

**County Government**  
**Financial Trends Report**  
**for**  
**Nowata County**

**Requested by**  
**Nowata County Commissioners**

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**March 2015**

# County Government Financial Trends Report for Nowata County

## Introduction

The financial trends of Nowata County government are reviewed in this report.<sup>1</sup> The review covers fiscal years 2002-2014. 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 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 70.65% between fiscal years 2002 and 2014. At the same time, prices (inflation) increased 27.32% (as measured by the GDP implicit price deflator).

- **General Fund expenditures** rose 25.65%.

General Fund property tax revenues rose 51.90% over the period. Ad valorem revenues made up 52% of General Fund revenues in fiscal year 2014.

General Fund revenues from “all other sources” increased 96.74% over the study period.

- **Road Funds revenues** increased 30.13% between fiscal years 2002 and 2014. This is more than the 27.32% inflation.
- **Road Funds expenditures** grew 18.38% from 2002 to 2014. Expenditures per mile of road rose by 26.38%.

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

Road Fund revenues from gasoline, diesel, and motor vehicle fees composed 67% of total road revenue in 2014.

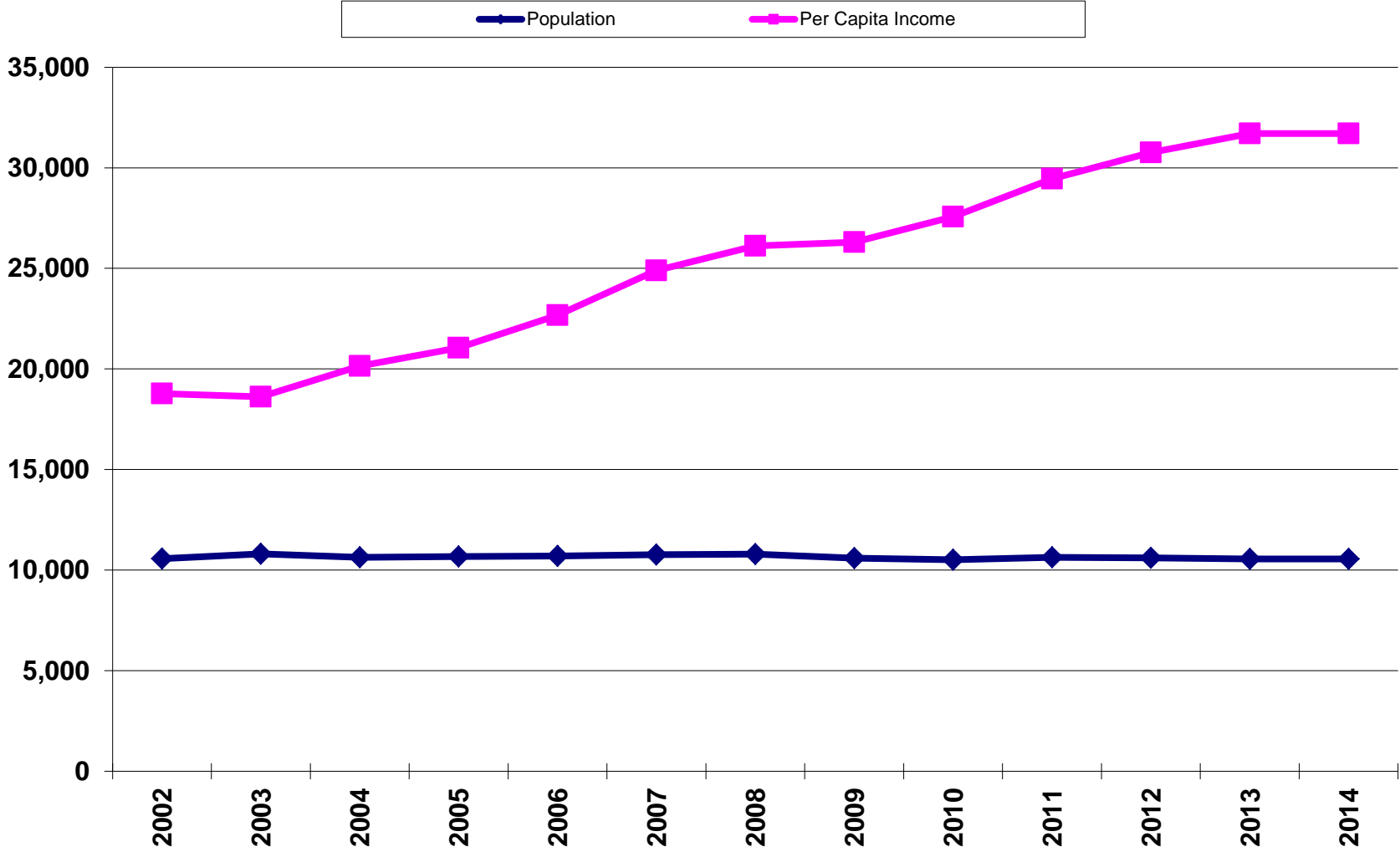
- The Nowata County **population** is estimated to have decreased 0.06% from 2002 to 2013.
- **Per capita personal income** is estimated to have grown 68.80% from 2002 to 2014. This average growth is more than the 31.62% inflation (from consumer price index) from 2002-2014.
- In conclusion, both County General Fund revenue and Highway Fund revenue more than kept pace with rising prices.
- Appendix B shows a change in the General Fund balance of 488.5% and a change in the Road Fund balance of 64.7% from 2002-2014. These are unencumbered funds carried forward to the next fiscal year.
- Appendix C shows sales and use tax collections increased by 144.8% (2002-2014) and use tax collections increased 359.6% (2003-2014).

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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 2002 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 2002-2014



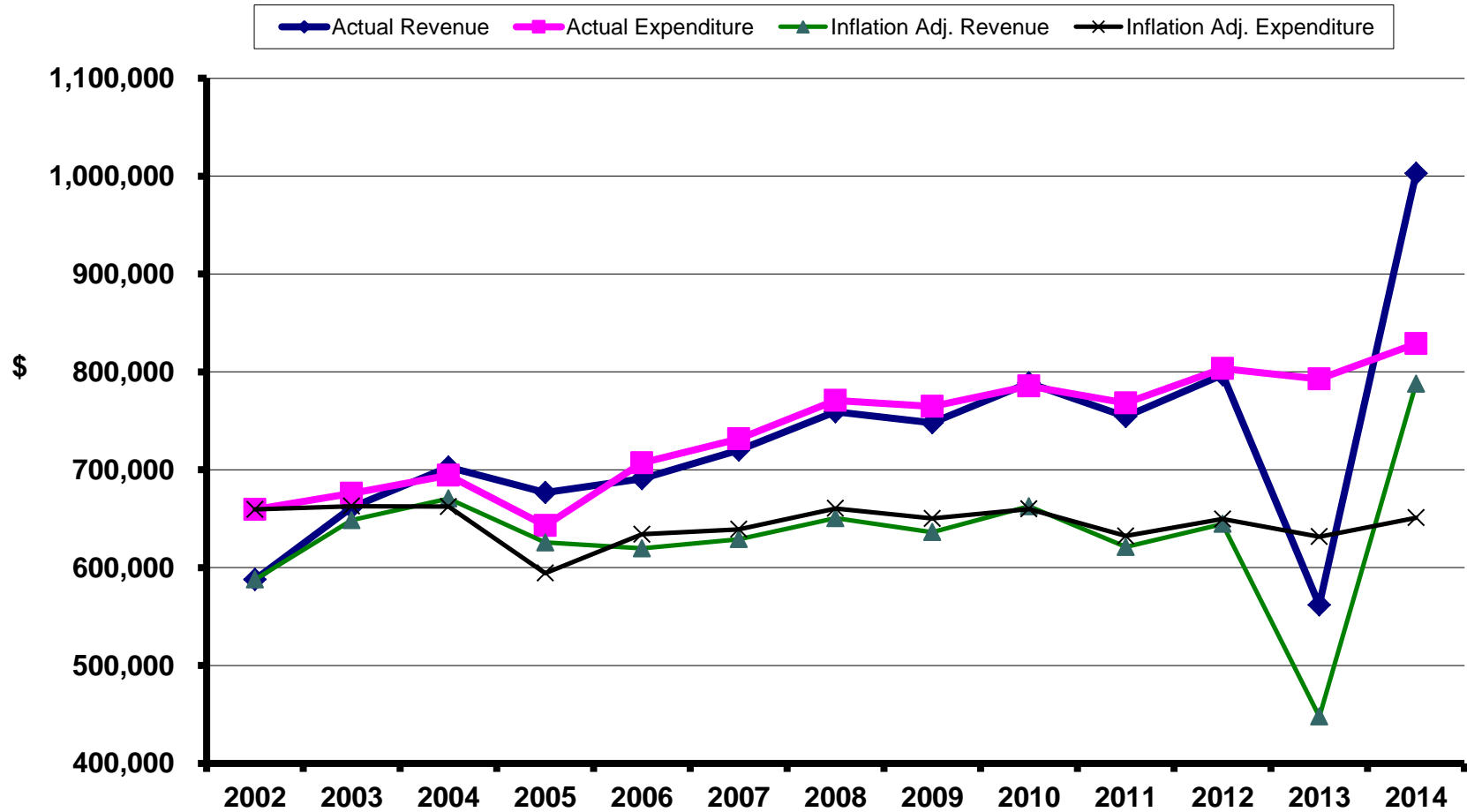
## Nowata County Demographics

The Nowata County population decreased over the 2002-2014 period. (Figure 1) The population decreased about .06% from 2002 to 2014 (Table 1), decreasing .01% per year on average. Per Capita Income rose 68.80% from 2002 to 2014. Prices of goods and services increased 31.62% (CPI) due to inflation during that period (Appendix A).

**Table 1. County Population and Personal Income, 2000-2014**

Year	Population		Total Personal		Per Capita	
		% Change	Income	% Change	Income	% Change
2000	10,583		186,979,000		17,668	
2001	10,593	0.1%	195,772,000	4.7%	18,481	4.6%
2002	10,561	-0.3%	198,328,000	1.3%	18,779	1.6%
2003	10,802	2.3%	201,062,000	1.4%	18,613	-0.9%
2004	10,629	-1.6%	214,174,000	6.5%	20,150	8.3%
2005	10,666	0.3%	224,540,000	4.8%	21,052	4.5%
2006	10,705	0.4%	242,668,000	8.1%	22,669	7.7%
2007	10,771	0.6%	268,169,000	10.5%	24,897	9.8%
2008	10,788	0.2%	281,725,000	5.1%	26,115	4.9%
2009	10,595	-1.8%	278,674,000	-1.1%	26,302	0.7%
2010	10,513	-0.8%	289,768,000	4.0%	27,563	4.8%
2011	10,627	1.1%	313,014,000	8.0%	29,455	6.9%
2012	10,609	-0.2%	326,297,000	4.2%	30,757	4.4%
2013	10,555	-0.5%	334,582,000	2.5%	31,699	3.1%
2014	10,555	0.0%	334,582,000	0.0%	31,699	0.0%
<hr/>						
% Change						
02 - '14	-0.06%		68.70%		68.80%	
<hr/>						
Annual Rate						
	-0.01%		4.87%		4.87%	
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**Figure 2. General Fund Revenues & Expenditures, Actual & Inflation Adjusted, FY 2002-2014**



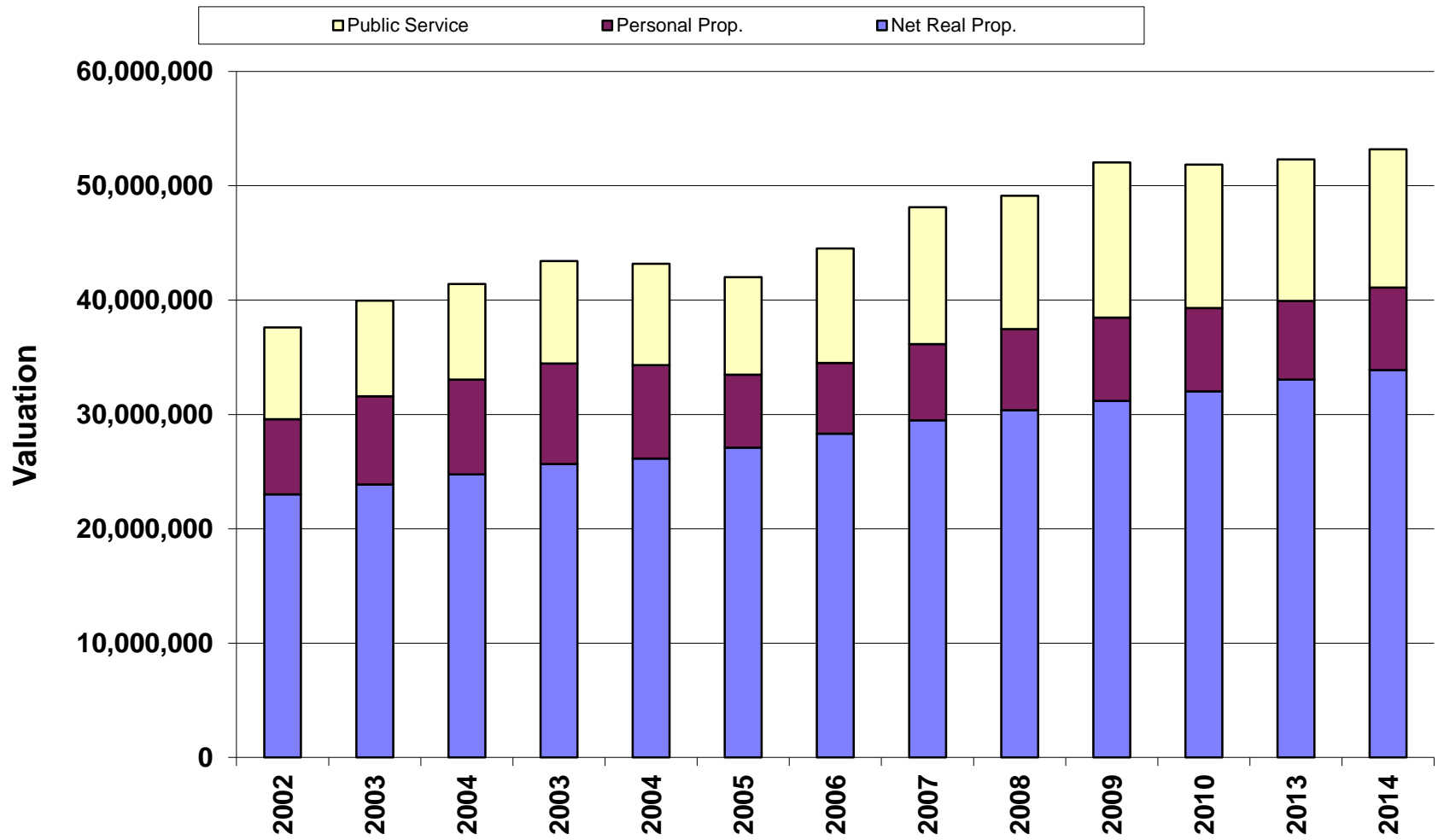
General fund revenues increased 70.65% from fiscal 2002 to fiscal 2014 while expenditures increased 25.65%. Accounting for inflation, revenues increased 34.04% (Table 2). Ad valorem revenues constitute 52% of general fund revenues and increased 51.90% from 2002 to 2014. “Other Revenues” increased 96.74% (Table 2). Note the large changes some years, such as revenues in 2012, 2013, and 2014.

**Table 2. General Fund Revenues and Expenditures, FY 2002 - 2014**

Year	Ad Valorem Revenues	Other Revenues	Total Revenues	Total Expenditures	Real Revenues	Real Expenditures
2002	341,926	245,785	587,711	659,502	587,711	659,502
2003	352,024	309,421	661,445	675,893	648,548	662,715
2004	378,778	323,938	702,716	694,167	670,574	662,416
2005	392,442	284,348	676,790	642,920	625,704	594,390
2006	393,956	296,939	690,895	706,917	619,672	634,042
2007	400,752	319,220	719,972	731,569	629,019	639,151
2008	421,241	338,009	759,249	770,770	650,529	660,400
2009	446,106	301,982	748,088	764,645	636,159	650,239
2010	480,044	308,734	788,778	785,422	662,696	659,876
2011	483,033	271,425	754,458	768,102	621,038	632,269
2012	520,820	276,249	797,069	803,440	644,528	649,680
2013	303,567	258,346	561,912	792,741	447,712	631,629
2014	519,388	483,548	1,002,936	828,675	787,746	650,874
<b>% Change</b>						
'02 - '14	51.90%	96.74%	70.65%	25.65%	34.04%	-1.31%
<b>Annual Rate</b>						
<b>of Change</b>	3.55%	5.80%	4.55%	1.92%	2.47%	-0.11%
<b>per capita</b>						
2002	32.38	23.27	55.65	62.45	55.65	62.45
2003	32.59	28.64	61.23	62.57	60.04	61.35
2004	35.64	30.48	66.11	65.31	63.09	62.32
2005	36.79	26.66	63.45	60.28	58.66	55.73
2006	36.80	27.74	64.54	66.04	57.89	59.23
2007	37.21	29.64	66.84	67.92	58.40	59.34
2008	39.05	31.33	70.38	71.45	60.30	61.22
2009	42.11	28.50	70.61	72.17	60.04	61.37
2010	45.66	29.37	75.03	74.71	63.04	62.77
2011	45.45	25.54	70.99	72.28	58.44	59.50
2012	49.09	26.04	75.13	75.73	60.75	61.24
2013	28.76	24.48	53.24	75.11	42.42	59.84
2014	49.21	45.81	95.02	78.51	74.63	61.67
<b>% Change</b>						
'02 - '2014	51.99%	96.85%	70.75%	25.72%	34.11%	-1.25%
<b>Annual Rate</b>						
<b>of Change</b>	3.55%	5.81%	4.56%	1.93%	2.48%	-0.10%

\*Note: Total Revenue is not necessarily equal to total collections since it does not include adjustments.

**Figure 3. Real, Personal, and Public Service Property Assessed Values, FY 2002-2014**



## 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 2002 through 2014. 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 primarily from a change in taxable value. Changes in ad valorem revenue may also occur if collections vary from year to year. Nowata seems to have had a bad year in FY 2013. (Many counties have chosen to adopt a county sales tax to supplement ad valorem revenues. Nowata has done so but the revenue is placed in cash funds rather than the General Fund.)

Taxable value increased 41.41% between 2002 and 2014 (Table 3). Personal Property value rose 10.09% while Net Real Property valuation rose 47.22% and Public Service Property valuation increased 50.37%. On a per person basis, net real property value increased 47.30%. Total value per person rose 41.49%. Thus, for the average citizen, property value increased more than the estimated 27.32% inflation (IPD, GDP index) from 2002-2014.

### Nowata 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, 2002 - 2014**

Year	Net Real Property	Personal Property	Public Service	Total Value
2002	23,011,258	6,565,775	8,041,200	37,618,233
2003	23,877,831	7,715,898	8,359,105	39,952,834
2004	24,749,023	8,309,781	8,357,659	41,416,463
2005	25,669,450	8,795,087	8,956,753	43,421,290
2006	26,146,947	8,179,969	8,860,026	43,186,942
2007	27,107,991	6,364,988	8,544,818	42,017,797
2008	28,320,562	6,187,713	10,012,350	44,520,625
2009	29,482,779	6,678,756	11,961,140	48,122,675
2010	30,375,661	7,094,431	11,663,777	49,133,869
2011	31,192,078	7,271,238	13,589,590	52,052,906
2012	32,020,120	7,287,863	12,535,407	51,843,390
2013	33,042,545	6,877,446	12,383,790	52,303,781
2014	33,877,069	7,228,360	12,091,669	53,197,098
% of Total	63.68%	13.59%	22.73%	100.00%
% Change				
'02 - '2014	47.22%	10.09%	50.37%	41.41%
Annual Rate of Change	3.28%	0.80%	3.46%	2.93%

**per capita**

Year	Net Real Property	Personal Property	Public Service	Total Value
2002	2,179	622	761	3,562
2003	2,211	714	774	3,699
2004	2,328	782	786	3,897
2005	2,407	825	840	4,071
2006	2,442	764	828	4,034
2007	2,517	591	793	3,901
2008	2,625	574	928	4,127
2009	2,783	630	1,129	4,542
2010	2,889	675	1,109	4,674
2011	2,935	684	1,279	4,898
2012	3,018	687	1,182	4,887
2013	3,131	652	1,173	4,955
2014	3,210	685	1,146	5,040
% Change				
'02 - '2014	47.30%	10.15%	50.46%	41.49%
Annual Rate of Change	3.28%	0.81%	3.46%	2.93%

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, Other Sources of Revenue increased most, 255.69%. Other Sources include “refunds and reimbursements” of \$218,305; an extraordinary amount! Interest on Investments decreased significantly. Altogether, these sources of revenue increase 96.74% (due primarily to 2014 being extraordinary).

**Table 4. General Fund Revenues Other Than Ad Valorem Taxes**

	Co. Clerk	Motor Veh.	Interest on	Revaluation	Other Sources	
Year	Fees	License	Investments	Reimbursement	of Revenue	Total
2002	45,787	17,631	54,212	50,493	77,662	245,785
2003	44,557	17,396	31,387	142,442	73,639	309,421
2004	56,002	17,396	18,323	154,269	77,946	323,938
2005	43,330	17,514	23,816	105,024	94,664	284,348
2006	52,997	17,514	33,456	92,332	100,641	296,939
2007	44,828	17,514	46,144	107,875	102,860	319,220
2008	46,934	15,762	76,596	118,494	80,223	338,009
2009	34,573	17,627	65,524	122,059	62,199	301,982
2010	40,608	17,627	62,905	127,963	59,631	308,734
2011	35,594	17,671	55,816	104,374	57,970	271,425
2012	47,163	18,492	42,170	97,552	70,871	276,249
2013	48,513	19,233	25,446	98,596	66,557	258,346
2014	43,651	21,068	25,233	117,359	276,237	483,548
% of Total	9.03%	4.36%	5.22%	24.27%	57.13%	100.00%
% Change						
'02 - 2014	-4.67%	19.49%	-53.45%	132.43%	255.69%	96.74%
Annual Rate						
of Change	-0.40%	1.50%	-6.17%	7.28%	11.15%	5.80%
<b>per capita</b>						
2002	4.34	1.67	5.13	4.78	7.35	23.27
2003	4.12	1.61	2.91	13.19	6.82	28.64
2004	5.27	1.64	1.72	14.51	7.33	30.48
2005	4.06	1.64	2.23	9.85	8.88	26.66
2006	4.95	1.64	3.13	8.63	9.40	27.74
2007	4.16	1.63	4.28	10.02	9.55	29.64
2008	4.35	1.46	7.10	10.98	7.44	31.33
2009	3.26	1.66	6.18	11.52	5.87	28.50
2010	3.86	1.68	5.98	12.17	5.67	29.37
2011	3.35	1.66	5.25	9.82	5.45	25.54
2012	4.45	1.74	3.97	9.20	6.68	26.04
2013	4.60	1.82	2.41	9.34	6.31	24.48
2014	4.14	2.00	2.39	11.12	26.17	45.81
% Change						
'02 - 2014	-4.61%	19.56%	-53.43%	132.56%	255.89%	96.85%
Annual Rate						
of Change	-0.39%	1.50%	-6.17%	7.29%	11.16%	5.81%

**Figure 4. Proportionate Shares of the General Fund Allocated Among the Various County Government Services, FY 2014 Expenditures**

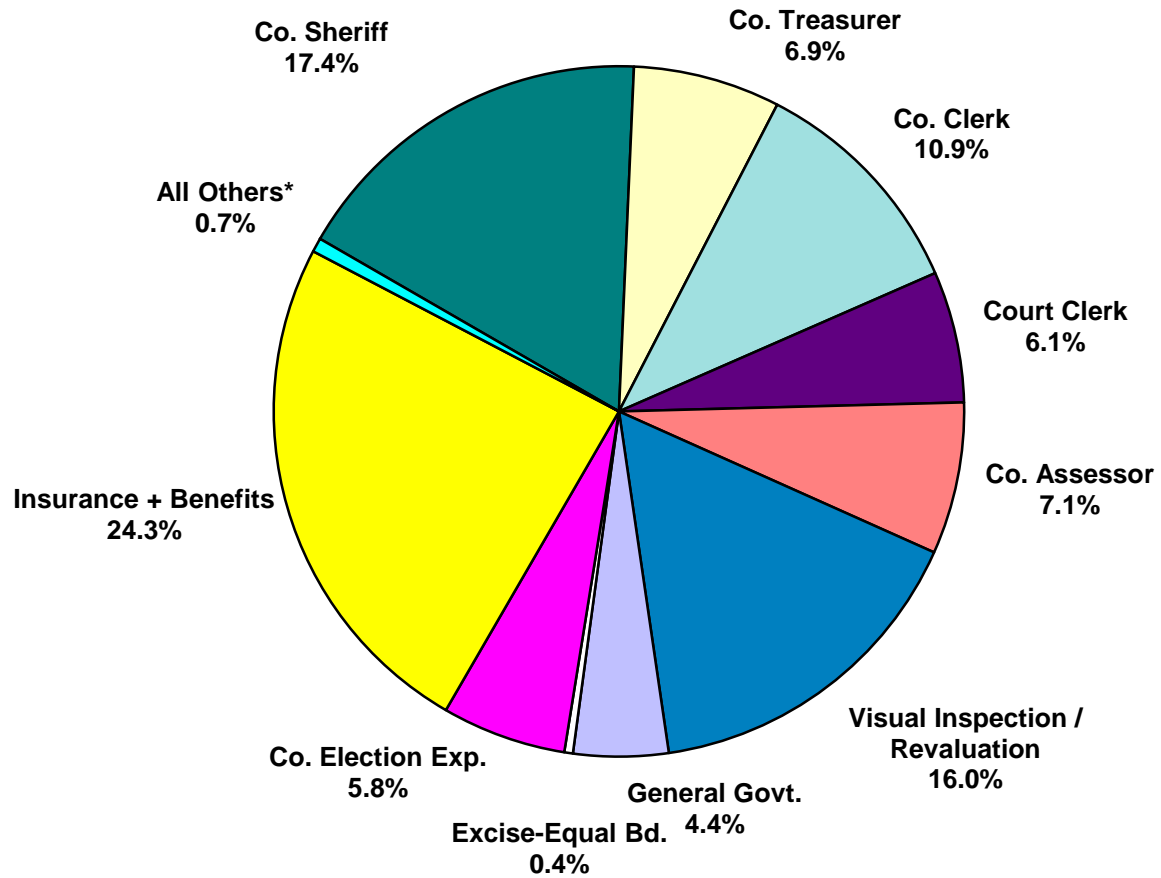


Figure 4 shows that "Ins./Benefits," "County Sheriff," and "Visual Inspection" are the largest expenditure accounts. All accounts, except the District Attorney and "All Others," show increased expenditures (Table 5) over the period. After adjusting for inflation, however, County Treasurer, County Clerk, Court Clerk, County Assessor, and Election Expense also show "real" declines. Per capita expenditures are shown at the bottom of Table 5. Ins./Benefits and County Sheriff together cost \$32.72 per person in 2014, 42% of the total.

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

Account	2002	2014	% Change 2002-2014	Real Change 2002-2014	2014 Acct. % of Total
District Attorney	7,255	0	-100.00%	-100.00%	0.00%
Co. Sheriff	109,458	143,862	31.43%	3.23%	17.36%
Co. Treasurer	57,038	57,073	0.06%	-21.41%	6.89%
Co. Clerk	83,330	89,956	7.95%	-15.21%	10.86%
Court Clerk	42,200	50,932	20.69%	-5.20%	6.15%
Co. Assessor	50,716	58,919	16.17%	-8.75%	7.11%
Visual Inspection / Revaluation	102,344	132,559	29.52%	1.73%	16.00%
General Govt.	15,270	36,816	141.10%	89.37%	4.44%
Excise-Equal Bd.	2,555	3,339	30.65%	2.62%	0.40%
Co. Election Exp.	46,654	48,268	3.46%	-18.74%	5.82%
Insurance + Benefits	135,442	201,519	48.79%	16.86%	24.32%
All Others*	7,240	5,431	-24.99%	-41.09%	0.66%
<b>Total</b>	<b>659,502</b>	<b>828,675</b>	<b>25.65%</b>	<b>-1.31%</b>	<b>100.00%</b>

<b>per capita</b> Account	2002	2014	% Change 2002-2014	Real Change 2002-2014	2014 Acct. % of Total
District Attorney	0.69	0.00	-100.00%	-100.00%	0.00%
Co. Sheriff	10.36	13.63	31.51%	3.29%	17.36%
Co. Treasurer	5.40	5.41	0.12%	-21.36%	6.89%
Co. Clerk	7.89	8.52	8.01%	-15.16%	10.86%
Court Clerk	4.00	4.83	20.76%	-5.15%	6.15%
Co. Assessor	4.80	5.58	16.24%	-8.70%	7.11%
Visual Inspection / Revaluation	9.69	12.56	29.60%	1.79%	16.00%
General Govt.	1.45	3.49	141.24%	89.48%	4.44%
Excise-Equal Bd.	0.24	0.32	30.72%	2.67%	0.40%
Co. Election Exp.	4.42	4.57	3.52%	-18.69%	5.82%
Insurance + Benefits	12.82	19.09	48.87%	16.93%	24.32%
All Others*	0.69	0.51	-24.95%	-41.05%	0.66%
<b>Total</b>	<b>62.45</b>	<b>78.51</b>	<b>25.72%</b>	<b>-1.25%</b>	<b>100.00%</b>

\*All Others: Interest on Warrants and County Audit Budget

**Figure 5. Trends in the Five Largest General Fund Expenditure Accounts, FY 2002-2014**

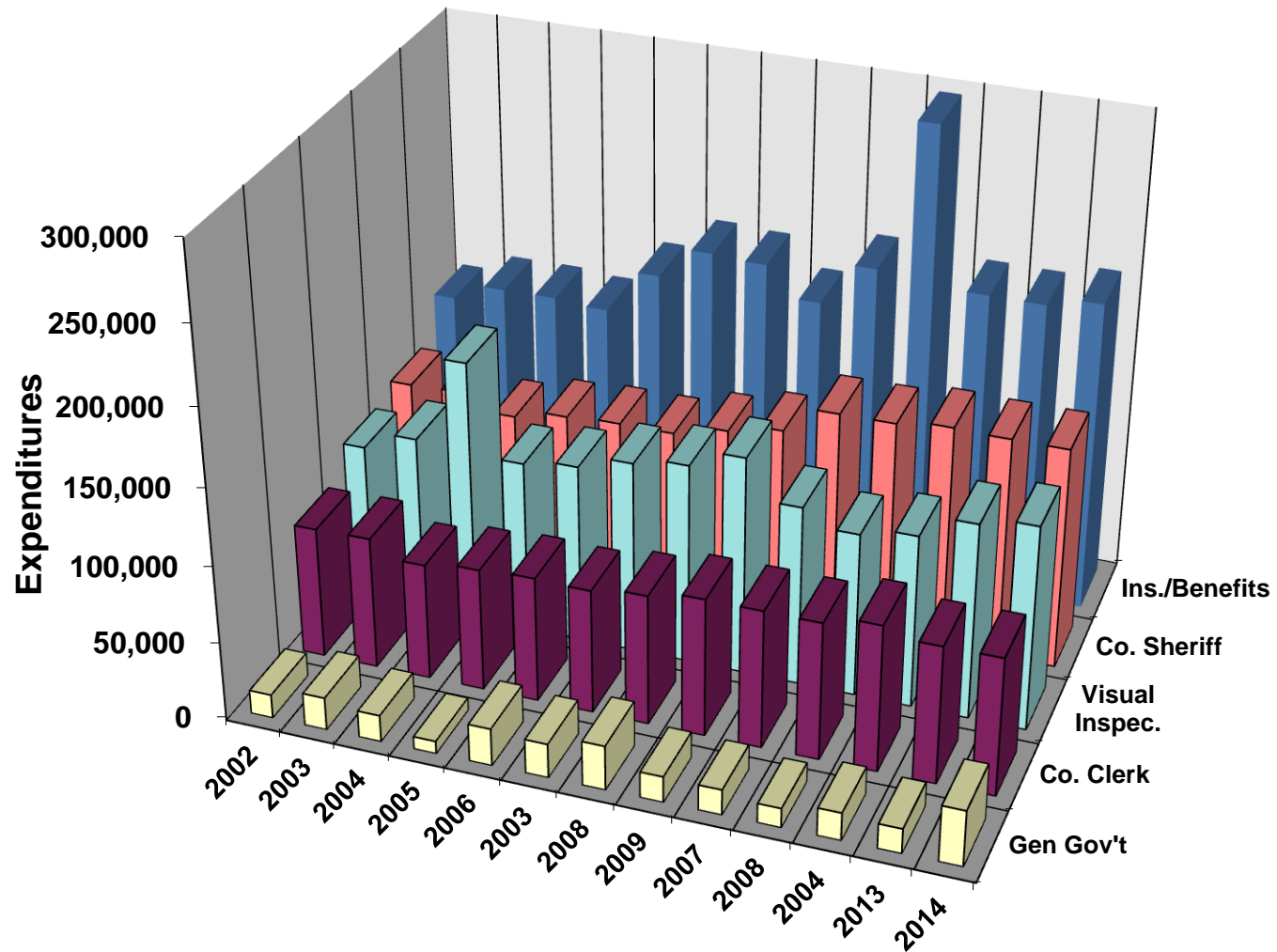
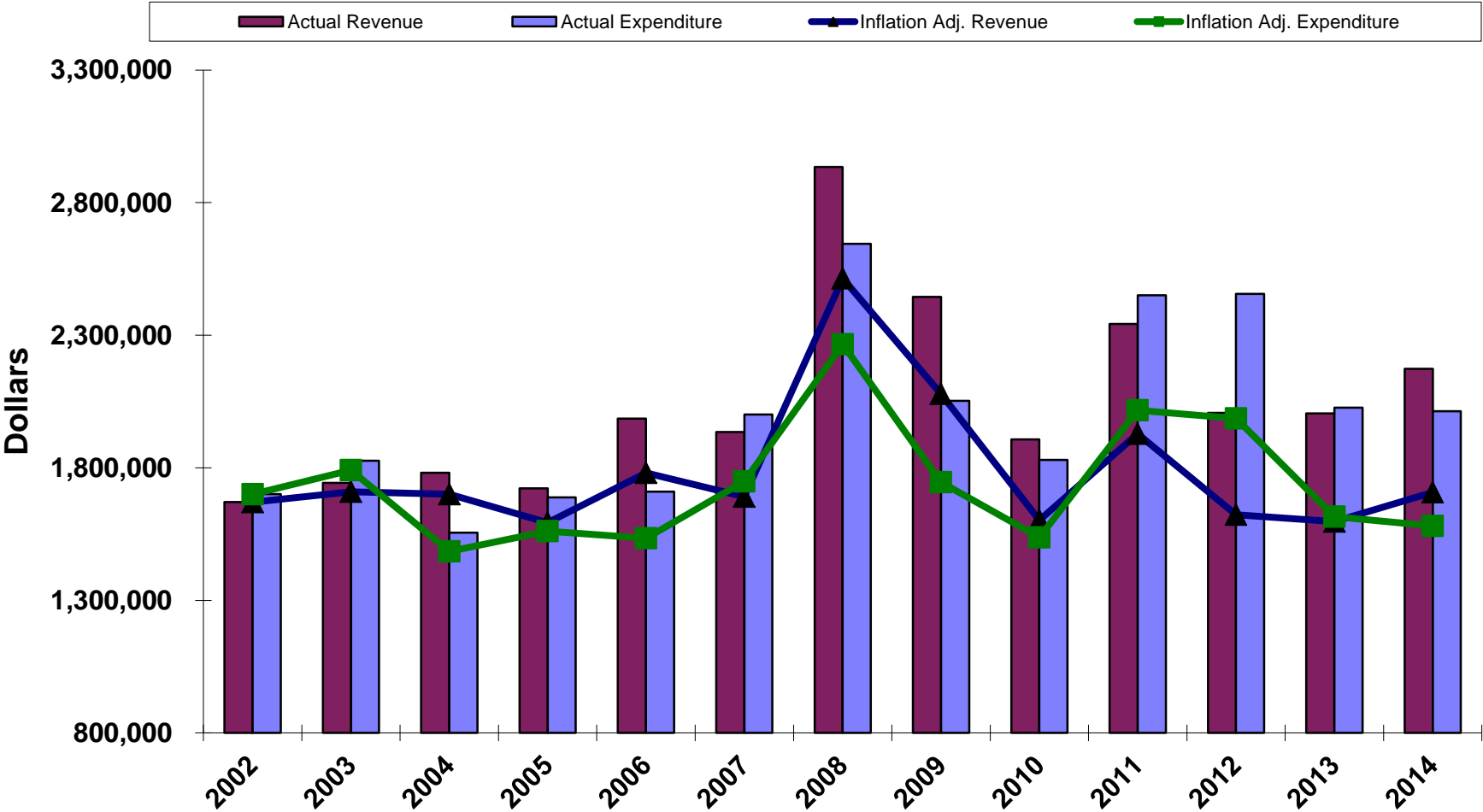


Figure 5 shows the relative magnitude of the five largest expenditure accounts. Three accounts grew, with General Government increasing the largest percentage. Insurance & Benefits had the largest dollar amount increase. Table 6 shows the actual dollar amounts for each account and the per capita expenditures for these five largest accounts.

**Table 6. The Five Largest General Fund Accounts in Fiscal 2014**

Year	Ins./Benefits	Co. Sheriff	Visual Inspec.	Co. Clerk	General Govt.
2002	135,442	109,458	102,344	85,106	15,270
2003	146,697	110,491	114,329	85,786	21,057
2004	147,008	100,391	170,296	75,496	17,215
2005	144,814	106,704	111,331	79,527	8,046
2006	173,307	108,594	115,914	81,298	24,339
2007	193,659	108,610	124,890	80,564	22,380
2008	192,135	116,692	130,231	84,486	29,251
2009	173,103	123,343	141,844	89,638	17,058
2010	200,758	140,759	116,767	89,678	16,703
2011	296,216	140,936	106,359	89,438	12,728
2012	195,500	144,781	112,320	95,399	18,261
2013	195,239	143,913	126,971	89,688	16,290
2014	201,519	143,862	132,559	89,956	36,816
% Change `02-2014	48.79%	31.43%	29.52%	5.70%	141.10%
Annual Rate of Change	3.37%	2.30%	2.18%	0.46%	7.61%
<b>per capita</b>					
2002	12.82	10.36	9.69	8.06	1.45
2003	13.58	10.23	10.58	7.94	1.95
2004	13.83	9.44	16.02	7.10	1.62
2005	13.58	10.00	10.44	7.46	0.75
2006	16.19	10.14	10.83	7.59	2.27
2007	17.98	10.08	11.59	7.48	2.08
2008	17.81	10.82	12.07	7.83	2.71
2009	16.34	11.64	13.39	8.46	1.61
2010	19.10	13.39	11.11	8.53	1.59
2011	27.87	13.26	10.01	8.42	1.20
2012	18.43	13.65	10.59	8.99	1.72
2013	18.50	13.63	12.03	8.50	1.54
2014	19.09	13.63	12.56	8.52	3.49
% Change `02-2014	48.87%	31.51%	29.60%	5.76%	141.24%
Annual Rate of Change	3.37%	2.31%	2.18%	0.47%	7.61%

**Figure 6. Road Fund Revenues and Expenditures, Actual and Inflation Adjusted, FY 2002-2014**



## County Road Fund Revenue and Expenditures

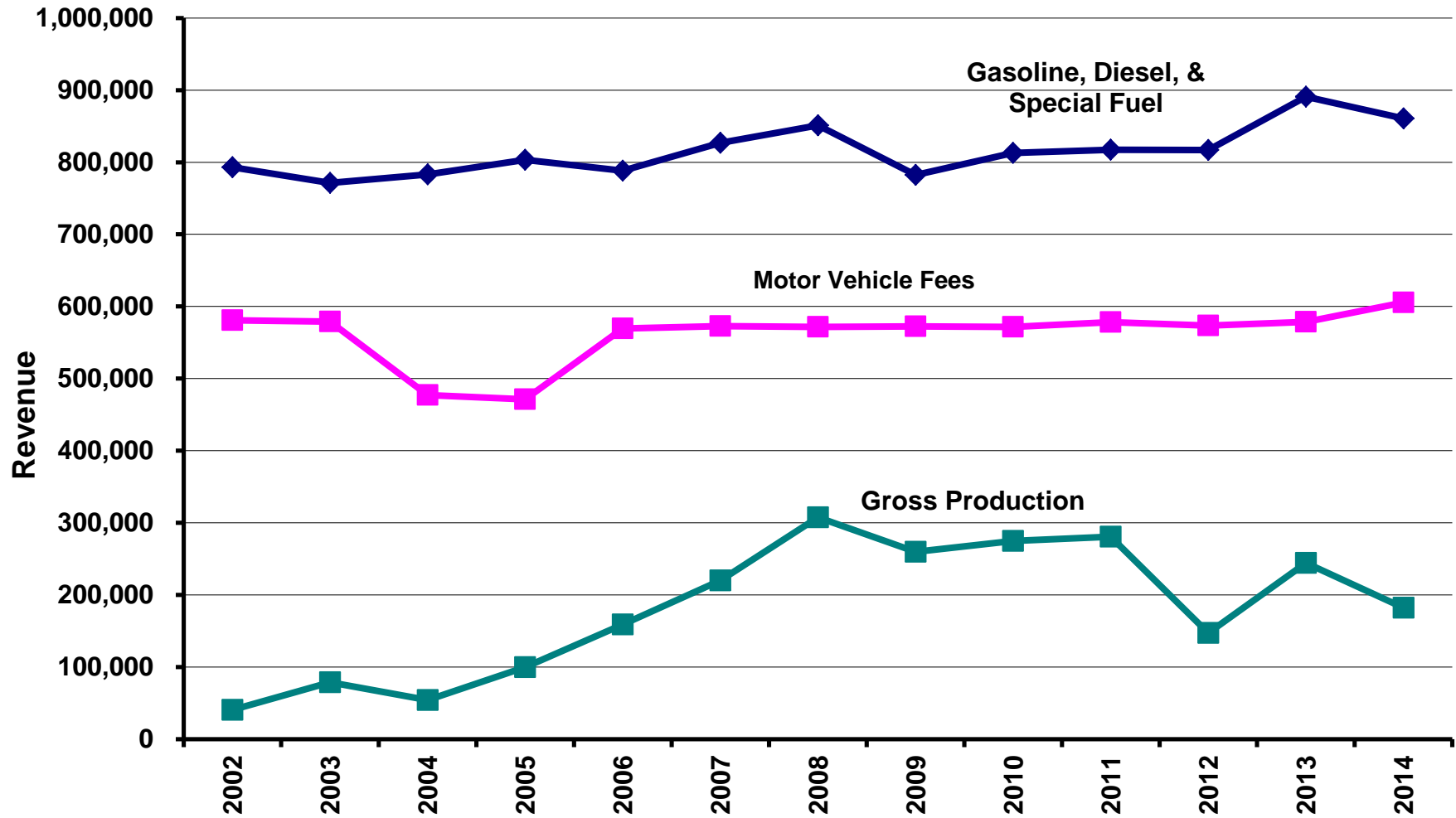
Total county road revenues and expenditures, both in actual and inflation adjusted dollars, are depicted in Figure 6. These include both restricted and unrestricted county road dollars. Road revenues grew 30.13% from 2002 to 2014 (Table 7). Actual expenditures rose 18.38%. After adjusting for inflation, revenues increased 2.21%. Because the number of road miles in the county decreased between 2002 and 2014, the per mile changes are larger than the totals (Table 7). Inflation adjusted revenues/mile increased 9.12%. (These stats assume 2002 and 2014 were representative years.)

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

Year	Actual Revenues	Actual Expenditures	Inflation Adjusted Revenues (2002 \$)	Inflation Adjusted Expenditures (2002 \$)
2002	1,670,438	1,700,285	1,670,438	1,700,285
2003	1,743,231	1,826,253	1,709,242	1,790,645
2004	1,781,756	1,555,754	1,700,260	1,484,595
2005	1,722,654	1,688,015	1,592,623	1,560,599
2006	1,985,800	1,710,434	1,781,087	1,534,108
2007	1,934,969	2,001,184	1,690,529	1,748,379
2008	2,934,712	2,644,527	2,514,479	2,265,847
2009	2,444,932	2,052,515	2,079,121	1,745,418
2010	1,907,151	1,829,983	1,602,303	1,537,470
2011	2,342,166	2,450,742	1,927,973	2,017,348
2012	2,006,738	2,456,169	1,622,694	1,986,114
2013	2,004,755	2,027,197	1,597,320	1,615,201
2014	2,173,785	2,012,872	1,707,377	1,580,990
% Change `02-2014	30.13%	18.38%	2.21%	-7.02%
Annual Rate of Change	2.22%	1.42%	0.18%	-0.60%
<b>per mile of road</b>				
2002	2,317.38	2,358.79	2,317.38	2,358.79
2003	2,497.97	2,616.93	2,449.26	2,565.91
2004	2,553.17	2,229.32	2,436.39	2,127.35
2005	2,468.48	2,418.84	2,282.15	2,236.26
2006	2,845.56	2,450.97	2,552.21	2,198.30
2007	2,772.72	2,867.60	2,422.45	2,505.34
2008	4,207.47	3,791.44	3,604.99	3,248.53
2009	3,508.55	2,945.42	2,983.60	2,504.73
2010	2,736.82	2,626.08	2,299.35	2,206.31
2011	3,372.25	3,528.58	2,775.90	2,904.58
2012	2,890.43	3,537.77	2,337.27	2,860.72
2013	2,887.57	2,919.90	2,300.72	2,326.47
2014	3,219.47	2,981.15	2,528.70	2,341.51
% Change `02-2014	38.93%	26.38%	9.12%	-0.73%
Annual Rate of Change	2.78%	1.97%	0.73%	-0.06%



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 fee revenues changed by 1.09%, 35.99%, and 4.25%, respectively, (Table 8). Gross production grew by the largest percentage. 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
2002	623,765	131	169,048	580,657	40,591	1,414,192
per mile	865	0	235	806	56	1,962
2003	604,045	84	167,319	578,817	78,709	1,428,974
per mile	866	0	240	829	113	2,048
2004	609,701	76	173,320	477,198	54,146	1,314,441
per mile	874	0	248	684	78	1,884
2005	640,305	313	162,773	471,202	99,811	1,374,403
per mile	918	0	233	675	143	1,969
2006	621,192	113	166,778	569,384	158,767	1,516,234
per mile	890	0	239	816	228	2,173
2007	624,551	40	202,348	572,811	219,953	1,619,703
per mile	895	0	290	821	315	2,321
2008	642,783	55	208,337	571,772	307,648	1,730,596
per mile	922	0	299	820	441	2,481
2009	613,833	31	168,484	572,504	259,591	1,614,442
per mile	881	0	242	822	373	2,317
2010	613,439	41	199,531	571,710	274,842	1,659,562
per mile	880	0	286	820	394	2,382
2011	610,580	87	206,688	578,154	280,548	1,676,057
per mile	879	0	298	832	404	2,413
2012	613,505	57	203,302	573,530	147,022	1,537,416
per mile	884	0	293	826	212	2,214
2013	657,896	59	232,992	578,706	244,264	1,713,917
per mile	948	0	336	834	352	2,469
2014	630,584	77	229,889	605,362	182,214	1,648,126
per mile	934	0	340	897	270	2,441
% change						
'02 - 2014	1.09%	-41.00%	35.99%	4.25%	348.91%	16.54%
Annual Rate						
of Change	0.09%	-4.30%	2.59%	0.35%	13.33%	1.28%

## 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. State distributions to local governments, published annually by the Oklahoma Tax Commission, provided some information on general fund and road fund revenues.
6. "Economagic: Economic Time Series Page," [www.economagic.com](http://www.economagic.com), contains a wide variety of economic indicators and statistics including price indices.
7. 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		66.774	
1991	136.167	4.22%	116.5	0.17%	68.993	3.32%
1992	140.308	3.04%	117.2	0.60%	70.564	2.28%
1993	144.475	2.97%	118.9	1.45%	72.244	2.38%
1994	148.225	2.60%	120.5	1.35%	73.781	2.13%
1995	152.383	2.81%	124.8	3.57%	75.321	2.09%
1996	156.858	2.94%	127.7	2.32%	76.695	1.82%
1997	160.525	2.34%	127.6	-0.08%	78.009	1.71%
1998	163.008	1.55%	124.4	-2.51%	78.855	1.08%
1999	166.583	2.19%	125.5	0.88%	80.061	1.53%
2000	172.192	3.37%	132.7	5.74%	81.883	2.28%
2001	177.042	2.82%	134.2	1.13%	83.753	2.28%
2002	179.867	1.60%	131.1	-2.31%	85.038	1.53%
2003	184.000	2.30%	138.1	5.34%	86.729	1.99%
2004	188.908	2.67%	146.7	6.23%	89.114	2.75%
2005	195.267	3.37%	157.4	7.29%	91.981	3.22%
2006	201.558	3.22%	164.8	4.70%	94.812	3.08%
2007	207.344	2.87%	172.7	4.79%	97.334	2.66%
2008	215.255	3.82%	189.7	9.84%	99.250	1.97%
2009	214.565	-0.32%	173.0	-8.80%	100.000	0.76%
2010	218.085	1.64%	184.7	6.76%	101.217	1.22%
2011	224.937	3.14%	200.8	8.72%	103.307	2.06%
2012	229.594	2.07%	202.2	0.70%	105.164	1.80%
2013	232.957	1.46%	203.4	0.59%	106.729	1.49%
2014	236.736	1.62%	205.4	0.98%	108.268	1.44%
% change 1990 - 2014	81.19%		76.61%		62.14%	
Annual Rate of Change	2.74%		2.62%		2.22%	
% change 2002 - 2014	31.62%		56.67%		27.32%	
Annual Rate of Change	2.32%		3.81%		2.03%	

Sources: <http://research.stlouisfed.org/> and Bureau of Economic Analysis

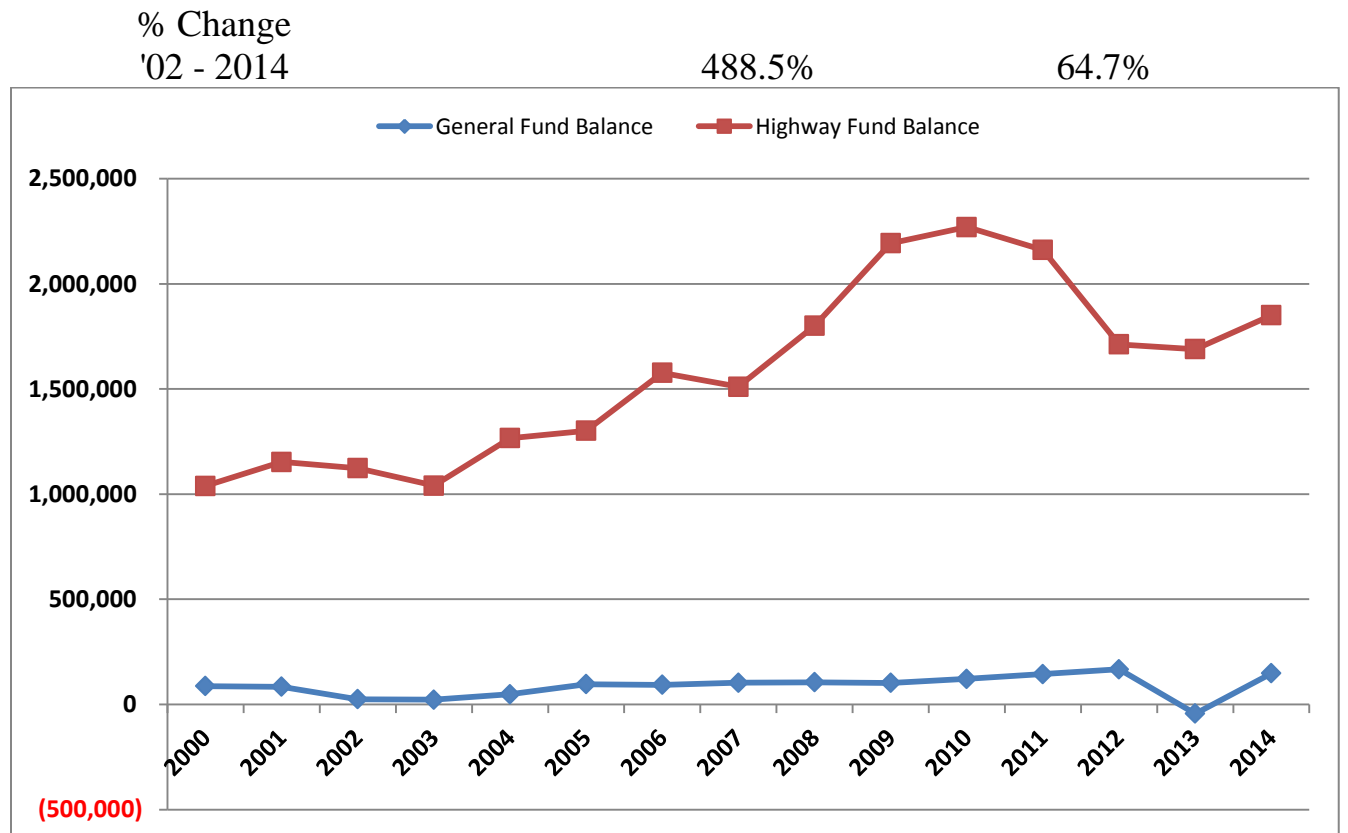
\* CPI = consumer price index

\*\* 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
2000	87,098	1,039,314
2001	84,364	1,153,468
2002	25,104	1,123,620
2003	22,265	1,040,598
2004	48,469	1,266,600
2005	96,484	1,301,239
2006	93,202	1,576,605
2007	103,343	1,510,390
2008	105,470	1,800,575
2009	102,414	2,192,992
2010	121,140	2,270,161
2011	144,107	2,161,585
2012	166,838	1,712,154
2013	(43,325)	1,689,711
2014	147,749	1,850,625



**Appendix C. Actual Sales and Use Tax Receipts, FY 2002 - 2014**

Year	TotalSalesTax	% Rate	Use Tax
2002	403,212	1	0
2003	389,416	1	12,487
2004	407,717	1	131,942
2005	445,546	1	15,861
2006	462,770	1	20,391
2007	486,932	1	25,059
2008	497,735	1	27,363
2009	876,922	2	43,611
2010	870,387	2	41,257
2011	882,318	2	42,466
2012	985,511	2	45,429
2013	951,485	2	58,426
2014	987,218	2	57,393

%  
Change

'02-2014	144.84%
'03-2014	359.62%

