Tulsa County, Oklahoma

Budget and Financial Plan

For Appropriated Funds

Fiscal Year 2014—2015

Proposed for Adoption By:

Tulsa County Budget Board

Ron Peters, **Chairman**

Pat Key, **Vice Chairman**

Pat Key, **Secretary**

Members:

Karen Keith

John Smaligo, Jr.

Stanley Glanz

J. Dennis Semler

Sally Howe Smith

Ken Yazel

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Tulsa County

Oklahoma

For the Fiscal Year Beginning

July 1, 2013

Executive Director

TULSA COUNTY BUDGET BOARD

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

June 9, 2014

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 2015.

The 2014-2015 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:

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

The Budget Board, or working committees thereof, met regularly through May, 2014. 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 $70,118,160.00.

Victoria J Adams

Ron Peters, Chairman, by Victoria Adams, Chief Deputy

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For Informational Purposes Only Not Part of the Tulsa County Budget

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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 2014-2015 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 2014-2015 Budget Book?

Performance Measures

"Performance Measures" have been provided by the majority of County departments. 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 will aid in assessing how well a function, program, and/or activity is provided and how well it meets needs. Performance benchmarks are comparative standards of performance and provide a frame of reference for evaluating program and service quality and cost-effectiveness. Fiscal Year 2013-2014 saw more departments using performance information than in prior years. Fiscal Year 2014-2015 includes participation by nearly all County departments. Department heads and elected officials are beginning to use performance information in their oral budget presentations and for decision making.

Distinguished Budget Presentation Award

The Government Finance Officers Association awarded Tulsa County, Oklahoma, the Distinguished Budget Presentation Award for the FY 2013-2014 Budget document. This is the fourth 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.

Additional Information Section

The Fiscal Year 2014-2015 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 transparency the Elected Official Offices which manage and appropriate these "Cash Funds" have decided to provide a general spending plan for inclusion in the 2014-2015 Budget document.

Organizational Structure and the 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:

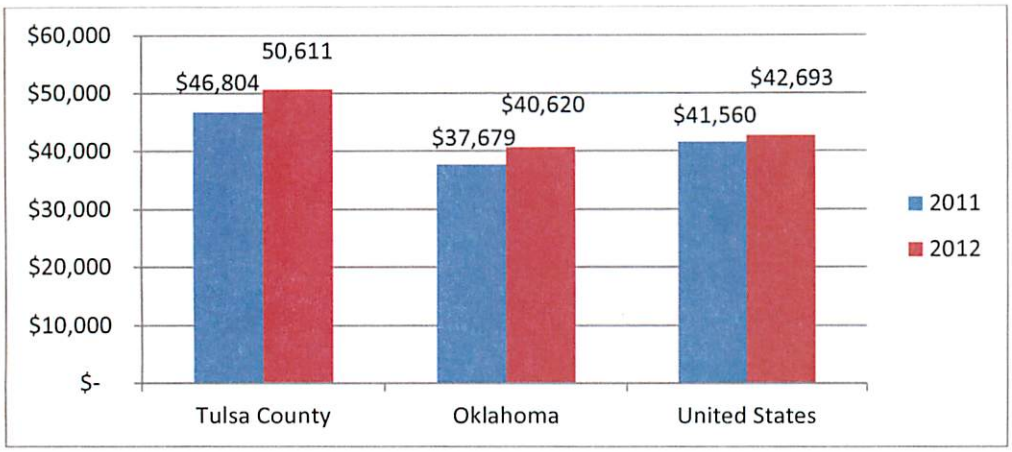
- Long-term fiscal stability for the County
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies
- Equipping County employees with adequate knowledge, skills, technology and other resources to deliver public services
- Providing competitive 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 2012, Tulsa County had a per capita personal income (PCPI) of $50,611. This PCPI ranked 2nd in the state and was 125 percent of the state average, $40,620, and 119 percent of the national average, $42,693. The 2012 PCPI reflected an increase of 4.48 percent from 2011.



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. In the short term, the County is vulnerable to the inherent volatility of this revenue stream due to economic factors that impact opening businesses, closing businesses, construction, development and foreclosures. 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. This 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; however, the premiums for FY 2014-2015 will not increase. This was seen as a pleasant surprise yet costs associated with the Affordable Health Care Act have had an impact on the County. 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, but the County will be absorbing additional costs for FY 2014-2015. Other impacts related to the ACA which will have unknown consequences to the County Budget are as follows:

July 2014 – Waiting time for provisional employees reduced from 90 days to 60 days.

January 2015 - Part time employees who may become eligible for the County's group health care plan.

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 County Budget Board voted to fund the additional 4.8% increase in premiums for FY 2013-2014. The estimated ongoing impact to the County General Fund is in excess of $250,000 per year. Although premiums will not be increasing in FY 2014-2015, it is uncertain what the County will be facing in the years to come. Health insurance coverage for County employees is one of the County's larger budgeted expenditures. The General Fund FY 2014-2015 Budget for this expense is $4,981,285. The County also budgets $1,200,000 per year towards the County's self-insurance health care plan, which reduces the cost of health care premiums.

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

Reduction of federal 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 Correction inmate reimbursements and Courthouse utility reimbursements.

Need for Long-term Infrastructure Planning and Improvement

Major improvements are too costly to finance within the annual operating budget. Major capital and infrastructure improvements have been funded through Four to Fix the County sales tax initiatives and the County's share of the Vision 2025 sales tax initiative. The Four to Fix the County sales tax initiative expired September of 2011. Therefore, in order to adequately address these capital and infrastructure needs, the County needs to develop a long-term infrastructure capital improvement plan and obtain the additional funding necessary to implement the plan.

2014-2015 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 Officer 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 2014-2015 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 2014-2015 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.

2014-2015 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 2008-2009 to FY 2012-2013 was 2.38%. The growth rate for FY 2013-2014 is estimated to be less than 1%. The declining growth rate has been the result of the recession, yet Oklahoma, 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 keep their overall operating expenses flat for FY 2014-2015
- No 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)
- Salary increases kept to bare minimum

2014-2015 Budgetary Issue: Capital Projects with No Funding Sources

Several capital maintenance projects have been put on hold in recent years that are unable to be postponed any further. In FY 2013-2014 the County Annex Building roof was contracted for replacement after many patch jobs at a cost of approximately $150,000. The antiquated Countywide telephone system's replacement began in Fiscal Year 2013-2014 at a cost of over $1,200,000.

A Capital Contingency account of $450,000 was set aside for unanticipated capital expenses in the Fiscal Year 2013-2014 budget; however, other unanticipated County costs depleted this reserve, including several capital emergencies such as the County building access system, HVAC at the County Extension building and HVAC repairs at the Annex Building. The County also had to fund two unanticipated special elections during Fiscal Year 2013-2014. These elections depleted the remainder of the Capital Contingency account.

Budgetary Impact— The 2014-2015 Budget includes $400,000 towards replenishing the Capital Contingency account and includes $350,000 towards other County facility maintenance.

2014-2015 Budgetary Issue: Employee Salaries Remain at Lower than Average Levels

While Tulsa County ranks 7th in the State in monthly salaries at $3,707, the average County employee monthly salary is only $3,182. Included in this average are the Board of County Commissioners and Court Clerk Office's employees whose average salary is $3,026, with 879 of the 1,518 employees earning less than the average. Prior to Fiscal Year 2013-2014, 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 no-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. In December of 2013 the Budget Board approved a $100 per month pay increase to Board of County Commissioners employees, Court Clerk Office's employees and Sheriff Office's employees. This pay increase was funded through a higher than estimated ad-valorem tax valuation for Fiscal Year 2013-2014.

The Fiscal Year 2014-2015 Budget includes pay raises for Sheriff Office's employees of between 5% and 15% depending on the employee's step level, as well as a potential pay increase for Board of County Commissioners employees and Court Clerk Office's employees. The details are still undetermined.

Budgetary Impact - Impact on the County General Fund due to the Sheriff Office's pay increases is an increase of $526,591 to the Sheriff's General Fund Budget. The impact of other pay increases is expected to account for a $1,000,000 increase to the County General Fund over the Fiscal Year 2013-2014 Budget. The estimated increase in ad valorem taxes for Fiscal Year 2014-2015 is projected to be at least $2.2 million over Fiscal Year 2013-2014's original budget.

Budget Process and Calendar

Tulsa County is a Budget Board county where the annual budget process is governed by Title 19 Oklahoma Statutes. 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 2014-2015 Budget Calendar was adopted by the Budget Board on January 21, 2014.

BUDGET PREPARATION

Jan.	17	Payroll sends Personnel File to Bookkeepers
Jan.	31	Fiscal Office distributes Budget Packet to departments for FY 2014-2015 Estimate of Revenue and Estimate of Needs
Feb.	5	Departments return Personnel File to Payroll with changes
Feb.	7-12	Next Year Budget Entry Training
Feb.	14	Payroll enters 2014-2015 Salary and Benefit Projection into Budget Projection
Feb.	14	Return of Signed Declaration of Personnel Needs to Fiscal Office
March	10	Department Request for Appropriations returned to Fiscal Officer (including CIP budget request)
March	17	Estimate of available revenue established and distributed

BUDGET INTERVIEWS

April	1	Administrative Services/Treasurer/Court Clerk/River Parks/INCOG/ IT/Communications/Adult Drug Court/Mental Health Court/County Clerk/ Engineering/Highways/Inspections/ Commissioners/Assessor/Visual Inspection/OSU Extension Center
April	2	Building Operations/Purchasing/Sheriff's Office/Human Resources/Benefits/Election Board/ Public Defender/District Attorney/Parks/Social Services/General Government/Excise Board/Auditors/Fiscal Office/ TAEMA/Juvenile/Public Information Officer

BUDGET COMPLETION AND ADOPTION

May	19	Notice to Publisher
May	23	Publication of "Notice of Public Hearing (Must be published at least five days before date of the hearing)"
June	9	Published budget presented to Budget Board/Public Hearing, presentation and possible adoption
June	16	Budget adoption (Tentative) (Must be adopted by June 23)
June	24	Presentation to County Excise Board
July	1	Budget effective date
July	15	Protest period ends
Oct.	20	Annual report review and adoption by Budget Board (Tentative)
Oct.	22	Annual report filed with County Excise Board (Tentative)
		Upon Approval delivered to the State Equalization Board

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 in the following pages of this budget message.

MAJOR REVENUES

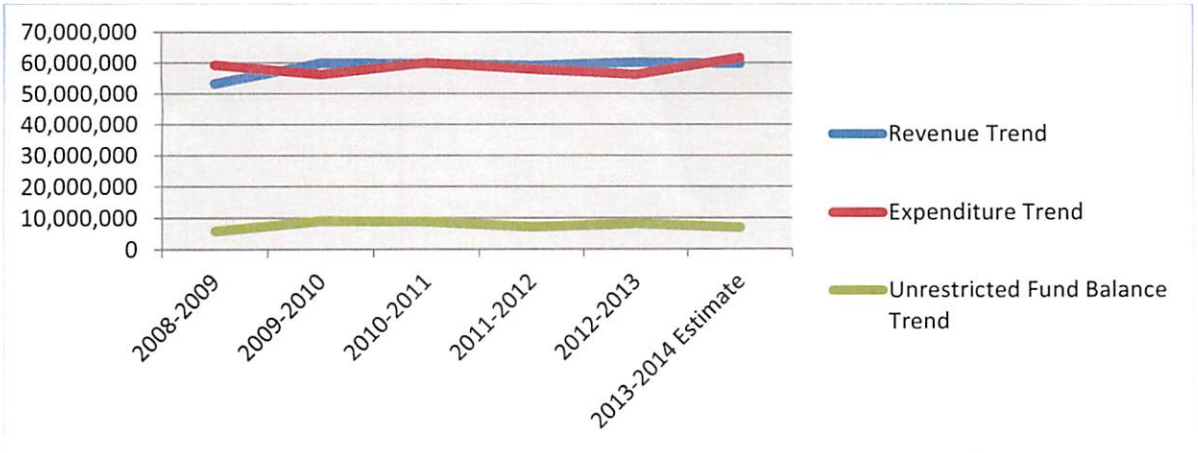
	2013 ACTUAL	2014 ORIG BUD	2014 PROJECTION	2015 BUDGET	% Change 2015 Budget Over/(Under) 2014 Budget	% Total Of 2015 Budget
GENERAL FUND						
AD VALOREM TAXES	$49,608,081	$48,303,520	$49,599,702	$50,591,696	4.74%	74.98%
AD VALOREM PRIOR YEARS	$1,700,578	$1,680,000	$1,584,855	$1,670,000	-0.60%	2.48%
DOCUMENTARY STAMPS	$1,311,390	$1,200,000	$1,460,950	$1,350,000	12.50%	2.00%
RECORDING FEES	$2,054,095	$1,850,000	$1,852,000	$1,850,000	0.00%	2.74%
MOTOR VEHICLE FEES	$907,777	$850,000	$850,000	$850,000	0.00%	1.26%
TOTAL GENERAL FUND	**$55,581,921**	**$53,883,520**	**$55,347,507**	**$56,311,696**	**4.51%**	**83.46%**
PARK FUND						
SPORTS FEES	$1,834,103	$2,260,000	$2,310,000	$2,167,500	-4.09%	69.92%
RESTAURANT REVENUE	$460,456	$450,000	$450,000	$392,500	-12.78%	12.66%
TOTAL PARK FUND	**$2,294,559**	**$2,710,000**	**$2,760,000**	**$2,560,000**	**-5.54%**	**82.58%**
VISUAL INSPECTION FUND						
VISUAL INSPECTION FEES	$2,495,774	$2,562,668	$2,562,584	$2,549,691	-0.51%	99.44%
TOTAL VISUAL INSPECTION FUND	**$2,495,774**	**$2,562,668**	**$2,562,584**	**$2,549,691**	**-0.51%**	**99.93%**
JUVENILE CASH FUND						
STATE GRANTS	$2,088,302	$2,091,457	$2,083,975	$2,083,957	-0.36%	66.15%
OTHER GRANT REVENUE	$570,101	$257,393	$266,723	$222,433	-13.58%	7.06%
TOTAL JUVENILE CASH FUND	**$2,658,403**	**$2,348,850**	**$2,350,698**	**$2,306,390**	**-1.81%**	**73.21%**
DEBT SERVICE FUND						
DEBT SERVICE FUND	$197,962	$183,829	$183,829	$165,416	-10.02%	89.98%
TOTAL DEBT SERVICE FUND	**$197,962**	**$183,829**	**$183,829**	**$165,416**	**-10.02%**	**89.98%**
HIGHWAY FUND						
DIESEL FUEL EXCISE TAX	$1,473,660	$1,371,892	$1,541,152	$1,390,894	1.39%	19.59%
GASOLINE EXCISE TAX	$3,735,992	$3,299,645	$3,178,348	$3,244,979	-1.66%	45.71%
MOTOR VEHICLE FEES	$2,943,057	$2,427,794	$3,051,345	$2,464,127	1.50%	34.71%
TOTAL HIGHWAY FUND	**$8,152,709**	**$7,099,331**	**$7,770,845**	**$7,100,000**	**0.01%**	**100.01%**
GRAND TOTAL	**$71,381,328**	**$68,788,198**	**$70,975,463**	**$70,993,193**	**3.21%**	**84.95%**

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 2010-2012, the control of expenditures, and the declining unrestricted fund balance due to the use of fund balance to finance the current year's budget. Each of these elements is discussed in detail in the following sections.

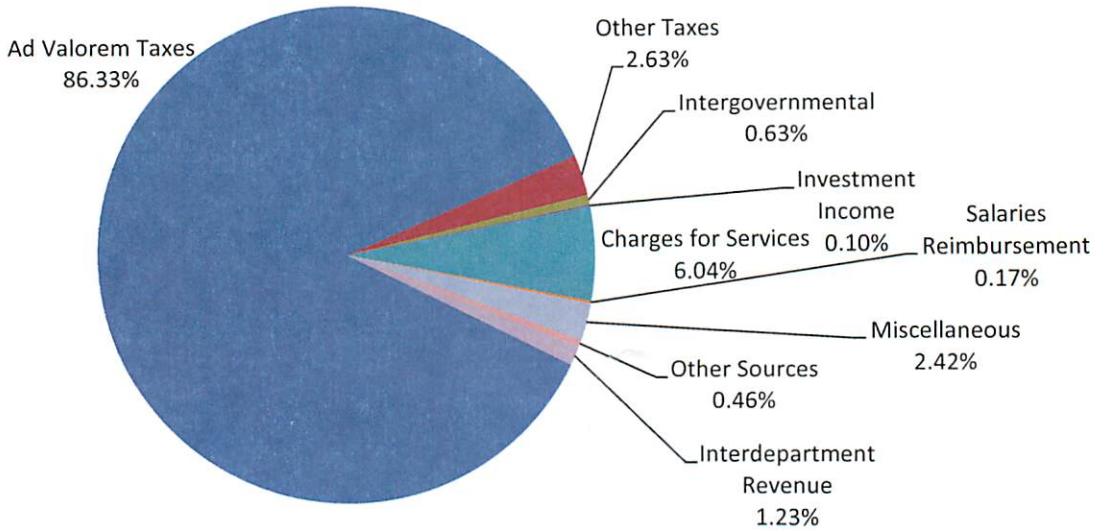
General Fund Revenue, Expenditure, Unrestricted Fund Balance Trends

Fiscal Years	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 Estimate
Revenue Trend	53,223,214	59,856,513	59,800,250	59,045,311	60,169,253	59,741,672
Expenditure Trend	59,277,031	56,193,790	59,958,585	57,844,892	56,196,424	61,715,481
Unrestricted Fund Balance Trend	5,858,513	9,041,012	8,882,679	7,162,873	8,185,429	6,957,614



Revenue Assumptions and Projections

FY 2014-2015 Budget
Revenue Projections



A multi-year comparison of revenues by source for all governmental funds 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.

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over/Under 2014 Budget
Ad Valorem Taxes	$51,325,196	$49,983,520	$51,204,557	$52,261,696	4.56%
Other Taxes	$2,665,654	$1,428,600	$2,719,558	$1,593,500	11.54%
Intergovernmental	$375,335	$372,151	$470,000	$383,000	2.92%
Investment Income	$132,615	$50,000	$100,000	$60,000	20.00%
Charges for Services	$4,120,787	$3,633,000	$3,851,577	$3,653,409	0.56%
Salaries Reimbursement	$55,110	$43,545	$22,524	$100,000	129.65%
Other Revenue	$2,015,918	$1,917,287	$1,515,681	$1,462,000	-23.75%
Other Sources	($922,361)	$430,000	($882,102)	$280,000	-34.88%
Accounts Receivable Adj.	($153,244)	$0	$0	$0	0.00%
Interdepartment Revenue	$554,243	$670,776	$739,877	$742,600	10.71%
	$60,169,253	**$58,528,879**	**$59,741,672**	**$60,536,205**	**3.43%**

Revenues by Source - General Fund

Ad Valorem Taxes (Property Tax) (86.33% 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 3.11% since 2009 and continues to decline. The 2013 growth rate in ad valorem tax was 2.38%. Total net assessment exceeds $5 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.

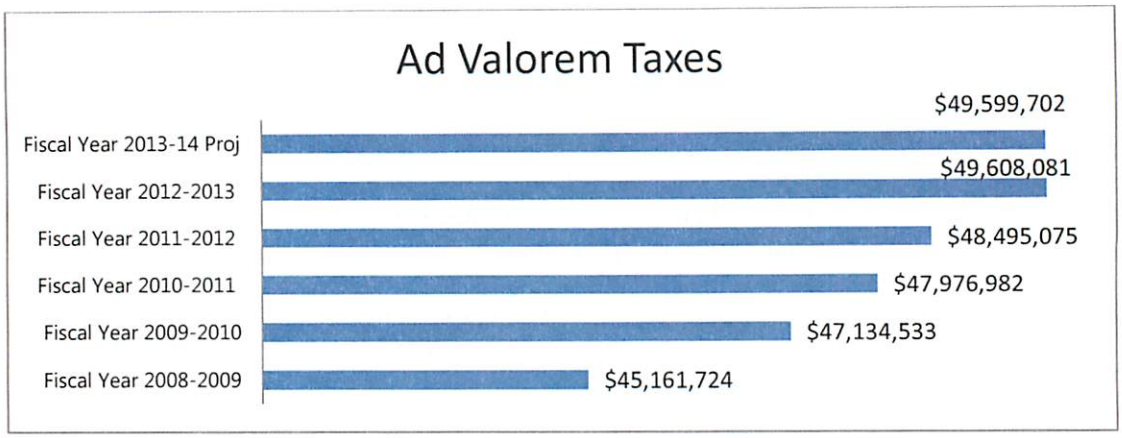
Property taxes are collected and apportioned to the County by the Tulsa County Treasurer. Taxes are levied annually on October 1 and are due as follows: one-half by December 31 and one-half by March 31. Major tax payments are received in the months December through April, and are recognized as revenue 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 2014-2015 proposed operating property tax levies include the following:

General Fund Operations-- $10.30 per $1,000 assessed valuation

Ad Valorem Taxes		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$45,161,724	
Fiscal Year 2009-2010	$47,134,533	4.37%
Fiscal Year 2010-2011	$47,976,982	1.79%
Fiscal Year 2011-2012	$48,495,075	1.08%
Fiscal Year 2012-2013	$49,608,081	2.28%
Fiscal Year 2013-14 Proj	$49,599,702	0.00%

The chart below illustrates the stable growth in ad valorem taxes since FY 2008-2009



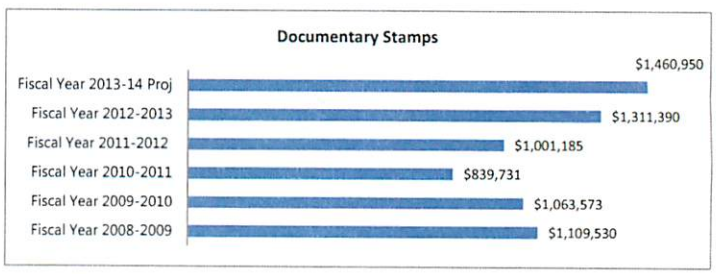
Other Taxes (2.63% of total revenue)

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, Documentary Stamp revenue peaked in FY 2007-2008. The economic downturn in housing caused an especially deep cut in revenue in FY 2010-2011. Documentary Stamps as a revenue source has slowly trended upward from FY 2010-2011. There is a FY 2013-2014 projected 11.4% increase from Fiscal Year 2012-2013, and this revenue stream appears to have finally recovered from the Fiscal Year 2010-2011 low.

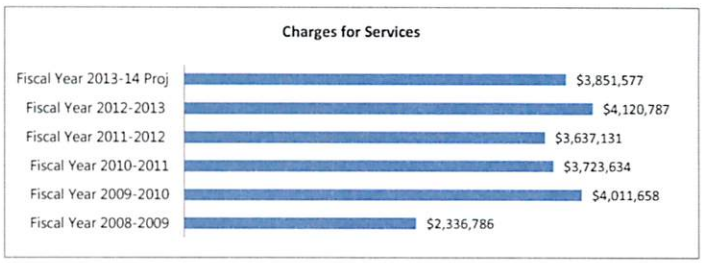
Documentary Stamps		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$1,109,530	
Fiscal Year 2009-2010	$1,063,573	-4.14%
Fiscal Year 2010-2011	$839,731	-21.05%
Fiscal Year 2011-2012	$1,001,185	19.23%
Fiscal Year 2012-2013	$1,311,390	30.98%
Fiscal Year 2013-14 Proj.	$1,460,950	11.40%



Charges for Services (6.04% of total revenue)

Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect less than a 1% increase for the FY 2014-2015 budget over the FY 2013-2014 Budget. Fiscal Year 2013-2014 is projected to be 6.53% less than FY 2012-2013. This is primarily attributed to the decline in printing and duplication from $565,840 in FY 2012-2013 to FY 2013-2014 projections. The County declined to offer this service in the future to the City-County Health Department. Therefore, although revenues are decreasing, the cost of performing these services also declined. Zoning fees and motor vehicle fees are expected to remain mostly flat.

Charges for Services		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$2,336,786	
Fiscal Year 2009-2010	$4,011,658	71.67%
Fiscal Year 2010-2011	$3,723,634	-7.18%
Fiscal Year 2011-2012	$3,637,131	-2.32%
Fiscal Year 2012-2013	$4,120,787	13.30%
Fiscal Year 2013-14 Proj	$3,851,577	-6.53%



As illustrated in the chart below, County Clerk recording fees revenue was relatively flat from FY 2008-2009 to FY 2011-2012. It appears to have spiked in FY 2012-2013 at $2,054,095 with an 8.1% increase over FY 2011-2012. The County Clerk's office has projected a 9.8% decline for FY 2013-2014 and budgeted $1,850,000 for FY 2014-2015.

Recording Fees		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$1,865,992	
Fiscal Year 2009-2010	$1,871,385	0.29%
Fiscal Year 2010-2011	$1,839,918	-1.68%
Fiscal Year 2011-2012	$1,899,777	3.25%
Fiscal Year 2012-2013	$2,054,095	8.12%
Fiscal Year 2013-14 Proj.	$1,852,000	-9.84%

Intergovernmental Revenues (0.63% of total revenue)

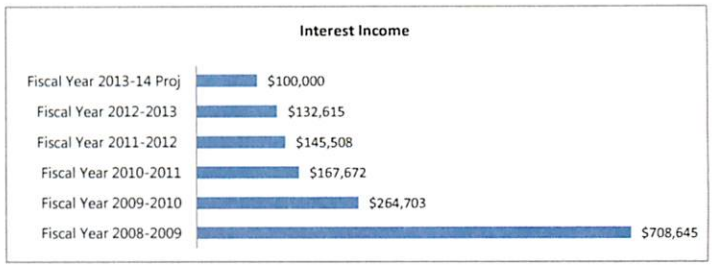
The County's General Fund receives minimal Intergovernmental Revenues. The main sources of these revenues are from the State of Oklahoma for the District Attorney and Election Board Expense and reimbursement of the salary of the Secretary of the Tulsa County Election Board.

Investment Income (0.10% of total revenue)

Interest revenue has declined significantly since FY 2008-2009, with FY 2013-2014 revenues projected to be $100,000. The County Treasurer's Office expects the investment revenue to remain stagnant in FY 2014-2015; therefore the FY 2014-2015 revenue estimate is $60,000. 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 the past 5 years.

Interest Income		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$708,645	
Fiscal Year 2009-2010	$264,703	-62.65%
Fiscal Year 2010-2011	$167,672	-36.66%
Fiscal Year 2011-2012	$145,508	-13.22%
Fiscal Year 2012-2013	$132,615	-8.86%
Fiscal Year 2013-14 Proj	$100,000	-24.59%



Miscellaneous Revenue (2.42% of total revenue)

The County receives Miscellaneous Revenue from many sources. These include janitorial and utilities reimbursements from the Court Clerk, sales of materials, and vehicle expense reimbursement. FY 2014-2015 reflects a 23.78% decrease from FY 2013-2014. This decrease in projection is due to more internal County services, including salary reimbursements, being handled through the interdepartmental revenue and interdepartmental expenditure function in the County's enterprise wide financial software. The process, which began in FY 2011-2012, is more of an automated process and is more efficient. This increase in automation and efficiency is expanding in FY 2014-2015 and has decreased the man hours involved in the process and cut down on clerical errors. The software allows for more precision in budgeting, so there are fewer revenue sources being classified as miscellaneous.

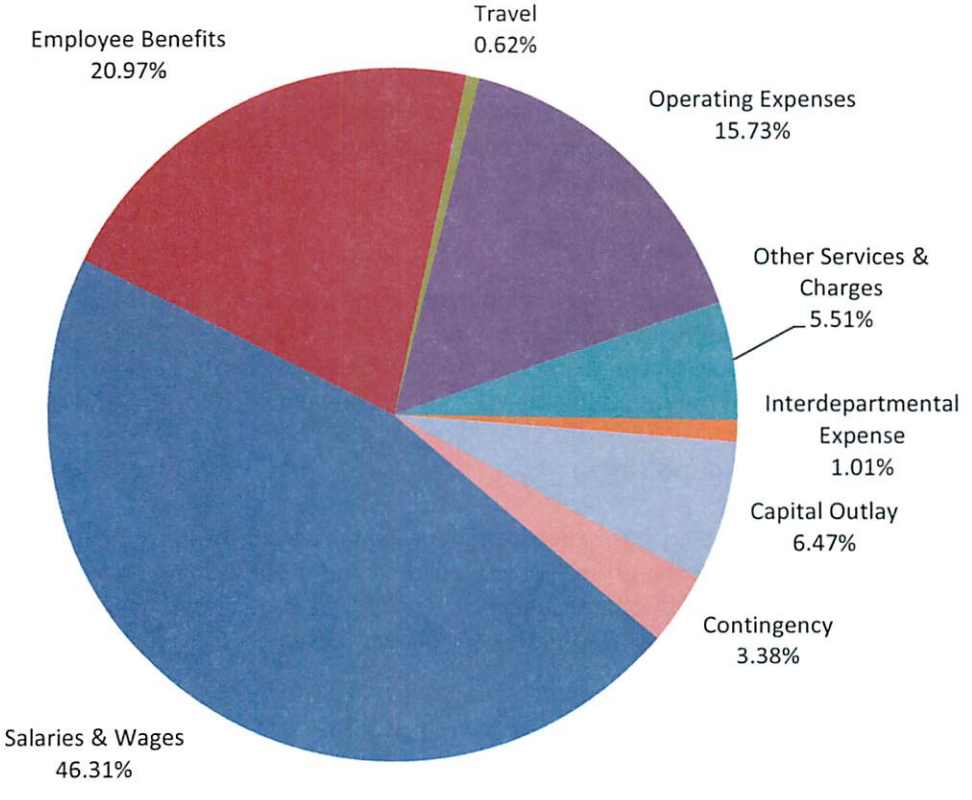
Expenditure Assumptions and Projections

The FY 2014-2015 Budget for the General Fund reflects total expenditures of $70 million, which represents a 3.92% increase over the prior year's budget of $67.5 million.

General Fund

General Fund	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over (Under) 2014 Budget	% Total Of 2015 Budget
Salaries & Wages	$29,409,884	$30,886,675	$30,584,411	$32,468,803	5.12%	46.31%
Employee Benefits	$12,750,268	$14,030,557	$13,196,636	$14,704,709	4.80%	20.97%
Travel	$339,450	$461,044	$395,900	$435,390	-5.56%	0.62%
Operating Expenses	$8,351,311	$11,563,967	$10,822,300	$11,029,706	-4.62%	15.73%
Other Services & Charges	$3,664,107	$4,127,811	$4,217,035	$3,865,142	-6.36%	5.51%
Interdepartmental Expense	$191,763	$607,769	$336,698	$708,135	16.51%	1.01%
Capital Outlay	$1,489,640	$4,699,867	$2,162,501	$4,537,675	-3.45%	6.47%
Contingency	$0	$1,093,600	$0	$2,368,600	116.59%	3.38%
GRAND TOTAL	**56,196,423**	**67,471,290**	**61,715,481**	**70,118,160**	**3.92%**	**100.00%**

General Fund Expenses by Percentage



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 2013-2014 are projected at approximately 91% of budget. In developing the FY 2014-2015 Budget, the budget reflects an expected reduction in overall fund balance levels. All funds are budgeted to be solvent at the conclusion of FY 2013-2014 and the County will maintain the minimum fund balance target in the General Fund, which is the major operating fund. The County's fund balances are discussed in greater detail later in this Budget Message.

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.

The County has one (1) major operating fund: the General Fund and four (4) major Special Revenue Funds. The FY 2014-2015 General Fund Budget includes expenditures of $70 million compared to estimated revenue of $60 million. This suggests a spend-down of fund balance in the amount of $10 million for operations. It is very unlikely that a spend-down of this magnitude will actually occur if the spending ratio is consistent with that of prior years. Also, Oklahoma State Statutes require that revenue other than ad valorem property tax revenue be budgeted at a limitation of 90% of what is expected to be received in the current year. This limitation tends to produce a yearly fund balance for the General Fund. These assumptions appear to be valid and reasonable. Locally-enacted budget revision policies require Budget Board approval on all budget revisions, which serves to deter spend-down of appropriations and helps ensure a spending ratio of less than 100%. Undesignated and unreserved fund balance for the General Fund at the end of FY 2014-2015 is expected to be $643,490 based on budgeted expenditures. The minimum fund balance target is 5-10%. Because of the State-imposed revenue limitation for budgeting and the spending ratio, the General Fund will maintain the fund balance target of 5-10%.

Salaries and Wages (46.31% of total expenditures)

Salaries and Wages increased by 5.12%. This is primarily due to filling vacant positions and pay increases to BOCC, Sheriff Office and Court Clerk Office employees in December of 2013. 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. Although the Salaries and Wages and Employee Benefits categories increased by approximately 5%, other categories have seen decreased budgets to help fund Employee related expenses.

Employee Benefits (20.97% of total expenditures)

Employee Benefits increased 4.8% primarily due to increases in employee salaries. A Fiscal Year 2014-2015 net increase of nine full time employees and FY 2013-2014 mid-year raises have contributed to increased costs to the County General Fund for Employee Benefits. There is no scheduled increase in FY 2014-2015 for Dental insurance premiums or Health insurance premiums, but costs associated with the Affordable Health Care Act are expected for FY 2014-2015.

Operating Expenses (15.73% of total expenditures)

Operating Expenses decreased by 4.62%. 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. Fuel prices, utilities, and postage have increased substantially nationwide. County department managers have little control over these necessary costs. Managers have been diligent in controlling usage.

Other Services and Charges (5.51% of total expenditures)

Other Services and Charges decreased by 6.36% in the FY 2014-2015 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.

Capital Outlay (Fixed Assets) (6.47% 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 3.45% decrease in this area for FY 2014-2015, even with the setting aside of $350,000 to build up a capital reserve contingency over the next few years. The County Sheriff's Office was working to replace remaining Ford Crown Victorias with Chevrolet Tahoes since no new full-size sedans were available in FY 2013-2014. However in FY 2014-2015 Law Enforcement salary increases were seen as a greater priority. Other departments, such as the County Information Technology department, also committed more of their capital outlay dollars to employee salary increases for FY 2014-2015. The Building Operations Department completed a County Annex Building roof project in FY 2013-2014, causing a decrease in their FY 2014-2015 Budget.

The FY 2014-2015 Budget includes a committed $2,920,225 towards a new Juvenile Justice Center. This Budget item was in the FY 2013-2014 Budget, but will not be started until FY 2014-2015. Voters approved a sales tax revenue bond in April 2014 to fully fund land acquisition and construction of a new Juvenile Justice Center. The Categorized General Fund Capital Outlay is displayed in the table below.

Capital Outlay

FUND NAME	DEPARTMENT	Estimate FY 2013-2014	Budget FY 2014-2015
General Fund			
	County Treasurer	23,951	26,000
	Juvenile Phoenix	6,750	6,250
	Juvenile Probation	30,000	4,900
	Juvenile Administration	2,900	2,250
	Juvenile Capital Projects	0	2,920,225
	Elections Staff	44,553	15,500
	Human Resources	5,652	10,000
	Building Operations Fleet	548,491	475,000
	Building Operations Building Maint.	449,694	142,000
	County Commissioners	1,000	1,000
	Fiscal Officer	1,200	0
	Contingency	0	350,000
	County Extension Center	8,500	0
	County Engineers	16,941	0
	Social Services	2,985	0
	Public Defender	12,500	14,000
	Sheriff	348,172	17,250
	Courthouse Security	14,078	16,000
	County Assessor	130,000	24,500
	Information Technology	224,000	0
	Administrative Services	91,133	62,800
	General Government	200,000	450,000
	Total General Fund	**2,162,500**	**4,537,675**

Contingency (3.38% of total expenditures)

Contingency is made up of funds that are 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 in recent years and the Tobacco Excise Tax revenue is insufficient to cover the needed costs. Therefore, a larger amount of FY 2014-2015 budget is devoted to Contingency. The County Contingency account has also increased due to further unknown costs associated with the Affordable Health Care Act.

Travel Expenses (0.62% of total expenditures)

Departments decreased travel expenses by 5.56% to further cover a higher focus in FY 2014-2015 on Employee Salaries and Benefits. Travel out of the County has been kept to a minimum and continues to decrease from years prior.

Interdepartmental Expenditures (1.01% 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. As this new system of accounting is further expanded for these activities, this category will continue to increase. FY 2014-2015 reflects a 16.51% increase from FY 2013-2014. Decreases are reflected in other categories like Operating Expenses that in the past were expended from one County department to another.

Special Revenue Funds

The Assessor's Visual Inspection Fund FY 2014-2015 Budget includes expenditures of $2.56 million compared to revenue of $2.5 million. The Assessor's Visual Inspection Fund Budget decreased by .45% from FY 2013-2014.

Assessor's Visual Inspection Fund	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over (Under) 2014 Budget	% Total Of 2015 Budget
Salaries & Wages	$1,527,157	$1,567,176	$1,572,185	$1,555,410	-0.75%	60.94%
Employee Benefits	$636,947	$666,405	$661,150	$673,091	1.00%	26.37%
Travel	$80,538	$83,594	$87,500	$100,135	19.79%	3.92%
Operating Expenses	$203,578	$236,864	$192,859	$211,900	-10.54%	8.30%
Capital Outlay	$39,261	$10,000	$47,500	$12,000	20.00%	0.47%
GRAND TOTAL	**2,487,481**	**2,564,039**	**2,561,194**	**2,552,536**	**-0.45%**	**100%**

The Park Fund FY 2014-2015 Budget includes expenditures of $2.9 million compared to revenue of $2.9 million. The Park Fund Budget decreased by 6.45% from FY 2013-2014.

Park Fund	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over (Under) 2014 Budget	% Total Of 2015 Budget
Salaries & Wages	$128,207	$329,720	$115,000	$229,720	-30.33%	7.92%
Employee Benefits	$19,270	$50,156	$45,140	$40,709	-18.84%	1.40%
Operating Expenses	$1,302,811	$2,394,074	$1,601,669	$1,772,472	-25.96%	61.12%
Other Services & Charges	$239,367	$299,050	$266,650	$299,050	0.00%	10.31%
Interdepartmental Expense	$22,960	$18,000	$19,000	$18,000	0.00%	0.62%
Capital Outlay	$27,003	$9,000	$2,509,109	$10,000	11.11%	0.34%
Debt Service	$514,171	$0	$530,049	$530,049	N/A	18.28%
GRAND TOTAL	**2,253,789**	**3,100,000**	**5,086,617**	**2,900,000**	**-6.45%**	**100%**

The Engineer's Highway Fund FY 2014-2015 Budget includes expenditures of $7.1 million compared to revenue of $7.1 million. The Highway Fund FY 2014-2015 Budget remained flat from FY 2013-2014.

Engineer's Highway Fund	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over (Under) 2014 Budget	% Total Of 2015 Budget
Salaries & Wages	$3,484,634	$3,909,183	$3,330,547	$3,980,625	1.83%	56.07%
Employee Benefits	$1,726,581	$2,202,148	$1,688,067	$2,191,583	-0.48%	30.87%
Operating Expenses	$4,427,421	$988,000	$4,938,815	$927,792	-6.09%	13.07%
Interdepartmental Expense	$19,468	$0	$17,816	$0	N/A	0.00%
Capital Outlay	$562,090	$0	$453,899	$0	N/A	0.00%
GRAND TOTAL	**10,220,194**	**7,099,331**	**10,429,144**	**7,100,000**	**0.01%**	**100%**

The Juvenile Bureau of the District Court's Detention Fund FY 2014-2015 Budget includes expenditures of $3.2 million compared to revenue of $3.2 million. The Juvenile Bureau of the District Court's Detention Fund FY 2014-2015 Budget increased by 2.29% from FY 2013-2014.

Juvenile Detention Fund	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over (Under) 2014 Budget	% Total Of 2015 Budget
Salaries & Wages	$2,109,071	$1,942,258	$1,909,091	$2,018,010	3.90%	62.62%
Employee Benefits	$895,926	$880,029	$841,415	$907,919	3.17%	28.18%
Travel	$1,970	$5,120	$2,771	$2,540	-50.39%	0.08%
Operating Expenses	$226,697	$251,026	$264,944	$238,139	-5.13%	7.39%
Interdepartmental Expense	$35,048	$38,280	$38,280	$38,280	0.00%	1.19%
Capital Outlay	$5,658	$33,645	$16,584	$17,500	-47.99%	0.54%
GRAND TOTAL	**3,274,370**	**3,150,358**	**3,073,085**	**3,222,388**	**2.29%**	**100%**

Changes in Personnel Staffing Levels

The FY 2014-2015 Budget reflects more changes to personnel levels than in recent prior years for permanent and temporary staffing levels. The net result is 9 Full-Time positions being added in the FY 2014-2015 Budget.

The Full-Time changes are summarized below:

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

Decrease 2 Full-Time staff for Administrative Services Department (funded from General Fund).

Decrease 2 Full-Time staff for the Parks Department (funded from General Fund).

Decrease 2 Full-Time staff for the Juvenile Bureau (funded from Juvenile Detention Cash Fund).

Increase 5 Full-Time staff for the County Clerk (funded from General Fund).

Increase 2 Full-Time staff for the Court Clerk (funded from General Fund).

Increase 6 Full-Time staff for the Sheriff's Office (funded from General Fund).

Increase 2 Full-Time staff for Highway Department (funded from Engineer's Highway Fund).

Increase 1 Full-Time staff for the County Fiscal Office (funded from General Fund).

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 will be issued in FY 2014-2015 to fund the projects. Payment on the bonds is approved through a County sales tax.

A .041% sales tax will 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 will 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 Correctional facility (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 2014-2019, a total of $90,403,122 in projects has been requested. The two above projects and several smaller projects make up $70,943,000 with a determined funding source. Other projects totaling $19,460,122 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 2013-2014 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, 2015

	Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Change in Fund Balance	Ending Balance
General Fund	10,225,445	60,536,205	70,118,160	(9,581,955)	643,490
Assessor's Visual Inspection Fund	39,601	2,549,691	2,552,536	(2,845)	36,756
County Parks Fund	3,001,364	2,900,000	2,900,000	-	3,001,364
Debt Service Fund	53,744	144,465	165,416	(20,951)	32,793
Engineer's Highway Fund	9,383,478	7,100,000	7,100,000	-	9,383,478
Juvenile Detention Fund	1,154,162	2,876,390	3,222,388	(345,998)	808,164
Parking Fund	54,396	-	-	-	54,396
Risk Management	4,908,848	-	-	-	4,908,848
Special Projects Fund	4,692,572	-	-	-	4,692,572
	33,513,610	**76,106,751**	**86,058,500**	**(9,951,749)**	**23,561,861**

The expected decline in fund balance in the General Fund is primarily due to the Budget Board approving raises for County employees mid-year in FY 2013-2014 and approving raises for the Sheriff's Office employees in the FY 2014-2015 budget. Another reason for the expected decline in the fund balance is due to a larger contingency budget in FY 2014-2015 to cover 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 2014-2015. 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 2014-2015 Budget accounts for a drawdown of the carry forward of cash in the fund at the end of FY 2013-2014.

Long-Term Debt

The County's legal debt limit is equal to 5% of net assessed value. Total assessed valuation at June 30, 2013 is in excess of $5 billion, which results in a legal debt limit of approximately $253,447,635. The general obligation debt outstanding ($0) less the amount available in the Debt Service Fund ($0) is $0, leaving a legal debt margin of $253 million. At this time, the County does not intend to issue additional General Obligation bonds in 2014-2015.

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 the last 3 years has been one one-hundreth of a mill.

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over (Under) 2014 Budget	% Total Of 2015 Budget
Debt Service Fund						
Debt Service	$183,827	$183,829	$183,829	$165,416	-10.02%	100.00%
GRAND TOTAL	**183,827**	**183,829**	**183,829**	**165,416**	**-10.02%**	**100%**

The Tulsa County Industrial Authority has issued Revenue Bonds in association with funding for Capital Projects funded through the Vision 2025 sales tax. 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 (Patty Thornburg, Stacey Crawford, and Marc Langston) and the County Procedure Writer (Ken Hargett), whose effort and commitment to excellence have made this document possible.

Respectfully Submitted,

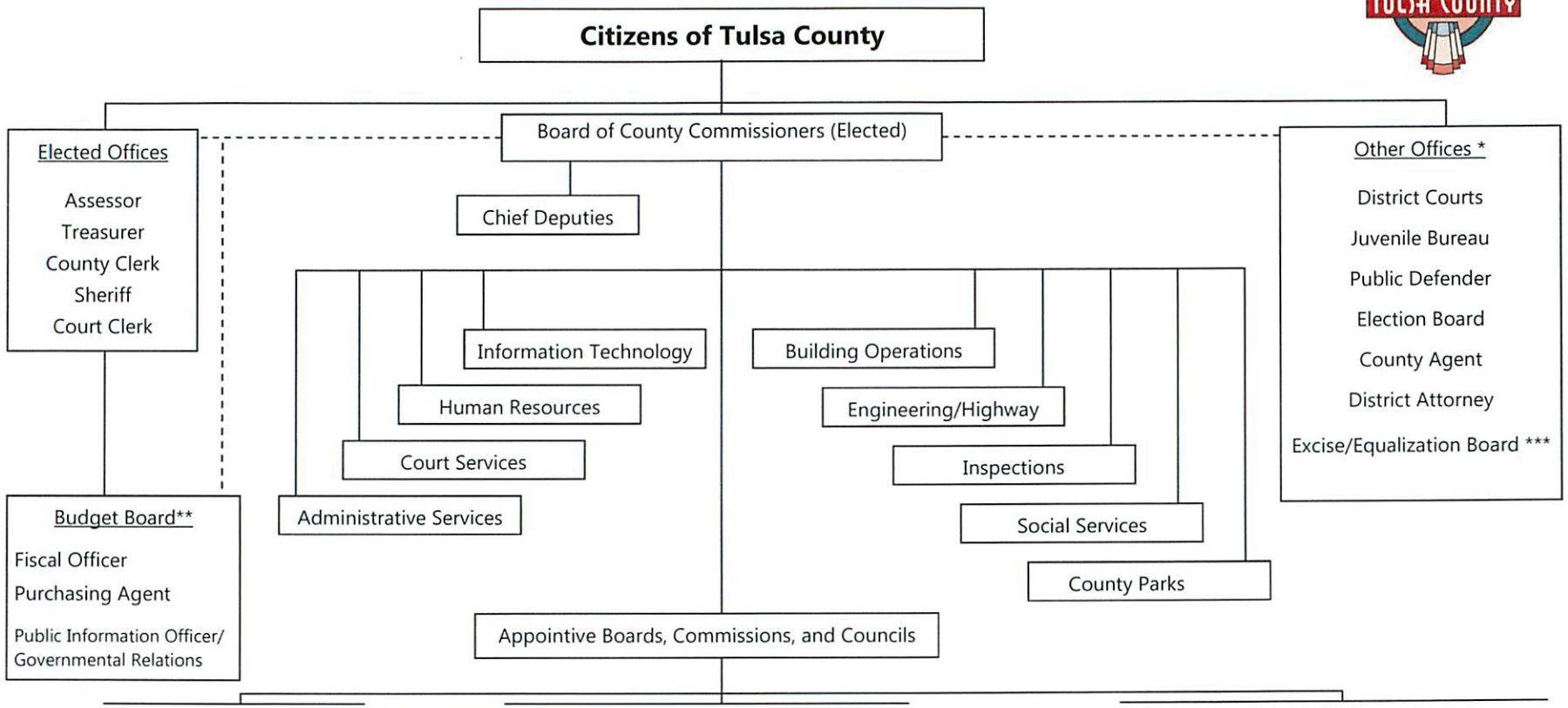
Tom R. Gerard

Tulsa County Fiscal Officer

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



County

- Park Board
- Public Facilities Authority
- Home Finance Authority
- Industrial Authority

Other

- Drainage District #12
- Indian Nations Council of Governments
- Tulsa County Criminal Justice Authority
- Metropolitan Environmental Trust Authority
- Long Term Care Management Authority
- Juvenile Justice Authority

Joint City /County

- Water Improvements District #3
- Library Commission
- Board of Health
- River Parks Authority
- Tulsa Area Emergency Management Agency
- Tulsa Metropolitan Area Planning Commission
- Greater Tulsa Hispanic Affairs Commission
- Greater Tulsa Indian Affairs Commission

* District Court Judges and District Attorney elected by citizens, and our State Officers. 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
Stanley Glanz

Court Clerk
Sally Howe Smith

Profile of Tulsa County, Oklahoma

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.

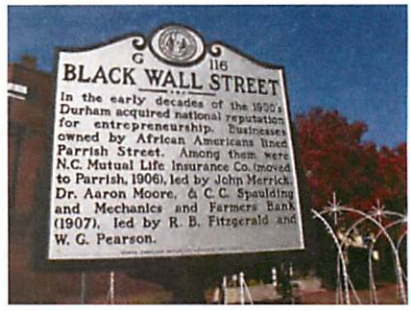
Tulsa County's Historic Roots

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 homebuyers. 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 homebuyers 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, SABRE, 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 Turprikes and makes it possible for motorists to cicumvent 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 Baldridge 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 region 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 Weslyan 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.

Services

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 (PAC) home. The PAC has hosted such impressive productions as *Les Miserables, Phantom of the Opera, Cats* and continually attracts world-class productions of all kinds.

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 region 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 and scuba diving.

The Tulsa Zoo has become a magnet for families and animal lovers alike, and for good reason. Thanks to substantial renovations and generous bequests, 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. More than 1,500 animals, together with exhibits and educational programs, make the zoo a must-see for residents and visitors. The nearby Oxley Nature Center offers more than 800 pristine acres of walking trails through forests, fields and wetlands.

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. Visit www.okaquarium.org to learn more about the aquarium's visitation schedule and recreational opportunities.

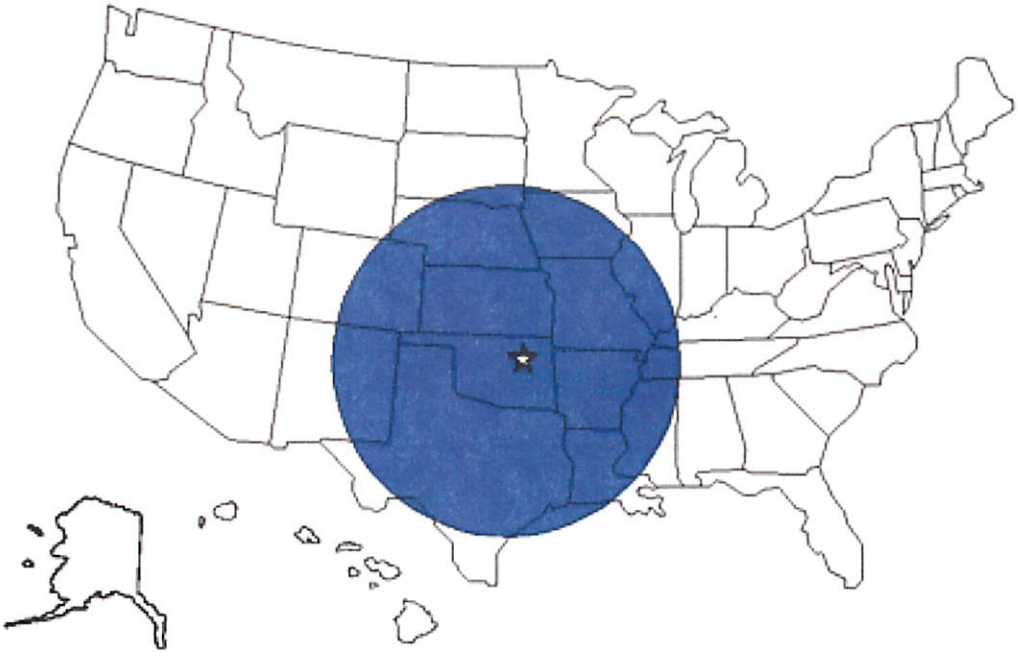
Tulsa County enjoys an above-par reputation when it comes to golf. One reason is that the city is home to the premier Southern Hills Country Club Golf Club, which served as host for the 2007 PGA Championship during August 6-12, 2007, making it the first course to host this major championship for a fourth 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 River West area on the west bank of the river offers a floating stage for outdoor concerts and 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.

In recent years, 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.

When the wind comes sweeping down the plain on a summer evening, you can't beat Discoveryland!, the official home of Rodgers and Hammerstein's immortal tribute to America's 46th state. What better way to end a day of exploration in Green Country than to join a sell-out crowd in a steak dinner and a rousing rendition of the state song, *Oklahoma*! Discoveryland also shows *Seven Brides for Seven Brothers* during select seasonal days.

ONEOK Field is the newest addition 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.

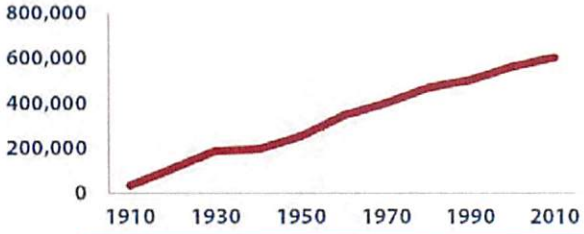


Tulsa County Demographic Highlights

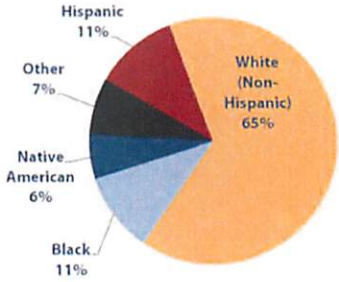
With Ranking out of 77 OK Counties

Demography

Population 610,599 (2nd of 77)



Racial Composition



Economy

Pct. of total employment in state and local government: 7 % (77th)

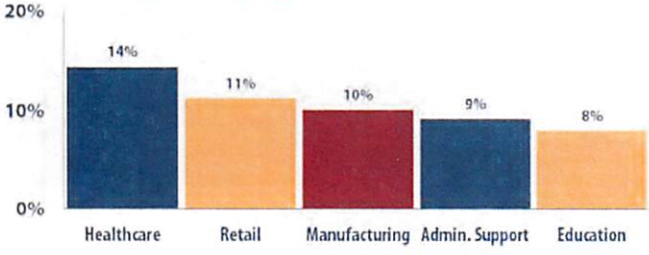
Pct. of working-age civilians in labor force: 67 % (4th)

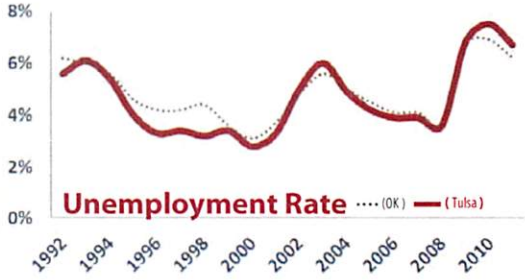
Pct. of total employment in farming: 1 % (76th)

Child poverty rate: 23 % (45th)

Median Personal Income
$45,613 (13th)

Top 5 Employment Sectors





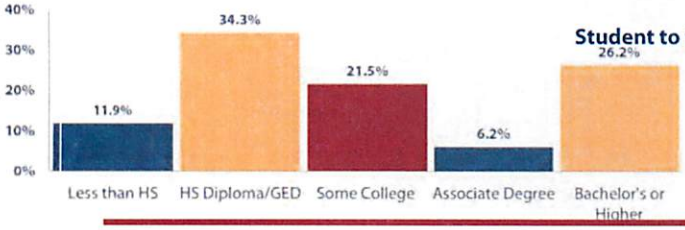
Education

Pct. of students eligible for free/reduced lunch: 54 % (61st / 77)

Pct. of children who are minority children: 48 % (16th)

Student to teacher ratio: 16.54 to 1 (2nd)

Highest Attainment



Health

Pct. of adults who smoke: 23.7 % (47th)

Pct. of residents uninsured: 20.7 % (64th)

Pct. of adults who are obese: 29 % (74th)

Teen birth rate per 1000 teenage girls: 59.7 (42nd)

Pct. of total population enrolled in Medicare: 16 % (16th)

Pct. of total population receiving SSI benefits: 16 % (70th)

Non – Financial Goals and Achievements

Elected officials and employees at Tulsa County have worked hard to deliver services to citizens in an effective and responsible manner throughout the last budget year. In fiscal year 2013-2014, 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 2014-2015, Tulsa County will continue to work on goals including the following:

Improved Facilities

During fiscal year 2013-2014, Tulsa County will complete a renovation to the Tulsa County Jury Assembly Room in the Courthouse. The project will increase the functional space in the Jury Assembly Room where hundreds of people spend many hours per week serving on juries for the District Court.

Cooperation in the County Continues

Tulsa County has always worked with municipalities and other government organizations in the county 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 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 been 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 were successful in reducing fees paid to the Oklahoma Tax Commission for sales tax collection. House Bill 1875 passed the process resulting in an additional $400,000 in collections for Tulsa County. Tulsa County officials will continue to find opportunities to improve business practices through legislative advocacy in the future.

Effectiveness in Communications

Tulsa County continues to improve its modes of communication to all audiences. For the fifth consecutive year, Tulsa County earned a Sunny Award from Sunshine Review. In addition, a new iPhone App was launched in fiscal year 2013-2014, giving residents and visitor's handheld access to information about Tulsa County's operations including meetings, locations, events, etc. Tulsa County continues to provide as much information online as possible. Every year, more material is made available as Tulsa County continues to utilize technology for dissemination of information.

Performance Measures and Goals

Goals and Accomplishments

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

Key Trends and Challenges

The Budget document this year 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 in the factors influencing the budget of each department. This information will aid the reader in under- standing 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 2014-2015 budget.
The implementation of performance measurement was greatly expanded for the FY 2014-2015 budget. Many departments integrated Performance Measure objectives in their Goals and Accomplishments sections (Information Technology and Elections 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:

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 1401-1422. Tulsa County is a Budget Board County where the Fiscal Officer serves as Budget Officer.

The annual budget process begins in late February when budget packets are sent to all department heads. The purpose of this packet is to distribute budget instructions, 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, along with the Fiscal Officer, 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 the March 2nd. 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.

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

March 1: Budget requests from Department Directors and Outside Entities due to the Fiscal Officer

April 1 and April 2: Budget interviews

May 19: Publication of "Notice of Public Hearing (must be published at least five days before date of the public hearing)"

June 9: Public hearing, presentation, and possible adoption (public hearing must be held by June 15)

June 16: Budget adoption (Must be adopted by June 23)

June 24: Presentation to County Excise Board

July 1: Budget effective date

July 15: Protest period ends

Budget Revisions and Budget 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 the 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 basis 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 2014-2015.

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, 2013, the County's statutory debt limit was $253,447,635; actual bonded indebtedness is well below this limit (0.0%), as demonstrated by the information presented below.

Assessed Valuation of Tulsa County, July 2013	5,068,952,691
Legal Debt Limit (5%)	253,447,635
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, carryout 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 such additional statistics or financial statements from County officers or others to enable it to ascertain fiscal conditions 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 and 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 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 (Governmental 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 so 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.)

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 balance are available. The use of unassigned fund balance amounts require 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 predominately 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 to only 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 are tracked through the County Enterprise Financial Software using the interdepartmental billing function.

Oklahoma State Statute Section 19-1401
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 County Budget Act.

The purpose of the County Budget 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, and foster cooperation among the elected officials for the effective and informed operation of county government;

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. If requested, 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 if the principles are adopted.

Added by Laws 1981, c. 166, § 2, emerg. eff. May 13, 1981. Amended by Laws 1986, c. 135, § 2, emerg. eff. April 17, 1986; Laws 2011, c. 18, § 2, eff. July 1, 2011.

§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 may 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. For counties that so choose, 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 the County Budget Act. When requested, 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. Amended by Laws 2011, c. 18, § 3, eff. July 1, 2011.

§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 shall be considered vacant until the county office is filled in the manner provided by law. Regular meetings of the board shall be set by the board. Special meetings shall be held at the call of the chairman or any two (2) members of the board. A majority of all the members of 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 3017 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 3017 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. Amended by Laws 2007, c. 155, § 1, eff. Nov. 1, 2007.

§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.

Financial Summaries
All Appropriated Funds

Governmental Fund

General Fund

Special Revenue Group

Assessor's Visual Inspection Fund

County Parks Fund

Debt Service Fund

Engineer's Highway Fund

Juvenile Detention Fund

Parking Fund

Risk Management

Special Projects Fund

Government Fund

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 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 from gasoline and fuel tax. This includes three highway districts and a construction-traffic safety division. The fund receives restricted highway revenue, for maintenance of road 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 officials and the 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:

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 Project 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.

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 2014-2015:

	Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Change in Fund Balance	Ending Balance
General Fund	10,225,445	60,536,205	70,118,160	(9,581,955)	643,490
Assessor's Visual Inspection Fund	39,601	2,549,691	2,552,536	(2,845)	36,756
County Parks Fund	3,001,364	2,900,000	2,900,000	-	3,001,364
Debt Service Fund	53,744	144,465	165,416	(20,951)	32,793
Engineer's Highway Fund	9,383,478	7,100,000	7,100,000	-	9,383,478
Juvenile Detention Fund	1,154,162	2,876,390	3,222,388	(345,998)	808,164
Parking Fund	54,396	-	-	-	54,396
Risk Management	4,908,848	-	-	-	4,908,848
Special Projects Fund	4,692,572	-	-	-	4,692,572
	33,513,610	**76,106,751**	**86,058,500**	**(9,951,749)**	**23,561,861**

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

Revenue and Expenditure Trends

The chart below illustrates the major revenues of the General Fund and the four 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.

MAJOR REVENUES

	2013 ACTUAL	2014 ORIG BUD	2014 PROJECTION	2015 BUDGET	% Change 2015 Budget Over/(Under) 2014 Budget	% Total Of 2015 Budget
GENERAL FUND						
AD VALOREM TAXES	$49,608,081	$48,303,520	$49,599,702	$50,591,696	4.74%	74.98%
AD VALOREM PRIOR YEARS	$1,700,578	$1,680,000	$1,584,855	$1,670,000	-0.60%	2.48%
DOCUMENTARY STAMPS	$1,311,390	$1,200,000	$1,460,950	$1,350,000	12.50%	2.00%
RECORDING FEES	$2,054,095	$1,850,000	$1,852,000	$1,850,000	0.00%	2.74%
MOTOR VEHICLE FEES	$907,777	$850,000	$850,000	$850,000	0.00%	1.26%
TOTAL GENERAL FUND	**$55,581,921**	**$53,883,520**	**$55,347,507**	**$56,311,696**	**4.51%**	**83.46%**
PARK FUND						
SPORTS FEES	$1,834,103	$2,260,000	$2,310,000	$2,167,500	-4.09%	69.92%
RESTAURANT REVENUE	$460,456	$450,000	$450,000	$392,500	-12.78%	12.66%
TOTAL PARK FUND	**$2,294,559**	**$2,710,000**	**$2,760,000**	**$2,560,000**	**-5.54%**	**82.58%**
VISUAL INSPECTION FUND						
VISUAL INSPECTION FEES	$2,495,774	$2,562,668	$2,562,584	$2,549,691	-0.51%	99.44%
TOTAL VISUAL INSPECTION FUND	**$2,495,774**	**$2,562,668**	**$2,562,584**	**$2,549,691**	**-0.51%**	**99.93%**
JUVENILE CASH FUND						
STATE GRANTS	$2,088,302	$2,091,457	$2,083,975	$2,083,957	-0.36%	66.15%
OTHER GRANT REVENUE	$570,101	$257,393	$266,723	$222,433	-13.58%	7.06%
TOTAL JUVENILE CASH FUND	**$2,658,403**	**$2,348,850**	**$2,350,698**	**$2,306,390**	**-1.81%**	**73.21%**
DEBT SERVICE FUND						
DEBT SERVICE FUND	$197,962	$183,829	$183,829	$165,416	-10.02%	89.98%
TOTAL DEBT SERVICE FUND	**$197,962**	**$183,829**	**$183,829**	**$165,416**	**-10.02%**	**89.98%**
HIGHWAY FUND						
DIESEL FUEL EXCISE TAX	$1,473,660	$1,371,892	$1,541,152	$1,390,894	1.39%	19.59%
GASOLINE EXCISE TAX	$3,735,992	$3,299,645	$3,178,348	$3,244,979	-1.66%	45.71%
MOTOR VEHICLE FEES	$2,943,057	$2,427,794	$3,051,345	$2,464,127	1.50%	34.71%
TOTAL HIGHWAY FUND	**$8,152,709**	**$7,099,331**	**$7,770,845**	**$7,100,000**	**0.01%**	**100.01%**
GRAND TOTAL	**$71,381,328**	**$68,788,198**	**$70,975,463**	**$70,993,193**	**3.21%**	**84.95%**

Property Tax Revenue

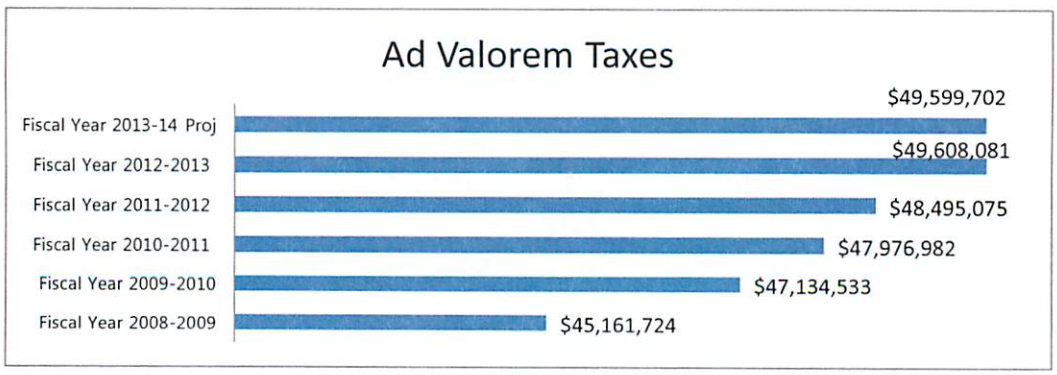
Current Year Ad Valorem Tax estimated revenue for FY 2014-2015 Fiscal Year reflects a 4.74% increase from the FY 2013-2014 Budget. This is an increase of 2.36% from the average growth rate (2.38%) that Tulsa County has experienced for the past five years. This is primarily due to the very conservative Budget of FY 2013-2014. The FY 2013-2014 saw the 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 2013-2014 Budget was set at $48,303,520 and the FY 2013-2014 projectionwas later determined to be $49,599,702. The County Assessor's Office has determined a 2% increase from the FY 2013-2014 projection is appropriate for the FY 2014-2015 Budget.

Ad Valorem Taxes		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$45,161,724	
Fiscal Year 2009-2010	$47,134,533	4.37%
Fiscal Year 2010-2011	$47,976,982	1.79%
Fiscal Year 2011-2012	$48,495,075	1.08%
Fiscal Year 2012-2013	$49,608,081	2.28%
Fiscal Year 2013-14 Proj	$49,599,702	0.00%

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, 2013, 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 .01 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.

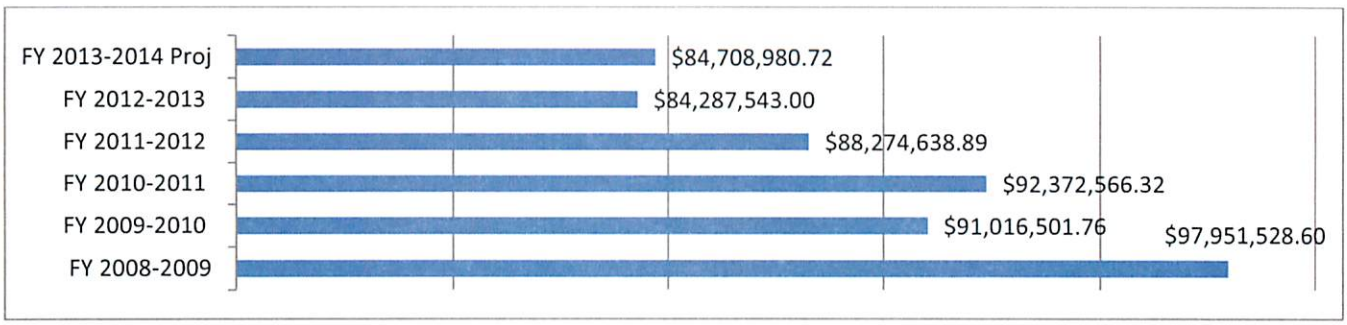
Property taxes are collected and apportioned to the County by the Tulsa County Treasurer. Taxes are levied annually on October 1 and are due as follows: one-half by December 31 and one-half by March 31. Major tax payments are received in the months December through April, and are recognized as revenue 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.



Sales Tax Revenue

The County has a 0.85% 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: Jail Operations (.25%), 2nd Vision 2025 (.60%) which is for capital projects for governmental units and entities within Tulsa County and Tulsa County Government. 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. On April 1, 2014 The Voters approved two additional County-wide sales taxes collections which will begin July 1, 2014. The new sales tax is dedicated for specific purposes: Jail Expansion and Operations (.025%), and Construction and Land acquisition for a new Juvenile Justice Courts and Detention Center (.041%)

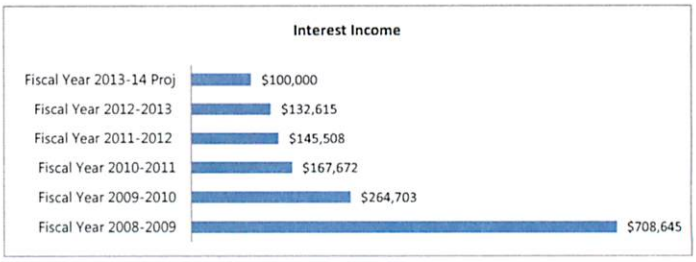
Fiscal Years	Criminal Justice Authority	4 to Fix the County	Vision 2025	Tulsa County Jail	Juvenile Justice Courts/Detention Center	Total Sales Tax Receipt	Increase Over Prior Year
	0.25%	Ended 2011	0.60%	0.026%	0.041%	0.917%	
FY 2008-2009	$24,085,651.74	$16,060,312.57	$57,805,564.29			$97,951,528.60	
FY 2009-2010	$22,380,373.19	$14,923,232.84	$53,712,895.73			$91,016,501.76	-7.08%
FY 2010-2011	$22,713,820.76	$15,145,575.67	$54,513,169.89			$92,372,566.32	1.49%
FY 2011-2012	$24,018,462.71	$6,611,866.18	$57,644,310.00			$88,274,638.89	-4.44%
FY 2012-2013	$24,808,102.00	$0.00	$59,479,441.00			$84,287,543.00	-4.52%
FY 2013-2014 Proj	$24,932,142.51	$0.00	$59,776,838.21			$84,708,980.72	0.50%



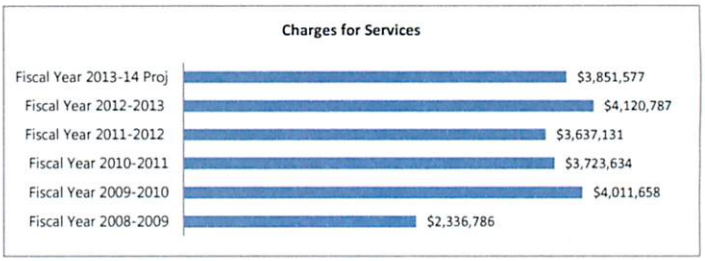
Non-Tax and Non-Grant Revenues

Several revenues have decreased in Fiscal Year 2013-2014 due to national and local economic conditions; for example, the reduction of interest rates greatly impacted interest income. $100,000 is projected for interest income for Fiscal Year 2013-2014 from Fiscal Year 2012-2013 actuals of $132,615. Because of continuing low interest rates, Tulsa County is only budgeting $60,000 for interest income revenue in Fiscal Year 2014-2015. Overall Charges for Services is projected to decrease by 6.53% from FY 2012-2013 to FY 2013-2014. The Charges for Services Budget remains flat for FY 2014-2015. Documentary Stamps is the only category anticipated to increase by, 11.4%. The Documentary Stamps FY 2014-2014 Budget is $1,350,000 as opposed to $1,200,000 in FY 2013-2014.

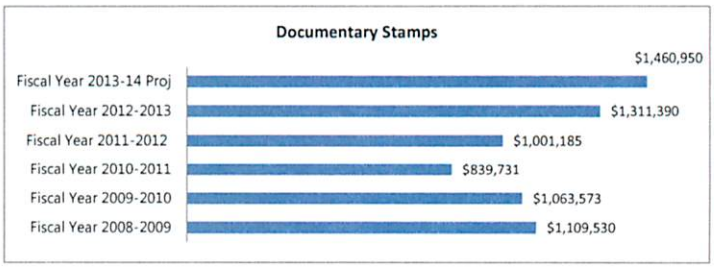
Interest Income		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$708,645	
Fiscal Year 2009-2010	$264,703	-62.65%
Fiscal Year 2010-2011	$167,672	-36.66%
Fiscal Year 2011-2012	$145,508	-13.22%
Fiscal Year 2012-2013	$132,615	-8.86%
Fiscal Year 2013-14 Proj	$100,000	-24.59%



Charges for Services		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$2,336,786	
Fiscal Year 2009-2010	$4,011,658	71.67%
Fiscal Year 2010-2011	$3,723,634	-7.18%
Fiscal Year 2011-2012	$3,637,131	-2.32%
Fiscal Year 2012-2013	$4,120,787	13.30%
Fiscal Year 2013-14 Proj	$3,851,577	-6.53%



Documentary Stamps		Increase/ (Decrease) Over Prior Year
Fiscal Year 2008-2009	$1,109,530	
Fiscal Year 2009-2010	$1,063,573	-4.14%
Fiscal Year 2010-2011	$839,731	-21.05%
Fiscal Year 2011-2012	$1,001,185	19.23%
Fiscal Year 2012-2013	$1,311,390	30.98%
Fiscal Year 2013-14 Proj	$1,460,950	11.40%



Grant Revenue

Revenues from Federal and State grants are recognized when expenditures are made.

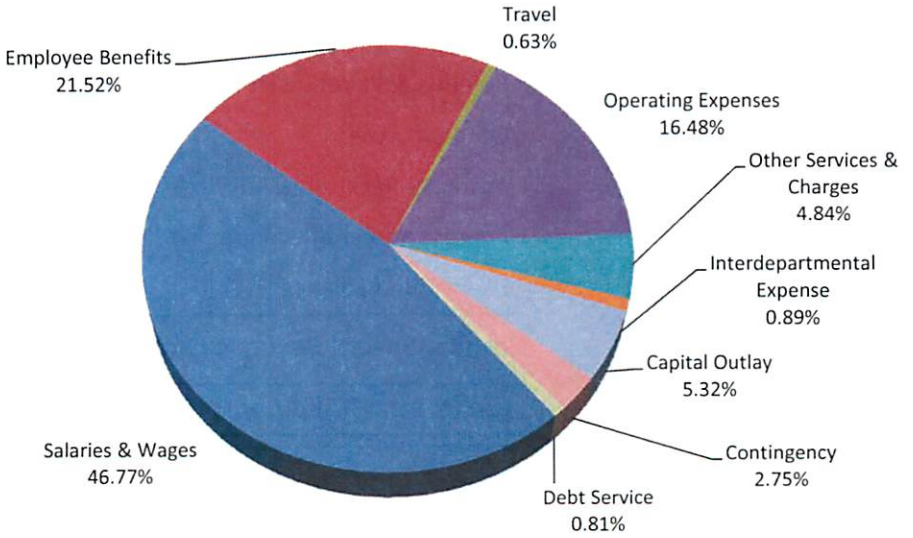
The total Budget Board appropriated budgeted expenses for Fiscal Year 2014-2015 is $86,058,500.

General Fund governmental activities comprise 81% of this at $70,118,160. Debt service is projected at $695,465. Other Budget Board appropriated expenses of $15,244,875 include a range of services: roads and highways, public safety, health and welfare, culture and recreation, and social and economic programs.

Expenditure Summary All Appropriated Funds:

All Major Funds	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over(Under) 2014	% Total Of 2015 Budget
Salaries & Wages	$36,658,953	$38,635,012	$37,511,234	$40,252,568	4.19%	46.77%
Employee Benefits	$20,084,606	$17,829,295	$20,076,795	$18,518,011	3.86%	21.52%
Travel	$424,302	$549,758	$486,171	$538,065	-2.13%	0.63%
Operating Expenses	$15,171,591	$15,433,931	$18,541,357	$14,180,009	-8.12%	16.48%
Other Services & Charges	$5,509,060	$4,426,861	$5,888,238	$4,164,192	-5.93%	4.84%
Interdepartmental Expense	$267,611	$664,049	$411,794	$764,415	15.11%	0.89%
Capital Outlay	$2,560,383	$4,752,512	$6,652,643	$4,577,175	-3.69%	5.32%
Contingency	$0	$1,093,600	$0	$2,368,600	116.59%	2.75%
Debt Service	$697,998	$183,829	$713,878	$695,465	278.32%	0.81%
GRAND TOTAL	**81,374,504**	**83,568,847**	**90,282,110**	**86,058,500**	**2.98%**	

All Appropriated Funds FY 2013-2014 Budget



All Appropriated Funds Revenue

Summary by Source

Fiscal Year 2014-2015

General Fund	Budget FY 2014-2015
Ad Valorem Taxes	$52,261,696
Other Taxes	$1,593,500
Intergovernmental	$383,000
Investment Income	$60,000
Charges for Services	$3,653,409
Salaries Reimbursement	$100,000
Other Revenue	$1,462,000
Other Sources	$280,000
Accounts Receivable Adj.	$0
Interdepartment Revenue	$742,600
Use of Fund Balance	$9,581,955
Total General Fund	**$70,118,160**

Special Revenue Group	Budget FY 2014-2015
Ad Valorem Taxes	$144,465
Fuel Tax	$4,635,873
Motor Vehicle Fees	$2,464,127
Intergovernmental	$4,856,081
Investment Income	$0
Charges for Services	$2,167,500
Other Revenue	$732,500
Refunds & Reimbursements	$0
Other Sources	$570,000
Accounts Receivable Adj.	$0
Interdepartment Revenue	$0
Use of Fund Balance	$369,794
Total Special Revenue Group	**$15,940,340**

Grand Total - All Appropriated Funds:	**$86,058,500**

All Appropriated Funds
Budgeted Revenue Detail

Revenue Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Ad Valorem Taxes				
Ad Valorem Tax - Current	$49,608,081	$48,303,520	$49,599,702	$50,591,696
Ad Valorem Tax - Fees & Costs	$0	$0	$0	$0
Ad Valorem Tax - Prior Years	$1,700,578	$1,680,000	$1,584,855	$1,670,000
Debt Service Revenue	$197,962	$183,829	$179,796	$144,465
In Lieu of Tax Payments	$16,537	$0	$20,000	$0
Subtotal	$51,523,158	$50,167,349	$51,384,353	$52,406,161
Other Taxes				
Documentary Stamps	$1,311,390	$1,200,000	$1,460,950	$1,350,000
Flood Control	$1,575	$0	$0	$0
Other Taxes/Assessments	$10,959	$3,600	$8,600	$3,500
Tobacco Excise Tax	$1,098,781	$0	$1,000,000	$0
Vehicle Registration Stamps	$242,949	$225,000	$250,008	$240,000
Subtotal	$2,665,654	$1,428,600	$2,719,558	$1,593,500
Fuel Tax				
Diesel Fuel	$1,473,660	$1,371,892	$1,541,152	$1,390,894
Forfeited Municipal Gasoline	$374	$0	$500	$0
Gasoline Tax	$3,333,959	$3,299,645	$3,178,348	$3,244,979
Gross Production Tax	$401,214	$0	$375,000	$0
Special Fuel Tax	$445	$0	$308	$0
Subtotal	$5,209,652	$4,671,537	$5,095,308	$4,635,873
Motor Vehicle Fees				
Motor Vehicle Fees Highway	$2,943,057	$2,427,794	$3,051,345	$2,464,127
Subtotal	$2,943,057	$2,427,794	$3,051,345	$2,464,127
Intergovernmental				
City/County Grants/Contracts	$134,836	$123,093	$123,093	$123,093
District Attorney Local Funds	$207,949	$245,000	$245,000	$245,000
Elections Reimbursement	$161,800	$126,151	$225,000	$138,000
Federal Grants	$1,146,851	$134,300	$885,015	$99,340
Federal Grants Pass Thru.	$835,527	$0	$683,452	$0
FEMA Reimbursement	$332	$0	$0	$0
FEMA Reimbursement Highway	$11,436	$0	$0	$0
FEMA Reimbursement Parks	$343	$0	$0	$0
Interdepartment Revenue	$4,270	$0	$0	$0
Matching Funds	$10,842	$0	$158	$0
Other Grants	$64,659	$0	$0	$0
Other Grants / State Pass Through	$5,254	$1,000	$0	$0
State 20% Highway Revenue	$927,561	$0	$850,000	$0
State Grants	$2,088,302	$2,091,457	$2,083,975	$2,083,957
Visual Inspection	$2,495,749	$2,562,668	$2,562,584	$2,549,691
Subtotal	$8,095,711	$5,283,669	$7,658,277	$5,239,081

Revenue Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Investment Income				
Interest Engineering	$16,346	$0	$10,550	$0
Interest General Fund	$132,615	$50,000	$100,000	$60,000
Subtotal	$148,960	$50,000	$110,550	$60,000
Charges for Services				
Certifications and Acknowledgement	$9,788	$3,000	$3,993	$3,000
Clerk Fees	$2,054,095	$1,850,000	$1,852,000	$1,850,000
Data Processing Time	$209,052	$0	$225,000	$0
E 911 Wireless Fees	$195,301	$0	$202,658	$0
Facility Rental	$63,299	$50,000	$50,000	$55,000
Inspection Fees	$359,746	$290,000	$560,409	$370,409
Motor Vehicle Fees General Fund	$907,777	$850,000	$850,000	$850,000
Pharmacy Revenue	$77,646	$55,000	$96,717	$90,000
Printing & Duplicating Fees	$565,840	$430,000	$334,000	$340,000
Printing Income	$61,542	$70,000	$59,458	$60,000
Program Income	$1,855	$0	$702	$0
Signs and Striping Sales	$39,201	$0	$65,000	$0
Special Service Fees	$624,851	$0	$938,877	$0
Sports Fees	$1,834,102	$2,260,000	$2,260,000	$2,112,500
Treasurer Fees	$0	$0	$0	$0
Zoning Fees	$84,353	$85,000	$95,000	$90,000
Subtotal	$7,088,449	$5,943,000	$7,593,814	$5,820,909
Salaries Reimbursement				
Salary Reimbursement	$55,110	$43,545	$22,524	$100,000
Subtotal	$55,110	$43,545	$22,524	$100,000
Other Revenue				
Administrative Services Reimb.	$261,726	$250,000	$286,000	$280,000
Concessions	$100,881	$140,048	$140,048	$140,000
Damage Claim Reimbursement	$9,000	$0	$23,665	$0
Donations	$0	$0	$900,000	$0
Donations General Fund	$269	$0	$967	$0
Employee Insurance Reimb.	$85,063	$52,000	$77,700	$68,000
Environmental Reward Fund	$753	$0	$250	$0
Estopped Warrants / Ret. Check	$2,112	$0	$735	$0
Fines & Forfeitures	$463	$0	$1,500	$0
Gifts	$20,437	$0	$70,000	$0
IT Revenue	$1,500	$1,500	$1,500	$1,500
Janitorial Reimbursement	$410,287	$410,000	$400,000	$450,000
Juvenile Probation Fees	$765	$288	$512	$0
Miscellaneous Revenue	$383,488	$350,000	$125,000	$225,000
Parking Fees	$259,518	$0	$309,791	$0

All Appropriated Funds
Budgeted Revenue Detail

Revenue Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Other Revenue				
Project Material & Labor	$0	$0	$550,000	$0
Refunds & Reimbursements	$387,939	$191,600	$102,354	$60,000
Refunds and Reimbursements	$5,728	$0	$0	$0
Rents & Royalties	$53,808	$53,846	$95,000	$60,000
Restaurant Revenue	$460,456	$450,000	$450,000	$392,500
Sale of Assets	$71,724	$0	$40,000	$0
Sale of Materials	$149,687	$385,293	$95,500	$92,500
Utility Reimbursement	$430,571	$350,000	$350,008	$350,000
Vehicle Expense Reimbursement	$83,843	$73,000	$73,704	$75,000
Donations Park Fund	$0	$0	$2,000,000	$0
Subtotal	$3,180,017	$2,707,575	$6,094,234	$2,194,500
Refunds & Reimbursements				
Employee FLEX Reimbursement	$772,342	$0	$668,991	$0
Employee Insurance Reimb.	$2,464,755	$0	$2,036,266	$0
Refunds & Reimbursements	$1,555,113	$0	$1,592,387	$0
Subtotal	$4,792,210	$0	$4,297,644	$0
Other Sources				
Estopped Warrants	$135	$0	$0	$0
Miscellaneous Revenue	$0	$231,220	$4,188	$0
Transfers In	$10,818,277	$1,570,000	$9,947,737	$1,420,000
Transfers Out	($9,819,909)	($620,000)	($8,742,061)	($570,000)
Subtotal	$998,504	$1,181,220	$1,209,864	$850,000
Accounts Receivable Adj.				
Accounts Receivable Adjustment	($168,951)	$0	$0	$0
Accounts Receivable Adjustment	($10,896)	$0	$0	$0
Subtotal	($179,847)	$0	$0	$0
Interdepartment Revenue				
Interdepartment Revenue	$554,677	$670,776	$744,237	$742,600
Subtotal	$554,677	$670,776	$744,237	$742,600
Use of Fund Balance				
Use of Fund Balance	$0	$8,993,781	$4,033	$9,951,749
Subtotal	$0	$8,993,781	$4,033	$9,951,749
Grand Total All Appropriated Funds	$87,075,313	$83,568,846	$89,985,740	$86,058,500

All Appropriated Fund Expenditure

Budgeted Expenditure Summary

1: Elected Officials

Assessor's Visual Inspection Fund	Special Revenue Group	$2,552,536
County Assessor	General Fund	$3,918,562
County Clerk	General Fund	$2,446,269
County Commissioners	General Fund	$1,004,463
County Treasurer	General Fund	$1,322,684
Court Clerk	General Fund	$6,519,888
Sheriff	General Fund	$9,804,383
	Sub Total	**$27,568,785**

2: Financial Section

Contingency	General Fund	$1,443,600
County Audit	General Fund	$512,386
Debt Service Fund	Special Revenue Group	$165,416
Excise & Equalization Board	General Fund	$13,599
Fiscal Office	General Fund	$353,585
General Government	General Fund	$1,395,080
Insurance & Claims	General Fund	$843,500
Leases	General Fund	$252,000
Public Information Officer	General Fund	$113,923
Purchasing	General Fund	$421,702
Risk Management	Special Revenue Group	$0
Security	General Fund	$206,000
Special Projects Fund	Special Revenue Group	$0
	Sub Total	**$5,720,791**

3: Services Division

Admin Services - Depot	General Fund	$0
Admin Services - Supplies	General Fund	$420,000
Administrative Services	General Fund	$2,203,768
Building Operations	General Fund	$3,820,677
Building Operations Administration	General Fund	$131,100
Building Operations Fleet	General Fund	$2,075,000
Carpentry Shop	General Fund	$40,000
Communication Services	General Fund	$436,847
Human Resources	General Fund	$643,418
Information Technology	General Fund	$347,199
Information Technology General	General Fund	$902,050
Information Technology Operations	General Fund	$259,337
Information Technology Programing	General Fund	$813,535
Information Technology Software	General Fund	$471,372
Information Technology Systems	General Fund	$590,446
Information Technology Technical	General Fund	$547,607
Janitorial	General Fund	$85,000
Parking Fund	Special Revenue Group	$0
Safety	General Fund	$48,800
Utilities	General Fund	$1,787,356
	Sub Total	**$15,623,512**

4: Commissioners Division

County Engineers	General Fund	$1,092,811
County Inspections	General Fund	$561,012
County Parks Fund	Special Revenue Group	$2,900,000
Engineer's Highway Fund	Special Revenue Group	$7,100,000
Levee Maintenance	General Fund	$313,098
Parks	General Fund	$5,492,233
Social Services Emergency Shelter	General Fund	$724,347
Social Services Operations	General Fund	$214,413
Social Services Remedial Aid	General Fund	$254,776
	Sub Total	**$18,652,690**

5: Court Related

District Attorney - County Portion	General Fund	$534,201
Drug Court - County Portion	General Fund	$137,488
Juvenile Administration	General Fund	$854,861
Juvenile Capital Projects	General Fund	$2,920,225
Juvenile Detention Fund	Special Revenue Group	$3,222,388
Juvenile Intake	General Fund	$862,052
Juvenile Lakeside Home	General Fund	$1,380,428
Juvenile Probation	General Fund	$1,941,949
Public Defender	General Fund	$42,500
	Sub Total	**$11,896,092**

6: Other Agencies

Elections	General Fund	$0
Elections Staff	General Fund	$1,951,344
Extension Center	General Fund	$443,002
INCOG	General Fund	$839,000
River Parks Authority	General Fund	$675,000
Tulsa Area Emergency Management	General Fund	$155,571
	Sub Total	**$4,063,917**

7: Designated Requests

Admin Services - Printing	General Fund	$393,550
COBRA Insurance	General Fund	$122,750
Designated Reserves	General Fund	$1,425,000
District Attorney - State Funds	General Fund	$245,000
Pharmacy	General Fund	$346,413
	Sub Total	**$2,532,713**
	Grand Total All Appropriated Funds	**$86,058,500**

Financial Summaries

General Fund

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

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

- Taxes and assessments
- Licenses and permits
- Interdepartmental revenue
- Intergovernmental revenue
- Charges for services
- Interest
- Miscellaneous revenue, refunds, reimbursements and other revenues

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

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

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 2014-2015 due to national and local economic conditions. The reduction of interest rates continues to greatly impact interest income. Only $100,000 is estimated to be collected for Fiscal Year 2013-2014. This compares to $132,615 collected in Fiscal Year 2012-2013 and $145,508 in Fiscal Year 2011-2012. Tulsa County is only budgeting $60,000 for interest income revenue in Fiscal Year 2014-2015.

The Fiscal Year 2013-2014 budget for County Clerk's documentary stamps was raised by $200,000 from the previous Fiscal Year 2012-2013 budget due to the increasing number of property transactions in the County. The uptrend seems to continue and the Fiscal Year 2013-2014 estimate is up to $1,460,950 from the budgeted $1,200,000. Therefore, the Fiscal Year 2014-2015 budget has been increased to $1,350,000. County Clerk recording fees budget for Fiscal Year 2014-2015 remains equal to Fiscal Year 2013-2014 at $1,850,000.

Current Year Ad Valorem Tax estimated revenue for Fiscal Year 2013-2014 ($49,599,702) is over the budget for Fiscal Year 2013-2014 ($48,303,520). Ad Valorem Tax budget Fiscal Year 2014-2015 is a 2% increase from estimated revenue for Fiscal Year 2013-2014. This is a decrease of .38% compared to the average growth rate of Current Year Ad Valorem Tax that Tulsa County has experienced for the past several years (2.38%). This decrease is simply a conservative estimate since the long term effects of State Question 766, which passed on the November 6, 2012 ballot, are still unknown. The measure abolished the property taxes on intangible personal property.

General Fund Expenditures

General Fund departments were asked to keep the Fiscal Year 2014-2015 expenditure budget the same as Fiscal Year 2013-2014 with the exception of a minimal salary raise approved in December 2013. Individual department results are seen on the following page. The overall Fiscal Year 2014-2015 General Fund expenditure budget is up 3.92% ($2,646,871). This is due to multiple factors, mostly related to employee salary and benefits: Sheriff's Office adding eight new positions to work in the 911 call center which was previously contracted out, the County Clerk's Office filling vacant positions, several BOCC divisions adding employees, and additional costs associated with the Affordable Health Care Act. An additional amount is included in the Fiscal Year 2014-2015 Budget for another minimal pay increase for BOCC division employees.

General Fund, Fund Balance

Tulsa County's budget for use of fund balance for the General Fund for Fiscal Year 2013-2014 was $8,942,410. The estimated use of fund balance for Fiscal Year 2014-2015 is $9,581,955. This increase is due to the factors discussed in the above sections, increasing expenditures combined with more conservative revenue estimates for Fiscal Year 2013-2014. The County policy is to maintain an unassigned fund balance of 5% to 10 % of budgeted expenditures. The Fiscal Year 2013-2014 projection will decrease fund balance by $1,973,809 but the Fiscal Year 2012-2013 use of fund balance budget added $3,972,830. Therefore, it is unlikely that the unassigned fund balance will drop below 5% of annual expenditures for Fiscal Year 2014-2015.

General Fund Budgetary Highlights

Budget Reduction (Increase) by Major General Fund Departments

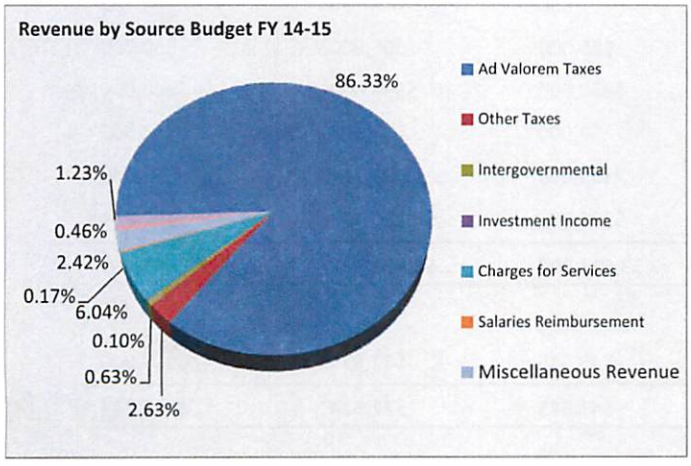
General Fund Department	2013 ACTUAL	2014 ORIG BUD	2014 PROJECTION	2015 BUDGET	% Change 2015 Budget Over/(Under) 2014 Budget
TAEMA	$ 158,227	$ 185,227	$ 158,227	$ 155,571	-16.01%
Significant decresae due to less capital expenditure appropriation					
Public Defender	$ 34,306	$ 47,550	$ 47,300	$ 42,500	-10.62%
Significant decrease was due to restructuring internal services charges of office supplies					
District Attorney	$ 676,686	$ 819,733	$ 761,376	$ 779,201	-4.94%
Parks	$ 5,251,401	$ 5,734,031	$ 5,546,589	$ 5,492,233	-4.22%
Administrative Services	$ 2,958,048	$ 3,131,402	$ 3,041,402	$ 3,017,318	-3.64%
Information Technology	$ 4,031,881	$ 4,507,761	$ 4,342,322	$ 4,368,393	-3.09%
County Extension Center	$ 447,290	$ 443,002	$ 469,045	$ 443,002	0.00%
River Parks Authority	$ 675,000	$ 675,000	$ 675,000	$ 675,000	0.00%
Drug Court	$ -	$ 137,488	$ 137,488	$ 137,488	0.00%
INCOG	$ 839,000	$ 839,000	$ 839,000	$ 839,000	0.00%
Exise & Equlaization Board	$ 12,018	$ 13,599	$ 13,599	$ 13,599	0.00%
Total Juvenile Bureau of the District Court	$ 4,487,026	$ 7,899,056	$ 4,773,519	$ 7,959,516	0.77%
County Assessor	$ 3,666,227	$ 3,867,478	$ 3,825,826	$ 3,918,562	1.32%
Building Operations	$ 6,397,138	$ 7,833,691	$ 7,688,442	$ 7,939,133	1.35%
Court Clerk	$ 5,872,480	$ 6,416,122	$ 6,204,800	$ 6,519,888	1.62%
Purchasing	$ 402,166	$ 413,998	$ 408,473	$ 421,702	1.86%
Social Services	$ 1,443,999	$ 1,503,756	$ 1,498,698	$ 1,539,948	2.41%
County Treasurer	$ 1,208,313	$ 1,271,699	$ 1,154,680	$ 1,322,684	4.01%
Election Board	$ 1,867,276	$ 1,836,658	$ 2,664,398	$ 1,951,344	6.24%
Public Information Officer	$ 101,329	$ 106,919	$ 111,114	$ 113,923	6.55%
County Sheriff	$ 8,894,211	$ 9,179,641	$ 9,342,332	$ 9,804,383	6.81%
County Clerk	$ 2,118,696	$ 2,268,347	$ 2,268,347	$ 2,446,269	7.84%
Human Resources	$ 533,773	$ 635,383	$ 646,951	$ 692,218	8.94%
Increase due to one new part time employee and additional consulting costs					
County Engineers	$ 1,460,982	$ 1,784,649	$ 1,358,506	$ 1,966,921	10.21%
Increase due to funding of Highway Fund employee salary increases					
County Commissioners	$ 840,059	$ 860,875	$ 957,006	$ 1,004,463	16.68%
Increase due to addition of one new position					
Fiscal Office	$ 249,692	$ 268,220	$ 269,195	$ 353,585	31.83%
Increase due to addition of one new position and change in employee health care					

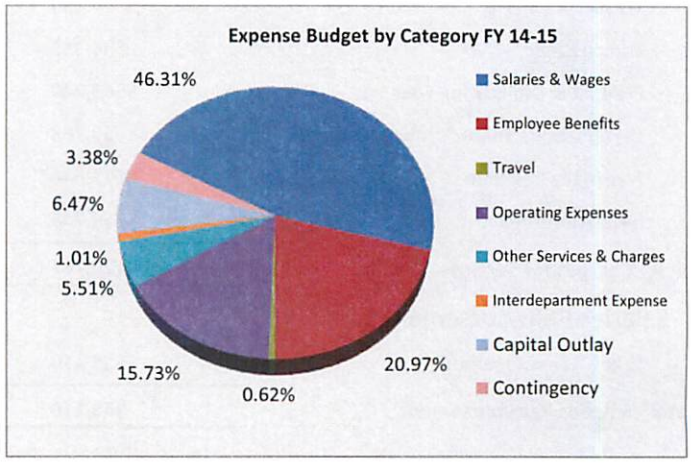
General Fund Overview

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Ad Valorem Taxes	$51,325,196	$49,983,520	$51,204,557	$52,261,696
Other Taxes	$2,665,654	$1,428,600	$2,719,558	$1,593,500
Intergovernmental	$375,335	$372,151	$470,000	$383,000
Investment Income	$132,615	$50,000	$100,000	$60,000
Charges for Services	$4,120,787	$3,633,000	$3,851,577	$3,653,409
Salaries Reimbursement	$55,110	$43,545	$22,524	$100,000
Miscellaneous Revenue	$2,015,918	$1,917,287	$1,515,681	$1,462,000
Other Sources	($922,361)	$430,000	($882,102)	$280,000
Accounts Receivable Adj.	($153,244)	$0	$0	$0
Interdepartment Revenue	$554,243	$670,776	$739,877	$742,600
	$60,169,253	**$58,528,879**	**$59,741,672**	**$60,536,205**
Use of Fund Balance	$0	$8,942,410	$0	$9,581,955
Total All Sources	**$60,169,253**	**$67,471,289**	**$59,741,672**	**$70,118,160**
Expenditures by Category				
Salaries & Wages	$29,409,884	$30,886,675	$30,584,411	$32,468,803
Employee Benefits	$12,750,268	$14,030,557	$13,196,636	$14,704,709
Travel	$339,450	$461,043	$395,900	$435,390
Operating Expenses	$8,351,311	$11,563,967	$10,822,300	$11,029,706
Other Services & Charges	$3,664,107	$4,127,811	$4,217,035	$3,865,142
Interdepartment Expense	$191,763	$607,769	$336,698	$708,135
Capital Outlay	$1,489,640	$4,699,867	$2,162,501	$4,537,675
Contingency	$0	$1,093,600	$0	$2,368,600
Total Expenditures	**$56,196,424**	**$67,471,289**	**$61,715,481**	**$70,118,160**
Income (Loss)	**$3,972,830**	**$0**	**($1,973,809)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund balance:	**$10,083,097**	**$10,133,633**	**$14,055,927**	**$10,225,445**
Prior Year Encumbrances			($1,856,673)	
Additions/Reductions to Fund Balance:	$3,972,830	($8,942,410)	($1,973,809)	($9,581,955)
Ending Fund Balance:	**$14,055,927**	**$1,191,223**	**$10,225,445**	**$643,490**





General Fund Revenues

Summary by Source

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Ad Valorem Taxes				
Ad Valorem Tax - Prior Years	$1,700,578	$1,680,000	$1,584,855	$1,670,000
In Lieu of Tax Payments	$16,537	$0	$20,000	$0
Ad Valorem Tax - Current	$49,608,081	$48,303,520	$49,599,702	$50,591,696
Ad Valorem Tax - Fees & Costs	$0	$0	$0	$0
Total Ad Valorem Taxes	**$51,325,196**	**$49,983,520**	**$51,204,557**	**$52,261,696**
Other Taxes				
Flood Control	$1,575	$0	$0	$0
Tobacco Excise Tax	$1,098,781	$0	$1,000,000	$0
Other Taxes/Assessments	$10,959	$3,600	$8,600	$3,500
Documentary Stamps	$1,311,390	$1,200,000	$1,460,950	$1,350,000
Vehicle Registration Stamps	$242,949	$225,000	$250,008	$240,000
Total Other Taxes	**$2,665,654**	**$1,428,600**	**$2,719,558**	**$1,593,500**
Intergovernmental				
Other Grants / State Pass Through	$5,254	$1,000	$0	$0
Elections Reimbursement	$161,800	$126,151	$225,000	$138,000
FEMA Reimbursement	$332	$0	$0	$0
District Attorney Local Funds	$207,949	$245,000	$245,000	$245,000
Total Intergovernmental	**$375,335**	**$372,151**	**$470,000**	**$383,000**
Investment Income				
Interest General Fund	$132,615	$50,000	$100,000	$60,000
Total Investment Income	**$132,615**	**$50,000**	**$100,000**	**$60,000**
Charges for Services				
Motor Vehicle Fees General Fund	$907,777	$850,000	$850,000	$850,000
Printing Income	$61,542	$70,000	$59,458	$60,000
Clerk Fees	$2,054,095	$1,850,000	$1,852,000	$1,850,000
Treasurer Fees	$0	$0	$0	$0
Zoning Fees	$84,353	$85,000	$95,000	$90,000
Printing & Duplicating Fees	$565,840	$430,000	$334,000	$340,000
Certifications and Acknowledgement	$9,788	$3,000	$3,993	$3,000
Pharmacy Revenue	$77,646	$55,000	$96,717	$90,000
Inspection Fees	$359,746	$290,000	$560,409	$370,409
Total Charges for Services	**$4,120,787**	**$3,633,000**	**$3,851,577**	**$3,653,409**
Salaries Reimbursement				
Salary Reimbursement	$55,110	$43,545	$22,524	$100,000
Total Salaries Reimbursement	**$55,110**	**$43,545**	**$22,524**	**$100,000**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Other Revenue				
Fines & Forfeitures	$463	$0	$1,500	$0
Concessions	$34	$48	$48	$0
Rents & Royalties	$53,808	$53,846	$75,000	$60,000
Sale of Materials	$149,687	$385,293	$87,500	$92,500
Donations General Fund	$269	$0	$967	$0
Administrative Services Reimb.	$261,726	$250,000	$286,000	$280,000
Janitorial Reimbursement	$410,287	$410,000	$400,000	$450,000
Utility Reimbursement	$430,571	$350,000	$350,008	$350,000
Vehicle Expense Reimbursement	$83,843	$73,000	$73,704	$75,000
Damage Claim Reimbursement	$9,000	$0	$23,665	$0
IT Revenue	$1,500	$1,500	$1,500	$1,500
Employee Insurance Reimb.	$85,063	$52,000	$77,700	$68,000
Gifts	$20,437	$0	$70,000	$0
Estopped Warrants / Ret. Check	$2,112	$0	$735	$0
Sale of Assets	$71,724	$0	$40,000	$0
Refunds & Reimbursements	$387,939	$191,600	$102,354	$60,000
Miscellaneous Revenue	$47,455	$150,000	($75,000)	$25,000
Total Other Revenue	**$2,015,917**	**$1,917,287**	**$1,515,681**	**$1,462,000**
Other Sources				
Transfers Out	($922,361)	($570,000)	($2,202,702)	($570,000)
Transfers In	$0	$1,000,000	$1,320,600	$850,000
Encumbrance Rollforward	$0	$0	$0	$0
Total Other Sources	**($922,361)**	**$430,000**	**($882,102)**	**$280,000**
Accounts Receivable Adj.				
Accounts Receivable Adjustment	($153,244)	$0	$0	$0
Total Accounts Receivable Adj.	**($153,244)**	**$0**	**$0**	**$0**
Interdepartment Revenue				
Interdepartment Revenue	$554,243	$670,776	$739,877	$742,600
Total Interdepartment Revenue	**$554,243**	**$670,776**	**$739,877**	**$742,600**
Use of Fund Balance				
Use of Fund Balance	$0	$8,942,410	$0	$9,581,955
Total Use of Fund Balance	**$0**	**$8,942,410**	**$0**	**$9,581,955**
Grand Total:	**$60,169,253**	**$67,471,289**	**$59,741,672**	**$70,118,160**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
County Commissioners				
Salaries & Wages	$594,918	$603,177	$670,778	$699,999
Employee Benefits	$213,571	$215,598	$244,428	$258,564
Travel	$28,025	$35,700	$35,500	$39,600
Operating Expenses	$3,038	$3,000	$2,900	$2,900
Interdepartment Expense	$507	$2,400	$2,400	$2,400
Capital Outlay	$0	$1,000	$1,000	$1,000
Department Total:	**$840,059**	**$860,875**	**$957,006**	**$1,004,463**
Human Resources				
Salaries & Wages	$333,241	$376,898	$395,373	$406,550
Employee Benefits	$123,411	$147,973	$151,936	$161,563
Travel	$1,395	$7,173	$3,600	$3,600
Operating Expenses	$29,388	$43,764	$42,730	$54,955
Other Services & Charges	$922	$1,575	$500	$750
Interdepartment Expense	$508	$5,400	$4,860	$6,000
Capital Outlay	$614	$3,800	$5,652	$10,000
Department Total:	**$489,478**	**$586,583**	**$604,651**	**$643,418**
Safety				
Operating Expenses	$44,295	$48,800	$42,300	$48,800
Interdepartment Expense	$0	$0	$0	$0
Department Total:	**$44,295**	**$48,800**	**$42,300**	**$48,800**
Administrative Services				
Salaries & Wages	$1,072,827	$1,143,254	$1,114,762	$1,125,751
Employee Benefits	$451,015	$485,359	$485,892	$456,532
Operating Expenses	$519,170	$717,039	$558,111	$562,685
Interdepartment Expense	$1,125	$23,800	$23,800	$23,800
Capital Outlay	$69,932	$0	$69,933	$35,000
Department Total:	**$2,114,068**	**$2,369,452**	**$2,252,498**	**$2,203,768**
Admin Services - Depot				
Operating Expenses	$310,384	$200,000	$200,000	$0
Department Total:	**$310,384**	**$200,000**	**$200,000**	**$0**
Admin Services - Supplies				
Operating Expenses	$198,536	$145,000	$201,954	$420,000
Interdepartment Expense	$0	$0	$0	$0
Department Total:	**$198,536**	**$145,000**	**$201,954**	**$420,000**
Admin Services - Printing				
Operating Expenses	$298,282	$395,750	$365,750	$365,750
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$36,777	$21,200	$21,200	$27,800
Department Total:	**$335,060**	**$416,950**	**$386,950**	**$393,550**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Building Operations				
Salaries & Wages	$1,839,187	$2,075,456	$1,911,195	$2,170,471
Employee Benefits	$972,152	$1,139,779	$1,000,590	$1,158,206
Operating Expenses	$273,195	$350,000	$362,371	$350,000
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$460,794	$150,000	$449,694	$142,000
Department Total:	**$3,545,328**	**$3,715,235**	**$3,723,850**	**$3,820,677**
Building Operations Fleet				
Operating Expenses	$1,288,810	$1,600,000	$1,662,218	$1,600,000
Capital Outlay	$360,775	$475,000	$548,491	$475,000
Department Total:	**$1,649,585**	**$2,075,000**	**$2,210,709**	**$2,075,000**
Carpentry Shop				
Operating Expenses	$34,944	$40,000	$40,000	$40,000
Interdepartment Expense	$0	$0	$0	$0
Department Total:	**$34,944**	**$40,000**	**$40,000**	**$40,000**
Janitorial				
Operating Expenses	$76,552	$85,000	$83,000	$85,000
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$1,168	$0	$0	$0
Department Total:	**$77,720**	**$85,000**	**$83,000**	**$85,000**
Building Operations Administration				
Employee Benefits	$1,583	$1,600	$1,553	$1,600
Operating Expenses	$85,062	$115,900	$103,565	$115,900
Interdepartment Expense	$8,265	$13,600	$12,240	$13,600
Department Total:	**$94,910**	**$131,100**	**$117,358**	**$131,100**
Utilities				
Operating Expenses	$994,652	$1,787,356	$1,513,526	$1,787,356
Department Total:	**$994,652**	**$1,787,356**	**$1,513,526**	**$1,787,356**
Information Technology				
Salaries & Wages	$238,078	$240,041	$241,942	$245,743
Employee Benefits	$94,954	$97,085	$97,904	$101,456
Department Total:	**$333,032**	**$337,126**	**$339,846**	**$347,199**
Information Technology General				
Travel	$5,920	$15,250	$15,005	$15,450
Operating Expenses	$669,136	$908,835	$924,280	$880,600
Interdepartment Expense	$5,620	$5,800	$8,000	$6,000
Capital Outlay	$297,294	$150,000	$224,000	$0
Department Total:	**$977,970**	**$1,079,885**	**$1,171,285**	**$902,050**
Information Technology Operations				
Salaries & Wages	$141,481	$196,112	$146,102	$191,911
Employee Benefits	$44,565	$69,851	$45,780	$67,426
Department Total:	**$186,046**	**$265,963**	**$191,882**	**$259,337**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Information Technology Systems				
Salaries & Wages	$367,979	$415,783	$350,865	$421,783
Employee Benefits	$144,493	$171,165	$139,088	$168,663
Department Total:	**$512,472**	**$586,948**	**$489,954**	**$590,446**
Information Technology Programing				
Salaries & Wages	$567,522	$574,025	$586,101	$599,529
Employee Benefits	$203,222	$208,288	$212,030	$214,006
Department Total:	**$770,744**	**$782,313**	**$798,131**	**$813,535**
Information Technology Software				
Salaries & Wages	$298,527	$348,712	$312,353	$336,845
Employee Benefits	$108,702	$151,458	$116,476	$134,527
Department Total:	**$407,229**	**$500,170**	**$428,829**	**$471,372**
Information Technology Technical				
Salaries & Wages	$284,418	$334,855	$299,055	$341,078
Employee Benefits	$118,626	$143,679	$135,525	$206,529
Department Total:	**$403,044**	**$478,534**	**$434,580**	**$547,607**
Communication Services				
Salaries & Wages	$67,787	$77,649	$65,387	$72,565
Employee Benefits	$36,360	$42,023	$0	$0
Operating Expenses	$337,197	$357,150	$387,150	$77,150
Interdepartment Expense	$0	$0	$35,278	$287,132
Department Total:	**$441,344**	**$476,822**	**$487,815**	**$436,847**
County Inspections				
Salaries & Wages	$333,551	$346,538	$333,904	$351,711
Employee Benefits	$147,033	$151,780	$158,605	$166,801
Travel	$38,827	$40,000	$36,091	$38,000
Operating Expenses	$5,521	$7,600	$4,089	$3,700
Interdepartment Expense	$0	$2,150	$1,935	$800
Capital Outlay	$2,811	$0	$0	$0
Department Total:	**$527,743**	**$548,068**	**$534,624**	**$561,012**
Parks				
Salaries & Wages	$3,380,466	$3,662,329	$3,789,302	$3,401,696
Employee Benefits	$1,559,910	$1,771,702	$1,487,287	$1,837,093
Operating Expenses	$311,026	$300,000	$270,000	$253,444
Department Total:	**$5,251,401**	**$5,734,031**	**$5,546,589**	**$5,492,233**
Social Services Remedial Aid				
Salaries & Wages	$98,996	$100,970	$110,157	$104,854
Employee Benefits	$44,576	$50,695	$42,990	$46,092
Operating Expenses	$2,258	$5,930	$5,930	$5,930
Other Services & Charges	$105,143	$91,054	$97,940	$97,900
Interdepartment Expense	$267	$0	$512	$0
Department Total:	**$251,240**	**$248,649**	**$257,528**	**$254,776**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Social Services Operations				
Salaries & Wages	$145,252	$147,449	$148,171	$150,862
Employee Benefits	$61,275	$61,404	$61,233	$57,301
Travel	$80	$0	$0	$0
Operating Expenses	$349	$2,650	$3,793	$2,650
Other Services & Charges	$294	$0	$60	$0
Interdepartment Expense	$0	$4,000	$3,600	$3,600
Capital Outlay	$0	$0	$1,571	$0
Department Total:	**$207,250**	**$215,503**	**$218,428**	**$214,413**
Social Services Emergency Shelter				
Salaries & Wages	$405,018	$414,853	$404,142	$440,793
Employee Benefits	$184,475	$209,485	$186,145	$205,896
Operating Expenses	$64,839	$65,558	$66,000	$65,758
Other Services & Charges	$11,976	$11,900	$11,900	$11,900
Capital Outlay	$3,572	$0	$1,414	$0
Department Total:	**$669,879**	**$701,796**	**$669,601**	**$724,347**
Pharmacy				
Salaries & Wages	$166,791	$173,721	$164,950	$177,322
Employee Benefits	$65,348	$68,539	$72,971	$70,812
Operating Expenses	$11,744	$18,098	$17,413	$17,380
Other Services & Charges	$71,232	$77,450	$97,808	$80,899
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$515	$0	$0	$0
Department Total:	**$315,629**	**$337,808**	**$353,141**	**$346,413**
County Engineers				
Salaries & Wages	$433,450	$495,912	$450,000	$722,552
Employee Benefits	$157,586	$164,824	$166,110	$194,939
Travel	$0	$2,250	$0	$2,000
Operating Expenses	$150,320	$156,000	$49,284	$156,320
Other Services & Charges	$0	$100,000	$0	$15,000
Interdepartment Expense	$2,289	$5,700	$5,130	$2,000
Capital Outlay	$15,328	$0	$16,857	$0
Department Total:	**$758,973**	**$924,686**	**$687,381**	**$1,092,811**
Levee Maintenance				
Salaries & Wages	$67,581	$68,140	$68,938	$69,340
Employee Benefits	$21,585	$21,755	$22,129	$22,258
Travel	$0	$2,250	$2,025	$2,500
Operating Expenses	$85,018	$219,750	$43,284	$219,000
Interdepartment Expense	$82	$0	$41	$0
Capital Outlay	$0	$0	$84	$0
Department Total:	**$174,266**	**$311,895**	**$136,502**	**$313,098**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Elections				
Salaries & Wages	$279,090	$309,930	$276,598	$0
Employee Benefits	$28,184	$49,270	$30,000	$0
Travel	$2,231	$10,500	$10,242	$0
Operating Expenses	$277,693	$260,800	$379,296	$0
Interdepartment Expense	$1,870	$10,000	$9,400	$0
Capital Outlay	$1,176	$0	$0	$0
Department Total:	**$590,243**	**$640,500**	**$705,536**	**$0**
Elections Staff				
Salaries & Wages	$900,348	$782,048	$1,089,691	$1,094,098
Employee Benefits	$341,438	$371,110	$378,598	$431,706
Travel	$0	$0	$10,242	$26,500
Operating Expenses	$4,879	$4,500	$386,019	$348,540
Other Services & Charges	$12,654	$25,000	$40,359	$25,000
Interdepartment Expense	$0	$0	$9,400	$10,000
Capital Outlay	$17,713	$13,500	$44,553	$15,500
Department Total:	**$1,277,034**	**$1,196,158**	**$1,958,862**	**$1,951,344**
Extension Center				
Salaries & Wages	$114,574	$115,524	$107,997	$119,124
Employee Benefits	$24,906	$25,096	$25,730	$25,801
Travel	$29,439	$32,536	$31,760	$29,282
Operating Expenses	$68,652	$44,205	$42,686	$36,803
Other Services & Charges	$208,590	$222,641	$245,372	$228,333
Interdepartment Expense	$1,129	$3,000	$7,000	$3,659
Capital Outlay	$0	$0	$8,500	$0
Department Total:	**$447,290**	**$443,002**	**$469,045**	**$443,002**
Fiscal Office				
Salaries & Wages	$170,505	$180,484	$183,732	$262,325
Employee Benefits	$65,081	$72,536	$79,783	$79,549
Travel	$4,018	$0	$0	$0
Operating Expenses	$6,775	$14,000	$2,500	$10,511
Interdepartment Expense	$0	$1,200	$1,980	$1,200
Capital Outlay	$3,312	$0	$1,200	$0
Department Total:	**$249,692**	**$268,220**	**$269,195**	**$353,585**
Purchasing				
Salaries & Wages	$268,846	$275,223	$272,048	$281,939
Employee Benefits	$112,650	$116,158	$115,320	$115,391
Travel	$120	$0	$0	$0
Operating Expenses	$17,924	$20,217	$18,944	$20,997
Interdepartment Expense	$0	$2,400	$2,160	$3,375
Capital Outlay	$2,627	$0	$0	$0
Department Total:	**$402,166**	**$413,998**	**$408,473**	**$421,702**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Public Information Officer				
Salaries & Wages	$72,839	$73,441	$74,076	$74,398
Employee Benefits	$27,373	$26,817	$30,376	$32,864
Travel	$221	$3,000	$3,000	$3,000
Operating Expenses	$896	$3,661	$3,661	$3,661
Department Total:	**$101,329**	**$106,919**	**$111,114**	**$113,923**
Insurance & Claims				
Employee Benefits	$149,243	$92,000	$150,000	$175,000
Operating Expenses	$313,067	$644,533	$356,430	$498,500
Other Services & Charges	$38,345	$49,500	$145,000	$170,000
Department Total:	**$500,655**	**$786,033**	**$651,430**	**$843,500**
General Government				
Travel	$1,839	$3,270	$3,000	$3,270
Operating Expenses	$455,199	$624,910	$508,000	$655,710
Other Services & Charges	$200,019	$177,000	$265,603	$286,100
Capital Outlay	$0	$400,000	$200,000	$450,000
Department Total:	**$657,057**	**$1,205,180**	**$976,603**	**$1,395,080**
Leases				
Operating Expenses	$146,370	$240,164	$250,000	$252,000
Department Total:	**$146,370**	**$240,164**	**$250,000**	**$252,000**
COBRA Insurance				
Employee Benefits	$72,361	$113,000	$107,350	$122,750
Department Total:	**$72,361**	**$113,000**	**$107,350**	**$122,750**
Contingency				
Capital Outlay	$0	$350,000	$0	$350,000
Contingency	$0	$93,600	$0	$1,093,600
Department Total:	**$0**	**$443,600**	**$0**	**$1,443,600**
Security				
Operating Expenses	$0	$225,000	$0	$190,000
Capital Outlay	$0	$15,642	$14,078	$16,000
Department Total:	**$0**	**$240,642**	**$14,078**	**$206,000**
River Parks Authority				
Other Services & Charges	$675,000	$675,000	$675,000	$675,000
Department Total:	**$675,000**	**$675,000**	**$675,000**	**$675,000**
Tulsa Area Emergency Management				
Other Services & Charges	$158,227	$158,227	$158,227	$155,571
Capital Outlay	$0	$27,000	$0	$0
Department Total:	**$158,227**	**$185,227**	**$158,227**	**$155,571**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
District Attorney - County Portion				
Travel	$7,549	$10,094	$9,085	$12,000
Operating Expenses	$26,294	$27,900	$29,750	$30,000
Other Services & Charges	$431,383	$536,739	$477,541	$492,201
Department Total:	**$465,227**	**$574,733**	**$516,376**	**$534,201**
Drug Court - County Portion				
Other Services & Charges	$0	$137,488	$137,488	$137,488
Department Total:	**$0**	**$137,488**	**$137,488**	**$137,488**
Excise & Equalization Board				
Salaries & Wages	$8,475	$8,500	$8,500	$8,500
Employee Benefits	$709	$949	$949	$949
Travel	$662	$1,000	$1,000	$1,000
Operating Expenses	$2,173	$3,150	$3,150	$3,150
Department Total:	**$12,018**	**$13,599**	**$13,599**	**$13,599**
County Treasurer				
Salaries & Wages	$644,326	$584,863	$524,349	$613,470
Employee Benefits	$236,240	$213,008	$189,833	$207,159
Travel	$4,800	$4,950	$4,825	$4,950
Operating Expenses	$265,762	$365,809	$344,517	$418,505
Interdepartment Expense	$45,013	$70,069	$67,204	$52,600
Capital Outlay	$12,172	$33,000	$23,951	$26,000
Department Total:	**$1,208,313**	**$1,271,699**	**$1,154,680**	**$1,322,684**
County Assessor				
Salaries & Wages	$2,450,392	$2,533,850	$2,471,476	$2,564,436
Employee Benefits	$948,020	$1,033,448	$954,700	$1,046,141
Travel	$42,584	$37,735	$46,300	$49,390
Operating Expenses	$183,408	$225,845	$208,850	$219,095
Interdepartment Expense	$664	$12,100	$14,500	$15,000
Capital Outlay	$41,159	$24,500	$130,000	$24,500
Department Total:	**$3,666,227**	**$3,867,478**	**$3,825,826**	**$3,918,562**
County Clerk				
Salaries & Wages	$1,510,851	$1,608,252	$1,609,629	$1,709,342
Employee Benefits	$603,045	$655,295	$653,918	$732,127
Travel	$4,800	$4,800	$4,800	$4,800
Department Total:	**$2,118,696**	**$2,268,347**	**$2,268,347**	**$2,446,269**
District Attorney - State Funds				
Operating Expenses	$147,890	$167,000	$170,000	$170,000
Interdepartment Expense	$63,569	$78,000	$75,000	$75,000
Department Total:	**$211,460**	**$245,000**	**$245,000**	**$245,000**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Sheriff				
Salaries & Wages	$5,181,476	$5,273,722	$5,154,123	$6,083,262
Employee Benefits	$2,341,158	$2,356,649	$2,387,512	$2,738,635
Travel	$73,022	$73,260	$42,200	$38,236
Operating Expenses	$240,633	$323,772	$385,087	$277,000
Other Services & Charges	$911,322	$1,025,237	$1,025,237	$650,000
Interdepartment Expense	$0	$32,000	$0	$0
Capital Outlay	$146,600	$95,000	$348,172	$17,250
Department Total:	**$8,894,211**	**$9,179,641**	**$9,342,332**	**$9,804,383**
Public Defender				
Operating Expenses	$26,681	$33,700	$27,800	$28,500
Interdepartment Expense	$148	$7,750	$7,000	$0
Capital Outlay	$7,477	$6,100	$12,500	$14,000
Department Total:	**$34,306**	**$47,550**	**$47,300**	**$42,500**
Juvenile Administration				
Salaries & Wages	$506,321	$540,560	$518,803	$561,478
Employee Benefits	$212,726	$234,773	$218,689	$241,598
Travel	$0	$125	$53	$125
Operating Expenses	$13,686	$29,470	$25,836	$30,410
Interdepartment Expense	$0	$0	$0	$0
Interdepartment Expense	$1,108	$15,600	$21,292	$19,000
Capital Outlay	$1,185	$2,250	$2,900	$2,250
Department Total:	**$735,026**	**$822,778**	**$787,573**	**$854,861**
Juvenile Probation				
Salaries & Wages	$1,066,979	$1,090,582	$1,044,929	$1,097,421
Employee Benefits	$504,020	$530,236	$491,627	$522,772
Travel	$83,546	$84,600	$98,651	$103,800
Operating Expenses	$121,022	$141,385	$142,075	$143,956
Interdepartment Expense	$59,245	$61,800	$59,244	$69,100
Capital Outlay	$3,280	$4,900	$30,000	$4,900
Department Total:	**$1,838,092**	**$1,913,503**	**$1,866,526**	**$1,941,949**
Juvenile Intake				
Salaries & Wages	$543,210	$582,120	$531,623	$597,176
Employee Benefits	$239,564	$284,574	$223,695	$263,776
Travel	$0	$420	$0	$0
Operating Expenses	$1,276	$1,100	$5,100	$1,100
Department Total:	**$784,049**	**$868,214**	**$760,418**	**$862,052**
Juvenile Capital Projects				
Capital Outlay	$0	$2,920,225	$0	$2,920,225
Department Total:	**$0**	**$2,920,225**	**$0**	**$2,920,225**

	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Juvenile Lakeside Home				
Salaries & Wages	$773,476	$832,920	$891,761	$889,804
Employee Benefits	$305,637	$374,486	$359,505	$371,300
Travel	$4,603	$84,900	$31,921	$50,900
Operating Expenses	$45,040	$74,280	$69,064	$61,174
Interdepartment Expense	$354	$1,000	$0	$1,000
Capital Outlay	$749	$6,750	$6,750	$6,250
Department Total:	**$1,129,859**	**$1,374,336**	**$1,359,001**	**$1,380,428**
Court Clerk				
Salaries & Wages	$4,081,107	$4,298,782	$4,261,600	$4,480,675
Employee Benefits	$1,783,473	$2,107,110	$1,935,100	$2,029,796
Travel	$5,771	$7,230	$6,600	$6,987
Operating Expenses	$2,129	$3,000	$1,500	$2,430
Department Total:	**$5,872,480**	**$6,416,122**	**$6,204,800**	**$6,519,888**
INCOG				
Other Services & Charges	$839,000	$839,000	$839,000	$839,000
Department Total:	**$839,000**	**$839,000**	**$839,000**	**$839,000**
County Audit				
Operating Expenses	$192,757	$512,386	$512,386	$512,386
Department Total:	**$192,757**	**$512,386**	**$512,386**	**$512,386**
Designated Reserves				
Interdepartment Expense	$0	$250,000	$0	$150,000
Contingency	$0	$1,000,000	$0	$1,275,000
Department Total:	**$0**	**$1,250,000**	**$0**	**$1,425,000**
Grand Total General Fund	**$56,196,424**	**$67,471,289**	**$61,715,481**	**$70,118,160**

Financial Summaries

County General Fund Major Organizational Units Overview

General Fund Overview

Elected Official Units

County Commissioners

County Assessor

County Clerk

County District Attorney

County Treasurer

County Sheriff

Court Clerk

Non-Elected Units

Human Resources

Public Information/Governmental Affairs

Administrative Services

Information Technology

Social Services

Election Board

Budget Board Fiscal Officer

Budget Board Purchasing

OSU Extension Center

Parks Department

Juvenile Bureau of the District Court

Building Operations

TAEMA

River Parks Authority

INCOG

Excise Board

State Auditor

Engineering Division

Inspections Division

Levee District

Public Defender

Elected Official Units

County Commissioners

County Assessor

County Clerk

County District Attorney

County Treasurer

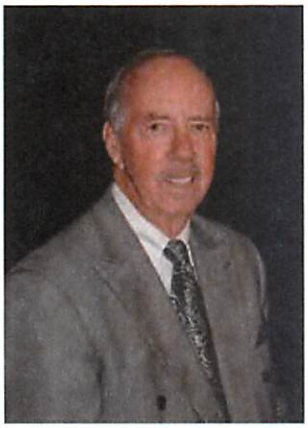
Court Clerk

County Sheriff

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 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.

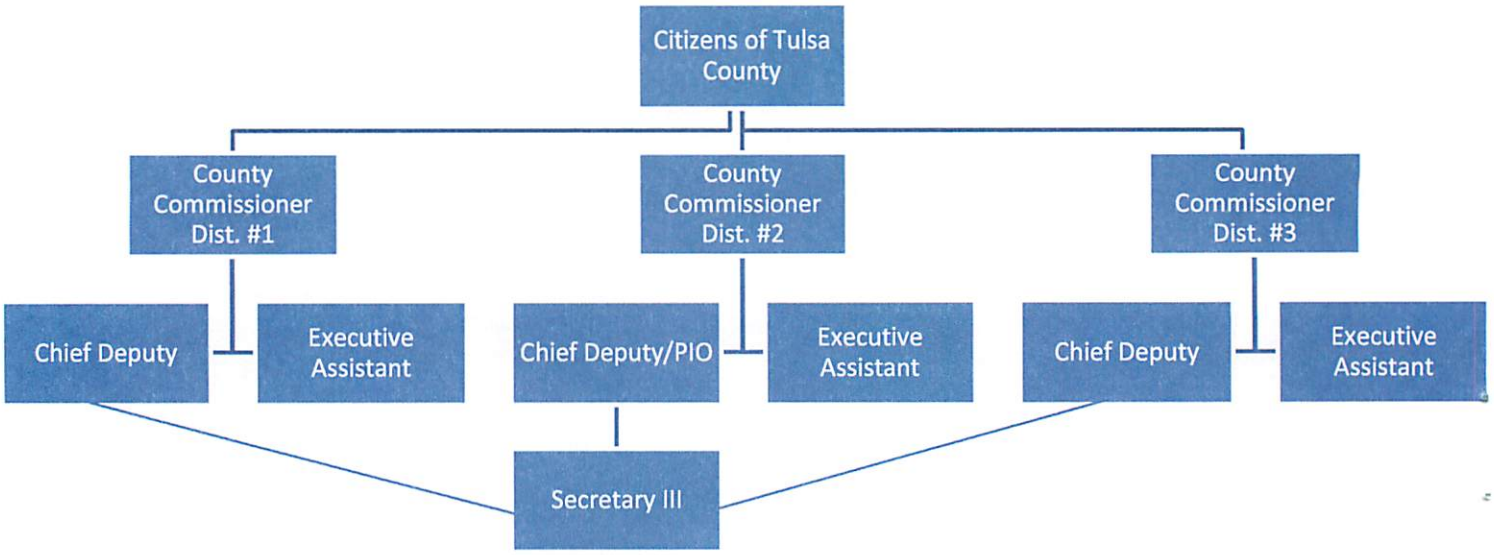
The County Commission is responsible for approving all bills and claims.

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.

General Fund Elected Officials

County Commissioners	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$594,918	$603,177	$670,778	$699,999
Employee Benefits	$213,571	$215,598	$244,428	$258,564
Travel	$28,025	$35,700	$35,500	$39,600
Operating Expenses	$3,038	$3,000	$2,900	$2,900
Interdepartment Expense	$507	$2,400	$2,400	$2,400
Capital Outlay	$0	$1,000	$1,000	$1,000
Section Total:	**$840,059**	**$860,875**	**$957,006**	**$1,004,463**
Department Total	**$840,059**	**$860,875**	**$957,006**	**$1,004,463**

Organizational Chart for Board of County Commissioners Staff



Performance Measures FY 2014- 2015 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

Board of County Commissioners

D, LM or M	Performance Measures	2012 Actual	2013 Actual	2014 Projected
M &D	# of Board of County Commissioners' meetings held (1/month mandatory)	53	56	53
D	# of Board of County Commissioners' Management Conferences held	9	12	12
D	# of Jobs added in Tulsa Area as result of partnership with Tulsa Regional Chamber		5,998	2,500

Tulsa County Commissioners

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

Accomplishments for FY 2013-2014

The most significant accomplishment for FY 2013-2014 was the successful recruitment of the Macy's fulfillment center near the Cherokee Industrial Park. The 1.3 million sq. ft. facility will bring hundreds of full and part-time jobs to the area.

Once again, several infrastructure projects were completed throughout District 1 including the resurfacing of 97th E. Ave. (Mingo Rd.) from 116th St. N. to 96th St. N. This project was completed as a result of funding from the Cherokee Nation and the labor and equipment from Tulsa County. Additionally, WATCO (SKO railroad) donated new concrete planks to make the transition over the railroad much smoother. Finally, the City of Owasso agreed to annex the two miles of roadway and maintain the road into the future.

Tulsa County also returned to better maintenance practices by reinstituting the "chip/seal" process on roads in "fair" condition. In District 1, ten miles were resurfaced through this process.

Tulsa County was once again recognized for our pursuit of greater transparency in government. Sunshinereview.org awarded the county its "Sunny Award" for the fifth straight year.

Tulsa County once again earned the Government Finance Officers Association's "Distinguished Budget Presentation Award."

Goals for FY 2014-2015

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 and the facilities are being designed, Tulsa County should continue our efforts to finish this project.

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

Find ways to reduce turnover rates throughout Tulsa County government.

Key Trends and Challenges for FY 2014-2015

Virtually flat ad valorem and fuel tax revenue will continue to hurt the budget.

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.

Tulsa County Commissioners

Tulsa County Commissioner, District 2: Karen Keith

Accomplishments for FY 2013-2014

Presented a package to Tulsa County voters to address the need for a new Juvenile Justice Center and improvements to the David L. Moss Criminal Justice Center.

Created a solution for fire protection in Oakhurst by partnering with the Berryhill Fire Protection District to provide these essential services.

Cooperated with the Cities of Glenpool and Jenks along with District 3 Commissioner Ron Peters to resurface 121st Street South between Highway 75 and Elwood, a major commuter corridor for citizens of south Tulsa County.

Worked with the U.S. Economic Development Administration, Oklahoma Department of Transportation and the City of Sapulpa to continue development of a large industrial park in southwest Tulsa County. The park has already sold several tracts of land to future tenants and infrastructure continues to develop.

Held a major tire clean up and recycling event in Oakhurst where more than 1,000 tires were recycled, and several tons of debris and waste were removed.

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

Goals for FY 2014-2015

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

Work with Tulsa County Parks Department on funding and/or alternatives to our aging stock of swimming pools.

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

Work with the Oklahoma Turnpike Authority, Department of Transportation and city governments as well as area tribal leaders to advance the Gilcrease Expressway.

Work with local leaders to find solutions for funding construction of low water dams on the Arkansas River.

Continue to add hybrid or alternative fuel vehicles to the County fleet by working with the Clean Cities Program.

Work with the Muscogee Creek Nation to identify roads in District 2 that are of common concern to pool resources for infrastructure improvements.

Oakhurst Cleanup Project

Key Trends & Challenges for FY 2014-2015

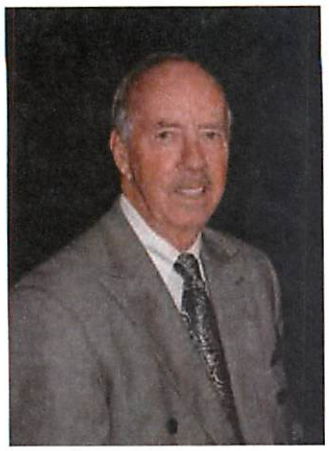
Tulsa County has significant infrastructure needs including a backlog of road and bridge repairs and replacement. Counties rely on motor fuel taxes for road funds, and the revenue is being outpaced by the needs here in Tulsa County.

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

With flat revenues from ad valorem taxes, Tulsa County continues to operate in tight budget conditions. This will continue for the foreseeable future.

Counties and municipalities miss out on revenue every year due to internet purchases. Many internet retailers do not collect sales taxes, which results in an eroded tax base and impact to core services.

Oakhurst Cleanup Project



Tulsa County Commissioners

Tulsa County Commissioner, District 3: Ron Peters

Accomplishments for FY 2013-2014

New Chip & Seal Road Improvement Process Faster and More Economical for Tax Payers – In 2013, we started using a new road paving process called "chip & seal." This process is a much more affordable way to repair county roads in less time. The roads are prepped, and then layered in an emulsion substance that is mixed with recycled tires to provide a more pliable surface. This layer is then covered with 3/8 inch of limestone chips, then another layer of emulsion. The end result resembles an asphalt surface with a lot less work, lasting for 5-8 years with minimal disruption to the people living in the area. The chip & seal process is $25,000 in material costs per mile, as opposed to asphalt at $85,000 material costs per mile. District 3, along with our Highway Construction Crew, chipped 8 miles of road and finished the job in 3 days.

Working Together - Occasionally the County has the opportunity to help area schools or municipalities in joint projects where they lack the equipment and financial resources to complete some much needed improvements. Just such an opportunity arose when the Liberty High School superintendent approached District 3 asking for assistance with resurfacing their parking lot. The project was complicated due to a significant amount of electrical cable, and a gas line running under the parking lot. The County worked with our contractors to secure reasonable material costs for the school to purchase, prepped the site, solved a drainage issue and repaired a turnaround for buses. Our assistance ensured a well-designed parking lot that would last for years to come.

121st Street Received a New Asphalt Overlay - Due to increased traffic to and from the Glenpool area, an asphalt overlay was required on 121st between S. Elwood and Hwy 75. District 2 provided the drainage work needed, and District 3 conducted the overlay work.

Keeping County Roads Safe for Winter Driving - After bitter cold, ice, sleet and snow this winter, our road crews were looking forward to some sunshine. The crews used over 280 tons of sand/salt mix in Tulsa County's District 3 alone. Our crews work long hours, in severe weather conditions, trying to make driving conditions on our County roads safer. They focus their efforts on bridges, intersections, and hills, and then redirect to secondary streets as well as provide occasional assistance to the City of Bixby's sand/salt crews. They deserve our appreciation for their efforts to make our roads safer in bad weather.

Goals for FY 2014-2015

Creating Better Visibility for Safety **-** Prep work is under way on S. Mingo Road between 151st and 161st. This mile section has been scheduled for an asphalt overlay since construction of the new school building. At the same time, we needed to address a safety issue that existed due to an unused railroad track levee that hampered visibility for the traffic moving north and south. To fix the problem, our crews removed the levee, leveled the road, and removed the unused railroad tracks. Since this stretch of road is heavily traveled, with both car, truck and bus traffic, we will make the asphalt overlay 4 inches instead of the customary 3 inches.

Bixby, Tulsa County Working Together **-** District 3 is working with the City of Bixby to improve the road system in the Bixby Cemetery. The project is challenging due to the various road widths throughout the cemetery, and the need for the workers to take great care to ensure nothing is damaged or disturbed during the process. Bixby is prepping the roads and paying for materials while District 3 is doing the road work. The County Construction Crew from Owasso is also doing road work on 141st Street between Memorial and Sheridan for the City of Bixby, as well as a section of 151st east of Memorial.

Ongoing Maintenance Always an Issue – Consistent with the maintenance project plans for District 3, our focus will be on repairs and smaller overlay projects. Our District 3 Highway Superintendent, Robbie Thompson, will continue to work with Tom Rains, our County Engineer to address needed maintenance. Other ongoing projects include installation of tin horns in driveways, ditching, patching, occasional tree trimming, storm maintenance and mowing projects as time allows.

On a broader scale, I will continue to work to provide better Juvenile Justice Facilities so our youth who have been abused or neglected, and are there due to no fault of their own, will have their problems resolved in a much more rapid manner. And, for the juveniles that are there because they have behaved poorly or committed a crime, to work to rehabilitate them while there is still a chance to turn them into productive and law abiding adults.

Likewise, I will continue to work to see that those in our County Jail with mental health issues will have those concerns addressed while in the Jail. These people will not be in jail forever, so we need to make sure that when they are released their mental health issues have been addressed and they are much less likely to reoffend.

Finally, I will continue to be responsive to my constituents and the Cities in Tulsa County District 3.

Key Trends and Challenges for FY 2014-2015

- Rising Health Care Costs
- Attracting and Retaining County Employees
- Appropriate Reimbursement for Jail inmates from the Department of Corrections and the City of Tulsa
- Revenue shortfalls due to State shifting program funding to the Counties
- Funding needed infrastructure repairs on aging County properties

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.

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 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 tax monies.

County Assessor's Office

County Assessor	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$2,450,392	$2,533,850	$2,471,476	$2,564,436
Employee Benefits	$948,020	$1,033,448	$954,700	$1,046,141
Travel	$42,584	$37,735	$46,300	$49,390
Operating Expenses	$183,408	$225,845	$208,850	$219,095
Interdepartment Expense	$664	$12,100	$14,500	$15,000
Capital Outlay	$41,159	$24,500	$130,000	$24,500
Section Total:	**$3,666,227**	**$3,867,478**	**$3,825,826**	**$3,918,562**
Department Total	**$3,666,227**	**$3,867,478**	**$3,825,826**	**$3,918,562**

Accomplishments for Fiscal Year 2013- 2014:

A major enhancement of the Assessor website was the "Similar Properties" function. This allows property owners not only to research information about their own property, but it also allows them to compare the Assessor's value on their property with sales and values of other properties in their neighborhoods. While this is a convenient and valuable tool for property owners, it has the added benefit that it frees up Assessor personnel to help taxpayers in other areas.

The Assessor's appraisal staff completed their review of exempt property in Visual Inspection Area III ahead of schedule. This has allowed for a catch-up in Visual Inspection Area I and an early start on Visual Inspection area IV.

The Assessor's Office introduced a new employee cross training program. New employees are required to complete the seven statutory Assessor Accreditation classes taught by Oklahoma State University. After achieving their Advanced Accreditation, the employees begin a training rotation in each Assessor's Office department. It is a task based training program, requiring that the employee actually learn to perform a defined set of tasks before moving to the next department.

Goals for Fiscal Year 2014- 2015:

Implement the next major version of the Assessor's RealWare Computer Assisted Mass Appraisal (CAMA) system.

Complete the four-year review of tax exempt properties in the county and transition the process to the regular appraisal staff where it will become a normal function of the Residential and Commercial Appraisal Departments.

Implement an employee leadership program. This program is intended to create and maintain a pool of employees with the aptitude and training necessary to fill management positions as they come available.

Trends and/or Challenges Impacting the Assessor's Office:

Effective in the 2013 tax year, the voters passed a state question eliminating property tax on intangible personal property. As a result, there was a significant negative impact in value and taxes in 2013, primarily in centrally assessed property. It is anticipated that the negative impact at the central level will continue and may increase. It is further anticipated that property owner challenges at the locally assessed level will increase, with a corresponding possibility of additional law suits in district court.

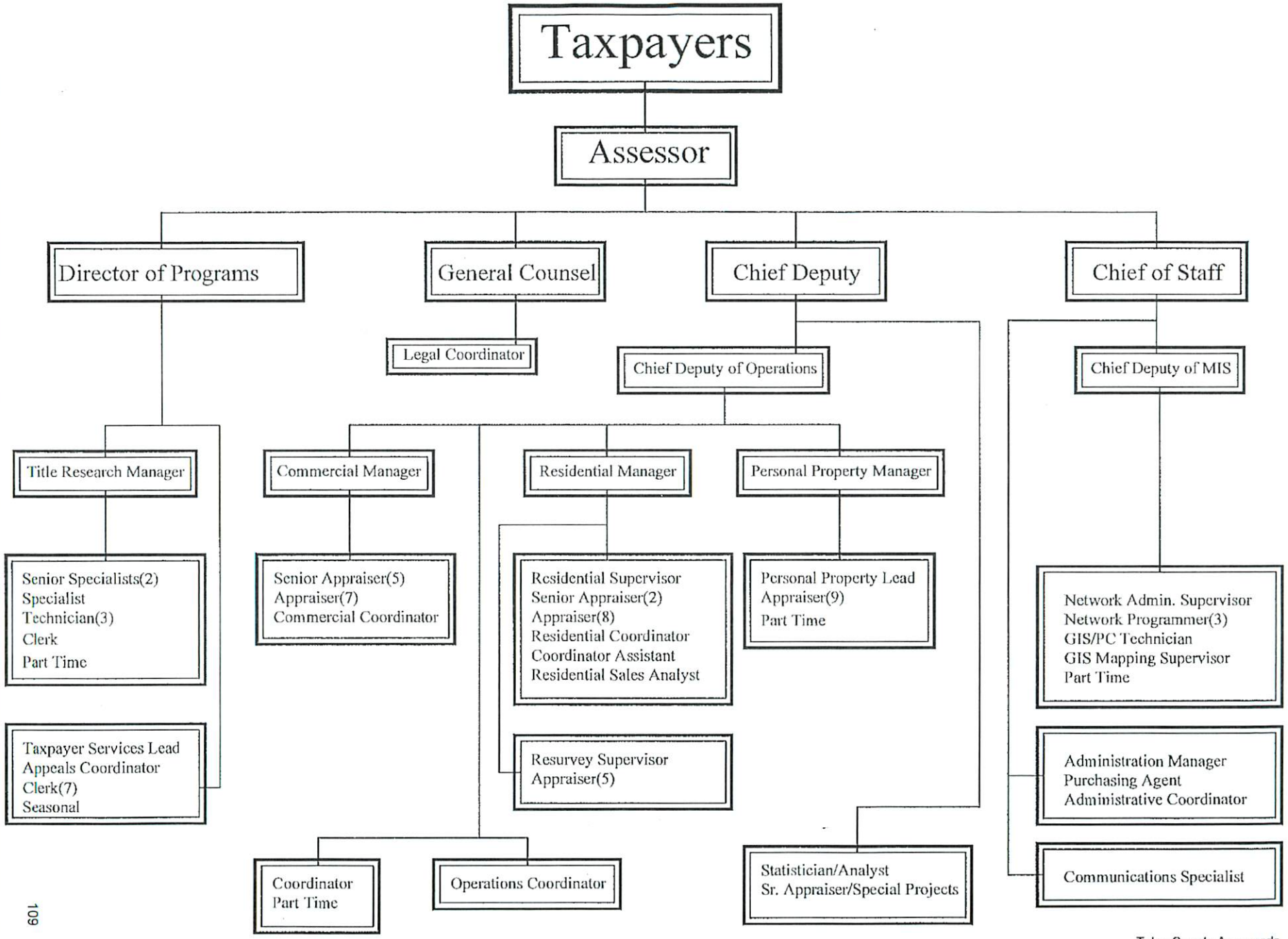
Property values across the county are increasing at a faster rate than in recent years. Although this is not nearly what was experienced prior to the real estate slump beginning in 2008/2009, it is necessary to plan as if the trend will continue to accelerate. Given that it takes at least two years (valuation cycles) for new employees to become adequately trained and experienced in order to manage their expected workload, the Assessor's Office is reviewing these requirements and developing the plans necessary to meet the prospective increase.

Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Assessor

D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 Projected	2013 Actual	2014 Projected
M	Building Permits Worked	6,614	9,187	9,600	9,589	9,690
M	Informal Appeals Prepared and Heard	3,262	3,467	3,500	2,587	3,300
M	Deeds Processed	25,132	27,583	28,000	31,135	31,500



Tulsa County Assessor's Organization Chart

Revised 5.14.2014

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 material men'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 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 an annual financial report.

County Clerk's Office

County Clerk	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$1,510,851	$1,608,252	$1,609,629	$1,709,342
Employee Benefits	$603,045	$655,295	$653,918	$732,127
Travel	$4,800	$4,800	$4,800	$4,800
Section Total:	**$2,118,696**	**$2,268,347**	**$2,268,347**	**$2,446,269**
Department Total	**$2,118,696**	**$2,268,347**	**$2,268,347**	**$2,446,269**

Tulsa County Clerk's Office

Accomplishments for FY 2013-2014

Moved our microfilm storage location, saving $7,500.00 per year, and securing a safer environment for our records.

Completed full indexing of our land records back to 1934.

Started the process of renewing for future preservation the old BOCC minute books, securing them in fire and water resistant covers.

Received a Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Comprehensive Annual Financial Reports for Tulsa County and the Tulsa County Retirement System.

Goals for FY 2014-2015

Purchase and implementation of New Land Records Software.

Implement the use of Credit Cards for our Recording Department.

Continue employee training and development, and CGLC accreditation for new employees.

Complete land records indexing to 1907.

Begin cleaning and rebinding the Recording Department's tract indexes for continued use and preservation.

Make available digitized plats back to statehood.

Key Trends and Challenges for FY 2014-2015

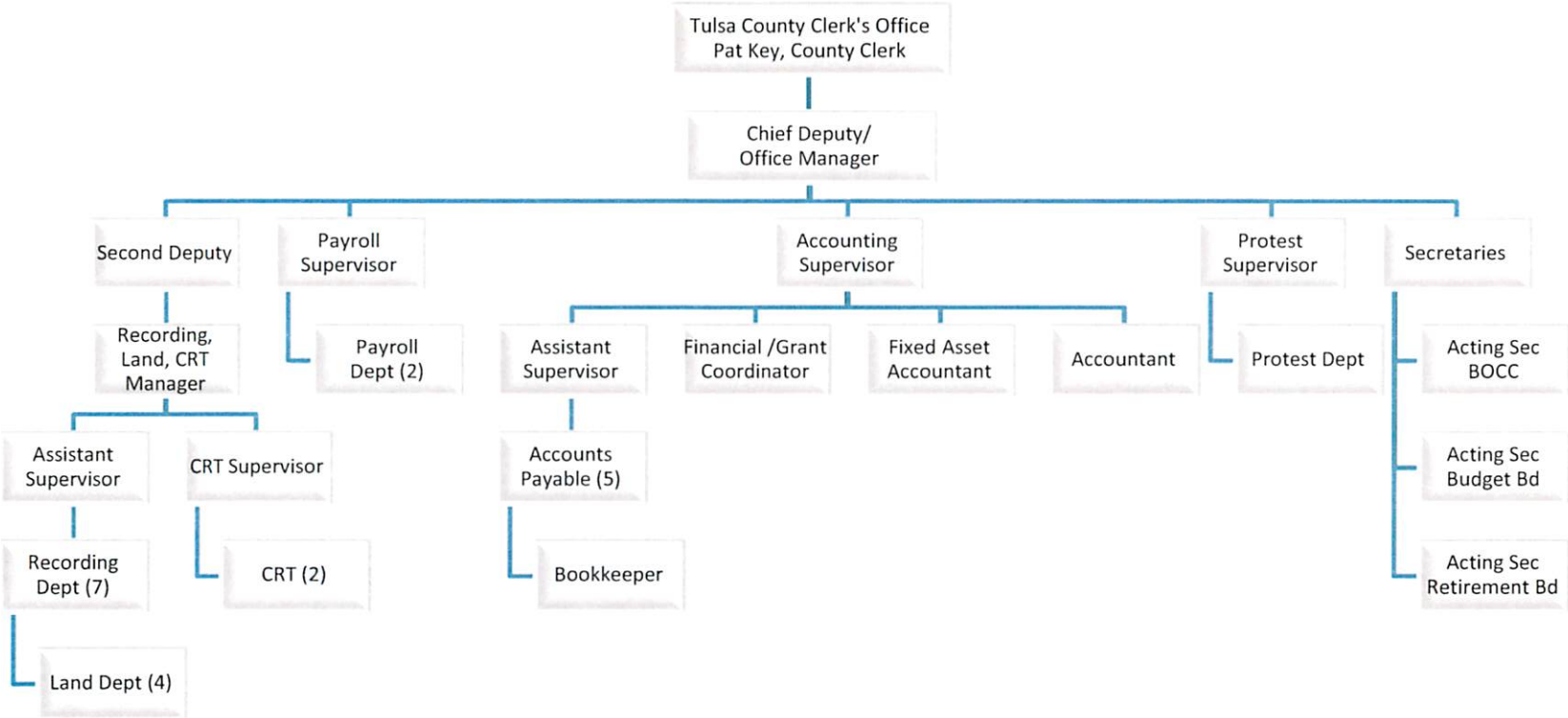
The County Clerk has the task of recording and archiving the major records for Tulsa County. One of the challenges today is keeping up with the demands of changing technology, successfully securing and archiving, for the purpose of retrieval and preservation, multiple types of documents.

Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

County Clerk

D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 Projected	2013 Actual	2014 Projected
M	Number of Purchase Orders Processed	22,838	23,363	24,555	23,929	24,767
M	Number of Invoices Processed	33,493	34,394	33,478	34,989	34,884
M	Number of Land Records Filed	173,898	182,209	187,218	190,045	185,000
D	Equalization Board Formal Protests Processed	242	398	425	187	190


Tulsa County Clerk's Office
Pat Key, County Clerk
Chief Deputy/
Office Manager
Second Deputy
Payroll Supervisor
Accounting Supervisor
Protest Supervisor
Secretaries
Recording, Land, CRT Manager
Payroll Dept (2)
Assistant Supervisor
Financial /Grant Coordinator
Fixed Asset Accountant
Accountant
Protest Dept
Acting Sec BOCC
Assistant Supervisor
CRT Supervisor
Accounts Payable (5)
Acting Sec Budget Bd
Recording Dept (7)
CRT (2)
Bookkeeper
Acting Sec Retirement Bd
Land Dept (4)

Tulsa County District Attorney's Office

Tulsa County District Attorney: Tim Harris

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, District Attorney Tim Harris and his staff of prosecutors literally serve as the people's attorneys. Elected by Tulsa County voters in 1998, Harris and his assistants are responsible for reviewing police and law enforcement investigators to determine whether the facts and the law warrant filing an information (or charge) to initiate a criminal prosecution against a named person.

There are 50 attorneys and a total staff of 122 public servants working under the District Attorney's direction. They prosecute criminals, work on behalf of victims, collect more than $1 million annually in bogus check restitution for small businesses in Tulsa County, advocate for deprived and neglected children, and promote crime prevention and intervention. The District Attorney also represents Tulsa County and its Officials and Boards in all civil legal matters. These are a few of the many jobs Harris and his staff perform as ministers of justice.

Successful prosecution of criminal cases relies on effective police work and the cooperation of victims and witnesses. While prosecuting criminals is a main function, crime prevention is also a goal. Programs to protect everyone, from children to senior citizens have been implemented to keep the community safe. The fight against crime will only be won if everyone will work together.

District Attorney's Office

District Attorney - County Portion	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Travel	$7,549	$10,094	$9,085	$12,000
Operating Expenses	$26,294	$27,900	$29,750	$30,000
Other Services & Charges	$431,383	$536,739	$477,541	$492,201
Section Total:	**$465,227**	**$574,733**	**$516,376**	**$534,201**

District Attorney - State Funds	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$147,890	$167,000	$170,000	$170,000
Interdepartment Expense	$63,569	$78,000	$75,000	$75,000
Section Total:	**$211,460**	**$245,000**	**$245,000**	**$245,000**
Department Total	**$676,686**	**$819,733**	**$761,376**	**$779,201**

Tulsa County District Attorney's Office

FY 2013 - 2014 Accomplishments

Liability for County officials was minimized by effective brief writing and motion practice which resulted in the dismissal of several cases (including tax protests of the Tulsa County Budget) before any discovery was conducted.

The Civil Division issued 58 legal opinions (not including informal inquiries), handled 17 EEOC charges, 223 expungement cases and numerous other forms of potential litigation for County officials.

Civil Division attorneys prevented litigation by reviewing over 404 contracts, resolutions and other legal documents for County officials. Taxpayer funds were safeguarded further by reviewing 50 tort claims.

The Civil Division also prepared and filed 120 BOCC Answers and 89 Treasurer Answers to Foreclosures, Quiet Titles, Eminent Domain, and Condemnation cases in Federal and State Court.

The Civil Division also represented the Election Board throughout the Shelly Boggs investigation, acting as a liaison between the Tulsa County Election Board, State Election Board and the Tulsa County Sheriff's Office.

The Civil Division also represented the Election Board in an election protest regarding an election recount which included presenting Tulsa County Sheriff's Deputies and election employees in Court as witnesses and overseeing and providing legal advice on site (Election Board and Faulkner Building) for several days during these proceedings.

The Civil Division began work with the Tulsa County Sheriff's Office in an attempt to recover costs of housing DOC-ready inmates and to initiate litigation to force DOC to timely receive their inmates.

The Civil Division processed 12 Board of Equalization tax protests, filed 21 motions to quash subpoenas, 2 out-of-state witness requests, 191 lis pendens cases for the Treasurer's June Resale, and responded to numerous open records request.

The Civil Division responded to hundreds of verbal inquiries from County officers and employees by providing written and oral legal opinions.

The Civil Division continues to provide daily legal advice and direction to all officers, employees and Boards associated with Tulsa County.

FY 2014 - 2015 Goals

To attend legal training in all areas relevant to the representation of County officials.

To lessen the turn-around time it takes to respond to clients' questions/issues in the form of legal opinions.

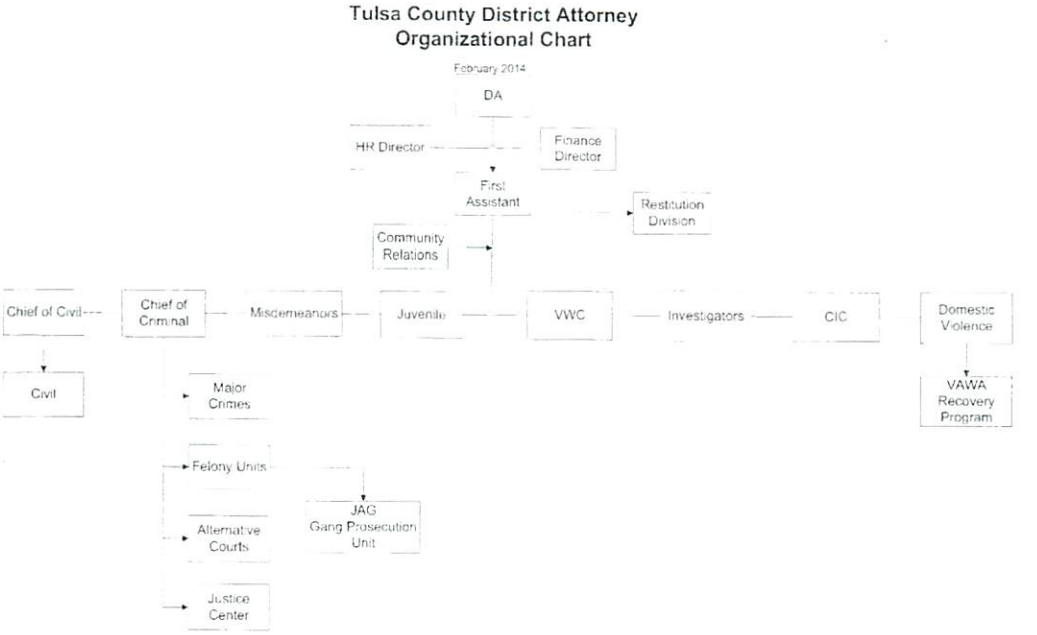
To streamline internal database records and improve search capabilities to better serve clients.

To increase the number of cases which are dismissed during motion practice prior to the discovery stage.

To continue to strive to implement strategies and protocols that provide the highest and most professional level of legal service possible to Tulsa County's officers and employees.

FY 2014-2015 Challenges/Key Trends

The Civil Division is faced with the challenge of meeting the legal needs of county officials promptly while in a time of rising litigation. We continue to see a stream of 42 U.S.C. § 1983 and employment and labor lawsuits. Employment law continues to be one of the most complex and rapidly changing areas of law. The challenge is for our division to obtain 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 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

District Attorney

D, LM or M	Civil Department - Performance Measures Below:	FY2013 Projected	FY2013 Actual	FY2014 Projected
M	Prepare answers in which the Tulsa BOCC is a named party	135	131	135
M	Issue legal opinions for all County Departments	55	52	58
M	Review contracts for all County Departments	320	318	325

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, 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 full invested daily and are either fully collateralized by government securities or are FDIC insures, 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.

County Treasurer's Office

County Treasurer	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$644,326	$584,863	$524,349	$613,470
Employee Benefits	$236,240	$213,008	$189,833	$207,159
Travel	$4,800	$4,950	$4,825	$4,950
Operating Expenses	$265,762	$365,809	$344,517	$418,505
Interdetment Expense	$45,013	$70,069	$67,204	$52,600
Capital Outlay	$12,172	$33,000	$23,951	$26,000
Section Total:	**$1,208,313**	**$1,271,699**	**$1,154,680**	**$1,322,684**
Department Total	**$1,208,313**	**$1,271,699**	**$1,154,680**	**$1,322,684**

Tulsa County Treasurer's Office

Accomplishments for FY 2013 - 2014

The Treasurer's office achieved the highest ad valorem collection rate, expressed as collections within the year of levy as a percentage of levy, in the past ten years. The Treasurer's cost per dollar of collections apportioned was 16% less than ten years ago.

The Treasurer's office processed 23,320 sales tax rebates to qualified seniors residing in Tulsa County.

The Treasurer's office began migrating automated processes from a legacy mainframe platform onto a new operating platform.

Goals for FY 2014 - 2015

A major goal of the office of the Tulsa County Treasurer for Fiscal Year 2014-2015 is to finalize migration of our automated processes from an existing mainframe system onto a new operating platform.

The Treasurer's office will continue to strive for the very highest level of professional, friendly, and efficient service to the taxpayers of Tulsa County.

Key Trends and Challenges for FY 2014 - 2015

The key trends and challenges impacting or expected to impact the office of the Tulsa County Treasurer, stated in conjunction with the budgetary process for fiscal year 2014-2015, are as follows:

The biggest challenge for the Treasurer's office, in the upcoming fiscal year and beyond, is to finalize migration of our existing automated processes to a new operating platform without disruption of efficient, high quality service to the taxpayers of Tulsa County.

Additionally, 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.

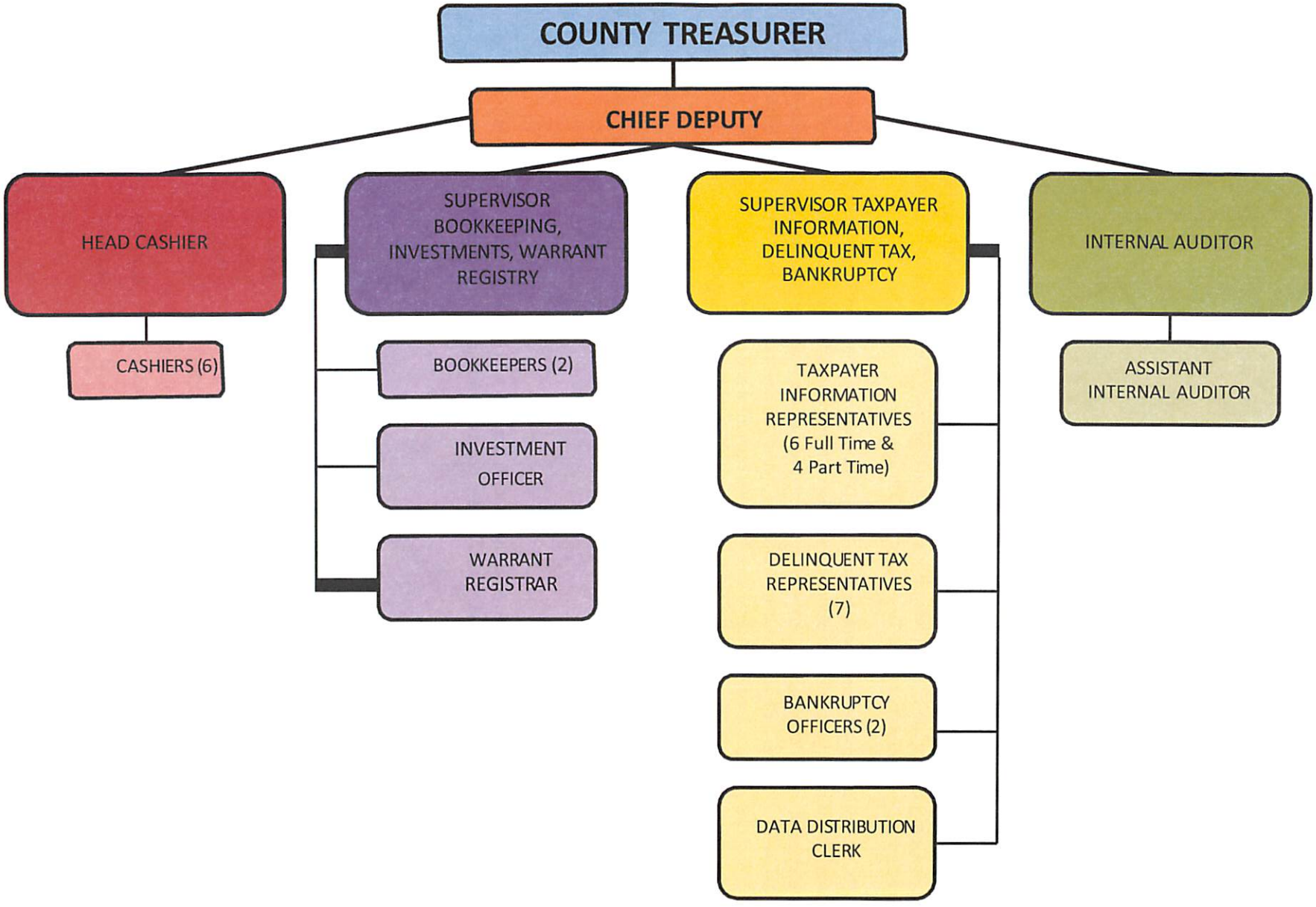
Performance Measures for Tulsa County Treasurer

Fiscal Year	Total Non-Capital Expenditures All Funds	Total Taxes, Special Assessments, Interest, And Fees Apportioned	Dollar Expended Per Dollar Apportioned
FYE 6/30/2013	3,703,641.72	653,057,780.49	0.00567

During the fiscal year ended June 30, 2013, the Treasurer's office processed payments on 320,213 tax accounts.

During the fiscal year ended June 30, 2013, the Treasurer's office registered 80,107 warrants and vouchers.

TULSA COUNTY TREASURER ORGANIZATIONAL CHART



Tulsa County Court Clerk

Tulsa County Court Clerk:
Sally Howe Smith

Pursuant to Oklahoma State Statues, 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.

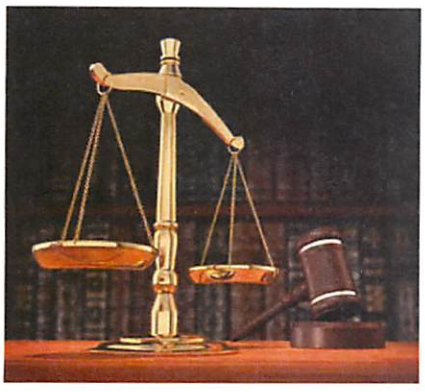
The Court Clerk also provides personnel for thirty-three (33) District, Associate and Special Judges, maintains statistics regarding the filing and disposition of all cases, and collects statutory fines, fees, and forfeitures. A portion of all fines, fees and forfeitures collected by the Clerk is the 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.

Court Clerk's Office

Court Clerk	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$4,081,107	$4,298,782	$4,261,600	$4,480,675
Employee Benefits	$1,783,473	$2,107,110	$1,935,100	$2,029,796
Travel	$5,771	$7,230	$6,600	$6,987
Operating Expenses	$2,129	$3,000	$1,500	$2,430
Section Total:	**$5,872,480**	**$6,416,122**	**$6,204,800**	**$6,519,888**
Department Total	**$5,872,480**	**$6,416,122**	**$6,204,800**	**$6,519,888**



Tulsa County Court Clerk

Accomplishments for FY 2013 - 2014

Gross earnings reported on State Judicial Fund: Tulsa County=$13,261,433.94; Oklahoma County=$13,147,531.21. Tulsa County files fewer cases than Oklahoma County.

Collections resulting from Aberdeen Collections now total $18,964,179.75. These are additional collections as a result of the Supreme Court allowing Tulsa County Court Clerk's office to pilot this effort in Sept. 2006.

Updated Jury Assembly Room through County Capitol Improvement monies. Needed additional seating, handicapped restrooms, and additional electrical access have made this a more comfortable atmosphere and allowed more amenities to jurors.

Maintained standard of excellence despite low staffing and turnover rate of employees.

Goals for FY 2014 - 2015

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

Successful conversion to Statewide Computer System for all Oklahoma State Courts. Tulsa will be the first large county after the implementation is accomplished in 3 very small counties.

Resolution of conversion issues transitioning present system to new system.

Continue destruction of old court records under archaic statutes; very labor intensive, requiring a review of many cases.

Work toward a better method of identifying proper party to receive money left in case. Examples: In foreclosure cases, once the property has been sold, the attorney's work is complete, leaving funds in the case. Cash bonds in domestic and criminal cases are frequently forgotten.

Key Trends and Challenges for FY 2014 2015

Impending work on conversion issues.

Low starting salaries and infrequency of substantive raises. Salaries below Municipal and Federal Court Clerks' offices.

Depressed economy has created a "garnishment mining" in old cases by collection attorneys in Oklahoma and Arkansas. Due to low statutory fees for mailing, this increased workload is not "profitable" when factoring employee labor. Increase in garnishment is likely to continue to increase in current economy; low fees make it "profitable" for collection attorneys to shift their workload to Court Clerks.

Increase in parties handling legal matters "pro se" (acting as their own attorney). Neither Court Clerks nor Courts can practice law for them, resulting in frustration on both sides. It is labor intensive and frequently done at no filing costs if the Courts approve their pauper's affidavits.

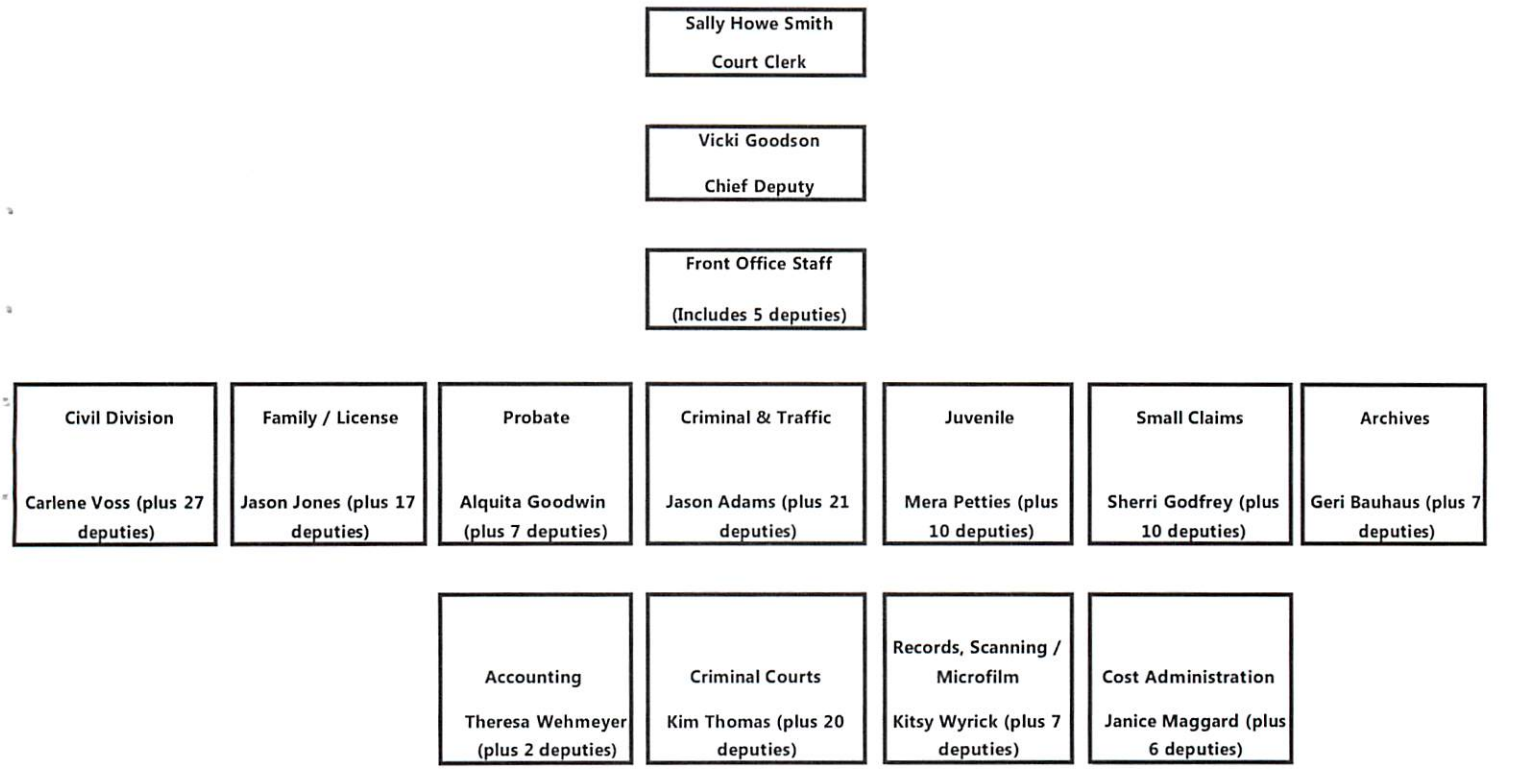
Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Court Clerk

D, LM or M	Performance Measures		2012 Actual	2013 Actual	2014 Projected
	Type of Filing	**Division**			
M	Civil over $10K	Civil	6,671	5,887	6,279
M	Civil under $10K	Civil	10,258	7,820	9,039
M	Civil other Relief/Civil Orders	Civil	1,550	1,487	1,518
M	Civil Administrative	Civil	22	23	22
M	Criminal Felony	Criminal & Traffic	5,917	6,410	6,163
M	Criminal Misdemeanor	Criminal & Traffic	6,251	6,101	6,176
M	Criminal Miscellaneous	Criminal & Traffic	255	275	265
M	Traffic	Criminal & Traffic	15,352	20,354	17,853
M	Youthful Offender	Criminal & Traffic	51	47	49
M	Criminal Property Recovery	Criminal & Traffic	192	120	156
M	Search Warrants	Criminal & Traffic	559	736	647
M	Wildlife	Criminal & Traffic	70	22	46
M	Criminal No File (NF)	Criminal & Traffic	8,024	9,092	8,558
M	Criminal Writ of Habeas Corpus (WH)	Criminal & Traffic	0	1	1
M	Beverage License	Family & License	582	610	596
M	Divorces	Family & License	3,498	3,354	3,426
M	Paternity	Family & License	417	432	424
M	Minister's Credentials	Family & License	515	531	523
M	Marriage License	Family & License	4,526	4,393	4,459
M	Protective Order	Family & License	3,970	4,106	4,038
M	Closing Out Sale	Family & License	1	1	1
M	Family Miscellaneous	Family & License	1,795	1,561	1,678
M	Process Servers State	Family & License	62	55	58
M	Transient Merchant License	Family & License	0	0	0
M	Process Servers County	Family & License	17	79	48
M	Order for Child Support/Cust Dept	Family & License	28	33	31
M	Judges Fee for Marriage License	Family & License	838	682	760
M	MRFD-Misc Receipts	Family & License	12	12	12
Federal Mandate	Passports	Front Office	3,592	3,680	3,636
M	Juvenile Deprived	Juvenile	461	544	503
M	Juvenile Show Cause (Child need shelter)	Juvenile	611	688	650
M	Juvenile Mental Health (emer hearing/treatment)	Juvenile	176	210	193
M	Juvenile Delinquent	Juvenile	1,218	1,165	1,192
M	Juvenile in Need of Supervision	Juvenile	59	71	65
M	Juvenile in Need of Treatment	Juvenile	140	164	152
M	Juvenile Not Filed (JNF)	Juvenile	1,390	1,295	1,343
M	JMI-Juvenile Misc	Juvenile	22	15	19
M	Probate	Probate	911	979	945
M	Guardianship	Probate	859	882	871
M	Mental Health	Probate	810	858	834
M	Artificial Inseminations	Probate	34	41	38
M	Adoption	Probate	286	299	293
M	Full Blood Proceedings	Probate	1	0	1
M	Conservatorships	Probate	1	1	1
M	Trusts	Probate	62	89	76
M	MI--Probate Misc cases	Probate	3	0	1
M	Small Claims	Small Claims	20,440	21,179	20,810

Organizational Chart



Total : 152 Employees

Tulsa County Sheriff's Office

Tulsa County Sheriff:
Stanley Glanz

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"**

County Sheriff's Office

Sheriff	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$5,181,476	$5,273,722	$5,154,123	$6,083,262
Employee Benefits	$2,341,158	$2,356,649	$2,387,512	$2,738,635
Travel	$73,022	$73,260	$42,200	$38,236
Operating Expenses	$240,633	$323,772	$385,087	$277,000
Other Services & Charges	$911,322	$1,025,237	$1,025,237	$650,000
Interdepartment Expense	$0	$32,000	$0	$0
Capital Outlay	$146,600	$95,000	$348,172	$17,250
Section Total:	**$8,894,211**	**$9,179,641**	**$9,342,332**	**$9,804,383**
Department Total	**$8,894,211**	**$9,179,641**	**$9,342,332**	**$9,804,383**

Tulsa County Sheriff's Office

Accomplishments for FY 2013-2014

Replaced 12 vehicles in the TCSO fleet.

Acquired additional contracts for deputy positions with Tulsa Technology Center (TTC).

Received grant funding from Oklahoma Highway Safety Office, Department of Mental Health, Oklahoma Attorney General's Office, and Justice Assistance Grant (JAG). Also received funding from the Oklahoma Insurance Commission for overtime assignments.

Maintained National Accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA) to strengthen policies and procedures.

Acquired temporary building, removed trees, and installed utilities, fence, turning targets, and gravel road for new training center property.

Developed electronic storage and index system for records. This system will ensure the integrity of original records for statutory requirements and will significantly reduce storage space.

Established new receipting process through Tyler Cashiering in Services Division, Records Unit.

Developed a plan for our own Dispatch to save $300,000 annually, and then increase savings to the annual budget after initial transition.

Goals for FY 2014-2015

Continue construction project to build a regional multipurpose training center to include gun range, driving course, computer lab and classrooms to provide more opportunities to train County personnel to better serve the community. Having our own training center will be more cost effective than sending personnel to out of town training. (Acquired gun range property as of 03/15/13.)

Convert to a barcoding system for inventory. This system will ensure a more efficient and effective method of record keeping and eliminate data entry errors.

Maintain National Commission on Accreditation for Law Enforcement Agencies (CALEA) Accreditation to strengthen policies and procedures.

Stay competitive with other area law enforcement agencies on recruiting and hiring qualified deputies; achieve salary parity for our certified personnel to be comparable to other area law enforcement agencies.

Increase customer base for civil process service.

Continue plan to develop our own Dispatch: hire and train Dispatchers, establish operations with the City of Tulsa to rent area and equipment as temporary housing of TCSO Dispatch until permanently moved to new Training Center.

Implementing the Public Safety Tax, passed by voters on April 1, 2014.

Tulsa County Sheriff's Office

Key Trends and Challenges for FY 2014-2015

Find alternative funding to supplement budget and compensate for reduction in availability of grant funds.

Maintain current level of operation and achieve goals while facing budgetary constraints and increased costs.

Personnel retention through establishing salary parity.

Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Tulsa County Sheriff's Office

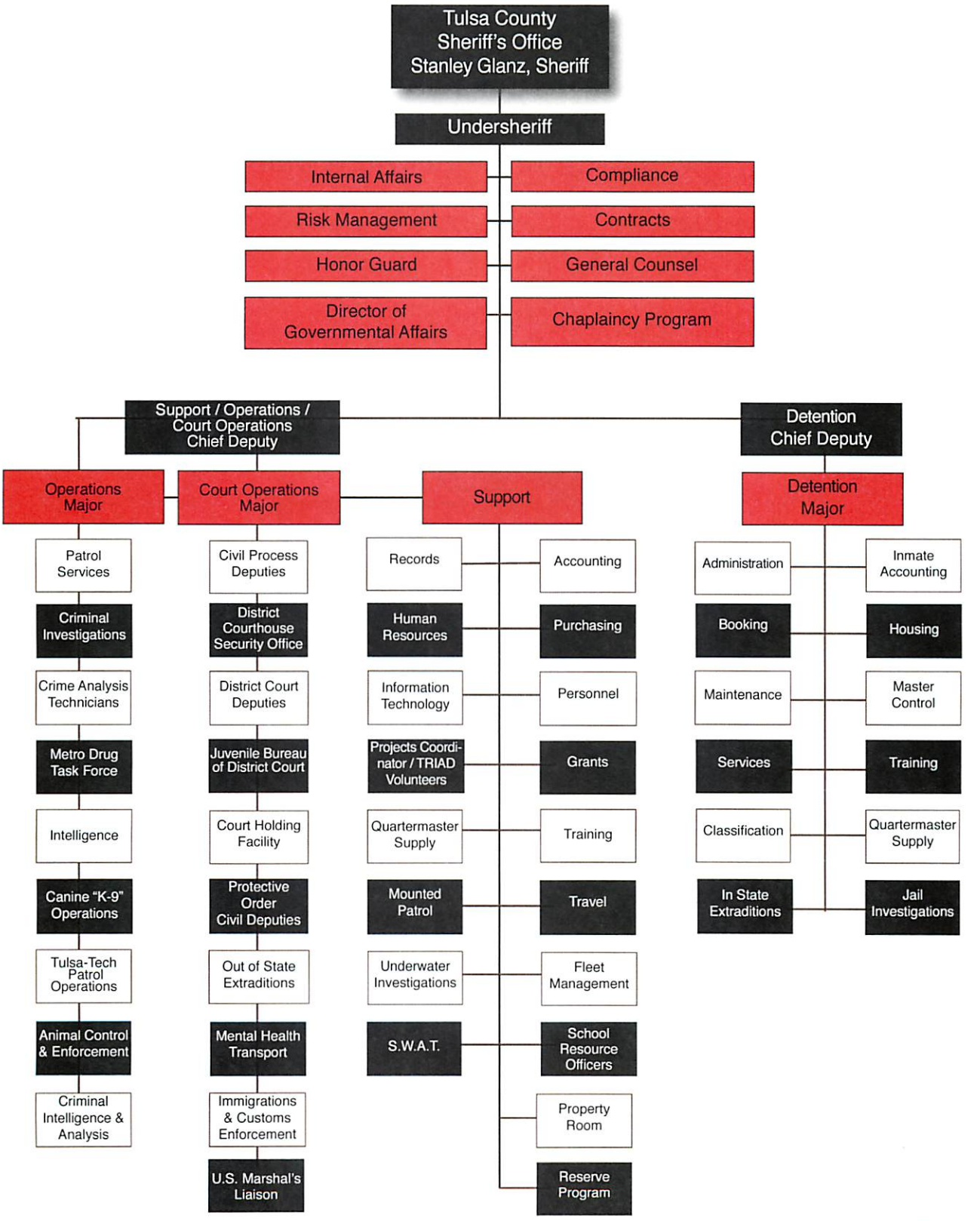
D, LM or M	Civil Performance Measures	FY2013 Projected	FY2013 Actual	FY2014 Projected
M	Service of Civil Warrants	375	365	388
M	Service of Civil Papers	11,000	10,503	9,902
M	Customers served in Services Records Unit including fingerprinting services, background searches, and Self-Defense Act Applications.	14,031	13,992	14,000
M	Tag Seizures from Uninsured Motorist Law (effective 1/1/14)	-	-	180

Records Unit Yearly Report
2013

Background Checks	Totals
State Agency	
State Agency Faxed Background Checks	2343
State Agency Mailed Background Checks	0
State Agency Walk-In Background Checks	0
Mailed Background Checks	0
Walk-In/Called-In Background Checks	1551
Fingerprints	
DHS Fingerprints	817
DHS Fingerprints-Redo	27
Walk-In Electronic Fingerprints	6038
Walk-In Electronic Fingerprints-Redo	97
Manual (INK)	1976
Manual-Redo	15
Children Prints	6
Children Retinal Scans	0
Photographs	574

Self-Defense Applicants/Background, Fingerprints & Photos	
Fingerprints	4941
Fingerprints-Redo	91
Background Checks	4941
Photos	1834
Self-Defense Applications- Pickups	37
Warrant Checks	8843
Sex Offender Registration- Initial	12
Sex Offender Update	350
Violent Offender Registration-Initial	3
Violent Offender Update	1
Dog/Cat Tags	11
Farm Equipment Registration	0
Tow-In Notification	1192
Number Signed In	14031
Records Fees Collected	$90,245.51
Self-Defense Fees Collected	$141,319.50
Dog Tag Fees Collected	$360.00
YEARLY TOTAL	$231,925.01

2013 ORGANIZATIONAL CHART



Non-Elected Units

Human Resources

Public Information/Governmental Affairs

Administrative Services

Information Technology

Social Services

Election Board

Budget Board Fiscal Officer

Budget Board Purchasing

OSU Extension Center

Parks Department

Juvenile Bureau of the District Court

Building Operations

INCOG

TAEMA

River Parks Authority

Excise Board

State Auditor

Engineering Division

Inspections Division

Levee District

Public Defender

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 assist 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 2013-2014

Put into place a cloud-based "Compensation Program" to more effectively establish appropriate salaries for County employees.

Expanded the diversity of the County's workforce by actively recruiting and increasing minority representation in many career areas.

Worked diligently to recruit and establish plans for greater workplace accommodation for physically challenged applicants and employees.

Successfully reduced the incident rate of job-related injuries in most areas.

Goals for FY 2014-2015

Initiate and implement an online employee insurance enrollment application within Munis.

Conduct a comprehensive audit of the County's Property and Content self-insured program.

Conduct a comprehensive review of the County's self-insured Worker's Compensation program.

Expand the diversity of our workforce by increasing minority representation in all areas and occupations.

Establish a "targeted" supervisory development training program to address the forecasted shortage of a prepared workforce.

Key Trends and Challenges for FY 2014-2015

The County will continue to face hard economic challenges in its efforts to effectively recruit and attract talented and qualified candidates for essential positions in the professional technology fields along with the licensed and blue collar trades professions.

There is a growing challenge to prepare our workforce for promotion opportunities that will come about as our tenured and aging workforce prepares for retirement.

General Fund - Non-Elected Dept.

Human Resources	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$333,241	$376,898	$395,373	$406,550
Employee Benefits	$123,411	$147,973	$151,936	$161,563
Travel	$1,395	$7,173	$3,600	$3,600
Operating Expenses	$29,388	$43,764	$42,730	$54,955
Other Services & Charges	$922	$1,575	$500	$750
Interdepartment Expense	$508	$5,400	$4,860	$6,000
Capital Outlay	$614	$3,800	$5,652	$10,000
Section Total:	**$489,478**	**$586,583**	**$604,651**	**$643,418**

Safety	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$44,295	$48,800	$42,300	$48,800
Interdepartment Expense	$0	$0	$0	$0
Section Total:	**$44,295**	**$48,800**	**$42,300**	**$48,800**
Department Total	**$533,773**	**$635,383**	**$646,951**	**$692,218**

Performance Measures FY 2014 - 2015 Budget

D = Discretionary

LM = Local Mandated

M = Mandated

Human Resources

D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 Projected	2013 Actual	2014 Projected
	Employment & Recruiting Activities					
M	Number of jobs posted/advertised each month	N/A	30	35	40	42
M	Number of online applications received	2370	2340	3500	3757	3800
M	Number of paper applications	312	133	250	272	270
LM	Number of community job fairs	4	14	18	16	18
LM	Number who attended orientation	N/A	320	400	153	246
	Employee Training Program Classes					
D	Soft skills	20	7	11	29	50
LM	County mandatory training (Sexual Harassment, Diversity, Supervisor Reasonable Suspicion)	25	40	55	1431	3173
D	Office & technical skills	11	0	2	149	565
D	Personal/Life styles (Aging Parents, Social Security 101, Medicare, Exercise)	75	67	93	403	403
	Number of employees trained	N/A	751	1125	4024	4427
	Number of contact training hours	4360	2310	2850	8382	9220
	State & Federal Reporting Requirements					
M	State: DOL, Workers' Compensation	6	5	6	6	6
M	Federal: EEOC-AAP, EE04, VET's 100	2	1	1	1	1

TULSA COUNTY HUMAN RESOURCES ORGANIZATIONAL CHART

Unlocking human potential.

humanresources
Tulsa County

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 media relations, 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 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$72,839	$73,441	$74,076	$74,398
Employee Benefits	$27,373	$26,817	$30,376	$32,864
Travel	$221	$3,000	$3,000	$3,000
Operating Expenses	$896	$3,661	$3,661	$3,661
Section Total:	**$101,329**	**$106,919**	**$111,114**	**$113,923**

Public Information Officer, Development and Government Affairs

Public Information Officer and Director of Government Affairs: Michael Willis

Accomplishments for FY 2013-2014

In coordination with the Tulsa County Information Technology Department, launched a new application for iPhone users to access information about Tulsa County instantly.

Improved Tulsa County's social media and digital presence, by achieving exponential growth of regular viewers of social media feeds. In addition, further improvements to tulsacounty.org, Tulsa County's award-winning website, won recognition and an A+ rating by Sunshine Review, a national organization that rates government websites for transparency.

Helped facilitate seven Public Safety Town Hall meetings to discuss needs in the criminal and juvenile justice system resulting in a public referendum in which a new juvenile justice center and jail expansion were decided.

Goals for FY 2014-2015

Hold media meet-and-greet events for reporters and other media professionals following the 2014 election of Tulsa County officials.

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.

Key Trends and Challenges for FY 2014-2015

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 communications professionals. 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 2013-2014

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.

Accrued more than 1,500 new followers on Tulsa County's Twitter account @TulsaCounty.

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.

General Fund - Admin. Services

Administrative Services	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$1,072,827	$1,143,254	$1,114,762	$1,125,751
Employee Benefits	$451,015	$485,359	$485,892	$456,532
Operating Expenses	$519,170	$717,039	$558,111	$562,685
Interdepartment Expense	$1,125	$23,800	$23,800	$23,800
Capital Outlay	$69,932	$0	$69,933	$35,000
Section Total:	**$2,114,068**	**$2,369,452**	**$2,252,498**	**$2,203,768**

Admin. Services - Depot	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$310,384	$200,000	$200,000	$0
Section Total:	**$310,384**	**$200,000**	**$200,000**	**$0**

Admin. Services - Supplies	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$198,536	$145,000	$201,954	$420,000
Interdepartment Expense	$0	$0	$0	$0
Section Total:	**$198,536**	**$145,000**	**$201,954**	**$420,000**

Admin. Services - Printing	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$298,282	$395,750	$365,750	$365,750
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$36,777	$21,200	$21,200	$27,800
Section Total:	**$335,060**	**$416,950**	**$386,950**	**$393,550**
Department Total	**$2,958,048**	**$3,131,402**	**$3,041,402**	**$3,017,318**

Accomplishments for FY 2013-2014

Press Production Tracking System:

Administrative Services' Printshop developed and instituted a Press Production Tracking System that has greatly improved managerial ability to monitor and analyze productivity on a monthly basis. The system provides monthly totals of impressions, color schemes, layouts, and printing plates needed per work request for both new and reprint work. This information enables us to readily monitor and review the production output of each of the various pieces of printing equipment in the shop each month.

Results of the Press Production Tracking System indicate that, to date for the 2013-14 fiscal year, we have produced over 5 million impressions in fulfilling over 1,500 work requests. Significant examples during this fiscal year have included a large job for INCOG (on behalf of the Oklahoma Office of Homeland Security) totaling 875,000 impressions on six different jobs, and a total of 221,000 impressions for various printed materials for the 2013 Tulsa State Fair.

Graphics and Pre-Press:

The Graphics Job Log, long maintained in a paper booklet format, was recreated during FY 14 as a digitally editable spreadsheet, which is now regularly maintained as a networked Excel file accessible to everyone with a need to view or update it. This enables all affected staff to readily monitor work requests' current status and progress through Administrative Services' Graphics section.

Microfilming and Scanning:

The department's Microfilming staff, during 2013-14, has completed an estimated 3,734,816 scans for the offices of the County Sheriff, the County Treasurer, the Court Services division, and the County Election Board. In addition, approximately 393,929 scans were produced for the office of the Tulsa County District Attorney.

Relocation of High-Speed Copiers:

Moving both the color and monochrome high-speed copiers out of the Microfilm section to the Printshop is freeing much-needed space in the Microfilm area. In addition, moving the copier center into close proximity with our other print production facilities and bindery equipment also enables us to more efficiently complete printing and bindery jobs.

PERFORMANCE MEASURE DATA FOR FY 2013-14

D, LM or M*	Performance Measures	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
D/M	Total Work Orders Completed	5,226	5,231	5,493
D/M	Microfilmed Public Records	(Cal. Year 12) 934,534	(Cal. Year 13) 941,016	(Cal. Year 14) 988,067
D/M	Digitized Public Records	(Cal. Year 12) 799,830	(Cal. Year 13) 816,312	(Cal. Year 14) 857,128
D	Black & White Photocopies	1,763,227	1,739,620	1,826,601
D	Color Photocopies	176,148	269,568	283,047
D	Printshop Work Orders (includes artwork, setup, press production, etc. as needed)	1,661	1,857	1,950
D	Printshop Impressions	N/A	5,618,047	5,898,950
D	Graphics Section Work Orders	(Cal. Year 12) 1,371	(Cal. Year 13) 1,506	(Cal. Year 14) 1,582
D	Priority Inter-Office Deliveries by Courier	(Cal. Year 12) 1,025	(Cal. Year 13) 1,256	(Cal. Year 14) 1,319
D/M	County Office Supply Requisitions	1,141	1,346	1,414

*** D = Discretionary , LM = Local Mandated, M = Mandated**

Goals for FY 2014-2015

Core Mission:

Administrative Services' principal goal in FY 15 is also its core mission: 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 provides County offices with in-house graphic design, pre-press, printshop, quick-print, bindery and photography resources; microfilming and digital scanning of the County records; Courthouse mailroom services and outlying inter-office deliveries; printing, stocking and delivery of standardized forms; copy machines management at around 40 locations; writing assistance with policies, procedures and other written materials; and services of the County Office Supply program. In providing these everyday core support services, our goal is to balance quality products with cost-effectiveness and prompt, professional service.

Job Description Updates, Staffing and Cross-Training:

Administrative Services' goal in the year ahead is to press forward in updating all the department's job descriptions with Human Resources staff. In addition, we will pursue full staffing for the department and will implement further cross-training to foster increased service flexibility and enable workers to enhance their value as employees while developing new or enhanced skills. Together, these steps will help our department provide even greater service to our customers.

Equipment Upgrades to the Latest Copier Technology:

As the existing copier equipment coordinated by Administrative Services comes due for renewal or replacement, we will intensify efforts to ensure County offices are provided with the latest copiers equipped with networkable solutions (scan, fax and copy). This in turn will help Administrative Services monitor more closely the needs for individual fax equipment, scanners, etc., in the numerous offices where we coordinate deployment of copier-related equipment.

Key Trends and Challenges for FY 2014-2015

Technological Innovations:

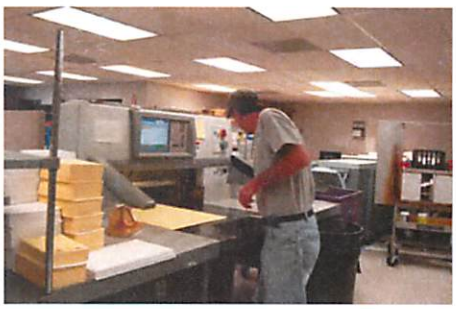
Certainly the accelerating pace of technological change will continue to bring significant and ongoing challenges in the production areas of our workplace. Even as these evolving technical developments offer us improved efficiencies, better product quality and a chance to reduce any adverse impact on health and the environment, new challenges also inevitably arise. There is certain to be an ongoing need for, and increased need to emphasize, staff cross-training, retraining, and investments in upgraded equipment and software. Meanwhile, innovations introduced into Administrative Services' production areas over the last several years (such as our digital printing press, color proofing system, direct-to-plate technology, large format printers, and digital record scanning capabilities) are already enabling employees to respond even more effectively to our customers' needs.

Mailroom Equipment Wear:

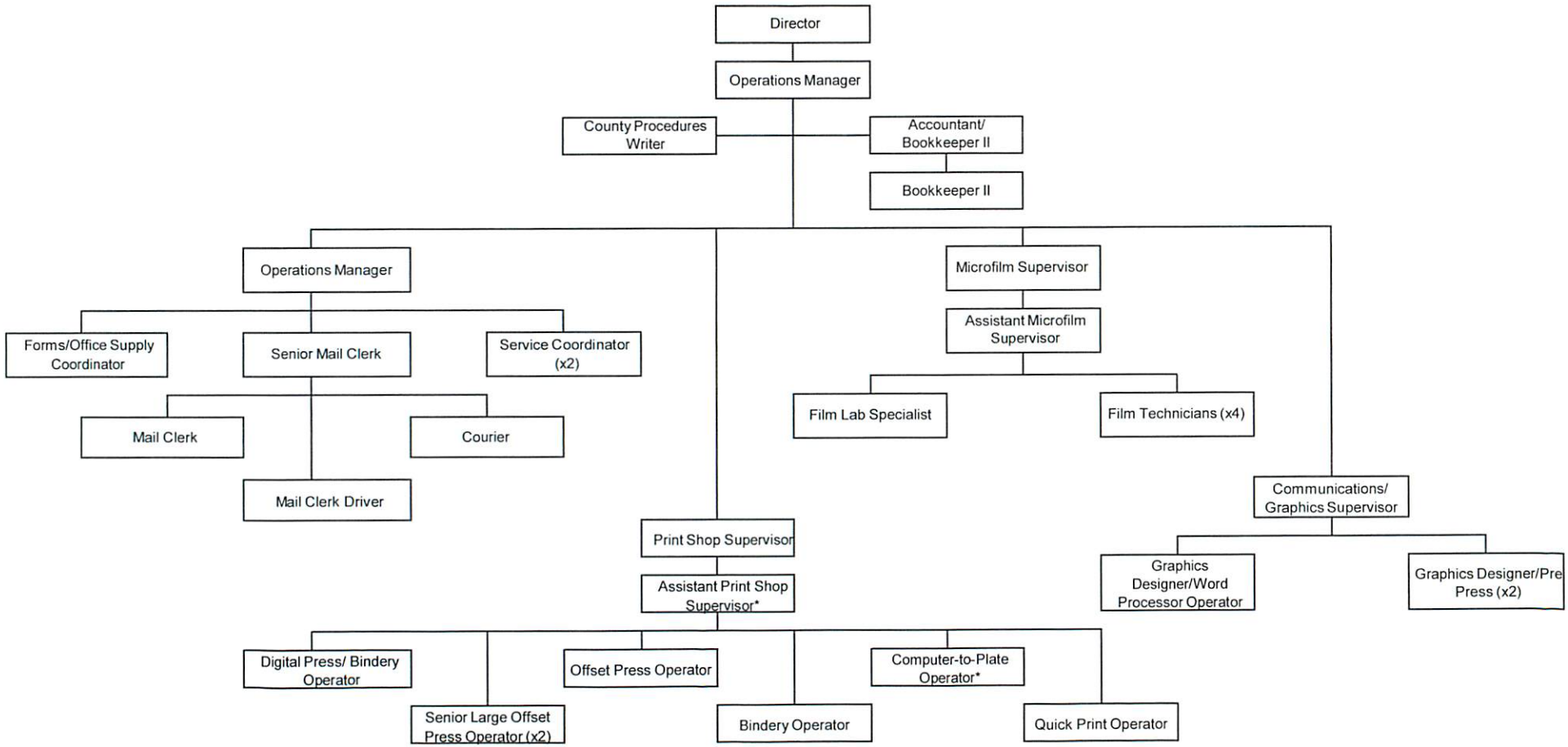
The County Courthouse mailroom's outside mail route's 2009 model van, which is driven roughly 5,000 miles every six weeks (about 43,000 miles per year) has begun to present ongoing issues typical of aging equipment and everyday wear-and-tear. Additionally, some of the equipment in use each business day to process mail for the Courthouse seems likely to continue to present the need for ongoing repair or for investment in replacement equipment.

Staff Turnover:

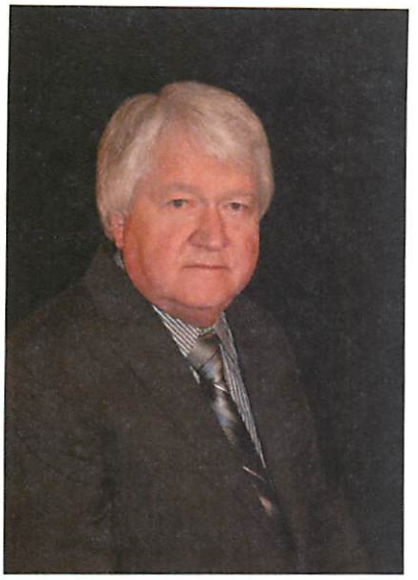
During 2013 and early 2014, our then-Director retired after 35 years of service with the department; also, two long-time supervisors in the Printshop and Graphics sections, a skilled press operator, and our copy-center operator retired; our long-serving departmental accountant was lost to sudden fatal illness; and another employee resigned to pursue private-sector employment. Furthermore, a significant number of Administrative Services' most knowledgeable and experienced employees have reached, or soon will reach, eligibility to consider retiring, so these types of staffing changes are unlikely to end soon. In response, the department seeks to recruit the best possible candidates as job openings occur, is expanding efforts to cross-train employees, and is continuing to adjust job descriptions and work assignments as the need becomes apparent. While presenting some significant concerns, of course, this challenge also provides our department a good opportunity to cultivate incoming personnel and receive the benefit of some fresh perspectives and new ideas.



Tulsa County
Administrative Services
Organizational Chart
Fiscal Year 2014-2015



*Dual Assignment
32 Full Time Positions Authorized



Information Technology

Interim Director: Larry Phegley

The mission of Tulsa County's I.T. Department is to provide an information processing capability that benefits the operational requirements of Tulsa County's mission of service. We establish economies of scale, standardization, and ROI at reduced implementation costs through central data processing and communication services that connect voice and data systems, design, development and support of technological solutions, thereby providing efficient and quality service to the employees of Tulsa County and our consituents.

Primary functional areas are as follows:

Law and Justice
Includes the District Attorney, the Jail Inmate Management System, Inmate Information Center, VINE, the Juvenile Bureau, and the Court Services Programs.

Land Record Management Information Systems (LRMIS)
Includes all property document filings, the computer assisted appraisal system (CAMA), the property database and the property taxation system.

Provides a subscription-based Internet application for all land record information contained in the Tulsa County Clerk's, Assessor's and Treasurer's Offices. There are currently over 400 subscribers to this service. LRMIS is also available at no charge (free) at all Tulsa City-County Libraries and the Tulsa County Courthouse.

Fiscal / Management
Provides technical support for the Munis ERP system, which includes general ledger, budgets, payroll, human resources, fixed assets, workflow and inventory. Also, provides technical support for the electronic mail system and various other systems for the elected County offices.

Statement of Technical Direction
Keeping up with the pace of change in technology and using technology effectively to meet end-user requirements and expectations are still the most critical challenges facing the Department of Information Technology. Advances in technology can enable the workforce to provide better and faster service at a reduced cost, but changes in technology can be expensive and complex. New technology must be adopted carefully and integrated wisely into the existing technology infrastructure of an organization in order to maximize the benefits in a cost-effective use of taxpayer dollars.

Accomplishments for FY 2013-2014

Mainframe migration project continued with systematic cut-over to open system solution. Client/Server solutions improve Tulsa County efficiencies and reduce workflow processing times or increase reporting capabilities by virtue of increased data collection. Plus, it provides a supportable platform and applications to meet operational requirements.

Replacing 1970's Plexar phone system with current telecom technology Voice-Over-IP solution will eventually realize annual cost savings to Tulsa County of approx. $240,000.00/year. Other benefits include: improved supportability, reduced downtime, and easier configuration and quality of service than available under Plexar.

Significant improvements to Tulsa County's computer network to handle the new phone system, increasing county-wide bandwidth requirements, and insuring less dependency on network connections though non-county cabling outside of our control. These improvements will also expedite processing of computer applications, data transfers and Internet applications.

New MUNIS modules implemented: SaaS, ESS, and cashiering to improve convenience, efficiency, and on-demand access to services. This level of access or functionality was never available from mainframe.

Court Services migration off mainframe to new Justware solution. Significantly greater functionality and reporting capabilities. Required in preparation of mainframe project completion.

Major upgrade to the jail's Inmate Management System (IMACS V) completed to provide more reporting options, better workflow, and entry of all fields as identified by TCSO.

Tulsa County Mobile Application went live in iTunes to provide more convenient access to County services to better serve and assist the public.

Implemented new document imaging solution for jail records. Literally a basement full of inmate records can now become indexed, retrievable, and automated for immediate access.

Assisted with implementation of new Jail Video Visitation System, resulting in more convenience and accessibility to inmates and reduced jail traffic, staff workload, and contraband.

Negotiated ongoing access to INCOG's GIS system to replace Engineering's Flood Plain Mapping GIS System. Approximate savings to not replace hardware and licensing was in excess of $100,000.00.

Tulsa County ranked among the top ten (10) counties in the nation again this year for our superior management and efficient use of technology to address the evolving needs of the public. As a recognized I.T. leader at a national level, we are empowered to directly influence government focus and funding to address county level technological issues. We are often involved in studies and programs at no cost that would be cost prohibitive otherwise, which allows us to stay current with government trends and available solutions. This is actually the 9th consecutive year to hold this distinction amoung the top ten out of more than 3,000 counties nationwide.

Tulsa County was also recognized again this year for our superior transparency in government to the public with the nationally prestigious Sunshine Review Award. We are one (1) of thirty-five (35) counties in the nation to receive an A+ rating. Government transparency is highly regarded among our constituents and to provide the most accurate and available information possible is regarded as a priority for Tulsa County. This independent recognition reflects our commitment to that cause.

Goals for FY 2014-2015

Improve perceived value and investment in I.T. Increase awareness and understanding of county-wide priorities of technical service. * - Please note I.T. support priorities.

Employ, train, retain, and deploy staff to improve efficiency, restore, and maintain quality/superior levels and response times of service to meet the ongoing needs of Tulsa County.

Operate, support, and improve effectiveness of infrastructure required to process, store, secure, and reliably communicate information.

Operate and support the business applications that process information. Minimize downtime to existing systems. Prioritize requests and workload to optimize operational requirements.

Plan, develop/purchase, test, and implement new infrastructure, software, or best practices to fix problems or provide enhanced information processing capabilities to the business.

Ensure successful implementation of system changes.

Key Trends and Challenges for FY 2014-2015

Increasing expectations from the public and employees using technology without sufficient training and staff to provide acceptable levels of service. Continued reduction in funding.

Social Media use continues to rise among both the public and government agencies.

Demand grows for mobile applications on tablets and smartphones / easier system access.

Greater technological skills / expectations are now entering the workplace in concert with the next generation of employees/citizens.

I.T. Support Priorities

County-wide support for I.T. related computer or telecom issues are prioritized as follows:

Emergencies-User calls Help Desk and is user is unable to perform their job function. Sometimes this is an individual, functional area, department, building, or the entire county. These situations are never planned and get bumped up to first priority over everything else.

Projects with a firm deadline generally by statute change or legal need. Many of these are not known or scheduled with our department until the last minute.

Support calls from users whose computers are down, but they can still perform the work duties from a nearby workstation.

New projects and work requests.

Support calls from users waiting on replacement computers or upgrades who can still perform their job duties on the equipment at their desk.

We do recognize all user needs as important and appreciate everyone's patience and understanding with ticket prioritization. Tulsa County's critical operational requirements will always be kept at the top of the list to minimize downtime to any area supported by our department and insure the least impact to the public and critical operations.

Performance Measures

- Volume of Help Desk Calls
  - 2014 — 10,500 – As staff are trained/more proactive this number will go down
  - 2013 — 9,867 – support calls throughout department or submitted online
  - 2012 — 8,495 including Jail, Expo Square, Phones – Notable increase due to replacement of mainframe Help Desk System with new solution that more accurately captures, tracks, and reports actual support tickets.
  - 2011 — 4,795 – help tickets to ext. 4800 / MUNIS enhancements / EXPO
  - 2010 — 3,980 – help tickets to ext. 4800 / new project requests increased 63%
  - 2009 — 3,328 – help tickets to ext. 4800 / MUNIS took priority

- System Uptime
  - 2014 — 99.7% - higher if our BGP network implementation is complete
  - 2013 — 99.7%
  - 2012 — 99.78%
  - 2011 — 99.7%
  - 2010 — 99.6%
  - 2009 — 99.6%

- User Support Response Times
  - 2014 — Would like to return to 2009 levels or better
  - 2013 — 32% increase in workload/new projects coupled with staff reductions and two of four remaining field support on partial FMLA resulted in significantly substandard response times. There were many days we only had one person at work to cover all user tickets county-wide.* - Please note I.T. support priorities.
  - 2012 — Approximately 20% longer than 2011
  - 2011 — Averaged 30 minute response time / mostly due to MUNIS transition
  - 2010 — Maintained 15 minute response time and avg 2 hour resolution
  - 2009 — Maintained 15 minute response time and avg 2 hour resolution

- Mainframe Usage / Reflects continued migration to Supportable Open System Applications
  - 2014 — Estimate – zero by end of next fiscal year
  - 2013 — 942,000 transactions / month
  - 2012 — 1,000,000 transactions / month – open systems increased 3%
  - 2011 — 1,200,000 transactions / month – open systems increased 17%
  - 2010 — 1,360,732 transactions / month – open systems increased 39%
  - 2009 — 1,689,000 transaction / month – started aggressively increasing migration from inefficient, outdated applications on the mainframe to open systems environment, anticipating impact from pending retirements

Information Technology

Information Technology	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$238,078	$240,041	$241,942	$245,743
Employee Benefits	$94,954	$97,085	$97,904	$101,456
Section Total:	**$333,032**	**$337,126**	**$339,846**	**$347,199**

Information Technology General	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Travel	$5,920	$15,250	$15,005	$15,450
Operating Expenses	$669,136	$908,835	$924,280	$880,600
Interdepartment Expense	$5,620	$5,800	$8,000	$6,000
Capital Outlay	$297,294	$150,000	$224,000	$0
Section Total:	**$977,970**	**$1,079,885**	**$1,171,285**	**$902,050**

Information Technology Operations	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$141,481	$196,112	$146,102	$191,911
Employee Benefits	$44,565	$69,851	$45,780	$67,426
Section Total:	**$186,046**	**$265,963**	**$191,882**	**$259,337**

Information Technology Systems	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$367,979	$415,783	$350,865	$421,783
Employee Benefits	$144,493	$171,165	$139,088	$168,663
Section Total:	**$512,472**	**$586,948**	**$489,954**	**$590,446**

Information Technology Programing	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$567,522	$574,025	$586,101	$599,529
Employee Benefits	$203,222	$208,288	$212,030	$214,006
Section Total:	**$770,744**	**$782,313**	**$798,131**	**$813,535**

Information Technology Software	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$298,527	$348,712	$312,353	$336,845
Employee Benefits	$108,702	$151,458	$116,476	$134,527
Section Total:	**$407,229**	**$500,170**	**$428,829**	**$471,372**

Information Technology Technical	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$284,418	$334,855	$299,055	$341,078
Employee Benefits	$118,626	$143,679	$135,525	$206,529
Section Total:	**$403,044**	**$478,534**	**$434,580**	**$547,607**

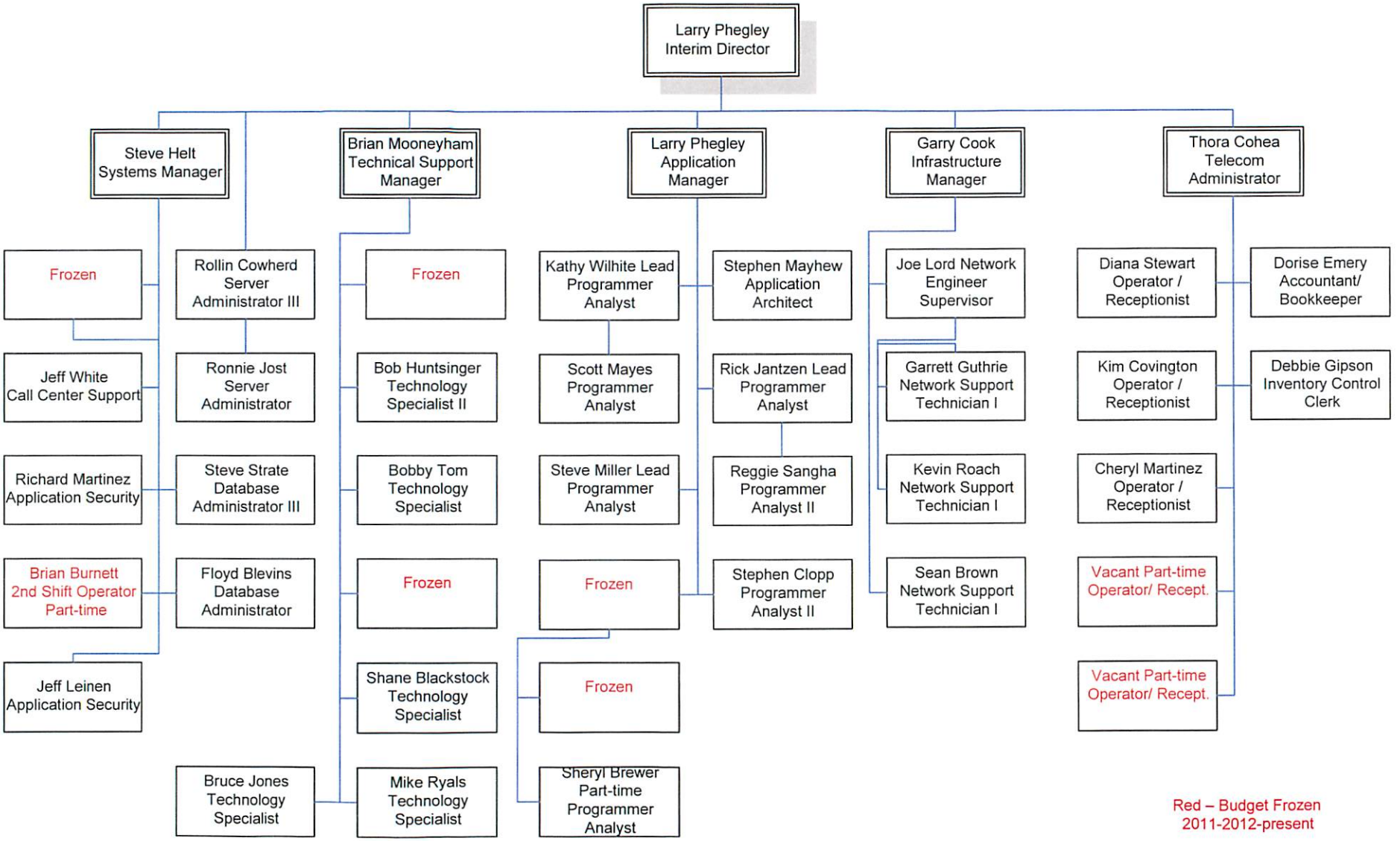
Communication Services	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$67,787	$77,649	$65,387	$72,565
Employee Benefits	$36,360	$42,023	$0	$0
Operating Expenses	$337,197	$357,150	$387,150	$77,150
Interdepartment Expense	$0	$0	$35,278	$287,132
Section Total:	**$441,344**	**$476,822**	**$487,815**	**$436,847**
Department Total	**$4,031,881**	**$4,507,761**	**$4,342,322**	**$4,368,393**

Originator: Department of Information Technology

Tulsa County

Management Information Systems
Organizational Chart

Org Chart – February 2014



Red – Budget Frozen
2011-2012-present

Social Services

Director: Linda Johnston

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.

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.

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.

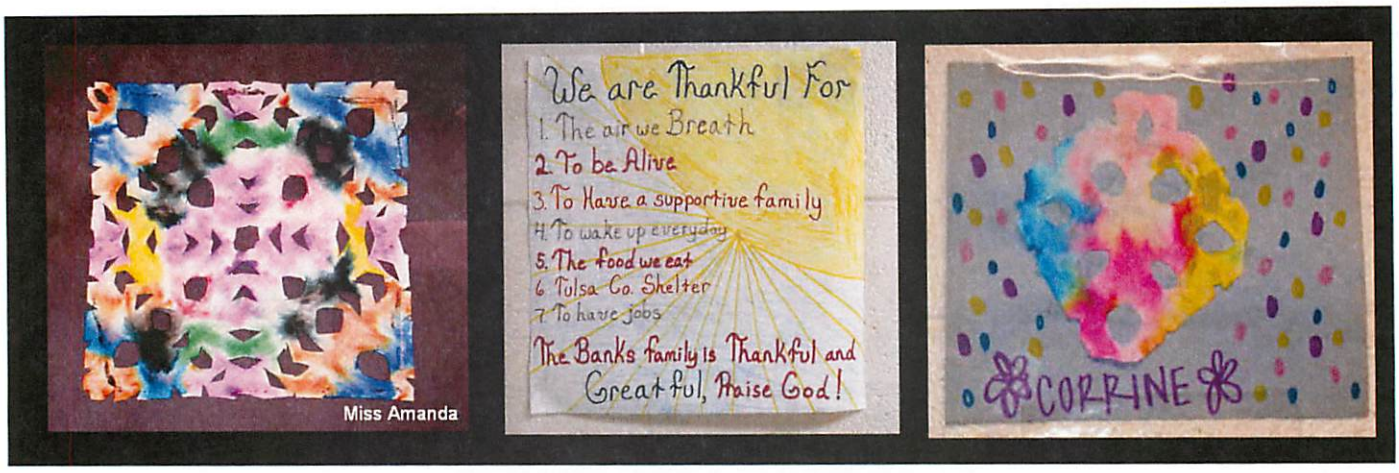
EMERGENCY FOOD ASSISTANCE –
Is available to families who are awaiting an eligibility determination for food stamps from the Department of Human Services.

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.

Goals for FY 2014 - 2015

- Implement new security regulations as required by Oklahoma State Board of Pharmacy.
- Write a Medication Diversion Prevention Plan as required by Oklahoma State Board of Pharmacy.
- Revise/update Tulsa County Emergency Shelter Operations Handbook.



Accomplishments for FY 2013 - 2014

- Pharmacy Staff will acquire and implement a computer based E-Script system.
  – Progress slow but moving forward. Regulatory agencies are impeding our progress.
- Work with Fiscal staff to perfect billing processes to avoid system errors through Munis.
  – completed
- Acquire grant funds to be able to have a sidewalk installed from Shelter to parking lot.
  – completed

Key Trends and Challenges for Fiscal Year 2014-2015

1. Stagnant wages will continue to keep the economy at a standstill or in a decline, thus placing more demand on our services.
2. The few remaining agencies in our community who continue to provide basic services (food, clothing, shelter, medical) will continue to get the most referrals from our 211 system.
3. Due to the collaboration known as "A Way Home for Tulsa", a remarkable drop in the chronic homeless has already been noted.

Thank you Santa's Sleigh for the new sidewalk!

Attitude of Gratitude

Greetings Lindsey,

Thank You so much for taking care of me. I even went to the incorrect window and you "Welcomed me"

Your smile and great attitude made me feel Welcomed for this was my first time to come.

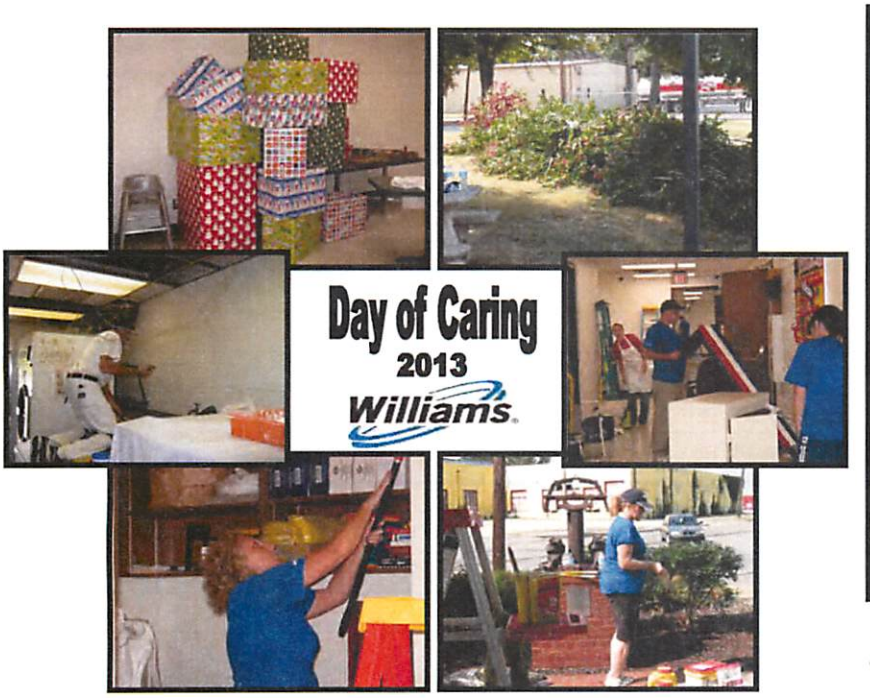
Thank You for the care and great explanation on how to use my inhaler + other meds.

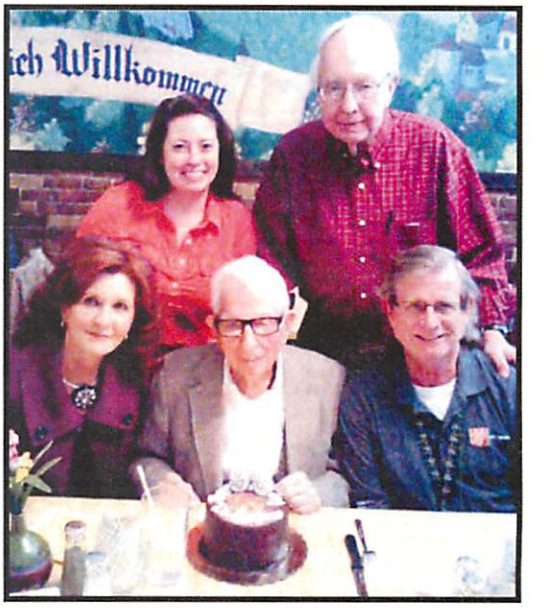
May GOD Bless You and continue to shine :)

With Gratitude,

2.6.14

When the first time I became homeless I was scared to death. I felt like I let down my family. I did not know what to do or where to go. I found a shelter where my family could go. When we got there we didn't know what to ~~expect~~ except but the case managers make us feel welcome. They talked with us and helped us find what we Needed and did all the paper work and got us settled in a room. We were startled in how it was, it is like a one room apt. where we could have our own T.V. and Dvd played and our gradaughter could have her toys act. We each have a real bed to sleep on and not a mat on the floor. All the other resident make us also feel welcome. It is like one big family. We eat together we watch T.V. and play game and take the children outside on the playground together. We know Now that being homeless is not the end and that thier is hope and a future down the line.





Celebrating the 93rd Birthday of our Pharmacy's Namesake, George Prothro, MD.

OUTCOME MEASUREMENTS

for Tulsa County Emergency Shelter

2010

- Of the 361 shelter residents that we provided services to in 2010, only **10.8%** sought services from any shelter in our community in 2011.
- Of the 361 shelter residents that we provided services to in 2010, only **9.6%** sought services from any shelter in our community in 2012.
- Of the 361 shelter residents that we provided services to in 2010, only **3%** sought services from any shelter in our community in 2013.

2011

- Of the 328 shelter residents that we provided services to in 2011, only **7.01%** sought services from any shelter in our community in 2012.
- Of the 328 shelter residents that we provided services to in 2011, only **4.8%** sought services from any shelter in our community in 2013.

2012

- Of the 428 shelter residents that we provided services to in 2012, only **7.5%** sought services from any shelter in our community in 2013.

The National Alliance to End Homelessness indicates that the national average of families returning to homelessness is **39.3%**.

PERFORMANCE MEASURES FY 2014 - 2015 BUDGET

D = Discretionary
LM= Local Mandated
M = Mandated

SOCIAL SERVICES

D, LM or M	PERFORMANCE MEASURES	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Projected
N/A	Service Encounters - Non Shelter	32,553	36,294	37,660	39,025
D	Number of Food Vouchers Issued	*162	365	362	365
M	Number of Burials	6	1	1	1
M	Number of Cremations	131	122	162	200
M	New Admissions to Emergency Shelter	361	412	431	450
M	Number of Meals Prepared - Emergency Shelter	42,791	30,821	38,300	40,000
M	Number of Children Residents - Emergency Shelter	201	217	230	243
M	Number of Adult Residents - Emergency Shelter	160	195	201	207
N/A	Avg. Maximum Number of Persons in Emergency Shelter at One Time	61	52	64	70
N/A	Avg. Minimum Number of Persons in Emergency Shelter at One Time	45	33	49	50
D	Number of Prescriptions Filled	31,444	34,938	36,383	37,830
D	Number of Prescriptions Filled with Non-Donated Medications	9,531	12,779	14,981	13,000
D	Number of Prescriptions Filled with Donated Medications	21,913	22,159	21,402	24,830
N/A	Dollar Value of Recycled Medications Used to Fill Prescriptions	1,906,768	2,601,280	2,168,650	2,200,000

*Program was TEMPORARILY discontinued from November, 2011 to June, 2012, due to budget cuts.

Social Services

Social Services Remedial Aid	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$98,996	$100,970	$110,157	$104,854
Employee Benefits	$44,576	$50,695	$42,990	$46,092
Operating Expenses	$2,258	$5,930	$5,930	$5,930
Other Services & Charges	$105,143	$91,054	$97,940	$97,900
Interdepartment Expense	$267	$0	$512	$0
Section Total:	**$251,240**	**$248,649**	**$257,528**	**$254,776**

Social Services Operations	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$145,252	$147,449	$148,171	$150,862
Employee Benefits	$61,275	$61,404	$61,233	$57,301
Travel	$80	$0	$0	$0
Operating Expenses	$349	$2,650	$3,793	$2,650
Other Services & Charges	$294	$0	$60	$0
Interdepartment Expense	$0	$4,000	$3,600	$3,600
Capital Outlay	$0	$0	$1,571	$0
Section Total:	**$207,250**	**$215,503**	**$218,428**	**$214,413**

Social Services Emergency Shelter	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$405,018	$414,853	$404,142	$440,793
Employee Benefits	$184,475	$209,485	$186,145	$205,896
Operating Expenses	$64,839	$65,558	$66,000	$65,758
Other Services & Charges	$11,976	$11,900	$11,900	$11,900
Capital Outlay	$3,572	$0	$1,414	$0
Section Total:	**$669,879**	**$701,796**	**$669,601**	**$724,347**

Pharmacy	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$166,791	$173,721	$164,950	$177,322
Employee Benefits	$65,348	$68,539	$72,971	$70,812
Operating Expenses	$11,744	$18,098	$17,413	$17,380
Other Services & Charges	$71,232	$77,450	$97,808	$80,899
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$515	$0	$0	$0
Section Total:	**$315,629**	**$337,808**	**$353,141**	**$346,413**
Department Total	**$1,443,999**	**$1,503,756**	**$1,498,698**	**$1,539,948**

Tulsa County Social Services
Organizational Chart
February, 2014

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)
(3) Cook (Gr A)

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 outside 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.

General Fund - Non-Elected Dept.

Elections	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$279,090	$309,930	$276,598	$0
Employee Benefits	$28,184	$49,270	$30,000	$0
Travel	$2,231	$10,500	$10,242	$0
Operating Expenses	$277,693	$260,800	$379,296	$0
Interdepartment Expense	$1,870	$10,000	$9,400	$0
Capital Outlay	$1,176	$0	$0	$0
Section Total:	**$590,243**	**$640,500**	**$705,536**	**$0**

Elections Staff	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$900,348	$782,048	$1,089,691	$1,094,098
Employee Benefits	$341,438	$371,110	$378,598	$431,706
Travel	$0	$0	$10,242	$26,500
Operating Expenses	$4,879	$4,500	$386,019	$348,540
Other Services & Charges	$12,654	$25,000	$40,359	$25,000
Interdepartment Expense	$0	$0	$9,400	$10,000
Capital Outlay	$17,713	$13,500	$44,553	$15,500
Section Total:	**$1,277,034**	**$1,196,158**	**$1,958,862**	**$1,951,344**
Department Total	**$1,867,276**	**$1,836,658**	**$2,664,398**	**$1,951,344**

Accomplishments for FY 2013 - 2014

Continued to assess stored information and election-related items, as well as processing older material to be microfilmed and archived. We have been continuously working on cleaning up and processing older files and materials throughout the last year. Due to the massive amount of paperwork and information that passes through our office, this is an ongoing project. We have made good headway in the last year and will plan on continuing to do so in the coming year.

New storage/transportation carts have been built for our eScan voting devices. Now, these devices are stored on a mobile cart which has significantly decreased the storage space required in the tabulation room and warehouse. They have also reduced the amount of space necessary in the trucks during equipment delivery, assisting our efforts to move to smaller, less expensive trucks.

Successfully managed the migration of all individual Election Board departments' data into the MESA computer database. As the MESA, Modern Election Support Application, program has evolved throughout the last year, the various functions necessary to conduct elections have migrated from our older systems into MESA. This has allowed us to increase our effectiveness in all departments, while at the same time retaining an ease of use for our staff to serve the public.

Enhanced the "State Room" by enlarging it and adding furniture that is adequate for election night processes. This has been an immense help during the processing of precinct election totals on election night. It has also made the process of performing election night recounts much more efficient by allowing a much smoother workflow. We are able to conduct election night business in a secure, but visible room that can be locked when not in use.

Goals for FY 2014 - 2015

Increase area for in-person absentee voting for handicapped voters. From previous presidential elections, it has become apparent the number of handicapped voters coming to vote early at the Election Board will continue to increase. To further address the issue of space during large elections, we have had the desks in the media room modified so that they can be moved out for increased handicap voter capacity. These desks will serve a dual purpose in that they will serve as the work stations for a future call center when they are moved out of the media room.

Reorganization/Remodel of front office space. As the workload of the Election Board members increases, more work space is necessary for the Board meetings. This is especially important because we must take care to ensure that we comply with all elements of the Open Meeting Laws. As such, we will be rearranging the front office area behind the Data Entry/Registration counter to make a larger and more visible meeting room. This will also create a greater work space for the Board and will help to encourage increased workflow.

Satellite in-person absentee location. SB 869 (effective November 1, 2013) made several substantial changes to absentee voting laws, including: Permits (but does not require) counties with 100,000 or more registered voters to designate more than one location for in-person absentee voting subject to the approval of the Secretary of the State Election Board. Tulsa County was selected to act as a pilot county for this new law. In January we began our meetings with the State Election Board and were tasked in finding a location for our satellite in-person absentee voting. Our plan is to duplicate our office during this time and to have the satellite location fully staffed and ready for the Federal and State Elections which are June 24, 2014 Primary Election; August 26, 2014 Runoff Election; and November 4, 2014 General Election. We should be able to achieve this by using several of our part-time staff combined with our full-time staff at both locations so that neither location will be staffed with only part-time, less experienced employees. We are thrilled to be included in this pilot project and look forward to working closely with the State to achieve the best outcome possible from this endeavor.

Election Board

Key Trends and Challenges for FY 2014 - 2015

Re-instituting Safety Officer led meetings. With the rise in criminal activity in the neighborhood around the Election Board, the Tulsa County Sheriff's Office will conduct a security audit for our office. We are currently making plans to expand the front counter closer to the front door for added protection to our staff and the public in our office conducting business.

Initiating shift away from public schools as polling places. As a greater emphasis is placed on security in our public schools, our ability to effectively and safely use them as polling places becomes ever more challenging. As a result of both the response from the public and the impact of providing continuous security on our budget, we have made the difficult choice to begin the shift away from schools as polling places. Though a significant number of our current polling places are schools, we believe that it will be possible over a period of time to move these polling places into alternate locations where these particular difficulties do not exist. Though it will take time, we believe that a proactive stance is better than a reactive one on this particular issue.

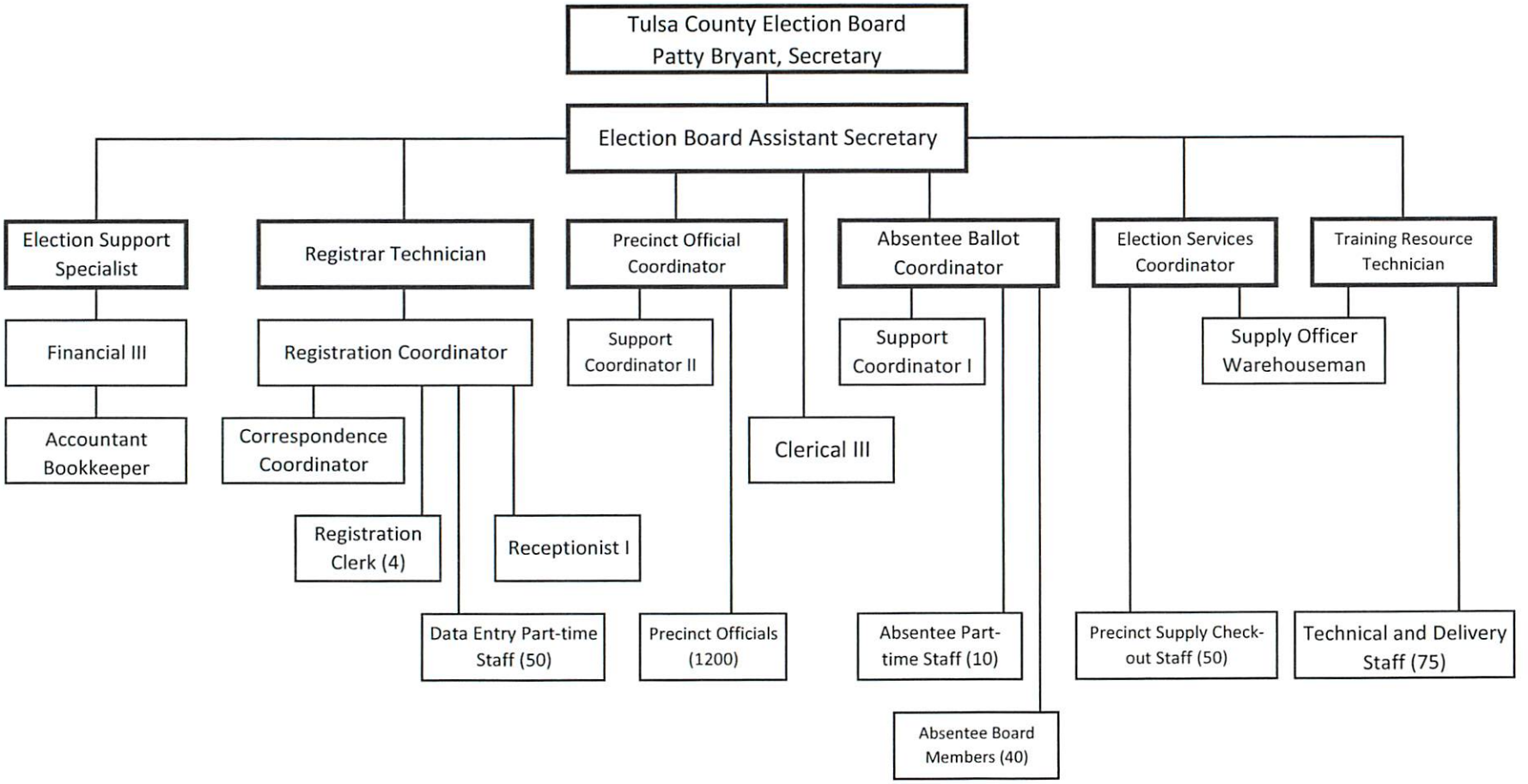
Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Election Board

D, LM or M	Performance Measures	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013 Actual	2014 Projected
M	Voter Registration Applications Received	23,859	30,953	47,114	47,114	51,513
M	Voter ID Cards Mailed	26,764	131,391	49,402	49,402	53,860
M	Voter ID Cards Returned Undeliverable	663	27,628	1,721	1,721	15,061
M	Rejection Letters Mailed	363	1,067	1,601	1,601	1,711
M	Rejection Letters Returned	104	148	253	253	314
M	Cancellation of Voter Registrations	6,884	26,312	8,116	8,116	14,194
M	Precinct Change Letters Mailed with ID Cards	23,977	18,172	24,748	24,748	31,012
M	Registered Voters as of December 31	326,068	347,361	336,200	336,200	326,335
M	Number of Absentee Ballots Distributed	17,068	13,511	22,910	26,308	19,600
M	Number of Absentee Ballots Returned	9,187	6,973	15,549	17,714	10,900
M	Number of Early Voters	7,543	4,318	12,882	13,477	5,200
M	Number of Entities Holding Elections	29	21	23	23	21
M	Number of Election Dates	7	9	6	6	7
M	Number of Precinct Officials Trained	201	2,292	656	1,413	550
M	Number of Precinct Official Payments Made	3,684	6,410	4,187	4,671	4,550
M	Number of Regular Staff Overtime Hours Worked	3,502	3,835	5,737	7,250	2,986
M	Number of Hours Worked by Temporary Employees (Not Precinct Officials)	12,653	16,150	16,307	9,653	7,697
M	Number of Regular Ballots Counted	383,759	246,247	289,070	357,113	299,633
M	Number of Provisional Ballots Counted	18	134	365	403	123
D	Number of Hits on the Elections Webpage				105,706	13,655
D	Number of Hits on Sample Ballots on Elections Webpage				55,133	59,000

ORGANIZATIONAL CHART



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 report 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	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$170,505	$180,484	$183,732	$262,325
Employee Benefits	$65,081	$72,536	$79,783	$79,549
Travel	$4,018	$0	$0	$0
Operating Expenses	$6,775	$14,000	$2,500	$10,511
Interdepartment Expense	$0	$1,200	$1,980	$1,200
Capital Outlay	$3,312	$0	$1,200	$0
Section Total:	**$249,692**	**$268,220**	**$269,195**	**$353,585**

Fiscal Office

Fiscal Officer: Tom R. Gerard

Accomplishments for FY 2013-2014

Financial sources identified and budgeted to provide a $100 per month salary increase for BOCC divisions.

The Fiscal Office began some internal control functions to increase ending fund balances, provide raises, and prepare for capital emergencies.

Automated more of the reports generated through the ERP software that are part of the Fiscal Office's responsibility to provide to elected officials.

Won the Government Finance Officers Association Distinguished Budget Presentation Award for a fourth year in a row. Tulsa County is the only county in Oklahoma to have ever won the award.

Continued upgrade and enhancement of the Tulsa County Budget Book. Staff attended the annual GFOA conference to gain insight to current trends and best practices in Budget preparation.

Took the County's enterprise financial software to the SaaS cloud and upgraded the software to the next version. This will reduce ongoing expenses related to hardware and software replacement and maintenance.

Fiscal Office staff began an ongoing training series to keep their skillset up to modern standards.

Goals for FY 2014-2015

Bring departments which are not currently integrated into the County's enterprise financial software into the system, including cashiering and credit card processing and upgrade the County's enterprise financial software to the next version.

Continue to transition hand keyed-spreadsheet reports to the automated report functions in the ERP financial software.

Continue implementations of Performance Based Budgeting. This process will provide non-financial factors used in determining a department's efficiency and effectiveness in relation to the County's Mission statement. Initial performance measures were included in the FY 2012-2013 Budget. The FY 2013-2014 Budget included 85% department participation. The goal for FY 2014-2015 is to improve the performance budgeting process through further department training.

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 and achieve the GFOA Award for the fifth year in a row.

Hire an additional employee to handle the increased workload placed on the Fiscal Office. Two bond issues are scheduled for FY 2014-2015, the ERP financial software requires more monitoring by the Fiscal Office, and issues with the financial work associated with the County Jail are increasing.

Key Trends and Challenges for FY 2014-2015

More requirements of Fiscal staff members and lack of office space for existing and new staff.

Increased financial issues surrounding the County Jail, including increased expenditures, lower revenues, capital expansion, and employee turnover.

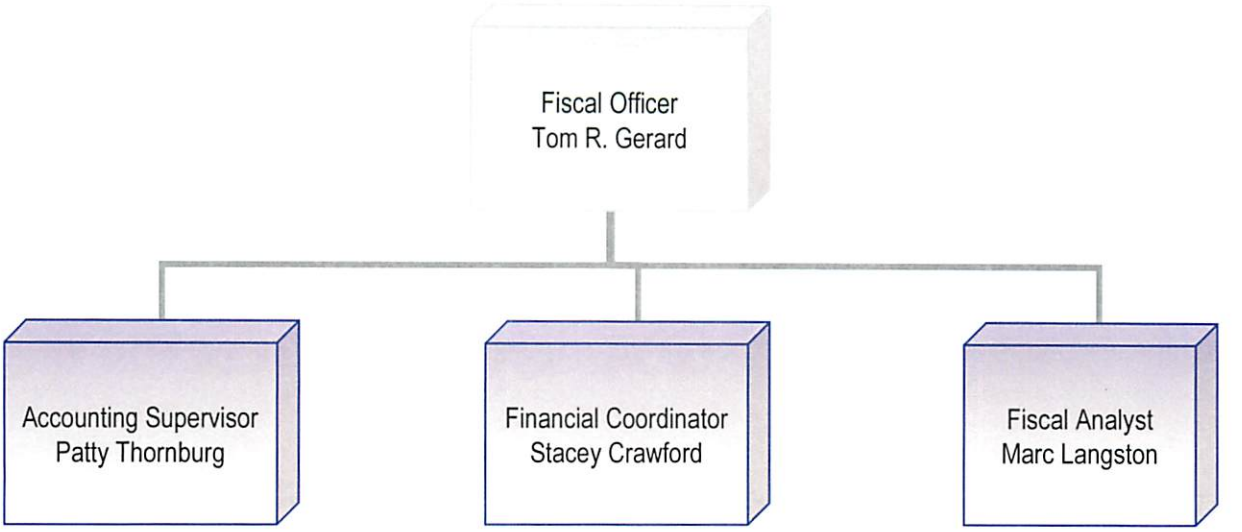
Trickledown effect of Federal and State funding cuts, which ultimately fund County functions.

Increased regulations by the federal government involving such areas as grant tracking and reporting, and IRS regulations concerning the maintenance of tax free bonds.

Increased requests for County funds by organizations that have a quasi-relationship with the County.

Limited resources to meet increasing costs, including employee health care coverage, increased utility costs, increased fuel costs and ongoing unfunded capital building maintenance needs.

Fiscal Office



Performance Measures FY 2013 - 2014 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Fiscal Office

D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 ActuaL	2014 Projected
LM	FO Created - Interfund Transfers	238	115	111	117
LM	FO Created- Intrafund Transfers			202	212
LM	FO Created Revenue Appropriations	471	476	489	497
LM	Audit, Process, and Approve County IFT. TRF, and APP	2749	2694	2042	2100
LM	Process Billing Invoices for County Jail/Other	73	81	128	134
LM	Payment Processing	396	395	556	584
LM	Billing & Payment Corrections	314	292	332	350
LM	Reconcile & Report Tulsa County Industrial Authority Bank Statements	24	23	20	20
LM	Financial Reports & Analysis - Treasurer	24	24	24	24
LM	Financial Reports & Analysis - County Clerk	24	24	24	24
LM	Financial Reports & Analysis - Sales Tax	24	24	24	24
LM	Financial Reports & Analysis - Tulsa County Industrial Authority	24	24	24	24
LM	Financial Reports & Analysis - Tulsa County Criminal Justice Authority	24	24	24	24
M	Financial Reports & Analysis - State of Oklahoma Inspections	12	12	12	12
M	Financial Reports & Analysis - Budget Board/Fiscal Committee	38	38	38	38
M	Financial Reports & Analysis - Sales Overview Committee	4	4	4	4
M	Produce an Award Winning Budget Document (number of pages)	186	208	216	290
	Produce the Year End Financial Statements (number of pages)	128	126	116	120

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.

Purchasing	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$268,846	$275,223	$272,048	$281,939
Employee Benefits	$112,650	$116,158	$115,320	$115,391
Travel	$120	$0	$0	$0
Operating Expenses	$17,924	$20,217	$18,944	$20,997
Interdepartment Expense	$0	$2,400	$2,160	$3,375
Capital Outlay	$2,626	$0	$0	$0
Section Total:	**$402,166**	**$413,998**	**$408,473**	**$421,702**

Purchasing

Accomplishments for FY 2013 - 2014

This past fiscal year, Purchasing has been involved in some large projects for the Tulsa County Parks Department. Some of these projects include the Lafortune Trail lighting project, recreation equipment and furnishings, picnic shelters, used turf equipment, and the bid for the Lafortune Park Tennis Center improvements- phases III and IV have been awarded and will be funded with private donations. Other major projects include a new roof for the Ray Jordan Tulsa County Administration Building as well as a new VOIP system to replace a phone system that was over 30 years old.

We requested proposals and accepted a new comprehensive institutional healthcare services provider for the David L. Moss Criminal Justice Center.

Another ongoing project that we have been involved in with INCOG is the demolition of vacant structures.

Goals for FY 2014 - 2015

Exploring the Department of Energy's low interest financing program for energy efficient projects and grants for alternative fuel.

Purchasing will continue to work with the City of Tulsa and Tulsa Public Schools to identify areas where we can combine volumes in bidding to secure lower pricing.

Key Trends and Challenges for FY 2014 - 2015

Some of our challenges so far in 2014 have been the increasing cost of steel, which impacts many different areas of purchasing for Tulsa County, from plumbing supplies to varying highway materials. Paper costs have increased as well. The rising costs of fuels and petroleum-based products are always a factor in the price of goods and services, as well as maintaining our fleet.

Purchasing will continue to build our database of prospective bidders to create more competition in the bidding process.

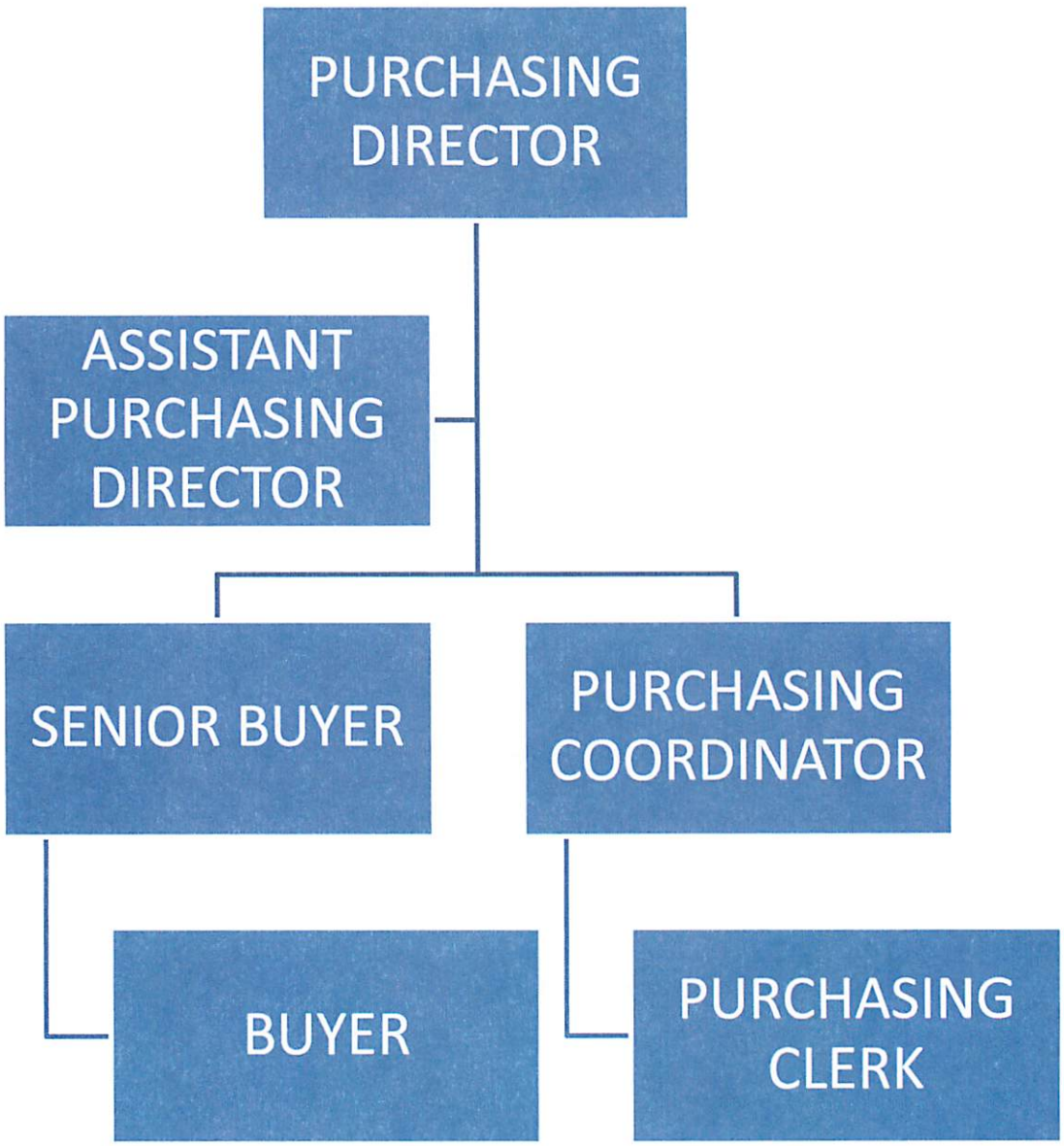
Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Purchasing

D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 Projected	2013 Actual	2014 Projected
D	Average Workdays to Process Requisitions	4 hours	4 hours	3.5 hours	3.5 hours	3.5 hours
D	Number of Purchase Orders	23,221	23,967	24,000	23,929	24,767
LM	Number of Bids	161	148	155	156	160
D	Total Dollar Amount of Purchase Orders	$ 76,250,991	$ 75,145,190	$ 80,000,000	$ 74,089,011	$ 80,000,000

PURCHASING DEPARTMENT



Oklahoma State University Extension Office

Director: Charlotte Richert

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.

General Fund - Non-Elected Dept.

Extension Center	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$114,574	$115,524	$107,997	$119,124
Employee Benefits	$24,906	$25,096	$25,730	$25,801
Travel	$29,439	$32,536	$31,760	$29,282
Operating Expenses	$68,652	$44,205	$42,686	$36,803
Other Services & Charges	$208,590	$222,641	$245,372	$228,333
Interdepartment Expense	$1,129	$3,000	$7,000	$3,659
Capital Outlay	$0	$0	$8,500	$0
Section Total:	**$447,290**	**$443,002**	**$469,045**	**$443,002**
Department Total	**$447,290**	**$443,002**	**$469,045**	**$443,002**

Oklahoma State University
Extension Office

Goals for FY 2013 – 2014

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.

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.

To provide continuous learning opportunities for staff, volunteers, and the public through formal and informal educational methods.

Key Trends and Challenges for FY 2014 - 2015

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. Fees for facilities have increased due to budget reductions and restrictions.

Increasing needs for programs are indicated through the grassroots program advisory committee. 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 by 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.

As experienced Extension personnel approach retirement and with changes in the workforce, additional staffing will be needed to meet the demands of Tulsa County. We will continue to depend upon volunteers to help us achieve 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.

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	1,410
Educational workshops and activities provided by 9 Tulsa County educators*	4-H, Agriculture, Horticulture (Master Gardeners) Family and Consumer Sciences, Nutrition Education, Community Development	1,814
Contacts made through educational programs and home/office visits	All program areas	78,101
Hours of volunteer service provided by OSU Extension volunteers	Master Gardeners, 4-H, Home and Community Education Groups	49,985
OSU Extension Youth Program participation	4-H, Master Gardeners, Community Nutrition, School Enrichment, Family & Consumer Sciences, Agriculture	20,699
Hours of educational contact made to clientele	All program areas	109,143
Mass media contacts includes written, television, electronic and social media, radio (includes duplication)	All program areas	9,776,601

*Seven educators are funded through Tulsa County. Two educators are funded through special funds targeting specific audiences. 1.5 FTE in program assistants.

Staff Development and Performance Enhancements

- 1480 hours of continuing education were completed by 23.5 Tulsa County OSU Extension staff.
- **Tulsa County OSU Extension** educators were recognized during 2013 for their outstanding programs. Through Oklahoma State University, **$72,247 in grants and awards** were secured to support educators and program assistants for Native American, Latino outreach programs, and ongoing programs.
- **Native American Tribal Grant** was awarded to Oklahoma to conduct a 4-H Youth Mentoring program. For 2014 Tulsa County received **$49,282** which continues the Broken Arrow 4-H Tribal Program and expands the program to include Owasso Native American Youth. One FTE program assistant is implementing this program.
- **Juntos** "Together for a Better Education" was launched in September with a **$10,650** 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.
- **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.
- Alex Magee and 4-H were granted **$1,315** to implement **ATV Safety Education** Programs. 8 people completed the certified ATV Safety facilitator course. 112 youth were taught about ATV Safety.
- A **$1000 Health Living Grant** is funding the **Get Fit 4 Life** educational kits for Tulsa County programs.

Agriculture, Natural Resources and Master Gardeners

- Two horticulture educators and one agriculture educator comprise our professional agriculture & natural resources staff.
- 29,804 volunteer service hours have been logged by the Tulsa County OSU Extension Master Gardeners in 2013, exceeding an economic impact of $536,472. Their contributions to Tulsa County include the Teaching Garden that surrounds the OSU Extension Center at the fairgrounds. Educational venues wer provided at 22 community-based events including the Home and Garden Show and the Tulsa State Fair. Free Tuesday night classes in April and May reached 355 contacts with lawn and garden interests. The 330 volunteer Master Gardeners answered an excess of 10,000 phone calls and email requests. The MG's completed 4,340 monthly continuing education hours.
- 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 $1,098,060.00 and is 26% of the total impact in the state.
- 1,410 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. As a result, proven advice for practices helps producers and homeowners with practical and priceless solutions.
- Pecan, fruit and vegetable production has an economic impact in Tulsa County. Our expert horticulture educator works directly with producers to provide the latest research-based information for their successful crops. Additionally, support is given to area business. The tomato test plot coordinated among Southwood Nursery,the OSU Horticulture Department and the Extension Service continues to provide valuable information for 2014 production plans.

Family and Consumer Sciences and Community Nutrition Education

Issue teams: Hunger, Family Resiliency, Risky Behavior

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 Risky Behavior. In 2013:

- Leadership Development among Home and Community Education (OHCE) members occured on a regular basis as 88 experiences were conducted teaching about money management, estate planning, nutrition and food safety, resource management, healthy living, family relations, and

more. 448 participants were 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.

- Building a Unified Team was part of the curriculum, "Together for a better education," which is designed for strengthening individuals and families. This program has been taught to Upward Bound Youth, Tulsa Global Alliance Youth, 4-H Youth Leadership team, and Tulsa County employees. Participants reported identifying and learning skills to build better teams and accomplish goals.

- Books, pajamas, 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 met and continues to meet clients in cooperation with the OSU Medical Center Rehabilitative Services to ensure success with diets affecting long-term health issues such as diabetes, coronary disease, and stroke.

- The Community Nutrition Education Program (CNEP) is a federally funded program that serves limited income families. Because of the commitment of Tulsa County, the value-added program reached over 1100 families during 2013, helping them improve their nutritional choices and manage their food dollars. 31% of participating families less often ran out of food before the end of the month.

- 29% of CNEP graduates reported their children ate breakfast more often. Research shows that kids perform better at school when breakfast is eaten.

4-H Youth Development and 4-H Urban Programs

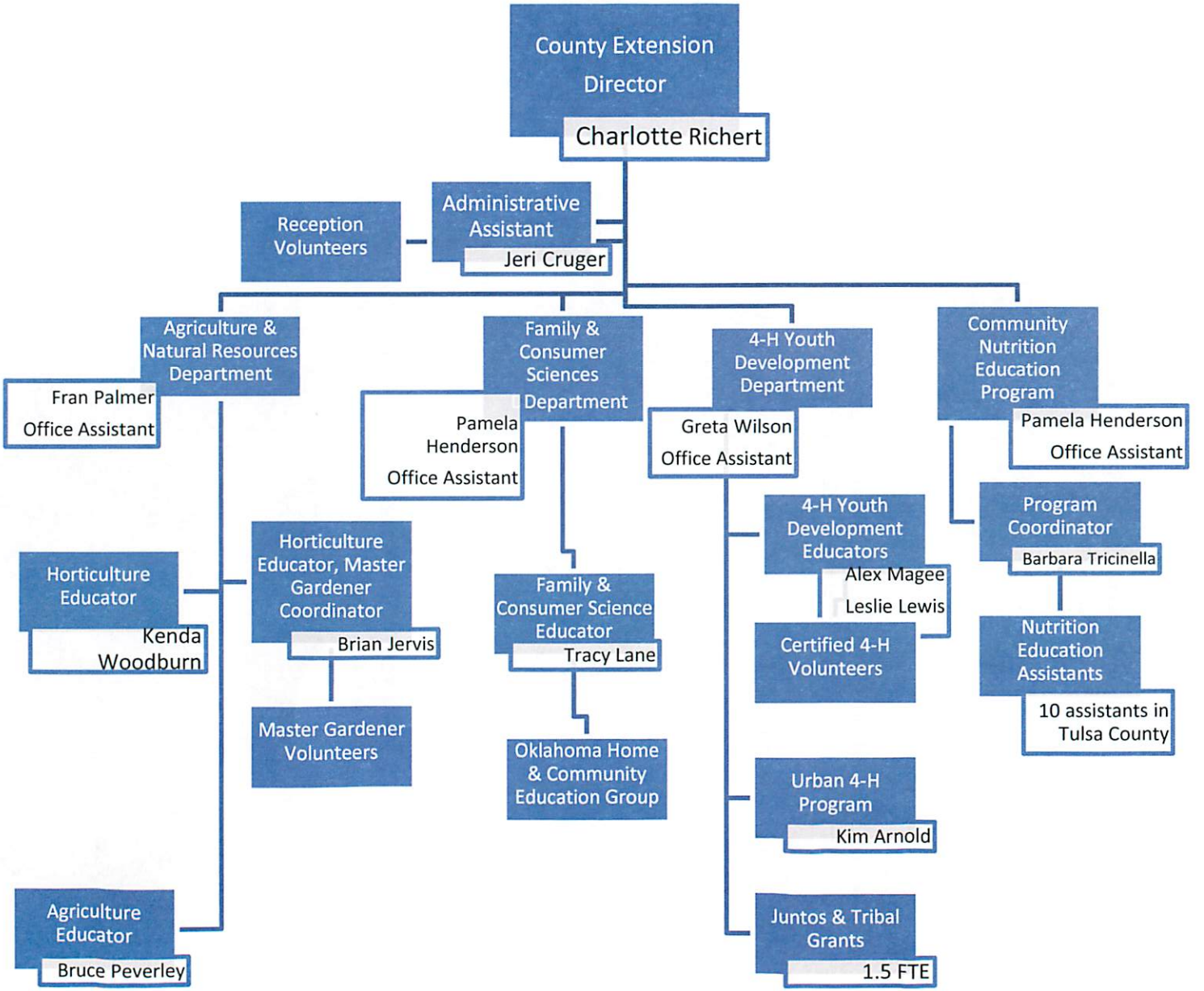
Issue teams: Family Resiliency; Job Readiness; Health; Risky Behavior

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 4-H Youth Educators lead the 4-H program.

- Three educators and two program assistants recruit, train, supervise, and evaluate **261** volunteers.

- 559 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.

Tulsa County OSU Extension Office



Parks Department

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 Dept.

Parks	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$3,380,466	$3,662,329	$3,789,302	$3,401,696
Employee Benefits	$1,559,910	$1,771,702	$1,487,287	$1,837,093
Operating Expenses	$311,026	$300,000	$270,000	$253,444
Section Total:	**$5,251,401**	**$5,734,031**	**$5,546,589**	**$5,492,233**
Department Total	**$5,251,401**	**$5,734,031**	**$5,546,589**	**$5,492,233**

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.

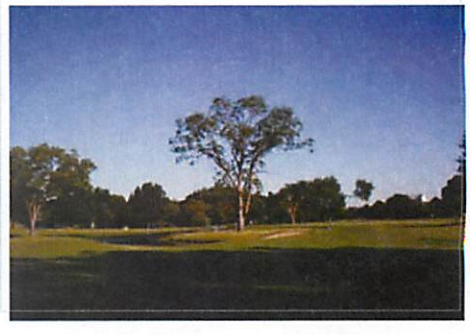
Chandler Park

Chandler offers an outdoor pool, ighted 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 featuresa full gymnasium, game room, aerobics/dance room, cardio/weight room, 3 meeting rooms, computer lab, multipurpose room and an arts/craftsroom. The outdoor swimming pool showcases zero- entry construction and slide/ diving area.

Haikey Creek offers lighted softball fields, a large play structure, disc golf course, jogging and walking trail, tennis court,s 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 toumamen catering, quality pro shop, driving range & practice greens.

Accomplishments for FY 2013 – 2014

Employee Development & Morale

- Held 12th annual Training Rodeo in October
- Held 12th annual Employee Christmas Party in December
- Developed a Cooperative Health & Wellness Program with Human Resources for County Employees using Park Center Staff to offer a variety of exercise and wellness offerings in Courthouse during Noon Hour

Facility and Activity Enhancement

- Planted 155 new trees in all parks donated by Warren Foundation
- Continued public/private partnership to improve Tennis Center at LaFortune Park, to complete Phases III & IV of Project
- Held 1st annual Big Freeze Obstacle Race on LaFortune Park Jogging Trail
- Held 7th annual Holiday Light Display at Chandler Park
- Constructed 2 new restrooms at Haikey Creek Park
- Installed new LED lights and new light poles on LaFortune Jogging Trail
- Installed shade structures over existing play units and exercise court at O'Brien Park

Goals for FY 2014 - 2015

Employee Development & Morale

- Hold annual Employee Training/Development Day in October
- Hold annual Employee Christmas Party in December
- Continue working with Human Resources on expanding training opportunities for staff to enhance promotional abilities within department when they become available

Facility and Activity Enhancement

- Construct 4 new picnic pavilions at Chandler Park
- Complete Phases III & IV of LaFortune Tennis Center Improvement Project
- Install new store front entry at O'Brien Recreation Center
- Overlay total walking trail at LaFortune Park
- Resurface existing tennis courts at Haikey Creek Park
- Install new exercise courts at Haikey Creek & LaFortune Park

Key Trends and Challenges for FY 2014 - 2015

Over the last several years there has been a very recognizable trend in the decline in the number of rounds of golf being played in the Tulsa Metro area. We are very fortunate to have the two busiest public golf courses in the Metro area. But our golf rounds are down as much as 20,000 rounds from pre-2008 highs. In addition to fewer rounds being played, the cost to operate our golf courses has increased dramatically, primarily due to the rise in cost for petroleum based chemicals and fertilizers required to maintain them.

We continue to struggle in our ability to maintain our HVAC systems; even our newer facilities are experiencing more and more problems with all the electronic parts that are used in the systems today. We need a trained in-house staff person and the necessary vehicle to transport him/her around to various park locations to check and service our units regularly. The Building Operations staff has been very helpful over the last two years in assisting us with multiple repairs to our facilities, but it stretches their limited resources as well.

We continue to experience difficulty in hiring and maintaining all the part-time summer staff for our park maintenance, day camp, lifeguards, etc., due to our low wage rates. We must compete with not only other public sector employers but also the private sector in many cases, and we continually struggle to stay fully staffed.

Parks Department

Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

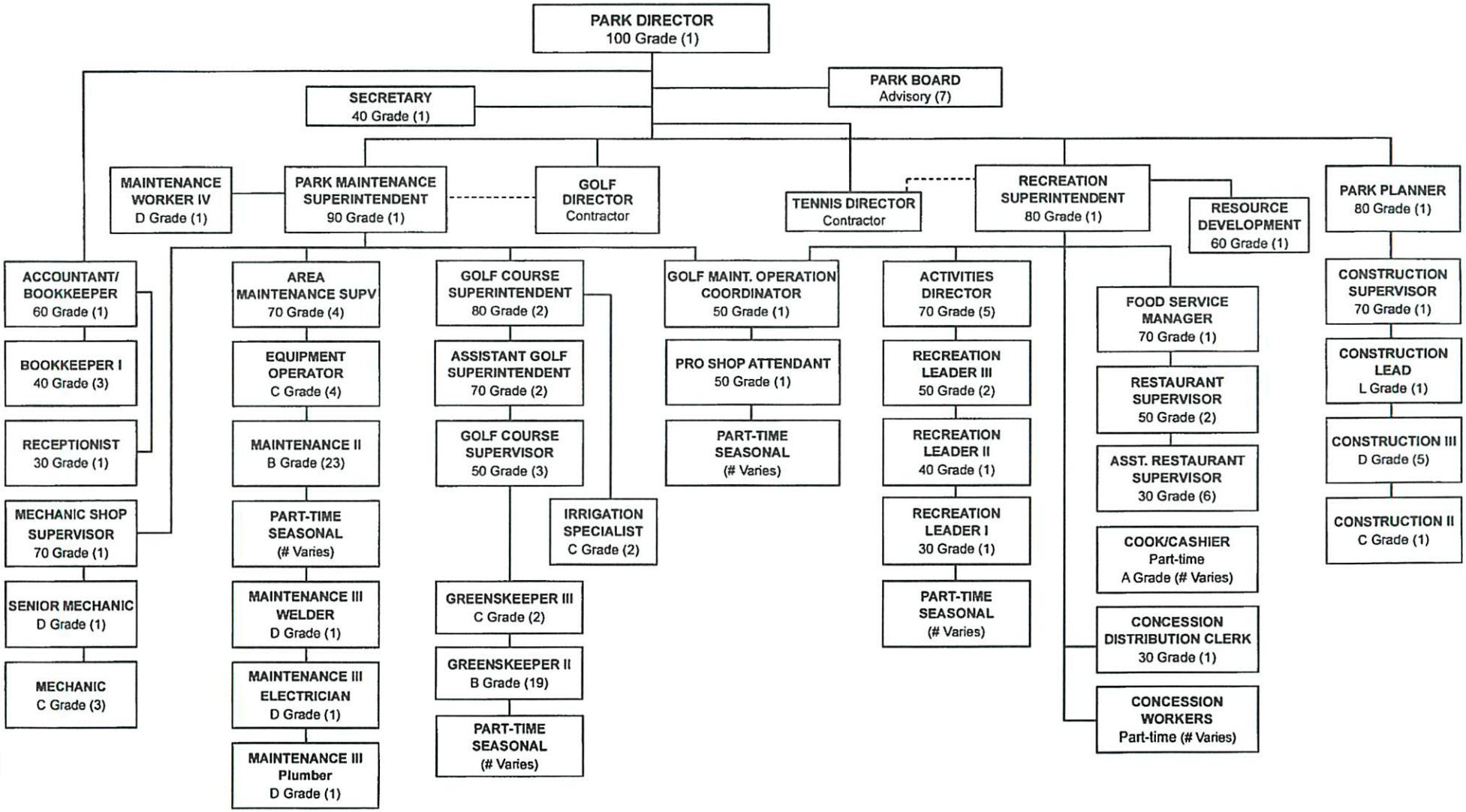
Parks

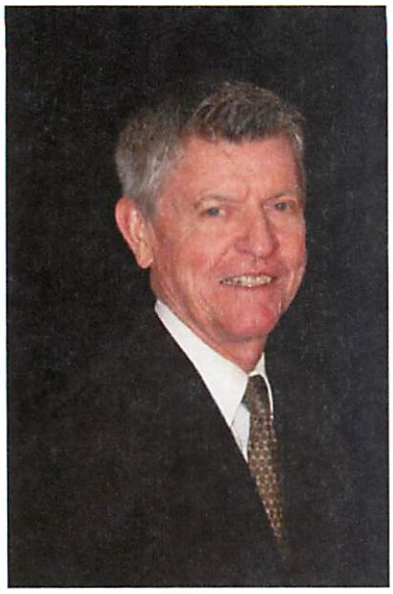
D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 Projected	2013 Actual	2014 Projected
D	Park Maintenance Expenses	$ 200,128.00	$ 170,111.00	$ 147,300.00	$ 139,415.00	$ 147,000.00
D	Facility Maintenance Requests	30	25	39	39	40
D	Community Center Hours	282.5	266.5	266.5	266.5	266.5
D	Day Camps Held	9	12	13	12	12
D	Facilities Rental Revenue	$ 95.00	$ 62,595.23	$ 60,000.00	$ 63,299.30	$ 65,000.00
D	Number of Events Held	33	31	29	29	36
D	Number of Participants	18,375	17,505	18,289	18,293	18,985

South Lakes Golf Course

PARK DEPARTMENT ORGANIZATION CHART

JANUARY 2013





Juvenile Bureau of the District Court

Director: Brent Wolfe

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

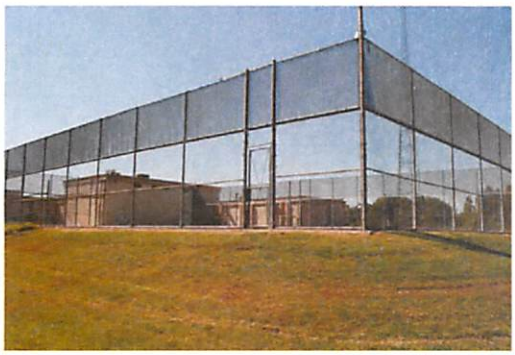
The Probation Department serves youth and families that have been found to be delinquent. Probation functions as both counseling and monitoring for the youth. Over ninety percent of the youth that complete probation do not reoffend.

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./PHOENIX 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. The Phoenix Rising Alternative School is a collaborative effort with 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 2013 - 2014

Successful initial implementation of best practice community/home based treatment program serving youth and families on probation.

Creation and implementation of an enhanced supervisory structure for probation, increasing efficiency and effectiveness.

Detention facility met all accreditation standards by operating a safe, clean, healthy facility that provides state of the art treatment and supervision of youth.

Community awareness of the necessity of a new juvenile courthouse has been raised.

All staff trained to be trauma informed and provide trauma informed and trauma responsive services.

Goals for FY 2014 - 2015

Detention facility fully accredited by the state.

Youth on probation have a non-recidivism rate of at least 90%.

All staff continue to be trained in best practice methods for youth and families.

Continued restructuring of departments to increase efficiency and effectiveness.

Operating within the budget guidelines of the County.

Development and implementation of a program for dual status youth.

Key Trends and Challenges for FY 2014 - 2015

Lack of appropriate placement for high challenge youth.

Referrals trending up after ten years of decline.

Need for specialized educational services for increasing numbers of youth.

Operating within a rapidly deteriorating facility.

Development of appropriate treatment for youth needing secure placement.

Declining state budget.

Maintaining qualified staff in all departments.

Juvenile Bureau of the District Court

Juvenile Administration	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$506,321	$540,560	$518,803	$561,478
Employee Benefits	$212,726	$234,773	$218,689	$241,598
Travel	$0	$125	$53	$125
Operating Expenses	$13,686	$29,470	$25,836	$30,410
Interdepartment Expense	$1,108	$15,600	$21,292	$19,000
Capital Outlay	$1,185	$2,250	$2,900	$2,250
Section Total:	**$735,026**	**$822,778**	**$787,573**	**$854,861**

Juvenile Probation	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$1,066,979	$1,090,582	$1,044,929	$1,097,421
Employee Benefits	$504,020	$530,236	$491,627	$522,772
Travel	$83,546	$84,600	$98,651	$103,800
Operating Expenses	$121,022	$141,385	$142,075	$143,956
Interdepartment Expense	$59,245	$61,800	$59,244	$69,101
Capital Outlay	$3,280	$4,900	$30,000	$4,900
Section Total:	**$1,838,092**	**$1,913,503**	**$1,866,526**	**$1,941,950**

Juvenile Intake	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$543,210	$582,120	$531,623	$597,176
Employee Benefits	$239,564	$284,574	$223,695	$263,776
Travel	$0	$420	$0	$0
Operating Expenses	$1,276	$1,100	$5,100	$1,100
Section Total:	**$784,049**	**$868,214**	**$760,418**	**$862,052**

Juvenile Capital Projects	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Capital Outlay	$0	$2,920,225	$0	$2,920,225
Section Total:	**$0**	**$2,920,225**	**$0**	**$2,920,225**

Juvenile L.I.F.E. / Phoenix	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$773,476	$832,920	$891,761	$889,804
Employee Benefits	$305,637	$374,486	$359,505	$371,300
Travel	$4,603	$84,900	$31,921	$50,900
Operating Expenses	$45,040	$74,280	$69,064	$61,174
Interdepartment Expense	$354	$1,000	$0	$1,000
Capital Outlay	$749	$6,750	$6,750	$6,250
Section Total:	**$1,129,859**	**$1,374,336**	**$1,359,001**	**$1,380,428**
Department Total	**$4,487,026**	**$7,899,056**	**$4,773,519**	**$7,959,516**

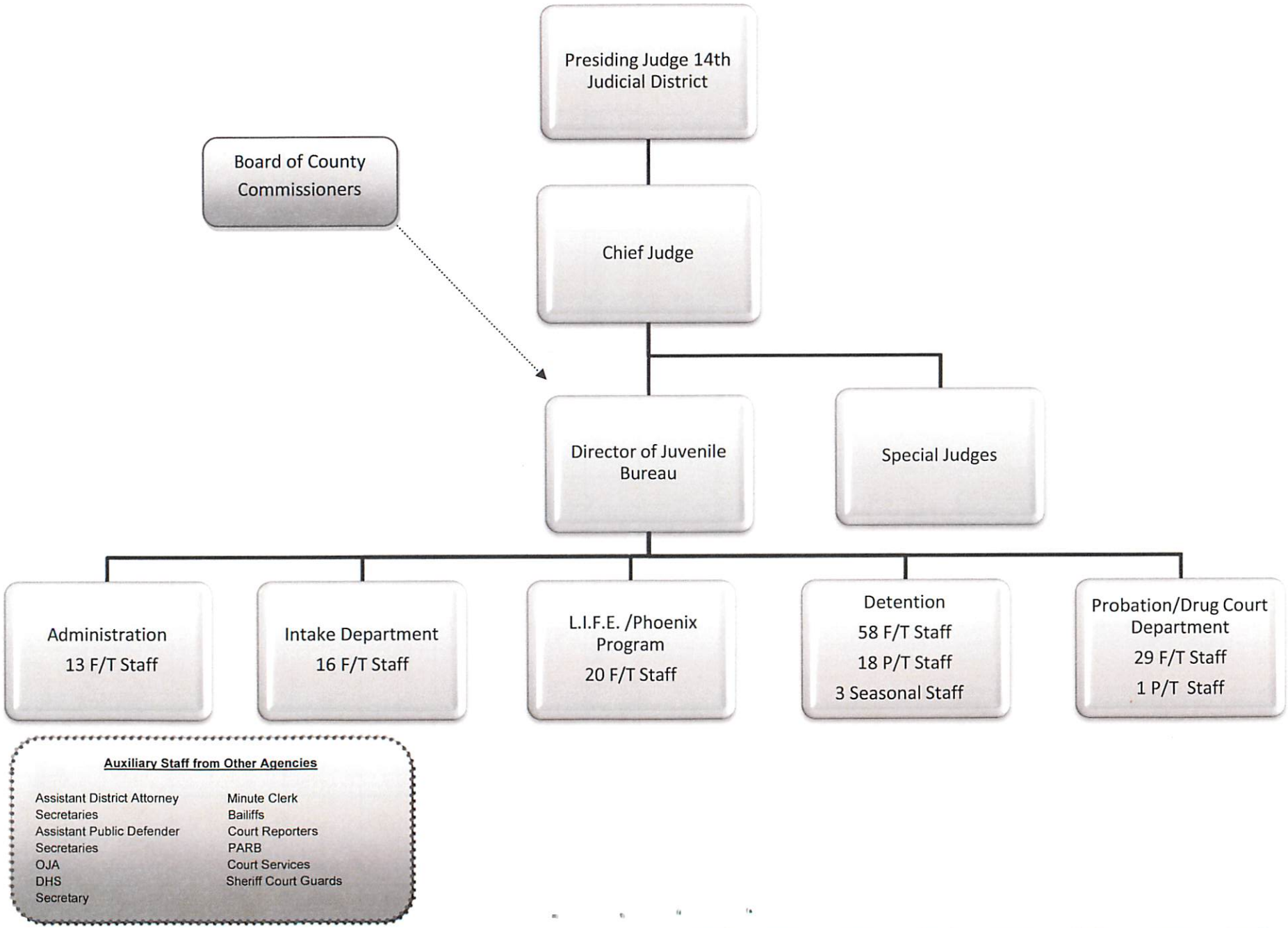
Juvenile Bureau of the District Court

Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Juvenile Bureau of the District Court

D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 Projected	2013 Actual	2014 Projected
M	# of youth served	2528	2512	2600	2735	2850
M	# of CHINS assessments	435	426	450	350	350
M	# of referrals to the Office of Juvenile Affairs	29	44	38	42	40
M	# of referrals to community services	1833	1760	1845	2000	2000
M	Average daily # of Probation youth	340	320	328	380	385
M	# of youth completing Probation	340	322	338	350	360
M	# of youth served during the year by Probation	416	395	418	440	450
M	# of juveniles referred to Intake	2528	2512	2600	2735	2850
M	# of juveniles admitted to Detention	602	608	575	512	500
M	Average # of days stay in Detention	15	14	14	14	14
M	Average daily # of detained youth in Detention	45	44	50	50	50


Presiding Judge 14th Judicial District
Board of County Commissioners
Chief Judge
Director of Juvenile Bureau
Special Judges
Administration
13 F/T Staff
Intake Department
16 F/T Staff
L.I.F.E. /Phoenix Program
20 F/T Staff
Detention
58 F/T Staff
18 P/T Staff
3 Seasonal Staff
Probation/Drug Court Department
29 F/T Staff
1 P/T Staff
Auxiliary Staff from Other Agencies
Assistant District Attorney
Secretaries
Assistant Public Defender
Secretaries
OJA
DHS
Secretary
Minute Clerk
Bailiffs
Court Reporters
PARB
Court Services
Sheriff Court Guards

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 2013 - 2014

Replaced Chill Water Pump in the Courthouse in February 2014.

Carol Crowson Annex Roof will be replaced in the Spring of 2014.

Replaced / Upgraded the Magnetic Lock Door System.

Replaced one the pneumatic air compressor systems at the Courthouse in February 2014.

Goals for FY 2014 - 2015

Replace/Upgrade the Energy Management System at the Courthouse with the help of a grant.

Replace the 3rd floor Courthouse roof.

Replace the roof at Social Services to protect property and equipment and help preserve the physical structure.

Finish Lighting (LED) Project in Social Services. (Approx. ¾ ways finished now.)

Key Trends and Challenges for FY 2014 - 2015

Continue Green Project – LED Lighting, Paper Recycling and TAC Energy Management System.

Continue replacement of older A/C units and systems throughout Tulsa County.

Provide additional training for the HVAC Team for high pressure 410 units, which will allow us to maintain our own equipment and implement cost savings.

Building Operations

Building Operations Dept.

Building Operations	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$1,839,187	$2,075,456	$1,911,195	$2,170,471
Employee Benefits	$972,152	$1,139,779	$1,000,590	$1,158,206
Operating Expenses	$273,195	$350,000	$362,371	$350,000
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$460,794	$150,000	$449,694	$142,000
Section Total:	**$3,545,328**	**$3,715,235**	**$3,723,850**	**$3,820,677**

Building Operations Fleet	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$1,288,810	$1,600,000	$1,662,218	$1,600,000
Capital Outlay	$360,775	$475,000	$548,491	$475,000
Section Total:	**$1,649,585**	**$2,075,000**	**$2,210,709**	**$2,075,000**

Carpentry Shop	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$34,944	$40,000	$40,000	$40,000
Interdepartment Expense	$0	$0	$0	$0
Section Total:	**$34,944**	**$40,000**	**$40,000**	**$40,000**

Janitorial	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$76,552	$85,000	$83,000	$85,000
Interdepartment Expense	$0	$0	$0	$0
Capital Outlay	$1,168	$0	$0	$0
Section Total:	**$77,720**	**$85,000**	**$83,000**	**$85,000**

Building Operations Administration	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Employee Benefits	$1,583	$1,600	$1,553	$1,600
Operating Expenses	$85,062	$115,900	$103,565	$115,900
Interdepartment Expense	$8,265	$13,600	$12,240	$13,600
Section Total:	**$94,910**	**$131,100**	**$117,358**	**$131,100**

Utilities	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$994,652	$1,787,356	$1,513,526	$1,787,356
Section Total:	**$994,652**	**$1,787,356**	**$1,513,526**	**$1,787,356**
Department Total	**$6,397,138**	**$7,833,691**	**$7,688,442**	**$7,939,133**

Building Operations

Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Building Operations

D, LM or M	Performance Measures	2011 Actual	2012 Actual	2013 Projected	2013 Actual	2014 Projected
M	# of buildings maintained	12	12	11	11	11
M	Square footage of buildings maintained	570,284	570,284	553,623	553,623	553,623
LM	# of Admin. Staff	3	3	3	3	3
LM	# of parking permits	648	649	650	645	650
LM	# of purchase orders processed	1,568	1,654	1,740	1,653	1,650
LM	# of Carpenter/Painter staff	9	8	8	8	8
LM	# of Carpenter/Painter's work orders	138	106	110	135	150
LM	# of Central Garage staff	10	10	11	9	11
LM	# of Fleet work orders	1,566	1,910	2,000	2,024	2,080
M	Total # of Vehicles in the Fleet	389	403	420	405	405
M	# of Vehicles in the Fleet that are Sheriff's Vehicles	208	212	230	216	216
LM	# of Janitorial staff	51	39	39	39	39
LM	# of Janitor work orders	21	20	20	12	12
LM	# of Maintenance staff	23	17	19	16	19
LM	# of Maintenance work orders	1,687	1,662	1,600	1,551	1,550

BUILDING OPERATIONS

ADMINISTRATION

(3)

100 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 (3)
C Painter (2)
B Painter Helper (0)

(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 (2)
A Janitors (31)

A Part-time Janitors (3)

(39)

Maintenance

80 Supervisor
70 Assistant Supervisor** (0)
30 Bookkeeper I*
30 Inventory Control Clerk (0)
60 Mechanical Coordinator
L Lead Engineer/AC Repair (0)
50 Building Technician (2)
D Building Engineer (3)
D Heating/AC Person
L Lead Plumber
D Plumber
L Lead Maintenance
D Electrician
C Maintenance III (2)
L Lead Community Service Workers
A Janitor (2)

A Part-time Janitor

(19)

*Double Supervision

** HCO

Budgeted Full-time Positions	76
Budgeted Part-time Positions	4
Budgeted Total Positions	80

TAEMA

Tulsa Area Emergency Management Agency

Executive Director: Roger Jolliff

The director of this agency is a joint appointee of the Mayor of the City of Tulsa and Chairman of the County Commissioners. The purpose of the agency is to coordinate planning, response recovery and mitigation for major emergencies and disasters.

Accomplishments for Fiscal Year 2013-2014

TAEMA is currently operating at full-staff with four positions: Director, Deputy Director, Warning/Communications/IT Coordinator, and the Finance and Grants Coordinator.

TAEMA led limited activations of the Emergency Operations Center due to severe thunderstorms in May, 2013. TAEMA assisted the City of Moore after the May 20, 2013 tornado. TAEMA assisted the City of Broken Arrow with damage assessment after the May 30, 2013 tornado. TAEMA also maintained vigilant watch on weather throughout the year. TAEMA coordinated with the National Weather Service in Tulsa to provide storm spotter training on February 22, 2014.

TAEMA utilized Global Information System (GIS) mapping to develop a map outlining warning siren coverage for Tulsa County, including the City of Tulsa. This map, listing population coverage, provides guidance in filling gaps in the warning systems and is particularly helpful in the boundary areas with other jurisdictions.

TAEMA utilized the Communications trailer to provide weather watch information during the Tulsa State Fair and coordinated with the National Weather Service and EXPO Square staff and supporting partners to insure weather was properly monitored for the event.

TAEMA conducted a Winter Weather Preparedness Table-Top Exercise for the City of Tulsa departments on November 22, 2013. The exercise addressed our preparedness for winter weather and helped the involved departments to better prepare for winter storm response.

TAEMA took part in a Winter Weather Preparedness Table-Top Exercise with Public Service Company of Oklahoma and other northeast Oklahoma Emergency Managers on Nov. 12, 2013.

TAEMA took part in the Statewide Earth, Wind and Fire Functional Exercise with the Oklahoma Department of Emergency Management on Nov. 14, 2013.

TAEMA conducted a Severe Weather Table-Top Exercise for the Oklahoma Association of Fairs and Festivals on Jan. 31, 2014.

TAEMA worked with the Corps of Engineers to administer an Arkansas River Flood Event Table-Top Exercise in May, 2014.

TAEMA assisted Jenks Public Schools to conduct a Violent Intruder Table-Top Exercise on Feb. 13, 2014 and followed up that exercise with a Full-Scale Exercise during April, 2014.

TAEMA worked with the City of Tulsa Building Inspectors to plan a Damage Assessment Full-Scale Exercise on March 25, 2014.

TAEMA administered a Table-Top Exercise addressing a commercial airliner disaster for the Tulsa International Airport and response partners in May, 2014.

The TAEMA Director was elected as President of the Oklahoma Emergency Management Association in August, 2014 and continues to share Tulsa's successes with other emergency management offices across the state. The TAEMA Deputy Director was elected as the Chairman of the Tulsa County Local Emergency Planning Committee.

TAEMA supported the update of the City of Tulsa All Hazards Mitigation Plan update project led by the Engineering Services Department.

Goals for Fiscal Year 2014-2015

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 Tulsa County.

TAEMA will continue participation in the National Priorities Working Group that developed at the conclusion of Tulsa's involvement in the Urban Area Security Initiative (UASI).

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 serve as liaison with the Oklahoma Department of Emergency Management and provide support as appropriate.

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 training.

TAEMA will continue to provide Tulsa Area citizens with preparedness tips via their social media sites: Facebook and Twitter.

Key Trends and Challenges for Fiscal Year 2014-2015

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 in filling gaps in the current system. GIS mapping has significantly improved this plan.

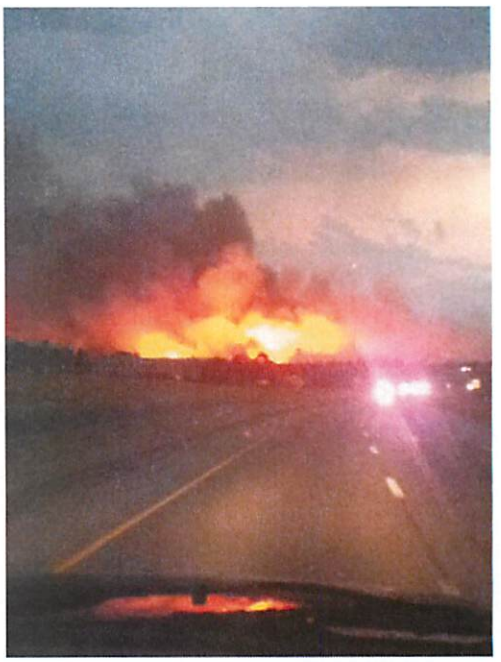
Tulsa County, including the City of Tulsa, continues to address the need to repair the levee system and the impacts an Arkansas River flood will cause. Time and public debate will determine how the area around the Arkansas River will be developed. It is important that we learn from our history and be extremely discerning about development in areas that will flood again.

The Moore tornado brought the subject of safe rooms in public schools to the surface. While this idea is desirable, funding, the practicality of building versus retrofitting, managing access, and other issues will cause much debate and research on this topic. TAEMA will monitor this issue.

The State and Local Assistance (SLA) grant 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 will continue to explore funding sources for projects, including the Hazard Mitigation Grant Program, the Community Development Block Grant Program, and other programs.



Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Tulsa Area Emergency Management Agency

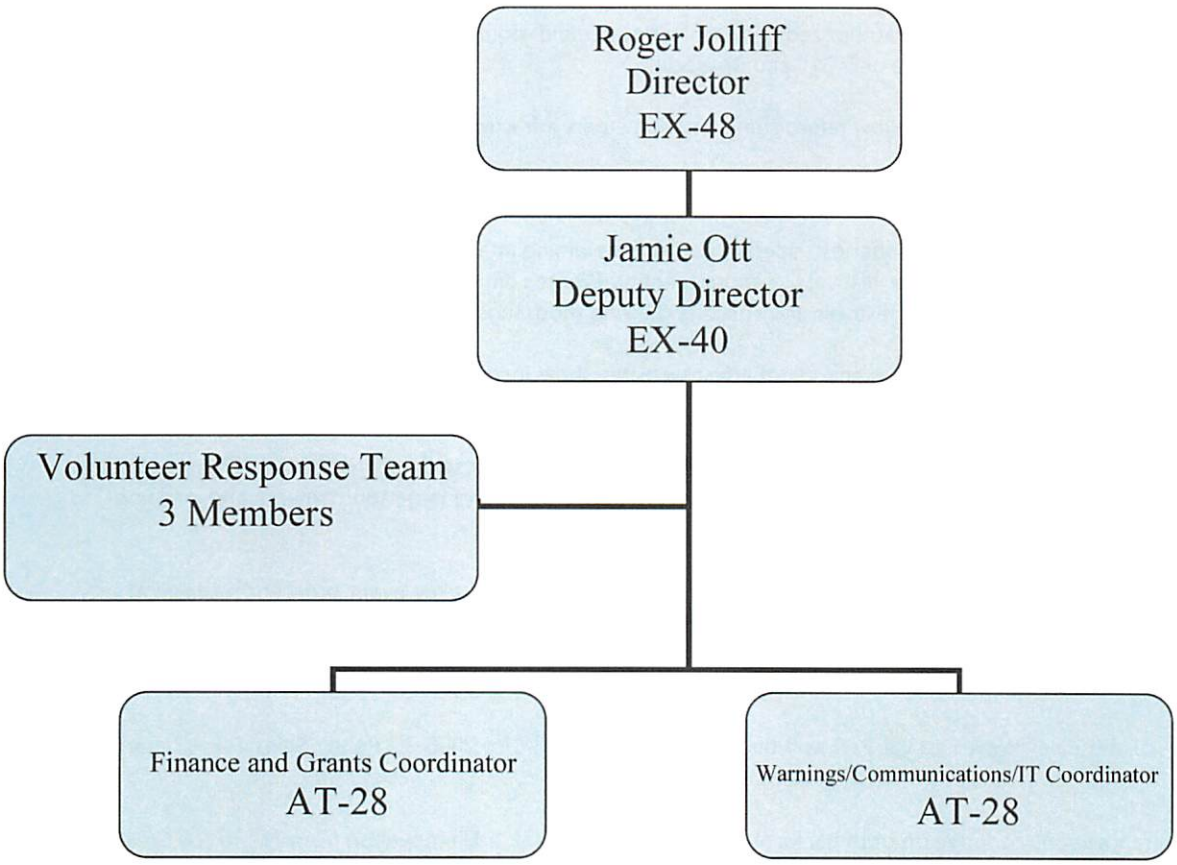
D, LM or M	Performance Measures	FY 13-14 Projected	FY 13-14 Estimated	FY 14-15 Projected
D	# of Likes on Facebook Page	**500**	**500**	**600**
D	# of Followers on Twitter	**100**	**75**	**100**
LM	Number of Siren Tests for the year	**90%** (45 tests)	**46**	**45**
M	Number of Radio Check-ins on Op-Secure Radio (Increase communication and interoperability)	**90%** (45 Check-ins)	**40**	**45**
M	Number of Radio Check-ins on 800MHz Radio (Increase communication and interoperability)	**90%** (45 Check-ins)	**40**	**45**

General Fund - Non-Elected Dept.

Tulsa Area Emergency Management	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Other Services & Charges	$158,227	$158,227	$158,227	$155,571
Capital Outlay	$0	$27,000	$0	$0
Section Total:	**$158,227**	**$185,227**	**$158,227**	**$155,571**
Department Total	**$158,227**	**$185,227**	**$158,227**	**$155,571**

ORGANIZATION CHART

January 2014



River Parks Authority

Executive Director: Matt Meyer

Accomplishments for FY 2013 - 2014

Tulsa County contributed manpower and machinery to relocate a significant amount of sand in preparation for the Zink Dam gate repairs.

The "Improve Our Tulsa" initiative authorized $7M to renovate and double-deck the Pedestrian Bridge in coordination with the Gathering Place near 31st and Riverside.

Additional funds in the package will allow refurbishment of some park infrastructure.

Private fundraising exceeded $1M in Fiscal 2012-13, primarily earmarked for capital improvements and events.

River Parks continues to refine Oktoberfest operations since assuming management of the festival in 2011, following the near-bankruptcy of the festival's corporate entity. Events continue to be an important feature of River Parks, with runs, cycling events, festivals and concerts drawing thousands to the park each year.

River Parks Authority, Turkey Mountain and Oktoberfest websites show increased traffic, as do their companion Facebook pages.

Tulsa Field Sports Alliance continues managing the West Tulsa Sports Complex, with income from operations and private grants being used for much-needed upgrades that are key to attracting large tournaments and ongoing programs.

Three pavilions are being installed at Turkey Mountain from combined Wild Turkey event proceeds received in 2010 and 2012.

Goals for FY 2014 - 2015

Renovation of the River West Festival Park will begin in late 2014 with City 2006 3rd Penny Sales Tax Program funds.

Trail system renovations continue on both banks of the river. The east bank trail renovation from 71st to Joe Creek is in progress, with completion expected by early summer of 2014. The west bank trail renovation from the Festival Park to Southwest Boulevard is expected to be advertised for bids by summer.

Wild Turkey, an every-other-year patron fundraiser, will occur again in the fall of 2014. River Parks supports an update to the 2005 River Corridor Master Plan, joining the George Kaiser Family Foundation's call for an update to aid long-range planning for the river and allow the synergy of the Gathering Place to fuel momentum for increased outdoor recreation all along the river in Tulsa County.

Collaboration will continue with the George Kaiser Family Foundation and City of Tulsa Public Works in support of the Gathering Place construction, which will affect some user groups and event planning in River Parks.

Partnering with local organizations for special projects will continue, such as "adopting out" NatureWorks sculptures for landscape maintenance and hosting clean-up days in various areas of the park with volunteer manpower.

Key Trends and Challenges for FY 2014 - 2015

Park usage remains high, requiring a steady stream of repair and maintenance activities with a limited staff; adding a new maintenance position is in the proposed budget.

The effects of drought in 2011 and 2012 are still impacting the park's trees. A modest private grant funded removal of numerous dangerous dead trees and the pruning of others, but much unfunded work remains. Private funds are required to water landscaping installed with City 3rd Penny Sales Tax funds. Privately-funded trail improvements include three years of watering, but no such allowance is available for similar publicly-funded improvements.

Tulsa County funding has remained flat while City of Tulsa funding has again declined in FY 2013-14 after a brief rebound in Fiscal 2013. Of particular concern are rising fixed costs for employee health insurance and pension programs. Private grants and earned revenue from events continues to fund three full-time staff positions.

Tulsa County is partnering with River Parks Authority, the City of Tulsa, and Public Service Company to provide a total of $1M to repair Zink Dam's gates. Work on the project began in late 2013 and will continue through 2014 as water flows in the river allow. The Authority is funding its part using $250K of its "contingency" fund for self-insurance, depleting that resource approximately one third. These repairs offer a temporary fix for the 30-year-old dam, but a more extensive renovation to improve safety, sediment build-up, and other issues is still needed.

Performance Measures FY 2014 - 2015 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	2011 - 12 Actual	2012 - 13 Actual	2013 - 14 Projected
LM	Goal # 1: Development & Preservation **Measure: Estimated number of park visits per year** 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	1,058,700	1,149,800 visits	1,150,000 visits
D	Goal # 2: Funding **Measure: Private contributions received** 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	$1,091,090	$1,366,900	$1,200,000
D	Goal # 3: Community Relations **Measure: Website visits and Facebook "fans"** 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"	107,380 site visits 12,784 Facebook fans	178,000 site visits 17,000 Facebook fans	180,000 site visits 18,000 Facebook fans
LM	Goal # 4: Programming **Measure: Number of major and minor events** 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	10 major events 39 minor events	14 major events 75 minor events *	9 major events 75 minor events

* Increase in minor events due to counting events that repeat multiple times, i.e., Wednesday night ride, by actual number rather than counting all as one event

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Classification Items of Expense

Tulsa County Budget Request
Department: River Parks Authority

Fiscal Year: 2014 - 2015
Organization Number: 4170

	Prior Year FY 2012-2013	Current Year FY 2013-2014		Estimate of Needs FY 2014-2015	
1. Salaries & Wages					
includes line item accounts	$288,076	$286,896	County	$275,602	County
5110101, Regular;	$268,018	$263,094	City	$252,734	City
5110102, Part Time;	$138,806	$136,010	Other	$151,664	Other
& 5110301 Overtime	$694,900	$686,000	Subtotal	$680,000	Subtotal
2. Benefits	$86,784	$91,714	County	$97,798	County
All other "51" Personal	$80,740	$84,106	City	$89,684	City
Services accounts	$41,816	$43,480	Other	$53,818	Other
	$209,340	$219,300	Subtotal	$241,300	Subtotal
3. Travel	$0	$0		$0	County
					City
					Other
					Subtotal
4. Operating Expenses	$41,332	$44,624	County	$43,244	County
All "52" Materials &	$38,454	$40,922	City	$39,658	City
Supplies accounts	$19,914	$21,154	Other	$23,798	Other
	$99,700	$106,700	Subtotal	$106,700	Subtotal
5. Other Charges	$258,808	$251,766	County	$258,356	County
All "53" Other Services	$240,788	$230,878	City	$236,924	City
accounts	$124,704	$119,356	Other	$142,174	Other
	$624,300	$602,000	Subtotal	$637,454	Subtotal
6. Capital Outlay	$0	$0	County	$0	County
	$149,000	$88,000	City	$78,000	City
	$0	$0	Other	$0	Other
	$149,000	$88,000	Subtotal	$78,000	
Totals	**$675,000**	**$675,000**	**County**	**$675,000**	**County**
	$777,000	**$707,000**	**City**	**$697,000**	**City**
	$325,240	**$320,000**	**Other**	**$371,454**	**Other**
	$1,777,240	**$1,702,000**	**Total**	**$1,743,454**	**Total**

Department Head: Matt Meyer, Executive Director

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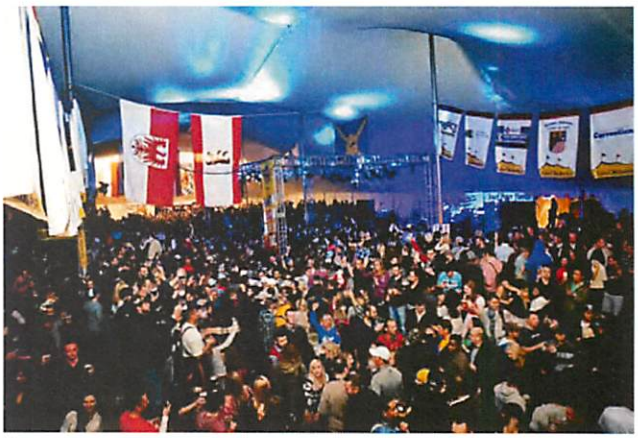
General Fund - Non-Elected Dept.

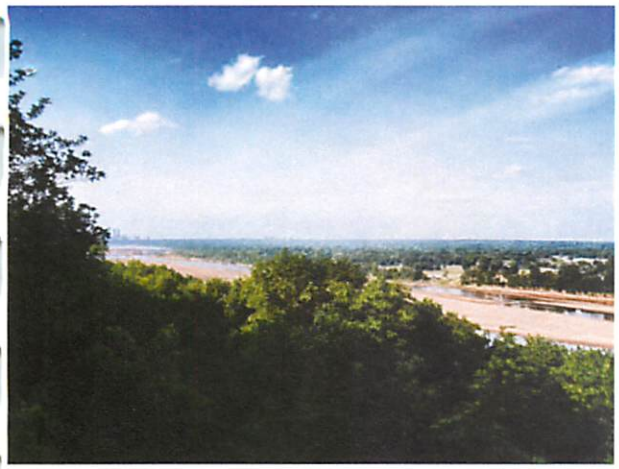
River Parks Authority	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Other Services & Charges	$675,000	$675,000	$675,000	$675,000
Section Total:	**$675,000**	**$675,000**	**$675,000**	**$675,000**
Department Total	**$675,000**	**$675,000**	**$675,000**	**$675,000**

Full Moon Run

OktoberFest



River Parks Downtown View



Turkey Mountain Bent Tree

Indian Nations Council of Governments

Executive Director: Rich Brierre

INCOG

Regional Partners - Regional Solutions

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.

General Fund - Non Elected Dept

INCOG	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Other Services & Charges	$839,000	$839,000	$839,000	$839,000
Section Total:	**$839,000**	**$839,000**	**$839,000**	**$839,000**
Department Total	**$839,000**	**$839,000**	**$839,000**	**$839,000**

Accomplishments for FY 2013 - 2014

Major Accomplishments

Obtained recertification of INCOG's transportation planning process for 4 years to maintain region's eligibility for federal transportation funding and secured funding for several transportation initiatives.

Provided continued GIS access and resources for both Tulsa County and the City of Tulsa.

Transportation

Maintained Tulsa metro area's eligibility for receiving federal transportation funds, including approximately $12M in STP Urbanized Area Funds *(Approximately $6M of STP-UZA funds is allocated annually for the Gilcrease Expressway)* and approximately $3M annually in Federal Transit funds for Tulsa Transit.

Began the TIP update for FY15-18 while maintaining the TIP for FY13-16.

Administered funding for Job Access and New Freedom Programs based on Coordinated Human Services Transportation Plan.

Implemented Federal Transit grant to facilitate transportation of veterans to services.

Initiated the Transportation Alternatives Program providing funding for local projects, including funding for design plans for the West Bank Trail in Tulsa County.

Environment / Energy

Assisted Tulsa County and other member governments in meeting the requirements of EPA's Phase II Storm water permit program.

Established the State Energy Revolving Loan Program and solicited Projects for program funding.

Community and Economic Development

Provided technical guidance for establishing Tulsa County Tax Incentive District 3 and staffed the local review committee for the proposed Macy's distribution center.

Submitted an application for EDA funding for road improvements in conjunction with the Macy's project.

Administered 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.

Approved REAP grants in Tulsa County (TAEMA – storm sirens; Keystone VFD – tanker pumps; Oakhurst – signage and street repairs).

Coordinated Phase I of the Tulsa Multimodal Study to identify industrial development potential in the area between the airport and Port of Catoosa.

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, medication management, tai chi for seniors, and debit cards for low-income seniors in Tulsa County for use at farmers markets.

Administered a Center for Disease Control (CDC) grant to partner with local non-profit agencies to enhance evidence-based services for disease prevention.

Secured and implemented a federal grant to develop a Senior Companion program, matching volunteer companions to seniors needing assistance.

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.

Created storm siren GIS map and analysis of storm siren coverage for TAEMA.

Provided technical assistance and equipment to Tulsa County fire departments through the Rural Fire Defense Program.

Completed administration of the $3.4 million Tulsa Urban Area Security Initiative grant for Tulsa County and municipalities within the county. *(Tulsa County acquired equipment for an all-hazards incident management team through TAEMA, x-ray machines for the courthouse, upgraded equipment for the Emergency Operations Center and Mobile Cop hardware and software.)*

Continued support for Coalition of Tulsa Area Governments to pursue legislative initatives 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.

Continued improved notice process for development applications.

Assisted with updating City of Tulsa's Zoning Code based on new Comprehensive Plan.

Purchased, installed and tested the upgrade to Land Development Analyst software to more efficiently process applications to the TMAPC and Boards of Adjustment.

GIS/Mapping Services

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.

Assisted Tulsa County with maintaining ESRI licenses and provided access to INCOG GIS data.

Goals for FY 2014 - 2015

Primary Goals

Administering state and federal programs in a timely, effective manner.

Instilling the spirit of intergovernmental cooperation in newly elected and appointed community leaders.

Staff development, mentoring and training to foster service to local governments and implement INCOG program.

Programmatic Goals

Continue the transportation planning processes to keep Tulsa County and other members eligible for federal transportation funds.

Complete the update of the Transportation Improvement Plan (TIP) for FY15-18, ensuring that all anticipated local and state projects are in the plan.

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.

Develop an area bicycle/pedestrian master plan, including an update to the trails master plan.

Continue enhancing the Transportation Resource Center *(mobility management)* to improve access through transit for the mobility impaired, implementing the Veterans Transportation Initiative, Job Access and Reverse Commute (JARC) and New Freedom grants to facilitate transportation for coordinated human services.

Implement the new 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.

Administer the Urban County Community Development Block Grant Program and the Tulsa County HOME Consortium Program, providing resources and flexibility in program design for Tulsa County and its communities.

Continue proactive voluntary programs in an effort to maintain the Tulsa area's attainment status by implementing the Ozone Alert! Program, continue to support the Ozone Advance agreement, and develop strategies with key stakeholders to meet the ozone standard and to avoid or delay non-attainment designation. Continue to support the revitalized Clean Cities Program, assisting the County and other jurisdictions with alternate fueled vehicle fleets, and complete the I40 Collaboration of Clean Cities grant for enhancing 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.

	Performance Measures FY 2014 - 2015 Budget			
D = Discretionary				
LM = Local Mandated	INCOG			
M = Mandated				
D, LM or M	**Performance Measures**	**2012 Actual**	**2013 Actual**	**2014 Projected**
LM	Amount of Federal Transportation funds received for local projects (TMA)	$22,050,000	$25,981,987	TBD
	State/Federal grant dollars awarded to Tulsa County projects			
LM	HUD Programs (CDBG, HOME, NSP)	$64,260	$69,097	$0
LM	Transportation (STP-UZA, BR, TE/TA, etc.)	$7,663,184	$1,225,000	TBD
LM	Public Safety (UASI)	$192,036	$87,000	$30,600
LM	Energy Programs (EEBG, Energy Smart Communities, CMAQ etc.)	$539,000	$75,141	$80,000
LM	REAP (including rural fire departments and rural water districts)	$0	$19,909	$80,000
	Fees Remitted to Tulsa County			
M	9-1-1 Cell Phone Fees	$214,870	$182,900	$180,000
M	TMAPC Fees	$74,634	$86,238	$91,900
M	BOA Fees	$12,100	$17,300	$12,000
M	Number of TMAPC applications	14	15	15
M	Number of BOA applications	41	48	45
	Aging Services Programs - Seniors served in Tulsa County			
M	Nutrition services (unduplicated count)	2,969	2,293	2,153
M	Information and Assistance services (unduplicated count)	2,000	2,274	2,072
M	Other senior services programs (unduplicated count)	4,125	3,989	4,349
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)	6	18	15
D	Number of REAP projects to Tulsa County/Tulsa County communities	2	3	3
D	Number of Tulsa County employees using Green Traveler program	22	22	22
M	Number of rural fire departments assisted (INCOG Rural Fire District)	61	61	70
LM	Number of INCOG member governments	26	27	28
D	Number of CTAG member governments	14	14	13
M	Number of Green Country Stormwater Alliance members	19	20	20
M	Ozone design value	0.077	0.080	0.080
M	Number of ozone exceedence days	26	6	TBD
D	Number of INCOG website hits	32,178	29,771	30,000
D	Number of TMAPC website hits	10,668	10,015	11,000
	Note: Some data based on calendar year rather than fiscal year.			

Excise Board

Chairman: Ruth Gaines

Vice-Chairman: Warren G. Morris

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.

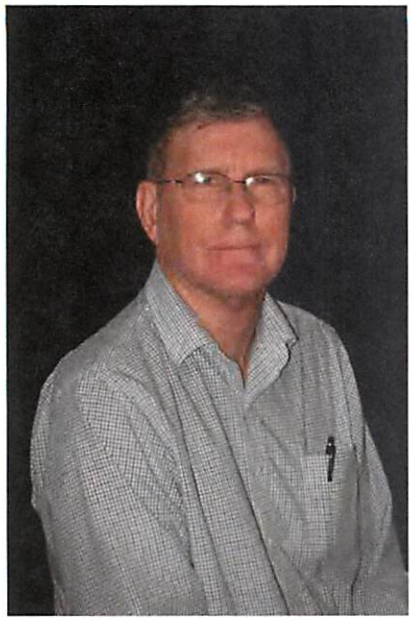
Excise & Equalization Board	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$8,475	$8,500	$8,500	$8,500
Employee Benefits	$709	$949	$949	$949
Travel	$662	$1,000	$1,000	$1,000
Operating Expenses	$2,173	$3,150	$3,150	$3,150
Section Total:	**$12,018**	**$13,599**	**$13,599**	**$13,599**

State Auditor

In accordance with Title 19, Section 171 of the Oklahoma 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.

General Fund - Non-Elected Dept.

County Audit	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$192,757	$512,386	$512,386	$512,386
Section Total:	**$192,757**	**$512,386**	**$512,386**	**$512,386**
Department Total	**$192,757**	**$512,386**	**$512,386**	**$512,386**



Engineers

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 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Engineers/Highways

D, LM or M	Performance Measures	2012 Actual	2013 Actual	2014 Projected
D	Number of construction contracts awarded	2	1	1
D	Number of miles of roadway maintained	728	728	728
D	Number of miles of asphalt overlay	8.33	7.8	8
D	Number of miles of chip seal	0	26	30
D	Number of bridges replaced	2	1	1

Engineers

Engineering Division

Accomplishments for FY 2013 - 2014

Provided engineering and design support for various departments and agencies in Tulsa County.

Provided design plans and coordination on various roadway and bridge projects that, at current rates, would have exceeded $100,000 in costs. Examples are: Bridge replacement on North Harvard north of 116th Street North, Skallal Creek Bridge on 176th Street North.

Managed Four-to-Fix consultant designed projects.

Supervised and supported Highway Construction Division and the Maintenance Districts for all Highway Department operations.

Coordinated design and utility relocation for 56th Street North and Garnett Road Four-to-Fix projects.

Purchased equipment and established program to digitize and archive engineering drawings and plans.

Goals for FY 2014 - 2015

Continue Engineering and Technical support for all County Departments.

Make available training and professional development for Engineering staff.

Provide planning, design, and construction expertise to maintain, repair and replace transportation facilities.

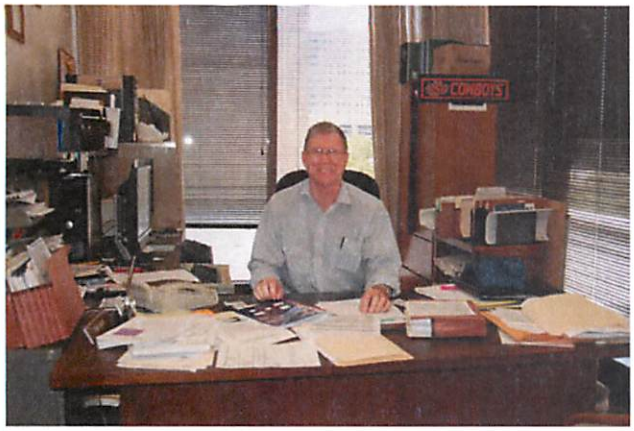
Continue to expand and improve program to maintain roads by chip sealing.

Key Trends and Challenges for FY 2014 - 2015

Additional DEQ requirements in the coming years will require changes and additional responsibilities with regarding to storm water monitoring.

More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.

Tighter budgets within the local communities will create additional requests for support from the Engineering and Highway Departments.



Engineers

Engineering Division

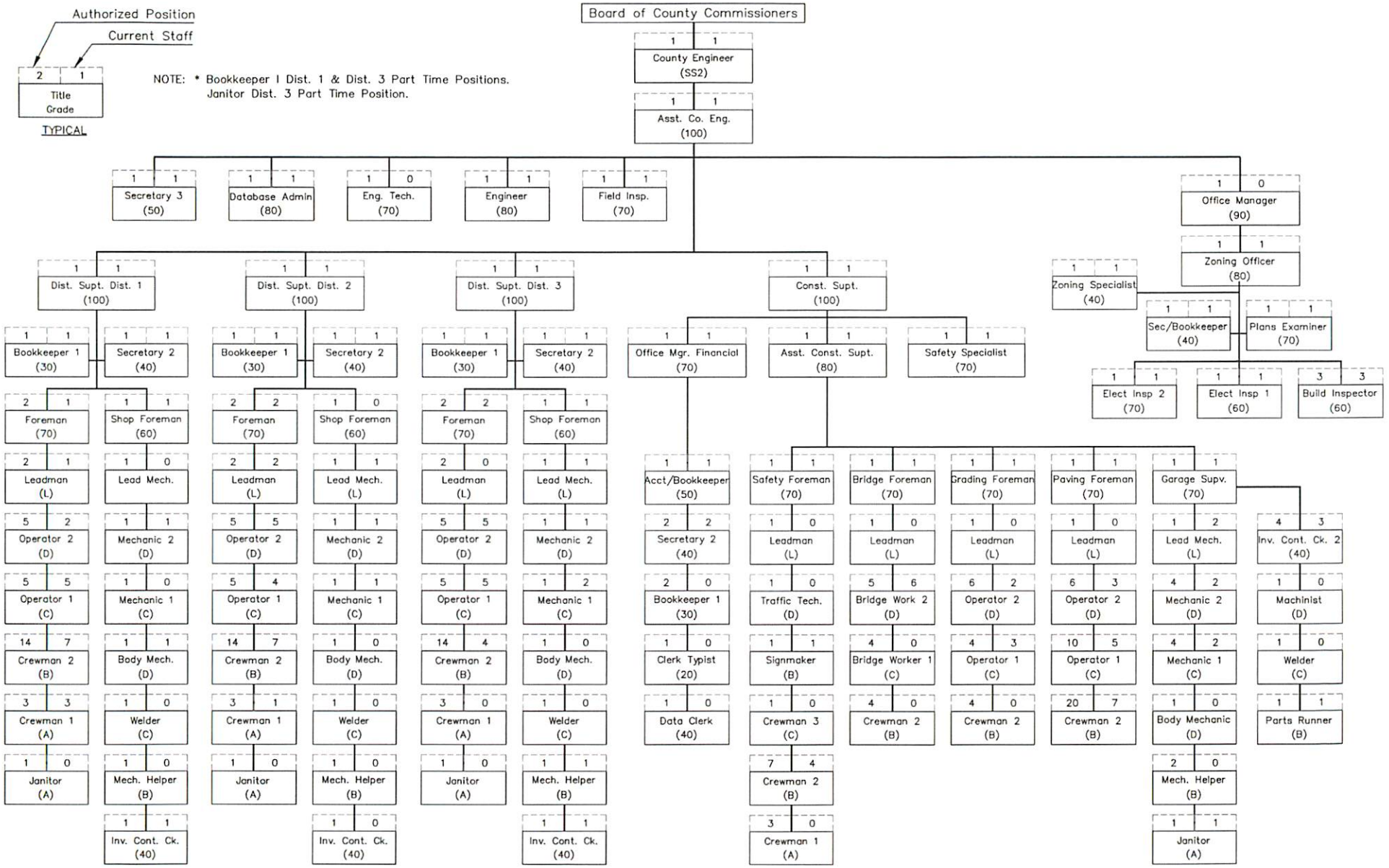
Engineering / Highway Dept.

County Inspections	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$333,551	$346,538	$333,904	$351,711
Employee Benefits	$147,033	$151,780	$158,605	$166,801
Travel	$38,827	$40,000	$36,091	$38,000
Operating Expenses	$5,521	$7,600	$4,089	$3,700
Interdepartment Expense	$0	$2,150	$1,935	$800
Capital Outlay	$2,811	$0	$0	$0
Section Total:	**$527,743**	**$548,068**	**$534,624**	**$561,012**

County Engineers	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$433,450	$495,912	$450,000	$722,552
Employee Benefits	$157,586	$164,824	$166,110	$194,939
Travel	$0	$2,250	$0	$2,000
Operating Expenses	$150,320	$156,000	$49,284	$156,320
Other Services & Charges	$0	$100,000	$0	$15,000
Interdepartment Expense	$2,289	$5,700	$5,130	$2,000
Capital Outlay	$15,328	$0	$16,857	$0
Section Total:	**$758,973**	**$924,686**	**$687,381**	**$1,092,811**

Levee Maintenance	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Salaries & Wages	$67,581	$68,140	$68,938	$69,340
Employee Benefits	$21,585	$21,755	$22,129	$22,258
Travel	$0	$2,250	$2,025	$2,500
Operating Expenses	$85,018	$219,750	$43,284	$219,000
Interdepartment Expense	$82	$0	$41	$0
Capital Outlay	$0	$0	$84	$0
Section Total:	**$174,266**	**$311,895**	**$136,502**	**$313,098**
Department Total	**$1,460,982**	**$1,784,649**	**$1,358,506**	**$1,966,921**

ORGANIZATIONAL CHART – TULSA COUNTY ENGINEERING, HIGHWAY, AND INSPECTIONS DEPARTMENTS



Engineers
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.

Accomplishments for FY 2013 - 2014

Upgraded inspector education to latest codes.

Improved zoning and code enforcement program.

Improved public complaint procedures and processes.

Hired new inspector to replace retired inspector.

Goals for FY 2014 - 2015

Establish program to digitize old permits and plans.

Continue erosion control and storm water inspection plan upgrades.

Make available training and professional development for all employees.

Continue to implement GIS program through INCOG.

Key Trends and Challenges for FY 2014 - 2015

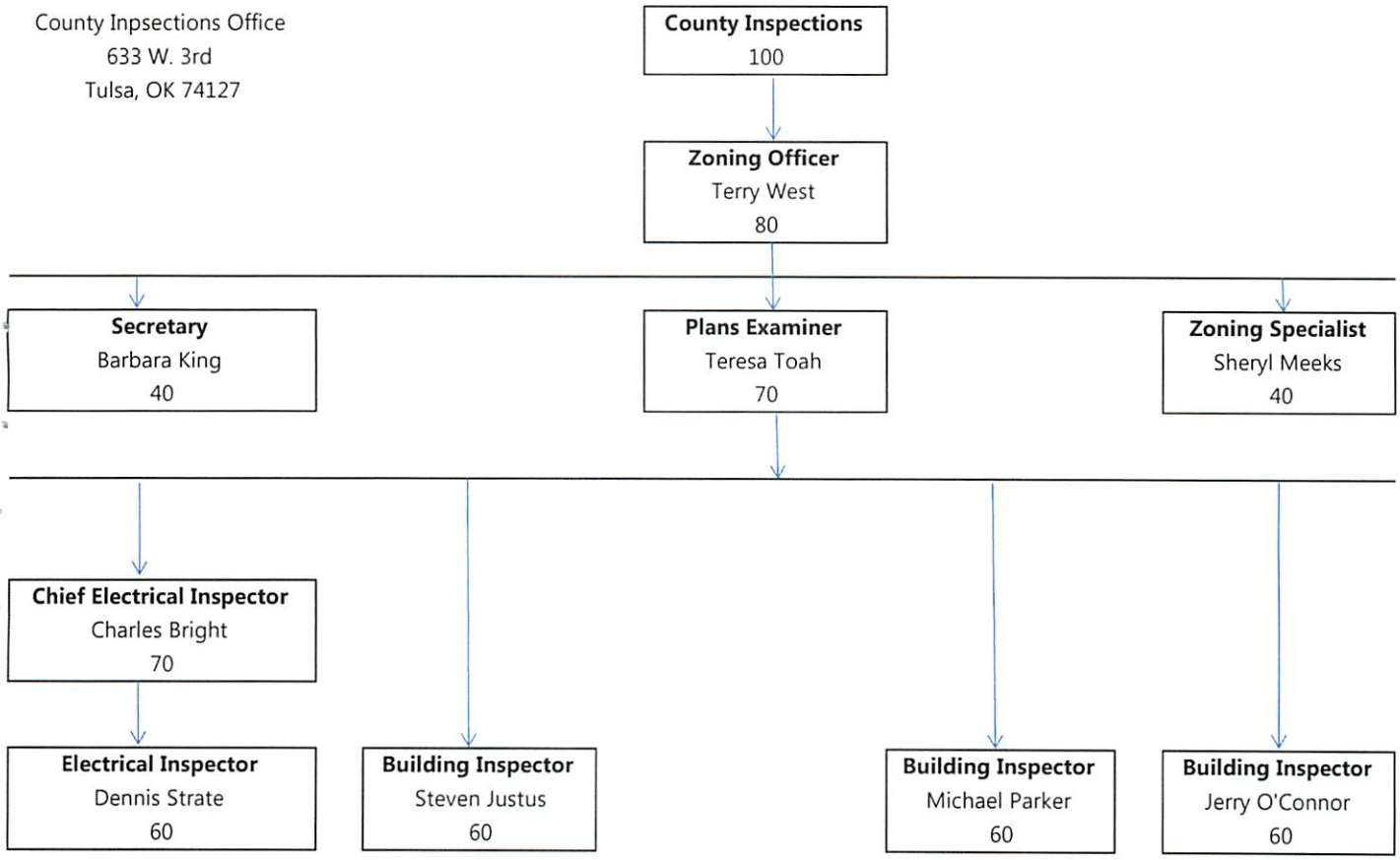
Additional DEQ requirements in the coming years will require changes and updates to the building permit system.

More awareness toward neighborhood cleanup will lead to more complaints and citations, requiring additional time and effort from staff.

Additional development in outlying areas will require extra diligence in checking flood plain and land use requirements.

Engineers
Inspections Division

County Inpsections Office
633 W. 3rd
Tulsa, OK 74127

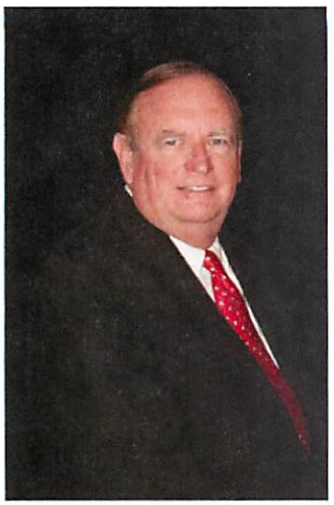


Performance Measures FY 2014 - 2015 Budget

D = Discretionary
LM = Local Mandated
M = Mandated

Inspections

D, LM or M	Performance Measures	2012 Actual	2013 Actual	2014 Projected
D	Number of construction permits issued	380	445	450
D	Number of inspections done	4108	4319	4500
D	Number of zoning investigations	363	261	350



Engineers
Levee District

Director: John Remington

Accomplishments for FY 2013 - 2014

Worked with Corps of Engineers to remove encroachments on Haikey Creek Levee and Jenks Levee.

Completed inspection of several utility crossings on the Jenks Levee.

Gopher eradication program commenced on Haikey Creek Levee and Jenks Levee.

Began work to re-certify Jenks Levee.

Began work and completed re-certification for the Haikey Creek Levee.

Goals for FY 2014 - 2015

Continue animal control program on Jenks and Haikey Creek Levee systems, as per maintenance and operation procedures.

Continue maintenance and mowing programs on Jenks and Haikey Creek Levee systems, as per maintenance and operation procedures.

Continue levee encroachment program on Jenks and Haikey Creek Levee systems.

Complete Phase II for re-authorizing the Jenks Levee.

Implement program to upgrade unsatisfactory elements of Jenks Levee that might be determined from Phase II.

Key Trends and Challenges for FY 2014 - 2015

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.

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.

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.

Public Defender

Chief Public Defender: Jack Zanerhaft

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

Public Defender	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Operating Expenses	$26,681	$33,700	$27,800	$28,500
Interdepartment Expense	$148	$7,750	$7,000	$0
Capital Outlay	$7,477	$6,100	$12,500	$14,000
Section Total:	**$34,306**	**$47,550**	**$47,300**	**$42,500**
Department Total	**$34,306**	**$47,550**	**$47,300**	**$42,500**

Accomplishments for FY 2013 - 2014

In 2013 the Public Defender's Office handled 10,136 cases (an increase of slightly more than 10% over the previous year – see attached Total Tally documents). The representation of this volume of clients has been undertaken with the highest of ethical standards, and by use of best practices, including 3 death penalty cases where the defendant did NOT receive a sentence of death.

The Public Defender's Office received a grant (Joint Proposal with Family & Children Service) from the United Way to fund an embedded case manager in the Public Defender's Office to assist women who receive probation. The Kaiser Family Foundation has agreed to match this grant with a second case manager, with the goal of helping 150 women in 18 months.

The Public Defender's Office has received increased positive media coverage in 2013.

The Public Defender's Office has had its lowest employee turnover rate in decades.

The Public Defender's Office received an increased budget for staff from the Administrator of the Courts and the Oklahoma Supreme Court, for the first time in approximately about 6 years.

The Public Defender's Office hired in house interpreters, saving the county and court fund thousands of dollars previously spent on outside contract interpreters.

The Chief Public Defender is part of a national training team centered in Tulsa for jurisdictions with new Veterans Treatment Courts. Numerous Judges, D.A.'s and court administrators have come to Tulsa from states including Minnesota, Arkansas, Idaho, Missouri, Louisiana, Mississippi and Texas to learn how to start and manage a successful Veterans Treatment Court.

The Chief Public Defender was a part of a select group (with District Attorney Tim Harris and District Judge Rebecca B. Nightingale) to attend site visits in the following:

Rochester, NY – Veterans Resource Center;

Buffalo, NY – Veteran Treatment Court, Mentor Program;

Brooklyn, NY – D.A.'s Office, Drug Court Program;

Bronx, NY – Public Defender's Office (on Holistic Defense); and

Queens, NY – Screening for Treatment Courts.

The Chief Public Defender has been recognized as a national expert on the formation of and training for treatment courts (as an alternative to prison) and has been a speaker at two national conferences in Washington, D.C. (on behalf of the National Association of Drug Court Professionals and the Veterans Courts Conference).

The Chief Public Defender was given one of the prestigious Power Attorneys of Tulsa 2013 awards, recognizing the outstanding achievements of the Public Defender's Office.

The Public Defender's Office has received its first ever visiting international law graduate from England's Amicus International, a non-profit organization that supports offices defending capital (death penalty) cases.

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The Public Defender's Office has received its first ever visiting international law graduate from England's Amicus International, a non-profit organization that supports offices defending capital (death penalty) cases.

The Public Defender's Office underwent systematic changes in assignment of cases, internal reporting and supervision. This resulted in more efficiency, overall improved representation of clients, and more confidence in the Public Defender's Office by the general public.

The Public Defender's Office was more involved in community relations with various demographic and geographical constituencies, stakeholders in the criminal justice system, business entities, and philanthropic institutions.

The Public Defender's Office maintained and continued to improve its working relationship with the University of Tulsa School of Law through internships and externships and on site campus interviews. In addition, the Chief Public Defender is an adjunct professor and has also been a guest speaker in various courses (including Dean Levit's class), and student-led societies and clubs and competitions.

Goals for FY 2014 – 2015

To increase off-budget funding through additional grants from philanthropic groups and federal government agencies.

To transform part of our legal intern obligations from part-time students to full-time paralegals and legal assistants (this promotes stability and continuity).

To assist the Family Division of the Tulsa County Courts in implementing an Integrated Domestic Violence Court (pursuant to a Department of Justice Grant).

To expand the services of the Public Defender's Office to our indigent clients in treatment courts with their concurrent family law issues.

To expand the services of the Public Defender's Office to assist existing criminal and juvenile clients with certain immigration law issues.

To assist various components of the justice system to develop a new "centralized screening" system for those entering the criminal system to be redirected to alternative therapeutic dockets.

To maintain and increase our utilization of international interns through the Amicus International Program.

To finalize an extension of our existing leased office space for a period of 5-7 years. This will insure proper long range planning and ongoing, uninterrupted public defender services to our constituents.

To continue to look for economic efficiencies (e.g. more on-line utilization of research versus hard books) so as to be the best stewards of public funds.

To continue to promote excellent relations with all other entities within the criminal justice system such as, the District Attorney's Office, Judges, Sheriff's Office, Tulsa Police Department, the Tulsa County Bar Association, Oklahoma Bar Association, Oklahoma Supreme Court, the federal judiciary and others.

To encourage and promote best practices as defined by national organizations and think tanks as they relate to the duties and obligations of the Public Defender's Office.

Key Trends and Challenges for FY 2014 – 2015

The anticipated growth of specialty treatment courts (DUI/Drug Court, Veterans Treatment Court, Mental Health Court, Women in Recovery) and other programs to decrease the volume of people in the Tulsa County Jail as well as state prisons.

An increase in programs and strategies to lower the rate of women going to prison, as Oklahoma was ranked number one in the nation.

To continue to promote an atmosphere and environment within the Public Defender's Office that will result in still lower employee turnover rates for both support staff and attorneys, despite not being able to compete with private sector compensation ranges.

We foresee an increased use of technology, expanding our current models so as to improve internal monitoring and other work related time management modalities. Of course, the scope and speed of improvement will be related to obtaining funds.

Based upon mostly Federal Appellate Court rulings the Public Defender's Office will be assigned the most capital (death penalty) cases in recent history. The need for expert witness fees and human resources (public defenders with the most trial experience) will be both a challenge and trend in the upcoming fiscal year.

An increase in importing newer and cutting edge approaches and philosophies in public defense from additional exposure to other front line excellent Public Defender Offices across the country, most notably San Francisco, New Orleans, and the Bronx, New York.

Performance Measures

TWELVE MONTH RUNNING TALLY

2012	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	TOTAL
FELONY CASES	260	249	277	258	313	264	263	310	274	309	262	263	3302
FELONY REVOCATION	34	28	71	44	72	53	40	59	35	30	214	47	727
FELONY ACCELERATION	23	20	27	32	41	22	37	19	25	26	109	26	407
MOTION TO MODIFY	0	0	0	0	0	2	0	0	0	0	0	2	4
AFTER PH APPTMENTS	5	4	5	10	13	13	8	12	12	9	6	9	106
MISD. CASES (Domestic)	35	26	39	32	35	32	36	29	45	45	37	39	430
MISD. CASES (NON-Domestic)	44	60	59	72	72	73	87	99	76	69	70	59	840
MISD. ACCELERATION	16	8	9	10	11	12	11	6	10	10	2	1	106
MISD. REVOCATION	20	6	16	12	16	16	10	18	16	26	6	1	163
BOGUS CHECKS	6	3	8	6	7	9	12	9	6	9	7	10	92
TRAFF. CASES	30	20	24	16	20	28	26	29	18	15	29	29	284
MENTAL HEALTH	107	132	134	108	125	128	108	119	120	100	80	87	1348
JUVENILE	107	110	110	108	140	105	114	123	113	90	90	117	1327
CIVIL	28	26	36	43	29	21	14	28	25	33	30	12	325
APPEALS	4	4	5	1	4	5	4	3	7	5	3	2	47
										OVERALL TOTAL			**9508**

Performance Measures

TWELVE MONTH RUNNING TALLY

2013	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	TOTAL
FELONY CASES	298	268	270	344	378	326	363	367	346	372	355	324	4011
FELONY REVOCATION	38	36	35	46	57	45	39	41	46	51	34	30	498
FELONY ACCELERATION	39	18	27	24	32	30	35	30	29	37	29	25	355
MOTION TO MODIFY	0	0	1	2	0	0	1	1	0	0	0	0	5
AFTER PH APPTMENTS	10	11	7	10	10	11	3	17	11	15	7	7	119
MISD. CASES (Domestic)	46	30	39	33	50	31	35	28	20	18	24	24	378
MISD. CASES (NON-Domestic)	89	57	59	74	109	109	116	76	97	80	80	69	1015
MISD. ACCELERATION	5	8	9	11	9	16	19	14	7	12	20	6	136
MISD. REVOCATION	8	16	16	21	19	23	24	13	27	20	15	15	217
BOGUS CHECKS	2	5	8	6	1	5	9	6	16	6	5	7	76
TRAFF. CASES	13	40	24	42	48	41	42	36	54	43	38	42	463
MENTAL HEALTH	120	104	103	135	138	122	120	112	101	114	100	102	1371
JUVENILE	115	104	119	156	138	89	136	147	107	127	115	139	1492
CIVIL	31	25	21	56	30	31	39	32	25	29	34	23	376
APPEALS	9	5	3	2	6	7	6	6	7	7	11	6	75
										OVERALL TOTAL			**10587**

Financial Summaries

Special Revenue Fund Group

Assessor's Visual Inspection Fund

County Parks Fund

Debt Service Fund

Engineer's Highway Fund

Juvenile Detention Fund

Parking Fund

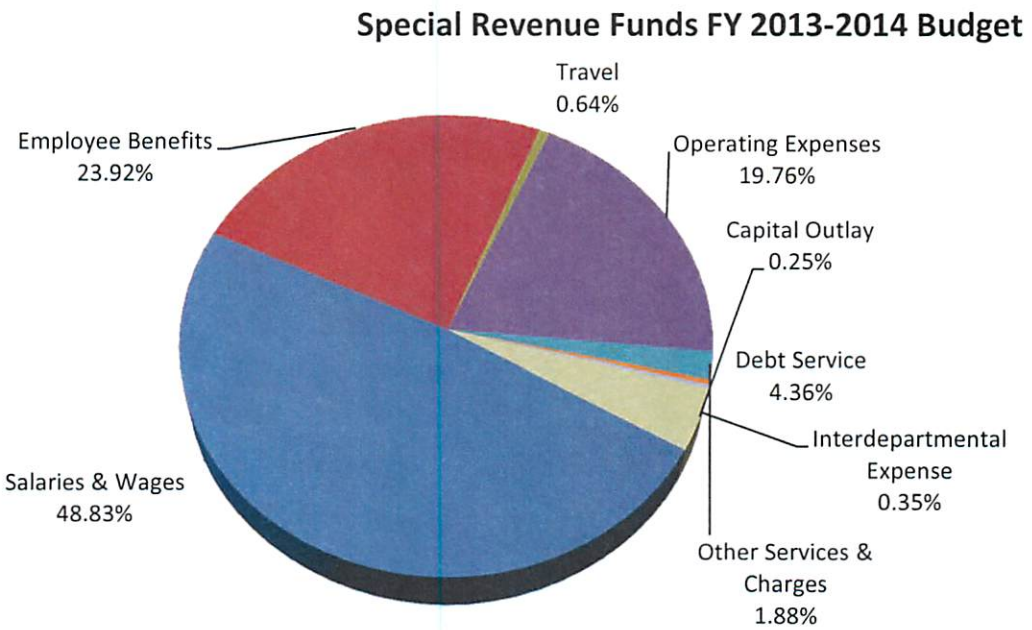
Risk Management

Special Projects Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Ad Valorem Taxes				
Debt Service Revenue	$197.962	$183.829	$179.796	$144.465
Sub- Total	$197,962	$183,829	$179,796	$144,465
Fuel Tax				
Diesel Fuel	$1.473.660	$1.371.892	$1.541.152	$1.390.894
Forfeited Municipal Gasoline	$374	$0	$500	$0
Gasoline Tax	$3.333.959	$3.299.645	$3.178.348	$3.244.979
Gross Production Tax	$401.214	$0	$375.000	$0
Special Fuel Tax	$445	$0	$308	$0
Sub- Total	$5,209,652	$4,671,537	$5,095,308	$4,635,873
Motor Vehicle Fees				
Motor Vehicle Fees Highway	$2.943.057	$2.427.794	$3.051.345	$2.464.127
Sub- Total	$2,943,057	$2,427,794	$3,051,345	$2,464,127
Intergovernmental				
City/County Grants/Contracts	$134.836	$123.093	$123.093	$123.093
Federal Grants	$1.146.851	$134.300	$885.015	$99.340
Federal Grants Pass Thru.	$835.527	$0	$683.452	$0
FEMA Reimbursement Highway	$11.436	$0	$0	$0
FEMA Reimbursement Parks	$343	$0	$0	$0
Interdepartment Revenue	$4.270	$0	$0	$0
Matching Funds	$10.842	$0	$158	$0
Other Grants	$64.659	$0	$0	$0
State 20% Highway Revenue	$927.561	$0	$850.000	$0
State Grants	$2.088.302	$2.091.457	$2.083.975	$2.083.957
Visual Inspection	$2.495.749	$2.562.668	$2.562.584	$2.549.691
Sub- Total	$7,720,376	$4,911,518	$7,188,277	$4,856,081
Investment Income				
Interest Engineering	$16.346	$0	$10.550	$0
Sub- Total	$16,346	$0	$10,550	$0
Charges for Services				
Data Processing Time	$209.052	$0	$225.000	$0
E 911 Wireless Fees	$195.301	$0	$202.658	$0
Facility Rental	$63.299	$50.000	$50.000	$55.000
Program Income	$1.855	$0	$702	$0
Signs and Striping Sales	$39.201	$0	$65.000	$0
Special Service Fees	$624.851	$0	$938.877	$0
Sports Fees	$1.834.102	$2.260.000	$2.260.000	$2.112.500
Sub- Total	$2,967,661	$2,310,000	$3,742,237	$2,167,500

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Other Revenue				
Concessions	$100.847	$140.000	$140.000	$140.000
Donations	$0	$0	$900.000	$0
Environmental Reward Fund	$753	$0	$250	$0
Judgement Principal & Interest	$0	$0	$0	$0
Juvenile Probation Fees	$765	$288	$512	$0
Miscellaneous Revenue	$336.032	$200.000	$200.000	$200.000
Parking Fees	$259.518	$0	$309.791	$0
Project Material & Labor	$0	$0	$550.000	$0
Refunds and Reimbursements	$5.728	$0	$0	$0
Rents & Royalties	$0	$0	$20.000	$0
Restaurant Revenue	$460.456	$450.000	$450.000	$392.500
Sale of Materials	$0	$0	$8.000	$0
Donations Park Fund	$0	$0	$2.000.000	$0
Sub- Total	$1,164,100	$790,288	$4,578,553	$732,500
Refunds & Reimbursements				
Employee FLEX Reimbursement	$772.342	$0	$668.991	$0
Employee Insurance Reimb.	$2.464.755	$0	$2.036.266	$0
Refunds & Reimbursements	$1.555.113	$0	$1.592.387	$0
Sub- Total	$4,792,210	$0	$4,297,644	$0
Other Sources				
Estopped Warrants	$135	$0	$0	$0
Miscellaneous Revenue	$0	$231.220	$4.188	$0
Transfers In	$10.818.277	$570.000	$8.627.137	$570.000
Transfers Out	($8.897.548)	($50.000)	($6.539.359)	$0
Sub- Total	$1,920,865	$751,220	$2,091,966	$570,000
Accounts Receivable Adj.				
Accounts Receivable Adjustment	($15.707)	$0	$0	$0
Accounts Receivable Adjustment	($10.896)	$0	$0	$0
Sub- Total	($26,603)	$0	$0	$0
Interdepartment Revenue				
Interdepartment Revenue	$434	$0	$4.360	$0
Sub- Total	$434	$0	$4,360	$0
Use of Fund Balance				
Use of Fund Balance	$0	$51.371	$4.033	$369.794
Sub- Total	$0	$51,371	$4,033	$369,794
Grand Total All Special Revenue Appropriated Funds	**$26,906,060**	**$16,097,557**	**$30,244,068**	**$15,940,340**

Special Revenue Major Funds	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15	% Change 2015 Budget Over (Under) 2014 Budget	% Total Of 2015 Budget
Salaries & Wages	$7,249,069	$7,748,337	$6,926,823	$7,783,764	0.46%	48.83%
Employee Benefits	$7,334,338	$3,798,738	$6,880,159	$3,813,302	0.38%	23.92%
Travel	$84,852	$88,714	$90,271	$102,675	15.74%	0.64%
Operating Expenses	$6,820,280	$3,869,964	$7,719,057	$3,150,303	-18.60%	19.76%
Other Services & Charges	$1,844,953	$299,050	$1,671,203	$299,050	0.00%	1.88%
Interdepartmental Expense	$75,848	$56,280	$75,096	$56,280	0.00%	0.35%
Capital Outlay	$1,070,743	$52,645	$4,490,142	$39,500	-24.97%	0.25%
Debt Service	$697,998	$183,829	$713,878	$695,465	278.32%	4.36%
Total Expenditures	**25,178,081**	**16,097,557**	**28,566,629**	**15,940,340**	**-0.98%**	**100%**

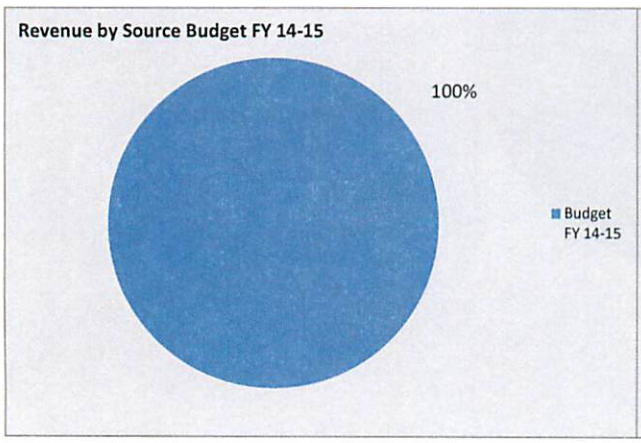


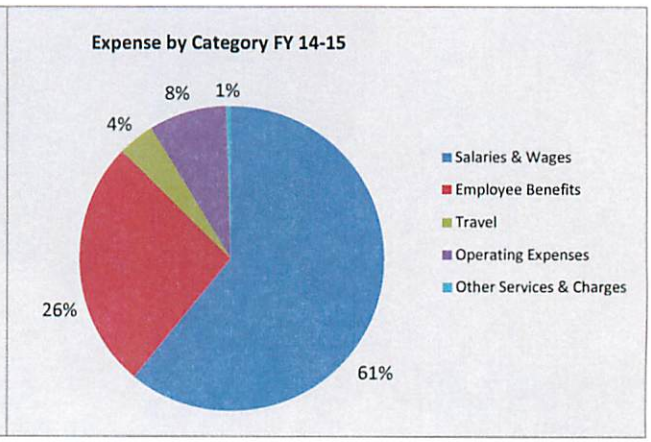
Assessor's Visual Inspection Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Intergovernmental	$2,495,749	$2,562,668	$2,562,584	$2,549,691
Refunds & Reimbursements	$25	$0	$0	$0
Other Sources	$0	$0	$0	$0
Total Revenue	**$2,495,774**	**$2,562,668**	**$2,562,584**	**$2,549,691**
Use of Fund Balance	$0	$1,371	$0	$2,845
Total All Sources	**$2,495,774**	**$2,564,039**	**$2,562,584**	**$2,552,536**
Expenditures by Category				
Salaries & Wages	$1,527,157	$1,567,176	$1,572,185	$1,555,410
Employee Benefits	$636,947	$666,405	$661,150	$673,091
Travel	$80,538	$83,594	$87,500	$100,135
Operating Expenses	$203,578	$236,864	$192,859	$211,900
Capital Outlay	$39,261	$10,000	$47,500	$12,000
Total Expenditures	**$2,487,482**	**$2,564,039**	**$2,561,194**	**$2,552,536**
Income (Loss)	**$8,292**	**$0**	**$1,390**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$29,919**	**$76,069**	**$38,211**	**$39,601**
Additions/Reductions to Fund Balance:	$8,292	($1,371)	$1,390	($2,845)
Ending Fund Balance:	**$38,211**	**$74,698**	**$39,601**	**$36,756**



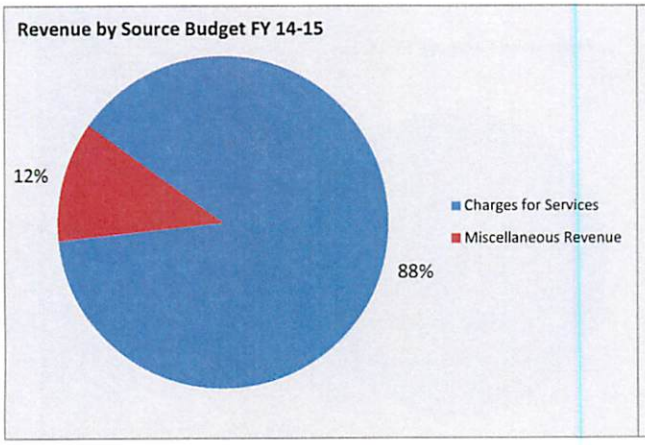


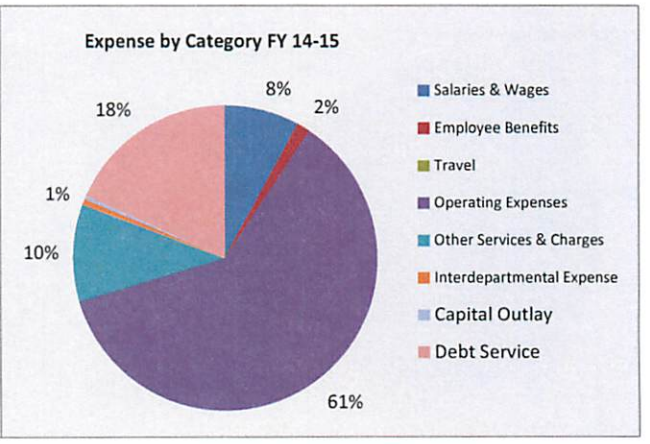
County Parks Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Intergovernmental	$343	$0	$0	$0
Charges for Services	$2,357,858	$2,760,000	$2,760,000	$2,560,000
Miscellaneous Revenue	$442,607	$340,000	$2,340,000	$340,000
Other Sources	($150)	($50,000)	$0	$0
Total Revenue	**$2,800,658**	**$3,050,000**	**$5,100,000**	**$2,900,000**
Use of Fund Balance	$0	$50,000	$0	$0
Total All Sources	**$2,800,658**	**$3,100,000**	**$5,100,000**	**$2,900,000**
Expenditures by Category				
Salaries & Wages	$128,207	$329,720	$115,000	$229,720
Employee Benefits	$19,270	$50,156	$45,140	$40,709
Travel	$0	$0	$0	$0
Operating Expenses	$1,302,811	$2,394,074	$1,601,669	$1,772,472
Other Services & Charges	$239,367	$299,050	$266,650	$299,050
Interdepartmental Expense	$22,960	$18,000	$19,000	$18,000
Capital Outlay	$27,003	$9,000	$2,509,109	$10,000
Debt Service	$514,171	$0	$530,049	$530,049
Total Expenditures	**$2,253,789**	**$3,100,000**	**$5,086,617**	**$2,900,000**
Income (Loss)	**$546,869**	**$0**	**$13,383**	**($0)**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$2,441,112**	**$2,659,320**	**$2,987,981**	**$3,001,364**
Additions/Reductions to Fund Balance:	$546,869	($50,000)	$13,383	$0
Ending Fund Balance:	**$2,987,981**	**$2,609,320**	**$3,001,364**	**$3,001,364**



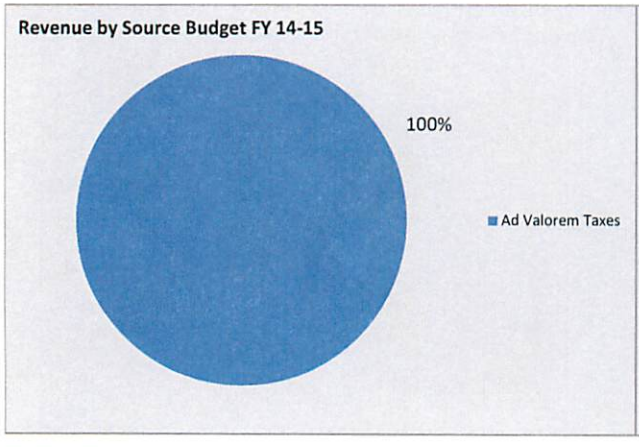


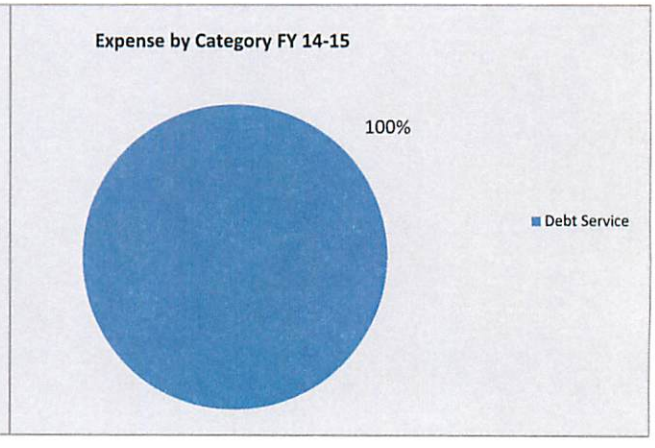
Debt Service Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Ad Valorem Taxes	$197,962	$183,829	$179,796	$144,465
Miscellaneous Revenue	$0	$0	$0	$0
Other Sources	$0	$0	$0	$0
Total Revenue	**$197,962**	**$183,829**	**$179,796**	**$144,465**
Use of Fund Balance	$0	$0	$4,033	$20,951
Total All Sources	**$197,962**	**$183,829**	**$183,829**	**$165,416**
Expenditures by Category				
Debt Service	$183,827	$183,829	$183,829	$165,416
Total Expenditures	**$183,827**	**$183,829**	**$183,829**	**$165,416**
Income (Loss)	**$14,135**	**$0**	**$0**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$39,610**	**$35,866**	**$53,744**	**$53,744**
Additions/Reductions to Fund Balance:	$14,135	$0	$0	($20,951)
Ending Fund Balance:	**$53,744**	**$35,866**	**$53,744**	**$32,793**



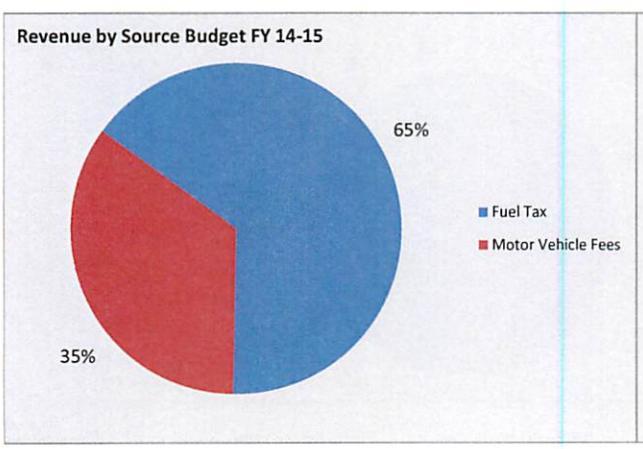


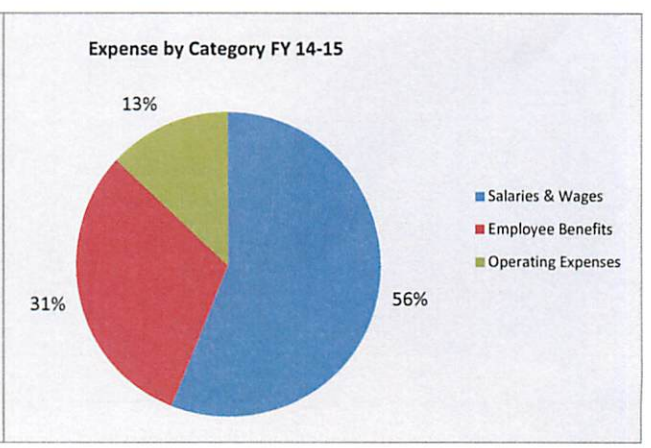
Engineer's Highway Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Fuel Tax	$5,209,652	$4,671,537	$5,095,558	$4,635,873
Motor Vehicle Fees	$2,943,057	$2,427,794	$3,051,345	$2,464,127
Intergovernmental	$938,997	$0	$850,000	$0
Investment Income	$16,346	$0	$10,550	$0
Charges For Services	$39,201	$0	$65,000	$0
Miscellaneous Revenue	$753	$0	$928,000	$0
Refunds & Reimbursements	$549,334	$0	$1,013,250	$0
Other Sources	($273,139)	$0	$268,422	$0
Total Revenue	**$9,424,201**	**$7,099,331**	**$11,282,125**	**$7,100,000**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$9,424,201**	**$7,099,331**	**$11,282,125**	**$7,100,000**
Expenditures by Category				
Salaries & Wages	$3,484,634	$3,909,183	$3,330,547	$3,980,625
Employee Benefits	$1,726,581	$2,202,148	$1,688,067	$2,191,583
Operating Expenses	$4,427,421	$988,000	$4,938,815	$927,792
Other Services & Charges	$0	$0	$0	$0
Interdepartmental Expense	$19,468	$0	$17,816	$0
Capital Outlay	$562,090	$0	$453,899	$0
Total Expenditures	**$10,220,195**	**$7,099,331**	**$10,429,143**	**$7,100,000**
Income (Loss)	**($795,995)**	**$0**	**$852,982**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$9,326,491**	**$9,571,702**	**$8,530,496**	**$9,383,478**
Additions/Reductions to Fund Balance:	($795,995)	$0	$852,982	$0
Ending Fund Balance:	**$8,530,496**	**$9,571,702**	**$9,383,478**	**$9,383,478**



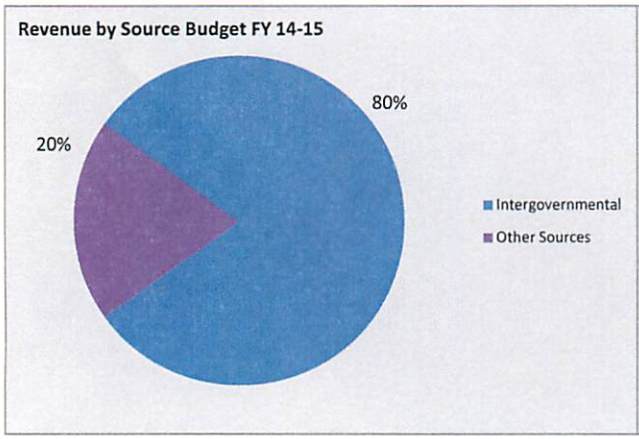


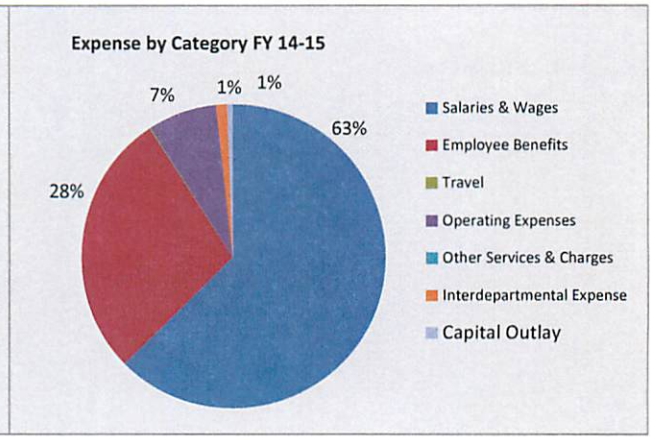
Juvenile Detention Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Intergovernmental	$2,658,403	$2,348,850	$2,350,698	$2,306,390
Other Revenue	$765	$288	$512	$0
Refunds & Reimbursements	$349	$231,220	$4,188	$0
Other Sources	$600,000	$570,000	$570,000	$570,000
Total Revenue	**$3,259,517**	**$3,150,358**	**$2,925,398**	**$2,876,390**
Use of Fund Balance	$0	$0	$0	$345,998
Total All Sources	**$3,259,517**	**$3,150,358**	**$2,925,398**	**$3,222,388**
Expenditures by Category				
Salaries & Wages	$2,109,071	$1,942,258	$1,909,091	$2,018,010
Employee Benefits	$895,926	$880,029	$841,415	$907,919
Travel	$1,970	$5,120	$2,771	$2,540
Operating Expenses	$226,697	$251,026	$264,944	$238,139
Other Services & Charges	$0	$0	$0	$0
Interdepartmental Expense	$35,048	$38,280	$38,280	$38,280
Capital Outlay	$5,658	$33,645	$16,584	$17,500
Total Expenditures	**$3,274,369**	**$3,150,358**	**$3,073,085**	**$3,222,388**
Income (Loss)	**($14,853)**	**($0)**	**($147,687)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$1,316,702**	**$1,243,676**	**$1,301,849**	**$1,154,162**
Additions/Reductions to Fund Balance:	($14,853)	$0	($147,687)	($345,998)
Ending Fund Balance:	**$1,301,849**	**$1,243,676**	**$1,154,162**	**$808,164**



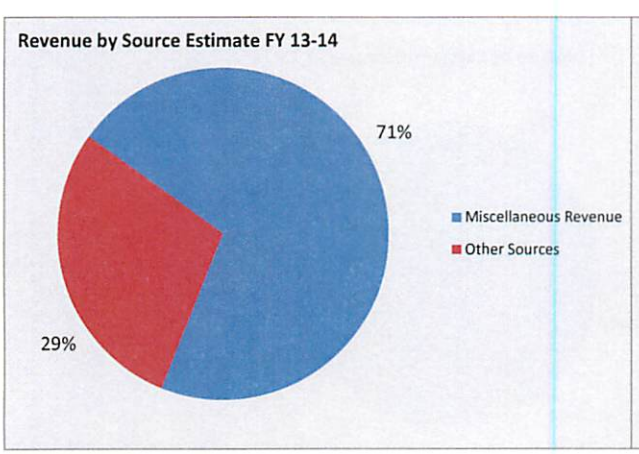


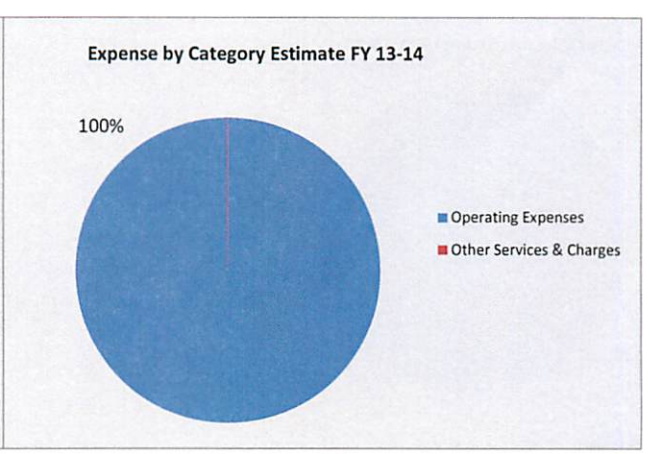
Parking Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Intergovernmental	$4,270	$0	$0	$0
Miscellaneous Revenue	$259,518	$0	$309,791	$0
Other Sources	$126,000	$0	$126,000	$0
Accounts Receivable Adj.	($15,714)	$0	$0	$0
Total Revenue	**$374,074**	**$0**	**$435,791**	**$0**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$374,074**	**$0**	**$435,791**	**$0**
Expenditures by Category				
Operating Expenses	$407,778	$0	$419,268	$0
Other Services & Charges	$230	$0	$120	$0
Total Expenditures	**$408,008**	**$0**	**$419,388**	**$0**
Income (Loss)	**($33,934)**	**$0**	**$16,403**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$71,927**	**$55,180**	**$37,994**	**$54,396**
Additions/Reductions to Fund Balance:	($33,934)	$0	$16,403	$0
Ending Fund Balance:	**$37,994**	**$55,180**	**$54,396**	**$54,396**



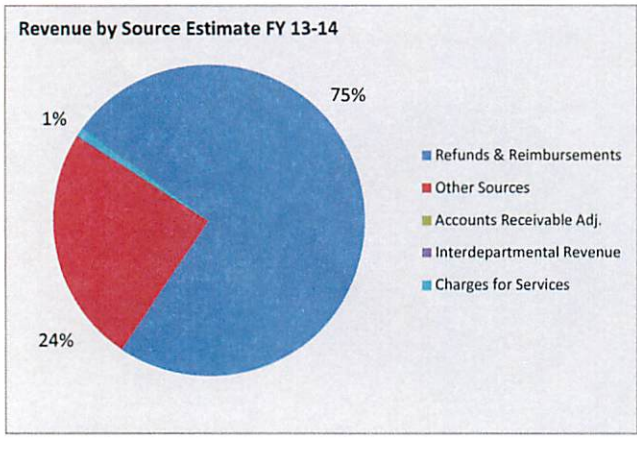


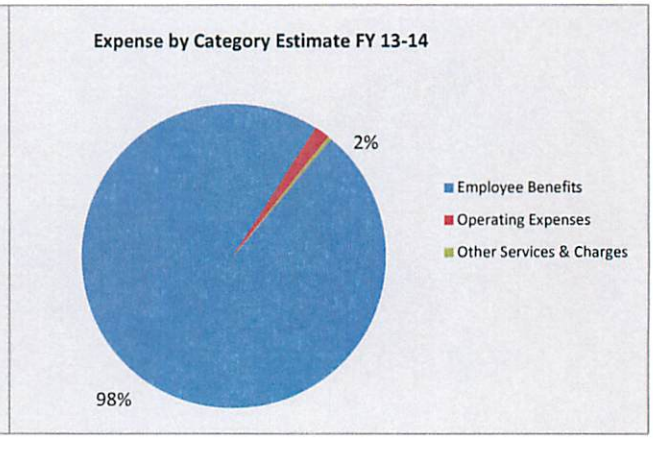
Risk Management

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Refunds & Reimbursements	$4,168,345	$0	$3,830,894	$0
Other Sources	$1,006,846	$0	$1,260,189	$0
Accounts Receivable Adj.	$7	$0	$0	$0
Interdepartmental Revenue	$434	$0	$4,360	$0
Charges for Services	$0	$0	$45,600	$0
Total Revenue	**$5,175,632**	**$0**	**$5,141,042**	**$0**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$5,175,632**	**$0**	**$5,141,042**	**$0**
Expenditures by Category				
Employee Benefits	$4,055,614	$0	$3,644,387	$0
Operating Expenses	$65,053	$0	$58,909	$0
Other Services & Charges	$20,138	$0	$14,620	$0
Interdepartmental Expense	($1,628)	$0	$0	$0
Total Expenditures	**$4,139,178**	**$0**	**$3,717,915**	**$0**
Income (Loss)	**$1,036,454**	**$0**	**$1,423,127**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$2,449,267**	**$3,445,496**	**$3,485,721**	**$4,908,848**
Additions/Reductions to Fund Balance:	$1,036,454	$0	$1,423,127	$0
Ending Fund Balance:	**$3,485,721**	**$3,445,496**	**$4,908,848**	**$4,908,848**



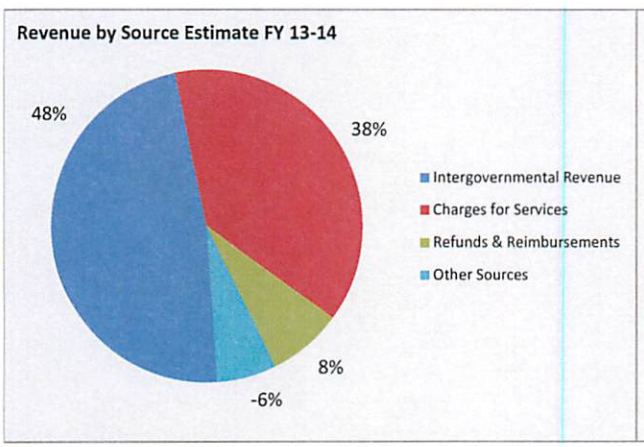


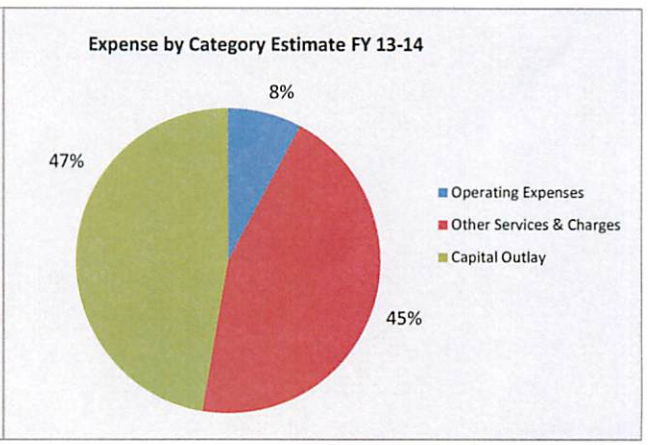
Special Projects Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Intergovernmental Revenue	$1,622,614	$0	$1,424,995	$0
Charges for Services	$1,031,059	$0	$1,142,237	$0
Refunds & Reimbursements	$74,292	$0	$228,500	$0
Accounts Receivable Adj.	($10,896)	$0	$0	$0
Other Sources	$461,172	$0	($182,433)	$0
Total Revenue	**$3,178,241**	**$0**	**$2,613,299**	**$0**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$3,178,241**	**$0**	**$2,613,299**	**$0**
Expenditures by Category				
Travel	$2,344	$0	$0	$0
Operating Expenses	$186,942	$0	$242,593	$0
Other Services & Charges	$1,585,218	$0	$1,389,813	$0
Capital Outlay	$436,731	$0	$1,463,050	$0
Total Expenditures	**$2,211,235**	**$0**	**$3,095,456**	**$0**
Income (Loss)	**$967,006**	**$0**	**($482,157)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$4,207,722**	**$4,024,101**	**$5,174,729**	**$4,692,572**
Additions/Reductions to Fund Balance:	$967,006	$0	($482,157)	$0
Ending Fund Balance:	**$5,174,729**	**$4,024,101**	**$4,692,572**	**$4,692,572**





Financial Summaries

County Organizational Units with Multiple Funds, presented in a consolidated format to show the relationship between functional units, major funds, and non-major funds in the aggregate.

County Organizational Unit

Building Operations Department

Parking Fund

Building Operations General Fund

County Assessor

Assessor's Visual Inspection Fund

County Assessor General Fund

County Parks Department

County Parks Fund

Parks General Fund

Juvenile Bureau of the District Court

Juvenile Detention Fund

Juvenile Bureau General Fund

Engineering / Highway Department

Engineer's Highway Fund

Engineer's General Fund

Building Operations
Parking Fund
General Fund

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.

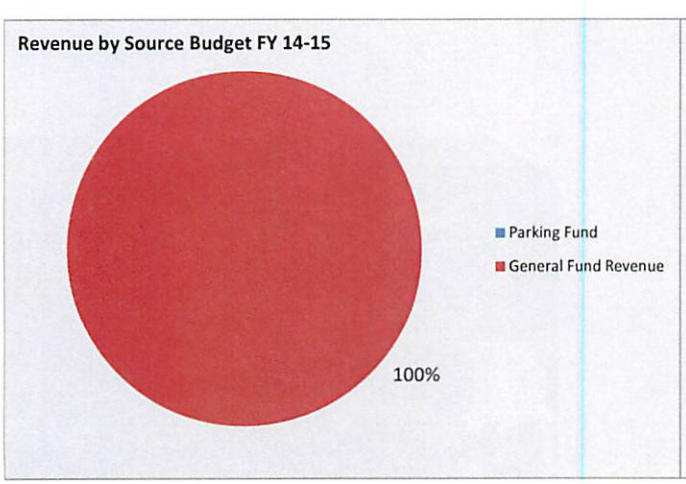
Building Operations

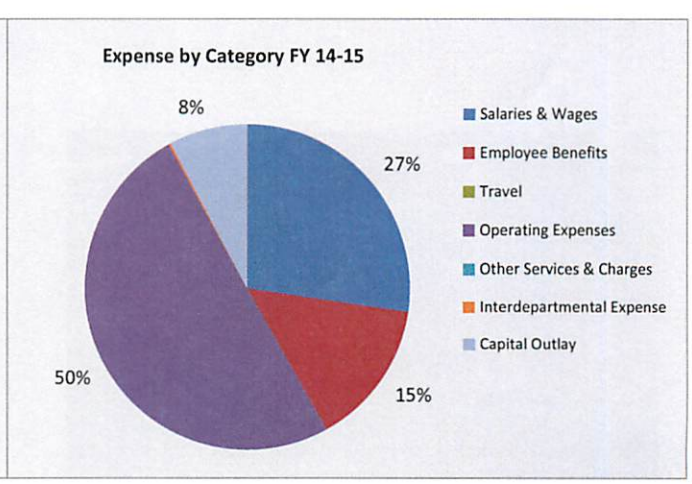
Consolidated Information

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Parking Fund	$374,074	$0	$435,791	$0
General Fund Revenue	$6,397,138	$7,833,691	$7,688,443	$7,939,133
Total Revenue	$6,771,212	$7,833,691	$8,124,234	$7,939,133
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	$6,771,212	$7,833,691	$8,124,234	$7,939,133
Expenditures by Category				
Salaries & Wages	$1,839,187	$2,075,456	$1,911,195	$2,170,471
Employee Benefits	$973,735	$1,141,379	$1,002,143	$1,159,806
Travel	$0	$0	$0	$0
Operating Expenses	$3,160,992	$3,978,256	$4,183,948	$3,978,256
Other Services & Charges	$230	$0	$120	$0
Interdepartmental Expense	$8,265	$13,600	$12,240	$13,600
Capital Outlay	$822,737	$625,000	$998,185	$617,000
Total Expenditures	$6,805,146	$7,833,691	$8,107,831	$7,939,133
Income (Loss)	($33,934)	$0	$16,403	$0

FUND BALANCE ANALYSIS

Beginning Fund Balance:	$71,927	$55,180	$37,994	$54,397
Additions/Reductions to Fund Balance:	($33,934)	$0	$16,403	$0
Ending Fund Balance:	$37,994	$55,180	$54,397	$54,397





Tulsa County Assessor's Office
Visual Inspection Fund
General Fund

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.

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 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 tax monies.

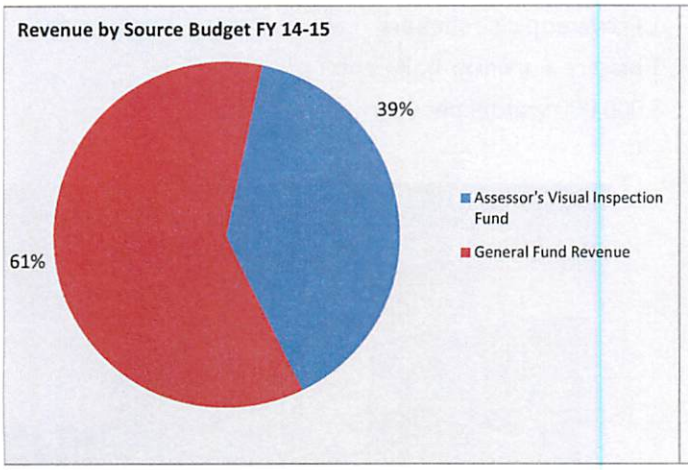
Assessor's Office

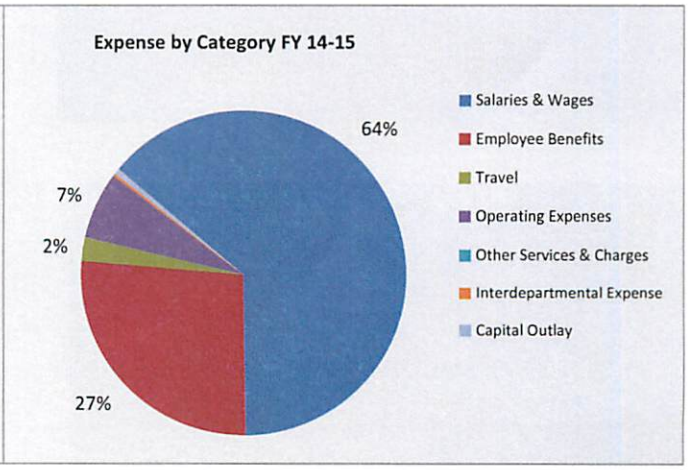
Consolidated Information

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Assessor's Visual Inspection Fund	$2,495,774	$2,562,668	$2,562,584	$2,549,691
General Fund Revenue	$3,666,227	$3,867,478	$3,825,826	$3,918,562
Total Revenue	$6,162,001	$6,430,146	$6,388,410	$6,468,253
Use of Fund Balance	$0	$1,371	$0	$2,845
Total All Sources	$6,162,001	$6,431,517	$6,388,410	$6,471,098
Expenditures by Category				
Salaries & Wages	$3,977,549	$4,101,026	$4,043,661	$4,119,846
Employee Benefits	$1,584,967	$1,699,853	$1,615,850	$1,719,232
Travel	$123,122	$121,329	$133,800	$149,525
Operating Expenses	$386,987	$462,709	$401,709	$430,995
Other Services & Charges	$0	$0	$0	$0
Interdepartmental Expense	$664	$12,100	$14,500	$15,000
Capital Outlay	$80,420	$34,500	$177,500	$36,500
Total Expenditures	$6,153,709	$6,431,517	$6,387,020	$6,471,098
Income (Loss)	$8,292	$0	$1,390	$0

FUND BALANCE ANALYSIS

Beginning Fund Balance:	$29,919	$76,069	$38,211	$39,601
Additions/Reductions to Fund Balance:	$8,292	($1,371)	$1,390	($2,845)
Ending Fund Balance:	$38,211	$74,698	$39,601	$36,756





Parks Department
Parks Fund
General Fund

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

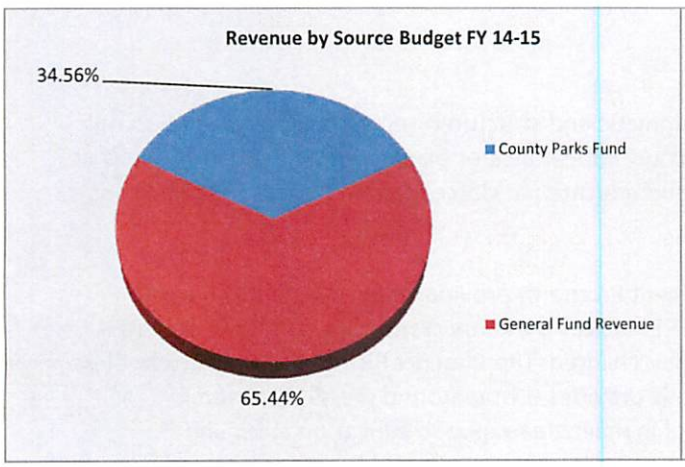
County Parks

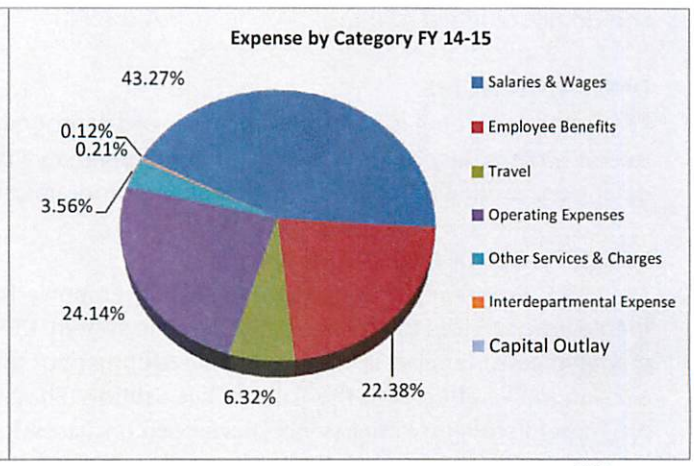
Consolidated Information

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
County Parks Fund	**$2,800,658**	**$3,050,000**	**$5,100,000**	**$2,900,000**
General Fund Revenue	**$5,251,401**	**$5,734,031**	**$5,546,589**	**$5,492,233**
Total Revenue	**$8,052,059**	**$8,784,031**	**$10,646,589**	**$8,392,233**
$57,862,473				
Use of Fund Balance	**$0**	**$50,000**	**$0**	**$0**
Total All Sources	**$8,052,059**	**$8,834,031**	**$10,646,589**	**$8,392,233**
Expenditures by Category				
Salaries & Wages	**$3,508,673**	**$3,992,049**	**$3,904,302**	**$3,631,416**
Employee Benefits	**$1,579,180**	**$1,821,858**	**$1,532,427**	**$1,877,802**
Travel	**$514,171**	**$0**	**$530,049**	**$530,049**
Operating Expenses	**$1,613,836**	**$2,694,074**	**$1,871,669**	**$2,025,916**
Other Services & Charges	**$239,367**	**$299,050**	**$266,650**	**$299,050**
Interdepartmental Expense	**$22,960**	**$18,000**	**$19,000**	**$18,000**
Capital Outlay	**$27,003**	**$9,000**	**$2,509,109**	**$10,000**
Total Expenditures	**$7,505,191**	**$8,834,031**	**$10,633,206**	**$8,392,233**
Income (Loss)	**$546,869**	**$0**	**$13,383**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$2,441,112**	**$2,659,320**	**$2,987,981**	**$3,001,364**
Additions/Reductions to Fund Balance:	**$546,869**	**$0**	**$13,383**	**$0**
Ending Fund Balance:	**$2,987,981**	**$2,659,320**	**$3,001,364**	**$3,001,364**





Juvenile Bureau of the District Court

Director: Brent Wolfe

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./PHOENIX 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. 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.

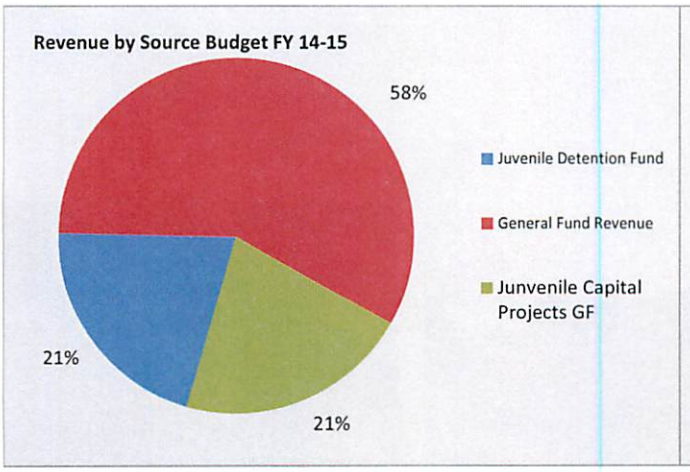
Juvenile Bureau

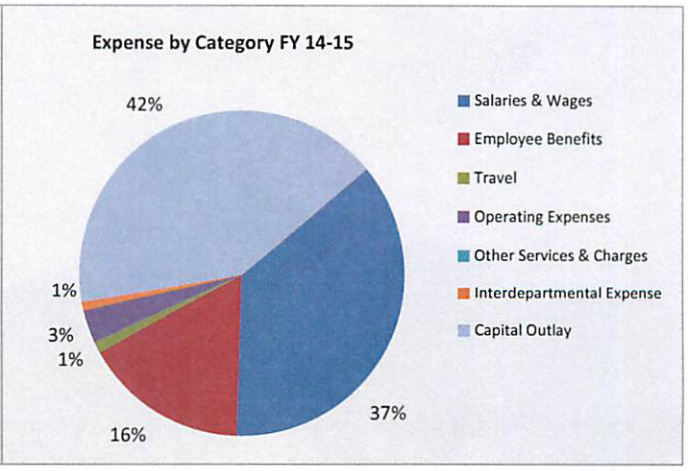
Consolidated Information

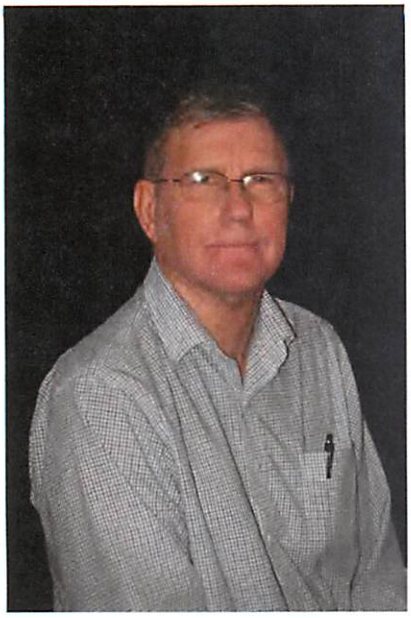
Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Juvenile Detention Fund	$3,259,517	$3,150,358	$2,925,398	$2,876,390
General Fund Revenue	$4,487,026	$4,978,831	$4,773,518	$7,959,516
Junvenile Capital Projects GF		$2,920,225		$2,920,225
Total Revenue	$7,746,543	$11,049,414	$7,698,916	$13,756,131
Use of Fund Balance	$0	$0	$0	$345,998
Total All Sources	$7,746,543	$11,049,414	$7,698,916	$14,102,129
Expenditures by Category				
Salaries & Wages	$4,999,057	$4,988,440	$4,896,207	$5,163,889
Employee Benefits	$2,157,872	$2,304,098	$2,134,931	$2,307,365
Travel	$90,118	$175,165	$133,396	$157,365
Operating Expenses	$407,721	$497,261	$507,019	$474,779
Other Services & Charges	$0	$0	$0	$0
Interdepartmental Expense	$95,755	$116,680	$118,816	$127,381
Capital Outlay	$10,872	$2,967,770	$56,234	$5,871,350
Total Expenditures	$7,761,395	$11,049,414	$7,846,603	$14,102,129
Income (Loss)	($14,853)	$0	($147,687)	$0

FUND BALANCE ANALYSIS

Beginning Fund Balance:	$1,316,702	$1,243,676	$1,301,849	$1,154,162
Additions/Reductions to Fund Balance:	($14,853)	$0	($147,687)	($345,998)
Ending Fund Balance:	$1,301,849	$1,243,676	$1,154,162	$808,164







Engineers

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

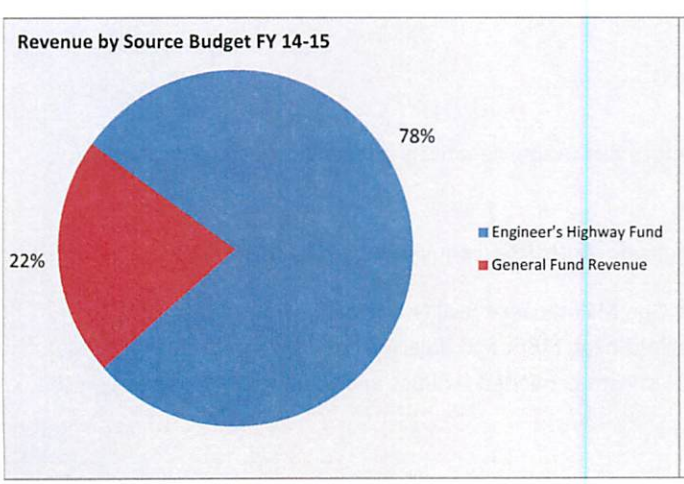
County Engineers

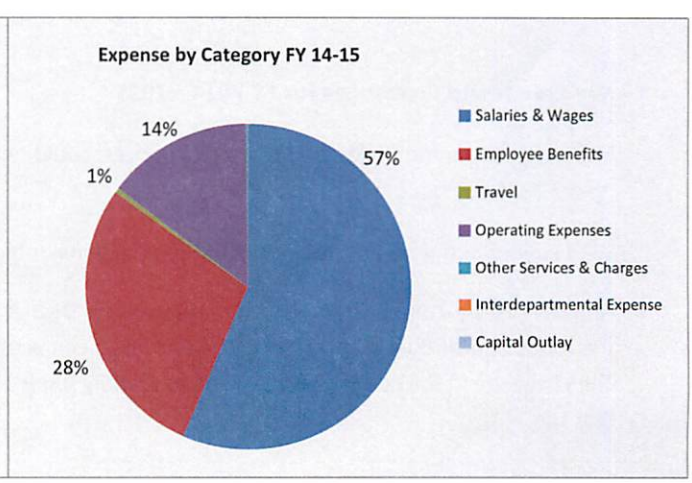
Consolidated Information

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Engineer's Highway Fund	$9,424,201	$7,099,331	$11,282,125	$7,100,000
General Fund Revenue	$1,460,982	$1,784,649	$1,358,507	$1,966,921
Total Revenue	$10,885,183	$8,883,980	$12,640,632	$9,066,921
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	$10,885,183	$8,883,980	$12,640,632	$9,066,921
Expenditures by Category				
Salaries & Wages	$4,319,216	$4,819,773	$4,183,389	$5,124,228
Employee Benefits	$2,052,786	$2,540,507	$2,034,911	$2,575,581
Travel	$38,827	$44,500	$38,116	$42,500
Operating Expenses	$4,670,075	$1,371,350	$5,035,472	$1,306,812
Other Services & Charges	$0	$100,000	$0	$15,000
Interdepartmental Expense	$21,840	$7,850	$24,922	$2,800
Capital Outlay	$578,434	$0	$470,840	$0
Total Expenditures	$11,681,178	$8,883,980	$11,787,650	$9,066,921
Income (Loss)	($795,995)	$0	$852,982	$0

FUND BALANCE ANALYSIS

Beginning Fund Balance:	$9,326,491	$9,571,702	$8,530,496	$9,383,478
Additions/Reductions to Fund Balance:	($795,995)	$0	$852,982	$0
Ending Fund Balance:	$8,530,496	$9,571,702	$9,383,478	$9,383,478





Highway District One

Accomplishments for FY 2013 - 2014

Continued maintenance of roadways and drainage ways in District One.

Responded to requests and complaints from the general public.

Completed chip seal of ten miles of roads in District One.

Asphalt overlay of Mingo between 96th and 116th Streets North, and 126th Street North between Sheridan Road and 97th East Avenue.

Continued construction of Mohawk-Owasso Pedestrian and Bicycle Trail between Mohawk Park and Owasso.

Began preparing site for relocation of Maintenance Garage.

Goals for FY 2014 - 2015

Provide timely responses and proper repairs for maintenance complaints.

Maintain buildings and equipment for best use and longest life.

Continue to make available training and professional development for all employees.

Identify resources to begin the process of relocating District One facility further north, to be more central in the district.

Continue working with the Cherokee Nation to find, fund and construct projects beneficial to both entities.

Key Trends and Challenges for FY 2014 - 2015

More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.

With limited budget funds, replacing and repairing major highway construction equipment will be challenging.

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 to identify funds to construct needed facilities and to relocate this operation to that site.

Highway District Two

Accomplishments for FY 2013 - 2014

Continued maintenance of roadways and drainage ways in District Two.

Responded to requests and complaints from the general public.

Completed overlay of 121st Street South between US Highway 75 and Elwood Avenue, 193rd West Avenue north of Wekiwa Road, and Nogales Avenue north of 96th Street South.

Goals for FY 2014 - 2015

Provide timely responses and proper repairs for maintenance complaints.

Maintain buildings and equipment for best use and longest life.

Continue to make available training and professional development for all employees.

Continue to expand and improve chip seal and overlay programs.

Key Trends and Challenges for FY 2014 - 2015

More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.

With limited budget funds, replacing and repairing major highway construction equipment will be challenging.

Rising material costs likely will reduce the amount of roadwork and repairs that can be done, due to a flat budget.

Highway District Three

Accomplishments for FY 2013 - 2014

Continued maintenance of roadways and drainage ways in District Three.

Responded to requests and complaints from the general public.

Completed asphalt overlay of 121st Street South between US Highway 75 and Elwood Avenue.

Completed chip seal program, sealing eight miles of roads in District Three.

Goals for FY 2014 - 2015

Provide timely responses and proper repairs for maintenance complaints.

Maintain buildings and equipment for best use and longest life.

Continue to make available training and professional development for all employees.

Identify property and resources to begin the process of relocating District Three facility in the Bixby area, to be more central in the district.

Key Trends and Challenges for FY 2014 - 2015

More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.

With limited budget funds, replacing and repairing major highway construction equipment will be challenging.

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. While 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.

Highway Fund
Highway Construction

Accomplishments for FY 2013 - 2014

Completed cooperative project with City of Tulsa at Yale Avenue between 61st and 71st Street South. Consisted of adding lanes, installing storm sewers and new surfacing.

Assisted Fairgrounds by moving dirt numerous times for various horse shows and racing events.

Completed overlay of streets in Owasso, Jenks and Collinsville through interlocal agreements.

Completed overlay of numerous streets for County Maintenance Districts.

Re-started chip seal program with new chip spreader and sealed 26 miles of roads.

Goals for FY 2014 - 2015

Continue support of Maintenance Districts and other County departments.

Strive to produce cost-effective, high quality projects.

Continue to make available training and professional development for all employees.

Work toward replacement of pole barn that collapsed during a recent ice storm.

Expand and continue maintenance program utilizing chip and seal process.

Key Trends and Challenges for FY 2014 - 2015

More efficient automobiles, and higher fuel prices, could reduce fuel usage, negatively affecting collections that make up the Highway budget.

With limited budget funds, replacing and repairing major highway construction equipment will be challenging.

Miscellaneous Reports

Outstanding Debt Changes in

Debt Capital Leases

Leases Payable

Nature and Scope of Capital Projects

- The County's CIP Process
- Overview of Funded and Unfunded Capital Projects
- Estimated Ongoing Annual Operational Impact

Vehicles by Department

Employees by Department

Performance Measures by Department

Glossary and Acronyms

Operational Information – Not Part of Tulsa County Budget

Non - Budget Board Appropriated Fund Descriptions

Non - Budget Board Appropriated Fund Financial Summaries

2012-2013 Tax Apportionment Distribution by Entity

Outstanding Debt

Long-Term Debt

Tulsa County had a total of $207 million and $249 million in outstanding debt at the end of fiscal years 2013 and 2012,respectively. Governmental Activities decreased by $43.4 million while Business-Type Activities increased by $1.4 million. The $43.4 million decrease in Governmental Activities debt is a result mainly of the payment $32.5 million on the Capital Improvement Revenue Bonds Series 2005 A & B, the payment of $5.6 million on the Capital Improvement Revenue Bonds Series 2005 C, and the payment of $2.6 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 will fund capital improvements for American Airlines, education, health care, and event facilities that will 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 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 plans to issue revenue bonds to fund land acquisition and construction of a Juvenile Courts and Detention Center and revenue bonds to fund expansion of the David L. Moss Criminal Justice Center. A .041% sales tax was approved by the County voters on April 1, 2014 to be applied to debt service on the Juvenile Center revenue bonds. County voters also 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 will be collected beginning July 1, 2014 and ending 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 nearly $253.4 million at the end of fiscal year 2013. The general obligation debt outstanding ($0) less the amount available in the Debt Service Fund ($0) is $0, leaving a legal debt margin of $253.4 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.

Ad valorem tax collections have remained relatively stable at 98.5% over the past ten fiscal years. Between the Vision 2025, Sheriff Office's Facility, Juvenile Center and Criminal Justice Center initiatives, Tulsa County has been able to both expand and maintain its infrastructure. (Note III. J. provides additional detail on long term debt.)

Changes in Debt

2013 Change in Long-Term Bonded Debt

	Balance 7/1/12	Additions	Deletions	Balance 6/30/13	Due within One Year
Revenue bonds payable-2003	$ 127,150,000	$ -	$ -	$ 127,150,000	$ 33,715,000
Revenue bonds payable-2005	48,375,000	-	32,485,000	15,890,000	-
Revenue bonds payable-2005	30,325,000	-	5,600,000	24,725,000	5,850,000
Revenue bonds payable-2006	-	-	-	-	-
Revenue bonds payable-2006	24,625,000	-	2,650,000	21,975,000	7,690,000
Premium on debt issuance	7,653,496	-	2,624,906	5,028,590	-
Subtotal	238,128,496	-	43,359,906	194,768,590	47,255,000
Capital lease payable	5,609,756	2,066,065	642,395	7,033,426	633,096
Judgments payable	183,333	423,606	183,333	423,606	141,202
Compensated absences	4,836,942	4,225,154	4,194,082	4,868,014	180,658
Total	$ 248,758,527	$ 6,714,825	$ 48,379,716	$ 207,093,636	$ 48,209,956

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 this property; 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, 2013 are as follows:

Year Ending June 30	Principal	Interest	Totals
2014	$ 633,096	$ 170,839	$ 803,935
2015	574,413	161,169	735,582
2016	583,163	149,431	732,594
2017	594,413	136,481	730,894
2018	608,163	123,459	731,622
2019-2023	3,060,178	395,885	3,456,063
2024-2026	980,000	34,905	1,014,905
Total	$ 7,033,426	1,172,169	$ 8,205,595

Change in all types of capital leases as reflected in the statement of net assets are as follows:

	Balance 7/1/2012	Additions	Deletions	Balance 6/30/2013	Due Within One Year
Golf courses	5,475,000	-	365,000	5,110,000	370,000
Gun Range	-	1,660,000	38,750	1,621,250	155,000
Equipment	134,756	406,065	238,645	302,176	108,096
	5,609,756	2,066,065	642,395	7,033,426	633,096

Leases Payable 2014-2026

				Principal	Interest	Total
	2014					
BOK		2020	Parks - Bonds Series 2010 LaFortune & South Lakes	$ 370,000.00	$ 140,027.50	
ODOT		3000	Chip Spreader	20,714.33	621.43	
TCIA		2300	TCSO Gun Range	155,000.00	30,189.73	
JD Young		1000	Digital Press	69,932.95		
ODOT		3000	Compact Track Loader	17,448.48	-	
Total				$ 633,095.76	$ 170,838.66	$ 803,934.42
	2015					
ODOT		3000	Compact Track Loader	$ 17,448.48	-	
ODOT		3000	Chip Spreader	20,714.33	621.43	
TCIA		2300	TCSO Gun Range	156,250.00	28,020.00	
BOK		2020	Parks - Bonds Series 2010 LaFortune & South Lakes	380,000.00	132,527.50	
Total				$ 574,412.81	$ 161,168.93	$ 735,581.74
	2016					
ODOT		3000	Compact Track Loader	$ 17,448.48	$ -	
ODOT		3000	Chip Spreader	20,714.33	621.43	
TCIA		2300	TCSO Gun Range	160,000.00	24,895.00	
BOK		2020	Parks - Bonds Series 2010 LaFortune & South Lakes	$ 385,000.00	$ 123,915.00	
Total				$ 583,162.81	$ 149,431.43	$ 732,594.24
BOK	**2017**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	$ 395,000.00	$ 114,165.00	
ODOT	**2017**	3000	Compact Track Loader	17,448.48	-	
TCIA	**2017**	2300	TCSO Gun Range	161,250.00	21,695.00	
ODOT	**2017**	3000	Chip Spreader	20,714.33	621.43	
Total				$ 594,412.81	$ 136,481.43	$ 730,894.24
BOK	**2018**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	405,000.00	104,367.50	
ODOT	**2018**	3000	Compact Track Loader	17,448.58	-	
TCIA	**2018**	2300	TCSO Gun Range	165,000.00	18,470.00	
ODOT	**2018**	3000	Chip Spreader	20,714.33	621.43	
Total				$ 608,162.91	$ 123,458.93	$ 731,621.84
BOK	**2019**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	415,000.00	94,112.50	
ODOT	**2019**	3000	Chip Spreader	20,714.33	621.43	
TCIA	**2019**	2300	TCSO Gun Range	166,250.00	15,438.13	
BOK	**2020**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	425,000.00	82,873.75	
ODOT	**2020**	3000	Chip Spreader	20,714.02	621.42	
TCIA	**2020**	2300	TCSO Gun Range	171,250.00	13,066.27	
BOK	**2021**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	440,000.00	70,430.00	
TCIA	**2021**	2300	TCSO Gun Range	175,000.00	10,153.14	
BOK	**2022**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	450,000.00	56,742.50	
TCIA	**2022**	2300	TCSO Gun Range	176,250.00	6,806.25	
BOK	**2023**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	465,000.00	41,982.50	
TCIA	**2023**	2300	TCSO Gun Range	135,000.00	3,037.50	
Total				$ 3,060,178.35	$ 395,885.39	$ 3,456,063.74
BOK	**2024**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	480,000.00	26,030.00	
BOK	**2025**	2020	Parks - Bonds Series 2010 LaFortune & South Lakes	500,000.00	8,875.00	
Total				$ 980,000.00	$ 34,905.00	$ 1,014,905.00
			Grand Total	**$ 7,033,425.45**	**$ 1,172,169.77**	**$ 8,205,595.22**

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 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 Officer 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, 2014 to June 30, 2019 is $90,403,900.

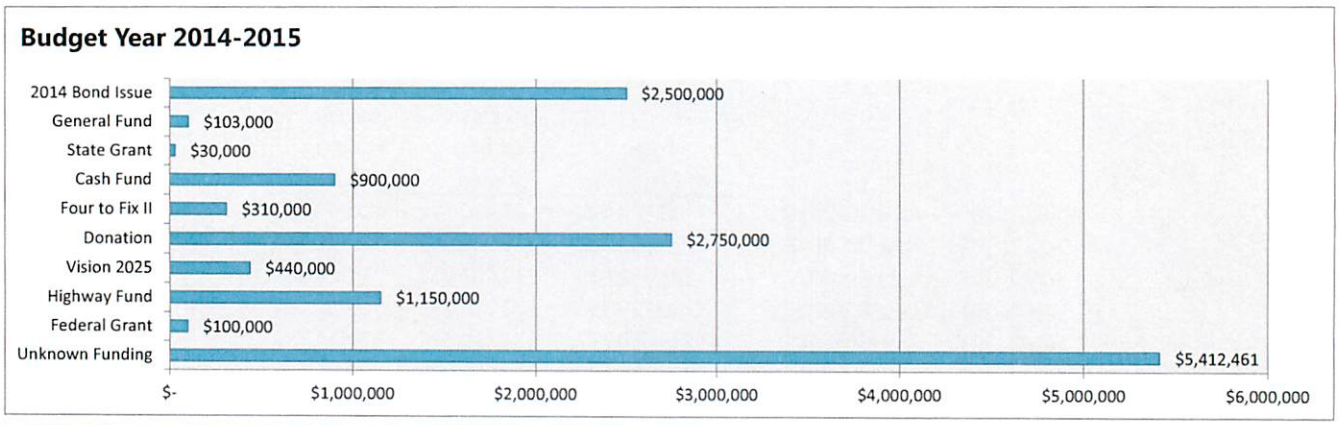
	Total All Requests	Unknown Funding Source	Known Funding Source
July 1, 2014 - June 30, 2019	90,403,122	19,460,122	70,943,000
July 1, 2013 - June 30, 2018	227,880,900	221,059,590	6,821,310
July 1, 2012 - June 30, 2017	233,092,615	225,167,615	7,925,000
July 1, 2011 - June 30, 2016	230,139,193	220,714,193	9,425,000
July 1, 2010 - June 30, 2015	233,868,717	222,314,334	11,554,383
July 1, 2009 - June 30, 2014	216,911,637	202,050,991	14,860,646

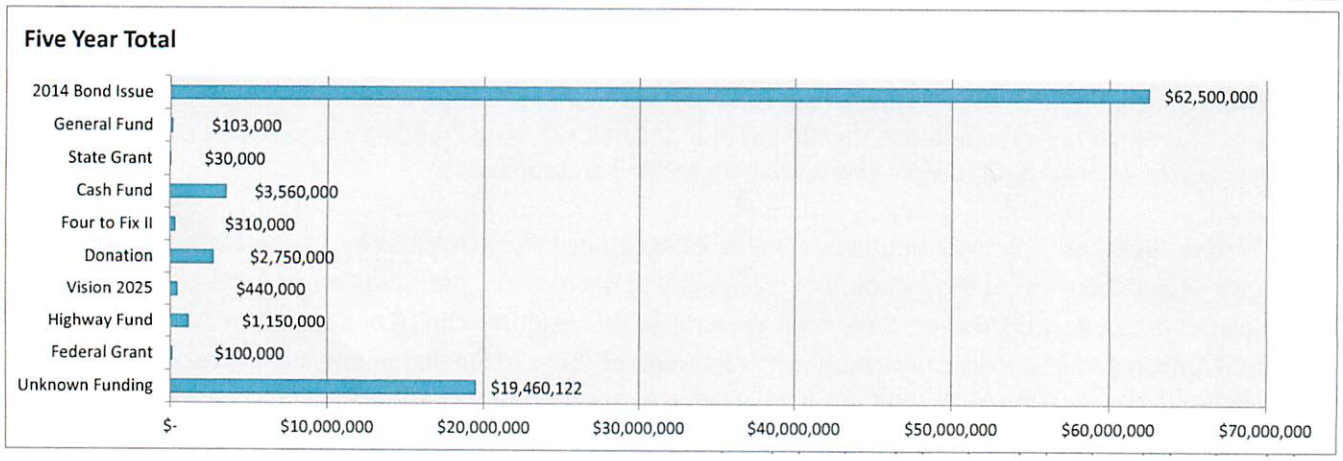
Twenty-two percent (21.5%) of the dollar amounts requested cannot be funded at this time. Of the $90,403,122 that has been requested in the CIP this year, $19,460,122 has no funding source. Due to limited funding sources, many projects simply have to wait for funding and completion.

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 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."

Capital Improvements Program Summary - Budget Year 2014-2015 - By Funding Source

	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Fiscal Year 217-2018	Fiscal Year 2018-2019	Five Year Total
Unknown Funding	$ 5,412,461	$ 4,945,561	$ 2,715,100	$ 1,531,500	$ 4,855,500	$ 19,460,122
Federal Grant	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Highway Fund	$ 1,150,000	$ -	$ -	$ -	$ -	$ 1,150,000
Vision 2025	$ 440,000	$ -	$ -	$ -	$ -	$ 440,000
Donation	$ 2,750,000	$ -	$ -	$ -	$ -	$ 2,750,000
Four to Fix II	$ 310,000	$ -	$ -	$ -	$ -	$ 310,000
Cash Fund	$ 900,000	$ 656,000	$ 662,000	$ 668,000	$ 674,000	$ 3,560,000
State Grant	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
General Fund	$ 103,000	$ -	$ -	$ -	$ -	$ 103,000
2014 Bond Issue	$ 2,500,000	$ 60,000,000	$ -	$ -	$ -	$ 62,500,000
Total By Funding Source	$ 11,195,461	$ 5,601,561	$ 3,377,100	$ 2,199,500	$ 5,529,500	$ 90,403,122





Capital Improvements Program Summary - Budget Year 2014-2015 - By Funding Source

Requests By Funding Source	Department	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Fiscal Year 217-2018	Fiscal Year 2018-2019	Five Year Total
Unknown Funding							
New Canon DRX-10C Digital Scanner	Admin Services		$ 45,000				$ 45,000
New Oustide Mail Van	Admin Services	$ 35,000					$ 35,000
New PC Workstations (Bus. Mgmt / Micro (6))	Admin Services	$ 19,800					$ 19,800
New Standard Horizon Collator	Admin Services			$ 77,000			$ 77,000
New PC Workstations (Bus. Mgmt (2))	Admin Services		$ 4,400				$ 4,400
New Shrink Wrap System	Admin Services				$ 16,000		$ 16,000
New PC Workstations (Adm./ Bus. Mgmt. (3))	Admin Services			$ 6,600			$ 6,600
Work Order Bar Code System	Admin Services					$ 35,000	$ 35,000
Replace High Mileage Fleet Vehicles (19)	Building Operations	$ 475,000	$ 475,000	$ 475,000	$ 475,000	$ 475,000	$ 2,375,000
Replace 3rd Floor Courthouse Roof	Building Operations	$ 100,000					$ 100,000
Replace Social Services Roof	Building Operations	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Replace Sheriff's Office HVAC Unit	Building Operations	$ 80,000					$ 80,000
Repair Marble on 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
Asbestos Abatement at Courthouse	Building Operations	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Vehicle Replacement	Court Services	$ 45,000	$ 50,000	$ 55,000	$ 60,000	$ 65,000	$ 275,000.00
Lateral Filing System	Election Board	$ 70,000					$ 70,000
Cargo Van	Election Board		$ 35,000				$ 35,000
Resurfacing of Parking Lot	Election Board			$ 26,000			$ 26,000
Maintenance Facility	Highway District 1	$ 1,000,000	$ 500,000				$ 1,500,000
Maintenance Facility	Highway District 3	$ 1,000,000	$ 500,000				$ 1,500,000
VOIP-Network Redundancy/Maintenance	Information Technology	$ 381,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 561,000
IT/BOCC Workstation Replacement/BOCC Conference Room Enhancements	Information Technology	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000
Remaining Mainframe Costs for Treasurer's Applications	Information Technology	$ 379,161	$ 379,161				$ 758,322
Cloud Storage	Information Technology	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
Open System Hardware Upgrades/Replacement	Information Technology	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Disaster Recovery/ Tape Backup System	Information Technology	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000
Data Storage Expansion	Information Technology	$ 185,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 425,000
O'Brien Existing Ballfield Fencing	Parks		$ 100,000				$ 100,000
O'Brien Community Center Entrance	Parks	$ 150,000					$ 150,000
Haikey Creek Softball Fencing	Parks	$ 100,000					$ 100,000
Splash Pads-Various Parks	Parks		$ 350,000	$ 800,000			$ 1,150,000
O'Brien Recreation Center HVAC	Parks	$ 70,000					$ 70,000
Resurfacing LaFortune Tennis Courts	Parks	$ 30,000					$ 30,000
LaFotune Driving Range Lighting	Parks		$ 30,000				$ 30,000
Front End Loader/Backhoe-Park Maintenance	Parks		$ 61,000				$ 61,000
Spray Tanks	Parks		$ 40,000				$ 40,000
South Lake Tie Walls	Parks		$ 137,500				$ 137,500
New Irrigation Supply Wells @ South Lakes	Parks	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
Fairway Unit	Parks		$ 25,000				$ 25,000
LaFortune Perimeter Fencing	Parks	$ 33,000	$ 33,000	$ 33,000	$ 33,000	$ 33,000	$ 165,000
South Lakes Perimeter Fencing	Parks	$ 27,500	$ 27,500	$ 27,500	$ 27,500	$ 27,500	$ 137,500
New Play Surfaces Various	Parks	$ 121,000					$ 121,000
Watts Ballfield Fencing Repair	Parks		$ 110,000	$ 110,000			$ 220,000
LaFortune Park Restroom in Picnic / Ball Field	Parks		$ 350,000				$ 350,000
Pump Stations - South Lakes / LaFortune Golf	Parks		$ 150,000	$ 150,000			$ 300,000
Park Department Computers	Parks			$ 35,000			$ 35,000
Par 3 Lights	Parks					$ 750,000	$ 750,000
LaFortune Par3 Renovations	Parks					$ 1,300,000	$ 1,300,000
Greens Aerators	Parks		$ 100,000				$ 100,000
Fairway Aerator	Parks		$ 16,000				$ 16,000
Bunker Rakes	Parks		$ 60,000				$ 60,000
Gang Mowers	Parks		$ 75,000				$ 75,000
South Lakes Pond Liners	Parks					$ 1,250,000	$ 1,250,000
Back Hoe Front Loader (Construction)	Parks		$ 61,000				$ 61,000
Bobcat Skid-Steer Loader (Construction)	Parks		$ 61,000				$ 61,000
West 49th Street Siren	TAEMA	$ 30,000					$ 30,000
Siren Expansion North	TAEMA	$ 16,000					$ 16,000
Subtotal - Unknown Funding		$ 5,412,461	$ 4,945,561	$ 2,715,100	$ 1,531,500	$ 4,855,500	$ 19,460,122

Capital Improvements Program Summary - Budget Year 2014-2015 - By Funding Source

	Department	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Fiscal Year 217-2018	Fiscal Year 2018-2019	Five Year Total
Federal Grant							
Energy Management System (INCOG Grant)	Building Operations	$ 100,000					$ 100,000
Subtotal - Federal Grant		$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Highway Fund							
Pole Barn	Highway Construction	$ 150,000					$ 150,000
Dump Trucks	Highway Construction	$ 1,000,000					$ 1,000,000
Subtotal - Highway Fund		$ 1,150,000	$ -	$ -	$ -	$ -	$ 1,150,000
Vision 2025							
Asphalt LaFortune Walking Trail	Parks	$ 400,000					$ 400,000
Haikey Tennis Court Surface	Parks	$ 40,000					$ 40,000
Subtotal - Vision 2025		$ 440,000	$ -	$ -	$ -	$ -	$ 440,000
Donation							
LaFortune Tennis Center	Parks	$ 2,750,000					$ 2,750,000
Subtotal - Donation		$ 2,750,000	$ -	$ -	$ -	$ -	$ 2,750,000
Four to Fix II							
New Picnic Shelters-Chandler	Parks	$ 310,000					$ 310,000
Subtotal - Four to Fix II		$ 310,000	$ -	$ -	$ -	$ -	$ 310,000
Cash Fund							
Vehicle Replacement Program	Sheriff	$ 350,000	$ 355,000	$ 360,000	$ 365,000	$ 370,000	$ 1,800,000
SWAT Vehicle	Sheriff	$ 25,000					$ 25,000
Warrant Service Transport Vehicle	Sheriff	$ 25,000					$ 25,000
Information Technology Upgrades	Sheriff	$ 25,000	$ 26,000	$ 27,000	$ 28,000	$ 29,000	$ 135,000
Faulkner Building Improvements	Sheriff	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Gun Range and Training Center*	Sheriff	$ 450,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,450,000
Subtotal - Cash Fund		$ 900,000	$ 656,000	$ 662,000	$ 668,000	$ 674,000	$ 3,560,000
State Grant							
Undercover Investigations Equipment	Sheriff	$ 30,000					$ 30,000
Subtotal - State Grant		$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
General Fund							
Programmer Computers	Treasurer	$ 3,000					$ 3,000
Replace/Upgrade Mainframe Computer System	Treasurer	$ 100,000					$ 100,000
Subtotal - General Fund		$ 103,000	$ -	$ -	$ -	$ -	$ 103,000
2014 Bond Issue							
Tulsa Family Justice Center (Juvenile Facility, Detention, & Court Facility)	Juvenile	$ 2,500,000	$ 60,000,000				$ 62,500,000
Subtotal -2014 Bond Issue		$ 2,500,000	$ 60,000,000				$ 62,500,000

Estimated Ongoing Annual Operational Impact

Of the funded capital projects, $4,537,675 is included in the FY 2014-2015 budget. $2,920,225 in the General Fund is committed to the Juvenile Justice Center. The project will span multiple years. Additional funding will be from a FY 2014-2015 capital revenue bond issue approved by voters April 1, 2014. The existing facility is in poor condition, needing too much repair and severely under capacity. The new facilities will eventually lower operational costs due to savings in more efficient utility operations, fewer repair costs, and better ability to attract grant funding.

The Sheriff's Office has begun the process of purchasing a law enforcement gun range and training facility. Although there will be ongoing operational costs, it is anticipated the savings in providing in-house training which is currently outsourced will offset the operational cost. Future plans include the addition of a new 911 call center. These functions are currently being contracted with the City of Tulsa. Although the FY 2014-2015 Budget includes eight new employee positions to operate the center, the eventual cost savings is expected to be in the range of $500,000 per year. The center also has the potential to be a revenue generator since other local governments could contract with the County for their 911 dispatch. Costs for equipment for the center will come from the Special Projects Fund and not from the County General Fund. The Special Projects Fund is a non-budgeted Fund and not shown in the following chart.

Unexpected capital emergency expenditures were experienced in FY 2012-2013 which significantly reduced the capital project reserves going into FY 2013-2014. $400,000 was set aside in the FY 2013-2014 Budget for rebuilding a capital expense contingency; however, two large non-budgeted, non-capital expenditures had to be funded by this capital expense contingency account. One was a County-only special election costing in excess of $200,000 and the other was a reimbursement to the Sheriff's Office for security at the Tulsa State Fair, also in excess of $200,000. Therefore $350,000 is set aside in FY 2014-2015 for rebuilding a capital expense contingency.

Each General Fund department includes office equipment replacements in their FY 2014-2015 Budget, as seen in the following chart. The County Building Operations/Fleet Department budget includes $475,000 in capital fleet replacement purchases. The Building Operations department, also, has $142,000 in the General Fund capital budget towards general remodeling expenses such as ADA compliant door openers, marble repairs in the 1950's built courthouse, and further asbestos abatement. The General Government account has additional capital funding in FY 2014-2015 for HVAC equipment and a cooling tower replacement.

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.
$1,463,050 is projected towards Special Projects capital expenditures in FY 2013-2014. Of the operating costs 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.

Capital Outlay

FUND NAME	DEPARTMENT	Estimate FY 2013-2014	Budget FY 2014-2015
General Fund			
	County Treasurer	23,951	26,000
	Juvenile Lakeside Home	6,750	6,250
	Juvenile Probation	30,000	4,900
	Juvenile Administration	2,900	2,250
	Juvenile Capital Projects	0	2,920,225
	Elections Staff	44,553	15,500
	Human Resources	5,652	10,000
	Building Operations Fleet	548,491	475,000
	Building Operations Building Maint.	449,694	142,000
	County Commissioners	1,000	1,000
	Fiscal Officer	1,200	0
	Contingency	0	350,000
	County Extension Center	8,500	0
	County Engineers	16,941	0
	Social Services	2,985	0
	Public Defender	12,500	14,000
	Sheriff	348,172	17,250
	Courthouse Security	14,078	16,000
	County Assessor	130,000	24,500
	Information Technology	224,000	0
	Administrative Services	91,133	62,800
	General Government	200,000	450,000
Total General Fund		**2,162,500**	**4,537,675**
Highway Fund		**453,899**	**-**
Assessor's Visual Inspection Fund		**47,500**	**12,000**
Juvenile Detention Fund		**16,584**	**17,500**
County Parks Fund		**2,509,109**	**10,000**
Special Projects Fund		**1,463,050**	**-**
Grand Total All Appropriated Funds		**6,652,642**	**4,577,175**

Vehicles by Department

Department	Year	Total	Autos	Pickups	Van/SUV	Buses	Trucks
Motor Pool	2013	7	7				
	2014	7	7				
Building Operations	2013	37	7	21	8		1
	2014	37	7	21	8		1
Parks	2013	45	5	20	7		13
	2014	45	6	18	8		13
Social Services	2013	1			1		
	2014	1			1		
Juvenile Bureau	2013	8	3	1	4		
	2014	8	3	1	4		
Sheriff	2013	256	153	14	86		3
	2014	250	124	16	106	4	0
Election Board	2013	2	1		1		
	2014	2	1		1		
INCOG	2013	7	3	2	2		
	2014	7	3	2	2		
Administrative Serv.	2013	2			2		
	2014	2			2		
Civil Defense	2013	5		3	2		
	2014	5		3	2		
District Attorney	2013	7	6	1			
	2014	7	6	1			
Highways	2013	141	2	61	8		70
	2014	134	2	58	6		68
Jail Services	2013	9	2		3	4	
	2014	9	2		3	4	
IT	2013	1			1		
	2014	1			1		
County Clerk	2013	1			1		
	2014	1			1		
Court Clerk	2013	1			1		
	2014	1			1		
Court Services	2013	13	7		6		
	2014	13	7		6		
Human Resources	2013	0					
	2014	0					
Total	2013	**543**	**196**	**123**	**133**	**4**	**87**
Total	2014	**530**	**168**	**120**	**152**	**8**	**82**

Employees by Department

Office or Department	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	2015 Budget	Budget Change
Assessor					
Full Time	50	51	48	51	0
Part Time	2	3	3	3	0
Assessor/Visual Inspection					
Full Time	33	33	35	33	0
Part Time	2	2	1	2	0
Total Assessor	**87**	**89**	**87**	**89**	**0**
Budget Board					
Purchasing					
Full Time	6	6	6	6	0
Part Time	0	0	0	0	0
Fiscal Office					
Full Time	4	4	4	5	1
Part Time	0	0	0	0	0
Public Information Officer					
Full Time	1	1	1	1	0
Part Time	0	0	0	0	0
Total Budget Board	**11**	**11**	**11**	**12**	**1**
County Clerk					
Full Time	37	34	39	39	5
Part Time	2	0	1	2	2
Total County Clerk	**39**	**34**	**40**	**41**	**7**
Commissioner's Staff					
Full Time	8	9	9	9	0
Part Time	0	1	0	0	-1
Total Commissioners	**8**	**10**	**9**	**9**	**-1**
Court Clerk					
Full Time	131	134	129	136	2
Part Time	0	0	0	0	0
Total Court Clerk	**131**	**134**	**129**	**136**	**2**
Sheriff's office					
Full Time	123	136	133	142	6
Part Time	28	22	13	17	-5
Jail Operations					
Full Time	368	349	363	372	23
Part Time	24	5	13	21	16
Court Guards					
Full Time	71	59	72	75	16
Part Time	1	0	0	0	0
Total Sheriff	**615**	**571**	**594**	**627**	**56**
Treasurer					
Full Time	35	38	33	37	-1
Part Time	6	3	5	5	2
Total Treasurer	**41**	**41**	**38**	**42**	**1**
Administrative Services					
Full Time	28	33	28	31	-2
Part Time	5	3	3	6	3
Total Admin Services	**33**	**36**	**31**	**37**	**1**
Building Operations					
Full Time	71	76	69	76	0
Part Time	4	4	4	4	0
Total Building Ops	**75**	**80**	**73**	**80**	**0**

Employees by Department, Continued

Office or Department	FY 2013 FY 2013 Actual	FY 2014 FY 2014 Budget	FY 2014 FY 2014 Estimated	2015 2015 Budget	Budget Budget Change
Information Technology					
Full Time	40	38	35	38	0
Part Time	5	5	2	2	-3
Total Information Tech	**45**	**43**	**37**	**40**	**-3**
Human Resources					
Full Time	7	8	8	8	0
Part Time	0	0	1	1	1
Total Human Resources	**7**	**8**	**9**	**9**	**1**
Engineers					
Full Time	6	7	7	7	0
Part Time	0	1	0	0	-1
Total Engineers	**6**	**8**	**7**	**7**	**-1**
Levee Maintenance					
Full Time	1	1	1	1	0
Part Time	1	1	1	1	0
Total Levee Maintenance	**2**	**2**	**2**	**2**	**0**
Inspector					
Full Time	9	9	9	9	0
Part Time	0	0	0	0	0
Total Inspector	**9**	**9**	**9**	**9**	**0**
Parks					
Full Time	109	114	108	112	-2
Part Time	125	125	125	125	0
Total Parks	**234**	**239**	**233**	**237**	**-2**
Social Services					
Full Time	25	26	26	26	0
Part Time	4	5	4	4	-1
Total Social Services	**29**	**31**	**30**	**30**	**-1**
Election Board					
Full Time	19	21	18	21	0
Part Time	7	205	7	205	0
Total Election Board	**26**	**226**	**25**	**226**	**0**
OSU Extension Center					
Full Time	3	3	3	3	0
Part Time	0	0	0	0	0
Total Extension Center	**3**	**3**	**3**	**3**	**0**
Juvenile Bureau					
Full Time	65	78	75	78	0
Part Time	0	0	1	1	1
Detention					
Full Time	65	61	60	59	-2
Part Time	16	20	13	19	-1
Total Juvenile	**146**	**159**	**149**	**157**	**-2**
Highways					
Full Time	97	118	96	120	2
Part Time	3	3	2	2	-1
Total Highways	**100**	**121**	**98**	**122**	**1**
GRAND TOTAL					
Grand Total Full Time	1412	1447	1415	1495	48
Grand Total Part Time	235	408	199	420	12
Grand Total	**1647**	**1855**	**1614**	**1915**	**60**

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 2014-2015 budget.

The implemation of performance measurement was greatly expanded for the FY 2014-2015 budget. Many departments integrated Performance Measure objectives in their Goals and Accomplishments sections (Information Technology and Elections 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
County Commissioners		X	X
Assessor		X	X
County Clerk		X	X
District Attorney		X	X
Treasurer		X	X
Court Clerk		X	X
Sheriff	X	X	X
Human Resources		X	X
Public Information Officer		X	X
Administrative Services		X	X
Information Technology		X	X
Social Services	X	X	X
Election Board		X	X
Fiscal Office		X	X
Purchasing		X	X
Oklahoma State University Extension Office		X	X
Parks Department		X	X
Juvenile Bureau	X	X	X
Building Operations		X	X
Tulsa Area Emergency Management Agency / TAEMA		X	X
River Parks Authority	X	X	X
Indian Nations Council of Governments / INCOG		X	X
Engineers		X	X
Public Defender			X

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 such 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 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 ASSET. 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. Governmental 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 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 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.

Operational Information
Not Part of Tulsa County Budget

For informational purposes only

The following pages highlight organizational units within the county. It displayed for informational purposes and is not part of the budget of Tulsa County. The information included is as follows:

- Summaries of special revenue funds which do not receive appropriation from the Budget Board, presented here for informational purposes only. There is no projected change in fund balance on these funds. Year end balances are rolled into the new year as beginning balances.

- 2012-2013 Tax Apportionment Distribution by Entity (Provided By County Treasurer's Office.

- County Budget publishing information.

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 Fund
Specialty Court Fund

County Related Special Revenue Group

Assessor's Fee Fund:
The County Assessor's Fee Fund was established May 18, 1994, on 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 Cash 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 Clerks Cash Fund and General Fund.

Sales Tax Fund:
The County has a 1.017% sales tax levy, which is collected by the State of Oklahoma and remitted to the County's Sales Tax Fund. The sales tax collections are then transferred to the Tulsa County Criminal Justice Authority, for operation of the County jail, and to the Tulsa County Industrial Authority for Vision 2025 and 4 to Fix the County Capital Projects.

Sheriff's Cash Fund:
The Sheriff's Cash Fund accounts for funds received from civil and criminal process 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 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 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:

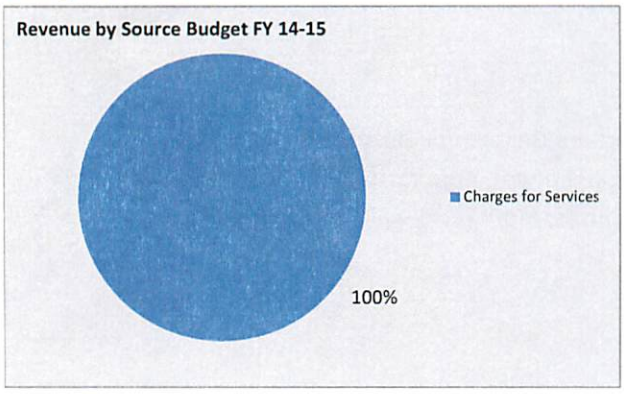
Criminal Mental Health Court , Drug Court, and DUI Court are therapeutic problem solving courts coordinate Tulsa's judicial process with law enforcement, treatment, housing, education, employment, and other community resources—most often resulting in changed, more productive lives and lower incarceration rates.

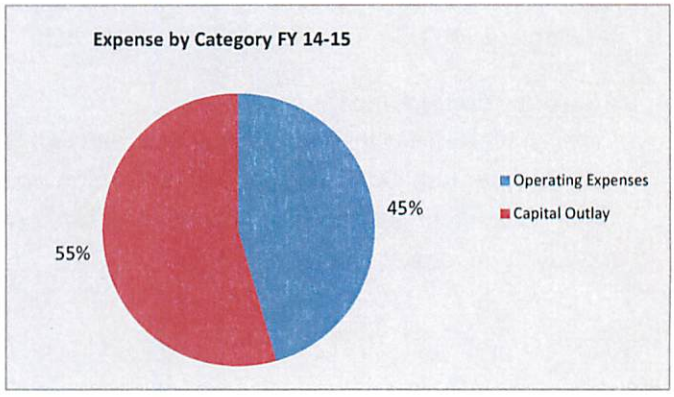
County Assessor Fees Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Charges for Services	$11,242	$12,000	$11,500	$11,000
Other Revenue	$0	$0	$0	$0
Other Sources	$0	$0	$0	$0
	$11,242	**$12,000**	**$11,500**	**$11,000**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$11,242**	**$12,000**	**$11,500**	**$11,000**
Expenditures by Category				
Operating Expenses	$8,733	$8,000	$8,900	$5,000
Capital Outlay	$0	$4,000	$4,500	$6,000
Contingency	$0	$0	$0	$0
Total Expenditures	**$8,733**	**$12,000**	**$13,400**	**$11,000**
Income (Loss)	**$2,509**	**$0**	**($1,900)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$8,932**	**$13,363**	**$11,441**	**$9,541**
Additions/Reductions to Fund Balance:	$2,509	$0	($1,900)	$0
Ending Fund Balance:	**$11,441**	**$13,363**	**$9,541**	**$9,541**



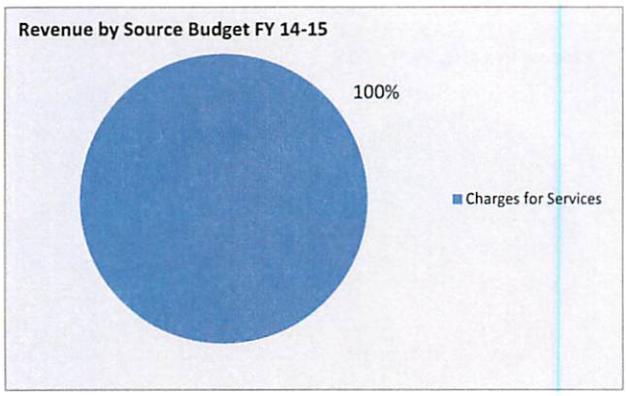


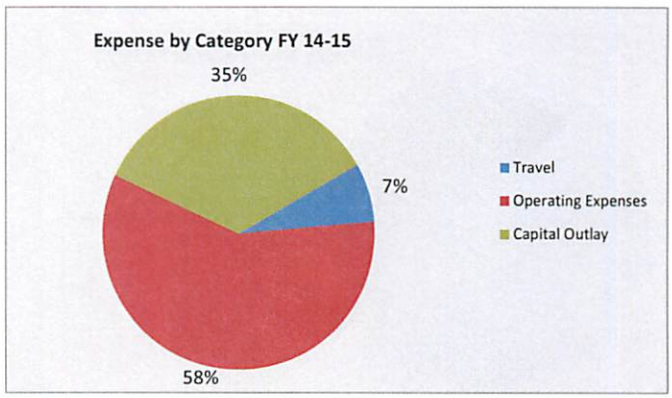
County Clerk's Lien Fee Account

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Charges for Services	$37,082	$35,000	$35,893	$36,048
	$37,082	**$35,000**	**$35,893**	**$36,048**
Use of Fund Balance	$0	$0	$0	$35,952
Total All Sources	**$37,082**	**$35,000**	**$35,893**	**$72,000**
Expenditures by Category				
Travel	$1,487	$3,000	$2,450	$5,000
Operating Expenses	$21,095	$27,000	$10,139	$42,000
Capital Outlay	$1,826	$5,000	$1,561	$25,000
Total Expenditures	**$24,408**	**$35,000**	**$14,150**	**$72,000**
Income (Loss)	**$12,674**	**$0**	**$21,743**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$420,216**	**$290,699**	**$432,890**	**$454,633**
Additions/Reductions to Fund Balance:	$12,674	$0	$21,743	($35,952)
Ending Fund Balance:	**$432,890**	**$290,699**	**$454,633**	**$418,681**



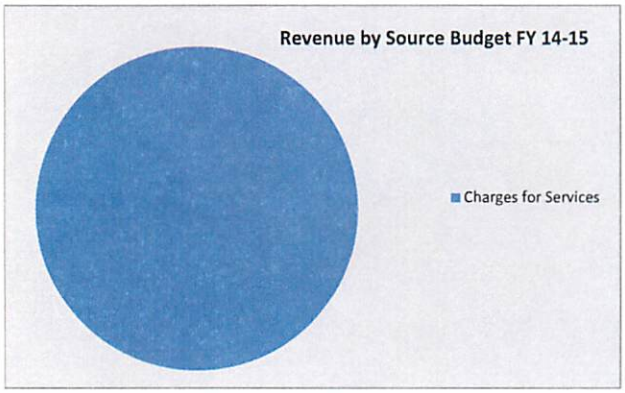


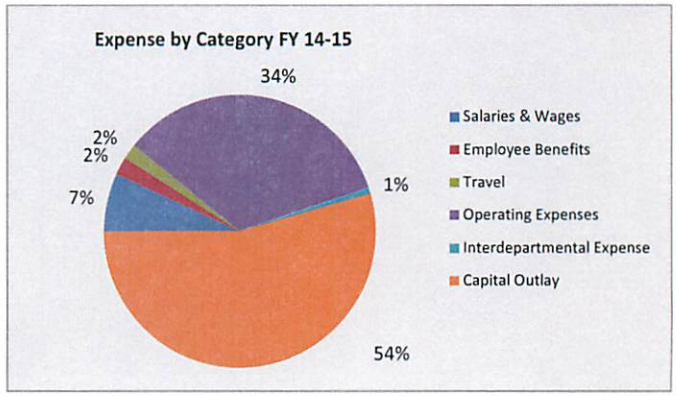
County Clerk's Records Management

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Charges for Services	$760,835	$735,000	$680,000	$680,000
Other Revenue	$115	$0	$6,278	$0
Other Sources	$0	$72,649	$0	$0
	$760,950	**$807,649**	**$686,278**	**$680,000**
Use of Fund Balance	$0	$0	$0	$953,988
Total All Sources	**$760,950**	**$807,649**	**$686,278**	**$1,633,988**
Expenditures by Category				
Salaries & Wages	$226,029	$98,416	$251,500	$113,804
Employee Benefits	$87,369	$32,733	$107,629	$34,184
Travel	$15,928	$20,000	$28,000	$30,000
Operating Expenses	$559,388	$644,500	$485,331	$554,000
Interdepartmental Expense	$37	$0	$11,699	$12,000
Capital Outlay	$14,275	$12,000	$49,000	$890,000
Total Expenditures	**$903,026**	**$807,649**	**$933,159**	**$1,633,988**
Income (Loss)	**($142,076)**	**$0**	**($246,881)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$2,449,104**	**$2,322,352**	**$2,307,029**	**$2,060,147**
Additions/Reductions to Fund Balance:	($142,076)	$0	($246,881)	($953,988)
Ending Fund Balance:	**$2,307,029**	**$2,322,352**	**$2,060,147**	**$1,106,159**





Sales Tax Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Sales Tax	$84,494,339	$0	$83,600,000	$0
Use Tax	$6,214,382	$0	$7,000,000	$0
Investment Income	$83,285	$0	$75,850	$0
	$90,792,006	**$0**	**$90,675,850**	**$0**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$90,792,006**	**$0**	**$90,675,850**	**$0**
Expenditures by Category				
Other Financing Sources	$90,772,228	$0	$90,600,000	$0
Total Expenditures	**$90,772,228**	**$0**	**$90,600,000**	**$0**
Income (Loss)	**$19,778**	**$0**	**$75,850**	**$0**

FUND BALANCE ANALYSIS

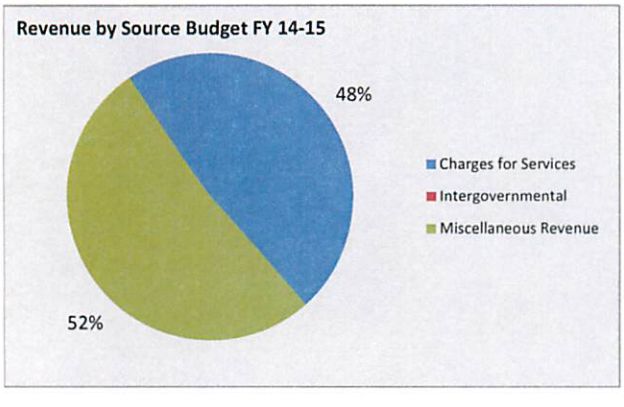
Beginning Fund Balance:	**$24,098**	**$32,535**	**$43,876**	**$119,726**
Additions/Reductions to Fund Balance:	$19,778	$0	$75,850	$0
Ending Fund Balance:	**$43,876**	**$32,535**	**$119,726**	**$119,726**

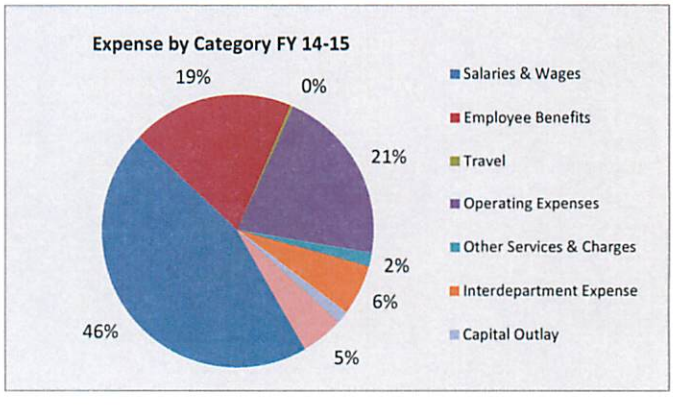
Sheriff's Cash Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget	Current Year Estimate	Budget FY 14-15
Charges for Services	$1,614,416	$1,440,000	$1,320,000	$1,320,000
Intergovernmental	$529,019	$0	$0	$0
Miscellaneous Revenue	$1,070,068	$80,000	$1,490,765	$1,432,430
Salaries Reimbursement	$467,899	$0	$0	$0
Other Sources	$0	$1,495,958	$0	$0
Interdepartmental Revenue	$62,270	$0	$0	$0
	$3,743,672	**$3,015,958**	**$2,810,765**	**$2,752,430**
Use of Fund Balance	$70,000	$879,971	$0	$370,200
Total All Sources	**$3,813,672**	**$3,895,929**	**$2,810,765**	**$3,122,630**
Expenditures by Category				
Salaries & Wages	$1,869,217	$1,949,846	$1,208,680	$1,420,478
Employee Benefits	$663,127	$679,708	$569,607	$600,452
Travel	$23,356	$21,123	$21,661	$10,000
Operating Expenses	$735,605	$727,517	$783,084	$655,700
Other Services & Charges	$70,971	$80,191	$50,838	$50,000
Debt Service	$46,414	$241,350	$185,000	$185,000
Interdepartmental Expense	$1,433	$416	$45,243	$45,000
Capital Outlay	$258,453	$195,778	$430,740	$156,000
Total Expenditures	**$3,668,575**	**$3,895,929**	**$3,294,853**	**$3,122,630**
Income (Loss)	**$145,096**	**$0**	**($484,088)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$2,317,737**	**$1,842,534**	**$2,462,833**	**$1,978,745**
Additions/Reductions to Fund Balance:	$145,096	($879,971)	($484,088)	($370,200)
Ending Fund Balance:	**$2,462,833**	**$962,563**	**$1,978,745**	**$1,608,545**



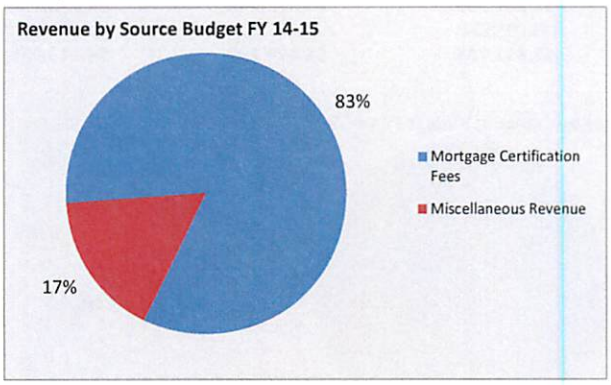


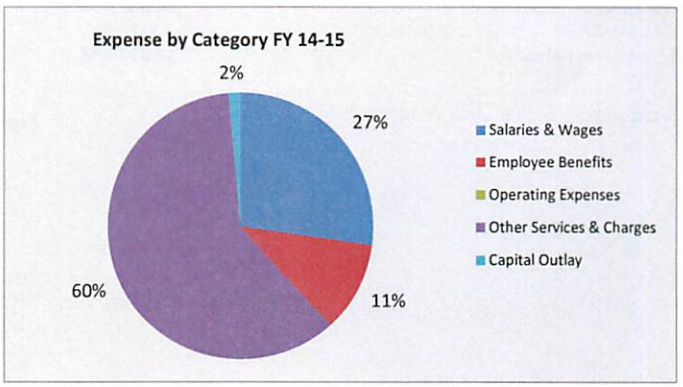
Treasurer's Mortgage Certification Fee Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Mortgage Certification Fees	$131,755	$110,589	$113,547	$102,192
Miscellaneous Revenue	$2,469	$25,750	$22,594	$20,335
	$134,224	**$136,339**	**$136,141**	**$122,527**
Use of Fund Balance	$0	$64,999	$0	$30,007
Total All Sources	**$134,224**	**$201,338**	**$136,141**	**$152,534**
Expenditures by Category				
Salaries & Wages	$105,157	$62,683	$46,148	$41,533
Employee Benefits	$42,963	$24,908	$18,519	$16,667
Operating Expenses	$94,174	$113,747	$0	$0
Other Services & Charges	$2,469	$0	$102,397	$92,157
Capital Outlay	$13,933	$0	$2,419	$2,177
Transfers	$0	$0	$0	$0
Total Expenditures	**$258,696**	**$201,338**	**$169,483**	**$152,534**
Income (Loss)	**($124,472)**	**$0**	**($33,342)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$356,872**	**$249,384**	**$232,400**	**$199,058**
Additions/Reductions to Fund Balance:	($124,472)	($64,999)	($33,342)	($30,007)
Ending Fund Balance:	**$232,400**	**$184,385**	**$199,058**	**$169,051**



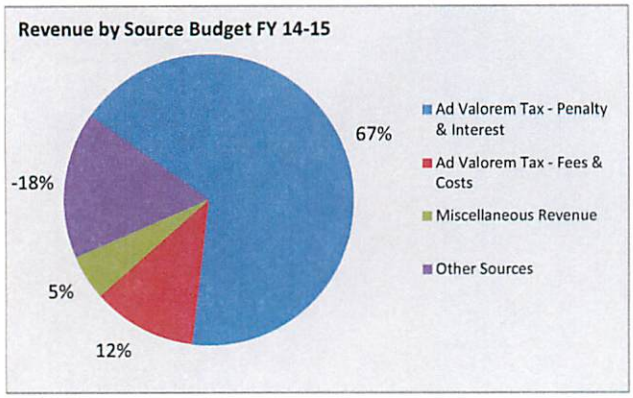


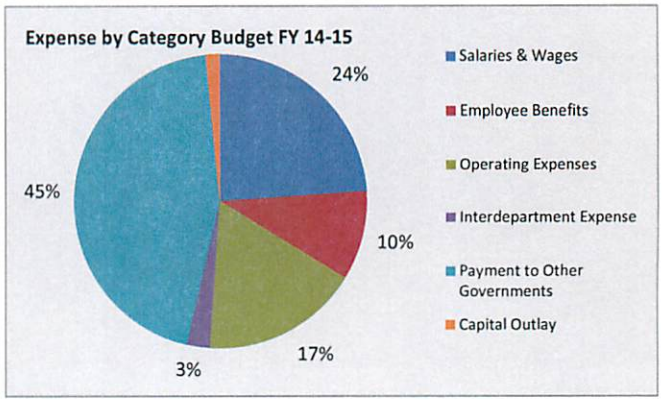
Treasurer's Resale Property Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Ad Valorem Tax - Penalty & Interest	$4,349,586	$3,459,642	$4,052,158	$3,646,942
Ad Valorem Tax - Fees & Costs	$772,012	$593,834	$704,554	$634,099
Miscellaneous Revenue	$420,722	$231,501	$299,657	$269,692
Other Sources	$0	($960,000)	($1,005,418)	($900,000)
	$5,542,320	**$3,324,977**	**$4,050,951**	**$3,650,733**
Use of Fund Balance	($1,000,000)	$1,095,574	$0	$360,177
Total All Sources	**$4,542,320**	**$4,420,551**	**$4,050,951**	**$4,010,910**
Expenditures by Category				
Salaries & Wages	$1,080,032	$1,299,252	$1,065,031	$958,528
Employee Benefits	$443,331	$541,603	$441,006	$396,905
Operating Expenses	$676,648	$704,696	$769,374	$692,436
Interdepartment Expense	$62,270	$70,000	$113,827	$102,445
Payment to Other Governments	$2,000,000	$1,800,000	$2,000,000	$1,800,000
Capital Outlay	$67,789	$5,000	$67,329	$60,596
Other Services & Charges	$457	$0	$0	$0
Total Expenditures	**$4,330,527**	**$4,420,551**	**$4,456,567**	**$4,010,910**
Income (Loss)	**$211,793**	**$0**	**($405,616)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$4,667,955**	**$3,947,359**	**$4,879,748**	**$4,474,132**
Additions/Reductions to Fund Balance:	$211,793	($1,095,574)	($405,616)	($360,177)
Ending Fund Balance:	**$4,879,748**	**$2,851,785**	**$4,474,132**	**$4,113,955**



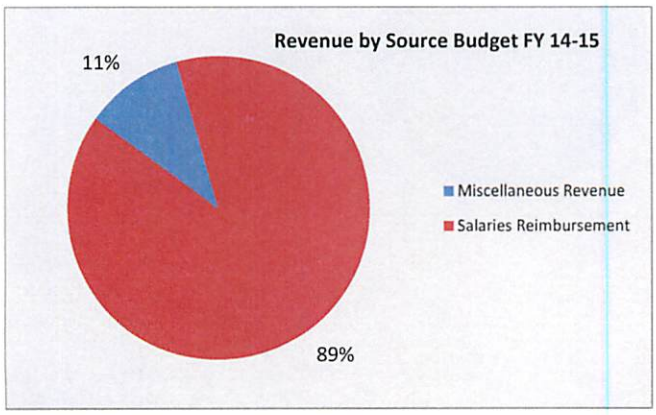


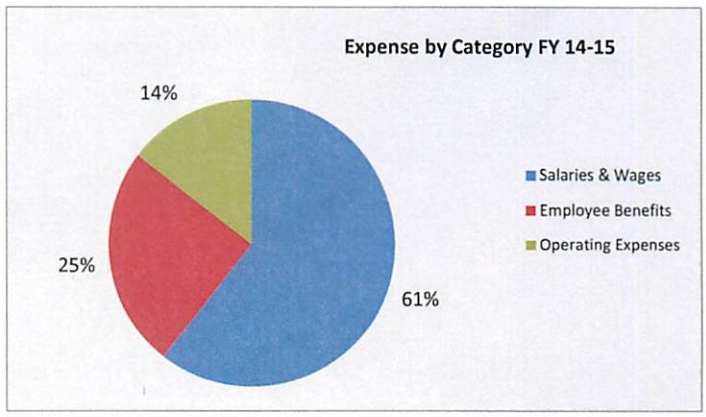
Court Clerk Revolving Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Miscellaneous Revenue	$408,723	$375,000	$400,000	$580,000
Salaries Reimbursement	$4,255,603	$4,031,592	$4,417,205	$4,900,000
	$4,664,326	**$4,406,592**	**$4,817,205**	**$5,480,000**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$4,664,326**	**$4,406,592**	**$4,817,205**	**$5,480,000**
Expenditures by Category				
Salaries & Wages	$3,249,378	$3,080,026	$3,277,024	$3,319,941
Employee Benefits	$1,194,817	$1,176,566	$1,183,637	$1,363,059
Operating Expenses	$691,815	$150,000	$872,900	$797,000
Other Services & Charges	$0	$0	$800	$0
Capital Outlay	$0	$0	$3,000	$0
Transfers	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total Expenditures	**$5,136,010**	**$4,406,592**	**$5,337,361**	**$5,480,000**
Income (Loss)	**($471,684)**	**$0**	**($520,156)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$3,127,853**	**$3,277,852**	**$2,298,891**	**$1,778,735**
Additions/Reductions to Fund Balance:	($828,962)	$0	$520,156	$0
Ending Fund Balance:	**$2,298,891**	**$3,277,852**	**$1,778,735**	**$1,778,735**



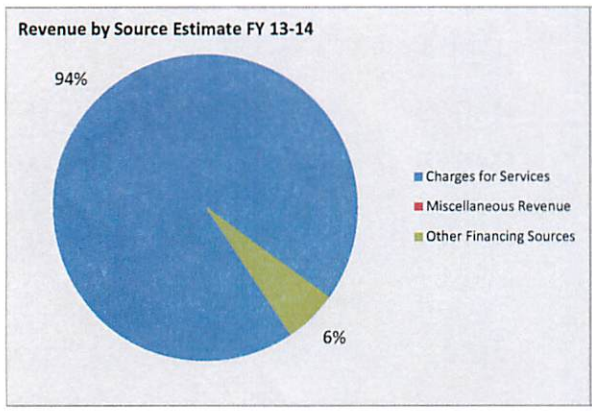


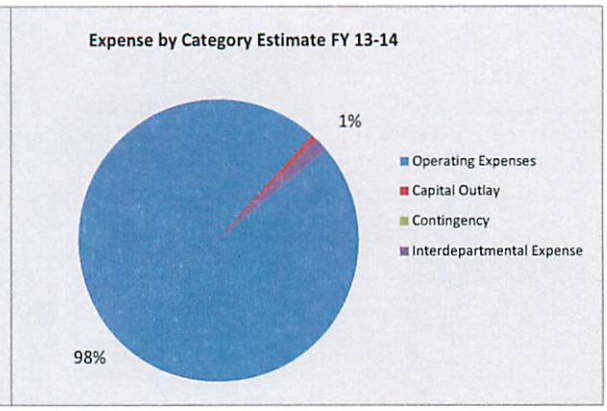
District Attorney Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Charges for Services	$1,162,271	$0	$1,890,011	$0
Miscellaneous Revenue	$152,753	$0	$0	$0
Other Financing Sources	$561,394	$0	$110,431	$0
	$1,876,418	**$0**	**$2,000,442**	**$0**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$1,876,418**	**$0**	**$2,000,442**	**$0**
Expenditures by Category				
Operating Expenses	$2,264,857	$0	$1,965,141	$0
Capital Outlay	$1,508	$0	$12,544	$0
Contingency	$0	$0	$0	$0
Interdepartmental Expense	$29,084	$0	$32,156	$0
Total Expenditures	**$2,295,449**	**$0**	**$2,009,841**	**$0**
Income (Loss)	**($419,032)**	**$0**	**($9,399)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$1,076,156**	**$825,716**	**$657,124**	**$647,725**
Additions/Reductions to Fund Balance:	($419,032)	$0	($9,399)	$0
Ending Fund Balance:	**$657,124**	**$825,716**	**$647,725**	**$647,725**





Specialty Courts Fund

Revenue by Source	Prior Year Actual FY 12-13	Current Year Budget FY 13-14	Current Year Estimate FY 13-14	Budget FY 14-15
Charges for Services	$53,468	$0	$146,230	$0
Intergovernmental	$702,313	$0	$847,437	$0
Other Revenue	$13,165	$0	$0	$0
Other Sources	$229,488	$0	$137,488	$0
	$998,433	**$0**	**$1,131,155**	**$0**
Use of Fund Balance	$0	$0	$0	$0
Total All Sources	**$998,433**	**$0**	**$1,131,155**	**$0**
Expenditures by Category				
Operating Expenses	$0	$0	$0	$0
Other Services & Charges	$941,347	$0	$1,209,117	$0
Capital Outlay	$13,165	$0	$0	$0
Contingency	$0	$0	$0	$0
Total Expenditures	**$954,512**	**$0**	**$1,209,117**	**$0**
Income (Loss)	**$43,922**	**$0**	**($77,962)**	**$0**

FUND BALANCE ANALYSIS

Beginning Fund Balance:	**$190,552**	**$118,035**	**$234,474**	**$156,512**
Additions/Reductions to Fund Balance:	$43,922	$0	($77,962)	$0
Ending Fund Balance:	**$234,474**	**$118,035**	**$156,512**	**$156,512**

2012-2013 Tax Apportionment Distribution by Entity

Entity		Amount
City of Tulsa	$	67,075,671.09
City of Sand Springs	$	1,380,352.91
City of Broken Arrow	$	10,633,395.86
City of Bixby	$	2,760,607.23
City of Jenks	$	2,741,315.58
City of Owasso	$	188,069.96
City of Sapulpa	$	56,338.51
City of Glenpool	$	14,519.91
City of Collinsville	$	5,970.18
City of Skiatook	$	2,229.66
City of Sperry	$	760.16
County of Tulsa	$	57,650,286.07
City County Library	$	26,507,552.50
Health Department	$	12,855,166.28
Sheriff Fees	$	48,890.00
Glenpool Emergency Medical Service	$	213,694.90
Berryhill Fire District	$	607,147.03
Collinsville Fire District	$	394,623.42
Drainage District 12	$	817,517.42
Tulsa School District	$	141,193,503.02
Sand Springs School District	$	10,304,805.38
Broken Arrow School District	$	33,872,821.68
Bixby School District	$	22,299,390.57
Jenks School District	$	49,355,526.01
Collinsville School District	$	3,538,566.45
Skiatook School District	$	793,643.47
Sperry School District	$	678,882.45
Union School District	$	51,221,297.67
Berryhill School District	$	2,508,347.62
Owasso School District	$	20,263,535.51
Glenpool School District	$	4,547,100.93
Liberty School District	$	559,873.79
Keystone School District	$	416,839.46
Tulsa Community College	$	35,924,711.94
Tulsa Technology Center	$	66,418,359.60
School 4-Mill - based on average daily attendance	$	20,021,142.90
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.	$	5,185,323.37
Total	$	653,057,780.49

TULSA COUNTY BUDGET BOARD

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

June 9, 2014

ADOPTION OF COUNTY BUDGET

STATE OF OKLAHOMA, COUNTY OF TULSA:

We, the members of the Budget Board of said County and State do hereby certify that we have adopted the Tulsa County Budget as is herewith presented this 9th day of June, 2014.

Victoria J Adams

Ron Peters, Chairman, by Victoria Adams, Chief Deputy

Pat Key

Pat Key, Vice-Chairman

ATTEST:

Pat Key

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 24th day of June, 2014.

TULSA COUNTY EXCISE BOARD

Ruth Gaines

Ruth Gaines, Chairman

Warren G. Morris

Warren G. Morris, Vice-Chairman

A. Theodore Kachel

Dr. A. Theodore Kachel, Member

COUNTY CLERK TULSA COUNTY OKLAHOMA

ATTEST:

Pat Key

Pat Key
Tulsa County Clerk

PAT KEY
Tulsa County Clerk
Tulsa County Administration Building
500 South Denver, Room121
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 2014-2015 published in one issue of the Tulsa Daily Commerce & Legal News, which is a legally-qualified newspaper of general circulation in said County.

Pat Key

Pat Key,
Tulsa County Clerk

Subscribed and sworn to before me this 9 day of June, 2014.

Christa Stinnett

Notary Public

My commission expires: 9-26-2016

CHRISTA STINNETT
NOTARY PUBLIC
COMM. EXP. 09-26-2016
NO. 12009144
IN AND FOR
STATE OF OKLAHOMA
CREEK COUNTY

WHERE HISTORY AND PROGRESS MEET

Form 661 (Rev. 11-12)

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE TULSA COUNTY BUDGET BOARD OF TULSA, OKLAHOMA WILL HOLD A PUBLIC HEARING BEGINNING AT 2:00 P. M. ON THE 9TH DAY OF JUNE 2014, AT THE COUNTY ADMINISTRATIVE BUILDING ROOM 119, 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 19th DAY OF MAY 2014.

RON PETERS, CHAIRMAN
TULSA COUNTY BUDGET BOARD

ATTEST:

PAT KEY
COUNTY CLERK

FINANCIAL PLAN FOR THE COUNTY OF TULSA
BUDGETED FUNDS
FISCAL YEAR 2015

Page 1

GENERAL FUND OF THE COUNTY OF TULSA ESTIMATE OF REVENUE:	ESTIMATE OF REVENUE FY2015
AD VALOREM TAX-CURRENT	50,591,696
AD VALOREM - PRIOR YEARS	1,670,000
OTHER TAXES	3,500
INTERGOVERNMENTAL	383,000
DOCUMENTARY STAMPS	1,350,000
VEHICLE REGISTRATION STAMPS	240,000
INSPECTION FEES	370,409
MOTOR VEHICLE FEES	850,000
CHARGE FOR SERVICES	2,343,000
ZONING FEES	90,000
INTEREST INCOME	60,000
RENTS & ROYALTIES	60,000
REIMBURSEMENTS	1,377,000
SALARY REIMBURSEMENTS	100,000
MISCELLANEOUS REVENUE	25,000
INTERDEPARTMENTAL REVENUE	742,600
OTHER SOURCES	280,000
FUND BALANCE	9,581,955
SUB-TOTAL GENERAL FUND	70,118,160
DESIGNATED REVENUE	0
TOTAL BUDGETED REVENUE	70,118,160

FINANCIAL PLAN FOR THE COUNTY OF TULSA
BUDGETED FUNDS
FISCAL YEAR 2015

GENERAL FUND OF THE COUNTY OF TULSA ESTIMATE OF EXPENDITURES:	ESTIMATE FY2015
ELECTED OFFICERS:	
ASSESSOR - REGULAR	3,918,562
COUNTY CLERK	2,446,269
COUNTY COMMISSIONERS	1,004,463
COURT CLERK	6,519,888
SHERIFF - OFFICE	9,804,383
TREASURER	1,322,684
FINANCIAL:	
BUDGET BOARD	889,210
AUDIT	512,386
EXCISE BOARD	13,599
GENERAL GOVERNMENT	1,395,080
LEASES	252,000
COURTHOUSE SECURITY	206,000
INSURANCE & CLAIMS	843,500
CONTINGENCY	1,443,600
DESIGNATED RESERVES	1,425,000
SERVICES:	
ADMINISTRATIVE SERVICES	2,203,768
ADMIN SERVICES - COUNTY OFFICE SUPPLIES	420,000
BUILDING OPERATIONS-FLEET	2,075,000
BUILDING OPERATIONS-MAINT.	3,991,777
UTILITIES & RENTALS	1,872,356
INFORMATION TECHNOLOGY	3,931,546
COMMUNICATIONS	436,847
HUMAN RESOURCES	692,218
COMMISSIONERS DIVISIONS:	
ENGINEERS	1,092,811
LEVY MAINTENANCE	313,098
INSPECTOR	561,012
PARKS	5,492,233
SOCIAL SERVICES	1,193,536
COURT RELATED:	
DISTRICT ATTORNEY - COUNTY	534,201
DRUG COURT	137,488
JUVENILE BUREAU	7,959,515
PUBLIC DEFENDER	42,500
OTHER AGENCIES:	
ELECTION BOARD STAFF	1,951,344
ELECTION BOARD ELECTIONS	0
OSU EXTENSION CENTER	443,002
INCOG	839,000
RIVER PARKS AUTHORITY	675,000
CIVIL DEFENSE (TAEMA)	155,571
TOTAL FROM BUDGETED FUNDS	69,010,447
DESIGNATED:	
PRINTING	393,550
COBRA INSURANCE	122,750
PHARMACY	346,413
DISTRICT ATTORNEY -(STATE EXPENSE)	245,000
TOTAL DESIGNATED FUNDS	1,107,713
TOTAL EXPENDITURES - GENERAL FUND	70,118,160

FINANCIAL PLAN FOR THE COUNTY OF TULSA
BUDGETED FUNDS
FISCAL YEAR 2015

VISUAL INSPECTION FUND OF THE COUNTY OF TULSA ESTIMATE OF REVENUE:	ESTIMATE OF REVENUE FY2015
PRO-RATA SHARE TO 2014 AD VALOREM TAX RECIPIENTS WHICH	
WILL BE ESTABLISHED IN JULY, 2014.	
VISUAL INSPECTION REVENUE	2,549,691
FUND BALANCE	2,845
TOTAL REVENUE VISUAL INSPECTION FUND	2,552,536

VISUAL INSPECTION FUND OF THE COUNTY OF TULSA ESTIMATE OF EXPENDITURES:	ESTIMATE OF EXPENDITURES FY2015
SALARIES	1,555,410
EMPLOYEE BENEFITS	673,091
TRAVEL	100,135
OPERATING EXPENSES	211,900
CAPITAL OUTLAY	12,000
TOTAL EXPENDITURES VISUAL INSPECTION FUND	2,552,536

JUVENILE BUREAU FUND OF THE COUNTY OF TULSA ESTIMATE OF REVENUE:	ESTIMATE OF REVENUE FY2015
JUVENILE REVENUE	2,876,390
FUND BALANCE	345,998
TOTAL REVENUE JUVENILE BUREAU FUND	3,222,388

JUVENILE BUREAU FUND OF THE COUNTY OF TULSA ESTIMATE OF EXPENDITURES:	ESTIMATE OF EXPENDITURES FY2015
SALARIES	2,018,010
EMPLOYEE BENEFITS	907,919
TRAVEL	2,540
OPERATING EXPENSES	238,139
INTERDEPARTMENTAL EXPENSE	38,280
CAPITAL OUTLAY	17,500
TOTAL EXPENDITURES JUVENILE BUREAU FUND	3,222,388

HIGHWAY FUND OF THE COUNTY OF TULSA ESTIMATE OF UNRESTRICTED REVENUE:	ESTIMATE OF REVENUE FY2015
TOTAL REVENUE HIGHWAY FUND	7,100,000

HIGHWAY FUND OF THE COUNTY OF TULSA ESTIMATE OF EXPENDITURES:	ESTIMATE OF EXPENDITURES FY2015
SALARIES	3,980,625
EMPLOYEE BENEFITS	2,191,583
OPERATING EXPENSES	927,792
TOTAL EXPENDITURES HIGHWAY FUND	7,100,000

PARK FUND OF THE COUNTY OF TULSA ESTIMATE OF REVENUE:	ESTIMATE OF REVENUE FY2015
PARK REVENUE	2,900,000
FUND BALANCE	0
TOTAL REVENUE PARK FUND	2,900,000

PARK FUND OF THE COUNTY OF TULSA ESTIMATE OF EXPENDITURES:	ESTIMATE OF EXPENDITURES FY2015
SALARIES	229,720
EMPLOYEE BENEFITS	40,709
OPERATING EXPENSES	1,772,472
OTHER EXPENSES	299,050
INTERDEPARMENTAL EXPENSE	18,000
CAPITAL OUTLAY	10,000
DEBT SERVICE	530,049
TOTAL EXPENDITURES PARK FUND	2,900,000

DEBT SERVICE FUND OF THE COUNTY OF TULSA ESTIMATE OF REVENUE:	ESTIMATE OF REVENUE FY 2015
DEBT SERVICE REVENUE	144,465
FUND BALANCE	20,951
TOTAL REVENUE DEBT SERVICE FUND	165,416

DEBT SERVICE FUND OF THE COUNTY OF TULSA ESTIMATE OF EXPENDITURES:	ESTIMATE OF EXPENDITURES FY2015
DEBT SERVICE	165,416
TOTAL EXPENDITURES DEBT SERVICE FUND	165,416

TOTAL REVENUE ALL FUNDS	86,058,500
TOTAL EXPENDITURES ALL FUNDS	86,058,500

STATE OF OKLAHOMA
TULSA COUNTY
RECEIVED
14 AUG -1 AM 11:48

ASSESSOR'S REPORT TO EXCISE BOARD 20 14

Showing an Abstract of all Valuations of Taxable Property in each School District, Township and City in TULSA County.

TULSA COUNTY CLERK
OCT 29 2014
State Auditor & Inspector

NAME OF CITY, TOWN, TOWNSHIP AND SCHOOL DISTRICT		PERSONAL PROPERTY VALUATION	REAL ESTATE VALUATION	PUBLIC SERVICE VALUATION	TOTAL VALUATION	LESS HOMESTEAD EXEMPTION	TOTAL VALUATION LESS HOMESTEAD EX
CITIES &TOWNS							
BIXBY	BI-4A	7,005,663	191,298,827	6,429,017	204,733,507	4,298,323	200,435,184
BIXBY	BI-5A	1,441,923	17,290,166	203,644	18,935,733	146,000	18,789,733
BIXBY	BI-14A	-	-	1,067	1,067	-	1,067
BROKEN ARROW	BA-3A	26,676,128	422,308,366	14,508,429	463,492,923	13,642,339	449,850,584
BROKEN ARROW	BA-4A	1,177	12,909,007	125,108	13,035,292	133,000	12,902,292
BROKEN ARROW	BA-9A	19,714,613	159,997,208	2,784,610	182,496,431	4,440,308	178,056,123
COLLINSVILLE	CL-6A	1,282,093	30,617,092	689,153	32,588,338	1,223,940	31,364,398
GLENPOOL	GL-4A	68,476	165,178	11,003	244,657	5,000	239,657
GLENPOOL	GL-13A	3,654,550	56,103,794	3,199,381	62,957,725	2,071,610	60,886,115
GLENPOOL	GL-14A	74	638,254	30,566	668,894	10,000	658,894
JENKS	JK-4A	30,341,123	38,190,414	424,391	68,955,928	663,500	68,292,428
JENKS	JK-5A	4,865,645	127,814,223	24,967,405	157,647,273	3,250,685	154,396,588
JENKS	JK-13A	-	18,330	32,676	51,006	1,000	50,006
LOTSEE	LT-2A	-	-	-	-	-	-
LIBERTY	LI-14A	12,084	195,655	296,618	504,357	11,000	493,357
MANNFORD	M-15A	26,497	96,250	-	122,747	-	122,747
OWASSO	OW-11A	15,135,054	212,262,114	4,308,823	231,705,991	5,554,001	226,151,990
SAND SPRINGS	SS-1A	-	-	10,442	10,442	-	10,442
SAND SPRINGS	SS-2A	20,097,398	94,117,988	6,009,863	120,225,249	3,656,910	116,568,339
SAND SPRINGS	SS-10A	4,542	8,317,472	173,822	8,495,836	335,500	8,160,336
SAND SPRINGS	SS-15A	-	-	40,357	40,357	-	40,357
SAPULPA	SA-1A	1,346,891	3,250,527	116,879	4,714,297	8,000	4,706,297
SKIATOOK	SK-6A	20,537	2,886,364	78,914	2,985,815	63,500	2,922,315
SKIATOOK	SK-7A	175,314	5,886,569	414,949	6,476,832	306,302	6,170,530
SPERRY	SP-8A	182,420	2,413,884	1,909,006	4,505,310	188,691	4,316,619
TULSA	T-1A	294,475,739	1,693,832,983	106,262,785	2,094,571,507	50,090,811	2,044,480,696
TULSA	T-3A	62,586	47,977,642	1,579,315	49,619,543	1,254,000	48,365,543
TULSA	T-4A	1,365,789	34,077,456	906,197	36,349,442	237,500	36,111,942
TULSA	T-5A	26,224,966	482,116,425	8,208,147	516,549,538	8,799,081	507,750,457
TULSA	T-9A	79,887,340	479,462,015	13,762,294	573,111,649	8,707,680	564,403,969
TULSA	T-11A	5,062	62,114	262,127	329,303	6,000	323,303
TULSA	TOTAL	402,021,482	2,737,528,635	130,980,865	3,270,530,982	69,095,072	3,201,435,910
TOTAL CITIES & TOWNS		534,073,684	4,124,306,317	197,746,988	4,856,126,989	109,104,681	4,747,022,308

Form 4815X (2-03)

ASSESSOR'S REPORT TO EXCISE BOARD 20 14

Showing an Abstract of all Valuations of Taxable Property in each School District, Township and City in TULSA County.

NAME OF CITY, TOWN, TOWNSHIP AND SCHOOL DISTRICT	PERSONAL PROPERTY VALUATION	REAL ESTATE VALUATION	PUBLIC SERVICE VALUATION	TOTAL VALUATION	LESS HOMESTEAD EXEMPTION	TOTAL VALUATION LESS HOMESTEAD EX.
	OCT 29 2014					
OUTSIDE CITIES & TOWNS						
SS-1B	-	691	-	691	-	691
SA-1B	775,423	943,002	-	1,718,425	-	1,718,425
1B	110,446,389	26,760,577	19,881,309	157,088,275	1,187,146	155,901,129
LT-2B	-	23,144	-	23,144	-	23,144
SS-2B	80,271	651,853	-	732,124	12,000	720,124
2B	2,901,650	27,001,708	2,433,172	32,336,530	1,605,280	30,731,250
BA-3B	254,064	4,224,868	-	4,478,932	46,000	4,432,932
3B	29,895	2,820,166	2,427,714	5,277,775	126,500	5,151,275
BA-4B	80	343,471	-	343,551	7,000	336,551
BI-4B	119,604	2,686,340	-	2,805,944	24,000	2,781,944
GL-4B	1,320	26,125	-	27,445	1,000	26,445
JK-4B	14,170	1,027,349	-	1,041,519	13,000	1,028,519
4B	867,759	30,936,664	2,654,927	34,459,350	1,018,073	33,441,277
BI-5B	-	-	-	-	-	-
JK-5B	836,186	2,380,036	-	3,216,222	24,974	3,191,248
5B	28,238	3,500,796	2,202,706	5,731,740	169,000	5,562,740
CL-6B	578,643	849,328		1,427,971	3,000	1,424,971
SK-6B	7,550	236,112	-	243,662	2,000	241,662
6B	718,342	23,753,276	1,048,423	25,520,041	1,218,470	24,301,571
SK-7B	4,046	693,462	-	697,508	10,000	687,508
7B	327,217	4,904,036	349,168	5,580,421	282,500	5,297,921
SP-8B	630	48,118	-	48,748	3,619	45,129
8B	252,758	6,380,313	1,315,864	7,948,935	403,995	7,544,940
BA-9B	9,770	476,998	-	486,768	3,000	483,768
9B	-	-	-	-	-	-
SS-10B	1,211	12,247	-	13,458	1,000	12,458
10B	6,688,112	13,262,691	11,425,419	31,376,222	634,416	30,741,806
OW-11B	9,784	886,606		896,390	4,000	892,390
11B	32,935,132	56,557,096	11,646,025	101,138,253	1,046,934	100,091,319
GL-13B	1,677,151	1,211,789	-	2,888,940	14,000	2,874,940
JK-13B	-	4,147	-	4,147	-	4,147
13B	238,226	5,026,245	2,870,835	8,135,306	153,427	7,981,879

Form 4815X (2-03)

ASSESSOR'S REPORT TO EXCISE BOARD 20 14

Showing an Abstract of all Valuations of Taxable Property in each School District, Township and City in TULSA County.

NAME OF CITY, TOWN, TOWNSHIP AND SCHOOL DISTRICT	PERSONAL PROPERTY VALUATION	REAL ESTATE VALUATION	PUBLIC SERVICE VALUATION	TOTAL VALUATION	LESS HOMESTEAD EXEMPTION	TOTAL VALUATION LESS HOMESTEAD EX.
	OCT 2 9 2014					
OUTSIDE CITIES & TOWNS CONTINUED						
BI-14B	3,554	51,672	-	55,226	3,000	52,226
GL-14B	4,422	115,725	-	120,147	2,000	118,147
LI-14B	31,630	220,772	-	252,402	11,000	241,402
14B	416,280	7,579,759	282,404	8,278,443	319,989	7,958,454
M-15B	-	-	-	-	-	-
SS-15B	-	296	-	296	-	296
15B	672,760	9,274,024	630,232	10,577,016	551,973	10,025,043
	-	-	-		-	
	-	-	-		-	
T-1B	2,745,781	4,037,685	-	6,783,466	17,000	6,766,466
T-3B	32,926	740,292	-	773,218	5,000	768,218
T-4B	976	216,294	-	217,270	2,000	215,270
T-5B	860,725	5,426,254	-	6,286,979	23,000	6,263,979
T-9B	121,060	1,956,767	-	2,077,827	2,000	2,075,827
T-11B	5,874	21,635	-	27,509	-	27,509
TOTAL TULSA	3,767,342	12,398,927	-	16,166,269	49,000	16,117,269
TOTAL OUTSIDE CITIES & TOWNS	164,699,609	247,270,429	59,168,198	471,138,236	8,951,296	462,186,940

Form 4815X (2-03)

ASSESSOR'S REPORT TO EXCISE BOARD 20 14

Showing an Abstract of all Valuations of Taxable Property in each School District, Township and City in TULSA County.

NAME OF CITY, TOWN, 2014 AND SCHOOL DISTRICT	PERSONAL PROPERTY VALUATION	REAL ESTATE VALUATION	PUBLIC SERVICE VALUATION	TOTAL VALUATION	LESS HOMESTEAD EXEMPTION	TOTAL VALUATION LESS HOMESTEAD EX.
#01-TULSA	409,790,223	1,728,825,465	126,271,415	2,264,887,103	51,302,957	2,213,584,146
#02-S SPRINGS	23,079,319	121,794,693	8,443,035	153,317,047	5,274,190	148,042,857
#03-B ARROW	27,055,599	478,071,334	18,515,458	523,642,391	15,073,839	508,568,552
#04-BIXBY	39,786,137	311,877,125	10,550,643	362,213,905	6,402,396	355,811,509
#05-JENKS	34,257,683	638,527,900	35,581,902	708,367,485	12,412,740	695,954,745
#06-C'VILLE	2,607,165	58,342,172	1,816,490	62,765,827	2,510,910	60,254,917
#07-SKIATOOK	506,577	11,484,067	764,117	12,754,761	598,802	12,155,959
#08-SPERRY	435,808	8,842,315	3,224,870	12,502,993	596,305	11,906,688
#09-UNION	99,732,783	641,892,988	16,546,904	758,172,675	13,152,988	745,019,687
#10-BERRYHILL	6,693,865	21,592,410	11,599,241	39,885,516	970,916	38,914,600
#11-OWASSO	48,090,906	269,789,565	16,216,975	334,097,446	6,610,935	327,486,511
#13-GLENPOOL	5,569,927	62,364,305	6,102,892	74,037,124	2,240,037	71,797,087
#14-LIBERTY	468,044	8,801,837	610,655	9,880,536	356,989	9,523,547
#15-KEYSTONE	699,257	9,370,570	670,589	10,740,416	551,973	10,188,443
GRAND TOTAL	698,773,293	4,371,576,746	256,915,186	5,327,265,225	118,055,977	5,209,209,248
S. D. VO-TECH #18	698,773,293	4,371,576,746	256,915,186	5,327,265,225	118,055,977	5,209,209,248
TULSA COM. COL. AREA-S.D.	698,773,293	4,371,576,746	256,915,186	5,327,265,225	118,055,977	5,209,209,248

CERTIFIED TO THE TULSA COUNTY CLERK THIS 1ST DAY OF AUGUST, 2014

KEN YAZEL, TULSA COUNTY ASSESSOR

RECEIVED FROM THE TULSA COUNTY ASSESSOR THIS 1ST DAY OF AUGUST 2014

Nancy Rothman, Chief Deputy
PAT KEY, TULSA COUNTY CLERK

COUNTY CLERK TULSA COUNTY OKLAHOMA

(SEAL)
ATTEST:

Pat Key
Pat Key
Tulsa County Clerk

RECEIVED AND FILED THIS 12TH DAY OF AUGUST, 2014
TULSA COUNTY EXCISE BOARD

Ruth B. Barnes
Chairman

Warren D. Norris
Vice-Chairman

Theodore Knobel
Member

Form 4315X (2-03)

PAT KEY
COUNTY CLERK

FILED
OCT 29 2014
State Auditor & Inspector

COUNTY OF TULSA
2014 LEVIES
AS APPROVED BY THE TULSA COUNTY EXCISE BOARD
OCTOBER 23, 2014

	SCHOOL DISTRICT NUMBER	GENERAL FUND	BUILDING LEVY	SINKING FUND LEVY	TOTAL DISTRICT LEVY
COUNTYWIDE					
County of Tulsa		10.30		0.03	10.33
County Library		5.32			5.32
County Health		2.58			2.58
COUNTYWIDE SCHOOLS					
County 4-Mills		4.00			4.00
Tulsa Community College	JC-18	7.21			7.21
Tulsa Technology Center	VT-18	8.24	5.09		13.33
CITIES & TOWNS					
Bixby				12.66	12.66
Broken Arrow				17.14	17.14
Collinsville					0.00
Glenpool					0.00
Jenks				16.80	16.80
Owasso				0.62	0.62
Sand Springs				10.50	10.50
Sapulpa				15.23	15.23
Mannford					0.00
Skiatook					0.00
Sperry					0.00
Tulsa				21.46	21.46
EMERGENCY MEDICAL SERVICE					
Glenpool		3.09			3.09
SCHOOL DISTRICTS					
Tulsa	1	36.05	5.15	27.79	68.99
Sand Springs	2	36.05	5.15	31.41	72.61
Broken Arrow	3	36.40	5.20	29.50	71.10
Bixby	4	36.05	5.15	26.56	67.76
Jenks	5	36.40	5.20	34.41	76.01
Collinsville	6	36.40	5.20	24.41	66.01
Skiatook	7	36.40	5.20	31.65	73.25
Sperry	8	36.05	5.15	22.53	63.73
Union	9	36.05	5.15	28.99	70.19
Berryhill	10	36.05	5.15	26.83	68.03
Owasso	11	36.05	5.15	26.50	67.70
Glenpool	13	36.05	5.15	29.69	70.89
Liberty	14	37.10	5.30	22.26	64.66
Keystone	15	36.05	5.15	0.00	41.20

(Joint Levies to other counties, cities, & school districts on reverse)

COUNTY OF TULSA
2014 LEVIES
AS APPROVED BY THE TULSA COUNTY EXCISE BOARD
OCTOBER 23, 2014

	SCHOOL DISTRICT NUMBER	GENERAL FUND	BUILDING LEVY	SINKING FUND LEVY	TOTAL DISTRICT LEVY
JOINT LEVIES TO OTHER					
COUNTIES/CITIES					
Creek - Sapulpa				15.23	15.23
Creek-Mannford				0.00	0.00
Osage - Tulsa				21.46	21.46
Osage - Sand Springs				10.50	10.50
Rogers - Owasso				0.62	0.62
Wagoner - Broken Arrow				17.14	17.14
Wagoner - Bixby				12.66	12.66
Wagoner - Tulsa				21.46	21.46
JOINT LEVIES TO OTHER					
COUNTIES/SCHOOL DISTRICTS					
Osage County - Tulsa	1	36.53	5.22	27.79	69.54
Vo-Tech (J-1)	1	8.39	5.24		13.63
Osage County - Sand Springs	2	OK 35.8 ~~37.03~~	OK 5.13 ~~5.29~~	31.41	73.73
Vo-Tech 18 (J-2)	2	8.39	5.24		13.63
Osage County - Skiatook	7	36.66	5.24	31.65	73.55
Vo-Tech 18 (J-7)	7	8.39	5.24		13.63
Osage County - Sperry	8	37.12	5.30	22.53	64.95
Vo-Tech 18 (J-8)	8	8.39	5.24		13.63
Creek County - Tulsa	1	35.04	5.01	27.79	67.84
Vo-Tech 18 (T-1)	1	8.06	5.10		13.16
Creek County - Jenks	5	36.79	5.26	34.41	76.46
Vo-Tech 18 (T-5)	5	8.06	5.10		13.16
Creek County - Keystone	15	35.98	5.14	0.00	41.12
Vo-Tech 18 (T-15)	15	8.06	5.10		13.16
Pawnee County - Keystone	15	36.37	5.20	0.00	41.57
Vo-Tech 18 (J-15)	15	8.31	5.20		13.51
Okmulgee County-Liberty	14	36.05	5.15	22.26	63.46
Vo-Tech 18 (T-14)	14	8.24	5.15		13.39
Washington County - Collinsville	6	36.68	5.24	24.41	66.33
Vo-Tech 18 (6-18-VT)	6	8.56	5.35		13.91
Washington County - Skiatook	7	37.33	5.33	31.65	74.31
Vo-Tech 18 (7-19)	7	8.56	5.35		13.91
Wagoner County - Tulsa	1	35.55	5.16	27.79	68.50
Vo-Tech 18 (T-1)	1	8.13	5.08		13.21
Wagoner County - Bixby	4	36.31	5.19	26.56	68.06
Vo-Tech 18 (T-4)	4	8.13	5.08		13.21
Wagoner County - Broken Arrow	3	36.15	5.16	29.50	70.81
Vo-Tech 18 (T-3)	3	8.13	5.08		13.21
Rogers County - Collinsville	6	36.47	5.60	24.41	66.48
Rogers County - Owasso	11	36.81	5.26	26.50	68.57
Vo-Tech 18 (J-2)	11	8.11	5.07		13.18
Vo-Tech 18 (Catoosa School)		8.11	5.07		13.18

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

OCT 29 2014

State Auditor & Inspector

CERTIFICATION OF 2014 TAX LEVIES TO THE

TULSA COUNTY ASSESSOR

We, the duly appointed, qualified and acting Excise Board of Tulsa County, Oklahoma, do hereby certify that we have approved all budgets as filed with the Board by its various municipal subdivisions of Tulsa County, as we have indicated and detailed on each of said budgets.

We further certify that the following is a complete list of all levies as certified by this Board on each of said budgets as approved by this Board.

The County Assessor is hereby ordered and directed to immediately extend the levies as listed in this certification upon the 2014 tax rolls of Tulsa County against all property subject thereto.

Certified this 23rd day of October, 2014.

TULSA COUNTY EXCISE BOARD

A. Theodore Kachel, Presiding Chairman

Warren G. Morris, Vice-Chairman

Ruth B. Gaines

COUNTY CLERK TULSA COUNTY OKLAHOMA

ATTEST:

Pat Key by Nancy Rothman

Pat Key
Tulsa County Clerk