
MARSHALL COUNTY OKLAHOMA

ANNUAL BUDGET DOCUMENT FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Preliminary - Without Excise Board Levy Certifications

**MARSHALL COUNTY, OKLAHOMA
ANNUAL BUDGET 2020 - 2021
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MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
BUDGET SUMMARY - CASH BASIS

	Actual 2018-19	Budget 2019-20	Projected Actual 2019-20	Requested Budget 2020-21	Preliminary Budget 2020-21
Cash Receipts					
Taxes & Other Revenues	\$ 2,267,743	2,271,796	2,483,288	2,430,509	2,430,509
Transfers from Other Funds	0	0	0	0	0
Total Cash Receipts	\$ 2,267,743	2,271,796	2,483,288	2,430,509	2,430,509
Expenditures					
General Government	\$ 795,277	1,409,422	782,760	876,394	1,408,793
District Attorney	12,982	15,000	15,000	17,000	17,000
Sheriff	327,665	385,815	358,903	467,063	467,063
Treasurer	101,915	112,058	108,596	112,395	112,395
Commissioners	295,756	316,024	304,468	346,025	646,025
Clerk	148,169	159,126	159,126	159,201	159,201
Assessor	108,153	116,353	116,353	117,645	117,645
Revaluation	107,291	166,784	166,784	177,552	177,552
Court Clerk	114,947	123,033	123,032	124,895	124,895
Election Board	68,229	79,470	73,248	80,501	80,501
Emergency Management	41,730	88,595	81,818	46,596	46,596
Excise Board	2,013	5,100	2,075	6,500	6,500
Extension Agent	29,667	52,580	11,567	56,500	56,500
County Fair	6,819	6,825	2,120	6,825	6,825
Economic Development	0	60,626	0	60,626	60,626
State Auditor	22,901	26,179	26,179	26,179	26,179
Total Expenditures	\$ 2,183,514	3,122,990	2,332,029	2,681,897	3,514,295
Revenues Over(Under) Expenditures	\$ 84,229	(851,194)	151,259	(251,388)	(1,083,786)
Beginning Unrestricted Cash Balance	\$ 848,298	851,194	932,527	1,083,786	1,083,786
Ending Unrestricted Cash Balance	\$ 932,527	\$0	\$1,083,786	\$832,398	(\$0)

No Assurance Provided

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

	Actual 2018-19	Budget 2019-20	Projected Actual 2019-20	Requested Budget 2020-21	Preliminary Budget 2020-21
Taxes and Other Revenues					
Current Year Ad Valorem	\$ 1,348,446	\$1,350,907	\$1,401,949	\$1,401,949	\$1,401,949
Current Year from Protest	0	0	0	0	0
Prior Year Ad Valorem	33,622	30,260	41,144	37,030	37,030
Back Taxes	14,223	12,801	17,873	16,086	16,086
Tax Fees, All	0	0	0	0	0
County Clerk's Fees	85,774	77,700	87,838	85,775	85,775
Court Clerk's Fees	2,713	856	11,898	11,883	11,883
Court Fund Fees	9,170	9,100	0	0	0
Motor Vehicle Collection	24,222	23,700	24,522	24,222	24,222
Motor Vehicle Stamps	3,867	3,480	4,814	4,333	4,333
State Election	31,010	30,600	35,090	31,010	31,010
Flood Control	69,729	69,729	61,554	61,554	61,554
Dist Attorney State Aid	10,172	13,000	10,574	13,000	13,000
Property Rents	6,952	6,950	9,689	6,952	6,952
Land Management	122,684	120,023	125,752	122,684	122,684
Housing Authority PILOT	8,811	8,800	8,684	8,685	8,685
County Liquor Licenses	0	0	0	0	0
Refunds & Reimbursements	1,864	1,055	8,348	7,513	7,513
Use Tax Proceeds	321,415	320,000	412,502	410,000	410,000
Mineral Money	1,827	1,644	1,042	938	938
Tax Deeds	180	162	180	162	162
Revaluation Fees	117,601	145,876	145,876	145,876	145,876
FEMA / Emergency Mgmnt	0	0	13,875	0	0
Tobacco Tax	27,520	34,077	36,592	27,520	27,520
Miscellaneous Revenue	6,746	0	1,784	0	0
Transfer from Closed Funds	6,888	0	6,888	0	0
Interest Income	12,307	11,076	14,820	13,338	13,338
Total Taxes & Other Revenues	\$2,267,743	\$2,271,796	\$2,483,288	\$2,430,509	\$2,430,509

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS

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		Actual 2018-19	Budget 2019-20	Projected Actual 2019-20	Requested Budget 2020-21	Preliminary Budget 2020-21
GENERAL GOVERNMENT						
0001-1-2000-1110	Personal Services (R1)	46,823	59,130	47,684	59,130	73,190
0001-1-2300-1221	Retirement Benefits, All (R5)	126,715	182,185	135,748	182,264	182,264
0001-1-2000-2005	Operations (R2)	597,739	599,328	599,328	600,000	600,000
0001-1-2000-5110	Emrgncy Debt Servc - Jail (R6)	24,000	35,000	0	35,000	35,000
0001-1-2000-4110	Capital Outlay (R3)	0	533,779	0	0	518,339
	Sub-Total General Govmmt	795,277	1,409,422	782,760	876,394	1,408,793
DISTRICT ATTORNEY						
0001-1-0100-2005	Operations (A2)	11,672	13,000	13,000	15,000	15,000
0001-1-0200-2005	Law Library (A6)	1,310	2,000	2,000	2,000	2,000
	Sub-Total District Attorney	12,982	15,000	15,000	17,000	17,000
SHERIFF						
0001-2-0400-1110	Personal Services (B1)	102,386	156,672	130,760	131,894	131,894
0001-2-0400-1310	Travel (B1A)	2,584	3,000	3,000	10,543	10,543
0001-2-0400-2005	Operations (B2)	150,698	176,643	175,643	300,926	300,926
0001-2-0400-4110	Capital Outlay (B3)	71,997	49,500	49,500	23,700	23,700
	Sub-Total Sheriff	327,665	385,815	358,903	467,063	467,063
TREASURER						
0001-1-0600-1110	Personal Services (C1)	88,981	96,032	95,512	96,894	96,894
0001-1-0600-1310	Travel (C1A)	7,612	10,200	7,259	10,000	10,000
0001-1-0600-2005	Operations (C2)	5,322	5,825	5,825	5,500	5,500
0001-1-0600-4110	Capital Outlay (C3)	0	1	0	1	1
	Sub-Total Treasurer	101,915	112,058	108,596	112,395	112,395
COMMISSIONERS						
0001-6-0800-1110	Personal Services (D1)	195,525	216,024	204,468	216,024	216,024
0001-6-0800-1310	Travel	0	0	0	30,000	30,000
0001-6-0800-2005	Operations (D2)	0	0	0	100,000	400,000
0001-6-0800-4110	Capital Outlay (D3)	100,231	100,000	100,000	1	1
	Sub-Total Commissioners	295,756	316,024	304,468	346,025	646,025
CLERK						
0001-1-1000-1110	Personal Services (F1)	125,748	135,725	135,725	139,200	139,200
0001-1-1000-1310	Travel (F1A)	8,486	8,600	8,600	10,000	10,000
0001-1-1000-2005	Operations (F2)	13,935	12,561	12,561	10,000	10,000
0001-1-1000-4110	Capital Outlay (F3)	0	2,240	2,240	1	1
	Sub-Total Clerk	148,169	159,126	159,126	159,201	159,201

MARSHALL COUNTY OKLAHOMA
UNRESTRICTED GENERAL FUND
DEPARTMENTAL EXPENDITURES - CASH BASIS

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		Actual 2018-19	Budget 2019-20	Projected Actual 2019-20	Requested Budget 2020-21	Preliminary Budget 2020-21
ASSESSOR						
0001-1-1600-1110	Personal Services (H1)	88,702	96,032	75,282	96,893	96,893
0001-1-1600-1310	Travel (H1A)	6,459	7,320	7,321	7,751	7,751
0001-1-1600-2005	Operations (H2)	12,992	13,000	33,750	13,000	13,000
0001-1-1600-4110	Capital Outlay (H3)	0	1	0	1	1
	Sub-Total	108,153	116,353	116,353	117,645	117,645
REVALUATION						
0001-1-1700-1110	Personal Services (SO1)	82,694	109,784	86,989	110,752	110,752
0001-1-1700-1310	Travel (SO1A)	5,417	7,000	6,000	13,300	13,300
0001-1-1700-2005	Operations (SO2)	18,600	24,000	63,685	51,500	51,500
0001-1-1700-4110	Capital Outlay (SO3)	580	26,000	10,110	2,000	2,000
	Sub-Total	107,291	166,784	166,784	177,552	177,552
COURT CLERK						
0001-1-1400-1110	Personal Services (J1)	109,240	116,252	116,252	116,894	116,894
0001-1-1400-1310	Travel (J1A)	5,707	6,780	6,780	8,000	8,000
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	114,947	123,033	123,032	124,895	124,895
ELECTION BOARD						
0001-1-2200-1110	Personal Services (SL1)	57,530	65,469	62,204	70,000	70,000
0001-1-2200-1310	Travel (SL1A)	17	2,500	100	1,000	1,000
0001-1-2200-2005	Operations (SL2)	7,895	11,500	10,944	9,500	9,500
0001-1-2200-4110	Capital Outlay (SL3)	2,787	1	0	1	1
	Sub-Total	68,229	79,470	73,248	80,501	80,501
EMERGENCY MANAGEMENT						
0001-2-2700-1110	Personal Services (CD1)	32,675	36,595	33,432	36,595	36,595
0001-2-2700-1310	Travel (CD1A)	736	1,500	457	1,500	1,500
0001-2-2700-2005	Operations (CD2)	8,319	8,500	7,351	8,500	8,500
0001-2-2700-4110	Capital Outlay (CD3)	0	42,000	40,578	1	1
	Sub-Total	41,730	88,595	81,818	46,596	46,596

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

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	Actual 2018-19	Budget 2019-20	Projected Actual 2019-20	Requested Budget 2020-21	Preliminary Budget 2020-21
EXCISE BOARD					
0001-1-2100-1110 Personal Services (U1)	1,206	3,100	1,250	3,600	3,600
0001-1-2100-1310 Travel (U1A)	807	2,000	825	2,900	2,900
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	2,013	5,100	2,075	6,500	6,500
EXTENSION AGENT					
0001-5-0900-1110 Personal Services (E1)	14,819	34,080	0	40,000	40,000
0001-5-0900-1310 Travel (E1C)	7,339	11,500	4,030	9,500	9,500
0001-5-0900-2005 Operations (E2)	7,509	7,000	7,537	7,000	7,000
0001-5-0900-4110 Capital Outlay (E3)	0	0	0	0	0
Sub-Total	29,667	52,580	11,567	56,500	56,500
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)	6,819	6,825	2,120	6,825	6,825
0001-4-4700-4110 Capital Outlay (SF3)	0	0	0	0	0
Sub-Total	6,819	6,825	2,120	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)	22,901	26,179	26,179	26,179	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	22,901	26,179	26,179	26,179	26,179
Total General Fund Expenditures					
	<u>\$ 2,183,514</u>	<u>\$ 3,122,990</u>	<u>\$ 2,332,029</u>	<u>\$ 2,681,897</u>	<u>\$ 3,514,295</u>

MARSHALL COUNTY, OKLAHOMA - GENERAL FUND
PRELIMINARY BUDGET SUMMARY AND NOTICE OF PUBLIC HEARING
FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

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, 2020 and ending June 30, 2021.

FURTHER, the Marshall County Budget Board will conduct a public hearing concerning this proposed budget on the 11th day of June, 2020 at the time of 9:00 a.m. in the Commissioner's office located in the Marshall County Courthouse

Estimated 2020-2021 Revenues

Ad Valorem Taxes	\$ 1,401,949
Other General Fund Revenues	<u>1,028,560</u>
Total Estimated 2020-2021 General Fund Revenues	<u>\$ 2,430,509</u>

Proposed 2020 - 2021 General Fund Expenditures

Department	Personal Services	Travel	Maintenance & Operations	Capital Expenditures	Other Charges	Department Total
General Government	255,454	0	600,000	518,339	35,000	\$ 1,408,793
District Attorney	0	0	15,000	2,000	0	17,000
Sheriff	131,894	10,543	300,926	23,700	0	467,063
Treasurer	96,894	10,000	5,500	1	0	112,395
Commissioners	216,024	30,000	400,000	1	0	646,025
Clerk	139,200	10,000	10,000	1	0	159,201
Assessor	96,893	7,751	13,000	1	0	117,645
Revaluation	110,752	13,300	51,500	2,000	0	177,552
Court Clerk	116,894	8,000	0	1	0	124,895
Election Board	70,000	1,000	9,500	1	0	80,501
Emergency Mgmt	36,595	1,500	8,500	1	0	46,596
Excise Board	3,600	2,900	0	0	0	6,500
Extension Agent	40,000	9,500	7,000	0	0	56,500
County Fair	0	0	6,825	0	0	6,825
Economic Developer	35,626	0	25,000	0	0	60,626
State Auditor	26,179	0	0	0	0	26,179
Total Expenditures	<u>1,376,004</u>	<u>104,494</u>	<u>1,452,751</u>	<u>546,046</u>	<u>35,000</u>	<u>\$ 3,514,295</u>

Budgeted Revenues Over or (under) Proposed Expenditures	\$ (1,083,786)
Projected Beginning Unrestricted General Fund Cash Balance at July 1, 2020	<u>1,083,786</u>
Budgeted Ending Unrestricted General Fund Cash Balance at June 30, 2021	<u>\$ (0)</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, 2020 AND ENDING JUNE 30, 2021.

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, 2020 and ending June 30, 2021:

General Government	\$ 1,408,793
District Attorney	17,000
Sheriff	467,063
Treasurer	112,395
Commissioners	646,025
Clerk	159,201
Assessor	117,645
Revaluation	177,552
Court Clerk	124,895
Election Board	80,501
Emergency Management	46,596
Excise Board	6,500
Extension Agent	56,500
County Fair	6,825
Economic Development	60,626
State Auditor	<u>26,179</u>
Total General Fund Appropriations	<u>\$ 3,514,295</u>

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

ON THIS _____ DAY OF _____, _____.

Chairman, Marshall County Budget Board

Secretary, Marshall County Budget Board

SEAL

No Assurance Provided