

The City of Muskogee encourages participation from all its citizens in public meetings. If participation is not possible due to a disability, notify the City Clerk, in writing, at least forty-eight hours prior to the scheduled meeting and necessary accommodations will be made (ADA 28 CFR/36).

POSTING DATE: MAY 9, 2024

**SPECIAL CALL
AGENDA
MUSKOGEE CITY COUNCIL
MAY 13, 2024**

TO: ALL MEMBERS OF THE MUSKOGEE CITY COUNCIL

Official action can only be taken on items which appear on the agenda. The public body may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item.

When more information is needed to act on an item, the public body may refer the matter to Staff or back to Committee or the recommending body.

Under certain circumstances, items are deferred to a specific date or stricken from the agenda entirely.

By virtue of the authority vested in me as Mayor of the City of Muskogee, Oklahoma, I do hereby issue a call for a Special Call Meeting of the Muskogee City Council to convene:

DATE: MAY 13, 2024
TIME: 5:30 P.M.
**PLACE: COUNCIL CHAMBERS, THIRD FLOOR
MUNICIPAL BUILDING, 229 W. OKMULGEE,
MUSKOGEE, OKLAHOMA**

**ROLL CALL
PURPOSE:**

1. Hold a Public Hearing to discuss the City of Muskogee Budget for FY2024-2025, and take other necessary action. (Mike Miller)
2. Consider approval of Resolution No. 2989 approving the City of Muskogee Budget for FY2024-2025, establishing budget amendment authority, or take other necessary action. (Mike Miller)
3. Discuss and take appropriate action to rescind the motion made at the City Council Meeting on April 30, 2024, related to the purchase of cattle ties through the Muskogee Tourism Authority (MTA), and Repayment to the MTA from the Special Project Fund, or take other necessary action. (Councilors Jaime Stout and Dan Hall)

4. Receive report on the appointment of Mayor W. Patrick Cale to the Economic Development Advisory Board, or take other necessary action. (Mayor W. Patrick Cale)
5. Discuss and consider approval of the appointment of Councilor Jaime Stout and Councilor Tracy Hoos to the Economic Development Advisory Committee, or take other necessary action. (Mayor W. Patrick Cale)

The City Clerk is hereby authorized to give each member of the Muskogee City Council notice of this Special Call Meeting as provided by the Charter of the City of Muskogee, Oklahoma.

ADJOURN

Special Call City Council

1.

Meeting Date: 05/13/2024

Submitted For: Mike Miller, City Manager

Initiator: Dennis Read,
Treasurer

Department: Finance

Staff Information Source:

Information

AGENDA ITEM TITLE:

Hold a Public Hearing to discuss the City of Muskogee Budget for FY2024-2025, and take other necessary action. (Mike Miller)

BACKGROUND:

The city is required to hold a public hearing to consider its annual budget. This year's budget was discussed preliminarily at the Council Retreat on April 23rd 2024, and staff was directed to bring a full budget for consideration at this meeting. The proposed budget will be available on the City of Muskogee website after 12:00 p.m. on 5/10/2024 and is attached.

RECOMMENDED ACTION:

Consider and discuss the budget proposal and make recommendations to Staff regarding next steps

Fiscal Impact

Attachments

FY25 Proposed Budget



City of Muskogee

FY2024 - 2025 BUDGET



Proposed Version - 5/08/2024

Last updated 05/08/24





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INTRODUCTION



CITY MANAGER BUDGET MESSAGE

Fiscal Year 2025

Honorable Mayor and Members of the City Council:

It is my pleasure and honor to present the City of Muskogee's recommended Operating Budget and Capital Improvement Program for Fiscal Year 2024-2025. As required by law, the budget presented is balanced with revenue and expenditures.

Budget Approach

In FY2025, we have continued our practice of budgeting expenditures less than revenues, choosing not to rely on our reserves for operation. Sales tax collections for the current fiscal year have been down almost 1% year-to-date, so we've had to carefully monitor our spending.

With that in mind, we kept our budget priorities focused on strategic plan initiatives. Our major initiatives that we addressed this year are improving street and infrastructure improvements, improving the city's image, housing, economic development, tourism, public safety and employee compensation.

There are several funds totaling \$107,280,358 that are of critical importance to this budget:

- General Fund - \$44,625,900
- Special Revenue & Capital Projects Funds - \$50,293,841
- Enterprise Funds - \$4,142,354
- Internal Service Funds - \$7,816,263
- Sinking Fund - \$402,000

In addition to these funds, the following trust authority funds are also used:

- Muskogee Municipal Authority (Water and Sewer) Trust - \$24,806,460
- Muskogee Parking Authority Trust - \$40,000

Revenues

Each year, the budget includes revenue estimates for the coming 12 months. All such estimates are, by nature, tinged with the uncertainty that comes with any predictive endeavor. For the coming year, we estimate our sales tax revenue, our largest single revenue source, to remain relatively flat, consistent with what we have seen in the past twelve months.

There are several other factors that impact our revenue assumptions for FY2025. We are projecting utility revenue to the general fund to increase reflective of historical trends, and an increase in interest payments received based on current market trends.

Expenses

The city budget accurately depicts known budget expenses for the new fiscal year. This fiscal year, the basic principle was that our operating expense budgets would reduce non-personnel expenses by 2.25% so that in a year with very limited revenue growth any additional money could be spent on strategic priorities.

Other areas of increase are largely beyond our control, like an increase in health care premiums, which are born entirely by the city on behalf of each employee. Other increases of note are increased utility costs and increased credit card fees, as well as inflation for many of our supplies, especially related to our infrastructure projects.

The city must be responsible and cautious with expenditures in the coming year. Should expenses arise in this fiscal year that are not foreseen in this budget, staff and the City Council should work together to identify funding that can be used for those expenses within the current fiscal year budget.

Important Features

The important things to know about the FY2025 budget are:

1. More money than ever for street projects
2. Increased funding for water quality and water line replacements
3. Funding for design and construction of a new wastewater treatment plant
4. Record Funding for economic development
5. Tourism Funding increased
6. Public Safety priorities addressed
7. Facilities maintenance and capital budgets both increased dramatically
8. Money is set aside for employee salary increases (a strategic plan objective)

In our capital budget, we are prioritizing the expenditures that focus on facility maintenance, including upgrades to seating at the Civic Center and security measures at city facilities.

I am optimistic now as I look at Muskogee, my home for the past 24 years. The budget the council has asked us to bring forward lays a solid fiscal foundation for our city, and I am grateful for their support as we make decisions that will have a positive impact on our community for years to come.

Finally, I wish to thank the city's department heads and their support staff for the hard work they have put into this budget. Of particular note are Roger Kolman, our Assistant City Manager, Dennis Read, our Treasurer, and Alicia Glanz, our Deputy Treasurer, who do the hard work getting this document together.

Sincerely,

Mike Miller
City Manager

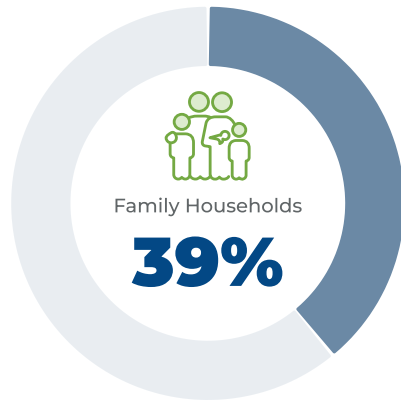


Household Analysis

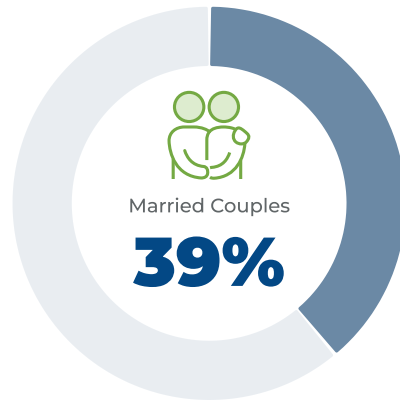
TOTAL HOUSEHOLDS

14,418

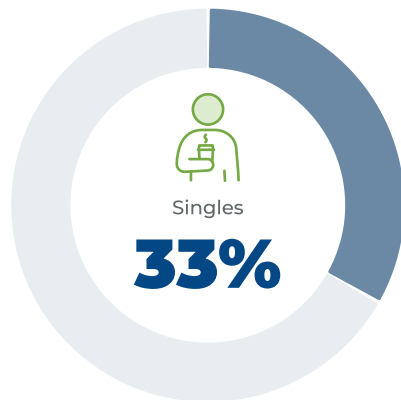
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **19%**
lower than state average



▼ **20%**
lower than state average



▲ **17%**
higher than state average

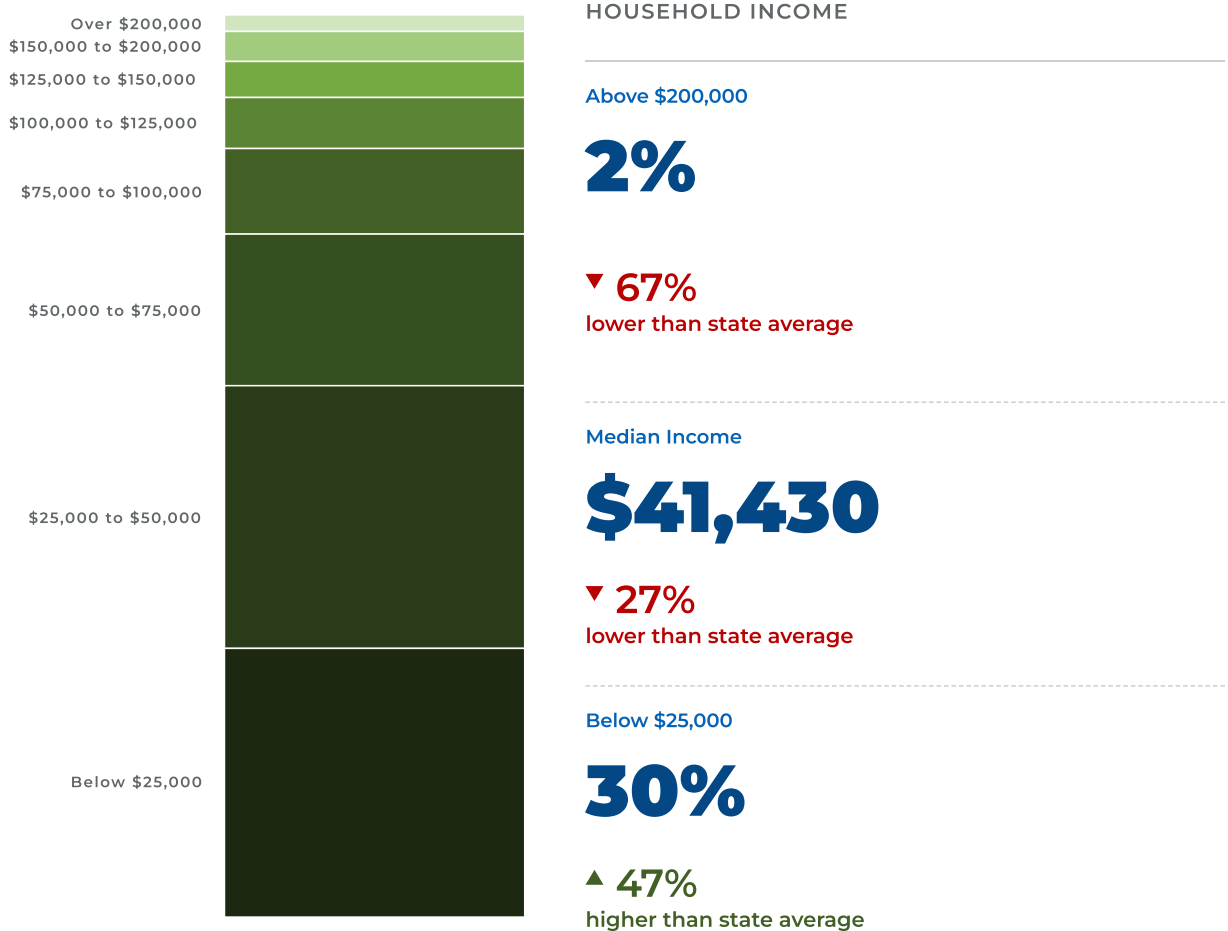


▲ **14%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



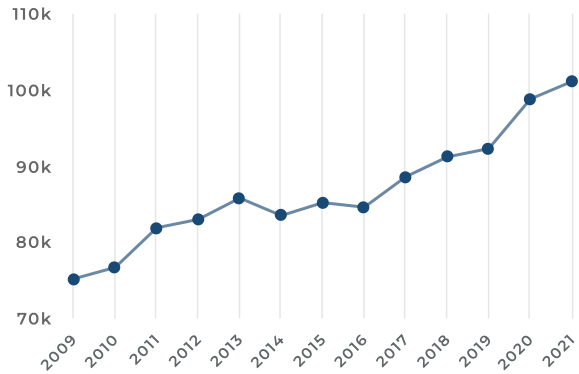
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

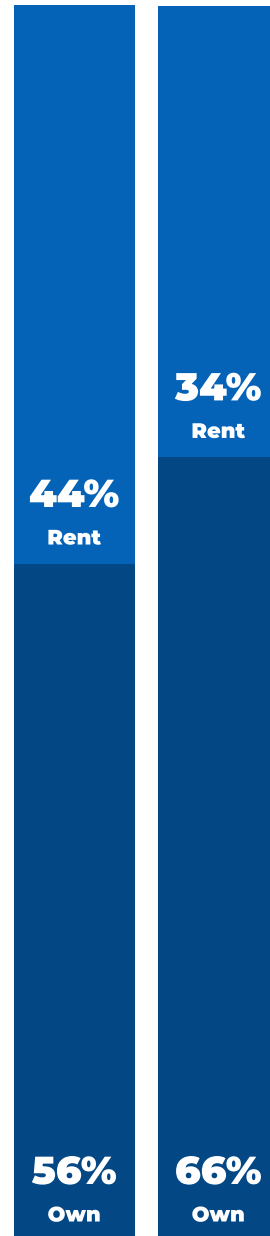
\$101,100



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Muskogee State Avg.



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

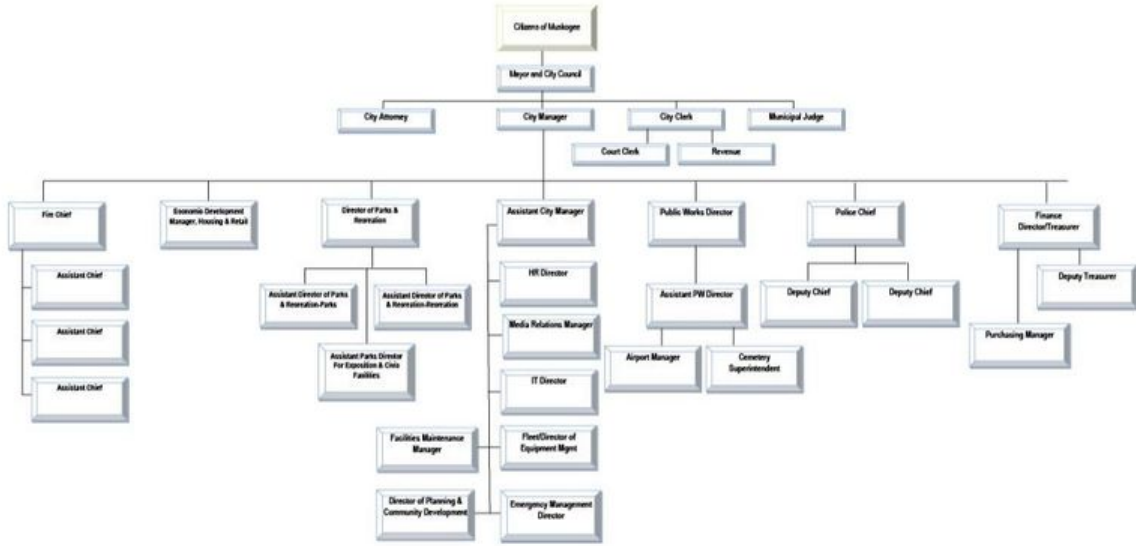
HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Organization Chart



BUDGET OVERVIEW



Strategic Plan

Strategic Plan

On April 30, 2024 City Councilors met in an all-day strategic planning retreat at the Muskogee-Davis Regional Airport. The councilors identified five strategic initiatives and asked staff to develop future budgets and capital projects to focus on these areas.

1. Street and Infrastructure
2. Public Image
3. Economic Development
4. Housing
5. Tourism

Within those five, the top priority, Streets and Infrastructure, far outpaced all others, and the second priority, Public Image, was clearly the second-highest priority, with Economic Development, Housing, and Tourism also identified.

The FY 2025 Budget transforms the strategic initiatives into an action plan dedicating city resources to address our highest priorities.

1. Streets and Infrastructure

The FY2025 Budget includes more than \$10 million for streets for the second year in a row, dwarfing past street budgets which averaged about \$2 million. Major projects this year include a primary emphasis on repair and rehabilitation of streets in the southeast zone of the city, as well, stormwater/street projects on North and South Country Club.

Our budget includes our largest outside water line repair contract and \$3 million for additional repairs and improvements for our water and sewer infrastructure. We are also continuing construction of more than \$45 million of capital projects for our water lines, water treatment plant, pollution control plant and collections.

Most importantly, we have funding for the design and construction of a new wastewater treatment plant.

2. Public Image

The FY2025 Budget includes additional funding for telling the story of Muskogee, our successes as a community and what makes our city a great place to live, work and play. This includes additional equipment for mowing city parks and right-of-way as well as producing and promoting educational information and materials.

3. Economic Development

The City funds economic development by setting aside \$1.5 million in use tax for this purpose. For the second year in a row, the city's meeting stringent requirements to set aside 40% of this money for direct incentives for current and future projects. We are also funding our partners in industrial development at the Port of Muskogee and downtown development at Main Street Muskogee. Also included in this initiative is a longer-range plan to expand our economic development base with retail emphasis on reducing and eliminating foods deserts and growing opportunities in the southern part of our community. Public/Private Partnerships and grant programs will be key as we move forward in this area.

4. Housing

A recent study by the University of Oklahoma shows the average occupied home in Muskogee is more than 50 years old and that the community needs to build 300 housing units a year to maintain our housing stock. There were 26 home built in Muskogee in 2020. The FY2025 budget includes funds for housing incentives to address that disparity, as well as money allocated for state housing grants.

Other opportunities include land banking and infill housing development.

5. Tourism

FY2025 will be the first year the city transfers all hotel/motel taxes to the Muskogee Tourism Authority for their prioritization. Our hotel/motel tax has grown in FY 2024 which allows MTA to continue to work with our tourism partners like the Oklahoma Music Hall of Fame, War Memorial Park, and Three Rivers Museum and many others to encourage tourism in the City of Muskogee.

Personnel Changes

DEPARTMENT	FY2023		FY2024		FY2025	
	FT	PT	FT	PT	FT	PT
AIRPORT	1	1	1	1	1	1
ANIMAL CONTROL	5	1	6	0	6	0
CITY ATTORNEY	4	1	4	1	4	0
CITY CLERK	20	3	21	2	21	2
CITY MANAGER	5	0	5	0	5	0
CIVIC CENTER	3	0	3	0	3	0
ECONOMIC DEVELOPMENT	1	0	1	0	1	0
EMERGENCY MGMT	2	0	2	0	2	0
EQUIPMENT MGMT	16	0	16	0	16	0
FACILITIES	9	0	9	0	9	0
FINANCE	6	0	6	0	6	0
FIRE	95	0	95	0	95	0
HUMAN RESOURCES	4	0	4	0	4	0
IT	4	0	4	0	5	0
PARKS AND RECREATION	46	24	47	24	47	24
PLANNING	14	0	14	0	14	0
POLICE	98	0	93	0	92	0
PUBLIC WORKS	108	1	108	1	102	1
SPECIAL PROJECTS	0	0	0	0	4	0
	441	31	439	29	437	28

FUND SUMMARIES



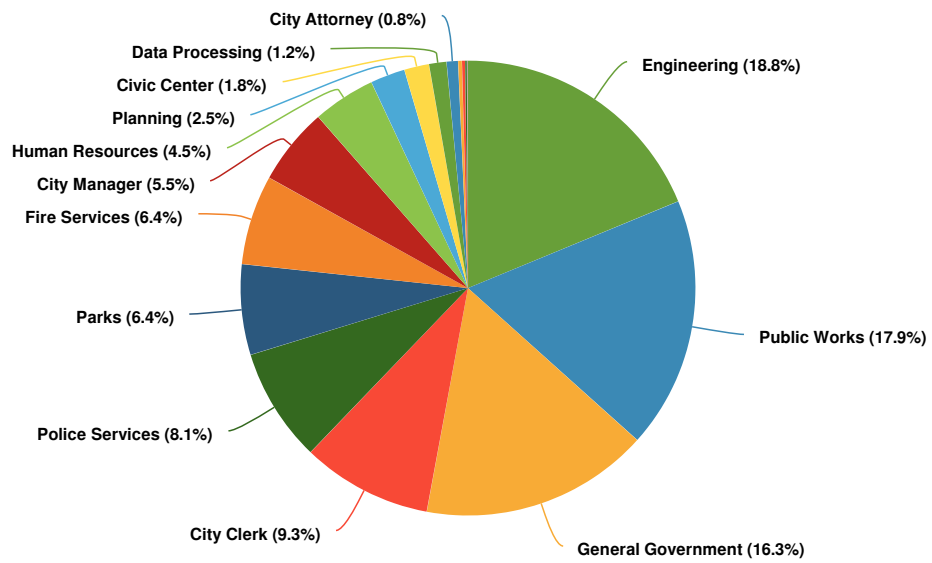
Revenue by Fund

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$44,209,884.40	\$44,625,900.00	0.9%
Police Vehicle Fines/Forf	\$180,000.00	\$1,045,000.00	480.6%
Capital Outlay-Police	\$236,215.00	\$338,505.00	43.3%
Capital Outlay-Fire	\$184,135.00	\$188,043.00	2.1%
Capital Outlay - Non-Uni	\$184,135.00	\$188,043.00	2.1%
Community Clean Up	\$255,000.00	\$117,000.00	-54.1%
Street And Alley	\$519,000.00	\$734,000.00	41.4%
Solid Waste	\$372,300.00	\$372,300.00	0%
Sales Tax Capital Outlay	\$1,487,075.00	\$1,554,348.00	4.5%
Home Grants	\$0.00	\$500.00	N/A
Drug Forfeiture-Local Law	\$0.00	\$440.00	N/A
Cdbg Grants	\$398,333.00	\$122,300.00	-69.3%
Park Development	\$1,143,500.00	\$1,208,000.00	5.6%
Repair And Replacement	\$50,000.00	\$50,000.00	0%
Economic Development	\$1,566,500.00	\$1,568,000.00	0.1%
Sales Tax Non Uniform Ben	\$1,473,075.00	\$1,504,347.00	2.1%
Sales Tax Police Benefits	\$1,473,075.00	\$1,504,347.00	2.1%
Sales Tax Fire Benefits	\$1,473,075.00	\$1,504,347.00	2.1%
Animal Adoption Fees	\$42,500.00	\$42,500.00	0%
Community Development	\$1,322,891.00	\$545,935.00	-58.7%
Spaulding Park Fund	\$88,000.00	\$91,000.00	3.4%
Youth Alcohol Prevention	\$13,000.00	\$12,500.00	-3.8%
Youth Fines	\$14,000.00	\$17,500.00	25%
Street Maint/Installation	\$1,841,344.00	\$1,880,434.00	2.1%
2019 Capital Improvements	\$1,252,114.00	\$1,278,695.00	2.1%
2019 Street Improvements	\$13,930,574.00	\$9,682,173.00	-30.5%
Sinking Fund	\$245,000.00	\$402,000.00	64.1%
MMA Capital Projects	\$18,317,658.00	\$20,833,137.00	13.7%
Muskogee Muni Authority	\$22,183,732.00	\$25,325,132.00	14.2%
Stormwater Fund	\$1,493,128.50	\$1,790,000.00	19.9%
Muskogee Parking Authorit	\$72,711.00	\$50,050.00	-31.2%
Airport Fund	\$1,032,782.00	\$460,221.00	-55.4%
Civic Center	\$852,700.00	\$1,286,986.00	50.9%
Convention And Tourism	\$991,000.00	\$1,050,000.00	6%
Hatbox	\$475,000.00	\$505,000.00	6.3%
Hatbox Sports Complex	\$234,500.00	\$372,500.00	58.8%
Swim And Fitness Center	\$665,500.00	\$651,500.00	-2.1%
Hatbox Field Enterprise	\$836,870.00	\$849,870.00	1.6%
Cc Hultquist Library	\$2,500.00	\$9,000.00	260%
Cemetery Perpetual Care	\$22,500.00	\$26,000.00	15.6%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Insurance Trust	\$13,133.00	\$13,133.00	0%
Life & Medical Trust	\$6,534,958.82	\$6,490,000.00	-0.7%
Employee Benefits-Health	\$552,403.00	\$564,130.00	2.1%
Workers Comp	\$745,206.00	\$740,000.00	-0.7%
Total:	\$128,981,007.72	\$131,594,816.00	2%

Expenditures by Function

Budgeted Expenditures by Function



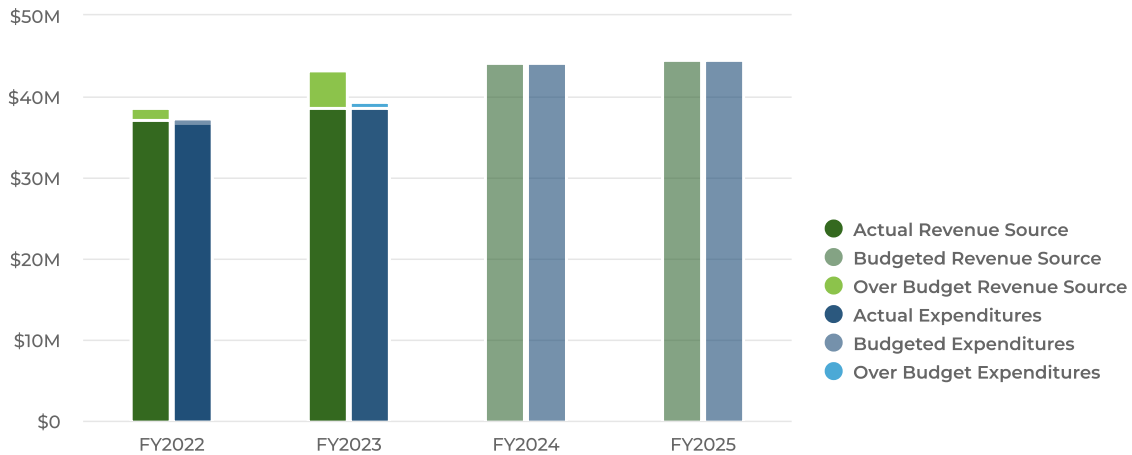


General Fund

The General Fund, also known as the General Government fund, allows for the expenditure of funds utilized in the day-to-day operations of City government not directly attributable to any single department. Examples of such expenditures include, but are not limited to, City facility utilities, elections, copying expense, postage, insurance and professional and technical services. This budget also covers expenditures for outside contractors like Muskogee County Transit, and the E911 Center.

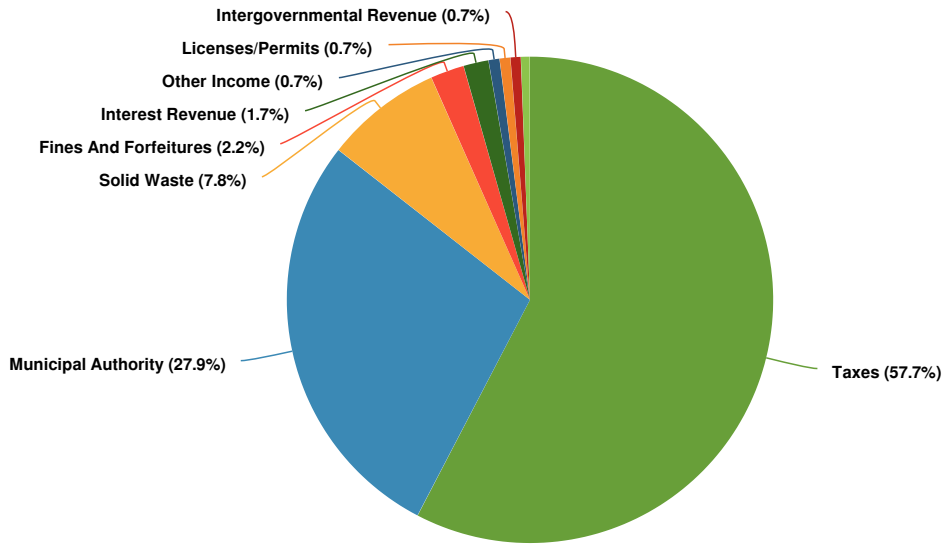
Summary

The City of Muskogee is projecting \$44.63M of revenue in FY2025, which represents a 0.9% increase over the prior year. Budgeted expenditures are projected to increase by 1.0% or \$430.37K to \$44.63M in FY2025.

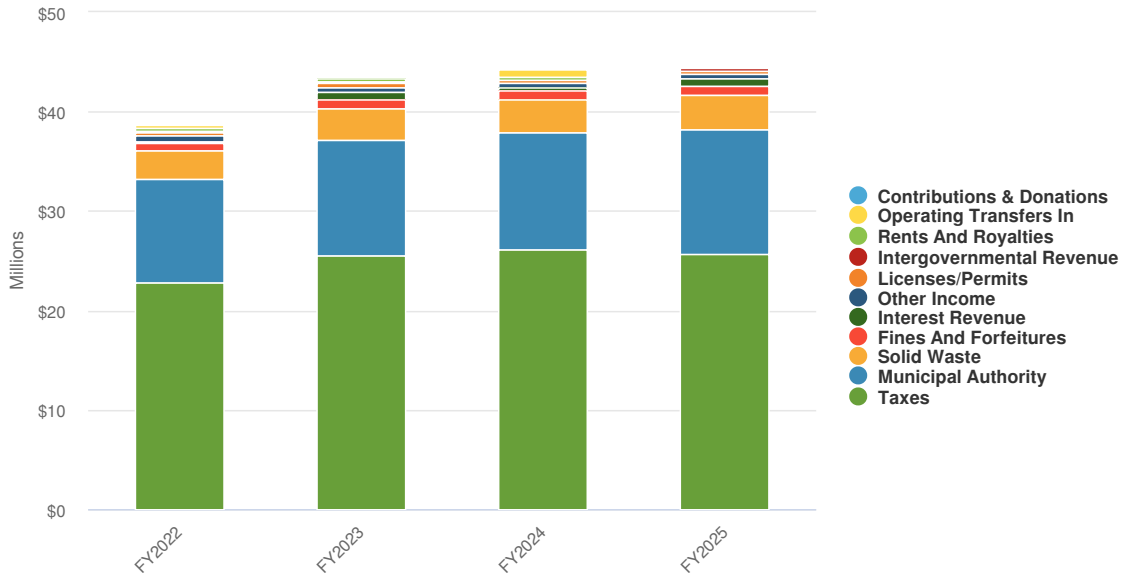


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

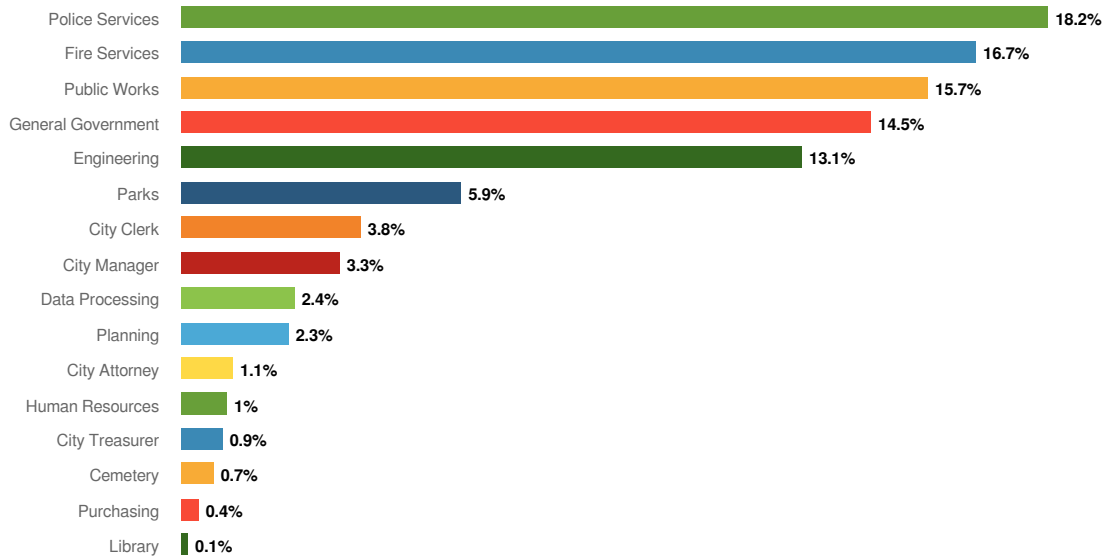


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$26,124,584.40	\$25,731,000.00	-1.5%
Licenses/Permits	\$346,310.00	\$320,000.00	-7.6%
Intergovernmental Revenue	\$54,000.00	\$304,000.00	463%
Municipal Authority	\$11,857,394.00	\$12,456,000.00	5%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Solid Waste	\$3,273,396.00	\$3,474,200.00	6.1%
Fines And Forfeitures	\$850,600.00	\$1,000,700.00	17.6%
Interest Revenue	\$350,000.00	\$750,000.00	114.3%
Rents And Royalties	\$253,600.00	\$265,000.00	4.5%
Other Income	\$370,000.00	\$325,000.00	-12.2%
Operating Transfers In	\$730,000.00	\$0.00	-100%
Total Revenue Source:	\$44,209,884.40	\$44,625,900.00	0.9%

Expenditures by Function

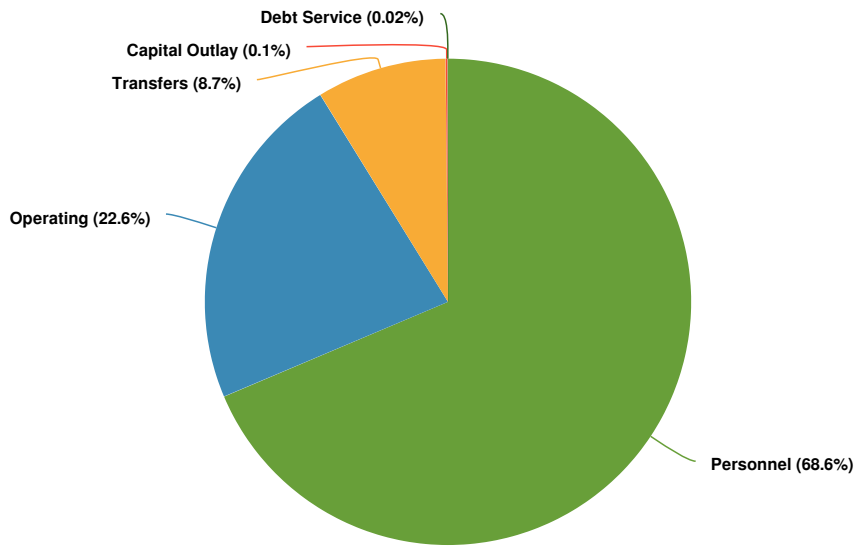
Budgeted Expenditures by Function



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$7,678,193.00	\$6,464,666.00	-15.8%
City Manager	\$1,394,881.12	\$1,484,274.67	6.4%
City Clerk	\$1,627,945.96	\$1,684,724.96	3.5%
City Attorney	\$626,262.72	\$496,793.72	-20.7%
City Treasurer	\$374,633.64	\$399,070.00	6.5%
Purchasing	\$162,383.40	\$168,676.40	3.9%
Data Processing	\$902,868.64	\$1,062,845.64	17.7%
Human Resources	\$412,089.72	\$435,308.72	5.6%
Police Services	\$7,964,376.98	\$8,123,263.28	2%
Fire Services	\$7,006,448.48	\$7,452,475.08	6.4%
Public Works	\$6,718,636.12	\$6,998,889.05	4.2%
Engineering	\$5,364,378.20	\$5,824,569.20	8.6%
Planning	\$1,032,485.08	\$1,018,798.08	-1.3%
Parks	\$2,572,167.76	\$2,634,296.76	2.4%
Library	\$65,000.00	\$65,000.00	0%
Cemetery	\$292,722.80	\$312,188.80	6.6%
Total Expenditures:	\$44,195,473.62	\$44,625,840.36	1%

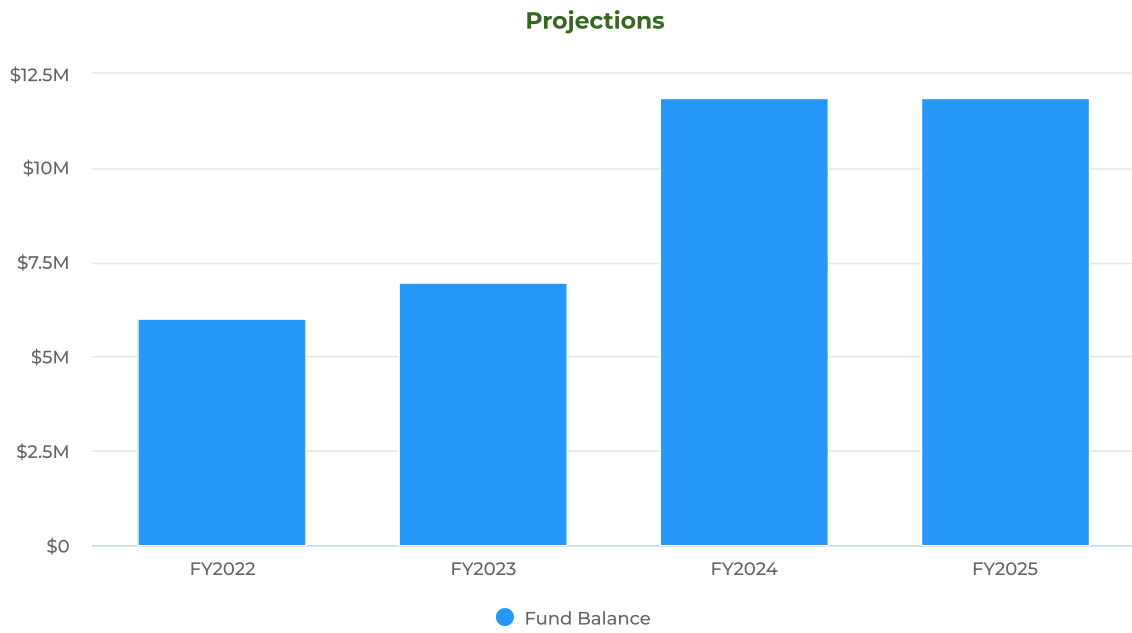
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$30,397,069.92	\$30,634,745.71	0.8%
Operating	\$9,939,770.70	\$10,065,930.65	1.3%
Capital Outlay	\$62,000.00	\$53,653.00	-13.5%
Debt Service	\$55,000.00	\$10,000.00	-81.8%
Transfers	\$3,741,633.00	\$3,861,511.00	3.2%
Total Expense Objects:	\$44,195,473.62	\$44,625,840.36	1%

Fund Balance

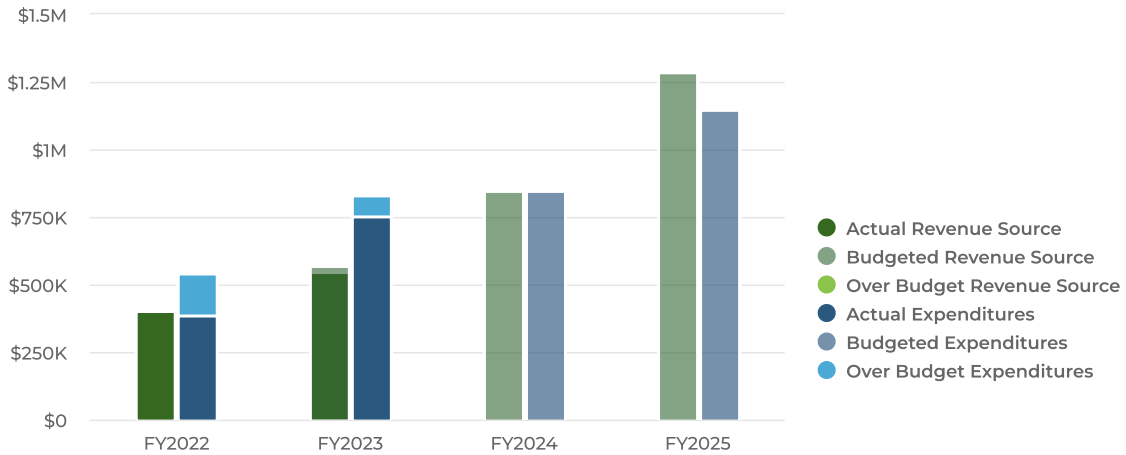




The Muskogee Civic Center, located in the heart of Downtown Muskogee, is a multi-use event center owned and operated by The City of Muskogee. The Muskogee Civic Center provides space for the community to rent for public and private events from small meeting rooms to a 3,000-seat arena.

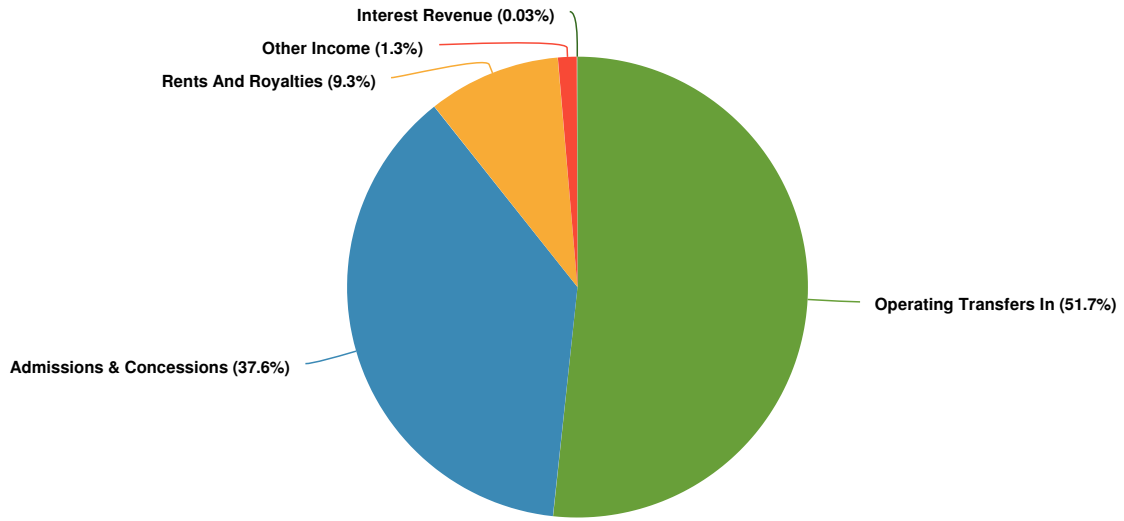
Summary

The City of Muskogee is projecting \$1.29M of revenue in FY2025, which represents a 50.9% increase over the prior year. Budgeted expenditures are projected to increase by 35.2% or \$299.73K to \$1.15M in FY2025.



Revenues by Source

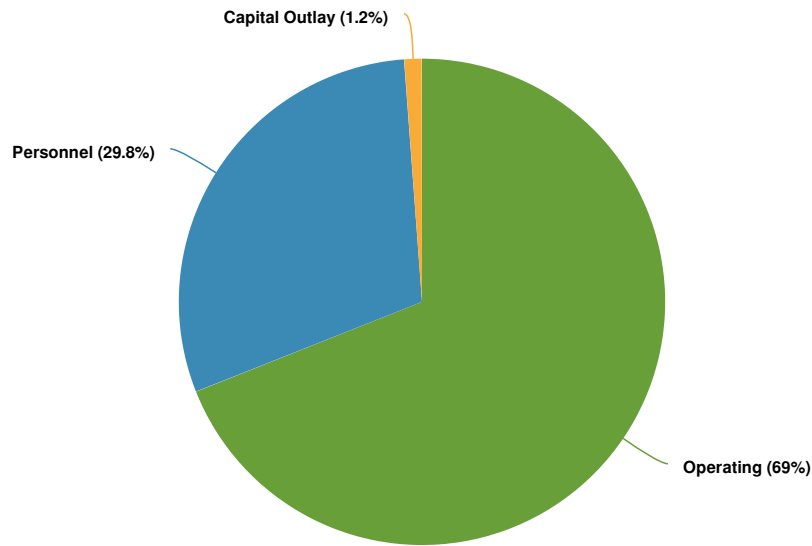
Projected 2025 Revenues by Source



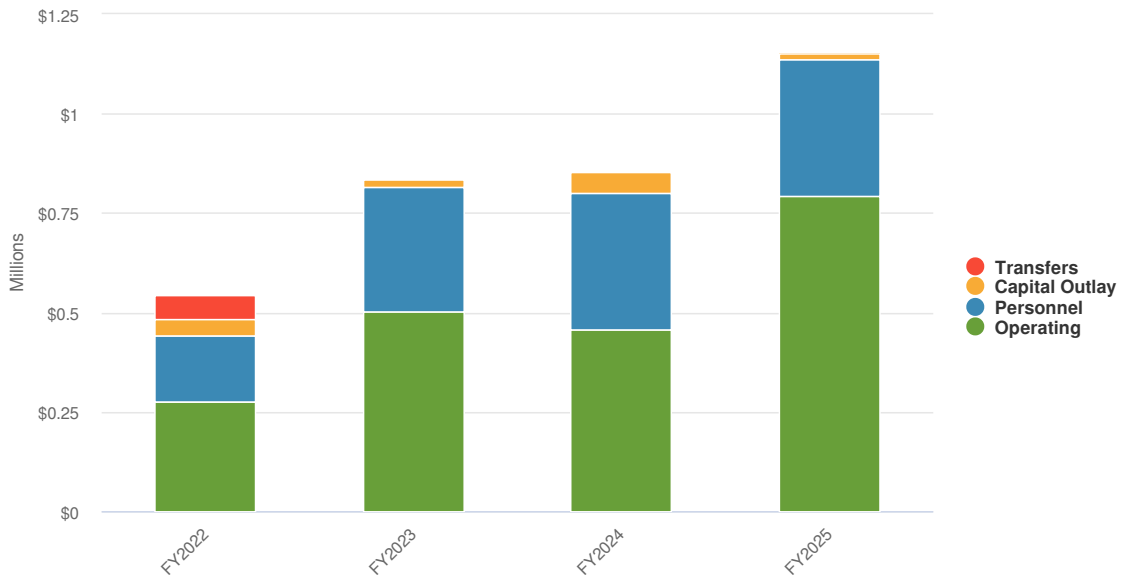
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$200,000.00	\$484,086.00	142%
Interest Revenue	\$200.00	\$400.00	100%
Rents And Royalties	\$120,000.00	\$120,000.00	0%
Other Income	\$182,500.00	\$17,000.00	-90.7%
Operating Transfers In	\$350,000.00	\$665,500.00	90.1%
Total Revenue Source:	\$852,700.00	\$1,286,986.00	50.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



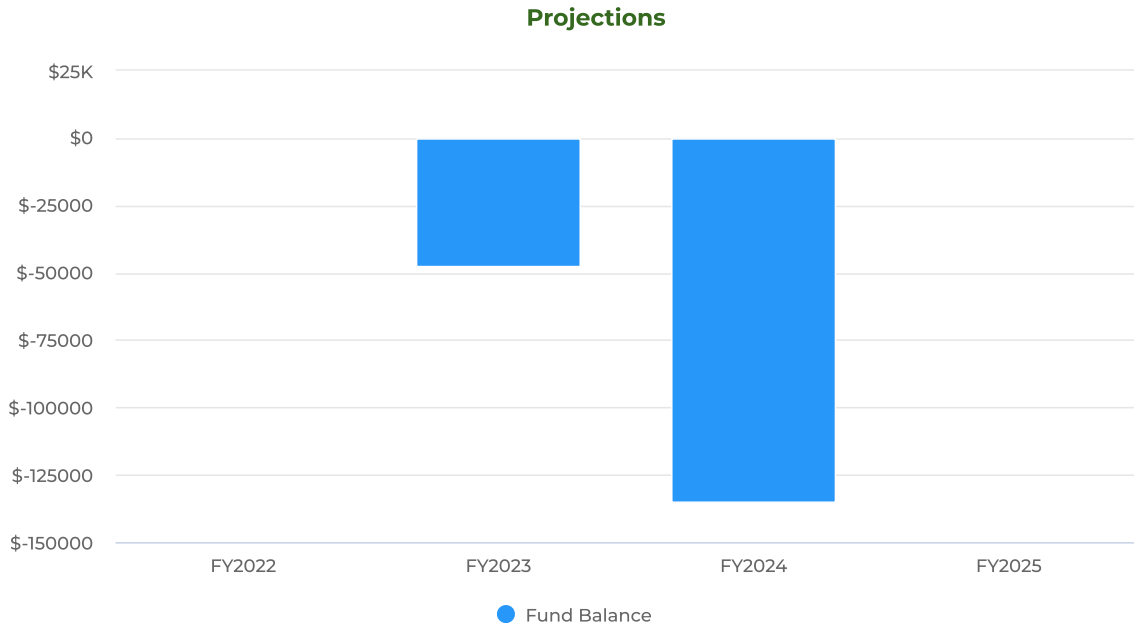
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$343,732.00	\$343,732.00	0%
Operating	\$456,440.00	\$794,670.00	74.1%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$52,000.00	\$13,500.00	-74%
Total Expense Objects:	\$852,172.00	\$1,151,902.00	35.2%

Fund Balance



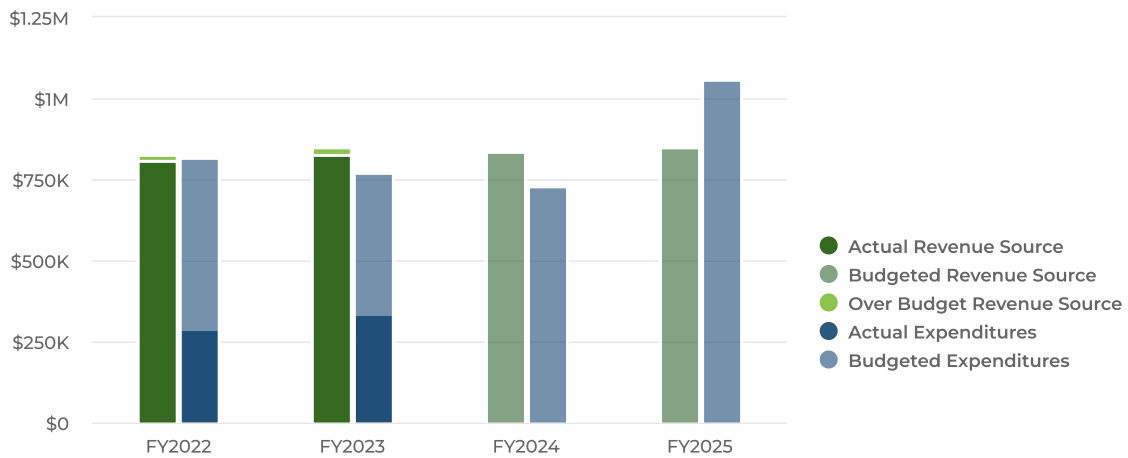


Hatbox Field Enterprise

Hatbox Field Enterprise operates under the direction of the Parks and Recreation Department. The enterprise budget will support operating/utility costs, and maintenance and repairs for the complex.

Summary

The City of Muskogee is projecting \$849.87K of revenue in FY2025, which represents a 1.6% increase over the prior year. Budgeted expenditures are projected to increase by 45.5% or \$332.38K to \$1.06M in FY2025.

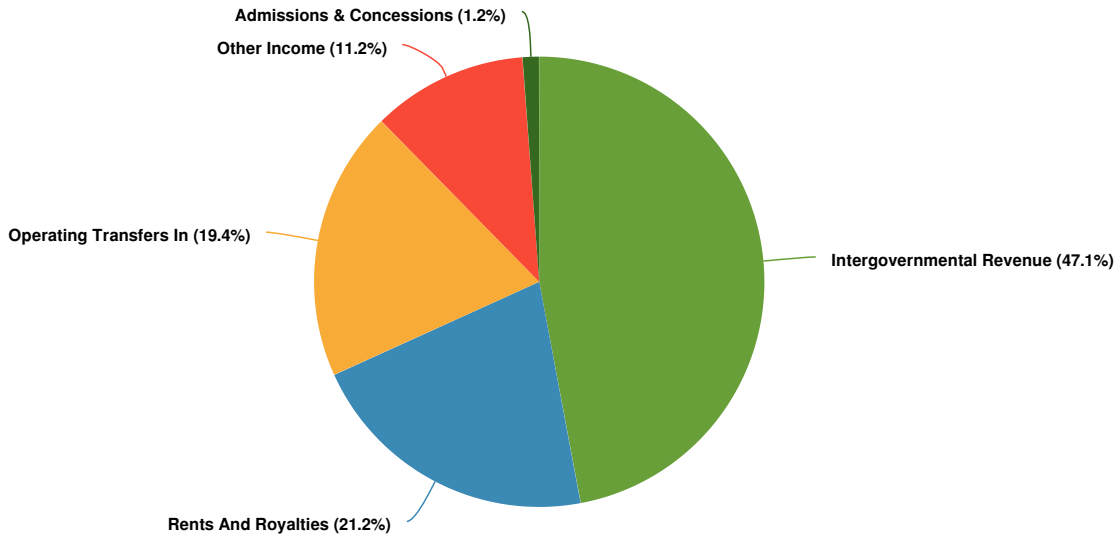


Revenue by Fund

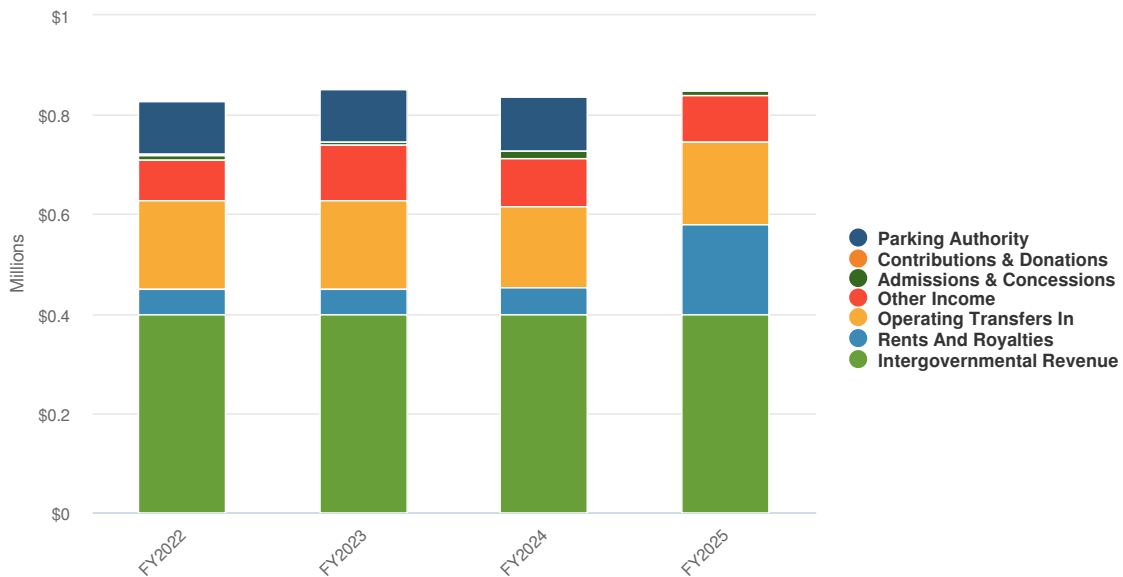
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Hatbox Field Enterprise	\$836,870.00	\$849,870.00	1.6%
Total Hatbox Field Enterprise:	\$836,870.00	\$849,870.00	1.6%

Revenues by Source

Projected 2025 Revenues by Source



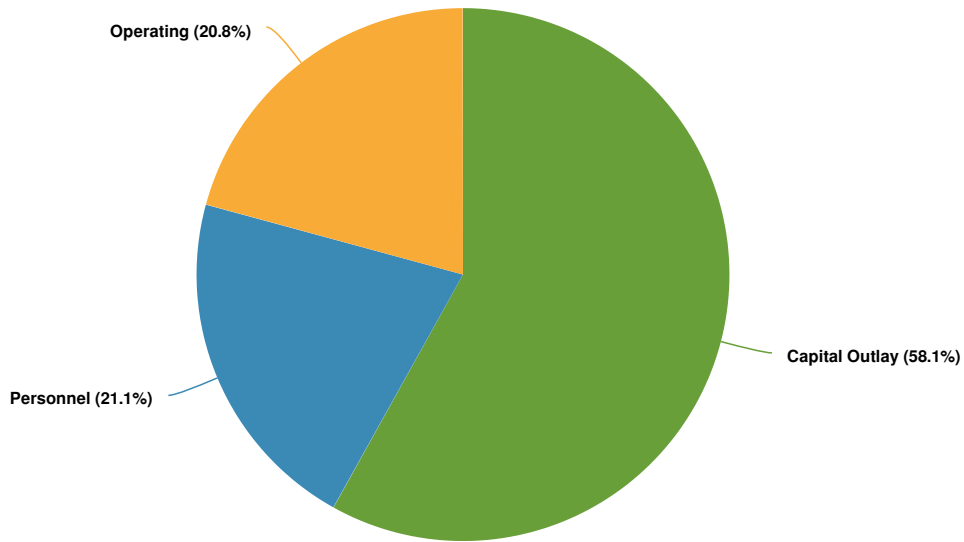
Budgeted and Historical 2025 Revenues by Source



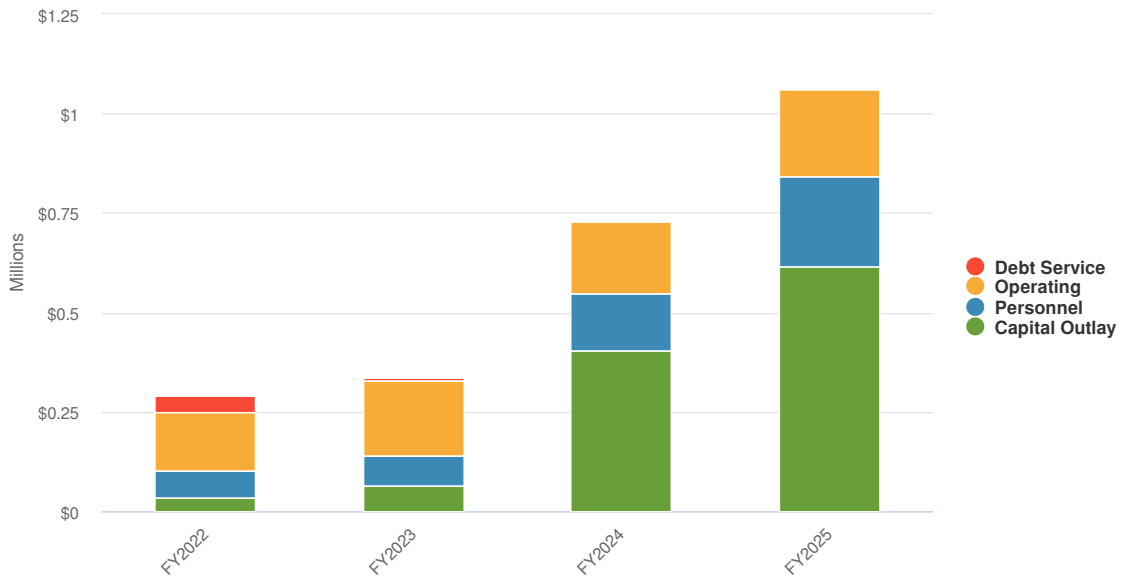
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$400,000.00	\$400,000.00	0%
Parking Authority	\$109,870.00	\$0.00	-100%
Admissions & Concessions	\$15,000.00	\$10,000.00	-33.3%
Rents And Royalties	\$52,000.00	\$179,870.00	245.9%
Other Income	\$95,000.00	\$95,000.00	0%
Operating Transfers In	\$165,000.00	\$165,000.00	0%
Total Revenue Source:	\$836,870.00	\$849,870.00	1.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



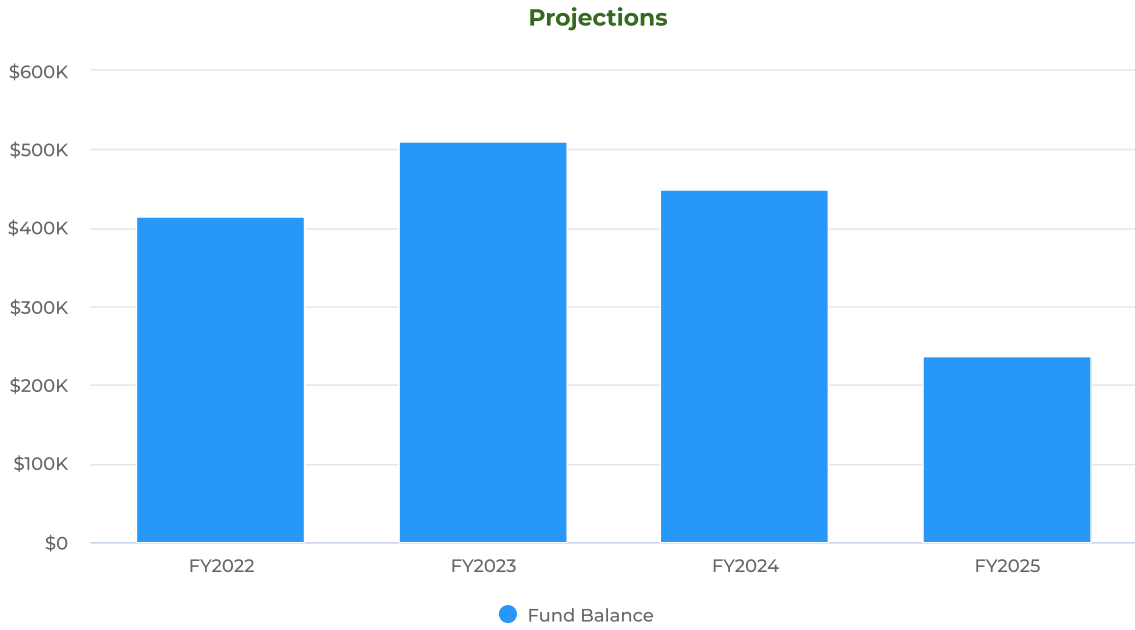
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$143,210.35	\$224,595.00	56.8%
Operating	\$181,550.00	\$220,550.00	21.5%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$405,000.00	\$617,000.00	52.3%
Total Expense Objects:	\$729,760.35	\$1,062,145.00	45.5%

Fund Balance





Hatbox Sports Complex

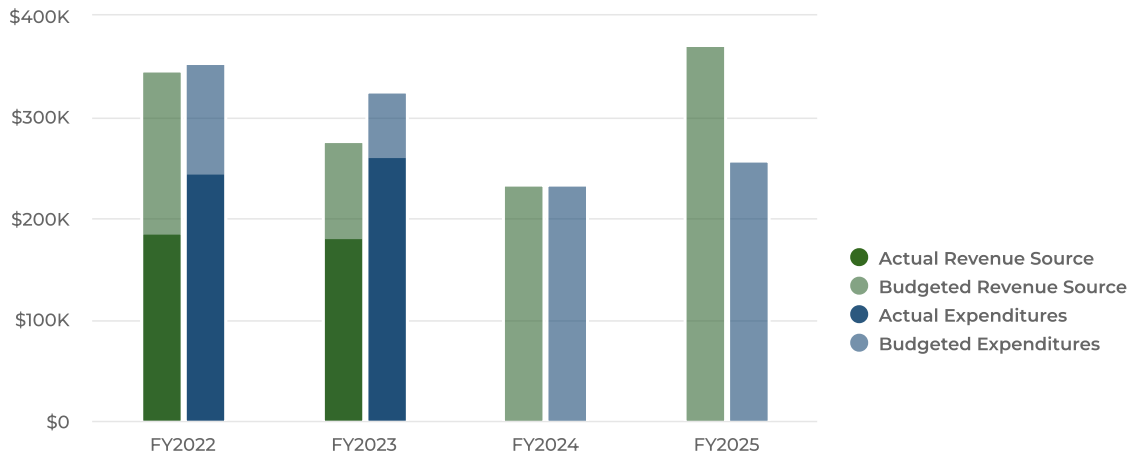
This 60-acre site was formerly a historic airport that has seen the likes of such people as Charles Lindbergh and Amelia Earhart. Newly expanded and developed over the last several years, this complex is home to many sports leagues, tournaments, and individual users, and includes the following areas:

- Baseball - 10 lighted baseball fields
- Softball - 8 lighted softball fields (youth and adult)
- Football - 2 lighted football fields
- Soccer - 13 soccer fields
- Multi-purpose Activity Trail- 3.1 mile Centennial Trail

Love Hatbox Sports Complex operation includes a full-time Sports and Events Coordinator, 30+ seasonal concessions and field maintenance staff, contract umpires for leagues, facility updates and improvements, repairs and annual field maintenance.

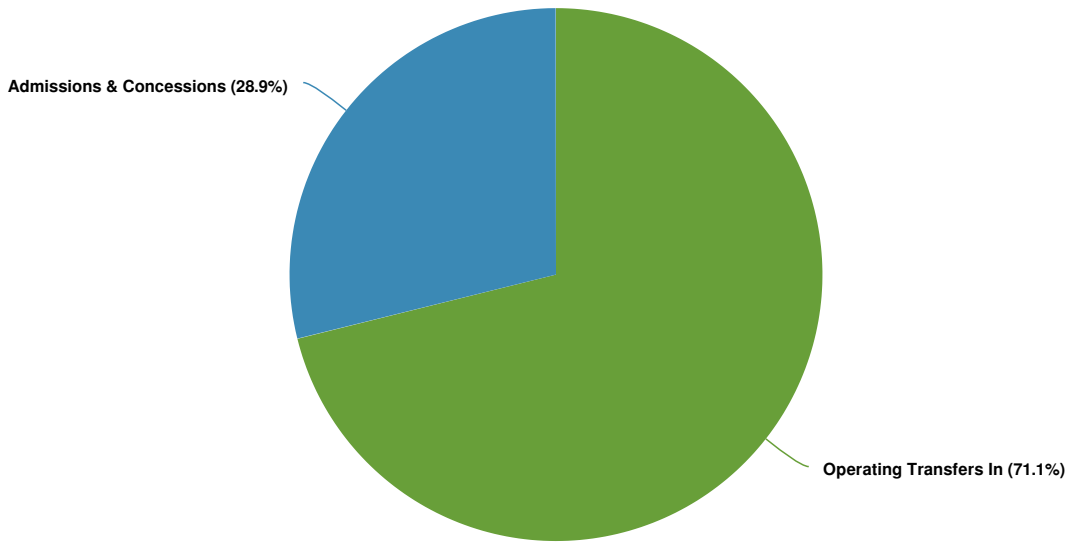
Summary

The City of Muskogee is projecting \$372.5K of revenue in FY2025, which represents a 58.8% increase over the prior year. Budgeted expenditures are projected to increase by 10.0% or \$23.3K to \$257.15K in FY2025.

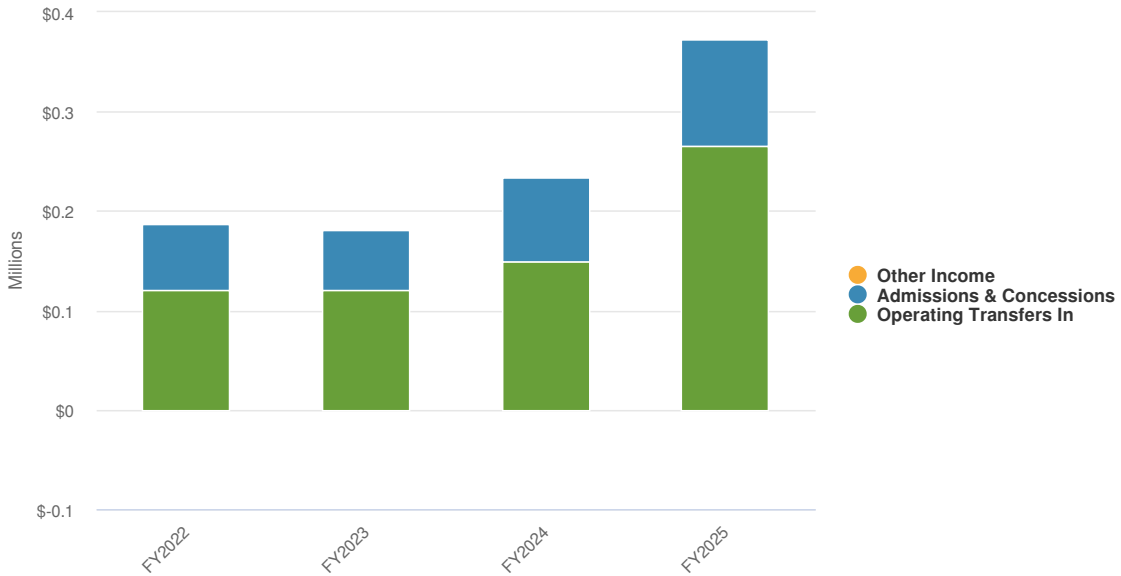


Revenues by Source

Projected 2025 Revenues by Source



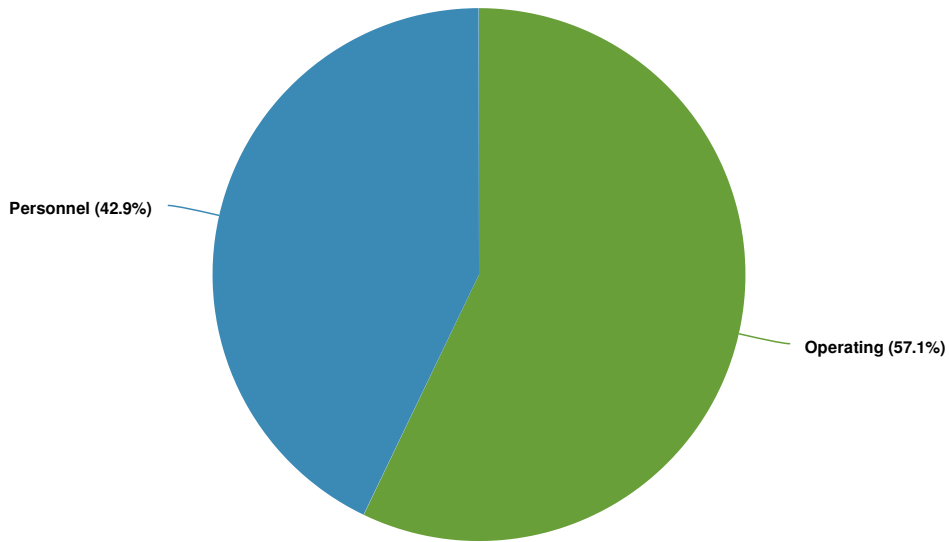
Budgeted and Historical 2025 Revenues by Source



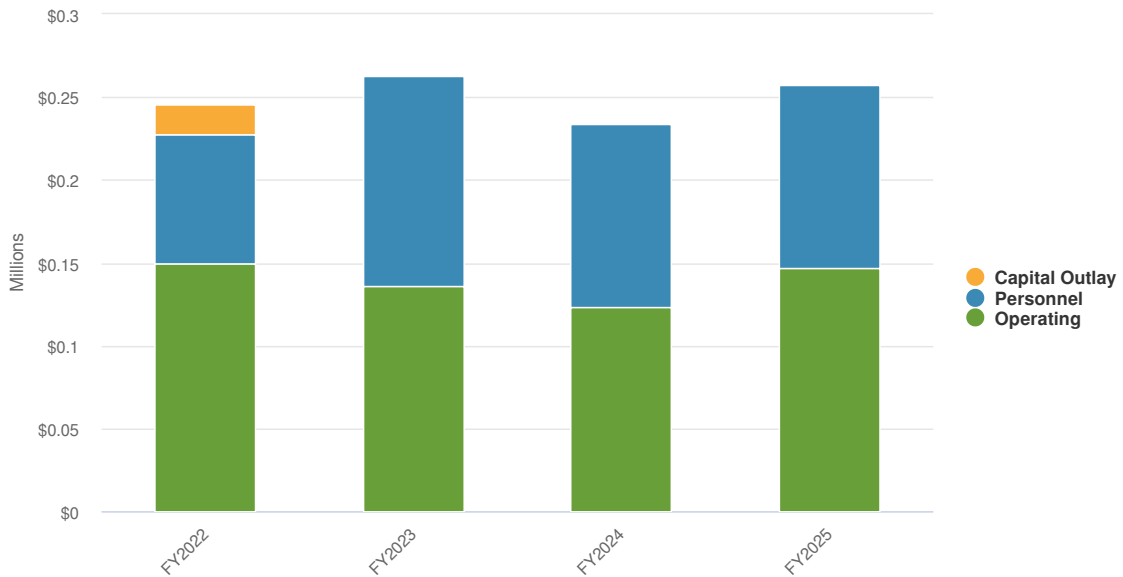
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$84,500.00	\$107,500.00	27.2%
Operating Transfers In	\$150,000.00	\$265,000.00	76.7%
Total Revenue Source:	\$234,500.00	\$372,500.00	58.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



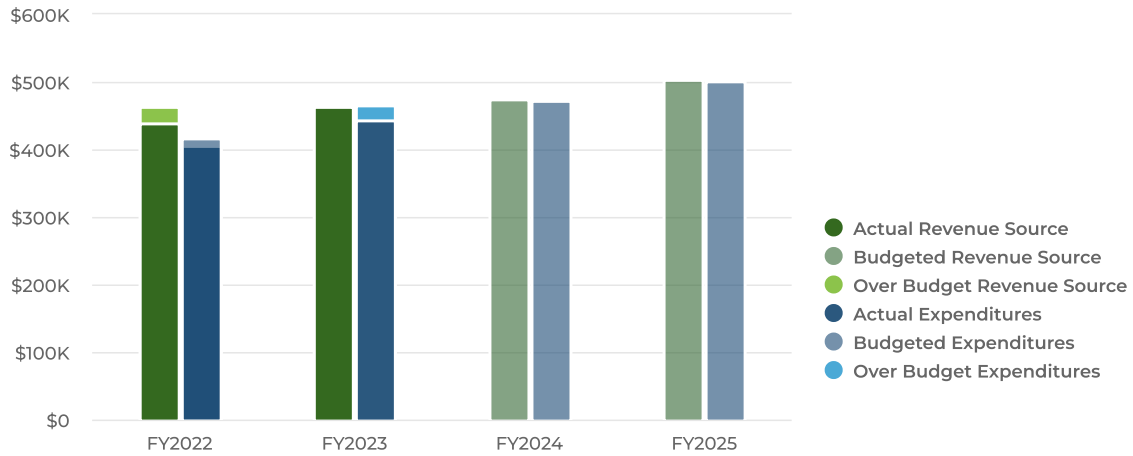
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$110,251.00	\$110,251.00	0%
Operating	\$123,600.00	\$146,900.00	18.9%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$233,851.00	\$257,151.00	10%



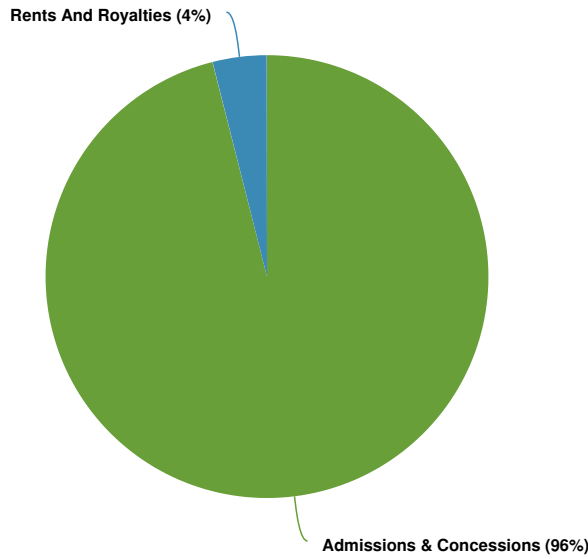
Summary

The City of Muskogee is projecting \$505K of revenue in FY2025, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 6.1% or \$29K to \$502.21K in FY2025.

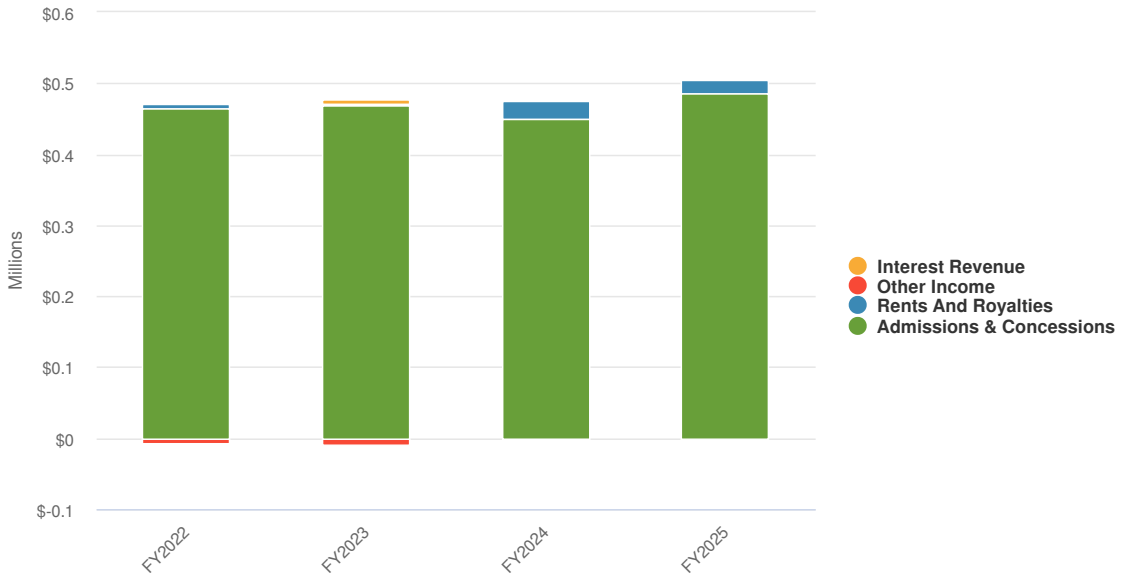


Revenues by Source

Projected 2025 Revenues by Source



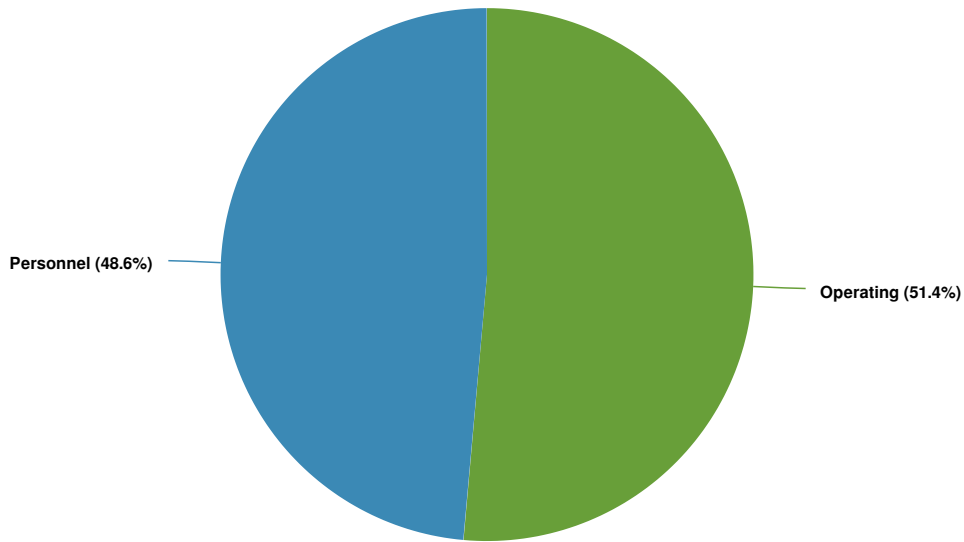
Budgeted and Historical 2025 Revenues by Source



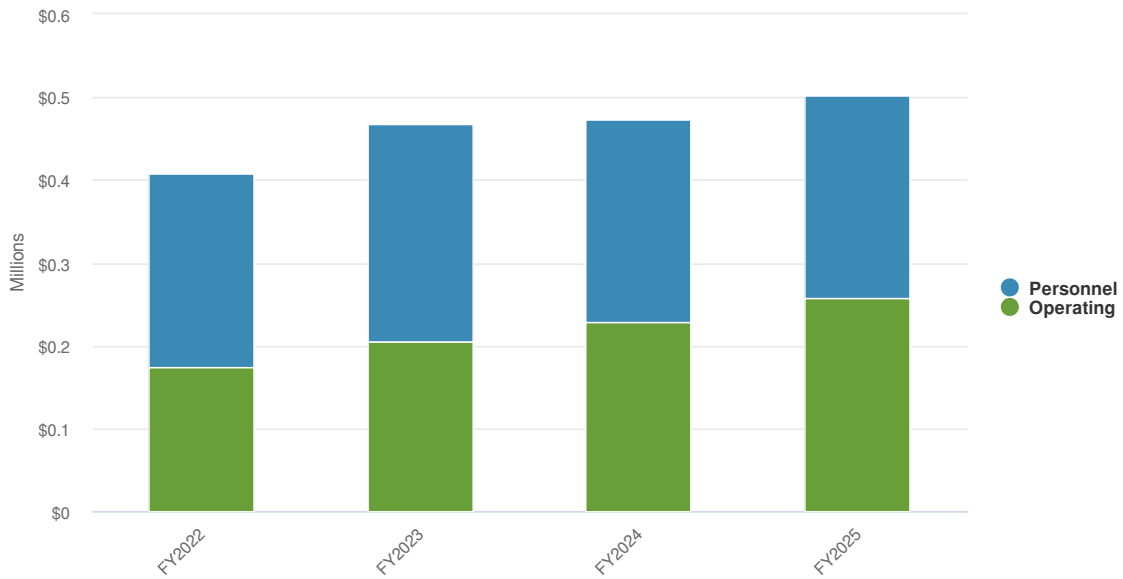
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$450,000.00	\$485,000.00	7.8%
Rents And Royalties	\$25,000.00	\$20,000.00	-20%
Total Revenue Source:	\$475,000.00	\$505,000.00	6.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



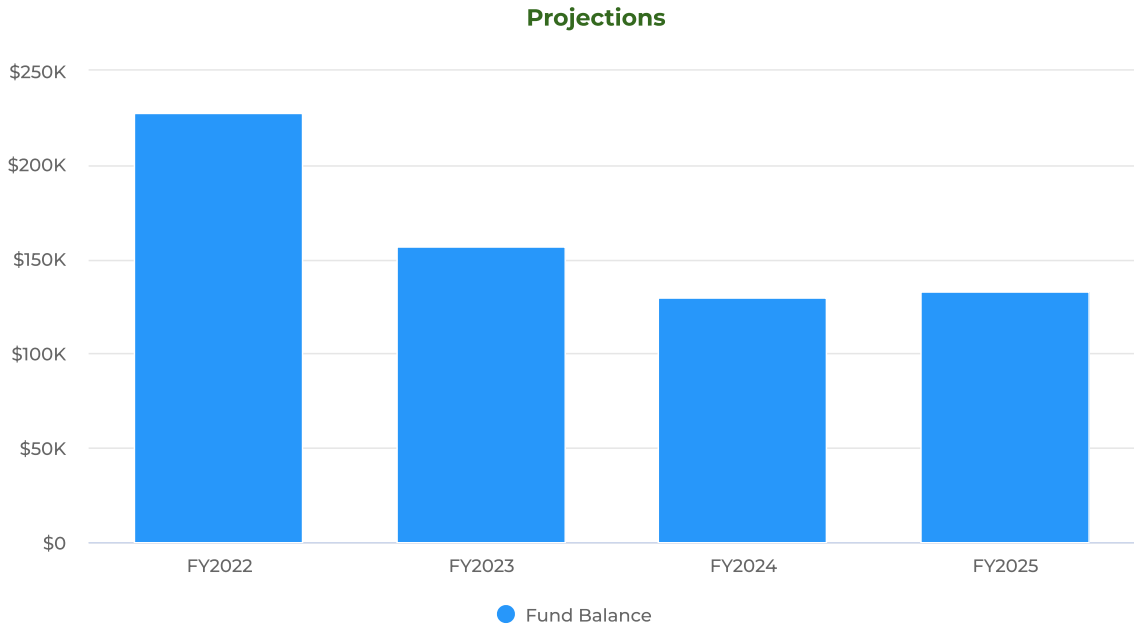
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$244,958.00	\$243,958.00	-0.4%
Operating	\$228,250.00	\$258,250.00	13.1%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$473,208.00	\$502,208.00	6.1%

Fund Balance





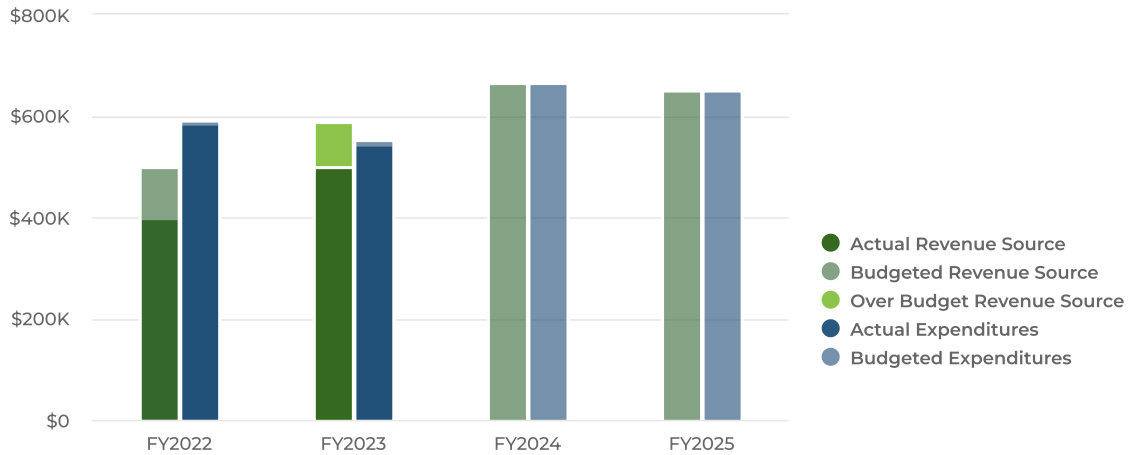
Swim And Fitness Center

The Muskogee Swim & Fitness Center has an estimated 1,500 members, offering an array of exercise equipment, a variety of land and aquatic group exercise classes, lap swimming, recreational and competitive swimming programs. The 20,000 sq. ft. facility includes the following programs:

- Cardio/Strength/Stretch The 3570 sq. ft. Fitness Center includes state-of-the-art cardiovascular and weight training equipment.
- Aerobic Center This is an 1100 sq. ft. studio offering a variety of group exercise classes.
- Aquatic Center This 6-lane, 25-meter multi-use swimming pool offers year-round programs for individuals of all ages. Lap swimming, aquatic exercise classes, and a youth recreational and competitive swim team are just a few of the programs available. A Learn to Swim program offers year round swim lessons for all ages. American Red Cross Lifeguard Training and Water Safety Instructor certification classes are held annually for individuals age 15 and older.

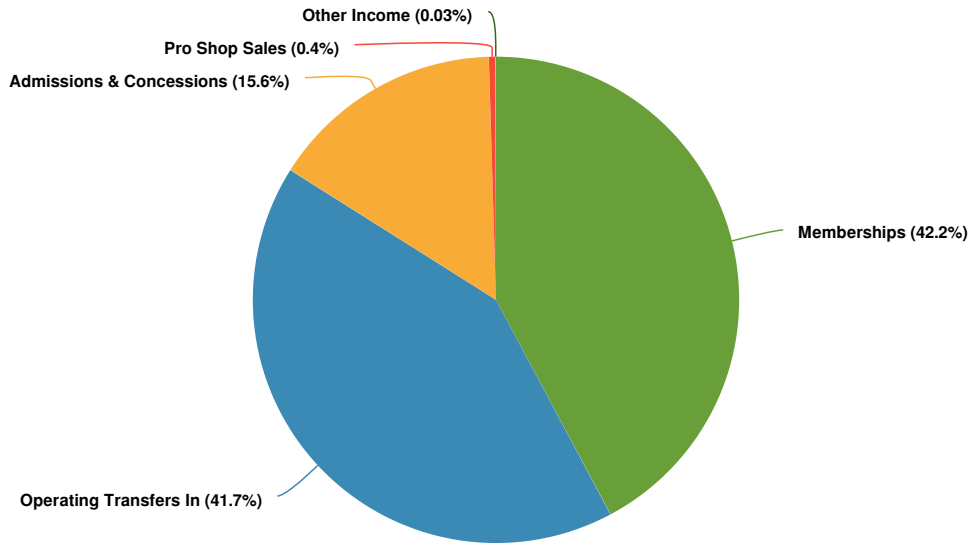
Summary

The City of Muskogee is projecting \$651.5K of revenue in FY2025, which represents a 2.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.1% or \$14.19K to \$651.18K in FY2025.

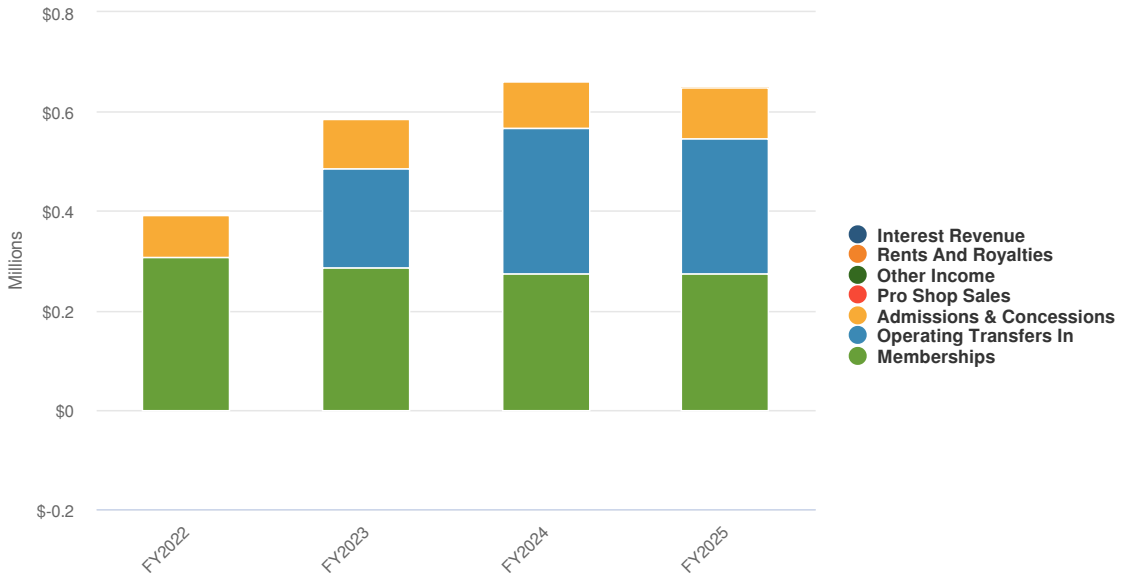


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

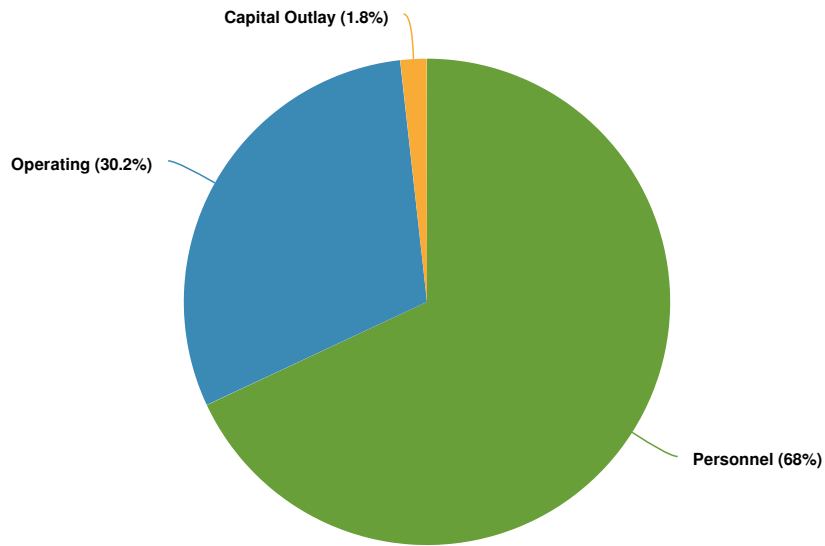


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$96,500.00	\$101,500.00	5.2%
Pro Shop Sales	\$2,800.00	\$2,800.00	0%
Memberships	\$275,000.00	\$275,000.00	0%
Other Income	\$200.00	\$200.00	0%

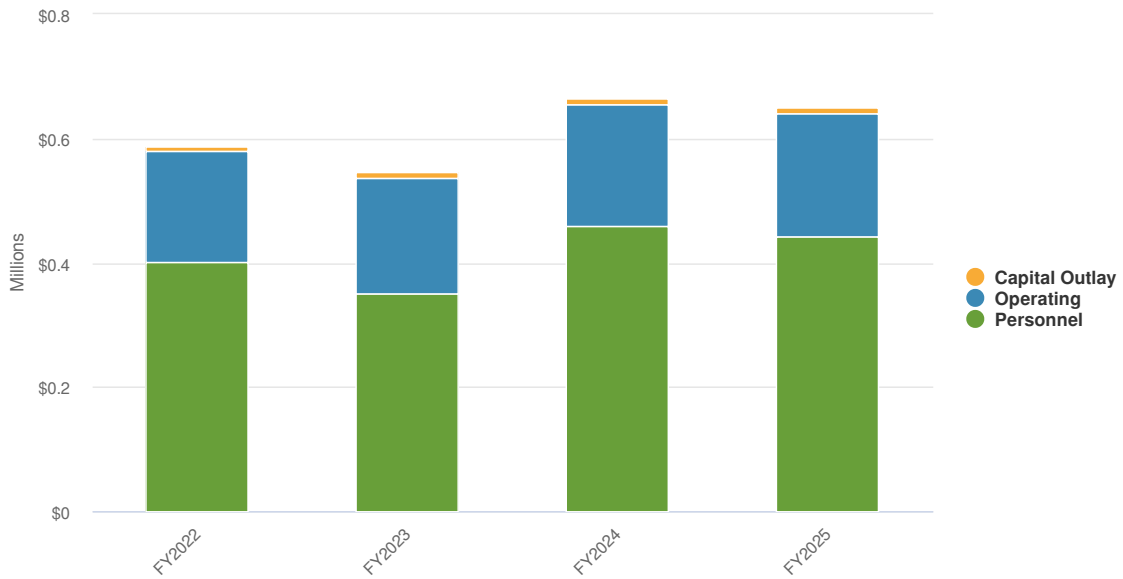
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating Transfers In	\$291,000.00	\$272,000.00	-6.5%
Total Revenue Source:	\$665,500.00	\$651,500.00	-2.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$458,739.15	\$443,000.00	-3.4%
Operating	\$195,165.00	\$196,715.00	0.8%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$11,469.12	\$11,469.12	0%
Total Expense Objects:	\$665,373.27	\$651,184.12	-2.1%

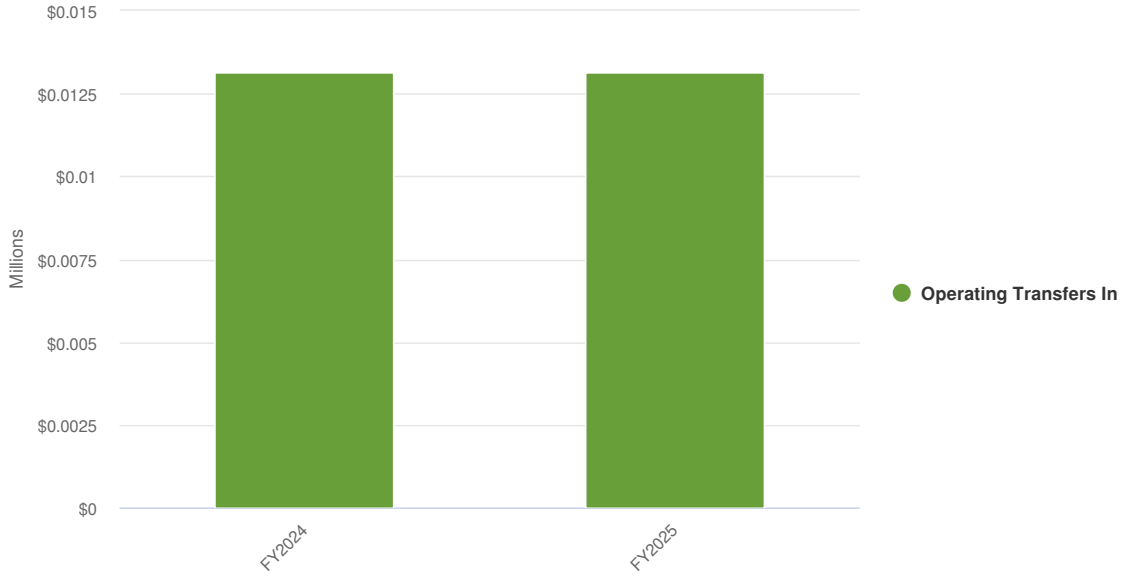
Summary

The City of Muskogee is projecting \$13.13K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$13.13K in FY2025.



Revenues by Source

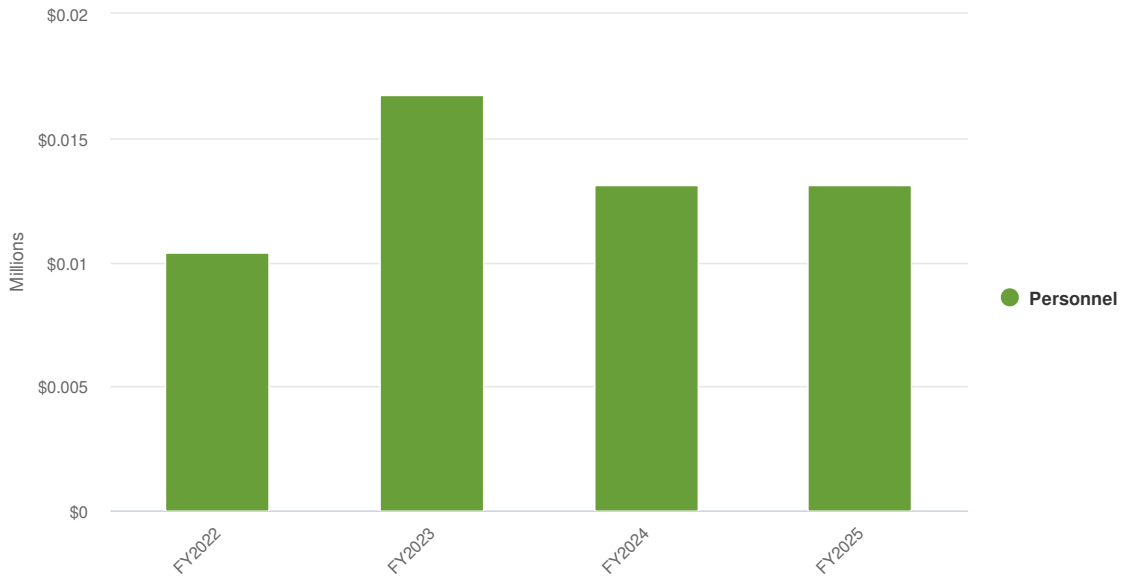
Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Operating Transfers In	\$13,133.00	\$13,133.00	0%
Total Revenue Source:	\$13,133.00	\$13,133.00	0%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

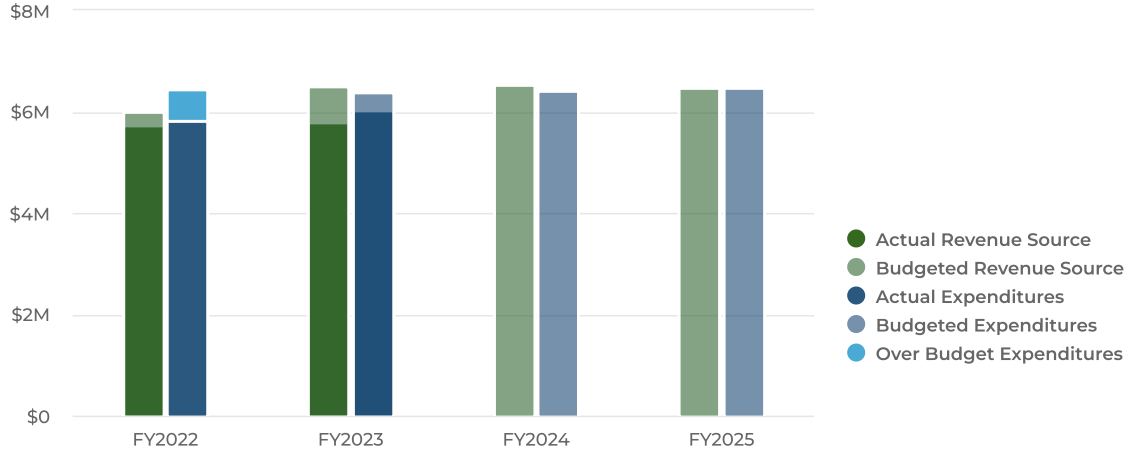


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$13,133.00	\$13,133.00	0%
Total Expense Objects:	\$13,133.00	\$13,133.00	0%

The Employee Health Insurance Fund, an internal services fund, provides revenue to fund group health insurance benefits for City employees. This fund is funded by the portion of the revenues from a 0.75% permanent sales tax approved in 2004 and from contributions by both the City and employees.

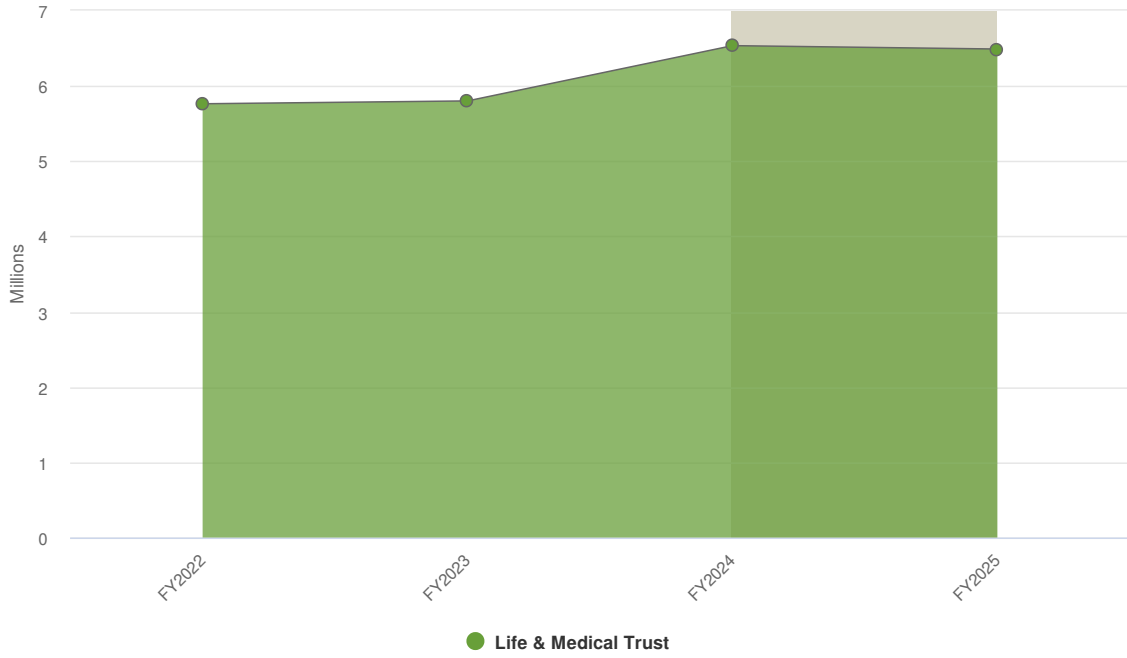
Summary

The City of Muskogee is projecting \$6.49M of revenue in FY2025, which represents a 0.7% decrease over the prior year. Budgeted expenditures are projected to increase by 0.8% or \$51.36K to \$6.49M in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

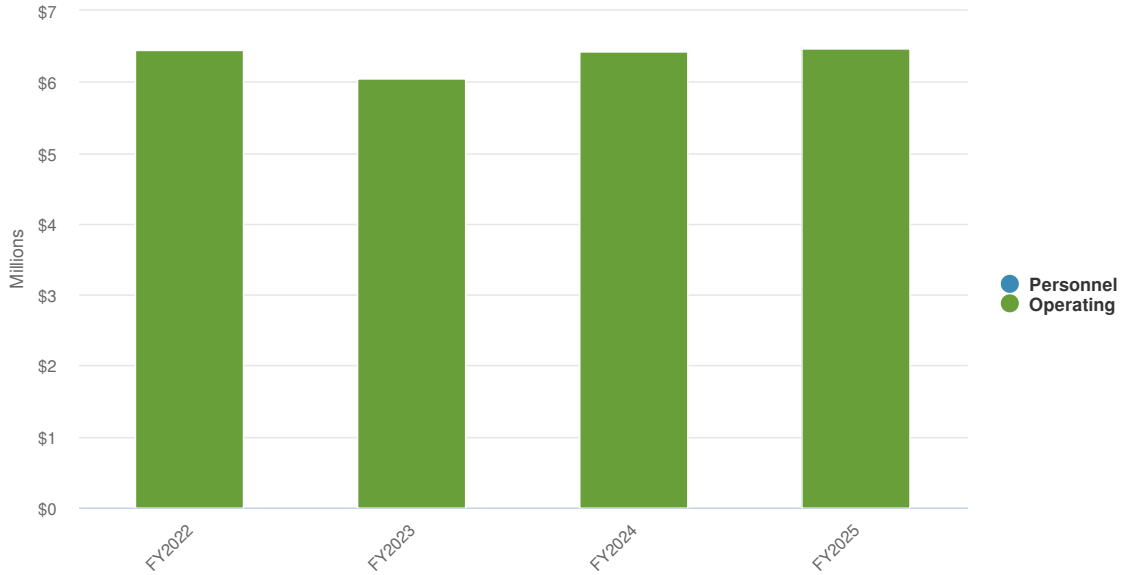


Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Life & Medical Trust	\$6,534,958.82	\$6,490,000.00	-0.7%
Total Life & Medical Trust:	\$6,534,958.82	\$6,490,000.00	-0.7%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

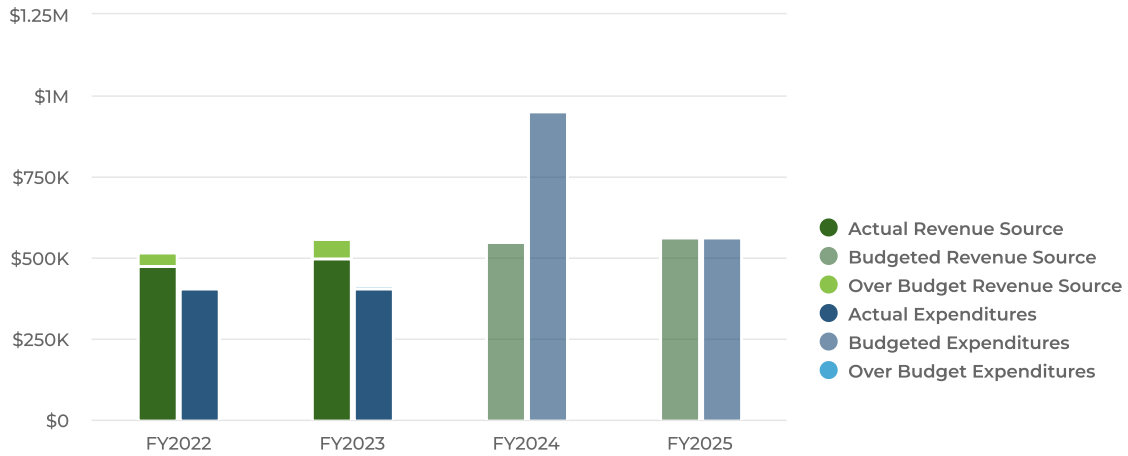


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$11,000.00	\$11,000.00	0%
Operating	\$6,427,637.60	\$6,479,000.00	0.8%
Total Expense Objects:	\$6,438,637.60	\$6,490,000.00	0.8%

The Sales Tax Employee Benefits fund provides revenue to fund health insurance benefits for City employees. This is primarily funded by 10% of the revenue from a 0.75% permanent sales tax approved in 2004.

Summary

The City of Muskogee is projecting \$564.13K of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to decrease by 40.8% or \$388.27K to \$564.13K in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$552,403.00	\$564,130.00	2.1%
Total Revenue Source:	\$552,403.00	\$564,130.00	2.1%

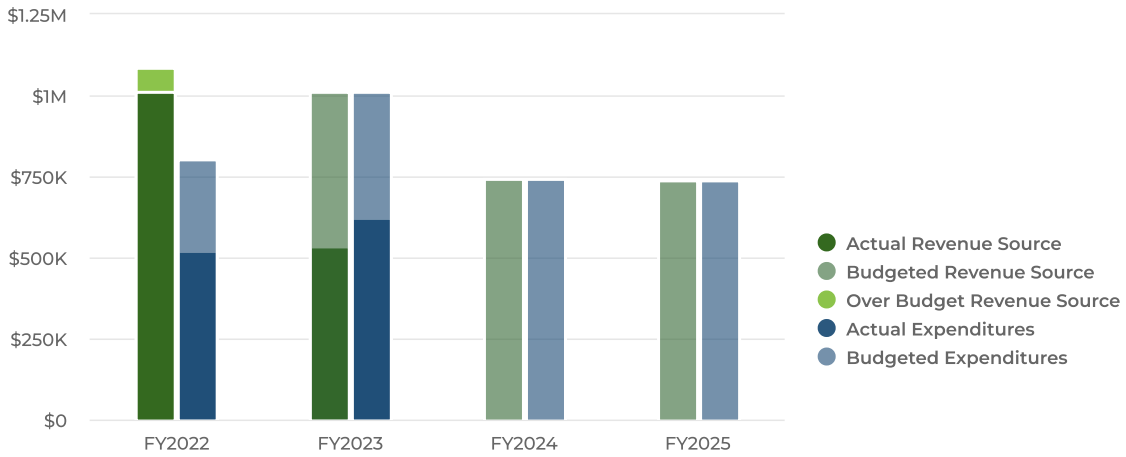
Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Transfers	\$952,403.00	\$564,130.00	-40.8%
Total Expense Objects:	\$952,403.00	\$564,130.00	-40.8%

This fund, an internal services fund, provides revenue to fund group workers compensation insurance benefits for the City employees. This is primarily funded by transfers from the General Fund.

Summary

The City of Muskogee is projecting \$740K of revenue in FY2025, which represents a 0.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.7% or \$5.21K to \$740K in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Other Income	\$20,000.00	\$0.00	-100%
Operating Transfers In	\$725,206.00	\$740,000.00	2%
Total Revenue Source:	\$745,206.00	\$740,000.00	-0.7%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$745,206.42	\$740,000.00	-0.7%
Total Expense Objects:	\$745,206.42	\$740,000.00	-0.7%

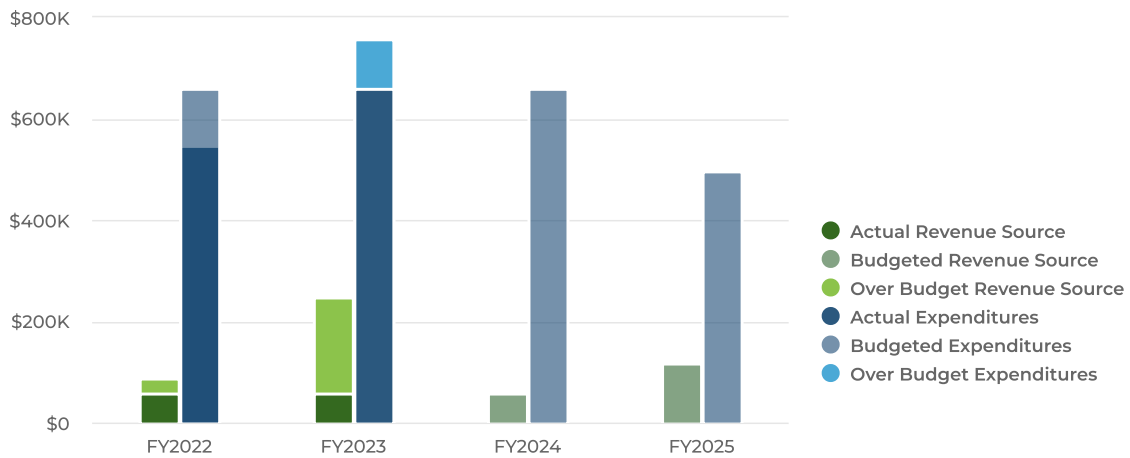


2014 Sewer Rehabilitation

The 2014 Capital Improvement Fund provides revenue to fund the major capital improvements for City departments. The fund is funded by a 0.32% sales tax approved in 2014 to continue until 2019. This is expired.

Summary

The City of Muskogee is projecting \$120K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 24.8% or \$164.37K to \$497.63K in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Interest Revenue	\$60,000.00	\$120,000.00	100%
Total Revenue Source:	\$60,000.00	\$120,000.00	100%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Transfers	\$662,000.00	\$497,632.00	-24.8%
Total Expense Objects:	\$662,000.00	\$497,632.00	-24.8%

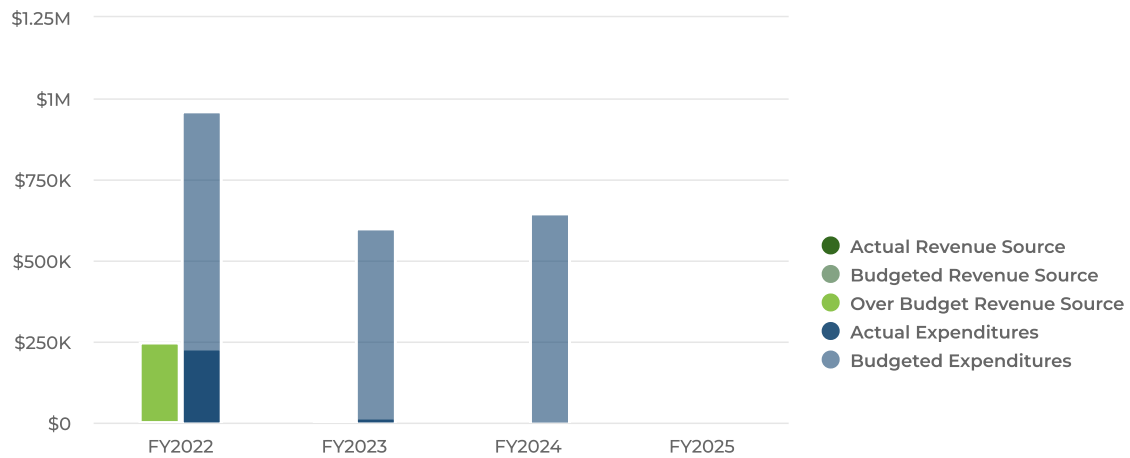


2014 Capital Improvements

The 2014 Capital Improvement fund provides revenue to fund the major capital improvements for City departments. The fund is funded by a .18% sales tax approved in 2014 to continue until 2019. This is expired.

Summary

The City of Muskogee is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$650K to \$0 in FY2025.



Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$650,000.00	\$0.00	-100%
Total Expense Objects:	\$650,000.00	\$0.00	-100%

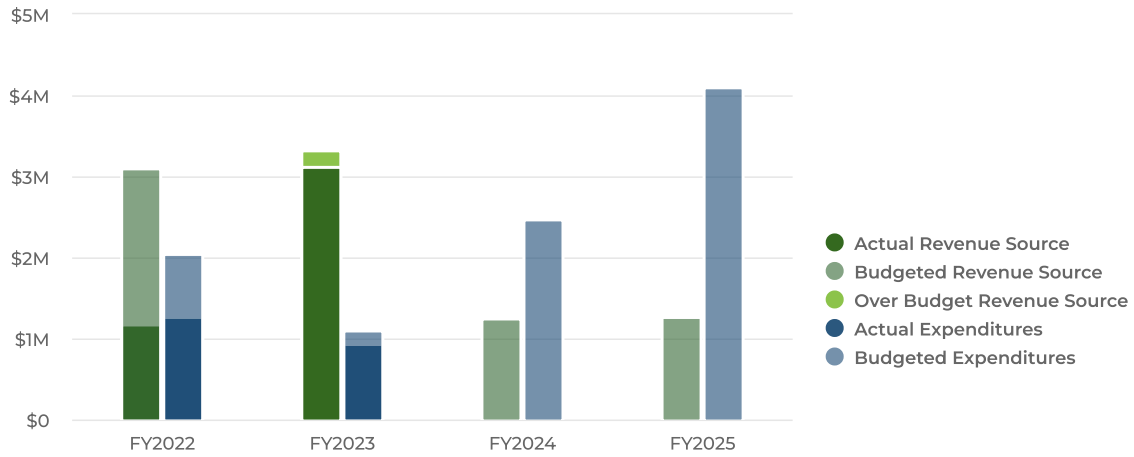


2019 Capital Improvements

The 2019 Capital Improvement fund will provide revenue to fund major capital improvement projects for the City. The fund is funded by a 0.17% sales tax approved in 2019 to continue until 2025.

Summary

The City of Muskogee is projecting \$1.28M of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to increase by 65.9% or \$1.63M to \$4.11M in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$1,252,114.00	\$1,278,695.00	2.1%
Total Revenue Source:	\$1,252,114.00	\$1,278,695.00	2.1%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$2,204,933.00	\$3,335,869.00	51.3%
Debt Service	\$100,000.00	\$0.00	-100%
Transfers	\$172,800.00	\$774,600.00	348.3%
Total Expense Objects:	\$2,477,733.00	\$4,110,469.00	65.9%

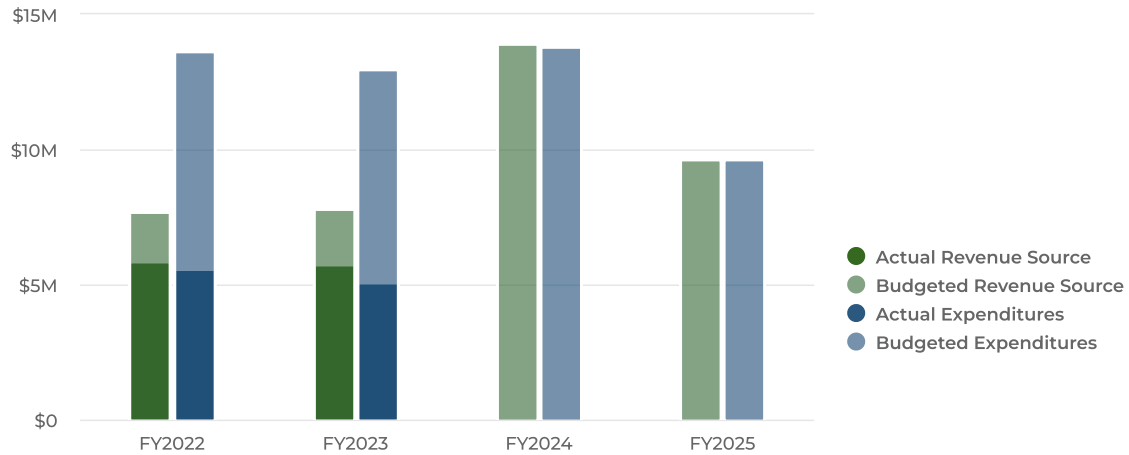


2019 Street Improvements

The 2019 Capital Improvement fund will provide revenue to maintain and improve residential streets; maintain and improve collector streets in residential areas; and replacement of traffic signals. The fund is funded by a .33% sales tax approved in 2019 to continue until 2025. A City of Muskogee Foundation matching grant for this tax is also extended through this fund.

Summary

The City of Muskogee is projecting \$9.68M of revenue in FY2025, which represents a 30.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 30.2% or \$4.18M to \$9.66M in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$2,430,574.00	\$2,482,173.00	2.1%
Intergovernmental Revenue	\$2,000,000.00	\$2,000,000.00	0%
Other Income	\$9,500,000.00	\$5,200,000.00	-45.3%
Total Revenue Source:	\$13,930,574.00	\$9,682,173.00	-30.5%

Expenditures by Expense Type

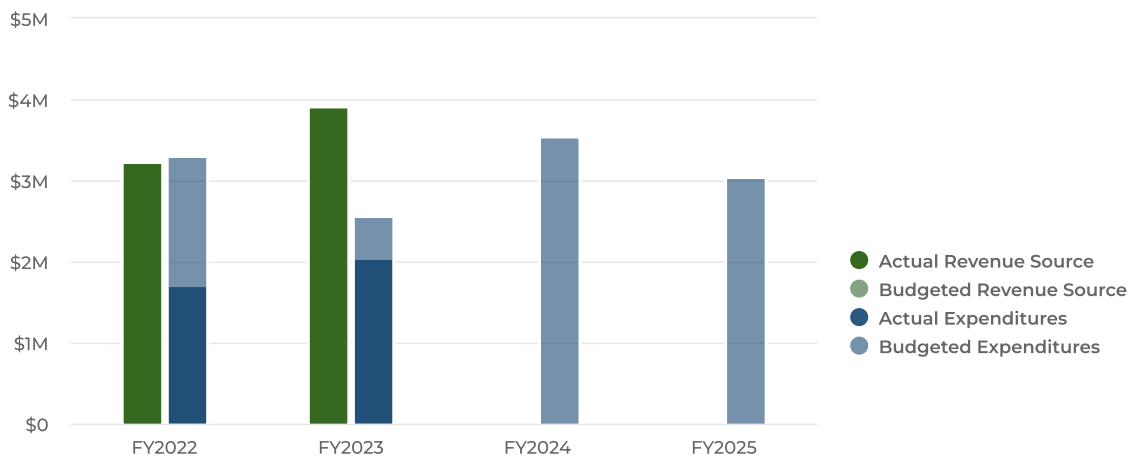
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$9,500,000.00	\$5,265,000.00	-44.6%
Transfers	\$4,347,528.00	\$4,397,600.00	1.2%
Total Expense Objects:	\$13,847,528.00	\$9,662,600.00	-30.2%



American Rescue Fund

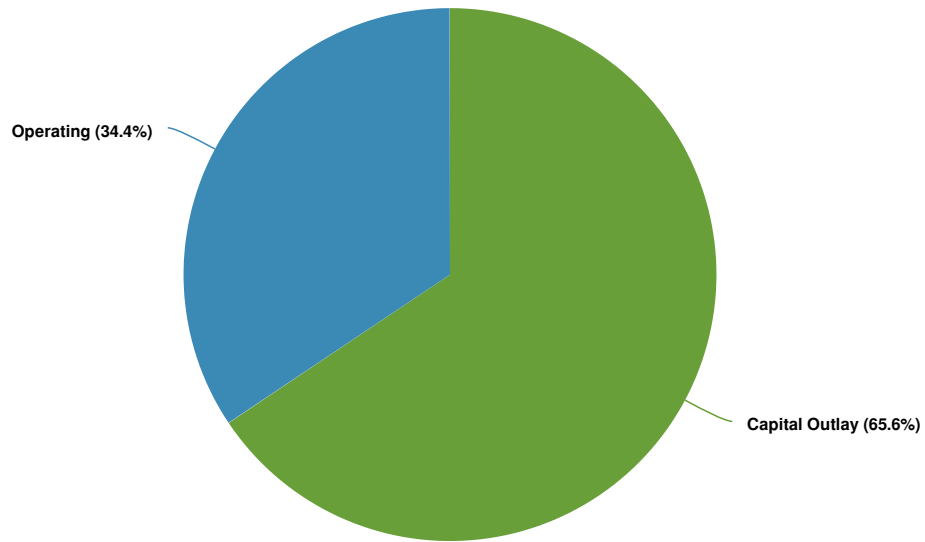
The American Rescue Plan Act (ARPA) established the Local Fiscal Recovery Fund. The Coronavirus State and Local Fiscal Recovery Fund provides money to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. Every county and municipality in Oklahoma has been allotted ARPA funds from the State and local Fiscal Recovery fund. Counties and Metropolitan cities (Entitlement Cities) with a population over 50,000 were granted their share of the money directly from the Federal government. The Federal government does not have the information on file for local governments with a population under 50,000, known as Non-Entitlement Units. (NEU's). The ARPA rules require the State of Oklahoma to distribute the Fiscal Recovery Funds to NEU's based on population. Oklahoma received the ARPA funds for NEU's in August of 2020.

Summary



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$0.00	\$1,050,000.00	N/A
Capital Outlay	\$3,554,932.10	\$2,003,950.61	-43.6%
Total Expense Objects:	\$3,554,932.10	\$3,053,950.61	-14.1%

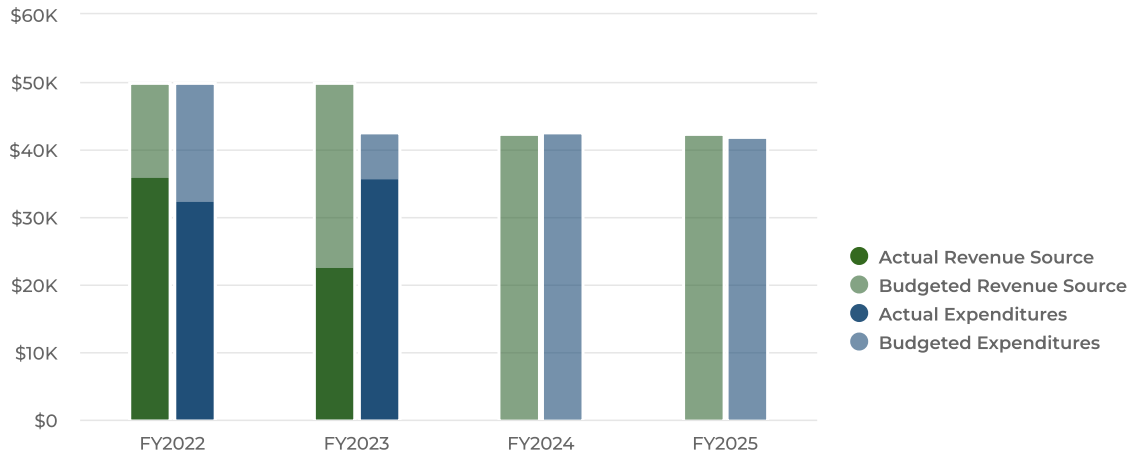


Animal Adoption Fees

This fund is from fees collected for adoption of animals from the shelter and donations to help cover the cost of spay and neutering.

Summary

The City of Muskogee is projecting \$42.5K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 1.3% or \$561 to \$42K in FY2025.



Revenues by Source

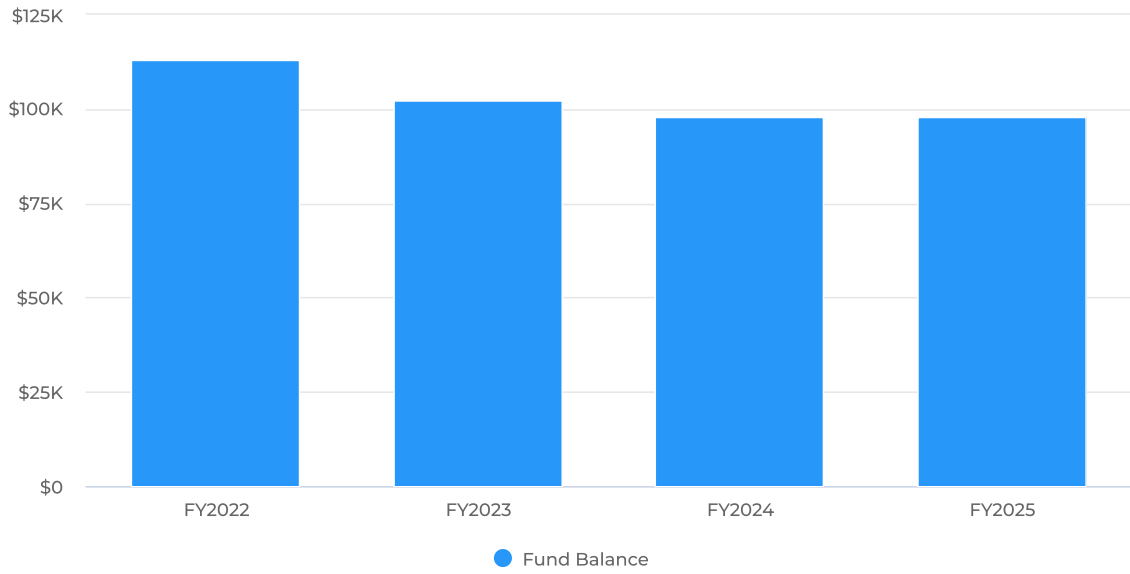
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Other Income	\$22,500.00	\$22,500.00	0%
Operating Transfers In	\$20,000.00	\$20,000.00	0%
Total Revenue Source:	\$42,500.00	\$42,500.00	0%

Expenditures by Fund

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Animal Adoption Fees	\$42,561.00	\$42,000.00	-1.3%
Total Animal Adoption Fees:	\$42,561.00	\$42,000.00	-1.3%

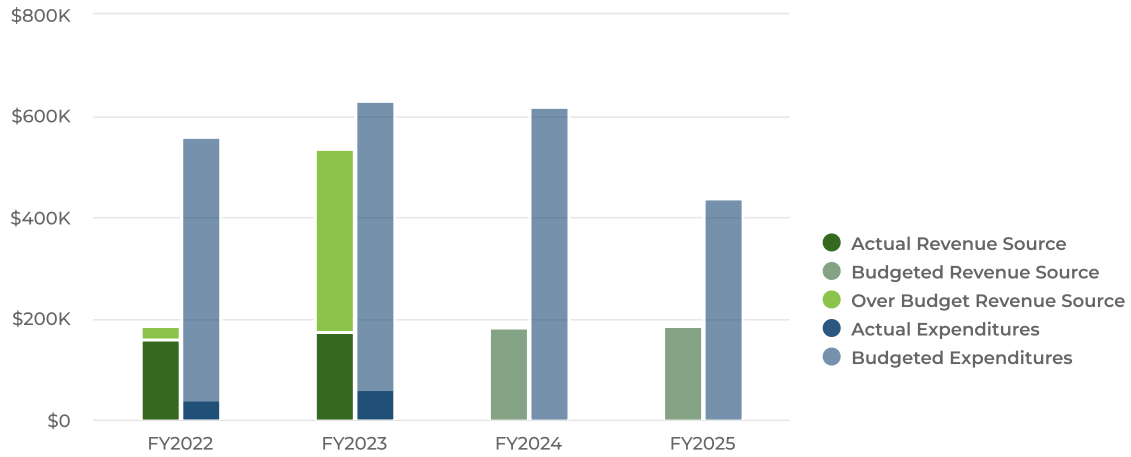
Fund Balance

Projections



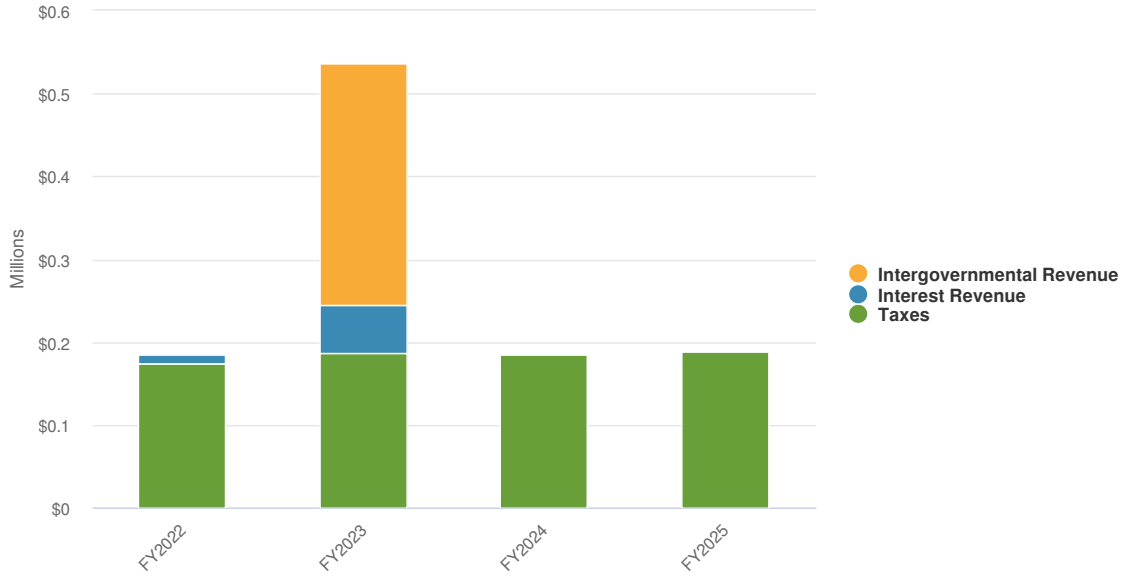
Summary

The City of Muskogee is projecting \$188.04K of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to decrease by 29.1% or \$180K to \$437.78K in FY2025.



Revenues by Source

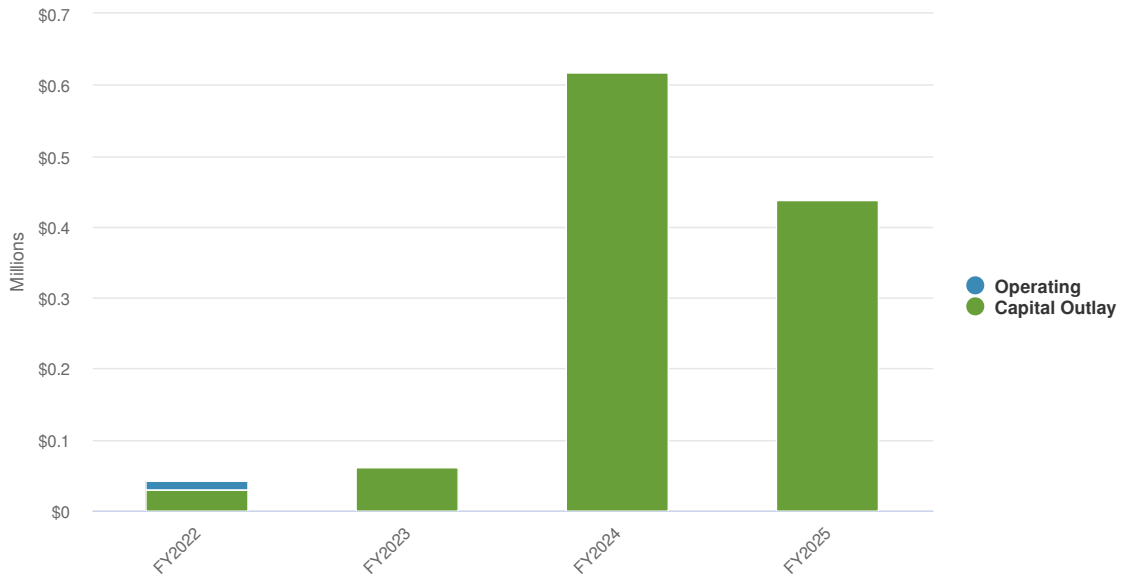
Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$184,135.00	\$188,043.00	2.1%
Total Revenue Source:	\$184,135.00	\$188,043.00	2.1%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



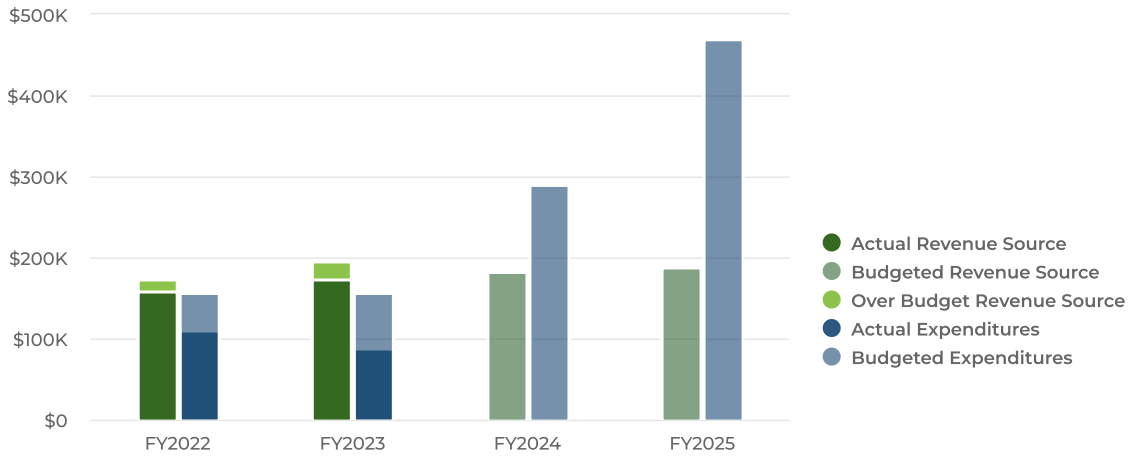
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$879.00	\$879.00	0%
Capital Outlay	\$616,902.00	\$436,902.00	-29.2%
Total Expense Objects:	\$617,781.00	\$437,781.00	-29.1%

Capital Outlay - Non-Uniform

The Capital Outlay-Non-Uniform is a permanent sales tax for capital purchases of Non-Uniformed Departments. This represents 3.33% of the 2004 dedicated sales tax for the city.

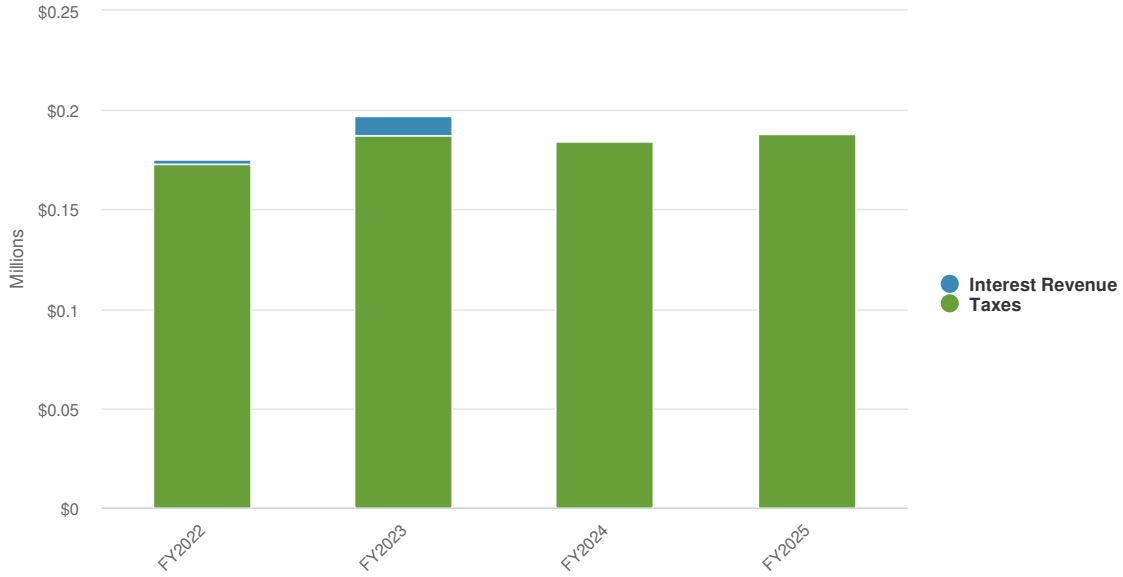
Summary

The City of Muskogee is projecting \$188.04K of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to increase by 62.1% or \$180K to \$470K in FY2025.



Revenues by Source

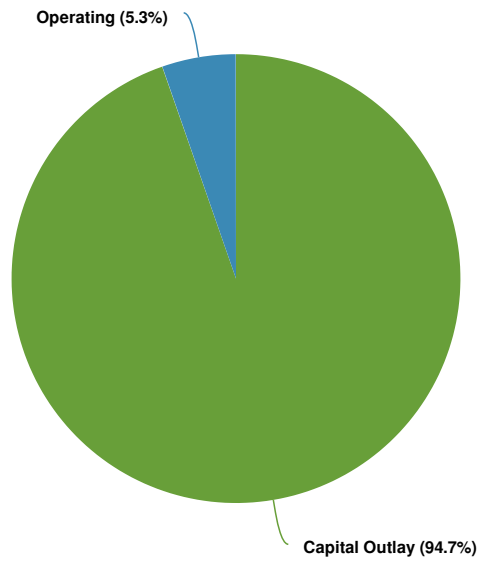
Budgeted and Historical 2025 Revenues by Source



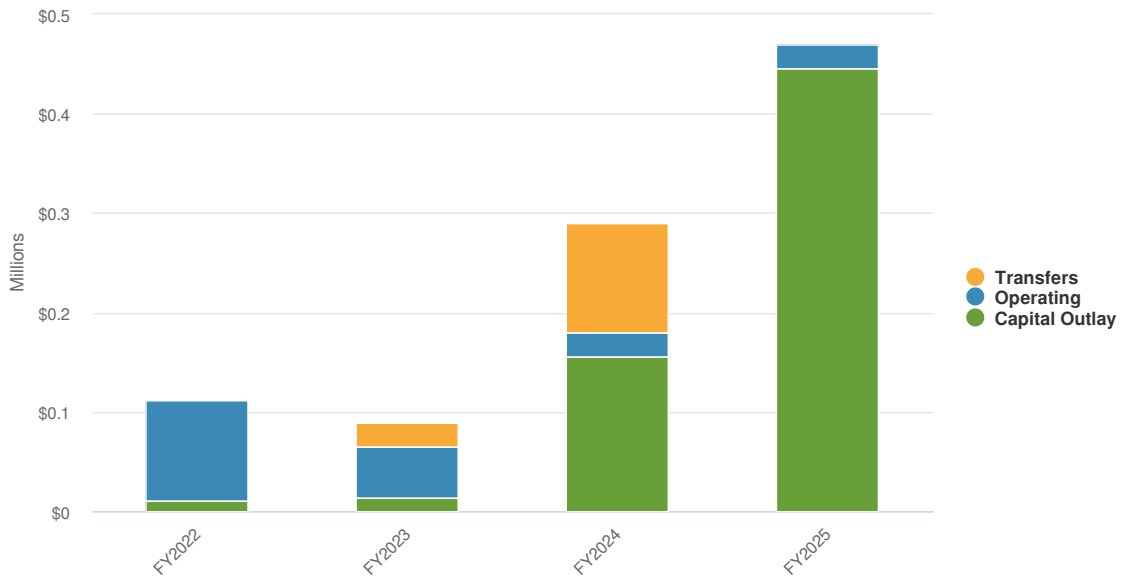
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$184,135.00	\$188,043.00	2.1%
Total Revenue Source:	\$184,135.00	\$188,043.00	2.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

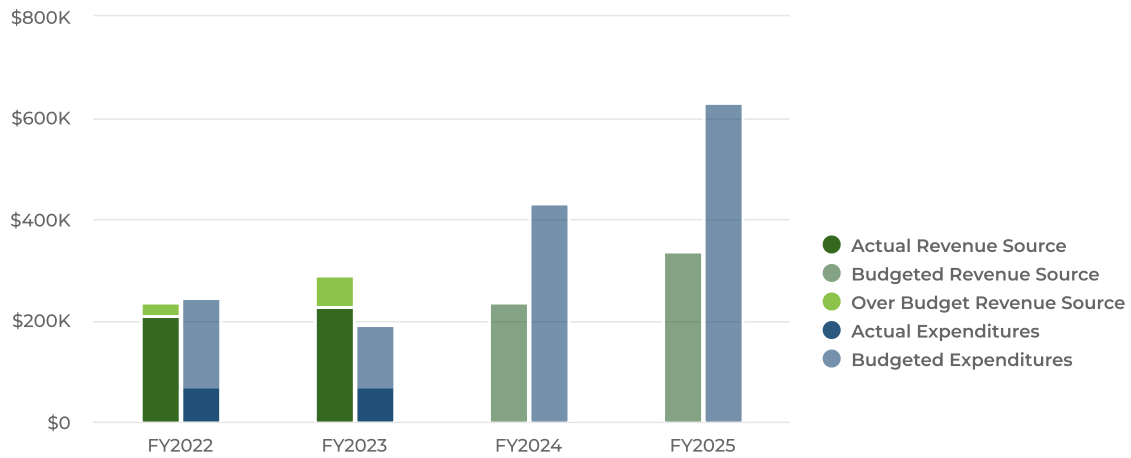


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$25,000.00	\$25,000.00	0%
Capital Outlay	\$155,000.00	\$445,000.00	187.1%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfers	\$110,000.00	\$0.00	-100%
Total Expense Objects:	\$290,000.00	\$470,000.00	62.1%

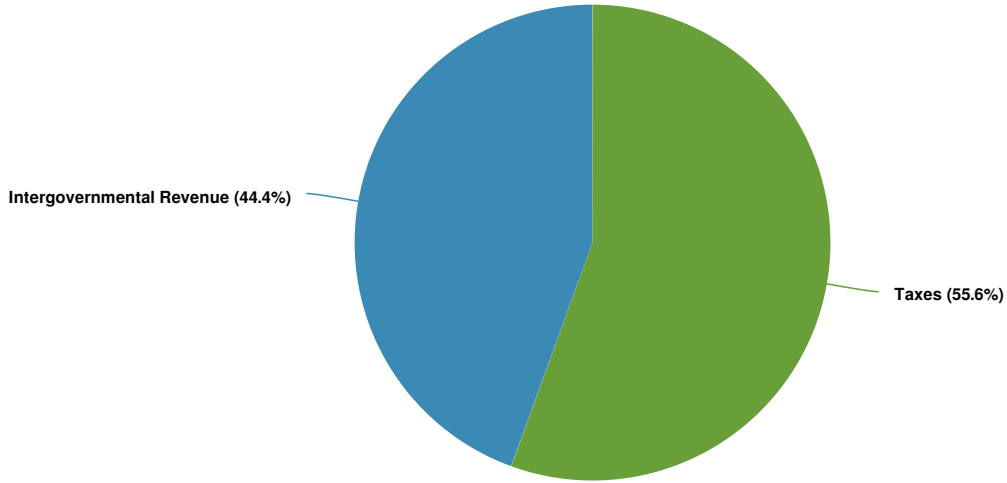
Summary

The City of Muskogee is projecting \$338.51K of revenue in FY2025, which represents a 43.3% increase over the prior year. Budgeted expenditures are projected to increase by 46.4% or \$200.51K to \$632.59K in FY2025.



Revenues by Source

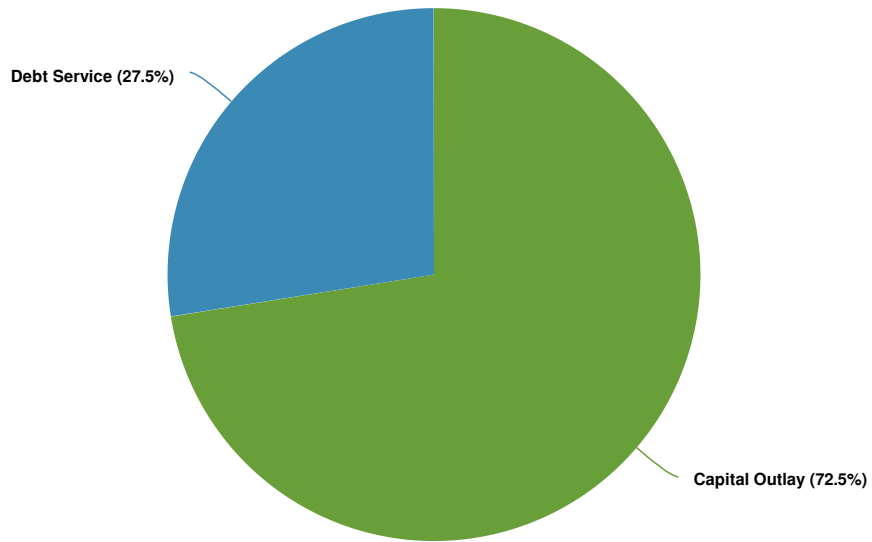
Projected 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$184,135.00	\$188,043.00	2.1%
Intergovernmental Revenue	\$52,080.00	\$150,462.00	188.9%
Total Revenue Source:	\$236,215.00	\$338,505.00	43.3%

Expenditures by Expense Type

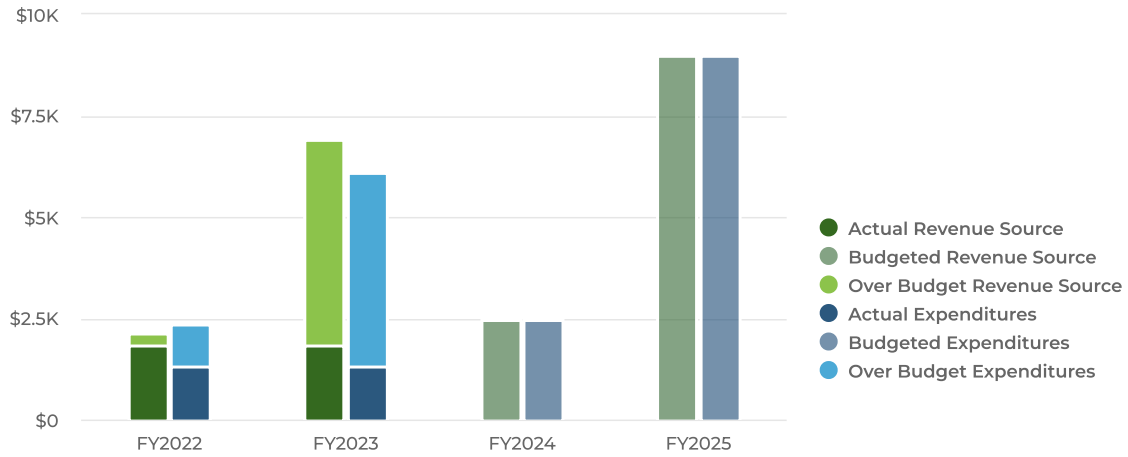
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$242,080.00	\$458,592.00	89.4%
Debt Service	\$190,000.00	\$174,000.00	-8.4%
Total Expense Objects:	\$432,080.00	\$632,592.00	46.4%

Summary

The City of Muskogee is projecting \$9K of revenue in FY2025, which represents a 260% increase over the prior year. Budgeted expenditures are projected to increase by 260% or \$6.5K to \$9K in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Interest Revenue	\$2,500.00	\$9,000.00	260%
Total Revenue Source:	\$2,500.00	\$9,000.00	260%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Debt Service	\$2,500.00	\$9,000.00	260%
Total Expense Objects:	\$2,500.00	\$9,000.00	260%

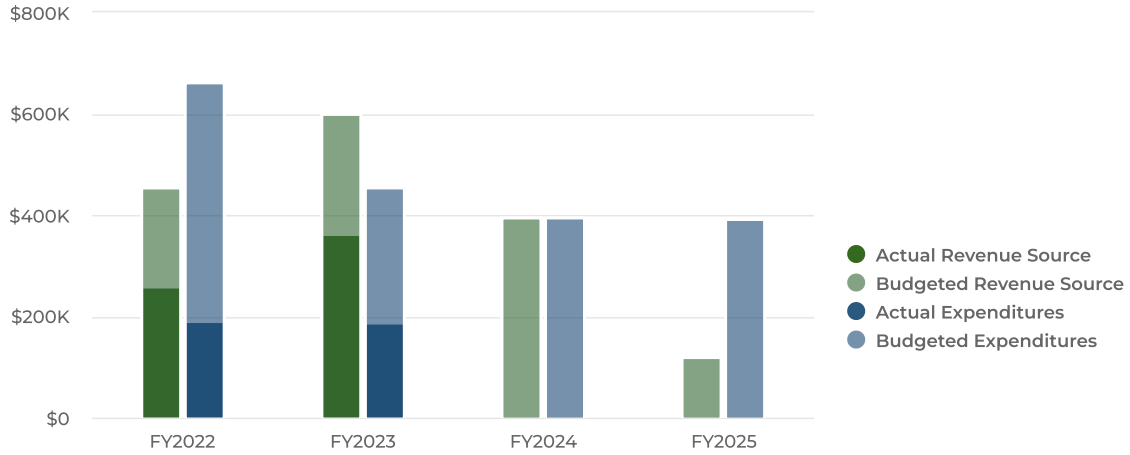


Community Development Block Grants

The CDBG (Community Development Block Grant) Small Cities Fund provides revenue to fund community development activities, particularly the Community Development Department's water line replacement program. Funding primarily comes from state grants from the Oklahoma Department of Commerce and transfers from General Fund.

Summary

The City of Muskogee is projecting \$122.3K of revenue in FY2025, which represents a 69.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.8% or \$3.33K to \$395K in FY2025.



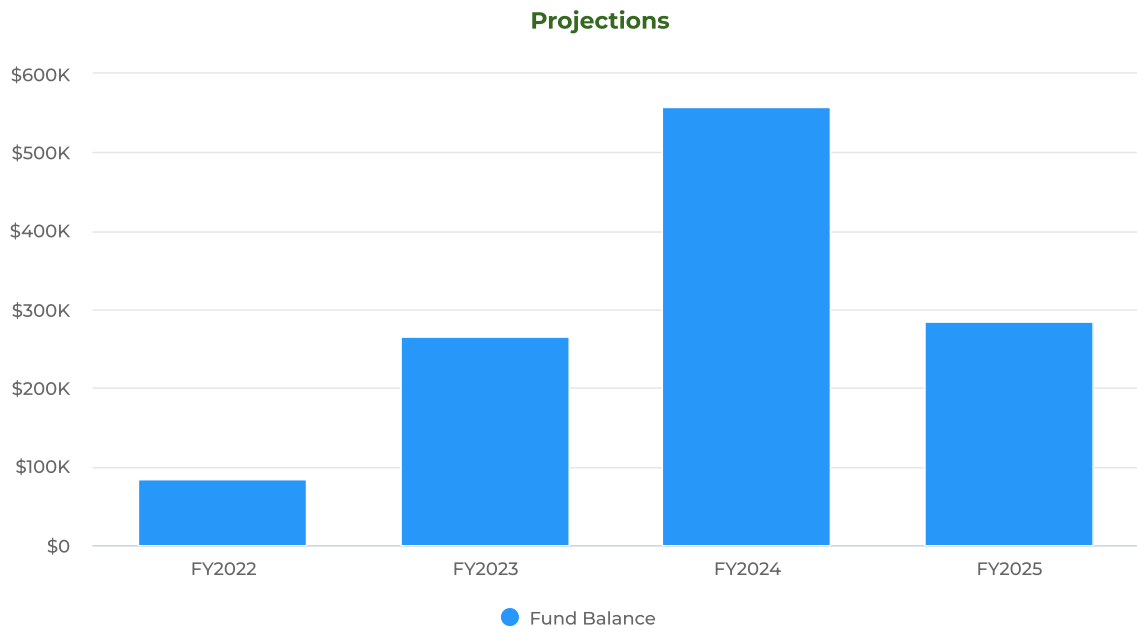
Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$170,000.00	\$122,300.00	-28.1%
Operating Transfers In	\$228,333.00	\$0.00	-100%
Total Revenue Source:	\$398,333.00	\$122,300.00	-69.3%

Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Planning	\$398,333.00	\$395,000.00	-0.8%
Total Expenditures:	\$398,333.00	\$395,000.00	-0.8%

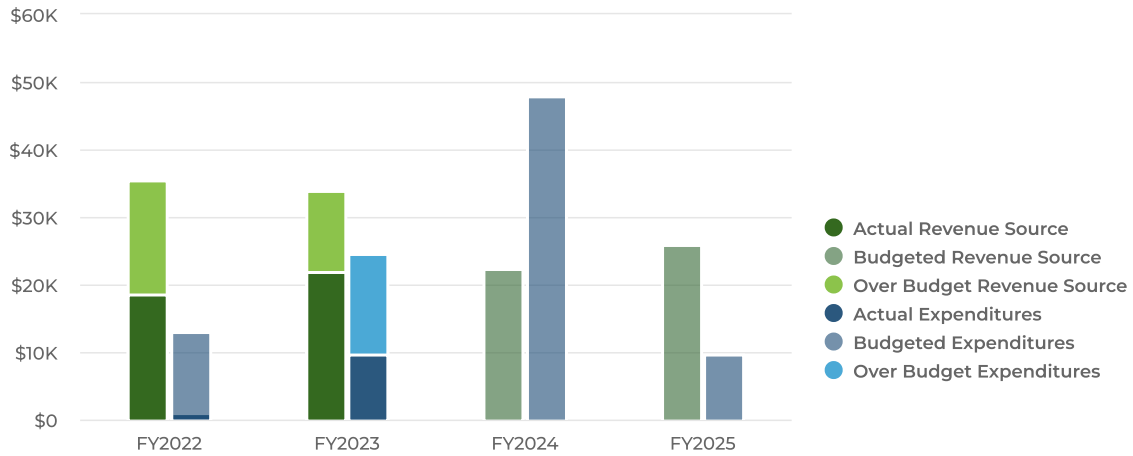
Fund Balance



The Cemetery Perpetual Care Fund provides revenue to fund building and ground improvements to Greenhill Cemetery. This is primarily funded by the sale of cemetery plots at the cemetery.

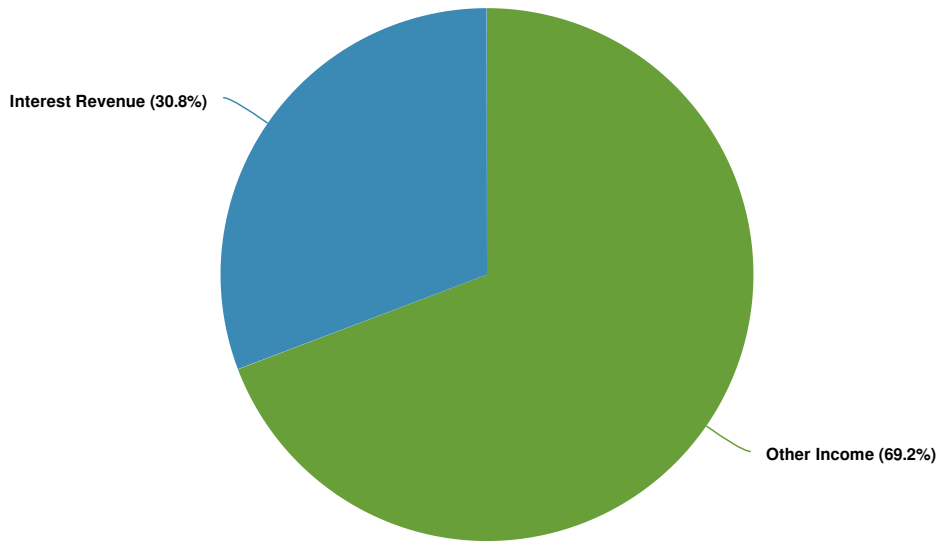
Summary

The City of Muskogee is projecting \$26K of revenue in FY2025, which represents a 15.6% increase over the prior year. Budgeted expenditures are projected to decrease by 79.6% or \$38.2K to \$9.8K in FY2025.

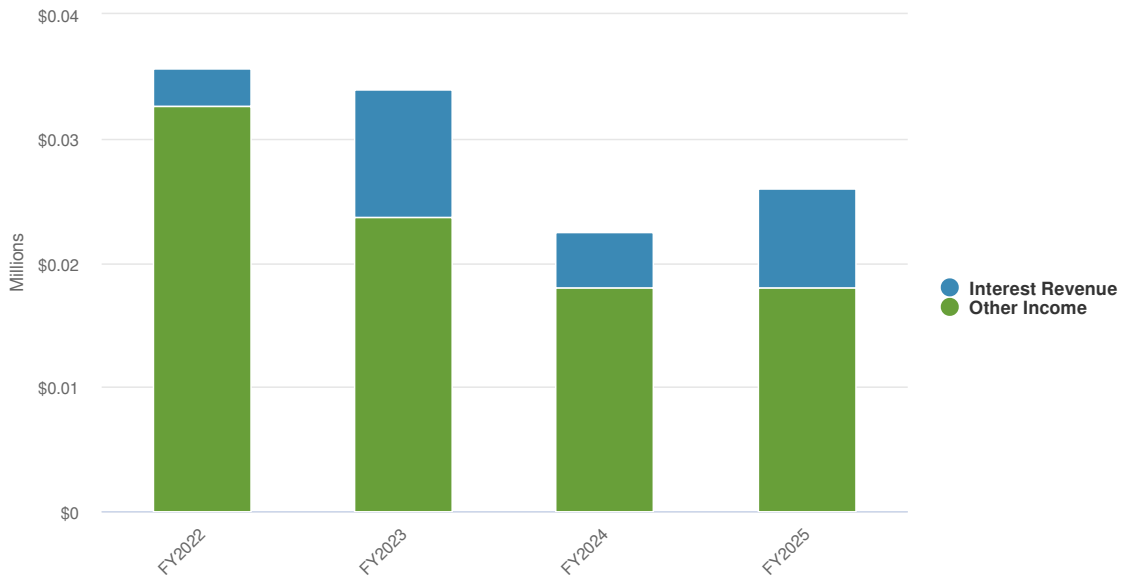


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



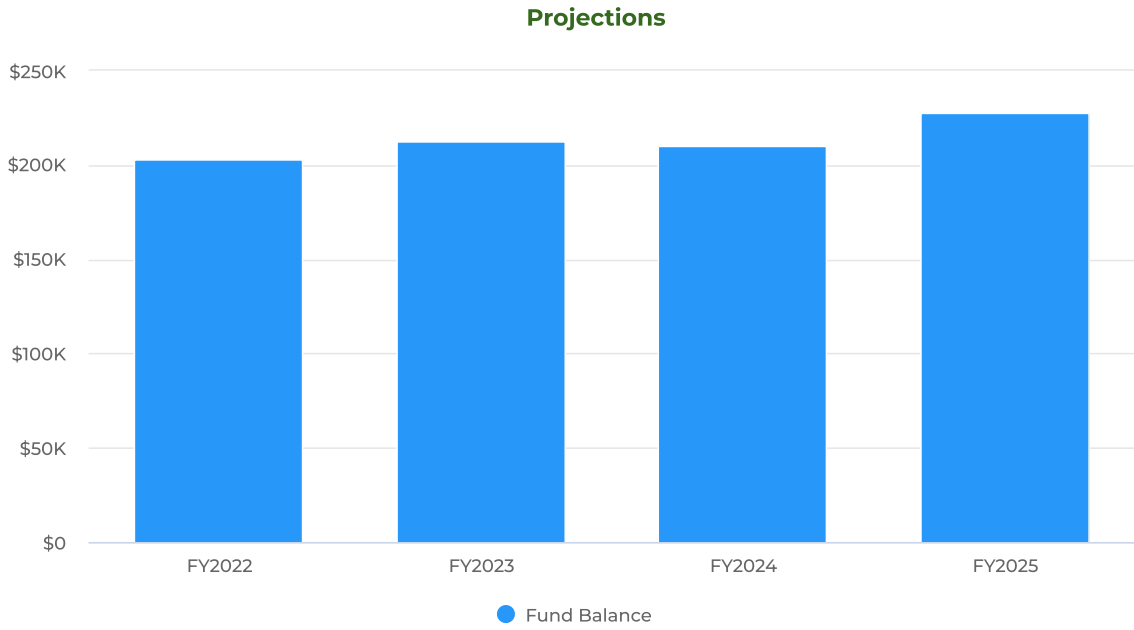
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Interest Revenue	\$4,500.00	\$8,000.00	77.8%
Other Income	\$18,000.00	\$18,000.00	0%
Total Revenue Source:	\$22,500.00	\$26,000.00	15.6%

Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Cemetery	\$48,000.00	\$9,800.00	-79.6%
Total Expenditures:	\$48,000.00	\$9,800.00	-79.6%



Fund Balance



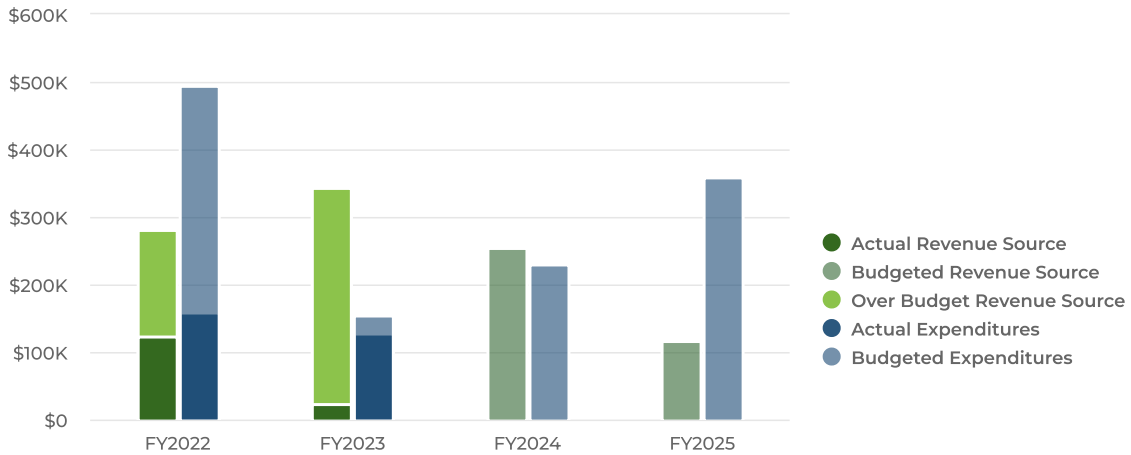


Community Clean Up

The Community Clean Up Fund provides revenue to the City Wide Cleanup Program of the Public Works Department, which provides bulk item pick up from households across the city and funds the City's Free Dump Days at the city landfill. This fund is primarily funded through weed abatement and a transfer from the General Fund.

Summary

The City of Muskogee is projecting \$117K of revenue in FY2025, which represents a 54.1% decrease over the prior year. Budgeted expenditures are projected to increase by 56.3% or \$130K to \$361K in FY2025.

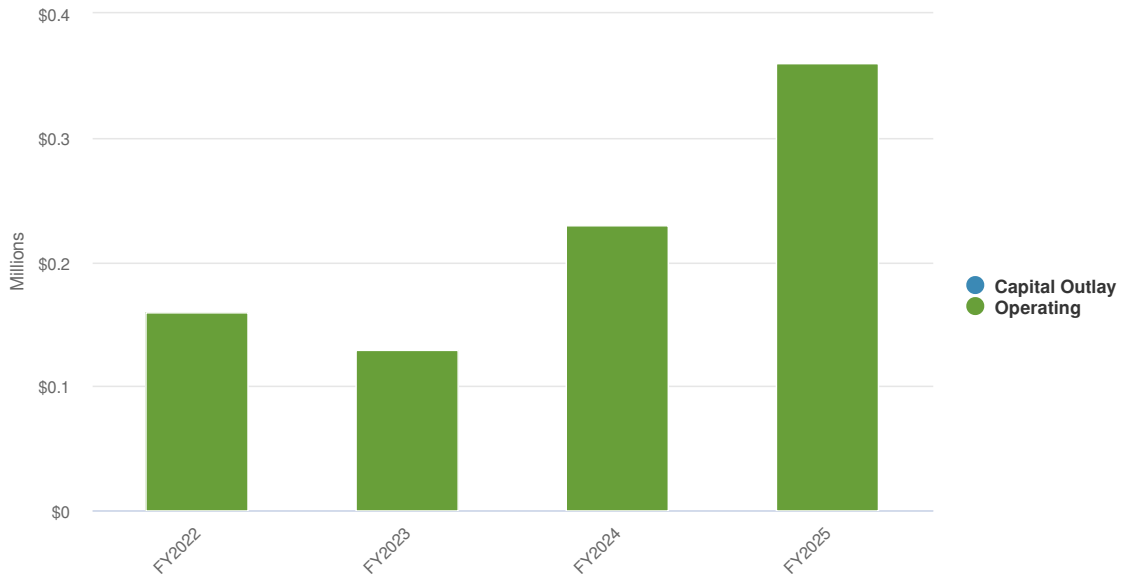


Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Other Income	\$255,000.00	\$117,000.00	-54.1%
Total Revenue Source:	\$255,000.00	\$117,000.00	-54.1%

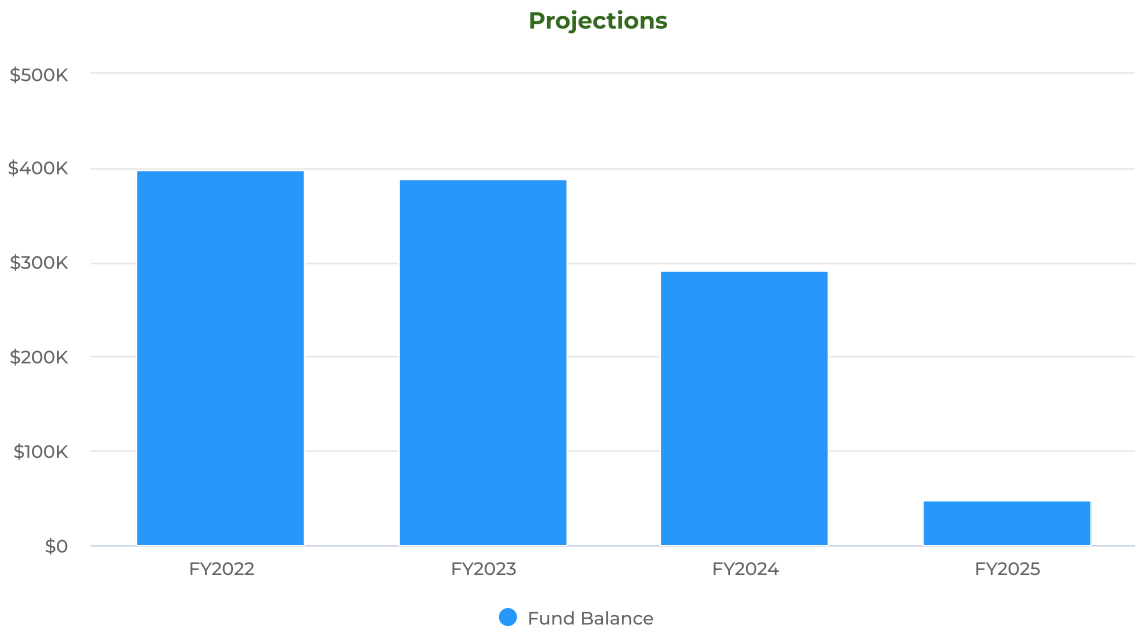
Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$230,000.00	\$360,000.00	56.5%
Capital Outlay	\$1,000.00	\$1,000.00	0%
Total Expense Objects:	\$231,000.00	\$361,000.00	56.3%

Fund Balance



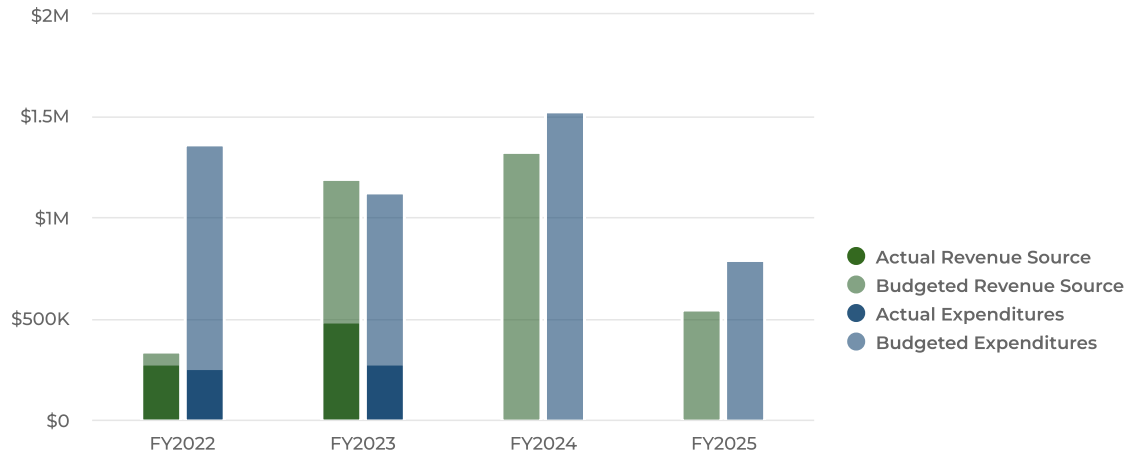


Community Development

The Community Development Fund provides revenue to fund community development activities including the Housing Rehabilitation Program, downtown incentives, and demolition of dilapidated structures. This funding comes primarily by transfers from General Fund and grants from City of Muskogee Foundation.

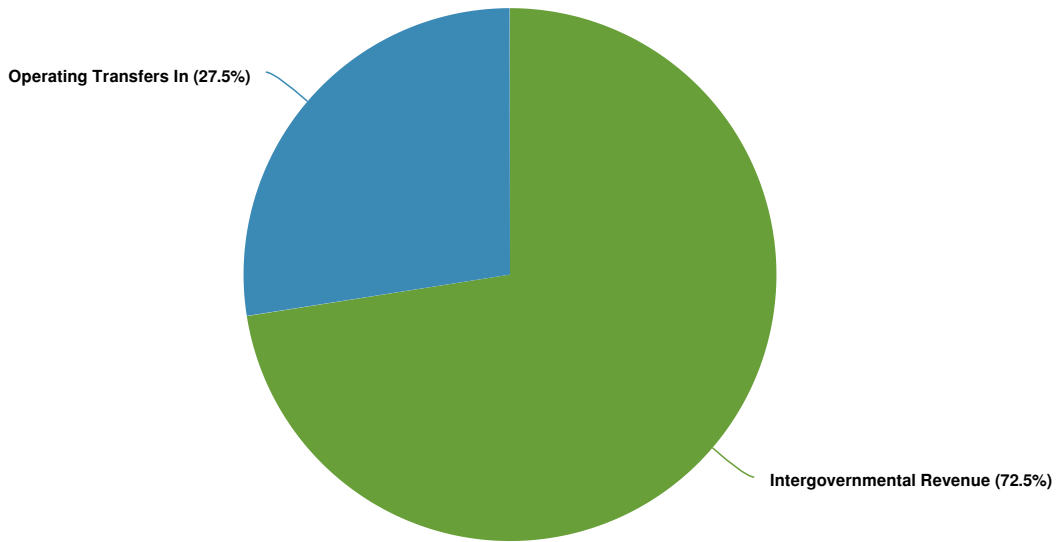
Summary

The City of Muskogee is projecting \$545.93K of revenue in FY2025, which represents a 58.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 47.8% or \$727.81K to \$795.94K in FY2025.

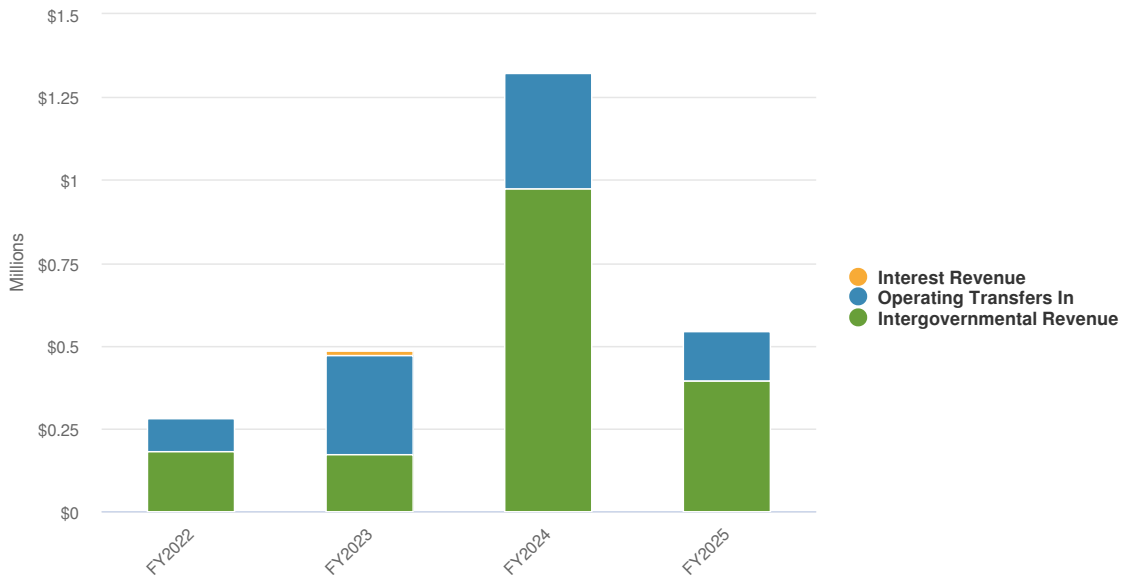


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

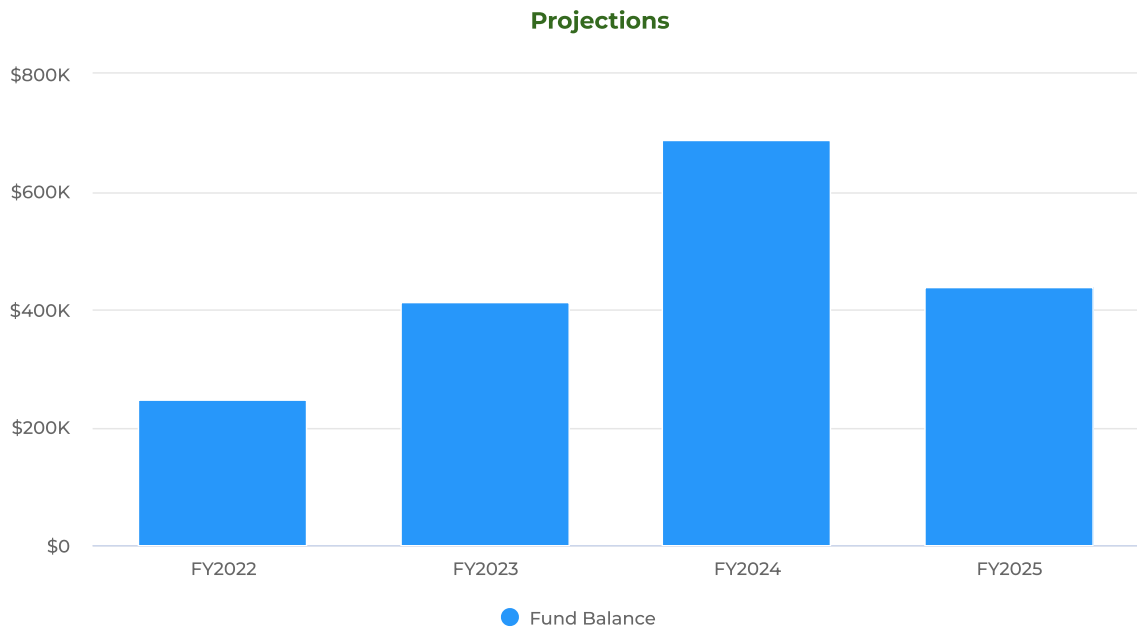


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$972,891.00	\$395,935.00	-59.3%
Operating Transfers In	\$350,000.00	\$150,000.00	-57.1%
Total Revenue Source:	\$1,322,891.00	\$545,935.00	-58.7%

Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Planning	\$1,523,741.00	\$795,935.00	-47.8%
Total Expenditures:	\$1,523,741.00	\$795,935.00	-47.8%

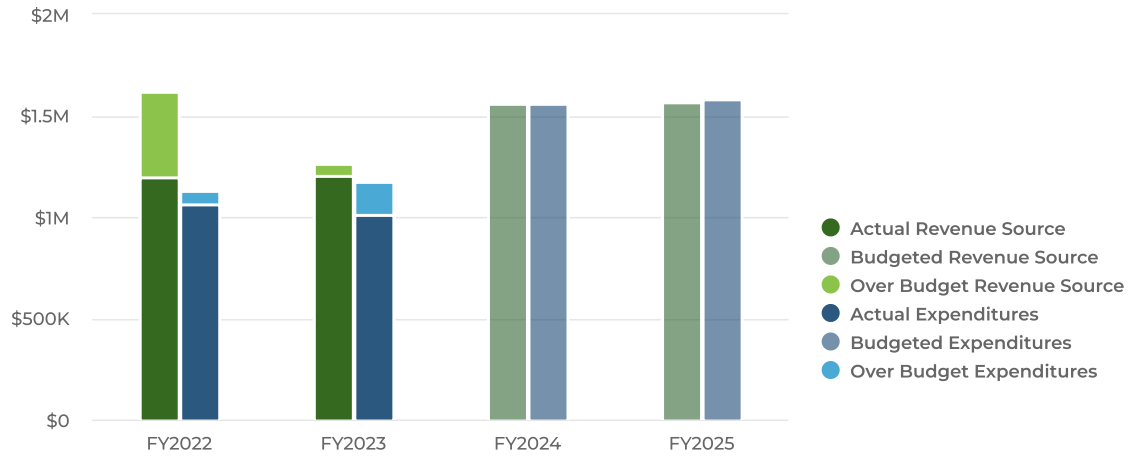
Fund Balance





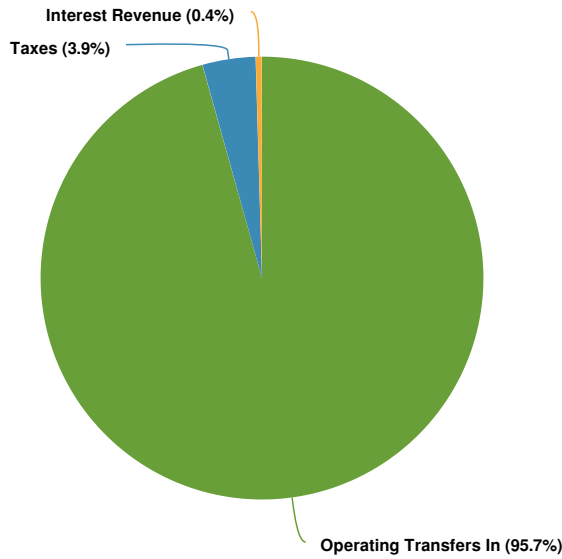
Summary

The City of Muskogee is projecting \$1.57M of revenue in FY2025, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$16.65K to \$1.58M in FY2025.

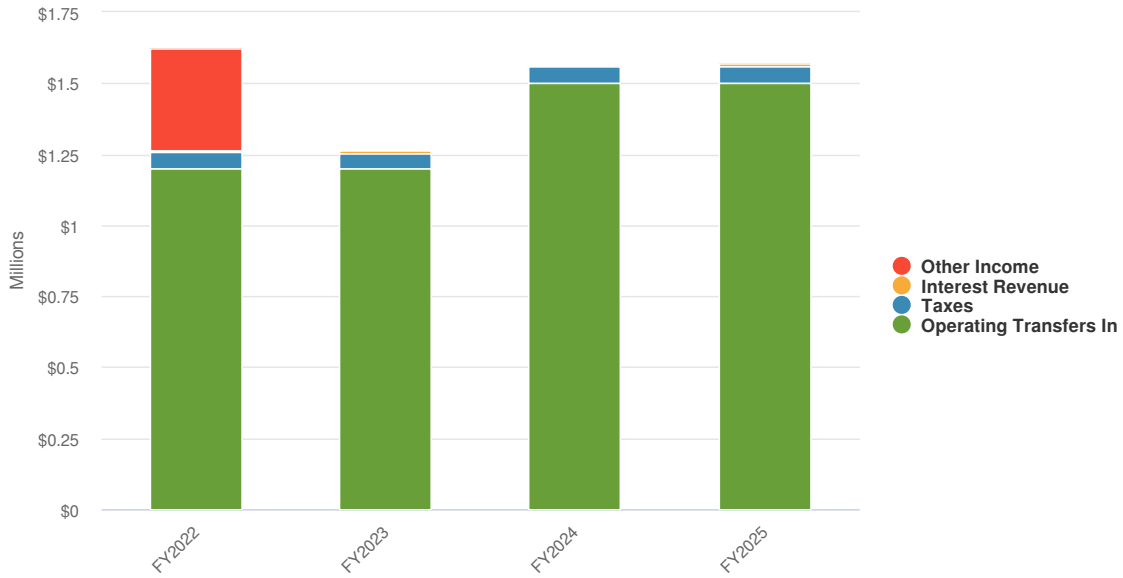


Revenues by Source

Projected 2025 Revenues by Source



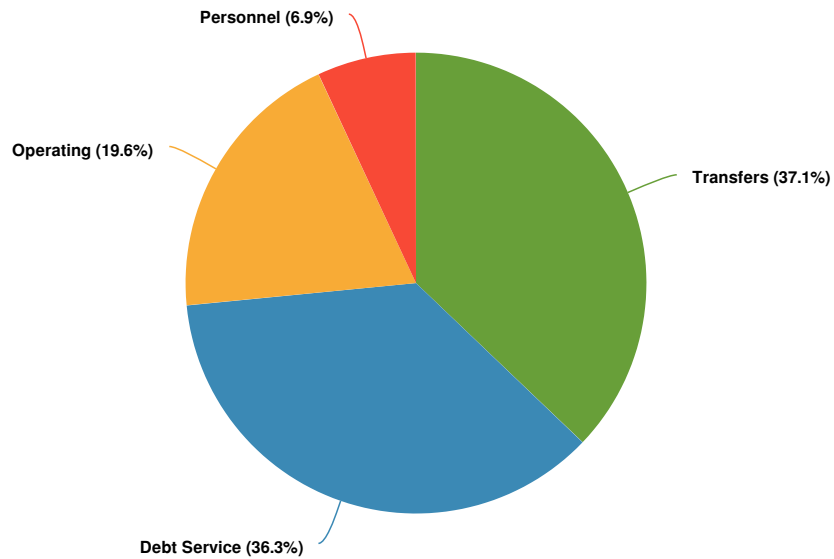
Budgeted and Historical 2025 Revenues by Source



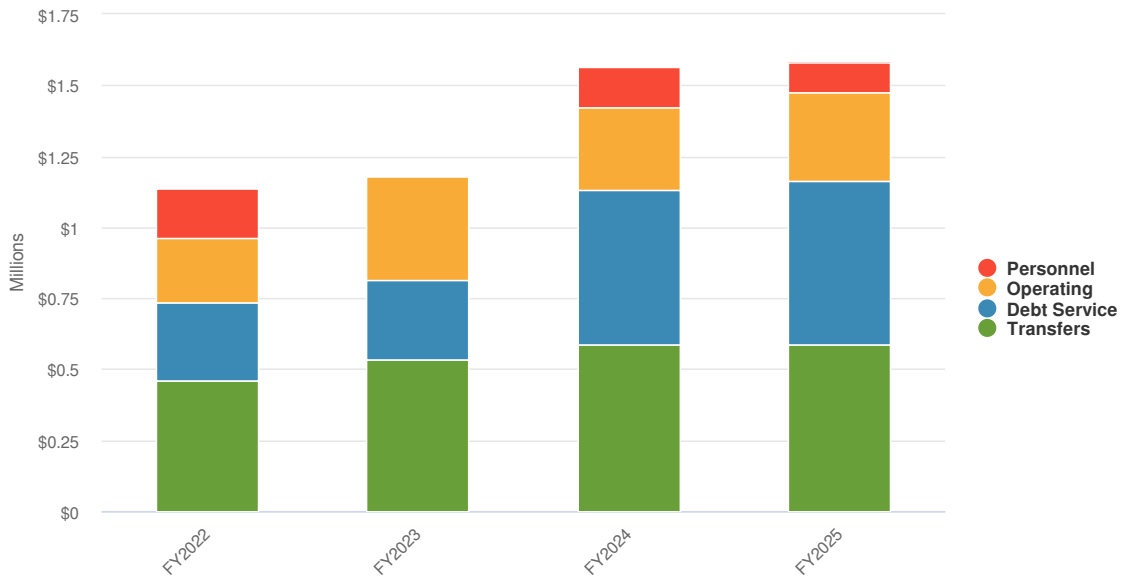
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$61,000.00	\$61,000.00	0%
Interest Revenue	\$5,500.00	\$7,000.00	27.3%
Operating Transfers In	\$1,500,000.00	\$1,500,000.00	0%
Total Revenue Source:	\$1,566,500.00	\$1,568,000.00	0.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

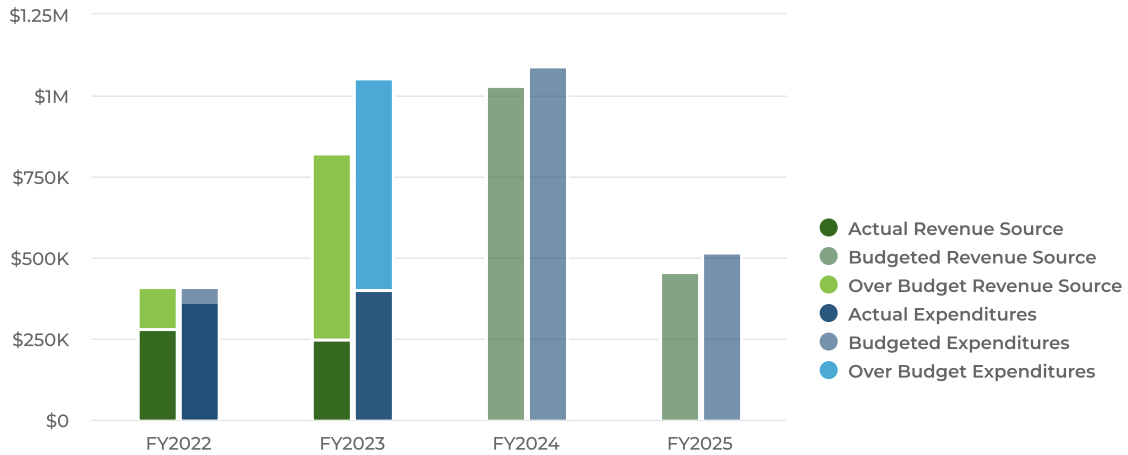


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$142,000.00	\$110,000.00	-22.5%
Operating	\$294,150.00	\$310,150.00	5.4%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service	\$542,350.00	\$575,000.00	6%
Transfers	\$588,000.00	\$588,000.00	0%
Total Expense Objects:	\$1,566,500.00	\$1,583,150.00	1.1%

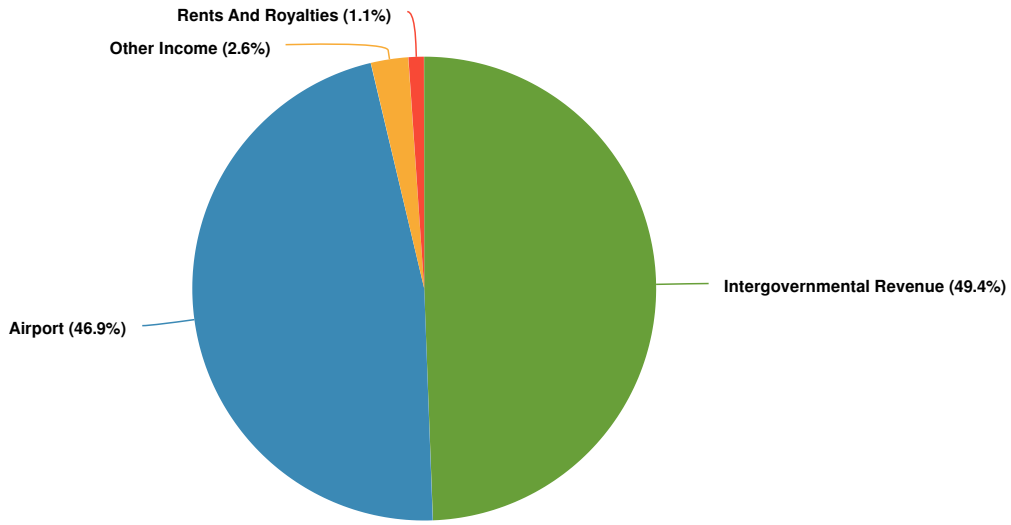
Summary

The City of Muskogee is projecting \$460.22K of revenue in FY2025, which represents a 55.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 52.5% or \$572.56K to \$517.76K in FY2025.

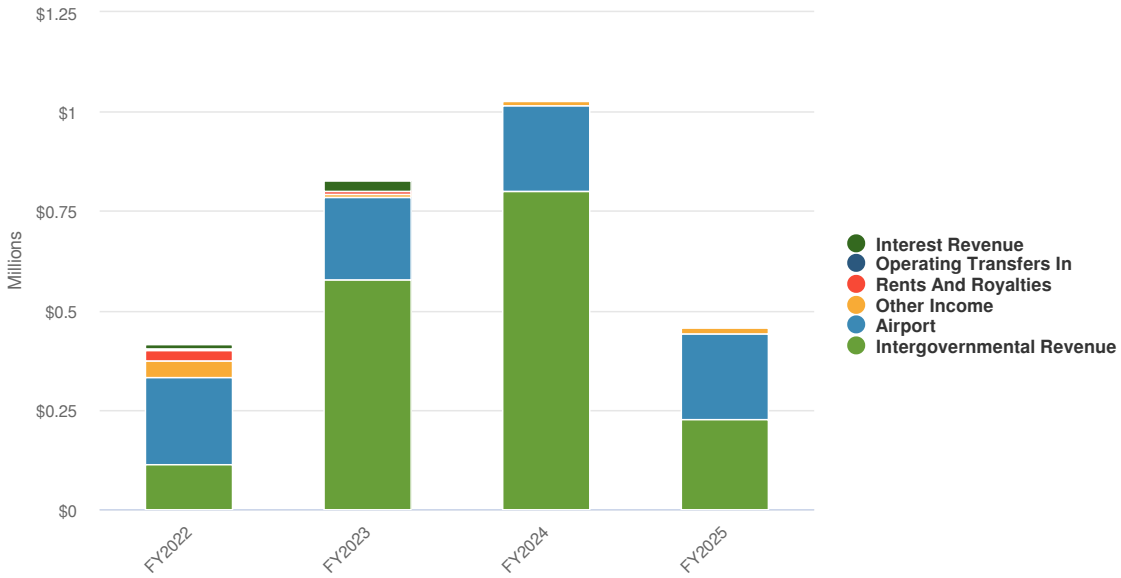


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



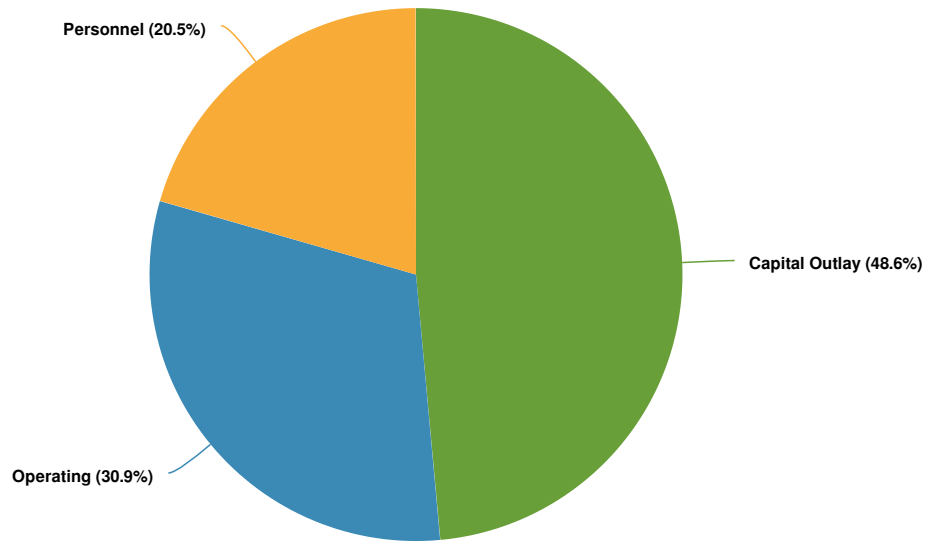
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$800,000.00	\$227,439.00	-71.6%
Airport	\$215,782.00	\$215,782.00	0%
Rents And Royalties	\$5,000.00	\$5,000.00	0%
Other Income	\$12,000.00	\$12,000.00	0%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$1,032,782.00	\$460,221.00	-55.4%

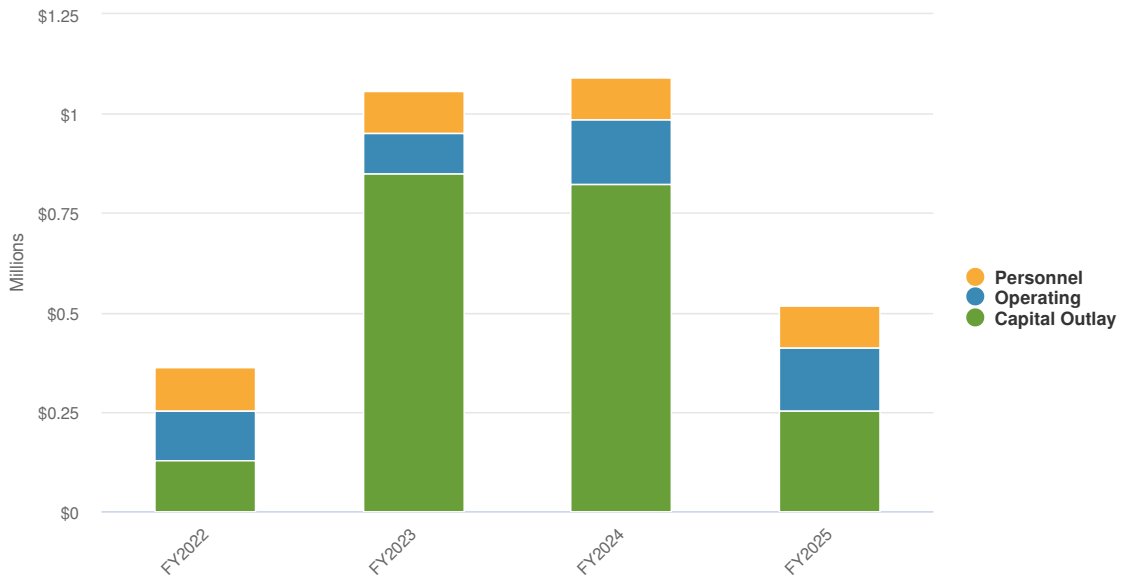


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$106,375.32	\$106,375.32	0%
Operating	\$159,950.00	\$159,950.00	0%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$824,000.00	\$251,439.00	-69.5%
Total Expense Objects:	\$1,090,325.32	\$517,764.32	-52.5%

Fund Balance

Projections



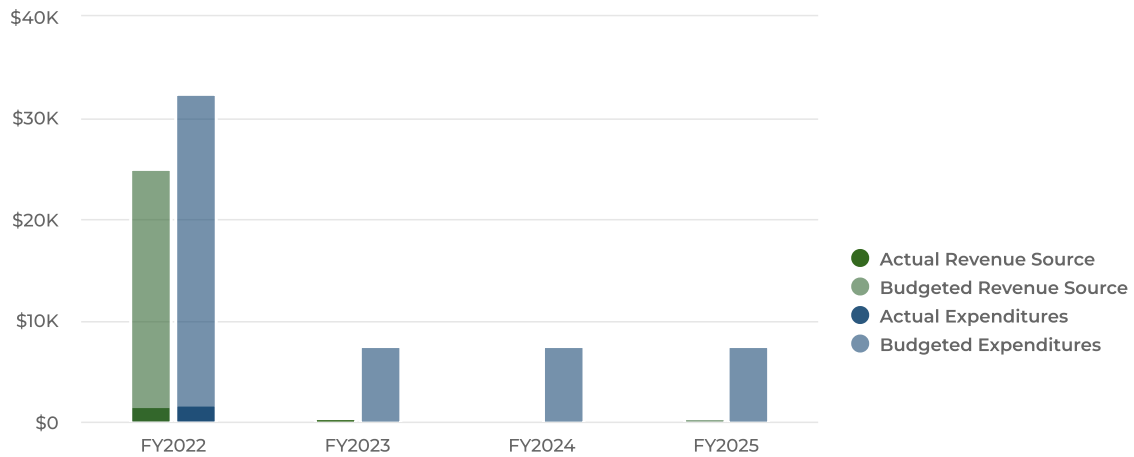


Home Grants

This fund represents proceeds from a grant from OMAG (Oklahoma Municipal Assurance Group) that will assist homeowners in the installation of back-flow preventers as well as a transfer from General Fund as a match for the state Home Grant program.

Summary

The City of Muskogee is projecting \$500 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$7.5K in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Interest Revenue	\$0.00	\$500.00	N/A
Total Revenue Source:	\$0.00	\$500.00	N/A

Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Planning	\$7,500.00	\$7,500.00	0%
Total Expenditures:	\$7,500.00	\$7,500.00	0%

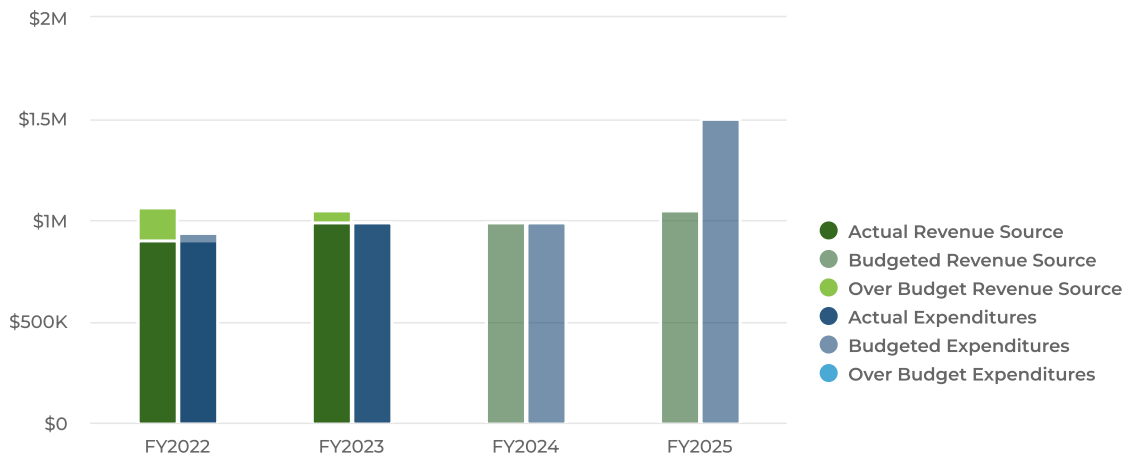


Hotel Motel Tax

The Hotel Motel Tax fund is funded by taxes on lodging within the City of Muskogee. These funds may only be used for certain expenditures related to convention and tourism.

Summary

The City of Muskogee is projecting \$1.05M of revenue in FY2025, which represents a 6.0% increase over the prior year. Budgeted expenditures are projected to increase by 51.8% or \$513.64K to \$1.51M in FY2025.

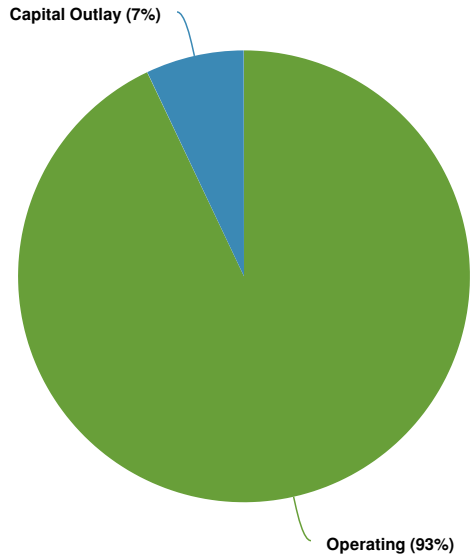


Revenues by Source

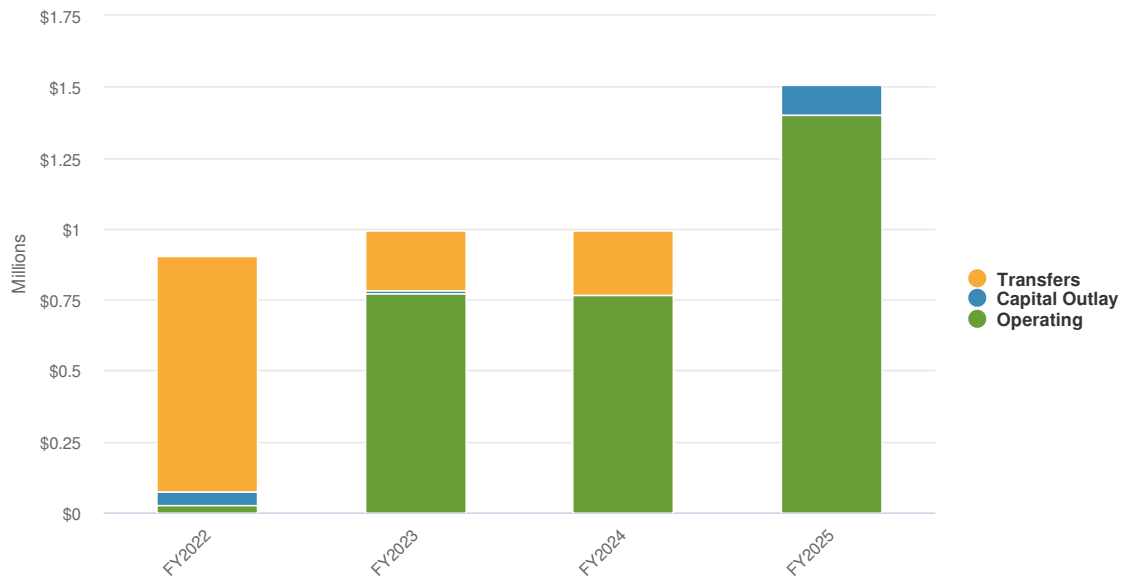
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$991,000.00	\$1,050,000.00	6%
Total Revenue Source:	\$991,000.00	\$1,050,000.00	6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

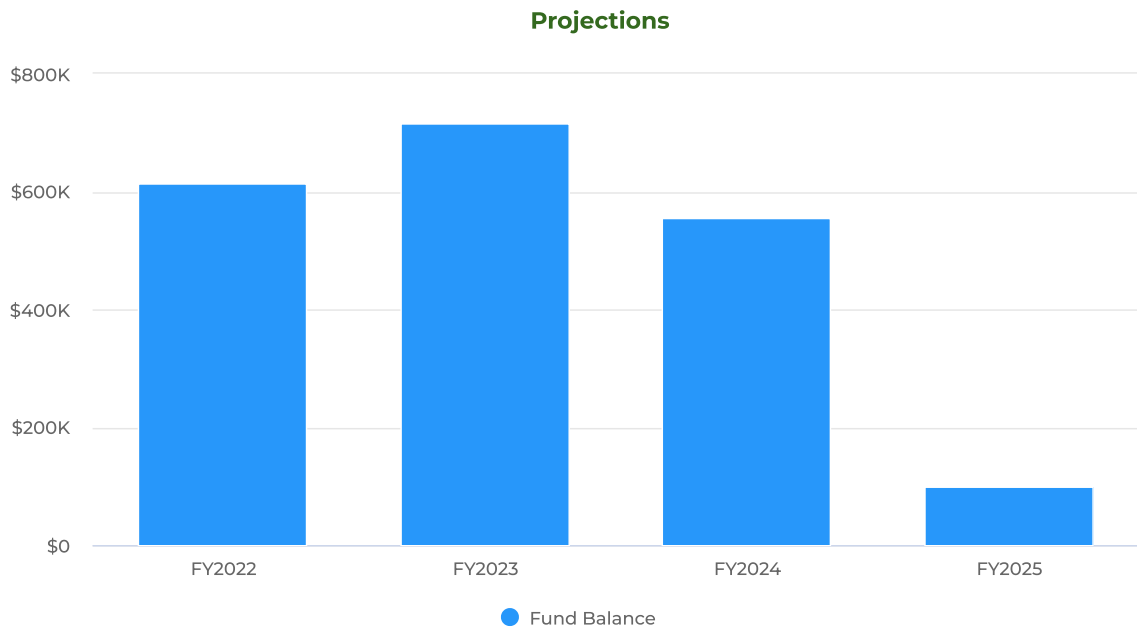


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$766,357.00	\$1,399,000.00	82.6%
Capital Outlay	\$0.00	\$106,000.00	N/A
Transfers	\$225,000.00	\$0.00	-100%
Total Expense Objects:	\$991,357.00	\$1,505,000.00	51.8%

Fund Balance

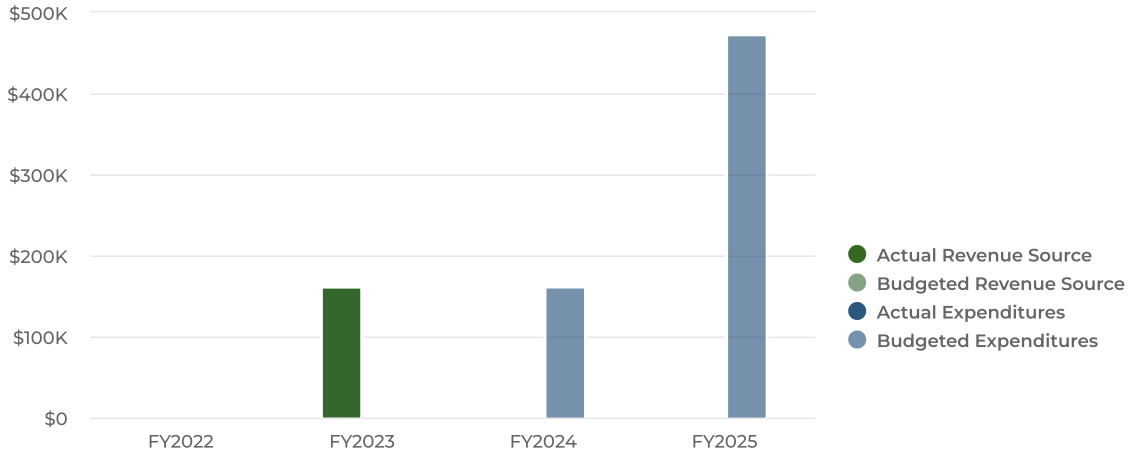




Opioid Settlement Fund

House Bill 4138, by Wallace and Senate Appropriations Chair Roger Thompson, creates the Political Subdivisions Opioid Abatement Grants Act that will use monetary grants to promote and protect the health of Oklahomans and to abate the effects of the opioid crisis. The bill creates the Oklahoma Opioid Abatement Revolving Fund that will include opioid funds obtained through settlement or judgement by the state Attorney General from opioid litigation of pharmaceutical supply chain participants and manufacturers as well as funds appropriated by the Legislature.

Summary



Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$162,771.00	\$474,033.77	191.2%
Total Expense Objects:	\$162,771.00	\$474,033.77	191.2%

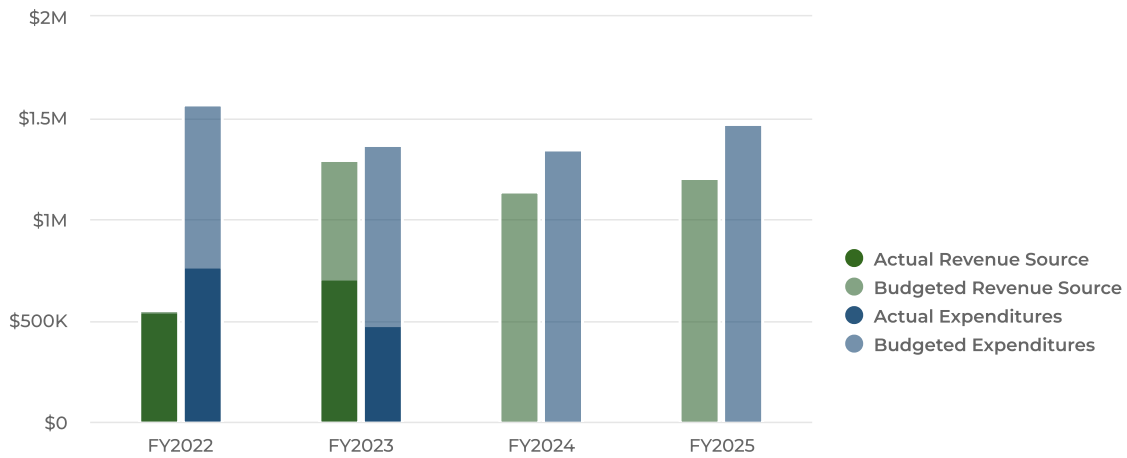


Park Development

The Park Development Fund provides revenue to fund the Parks and Recreation Department's maintenance, development, and improvement of city parks. Funded primarily by grants from the city of Muskogee Foundation, fees from the rental of park space, and contributions. The Park Development Fund includes budgets for grant/donation funded programs and projects including the Azalea Festival, Garden of Lights, The Papilion, Arboretum, Teen Center Operations, Youth Volunteer Corps, LWCF (Land and Water Conservation Fund) grants, Oklahoma Trails grants, City of Muskogee Foundation, and various events.

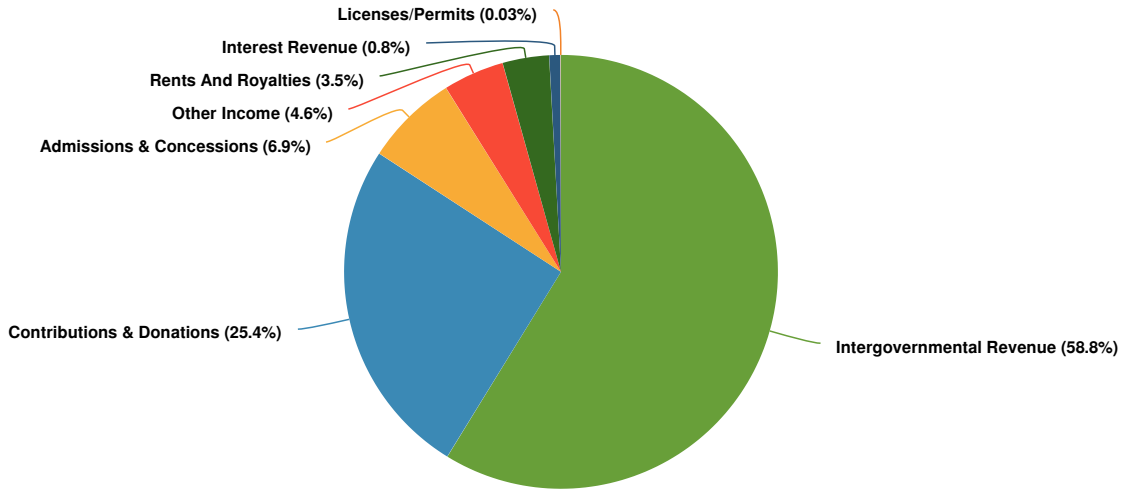
Summary

The City of Muskogee is projecting \$1.21M of revenue in FY2025, which represents a 5.6% increase over the prior year. Budgeted expenditures are projected to increase by 9.0% or \$121.89K to \$1.47M in FY2025.



Revenues by Source

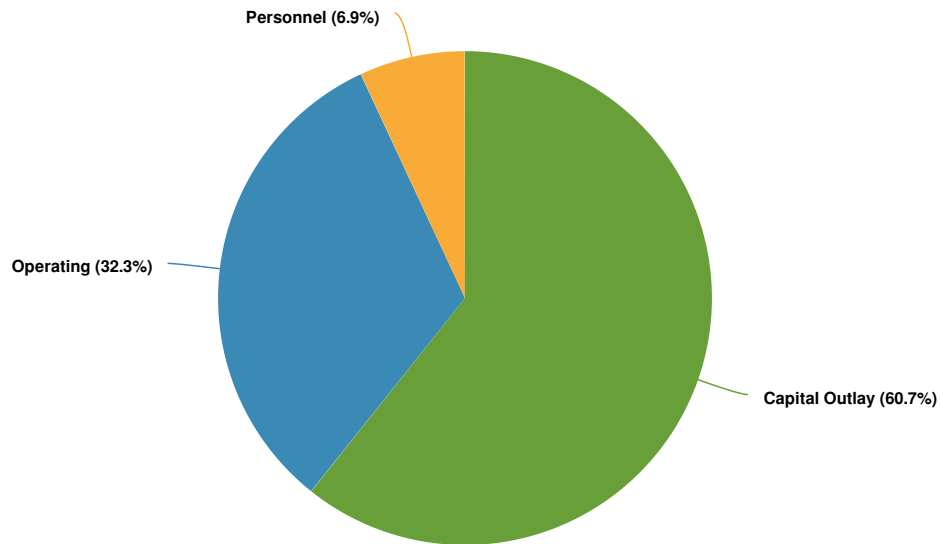
Projected 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Licenses/Permits	\$400.00	\$400.00	0%
Intergovernmental Revenue	\$735,000.00	\$710,100.00	-3.4%
Admissions & Concessions	\$79,500.00	\$83,500.00	5%
Interest Revenue	\$5,000.00	\$10,000.00	100%
Rents And Royalties	\$48,500.00	\$41,900.00	-13.6%
Contributions & Donations	\$186,000.00	\$307,000.00	65.1%
Other Income	\$89,100.00	\$55,100.00	-38.2%
Total Revenue Source:	\$1,143,500.00	\$1,208,000.00	5.6%

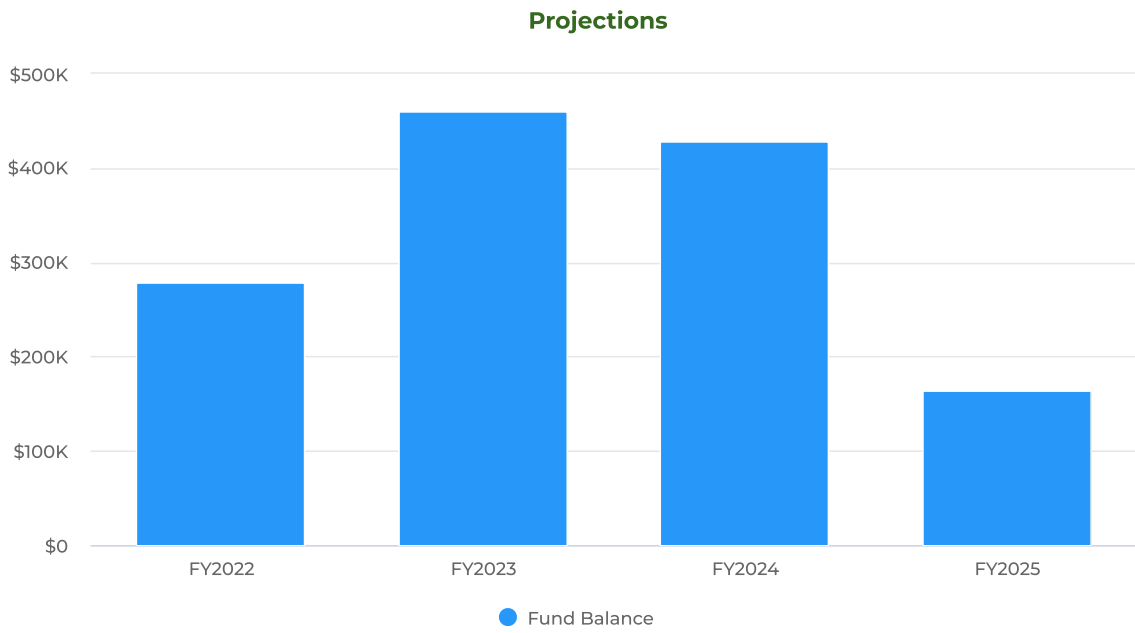
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



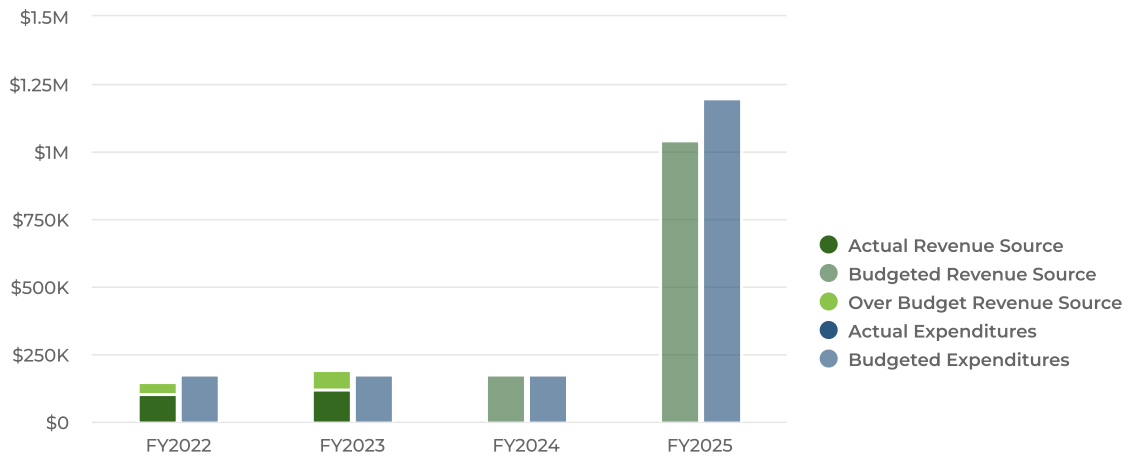
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$91,700.00	\$102,000.00	11.2%
Operating	\$372,200.00	\$476,290.00	28%
Capital Outlay	\$886,519.00	\$894,019.00	0.8%
Total Expense Objects:	\$1,350,419.00	\$1,472,309.00	9%

Fund Balance



Summary

The City of Muskogee is projecting \$1.05M of revenue in FY2025, which represents a 480.6% increase over the prior year. Budgeted expenditures are projected to increase by 567.6% or \$1.02M to \$1.2M in FY2025.



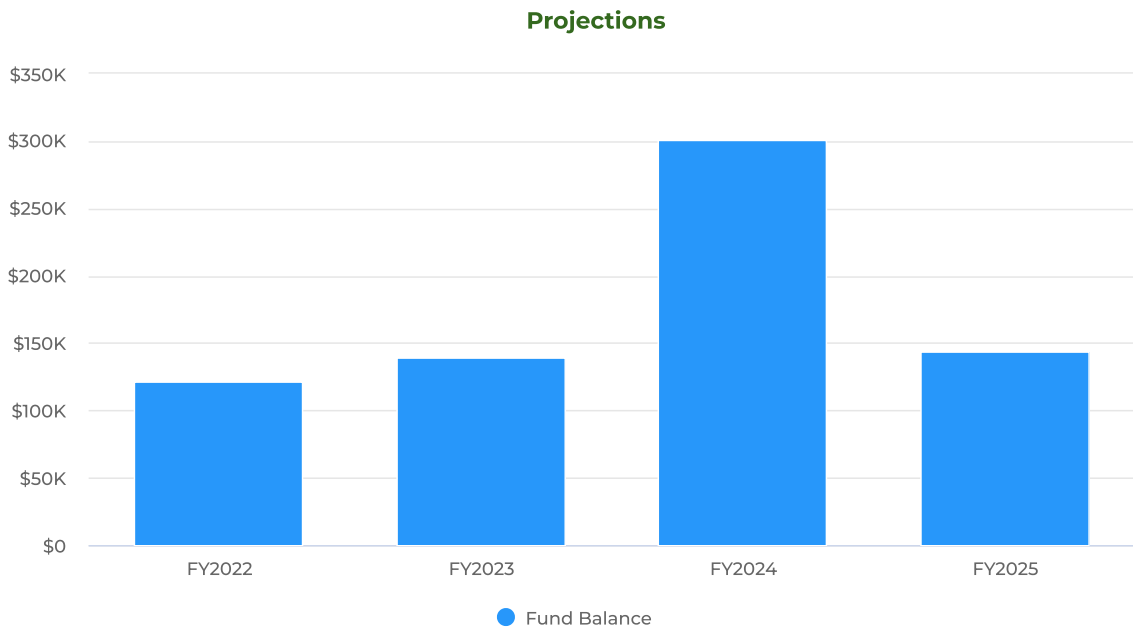
Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue		\$825,000.00	N/A
Fines And Forfeitures	\$180,000.00	\$220,000.00	22.2%
Total Revenue Source:	\$180,000.00	\$1,045,000.00	480.6%

Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$1,000.00	\$20,750.00	1,975%
Police Services	\$179,000.00	\$1,181,000.00	559.8%
Total Expenditures:	\$180,000.00	\$1,201,750.00	567.6%

Fund Balance



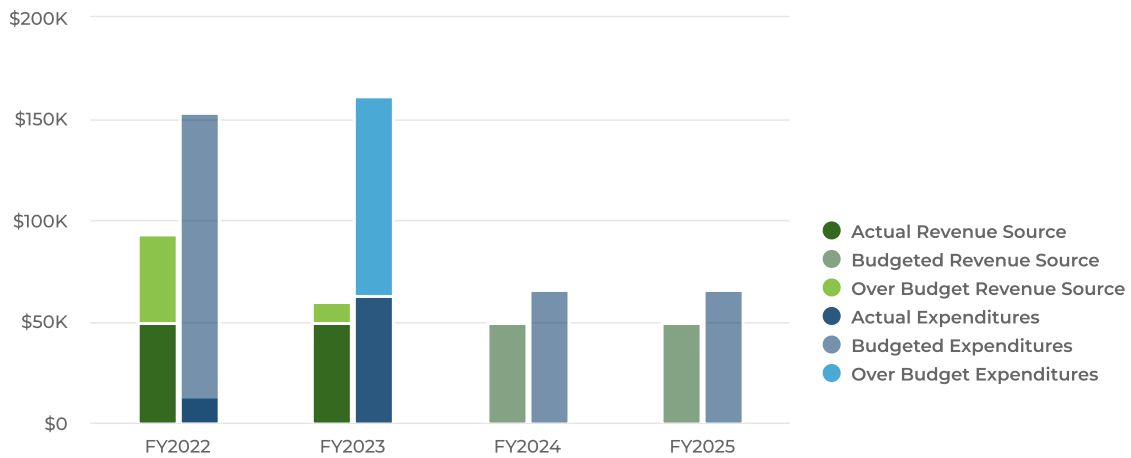


Repair And Replacement

This fund provides revenue to fund the repair and replacement of commercial utility meters. This fund is primarily funded by the sale of water meters to the City's new utility customers.

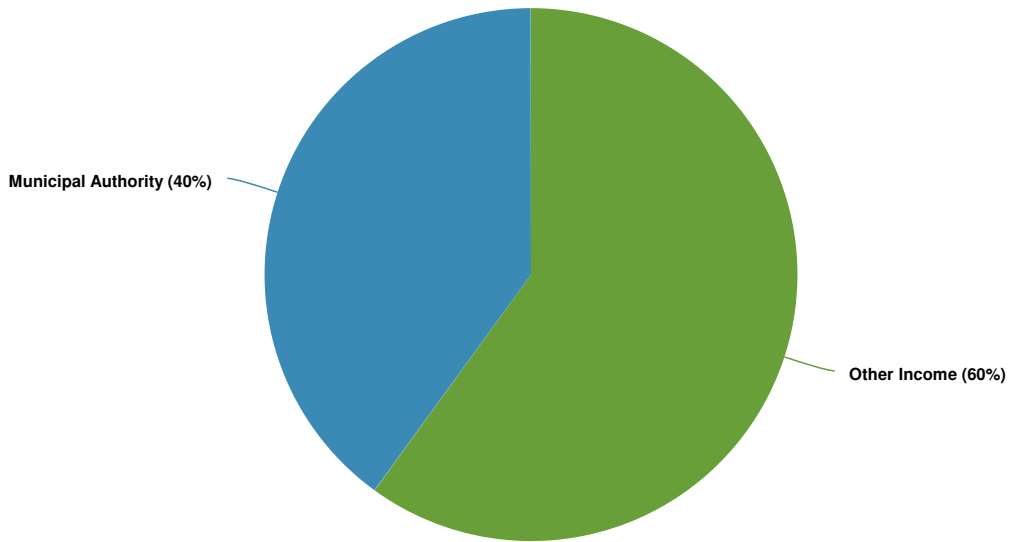
Summary

The City of Muskogee is projecting \$50K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$66.13K in FY2025.



Revenues by Source

Projected 2025 Revenues by Source



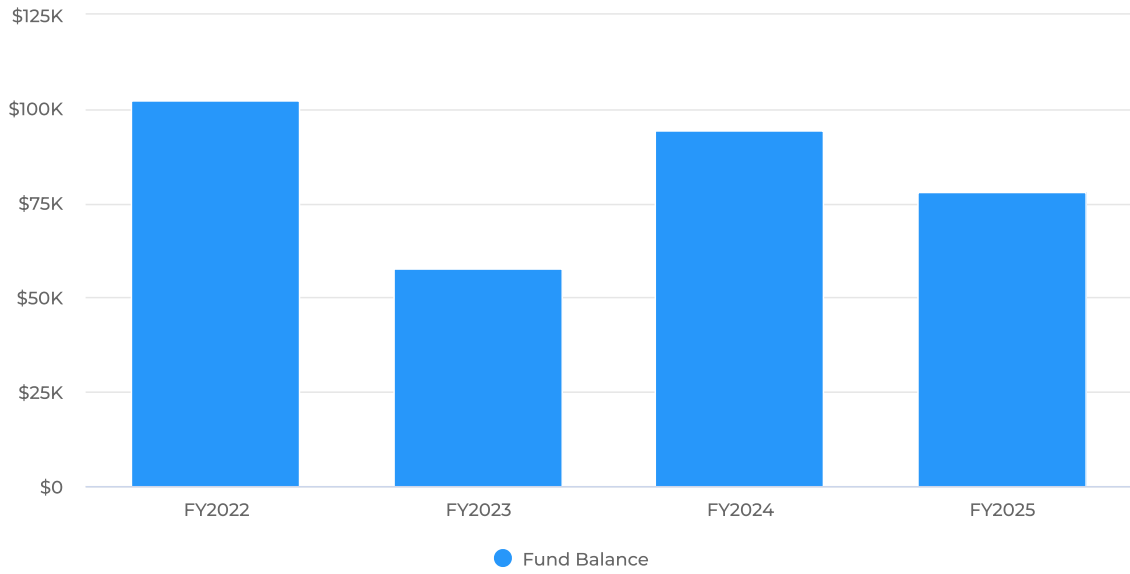
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Municipal Authority	\$20,000.00	\$20,000.00	0%
Other Income	\$30,000.00	\$30,000.00	0%
Total Revenue Source:	\$50,000.00	\$50,000.00	0%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$66,130.00	\$66,130.00	0%
Total Expense Objects:	\$66,130.00	\$66,130.00	0%

Fund Balance

Projections





Sales Tax Fire Benefits

The Employee Salary and Benefits Fund provides revenue to fund pay increases and extend employment benefits for City of Muskogee employees. The fund is primarily funded by 26.66% of the revenue from a 0.75% permanent sales tax approved in 2004.

Summary

The City of Muskogee is projecting \$1.5M of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to increase by 28.3% or \$383.05K to \$1.74M in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$1,473,075.00	\$1,504,347.00	2.1%
Total Revenue Source:	\$1,473,075.00	\$1,504,347.00	2.1%

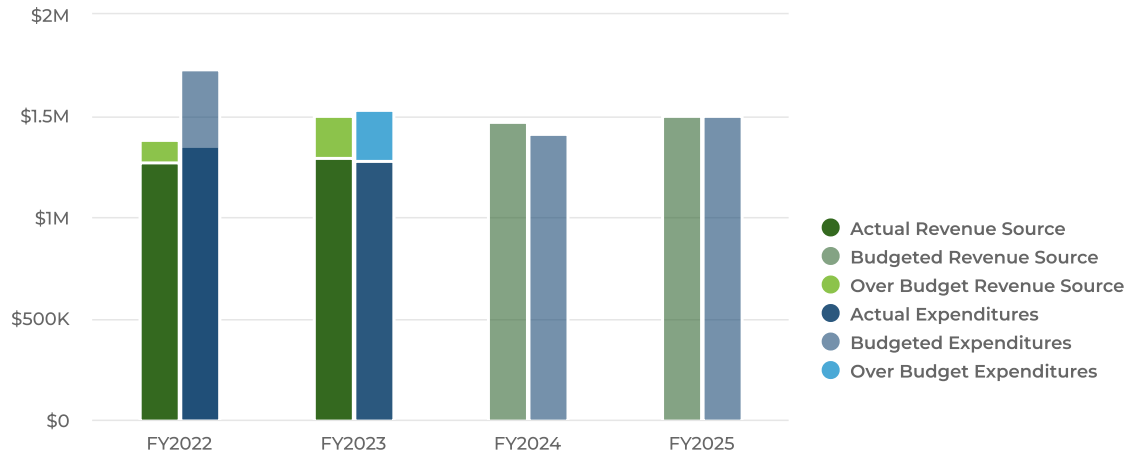
Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Fire Services	\$1,352,650.00	\$1,735,702.00	28.3%
Total Expenditures:	\$1,352,650.00	\$1,735,702.00	28.3%

The Employee Salary and Benefits Fund provides revenue to fund pay increases and extend employment benefits for City of Muskogee employees. The fund is primarily funded by 26.66% of the revenue from a 0.75% permanent sales tax approved in 2004.

Summary

The City of Muskogee is projecting \$1.5M of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to increase by 5.9% or \$83.12K to \$1.5M in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$1,473,075.00	\$1,504,347.00	2.1%
Total Revenue Source:	\$1,473,075.00	\$1,504,347.00	2.1%

Expenditures by Expense Type

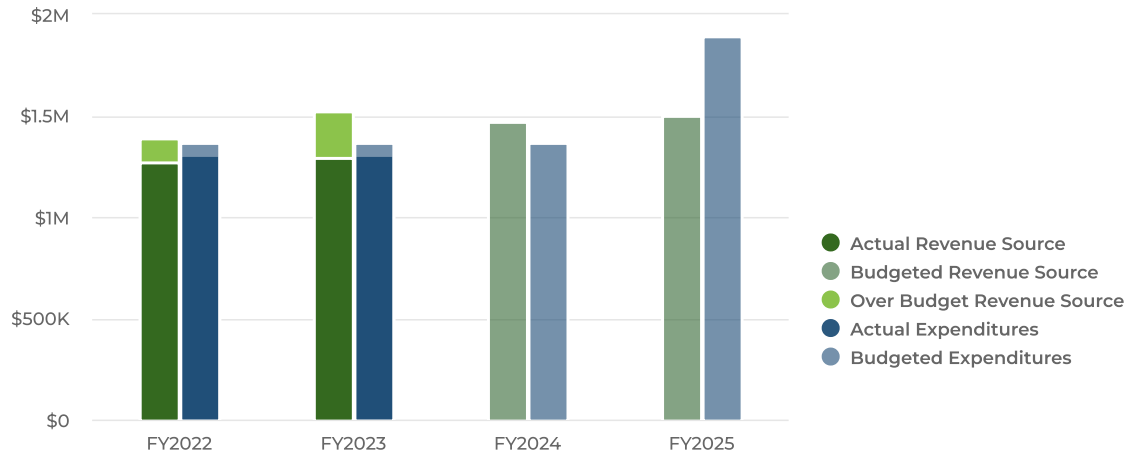
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$1,417,885.00	\$1,501,000.00	5.9%
Total Expense Objects:	\$1,417,885.00	\$1,501,000.00	5.9%

**Sales Tax
Non Uniform
Benefits**

The Employee Salary and Benefits Fund provides revenue to fund pay increases and extend employment benefits for City of Muskogee employees. The fund is primarily funded by 26.66% of the revenue from a 0.75% permanent sales tax approved in 2004.

Summary

The City of Muskogee is projecting \$1.5M of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to increase by 38.7% or \$529.24K to \$1.9M in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$1,473,075.00	\$1,504,347.00	2.1%
Total Revenue Source:	\$1,473,075.00	\$1,504,347.00	2.1%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$1,368,056.00	\$1,897,297.00	38.7%
Total Expense Objects:	\$1,368,056.00	\$1,897,297.00	38.7%

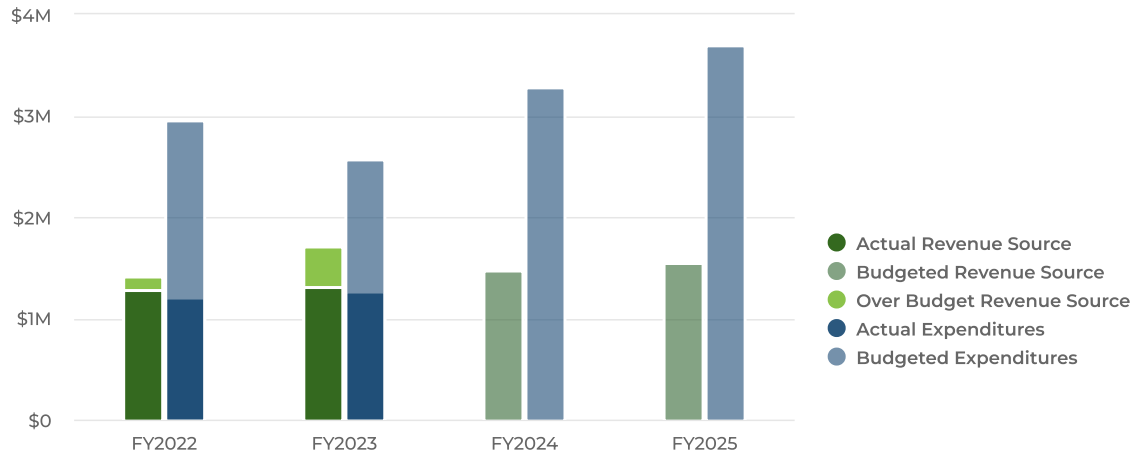


Sales Tax Capital Outlay

The Capital Outlay Fund provides revenue to fund major purchases of new equipment for the City. It is funded primarily by a portion of the special earmarked 0.5% permanent sales tax first adopted in 1991.

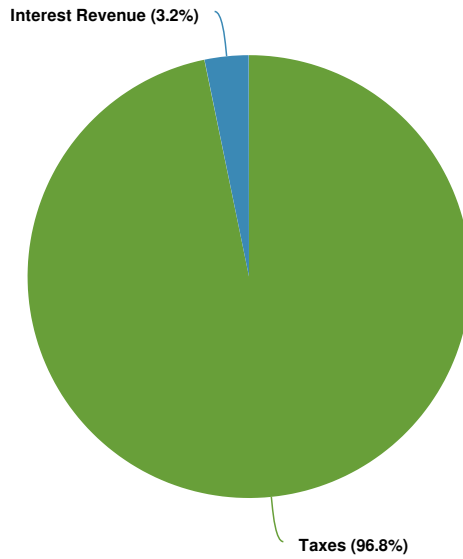
Summary

The City of Muskogee is projecting \$1.55M of revenue in FY2025, which represents a 4.5% increase over the prior year. Budgeted expenditures are projected to increase by 12.5% or \$412.4K to \$3.7M in FY2025.



Revenues by Source

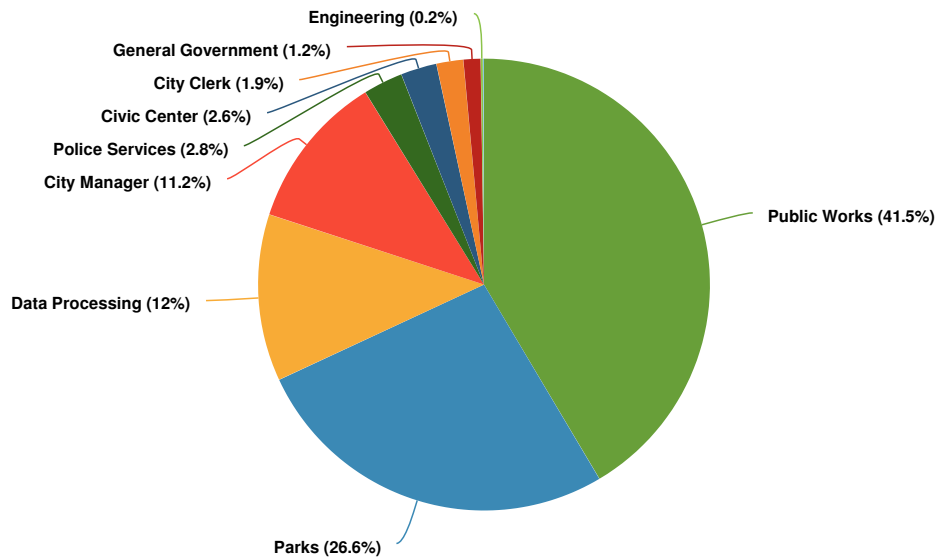
Projected 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$1,473,075.00	\$1,504,348.00	2.1%
Interest Revenue	\$14,000.00	\$50,000.00	257.1%
Total Revenue Source:	\$1,487,075.00	\$1,554,348.00	4.5%

Expenditures by Function

Budgeted Expenditures by Function



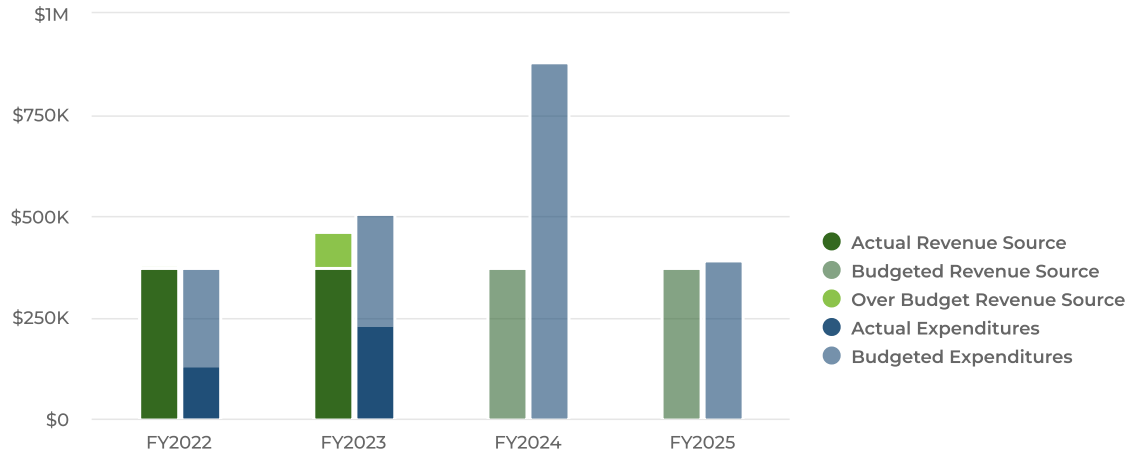
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$45,000.00	\$45,000.00	0%
City Manager	\$430,000.00	\$413,279.01	-3.9%
City Clerk	\$71,600.00	\$71,600.00	0%
Data Processing	\$322,900.00	\$442,793.72	37.1%
Police Services	\$35,500.00	\$104,701.89	194.9%
Public Works	\$1,486,760.00	\$1,534,932.81	3.2%
Engineering	\$0.00	\$5,776.60	N/A
Planning	\$0.00	\$2,850.00	N/A
Parks	\$896,750.00	\$984,472.52	9.8%
Civic Center	\$0.00	\$95,500.00	N/A
Total Expenditures:	\$3,288,510.00	\$3,700,906.55	12.5%





Summary

The City of Muskogee is projecting \$372.3K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 55.6% or \$490.16K to \$391.1K in FY2025.

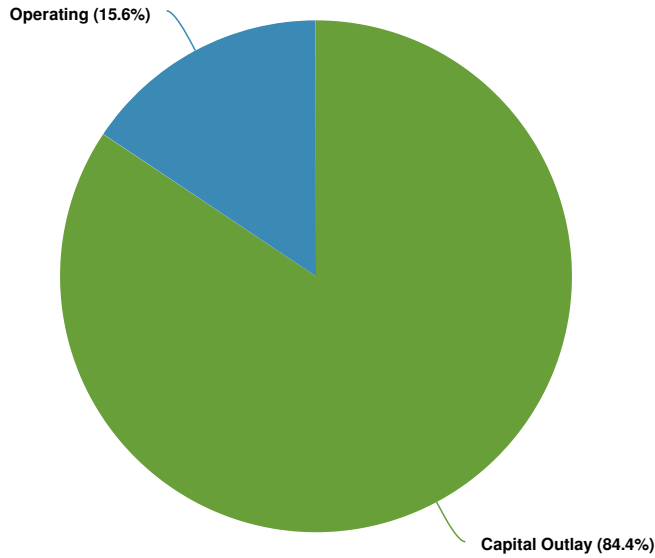


Revenues by Source

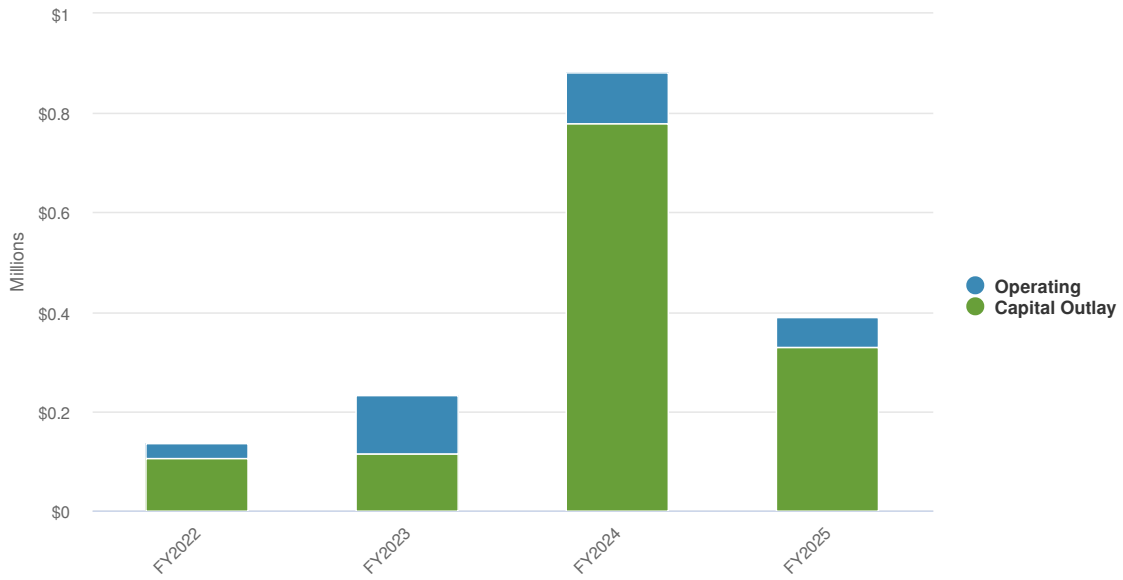
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Operating Transfers In	\$372,300.00	\$372,300.00	0%
Total Revenue Source:	\$372,300.00	\$372,300.00	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

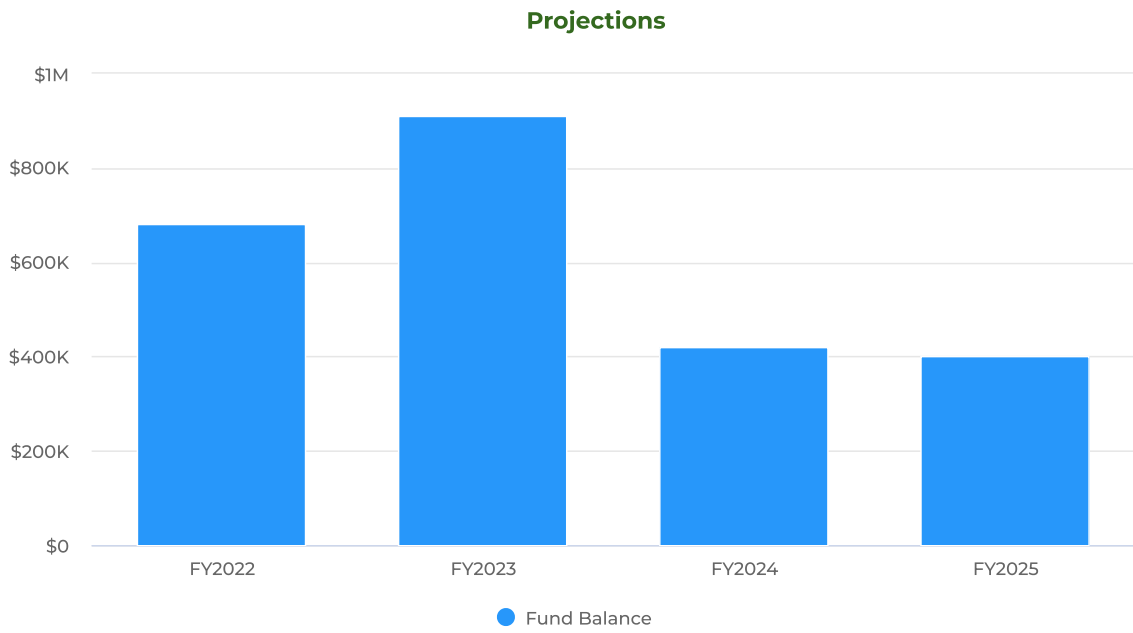


Budgeted and Historical Expenditures by Expense Type



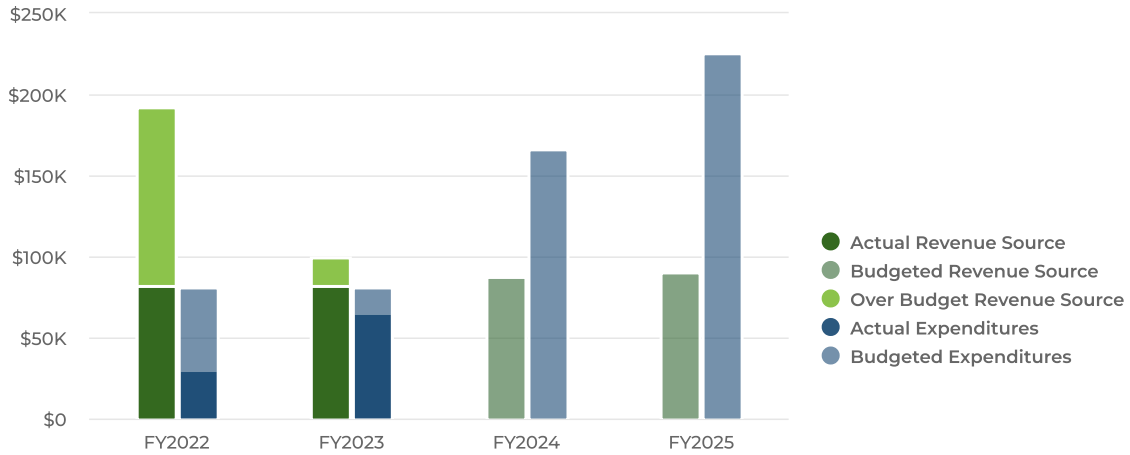
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$102,262.00	\$61,100.00	-40.3%
Capital Outlay	\$779,000.00	\$330,000.00	-57.6%
Total Expense Objects:	\$881,262.00	\$391,100.00	-55.6%

Fund Balance



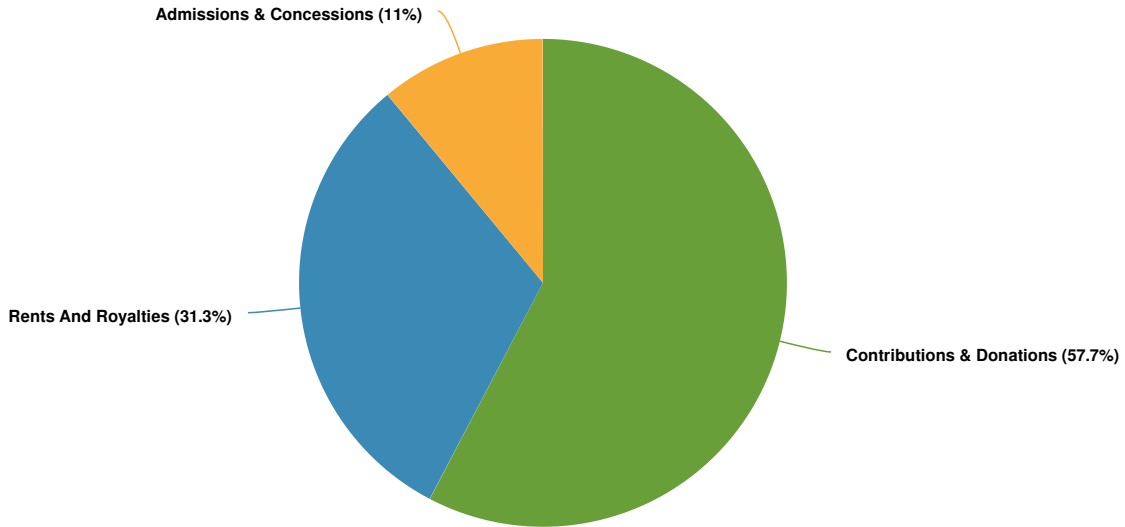
Summary

The City of Muskogee is projecting \$91K of revenue in FY2025, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 35.2% or \$58.8K to \$225.65K in FY2025.

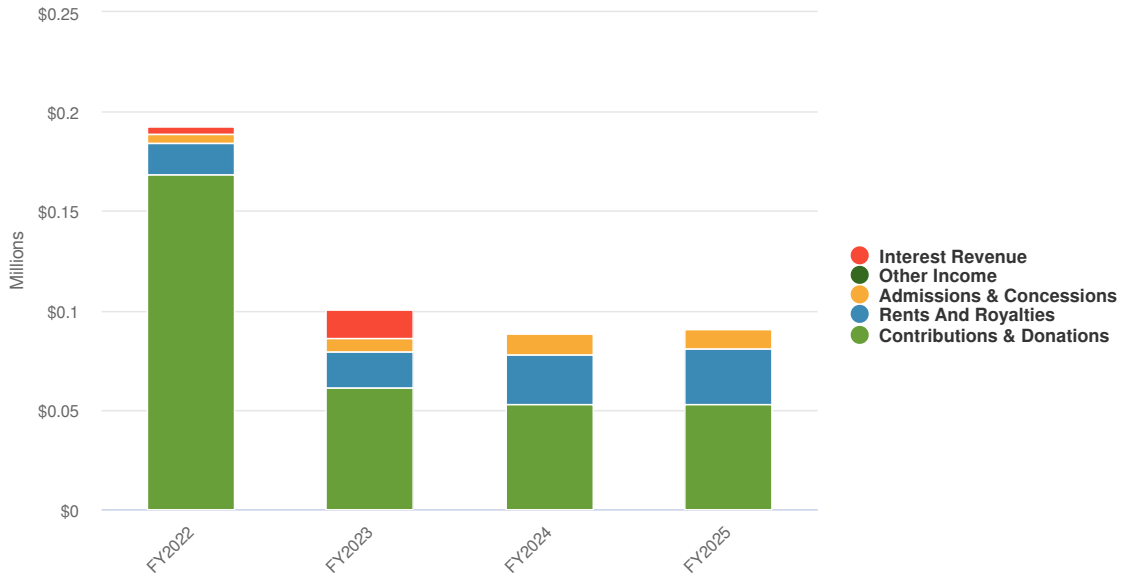


Revenues by Source

Projected 2025 Revenues by Source



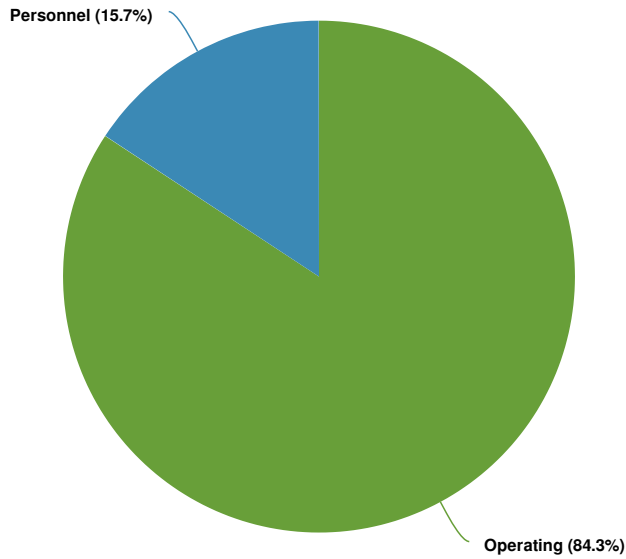
Budgeted and Historical 2025 Revenues by Source



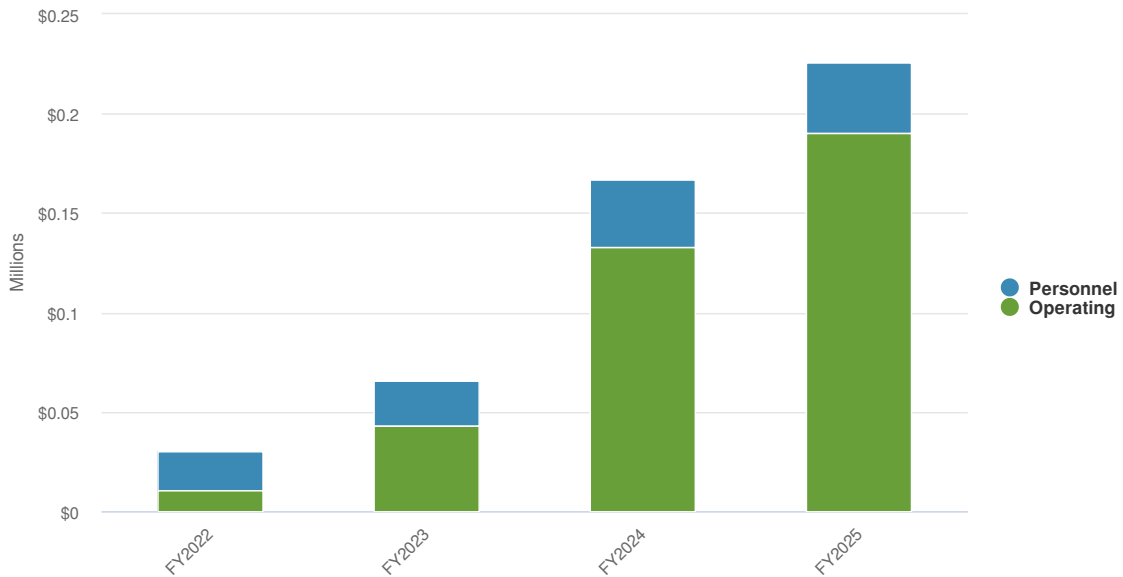
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$10,000.00	\$10,000.00	0%
Rents And Royalties	\$25,500.00	\$28,500.00	11.8%
Contributions & Donations	\$52,500.00	\$52,500.00	0%
Total Revenue Source:	\$88,000.00	\$91,000.00	3.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



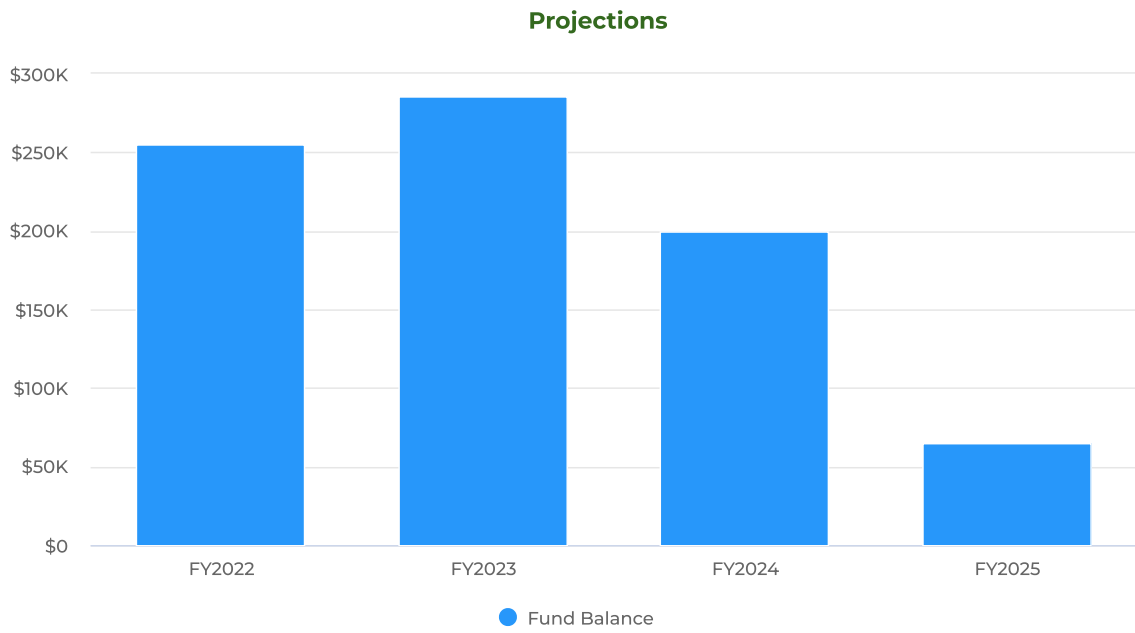
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$33,700.00	\$35,500.00	5.3%
Operating	\$133,150.00	\$190,150.00	42.8%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$166,850.00	\$225,650.00	35.2%

Fund Balance





Special Projects Fund

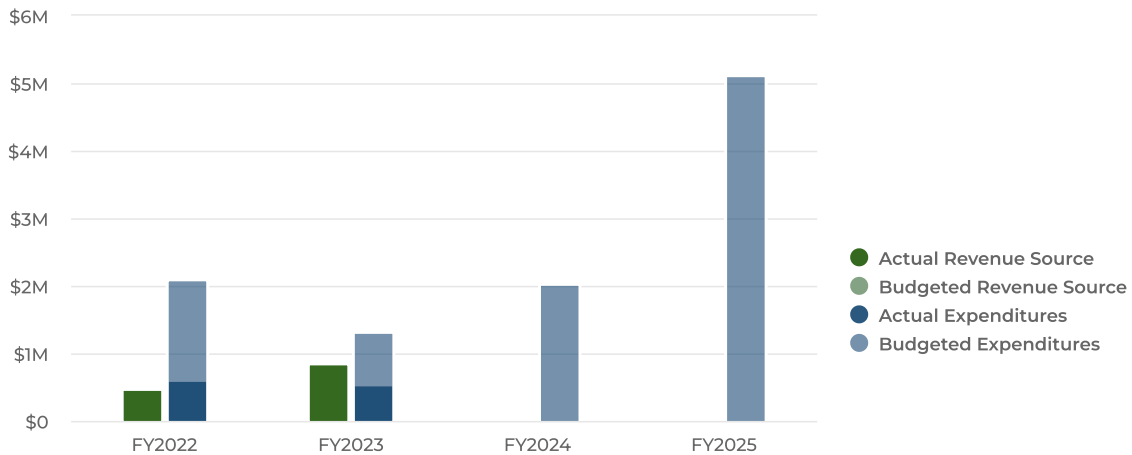
In 2018 City Council asked staff to analyze best practices for city reserve policy. Staff worked with other municipalities, OML and OMAG and came to the conclusion that best practices for municipal reserves are to have at a minimum 20% of the general fund expenses in a restricted reserve account, with 30% of the general fund expenses in reserve as a standard after the minimum is reached. This policy was adopted as Ordinance 2742.

The ordinance designates what happens when the city spends less money in a fiscal year than it takes in. First, the city calculates what its current reserve is. If the reserve is less than 20%, then three-quarters (75%) of the money saved the previous year is deposited into the reserve and the remaining one-quarter (25%) is placed into a Special Projects Fund, which can only be used for one-time expenditures. A budget amendment process would then be employed by the City Council to allocate those funds.

If the reserve is more than 20%, then the savings would be applied to the reserve until it reaches at least 1% higher than the previous year (i.e. moving from 20% to 21% of general fund expenses) with the remainder being available to be placed in the Special Projects Fund as described above.

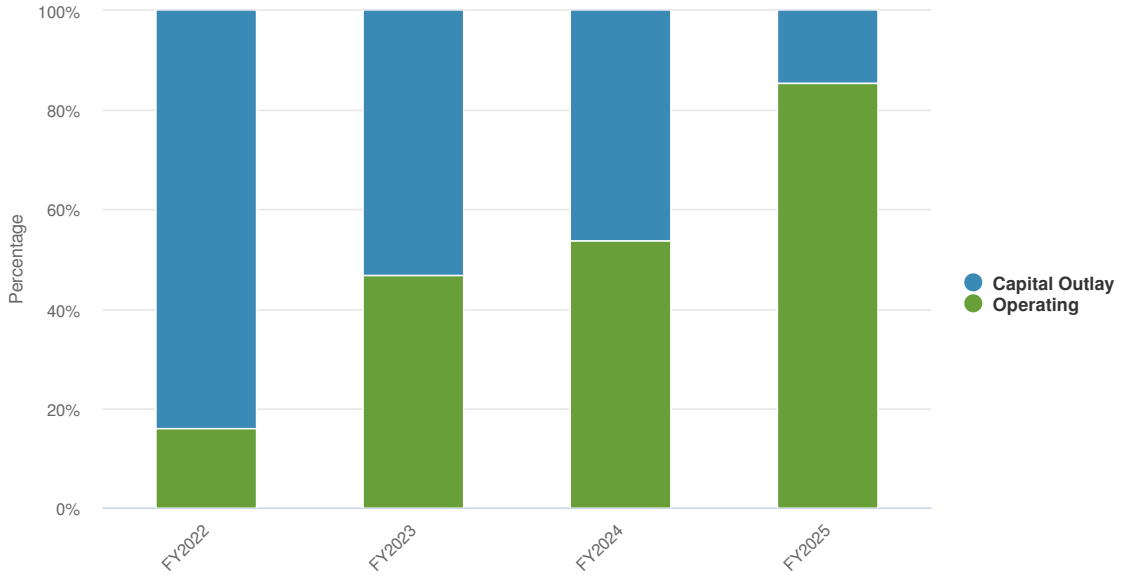
If the reserve is already at 30% or higher, the savings would be available to be placed in the Special Projects Fund or otherwise appropriated by the council for any lawful purpose, including adding to the reserve.

Summary



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$1,095,629.00	\$4,386,872.50	300.4%
Capital Outlay	\$941,596.00	\$752,148.00	-20.1%
Total Expense Objects:	\$2,037,225.00	\$5,139,020.50	152.3%

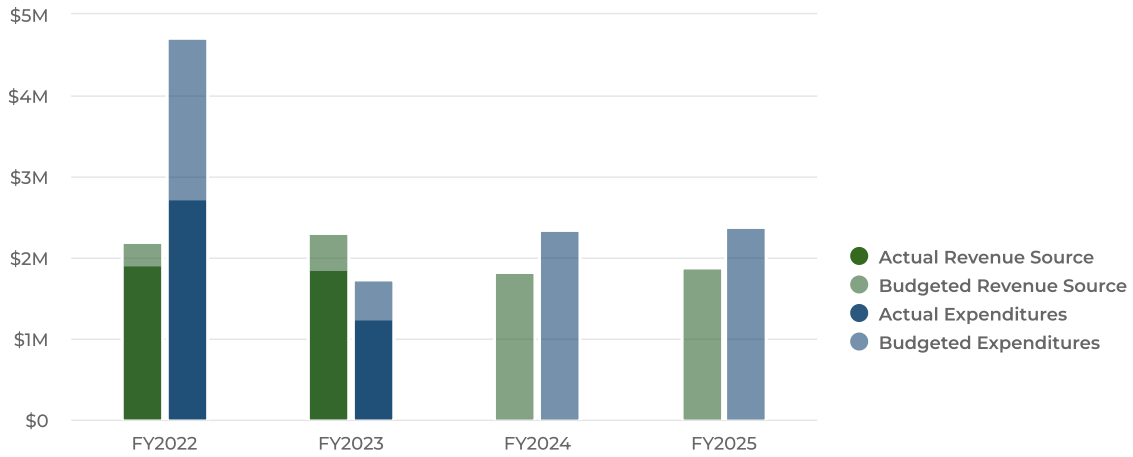


Street Maint/Installation

The Street Improvement Fund provides revenue to fund major improvements to the City's streets. The fund is primarily funded by a 0.25% permanent sales tax approved in 2009.

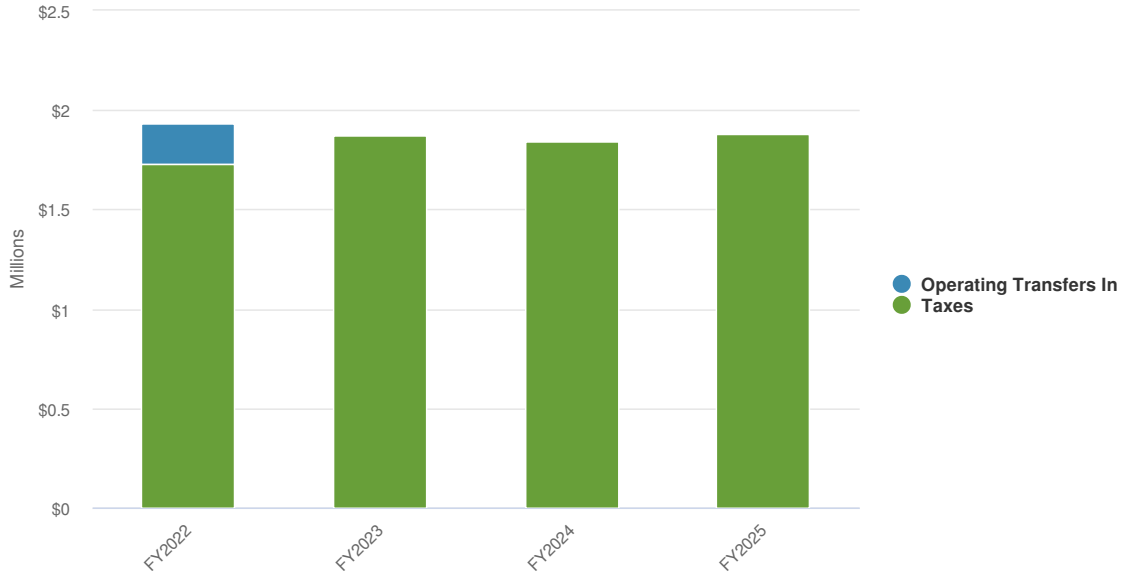
Summary

The City of Muskogee is projecting \$1.88M of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$30K to \$2.39M in FY2025.



Revenues by Source

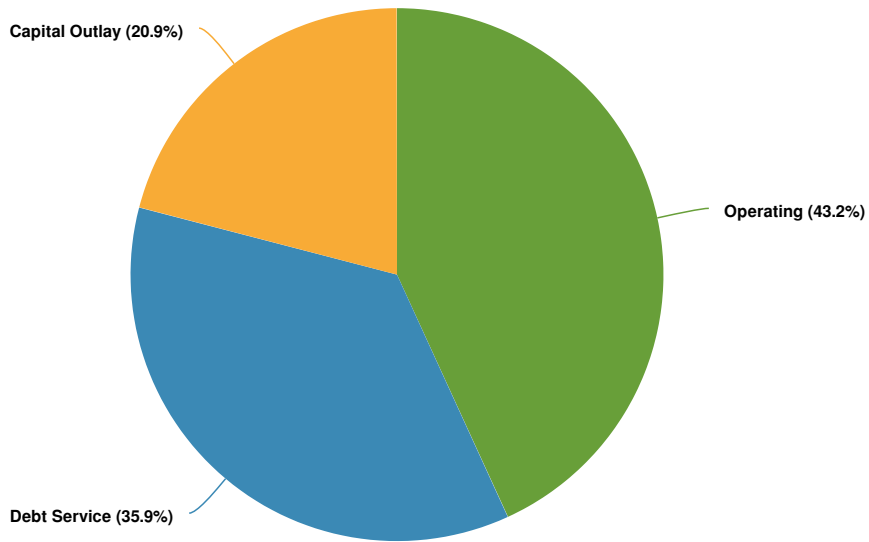
Budgeted and Historical 2025 Revenues by Source



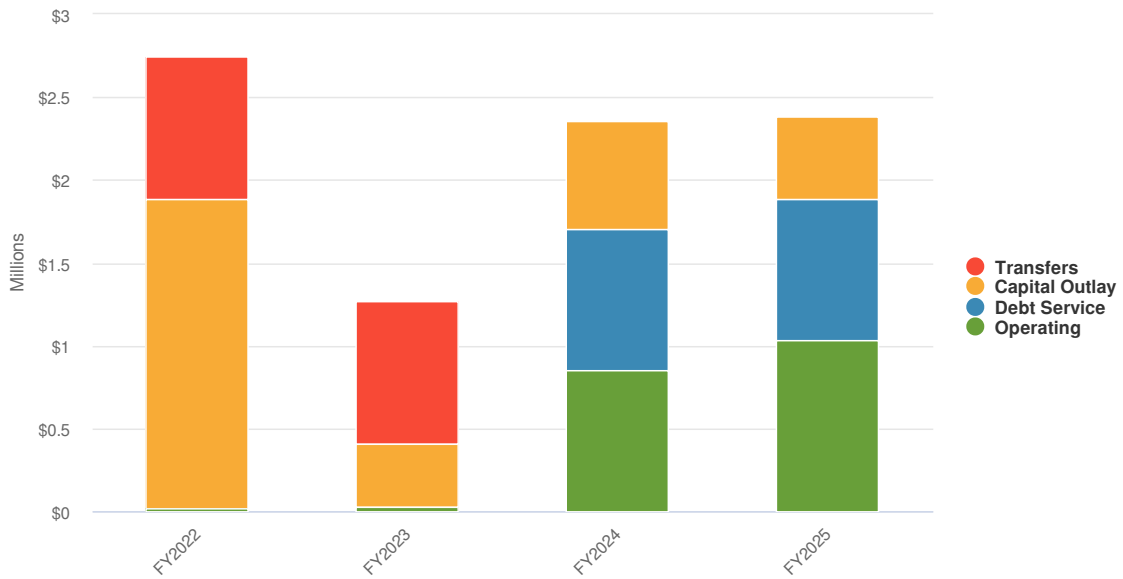
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$1,841,344.00	\$1,880,434.00	2.1%
Total Revenue Source:	\$1,841,344.00	\$1,880,434.00	2.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



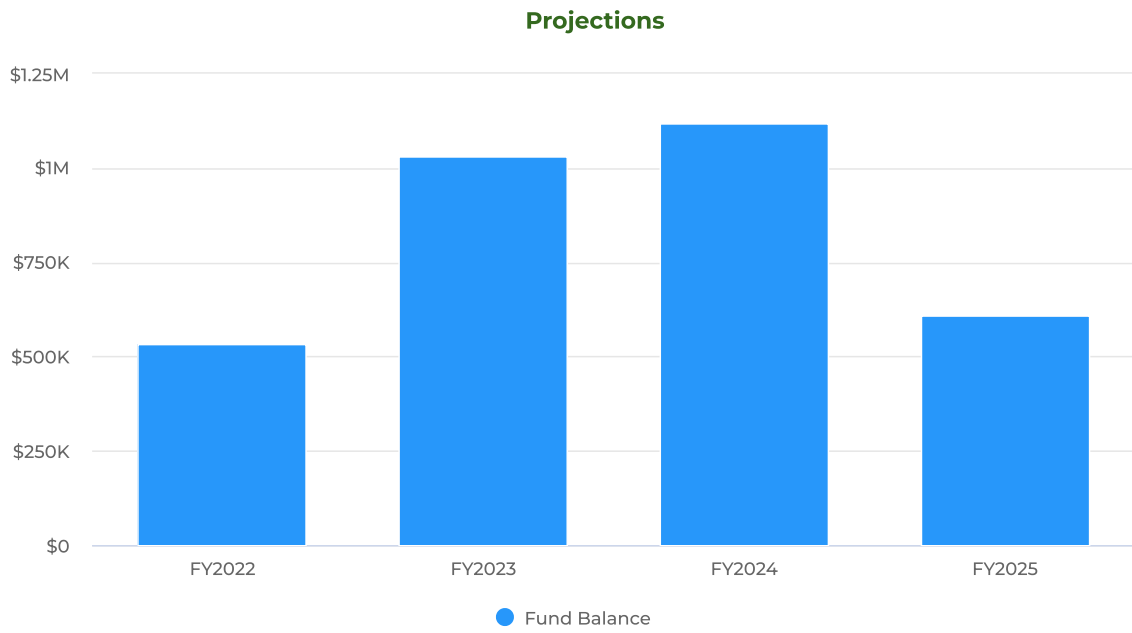
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$851,000.00	\$1,031,000.00	21.2%
Capital Outlay	\$650,000.00	\$500,000.00	-23.1%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service	\$857,000.00	\$857,000.00	0%
Total Expense Objects:	\$2,358,000.00	\$2,388,000.00	1.3%

Fund Balance



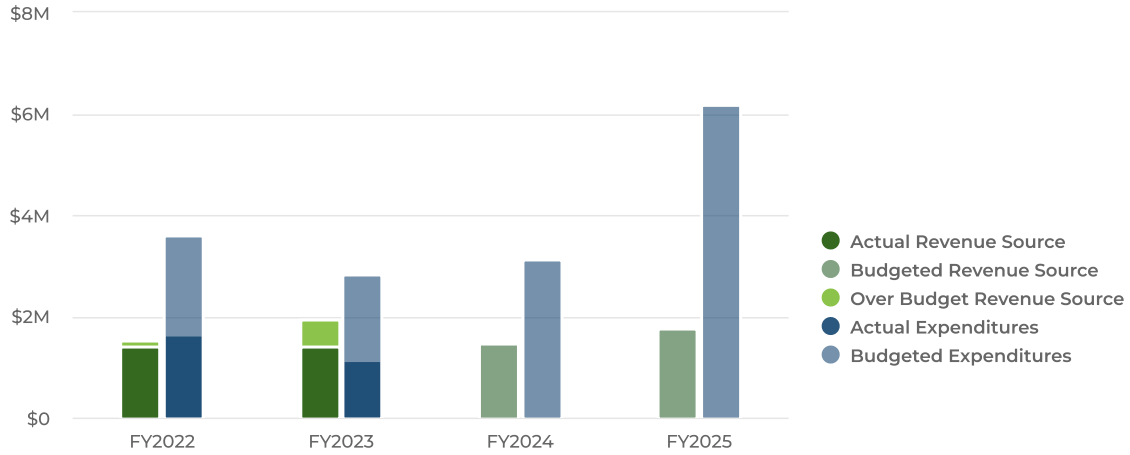


Stormwater Fund

The Storm Water Maintenance Division ensures drainage systems of public right-of-way and improved drainage systems accepted by the City are free of uncontrolled growth and blockages. The stormwater budget has allowed for the building of the Elliot-Belmont Detention Pond and the Chandler Detention Pond in the past few years helping to resolve problems with area flooding.

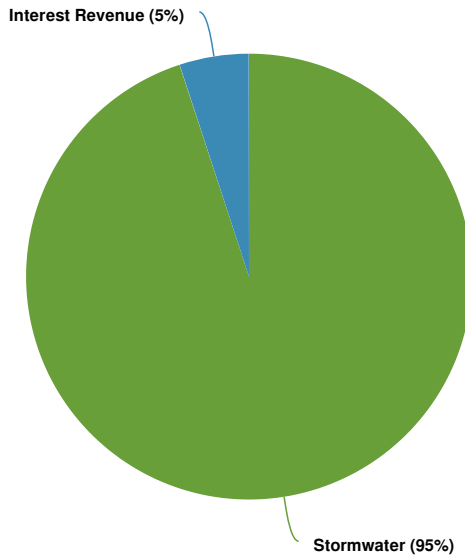
Summary

The City of Muskogee is projecting \$1.79M of revenue in FY2025, which represents a 19.9% increase over the prior year. Budgeted expenditures are projected to increase by 97.0% or \$3.05M to \$6.2M in FY2025.

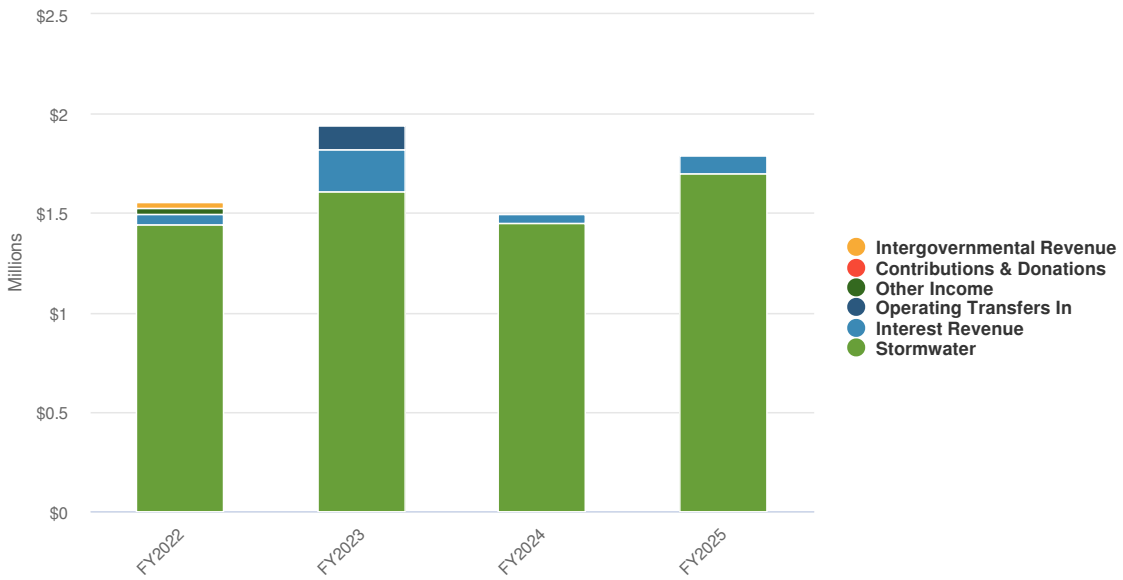


Revenues by Source

Projected 2025 Revenues by Source



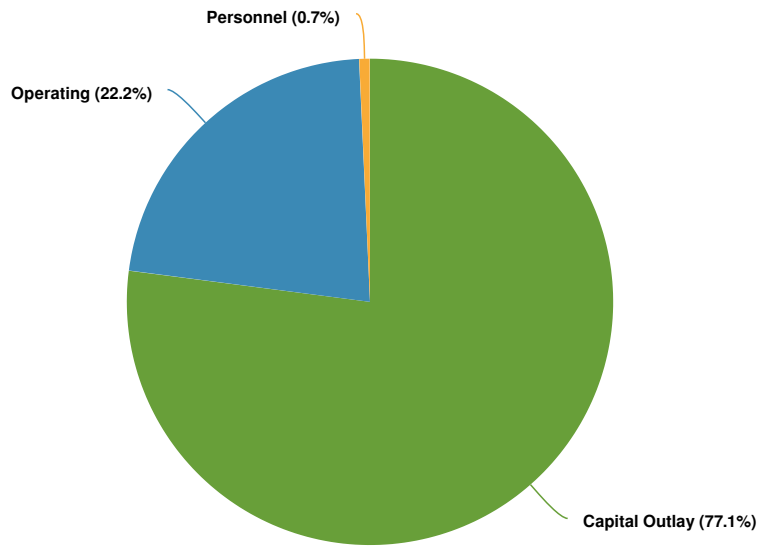
Budgeted and Historical 2025 Revenues by Source



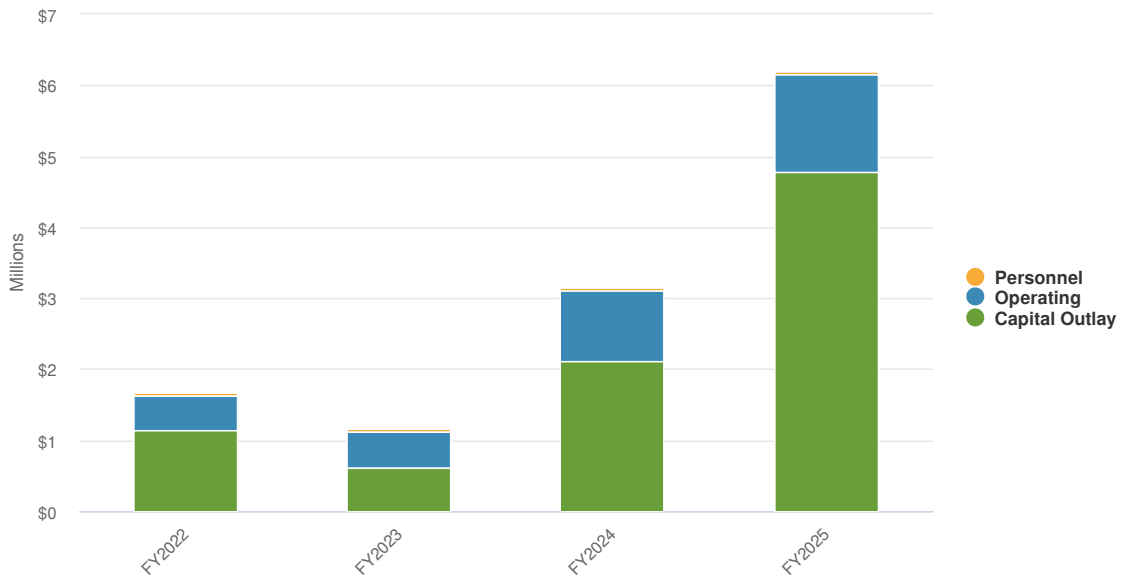
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Stormwater	\$1,448,128.50	\$1,700,000.00	17.4%
Interest Revenue	\$45,000.00	\$90,000.00	100%
Total Revenue Source:	\$1,493,128.50	\$1,790,000.00	19.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



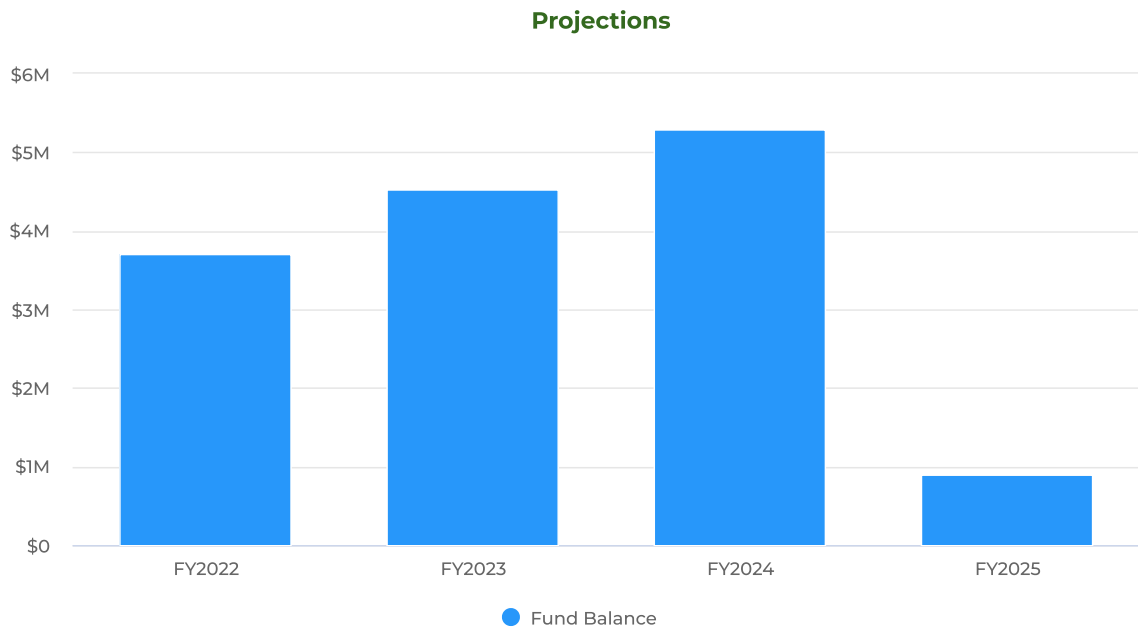
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$46,302.44	\$44,200.00	-4.5%
Operating	\$974,150.00	\$1,377,171.10	41.4%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$2,125,000.00	\$4,775,300.00	124.7%
Total Expense Objects:	\$3,145,452.44	\$6,196,671.10	97%

Fund Balance



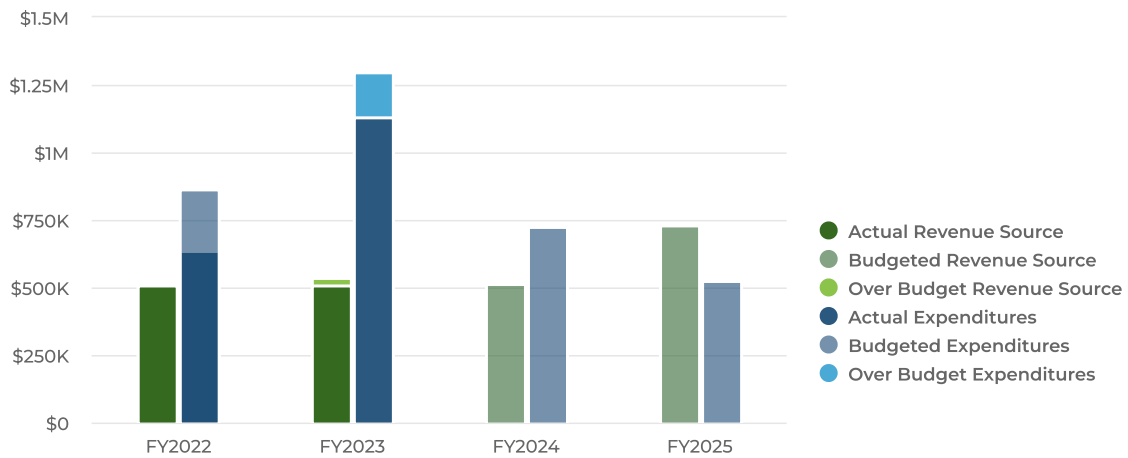


Street And Alley

The Street and Alley Fund provides revenue to fund street maintenance and improvements by the Public Works Department. The fund is primarily funded by state taxation on motor vehicles, commercial vehicles, and gasoline sales.

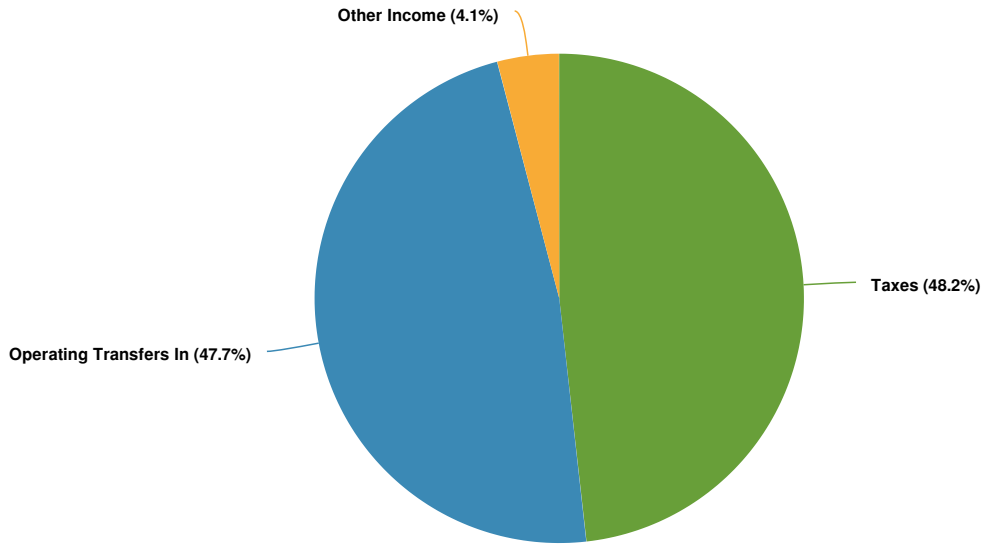
Summary

The City of Muskogee is projecting \$734K of revenue in FY2025, which represents a 41.4% increase over the prior year. Budgeted expenditures are projected to decrease by 27.4% or \$200.2K to \$530.2K in FY2025.

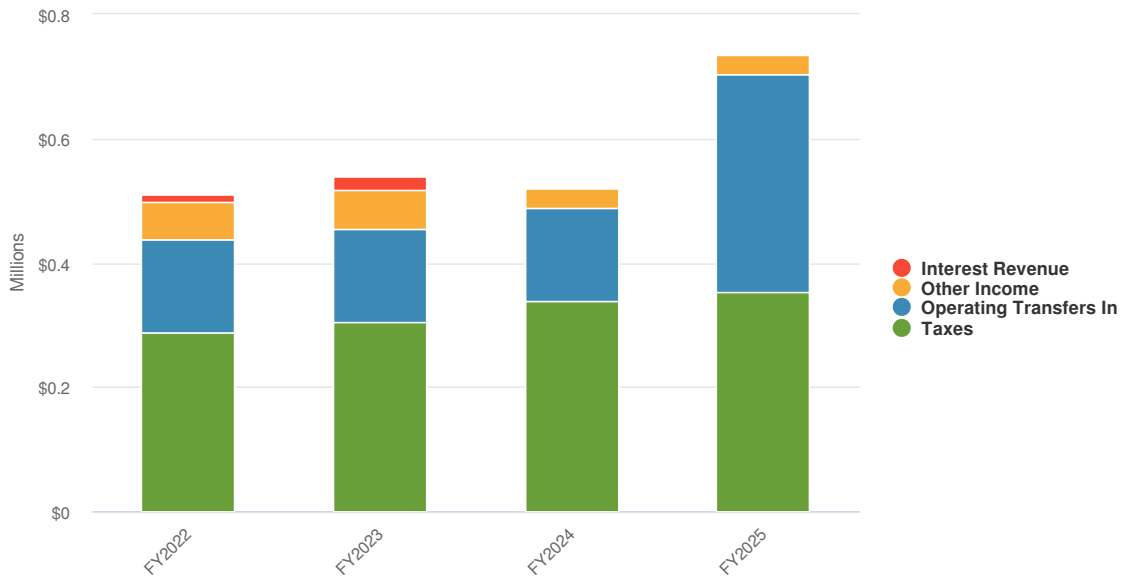


Revenues by Source

Projected 2025 Revenues by Source



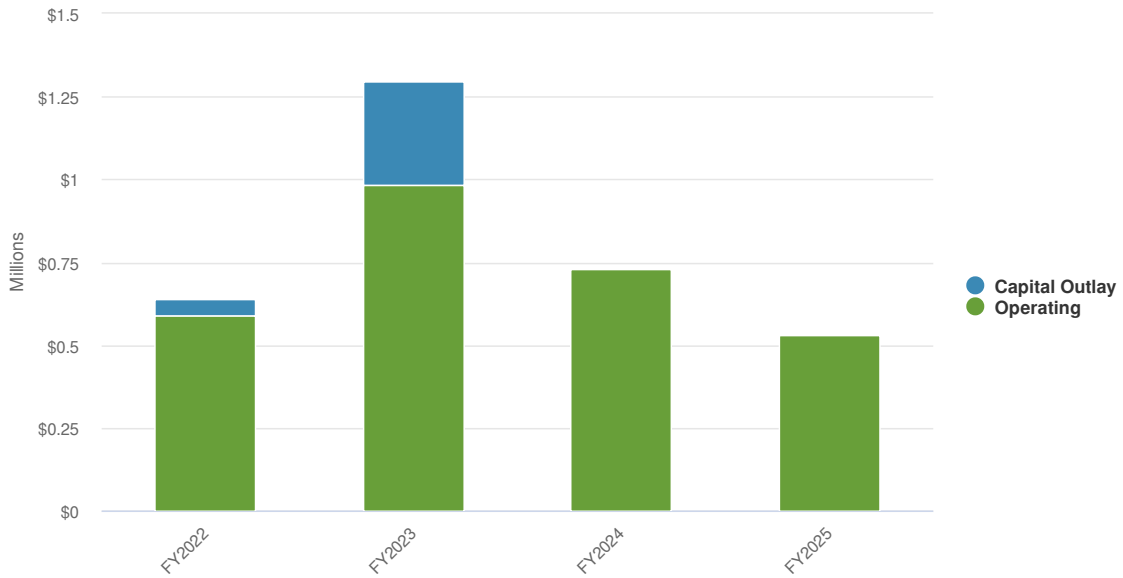
Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$339,000.00	\$354,000.00	4.4%
Other Income	\$30,000.00	\$30,000.00	0%
Operating Transfers In	\$150,000.00	\$350,000.00	133.3%
Total Revenue Source:	\$519,000.00	\$734,000.00	41.4%

Expenditures by Expense Type

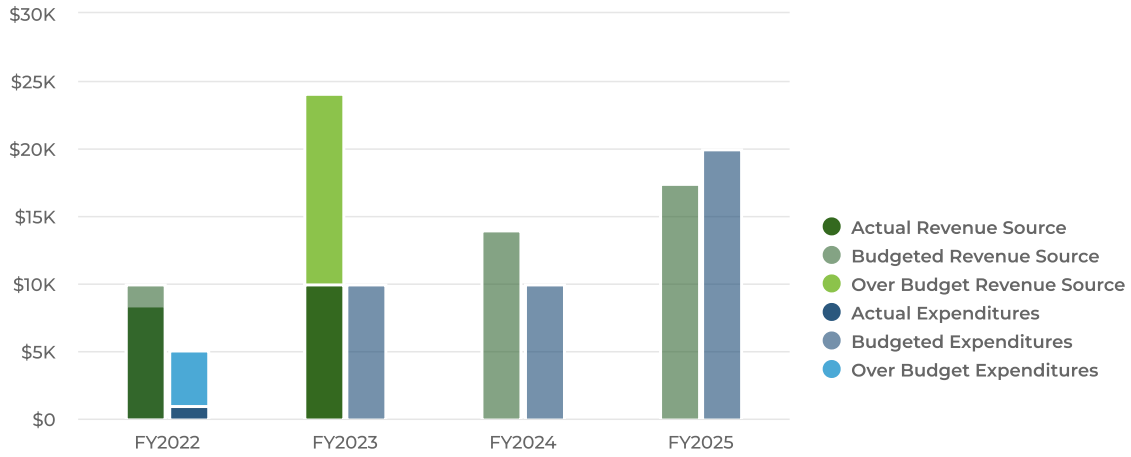
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$730,400.00	\$530,200.00	-27.4%
Total Expense Objects:	\$730,400.00	\$530,200.00	-27.4%

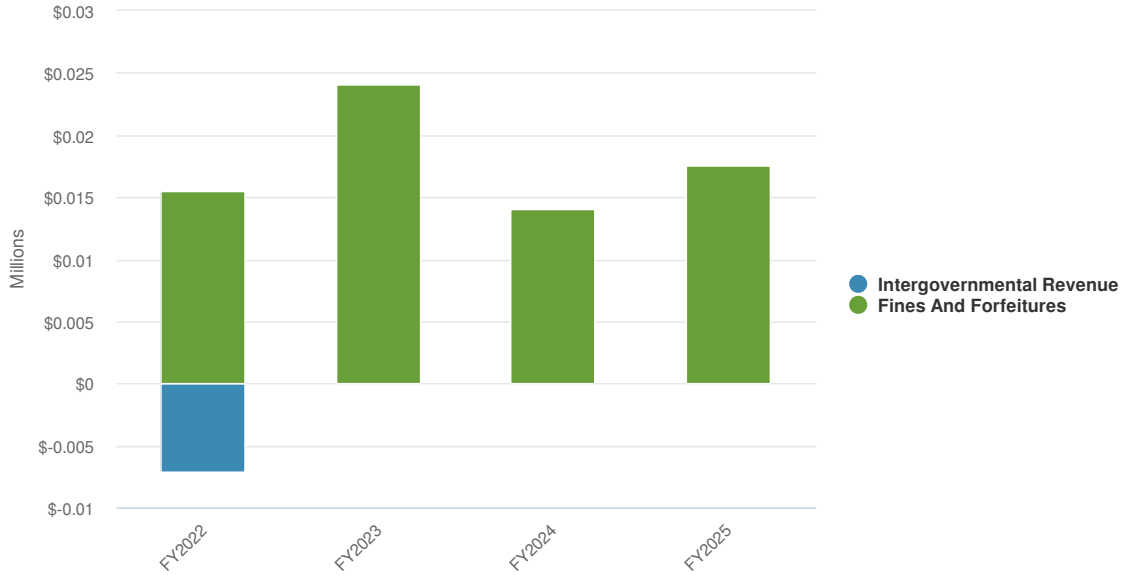
Summary

The City of Muskogee is projecting \$17.5K of revenue in FY2025, which represents a 25% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$10K to \$20K in FY2025.



Revenues by Source

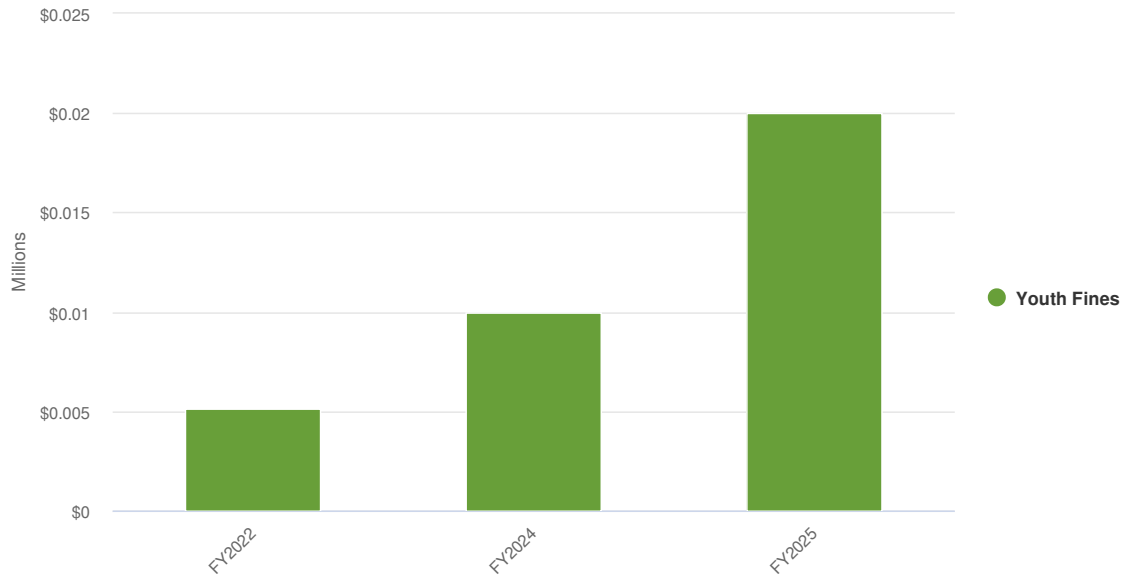
Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Fines And Forfeitures	\$14,000.00	\$17,500.00	25%
Total Revenue Source:	\$14,000.00	\$17,500.00	25%

Expenditures by Fund

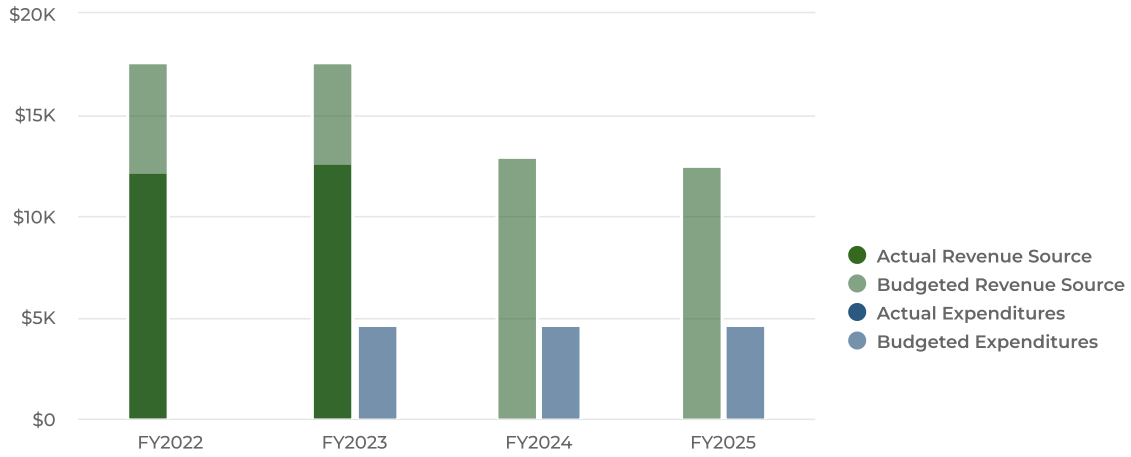
Budgeted and Historical 2025 Expenditures by Fund



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Youth Fines	\$10,000.00	\$20,000.00	100%
Total Youth Fines:	\$10,000.00	\$20,000.00	100%

Summary

The City of Muskogee is projecting \$12.5K of revenue in FY2025, which represents a 3.8% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$4.7K in FY2025.



Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Fines And Forfeitures	\$13,000.00	\$12,500.00	-3.8%
Total Revenue Source:	\$13,000.00	\$12,500.00	-3.8%

Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
City Clerk	\$4,650.00	\$4,650.00	0%
City Attorney	\$50.00	\$50.00	0%
Total Expenditures:	\$4,700.00	\$4,700.00	0%

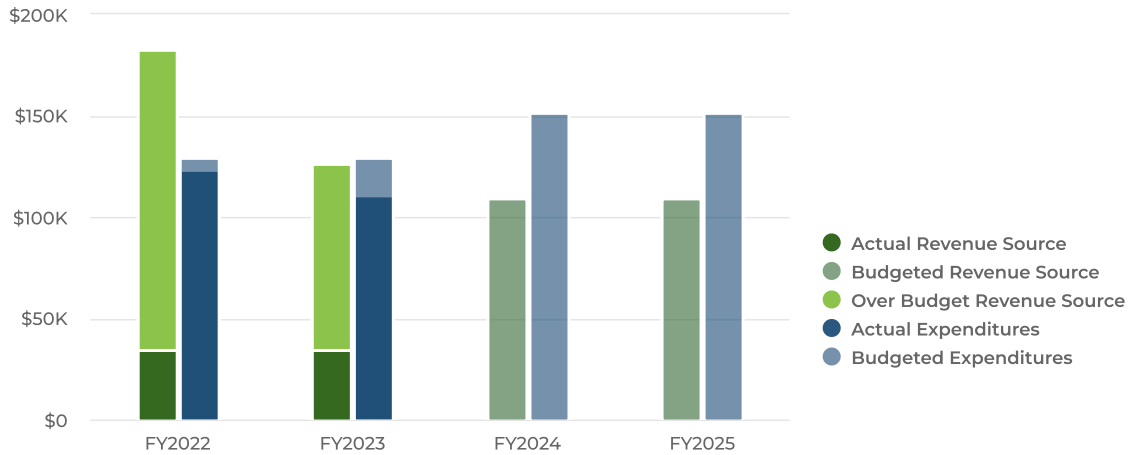


Police Equip Grants

The revenue in this fund comes primarily from state and federal law enforcement grants, as well as donations.

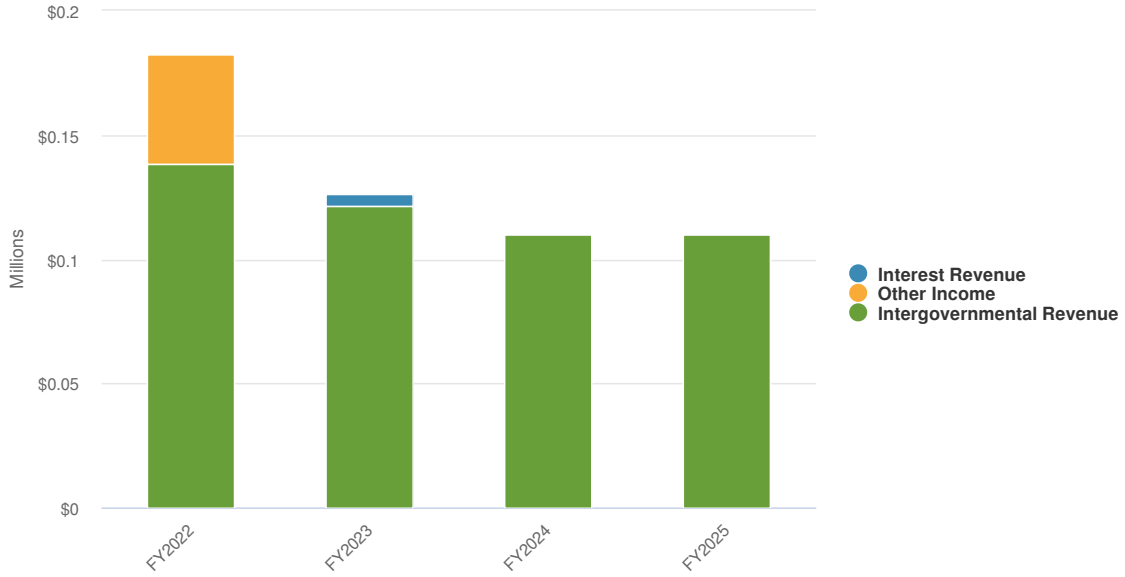
Summary

The City of Muskogee is projecting \$110K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$151.79K in FY2025.



Revenues by Source

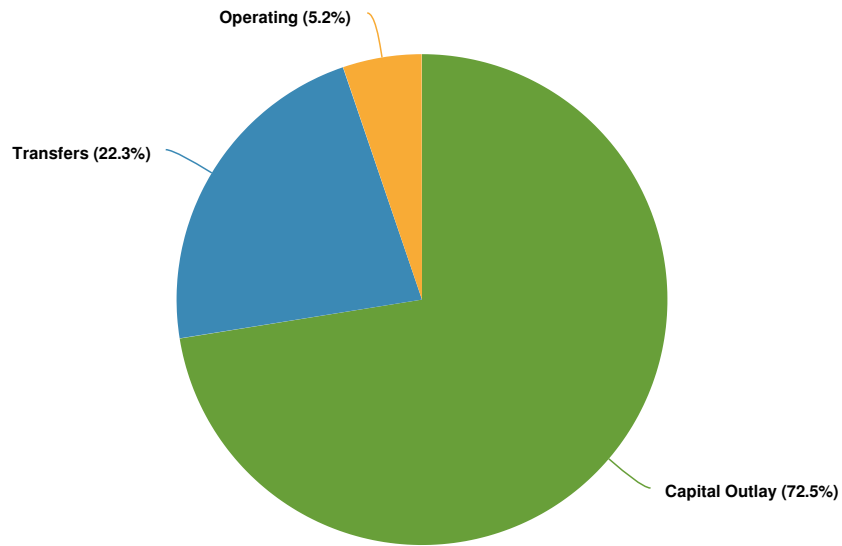
Budgeted and Historical 2025 Revenues by Source



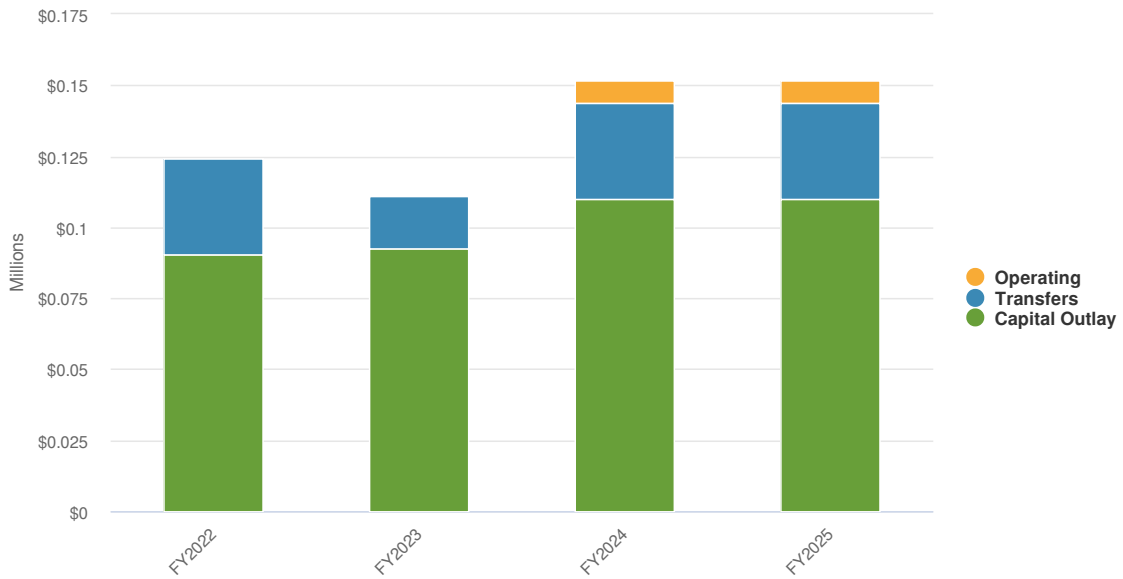
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$110,000.00	\$110,000.00	0%
Total Revenue Source:	\$110,000.00	\$110,000.00	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

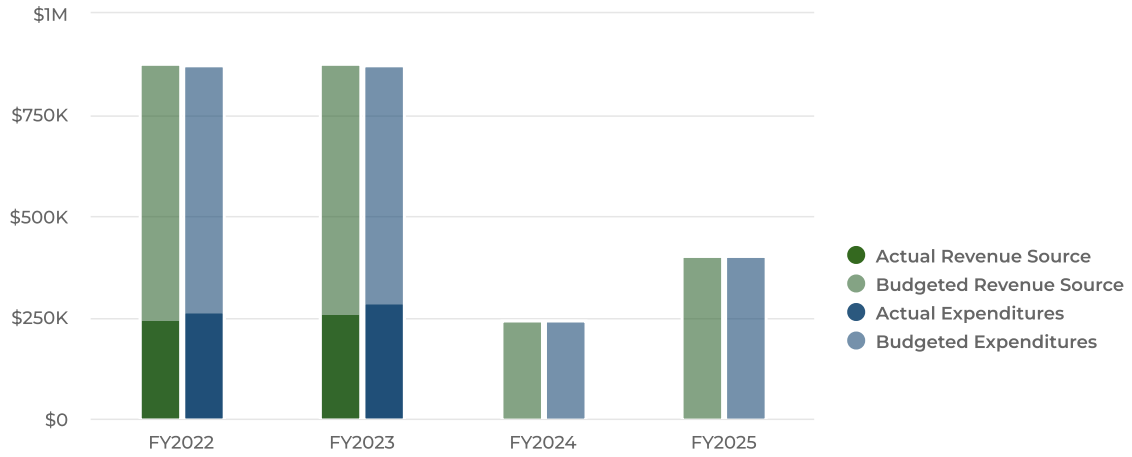


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$7,900.00	\$7,900.00	0%
Capital Outlay	\$110,000.00	\$110,000.00	0%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfers	\$33,891.00	\$33,891.00	0%
Total Expense Objects:	\$151,791.00	\$151,791.00	0%

Summary

The City of Muskogee is projecting \$402K of revenue in FY2025, which represents a 64.1% increase over the prior year. Budgeted expenditures are projected to increase by 64.1% or \$157K to \$402K in FY2025.



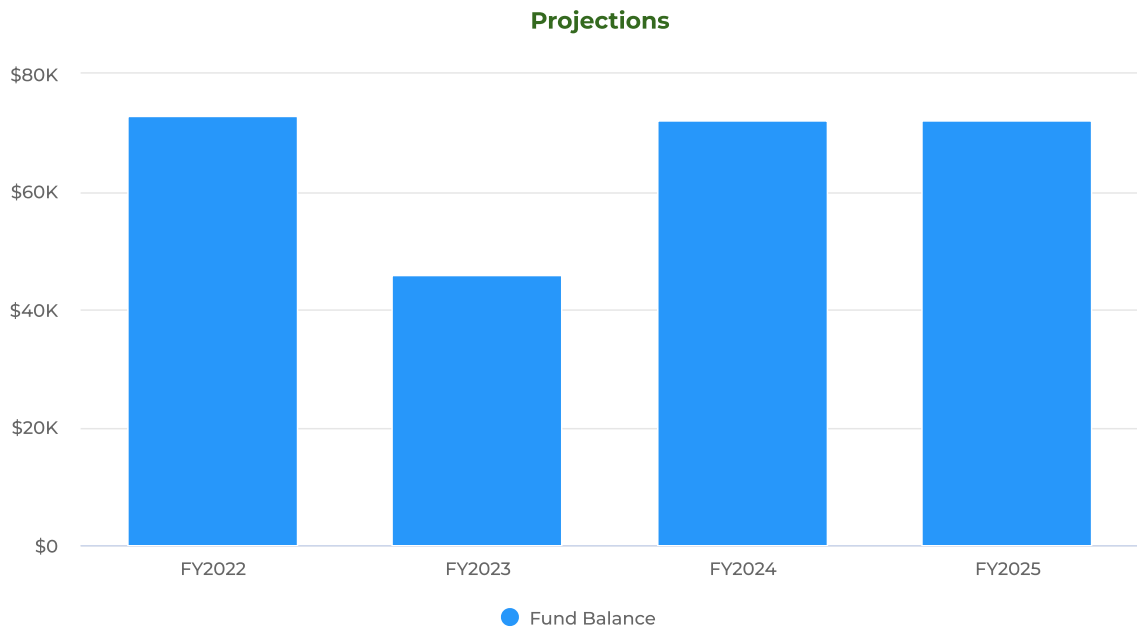
Revenue by Fund

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Sinking Fund	\$245,000.00	\$402,000.00	64.1%
Total Sinking Fund:	\$245,000.00	\$402,000.00	64.1%

Expenditures by Fund

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Sinking Fund	\$245,000.00	\$402,000.00	64.1%
Total Sinking Fund:	\$245,000.00	\$402,000.00	64.1%

Fund Balance



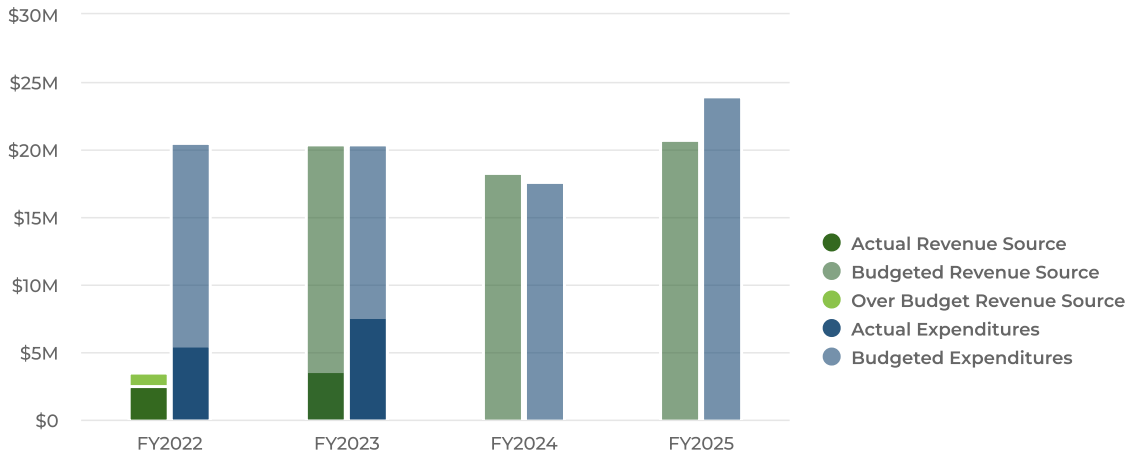


MMA Capital Projects

The MMA (Muskogee Municipal Authority) provides drinking water to six rural water districts and four towns. The City receives raw water from the Fort Gibson Reservoir and a secondary water supply from the Grand River. This fund is for specific capital projects required to provide this service.

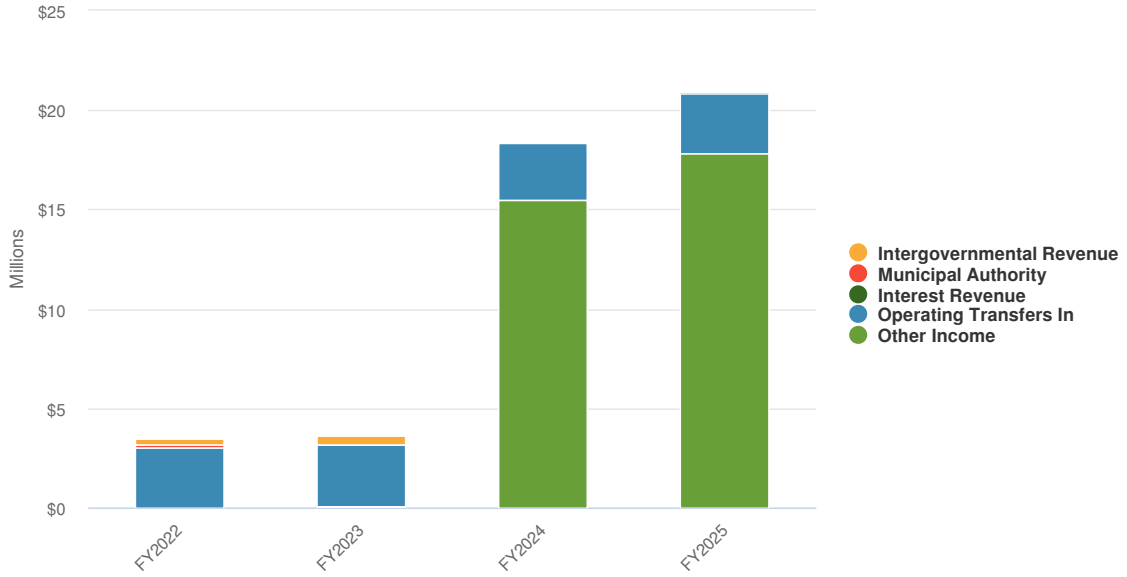
Summary

The City of Muskogee is projecting \$20.83M of revenue in FY2025, which represents a 13.7% increase over the prior year. Budgeted expenditures are projected to increase by 36.0% or \$6.37M to \$24.05M in FY2025.



Revenues by Source

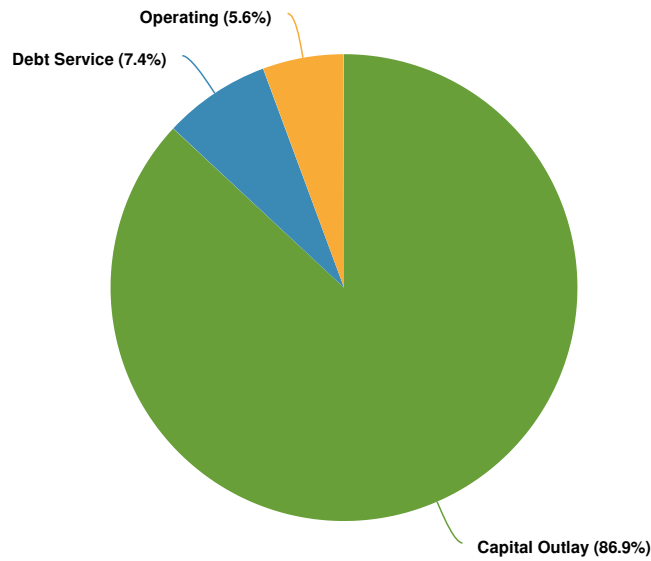
Budgeted and Historical 2025 Revenues by Source



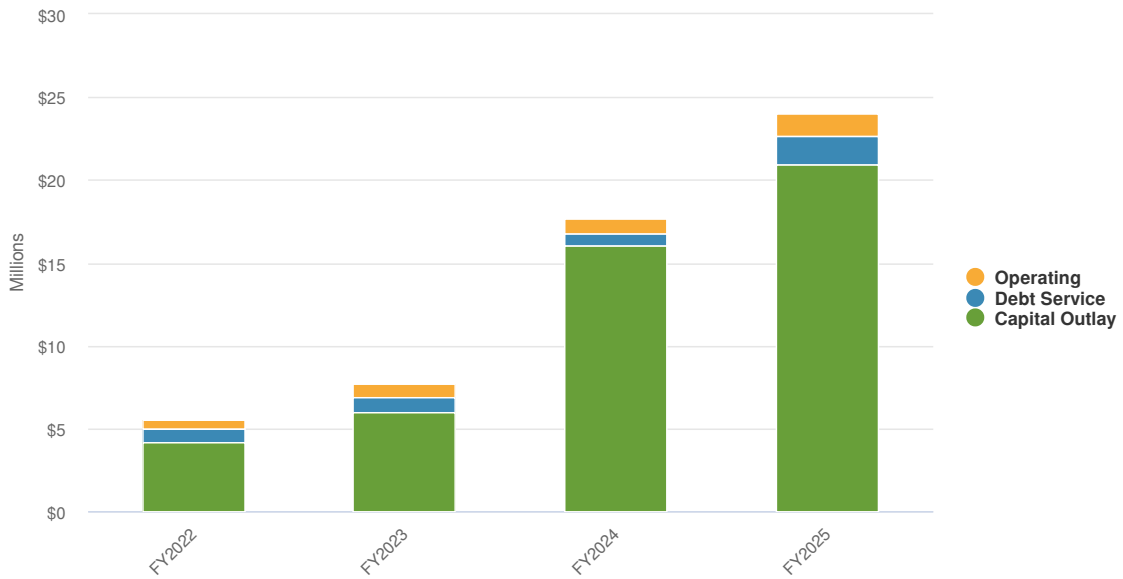
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Other Income	\$15,460,000.00	\$17,833,137.00	15.4%
Operating Transfers In	\$2,857,658.00	\$3,000,000.00	5%
Total Revenue Source:	\$18,317,658.00	\$20,833,137.00	13.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

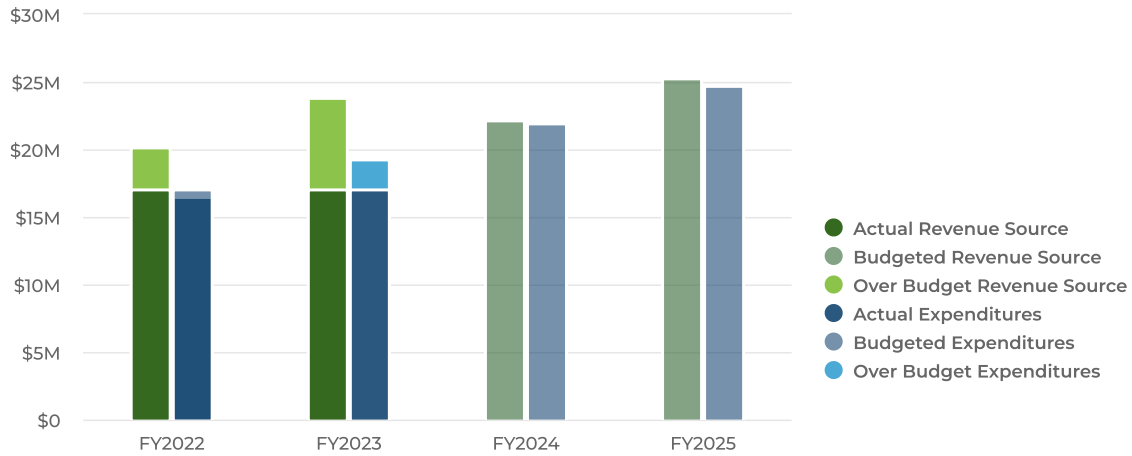


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$902,000.00	\$1,352,300.00	49.9%
Capital Outlay	\$16,000,281.00	\$20,909,887.11	30.7%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service	\$780,000.00	\$1,787,000.00	129.1%
Total Expense Objects:	\$17,682,281.00	\$24,049,187.11	36%

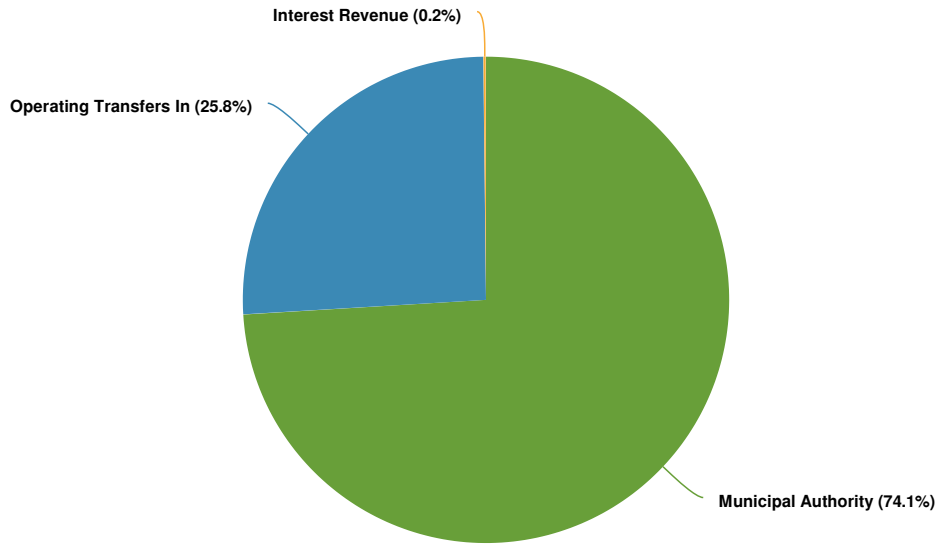
Summary

The City of Muskogee is projecting \$25.33M of revenue in FY2025, which represents a 14.2% increase over the prior year. Budgeted expenditures are projected to increase by 12.7% or \$2.79M to \$24.81M in FY2025.

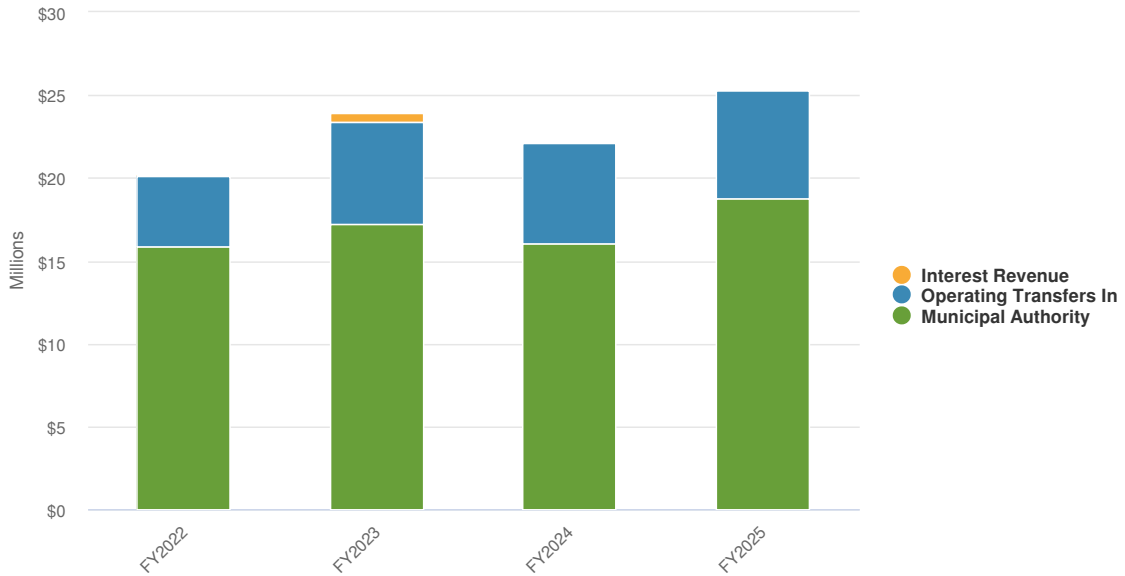


Revenues by Source

Projected 2025 Revenues by Source



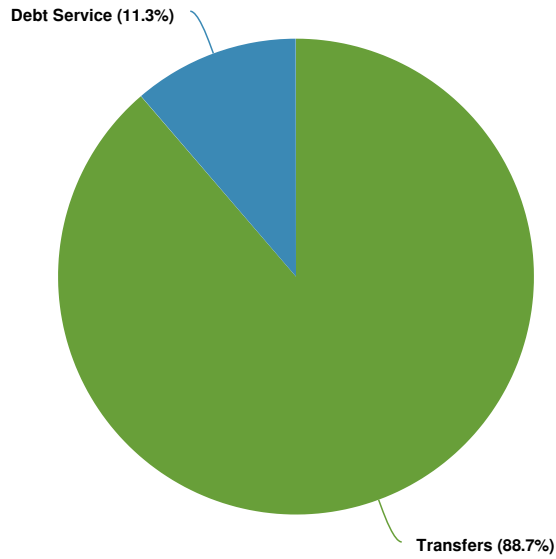
Budgeted and Historical 2025 Revenues by Source



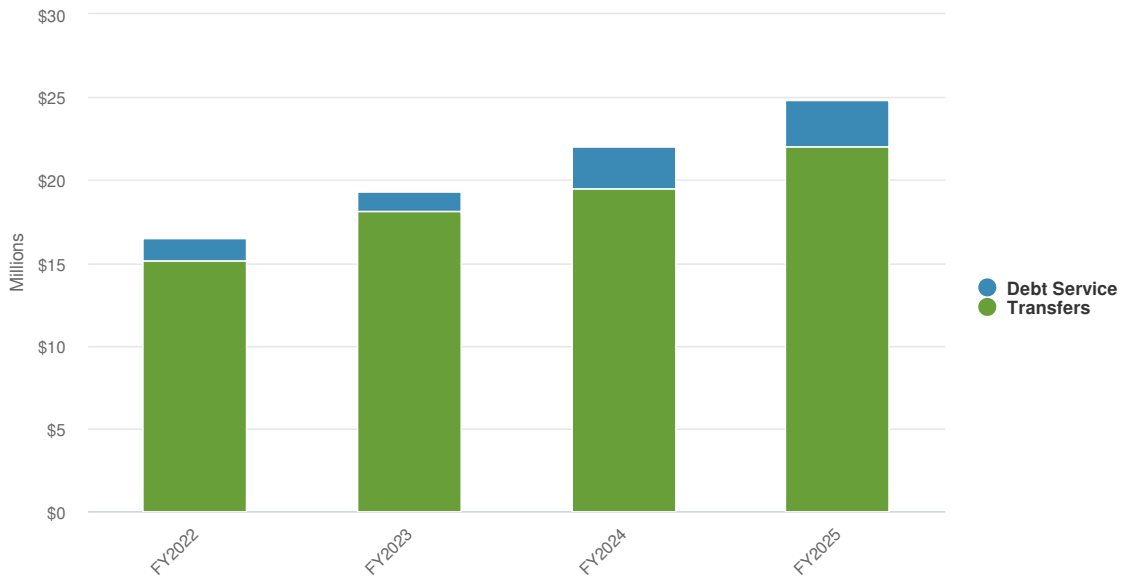
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Municipal Authority	\$16,065,132.00	\$18,755,132.00	16.7%
Interest Revenue	\$63,100.00	\$40,000.00	-36.6%
Operating Transfers In	\$6,055,500.00	\$6,530,000.00	7.8%
Total Revenue Source:	\$22,183,732.00	\$25,325,132.00	14.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



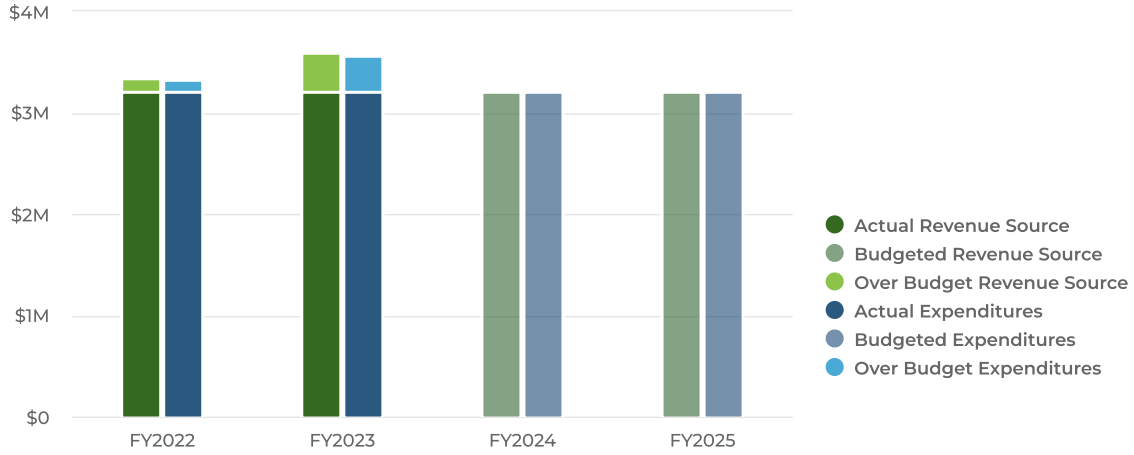
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Debt Service	\$2,572,921.00	\$2,799,760.00	8.8%
Transfers	\$19,445,658.00	\$22,006,700.00	13.2%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$22,018,579.00	\$24,806,460.00	12.7%



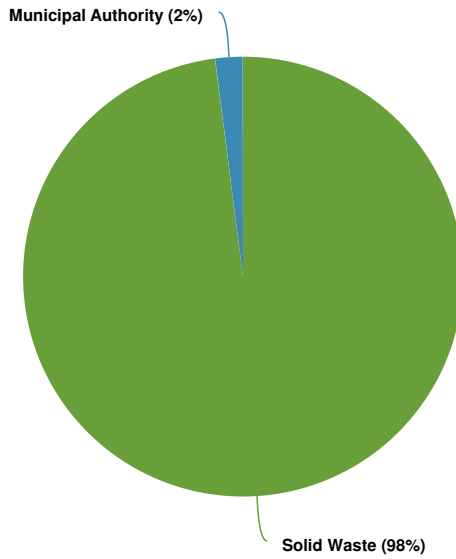
Summary

The City of Muskogee is projecting \$3.22M of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$3.22M in FY2025.

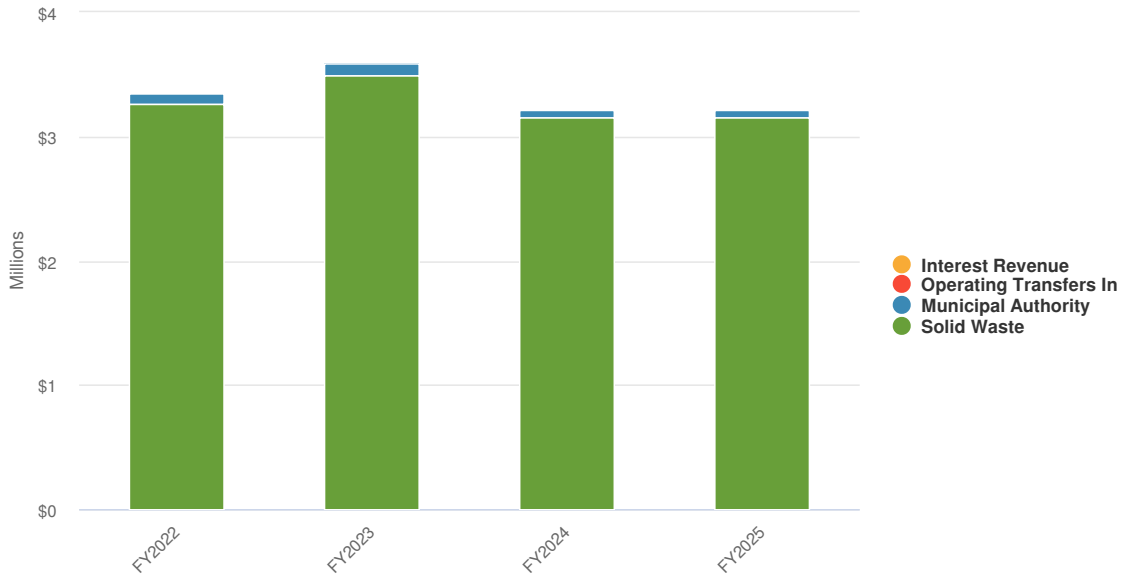


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Municipal Authority	\$65,000.00	\$65,000.00	0%
Solid Waste	\$3,152,615.00	\$3,152,615.00	0%
Total Revenue Source:	\$3,217,615.00	\$3,217,615.00	0%

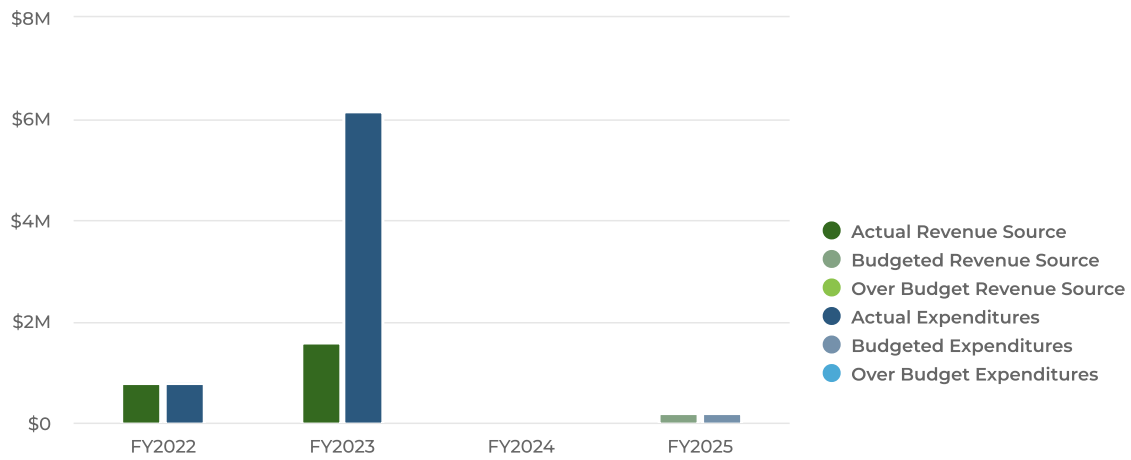
Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Transfers	\$3,217,615.00	\$3,217,615.00	0%
Total Expense Objects:	\$3,217,615.00	\$3,217,615.00	0%



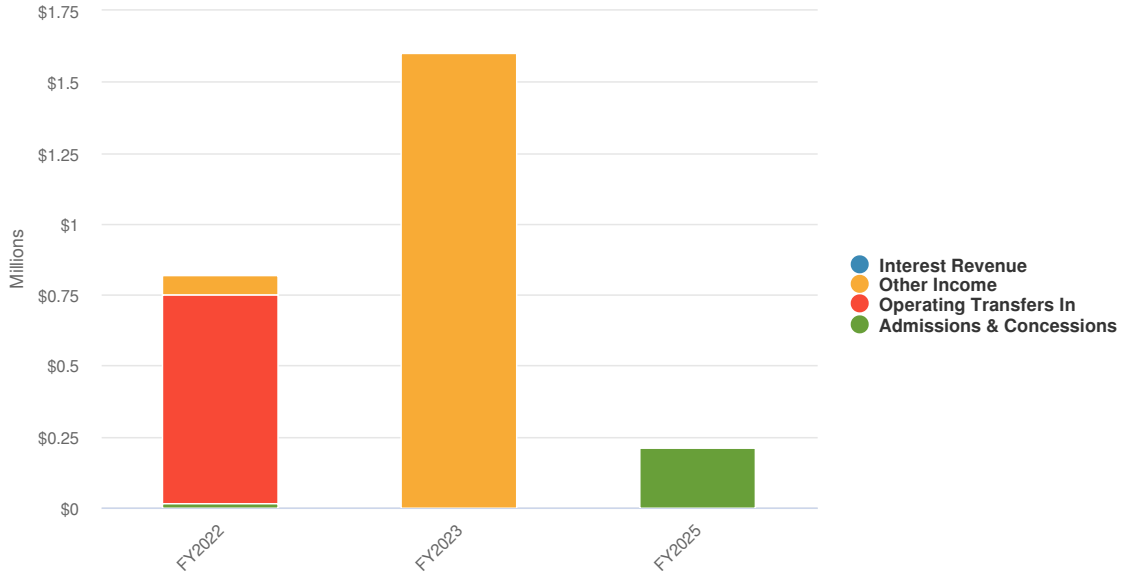
Summary

The City of Muskogee is projecting \$214K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$214K to \$214K in FY2025.



Revenues by Source

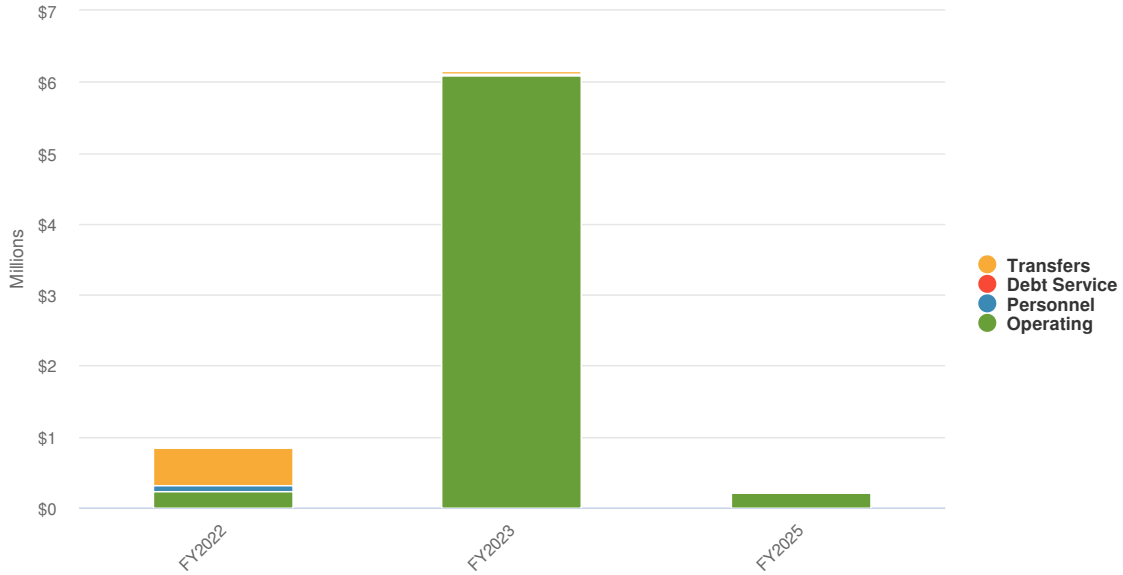
Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$0.00	\$214,000.00	N/A
Total Revenue Source:	\$0.00	\$214,000.00	N/A

Expenditures by Expense Type

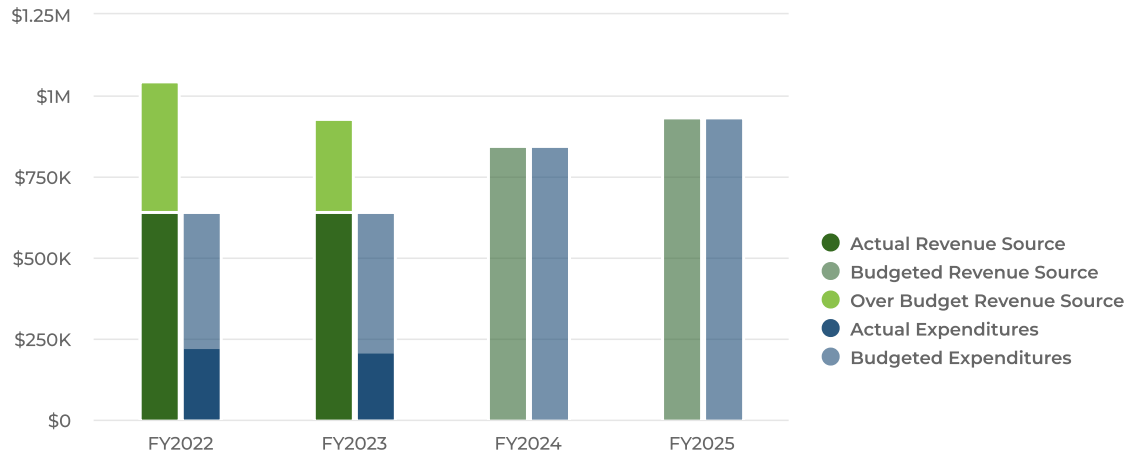
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$0.00	\$4,000.00	N/A
Operating	\$0.00	\$210,000.00	N/A
Total Expense Objects:	\$0.00	\$214,000.00	N/A

Summary

The City of Muskogee is projecting \$933.6K of revenue in FY2025, which represents a 10.5% increase over the prior year. Budgeted expenditures are projected to increase by 10.5% or \$88.6K to \$933.6K in FY2025.



Revenues by Source

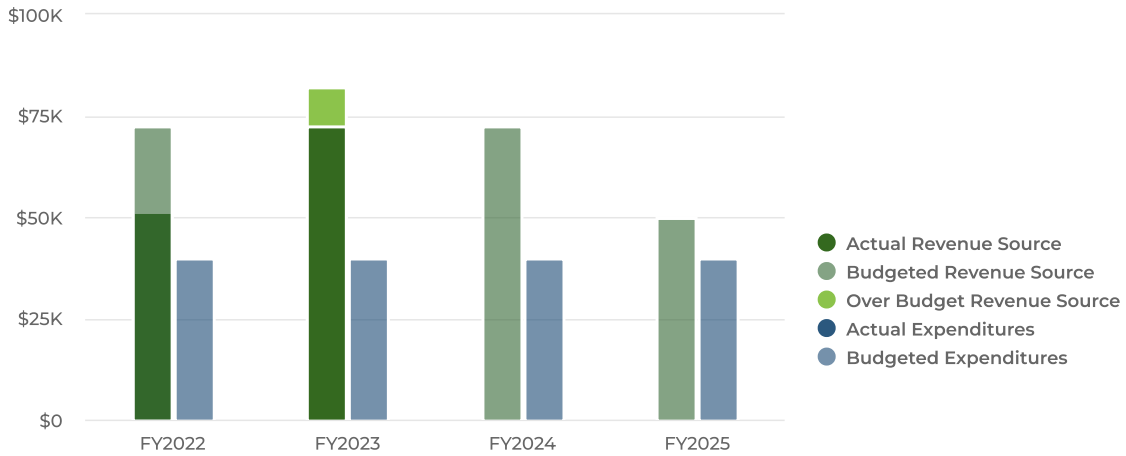
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$845,000.00	\$933,500.00	10.5%
Interest Revenue	\$100.00	\$100.00	0%
Total Revenue Source:	\$845,100.00	\$933,600.00	10.5%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Debt Service	\$845,000.00	\$933,600.00	10.5%
Total Expense Objects:	\$845,000.00	\$933,600.00	10.5%

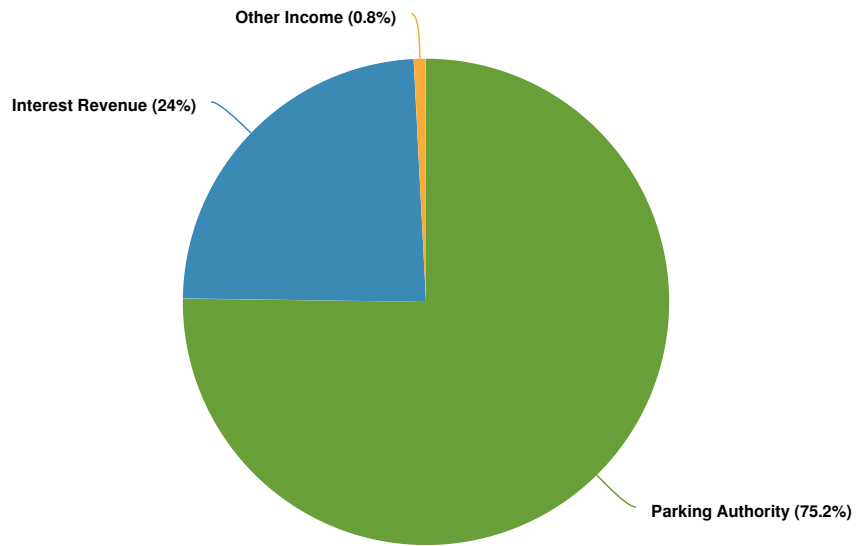
Summary

The City of Muskogee is projecting \$50.05K of revenue in FY2025, which represents a 31.2% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$40K in FY2025.

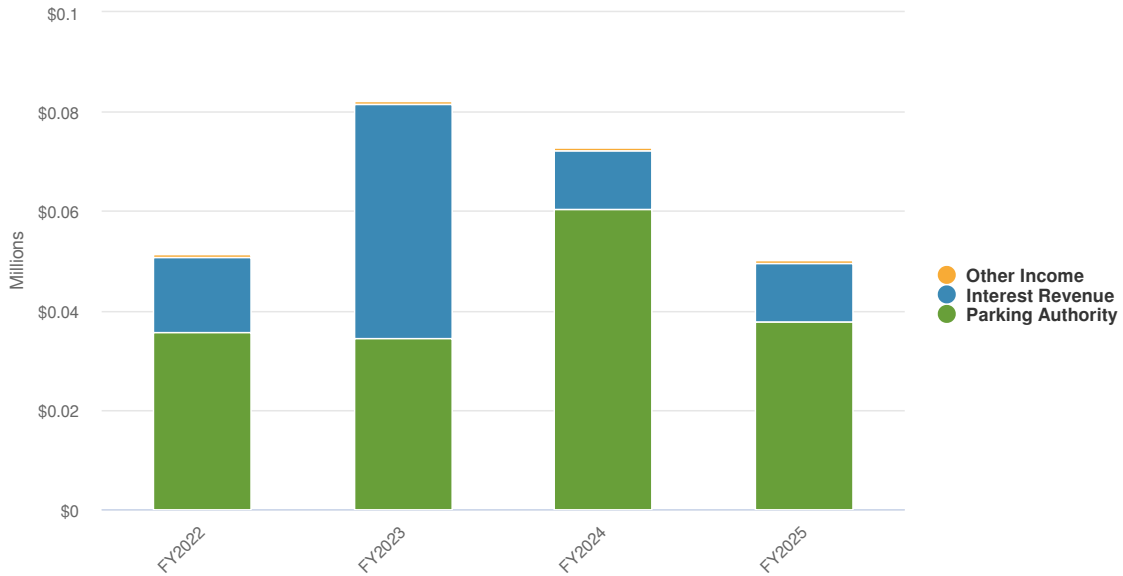


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Parking Authority	\$60,311.00	\$37,650.00	-37.6%
Interest Revenue	\$12,000.00	\$12,000.00	0%
Other Income	\$400.00	\$400.00	0%
Total Revenue Source:	\$72,711.00	\$50,050.00	-31.2%

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$40,000.00	\$40,000.00	0%
Total Expense Objects:	\$40,000.00	\$40,000.00	0%

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Special Call City Council

2.

Meeting Date: 05/13/2024

Submitted For: Mike Miller, City Manager

Initiator: Dennis Read, Treasurer

Department: Finance

Staff Information Source:

Information

AGENDA ITEM TITLE:

Consider approval of Resolution No. 2989 approving the City of Muskogee Budget for FY2024-2025, establishing budget amendment authority, or take other necessary action. (Mike Miller)

BACKGROUND:

Adopt Resolution 2989 approving the FY 2024-2025 budget for the City of Muskogee and Authorizing Amendment Authority.

RECOMMENDED ACTION:

Approve the budget resolution.

Fiscal Impact

Attachments

Res2989

RESOLUTION NO. 2989

**A RESOLUTION APPROVING THE CITY OF MUSKOGEE,
OKLAHOMA MUNICIPAL BUDGET FOR FISCAL YEAR
2024-2025 AND ESTABLISHING BUDGET AMENDMENT
AUTHORITY.**

WHEREAS, the City of Muskogee has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

WHEREAS, the City Manager has prepared a budget for the fiscal year ending June 30, 2025 (FY 2024-2025) consistent with the Act; and

WHEREAS, Section 17-215 of the Act provides for the City Manager of the city, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, The City of Muskogee City Council has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing on May 13th, 2024 in compliance with Section 17-208 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA:

SECTION 1: The City Council of the City of Muskogee does hereby adopt the FY 2024-2025 Budget on the 13th day of May 2024, with total resources available in the amount of \$135,675,178 and total fund/department appropriations in the amount of \$107,280,358. Legal appropriations (spending/encumbering limits) are hereby established as attached hereto.

SECTION 2: The City Council does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2024-2025, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Council.

SECTION 3: All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the City Council and filed with the State Auditor and Inspector.

ADOPTED AND APPROVED, by the City Council of Muskogee this 13th day of May, 2024.

W. PATRICK CALE, MAYOR

ATTEST:

TAMMY L. TRACY, SECRETARY
(seal)

APPROVED as to form and legality this 13th day of May, 2024.

KATRINA BODENHAMER, ATTORNEY

APPROVED FOR FUNDING:

DENNIS READ, TREASURER

Special Call City Council

3.

Meeting Date: 05/13/2024
Submitted For: Katrina Bodenhamer, City Attorney
Initiator: Katrina Bodenhamer, City Attorney
Department: City Attorney
Staff Information Source:

Information

AGENDA ITEM TITLE:

Discuss and take appropriate action to rescind the motion made at the City Council Meeting on April 30, 2024, related to the purchase of cattle ties through the Muskogee Tourism Authority (MTA), and Repayment to the MTA from the Special Project Fund, or take other necessary action. (Councilors Jaime Stout and Dan Hall)

BACKGROUND:

At the previous council meeting on April 30, 2024, Council voted to instruct the Muskogee Tourism Authority (MTA) to purchase cattle ties for \$106,000.00 for Hatbox from the money budgeted to the MTA, and to reimburse the MTA for the cost of the cattle ties from the Special Project Fund in the fall. It was later discovered that the cattle ties had already been purchased, therefore this motion and subsequent vote should be rescinded.

RECOMMENDED ACTION:

Take necessary action to rescind the previous motion approving the purchase of, and repayment for, cattle ties through the Muskogee Tourism Authority.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

4.

Meeting Date: 05/13/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source:

Information

AGENDA ITEM TITLE:

Receive report on the appointment of Mayor W. Patrick Cale to the Economic Development Advisory Board, or take other necessary action. (Mayor W. Patrick Cale)

BACKGROUND:

The City Council passed Amended Ordinance No. 4198-A on February 26, 2024. One provision of that ordinance established the "economic development advisory committee to review housing and retail economic development proposals and incentive requests."

The ordinance designates the Mayor to serve on the committee or to designate another council member to serve on the committee. Mayor Cale has chosen to serve on the committee himself, and this agenda item serves to formalize that role.

This committee includes members of the Urban Renewal Authority, Port Muskogee, and other economic development partners. It further defines the scope of work of the committee to focus on housing and retail projects with specific emphasis on strategic planning, project evaluation, resource allocation, contract review and reporting. The committee would provide recommendations but the City Council retains approval authority for all economic development incentives from the City for these projects; the committee would be subject to open meetings regulations and would discuss confidential matters in executive session.

RECOMMENDED ACTION:

approval of appointment.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

5.

Meeting Date: 05/13/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source:

Information

AGENDA ITEM TITLE:

Discuss and consider approval of the appointment of Councilor Jaime Stout and Councilor Tracy Hoos to the Economic Development Advisory Committee, or take other necessary action. (Mayor W. Patrick Cale)

BACKGROUND:

The City Council passed Amended Ordinance No. 4198-A on February 26, 2024. One provision of that ordinance established the "economic development advisory committee to review housing and retail economic development proposals and incentive requests."

The ordinance designates the Mayor to nominate two (2) Councilors to serve on this committee, which Mayor Cale is currently doing.

This committee includes members of the Urban Renewal Authority, Port Muskogee, and other economic development partners. It further defines the scope of work of the committee to focus on housing and retail projects with specific emphasis on strategic planning, project evaluation, resource allocation, contract review, and reporting. The committee would provide recommendations. However, City Council retains approval authority for all economic development incentives from the City for these projects; the committee would be subject to open meetings regulations and would discuss confidential matters in executive session.

RECOMMENDED ACTION:

Approval of appointments.

Fiscal Impact

Attachments

No file(s) attached.
