the Tulsa regional economy. Every year,

visitors who come to Tulsa for events at Expo Square help create a \$145 million impact on the local economy. The site is home to several major equestrian and livestock shows in addition to concerts, sporting events, trade shows and many more events.



### ***Entertainment at the BOK Center***

In 2008, downtown Tulsa officially became home to a striking, 18,000-seat, multi-use arena. Approved by Tulsa County voters in 2003, the arena was designed by Cesar Pelli, FAIA, one of the world's most honored architects, along with local firm, Matrix. Pelli presented his iconic new Tulsa arena as "full of movement, speed and life," explaining that the concept pays homage to Tulsa's rich American Indian heritage and recognizes downtown's historic art deco with "optimistic form." Bank of Oklahoma, N.A. purchased naming rights. The multi-purpose arena continues to bring in national and international acts while making a significant economic impact on the Tulsa region.



### ***Outdoor Festivals***

Tulsans love outdoor activities, especially big celebrations that feature superb music and the opportunity to sample different cultures. Tulsa's downtown atmosphere comes alive during our diverse festivals held throughout the year, including the Indian Art Festival, Greek Holiday Festival, Tulsa International Mayfest, the Clear Channel RiverFest and the Oklahoma Blues Festival. Each October, polka music, pretzels and beer take center stage along the west bank of the Arkansas River during Oktoberfest, a celebration of German culture that has become one of the largest of its kind in the country.

## Other Attractions

With its rolling green hills, sprawling lakes filled with game fish, and tranquil rivers meandering through gorgeous countryside, northeast Oklahoma offers amazing natural beauty and a tantalizing array of outdoor activities. Known simply as "Green Country," the area encompasses thousands of miles of lakeshore. You can watch bald eagles on the hunt at Keystone Lake, while the crystal-clear waters of Lake Tenkiller offer excellent fishing.

The Tulsa Zoo has become a magnet for families and animal lovers alike, and for good reason. Thanks to substantial renovations, the zoo has emerged as one of the most impressive zoos in the region and was named America's Favorite Zoo in 2005 by Microsoft Game Studios.



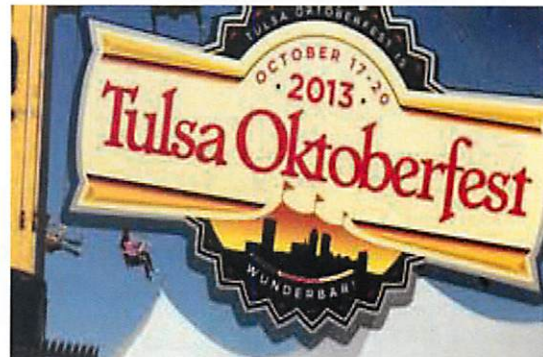
Sharks in Oklahoma? You bet, at the Oklahoma Aquarium. Located on the banks of the Arkansas River in Jenks, Oklahoma, the aquarium houses a variety of marine and aquatic animals, as well as a unique fishing tackle collection. More than 200 exhibits are housed in the Oklahoma Aquarium, and contain several thousand animals representing different marine environments from around the world.



Tulsa County enjoys an above-par reputation when it comes to golf. One reason is that the city is home to the premier Southern Hills Country Club Golf Course, which served as host for the 2007 PGA Championship during August 6-12, 2007, making it the first course to host this major championship for a fourth time. Spectators from around the world have come to Southern Hills over the years to see the nation's top golfers compete in the PGA, TPC and U.S. Open championships. If you're an avid golfer, a selection of public and private courses in the Tulsa area will provide plenty of fun and challenges.



Without a doubt, one of Tulsa County's outdoor highlights is its River Parks, a strip of unspoiled land along the Arkansas River that testifies to visionary urban planning. Stretching southward from downtown, River Parks offers more than 20 miles of asphalt-surfaced trails, several recreation areas, scenic overlooks, and excellent catfish and striped bass fishing. The low-water dam and pedestrian bridge make for attractive scenery, and the park's west bank is the location of the annual Oktoberfest celebration. Just to the east, and celebrated for their exceptional landscaping, are Woodward Park and the Municipal Rose Garden.



Oklahoma's American Indian tribes have built impressive gaming entertainment facilities in and around Tulsa County. The Hard Rock Casino and Resort offers 24-hour enjoyment through 1,500 electronic games and more than 70 card game tables. The resort also features a newly redesigned golf course and hotel featuring beautiful historical and cultural styling from the Cherokee tribe and stunning art deco effects reminiscent of historic downtown Tulsa in the 1920s. The Creek Nation is also expanding its location on the Arkansas River by building a new hotel, while the Osage Nation has completed a beautiful new addition to its Million Dollar Elm Casino in nearby Sand Springs.



ONEOK Field is among the newest additions to the downtown Tulsa landscape. It is located in the historic Greenwood District of downtown Tulsa. Built over a 16-month period, the art deco style architecture of the ballpark pays tribute to Tulsa's professional baseball past, the Greenwood District and the City of Tulsa. ONEOK Field officially opened on April 8, 2010.





# History of Tulsa County

Tulsa County is a county located in the U.S. state of Oklahoma. As of the 2010 census, the population was 603,403, making it the second-most populous county in Oklahoma, behind only Oklahoma County. Its county seat and largest city is Tulsa, the second-largest city in the state. Founded at statehood, in 1907, it was named after the previously established city of Tulsa. Before statehood, the area was part of both the Creek Nation and the Cooweescoowee District of Cherokee Nation in Indian Territory.

Tulsa County is included in the Tulsa, OK Metropolitan Statistical Area.

Tulsa County is notable for being the most densely populated county in the State. Tulsa County also ranks as having the 3<sup>rd</sup> highest per capita personal income in the State, as well.

The history of Tulsa County greatly overlaps the history of the city of Tulsa. This section addresses events that largely occurred outside the present city limits of Tulsa.

## ***Old Fort Arbuckle***

The U. S. Government's removal of Native American tribes from the southeastern United States to "Indian Territory" did not take into account how that would impact the lives and attitudes of the nomadic tribes that already used the same land as their hunting grounds. At first, Creek immigrants stayed close to Fort Gibson, near the confluence of the Arkansas and Verdigris rivers. However, the government encouraged newer immigrants to move farther up the Arkansas. The Osage tribe had agreed to leave the land near the Verdigris, but had not moved far and soon threatened the new Creek settlements.

In 1831, a party led by Rev. Isaac McCoy and Lt. James L. Dawson blazed a trail up the north side of the Arkansas from Fort Gibson to its junction with the Cimarron River. In 1832, Dawson was sent again to select sites for military posts. One of his recommended sites was about two and a half miles downstream from the Cimarron River junction. The following year, Brevet Major George Birch and two companies of the 7th Infantry Regiment followed the "Dawson Road" to the aforementioned site. Flattering

his former commanding officer, General Matthew Arbuckle, Birch named the site "Fort Arbuckle." According to Encyclopedia of Oklahoma History and Culture, the fort was about 8 miles (13 km) west of the present city of Sand Springs, Oklahoma. Author James Gardner visited the site in the early 1930s. His article describing the visit includes an old map showing the fort located on the north bank of the Arkansas River near Sand Creek, just south of the line separating Tulsa County and Osage County. After ground was cleared and a blockhouse built, Fort Arbuckle was abandoned November 11, 1834. The remnants of stockade and some chimneys could still be seen nearly a hundred years later. The site was submerged when Keystone Lake was built.

## ***Battle of Chusto-Talasah***

At the outbreak of the Civil War in 1861, many Creeks and Seminoles in Indian Territory, led by Opothleyahola, retained their allegiance to the U. S. Government. In November, 1861, Confederate Col. Douglas H. Cooper led a Confederate force against the Union supporters with the purpose of either compelling their submission or driving them out of the country. The first clash, known as the Battle of Round Mountain, occurred November 19, 1861. Although the Unionists successfully withstood the attack and mounted a counterattack, the Confederates claimed a strategic victory because the Unionists were forced to withdraw.

The next battle occurred December 9, 1861. Col. Cooper's force attacked the Unionists at Chusto-Talasah (Caving Banks) on the Horseshoe Bend of Bird Creek in what is now Tulsa County. The Confederates drove the Unionists across Bird Creek, but could not pursue, because they were short of ammunition. Still, the Confederates could claim victory.

## ***Coming of the railroads***

The Atlantic and Pacific Railroad Company had extended its main line in Indian Territory from Vinita to Tulsa in 1883, where it stopped on the east side of the Arkansas River. The company, which later merged into the St. Louis and San Francisco Railway (familiarily known as the Frisco), then built a steel

bridge across the river to extend the line to Red Fork. This bridge allowed cattlemen to load their animals onto the railroad west of the Arkansas instead of fording the river, as had been the practice previously. It also provided a safer and more convenient way to bring workers from Tulsa to the oil field after the 1901 discovery of oil in Red Fork.

## ***Oil Boom***

A wildcat well named Sue Bland No. 1 hit paydirt at 540 feet on June 25, 1901 as a gusher. The well was on the property of Sue A. Bland (née Davis), located near the community of Red Fork. Mrs. Bland was a Creek citizen and wife of Dr. John C. W. Bland, the first practicing physician in Tulsa. The property was Mrs. Bland's homestead allotment. Oil produced by the well was shipped in barrels to the nearest refinery in Kansas, where it was sold for \$1.00 a barrel. Other producing wells followed soon after. The next big strike in Tulsa County was in the vicinity of Glenn Pool.

Ironically, while the city of Tulsa claimed to be "Oil Capital of the World" for much of the 20th Century, a city ordinance banned drilling for oil within the city limits.

## ***Tulsa County Courthouse***

In 1910, Tulsa County built a courthouse in Tulsa on the northeast corner of Sixth Street and South Boulder Avenue. Yule marble was used in its construction. The land had previously been the site of a mansion owned by George Perryman and his wife. This was the courthouse where a mob of white residents gathered on May 31, 1921, threatening to lynch a young black man held in the top-floor jail. It was the beginning of the Tulsa Race Riot.

An advertisement for bids specified that the building should be fireproof, built of either reinforced concrete or steel and concrete. The size was to be 120 feet (37 m) by 120 feet (37 m) with three floors and a full basement. Cost of the building was not to exceed \$200,000. The jail on the top floor was not to exceed \$25,000.

The building continued to serve until the present Courthouse building opened at 500 South Denver. The old building was then demolished and the land was then sold to private investors. The land is now the site of the Bank of America building, completed in 1967.

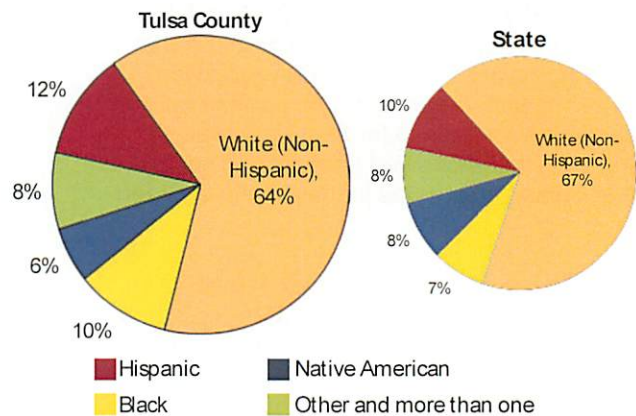
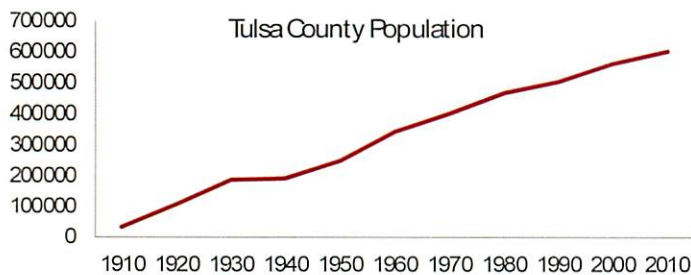


# Tulsa County Demographic Highlights

For all measures, a rank of 1st indicates highest and 77th indicates lowest (not best or worst).

## Demographics

**Population 629,598 (2nd of 77 counties)**



## Economy

**Median Household Income**  
**\$48,082 (21st)**

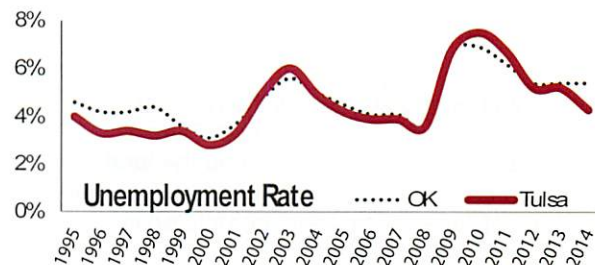
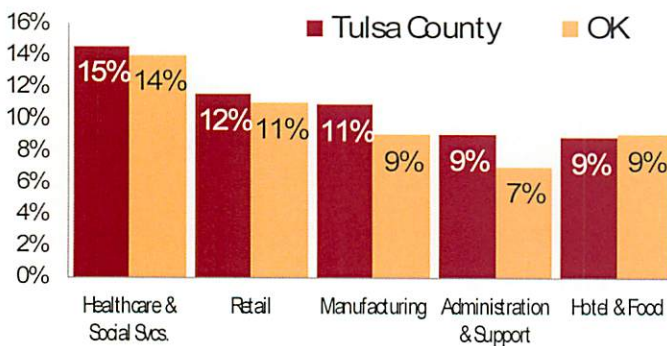
**7% employed in state and local government (71st)**

**67% of working-age civilians in labor force (4th)**

**20% of residents receive food stamps (54th)**

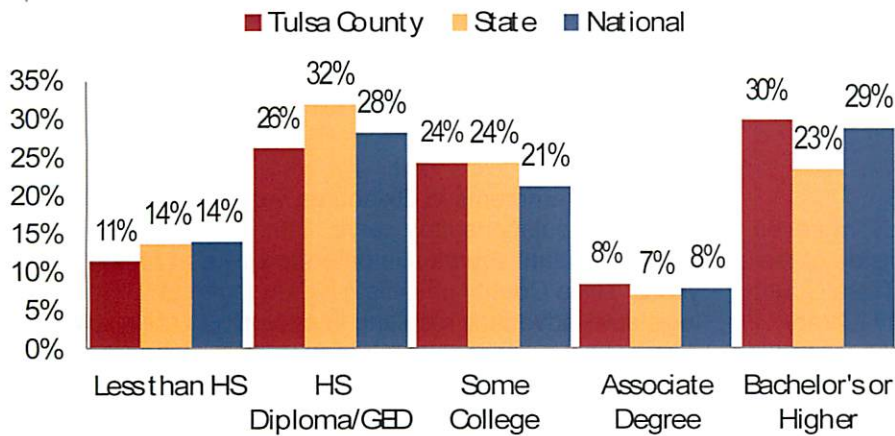
**Top 5 Employment Sectors**

**23% of children live in poverty (47th)**



## Education

### Highest Educational Attainment



**38%** under 18 yrs. are children of color (30th)

**18 to 1** is the student to teacher ratio (1st)

**61%** of students eligible for free/reduced lunch (51st)

## Health

**23%** of adults smoke (48th)

**21%** of residents under 65 are uninsured (48th)

**31%** of adults are obese (70th)

**53** births per 1000 teenage girls (51st)

**11%** are enrolled in Medicare (70th)

**3%** are receiving Social Security Disability (57th)

# 22nd

**Overall Healthiest**



# Non-Financial Goals and Achievements

Elected officials and employees at Tulsa County work diligently to deliver services to citizens in an effective and responsible manner throughout each budget year. In fiscal year 2015-2016, Tulsa County continued progress in several policy and operational areas that utilize the citizens' resources wisely and provide the best possible service. For fiscal year 2016-2017, Tulsa County will continue to work on goals including the following:

## ***Improved Facilities***

During fiscal year 2015-2016, Tulsa County improved access through renovations inside and outside of the courthouse and administration buildings. Tulsa County worked together with the Tulsa City/County Library and the City of Tulsa to extend Fifth Street between Denver Avenue and the Cox Business Center. The improvements will create easier access to the courthouse and administration buildings by establishing a drop-off lane on the North side of the facility. Multiple other building renovations and maintenance items were completed to improve Tulsa County buildings.

## ***Cooperation in the County Continues***

Tulsa County has always worked with municipalities, schools and other government organizations to provide the highest level of service to our citizens. Street and infrastructure projects are the most common areas of cooperation, but others like staff training, equipment sharing and joint legislative advocacy also happen routinely between Tulsa County elected officials and staff, and the municipalities and other public sector organizations in the county.

Additionally, Tulsa County continues to partner with nearly all Tulsa County municipalities for road and infrastructure projects. In many of these, Tulsa County helps build a project through labor and equipment resources, while the municipality provides materials. These cooperative solutions provide a better product for our residents.

## ***Better Business Practices Through Legislative Advocacy***

County governments in Oklahoma vary in size and the types of populations they serve. Often, state laws affect individual counties in different ways. In recent years, Tulsa County officials have engaged in legislative advocacy resulting in changes to state law that make it easier for the County to do business. This year, Tulsa County officials worked with the legislature to address security funding and to maintain road funding through state programs even though state officials had a significant revenue shortfall to address.

## ***Effectiveness in Communications***

Tulsa County continues to improve its modes of communication to all audiences. Last year, Tulsa County's award-winning website, [tulsacounty.org](http://tulsacounty.org), was refreshed and improved with additional informational offerings. Tulsa County has also started a proactive communications effort through social media to spread messages of County events and facts. County elected officials and staff continue to increase transparency by offering more and more information online and electronically.



# Performance Measures and Goals

## ***Goals and Accomplishments***

Goals and Accomplishments are included in this budget document for each Major Organizational Unit. Please refer to the Financial Summaries Section – Major Organizational Units Overview.

## ***Key Trends and Challenges***

The Budget document includes “Key Trends and Challenges” by all departments. This information is in addition to the “Goals” and “Accomplishments” that are found in the department pages. The purpose of the “Key Trends and Challenges” is to provide additional insight into the factors influencing the budget of each department. This information will aid the reader in understanding issues that impact the budget, both current and future. Please refer to the Financial Summaries Section – Major Organizational Units Overview.

## ***Performance Measures***

The Fiscal Office began to work with departments to develop performance measures to be used in the Fiscal Year 2013-2014 Budget. Preparation included training and publications from the Government Finance Officers Association. Performance measures were presented to all departments during the budget training sessions for the preparation of the FY 2016-2017 Budget.

The implementation of performance measurement was expanded for the FY 2016-2017 Budget. Many departments integrated Performance Measure objectives into their Goals and Accomplishments sections. Most other departments have begun the process of developing and tracking performance measures as recommended by the Government Finance Officers Association. These performance measures are detailed in the department pages of this document.



# Performance Measures by Department

The Fiscal Office began to work with departments to develop performance measures to be used in the Fiscal Year 2012-2013 Budget. Preparation included training and publications from the Government Finance Officers Association. Performance measures were presented to all departments during the budget training sessions for the preparation of the FY 2016-2017 Budget. The implementation of performance measurement was greatly expanded for the FY 2016-2017 Budget.

Many departments integrated Performance Measure objectives in their Goals and Accomplishments sections (Information Technology and Election Board), Most other departments have begun the process of developing and tracking performance measures as recommended by the Government Finance Officers Association. These performance measures are detailed in the department pages of this document. The following is a summary of the Performance Measures by department:

## Included Performance Measures in Budget

Department or Elected Official	2013	2014	2015	2016	2017
County Commissioners		X	X	X	X
Assessor		X	X	X	X
County Clerk		X	X	X	X
District Attorney		X	X	X	X
Treasurer		X	X	X	X
Court Clerk		X	X	X	X
Sheriff	X	X	X	X	X
Human Resources		X	X	X	X
Public Information Officer		X	X	X	X
Administrative Services		X	X	X	X
Information Technology		X	X	X	X
Social Services	X	X	X	X	X
Election Board		X	X	X	X
Fiscal Office		X	X	X	X
Purchasing		X	X	X	X
Oklahoma State University Extension Office		X	X	X	X
Parks Department		X	X	X	X
Juvenile Bureau	X	X	X	X	X
Building Operations		X	X	X	X
Tulsa Area Emergency Management Agency / TAEMA		X	X	X	X
River Parks Authority	X	X	X	X	X
Indian Nations Council of Governments / INCOG			X	X	X
Engineers			X	X	X
Public Defender				X	X
Early Settlement				X	X
Tulsa's Future				X	X
Court Services					X
Mental Health Court					X
Drug Court					X



# Budget Process and Calendar

Tulsa County's budget process is governed by the County Budget Act Statutes of the State of Oklahoma Title 19, Sections 1401-1421. Tulsa County is a Budget Board County where the Fiscal Officer serves as Budget Officer.

The annual budget process begins in January when budget packets are sent to all department heads. The purpose of this packet is to distribute budget instructions, to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, each department head develops preliminary revenue projections. Research and analysis pertaining to salary and wage increases, as well as benefit costs, is initiated at this time.

Budget requests from all department directors and outside entities were due March 9th. This deadline provides the Budget Board with an opportunity to review and offer guidance for the various departmental budgets prior to the budget interviews with each department head. Reviewing the outside entity requests during the budget interviews in the budget process provides the Budget Board with sufficient time to determine the appropriate budgetary approach they wish to use for each of the outside entity requests.

As required by state statute, during June, the Budget Board holds at least one public hearing for the purpose of obtaining public input prior to approving the overall County budget. The budget must be approved by June 23. After adoption, the budget is presented to the Excise Board, which reviews the adopted budget to make sure that statutorily required activities are funded and the budget follows requirements of the Oklahoma State Statutes.

## ***The following provides an overview of the budget process and important statutory dates.***

January: Fiscal Officer develops and distributes budget guidelines and instructions to each elected official and department head

March 7: Budget requests from Department Directors and Outside Entities completed in ERP software

April 6 and April 7: Budget interviews

May 20: Publication of "Notice of Public Hearing (Must be published at least five days before date of the public hearing)"

June 13: Public hearing, presentation, and possible adoption (Public hearing must be held by June 15)

June 20: Budget adoption (Must be adopted by June 23)

June 22: Presentation to County Excise Board

July 1: Budget effective date

July 15: Protest period ends



# Budget Revisions and Amendments

Occasionally Tulsa County will encounter a need to either revise the existing budget to reflect a change in the use of an appropriation or to amend the budget to approve increased spending authority of a specific fund. Oklahoma Statutes do address budget revisions in Title 19.

The Tulsa County Budget Board may authorize transfers of any unencumbered and unexpended appropriation or any portion thereof from one expenditure category to another within the same department or from one department to another within the same fund, except that no appropriation for debt service or other appropriation required by law or resolution may be reduced below the minimums required. Interfund transfers may be made only as authorized by the County Budget Act or as provided in the budget as adopted or amended.

The County Budget Board may amend the budget to make supplemental appropriations to any fund up to the amount of revenues in excess of the total estimated in the latest budget, which are available for current expenses due to:

1. Revenues received from sources not anticipated in the budget for that year.
2. Revenues received from anticipated sources but in excess of the budget estimates.
3. An unexpended and unencumbered fund balance on hand at the end of the preceding fiscal year which had not been anticipated in the budget. Any appropriation authorizing the creation of indebtedness shall be governed by the applicable provisions of Article X of the Oklahoma Constitution.

If, at any time during the budget year, it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the County Budget Board shall take such action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one fund to another fund, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unexpended and unencumbered balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

A budget amendment as provided in the County Budget Act authorizing supplemental appropriations or a decrease or change in appropriation of funds shall be adopted at a meeting of the County Budget Board and filed with the County Clerk, the County Excise Board and the State Auditor and Inspector.

# Description of Accounting and Budgeting System



The County adopts an annual budget for its fiscal year in the manner set forth by Oklahoma Statutes. As described below, County operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The Tulsa County Budget Board is the appropriating authority for all of the funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. However, it is common to refer to these individual fund budgets collectively as "the County Budget." State law requires all budgets to be balanced. Budgets may be amended throughout the year to establish spending authority and this is particularly common for those funds that are under the appropriating control of elected officials other than the Tulsa County Budget Board. Aggregate financial data for each individual fund, as well as summary information for groupings of various funds that are under the authority of the Tulsa County Budget Board, is presented in the Financial Summaries section of this document.

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements by the Oklahoma State Auditor and Inspector. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments which have not resulted in a legal liability for the County) are treated as expenditures, whereas in the financial statements these commitments are not treated as expenditures, but as a reserve of fund balance.

The County administers numerous funds, which are described in the *Financial Summaries — Fund Descriptions* section. The majority of County operations are accounted for in the County's major fund, which is the General Fund. However, a complete understanding of the County's budgetary and financial activities requires a review of all the funds. Accordingly, this document is designed to provide a comprehensive overview of the County's entire financial structure and activities for those funds that receive appropriation by the Tulsa County Budget Board.

This budgetary document contains information for all funds for which the Tulsa County Budget Board is the appropriating authority and for which the County Treasurer maintains custody of the monies. The County's Comprehensive Annual Financial Report (CAFR) contains some funds in addition to those that are presented in this document. Specifically, the CAFR contains financial information for the County's component units special revenue funds under the direct jurisdiction of the applicable elected official. These funds do not receive appropriations from the Tulsa County Budget Board. Additionally, the County's CAFR includes various agency and trust funds which are not subject to appropriation and therefore are not included in this budgetary document.



# Basis of Accounting and Budgeting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the *timing* of the measurements made, regardless of the measurement focus applied.

Tulsa County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations; additionally, it must measure the degree of compliance with the legally-adopted budget.

The bases of accounting used for financial reporting and budgeting purposes are described below.

## ***The Basis of Accounting for Financial Reporting is described below:***

Tulsa County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the *government-wide statements*, prepared on the full-accrual basis of accounting, and the *fund financial statements*, prepared on the modified accrual basis of accounting.

The **government-wide financial statements** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private-sector type presentation. A full accrual basis of accounting recognizes expenses when incurred and revenues when earned without respect to the timing of receipt or payment.

The **fund financial statements** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Tulsa County, "available" is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured).

Under modified accrual accounting, open encumbrances at fiscal year-end are not reported as expenditures; instead they are reported as reservations of fund balance.

## ***The County's financial reports include three kinds of funds:***

- (1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.

(2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.

(3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

For full disclosure of the County's accounting policies, please refer to the County's Comprehensive Annual Financial Report.

### ***The Basis of Accounting for Budgeting Purposes:***

As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.



## Summary of Long-Term Debt

Tulsa County is authorized by the Statutes of Oklahoma to incur general obligation debt upon voter approval. In addition, separate legal entities known as Authorities (e.g., Tulsa County Industrial Authority) can issue revenue bonds without the vote of the people. However, most revenues bonds require a revenue stream (e.g., a dedicated sales tax) that must be approved by the vote of the people and the related indebtedness is made part of the sales tax ballot.

The County does not have any general obligation bond debt. The Tulsa County Industrial Authority does have outstanding revenue bond debt, but the Tulsa County Industrial Authority does not receive appropriation from the Tulsa County Budget Board and is not part of this Budget document. The County does not intend to issue general obligation bonds during FY 2016-2017.

### ***Legal debt limit:***

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds and balances available in debt service funds) to 5% of the County's assessed valuation. As of July 1, 2015, the County's statutory debt limit was \$269,296,816; actual bonded indebtedness is well below this limit (0.0%), as demonstrated by the information presented below.

Assessed Valuation of Tulsa County, January 2016	5,430,169,676
Legal Debt Limit (5%)	271,508,484
Debt Outstanding at July 1 applicable to Debt Limit	0
Debt Outstanding at July 1 as a percentage of Debt Limit	0%



# Fiscal and Budget Policies

Tulsa County has an important responsibility to its citizens to carefully manage and account for public funds, carry out the statutory responsibilities delegated to it by the State of Oklahoma, and to provide and maintain public facilities. The Fiscal and Budget Policies presented below are designed to establish guidelines which will ensure the fiscal stability of the County and demonstrate the County's commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The fiscal year of the County begins on July 1st and ends on June 30th of the following year. The fiscal year constitutes the budget and accounting year.

## ***Revenue Policy:***

Each officer, board or commission, and all employees charged with the management or control of any department or office, as determined by the County Budget Board, shall prepare for the current fiscal year, on forms provided by the Budget Board, estimated revenues of the department or office for the purpose of preparation of the budget. The County Budget Board may require additional statistics or financial statements from County officers or others to enable it to ascertain fiscal condition and needs. The information required from each department, office, board or commission shall be set forth in tabular form, as follows:

- Actual revenues in the immediate prior fiscal year;
- Original budget of the current fiscal year;
- Actual revenues for a period of six (6) to nine (9) months, as appropriate, of the current fiscal year;
- Estimated total actual revenues for the current fiscal year; and
- Estimated revenues for the budget year.

To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations as well as minimize, to the extent possible, an over-dependence on any single revenue source. Revenue trends are to

be examined monthly and incorporated into annual revenue forecasts. User fees and rates will be examined periodically and adjusted as necessary to cover the costs of providing the services.

## ***Budget Policy:***

Tulsa County follows the guidelines of the County Budget Act as set forth in Title 19 of the Oklahoma Statutes. The Tulsa County Budget Board shall prepare for each budget year, a budget for each fund whose activities require funding through appropriation from the Budget Board. All budgets comprising normal operations of the County shall be adopted for a fiscal year. At least thirty (30) days prior to the beginning of each fiscal year, a budget for each fund of the County for which a budget is required shall be completed by the County Budget Board. Each budget shall provide a complete financial plan for the budget year. The format of the budget shall contain the following in tabular form for each fund, itemized by department and account within each fund:

- Actual revenues and expenditures for the immediate prior fiscal year;
- Original budget of the current fiscal year;
- Estimated actual revenues and expenditures for the current fiscal year; and
- Estimated revenues and proposed expenditures for the budget year.

The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the governing body which shall explain the budget and describe its important features.

The County Budget Board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year.

Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the County not less than five (5) days before the date of the hearing.

After the hearing and at least seven (7) days prior to the beginning of the budget year, the County Budget Board shall adopt the budget for each fund. The Budget Board may add items, increase items, delete items or decrease items in each budget. In all cases, the proposed expenditures shall not exceed the estimated revenues in the budget of any fund.

The adopted budget(s) shall be filed with the Excise Board of the County on or before the first day of the budget year.

The adopted budget(s) shall be in effect on and after the first day of the fiscal year to which they apply.

The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced when the total resources of a fund (sum of estimated net revenues and appropriated fund balances) are sufficient to cover the proposed spending (appropriations and/or transfers out) for that fund.

In no event shall the total amount of the proposed expenditures for a specific fund exceed the total resources available to the fund. The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.

The County will give highest priority for the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.

Realistic revenue projections will reflect conservative assumptions.

The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget is available for view on the County's web site.

After adoption of the budget, the budget can be amended via Budget Board approval in accordance with state statutes. The Fiscal Officer may submit budget amendment requests to the Budget Board to increase expenditures or revenues. All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

### ***Capital Improvements Policy:***

Major capital improvements financed by general obligation bonds, capital grants, or contributions shall use a capital projects fund budget. The term of the budget shall coincide with the term of the individual project or projects.

The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the Budget Board for approval.

The County will identify the estimated ongoing operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the Budget Board for approval.

Capital improvement projects that exceed \$20,000 will be incorporated into a separate Five (5) Year Capital Improvements Program Budget.

### ***Fixed Asset and Capital Asset Policy:***

Tulsa County requires that fixed assets be inventoried if they have an estimated life of more than one (1) year following the date of acquisition and have a purchase cost of \$500 or more. Items which cost less than \$500 and/or have a life of one year are not required to be accounted for as a fixed asset.

For financial reporting purposes, the County observes a capitalization threshold of \$5,000. Assets meeting this threshold are considered to be capital assets. However, all assets with a value of \$500 or more (as noted above and required by state statute) are carried on the County's inventory and are subject to property control procedures. Capital assets and non-capital assets combined are referred to as fixed assets. Some assets, such as personal computers and printers, cost less than \$500; however, the County elects to add these to inventory for property control purposes.

For financial reporting purposes, the County expenses all fixed assets that do not meet the capitalization threshold. The County depreciates all assets that meet the capitalization threshold. Depreciation is based on useful lives that have been established for each classification of assets (office equipment, vehicles, buildings, etc.).

Purchase cost of a fixed asset includes freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use. The capitalization threshold is applied to individual fixed assets rather than to groups of fixed assets.

A small tag with a fixed asset number will be issued by the County Clerk's Fixed Asset Accountant for all items to be added to County inventory records. Said tag will be affixed to the fixed asset until such time as it is declared surplus property and properly disposed of in the manner authorized by the County Commission. (In the case of property that cannot be reasonably tagged, such as software and vehicles,

the inventory tag will be kept with title or license agreement.)

Offices and departments will notify the County Clerk's Fixed Asset Accountant of any change in location or loss of a fixed asset. The County Clerk's Fixed Asset Accountant will provide an inventory report to each department's inventory clerk. The inventory clerk of each department will conduct physical inventories on an annual basis. Offices and departments will exercise control over their fixed assets by establishing and maintaining adequate control procedures at the departmental level.

### **Accounting Policy:**

An independent financial audit shall be made of all accounts of the County at least annually, by the Oklahoma State Auditor and Inspector, and more frequently if deemed necessary by the County Clerk. The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP). The County will prepare a Comprehensive Annual Financial Report (CAFR). Complete disclosure will be provided in the financial statements and bond representations.

The County will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA (Government Finance Officers Association).

### **Purchasing Policy:**

The County encourages competitive business practices through public bidding or requests for proposals wherever possible and feasible.

### **Debt Policy:**

The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes and approved by the citizens of Tulsa County. The County may also enter into lease-purchase agreements. The County may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue bonds. The County will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources. The County will follow a policy of full disclosure on every financial report and bond prospectus. When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects. The County's policy shall be to manage its budget and financial affairs in such a way as to ensure continued

high bond ratings. No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

### **Reserve (Fund Balance) Policy:**

Fund balances will be maintained at levels that will provide adequate operating reserves should the County experience an economic downturn. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

Self-Insurance Reserves shall be maintained at a level to protect the County against incurred and reported losses as well as those incurred but not reported and future losses within the retention period.

The County will calculate and maintain an unassigned fund balance equal to at least 5% to 10% of expenditures for the adopted budget for the general revenue fund. (Note: Tulsa County implemented Governmental Accounting Standards Board Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" for Fiscal Year 2011-2012. This change is reflected in the Fiscal Year 2012-2013 Budget Document and thereafter.)

The County does not have a policy regarding the order in which the various classes of fund balance are used. The default policy is to first use assigned fund balance prior to the use of unassigned fund balance when an expense is incurred for purposes for which both assigned and unassigned fund balances are available. The use of unassigned fund balance amounts requires that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unassigned fund balance classifications could be used.

### **Enterprise Fund Policy:**

Enterprise funds will be used to account for the acquisition, operation, and maintenance of County facilities and services which are intended to be entirely or predominantly self-supporting from user charges or for which periodic net income measurement is desirable. (Note: Tulsa County Public Facilities Authority is a discretely presented component unit which is an enterprise fund. However, the Tulsa County Public Facilities Authority is a separate legal entity which does not receive appropriations from the Tulsa County Budget Board. Therefore, its budget is not presented with this Budget document.)

***Internal Service Fund Policy:***

Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments. Internal Service Funds are to be self-supporting from user charges to the respective user departments. Internal Service Funds are only to recover the complete cost of operations without producing any significant amount of profit in excess of the fund's requirements.

Note: Tulsa County has no Internal Service Funds. The provision of goods and services between County departments is tracked through the County Enterprise Financial Software using the interdepartmental billing function.

# Financial Summaries

All Appropriated Funds



## Governmental Fund

*Tulsa County General Fund*

## Special Revenue Funds

*Assessor's Visual Inspection Fund*

*County Parks Fund*

*Engineer's Highway Fund*

*Juvenile Detention Fund*

*Debt Service Fund*

*Parking Fund*

*Risk Management Fund*

*Special Projects Fund*

*County Contribution Jail Operations Fund*

# Fund Descriptions

## All Appropriated Funds



### General Fund

#### *County General Fund:*

The General Fund is the County's chief operating fund. It is the primary funding source for elected officials and County support functions and covers basic governmental activities such as public safety, legal and judicial, community and human services, County administration, property assessments, and tax collection.

### Special Revenue Group

#### *Assessor's Visual Inspection Fund:*

This fund was established in 1993 to separate and contain the cost of the comprehensive program of visual inspection as described in O.S. 68-2820:

"Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four years."

#### *County Parks Fund:*

The Tulsa County Parks Department is administered by the Board of County Commissioners and the Park Director. The Parks Department operates two golf courses, two restaurants, and concessions.

This department is responsible for the maintenance of each of the Tulsa County Parks and receives additional funding from the County General Fund.

#### *Debt Service Fund:*

The Debt Service Fund is established to account for the retirement of general obligation bonds or other long-term debt, payment of interest thereon, and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the Debt Service Fund as provided for in Title 19 Chapter 35 Section 1718 A 3.

#### *Engineer's Highway Fund:*

The Tulsa County Highway Department is operated using funds from gasoline and fuel tax. The department includes three highway districts and a construction-traffic safety division. The fund receives restricted highway revenue, for maintenance of roads and bridges outside the incorporated limits of cities and towns in Tulsa County.

#### *Juvenile Detention Fund:*

The Juvenile Detention Center is a part of the Tulsa County Juvenile Bureau operation within the district court as prescribed by OS 10A-2-3-103:

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

Tulsa County contracts with the Oklahoma Department of Human Services (DHS) on a "per juvenile," "per day," basis for detainees who are awaiting adjudication. The DHS contract requires the separation of funds for this operation.

***Parking Fund:***

Tulsa County operates and leases parking spaces for the use of County officials and employees. Revenue comes from employees and from County matching funds, as well as non-County related individuals who park in the County managed lots.

***Risk Management Fund:***

The Risk Management Fund provides funding for self-insurance type activities. These activities include workers' compensation, dental self-insurance, and partial health self-insurance for employee benefit. This fund is administered by the Human Resources Department.

***Special Projects Fund:***

The Special Projects Fund is administered by the Board of County Commissioners. The items operated include E-911 emergency operations, Information Technology emergency funds, special capital projects, and Tulsa County grants.

***County Contribution Jail Operations Fund:***

The County Contribution Fund was established in July, 2015 by the Interlocal Cooperative Jail Financing Agreement in order to collect revenues and pay expenses related to the county jail. These revenues include the .026% penny sales tax adopted in 2014, user revenues, grant revenue, other County revenue, use taxes, and Budget Board appropriations. Eligible expenses are construction and maintenance and operation of the David L. Moss Criminal Justice Center.

# All Appropriated Funds

## Projected Change in Fund Balance



The table below shows the projected changes in fund balances for the coming budget year and the projected fund balance amounts at the end of FY 2016-2017:

	Beginning Balance	FY 2017 Budgeted Revenues	FY 2017 Budgeted Expenditures	Change in Fund Balance	Ending Balance
General Fund	8,819,665	65,632,831	74,441,267	(8,808,436)	11,229
Assessor's Visual Inspection Fund	61,971	2,653,984	2,655,851	(1,867)	60,104
County Parks Fund	4,250,281	3,000,000	3,260,405	(260,405)	3,989,876
Debt Service Fund	31,063	165,407	196,470	(31,063)	
Engineer's Highway Fund	12,429,318	7,250,000	7,250,000		12,429,318
Juvenile Detention Fund	608,518	3,358,322	3,966,840	(608,518)	
Parking Fund	71,617				71,617
Risk Management	6,453,966				6,453,966
Special Projects Fund	7,113,211				7,113,211
County Contribution Jail Fund	196,952				196,952
	<b>40,036,562</b>	<b>82,060,544</b>	<b>91,770,833</b>	<b>(9,710,289)</b>	<b>30,326,273</b>

**Fund Balance:** generally defined as the difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of emergency or unexpected events, to maintain or enhance the County's financial position and related bond ratings, to provide cash for operations prior to receipt of revenues, and to maximize investment earnings.

# Revenue Definitions and Assumptions

## Summary of Major Revenues



The chart below illustrates the major revenues of the General Fund and the five major Special Revenue Funds that are budgeted. Various revenues are highlighted and discussed in the Revenues By Source section in the following pages of this budget message.

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2015 Budget	% Total of 2017 Budget
<b>GENERAL FUND</b>						
AD VALOREM TAXES	\$51,524,189	\$52,384,040	\$52,701,387	\$54,282,428	3.62%	72.90%
AD VALOREM PRIOR YEARS	\$1,737,337	\$1,723,000	\$2,035,166	\$1,743,000	1.16%	2.34%
DOCUMENTARY STAMPS	\$1,672,541	\$1,350,000	\$1,642,086	\$1,400,000	3.70%	1.88%
RECORDING FEES	\$1,776,021	\$1,750,000	\$1,819,988	\$1,750,000	0.00%	2.35%
MOTOR VEHICLE FEES	\$994,360	\$950,000	\$976,437	\$970,000	2.11%	1.30%
<b>TOTAL GENERAL FUND</b>	<b>\$57,704,448</b>	<b>\$58,157,040</b>	<b>\$59,175,064</b>	<b>\$60,145,428</b>	<b>3.42%</b>	<b>80.77%</b>
<b>PARK FUND</b>						
SPORTS FEES	\$1,882,067	\$2,147,500	\$2,189,944	\$1,990,000	-7.33%	61.04%
RESTAURANT REVENUE	\$506,979	\$367,500	\$392,500	\$485,000	31.97%	14.88%
<b>TOTAL PARK FUND</b>	<b>\$2,389,046</b>	<b>\$2,515,000</b>	<b>\$2,582,444</b>	<b>\$2,475,000</b>	<b>-1.59%</b>	<b>75.91%</b>
<b>VISUAL INSPECTION FUND</b>						
VISUAL INSPECTION FEES	\$2,550,618	\$2,614,744	\$2,612,386	\$2,653,984	1.50%	99.93%
<b>TOTAL VISUAL INSPECTION FUND</b>	<b>\$2,550,618</b>	<b>\$2,614,744</b>	<b>\$2,612,386</b>	<b>\$2,653,984</b>	<b>1.50%</b>	<b>99.93%</b>
<b>JUVENILE CASH FUND</b>						
STATE GRANTS	\$2,048,857	\$2,246,942	\$2,246,942	\$2,246,942	0.00%	56.64%
OTHER GRANT REVENUE	\$261,329	\$510,580	\$510,580	\$510,580	0.00%	12.87%
<b>TOTAL JUVENILE CASH FUND</b>	<b>\$2,310,186</b>	<b>\$2,757,522</b>	<b>\$2,757,522</b>	<b>\$2,757,522</b>	<b>0.00%</b>	<b>69.51%</b>
<b>DEBT SERVICE FUND</b>						
AD VALOREM TAXES	\$155,865	\$148,462	\$109,215	165,407	11.41%	84.19%
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$155,865</b>	<b>\$148,462</b>	<b>\$109,215</b>	<b>\$165,407</b>	<b>11.41%</b>	<b>84.19%</b>
<b>HIGHWAY FUND</b>						
DIESEL FUEL EXCISE TAX	\$1,520,284	\$1,430,279	\$1,353,612	\$1,390,894	-2.75%	19.18%
GASOLINE EXCISE TAX	\$3,367,346	\$3,243,534	\$3,389,765	\$3,263,949	0.63%	45.02%
MOTOR VEHICLE FEES	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157	0.74%	35.80%
<b>TOTAL HIGHWAY FUND</b>	<b>\$8,081,926</b>	<b>\$7,250,000</b>	<b>\$7,587,621</b>	<b>\$7,250,000</b>	<b>0.00%</b>	<b>100.00%</b>
<b>GRAND TOTAL</b>	<b>\$73,192,089</b>	<b>\$73,442,768</b>	<b>\$74,824,252</b>	<b>\$75,447,341</b>	<b>2.73%</b>	<b>82.19%</b>

## Property Tax Revenue

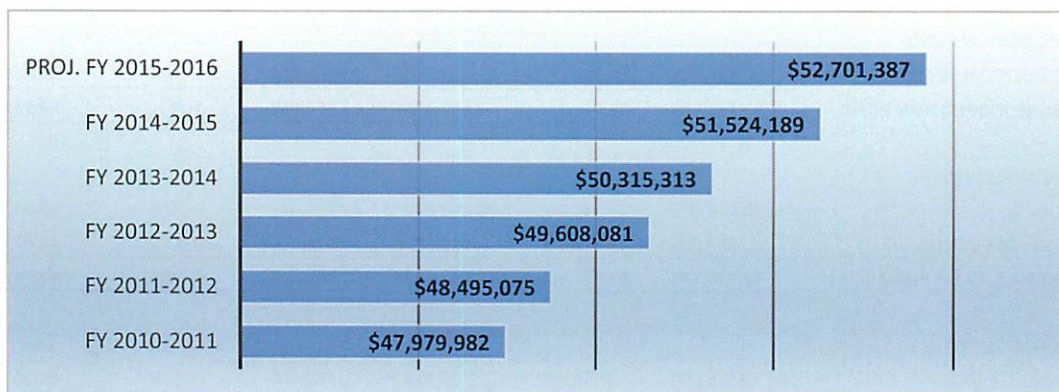
Current Year Ad Valorem Tax estimated revenue for FY 2015-2016 Fiscal Year reflects a 2.28% increase from the FY 2014-2015 Actual. This is an increase of .49% from the average growth rate (1.8%) that Tulsa County has experienced for the past five years. This is primarily due to the very conservative Budget of FY 2015-2016. FY 2013-2014 Budget reflected passage of two state questions in November of 2012 which could have affected Ad Valorem Taxes in a very negative way. One capped the increase of individual property assessment at 3% as opposed to the previous 5% increase maximum. The second abolished property taxes on intangible personal property. The results of these two measures were either not as drastic as originally forecasted or the effects were offset by other growth in the Ad Valorem Valuation. The original FY 2015-2016 Budget was set at \$52,384,040 and the FY 2015-2016 projection was later determined to be \$52,701,387. The County Assessor's office determined a 3% increase from the FY 2015-2016 projection is appropriate for the FY 2016-2017 Budget at \$54,282,428.

The County's property taxes are levied October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. The Tulsa

County Assessor is responsible for the valuation of all real and personal property located within Tulsa County. A revaluation of all property is required once every four years. Tulsa County levied on October 1, 2015, 10.30 mills for General Fund operations, 2.58 mills for the City-County Health Department, 5.32 mills for the City-County Library and .02 mills for Debt Service.

In addition, the County also collects the ad valorem taxes assessed by cities and towns and school districts and apportions the ad valorem tax collected to the appropriate taxing unit.

Property taxes are collected and apportioned to the County by the Tulsa County Treasurer. Taxes are levied annually on October 1 and are due as follows: one-half by December 31 and one-half by March 31. Major tax payments are received in the months December through April, and are recognized as revenue in the year received. Lien dates for personal and real property are in June and October, respectively. Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Revenues received within 60 days of year-end are considered to be available.



Ad Valorem Taxes - GF		Increase/(Decrease) Over Prior Year
Fiscal Year 2010-2011	\$47,979,982	
Fiscal Year 2011-2012	\$48,495,075	1.07%
Fiscal Year 2012-2013	\$49,608,081	2.30%
Fiscal Year 2013-2014	\$50,315,313	1.43%
Fiscal Year 2014-2015	\$51,524,189	2.40%
Proj. Fiscal Year 2015-2016	\$52,701,387	2.28%
Fiscal Year 2016-2017 Budget	\$54,282,428	3.00%

## Sales Tax Revenue

The County has a 0.917% sales tax levy, which is collected by the State of Oklahoma and remitted to the County monthly. The sales tax is dedicated for specific purposes: County Jail Operations (.25%) and Vision 2025 (.60%) which is for capital projects for governmental units and entities within Tulsa County and Tulsa County Government. On April 1, 2014 the voters approved two additional County-wide sales tax collections which began July 1, 2014. This sales tax is dedicated for specific purposes: Jail Expansion and Operations (.026%), and Construction and Land acquisition for a new Juvenile Justice Courts and Detention Center (.041%).

The allocated portion of the sales tax collections is wire transferred by the Oklahoma Tax Commission to the County's Sales Tax Fund. The sales tax collections are then transferred to the Tulsa County Criminal Justice Authority for Jail Operations and to the Tulsa County Industrial Authority for Vision 2025 capital projects. Funds are disbursed at the direction of the Tulsa County Board of County Commissioners,

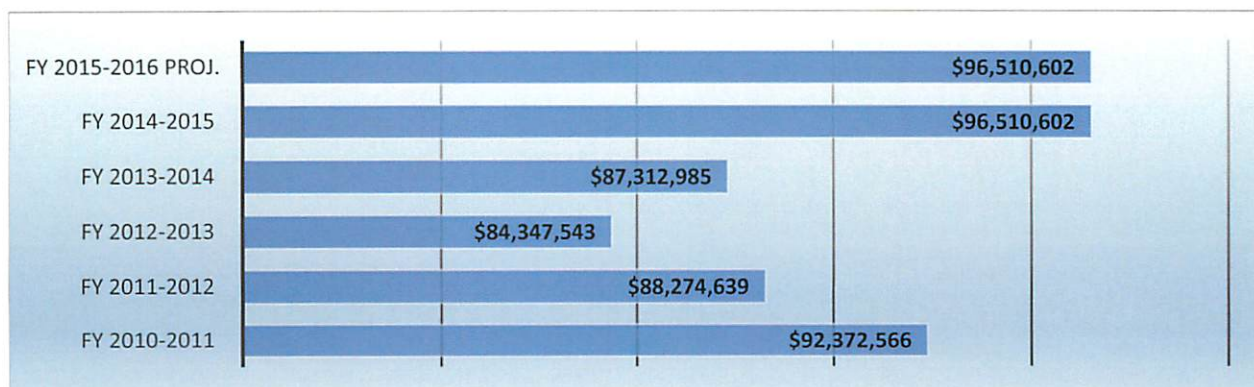
the Board of Trustees of the Tulsa County Criminal Justice Authority and the Board of Trustees of the Tulsa County Industrial Authority.

Since all sales tax collections are dedicated to specific purposes that are collected, expended, and accounted for by specific Authorities, and because sales tax collections are not appropriated by the Tulsa County Budget Board, sales tax collections are not budgeted and therefore are not part of the official budget of Tulsa County.

Financial information is presented in the non-appropriated section of this document and is presented for informational purposes only. The 4.4% decrease in FY 2012-2013 is primarily due to the expiration of the 4 to Fix the County Sales Tax in November 2011. FY 2015-2016 has no projected increase in Sales Tax collections. As of the printing of this document, there was a 2.91% increase over FY 2014-2015, but this is primarily due to the collection of the new sales taxes which began to be distributed to the County two months into FY 2014-2015. FY 2015-2016 will contain a full 12 months of collections.

### SALES TAX COLLECTIONS

Fiscal Years	Criminal Justice Authority	4 to Fix the County	Vision 2025	Tulsa County Jail	Juvenile Justice Courts/Detention Center	Total Sales Tax Receipt	Increase Over Prior Year
	0.25%	Ended 2011	0.60%	0.026%	0.041%	0.917%	
FY 2010-2011	\$22,713,821	\$15,145,576	\$54,513,170	\$0	\$0	\$92,372,566	
FY 2011-2012	\$24,018,463	\$6,611,866	\$57,644,310	\$0	\$0	\$88,274,639	-4.44%
FY 2012-2013	\$24,808,102	\$0	\$59,539,441	\$0	\$0	\$84,347,543	-4.45%
FY 2013-2014	\$25,680,290	\$0	\$61,632,695	\$0	\$0	\$87,312,985	3.52%
FY 2014-2015	\$26,635,757	\$0	\$63,925,817	\$2,308,578	\$3,640,449.54	\$96,510,602	10.53%
FY 2015-2016 Proj.	\$26,635,757	\$0	\$63,925,817	\$2,308,578	\$3,640,449.54	\$96,510,602	0.00%



## Non-Tax and Non-Grant Revenues

Several revenues have stabilized in Fiscal Year 2015-2016 due to national and local economic conditions; for example, the reduction of interest rates greatly impacted interest income. \$185,086 is projected for interest income for Fiscal Year 2015-2016 from Fiscal Year 2014-2015 actual of \$174,313. Tulsa County is only budgeting \$200,000 for interest income revenue in Fiscal Year 2016-2017.

Interest Income - GF & HWY	Increase/(Decrease)	
Fiscal Year 2010-2011	\$178,968	
Fiscal Year 2011-2012	\$163,232	-8.79%
Fiscal Year 2012-2013	\$148,960	-8.74%
Fiscal Year 2013-2014	\$141,409	-5.07%
Fiscal Year 2014-2015	\$174,313	23.27%
Proj. Fiscal Year 2015-2016	\$185,086	6.18%

Overall Charges for Services is projected to decrease by 11.16% from FY 2014-2015 to FY 2015-2016.

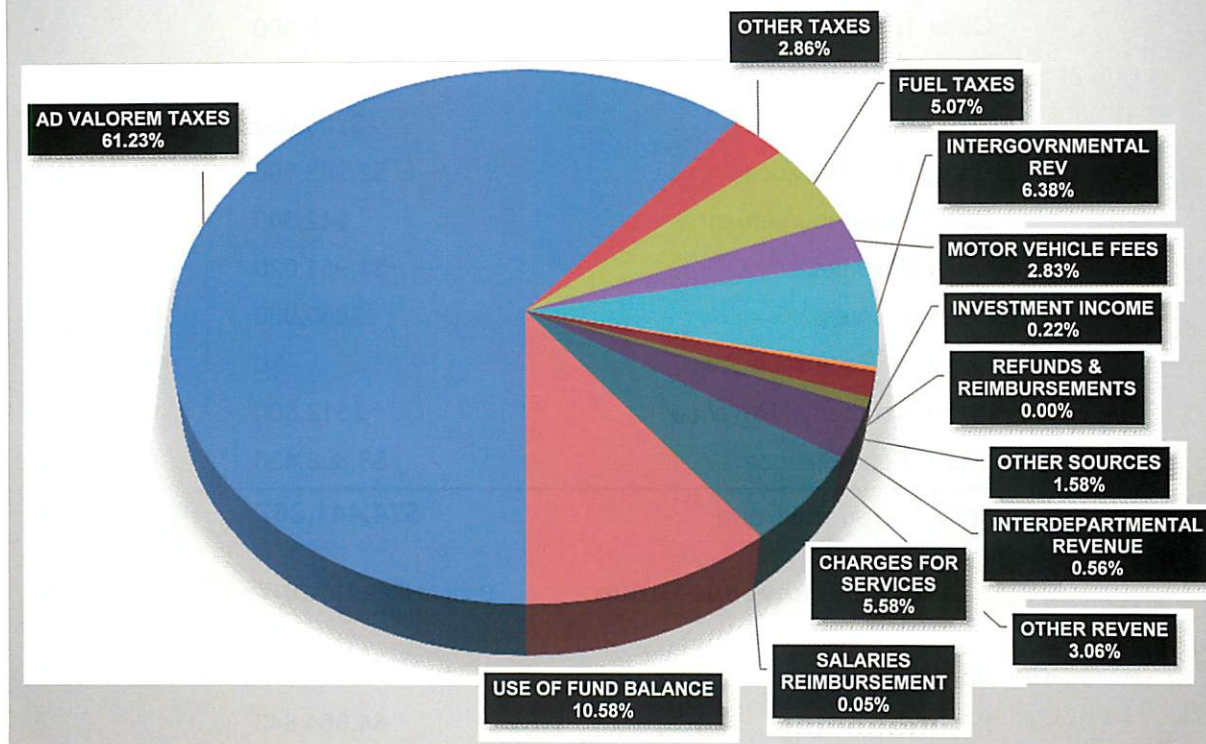
Recording Fees is a category anticipated to decrease by 1.82%. Due to the uncertain nature of Recording Fees, the Recording Fees FY 2016-2017 Budget will be kept flat even though there is a projected increase of 2.485% from FY 2014-2015 actual to the FY 2015-2016 estimate.

Charges for Services - All Funds	Increase/(Decrease)	
Fiscal Year 2010-2011	\$4,540,257	
Fiscal Year 2011-2012	\$4,880,115	7.49%
Fiscal Year 2012-2013	\$5,034,354	3.16%
Fiscal Year 2013-2014	\$4,592,658	-8.77%
Fiscal Year 2014-2015	\$4,585,711	-0.15%
Proj. Fiscal Year 2015-2016	\$4,074,166	-11.16%

# All Appropriated Funds Revenue Assumptions and Projections



All Appropriated Funds FY 2016-2017 Revenue Budget



	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
AD VALOREM TAXES	\$53,417,390	\$54,255,502	\$54,845,768	\$56,190,835	3.57%	61.23%
OTHER TAXES	\$4,051,162	\$2,548,500	\$4,102,212	\$2,625,500	3.02%	2.86%
FUEL TAXES	\$5,250,465	\$4,673,813	\$4,889,681	\$4,654,843	-0.41%	5.07%
MOTOR VEHICLE FEES	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157	0.74%	2.83%
INTERGOVERNMENTAL REV	\$9,745,349	\$5,764,266	\$8,663,758	\$5,853,789	1.55%	6.38%
INVESTMENT INCOME	\$174,314	\$100,000	\$185,086	\$200,000	100.00%	0.22%
REFUNDS & REIMBURSEMENTS	\$4,896,463	\$0	\$4,751,805	\$0		0.00%
OTHER SOURCES	\$7,523,158	\$1,501,828	-\$2,493,807	\$1,450,800	-3.40%	1.58%
INTERDEPARTMENTAL REVENUE	\$683,781	\$575,600	\$571,027	\$512,600	-10.95%	0.56%
OTHER REVENUE	\$5,621,450	\$2,078,708	\$10,253,598	\$2,811,020	35.23%	3.06%
CHARGES FOR SERVICES	\$6,360,640	\$5,219,909	\$6,613,492	\$5,123,500	-1.85%	5.58%
SALARIES REIMBURSEMENT	\$717,636	\$404,219	\$50,500	\$42,500	-89.49%	0.05%
ADJUSTMENTS TO REVENUE	-\$319,578	\$0	\$0	\$0		0.00%
USE OF FUND BALANCE	\$0	\$11,614,349	\$0	\$9,710,289	-16.39%	10.58%
<b>Grand Total</b>	<b>\$101,316,526</b>	<b>\$91,312,881</b>	<b>\$95,277,364</b>	<b>\$91,770,833</b>	<b>0.50%</b>	<b>100%</b>

# All Appropriated Funds

## Budgeted Revenue Summary by Source



<b>General Fund</b>	Budget FY 2016-2017
Ad Valorem Taxes	\$56,025,428
Other Taxes	\$2,625,500
Intergovernmental	\$442,283
Investment Income	\$200,000
Charges for Services	\$2,983,500
Salaries Reimbursement	\$42,500
Other Revenue	\$1,951,020
Other Sources	\$850,000
Accounts Receivable Adj.	\$0
Interdepartmental Revenue	\$512,600
Use of Fund Balance	\$8,808,436
<b>Total General Fund</b>	<b>\$74,441,267</b>

<b>Special Revenue Group</b>	Budget FY 2016-2017
Ad Valorem Taxes	\$165,407
Fuel Tax	\$4,654,843
Motor Vehicle Fees	\$2,595,157
Intergovernmental	\$5,411,506
Investment Income	\$0
Charges for Services	\$2,140,000
Other Revenue	\$860,000
Refunds & Reimbursements	\$0
Other Sources	\$600,800
Accounts Receivable Adj.	\$0
Interdepartmental Revenue	\$0
Use of Fund Balance	\$901,853
<b>Total Special Revenue Group</b>	<b>\$17,329,566</b>
<b>Grand Total - All Appropriated Funds:</b>	<b>\$91,770,833</b>

# All Appropriated Funds

## Budgeted Revenue Detail



Revenue Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Ad Valorem Taxes</b>				
Ad Valorem Tax - Current	\$51,524,189	\$52,384,040	\$52,701,387	\$54,282,428
Ad Valorem Tax - Prior Years	\$1,718,931	\$1,705,000	\$2,016,666	\$1,743,000
Ad Valorem Taxes	\$155,865	\$148,462	\$109,215	\$165,407
In Lieu of Tax Payments	\$18,405	\$18,000	\$18,500	\$0
Subtotal	\$53,417,390	\$54,255,502	\$54,845,768	\$56,190,835
<b>Other Taxes</b>				
Documentary Stamps	\$1,672,541	\$1,350,000	\$1,642,086	\$1,400,000
Flood Control	\$3,035	\$0	\$0	\$0
Motor Vehicle Fees General Fund	\$994,360	\$950,000	\$976,437	\$970,000
Other Taxes/Assessments	\$9,015	\$3,500	\$15,430	\$10,500
Tobacco Excise Tax	\$1,117,282	\$0	\$1,209,000	\$0
Vehicle Registration Stamps	\$254,930	\$245,000	\$259,259	\$245,000
Subtotal	\$4,051,162	\$2,548,500	\$4,102,212	\$2,625,500
<b>Fuel Tax</b>				
Diesel Fuel	\$1,520,284	\$1,430,279	\$1,353,612	\$1,390,894
Diesel Fuel Excise Tax CBRIF	\$49,761	\$0	\$34,329	\$0
Forfeited Municipal Gasoline	\$399	\$0	\$415	\$0
Gasoline Excise Tax CBRIF	\$89,368	\$0	\$70,130	\$0
Gasoline Tax	\$3,277,978	\$3,243,534	\$3,319,634	\$3,263,949
Gross Production Oil CBRIF	\$192,735	\$0	\$54,713	\$0
Gross Production Tax	\$118,822	\$0	\$55,912	\$0
Special Fuel Tax	\$1,119	\$0	\$936	\$0
Subtotal	\$5,250,465	\$4,673,813	\$4,889,681	\$4,654,843
<b>Motor Vehicle Fees</b>				
Motor Vehicle Fees Highway	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157
Subtotal	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157
<b>Intergovernmental</b>				
City/County Grants/Contracts	\$142,208	\$428,980	\$428,980	\$428,980
Community Sentencing	\$0	\$4,500	\$300	\$300
District Attorney Local Funds	\$193,378	\$200,000	\$200,000	\$245,000
Elections Reimbursement	\$206,899	\$107,500	\$130,885	\$116,983
Federal Grants	\$2,289,663	\$81,600	\$668,531	\$81,600
Federal Grants Pass Thru.	\$1,217,185	\$0	\$1,181,766	\$0
Federal Program Reimbursements	\$0	\$0	\$126,000	\$0
Interdepartmental Revenue	\$3,535	\$0	\$5,260	\$0
Other Grants / State Pass Through	\$62,000	\$80,000	\$200,000	\$80,000
R.E.A.P. Grant	\$11,618	\$0	\$43,598	\$0
State 20% Highway Revenue	\$1,016,487	\$0	\$744,110	\$0
State Grants	\$2,051,757	\$2,246,942	\$2,321,942	\$2,246,942
Visual Inspection	\$2,550,618	\$2,614,744	\$2,612,386	\$2,653,984

Revenue Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Intergovernmental</b>				
Subtotal	\$9,745,349	\$5,764,266	\$8,663,758	\$5,853,789
<b>Investment Income</b>				
Interest Earnings	\$22,856	\$0	\$21,228	\$0
Interest General Fund	\$151,457	\$100,000	\$163,858	\$200,000
Subtotal	\$174,314	\$100,000	\$185,086	\$200,000
<b>Charges for Services</b>				
Certifications and Acknowledgement	\$10,845	\$3,000	\$6,000	\$3,000
Data Processing Time	\$211,859	\$0	\$168,600	\$0
E 911 Wireless Fees	\$204,293	\$0	\$212,464	\$0
Facility Rental	\$97,021	\$85,000	\$85,000	\$150,000
Inspection Fees	\$412,586	\$370,409	\$412,851	\$375,000
Monitors Fees	\$0	\$125,000	\$125,000	\$125,000
Pharmacy Revenue	\$88,721	\$90,000	\$90,000	\$90,000
Printing & Duplicating Fees	\$475,450	\$474,000	\$473,000	\$470,500
Printing Income	\$58,778	\$55,000	\$50,650	\$50,000
Program Income	\$35,262	\$0	\$23,826	\$0
Recording Fees	\$1,776,021	\$1,750,000	\$1,819,988	\$1,750,000
Signs and Striping Sales	\$69,533	\$0	\$78,653	\$0
Special Service Fees	\$912,334	\$0	\$759,016	\$0
Sports Fees	\$1,882,067	\$2,147,500	\$2,189,944	\$1,990,000
Zoning Fees	\$125,870	\$120,000	\$118,500	\$120,000
Subtotal	\$6,360,640	\$5,219,909	\$6,613,492	\$5,123,500
<b>Salaries Reimbursement</b>				
Salary Reimbursement	\$717,636	\$404,219	\$50,500	\$42,500
Subtotal	\$717,636	\$404,219	\$50,500	\$42,500
<b>Other Revenue</b>				
Administrative Services Reimb.	\$195,600	\$190,000	\$195,000	\$224,000
Bond Release Fees	\$0	\$0	\$209,497	\$0
Commissary Revenue	\$0	\$0	\$2,036	\$0
Concessions	\$80,579	\$100,000	\$100,015	\$60,000
Contract Revenue	\$0	\$0	\$11,234	\$0
Damage Claim Reimbursement	\$26,009	\$0	\$11,536	\$0
DOC Inmate Revenue	\$0	\$0	\$903,204	\$0
Donations General Fund	\$2,052	\$0	\$500	\$0
Donations Park Fund	\$150,000	\$0	\$55,000	\$0
Employee Insurance Reimb. - GF	\$106,785	\$65,000	\$66,100	\$100,000
Environmental Reward Fund	\$628	\$0	\$0	\$0
Estopped Warrants / Ret. Check	\$889	\$0	\$4,300	\$0
Fines & Forfeitures	\$814	\$0	\$1,100	\$0
Gifts	\$70,954	\$0	\$22,000	\$0
ICE Revenue	\$0	\$0	\$2,259,277	\$0

Revenue Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Other Revenue</b>				
IT Revenue	\$500	\$1,500	\$0	\$0
Janitorial Reimbursement	\$420,755	\$450,000	\$420,700	\$420,000
Miscellaneous Revenue	\$760,860	\$250,000	\$381,712	\$465,000
Parking Fees	\$262,322	\$0	\$293,122	\$0
Project Material & Labor	\$2,063,151	\$0	\$992,266	\$0
Refunds & Reimb. -General Fund	\$90,279	\$132,708	\$189,935	\$246,744
Rents & Royalties	\$73,676	\$0	\$20,520	\$53,256
Restaurant Revenue	\$506,979	\$367,500	\$392,500	\$485,000
Sale of Assets	\$41,164	\$0	\$25,525	\$44,000
Sale of Materials	\$106,512	\$72,000	\$89,305	\$87,500
Sale of Real Property	\$136,575	\$0	\$0	\$0
Transportation Revenue	\$0	\$0	\$159,775	\$0
Tulsa City Prisoners Revenue	\$0	\$0	\$700,000	\$0
U.S. Marshal's Revenue	\$0	\$0	\$2,286,936	\$0
Utility Reimbursement	\$458,022	\$350,000	\$375,503	\$450,520
Vehicle Expense Reimbursement	\$66,345	\$100,000	\$85,000	\$175,000
Subtotal	\$5,621,450	\$2,078,708	\$10,253,598	\$2,811,020
<b>Refunds &amp; Reimbursements</b>				
Employee Flex Reimbursement	\$638,783	\$0	\$799,017	\$0
Employee Insurance Reimb. - Highway	\$1,092	\$0	\$2,250	\$0
Employee Insurance Reimb. - Juvenile	\$3,915	\$0	\$1,161	\$0
Employee Insurance Reimb. - Risk	\$3,007,827	\$0	\$2,653,000	\$0
Employee Misc Reimb. - Dental	\$948,053	\$0	\$1,092,000	\$0
Employee Misc. Reimb.	\$4,839	\$0	\$5,420	\$0
Refunds & Reimb. - Cty. Jail Contribution	\$0	\$0	\$16,985	\$0
Refunds & Reimb. - Highway Fund	\$278,286	\$0	\$136,743	\$0
Refunds & Reimb. - Juvenile Detention	\$315	\$0	\$11	\$0
Refunds & Reimb. - Risk Mgmt.	\$8,239	\$0	\$40,000	\$0
Refunds & Reimb. - Special Projects	\$5,070	\$0	\$4,680	\$0
Refunds & Reinb. - Visual Inspection	\$0	\$0	\$28	\$0
Refunds and Reimbursements - Parks	\$44	\$0	\$510	\$0
Subtotal	\$4,896,463	\$0	\$4,751,805	\$0
<b>Other Sources</b>				
Estopped Warrants	\$2,219	\$0	\$63	\$0
Lapsed Balances	\$0	\$1,328	\$2,507	\$0
Miscellaneous Revenue	\$1,384	\$500	\$800	\$800
Transfers In - General Fund	\$7,427,567	\$900,000	\$1,173,203	\$850,000
Transfers In - Highway Fund	\$4,474,490	\$0	\$263,991	\$0
Transfers In - Juvenile Detention Fund	\$570,000	\$600,000	\$600,000	\$600,000
Transfers In - Parking Fund	\$140,000	\$0	\$140,000	\$0
Transfers In - Parks Fund	\$356,751	\$0	\$476,405	\$0

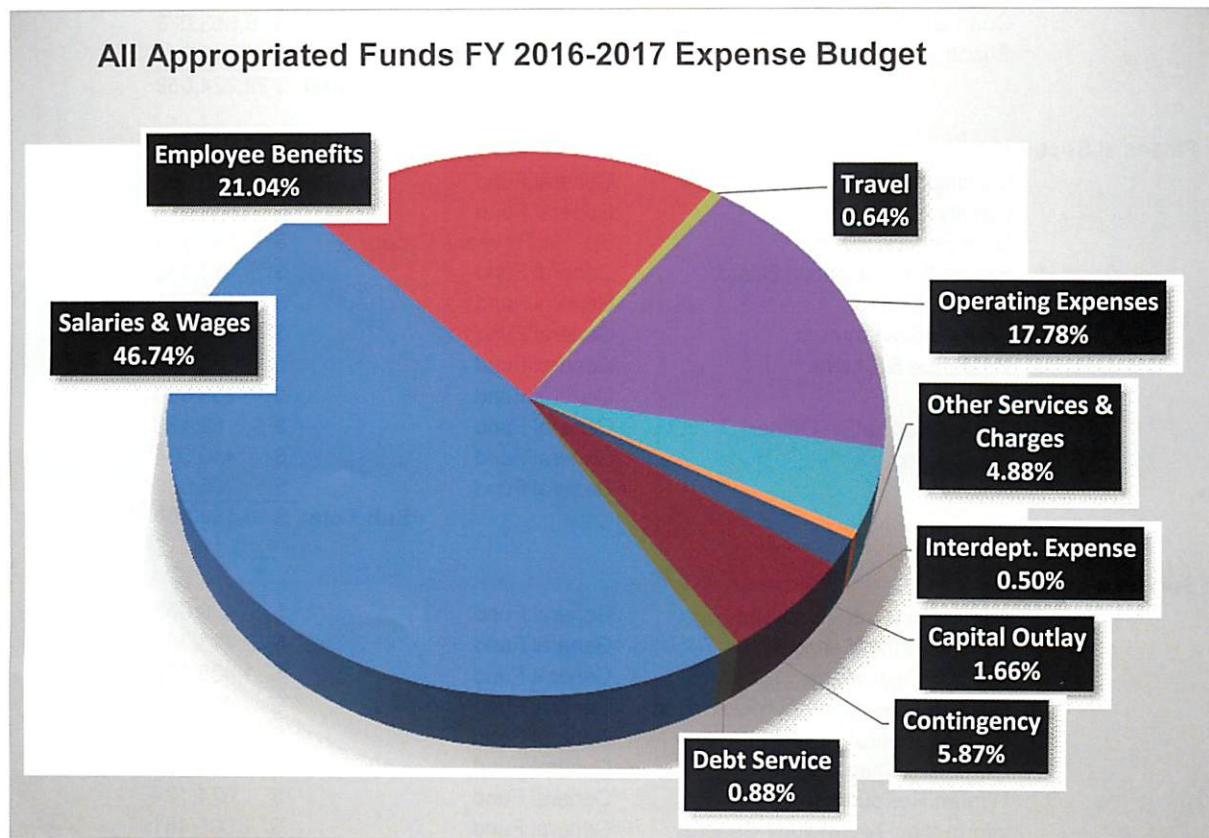
Revenue Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Other Sources</b>				
Transfers In - Risk Mgmt.	\$2,379,235	\$0	\$1,786,500	\$0
Transfers In - Special Projects Fund	\$10,770,095	\$0	\$2,048,906	\$0
Transfers In - Visual Inspection Fund	\$1,000,000	\$0	\$0	\$0
Transfers Out - General Fund	(\$11,671,857)	\$0	(\$4,467,406)	\$0
Transfers Out - Highway Fund	(\$4,724)	\$0	\$0	\$0
Transfers Out - Juvenile Detention	(\$12,946)	\$0	\$0	\$0
Transfers Out - Parks Fund	(\$500,000)	\$0	\$0	\$0
Transfers Out - Risk Mgmt. Fund	(\$1,500,000)	\$0	\$0	\$0
Transfers Out - Special Projects Fund	(\$4,909,056)	\$0	(\$4,518,776)	\$0
Transfers Out - Visual Inspection Fund	(\$1,000,000)	\$0	\$0	\$0
Subtotal	\$7,523,158	\$1,501,828	(\$2,493,807)	\$1,450,800
<b>Accounts Receivable Adj.</b>				
Accounts Receivable Adj. - GF	(\$107,108)	\$0	\$0	\$0
Accounts Receivable Adj. - Juvenile	(\$158,988)	\$0	\$0	\$0
Accounts Receivable Adj. - Parking Fund	\$25,462	\$0	\$0	\$0
Accounts Receivable Adj. - Risk Mgmt.	(\$79,531)	\$0	\$0	\$0
Accounts Receivable Adj. - Special Proj.	\$587	\$0	\$0	\$0
Subtotal	(\$319,578)	\$0	\$0	\$0
<b>Interdepartmental</b>				
Interdepartmental Revenue	\$683,781	\$575,600	\$571,027	\$512,600
Subtotal	\$683,781	\$575,600	\$571,027	\$512,600
<b>Use of Fund Balance</b>				
Use of Fund Balance	\$0	\$11,614,349	\$0	\$9,710,289
Subtotal	\$0	\$11,614,349	\$0	\$9,710,289
<b>Grand Total All Appropriated Funds</b>	<b>\$101,316,525</b>	<b>\$91,312,881</b>	<b>\$95,277,364</b>	<b>\$91,770,833</b>

# All Appropriated Funds

## Expense Definitions and Assumptions

The total Budget Board appropriated budgeted expenses for Fiscal Year 2016-2017 is \$91,770,833.

General Fund governmental activities comprise 81% of this at \$74,441,267. Debt Service is projected at \$536,049 and Judgement expense at \$196,470. Other Budget Board appropriated expenses of \$16,597,046 include a range of services: roads and highways, public safety, health and welfare, culture and recreation, and social and economic programs.



	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
Salaries & Wages	\$39,090,354	\$42,330,450	\$42,082,645	\$42,894,489	1.33%	46.74%
Employee Benefits	\$22,338,397	\$19,171,456	\$23,655,990	\$19,311,571	0.73%	21.04%
Travel	\$418,100	\$528,707	\$466,991	\$583,892	10.44%	0.64%
Operating Expenses	\$18,303,699	\$15,945,164	\$22,208,169	\$16,320,557	2.35%	17.78%
Other Services & Charges	\$7,176,878	\$4,456,291	\$8,826,784	\$4,480,991	0.55%	4.88%
Interdept. Expense	\$427,346	\$517,500	\$509,034	\$461,863	-10.75%	0.50%
Capital Outlay	\$6,507,962	\$4,605,908	\$6,151,795	\$1,523,860	-66.92%	1.66%
Contingency	\$0	\$2,975,000	\$0	\$5,385,000	81.01%	5.87%
Debt Service	\$647,177	\$782,405	\$742,095	\$808,610	33.50%	0.88%
<b>Grand Total</b>	<b>\$94,909,913</b>	<b>\$91,312,881</b>	<b>\$104,643,503</b>	<b>\$91,770,833</b>	<b>0.50%</b>	<b>100%</b>

# All Appropriated Fund Expenditures

## FY 2016-2017 Budget by Division



		Budget FY 16-17
<b>1: Elected Officials</b>		
Assessor's Visual Inspection Fund	Special Revenue Group	\$ 2,655,851
County Assessor	General Fund	\$ 4,004,088
County Clerk	General Fund	\$ 2,711,168
County Commissioners	General Fund	\$ 1,069,720
County Treasurer	General Fund	\$ 1,380,808
Court Clerk	General Fund	\$ 6,653,075
Sheriff	General Fund	\$ 9,749,348
<b>Sub Total</b>		<b>\$28,224,058</b>
<b>2: Financial Section</b>		
Contingency	General Fund	\$ 3,860,000
County Audit	General Fund	\$ 538,593
Debt Service Fund	Special Revenue Group	\$ 196,469
Excise & Equalization Board	General Fund	\$ 13,080
Fiscal Office	General Fund	\$ 442,811
General Government	General Fund	\$ 1,291,500
Insurance & Claims	General Fund	\$ 843,500
Leases	General Fund	\$ 253,000
Public Information Officer	General Fund	\$ 89,489
Purchasing	General Fund	\$ 446,064
Security	General Fund	\$ 206,000
<b>Sub Total</b>		<b>\$ 8,180,506</b>
<b>3: Services Division</b>		
Admin Services - Supplies	General Fund	\$ 420,000
Administrative Services	General Fund	\$ 2,413,303
Building Operations	General Fund	\$ 1,435,159
Building Operations Administration	General Fund	\$ 496,564
Building Operations Fleet	General Fund	\$ 2,162,090
Carpentry Shop	General Fund	\$ 444,159
Human Resources	General Fund	\$ 674,127
Information Technology General	General Fund	\$ 1,005,481
Information Technology Programing	General Fund	\$ 3,272,665
Janitorial	General Fund	\$ 1,408,966
Safety	General Fund	\$ 51,800
Utilities	General Fund	\$ 1,768,852
<b>Sub Total</b>		<b>\$15,553,166</b>
<b>4: Commissioners Division</b>		
County Engineers	General Fund	\$ 1,034,910
County Inspections	General Fund	\$ 586,900
County Parks Fund	Special Revenue Group	\$ 3,260,405
Engineer's Highway Fund	Special Revenue Group	\$ 7,250,000
Levee Maintenance	General Fund	\$ 390,941
Parks	General Fund	\$ 5,631,352
Social Services Emergency Shelter	General Fund	\$ 779,848
Social Services Operations	General Fund	\$ 243,089
Social Services Remedial Aid	General Fund	\$ 270,407
<b>Sub Total</b>		<b>\$19,447,852</b>

**5: Court Related**

		Budget FY 16-17
Court Services	General Fund	\$ 2,117,667
District Attorney - County Portion	General Fund	\$ 607,455
Drug Court - County Portion	General Fund	\$ 142,488
Early Settlement Program	General Fund	\$ 120,000
Juvenile Administration	General Fund	\$ 729,647
Juvenile Detention Fund	Special Revenue Group	\$ 3,966,840
Juvenile Detention General Fund	General Fund	\$ 570,000
Juvenile Intake	General Fund	\$ 1,192,565
Juvenile L.I.F.E. Program	General Fund	\$ 910,963
Juvenile Phoenix Program	General Fund	\$ 462,946
Juvenile Probation	General Fund	\$ 1,961,656
Mental Health Court - County Portion	General Fund	\$ 97,000
Public Defender	General Fund	\$ 49,500
<b>Sub Total</b>		<b>\$ 12,928,727</b>

**6: Other Agencies**

Elections Staff	General Fund	\$ 2,087,328
Extension Center	General Fund	\$ 443,002
INCOG	General Fund	\$ 852,143
River Parks Authority	General Fund	\$ 675,000
Tulsa Area Emergency Management	General Fund	\$ 143,933
Tulsa's Future	General Fund	\$ 75,000
<b>Sub Total</b>		<b>\$ 4,276,406</b>

**7: Designated Requests**

Admin Services - Printing	General Fund	\$ 427,630
COBRA Insurance	General Fund	\$ 129,750
Designated Reserves	General Fund	\$ 2,000,000
District Attorney - State Funds	General Fund	\$ 245,000
Pharmacy	General Fund	\$ 357,737
<b>Sub Total</b>		<b>\$ 3,160,117</b>

Grand Total		<b><u>\$ 91,770,832</u></b>
-------------	--	-----------------------------

# Financial Summaries

## Governmental Fund



### Tulsa County General Fund

# Tulsa County General Fund

## Financial Summary



The General Fund is the County's chief operating fund. It is the primary funding source for elected officials and County support functions, covering basic governmental activities such as public safety, legal and judicial, community and human services, County administration, property assessments and tax collection.

***The fund's revenue can be classified as the following:***

- Ad Valorem Taxes
- Other Taxes
- Intergovernmental Revenue
- Investment Income
- Charges for Services
- Salaries Reimbursement
- Miscellaneous Revenue
- Other Sources
- Interdepartmental Revenue

***The fund's expenditures can be classified as the following:***

- Salaries and Wages
- Employee Benefits
- Travel
- Operating Expenses
- Other Services & Charges
- Interdepartmental Expense
- Capital Outlay
- Contingency

The following pages identify these classifications in detail and in summary. The same format will be utilized throughout this document, presenting the summary and detail revenue and expenditure classifications.

# General Fund Budgetary Highlights



## **General Fund Revenues**

Several revenues continue to be down for the General Fund in Fiscal Year 2016-2017 due to national and local economic conditions. Salaries Reimbursement budgeted revenue has decreased by 89.5% because some construction projects were being administered by County employees who were being reimbursed by construction bond funds in Fiscal Year 2015-2016 but not in Fiscal Year 2016-2017.

The Fiscal Year 2016-2017 Budget for County Clerk's documentary stamps was raised by \$50,000 from the previous Fiscal Year 2015-2016 Budget due to the higher dollar values in property transactions in the County. The up-trend seems to have leveled out and the Fiscal Year 2015-2016 estimate is \$1,642,086, down from the actual Fiscal Year \$1,672,541. To be conservative in budgeting, the Fiscal Year 2016-2017 Budget will increase to \$1,400,000. County Clerk recording fees budget for Fiscal Year 2016-2017 remains constant from Fiscal Year 2015-2016 at \$1,750,000.

Current Year Ad Valorem Tax estimated revenue for Fiscal Year 2015-2016 (\$52,701,387) is over the budget for Fiscal Year 2015-2016 (\$52,384,040). Ad Valorem Tax budget for Fiscal Year 2016-2017 is a 3% increase from estimated revenue for Fiscal Year 2015-2016. This is an increase over the average growth rate of Current Year Ad Valorem Tax that Tulsa County has experienced for the past several years (1.8%). This increase is based on information from the County Assessor's Office on the increase in property values that the suburban communities are experiencing.

## **General Fund Expenditures**

General Fund departments were asked to keep the Fiscal Year 2016-2017 expenditure budget the same as Fiscal Year 2015-2016 with the exception of minimal salary raises approved in Fiscal Year 2015-2016. The General Fund was heavily impacted in Fiscal Year 2015-2016 by revenue shortages in the

County Jail Fund. The General Fund needed to contribute \$1,100,000 to the Jail Fund shortage and it is likely that more financial supplements will be necessary before the end of Fiscal Year 2015-2016. This Jail Operations supplement was funded by various other county departments' 10% withheld reserves being transferred to the Jail County Contribution Fund. The Fiscal Year 2016-2017 Budget contains a \$2.4 million contingency which could be used for Jail Operations in the coming Fiscal Year if the need arises. A new Sheriff was elected in April of 2016 and will have to seek reelection to a four-year term in November 2016. The interim Sheriff has laid out several financial plans for Jail Operations which could affect both revenues and expenditures in Fiscal Year 2016-2017. Individual department results are seen on the following page. The overall Fiscal Year 2016-2017 General Fund expenditure budget is only up 0.02% (\$16,971). This is due to multiple factors; however, the most substantial is that a \$2.9 million one-time capital expenditure occurred in late Fiscal Year 2015-2016. This lowered the overall Budget by that amount.

## **General Fund, Fund Balance**

Tulsa County's Budget for use of fund balance for the General Fund for Fiscal Year 2015-2016 was \$10,956,477. This was particularly high because of the one-time \$2.9 million capital expenditure which was funded several years earlier through several grant funding sources. The estimated use of fund balance for Fiscal Year 2016-2017 is \$8,808,436. The County policy is to maintain an unassigned fund balance of 5% to 10% of budgeted expenditures. The Fiscal Year 2015-2016 projection will decrease fund balance by \$5,198,223, and the fund balance is expected to further be lowered in Fiscal Year 2016-2017 due to the \$2,400,000 Jail Operations contingency. It is optimistic that with new operational procedures implemented at the County Jail by the new Sheriff, that the contingency will not have to be entirely depleted. Therefore, it is unlikely that the unassigned fund balance will drop below 5% of annual expenditures for Fiscal Year 2016-2017.

# General Fund Budgetary Highlights

## Budget Reduction (Increase) by Department/Office



General Fund Department	2015 ACTUAL	2016 ORIG BUD	2016 PROJECTION	2017 BUDGET	% Change 2017 Budget Over(Under) 2016 Budget
County Jail Operations Contingency	\$ -	\$ -	\$ -	\$ 2,410,000	100.00%
	New Program				
Tulsa's Future	\$ -	\$ 37,500	\$ 37,500	\$ 75,000	100.00%
	New Program Mid Year 2016				
Election Board	\$ 1,566,999	\$ 1,787,330	\$ 1,682,696	\$ 2,087,328	16.78%
	Presidential Election				
Administrative Services	\$ 2,809,173	\$ 3,060,933	\$ 3,102,226	\$ 3,260,933	6.53%
	Presidential Election Ballot Printing				
Court Services	\$ -	\$ 1,997,087	\$ 1,967,517	\$ 2,117,667	6.04%
	New Employee				
Purchasing	\$ 403,336	\$ 424,758	\$ 428,831	\$ 446,064	5.02%
Specialty Courts	\$ -	\$ 229,488	\$ 229,488	\$ 239,488	4.36%
County Commissioners	\$ 1,021,423	\$ 1,026,860	\$ 924,065	\$ 1,069,720	4.17%
Fiscal Office	\$ 361,306	\$ 425,574	\$ 402,336	\$ 442,811	4.05%
Human Resources	\$ 684,454	\$ 702,046	\$ 717,225	\$ 725,927	3.40%
Social Services	\$ 1,499,961	\$ 1,597,566	\$ 1,574,356	\$ 1,651,081	3.35%
District Attorney	\$ 709,360	\$ 826,994	\$ 818,008	\$ 852,455	3.08%
Non - Departmental Expenses	\$ 1,715,431	\$ 4,578,016	\$ 2,057,436	\$ 4,712,343	2.93%
Court Clerk	\$ 6,319,821	\$ 6,613,287	\$ 6,312,593	\$ 6,653,075	0.60%
County Engineers	\$ 1,439,951	\$ 2,012,748	\$ 1,514,349	\$ 2,012,751	0.00%
County Treasurer	\$ 1,329,258	\$ 1,380,807	\$ 1,355,966	\$ 1,380,808	0.00%
County Clerk	\$ 2,434,116	\$ 2,711,168	\$ 2,710,168	\$ 2,711,168	0.00%
County Extension Center	\$ 474,893	\$ 443,002	\$ 438,929	\$ 443,002	0.00%
Early Settlement	\$ 90,896	\$ 120,000	\$ 112,889	\$ 120,000	0.00%
Health Care Self Insurance	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	0.00%
INCOG	\$ 839,000	\$ 852,143	\$ 852,143	\$ 852,143	0.00%
Juvenile Detention	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	0.00%
Parks	\$ 5,396,883	\$ 5,631,352	\$ 5,691,522	\$ 5,631,352	0.00%
River Parks Authority	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	0.00%
Juvenile Bureau of the District Court	\$ 4,873,223	\$ 5,257,871	\$ 5,079,187	\$ 5,257,777	0.00%
County Assessor	\$ 3,915,567	\$ 4,004,371	\$ 3,946,566	\$ 4,004,088	-0.01%
Information Technology	\$ 4,279,360	\$ 4,325,767	\$ 4,070,617	\$ 4,278,146	-1.10%
County Sheriff	\$ 10,095,271	\$ 9,959,348	\$ 9,307,356	\$ 9,749,348	-2.11%
Building Operations	\$ 6,937,769	\$ 7,913,289	\$ 6,866,786	\$ 7,715,790	-2.50%
Excise & Equalization Board	\$ 9,021	\$ 13,516	\$ 7,428	\$ 13,080	-3.23%
Public Defender	\$ 51,821	\$ 54,500	\$ 133,812	\$ 49,500	-9.17%
TAEMA	\$ 155,571	\$ 158,909	\$ 158,909	\$ 143,933	-9.42%
Public Information Officer	\$ 111,549	\$ 112,841	\$ 87,246	\$ 89,489	-20.69%
Juvenile Capital Projects		\$ 2,920,225	\$ 2,920,225		-100.00%
<b>Total</b>	<b>\$ 60,770,413</b>	<b>\$ 74,424,296</b>	<b>\$ 66,753,375</b>	<b>\$ 74,441,267</b>	<b>0.02%</b>

# General Fund Overview

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Ad Valorem Taxes	\$53,261,525	\$54,107,041	\$54,736,554	\$56,025,428
Other Taxes	\$4,051,162	\$2,548,500	\$4,102,212	\$2,625,500
Intergovernmental	\$462,277	\$392,000	\$545,257	\$442,283
Investment Income	\$151,457	\$100,000	\$163,858	\$200,000
Charges for Services	\$2,948,271	\$2,987,409	\$3,095,989	\$2,983,500
Salaries Reimbursement	\$717,636	\$404,219	\$50,500	\$42,500
Miscellaneous Revenue	\$1,957,378	\$1,411,208	\$1,585,957	\$1,951,020
Other Sources	(\$4,244,289)	\$900,000	(\$3,294,203)	\$850,000
Accounts Receivable Adj.	(\$107,108)	\$0	\$0	\$0
Interdepartment Revenue	\$597,741	\$575,600	\$569,027	\$512,600
	<b>\$59,796,051</b>	<b>\$63,425,977</b>	<b>\$61,555,151</b>	<b>\$65,632,831</b>

Use of Fund Balance	\$0	\$10,998,319	\$0	\$8,808,436
---------------------	-----	--------------	-----	-------------

Total All Sources	<b>\$59,796,051</b>	<b>\$74,424,296</b>	<b>\$61,555,151</b>	<b>\$74,441,267</b>
-------------------	---------------------	---------------------	---------------------	---------------------

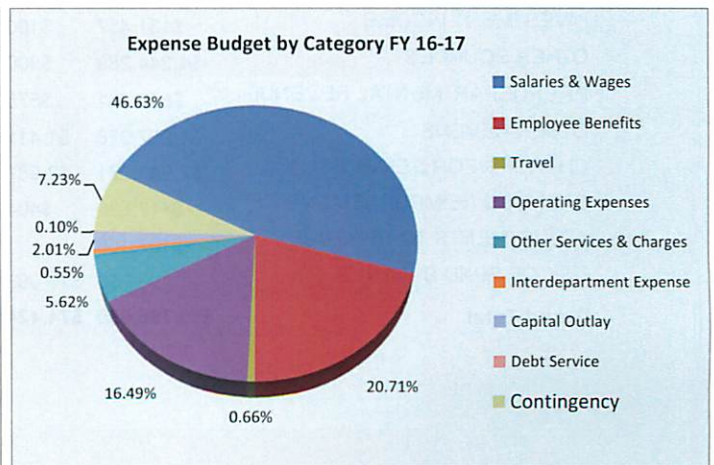
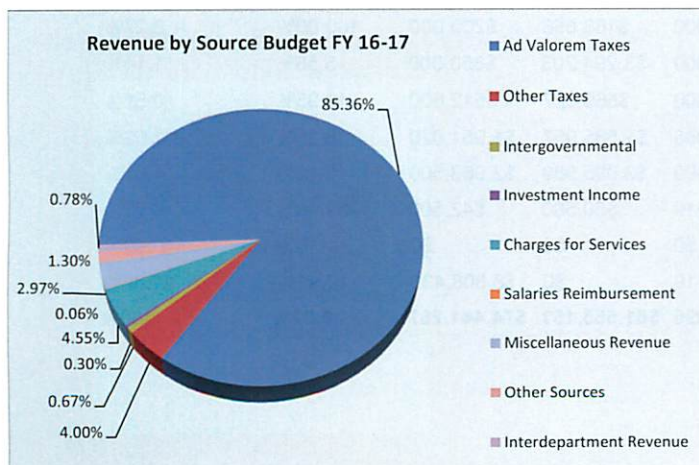
## Expenditures by Category

Salaries & Wages	\$31,817,489	\$34,292,005	\$33,387,116	\$34,709,459
Employee Benefits	\$13,783,121	\$15,323,637	\$14,882,300	\$15,415,825
Travel	\$313,373	\$427,510	\$273,364	\$488,280
Operating Expenses	\$9,380,502	\$12,129,023	\$10,366,874	\$12,277,687
Other Services & Charges	\$3,001,126	\$4,166,241	\$3,882,612	\$4,185,941
Interdepartment Expense	\$365,072	\$459,761	\$240,456	\$409,124
Capital Outlay	\$1,539,731	\$4,575,908	\$3,644,441	\$1,493,860
Debt Service	\$0	\$75,211	\$76,211	\$76,091
Contingency	\$0	\$2,975,000	\$0	\$5,385,000
<b>Total Expenditures</b>	<b>\$60,200,413</b>	<b>\$74,424,296</b>	<b>\$66,753,374</b>	<b>\$74,441,267</b>

Income (Loss)	(\$404,362)	\$0	(\$5,198,223)	\$0
---------------	-------------	-----	---------------	-----

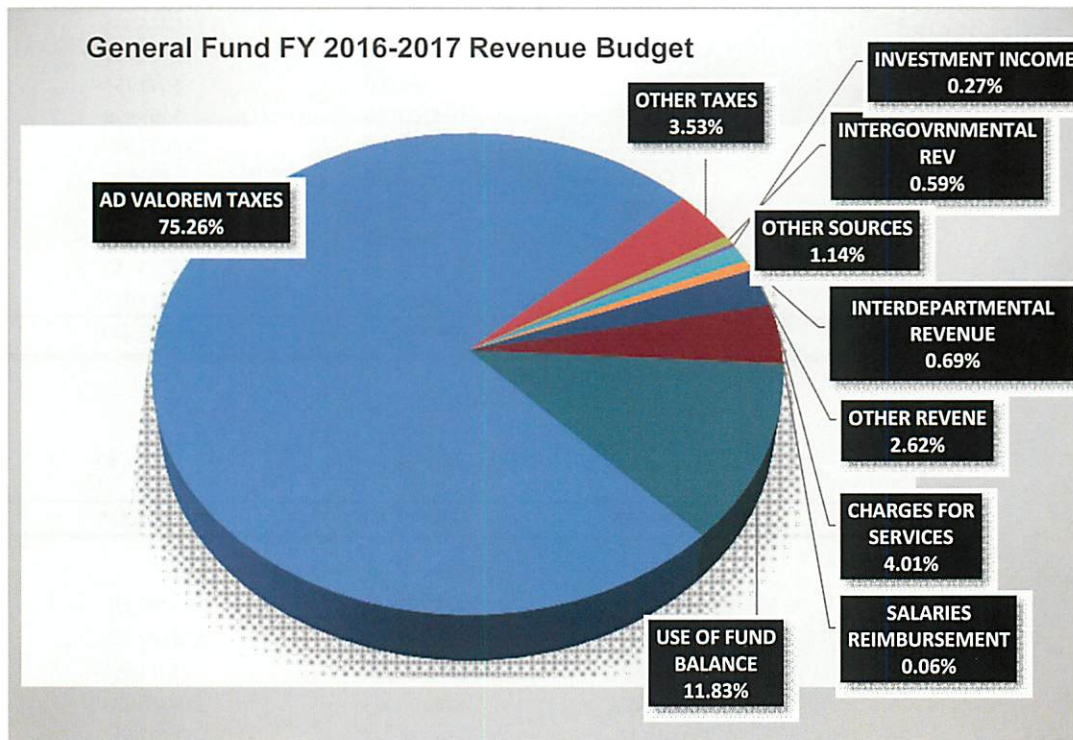
## FUND BALANCE ANALYSIS

Beginning Fund balance:	\$15,873,477	\$11,600,349	\$15,469,115	\$8,819,665
Prior Year Encumbrances	\$0	\$0	(\$1,451,227)	\$0
Additions/Reductions to Fund Balance:	(\$404,362)	(\$10,998,319)	(\$5,198,223)	(\$8,808,436)
Ending Fund Balance:	<b>\$15,469,115</b>	<b>\$602,030</b>	<b>\$8,819,665</b>	<b>\$11,229</b>



# General Fund Revenue

## Assumptions and Projections



A multi-year comparison of revenues by source for the County's General Fund is presented below. The following discussion explains the major sources of revenue for the County's General Fund and identifies the primary causes for fluctuations between the prior and current budget years. The County's General Fund budgeted use of prior year fund balance is not included in this table as a revenue source.

	Prior Year Actual FY 14- 15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
AD VALOREM TAXES	\$53,261,525	\$54,107,041	\$54,736,554	\$56,025,428	3.55%	75.26%
OTHER TAXES	\$4,051,162	\$2,548,500	\$4,102,212	\$2,625,500	3.02%	3.53%
INTERGOVERNMENTAL REV	\$462,277	\$392,000	\$545,257	\$442,283	12.83%	0.59%
INVESTMENT INCOME	\$151,457	\$100,000	\$163,858	\$200,000	100.00%	0.27%
OTHER SOURCES	-\$4,244,289	\$900,000	-\$3,294,203	\$850,000	-5.56%	1.14%
INTERDEPARTMENTAL REVENUE	\$597,741	\$575,600	\$569,027	\$512,600	-10.95%	0.69%
OTHER REVENUE	\$1,957,378	\$1,411,208	\$1,585,957	\$1,951,020	38.25%	2.62%
CHARGES FOR SERVICES	\$2,948,271	\$2,987,409	\$3,095,989	\$2,983,500	-0.13%	4.01%
SALARIES REIMBURSEMENT	\$717,636	\$404,219	\$50,500	\$42,500	-89.49%	0.06%
ADJUSTMENTS TO REVENUE	-\$107,108	\$0	\$0	\$0	0%	0.00%
USE OF FUND BALANCE	\$0	\$10,998,319	\$0	\$8,808,436	-19.91%	11.83%
<b>Grand Total</b>	<b>\$59,796,050</b>	<b>\$74,424,296</b>	<b>\$61,555,151</b>	<b>\$74,441,267</b>	<b>0.02%</b>	<b>100%</b>

# Revenue by Source



## **Ad Valorem Taxes (Property Tax) (85.36% of total revenue)**

Property tax comprises a large portion of the County's overall General Fund revenues. The phrase "ad valorem" means "according to value" or "in proportion to value." Most people use the terms ad valorem tax and property tax interchangeably. The property tax is an ad valorem tax because the amount of tax is directly proportional to the taxable value of the property. Property taxes are measured in mills. A mill equals one-tenth of a cent or \$1 tax for every \$1,000 of taxable value. Taxable value (assessed value) is equal to the fair cash value multiplied by the assessment ratio. The assessment ratio in Tulsa County is 11% and the millage rate for County operations is 10.3 mills.

Assessed valuation grew at an average annual rate of 6.33% from Fiscal Years 2000 to 2010 and it continues to provide a stable source of revenue for the County and its political subdivisions, although annual growth is expected to slow substantially. The growth rate in ad valorem tax has fallen to an annual average of 1.8% since 2011 and continues to decline. The 2015 growth rate in ad valorem tax was 2.4%. Total net assessment exceeds \$5.38 billion. The budget assumes no change in the property tax rates.

The County's property taxes are levied October 1, on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. The Tulsa County Assessor is responsible for the valuation of all real and personal property located within Tulsa County. A revaluation of all property is required once every four years.

In addition, the County also collects the ad valorem taxes assessed by cities and towns and school districts, and apportions the ad valorem tax collected to the appropriate taxing unit.

Property taxes are collected and apportioned to the County by the Tulsa County Treasurer. Taxes are levied annually on October 1 and are due as follows: one-half by December 31 and one-half by March 31.

Major tax payments are received in the months December through April, and are recognized as revenue in the year received. Lien dates for personal and real property are in June and October, respectively. Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Revenues received within 60 days of Fiscal Year-end are considered to be available. The County's budgeted FY 2016-2017 proposed operating property tax levies include the following: General Fund Operations-- \$10.30 per \$1,000 assessed valuation.

Ad Valorem Taxes - GF	Increase/(Decrease) Over Prior Year
Fiscal Year 2010-2011	\$47,979,982
Fiscal Year 2011-2012	\$48,495,075 1.07%
Fiscal Year 2012-2013	\$49,608,081 2.30%
Fiscal Year 2013-2014	\$50,315,313 1.43%
Fiscal Year 2014-2015	\$51,524,189 2.40%
Proj. FY 2015-2016	\$52,701,387 2.28%



## **Other Taxes (4.0% of total revenue)**

Examples of Other Taxes revenues are Tobacco Excise Tax, Flood Control Tax, Occupational Tax, Documentary Stamps and the County's portion of Vehicle Registration Stamps. Oklahoma State Statutes require that no more than 90% of the revenue (except ad valorem taxes) estimated in a given year can be budgeted in the next year. The County does not budget for the Tobacco Excise Tax to comply with the 90% rule. The Tobacco Excise Tax has declined substantially and revenues from this source have been \$100,000 less each year. This decline could be in response to the current e-cigarette

trend which is not taxed in the same manner as traditional cigarettes.

The County Clerk's Recording Department is responsible for receiving and recording all documents pertaining to real property (real estate). This department acts as agent for the Oklahoma Tax Commission for the sale of Revenue (Documentary) Stamps, which are affixed to the property deeds.

As can be seen from the table below, the economic downturn in housing caused an especially deep cut in revenue in FY 2010-2011. Documentary Stamps as a revenue source has trended upward from FY 2010-2011. There is a FY 2014-2015 11.35% increase from Fiscal Year 2013-2014, and this revenue stream appears to have finally recovered from the Fiscal Year 2010-2011 low. The sharp increase is primarily due to higher property values and not to the actual number of documents processed.

Documentary Stamps - GF Year	Increase/(Decrease) Over Prior Year	
Fiscal Year 2010-2011	\$839,731	
Fiscal Year 2011-2012	\$1,001,185	19.23%
Fiscal Year 2012-2013	\$1,311,390	30.98%
Fiscal Year 2013-2014	\$1,474,649	12.45%
Fiscal Year 2014-2015	\$1,672,541	11.35%
Proj. FY 2015-2016	\$1,642,086	-1.82%



#### **Charges for Services (4.55% of total revenue)**

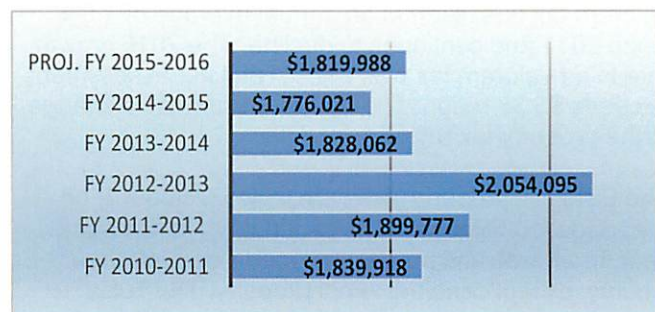
Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect a 5.22% increase for the FY 2016-2017 Budget over the FY 2014-2015 Actual collections. The decline of 3.33% in FY 2016-2017 Budget from FY 2015-2016 projections is primarily attributed to the decline in inspection and permit fees. The increase in FY 2015-2016 projections from FY 2014-2015 actual is due to the addition of ankle monitor fees to the General Fund revenue sources in FY 2015-2016. Zoning fees, clerk recording fees, and motor vehicle fees are expected to remain mostly flat.

Charges for Services - GF Year	Increase/(Decrease) Over Prior Year	
Fiscal Year 2010-2011	\$1,883,716	
Fiscal Year 2011-2012	\$1,737,354	-7.77%
Fiscal Year 2012-2013	\$1,158,915	-33.29%
Fiscal Year 2013-2014	\$1,200,438	3.58%
Fiscal Year 2014-2015	\$1,172,250	-2.35%
Proj. FY 2015-2016	\$1,276,001	8.85%



County Clerk Recording Fees (Part of Charge for Services % of total revenue) As illustrated in the chart below, County Clerk recording fees revenue was down in FY 2013-2014 from FY 2012-2013 due to a spike in FY 2012-2013 at \$2,054,095 with an 8.1% increase over FY 2011-2012. Recording fees then dropped down to below the FY 2011-2012 amounts. The County Clerk's office has projected a 2.48% increase for FY 2015-2016 and budgeted \$1,750,000 for FY 2016-2017.

Recording Fees - GF	Increase/(Decrease) Over Prior Year	
Fiscal Year 2010-2011	\$1,839,918	
Fiscal Year 2011-2012	\$1,899,777	3.25%
Fiscal Year 2012-2013	\$2,054,095	8.12%
Fiscal Year 2013-2014	\$1,828,062	-11.00%
Fiscal Year 2014-2015	\$1,776,021	-2.85%
Proj. FY 2015-2016	\$1,819,988	2.48%



#### **Intergovernmental Revenues (0.67% of total revenue)**

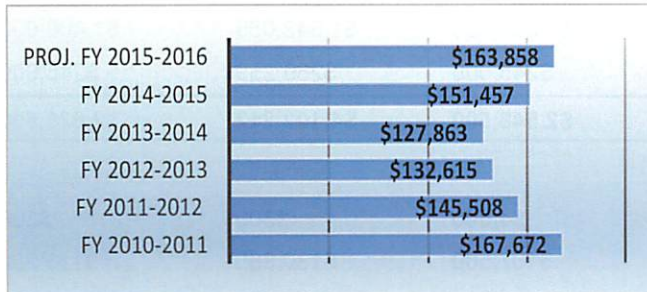
The County's General Fund receives minimal Intergovernmental Revenues. The main sources of these revenues are from the State of Oklahoma for the District Attorney and Election Board Expense and reimbursement of the salary of the Secretary of the Tulsa County Election Board.

### **Investment Income (0.3% of total revenue)**

Interest revenue declined significantly since FY 2010-2011, with FY 2015-2016 revenues projected to be \$163,858. The County Treasurer's Office expects the investment revenue to increase slightly in FY 2016-2017; therefore the FY 2016-2017 revenue estimate is \$200,000. This compares to interest revenue of more than \$2.06 million earned in FY 2007-2008.

The chart below illustrates the sharp decrease in interest income over 4 years and a minor recovery in the last few years.

Interest Income - GF	Increase/(Decrease) Over Prior Year	
Fiscal Year 2010-2011	\$167,672	
Fiscal Year 2011-2012	\$145,508	-13.22%
Fiscal Year 2012-2013	\$132,615	-8.86%
Fiscal Year 2013-2014	\$127,863	-3.58%
Fiscal Year 2014-2015	\$151,457	18.45%
Proj. FY 2015-2016	\$163,858	8.19%



### **Other Miscellaneous Revenue (2.97% of total revenue)**

The County receives Other Revenue from many sources. These include janitorial and utilities reimbursements from the Court Clerk, sales of materials, and vehicle expense reimbursement. FY 2016-2017 Budget reflects a 23% increase from FY 2015-2016 projected revenue. This increase is primarily due to several miscellaneous revenues being budgeted which were not budgeted in the past.

### **Interdepartmental Revenue (0.78% of total revenue)**

Internal services are processed through the interdepartmental revenue function in the County's enterprise-wide financial software. Increased usage of this function has caused decreases in other revenue. There were departments which discontinued using County internal services and others which, although still using County internal services, are now paying by purchase orders due to external requirements for reimbursements from other governments. This has caused a decrease in the FY 2016-2017 Budget by 12.29% from the FY 2015-2016 Budget.

# General Fund

## Revenue Summary by Source

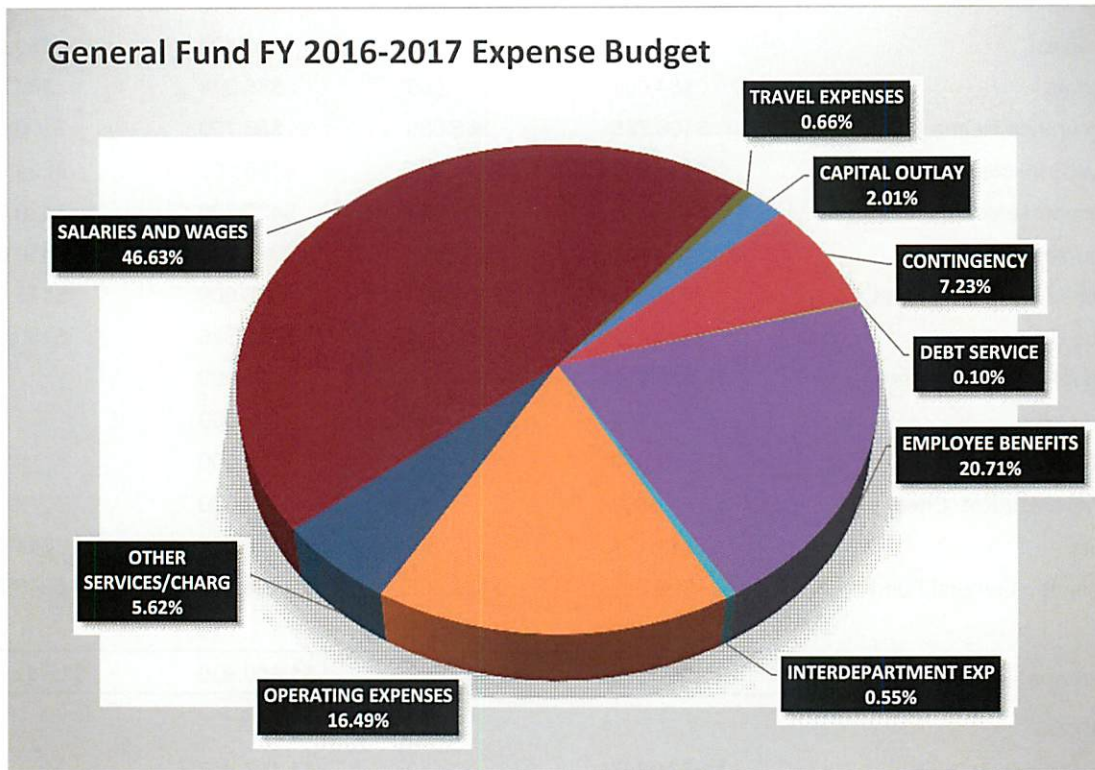


	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Ad Valorem Taxes</b>				
Ad Valorem Tax - Current	\$51,524,189	\$52,384,040	\$52,701,387	\$54,282,428
Ad Valorem Tax - Prior Years	\$1,718,931	\$1,705,000	\$2,016,666	\$1,743,000
In Lieu of Tax Payments	\$18,405	\$18,000	\$18,500	\$0
<b>Total Ad Valorem Taxes</b>	<b>\$53,261,525</b>	<b>\$54,107,040</b>	<b>\$54,736,553</b>	<b>\$56,025,428</b>
<b>Other Taxes</b>				
Motor Vehicle Fees General Fund	\$994,360	\$950,000	\$976,437	\$970,000
Flood Control	\$3,035	\$0	\$0	\$0
Tobacco Excise Tax	\$1,117,282	\$0	\$1,209,000	\$0
Other Taxes/Assessments	\$9,015	\$3,500	\$15,430	\$10,500
Documentary Stamps	\$1,672,541	\$1,350,000	\$1,642,086	\$1,400,000
Vehicle Registration Stamps	\$254,930	\$245,000	\$259,259	\$245,000
<b>Total Other Taxes</b>	<b>\$4,051,162</b>	<b>\$2,548,500</b>	<b>\$4,102,212</b>	<b>\$2,625,500</b>
<b>Intergovernmental</b>				
Community Sentencing	\$0	\$4,500	\$300	\$300
Elections Reimbursement	\$206,899	\$107,500	\$130,885	\$116,983
Other Grants / State Pass Through	\$62,000	\$80,000	\$200,000	\$80,000
District Attorney Local Funds	\$193,378	\$200,000	\$200,000	\$245,000
<b>Total Intergovernmental</b>	<b>\$462,277</b>	<b>\$392,000</b>	<b>\$531,185</b>	<b>\$442,283</b>
<b>Investment Income</b>				
Interest General Fund	\$151,457	\$100,000	\$163,858	\$200,000
<b>Total Investment Income</b>	<b>\$151,457</b>	<b>\$100,000</b>	<b>\$163,858</b>	<b>\$200,000</b>
<b>Charges for Services</b>				
Pharmacy Revenue	\$88,721	\$90,000	\$90,000	\$90,000
Recording Fees	\$1,776,021	\$1,750,000	\$1,819,988	\$1,750,000
Zoning Fees	\$125,870	\$120,000	\$118,500	\$120,000
Printing & Duplicating Fees	\$475,450	\$474,000	\$473,000	\$470,500
Certifications and Acknowledgement	\$10,845	\$3,000	\$6,000	\$3,000
Monitors Fees	\$0	\$125,000	\$125,000	\$125,000
Printing Income	\$58,778	\$55,000	\$50,650	\$50,000
Inspection Fees	\$412,586	\$370,409	\$412,851	\$375,000
<b>Total Charges for Services</b>	<b>\$2,948,271</b>	<b>\$2,987,409</b>	<b>\$3,095,989</b>	<b>\$2,983,500</b>
<b>Salaries Reimbursement</b>				
Salary Reimbursement	\$717,636	\$404,219	\$50,500	\$42,500
<b>Total Salaries Reimbursement</b>	<b>\$717,636</b>	<b>\$404,219</b>	<b>\$50,500</b>	<b>\$42,500</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Other Revenue</b>				
Fines & Forfeitures	\$814	\$0	\$1,100	\$0
Concessions	\$56	\$0	\$15	\$0
Rents & Royalties	\$53,676	\$0	\$520	\$53,256
Sale of Materials	\$84,066	\$72,000	\$85,244	\$87,500
Employee Insurance Reimb. - GF	\$106,785	\$65,000	\$66,100	\$100,000
Administrative Services Reimb.	\$195,600	\$190,000	\$195,000	\$224,000
Janitorial Reimbursement	\$420,755	\$450,000	\$420,700	\$420,000
Utility Reimbursement	\$458,022	\$350,000	\$375,503	\$450,520
Vehicle Expense Reimbursement	\$66,345	\$100,000	\$85,000	\$175,000
Miscellaneous Revenue	\$340,422	\$50,000	\$121,588	\$150,000
Damage Claim Reimbursement	\$25,000	\$0	\$7,000	\$0
Gifts	\$70,954	\$0	\$22,000	\$0
Donations General Fund	\$2,052	\$0	\$500	\$0
Estopped Warrants / Ret. Check	\$889	\$0	\$4,300	\$0
Sale of Assets	\$41,164	\$0	\$25,525	\$44,000
Refunds & Reimb. -General Fund	\$90,279	\$132,708	\$189,935	\$246,744
IT Revenue	\$500	\$1,500	\$0	\$0
<b>Total Other Revenue</b>	<b>\$1,957,379</b>	<b>\$1,411,208</b>	<b>\$1,600,030</b>	<b>\$1,951,020</b>
<b>Other Sources</b>				
Transfers Out - General Fund	(\$11,671,857)	\$0	(\$4,467,406)	\$0
Transfers In - General Fund	\$7,427,567	\$900,000	\$1,173,203	\$850,000
<b>Total Other Sources</b>	<b>(\$4,244,290)</b>	<b>\$900,000</b>	<b>(\$3,294,203)</b>	<b>\$850,000</b>
<b>Accounts Receivable Adj.</b>				
Accounts Receivable Adj. - GF	(\$107,108)	\$0	\$0	\$0
<b>Total Accounts Receivable Adj.</b>	<b>(\$107,108)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interdepartmental Revenue</b>				
Interdepartmental Revenue	\$597,741	\$575,600	\$569,027	\$512,600
<b>Total Interdepartmental Revenue</b>	<b>\$597,741</b>	<b>\$575,600</b>	<b>\$569,027</b>	<b>\$512,600</b>
<b>Use of Fund Balance</b>				
Use of Fund Balance	\$0	\$10,998,320	\$0	\$8,808,436
<b>Total Use of Fund Balance</b>	<b>\$0</b>	<b>\$10,998,320</b>	<b>\$0</b>	<b>\$8,808,436</b>
<b>Grand Total:</b>	<b>\$59,796,051</b>	<b>\$74,424,296</b>	<b>\$61,555,151</b>	<b>\$74,441,267</b>

# General Fund

## Expense Definitions and Assumptions



The FY 2016-2017 Budget for the General Fund reflects total expenditures of \$74.44 million, which represents a .02% increase over the prior year's budget of \$74.42 million.

	Prior Year Actual FY 2014-2015	Current Year Budget FY 2015-2016	Current Year Estimate FY 2015-2016	Budget FY 2016-2017	% Change 2017 Budget Over/Under 2016 Budget	% Total of 2017 Budget
SALARIES AND WAGES	31,817,489	34,292,004	33,387,114	34,709,460	1.22%	46.63%
EMPLOYEE BENEFITS	13,783,121	15,323,637	14,882,300	15,415,825	0.60%	20.71%
OPERATING EXPENSES	9,380,502	12,129,023	10,366,874	12,277,687	1.23%	16.49%
OTHER SERVICES/CHARGES	3,001,126	4,166,241	3,882,612	4,185,941	0.47%	5.62%
CAPITAL OUTLAY	1,539,731	4,575,908	3,644,441	1,493,860	-67.35%	2.01%
DEBT SERVICE	0	75,211	76,211	76,091	1.17%	0.10%
CONTINGENCY	0	2,975,000	0	5,385,000	81.01%	7.23%
TRAVEL EXPENSES	313,373	427,510	273,364	488,280	14.21%	0.66%
INTERDEPARTMENTAL EXP	365,072	459,761	240,456	409,124	-11.01%	0.55%
	<u>60,200,413</u>	<u>74,424,296</u>	<u>66,753,374</u>	<u>74,441,267</u>	<u>0.02%</u>	

# Expenditures by Category



Historically, the County spends approximately 90% to 93% of its total annual appropriations. As shown in the preceding table, expenditures for FY 2015-2016 are projected at approximately 91% of budget. The FY 2016-2017 Budget reflects an expected reduction in overall fund balance levels. All funds are budgeted to be solvent at the conclusion of FY 2016-2017 and the County will maintain the minimum fund balance target in the General Fund, which is the major operating fund.

The County monitors the spending ratio and adjusts appropriation methodologies in light of significant changes or emerging trends. If the spending ratio increases such that County appropriations are fully expended each year, the County will need to limit annual appropriations to amounts equal to current period revenues; otherwise, the County may find that it is consistently reducing its reserves in order to pay for ongoing expenses.

## ***Salaries and Wages (46.63% of total expenditures)***

Salaries and Wages increased by 1.22%. This is primarily due to filling vacant positions and pay increases to BOCC, Sheriff Office and Court Clerk Office employees in Fiscal Year 2015-2016. Elected Officials and Department Heads have cut costs in other areas to be able to fund pay increases for their employees, which have been severely overdue.

## ***Employee Benefits (20.71% of total expenditures)***

Employee Benefits increased 0.6% primarily due to increases in health care insurance costs. A Fiscal Year 2016-2017 net increase of 24 full-time employees and FY 2015-2016 and FY 2016-2017 County portion of employee health care premium increases have contributed to increased costs to the County General Fund for Employee Benefits. There will be no increase in FY 2016-2017 for Dental insurance premiums, however Health insurance premiums will increase for the second year in a row. The County will pass some of the increase in premium cost on to the employees. Costs associated with the Affordable Health Care Act continue to be expected for FY 2016-2017.

## ***Operating Expenses (16.49% of total expenditures)***

Operating Expenses increased by 1.23%. Spending in this area is primarily comprised of the appropriations for utilities, motor vehicle operation supplies, property insurance, office supplies, building and grounds maintenance, postage, audit fees and Information Technology software and hardware maintenance. Utilities and postage have increased substantially nationwide but fuel costs have gone down for Fiscal Year 2015-2016. Due to the volatility in fuel costs, the

Fiscal Year 2016-2017 fuel budget will only be reduced by \$100,000. The fuel budget still remains a large part of County operating expense at \$1.4 million. The utility budget is \$1.7 million. County department managers have little control over these necessary costs. Managers have been diligent in controlling usage.

## ***Other Services and Charges (5.62% of total expenditures)***

Other Services and Charges increased by 0.47% in the FY 2016-2017 Budget. Spending in this area is primarily comprised of the appropriations for Tulsa Area Emergency Management Agency (TAEMA), Tulsa County's share of the funding for River Parks and Indian Nations Council of Governments (INCOG), interest on warrants, bank service fees, and the match for funding from the State of Oklahoma for the Juvenile Bureau of the District Court detention activities. The Budget Board began to fund a portion of Tulsa's Future in Fiscal Year 2015-2016 and will double the contribution in FY 2016-2017 to \$75,000 for this program sponsored by the Area Chamber aimed at creating jobs in Tulsa County.

## ***Capital Outlay (Fixed Assets) (2.01% of total expenditures)***

Each year, the Tulsa County Budget Board approves funding for investment in new and replacement fixed assets. This category primarily includes appropriations for new and replacement machinery and equipment, new and replacement vehicles, and new and replacement computer hardware and software. This type of capital expenditure is sometimes referred to as "pay-as-you-go" capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital

improvement plan or in a separate capital project budget. In the preceding schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented as "Capital Outlay" rather than as spending within the given functional area.

There is a 67.35% decrease in this area for FY 2016-2017. The sharp decline is due to the expenditure of \$2.9 million towards the land purchase and construction of a new Juvenile Justice Center. Revenue bonds were issued by the Tulsa County Industrial Authority for the additional funding for this project. This Budget item was in the FY 2014-2015 Budget, but was not started until FY 2015-2016. The Categorized General Fund Capital Outlay is displayed in the table below.

Also, due to ongoing funding shortages and expenditure overruns in the County Jail operations, new Sheriff Office vehicle purchases were put on hold. This reduced the new vehicle budget from \$485,000 to \$200,000.

The Categorized General Fund Capital Outlay is displayed in the table below. The General Government and Contingency Budgeted amounts have not changed. The zero amount in the Estimate FY 2015-2016 column is because when capital needs arise the funds are transferred from the contingency or general government accounts to the department accounts where the capital expenditure will occur. The County's financial software allows all capital projects to be tracked individually to insure that funds are spent on the approved projects.

<b>DEPARTMENT</b>	<b>Estimate FY 2015-2016</b>	<b>Budget FY 2016-2017</b>
General Government	0	475,000
Contingency	0	350,000
Fleet	346,856	200,000
Sheriff	105,500	184,680
Building Operations	6,000	130,600
Administrative Services	56,041	41,880
County Assessor	23,500	22,000
County Treasurer	19,500	20,000
Courthouse Security	0	16,000
Elections Staff	6,183	13,500
Court Services	12,850	11,000
Public Defender	6,000	10,500
Building Operations Admin	2,500	5,700
County Inspector	2,634	5,000
Juvenile Probation	3,000	4,500
Juvenile Administration	1,500	1,500
Human Resources	0	1,000
County Commissioners	800	1,000
Juvenile Capital Projects	2,920,225	0
Social Services	1,584	0
Park Operations - General	33,657	0
Information Technology	96,112	0
<b>Total General Fund</b>	<b>3,644,442</b>	<b>1,493,860</b>

### ***Contingency (7.23% of total expenditures)***

Contingency is made up of funds designated for several major areas of County operations, some of which are unknown and therefore contingent upon a certain event. One contingent funding category is set aside to fund the County's long-term plan to self-insure in as many areas as possible. Tobacco Excise Tax revenue is used to fund the self-insuring reserve program in the Risk Management Fund. This includes Health Care, Dental Care, Workers Compensation and administrative costs associated with other employee benefit programs such as the County Flexible Spending Plan. However, because of the 90% limitation on the budgeting of revenues by the Oklahoma State Statutes, Tulsa County does not budget the Tobacco Excise Tax. As these funds are received, they are appropriated to Contingency and used as needed. Health care costs and other employee benefit programs have risen greatly in recent years and the Tobacco Excise Tax revenue is insufficient to cover the needed costs. Therefore, a larger amount of the FY 2016-2017 Budget is devoted to Employee Benefits Contingency. The County Contingency account has also increased due to further costs associated with the Affordable Health Care Act.

The other, and the most significant Contingency increase to the County FY 2016-2017 Budget, is the potential shortfalls in the County Jail operations. The County Jail operations have been historically funded through a permanent quarter penny sales tax which began in 1995, user fees paid by federal, state, and local governments to house inmates, and revenues generated from services provided to inmates. Due to several major factors, such as the Oklahoma Department of Corrections decreasing their inmate population and failure to reach an agreement with the City of Tulsa for housing municipal inmates, the revenue was insufficient to cover operational

expenses in FY 2014-2015 and FY 2015-2016. The County Budget Board was forced mid-year in both fiscal years to appropriate funds from other sources to fulfill the statutory requirement to be the operator of a County Jail. These funds came from not only the re-appropriation of General Fund monies but also the County Special Revenue Park Fund, Risk Management Fund and Special Projects Fund. Therefore, the FY 2016-2017 Budget includes \$2.4 million in Contingency should the shortfall in Jail operations persist in FY 2016-2017.

### ***Travel Expenses (0.66% of total expenditures)***

Departments decreased travel expenses by 23.78% from FY 2014-2015 to FY 2015-2016. Because other County necessities took priority over travel in recent years, travel out of the county has been kept to a minimum, therefore FY 2016-2017 will see an increase from the low levels of the last several years. The travel out of the county expense budget has increased 14.21% in FY 2016-2017 from the FY 2015-2016 Budget.

### ***Interdepartmental Expenditures (0.55% of total expenditures)***

Beginning in FY 2010-2011, the County began accounting separately for interdepartmental expenditures. These are purchases for goods and/or services between departments within the County. There were departments which discontinued using County internal services and others which, although still using County internal services, are now paying by purchase orders due to external reporting requirements for reimbursements from other governments. This has caused a decrease in the FY 2016-2017 Budget by 11.01% from the FY 2015-2016 Budget.

# General Fund

## Department Expenditure Budget Summary



	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>County Commissioners</b>				
Salaries & Wages	\$726,353	\$720,596	\$651,881	\$759,372
Employee Benefits	\$277,500	\$281,964	\$249,424	\$275,748
Travel	\$11,729	\$18,000	\$15,000	\$18,000
Operating Expenses	\$2,631	\$2,900	\$4,200	\$12,900
Interdepartment Expense	\$3,211	\$2,400	\$2,760	\$2,700
Capital Outlay	\$0	\$1,000	\$800	\$1,000
<b>Department Total:</b>	<b>\$1,021,423</b>	<b>\$1,026,860</b>	<b>\$924,065</b>	<b>\$1,069,720</b>
<b>Human Resources</b>				
Salaries & Wages	\$422,496	\$430,769	\$444,000	\$445,905
Employee Benefits	\$161,776	\$162,665	\$162,950	\$170,010
Travel	\$2,383	\$3,600	\$3,000	\$4,000
Operating Expenses	\$31,926	\$49,762	\$50,375	\$47,762
Other Services & Charges	\$183	\$750	\$2,000	\$750
Interdepartment Expense	\$3,928	\$4,700	\$6,000	\$4,700
Capital Outlay	\$18,419	\$1,000	\$0	\$1,000
<b>Department Total:</b>	<b>\$641,112</b>	<b>\$653,246</b>	<b>\$668,325</b>	<b>\$674,127</b>
<b>Safety</b>				
Operating Expenses	\$43,342	\$48,800	\$48,900	\$51,800
<b>Department Total:</b>	<b>\$43,342</b>	<b>\$48,800</b>	<b>\$48,900</b>	<b>\$51,800</b>
<b>Administrative Services</b>				
Salaries & Wages	\$1,060,873	\$1,118,895	\$1,185,119	\$1,217,896
Employee Benefits	\$447,720	\$482,181	\$482,400	\$532,538
Operating Expenses	\$532,173	\$647,410	\$636,512	\$637,969
Interdepartment Expense	\$26,541	\$24,700	\$25,000	\$24,900
Capital Outlay	\$10,736	\$0	\$56,041	\$0
<b>Department Total:</b>	<b>\$2,078,043</b>	<b>\$2,273,186</b>	<b>\$2,385,072</b>	<b>\$2,413,303</b>
<b>Admin Services - Supplies</b>				
Operating Expenses	\$387,566	\$420,000	\$420,000	\$420,000
<b>Department Total:</b>	<b>\$387,566</b>	<b>\$420,000</b>	<b>\$420,000</b>	<b>\$420,000</b>
<b>Admin Services - Printing</b>				
Operating Expenses	\$316,960	\$344,307	\$297,154	\$385,750
Capital Outlay	\$26,604	\$23,440	\$0	\$41,880
<b>Department Total:</b>	<b>\$343,564</b>	<b>\$367,747</b>	<b>\$297,154</b>	<b>\$427,630</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Building Operations</b>				
Salaries & Wages	\$1,976,575	\$2,246,491	\$2,132,157	\$609,485
Employee Benefits	\$1,008,221	\$1,156,294	\$1,105,554	\$345,074
Travel	\$0	\$0	\$1,524	\$0
Operating Expenses	\$786,031	\$350,000	\$670,570	\$350,000
Capital Outlay	\$174,514	\$130,600	\$6,000	\$130,600
<b>Department Total:</b>	<b>\$3,945,341</b>	<b>\$3,883,385</b>	<b>\$3,915,805</b>	<b>\$1,435,159</b>

<b>Building Operations Fleet</b>				
Salaries & Wages	\$0	\$0	\$0	\$373,794
Employee Benefits	\$0	\$0	\$0	\$188,296
Operating Expenses	\$1,224,220	\$1,500,000	\$995,000	\$1,400,000
Capital Outlay	\$484,443	\$475,000	\$346,856	\$200,000
<b>Department Total:</b>	<b>\$1,708,663</b>	<b>\$1,975,000</b>	<b>\$1,341,856</b>	<b>\$2,162,090</b>

<b>Carpentry Shop</b>				
Salaries & Wages	\$0	\$0	\$0	\$267,874
Employee Benefits	\$0	\$0	\$0	\$136,285
Operating Expenses	\$28,815	\$40,000	\$22,000	\$40,000
<b>Department Total:</b>	<b>\$28,815</b>	<b>\$40,000</b>	<b>\$22,000</b>	<b>\$444,159</b>

<b>Janitorial</b>				
Salaries & Wages	\$0	\$0	\$0	\$870,818
Employee Benefits	\$0	\$0	\$0	\$453,148
Operating Expenses	\$60,641	\$85,000	\$65,000	\$85,000
<b>Department Total:</b>	<b>\$60,641</b>	<b>\$85,000</b>	<b>\$65,000</b>	<b>\$1,408,966</b>

<b>Building Operations Administration</b>				
Salaries & Wages	\$0	\$0	\$0	\$248,384
Employee Benefits	\$1,344	\$1,600	\$1,583	\$107,232
Operating Expenses	\$98,902	\$121,600	\$113,931	\$121,600
Interdepartment Expense	\$10,394	\$13,648	\$13,000	\$13,648
Capital Outlay	\$7,965	\$5,700	\$2,500	\$5,700
<b>Department Total:</b>	<b>\$118,606</b>	<b>\$142,548</b>	<b>\$131,014</b>	<b>\$496,564</b>

<b>Utilities</b>				
Operating Expenses	\$1,075,703	\$1,712,145	\$1,314,900	\$1,692,761
Other Services & Charges	\$0	\$75,211	\$76,211	\$76,091
<b>Department Total:</b>	<b>\$1,075,703</b>	<b>\$1,787,356</b>	<b>\$1,391,111</b>	<b>\$1,768,852</b>

<b>Information Technology General</b>				
Travel	\$10,550	\$20,708	\$4,775	\$20,958
Operating Expenses	\$1,150,217	\$1,101,492	\$969,002	\$974,523
Interdepartment Expense	\$89,884	\$106,996	\$7,000	\$10,000
Capital Outlay	\$388,056	\$0	\$96,112	\$0
<b>Department Total:</b>	<b>\$1,638,707</b>	<b>\$1,229,196</b>	<b>\$1,076,889</b>	<b>\$1,005,481</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Information Technology Programing</b>				
Salaries & Wages	\$1,904,170	\$2,221,984	\$2,105,782	\$2,361,568
Employee Benefits	\$736,484	\$874,587	\$887,946	\$911,097
<b>Department Total:</b>	<b>\$2,640,653</b>	<b>\$3,096,571</b>	<b>\$2,993,728</b>	<b>\$3,272,665</b>
<b>County Inspections</b>				
Salaries & Wages	\$349,649	\$359,828	\$360,051	\$364,238
Employee Benefits	\$155,059	\$162,960	\$161,592	\$162,912
Travel	\$40,339	\$42,000	\$43,350	\$48,000
Operating Expenses	\$2,327	\$4,700	\$8,031	\$4,700
Interdepartment Expense	\$2,703	\$2,050	\$4,200	\$2,050
Capital Outlay	\$549	\$5,000	\$2,634	\$5,000
<b>Department Total:</b>	<b>\$550,625</b>	<b>\$576,538</b>	<b>\$579,858</b>	<b>\$586,900</b>
<b>Parks</b>				
Salaries & Wages	\$3,524,320	\$3,483,540	\$3,669,000	\$3,763,997
Employee Benefits	\$1,644,140	\$1,775,468	\$1,735,421	\$1,867,355
Operating Expenses	\$228,424	\$253,444	\$253,444	\$0
Capital Outlay	\$0	\$118,900	\$33,657	\$0
<b>Department Total:</b>	<b>\$5,396,883</b>	<b>\$5,631,352</b>	<b>\$5,691,522</b>	<b>\$5,631,352</b>
<b>Tulsa's Future</b>				
Operating Expenses	\$0	\$37,500	\$37,500	\$75,000
<b>Department Total:</b>	<b>\$0</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$75,000</b>
<b>Mental Health Court - County Portion</b>				
Operating Expenses	\$0	\$92,000	\$0	\$97,000
Other Services & Charges	\$0	\$0	\$92,000	\$0
<b>Department Total:</b>	<b>\$0</b>	<b>\$92,000</b>	<b>\$92,000</b>	<b>\$97,000</b>
<b>Early Settlement Program</b>				
Salaries & Wages	\$68,364	\$83,904	\$84,936	\$91,179
Employee Benefits	\$17,371	\$22,703	\$22,703	\$23,571
Operating Expenses	\$369	\$7,000	\$250	\$250
Interdepartment Expense	\$4,793	\$5,000	\$5,000	\$5,000
Capital Outlay	\$0	\$1,393	\$0	\$0
<b>Department Total:</b>	<b>\$90,896</b>	<b>\$120,000</b>	<b>\$112,889</b>	<b>\$120,000</b>
<b>Social Services Remedial Aid</b>				
Salaries & Wages	\$101,008	\$106,648	\$106,786	\$112,266
Employee Benefits	\$45,956	\$51,876	\$52,006	\$54,311
Operating Expenses	\$2,375	\$5,930	\$4,430	\$5,930
Other Services & Charges	\$79,820	\$97,900	\$89,500	\$97,900
Interdepartment Expense	\$329	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$229,487</b>	<b>\$262,354</b>	<b>\$252,722</b>	<b>\$270,407</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Social Services Operations</b>				
Salaries & Wages	\$153,852	\$154,984	\$159,055	\$161,987
Employee Benefits	\$59,580	\$63,332	\$72,774	\$74,852
Operating Expenses	\$1,579	\$2,650	\$100	\$2,650
Interdepartment Expense	\$3,005	\$3,600	\$3,600	\$3,600
<b>Department Total:</b>	<b>\$218,016</b>	<b>\$224,566</b>	<b>\$235,529</b>	<b>\$243,089</b>

<b>Social Services Emergency Shelter</b>				
Salaries & Wages	\$450,808	\$456,686	\$456,877	\$474,012
Employee Benefits	\$173,771	\$193,769	\$197,256	\$201,037
Travel	\$133	\$200	\$200	\$200
Operating Expenses	\$58,334	\$93,276	\$85,677	\$92,699
Other Services & Charges	\$18,147	\$11,900	\$10,500	\$11,900
Capital Outlay	\$24,161	\$0	\$800	\$0
<b>Department Total:</b>	<b>\$725,354</b>	<b>\$755,831</b>	<b>\$751,310</b>	<b>\$779,848</b>

<b>Pharmacy</b>				
Salaries & Wages	\$172,529	\$183,699	\$174,591	\$188,281
Employee Benefits	\$67,422	\$72,837	\$62,691	\$71,077
Operating Expenses	\$10,525	\$17,380	\$15,830	\$17,480
Other Services & Charges	\$75,962	\$80,899	\$80,899	\$80,899
Capital Outlay	\$666	\$0	\$784	\$0
<b>Department Total:</b>	<b>\$327,104</b>	<b>\$354,815</b>	<b>\$334,795</b>	<b>\$357,737</b>

<b>County Engineers</b>				
Salaries & Wages	\$461,786	\$461,797	\$475,469	\$476,432
Employee Benefits	\$168,204	\$171,498	\$165,830	\$165,478
Travel	\$0	\$2,000	\$0	\$2,000
Operating Expenses	\$115,138	\$481,000	\$158,000	\$387,000
Interdepartment Expense	\$3,477	\$4,000	\$4,000	\$4,000
Capital Outlay	\$10,000	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$758,604</b>	<b>\$1,120,295</b>	<b>\$803,299</b>	<b>\$1,034,910</b>

<b>Levee Maintenance</b>				
Salaries & Wages	\$72,018	\$72,020	\$73,600	\$74,373
Employee Benefits	\$22,909	\$22,895	\$23,442	\$23,608
Travel	\$0	\$2,500	\$146	\$2,500
Operating Expenses	\$34,756	\$218,500	\$33,800	\$289,960
Interdepartment Expense	\$204	\$0	\$204	\$500
Capital Outlay	\$835	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$130,722</b>	<b>\$315,915</b>	<b>\$131,192</b>	<b>\$390,941</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Elections Staff</b>				
Salaries & Wages	\$909,368	\$1,039,803	\$994,109	\$1,171,334
Employee Benefits	\$346,216	\$399,767	\$363,972	\$399,367
Travel	\$942	\$16,500	\$11,118	\$59,700
Operating Expenses	\$206,945	\$277,720	\$289,274	\$405,387
Other Services & Charges	\$3,003	\$25,000	\$5,000	\$25,000
Interdepartment Expense	\$6,028	\$13,040	\$13,040	\$13,040
Capital Outlay	\$94,497	\$15,500	\$6,183	\$13,500
<b>Department Total:</b>	<b>\$1,566,999</b>	<b>\$1,787,330</b>	<b>\$1,682,696</b>	<b>\$2,087,328</b>

<b>Extension Center</b>				
Salaries & Wages	\$66,248	\$40,116	\$40,116	\$40,116
Employee Benefits	\$15,289	\$9,971	\$9,971	\$10,023
Travel	\$24,207	\$32,960	\$32,960	\$32,960
Operating Expenses	\$34,389	\$37,078	\$33,005	\$37,078
Other Services & Charges	\$277,261	\$316,525	\$316,525	\$316,473
Interdepartment Expense	\$10,232	\$6,352	\$6,352	\$6,352
Capital Outlay	\$47,267	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$474,893</b>	<b>\$443,002</b>	<b>\$438,929</b>	<b>\$443,002</b>

<b>Court Services</b>				
Salaries & Wages	\$0	\$1,060,175	\$1,045,278	\$1,112,600
Employee Benefits	\$0	\$478,012	\$478,012	\$505,367
Travel	\$0	\$2,500	\$0	\$2,700
Operating Expenses	\$0	\$451,000	\$396,377	\$451,000
Interdepartment Expense	\$0	\$0	\$35,000	\$35,000
Capital Outlay	\$0	\$5,400	\$12,850	\$11,000
<b>Department Total:</b>	<b>\$0</b>	<b>\$1,997,087</b>	<b>\$1,967,517</b>	<b>\$2,117,667</b>

<b>Fiscal Office</b>				
Salaries & Wages	\$233,619	\$297,460	\$271,372	\$305,096
Employee Benefits	\$95,061	\$123,914	\$123,914	\$133,046
Travel	\$0	\$0	\$0	\$1,000
Operating Expenses	\$28,636	\$3,400	\$3,150	\$1,250
Interdepartment Expense	\$2,362	\$800	\$3,900	\$2,419
Capital Outlay	\$1,628	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$361,306</b>	<b>\$425,574</b>	<b>\$402,336</b>	<b>\$442,811</b>

<b>Purchasing</b>				
Salaries & Wages	\$283,069	\$292,527	\$297,386	\$305,481
Employee Benefits	\$99,977	\$105,056	\$115,371	\$123,208
Travel	\$0	\$1,600	\$74	\$1,600
Operating Expenses	\$16,941	\$22,200	\$13,000	\$12,400
Interdepartment Expense	\$3,349	\$3,375	\$3,000	\$3,375
<b>Department Total:</b>	<b>\$403,336</b>	<b>\$424,758</b>	<b>\$428,831</b>	<b>\$446,064</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Public Information Officer</b>				
Salaries & Wages	\$77,136	\$77,108	\$55,000	\$65,000
Employee Benefits	\$31,160	\$31,672	\$31,672	\$20,428
Travel	\$2,716	\$3,000	\$424	\$3,000
Operating Expenses	\$538	\$1,061	\$150	\$1,061
<b>Department Total:</b>	<b>\$111,549</b>	<b>\$112,841</b>	<b>\$87,246</b>	<b>\$89,489</b>
<b>Insurance &amp; Claims</b>				
Employee Benefits	\$81,993	\$175,000	\$100,000	\$175,000
Operating Expenses	\$279,069	\$498,500	\$264,856	\$443,500
Other Services & Charges	\$31,583	\$170,000	\$25,000	\$225,000
<b>Department Total:</b>	<b>\$392,645</b>	<b>\$843,500</b>	<b>\$389,856</b>	<b>\$843,500</b>
<b>General Government</b>				
Travel	\$6,399	\$5,270	\$2,000	\$6,000
Operating Expenses	\$506,916	\$682,775	\$403,000	\$680,500
Other Services & Charges	\$91,731	\$130,000	\$120,000	\$130,000
Capital Outlay	\$15,387	\$475,000	\$0	\$475,000
<b>Department Total:</b>	<b>\$620,433</b>	<b>\$1,293,045</b>	<b>\$525,000</b>	<b>\$1,291,500</b>
<b>Leases</b>				
Operating Expenses	\$256,245	\$253,000	\$243,830	\$253,000
Interdepartment Expense	\$102	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$256,347</b>	<b>\$253,000</b>	<b>\$243,830</b>	<b>\$253,000</b>
<b>COBRA Insurance</b>				
Employee Benefits	\$123,413	\$122,750	\$122,750	\$129,750
<b>Department Total:</b>	<b>\$123,413</b>	<b>\$122,750</b>	<b>\$122,750</b>	<b>\$129,750</b>
<b>Contingency</b>				
Capital Outlay	\$0	\$350,000	\$0	\$350,000
Contingency - Employee Benefit	\$0	\$1,100,000	\$0	\$3,510,000
<b>Department Total:</b>	<b>\$0</b>	<b>\$1,450,000</b>	<b>\$0</b>	<b>\$3,860,000</b>
<b>Security</b>				
Operating Expenses	\$0	\$190,000	\$226,000	\$190,000
Capital Outlay	\$0	\$16,000	\$0	\$16,000
<b>Department Total:</b>	<b>\$0</b>	<b>\$206,000</b>	<b>\$226,000</b>	<b>\$206,000</b>
<b>River Parks Authority</b>				
Other Services & Charges	\$675,000	\$675,000	\$675,000	\$675,000
<b>Department Total:</b>	<b>\$675,000</b>	<b>\$675,000</b>	<b>\$675,000</b>	<b>\$675,000</b>
<b>Tulsa Area Emergency Management</b>				
Other Services & Charges	\$155,571	\$158,909	\$158,909	\$143,933
<b>Department Total:</b>	<b>\$155,571</b>	<b>\$158,909</b>	<b>\$158,909</b>	<b>\$143,933</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>District Attorney - County Portion</b>				
Travel	\$2,188	\$12,000	\$2,500	\$12,000
Operating Expenses	\$29,413	\$34,846	\$35,360	\$33,000
Other Services & Charges	\$480,351	\$535,148	\$535,148	\$562,455
<b>Department Total:</b>	<b>\$511,952</b>	<b>\$581,994</b>	<b>\$573,008</b>	<b>\$607,455</b>

<b>Drug Court - County Portion</b>				
Other Services & Charges	\$0	\$137,488	\$137,488	\$142,488
<b>Department Total:</b>	<b>\$0</b>	<b>\$137,488</b>	<b>\$137,488</b>	<b>\$142,488</b>

<b>Excise &amp; Equalization Board</b>				
Salaries & Wages	\$7,350	\$7,500	\$6,148	\$7,500
Employee Benefits	\$615	\$1,854	\$830	\$630
Travel	\$454	\$1,000	\$300	\$1,500
Operating Expenses	\$602	\$3,162	\$150	\$3,450
<b>Department Total:</b>	<b>\$9,021</b>	<b>\$13,516</b>	<b>\$7,428</b>	<b>\$13,080</b>

<b>County Treasurer</b>				
Salaries & Wages	\$641,972	\$638,933	\$644,944	\$629,286
Employee Benefits	\$240,865	\$235,383	\$235,383	\$251,639
Travel	\$6	\$150	\$0	\$150
Operating Expenses	\$370,613	\$427,341	\$398,639	\$428,993
Interdepartment Expense	\$75,302	\$59,000	\$57,500	\$50,740
Capital Outlay	\$500	\$20,000	\$19,500	\$20,000
<b>Department Total:</b>	<b>\$1,329,258</b>	<b>\$1,380,807</b>	<b>\$1,355,966</b>	<b>\$1,380,808</b>

<b>County Assessor</b>				
Salaries & Wages	\$2,565,478	\$2,662,030	\$2,643,352	\$2,639,475
Employee Benefits	\$1,021,054	\$1,041,506	\$1,003,314	\$1,068,608
Travel	\$39,348	\$35,355	\$40,000	\$36,855
Operating Expenses	\$190,764	\$225,980	\$222,600	\$222,150
Interdepartment Expense	\$9,406	\$15,000	\$13,800	\$15,000
Capital Outlay	\$89,518	\$24,500	\$23,500	\$22,000
<b>Department Total:</b>	<b>\$3,915,567</b>	<b>\$4,004,371</b>	<b>\$3,946,566</b>	<b>\$4,004,088</b>

<b>County Clerk</b>				
Salaries & Wages	\$1,728,530	\$1,911,154	\$1,910,891	\$1,914,076
Employee Benefits	\$705,586	\$800,014	\$799,277	\$797,092
<b>Department Total:</b>	<b>\$2,434,116</b>	<b>\$2,711,168</b>	<b>\$2,710,168</b>	<b>\$2,711,168</b>

<b>District Attorney - State Funds</b>				
Operating Expenses	\$174,337	\$245,000	\$245,000	\$245,000
Interdepartment Expense	\$23,071	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$197,408</b>	<b>\$245,000</b>	<b>\$245,000</b>	<b>\$245,000</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Sheriff</b>				
Salaries & Wages	\$6,331,270	\$6,230,701	\$5,780,561	\$5,733,990
Employee Benefits	\$2,799,504	\$2,836,408	\$2,643,621	\$2,523,632
Travel	\$61,057	\$75,410	\$37,493	\$86,000
Operating Expenses	\$513,051	\$424,500	\$565,181	\$991,046
Other Services & Charges	\$273,514	\$275,079	\$175,000	\$180,000
Interdepartment Expense	\$0	\$50,000	\$0	\$50,000
Capital Outlay	\$116,875	\$67,250	\$105,500	\$184,680
<b>Department Total:</b>	<b>\$10,095,271</b>	<b>\$9,959,348</b>	<b>\$9,307,356</b>	<b>\$9,749,348</b>

<b>Public Defender</b>				
Salaries & Wages	\$0	\$0	\$67,667	\$0
Employee Benefits	\$0	\$0	\$21,045	\$0
Operating Expenses	\$23,664	\$40,500	\$22,100	\$22,000
Interdepartment Expense	\$14,129	\$0	\$17,000	\$17,000
Capital Outlay	\$14,028	\$14,000	\$6,000	\$10,500
<b>Department Total:</b>	<b>\$51,821</b>	<b>\$54,500</b>	<b>\$133,812</b>	<b>\$49,500</b>

<b>Juvenile Administration</b>				
Salaries & Wages	\$556,997	\$672,248	\$520,324	\$520,324
Employee Benefits	\$231,367	\$283,772	\$178,588	\$178,588
Travel	\$37	\$70	\$0	\$70
Operating Expenses	\$16,141	\$9,065	\$7,745	\$9,065
Interdepartment Expense	\$32,314	\$20,100	\$20,100	\$20,100
Capital Outlay	\$0	\$1,500	\$1,500	\$1,500
<b>Department Total:</b>	<b>\$836,857</b>	<b>\$986,755</b>	<b>\$728,257</b>	<b>\$729,647</b>

<b>Juvenile Probation</b>				
Salaries & Wages	\$1,127,962	\$1,233,008	\$1,107,950	\$1,107,950
Employee Benefits	\$511,195	\$574,931	\$511,896	\$511,896
Travel	\$83,846	\$110,600	\$51,600	\$110,600
Operating Expenses	\$159,093	\$226,710	\$219,412	\$226,710
Interdepartment Expense	\$40,309	\$0	\$0	\$0
Capital Outlay	\$4,468	\$4,500	\$3,000	\$4,500
<b>Department Total:</b>	<b>\$1,926,873</b>	<b>\$2,149,749</b>	<b>\$1,893,858</b>	<b>\$1,961,656</b>

<b>Juvenile Intake</b>				
Salaries & Wages	\$571,519	\$625,324	\$722,700	\$822,372
Employee Benefits	\$227,653	\$262,731	\$368,413	\$368,413
Operating Expenses	\$644	\$1,780	\$400	\$1,780
<b>Department Total:</b>	<b>\$799,817</b>	<b>\$889,835</b>	<b>\$1,091,513</b>	<b>\$1,192,565</b>

<b>Juvenile Capital Projects</b>				
Capital Outlay	\$0	\$2,920,225	\$2,920,225	\$0
<b>Department Total:</b>	<b>\$0</b>	<b>\$2,920,225</b>	<b>\$2,920,225</b>	<b>\$0</b>

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Juvenile Phoenix Program</b>				
Salaries & Wages	\$0	\$331,053	\$316,403	\$316,403
Employee Benefits	\$0	\$140,746	\$136,643	\$136,643
Travel	\$0	\$8,300	\$1,500	\$8,300
Operating Expenses	\$0	\$1,600	\$500	\$1,600
<b>Department Total:</b>	<b>\$0</b>	<b>\$481,699</b>	<b>\$455,046</b>	<b>\$462,946</b>
<b>Juvenile L.I.F.E. Program</b>				
Salaries & Wages	\$869,250	\$469,435	\$580,031	\$580,031
Employee Benefits	\$349,318	\$196,009	\$246,543	\$246,543
Travel	\$27,038	\$31,600	\$25,400	\$28,000
Operating Expenses	\$55,457	\$52,789	\$58,539	\$56,389
Capital Outlay	\$8,613	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$1,309,676</b>	<b>\$749,833</b>	<b>\$910,513</b>	<b>\$910,963</b>
<b>Juvenile Detention General Fund</b>				
Operating Expenses	\$0	\$570,000	\$570,000	\$570,000
<b>Department Total:</b>	<b>\$0</b>	<b>\$570,000</b>	<b>\$570,000</b>	<b>\$570,000</b>
<b>Court Clerk</b>				
Salaries & Wages	\$4,402,923	\$4,601,586	\$4,303,579	\$4,576,565
Employee Benefits	\$1,915,399	\$2,007,514	\$2,007,514	\$2,072,323
Travel	\$0	\$2,187	\$0	\$2,187
Operating Expenses	\$1,500	\$2,000	\$1,500	\$2,000
<b>Department Total:</b>	<b>\$6,319,821</b>	<b>\$6,613,287</b>	<b>\$6,312,593</b>	<b>\$6,653,075</b>
<b>INCOG</b>				
Other Services & Charges	\$839,000	\$852,143	\$852,143	\$852,143
<b>Department Total:</b>	<b>\$839,000</b>	<b>\$852,143</b>	<b>\$852,143</b>	<b>\$852,143</b>
<b>County Audit</b>				
Operating Expenses	\$322,592	\$409,721	\$550,000	\$538,593
<b>Department Total:</b>	<b>\$322,592</b>	<b>\$409,721</b>	<b>\$550,000</b>	<b>\$538,593</b>
<b>Designated Reserves</b>				
Interdepartment Expense	\$0	\$125,000	\$0	\$125,000
Health Care - Contingency	\$0	\$1,875,000	\$0	\$1,875,000
<b>Department Total:</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$2,000,000</b>
<b>Grand Total General Fund:</b>	<b>\$60,200,413</b>	<b>\$74,424,296</b>	<b>\$66,753,375</b>	<b>\$74,441,267</b>

# Financial Summaries

## Special Revenue Funds



Assessor's Visual Inspection Fund

County Parks Fund

Engineer's Highway Fund

Juvenile Detention Fund

Debt Service Fund

Parking Fund

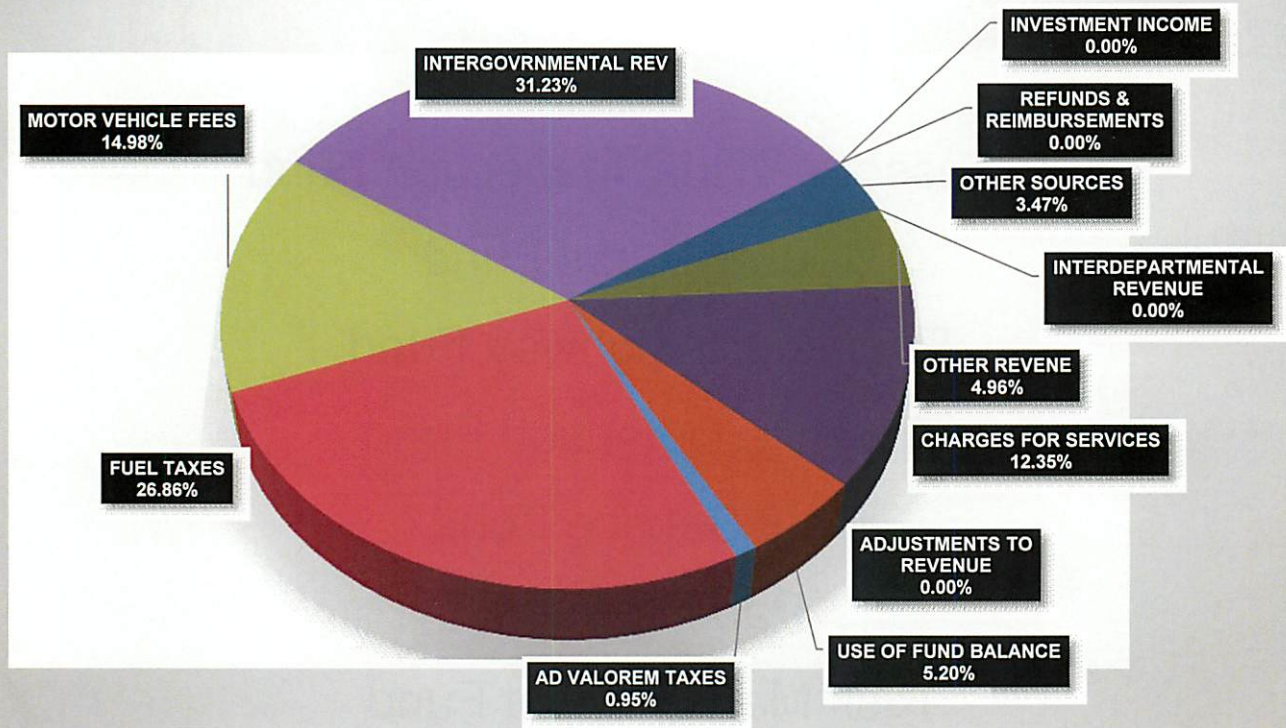
Risk Management Fund

Special Projects Fund

# Special Revenue Funds Revenue Assumptions and Projections



Special Revenue Funds FY 2016-2017 Revenue Budget



	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
AD VALOREM TAXES	\$155,865	\$148,462	\$109,215	\$165,407	11.41%	0.95%
FUEL TAXES	\$5,250,465	\$4,673,813	\$4,889,681	\$4,654,843	-0.41%	26.86%
MOTOR VEHICLE FEES	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157	0.74%	14.98%
INTERGOVERNMENTAL REV	\$9,283,072	\$5,372,266	\$8,132,573	\$5,411,506	0.73%	31.23%
INVESTMENT INCOME	\$22,856	\$0	\$21,228	\$0		0.00%
REFUNDS & REIMBURSEMENTS	\$4,896,463	\$0	\$4,751,805	\$0		0.00%
OTHER SOURCES	\$11,767,448	\$601,828	\$800,396	\$600,800	-0.17%	3.47%
INTERDEPARTMENTAL REVENUE	\$86,040	\$0	\$2,000	\$0		0.00%
OTHER REVENUE	\$3,664,071	\$667,500	\$8,653,568	\$860,000	28.84%	4.96%
CHARGES FOR SERVICES	\$3,412,369	\$2,232,500	\$3,517,503	\$2,140,000	-4.14%	12.35%
ADJUSTMENTS TO REVENUE	-\$212,470	\$0	\$0	\$0		0.00%
USE OF FUND BALANCE	\$0	\$616,029	\$0	\$901,853	46.40%	5.20%
<b>Grand Total</b>	<b>\$41,520,475</b>	<b>\$16,888,585</b>	<b>\$33,722,213</b>	<b>\$17,329,566</b>	<b>2.61%</b>	<b>100%</b>

# Special Revenue Funds

## Revenue Summary



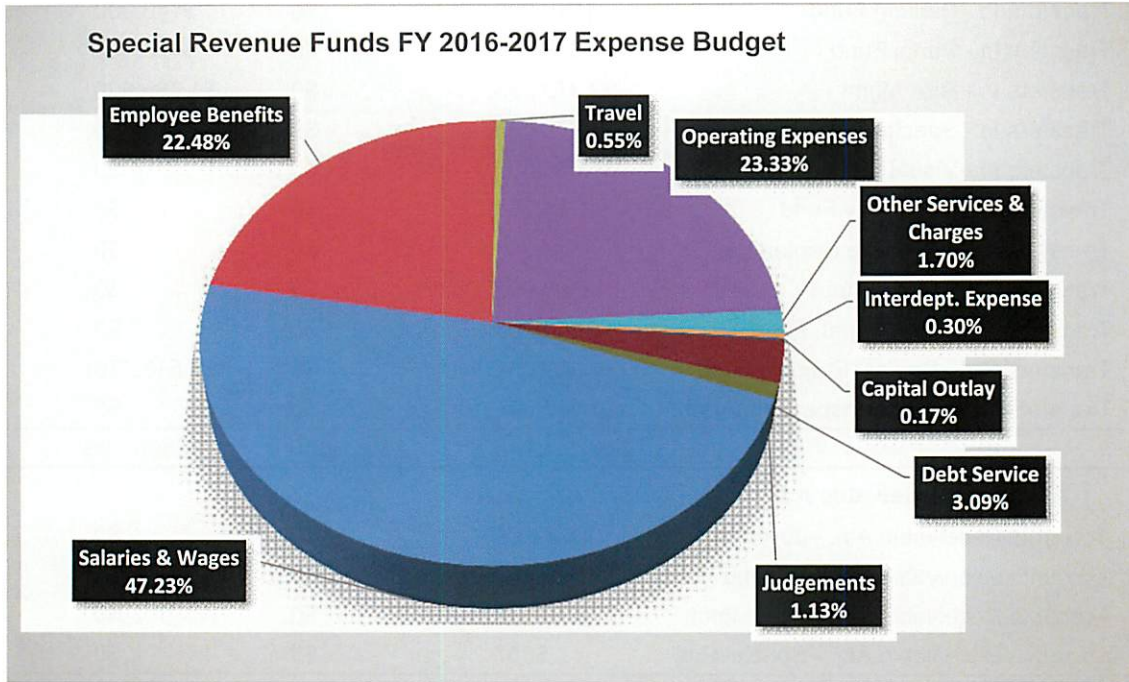
Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
<b>Ad Valorem Taxes</b>				
Ad Valorem Taxes	\$155,865	\$148,462	\$109,215	\$165,407
Sub- Total	\$155,865	\$148,462	\$109,215	\$165,407
<b>Fuel Tax</b>				
Diesel Fuel	\$1,520,284	\$1,430,279	\$1,353,612	\$1,390,894
Diesel Fuel Excise Tax CBRIF	\$49,761	\$0	\$34,329	\$0
Forfeited Municipal Gasoline	\$399	\$0	\$415	\$0
Gasoline Excise Tax CBRIF	\$89,368	\$0	\$70,130	\$0
Gasoline Tax	\$3,277,978	\$3,243,534	\$3,319,634	\$3,263,949
Gross Production Oil CBRIF	\$192,735	\$0	\$54,713	\$0
Gross Production Tax	\$118,822	\$0	\$55,912	\$0
Special Fuel Tax	\$1,119	\$0	\$936	\$0
Sub- Total	\$5,250,465	\$4,673,813	\$4,889,681	\$4,654,843
<b>Motor Vehicle Fees</b>				
Motor Vehicle Fees Highway	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157
Sub- Total	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157
<b>Intergovernmental</b>				
City/County Grants/Contracts	\$142,208	\$428,980	\$428,980	\$428,980
Federal Grants	\$2,289,663	\$81,600	\$668,531	\$81,600
Federal Grants Pass Thru.	\$1,217,185	\$0	\$1,181,766	\$0
Federal Program Reimbursements	\$0	\$0	\$126,000	\$0
Interdepartment Revenue	\$3,535	\$0	\$5,260	\$0
R.E.A.P. Grant	\$11,618	\$0	\$43,598	\$0
State 20% Highway Revenue	\$1,016,487	\$0	\$744,110	\$0
State Grants	\$2,051,757	\$2,246,942	\$2,321,942	\$2,246,942
Visual Inspection	\$2,550,618	\$2,614,744	\$2,612,386	\$2,653,984
Sub- Total	\$9,283,072	\$5,372,266	\$8,132,573	\$5,411,506
<b>Investment Income</b>				
Interest Earnings	\$22,856	\$0	\$21,228	\$0
Sub- Total	\$22,856	\$0	\$21,228	\$0
<b>Charges for Services</b>				
Data Processing Time	\$211,859	\$0	\$168,600	\$0
E 911 Wireless Fees	\$204,293	\$0	\$212,464	\$0
Facility Rental	\$97,021	\$85,000	\$85,000	\$150,000
Program Income	\$35,262	\$0	\$23,826	\$0
Signs and Striping Sales	\$69,533	\$0	\$78,653	\$0
Special Service Fees	\$912,334	\$0	\$759,016	\$0

<b>Revenue by Source</b>	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Sports Fees	\$1,882,067	\$2,147,500	\$2,189,944	\$1,990,000
Sub- Total	\$3,412,369	\$2,232,500	\$3,517,503	\$2,140,000
<b>Other Revenue</b>				
Bond Release Fees	\$0	\$0	\$209,497	\$0
Commissary Revenue	\$0	\$0	\$2,036	\$0
Concessions	\$80,523	\$100,000	\$100,000	\$60,000
Contract Revenue	\$0	\$0	\$11,234	\$0
Damage Claim Reimbursement	\$1,009	\$0	\$4,536	\$0
DOC Inmate Revenue	\$0	\$0	\$903,204	\$0
Donations Park Fund	\$150,000	\$0	\$55,000	\$0
Environmental Reward Fund	\$628	\$0	\$0	\$0
ICE Revenue	\$0	\$0	\$2,259,277	\$0
Miscellaneous Revenue	\$420,438	\$200,000	\$260,124	\$315,000
Parking Fees	\$262,322	\$0	\$293,122	\$0
Project Material & Labor	\$2,063,151	\$0	\$992,266	\$0
Rents & Royalties	\$20,000	\$0	\$20,000	\$0
Restaurant Revenue	\$506,979	\$367,500	\$392,500	\$485,000
Sale of Materials	\$22,446	\$0	\$4,061	\$0
Sale of Real Property	\$136,575	\$0	\$0	\$0
Transportation Revenue	\$0	\$0	\$159,775	\$0
Tulsa City Prisoners Revenue	\$0	\$0	\$700,000	\$0
U.S. Marshal's Revenue	\$0	\$0	\$2,286,936	\$0
Sub- Total	\$3,664,071	\$667,500	\$8,653,568	\$860,000
<b>Refunds &amp; Reimbursements</b>				
Employee Flex Reimbursement	\$638,783	\$0	\$799,017	\$0
Employee Insurance Reimb. - Highway	\$1,092	\$0	\$2,250	\$0
Employee Insurance Reimb. - Juvenile	\$3,915	\$0	\$1,161	\$0
Employee Insurance Reimb. - Risk	\$3,007,827	\$0	\$2,653,000	\$0
Employee Misc Reimb. - Dental	\$948,053	\$0	\$1,092,000	\$0
Employee Misc. Reimb.	\$4,839	\$0	\$5,420	\$0
Refunds & Reimb. - Cty. Jail Contribution	\$0	\$0	\$16,985	\$0
Refunds & Reimb. - Highway Fund	\$278,286	\$0	\$136,743	\$0
Refunds & Reimb. - Juvenile Dentention	\$315	\$0	\$11	\$0
Refunds & Reimb. - Risk Mgmt.	\$8,239	\$0	\$40,000	\$0
Refunds & Reimb. - Special Projects	\$5,070	\$0	\$4,680	\$0
Refunds & Reimb. - Visual Inspection	\$0	\$0	\$28	\$0
Refunds and Reimbursements - Parks	\$44	\$0	\$510	\$0
Sub- Total	\$4,896,463	\$0	\$4,751,805	\$0
<b>Other Sources</b>				
Estopped Warrants	\$2,219	\$0	\$63	\$0
Lapsed Balances	\$0	\$1,328	\$2,507	\$0

<b>Revenue by Source</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Miscellaneous Revenue	\$1,384	\$500	\$800	\$800
Transfers In - Highway Fund	\$4,474,490	\$0	\$263,991	\$0
Transfers In - Juvenile Detention Fund	\$570,000	\$600,000	\$600,000	\$600,000
Transfers In - Parking Fund	\$140,000	\$0	\$140,000	\$0
Transfers In - Parks Fund	\$356,751	\$0	\$476,405	\$0
Transfers In - Risk Mgmt.	\$2,379,235	\$0	\$1,786,500	\$0
Transfers In - Special Projects Fund	\$10,770,095	\$0	\$2,048,906	\$0
Transfers In - Visual Inspection Fund	\$1,000,000	\$0	\$0	\$0
Transfers Out - Highway Fund	(\$4,724)	\$0	\$0	\$0
Transfers Out - Juvenile Dentention	(\$12,946)	\$0	\$0	\$0
Transfers Out - Parks Fund	(\$500,000)	\$0	\$0	\$0
Transfers Out - Risk Mgmt. Fund	(\$1,500,000)	\$0	\$0	\$0
Transfers Out - Special Projects Fund	(\$4,909,056)	\$0	(\$4,518,776)	\$0
Transfers Out - Visual Inspection Fund	(\$1,000,000)	\$0	\$0	\$0
Sub- Total	\$11,767,448	\$601,828	\$800,396	\$600,800
<b>Accounts Receivable Adj.</b>				
Accounts Receivable Adj. - Juvenile	(\$158,988)	\$0	\$0	\$0
Accounts Receivable Adj. - Parking Fund	\$25,462	\$0	\$0	\$0
Accounts Receivable Adj. - Risk Mgmt.	(\$79,531)	\$0	\$0	\$0
Accounts Receivable Adj. - Special Proj.	\$587	\$0	\$0	\$0
Sub- Total	(\$212,470)	\$0	\$0	\$0
<b>Interdepartment Revenue</b>				
Interdepartment Revenue	\$86,040	\$0	\$2,000	\$0
Sub- Total	\$86,040	\$0	\$2,000	\$0
<b>Use of Fund Balance</b>				
Use of Fund Balance	\$0	\$616,029	\$0	\$901,853
Sub- Total	\$0	\$616,029	\$0	\$901,853
<b>Grand Total All Special Revenue Appropriated Funds</b>	<b>\$41,520,475</b>	<b>\$16,888,585</b>	<b>\$33,722,213</b>	<b>\$17,329,566</b>

# Special Revenue Funds

## Expenditure Summary



	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
Salaries & Wages	\$7,272,863	\$8,038,445	\$8,695,528	\$8,185,030	1.33%	47.23%
Employee Benefits	\$8,555,275	\$3,847,819	\$8,773,690	\$3,895,746	0.73%	22.48%
Travel	\$104,726	\$101,197	\$193,627	\$95,612	10.44%	0.55%
Operating Expenses	\$8,923,197	\$3,816,141	\$11,841,295	\$4,042,870	2.35%	23.33%
Other Services & Charges	\$4,175,750	\$290,050	\$4,944,172	\$295,050	0.55%	1.70%
Interdept. Expense	\$62,273	\$57,739	\$268,578	\$52,739	-10.75%	0.30%
Capital Outlay	\$4,968,240	\$30,000	\$2,507,354	\$30,000	-66.92%	0.17%
Debt Service	\$477,297	\$536,049	\$556,344	\$536,049	81.01%	3.09%
Judgements	\$169,879	\$171,145	\$109,540	\$196,469	33.50%	1.13%
<b>Grand Total</b>	<b>\$34,709,500</b>	<b>\$16,888,585</b>	<b>\$37,890,128</b>	<b>\$17,329,565</b>	<b>0.50%</b>	<b>100%</b>

# Special Revenue Funds

## Expenditure Detail and Overview



Generally accepted accounting principles (GAAP) provide special revenue funds to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes. Each of the Tulsa County special revenue funds is discussed in other areas of this document. Presented here are the financial expenditure highlights of the Budget Board appropriated special revenue funds. Other special revenue funds not appropriated by the Budget Board are discussed in the informational purposes section at the back of this document.

The Assessor's Visual Inspection Fund FY 2016-2017 Budget includes expenditures of \$2.6 million compared to revenue of \$2.6 million. The Assessor's Visual Inspection Fund Budget increased by 1.52% from FY 2015-2016.

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
CAPITAL OUTLAY	8,286	12,000	22,000	12,000	0.00%	0.45%
EMPLOYEE BENEFITS	661,275	667,063	673,981	685,622	2.78%	25.82%
OPERATING EXPENSES	200,154	245,200	227,052	261,860	6.79%	9.86%
SALARIES AND WAGES	1,566,590	1,596,239	1,598,171	1,606,384	0.64%	60.48%
TRAVEL EXPENSES	96,485	95,570	93,000	89,985	-5.84%	3.39%
<b>VISUAL INSPECTION FUND</b>	<b>2,532,789</b>	<b>2,616,072</b>	<b>2,614,204</b>	<b>2,655,851</b>	<b>1.52%</b>	<b>100.00%</b>

The Park Fund FY 2016-2017 Budget includes expenditures of \$3.26 million compared to revenue of \$3 million. The Park Fund Budget increased by 12.43% from FY 2015-2016. The expenditures over the expected revenue will be funded by using \$260,405 of unreserved fund balance.

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
CAPITAL OUTLAY	2,357,996	500	489,459	500	0.00%	0.02%
DEBT SERVICE	477,297	536,049	536,049	536,049	0.00%	16.44%
EMPLOYEE BENEFITS	23,823	40,709	28,504	18,784	-53.86%	0.58%
INTERDEPARTMENTAL EXP	32,578	32,000	32,000	32,000	0.00%	0.98%
OPERATING EXPENSES	1,439,411	1,770,972	1,752,323	2,158,022	21.86%	66.19%
OTHER SERVICES/CHARGES	259,770	290,050	298,819	295,050	1.72%	9.05%
SALARIES AND WAGES	192,456	229,720	212,514	220,000	-4.23%	6.75%
<b>PARK FUND</b>	<b>4,783,332</b>	<b>2,900,000</b>	<b>3,349,669</b>	<b>3,260,405</b>	<b>12.43%</b>	<b>100.00%</b>

The Engineer's Highway Fund FY 2016-2017 Budget includes expenditures of \$7.25 million compared to revenue of \$7.25 million. The Highway Fund FY 2016-2017 Budget had no increase from FY 2015-2016.

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
CAPITAL OUTLAY	2,251,565	0	971,172	0	0.00%	0.00
DEBT SERVICE	0	0	20,295	0	0.00%	0.00
EMPLOYEE BENEFITS	1,799,049	2,006,883	1,850,695	2,039,204	1.61%	28.13%
INTERDEPARTMENTAL EXP	19,957	22,000	15,800	17,000	-22.73%	0.23%
OPERATING EXPENSES	6,286,777	1,478,755	5,030,334	1,301,774	-11.97%	17.96%
SALARIES AND WAGES	3,526,981	3,742,362	3,659,910	3,892,022	4.00%	53.68%
<b>HIGHWAY T-CASH FUND</b>	<b>13,884,331</b>	<b>7,250,000</b>	<b>11,548,206</b>	<b>7,250,000</b>	<b>0.00%</b>	<b>100.00%</b>

The Juvenile Bureau of the District Court's Detention Fund FY 2016-2017 Budget includes expenditures of \$3.97 million compared to revenue of \$3.36 million. The Juvenile Bureau of the District Court's Detention Fund FY 2016-2017 Budget increased by 0.39% from FY 2015-2016. The Juvenile Bureau of the District Court's Detention Fund will use \$608,518 of carry forward fund balance to meet expenditure needs in FY

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
CAPITAL OUTLAY	3,623	17,500	17,500	17,500	0.00%	0.66%
EMPLOYEE BENEFITS	882,199	1,133,164	1,086,598	1,152,136	1.67%	43.38%
INTERDEPARTMENTAL EXP	9,738	3,739	6,126	3,739	0.00%	0.14%
OPERATING EXPENSES	279,974	321,214	318,914	321,214	0.00%	12.09%
SALARIES AND WAGES	1,986,837	2,470,124	2,267,614	2,466,624	-0.14%	92.88%
TRAVEL EXPENSES	8,241	5,627	5,627	5,627	0.00%	0.21%
<b>JUVENILE CASH FUND</b>	<b>3,170,610</b>	<b>3,951,368</b>	<b>3,702,379</b>	<b>3,966,840</b>	<b>0.39%</b>	<b>100.00%</b>

The Debt Service Fund FY 2016-2017 Budget includes expenditures of \$196,470. The Debt Service Fund FY 2016-2017 Budget increased by 14.8% from FY 2015-2016. The County has no long-term debt. The Debt Service Fund is used to pay judgments against the County. Judgments against the County are low. Funding for the Judgements comes from advalorem property tax.

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	% Change 2017 Budget Over/(Under) 2016 Budget	% Total of 2017 Budget
JUDGEMENTS	\$158,760	\$156,203	\$100,702	\$175,950	12.64%	89.56%
INTEREST ON JUDGEMENTS	\$11,119	\$14,942	\$8,838	\$20,519	37.33%	10.44%
<b>COUNTY DEBT SERVICE FUND</b>	<b>169,879</b>	<b>171,145</b>	<b>109,540</b>	<b>196,470</b>	<b>14.80%</b>	<b>100.00%</b>

## Assessor's Visual Inspection Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Intergovernmental	\$2,550,618	\$2,614,744	\$2,612,386	\$2,653,984
Refunds & Reimbursements	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$2,507	\$0
Miscellaneous Revenue	\$312	\$0	\$28	\$0
<b>Total Revenue</b>	<b>\$2,550,930</b>	<b>\$2,614,744</b>	<b>\$2,614,921</b>	<b>\$2,653,984</b>

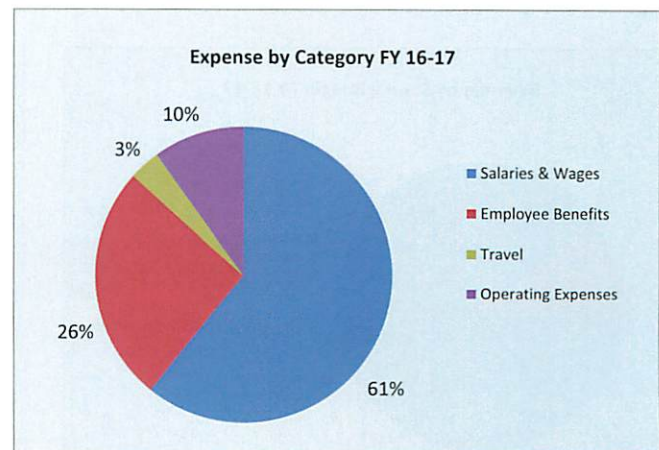
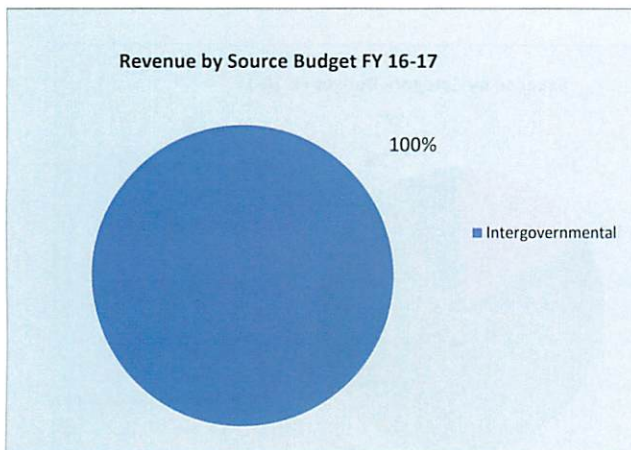
<b>Use of Fund Balance</b>	\$0	\$1,328	\$0	\$1,867
<b>Total All Sources</b>	<b>\$2,550,930</b>	<b>\$2,616,072</b>	<b>\$2,614,921</b>	<b>\$2,655,851</b>

Expenditures by Category				
Salaries & Wages	\$1,566,590	\$1,596,239	\$1,598,171	\$1,606,384
Employee Benefits	\$661,275	\$667,063	\$673,981	\$685,622
Travel	\$96,485	\$95,570	\$93,000	\$89,985
Operating Expenses	\$200,154	\$245,200	\$227,052	\$261,860
Capital Outlay	\$8,286	\$12,000	\$22,000	\$12,000
<b>Total Expenditures</b>	<b>\$2,532,789</b>	<b>\$2,616,072</b>	<b>\$2,614,204</b>	<b>\$2,655,851</b>

<b>Income (Loss)</b>	<b>\$18,141</b>	<b>\$0</b>	<b>\$717</b>	<b>\$0</b>
----------------------	-----------------	------------	--------------	------------

### FUND BALANCE ANALYSIS

<b>Beginning Fund Balance:</b>	<b>\$43,113</b>	<b>\$41,536</b>	<b>\$61,254</b>	<b>\$61,971</b>
<b>Additions/Reductions to Fund Balance:</b>	<b>\$18,141</b>	<b>(\$1,328)</b>	<b>\$717</b>	<b>(\$1,867)</b>
<b>Ending Fund Balance:</b>	<b>\$61,254</b>	<b>\$40,208</b>	<b>\$61,971</b>	<b>\$60,104</b>



# County Parks Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Intergovernmental	\$2,900	\$0	\$75,000	\$0
Charges for Services	\$2,486,068	\$2,600,000	\$2,667,444	\$2,625,000
Miscellaneous Revenue	\$650,974	\$300,000	\$405,510	\$375,000
Other Sources	(\$143,249)	\$0	\$476,405	\$0
Interdepartmental Revenue	\$395	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,997,088</b>	<b>\$2,900,000</b>	<b>\$3,624,359</b>	<b>\$3,000,000</b>

<b>Use of Fund Balance</b>	\$0	\$0	\$0	\$260,405
----------------------------	-----	-----	-----	-----------

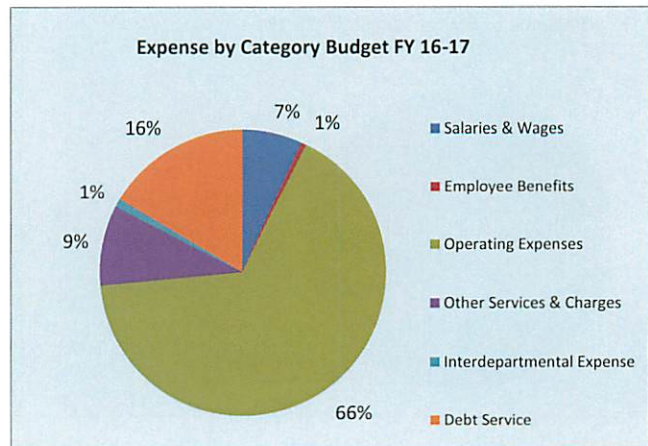
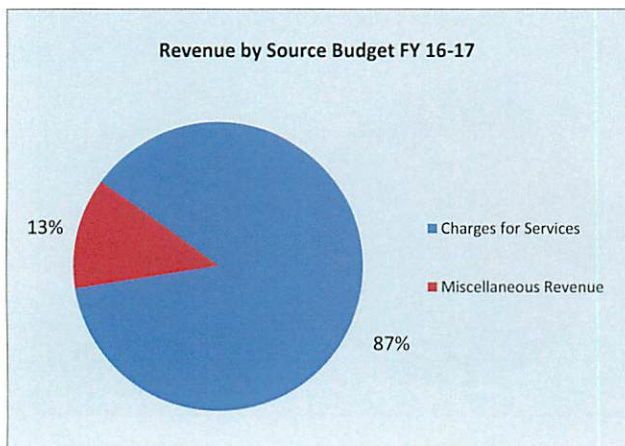
<b>Total All Sources</b>	<b>\$2,997,088</b>	<b>\$2,900,000</b>	<b>\$3,624,359</b>	<b>\$3,260,405</b>
--------------------------	--------------------	--------------------	--------------------	--------------------

<b>Expenditures by Category</b>				
Salaries & Wages	\$192,456	\$229,720	\$212,514	\$220,000
Employee Benefits	\$23,823	\$40,709	\$28,504	\$18,784
Operating Expenses	\$1,439,411	\$1,770,972	\$1,752,324	\$2,158,022
Other Services & Charges	\$259,770	\$290,050	\$298,819	\$295,050
Interdepartmental Expense	\$32,578	\$32,000	\$32,000	\$32,000
Capital Outlay	\$2,357,996	\$500	\$489,459	\$500
Debt Service	\$477,297	\$536,049	\$536,049	\$536,049
<b>Total Expenditures</b>	<b>\$4,783,332</b>	<b>\$2,900,000</b>	<b>\$3,349,669</b>	<b>\$3,260,405</b>

<b>Income (Loss)</b>	<b>(\$1,786,244)</b>	<b>\$0</b>	<b>\$274,690</b>	<b>\$0</b>
----------------------	----------------------	------------	------------------	------------

## FUND BALANCE ANALYSIS

<b>Beginning Fund Balance:</b>	<b>\$5,761,835</b>	<b>\$2,513,585</b>	<b>\$3,975,591</b>	<b>\$4,250,281</b>
Additions/Reductions to Fund Balance:	(\$1,786,244)	\$0	\$274,690	(\$260,405)
<b>Ending Fund Balance:</b>	<b>\$3,975,591</b>	<b>\$2,513,585</b>	<b>\$4,250,281</b>	<b>\$3,989,876</b>



## Engineer's Highway Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Fuel Tax	\$5,251,093	\$4,673,813	\$4,889,682	\$4,654,843
Motor Vehicle Fees	\$3,194,296	\$2,576,187	\$2,844,244	\$2,595,157
Intergovernmental	\$1,016,487	\$0	\$744,110	\$0
Investment Income	\$22,856	\$0	\$21,228	\$0
Charges for services	\$69,533	\$0	\$78,653	\$0
Miscellaneous Revenue	\$2,527,446	\$0	\$1,163,980	\$0
Other Sources	\$4,469,766	\$0	\$263,991	\$0
<b>Total Revenue</b>	<b>\$16,551,477</b>	<b>\$7,250,000</b>	<b>\$10,005,888</b>	<b>\$7,250,000</b>

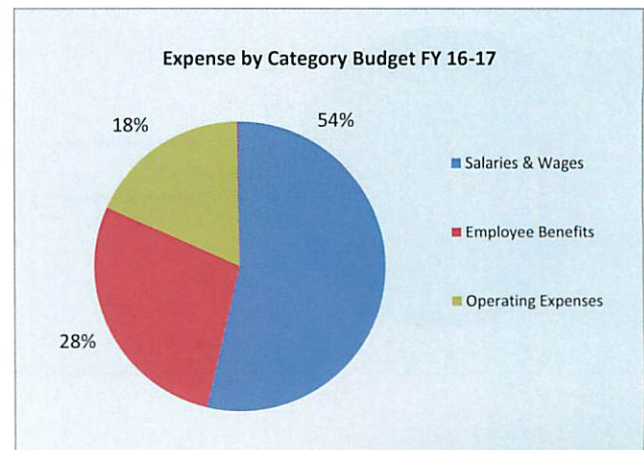
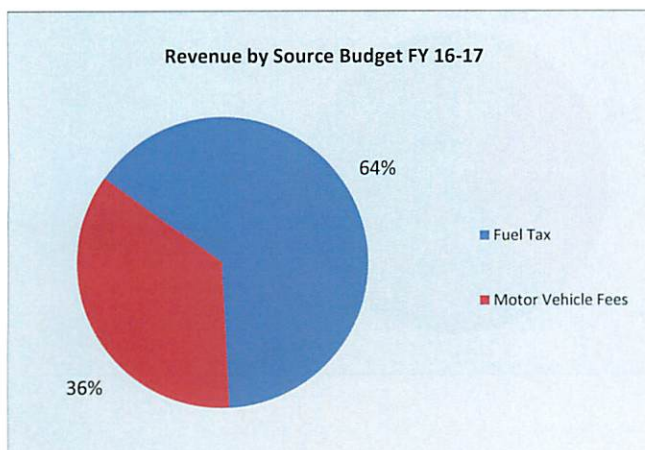
Use of Fund Balance	\$0	\$0	\$0	\$0
<b>Total All Sources</b>	<b>\$16,551,477</b>	<b>\$7,250,000</b>	<b>\$10,005,888</b>	<b>\$7,250,000</b>

Expenditures by Category				
Salaries & Wages	\$3,526,981	\$3,742,362	\$3,659,910	\$3,892,022
Employee Benefits	\$1,799,049	\$2,006,883	\$1,850,695	\$2,039,204
Operating Expenses	\$6,286,777	\$1,478,755	\$5,030,334	\$1,301,774
Interdepartmental Expense	\$19,957	\$22,000	\$15,800	\$17,000
Debt Service	\$0	\$0	\$20,295	\$0
Capital Outlay	\$2,251,565	\$0	\$971,172	\$0
<b>Total Expenditures</b>	<b>\$13,884,331</b>	<b>\$7,250,000</b>	<b>\$11,548,206</b>	<b>\$7,250,000</b>

Income (Loss)	\$2,667,147	\$0	(\$1,542,318)	\$0
---------------	-------------	-----	---------------	-----

### FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$11,304,489	\$12,869,686	\$13,971,636	\$12,429,318
Additions/Reductions to Fund Balance:	\$2,667,147	\$0	(\$1,542,318)	\$0
Ending Fund Balance:	\$13,971,636	\$12,869,686	\$12,429,318	\$12,429,318



# Juvenile Detention Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Intergovernmental	\$2,310,185	\$2,757,522	\$2,757,522	\$2,757,522
Other Sources	\$557,054	\$600,000	\$600,000	\$600,000
Miscellaneous Revenue	\$7,446	\$500	\$1,972	\$800
Prior Year A/R Adj.	(\$158,988)	\$0	\$0	\$0
Interdepartmental Revenue	\$329	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,716,027</b>	<b>\$3,358,022</b>	<b>\$3,359,494</b>	<b>\$3,358,322</b>

<b>Use of Fund Balance</b>	\$0	\$593,346	\$0	\$608,518
----------------------------	-----	-----------	-----	-----------

<b>Total All Sources</b>	<b>\$2,716,027</b>	<b>\$3,951,368</b>	<b>\$3,359,494</b>	<b>\$3,966,840</b>
--------------------------	--------------------	--------------------	--------------------	--------------------

## Expenditures by Category

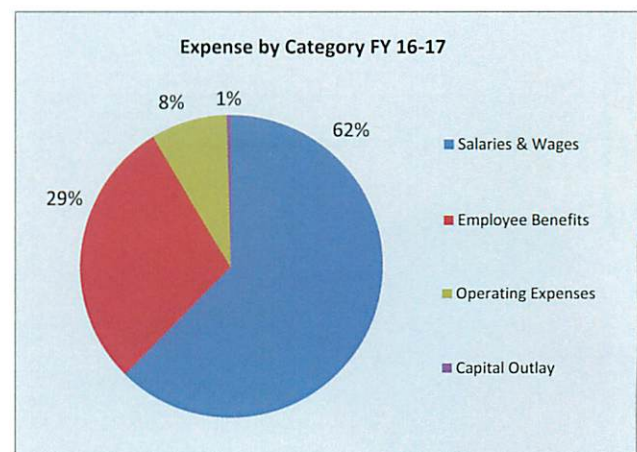
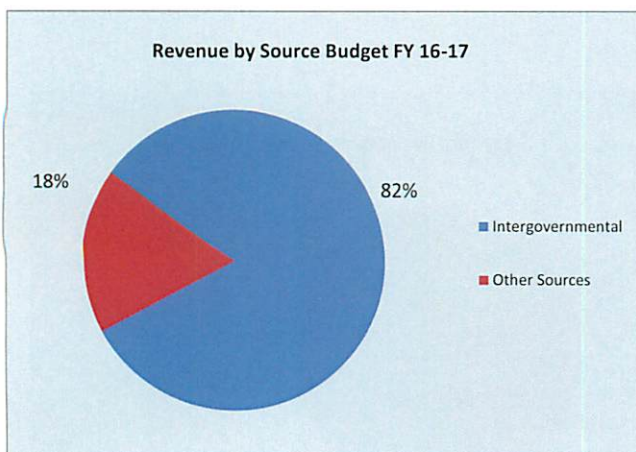
Salaries & Wages	\$1,986,837	\$2,470,124	\$2,267,614	\$2,466,624
Employee Benefits	\$882,199	\$1,133,164	\$1,086,598	\$1,152,136
Travel	\$8,241	\$5,627	\$5,627	\$5,627
Operating Expenses	\$279,974	\$321,214	\$318,914	\$321,214
Interdepartmental Expense	\$9,738	\$3,739	\$6,126	\$3,739
Capital Outlay	\$3,623	\$17,500	\$17,500	\$17,500

<b>Total Expenditures</b>	<b>\$3,170,610</b>	<b>\$3,951,368</b>	<b>\$3,702,379</b>	<b>\$3,966,840</b>
---------------------------	--------------------	--------------------	--------------------	--------------------

<b>Income (Loss)</b>	<b>(\$454,584)</b>	<b>\$0</b>	<b>(\$342,885)</b>	<b>\$0</b>
----------------------	--------------------	------------	--------------------	------------

## FUND BALANCE ANALYSIS

<b>Beginning Fund Balance:</b>	<b>\$1,405,987</b>	<b>\$958,228</b>	<b>\$951,403</b>	<b>\$608,518</b>
Additions/Reductions to Fund Balance:	(\$454,584)	(\$593,346)	(\$342,885)	(\$608,518)
<b>Ending Fund Balance:</b>	<b>\$951,403</b>	<b>\$364,882</b>	<b>\$608,518</b>	<b>\$0</b>

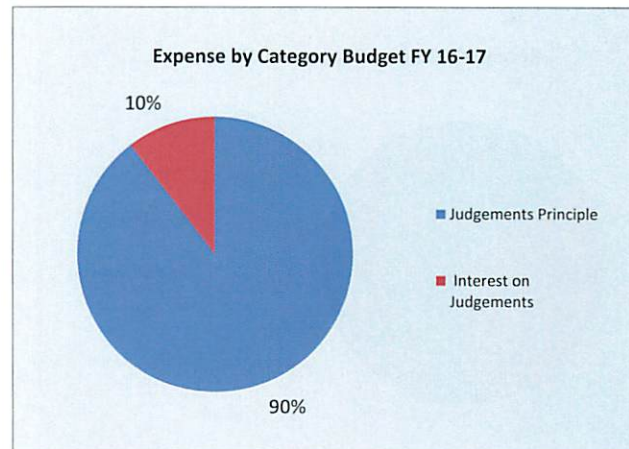
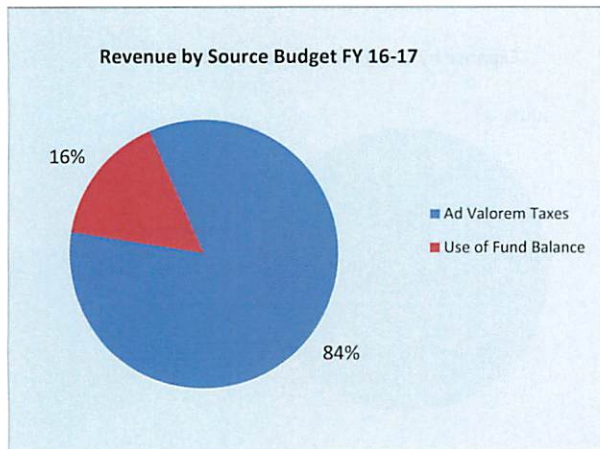


## Debt Service Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Ad Valorem Taxes	\$155,865	\$148,462	\$109,215	\$165,407
Miscellaneous Revenue	\$58	\$0	\$124	\$0
Other Sources	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$155,923</b>	<b>\$148,462</b>	<b>\$109,339</b>	<b>\$165,407</b>
<b>Use of Fund Balance</b>	\$0	\$22,683	\$0	\$31,063
<b>Total All Sources</b>	<b>\$155,923</b>	<b>\$171,145</b>	<b>\$109,339</b>	<b>\$196,470</b>
<b>Expenditures by Category</b>				
Judgements Principle	\$158,760	\$156,203	\$100,702	\$175,950
Interest on Judgements	\$11,119	\$14,942	\$8,838	\$20,519
<b>Total Expenditures</b>	<b>\$169,879</b>	<b>\$171,145</b>	<b>\$109,540</b>	<b>\$196,470</b>
<b>Income (Loss)</b>	<b>(\$13,956)</b>	<b>\$0</b>	<b>(\$201)</b>	<b>\$0</b>

### FUND BALANCE ANALYSIS

<b>Beginning Fund Balance:</b>	<b>\$45,220</b>	<b>\$24,269</b>	<b>\$31,264</b>	<b>\$31,063</b>
Additions/Reductions to Fund Balance:	(\$13,956)	(\$22,683)	(\$201)	(\$31,063)
<b>Ending Fund Balance:</b>	<b>\$31,264</b>	<b>\$1,586</b>	<b>\$31,063</b>	<b>\$0</b>



# Parking Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Interdepartmental Revenue	\$3,535	\$0	\$5,260	\$0
Parking Fees	\$262,323	\$0	\$293,122	\$0
Other Sources	\$140,000	\$0	\$140,000	\$0
Prior Year A/R Adj.	\$25,462	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$431,320</b>	<b>\$0</b>	<b>\$438,382</b>	<b>\$0</b>

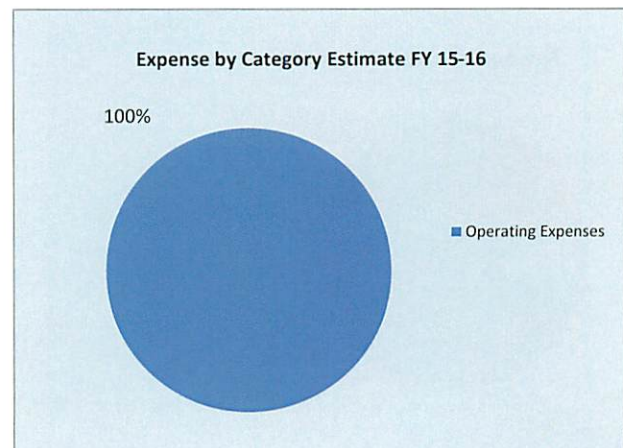
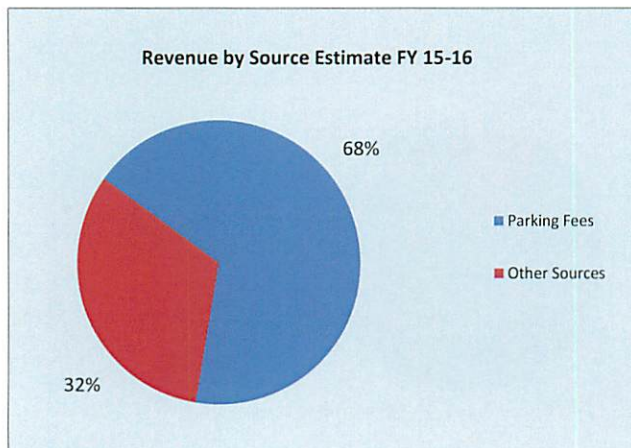
<b>Use of Fund Balance</b>	\$0	\$0	\$0	\$0
<b>Total All Sources</b>	<b>\$431,320</b>	<b>\$0</b>	<b>\$438,382</b>	<b>\$0</b>

<b>Expenditures by Category</b>				
Operating Expenses	\$413,026	\$0	\$431,586	\$0
Other Services & Charges	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$413,026</b>	<b>\$0</b>	<b>\$431,586</b>	<b>\$0</b>

<b>Income (Loss)</b>	<b>\$18,294</b>	<b>\$0</b>	<b>\$6,796</b>	<b>\$0</b>
----------------------	-----------------	------------	----------------	------------

## FUND BALANCE ANALYSIS

<b>Beginning Fund Balance:</b>	<b>\$46,527</b>	<b>\$46,527</b>	<b>\$64,821</b>	<b>\$71,617</b>
Additions/Reductions to Fund Balance:	\$18,294	\$0	\$6,796	\$0
<b>Ending Fund Balance:</b>	<b>\$64,821</b>	<b>\$46,527</b>	<b>\$71,617</b>	<b>\$71,617</b>



## Risk Management Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Refunds & Reimbursements	\$4,602,902	\$0	\$4,584,017	\$0
Other Sources	\$876,235	\$0	\$1,786,500	\$0
Charges for Services CJA	\$3,000	\$0	\$0	\$0
Prior Year A/R Adj.	(\$79,531)	\$0	\$0	\$0
Interdepartmental Revenue	\$1,980	\$0	\$2,000	\$0
<b>Total Revenue</b>	<b>\$5,404,585</b>	<b>\$0</b>	<b>\$6,372,517</b>	<b>\$0</b>

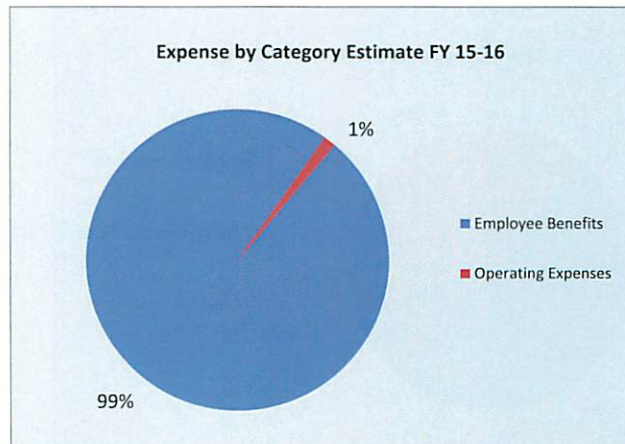
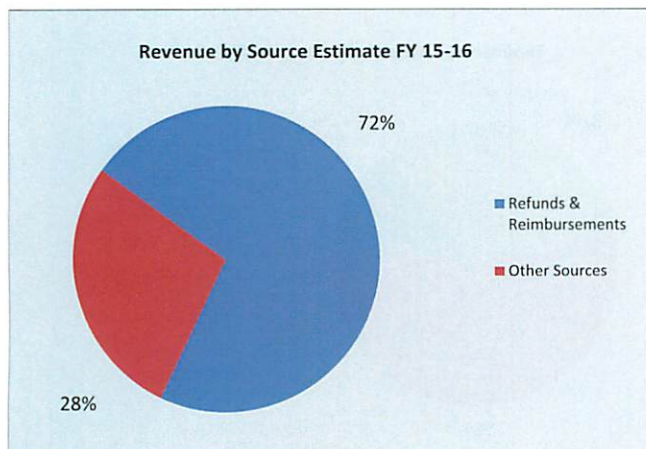
<b>Use of Fund Balance</b>	\$0	\$0	\$0	\$0
<b>Total All Sources</b>	<b>\$5,404,585</b>	<b>\$0</b>	<b>\$6,372,517</b>	<b>\$0</b>

Expenditures by Category				
Employee Benefits	\$5,188,929	\$0	\$4,725,193	\$0
Operating Expenses	\$60,808	\$0	\$62,000	\$0
Other Services & Charges	\$17,027	\$0	\$16,820	\$0
Interdepartmental Expense	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$5,266,763</b>	<b>\$0</b>	<b>\$4,804,013</b>	<b>\$0</b>

<b>Income (Loss)</b>	<b>\$137,822</b>	<b>\$0</b>	<b>\$1,568,504</b>	<b>\$0</b>
----------------------	------------------	------------	--------------------	------------

### FUND BALANCE ANALYSIS

<b>Beginning Fund Balance:</b>	<b>\$4,747,640</b>	<b>\$4,894,140</b>	<b>\$4,885,462</b>	<b>\$6,453,966</b>
Additions/Reductions to Fund Balance:	\$137,822	\$0	\$1,568,504	\$0
	<b>\$4,885,462</b>	<b>\$4,894,140</b>	<b>\$6,453,966</b>	<b>\$6,453,966</b>



## Special Projects Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Intergovernmental Revenue	\$3,399,346	\$0	\$1,727,471	\$0
Charges for Services	\$1,151,889	\$0	\$995,306	\$0
Refunds & Reimbursements	\$5,070	\$0	\$0	\$0
Miscellaneous Revenue	\$211,859	\$0	\$173,340	\$0
Interdepartmental Revenue	\$83,336	\$0	\$0	\$0
Accounts Receivable Adj.	\$587	\$0	\$0	\$0
Other Sources	\$5,861,039	\$0	(\$4,173,331)	\$0
<b>Total Revenue</b>	<b>\$10,713,125</b>	<b>\$0</b>	<b>(\$1,277,214)</b>	<b>\$0</b>

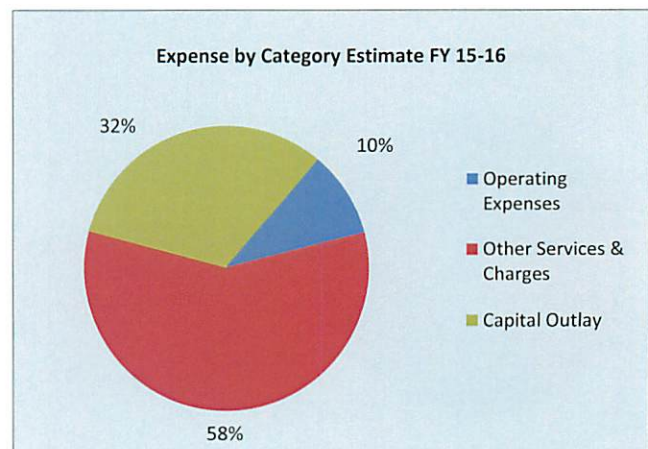
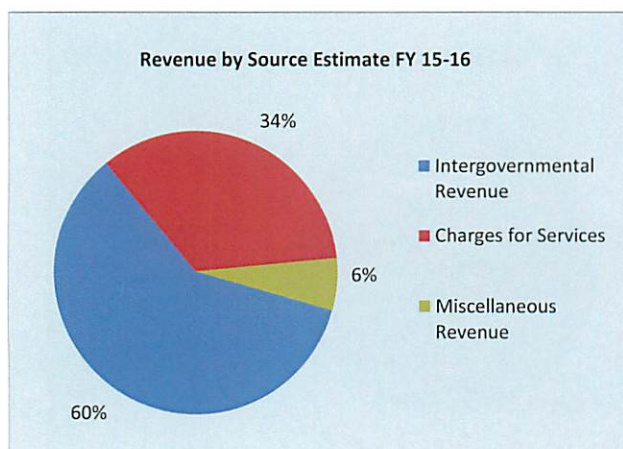
<b>Use of Fund Balance</b>	\$0	\$0	\$0	\$0
<b>Total All Sources</b>	<b>\$10,713,125</b>	<b>\$0</b>	<b>(\$1,277,214)</b>	<b>\$0</b>

<b>Expenditures by Category</b>				
Travel	\$0	\$0	\$0	\$0
Operating Expenses	\$243,046	\$0	\$302,093	\$0
Other Services & Charges	\$3,898,953	\$0	\$1,776,114	\$0
Capital Outlay	\$346,770	\$0	\$974,750	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$4,488,770</b>	<b>\$0</b>	<b>\$3,052,957</b>	<b>\$0</b>

<b>Income (Loss)</b>	<b>\$6,224,356</b>	<b>\$0</b>	<b>(\$4,330,171)</b>	<b>\$0</b>
----------------------	--------------------	------------	----------------------	------------

### FUND BALANCE ANALYSIS

<b>Beginning Fund Balance:</b>	<b>\$5,219,027</b>	<b>\$6,890,325</b>	<b>\$11,443,382</b>	<b>\$7,113,211</b>
Additions/Reductions to Fund Balance:	\$6,224,356	\$0	(\$4,330,171)	\$0
<b>Ending Fund Balance:</b>	<b>\$11,443,382</b>	<b>\$6,890,325</b>	<b>\$7,113,211</b>	<b>\$7,113,211</b>



## County Jail Contribution Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Intergovernmental	\$0	\$0	\$6,729,513	
Miscellaneous Revenue	\$0	\$0	\$28,283	
Charges for Services	\$0	\$0	\$13,270	
Other Sources	\$0	\$0	\$1,703,461	
	<b>\$0</b>	<b>\$0</b>	<b>\$8,474,527</b>	<b>\$0</b>

Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	<b>\$0</b>	<b>\$0</b>	<b>\$8,474,527</b>	<b>\$0</b>

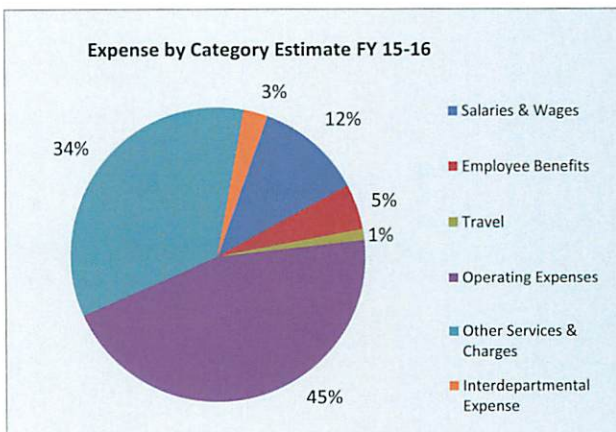
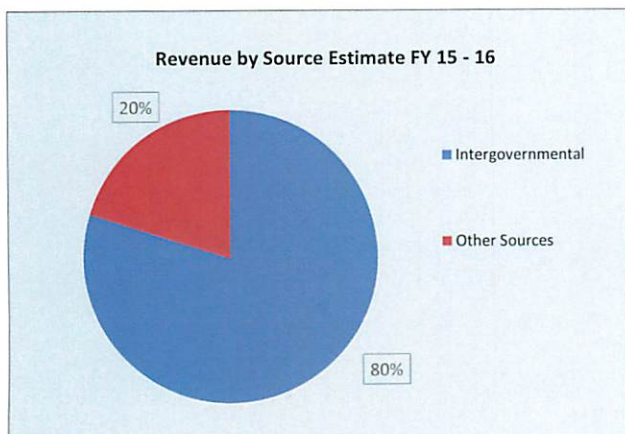
### Expenditures by Category

Salaries & Wages	\$0	\$0	\$957,319	
Employee Benefits	\$0	\$0	\$408,719	
Travel	\$0	\$0	\$95,000	
Operating Expenses	\$0	\$0	\$3,716,993	
Other Services & Charges	\$0	\$0	\$2,852,419	
Interdepartmental Expense	\$0	\$0	\$214,652	
Capital Outlay	\$0	\$0	\$32,473	
Total Expenditures	<b>\$0</b>	<b>\$0</b>	<b>\$8,277,575</b>	<b>\$0</b>

Income (Loss)	\$0	\$0	\$196,952	\$0
---------------	-----	-----	-----------	-----

### FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$0	\$0	\$0	\$196,952
Additions/Reductions to Fund Balance:	\$0	\$0	\$196,952	\$0
Ending Fund Balance:	<b>\$0</b>	<b>\$0</b>	<b>\$196,952</b>	<b>\$196,952</b>





This page intentionally left blank

# Tulsa County Summaries



Elected / Department / Other

## ***Section I: County Elected Officials***

County Commissioners  
County Clerk  
County Sheriff

County Assessor  
County Treasurer  
Court Clerk

## ***Section II: Budget Board Offices***

Fiscal Officer  
Public Information Officer / Governmental Affairs

Purchasing

## ***Section III: BOCC Divisions***

### ***BOCC Internal Services***

Human Resources  
Information Technology  
Building Operations  
Administrative Services

### ***Other Services***

Engineering  
Highways  
Levee  
Inspections  
Early Settlement  
Court Services  
County Parks  
Social Services

## ***Section IV: Other Offices***

District Attorney  
Election Board

Juvenile Bureau  
Public Defender

## ***Section V: Outside Agencies***

OSU Extension Center  
TAEMA  
INCOG  
Tulsa's Future

Drug Court  
River Parks Authority  
Mental Health Court  
Excise Board

## Section I



## Section I

### County Elected Officials

*County Commissioners*

*County Clerk*

*County Sheriff*

*County Assessor*

*County Treasurer*

*Court Clerk*



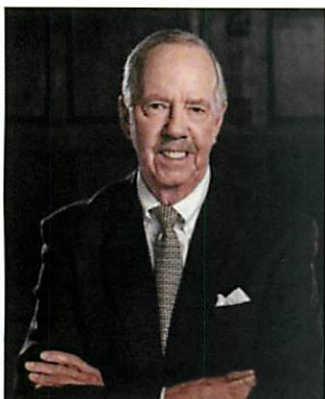
## Tulsa County Commissioners



*Tulsa County Commissioner,  
District 1  
John Smaligo, Jr.*



*Tulsa County Commissioner,  
District 2  
Karen Keith*



*Tulsa County Commissioner,  
District 3  
Ron Peters*

# Tulsa County Commissioners

The County Commissioners are known as the "Chief Administrators" in the County.

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

The County Commission is responsible for all the County buildings, including the Courthouse. The County Commission is responsible for setting personnel and human resource policies. At weekly County Commission meetings they approve hiring, terminations, training and other personnel matters of employees throughout the County. When someone has a major complaint against the County Assessor's office, Treasurer's office, County Clerk's office, Court Clerk's office or the Sheriff, the lawsuit (by statute) is filed against the County Commission.

The commissioners are responsible, by statute, for developing and overseeing the County budget. One of the commissioners chairs the "Budget Board." Only the County Commission can sell, buy or renovate County land or buildings.

Only the County Commission can contract with a government body of a city. Only the County Commission can issue bonds on behalf of the County.

The County Commission is responsible for ensuring that state laws regarding County inventory laws are followed. The County Commission, through its Information Technology director and staff, is responsible for the County-wide computer system.

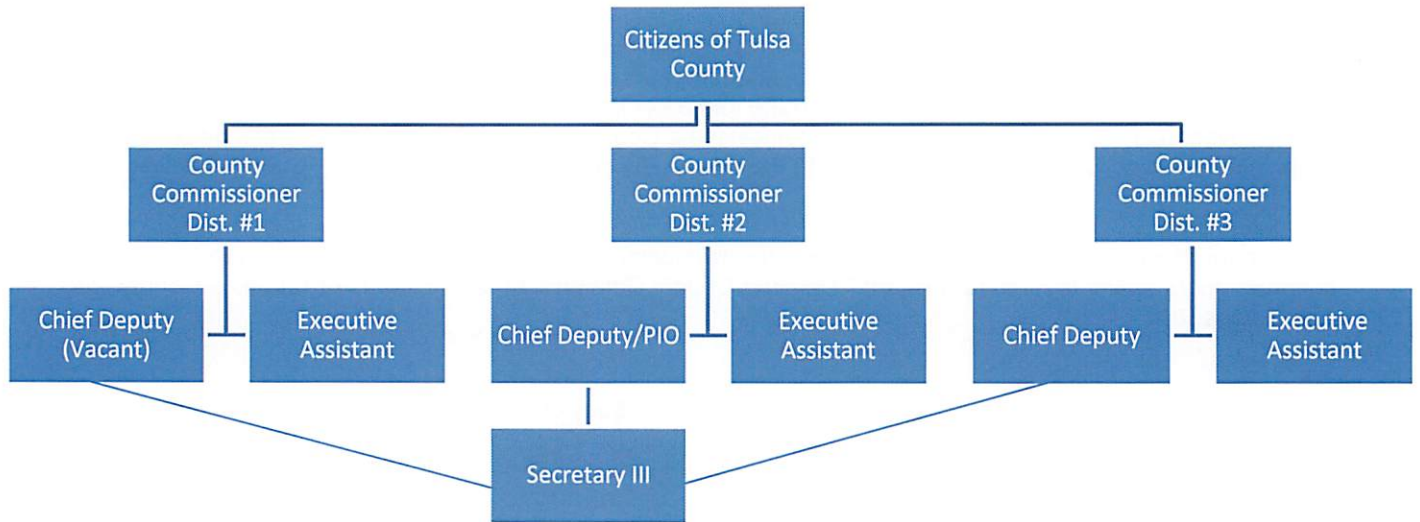
The County Commission is responsible for approving all bills and claims.

While only required by statute to meet monthly, the Tulsa County Commission meets weekly. Prior to each Board of County Commissioners meeting, they receive many pages of material to review in order to approve or disapprove by vote in the Monday morning meeting.

County Commissioners	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$726,353	\$720,596	\$651,881	\$759,372
Employee Benefits	\$277,500	\$281,964	\$249,424	\$275,748
Travel	\$11,729	\$18,000	\$15,000	\$18,000
Operating Expenses	\$2,631	\$2,900	\$4,200	\$12,900
Interdepartment Expense	\$3,211	\$2,400	\$2,760	\$2,700
Capital Outlay	\$0	\$1,000	\$800	\$1,000
Section Total:	\$1,021,423	\$1,026,860	\$924,065	\$1,069,720

# Tulsa County Commissioners

## Organizational Chart for Board of County Commissioners Staff



## Performance Measures FY 2016 – 2017

*D = Discretionary*

*LM = Local Mandated*

*M = Mandated*

## Board of County Commissioners

D, LM or M	Performance Measures	2014 Actual	2015 Actual	2016 Projected
M & D	# of Board of County Commissioners' meetings held (1/month mandatory).	59	64	52
D	# of Board of County Commissioners' Management Conferences held.	12	18	12
D	# of Jobs added in Tulsa Area as result of partnership w/Tulsa Regional Chamber	6,192	4,916	2,500
D	# of Jobs Created through County Initiatives	0	100	200

# Tulsa County Commissioners



***Tulsa County Commissioner, District 1:  
John Smaligo, Jr.***

## ***Accomplishments for FY 2015-2016***

The most significant accomplishment for FY 2015-2016 was the successful completion of infrastructure improvements along 76th St. N. to accommodate the increased traffic due to the new Macy's fulfillment center. The project was a partnership among Tulsa County, the State of Oklahoma, the Cherokee Nation, and the federal Economic Development Agency.

Once again, several infrastructure projects were completed throughout District 1, including the resurfacing of 156th St. N. between Mingo and Memorial. This project was completed as a result of funding assistance from the Cherokee Nation with Tulsa County providing labor and equipment. Additionally, through the same partnership, we were able to resurface two miles of roads in Turley along 66th St. N. from Hwy 75 to Hwy 11.

Tulsa County also continued using better maintenance practices by utilizing the "chip/seal" process on roads in "fair" condition. In District 1, nearly 10 miles were resurfaced this way last year, most notably, Garnett from 116th St. all the way to Main St. in Collinsville and 166th St. N. from Memorial east to 137th E. Ave. This process extends the life of existing roads and is much less costly than a total asphalt overlay.

Tulsa County was once again the only county in Oklahoma to earn the Government Finance Officers Association's "Distinguished Budget Presentation Award."

## ***Goals for FY 2016-2017***

Currently, both Districts 1 and 3 road maintenance facilities are located within the city limits of Tulsa. This creates an inefficient and costly burden for County employees to drive several miles before even entering their respective maintenance areas. Although the land has now been acquired for Dist. 1, and both facilities are being designed, Tulsa County should continue efforts to finish this project.

# Tulsa County Commissioners, District #1

Tulsa County will continue to seek federal and state grants to help offset the cost of large infrastructure projects such as the widening of 86th St. N. from Memorial to Hwy 75.

Continue to work with the Cherokee Nation to identify cooperative projects for asphalt overlays as well as chip/seal work to preserve existing roadways for longer life-spans.

## ***Key Trends and Challenges for FY 2016-2017***

Funding for jail operations may continue to be a problem in the coming fiscal year due in large part to the City of Tulsa and the Department of Corrections not paying appropriate costs for their inmates incarcerated there. The BOCC should immediately approve a rate that represents appropriate charges to be paid by the City of Tulsa. We are also seeking to recover actual costs from the State of Oklahoma for DOC inmates through litigation and will continue to make demand for the same.

Virtually flat ad valorem and fuel tax revenue will continue to present budget challenges.

Obamacare will continue to cost employees and taxpayers more money for health insurance. Efforts must be made to mitigate the potentially crippling effects of this costly federal mandate until it can be repealed.

The state legislature is likely to continue its assault on county road money that will delay infrastructure projects across the state, potentially crippling roads and bridges in every county.



***Crews work to resurface two miles of 66<sup>th</sup> St. N. from Highway 75 to Highway 11  
The project was made possible through cooperation with the Cherokee Nation.***



## Tulsa County Commissioners



***Tulsa County Commissioner, District 2:  
Karen Keith***

### ***Accomplishments for FY 2015-2016***

Participated in building road and rail crossings for the Polson Industrial Park near Oakhurst. This industrial site has created 100 jobs in 2015 and an anticipated 200 additional jobs by the end of 2016.

Extended the Berryhill Fire Protection District to serve the citizens of Berryhill and Oakhurst, helping to lower insurance rates for the Oakhurst citizens.

Held clean up and recycling events in the Oakhurst community and Lake Station neighborhoods in Tulsa County.

Worked with INCOG and the Tulsa Health Department to demolish dilapidated houses and structures in west Tulsa County.

Awarded a Rural Economic Action Program Grant (REAP) to repair roads and replace signage as part of ongoing efforts to revitalize communities in two unincorporated areas of Tulsa County.

Worked with Muscogee Creek Nation Transportation Division to place several Tulsa County roads on the Creek Nation inventory for future repairs and maintenance through cooperative agreements.

Efforts are on-going to obtain funding for the completion of the Gilcrease Expressway and bridge.

Participated in ongoing meetings to promote upgrades and repairs to the 23<sup>rd</sup> Street bridge while seeking alternative routes for area businesses.

Engaged with community partners to reduce jail population with the following initiatives:

- Transition from Jail to Community
- Stepping Up Initiative
- Tulsa County Criminal Justice Planning and Policy Council

Led efforts to fund and rehabilitate the Sand Springs/West Tulsa Levee system to improve safety while creating economic development and recreation uses. Worked with Parks leadership and Consultant to develop a master plan for Chandler Park.

Participated in discussions to bring USA BMX to Tulsa County Fairgrounds.

Served on the Downtown Coordinating Council and Streetscape Committee working to transform the aesthetics of the downtown Tulsa area.

## Tulsa County Commissioners, District # 2

Served on the VisitTulsa Advisory Council, which focuses on presenting Tulsa as a destination city for conventions and high-quality events which generates tourism dollars via hotel/motel and sales tax dollars for our community.

Participated in Zero:2016 helping to find housing for homeless veterans, resulting in 290 veterans housed by the end of 2015 with a goal of 89 chronically homeless veterans to be housed by the end of 2016.

Served as co-chair of the INCOG Air Quality Committee.



Senator Inhofe includes a resolution in WRDA to assist  
Levee repairs and waterway issues impacting the Port of Catoosa.



*Touring Progress at The Gathering Place*



*Vision Passes*

# Tulsa County Commissioners, District # 2

## ***Goals for FY 2016-2017***

Establish a site and hold a ground-breaking event for a new Family Justice Center and continue to build relationships to effect a change in the lives of the juveniles and families we serve.

Continue to work toward presenting a plan for infrastructure along the Arkansas River, including low water dams and levee improvements through the Arkansas River Infrastructure Task Force.

Continue to work with INCOG and the Tulsa Health Department to remediate and clean up dilapidated properties in west Tulsa County neighborhoods.

Continue to seek federal funding and assistance for needed improvements and repairs to the Sand Springs/West Tulsa Levee system.

Work with local leaders and organizations such as the Oklahoma Turnpike Authority, Department of Transportation, and city governments to advance the Gilcrease Expressway.

Create momentum to acquire additional acreage bordering Chandler Park that will allow equestrian, hiking, and biking trails.

Explore federal grant and private partnership opportunities in developing a compressed natural gas filling station for Tulsa County and public use.

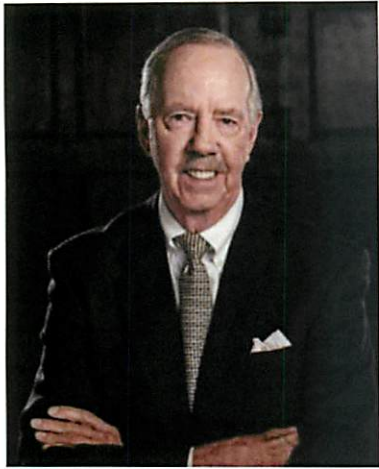
## ***Key Trends & Challenges for FY 2016-2017***

Tulsa County has significant infrastructure needs, including a backlog of road and bridge repairs and replacement. Counties rely on motor fuel taxes for road funds, and the revenue is being outpaced by the needs here in Tulsa County.

Commercial and residential growth in District 2 continues to trend positively, especially in Sand Springs, Jenks and Downtown Tulsa and West Tulsa.



## Tulsa County Commissioners



***Tulsa County Commissioner, District 3:  
Ron Peters***

### ***Accomplishments for FY 2015-2016***

Last year was a busy time for our dedicated and hard-working District 3 Maintenance personnel. Productive activities included road improvements, addressing increasing demands for driveway installations due to new residential construction, coping with a roller coaster labor market, all the while dealing with record rainfalls and floods. Some of the more notable achievements include:

- A total rebuild of South Elwood from 151st to 171st was completed. Extra time-consuming work was necessary because “yesterday’s roads” were not constructed to carry the variety of traffic present today. First the old road surface had to be removed and a new aggregate added to serve as a new sub base. When the base was “ready,” the asphalt was applied. This procedure should ensure that the road will last for many years to come.
- District #3 personnel also assisted the County’s Construction Department with reconstruction of 171st from Highway 75 east to Lewis Ave. This was completed using the “chip and seal” process. This installation did not go as well as planned, so an upgrade to asphalt was applied to 171st from Highway 75 east to Elwood. Unfortunately cold weather prevented further progress last fall, so plans are to complete the asphalt overlay during the summer of 2016.
- Asphalt resurfacing was completed on 211th Street between Memorial and Sheridan.
- Road improvements were made to the Duck Creek Cemetery.

### ***Early Settlement Program***

The County is proud to be a cosponsor of the Early Settlement program. Volunteers generously donated 2,505 hours mediating disputes, thereby benefiting our court system and the taxpayers with cost savings of \$10 million! The estimated marketplace value of the volunteers’ time is approximately \$435,000; however, the real cost savings is realized when 2+ day jury trials are easily eliminated from court dockets by having the mediation and settlement conference services available to the public. Referrals come from the city, county, judiciary, attorneys, realtors, social service agencies, law enforcement and the public at large.

# Tulsa County Commissioners, District # 3

## *Goals for FY 2016-2017*

- One of our highest priorities for the upcoming year is to relocate our maintenance center. Our current facility is located some 5 ½ miles from District 3, where we need to be to pave roads, remove snow and ice, mow right-of-way etc. Obviously, the relocated facility will also greatly reduce the time wasted by our employees getting to and from the job site, and diminish the chance of accidents. I'm happy to report, we're very close to purchasing a site and I believe this move can be completed this fiscal year.
- To enable Tulsa County Districts to better cope with drainage issues, including flooded streets and yards caused by blocked culverts, the County is acquiring a culvert cleaning machine that will give us the capability to address this issue.



*Culvert Cleaning Machine in Use*

- To complete Garnett between 81<sup>st</sup> and 91<sup>st</sup> by June 2016, if not sooner. The project is about 85-90% complete on the north half-mile, and progress is being made on the south half-mile.
- Beginning in July, the District will use the "chip and seal" process starting with 171<sup>st</sup> between Memorial and Lewis, followed by 211<sup>th</sup> between Yale and Lewis. This would complete ALL of 171<sup>st</sup> with new surface!!

# Tulsa County Commissioners, District # 3



## *Preparing for Chip and Seal Season*

- District personnel will undertake a major resurfacing project on Memorial, otherwise known as “Bixby Road,” beginning at 191<sup>st</sup> and going south to 211th. This will include the replacement of the troublesome causeway over the major drainage area along South Memorial between 171<sup>st</sup> and 181<sup>st</sup> with 3 concrete box culverts that will allow the water to flow unimpeded.
- This summer, we will complete a long overdue overlay project in the Hickory Hills addition.
- On an added issue, the Commissioners are close to finalizing a site for the new Juvenile Justice Facility so our youth who have been abused or neglected, and are there due to no fault of their own, can have their needs resolved in a more favorable environment.
- Our goal, before the end of this Fiscal Year, is to open two new mental health pods at the jail. That opening will make this facility one of the few detention centers in the nation that provides compassionate mental health care for those incarcerated and hopefully make them better prepared to reintegrate back into the community and much less likely to reoffend.

## *Key Trends and Challenges for FY 2016-2017*

- Rising Health Care Costs
- Attracting and Retaining Quality Employees
- Expanding Workplace Diversity
- Personnel Training and Development



# Tulsa County Clerk's Office



*Tulsa County Clerk  
Pat Key*

## **RECORDING DEPARTMENT**

The County Clerk's Recording Department is responsible for receiving and recording all documents pertaining to real property (real estate). This department acts as an agent for the Oklahoma Tax Commission for the sale of Revenue (Documentary) Stamps, which are affixed to the property deeds.

Many other legal documents are filed here. Examples include: Physicians' and Dentists' licenses, military discharges, certain court judgments, State and Federal tax liens and materialmen's liens.

## **LAND RECORDS DEPARTMENT**

The Land Records Department maintains all documents filed which pertain to real estate. This department also handles requests from the public for ownership information and legal descriptions of real estate.

The Land Departments will provide homeowners with a Property Ownership Statement to make application for Homestead Exemption with the County Assessor's office. Application can be made throughout the year.

## **FINANCIAL ADMINISTRATION**

The County Clerk's Payroll Department processes pay claims for all elected officials and departments, including the offices of the Election Board, Law Library, Tulsa Area Emergency Management Agency, OSU Extension Center, Drainage District 12 and the City-County Health Department. This department also handles all government income tax reports.

The County Clerk is Secretary to the Board of County Commissioners, Excise Board, Equalization Board, Tax Roll Correction Board, Industrial Authority, and acts as Secretary and is a member of the Budget Board.

We serve as Secretary to the Tulsa County Retirement Board, and process all applications and payments to retirees.

The Bookkeeping Department encumbers, audits, and pays all County purchase orders for materials and services. All warrants (paid and outstanding) are balanced to the Treasurer's monthly reports.

The Accounting Department audits, records, balances accounts, and prepares monthly and annual financial reports.

# Tulsa County Clerk's Office

## Accomplishments for FY 2015-2016

The County Clerk's office completed the implementation of Eagle, a division of Tyler Technologies Recording and Land Records Software. The subscription process was changed to improve the efficiency of public access to land records. The subscription is now paid by credit card. Daily or monthly subscriptions are available.

We have continued the preservation of some of our old books, securing them in fire and water resistant covers.

We received the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Comprehensive Annual Financial Report for Tulsa County, and for the Tulsa County Retirement System.

The County Clerk's office has always stressed good customer service as a top priority. For many years the Recording and Land department of the Clerk's office have had comment cards available for customers to fill out letting us know how we are doing. Some customers fill them out here, and some mail them back in. We have always had good reviews. This year we have received over seventy responses, many hand-written notes, 100% of which were commending our office and their good experience here. We are thankful for such good employees.

## Goals for FY 2016-2017

Continue employee training and development.

Begin implementation of new Board Secretary Software and processes to provide more efficient document passage and retrieval, and to ensure disaster recovery for the information within the Boards.

## Key Trends and Challenges for FY 2016-2017

Our jobs are requiring a better trained and more highly skilled workforce, which means they can command a higher salary. Being in a position to pay those salaries is a challenge.

As innovation in technology continues to move forward, we are challenged to keep improving our service and the way we deliver the information entrusted in our office.

### Performance Measures FY 2016 - 2017 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

#### County Clerk

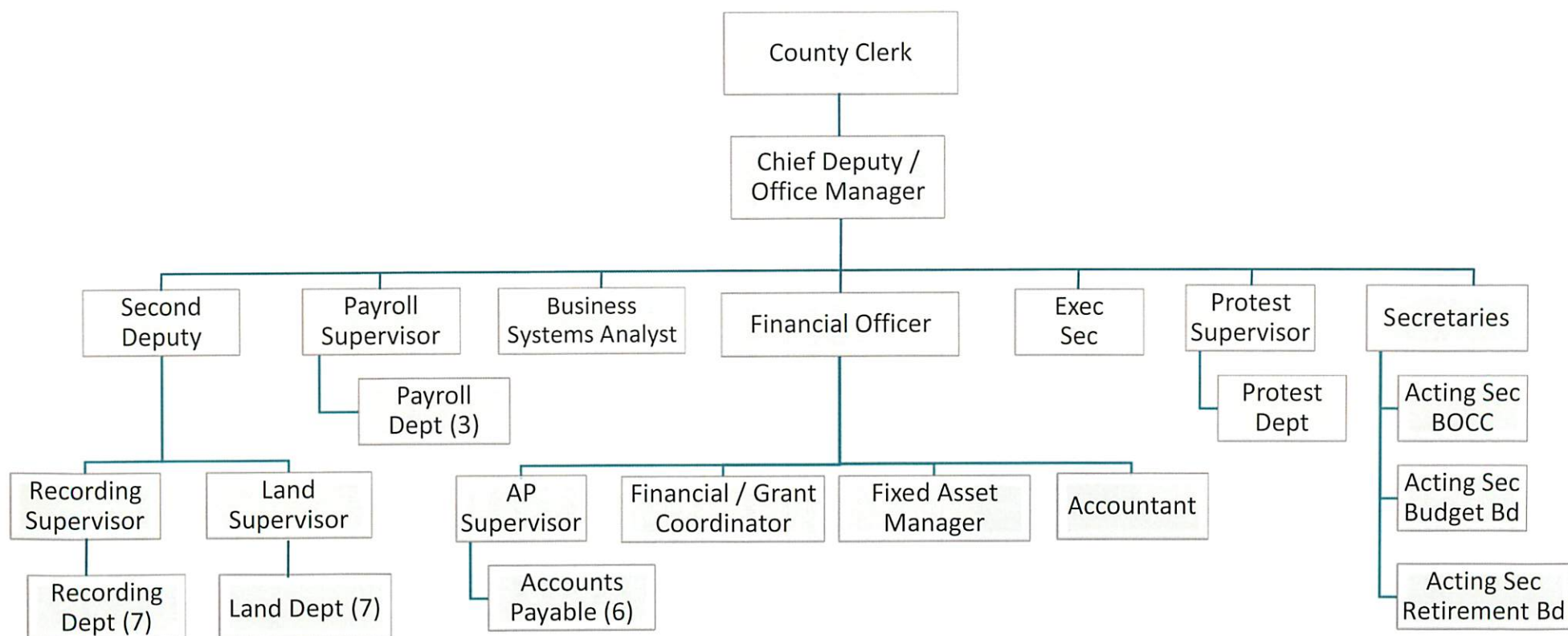
D, LM or M	Performance Measures	2013 Actual	2014 Actual	2015 Projected	2015 Actual	2016 Projected
M	Number of Purchase Orders Processed	23,929	23,893	23,911	24,387	24,500
M	Number of Vendor Invoices Processed	34,989	35,091	35,040	34,912	35,000
M	Number of Land Records Filed	190,045	175,357	175,400	184,132	185,000
D	Equalization Board Formal Protests Processed	187	183	190	186	190

#### County Clerk

	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$1,728,530	\$1,911,154	\$1,910,891	\$1,914,076
Employee Benefits	\$705,586	\$800,014	\$799,277	\$797,092
Travel	\$0	\$0	\$0	\$0
Section Total:	\$2,434,116	\$2,711,168	\$2,710,168	\$2,711,168



## Tulsa County Clerk Organizational Chart





# Tulsa County Sheriff's Office



***Tulsa County Sheriff  
Vic Regalado***

## Our Mission is:

Provide quality law enforcement, custodial and court related services to all persons within Tulsa County and to perform all duties mandated to us by the Constitution of the United States of America and the State of Oklahoma in a professional, ethical and cost efficient manner.

## We will be successful in our mission by accomplishing the following objectives:

**EFFECTIVE** utilization of human and organizational resources for improved cooperation, teamwork and leadership skills building.

**CREATIVE** motivation of individual employees to increase productivity and continuing development of personal and professional skills.

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

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

**RESPONSIVE** interaction with all criminal justice agencies for increased exchange of information and growth of statewide networks.

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

**OBJECTIVE** analysis of planned activities for achieving targeted objectives assuring proper expenditure of limited funding resources.

The Sheriff's Office will continue to carry out its motto: **"Total Commitment Serving Others"**

Sheriff	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$6,331,270	\$6,230,701	\$5,780,561	\$5,733,990
Employee Benefits	\$2,799,504	\$2,836,408	\$2,643,621	\$2,523,632
Travel	\$61,057	\$75,410	\$37,493	\$86,000
Operating Expenses	\$513,051	\$424,500	\$565,181	\$991,046
Other Services & Charges	\$273,514	\$275,079	\$175,000	\$180,000
Interdepartment Expense	\$0	\$50,000	\$0	\$50,000
Capital Outlay	\$116,875	\$67,250	\$105,500	\$184,680
Section Total:	<b>\$10,095,271</b>	<b>\$9,959,348</b>	<b>\$9,307,356</b>	<b>\$9,749,348</b>

# Tulsa County Sheriff's Office

## *Accomplishments for FY 2015-2016*

1. Replaced 9 vehicles in the TCSO fleet.
2. Received grant funding from the Oklahoma Highway Safety Office, Oklahoma Attorney General's Office, and JAG.
3. Completion of exterior construction for the regional multipurpose training center to include the Call Center for Dispatch. Relocation of TCSO Dispatch from rented office space from City of Tulsa Call Center. (Projected to complete by 06/30/16.)

## *Strategic Goals and Objectives for FY 2016-2017*

1. Provide public safety services through effective law enforcement to reduce crime, the fear of crime and to operate safe and professional detention and court security services.

### Strategic Objectives:

- To survey to identify what citizens fear most and to prioritize their top concerns
- To develop yearly crime targets and identify cause and effect factors in crime trends
- To fully utilize the best technology for information sharing and communications
- To implement a victim follow up communication protocol
- To develop emergency plans that will respond to critical incidences that include domestic security concerns
- To enhance and improve community policing practices
- To implement recommendations contained in the CSI Report that address improvements and better allocation of resources in the operation of the David L. Moss Criminal Justice Center
- To implement recommendations contained in the CSI Report that address operational improvements to court and courthouse security
- To enhance partnership to improve effectiveness in dealing with mentally ill people with a goal of reducing arrests of the mentally ill

2. Enhance the image and confidence in the Tulsa County Sheriff's Office with community education, partnerships and policing in order to build trust and support with the communities served.

### Strategic Objectives:

- To develop a strategic public information program as recommended in the CSI Report
- To develop proactive community engagement and outreach programs with dedicated resources
- To expand the development and use of social media
- To create a Community Advisory Committee
- To develop a more informative and transparent website

# Tulsa County Sheriff's Office

3. Promote a highly skilled stable workforce that is diverse, trained, and progressive, including the Reserve Deputy program.

## Strategic Objectives:

- To create a Training Division with Training Director
- To develop a comprehensive training program for all TCSO personnel and reserve deputies
- To develop a career development program
- To develop leadership and management skills throughout TCSO
- To adopt the reserve deputy recommendations contained in the CSI report

4. Promote a proactive, innovative, and efficient organization.

## Strategic Objectives:

- To implement the recommendations contained in the CSI report for Post Shooting / Use of Force
- To develop a new organizational structure, as recommended by CSI, that provides a comprehensive decision making process
- To establish a Records Retention Policy and Procedures Manual
- To create an Opens Records Manager position to oversee all TCSO Open Records requests
- To establish a formal and comprehensive TCSO Records Management system
- To audit and update all Policies and Procedures
- To establish a strategic plan for operations staffing as recommended in the CSI report
- To improve relationships between the TCSO and Tulsa County cities
- To examine administrative functions that can be civilized where sworn and certified deputies currently serve

5. To complete the TCSO Call /Dispatch Center in order to reduce costs from using outside agencies and to explore partnering opportunities with other user agencies.
6. Provide responsible, modern, and cost-effective public safety services that are adequately funded through new and existing revenue resources.

## Strategic Objectives:

- To assume the commissary and fresh favorites operations within DLM and to retain and apply all profits towards DLM operations

# Tulsa County Sheriff's Office



- To advocate that the BOCC adopt the legislatively approved assessment of courthouse security fees to those filed cases authorized and apply said fees to the cost to provide courthouse security personnel and equipment
- To develop a methodology for determining the actual costs to be charged associated with providing contracted law enforcement services
- To increase the daily inmate rate paid by ICE to equal the rate paid by the U.S. Marshal Service
- To increase the ICE inmate transportation reimbursement to the amount paid by the U. S. Marshal Service
- To perform a cost/benefit analysis of privatizing hospital watches and inmate transportation
- To support legislation that will allow charging reasonable fees for users of the DLM in order to maximize cost recovery

## Key Trends and Challenges for FY 2016-2017

1. Find alternative funding to supplement budget.
2. Maintain current level of operation and achieve goals while facing budgetary constraints and increased costs.
3. Personnel retention and attrition costs.
4. Absorb/supplement impact to the cost increases of health care.

### Performance Measures FY 2016 - 2017 Budget

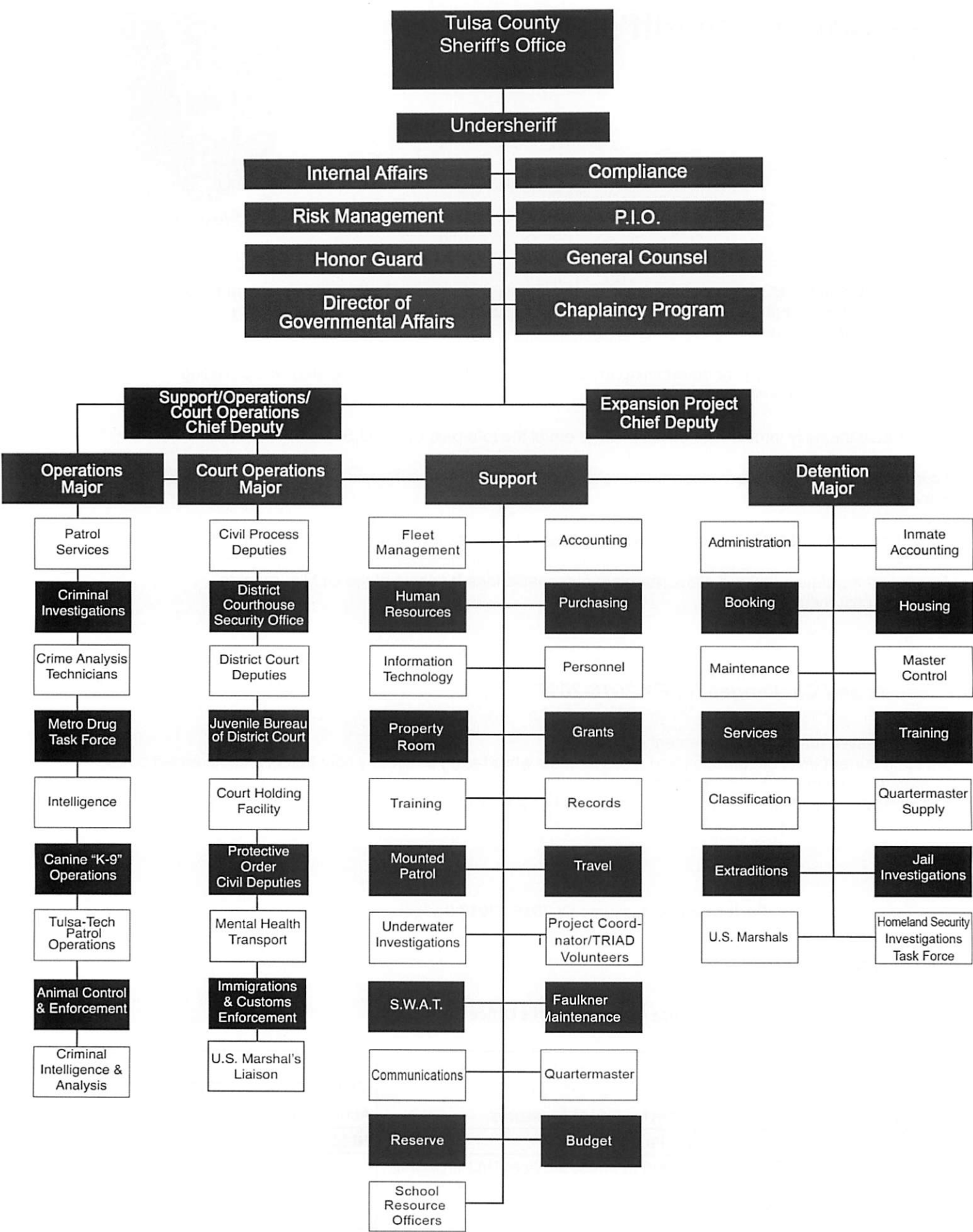
D = Discretionary

LM = Local Mandated

M = Mandated

Tulsa County Sheriff's Office

D, LM or M	Performance Measures	2013 Actual	2014 Actual	2015 Projected	2015 Actual	2016 Projected
M	Service of Civil Papers	10,503	9,774	9,800	9,469	9,500
M	Customers served in Public Services Unit including fingerprinting services, background searches, and Self-Defense Act Applications	13,992	14,257	14,500	12,878	13,000
M	Tag Seizures from Uninsured Motorist Law (effective 1/1/14)	-	348	636	664	700





## Tulsa County Assessor's Office



*Tulsa County Assessor  
Ken Yazel*

The Tulsa County Assessor is committed to the Principle that each and every citizen is always to be:

- Treated with courtesy and respect.
- Treated fairly and equitably.
- Provided prompt services and information.
- Given personal and professional attention.
- Provided an opportunity to have your suggestions and opinions heard and acted upon.
- Informed of all exemptions for which you may be qualified to receive.
- Referred to the appropriate department or individual in a friendly and courteous manner.
- Informed as to how your property is being assessed and how to appeal your value.

By Title 68 Section 2815 of the Ad Valorem Tax Code, "The County Assessor shall take an oath that s/he will assess all property as provided by law." To ensure that fair and equal assessments are achieved, this office has field appraisers who continually work to update property records. Tulsa County's appraisal system is based on modern, sound and nationally accepted appraisal principles and methods.

The County Assessor's only function is assessment of property. The Assessor's office does not establish your tax levy or collect taxes. Tax rates are established by the County Excise Board based upon the funding needed for units of government and schools, as allowed by Oklahoma law, and to pay for bonds voted by voters for capital improvements such as utilities, education, libraries and school buildings. The County Treasurer's office is responsible for the collection of all property monies.

# Tulsa County Assessor's Office

## County Assessor's General Fund

County Assessor	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$2,565,478	\$2,662,030	\$2,643,352	\$2,639,475
Employee Benefits	\$1,021,054	\$1,041,506	\$1,003,314	\$1,068,608
Travel	\$39,348	\$35,355	\$40,000	\$36,855
Operating Expenses	\$190,764	\$225,980	\$222,600	\$222,150
Interdepartment Expense	\$9,406	\$15,000	\$13,800	\$15,000
Capital Outlay	\$89,518	\$24,500	\$23,500	\$22,000
Section Total:	\$3,915,567	\$4,004,371	\$3,946,566	\$4,004,088

## County Assessor's Visual Inspection Fund

### County Assessor's Office

County Assessor	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$1,566,590	\$1,596,239	\$1,598,171	\$1,606,384
Employee Benefits	\$661,275	\$667,063	\$673,981	\$685,622
Travel	\$96,485	\$95,570	\$93,000	\$89,985
Operating Expenses	\$200,154	\$245,200	\$227,052	\$261,860
Capital Outlay	\$8,286	\$12,000	\$22,000	\$12,000
Section Total:	\$2,532,789	\$2,616,072	\$2,614,204	\$2,655,851

# Tulsa County Assessor's Office

## ***Accomplishments for FY 2015-2016***

The Assessor's Office implemented a major upgrade to our Harris RealWare Computer Assisted Mass Appraisal (CAMA) System. Our MIS staff worked vigorously for several months in preparation for the change, and our employees were trained prior to the conversion. As a result, the conversion went exceptionally well, hitting the timelines, and with very few issues.

The Assessor is implementing a new mass appraisal system for the commercial property appraisal department. This includes the development of land models and attributes, and land will now be valued separately from the improvements on a property. This will equalize land values and enable our costing system to more accurately reflect values of property improvements.

Assessor employees who have been with the office for several years have been attending the seven required appraisal courses taught by Oklahoma State University. Those who have attended have discovered that their training and their appraisal activity are consistent, and they also appreciate the refresher on what new employees are taught in those courses.

## ***Goals for FY 2016-2017***

Develop and implement a new commercial mass appraisal system. As part of this effort, we will begin to transition from land modeling to industry segment modeling. In addition, the work developed for land valuation will be entered into our upgraded CAMA system, and land valuation will be well under way by the end of the fiscal year.

Many of the property pictures in the Assessor CAMA system are becoming dated. We will develop and begin the implementation of a system to update our pictures and keep them updated into the future.

## ***Key Trends and Challenges for FY 2016-2017***

There has been a nationwide effort by many retailers to challenge standard valuation methodologies, basing their objections on factors surrounding the fact that their position in the markets they serve add value that should not be included in property valuations. Our office has encountered these arguments, and we emphasize the "cost approach" to value, thereby eliminating these issues.

Property valuations have been relatively flat for many years but have begun to increase over the past two to three years. We have adjusted market valuations in several residential neighborhoods. Because the valuation cap was lowered to 3%, it is causing us to send out even more notices of change in assessed value, increasing mailing costs and taxpayer contact with our employees.

### **Performance Measures FY 2016 - 2017 Budget**

D = Discretionary

LM = Local Mandated

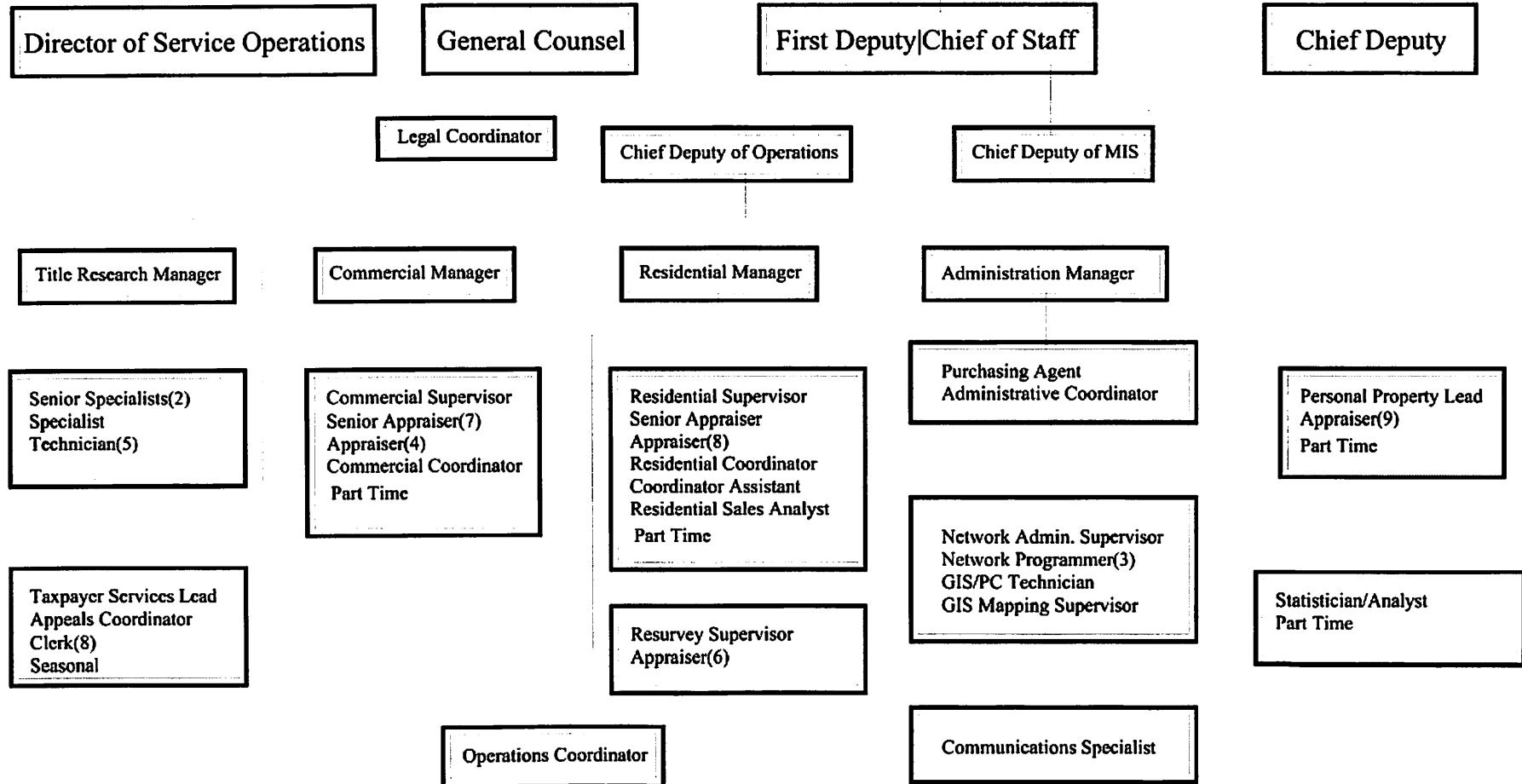
M = Mandated

Assessor

D, LM or M	Performance Measures	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2015 Actual	2016 Projected
M	Building Permits Worked	9,187	9,589	9,151	9,530	11,569	12,000
M	Informal Appeals Prepared and Heard	3,467	2,587	2,634	2,900	2,774	2,850
M	Deeds Processed	27,583	31,135	31,186	33,000	31,776	32,000

# Taxpayers

## Assessor





# Tulsa County Treasurer's Office



*Tulsa County Treasurer  
J. Dennis Semler*

## Revenue Collection

The primary responsibility of the Treasurer is to receive, manage, and invest all revenues received by County Government. The revenues include ad valorem property taxes, business taxes, personal property taxes, public service corporation taxes, fire and drainage district revenues, Oklahoma Tax Commission payments and various other sources of revenue.

## Financial Management

All revenues are fully invested daily and are either fully collateralized by government securities or are FDIC insured. The majority of revenues are received by mail through an automated processing system which results in a more immediate investment of funds and allows for more accurate processing of payments. Collections are balanced on a daily, monthly, and year-to-date basis, which allows the investment of funds to be made with greater accuracy.

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

## Property Auction

The Treasurer's office conducts a public auction on the second Monday of each June. The auction is for the sale of real estate for non-payment of ad valorem property taxes or non-payment of special assessments such as cleaning and mowing. Typically, Tulsa County will auction 150 to 200 such properties annually. The sale is open to the public and all properties are sold to the highest bidder. Lists of these properties become available from our office in May preceding the June auction.

## Property Management

The Treasurer's office is responsible for the management of County owned property. The Treasurer may sell these properties by auction upon approval of the Board of County Commissioners.

# Tulsa County Treasurer's Office

## Accomplishments for FY 2015-2016

For the eighth consecutive year, the Treasurer's office achieved, with regard to the current year ad valorem tax levy, a collection rate in excess of 95 percent. The Treasurer's cost per dollar of ad valorem tax apportioned was 9% less than eleven years ago.

The Treasurer's office processed 22,533 sales tax rebates to qualified seniors residing in Tulsa County.

The Treasurer's office completed migration of automated processes from a legacy mainframe platform.

## Goals for FY 2016-2017

To continue to strive for the very highest level of professional, friendly, and efficient service to the taxpayers of Tulsa County.

To maintain, improve, and develop automated processes in the face of advancing technology.

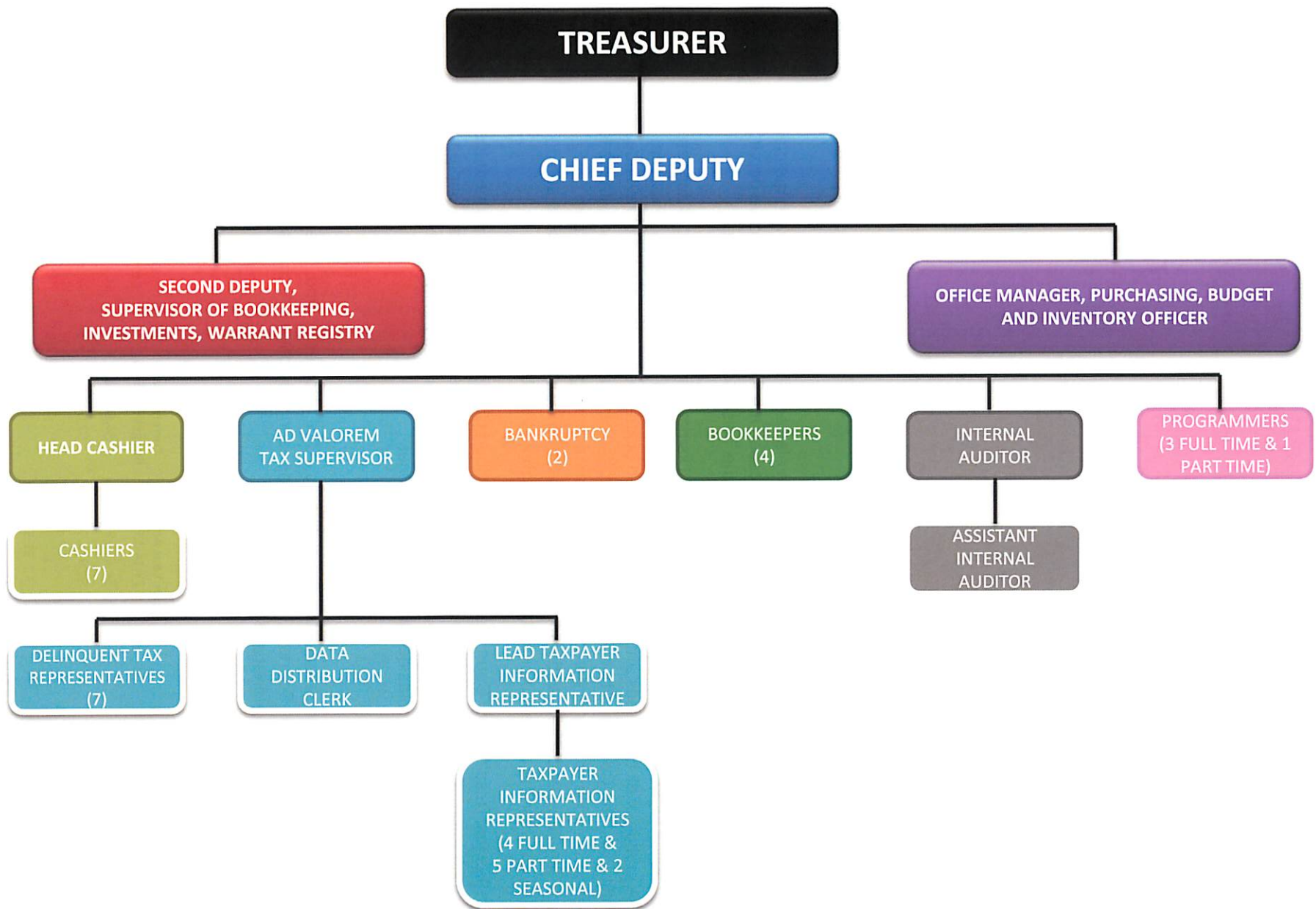
## Key Trends and Challenges for FY 2016-2017

The Treasurer's office will be challenged to preserve the institutionalized knowledge held by long-term employees expected to retire over the next several years. Included in this challenge is the identification, hiring and development of high quality employees.

### Performance Measures for Tulsa County Treasurer

Fiscal Year	Total Non-Capital Expenditures All Funds	Total Taxes, Special Assessments, Interest, And Fees Apportioned	Dollar Expended Per Dollar Apportioned
FYE 6/30/2015	\$ 4,333,915.58	\$ 692,702,151.57	\$ 0.00625

County Treasurer	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$641,972	\$638,933	\$644,944	\$629,286
Employee Benefits	\$240,865	\$235,383	\$235,383	\$251,639
Travel	\$6	\$150	\$0	\$150
Operating Expenses	\$370,613	\$427,341	\$398,639	\$428,993
Interdepartment Expense	\$75,302	\$59,000	\$57,500	\$50,740
Capital Outlay	\$500	\$20,000	\$19,500	\$20,000
Section Total:	\$1,329,258	\$1,380,807	\$1,355,966	\$1,380,808





# Tulsa County Court Clerk



***Tulsa County Court Clerk  
Sally Howe Smith***

Pursuant to Oklahoma State Statutes, the Court Clerk, as an elected official, is charged with maintaining the integrity of all Tulsa County District Court cases. These cases are filed in their respective departments in the main offices of the Court Clerk on the second floor of the Tulsa County Courthouse.

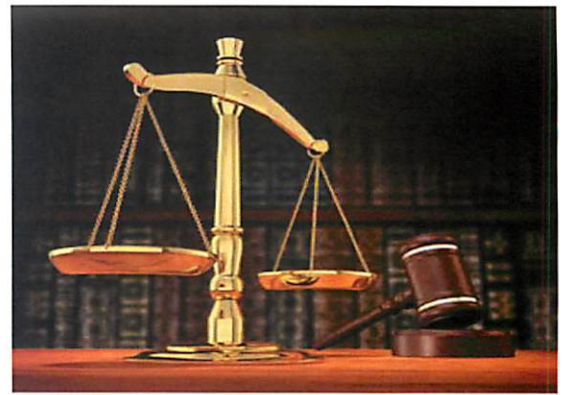
The Court Clerk also provides personnel for thirty-three (33) District, Associate and Special Judges, maintains statistics regarding the filing and disposition of all cases, and collects statutory fines, fees, and forfeitures. A portion of all fines, fees and forfeitures collected by the Clerk is the source of revenue from which the office and the Courts are budgeted to operate. Expenditures include: jurors and witness fees, Public Defender salaries, transcript purchases, printing of forms, postage, utilities, courtroom maintenance, furniture, equipment and general supplies. The balance of monies collected is sent to the State Judicial Fund for the operation of District Courts throughout the state.

In October 1999 the Tulsa County Court Clerk was the first Court Clerk in the state to implement the Oklahoma Court Information System, a new computer system sponsored by the Oklahoma Supreme Court. This system now includes twelve District Courts and the Appellant Courts in Oklahoma, is used in 13 counties, and is accessible to outside parties via the Internet.

**Tulsa County Court Clerk Departments:** Small Claims, Civil, Domestic and License, Probate, Criminal and Traffic, Criminal Courts, Juvenile, Records and Microfilm, Archives, Court Cost Administration, Accounting, Secretarial and Support Staff.

<b>Court Clerk</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$4,402,923	\$4,601,586	\$4,303,579	\$4,576,565
Employee Benefits	\$1,915,399	\$2,007,514	\$2,007,514	\$2,072,323
Travel	\$0	\$2,187	\$0	\$2,187
Operating Expenses	\$1,500	\$2,000	\$1,500	\$2,000
Section Total:	\$6,319,821	\$6,613,287	\$6,312,593	\$6,653,075

# Tulsa County Court Clerk



## ***Accomplishments for FY 2015-2016***

We have maintained standards of excellence despite low staffing and turnover rate of employees.

## ***Goals for FY 2016-2017***

Adequate funding for salaries to increase retention of employees and reduce turnover.

Continue with work on the destruction of old court records, monies left in case.

Continue collaboration with Criminal Judges on dismissal dockets on old outstanding cases, for example: insufficient fund checks and larceny of merchandise from retailers where vendor is no longer in business. This will reduce pending caseloads as well as purge warrants of arrest.

## ***Key Trends and Challenges for FY 2016-2017***

Low starting salaries and infrequency of substantive raises continues to result in high turnover of employees. Our salaries are below Municipal and Federal Court Clerks' offices.

The Court Clerk's office currently has 16 vacancies. We also have another 10 employees that are being paid through the Court Clerk Revolving Fund; we would like to move these employees to the General Fund. This would allow those employees to enjoy County benefits. This would leave 1 additional opening to be paid from the General Fund, leaving the 16 openings to be paid from the Court Clerk Revolving Fund. This reflects approximately \$40,000.00 additional in salaries and benefits from last year. This is not an increase from last year.

The Supreme Court continues to impose cuts to our Fiscal Year budget. There was a serious reduction in the number of jury trials that could be held last fiscal year. Currently requests to exceed our budget can only be approved if it is a new emergency.

It is still being speculated that the Oklahoma Legislature may capture existing Court Clerk Revolving Fund monies to offset the State's shortfall. Our operational accounts have been paid from this fund, including juror expense, and employee payroll.

The contract for the new statewide computer system was cancelled by the previous Chief Justice last fiscal year. The proposed system included a large number of ways to save employee time and increase the level of services.

The Supreme Court is not providing replacement computer equipment (i.e., printers and scanners). This replacement cost has been redirected to the Court Clerk Revolving Fund.

**Performance Measures FY 2016-2017 Budget**

**D = Discretionary**

**LM = Local Mandated**

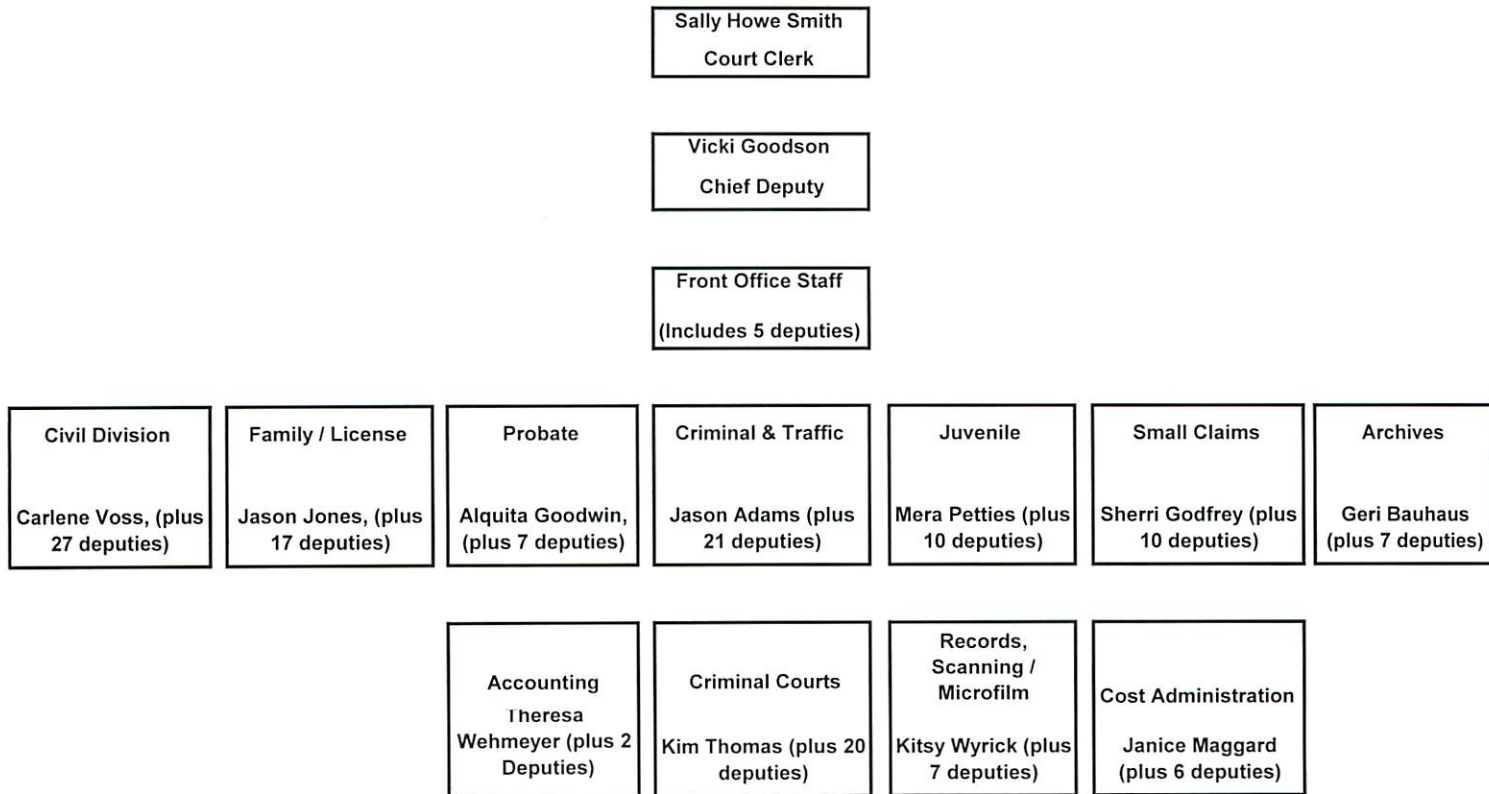
**M = Mandated**

**Court Clerk**

<b>D, LM or M</b>	<b>Performance Measures</b>		<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Projected</b>	<b>2015 Actual</b>	<b>2016 Projected</b>
	<b>Type of Filing</b>	<b>Division</b>					
M	Civil over \$10K	Civil	5,887	4,997	5,442	4807	4900
M	Civil under \$10K	Civil	7,820	7,972	7,896	7883	7850
M	Civil other Relief/Civil Orders	Civil	1,487	1,411	1,449	1420	1400
M	Civil Administrative	Civil	23		12		12
M	Criminal Felony	Criminal & Traffic	6,410	6,562	6,486	6928	6700
M	Criminal Misdemeanor	Criminal & Traffic	6,101	7,110	6,606	6866	7000
M	Criminal Miscellaneous	Criminal & Traffic	275	274	275	244	260
M	Traffic	Criminal & Traffic	20,354	21,774	21,064	20640	21000
M	Youthful Offender	Criminal & Traffic	47	51	49	60	55
M	Criminal Property Recovery	Criminal & Traffic	120	158	139	148	152
M	Search Warrants	Criminal & Traffic	736	818	777	767	780
M	Wildlife	Criminal & Traffic	22	36	29	63	50
M	Criminal No File (NF)	Criminal & Traffic	9,092	9,636	9,364	9901	9750
M	Criminal Writ of Habeas Corpus (WH)	Criminal & Traffic	1	2	2	1	2
M	Beverage License	Family & License	610	535	573	532	550
M	Divorces	Family & License	3,354	3,290	3,322	3317	3300
M	Paternity	Family & License	432	449	441	446	440
M	Minister's Credentials	Family & License	531	622	577	706	665
M	Marriage License	Family & License	4,393	4,963	4,678	4866	4900
M	Protective Order	Family & License	4,106	4,003	4,055	4327	4250
M	Closing Out Sale	Family & License	1	1	1	2	1
M	Family Miscellaneous	Family & License	1,561	1,863	1,712	2206	2000
M	Process Servers State	Family & License	55	57	56	50	55
M	Process Servers County	Family & License	79	0	40		
M	Order for Child Support/Cust Dept	Family & License	33	56	45	53	50
M	Judges Fee for Marriage License	Family & License	682	835	759	396	0
M	MRFD-Misc Receipts	Family & License	12	12	12	15	15
Federal Mandate	Passports	Front Office	3,680	3,360	3,520	3544	3500
M	Juvenile Deprived	Juvenile	544	445	495	411	425
M	Juvenile Show Cause (Child need shelter)	Juvenile	688	526	607	437	475
M	Juvenile Mental Health (emer hearing/treatment)	Juvenile	210	170	190	121	150
M	Juvenile Delinquent	Juvenile	1,165	1,155	1,160	1212	1200
M	Juvenile in Need of Supervision	Juvenile	71	48	60	80	75
M	Juvenile in Need of Treatment	Juvenile	164	122	143	83	100
M	Juvenile Not Filed (JNF)	Juvenile	1,295	1,200	1,248	1106	1150
M	JMI-Juvenile Misc	Juvenile	15	8	12	3	5
M	Probate	Probate	979	986	983	1005	1000
M	Guardianship	Probate	882	822	852	901	875
M	Mental Health	Probate	858	844	851	882	875
M	Artificial Inseminations	Probate	41	41	41	41	40
M	Adoption	Probate	299	369	334	467	450
M	Full Blood Proceedings	Probate	0	0	0	1	1
M	Conservatorships	Probate	1	2	2	1	1
M	Trusts	Probate	89	77	83	88	85
M	MI--Probate Misc cases	Probate	0	0	0	2	1
M	Small Claims	Small Claims	21,179	20,969	21,074	20,896	21,000
<b>TOTAL ACTUAL</b>			<b>106,384</b>	<b>108,631</b>		<b>107,925</b>	

# Tulsa County Court Clerk

## Organizational Chart



\*\* When fully staffed

Total : 152 Employees\*\*

## Section II



## Section II

### Budget Board Offices

*Fiscal Officer*

*Public Information Officer / Governmental Affairs*

*Purchasing*



## Fiscal Office



***Fiscal Officer  
Tom R. Gerard***

***Under direction of the Budget Board, the Fiscal Office is responsible for administrative work for the Budget Board, Board of County Commissioners, Tulsa County Industrial Authority, Tulsa County Criminal Justice Authority and Tulsa County Excise Board. This includes planning, coordinating and supervising fiscal matters and related activities by performing the following duties:***

Prepares budget status reports and expenditure and revenue reports to communicate and facilitate fiscal control of revenues and expenditures.

### **Budget Board**

Plans, establishes and coordinates fiscal activities and programs. Develops budget guidelines and coordinates the preparation and submission of annual and supplemental budgets for the County. Provides administrative oversight to all operations and activities of the Budget Office. Administers the allocation, transfer and distribution of funds to the various accounts.

Advises and provides support to the Budget Board in the development of financial recommendations by reviewing, analyzing, forecasting, interpreting and completing necessary research on budgets, financial, policy, and operational issues. Responsible for the monitoring, analysis and implementation of appropriate changes to operational revenue and expenditure budgets; provides oversight, planning and management of the County's budget programs, including capital improvements.

### **Tulsa County Industrial Authority (TCIA)**

Reconciles bond indentures, bank statements, and provides oversight for capital programs. Administers daily financial matters, oversight, and administrative activities of properties and finances under the control of TCIA. Reports financial condition to TCIA and monitors revenues and expenditures relating to capital projects, restricted accounts and unrestricted accounts under direction of TCIA.

### **Tulsa County Criminal Justice Authority (TCCJA)**

Develops the TCCJA budget and coordinates the preparation and submission of the annual budget for TCCJA. Administers daily financial matters, oversight, and administrative activities of the finances under the control of TCCJA. Reports financial condition to TCCJA and monitors revenues and expenditures relating to the Court Guards, Court Services, and Tulsa County Jail.

### **Tulsa County Excise Board**

Prepares financial statements and presents budget appropriation requests to the Excise Board for Cities, School Districts, and authorities which receive revenues from ad valorem taxes. Prepares and reports Tulsa County Budget and Report to the Excise Board Financial Statement Report and requests appropriations for the County Budget and County Sinking Fund.

# Fiscal Office

## Accomplishments for FY 2015-2016

The Fiscal Office identified financial resources to provide a \$100 per month salary increase for BOCC divisions. With the increased employee contribution to health care premiums and retirement contributions, the BOCC salaries have not kept up with the added charges to employees. The modest increase was aimed to help the County's most valuable asset, its dedicated employees.

The Fiscal Office continued to find funding for much needed long-term capital maintenance and improvement needs. Some capital needs issues have been ongoing for some time. Some of these are listed in the capital section of this document under partial funding from the County General Fund.

The Fiscal Office is the driving force behind the attainment of the Government Finance Officers Association Distinguished Budget Presentation Award for a sixth year in a row. Tulsa County is the only county in Oklahoma to have ever won the award. The Fiscal Office made some major enhancements in the presentation of the Tulsa County Budget Book for FY 2016-2017.

The Fiscal Office was able to identify multiple sources of funding to address the severe shortfall in County Jail operations in FY2015-2016. The Budget Board voted to reallocate appropriations from many County departments to the County Contribution Jail Operating Fund. The County Contribution Jail Operating Fund was added to the Budget Book for FY 2016-2017 to receive monthly appropriations by the County Budget Board.

## Goals for FY 2016-2017

The County has worked to present Performance Measures as part of the budgeting process over the last few years. This process was designed to provide non-financial factors to be used in determining a department's efficiency and effectiveness in relation to the County's Mission Statement. The use of performance measures, while helpful as a communication platform, has not been helpful in budget appropriations. The goal is to review the Performance Based Budgeting model and to determine how the use of performance information can be of better use in meeting the County's goals, both financial and non-financial.

Continue to transition hand keyed-spreadsheet reports to the automated report functions in the ERP financial software. The goal is to lessen the time required to report on County financial matters and to have greater flexibility in reporting.

Government Finance Officers Association Distinguished Budget Presentation Award – Continue the process of adding explanations, charts, graphs, and information to make the Tulsa County Budget Book a more meaningful document for the citizens. The goal is to achieve the GFOA Award for the seventh year in a row.

The Fiscal Office functions associated with the Tulsa County Industrial Authority have been increasing and continue to increase into FY 2016-2017. The goal will be to automate more of the tracking and reporting functions of this Authority in the County's ERP financial software.

The new County Sheriff has hired a part-time high level financial employee. The goal is to transition some of the overwhelming work load associated with the Tulsa County Criminal Justice Authority and County Jail operations to the Sheriff's office. This will allow the Fiscal Office to concentrate on more County Financial concerns and less with jail operating finances.

<b>Fiscal Office</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$233,619	\$297,460	\$271,372	\$305,096
Employee Benefits	\$95,061	\$123,914	\$123,914	\$133,046
Travel	\$0	\$0	\$0	\$1,000
Operating Expenses	\$28,636	\$3,400	\$3,150	\$1,250
Interdepartment Expense	\$2,362	\$800	\$3,900	\$2,419
Capital Outlay	\$1,628	\$0	\$0	\$0
Section Total:	<b>\$361,306</b>	<b>\$425,574</b>	<b>\$402,336</b>	<b>\$442,811</b>

# Fiscal Office

## Key Trends and Challenges for FY 2016-2017

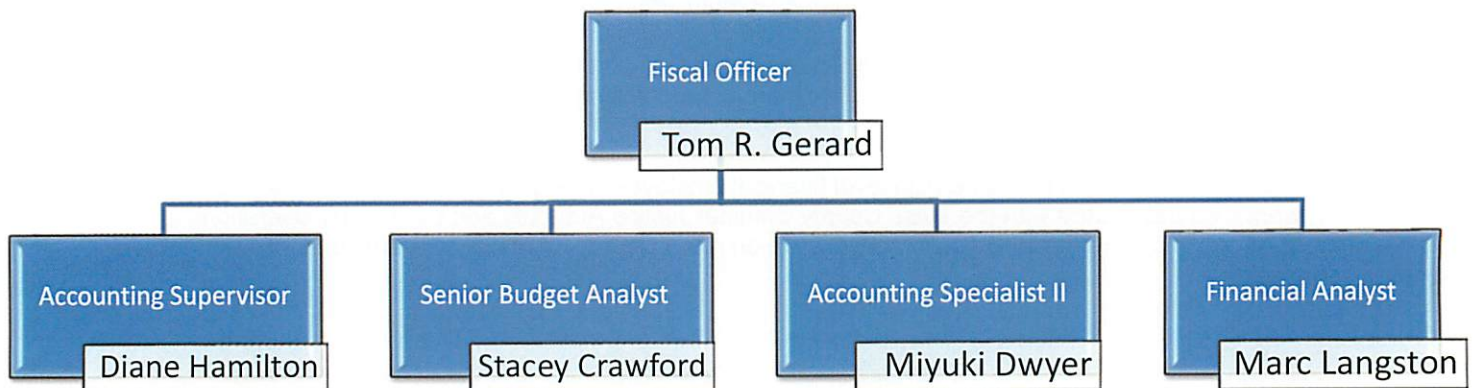
A key trend and challenge is that more requirements are being made of Fiscal staff members and insufficient office space has hindered the ability to work efficiently in some respects. The very small Fiscal staff is housed in two different locations.

Financial issues surrounding the County Jail operations issues have escalated, including increased expenditures, lower revenues, capital expansion, and employee turnover. This has caused undue stress on the Fiscal staff in having to find countywide financial solutions to one particular operating area of the County. This has caused more Tulsa County Criminal Justice Authority Sales Tax Overview Committee, and Budget Board meetings than ever before. This places more workload and responsibility on the Fiscal Office staff.

Increased regulations by the federal government involving such areas as grant tracking and reporting, and IRS regulations concerning the maintenance of tax-free bonds and the ACA. Employee health care expenses have escalated sharply in the past few years. The County Budget is devoting a greater percentage of appropriations to health care than ever before.

Increased requests for County funds by organizations that have a quasi-relationship with the County including the addition of two new areas of spending (Tulsa's Future, Early Settlement). More tracking and financial processing related to these organizations is required by the Fiscal Office staff.

The Tulsa County Industrial Authority continues to issue new bonds for various capital projects approved by voters. The Fiscal Office workload has and will continue to increase due to the analysis, tracking, and reporting of all of the new capital projects and revenue bond issues taking place and on the horizon.



# Fiscal Office

## Performance Measures FY 2016 - 2017 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

### Fiscal Office

D, LM or M	Performance Measures	2014 Actual	2015 Actuals	2016 Actuals	2017 Projected
LM	FO Created- Interfund Transfers	235	170	155	160
LM	FO Created - Intrafund Transfers	112	118	143	150
LM	FO Created - Revenue Appropriations	421	413	753	720
LM	Audit, Process, and Approve County IFT, TRF, and APP	1435	1207	1421	1400
LM	Process Billing Invoices for County Jail/Other	113	135	169	180
LM	Payment Processing	583	687	983	880
LM	Billing & Payment Corrections	316	840	650	670
LM	Reconcile & Report Tulsa County Industrial Authority Bank Statements	24	24	24	24
LM	Financial Reports & Analysis - Treasurer	48	48	48	48
LM	Financial Reports & Analysis - County Clerk	24	24	24	24
LM	Financial Reports & Analysis - Sales Tax	24	24	36	36
LM	Financial Reports & Analysis - Tulsa County Industrial Authority	24	24	24	24
LM	Financial Reports & Analysis - Tulsa County Criminal Justice Authority	48	48	48	48
M	Financial Reports & Analysis - State of Oklahoma Inspections	12	12	12	12
LM	Financial Reports & Analysis - Budget Board/Fiscal Committee	48	48	60	48
M	Financial Reports & Analysis - Sales Tax Overview Committee	4	4	4	12
M	Produce an Award Winning Budget Document (number of pages)	288	314	335	325
M	Produce Report to The Excise Board Book (number of pages)	115	125	125	125
LM	Produce Five Year Capital Improvement Plan Book (number of pages)	105	153	149	140
M	Administer Bond Payments and Track Amortization	5	6	8	10
M	Account for State and Federal Grants	23	22	22	25

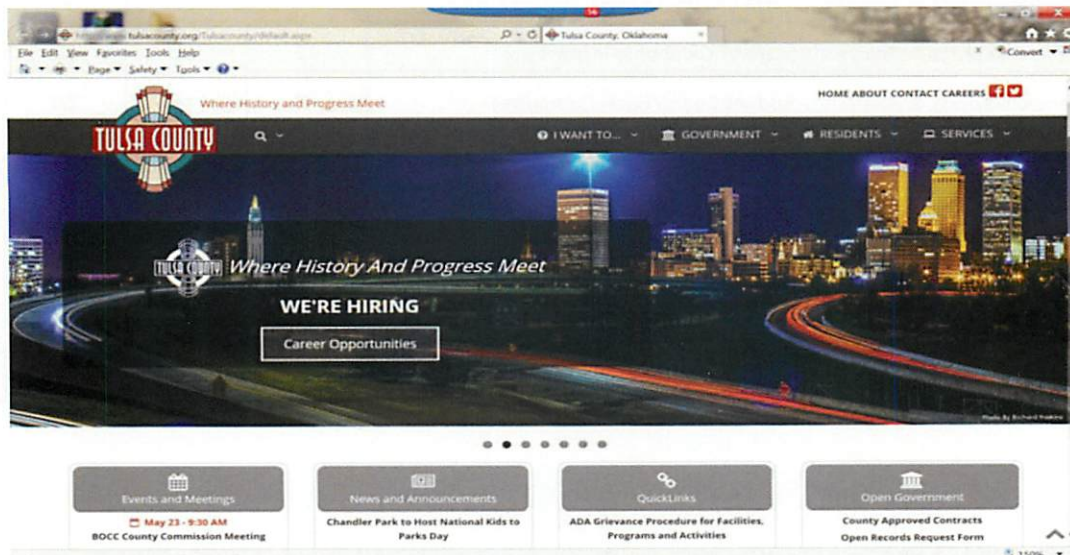
# Public Information Officer, Development and Government Affairs



***Public Information Officer and  
Director of Government Affairs  
Michael Willis***

The Public Information and Government Relations Officer manages the overall communications program for the Tulsa County government. This office is responsible for social media presence, crisis communications, community relations and intergovernmental relations.

The office regularly handles media inquiries, and the PIO often acts as the spokesman for Tulsa County and its offices and departments. The PIO provides public relations and communications counsel to Tulsa County elected officials, including news releases, speech writing, presentation support, publications, and public outreach. In addition, the office handles government affairs, including those with federal, state and local governments as well as external relations with businesses, community groups and non-profit organizations.



Public Information Officer	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17	
Salaries & Wages	\$77,136	\$77,108	\$55,000	\$65,000	
Employee Benefits	\$31,160	\$31,672	\$31,672	\$20,428	
Travel	\$2,716	\$3,000	\$424	\$3,000	
Operating Expenses	\$538	\$1,061	\$150	\$1,061	
Section Total:	\$111,549	\$112,841	\$87,246	\$89,489	150

# Public Information Officer

## Development and Government Affairs



### ***Accomplishments for FY 2015-2016***

Coordinated Vision 2025 project reports distributed to communities in Tulsa County receiving surplus Vision 2025 funds for additional projects.

Improved Tulsa County's social media and digital presence, by achieving substantial growth of regular viewers of social media feeds.

Worked with Tulsa County Information Technology Department to refresh and revamp Tulsa County's online presence at [tulsacounty.org](http://tulsacounty.org).

### ***Goals for FY 2016-2017***

Create a communications team with at least three members from county departments to focus on proactive communications and telling stories of county services that have been underreported in years past.

Continue to build Tulsa County's social media offerings, including video and material posts to Facebook and adding at least 1,500 more followers to the Tulsa County Twitter feed @TulsaCounty.

Perform media training refresher workshops for interested elected officials and division directors.

### ***Key Trends and Challenges for FY 2016-2017***

Information moves faster today than ever before. People consume news from more and more outlets every day. That means dispersing information to all outlets is a challenge for all organizations. The trend of growing non-traditional outlets will certainly continue throughout the next several years.

Social media continues to create a society of citizen journalists. With camera phones, online video outlets and programs with instant upload capabilities, all of us, including communications professionals, have another medium for getting messages out. The growth of social media makes it imperative that we get Tulsa County's message out almost instantly to ensure accurate information is readily available.

### ***Performance Measures FY 2015-2016***

Distributed news releases and media advisories to 30 Tulsa area media outlets, including television, newspaper, radio and online news/blog.

Provided ongoing or project-based media and public relations services for 20 departments, elected officials and affiliated organizations.

Coordinated more than 20 open records requests dealing with records housed in multiple county departments and elected offices.



## Purchasing



***Purchasing Director  
Linda Dorrell***

**Tulsa County Purchasing is a centralized purchasing department used by all departments and offices within Tulsa County. It is a commodity code based system stressing control and accountability.**

All County purchasing is centralized in the Purchasing Department and has statutory authority under Title 19 § 1500 County Purchasing Act to develop, implement and promote policies and procedures that allow the procurement of materials, equipment and services through contracts that are flexible, value based and are in the best interests of the State and its political subdivisions. The Purchasing Department provides services to all countywide departments by researching vendors, finding the most efficient products. The department strives to ensure that all purchases made by the County are the best buy for the taxpayer's dollar. A well-organized purchasing system ensures that good business practices are followed when goods and services are purchased, leased or lease/purchased, or obtained by any other method that is in the best interest of the County.

County purchasing practices are regulated by the County Purchasing Act as defined in the Oklahoma Statutes, Title 19, Chapter 33, "County Purchasing Procedures." The legislature has revised these statutes each year since the original laws were written to keep them current and beneficial.

<b>Purchasing</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$283,069	\$292,527	\$297,386	\$305,481
Employee Benefits	\$99,977	\$105,056	\$115,371	\$123,208
Travel	\$0	\$1,600	\$74	\$1,600
Operating Expenses	\$16,941	\$22,200	\$13,000	\$12,400
Interdepartment Expense	\$3,349	\$3,375	\$3,000	\$3,375
Capital Outlay	\$0	\$0	\$0	\$0
Section Total:	<b>\$403,336</b>	<b>\$424,758</b>	<b>\$428,831</b>	<b>\$446,064</b>

# Purchasing

## *Accomplishments for FY 2015-2016*

In the last year, Purchasing has been involved with projects including those for the Sheriff's Training Center and the TAEMA storage facility. We have finished the energy retrofit improvements to the Tulsa County Courthouse and Ray Jordan Tulsa County Administration Building. We are currently involved in a lighting retrofit upgrade for the Tulsa County Courthouse and Ray Jordan Tulsa County Administration Building. Both projects have been utilized with low interest Department of Energy Financing. These improvements shall provide yearly cost savings. Additionally, we are looking at opportunities for \$250,000.00 from the Department of Energy in grant money for the Tulsa County Parks Department. Construction of Additional Housing Units at the David L. Moss Criminal Justice Center is ongoing.

## *Goals for FY 2016-2017*

Continuing to work with INCOG to identify Grant Opportunities and working with the City of Tulsa and the Tulsa Public Schools to identify where we can save money in the bidding process by combining purchasing volumes to increase savings of taxpayer dollars is always a goal for the Tulsa County Purchasing Department.

We also continue to look at the feasibility and advantages of converting parts of our fleet to CNG and other alternative energy sources.

We are also looking forward to the continuation of our work with the David L. Moss Criminal Justice Center for the Construction of Additional Housing Units.

## *Key Trends and Challenges for FY 2016-2017*

Escalating costs in paper, concrete and the copper index, etc., are some of the marketing trends that the Tulsa County Purchasing Department continually experience. Although fuel costs and natural gas costs have shown a downward trend, we are constantly monitoring these markets. We are always looking to expand our vendor pool, which creates an increase in competition and also locks in firm annual pricing.

### Performance Measures FY 2016 - 2017 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

#### Purchasing

D, LM or M	Performance Measures	2013 Actual	2014 Actual	2015 Projected	2015 Actual	2016 Projected
D	Average Workdays to Process Requisitions	3.5 hours	3.5 hours	3.5 hours	3.5 hours	3.5 hours
D	Number of Purchase Orders	23,929	24,142	24,500	24,202	24,500
LM	Number of Bids	156	158	160	135	160
D	Total Dollar Amount of Purchase Orders	\$ 74,089,011	\$ 83,690,964	\$ 84,000,000	\$89,388,244.84	\$90,000,000



## **Section III**

### **BOCC Divisions**

#### **BOCC Internal Services**

*Human Resources*  
*Information Technology*  
*Building Operations*  
*Administrative Services*

#### **BOCC Other Services**

*Engineering*  
*Highways*  
*Levee*  
*Inspections*  
*Social Services*  
*Early Settlement*  
*Court Services*  
*County Parks*



## **BOCC Internal Services**

### **BOCC Internal Services**

*Human Resources*  
*Information Technology*  
*Building Operations*  
*Administrative Services*

# Human Resources



*Human Resources Director  
Terry Tallent*



## Tulsa County

An Affirmative Action Employer Committed to Workplace Diversity

The Division of Human Resources, under the Board of County Commissioners, provides a full service office to meet the staffing and professional personnel services necessary for the operation of a local government employer with over a thousand employees. The office assists the elected County officials to identify, test and employ qualified individuals. Human Resources provides technical support for all field operations for issues involving job safety and environmental issues.

The Division of Human Resources has been very active in assisting the development of legislative reform in the workers' compensation laws in Oklahoma. This pro-active participation has succeeded in the enactment of legislation that has resulted in providing benefits that are appropriate for County employees who are seriously injured at work and assisting employers who wish to provide safe work environments. This legislative reform has helped to provide an environment that is attractive to businesses considering locating in Oklahoma; specifically in Tulsa County.

## Diversity Is Our Goal

At Tulsa County we understand the importance of a diverse workplace. We endorse and strive to create an environment of mutual respect for diversity. Our commitment to diversity relies on the fact that all individuals have the opportunity to contribute to the overall growth of the organization, regardless of their cultural or ethnic background. Workplace diversity is a strategy that allows Tulsa County to move forward to positively impact our overall success. Our employees are respected and valued for their contributions, and offered the opportunity to achieve their maximum potential.



**HUMAN RESOURCES**  
**Diversity Is Our Goal**

# Human Resources

## ***Accomplishments for FY 2015-2016***

Expanded electronic online employee insurance enrollment application within Munis.

Completed a comprehensive search for a Cyber security insurance program.

Completed an audit and actuarial study of the County's self-insured Workers' Compensation program.

Completed a "Dependent Eligibility Verification" audit for County Health Insurance programs.

Launched a Supervisory Development training program to address the shortage of "prepared" members of our workforce.

## ***Goals for FY 2016-2017***

To develop potential governmental customers for our employee training programs that will generate a new source of revenue.

To expand the diversity of our workforce by increasing minority representation in all areas and occupations.

To reduce the incident rate of job-related injuries through employee and supervisor education and workplace monitoring.

To expand employee insurance enrollment through new platforms.

To incorporate employee "Wellness Screenings" as a prerequisite for lowering health insurance premiums to employees.

## ***Key Trends and Challenges for FY 2016-2017***

The County continues to face challenges in its efforts to reduce operating cost.

There is a need to provide incentives to encourage employees to become more aware and be proactive in maintaining their personal health. The challenge is to develop a program to encourage employees to become informed consumers of health care and to utilize the "no cost or low cost" benefits in their health insurance plans in such a manner that it reduces their out-of-pocket expenses and reduces the claims volume charged against our group health plan, thereby helping to positively impact our potential rate increases.

An additional area that continues to be of concern is job-related injuries and the related cost. Human Resources staff, specifically in the area of Safety and Risk Management, is making a concentrated effort to increase employee awareness of the cost of job-related injuries. Continued efforts will be made to educate both supervisors and employees through training programs on how to reduce the frequency and severity of on-the-job injuries.

Human Resources	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$422,496	\$430,769	\$444,000	\$445,905
Employee Benefits	\$161,776	\$162,665	\$162,950	\$170,010
Travel	\$2,383	\$3,600	\$3,000	\$4,000
Operating Expenses	\$31,926	\$49,762	\$50,375	\$47,762
Other Services & Charges	\$183	\$750	\$2,000	\$750
Interdepartment Expense	\$3,928	\$4,700	\$6,000	\$4,700
Capital Outlay	\$18,419	\$1,000	\$0	\$1,000
Section Total:	\$641,112	\$653,246	\$668,325	\$674,127

# Human Resources



## Performance Measures FY 2016 - 2017 Budget

D = Discretionary  
LM = Local Mandated  
M = Mandated

### Human Resources

D, LM or M	Performance Measures	2014 Projected	2014 Actual	2015 Projected	2015 Actual	2016 Projected
	<b><i>Employment &amp; Recruiting Activities</i></b>					
M	Number of jobs posted/advertised each month	42	44	47	49	52
M	Number of online applications received	3800	4020	4200	4360	4500
M	Number of paper applications	270	225	250	265	285
LM	Number of community job fairs	18	10	13	15	17
LM	Number who attended orientation	246	259	260	245	260
	<b><i>Employee Training Program Classes / Contact Hours</i></b>					
D	Soft skills	50	634	653	955.5	700
LM	County mandatory training (Sexual Harassment, Diversity, Supervisor Reasonable Suspicion)	3173	3575	3700	3506.5	3700
D	Office & technical skills	565	488	500	196	375
D	Personal/Lifestyles (Aging Parents, Social Security 101, Medicare, Exercise)	403	777	700	517.5	600
D	Number of employees trained	4427	*1008	1040	1022	1025
D	Number of contact training hours ( <i>employees may have attended more than one training class</i> )	4191	5474	5553	5175.5	5375
	<b><i>State &amp; Federal Reporting Requirements</i></b>					
M	State: DOL, Workers' Compensation	6	6	6	6	6
M	Federal: EEOC-AAP, EE04, VET's 100	1	.2	2	2	2

\*The manner in which this item was calculated was changed beginning in FY2014-2015

## TULSA COUNTY HUMAN RESOURCES ORGANIZATIONAL CHART



*Unlocking human potential.*





*Information Technology Director*  
*Dan Pease*

---

## OUR MISSION STATEMENT

---

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

---

## OUR VISION

---

The Tulsa County Information Technology Department will provide secure, reliable, and integrated technology solutions in the most cost-effective manner, while delivering excellence in customer service. In support of this vision, we will:

- Partner with the County Government community to understand the information technology needs of all County entities.
- Develop, enhance, and manage the County's IT infrastructure to provide transparent and highly functional connectivity among all information resources.
- Provide leadership and planning for the effective and strategic use of emerging technologies.
- Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.

# Information Technology

*Tulsa County IT  
Working for ONE Tulsa County.*



---

## PRIMARY FUNCTIONAL AREAS

(AS SHOWN ON TULSA COUNTY'S WEBSITE)

---

### **Board of County Commissioners (BOCC):**

Includes the 3 elected county commissioners as well as 12 operational divisions.

### **Other Elected Officials:**

Includes 5 elected county officials – Assessor, County Clerk, Court Clerk, Sheriff and Treasurer, plus the Budget Board which includes the Fiscal Office and Purchasing.

### **Appointive Boards, Commissions and Councils:**

As defined and appointed by the Board of County Commissioners.

### **Other Offices:**

Includes the District Attorney, District Courts, Juvenile Bureau, Public Defender, Election Board and County Agent.

### **Fiscal / Management:**

Provides technical support for the Tulsa County ERP system, which includes general ledger, budgets, payroll, human Resources, fixed assets, workflow and inventory. Also, provides technical support for the Email system and various other systems for the elected County offices.

---

## TECHNICAL DIRECTION

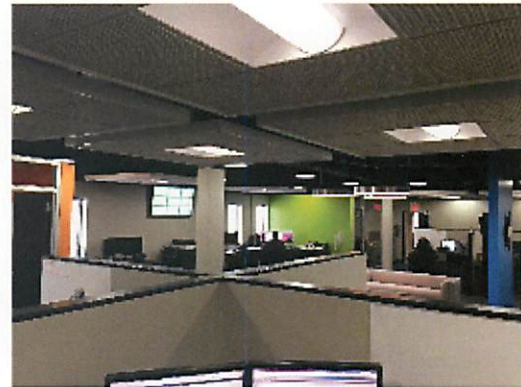
---

Tulsa County's strategic goal regarding the ever changing technology environment, is to keep pace with the County's requirements to serve our residents. Consumer technology is moving at a pace that could be impractical and expensive to maintain in a government business environment. A prudent, constant and structured evaluation of advances in technology as they relate to the needs of Tulsa County and our residents is the proper direction to adopt as an organization. Maximize service through best practices and effective management of taxpayer's dollars.

# Information Technology

## ACCOMPLISHMENTS FOR FY 2015-2016

- ❑ Tulsa County IT Department restructured to better suit the needs of the County and is moving forward with great success. This restructuring better aligns the department into a service delivery model designed for customer productivity and satisfaction.
- ❑ Collaborative work environments have become critical to the technology sector to effect real change. Tulsa County's IT department has started a Collaborative Work Environment Initiative to increase productivity and customer satisfaction. This includes redesigning the workspace to more of an open office concept. In addition to increasing collaboration among IT department staff, the redesign helps with energy conservation by using power, lighting and space in a more efficient manner.



- ❑ 2 of 4 areas are complete
- ❑ A complete review of IT policies has led to the implementation of a policy review program. This program will involve the annual review of current and future policies for relevance and appropriateness for the Tulsa County environment.
- ❑ The mainframe migration project is complete and has proven a great success story for all of Tulsa County, by reducing costs and moving the environment into today's technology.
- ❑ The department restructured the IT Helpdesk and associated policies to emphasize first call resolution and reduce the number of missed calls. New metrics were used to adjust staffing levels to match the demand of the County and ensure faster response times.
- ❑ IT implemented a new Antivirus / Patch & Compliance software solution to replace the existing software. The new solution has already shown a dramatic decrease in support requirements.
- ❑ A competitive bidding process and hardware requirements evaluation brought about a significant cost savings in the replacement of aging PC's. This is an ongoing process to ensure the highest levels of user productivity and satisfaction.
- ❑ The department installed a redundant Internet connection. The result is an increase in Internet up-time that is critical to Tulsa County's ability to serve the public needs. This ensures access to information and provides stable access to the Internet as we move towards more cloud-based solutions.
- ❑ IT migrated the Land Records system from an on premise solution to cloud-based solution. We also reduced the number of production servers in-house and reduced the number of man-hours needed to support the equipment and manage the billing for the service.

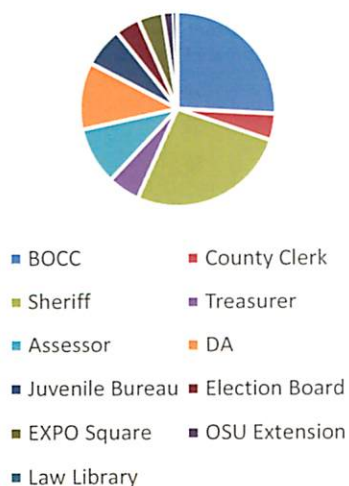
# Information Technology

## KEY TRENDS AND CHALLENGES FOR FY 2016-2017

- **State and Local Budget Constraints:** Economic downturn has put a lot of pressure on government entities to become more efficient.
- **IoT (Internet of Things):** Manage, Monetize, Operate and Extend: As we move into the future, just about everything we use will be connected digitally.
- **Advanced, Pervasive and Invisible Analytics:** Structured and unstructured data inside and outside the enterprise are analyzed to make better business decisions.
- **Context-Rich Systems:** Embedded intelligence of systems will start making decisions and alerts to better manage situations and issues.
- **Cloud/Client Computing:** Easier and quicker startups of scalable and self-service computing. Synchronized content and applications across user base and enhanced connectivity for "Computing Everywhere."
- **Risk-Based Security and Self-Protection:** Security has to be the primary focus of the digital business, without being a roadblock that stops business. Defining the levels of risk and putting matching levels of security around those risks will be critical. Also, we must be prepared with a mitigation plan when an unforeseen event happens.
- **IT will continue to increase engagements with all departments within Tulsa County so that a broad**

## METRICS

Tulsa County  
Technology Support  
Areas



### Help Desk – Call Volume:

- 608 Calls - Monthly Average = 7296 Yearly

### Help Desk - User Support Response Times:

- Average Seconds to Answer: 4
- Average Call Time: 2 Min. 53 Sec
- Average Calls per Day: 28

### County Wide - Call Volumes:

- Monthly Average = 205,888
- Outbound Average = 50,442

### Uptime: (includes maintenance windows)

- 99.29% - Systems
- 99.71% - Internet / Websites

# Information Technology

## Information Technology

Information Technology	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0
Section Total:	\$0	\$0	\$0	\$0

Information Technology General	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Travel	\$10,550	\$20,708	\$4,775	\$20,958
Operating Expenses	\$1,150,217	\$1,101,492	\$969,002	\$974,523
Interdepartment Expense	\$89,884	\$106,996	\$7,000	\$10,000
Capital Outlay	\$388,056	\$0	\$96,112	\$0
Section Total:	\$1,638,707	\$1,229,196	\$1,076,889	\$1,005,481

Information Technology Operations	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0
Section Total:	\$0	\$0	\$0	\$0

Information Technology Systems	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0
Section Total:	\$0	\$0	\$0	\$0

Information Technology Programming	Prior Year FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$1,904,170	\$2,221,984	\$2,105,782	\$2,361,568
Employee Benefits	\$736,484	\$874,587	\$887,946	\$911,097
Section Total:	\$2,640,653	\$3,096,571	\$2,993,728	\$3,272,665

Information Technology Software	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0
Section Total:	\$0	\$0	\$0	\$0

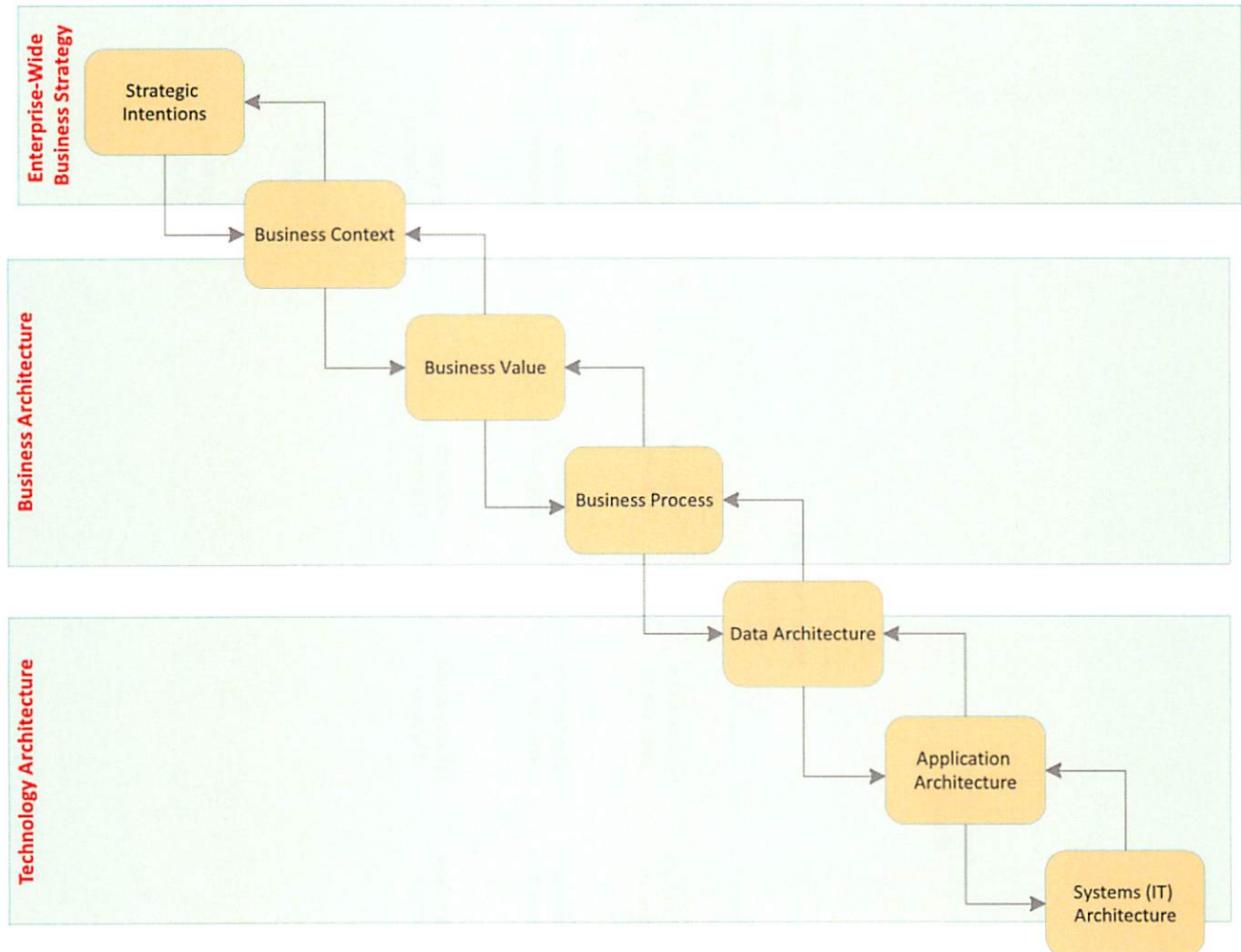
Information Technology Technical	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0
Section Total:	\$0	\$0	\$0	\$0

Communication Services	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0	\$0
Interdepartment Expense	\$0	\$0	\$0	\$0
Section Total:	\$0	\$0	\$0	\$0

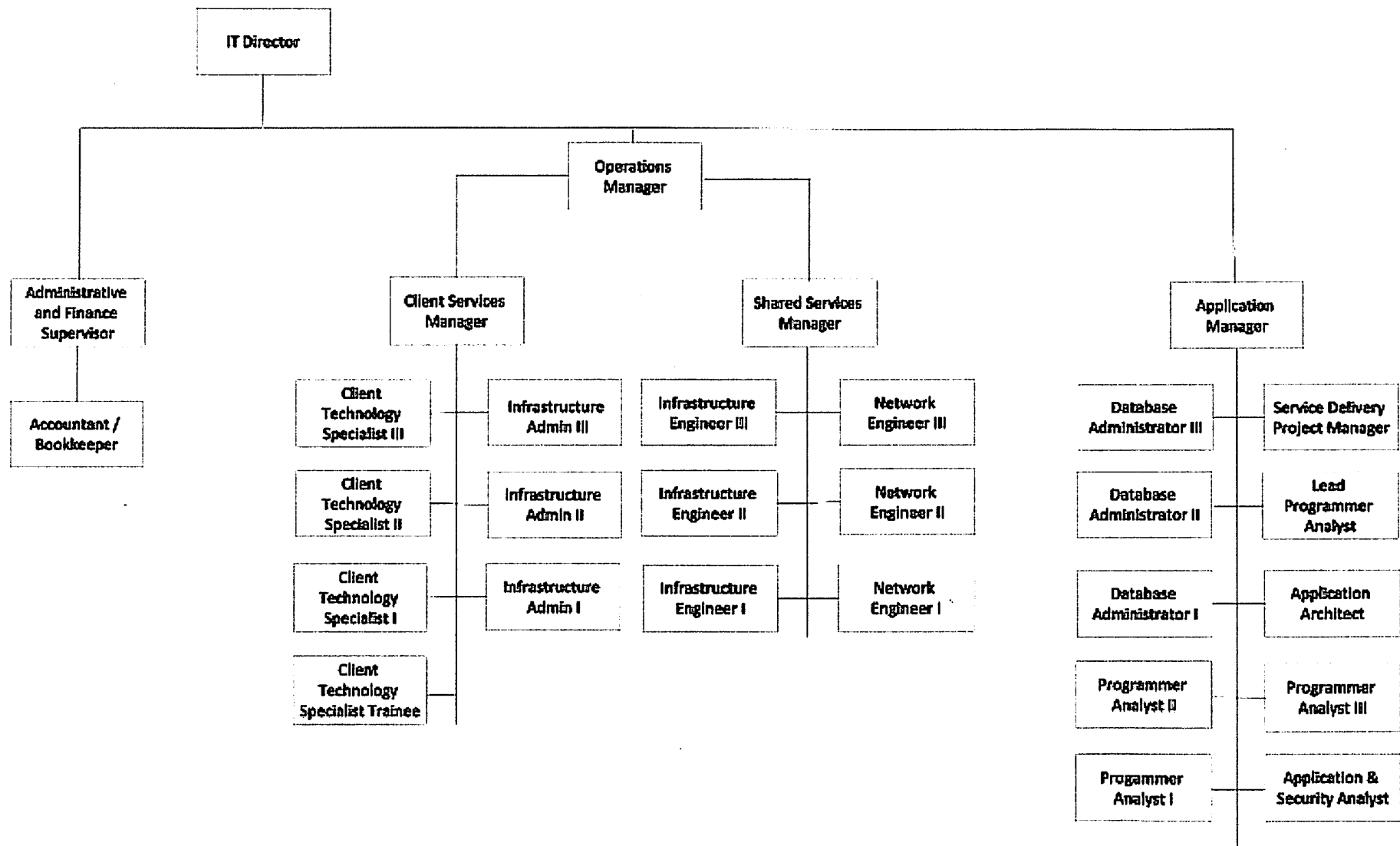
<b>Department Total</b>	<b>\$4,279,360</b>	<b>\$4,325,767</b>	<b>\$4,070,617</b>	<b>\$4,278,146</b>
-------------------------	--------------------	--------------------	--------------------	--------------------

# Information Technology

## Business Architecture and Strategy for Tulsa County



- Increase engagement with the citizens of Tulsa County by embracing a communications strategy that leverages social media outlets to help generate more traffic to the Tulsa County website.
- Create an inter-departmental committee that will facilitate the development of a strategic roadmap for Tulsa County.
- Build the knowledge base and skillsets of staff to meet the ever increasing demands of technology.
- Manage operating costs in such a way as to prevent a diminishing return on Tulsa County's investments. Build in efficient, manageable and measurable systems.
- Properly invest in Tulsa County's technology future to best suit the organization and residents.



# Building Operations



***Building Operations Director  
Dan Belding***

## **Carpenter / Paint Shop**

The quality and craftsmanship displayed is a source of pride for the department. It continues to be a key part to maintain and adapt facilities to the changing needs of customers. Custom cabinet work, remodeling and quality painting have created untold savings for Tulsa County.

## **Custodial Department**

The custodial department puts forth maximum effort to ensure customer satisfaction. The department continually looks to reduce costs by the proper utilization of products obtained at the lowest cost.

## **Building Maintenance Department**

The maintenance staff is primarily responsible for the following locations:

Administration Building, Annex Building, Apache Warehouse, Carpenter Shop, Central Garage, Courthouse, Election Board, Faulkner Building, Juvenile Detention Center, Parks Office, and the Social Services Complex.

In addition, Building Operations is requested to assist at OSU Extension, LaFortune Park, District Parks and District Garages. The age, condition and high amount of traffic of these buildings demand utmost attention every day.

## **Fleet Operations**

It is a tribute to each mechanic when 33% of the 441 vehicle fleet have exceeded the projected 80,000 mile replacement schedule yet remain in service every day. The staff does a remarkable job of maintaining Tulsa County vehicles at the Central Garage. The fleet logs more than 5.5 million miles annually, with the majority of those miles being driven by the Sheriff's fleet of patrol and transportation vehicles.

## **Operations Section**

Operations is responsible for the bookkeeping and accounting of the departmental budget and payroll for 82 regular and part-time employees. Utility accounts and service contracts are maintained for the various County facilities and locations on a monthly basis. An average 1,600 purchase orders are processed for Building and Fleet Operation annually. Additionally, parking control for over 569 parking permits in 6 different locations is maintained. Revenue collections from various reimbursements by the Courts, District Attorney, and other user departments exceeds \$750,000 for the year.

# Building Operations



## ***Accomplishments for FY 2015-2016***

1. Maximizing Building Operations Administration Offices to free up space for other departments.
2. Replaced the lower cooling tower and upgraded the rooftop tower at the Carol Crowson Annex Building.
3. Provided labor for the IT remodel to the tune of \$30,000.
4. Replaced the Courthouse basement lobby drain pipe.
5. Replaced the Courthouse basement lobby ceiling and installed LED Lighting.
6. Replaced the Courthouse sump pump.
7. Landscaped the front of the Ray Jordan Administration Building.
8. Replaced the Ray Jordan Administration Building sump pump.
9. Had asbestos removed and remodeled Courtroom 112, including the Jury Room.

## ***Goals for FY 2016-2017***

1. Replacement of the Courthouse 3<sup>rd</sup> floor and Escalator Building roof.
2. Convert Tulsa County Central Garage to LED lighting.
3. Piering the Social Services Building to correct foundation settlement is in the bidding process.
4. Replace all the lighting at the Parks Office with LED Lighting to conserve energy.

## ***Key Trends and Challenges for FY 2016-2017***

1. Continue Green Project – LED Lighting, Paper Recycling and TAC Energy Management System.
2. Continue replacement of older A/C units and systems throughout Tulsa County.
3. Provide additional training for Building Operations and Central Garage staff.
4. Continue asbestos abatement throughout the Tulsa County Courthouse.

# Building Operations

## Building Operations Dept.

Building Operations	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$1,976,575	\$2,246,491	\$2,132,157	\$609,485
Employee Benefits	\$1,008,221	\$1,156,294	\$1,105,554	\$345,074
Travel	\$0	\$0	\$1,524	\$0
Operating Expenses	\$786,031	\$350,000	\$670,570	\$350,000
Interdepartment Expense	\$0	\$0	\$0	\$0
Capital Outlay	\$174,514	\$130,600	\$6,000	\$130,600
Section Total:	\$3,945,341	\$3,883,385	\$3,915,805	\$1,435,159

Building Operations Fleet	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$373,794
Employee Benefits	\$0	\$0	\$0	\$188,296
Operating Expenses	\$1,224,220	\$1,500,000	\$995,000	\$1,400,000
Capital Outlay	\$484,443	\$475,000	\$346,856	\$200,000
Section Total:	\$1,708,663	\$1,975,000	\$1,341,856	\$2,162,090

Carpentry Shop	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$267,874
Employee Benefits	\$0	\$0	\$0	\$136,285
Operating Expenses	\$28,815	\$40,000	\$22,000	\$40,000
Interdepartment Expense	\$0	\$0	\$0	\$0
Section Total:	\$28,815	\$40,000	\$22,000	\$444,159

Janitorial	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$870,818
Employee Benefits	\$0	\$0	\$0	\$453,148
Operating Expenses	\$60,641	\$85,000	\$65,000	\$85,000
Interdepartment Expense	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Section Total:	\$60,641	\$85,000	\$65,000	\$1,408,966

Building Operations Administration	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$0	\$248,384
Employee Benefits	\$1,344	\$1,600	\$1,583	\$107,232
Operating Expenses	\$98,902	\$121,600	\$113,931	\$121,600
Interdepartment Expense	\$10,394	\$13,648	\$13,000	\$13,648
Capital Outlay	\$7,965	\$5,700	\$2,500	\$5,700
Section Total:	\$118,606	\$142,548	\$131,014	\$496,564

Utilities	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Operating Expenses	\$1,075,703	\$1,712,145	\$1,314,900	\$1,692,761
Other Services & Charges	\$0	\$75,211	\$76,211	\$76,091
Section Total:	\$1,075,703	\$1,787,356	\$1,391,111	\$1,768,852

<b>Department Total</b>	<b>\$6,937,769</b>	<b>\$7,913,289</b>	<b>\$6,866,786</b>	<b>\$7,715,790</b>
-------------------------	--------------------	--------------------	--------------------	--------------------

# Building Operations



## Performance Measures FY 2016 - 2017 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

### Building Operations

D, LM or M	Performance Measures	2013 Actual	2014 Actual	2015 Actual	2016 Projected
M	# of buildings maintained	11	11	11	11
M	Square footage of buildings maintained	553,623	553,623	553,623	553,623
LM	# of Admin. Staff	3	3	3	4
LM	# of parking permits	645	650	654	654
LM	# of purchase orders processed	1,653	1,619	1,536	1,600
LM	# of Carpenter/Painter staff	8	7	8	8
LM	# of Carpenter/Painter's work orders	135	163	248	230
LM	# of Central Garage staff	9	10	10	11
LM	# of Fleet work orders	2,024	1,966	1,801	1,800
M	Total # of Vehicles in the Fleet	405	410	410	410
M	# of Vehicles in the Fleet that are Sheriff's Vehicles	216	215	218	218
LM	# of Janitorial staff	39	40	40	40
LM	# of Janitor work orders	12	22	86	103
LM	# of Maintenance staff	16	17	19	19
LM	# of Maintenance work orders	1,551	1,747	2,139	2,607

## Building Operations Parking Fund

Parking Fund	Prior Year Actual FY14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Operating Expenses	\$413,026	\$0	\$431,586	\$0
Other Services & Charges	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
Section Total:	\$413,026	\$0	\$431,586	\$0

# 2016 - 2017 BUILDING OPERATIONS

## ADMINISTRATION

(4)

**100 Director**

**90 Assistant Director**

**60 Accountant/Bookkeeper II**

40 Bookkeeper II – Office  
30 Bookkeeper I – Garage\*  
30 Bookkeeper I – Maintenance\*

### **Carp. Shop**

60 Supervisor \*\*  
L Lead Carpenter  
L Lead Painter  
D Carpenter (2)  
C Painter (3)

(8)

### **Garage**

70 Supervisor \*\*  
60 Assistant Supervisor  
30 Bookkeeper I\*  
40 Inventory Control Clerk II  
L Lead Mechanic  
D Auto Technician (2)  
C Mechanic (2)  
B Mechanic's Helper (2)

(11)

### **Janitorial**

50 Supervisor  
40 Assistant Supervisor  
C Janitorial Lead  
B Floorcare Technician (3)  
A Janitors (29)  
  
A Part-time Janitors (5)

(40)

### **Maintenance**

30 Bookkeeper I\*  
30 Inventory Control Clerk  
60 Mechanical Coordinator  
50 Building Technician (2)  
D Building Engineer (2)  
D Heating/AC Person  
L Lead Plumber  
D Plumber  
L Lead Maintenance  
D Electrician (2)  
C Maintenance III (2)  
L Lead Community Service Workers  
B Groundkeeper  
A Janitor  
  
A Part-time Janitor

(19)

\*Double Supervision

\*\* HCO

Budgeted Full-time Positions	76
Budgeted Part-time Positions	6
Budgeted Total Positions	82



## Administrative Services



*Administrative Services Director  
Gary Fisher*

**As part of its regular operations, Administrative Services provides:**

- Daily pick-up and delivery of mail for all Courthouse, Administration Building and County Annex offices and nearly all outlying County agencies.
- Pre-press, graphic design, typesetting, word processing, laminating and similar services.
- Print shop, quick-print and bindery operations, producing literally millions of forms, documents, reports, brochures and other publications.
- Microfilming and digital scanning of many thousands of public records and documents each year.
- A centralized order-and-delivery system for office supplies.
- Forms maintenance and delivery of over 1,800 types of stocked forms.
- Centralized management of copier machines at more than 30 sites.
- In-house photography and digital photo processing.



# Administrative Services

## *Accomplishments and Goals for FY 2016-2017*

- 1) Administrative Services' core mission remains the same: to support the work of the County's nine elected officials, by providing products and services that they and their employees can rely upon as they serve the citizens of Tulsa County. Among its main functions, Administrative Services offers graphic design, pre-press, printshop, quick-print, bindery and photography resources; microfilming and digital scanning of public records; mailroom services within and beyond the Courthouse complex; printing, stocking and delivery of standard forms; copy machines management at around 40 locations; writing assistance with policies, procedures and other written materials; and the County Office Supply service. Our goal in all these areas is to balance quality products with cost-effectiveness and prompt, professional service.
- 2) Administrative Services accomplished essential updates this year in the Courthouse Mailroom's postage metering equipment. This indispensable upgrade was made to ensure continued compliance with recent changes in mandatory USPS regulations.
- 3) The Microfilming area is making much-needed software and computer updates this year. This allows County departments' public records to be digitally scanned and backed up to disk much more efficiently than had been possible in the past.
- 4) The County Office Supply (COS) bid was again prepared this year by Administrative Services, with help from the Purchasing department. Bidding for print cartridges and office supplies was done separately. The annual competitive bid process helps the County receive the best possible prices on these products.
- 5) Updates in the County's written policies and procedures are currently being coordinated with the respective division directors, a process that will be ongoing for a period of months. As this is accomplished, it will enable us transition away from use of large printed policy binders to more user-friendly digital copies.
- 6) Administrative Services will produce over 2.5 million ballots this year, mainly due to the Presidential election in 2016. This will be our largest run on ballots in some time.



# Administrative Services

## Key Trends and Challenges for FY 2016-2017

Administrative Services' is continuing to modernize our area with more technical and advanced equipment. We are striving to find affordable ways for the County to keep up with the latest advancements in our printing and record scanning.

As a number of the department's long-term employees approach eligibility to retire from key Positions, the skills and experience of these well-trained employees will be missed, but the department is preparing by having these key employees cross-train more recently hired staff, who may serve as future press operators and in other key roles.

We are expanding our services to all municipalities - City of Broken Arrow, Jenks, Sand Springs, Bixby and Collinsville - to possibly expand their use of County printing and graphic design services. Also trying to increase our services to non-profit organizations to allow us to have a greater revenue source.

<b>Administrative Services</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$1,060,873	\$1,118,895	\$1,185,119	\$1,217,896
Employee Benefits	\$447,720	\$482,181	\$482,400	\$532,538
Operating Expenses	\$532,173	\$647,410	\$636,512	\$637,969
Interdepartment Expense	\$26,541	\$24,700	\$25,000	\$24,900
Capital Outlay	\$10,736	\$0	\$56,041	\$0
Section Total:	\$2,078,043	\$2,273,186	\$2,385,072	\$2,413,303
<b>Admin Services - Depot</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Operating Expenses	\$0	\$0	\$0	\$0
Section Total:	\$0	\$0	\$0	\$0
<b>Admin Services - Supplies</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Operating Expenses	\$387,566	\$420,000	\$420,000	\$420,000
Interdepartment Expense	\$0	\$0	\$0	\$0
Section Total:	\$387,566	\$420,000	\$420,000	\$420,000
<b>Admin Services - Printing</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Operating Expenses	\$316,960	\$344,307	\$297,154	\$385,750
Interdepartment Expense	\$0	\$0	\$0	\$0
Capital Outlay	\$26,604	\$23,440	\$0	\$41,880
Section Total:	\$343,564	\$367,747	\$297,154	\$427,630
<b>Department Total</b>	<b>\$2,809,173</b>	<b>\$3,060,933</b>	<b>\$3,102,226</b>	<b>\$3,260,933</b>

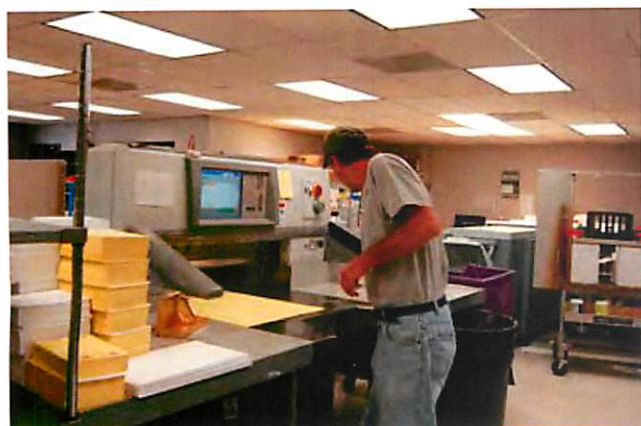
# Administrative Services

## PERFORMANCE MEASURE DATA FOR FY 2016-2017

### Administrative Services

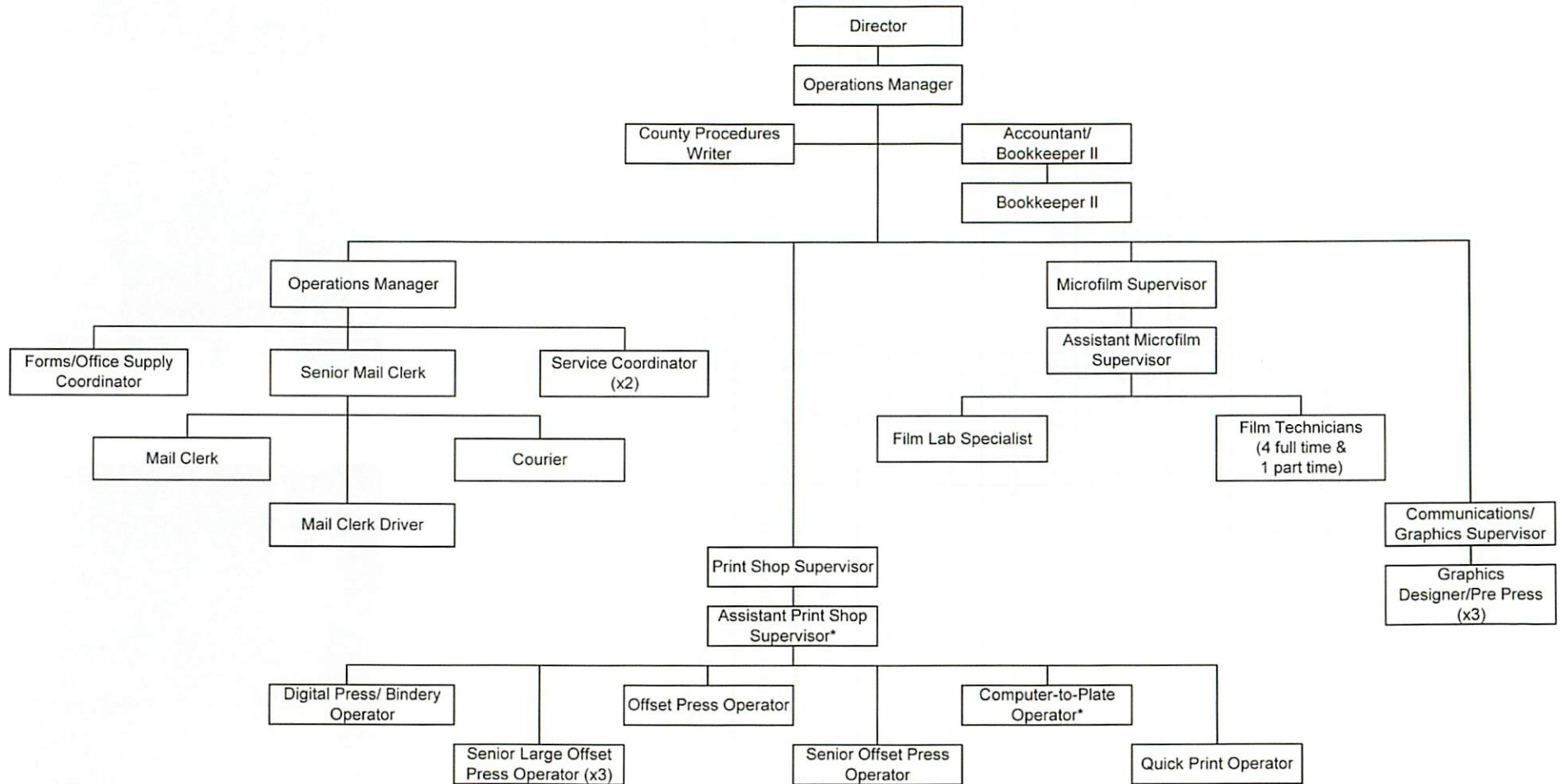
D, LM or M*	Performance Measures	FY 2013 Actual	FY 2014 Projected	FY 2014 Actual	FY 2015 Actual	FY 2016 Projection
D/M	Total Work Orders Completed	5,231	5,493	5,978	6,579	6,776
D/M	Microfilmed Public Records	(Cal. Year 13) 941,016	(Cal. Year 14) 988,067	(Cal. Year 14) 1,434,000	(Cal. Year 15) 1,577,400	(Cal. Year 16) 1,624,722
D/M	Digitized Public Records	(Cal. Year 13) 816,312	(Cal. Year 14) 857,128	(Cal. Year 14) 921,800	(Cal. Year 15) 1,013,980	(Cal. Year 16) 1,044,399
D	Black & White Photocopies	1,739,620	1,826,601	2,009,600	2,210,186	2,276,491
D	Color Photocopies	269,568	283,047	346,812	381,273	392,711
D	Printshop Work Orders (includes artwork, setup, press production, etc. as needed)	1,857	1,950	2,678	2,945	3,033
D	Printshop Impressions	5,618,047	5,898,950	10,100,420	11,118,120	11,451,664
D	Graphics Section Work Orders	(Cal. Year 13) 1,506	(Cal. Year 14) 1,582	(Cal. Year 14) 1,899	(Cal. Year 15) 2,088	(Cal. Year 16) 2,150
D	Priority Inter-Office Deliveries by Courier	(Cal. Year 13) 1,256	(Cal. Year 14) 1,319	(Cal. Year 14) 1,450	(Cal. Year 15) 1,595	(Cal. Year 16) 1,642
D/M	County Office Supply Requisitions	1,346	1,414	1,360	1,496	1,540

\* D = Discretionary, LM = Local Mandated, M = Mandated





**Tulsa County  
Administrative Services  
Organizational Chart  
Fiscal Year 2016-2017**



\*Dual Assignment  
32 Full Time Positions Authorized  
and 1 Part Time Position

Approved: \_\_\_\_\_



## BOCC Other Services

*Engineering*

*Highways*

*Levee*

*Inspections*

*Social Services*

*Early Settlement*

*Court Services*

*County Parks*



# Engineering



*Engineering Division Director*  
**Tom Rains**

The Tulsa County Engineering Department, under the direction of the Board of County Commissioners of Tulsa County, provides the following services:

- Construction inspection
- Supervision of the Tulsa County Highway Department
- Assistance to other local governments and agencies as assigned by the Board
- Subdivision planning, review and inspection
- Utility permit system administration
- Right-of-way information
- Tax resale property administration
- Construction contract administration
- Roadway safety administration
- Roadway and drainage complaint administration
- Engineering design for projects assigned by the Board in the civil engineering area

## Performance Measures FY 2016 - 2017 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

### Engineers/Highways

D, LM or M	Performance Measures Below:	2013 Actual	2014 Actual	2015 Projected	2015 Actual	2016 Projected
D	Number of construction contracts awarded	1	2	2	1	1
D	Number of miles of roadway maintained	728	728	728	728	728
D	Number of miles of asphalt overlay	7.8	3	6	4	8
D	Number of miles of chip seal	26	15	30	23.3	26
D	Number of bridges replaced	1	1	2	1	1

# Engineering

## ***Accomplishments for FY 2015-2016***

1. Provided engineering and design support for various departments and agencies in Tulsa County.
2. Provided design plans and coordination on various roadway and bridge projects that, at current rates, would have exceeded \$150,000 in costs. Examples are: Bridge replacement on Lewis Avenue over Posey Creek, bridge and roadway on Dip Creek Road south of Coyote Trail.
3. Managed Four-to-Fix consultant designed projects.
4. Supervised and supported Highway Construction Division and the Maintenance Districts for all Highway Department operations.
5. Coordinated design and utility relocation for 101st Street South between Memorial Drive and Garnett Road.
6. Applied for and was awarded federal STP funds for road widening on 51st Street between 161st East Avenue and 177th East Avenue.
7. Applied for and was awarded Federal Land Access Project funds for Wekiwa Road from the Keystone Dam to 177th West Avenue.
8. Commenced digitizing and archiving engineering drawings and plans.

## ***Goals for FY 2016-2017***

1. Continue engineering and technical support for all County departments.
2. Make available training and professional development for Engineering staff.
3. Provide planning, design, and construction expertise to maintain, repair and replace transportation facilities.
4. Continue to expand and improve program to maintain roads by chip sealing.
5. Begin looking at implementing a pavement management program.



# Engineering

## Key Trends and Challenges for FY 2016-2017

1. Additional Department of Environmental Quality requirements in the coming years will require changes and additional responsibilities with regards to storm water monitoring.
2. More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.
3. Tighter budgets with the local communities will create additional requests on the Engineering and Highway Departments.
4. With State of Oklahoma budget shortfall, revenues to counties may be reduced, affecting our overall budget.

## Engineer's / Highway's General Fund

### Engineering / Highway Dept.

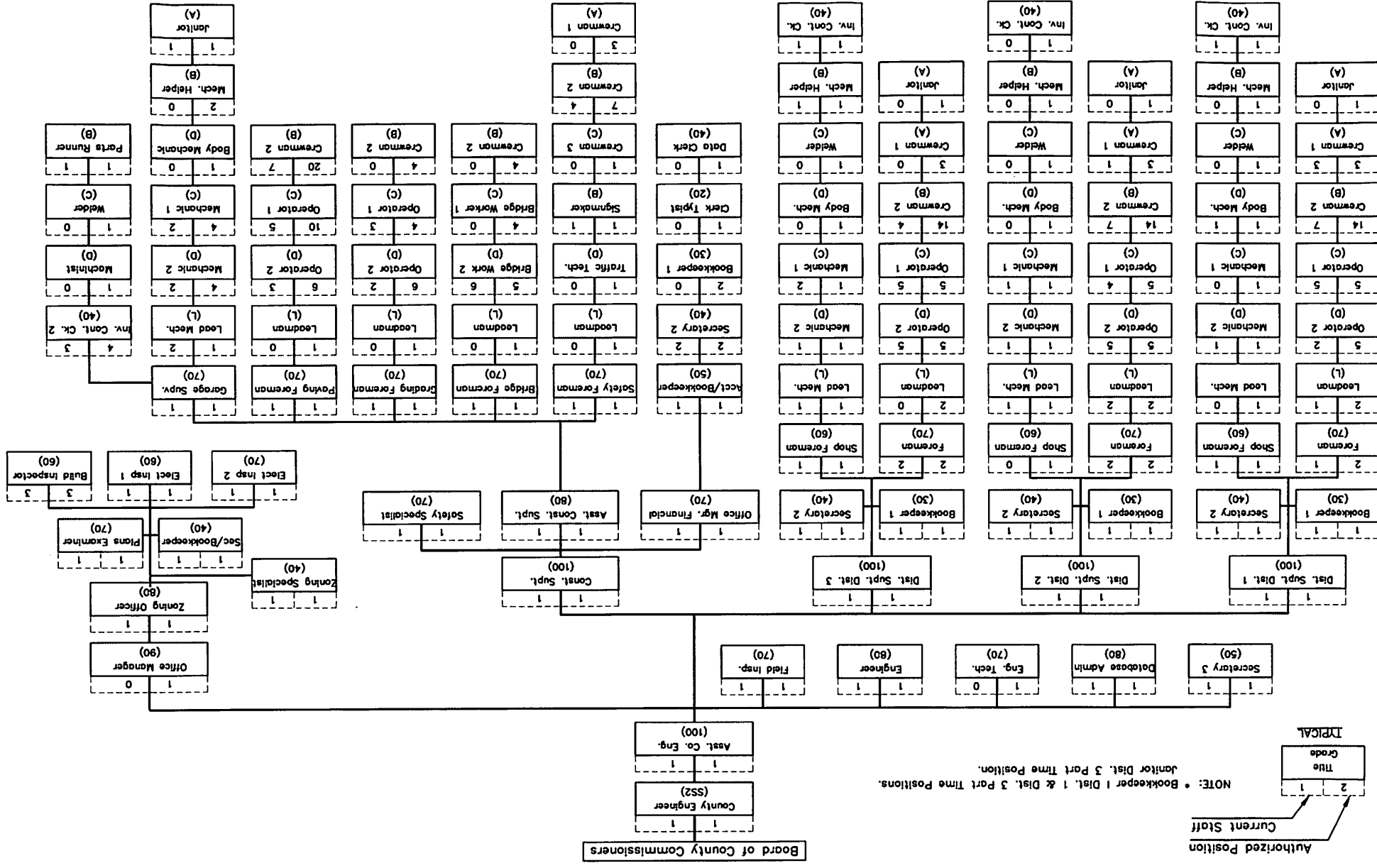
County Inspections	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$349,649	\$359,828	\$360,051	\$364,238
Employee Benefits	\$155,059	\$162,960	\$161,592	\$162,912
Travel	\$40,339	\$42,000	\$43,350	\$48,000
Operating Expenses	\$2,327	\$4,700	\$8,031	\$4,700
Interdepartment Expense	\$2,703	\$2,050	\$4,200	\$2,050
Capital Outlay	\$549	\$5,000	\$2,634	\$5,000
Section Total:	\$550,625	\$576,538	\$579,858	\$586,900
County Engineers	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$461,786	\$461,797	\$475,469	\$476,432
Employee Benefits	\$168,204	\$171,498	\$165,830	\$165,478
Travel	\$0	\$2,000	\$0	\$2,000
Operating Expenses	\$115,138	\$481,000	\$158,000	\$387,000
Other Services & Charges	\$0	\$0	\$0	\$0
Interdepartment Expense	\$3,477	\$4,000	\$4,000	\$4,000
Capital Outlay	\$10,000	\$0	\$0	\$0
Section Total:	\$758,604	\$1,120,295	\$803,299	\$1,034,910
Levee Maintenance	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$72,018	\$72,020	\$73,600	\$74,373
Employee Benefits	\$22,909	\$22,895	\$23,442	\$23,608
Travel	\$0	\$2,500	\$146	\$2,500
Operating Expenses	\$34,756	\$218,500	\$33,800	\$289,960
Interdepartment Expense	\$204	\$0	\$204	\$500
Capital Outlay	\$835	\$0	\$0	\$0
Section Total:	\$130,722	\$315,915	\$131,192	\$390,941
Department Total	\$1,439,952	\$2,012,748	\$1,514,349	\$2,012,751

# Engineering

## Engineer's Highway Fund

Highway Department	Prior Year Actual FY14- 15	Current Year Budget FY 15- 16	Current Year Estimate FY 15- 16	Budget FY 16- 17
<b>Highway District #1</b>				
Salaries & Wages	\$681,592	\$708,852	\$646,411	\$740,587
Employee Benefits	\$352,006	\$405,836	\$318,636	\$379,374
Operating Expenses	\$178,080	\$288,000	\$193,000	\$246,000
Interdepartmental Expense	\$4,049	\$5,000	\$2,800	\$4,000
Debt Service	\$0	\$0	\$0	\$0
Capital Outlay	\$251,250	\$0	\$175,007	\$0
	<b>\$1,466,977</b>	<b>\$1,407,688</b>	<b>\$1,335,854</b>	<b>\$1,369,961</b>
<b>Highway District #2</b>				
Salaries & Wages	\$688,159	\$749,802	\$683,235	\$780,866
Employee Benefits	\$382,571	\$424,799	\$381,195	\$457,422
Operating Expenses	\$170,046	\$288,000	\$195,000	\$246,000
Interdepartmental Expense	\$5,498	\$5,000	\$5,500	\$4,000
Debt Service	\$0	\$0	\$0	\$0
Capital Outlay	\$234,885	\$0	\$135,000	\$0
	<b>\$1,481,159</b>	<b>\$1,467,601</b>	<b>\$1,399,930</b>	<b>\$1,488,288</b>
<b>Highway District #3</b>				
Salaries & Wages	\$593,228	\$694,746	\$603,341	\$699,100
Employee Benefits	\$298,523	\$370,276	\$292,533	\$343,648
Operating Expenses	\$200,406	\$288,000	\$253,500	\$246,000
Interdepartmental Expense	\$3,433	\$5,000	\$3,500	\$4,000
Debt Service	\$0	\$0	\$0	\$0
Capital Outlay	\$138,353	\$0	\$166,250	\$0
	<b>\$1,233,943</b>	<b>\$1,358,022</b>	<b>\$1,319,124</b>	<b>\$1,292,748</b>
<b>Highway Construction</b>				
Salaries & Wages	\$1,564,003	\$1,588,962	\$1,726,923	\$1,671,469
Employee Benefits	\$765,950	\$805,972	\$858,331	\$858,760
Operating Expenses	\$5,738,245	\$614,755	\$4,222,584	\$563,774
Interdepartmental Expense	\$6,977	\$7,000	\$4,000	\$5,000
Debt Service	\$0	\$0	\$0	\$0
Capital Outlay	\$1,627,077	\$0	\$681,460	\$0
	<b>\$9,702,252</b>	<b>\$3,016,689</b>	<b>\$7,493,298</b>	<b>\$3,099,003</b>
<b>Grand Total</b>	<b>\$13,884,331</b>	<b>\$7,250,000</b>	<b>\$11,548,206</b>	<b>\$7,250,000</b>

ORGANIZATIONAL CHART - TULSA COUNTY ENGINEERING, HIGHWAY, AND INSPECTIONS DEPARTMENTS



# Engineering / Highway Departments

## Highway District One



### *District Superintendent, Highway District One*

**Eddy Barclay**

#### ***Accomplishments for FY 2015-2016***

1. Continued maintenance of roadways and drainage ways in District One.
2. Responded to requests and complaints from the general public.
3. Completed chip seal of 9.5 miles of roads in District One.
4. Performed asphalt overlay of 66th Street North between US 75 and SH 11.
5. Completed construction of Mohawk-Owasso Pedestrian and Bicycle Trail between Mohawk Park and Owasso.
6. Began preparing site for relocation of Maintenance Garage.

#### ***Goals for FY 2016-2017***

1. Provide timely responses and proper repairs for maintenance complaints.
2. Maintain buildings and equipment for best use and longest life.
3. Continue to make available training and professional development for all employees.
4. Continue the process of relocating District One facility further north, to be more central in the district.
5. Continue working with the Cherokee Nation to find, fund and construct projects beneficial to both entities.

#### ***Key Trends and Challenges for FY 2016-2017***

1. More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.
2. With limited budget funds, replacing and repairing major highway construction equipment will be challenging.
3. Annexations by Tulsa and Owasso have placed the District One Maintenance facility a distance from the majority of the roads and bridges it maintains. Property has been acquired near 116th and Yale Avenue to relocate this facility. The challenge in the coming years will be identify funds to construct needed facilities and to relocate this operation to that site.
4. With State of Oklahoma budget shortfall, revenues to counties may be reduced, affecting our overall budget.

# Highway District Two



***District Superintendent, Highway District Two***  
***Scott Gray***

## ***Accomplishments for FY 2015-2016***

1. Continued maintenance of roadways and drainage ways in District Two.
2. Responded to requests and complaints from the general public.
3. Completed overlay of 225th West Avenue between SH 51 and Coyote Trail.
4. Completed chip seal program sealing 8.5 miles of roads in District Two.
5. Continued making repairs to concrete streets in an industrial district.
6. Constructed approaches to new railroad crossing at 49th West Avenue and Southwest Boulevard.

## ***Goals for FY 2016-2017***

1. Provide timely responses and proper repairs for maintenance complaints.
2. Maintain buildings and upgrade equipment for best use and longest life.
3. Continue to make available training and professional development for all employees.
4. Continue to expand and improve chip seal and overlay programs.

## ***Key Trends and Challenges for FY 2016-2017***

1. More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.
2. With limited budget funds, replacing and repairing major highway construction equipment will be challenging.
3. Rising material costs likely will reduce the amount of roadwork and repairs that can be done, due to a flat budget.
4. With State of Oklahoma budget shortfall, revenues to counties may be reduced, affecting our overall budget.



# Highway District Three

*District Superintendent, Highway District Three*  
**Robbie Thompson**

## ***Accomplishments for FY 2015-2016***

1. Continued maintenance of roadways and drainage ways in District Three.
2. Responded to requests and complaints from the general public.
3. Completed asphalt overlay of Elwood Avenue between 151st and 171st Street South.
4. Completed asphalt overlay of 171st Street South between US Hwy 75 and Elwood Avenue.
5. Completed chip seal program sealing six miles of roads in District Three.

## ***Goals for FY 2016-2017***

1. Provide timely responses and proper repairs for maintenance complaints.
2. Maintain buildings and equipment for best use and longest life.
3. Continue to make available training and professional development for all employees.
4. Continue to work toward relocating District Three facility in the Bixby area, to be more central in the district.

## ***Key Trends and Challenges for FY 2016-2017***

1. More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.
2. With limited budget funds, replacing and repairing major highway construction equipment will be challenging.
3. Annexations by Tulsa, Broken Arrow, and Bixby have placed the District Three Maintenance facility far from the majority of the roads and bridges it maintains. Property has been identified in the Bixby area to relocate the maintenance facility. The challenge will be to identify funds to construct new facilities, so that we can reduce travel time and costs, and increase the ability to respond to the requests and complaints of the public.
4. With State of Oklahoma budget shortfall, revenues to counties may be reduced, affecting our overall budget.

# Highway Construction



## *Construction Superintendent, Highway Construction* *Darrel Hicks*

### *Accomplishments for FY 2015-2016*

1. Continued widening of Garnett between 81st and 91st Streets South, a Four to Fix II project.
2. Assisted Fairgrounds moving dirt numerous times for various horse shows and racing events.
3. Completed overlay of streets in Sand Springs through interlocal agreement.
4. Completed overlay of numerous streets for County Maintenance Districts.
5. Continued chip seal program with new chip spreader and sealed 24 miles of roads.

### *Goals for FY 2016-2017*

1. Continue support of Maintenance Districts and other County Departments.
2. Strive to produce cost-effective, high quality projects.
3. Continue to make available training and professional development for all employees.
4. Work toward replacement of pole barn that collapsed during a recent ice storm.
5. Expand and continue maintenance program utilizing chip and seal process.

### *Key Trends and Challenges for FY 2016-2017*

1. More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.
2. With limited budget funds, replacing and repairing major highway construction equipment will be challenging.
3. With State of Oklahoma budget shortfall, revenues to counties may be reduced, affecting our overall budget.

# Engineers

## Levee District



***Levee District Director  
John Remington***

### ***Accomplishments for FY 2015-2016***

1. Worked with Corps of Engineers to identify encroachments and deficiencies on Haikey Creek Levee and Jenks Levee.
2. Coordinated work of several utility crossings on the Jenks Levee.
3. Gopher eradication program continued on Haikey Creek Levee and Jenks Levee.
4. Continued work to re-certify Jenks Levee.

### ***Goals for FY 2016-2017***

1. Continue animal control program on Jenks and Haikey Creek Levee systems, as per maintenance and operation procedures.
2. Continue maintenance and mowing programs on Jenks and Haikey Creek Levee systems, as per maintenance and operation procedures.
3. Continue levee encroachment program on Jenks and Haikey Creek Levee systems.
4. Work toward completing Phase II for re-authorizing the Jenks Levee.
5. Implement Phase III design and construction to address major deficiencies on the Hager Creek portion of the Jenks Levee.

### ***Key Trends and Challenges for FY 2016-2017***

1. FEMA has required all levees to be reauthorized as part of the next updates to the flood plain maps. This will require an approximate additional expense of \$1,000,000 to \$2,000,000 for the Jenks Levee.
2. The Corps of Engineers has conducted its detailed yearly inspection of both levees. The Levee District will be required to continue to address and correct deficiencies found by the inspections.
3. Development of businesses in Jenks continues to pressure the levee system to allow development adjacent to and encroaching on the levee. The Levee District will have to remain diligent and work with the Corps of Engineers to protect the integrity of the levee system, so it can function as designed to provide flood protection to the bulk of the City of Jenks.

# Engineering

## Inspections Division



**Zoning Officer**  
**Terry West**

*Tulsa County Inspections Division regulates construction, alteration, and use of residential and commercial buildings and land in the interest of public health and safety. It issues building, electrical, zoning, mechanical, plumbing, house moving, earth change, and sign installation permits for Tulsa County.*

*This division administers and provides floodway and flood plain management rules and information to the public and private sectors of Tulsa County.*

*The building codes adopted by Tulsa County are as follows: International Building Code 2006, International Existing Building Code 2006, International Residential Code 2006, International Fuel Gas Code 2006, International Mechanical Code 2006, International Plumbing Code 2006 and National Electrical Code 2008.*

### Performance Measures FY 2016 - 2017 Budget

D = Discretionary  
LM = Local Mandated  
M = Mandated

#### Inspections

D, LM or M	Performance Measures	2013 Actual	2014 Projected	2014 Actual	2015 Projected	2016 Projected
D	Number of construction permits issued	445	450	507	460	475
D	Number of inspections done	4319	4500	4908	4600	4800
D	Number of zoning investigations	261	350	374	350	365

# Inspections Division



## ***Accomplishments for FY 2015-2016***

1. Upgraded inspector education to latest codes.
2. Improved zoning and code enforcement program.
3. Improved public complaint procedures and processes.
4. Hired new zoning specialist to fill vacant position.

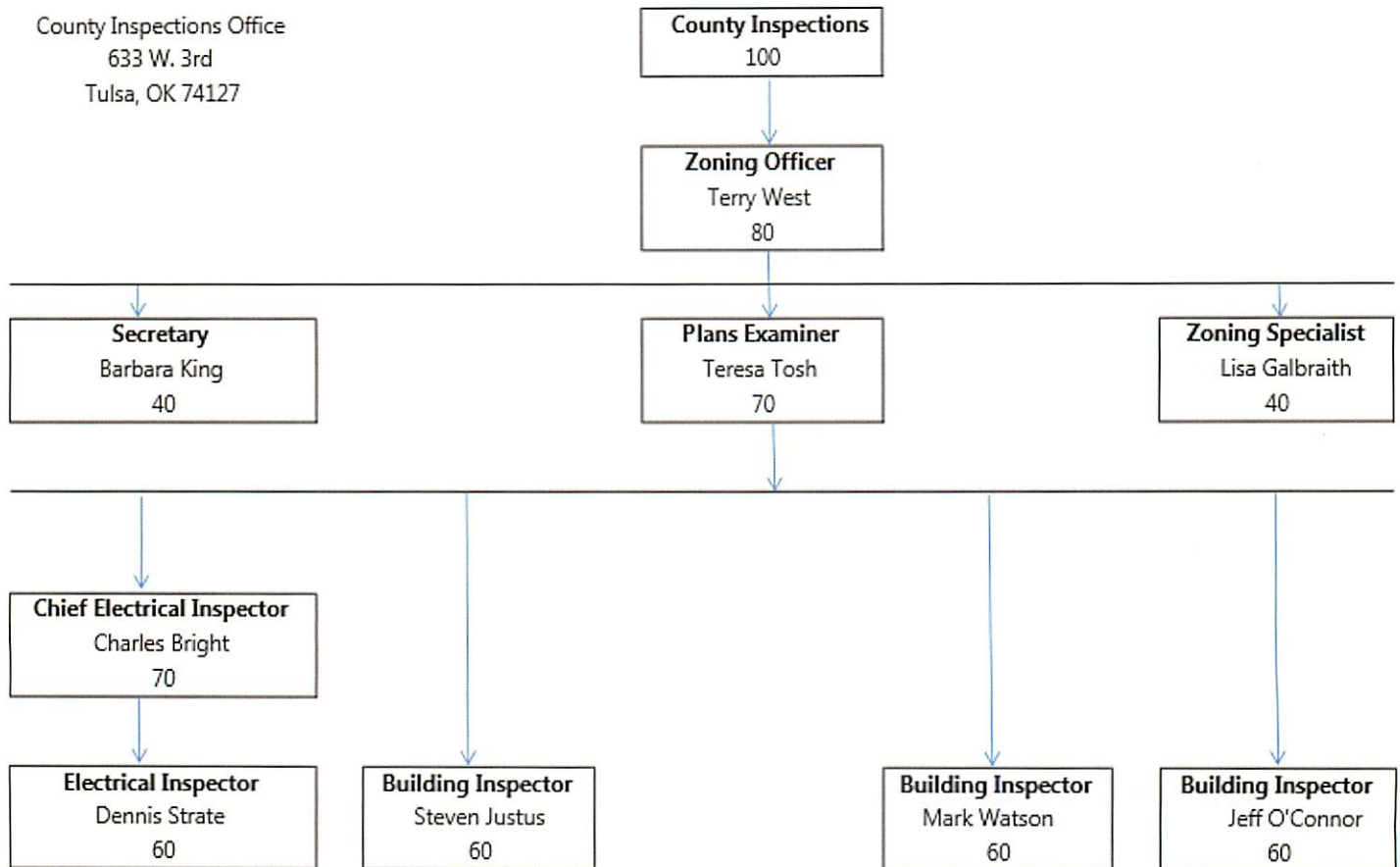
## ***Goals for FY 2016-2017***

1. Establish program to digitize old permits and plans.
2. Continue erosion control and storm water inspection plan upgrades.
3. Make available training and professional development for all employees.
4. Continue to implement GIS program through INCOG.

## ***Key Trends and Challenges for FY 2016-2017***

1. Additional DEQ requirements in the coming years will require changes and updates to the building permit system.
2. More awareness toward neighborhood cleanup will lead to more complaints and citations, requiring additional time and effort from staff.
3. Additional development in outlying areas will require extra diligence in checking flood plain and land use requirements.

# Inspections Division





## Social Services



***Social Services Director  
Linda Johnston***



***A Shelter Child's Wish***

Tulsa County Social Services has been serving the needs of the indigent since 1920. Tulsa County began serving the poor at the Tulsa County Poor Farm in a rural area of the County. Today, this once rural area is known as LaFortune Park, which is near the very busy intersection of 51st and Yale.

### **TULSA COUNTY SOCIAL SERVICES**

...provides critical services through several vital programs...

#### **TULSA COUNTY RECYCLED MEDICATION PROGRAM –**

Our nationally-recognized medication recycling program. \$18 Million (AWP) and counting!

#### **TULSA COUNTY MEDICAL CLINIC –**

Where the medically underserved can receive medical services at no cost. This clinic is the only daytime free health clinic in Tulsa County.

Through a unique partnership with Community Care, Tulsa County, the City of Tulsa and the Library, employees can access health care at a drop-in clinic that requires no appointment and no co-payments.

#### **THE GEORGE PROTHRO, MD PHARMACY OF TULSA COUNTY –**

Provides a variety of pharmaceutical products at discounted prices. Many senior citizens access services through this program because of the ever-increasing cost of medications. This pharmacy is the only one of its kind in the State of Oklahoma.

#### **EMERGENCY FOOD ASSISTANCE –**

Is available to families who are awaiting an eligibility determination for food stamps from the Department of Human Services.

#### **BURIAL OR CREMATION SERVICES –**

An assistance program for individuals or families who do not have the resources to inter or cremate a loved one.

#### **TULSA COUNTY EMERGENCY SHELTER –**

Provides temporary emergency housing and basic services for homeless families. This shelter is the largest service provider to homeless families in our community. Comprehensive case management is provided to each family to move these families from the streets to a stable home environment.

## Social Services

# EXECUTIVE SUMMARY

FY 2016 – 2017 Target Number \$1,636,081

FY 2016 – 2017 Budget Request \$1,636,081

2% Salary Increase plus \$75 over FY 2015 – 2016 Budget Year

## BUDGET DRIVERS

- No salary increases for FY 2016-2017 included
- One Target Overrun - \$15,000 for the Parent Child Center

### PERFORMANCE MEASURES FY 2016 - 2017

D = Discretionary  
LM= Local Mandated  
M = Mandated

#### SOCIAL SERVICES

D, LM or M	PERFORMANCE MEASURES	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Projected	2016-2017 Projected
N/A	Service Encounters - Non-Shelter	36,294	36,911	40,021	39,116	39,568
D	Number of Food Vouchers Issued	365	394	438	348	393
M	Number of Burials	1	1	4	4	4
M	Number of Cremations	122	155	148	127	138
M	New Admissions to Emergency Shelter	412	444	343	264	301
M	Number of Meals Prepared - Emergency Shelter	30,821	38,276	38,329	51,332	44,831
M	Number of Children Residents - Emergency Shelter	217	240	185	152	169
M	Number of Adult Residents - Emergency Shelter	195	204	158	113	136
N/A	Avg. Maximum Number of Persons in Emergency Shelter at One Time	52	65	61	60	60
N/A	Avg. Minimum Number of Persons in Emergency Shelter at One Time	33	49	43	56	56
D	Number of Prescriptions Filled	34,938	35,657	34,975	33,781	34,378
D	Number of Prescriptions Filled with Non-Donated Medications	12,779	14,806	15,014	15,168	15,091
D	Number of Prescriptions Filled with Donated Medications	22,159	20,851	19,961	18,602	19,282
N/A	Value of Recycled Medications Used to Fill Prescriptions	\$2,601,280	\$2,155,484	\$2,022,699	\$1,983,735	\$2,003,217

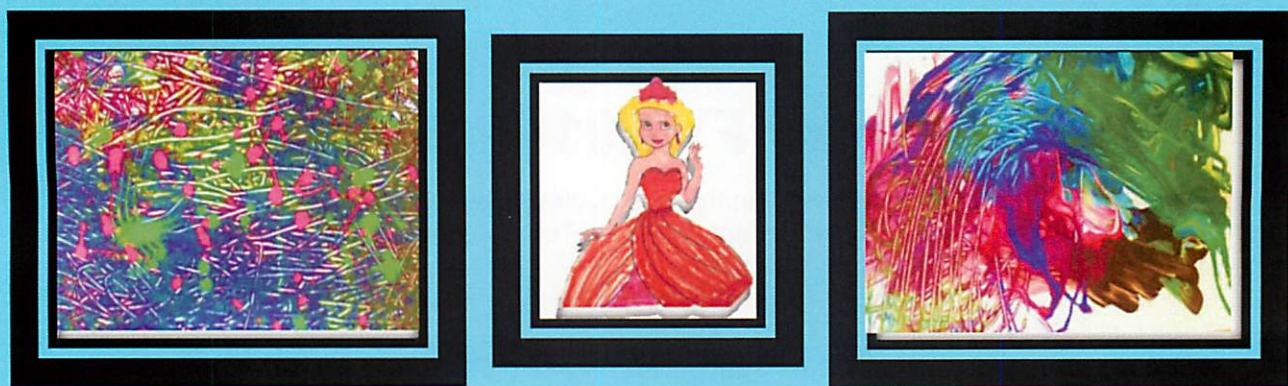
# Social Services

## Goals for FY 2016 - 2017

- Replace the remaining three showers in the Tulsa County Emergency Shelter.
- Facilitate the development of a permanent Long Term Recovery Committee to be able to respond to low-attention disaster of any kind.
- Investigate to determine the proper procedures for the deconstruction and removal of a very old X-ray machine.
- With the conversion of all of our old light fixtures to LED lighting, it is clear that we have some areas that really need some deep cleaning. We will be doing a comprehensive, full-building cleaning project this year.

### Social Services

<b>Social Services Remedial Aid</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$101,008	\$106,648	\$106,786	\$112,266
Employee Benefits	\$45,956	\$51,876	\$52,006	\$54,311
Operating Expenses	\$2,375	\$5,930	\$4,430	\$5,930
Other Services & Charges	\$79,820	\$97,900	\$89,500	\$97,900
Interdepartment Expense	\$329	\$0	\$0	\$0
Section Total:	\$229,487	\$262,354	\$252,722	\$270,407
<b>Social Services Operations</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$153,852	\$154,984	\$159,055	\$161,987
Employee Benefits	\$59,580	\$63,332	\$72,774	\$74,852
Travel	\$0	\$0	\$0	\$0
Operating Expenses	\$1,579	\$2,650	\$100	\$2,650
Other Services & Charges	\$0	\$0	\$0	\$0
Interdepartment Expense	\$3,005	\$3,600	\$3,600	\$3,600
Capital Outlay	\$0	\$0	\$0	\$0
Section Total:	\$218,016	\$224,566	\$235,529	\$243,089
<b>Social Services Emergency Shelter</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$450,808	\$456,686	\$456,877	\$474,012
Employee Benefits	\$173,771	\$193,769	\$197,256	\$201,037
Travel	\$133	\$200	\$200	\$200
Operating Expenses	\$58,334	\$93,276	\$85,677	\$92,699
Other Services & Charges	\$18,147	\$11,900	\$10,500	\$11,900
Capital Outlay	\$24,161	\$0	\$800	\$0
Section Total:	\$725,354	\$755,831	\$751,310	\$779,848
<b>Pharmacy</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$172,529	\$183,699	\$174,591	\$188,281
Employee Benefits	\$67,422	\$72,837	\$62,691	\$71,077
Operating Expenses	\$10,525	\$17,380	\$15,830	\$17,480
Other Services & Charges	\$75,962	\$80,899	\$80,899	\$80,899
Interdepartment Expense	\$0	\$0	\$0	\$0
Capital Outlay	\$666	\$0	\$784	\$0
Section Total:	\$327,104	\$354,815	\$334,795	\$357,737
<b>Department Total</b>	<b>\$1,499,961</b>	<b>\$1,597,566</b>	<b>\$1,574,356</b>	<b>\$1,651,081</b>



Artwork done by Emergency Shelter Children

## Accomplishments for FY 2015 - 2016

- ✓ Complete revision/update on Tulsa County Emergency Shelter Operations Handbook.
- ✓ Upgrade computer system in the George Prothro, MD Pharmacy of Tulsa County.
- Replace the showers in the final seven bathrooms of the Tulsa County Emergency Shelter. – Progress is being made on this capital improvement project. - **The condition of the remaining bathrooms was worse than expected, so the limited funding only allowed us to complete the work on 4 bathrooms.**
- ✓ Reconnect with nursing homes whose donations of donated medications have fallen off.

## Key Trends and Challenges for Fiscal Year 2016-2017

1. While Tulsa's unemployment rate is lower than the national average, new job creation is still marginal. The new jobs that are being created are low-paying, part-time jobs. Workers are having to have multiple jobs just to make ends meet.
2. The \$1.3 billion dollar state budget deficit will have substantial, negative trickle-down effect.
3. While great strides are being made in Tulsa to address the chronic homeless and homeless veterans, this should not be misinterpreted to mean that we are ending homelessness in this community. All of our shelters are functioning at "above capacity" census levels due to the influx.



**TULSA COUNTY SOCIAL SERVICES** supports United Way in a **BIG WAY**. The lobby of our building features a wall of awards that honors our employees' dedication to this worthy cause. Not only do we help those in need through the work we do every day in this department, we also assist the United Way through the donation of our time, effort and money.

# DAY OF CARING, 2015



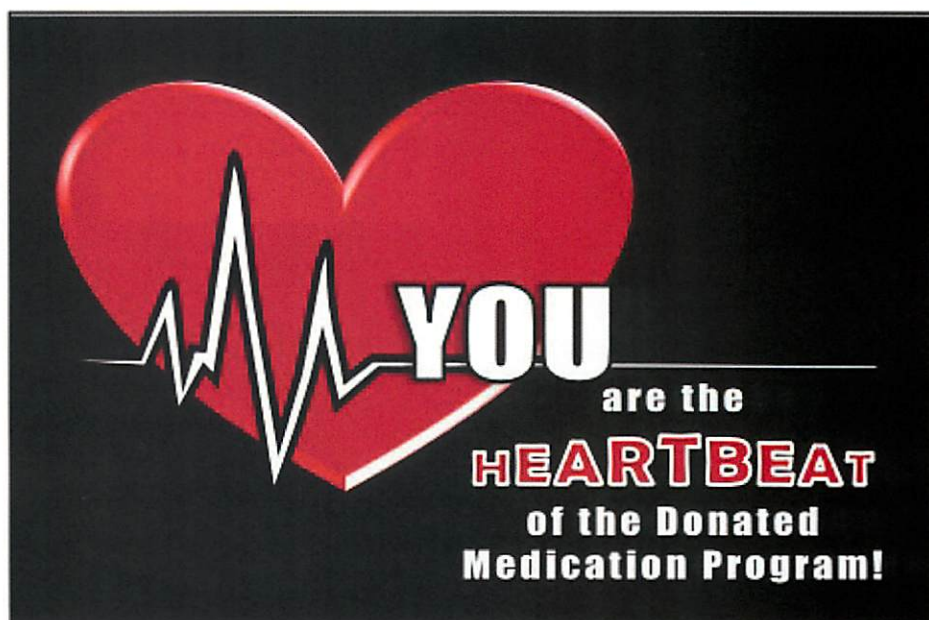
Hard-working teams from our Tulsa County family spent their day hand-washing kitchen ceiling tiles, pulling weeds, clipping crape myrtles and spreading decorative gravel around our building. Thanks to all the volunteers and their hard work!



## 2016 DONATED MEDICATION

### V-A-L-E-N-T-I-N-E

Each year we design and send out a Valentine's Day card to all of our participating nursing homes, assisted living facilities and our medication transport drivers, other interested organizations, citizens and elected officials. This Valentine is our unique way of sharing our yearly statistics and saying "Thank You" to everyone for all the hard work and dedication that goes into making this program successful.



Dr. David Hurewitz on the clarinet and Nick Bratkovich on the accordion played a wonderful concert for our Emergency Shelter residents to celebrate the holiday season.



As you can imagine, the holiday season is a very busy time for our shelter staff. We receive many, many generous donations for our shelter families. This year we were asked to help the victims of the March 25<sup>th</sup> tornado with holiday presents for their children. Our Tulsa County family was quick to donate needed gifts when we asked



**SAND SPRINGS TORNADO**  
MARCH 25, 2015



## TALTRC

Opens Public Office



## CALL TO SERVICE

TALTRC holds first committee meeting  
June 19, 2015



## STATE FARM DONATED FURNITURE

Steve Hunt, Tulsa County Building  
Operations, oversees loading of donated  
office furniture.

# TULSA AREA LONG TERM RECOVERY COMMITTEE

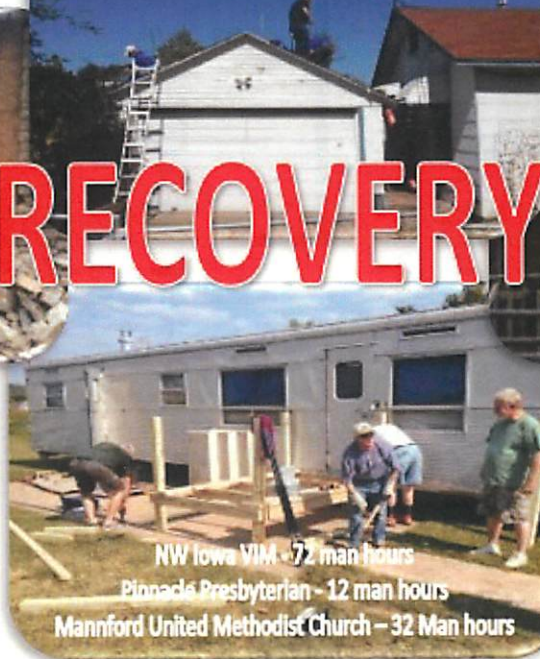


Trinity Presbyterian – 140 man hours  
Catholic Charities Tulsa – 30 man hours

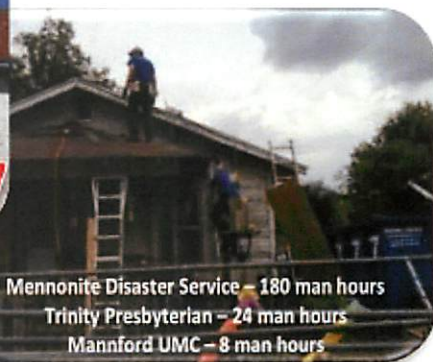
# RECOVERY



Trinity Presbyterian – 40 man hours  
NW Iowa VIM – 81 man hours



NW Iowa VIM – 72 man hours  
Pinnacle Presbyterian – 12 man hours  
Mannford United Methodist Church – 32 Man hours



Mennonite Disaster Service – 180 man hours  
Trinity Presbyterian – 24 man hours  
Mannford UMC – 8 man hours

# SOCIAL SERVICES

## ADMINISTRATIVE

(1) Director (Gr 100)

(1) Contracted Physician

(1) Secretary III (Gr 50)

(1) Switchboard/Receptionist (Gr 20)

(1) Licensed Practical Nurse (Gr 50) (Part Time)

(1) Accountant/Bookkeeper (Gr 50)

(2) Eligibility Worker (Gr 40)

## PHARMACY

(1) Chief Pharmacist (Gr 80)

(2) Pharmacy Tech (Gr 40)

(3) Relief Pharmacist (Gr 70) (As Needed)

## EMERGENCY SHELTER

(1) Shelter Supervisor (Gr 70)

(9) Case Manager (Gr 40)

(1) Laundry Person (Gr A)

(3) Utility Worker (Gr A)



## Early Settlement



**Early Settlement Director**  
**LeiLani Armstrong**

### Mission

The purpose of Early Settlement, as stated in the Oklahoma Dispute Resolution Act, is "to provide all citizens of this state convenient access to dispute resolution proceedings which are fair, effective, inexpensive, and expeditious." The Act also anticipates that "such proceedings can also help alleviate the backlog of cases which burden the judicial system in this state."

Early Settlement was established in Tulsa in April 1982 pursuant to an American Bar Association grant award for the purpose of making services available to persons desiring to settle their differences out of court through the mediation process. First, programming efforts were launched toward achieving a multi-door courthouse. Later, in June 1990 a settlement conference component was added to offer a formal settlement opportunity prior to trial on civil district court cases. In addition to the utilization of specially trained volunteers as mediators and adjunct settlement judges, volunteers also assist with case management tasks including, but not limited to, the following: giving information and referrals, answering questions would-be participants have regarding the process, following up on previously mediated cases for checking compliance with mediated agreements, mediating emergency or unconfirmed cases on the spot, mediating direct bench referrals from Small Claims Court judges, and conducting pre-mediation interviews for upcoming family & divorce cases.

### Early Settlement Community Impact

Early Settlement Program	Cases Filed	Community Mediations Filings	Lawsuits Judicially Referred	Participants
Mediations	890	321	569	2,108
Settlement Conferences	N/A	N/A	226	1,582
Efficiency (Dollars)	Projected Savings Realized	\$7.8M	\$2.4M	3,690

# Early Settlement

## Accomplishments for FY 2015-2016

- Set new record of cost savings to taxpayers exceeding \$10 million
- Scheduled 1,116 total cases for Mediation and Settlement Conferences, which resulted in 890 referred for Mediation and 226 referred from District Court for Settlement Conferences, resulting in serving 3,690 litigant/participants
- Projected cost savings are \$7.8M for mediation and \$2.4M for settlement conferences
- Trained 1 new Adjunct Settlement Judge candidate, September 2015
- Hosted and conducted Civil Mediation Trainings for a total of 11 newly recruited mediator candidates at the University of Tulsa College of Law, March 2016
- Recruited 3 potential mediator volunteers for upcoming Family & Divorce Mediation training anticipated in August 2016

## Goals for FY 2016-2017

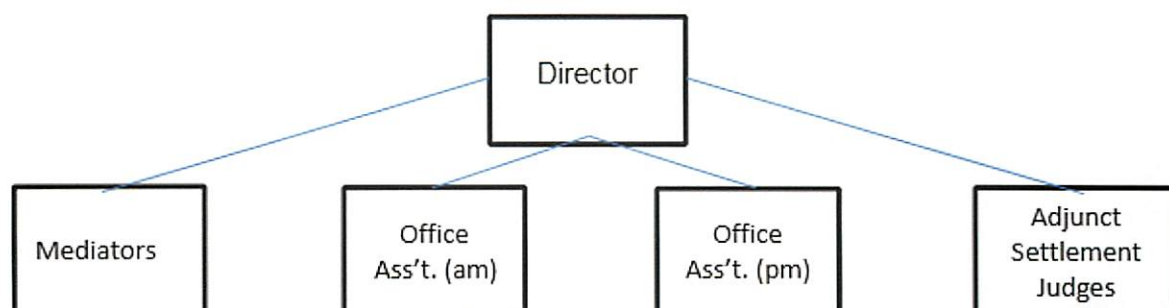
- Recruit additional mediator volunteers for Small Claims Courts and for community mediations
- Prioritize or fast track all incoming Family & Divorce mediation cases
- Provide specially trained mediator volunteers to Small Claims Courts in Tulsa 4 days per week and in Sapulpa for 1 day per week
- Conduct additional Settlement Conference Training as needed
- Conduct additional Civil Mediation Training as needed
- Obtain web presence on Tulsa County's website

## Key Trends and Challenges for FY 2016-2017

- Fewer weeks of District Court jury trials translates to increased requests for Settlement Conferences
- Tightening of community agencies' budgets offering legally-related resources and services means more individuals needing access to Early Settlement's services
- Increased demand by volunteers for specialized training despite tightening of state's budget
- Maintaining large pool of trained quality volunteers in the event of continued downward spiral of oil prices

Early Settlement Program	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$68,364	\$83,904	\$84,936	\$91,179
Employee Benefits	\$17,371	\$22,703	\$22,703	\$23,571
Operating Expenses	\$369	\$7,000	\$250	\$250
Other Services & Charges	\$0	\$0	\$0	\$0
Interdepartment Expense	\$4,793	\$5,000	\$5,000	\$5,000
Capital Outlay	\$0	\$1,393	\$0	\$0
Health Care - Contingency	\$0	\$0	\$0	\$0
Section Total:	\$90,896	\$120,000	\$112,889	\$120,000

# Early Settlement



## Performance Measures FY 2016 - 2017 Budget

**D = Discretionary**

**LM = Local Mandated**

**M = Mandated**

## Early Settlement Mediation & Settlement Conferences

D, LM or M	Performance Measures	FY 2013	FY 2014	FY 2015
<b>M</b>	Mediation Cases with Positive Outcome	456	420	410
<b>M</b>	Mediation Sessions Held	531	586	569
<b>M</b>	Settlement Conference Sessions Held	173	189	203
<b>M</b>	Mediator Volunteers' Service Hours	702	1,335	1,601
<b>M</b>	Adjunct Settlement Judge Volunteers' Service Hours	780	900	980

# Court Services



**Court Services Director**  
**Sherri Carrier**

## **TULSA COUNTY COURT SERVICES MISSION STATEMENT**



**TO PROVIDE QUALITY COURT SERVICES  
WHILE ENHANCING PUBLIC SAFETY  
FOR THE CITIZENS OF TULSA COUNTY**

The Tulsa County Pretrial Release program became known as the Tulsa County Division of Court Services in January of 2001. The Board of County Commissioners unanimously moved to expand an already successful pretrial program to a more diverse program to better serve the courts of the 14th Judicial District.

<b>Court Services</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$0	\$1,060,175	\$1,045,278	\$1,112,600
Employee Benefits	\$0	\$478,012	\$478,012	\$505,367
Travel	\$0	\$2,500	\$0	\$2,700
Operating Expenses	\$0	\$451,000	\$396,377	\$451,000
Interdepartment Expense	\$0	\$0	\$35,000	\$35,000
Capital Outlay	\$0	\$5,400	\$12,850	\$11,000
Contingency	\$0	\$0	\$0	\$0
Section Total:	\$0	\$1,997,087	\$1,967,517	\$2,117,667

# Court Services

## *Accomplishments for FY 2015-2016*

1. **Case Management System:** Court Services has continued to train team members on the Justware System and has implemented new reporting documentation for enhancements to all areas of the department.
2. **Supervisor Training:** Court Services has given supervisors the opportunity to attend effective supervisor training sessions that have enhanced their abilities to better understand team member issues, concerns and ways to handle difficult situations.
3. **Cross Training of Department:** Court Services has and will continue to cross train team members in all areas of the office. This provides a more productive environment and allows team members to have a better understanding of the entire department.
4. **Diversity Training:** Court Services has provided training to team members that enhances their capabilities to effectively interact with individuals with different backgrounds, cultures, sexual orientations and abilities.
5. **New Revenue Sources:** Court Services has effectively partnered with new specialty programs and did receive some grant funding for services.

## *Goals for FY 2016-2017*

1. **Case Management System:** To continue training and implementing new reporting documentation for enhancements to all areas of the department.
2. **Diversity Training:** To continue to provide effective diversity training sessions that will enhance team Members' capabilities to effectively interact with individuals with different backgrounds, cultures, sexual orientations and abilities.
3. **New Revenue Sources / Possible Cost Savings:** To continue to explore new revenue sources for services provided where appropriate. Also, to continue to analyze all areas of the office for any potential cost savings.
4. **Officer Training:** To enhance training provided to officers above the required yearly amount, including additional mental health training.

## MONITOR ATTACHMENT



## URINALYSIS TESTING MACHINE



# Court Services

## *Key Trends and Challenges for FY 2016-2017*

1. Court Services has had a significant increase in the number of clients being supervised that do not have a condition of an electronic monitoring device. These clients are participating in the Women in Recovery (WIR) Program, Domestic Violence Court Program and other specialty programs. In the future, because of the increased amount of team member time that it takes for supervision, this may require an additional Officer to supervise these caseloads, and / or restructuring some areas of the department to create a Lead Officer that could provide additional supervision for these types of cases.
2. Court Services continues to be asked by the Courts and by different criminal justice entities to perform more duties and responsibilities. Court Services is continually adjusting team members' duties and cross training to make services provided efficient and productive. The increased services provided to serve the requests of the criminal justice system may impact productivity and efficiency. In the future, this may contribute to the need for restructure and / or an additional team member.
3. Court Services has continued to expand services over the last several years, because of the increasing number of individuals going through the criminal justice system. The Tulsa County Criminal Justice System continues to have growing needs. Court Services resides in the basement of the Tulsa County Courthouse. The growing population of defendants that come to Court Services is creating an office space that is not able to handle the amount of people coming in for services. In the near future, Court Services will need more office space to be able to service all the needs of the defendants and the criminal justice entities. This will also enhance a more secure environment for team members.

## Community Service BEFORE Clean Up



## Community Service AFTER Clean Up



# Court Services

## Performance Measures FY 2016 - 2017 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

### Court Services

D, LM or M	Performance Measures Below:	2013 Actual	2014 Actual	2015 Actual	2016 Projected
D	# Pretrial Bond Releases	696	460	318	477
D	# New Cases - GPS Electronic Monitoring Program	305	296	256	320
D	# New Cases - Alcohol Monitoring Program	153	168	145	181
D	# Community Service Hours Worked	150,381	131,452	63,432	95,148
D	# Community Service Clients Added	4,727	4,237	1,994	2,991
D	# Urinalysis Tests Conducted	18,346	12,788	14,668	22,002
D	# Pretrial Assist For Bonding	NA	NA	776	1,000

## ELECTRONIC ANKLE MONITOR

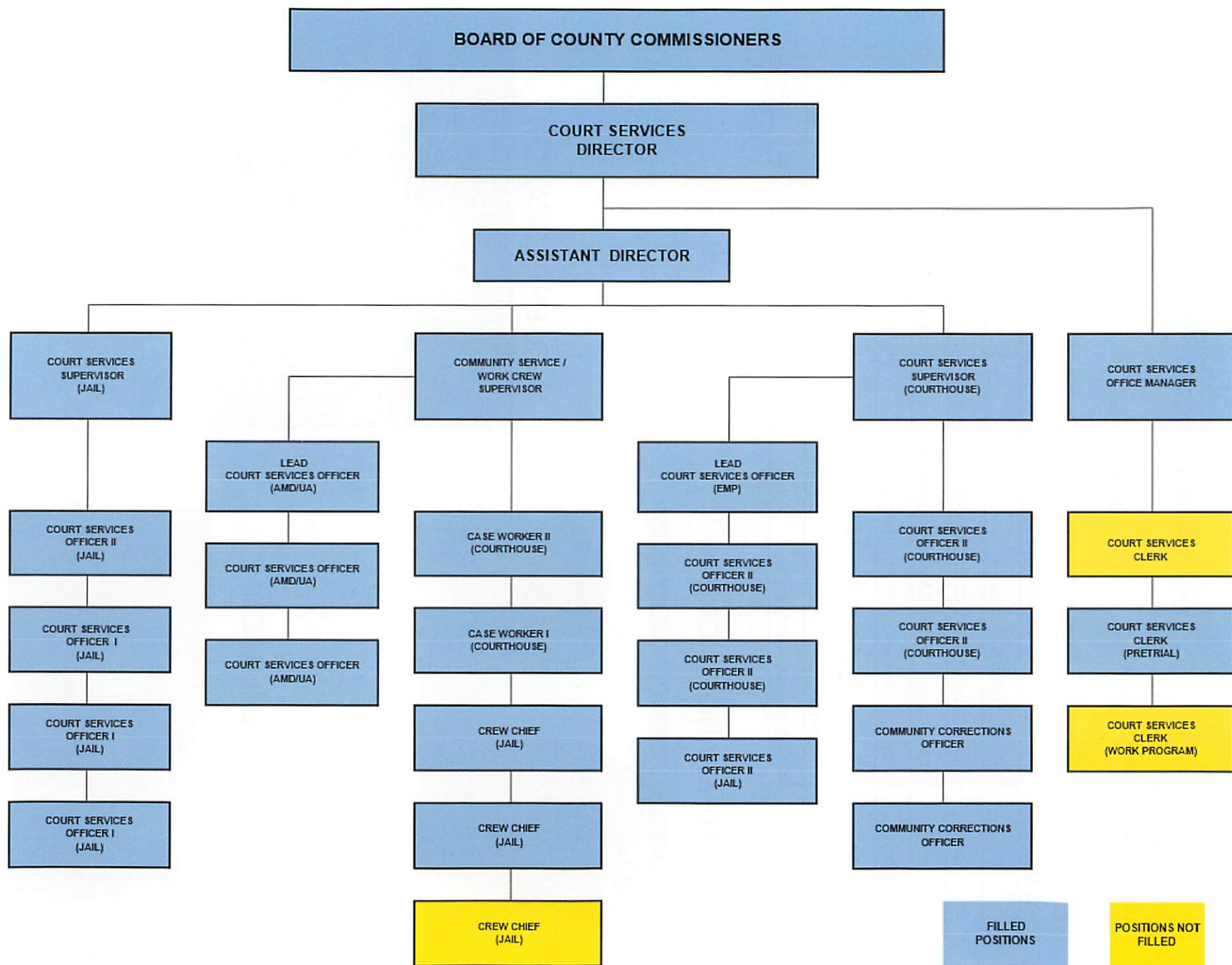


## CLIENT LOCATION



## CLIENT APPREHENSION







## County Parks



**County Parks Director**  
**Richard Bales**

*Our mission: "To improve the quality of life within the community, Tulsa County Parks promotes health and wellness, by providing opportunities in both natural and developed environments, where citizens and guests can enjoy recreation and leisure activities."*

Tulsa County has the only County-operated park system in the State of Oklahoma. Tulsa County Parks Department exists by permissive state legislation, allowing the Board of County Commissioners to operate a park system.

Additionally, the 7-member advisory Park Board meets quarterly and makes recommendations to the Board of County Commissioners.

### **Tulsa County Parks Department Facilities consist of:**

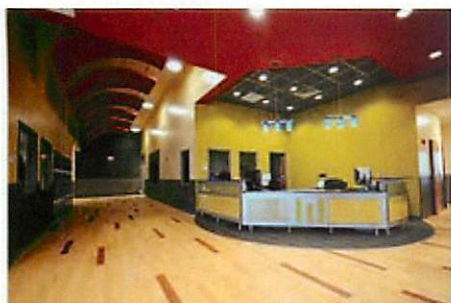


- 1000+ acres of land
- 5 recreation centers
- 23 lighted ball fields
- 25 lighted tennis courts
- 18 soccer fields
- 4 outdoor swimming pools
- 30.5 miles of hiking & walking trails
- 14.5 miles of bicycle trails
- 3 disc golf courses
- 2 public golf courses
- 14 covered picnic shelters
- 1 practice + training golf center
- 3,000,000 visitors per year

# County Parks

## Bixby Community Center

Large open space, meeting rooms and kitchen (all available for reservation) are just some of the notable amenities this facility has to offer.



## Chandler Park

Chandler offers an outdoor pool, lighted baseball/softball fields, nature trail with rock formations, large play structures, and a festival site for outdoor special events.



## South County Community Center

This modern Center features a full gymnasium, game room, aerobics/dance room, cardio/weight room, 3 meeting rooms, computer lab, multipurpose room and an arts/crafts room. The outdoor swimming pool showcases zero-entry construction and slide/diving area.



Haikay Creek offers lighted softball fields, a large play structure, disc golf course, jogging and walking trail, tennis courts, soccer fields and large open spaces.



## LaFortune Park & Golf Course

The combined LaFortune Community Center/Kaiser Library is a marvelous state-of-the-art facility. Lighted ball fields, outdoor swimming pool, walking and jogging trail, play structures, an 18 Hole, Par 72 Championship golf course and the first fully lighted, 18 Hole Par 3 golf course in the state, quality pro shops.



## O'Brien Park

Swimming Pool (outdoor, summer season), tables, grills, green spaces, tennis courts, ball fields and walking/jogging trail. O'Brien Golf Training Center is "our piece of Heaven" with its three hole layout.



## South Lakes Golf Course

18-Hole Championship course. This facility has excellent meal accommodations with tournament catering, quality pro shop, driving range & practice greens.

# County Parks

## *Accomplishments for FY 2015-2016*

### **Employee Development & Morale**

- Held 14th annual Employee Training Rodeo in October 2015
- Held 14<sup>th</sup> annual Employee Christmas Party in December 2015
- Worked with HR Department to develop training classes specifically designed for Park employees job duties and responsibilities

### **Facility and Activity Enhancement**

- Completed Phase III & IV Improvements to Tennis Center at LaFortune Park September 26, 2015
- Started Development of a Master Plan for Chandler Park
- Held 9th Annual Holiday Light Display at Chandler Park
- Installed new LED lighting along jogging trail at LaFortune Park
- Held Annual 1<sup>st</sup> Friday Free Outdoor Concerts in LaFortune Parks Garden May-Sept.

## *Goals for FY 2016-2017*

### **Employee Development & Morale**

- Revise format of annual Employee Training/Development Days in October 2016
- Hold annual Employee Christmas Party in December 2016
- Continue working with Human Resources on expanding training opportunities for staff to enhance promotional opportunities within department when they become available

### **Facility and Activity Enhancement**

- Continue to enhance programs and tournaments at LaFortune Park Tennis Center
- Install new store front Entry, HVAC systems and interior lighting system at O'Brien Recreation Center
- Develop a plan and budget for improvements to walking trail at LaFortune Park
- Construct new restroom in picnic area of LaFortune Park
- Install new exercise court at Haikey Creek Park
- Resurface existing tennis courts at Haikey Creek
- Replace existing HVAC units at O'Brien Recreation Center

## *Parks Department General Fund*

<b>Parks</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$3,524,320	\$3,483,540	\$3,669,000	\$3,763,997
Employee Benefits	\$1,644,140	\$1,775,468	\$1,735,421	\$1,867,355
Operating Expenses	\$228,424	\$253,444	\$253,444	\$0
Capital Outlay	\$0	\$118,900	\$33,657	\$0
Section Total:	\$5,396,883	\$5,631,352	\$5,691,522	\$5,631,352

# County Parks

## *Parks Fund*

Parks	Prior Year Actual FY-14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$192,456	\$229,720	\$212,514	\$220,000
Employee Benefits	\$23,823	\$40,709	\$28,504	\$18,784
Operating Expenses	\$1,439,411	\$1,770,972	\$1,752,324	\$2,158,022
Other Services & Charges	\$259,770	\$290,050	\$298,819	\$295,050
Interdepartmental Expense	\$32,578	\$32,000	\$32,000	\$32,000
Capital Outlay	\$2,357,996	\$500	\$489,459	\$500
Debt Service	\$477,297	\$536,049	\$536,049	\$536,049
Section Total:	\$4,783,332	\$2,900,000	\$3,349,669	\$3,260,405

## *South Lakes Golf Course*



## *Key Trends and Challenges for FY 2016-2017*

1. Park vandalism is increasing in many areas of our Park operation. Things like automobile break-ins in our parks' parking lots, particularly in our golf course parking lots, have increased steadily. The need to find cost effective and adequate solutions and preventative measures continues to stretch our limited budget and resources.
2. We continue to struggle to maintain all of our HVAC systems, but we have been able to hire a qualified employee to help maintain and repair as needed and our ability to stay on top of routine maintenance, etc., has improved some.
3. We continue to experience a large employee turnover rate in certain areas of the department. Many of our low-end entry level positions felt like a constant process of posting vacant positions and hiring replacement employees.
4. The department has undertaken a system-wide Energy Audit and is working in conjunction with INCOG on an Energy Loan program to provide funds specifically to replace all HVAC units and interior lighting in the O'Brien Recreation Center that has not been changed out to more energy efficient lighting systems to date.

# County Parks



## Performance Measures FY 2016-2017 Budget

D = Discretionary  
LM = Local Mandated  
M = Mandated

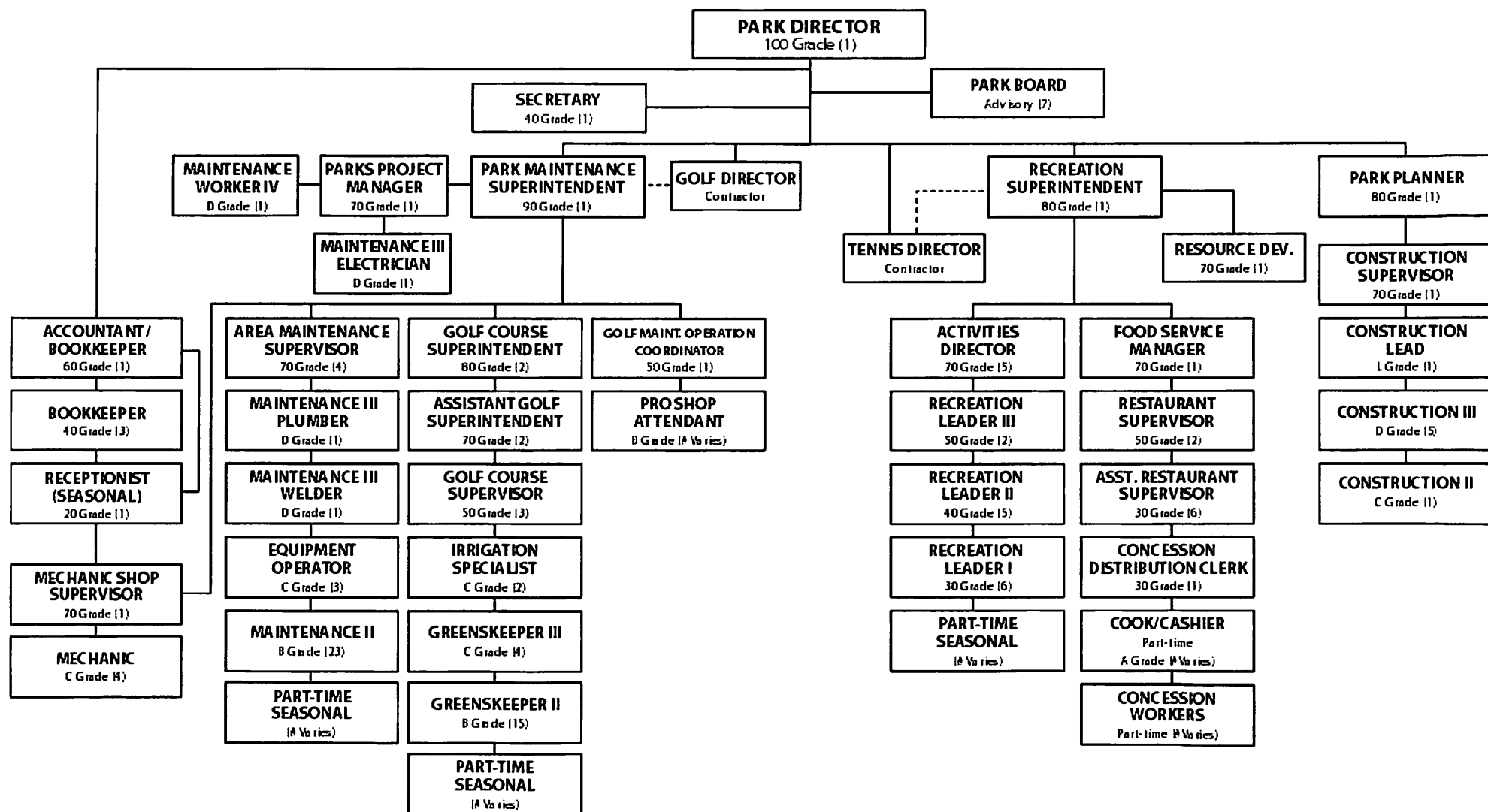
### Parks

D, LM or M	Performance Measures	2014 Projected	2014 Actual	2015 Projected	2015 Actual	2016 Projected
D	Park Maintenance Expenses	\$ 147,000.00	\$140,924	\$150,449	\$144,310	\$ 172,449.00
D	Facility Maintenance Requests	40	40	35	71	60
D	Avg. Community Center Hours per Week	266.5	266.5	268.5	266.5	266.5
D	Day Camps Held	12	12	12	12	12
D	Facilities Rental Revenue	\$ 65,000.00	\$ 83,241.42	\$ 85,000.00	\$ 97,021.25	\$ 100,000.00
D	Number of Events Held	36	29	29	33	33
D	Number of Participants	18,985	19,044	19,300	17,306	17,300



# PARKS DEPARTMENT ORGANIZATION CHART

## JANUARY 2016



## Section IV



## Section IV

### Other Offices

*District Attorney*  
*Election Board*  
*Juvenile Bureau*  
*Public Defender*

# District Attorney's Office



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

## **Our Mission is:**

To ensure that our legal system effectively protects each of us, our families and our communities from crime, delinquency, abuse and other threats to the peace and safety of society, and to provide effective representation of County Officers. We will strive to incarcerate violent offenders, protect victims' rights, hold juvenile offenders accountable for their actions, advocate for children, preserve family values, and uphold the law and Constitutions of our great state of Oklahoma and the United States.

## **What does the District Attorney do?**

As chief prosecutor for the Fourteenth District of Oklahoma, Kunzweiler and his staff of prosecutors literally serve as the people's attorneys. Elected by Tulsa County voters in November 2014, Kunzweiler and his staff are responsible for reviewing police investigations to determine whether the facts, evidence, and law warrant filing a charge to initiate a criminal prosecution against a named person.

Approximately 50 attorneys and 50 support staff work under the District Attorney's direction. They prosecute criminals, advocate on behalf of crime victims and deprived and neglected children, collect restitution for crime victims and business owners, supervise those on probation for misdemeanor and low-level crimes and promote crime prevention. The DA also represents Tulsa County and all its Elected and appointed Officials and Boards in civil legal matters.

## **District Attorney's Office**

<b>District Attorney - County Portion</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Travel	\$2,188	\$12,000	\$2,500	\$12,000
Operating Expenses	\$29,413	\$34,846	\$35,360	\$33,000
Other Services & Charges	\$480,351	\$535,148	\$535,148	\$562,455
Section Total:	\$511,952	\$581,994	\$573,008	\$607,455
<b>District Attorney - State Funds</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Operating Expenses	\$174,337	\$245,000	\$245,000	\$245,000
Interdepartment Expense	\$23,071	\$0	\$0	\$0
Section Total:	\$197,408	\$245,000	\$245,000	\$245,000
<b>Department Total</b>	<b>\$709,360</b>	<b>\$826,994</b>	<b>\$818,008</b>	<b>\$852,455</b>

# District Attorney's Office

## *Accomplishments for FY 2015-2016*

1. Liability for County Officials was minimized by effective brief writing, discovery and motion practice, which resulted in the dismissal of several cases before any discovery was conducted, as well as more effective settlement negotiations.
2. The Civil Division issued 8 legal opinions (not including informal inquiries), handled 4 EEOC charges, 261 expungement cases and numerous other forms of potential litigation for County Officials.
3. Civil Division attorneys prevented litigation by reviewing over 514 contracts, resolutions and other legal documents for County Officials. Taxpayer funds were safeguarded further by reviewing 77 tort claims.
4. The Civil Division also prepared and filed 155 BOCC Answers and 146 Treasurer Answers to Foreclosures, Quiet Titles, Eminent Domain, and Condemnation cases in Federal and State Court.
5. The Civil Division continues to work with the Tulsa County Sheriff's Office and the Tulsa County Criminal Justice Authority in an attempt to recover costs of housing DOC ready inmates.
6. The Civil Division has continued to work with the BOCC and the TCCJA on a new Detention Agreement with the City of Tulsa in an effort to recover the costs of housing and transporting the City of Tulsa municipal inmates.
7. The Civil Division responded to 38 subpoenas, assisted with 5 out-of-State witness requests, reviewed 331 lis pendens cases for the Treasurer's June Resale, reviewed 605 bond forfeitures, processed 7 Board of Equalization tax protests, handled tax intercept hearings and responded to numerous open records requests.
8. The Civil Division responded to over 65 verbal inquiries from County Officers and employees by providing written and oral legal opinions.
9. The Civil Division began working with the individual County departments in an effort to update and develop relevant County policies.
10. The Civil Division continues to provide daily legal advice and direction to all Officers, employees and Boards associated with Tulsa County.

## *Goals for FY 2016-2017*

1. To continue to implement strategies and protocols that provide the highest and most professional level of legal service possible to Tulsa County's Officers and employees.
2. To utilize updated computer software to streamline internal database records and improve search capabilities, allowing for more efficient service to County Officers and employees.
3. To lessen the response time for legal opinions for County Officers.
4. To increase the number of cases which are dismissed during motion practice prior to the discovery stage, as well as minimize liability on cases which are not dismissed.
5. To attend legal training in areas relevant to the representation of County Officials.

## District Attorney's Office



### *Key Trends and Challenges for FY 2016-2017*

The Civil Division strives to address the challenge of meeting the legal needs of County Officials promptly during a time of rising litigation and increasing public scrutiny. We continue to see a stream of 42 U.S.C. § 1983, as well as employment and labor lawsuits, in addition to an increasing number of tort claims, subpoenas, open records requests and contracts. The challenge is for our division to attain superior competency in these areas while continuing to provide expert counsel and legal services in all other areas for diverse County clients. We continue to strive to provide a timely response to verbal inquiries from all County Officers and employees on a myriad of legal topics and factual scenarios.

### Performance Measures FY 2016 - 2017 Budget

D = Discretionary

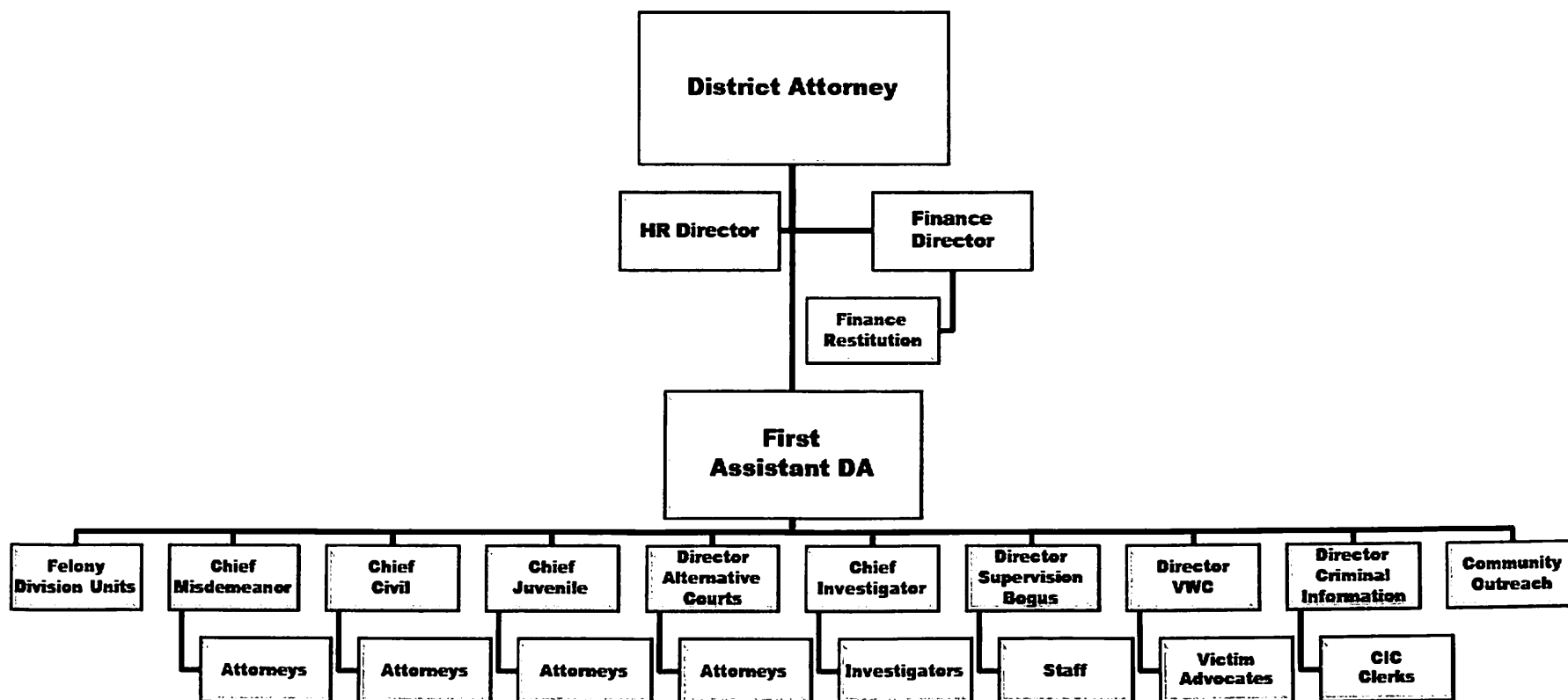
LM = Local Mandated

M = Mandated

District Attorney

D, LM or M	Civil Department - Performance Measures Below:	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected
M	Prepared answers in which the Tulsa BOCC was a named party	135	142	155	160
M	Issue legal opinions for all County Departments	58	69	74	80
M	Review contracts for all County Departments	325	418	514	605

## Tulsa County District Attorney Organizational Chart | 2016



## Election Board



*Election Board Secretary  
Patricia Brown Bryant*

The Tulsa County Election Board currently consists of three Board Members and a staff of nineteen. The Board Members are Clint Parr, Chairman; Elaine Dodd, Vice-Chairman and Patty Bryant, Secretary. The Chairman and Vice-Chairman are appointed by their political party and the Secretary is appointed by her Tulsa County senators. All appointments are certified by the State Election Board. The Chairman and Vice-Chairman are present when the Board is taking any action, such as certifying election results or conducting a contest of candidacy hearing. The Secretary of the Election Board actually directs the Board and oversees the administration of the office. Within the staff, there are several employees who perform many job functions. The Assistant Secretary executes many functions in conjunction with the Secretary. The Election Services Coordinator is responsible for a large portion of the preparation of all the elections that are conducted. The various types of elections are: Statewide Regular Primary, Runoff and General, Presidential Primary, Annual School, Special School, Regular Municipal, Special Municipal and County Specials. The preparation time for an election takes weeks and sometimes even months.

In addition to the regular employees, the Tulsa County Election Board employs over 1200 precinct officials, over 40 Absentee Voting Board Members and many part-time election night workers.

The Accounting Department at the Election Board is responsible for the payrolls of all areas performing services and also the billing of each entity calling for an election. The Election Setup Department enters all the specific parameters for each election on the computer so that the ballots will be counted electronically. Other departments at the Election Board include Registration and Information, where currently approximately 330,000 Tulsa County voter registration documents are kept and updated according to residency. This department is also responsible for applying vote credit for each voter after each election. The Precinct Official Coordinator is responsible for all precinct official training and staffing of all 262 precincts; this department is additionally responsible for finding and maintaining all polling locations in Tulsa County.

# Election Board



## *Accomplishments for FY 2015-2016*

- 1) **Repurposed the Front Portion of the Office to Assist the Increased Number of Physically Limited Voters that Vote Early.** The decrease in the number of media representatives at the Election Board on election night has enabled repurposing of an area in our office. This area will now accommodate part-time workers during our heavy workload and on the days we have in-person absentee voting, a more comfortable area for voters that need to sit or are unable to stand while voting.
- 2) **Rebuilding and Repairing Damaged and Worn Voting Device Tubs.** We continue to rebuild and repair the voting tubs that get damaged during transit from the Election Board to the polling places each election. Our technicians have also inspected all the voting booths and repaired those in need of repair, as well as marking each one in such a way as to assist in more efficient delivery, pickup and storage when transporting them from the Election Board to the polling places and back.
- 3) **Ethics Filings.** The Election Board now receives and maintains ethics filings for County office candidates and elected officials. The filings are maintained in a physical file as well as electronically to allow open records requests to be processed efficiently.

## *Goals for FY 2016-2017*

- 1) **Relocate the Election Board to the Center of the Voters/Center of the County.** We believe relocating the Election Board to the center of the voters and the county would be advantageous in serving the voters of Tulsa County. A modern, larger facility in an easily accessible location would allow the Election Board to create a more efficient operation to meet the public's needs now and in the future.
- 2) **Election Day Phone Service.** We continue investigating methods to increase our capability to effectively handle the extremely large number of incoming phone calls on election day. The information many callers are asking about is currently on the website, however many people still prefer to call.
- 3) **Locating Polling Locations.** This office continues to explore options for providing the best possible precinct polling locations to process Tulsa County voters efficiently.

# Election Board

## *Key Trends and Challenges for FY 2016-2017*

1. **Precinct Official Recruitment.** We struggle to find creative ways to recruit Precinct Officials to work at the polls on election day. Finding and keeping a sufficient number of Precinct Officials becomes more difficult with each election. We realize the compensation of the Precinct Official is a huge factor, as the job only pays from \$87.00 - \$97.00 per election with an average day of 13-14 hours, which is below minimum wage. This compensation rate is established by the Oklahoma Statutes. With the budget deficiencies the state is experiencing, we do not anticipate there being an increase anytime soon.
2. **Maintaining Adequate Polling Locations.** Because of safety issues, many schools are no longer an option. Many of the churches that have provided a polling site have closed or can no longer allow voting there. It is a challenge to replace these locations with a facility that meets ADA requirements.
3. **Technology.** Staying abreast of the continuously changing technology in order to provide as much current election information as possible to the public is in itself a challenge. Our website is updated frequently to provide information about the current upcoming election, including sample ballots.

<b>Elections Staff</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Salaries & Wages	\$909,368	\$1,039,803	\$994,109	\$1,171,334
Employee Benefits	\$346,216	\$399,767	\$363,972	\$399,367
Travel	\$942	\$16,500	\$11,118	\$59,700
Operating Expenses	\$206,945	\$277,720	\$289,274	\$405,387
Other Services & Charges	\$3,003	\$25,000	\$5,000	\$25,000
Interdepartment Expense	\$6,028	\$13,040	\$13,040	\$13,040
Capital Outlay	\$94,497	\$15,500	\$6,183	\$13,500
Section Total:	\$1,566,999	\$1,787,330	\$1,682,696	\$2,087,328

# Election Board

## Performance Measures FY 2015-2016 Budget

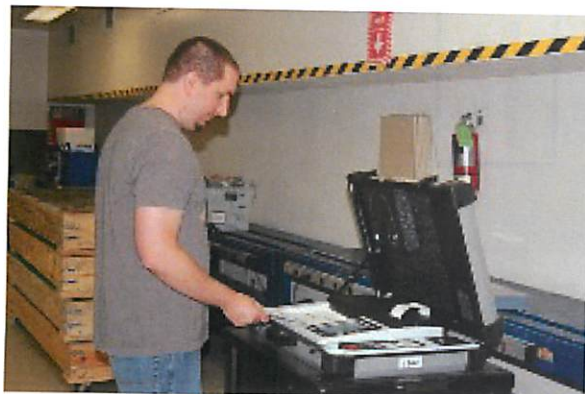
D = Discretionary

LM = Local Mandated

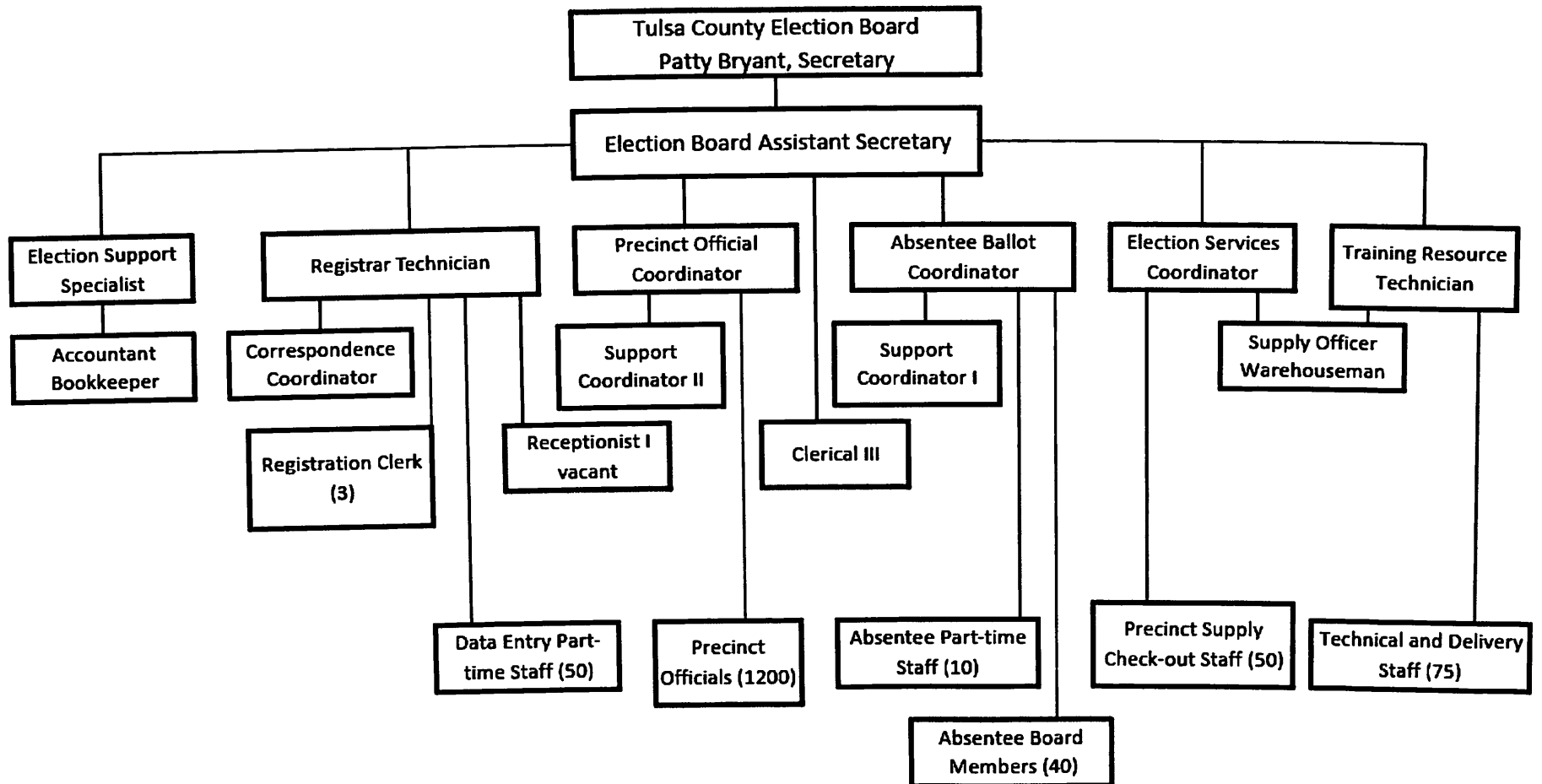
M = Mandated

### Election Board

D, LM or M	Performance Measures Below:	2011/2012 Actual	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Projected
M	Voter Registration Applications Received	30,953	47,114	51,513	28,522	43,200
M	Voter ID Cards Mailed	131,391	49,402	53,860	32,148	42,000
M	Voter ID Cards Returned Undeliverable	27,628	1,721	15,061	1,794	2,000
M	Rejection Letters Mailed	1,067	1,601	1,711	1,297	2,000
M	Rejection Letters Returned	148	253	314	364	500
M	Cancellation of Voter Registrations	26,312	8,116	14,194	25,037	8,600
M	Precinct Change Letters Mailed with ID Cards	18,172	24,748	31,012	20,068	17,400
M	Registered Voters as of December 31	347,361	336,200	326,335	333,743	325,101
M	Number of Absentee Ballots Distributed	13,511	26,308	19,600	15,466	24,447
M	Number of Absentee Ballots Returned	6,973	17,714	10,900	8,093	14,988
M	Number of Early Voters	4,318	13,477	5,200	5,707	14,096
M	Number of Entities Holding Elections	21	23	21	27	30
M	Number of Election Dates	9	6	7	7	9
M	Number of Precinct Officials Trained	2,292	1,413	1,066	169	1,175
M	Number of Precinct Official Payments Made	6,410	4,671	3,068	2,899	3,543
M	Number of Regular Staff Overtime Hours worked	3,835	5,737	3,013	2,513	2,100
M	Number of Hours Worked by Temporary Employees (Not Precinct Officials)	16,150	16,307	16,290	12,074	3,270
M	Number of Regular Ballots Counted	246,247	357,113	299,633	238,941	174,577
M	Number of Provisional Ballots Counted	134	403	123	261	333
D	Number of Hits on the Elections Webpage		105,706	13,655	49,792	54,728
D	Number of Hits on Sample Ballots on Elections Webpage		55,133	59,000	19,727	18,000



## ORGANIZATIONAL CHART



# Juvenile Bureau of the District Court



**Juvenile Bureau Director**  
**Justin Jones**

## Mission

*The Tulsa County Juvenile Bureau will collaboratively promote and administer prevention, justice and effective treatment in a fair, timely and appropriate manner with dignity and respect for the needs of children, youth and families and the safety of our community.*

Oklahoma developed one of the first juvenile courts in the country in 1909. In 1950, the Tulsa County Juvenile Court was established in its own facility and provided a judge specializing in juvenile law. In 1968, a juvenile center was built to house the courts and the supportive programs for the juvenile justice system.

The programs of the Juvenile Bureau serve those youth and families involved in the juvenile courts, or at risk for involvement. The Juvenile Bureau serves over four thousand youth and their families per year and provides the following services and programs.

### INTAKE

The Intake Department receives all referrals of youth that have committed an offense, conducting an assessment and recommending a disposition. The majority of referrals are diverted out of the juvenile justice system and into community services for further follow up.

### PROBATION

The Probation Department serves youth and families that have been found to be delinquent. Probation functions as both counseling and monitoring for the youth. Over ninety percent of the youth that complete probation do not reoffend.

### DETENTION HOME

The Detention Home is a twenty-four hour a day programmatic and structured secure custody operation utilized as a temporary holding facility for youth pending a court appearance or placement by the court. While in detention, youth are involved in skill building programs and educational classes taught by Tulsa Public Schools.

### L.I.F.E. PROGRAM

The L.I.F.E. Program (Lakeside Intensive Family Empowerment Program) provides intensive, family based therapeutic services to families in the juvenile system. L.I.F.E. utilizes a trauma-responsive, solution-oriented model to assist families in the positive development of their children.

### PHOENIX PROGRAM

The Phoenix Rising Alternative School is a collaborative effort with the Tulsa Public Schools. Phoenix provides a wraparound life/skill academic program to students/families who have been unsuccessful in mainstream public education and need intensive services to complete their education and exit the juvenile justice system.

# Juvenile Bureau of the District Court

## *Accomplishments for FY 2015-2016*

1. Instituted cost saving measures to include maximizing the use of County vehicles whereby savings could fund necessary/critical equipment and infrastructure needs
2. Updated all job descriptions within the Bureau that were outdated and / or no longer viable
3. Realigned and filled some FTTE positions to be more efficient and effective
4. Acquired the CIC after Youth Services cancelled their contract with the City of Tulsa and the Office of Juvenile Affairs
5. Completed a targeted assessment/evaluation of Family Drug Court from an external evaluator
6. Placed additional emphasis on employee training and succession planning to include accenting employee retention
7. Increased and expanded duties of certain positions to improve communication, documentation and effectiveness in complying with our mission statement
8. Developed a new mission statement and rebranding as Tulsa County Family Justice Center
9. Developed with County I.T. a first website for the Bureau
10. Issued the first Annual Report in over a decade
11. Issued the first quarterly newsletter which focuses on advancing the knowledge of best practice internally and external to the Bureau.

## *Goals for FY 2016-2017*

1. Detention Home will institute the Prison Rape Elimination Compliant Act (PREA)
2. Implementation of the Youth Level of Service Inventory Assessment (YLSI) in Intake and Probation
3. Completion of the first ever external recidivism study of the Bureau to include other outcomes and a review of our practices and policy with a gap analysis
4. Improve outcomes at Phoenix Rising Alternative School, to include but not limited to, reduced class absenteeism, reduced serious incidences, and improved evidenced based programming beyond required class work
5. Eliminate Bureau operated programs and or referral sources that are not evidenced based and have no measurable outcomes (this will extend beyond FY 2016-2017)
6. Complete the development and issuance of all new and revised policies

# Juvenile Bureau of the District Court

## *Trends for FY 2016-2017*

1. Increase in dual status children (both deprived and delinquent)
2. Increased use of data and evidenced driven management
3. Decreasing state revenue to our Community Intervention Center (CIC) and Detention Home
4. More youth with mental illness
5. More youth by federal definition are homeless
6. Increased disparity by race on those youth referred to the Bureau
7. Increased probation caseload size

## *Challenges for FY 2016-2017*

1. Maintaining efficiencies and effectiveness in current Juvenile Court House and Detention facilities without compromising the budget while we await a new location and subsequent building
2. Effectively addressing the criminogenic issues that affect delinquency with limited resources
3. Leading our Phoenix Rising Alternative School to the next phase of evolution whereby we improve outcomes beyond graduation rates and attendance...to recidivism rates and successful employment, training and education after graduation
4. Unification and blending certain aspects of our CIC to our traditional juvenile court intake unit to ensure continuity of service and reduce any duplications
5. Locating and securing required additional funding for the increase in Parental Competency Evaluations and the legislative change on juvenile competency evaluations
6. The need for additional residential treatment for the youth we serve

# Juvenile Bureau of the District Court

## Juvenile Bureau General Fund

### Juvenile Bureau of the District Court

Juvenile Administration	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$556,997	\$672,248	\$520,324	\$520,324
Employee Benefits	\$231,367	\$283,772	\$178,588	\$178,588
Travel	\$37	\$70	\$0	\$70
Operating Expenses	\$16,141	\$9,065	\$7,745	\$9,065
Interdepartment Expense	\$32,314	\$20,100	\$20,100	\$20,100
Capital Outlay	\$0	\$1,500	\$1,500	\$1,500
Section Total:	\$836,857	\$986,755	\$728,257	\$729,647
Juvenile Probation	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$1,127,962	\$1,233,008	\$1,107,950	\$1,107,950
Employee Benefits	\$511,195	\$574,931	\$511,896	\$511,896
Travel	\$83,846	\$110,600	\$51,600	\$110,600
Operating Expenses	\$159,093	\$226,710	\$219,412	\$226,710
Interdepartment Expense	\$40,309	\$0	\$0	\$0
Capital Outlay	\$4,468	\$4,500	\$3,000	\$4,500
Section Total:	\$1,926,873	\$2,149,749	\$1,893,858	\$1,961,656
Juvenile Intake	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$571,519	\$625,324	\$722,700	\$822,372
Employee Benefits	\$227,653	\$262,731	\$368,413	\$368,413
Travel	\$0	\$0	\$0	\$0
Operating Expenses	\$644	\$1,780	\$400	\$1,780
Capital Outlay	\$0	\$0	\$0	\$0
Section Total:	\$799,817	\$889,835	\$1,091,513	\$1,192,565
Juvenile Capital Projects	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Capital Outlay	\$0	\$2,920,225	\$2,920,225	\$0
Section Total:	\$0	\$2,920,225	\$2,920,225	\$0
Juvenile Phoenix Program	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$331,053	\$316,403	\$316,403
Employee Benefits	\$0	\$140,746	\$136,643	\$136,643
Travel	\$0	\$8,300	\$1,500	\$8,300
Operating Expenses	\$0	\$1,600	\$500	\$1,600
Capital Outlay	\$0	\$0	\$0	\$0
Section Total:	\$0	\$481,699	\$455,046	\$462,946
Juvenile L.I.F.E. Program	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$869,250	\$469,435	\$580,031	\$580,031
Employee Benefits	\$349,318	\$196,009	\$246,543	\$246,543
Travel	\$27,038	\$31,600	\$25,400	\$28,000
Operating Expenses	\$55,457	\$52,789	\$58,539	\$56,389
Interdepartment Expense	\$0	\$0	\$0	\$0
Capital Outlay	\$8,613	\$0	\$0	\$0
Section Total:	\$1,309,676	\$749,833	\$910,513	\$910,963
Juvenile Detention General Fund	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Operating Expenses	\$0	\$570,000	\$570,000	\$570,000
Section Total:	\$0	\$570,000	\$570,000	\$570,000
Department Total	\$4,873,222	\$8,748,096	\$8,569,412	\$5,827,777

# Juvenile Bureau of the District Court

## Juvenile Detention Fund

Juvenile Detention	Prior Year Actual FY14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$1,986,837	\$2,470,124	\$2,267,614	\$2,466,624
Employee Benefits	\$882,199	\$1,133,164	\$1,086,598	\$1,152,136
Travel	\$8,241	\$5,627	\$5,627	\$5,627
Operating Expenses	\$279,974	\$321,214	\$318,914	\$321,214
Interdepartmental Expense	\$9,738	\$3,739	\$6,126	\$3,739
Capital Outlay	\$3,623	\$17,500	\$17,500	\$17,500
Section Total:	\$3,170,610	\$3,951,368	\$3,702,379	\$3,966,840

## Performance Measures FY 2015 - 2016 Budget

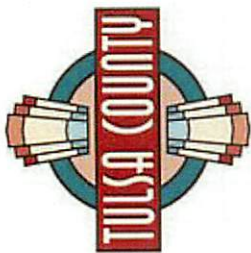
D = Discretionary

LM = Local Mandated

M = Mandated

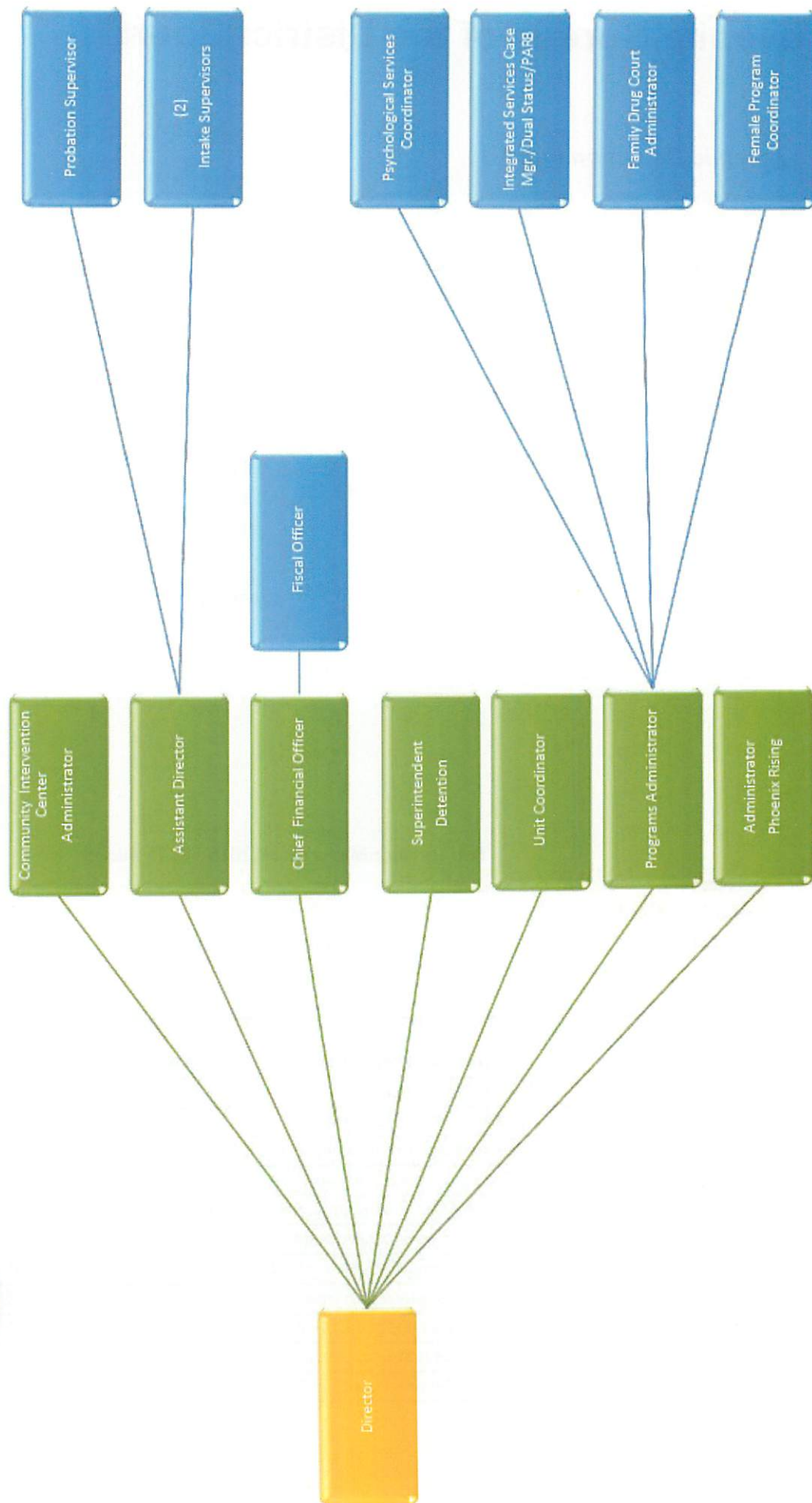
## Juvenile Bureau of the District Court

D, LM or M	Performance Measures	2012 Actual	2013 Actual	2014 Projected	2014 Actual	2015 Projected	2015 Actual
M	# of youth served	2,512	2,735	2,850	3,039	3,050	2,993
M	# of CHINS assessments	426	350	350	325	330	315
M	# of referrals to the Office of Juvenile Affairs	44	42	40	38	39	51
M	# of referrals to community services	1,760	2,000	2,000	1,500	1,400	1,300
M	Average daily # of Probation youth	320	380	385	330	340	326
M	# of youth completing Probation	322	350	360	320	330	340
M	# of youth served during the year by Probation	395	440	450	420	430	420
M	# of juveniles referred to Intake	2,512	2,735	2,850	3,039	3,050	2,993
M	# of juveniles admitted to Detention	608	512	500	470	460	866
M	Average # of days stay in Detention	14	14	14	14	14	15
M	Average daily # of detained youth in Detention	44	50	50	43	45	43



# Tulsa County Juvenile Bureau

## Administration



6/2/2016

# Public Defender



**Chief Public Defender**  
**Rob Nigh**

The office of county indigent defender shall be assumed by such attorneys, authorized to practice law in the State of Oklahoma, as shall be appointed either on a full-time or part-time basis by the judges of the courts of record of such county and shall continue to serve at the pleasure of said judges, and the attorney designated by said judges as the person in charge of such office shall be the county indigent defender, and all other attorneys who may be appointed to assist such county indigent defender shall be designated as assistant county indigent defender, of such county.

It shall be the duty of the office of the county indigent defender to represent as counsel anyone who appears for arraignment without aid of counsel, and who has been informed by the judge that it is his right to have counsel, and who desires counsel, but is unable to employ such aid; and upon order of a district judge of such county he shall investigate any matter pending before said judge and report to him in the manner prescribed by said judge. If the defendant is admitted to bail and the defendant or another person on behalf of the defendant posts a bond, other than by personal recognizance, this fact shall constitute a rebuttable presumption that the defendant is not indigent.

Public Defender	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$0	\$0	\$67,667	\$0
Employee Benefits	\$0	\$0	\$21,045	\$0
Operating Expenses	\$23,664	\$40,500	\$22,100	\$22,000
Interdepartment Expense	\$14,129	\$0	\$17,000	\$17,000
Capital Outlay	\$14,028	\$14,000	\$6,000	\$10,500
Section Total:	\$51,821	\$54,500	\$133,812	\$49,500

# Public Defender

## STATEMENT OF GOALS

Our goals remain the same as they were last year, but we intend to build upon and expand the progress we have made. Stated at a foundational level, the Tulsa County Public Defender's Office intends to provide the indigent accused, and the juvenile and civil clients we serve the best representation attainable from any source, public or private. For purposes of criminal cases, this means compliance with the ABA Standards for criminal justice. Those standards were stated succinctly by Judge Richard P. Matsch in *United States v. McVeigh*.

### The Defense Function

"Preparation for the defense of those accused of criminal conduct roughly parallels the government's pre-charge investigation. The defendant may obtain discovery and inspection of government information under Fed.R.Crim.P. 16. Defense counsel must go well beyond such discovery. The advocate for the accused has both an ethical obligation and constitutional duty to conduct a thorough factual investigation and legal analysis. See ABA, Standards for Criminal Justice, Standard 4-4.1 and commentary." *United States vs. McVeigh*, 918 F.Supp. 1452, 1459 (W.D. Okla. 1996) (emphasis supplied.)

Last year was a transitional year for the Public Defender's Office in a number of areas. In late 2014, the Tulsa County District Court requested an independent assessment of the Tulsa County Public Defender's Office by Julia L. O'Connell, Public Defender for the Northern and Eastern Districts of Oklahoma, and Stephen J. Greubel, Assistant Public Defender for the Northern District of Oklahoma. The report of that assessment identified a number of core issues which had to be addressed in order for the office to continue to function.

We are very pleased to report that significant progress has been made toward correcting each of these issues, and we remain committed to continuing the improvements that have already been achieved. Over the course of the last year, a number of transformative steps have been accomplished. We have:

1. Initiated the practice of having attorneys meet and visit with our clients on the same day we are appointed. This occurs by having attorneys at the jail during video arraignments, meeting the clients to whom we have been appointed, and gathering the most pressing facts for representing them effectively. To my knowledge this has never occurred before in Tulsa County.
2. Set up an "e-mail" communication system with inmates, which allows us to respond to inmate questions the same day they are posted.
3. Installed an electronic check-in system for employees, which allows us to locate and communicate effectively with our colleagues.
4. Reduced the number of clients awaiting competency restoration from thirty (30) clients to zero (0). This occurred through motions to hold the Oklahoma Department of Mental Health in contempt for failure to transport our clients from the jail to a mental health facility for mental health treatment after the Court had ordered them into the custody of the Department for restoration to competence.
5. Sent thirteen (13) attorneys to trial schools in four (4) states.
6. Expanded and improved the Women's Defense Team through collaboration with Family and Children's Services, and a generous grant from the George Kaiser Family Foundation (GKFF). We believe that the Women's Defense Team and Women in Recovery are largely responsible for making Tulsa County the only county in Oklahoma that has decreased the number per capita of women sent to DOC custody.

## Public Defender



7. Obtained funding from the Oklahoma Supreme Court to hire a tremendously skilled and experienced trial attorney to focus specifically upon defense of homicide cases. This has improved our performance over-all by reducing the number of murder cases attorneys with full felony dockets are required to handle.
8. Obtained funding from the Supreme Court to hire an attorney who spends a large percentage of her time in preparation of mitigation submissions for potential capital cases. Through her efforts we were able to present compelling mitigation evidence which assisted the District Attorney in decisions not to seek the death penalty. Due in large part to these efforts, we currently have no capital cases pending, which results in a huge savings of resources for the State, the Court, and the Public Defender's Office.
9. Through another grant from GKFF and 501TechNet, we have designed and launched a website which provides increased contact with our clients, the public, and potential employees.
10. Obtained funding from the Oklahoma Supreme Court to provide a small raise to every employee of the office, which has helped us come closer to parity with the salaries of the District Attorney employees, and has been a significant factor in increasing morale.
11. Obtained funding to hire a fourth investigator, which helps us maintain standards of effective representation through investigation of all plausible lines of defense.
12. Obtained a grant for Technical Assistance through the Department of Justice's Bureau of Justice Assistance, which has helped us expand continuing services to our clients on probation. We are now building a system which helps our clients succeed in completion of the complex requirements of probation. In this way we reduce recidivism and applications to revoke suspended or accelerate deferred sentences. We are devoted to reduction in the number of "repeat customers."
13. Through another generous grant from the GKFF we were able to launch an electronic case management system, which computerizes the office for the first time.
14. Obtained a grant from the Oklahoma Bar Foundation which provided fifty (50) "chromebooks" for remote access to all of our case files. The importance of this new system cannot be overstated. It permits immediate access to case files and documents, and also allows us to track and report critical information concerning attorney caseloads, prosecutorial charging trends, case results, and other key areas which will allow us to identify areas where we must improve.
15. We have been able to avoid the expenses for the electronic case management system because of the GKFF grant. However, beginning next year, in approximately October of 2017, we will incur around \$30,000.00 (\$2.50 per case) for the ongoing maintenance of the software each year from that point forward. This will be billed to our office (Tulsa County) on a monthly basis at the rate of approximately \$2,500.00 per month.
16. We have also drafted and implemented for the first time policies and procedures for the Public Defender's Office, and policies and procedures for interns and clerks. These guidelines set forth the standard of practice to which we are committed.
17. We have specifically articulated our mission statement, priority goals, and vision for the future as an office. These values are published on our newly created website.

# Public Defender



## ***Goals for FY 2016-2017***

Our goals for the coming year are to build upon and improve implementation of the changes that have taken place over the last year. Specific areas we will address include:

1. Continued expansion of the Holistic approach started by the Women's Defense Team and expansion of that approach to serve the needs of all of our clients, including men.
2. Effective implementation of the March 4, 2015, Policies and Procedures Manual, particularly in the areas of standards of practice and effective representation of the office's clients.
3. We will seek out, identify, and have attorneys enrolled in intensive trial court clinics which best serve the needs of our current attorneys.
4. We will improve the team-based attorney assignment system, which pairs experienced and effective assistant defenders with less experienced but ambitious trial lawyers in order to implement best practices for all pending cases.
5. We will also re-emphasize the importance of the juvenile and civil divisions of the office. Under previous systems these divisions were recognized and treated with respect but remained as an afterthought instead of a priority. Particularly with juvenile, the decisions that are made in connection with designations as delinquent or deprived have lifelong consequences for our clients. In order to make sure we are providing the most effective representation possible it may be necessary to add attorneys and/or staff to these critical divisions. We have assigned some of our most dedicated and experienced attorneys to the juvenile division, in a major effort to improve the services we provide to our juvenile clients.

## ***Key Trends and Challenges for FY 2016-2017***

We believe that the past year has set the stage for the Tulsa County Public Defender's Office to become one of the pre-eminent defender offices in the nation. This will occur not because it is our goal, but because we succeed in our primary goal of providing the most effective representation for our clients available from any source. Our indigent clients should receive the quality of representation that meets or exceeds the quality of representation available to citizens with sufficient funds to hire private counsel.

# Public Defender

## Performance Measures

### TWELVE MONTH RUNNING TALLY

2014	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	TOTAL
FELONY CASES	343	297	310	340	347	350	371	370	355	375	290	374	4122
FELONY REVOCATION	59	46	38	44	46	62	36	56	46	46	40	28	547
FELONY ACCELERATION	43	28	33	38	33	29	32	34	34	39	37	14	394
MOTION TO MODIFY	0	0	0	0	0	0	0	0	0	0	0	0	0
AFTER PH APPTMENTS	13	14	11	15	13	16	20	13	16	23	12	1	167
MISD. CASES (Domestic)	31	24	23	46	27	28	33	32	29	41	16	38	368
MISD. CASES (NON-Domestic)	100	68	92	89	99	105	105	130	119	112	87	116	1222
MISD. ACCELERATION	12	16	10	9	8	16	10	13	10	25	5	13	147
MISD. REVOCATION	30	34	29	36	20	28	27	26	45	24	16	30	345
BOGUS CHECKS	3	13	1	1	9	5	7	4	4	8	1	4	60
TRAFF. CASES	41	34	35	20	36	41	45	41	36	39	18	32	418
MENTAL HEALTH	120	115	127	127	101	106	125	123	118	137	94	124	1417
JUVENILE	158	117	95	101	116	113	87	84	98	113	82	116	1280
Civil	34	37	25	30	32	24	15	34	32	25	22	25	335
										OVERALL TOTAL			10822

# Public Defender

## Performance Measures

### TWELVE MONTH RUNNING TALLY

2015	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	TOTAL
FELONY CASES	342	335	325	404	344	332	432	402	418	424	358	375	4491
FELONY REVOCATION	17	44	34	51	66	64	66	74	44	56	43	28	587
FELONY ACCELERATION	19	23	37	37	43	37	37	43	27	33	18	17	371
MOTION TO MODIFY	0	0	1	0	0	0	0	0	0	0	0	0	1
AFTER PH APPTMENTS	17	9	8	19	9	22	28	21	20	23	11	10	197
MISD. CASES (Domestic)	35	40	41	34	30	30	42	47	28	38	41	29	435
MISD. CASES (NON-Domestic)	77	88	92	87	90	120	102	108	102	117	86	86	1155
MISD. ACCELERATION	14	12	9	13	11	13	21	11	12	18	13	10	157
MISD. REVOCATION	22	31	28	25	28	26	30	38	25	27	22	19	321
BOGUS CHECKS	4	3	2	5	5	3	2	4	2	11	2	4	47
TRAFF. CASES	42	29	33	43	33	37	35	37	39	41	32	34	435
MENTAL HEALTH	150	136	134	148	111	167	122	152	177	157	120	156	1730
JUVENILE	112	116	122	118	91	117	87	119	122	121	82	116	1323
CIVIL	30	32	34	27	28	34	23	35	28	35	23	38	367
										OVERALL TOTAL			11617



**Section V**

**Outside Agencies**

*OSU Extension Center*

*TAEMA*

*INCOG*

*Tulsa's Future*

*State Auditor*

*Drug Court*

*River Parks Authority*

*Mental Health Court*

*Excise Board*

# Oklahoma State University

## Extension Office



*Oklahoma State University Extension Office Director  
Tracy Lane*

### *Mission:*

*Proven, Practical and Priceless, the Oklahoma Cooperative Extension Service extends knowledge and changes lives by reaching the citizens of Tulsa County. The research-based education that addresses the needs of individuals, families, and communities uses the highest standards of professionalism, integrity, and respect for others in every community of Tulsa County.*

Extension Center	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$66,248	\$40,116	\$40,116	\$40,116
Employee Benefits	\$15,289	\$9,971	\$9,971	\$10,023
Travel	\$24,207	\$32,960	\$32,960	\$32,960
Operating Expenses	\$34,389	\$37,078	\$33,005	\$37,078
Other Services & Charges	\$277,261	\$316,525	\$316,525	\$316,473
Interdepartment Expense	\$10,232	\$6,352	\$6,352	\$6,352
Capital Outlay	\$47,267	\$0	\$0	\$0
Section Total:	\$474,893	\$443,002	\$438,929	\$443,002

# Oklahoma State University Extension Office



## Goals for the Tulsa County OSU Extension Service

1. To stimulate individual initiative, self-determination, and leadership by informing and educating residents of Tulsa County. This includes marketing services already performed, expanding opportunities as needs are identified, and working with other government and private entities to address the needs for facilities and staffing.
2. To demonstrate best practices in the areas of 4-H Youth Development and Urban Programs; Agriculture, Natural Resources and the Master Gardeners; Family and Consumer Sciences and Community Nutrition; and Community Development.
3. To provide continuous learning opportunities for staff, volunteers, and the public through formal and informal educational methods.

## Challenges and Trends

As experienced Extension personnel approach retirement and with changes in the workforce, additional staffing will be needed to reach the demands of Tulsa County. In addition, the cost of maintaining our current staff has increased due to increases in benefit costs. We will continue to depend upon volunteers to help us reach the mission of the Cooperative Extension Service in Tulsa County; however, the addition of paid staff for program delivery is much more dependable and effective in achieving sustained, long-term results.

Increasing need for additional facility space to conduct educational programs and events to reach a large and diverse population of Tulsa County citizens. People are looking for ways to increase the joy of home life while trying to maintain the ever-increasing costs of managing for the home life. The demand for programs requires that we find facilities to accommodate the size of the groups and for the topic being addressed.

Increasing needs for programs are indicated through grassroots program advisory committees. Top issues identified in Tulsa County include preparing people for the work force; teaching the basic character traits of responsibility, leadership, communication, cooperation, decision making, and strengthening families and communities; and continuing to provide the most up-to-date and economical means of doing business in the field of agriculture.

Community and economic development includes agriculture and its related programs such as farmers' markets and urban agriculture; management of agricultural real estate; neighborhood and farm pond management; integrated pest control; pesticide training; addressing needs created with poverty and customer service.

The need for research-based community education through the Extension Service is as relevant as ever as post-high school education costs continue to increase and 25% of our youth in Tulsa County never graduate from high school. The growth of the immigrant population in Tulsa County stretches educational resources.

# Oklahoma State University Extension Office

## Tulsa County OSU Extension Summary of Programs and Services

Programs and Services Delivered	Program Area	Number
Soil Samples Tested and Analyzed for lawn, landscape, garden, ag production	Agriculture, Horticulture, Community Development	1,283
Educational workshops and activities provided by 9 Tulsa County Educators*	4-H, Agriculture, Horticulture (Master Gardeners) Family and Consumer Sciences, Nutrition Education, Community Development	2,711
Contacts made through educational programs and home/office visits.	All program areas	114,247
Hours of volunteer service provided by OSU Extension volunteers	Master Gardeners, 4-H, Home and Community Education Groups	69,037
OSU Extension Youth Program Participation	4-H, Master Gardeners, Community Nutrition, School Enrichment, Family & Consumer Sciences, Agriculture	20,869
Hours of educational contact made to clientele	All program areas	153,599
Mass Media Contacts includes written, television, electronic and social media, radio (includes duplication)	All program areas	9,682,277

\*Seven educators funded through Tulsa County. Two are funded with special funds targeting specific audiences.

## Staff Development and Performance Enhancements

- 1,502 hours of continuing education were completed by 23.5 Tulsa County OSU Extension staff.
- **Tulsa County OSU Extension** educators were recognized during 2015 for their outstanding programs. Through Oklahoma State University, **\$706,263 in grant funds** were secured to support educators and program assistants for Native American and Latino youth outreach programs, community nutrition and other ongoing programs.
- **Native American Tribal Grant** was awarded to Oklahoma to conduct a 4-H Youth Mentoring program. For 2015 Tulsa County received **\$87,729** which continues the Broken Arrow and Owasso 4-H Tribal Programs. 1.125 FTE program assistants are implementing this program and are supervised by the Tulsa County Urban 4-H Educator. The grant is funded by the Office of Juvenile Justice and Delinquency Prevention through National 4-H Council.
- **Juntos** "Together for a Better Education" was launched in September, 2013 with a Children, Youth, and Families at Risk (CYFAR) grant. Middle school youth at Hale and East Central Junior High schools and their families are learning how to be successful in education and in the community. 1.75 FTE program assistants implement this program which completed its second full year. Funding for the program in FY 2016 exceeded **\$130,000**.
- **Tulsa Blooms** is a result of the **\$10,000** grant received by Brian Jervis and the Tulsa County Master Gardeners from the Tulsa Beautification Foundation to install container planters in the Brookside area of Tulsa. The project serves as a model for area retailers and spurred at least five merchants to install blooming projects of their own during 2015. The Tulsa Blooms project has also been expanded to the Blue Dome district of downtown Tulsa.

# Oklahoma State University Extension Office

## Agriculture, Natural Resources and Master Gardeners

- Two Horticulture educators and one Agriculture educator comprise our professional agriculture & natural resources staff.
- 26,510 volunteer service hours have been logged by the Tulsa County OSU Extension Master Gardeners in 2015, exceeding an economic impact of \$611,586. Their contributions to Tulsa County include the Teaching Garden that surrounds the OSU Extension Center at the fairgrounds. Educational venues were provided at 45 community-based events, including the Home and Garden Show and the Tulsa State Fair. Free Tuesday night classes in April and May reached 350 contacts with lawn and garden interests. The 416 volunteer Master Gardeners answered in excess of 20,000 phone calls and email requests, responding to over 100,000 gardening questions. The MG's completed 4,340 monthly continuing education hours. The Master Gardener booth at the Tulsa State Fair received the award for the Most Educational Display.
- Farmer's Market Producers from the area depend on the Tulsa County office for expert advice in planning, growing, and caring for products to sell. Effective management is necessary for the livelihood of these families and providing quality products for consumers is critical for the ever-increasing market. The economic impact of these markets in Tulsa County exceeds \$1,098,060 and is 26% of the total impact in the state.
- 1,283 soil samples were processed and analyzed. This is part of the management of fields and pastures, and lawns and landscapes facilitated through the OSU Extension Center. Recommendations from these tests improve the yields of crop production for producers while decreasing the use of and cost of fertilizer. Soil tests have been proven to save \$10 to \$15/acre in fertilizer cost alone. As a result there is a significant impact on the environment by reducing non-point source pollution as producers apply the right amount of nutrients at the right time. Such proven advice helps producers and homeowners find practical and priceless solutions.
- This past fall, the Tulsa County OSU Extension Master Gardeners partnered with the Veterans of the Psycho-Social Rehabilitation & Recovery Center at the Veterans Administration in Tulsa. Brian Jervis and his volunteers not only provided gardening classes and horticulture therapy but built and paid for two raised gardening beds for the veterans. Our volunteers, along with the veterans, spent many hours together showing each other the wonders of gardening and the impact on our mental attitude. Brian Jervis mentioned that some of the veterans have really "come out of their shell" and opened up to the idea of raising their own food and beautiful flowers. "We will continue to grow this Horticulture Therapy program for the veterans around the Tulsa area. What a wonderful program the Tulsa County Extension office is involved in," said Jervis.
- The Tulsa Master Gardener volunteers landscaped 21 Habitat for Humanity homes in the Tulsa Area in 2015. Once the homes are constructed, our volunteers not only pick out material and install the plants but they also educate the new homeowners on the care and maintenance for their new landscape. The Tulsa County Extension Office has partnered with Tulsa Habitat for Humanity for over 20 years.



# Oklahoma State University Extension Office

## Family and Consumer Sciences and Community Nutrition Education



Committed to excellence, Family and Consumer Sciences is an applied field of study that offers solutions to problems faced by individuals, families, and communities. Programs focus on the welfare of individuals and families by improving their quality of life. All programs emphasize life skills crucial to effective development and management of human resources. With the input of the Program Advisory Committee, the main focus areas for Family and Consumer Sciences and the Community Nutrition Programs are Hunger, Family Resiliency, and Financial Literacy.

In 2015:

- Leadership Development among Home and Community Education (OHCE) members occurred on a regular basis as 88 experiences were conducted, teaching about money management, nutrition and food safety, resource management, healthy living, family relations, and more. Membership in OHCE increased by 33% in 2015 leading to 448 participants reached every month as a result of the “Train the Trainer” seminars provided for OHCE members, addressing proven and practical education for individuals and families in all ages and stages. This resulted in 1200 hours of leadership contributed by members to teaching others about life skills.
- Books, pajamas, baby blankets and bags were made, collected and delivered to the Tulsa County Emergency Services. These items impact the families with children throughout the year.
- Family & Consumer Sciences programs and Community Nutrition Education are meeting clients where they live in the food deserts of Tulsa by partnering with Food on the Move by providing cooking demonstrations. Taylor Hanson’s Food On The Move is a program inspired by the community-focused work of Edward Perkins, a former U.S. ambassador to South Africa. The mobile food project brings food trucks, fresh produce, cooking demonstrations, music, and health and social services to food deserts—economically strapped areas with limited access to nutritious food options. Food On The Move is visionary because it deals with the problem of food access in a way that both meets an immediate need and asks anyone who’s paying attention to rethink the way our community lives, works and eats.
- Oklahoma’s statistics on hunger and food insecurity are startling. Oklahoma consistently ranks as one of the top hunger states, with 1 in 4 children at risk. However, by serving the state’s limited-income populations, Extension’s Community Nutrition Education Program (CNEP) is working to improve the dietary quality, food resource management skills, food safety, and physical activity of those most needy in our state. CNEP is a federally funded grant program that brings 11 jobs to Tulsa County and serves limited income families. Because of the commitment of Tulsa County, the value-added program reached 731 adults and 4,334 youth directly, and 2,605 family members indirectly in 2015, helping them improve their nutritional choices and manage their food dollars. 83% of participating families reported better food resource management practices as a result of participating in the nutrition education program.

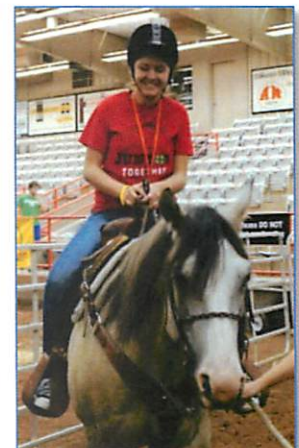
# Oklahoma State University Extension Office



The 4-H Study of Positive Youth Development has discovered; that when compared to other youth, young people involved in 4-H have higher educational

achievement and motivation for future education. They are more civically active and make more civic contributions to their communities.

- Three educators and six program assistants recruit, train, supervise, and evaluate **332** volunteers.
- 298 members of 4-H community-based and in-school clubs participated in 192 local experiences that strengthen their knowledge, leadership development, and add value to the communities where they live.
- 464 members of 4-H have completed projects including civic engagement, volunteer service, leadership and personal development, communication and expressive arts projects.
- 4-H youth & adult volunteer service has added an economic value of \$845,640\* in Tulsa County while providing positive adult-youth relationships, shown to have a significant effect on positive youth development. (\*Based on Independent Sector Volunteer Service Calculator)
- 676 youth learned about Healthy Lifestyles through food safety; preparation and preservation; nutrition; and health and personal safety projects.
- 20,244 youth have completed projects based in science, engineering, & technology.
- Juntos 4-H Youth Program - Juntos (pronounced "Who-n-toes") means "Together" in Spanish and works to unite community partners to provide Latino 8<sup>th</sup> grade students and their parents with knowledge, skills, and resources to prevent youth from dropping out and to encourage families to work together to gain access to college. Research shows that Latino youth are at greatest risk for dropping out of school between the 9<sup>th</sup> and 10<sup>th</sup> grades. Our preliminary evaluation of the first cohort of Latino youth completing one year in this program revealed that Juntos youth decreased absences by 33%, decreased tardies by 23% and increased GPA by 29% from the fall (Sept) to the spring (May) semester.



# Oklahoma State University Extension Office

## Community Development

- Each year the Tulsa Global Alliance requests the OSU Extension Center to provide a 4-H Youth Leadership Development workshop for international youth visiting Tulsa. In 2015, we were asked to provide training on human rights and human diversity to a group of youth from Iraq.
- Numerous Spring Break and Summer Day Camp programs have been provided for Tulsa County Parks Department by OSU Extension Educators and Nutrition Education Assistants.
- Tulsa County OSU Extension hosted Tulsa County New Employees' orientation at our facility and three additional Tulsa County Training classes.
- Tulsa County employees and small business owners are impacted by programs offered through the state OSU Extension system. For example, employees in the Tulsa County Assessor's office participate in a manager training program of which several of the courses are part of the OSU Extension County Training Program are taught by Extension State Specialists. In addition, Tulsa County small business owners participate in other eCommerce courses such "Small Business Websites 101" which are also offered by state extension specialists.
- Career development and money management skills were taught to 4-H teen leaders and to college-bound youth through Street School of Tulsa, OSU-Tulsa and the Tulsa Boys and Girls Club.
- 32 Community Gardens have been supported in a variety of ways through the OSU Extension Service.
- The first "Horses for Heroes" event was conducted this year with the Tulsa County 4-H Horse Club. 4-H Horse Club members brought in their horses and gave riding lessons to Armed Forces Veterans and Emergency First Responder personnel. This was the first time many of the riders had been around horses.
- Diversity in the Workplace training has been made available to Tulsa County Parks Department, OSU Extension Employees and Oklahoma Home and Community Education group members throughout the state.

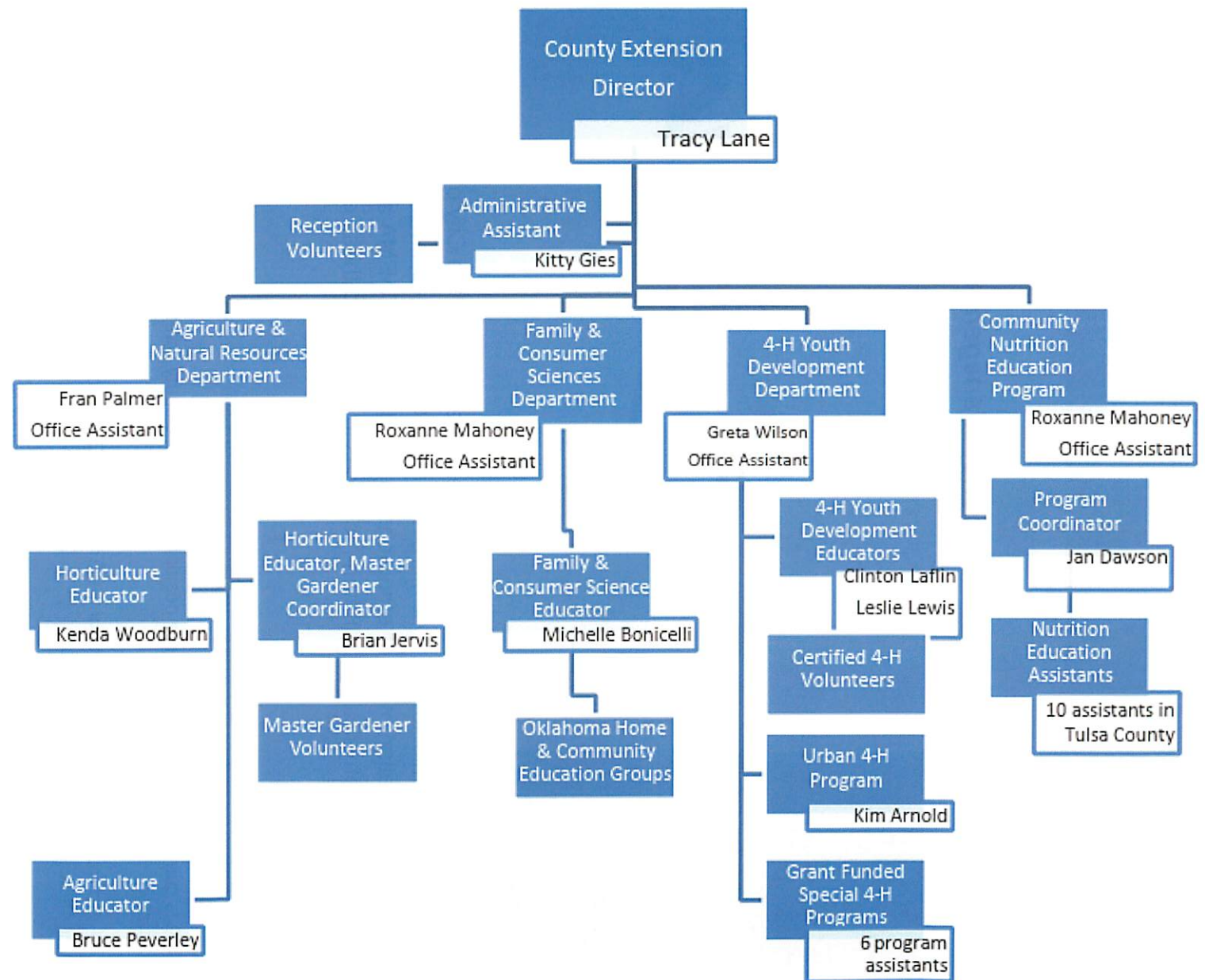


## Additional or Improved Services

- Tulsa County OSU Extension was recognized by Oklahoma State University as a Certified Healthy Department for the second year in a row.
- Tulsa County OSU Extension has a Facebook and Twitter presence and provides daily tips and updates for consumers.
- Tulsa County 4-H, Master Gardeners and Home and Community Education groups each manage a Facebook page.
- Senior employment with AARP provides receptionist staffing, a \$20,000 value.



## Tulsa County OSU Extension Office



# Tulsa Area Emergency Management Agency

TAEMA



*Tulsa Area Emergency Management Agency Executive Director*  
*Roger Joliff*



The director of this agency is a joint appointee of the Mayor of the City of Tulsa and Chairman of the County Commissioners. TAEMA's mission is to coordinate the preparation, response, recovery and mitigation of major emergencies and disasters. TAEMA also coordinates the public and private physical and human resources to respond to these events.

## ***Accomplishments for FY 2015-2016***

TAEMA is currently operating with three positions: Director, Deputy Director, and the Finance and Grants Coordinator.

TAEMA led multiple limited activations of the Emergency Operations Center due to severe thunderstorms and flooding throughout the year of 2015.

TAEMA coordinated with Oklahoma Department of Emergency Management with implementation of a new computerized system for performing damage assessments.

TAEMA coordinated with the National Weather Service in Tulsa to provide storm spotter training to approximately 140 people at University of Oklahoma Schusterman Center on February 20, 2016.

TAEMA utilized Global Information System (GIS) mapping to update maps outlining warning siren coverage for Tulsa County, including the City of Tulsa. These maps, listing population coverage, provide guidance in filling gaps in the warning systems and are particularly helpful in the boundary areas with other jurisdictions.

# Tulsa Area Emergency Management Agency

TAEMA utilized the Communications trailer to coordinate with the National Weather Service to provide weather watch information during the Tulsa State Fair. TAEMA worked with EXPO Square staff and supporting partners to insure weather was properly monitored and that the EXPO Square leadership team was provided with daily updates.

TAEMA served on the Tulsa Area Long Term Recovery Committee in response to the March 25, 2015 Tornadoes, helping area volunteer organizations as they provided assistance to over 115 families affected by the storm.

TAEMA assisted Jenks Public Schools with the design and facilitation of a full scale exercise on May 17, 2016. TAEMA also operated the EOC as a Simulation Cell providing support during the exercise.

TAEMA encouraged greater understanding of Earthquakes and Seismic Hazards through participation in the Great American Shakeout on October 15, 2015.

TAEMA hosted 25 support team members as the County took part in the Statewide "Earth, Wind, and Fire" Functional Exercise with the Oklahoma Department of Emergency Management on Nov. 13, 2015.

TAEMA has increased our communications ability through incorporating a key group of ten experienced amateur radio volunteers into our radio operations.

TAEMA assisted with conducting a Multiple Plane Crash Mass Casualty Full Scale Exercise at Tulsa International Airport on May 4, 2016.

TAEMA led the update of the Tulsa County All Hazards Mitigation Plan update project in coordination with INCOG. This plan included Berryhill, Keystone, Sperry, and Liberty Public Schools as well as the township of Sperry.

TAEMA supported the US Army Corps of Engineers in the Birch Lake Dam and the Copan Lake Dam breach tabletop exercise in December 2015 and January 2016.



# Tulsa Area Emergency Management Agency

## *Goals for FY 2016-2017*

TAEMA will continue to adjust its mission to prioritize and adjust activities to provide specific critical functions to support first response agencies and departments, all County and City departments, agencies involved in disaster response, and the citizens of the City of Tulsa and Tulsa County.

TAEMA will maintain surveillance of weather conditions and staff the Emergency Operations Center (EOC) as needed for severe weather events and activate the warning sirens as needed.

TAEMA will update and maintain the Emergency Operations Plan for the City of Tulsa and Tulsa County.

TAEMA will work with INCOG and other community partners to implement mitigation measures found in the Tulsa County All Hazards Mitigation Plan which was approved this fiscal year. TAEMA will investigate the possibility of grant funding being provided through the Oklahoma Department of Emergency Management to assist with this implementation.

TAEMA will liaison with the Oklahoma Department of Emergency Management and provide support in all phases and / or missions of emergency management.

TAEMA personnel will continue to take part in emergency management training provided by FEMA, Oklahoma Department of Emergency Management, Homeland Security, and other sources to keep up with the latest developments in emergency management.

TAEMA will continue to provide Tulsa Area citizens with preparedness tips via their social media sites: Facebook and Twitter.

TAEMA will maintain Storm Ready Certification through the National Weather Service



# Tulsa Area Emergency Management Agency

## *Key Trends and Challenges for FY 2016-2017*

TAEMA staff continues to coordinate over 70 projects, all of which contribute to meeting emergency management needs in our community.

We continue to make significant progress in expanding the warning siren program and work to fill gaps in the current system. GIS mapping has significantly improved this plan.

Tulsa County, including the City of Tulsa, continues to address the need to repair the levee system and the impacts an Arkansas River flood will cause. Time and public debate will determine how the area around the Arkansas River will be developed. It is important that we learn from our history and be extremely discerning about development in areas that will flood again.

The Emergency Management Performance Grant (EMPG) funding program from the Federal Emergency Management Agency provides approximately 20 percent of TAEMA's current operational funding. While we continue to meet requirements of the program, the continuing theme of the federal government right now is to reduce spending. Loss of this funding could have a significant impact on TAEMA funding and operational capacity. We will closely monitor this program and anticipate how to best work through any changes that might develop.

While each weather event creates unique and unknown threats, we know any response activity will require an immediate and coordinated response. TAEMA will continue to prioritize monitoring weather and activate the warning system when needed. We will activate the Emergency Operations Center to the appropriate level. Response readiness requires not only TAEMA but also our many response partners to be prepared to accelerate operations with little or no notice. Training, updating plans, and taking part in disaster exercises, are necessary to maintain this readiness.

TAEMA continues to explore funding sources for projects, including the Hazard Mitigation Grant Program, the Community Development Block Grant Program, REAP Grants, and other programs.



# Tulsa Area Emergency Management Agency

## Performance Measures FY 2016-2017 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

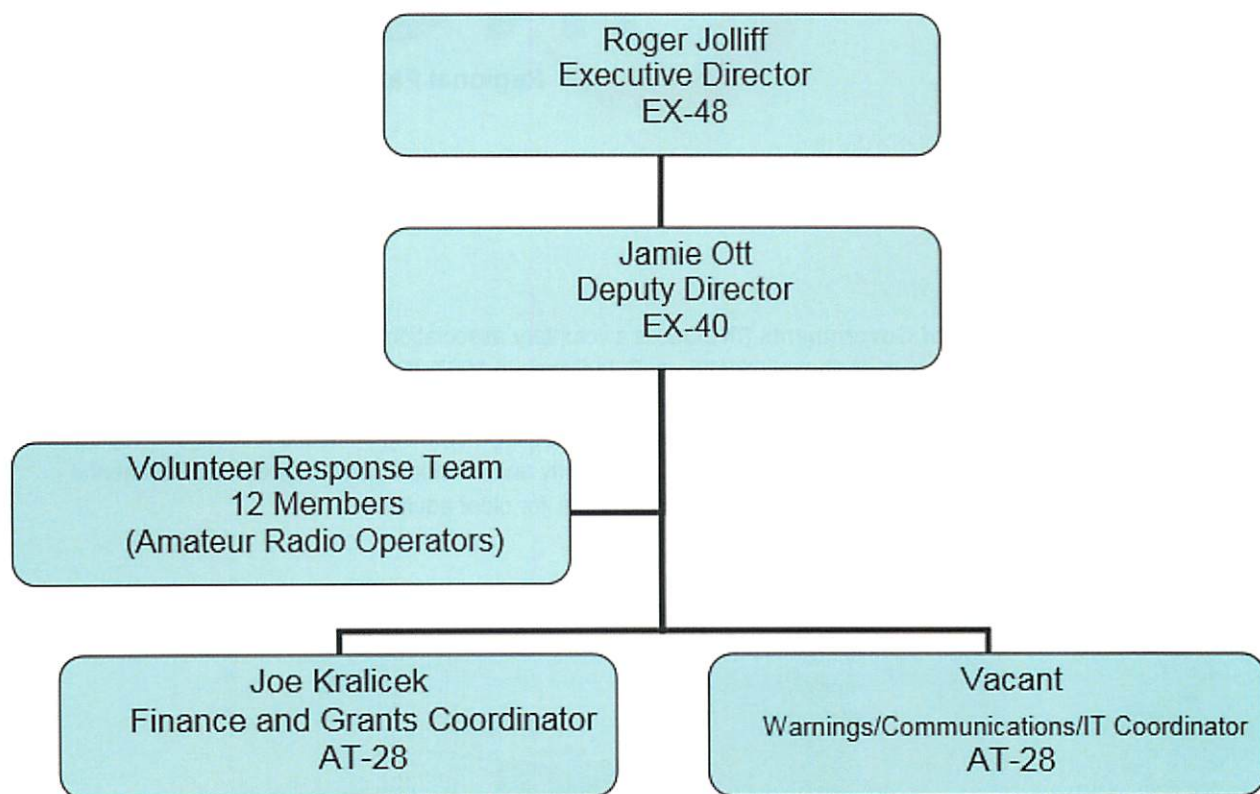
## Tulsa Area Emergency Management Agency

D, LM or M	Performance Measures Below:	FY 14-15 Projected	FY 14-15 Actual	FY 15-16 Projected	FY 15-16 Estimated	FY 16-17 Projected
M	# of Likes on Facebook Page	600	650	800	950	1100
M	# of Followers on Twitter	100	80	175	120	140
LM	Number of Siren Tests for the year	45	46	49	49	49
M	Number of Radio Check-ins on Op-Secure Radio (Increase communication and interoperability)	45	44	49	47	48
M	Number of Radio Check-ins on 800MHz Radio (Increase communication and interoperability)	45	44	49	47	48
M	Number of times EOC Staffed for Weather or other response activities	N/A*	N/A*	None**	19	None**
M	Number of Total Weather Events Monitored	N/A*	N/A*	None**	36	None**
M	Number of School System EOP Reviewed and on file for current year	33	33	33	33	33
M	Is Tulsa County's Emergency Operations Plan Current and in Keeping with State and Federal Guidelines?	Yes	Yes	Yes	Yes	Yes
M	Number of Emergency Exercises conducted	N/A*	10	4	8	4
M	Number of Full Scale Exercises conducted	N/A*	2	1	2	1
M	Number of LEPC Meetings attended	N/A*	6	4	4	4
M	Does TAEMA have a staff member serving on the LEPC Board?	N/A*	Yes	Yes	Yes	Yes
M	Number of methods for EOC to receive information from the National Weather Service	4	4	4	4	4
M	Does TAEMA staff and operate the EOC and act as point of contact for NWS?	Yes	Yes	Yes	Yes	Yes
M	Number of methods for dissemination of local warnings	4	4	4	4	4
M	Has TAEMA offered a storm spotter training seminar with the National Weather Service this year?	Yes	Yes	Yes	Yes	Yes
M	Number of methods available for TAEMA to gather hydro-meteorological data	4	4	4	4	4
M	Has TAEMA held a meeting with the National Weather Service this year?	Yes	Yes	Yes	Yes	Yes

# Tulsa Area Emergency Management Agency

## Organizational Chart

January 1, 2016



# Indian Nations Council of Governments



*Indian Nations Council of Governments Executive Director*  
**Rich Brierre**



The Indian Nations Council of Governments (INCOG) is a voluntary association of local and tribal governments in the Tulsa metropolitan area in northeast Oklahoma. Established in 1967, INCOG is one of 11 Councils of Governments in the State of Oklahoma, and one of several hundred regional planning organizations across the country. INCOG provides planning and coordination services to assist in creating solutions to local and regional challenges in such areas as land use, transportation, community and economic development, environmental quality, public safety, and services for older adults.



INCOG	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Other Services & Charges	\$839,000	\$852,143	\$852,143	\$852,143
Section Total:	\$839,000	\$852,143	\$852,143	\$852,143

# Indian Nations Council of Governments

## Accomplishments for Fiscal Year 2016

### Major Accomplishments

- Established the State Energy Revolving Loan Program and awarded \$1M funding to Tulsa County for HVAC energy upgrades at the Courthouse and \$.3M for energy efficiency upgrades in other Tulsa County facilities.
- Supported efforts to secure funding for the Gilcrease Expressway from I-44 to US 412 as part of a proposed turnpike funding program.

### Transportation

- Maintained Tulsa metro area's eligibility for receiving federal transportation funds, including approximately \$13 M in STP Urbanized Area Funds (*Approximately \$6 M of STP-UZA funds is allocated annually for the Gilcrease Expressway*) and approximately \$3 M annually in Federal Transit funds.
- Began the TIP update for FY16-19 while maintaining the TIP for FY14-17.
- Administered funding for Job Access and New Freedom Programs based on Coordinated Human Services Transportation Plan and implemented Federal Transit grant to facilitate transportation of veterans to services.
- Assisted member governments with the Transportation Alternatives Program providing funding for local projects.
- Completed the Bike Share study and initiated fund-raising efforts to implement the plan.

### Environment/Energy

- Assisted Tulsa County and other member governments in meeting the requirements of EPA's Phase II Stormwater permit program.
- Initiated a change in designation by the Oklahoma Water Resources Board of the Arkansas River from Secondary Recreation Use to Primary Recreation Use to enhance potential recreational activities in the Arkansas River corridor.
- Coordinated activities of ODEQ, Corps of Engineers, municipalities, and others to develop a mechanism to address low water levels in Skiatook Lake and required discharge permits.

### Community and Economic Development

- Coordinated application process for Vision 2025 surplus funds, ensuring allocated funds were awarded according to ballot requirements.
- Continued administration of an EDA grant to fund a rail crossing to open a 200 acre industrial park in conjunction with Sapulpa and Tulsa County.
- Continued administration of the Tulsa County Urban County CDBG Program, providing funding to Tulsa County and 10 participating communities.
- Continued to administer the REAP program, which includes several Tulsa County projects.
- Continued to work with Watco and key stakeholders to pursue implementation of the Tulsa Multimodal Study to relocate SKO switching yard (Owasso) and marshalling yard (Tulsa) to achieve community Development objectives.

# Indian Nations Council of Governments

- Provided assistance to TAEMA in updating the Tulsa County Hazard Mitigation Plan.

## Aging Services

- Continued funding for nutrition programs and home delivered meals to seniors with the greatest need.
- Continued funding programs for caregiver support, homemaker services, information and assistance, and legal aid for senior citizens.
- Continued to provide Healthy Aging Programs including chronic disease self management, tai chi for seniors, and debit cards for low-income seniors in Tulsa County for use at farmers markets.

## Public Safety and Legislative Program

- Collected and remitted E-9-1-1 wireless fees to Tulsa County and facilitated the upgrading of 9-1-1 equipment for the Tulsa area to handle wireless (*cell phone*) emergency calls.
- Provided technical assistance and equipment to Tulsa County fire departments through the Rural Fire Defense Program.
- Established administration procedures and contracts for the Home, Honor, Health (H3OK) grant with ODMHSAS and local service providers to provide case management, housing, and other support to homeless veterans.
- Continued support for Coalition of Tulsa Area Governments to pursue legislative initiatives for Tulsa County and other member governments.

## Land Development Services

- Processed zoning, lot split, subdivision and Board of Adjustment applications for unincorporated areas of Tulsa County.
- Assisted with updating City of Tulsa's Zoning Code based on new Comprehensive Plan.
- Pursued and tested an upgrade to Land Development Analyst software to reflect changes in the Tulsa Zoning Code and more efficiently process applications to the TMAPC and Boards of Adjustment.

## GIS/Mapping Services

- Assisted Tulsa County with maintaining ESRI licenses and provided resources and access to INCOG GIS data.
- Coordinated the cooperative purchase program for aerial and oblique photography in conjunction with County Engineer and County Assessor. Aerials are used by various Tulsa County departments, law enforcement agencies, and consulting firms who have contracts with Tulsa County and communities throughout the County.

# Indian Nations Council of Governments

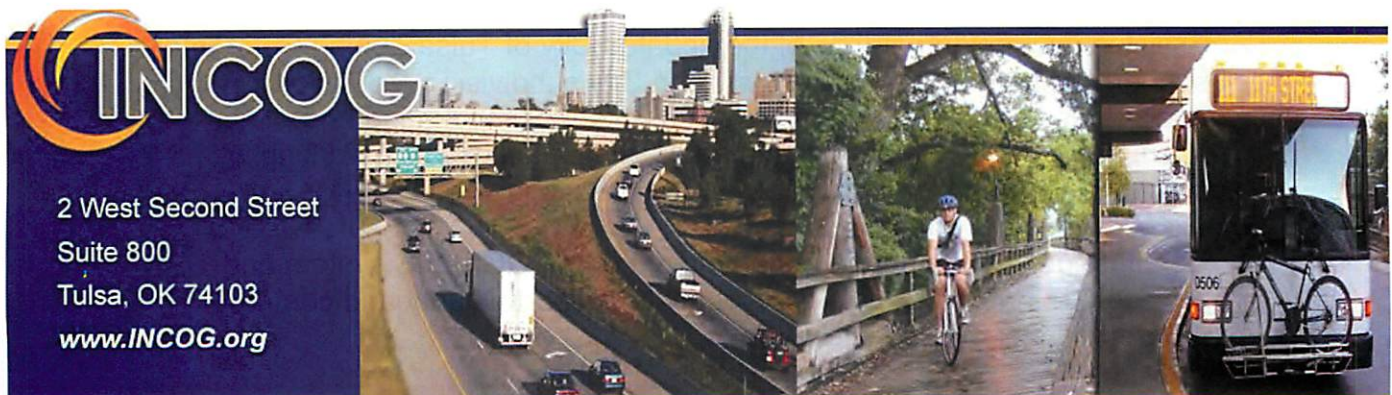
## Goals for Fiscal Year 2017

### Primary Goals

- Administering state and federal programs in a timely, effective manner.
- Instilling the spirit of regionalism and intergovernmental cooperation in newly elected and appointed community leaders.
- Staff development, mentoring and training to foster service to local governments and to implement INCOG program.

### Programmatic Goals

- Update the long range transportation plan (Connected 2045 Regional Transportation Plan) in order to maintain the region's eligibility for federal transportation funding.
- Maintain the Transportation Improvement Plan (TIP) for FY15-18 and select projects for the FY2018-19 TIP.
- Maintain metro area's eligibility for receiving federal transportation funds, including approximately \$13 M in Surface Transportation Block Grant Program Funds (*Approximately \$6 M of STP-BG funds is allocated annually for the Gilcrease Expressway*) and approximately \$3 M annually in Federal Transit funds for Tulsa Transit.
- Assist the City of Tulsa and Tulsa Transit with implementation of Bus Rapid Transit plan for the Peoria Corridor.
- Continue implementing Transportation Alternatives program established by MAP-21 and the FAST Act.
- Assist in the implementation of the area bicycle/pedestrian master plan (GO Plan).
- Continue enhancing the Transportation Resource Center (*mobility management*) to improve access through transit for mobility impaired individuals and veterans and to facilitate transportation for coordinated human services.
- Implement the Enhanced Mobility of Seniors and Individuals with Disabilities Program (5310).
- Utilizing the Comprehensive Economic Development Strategy (CEDS), pursue EDA project funding opportunities for Tulsa County and area communities through INCOG's status as a federally designated Economic Development District.



# Indian Nations Council of Governments

- Administer the Tulsa County Urban County Community Development Block Grant Program and the Tulsa County HOME Consortium Program, providing resources and flexibility in program design for the County and its communities.
- Continue proactive voluntary programs in an effort to maintain the Tulsa area's attainment status under EPA's new lower ozone standard by implementing the Ozone Alert! Program and working to minimize any adverse impact on the region.
- Continue to support the Clean Cities Program, assisting the County and other jurisdictions with alternate fueled vehicle fleets and implementing a new DOE grant to enhance alternative fuel infrastructure, vehicle use, and training.
- Manage the state Energy Revolving Loan Fund to provide loans for energy efficient retrofits of buildings, alternative fuel vehicle infrastructure projects, and renewable energy applications with a priority for projects in the INCOG region. Tulsa County has been the primary recipient of loan funding through the revolving loan fund.
- Assist Tulsa County and other Tulsa County communities in meeting the requirements of EPA's Phase II Stormwater permit program.
- Assist the County and communities along the Arkansas River in implementing the Arkansas River Corridor Master Plan.
- Assist local municipalities under 25,000 population in developing Hazard Mitigation Plans to augment the Tulsa County Hazard Mitigation Plan.
- Continue to assist senior citizens through funding and support of senior nutrition sites and senior centers, information and referral services, transportation and legal services for seniors, and ombudsman services for seniors in nursing homes or assisted living and expand the Healthy Aging Program to provide classes for chronic disease self-management and other evidence-based programs for senior citizens.
- Staff the TMAPC and the City and County Boards of Adjustment and process development applications in a timely fashion.
- Continue refinement and expansion of the new Land Development Analyst software to accommodate the updated Tulsa Zoning Code and to create efficiency in processing applications to the Boards of Adjustment and TMAPC.
- Continue to provide support to the River Corridor Task Force to develop and implement design guidelines.
- Assist in the implementation of the updated City of Tulsa Zoning Code and support the update of Tulsa County and City subdivision regulations.
- Assist Tulsa County and other local jurisdictions by updating and maintaining E-9-1-1 mapping and addressing functions and working with providers to bring new technology to the area to increase 9-1-1 effectiveness and funding.
- Continue development and enhancement of INCOG's GIS system and provide GIS data directly to the County to support County and community programs, projects and initiatives.

# Indian Nations Council of Governments

## Key Trends or Challenges

- Anticipated reductions in state and federal programs and funding.
- Leadership changes among policy and appointed officials with member governments in the region.
- Retention and succession/transition issues for key staff and program/project managers who are approaching retirement.

### Performance Measures FY 2016 - 2017 Budget

D = Discretionary

LM = Local Mandated

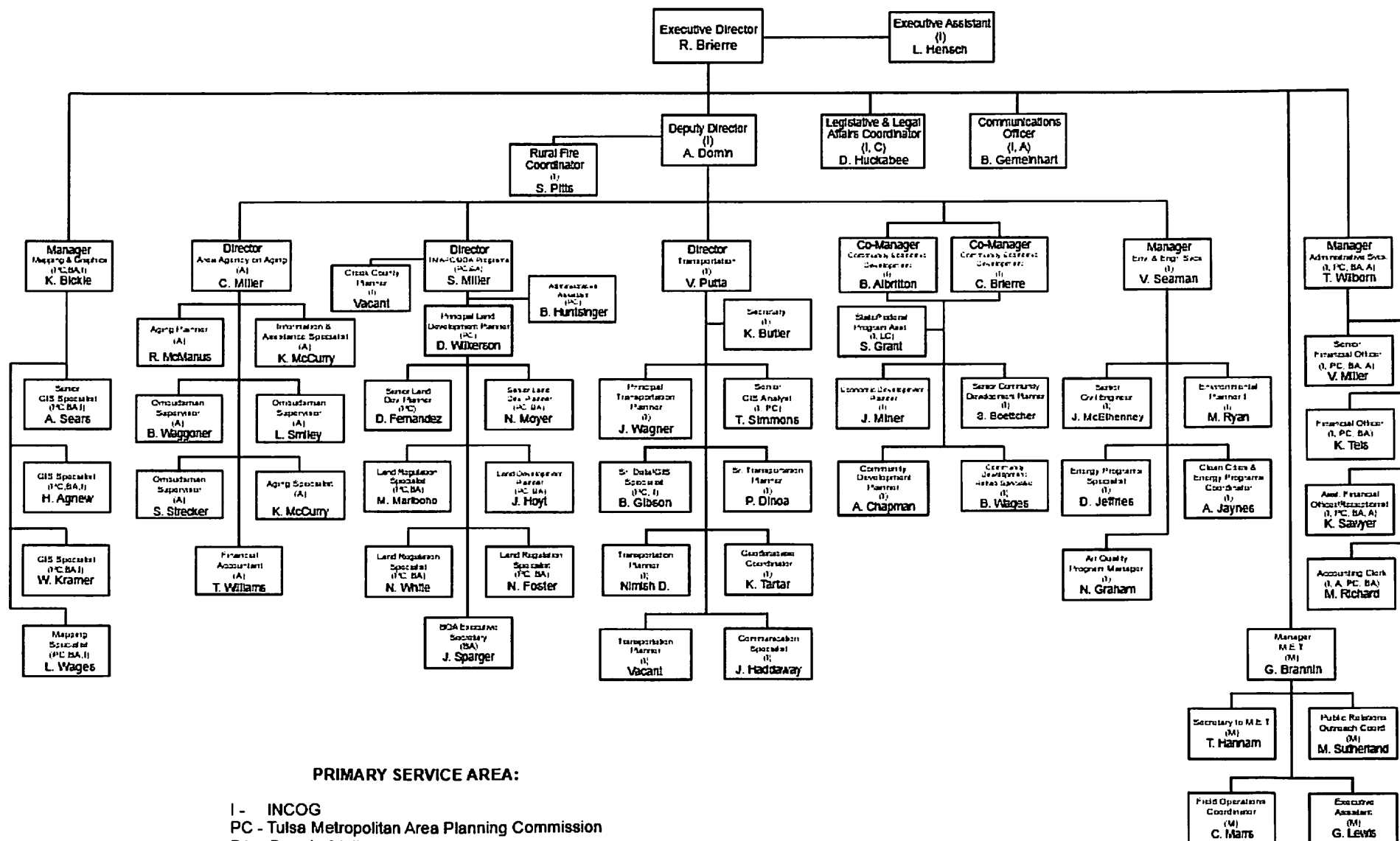
INCOG

M = Mandated

D, LM or M	Performance Measures:	2014 Actual	2015 Actual	2016 Projected
LM	Amount of Federal Transportation funds received for local projects (TMA)	\$32,131,250	\$42,798,000	\$35,000,000
	<b>State/Federal grant dollars awarded to Tulsa County projects</b>			
LM	HUD Programs (CDBG, HOME, NSP)	\$0	\$64,465	TBD
LM	Transportation (STP-UZA, TE/TA, etc.)	\$90,000	\$2,900,844	TBD
LM	EDA Programs	\$0	\$950,000	\$0
LM	Energy Programs (Energy Smart Communities, ERLF, CMAQ etc.)	\$129,478	\$1,044,627	\$249,000
LM	REAP (including rural fire departments, rural water districts, communities)	\$113,000	\$45,000	\$0
	<b>Fees Remitted to Tulsa County</b>			
M	9-1-1 Cell Phone Fees	\$174,221	\$155,848	\$150,000
M	TMAPC Fees	\$104,646	\$107,766	\$105,000
M	BOA Fees	\$13,200	\$13,550	\$12,000
M	Number of TMAPC zoning applications	9	5	8
M	Number of BOA applications	36	37	42
	<b>Aging Services Programs - Seniors served in Tulsa County</b>			
M	Nutrition services (unduplicated count)	1,908	2,041	2,064
M	Information and Assistance services (unduplicated count)	2,142	2,110	2,250
M	Other senior services programs (unduplicated count)	3,335	2,911	3,206
LM	Number of units of affordable elderly housing financed (cumulative number)	476	476	476
LM	Number of lots cleared/structures demolished in Tulsa County (CDBG)	15	5	15
D	Number of REAP projects to Tulsa County/Tulsa County communities	3	1	1
M	Number of rural fire departments assisted (INCOG Rural Fire District)	61	74	74
LM	Number of INCOG member governments	27	27	27
D	Number of CTAG member governments	14	13	12
M	Number of Green Country Stormwater Alliance members	20	23	20
M	Ozone design value	0.74	0.68	TBD
M	Number of ozone exceedence days	0	2	TBD
D	Number of INCOG website hits	29,771	28,043	29,000
D	Number of TMAPC website hits	10,016	13,171	13,000
D	Number of County BOA website hits	1,437	1,442	1,445

Note: Some data based on calendar year rather than fiscal year.

## INCOG ORGANIZATIONAL CHART FY 2016 - 2017



# Tulsa's Future



**President & CEO**  
**Mike Neal**



## **Tulsa's Future Purpose**

Tulsa's Future is the ongoing, five-year, public-private economic development plan of the Tulsa Regional Chamber, devised to build a highly-competitive, globally-integrated regional economy. Tulsa's Future leverages diverse strategies to enhance the region's standing as a place for business, residents, visitors and students. The plan is based on the strategic concept that high-value growth in existing and new businesses, thriving public and private educational institutions, and flourishing communities and downtowns will make the Tulsa region a national model for quality and sustainable development.

## **Tulsa's Future I & II Overview**

In 2005, the Tulsa business community launched the Tulsa's Future initiative aimed to build a highly competitive, globally integrated regional economy by mobilizing businesses, municipalities and other entities to focus resources on Tulsa's economic growth and vitality. Tulsa's Future I (2005-2010) raised \$11.2 million from more than 70 Tulsa metro businesses and organizations with the singular aim of growing Tulsa's high-value primary jobs. Through strategic business retention and expansion and business attraction marketing efforts, the first Tulsa's Future program successfully attracted companies, jobs and people while moving the needle for economic growth and gaining an edge amongst the region's competitive set. As of December 31, 2010, Tulsa's Future I activities were responsible supporting the creation of 15,359 jobs, of which 7,669 produced an average salary of \$62,585. The plan added more than \$479 million to the region's payroll, brought 19 new businesses to Tulsa, expanded 118 existing businesses, launched a Business Retention and Expansion program and established a new regional brand for Tulsa.

Launched in 2011, Tulsa's Future II augmented the original plan's budget through 2015 with \$16.9 million and 140 public and private investors. Now in its final year, the plan is pursuing aggressive job growth and capital investment metrics to secure Tulsa's competitive foothold while working to magnify Tulsa's vision of economic development to encompass the entire region. Tulsa's Future II has united the region to yield several of the largest jobs announcements in Oklahoma history, while growing programs for entrepreneurship and small business development; education and workforce attraction; community development; and advocacy and outreach – the achievements of which have raised the bar for what traditional economic development plans can achieve. Tulsa's Future II has leveraged the region's collective strengths and assets to showcase its viability as an attractive place to do business, and drew international attention to its highly-trained workforce and natural resources.

# Tulsa's Future

## Tulsa's Future II Accomplishments 2011 - 2015

Since 2011, Tulsa's Future has directly contributed to or assisted with the creation of 28,814 new jobs in the Tulsa region, positions that indirectly create additional jobs, supporting the further growth of the economy and quality of life in northeast Oklahoma. In addition, we have assisted with the creation of 15,355 jobs to date with average annual wages over \$50,000. More than \$1.9 billion in capital investment has been created in response to these projects as well as major retention efforts.

## Tulsa's Future II Goals 2011 - 2015

The Tulsa's Future Oversight Committee oversees the following two primary goals for Tulsa's Future II over the five-year period 2011 to 2015:

1. Create 15,000 primary, high-value jobs with salaries of \$50,000 or greater within the Tulsa region.
2. Generate a capital investment of \$1 billion for the Tulsa region.

## Tulsa's Future III Goals 2016 - 2020

The Tulsa's Future Oversight Committee oversees the following goals for Tulsa's Future III over the five-year period 2016 to 2020:

1. Prosperous Future
  - A. Assist with the creation of 22,500 jobs, 12,500 with an annual wage above \$50,000 and 10,000 Jobs with an annual wage below \$50,000.
  - B. Generate capital investment of \$1.1 billion from new and expanding projects.
2. Innovative Future
  - A. Assist with the startup of 125 entrepreneurial and small businesses.
  - B. Assist 25 companies in achieving commercialization.
3. Livable Future
  - A. Increase investment in downtown by \$600 million.
  - B. Increase the Tulsa walk score from 36% to 40%.
4. Skilled Future
  - A. Increase the percentage of adults with an associate degree or higher from 34.8% to 40%.
  - B. Increase Tulsa Tech graduates in high-growth industry sectors by 25%.
  - C. Increase the percentage of adults with a bachelor's degree or higher moving into the region from 25.5% to 30%.
  - D. Complete 250 workforce assistance projects for Tulsa regional employers.

<b>Tulsa's Future</b>	<b>Prior Year Actual FY 14-15</b>	<b>Current Year Budget FY 15-16</b>	<b>Current Year Estimate FY 15-16</b>	<b>Budget FY 16-17</b>
Operating Expenses	\$0	\$37,500	\$37,500	\$75,000
Section Total:	\$0	\$37,500	\$37,500	\$75,000

# Tulsa's Future

## Program Areas of Tulsa's Future

Tulsa's Future accomplishes its objective and outcomes through the following program areas:

» **Business Retention and Expansion:** More than 80% of new jobs are created by the region's existing businesses. The Business Retention and Expansion program assists Tulsa-area companies with overcoming barriers to growth, leveraging expansion opportunities, workforce issues and other areas.

» **Business Attraction Marketing:** Tulsa balances convenience, affordability and a great quality of life with a talented workforce, a central location and a pro-business atmosphere. External marketing efforts tout these attributes to corporations and site location experts to recruit new companies to the region.

» **Entrepreneurship and Small Business Development:** Eighty-two percent of all Tulsa-area businesses have fewer than 10 employees. Tulsa's Future concentrates efforts on cultivating entrepreneurs, marketing small business resources and expanding opportunities to more diverse constituencies.

» **Education and Workforce Attraction:** Tulsa's Future engages the business community to positively impact the community's K-12, tech and higher education systems. Additionally, the plan optimizes the region's talent recruitment efforts through key business partnerships and Tulsa's Young Professionals.

» **Advocacy and Outreach:** The Chamber enhances its capacity to build consensus with regional partners on priority issues and effectively influence state, federal and local legislation.

» **Community Development:** Comprehensive community and regional planning is a primary focus in order to capitalize on investments made in both the public and private sectors. Developing collaborative relationships, pursuing capital investors and seeking public support for projects region-wide is instrumental to the success of Tulsa's Future. Key economic generators for the greater Tulsa region include the Arkansas River corridor and Tulsa's downtown district.

## Tulsa's Future Target Industries

Tulsa's Future focuses its program of work on the following industries, which have been identified as those most concentrated in the Tulsa region with the greatest growth and job creation potential. Each is vital to the region's economic stability and development.

- » Energy
- » Aerospace & aviation
- » Health care
- » Professional services & regional headquarters

# Tulsa's Future

## TULSA'S FUTURE III BUDGET 2016 YEAR-END PROJECTION

### REVENUE

Sponsorships	\$ 358,050
Tulsa's Future Contributions	4,326,071
Chamber Support - Tulsa's Future	
Attendance, Rebates, Royalties and Other	30,750
Total Revenues	4,714,871

### EXPENSES

Salaries and Benefits	1,465,991
Occupancy	73,162
Office Supplies and Rentals	37,975
Fees and Charges	286,700
Education and Training	28,295
Dues and Subscriptions	194,568
Meeting Services	204,000
Travel and Hosting	206,926
Marketing	740,944
Publications and Brochures	89,000
Allocated Expenses	847,616
Depreciation, Insurance and Other	45,384
Issues Fund	487,200
Total Expenses	4,707,761
INCREASE (DECREASE) IN NET ASSETS	\$ 7,110

# State Auditor



## State Auditor

In Accordance with Title 19, Section 171 of the Oklahoma State Statutes, the State Auditor and Inspector conducts an annual audit of all books and records of Tulsa County. In addition to the annual audit of Tulsa County, the State Auditor's office also performs a thorough review of the County Treasurer's books and records. This review is unannounced and includes any tests and procedures that the auditors consider necessary in the present circumstances.

County Audit		Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Operating Expenses		\$322,592	\$409,721	\$550,000	\$538,593
	Section Total:	\$322,592	\$409,721	\$550,000	\$538,593

# Drug Court



*Supervising Judge  
Judge Rebecca Nightingale*

## *Accomplishments for FY 2015-2016*

1. Numbers. 757 participants were active between July 1, 2014 and June 30, 2015, in Tulsa County's Drug, DUI, and Veterans Treatment Courts combined. Tulsa County maintains approximately 13% of the total active Problem Solving Court numbers for the State of Oklahoma.
2. Outcome Measures Which Affect Re-arrest Rates:
  - a. Completion Rates. In FY2015, Veterans Treatment Court had an impressive 88% completion rate. This is an outstanding completion rate considering the fact that most Veterans challenge not only substance dependence but also PTSD and/or TBI. In the same year, DUI Court had an 80% completion rate and Drug Court had a completion rate of 58%. (ODMHSAS, 2015).
  - b. Employment. 97.7% of participants were employed at graduation compared to 52.1% at entry, averaged across all dockets. This represents a 95.2% decrease in unemployment. DUI Court had a 98.7% employment rate for graduates. Veterans Treatment Court had a 97% employment rate for veterans by graduation. Almost half of the veterans began the program without stable employment. (DMH 2015).

Drug Court - County Portion	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Other Services & Charges	\$0	\$137,488	\$137,488	\$142,488
Section Total:	\$0	\$137,488	\$137,488	\$142,488

## Drug Court

- c. Education. Upon entry, 23.5% of Drug/DUI Court participants did not have a high school diploma or GED. By graduation, the percentage of participants without these had decreased to 15%, representing an overall gain of 34%. Tulsa County performed above the state average for GED completion in Problem Solving Courts (DMH 2015).
  - d. Graduates. In FY2015, Drug and DUI Court combined graduated 213 participants.
- 3. Rearrests: Tulsa County reduced arrests by 94% and jail days by 69% between January 1, 2010 and December 31, 2013. Tulsa County Drug Court reduced jail days from 8,505 calculated one year prior to admission compared to 2,694 jail days one year post admission. This calculates to a substantial savings in jail costs to Tulsa County of approximately \$395,148 at \$68.00 per day (Source: DMH 2014).
- 4. Veterans Treatment Court. Tulsa County Veterans Treatment Court continued its role as a National Mentor Court for Justice for Vets in FY2015. This is the second designation as a national Mentor Court. Tulsa County is a training site for other courts interested in the planning and implementation of a veteran's treatment court. Veterans Treatment Court hosts frequent trainings in Tulsa for courts from other jurisdictions that are planning and/or implementing a Veterans Treatment Court. In FY2015, Tulsa County Veterans Treatment Court provided training and court visitations for 25 jurisdictions. In addition, members of the Veterans Treatment Court Team served as faculty members for Justice for Vets and trained teams at various locations throughout the United States in FY2015.
- 5. Money Saved. The 757 defendants diverted from prison and jail equates to a conservative savings of \$14,383,000. The Rand Study demonstrated a savings of \$10 for every \$1 spent for drug courts. The ODMHSAS estimates a savings of \$19,000 per offender per year who is not incarcerated in prison or jail. This dollar amount does not calculate the additional savings for reduction of new arrests, medication or other actual costs.

# Drug Court

## *Goals for FY 2016-2017*

1. Increase the number of active participants in Tulsa County's Problem Solving Courts, which includes Drug, DUI Court and Veterans Treatment Court, to 800 during 2016-2017.
2. Participate in statewide outcome evaluation of Drug Courts completed by the Oklahoma Department of Mental Health and Substance Abuse Services (ODMHSAS), including evaluation of recidivism, program retention, educational and income levels, and unemployment rates.
3. Update the policies and procedures of the Drug Court, DUI Court, and Veterans Treatment Court to conform to the recently completed standards for Drug Courts which were presented at the last National Conference. One of these standards will include random testing on Sundays.
4. Slightly increase current retention and completion rates in Drug Court, DUI Court and Veterans Treatment Court. Graduate 240 participants from the combined courts. Continue to target veterans and military personnel with misdemeanor and/or felony arrests using jail arrest data provided by the Tulsa County Sheriff's Office and through a solid partnership with the Coffee Bunker and local Veterans Organizations.
5. Increase the educational level of Drug, DUI and Veterans Treatment Court participants by requiring a High School diploma or technical training prior to graduation and by encouraging enrollment in college or vocational schools. Create a program under a new Educational/Vocational Coordinator in which each participant would sign an educational contract upon plea into the program. The new full-time coordinator will also track each participant's progress towards his/her educational and vocational goals.
6. Increase the income of Drug, DUI, and Veterans Treatment Court participants by assisting with obtaining employment or increasing income supports through federal benefits, such as Social Security income or veterans benefits. Assist participants with applying for public benefits and/or appealing denial decisions by specifically training a new full-time case manager in navigating the SSI process.
7. Completion of "transportation plans" for each participant in the Problem Solving Courts. Lack of transportation is a major barrier for participants being able to get to treatment and court. Bus passes and tokens are provided for participants who are frequent riders of the public transit buses and have no other reliable means of transportation. The need for transportation support exceeds \$100,000 for all the Problem Solving Courts combined. This amount is estimated at 25%, or 250 of the participants. The majority of participants in Drug/DUI Court do not have a driver's license or a vehicle, so they rely solely on public transportation.

# Drug Court

## *Key Trends and Challenges for FY 2016-2017*

*Employment.* Unemployment and under-employment continue to be major barriers for most criminal offenders. A poll by the New York Times, CBS News, and the Kaiser Family Foundation found that men with criminal records account for 34% of the unemployed males between the ages of 25 and 54. Similar findings regarding the impact of a criminal conviction were found by Ms. Pager, a Harvard sociologist. After conducting studies in Milwaukee and New York, she found that men with criminal convictions were 50% less likely to receive a job offer or a call back for another interview. Problem Solving Courts assist criminal offenders in overcoming these employment barriers through placement in entry level jobs, enrollment in job training programs and/or admission into college or technical schools. Improved job skills lead to employment stability and increase an offender's earning potential and access to other employment benefits, such as health insurance and retirement plans. At graduation, an astonishing 97% of Veterans Treatment Court and 98% of Drug Court participants are employed. All participants are required to either work or attend school full-time except those receiving federal disability support payments.

*Education.* Helping criminal offenders obtain a higher educational level has become a focus of Drug Court, because there is a strong correlation between a higher educational level and lowered recidivism. As educational level increases, criminal offending decreases. Currently 50% of prison inmates in Oklahoma do not have a high school diploma (Oklahoma Department of Corrections 2013). Educational attainment as a protection against future crimes will continue to be a major outcome measure for alternative programs within criminal justice. Drug Court has been successful at significantly increasing educational attainment by requiring completion of high school diplomas and facilitating enrollment in post-secondary education, either college or vocational programs.

*Families and Children.* The OJP Drug Court Clearinghouse and Technical Assistance Project (DCCTAP) at American University found that nearly two-thirds of drug court participants were also parenting minor children. Without drug court, many of these parents lose custody of their children, imposing greater costs to the State. Since pregnant females in the program are frequently drug tested, the likelihood of babies born with substantial medical and social service costs (estimated at a minimum of \$250,000 per baby) is greatly reduced. The Tulsa Drug Court Program provides family counseling, parenting classes, and referrals to pre-natal medical care as needed. In Tulsa Drug, DUI and Veterans Treatment Courts, the percentage of children living with participants increased from 36% at entry to 51% at graduation.

*Diversion from Jail/Prison.* The United States has the highest rate of adult incarceration among the developed countries, with 2.3 million currently in jails and prisons. Of this 2.3 million, 501,500 are incarcerated for drug offenses (Just Leadership USA, 2013). Due to tight fiscal budgets at the local and state levels, effective alternatives to incarceration are being targeted. Pressure is being exerted to divert non-violent offenders from incarceration and safely supervise them in the community. Problem Solving Courts preserve public safety and save public dollars. Alternative programs, such as Drug Courts, significantly outperform both standard probation and parole in reducing future arrests. Statewide, Drug Court has a 24% recidivism rate, whereas standard probation has a recidivism rate of 38%, and traditional parole has a 68% recidivism rate for non-violent offenders (DMH 2013).

# Drug Court

## Oklahoma Drug Courts

- Drug courts give offenders a chance to avoid prison by working through treatment. It involves sanctions for not making progress and includes frequent drug tests, community service, intensive treatment and court appearances.
- Graduation means cases are dismissed, reduced or withdrawn.
- In 2013, 4,084 Oklahomans were active in 60 adult drug and DUI courts across the state. About 1,300 graduate each year.
- Cost per participant is about \$5,000 annually, which is significantly lower than the \$19,000 a year to house a person in prison.
- Re-arrest rate for graduates after five years is about 24%, compared to 54% for released inmates.
- Upon entry to the program, about 33% are unemployed, compared to 3% at graduation.



The October 2015 graduation represented the 4<sup>th</sup> graduation for 2015 of Drug, DUI, and Veterans Treatment Courts.

## Drug Court



Participants from Drug Court, DUI Court and Veterans Treatment Court line the front of the stage during the January 2016 graduation from the specialty court programs. A total of 65 graduated during this ceremony, completing their program that was a minimum of 18 months. The group pictured was recognized for advancing their education and/or career during the program. This group went above and beyond strenuous requirements of regular court appearances, treatment appointments, supervision visits and random drug testing and either furthered their education, returned to the workforce or advanced their career during their time in the program.



Tammy Westcott opens her first Drug/DUI/Veterans Treatment Court Graduation as COURTS Program Director. She reminded the 65 graduates to remember that the rearview mirror in a car is much smaller than the windshield – because it's much more important to look forward than to look back.

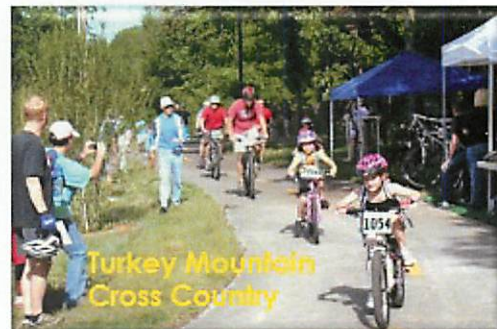
# River Parks Authority



*Executive Director  
Matt Meyer*

## Accomplishments for FY 2015-2016

- A grant-funded contract with the Center for Employment Opportunities is providing additional manpower for labor-intensive maintenance activities.
- Tulsa Field Sports Alliance continues successful management of the West Tulsa Sports Complex, with a portion of its programming benefiting disadvantaged youth.
- The seasonal Park Patrol program is funded entirely by private grants because public funding has not kept up with operational needs.
- The George Kaiser Family Foundation and QuikTrip Corporation made a \$5.6MM non-recourse loan to the Authority to be used for purchasing additional park land on Turkey Mountain. The loan will be repaid with Vision funds, if voters approve that portion of the package.
- River Parks Authority, Turkey Mountain and Oktoberfest websites and Facebook pages show increased traffic and are useful tools to communicate with park users about trail closures, events, park usage policies, fees, and park attractions.



River Parks Authority	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Other Services & Charges	\$675,000	\$675,000	\$675,000	\$675,000
Section Total:	\$675,000	\$675,000	\$675,000	\$675,000

# River Parks Authority

## Goals for FY 2016-2017

- Management encourages County and City leaders to apportion financial support for public assets such as River Parks more on actual community use and the economic impacts of such assets, rather than across-the-board cuts that place heavily-used facilities on equal footing with those that serve fewer citizens and contribute less in quality of life and other economic benefits.
- Collaboration continues with Tulsa's Gathering Place (TGP) construction in the 31<sup>st</sup> and Riverside area. TGP was given to River Parks Authority, the largest private gift to a public park in American history. **While this relationship creates no new financial obligations for the Authority, neither does it create any new funding resources for River Parks' existing properties and facilities.**



### Performance Measures FY 2016 - 2017 Budget / Tulsa County

Organization: River Parks Authority

D = Discretionary      LM = Local Mandated      M = Mandated

**River Parks Authority Mission:** To maintain, preserve, develop and promote the Arkansas River and adjacent land areas under the Authority's jurisdiction within Tulsa County for the economic and cultural benefit of the community.

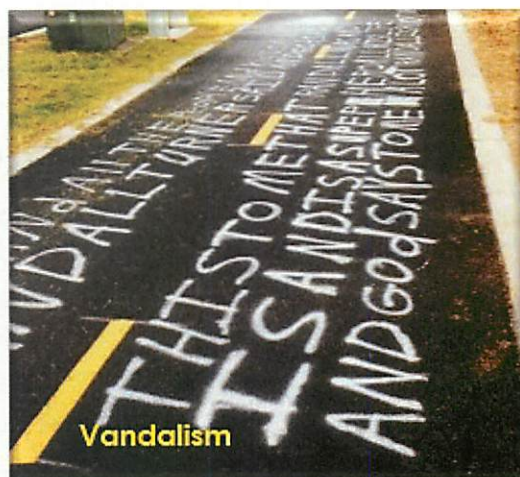
**River Parks Authority Vision:** To be the region's premier park, recreation and entertainment destination. River Parks' Strategic Plan seeks to accomplish the Mission and Vision through four goals listed below. A Performance Measure is provided for each.

D, LM or M	Strategic Plan Goals and Related Performance Measures	2013 - 14 Actual	2014 - 15 Actual	2015 - 16 Projected
LM	<b>Goal # 1: Development &amp; Preservation</b> <b>Measure: Estimated number of park visits per year</b> Narrative: Visit estimates prepared with data from infrared trail counters at 6 locations, known & estimated event attendance, & special use activity like 41st water park, rugby, rowing	1,150,000 visits	1,025,800 visits	1,035,000 visits
D	<b>Goal # 2: Funding</b> <b>Measure: Private contributions received</b> Narrative: Most contributions are project-specific; receipts will vary annually according to particular needs, but private funds remain vital to serving the public with quality facilities & programs	\$1,386,600	\$1,384,765	\$1,300,000
D	<b>Goal # 3: Community Relations</b> <b>Measure: Website visits and Facebook "fans"</b> Narrative: Includes 3 websites: River Parks, Turkey Mountain, and Oktoberfest. Stats are visits to the homepage of each site with activity of one or more page views, not search engine "hits"	174,000 site visits 22,150 Facebook fans	116,765 site visits 25,541 Facebook fans	118,000 site visits 26,500 Facebook fans
LM	<b>Goal # 4: Programming</b> <b>Measure: Number of major and minor events</b> Narrative: Major events are those hosted by RPA for revenue or community tradition/benefit; minor events are those facilitated by RPA staff for various user groups, i.e., for runs	9 major events 75 minor events	7 major events 75 minor events	8 major events 75 minor events

# River Parks Authority

## Key Trends and Challenges for FY 2016-2017

- Heavy park usage creates a wealth of continuous maintenance and repair needs throughout the park, while vandalism and weather-related events strain staff resources and funding.
- Use of contractors reduces costs for services like mowing, restroom cleaning, and licensed plumbing and electrical work.
- Public funding from Tulsa County and the City of Tulsa remains constrained. Rising employee health insurance and other fixed costs reduce available funds for park maintenance. The Authority's Board has firmly directed that our budget requests to Tulsa County and the City of Tulsa include increased funding (the Target Overrun Request for the County's share) to maintain River Parks at a more optimum level for landscape maintenance, tree maintenance and replacements, graffiti removal and maintenance of primitive trails and other facilities at Turkey Mountain.
- Economic activity such as stock market fluctuations, low interest rates and a sustained energy industry downturn impact private fundraising.
- The Turkey Mountain Urban Wilderness Area's explosive popularity has far surpassed the capacity of its 2009 parking expansion, as well as the capacity gained in 2015 by re-opening and rehabilitating an old parking lot near 61<sup>st</sup> and Elwood.

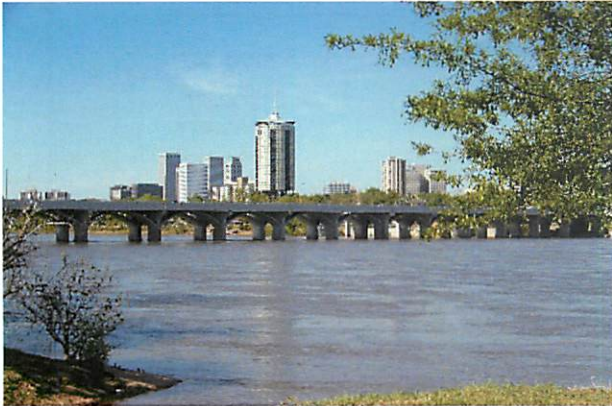


# River Parks Authority

Classification Items of Expense					
Tulsa County Budget Request			Fiscal Year: 2016 - 2017		
Department: River Parks Authority			Organization Number: 4170		
	Prior Year FY 2014-2015	Current Year FY 2015-2016		Estimate of Needs FY 2016-2017	
1. Salaries & Wages					
includes line item accounts	\$264,114	\$254,900	County	\$270,842	County
5110101, Regular Salaries;	\$215,986	\$229,977	City	\$243,998	City
5110102, Part Time Salaries;	\$131,900	\$134,323	Other	\$146,559	Other
& 5110301 Overtime Salaries	\$612,000	\$619,200	Subtotal	\$661,400	Subtotal
2. Benefits	\$99,432	\$89,166	County	\$88,738	County
All other "51" Personal	\$81,312	\$80,447	City	\$79,943	City
Services accounts	\$49,656	\$46,987	Other	\$48,018	Other
	\$230,400	\$216,600	Subtotal	\$216,700	Subtotal
3. Travel	\$0	\$0	County	\$0	County
5331107	\$0	\$0	City	\$0	City
	\$0	\$7,500	Other	\$7,500	Other
	\$0	\$7,500	Subtotal	\$7,500	Subtotal
4. Operating Expenses	\$45,616	\$45,159	County	\$43,693	County
All "52" Materials &	\$37,304	\$40,744	City	\$39,363	City
Supplies accounts	\$22,780	\$23,797	Other	\$23,644	Other
	\$105,700	\$109,700	Subtotal	\$106,700	Subtotal
5. Other Charges	\$265,838	\$285,775	County	\$272,726	County
All "53" Other Services	\$217,398	\$257,832	City	\$245,695	City
accounts	\$132,764	\$150,593	Other	\$147,579	Other
	\$616,000	\$694,200	Subtotal	\$666,000	Subtotal
6. Capital Outlay	\$0	\$0	County	\$0	County
	\$42,000	\$37,000	City	\$36,000	City
	\$0	\$0	Other	\$0	Other
	\$42,000	\$37,000	Subtotal	\$36,000	Subtotal
Totals for Operating	\$675,000	\$675,000	County	\$676,000	County
	\$594,000	\$646,000	City	\$645,000	City
	\$337,100	\$363,200	Other	\$373,300	Other
	\$1,606,100	\$1,684,200	Total	\$1,694,300	Total
7. M.K.T. Trail	\$1,500	\$1,500	County	\$1,500	County
	\$22,000	\$30,000	City	\$32,000	City
	\$70,700	\$67,600	Other	\$64,500	Other
	\$94,200	\$99,100	Subtotal	\$98,000	Subtotal
Totals for Operating and M.K.&T. Trail	\$676,500	\$676,500	County	\$677,500	County
	\$616,000	\$676,000	City	\$677,000	City
	\$407,800	\$430,800	Other	\$437,800	Other
	\$1,700,300	\$1,783,300	Total	\$1,792,300	Total
Department Head: Matt Meyer, Executive Director					

# River Parks Authority

*21<sup>st</sup> Street Bridge*



*Great Raft Race 2015*



*Lederhosen Lauf 4 Mile Start*



*Elk Sculpture located at 63<sup>rd</sup> & Riverside  
Titled "Wichita Wapiti"*





## Mental Health Court



*Supervising Judge  
Judge Rebecca Nightingale*

### *Accomplishments for FY 2015-2016*

1. Mental Health Court worked with 166 seriously mentally ill defendants during FY2015. MHC had 31 graduates during this fiscal year. MHC participants were diagnosed with "serious mental illness," many with psychosis and in need of treatment services. The majority of participants also have co-occurring substance abuse disorders or developmental delays which impair functioning.
2. Tulsa County continues to be the largest Mental Health Court in Oklahoma, serving 166 out of the State's total of 747 participants for FY2015. Tulsa accounts for 22.2% of the total active participants in Mental Health Courts for the State of Oklahoma.
3. Tulsa County Mental Health Court had a retention rate of 61.5% (DMH 2015).
4. Tulsa participated in the statewide outcome evaluation of Mental Health Courts conducted by the Oklahoma Department of Mental Health and Substance Abuse Services for FY2015.
5. Reduced arrests by 73% for MHC participants (DMH 2015).
6. Days spent in jail by MHC participants were reduced by 75% (DMH 2015).
7. Completed "Transportation Plans" for all new pleas and current participants in Mental Health Court to assist with navigation of public transportation and increase attendance at treatment groups and other scheduled appointments.
8. Decreased the number of days that MHC participants were placed in an inpatient facility by 55 % (DMH 2015).

# Mental Health Court

## Goals for FY 2016-2017

1. Numbers. Continue to maintain the funded target of 85 Mental Health Court participants during the upcoming fiscal year.
2. Outcomes. Continue to participate in a statewide outcome evaluation of Mental Health Courts conducted by the Oklahoma Department of Mental Health and Substance Abuse Services. Outcomes will focus on: 1) reducing arrests, 2) reducing days spent in jail, and 3) the reduction of days spent in a psychiatric inpatient setting for the participants in the Tulsa County Mental Health Court.
3. Transportation. Ensuring the completion of a Transportation Plan for each Mental Health Court participant with his/her case manager will continue to be a goal for 2016-2017 because the lack of transportation is a critical barrier identified by MHC participants. MHC participants will be provided bus tokens/passes to assist them in getting to all their mandatory appointments, including court, treatment, supervision, drug testing and jobs/job searches.
4. Public Benefits/Social Security Disability. Assistance with reviewing current Social Security status and eligibility for other public benefits for each Mental Health Court participant will be a major focus of the MHC. A full-time case manager at the COURTS offices will be specifically trained in navigating the SSI system. Each MHC participant's current Social Security status will be determined. Assistance with completing new applications or appeals for Social Security Disability will be provided by the MHC staff and case manager. MHC clients will also be assisted with obtaining public benefits, such as TANF, WIC, SNAP, and with household budgeting or obtaining payee services.

Mental Health Court - County Portion	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Operating Expenses	\$0	\$92,000	\$0	\$97,000
Other Services & Charges	\$0	\$0	\$92,000	\$0
Section Total:	\$0	\$92,000	\$92,000	\$97,000

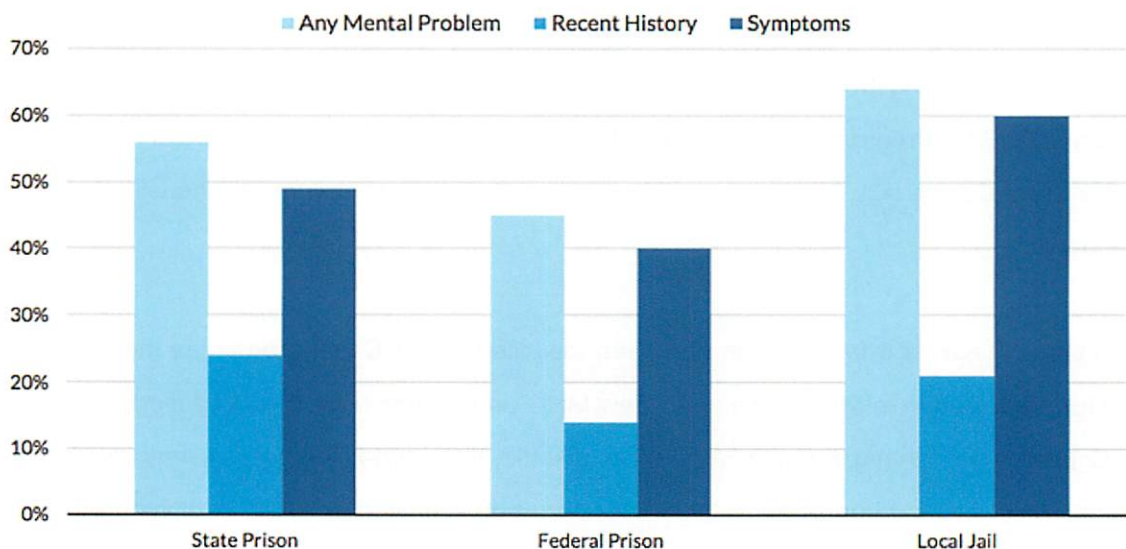
# Mental Health Court

## *Key Trends and Challenges for FY 2016-2017*

1. Income Support. The creation of an income either through employment and/or federal benefits continues to be a focus for the Mental Health Court. Nearly 100% of MHC participants enter into the program without any income. Lack of income is a barrier which impacts the MHC participants in many areas, including delaying entry into safe and secure housing, accessing public transportation and providing themselves basic needs, such as food and medicine.
2. Housing. Housing continues to be one of the major barriers for placement of MHC participants with a pending criminal charge and often an extensive history of criminal arrests. Existing housing options, including transitional placements, are usually full with long waiting lists. The move-in costs and rent are also significant barriers for this population as they often do not have any income source, including disability payments. Many of the MHC participants have no job and limited ability to work based upon their mental health issues. Transitional housing is an essential component of successfully engaging and completing the Mental Health Court. Participants need immediate safe and secure housing. The Tulsa COURTS Program will establish collaborative partnerships with Pathways and other housing programs within Community Service Council to enhance the ability to secure safe housing for the mentally ill participants.
3. Transportation: Lack of transportation has been identified by MHC participants as their top barrier for successful participation in MHC each year. Few MHC participants have a valid driver's license. Almost no MHC participants have a car or access to reliable transportation and so they must rely almost exclusively on public transportation. Public transportation is limited in Tulsa, both in hours of operation and geographical areas served. Therefore assistance with transportation will continue to be a major focus.
4. Support Services. MHC participants are relying more and more often on community agency assistance, such as food banks, shelters, and rent/utility assistance. The demand far exceeds the supply. The MHC participants are frequently very low income or without any income, homeless, with no family caregivers and suffering from psychotic episodes at the time of their admission into MHC. These factors and their serious mental illnesses make the MHC participants the most intensive population for utilization of case management services and resources.

# Mental Health Court

5. Food Insecurity. Many of the MHC participants report having no food or not enough food to last for the entire month. This remains a major basic need faced by the majority of this court's participants. A small food pantry at the COURTS offices was started last year to provide food for MHC clients who are identified as having no food or not enough food to last until their next public assistance date. This year the COURTS Program will expand the capacity of the food pantry to better serve this population. Many of the MHC clients receive less than \$50 per month for food assistance. Clients are also connected to community food banks/pantries to help overcome this deficit of groceries.



Over 40% of inmates have some sort of mental problem and are exhibiting symptoms which put them, other inmates, and corrections employees at risk. Mental Health Court decreases the likelihood of harm by greatly reducing the number of days the mentally ill defendants spend in custody.

## Mental Health Court



Special Judge Dawn Moody stands center with the January 2016 graduating class of Tulsa Mental Health Court. Sixteen graduates received their completion certificates from the minimum-13-month program that includes intensive mental health treatment, court appearances and regular drug testing. This represents the largest graduating class since the inception of Mental Health Court in 2007.

## Excise Board



**Chairman : Ruth Gaines**

**Vice-Chairman: Charles E. VanDeWiele Jr.**

**Member: Dr. A. Theodore Kachel**

*The Excise Board examines the Tulsa County budgets, approves the adopted budget and certifies the approved budget to the County Budget Board, the County Treasurer, and the State Auditor and Inspector.*

*At the time required by Law, the Board computes and levies the taxes necessary in accordance with 68 O.S. § 3017.*

Excise & Equalization Board	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Salaries & Wages	\$7,350	\$7,500	\$6,148	\$7,500
Employee Benefits	\$615	\$1,854	\$830	\$630
Travel	\$454	\$1,000	\$300	\$1,500
Operating Expenses	\$602	\$3,162	\$150	\$3,450
Section Total:	\$9,021	\$13,516	\$7,428	\$13,080

# Miscellaneous Reports



## Debt and Lease Information

*Outstanding Debt*  
*Changes in Debt*  
*Debt Capital Leases*  
*Leases Payable*

## Capital Projects Section

*The Nature and Scope of Capital Projects*  
*Overview of Funded and Unfunded Capital Projects*  
*Estimated Ongoing Annual Operational Impact*

## Other Information

*Performance Measures by Department*  
*Vehicles by Department*  
*Employees by Department*

## Operational Information – Not Part of Tulsa County Budget

*Non - Budget Board Appropriated Fund Descriptions*  
*Non - Budget Board Appropriated Fund Financial Overview*  
*2014-2015 Tax Apportionment Distribution by Entity*

## Appendix

*Glossary and Acronyms*  
*County Budget Act*  
*Adoption of Budget*  
*Certification of Excise Board*  
*Affidavit of Publication*

# Outstanding Debt



## *Long-Term Debt*

Tulsa County had a total of \$168 million and \$128 million in outstanding debt at the end of fiscal years 2014 and 2015, respectively. Governmental Activities decreased by \$51.2 million while Business-Type Activities decreased by \$38,163. The \$51.2 million decrease in Governmental Activities debt is a result mainly of the payment \$35 million on the Capital Improvement Revenue Bonds Series 2003, the payment of \$6.1 million on the Capital Improvement Revenue Bonds Series 2005 C, and the payment of \$7.9 million on the Capital Improvement Revenue Bonds Series 2006 B. Funds to pay the revenue bonds outstanding will come from the sales tax that was approved by voters in September 2003, known as the Vision 2025 initiative. The proceeds from the revenue bonds have funded capital improvements for the American Airlines maintenance facility, education, health care, and event facilities which promote economic development and community enrichment.

In fiscal year 2013-2014, Tulsa County Industrial Authority issued \$1,660,000 in capital improvement revenue bonds for the purchase of 33.82 acres primarily functioning as various gun ranges, officer training facility, and 911 dispatch center. All payments towards debt service will come from the Sheriff's Office's Special Revenue Cash Fund, which receives funds from civil and criminal process and miscellaneous fees.

In fiscal year 2014-2015, Tulsa County Industrial Authority issued revenue bonds to fund expansion of the David L. Moss Criminal Justice Center. County voters approved on April 1, 2014 a .026% sales tax to be applied to debt service and operations of the Criminal Justice Center. The sales

taxes began being collected July 1, 2014 and will end July 1, 2029. Four additional housing pods are to be added, including two mental health pods due to the high incidence of inmates with mental health problems.

In fiscal year 2015-2016, Tulsa County Industrial Authority issued \$38 million in revenue bonds to fund land acquisition and construction of a Juvenile Courts and Detention Center. County voters approved on April 1, 2014 a .041% sales tax to be applied to debt service. The sales taxes began being collected July 1, 2014 and will end July 1, 2029.

State law limits the amount of general obligation debt. The County can issue up to 5 percent of the assessed value of all taxable property within the County's limits. The total debt limit is calculated to be over \$271 million at the end of fiscal year 2015. The general obligation debt outstanding (\$0) less the amount available in the Debt Service Fund (\$0) is \$0, leaving a legal debt margin of \$271 million.

There is not a credit rating on general obligation bonds as the County has no general obligation debt. The County's other debt, principally revenue bonds, carries a AA- rating assigned by Standard and Poor's Ratings Services.

Sales Tax tax collections have remained relatively stable over the past few fiscal years. Between the Vision 2025, Sheriff Office's Facility, County Jail Expansion, and Juvenile Center and Criminal Justice Center initiatives, Tulsa County has been able to both expand and maintain its infrastructure. In April 2016 Voters approved an additional .05 Vision Sales tax to fund further long term capital needs at Tulsa County.

# Changes in Debt



## 2015 Change in Long-Term Bonded Debt

	Balance 7/1/14	Additions	Deletions	Balance 6/30/15	Due within One Year
Revenue bonds payable-2003	\$ 93,435,000	\$ -	\$ 35,020,000	\$ 58,415,000	\$ 36,415,000
Revenue bonds payable-2005	15,890,000	-	-	15,890,000	-
Revenue bonds payable-2005	18,875,000	-	6,100,000	12,775,000	6,275,000
Revenue bonds payable-2006	14,285,000	-	7,860,000	6,425,000	3,100,000
Revenue bonds payable-2010	15,155,000	-	625,000	14,530,000	630,000
Revenue bonds payable-2013	1,505,000	-	155,000	1,350,000	160,000
Revenue bonds payable-2014	-	9,595,000	-	9,595,000	510,000
Loan payable-2014	-	402,834	-	402,834	65,541
Premium on debt issuance	3,508,054	-	1,415,938	2,092,116	-
Subtotal	162,653,054	9,997,834	51,175,938	121,474,950	47,155,541
Capital lease payable	194,080	150,000	38,163	305,917	59,591
Judgments payable	327,404	8,500	214,535	121,369	100,702
Compensated absences	4,803,798	5,135,006	4,190,897	5,747,907	414,290
Total	\$ 167,978,336	\$ 15,291,340	\$ 55,619,533	\$ 127,650,143	\$ 47,730,124

# Capital Leases



The County acquires machinery and equipment, finances the acquisition of buildings, and makes improvements to golf courses through lease-purchase agreements. Oklahoma law prohibits the County from entering into contracts of this nature for longer than one year. It is the County's intent to exercise its right to purchase these properties; accordingly, the lease-purchase agreements have been capitalized to conform to accounting principles generally accepted in the United States of America. The unpaid portions of these agreements have been reported as capitalized lease obligations, both as a current and a non-current liability in the Statement of Net Assets at an amount equal to the present value of all remaining payments to maturity. Assuming that all capital leases are renewed each year by resolution of the Board of County Commissioners, minimum lease commitments under capitalized lease-purchase agreements as of June 30, 2015 are as follows:

Year Ending June 30	Principal	Interest	Totals
2016	\$ 59,591	\$ 1,264	\$ 60,855
2017	59,591	1,264	60,855
2018	59,591	1,264	60,855
2019	42,143	1,264	43,407
2020	42,143	1,265	43,408
2021	21,429	643	22,072
2020	21,429	643	22,072
2023	-	-	-
Total	\$ 305,917	\$ 7,607	\$ 313,524

Change in all types of capital leases as reflected in the statement of net assets are as follows:

	Balance 7/1/2014	Additions	Deletions	Balance 6/30/2015	Due Within One Year
Equipment	\$ 194,080	\$ 150,000	\$ 38,163	\$ 305,917	\$ 59,591
Total	\$ 194,080	\$ 150,000	\$ 38,163	\$ 305,917	\$ 59,591

# Leases Payable 2016 - 2022



			Principal	Interest	Total	
ODOT	2016	3000	\$ 21,428.57	\$ 642.86		Steel Wheel Vibratory Roller
ODOT	2016	3000	17,448.48	-		Compact Track Loader
ODOT	2016	3000	20,714.33	621.43		Chip Spreader
Total			\$ 59,591.38	\$ 1,264.29	\$ 60,855.67	
ODOT	2017	3000	\$ 21,428.57	\$ 642.86		Steel Wheel Vibratory Roller
ODOT	2017	3000	17,448.48	-		Compact Track Loader
ODOT	2017	3000	20,714.33	621.43		Chip Spreader
Total			\$ 59,591.38	\$ 1,264.29	\$ 60,855.67	
ODOT	2018	3000	\$ 21,428.57	\$ 642.86		Steel Wheel Vibratory Roller
ODOT	2018	3000	17,448.58	-		Compact Track Loader
ODOT	2018	3000	20,714.33	621.43		Chip Spreader
Total			\$ 59,591.48	\$ 1,264.29	\$ 60,855.77	
ODOT	2019	3000	\$ 21,428.57	\$ 642.86		Steel Wheel Vibratory Roller
ODOT	2019	3000	20,714.33	621.43		Chip Spreader
			\$ 42,142.90	\$ 1,264.29	\$ 43,407.19	
ODOT	2020	3000	\$ 21,428.57	\$ 642.86		Steel Wheel Vibratory Roller
ODOT	2020	3000	20,714.02	621.42		Chip Spreader
Total			\$ 42,142.59	\$ 1,264.28	\$ 43,406.87	
ODOT	2021	3000	\$ 21,428.57	\$ 642.85		Steel Wheel Vibratory Roller
Total			\$ 21,428.57	\$ 642.85	\$ 22,071.42	
ODOT	2022	3000	\$ 21,428.58	\$ 642.85		Steel Wheel Vibratory Roller
Total			\$ 21,428.58	\$ 642.85	\$ 22,071.43	
Grand Total			\$ 305,916.88	\$ 7,607.14	\$ 313,524.02	



# The Nature and Scope of Capital Projects

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The Capital Improvements Program (CIP) for Tulsa County examines the infrastructure and capital needs of the County for the next five years. The CIP is reviewed and updated on an annual basis to reflect the changing needs of the community and changes in available monies to finance capital projects. The County uses the CIP as a planning tool to list planned capital improvement projects for funding and implementation.

## What Projects Are In The CIP

Projects and their cumulative component areas totaling \$20,000 or more should be included in the CIP.

Projects in the CIP can include:

- Acquisition of land or structures
- Obligations for labor and materials and contractors involved in completing a project
- Expenses for County equipment
- Expenses for County vehicles
- Engineering or architectural services, professional studies, or other administrative costs
- Renovating or expanding County facilities, grounds, or equipment

## Long-Term Strategic Planning

One may ask, "Why include unfunded projects?" or, "If these are critical improvements, staff should be planning on how to accomplish the projects and if there is no funding source then the projects are not real priorities."

The County views its Capital Improvements Program (which is not part of this budget document but a summary is included for informational purposes), as a long-term strategic plan. It provides documentation of critical capital projects for replacement, even if there is not a funding source. It allows long-term capital planning for improvement of taxpayer services and provides a forum of discussion of those proposed improvements with the taxpayers. The CIP allows elected officials and citizens to know where Tulsa County is headed and that funding sources are critical for the County to achieve such goals.

Basically, funding sources must come from ad valorem property tax, sales tax, fees, grants, or donations. The level of funding of the Capital Improvements Plan is a joint decision of both the Tulsa County Taxpayers and the Tulsa County Board of Commissioners.

## *This Capital Projects section contains the following information:*

- Description of the County's capital improvement planning process
- Overview of funded and unfunded capital projects
- Estimated operational impact of the approved capital projects

## *The County's Capital Improvement Planning (CIP) Process*

The Tulsa County Budget Board engages in planning and budgeting processes on an annual basis to address the identified capital needs. The Tulsa County Fiscal Office uses input from each department, as well as long-range plans, task force reports, and space needs studies to guide planning and budget development. Unfunded appropriations "roll" to the subsequent year until the project is funded and completed unless deleted by a department.

The CIP process is meant to provide a focused plan to identify the County's infrastructure and capital needs and the funding to meet those needs. While several projects have funding sources, the critical need of the County is to identify and establish a recurring funding source for capital requests.

The total Capital Requests for the five-year period from July 1, 2016 to June 30, 2021 is \$97,296,473.

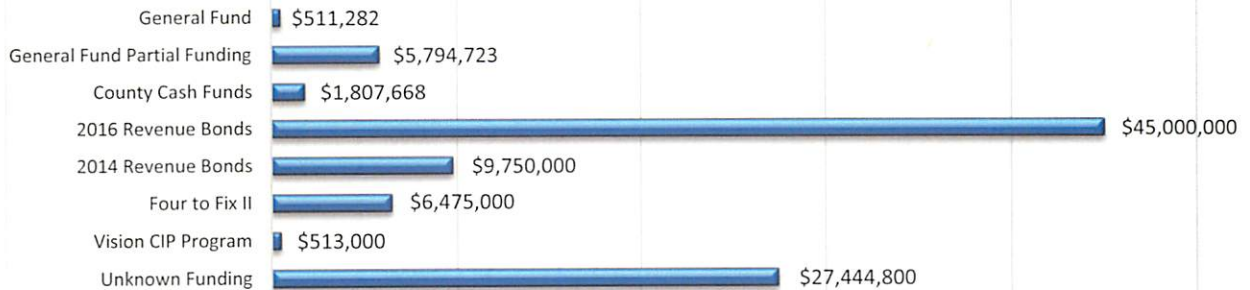
	Total All Requests	Unknown Funding Source	Known Funding Source
July 1, 2016 - June 30, 2021	97,296,473	27,444,800	69,851,673
July 1, 2015 - June 30, 2020	103,423,680	29,024,280	74,399,400
July 1, 2014 - June 30, 2019	90,403,122	19,460,122	70,943,000
July 1, 2013 - June 30, 2018	227,880,900	221,059,590	6,821,310
July 1, 2012 - June 30, 2017	233,092,615	225,167,615	7,925,000
July 1, 2011 - June 30, 2016	230,139,193	220,714,193	9,425,000

Twenty-eight percent (28.2%) of the dollar amounts requested cannot be funded at this time. Of the \$97,296,473 that has been requested in the CIP this year, \$27,444,800 has no funding source. Due to limited funding sources, many projects simply have to wait for funding and completion. Most funded capital projects are accounted for in the Tulsa County Industrial Authority, a separate legal entity. The Tulsa County Industrial Authority does not receive appropriations from the Tulsa County Budget Board

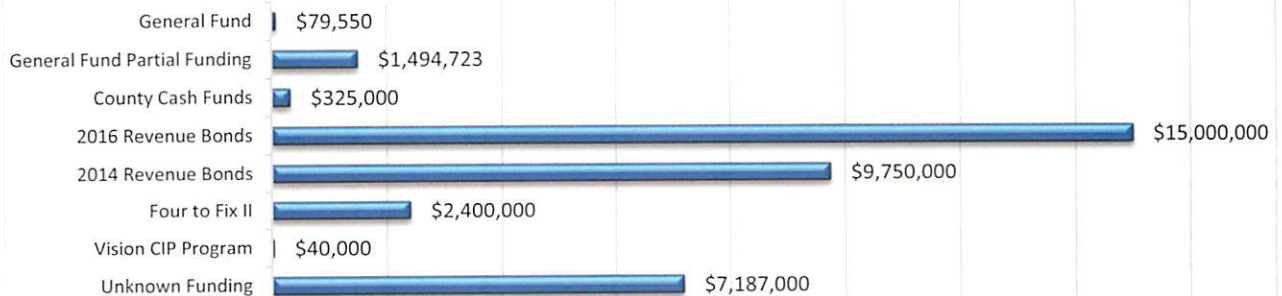
and is not part of this Budget document. Sales tax is the primary funding source for the capital projects in the Tulsa County Industrial Authority. All proposed capital projects, regardless of status of funding or funding source, are included in the Five-Year Tulsa County Capital Improvements Plan document. A summary of all capital projects in the Five-Year Plan are listed in the "Overview of Funded and Unfunded Capital Projects."

	Fiscal Year 2016-2017	Fiscal Year 2017-2018	Fiscal Year 2018-2019	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Five Year Total
Unknown Funding	\$ 7,187,000	\$ 15,049,900	\$ 4,159,900	\$ 545,000	\$ 503,000	\$ 27,444,800
Vision CIP Program	\$ 40,000	\$ 278,000	\$ 115,000	\$ 40,000	\$ 40,000	\$ 513,000
Four to Fix II	\$ 2,400,000	\$ 2,575,000	\$ 1,500,000	\$ -	\$ -	\$ 6,475,000
2014 Revenue Bonds	\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	\$ 9,750,000
2016 Revenue Bonds	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 45,000,000
County Cash Fund	\$ 325,000	\$ 522,668	\$ 480,000	\$ 480,000	\$ -	\$ 1,807,668
General Fund Partial Funding	\$ 1,494,723	\$ 1,225,000	\$ 1,025,000	\$ 1,025,000	\$ 1,025,000	\$ 5,794,723
General Fund	\$ 79,550	\$ 72,732	\$ 153,000	\$ 153,000	\$ 53,000	\$ 511,282
<b>Total By Funding Source</b>	<b>\$ 36,276,273</b>	<b>\$ 34,723,300</b>	<b>\$ 22,432,900</b>	<b>\$ 2,243,000</b>	<b>\$ 1,621,000</b>	<b>\$ 97,296,473</b>

#### Five Year Total



#### Budget Year 2016 - 2017



## Overview of Funded and Unfunded Capital Projects - FY 2017-2021

Requests By Funding Source	Department	Fiscal Year 2016-2017	Fiscal Year 2017-2018	Fiscal Year 2018-2019	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Five Year Total
<b>Unknown Funding</b>							
Stitcher	Admin Services	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Media Safe	Admin Services	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Collator	Admin Services	\$ -	\$ -	\$ -	\$ 77,000	\$ -	\$ 77,000
PC Maintenance	Admin Services	\$ -	\$ 4,400	\$ -	\$ -	\$ -	\$ 4,400
Shrink Wrap System	Admin Services	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000
PC maintenance	Admin Services	\$ -	\$ -	\$ 4,400	\$ -	\$ -	\$ 4,400
Bar Coding	Admin Services	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
Replace Courthouse 7th Floor Air Handler	Building Operations	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
Install Additional Office Space at Apache Warehouse	Building Operations	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Replace Social Services Floor	Building Operations	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Repair Marble on the Courthouse	Building Operations	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 500,000
Replace Steam & Chill Water Piping	Building Operations	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Vehicle Replacement	Court Services	\$ 55,000	\$ 60,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 325,000
Land Purchase	Election Board	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ 425,000
New Election Board Facility	Election Board	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000
New Parking Lot	Election Board	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
Drake Phone System	Election Board	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Relia-Vote	Election Board	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Maintenance Facility	Highway District 1	\$ 2,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
Maintenance Facility	Highway District 3	\$ 2,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
Identity Management	Information Tech.	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Server Replacements	Information Tech.	\$ 60,000	\$ 40,000	\$ 90,000	\$ 40,000	\$ 40,000	\$ 270,000
Service Desk Initiative	Information Tech.	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
IT Workstation Replacements	Information Tech.	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 40,000	\$ 70,000
LANDesk Modules	Information Tech.	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 75,000
VDI Project	Information Tech.	\$ 180,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 260,000
E-Discovery Tool	Information Tech.	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
AD Audit & Monitoring/Recovering Tool	Information Tech.	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ 62,500
Support Tools - Network Scanner, Audit Tools	Information Tech.	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 60,000
Fax Server	Information Tech.	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000
Data Storage Brocade Switches Fiber Channels	Information Tech.	\$ -	\$ -	\$ 124,000	\$ -	\$ -	\$ 124,000
Replacement Laptops	OSU Extension	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Asphalt LaFortune Walking Trail	Parks	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ 1,400,000
O'Brien Community Center Entrance	Parks	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
O'Brien Recreation Center HVAC	Parks	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
LaFortune Perimeter Fencing	Parks	\$ 66,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 198,000
South Lakes Perimeter Fencing	Parks	\$ 50,000	\$ 27,500	\$ 27,500	\$ -	\$ -	\$ 105,000
New Irrigation Supply Wells @ South Lake Golf	Parks	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
O'Brien Existing Ballfield Fencing	Parks	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Front End Loader/Backhoe - Park Maintenance	Parks	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ 61,000
O'Brien Splash Pads	Parks	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Splash Pad LaFortune Park	Parks	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Chandler Splash Pad	Parks	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ 1,150,000
South Lakes Tie Walls	Parks	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ 137,500
Spray Tanks (2)	Parks	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Watts Ballfield Fencing Repair	Parks	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000
Pump Stations at LaFortune Golf and South Lakes Golf	Parks	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 300,000
Green Aerators (4)	Parks	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Fairway Aerators	Parks	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Bunker Rakes	Parks	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Gang Mowers	Parks	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Back Hoe/Front Loader for Parks Construction	Parks	\$ 61,000	\$ -	\$ -	\$ -	\$ -	\$ 61,000
Fairway Unit	Parks	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Par 3 Lights	Parks	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
LaFortune Par 3	Parks	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000
South Lakes Pond Liners	Parks	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ 1,250,000
Sports Field Light Poles	Parks	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Chandler Lower Level	Parks	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Haikey Creek Triplex	Parks	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
LaFortune Exercise Court and Shade Structure	Parks	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
Playground Shade Structures at Various Playgrounds	Parks	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Replacement of 2012 Chevy Tahoe	TAEMA	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Replacement of 2012 Chevy Tahoe	TAEMA	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Replacement of 2010 Dodge Dakota	TAEMA	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Replacement of 2009 Ford F-250	TAEMA	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Outdoor Warning Sirens	TAEMA	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Outdoor Warning Sirens	TAEMA	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Outdoor Warning Sirens	TAEMA	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 90,000
<b>Subtotal - Unknown Funding</b>		\$ 7,187,000	\$ 15,049,900	\$ 4,159,900	\$ 545,000	\$ 503,000	\$ 27,444,800

Requests By Funding Source	Department	Fiscal Year 2016-2017	Fiscal Year 2017-2018	Fiscal Year 2018-2019	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Five Year Total
<b>Vision CIP Program</b>							
Network Switches (County Wide)	Information Tech.	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Network Firewalls (County Wide)	Information Tech.	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Core Switch Upgrade	Information Tech.	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
Server Farm Switch Upgrade	Information Tech.	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ 78,000
Core 650 Firewall Upgrade	Information Tech.	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
<b>Subtotal - Vision CIP Program</b>		\$ 40,000	\$ 278,000	\$ 115,000	\$ 40,000	\$ 40,000	\$ 513,000
<b>Four to Fix II</b>							
Additional Space for Court Services	Building Operations	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
56th Street North Project	Highway District 1	\$ 1,000,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 2,500,000
Garnett - Phase I	Highway District 3	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Garnett Street Project	Highway District 3	\$ 250,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,750,000
New Picnic Shelters-Chandler	Parks	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
LaFortune Park Restroom in Picnic Area	Parks	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Mack Taylor Shelter	Parks	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
<b>Subtotal - Four to Fix II</b>		\$ 2,400,000	\$ 2,575,000	\$ 1,500,000	\$ -	\$ -	\$ 6,475,000
<b>2014 Revenue Bonds</b>							
Jail Expansion	Sheriff	\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	\$ 9,750,000
<b>Subtotal - 2014 Revenue Bonds</b>		\$ 9,750,000	\$ -	\$ -	\$ -	\$ -	\$ 9,750,000
<b>2016 Revenue Bonds</b>							
Juvenile Justice Center - Construction	Juvenile	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 45,000,000
<b>Subtotal - 2016 Revenue Bonds</b>		\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 45,000,000
<b>County Cash Fund</b>							
Radio Replacement	Sheriff	\$ 280,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ -	\$ 1,720,000
Laptops for Use at June Resale	Treasurer	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
New Desktop Computers	Treasurer	\$ -	\$ 42,668	\$ -	\$ -	\$ -	\$ 42,668
<b>Subtotal - County Cash Fund</b>		\$ 325,000	\$ 522,668	\$ 480,000	\$ 480,000	\$ -	\$ 1,807,668
<b>General Fund Partial Funding</b>							
Microfilm PCs/Scanners	Admin Services	\$ 28,800	\$ -	\$ -	\$ -	\$ -	\$ 28,800
Asbestos Abatement at Courthouse	Building Operations	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
Replace High Mileage Fleet Vehicles	Building Operations	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 1,875,000
Replace 3rd Floor Courthouse & Escalator Roof	Building Operations	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000
LED Lighting	Building Operations	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Network Hardware	Information Tech.	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
IDP Firewalls	Information Tech.	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Office Remodel	Information Tech.	\$ 95,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 145,000
Vehicles	Juvenile	\$ 65,923	\$ -	\$ -	\$ -	\$ -	\$ 65,923
<b>Subtotal - General Fund Partial Funding</b>		\$ 1,494,723	\$ 1,225,000	\$ 1,025,000	\$ 1,025,000	\$ 1,025,000	\$ 5,794,723
<b>General Fund</b>							
Live Scan Machine	Sheriff	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000
Computer Replacement	Sheriff	\$ 28,550	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 140,550
Faulkner Building Improvements	Sheriff	\$ 30,000	\$ 25,000	\$ 125,000	\$ 125,000	\$ 25,000	\$ 330,000
New Desktop Computers	Treasurer	\$ -	\$ 19,732	\$ -	\$ -	\$ -	\$ 19,732
<b>Subtotal - General Fund</b>		\$ 79,550	\$ 72,732	\$ 153,000	\$ 153,000	\$ 53,000	\$ 511,282

# Estimated Ongoing Operating Impact

## Funded Projects



### ***LED Lighting Project - \$750,000***

This funding has been used to update all lighting to LED in the Courthouse and Administrative Building. This is to reduce the amount of energy usage, in turn reducing the utility and maintenance costs. We are always finding ways to be a better steward of the environment.

### ***Network Switches (County Wide), Core Switches & Server Farm Switches Upgrade - \$338,000***

This funding will be used to improve and increase our network capacity for many years. These upgraded technologies will increase data access speeds and productivity.

### ***Network Firewalls (County Wide), Core 650 Firewall Upgrade - \$175,000***

This funding will be used for the upgrade of the firewalls. The upgraded firewalls have the capability to provide anti virus, anti-spam, URL filtering and advanced threat protection managed through one interface using Junos Space. These technologies will increase security and protect the integrity of the infrastructure.

### ***LaFortune Park Restroom Renovation - \$300,000***

This funding has been used to replace and expand the existing restroom in picnic area and bring it to ADA Standards. This project will increase capacity, safety, and accessibility for people of Tulsa County and surrounding areas.

### ***56<sup>th</sup> Street North Project - \$2,500,000; Garnett Road Project - \$2,750,000***

The funding has been used to improve our transportation system in Tulsa County. There are so many benefits to add lanes or to fix the roads. Smooth roads mean less maintenance of vehicles and less maintenance time for crews to come out and fix the roads. Also, adding lanes significantly reduces the traffic congestion, especially during the rush hours. It costs us between \$10,000 to \$12,000 per mile for the maintenance of the roads.

### ***Facility Renovation for Court Services - \$500,000***

This funding will be used to improve the functionality of Court Services. This funding will allow Court Services to hire additional staff and to design a space for the service they provide to the Tulsa County Courts. It also creates a healthier environment for the employees.

### ***Radio Replacement Project - \$1,720,000***

This funding will be used to replace the old communication equipment at the Tulsa County Sheriff's Office. This upgrade will enhance the communication systems among the deputies and improve the response time to urgent and critical circumstances.

### ***Jail Expansion Project - \$9,750,000***

This funding will be spent on the remaining portion of the construction of four pods, two mental health pods and two general population pods, to expand the existing jail. The mental health pod is designed for housing mentally ill inmates, with an emphasis on providing better and specialized care. New general population pods make discipline easier and more manageable. This project had started in the summer of 2014 and is scheduled to complete in calendar year 2016.

### ***Juvenile Justice Center Project - \$45,000,000***

The current facility was built in 1968 and renovated in 1995, and it is a secure temporary setting with a program atmosphere including school, gym, art, individual and group counseling. However, it is outdated and too crowded to serve 6,000 young people who pass through each year. This 45 million dollar funding will be spent on purchasing of the land, building and operating expenses of a new and more functional Juvenile Justice Center. This fund will also be used to build the courthouse for youth.

Many of the larger capital projects will require additional funding not reflected in the following chart. Some of these expenses will come from the Special Projects Fund. Revenue in this fund is not budgeted and is made up of various State and Federal Grants, as well as charges for County services. Operating costs of \$302,093 projected in FY 2015-2016 in the Special Projects Fund are towards ongoing expenses incurred due to previous CIPs such as maintenance contracts with software vendors, office equipment maintenance contracts, training associated with CIP items, and operating supplies associated with CIP items.

The below chart shows the capital items by department for FY 2015-2016 projected and FY 2016-2017 Budget. These items are included in the Budget of these departments and will be funded through General Fund appropriations or Special Revenue Fund appropriations. \$2.9 million listed as Juvenile Capital Projects was transferred to a TCIA trust account to be combined with 2016 revenue bonds and surplus sales tax collections to complete the land acquisition and construction of a new Juvenile Justice Center. The total project is estimated to be over \$45 million and will take several years to complete.

### Capital Outlay Included in FY 2016-2017 Budget

<b>FUND NAME</b>	<b>DEPARTMENT</b>	<b>Estimate FY 2015-2016</b>	<b>Budget FY 2016-2017</b>
<b>General Fund</b>	General Government	0	475,000
	Contingency	0	350,000
	Building Operations Fleet	346,856	200,000
	Sheriff	105,500	184,680
	Building Operations Building Maint.	6,000	130,600
	Administrative Services	56,041	41,880
	County Assessor	23,500	22,000
	County Treasurer	19,500	20,000
	Courthouse Security	0	16,000
	Elections Staff	6,183	13,500
	Court Services	12,850	11,000
	Public Defender	6,000	10,500
	Building Operations Admin	2,500	5,700
	County Inspector	2,634	5,000
	Juvenile Probation	3,000	4,500
	Juvenile Administration	1,500	1,500
	Human Resources	0	1,000
	County Commissioners	800	1,000
	Juvenile Capital Projects	2,920,225	0
	Social Services	1,584	0
	Park Operations - General	33,657	0
	Information Technology	96,112	0
<b>Total General Fund</b>		<b>3,644,442</b>	<b>1,493,860</b>
<b>Highway Fund</b>		<b>971,172</b>	<b>-</b>
<b>Assessor's Visual Inspection Fund</b>		<b>22,000</b>	<b>12,000</b>
<b>Juvenile Detention Fund</b>		<b>17,500</b>	<b>17,500</b>
<b>County Parks Fund</b>		<b>489,459</b>	<b>500</b>
<b>Special Projects Fund</b>		<b>974,750</b>	<b>-</b>
<b>County Jail Contribution Fund</b>		<b>32,473</b>	<b>-</b>
<b>Grand Total All Appropriated Funds</b>		<b>6,151,796</b>	<b>1,523,860</b>



# Performance Measures by Department

The Fiscal Office began to work with departments to develop performance measures to be used in the Fiscal Year 2012-2013 Budget. Preparation included training and publications from the Government Finance Officers Association. Performance measures were presented to all departments during the budget training sessions for the preparation of the FY 2016-2017 Budget. The implementation of performance measurement was greatly expanded for the FY 2016-2017 Budget.

Many departments integrated Performance Measure objectives in their Goals and Accomplishments sections (Information Technology and Election Board). Most other departments have begun the process of developing and tracking performance measures as recommended by the Government Finance Officers Association. These performance measures are detailed in the department pages of this document. The following is a summary of the Performance Measures by department:

**Included Performance Measures in Budget**

Department or Elected Official	2013	2014	2015	2016	2017
County Commissioners		X	X	X	X
Assessor		X	X	X	X
County Clerk		X	X	X	X
District Attorney		X	X	X	X
Treasurer		X	X	X	X
Court Clerk		X	X	X	X
Sheriff	X	X	X	X	X
Human Resources		X	X	X	X
Public Information Officer		X	X	X	X
Administrative Services		X	X	X	X
Information Technology		X	X	X	X
Social Services	X	X	X	X	X
Election Board		X	X	X	X
Fiscal Office		X	X	X	X
Purchasing		X	X	X	X
Oklahoma State University Extension Office		X	X	X	X
Parks Department		X	X	X	X
Juvenile Bureau	X	X	X	X	X
Building Operations		X	X	X	X
Tulsa Area Emergency Management Agency / TAEMA		X	X	X	X
River Parks Authority	X	X	X	X	X
Indian Nations Council of Governments / INCOG			X	X	X
Engineers			X	X	X
Public Defender				X	X
Early Settlement				X	X
Tulsa's Future				X	X
Court Services					X
Mental Health Court					X
Drug Court					X

# Vehicles by Department



Department	Year	Total	Autos	Pickups	Van/SUV	Buses	Trucks
Motor Pool	2015	7	7				
	2016	6	6				
Building Operations	2015	37	7	21	8		1
	2016	36	10	16	9		1
Parks	2015	47	7	20	8		12
	2016	51	7	23	9		12
Social Services	2015	1			1		
	2016	1			1		
Juvenile Bureau	2015	8	3	1	4		
	2016	8	3	1	4		
Sheriff	2015	217	87	11	112		7
	2016	222	78	11	127	1	5
Election Board	2015	2			2		
	2016	1			1		
INCOG	2015	7	3	2	2		
	2016	7	4	1	2		
Administrative Serv.	2015	2			2		
	2016	2			2		
Civil Defense	2015	5		3	2		
	2016	4		2	2		
District Attorney	2015	6	5	1			
	2016	6	4	1	1		
Highways	2015	156	2	71	6		77
	2016	150	2	67	4		77
Jail Services	2015	5			1	4	
	2016	4			1	3	
IT	2015	1			1		
	2016	1			1		
County Clerk	2015	1			1		
	2016	1			1		
Court Clerk	2015	1			1		
	2016	1			1		
Court Services	2015	14	8		6		
	2016	16	8		8		
Human Resources	2015						
	2016						
Total	2015	517	129	130	157	4	97
Total	2016	517	122	122	174	4	95

# Employees by Department



Office or Department	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget	Budget Change
<b>Assessor</b>					
Full Time	49	50	49	50	0
Part Time	3	3	3	3	0
<b>Total Assessor</b>	<b>52</b>	<b>53</b>	<b>52</b>	<b>53</b>	<b>0</b>
<b>Assessor/Visual Inspection</b>					
Full Time	32	34	32	34	0
Part Time	1	2	1	2	0
<b>Total Assessor/Visual Inspection</b>	<b>33</b>	<b>36</b>	<b>33</b>	<b>36</b>	<b>0</b>
<b>Budget Board</b>					
<b>Purchasing</b>					
Full Time	6	6	6	6	0
Part Time	0	0	0	0	0
<b>Fiscal Office</b>					
Full Time	5	5	5	5	0
Part Time	0	1	0	1	0
<b>Public Information Officer</b>					
Full Time	1	1	1	1	0
Part Time	0	0	0	0	0
<b>Total Budget Board</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>13</b>	<b>0</b>
<b>County Clerk</b>					
Full Time	42	41	41	41	0
Part Time	1	3	0	0	-3
<b>Total County Clerk</b>	<b>43</b>	<b>44</b>	<b>41</b>	<b>41</b>	<b>-3</b>
<b>Commissioners</b>					
Full Time	8	9	8	9	0
Part Time	0	0	0	0	0
<b>Total Commissioners</b>	<b>8</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>0</b>
<b>Court Clerk</b>					
Full Time	128	136	127	136	0
Part Time	0	0	0	0	0
<b>Total Court Clerk</b>	<b>128</b>	<b>136</b>	<b>127</b>	<b>136</b>	<b>0</b>
<b>Sheriff</b>					
Full Time	660	619	610	615	-4
Part Time	31	25	28	30	5
<b>Total Sheriff</b>	<b>691</b>	<b>644</b>	<b>638</b>	<b>645</b>	<b>1</b>
<b>Treasurer</b>					
Full Time	34	36	35	37	1
Part Time	7	5	10	1	-4
<b>Total County Treasurer</b>	<b>41</b>	<b>41</b>	<b>45</b>	<b>38</b>	<b>-3</b>
<b>Administrative Services</b>					
Full Time	31	31	31	32	1
Part Time	2	2	2	1	-1
<b>Total Administrative Services</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>0</b>
<b>Building Operations</b>					
Full Time	70	76	71	79	3
Part Time	3	5	3	3	-2
<b>Total Building Operations</b>	<b>73</b>	<b>81</b>	<b>74</b>	<b>82</b>	<b>1</b>
<b>Information Technology</b>					
Full Time	33	36	33	38	2
Part Time	4	3	0	1	-2
<b>Total Information Tech</b>	<b>37</b>	<b>39</b>	<b>33</b>	<b>39</b>	<b>0</b>

Office or Department	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimated	FY 2017 Budget	Budget Change
Full Time	8	8	8	8	0
Part Time	1	1	1	1	0
<b>Total Human Resources</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Engineering Division</b>					
Full Time	6	6	6	6	0
Part Time	0	0	0	0	0
<b>Total Engineering Division</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>Levee District</b>					
Full Time	1	1	1	1	0
Part Time	1	1	1	1	0
<b>Total Levee District</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Inspections Division</b>					
Full Time	9	9	9	9	0
Part Time	0	0	0	0	0
<b>Total Inspections Division</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>County Parks Fund</b>					
Full Time	107	110	110	113	3
Part Time	144	75	125	75	0
<b>Total County Parks Fund</b>	<b>251</b>	<b>185</b>	<b>235</b>	<b>188</b>	<b>3</b>
<b>Social Services</b>					
Full Time	26	26	26	26	0
Part Time	4	4	4	4	0
<b>Total Social Services</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>0</b>
<b>Election Board</b>					
Full Time	19	18	17	18	0
Part Time	256	225	250	83	-142
<b>Total Election Board</b>	<b>275</b>	<b>243</b>	<b>267</b>	<b>101</b>	<b>-142</b>
<b>OSU Extension Center</b>					
Full Time	1	1	1	1	0
Part Time	0	0	0	0	0
<b>Total Extension Center</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Juvenile Bureau</b>					
Full Time	127	136	139	150	14
Part Time	21	22	15	20	-2
<b>Total Juvenile Bureau</b>	<b>148</b>	<b>158</b>	<b>154</b>	<b>170</b>	<b>12</b>
<b>Engineer's Highway Fund</b>					
Full Time	100	106	102	109	3
Part Time	4	3	5	4	1
<b>Total Engineer's Highway Fund</b>	<b>104</b>	<b>109</b>	<b>107</b>	<b>113</b>	<b>4</b>
<b>Court Services</b>					
Full Time	27	28	27	29	1
Part Time	0	0	0	0	0
<b>Total Court Services</b>	<b>27</b>	<b>28</b>	<b>27</b>	<b>29</b>	<b>1</b>
<b>Early Settlement</b>					
Full Time	1	1	1	1	0
Part Time	2	2	2	2	0
<b>Total Early Settlement</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>GRAND TOTAL</b>					
<b>Grand Total Full Time</b>	<b>1531</b>	<b>1530</b>	<b>1496</b>	<b>1554</b>	<b>24</b>
<b>Grand Total Part Time</b>	<b>485</b>	<b>382</b>	<b>450</b>	<b>232</b>	<b>-150</b>
<b>Grand Total</b>	<b>2016</b>	<b>1912</b>	<b>1946</b>	<b>1786</b>	<b>-126</b>

# Operational Information

Not Part of Tulsa County Budget

*For Informational Purposes Only*



The following pages highlight additional organizational unit information within the County. It is displayed for informational purposes and is not part of the budget of Tulsa County. The information included is as follows:

***Non - Budget Board Appropriated Fund Descriptions***

***Non - Budget Board Appropriated Fund Financial Summaries***

***2013-2014 Tax Apportionment Distribution by Entity***

# Operational Information

Not Part of Tulsa County Budget

*For Informational Purposes Only*



The following information is presented for informational purposes only. These funds are not appropriated by the Tulsa County Budget Board and are not under the authority of the Tulsa County Budget Board. Title 62 Section 331 of the Oklahoma State Statutes restricts certain revenues received by Cash Funds from being appropriated until after the cash is on hand; and therefore, limits the ability of several of these funds to provide a formal budget. As a result, year-end balances are rolled into the new fiscal year as beginning balances.

## ***County Related Special Revenue Group***

Assessor's Fee Fund  
County Clerk's Lien Fee Account Fund  
County Clerk's Records Management Fund  
Sales Tax Fund  
Sheriff's Cash Fund  
Treasurer's Mortgage Certification Fee Fund  
Treasurer's Resale Property Fund

## ***State Related Special Revenue Group***

Court Clerk's Revolving Fund  
District Attorney's Revolving Fund  
Specialty Court Fund

# Non - Budget Board Appropriated Fund Descriptions



## ***County Related Special Revenue Group***

### **Assessor's Fee Fund:**

The County Assessor's Fee Fund was established May 18, 1994, pursuant to House Bill #2489, authorizing county assessors to charge fees for furnishing copies of records. The money is to be used for upgrade and maintenance of computer systems and software. The Assessor's office also receives funding from the Assessor's Visual Inspection Fund and General Fund.

### **County Clerk's Lien Fee Account Fund:**

The County Clerk's Cash Fund is established by state statute. Funding is provided by lien fees and \$10,000 from photocopy income. This fund is to assist in the operation of the County Clerk's office. The Clerk's office also receives funding from the Records Management Fund and General Fund.

### **County Clerk's Records Management Fund:**

The procedure for recording, maintenance of documents, and instruments is established by O.S. 19-298. Fees for these services provided by the Tulsa County Clerk's office are established by O.S. 28-32. The Clerk's office also receives funding from the Clerk's Cash Fund and General Fund.

### **Sales Tax Fund:**

The County has a 0.917% sales tax levy, which is collected by the State of Oklahoma and remitted to the County's Sales Tax Fund. The sales tax collections are then transferred to the Tulsa County Criminal Justice Authority towards operation of the County Jail, and to the Tulsa County Industrial Authority for Vision 2025, expansion of the David L. Moss Criminal Justice Center, and construction of a new Juvenile Justice Center.

### **Sheriff's Cash Fund:**

The Sheriff's Cash Fund accounts for funds received from civil and criminal process services and miscellaneous fees. This fund also accounts for a wide range of grants received by the Tulsa County Sheriff's office. The Tulsa County Sheriff's office receives additional funding from the Tulsa County Criminal Justice Authority and General Fund.

### **Treasurer's Mortgage Certification Fee Fund:**

The source of this money comes from mortgage certifications, and is required by O.S. 68-1904. The funds are to be used for operating expenses in the Treasurer's office. The Treasurer's office receives additional funding from the Resale Property Fund and General Fund.

### **Treasurer's Resale Property Fund:**

The resale Property Fund receives its revenue from penalties on taxes and the sale of county tax property. It is administered by the Tulsa County Treasurer. Expenses can be for property maintenance and treasurer costs related to the collection of delinquent taxes. The Treasurer's office receives additional funding from the Mortgage Certification Fee Fund and General Fund.

## ***State Related Special Revenue Group***

### **Court Clerk's Revolving Fund:**

The Court Clerk's Revolving Fund is defined in O.S. 19-220, as a continuing fund, not subject to fiscal year limitations. It shall consist of all monies received as grants from the federal government and any other monies designated by law for deposit into the fund. All monies accruing to the credit of the fund are appropriated, and are to be expended by the Court Clerk for the lawful operation of the Court Clerk's office. The monies are reported quarterly to the Administrator of the Courts.

-There shall be no monies, other than federal funds, deposited into the fund created herein, unless expressly authorized by the Legislature.

-Notwithstanding any other provision of law, the Court Clerk shall assess an administrative fee of ten percent (10%) on all fees collected by the Court Clerk for agencies other than the court and not deposited into the Court Fund.

### **District Attorney's Revolving Fund:**

The District Attorney's Revolving Fund accounts for the Bogus Check Restitution Program, which identifies and locates bad check writers, returns the money to the victims, deters future offenses, and provides offenders an opportunity to avoid prosecution and criminal records in exchange for paying full restitution to victims. The Fund also accounts for the District Attorney's Discovery Fee and Supervision Program.

The main source of funding for the District Attorney's office is the State of Oklahoma, with additional funding coming from Tulsa County's General Fund.

### **Specialty Court Fund:**

Criminal Mental Health Court, Drug Court, and DUI Court are therapeutic problem-solving courts that coordinate Tulsa's judicial process with law enforcement, treatment, housing, education, employment, and other community resources, most often resulting in changed, more productive lives and lower incarceration rates.

# Assessor Fees Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Charges for Services	\$10,610	\$9,500	\$9,500	\$7,500
Other Revenue	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$5,811	\$0
	<b>\$10,610</b>	<b>\$9,500</b>	<b>\$15,311</b>	<b>\$7,500</b>

Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	<b>\$10,610</b>	<b>\$9,500</b>	<b>\$15,311</b>	<b>\$7,500</b>

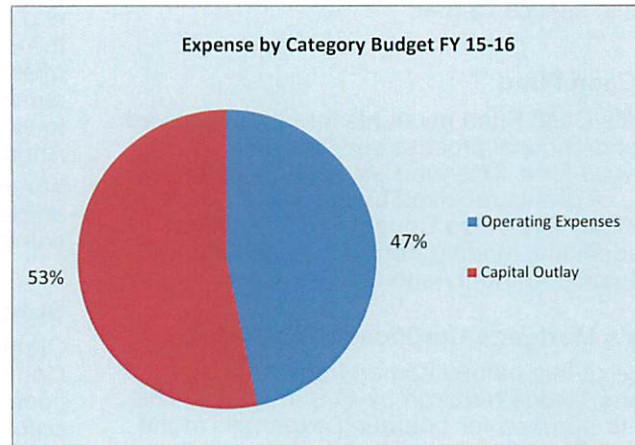
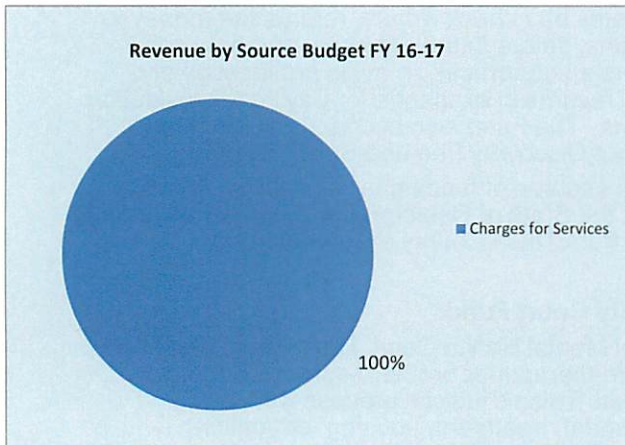
Expenditures by Category				
Operating Expenses	\$5,000	\$3,500	\$4,450	\$3,500
Capital Outlay	\$4,770	\$6,000	\$4,500	\$4,000

Total Expenditures	<b>\$9,770</b>	<b>\$9,500</b>	<b>\$8,950</b>	<b>\$7,500</b>
--------------------	----------------	----------------	----------------	----------------

Income (Loss)	<b>\$840</b>	<b>\$0</b>	<b>\$6,361</b>	<b>\$0</b>
---------------	--------------	------------	----------------	------------

## FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$4,971	\$3,471	\$5,811	\$12,172
Additions/Reductions to Fund Balance:	\$840	\$0	\$6,361	\$0
Ending Fund Balance:	<b>\$5,811</b>	<b>\$3,471</b>	<b>\$12,172</b>	<b>\$12,172</b>

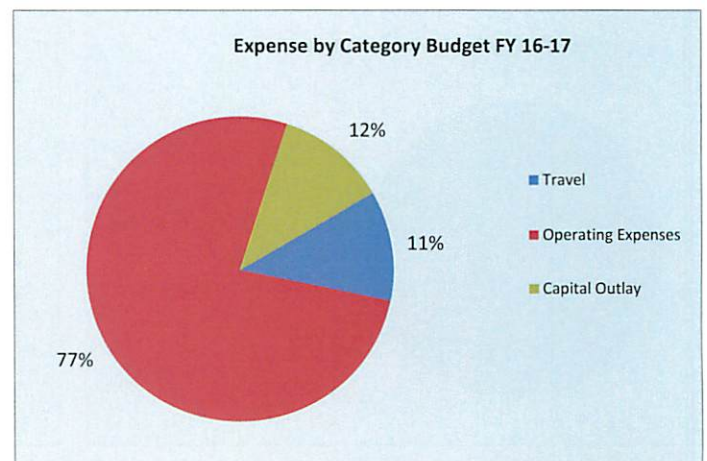
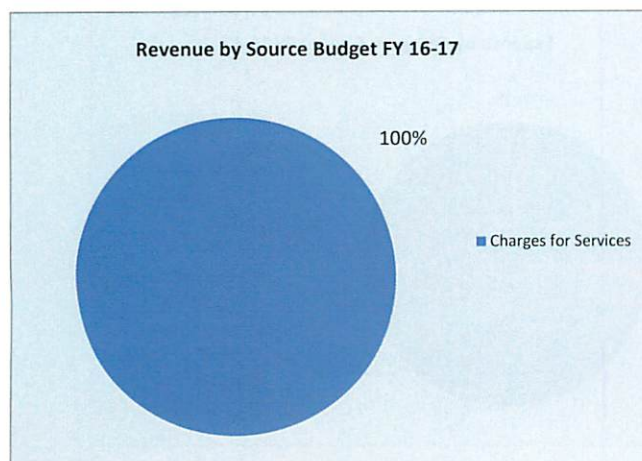


## County Clerk's Lien Fee Account

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Charges for Services	\$29,110	\$26,000	\$30,000	\$30,000
	<b>\$29,110</b>	<b>\$26,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
Use of Fund Balance	\$0	\$150,000	\$0	\$13,000
Total All Sources	<b>\$29,110</b>	<b>\$176,000</b>	<b>\$30,000</b>	<b>\$43,000</b>
<b>Expenditures by Category</b>				
Travel	\$3,531	\$5,000	\$5,000	\$5,000
Operating Expenses	\$29,221	\$101,000	\$33,000	\$33,000
Capital Outlay	\$8,200	\$70,000	\$5,000	\$5,000
Total Expenditures	<b>\$40,952</b>	<b>\$176,000</b>	<b>\$43,000</b>	<b>\$43,000</b>
Income (Loss)	<b>(\$11,842)</b>	<b>\$0</b>	<b>(\$13,000)</b>	<b>\$0</b>

### FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$454,151	\$452,103	\$442,309	\$429,309
Additions/Reductions to Fund Balance:	(\$11,842)	(\$150,000)	(13,000)	(\$13,000)
Ending Fund Balance:	<b>\$442,309</b>	<b>\$302,103</b>	<b>\$429,309</b>	<b>\$416,309</b>



# County Clerk's Records Management

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Charges for Services	\$689,740	\$680,000	\$702,628	\$700,000
Other Revenue	\$13,062	\$0	\$6,278	\$0
Other Sources	\$0	\$0	\$5,919	\$0
Prior Year A/R Adj.	(\$12,555)	\$0	\$0	\$0
	<b>\$690,247</b>	<b>\$680,000</b>	<b>\$714,825</b>	<b>\$700,000</b>

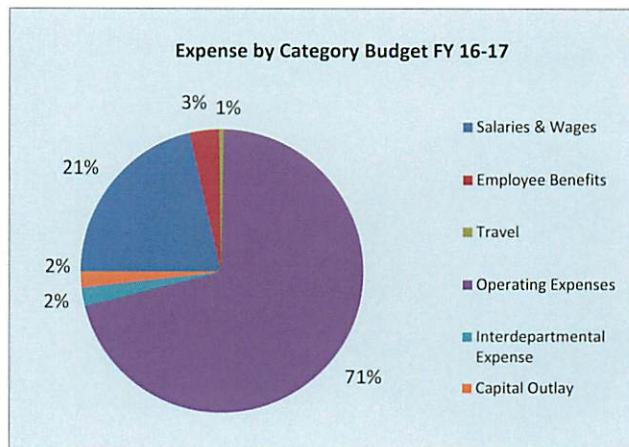
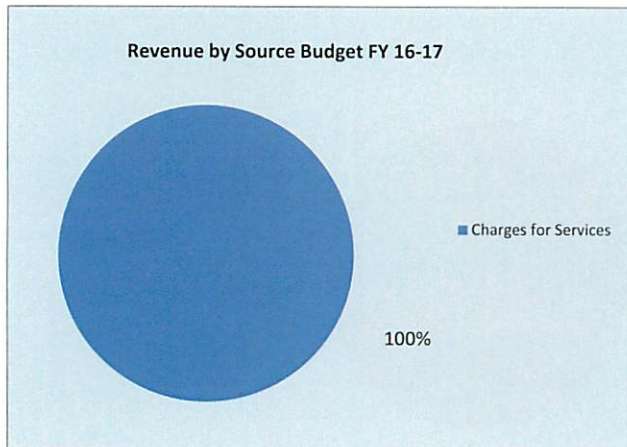
Use of Fund Balance	\$0	\$682,210	\$0	\$259,515
Total All Sources	<b>\$690,247</b>	<b>\$1,362,210</b>	<b>\$714,825</b>	<b>\$959,515</b>

Expenditures by Category				
Salaries & Wages	\$187,702	\$236,000	\$103,929	\$205,000
Employee Benefits	\$74,679	\$87,210	\$33,945	\$32,515
Travel	\$13,712	\$30,000	\$5,000	\$5,000
Operating Expenses	\$461,714	\$654,000	\$1,062,317	\$680,000
Interdepartmental Expense	\$16,209	\$20,000	\$20,000	\$20,000
Capital Outlay	\$28,006	\$335,000	\$17,000	\$17,000
Total Expenditures	<b>\$782,022</b>	<b>\$1,362,210</b>	<b>\$1,242,191</b>	<b>\$959,515</b>

Income (Loss)	(\$91,775)	\$0	(\$527,366)	\$0
---------------	------------	-----	-------------	-----

## FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$2,198,728	\$1,257,822	\$2,106,953	\$1,579,587
Additions/Reductions to Fund Balance:	(\$91,775)	(\$682,210)	(\$527,366)	(\$259,515)
Ending Fund Balance:	<b>\$2,106,953</b>	<b>\$575,612</b>	<b>\$1,579,587</b>	<b>\$1,320,072</b>



## Sales Tax Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Sales Tax	\$96,510,602	\$0	\$99,358,620	\$0
Use Tax	\$8,170,197	\$0	\$8,416,997	\$0
Investment Income	\$82,156	\$0	\$83,048	\$0
	<b>\$104,762,954</b>	<b>\$0</b>	<b>\$107,858,665</b>	<b>\$0</b>
Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	<b>\$104,762,954</b>	<b>\$0</b>	<b>\$107,858,665</b>	<b>\$0</b>
<b>Expenditures by Category</b>				
Other Financing Sources	\$104,454,024	\$0	\$107,123,548	\$0
Total Expenditures	<b>\$104,454,024</b>	<b>\$0</b>	<b>\$107,123,548</b>	<b>\$0</b>
Income (Loss)	<b>\$308,930</b>	<b>\$0</b>	<b>\$735,117</b>	<b>\$0</b>
FUND BALANCE ANALYSIS				
Beginning Fund Balance:	\$24,688	\$101,928	\$333,618	\$1,068,735
Additions/Reductions to Fund Balance:	\$308,930	\$0	\$735,117	\$0
Ending Fund Balance:	<b>\$333,618</b>	<b>\$101,928</b>	<b>\$1,068,735</b>	<b>\$1,068,735</b>

# Sheriff's Cash Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Charges for Services	\$3,231,542	\$2,700,000	\$1,390,040	\$1,312,000
Intergovernmental	\$333,860	\$0	\$4,082	\$4,000
Miscellaneous Revenue	\$371,863	\$501,500	\$462,781	\$100,500
Prior Year Adj.	\$6,085	\$0	\$0	\$0
Investment Income	\$14	\$0	\$323	\$300
Interdepartmental Revenue	\$107,108	\$88,313	\$82,002	\$80,000
Telephone Income	\$268,987	\$0	\$908,091	\$900,000
Other Sources	(\$117,612)	\$1,425,190	\$2,199,197	\$30,000
	<b>\$4,201,847</b>	<b>\$4,715,003</b>	<b>\$5,046,516</b>	<b>\$2,426,800</b>

Use of Fund Balance	\$0	(\$309,519)	\$0	(\$566,252)
---------------------	-----	-------------	-----	-------------

Total All Sources	<b>\$4,201,847</b>	<b>\$4,405,484</b>	<b>\$5,046,516</b>	<b>\$1,860,548</b>
-------------------	--------------------	--------------------	--------------------	--------------------

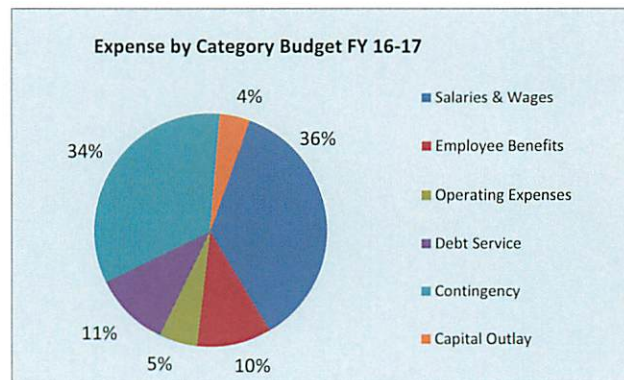
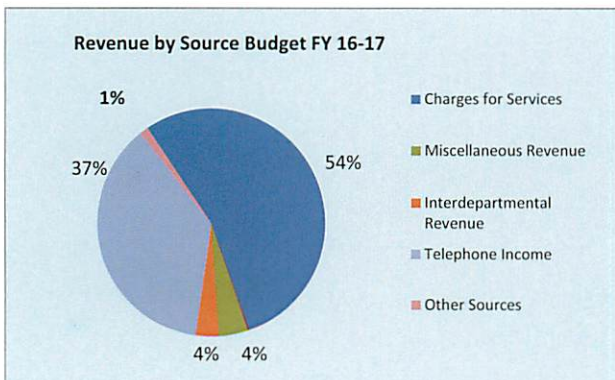
## Expenditures by Category

Salaries & Wages	\$2,060,625	\$2,074,539	\$1,005,304	\$659,605
Employee Benefits	\$818,114	\$1,064,912	\$288,123	\$190,869
Travel	\$23,913	\$14,848	\$1,833	\$7,518
Operating Expenses	\$448,495	\$425,379	\$561,769	\$98,232
Other Services & Charges	\$4,705	\$25,000	\$300,913	\$7,432
Debt Service	\$185,045	\$213,890	\$188,645	\$196,650
Interdepartmental Expense	\$62,455	\$50,000	\$54,374	\$6,032
Contingency	\$0	\$0	\$0	\$617,661
Capital Outlay	\$539,820	\$536,916	\$1,079,356	\$76,549
<b>Total Expenditures</b>	<b>\$4,143,171</b>	<b>\$4,405,484</b>	<b>\$3,480,317</b>	<b>\$1,860,548</b>

Income (Loss)	<b>\$58,676</b>	<b>\$0</b>	<b>\$1,566,199</b>	<b>\$0</b>
---------------	-----------------	------------	--------------------	------------

## FUND BALANCE ANALYSIS

Beginning Fund Balance:	<b>\$2,967,823</b>	<b>\$869,928</b>	<b>\$3,026,498</b>	<b>\$4,592,697</b>
Additions/Reductions to Fund Balance:	\$58,676	\$309,519	\$1,566,199	\$566,252
Ending Fund Balance:	<b>\$3,026,498</b>	<b>\$1,179,447</b>	<b>\$4,592,697</b>	<b>\$5,158,949</b>

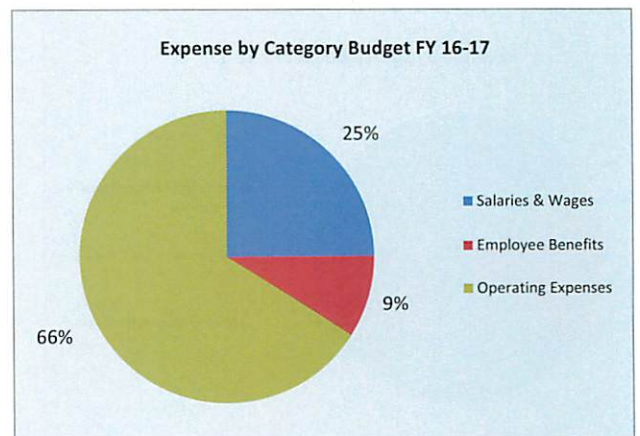
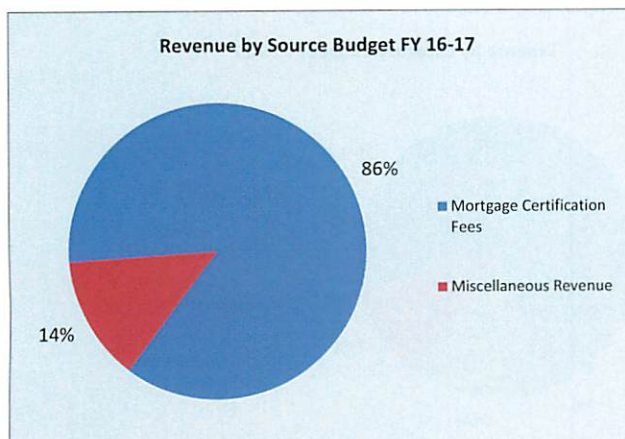


## Treasurer's Mortgage Certification Fee Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Mortgage Certification Fees	\$103,830	\$90,868	\$101,658	\$91,492
Miscellaneous Revenue	\$22,086	\$20,335	\$16,131	\$14,518
	<b>\$125,916</b>	<b>\$111,203</b>	<b>\$117,789</b>	<b>\$106,010</b>
Use of Fund Balance	\$0	\$27,266	\$0	\$65,663
Total All Sources	<b>\$125,916</b>	<b>\$138,469</b>	<b>\$117,789</b>	<b>\$171,673</b>
<b>Expenditures by Category</b>				
Salaries & Wages	\$31,161	\$41,533	\$47,493	\$42,744
Employee Benefits	\$11,523	\$16,667	\$17,637	\$15,873
Operating Expenses	\$89,794	\$78,092	\$125,617	\$113,056
Other Services & Charges	\$0	\$0	\$0	\$0
Capital Outlay	\$878	\$2,177	\$5,464	\$0
Total Expenditures	<b>\$133,356</b>	<b>\$138,469</b>	<b>\$196,211</b>	<b>\$171,673</b>
Income (Loss)	(\$7,440)	\$0	(\$78,422)	\$0

### FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$205,192	\$174,896	\$197,752	\$119,330
Additions/Reductions to Fund Balance:	(\$7,440)	(\$27,266)	(\$78,422)	(\$65,663)
Ending Fund Balance:	<b>\$197,752</b>	<b>\$147,630</b>	<b>\$119,330</b>	<b>\$53,667</b>

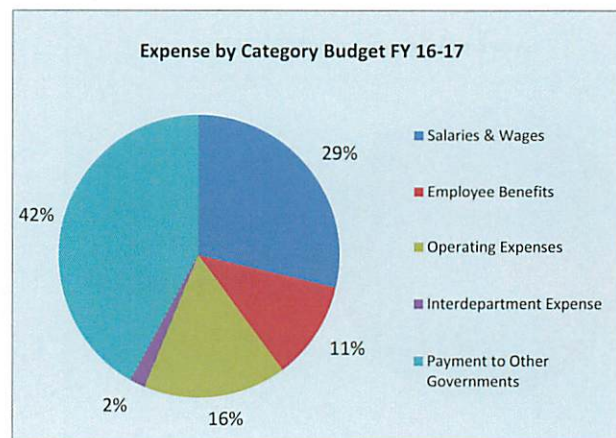
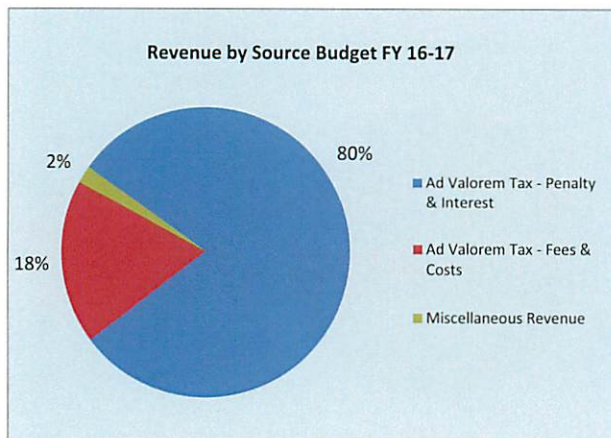


# Treasurer's Resale Property Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Ad Valorem Tax - Penalty & Interest	\$4,502,811	\$4,026,485	\$4,286,764	\$3,858,088
Ad Valorem Tax - Fees & Costs	\$977,426	\$818,006	\$991,113	\$892,002
Miscellaneous Revenue	\$43,847	\$36,451	\$105,104	\$94,593
Other Sources	(\$1,151,263)	(\$900,000)	(\$902,352)	(\$850,000)
	<b>\$4,372,821</b>	<b>\$3,980,942</b>	<b>\$4,480,629</b>	<b>\$3,994,683</b>
Use of Fund Balance	\$0	\$71,854	\$0	\$68,758
Total All Sources	<b>\$4,372,821</b>	<b>\$4,052,796</b>	<b>\$4,480,629</b>	<b>\$4,063,441</b>
<b>Expenditures by Category</b>				
Salaries & Wages	\$1,315,383	\$1,053,645	\$1,291,209	\$1,162,088
Employee Benefits	\$507,158	\$409,997	\$501,239	\$451,116
Operating Expenses	\$764,170	\$709,376	\$743,714	\$669,343
Interdepartment Expense	\$84,707	\$69,160	\$81,469	\$73,322
Payment to Other Governments	\$1,900,000	\$1,800,000	\$1,800,000	\$1,700,000
Capital Outlay	\$16,024	\$10,618	\$8,413	\$7,572
Total Expenditures	<b>\$4,587,440</b>	<b>\$4,052,796</b>	<b>\$4,426,044</b>	<b>\$4,063,441</b>
Income (Loss)	<b>(\$214,619)</b>	<b>\$0</b>	<b>\$54,585</b>	<b>\$0</b>

## FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$4,945,928	\$4,813,610	\$4,731,309	\$4,785,894
Additions/Reductions to Fund Balance:	(\$214,619)	(\$71,854)	\$54,585	(\$68,758)
Ending Fund Balance:	<b>\$4,731,309</b>	<b>\$4,741,756</b>	<b>\$4,785,894</b>	<b>\$4,717,136</b>



# Court Clerk Revolving Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Miscellaneous Revenue	\$420,498	\$950,500	\$404,216	\$944,000
Salaries Reimbursement	\$4,181,101	\$0	\$4,758,769	\$0
Intergovernmental	\$145,914	\$0	\$113,639	\$0
	<b>\$4,747,513</b>	<b>\$950,500</b>	<b>\$5,276,624</b>	<b>\$944,000</b>

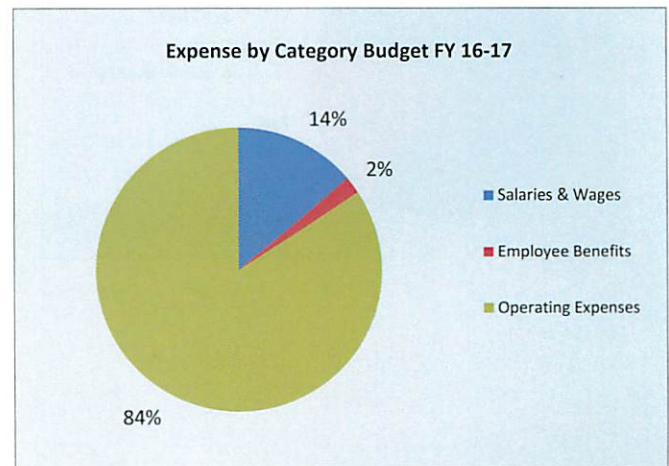
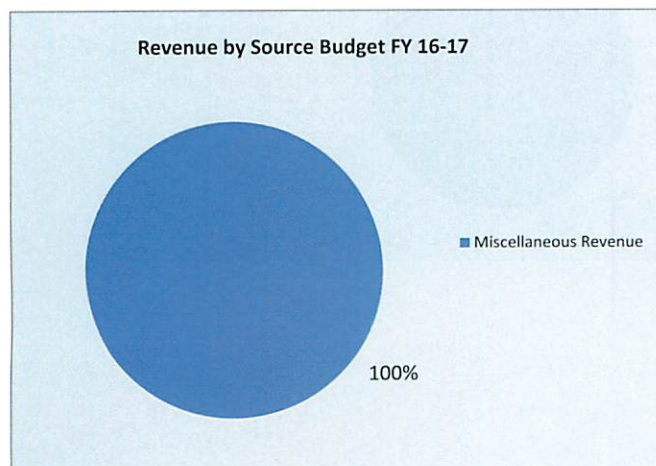
Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	<b>\$4,747,513</b>	<b>\$950,500</b>	<b>\$5,276,624</b>	<b>\$944,000</b>

Expenditures by Category				
Salaries & Wages	\$3,247,252	\$130,000	\$3,512,501	\$130,000
Employee Benefits	\$1,156,127	\$18,000	\$1,392,599	\$18,000
Operating Expenses	\$343,389	\$802,500	\$362,741	\$796,000
Other Services & Charges	\$25,779	\$0	\$51,000	\$0
Capital Outlay	\$13,125	\$0	\$0	\$0
Travel	\$7,714	\$0	\$4,308	\$0
Total Expenditures	<b>\$4,793,386</b>	<b>\$950,500</b>	<b>\$5,323,149</b>	<b>\$944,000</b>

Income (Loss)	(\$45,873)	\$0	(\$46,525)	\$0
---------------	------------	-----	------------	-----

## FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$2,074,780	\$2,275,076	\$2,028,907	\$1,982,382
Additions/Reductions to Fund Balance:	(\$45,873)	\$0	(\$46,525)	\$0
Ending Fund Balance:	<b>\$2,028,907</b>	<b>\$2,275,076</b>	<b>\$1,982,382</b>	<b>\$1,982,382</b>

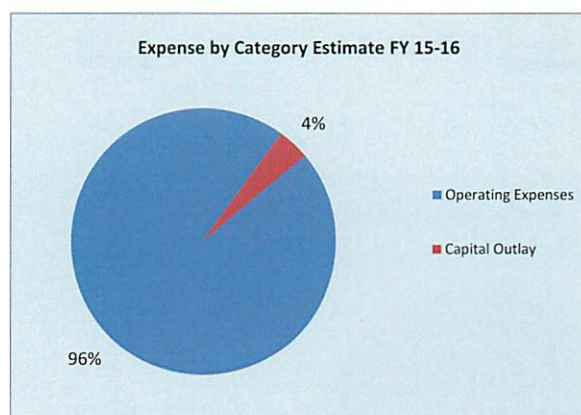
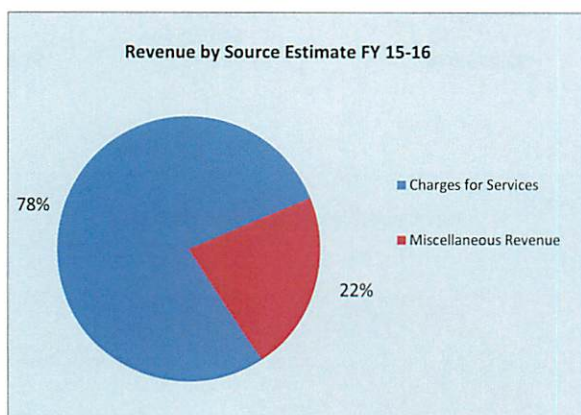


## District Attorney Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Charges for Services	\$2,251,336	\$0	\$2,411,100	\$0
Miscellaneous Revenue	\$357,875	\$0	\$671,981	\$0
Other Financing Sources	(\$3,620)	\$0	\$0	\$0
	<b>\$2,605,590</b>	<b>\$0</b>	<b>\$3,083,081</b>	<b>\$0</b>
Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	<b>\$2,605,590</b>	<b>\$0</b>	<b>\$3,083,081</b>	<b>\$0</b>
<b>Expenditures by Category</b>				
Operating Expenses	\$1,872,950	\$0	\$1,893,386	\$0
Interdepartmental Expense	\$14,764	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$75,000	\$0
Total Expenditures	<b>\$1,887,714</b>	<b>\$0</b>	<b>\$1,968,386</b>	<b>\$0</b>
Income (Loss)	<b>\$717,876</b>	<b>\$0</b>	<b>\$1,114,695</b>	<b>\$0</b>

### FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$509,425	\$1,110,137	\$1,227,301	\$2,341,996
Additions/Reductions to Fund Balance:	\$717,876	\$0	\$1,114,695	\$0
Ending Fund Balance:	<b>\$1,227,301</b>	<b>\$1,110,137</b>	<b>\$2,341,996</b>	<b>\$2,341,996</b>

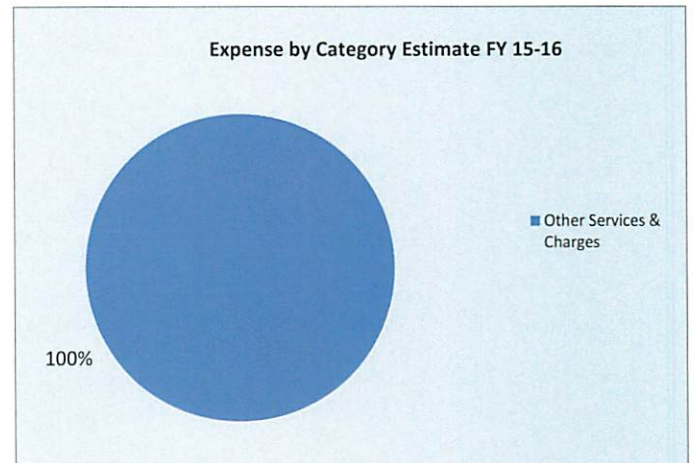
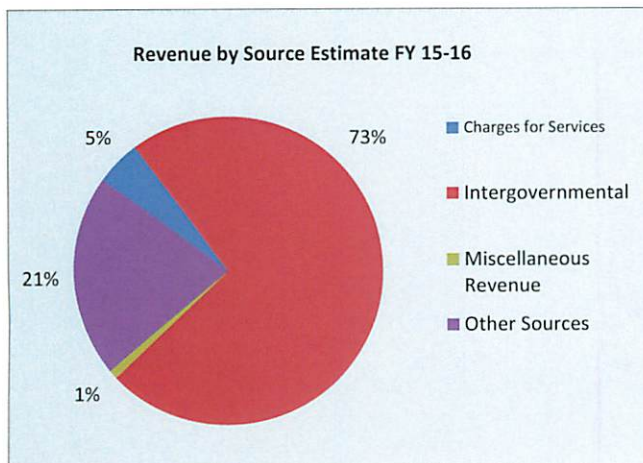


# Specialty Courts Fund

Revenue by Source	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Estimate FY 15-16	Budget FY 16-17
Charges for Services	\$135,954	\$0	\$47,000	\$0
Intergovernmental	\$690,354	\$0	\$716,000	\$0
Miscellaneous Revenue	\$0	\$0	\$9,200	\$0
Other Revenue	\$0	\$0	\$0	\$0
Other Sources	\$137,488	\$0	\$207,000	\$0
	<b>\$963,796</b>	<b>\$0</b>	<b>\$979,200</b>	<b>\$0</b>
Use of Fund Balance	\$0	\$0	\$0	\$0
Total All Sources	<b>\$963,796</b>	<b>\$0</b>	<b>\$979,200</b>	<b>\$0</b>
<b>Expenditures by Category</b>				
Operating Expenses	\$0	\$0	\$0	\$0
Other Services & Charges	\$986,414	\$0	\$640,000	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Total Expenditures	<b>\$986,414</b>	<b>\$0</b>	<b>\$640,000</b>	<b>\$0</b>
Income (Loss)	<b>(\$22,618)</b>	<b>\$0</b>	<b>\$339,200</b>	<b>\$0</b>

## FUND BALANCE ANALYSIS

Beginning Fund Balance:	\$322,738	\$135,277	\$300,120	\$639,320
Additions/Reductions to Fund Balance:	(\$22,618)	\$0	\$339,200	\$0
Ending Fund Balance:	<b>\$300,120</b>	<b>\$135,277</b>	<b>\$639,320</b>	<b>\$639,320</b>



# 2014-2015 Tax Apportionment Distribution by Entity



Entity		Amount
City of Tulsa	\$	73,596,926.10
City of Sand Springs	\$	2,035,381.78
City of Broken Arrow	\$	11,806,864.92
City of Bixby	\$	2,802,314.55
City of Jenks	\$	4,028,043.41
City of Owasso	\$	183,097.43
City of Sapulpa	\$	72,842.32
City of Glenpool	\$	12,125.33
City of Collinsville	\$	5,950.79
City of Skiatook	\$	6,517.63
City of Sperry	\$	749.22
County of Tulsa	\$	59,748,277.13
City County Library	\$	27,504,273.74
Health Department	\$	13,338,538.56
Sheriff Fees	\$	59,640.00
Glenpool Emergency Medical Service	\$	220,685.31
Berryhill Fire District	\$	756,707.13
Collinsville Fire District	\$	283,018.19
Drainage District 12	\$	1,189,132.04
Tulsa School District	\$	151,656,077.18
Sand Springs School District	\$	10,705,235.43
Broken Arrow School District	\$	36,145,908.40
Bixby School District	\$	24,100,670.52
Jenks School District	\$	52,755,847.39
Collinsville School District	\$	3,986,538.07
Skiaook School District	\$	904,536.06
Sperry School District	\$	752,133.60
Union School District	\$	51,996,776.31
Berryhill School District	\$	2,652,147.16
Owasso School District	\$	22,110,840.20
Glenpool School District	\$	5,075,185.92
Liberty School District	\$	616,438.60
Keystone School District	\$	424,978.90
Tulsa Community College	\$	37,275,529.19
Tulsa Technology Center	\$	68,915,783.53
School 4-Mill - based on average daily attendance	\$	20,706,970.66
Common Schools - assorted revenue sources such as collections from mortgage tax, 4-Mill from other counties (where Tulsa County shares a school district), motor vehicle stamp sales, interest on unapportioned taxes.	\$	4,269,468.87
<b>Total</b>	<b>\$</b>	<b>692,702,151.57</b>

# Glossary and Acronyms



**ACCOUNT GROUP.** A self-balancing set of accounts which are not a fund or a fiscal entity. General Fixed Assets Account Group and General Long-Term Debt Account Group are examples.

**ACCOUNTING SYSTEM.** Records and procedures that discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds.

**ACCRUAL.** Revenue and expenses are recorded when they are incurred.

**ADA. Americans with Disabilities Act,** a wide-ranging civil rights law that prohibits, under certain circumstances, discrimination based on disability.

**AD VALOREM.** A basis for levy of taxes upon property based on value.

**AGENCY FUND.** A fund consisting of resources received and held by the governmental unit as an agent for others.

**APPROPRIATION.** An authorization granted by the Budget Board to incur liabilities for specific purposes.

**ASSETS.** Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

**BALANCED BUDGET.** A budget balanced by fund, for all funds maintained by the County, in which total anticipated revenues must equal or exceed the budgeted expenditures for each fund.

**BOND.** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**BOND DISCOUNT.** The excess of the face value of a bond over the price for which it is acquired or sold.

**BOND PREMIUM.** The excess of the price at which a bond is acquired or sold over its face value.

**BONDED DEBT.** The portion of indebtedness represented by outstanding bonds.

**BUDGET.** A financial operating plan consisting of estimates of proposed expenditures for a given period and the proposed means of financing them.

**BUDGET CONTROL.** The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT.** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

**BUDGET MESSAGE.** A general discussion of the proposed budget as presented in writing by the Fiscal Office to the Budget Board. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

**CAFR. Comprehensive Annual Financial Report,** a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements—generally accepted accounting principles (GAAP)—promulgated by the Governmental Accounting Standards Board (GASB).

**CAPITAL BUDGET.** This budget deals with large expenditures for capital items normally financed by borrowing. Usually capital items have long-range returns, useful life spans, are relatively expensive, and have physical presence such as buildings, roads, sewage systems, etc.

**CAPITAL IMPROVEMENT.** Any property, asset, or improvement with an estimated value greater than twenty thousand dollars, and estimated life or usefulness of one or more years, including land, interest therein and including constructions, enlargements, and renovations.

**CAPITAL IMPROVEMENT FUND.** A fund created to accumulate revenues from current taxes levied for major repairs and maintenance to fixed assets of a nature not specified at the time the revenues are levied.

**CAPITAL IMPROVEMENT PROGRAM.** An approach or technique for identifying and forecasting capital outlay decisions that a government expects to make over a five-year period.

**CAPITAL OUTLAY.** Expenditures that result in the acquisition of or addition to fixed assets.

**CAPITAL PROJECTS FUND.** A fund created to account for all resources to be used for the acquisition or construction of designated fixed assets.

**CASH.** Legal tender or coins that can be used in exchange for goods, debt, or services. This includes the value of assets that can be converted into cash immediately.

**CIP. Capital Improvement Plan,** a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.

**CONSTRUCTION WORK IN PROGRESS.** The cost of construction work that has been started but not yet completed.

**CONTINGENCY FUND.** Funds set aside for unforeseen expenses of uncertain amounts or funds set aside for known expenses, such as salary increases, but uncertain amounts.

**CONTRACTUAL SERVICE.** An agreement to perform a service or task by external organizational units. A group of accounts which cover the above, as well as related travel and training and other miscellaneous services.

**DEBT SERVICE.** The amount of money necessary to pay interest on an outstanding debt, the principal of maturing material serial bonds, and the required contributions to a sinking fund for term bonds.

**DEBT SERVICE FUND.** A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenues from fiduciary and proprietary funds.

**DEPRECIATION.** Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**DESIGNATED FUND.** Funds created to account for assets set aside for a specific purpose.

**EFFECTIVENESS.** Effectiveness data enables decision-makers to see that quality does not suffer as productivity increases, and that constituents are satisfied with services.

**ENCUMBRANCE.** An account used to record the estimated amount of contracts, salary commitments and purchase orders that are chargeable to an appropriation.

**ENTERPRISE FUND.** A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

**EXPENDITURE.** Accounts which are kept on either the accrual basis or modified accrual basis of accounting and which designate the cost of goods delivered or services rendered, whether paid or unpaid, including expenses and capital outlays.

**EXPENSE.** Charges incurred for operation, maintenance, interest, and other charges that will benefit the current year.

**FEMA. Federal Emergency Management Agency,** an agency of the United States Department of Homeland Security, with the primary purpose of coordinating the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

**FIDUCIARY FUND.** Any fund held by a governmental unit as an agent or trustee.

**FISCAL YEAR.** A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

**FIXED ASSETS.** Long-term assets that are intended to be held or used over an extended time, such as land, buildings, machinery, furniture, and other equipment.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE.** Fund equity available for appropriation.

**FUND EQUITY.** The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

**GAAP. Generally Accepted Accounting Principles,** the standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards. GAAP includes the standards, conventions, and rules accountants follow in recording and summarizing, and in the preparation of financial statements.

**GASB. Governmental Accounting Standards Board,** the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States of America. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization.

**GENERAL FIXED ASSETS ACCOUNT GROUP.** A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.

**GENERAL FUND.** A fund used to account for all transactions of a governmental unit that are not accounted for in another fund, such as police and fire services.

**GENERAL LONG-TERM DEBT ACCOUNT GROUP.** A self-balancing group of accounts set up to account for long-term debt which is legally payable from general revenues.

**GFOA. Government Finance Officers Association,** a professional association of approximately 17,500 state, provincial, and local government finance officers in the United States and Canada. The GFOA sponsors award programs designed to encourage good financial reporting, for financial documents including the Comprehensive Annual Financial Report, and the annual budget.

**GOAL.** A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress toward ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

**GOVERNMENTAL FUND.** A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and

fiduciary funds. General fund, special revenue funds, capital projects funds, debt service funds, and special assessment funds are all examples of governmental fund types.

**GRANT.** A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function or for the acquisition or construction of fixed assets.

**HVAC. Heating, Ventilation and Air Conditioning,** technology of indoor environmental comfort. HVAC system design is a major subdiscipline of mechanical engineering.

**ICE. Immigration and Customs Enforcement,** a federal law enforcement agency under the United States Department of Homeland Security (DHS), responsible for identifying, investigating, and dismantling vulnerabilities regarding the nation's border, economic, transportation, and infrastructure security.

**INCOME.** A term used to represent the excess of revenues earned over the expenses incurred in carrying on an enterprise operation.

**INCOG. Indian Nations Council of Governments,** provides planning and coordination services to assist in creating solutions to local and regional challenges in such areas as land use, transportation, community and economic development, environmental quality, public safety, and services for older adults.

**INTERGOVERNMENTAL REVENUE.** Revenue from other governments. Grants, entitlements, and shared revenues are types of intergovernmental revenue.

**INTERNAL SERVICE FUND.** A fund established to finance and account for services and commodities furnished by a designated department to other departments. Amounts expended by the fund are reestablished from either operating earnings or by transfers from other funds.

**INVESTMENT.** Securities held for the production of income in the form of interest and dividends.

**LIABILITY.** Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**LINE-ITEM.** A detailed classification of an expense or expenditure classified by object within each Organizational Code.

**LONG-TERM DEBT.** Debt with a maturity of more than one year after the date of issuance.

**MODIFIED ACCRUAL BASIS.** Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

**MUNIS.** Tyler Technologies brand name for enterprise-wide financial software for municipalities, school districts and other local governments used at Tulsa County.

**NET INCOME.** A term used in governmental enterprise to designate the excess of total revenues over total expenses.

**NONOPERATING EXPENSE.** Proprietary fund expenses incurred in performance of activities not directly related to supplying the basic service by a governmental enterprise.

**NONOPERATING INCOME.** Proprietary fund income that is not derived from the basic operations of such government enterprises.

**OBJECT CODE.** Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, materials and supplies, contractual service, and capital.

**OPERATING TRANSFER.** Legally authorized interfund transfers from a fund receiving revenue to the fund that makes expenditures.

**O.S. Oklahoma Statutes,** formal written enactment of a legislative authority that governs the state, cities, and counties.

**OTC. Oklahoma Tax Commission,** the Oklahoma state government agency that collects taxes and enforces the taxation and revenue laws of the state.

**PERFORMANCE BUDGET.** A budget which relates appropriations to work loads. By featuring unit measures, performance budgets are believed to express official and citizen interest in the managerial value of efficiency.

**PERFORMANCE MEASURES.** Performance measures provide a means of identifying the level of service

provided. Performance measures include a measurement of Demand, Workload, Productivity, and Effectiveness.

**PIO. Public Information Officer,** the communications coordinators or spokespersons of the County. The primary responsibility of a PIO is to provide information to the media and public as required by law and according to the standards of their profession.

**PROPRIETARY FUND.** Sometimes referred to as "income-determination" or "commercial-type" funds. Examples are enterprise and internal service funds.

**RESERVE.** An account that records a portion of the fund equity that must be segregated for some future use and which is not currently available for further appropriation or expenditure.

**RETAINED EARNINGS.** The accumulated earnings of an enterprise or internal service fund that have been retained in the fund and that are not reserved for any specific purpose.

**REVENUE.** Additions to fund financial resources other than from interfund transfers and debt issue proceeds.

**SPECIAL REVENUE FUND.** A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

**STOC. Sales Tax Overview Committee,** a committee made up of citizens for oversight of sales tax revenue spending.

**TAEMA. Tulsa Area Emergency Management Agency,** manages emergency events (natural and man-made) of Tulsa County, including mitigation, preparedness, prevention, response and recovery, with the goal of creating disaster-resistant communities throughout Tulsa County.

**TAX.** A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

**TCCJA. Tulsa County Criminal Justice Authority,** a public trust established in accordance with Oklahoma law. It has the sole purpose of overseeing all activity related to Tulsa County's jail facility, which is known as the David L. Moss Criminal Justice Center.

**TCIA. Tulsa County Industrial Authority**, a public trust established under the provisions of the Oklahoma Trust Act on March 1, 1965. It was created to promote the development of industry within the boundaries of Tulsa County. The authority plays a role in debt financing of other miscellaneous projects in Tulsa County.

**TCPFA. Tulsa County Public Facilities Authority (Expo Square)**, a public trust established in accordance with Oklahoma law. It has the sole purpose of managing all activity occurring on certain property (commonly known as the Tulsa County Fairgrounds) which is owned by Tulsa County but leased to the TCPFA.

**TCSO. Tulsa County Sheriff's Office.**

**UNRESERVED FUND BALANCE.** The amount remaining in a fund that is not reserved for some future use and which is available for further appropriation or expenditure.

**USER CHARGE.** A charge levied against users of a service or purchasers of a product of an enterprise or internal service fund.

# Oklahoma State Statute Section 19-1401 to 1421

## County Budget Act

### §19-1401. Short title.

This act may be cited as the "County Budget Act".  
Added by Laws 1981, c. 166, § 1, emerg. eff. May 13, 1981.

### §19-1402. Purpose of act.

The purpose of this act is to provide a budget procedure for county governments which shall:

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; and
  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.
- Added by Laws 1981, c. 166, § 2, emerg. eff. May 13, 1981.  
Amended by Laws 1986, c. 135, § 2, emerg. eff. April 17, 1986.

### §19-1403. Application of act.

This act shall apply to any county which by resolution of the governing body elects to come under and comply with all its provisions and requirements. Once a county has selected the County Budget Act to govern its budget procedures, the provisions of this act shall take precedence over any other state laws applicable to county budgets, except as may be provided otherwise in this act and supersede any conflicting laws. Any action of a county governing body to implement, rescind or repeal the application of this act shall be effective as of the beginning or end of a budget year pursuant to this act.  
Added by Laws 1981, c. 166, § 3, emerg. eff. May 13, 1981.  
Amended by Laws 1986, c. 135, § 3, emerg. eff. April 17, 1986.

### §19-1404. Definitions.

As used in this act:

1. "Account" means a columnar record in which are entered the increases and decreases of related monetary transactions and the resulting balance thereof. Accounts are maintained within each fund, classified by categories appropriate thereto;
2. "Appropriation" means an authorization and allocation of money to be expended for a given function, activity or particular purpose;
3. "Board" means the county budget board created by this act;
4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them. "Budget" may refer to the budget of a particular fund for which a budget is required by law or it may refer collectively to the budget for such funds;
5. "Budget summary" means a tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year;

6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;

7. "County" means any county government and all its agencies, instrumentalities, departments, offices, boards or commissions, which by resolution of the governing body has elected to come under and comply with all of the provisions and requirements of this act;

8. "County officer" means the county clerk, county commissioner, county assessor, district court clerk, county treasurer or county sheriff;

9. "Current year" means the year in which the budget is prepared and adopted, i.e., the fiscal year next preceding the budget year;

10. "Deficit" means the excess of the liabilities, reserves, including encumbrances, and contributions of a fund over its assets, as reflected by its book of account;

11. "Department" means a functional unit within a fund, such as a sheriff's department or a health department;

12. "Estimated revenue" means the amount of revenues estimated to be received during the budget year from each source in each fund for which a budget is being prepared. Estimated revenue includes any appropriated fund balance as a separate item in the budget of revenues for a particular fund for the budget year;

13. "Fiscal year" means the annual period for reporting fiscal operations, which begins and ends on dates as the Legislature provides;

14. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, or as otherwise defined in current generally accepted accounting principles;

15. "Fund balance" means the excess of the assets of a fund over its liabilities, reserves, including encumbrances, and contributions, as reflected by its book of account;

16. "Governing body" means the board of county commissioners of the county;

17. "Immediate prior fiscal year" means the year next preceding the current year;

18. "Levy" means to impose ad valorem taxes or the total amount of ad valorem taxes imposed for a specific purpose or for a given entity; and

19. "Operating reserve" means that portion of the fund balance which has not been appropriated in a budget year. The "operating reserve" will be equivalent to the "unappropriated fund balance" in any fund for which a budget is prepared.

Added by Laws 1981, c. 166, § 4, emerg. eff. May 13, 1981.  
Amended by Laws 1986, c. 135, § 4, emerg. eff. April 17, 1986;  
Laws 1993, c. 239, § 15, eff. July 1, 1993.

### §19-1405. Accounting records and financial statements - Establishment and maintenance.

The accounting records of each county shall be established and maintained and financial statements prepared therefrom in conformity with generally accepted accounting principles promulgated from time to time by authoritative bodies in the United States. The State Auditor and Inspector shall prescribe a uniform system of accounting that conforms to generally accepted accounting principles for counties which have elected to come

under the provisions of this act. The State Auditor and Inspector shall disseminate to each county, through accounting manuals or other means, current generally accepted accounting principles.  
Added by Laws 1981, c. 166, § 5, emerg. eff. May 13, 1981.

**§19-1406. Maintenance of funds and account groups.**

Each county shall maintain, according to its own accounting needs, some or all of the funds and account groups in its system of accounts, as prescribed by the state statutes.  
Added by Laws 1981, c. 166, § 6, emerg. eff. May 13, 1981.

**§19-1407. County budget board - Membership - Officers - Vacancies - Meetings.**

A county budget board is created in each county which elects to come under the provisions of this act. The board shall consist of each elected county officer. The chairman of the board of county commissioners shall serve as chairman of the county budget board. The county clerk shall serve as secretary of the county budget board. The chairman shall have all the rights and privileges as any other member of the board, including the right to vote on questions. Each member of the board shall be entitled to cast one vote. The members shall elect a vice-chairman from among them and develop such other rules or procedures as may be necessary to ensure the orderly conduct of business. The vice-chairman shall serve as chairman during the absence or vacancy of the chairman. When a vacancy occurs in the office of any county officer serving as a member of the board, such position on the board then in office shall constitute a quorum and have the power to transact business. Any official action of the board in adopting or revising the county budget or any portion thereof shall be effective upon the approving vote of a majority of all the board members then in office.  
Added by Laws 1981, c. 166, § 7, emerg. eff. May 13, 1981.

**§19-1408. Preparation of budget for each fund.**

The county budget board shall prepare for each budget year a budget for each fund whose activities require funding through appropriation from the budget board.  
Added by Laws 1981, c. 166, § 8, emerg. eff. May 13, 1981.

**§19-1409. Adoption of budget - Capital projects fund budget - Reserve fund.**

A. All budgets comprising normal operations of the county shall be adopted for a fiscal year. Major capital improvements financed by general obligation bonds, capital grants or contributions shall use a capital projects fund budget. The term of the budget shall coincide with the term of the individual project or projects. To the extent appropriate, the requirements for preparation, adoption and execution of the budgets described in Section 1408 of this title, as hereinafter set forth in this act, shall apply to budgets of capital projects funds.

B. In addition to a capital projects fund, the county may establish a reserve fund to meet unforeseen contingencies which may occur throughout the fiscal year.

Added by Laws 1981, c. 166, § 9, emerg. eff. May 13, 1981. Amended by Laws 2004, c. 99, § 3, eff. Nov. 1, 2004.

**§19-1410. 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.

B. The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the governing body which shall explain the budget and describe its important features.

C. The estimate of revenues in each fund for any budget year shall include probable income by source which the county is legally empowered to collect or receive at the time the budgets are adopted. The estimate shall be based upon a review and analysis of past and anticipated revenues of the county. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the estimated amount of tax which is available for appropriation, as provided by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer shall be shown as a transfer from the one fund and as a transfer to the other fund.

D. The county budget board shall determine the needs of the county for sinking fund purposes, pursuant to Section 431 of Title 62 and Section 28 of Article X of the Oklahoma Constitution, and include these requirements in the debt service fund budget for the budget year.  
Added by Laws 1981, c. 166, § 10, emerg. eff. May 13, 1981.

**§19-1411. Estimate of revenues and expenditures.**

A. On or before a date set by the county budget board, the county excise board shall provide a tentative estimate of anticipated revenues from all sources, classified by funds, for the succeeding fiscal year.

B. On or before a date set by the county budget board, each officer, board or commission and all employees charged with the management or control of any department or office, as determined by the county budget board, shall prepare for the succeeding fiscal year, on forms provided by the budget board, estimated revenues and expenditures of the department or office. The county budget board may require such additional statistics or financial statements from county officers or others to enable it to ascertain fiscal conditions and needs. The information as to estimated revenues is supplementary and is not intended to equal estimated expenditures. The information required from each department, office, board or commission shall be set forth in tabular form, as follows:

1. Actual revenues and expenditures in the immediate prior fiscal year;
2. Budget estimates for the current fiscal year;
3. Actual revenues and expenditures for a period of six (6) to (9) nine months, as appropriate, of the current fiscal year;
4. Estimated actual revenues and expenditures for the current fiscal year; and
5. Estimated revenues and proposed expenditures for the budget year.

C. The budget board shall estimate, on the basis of demonstrated need, the expenditures for the budget year after a review of the budget requests and estimates of the department heads, officers, boards or commissions. Each such official shall be heard by the budget board prior to making of its final estimates, but thereafter it may revise any estimates as deemed advisable before finalizing the proposed budget for each fund.

Added by Laws 1981, c. 166, § 11, emerg. eff. May 13, 1981.

**§19-1412. Public hearings - Notice.**

The county budget board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the county not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county excise board and State Auditor and Inspector. The county clerk shall make available a sufficient number of copies of the proposed budgets as the county budget board shall determine and have them available for review or for distribution or sale at the office of the county clerk. At the public hearing on the budgets, any person may present to the county budget board comments, recommendations or information on any part of the proposed budget.  
Added by Laws 1981, c. 166, § 12, emerg. eff. May 13, 1981.

**§19-1413. Adoption of budget - Filing - Appropriations.**

A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the county budget board shall adopt the budget for each fund. The budget board may add or increase items or delete or decrease items in each budget. In all cases, the proposed expenditures shall not exceed the estimated revenues in the budget of any fund.

B. The adopted budgets shall be filed with the excise board of the county on or before the first day of the budget year. At the same time the budgets are filed with the excise board, one copy of each budget as adopted shall be kept on file in the office of the county clerk and a copy filed with the State Auditor and Inspector.

C. The adopted budgets shall be in effect on and after the first day of the fiscal year to which they apply. The budgets as adopted and filed with the excise board shall constitute an appropriation for each fund, subject to final approval of the county excise board as provided in this act, and the appropriation thus made shall not be used for any other purpose except as provided by law.

Added by Laws 1981, c. 166, § 13, emerg. eff. May 13, 1981.

**§19-1414. Examination of budgets - Powers and duties of excise board.**

A. The county excise board shall examine the county budgets. The excise board may take the following actions on the budgets:

1. For any items or amounts which are not authorized by law or which may be contrary to law, the unlawful amounts or items shall be stricken and disregarded;

2. Any amount which exceeds the lawful amount authorized by law shall be reduced to the extent authorized by law;

3. If any items or amounts are mandated by law and not provided for the county excise board shall return the budget to the county budget board to revise the budget to provide for the mandated items or amounts. The county budget board shall revise or amend the budget as needed and resubmit the budget within fifteen (15) days of the return by the excise board;

4. If any portion of the budget of revenues to be derived from ad valorem property tax exceeds the amount of tax which is available for appropriation, as finally determined and computed by the county excise board, the excise board shall return the budget to the county budget board to revise or amend the budget as needed and resubmit the budget within fifteen (15) days of the return by the excise board;

5. If any reduction or amendment in the budget is required by the computations of Section 2497 of Title 68 of the Oklahoma Statutes, the county excise board shall note these and return the budget to the county budget board to revise or amend the budget as needed and resubmit the budget within fifteen (15) days from the date of the return by the excise board; and

6. If the budget is within the income and revenues lawfully available, the excise board shall approve the budget and compute the levy required.

B. At the time required by law, the county excise board shall compute the appropriations and levy the taxes necessary for the county for the budget year in accordance with this act and Section 2497 of Title 68 of the Oklahoma Statutes.

C. The secretary of the county excise board shall certify the approved budget to the county budget board, the county treasurer and the State Auditor and Inspector. A copy of the budget as adopted and approved by the excise board shall be filed in the offices of the county clerk, the secretary of the county excise board and the State Auditor and Inspector.

Added by Laws 1981, c. 166, § 14, emerg. eff. May 13, 1981.

**§19-1415. Protests - Status of budget - Examination.**

Within fifteen (15) days after the filing of any county budget with the State Auditor and Inspector, any taxpayer may file protests against any alleged illegality of the budget in the manner provided by Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriation thereof shall be deemed legal and final until amended by the county budget board. Taxpayers shall have the right at all reasonable times to examine the budget on file with the county clerk, county excise board or the State Auditor and Inspector for the purpose of checking for illegalities in the levies made or for filing protests in accordance with this section.

Added by Laws 1981, c. 166, § 15, emerg. eff. May 13, 1981.

**§19-1416. Expenditures exceeding fund balance prohibited - Budget balances - Other unlawful acts - Liability.**

A. No expenditure may be authorized or made by any county officer or employee which exceeds any fund balance in any fund for which a budget is not required to be adopted.

B. Any balance remaining in a fund at the end of the budget year shall be carried forward to the credit of the fund for the next budget year.

C. It shall be unlawful for any county officer or employee in any budget year of a fund for which a budget has been prepared:

1. To create or authorize creation of a deficit in any fund; or

2. To authorize, make or incur expenditures or encumbrances in excess of ninety percent (90%) of the appropriation for a given category of expenditure in the budget of any fund as adopted or amended until revenues in an amount equal to at least ninety percent (90%) of the appropriation have been collected. Any fund balance which is included in the appropriation within a given fund is considered revenue in the budget year for which it is appropriated. Expenditures may then be made and authorized as revenues are available so long as any expenditure does not exceed the actual fund balance in any budgeted fund.

D. Any obligation that is contracted or authorized by any county officer or employee in violation of this act shall become the obligation of the officer or employee himself and shall not be valid or enforceable against the county. Any county officer or employee who violates this act shall forfeit his office or position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

Added by Laws 1981, c. 166, § 16, emerg. eff. May 13, 1981.

**§19-1417. Classifying estimated revenues and expenditures.**

Estimated revenues and appropriation expenditures in the budget of each fund shall be classified in conformity with the accounting system prescribed by the State Auditor and Inspector. Revenues shall be classified separately by source. Expenditures shall be departmentalized by appropriate functions and activities within each fund and shall be classified within the following categories:

1. Salaries and wages, which may include expenses for salaries, wages, per diem allowances and other forms of compensation;

2. Employee benefits paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, vacation allowances, sick leave, terminal pay or similar benefits;

3. Operating expenses, which may include materials and supplies, articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any persons, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of operating expense to any person, firm or corporation rendering such services;

4. Other charges consisting primarily of conduit type payments, such as charity, food and clothing, claims and damages, death benefits, grants and subsidies, reimbursements for food stamp distribution, and similar payments;

5. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets purchased by the county, including land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract, machinery and equipment, furniture and autos and trucks; and

6. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, paying agent's fees, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

Added by Laws 1981, c. 166, § 17, emerg. eff. May 13, 1981.

**§19-1418. Transfer of appropriations.**

A county budget board may authorize transfers of any unencumbered and unexpended appropriation or any portion thereof from one expenditure category to another within the same department or from

one department to another within the same fund, except that no appropriation for debt service or other appropriation required by law or resolution may be reduced below the minimums required. Interfund transfers may be made only as authorized by this act or as provided in the budget as adopted or amended according to Sections 10, 14 and 20 of this act.

Added by Laws 1981, c. 166, § 18, emerg. eff. May 13, 1981.

§19-1419. Transfer of special fund, debt service and special assessment fund balances.

Whenever the necessity for maintaining any special fund of a county has ceased to exist and a balance remains in the fund, the county budget board may authorize the transfer of the balance to the general fund. Applicable law shall govern the use or transfer of balances in any debt service or special assessment fund.

Added by Laws 1981, c. 166, § 19, emerg. eff. May 13, 1981.

§19-1420. Supplemental appropriations - Amendment of budget.

A. The county budget board may amend the budget to make supplemental appropriations to any fund up to the amount of revenues in excess of the total estimated in the latest budget, which are available for current expenses due to:

1. Revenues received from sources not anticipated in the budget for that year;

2. Revenues received from anticipated sources but in excess of the budget estimates therefor; or

3. An unexpended and unencumbered fund balance on hand at the end of the preceding fiscal year which had not been anticipated in the budget. Any appropriation authorizing the creation of an indebtedness shall be governed by the applicable provisions of Article X of the Oklahoma Constitution.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the county budget board shall take such action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one fund to another fund, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unexpended and unencumbered balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease or change in appropriation of funds shall be adopted at a meeting of the county budget board and filed with the county clerk, the county excise board and the State Auditor and Inspector.

Added by Laws 1981, c. 166, § 20, emerg. eff. May 13, 1981.

§19-1421. Implementation and administration of act.

For the purpose of carrying into effect the provisions of this act, and for its proper administration, the State Auditor and Inspector is hereby empowered to promulgate and enforce such rules and regulations as may be necessary but not inconsistent herewith, and he shall prescribe all the forms of whatsoever nature referred to in this act including but not necessarily limited to budget forms, supporting schedule forms and all other accounting stationery required, desired or needed under the provisions of this act.

Added by Laws 1981, c. 166, § 21, emerg. eff. May 13, 1981.

§19-1500. County purchasing agent - Appointment - Training - Duties and responsibilities - Salary - Office space and equipment.

A. The county clerk of each county or an employee of that office so designated by the county clerk shall be the county purchasing agent. Provided, in counties having a county budget board created pursuant to Sections 1402 et seq. of Title 19 of the Oklahoma Statutes, said board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county purchasing agent. In the event the board does not appoint a county purchasing agent the county clerk or an employee of that office so designated by the county clerk shall be the county purchasing agent. The county purchasing agent shall be under the general supervision and direction of the appointing authority.

B. All persons serving as county purchasing agents on July 1, 1989, shall attend training seminars sponsored by the Oklahoma State University Center for Local Government Technology prior to July 1, 1990. The training seminars will cover the terminology, concepts, customs and practices of the sellers of supplies, materials and equipment commonly purchased for the county. All county purchasing agents appointed after July 1, 1989, shall attend the training seminars within one (1) year of their appointment.

C. The county purchasing agent shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county purchasing agent and assistants shall be fixed by the appointing authority. Provided, if the county clerk is the county purchasing agent, the salary of the county clerk shall remain as provided by law.

D. The county purchasing agent shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county purchasing agent as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners.

Added by Laws 1982, c. 249, § 1, eff. Jan. 1, 1983. Amended by Laws 1989, c. 286, § 3, operative July 1, 1989.



## TULSA COUNTY BUDGET BOARD

Tulsa County Administration Building, Room 116  
500 South Denver  
Tulsa, Oklahoma 74103-3832  
918.596.5000

### ADOPTION OF COUNTY BUDGET

STATE OF OKLAHOMA, COUNTY OF TULSA:

We, the members of the Budget Board of said County and State do hereby certify that we have adopted the Tulsa County Budget as is herewith presented this 15th day of June, 2016.

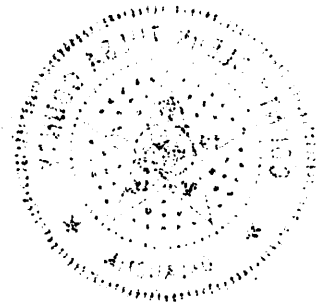
Karen Keith, Chairman



Pat Key, Vice-Chairman

ATTEST:

Pat Key, Secretary To  
Tulsa County Budget Board





## TULSA COUNTY EXCISE BOARD

Tulsa County Administration Building, Room 116  
500 South Denver  
Tulsa, Oklahoma 74103-3832

P: 918.596.5836  
F: 918.596.5867

### CERTIFICATION OF EXCISE BOARD

### STATE OF OKLAHOMA, COUNTY OF TULSA

We, the undersigned members of the Tulsa County Excise Board, do hereby certify that we have examined the Tulsa County Budgets and do herewith approve said budgets this 22<sup>nd</sup> day of June, 2016.

### TULSA COUNTY EXCISE BOARD

Ruth Gaines, Chairman

Charles E. Van De Wiele, Vice-Chairman

Dr. A. Theodore Kachel, Member



ATTEST:

Pat Key  
Tulsa



**PAT KEY**

**Tulsa County Clerk**

Tulsa County Administration Building  
500 South Denver, Room 121  
Tulsa, Oklahoma 74103-3832  
918.596.5801  
pkey@tulsacounty.org

## AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF TULSA, ss:

Personally appeared before me, the undersigned notary public, Pat Key, County Clerk of Tulsa County and State aforesaid, who being the 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 2016-2017 published in one issue of the Tulsa World Newspaper, which is a legally-qualified newspaper of general circulation in said County.

*Pat Key by Dany Bethune*

Pat Key,

**Tulsa County Clerk**

Subscribed and sworn to before me this 14 day of June, 2016.



*Christa Stinnett*

Notary Public

My commission expires:

9-26-2016


## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE TULSA COUNTY BUDGET BOARD OF TULSA, OKLAHOMA WILL HOLD A PUBLIC HEARING BEGINNING AT 3:00 P. M. ON THE 15TH DAY OF JUNE 2016, AT THE COUNTY ADMINISTRATIVE BUILDING ROOM 338, 500 S. DENVER, TULSA, OKLAHOMA FOR THE PURPOSE OF ACCEPTING COMMENTS AND FOR HOLDING AN OPEN DISCUSSION INCLUDING ANSWERING OF QUESTIONS ON THE FOLLOWING PROPOSED COUNTY BUDGET.

DATED AT TULSA, OKLAHOMA, THIS 6th DAY OF JUNE 2016.

ATTEST:

PAT KEY  
COUNTY CLERK

  
KAREN KEITH, CHAIRMAN  
TULSA COUNTY BUDGET BOARD

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2017	
GENERAL FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY 2017 FY2017
AD VALOREM TAXES	56,025,428
OTHER TAXES	2,625,500
INTERGOVERNMENTAL	442,283
CHARGE FOR SERVICES	2,983,500
OTHER REVENUE	1,951,020
INVESTMENT INCOME	200,000
SALARY REIMBURSEMENTS	42,500
INTERDEPARTMENTAL REVENUE	512,600
OTHER SOURCES	850,000
FUND BALANCE	8,808,436
TOTAL BUDGETED REVENUE	74,441,267

FINANCIAL PLAN FOR THE COUNTY OF TULSA BUDGETED FUNDS FISCAL YEAR 2017		ESTIMATE OF EXPENDITURES FY2017
GENERAL FUND OF THE COUNTY OF TULSA		
ELECTED OFFICERS:		
ASSESSOR		4,004,088
COUNTY CLERK		2,711,168
COMMISSIONERS		1,069,720
COURT CLERK		6,653,075
SHERIFF - OFFICE		9,749,348
TREASURER		1,380,808
FINANCIAL:		
BUDGET BOARD		978,364
AUDIT		538,593
EXCISE BOARD		13,080
GENERAL GOVERNMENT		1,291,500
LEASES		253,000
COURTHOUSE SECURITY		206,000
INSURANCE & CLAIMS		843,500
COBRA		129,750
CONTINGENCY		3,860,000
DESIGNATED RESERVES		2,000,000
INTERNAL SERVICES:		
ADMINISTRATIVE SERVICES		2,413,303
ADMIN SERVICES - COUNTY OFFICE SUPPLIES		420,000
PRINTING		427,630
BUILDING OPERATIONS-FLEET		2,162,090
BUILDING OPERATIONS-MAINT.		2,375,882
UTILITIES & JANITORIAL		3,177,818
INFORMATION TECHNOLOGY		4,278,146
HUMAN RESOURCES		725,927
PUBLIC SERVICE DIVISIONS:		
ENGINEERS		1,034,910
LEVY MAINTENANCE		390,941
INSPECTOR		586,900
PARKS		5,631,352
SOCIAL SERVICES		1,293,344
PHARMACY		357,737
COURT RELATED:		
DISTRICT ATTORNEY - COUNTY		607,455
DISTRICT ATTORNEY - STATE		245,000
DRUG COURT		142,488
MENTAL HEALTH COURT		97,000
EARLY SETTLEMENT PROGRAM		120,000
JUVENILE BUREAU		5,827,777
PUBLIC DEFENDER		49,500
COURT SERVICES		2,117,667
OTHER AGENCIES:		
ELECTION BOARD		2,087,328
OSU EXTENSION CENTER		443,002
INDIAN NATIONS COUNCIL OF GOVERNMENT		852,143
RIVER PARKS AUTHORITY		675,000
TULSA AREA EMERGENCY MANAGEMENT		143,933
TULSA'S FUTURE		75,000
TOTAL EXPENDITURES - GENERAL FUND		74,441,267

FINANCIAL PLAN FOR THE COUNTY OF TULSA	
BUDGETED FUNDS FISCAL YEAR 2017	
VISUAL INSPECTION FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2017
PRO-RATA SHARE TO 2016 AD VALOREM TAX RECIPIENTS WHICH WILL BE ESTABLISHED IN JULY, 2016.	
VISUAL INSPECTION REVENUE	2,653,984
FUND BALANCE	1,867
TOTAL REVENUE VISUAL INSPECTION FUND	2,655,851
VISUAL INSPECTION FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2017
SALARIES	1,606,384
EMPLOYEE BENEFITS	685,622
TRAVEL	89,985
OPERATING EXPENSES	261,860
CAPITAL OUTLAY	12,000
TOTAL EXPENDITURES VISUAL INSPECTION FUND	2,655,851
JUVENILE BUREAU FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2017
JUVENILE REVENUE	3,358,322
FUND BALANCE	608,518
TOTAL REVENUE JUVENILE BUREAU FUND	3,966,840
JUVENILE BUREAU FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2017
SALARIES	2,466,624
EMPLOYEE BENEFITS	1,152,136
TRAVEL	5,627
OPERATING EXPENSES	321,214
INTERDEPARTMENTAL EXPENSE	3,739
CAPITAL OUTLAY	17,500
TOTAL EXPENDITURES JUVENILE BUREAU FUND	3,966,840
HIGHWAY FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2017
TOTAL REVENUE HIGHWAY FUND	7,250,000
HIGHWAY FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2017
SALARIES	3,892,022
EMPLOYEE BENEFITS	2,039,204
OPERATING EXPENSES	1,301,774
INTERDEPARTMENTAL EXPENSE	17,000
TOTAL EXPENDITURES HIGHWAY FUND	7,250,000
PARK FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2017
PARK REVENUE	3,000,000
FUND BALANCE	260,405
TOTAL REVENUE PARK FUND	3,260,405
PARK FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2017
SALARIES	220,000
EMPLOYEE BENEFITS	18,784
OPERATING EXPENSES	2,158,022
OTHER EXPENSES	295,050
INTERDEPARTMENTAL EXPENSE	32,000
CAPITAL OUTLAY	500
DEBT SERVICE	536,049
TOTAL EXPENDITURES PARK FUND	3,260,405
DEBT SERVICE FUND OF THE COUNTY OF TULSA	ESTIMATE OF REVENUE FY2017
DEBT SERVICE REVENUE	165,407
FUND BALANCE	31,063
TOTAL REVENUE DEBT SERVICE FUND	196,470
DEBT SERVICE FUND OF THE COUNTY OF TULSA	ESTIMATE OF EXPENDITURES FY2017
DEBT SERVICE	196,470
TOTAL EXPENDITURES DEBT SERVICE FUND	196,470
TOTAL REVENUE ALL FUNDS	91,770,833
TOTAL EXPENDITURES ALL FUNDS	91,770,833