



A Comparison of County Finances by Size Groupings

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Introduction

County offices annually go through the General Fund budget process and decide how limited funds will be allocated among numerous county services. Budgeting can be a stressful process and county officials often search for guidelines and information that is helpful to them. A common practice is to compare one county to other counties of similar size (in terms of population and/or taxable value). Revenue and expenditure data for each county in Oklahoma is published annually by the Oklahoma Cooperative Extension Service. These data allow one-to-one county comparisons. However, little information has been published that examines county revenues and expenditures by size groups. This report provides a stratification of county revenues and expenditures by two size variables: (1) population and (2) net assessed (taxable) value. This information will aid comparison and contrast of counties, especially at budget time.

Stratification or dividing the state's counties into size groups is necessary because of the wide range of population sizes and the economic and geographic diversity encountered across Oklahoma. Stratification by (1) population and (2) net assessed value is reasonably accomplished for all but three counties. Tulsa, Oklahoma and Cleveland counties are by far the most populous and the wealthiest in terms of total assessed value. These distinctions make them unique in comparison to the other 74 counties. Because of the great difference that exists, this report excludes Tulsa, Oklahoma and Cleveland counties.

County Rankings

Table 1 ranks the remaining 74 counties in order of increasing population size. The 2021 assessed value (2022 Fiscal Year) is also shown in the table along with assessed value per capita. Table 2 ranks these 74 counties in order of increasing assessed value. Each county's population and assessed value per capita is also presented. It is interesting to compare a county's place in Table 1 with its place in Table 2. For example, Harmon County has the next to smallest population (Table 1) and has the smallest net assessed value (Table 2). On the other hand, Cimarron County has the smallest population but is listed seventh in Table 2. One could surmise from this that Harmon County has a relatively small number of people and a relatively

small tax base. Cimarron County has relatively few people but relatively more assessed value per person. Beaver County is even more pronounced in this regard. Beaver is ranked eighth smallest in population, but is ranked 35th in assessed value. Generally speaking, the greater the tax base (assessed value), the easier it is for county government services to be provided at adequate levels and quality to the citizens.

Since the ad valorem tax is so important in financing county government, counties with larger assessed valuations and valuation per capita can more easily finance county government services. Counties with smaller assessed values and smaller populations will tend to have a greater challenge in providing minimal levels of county services. Tables 3-6 support these findings.

Stratification

Stratification of counties was performed in such a way as to have several counties in each group and to make the groups cover a reasonably similar range of population or assessed value. Four population groups were selected: (1) Group I – populations up to 10,000; (2) Group II – populations of 10,000 to 20,000; (3) Group III – populations of 20,000 to 45,000; and, (4) Group IV – populations of 45,000 to 170,000. For assessed value, five groups were selected; (1) Group I – assessed values of up to \$100 million; (2) Group II - \$100 to \$180 million; (3) Group III – assessed values \$180 to \$300 million; (4) Group IV - \$300 to \$500 million; and (5) Group V - \$500 million to \$2,000 million. Tables 3-10 show the average amounts of several revenue and expenditure categories for the 74 counties altogether and for each stratification grouping. Tables 3-4 contain the General Fund averages for all 74 counties and for each of the population groups. Tables 5-6 contain the General Fund averages for each of the assessed value groups. Tables 7-10 represent the Highway and Cash Fund averages for all 74 counties and for each population group. Tables 4, 6 and 10 provide per capita averages, while Table 8 provides per road mile averages.

General Fund by Population

Average cash surplus (carry-over), revenue streams and expenditures for all 74 counties and for each of the

four populations groups are shown in Table 3. Beginning cash surplus plus total revenue equals the total dollars available for financing county General Fund activities. This is labeled Total Revenue and Cash Balance in Table 3. End of Year Cash Surplus and population averages are also included. Notice that the average population of each group is roughly one-half of the next larger group.

It is important to note that Total Revenue and Total Revenue and Cash Balance do not necessarily represent all available dollars. Counties also have “surplus transferred from prior year,” consisting of cancelled warrants and liabilities. Counties do not usually budget these funds. Because surplus transferred from prior year is not included in the table, Total Revenue and Cash Balance minus Total Expenditures does not equal End-of-Year Cash Surplus. As expected, Table 3 shows that, generally, the larger the population of a county, the larger its county government is in terms of revenue and expenditures. Notice that the averages for Counties 74 (all 74 counties) are most similar to the averages in the 20,000 to 45,000 population group. For all groups, ad valorem revenues are clearly the greatest source of financing, varying from \$1,162,087 for Group I to \$6,612,600 for Group IV.

Expenditure patterns are quite consistent across population groups. For example, county sheriff expenditures are between 19.4% to 22.2% of expenditures for all four groups. General government (including maintenance and operation, insurance and employee benefits, and workers compensation) varies between 13.0% and 18.5% of expenditures. County sheriff and general government comprise almost half of general fund expenditures for the average county.

The importance of stratifying county government expenditures and revenues becomes clear when examining Table 4. Revenues and expenditures per person are significantly larger in the smaller counties, especially Group I. Contrast the revenues per person in all counties (Counties *74) with revenues per person in Group I. An average \$229.89 in ad valorem taxes is paid by each person in counties with less than 10,000 people, versus an average \$139.63 for all counties. An average \$38.85 per person in county sales taxes are collected in Group I counties versus \$22.91 per capita for all counties. Total revenue (largely taxes) per person in Group I (\$389.69) is 69% more than the aggregate average (\$231.07). The same is also true of total expenditures. These numbers suggest that either small counties collect and spend too much on county government or that there is a basic, fixed cost associated with providing a basic set of county services and small counties have fewer people to spread that cost among. Most likely, the latter explanation more truly describes the situation.

This phenomenon is called economies of size. Economies of size can be defined as a reduction in cost per person (average cost) because resources are used more intensively, that is, the same building, piece of office equipment, computer, and such can be used to serve more people. Another way of saying this is that a resource (such as a computer) is more fully utilized. Economies of size are exhibited in that the amount of additional resources necessary for each additional person is smaller. For example, one sheriff patrol car costing \$55,000 might serve the needs of a 6,000 person county or the same car with

just a little more maintenance might serve the needs of an 8,000 person county. Thus, the cost for the additional 2,000 people is much smaller per person.

General Fund by Assessed Value

Average revenues and expenditures of the five assessed value groups show that the larger the county (in terms of assessed value), the larger the revenues and expenditures (Table 5).

Interestingly, in the detailed entries for total revenue, like ad valorem, county clerk fees, motor vehicle fees, and interests on investment, the larger the assessed value the larger the amount. But the sales tax receipts show a somewhat opposite trend. The higher the assessed value, the smaller the amount.

Looking at expenditures again, sheriff and general government are largest, but Other Expenditures are also relatively large. Sales tax accounts likely explain this. Sales tax accounts vary from county to county depending upon on votes of the people.

Table 6 shows per capita revenues and expenditures by assessed value group. We find much variation from group to group. Generally, Group IV is in sharp contrast to the other groups in per capita revenue.

Generally speaking, expenditures per capita increase from Group I to Group III but drop-off for Groups IV and V. Focusing on the Sheriff account, expenditures increase from Group I (\$44.45) to Group III (\$62.33) per capita. With a sharp decline in Group IV (\$29.39), it increases somewhat for Group V (\$34.82). Several other accounts have a similar sharp decline in Group IV from smaller to larger counties. This may indicate the economies of size mentioned earlier. Counties like Woods, Major, Dewey, Blaine, Beaver and Grant have smaller populations but relatively larger expenditures. As a result, the average per capita expenditures of Group I, II and III are higher than Group IV and V.

Finally, please note the change in Cash Surplus from beginning to end of year. Cash Surplus may better be labeled Cash Fund Balance. It is simply the amount of unencumbered money at a point in time. The change in cash balance is found by taking beginning cash, adding revenues then subtracting expenditures (including liabilities). The remainder is the ending cash balance. Average cash balances of each group tend to stay around the same level over time. This is expected.

Highway Fund by Road Miles

Tables 7 and 8 represent the County Highway Fund Average Cash Balance, Revenues and Total Expenditure for 74 counties and by population group. While the General Fund and Cash Funds are presented showing averages per capita, the Highway Fund is presented as average dollars per road mile in Table 8.

At least two observations are made from the information in these tables. First, Group II seems to be at a relative disadvantage compared to the other three groups. Both the total revenue and the total expenditures are lower in Group II. The major recurring revenue sources – diesel, gasoline, special, motor vehicle license and registration taxes are all smallest (on average) in Group II. Smaller population (Group I) counties such as Alfalfa, Beaver, Cimarron, Ellis, Grant, Kiowa and Woods have relatively large oil and gas production. This

boosts the average gross production tax revenue among the Group I counties. Second, Group II has (on average) only 856 county road miles whereas Groups I, III and IV (Table 8) all have over 1,100 on average. The number of road miles is a major factor in the allocation of diesel, gasoline and motor vehicle taxes. Population is another major factor, hence Groups III and IV get relatively larger shares of these taxes for this reason as well.

Table 8 indicates that total revenue per certified mile of county road varies from \$3,935.24 in Group I to \$6,731.56 in Group IV. The average is \$4,970.87. Total expenditures vary from \$3,218.47 in Group I to \$5,907.64 in Group IV. Ending cash balance per mile appreciably increases from beginning to end of year.

Cash Funds by Population

Average cash revenues and expenditures for all 74 counties and the four population groups are represented in Tables 9 and 10. When studying Table 9, it is apparent that average revenues and expenditures are directly correlated with population. Average Total Revenue ranges from \$2,419,333 in Group I to \$19,593,504 in Group IV, and total expenditures range from \$2,683,450 in Group I to \$13,902,569 in Group IV. All Others is quite large due to American Rescue Plan Act (ARPA), Use Tax Cash, Sales Tax Cash Jail Maintenance, Sales Tax Cash Roads and Bridges and Sales Tax Cash Rural Fire for the 2022 fiscal year.

Table 10 represents per capita group averages of revenues and expenditures by fund. This shows an inverse relationship to population. Group I has the largest total revenue and expenditures at \$422.14 and \$468.22 per capita, respectively, and Group IV has the lowest at \$275.18 and \$195.25, respectively. Sheriff Service Fee, County Bridge and Road Improvement and Resale Property are the dominant Cash Funds enumerated in the table.

Summary and Conclusions

In the current economic and institutional environment in Oklahoma, county government in smaller counties (in terms of population and taxable value) collect and expend significantly larger amounts per capita to finance county General Fund and cash fund activities. Larger counties seem to benefit from economies of size in the provision of county government services. Counties depend most heavily on ad valorem (property) and sales taxes. Citizens vote on local sales taxes so, it is assumed that they are willing to pay the price in order to maintain a certain set of county government services. Highway funding depends on formulas for allocation of state taxes and amounts per mile of road are similar across size groups, yet increase with increasing population.

Table 1. County Population and Net Assessed Value in Order of Ascending Population, Fiscal Year 2022

County	Population	Assessed Value	Assessed Value Per Capita	#	County	Population	Assessed Value	Assessed Value Per Capita	
1	Cimarron	2,252	71,241,833	31,635	38	Woodward	19,990	328,025,727	16,409
2	Harmon	2,428	23,341,191	9,613	39	Texas	20,495	320,424,791	15,634
3	Harper	3,129	68,301,231	21,825	40	Beckham	22,009	266,723,286	12,119
4	Roger Mills	3,320	146,357,046	44,083	41	Seminole	23,351	199,215,980	8,531
5	Ellis	3,657	120,044,623	32,826	42	Jackson	24,556	173,602,461	7,070
6	Grant	4,124	238,138,596	57,745	43	Garvin	25,713	329,017,196	12,796
7	Dewey	4,401	211,996,004	48,170	44	Caddo	26,198	249,857,589	9,537
8	Beaver	5,016	223,647,874	44,587	45	Custer	27,886	353,870,619	12,690
9	Coal	5,313	169,553,173	31,913	46	Ottawa	30,338	198,162,303	6,532
10	Jefferson	5,389	58,093,095	10,780	47	McCurtain	30,931	363,016,617	11,736
11	Cotton	5,477	40,164,569	7,333	48	Lincoln	34,188	552,190,898	16,152
12	Greer	5,547	31,011,110	5,591	49	Okmulgee	36,990	230,854,466	6,241
13	Alfalfa	5,637	138,711,421	24,607	50	Pontotoc	38,141	352,721,574	9,248
14	Tillman	6,977	54,635,925	7,831	51	Mayes	39,589	1,163,312,417	29,385
15	Major	7,502	181,089,525	24,139	52	Sequoyah	39,667	229,439,639	5,784
16	Kiowa	8,345	95,359,728	11,427	53	Delaware	41,413	503,334,907	12,154
17	Blaine	8,409	226,458,802	26,931	54	Pittsburg	43,613	445,867,621	10,223
18	Woods	8,587	239,132,764	27,848	55	Kay	43,668	625,222,028	14,318
19	Nowata	9,483	75,742,627	7,987	56	Stephens	43,710	415,086,434	9,496
20	Latimer	9,630	72,415,790	7,520	57	McClain	45,306	437,538,987	9,657
21	Love	10,218	135,430,530	13,254	58	Osage	45,839	456,229,018	9,953
22	Johnston	10,406	174,167,240	16,737	59	Cherokee	48,098	257,069,923	5,345
23	Washita	10,732	145,407,221	13,549	60	Bryan	48,182	465,824,800	9,668
24	Pushmataha	10,769	88,639,886	8,231	61	Carter	48,510	640,154,313	13,196
25	Noble	10,896	267,478,844	24,548	62	LeFlore	48,907	306,904,444	6,275
26	Okfuskee	11,134	86,905,199	7,805	63	Logan	51,933	456,587,107	8,792
27	Haskell	11,641	72,584,825	6,235	64	Washington	53,242	417,521,125	7,842
28	Hughes	13,407	193,913,888	14,464	65	Grady	56,658	842,238,879	14,865
29	Murray	13,672	176,376,639	12,901	66	Garfield	61,920	777,238,244	12,552
30	Craig	14,123	105,162,542	7,446	67	Muskogee	66,354	573,757,185	8,647
31	Atoka	14,262	116,708,940	8,183	68	Creek	72,699	653,926,719	8,995
32	Choctaw	14,358	86,904,625	6,053	69	Pottawatomie	73,533	471,368,509	6,410
33	Kingfisher	15,293	531,509,874	34,755	70	Payne	82,794	1,027,265,734	12,407
34	Pawnee	15,757	105,990,484	6,727	71	Wagoner	86,644	755,551,115	8,720
35	Marshall	15,882	173,370,720	10,916	72	Rogers	98,836	1,109,290,973	11,224
36	McIntosh	19,451	154,502,293	7,943	73	Comanche	123,046	779,494,952	6,335
37	Adair	19,567	110,984,001	5,672	74	Canadian	169,149	1,937,123,319	11,452

All counties except Oklahoma, Tulsa and Cleveland Counties. These three are excluded because their sheer size skews the statistics presented in Tables 3-10.

Table 2. County Population and Ned Assessed Value in Order of Ascending Net Assessed Valuation, Fiscal Year 2022

	County	Population	Assessed Value	Assessed Value Per Capita	#	County	Population	Assessed Value	Assessed Value Per Capita
1	Harmon	2,428	23,341,191	9,613	38	Okmulgee	36,990	230,854,466	6,241
2	Greer	5,547	31,011,110	5,591	39	Grant	4,124	238,138,596	57,745
3	Cotton	5,477	40,164,569	7,333	40	Woods	8,587	239,132,764	27,848
4	Tillman	6,977	54,635,925	7,831	41	Caddo	26,198	249,857,589	9,537
5	Jefferson	5,389	58,093,095	10,780	42	Charokee	48,098	257,069,923	5,345
6	Harper	3,129	68,301,231	21,828	43	Beckham	22,009	266,723,286	12,119
7	Cimarron	2,252	71,241,833	31,635	44	Noble	10,896	267,478,844	24,548
8	Latimer	9,630	72,415,790	7,520	45	LeFlore	48,907	306,904,444	6,275
9	Haskell	11,641	72,584,825	6,235	46	Texas	20,495	320,424,791	15,634
10	Nowata	9,483	75,742,627	7,987	47	Woodward	19,990	328,025,727	16,409
11	Choctaw	14,358	86,904,625	6,053	48	Garvin	25,713	329,017,196	12,796
12	Okfuskee	11,134	86,905,199	7,805	49	Pontotoc	38,141	352,721,574	9,248
13	Pushmataha	10,769	88,639,886	8,231	50	Custer	27,886	353,870,619	12,690
14	Kiowa	8,345	95,359,728	11,427	51	McCurtain	30,931	363,016,617	11,736
15	Craig	14,123	105,162,542	7,446	52	Stephens	43,710	415,086,434	9,496
16	Pawnee	15,757	105,990,484	6,727	53	Washington	53,242	417,521,125	7,842
17	Adair	19,567	110,984,001	5,672	54	McClain	45,306	437,538,987	9,657
18	Atoka	14,262	116,708,940	8,183	55	Pittsburg	43,613	445,867,621	10,223
19	Ellis	3,657	120,044,623	32,826	56	Osage	45,839	456,229,018	9,953
20	Love	10,218	135,430,530	13,254	57	Logan	51,933	456,587,107	8,792
21	Alfalfa	5,637	138,711,421	24,607	58	Bryan	48,182	465,824,800	9,668
22	Washita	10,732	145,407,221	13,549	59	Pottawatomie	73,533	471,368,509	6,410
23	Roger Mills	3,320	146,357,046	44,083	60	Delaware	41,413	503,334,907	12,154
24	McIntosh	19,451	154,502,293	7,943	61	Kingfisher	15,293	531,509,874	34,755
25	Coal	5,313	169,553,173	31,913	62	Lincoln	34,188	552,190,898	16,152
26	Marshall	15,882	173,370,720	10,916	63	Muskogee	66,354	573,757,185	8,647
27	Jackson	24,556	173,602,461	7,070	64	Kay	43,668	625,222,028	14,318
28	Johnston	10,406	174,167,240	16,737	65	Carter	48,510	640,154,313	13,196
29	Murray	13,672	176,376,639	12,901	66	Creek	72,699	653,926,719	8,995
30	Major	7,502	181,089,525	24,139	67	Wagoner	86,644	755,551,115	8,720
31	Hughes	13,407	193,913,888	14,464	68	Garfield	61,920	777,238,244	12,552
32	Ottawa	30,338	198,162,303	6,532	69	Comanche	123,046	779,494,952	6,335
33	Seminole	23,351	199,215,980	8,531	70	Grady	56,658	842,238,879	14,865
34	Dewey	4,401	211,996,004	48,170	71	Payne	82,794	1,027,265,734	12,407
35	Beaver	5,016	223,647,874	44,587	72	Rogers	98,836	1,109,290,973	11,224
36	Blaine	8,409	226,458,802	26,931	73	Mayes	39,589	1,163,312,417	29,385
37	Sequoyah	39,667	229,439,639	5,784	74	Canadian	169,149	1,937,123,319	11,452

Table 3. County General Fund Average Cash Balance, Revenues and Expenditures, Average Overall and by Population Group, Fiscal Year 2022

		Group I 0-10,000	Group II 10-20,000	Group III 20-45,000	Group IV* 45-170,000
Number of Counties	Counties*74	20	18	18	18
Item	(Dollars)				
General Fund					
Beginning Cash Surplus	3,462,955	2,936,609	2,720,567	3,395,403	4,857,725
Revenues:					
Ad Valorem	3,204,922	1,162,087	1,590,948	3,681,033	6,612,600
County Clerk Fees	206,192	57,948	93,614	224,775	464,902
Motor Vehicle Fees	45,850	9,730	23,229	54,275	100,177
Interest on Investments	44,212	46,971	22,702	42,018	64,850
Sales Tax Receipts	313,806	235,037	541,873	268,277	218,789
Other Revenue	937,208	497,498	905,373	844,448	1,550,370
Total Revenue	4,752,190	2,009,273	3,177,739	5,114,827	9,011,689
Total Revenues and Cash Balance	8,215,145	4,945,882	5,898,306	8,510,230	13,869,414
Expenditures:					
District Attorney	22,074	3,253	10,287	34,039	42,810
County Sheriff	934,803	397,729	541,959	949,641	1,909,558
County Treasurer	169,258	105,171	125,412	199,685	253,884
County Commissioners	227,183	70,113	157,257	364,049	334,767
OK Coop. Extension	54,965	8,481	9,091	89,911	117,540
County Clerk	275,845	141,754	176,502	308,829	491,196
Court Clerk	249,757	115,560	142,772	269,547	486,061
County Assessor	196,874	93,594	108,789	237,432	359,157
Visual Inspection	287,354	113,441	186,092	299,911	569,296
General Government	764,406	284,905	350,546	884,077	1,591,375
Excise/ Equal,	3,705	2,691	3,675	3,766	4,801
County Election	119,431	66,576	81,122	126,108	209,789
Other Expenditures	1,160,397	563,865	794,666	1,125,003	2,224,333
Total Expenditures	4,466,053	1,967,134	2,688,170	4,891,999	8,594,464
End of Year Cash Surplus	3,754,662	2,978,751	3,206,961	3,620,142	5,299,008
Average Population	30,274	5,731	13,975	32,914	71,203

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

Table 4. Per Capita County General Fund Average Cash Balance, Revenues, and Expenditures, Average Overall and by Population Group, Fiscal Year 2022

		Group I 0-10,000	Group II 10-20,000	Group III 20-45,000	Group IV* 45-170,000
Number of Counties	Counties*74	20	18	18	18
Item	(Dollars)				
General Fund					
Beginning Cash Surplus	231.23	523.00	193.97	104.37	71.16
Revenues:					
Ad Valorem	139.63	229.89	115.52	110.53	92.55
County Clerk Fees	7.86	11.18	6.64	6.76	6.47
Motor Vehicle Fees	1.61	1.70	1.66	1.65	1.41
Interest on Investments	3.96	11.27	1.52	1.32	0.91
Sales Tax Receipts	22.91	38.85	39.45	7.44	4.13
Other Revenue	55.11	96.80	66.92	26.62	25.47
Total Revenue	231.07	389.69	231.72	154.34	130.93
Total Revenues and Cash Balance	462.30	912.69	425.68	258.71	202.09
Expenditures:					
District Attorney	0.79	0.70	0.84	0.96	0.70
County Sheriff	44.80	79.38	40.14	29.17	26.66
County Treasurer	10.54	21.50	9.33	6.42	3.68
County Commissioners	9.97	12.74	10.80	10.53	5.51
OK Coop. Extension	1.59	1.58	0.59	2.59	1.60
County Clerk	14.84	27.89	13.08	9.77	7.17
Court Clerk	12.47	23.04	10.35	8.53	6.77
County Assessor	10.08	18.84	8.01	7.43	5.06
Visual Inspection	13.28	20.96	13.38	9.36	8.55
General Government	35.49	63.84	25.46	27.15	22.34
Excise/ Equal,	0.26	0.55	0.27	0.12	0.07
County Election	6.81	13.56	5.99	3.86	3.09
Other Expenditures	55.86	97.63	57.69	31.79	31.69
Total Expenditures	216.78	382.21	195.94	147.68	122.89
End of Year Cash Surplus	245.61	530.48	229.55	111.07	79.70
Average Population	30,274	5,731	13,975	32,914	71,203

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

Table 5. County General Fund Average Cash Balance, Revenues, and Expenditures, by Assessed Value Group, Fiscal Year 2022

	Group I 0-100 millions	Group II 100-180 millions	Group III 180-300 millions	Group IV 300-500 millions	Group V* 500-2,000 millions
Number of Counties	14	15	15	15	15
<i>Item</i>	<i>(Dollars)</i>				
General Fund					
Beginning Cash Surplus	689,934	2,014,479	4,294,100	3,242,494	6,888,901
Revenues:					
Ad Valorem	634,797	1,362,583	2,117,844	3,809,360	7,928,683
County Clerk Fees	49,425	85,175	126,289	286,951	472,670
Motor Vehicle Fees	12,819	20,343	32,309	61,018	100,558
Interest on Investments	22,290	26,532	49,784	39,138	81,854
Sales Tax Receipts	224,823	509,672	342,556	267,314	218,734
Other Revenue	394,982	790,423	794,070	1,072,405	1,598,012
Total Revenue	1,229,135	2,794,727	3,462,852	5,536,187	10,400,510
Total Revenues and Cash Balance	2,029,069	4,809,207	7,756	8,778,681	17,289,411
Expenditures:					
District Attorney	3,078	5,320	11,859	38,580	50,268
County Sheriff	283,304	470,486	648,410	1,122,700	2,105,682
County Treasurer	87,795	123,847	143,706	208,045	277,465
County Commissioners	11,822	178,474	201,338	323,373	406,553
OK Coop. Extension	1,333	16,696	26,945	80,596	145,678
County Clerk	100,688	176,273	236,323	348,148	506,117
Court Clerk	91,162	120,533	223,684	292,712	510,122
County Assessor	73,323	97,945	165,886	257,421	381,559
Visual Inspection	106,847	184,207	195,269	374,286	564,127
General Government	215,320	379,543	576,331	991,403	1,622,829
Excise/ Equal,	2,801	3,642	3,081	4,208	4,734
County Election	63,431	76,681	97,905	159,826	195,577
Other Expenditures	180,516	875,503	796,405	1,002,485	2,881,748
Total Expenditures	1,221,419	2,709,149	3,327,143	5,203,783	9,652,461
End of Year Cash Surplus	808,402	2,095,550	4,429,809	3,606,206	7,636,927
Average Population	7,611	12,437	19,266	41,161	69,384

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

Table 6. Per Capita County General Fund Average Cash Balance, Revenues, and Expenditures, by Assessed Value Group, Fiscal Year 2022

	Group I 0-100 millions	Group II 100-180 millions	Group III 180-300 millions	Group IV 300-500 millions	Group V* 500-2,000 millions
Number of Counties	14	15	15	15	15
<i>Item</i>	<i>(Dollars)</i>				
General Fund					
Beginning Cash Surplus	106.58	254.12	536.54	89.19	161.40
Revenues:					
Ad Valorem	104.68	156.95	198.17	100.79	135.22
County Clerk Fees	6.92	9.54	8.44	7.22	7.10
Motor Vehicle Fees	1.69	1.65	1.70	1.52	1.49
Interest on Investments	7.11	4.42	5.83	1.26	1.38
Sales Tax Receipts	26.92	34.93	42.32	5.13	5.51
Other Revenue	56.90	82.91	71.67	26.54	37.66
Total Revenue	204.22	290.40	328.13	142.46	188.37
Total Revenues and Cash Balance	310.80	544.52	864.67	231.65	349.77
Expenditures:					
District Attorney	0.35	0.49	1.20	0.93	0.97
County Sheriff	44.45	52.99	62.33	29.39	34.82
County Treasurer	14.26	14.88	12.91	5.86	5.03
County Commissioners	1.20	15.73	15.37	8.97	8.01
OK Coop. Extension	0.40	1.38	1.82	2.13	2.15
County Clerk	15.78	20.39	20.30	9.50	8.29
Court Clerk	15.20	14.25	17.04	7.87	8.15
County Assessor	12.46	12.14	12.82	6.97	6.15
Visual Inspection	14.81	18.11	14.64	9.58	9.34
General Government	35.37	51.12	42.04	23.06	25.83
Excise/ Equal,	0.43	0.41	0.27	0.12	0.08
County Election	10.73	8.43	7.95	4.01	3.21
Other Expenditures	27.16	79.86	98.18	24.84	47.34
Total Expenditures	192.60	290.18	306.88	133.22	159.38
End of Year Cash Surplus	118.25	254.06	557.79	99.07	190.39
Average Population	7,611	12,437	19,266	41,161	69,384

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

Table 7. County Highway Fund Average Cash Balance, Revenues, and Total Expenditures, Average Overall and by Population Group, Fiscal Year 2022

		Group I 0-10,000 20	Group II 10-20,000 18	Group III 20-45,000 18	Group IV* 45-170,000 18
Number of Counties	Counties*74				
<i>Item</i>		<i>(Dollars)</i>			
Highway Fund					
Adjusted Cash Balance	3,291,961	3,545,404	3,043,225	2,969,069	3,581,987
Revenues:					
Gross Production Tax	1,558,220	1,220,020	1,291,961	1,311,263	2,447,214
Diesel Excise Tax	392,179	324,853	285,904	439,799	525,640
Gasoline Excise Tax	1,063,626	916,407	834,400	1,182,453	1,337,601
Special Fuel Tax	150.86	125.01	112.87	168.60	199.83
Motor Vehicle Tax	1,613,756	1,446,883	1,244,717	1,832,935	1,949,030
Cash Transferred from Prior Years**	118,584	52,937	54,406	52,593	321,695
Other Revenue	582,112	443,887	343,268	785,880	770,772
Total Revenue	5,328,628	4,405,113	4,054,769	5,605,091	7,352,150
Total Revenues and Cash Balance	8,620,589	7,950,517	7,097,994	8,574,161	10,934,138
Total Expenditures	4,549,253	3,605,047	3,345,158	4,818,885	6,532,833
End-of-Year Cash Surplus	4,072,724	4,345,470	3,752,835	3,755,275	4,407,009
Average Population	30,274	5,731	13,975	32,914	71,203

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

**Cash Fund Balance Transferred from Prior Years

Table 8. Per Road Mile Highway Fund Average Cash Balance, Revenues, and Total Expenditures, Average Overall and by Population Group, Fiscal Year 2022

	Counties*74	Group I 0-10,000 20	Group II 10-20,000 18	Group III 20-45,000 18	Group IV* 45-170,000 18
Number of Counties					
Item	<i>(Dollars)</i>				
Highway Fund					
Adjusted Cash Balance	3,020.11	3,111.12	3,135.29	2,532.88	3,291.04
Revenues:					
Gross Production Tax	1,404.62	1,094.39	1,195.95	1,102.44	2,260.17
Diesel Excise Tax	377.19	299.08	367.33	366.05	484.99
Gasoline Excise Tax	1,009.31	819.37	1,038.30	975.20	1,225.47
Special Fuel Tax	0.14	0.11	0.15	0.14	0.18
Motor Vehicle Tax	1,520.59	1,290.33	1,529.08	1,507.46	1,781.06
Cash Transferred from Prior Years**	97.24	43.92	48.58	38.34	264.03
Other Revenue	561.78	388.02	513.63	649.11	715.66
Total Revenue	4,970.87	3,935.24	4,693.02	4,638.73	6,731.56
Total Revenues and Cash Balance	7,990.98	7,046.36	7,828.30	7,171.61	10,022.60
Total Expenditures	4,278.17	3,218.47	4,083.56	4,020.76	5,907.64
End of Year Cash Surplus	3,714.08	3,827.89	3,744.75	3,150.85	4,120.19
Average Population	1,102	1,159	856	1,254	1,132

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

**Cash Fund Balance Transferred from Prior Years

Table 9. County Cash Fund Revenue and Expenditures, Average Overall and by Population Group, Fiscal Year 2022

		Group I 0-10,000	Group II 10-20,000	Group III 20-45,000	Group IV* 45-170,000
Number of Counties	Counties*74	20	18	18	18
<i>Item</i>		<i>(Dollars)</i>			
Cash Revenues:					
Assessor Revolving Fund	3,957	2,401	3,156	5,962	4,483
County Clerk Mechanic Lien	28,928	8,515	15,844	41,270	52,351
County Clerk Preservation	88,983	26,551	41,775	95,252	199,292
County Bridge and Rd Improvement	560,333	379,247	476,077	734,830	671,299
Treasurer Mortgage Certification Fee	7,373	1,033	2,792	8,291	18,082
Resale Property	278,934	68,009	146,904	355,867	568,393
Sheriff Service Fee	510,267	155,284	402,886	685,269	837,072
All Others**	8,173,896	1,778,293	4,522,679	9,908,562	17,242,532
Total Revenue:	9,652,673	2,419,333	5,612,113	11,835,303	19,593,504
Cash Expenditures:					
Assessor Revolving Fund	3,520	1,583	2,069	6,627	4,017
County Clerk Mechanic Lien	20,773	15,626	11,895	27,898	32,046
County Clerk Preservation	47,805	11,556	33,552	61,609	88,532
County Bridge and Rd Improvement	442,249	323,233	356,789	565,809	536,390
Treasurer Mortgage Certification Fee	4,505	457	1,239	6,750	10,025
Resale Property	244,517	39,918	129,542	309,335	522,008
Sheriff Service Fee	441,342	157,153	365,195	508,358	766,237
All Others**	6,179,728	2,133,923	4,119,580	6,986,453	11,943,314
Total Expenditures	7,384,440	2,683,450	5,019,860	8,472,838	13,902,569
Population	30,274	5,731	13,976	32,914	71,203

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

**All Others is quite large due to American Rescue Plan Act (ARPA), Use Tax Cash, Sales Tax Cash Jail Maintenance, Sales Tax Cash Roads & Bridges, and Sales Tax Cash Rural Fire for 2022 fiscal year.

Table 10. County Cash Fund Revenue and Expenditures per Capita, Average Overall and by Population Group, Fiscal Year 2022

		Group I 0-10,000 20	Group II 10-20,000 18	Group III 20-45,000 18	Group IV* 45-170,000 18
Number of Counties	Counties*74				
<i>Item</i>		<i>(Dollars)</i>			
Cash Revenues:					
Assessor Revolving Fund	0.13	0.42	0.23	0.18	0.06
County Clerk Mechanic Lien	0.96	1.49	1.13	1.25	0.74
County Clerk Preservation	2.94	4.63	2.99	2.89	2.80
County Bridge and Rd Improvement	18.51	66.17	34.06	22.33	9.43
Treasurer Mortgage Certification Fee	0.24	0.18	0.20	0.25	0.25
Resale Property	9.21	11.87	10.51	10.81	7.98
Sheriff Service Fee	16.85	27.09	28.83	20.82	11.76
All Others**	269.99	310.29	323.60	301.04	242.16
Total Revenue:	318.84	422.14	401.56	359.58	275.18
Cash Expenditures:					
Assessor Revolving Fund	0.12	0.28	0.15	0.20	0.06
County Clerk Mechanic Lien	0.69	2.73	0.85	0.85	0.45
County Clerk Preservation	1.58	2.02	2.40	1.87	1.24
County Bridge and Rd Improvement	14.61	56.40	25.53	17.19	7.53
Treasurer Mortgage Certification Fee	0.15	0.08	0.09	0.21	0.14
Resale Property	8.08	6.97	9.27	9.40	7.33
Sheriff Service Fee	14.58	27.42	26.13	15.44	10.76
All Others**	204.12	372.34	294.76	212.42	167.74
Total Expenditures	243.92	468.22	359.18	257.42	195.25
Population	30,274	5,731	13,976	32,914	71,203

*All Oklahoma Counties except Oklahoma, Tulsa and Cleveland

**All Others is quite large due to American Rescue Plan Act (ARPA), Use Tax Cash, Sales Tax Cash Jail Maintenance, Sales Tax Cash Roads & Bridges and Sales Tax Cash Rural Fire for 2022 fiscal year.

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