populations groups are shown in Table 3. Beginning cash surplus plus total revenue equals the total dollars available for financing county General Fund activities. This is labeled Total Revenue and Cash Balance in Table 3. End-of-Year Cash Surplus and population averages are also included. Notice the average population of each group is roughly one-half of the next larger group.

It is important to note that “Total Revenue” and “Total Revenue and Cash Balance” do not necessarily represent all available dollars. Counties also have “Surplus Transferred,” an item made up largely of back taxes (delinquent taxes) paid during the current fiscal year. Counties do not usually budget these funds. Because items like delinquent taxes are not included in the table, “Total Revenue and Cash Balance” minus “Total Expenditures” does not equal “End of Year Cash Surplus.” As expected, Table 3 shows that the larger the population of a county, the larger its county government is in terms of revenue and expenditures, generally speaking. Notice that the averages for “Counties* 74” (all 74 counties) are most similar to the averages in the 20,000 to 45,000 population group. For all groups, ad valorem revenues are clearly the greatest source of financing, varying from $925,948 for Group II to $4,642,872 for Group IV.

It is perhaps curious to observe the average revenue of Group I is larger than that of Group II. Two factors help explain this relationship. Several of the Group I counties had relatively large amounts of oil and gas industry activity in FY 2015. This increases ad valorem taxes and sales taxes. Secondly, more