

MARSHALL COUNTY OKLAHOMA

ANNUAL BUDGET DOCUMENT FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Final - With Excise Board Levy Certifications

FILED

OCT 13 2022

State Auditor & Inspector

2022-2023

MARSHALL COUNTY BUDGET

Approved by the Marshall County Budget Board on August 9, 2022



Josh Cantrell, Chairman, District #2

Chris Duroy, Vice Chairman, District #3

Don Melton, District #1

Gloria Salazar, County Clerk

Laura Larkin, County Treasurer

Debbie Croasdale, County Assessor

Wanda Pearce, Court Clerk

Donald Yow, Sheriff

**MARSHALL COUNTY, OKLAHOMA
ANNUAL BUDGET 2022 - 2023
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MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
BUDGET SUMMARY - CASH BASIS

	Actual 2020-21	Amended Budget 2021-22	Final Actual: 2021-22	Final Budget 2022-23
Cash Receipts				
Taxes & Other Revenues	\$ 2,907,194	2,620,830	3,031,419	2,969,825
Transfers from Other Funds	0	0	0	0
Total Cash Receipts	\$ 2,907,194	2,620,830	3,031,419	2,969,825
Expenditures				
General Government	985,160	1,558,421	941,274	1,800,990
District Attorney	16,271	17,000	16,291	22,000
Sheriff	395,331	443,800	442,338	463,200
Treasurer	110,489	114,501	112,073	120,001
Commissioners	631,879	674,001	666,689	687,061
Clerk	157,024	159,201	157,922	179,766
Assessor	117,204	121,732	120,849	128,897
Visual Inspection	162,918	162,700	161,123	181,474
Court Clerk	118,134	163,901	152,476	153,138
Election Board	63,786	80,501	61,852	80,501
Emergency Management	52,452	60,001	47,217	155,501
Excise Board	1,459	7,100	2,089	7,100
Extension Agent	53,032	56,500	45,303	56,500
County Fair	6,144	6,825	4,574	6,825
Economic Development	7,217	60,626	22,564	61,000
Geographic Info. Sys. Admin	0	50,001	41,300	0
State Auditor	0	30,649	30,649	17,337
Total Expenditures	\$ 2,878,500	3,767,460	3,026,583	4,121,291
Revenues Over(Under) Expenditures	\$ 28,694	(1,146,630)	4,836	(1,151,466)
Beginning Unrestricted Cash Balance	\$ 1,117,936	1,146,630	1,146,630	1,151,466
Ending Unrestricted Cash Balance	\$ 1,146,630	\$0	\$1,151,466	\$0

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

Page 2

	Actual 2020-21	Amended Budget 2021-22	Final Actual: 2021-22	Final Budget 2022-23
Taxes and Other Revenues				
Current Year Ad Valorem	\$ 1,472,598	\$1,477,936	\$1,551,672	\$1,628,000
Prior Year Ad Valorem	54,376	48,938	49,928	44,935
Back Taxes	17,191	15,472	17,682	15,914
Misc Fees, All	140	126	120	120
County Clerk's Fees	116,766	81,135	129,627	116,766
Court Clerk's Fees	12,193	11,131	13,583	12,193
Motor Vehicle Collection	25,182	23,804	25,483	25,182
Motor Vehicle Stamps	6,126	5,513	3,614	3,253
State Election	35,498	31,010	35,498	35,498
Flood Control	86,532	61,554	75,045	75,045
Dist Attorney State Aid & Fees	13,010	15,000	15,486	17,297
Property Rents	5,311	6,952	8,502	5,311
Land Management	127,117	122,684	130,220	127,117
Housing Authority PILOT	8,440	8,684	24,283	8,440
Refunds & Reimbursements	7,284	10,340	10,614	7,284
Use Tax Proceeds	526,606	495,000	719,840	647,856
Mineral Money	1,400	1,260	2,743	2,469
Visual Inspection/Revaluation	155,358	149,796	143,004	143,004
FEMA / Emergency Mgmt	709	0	18,666	0
Tobacco Tax	36,812	27,520	36,093	36,093
Grant Proceeds - Reimbursments	145,965	0	0	0
Bureau of Indian Affairs	0	0	2,100	0
Miscellaneous Revenue	19,332	1,864	0	0
Transfer From (To) Other Funds	4,867	(432)	(432)	0
Interest Income	28,381	25,543	18,048	18,048
Total Taxes & Other Revenues	\$ 2,907,194	\$2,620,830	\$3,031,419	\$2,969,825

No Assurance Provided

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS

Page 3

		Actual 2020-21	Amended Budget 2021-22	Final Actual: 2021-22	Final Budget 2022-23
GENERAL GOVERNMENT					
0001-1-2000-1110	Personal Services (R1)	66,596	70,000	67,355	70,000
0001-1-2300-1221	Retirement Benefits, All (R5)	151,862	185,000	159,817	185,000
0001-1-2300-1222	Health Insurance Benefits(R4)	0	0	0	385,000
0001-1-2000-2005	Operations (R2)	624,837	699,568	714,102	465,000
0001-1-2000-5110	Emrgncy Debt Servc - Jail (R6)	0	35,000	0	35,000
0001-1-2000-4110	Capital Outlay (R3)	141,865	568,853	0	660,990
	Sub-Total General Govmnt	985,160	1,558,421	941,274	1,800,990
DISTRICT ATTORNEY					
0001-1-0100-2005	Operations (A2)	14,955	15,000	14,953	20,000
0001-1-0200-2005	Law Library (A6)	1,316	2,000	1,338	2,000
	Sub-Total District Attorney	16,271	17,000	16,291	22,000
SHERIFF					
0001-2-0400-1110	Personal Services (B1)	131,302	99,000	98,447	109,000
0001-2-0400-1310	Travel (B1A)	9,043	10,500	9,803	10,500
0001-2-0400-2005	Operations (B2)	231,339	310,600	310,600	320,000
0001-2-0400-4110	Capital Outlay (B3)	23,647	23,700	23,488	23,700
	Sub-Total Sheriff	395,331	443,800	442,338	463,200
TREASURER					
0001-1-0600-1110	Personal Services (C1)	96,658	99,000	98,359	105,000
0001-1-0600-1310	Travel (C1A)	6,459	10,000	8,214	10,000
0001-1-0600-2005	Operations (C2)	7,372	5,500	5,500	5,000
0001-1-0600-4110	Capital Outlay (C3)	0	1	0	1
	Sub-Total Treasurer	110,489	114,501	112,073	120,001
COMMISSIONERS					
0001-6-0800-1110	Personal Services (D1)	206,919	210,000	205,561	223,060
0001-6-0800-1310	Travel	27,128	30,000	27,128	30,000
0001-6-0800-2005	Operations (D2)	376,868	434,000	434,000	434,000
0001-6-0800-4110	Capital Outlay (D3)	20,964	1	0	1
	Sub-Total Commissioners	631,879	674,001	666,689	687,061
CLERK					
0001-1-1000-1110	Personal Services (F1)	134,651	136,200	135,942	159,765
0001-1-1000-1310	Travel (F1A)	8,018	8,000	7,728	10,000
0001-1-1000-2005	Operations (F2)	14,355	15,000	14,252	10,000
0001-1-1000-4110	Capital Outlay (F3)	0	1	0	1
	Sub-Total Clerk	157,024	159,201	157,922	179,766

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS

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		Actual 2020-21	Amended Budget 2021-22	Final Actual: 2021-22	Final Budget 2022-23
ASSESSOR					
0001-1-1600-1110	Personal Services (H1)	96,797	99,000	98,673	106,265
0001-1-1600-1310	Travel (H1A)	7,751	7,751	7,751	7,751
0001-1-1600-2005	Operations (H2)	12,656	14,980	14,425	14,880
0001-1-1600-4110	Capital Outlay (H3)	0	1	0	1
	Sub-Total	117,204	121,732	120,849	128,897
VISUAL INSPECTION (REVALUATION)					
0001-1-1700-1110	Personal Services (SO1)	81,692	122,900	121,869	145,674
0001-1-1700-1310	Travel (SO1A)	7,061	5,300	5,108	13,300
0001-1-1700-2005	Operations (SO2)	54,535	28,500	28,249	20,500
0001-1-1700-4110	Capital Outlay (SO3)	19,630	6,000	5,897	2,000
	Sub-Total	162,918	162,700	161,123	181,474
COURT CLERK					
0001-1-1400-1110	Personal Services (J1)	111,550	142,700	142,378	145,137
0001-1-1400-1310	Travel (J1A)	6,584	8,000	7,198	8,000
0001-1-1400-2005	Operations (J2)	0	13,200	2,900	0
0001-1-1400-4110	Capital Outlay (J3)	0	1	0	1
	Sub-Total	118,134	163,901	152,476	153,138
ELECTION BOARD					
0001-1-2200-1110	Personal Services (SL1)	57,382	65,000	55,021	70,000
0001-1-2200-1310	Travel (SL1A)	71	1,000	358	1,000
0001-1-2200-2005	Operations (SL2)	5,831	9,500	2,584	9,500
0001-1-2200-4110	Capital Outlay (SL3)	502	5,001	3,889	1
	Sub-Total	63,786	80,501	61,852	80,501
EMERGENCY MANAGEMENT					
0001-2-2700-1110	Personal Services (CD1)	43,924	50,000	39,460	130,000
0001-2-2700-1310	Travel (CD1A)	342	1,500	515	5,500
0001-2-2700-2005	Operations (CD2)	8,186	8,500	7,242	20,000
0001-2-2700-4110	Capital Outlay (CD3)	0	1	0	1
	Sub-Total	52,452	60,001	47,217	155,501

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS

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		Actual 2020-21	Amended Budget 2021-22	Final Actual: 2021-22	Final Budget 2022-23
EXCISE BOARD					
0001-1-2100-1110	Personal Services (U1)	1,145	6,460	1,636	6,460
0001-1-2100-1310	Travel (U1A)	314	640	453	640
0001-1-2100-2005	Operations (U4)	0	0	0	0
0001-1-2100-4110	Capital Outlay (U3)	0	0	0	0
	Sub-Total	1,459	7,100	2,089	7,100
EXTENSION AGENT					
0001-5-0900-1110	Personal Services (E1)	38,116	40,000	30,000	40,000
0001-5-0900-1310	Travel (E1C)	4,379	9,500	9,209	9,500
0001-5-0900-2005	Operations (E2)	10,537	7,000	6,094	7,000
0001-5-0900-4110	Capital Outlay (E3)	0	0	0	0
	Sub-Total	53,032	56,500	45,303	56,500
COUNTY FAIR					
0001-4-4700-1110	Personal Services (SF1)	0	0	0	0
0001-4-4700-1310	Travel (SF1A)	0	0	0	0
0001-4-4700-2005	Operations (SF2)	6,144	6,825	4,574	6,825
0001-4-4700-4110	Capital Outlay (SF3)	0	0	0	0
	Sub-Total	6,144	6,825	4,574	6,825
ECONOMIC DEVELOPMENT					
0001-8-3100-1110	Personal Services (G1)	0	35,626	21,801	36,000
0001-8-3100-1310	Travel (G1A)	0	0	0	0
0001-8-3100-2005	Operations (G2)	7,217	25,000	763	25,000
0001-8-3100-4110	Capital Outlay (G3)	0	0	0	0
	Sub-Total	7,217	60,626	22,564	61,000
GEOGRAPHIC INFORMATION SYSTEM ADMIN					
0001-2-3600-1110	Personal Services	0	40,000	33,861	0
0001-2-3600-1310	Travel	0	1,500	7,439	0
0001-2-3600-2005	Operations	0	8,500	0	0
0001-2-3600-4110	Capital Outlay	0	1	0	0
	Sub-Total	0	50,001	41,300	0
STATE AUDITOR					
0001-1-4500-2005	Personal Services (SC1)	0	0	0	0
0001-1-4500-1310	Travel	0	0	0	0
0001-1-4500-2005	Operations	0	30,649	30,649	17,337
0001-1-4500-4110	Capital Outlay	0	0	0	0
	Sub-Total	0	30,649	30,649	17,337
Total General Fund Expenditures		\$ 2,878,500	\$ 3,767,460	\$ 3,026,583	\$ 4,121,291

MARSHALL COUNTY, OKLAHOMA - GENERAL FUND
PRELIMINARY BUDGET SUMMARY AND NOTICE OF PUBLIC HEARING
FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

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, 2022 and ending June 30, 2023, is hereby published by the Marshall County Budget Board at Madill, Oklahoma.

FURTHER, the Marshall County Budget Board will conduct a public hearing concerning this proposed budget on the 9th day of June, 2022 at the time of 9:00 a.m. in the Commissioner's office located in the Marshall County Courthouse Building at 100 Plaza in Madill, Oklahoma.

Estimated 2022-2023 Revenues

Ad Valorem Taxes	\$ 1,628,000
Other General Fund Revenues	<u>1,341,825</u>
 Total Estimated 2022-2023 General Fund Revenues	 <u>\$ 2,969,825</u>

Proposed 2022 - 2023 General Fund Expenditures

Department	Personal Services	Travel	Maintenance & Operations	Capital Expenditures	Department Total
General Government	640,000	0	465,000	660,990	\$ 1,800,990
District Attorney	0	0	20,000	2,000	22,000
Sheriff	109,000	10,500	320,000	23,700	463,200
Treasurer	105,000	10,000	5,000	1	120,001
Commissioners	223,060	30,000	434,000	1	687,061
Clerk	159,765	10,000	10,000	1	179,766
Assessor	106,265	7,751	14,880	1	128,897
Visual Inspection	145,674	13,300	20,500	2,000	181,474
Court Clerk	145,137	8,000	0	1	153,138
Election Board	70,000	1,000	9,500	1	80,501
Emergency Mgmnt	130,000	5,500	20,000	1	155,501
Excise Board	6,460	640	0	0	7,100
Extension Agent	40,000	9,500	7,000	0	56,500
County Fair	0	0	6,825	0	6,825
Economic Development	36,000	0	25,000	0	61,000
Geographic Info System	0	0	0	0	0
State Auditor	0	0	17,337	0	17,337
 Total Expenditures	 <u>1,916,361</u>	 <u>106,191</u>	 <u>1,375,042</u>	 <u>688,697</u>	 <u>\$ 4,121,291</u>

Budgeted Revenues Over or (under) Proposed Expenditures	\$ (1,151,466)
Projected Beginning Unrestricted General Fund Cash Balance at July 1, 2022	<u>1,151,466</u>
Budgeted Ending Unrestricted General Fund Cash Balance at June 30, 2023	<u>\$ -</u>

No Assurance Provided



OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Madill Record** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(580) 795-3355**.

Notice ID: QWLaXxk5UX5gYpWf58uz | **Proof Updated: Sep. 19, 2022 at 12:08pm CDT**
Notice Name: 22/23 Budget Publication

See Proof on Next Page

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER

Gloria Salazar
marshallcntyclrk@sbcglobal.net
(580) 795-3220

FILING FOR

Madill Record

Columns Wide: 4

Ad Class: Legals

09/22/2022: Display Ad Notice 174.77

Subtotal	\$174.77
Tax %	0.00
Processing Fee	\$17.48
Total	\$192.25

Expected print dimensions of advertisement:

Width: 5.44 in., Height: 6.72 in.

Newspaper page size: Width: 11.00 in., Height: 19.00 in.

Publisher may wrap or break notice between pages.

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MARSHALL COUNTY, OKLAHOMA - GENERAL FUND
PRELIMINARY BUDGET SUMMARY AND NOTICE OF PUBLIC HEARING
FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

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, 2022 and ending June 30, 2023, is hereby published by the Marshall County Budget Board at Madill, Oklahoma.

FURTHER, the Marshall County Budget Board will conduct a public hearing concerning this proposed budget on the 9th day of June, 2022 at the time of 9:00 a.m. in the Commissioner's office located in the Marshall County Courthouse Building at 100 Plaza in Madill, Oklahoma.

Estimated 2022-2023 Revenues

Ad Valorem Taxes	\$ 1,628,000
Other General Fund Revenues	<u>1,341,825</u>
Total Estimated 2022-2023 General Fund Revenues	<u>\$ 2,969,825</u>

Proposed 2022 - 2023 General Fund Expenditures

Department	Personal Services	Travel	Maintenance & Operations	Capital Expenditures	Department Total
General Government	640,000	0	465,000	660,990	\$ 1,800,990
District Attorney	0	0	20,000	2,000	22,000
Sheriff	109,000	10,500	320,000	23,700	463,200
Treasurer	105,000	10,000	5,000	1	120,001
Commissioners	223,060	30,000	434,000	1	687,061
Clerk	159,765	10,000	10,000	1	179,766
Assessor	106,265	7,751	14,880	1	128,897
Visual Inspection	145,674	13,300	20,500	2,000	181,474
Court Clerk	145,137	8,000	0	1	153,138
Election Board	70,000	1,000	9,500	1	80,501
Emergency Mgmt	130,000	5,500	20,000	1	155,501
Excise Board	8,460	640	0	0	7,100
Extension Agent	40,000	9,500	7,000	0	56,500
County Fair	0	0	6,825	0	6,825
Economic Development	36,000	0	25,000	0	61,000
Geographic Info System	0	0	0	0	0
State Auditor	0	0	17,337	0	17,337
Total Expenditures	<u>1,916,361</u>	<u>106,191</u>	<u>1,375,042</u>	<u>688,697</u>	<u>\$ 4,121,291</u>

Budgeted Revenues Over or (under) Proposed Expenditures	\$ (1,151,466)
Projected Beginning Unrestricted General Fund Cash Balance at July 1, 2022	<u>1,151,466</u>
Budgeted Ending Unrestricted General Fund Cash Balance at June 30, 2023	<u>\$ -</u>

No Assurance Provided

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, 2022 AND ENDING JUNE 30, 2023.

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, 2022 and ending June 30, 2023:

General Government	\$ 1,800,990
District Attorney	22,000
Sheriff	463,200
Treasurer	120,001
Commissioners	687,061
Clerk	179,766
Assessor	128,897
Revaluation-Visual Inspection	181,474
Court Clerk	153,138
Election Board	80,501
Emergency Management	155,501
Excise Board	7,100
Extension Agent	56,500
County Fair	6,825
Economic Development	61,000
Geographic Info System	0
State Auditor	17,337
Total General Fund Appropriations	<u>\$ 4,121,291</u>

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

ON THIS 9 DAY OF August, 2022.



SEAL


Chairman, Marshall County Budget Board


Secretary, Marshall County Budget Board

Gloria Salazar, Marshall County Clerk

MARSHALL COUNTY, OKLAHOMA
SCHEDULE OF ANNUAL AD VALOREM LEVIES
FOR THE BUDGET YEAR 2022-2023

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	County General Fund	Totals
Amount to finance approved appropriations	\$ 4,121,291	\$ 4,121,291
Appropriations other than tax	-	-
Excess of assets over liabilities from previous year	(1,151,466)	(1,151,466)
Estimated budget year miscellaneous revenues	<u>(1,341,825)</u>	<u>(1,341,825)</u>
Balance required to raise from ad valorem tax	1,628,000	1,628,000
Add for estimated delinquent taxes	<u>162,800</u>	<u>162,800</u>
Gross balance of requirements from ad valorem tax	<u>\$ 1,790,800</u>	<u>\$ 1,790,800</u>
Total net assessed valuations	<u>\$ 173,370,720</u>	<u>\$ 173,370,720</u>
Rate of ad valorem levy	<u>10.33</u>	<u>10.33</u>

Assessed valuations:

Personal property	\$ 35,445,062
Real property	132,887,872
Public service property	<u>9,931,639</u>
Gross valuations	\$ 178,264,573
Less exemptions	<u>(4,893,853)</u>
Net valuations	<u>\$ 173,370,720</u>

Levy amounts:

General Fund	10.33
Total Levy	<u>10.33</u>

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 October, in the year 2022.

Richard Gill
Chair, Excise Board

Wanda Salye
Secretary, Excise Board



Karen Wilmer
Member, Excise Board

Phyllis Ann Caldwell
Member, Excise Board