
MARSHALL COUNTY OKLAHOMA

ANNUAL BUDGET DOCUMENT FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Final - With Excise Board Levy Certifications

FILED

NOV 01 2019

State Auditor & Inspector

**MARSHALL COUNTY, OKLAHOMA
ANNUAL BUDGET 2019 - 2020
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MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
BUDGET SUMMARY - CASH BASIS

Page 1

	Actual 2017-18	Budget 2018-19	Final Actual 2018-19	Preliminary Budget 2019-20	Final Budget 2019-20
Cash Receipts					
Taxes & Other Revenues	\$ 2,067,598	2,000,761	2,267,743	2,162,634	2,271,797
Transfers from Other Funds	0	0	0	0	0
Total Cash Receipts	\$ 2,067,598	2,000,761	2,267,743	2,162,634	2,271,797
Expenditures					
General Government	\$ 796,657	1,251,308	795,277	1,240,534	1,410,173
District Attorney	10,714	14,000	12,982	14,000	15,000
Sheriff	326,126	329,143	327,665	379,143	385,064
Treasurer	134,897	103,168	101,915	106,137	112,058
Commissioners	284,557	297,293	295,756	298,262	316,024
Clerk	140,968	149,770	148,169	153,208	159,129
Assessor	107,140	108,602	108,153	110,432	116,353
Revaluation	132,148	134,877	107,291	166,784	166,784
Court Clerk	114,671	116,539	114,947	117,112	123,033
Election Board	59,880	72,401	68,229	79,470	79,470
Emergency Management	40,855	45,627	41,730	88,595	88,595
Excise Board	2,491	4,000	2,013	5,100	5,100
Extension Agent	22,800	48,972	29,667	52,580	52,580
County Fair	6,763	6,825	6,819	6,825	6,825
Economic Development	0	60,626	0	60,626	60,626
State Auditor	2,002	35,571	22,901	13,000	26,179
Total Expenditures	\$ 2,182,669	2,778,722	2,183,514	2,891,808	3,122,991
Revenues Over(Under) Expenditures	\$ (115,071)	(777,961)	84,229	(729,174)	(851,194)
Beginning Unrestricted Cash Balance	\$ 882,036	777,961	766,965	729,174	851,194
Ending Unrestricted Cash Balance	\$ 766,965	\$0	\$851,194	\$0	\$0

No Assurance Provided

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
TAXES AND OTHER REVENUES - CASH BASIS

	Actual 2017-18	Budget 2018-19	Final Actual 2018-19	Preliminary Budget 2018-19	Final Budget 2019-20
Taxes and Other Revenues					
Current Year Ad Valorem	\$ 1,293,210	\$1,281,235	\$1,348,446	\$1,339,920	\$1,350,907
Current Year from Protest	0	0	0	0	0
Prior Year Ad Valorem	40,369	36,332	33,622	30,320	30,260
Back Taxes	15,393	13,854	14,223	12,202	12,801
Tax Fees, All	0	0	0	0	0
County Clerk's Fees	77,742	75,000	85,774	77,700	77,700
County Treasurer's Fees	0	0	0	0	0
Court Clerk's Fees	856	856	2,713	856	856
Court Fund Fees	10,000	7,470	9,170	8,340	9,100
Redemption Fees	0	0	0	0	0
Motor Vehicle Collection	23,722	23,700	24,222	23,700	23,700
Motor Vehicle Stamps	4,348	3,913	3,867	3,324	3,480
State Election	30,601	30,600	31,010	30,600	30,600
Flood Control	73,608	70,953	69,729	69,729	69,729
Dist Attorney State Aid	11,368	12,000	10,172	12,000	13,000
Property Rents	10,212	10,212	6,952	6,176	6,950
Land Management	120,023	117,500	122,684	120,023	120,023
Housing Authority PILOT	8,916	8,900	8,811	8,800	8,800
County Liquor Licenses	1,800	0	0	0	0
Refunds & Reimbursements	2,315	2,084	1,864	1,055	1,055
Use Tax Proceeds	160,746	144,671	321,415	253,684	320,000
Mineral Money	2,038	1,834	1,827	2,213	1,644
Tax Deeds	240	216	180	216	162
Revaluation Fees	117,541	117,601	117,601	117,601	145,876
FEMA / Emergency Mgmnt	13,916	0	0	0	0
Tobacco Tax	34,077	33,700	27,520	34,077	34,077
Miscellaneous Revenue	5,524	0	6,746	0	0
Transfer from Closed Funds	0	0	6,888	0	0
Interest Income	9,033	8,130	12,307	10,098	11,076
Total Taxes & Other Revenues	\$2,067,598	\$2,000,761	\$2,267,743	\$2,162,634	\$2,271,797

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS

Page 3

		Actual 2017-18	Budget 2018-19	Final Actual 2018-19	Preliminary Budget 2019-20	Final Budget 2019-20
GENERAL GOVERNMENT						
0001-1-2000-1110	Personal Services (R1)	32,539	57,192	46,823	59,130	59,130
0001-1-2300-1221	Retirement Benefits, All (R5)	134,959	175,000	126,715	175,000	182,264
0001-1-2000-2005	Operations (R2)	597,179	600,000	597,739	600,000	600,000
0001-1-2000-5110	Emrgncy Debt Servc - Jail (R6)	0	24,000	24,000	35,000	35,000
0001-1-2000-4110	Capital Outlay (R3)	31,980	395,116	0	371,404	533,779
	Sub-Total General Govmnt	796,657	1,251,308	795,277	1,240,534	1,410,173
DISTRICT ATTORNEY						
0001-1-0100-2005	Operations (A2)	9,405	12,000	11,672	12,000	13,000
0001-1-0200-2005	Law Library (A6)	1,309	2,000	1,310	2,000	2,000
	Sub-Total District Attorney	10,714	14,000	12,982	14,000	15,000
SHERIFF						
0001-2-0400-1110	Personal Services (B1)	136,133	103,860	102,386	150,000	155,921
0001-2-0400-1310	Travel (B1A)	2,584	2,584	2,584	3,000	3,000
0001-2-0400-2005	Operations (B2)	125,854	150,699	150,698	188,143	176,643
0001-2-0400-4110	Capital Outlay (B3)	61,555	72,000	71,997	38,000	49,500
	Sub-Total Sheriff	326,126	329,143	327,665	379,143	385,064
TREASURER						
0001-1-0600-1110	Personal Services (C1)	124,739	89,142	88,981	90,111	96,032
0001-1-0600-1310	Travel (C1A)	7,550	8,200	7,612	10,200	10,200
0001-1-0600-2005	Operations (C2)	2,608	5,825	5,322	5,825	5,825
0001-1-0600-4110	Capital Outlay (C3)	0	1	0	1	1
	Sub-Total Treasurer	134,897	103,168	101,915	106,137	112,058
COMMISSIONERS						
0001-6-0800-1110	Personal Services (D1)	184,559	197,292	195,525	198,261	216,024
0001-6-0800-2005	Operations (D2)	24,332	0	0	100,000	66,667
0001-6-0800-4110	Capital Outlay (D3)	75,666	100,001	100,231	1	33,333
	Sub-Total Commissioners	284,557	297,293	295,756	298,262	316,024
CLERK						
0001-1-1000-1110	Personal Services (F1)	125,482	127,269	125,748	133,207	139,128
0001-1-1000-1310	Travel (F1A)	7,200	8,488	8,486	10,000	10,000
0001-1-1000-2005	Operations (F2)	8,286	14,012	13,935	10,000	10,000
0001-1-1000-4110	Capital Outlay (F3)	0	1	0	1	1
	Sub-Total Clerk	140,968	149,770	148,169	153,208	159,129

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS

Page 4

	Actual 2017-18	Budget 2018-19	Final Actual 2018-19	Preliminary Budget 2019-20	Final Budget 2019-20
ASSESSOR					
0001-1-1600-1110 Personal Services (H1)	89,042	89,142	88,702	90,111	96,032
0001-1-1600-1310 Travel (H1A)	6,459	6,459	6,459	7,320	7,320
0001-1-1600-2005 Operations (H2)	10,230	13,000	12,992	13,000	13,000
0001-1-1600-4110 Capital Outlay (H3)	1,409	1	0	1	1
Sub-Total	107,140	108,602	108,153	110,432	116,353
REVALUATION					
0001-1-1700-1110 Personal Services (SO1)	80,612	82,877	82,694	109,784	109,784
0001-1-1700-1310 Travel (SO1A)	2,351	7,000	5,417	7,000	7,000
0001-1-1700-2005 Operations (SO2)	47,776	19,000	18,600	24,000	24,000
0001-1-1700-4110 Capital Outlay (SO3)	1,409	26,000	580	26,000	26,000
Sub-Total	132,148	134,877	107,291	166,784	166,784
COURT CLERK					
0001-1-1400-1110 Personal Services (J1)	109,039	109,538	109,240	110,111	116,032
0001-1-1400-1310 Travel (J1A)	5,632	7,000	5,707	7,000	7,000
0001-1-1400-2005 Operations (J2)	0	0	0	0	0
0001-1-1400-4110 Capital Outlay (J3)	0	1	0	1	1
Sub-Total	114,671	116,539	114,947	117,112	123,033
ELECTION BOARD					
0001-1-2200-1110 Personal Services (SL1)	51,451	59,800	57,530	69,969	69,969
0001-1-2200-1310 Travel (SL1A)	408	900	17	1,000	1,000
0001-1-2200-2005 Operations (SL2)	6,306	8,500	7,895	8,500	8,500
0001-1-2200-4110 Capital Outlay (SL3)	1,715	3,201	2,787	1	1
Sub-Total	59,880	72,401	68,229	79,470	79,470
EMERGENCY MANAGEMENT					
0001-2-2700-1110 Personal Services (CD1)	33,616	35,626	32,675	36,595	36,595
0001-2-2700-1310 Travel (CD1A)	1,045	1,000	736	1,500	1,500
0001-2-2700-2005 Operations (CD2)	6,194	9,000	8,319	8,500	8,500
0001-2-2700-4110 Capital Outlay (CD3)	0	1	0	42,000	42,000
Sub-Total	40,855	45,627	41,730	88,595	88,595

**MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS**

Page 5

	Actual 2017-18	Budget 2018-19	Final Actual 2018-19	Preliminary Budget 2019-20	Final Budget 2019-20
EXCISE BOARD					
0001-1-2100-1110 Personal Services (U1)	2,125	2,500	1,206	3,100	3,100
0001-1-2100-1310 Travel (U1A)	366	1,500	807	2,000	2,000
0001-1-2100-2005 Operations (U4)	0	0	0	0	0
0001-1-2100-4110 Capital Outlay (U3)	0	0	0	0	0
Sub-Total	2,491	4,000	2,013	5,100	5,100
EXTENSION AGENT					
0001-5-0900-1110 Personal Services (E1)	8,870	32,472	14,819	34,080	34,080
0001-5-0900-1310 Travel (E1C)	6,525	8,700	7,339	11,500	11,500
0001-5-0900-2005 Operations (E2)	7,405	7,800	7,509	7,000	7,000
0001-5-0900-4110 Capital Outlay (E3)	0	0	0	0	0
Sub-Total	22,800	48,972	29,667	52,580	52,580
COUNTY FAIR					
0001-4-4700-1110 Personal Services (SF1)	0	0	0	0	0
0001-4-4700-1310 Travel (SF1A)	0	0	0	0	0
0001-4-4700-2005 Operations (SF2)	6,763	6,825	6,819	6,825	6,825
0001-4-4700-4110 Capital Outlay (SF3)	0	0	0	0	0
Sub-Total	6,763	6,825	6,819	6,825	6,825
ECONOMIC DEVELOPMENT					
0001-8-3100-1110 Personal Services (G1)	0	35,626	0	35,626	35,626
0001-8-3100-1310 Travel (G1A)	0	0	0	0	0
0001-8-3100-2005 Operations (G2)	0	25,000	0	25,000	25,000
0001-8-3100-4110 Capital Outlay (G3)	0	0	0	0	0
Sub-Total	0	60,626	0	60,626	60,626
STATE AUDITOR					
0001-1-4500-2005 Personal Services (SC1)	2,002	35,571	22,901	13,000	26,179
0001-1-4500-1310 Travel	0	0	0	0	0
0001-1-4500-2005 Operations	0	0	0	0	0
0001-1-4500-4110 Capital Outlay	0	0	0	0	0
Sub-Total	2,002	35,571	22,901	13,000	26,179
Total General Fund Expenditures					
	<u>\$ 2,182,669</u>	<u>\$ 2,778,722</u>	<u>\$ 2,183,514</u>	<u>\$ 2,891,808</u>	<u>\$ 3,122,991</u>

RESOLUTION NO.

A RESOLUTION OF THE COUNTY BUDGET BOARD OF MARSHALL COUNTY, OKLAHOMA, HEREBY ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020.

WHEREAS, the Commissioners of Marshall County, Oklahoma, have duly resolved to comply with the County Budget Act [Sections 1401 through 1421 of Title 19 (Chapter 32) of the Oklahoma Statutes]; and

WHEREAS, such Act requires the adoption of an annual operating budget for each fiscal year prior to the start of such fiscal year.

NOW, THEREFORE BE IT RESOLVED, by the County Budget Board of Marshall County, Oklahoma, that:

The following appropriations are hereby adopted for the operating budget of the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

General Government	\$ 1,410,173
District Attorney	15,000
Sheriff	385,064
Treasurer	112,058
Commissioners	316,024
Clerk	159,129
Assessor	116,353
Revaluation	166,784
Court Clerk	123,033
Election Board	79,470
Emergency Management	88,595
Excise Board	5,100
Extension Agent	52,580
County Fair	6,825
Economic Development	60,626
State Auditor	26,179
	<hr/>
Total General Fund Appropriations	<u>\$ 3,122,991</u>

ADOPTED BY THE COUNTY BUDGET BOARD OF MARSHALL COUNTY, OKLAHOMA IN MADILL, OKLAHOMA

ON THIS 19 DAY OF August, 2019.



Chairman, Marshall County Budget Board





Secretary, Marshall County Budget Board

No Assurance Provided

MARSHALL COUNTY, OKLAHOMA
SCHEDULE OF ANNUAL AD VALOREM LEVIES
FOR THE BUDGET YEAR 2019-2020

Page 8

	County General Fund	Hospital Indigent Care	Totals
Amount to finance approved appropriations	\$ 3,122,991	-	\$ 3,122,991
Appropriations other than tax	-	-	-
Excess of assets over liabilities from previous year	(851,194)	-	(851,194)
Estimated budget year miscellaneous revenues	(920,890)	-	(920,890)
Balance required to raise from ad valorem tax	1,350,907	-	1,350,907
Add for estimated delinquent taxes	135,091	-	135,091
Gross balance of requirements from ad valorem tax	\$ 1,485,998	-	\$ 1,485,998
Total net assessed valuations	\$ 143,852,629	143,852,629	\$ 143,852,629 ✓
Rate of ad valorem levy	10.33	0.00	10.33 ✓

Assessed valuations:

Personal property	\$ 31,934,939
Real property	108,033,426
Public service property	8,600,240
Gross valuations	\$ 148,568,605
Less homestead	(4,715,976)
Net valuations	\$ 143,852,629

Levy amounts:

County General Fund	10.33
Hospital Indigent Care	0.00
Total Levy	10.33

CERTIFICATION OF COUNTY EXCISE BOARD

We do hereby order the levies to be certified forthwith by the Secretary of the Board to the County Assessor of Marshall County, Oklahoma, in order that the County Assessor may immediately extend said levies upon the tax rolls for the budget year, without regard to any protests that may be filed against any levies as required by 68 O.S. 1991, Sec 2869. We further certify that the adopted budget amounts and the millrate levies stated above are within the limits provided by state law.

Dated at Madill, Oklahoma, this 3 day of September, in the year 2019.

Richard Gelf
Chair, Excise Board

Ann Hester
Secretary, Excise Board



Shila Lean Caldwell
Member, Excise Board

Member, Excise Board

No Assurance Provided

Ann Hartin Marshall *County Clerk*

2019
Marshall County Assessor's Certificate of Valuation
to the County Commissioner's and County Excise Board
Marshall County, Oklahoma

<i>Name of Municipal Sub-Division</i>	<i>Valuation Personal Property</i>	<i>Valuation Real Estate</i>	<i>Valuation Public Service</i>	<i>Total Valuation</i>	<i>100% DAV & Homestead Exemption</i>	<i>Net Valuation</i>
<i>Rural #2</i>	\$ 18,616,363	\$ 19,734,955	\$ 3,808,767	\$ 42,160,085	\$ 1,062,769	\$ 41,097,316
<i>City of Madill</i>	\$ 6,000,090	\$ 18,556,439	\$ 1,597,676	\$ 26,154,205	\$ 593,007	\$ 25,561,198
<i>City of Oakland</i>	\$ 242,020	\$ 1,958,729	\$ 129,554	\$ 2,330,303	\$ 151,792	\$ 2,178,511
Madill Total	\$ 24,858,473	\$ 40,250,123	\$ 5,535,997	\$ 70,644,593	\$ 1,807,568	\$ 68,837,025
<i>Rural #3</i>	\$ 5,605,216	\$ 28,688,901	\$ 2,415,066	\$ 36,709,183	\$ 1,544,861	\$ 35,164,322
<i>3BLC</i>	\$ -	\$ 33,524,553	\$ -	\$ 33,524,553	\$ 1,103,490	\$ 32,421,063
<i>City of Kingston</i>	\$ 1,471,250	\$ 5,569,849	\$ 649,177	\$ 7,690,276	\$ 260,057	\$ 7,430,219
Kingston Total	\$ 7,076,466	\$ 67,783,303	\$ 3,064,243	\$ 77,924,012	\$ 2,908,408	\$ 75,015,604
TOTAL ASSESSED	\$ 31,934,939	\$ 108,033,426	\$ 8,600,240	\$ 148,568,605	\$ 4,715,976	\$ 143,852,629



Signed Debbie Crowdale
Marshall County Assessor
Marshall County, Oklahoma

8/12/2019

Proof of Publication

STATE OF OKLAHOMA)
) ss.
MARSHALL COUNTY)

MATT CABAN, of lawful age, being first duly sworn, upon oath deposes and says; that he is Managing Editor of The Madill Record, a weekly newspaper published at Madill, Marshall County, Oklahoma, and has personal knowledge of the facts herein stated.

That said newspaper is published in said Marshall County, and during a period of more than one hundred four (104) consecutive weeks immediately prior to the first publication of the attached notice has (a) maintained a paid general subscription circulation in such county, (b) has been admitted to the United States mails as second class matter, (c) has been printed in said Marshall County where it is delivered to the United States mails, (d) has been continuously and uninterruptedly published in said county; that said newspaper comes within all the prescriptions and requirements of Title 25, Section 106, Oklahoma Statutes, 1951, and meets all other requirements of the laws of the State of Oklahoma with referenced to legal publications.

That a printed notice, copy of which is hereto attached, entitled:

BUDGET SUMMARY FISCAL 2019-2020

vs.

was published in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 successive issues in 1 consecutive weeks as follows:

1st insertion..... JUNE 6, 20 19
2nd insertion....., 20
3rd insertion....., 20
4th insertion....., 20
5th insertion....., 20

(Signed) *Maugh*
Managing Editor

Subscribed and sworn to before me this 3

day of JULY, 20 19

Lori Robinson

Lori Robinson, Notary Public

Commission No. 18007184

Commission expires July 19, 2022



No. PUBLIC HEARING Publication Fee \$ 180.20

MARSHALL COUNTY, OKLAHOMA - GENERAL FUND PRELIMINARY BUDGET SUMMARY AND NOTICE OF PUBLIC HEARING FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

County Budget Act (19 OS, Sec 1401 - 1421) to govern county budget procedures, the following estimates of revenue and proposed expenditures for the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

FURTHER, the Marshall County Budget Board will conduct a public hearing concerning this proposed budget on the 13th day of June, 2019 at the time of 9:00 a.m. in the Commissioner's office located in the Marshall County Courthouse.

Estimated 2019-2020 Revenues

Ad Valorem Taxes	\$ 1,339,920
Other General Fund Revenues	822,714
Total Estimated 2019-2020 General Fund Revenues	\$ 2,162,634

Proposed 2019 - 2020 General Fund Expenditures

Department	Personal Services	Travel	Maintenance & Operations	Capital Expenditures	Other Charges	
General Government	234,130	0	600,000	377,128	35,000	\$ 1,246,258
District Attorney	0	0	12,000	2,000	0	14,000
Sheriff	150,000	3,000	188,143	38,000	0	379,143
Treasurer	90,111	10,200	5,825	1	0	106,137
Commissioners	198,261	0	100,000	1	0	298,262
Clerk	133,207	10,000	10,000	1	0	153,208
Assessor	90,111	7,320	13,000	1	0	110,432
Revaluation	109,784	7,000	24,000	2,000	0	142,784
Court Clerk	110,111	7,000	0	1	0	117,112
Election Board	69,969	1,000	8,500	1	0	79,470
Emergency Mgmt	36,595	1,500	8,500	42,000	0	88,595
Excise Board	3,100	2,000	0	0	0	5,100
Extension Agent	34,080	11,500	7,000	0	0	52,580
County Fair	0	0	6,825	0	0	6,825
Economic Development	35,626	0	25,000	0	0	60,626
State Auditor	13,000	0	0	0	0	13,000
Total Expenditures	1,308,083	60,520	1,008,793	461,134	35,000	\$ 2,873,530

Budgeted Revenues Over or (under) Proposed Expenditures \$ (710,896)

Projected Beginning Unrestricted General Fund Cash Balance at July 1, 2019 710,896

Budgeted Ending Unrestricted General Fund Cash Balance at June 30, 2020 \$ (0)

(Published in The Madill Record June 6, 2019-1t)

2019-2020

MARSHALL COUNTY BUDGET


Approved by the Marshall County Budget Board on August 19, 2019



Don Melton, Chairman, District #1



Laura Larkin, County Treasurer



Josh Cantrell, Vice Chairman, District #2



Debbie Croasdale, County Assessor



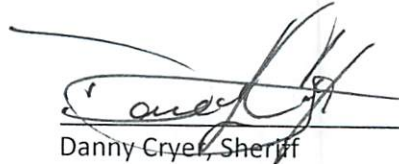
Chris Duroy, District #3



Wanda Pearce, Court Clerk



Ann Hartin, County Clerk



Danny Cryer, Sheriff