

County Government
Financial Trends Report
for
Bryan County

Requested by
Bryan County Commissioners

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County Government Financial Trends Report for Bryan County

Introduction

The financial trends of Bryan County government are reviewed in this report.¹ The review covers fiscal years 1998-2011. General Fund total revenues and expenditures are presented in nominal (actual) and real (inflation adjusted²) dollars. General Fund expenditure accounts are delineated. General Fund expenditures are also reported per capita to give an estimate of the average cost of county services for each citizen. Assessed values of real, personal, and public service property classes are presented, as well as, other sources of General Fund revenues.

Total Road Cash Fund revenues and expenditures are presented in actual and inflation adjusted dollars. Trends in the primary revenue sources are analyzed. Road expenditures per mile of road are reported in order to aid analysis of the cost of providing and maintaining county roads.

Summary and Conclusions

- **General Fund revenues** rose 118.14% between fiscal years 1998 and 2011. At the same time, prices (inflation) increased 32.41% (as measured by the GDP implicit price deflator).
- **General Fund expenditures** rose 93.00%.

General Fund property tax revenues rose 186.85% over the period. Ad valorem revenues made up 71% of General Fund revenues in fiscal year 2011.

General Fund revenues from “all other sources” increased 26.18% over the study period.

- **Road Funds revenues** increased 42.77% between fiscal years 1998 and 2011. This is less than the 32.41% inflation.
- **Road Funds expenditures** grew 78.88% from 1998 to 2011. Expenditures per mile of road rose by 84.62%.

Road Funds revenues from gross production and diesel taxes rose faster than inflation.

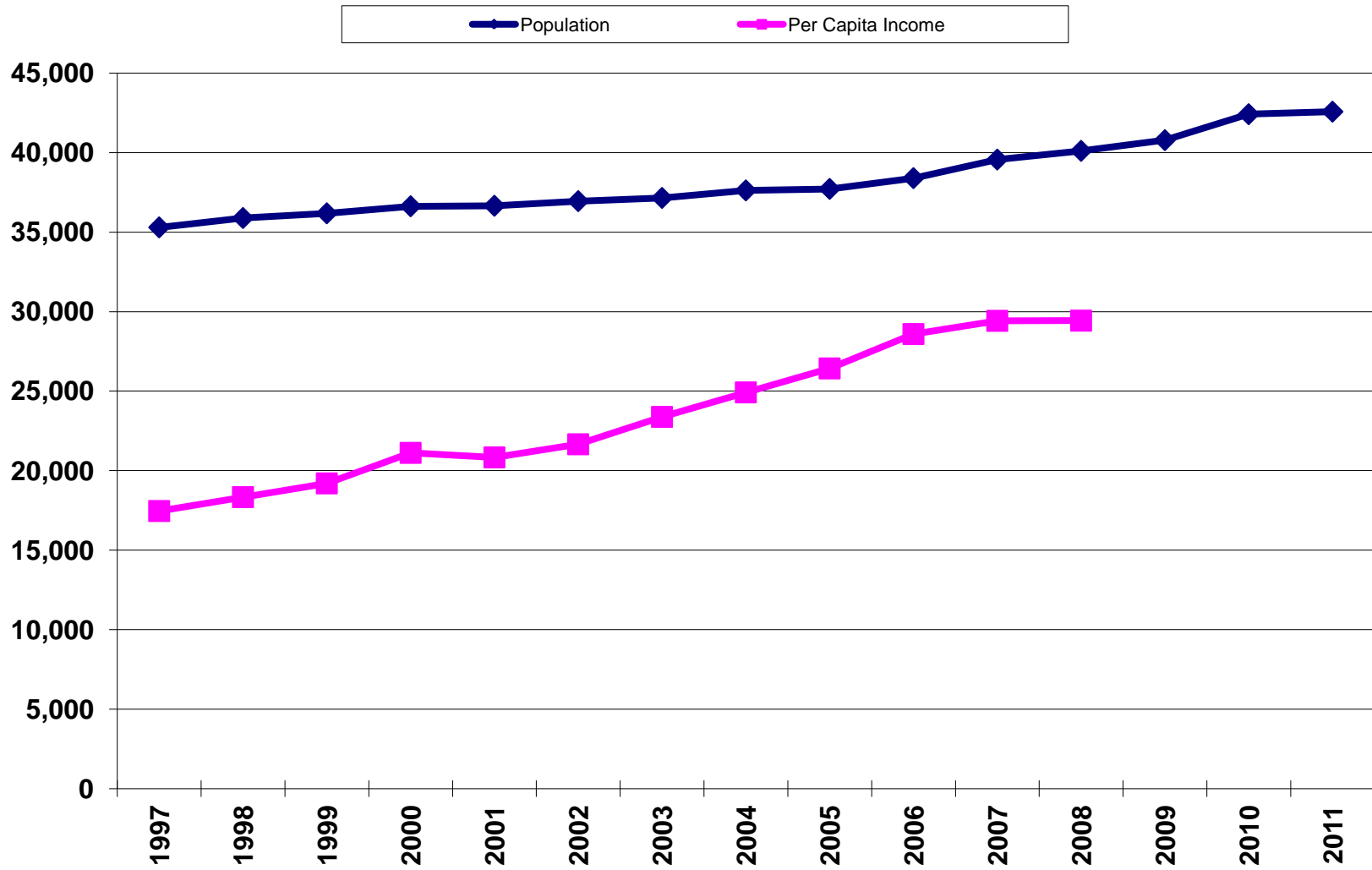
Road Fund revenues from gasoline and motor vehicle fees (that rose more slowly) composed 74% of total road revenue in 2011.

- The Bryan County **population** is estimated to have increased 18.63 % from 1998 to 2011.
- **Per capita personal income** is estimated to have grown 68.50% from 1998 to 2009. This average growth is more than the 38.00% inflation (from consumer price index) from 1998-2011.
- In conclusion, County General Fund revenue more than kept pace and Highway Fund revenue almost kept pace with rising prices.
- Appendix B shows an increase in the General Fund Balance of 54.50% and an increase in the Road Fund Balance of 73.50% from 1998 – 2011. These are unencumbered funds carried forward to the next fiscal year.
- Appendix C shows the 73.23% growth in the county sales tax collections from 2002 – 2011. This growth far exceeds the rate of rising prices.

¹ The primary source of data is the County Estimate of Needs and Financial Statement for each fiscal year. All sources of information are listed on page 18.

² The index used to adjust all dollar figures to 1998 dollars is the gross national product implicit price deflator. It considers a broad range of goods and services (broader than the consumer price index). The index is published by the U.S. Dept. of Commerce. The index numbers are provided in the Appendix.

Figure 1. Population and Percapita Income, FY 1998-2011



Bryan County Demographics

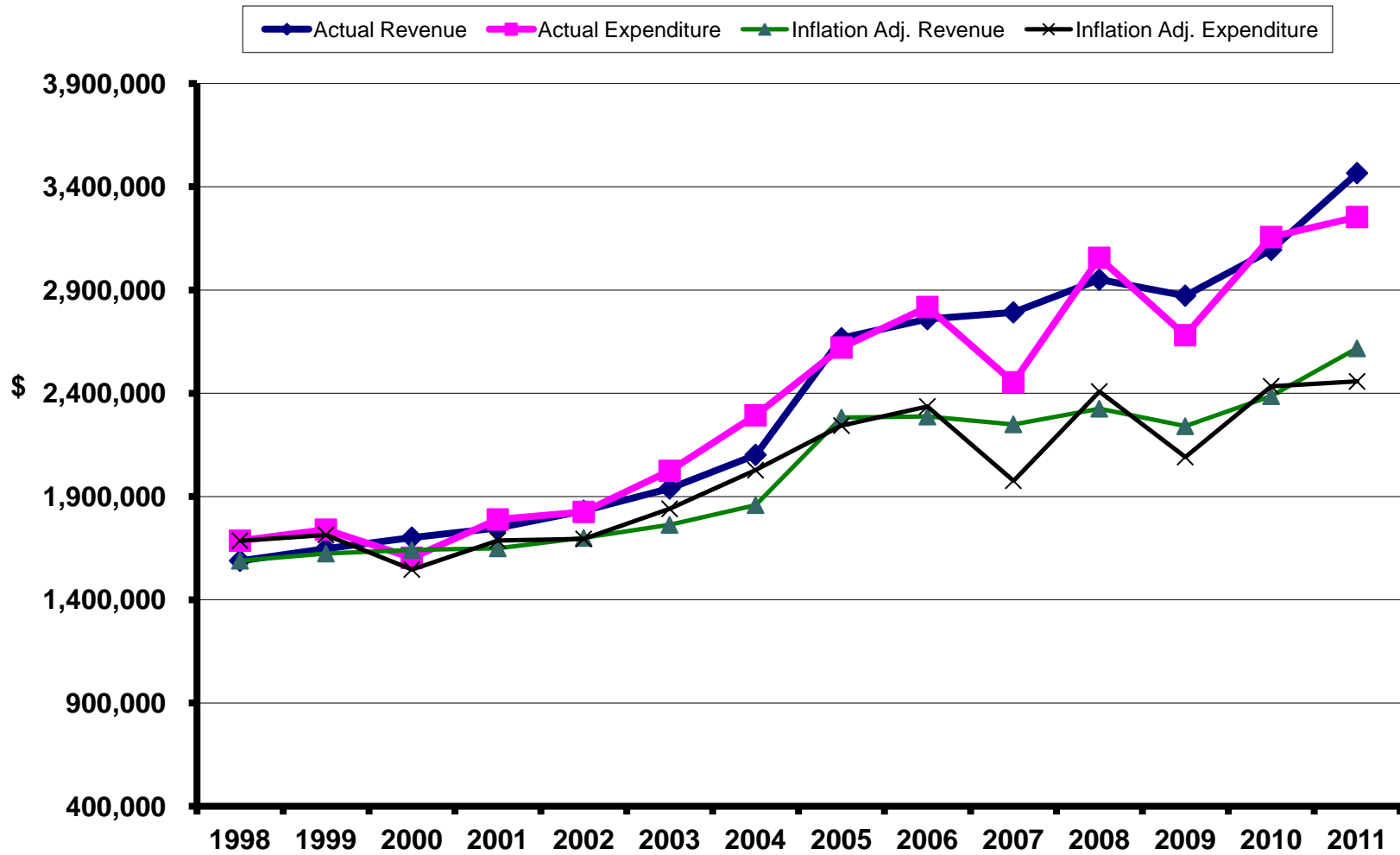
The Bryan County population increased over the 1998-2011 period. (Figure 1) The population increased about 18.63% from 1998 to 2011 (Table 1), 1.32% per year on average. Per Capita Income rose 68.56% from 1998 to 2009. Prices of goods and services increased 38.00% (CPI) due to inflation during that period (Appendix).

Table 1. County Population and Personal Income, 1998 - 2011

Year	Population	% Change	Total Personal		Per Capita	
			Income	% Change	Income	% Change
1998	35,887	1.7%	626,600	4.8%	17,460	3.1%
1999	36,182	0.8%	663,282	5.9%	18,332	5.0%
2000	36,626	1.2%	702,571	5.9%	19,198	4.7%
2001	36,657	0.1%	769,950	9.6%	21,117	10.0%
2002	36,948	0.8%	765,890	-0.5%	20,830	-1.4%
2003	37,150	0.5%	798,530	4.3%	21,657	4.0%
2004	37,623	1.3%	873,579	9.4%	23,378	7.9%
2005	37,716	0.2%	938,425	7.4%	24,920	6.6%
2006	38,395	1.8%	1,029,475	9.7%	26,427	6.0%
2007	39,563	3.0%	1,128,566	9.6%	28,590	8.2%
2008	40,109	1.4%	1,190,440	5.5%	29,420	2.9%
2009	40,783	1.7%	1,200,272	0.8%	29,431	0.0%
2010	42,416	4.0%				
2011	42,574	0.4%				
% Change						
98 - '11	18.63%		91.55%		68.56%	
Annual Rate			98-'09		98-'09	
	1.32%		6.09%		4.86%	

* Source: Bureau of Economic Analysis and U.S. Dept. of Commerce
Bureau of the Census.

Figure 2. General Fund Revenues & Expenditures, Actual & Inflation Adjusted, FY 1998 - 2011



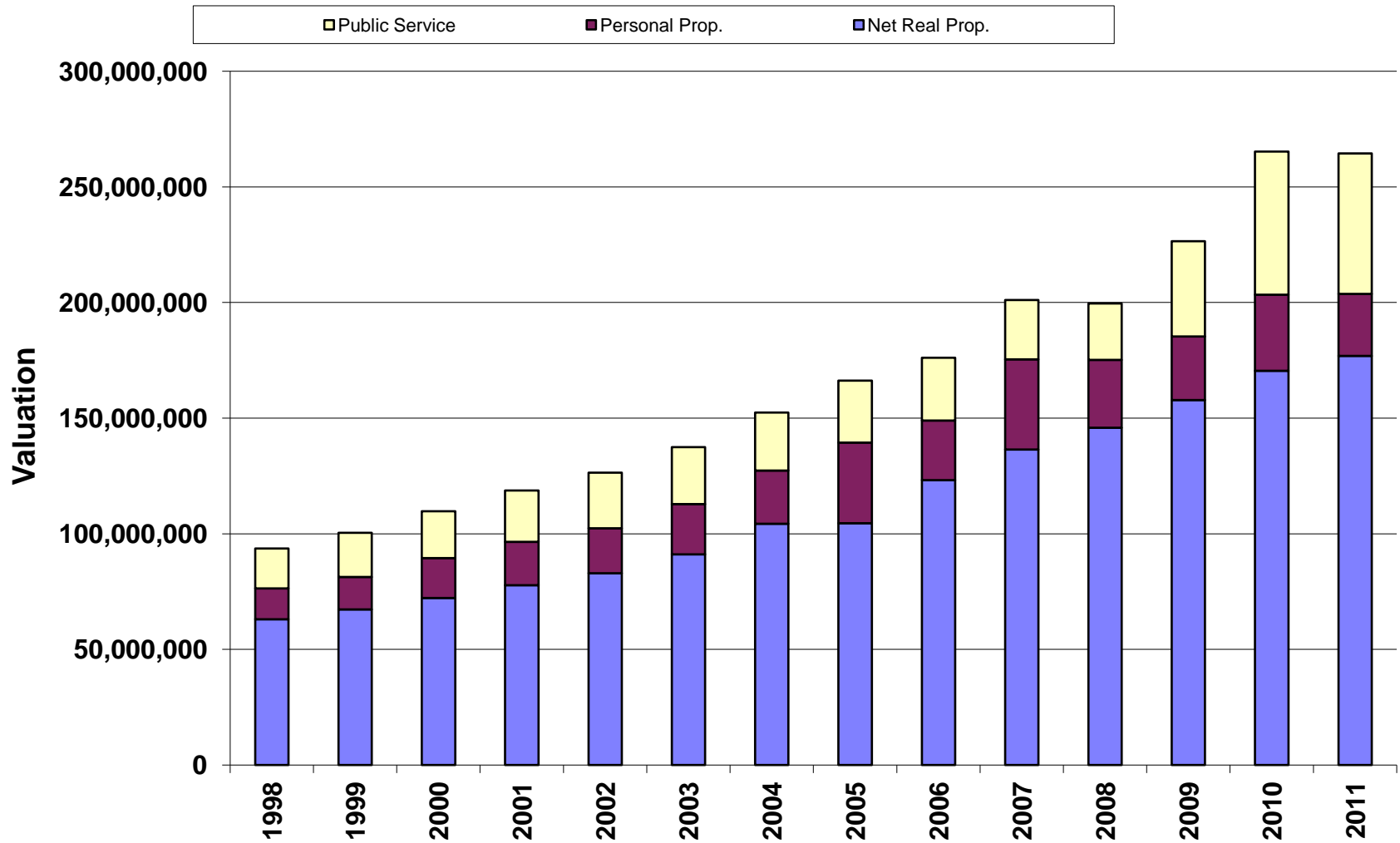
General fund revenues increased 118.14% from fiscal 1998 to fiscal 2011 while expenditures increased 93.00%. Accounting for inflation, revenues increased 50.17% (Table 2). Ad valorem revenues constitute 71% of general fund revenues and increased 186.85% from 1998 to 2011. "Other Revenues" increased 26.18% (Table 2). Per capita percent changes show smaller changes due to the increased population over the period (Table 2).

Table 2. General Fund Revenues and Expenditures, FY 1998 - 2011

Year	Ad Valorem Revenues	Other Revenues	Total Revenues*	Total Expenditures	Real Revenues	Real Expenditures
1998	853,369	702,245	1,588,996	1,685,855	1,588,996	1,685,855
1999	899,382	717,790	1,647,775	1,739,131	1,623,866	1,713,898
2000	971,313	689,425	1,700,751	1,603,200	1,640,558	1,546,460
2001	1,060,947	650,468	1,748,155	1,788,908	1,648,926	1,687,366
2002	1,150,079	651,176	1,831,024	1,825,246	1,699,740	1,694,376
2003	1,193,532	672,345	1,938,678	2,024,178	1,762,585	1,840,318
2004	1,276,139	806,722	2,101,638	2,293,138	1,858,423	2,027,762
2005	1,398,880	1,219,436	2,666,617	2,621,042	2,282,239	2,243,234
2006	1,448,741	1,239,032	2,759,063	2,817,724	2,287,326	2,335,957
2007	1,646,490	989,902	2,791,953	2,453,142	2,249,438	1,976,463
2008	1,707,122	1,144,535	2,950,517	3,055,968	2,325,308	2,408,414
2009	1,930,867	873,257	2,872,601	2,681,108	2,240,383	2,091,035
2010	2,104,710	893,789	3,094,776	3,156,497	2,386,259	2,433,850
2011	2,447,909	886,113	3,466,170	3,253,662	2,617,674	2,457,187
% Change '98 - 2011 Annual Rate of Change	186.85%	26.18%	118.14%	93.00%	50.17%	44.37%
per capita						
1998	23.78	19.57	44.28	46.98	44.28	46.98
1999	24.86	19.84	45.54	48.07	44.88	47.37
2000	26.52	18.82	46.44	43.77	44.79	42.22
2001	28.94	17.74	47.69	48.80	44.98	46.03
2002	31.13	17.62	49.56	49.40	46.00	45.86
2003	32.13	18.10	52.19	54.49	47.45	49.54
2004	33.92	21.44	55.86	60.95	49.40	53.90
2005	37.09	32.33	70.70	69.49	60.51	59.48
2006	37.73	32.27	71.86	73.39	59.57	60.84
2007	41.62	25.02	70.57	62.01	56.86	49.96
2008	42.56	28.54	73.56	76.19	57.97	60.05
2009	47.34	21.41	70.44	65.74	54.93	51.27
2010	49.62	21.07	72.96	74.42	56.26	57.38
2011	57.50	20.81	81.42	76.42	61.49	57.72
% Change '98 - '2010 Annual Rate of Change	141.80%	6.36%	83.87%	62.68%	27.06%	22.15%
	7.03%	0.48%	4.80%	3.81%	2.56%	1.60%

Note: Total revenues is not necessarily equal to total collections since it doesn't include adjustments.

Figure 3. Real, Personal, and Public Service Property Assessed Values, FY 1998 - 2011



General Fund Sources of Revenue

These revenue and expenditure trends can be evaluated further by looking at the sources of revenue. The primary source of county General Fund revenue in most counties is the ad valorem tax. Figure 3 shows the change in taxable value by property class from 1998 through 2011. Note that net real property constitutes the largest portion of the tax base in recent years. Since the mill rate and assessment ratios change infrequently, appreciable change in general fund revenue results from a change in taxable value. (In recent years, many counties have chosen to adopt a county sales tax when stagnant real estate values have resulted in insufficient ad valorem revenues.)

Taxable value increased 182.37% between 1998 and 2011 (Table 3). Personal Property value rose 102.47%, while Net Real Property valuation rose 180.61%. Public service property valuation increased 249.90%. On a per person basis, net real property value increased 136.53%. Total value per person rose 138.02%. Thus, for the average citizen, property value increased more than the estimated 32.41% inflation (IPD, GDP index) from 1998-2011.

Bryan County Assessment Percentages:

Real Property:	11%
Personal Property:	13%
Public Service Property:	22.85% (by State Constitution)

Table 3. Assessed Property Values by Property Class

Year	Net Real Property	Personal Property	Public Service	Total Value
1998	63,056,636	13,263,010	17,336,671	93,656,317
1999	67,241,126	14,138,700	19,012,456	100,392,282
2000	72,218,280	17,291,072	20,247,034	109,756,386
2001	77,811,983	18,693,928	22,152,822	118,658,733
2002	82,941,493	19,450,639	24,087,705	126,479,837
2003	91,093,487	21,799,668	24,575,683	137,468,838
2004	104,353,555	22,942,862	25,168,353	152,464,770
2005	104,584,660	34,837,107	26,846,595	166,268,362
2006	123,193,303	25,816,373	27,122,350	176,132,026
2007	136,475,207	38,917,323	25,704,866	201,097,396
2008	145,885,665	29,374,701	24,322,351	199,582,717
2009	157,797,796	27,575,908	41,160,619	226,534,323
2010	170,502,256	32,846,794	61,982,103	265,331,153
2011	176,940,396	26,853,904	60,660,503	264,454,803
% of Total	66.91%	10.15%	22.94%	100.00%
% Change '98 - '2011	180.61%	102.47%	249.90%	182.37%
Annual Rate of Change	8.26%	5.58%	10.11%	8.31%
per capita				
Year	Net Real Property	Personal Property	Public Service	Total Value
1998	1,757	370	483	2,610
1999	1,858	391	525	2,775
2000	1,972	472	553	2,997
2001	2,123	510	604	3,237
2002	2,245	526	652	3,423
2003	2,452	587	662	3,700
2004	2,774	610	669	4,052
2005	2,773	924	712	4,408
2006	3,209	672	706	4,587
2007	3,450	984	650	5,083
2008	3,637	732	606	4,976
2009	3,869	676	1,009	5,555
2010	4,020	774	1,461	6,255
2011	4,156	631	1,425	6,212
% Change '98 - '2011	136.53%	70.67%	194.94%	138.02%
Annual Rate of Change	6.85%	4.20%	8.68%	6.90%

Table 4 shows the magnitude of change over time in several non-ad valorem revenue sources. These figures include fees and various reimbursements. Among the sources of income listed in Table 4, Revaluation Reimbursement increased most, 56.58%. Interest on Investments decreased the most. Altogether, these sources of revenue increase 26.18%, which is below the rate of inflation (measured by IPD-GDP).

Table 4. General Fund Revenues Other Than Ad Valorem Taxes

Year	Co. Clerk Fees	Motor Veh. License	Interest on Investments	Revaluation Reimbursement	Other Sources of Revenue	Total
1998	137,663	43,442	129,625	139,273	252,242	702,245
1999	145,956	46,094	113,683	154,878	257,179	717,790
2000	138,248	50,634	126,564	138,699	235,281	689,425
2001	146,388	49,767	146,598	136,074	171,641	650,468
2002	134,507	50,100	72,231	160,866	233,472	651,176
2003	151,772	49,433	47,263	155,535	268,343	672,345
2004	169,413	53,118	35,099	169,206	379,886	806,722
2005	173,056	50,173	33,321	173,724	789,162	1,219,436
2006	178,630	49,767	41,966	177,784	790,886	1,239,032
2007	235,696	49,767	54,359	195,451	454,630	989,902
2008	262,292	49,790	55,965	190,129	586,359	1,144,535
2009	176,817	49,790	38,825	207,180	400,645	873,257
2010	149,899	50,089	27,200	238,059	428,542	893,789
2011	157,247	50,213	20,769	218,073	439,810	886,113
% of Total	17.75%	5.67%	2.34%	24.61%	49.63%	100.00%
% Change						
'98 - 2011	14.23%	15.59%	-83.98%	56.58%	74.36%	26.18%
Annual Rate of Change	1.03%	1.12%	-13.14%	3.51%	4.37%	1.81%
per capita						
1998	3.84	1.21	3.61	3.88	7.03	19.57
1999	4.03	1.27	3.14	4.28	7.11	19.84
2000	3.77	1.38	3.46	3.79	6.42	18.82
2001	3.99	1.36	4.00	3.71	4.68	17.74
2002	3.64	1.36	1.95	4.35	6.32	17.62
2003	4.09	1.33	1.27	4.19	7.22	18.10
2004	4.50	1.41	0.93	4.50	10.10	21.44
2005	4.59	1.33	0.88	4.61	20.92	32.33
2006	4.65	1.30	1.09	4.63	20.60	32.27
2007	5.96	1.26	1.37	4.94	11.49	25.02
2008	6.54	1.24	1.40	4.74	14.62	28.54
2009	4.34	1.22	0.95	5.08	9.82	21.41
2010	3.53	1.18	0.64	5.61	10.10	21.07
2011	3.69	1.18	0.49	5.12	10.33	20.81
% Change						
'98 - 2011	-3.72%	-2.57%	-86.49%	31.99%	46.97%	6.36%
Annual Rate of Change	-0.29%	-0.20%	-14.27%	2.16%	3.01%	0.48%

Figure 4. Proportionate Shares of the General Fund Allocated Among the Various County Government Services, FY 2011 Expenditures

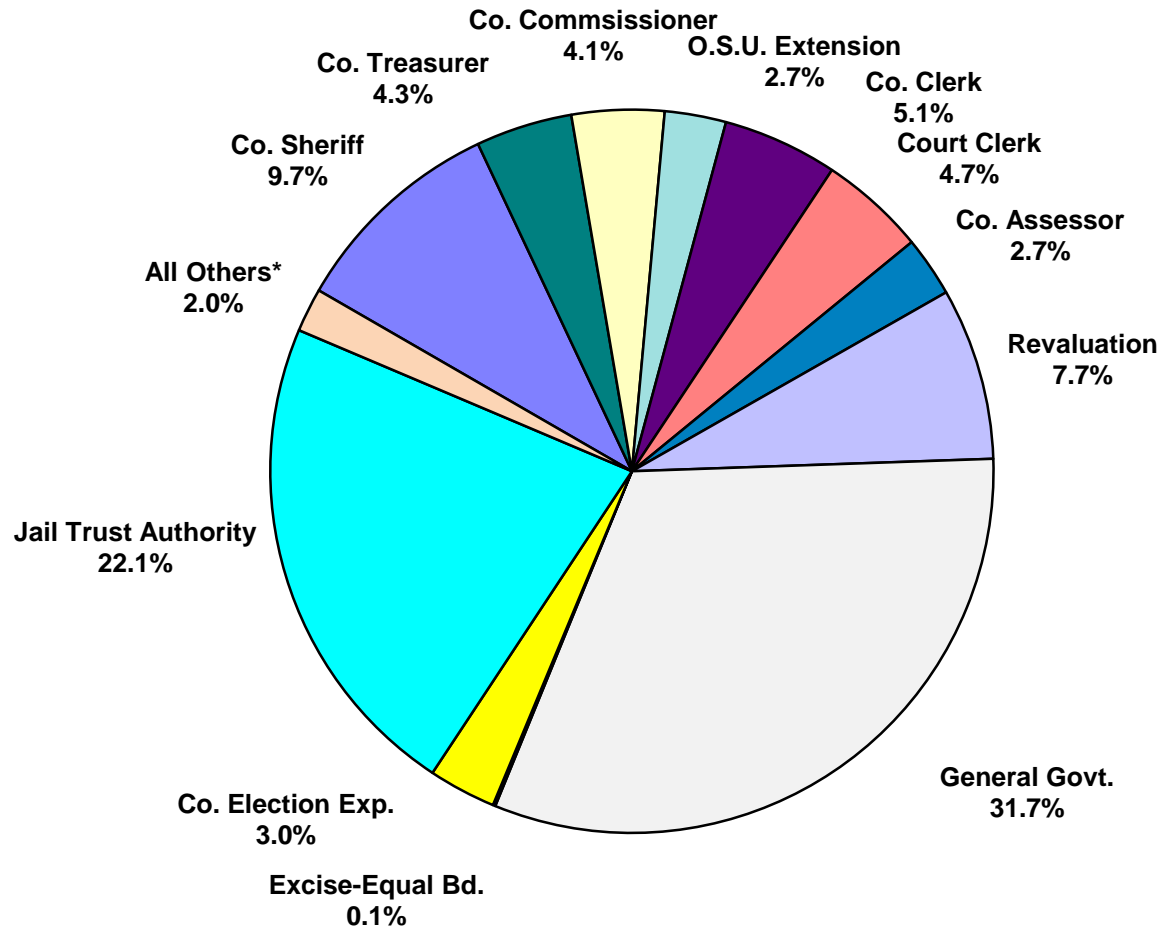


Figure 4 shows that "General Govt.," "Sheriff," and "Jail Trust Authority." are the largest expenditure accounts. All accounts, except the County Assessor and Excise-Equalization Board show increased expenditures (Table 5) over the period. After adjusting for inflation, however, Sheriff, Treasurer, Co. Clerk and Excise-Equalization Board expenditures declined. Per capita expenditures are shown at the bottom of Table 5. General Govt. and Jail Trust Authority together cost \$41.11 per person in 2011, 53.80% of the total.

Table 5. General Fund Expenditures by Function

Account	1998	2011	% Change 1998-2011	Real Change 1998-2011	2011 Acct. % of Total
Co. Sheriff	308,630	314,639	1.95%	-23.01%	9.67%
Co. Treasurer	106,175	140,278	32.12%	-0.22%	4.31%
Co. Commissioners	99,536	134,561	35.19%	2.10%	4.14%
O.S.U. Extension	59,968	89,229	48.79%	12.37%	2.74%
Co. Clerk	127,375	167,193	31.26%	-0.87%	5.14%
Court Clerk	102,178	154,458	51.17%	14.16%	4.75%
Co. Assessor	64,738	87,337	34.91%	1.88%	2.68%
Revaluation	164,196	250,113	52.33%	15.04%	7.69%
General Govt.	506,078	1,032,001	103.92%	54.00%	31.72%
Excise-Equal Bd.	6,925	3,650	-47.29%	-60.19%	0.11%
Co. Election Exp.	59,536	98,212	64.96%	24.58%	3.02%
Jail Trust Authority	0	718,379			22.08%
All Others*	80,519	63,612	-21.00%	-40.34%	1.96%
Total	1,685,855	3,253,662	93.00%	45.75%	100.00%

per capita Account	1998	2011	% Change 1998-2011	Real Change 1998-2011	2011 Acct. % of Total
Co. Sheriff	8.60	7.39	-14.07%	-35.10%	9.67%
Co. Treasurer	2.96	3.29	11.37%	-15.89%	4.31%
Co. Commissioners	2.77	3.16	13.95%	-13.94%	4.14%
O.S.U. Extension	1.67	2.10	25.42%	-5.28%	2.74%
Co. Clerk	3.55	3.93	10.64%	-16.44%	5.14%
Court Clerk	2.85	3.63	27.42%	-3.77%	4.75%
Co. Assessor	1.80	2.05	13.72%	-14.12%	2.68%
Revaluation	4.58	5.87	28.40%	-3.03%	7.69%
General Govt.	14.10	24.24	71.89%	29.81%	31.72%
Excise-Equal Bd.	0.19	0.09	-55.57%	-66.44%	0.11%
Co. Election Exp.	1.66	2.31	39.05%	5.01%	3.02%
Jail Trust Authority	0.00	16.87			22.08%
All Others*	2.24	1.49	-33.41%	-49.71%	1.96%
Total	46.98	76.42	62.68%	22.86%	100.00%

* All Others includes: DA, Co Audit Budget, Charity, County Superintendent of Health, Interest on Warrants, and Free Fair.

Figure 5. Trends in the Five Largest General Fund Expenditure Accounts, FY 1998 - 2011

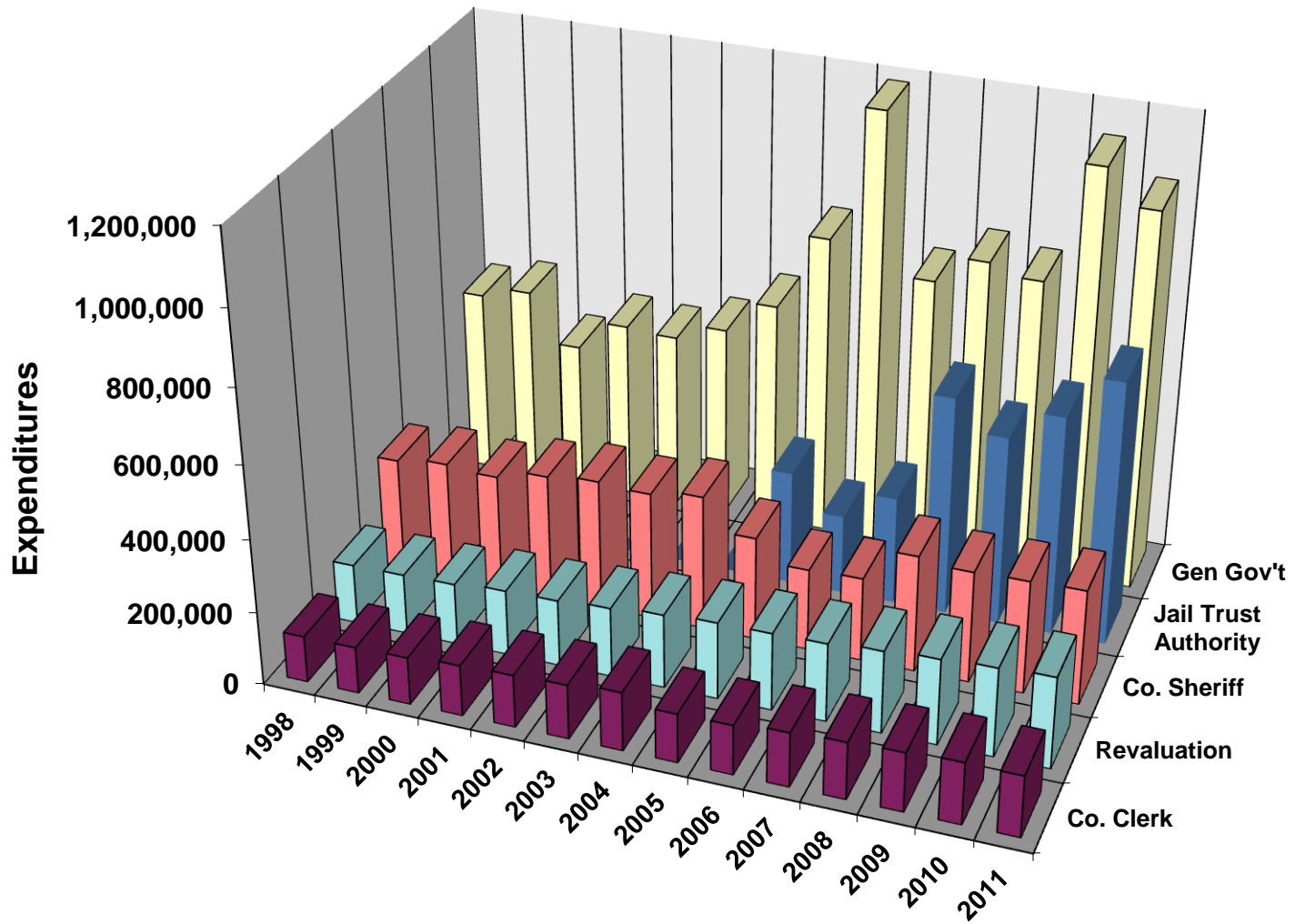
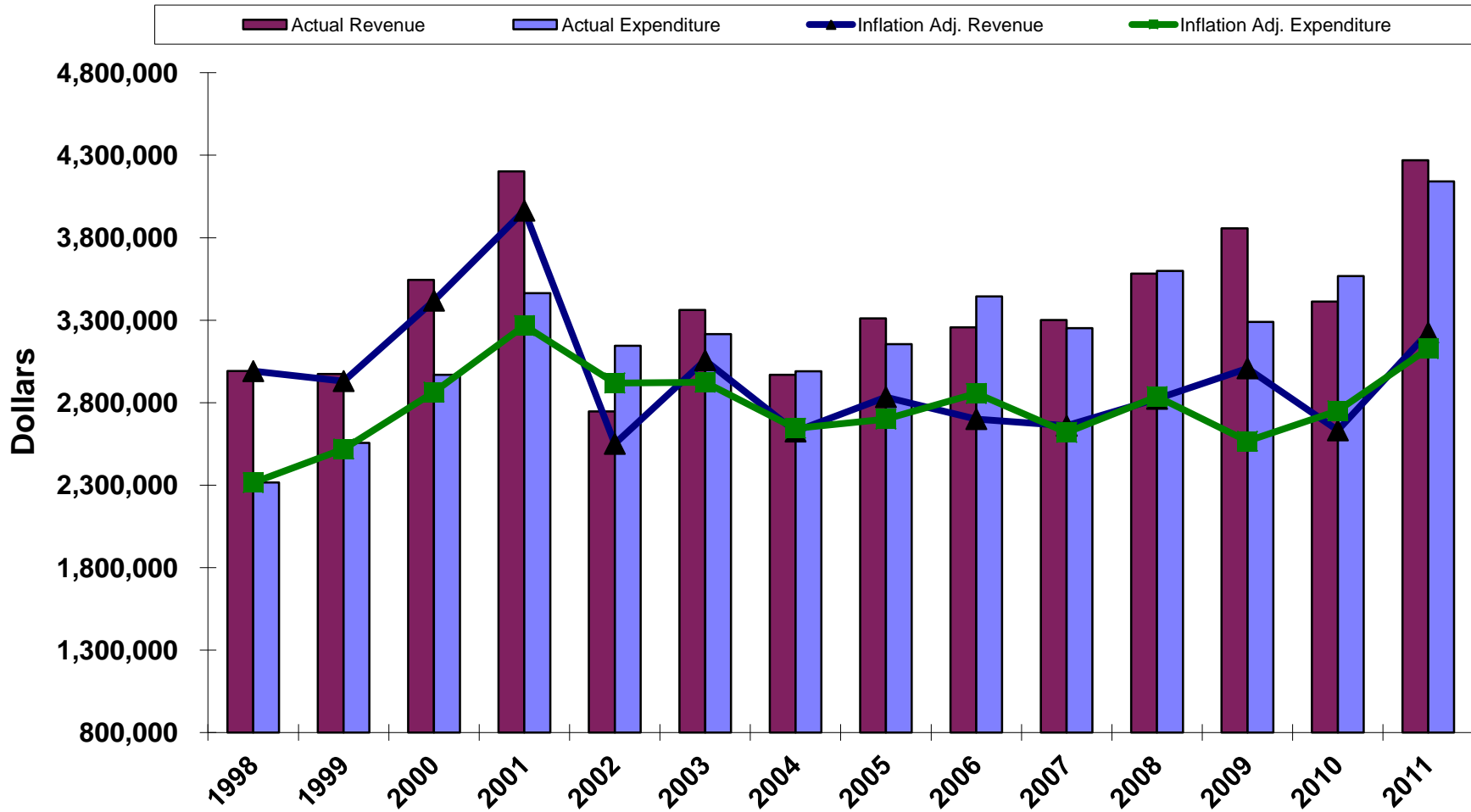


Figure 5 shows the relative magnitude of the five largest expenditure accounts. All five accounts grew with Jail Trust Authority increasing the most percentage and General Government increasing the greatest dollar amount (Table 6). Table 6 shows the actual dollar amounts for each account and the per capita expenditures for these five largest accounts.

Table 6. The Five Largest General Fund Accounts in Fiscal 2011

Year	Gen Gov't	Jail Trust	Co. Sheriff	Revaluation	County Clerk
1998	506,078	0	308,630	164,196	127,375
1999	537,076	0	325,274	165,985	127,372
2000	403,647	0	316,474	168,857	129,984
2001	487,388	0	344,398	179,916	139,388
2002	480,059	0	357,869	182,306	144,079
2003	525,323	0	351,128	191,185	149,105
2004	615,829	0	370,154	202,843	160,858
2005	824,472	312,142	283,786	211,636	134,372
2006	1,183,662	216,836	224,330	213,077	136,024
2007	756,654	295,220	229,381	215,610	148,767
2008	830,852	599,641	320,545	226,378	155,896
2009	803,091	518,425	306,505	235,594	161,453
2010	1,122,852	600,056	310,621	243,440	168,712
2011	1,032,001	718,379	314,639	250,113	167,193
% Change '98-2011	103.92%	130.14%	1.95%	52.33%	31.26%
Annual Rate of Change	5.63%	14.90%	0.15%	3.29%	2.11%
per capita					
1998	14.10	0.00	8.60	4.58	3.55
1999	14.84	0.00	8.99	4.59	3.52
2000	11.02	0.00	8.64	4.61	3.55
2001	13.30	0.00	9.40	4.91	3.80
2002	12.99	0.00	9.69	4.93	3.90
2003	14.14	0.00	9.45	5.15	4.01
2004	16.37	0.00	9.84	5.39	4.28
2005	21.86	8.28	7.52	5.61	3.56
2006	30.83	5.65	5.84	5.55	3.54
2007	19.13	7.46	5.80	5.45	3.76
2008	20.71	14.95	7.99	5.64	3.89
2009	19.69	12.71	7.52	5.78	3.96
2010	26.47	14.15	7.32	5.74	3.98
2011	24.24	16.87	7.39	5.87	3.93
% Change '98-2011	71.89%	103.88%	-14.07%	28.40%	10.64%
Annual Rate of Change	4.25%	12.61%	-1.16%	1.94%	0.78%

Figure 6. Road Fund Revenues and Expenditures, Actual and Inflation Adjusted, FY 1998- 2011



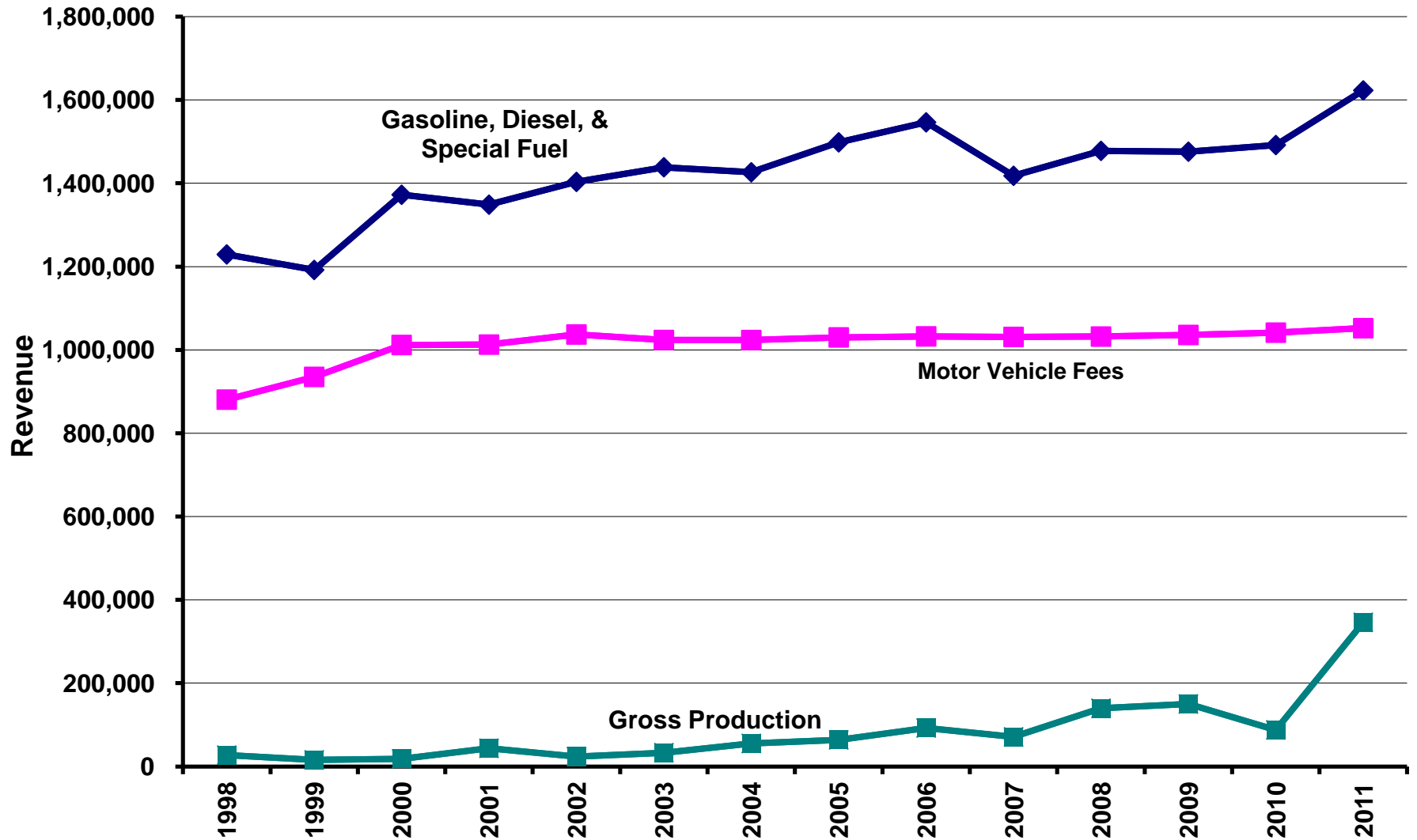
County Road Fund Revenue and Expenditures

Total county road revenues and expenditures, both in actual and inflation adjusted dollars, are depicted in Figure 6. These include both restricted and unrestricted county road dollars. Road revenues grew 42.77% from 1998 to 2011 (Table 7). Actual expenditures rose 78.88% (because 1998 was a relatively low expenditure period). After adjusting for inflation, revenues increased 7.82%. Because the number of road miles in the county decreased slightly between 1998 and 2011, the per mile changes are slightly larger than the totals (Table 7). Inflation adjusted revenues/mile increased 11.28%. (These stats assume 1998 and 2011 were representative years.)

Table 7. Road Fund Total Revenues and Expenditures, Actual and Inflation Adjusted

Year	Actual Revenues*	Actual Expenditures*	Inflation Adjusted Revenues (1998 \$)	Inflation Adjusted Expenditures (1998 \$)
1998	2,991,082	2,315,164	2,991,082	2,315,164
1999	2,973,853	2,556,034	2,930,704	2,518,948
2000	3,543,694	2,969,073	3,418,275	2,863,991
2001	4,202,379	3,463,783	3,963,844	3,267,173
2002	2,747,038	3,144,742	2,550,076	2,919,265
2003	3,361,607	3,216,053	3,056,266	2,923,933
2004	2,968,523	2,990,247	2,624,987	2,644,197
2005	3,310,522	3,154,974	2,833,329	2,700,202
2006	3,257,242	3,444,334	2,700,327	2,855,431
2007	3,300,943	3,251,521	2,659,525	2,619,706
2008	3,582,389	3,598,687	2,823,288	2,836,133
2009	3,856,735	3,289,958	3,007,923	2,565,885
2010	3,413,399	3,567,613	2,631,937	2,750,845
2011	4,270,343	4,141,390	3,224,991	3,127,605
% Change				
'98 - 2011	42.77%	78.88%	7.82%	35.09%
Annual Rate				
of Change	2.78%	4.58%	0.58%	2.34%
per mile of road				
1998	2,819.12	2,182.06	2,819.12	2,182.06
1999	2,810.83	2,415.91	2,770.04	2,380.86
2000	3,349.43	2,806.31	3,230.88	2,706.99
2001	3,799.62	3,131.81	3,583.95	2,954.04
2002	2,477.04	2,835.66	2,299.44	2,632.34
2003	3,033.94	2,902.58	2,758.36	2,638.93
2004	2,679.17	2,698.78	2,369.12	2,386.46
2005	2,985.14	2,844.88	2,554.85	2,434.81
2006	2,937.10	3,105.80	2,434.92	2,574.78
2007	2,979.19	2,934.59	2,400.29	2,364.36
2008	3,259.68	3,274.51	2,568.96	2,580.65
2009	3,502.94	2,988.15	2,731.99	2,330.50
2010	3,297.97	3,446.97	2,542.93	2,657.82
2011	4,154.03	4,028.59	3,137.15	3,042.42
% Change				
'98-2011	47.35%	84.62%	11.28%	39.43%
Annual Rate				
of Change	3.03%	4.83%	0.83%	2.59%

Figure 7. Trends in Gasoline, Diesel + Special Fuel, Motor Vehicle Fees, and Gross Production Revenues for County Roads



Road Fund Sources of Revenue

Analysis of the primary road fund revenue sources lends insight into the existing and potential limitations on funding. Three individual revenue streams are displayed in Figure 7: (1) gasoline, diesel, & special fuel, (2) motor vehicle fees, and (3) gross production taxes. (Most counties have significant gross production tax revenues.) Gasoline, diesel, and motor vehicle fees revenues changed by 23.23%, 63.69%, and 19.47%, respectively, (Table 8). Gross production grew by the largest percentage. Of the principal sources of road funds only diesel and motor vehicle grew faster than the rate of inflation.

Table 8. Principal Road Fund Revenues

Year	Gasoline Excise Tax	Special Fuel Tax	Diesel Excise Tax	Motor Vehicle Fees*	Gross Production Tax	Total from Principal Sources
1998	961,309	251	267,663	880,664	27,169	2,137,056
per mile	906	0	252	830	26	2,014
1999	942,911	206	248,837	935,231	15,740	2,142,925
per mile	891	0	235	884	15	2,025
2000	1,067,739	230	304,481	1,011,865	18,362	2,402,677
per mile	1,009	0	288	956	17	2,271
2001	1,045,761	148	302,725	1,012,775	43,862	2,405,272
per mile	946	0	274	916	40	2,175
2002	1,082,897	135	320,277	1,037,014	23,829	2,464,151
per mile	976	0	289	935	21	2,222
2003	1,137,296	557	300,588	1,023,852	33,166	2,495,459
per mile	1,026	1	271	924	30	2,252
2004	1,116,295	203	309,871	1,023,682	55,299	2,505,350
per mile	1,007	0	280	924	50	2,261
2005	1,122,262	72	375,892	1,030,032	63,903	2,592,160
per mile	1,012	0	339	929	58	2,337
2006	1,157,927	100	388,234	1,032,446	92,460	2,671,167
per mile	1,044	0	350	931	83	2,409
2007	1,104,412	55	313,477	1,031,137	71,024	2,520,106
per mile	997	0	283	931	64	2,274
2008	1,105,583	73	372,156	1,032,054	139,704	2,649,571
per mile	1,006	0	339	939	127	2,411
2009	1,092,938	155	382,768	1,035,900	150,153	2,661,914
per mile	993	0	348	941	136	2,418
2010	1,109,957	104	381,709	1,041,464	87,840	2,621,074
per mile	1,072	0	369	1,006	85	2,532
2011	1,184,651	107	438,146	1,052,101	345,994	3,020,998
per mile	1,152	0	426	1,023	337	2,939
% change '98 - 2011 Annual Rate of Change	23.23%	-57.39%	63.69%	19.47%	1173.50%	41.36%
	1.76%	-6.86%	4.19%	1.49%	23.62%	2.93%

Sources of Data

1. "County Estimate of Needs and Financial Statement" (State Auditor and Inspector form no. 2631, otherwise known as the "county budget report") for each fiscal year.
2. The Oklahoma Department of Transportation provided the certified number of miles of county roads.
3. "Economic Indicators" is a monthly U.S. Department of Commerce publication that contains consumer, producer, and implicit price deflator price indices.
4. Bureau of Economic Analysis data provided estimates of population, total county personal income, and per capita income.
5. Population information for 2000 came from the U.S. Bureau of the Census.
6. "State Payments to Local Governments," published annually by the Oklahoma Tax Commission, provided some information on general fund and road fund revenues.
7. "Economagic: Economic Time Series Page," www.economagic.com, contains a wide variety of economic indicators and statistics including price indices.

**Appendix A
Price Indices**

Year	CPI*		PPI**		IPD***	
	Index Value	% Change	Index Value	% Change	Index Value	% Change
1990	130.7		119.1		72.3	
1991	136.2	4.21%	121.7	2.17%	74.8	3.54%
1992	140.3	3.01%	123.2	1.22%	76.6	2.37%
1993	144.5	2.99%	124.7	1.24%	78.3	2.22%
1994	148.2	2.56%	125.5	0.64%	79.9	2.09%
1995	152.4	2.83%	127.93	1.91%	81.6	2.09%
1996	156.9	2.95%	131.28	2.62%	83.2	1.90%
1997	160.5	2.29%	131.8	0.40%	84.6	1.77%
1998	163.0	1.56%	130.66	-0.87%	85.6	1.13%
1999	166.60	2.21%	133.0	1.81%	86.8	1.47%
2000	172.20	3.36%	138.0	3.76%	88.7	2.16%
2001	176.84	2.69%	140.7	1.94%	90.7	2.27%
2002	180.90	2.30%	138.9	-1.30%	92.2	1.61%
2003	183.80	1.60%	143.3	3.18%	94.1	2.10%
2004	189.70	3.21%	148.5	3.64%	96.8	2.82%
2005	195.30	2.95%	155.8	4.88%	100.0	3.32%
2006	201.60	3.23%	160.3	2.93%	103.2	3.24%
2007	207.34	2.85%	166.6	3.90%	106.2	2.90%
2008	215.30	3.84%	177.2	6.38%	108.6	2.23%
2009	214.54	-0.36%	172.8	-2.51%	109.7	1.05%
2010	218.06	1.64%	184.8	6.97%	111.0	1.15%
2011	224.94	3.16%			113.3	2.10%
<hr/>						
% change						
1990 - 2011	72.10%		55.12%		56.82%	
<hr/>						
Annual Rate						
of Change	2.62%		2.22%		2.17%	
<hr/>						
% change						
1998 - 2011	38.00%		41.44%		32.41%	
<hr/>						
Annual Rate						
of Change	2.51%		2.93%		2.18%	

Source: www.economagic.com

IPD Source: Bureau of Economic Analysis

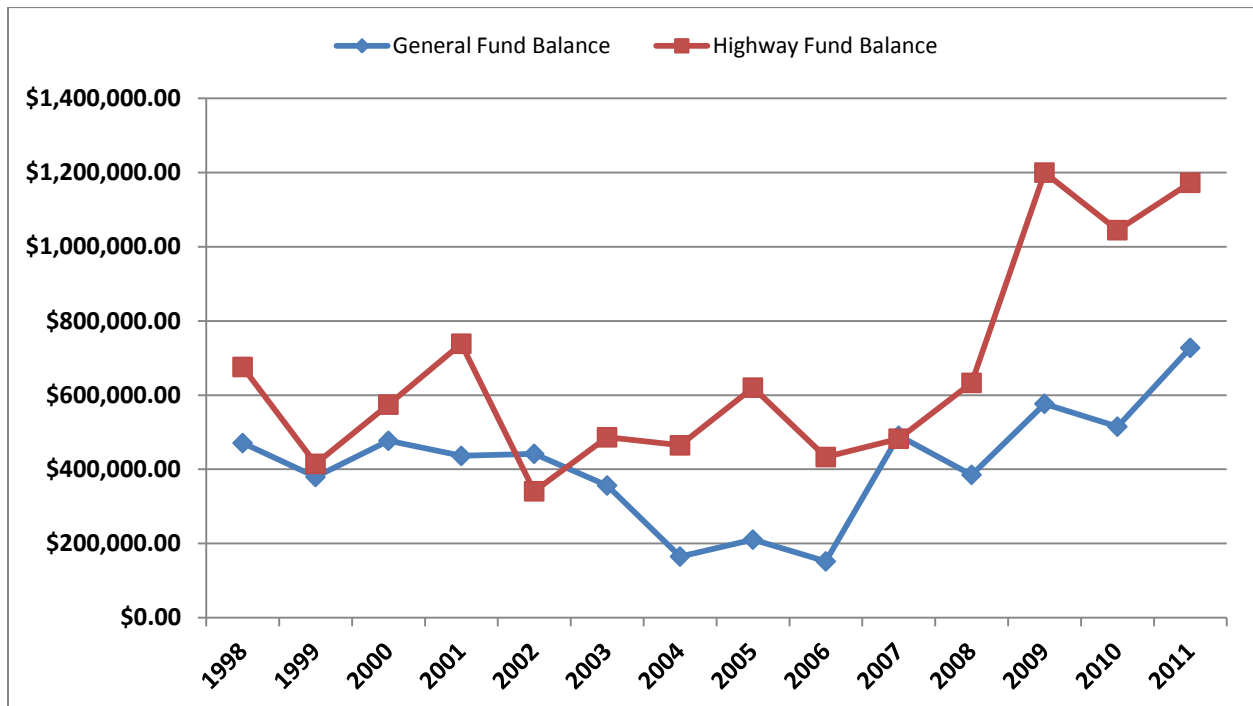
* CPI = consumer price index

** PPI = producer price index

*** IPD = implicit price deflator, gross domestic product

Appendix B. Unencumbered Funds as of End of Fiscal Year

Year	End of Year General Fund Balance	End of Year Highway Fund Balance
1998	\$470,915.93	\$675,917.64
1999	\$379,418.68	\$414,818.88
2000	\$476,969.95	\$574,620.15
2001	\$436,216.21	\$738,595.64
2002	\$441,994.97	\$340,890.85
2003	\$356,495.00	\$486,444.66
2004	\$164,995.21	\$464,720.82
2005	\$210,569.86	\$620,269.62
2006	\$151,908.65	\$433,177.67
2007	\$490,719.24	\$482,599.32
2008	\$490,719.24	\$482,599.32
2009	\$576,759.74	\$1,199,873.63
2010	\$515,037.98	\$1,044,796.91
2011	\$727,545.22	\$1,172,584.61
% Change	54.5%	73.5%



Appendix C. Actual Sales Tax Receipts, Actual Sales Tax Rate, and 1% Equivalent Collections, FY 2001 – 2011

Year	Actual	% Rate	1% Equivalent
2001*	41,352	0.25	165,409
2002	547,691	0.25	2,190,764
2003	617,688	0.25	2,470,751
2004	703,760	0.25	2,815,039
2005	723,336	0.25	2,893,345
2006	798,752	0.25	3,195,006
2007	857,954	0.25	3,431,817
2008	887,519	0.25	3,550,078
2009	1,034,613	0.25	4,138,454
2010	925,101	0.25	3,700,403
2011	948,774	0.25	3,795,095
% Change '02 - '10	73.23%		73.23%

*2001 was the first year Bryan County began charging sales tax and it was only in effect the last two months of that year.

