

County Government

Financial Trends Report
for
Washington County

Requested by

Washington County Officers

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COUNTY TRAINING PROGRAM

OSU Extension

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County Government Financial Trends Report for Washington County

Introduction

The financial trends of Washington County government are reviewed in this report.¹ The review covers fiscal years 2007-2019. 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 18.28% between fiscal years 2007 and 2019. At the same time, prices (inflation) increased 20.92% (as measured by the GDP implicit price deflator).
- **General Fund expenditures** rose 25.31% overall.

General Fund property tax revenues rose 47.90% over the period. Ad valorem revenues made up 46% of General Fund revenues in fiscal year 2019. General Fund revenues from “all other sources” decreased about 1% over the study period.

- **Road Funds revenues** grew 49.6% between fiscal years 2007 and 2018. (FY 2019 was unusual.)
- **Road Funds expenditures** grew 6.62% from 2007 to 2019. Expenditures per mile of road rose by 9.14%.

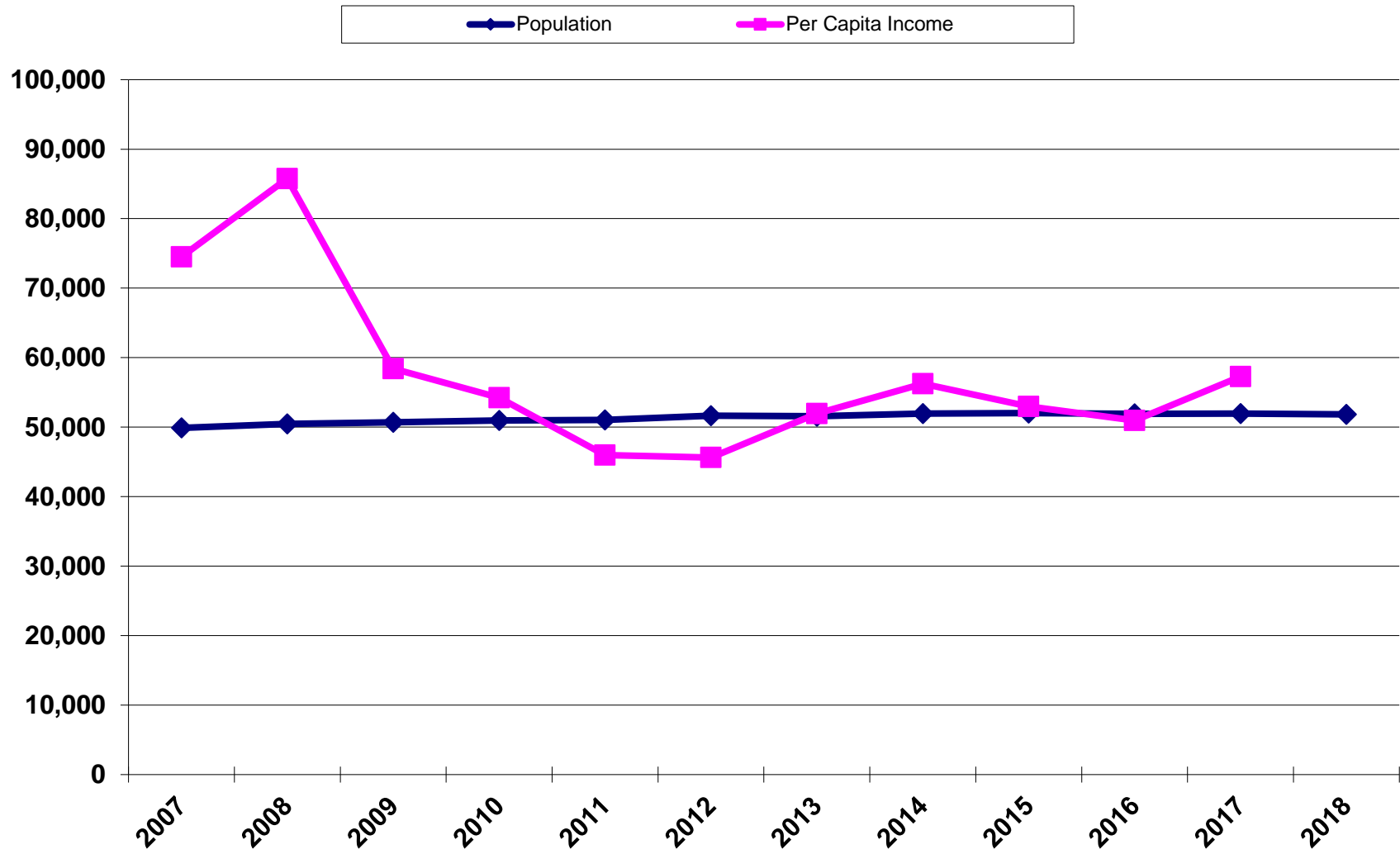
Road Funds revenues from diesel and special fuel taxes rose faster than inflation. Other sources did not. Road Fund revenues from gasoline and motor vehicle fees composed 80% of principal sources of road revenue in 2019.

- The Washington County **population** is estimated to have increased 3.92% from 2007 to 2018.
- **Per capita personal income** is estimated to have declined 23.14% from 2007 to 2017. There was a large decline from 2007 to 2009, possibly related to the national recession.
- In conclusion, County General Fund revenues did not quite keep up with rising prices (inflation) but Highway Fund revenues did exceed price increases over the period spanning fiscal years 2007 through 2019.

¹ All sources of information are listed on page 18.

² The index used to adjust all dollar figures to 2007 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 Per Capita Income, FY 2007-2018



Washington County Demographics

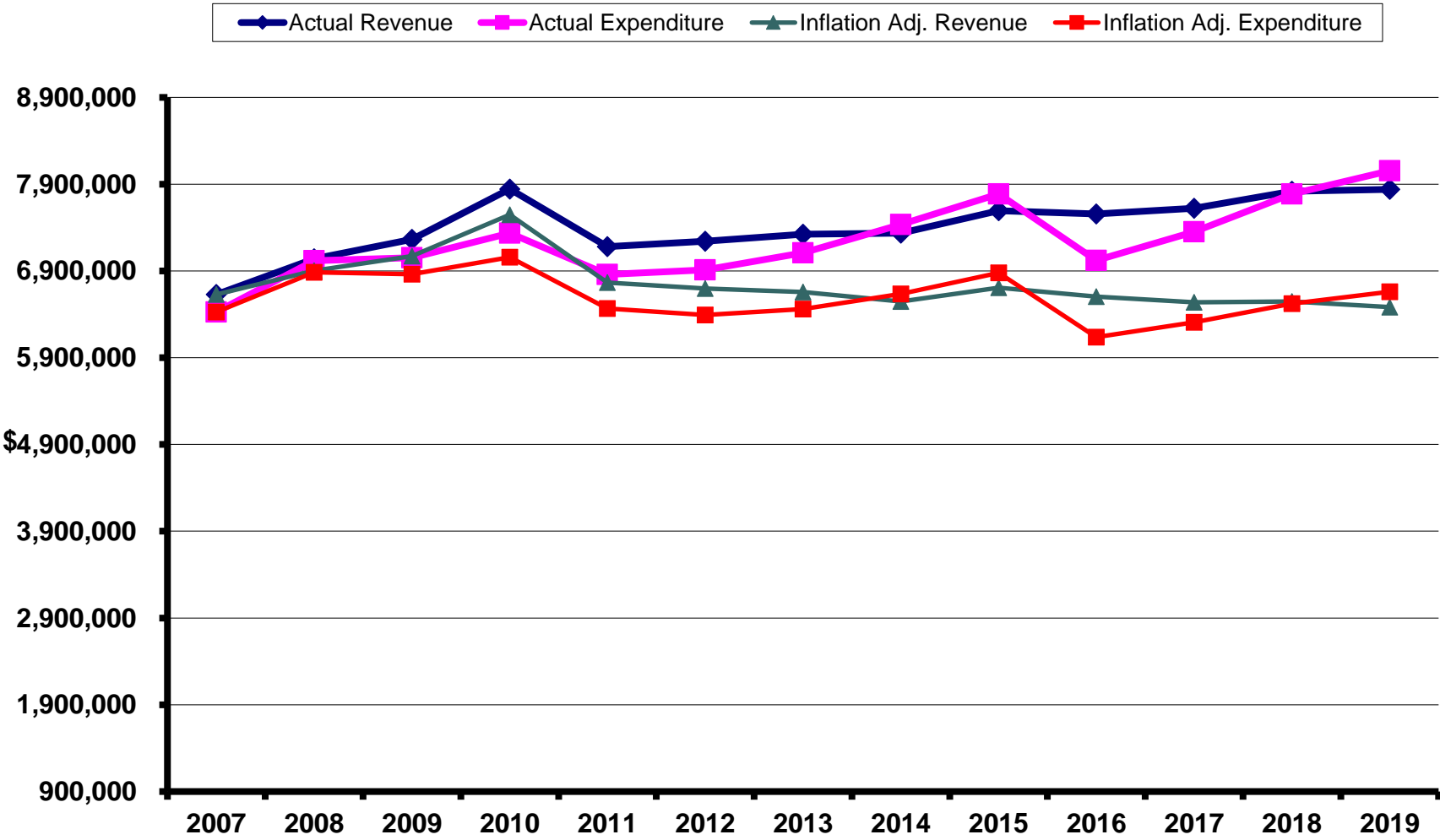
The Washington County population was relatively stable with some growth over the study period (Figure 1). The population increased about 3.92% from 2007 to 2018 (Table 1), 0.35% per year. Per capita income fell 23.14%. This is due to the large declines from 2007 to 2009. Prices of goods and services increased 18.22% due to inflation during that period (based on the consumer price index, Appendix A).

Table 1. County Population and Personal Income, 2007-2019

Year	Population	% Change	Total Personal Income	% Change	Per Capita Income	% Change
2007	49,888		3,716,181,000		74,490	
2008	50,452	1.1%	4,327,324,000	16.4%	85,771	15.1%
2009	50,706	0.5%	2,961,222,000	-31.6%	58,400	-31.9%
2010	50,976	0.5%	2,765,371,000	-6.6%	54,248	-7.1%
2011	51,045	0.1%	2,346,512,000	-15.1%	45,969	-15.3%
2012	51,633	1.2%	2,355,427,000	0.4%	45,619	-0.8%
2013	51,577	-0.1%	2,679,902,000	13.8%	51,959	13.9%
2014	51,937	0.7%	2,921,518,000	9.0%	56,251	8.3%
2015	52,021	0.2%	2,754,986,000	-5.7%	52,959	-5.9%
2016	51,914	-0.2%	2,645,383,000	-4.0%	50,957	-3.8%
2017	51,932	0.0%	2,973,356,000	12.4%	57,255	12.4%
2018	51,843	-0.2%				
2019						
% Change						
'07 - '18	3.92%		-19.99%		-23.14%	
Annual Rate			'07 - '17		'07 - '17	
of Change	0.35%		-2.21%		-2.60%	

* 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 2007 - 2019



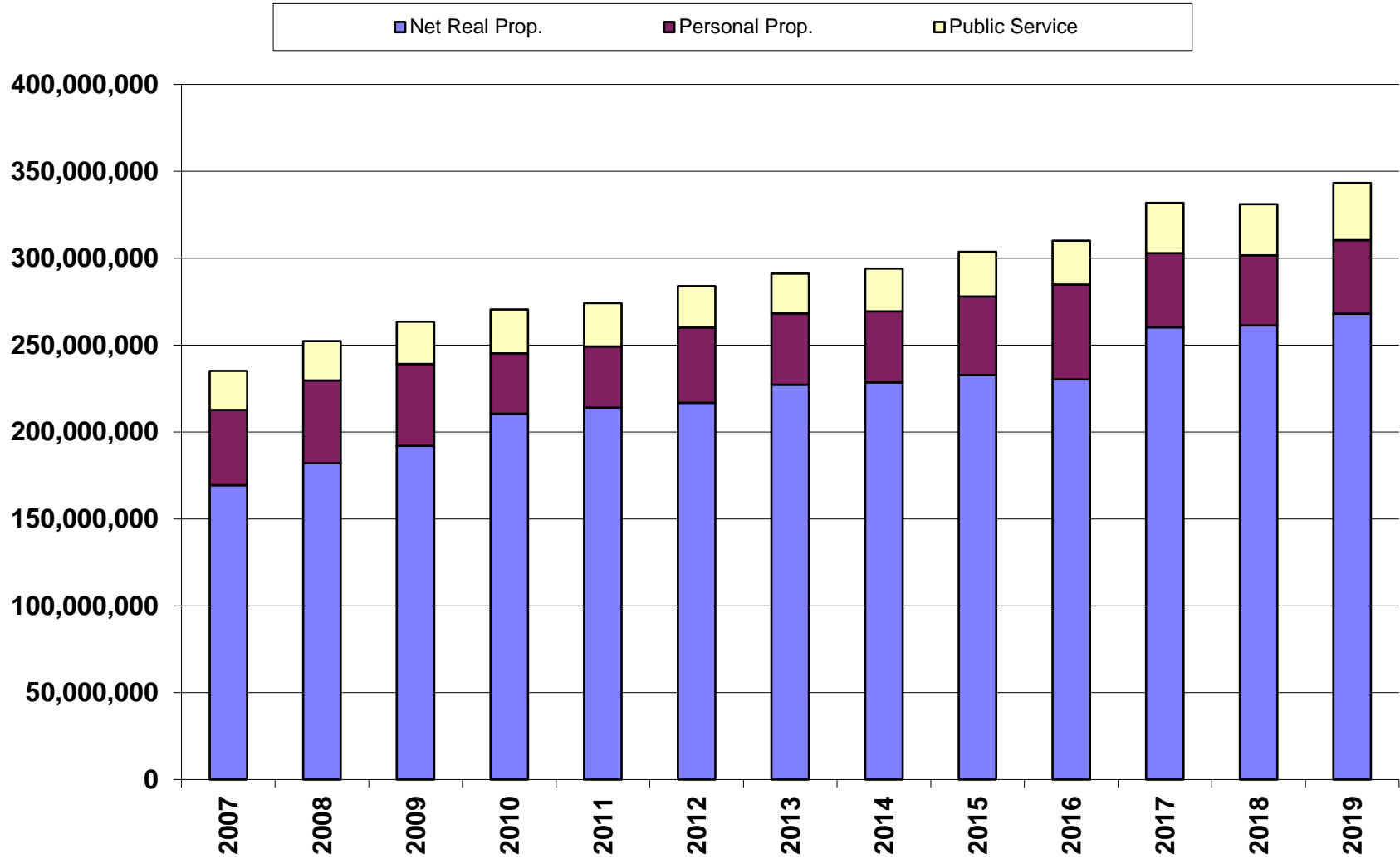
General fund revenues increased 18.28% from fiscal 2007 to fiscal 2019 while expenditures increased 25.31%. Accounting for inflation, revenues decreased 2.18% (Table 2). Ad valorem revenues constitute 46% of general fund revenues (FY 2019) and increased 47.90% from 2007 to 2019. “Other Revenues” were “flat,” changing just -0.95%.

Table 2. General Fund Revenues and Expenditures, FY 2007-2019						
Year	Ad Valorem Revenues	Other Revenues	Total Revenues*	Total Expenditures	Real Revenues	Real Expenditures
2007	2,462,184	4,091,092	6,628,258	6,427,338	6,628,258	6,427,338
2008	2,650,725	4,225,930	7,038,799	7,018,494	6,903,959	6,884,044
2009	2,785,047	4,401,238	7,264,338	7,050,858	7,071,628	6,863,811
2010	2,885,234	4,849,203	7,844,008	7,334,540	7,548,205	7,057,950
2011	2,943,616	4,032,196	7,178,750	6,859,275	6,766,621	6,465,487
2012	3,011,432	4,110,196	7,240,715	6,911,074	6,696,478	6,391,614
2013	3,079,535	4,107,298	7,323,542	7,107,501	6,656,424	6,460,063
2014	3,142,600	4,032,637	7,335,764	7,436,636	6,546,513	6,636,532
2015	3,216,120	4,248,151	7,594,216	7,786,261	6,707,050	6,876,660
2016	3,402,042	3,987,576	7,556,173	7,020,698	6,605,170	6,137,088
2017	3,437,701	4,063,562	7,622,239	7,351,403	6,539,863	6,307,487
2018	3,583,972	4,020,528	7,817,296	7,788,665	6,547,704	6,523,723
2019	3,641,526	4,052,223	7,839,823	8,054,252	6,483,441	6,660,771
% Change						
'07 - '2019	47.90%	-0.95%	18.28%	25.31%	-2.18%	3.63%
Annual Rate						
of Change	3.32%	-0.08%	1.41%	1.90%	-0.18%	0.30%
per capita						
2007	49.35	82.01	132.86	128.84	132.86	128.84
2008	52.54	83.76	139.51	139.11	136.84	136.45
2009	54.93	86.80	143.26	139.05	139.46	135.36
2010	56.60	95.13	153.88	143.88	148.07	138.46
2011	57.67	78.99	140.64	134.38	132.56	126.66
2012	58.32	79.60	140.23	133.85	129.69	123.79
2013	59.71	79.63	141.99	137.80	129.06	125.25
2014	60.51	77.64	141.24	143.19	126.05	127.78
2015	61.82	81.66	145.98	149.68	128.93	132.19
2016	65.53	76.81	145.55	135.24	127.23	118.22
2017	66.20	78.25	146.77	141.56	125.93	121.46
2018	69.13	77.55	150.79	150.24	126.30	125.84
2019	70.24	78.16	151.22	155.36	125.06	128.48
% Change						
2007 - 2019	42.32%	-4.69%	13.82%	20.59%	-5.87%	-0.28%
Annual Rate						
of Change	2.98%	-0.40%	1.08%	1.57%	-0.50%	-0.02%

* Per capita figures for 2019 are calculated using 2018 population estimates.

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

Figure 3. Real, Personal, and Public Service Property Assessed Values, 2007- 2019



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 many counties is the ad valorem tax. Figure 3 shows the change in taxable value by property class from 2007 through 2019. Note that real property constitutes the largest portion of the tax base. 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 real estate values have resulted in insufficient ad valorem revenues.)

Taxable value increased 45.99% between 2007 and 2019 (Table 3). Net real property value rose the most followed by public service property valuation. Personal property valuation increased least. On a per person basis, net real property value increased 52.36%. Total value per person rose 40.48%. Thus, for the average citizen, property value increased more than the estimated 20.92% inflation (IPD index) from 2007 - 2019.

In 1991, the State Equalization Board settled a lawsuit with public service companies when an agreement was reached to reduce the assessment ratio by 1% from 26.15% to 25.15%. As with any reduction in assessed value, this had a negative impact on county revenues. On June 23, 1992 it was announced that the assessment ratio for 1992 assessments would be 24.00%. This applied to all public service companies other than airlines and railroads. The assessment ratio for airlines and railroads was raised from 11.67% to 11.99%. In June of 1993, the public service ratio was reduced further to 22.85% and the airline and railroads ratio was set at 12.00%. July 1, 1994 the State Board of Equalization voted to set a 22.85% public service ratio and 12.08% airline and railroad ratio. Many public service companies lodged protests. In 1995, the Board set the assessment ratios at 22.85% and 11.84%, respectively.

November 5, 1996 Oklahoma voters approved State Question 675, an amendment to the Constitution that sets the public service assessment percentages at the levels in effect in January 1996. These were 22.85% for public service and 11.84% for airline and railroad centrally assessed properties. Local property assessment percentages were also restricted by the amendment. Beginning in 1997, real property must be assessed in the 11% - 13.5% range and personal property in the 10% - 15% range. Because the public service assessment percentage (22.85%) is almost double that of other properties, there is an incentive for companies, such as pipeline gathering systems, to seek classification as locally assessed property rather than centrally assessed. In June 16, 1997, the State Board of Equalization set the assessment percentage for railroad and airline carriers at 11.84% and for public service corporations at 22.85%. This is in keeping with the constitutional amendment described above.

Table 3. Assessed Property Values by Property Class				
	Net Real	Personal	Public	Total
Year	Property	Property	Service	Value
2007	169,301,624	43,279,433	22,510,814	235,091,871
2008	182,083,846	47,570,422	22,677,771	252,332,039
2009	192,052,099	47,042,970	24,317,286	263,412,355
2010	210,579,200	34,650,422	25,307,751	270,537,373
2011	214,104,671	35,036,541	24,998,752	274,139,964
2012	216,840,391	43,205,032	23,842,507	283,887,930
2013	227,122,076	41,014,124	22,910,948	291,047,148
2014	228,498,535	40,938,831	24,623,301	294,060,667
2015	232,859,834	45,091,418	25,747,507	303,698,759
2016	230,268,713	54,648,897	25,221,223	310,138,833
2017	260,187,626	42,681,047	28,859,760	331,728,433
2018	261,306,045	40,304,555	29,458,855	331,069,455
2019	268,061,377	42,304,131	32,834,623	343,200,131
% of Total	78.11%	12.33%	9.57%	100.00%
% Change				
'07 - '2019	58.33%	-2.25%	45.86%	45.99%
Annual Rate				
of Change	3.90%	-0.19%	3.20%	3.20%
per capita				
	Net Real	Personal	Public	Total
Year	Property	Property	Service	Value
2007	3,394	868	451	4,712
2008	3,609	943	449	5,001
2009	3,788	928	480	5,195
2010	4,131	680	496	5,307
2011	4,194	686	490	5,371
2012	4,200	837	462	5,498
2013	4,404	795	444	5,643
2014	4,400	788	474	5,662
2015	4,476	867	495	5,838
2016	4,436	1,053	486	5,974
2017	5,010	822	556	6,388
2018	5,040	777	568	6,386
2019	5,171	816	633	6,620
% Change				
'07 - '2019	52.36%	-5.94%	40.36%	40.48%
Annual Rate				
of Change	3.57%	-0.51%	2.87%	2.87%

Table 4 shows the magnitude of change over time in several non-ad valorem revenue sources. These figures include officer fees and various reimbursements. Among the sources of income listed in Table 4, “Revaluation Reimbursement” (visual inspection) has grown most (29.57% from 2007 to 2019). Interest on Investments decreased markedly from 2007 - 2010 due to the lower interest rates. Sales tax has been the largest “other revenue” source. Overall, General Fund revenue sources other than ad valorem have neither increased nor decreased over fiscal years 2007 - 2019.

Table 4. General Fund Revenues Other Than Ad Valorem Taxes							
	Co. Clerk	Motor Veh.	Interest on	Revaluation	Sales	Other Sources	
Year	Fees	License	Investments	Reimbursement	Tax	of Revenue	Total
2007	265,455	81,241	190,365	280,310	2,887,444	386,277	4,091,092
2008	252,593	81,241	179,526	259,677	3,085,977	366,915	4,225,930
2009	226,496	81,767	118,303	281,508	3,252,849	440,315	4,401,238
2010	224,003	81,767	42,670	254,835	2,842,048	1,403,880	4,849,203
2011	205,414	81,970	21,592	258,930	2,850,370	613,921	4,032,196
2012	253,594	85,779	19,646	295,279	2,965,706	490,193	4,110,196
2013	230,172	89,218	25,134	270,722	3,067,460	424,593	4,107,298
2014	226,186	97,727	28,751	300,984	3,072,445	306,544	4,032,637
2015	212,507	97,727	13,394	285,848	3,159,562	479,112	4,248,151
2016	202,827	94,169	19,668	322,024	3,041,159	307,729	3,987,576
2017	200,758	76,184	24,172	342,905	2,998,795	420,749	4,063,562
2018	192,881	76,343	27,561	334,935	3,061,233	327,575	4,020,528
2019	203,028	77,950	49,834	363,185	3,125,723	232,504	4,052,223
% of Total	5.01%	1.92%	1.23%	8.96%	77.14%	5.74%	100.00%
% Change							
'07 - 2019	-23.52%	-4.05%	-73.82%	29.57%	8.25%	-39.81%	-0.95%
Annual Rate							
of Change	-2.21%	-0.34%	-10.57%	2.18%	0.66%	-4.14%	-0.08%
per capita							
2007	5.32	1.63	3.82	5.62	57.88	7.74	82.01
2008	5.01	1.61	3.56	5.15	61.17	7.27	83.76
2009	4.47	1.61	2.33	5.55	64.15	8.68	86.80
2010	4.39	1.60	0.84	5.00	55.75	27.54	95.13
2011	4.02	1.61	0.42	5.07	55.84	12.03	78.99
2012	4.91	1.66	0.38	5.72	57.44	9.49	79.60
2013	4.46	1.73	0.49	5.25	59.47	8.23	79.63
2014	4.36	1.88	0.55	5.80	59.16	5.90	77.64
2015	4.09	1.88	0.26	5.49	60.74	9.21	81.66
2016	3.91	1.81	0.38	6.20	58.58	5.93	76.81
2017	3.87	1.47	0.47	6.60	57.74	8.10	78.25
2018	3.72	1.47	0.53	6.46	59.05	6.32	77.55
2019	3.92	1.50	0.96	7.01	60.29	4.48	78.16
% Change							
'07 - 2019	-26.40%	-7.67%	-74.81%	24.68%	4.17%	-42.08%	-4.69%
Annual Rate							
of Change	-2.52%	-0.66%	-10.85%	1.86%	0.34%	-4.45%	-0.40%

Figure 4. Proportionate Shares of the General Fund Allocated Among the Various County Government Services, FY 2019 Expenditures

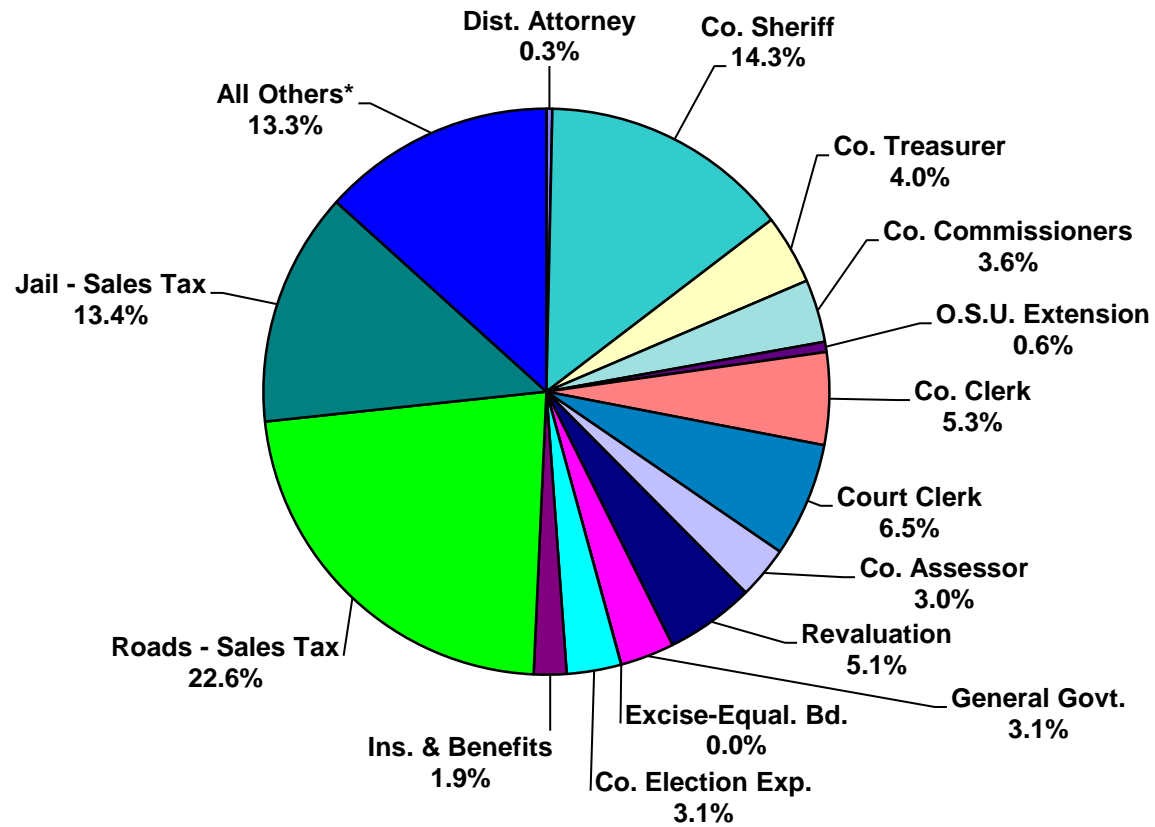


Figure 4 shows that "Roads Sales Tax," "County Sheriff," and "Jail Sales Tax" are the largest expenditure accounts. All accounts, except Excise-Equalization Bd., Extension, and General Government show increased expenditures. After adjusting for inflation, however, County Clerk, Road-sales tax, and Jail-sales tax have also decreased in expenditures (Table 5). ("All Others" is defined in the footnote.) Per capita expenditures are shown at the bottom of Table 5. Road and Jail sales tax accounts plus Sheriff combined were \$78.06 per person in 2019, 50% of the total.

Table 5. General Fund Expenditures by Function

Account	2007	2019	% Change 2007-2019	Real Change 2007-2019	2019 Acct. % of Total
Dist. Attorney	20,837	27,244	30.75%	8.12%	0.34%
Co. Sheriff	707,876	1,150,099	62.47%	34.36%	14.28%
Co. Treasurer	221,314	319,657	44.44%	19.45%	3.97%
Co. Commissioners	132,025	288,781	118.73%	80.89%	3.59%
O.S.U. Extension	100,813	47,027	-53.35%	-61.42%	0.58%
Co. Clerk	369,452	425,115	15.07%	-4.84%	5.28%
Court Clerk	347,360	525,653	51.33%	25.15%	6.53%
Co. Assessor	179,029	241,607	34.95%	11.61%	3.00%
Visual Inspection	312,335	409,981	31.26%	8.55%	5.09%
General Govt.	299,070	248,246	-16.99%	-31.36%	3.08%
Excise-Equal. Bd.	3,345	1,189	-64.45%	-70.60%	0.01%
Co. Election Exp.	139,362	250,283	79.59%	48.52%	3.11%
Ins. & Benefits	123,097	150,222	22.04%	0.92%	1.87%
Roads - Sales Tax	1,671,563	1,819,727	8.86%	-9.97%	22.59%
Jail - Sales Tax	942,354	1,077,315	14.32%	-5.46%	13.38%
All Others*	857,506	1,072,105	25.03%	3.39%	13.31%
Total	6,427,338	8,054,252	25.31%	3.63%	100.00%
per capita					
Account	2007	2019	% Change 2007-2019	Real Change 2007-2019	2019 Acct. % of Total
Dist. Attorney	0.42	0.53	25.82%	4.05%	0.34%
Co. Sheriff	14.19	22.18	56.35%	29.30%	14.28%
Co. Treasurer	4.44	6.17	38.99%	14.94%	3.97%
Co. Commissioners	2.65	5.57	110.48%	74.07%	3.59%
O.S.U. Extension	2.02	0.91	-55.11%	-62.88%	0.58%
Co. Clerk	7.41	8.20	10.73%	-8.43%	5.28%
Court Clerk	6.96	10.14	45.62%	20.43%	6.53%
Co. Assessor	3.59	4.66	29.87%	7.40%	3.00%
Visual Inspection	6.26	7.91	26.31%	4.46%	5.09%
General Govt.	5.99	4.79	-20.12%	-33.94%	3.08%
Excise-Equal. Bd.	0.07	0.02	-65.80%	-71.71%	0.01%
Co. Election Exp.	2.79	4.83	72.82%	42.92%	3.11%
Ins. & Benefits	2.47	2.90	17.43%	-2.88%	1.87%
Roads - Sales Tax	33.51	35.10	4.76%	-13.37%	22.59%
Jail - Sales Tax	18.89	20.78	10.01%	-9.02%	13.38%
All Others*	17.19	20.68	20.31%	-0.50%	13.31%
Total	123.98	155.36	25.31%	3.63%	100.00%

* All Others for 2019 consists of Emergency Management, Volunteer Fire Fighters, Free Fair, Emergency 911, Audit Budget, Information Technology, Charity, Sales Tax Building, Purchasing Agent, Economic Development, and Sales Tax General.

Figure 5. Trends in the Five Largest General Fund Expenditure Accounts, FY 2007- 2019

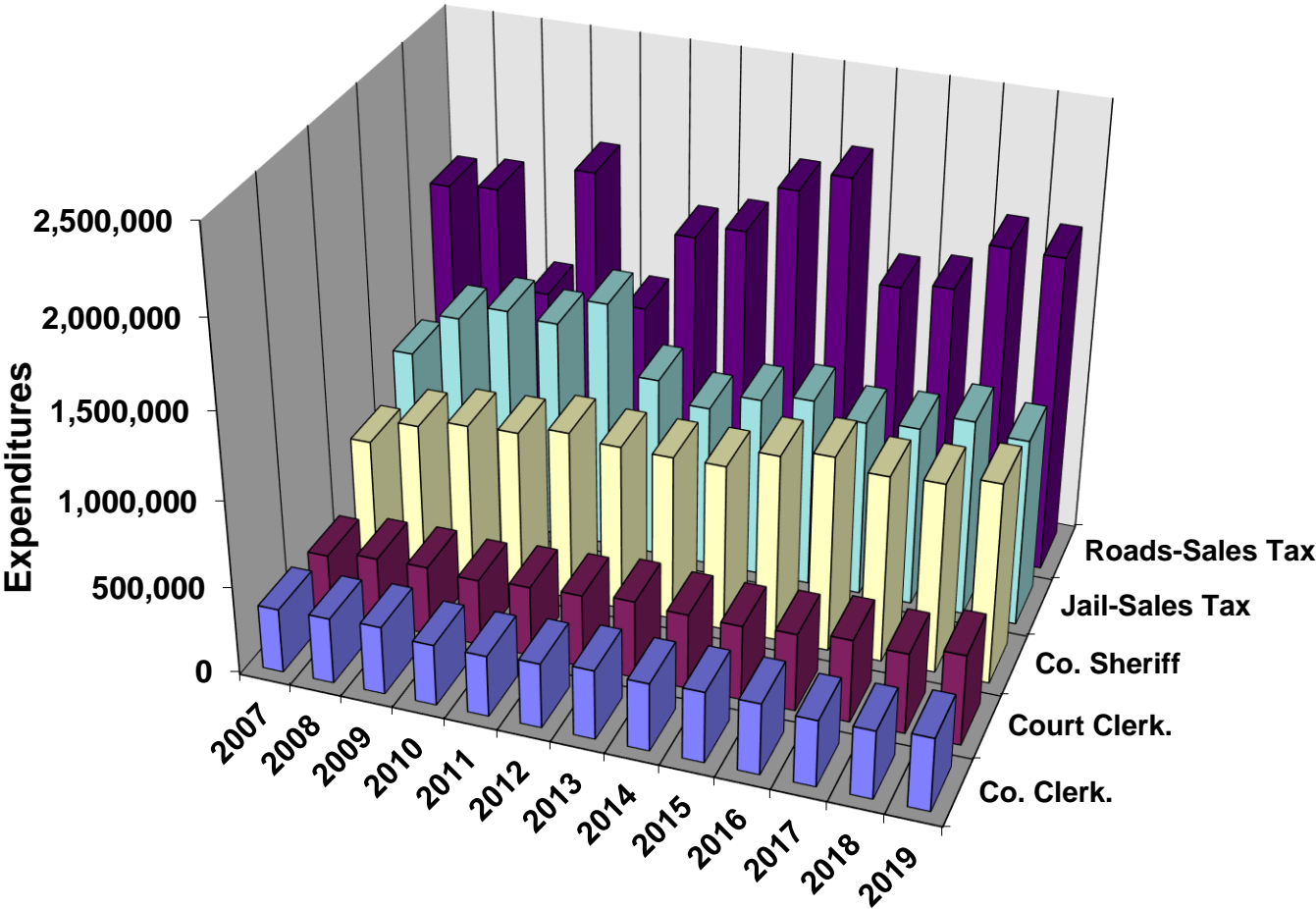
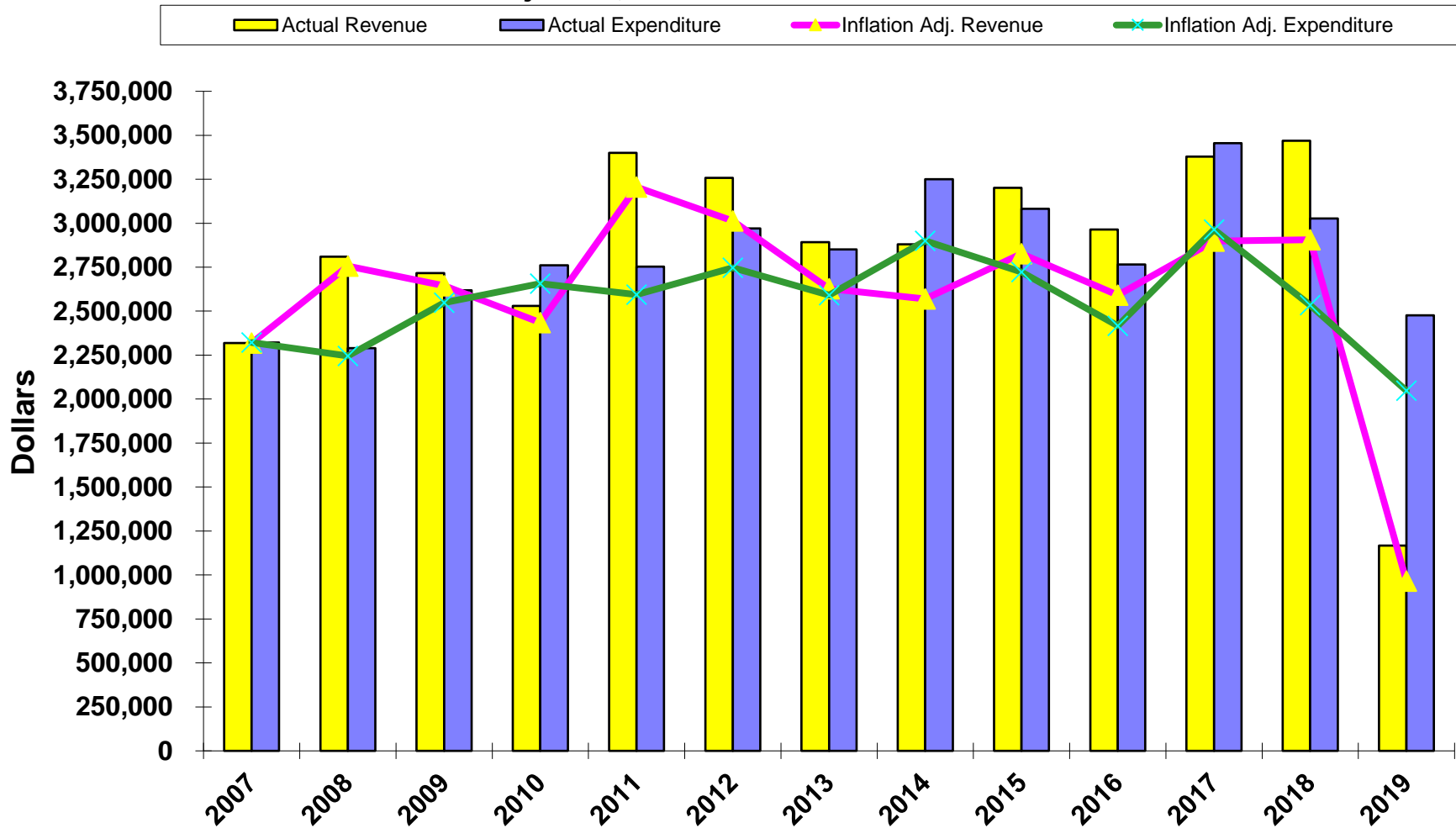


Figure 5 shows the relative magnitude of the five largest expenditure accounts. All five accounts grew with County Sheriff growing most and County Clerk growing the least percentagewise. Table 6 shows the actual dollar amounts for each account and the per capita expenditures.

Table 6. The Five Largest General Fund Accounts in Fiscal 2019

Year	Roads-Sales Tax	Jail-Sales Tax	Co. Sheriff	Court Clerk.	County Clerk
2007	1,671,562.99	942,354.25	707,875.85	347,360.10	369,451.55
2008	1,696,559.85	1,202,698.80	858,015.88	388,888.62	378,839.92
2009	1,124,659.83	1,296,825.15	914,223.17	398,916.88	393,695.14
2010	1,883,011.13	1,273,714.74	928,674.89	383,969.51	354,131.97
2011	1,135,883.10	1,438,648.38	984,326.70	405,322.62	355,791.42
2012	1,603,291.49	1,047,012.45	958,731.06	419,644.29	377,611.13
2013	1,684,702.88	935,385.23	955,201.57	447,806.65	405,197.21
2014	1,961,430.50	1,037,918.23	960,899.87	434,256.67	396,799.17
2015	2,077,695.51	1,088,510.72	1,076,945	432,493.92	414,427.96
2016	1,507,684.64	1,015,493.28	1,128,367	449,965.32	415,764.21
2017	1,548,981.37	1,036,505.67	1,075,036	480,701.42	387,759.65
2018	1,826,082.03	1,132,496.93	1,091,470	468,195.85	397,011.84
2019	1,819,727.15	1,077,315.01	1,150,099	525,653.24	425,114.87
% Change Annual Rate of Change	8.86%	14.32%	62.47%	51.33%	15.07%
	0.71%	1.12%	4.13%	3.51%	1.18%
per capita					
2007	33.51	18.89	14.19	6.96	7.41
2008	33.63	23.84	17.01	7.71	7.51
2009	22.18	25.58	18.03	7.87	7.76
2010	36.94	24.99	18.22	7.53	6.95
2011	22.25	28.18	19.28	7.94	6.97
2012	31.05	20.28	18.57	8.13	7.31
2013	32.66	18.14	18.52	8.68	7.86
2014	37.77	19.98	18.50	8.36	7.64
2015	39.94	20.92	20.70	8.31	7.97
2016	29.04	19.56	21.74	8.67	8.01
2017	29.83	19.96	20.70	9.26	7.47
2018	35.22	21.84	21.05	9.03	7.66
2019	35.10	20.78	22.18	10.14	8.20
% Change Annual Rate of Change	4.76%	10.01%	56.35%	45.62%	10.73%
	0.39%	0.80%	3.79%	3.18%	0.85%

Figure 6. Road Fund Revenues and Expenditures, Actual and Inflation Adjusted, FY 2007- 2019



County Road Fund Revenue and Expenditures

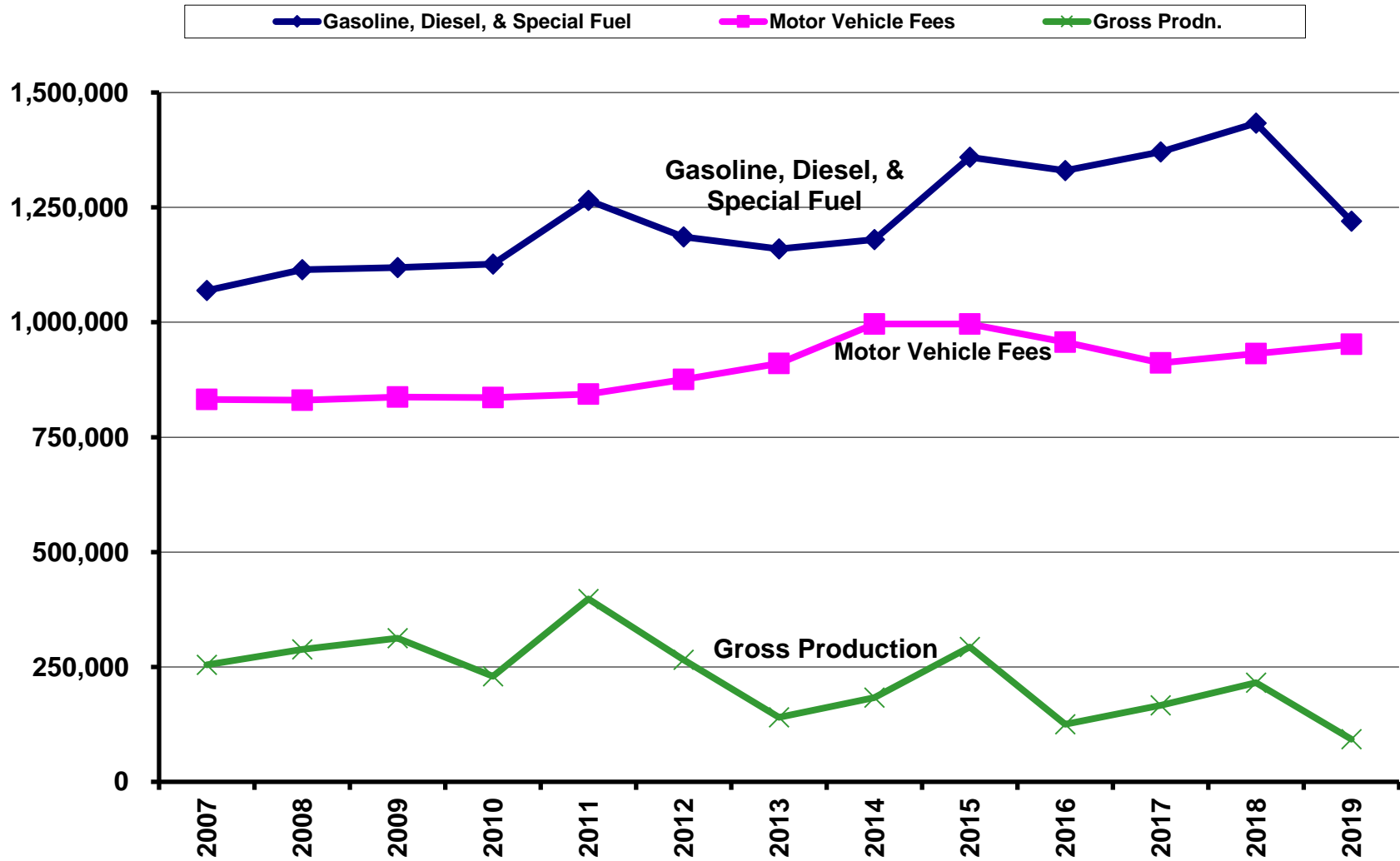
Total county road revenues and expenditures, both in actual and inflation adjusted dollars, are depicted in Figure 6. These include both restricted and unrestricted county road dollars. Road revenues fell 49.68% from 2007 to 2019 but rose 50% from 2007-2018 (Table 7). (The big decline in 2019 is due to a transfer. See footnote.) Actual expenditures rose 6.62%. After adjusting for inflation, revenues decreased 58.39%. Because the number of road miles in the county decreased between 2007 and 2019, the per mile changes are larger than the totals (Table 7). Inflation adjusted expenditures/mile decreased 9.75%.

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

Year	Actual Revenues	Actual Expenditures	Inflation Adjusted Revenues (2007 \$)	Inflation Adjusted Expenditures (2007 \$)
2007	2,318,462	2,322,045	2,318,462	2,322,045
2008	2,809,998	2,289,325	2,756,168	2,245,469
2009	2,717,097	2,617,975	2,645,017	2,548,525
2010	2,530,285	2,761,132	2,434,867	2,657,008
2011	3,400,583	2,752,599	3,205,357	2,594,574
2012	3,258,068	2,969,735	3,013,181	2,746,520
2013	2,891,535	2,850,826	2,628,139	2,591,138
2014	2,879,387	3,249,711	2,569,595	2,900,076
2015	3,200,586	3,082,536	2,826,689	2,722,430
2016	2,964,557	2,764,854	2,591,444	2,416,876
2017	3,378,586	3,454,678	2,898,819	2,964,106
2018	3,468,727	3,026,302	2,905,378	2,534,806
2019	1,166,614*	2,475,660	964,776	2,047,342
% Change '07 - 2019	-49.68%	6.62%	-58.69%	-11.83%
Annual Rate of Change	-5.56%	0.54%	-7.05%	-1.04%
Per mile of road				
2007	4,418.98	4,425.81	4,418.98	4,425.81
2008	5,352.38	4,360.62	5,249.84	4,277.08
2009	5,165.58	4,977.14	5,028.55	4,845.10
2010	4,810.43	5,249.30	4,629.02	5,051.35
2011	6,615.92	5,355.25	6,236.10	5,047.81
2012	6,330.65	5,770.40	5,854.82	5,336.67
2013	5,618.45	5,539.35	5,106.65	5,034.76
2014	5,591.04	6,310.12	4,989.50	5,631.21
2015	6,214.73	5,985.51	5,488.72	5,286.27
2016	5,756.42	5,368.65	5,031.93	4,692.96
2017	6,560.36	6,708.11	5,628.78	5,755.54
2018	6,739.19	5,879.63	5,644.69	4,924.73
2019	2,276.14	4,830.18	1,882.34	3,994.50
% Change '07 - 2019	-48.49%	9.14%	57.40%	-9.75%
Annual Rate of Change	-5.38%	0.73%	-6.86%	0.85%

* Small because \$1,128,169.76 was transferred out to the CBRI (County Bridge & Road Improvement) Fund.

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 tax, and motor vehicle fees revenues increased by 5.49%, 42.13%, and 14.40%, respectively, (Table 8). Gasoline taxes and motor vehicle fees are by far the largest, on-going sources of revenue for the highway (road) fund. Note that the road sales tax money is in a separate 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
2007	817,216	43.62	251,820	832,005	254,539	2,155,624
per mile	1,557.61	0.08	479.97	1,585.80	485.15	4,108.61
2008	816,310	57.69	298,116	830,503	288,450	2,233,437
per mile	1,554.88	0.11	567.84	1,581.91	549.43	4,254.17
2009	811,258	122.85	307,964	837,348	312,469	2,269,162
per mile	1,542.32	0.23	585.48	1,591.92	594.05	4,314.00
2010	821,364	81.58	305,262	836,112	229,775	2,192,594
per mile	1,561.53	0.16	580.35	1,589.57	436.84	4,168.43
2011	906,126	86.68	358,915	843,821	398,028	2,506,976
per mile	1,762.89	0.17	698.28	1,641.68	774.37	4,877.39
2012	841,050	116.63	344,846	875,751	265,647	2,327,410
per mile	1,634.22	0.23	670.06	1,701.64	516.17	4,522.32
2013	829,585	92.53	330,004	910,653	140,185	2,210,519
per mile	1,611.94	0.18	641.22	1,769.46	272.39	4,295.19
2014	821,442	69.07	358,590	996,290	183,097	2,359,487
per mile	1,595.03	0.13	696.29	1,934.54	355.53	4,581.53
2015	947,839	265.19	411,093	996,017	293,466	2,648,679
per mile	1,840.46	0.51	798.24	1,934.01	569.84	5,143.07
2016	974,877	240.08	354,765	956,736	125,072	2,411,691
per mile	1,892.97	0.47	688.86	1,857.74	242.86	4,682.89
2017	947,840	0.00	422,935	911,659	166,536	2,448,971
per mile	1,840.47	0.00	821.23	1,770.21	323.37	4,755.28
2018	990,449	15.24	442,844	931,681	215,905	2,580,894
per mile	1,924.29	0.03	860.38	1,810.11	419.47	5,014.27
2019	862,089	95.73	357,912	951,853	92,671	2,264,621
per mile	1,681.99	0.19	698.31	1,857.13	180.81	4,418.43
% change '07 - 2019	5.49%	119.46%	42.13%	14.40%	-63.59%	5.06%
Annual Rate of Change	0.45%	6.77%	2.97%	1.13%	-8.08%	0.41%

Sources of Data

1. "County Estimate of Needs and Financial Statement" 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 2010 came from the U.S. Bureau of the Census.
6. "Econmagic.com" was also a source for consumer, producer, and implicit price deflator price indices.

**Appendix A
Price Indices**

Year	CPI*		PPI**		IPD***	
	Index Value	% Change	Index Value	% Change	Index Value	% Change
2007	207.35		173.5		92.5	
2008	215.26	3.81%	186.3	7.39%	94.3	1.95%
2009	214.57	-0.32%	179.1	-3.85%	95.0	0.76%
2010	218.08	1.64%	189.1	5.57%	96.1	1.16%
2011	224.93	3.14%	203.5	7.64%	98.1	2.09%
2012	229.59	2.07%	207.5	1.93%	100.0	1.92%
2013	232.95	1.47%	210.3	1.36%	101.8	1.75%
2014	236.72	1.62%	214.7	2.09%	103.6	1.85%
2015	237.00	0.12%	204.4	-4.80%	104.7	1.05%
2016	240.01	1.27%	201.3	-1.53%	105.8	1.03%
2017	245.13	2.14%	209.2	3.97%	107.8	1.88%
2018	251.10	2.44%	216.8	3.64%	110.4	2.44%
2019****	254.91	1.52%	217.3	0.23%	111.8	1.28%
% change						
2007-2019	22.94%		25.29%		20.92%	
Annual Rate						
of Change	1.74%		1.90%		1.60%	

Source: U.S. Bureau of Labor Statistics and "Economag.com"

* CPI = consumer price index

** PPI = producer price index

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

**** Based on the first 6-9 months of 2019.