

**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.<sup>1</sup> The review covers fiscal years 1998-2010. General Fund total revenues and expenditures are presented in nominal (actual) and real (inflation adjusted<sup>2</sup>) 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 94.76% between fiscal years 1998 and 2010. At the same time, prices (inflation) increased 29.47% (as measured by the GDP implicit price deflator).
- **General Fund expenditures** rose 87.23%.

General Fund property tax revenues rose 146.64% over the period. Ad valorem revenues made up 68% of General Fund revenues in fiscal year 2010.

General Fund revenues from “all other sources” increased 27.28% over the study period.

- **Road Funds revenues** increased 14.12% between fiscal years 1998 and 2010. This is less than the 29.47% inflation.
- **Road Funds expenditures** grew 54.10% from 1998 to 2010. Expenditures per mile of road rose by 57.97%.

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 82% of total road revenue in 2010.

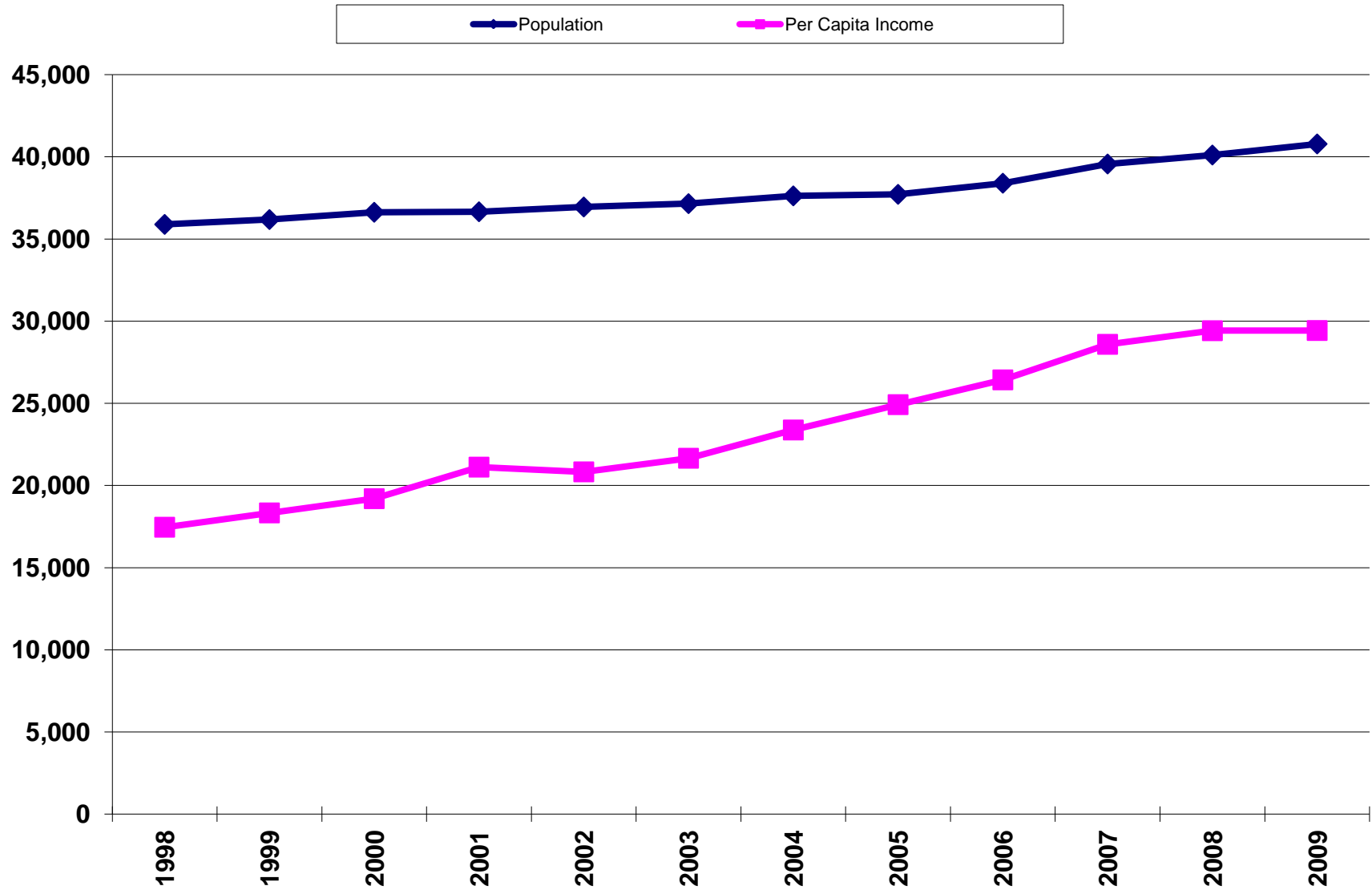
- The Bryan County **population** is estimated to have increased 18.19 % from 1998 to 2010.
- **Per capita personal income** is estimated to have grown 68.50% from 1998 to 2009. This average growth is more than the 31.60% inflation (from consumer price index) from 1998-2009.
- In conclusion, County General Fund revenue more than kept pace and Highway Fund revenue almost kept pace with rising prices.
- Appendix B shows a decrease in the General Fund Cash Balances balance of 65.80% and a decrease in the Road Fund balance of 32.0% from 1998 – 2010. These are unencumbered funds carried forward to the next fiscal year.
- Appendix C shows the 43.05% growth in the county sales tax collections from 1998 – 2010. This is about 13% more percent change than rising prices during this period.

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<sup>1</sup> 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.

<sup>2</sup> 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 1998-2009



## Bryan County Demographics

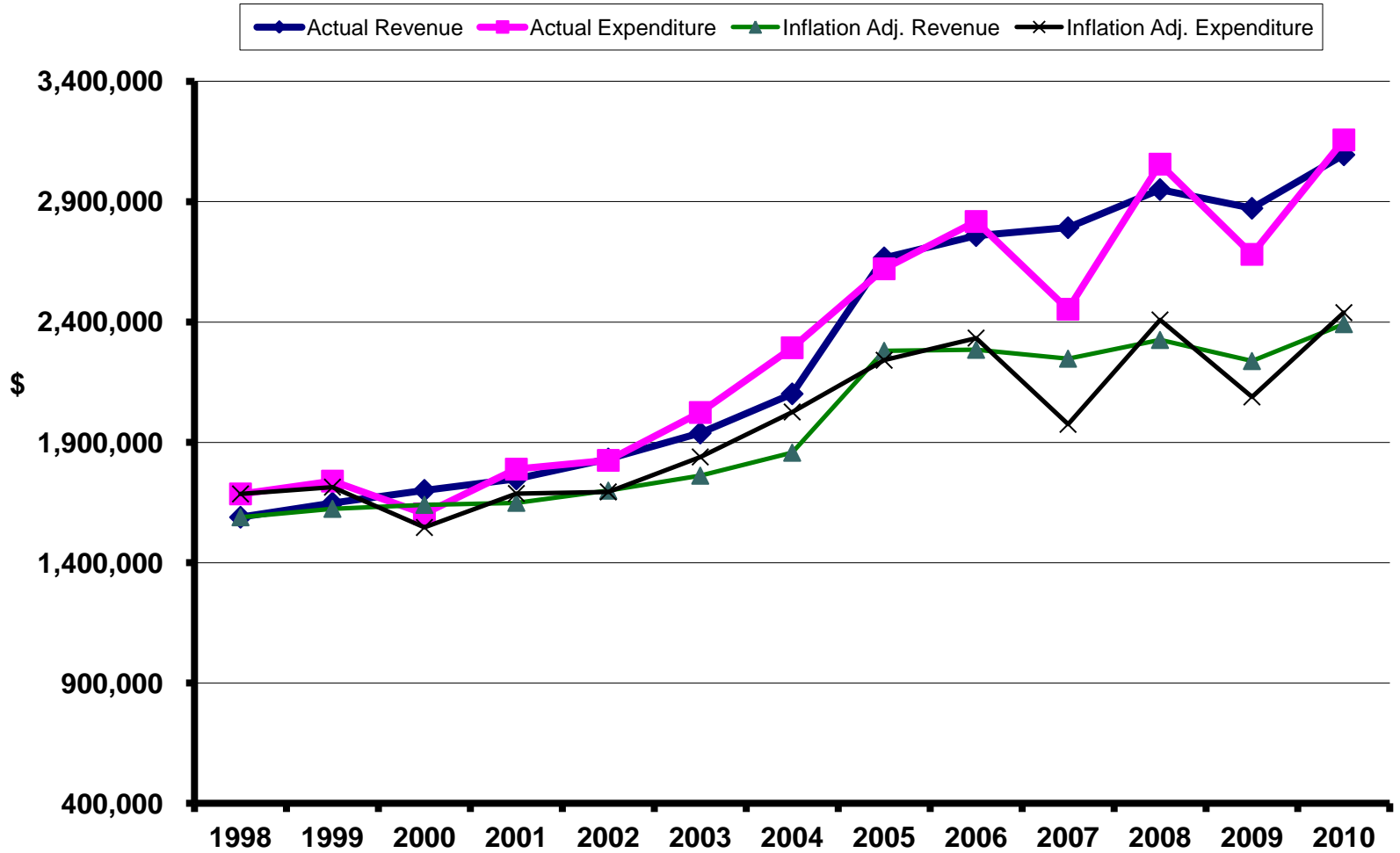
The Bryan County population increased over the 1998-2010 period. (Figure 1) The population increased about 18.19% from 1998 to 2010 (Table 1), 1.40% per year on average. Per Capita Income rose 68.50% from 1998 to 2009. Prices of goods and services increased 31.60% (CPI) due to inflation during that period (Appendix).

**Table 1. County Population and Personal Income, 1998 - 2010**

Year	Population	Total Personal		Per Capita		
		% Change	Income	% Change	Income	
1998	35,887	1.7%	626,600	4.8%	17,460	
1999	36,182	0.8%	663,282	5.9%	18,332	
2000	36,626	1.2%	702,571	5.9%	19,198	
2001	36,657	0.1%	769,950	9.6%	21,117	
2002	36,948	0.8%	765,890	-0.5%	20,830	
2003	37,150	0.5%	798,530	4.3%	21,657	
2004	37,623	1.3%	873,579	9.4%	23,378	
2005	37,716	0.2%	938,425	7.4%	24,920	
2006	38,395	1.8%	1,029,475	9.7%	26,427	
2007	39,563	3.0%	1,128,566	9.6%	28,590	
2008	40,109	1.4%	1,190,440	5.5%	29,420	
2009	40,783	1.7%	1,200,272	0.8%	29,431	
2010	42,416	4.0%				
<b>% Change</b>						
98 - '09	18.19%		80.96%		68.50%	
<b>Annual Rate</b>						
	1.40%		98-'09		98-'09	
			6.11%		5.36%	

\* 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 - 2010**



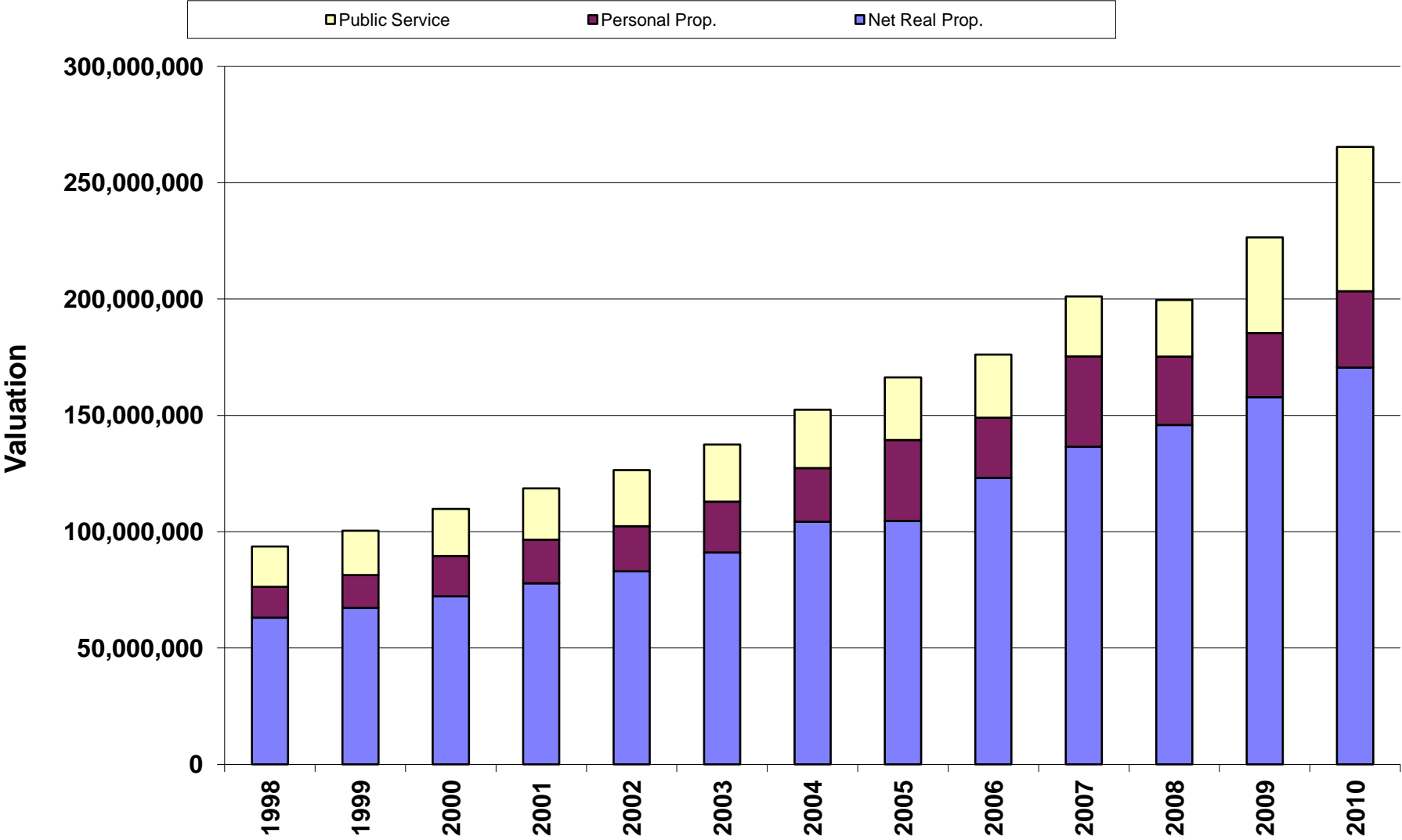
General fund revenues increased 94.76% from fiscal 1998 to fiscal 2010 while expenditures increased 87.23%. Accounting for inflation, revenues increased 50.49% (Table 2). Ad valorem revenues constitute 68% of general fund revenues and increased 146.64% from 1998 to 2010. "Other Revenues" increased 27.28% (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 - 2010**

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	1,623,893	1,713,926
2000	971,313	689,425	1,700,751	1,603,200	1,640,461	1,546,369
2001	1,060,947	650,468	1,748,155	1,788,908	1,648,982	1,687,423
2002	1,150,079	651,176	1,831,024	1,825,246	1,699,644	1,694,280
2003	1,193,532	672,345	1,938,678	2,024,178	1,761,739	1,839,435
2004	1,276,139	806,722	2,101,638	2,293,138	1,857,133	2,026,354
2005	1,398,880	1,219,436	2,666,617	2,621,042	2,280,266	2,241,294
2006	1,448,741	1,239,032	2,759,063	2,817,724	2,284,806	2,333,383
2007	1,646,490	989,902	2,791,953	2,453,142	2,247,736	1,974,967
2008	1,707,122	1,144,535	2,950,517	3,055,968	2,325,509	2,408,622
2009	1,930,867	873,257	2,872,601	2,681,108	2,237,915	2,088,732
2010	2,104,710	893,789	3,094,776	3,156,497	2,391,327	2,439,019
% Change						
'98 - '2010 Annual Rate of Change	146.64%	27.28%	94.76%	87.23%	50.49%	44.68%
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	47.42	49.51
2004	33.92	21.44	55.86	60.95	49.36	53.86
2005	37.09	32.33	70.70	69.49	60.46	59.43
2006	37.73	32.27	71.86	73.39	59.51	60.77
2007	41.62	25.02	70.57	62.01	56.81	49.92
2008	42.56	28.54	73.56	76.19	57.98	60.05
2009	47.34	21.41	70.44	65.74	54.87	51.22
2010	49.62	21.07	72.96	74.42	56.38	57.50
% Change						
'98 - '2010 Annual Rate of Change	108.67%	7.68%	64.78%	58.41%	27.33%	22.41%
of Change	6.32%	0.62%	4.25%	3.91%	2.03%	1.70%

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 - 2010**



## 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 2010. 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 183.30% between 1998 and 2010 (Table 3). Personal Property value rose 147.66%, while Real Property valuation rose 170.40%. Public service property valuation increased 257.52%. On a per person basis, net real property value increased 128.77%. Total value per person rose 139.69%. Thus, for the average citizen, property value increased more than the estimated 29.47% inflation (IPD, GDP index) from 1998-2010.

### **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, 1998-2010**

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
% of Total	64.26%	12.38%	23.36%	100.00%
% Change '98 - '2010	170.40%	147.66%	257.52%	183.30%
Annual Rate of Change	8.64%	7.85%	11.20%	9.07%
<b>per capita</b>				
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
% Change '98 - '2010	128.77%	109.54%	202.49%	139.69%
Annual Rate of Change	7.14%	6.36%	9.66%	7.56%

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, 70.93%. Interest on Investments decreased the most. Altogether, these sources of revenue increase 27.28%, 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
% of Total	16.77%	5.60%	3.04%	26.63%	47.95%	100.00%
% Change '98 - 2010	8.89%	15.30%	-79.02%	70.93%	69.89%	27.28%
Annual Rate of Change	0.71%	1.19%	-12.20%	4.57%	4.52%	2.03%
<b>per capita</b>						
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
% Change '98 - 2010	-7.87%	-2.45%	-82.25%	44.62%	43.74%	7.68%
Annual Rate of Change	-0.68%	-0.21%	-13.42%	3.12%	3.07%	0.62%

**Figure 4. Proportionate Shares of the General Fund Allocated Among the Various County Government Services, FY 2010 Expenditures**

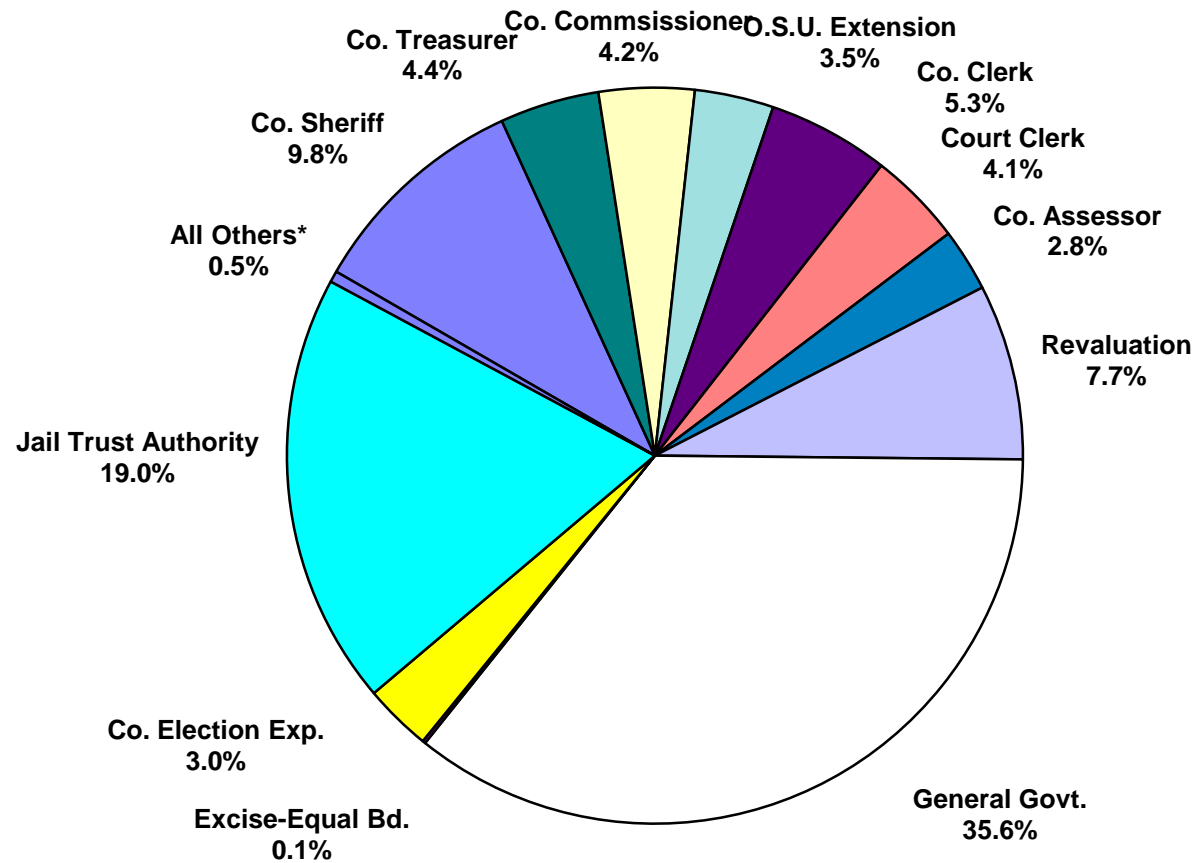


Figure 4 shows that "General Govt.," "Sheriff," and "Jail Trust Authority." are the largest expenditure accounts. All accounts, except the Excise-Equalization board show increased expenditures (Table 5) over the period. After adjusting for inflation, however, Sheriff, Court Clerk and Excise-Equalization Board expenditures declined. Per capita expenditures are shown at the bottom of Table 5. General Govt. and Jail Trust Authority together cost \$40.37 per person in 2010, 54.25% of the total.

**Table 5. General Fund Expenditures by Function**

Account	1998	2010	% Change 1998-2010	Real Change 1998-2010	2010 Acct. % of Total
Co. Sheriff	308,630	310,621	0.64%	-22.23%	9.84%
Co. Treasurer	106,175	137,784	29.77%	0.27%	4.37%
Co. Commissioners	99,536	132,441	33.06%	2.81%	4.20%
O.S.U. Extension	59,968	109,507	82.61%	41.10%	3.47%
Co. Clerk	127,375	168,712	32.45%	2.35%	5.34%
Court Clerk	102,178	130,762	27.97%	-1.11%	4.14%
Co. Assessor	64,738	86,989	34.37%	3.83%	2.76%
Revaluation	164,196	243,440	48.26%	14.56%	7.71%
General Govt.	506,078	1,122,852	121.87%	71.44%	35.57%
Excise-Equal Bd.	6,925	4,145	-40.15%	-53.75%	0.13%
Co. Election Exp.	59,536	93,641	57.28%	21.53%	2.97%
Jail Trust Authority	0	589,598			18.68%
All Others*	80,519	26,006	-67.70%	-75.04%	0.82%
<b>Total</b>	<b>1,685,855</b>	<b>3,156,497</b>	<b>87.23%</b>	<b>44.68%</b>	<b>100.00%</b>

<b>per capita</b> Account	1998	2010	% Change 1998-2010	Real Change 1998-2010	2010 Acct. % of Total
Co. Sheriff	8.60	7.32	-14.85%	-34.20%	9.84%
Co. Treasurer	2.96	3.25	9.80%	-15.16%	4.37%
Co. Commissioners	2.77	3.12	12.58%	-13.01%	4.20%
O.S.U. Extension	1.67	2.58	54.50%	19.38%	3.47%
Co. Clerk	3.55	3.98	12.06%	-13.41%	5.34%
Court Clerk	2.85	3.08	8.28%	-16.34%	4.14%
Co. Assessor	1.80	2.05	13.69%	-12.15%	2.76%
Revaluation	4.58	5.74	25.44%	-3.07%	7.71%
General Govt.	14.10	26.47	87.72%	45.05%	35.57%
Excise-Equal Bd.	0.19	0.10	-49.36%	-60.87%	0.13%
Co. Election Exp.	1.66	2.21	33.07%	2.83%	2.97%
Jail Trust Authority	0.00	13.90			18.68%
All Others*	2.24	0.61	-72.67%	-78.88%	0.82%
<b>Total</b>	<b>46.98</b>	<b>74.42</b>	<b>58.41%</b>	<b>22.41%</b>	<b>100.00%</b>

\* 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 - 2010**

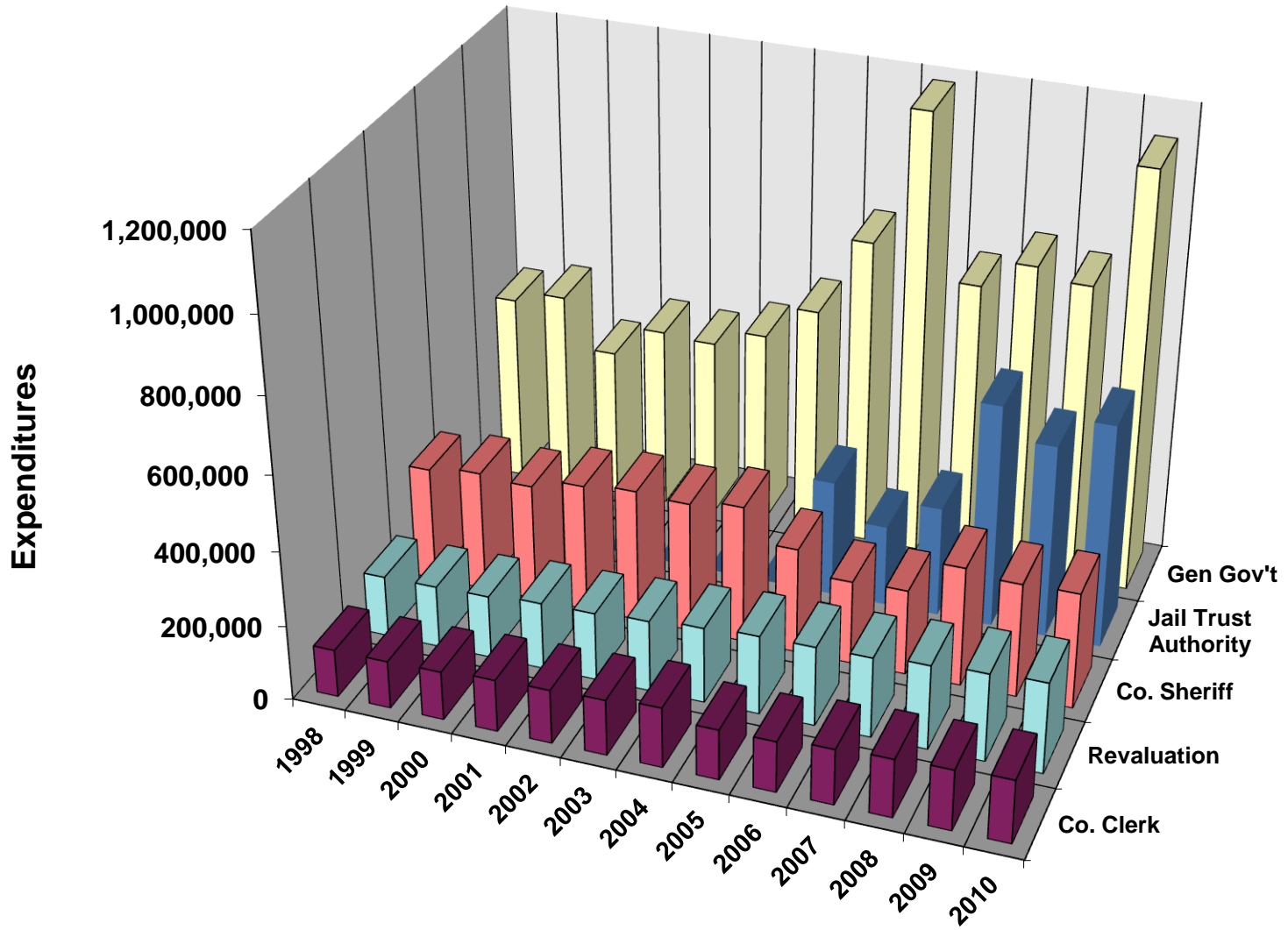
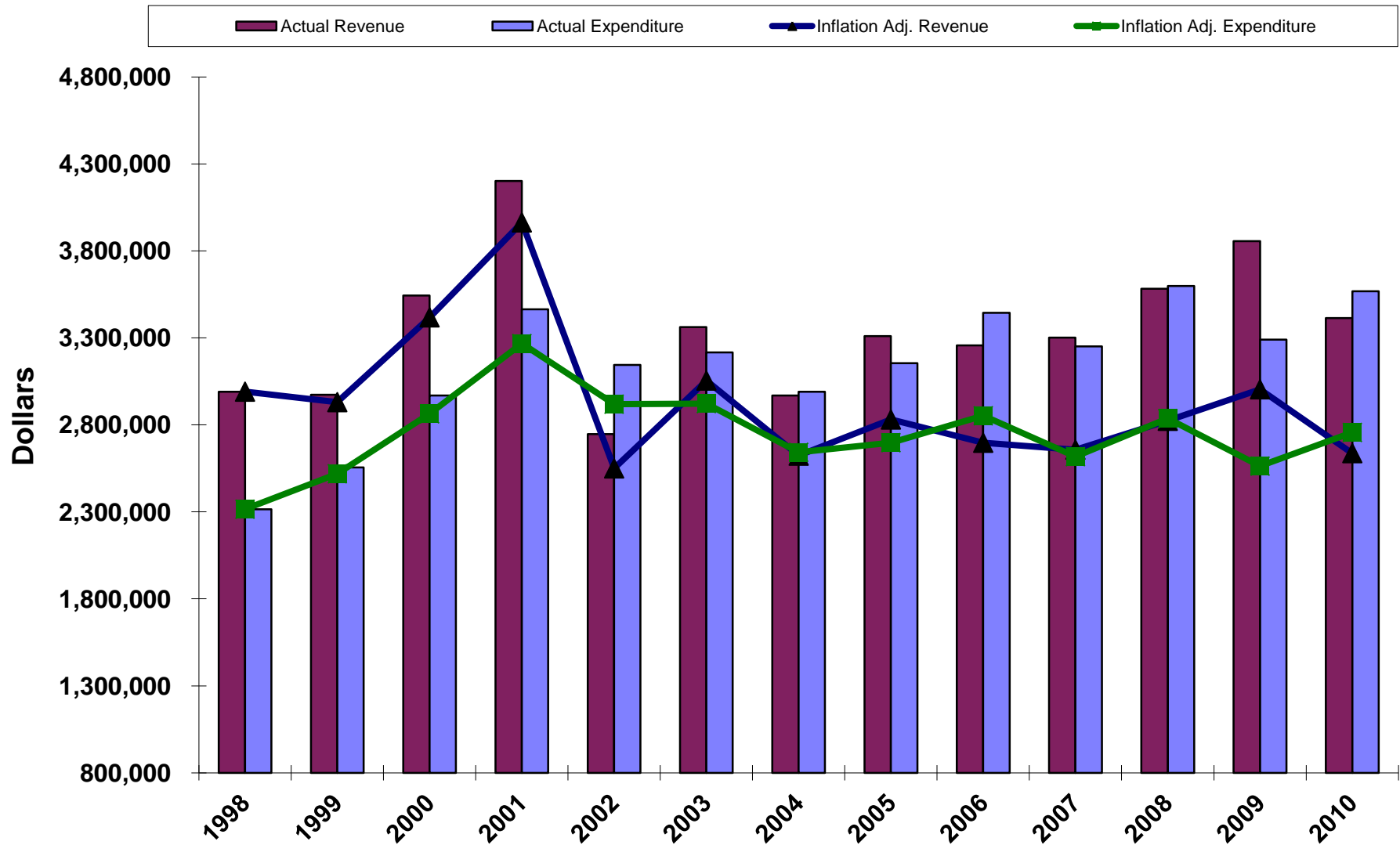


Figure 5 shows the relative magnitude of the five largest expenditure accounts. All five accounts grew with Jail Trust Authority increasing the most percentage and General Government increasing the greatest dollar amount (Table 6). Table 6 shows the actual dollar amounts for each account and the per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

**Table 6. The Five Largest General Fund Accounts in Fiscal 2010**

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
% Change					
'98-2010	121.87%	92.24%	0.64%	48.26%	32.45%
Annual Rate		05-'10			
of Change	6.87%	13.96%	0.05%	3.34%	2.37%
<b>per capita</b>					
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
% Change					
'98-2010	87.72%		-14.85%	25.44%	12.06%
Annual Rate					
of Change	5.39%		-1.33%	1.91%	0.95%

**Figure 6. Road Fund Revenues and Expenditures, Actual and Inflation Adjusted, FY 1998- 2010**



## County Road Fund Revenue and Expenditures

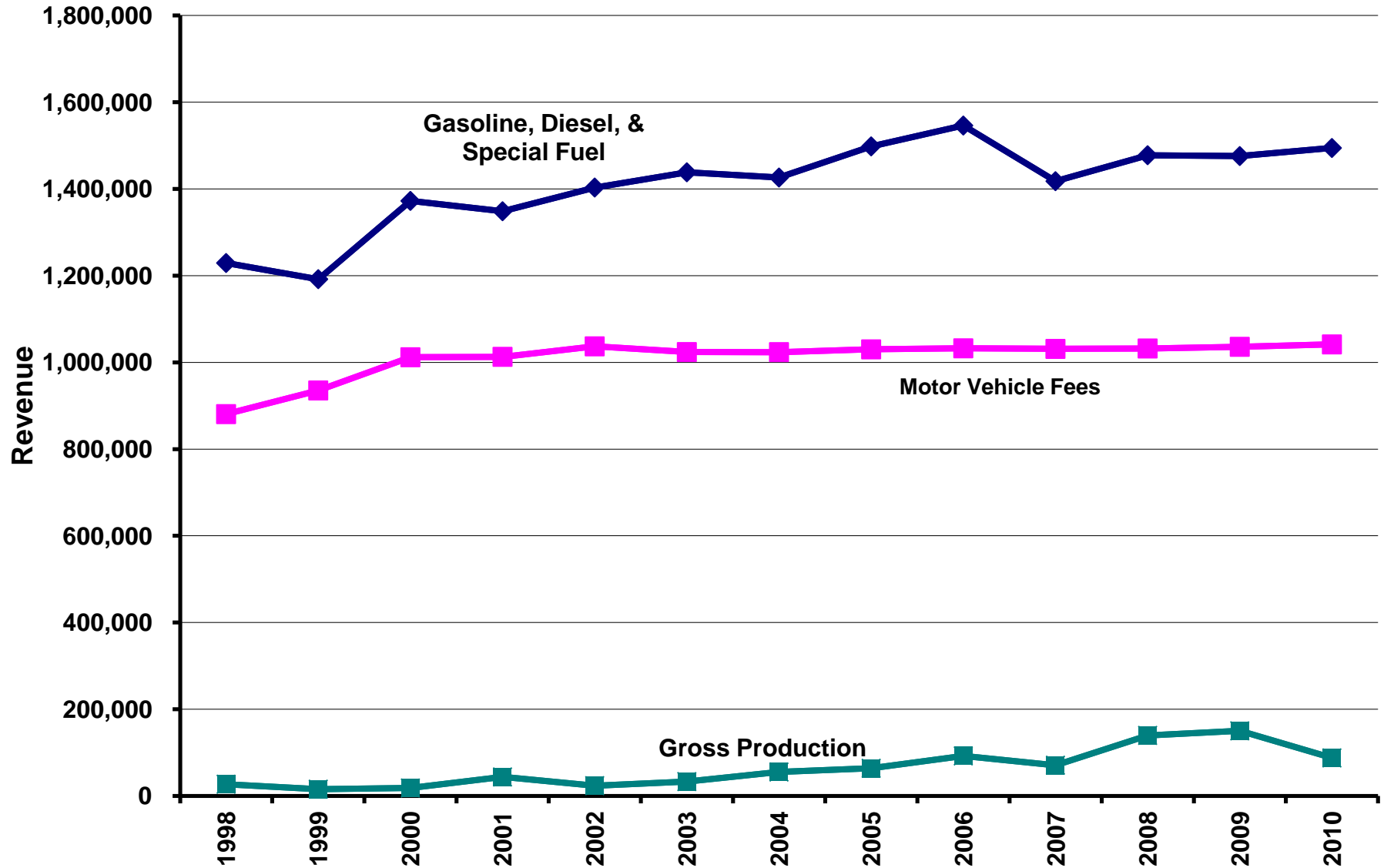
Total county road revenues and expenditures, both in actual and inflation adjusted dollars, are depicted in Figure 6. These include both restricted and unrestricted county road dollars. Road revenues grew 14.12% from 1998 to 2010 (Table 7). Actual expenditures rose 54.10% (because 1998 was a low expenditure period and 2010 was relatively high). After adjusting for inflation, revenues decreased 11.82%. Because the number of road miles in the county decreased slightly between 1998 and 2010, the per mile changes are slightly larger than the totals (Table 7). Inflation adjusted revenues/mile decreased 9.61%. (These stats assume 1998 and 2010 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	2,930,752	2,518,989
2000	3,543,694	2,969,073	3,418,074	2,863,823
2001	4,202,379	3,463,783	3,963,978	3,267,283
2002	2,747,038	3,144,742	2,549,931	2,919,100
2003	3,361,607	3,216,053	3,054,800	2,922,531
2004	2,968,523	2,990,247	2,623,164	2,642,361
2005	3,310,522	3,154,974	2,830,879	2,697,867
2006	3,257,242	3,444,334	2,697,352	2,852,285
2007	3,300,943	3,251,521	2,657,513	2,617,724
2008	3,582,389	3,598,687	2,823,532	2,836,377
2009	3,856,735	3,289,958	3,004,610	2,563,059
2010	3,413,399	3,567,613	2,637,527	2,756,688
<b>% Change</b>				
'98 - 2010	14.12%	54.10%	-11.82%	19.07%
<b>Annual Rate</b>				
of Change	1.11%	3.67%	-1.04%	1.47%
<b>per mile of road</b>				
1998	2,819.12	2,182.06	2,819.12	2,182.06
1999	2,810.83	2,415.91	2,770.09	2,380.90
2000	3,349.43	2,806.31	3,230.69	2,706.83
2001	3,799.62	3,131.81	3,584.07	2,954.14
2002	2,477.04	2,835.66	2,299.31	2,632.19
2003	3,033.94	2,902.58	2,757.04	2,637.66
2004	2,679.17	2,698.78	2,367.48	2,384.80
2005	2,985.14	2,844.88	2,552.64	2,432.70
2006	2,937.10	3,105.80	2,432.24	2,571.94
2007	2,979.19	2,934.59	2,398.48	2,362.57
2008	3,259.68	3,274.51	2,569.18	2,580.87
2009	3,502.94	2,988.15	2,728.98	2,327.94
2010	3,297.97	3,446.97	2,548.34	2,663.47
<b>% Change</b>				
'98-2010	16.99%	57.97%	-9.61%	22.06%
<b>Annual Rate</b>				
of Change	1.32%	3.88%	-0.84%	1.68%



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 15.46%, 42.61%, and 18.26%, respectively, (Table 8). Gross production grew by the largest percentage. All principal sources of road funds grew slower than the rate of inflation except the diesel fund.

**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
% change						
'98 - 2009	15.46%	-58.58%	42.61%	18.26%	223.31%	22.65%
Annual Rate						
of Change	1.21%	-7.08%	3.00%	1.41%	10.27%	1.72%

## Sources of Data

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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](http://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
1998	163.0	1.56%	124.4	-2.48%	85.5	1.13%
1999	166.6	2.21%	125.5	0.84%	86.8	1.47%
2000	172.2	3.36%	132.7	5.79%	88.6	2.17%
2001	177.1	2.83%	134.2	1.09%	90.6	2.26%
2002	179.9	1.58%	131.1	-2.29%	92.1	1.62%
2003	183.8	2.19%	138.1	5.34%	94.1	2.15%
2004	188.9	2.77%	146.7	6.19%	96.8	2.84%
2005	195.3	3.39%	157.4	7.31%	100.0	3.34%
2006	201.6	3.23%	164.8	4.67%	103.3	3.26%
2007	207.3	2.85%	172.7	4.80%	106.2	2.86%
2008	215.3	3.84%	189.6	9.81%	108.5	2.15%
2009	214.5	-0.36%	173.0	-8.75%	109.8	1.17%
2010	218.1	1.64%	184.8	6.82%	110.7	0.82%
% change						
1990 - 2010	66.84%		58.91%		53.26%	
Annual Rate						
of Change	2.73%		2.47%		2.27%	
% change						
1998 - 2010	33.78%		48.52%		29.42%	
Annual Rate						
of Change	2.45%		3.35%		2.17%	

Source: <http://www.bls.gov/data/#prices>

IPD Source: Bureau of Economic Analysis

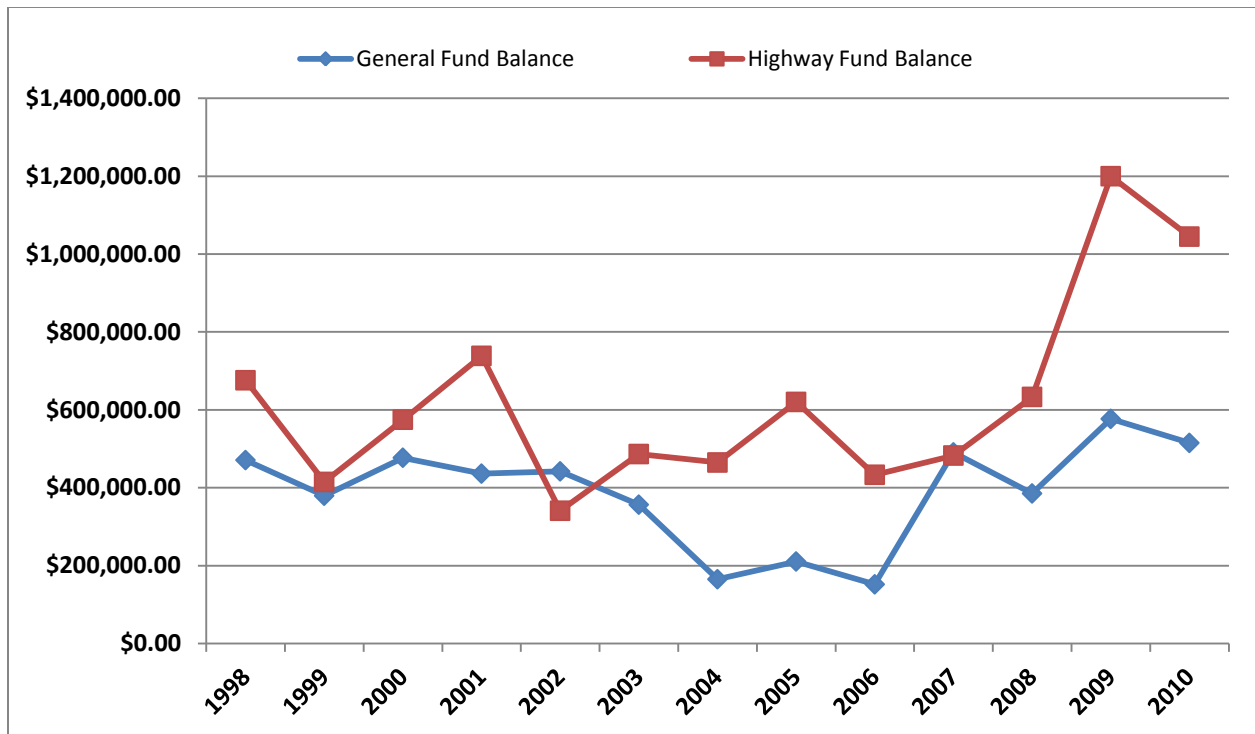
\* CPI = consumer price index

\*\* 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	\$385,267.49	\$633,096.55
2009	\$576,759.74	\$1,199,873.63
2010	\$515,037.98	\$1,044,796.91
% Change	9.4%	54.6%



**Appendix C. Actual Sales Tax, Sales Tax Rate, and 1% Equivalent, FY 2001 – 2010**

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
% Change '02 - '10			68.91%

\*2001 was the first year Bryan County began charging sales tax. It only took affect the last two months of that year.