General Fund by Assessed Value

Average revenues and expenditures of the five assessed value groups show that the larger the county (in terms of assessed value), the larger the revenues and expenditures (Table 5). Interestingly, Group II has one of the largest amounts of sales taxes. One may surmise that either sales tax rates are relatively large in these counties or that other counties place sales taxes in “cash funds” rather than in the General Fund. In FY 2013, both occurred. Most small counties placed some or all of their sales tax in the General Fund, while most of the larger counties placed their sales tax in cash funds. At the same time, smaller counties had higher sales tax rates. For example, in FY 2013 the average Group 1 county sales tax rate was 1.73 percent, while the average Group 4 sales tax was 0.99 percent.

Looking at expenditures, notice Group III General Government. This large amount, relative to the others, is an anomaly. Washita County made renovations to the courthouse, costing several million dollars. This one-time, extraordinary expenditure helped make the average of $936,967 to be unusually large in comparison to the other groups. Similarly, Alfalfa County (also in Group III) had an unusually large expenditure in the “Insurance and Benefits” account line. Excluding Alfalfa County from the average reduces the average from $572,561 to $345,291. In all other line items, Washita and Alfalfa County expenditures are similar to the Group III averages. Therefore, elimination of these two counties extraordinary “General Government” and “Insurance and Benefits” expenditures results in average expenditure in line with what would be expected in the size category. Without Alfalfa and Washita Counties, the total expenditures for Group III would be about $2,900,000 rather than $3,626,266 as shown in Table 5.

Table 6 shows per capita revenues and expenditures by assessed value group. There is great variation from group to group. Generally, Group II is in sharp contrast to the other groups in per capita revenue. Similarly, Group III shows sharp contrast in terms of expenditure. The comparatively large expenditure per capita of Group III can largely be explained by the expenditures in Alfalfa and Washita counties, discussed above. The relatively large revenue and expenditure average of Group II, especially as contrasted with Group I, may be harder to explain.

Looking again at Table 2 may help explain the revenue (and expenditure) contrast. The first 10 counties listed in Table 2 are the Group I counties. The next 14 are the Group II counties. Generally, Group I counties are relatively small in both valuation and population. By definition, Group II is larger, but looking at the “Assessed Value per Capita” column...