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# MARSHALL COUNTY OKLAHOMA

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ANNUAL BUDGET DOCUMENT  
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

*Preliminary - Without Excise Board Levy Certifications*

MARSHALL COUNTY, OKLAHOMA  
ANNUAL BUDGET 2014 - 2015  
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MARSHALL COUNTY OKLAHOMA  
UNRESTRICTED GENERAL FUND  
BUDGET SUMMARY - CASH BASIS

	Actual 2012-13	Budget 2013-14	Projected Actual 2013-14	Requested Budget 2014-15	Preliminary Budget 2014-15
<b>Cash Receipts</b>					
Taxes & Other Revenues	\$ 1,841,677	1,758,121	1,867,953	1,806,879	1,806,879
Transfers from Other Funds	0	0	0	0	0
<b>Total Cash Receipts</b>	<b>\$ 1,841,677</b>	<b>1,758,121</b>	<b>1,867,953</b>	<b>1,806,879</b>	<b>1,806,879</b>
<b>Expenditures</b>					
General Government	\$ 613,999	1,429,770	710,759	1,460,813	1,365,816
District Attorney	10,150	13,000	13,000	13,000	13,000
Sheriff	160,107	190,909	190,909	1,323,072	190,909
Treasurer	165,343	170,616	170,615	171,943	171,943
Commissioners	281,360	304,629	304,629	279,629	279,629
Clerk	136,671	148,936	148,936	148,727	148,727
Assessor	98,356	111,357	111,357	104,124	104,124
Revaluation	113,878	129,454	129,454	129,790	129,790
Court Clerk	92,879	112,898	112,897	115,098	115,098
Election Board	55,302	63,301	63,300	64,801	66,801
Excise Board	2,199	4,000	4,000	4,000	4,000
Extension Agent	22,385	26,182	26,182	28,078	27,078
County Fair	6,597	6,825	6,825	6,825	6,825
State Auditor	10,000	21,090	639	32,437	32,437
<b>Total Expenditures</b>	<b>\$ 1,769,226</b>	<b>2,732,967</b>	<b>1,993,502</b>	<b>3,882,337</b>	<b>2,656,177</b>
Revenues Over or (Under) Expenditures	\$ 72,451	(974,846)	(125,549)	(2,075,458)	(849,298)
Beginning Unrestricted Cash Balance	\$ 902,396	974,847	974,847	849,298	849,298
Ending Unrestricted Cash Balance	\$ 974,847	\$1	\$849,298	(\$1,226,160)	(\$0)

MARSHALL COUNTY OKLAHOMA  
UNRESTRICTED GENERAL FUND  
TAXES AND OTHER REVENUES

	Actual 2012-13	Budget 2013-14	Projected Actual 2013-14	Requested Budget 2014-15	Preliminary Budget 2014-15
Taxes and Other Revenues					
Current Year Ad Valorem	\$ 1,073,936	1,065,640	1,150,864	1,150,864	1,150,864
Current Year from Protest	0	0	0	0	0
Prior Year Ad Valorem	16,577	14,919	11,429	10,286	10,286
Back Taxes	6,399	5,759	174	157	157
Tax Fees, All	1,070	963	105	95	95
County Clerk's Fees	87,894	79,105	88,436	79,592	79,592
County Treasurer's Fees	0	0	0	0	0
Court Clerk's Fees	1,750	1,575	1,826	1,643	1,643
Court Fund Fees	9,170	8,253	8,210	7,389	7,389
Redemption Fees	15	14	0	0	0
Motor Vehicle Collection	43,215	38,894	44,568	40,111	40,111
Motor Vehicle Stamps	3,698	3,328	3,745	3,371	3,371
State Election	31,723	28,551	28,479	25,631	25,631
Flood Control	70,984	63,886	63,000	56,700	56,700
Dist Attorney State Aid	8,178	7,360	7,278	6,550	6,550
Property Rents	2,602	2,342	2,365	2,129	2,129
Land Management	107,042	96,338	96,000	86,400	86,400
Housing Authority PILOT	4,654	4,189	6,633	5,970	5,970
County Liquor Licenses	0	0	1,000	900	900
Refunds & Reimbursements	0	0	0	0	0
Use Tax Proceeds	209,900	188,910	188,348	169,513	169,513
Mineral Money	0	0	20,009	18,008	18,008
Tax Deeds	120	108	10	9	9
Revaluation Fees	110,158	110,000	110,308	110,000	110,000
Tobacco Tax	36,328	32,695	30,980	27,882	27,882
Miscellaneous Revenue	10,940	500	98	0	0
Interest Income	5,324	4,792	4,088	3,679	3,679
<b>Total Taxes &amp; Other Revenues</b>	<b>\$1,841,677</b>	<b>1,758,121</b>	<b>1,867,953</b>	<b>1,806,879</b>	<b>1,806,879</b>

**MARSHALL COUNTY OKLAHOMA**  
**UNRESTRICTED GENERAL FUND**  
**DEPARTMENTAL EXPENDITURES**

	Actual 2012-13	Budget 2013-14	Projected Actual 2013-14	Requested Budget 2014-15	Preliminary Budget 2014-15
<b>GENERAL GOVERNMENT</b>					
Personal Services (R1)	0	0	0	0	0
Retirement Benefits, All (R5)	117,172	141,982	136,669	133,500	140,000
Operations (R2)	425,775	588,475	573,875	628,000	600,000
Capital Outlay (R3)	71,052	699,313	215	699,313	625,816
Sub-Total General Government	633,999	1,429,770	710,759	1,460,813	1,365,816
<b>DISTRICT ATTORNEY</b>					
Operations (A2)	8,169	10,000	10,000	10,000	10,000
Law Library (A6)	1,981	3,000	3,000	3,000	3,000
Sub-Total District Attorney	10,150	13,000	13,000	13,000	13,000
<b>SHERIFF</b>					
Personal Services (B1)	82,847	85,884	85,884	971,800	85,884
Travel (B1A)	2,233	2,500	2,500	17,272	2,500
Operations (B2)	52,502	52,525	52,525	285,000	52,525
Capital Outlay (B3)	22,525	50,000	50,000	49,000	50,000
Sub-Total Sheriff	160,107	190,909	190,909	1,323,072	190,909
<b>TREASURER</b>					
Personal Services (C1)	148,208	147,137	147,137	152,757	152,757
Travel (C1A)	5,986	8,000	8,000	8,200	8,200
Operations (C2)	7,673	15,478	15,478	10,985	10,985
Capital Outlay (C3)	3,476	1	0	1	1
Sub-Total Treasurer	165,343	170,616	170,615	171,943	171,943
<b>COMMISSIONERS</b>					
Personal Services (D1)	176,981	179,628	179,628	179,628	179,628
Operations (D2)	41,379	45,360	45,360	100,000	66,667
Emergency Mgmt (D2)	0	0	0	0	0
Capital Outlay	63,000	79,641	79,641	1	33,334
Sub-Total Commissioners	281,360	304,629	304,629	279,629	279,629
<b>CLERK</b>					
Personal Services (F1)	119,860	120,136	119,936	120,027	120,027
Travel (F1A)	6,521	9,000	9,000	10,200	10,200
Operations (F2)	10,290	10,762	10,000	10,000	10,000
Capital Outlay (F3)	0	9,038	10,000	8,500	8,500
Sub-Total Clerk	136,671	148,936	148,936	148,727	148,727

MARSHALL COUNTY OKLAHOMA  
UNRESTRICTED GENERAL FUND  
DEPARTMENTAL EXPENDITURES

	Actual 2012-13	Budget 2013-14	Projected Actual 2013-14	Requested Budget 2014-15	Preliminary Budget 2014-15
<b>ASSESSOR</b>					
Personal Services (H1)	84,897	84,898	84,898	84,898	84,898
Travel (H1A)	6,459	6,459	6,459	10,225	10,225
Operations (H2)	7,000	13,017	13,017	9,000	9,000
Capital Outlay (H3)	0	6,983	6,983	1	1
Sub-Total	98,356	111,357	111,357	104,124	104,124
<b>REVALUATION</b>					
Personal Services (SO1)	97,295	83,329	83,329	102,790	102,790
Travel (SO1A)	2,962	6,000	6,000	8,000	8,000
Operations (SO2)	13,621	36,025	36,025	17,000	17,000
Capital Outlay (SO3)	0	4,100	4,100	2,000	2,000
Sub-Total	113,878	129,454	129,454	129,790	129,790
<b>COURT CLERK</b>					
Personal Services (J1)	84,897	104,897	104,897	104,897	104,897
Travel (J1A)	7,982	8,000	8,000	10,200	10,200
Operations (J2)	0	0	0	0	0
Capital Outlay (J3)	0	1	0	1	1
Sub-Total	92,879	112,898	112,897	115,098	115,098
<b>ELECTION BOARD</b>					
Personal Services (SL1)	49,217	55,500	55,500	56,000	58,000
Travel (SL1A)	184	800	800	800	800
Operations (SL2)	5,901	7,000	7,000	8,000	8,000
Capital Outlay (SL3)	0	1	0	1	1
Sub-Total	55,302	63,301	63,300	64,801	66,801

MARSHALL COUNTY OKLAHOMA  
UNRESTRICTED GENERAL FUND  
DEPARTMENTAL EXPENDITURES

	Actual 2012-13	Budget 2013-14	Projected Actual 2013-14	Requested Budget 2014-15	Preliminary Budget 2014-15
<b>EXCISE BOARD</b>					
Personal Services (U1)	1,700	2,500	2,500	2,500	2,500
Travel (U1A)	499	1,500	1,500	1,500	1,500
Operations (U4)	0	0	0	0	0
Capital Outlay (U3)	0	0	0	0	0
Sub-Total	2,199	4,000	4,000	4,000	4,000
<b>EXTENSION AGENT</b>					
Personal Services (E1)	0	3,732	3,732	5,628	5,628
Travel (E1C)	14,858	12,930	12,930	13,930	12,930
Operations (E2)	7,527	8,020	8,020	7,520	7,520
Capital Outlay (E3)	0	1,500	1,500	1,000	1,000
Sub-Total	22,385	26,182	26,182	28,078	27,078
<b>COUNTY FAIR</b>					
Personal Services (SF1)	0	0	0	0	0
Travel (SF1A)	0	0	0	0	0
Operations (SF2)	6,597	6,825	6,825	6,825	6,825
Capital Outlay (SF3)	0	0	0	0	0
Sub-Total	6,597	6,825	6,825	6,825	6,825
<b>STATE AUDITOR</b>					
Personal Services (SC1)	10,000	21,090	639	32,437	32,437
Travel	0	0	0	0	0
Operations	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Sub-Total	10,000	21,090	639	32,437	32,437
Total General Fund Expenditures	\$ 1,769,226	\$ 2,732,967	\$ 1,993,502	\$ 3,882,337	\$ 2,656,177



RESOLUTION NO.

. RESOLUTION OF THE COUNTY BUDGET BOARD OF MARSHALL COUNTY, OKLAHOMA, HEREBY ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015.

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:

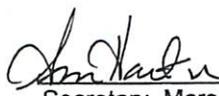
The following appropriations are hereby adopted for the operating budget of the General Fund for the fiscal year beginning July 1, 2014 and ending June 31, 2015:

General Government	\$ 1,365,816
District Attorney	13,000
Sheriff	190,909
Treasurer	171,943
Commissioners	279,629
Clerk	148,727
Assessor	104,124
Revaluation	129,790
Court Clerk	115,098
Election Board	66,801
Excise Board	4,000
Extension Agent	27,078
County Fair	6,825
State Auditor	<u>32,437</u>
Total General Fund Appropriations	<u>\$ 2,656,177</u>

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

THIS 10 DAY OF June, 2014.

  
Chairman, Marshall County Budget Board

  
Secretary, Marshall County Budget Board



**MARSHALL COUNTY, OKLAHOMA**  
**SCHEDULE OF ANNUAL AD VALOREM LEVIES**  
**FOR THE BUDGET YEAR 2014-2015**

	County General Fund	Hospital Indigent Care	<u>Totals</u>
Amount to finance approved appropriations	\$ 2,656,177	-	\$ 2,656,177
Appropriations other than tax	-	-	-
Excess of assets over liabilities from previous year	(849,298)	-	(849,298)
Estimated budget year miscellaneous revenues	<u>(656,015)</u>	<u>-</u>	<u>(656,015)</u>
Balance required to raise from ad valorem tax	1,150,864	-	1,150,864
Add for estimated delinquent taxes	<u>115,086</u>	<u>-</u>	<u>115,086</u>
Gross balance of requirements from ad valorem tax	<u>\$ 1,265,951</u>	<u>-</u>	<u>\$ 1,265,951</u>
Total net assessed valuations	<u>\$ 122,600,000</u>	<u>122,600,000</u>	<u>\$ 122,600,000</u>

Rate of ad valorem levy	<u>10.33</u>	<u>0.00</u>	<u>10.33</u>
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Assessed valuations:

Personal property	\$ 29,500,000
Real property	89,500,000
Public service property	<u>7,900,000</u>
Gross valuations	\$ 126,900,000
Less homestead	<u>(4,300,000)</u>
Net valuations	<u>\$ 122,600,000</u>

Levy amounts:

County General Fund	10.33
Hospital Indigent Care	<u>0.00</u>
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 \_\_\_\_\_ day of \_\_\_\_\_, in the year \_\_\_\_\_.

\_\_\_\_\_  
 Chair, Excise Board

\_\_\_\_\_  
 Secretary, Excise Board

\_\_\_\_\_  
 Member, Excise Board

\_\_\_\_\_  
 Member, Excise Board

# *Collier, Fox & Associates, P.C.*

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*Certified Public Accountants*

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To Marshall County Commissioners  
Madill, Oklahoma 73446

We have compiled the accompanying 2014-2015 budget document and the related supplemental schedules. This budget document and supplemental schedules have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis of accounting and the budget laws of the State of Oklahoma. We have not audited or reviewed the accompanying statements and, accordingly, do not express an opinion or provide any assurance about whether the statements are in accordance with the cash basis of accounting or Oklahoma budget laws.

County management is responsible for the preparation and fair presentation of the annual budget in accordance with the cash basis of accounting and the budget laws of the State of Oklahoma and for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the budget document.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements or other documents without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the statements or documents.

Our compilation was limited to presenting, in the prescribed form, information that is the representation of County management and does not include an evaluation of the support for the assumptions and estimates underlying the budget or projected amounts. Further, there will usually be differences between the budget amounts and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This budget document and schedules are presented in accordance with the requirements of the State of Oklahoma and are not intended to be a presentation in conformity with generally accepted accounting principles. This report is intended solely for the information and use of the County's management and for filing with the Oklahoma State Auditor and should not be used for any other purpose. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in this document, they might influence the user's conclusions about the financial condition and results of operations of Marshall County. Accordingly, this document and schedules are not designed for those who are not informed about such matters.

We are not independent with respect to Marshall County, Oklahoma.



COLLIER, FOX & ASSOCIATES, P.C.  
Madill, Oklahoma

May 13, 2014