



# Pay and Staffing Analysis

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**City of Tulsa Internal Auditing**  
June, 2020

# City of Tulsa

Office of the City Auditor

## Pay & Staffing Analysis Summary

### RECOMMENDATIONS

- Consider establishing a minimum pay standard after determining what percentage of responsibility an employee's pay should cover for other family members' basic living expenses.
- Consider raising compensation for positions that are consistently paid below all other surveyed governments; and creating action plans to meet or exceed total compensation provided by Broken Arrow and Oklahoma City.
- Consider continuing dedication to consistent annual raises of at least 2% and rejecting salary freezes as a method for cost savings in future budgets.
- Consider creating standard criteria for establishing optimal staffing in non-sworn departments.
- Consider evaluating department divisions at a service level to determine whether any services within department programs are non-core or not aligned with priorities established in the strategic plan
- Consider conducting analysis of vacancy rates per non-sworn departments. This should include the amount of time budgeted positions are held open before filling and the amount of time exited positions are held vacant prior to hiring replacements.

### REASON FOR AUDIT

The City Auditor conducts annual interviews with department directors and elected officials to identify risks and prepare annual audit plans. Compensation and understaffing are consistently identified as significant risks during these interviews.

#### Do we provide reasonable pay?

- All our employees earn enough wage to cover one person's basic living expenses; but not all earn enough to cover expenses for two or more people
  - Most employees earn reasonable pay to cover 50% of basic living expenses for an average sized family
  - Many employees earn less than reasonable pay to cover 100% of basic living expenses for an average sized family

#### How does our total compensation compare?

- 59% of our positions have higher compensation than the surveyed government average; 96% of our positions have higher retirement payouts.
- Most positions compared to similar positions at Broken Arrow have lower total compensation but higher retirement payouts.
- Most positions compared to similar positions at Oklahoma City have lower total compensation and lower retirement payouts.
- Construction Inspector I, Neighborhood Inspector II and Office Administrator II have lower total compensation than every surveyed government
- Most positions compared to all industries (including private) have lower compensation and lower retirement payouts than the industry average

#### How does turnover cost compare to cost for consistent annual raises?

- When predicted turnover is considered, the cost for providing a 2% increase is equal to the cost of withholding increases

#### What methods do we use to determine staffing?

- 95% of directors surveyed believe their departments are not appropriately staffed. (Excludes police and fire)
- There is no city-wide standard or method for establishing appropriate staffing

#### Do our budgeted staffing levels align with our strategic plan?

- 98% of our employees are in divisions assigned to leading the achievement of our 2018 strategic plan objectives.

#### Are any programs not aligned with strategic priorities and non-core?

- At the time of this audit, two programs within the Performing Arts Center were identified as being non-core and not aligned with AIM objectives. \*PAC staffing was removed from annual budget prior to completion of this audit.

#### How do our staffing levels compare to other municipalities?

- 90% of our core programs are within 1 full time employee/10,000 citizens of the average staffing levels for our comparison cities.

## Table of Contents

<b>INTRODUCTION</b> .....	2
<b>WHY WE DID THIS ANALYSIS</b> .....	2
<b>COMPENSATION:</b> .....	3
<b>Do we provide reasonable pay to all employees?</b> .....	3
<b>How does our total compensation compare to others?</b> .....	4
<b>How do our hiring costs compare to the cost of retention through consistent raises?</b> .....	10
<b>STAFFING:</b> .....	11
<b>What methods do we use to determine sufficient staffing?</b> .....	11
<b>Do our staffing levels align with the priorities of our strategic plan?</b> .....	12
<b>Do we provide any services that are non-core and not aligned with our strategic plan?</b> .....	12
<b>How do our staffing levels of core programs compare to other municipalities?</b> .....	13
<b>RECOMMENDATIONS:</b> .....	17
<b>APPENDIX:</b> .....	19
<b>How we established reasonable pay:</b> .....	19
<b>How we compared total compensation:</b> .....	20
<b>Total Compensation Comparison</b> .....	22
<b>Retirement Comparison</b> .....	27
<b>Benefits Comparison: Police</b> .....	31
<b>Benefits Comparison: Fire</b> .....	32
<b>Benefits Comparison: Non-Sworn</b> .....	33
<b>Benefits Comparison: Private</b> .....	34
<b>FY20 Total Compensation Update (Oklahoma City and Broken Arrow)</b> .....	35
<b>How we compared costs for hiring and retention:</b> .....	37
<b>How we identified current methods for determining sufficient staffing:</b> .....	39
<b>How we determined core programs and evaluated alignment with Strategic Plan</b> .....	39
<b>How we compared staffing levels of core programs to other municipalities:</b> .....	42

## INTRODUCTION

The Office of City Auditor conducted a Pay and Staffing analysis to address the risks of understaffing and non-competitive compensation.

This Pay and Staffing Analysis includes:

- A review of employees' salaries; and analysis of how our total compensation compares to other employers
- The statistical probability of retention rates for employees who receive consistent pay raises versus those who don't; and an analysis of costs associated with both scenarios
- A comparison of how our staffing levels for core programs compare to staffing levels of similar municipalities
- A review of our core and non-core programs; and analysis of how well staffing levels align with our strategic plan.

## WHY WE DID THIS ANALYSIS

The City Auditor conducts annual interviews with department directors and elected officials to identify risks and prepare annual audit plans. Compensation and understaffing are consistently identified as significant risks during these interviews. In FY19, understaffing rated as our most significant risk. Employees have voiced their concerns regarding pay and staffing via opinion surveys and focus groups conducted by the Mayor and the City Auditor. Finally, the 2018 Strategic Plan includes prioritization of market-competitive employee compensation.

Pay comparison studies have been conducted in the past; however, they are based solely on salary and do not consider other factors such as health insurance, vacation pay, and retirement benefits. Efforts to benchmark staffing levels have also been made but were inconclusive due to a lack of research into the differences and similarities of the municipalities being compared.

This study analyzes the following questions:

Regarding pay:

- Do we provide reasonable pay to all employees?
- How does our total compensation compare to other employers?
- How do our turnover costs compare to the cost of retention through consistent raises?

Regarding staffing:

- What methods do we use to determine sufficient staffing?
- Do our staffing levels align with the priorities of our strategic plan?
- Do we provide any services that are non-core and not aligned with our strategic plan?
- How do our budgeted staffing levels for core programs compare to other municipalities?

## COMPENSATION:

Do we provide reasonable pay to all employees?

100% Financial Responsibility:

Living Wage Thresholds	Employee	Employee + 1 child	Employee + 2 children	Employee + 1 adult	Employee + 1 adult & 1 child	Employee + 1 Adult & 2 Children
Minimum Annual	\$21,112	\$45,448	\$56,035	\$35,651	\$46,467	\$51,584
Employees earning at or above minimum pay	100%	58%	39%	78%	56%	46%

50% Financial Responsibility:

Living Wage Thresholds	Employee + 1 Adult	Employee + 1 Adult & 1 Child	Employee + 1 Adult & 2 Children
Minimum Annual	17,826	\$25,979	\$30,700
Employees earning at or above minimum pay	100%	99.9%	94%

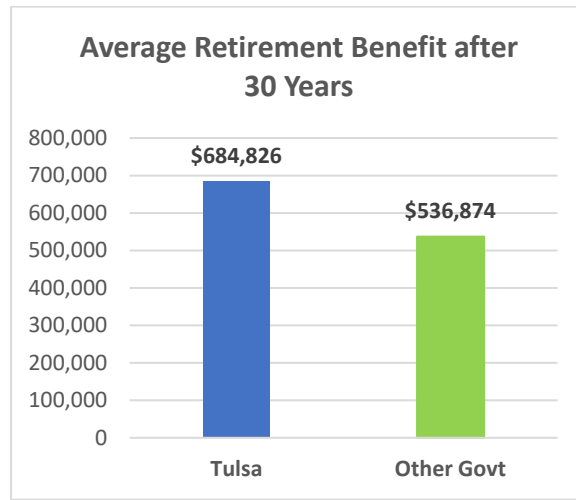
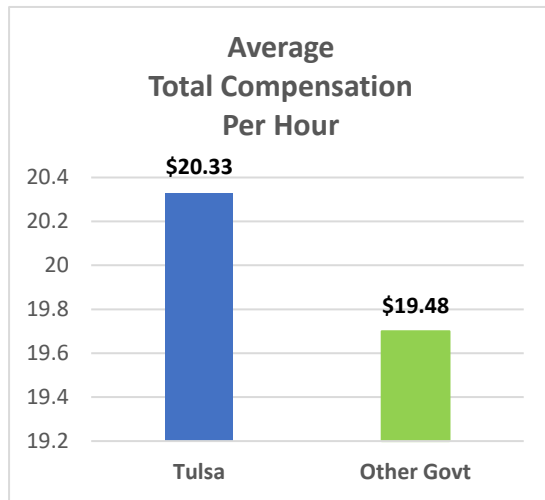
We used the MIT Living Wage Calculator for Tulsa County to establish minimum wage thresholds for reasonable pay and compared the results to employee payroll data. The MIT Living Wage Calculator estimates costs for basic living expenses including, but not limited to, food, clothes, transportation and housing. Results show that 100% of our employees earn a high enough wage to cover one person's basic living expenses, but not all employees earn enough to cover the expenses of two or more people.

- Single employees earn reasonable pay to cover basic expenses for themselves.
- Most employees earn reasonable pay to cover 50% of basic living expenses for an average sized family
- Many employees earn less than reasonable pay to cover 100% of basic living expenses for an average sized family

\*The MIT Living Wage calculator assumes \$0 daycare costs for families with two adults and children when one adult is earning income and one is not.

## How does our total compensation compare to others?

### GOVERNMENT



We evaluated total compensation by considering what would be meaningful to employees and potential applicants. In other words, if an applicant was deciding whether to work for the City of Tulsa or another entity, what factors would they consider? What costs would be deducted from their salaries; how much paid leave could they earn; and how much pension or defined contribution savings could they expect at retirement?

For this study:

- STARTING SALARY
- HEALTH INSURANCE DEDUCTION & MAXIMUM OUT-OF-POCKET COST FOR SINGLE EMPLOYEE
- PENSION CONTRIBUTION
- + PAID LEAVE

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- = TOTAL COMPENSATION

Pension and defined contribution plan value estimations were based on 30 years of employment.

PENSION CONTRIBUTION RATE  
 X 30 YEARS  
 X SALARY  
 X 25 YEARS OF PAYMENTS

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= RETIREMENT BENEFIT

DEFINED CONTRIBUTION %  
 X 30 YEARS  
 X SALARY  
 + COMPOUND INTEREST  
 + INTEREST DURING PAYOUT PERIOD

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= RETIREMENT BENEFIT

\*Defined Contribution % = required contribution rate at municipalities with defined contribution plans in lieu of pension

## Total Compensation versus Local Government Average

POSITION	Tulsa Total Comp Per Hour	% Above or Below Average	Tulsa Retirement Earnings	% Above or Below Average
CHIEF INFORMATION OFFICER (IS65)	\$54.68	+34%	\$1,628,361	+66%
ACCOUNTANT IV	\$28.34	+24%	\$881,134	+54%
WATER/WASTEWATER MAINT SUP	\$26.31	+21%	\$823,490	+73%
WATER LABORATORY TECHNICIAN	\$19.74	+20%	\$637,104	+46%
WATER SERVICE REP II	\$12.76	+18%	\$439,296	+30%
POLICE SERGEANT	\$32.12	+15%	\$1,219,530	+25%
PLANT MECHANIC III	\$18.66	+13%	\$606,528	+49%
MECHANIC II	\$16.71	+10%	\$551,304	+17%
POLICE OFFICER	\$21.95	+7%	\$870,480	+20%
FIREFIGHTER	\$17.72	+8%	\$754,642	+19%
FIRE CAPTAIN	\$31.66	+5%	\$1,231,558	+14%
CREW WORKER I	\$11.77	+3%	\$411,216	+34%
WATER & SEWER SUPERVISOR	\$24.41	+1%	\$769,617	+23%
CREW LEADER II	\$14.95	+2%	\$501,384	+21%
SENIOR SYSTEMS ANALYST (IS44)	\$30.51	+1%	\$942,813	+11%
STREET CREW WORKER I	\$11.77	+1%	\$411,216	+31%
EQUIPMENT OPERATOR II	\$13.82	0%	\$469,248	+36%
RECREATION COORDINATOR	\$15.60	-1%	\$519,792	+71%
CUSTOMER ACCOUNT REP II	\$13.15	-3%	\$450,216	+30%
KENNEL MAINT WORKER	\$11.19	-5%	\$394,680	+1%
OFFICE ADMINISTRATOR-LV II	\$15.39	-5%	\$513,864	+28%
OFFICE ASSISTANT - LEVEL 3	\$13.15	-9%	\$450,216	+31%
HR ASSISTANT II	\$15.60	-11%	\$519,792	+24%
SENIOR ENGINEER	\$30.51	-14%	\$942,813	+2%
INSPECTOR	\$16.85	-15%	\$555,360	+25%
CONSTRUCTION INSPECTOR I	\$14.23	-28%	\$480,792	-3%
NEIGHBORHOOD INSPECTOR II	\$15.39	-28%	\$513,864	+9%

○ 0 = Less than .5%

We selected 35 positions for our total compensation comparison. We surveyed Tulsa County, Oklahoma City, and six regional municipalities for salary and benefit information, and received data from at least three sources for 27 of the 35 positions surveyed. 27 positions with data from at least three government sources are included in the government average analysis.

- 59% of our compared positions have higher total compensation than the surveyed government average
- Most of the positions at Oklahoma City and Broken Arrow have higher total compensation than similar positions at other local governments
- 96% of our positions have higher retirement benefits than the surveyed government average.

## Total Compensation Hourly Rate Versus Each Local Government

	BROKEN		TULSA				SAND		TULSA
	TULSA	BIXBY	ARROW	JENKS	OKC	OWASSO	SPRINGS	SAPULPA	COUNTY
HR ASSISTANT II	15.60		\$18.80		\$20.45		\$12.89		
RECREATION COORDINATOR	15.60		\$19.82	\$15.76	\$19.37		\$10.22		\$13.55
INSPECTOR	16.85		\$19.93	\$15.76	\$19.71	\$17.68		\$27.46	\$16.02
WATER & SEWER SUPERVISOR	24.41				\$25.21	\$17.68	\$24.03	\$29.28	
WATER/WASTEWATER MAINT SUP	26.31		\$22.01	\$21.15	\$25.21	\$17.68	\$22.25		
ACCOUNTANT IV	28.34			\$19.15	\$31.00		\$13.78		\$27.36
SENIOR ENGINEER	30.51			\$20.11	\$42.11	\$29.63	\$30.27		\$51.75
SENIOR SYSTEMS ANALYST	30.51				\$36.15		\$25.81		\$28.54
CHIEF INFORMATION OFFICER	54.68		\$49.66	\$23.85	\$60.15	\$33.61			\$36.56
FIREFIGHTER	17.72	\$17.19	\$14.49	\$20.67		\$17.17	\$13.67	\$15.71	
FIRE CAPTAIN	31.66	\$28.27	\$36.78	\$43.32		\$22.55	\$24.21	\$25.19	
KENNEL MAINT WORKER	11.19				\$14.08	\$12.33	\$12.00	\$8.82	
STREET CREW WORKER I	11.77	\$13.78	\$14.38	\$10.67	\$12.75	\$12.91	\$10.22	\$11.69	\$7.71
CREW WORKER I	11.77	\$13.78	\$14.38	\$10.67	\$12.75	\$12.91	\$8.44	\$11.21	\$7.89
WATER SERVICE REP II	12.76				\$14.08		\$9.33	\$9.10	
EQUIPMENT OPERATOR II	13.82		\$15.19	\$14.29	\$17.08	\$12.91	\$12.00	\$13.97	\$11.28
CREW LEADER II	14.95		\$19.26		\$13.39	\$17.68	\$15.57	\$13.25	\$9.46
MECHANIC II	16.71				\$19.71		\$14.67	\$13.28	\$12.84
PLANT MECHANIC III	18.66		\$19.82		\$17.94		\$14.67	\$13.34	
CUSTOMER ACCOUNT REP II	13.15		\$18.80		\$14.08		\$10.22	\$10.87	
OFFICE ASSISTANT - LEVEL 3	13.15			\$17.37	\$15.53	\$11.77	\$12.00	\$15.12	
CONSTRUCTION INSPECTOR I	14.23			\$15.76	\$18.80	\$17.68	\$15.57		\$23.45
OFFICE ADMINISTRATOR-LV II	15.39			\$15.76	\$17.44	\$15.47			
NEIGHBORHOOD INSPECTOR II	15.39		\$22.01	\$17.37	\$19.71	\$23.96	\$17.35	\$18.06	
POLICE OFFICER	21.95	\$18.25	\$22.73	\$19.48	\$28.02	\$19.99	\$19.52	\$15.81	\$20.21
POLICE SERGEANT	32.12	\$29.71	\$32.68	\$32.76	\$31.71	\$23.88	\$21.12	\$24.05	\$27.46
WATER LABORATORY TECHNICIAN	19.74		\$18.80		\$23.92	\$12.91	\$12.89	\$13.55	

POSITIONS WITH LOWER TOTAL COMPENSATION THAN ALL RESPONDENTS
Construction Inspector I
Neighborhood Inspector II
Office Administrator II

One of the metrics included in the 2018 Strategic Plan for prioritizing market-competitive employee compensation is to pay salaries that are equal to or above 100% of Oklahoma City and Broken Arrow salaries for similar positions and classes. Following are total compensation comparisons for these two municipalities.



OKLAHOMA CITY:

	TULSA Total Compensation	OKC Total Compensation	% Difference	TULSA 30 Year Retirement	OKC 30 Year Retirement	% Difference
HR ASSISTANT II	\$15.60	\$20.45	-31%	\$519,792	\$625,774	-20%
RECREATION COORDINATOR	\$15.60	\$19.37	-24%	\$519,792	\$595,080	-14%
COMPLIANCE MONITOR	\$16.85	\$23.92	-42%	\$555,360	\$723,805	-30%
INSPECTOR	\$16.85	\$19.71	-17%	\$555,360	\$604,656	-9%
COMMUNITY INVOLVEMENT COORD	\$18.54	\$20.45	-10%	\$603,096	\$625,774	-4%
MARKETING & P. R. COORDINATOR	\$23.95	\$32.66	-36%	\$756,600	\$971,233	-28%
WATER & SEWER SUPERVISOR	\$24.41	\$25.21	-3%	\$769,617	\$760,450	+1%
WATER/WASTEWATER MAINT SUP	\$26.31	\$25.21	+4%	\$823,490	\$760,450	+8%
ACCOUNTANT IV	\$28.34	\$31.00	-9%	\$881,134	\$924,253	-5%
SENIOR ENGINEER	\$30.51	\$42.11	-38%	\$942,813	\$1,238,706	-31%
SENIOR SYSTEMS ANALYST	\$30.51	\$36.15	-18%	\$942,813	\$1,070,204	-14%
ASSISTANT CITY ATTORNEY III	\$35.83	\$35.72	0%	\$1,093,664	\$1,057,990	+3%
ASSISTANT CONTROLLER	\$38.58	\$34.35	+12%	\$1,170,220	\$1,019,153	+15%
COURT ADMINISTRATOR	\$42.66	\$60.15	-41%	\$1,287,242	\$1,749,540	-36%
CHIEF INFORMATION OFFICER	\$54.68	\$60.15	-10%	\$1,628,361	\$1,749,540	-7%
KENNEL MAINTENANCE WORKER	\$11.19	\$14.08	-26%	\$394,680	\$445,224	-13%
STREET CREW WORKER I	\$11.77	\$12.75	-8%	\$411,216	\$407,784	+1%
CREW WORKER I	\$11.77	\$12.75	-8%	\$411,216	\$407,784	+1%
WATER SERVICE REP II	\$12.76	\$14.08	-10%	\$439,296	\$445,224	-1%
EQUIPMENT OPERATOR II	\$13.82	\$17.08	-24%	\$469,248	\$530,400	-13%
CREW LEADER II	\$14.95	\$13.39	+12%	\$501,384	\$425,880	+18%
MECHANIC II	\$16.71	\$19.71	-18%	\$551,304	\$604,656	-10%
PLANT MECHANIC III	\$18.66	\$17.94	+4%	\$606,528	\$554,736	+9%
PS TELECOMMUNICATOR -LI	\$12.14	\$16.36	-35%	\$421,512	\$509,890	-21%
CUSTOMER ACCOUNT REP II	\$13.15	\$14.08	-7%	\$450,216	\$445,224	+1%
OFFICE ASSISTANT III	\$13.15	\$15.53	-18%	\$450,216	\$486,408	-8%
CONSTRUCTION INSPECTOR I	\$14.23	\$18.80	-32%	\$480,792	\$579,072	-20%
OFFICE ADMINISTRATOR II	\$15.39	\$17.44	-13%	\$513,864	\$540,583	-5%
NEIGHBORHOOD INSPECTOR II	\$15.39	\$19.71	-28%	\$513,864	\$604,656	-18%
SR. ENVIRO MONITORING TECH	\$16.62	\$20.45	-23%	\$548,808	\$625,774	-14%
POLICE OFFICER	\$21.95	\$28.02	-28%	\$870,480	\$1,037,419	-19%
POLICE SERGEANT	\$32.12	\$31.71	+1%	\$1,219,530	\$1,173,784	+4%
WATER LABORATORY TECHNICIAN	\$19.74	\$23.92	-21%	\$637,104	\$723,805	-14%
<b>*0 = Less than .5% difference</b>						

- Oklahoma City supplied salary and benefit information for 33 positions
- 27 out of 33 (82%) of our positions have lower compensation than Oklahoma City
  - Percent differences in total compensation ranges from 3 – 46 percent

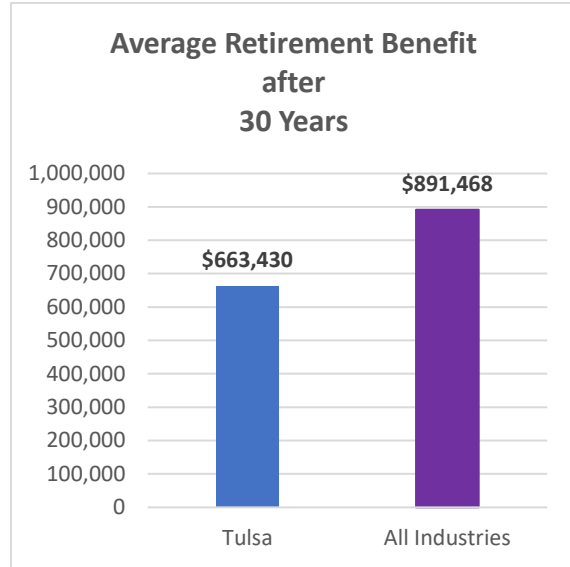
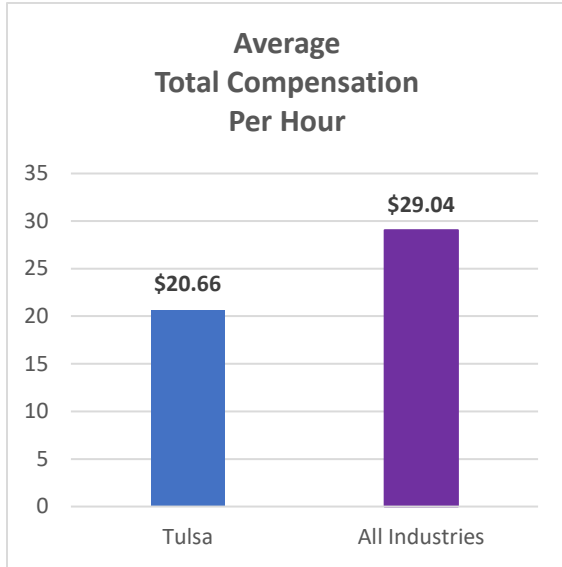
- 5 out of 33 (15%) of our positions have higher compensation than Oklahoma City
  - Percent differences in total compensation range from 1 – 9 percent.
- 1 out of 33 has equal pay (.3% difference)
- Positions with less than 10% lower total compensation than Oklahoma City have higher retirement benefits

## BROKEN ARROW

	TULSA Total Compensation	BROKEN ARROW Total Compensation	% Difference	TULSA 30 Year Retirement	BROKEN ARROW 30 Year Retirement	% Difference
HR ASSISTANT II	\$15.60	\$18.80	-21%	\$519,792	\$251,510	+107%
RECREATION COORDINATOR	\$15.60	\$19.82	-27%	\$519,792	\$344,390	+51%
INSPECTOR	\$16.85	\$19.93	-18%	\$555,360	\$339,568	+64%
MARKETING & P.R. COORDINATOR	\$23.95	\$23.20	+3%	\$756,600	\$372,977	+103%
WATER/WASTEWATER MAINT SUP	\$26.31	\$22.01	+20%	\$823,490	\$343,206	+140%
ASSISTANT CITY ATTORNEY III	\$35.83	\$36.86	-3%	\$1,093,664	\$589,696	+85%
CHIEF INFORMATION OFFICER	\$54.68	\$49.66	+10%	\$1,628,361	\$762,476	+114%
FIRE FIGHTER	\$17.72	\$14.49	+22%	\$754,642	\$547,950	+38%
FIRE CAPTAIN	\$31.66	\$36.73	-16%	\$1,231,558	\$1,248,000	-1%
STREET CREW WORKER I	\$11.77	\$14.38	-22%	\$411,216	\$252,300	+63%
CREW WORKER I	\$11.77	\$14.38	-22%	\$411,216	\$252,300	+63%
EQUIPMENT OPERATOR II	\$13.82	\$15.19	-10%	\$469,248	\$258,681	+81%
CREW LEADER II	\$14.95	\$18.89	-26%	\$501,384	\$328,583	+53%
PLANT MECHANIC III	\$18.66	\$19.82	-6%	\$606,528	\$328,881	+84%
CUSTOMER ACCOUNT REP II	\$13.15	\$18.80	-43%	\$450,216	\$261,790	+72%
NEIGHBORHOOD INSPECTOR II	\$15.39	\$22.01	-43%	\$513,864	\$393,296	+31%
POLICE OFFICER	\$21.95	\$22.73	-4%	\$870,480	\$836,940	+4%
POLICE SERGEANT	\$32.12	\$32.68	-2%	\$1,219,530	\$1,189,500	+3%
WATER LABORATORY TECHNICIAN	\$19.74	\$18.80	+5%	\$637,104	\$304,912	+109%
PS TELECOMMUNICATOR - L1	\$12.14	\$15.19	-25%	\$421,512	\$267,061	+58%

- Broken Arrow supplied salary and benefits information for 20 positions
- 15 out of 20 positions (75%) of our positions have lower compensation than Broken Arrow
  - Percent differences in total compensation range from 1 – 51 percent
- 5 out of 20 positions (25%) of our positions have higher compensation than Broken Arrow
  - Percent differences range in total compensation from 11-22 percent
- Despite having lower compensation for the majority of positions, we have higher retirement benefits for all but one position

**ALL INDUSTRIES:**



Fifteen of the 27 positions compared in the government analysis had data available for the private sector. We utilized regional information from salary.com to do an all industry comparison for these 15 positions.

- 15 positions are included in the all-industry average.
- On average, COT positions earn 41% lower compensation and 34% lower retirement payouts than positions included in the private sector.
- 93% of our positions have lower compensation than the all-industry average.
- 73% of our positions have lower retirement benefits than the all-industry average.
- The four City positions with higher than average retirement benefits have 11% or less difference in compensation to the average including private industries.

## Total Compensation Hourly Rate versus All Industries

POSITION	Tulsa Total Comp Per Hour	% Above or Below Average	Tulsa Retirement Earnings	% Above or Below Average
SENIOR SYSTEMS ANALYS	\$30.51	+1%	\$942,813	+15%
SENIOR ENGINEER	\$30.51	-1%	\$942,813	+13%
HR ASSISTANT II	\$15.60	-8%	\$519,792	+8%
OFFICE ASSISTANT - LEVEL 3	\$13.15	-11%	\$450,216	+11%
OFFICE ADMINISTRATOR-LV II	\$15.39	-17%	\$513,864	-1%
RECREATION COORDINATOR	\$15.60	-20%	\$519,792	-4%
MECHANIC II	\$16.71	-21%	\$551,304	-4%
CUSTOMER ACCOUNT REP II	\$13.15	-22%	\$450,216	-1%
PLANT MECHANIC III	\$18.66	-24%	\$606,528	-8%
INSPECTOR	\$16.85	-30%	\$555,360	-14%
ACCOUNTANT IV	\$28.34	-33%	\$881,134	-24%
WATER SERVICE REP II	\$12.76	-44%	\$439,296	-29%
CONSTRUCTION INSPECTOR I	\$14.23	-57%	\$480,792	-44%
EQUIPMENT OPERATOR II	\$13.82	-89%	\$469,248	-82%
CHIEF INFORMATION OFFICER	\$54.68	-120%	\$1,628,361	-161%

## How do our hiring costs compare to the cost of retention through consistent raises?

Analysis of historical turnover data suggests there is a link between rising turnover rates and a lack of consistent pay increases. Using historical data, we performed predictive turnover analysis to estimate an annual employee turnover rate for non-sworn employees using two different scenarios. One scenario included a two percent pay increase and one did not.

<b>FY19 PREDICTED TURNOVER For Non-Sworn Employees</b>	
2% Pay Increase	9%
Zero Pay Increase	15%

The predicted turnover rate for employees who receive an annual 2% pay increase is 9%; the predicted turnover rate for employees who do not receive an annual pay increase is 15%.

We used a customized turnover cost calculator (based on a template published by SHRM) to estimate total costs associated with each scenario. Cost calculations include, but are not limited to, loss of productivity and hiring replacement employees.

**Total Cost Estimate:**

<b>2% Pay Increase:</b>		<b>Zero Pay Increase:</b>	
<b>PAY ADJUSTMENT:</b>	<b>\$1.5 Million</b>	<b>SALARY INCREASE</b>	<b>\$0</b>
<b>TURNOVER at 9%:</b>	<b>\$2.1 Million</b>	<b>TURNOVER at 15%:</b>	<b>\$3.6 Million</b>
<b>TOTAL:</b>	<b>\$3.6 Million</b>		<b>\$3.6 Million</b>

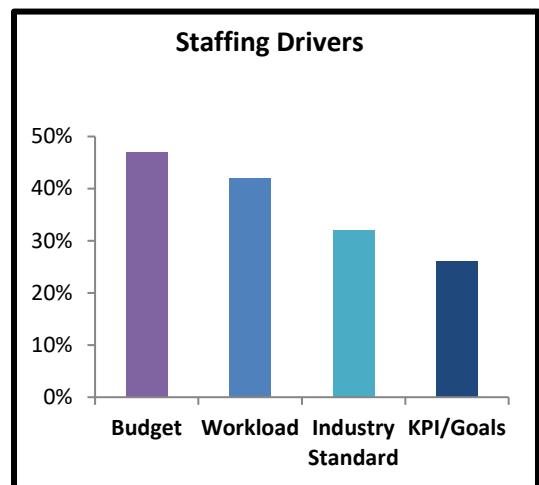
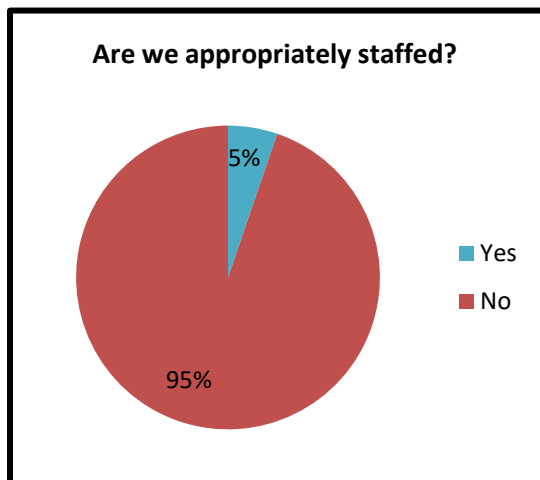
- The turnover cost calculator assumes hiring of replacement employees for all vacant positions within 60 days and considers loss of productivity during the transition.
  - Holding vacant positions open longer than sixty days would increase turnover costs, and vice versa.
- Productivity costs of emotional factors such as risk of “employee burnout” and low employee morale were not considered in this analysis.
- When predicted turnover is considered, the financial cost for providing a 2% increase is equal to the financial cost of withholding increases. Results are rounded.

**STAFFING:**

**What methods do we use to determine sufficient staffing?**

We conducted interviews with department directors to determine two things.

1. Is there an established standard utilized by City leaders to determine optimal staffing?
2. Do department directors believe their departments are appropriately staffed?



- 95% of the 19 directors interviewed do not believe their departments are appropriately staffed
  - Some departments are fully staffed in certain areas but understaffed in others
  - One director stated the number of his department employees is appropriate, but they do not possess an appropriate mix of skills and expertise
- There is no established COT standard for determining optimal staffing; however, there are four main factors that determine staffing:
  - Budget
  - Workload
  - Industry Standards
  - Goals/KPIs
- 63% of directors review staffing standards; 37% refer to them when making staffing decisions
- Directors have become skilled at finding creative solutions to staffing shortages to continue providing expected services; examples include hiring interns and using volunteers; contracting for special projects; funding employees through agency partners; reorganizing departments and reclassifying job positions as they become vacant.

### Do our staffing levels align with the priorities of our strategic plan?

We reviewed the FY18 Annual Budget Department Staffing Summaries and compiled program descriptions for each department division. This information was compared to our 2018 Strategic plan to determine how many employees are staffed in divisions assigned to lead, collaborate and/or support goals and objectives established in the strategic plan. We found that almost all our employees are staffed in divisions that are leading the achievement of our strategic plan objectives.

- 98% of our employees are in divisions that lead objectives in the 2018 strategic plan
- 3% of our employees are in divisions that collaborate on objectives in the strategic plan
- 3% are in divisions assigned that support objectives in the strategic plan
- 3% are in divisions with no objectives specified in the strategic plan

### Do we provide any services that are non-core and not aligned with our strategic plan?

We evaluated each department division based on the programs they provide and scored them on the following criteria:

- Mandated: Is the service legally mandated?
- Reliance: Do other entities provide the same service?
- Cost Recovery: Is there any recovery for cost of the service?
- Critical Internal Support: Does the service provide critical support to customer services?

Core Attributes	Mandated	Reliance	Cost Recovery	Critical Internal Support
Scoring Range	0= No mandate; 1= grant 2= local; 3= Fed/state /judicial	0= other entities; 1= gov/non-profits; 2= other govt; 3= no other	0=No; 3=YES	0=NO; 3= YES
Score				

We then combined scores for core services with our analysis of strategic plan alignment to identify department divisions that scored zero on the core service criteria and zero for being aligned with the strategic plan.

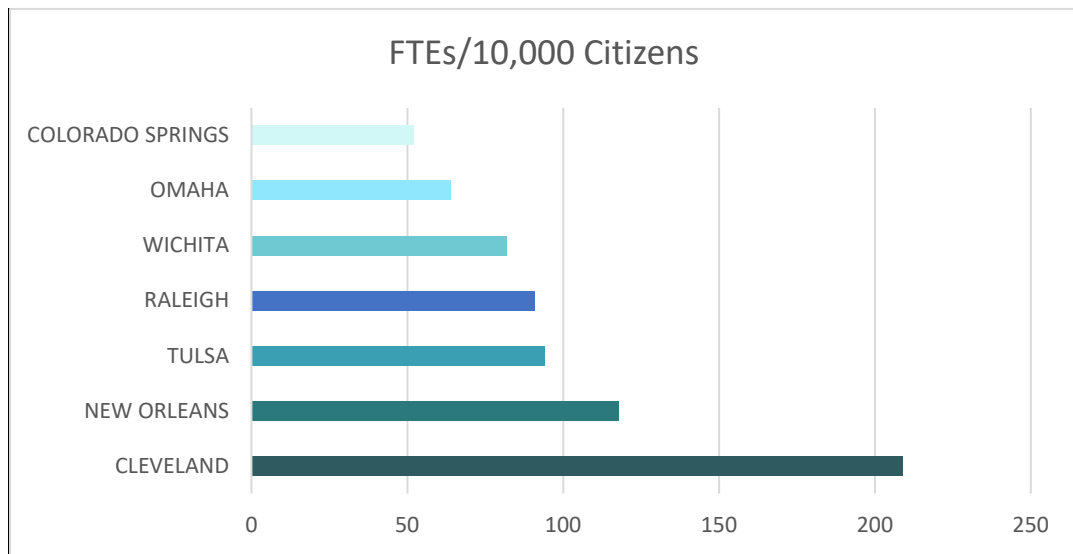
Two department sections scored as non-core and not aligned with our strategic plan.

DEPARTMENT	SECTION	DESCRIPTION	FTEs
PAC	Stage and Technical Services	Facility operations and technical services	5
PAC	Plant Services	Facility maintenance	4

\*Staffing for both services was removed from the City budget prior to the completion of this audit due to the establishment of a public-private partnership.

### How do our staffing levels of core programs compare to other municipalities?

#### FULL TIME EMPLOYEES PER MUNICIPALITY



- Tulsa has 94 full time employees per 10,000 citizens
  - This is slightly below the average of cities compared.
- The number of FTEs/10,000 for the cities compared range from 52 to 209.
- Although the total number of full-time employees per 10,000 citizens varies greatly among the six cities compared, staffing of most core programs is consistent among all cities reviewed.
- Although the total number of full-time employees per 10,000 citizens varies greatly among the six cities compared, staffing of most core programs is consistent among all cities reviewed.

We selected municipalities to compare staffing levels based on the following factors:

Criteria	Weight
Department Head Suggestion	1
Included in Tulsa Future Regional Economic Development 2016 Annual Report	1
Included in Quality of Life Report 2014-2016	1
2016 U.S. Census Land Size within 20% of Tulsa	2
2010 U.S. Census population within 20% of Tulsa	2
Population Density	2
Climate Zone	2
Park Square Miles	2
Crime Rates (including violent and property crimes)	2
Type of Government Structure	2



## FULL-TIME EMPLOYEES PER PROGRAM COMPARED TO AVERAGE

	TULSA	OTHER CITIES AVERAGE	DIFFERENCE ABOVE OR BELOW
PROGRAMS	FTE/10,000	FTE/10,000	FTE/10,000
MUNICIPAL COURT OPERATIONS	0	0	0
MUNICIPAL COURT SERVICES	1	1	0
PARKS & REC COMMUNITY CENTERS	1	3	-2
PARKS & REC GENERAL SERVICES	2	3	-1
PAC (ALL SERVICES)	1	1	0
MOED GENERAL SUPPORT	0	0	0
ANIMAL WELFARE	1	1	0
WIN LIAISON SERVICES	0	0	0
WIN FIELD INVESTIGATIONS	0	0	0
WIN HOUSING	0	1	-1
PERMITTING SERVICES	1	1	0
INSPECTION SERVICES	1	1	0
ENGINEERING - ALL PROGRAMS	4	2	+2
TRAFFIC CONTROL	1	1	0
STREET MAINTENANCE	2	2	0
SURFACE DRAINAGE/VEG. MAINT	3	N/A	N/A
WATER & SEWER - ALL PROGRAMS	16	N/A	N/A
LEGAL SERVICES	1	1	0
HUMAN RESOURCES - ALL PROGRAMS	0	0	0
PURCHASING	1	0	+1
TREASURY	0	0	0
BUDGET & PLANNING	1	0	+1
CITY CLERK'S OFFICE	0	0	0
UTILITIES BILLING & CUSTOMER SUPPORT	1	0	+1
ACCOUNTING	1	0	+1
IT INFORMATION SERVICES/OPERATIONS & SUPPORT	2	2	0
CUSTOMER CARE	0	0	0
COMMUNITY AFFAIRS & PLANNING	0	0	0
EQUIPMENT MANAGEMENT	2	1	+1
FACILITIES MAINTENANCE	1	1	0
* 0 = Less than .5 FTE/10,000 citizens			

- 93% of our compared programs have a 1 FTE/10,000 citizens or less difference from the average budgeted staffing level of the six other cities
  - Parks & Recreation Community Centers is 2 FTE/10,000 citizens below average
  - Engineering Services (Capital Project/Design/Field) is 2 FTE/10,000 above average
- Water and Sewer programs and Surface Drainage/Vegetation Maintenance were too varied in staffing structure to include in average of comparison cities.
- Police and Fire were not included in this comparison.

- When possible, programs were compared individually; at times it was necessary to combine one or more programs for ease of comparisons due to varying differences in each city's organizational structure and availability of data.
- Not all municipalities include surplus services in their purchasing programs.

### FULL TIME EMPLOYEES PER PROGRAM PER MUNICIPALITY

	TULSA	TULSA		CLEVELAND	WICHITA	RALEIGH	OMAHA	COLORADO SPRINGS	NEW ORLEANS
PROGRAMS	FTE/10,000	COMBINED TO COMPARE		FTE/10,000	FTE/10,000	FTE/1000	FTE/10,000	FTE/10,000	FTE/10,000
MUNICIPAL COURT OPERATIONS	0			N/A	0	N/A	N/A	0	N/A
MUNICIPAL COURT SERVICES	1			N/A	1	N/A	N/A	1	N/A
PARKS/REC COMM. CENTERS	1			6	1	5	1	2	4
PARKS/REC GEN. SERVICES	2			3	3	4	2	2	4
PAC ALL SERVICES	1			N/A	1	1	N/A	N/A	N/A
MOED GENERAL SUPPORT	0			0	0	0		0	0
ANIMAL WELFARE	1			1	1	N/A	N/A	N/A	N/A
WIN LIASION SERVICES	0			N/A	N/A	0	N/A	0	1
WIN FIELD INVESTIGATIONS	0				1	0	0	0	1
WIN HOUSING	0	2	0	4	N/A	0	1	0	1
PERMITTING SERVICES	1				0	1	1	0	1
INSPECTION SERVICES	1				0	1	0	N/A	1
DESIGN ENGINEERING	1						1	1	0
CAPITAL PROJECT ADMIN	1	4	3	4	2	2	1	1	1
FIELD ENGINEERING	2							N/A	1
TRAFFIC CONTROL	1			1	1	4	1	1	1
STREET MAINTENANCE	2		5	4	4		4	1	0
SURFACE DRAINAGE/VEG. MAINT	3					2		N/A	N/A
WATER QUALITY ASSURANCE	1						1	N/A	N/A
WATER SUPPLY SYSTEMS	3	10		30		6	N/A	N/A	N/A
WATER DISTRIBUTION SYSTEMS	6		16		8		N/A	N/A	N/A
WATER POLUTION CONTROL	3	8		4		3	1	N/A	N/A
SEWER OPERATIONS & MAINT	3		6				2	N/A	N/A
LEGAL SERVICES	1			2	1	1	1	1	2
CIVIL SERVICE	0			0					
HR COMP/CLASS	0	0	0	0	0	0	0	1	1
HR INSURANCE & RETIREMENT	0								
HR SAFETY & TRAINING/W.C.	0			0					
PURCHASING	1			0	0	0	N/A	0	0
TREASURY	0			0	0	0	0	0	1
BUDGET & PLANNING	1			0	0	0	0	0	1
CITY CLERK'S OFFICE	0			0	0	0	0	0	0
UTILITIES BILLING /CUST SUPPORT	1			N/A	0	0	N/A	N/A	N/A
ACCOUNTING	1			1	0	0	0	0	1
IT INFORMATION SERVICES	1	2		3	1	1	N/A	1	1
IT OPERATIONS & SUPPORT	1						N/A	1	
CUSTOMER CARE	1			0	1	1	N/A	N/A	0
COMM. AFFAIRS & PLANNING	0			0	0	0	0	0	0
EQUIPMENT MANAGEMENT	2			2	1	1	1	N/A	1
FACILITIES MAINTENANCE	1			1	2	2	0	N/A	2

\* 0 = Less than .5 FTE/10,000 citizens

- Staffing levels of each program are compared by number of full-time employees per 10,000 citizens
- When possible, programs were compared individually; at times it was necessary to combine one or more programs for ease of comparisons due to varying differences in each city's organizational structure and availability of data. The combined programs are highlighted.
- Comparisons are based on staffing that is budgeted and does not include vacancies
- Fire and Police departments were not included in the staffing comparison due to recent in-depth staffing studies performed for each department
- Three of the purchasing programs compared do not include surplus activities.
- Zero indicates the program has less than .5 FTE/10,000 citizens.

## RECOMMENDATIONS:

- Determine which minimum Living Wage Threshold and percent of financial responsibility to use as a minimum wage standard for the City of Tulsa. Once this has been decided, a goal may be set to ensure all employees receive at least the standard minimum living wage. For example,
  - If the City's minimum wage standard is set to cover a minimum of 50% of the basic living expenses for a family of four, then 94% of our employees are above the City's standard and 6% are below it.
  - If the City's minimum wage standard is set to cover a minimum of 100% of the basic living expenses for a family of four, then 46% of our employees earn at or above the minimum standard.
- Consider raising compensation for positions that are consistently paid below surveyed local governments. Three of our positions have lower total compensation than every municipality we surveyed:
  - Construction Inspector I (5 cities responded)
    - 29% below government average
  - Neighborhood Inspector II (6 cities responded)
    - 30% below government average and
  - Office Administrator II (3 cities responded)
    - 7% below government average
- Consider creating an action plan to meet or exceed total compensation provided by Oklahoma City and Broken Arrow. Doing so would align with the 2018 strategic plan goal for achieving pay equal to or greater than 100% of Oklahoma City and Broken Arrow salaries for similar positions and classes.
  - 16 of 19 similar positions in our comparison have lower total compensation than Broken Arrow
  - 28 of 33 similar positions in our comparison have lower total compensation than Oklahoma City

- Consider continuation of Mayor and City Council's commitment to consistent annual raises of at least 2% and rejecting salary freezes as a method for cost savings in future budgets. Our analysis of turnover costs versus pay adjustment costs indicates there is no significant savings to withholding salary increases. At the same time, results from the Mayor's Employee Surveys indicate a correlation between the rise in employee morale and annual consistency of pay raises. Turnover rates may be monitored to assess if rates decrease with continued consistency of pay adjustments.
- Consider working with non-sworn department directors to create standard criteria for establishing optimal staffing. While there are common factors that influence staffing decisions, there is a lack of consistency in how staffing level decisions are made. Having standard criteria for establishing and maintaining optimal staffing levels may enhance consistency in staff recruiting, budgeting and succession planning.
- Consider evaluating department divisions at a service level to determine whether any services within department programs are non-core or not aligned with priorities established in the 2018 strategic plan. Every budgeted division within each department has at least one core program that is linked to the strategies in the strategic plan. This suggests we are in the beginning stage of alignment between our strategic plan and our annual budget. A deeper analysis is required to determine whether all services within each department's programs align with our strategic plan. Analysis at this level may enhance facilitating alignment of strategic priorities with budget planning.
- Consider conducting a root-cause analysis of vacancy rates per non-sworn departments, including a review of the amount of time budgeted positions are held open before filling and the amount of time exited positions are held vacant prior to hiring replacements. There is no indication that our budgeted staffing levels of core programs are significantly lower than budgeted staffing levels of core programs for similar municipalities. This may indicate that budgeted staffing levels are appropriate if departments are fully staffed and trained. Because understaffing continues to be identified as a significant risk by department directors and employees, it is important to continue efforts to identify and address potential contributing factors.

## APPENDIX:

### How we established reasonable pay:

#### Sources:

- Payroll data for all City of Tulsa employees as of 11/21/2017
- MIT Living Wage Calculator for Tulsa County as of 12/4/2017

#### Procedure:

The MIT Living Wage Calculator for Tulsa County was selected to establish minimum wage thresholds for reasonable pay. The MIT Living Wage Calculator determines the minimum wage required to cover the costs for basic living expenses, including:

- Food
- Childcare
- Health Insurance Premiums
- Housing
- Transportation
- Other necessities (clothing and personal care items)

The salary required to meet these necessities depends on the number of family members supported by the income. For example, a lower wage is needed to meet the necessities for one single employee than is needed to meet the necessities for a single parent with children. We selected the minimum wage necessary for six different family scenarios out of the nine established by MIT. Once living wage thresholds were established, we compared them to employee payroll data.

Assuming 100% of the Household Costs						
MIT Living Wage for Tulsa County	1 Adult	1 Adult 1 Child	1 Adult 2 Children	2 Adults	2 Adults 1 Child	2 Adults 2 Children
Hourly	\$10.15	\$21.85	\$26.94	\$17.14	\$22.34	\$24.80
Annual Salary	\$21,112.00	\$45,448.00	\$56,035.20	\$35,651.20	\$46,467.20	\$51,584.00
Number of City Employees Below	0	1,472	2,126	769	1,544	1,899

\* Number of City Employees Below indicates the number of employees below each pay threshold (not the number of employees in each family scenario)

The minimum wage required to support each family type further depends on the percentage of financial responsibility required by an employee. For example, an employee who pays half of a family's expenses can earn less than an employee who is responsible for all a family's expenses. For this reason, we identified the minimum wage required for an employee to assume 100% financial responsibility for all scenarios and 50% responsibility for scenarios including a spouse or partner.

Assuming 50% of the Household Costs			
MIT Living Wage for Tulsa County	2 Adults	2 Adults 1 Child	2 Adults 2 Children
Hourly	\$8.57	\$12.49	\$14.76
Annual Salary	\$17,825.60	\$25,979.20	\$30,700.80
Number of City Employees Below	0	5	202

\*Number of City Employees Below indicates the number of employees below each pay threshold (not the number of employees in each family scenario)

## How we compared total compensation:

### Sources:

- City of Tulsa payroll and benefits data
- Salary surveys and job descriptions from local government entities
- Salary.com
- SHRM Survey Findings: Paid Leave in the Workplace
- Oklahoma Health Insurance Exchange

### Procedure:

Municipalities were selected based on proximity to Tulsa and likelihood to compete with Tulsa for most of our vacant positions. We surveyed the following government organizations for our comparison:

- Broken Arrow
- Jenks
- Owasso
- Sand Springs
- Sapulpa
- Bixby
- Tulsa County
- Oklahoma City

We surveyed each government for salary, benefit and job requirement information for 35 positions. These positions were selected by the following determining factors, listed in priority order.

- High number of employees in the position citywide
- High number of employees in a department
- High number of employees in the position's job classification

Every City department and specialty class were represented in the selection, as well as most pay grades (13-65).

We received data from at least three government sources for 27 of the 35 surveyed positions. These 27 positions were used to determine general compensation averages.

Fifteen of the 27 positions compared in the government analysis had data available for the private sector. Job responsibilities and hiring requirements were reviewed to ensure the positions were similar enough for comparison. We utilized regional information from salary.com and Oklahoma Health Insurance Exchange to estimate compensation and benefit costs for these 15 positions.

POSITION #	JOB TITLE	SPEC/GRADE	GOVERNMENT ONLY	ALL INDUSTRIES	RESPONSE TOO LOW TO AVERAGE
2658	HR ASSISTANT II	AT23	X	X	
3632	RECREATION COORDINATOR	AT23	X	X	
2356	COMPLIANCE MONITOR	AT28			X
4490	INSPECTOR	AT28	X	X	
2330	COMMUNITY INVOLVEMENT COORD	AT32			X
2323	MKTG & PUBLIC RELATIONS COORD	AT40			X
7645	WATER & SEWER SUPERVISOR	EX32	X		
7626	WATER/WASTEWATER MAINT SUP	EX36	X		
5363	ACCOUNTANT IV	EX40	X	X	
4756	SENIOR ENGINEER	EX44	X	X	
2262	SENIOR SYSTEMS ANALYST (IS44)	EX44	X	X	
3377	ASST CITY ATTY III (CA03)	EX48			X
5380/5384	ASST CONTROLLER	EX52			X
3195	COURT ADMINISTRATOR	EX56			X
2298	CHIEF INFORMATION OFFICER (IS65)	EX65	X	X	
9310	FIREFIGHTER	FD01	X		
9330	FIRE CAPTAIN	FD03	X		
9759	KENNEL MAINT WORKER	LT13	X		
7993	STREET CREW WORKER I	LT14	X		
7931	CREW WORKER I	LT14	X		
2952	WATER SERVICE REP II	LT15	X	X	
7452	EQUIPMENT OPERATOR II	LT16	X	X	
7934	CREW LEADER II	LT17	X		
7382	MECHANIC II	LT18	X	X	
7423	PLANT MECHANIC III	LT19	X	X	
4236	P S TELECOMMUNICATOR-L I (EC01)	OT15			X
2158	CUSTOMER ACCOUNT REP II	OT16	X	X	
2173	OFFICE ASSISTANT - LEVEL 3	OT16	X	X	
4451	CONSTRUCTION INSPECTOR I	OT17	X	X	
2175	OFFICE ADMINISTRATOR-LV II	OT18	X	X	
4438	NEIGHBORHOOD INSPECTOR II	OT18	X		
4954	SR. ENVIRO MONITORING TECH	OT19			X
9620	POLICE OFFICER	PD01	X		
9630	POLICE SERGEANT	PD03	X		
3742	WATER LABORATORY TECHNICIAN	ST27	X		

- Total Compensation calculated by:
  - Starting annual salary
    - Minus annual deduction for health insurance premium (single employee)
    - Minus max out-of-pocket insurance cost (single employee)
    - Minus annual pension contribution
    - Plus Paid Leave
  - Starting hourly rate equals:
    - Annual Total Compensation divided by total number of work hours
- Pension value at retirement calculated by:
  - Pension contribution rate
    - Multiplied by years worked
    - Multiplied by salary
    - Multiplied by 25 years of payments
  - Required contribution percentage

- Multiplied by years worked
  - Multiplied by salary
  - Plus compound interest
  - Plus additional interest earned on money that remains in account while retirement is drawn for 25 years
- For purposes of this audit defined contribution plan retirement draw amounts are assumed to be equal to City of Tulsa pension payment amounts for each equivalent position.
  - Total compensation varies slightly depending upon employee's selection of health insurance plan

### Total Compensation Comparison

	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
HR ASSISTANT II	\$34,652.80	\$34,652.80		\$36,878.40		\$41,718.24		\$29,714.05			\$41,420.00
Total Comp	\$27,241.25	\$27,922.25		\$33,992.16		\$36,284.27		\$23,615.90			\$32,082.48
Per Hour Year 1	\$15.41	\$15.79		\$18.80		\$20.45		\$12.89			\$16.92
Per Hour Year 5	\$15.55	\$15.94		\$19.51		\$20.45		\$13.50			\$17.29

RECREATION COORDINATOR	\$34,652.80	\$34,652.80		\$38,729.60	\$31,614.00	\$39,672.00		\$24,612.85		\$29,448.00	\$45,022.00
Total Comp	\$27,241.25	\$27,922.25		\$35,843.36	\$28,614.00	\$34,360.80		\$18,718.75		\$24,068.44	\$35,468.36
Per Hour Year 1	\$15.41	\$15.79		\$19.82	\$15.76	\$19.37		\$10.22		\$13.55	\$18.71
Per Hour Year 5	\$15.55	\$15.94		\$20.56	\$16.63	\$19.37		\$10.77		\$13.55	\$19.11

COMPLIANCE MONITOR	\$37,024.00	\$37,024.00				\$48,253.68					
Total Comp	\$29,458.32	\$30,139.32				\$42,427.58					
Per Hour Year 1	\$16.66	\$17.05				\$23.92					
Per Hour Year 5	\$16.81	\$17.20				\$23.92					

INSPECTOR	\$37,024.00	\$37,024.00		\$38,916.80	\$31,614.00	\$40,310.40	\$37,717.00		\$55,702.40	\$33,949.20	\$51,472.00
Total Comp	\$29,458.32	\$30,139.32		\$36,030.56	\$28,614.00	\$34,960.90	\$32,110.26		\$49,872.92	\$28,457.11	\$41,435.36
Per Hour Year 1	\$16.66	\$17.05		\$19.93	\$15.76	\$19.71	\$17.68		\$27.46	\$16.02	\$21.85
Per Hour Year 5	\$16.81	\$17.20		\$20.66	\$16.63	\$19.71	\$17.84		\$27.60	\$16.02	\$22.33

COMMUNITY INVOLVEMENT COORD	\$40,206.40	\$40,206.40			\$31,614.00	\$41,718.24					\$50,532.00
Total Comp	\$32,433.86	\$33,114.86			\$28,614.00	\$36,284.27					\$40,551.76
Per Hour Year 1	\$18.34	\$18.73			\$15.76	\$20.45					\$21.39
Per Hour Year 5	\$18.51	\$18.90			\$16.63	\$20.45					\$21.85



**Total Compensation Comparison (Continued)**

	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
MKTG & PUBLIC RELATIONS COORD	\$50,440.00	\$50,440.00		\$44,824.00		\$64,748.88					\$50,416.00
Total Comp	\$42,002.28	\$42,683.28		\$41,937.76		\$57,933.07					\$40,442.72
Per Hour Year 1	\$23.76	\$24.14		\$23.20		\$32.66					\$21.33
Per Hour Year 5	\$23.97	\$24.36		\$24.00		\$32.66					\$21.79

WATER & SEWER SUPERVISOR	\$51,307.78	\$51,307.78				\$50,696.64	\$37,717.00	\$50,969.37	\$59,009.60		
Total Comp	\$42,813.65	\$43,494.65				\$44,723.96	\$32,110.26	\$44,021.01	\$53,180.12		
Per Hour Year 1	\$24.22	\$24.60				\$25.21	\$17.68	\$24.03	\$29.28		
Per Hour Year 5	\$24.44	\$24.83				\$25.21	\$17.84	\$24.89	\$29.42		

ACCOUNTANT IV	\$58,742.27	\$58,742.27			\$37,781.00	\$61,616.88		\$31,418.82		\$54,599.70	\$86,505.00
Total Comp	\$49,764.90	\$50,445.90			\$34,781.00	\$54,988.99		\$25,252.48		\$48,591.35	\$71,486.38
Per Hour Year 1	\$28.15	\$28.53			\$19.15	\$31.00		\$13.78		\$27.36	\$37.70
Per Hour Year 5	\$28.40	\$28.79			\$20.19	\$31.00		\$14.41		\$27.36	\$38.52

SENIOR ENGINEER	\$62,854.23	\$62,854.23			\$39,522.00	\$82,580.40	\$60,386.00	\$62,872.31		\$99,022.50	\$72,768.00
Total Comp	\$53,609.59	\$54,290.59			\$36,522.00	\$74,694.70	\$53,813.56	\$55,447.83		\$91,903.58	\$58,573.60
Per Hour Year 1	\$30.32	\$30.71			\$20.11	\$42.11	\$29.63	\$30.27		\$51.75	\$30.89
Per Hour Year 5	\$30.60	\$30.99			\$21.20	\$42.11	\$29.90	\$31.26		\$51.75	\$31.56

SENIOR SYSTEMS ANALYST	\$62,854.23	\$62,854.23				\$71,346.96		\$54,370.19		\$56,748.00	\$71,555.00
Total Comp	\$53,609.59	\$54,290.59				\$64,135.26		\$47,285.79		\$50,685.94	\$57,433.38
Per Hour Year 1	\$30.32	\$30.71				\$36.15		\$25.81		\$28.54	\$30.29
Per Hour Year 5	\$30.60	\$30.99				\$36.15		\$26.71		\$28.54	\$30.94

ASST CITY ATTY III	\$72,910.91	\$72,910.91		\$69,534.40		\$70,532.64					\$87,772.00
Total Comp	\$63,012.58	\$63,693.58		\$66,648.16		\$63,369.80					\$72,677.36
Per Hour Year 1	\$35.64	\$36.03		\$36.86		\$35.72					\$38.33
Per Hour Year 5	\$35.97	\$36.35		\$37.98		\$35.72					\$39.16

ASST CONTROLLER	\$78,014.67	\$78,014.67				\$67,943.52					\$120,088.00
Total Comp	\$67,784.60	\$68,465.60				\$60,936.03					\$103,054.40
Per Hour Year 1	\$38.34	\$38.72				\$34.35					\$54.35
Per Hour Year 5	\$38.69	\$39.08				\$34.35					\$55.53

**Total Compensation Comparison (Continued)**

	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
COURT ADMINISTRATOR	\$85,816.14	\$85,816.14				\$116,636.00				\$107,462.56	
Total Comp	\$75,078.97	\$75,759.97				\$106,706.96				\$100,132.64	
Per Hour Year 1	\$42.47	\$42.85				\$60.15				\$58.08	
Per Hour Year 5	\$42.85	\$43.24				\$60.15				\$56.38	

CHIEF INFORMATION OFFICER	\$108,557.42	\$108,557.42		\$92,664.00	\$46,320.00	\$116,636.00	\$67,927.00			\$71,361.60	\$253,642.00
Total Comp	\$96,342.07	\$97,023.07		\$89,777.76	\$43,320.00	\$106,706.96	\$61,033.31			\$64,934.20	\$228,595.16
Per Hour Year 1	\$54.49	\$54.88		\$49.66	\$23.85	\$60.15	\$33.61			\$36.56	\$120.57
Per Hour Year 5	\$54.99	\$55.38		\$51.06	\$25.13	\$60.15	\$33.91			\$36.56	\$123.17

FIREFIGHTER	\$40,247.58		\$31,746.00	\$29,224.00	\$33,043.00	\$45,968.00	\$34,548.80	\$30,838.08	\$27,456.00		
Total Comp	\$29,411.70		\$25,433.86	\$22,143.84	\$27,118.63	Declined to Share	\$27,479.91	\$23,180.06	\$24,007.11		
Per Hour Year 1	\$17.72		\$17.19	\$14.49	\$20.67	Declined to Share	\$17.17	\$13.67	\$15.71		
Per Hour Year 5	\$18.35		\$17.34	\$15.15	\$22.28	Declined to Share	\$18.25	\$15.32	\$16.42		

FIRE CAPTAIN	\$65,683.07		\$49,777.02	\$66,560.00	\$65,698.00	\$77,646.40	\$43,992.00	\$50,494.08	\$40,747.20		
Total Comp	\$52,557.99		\$41,842.09	\$56,119.60	\$56,834.68	Declined to Share	\$36,073.22	\$41,067.02	\$38,494.52		
Per Hour Year 1	\$31.66		\$28.27	\$36.73	\$43.32	Declined to Share	\$22.55	\$24.21	\$25.19		
Per Hour Year 5	\$32.30		\$28.43	\$37.38	\$46.06	Declined to Share	\$23.70	\$26.50	\$25.90		

KENNEL MAINT WORKER	\$26,312.00	\$26,312.00				\$29,681.60	\$27,559.00	\$28,013.65	\$21,840.00		
Total Comp	\$19,442.60	\$20,123.60				\$24,969.82	\$22,384.99	\$21,983.51	\$16,010.52		
Per Hour Year 1	\$11.00	\$11.38				\$14.08	\$12.33	\$12.00	\$8.82		
Per Hour Year 5	\$11.25	\$11.49				\$14.08	\$12.44	\$12.59	\$8.95		

STREET CREWWORKER I	\$27,414.40	\$27,414.40	\$28,080.00	\$28,891.20	\$22,369.00	\$27,185.60	\$28,662.00	\$24,612.85	\$27,060.80	\$19,130.20	
Total Comp	\$20,473.34	\$21,154.34	\$23,597.20	\$26,004.96	\$19,369.00	\$22,623.58	\$23,441.00	\$18,718.75	\$21,231.32	\$14,008.59	
Per Hour Year 1	\$11.58	\$11.97	\$13.78	\$14.38	\$10.67	\$12.75	\$12.91	\$10.22	\$11.69	\$7.71	
Per Hour Year 5	\$11.84	\$12.07	\$13.25	\$14.99	\$11.28	\$12.75	\$13.02	\$10.77	\$11.83	\$7.89	

CREWWORKER I	\$27,414.40	\$27,414.40	\$28,080.00	\$28,891.20	\$22,369.00	\$27,185.60	\$28,662.00	\$21,217.66	\$26,187.20	\$19,130.20	
Total Comp	\$20,473.34	\$21,154.34	\$23,597.20	\$26,004.96	\$19,369.00	\$22,623.58	\$23,441.00	\$15,459.36	\$20,357.72	\$14,008.59	
Per Hour Year 1	\$11.58	\$11.97	\$13.78	\$14.38	\$10.67	\$12.75	\$12.91	\$8.44	\$11.21	\$7.89	
Per Hour Year 5	\$11.84	\$12.07	\$13.25	\$14.99	\$11.28	\$12.75	\$13.02	\$8.95	\$11.35	\$7.89	

**Total Compensation Comparison (Continued)**

	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
WATER SERVICE REP II	\$29,286.40	\$29,286.40				\$29,681.60		\$22,912.45	\$22,360.00		\$44,361.00
Total Comp	\$22,223.66	\$22,904.66				\$24,969.82		\$17,086.36	\$16,530.52		\$34,847.02
Per Hour Year 1	\$12.57	\$12.96				\$14.08		\$9.33	\$9.10		\$18.38
Per Hour Year 5	\$12.84	\$13.07				\$14.08		\$9.86	\$9.24		\$18.78

EQUIPMENT OPERATOR II	\$31,283.20	\$31,283.20		\$30,347.20	\$28,955.00	\$35,360.00	\$28,662.00	\$28,013.65	\$31,200.00	\$25,303.20	\$59,983.00
Total Comp	\$24,090.67	\$24,771.67		\$27,460.96	\$25,955.00	\$30,307.52	\$23,441.00	\$21,983.51	\$25,370.52	\$20,027.26	\$49,435.70
Per Hour Year 1	\$13.63	\$14.01		\$15.19	\$14.29	\$17.08	\$12.91	\$12.00	\$13.97	\$11.28	\$26.07
Per Hour Year 5	\$13.90	\$14.14		\$15.82	\$15.09	\$17.08	\$13.02	\$12.59	\$14.11	\$11.28	\$26.64

CREW LEADER II	\$33,425.60	\$33,425.60		\$37,044.80		\$28,392.00	\$37,717.00	\$34,826.06	\$29,889.60	\$22,003.20	
Total Comp	\$26,093.82	\$26,774.82		\$34,158.56		\$23,757.60	\$32,110.26	\$28,523.43	\$24,060.12	\$16,809.76	
Per Hour Year 1	\$14.76	\$15.14		\$18.89		\$13.39	\$17.68	\$15.57	\$13.25	\$9.46	
Per Hour Year 5	\$15.05	\$15.28		\$19.60		\$13.39	\$17.84	\$16.24	\$13.39	\$9.46	

MECHANIC II	\$36,753.60	\$36,753.60				\$40,310.40		\$33,115.06	\$29,952.00	\$28,154.40	\$47,905.00
Total Comp	\$29,205.50	\$29,886.50				\$34,960.90		\$26,880.87	\$24,122.52	\$22,807.18	\$38,178.38
Per Hour Year 1	\$16.52	\$16.90				\$19.71		\$14.67	\$13.28	\$12.84	\$20.14
Per Hour Year 5	\$16.82	\$17.06				\$19.71		\$15.32	\$13.42	\$12.84	\$20.57

PLANT MECHANIC III	\$40,435.20	\$40,435.20		\$38,729.60		\$36,982.40		\$33,115.06	\$30,056.00		\$54,032.00
Total Comp	\$32,647.79	\$33,328.79		\$35,843.36		\$31,832.58		\$26,880.87	\$24,226.52		\$43,841.76
Per Hour Year 1	\$18.47	\$18.85		\$19.82		\$17.94		\$14.67	\$13.34		\$23.12
Per Hour Year 5	\$18.79	\$19.02		\$20.56		\$17.94		\$15.32	\$13.48		\$23.62

CUSTOMER ACCOUNT REP II	\$30,014.40	\$30,014.40		\$36,878.40		\$29,681.60		\$24,612.85	\$25,563.20		\$38,081.00
Total Comp	\$22,904.34	\$23,585.34		\$33,992.16		\$24,969.82		\$18,718.75	\$19,733.72		\$30,502.98
Per Hour Year 1	\$12.95	\$13.34		\$18.80		\$14.08		\$10.22	\$10.87		\$16.09
Per Hour Year 5	\$13.07	\$13.46		\$19.51		\$14.08		\$10.77	\$11.00		\$16.43

PS TELECOMMUNICATOR I	\$28,100.80	\$28,100.80		\$30,347.20		\$33,992.64					
Total Comp	\$21,115.13	\$21,796.13		\$27,460.96		\$29,022.20					
Per Hour Year 1	\$11.94	\$12.33		\$15.19		\$16.36					
Per Hour Year 5	\$12.05	\$12.44		\$15.82		\$16.36					

WATER/WASTEWATER MAINT SUP	\$54,899.32	\$54,899.32		\$42,681.60	\$41,404.00	\$50,696.64	\$37,717.00	\$47,568.50			
Total Comp	\$46,171.74	\$46,852.74		\$39,795.36	\$38,404.00	\$44,723.96	\$32,110.26	\$40,756.17			
Per Hour Year 1	\$26.12	\$26.50		\$22.01	\$21.15	\$25.21	\$17.68	\$22.25			
Per Hour Year 5	\$26.51	\$26.74		\$22.79	\$22.29	\$25.21	\$17.84	\$23.06			

**Total Compensation Comparison (Continued)**

	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
OFFICE ASSISTANT - LEVEL 3	\$30,014.40	\$30,014.40			\$34,545.00	\$32,427.20	\$26,499.00	\$28,013.65	\$33,280.00		\$35,182.00
Total Comp	\$22,904.34	\$23,585.34			\$31,545.00	\$27,550.69	\$21,370.14	\$21,983.51	\$27,450.52		\$27,777.92
Per Hour Year 1	\$12.95	\$13.34			\$17.37	\$15.53	\$11.77	\$12.00	\$15.12		\$14.65
Per Hour Year 5	\$13.07	\$13.46			\$18.32	\$15.53	\$11.87	\$12.59	\$15.25		\$14.97

CONSTRUCTION INSPECTOR I	\$32,052.80	\$32,052.80			\$31,614.00	\$38,604.80	\$37,717.00	\$34,826.06		\$47,478.00	\$52,374.00
Total Comp	\$24,810.25	\$25,491.25			\$28,614.00	\$33,357.63	\$32,110.26	\$28,523.43		\$41,647.69	\$42,283.24
Per Hour Year 1	\$14.03	\$14.42			\$15.76	\$18.80	\$17.68	\$15.57		\$23.45	\$22.30
Per Hour Year 5	\$14.16	\$14.55			\$16.63	\$18.80	\$17.84	\$16.24		\$23.45	\$22.78

OFFICE ADMINISTRATOR-LVII	\$34,257.60	\$34,257.60			\$31,614.00	\$36,038.88	\$33,530.00				\$43,547.00
Total Comp	\$26,871.74	\$27,552.74			\$28,614.00	\$30,945.67	\$28,101.62				\$34,081.86
Per Hour Year 1	\$15.20	\$15.58			\$15.76	\$17.44	\$15.47				\$17.98
Per Hour Year 5	\$15.34	\$15.73			\$16.63	\$17.44	\$15.61				\$18.36

NEIGHBORHOOD INSPECTOR II	\$34,257.60	\$34,257.60		\$42,681.60	\$34,545.00	\$40,310.40	\$49,633.00	\$38,216.26	\$38,625.60		
Total Comp	\$26,871.74	\$27,552.74		\$39,795.36	\$31,545.00	\$34,960.90	\$43,518.63	\$31,778.02	\$32,796.12		
Per Hour Year 1	\$15.20	\$15.58		\$22.01	\$17.37	\$19.71	\$23.96	\$17.35	\$18.06		
Per Hour Year 5	\$15.34	\$15.73		\$22.79	\$18.32	\$19.71	\$24.18	\$18.05	\$18.20		

SR. ENVRO MONITORING TECH	\$36,587.20	\$36,587.20				\$41,718.24		\$47,568.50			
Total Comp	\$29,049.91	\$29,730.91				\$36,284.27		\$40,756.17			
Per Hour Year 1	\$16.43	\$16.82				\$20.45		\$22.25			
Per Hour Year 5	\$16.58	\$16.97				\$20.45		\$23.06			

POLICE OFFICER	\$46,425.60		\$37,000.00	\$44,636.80	\$39,545.00	\$55,411.20	\$39,832.00	\$42,000.00	\$34,584.00	\$40,680.00	
Total Comp	\$38,815.55		\$32,996.40	\$39,776.82	\$35,368.60	\$49,703.42	\$35,678.72	\$34,834.41	\$27,312.60	\$35,897.14	
Per Hour Year 1	\$21.95		\$18.25	\$22.73	\$19.48	\$28.02	\$19.99	\$19.52	\$15.81	\$20.21	
Per Hour Year 5	\$22.94		\$18.25	\$24.41	\$20.48	\$30.49	\$21.03	\$21.65	\$16.96	\$20.32	

POLICE SERGEANT	\$65,041.60		\$59,520.00	\$63,440.00	\$65,698.00	\$62,358.40	\$47,028.80	\$44,982.00	\$49,920.00	\$53,868.00	
Total Comp	\$56,792.27		\$53,714.80	\$57,195.76	\$59,485.36	\$56,239.65	\$42,621.65	\$37,697.85	\$41,562.84	\$48,760.44	
Per Hour Year 1	\$32.12		\$29.71	\$32.68	\$32.76	\$31.71	\$23.88	\$21.12	\$24.05	\$27.46	
Per Hour Year 5	\$32.72		\$29.71	\$34.52	\$34.39	\$34.13	\$24.95	\$23.26	\$25.12	\$27.57	

WATER LABORATORY TECHNICIAN	\$42,473.60	\$42,473.60		\$36,878.40		\$48,253.68	\$28,662.00	\$29,714.05	\$30,430.40		
Total Comp	\$34,553.70	\$35,234.70		\$33,992.16		\$42,427.58	\$23,441.00	\$23,615.90	\$24,600.92		
Per Hour Year 1	\$19.54	\$19.93		\$18.80		\$23.92	\$12.91	\$12.89	\$13.55		
Per Hour Year 5	\$19.72	\$20.11		\$19.51		\$23.92	\$13.02	\$13.50	\$13.68		

## Retirement Comparison

RETIREMENT	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
HR ASSISTANT II	\$34,652.80	\$34,652.80		\$36,878.40		\$41,718.24		\$29,714.05			\$41,420.00
5 yrs worked / 25 yrs paid	\$86,632.00	\$86,632.00		\$14,018.39		\$104,295.60		\$11,002.17			\$36,398.88
30 yrs worked / 25 yrs paid	\$519,792.00	\$519,792.00		\$323,052.92		\$625,773.60		\$309,095.40			\$481,491.46
<b>RECREATION</b>											
COORDINATOR	\$34,652.80	\$34,652.80		\$38,729.60	\$31,614.00	\$39,672.00		\$24,612.85		\$29,448.00	\$45,022.00
5 yrs worked / 25 yrs paid	\$86,632.00	\$86,632.00		\$14,797.75	\$13,576.67	\$99,180.00		\$8,978.40		\$73,620.00	\$40,377.99
30 yrs worked / 25 yrs paid	\$519,792.00	\$519,792.00		\$344,389.52	\$164,438.74	\$595,080.00		\$242,926.01		\$478,530.00	\$540,340.28
<b>COMPLIANCE MONITOR</b>											
	\$37,024.00	\$37,024.00				\$48,253.68					
5 yrs worked / 25 yrs paid	\$92,560.00	\$92,560.00				\$120,634.20					
30 yrs worked / 25 yrs paid	\$555,360.00	\$555,360.00				\$723,805.20					
<b>INSPECTOR</b>											
	\$37,024.00	\$37,024.00		\$38,916.80	\$31,614.00	\$40,310.40	\$37,717.00			\$33,949.20	\$51,472.00
5 yrs worked / 25 yrs paid	\$92,560.00	\$92,560.00		\$14,773.40	\$13,473.51	\$100,776.00	\$94,292.50			\$84,873.00	\$47,027.92
30 yrs worked / 25 yrs paid	\$555,360.00	\$555,360.00		\$339,567.50	\$162,237.68	\$604,656.00	\$565,755.00			\$551,674.50	\$634,644.53
<b>COMMUNITY INVOLVEMENT COORD</b>											
	\$40,206.40	\$40,206.40			\$31,614.00	\$41,718.24					\$50,532.00
5 yrs worked / 25 yrs paid	\$100,516.00	\$100,516.00			\$13,335.07	\$104,295.60					\$44,957.81
30 yrs worked / 25 yrs paid	\$603,096.00	\$603,096.00			\$159,807.31	\$625,773.60					\$598,526.27
<b>MKTG &amp; PUBLIC RELATIONS COORD</b>											
	\$50,440.00	\$50,440.00		\$44,824.00		\$64,748.88					\$50,416.00
5 yrs worked / 25 yrs paid	\$126,100.00	\$126,100.00		\$16,767.70		\$161,872.20					\$42,503.23
30 yrs worked / 25 yrs paid	\$756,600.00	\$756,600.00		\$372,977.88		\$971,233.20					\$550,470.18
<b>WATER &amp; SEWER SUPERVISOR</b>											
	\$51,307.78	\$51,307.78				\$50,696.64	\$37,717.00	\$50,969.37			
5 yrs worked / 25 yrs paid	\$128,269.45	\$128,269.45				\$126,741.60	\$94,292.50	\$19,226.17			
30 yrs worked / 25 yrs paid	\$769,616.70	\$769,616.70				\$760,449.60	\$565,755.00	\$555,418.31			
<b>WATER/WASTEWATER MAINT SUP</b>											
	\$54,899.32	\$54,899.32		\$42,681.60	\$41,404.00	\$50,696.64	\$37,717.00	\$47,568.50			
5 yrs worked / 25 yrs paid	\$137,248.30	\$137,248.30		\$15,681.21	\$17,367.03	\$126,741.60	\$94,292.50	\$17,638.15			
30 yrs worked / 25 yrs paid	\$823,489.80	\$823,489.80		\$343,205.57	\$207,814.01	\$760,449.60	\$565,755.00	\$496,322.44			
<b>ACCOUNTANT IV</b>											
	\$58,742.27	\$58,742.27			\$37,781.00	\$61,616.88		\$31,418.82		\$54,599.70	\$86,505.00
5 yrs worked / 25 yrs paid	\$146,855.68	\$146,855.68			\$15,652.69	\$154,042.20		\$11,188.55		\$136,499.25	\$80,302.74
30 yrs worked / 25 yrs paid	\$881,134.05	\$881,134.05			\$184,750.77	\$924,253.20		\$290,280.82		\$887,245.13	\$1,092,317.46
<b>SENIOR ENGINEER</b>											
	\$62,854.23	\$62,854.23			\$39,522.00	\$82,580.40	\$60,386.00	\$62,872.31		\$99,022.50	\$72,768.00
5 yrs worked / 25 yrs paid	\$157,135.58	\$157,135.58			\$16,343.79	\$206,451.00	\$150,965.00	\$23,735.03		\$247,556.25	\$63,420.42
30 yrs worked / 25 yrs paid	\$942,813.45	\$942,813.45			\$192,648.55	\$1,238,706.00	\$905,790.00	\$686,642.33		\$1,609,115.63	\$836,090.42

**Retirement Comparison (Continued)**

RETIREMENT	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
<b>SENIOR SYSTEMS</b>											
<b>ANALYST</b>	\$62,854.23	\$62,854.23				\$71,346.96		\$54,370.19		\$56,748.00	\$71,555.00
5 yrs worked / 25 yrs paid	\$157,135.58	\$157,135.58				\$178,367.40		\$20,155.61		\$141,870.00	\$62,116.48
30 yrs worked / 25 yrs paid	\$942,813.45	\$942,813.45				\$1,070,204.40		\$566,981.14		\$922,155.00	\$817,234.55
<b>ASST CITY ATTY III</b>	\$72,910.91	\$72,910.91		\$69,534.40		\$70,532.64					\$87,772.00
5 yrs worked / 25 yrs paid	\$182,277.28	\$182,277.28		\$26,102.28		\$176,331.60					\$77,270.69
30 yrs worked / 25 yrs paid	\$1,093,663.65	\$1,093,663.65		\$589,696.27		\$1,057,989.60					\$1,023,112.02
<b>ASST CONTROLLER</b>	\$78,014.67	\$78,014.67				\$67,943.52					\$120,088.00
5 yrs worked / 25 yrs paid	\$195,036.68	\$195,036.68				\$169,858.80					\$112,920.43
30 yrs worked / 25 yrs paid	\$1,170,220.05	\$1,170,220.05				\$1,019,152.80					\$1,545,370.06
<b>COURT</b>											
<b>ADMINISTRATOR</b>	\$85,816.14	\$85,816.14				\$116,636.00				\$107,462.56	
5 yrs worked / 25 yrs paid	\$214,540.35	\$214,540.35				\$291,590.00				\$268,656.40	
30 yrs worked / 25 yrs paid	\$1,287,242.10	\$1,287,242.10				\$1,749,540.00				\$1,746,266.60	
<b>CHIEF INFORMATION OFFICER</b>	\$108,557.42	\$108,557.42		\$92,664.00	\$46,320.00	\$116,636.00	\$67,927.00			\$71,361.60	\$253,642.00
5 yrs worked / 25 yrs paid	\$271,393.55	\$271,393.55		\$34,289.05	\$18,621.49	\$291,590.00	\$169,817.50			\$178,404.00	\$274,693.20
30 yrs worked / 25 yrs paid	\$1,628,361.30	\$1,628,361.30		\$762,476.40	\$214,739.73	\$1,749,540.00	\$1,018,905.00			\$1,159,626.00	\$4,249,339.30
<b>FIRE FIGHTER</b>	\$40,247.58		\$31,746.00	\$29,224.00		\$45,968.00	\$34,548.80		\$27,456.00		
5 yrs worked / 25 yrs paid											
30 yrs worked / 25 yrs paid	\$754,642.13		\$595,237.50	\$547,950.00		\$861,900.00	\$647,790.00		\$514,800.00		
<b>FIRE CAPTAIN</b>	\$65,683.07		\$49,777.02	\$66,560.00	\$65,698.00	\$77,646.40	\$43,992.00		\$40,747.20		
5 yrs worked / 25 yrs paid											
30 yrs worked / 25 yrs paid	\$1,231,557.56		\$933,319.13	\$1,248,000.00	\$1,231,837.50	\$1,455,870.00	\$824,850.00		\$764,010.00		
<b>KENNEL MAINT WORKER</b>	\$26,312.00	\$26,312.00				\$29,681.60	\$27,559.00	\$28,013.65			
5 yrs worked / 25 yrs paid	\$65,780.00	\$65,780.00				\$74,204.00	\$68,897.50	\$10,649.16			
30 yrs worked / 25 yrs paid	\$394,680.00	\$394,680.00				\$445,224.00	\$413,385.00	\$312,485.84			
<b>STREET CREW WORKER I</b>	\$27,414.40	\$27,414.40	\$28,080.00	\$28,891.20	\$22,369.00	\$27,185.60	\$28,662.00	\$24,612.85		\$19,130.20	
5 yrs worked / 25 yrs paid	\$68,536.00	\$68,536.00	\$70,200.00	\$19,782.58	\$9,480.44	\$67,964.00	\$71,655.00	\$9,169.45		\$47,825.50	
30 yrs worked / 25 yrs paid	\$411,216.00	\$411,216.00	\$421,200.00	\$252,300.20	\$113,757.60	\$407,784.00	\$429,930.00	\$259,725.36		\$310,865.75	
<b>CREW WORKER I</b>	\$27,414.40	\$27,414.40	\$28,080.00	\$28,891.20	\$22,369.00	\$27,185.60	\$28,662.00	\$21,217.66		\$19,130.20	
5 yrs worked / 25 yrs paid	\$68,536.00	\$68,536.00	\$70,200.00	\$10,970.65	\$9,480.44	\$67,964.00	\$71,655.00	\$7,792.72		\$47,825.50	
30 yrs worked / 25 yrs paid	\$411,216.00	\$411,216.00	\$421,200.00	\$252,300.20	\$113,757.60	\$407,784.00	\$429,930.00	\$214,337.11		\$310,865.75	

### Retirement Comparison (Continued)

RETIREMENT	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
WATER SERVICE REP II	\$29,286.40	\$29,286.40				\$29,681.60		\$22,912.45			\$44,361.00
5 yrs worked / 25 yrs paid	\$73,216.00	\$73,216.00				\$74,204.00		\$8,422.00			\$41,522.38
30 yrs worked / 25 yrs paid	\$439,296.00	\$439,296.00				\$445,224.00		\$232,093.72			\$566,885.00
EQUIPMENT OPERATOR II	\$31,283.20	\$31,283.20		\$30,347.20	\$28,955.00	\$35,360.00	\$28,662.00	\$28,013.65		\$25,303.20	\$59,983.00
5 yrs worked / 25 yrs paid	\$78,208.00	\$78,208.00		\$11,415.32	\$12,454.55	\$88,400.00	\$71,655.00	\$10,432.89		\$63,258.00	\$60,464.24
30 yrs worked / 25 yrs paid	\$469,248.00	\$469,248.00		\$258,680.96	\$151,030.44	\$530,400.00	\$429,930.00	\$295,373.92		\$411,177.00	\$853,804.49
CREW LEADER II	\$33,425.60	\$33,425.60		\$37,044.80		\$28,392.00	\$37,717.00	\$34,826.06		\$22,003.20	
5 yrs worked / 25 yrs paid	\$83,564.00	\$83,564.00		\$14,546.19		\$70,980.00	\$94,292.50	\$13,207.73		\$55,008.00	
30 yrs worked / 25 yrs paid	\$501,384.00	\$501,384.00		\$328,583.09		\$425,880.00	\$565,755.00	\$385,569.71		\$357,552.00	
MECHANIC II	\$36,753.60	\$36,753.60				\$40,310.40		\$33,115.06		\$28,154.40	\$47,905.00
5 yrs worked / 25 yrs paid	\$91,884.00	\$91,884.00				\$100,776.00		\$12,342.61		\$70,386.00	\$43,003.04
30 yrs worked / 25 yrs paid	\$551,304.00	\$551,304.00				\$604,656.00		\$349,829.26		\$457,509.00	\$575,660.77
PLANT MECHANIC III	\$40,435.20	\$40,435.20		\$38,729.60		\$36,982.40		\$33,115.06			\$54,032.00
5 yrs worked / 25 yrs paid	\$101,088.00	\$101,088.00		\$14,546.19		\$92,456.00		\$12,212.86			\$48,843.13
30 yrs worked / 25 yrs paid	\$606,528.00	\$606,528.00		\$328,880.76		\$554,736.00		\$340,024.12			\$655,491.55
PS TELECOMMUNICATOR I	\$28,100.80	\$28,100.80		\$30,347.20		\$33,992.64					
5 yrs worked / 25 yrs paid	\$70,252.00	\$70,252.00		\$11,553.77		\$84,981.60					
30 yrs worked / 25 yrs paid	\$421,512.00	\$421,512.00		\$267,061.36		\$509,889.60					
CUSTOMER ACCOUNT REP II	\$30,014.40	\$30,014.40		\$36,878.40		\$29,681.60		\$24,612.85			\$38,081.00
5 yrs worked / 25 yrs paid	\$75,036.00	\$75,036.00		\$14,291.27		\$74,204.00		\$9,078.08			\$33,956.28
30 yrs worked / 25 yrs paid	\$450,216.00	\$450,216.00		\$338,136.17		\$445,224.00		\$252,819.72			\$452,750.76
OFFICE ASSISTANT - LEVEL 3	\$30,014.40	\$30,014.40			\$34,545.00	\$32,427.20	\$26,499.00	\$28,013.65			\$35,182.00
5 yrs worked / 25 yrs paid	\$75,036.00	\$75,036.00			\$15,307.06	\$81,068.00	\$66,247.50	\$10,488.09			\$30,762.40
30 yrs worked / 25 yrs paid	\$450,216.00	\$450,216.00			\$189,209.96	\$486,408.00	\$397,485.00	\$299,108.64			\$405,992.46
CONSTRUCTION INSPECTOR I	\$32,052.80	\$32,052.80			\$31,614.00	\$38,604.80	\$37,717.00	\$34,826.06		\$47,478.00	\$52,374.00
5 yrs worked / 25 yrs paid	\$80,132.00	\$80,132.00			\$13,689.78	\$96,512.00	\$94,292.50	\$13,267.46		\$118,695.00	\$50,137.93
30 yrs worked / 25 yrs paid	\$480,792.00	\$480,792.00			\$167,062.60	\$579,072.00	\$565,755.00	\$391,151.16		\$771,517.50	\$691,852.91
OFFICE ADMINISTRATOR-LVII	\$34,257.60	\$34,257.60			\$31,614.00	\$36,038.88	\$33,530.00				\$43,547.00
5 yrs worked / 25 yrs paid	\$85,644.00	\$85,644.00			\$13,593.86	\$90,097.20	\$83,825.00				\$38,847.54
30 yrs worked / 25 yrs paid	\$513,864.00	\$513,864.00			\$164,805.58	\$540,583.20	\$502,950.00				\$518,132.27
NEIGHBORHOOD INSPECTOR II	\$34,257.60	\$34,257.60		\$42,681.60	\$34,545.00	\$40,310.40	\$49,633.00	\$38,216.26			
5 yrs worked / 25 yrs paid	\$85,644.00	\$85,644.00		\$16,575.20	\$14,997.12	\$100,776.00	\$124,082.50	\$14,598.82			
30 yrs worked / 25 yrs paid	\$513,864.00	\$513,864.00		\$393,296.48	\$183,503.00	\$604,656.00	\$744,495.00	\$433,239.38			

**Retirement Comparison (Continued)**

RETIREMENT	TULSA CARE ATC	TULSA H.S.A	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY	PRIVATE MARKET
SR. ENVIRO MONITORING TECH	\$36,587.20	\$36,587.20				\$41,718.24		\$47,568.50			
5 yrs worked / 25 yrs paid	\$91,468.00	\$91,468.00				\$104,295.60		\$18,589.35			
30 yrs worked / 25 yrs paid	\$548,808.00	\$548,808.00				\$625,773.60		\$571,058.47			
POLICE OFFICER	\$46,425.60		\$37,000.00	\$44,636.80	\$39,545.00	\$55,411.20	\$39,832.00	\$42,000.00	\$34,584.00	\$40,680.00	
5 yrs worked / 25 yrs paid	*The Oklahoma Police Pension & Retirement System requires 10 years of service to be vested. All local governments utilize this system except for Tulsa County									\$101,700.00	
30 yrs worked / 25 yrs paid	\$870,480.00		\$693,750.00	\$836,940.00	\$741,468.75	\$1,038,960.00	\$746,850.00	\$416,738.15	\$648,450.00	\$661,050.00	
POLICE SERGEANT	\$65,041.60		\$59,520.00	\$63,440.00	\$65,698.00	\$62,358.40	\$47,028.80	\$44,982.00	\$49,920.00	\$53,868.00	
5 yrs worked / 25 yrs paid	*The Oklahoma Police Pension & Retirement System requires 10 years of service to be vested. All local governments utilize this system except for Tulsa County									\$134,670.00	
30 yrs worked / 25 yrs paid	\$1,219,530.00		\$1,116,000.00	\$1,189,500.00	\$1,231,837.50	\$1,169,220.00	\$881,790.00	\$418,461.77	\$936,000.00	\$875,355.00	
WATER LABORATORY TECHNICIAN	\$42,473.60	\$42,473.60		\$36,878.40		\$48,253.68	\$28,662.00	\$29,714.05			
5 yrs worked / 25 yrs paid	\$106,184.00	\$106,184.00		\$13,678.15		\$120,634.20	\$71,655.00	\$10,825.52			
30 yrs worked / 25 yrs paid	\$637,104.00	\$637,104.00		\$304,911.73		\$723,805.20	\$429,930.00	\$292,139.54			

- Sapulpa has a voluntary defined contribution plan; not funded by the City



## Benefits Comparison: Police

BENEFITS	TULSA	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY
SICK LEAVE DAYS	12	12	18	12	16.25	13.875	10	12	12
VACATION DAYS:	1-5 years 112 HOURS	1-5 years 10 DAYS	1-5 years 10 DAYS	1-5 years 10 DAYS	0-5 years 96.2 hours	1-4 years 12 DAYS	1-4 years 168 HOURS	1-5 years 176 HOURS	1-5 years 15 DAYS
	5-10 years 128 HOURS	6-10 years 15 DAYS	5-9 years 15 DAYS	6-20 years 15 DAYS	5-10 years 111.8 HOURS	5-9 years 15 DAYS	5-9 years 208 HOURS	6-10 years 192 HOURS	6-12 Years 18 DAYS
	10-15 years 168 HOURS	11-14 years 20 DAYS	10-14 years 20 DAYS	11+ years 20 DAYS	10-15 years 137.8 HOURS	10-14 years 18 DAYS	10+ years 248 HOURS	11-14 years 224 HOURS	11-20 years 20 DAYS
	15-20 years 184 HOURS	15+ years 25 DAYS	15-19 years 22 DAYS		15+ years 161.2 HOURS	15-19 years 21 DAYS		15+ years 240 HOURS	20+ years 25 DAYS
	20-25 years 200 HOURS		20+ years 25 DAYS			20+ years 24 DAYS			
	25+ years 208 HOURS								
# OF VACATION DAYS AT YEAR 5	16	10	15	10	13.98	15	26	22	15
HOLIDAY NUMBER OF DAYS	13	12	13.25	11	10	11	11	10	11
EDUCATION BENEFIT PER YEAR									
EDUCATION BENEFIT BACHELOR DEGREE FOR A YEAR	\$1,200	\$1,200	\$1,500	\$1,200	\$1,800	\$1,500	\$1,200	\$1,440	\$900
UNIFORM ALLOWANCE	\$850	New Issue	\$1,500	\$700	\$1,810	\$850	\$1,500	\$1,764	\$200
LANGUAGE INCENTIVE	\$100 Spanish; \$50/month Vietnamese; \$50/month Sign Language	0	0	0	Spanish, Vietnamese, and/or Sign Language Basic \$50/pay period; Intermediate \$75/pay period; Advanced	0	0	0	0
CLEANING ALLOWANCE	\$0	\$720	\$0	\$960	\$0	\$0	\$0	\$0	\$0
MISC ALLOWANCE	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LONGEVITY	3+ years of service \$ 9.60 per month	None	5 years \$500/year increasing by \$100 for every year	1% for year 1-5; .5% 6-15 years; and .25% after that up to 12.5%	5 years of service \$2275.92	YEAR 5 - .25, YEAR 6 - .60, EACH YEAR AFTER +.10	1+ years \$10/month for each year up to 30 years	Starting year 5 \$250	0
LONGEVITY AT YEAR 5	\$576	\$0	\$500	5%	\$2,275.92	\$520	\$600	\$250	\$0
PENSION	Oklahoma Police Pension and Retirement System	Oklahoma Police Pension & Retirement System	Oklahoma Police and Pension Retirement Board	Oklahoma Police Pension and Retirement System	Oklahoma Police and Pension Retirement Board	Oklahoma Police Pension and Retirement System	Oklahoma Municipal Retirement System (Defined Contribution)	Oklahoma Police Pension and Retirement System	Employees' Retirement System of Tulsa County, Oklahoma
EMPLOYEE CONTRIBUTION PERCENT	8%	8%	8%	8%	8%	4%	8%	8%	2.5%
PAYOUT RATE (5 YEARS OF SERVICE)	VESTED AT 10 YEARS	VESTED AT 10 YEARS	VESTED AT 10 YEARS	VESTED AT 10 YEARS	VESTED AT 10 YEARS	VESTED AT 10 YEARS	VESTED AT 10 YEARS	VESTED AT 10 YEARS	2%
PAYOUT RATE (30 YEARS OF SERVICE)	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.2%
HEALTH INSURANCE PLAN COST FOR EMPLOYEE PER YEAR*	\$0	\$0	\$269.04	\$0	\$1,430.88	\$0	\$1,909.59	\$129.48	\$1,143.36
HEALTH INSURANCE MAX OUT OF POCKET EXPENSE*	\$5,000	\$3,500	\$2,400	\$3,000	\$1,500	\$4,000	\$3,000	\$5,700	\$3,500
TOTAL DAYS OFF IN YEAR 1	39	34	41.25	33	38.28	36.88	42	44	38
TOTAL TIME OFF IN YEAR 5	41	34	46.25	33	40.23	39.88	47	44	38
TOTAL WORKING HOURS REQUIRED IN YEAR 1	1768	1808	1750	1816	1774	1785	1744	1728	1776
TOTAL WORKING HOURS REQUIRED IN YEAR 5	1752	1808	1710	1816	1758	1761	1704	1728	1776

## Benefits Comparison: Fire

BENEFITS	TULSA	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY
SICK LEAVE HOURS	144	288	192	288	130	216	240	288	N/A
VACATION DAYS:	1-6 years 23 HOURS/ 11.5 SHIFTS	0-9.99 years 13 SHIFTS	1-5 years 360 HOURS	1-10 years 20 SHIFTS	1-5 years 96.2 HOURS	0-4 years 264 HOURS	1-4 years 4 SHIFTS + 2 KELLY DAYS	1-5 years 11 DAYS	N/A
	6-15 years 27 HOURS/ 13.5 SHIFTS	10-14.99 years 15 SHIFTS	6-10 years 384 HOURS	11+ years 22 SHIFTS	5-10 years 111.8 HOURS	5-9 years 288 HOURS	5-6 years 8 SHIFTS + 2 KELLY DAYS	6 years 13 DAYS	N/A
	16-24 years 33 HOURS/ 16.5 SHIFTS	15-19.99 years 17 SHIFTS	11-15 years 408 HOURS		10-15 years 137.8 HOURS	10-14 years 336 HOURS	7-9 years 12 SHIFTS + 2 KELLY DAYS	7+ years 1 extra day per year until max of 22 DAYS	N/A
	25+ years 35 HOURS/ 17.5 SHIFTS	20+ years 19 SHIFTS	16-20 years 432 HOURS		15+ years 161.2 HOURS	15-19 years 360 HOURS	10+ years 13 SHIFTS + 2 KELLY DAYS		N/A
			20+ years 456 HOURS			20-24 years 384 HOURS			N/A
# OF VACATION HOURS AT YEAR 1	276	312	360	480	96.2	264	144	264	N/A
# OF VACATION HOURS AT YEAR 5	276	312	360	480	111.8	288	240	264	N/A
HOLIDAY NUMBER OF HOURS	0	0	0	0	216	0	0	0	N/A
EDUCATION BENEFIT PER YEAR FOR BACHELOR DEGREE	Associate: \$50/MONTH Bachelor: \$100/MONTH	\$0	Associate: \$50/MONTH Bachelor: \$100/MONTH Master: \$125/MONTH	Associate: \$50/MONTH Bachelor: \$100/MONTH Master: \$125/MONTH	Associate: \$50/MONTH Bachelor: \$100/MONTH Master: \$125/MONTH	Fire Associate: \$.39/HOUR Other Associate \$.20/HOUR Fire Bachelor: \$.59/HOUR Other Bachelor \$.39/HOUR Fire Master: \$.69/HOUR Other Master: \$.49/HOUR	Associate: \$45/MONTH Bachelor: \$60/MONTH	30-59 Hours: \$40/MONTH Associate: \$55/MONTH 61+ Hours: \$70/MONTH Bachelor: \$120/MONTH Master: \$130/MONTH	N/A
EDUCATION BENEFIT ASSOCIATE DEGREE FOR A YEAR (requirement for Captain in Tulsa)	\$600	\$0	\$600	\$600	\$600	\$416	\$540	\$660	N/A
UNIFORM ALLOWANCE	\$150	\$500	City provides	\$550	\$1,438	\$450	\$300	\$1,005	N/A
LANGUAGE INCENTIVE	\$50/Month: Spanish: Vietnamese: Sign Language	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
MISC ALLOWANCE	\$0	\$0	\$0	\$120	\$0	\$0	\$360	\$0	N/A
LONGEVITY	3+ years \$9.60/MONTH FOR EACH YEAR WORKED UP TO \$240/MONTH	1+ years \$60/YEAR	5+ years \$500 increasing by \$100 each year after	1-5 years 1% 6-15 years .5% 16+ years +.25% up to 12.5%	3-5 years \$1/HOUR 5+ years \$2088/YEAR	5+ years \$.10/HOUR for every year of employment	1+ years \$10/MONTH for each year of service - not exceeding 25 years	5+ years \$250/YEAR	N/A
LONGEVITY AT YEAR 5	\$576	\$300	\$500	5%	\$2,088.00	\$1,040	\$600	\$250	N/A
PENSION	Oklahoma Fire Fighters Pension & Retirement System	Oklahoma Fire Fighters Pension & Retirement System	Oklahoma Fire Fighters Pension & Retirement System	Oklahoma Fire Fighters Pension & Retirement System	Oklahoma Fire Fighters Pension & Retirement System	Oklahoma Fire Fighters Pension & Retirement System	Oklahoma Fire Fighters Pension & Retirement System	Oklahoma Fire Fighters Pension & Retirement System	N/A
EMPLOYEE CONTRIBUTION PERCENT	9%	9%	9%	9%	9%	9%	9%	9%	N/A
PAYOUT RATE (30 YEARS OF SERVICE)	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	N/A
HEALTH INSURANCE PLAN COST FOR EMPLOYEE PER YEAR*	\$677	\$0	\$450	\$0	Not Available	\$0	\$1,909	\$129	N/A
HEALTH INSURANCE MAX OUT OF POCKET EXPENSE*	\$6,550	\$3,500	\$4,000	\$3,000	Not Available	\$4,000	\$3,000	\$5,700	N/A
TOTAL HOURS OFF IN YEAR 1	420	600	552	768	442.2	480.00	384	552	N/A
TOTAL HOURS OFF IN YEAR 5	420	600	552	768	457.8	504.00	480	552	N/A

## Benefits Comparison: Non-Sworn

BENEFITS	TULSA CARE ATC	TULSA H.S.A.	BIXBY	BROKEN ARROW	JENKS	OKC	OWASSO	SAND SPRINGS	SAPULPA	TULSA COUNTY
SICK LEAVE HOURS	12	12	12	24	12	16.25	12	10	12	0
VACATION DAYS:	0-5 years 14 DAYS	0-5 years 14 DAYS	0-7 years 10 DAYS	1-4 years 10 DAYS	1-5 years 10 DAYS	1+ years 12 DAYS	1-4 years 10 DAYS	1-4 years 10 DAYS	1-5 years 11 DAYS	1-5 years 15 DAYS
	5-10 years 16 DAYS	5-10 years 16 DAYS	7-12 years 15 DAYS	5-9 years 15 DAYS	6-10 years 15 DAYS		5-9 years 12 DAYS	5-9 years 15 DAYS	6 years 13 DAYS	6-12 years 18 DAYS
	10-15 years 21 DAYS	10-15 years 21 DAYS	12-14 years 20 DAYS	10-14 years 20 DAYS	11+ years 20 DAYS		10-14 years 15 DAYS	10+ years 20 DAYS	7+ years 1 EXTRA DAY PER YEAR until max of 22	11-20 years 20 DAYS
	15-20 years 23 DAYS	15-20 years 23 DAYS	15+ years 25 DAYS	15-19 years 22 DAYS			15-19 years 17 DAYS			20+ years 25 DAYS
	20-25 years 25 DAYS	20-25 years 25 DAYS		20+ years 25 DAYS			20+ years 20 DAYS			
	25+ years 26 DAYS	25+ years 26 DAYS								
# OF VACATION HOURS AT YEAR 1	14	14	10	10	10	12	10	10	11	15
# OF VACATION HOURS AT YEAR 5	16	16	10	15	10	12	12	15	11	15
HOLIDAY NUMBER OF HOURS	13	13	12	12	11	10	11	11	10	11
LONGEVITY				\$100/YEAR beginning at year 5 for each month of service up to \$2500	1% for 1-5 years; +.5% for 6-15 years; +.25% for 16+ years up to 12.5%			1+ years \$120/YEAR up to 25 years or \$3000 max		
LONGEVITY AT YEAR 5				\$500	5%			\$600		
LONGEVITY AT YEAR 5 (LT ONLY)	\$288	\$288	\$375	\$500	5%			\$600	\$250	
PENSION	City of Tulsa	City of Tulsa	OK Public Employees Retirement System	Defined Contribution Plan	Defined Contribution Plan	Oklahoma City Employee Retirement System	Oklahoma Municipal Retirement Fund	Defined Contribution Plan	Defined Contribution Plan	Employees' Retirement System of Tulsa County
EMPLOYEE CONTRIBUTION PERCENT	6.5%	6.5%	3.5%	0%	0%	6%	4.26%	4%	0%	2.5%
EMPLOYER CONTRIBUTION FOR DEFINED CONTRIBUTION PLANS				10%	6.8%			8%		
PAYOUT RATE (5 YEARS OF SERVICE)	2%	2%	2%	10%	6.8%	2%	2%	6%	0%	2%
PAYOUT RATE (30 YEARS OF SERVICE)	2%	2%	2%	10%	6.8%	2%	2%	12%	0%	2.17%
HEALTH INSURANCE PLAN COST FOR EMPLOYEE PER YEAR*	\$159	\$978	\$0	\$486	\$0	\$1,431	\$0	\$1,910	\$129	\$1,143
HEALTH INSURANCE MAX OUT OF POCKET EXPENSE*	\$5,000	\$3,500	\$3,500	\$2,400	\$3,000	\$1,500	\$4,000	\$3,000	\$5,700	\$3,500
TOTAL DAYS OFF IN YEAR 1	39	39	34	46	33	44.5	33	31	33	38
TOTAL DAYS OFF IN YEAR 5	41	41	34	51	33	44.5	35	36	33	38
EDUCATION INCENTIVE				Associate \$50/month; Bachelor \$100/month; Master \$125/month						

Benefits Comparison: Private

<b>PTO DAYS 1 YEAR</b>	15		
<b>HOLIDAY NUMBER OF DAYS</b>	8		
<b>PTO DAYS AT 5 YEARS</b>	20		
<b>TOTAL DAYS OFF IN YEAR 1</b>	23		
<b>TOTAL DAYS OFF IN YEAR 5</b>	28		
<b>HEALTH INSURANCE PLAN COST FOR SINGLE PERSON PLAN PER YEAR*</b>	\$378		
<b>SALARY BRACKETS FOR GOVERNMENT INSURANCE ASSISTANCE</b>	<b>MONTHLY PREMIUM</b>	<b>MONTHLY INSURANCE CREDIT</b>	<b>YEARLY PREMIUM COST FOR MARKET PLACE INSURANCE</b>
<b>&lt;35,000</b>	\$378	\$392	\$0
<b>35-40,000</b>	\$378	\$321	\$683
<b>40-50,000</b>	\$378	\$248	\$1,559
<b>50-60,000</b>	\$378	\$240	\$1,655
<b>60,000&lt;</b>	\$378	\$0	\$4,535
<b>HEALTH INSURANCE MAX OUT OF POCKET EXPENSE*</b>	\$7,350		
<b>AVERAGE EMPLOYER INSURANCE BENEFIT CONTRIBUTION</b>	\$6,592		
<b>ESTIMATE OF HEALTH INSURANCE COST WITH MARKET PLACE PLAN COST AND AVERAGE EMPLOYER BENEFIT CONTRIBUTIONS</b>			
<b>HEALTH INSURANCE PREMIUM</b>	\$0		
<b>MAX OUT OF POCKET</b>	\$5,294		
<b>AVERAGE 401K CONTRIBUTION EMPLOYEE</b>	6%		
<b>AVERAGE 401K CONTRIBUTION EMPLOYER</b>	6%		
<b>TOTAL 401K CONTRIBUTION</b>	12%		

- Health Insurance Marketplace utilized to make health insurance plan cost estimates
- SHRM utilized to estimate PTO days
- Salary.com utilized for employer insurance benefit contribution estimate

## FY20 Total Compensation Update (Oklahoma City and Broken Arrow)

### Oklahoma City

JOB TITLE	Tulsa	OKC	% Difference
HR ASSISTANT II	\$16.80	\$21.16	-26%
RECREATION COORDINATOR	\$16.80	\$20.04	-19%
COMPLIANCE MONITOR	\$18.14	\$24.75	-36%
INSPECTOR	\$18.14	\$20.40	-12%
COMMUNITY INVOLVEMENT COORD	\$19.93	\$21.16	-6%
MKTG & P.R. COORDINATOR	\$25.70	\$33.76	-31%
WATER & SEWER SUPERVISOR	\$24.95	\$26.07	-4%
WATER/WASTEWATER MAINT SUP	\$26.89	\$26.07	+3%
ACCOUNTANT IV	\$28.96	\$32.05	-11%
SENIOR ENGINEER	\$31.18	\$43.51	-40%
SENIOR SYSTEMS ANALYST	\$31.18	\$37.37	-20%
ASSISTANT CITY ATTORNEY III	\$36.60	\$39.75	-9%
ASSISTANT CONTROLLER	\$39.36	\$35.51	+11%
KENNEL MAINTENANCE WORKER	\$12.88	\$14.58	-13%
STREET CREW WORKER I	\$13.53	\$13.22	+2%
CREW WORKER I	\$13.53	\$13.22	+2%
WATER SERVICE REP II	\$14.65	\$14.58	0%
EQUIPMENT OPERATOR II	\$15.83	\$17.68	-12%
CREW LEADER II	\$17.11	\$13.88	+23%
MECHANIC II	\$19.08	\$20.40	-7%
PLANT MECHANIC III	\$21.27	\$18.57	+15%
P S TELECOMMUNICATOR-L I	\$12.43	\$16.87	-36%
CUSTOMER ACCOUNT REP II	\$13.47	\$14.58	-8%
OFFICE ASSISTANT III	\$13.47	\$16.08	-19%
CONSTRUCTION INSPECTOR I	\$14.57	\$19.46	-34%
OFFICE ADMINISTRATOR II	\$15.75	\$18.06	-15%
NEIGHBORHOOD INSPECTOR II	\$15.75	\$20.40	-30%
SR. ENVIRO MONITORING TECH	\$17.01	\$21.16	-24%
WATER LABORATORY TECHNICIAN	\$20.19	\$24.75	-23%

\*FY20 Total Compensation information not available for: Court Administrator; Chief Information Officer; Police Officer; Police Sergeant

**Broken Arrow**

JOB TITLE	Tulsa	Broken Arrow	% Difference
HR ASSISTANT II	\$16.80	\$19.82	-18%
RECREATION COORDINATOR	\$16.80	\$20.88	-24%
INSPECTOR	\$18.14	\$24.43	-35%
MKTG & P.R. COORDINATOR	\$25.70	\$24.43	+5%
WATER/WASTEWATER MAINT SUP	\$26.89	\$23.19	+16%
ASSISTANT CITY ATTORNEY III	\$36.60	\$38.79	-6%
CHIEF INFORMATION OFFICER	\$55.83	\$56.86	-2%
STREET CREW WORKER I	\$13.53	\$15.18	-12%
CREW WORKER I	\$13.53	\$15.18	-12%
EQUIPMENT OPERATOR II	\$15.83	\$16.02	-1%
CREW LEADER II	\$17.11	\$20.88	-22%
PLANT MECHANIC III	\$21.27	\$20.88	+2%
CUSTOMER ACCOUNT REP II	\$13.47	\$19.82	-47%
NEIGHBORHOOD INSPECTOR II	\$15.75	\$22.71	-44%
WATER LABORATORY TECHNICIAN	\$20.19	\$20.56	-2%
P S TELECOMMUNICATOR-L I	\$12.43	\$16.02	-29%

\*FY20 Total Compensation information not available for: Fire Fighter; Fire Captain; Police Officer; Police Captain

## How we compared costs for hiring and retention:

### Sources:

- Employee Termination Data for all City of Tulsa employees 2012-2017 (provided by I.T.)
- Cost of Turnover CAP study
- Oklahoma Wage Report
- Total Compensation analysis
- City of Tulsa Annual Budgets
- 2018 payroll data
- SAS Enterprise Miner and SAS Enterprise Guide
- SHRM Turnover Cost Calculator

### Procedure:

We analyzed budget data and employee turnover reports to calculate:

- Age of the employee
- Rule of 80 (age plus years of service)
- Eligibility to retire
- Last salary
- # of promotions normalized since 2012
- # of salary changes normalized
- Difference between salary and Ok Wage Report average
- Binary target turnover (voluntary = 1; involuntary = 0) for predictions

We used SAS Enterprise Miner and SAS Enterprise Guide to build a decision tree model to predict turnover likelihood for non-sworn personnel.

- Created a sample data set
- Balanced the data set by using total sample of voluntary turnover and random sampling of involuntary turnover of equal proportion to the voluntary turnover data
- Used prior probabilities module to correct for oversampling
- Selected the Decision Tree model to identify the best misclassification rate
- Used payroll data to score the data from the decision tree model

We predicted a 9% turnover rate with a 2% pay adjustment; and 15% turnover rate with no adjustment.

We created a turnover cost worksheet modeled after SHRM Turnover Cost Calculator

- **# of exiting employees**  
**x (productivity + processing costs)**  
**+ hiring firm cost**  
**= Annual Turnover Cost**

**TURNOVER COST WORKSHEET:**

<b>ESSENTIAL DATA</b>		<b>2019 Without 2% COLA</b>	<b>2019 With 2% COLA</b>
BENEFIT COSTS	\$5,550 for Employee only		
AVG YEARLY SALARY OF VOLUNTARY TERM EMPLOYEES		\$36,568.99	\$36,568.99
AVG HOURLY RATE WITH BENEFITS OF VOLUNTARY TERM EMP		\$20.23	\$20.23
AVG YEARLY NEW HIRE SALARIES	AVG VOLUNTARY TERM SALARIES	\$38,460.05	\$38,460.05
AVG HOURLY RATE WITH BENEFITS FOR NEW HIRES		\$21.13	\$21.13
AVG EMPLOYEE SUPERVISOR RATE	AVG VOLUNTARY TERM *1.15%	\$22.86	\$22.86
HR COST		\$619,435.10	\$367,621.51
DRUG TESTING		\$23.35	\$23.35
IT COSTS REMOVING ACCESS		\$23.68	\$23.68
IT COSTS SETTING UP NEW EMPLOYEE		\$78.18	\$78.18
SECURITY COSTS SET UP		\$19.38	\$19.38
HIRING FIRM		\$40,005.64	\$40,005.64
PREDICTED NUMBER OF VOLUNTARILY TURNOVER EMPLOYEES		\$237.00	\$141.00
ASSUMED NUMBER OF EMPLOYEES WE REPLACE		\$237.00	\$141.00
<b>PRODUCTIVITY COSTS</b>			
<b>PREDEPARTURE</b>			
LOST PRODUCTIVITY EMPLOYEE	50% OF 2 WEEKS	\$809.02	\$809.02
LOST PRODUCTIVITY COWORKER	25% OF LAST 2 WEEKS	\$404.51	\$404.51
LOST PRODUCTIVITY OF SUPERVISOR	25% OF LAST 2 WEEKS	\$457.25	\$457.25
IT COST OF REMOVING ACCESS		\$23.68	\$23.68
<b>TOTAL PREDEPARTURE COST</b>		\$1,694.46	\$1,694.46
		\$0.00	\$0.00
<b>DURING VACANCY</b>		\$0.00	\$0.00
LOST PRODUCTIVITY OF VACANCY	25% OF 60 DAYS	\$1,690.77	\$1,690.77
LOST PRODUCTIVITY OF SUPERVISOR	25% OF 60 DAYS	\$1,829.01	\$1,829.01
<b>TOTAL DURING VACANCY COST</b>		\$3,519.78	\$3,519.78
		\$0.00	\$0.00
<b>NEW HIRE</b>		\$0.00	\$0.00
LOST PRODUCTIVITY OF NEW EMPLOYEE TRAINING	4 HOURS X AVG NEW HIRE X 60 DAYS	\$3,381.54	\$3,381.54
LOST PRODUCTIVITY OF COWORKERS	25% OF 60 DAYS	\$1,690.77	\$1,690.77
LOST PRODUCTIVITY OF SUPERVISOR	25% OF 60 DAYS	\$1,829.01	\$1,829.01
IT COSTS SETTING UP NEW EMPLOYEE		\$78.18	\$78.18
SECURITY COSTS SET UP		\$19.38	\$19.38
DRUG TESTING		\$23.35	\$23.35
<b>TOTAL NEW HIRE COST</b>		\$7,022.24	\$7,022.24
		\$0.00	\$0.00
<b>TOTAL TURNOVER COST</b>		\$3,559,487.14	\$2,132,971.21
	<b>ESTIMATED COST OF COLA</b>	<b>\$0.00</b>	<b>\$1,503,773.47</b>
	<b>COST OF COLA PLUS TURNOVER COST</b>	<b>\$3,559,487.14</b>	<b>\$3,636,744.68</b>
	<b>COST DIFFERENCE BETWEEN WITH COLA AND WITHOUT</b>		<b>\$77,257.53</b>

\*Excludes Police, Fire, Seasonal and Unclassified employees



## How we identified current methods for determining sufficient staffing:

### Source:

- 19 department directors

### Procedure:

We conducted interviews with directors of all departments except elected officials to ask the following questions:

- What is your method for establishing optimal staffing for your department?
- Is your department appropriately staffed?
- Do you refer to a best practice standard or authoritative source when determining optimal staffing levels for your department?

Answers to questions were recorded and compiled and results reported.

## How we determined core programs and evaluated alignment with Strategic Plan

### Sources:

- Annual Budget Plan FY2017-2018 Departmental Highlights Staffing Summaries
- Department Organization Charts
- Job Descriptions
- 2018 Strategic Plan
- Office of Quality Improvement – University of Wisconsin-Madison
- Alliance for Innovation
- Center for Priority Based Budgeting

### Procedure:

### Core:

Core Attributes	Mandated	Reliance	Cost Recovery	Critical Internal Support
Scoring Range	0= No mandate; 1= grant 2= local; 3= Fed /state /judicial	0= other entities; 1= gov/non-profits; 2= other govt; 3= no other	0=No; 3=YES	0- NO; 3 = YES
Score				

We researched best practices for evaluating core programs for municipalities and created criteria and a scoring system for core program attributes: Scores range from 1-3; 3 being the highest.

- Mandated (Weight: 3)
- Reliance on City to provide service (Weight: 3)
- Cost Recovery (Weight: 2)
- Critical Internal Support to other Departments (Weight: 2)

STRATEGIC PLAN:

STRATEGIC PRIORITY SCORING						
<b>AREA</b>	<b>OPPORTUNITY</b>					
<b>AIM</b>	Education	Jobs	Transport Options	Population		
<b>SCORING RANGE</b>	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead		
<b>Score</b>						
<b>AREA</b>	<b>WELL-BEING</b>					
<b>AIM</b>	Resiliency	Physical Health	Mental Health			
<b>SCORING RANGE</b>	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead			
<b>Score</b>						
<b>AREA</b>	<b>CITY EXPERIENCE</b>					
<b>AIM</b>	Traffic Fatalites	Violent Crime	Entertain	Tourism	Streets & Sidewalks	Core Services
<b>SCORING RANGE</b>	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead
<b>Score</b>						
<b>AREA</b>	<b>INSIDE CITY HALL</b>					
<b>AIM</b>	Positive Morale	Services	Resources			
<b>SCORING RANGE</b>	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead	0= No role; 1= support; 2 = collab 3=lead			
<b>Score</b>						
<b>TOTAL SCORE</b>	<b>(CORE SCORES PLUS STRATEGIC PRIORITY SCORES)</b>					

We reviewed FY17-FY18 Annual Budget Department Staffing Summaries, department organizational charts and various job descriptions to determine number of full-time employees (FTEs) and programs provided by each budgeted section within each department.

We prepared a list of programs and total FTEs for each department's budgeted sections and emailed to department directors for approval.

We reviewed the 2018 Strategic Plan to determine which budgeted sections for each department are responsible for leading, collaborating and/or supporting each strategy.

We developed a scoring system to compare number of budgeted employees in sections assigned to lead roles for strategic plan strategies to number of budgeted employees in divisions assigned to collaborative roles and supportive roles; and noted budgeted sections with no assigned roles. Scores range from 1-3; 3 being the highest.

- 1 = Support role for at least one Action Plan in the 2018 Strategic Plan
- 2 = Collaborate role for at least one Action Plan in the 2018 Strategic Plan
- 3 = Lead role for at least one Action Plan in the 2018 Strategic Plan

We scored each department's budgeted sections based on core attributes and strategic plan alignment

- Core attributes were scored separately by two auditors and compared
- Differences in scoring were discussed and resolved for final scoring

We used core service scores to aid in selection of core programs for staffing comparisons

We combined Core and Strategic Plan scores to identify any budgeted sections that scored zero in both core service attributes and Strategic Plan alignment.

DEPARTMENT	SECTION	DESCRIPTION	FTEs
PAC	Stage and Technical Services	Facility operations and technical services	5
PAC	Plant Services	Facility maintenance	4

- To fairly score administrative roles, departments with multiple budgeted sections for administration and administrative support were combined into one section; and an administration section was created for directors of Legal and Customer Care departments.
- Offices of Elected Officials were not included in analysis.
- Budgeted sections received a score of 1 or higher if any of the programs within the budgeted section met core service or strategic plan alignment criteria.
- *Staffing for both PAC sections was removed from the City budget prior to the completion of this audit due the establishment of a public-private partnership.*

## How we compared staffing levels of core programs to other municipalities:

### Sources:

- Interviews with Department Heads
- Tulsa Future Regional Economic Development 2016 Annual Report
- Quality of Life Foundation 2014-2016 Tulsa City Council
- U.S. Census Data (for City population and size)
- Mapsofworld.com (for City climate zone)
- Parkscore.tpl.org (for City park information)
- FBI crime rate statistics
- City of Tulsa Annual Budget
- City websites and Annual Budgets of comparison cities

### Procedure:

We determined factors for identifying comparable cities by performing research and interviewing department heads.

We selected the following criteria and corresponding weights:

<b>Criteria</b>	<b>Weight</b>
Department Head Suggestion	1
Included in Tulsa Future Regional Economic Development 2016 Annual Report	1
Included in Quality of Life Report 2014-2016	1
2016 U.S. Census Land Size within 20% of Tulsa	2
2010 U.S. Census population within 20% of Tulsa	2
Population Density	2
Climate Zone	2
Park Square Miles	2
Crime Rates (including violent and property crimes)	2
Type of Government Structure	2

Utilizing the weighted criteria, we selected the following six cities to perform staffing comparison analysis:

- Colorado Springs, Colorado
- New Orleans, Louisiana
- Raleigh, North Carolina
- Omaha, Nebraska
- Cleveland, Ohio
- Wichita, Kansas

We selected 42 budget divisions to be compared with other cities by utilizing the following criteria:

- Score of 21 or above on Core Service and Strategic Alignment Scorecard for divisions in customer service departments and 24 or above for divisions in internal support departments and/or;
- High number of department employees in budget division
- Likelihood of services to be provided by comparison cities

\*At least one budgeted division selected for each City department (excluding Fire/Police/Elected Officials)

\* Human Resources – Insurance and Retirement was later added for ease of comparison of programs with other cities

We performed staffing comparison analysis at the program level to other municipalities by:

- Comparing program descriptions and FTE counts for each budget division to program descriptions and FTE counts published in the FY17-FY18 Annual Budgets of comparison cities.
- Performing additional research as necessary (i.e. department and City websites, etc.) to obtain full picture of services provided within each comparison city program.
- Analyzing staffing comparison and reporting results
  - We reported using Full Time Employees/10,000 citizens for fair comparison among municipalities with varying populations
  - Reported:
    - FTE/10,000 citizens for each municipality
    - FTE/10,000 citizens for each compared program

**Notes:**

- Three programs were removed from original comparison selection:
  - Planning (department abolished by Mayor prior to audit completion)
  - Human Rights Compliance & Investigation (department abolished by Mayor prior to audit completion)
  - Refuse Collection (only one City with similar enough program to compare)
- Performing Arts Center – Customer Service was changed to Performing Arts Center All Services due to lack of individual program data for other cities' comparable venues
- When possible, individual programs were compared to similar programs in comparable cities
  - Programs were combined and compared collectively to other similar combined programs when staffing for individual services and/or programs was not available
  - Programs were not compared if scopes of services were too dissimilar
  - Programs with minor differences were compared – and dissimilarities were noted

### Core Programs Selected for Comparison

DEPARTMENT	SECTION	CORE SCORE	AIM SCORE	TOTAL	FTES
ASSET MANAGEMENT	Equipment Management	12	3	15	76.5
ASSET MANAGEMENT	Facilities Maintenance	12	6	18	30
COMMUNICATIONS	Community Affairs & Planning	9	9	18	5
CUSTOMER CARE	Customer Care	6	3	9	42.5
ENGINEERING	Design Engineering	15	9	24	53.3
ENGINEERING	Field Engineering	15	6	21	61
ENGINEERING	Project Administration	15	9	24	27
FINANCE	Accounting Division	15	0	15	31
FINANCE	Budget and Planning Division	24	8	32	22
FINANCE	City Clerk's Office	27	0	27	4
FINANCE	Purchasing Division	30	6	36	26
FINANCE	Treasury Division	30	3	33	20
FINANCE	Utilities Division*	18	3	21	50
HUMAN RESOURCES	Civil Service	18	6	24	5
HUMAN RESOURCES	Comp/Class	21	3	24	6
HUMAN RESOURCES	Insurance & Retirement	15	3	18	6
HUMAN RESOURCES	Safety & Training/W.C.	15	3	18	12
HUMAN RIGHTS	Compliance/Investigation	15	3	18	3
I.T.	Information Services	15	3	18	39
I.T.	Operations and Support	6	3	9	62
LEGAL	Legal Services	15	3	18	31
MOED	General Support	3	11	14	9
MUNICIPAL COURT	Court Operations	21	3	24	6
MUNICIPAL COURT	Court Services	21	3	24	24
P&D	Inspection Services	12	3	15	26
P&D	Permitting Services	21	3	24	32
P&D	Planning	15	15	30	15
PAC	Customer Services	6	3	9	8.5
PARKS	Community & Centers	6	3	9	39.5
PARKS	General Services	0	5	5	63
S&S	Refuse Operations	18	3	21	45
S&S	Street Maintenance	15	6	21	73
S&S	Surface Drain. Veg. Maint.	21	3	24	111
S&S	Traffic Control	18	9	27	60
W&S	Sewer Operations & Maint.	21	3	24	110
W&S	Water Distribution Systems	21	3	24	257
W&S	Water Pollution Control	21	3	24	117
W&S	Water Quality Assurance	24	3	27	53
W&S	Water Supply Systems	21	3	24	109
WIN	Animal Welfare	12	3	15	27
WIN	Field Investigations	21	6	27	17.5
WIN	Housing	15	6	21	11
WIN	Neighborhood Services	18	6	24	3

Cleveland, Ohio	PROGRAM PER 10,000 CITIZENS	TULSA	CLEVELAND	NOTES
MUNICIPAL COURT	M.C. OPERATIONS	0	N/A	Service scope too different to compare
	M.C. SERVICES	1	N/A	
CULTURAL DEVELOPMENT & RECREATION	PARKS & REC COMMUNITY CENTERS	1	6	Cleveland Includes food service programs
	PARKS & REC GENERAL SERVICES	2	3	
	PAC ALL SERVICES	1	N/A	Service scope too different to compare
SOCIAL & ECONOMIC DEVELOPMENT	MOED GENERAL SUPPORT	0	0	
	ANIMAL WELFARE	1	1	
	WIN LIASION SERVICES	0	N/A	Services not provided by Cleveland
	WIN FIELD INVESTIGATIONS	2	4	Services combined for comparison; individual breakdown not available; provided by one dept in Cleveland
	WIN HOUSING			
	PERMITTING SERVICES			
INSPECTION SERVICES				
PUBLIC WORKS & TRANSPORTATION	DESIGN ENGINEERING	4	4	Services combined for comparison; individual breakdown not available
	CAPITAL PROJECT ADMINISTRATION			
	FIELD ENGINEERING			
	TRAFFIC CONTROL	1	1	Doesn't include school safety
	STREET MAINTENANCE	2	4	Includes street cleaning
	REFUSE OPERATIONS	1	N/A	Service scope too different to compare
	WATER QUALITY ASSURANCE	10	30	Services combined for comparison; individual breakdown not available; Cleveland supplies to 79 suburbs
	WATER SUPPLY SYSTEMS			
	WATER DISTRIBUTION SYSTEMS			
	SURFACE DRAINAGE/VEGETATION MAINT	8	4	Services combined for comparison; indiv. breakdown not available; provided by one dept in Cleveland
	WATER POLUTION CONTROL			
SEWER OPERATIONS & MAINTENANCE				
ADMINISTRATIVE & SUPPORT SERVICES	LEGAL SERVICES	1	2	Includes prosecuting state felony cases; social services
	CIVIL SERVICE	0	0	
	HR COMPENSATION/CLASSIFICATION	0	0	Combined for comparison; indiv. breakdown not available
	HR INSURANCE & RETIREMENT			
	HR SAFETY & TRAINING/WORKER'S COMP	0	0	
	PURCHASING	1	0	
	TREASURY	0	0	
	BUDGET & PLANNING	1	0	
	CITY CLERK'S OFFICE	0	0	Doesn't include records mgt
	UTILITIES BILLING & CUSTOMER SUPPOR	1	N/A	Scope too different to compare
	ACCOUNTING	1	1	
	IT INFORMATION SERVICES	2	3	Combined for comparison; indiv. breakdown not available
	IT OPERATIONS & SUPPORT			
	CUSTOMER CARE	1	0	Doesn't include c.s. for utilities
	COMMUNITY AFFAIRS & PLANNING	0	0	
EQUIPMENT MANAGEMENT	2	2		
FACILITIES MAINTENANCE	1	1		

\*0 = Less than .5 FTE/10,000 CITIZENS

Wichita, Kansas	PROGRAM PER 10,000 CITIZENS	TULSA	WICHITA	NOTES
MUNICIPAL COURT	M.C. OPERATIONS	0	0	
	M.C. SERVICES	1	1	
CULTURAL DEVELOPMENT & RECREATION	PARKS & REC COMMUNITY CENTERS	1	1	
	PARKS & REC GENERAL SERVICES	2	3	
	PAC ALL SERVICES	1	1	Individual breakdown not available
SOCIAL & ECONOMIC DEVELOPMENT	MOED GENERAL SUPPORT	0	0	
	ANIMAL WELFARE	1	1	
	PLANNING	0	0	
	WIN LIASION SERVICES	0	N/A	Service not provided
	WIN FIELD INVESTIGATIONS	0	1	
	WIN HOUSING	0	N/A	Service scope too different to compare
	PERMITTING SERVICES	1	0	
	INSPECTION SERVICES	1	0	
PUBLIC WORKS & TRANSPORTATION	DESIGN ENGINEERING	4	2	Services combined for comparison
	CAPITAL PROJECT ADMINISTRATION			
	FIELD ENGINEERING			
	TRAFFIC CONTROL	1	1	Doesn't include school safety
	STREET MAINTENANCE	5	4	Services combined for comparison
	SURFACE DRAINAGE/VEGETATION MAINT			
	REFUSE OPERATIONS	1	N/A	Service scope too different to compare
	WATER QUALITY ASSURANCE	16	8	Services combined for comparison
	WATER SUPPLY SYSTEMS			
	WATER DISTRIBUTION SYSTEMS			
	WATER POLUTION CONTROL			
	SEWER OPERATIONS & MAINTENANCE			
ADMINISTRATIVE & SUPPORT SERVICES	LEGAL SERVICES	1	1	
	CIVIL SERVICE	1	0	Services combined for comparison
	HR COMPENSATION/CLASSIFICATION			
	HR INSURANCE & RETIREMENT			
	HR SAFETY & TRAINING/WORKER'S COMP			
	PURCHASING	1	0	Doesn't include surplus
	TREASURY	0	0	
	BUDGET & PLANNING	1	0	
	CITY CLERK'S OFFICE	0	0	
	UTILITIES BILLING & CUSTOMER SUPPORT	1	0	
	ACCOUNTING	1	0	
	IT INFORMATION SERVICES	2	1	Services combined for comparison
	IT OPERATIONS & SUPPORT			
	CUSTOMER CARE	1	1	
	COMMUNITY AFFAIRS & PLANNING	0	0	
	EQUIPMENT MANAGEMENT	2	1	
FACILITIES MAINTENANCE	1	2	Includes custodial services	

\*0 = Less than .5 FTE/10,000 CITIZENS



Raleigh, North Carolina	PROGRAM PER 10,000 CITIZENS	TULSA	RALEIGH	NOTES
<b>MUNICIPAL COURT</b>	M.C. OPERATIONS	0	N/A	No Municipal Court
	M.C. SERVICES	1	N/A	
<b>CULTURAL DEVELOPMENT &amp; RECREATION</b>	PARKS & REC COMMUNITY CENTERS	1	5	
	PARKS & REC GENERAL SERVICES	2	4	
	PAC ALL SERVICES	1	1	Indiv. breakdown of services not available
<b>SOCIAL &amp; ECONOMIC DEVELOPMENT</b>	MOED GENERAL SUPPORT	0	0	
	ANIMAL WELFARE	1	N/A	Service not provided
	PLANNING	0	N/A	Not comparable due to scope
	WIN LIASION SERVICES	0	0	
	WIN FIELD INVESTIGATIONS	0	1	
	WIN HOUSING	0	0	
	INSPECTION SERVICES	1	0	
<b>PUBLIC WORKS &amp; TRANSPORTATION</b>	DESIGN ENGINEERING	4	2	Services combined for comparison
	CAPITAL PROJECT ADMINISTRATION			
	FIELD ENGINEERING			
	TRAFFIC CONTROL	3	4	Services combined for comparison; includes planning; doesn't include schools safety
	STREET MAINTENANCE			
	SURFACE DRAINAGE/VEGETATION MAINT	3	2	
	REFUSE OPERATIONS	1	N/A	Not comparable due to scope
	WATER QUALITY ASSURANCE	1	6	Services combined for comparison
	WATER SUPPLY SYSTEMS			
	WATER DISTRIBUTION SYSTEMS			
WATER POLUTION CONTROL	6	3	Services combined for comparison	
SEWER OPERATIONS & MAINTENANCE				
<b>ADMINISTRATIVE &amp; SUPPORT SERVICES</b>	LEGAL SERVICES	1	0	
	CIVIL SERVICE	1	1	Services combined for comparison
	HR COMPENSATION/CLASSIFICATION			
	HR INSURANCE & RETIREMENT			
	HR SAFETY & TRAINING/WORKER'S COMP			
	PURCHASING	1	0	
	TREASURY	0	0	
	BUDGET & PLANNING	1	0	
	CITY CLERK'S OFFICE	0	0	
	UTILITIES BILLING & CUSTOMER SUPPORT	1	1	
	ACCOUNTING	1	1	
	IT INFORMATION SERVICES	2	1	Services combined for comparison
	IT OPERATIONS & SUPPORT			
	CUSTOMER CARE	1	N/A	No central customer care center
	COMMUNITY AFFAIRS & PLANNING	0	0	
EQUIPMENT MANAGEMENT	2	2		
FACILITIES MAINTENANCE	1	1		

\*0 = Less than .5 FTE/10,000 CITIZENS

Omaha, Nebraska	PROGRAM PER 10,000 CITIZENS	TULSA	OMAHA	NOTES
<b>MUNICIPAL COURT</b>	M.C. OPERATIONS	0	N/A	No Municipal Court
	M.C. SERVICES	1	N/A	
<b>CULTURAL DEVELOPMENT &amp; RECREATION</b>	PARKS & REC COMMUNITY CENTERS	1	1	
	PARKS & REC GENERAL SERVICES	2	2	
	PAC CUSTOMER SERVICE	0	N/A	No comparable venue
<b>SOCIAL &amp; ECONOMIC DEVELOPMENT</b>	MOED GENERAL SUPPORT	0	1	Services combined for comparison
	WIN HOUSING			
	ANIMAL WELFARE	1	N/A	Service not provided
	WIN LIASION SERVICES	0	N/A	Service not provided
	WIN FIELD INVESTIGATIONS	0	0	
	PLANNING	0	1	
	PERMITTING SERVICES	1	1	
	INSPECTION SERVICES	1	0	
<b>PUBLIC WORKS &amp; TRANSPORTATION</b>	DESIGN ENGINEERING	1	1	
	CAPITAL PROJECT ADMINISTRATION	2	1	Services combined for comparison
	FIELD ENGINEERING			
	TRAFFIC CONTROL	1	1	
	STREET MAINTENANCE	5	4	Services combined for comparison; inc. street sweeping
	SURFACE DRAINAGE/VEGETATION MAINT			
	REFUSE OPERATIONS	1	N/A	Not comparable due to scope
	WATER QUALITY ASSURANCE	1	1	
	WATER SUPPLY SYSTEMS	3	N/A	Service is contracted
	WATER DISTRIBUTION SYSTEMS	6	N/A	Service is contracted
	WATER POLLUTION CONTROL	3	1	
	SEWER OPERATIONS & MAINTENANCE	3	2	
<b>ADMINISTRATIVE &amp; SUPPORT SERVICES</b>	LEGAL SERVICES	1	1	
	CIVIL SERVICE	1	0	Services combined for comparison
	HR COMPENSATION/CLASSIFICATION			
	HR INSURANCE & RETIREMENT			
	HR SAFETY & TRAINING/WORKER'S COMP			
	PURCHASING	1	N/A	Service is contracted
	TREASURY	0	0	
	BUDGET & PLANNING	1	0	
	CITY CLERK'S OFFICE	0	0	
	UTILITIES BILLING & CUSTOMER SUPPORT	1	N/A	Service is contracted
	ACCOUNTING	1	0	
	IT INFORMATION SERVICES	2	N/A	Inter-Local Service; no staff on payroll
	IT OPERATIONS & SUPPORT			
	CUSTOMER CARE	1	N/A	No central customer care center
	COMMUNITY AFFAIRS & PLANNING	0	0	
EQUIPMENT MANAGEMENT	2	1		
FACILITIES MAINTENANCE	1	0		

\*0 = Less than .5 FTE/10,000 CITIZENS

COLORADO SPRINGS	PROGRAM PER 10,000 CITIZENS	TULSA	COLORADO SPRINGS	NOTES
MUNICIPAL COURT	M.C. OPERATIONS	0	0	
	M.C. SERVICES	1	1	
CULTURAL DEVELOPMENT & RECREATION	PARKS & REC COMMUNITY CENTERS	1	2	
	PARKS & REC GENERAL SERVICES	2	2	
	PAC CUSTOMER SERVICE	0	N/A	No comparable venue
SOCIAL & ECONOMIC DEVELOPMENT	MOED GENERAL SUPPORT	0	0	
	ANIMAL WELFARE	1	N/A	Services are contracted
	PLANNING	0	1	
	WIN LIASION SERVICES	0	0	
	WIN FIELD INVESTIGATIONS	0	0	
	WIN HOUSING	0	0	
	PERMITTING SERVICES	1	0	
	INSPECTION SERVICES	1	N/A	Not provided by Colorado Springs
PUBLIC WORKS & TRANSPORTATION	DESIGN ENGINEERING	1	1	
	CAPITAL PROJECT ADMINISTRATION	1	1	
	FIELD ENGINEERING	2	N/A	Not provided by Colorado Springs
	TRAFFIC CONTROL	1	1	
	STREET MAINTENANCE	2	1	
	REFUSE OPERATIONS	1	N/A	Not provided by Colorado Springs
	WATER QUALITY ASSURANCE	1	N/A	Not provided by Colorado Springs
	WATER SUPPLY SYSTEMS	3	N/A	Not provided by Colorado Springs
	WATER DISTRIBUTION SYSTEMS	6	N/A	Not provided by Colorado Springs
	SURFACE DRAINAGE/VEGETATION MAINT	3	1	
	WATER POLUTION CONTROL	3	N/A	Not provided by Colorado Springs
	SEWER OPERATIONS & MAINTENANCE	3	N/A	Not provided by Colorado Springs
	ADMINISTRATIVE & SUPPORT SERVICES	LEGAL SERVICES	1	1
CIVIL SERVICE		1	1	Programs combined for comparison
HR COMPENSATION/CLASSIFICATION				
HR INSURANCE & RETIREMENT				
HR SAFETY & TRAINING/WORKER'S COMP				
PURCHASING		1	0	
TREASURY		0	0	
BUDGET & PLANNING		1	0	
CITY CLERK'S OFFICE		0	0	
UTILITIES BILLING & CUSTOMER SUPPORT		1	N/A	Not provided by Colorado Springs
ACCOUNTING		1	1	
IT INFORMATION SERVICES		1	1	
IT OPERATIONS & SUPPORT		1	1	
CUSTOMER CARE		1	N/A	Not provided by Colorado Springs
COMMUNITY AFFAIRS & PLANNING		0	0	
EQUIPMENT MANAGEMENT		2	N/A	Not provided by Colorado Springs
FACILITIES MAINTENANCE	1	N/A	Services are contracted	

\*0 = Less than .5 FTE/10,000 CITIZENS

New Orleans, Louisiana	PROGRAM PER 10,000 CITIZENS	TULSA	NEW ORLEANS	NOTES
<b>MUNICIPAL COURT</b>	M.C. OPERATIONS	0	N/A	Service scope too different to compare
	M.C. SERVICES	1	N/A	
<b>CULTURAL DEVELOPMENT &amp; RECREATION</b>	PARKS & REC COMMUNITY CENTERS	1	4	
	PARKS & REC GENERAL SERVICES	2	4	
	PAC CUSTOMER SERVICE	0	N/A	No comparable venue
<b>SOCIAL &amp; ECONOMIC DEVELOPMENT</b>	MOED GENERAL SUPPORT	0	0	
	ANIMAL WELFARE	1	N/A	Service not provided by City
	PLANNING	0	1	
	WIN LIASION SERVICES	0	1	
	WIN FIELD INVESTIGATIONS	0	1	
	WIN HOUSING	0	1	
	PERMITTING SERVICES	1	1	
	INSPECTION SERVICES	1	1	
<b>PUBLIC WORKS &amp; TRANSPORTATION</b>	DESIGN ENGINEERING	1	0	
	CAPITAL PROJECT ADMINISTRATION	1	1	
	FIELD ENGINEERING	2	1	
	TRAFFIC CONTROL	1	1	
	STREET MAINTENANCE	2	0	
	REFUSE OPERATIONS	1	1	
	WATER QUALITY ASSURANCE	1	N/A	Service not provided by City
	WATER SUPPLY SYSTEMS	3	N/A	
	WATER DISTRIBUTION SYSTEMS	6	N/A	
	SURFACE DRAINAGE/VEGETATION MAINT	3	N/A	
	WATER POLUTION CONTROL	3	N/A	
	SEWER OPERATIONS & MAINTENANCE	3	N/A	
<b>ADMINISTRATIVE &amp; SUPPORT SERVICES</b>	LEGAL SERVICES	1	2	
	CIVIL SERVICE	1	1	Services combined for comparison
	HR COMPENSATION/CLASSIFICATION			
	HR INSURANCE & RETIREMENT			
	HR SAFETY & TRAINING/WORKER'S COMP			
	PURCHASING	1	0	
	TREASURY	0	1	
	BUDGET & PLANNING	1	1	
	CITY CLERK'S OFFICE	0	0	
	UTILITIES BILLING & CUSTOMER SUPPORT	1	N/A	Service not provided by City
	ACCOUNTING	1	1	
	IT INFORMATION SERVICES	2	1	Services combined for comparison
	IT OPERATIONS & SUPPORT			
	CUSTOMER CARE	1	0	
	COMMUNITY AFFAIRS & PLANNING	0	0	
	EQUIPMENT MANAGEMENT	2	1	
FACILITIES MAINTENANCE	1	2		

\*0 = Less than .5 FTE/10,000 CITIZENS