
MARSHALL COUNTY OKLAHOMA

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

Preliminary - Without Excise Board Levy Certifications

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

| | Actual 2017-18 | Budget 2018-19 | Projected Actual 2018-19 | Requested Budget 2019-20 | Preliminary Budget 2019-20 |
|-------------------------------------|---------------------|-------------------|--------------------------------|--------------------------------|----------------------------------|
| Cash Receipts | | | | | |
| Taxes & Other Revenues | \$ 2,067,598 | 2,000,761 | 2,210,405 | 1,955,401 | 2,162,634 |
| Transfers from Other Funds | 0 | 0 | 0 | 0 | 0 |
| Total Cash Receipts | \$ 2,067,598 | 2,000,761 | 2,210,405 | 1,955,401 | 2,162,634 |
| Expenditures | | | | | |
| General Government | \$ 796,657 | 1,251,308 | 851,201 | 1,262,308 | 1,240,534 |
| District Attorney | 10,714 | 14,000 | 12,666 | 14,000 | 14,000 |
| Sheriff | 326,126 | 329,143 | 329,143 | 584,225 | 379,143 |
| Treasurer | 134,897 | 103,168 | 98,549 | 105,168 | 106,137 |
| Commissioners | 284,557 | 297,293 | 297,379 | 297,293 | 298,262 |
| Clerk | 140,968 | 149,770 | 143,869 | 151,270 | 153,208 |
| Assessor | 107,140 | 108,602 | 108,175 | 110,755 | 110,432 |
| Revaluation | 132,148 | 110,877 | 106,371 | 167,752 | 166,784 |
| Court Clerk | 114,671 | 116,539 | 119,106 | 116,143 | 117,112 |
| Election Board | 59,880 | 72,401 | 69,276 | 78,501 | 79,470 |
| Emergency Management | 40,855 | 45,627 | 44,249 | 45,627 | 88,595 |
| Excise Board | 2,491 | 4,000 | 2,059 | 5,100 | 5,100 |
| Extension Agent | 22,800 | 48,972 | 34,613 | 52,580 | 52,580 |
| County Fair | 6,763 | 6,825 | 6,467 | 6,825 | 6,825 |
| Economic Development | 0 | 60,626 | 500 | 60,626 | 60,626 |
| State Auditor | 2,002 | 35,571 | 35,571 | 13,000 | 13,000 |
| Total Expenditures | \$ 2,182,669 | 2,754,722 | 2,259,194 | 3,071,173 | 2,891,806 |
| Revenues Over(Under) Expenditures | \$ (115,071) | (753,961) | (48,789) | (1,115,772) | (729,172) |
| Beginning Unrestricted Cash Balance | \$ 893,032 | 777,961 | 777,961 | 729,172 | 729,172 |
| Ending Unrestricted Cash Balance | \$ 777,961 | \$24,000 | \$729,172 | (\$386,600) | \$0 |
| Percentage of Annual Expenditures | <u>35.64%</u> | | <u>32.28%</u> | | <u>0.00%</u> |

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

| | Actual 2017-18 | Budget 2018-19 | Projected Actual 2018-19 | Requested Budget 2018-19 | Preliminary Budget 2019-20 |
|---|--------------------|--------------------|--------------------------------|--------------------------------|----------------------------------|
| Taxes and Other Revenues | | | | | |
| Current Year Ad Valorem | \$ 1,293,210 | \$1,281,235 | \$1,339,920 | \$1,280,824 | \$1,339,920 |
| Current Year from Protest | 0 | 0 | 0 | 0 | 0 |
| Prior Year Ad Valorem | 40,369 | 36,332 | 33,689 | 35,520 | 30,320 |
| Back Taxes | 15,393 | 13,854 | 13,558 | 13,960 | 12,202 |
| Tax Fees, All | 0 | 0 | 0 | 0 | 0 |
| County Clerk's Fees | 77,742 | 75,000 | 81,495 | 70,293 | 77,700 |
| County Treasurer's Fees | 0 | 0 | 0 | 0 | 0 |
| Court Clerk's Fees | 856 | 856 | 2,624 | 794 | 856 |
| Court Fund Fees | 10,000 | 7,470 | 8,340 | 8,964 | 8,340 |
| Redemption Fees | 0 | 0 | 0 | 0 | 0 |
| Motor Vehicle Collection | 23,722 | 23,700 | 24,149 | 20,200 | 23,700 |
| Motor Vehicle Stamps | 4,348 | 3,913 | 3,693 | 2,843 | 3,324 |
| State Election | 30,601 | 30,600 | 30,601 | 27,541 | 30,600 |
| Flood Control | 73,608 | 70,953 | 69,729 | 66,247 | 69,729 |
| Dist Attorney State Aid | 11,368 | 12,000 | 11,135 | 10,118 | 12,000 |
| Property Rents | 10,212 | 10,212 | 6,176 | 9,711 | 6,176 |
| Land Management | 120,023 | 117,500 | 120,023 | 103,500 | 120,023 |
| Housing Authority PILOT | 8,916 | 8,900 | 8,811 | 8,024 | 8,800 |
| County Liquor Licenses | 1,800 | 0 | 0 | 0 | 0 |
| Refunds & Reimbursements | 2,315 | 2,084 | 1,055 | 1,149 | 1,055 |
| Use Tax Proceeds | 160,746 | 144,671 | 281,871 | 143,610 | 253,684 |
| Mineral Money | 2,038 | 1,834 | 2,459 | 1,516 | 2,213 |
| Tax Deeds | 240 | 216 | 240 | 63 | 216 |
| Revaluation Fees | 117,541 | 117,601 | 117,601 | 114,645 | 117,601 |
| FEMA / Emergency Mgmt | 13,916 | 0 | 0 | 0 | 0 |
| Tobacco Tax | 34,077 | 33,700 | 28,382 | 27,411 | 34,077 |
| Miscellaneous Revenue | 5,524 | 0 | 6,746 | 531 | 0 |
| Transfer from Closed Funds | 0 | 0 | 6,888 | 0 | 0 |
| Interest Income | 9,033 | 8,130 | 11,220 | 7,937 | 10,098 |
| Total Taxes & Other Revenues | \$2,067,598 | \$2,000,761 | \$2,210,405 | \$1,955,401 | \$2,162,634 |

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

| | Actual 2017-18 | Budget 2018-19 | Projected Actual 2018-19 | Requested Budget 2019-20 | Preliminary Budget 2019-20 |
|---|-------------------|-------------------|--------------------------------|--------------------------------|----------------------------------|
| GENERAL GOVERNMENT | | | | | |
| 0001-1-2000-1110 Personal Services (R1) | 32,539 | 57,192 | 47,281 | 57,192 | 59,130 |
| 0001-1-2300-1221 Retirement Benefits, All (R5) | 134,959 | 175,000 | 135,000 | 175,000 | 175,000 |
| 0001-1-2000-2005 Operations (R2) | 597,179 | 600,000 | 644,920 | 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 | 395,116 | 371,404 |
| Sub-Total General Govmnt | <u>796,657</u> | <u>1,251,308</u> | <u>851,201</u> | <u>1,262,308</u> | <u>1,240,534</u> |
| DISTRICT ATTORNEY | | | | | |
| 0001-1-0100-2005 Operations (A2) | 9,405 | 12,000 | 11,328 | 12,000 | 12,000 |
| 0001-1-0200-2005 Law Library (A6) | 1,309 | 2,000 | 1,338 | 2,000 | 2,000 |
| Sub-Total District Attorney | <u>10,714</u> | <u>14,000</u> | <u>12,666</u> | <u>14,000</u> | <u>14,000</u> |
| SHERIFF | | | | | |
| 0001-2-0400-1110 Personal Services (B1) | 136,133 | 103,860 | 99,125 | 265,508 | 150,000 |
| 0001-2-0400-1310 Travel (B1A) | 2,584 | 2,584 | 2,584 | 9,250 | 3,000 |
| 0001-2-0400-2005 Operations (B2) | 125,854 | 150,699 | 155,468 | 271,467 | 188,143 |
| 0001-2-0400-4110 Capital Outlay (B3) | 61,555 | 72,000 | 71,966 | 38,000 | 38,000 |
| Sub-Total Sheriff | <u>326,126</u> | <u>329,143</u> | <u>329,143</u> | <u>584,225</u> | <u>379,143</u> |
| TREASURER | | | | | |
| 0001-1-0600-1110 Personal Services (C1) | 124,739 | 89,142 | 88,991 | 89,142 | 90,111 |
| 0001-1-0600-1310 Travel (C1A) | 7,550 | 8,200 | 8,138 | 10,200 | 10,200 |
| 0001-1-0600-2005 Operations (C2) | 2,608 | 5,825 | 1,420 | 5,825 | 5,825 |
| 0001-1-0600-4110 Capital Outlay (C3) | 0 | 1 | 0 | 1 | 1 |
| Sub-Total Treasurer | <u>134,897</u> | <u>103,168</u> | <u>98,549</u> | <u>105,168</u> | <u>106,137</u> |
| COMMISSIONERS | | | | | |
| 0001-6-0800-1110 Personal Services (D1) | 184,559 | 197,292 | 197,378 | 197,292 | 198,261 |
| 0001-6-0800-2005 Operations (D2) | 24,332 | 0 | 0 | 100,000 | 100,000 |
| 0001-6-0800-4110 Capital Outlay (D3) | 75,666 | 100,001 | 100,001 | 1 | 1 |
| Sub-Total Commissioners | <u>284,557</u> | <u>297,293</u> | <u>297,379</u> | <u>297,293</u> | <u>298,262</u> |
| CLERK | | | | | |
| 0001-1-1000-1110 Personal Services (F1) | 125,482 | 127,269 | 125,381 | 131,269 | 133,207 |
| 0001-1-1000-1310 Travel (F1A) | 7,200 | 8,488 | 8,488 | 10,000 | 10,000 |
| 0001-1-1000-2005 Operations (F2) | 8,286 | 14,012 | 10,000 | 10,000 | 10,000 |
| 0001-1-1000-4110 Capital Outlay (F3) | 0 | 1 | 0 | 1 | 1 |
| Sub-Total Clerk | <u>140,968</u> | <u>149,770</u> | <u>143,869</u> | <u>151,270</u> | <u>153,208</u> |

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

| | | Actual 2017-18 | Budget 2018-19 | Projected Actual 2018-19 | Requested Budget 2019-20 | Preliminary Budget 2019-20 |
|-----------------------------|-------------------------|-------------------|-------------------|--------------------------------|--------------------------------|----------------------------------|
| ASSESSOR | | | | | | |
| 0001-1-1600-1110 | Personal Services (H1) | 89,042 | 89,142 | 88,716 | 90,434 | 90,111 |
| 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 | 13,000 | 13,000 | 13,000 |
| 0001-1-1600-4110 | Capital Outlay (H3) | 1,409 | 1 | 0 | 1 | 1 |
| | Sub-Total | 107,140 | 108,602 | 108,175 | 110,755 | 110,432 |
| REVALUATION | | | | | | |
| 0001-1-1600-1110 | Personal Services (SO1) | 80,612 | 82,877 | 82,754 | 110,752 | 109,784 |
| 0001-1-1600-1310 | Travel (SO1A) | 2,351 | 7,000 | 4,617 | 7,000 | 7,000 |
| 0001-1-1600-2005 | Operations (SO2) | 47,776 | 19,000 | 19,000 | 24,000 | 24,000 |
| 0001-1-1600-4110 | Capital Outlay (SO3) | 1,409 | 2,000 | 0 | 26,000 | 26,000 |
| | Sub-Total | 132,148 | 110,877 | 106,371 | 167,752 | 166,784 |
| COURT CLERK | | | | | | |
| 0001-1-1400-1110 | Personal Services (J1) | 109,039 | 109,538 | 113,291 | 109,142 | 110,111 |
| 0001-1-1400-1310 | Travel (J1A) | 5,632 | 7,000 | 5,815 | 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 | 119,106 | 116,143 | 117,112 |
| ELECTION BOARD | | | | | | |
| 0001-1-2200-1110 | Personal Services (SL1) | 51,451 | 59,800 | 58,450 | 69,000 | 69,969 |
| 0001-1-2200-1310 | Travel (SL1A) | 408 | 900 | 20 | 1,000 | 1,000 |
| 0001-1-2200-2005 | Operations (SL2) | 6,306 | 8,500 | 7,606 | 8,500 | 8,500 |
| 0001-1-2200-4110 | Capital Outlay (SL3) | 1,715 | 3,201 | 3,200 | 1 | 1 |
| | Sub-Total | 59,880 | 72,401 | 69,276 | 78,501 | 79,470 |
| EMERGENCY MANAGEMENT | | | | | | |
| 0001-2-2700-1110 | Personal Services (CD1) | 33,616 | 35,626 | 34,249 | 35,626 | 36,595 |
| 0001-2-2700-1310 | Travel (CD1A) | 1,045 | 1,000 | 1,000 | 3,000 | 1,500 |
| 0001-2-2700-2005 | Operations (CD2) | 6,194 | 9,000 | 9,000 | 7,000 | 8,500 |
| 0001-2-2700-4110 | Capital Outlay (CD3) | 0 | 1 | 0 | 1 | 42,000 |
| | Sub-Total | 40,855 | 45,627 | 44,249 | 45,627 | 88,595 |

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

| | Actual 2017-18 | Budget 2018-19 | Projected Actual 2018-19 | Requested Budget 2019-20 | Preliminary Budget 2019-20 |
|--|-------------------|-------------------|--------------------------------|--------------------------------|----------------------------------|
| EXCISE BOARD | | | | | |
| 0001-1-2100-1110 Personal Services (U1) | 2,125 | 2,500 | 1,118 | 3,100 | 3,100 |
| 0001-1-2100-1310 Travel (U1A) | 366 | 1,500 | 941 | 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 | 2,059 | 5,100 | 5,100 |
| EXTENSION AGENT | | | | | |
| 0001-5-0900-1110 Personal Services (E1) | 8,870 | 32,472 | 17,782 | 34,080 | 34,080 |
| 0001-5-0900-1310 Travel (E1C) | 6,525 | 8,700 | 8,293 | 11,500 | 11,500 |
| 0001-5-0900-2005 Operations (E2) | 7,405 | 7,800 | 8,538 | 7,000 | 7,000 |
| 0001-5-0900-4110 Capital Outlay (E3) | 0 | 0 | 0 | 0 | 0 |
| Sub-Total | 22,800 | 48,972 | 34,613 | 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 | 6,467 | 6,825 | 6,825 |
| 0001-4-4700-4110 Capital Outlay (SF3) | 0 | 0 | 0 | 0 | 0 |
| Sub-Total | 6,763 | 6,825 | 6,467 | 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 | 500 | 25,000 | 25,000 |
| 0001-8-3100-4110 Capital Outlay (G3) | 0 | 0 | 0 | 0 | 0 |
| Sub-Total | 0 | 60,626 | 500 | 60,626 | 60,626 |
| STATE AUDITOR | | | | | |
| 0001-1-4500-2005 Personal Services (SC1) | 2,002 | 35,571 | 35,571 | 13,000 | 13,000 |
| 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 | 35,571 | 13,000 | 13,000 |
| Total General Fund Expenditure | | | | | |
| | \$ 2,182,669 | \$ 2,754,722 | \$ 2,259,194 | \$ 3,071,173 | \$ 2,891,806 |

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 revenues 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 | <u>822,714</u> |
| Total Estimated 2019-2020 General Fund Revenues | <u>\$ 2,162,634</u> |

Proposed 2019 - 2020 General Fund Expenditures

| Department | Personal Services | Travel | Maintenance & Operations | Capital Expenditures | Other Charges | |
|---------------------------|-------------------------|----------------------|--------------------------|-----------------------|----------------------|----------------------------|
| General Government | 234,130 | 0 | 600,000 | 371,404 | 35,000 | \$ 1,240,534 |
| 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 | 26,000 | 0 | 166,784 |
| 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 Developer | 35,626 | 0 | 25,000 | 0 | 0 | 60,626 |
| State Auditor | 13,000 | 0 | 0 | 0 | 0 | 13,000 |
| Total Expenditures | <u>1,308,083</u> | <u>60,520</u> | <u>1,008,793</u> | <u>479,410</u> | <u>35,000</u> | <u>\$ 2,891,806</u> |

| | |
|--|--------------------|
| Budgeted Revenues Over or (under) Proposed Expenditures | \$ (729,172) |
| Projected Beginning Unrestricted General Fund Cash Balance at July 1, 2019 | <u>729,172</u> |
| Budgeted Ending Unrestricted General Fund Cash Balance at June 30, 2020 | <u><u>\$ 0</u></u> |

No Assurance Provided

RESOLUTION NO. 19-6-18

A RESOLUTION OF THE COUNTY BUDGET BOARD OF MARSHALL COUNTY, OKLAHOMA, HEREBY ADOPTIN 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 31, 2020:

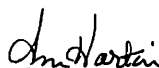
| | |
|-----------------------------------|---------------------|
| General Government | \$ 1,240,534 |
| District Attorney | 14,000 |
| Sheriff | 379,143 |
| Treasurer | 106,137 |
| Commissioners | 298,262 |
| Clerk | 153,208 |
| Assessor | 110,432 |
| Revaluation | 166,784 |
| Court Clerk | 117,112 |
| 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 | 13,000 |
| | <hr/> |
| Total General Fund Appropriations | <u>\$ 2,891,806</u> |

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

ON THIS 18 DAY OF June, 2019.



Chairman, Marshall County Budget Board



Secretary, Marshall County Budget Board

SEAL

No Assurance Provided