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# MARSHALL COUNTY OKLAHOMA

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ANNUAL BUDGET DOCUMENT  
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Final - With Excise Board Levy Certifications

**FILED**  
OCT 01 2015  
State Auditor & Inspector

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**MARSHALL COUNTY, OKLAHOMA  
ANNUAL BUDGET 2015 - 2016  
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**MARSHALL COUNTY OKLAHOMA**  
**UNRESTRICTED GENERAL FUND**  
**BUDGET SUMMARY - CASH BASIS**

	Actual 2013-14	Budget 2014-15	Final Actual 2014-15	Preliminary Budget 2015-16	Final Budget 2015-16
<b>Cash Receipts</b>					
Taxes & Other Revenues	\$ 1,853,114	1,920,004	1,992,176	1,851,898	1,800,606
Transfers from Other Funds	0	0	0	0	0
<b>Total Cash Receipts</b>	<b>\$ 1,853,114</b>	<b>1,920,004</b>	<b>1,992,176</b>	<b>1,851,898</b>	<b>1,800,606</b>
<b>Expenditures</b>					
General Government	\$ 613,915	1,563,874	688,671	1,334,597	1,413,028
District Attorney	12,840	13,000	12,487	14,000	14,000
Sheriff	189,020	190,909	190,569	270,001	270,001
Treasurer	169,727	171,943	171,827	171,783	171,783
Commissioners	300,755	279,629	275,791	279,629	279,629
Clerk	148,524	148,727	148,604	147,828	147,828
Assessor	111,320	104,124	104,122	103,358	103,358
Revaluation	129,157	129,790	129,667	129,790	129,790
Court Clerk	111,012	115,098	112,508	113,099	113,099
Election Board	52,358	66,801	55,192	66,801	66,801
Emergency Management	0	25,002	0	39,953	39,953
Excise Board	2,373	4,000	3,231	4,000	4,000
Extension Agent	26,031	27,078	26,952	27,078	27,078
County Fair	6,766	6,825	6,825	6,825	6,825
State Auditor	1,291	32,549	32,549	12,000	12,292
<b>Total Expenditures</b>	<b>\$ 1,875,089</b>	<b>2,879,349</b>	<b>1,958,995</b>	<b>2,720,742</b>	<b>2,799,465</b>
Revenues Over or (Under) Expenditures	\$ (21,975)	(959,345)	33,181	(868,844)	(998,859)
Beginning Unrestricted Cash Balance	\$ 987,653	959,345	965,678	868,844	998,859
Ending Unrestricted Cash Balance	\$ 965,678	(\$0)	\$998,859	\$0	\$0

**MARSHALL COUNTY OKLAHOMA**  
**UNRESTRICTED GENERAL FUND**  
**TAXES AND OTHER REVENUES**

	Actual 2013-14	Budget 2014-15	Final Actual 2014-15	Preliminary Budget 2015-16	Final Budget 2015-16
<b>Taxes and Other Revenues</b>					
Current Year Ad Valorem	\$ 1,124,807	1,117,774	1,181,361	1,146,048	1,154,283
Current Year from Protest	0	0	0	0	0
Prior Year Ad Valorem	35,085	31,577	36,088	31,710	31,710
Back Taxes	9,027	8,124	9,286	7,141	7,141
Tax Fees, All	0	0	0	0	0
County Clerk's Fees	91,629	82,466	94,516	83,185	83,185
County Treasurer's Fees	0	0	0	0	0
Court Clerk's Fees	1,915	1,724	3,387	1,731	1,731
Court Fund Fees	8,300	7,470	8,340	6,723	6,723
Redemption Fees	0	0	0	0	0
Motor Vehicle Collection	47,337	42,603	47,337	41,461	41,461
Motor Vehicle Stamps	3,814	3,433	3,066	2,502	2,502
State Election	31,729	28,556	30,601	27,541	27,541
Flood Control	0	140,447	168,561	129,527	70,000
Dist Attorney State Aid	7,628	6,865	9,164	6,786	6,786
Property Rents	2,427	2,184	4,052	2,025	2,025
Land Management	114,575	103,118	104,354	99,000	99,000
Housing Authority PILOT	6,633	5,970	9,245	8,321	8,321
County Liquor Licenses	1,000	900	4,800	1,620	1,620
Refunds & Reimbursements	130	117	1,711	997	997
Use Tax Proceeds	193,576	174,218	117,742	104,679	104,679
Mineral Money	19,887	17,898	7,151	7,147	7,147
Tax Deeds	30	27	140	9	9
Revaluation Fees	110,308	110,000	112,959	113,000	113,000
Tobacco Tax	34,267	30,840	30,765	26,590	26,590
Miscellaneous Revenue	4,907	0	2,681	0	0
Interest Income	4,103	3,693	4,869	4,155	4,155
<b>Total Taxes &amp; Other Revenues</b>	<b>\$1,853,114</b>	<b>1,920,004</b>	<b>1,992,176</b>	<b>1,851,898</b>	<b>1,800,606</b>

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

	Actual 2013-14	Budget 2014-15	Final Actual 2014-15	Preliminary Budget 2015-16	Final Budget 2015-16
<b>GENERAL GOVERNMENT</b>					
Personal Services (R1)	0	18,085	12,556	23,253	23,253
Retirement Benefits, All (R5)	134,160	180,000	151,880	160,000	160,000
Operations (R2)	479,540	559,888	524,235	600,000	600,000
Capital Outlay (R3)	215	805,901	0	551,344	629,775
<b>Sub-Total General Government</b>	<b>613,915</b>	<b>1,563,874</b>	<b>688,671</b>	<b>1,334,597</b>	<b>1,413,028</b>
<b>DISTRICT ATTORNEY</b>					
Operations (A2)	9,921	10,000	9,540	10,000	10,000
Law Library (A6)	2,919	3,000	2,947	4,000	4,000
<b>Sub-Total District Attorney</b>	<b>12,840</b>	<b>13,000</b>	<b>12,487</b>	<b>14,000</b>	<b>14,000</b>
<b>SHERIFF</b>					
Personal Services (B1)	84,563	100,884	100,874	84,898	84,898
Travel (B1A)	2,500	2,500	2,357	2,500	2,500
Operations (B2)	52,364	52,525	52,477	112,603	112,603
Capital Outlay (B3)	49,593	35,000	34,861	70,000	70,000
<b>Sub-Total Sheriff</b>	<b>189,020</b>	<b>190,909</b>	<b>190,569</b>	<b>270,001</b>	<b>270,001</b>
<b>TREASURER</b>					
Personal Services (C1)	146,441	153,096	153,095	152,757	152,757
Travel (C1A)	7,825	6,461	6,418	8,200	8,200
Operations (C2)	15,461	12,385	12,314	10,825	10,825
Capital Outlay (C3)	0	1	0	1	1
<b>Sub-Total Treasurer</b>	<b>169,727</b>	<b>171,943</b>	<b>171,827</b>	<b>171,783</b>	<b>171,783</b>
<b>COMMISSIONERS</b>					
Personal Services (D1)	175,791	179,628	175,792	179,628	179,628
Operations (D2)	45,323	1	0	100,000	100,000
Emergency Mgmt (D2)	0	0	0	0	0
Capital Outlay (D3)	79,641	100,000	99,999	1	1
<b>Sub-Total Commissioners</b>	<b>300,755</b>	<b>279,629</b>	<b>275,791</b>	<b>279,629</b>	<b>279,629</b>
<b>CLERK</b>					
Personal Services (F1)	120,075	120,327	120,281	129,827	129,827
Travel (F1A)	8,750	8,900	8,861	8,000	8,000
Operations (F2)	10,661	11,910	11,872	10,000	10,000
Capital Outlay (F3)	9,038	7,590	7,590	1	1
<b>Sub-Total Clerk</b>	<b>148,524</b>	<b>148,727</b>	<b>148,604</b>	<b>147,828</b>	<b>147,828</b>

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

	Actual 2013-14	Budget 2014-15	Final Actual 2014-15	Preliminary Budget 2015-16	Final Budget 2015-16
<b>ASSESSOR</b>					
Personal Services (H1)	84,897	84,898	84,898	84,898	84,898
Travel (H1A)	6,459	6,459	6,459	6,459	6,459
Operations (H2)	12,981	12,766	12,765	12,000	12,000
Capital Outlay (H3)	6,983	1	0	1	1
<b>Sub-Total</b>	<b>111,320</b>	<b>104,124</b>	<b>104,122</b>	<b>103,358</b>	<b>103,358</b>
<b>REVALUATION</b>					
Personal Services (SO1)	83,310	73,330	73,329	102,790	102,790
Travel (SO1A)	5,846	7,700	7,674	6,000	6,000
Operations (SO2)	35,931	38,760	38,676	19,000	19,000
Capital Outlay (SO3)	4,070	10,000	9,988	2,000	2,000
<b>Sub-Total</b>	<b>129,157</b>	<b>129,790</b>	<b>129,667</b>	<b>129,790</b>	<b>129,790</b>
<b>COURT CLERK</b>					
Personal Services (J1)	103,725	104,897	103,725	104,898	104,898
Travel (J1A)	7,287	6,700	6,468	8,200	8,200
Operations (J2)	0	0	0	0	0
Capital Outlay (J3)	0	3,501	2,315	1	1
<b>Sub-Total</b>	<b>111,012</b>	<b>115,098</b>	<b>112,508</b>	<b>113,099</b>	<b>113,099</b>
<b>ELECTION BOARD</b>					
Personal Services (SL1)	47,984	58,000	50,004	58,000	58,000
Travel (SL1A)	475	800	8	800	800
Operations (SL2)	3,899	8,000	5,180	8,000	8,000
Capital Outlay (SL3)	0	1	0	1	1
<b>Sub-Total</b>	<b>52,358</b>	<b>66,801</b>	<b>55,192</b>	<b>66,801</b>	<b>66,801</b>
<b>EMERGENCY MANAGEMENT</b>					
Personal Services (CD1)	0	20,000	0	29,952	29,952
Travel (CD1A)	0	5,000	0	5,000	5,000
Operations (CD2)	0	1	0	5,000	5,000
Capital Outlay (CD3)	0	1	0	1	1
<b>Sub-Total</b>	<b>0</b>	<b>25,002</b>	<b>0</b>	<b>39,953</b>	<b>39,953</b>

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

	Actual 2013-14	Budget 2014-15	Final Actual 2014-15	Preliminary Budget 2015-16	Final Budget 2015-16
<b>EXCISE BOARD</b>					
Personal Services (U1)	1,859	2,500	2,078	2,500	2,500
Travel (U1A)	514	1,500	1,153	1,500	1,500
Operations (U4)	0	0	0	0	0
Capital Outlay (U3)	0	0	0	0	0
Sub-Total	2,373	4,000	3,231	4,000	4,000
<b>EXTENSION AGENT</b>					
Personal Services (E1)	3,732	5,628	5,628	5,628	5,628
Travel (E1C)	12,910	12,930	12,929	12,930	12,930
Operations (E2)	7,970	8,520	8,395	7,520	7,520
Capital Outlay (E3)	1,419	0	0	1,000	1,000
Sub-Total	26,031	27,078	26,952	27,078	27,078
<b>COUNTY FAIR</b>					
Personal Services (SF1)	0	0	0	0	0
Travel (SF1A)	0	0	0	0	0
Operations (SF2)	6,766	6,825	6,825	6,825	6,825
Capital Outlay (SF3)	0	0	0	0	0
Sub-Total	6,766	6,825	6,825	6,825	6,825
<b>STATE AUDITOR</b>					
Personal Services (SC1)	1,291	32,549	32,549	12,000	12,292
Travel	0	0	0	0	0
Operations	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Sub-Total	1,291	32,549	32,549	12,000	12,292
<b>Total General Fund Expenditures</b>	<b>\$ 1,875,089</b>	<b>\$ 2,879,349</b>	<b>\$ 1,958,995</b>	<b>\$ 2,720,742</b>	<b>\$ 2,799,465</b>



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, 2015 AND ENDING JUNE 30, 2016.

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, 2015 and ending June 31, 2016:

General Government	\$ 1,413,028
District Attorney	14,000
Sheriff	270,001
Treasurer	171,783
Commissioners	279,629
Clerk	147,828
Assessor	103,358
Revaluation	129,790
Court Clerk	113,099
Election Board	66,801
Emergency Management	39,953
Excise Board	4,000
Extension Agent	27,078
County Fair	6,825
State Auditor	<u>12,292</u>
 Total General Fund Appropriations	 <u>\$ 2,799,465</u>

ADOPTED BY THE COUNTY BUDGET BOARD OF MARSHALL COUNTY, OKLAHOMA IN MADILL, OKLAHOMA ON THIS 25 DAY OF August, 2015.

*Ch. [Signature]*  
 vice - Chairman, Marshall County Budget Board

*[Signature]*  
 Secretary, Marshall County Budget Board



MARSHALL COUNTY, OKLAHOMA  
SCHEDULE OF ANNUAL AD VALOREM LEVIES  
FOR THE BUDGET YEAR 2015-2016

	County General Fund	Hospital Indigent Care	Totals
Amount to finance approved appropriations	\$ 2,799,465	-	\$ 2,799,465
Appropriations other than tax	-	-	-
Excess of assets over liabilities from previous year	(998,859)	-	(998,859)
Estimated budget year miscellaneous revenues	(646,323)	-	(646,323)
Balance required to raise from ad valorem tax	1,154,283	-	1,154,283
Add for estimated delinquent taxes	115,428	-	115,428
Gross balance of requirements from ad valorem tax	<u>\$ 1,269,711</u>	-	<u>\$ 1,269,711</u>
Total net assessed valuations	<u>\$ 122,914,920</u>	<u>122,914,920</u>	<u>\$ 122,914,920</u>
Rate of ad valorem levy	<u>10.33</u>	<u>0.00</u>	<u>10.33</u>

Assessed valuations:

Personal property	\$ 29,356,687
Real property	90,270,405
Public service property	<u>7,578,848</u>
Gross valuations	\$ 127,205,940
Less homestead	<u>(4,291,020)</u>
Net valuations	<u>\$ 122,914,920</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

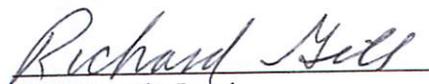
We do hereby order the levies to be certified forthwith by the Secretary of the Board to the County Assessor of Marshall County, Oklahoma, in order that the County Assessor may immediately extend said levies upon the tax rolls for the budget year, without regard to any protests that may be filed against 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.

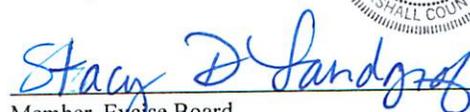
Dated at Madill, Oklahoma, this 8 day of September, in the year 2015.

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

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



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

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

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

*Certified Public Accountants*

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(580) 920-0617 Fax*

To Marshall County Commissioners  
Madill, Oklahoma 73446

We have compiled the accompanying 2015-2016 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

August 13, 2015



2015

**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 &amp; Homestead Exemption</i>	<i>Net Valuation</i>
Rural #2	\$ 19,363,188	\$ 16,856,362	\$ 3,637,538	\$ 39,857,088	\$ 1,032,271	\$ 38,824,817
City of Madill	\$ 3,901,785	\$ 15,723,207	\$ 1,253,613	\$ 20,878,605	\$ 614,663	\$ 20,263,942
City of Oakland	\$ 211,825	\$ 1,677,829	\$ 115,257	\$ 2,004,911	\$ 163,015	\$ 1,841,896
<b>Madill Total</b>	<b>\$ 23,476,798</b>	<b>\$ 34,257,398</b>	<b>\$ 5,006,408</b>	<b>\$ 62,740,604</b>	<b>\$ 1,809,949</b>	<b>\$ 60,930,655</b>
Rural #3	\$ 4,829,897	\$ 24,204,063	\$ 2,088,523	\$ 31,122,483	\$ 1,260,037	\$ 29,862,446
3BLC	\$ 55,817	\$ 27,072,299	\$ -	\$ 27,128,116	\$ 968,650	\$ 26,159,466
City of Kingston	\$ 994,175	\$ 4,736,645	\$ 483,917	\$ 6,214,737	\$ 252,384	\$ 5,962,353
<b>Kingston Total</b>	<b>\$ 5,879,889</b>	<b>\$ 56,013,007</b>	<b>\$ 2,572,440</b>	<b>\$ 64,465,336</b>	<b>\$ 2,481,071</b>	<b>\$ 61,984,265</b>
<b>TOTAL ASSESSED</b>	<b>\$ 29,356,687</b>	<b>\$ 90,270,405</b>	<b>\$ 7,578,848</b>	<b>\$127,205,940</b>	<b>\$ 4,291,020</b>	<b>\$ 122,914,920</b>
Signed <u>Debbie Crossdale</u>			8/11/2015			
<b>Marshall County Assessor</b>						
<b>Marshall County, Oklahoma</b>						

