

County Government
Financial Trends Report
for
Creek County

Requested by
Creek County Commissioners

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December 2012

County Government Financial Trends Report for Creek County

Introduction

The financial trends of Creek County government are reviewed in this report.¹ The review covers fiscal years 2000-2012. 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 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 52.82% between fiscal years 2000 and 2012. At the same time, prices (inflation) increased 29.95% (as measured by the GDP implicit price deflator).
- **General Fund expenditures** rose 45.81%.

General Fund property tax revenues rose 70.98% over the period. Ad valorem revenues made up 68% of General Fund revenues in fiscal year 2012.

General Fund revenues from “all other sources” increased 19.55% over the study period, primarily due to sales tax revenue growth.

- **Road Funds revenues** increased 44.36% between fiscal years 2000 and 2012. This is more than the 29.95% inflation.
- **Road Funds expenditures** grew 25.64% from 2000 to 2012. Expenditures per mile of road rose by 26.63%.

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

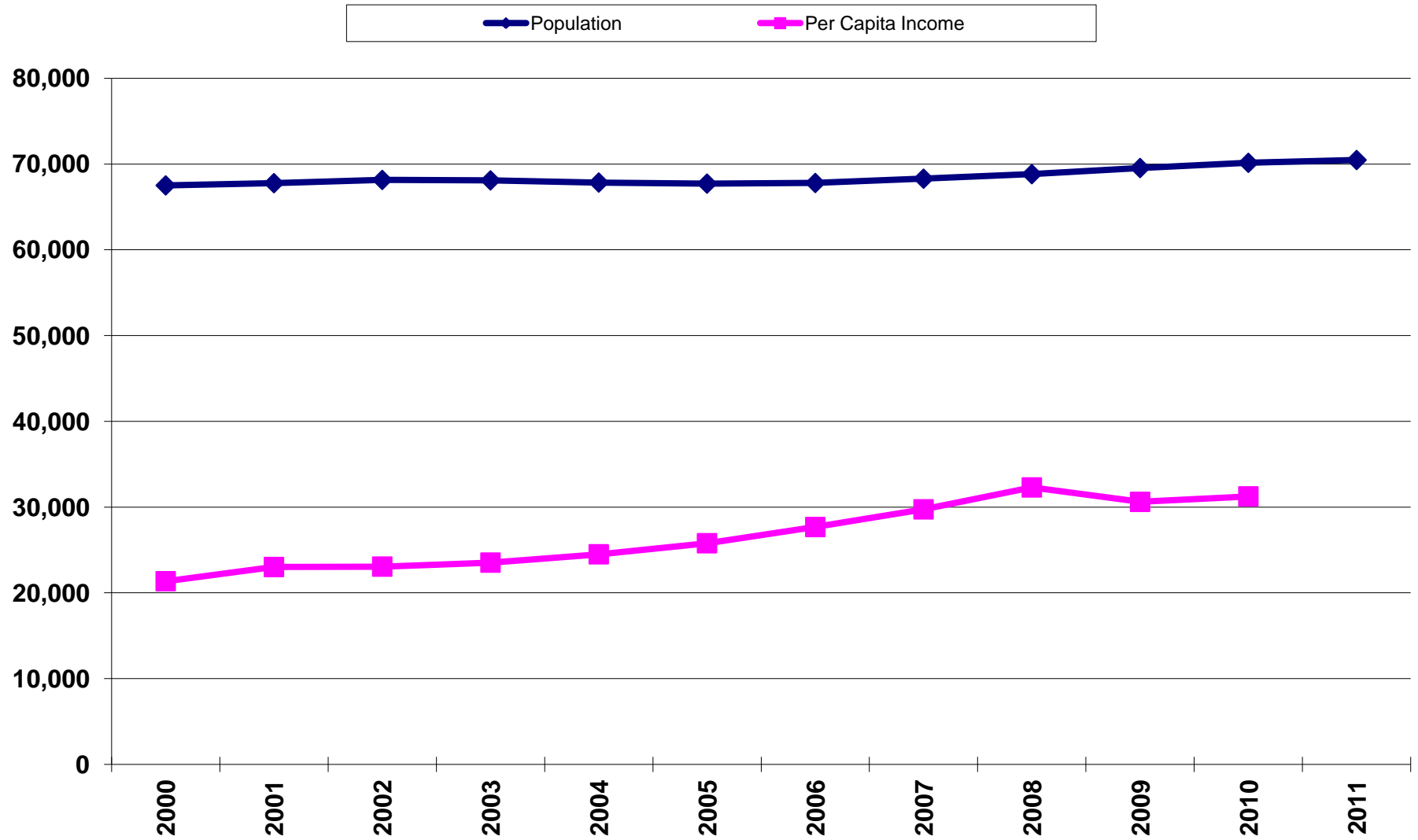
Road Fund revenues from gasoline, special fuel and motor vehicle fees (that decreased over time) composed 49% of total road revenue in 2012.

- The Creek County **population** is estimated to have increased 4.38% from 2000 to 2011.
- **Per capita personal income** is estimated to have grown 51.20% from 2000 to 2010. This average growth is more than the 30.63% inflation (from consumer price index) from 2000-2011.
- In conclusion, both County General Fund revenue and Highway Fund revenue grew faster than rising prices.
- Appendix B shows an increase in the General Fund Balance of 41.81% and an increase in the Road Fund Balance of 99.52% from 2000-2012. These are unencumbered funds carried forward to the next fiscal year.
- Appendix C shows a 26.68% percent growth in county sales tax collections from 2003-2011. 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 2000 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 2000-2011



Creek County Demographics

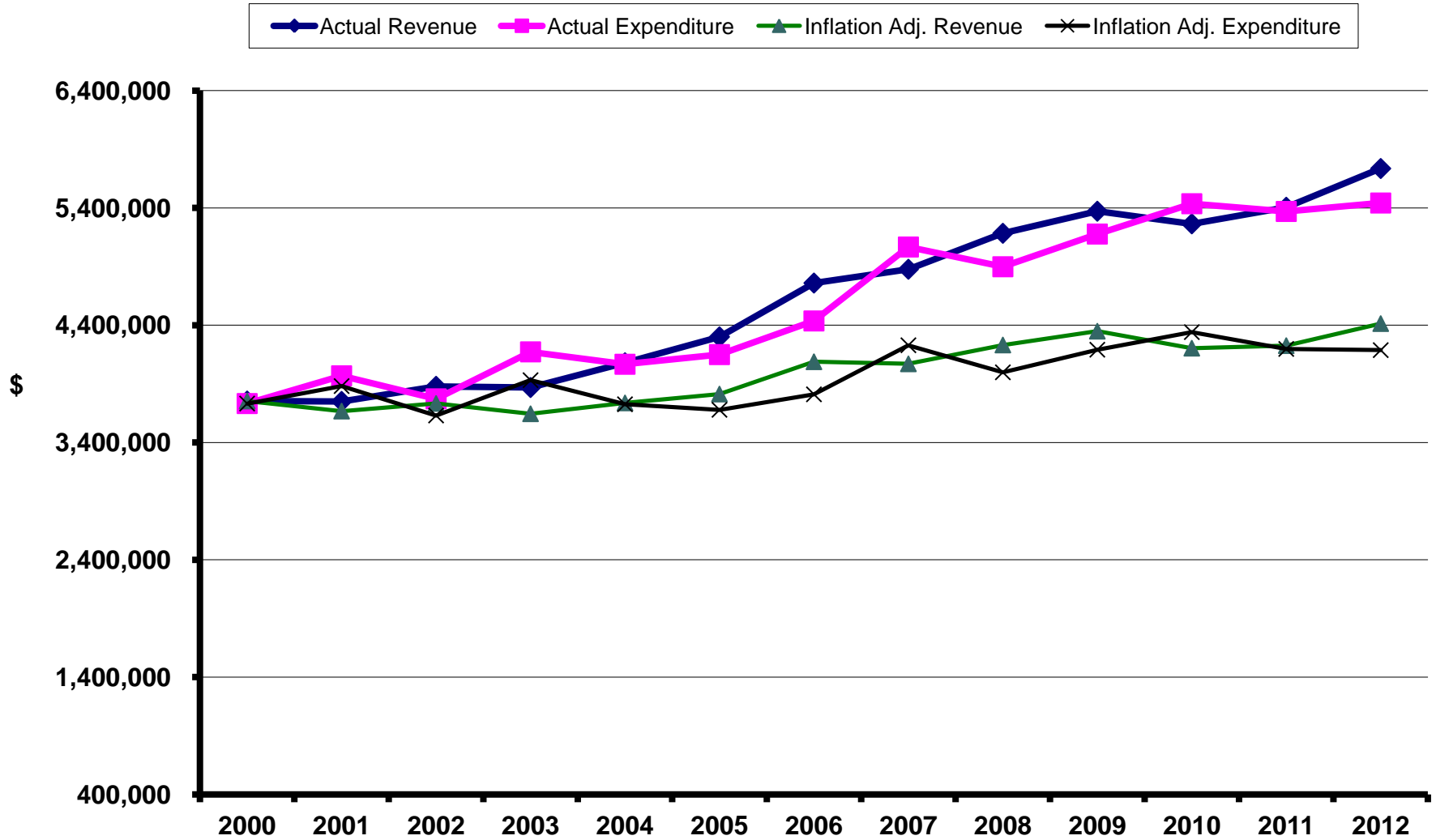
The Creek County population increased over the 2000-2011 period. (Figure 1) The population increased about 4.38% from 2000 to 2011 (Table 1), increasing .39% per year on average. Per Capita Income rose 51.20% from 2000 to 2010. Prices of goods and services increased 30.63% (CPI) due to inflation during that period (Appendix).

Table 1. County Population and Personal Income, 2000-2011

Year	Population	% Change	Total Personal Income	% Change	Per Capita Income	% Change
2000	67,507	-2.9%	1,441,780		21,357	
2001	67,768	0.4%	1,559,540	-7.6%	23,013	7.8%
2002	68,148	0.6%	1,571,734	-0.8%	23,064	0.2%
2003	68,094	-0.1%	1,602,214	-1.9%	23,529	2.0%
2004	67,843	-0.4%	1,662,068	-3.6%	24,499	4.1%
2005	67,715	-0.2%	1,746,236	-4.8%	25,788	5.3%
2006	67,791	0.1%	1,876,193	-6.9%	27,676	7.3%
2007	68,292	0.7%	2,031,033	-7.6%	29,740	7.5%
2008	68,817	0.8%	2,222,186	-8.6%	32,291	8.6%
2009	69,535	1.0%	2,128,644	4.4%	30,613	-5.2%
2010	70,141	0.9%	2,191,701	-2.9%	31,247	2.1%
2011	70,467	0.5%				
<hr/>						
% Change						
2000 - '11	4.38%		47.64%		51.20%	
<hr/>						
Annual Rate			'00-'10		'00-'10	
of Change	0.39%		4.28%		3.88%	

* 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 2000-2012



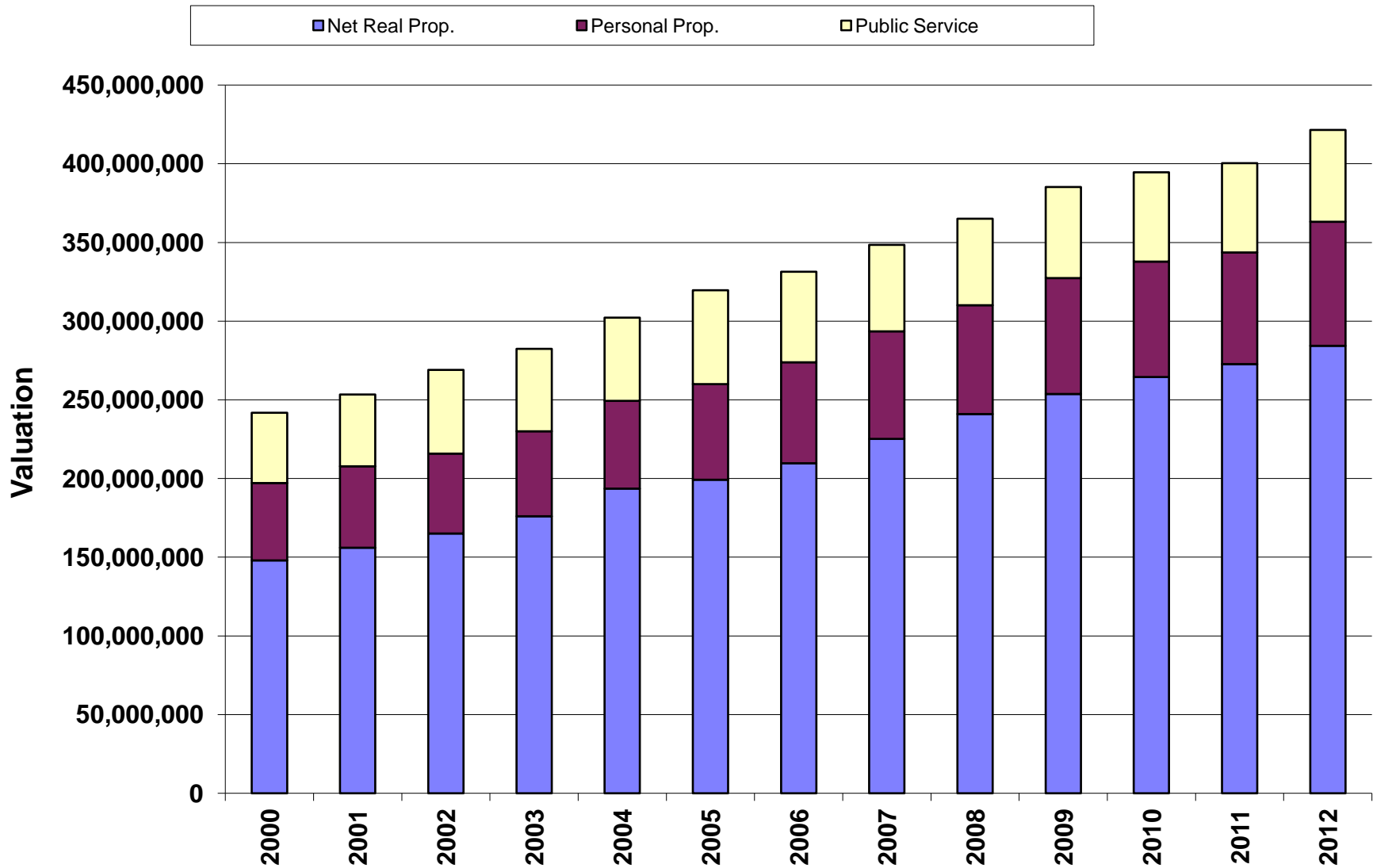
General fund revenues increased 52.82% from fiscal 2000 to fiscal 2012 while expenditures increased 45.81%. Accounting for inflation, revenues increased 17.59% (Table 2). Ad valorem revenues constitute 68% of general fund revenues and increased 70.98% from 2000 to 2012. "Other Revenues" increased 19.55% (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 2000 - 2012

Year	Ad Valorem Revenues	Other Revenues	Total Revenues*	Total Expenditures	Real Revenues	Real Expenditures
2000	2,290,515	1,345,299	3,753,415	3,732,095	3,753,415	3,732,095
2001	2,387,702	1,293,060	3,750,363	3,968,519	3,667,618	3,880,961
2002	2,511,545	1,245,982	3,879,042	3,772,262	3,733,044	3,630,283
2003	2,606,387	1,097,114	3,868,819	4,172,855	3,644,929	3,931,370
2004	2,772,875	1,150,345	4,079,791	4,067,033	3,737,642	3,725,955
2005	2,846,638	1,252,400	4,300,909	4,149,521	3,812,939	3,678,728
2006	3,025,335	1,512,696	4,759,486	4,436,348	4,088,385	3,810,810
2007	3,164,037	1,563,999	4,876,900	5,066,622	4,070,577	4,228,931
2008	3,388,310	1,629,873	5,183,587	4,898,301	4,231,281	3,998,407
2009	3,517,728	1,733,729	5,371,749	5,177,100	4,348,836	4,191,253
2010	3,736,535	1,353,915	5,264,165	5,435,553	4,204,147	4,341,023
2011	3,835,239	1,390,450	5,405,638	5,369,694	4,225,765	4,197,666
2012	3,916,276	1,608,307	5,735,786	5,441,665	4,413,792	4,187,460
% Change 2000 - '12 Annual Rate of Change	70.98%	19.55%	52.82%	45.81%	17.59%	12.20%
per capita						
2000	33.93	19.93	55.60	55.28	55.60	55.28
2001	35.23	19.08	55.34	58.56	54.12	57.27
2002	36.85	18.28	56.92	55.35	54.78	53.27
2003	38.28	16.11	56.82	61.28	53.53	57.73
2004	40.87	16.96	60.14	59.95	55.09	54.92
2005	42.04	18.50	63.51	61.28	56.31	54.33
2006	44.63	22.31	70.21	65.44	60.31	56.21
2007	46.33	22.90	71.41	74.19	59.61	61.92
2008	49.24	23.68	75.32	71.18	61.49	58.10
2009	50.59	24.93	77.25	74.45	62.54	60.28
2010	53.27	19.30	75.05	77.49	59.94	61.89
2011	54.43	19.73	76.71	76.20	59.97	59.57
2012	55.58	22.82	81.40	77.22	62.64	59.42
% Change 2000 - '12 Annual Rate of Change	63.80%	14.53%	46.40%	39.68%	12.65%	7.49%

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 2000-2012



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 2000 through 2012. 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 74.34% between 2000 and 2012 (Table 3). Personal Property value rose 60.50%. Net Real Property valuation rose 92.09%. Public service property valuation increased 30.69%. On a per person basis, net real property value increased 84.02%. Total value per person rose 67.02%. Thus, for the average citizen, property value increased more than the estimated 29.95% inflation (IPD, GDP index) from 2000-2012.

Caddo County Assessment Percentages:

Real Property:	12%
Personal Property:	12%
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
2000	148,006,026	49,161,959	44,583,762	241,751,747
2001	156,106,743	51,719,609	45,599,266	253,425,618
2002	165,019,589	50,755,977	53,208,766	268,984,332
2003	176,063,343	53,875,820	52,403,265	282,342,428
2004	193,533,110	55,867,173	52,868,242	302,268,525
2005	199,295,575	60,639,476	59,694,021	319,629,072
2006	209,750,978	64,093,029	57,489,174	331,333,181
2007	225,130,155	68,313,643	55,091,166	348,534,964
2008	241,028,387	69,109,296	54,988,943	365,126,626
2009	253,696,330	73,708,797	57,879,740	385,284,867
2010	264,506,734	73,258,032	56,802,025	394,566,791
2011	272,740,938	70,854,129	56,771,630	400,366,697
2012	284,300,135	78,904,958	58,266,130	421,471,223
% of Total	67.45%	18.72%	13.82%	100.00%
% Change				
2000 - '12	92.09%	60.50%	30.69%	74.34%
Annual Rate of Change	5.59%	4.02%	2.26%	4.74%
per capita				
Year	Net Real Property	Personal Property	Public Service	Total Value
2000	2,192	728	660	3,581
2001	2,304	763	673	3,740
2002	2,421	745	781	3,947
2003	2,586	791	770	4,146
2004	2,853	823	779	4,455
2005	2,943	896	882	4,720
2006	3,094	945	848	4,888
2007	3,297	1,000	807	5,104
2008	3,502	1,004	799	5,306
2009	3,648	1,060	832	5,541
2010	3,771	1,044	810	5,625
2011	3,870	1,005	806	5,682
2012	4,035	1,120	827	5,981
% Change				
2000 - '12	84.02%	53.76%	25.20%	67.02%
Annual Rate of Change	5.21%	3.65%	1.89%	4.37%

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, 57.17%. Interest on Investments decreased the most. Altogether, these sources of revenue increased 19.55%.

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
2000	265,506	86,740	318,544	335,675	338,834	1,345,299
2001	251,271	86,610	10,986	342,941	601,253	1,293,060
2002	299,718	87,190	186,830	319,989	352,255	1,245,982
2003	311,874	86,029	100,218	316,938	282,055	1,097,114
2004	339,150	86,029	70,455	301,816	352,895	1,150,345
2005	330,108	86,610	90,007	392,389	353,285	1,252,400
2006	363,349	86,609	212,908	427,481	422,349	1,512,696
2007	345,685	86,610	342,154	460,488	329,063	1,563,999
2008	329,210	86,610	373,275	445,825	394,954	1,629,873
2009	284,167	87,170	224,466	530,663	607,263	1,733,729
2010	274,105	87,170	129,741	567,835	295,064	1,353,915
2011	245,058	87,387	113,525	490,093	454,387	1,390,450
2012	289,208	91,448	71,945	527,580	628,126	1,608,307
% of Total	17.98%	5.69%	4.47%	32.80%	39.06%	100.00%
% Change						
2000 - `12	8.93%	5.43%	-77.41%	57.17%	85.38%	19.55%
Annual Rate						
of Change	0.72%	0.44%	-11.66%	3.84%	5.28%	1.50%
per capita						
2000	3.93	1.28	4.72	4.97	5.02	19.93
2001	3.71	1.28	0.16	5.06	8.87	19.08
2002	4.40	1.28	2.74	4.70	5.17	18.28
2003	4.58	1.26	1.47	4.65	4.14	16.11
2004	5.00	1.27	1.04	4.45	5.20	16.96
2005	4.87	1.28	1.33	5.79	5.22	18.50
2006	5.36	1.28	3.14	6.31	6.23	22.31
2007	5.06	1.27	5.01	6.74	4.82	22.90
2008	4.78	1.26	5.42	6.48	5.74	23.68
2009	4.09	1.25	3.23	7.63	8.73	24.93
2010	3.91	1.24	1.85	8.10	4.21	19.30
2011	3.48	1.24	1.61	6.95	6.45	19.73
2012	4.10	1.30	1.02	7.49	8.91	22.82
% Change						
2000-`12	4.35%	1.00%	-78.36%	50.57%	77.59%	14.53%
Annual Rate						
of Change	0.36%	0.08%	-11.98%	3.47%	4.90%	1.14%

*Other Sources include Cable TV Franchise, Tobacco Tax, and State in Lieu Payments.

**Figure 4. Proportionate Shares of the General Fund Allocated Among the Various County Government Services, FY 2012
2012 Expenditures**

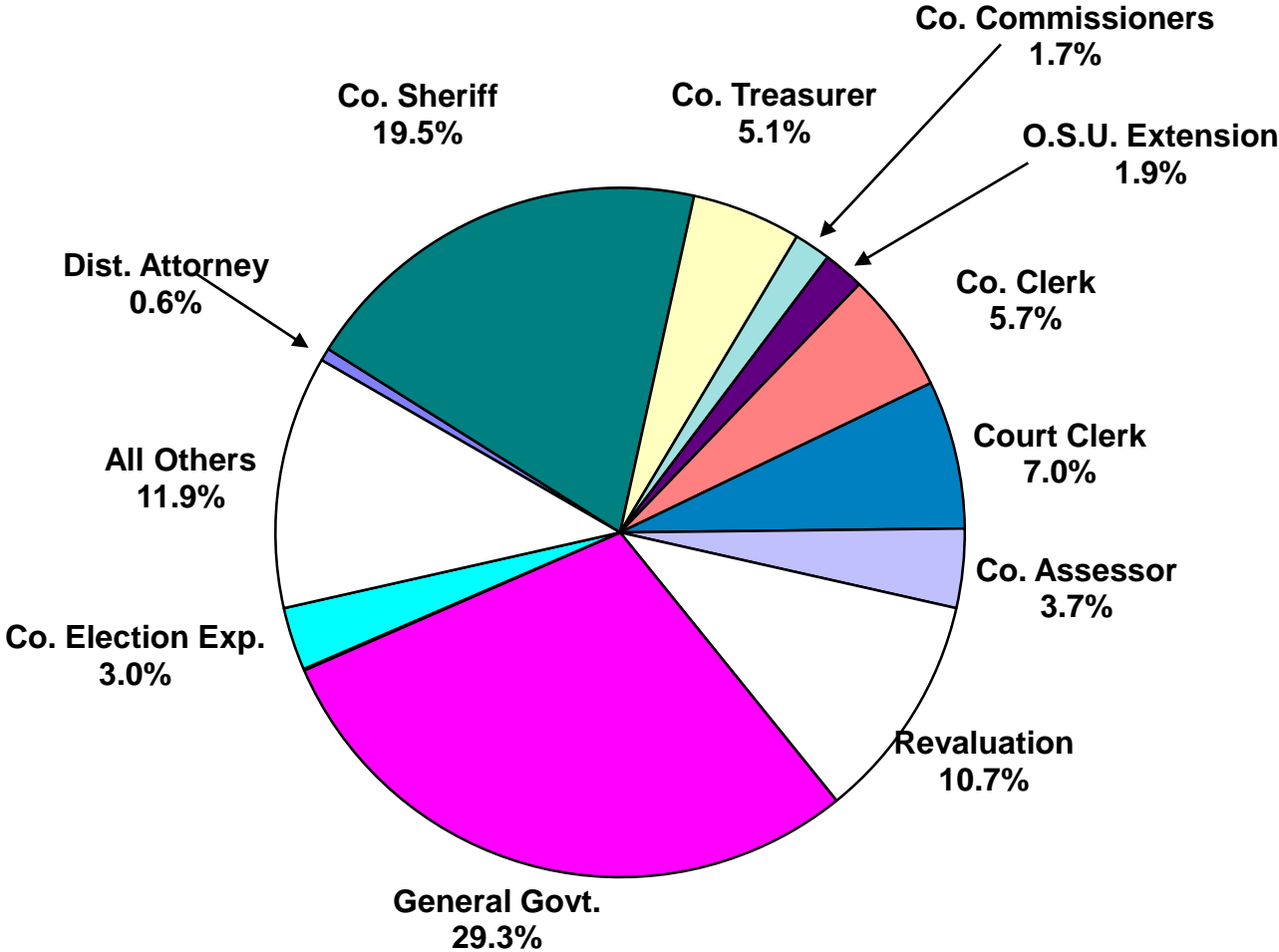


Figure 4 shows that "Sheriff," "General Government," and "Revaluation of Reimbursements" are the largest expenditure accounts. All accounts, except the County Commissioners, show increased expenditures (Table 5) over the period. After adjusting for inflation, however District Attorney, Co. Sheriff, Co. Treasurer, Co. Clerk, and Co. Assessor also show declines. Per capita expenditures are shown at the bottom of Table 5. County Sheriff and General Government together cost \$37.66 per person in 2012, 48.77% of the total.

Table 5. General Fund Expenditures by Function

Account	2000	2012	% Change 2000-2012	Real Change 2000-2012	2012 Acct. % of Total
Dist. Attorney	29,339	32,488	10.73%	-14.79%	0.60%
Co. Sheriff	849,143	1,062,086	25.08%	-3.75%	19.52%
Co. Treasurer	229,432	278,858	21.54%	-6.47%	5.12%
Co. Commissioners	129,500	93,296	-27.96%	-44.56%	1.71%
O.S.U. Extension	72,173	104,485	44.77%	11.40%	1.92%
Co. Clerk	239,295	307,952	28.69%	-0.97%	5.66%
Court Clerk	277,135	378,288	36.50%	5.04%	6.95%
Co. Assessor	199,848	201,813	0.98%	-22.29%	3.71%
Revaluation	379,902	580,374	52.77%	17.56%	10.67%
General Govt.	890,384	1,591,947	78.79%	37.58%	29.25%
Excise-Equal. Bd.	2,259	3,827	69.40%	30.35%	0.07%
Co. Election Exp.	106,827	160,760	50.49%	15.80%	2.95%
All Others*	326,858	645,491	97.48%	51.97%	11.86%
Total	3,732,095	5,441,665	45.81%	12.20%	100.00%

per capita Account	2000	2012	% Change 2000-2012	Real Change 2000-2012	2012 Acct. % of Total
Dist. Attorney	0.43	0.46	6.08%	-18.37%	0.60%
Co. Sheriff	12.58	15.07	19.82%	-7.79%	19.52%
Co. Treasurer	3.40	3.96	16.44%	-10.40%	5.12%
Co. Commissioners	1.92	1.32	-30.98%	-46.89%	1.71%
O.S.U. Extension	1.07	1.48	38.69%	6.72%	1.92%
Co. Clerk	3.54	4.37	23.29%	-5.13%	5.66%
Court Clerk	4.11	5.37	30.77%	0.63%	6.95%
Co. Assessor	2.96	2.86	-3.26%	-25.56%	3.71%
Revaluation	5.63	8.24	46.35%	12.62%	10.67%
General Govt.	13.19	22.59	71.28%	31.81%	29.25%
Excise-Equal. Bd.	0.03	0.05	62.28%	24.88%	0.07%
Co. Election Exp.	1.58	2.28	44.17%	10.94%	2.95%
All Others*	4.84	9.16	89.19%	45.58%	11.86%
Total	55.28	77.22	39.68%	7.49%	100.00%

* All Others includes Civil Defense, Charity, County Audit Budget, Building Maintenance, Juvenile Shelter, County Purchasing Agent, Metro Planning, and Free Fair Budget.

Figure 5. Trends in the Five Largest General Fund Expenditure Accounts, FY 2000-2012

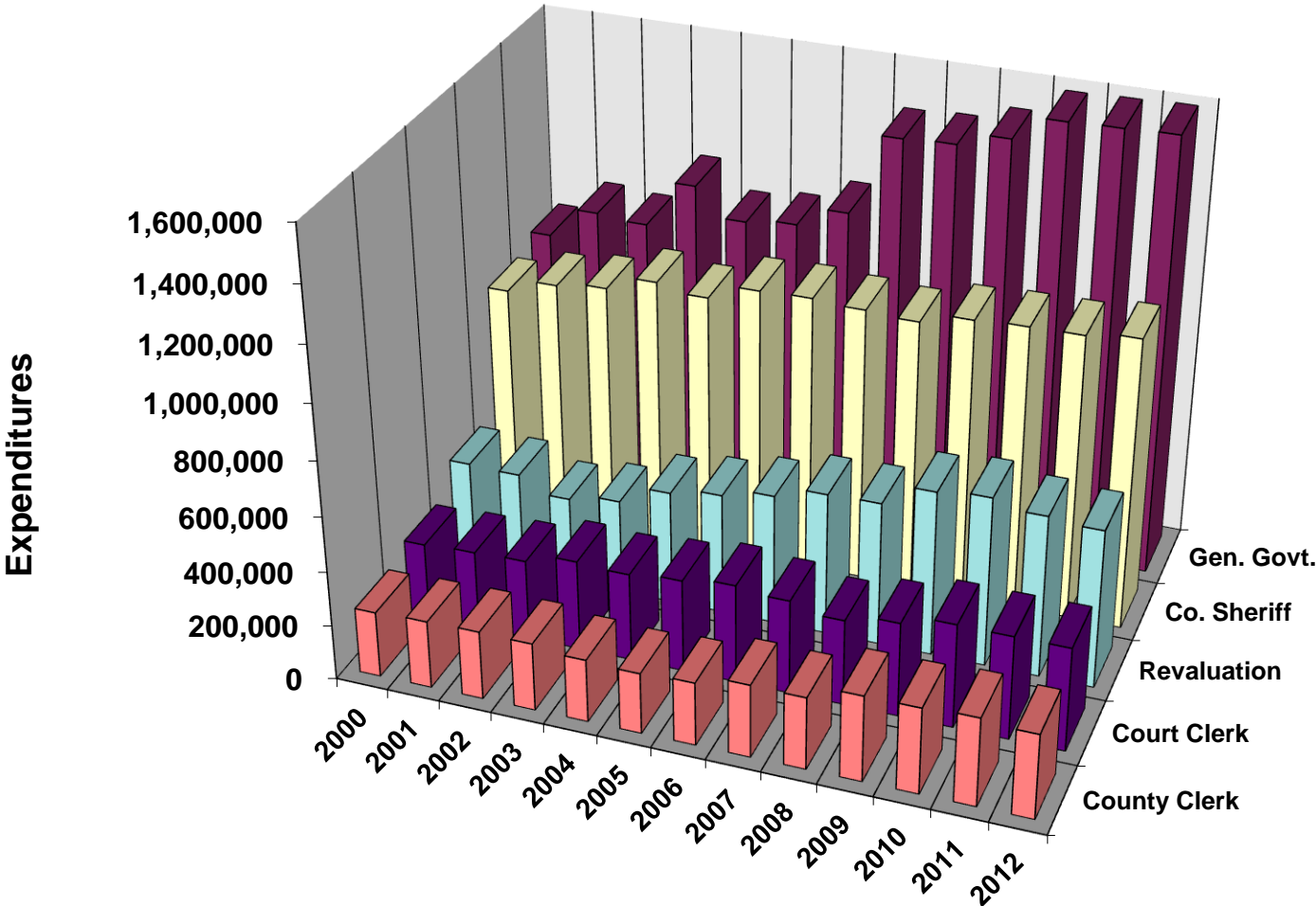
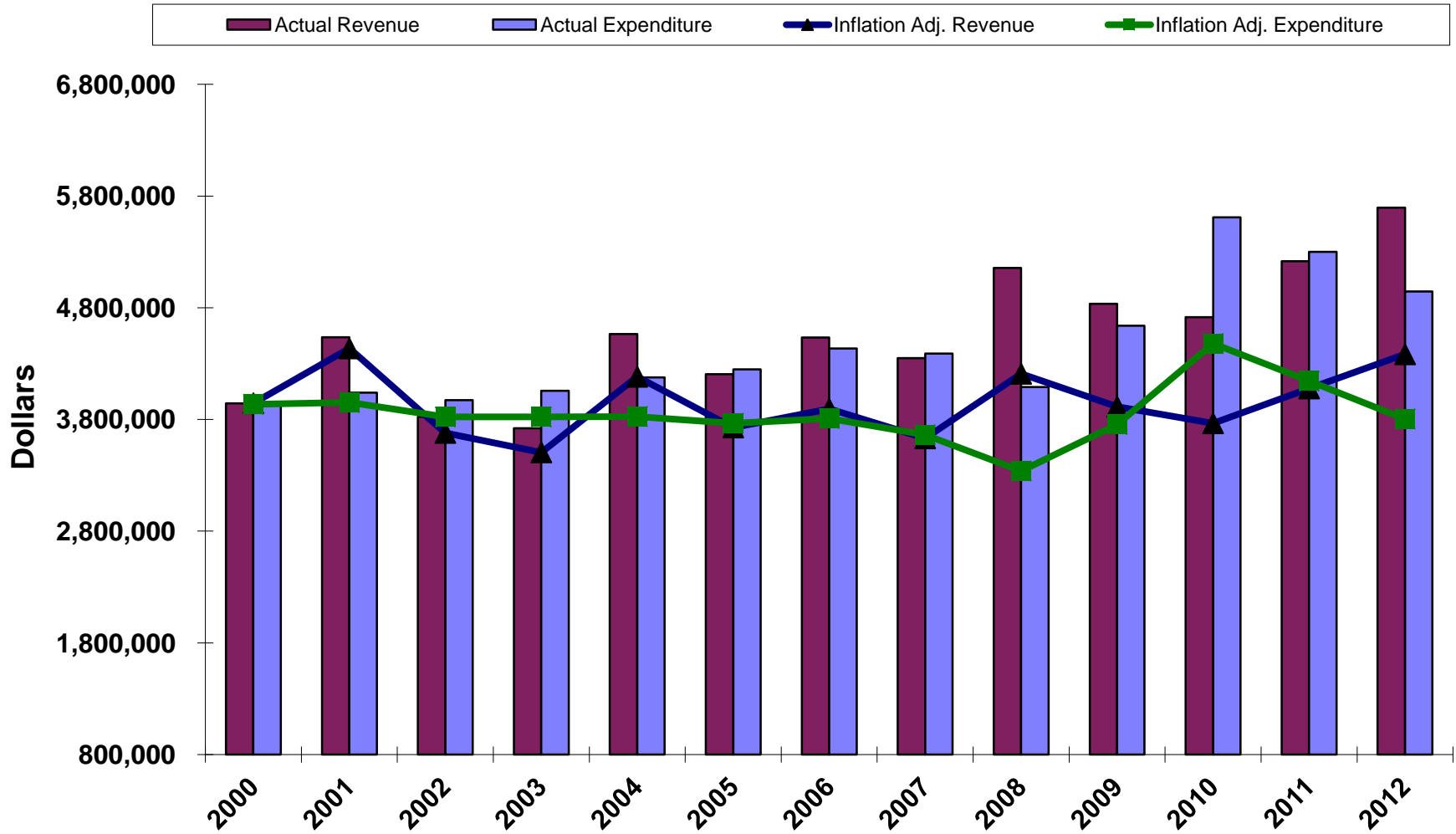


Figure 5 shows the relative magnitude of the five largest expenditure accounts. All accounts grew with General Government increasing the largest percentage, while the County Sheriff increased the least percentage (Table 6). Table 6 shows the actual dollar amounts for each account and the per capita expenditures for these five largest accounts.

Table 6. The Five Largest General Fund Accounts in Fiscal 2012

Year	Gen. Govt.	Co. Sheriff	Revaluation	Court Clerk	County Clerk
2000	890,384	849,143	379,902	277,135	239,295
2001	1,002,864	900,651	374,281	286,141	246,312
2002	989,597	921,045	318,545	292,146	249,577
2003	1,160,850	975,134	346,328	329,861	247,243
2004	1,058,613	949,968	415,781	321,780	228,898
2005	1,078,430	1,006,304	444,127	338,014	221,894
2006	1,150,103	1,011,668	478,841	360,263	230,163
2007	1,441,915	1,001,959	522,377	344,364	265,663
2008	1,449,979	991,670	526,820	312,712	263,159
2009	1,496,499	1,030,137	606,330	343,771	312,818
2010	1,581,824	1,038,811	622,694	380,120	313,337
2011	1,586,568	1,041,221	593,824	378,287	321,842
2012	1,591,947	1,062,086	580,374	378,288	307,952
% Change					
2000-12	78.79%	25.08%	52.77%	36.50%	28.69%
Annual Rate					
of Change	4.96%	1.88%	3.59%	2.63%	2.12%
per capita					
2000	13.19	12.58	5.63	4.11	3.54
2001	14.80	13.29	5.52	4.22	3.63
2002	14.52	13.52	4.67	4.29	3.66
2003	17.05	14.32	5.09	4.84	3.63
2004	15.60	14.00	6.13	4.74	3.37
2005	15.93	14.86	6.56	4.99	3.28
2006	16.97	14.92	7.06	5.31	3.40
2007	21.11	14.67	7.65	5.04	3.89
2008	21.07	14.41	7.66	4.54	3.82
2009	21.52	14.81	8.72	4.94	4.50
2010	22.55	14.81	8.88	5.42	4.47
2011	22.52	14.78	8.43	5.37	4.57
2012	22.59	15.07	8.24	5.37	4.37
% Change					
2000-12	71.28%	19.82%	46.35%	30.77%	23.29%
Annual Rate					
of Change	4.59%	1.52%	3.22%	2.26%	1.76%

Figure 6. Road Fund Revenues and Expenditures, Actual and Inflation Adjusted, FY 2000-2012



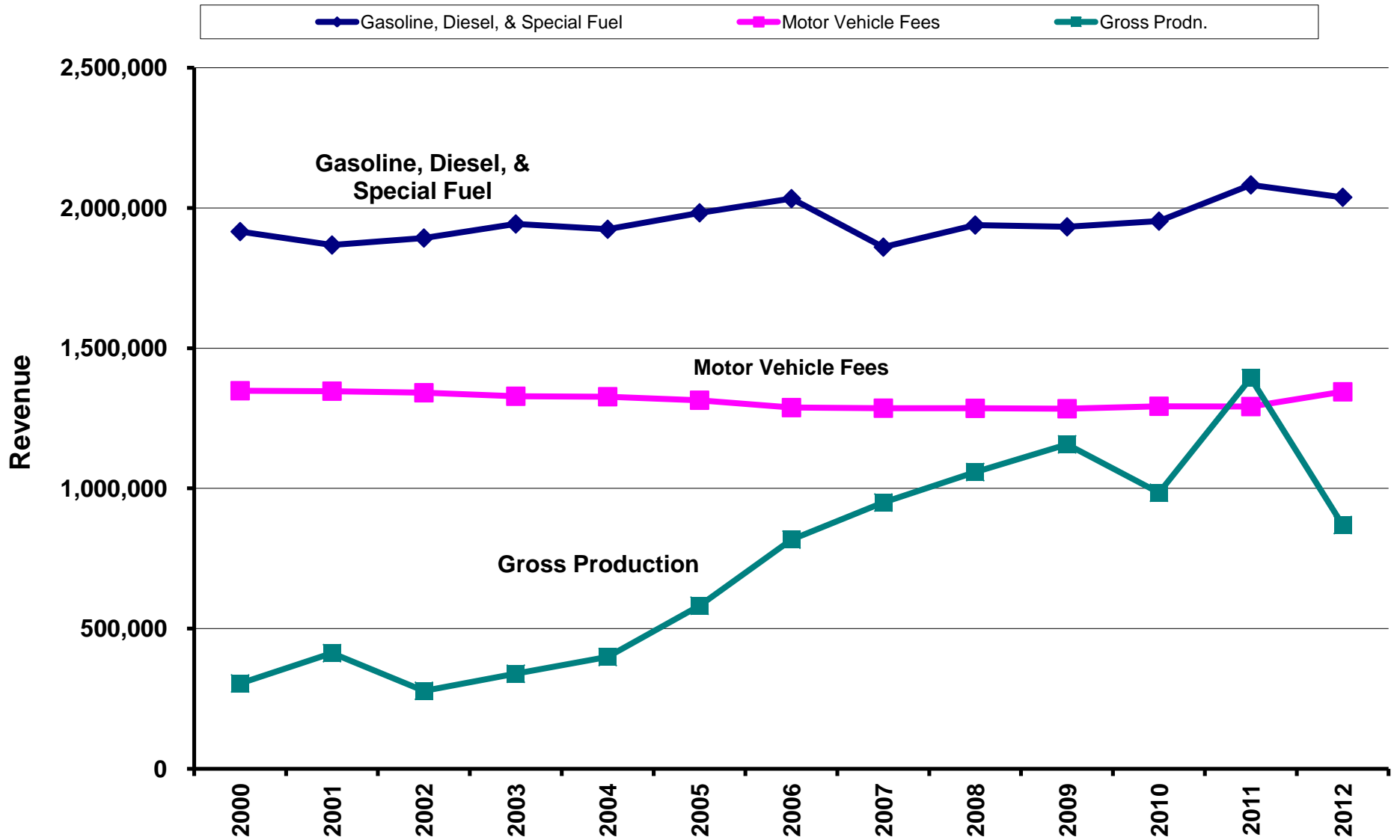
County Road Fund Revenue and Expenditures

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 44.36% from 2000 to 2012 (Table 7). Actual expenditures rose 25.64%. After adjusting for inflation, revenues increased 11.09%. Because the number of road miles in the county decreased between 2000 and 2012, the per mile changes are larger than the totals (Table 7). Inflation adjusted revenues/mile increased 11.97%. (These stats assume 2000 and 2012 were representative years.)

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

Year	Actual Revenues	Actual Expenditures	Inflation Adjusted Revenues (2000 \$)	Inflation Adjusted Expenditures (2000 \$)
2000	3,945,347	3,935,767	3,945,347	3,935,767
2001	4,535,860	4,040,920	4,435,784	3,951,764
2002	3,823,347	3,972,149	3,679,445	3,822,647
2003	3,720,203	4,057,534	3,504,913	3,822,722
2004	4,564,480	4,176,898	4,181,683	3,826,606
2005	4,204,858	4,247,939	3,727,786	3,765,979
2006	4,533,524	4,434,324	3,894,284	3,809,071
2007	4,349,713	4,388,909	3,630,552	3,663,268
2008	5,155,567	4,090,441	4,208,409	3,338,964
2009	4,836,248	4,639,405	3,915,307	3,755,948
2010	4,714,764	5,609,706	3,765,377	4,480,108
2011	5,215,619	5,301,629	4,077,220	4,144,457
2012	5,695,602	4,944,706	4,382,870	3,805,041
% Change				
2000 - '12	44.36%	25.64%	11.09%	-3.32%
Annual Rate of Change				
	3.11%	1.92%	0.88%	-0.28%
per mile of road				
2000	3,292.95	3,284.95	3,292.95	3,284.95
2001	3,785.75	3,372.66	3,702.23	3,298.25
2002	3,191.07	3,315.26	3,070.96	3,190.48
2003	3,104.98	3,386.53	2,925.30	3,190.55
2004	3,749.74	3,431.34	3,435.27	3,143.57
2005	3,495.22	3,531.03	3,098.66	3,130.41
2006	3,775.14	3,692.53	3,242.83	3,171.87
2007	3,622.07	3,654.71	3,023.22	3,050.46
2008	4,291.30	3,404.73	3,502.92	2,779.23
2009	4,000.70	3,837.87	3,238.87	3,107.04
2010	3,909.33	4,651.38	3,122.13	3,714.76
2011	4,325.16	4,396.48	3,381.12	3,436.87
2012	4,791.45	4,159.76	3,687.11	3,201.01
% Change				
2000-'12	45.51%	26.63%	11.97%	-2.56%
Annual Rate of Change				
	3.17%	1.99%	0.95%	-0.22%

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 -1.01%, 31.58%, and -.29%, respectively, (Table 8). Gross production grew by the largest amount. Of the principal sources of road funds only gross production and diesel 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
2000	1,480,069	302	435,485	1,348,248	304,174	3,568,278
per mile	1,235	0	363	1,125	254	2,978
2001	1,435,450	194	432,382	1,346,804	412,289	3,627,119
per mile	1,198	0	361	1,124	344	3,027
2002	1,446,064	172	446,754	1,341,091	277,787	3,511,868
per mile	1,207	0	373	1,119	232	2,931
2003	1,521,668	715	420,635	1,328,539	338,693	3,610,250
per mile	1,270	1	351	1,109	283	3,013
2004	1,491,487	261	432,484	1,326,964	398,404	3,649,599
per mile	1,225	0	355	1,090	327	2,998
2005	1,469,094	163	513,573	1,314,438	581,392	3,878,659
per mile	1,221	0	427	1,093	483	3,224
2006	1,507,669	124	525,601	1,288,117	817,193	4,138,704
per mile	1,255	0	438	1,073	680	3,446
2007	1,436,379	69	424,047	1,286,040	949,338	4,095,873
per mile	1,196	0	353	1,071	791	3,411
2008	1,436,508	91	502,693	1,285,457	1,058,243	4,282,992
per mile	1,196	0	418	1,070	881	3,565
2009	1,417,657	192	515,010	1,284,110	1,156,965	4,373,934
per mile	1,173	0	426	1,062	957	3,618
2010	1,440,118	128	513,015	1,292,948	984,512	4,230,720
per mile	1,194	0	425	1,072	816	3,508
2011	1,513,739	130	568,555	1,291,786	1,393,519	4,767,730
per mile	1,255	0	471	1,071	1,156	3,954
2012	1,465,057	198	573,009	1,344,404	869,201	4,251,870
per mile	1,232	0	482	1,131	731	3,577
% change						
2000-2012	-1.01%	-34.53%	31.58%	-0.29%	185.76%	19.16%
Annual Rate						
of Change	-0.08%	-3.47%	2.31%	-0.02%	9.14%	1.47%

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.
8. Federal Bank Reserve provided statistics for the CPI, IPD and PPI. <http://research.stlouisfed.org/>

Appendix A
Price Indices

Year	CPI*		PPI**		IPD***	
	Index Value	% Change	Index Value	% Change	Index Value	% Change
1990	130.658		116.3		72.2	
1991	136.167	4.22%	116.5	0.17%	74.8	3.54%
1992	140.308	3.04%	117.2	0.60%	76.5	2.37%
1993	144.475	2.97%	118.9	1.45%	78.2	2.21%
1994	148.225	2.60%	120.5	1.35%	79.9	2.11%
1995	152.383	2.81%	124.8	3.57%	81.5	2.09%
1996	156.858	2.94%	127.7	2.32%	83.1	1.90%
1997	160.525	2.34%	127.6	-0.08%	84.6	1.77%
1998	163.008	1.55%	124.4	-2.51%	85.5	1.13%
1999	166.583	2.19%	125.5	0.88%	86.8	1.47%
2000	172.192	3.37%	132.7	5.74%	88.6	2.17%
2001	177.042	2.82%	134.2	1.13%	90.6	2.26%
2002	179.867	1.60%	131.1	-2.31%	92.1	1.62%
2003	184.000	2.30%	138.1	5.34%	94.1	2.15%
2004	188.908	2.67%	146.7	6.23%	96.8	2.84%
2005	195.267	3.37%	157.4	7.29%	100.0	3.34%
2006	201.558	3.22%	164.8	4.70%	103.2	3.21%
2007	207.344	2.87%	172.7	4.79%	106.2	2.92%
2008	215.255	3.82%	189.6	9.79%	108.6	2.25%
2009	214.565	-0.32%	172.9	-8.81%	109.5	0.83%
2010	218.085	1.64%	184.7	6.82%	111.0	1.37%
2011	224.937	3.14%	201.1	8.88%	113.4	2.16%
2012****	229.066	1.84%	202.2	0.54%	115.2	1.59%
% change						
1990 - 2012	75.32%		73.84%		59.55%	
Annual Rate						
of Change	2.58%		2.55%		2.15%	
% change						
2000 - 2012	33.03%		52.36%		29.95%	
Annual Rate						
of Change	2.41%		3.57%		2.21%	

Source: <http://research.stlouisfed.org/>

* CPI = consumer price index

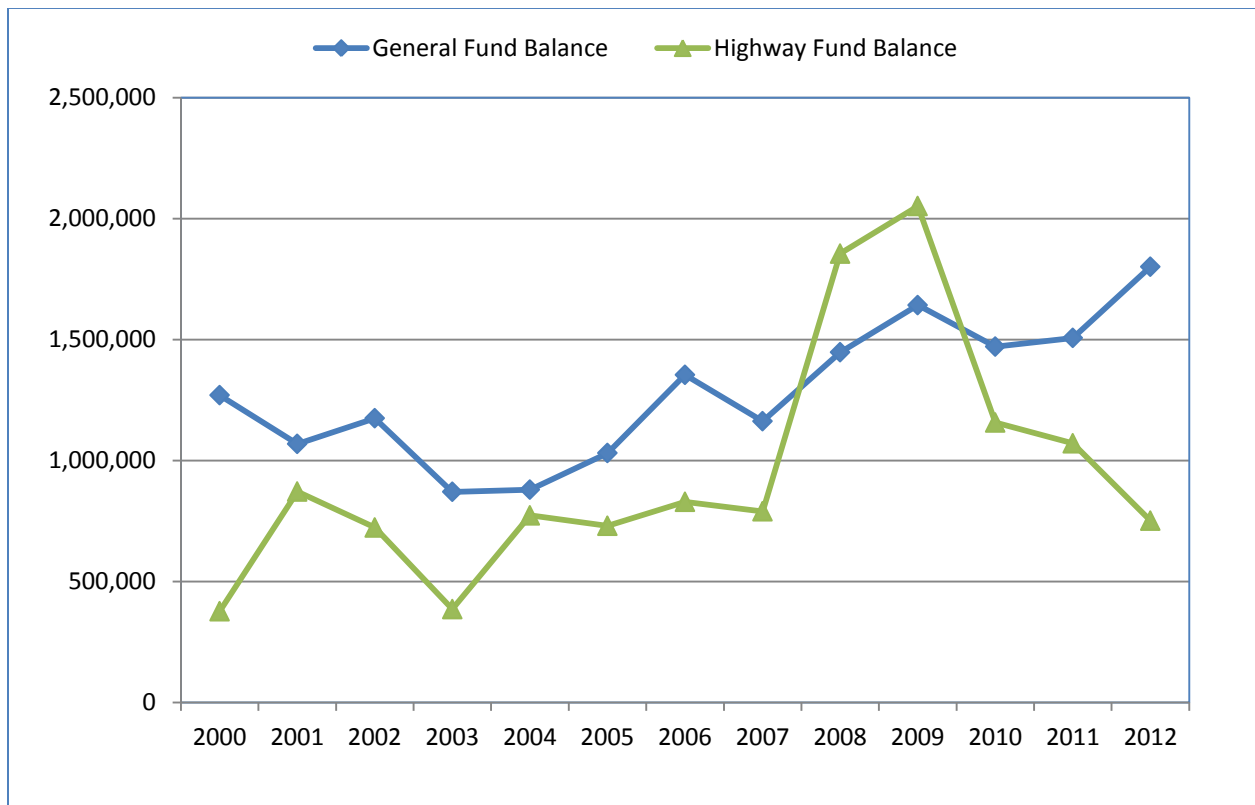
** PPI = producer price index

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

**** 2012 average of Jan- Sept.

Appendix B. Unencumbered Funds as of End of Fiscal Year

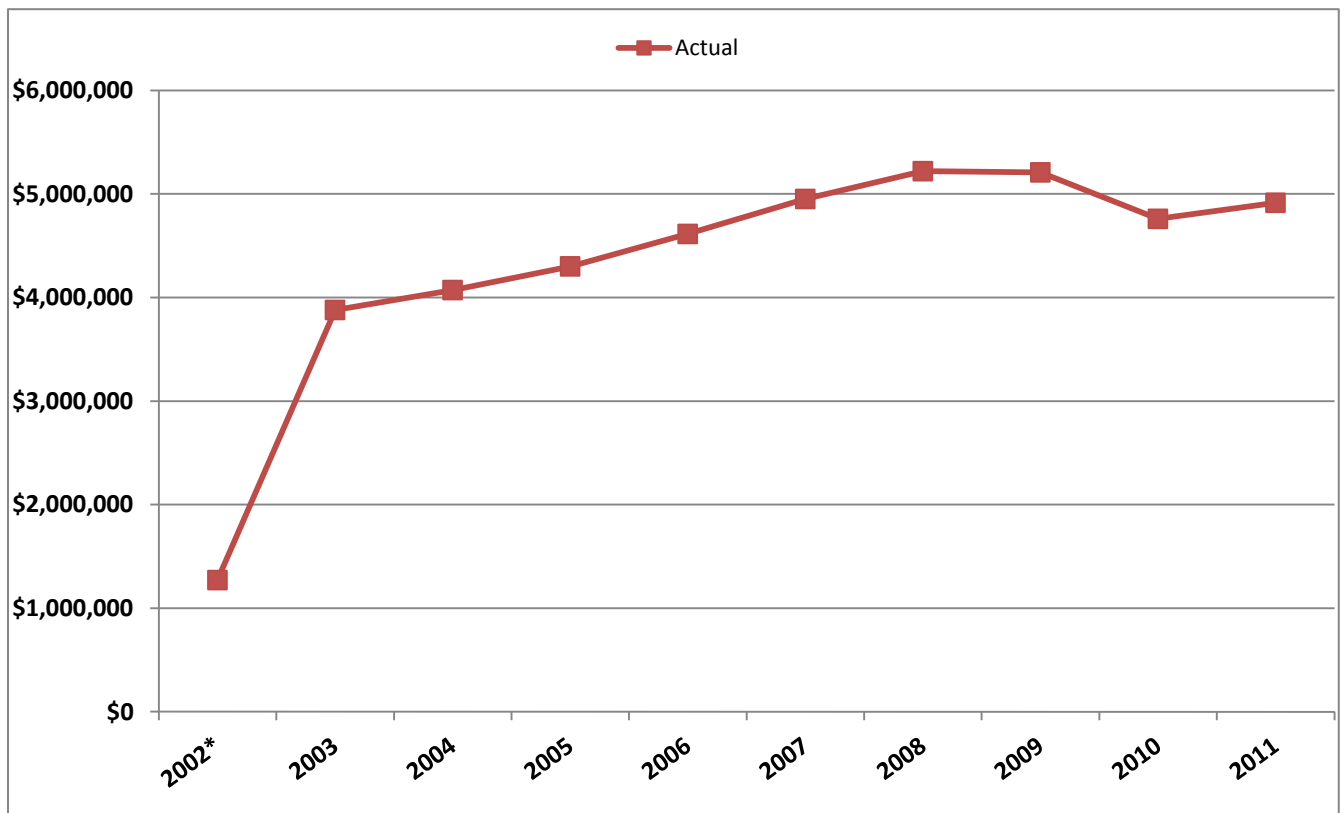
Year	End of Year General Fund Balance	End of Year Highway Fund Balance
2000	1,269,690.31	376,344.86
2001	1,068,291.62	871,284.78
2002	1,174,241.91	722,482.41
2003	870,205.59	385,151.79
2004	879,109.65	772,733.83
2005	1,030,496.88	729,652.97
2006	1,353,634.56	828,853.24
2007	1,161,900.93	789,656.56
2008	1,447,186.85	1,854,782.25
2009	1,641,835.54	2,051,618.00
2010	1,470,447.46	1,156,679.76
2011	1,506,391.22	1,070,669.59
2012	1,800,512.27	750,896.73
% Change	41.81%	99.52%



Appendix C. Actual Sales Tax, FY 2002*-2011

Year	Actual	% Tax Rate
2002*	1,271,595	1.0
2003	3,879,776	1.0
2004	4,072,089	1.0
2005	4,300,843	1.0
2006	4,614,097	1.0
2007	4,951,766	1.0
2008	5,220,269	1.0
2009	5,208,581	1.0
2010	4,759,697	1.0
2011	4,914,930	1.0

% Change
`03-`11 26.68%



*Fiscal year 2002 includes only 5 months of sales tax.
**According to Oklahoma Tax Commission website.