

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 16, 2024

**SPECIAL CALL
AGENDA
MUSKOGEE CITY COUNCIL
MAY 20, 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 20, 2024
TIME: 4:30 P.M.
**PLACE: COUNCIL CHAMBERS, THIRD FLOOR
MUNICIPAL BUILDING, 229 W. OKMULGEE,
MUSKOGEE, OKLAHOMA**

**ROLL CALL
PURPOSE:**

INVOCATION - COUNCILMEMBER C.B. ABLE

FLAG SALUTE - MAYOR W. PATRICK CALE

CONSENT AGENDA

The following items are considered to be routine by the City Council and will not be read aloud. The Consent Agenda will be enacted with one motion and should discussion be desired on an item, that item will be removed from the Consent Agenda prior to action and considered separately prior to the Regular Agenda.

1. Approval of claims for all City departments March 30, 2024 through May 3, 2024, or take other necessary action.

2. Approval to apply for, and if selected, accept the 2024 Law Enforcement Mental Health and Wellness Act Peer Support Implementation Project Grant through the U.S. Department of Justice, Office of Community Oriented Policing Services, in the maximum amount of \$200,000.00, or take other necessary action. (Johnny Teehee)
3. Approval of Change Order No's. 0, 1, 2, 3, and 4 for the River Country Family Waterpark Renovation, with Allison Landscape & Pools Co., in the amount of \$105,949.79, for site improvements, receive update on progress of project, and take other necessary action. (Mark Wilkerson)
4. Approval to authorize the City Manager to execute an Engagement Letter with Crawford and Associates, Certified Public Accountants, to perform audit preparation and produce financial statements for the FY2024 audit, or take other necessary action. (Dennis Read)
5. Approval of the City of Muskogee Foundation Board of Directors appointing of Sheena Bair, replacing Aaron George, to serve a six (6) year term, beginning August 1, 2024, and ending July 31, 2030, or take other necessary action. (Mike Miller)
6. Approval of the City of Muskogee Foundation Board of Directors appointing of John Hays, replacing James Gulley, to serve a six (6) year term, beginning August 1, 2024, and ending July 31, 2030, or take other necessary action. (Mike Miller)
7. Approval of the City of Muskogee Foundation Board of Directors appointing of Kimberly Williams, replacing Jerri Stoutermire, to serve a six (6) year term, beginning August 1, 2024, and ending July 31, 2030, or take other necessary action. (Mike Miller)
8. Approval of the final plat of ACT MD Addition, consisting of two (2) lots on five (5) acres, located on Hancock Street west of Foltz Lane, or take other necessary action. (Jody King)
9. Approval to accept ODEQ Permit No. SL000051240028, for the construction of 1,623 linear feet of eight (8) inch PVC sanitary sewer line plus all the appurtenances, to serve the Green Country Behavioral Health Sewer Line Extention, Muskogee County, Oklahoma, or take other necessary action. (Mike Stewart)
10. Approval to authorize the City Manager to amend the Muskogee Water System Maintenance Contract and Street Repair Contract between the City of Muskogee and Cook Consulting, LLC, by increasing the not-to-exceed limit to \$675,000.00, for the remaining fiscal year, from the original amount of \$575,000, or take other necessary action. (Mike Stewart)
11. Approval for final payment in the amount \$77,999.19, to Rosscon, LLC, for completion of the SE Zone Mill and Overlay Project No. 2023027, or take other necessary action. (Mike Stewart)
12. Approval to authorize the removal of the traffic signal at Gibson and North J Streets, replacing with a 4-way stop, pending the results of a traffic engineering study, or take other necessary action. (Mike Stewart)

13. Approval to nominate and appoint Councilmember Dan Hall as Vice-Chair of the Public Works Committee, or take other necessary action. (Mayor W. Patrick Cale)

REGULAR AGENDA

14. Receive presentation relating to the proposed Muskogee Capital Improvement Funding Program for the City of Muskogee, or take other necessary action. (Mike Miller)
15. Consider approval of Ordinance No. 4234-A, an Ordinance of the Council of the City of Muskogee, Oklahoma, authorizing the calling and holding of a special election in the City of Muskogee, State of Oklahoma (the "City"), on the 27th day of August, 2024, for the purpose of submitting to the registered qualified electors of said City the question of the issuance of General Obligation Bonds of said City in an amount not to exceed the sum of Seventy Eight Million Six Hundred Eighty Five Thousand Dollars (\$78,685,000) to be issued in series to provide funds for the purposes of: (i) acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City, (ii) constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements); and (iii) constructing, expanding, repairing, which may also include improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City; all to be completed with or without the use of other funds, and levying and collecting an annual tax, in addition to all other taxes, upon all the taxable property in said City for the payment of the interest and principal on said bonds; providing for election procedures; authorizing professional services agreements pertaining to the issuance of said bonds; declaring an emergency; and containing other provisions related thereto, or take other necessary action. (Mike Miller)
16. Consider approval of Ordinance No. 4235-A, an Ordinance of the City of Muskogee, Oklahoma, relating to the imposition of a City excise tax (sales tax) of one-half of one percent (0.5%) (in addition to any and all other excise taxes now in force) to be levied upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code; providing for the use of the proceeds of said excise tax; providing for the effective date of said excise tax to begin on October 1, 2025, and terminate on September 30, 2031; providing for subsisting State permits; providing for payment of tax; providing that the tax is in addition to taxes currently levied; incorporating certain provisions of prior City ordinances; providing for amendments to this Ordinance; providing that the provisions of this Ordinance are cumulative and in addition to any and all taxing provisions of other City ordinances; providing for severability of provisions; and containing other provisions related thereto, or take other necessary action. (Mike Miller)
17. Consider approval of Resolution No. 2994, a Resolution authorizing the calling and holding of a special election in the City of Muskogee, State of Oklahoma (the "City"), on the 27th day of August, 2024, for the purpose of submitting to the registered qualified electors of said City the question of approval or rejection of Ordinance No. 4235-A of the City relating to a one-half of one percent (0.5%) excise tax (sales tax), in addition to all present City, County and State excise taxes, with the proceeds of said tax to be used to fund capital expenditures, including but not limited to the streets, utilities, public safety, and community facilities of the City, or debt service in connection with said capital expenditures, as more specifically set out in Ordinance

No. 4235-A of said City; and containing other provisions related thereto, or take other necessary action. (Mike Miller)

18. Consider approval of Amended City Council Policy 3-6-7, Collective Bargaining, or take other necessary action. (Maggie Eaton)
19. Consider approval of Resolution No. 2988 for the Community Development Block Grant Small Cities, Contract No. 18265 CDBG-SC 21, for water line repairs in the amount of \$288,333.00, or take other necessary action. (Jody King)
20. 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)
21. Consider approval of Resolution No. 2981 authorizing the continuation of the account fund for the City of Muskogee entitled "Solid Waste Improvements," and designating the manner in which said account shall be operated for the upcoming FY2024-2025, or take other necessary action. (Mike Stewart)
22. Consider approval to nominate and appoint Councilor Melody Cranford to serve on the Purchasing Committee, or take other necessary action. (Mayor 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: 05/20/2024
Initiator: Jennifer Sharp, Admin II
Department: City Clerk
Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval of claims for all City departments March 30, 2024 through May 3, 2024, or take other necessary action.

BACKGROUND:

Claims for all City departments.

RECOMMENDED ACTION:

Approve claims March 30, 2024 through May 3, 2024.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

2.

Meeting Date: 05/20/2024

Submitted For: Johnny Teehee, Police

Initiator: Chad Farmer, Deputy Chief

Department: Police

Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval to apply for, and if selected, accept the 2024 Law Enforcement Mental Health and Wellness Act Peer Support Implementation Project Grant through the U.S. Department of Justice, Office of Community Oriented Policing Services, in the maximum amount of \$200,000.00, or take other necessary action. (Johnny Teehee)

BACKGROUND:

The Muskogee Police Department partnered with Restoration Behavioral Health a few years ago and started the Blue Line Wellness Initiative. The Blue Line Wellness Initiative has been a huge success and has assisted the department by creating programs that include mental health training and education, yearly confidential mental wellness assessments for all officers, family support groups, as well as individual and family counseling. In addition, the department has a trained PEER Support Team that now has 18 officers certified in PEER Support and critical incident stress management.

The police department received this grant in 2020 and again in 2022. Without this grant, we would not be able to get the best resources available for our officers in the area of mental health. This has proven to be a worthwhile project, reducing the department's PTSD diagnosis from 33% to 4%.

The 2024 LEMHWA program will fund projects that develop knowledge, increase awareness of effective mental health and wellness strategies, increase the skills and abilities of law enforcement, and increase the number of law enforcement agencies and relevant stakeholders using peer mentoring programs. It will also provide funding so that the Peer Team can assist other agencies in implementing a similar program so that we can all combine our assets so that we can assist each other.

This project will allow the MPD to expand and strengthen the mental health strategies that are currently in place, specifically the peer support program, and allow us to expand to other outside agencies. This is a non-matching grant that is in the maximum amount of \$200,000.00.

RECOMMENDED ACTION:

Approval for the police department to apply for and, if selected, accept the 2024 Law Enforcement Mental Health and Wellness Act Peer Support Implementation Project Grant through the U.S. Department of Justice, Office of Community Oriented Policing Services in the maximum amount of \$200,000.00.

Fiscal Impact

FUNDING SOURCE:

This is a non-matching grant and will not cost the city any additional funding.

Attachments

No file(s) attached.



Special Call City Council

3.

Meeting Date: 05/20/2024
 Submitted For: Mark Wilkerson, Parks & Recreation
 Initiator: Brooke Hall, Assistant Director of Parks and Recreation
 Department: Parks & Recreation
 Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval of Change Order No's. 0, 1, 2, 3, and 4 for the River Country Family Waterpark Renovation, with Allison Landscape & Pools Co., in the amount of \$105,949.79, for site improvements, receive update on progress of project, and take other necessary action. (Mark Wilkerson)

BACKGROUND:

River Country Waterpark renovations began in the off season following summer 2023. Renovation work includes extensive reconstruction to the pool shell and gutters. The beach entry areas have been redesigned with a new soft tile product to add a new aesthetic look as well as create a safer entry area to each of the pools. The lazy river pool shell was repaired and repainted. Final replaster of the two pools is currently in progress. Opening day is scheduled for Memorial Weekend - Saturday, May 25, 2024.
 Change Order 0 - Added Work due to plan discrepancy of 9.8% (\$101,638.00) (engineer directed Allison Pools to use a conflicting measurement)
 Change Order 1 and 2 - Floor sink deduct, sump pump deduct (-\$9,900.00)
 Change Order 3 - Mechanical needs - butterfly valve in slide pump pit, flow meter, remove and replace bushing (\$5,050.00)
 Change Order 4 - Leak Detection and Repair (\$9,161.79)

RECOMMENDED ACTION:

Approve Change Order No's. 0, 1, 2, 3, 4 to the Allison Landscape and Pool, Co agreement in the amount of \$105,949.79.

Fiscal Impact

FUNDING SOURCE:

Total cost of change orders - \$105,949.79

Attachments

No file(s) attached.

Special Call City Council

4.

Meeting Date: 05/20/2024

Submitted For: Dennis Read, Finance

Initiator: Dennis Read,
Treasurer

Department: Finance

Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval to authorize the City Manager to execute an Engagement Letter with Crawford and Associates, Certified Public Accountants, to perform audit preparation and produce financial statements for the FY2024 audit, or take other necessary action. (Dennis Read)

BACKGROUND:

The City of Muskogee contacted Crawford and Associates to perform audit preparation for FY2023-2024. Crawford and Associates can schedule the audit preparation work beginning in September 2024. The cost of their audit preparation is on an hourly basis and they cannot give a not-to-exceed limit on their fees.

RECOMMENDED ACTION:

Authorize the City Manager to execute the audit preparation engagement letter with Crawford and Associates for the fiscal year 2024.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

5.

Meeting Date: 05/20/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source: COMF Board Appointments - Sheena Bair

Information

AGENDA ITEM TITLE:

Approval of the City of Muskogee Foundation Board of Directors appointing of Sheena Bair, replacing Aaron George, to serve a six (6) year term, beginning August 1, 2024, and ending July 31, 2030, or take other necessary action. (Mike Miller)

BACKGROUND:

Per the bylaws of the City of Muskogee Foundation, their board appointments are submitted by the City of Muskogee Foundation Board of Directors for City Council approval.

RECOMMENDED ACTION:

Approve appointment.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

6.

Meeting Date: 05/20/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source: COMF Board Appointment - John Hays

Information

AGENDA ITEM TITLE:

Approval of the City of Muskogee Foundation Board of Directors appointing of John Hays, replacing James Gulley, to serve a six (6) year term, beginning August 1, 2024, and ending July 31, 2030, or take other necessary action. (Mike Miller)

BACKGROUND:

Per the bylaws of the City of Muskogee Foundation, their board appointments are submitted by the City of Muskogee Foundation Board of Directors for City Council approval.

RECOMMENDED ACTION:

approve appointment.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

7.

Meeting Date: 05/20/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source: COMF Board Appointment - Kimberly Williams

Information

AGENDA ITEM TITLE:

Approval of the City of Muskogee Foundation Board of Directors appointing of Kimberly Williams, replacing Jerri Stoutermire, to serve a six (6) year term, beginning August 1, 2024, and ending July 31, 2030, or take other necessary action. (Mike Miller)

BACKGROUND:

Per the bylaws of the City of Muskogee Foundation, their board appointments are submitted by the City of Muskogee Foundation Board of Directors for City Council approval.

RECOMMENDED ACTION:

Approve appointment.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

8.

Meeting Date: 05/20/2024

Submitted For: Jody King, Planning Dept

Initiator: Jody King, Planning Director

Department: Planning Dept

Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval of the final plat of ACT MD Addition, consisting of two (2) lots on five (5) acres, located on Hancock Street west of Foltz Lane, or take other necessary action. (Jody King)

BACKGROUND:

LEGAL DESCRIPTION

The West Half of the Southwest Quarter of the Southwest Quarter of the Southeast Quarter of Section 31, Township 15 North, Range 19 East of the Indian Base and Meridian, Muskogee County, State of Oklahoma.

BACKGROUND

The application was submitted on behalf of the property owners, and indicated the property is being platted into two (2) lots on five (5) acres with lot one (1) being used for a single family residence and lot two (2) being used for a commercial dog grooming business. The applicant will be required to extend the sewer to the new lots. The final plat complies with the requirements of the subdivision regulations. This plat went to the Subdivision Review Committee on March 26, 2024, and was approved with conditions. The conditions were that the preliminary plat be revised to show the fire hydrant in the SW corner, and the plat must be revised to show the sewer lines to be eight inches (8"). These conditions were met.

RECOMMENDED ACTION:

Recommendation approval of the plat.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

9.

Meeting Date: 05/20/2024

Submitted For: Mike Stewart, Public Works

Initiator: Kristal Keim, PW
Office Admin II

Department: Public Works

Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval to accept ODEQ Permit No. SL000051240028, for the construction of 1,623 linear feet of eight (8) inch PVC sanitary sewer line plus all the appurtenances, to serve the Green Country Behavioral Health Sewer Line Extension, Muskogee County, Oklahoma, or take other necessary action. (Mike Stewart)

BACKGROUND:

Construction of sanitary sewer line, and all appurtenances to serve Green Country Behavioral Health Sewer Line Extension.

RECOMMENDED ACTION:

Accept ODEQ Permit No. SL000051240028, sanitary sewer lien for Green Country Behavioral Health Sewer Line Extension.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

10.

Meeting Date: 05/20/2024

Submitted For: Mike Stewart, Public Works

Initiator: Kristal Keim, PW
Office Admin II

Department: Public Works

Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval to authorize the City Manager to amend the Muskogee Water System Maintenance Contract and Street Repair Contract between the City of Muskogee and Cook Consulting, LLC, by increasing the not-to-exceed limit to \$675,000.00, for the remaining fiscal year, from the original amount of \$575,000, or take other necessary action. (Mike Stewart)

BACKGROUND:

The City is currently engaged in a contract with Cook Consulting to do emergency water line repairs and fire hydrant replacements. Needs for these services suggests this contract limit be raised to \$600,000, using existing water infrastructure funding. The Street Repair Contract for water repair cuts is also included, in the amount of \$75,000, to increase the total not-to-exceed amount in the contract to \$675,000. The total amount of requested increase to the contract is \$100,000.

RECOMMENDED ACTION:

Approve the increase in Muskogee Water System Maintenance Contract.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

11.

Meeting Date: 05/20/2024
Submitted For: Mike Stewart, Public Works
Initiator: Avery Rigney, Asst. Public Works Director
Department: Public Works
Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval for final payment in the amount \$77,999.19, to Rosscon, LLC, for completion of the SE Zone Mill and Overlay Project No. 2023027, or take other necessary action. (Mike Stewart)

BACKGROUND:

As a part of the CIP Projects- Street Rehabilitation, the SE Zone Mill and Overlay has been completed. This project was successful. Due to the type of roads in the SE part of the City, there was not a large number of streets on the Mill and Overlay portion; however there will be a large number that will be leveled-up and micro-sealed. Many of the roads in this area are chip-seal streets, and milling them off can lead to unwanted consequences; therefore a micro-seal is a viable alternative for several streets in this area.

A mill and overlay is a maintenance process in which the top layer of asphalt is removed and replaced with existing asphalt. This is not a total reconstruction. A total reconstruction is when the base and sub-base are removed entirely, and the road is completely rebuilt. This process is very expensive and takes much more time than a mill and overlay. Staff wants to point this out in the background of this item due to a small number of sub-base failures that have arisen during the process, particularly on Cherokee Street from the intersection of Kalamazoo to the intersection of B St. The sub-base failures are part of road maintenance and a mill and overlay will often show those. They can be repaired by City staff after the project is completed. With that being stated, over 95% of Cherokee St did not suffer sub-base issues and the road was rehabilitated to a condition that it has not been for decades. Sub-base issues fall to the City staff to correct and are in no way a reflection of the contractor or asphalt manufacturer.

In summary, Augusta, Gulick, Cherokee, Sallie and Kalamazoo have been rehabbed and are in the best condition they have been in for a long time. The contractor worked diligently with the City to ensure the asphalt passed specifications and did do some removal and replacement work to ensure a high quality final product, this was done at no expense to the City. It is important to remember that the SE Zone rehabilitation is still on going, the Mill and Overlay portion is complete but many more miles of streets are going to be rehabilitated in the coming months.

This project was originally for \$1,663,539.92 with \$150,000 in contingency. This project did come in under budget due to quantity underruns. Overruns and underruns are completely standard for this type of work.

RECOMMENDED ACTION:

Staff recommends approval

Fiscal Impact

FUNDING SOURCE:
393-6030-431.62-90

Attachments

No file(s) attached.

Special Call City Council

12.

Meeting Date: 05/20/2024
Submitted For: Mike Stewart, Public Works
Initiator: Avery Rigney, Asst. Public Works Director
Department: Public Works
Staff Information Source:

Information

AGENDA ITEM TITLE:

Approval to authorize the removal of the traffic signal at Gibson and North J Streets, replacing with a 4-way stop, pending the results of a traffic engineering study, or take other necessary action. (Mike Stewart)

BACKGROUND:

There is a span wire traffic signal that has become antiquated due to its age at the intersection of Gibson and N J St. This light was put in under a council request years ago. This was due to the Irving Elementary school being on the adjacent property to this intersection. The replacement of this light with a contemporary lighting system would cost upwards of \$200,000.00. Staff has reached out to Traffic Engineering Consultants for a warrant study to determine if the light is necessary. Staff has a strong sense that this intersection will not warrant a light, and a 4-way stop will be sufficient for the amount of traffic and the speed of traffic at the intersection.

We are bringing this to committee without the completed study with the intention that staff can be directed to proceed with removal of the signal and replacement with stop signs immediately after the results of the study are received. By proceeding this way, we can ensure the intersection is addressed as soon as possible. The intersection is currently under a 4-way stop with temporary signs because the light is down, and it is not cost effective to replace it if the intention is to remove it entirely.

RECOMMENDED ACTION:

Consider approval.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

13.

Meeting Date: 05/20/2024

Submitted For: Mike Miller, City Manager

Initiator: Tammy Tracy, City Clerk

Department: City Clerk

Staff Information Source: Mayor W. Patrick Cale

Information

AGENDA ITEM TITLE:

Approval to nominate and appoint Councilmember Dan Hall as Vice-Chair of the Public Works Committee, or take other necessary action. (Mayor W. Patrick Cale)

BACKGROUND:

This position was previously held by Councilmember Alex Reynolds who no longer serves on the Committee.

RECOMMENDED ACTION:

Approve

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

14.

Meeting Date: 05/20/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source:

Information

AGENDA ITEM TITLE:

Receive presentation relating to the proposed Muskogee Capital Improvement Funding Program for the City of Muskogee, or take other necessary action. (Mike Miller)

BACKGROUND:

At the City Council Special Call meeting of April 25, 2023, the City Council gave direction to Staff to pursue the option of General Obligation Bonds for future funding of capital needs for the City of Muskogee. City Staff and representatives from The Public Finance Law Group PLLC, presented funding and scheduling options for a potential General Obligation Bond program in Muskogee for the Fall of 2023, at a Special Call Council meeting on May 22, 2023. Later in 2023, Council gave further direction to staff to prepare for an election in 2024. In April of 2024, the City Council voted to conduct a public opinion survey in preparation for selection of projects for a General Obligation Bond capital improvements program. Two weeks ago, the City Council voted to select certain projects for inclusion in the capital program, including projects for inclusion in a renewal of the \$.005 CIP sales tax which is set to expire next year. This item will serve to discuss the projects under consideration and give context for discussion and possible action in calling for an election to place the projects before the voters.

RECOMMENDED ACTION:

Receive presentation.

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council**15.**

Meeting Date: 05/20/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source:

Information**AGENDA ITEM TITLE:**

Consider approval of Ordinance No. 4234-A, an Ordinance of the Council of the City of Muskogee, Oklahoma, authorizing the calling and holding of a special election in the City of Muskogee, State of Oklahoma (the “City”), on the 27th day of August, 2024, for the purpose of submitting to the registered qualified electors of said City the question of the issuance of General Obligation Bonds of said City in an amount not to exceed the sum of Seventy Eight Million Six Hundred Eighty Five Thousand Dollars (\$78,685,000) to be issued in series to provide funds for the purposes of: (i) acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City, (ii) constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements); and (iii) constructing, expanding, repairing, which may also include improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City; all to be completed with or without the use of other funds, and levying and collecting an annual tax, in addition to all other taxes, upon all the taxable property in said City for the payment of the interest and principal on said bonds; providing for election procedures; authorizing professional services agreements pertaining to the issuance of said bonds; declaring an emergency; and containing other provisions related thereto, or take other necessary action. (Mike Miller)

BACKGROUND:

At the City Council Special Call meeting of April 25, 2023, the City Council gave direction to Staff to pursue the option of General Obligation Bonds for future funding of capital needs for the City of Muskogee. City Staff and representatives from The Public Finance Law Group PLLC, presented funding and scheduling options for a potential General Obligation Bond program in Muskogee for the Fall of 2023, at a Special Call Council meeting on May 22, 2023. Later in 2023, Council gave further direction to staff to prepare for an election in 2024. In April of 2024, the City Council voted to conduct a public opinion survey in preparation for selection of projects for a General Obligation Bond capital improvements program. Two weeks ago, the City Council voted to select certain projects for inclusion in the capital program, including projects for inclusion in a renewal of the \$.005 CIP sales tax which is set to expire next year. This item allows the City Council to call for an election to place the projects before the voters.

RECOMMENDED ACTION:

Approval of Ordinance No. 4234-A

Fiscal Impact

Attachments

Ord No. 4234

Proclamation

Engagement Letter

Professional Services Agreement

PURSUANT TO THE LEGAL NOTICE AS IS REQUIRED BY THE OKLAHOMA OPEN MEETING ACT INCLUDING THE POSTING OF NOTICE AND AGENDA AS IS REQUIRED BY THE TERMS THEREOF, THE MAYOR AND THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA (THE "CITY") MET IN SPECIAL SESSION IN THE THIRD FLOOR COUNCIL CHAMBERS AT THE MUNICIPAL BUILDING LOCATED AT 229 W. OKMULGEE, IN MUSKOGEE, OKLAHOMA, ON THE 20TH DAY OF MAY, 2024, AT 4:30 O'CLOCK P.M.

PRESENT:

ABSENT:

Notice of the special meeting of the City Council of the City of Muskogee, Oklahoma, was given in writing to the City Clerk at ___ o'clock __.m. on the ___ day of May, 2024, and public notice of this meeting, setting forth the date, time, place and agenda was posted at the entry of the Municipal Building, 229 W. Okmulgee, Muskogee, Oklahoma, 74401, the place of this meeting in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week at ___ o'clock __.m., on the ___ day of May, 2024, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act. Further, as required by Title 25 Oklahoma Statutes § 311A(9)(b), the City made the notice of a public meeting available to the public in the principal office of the public body (229 W. Okmulgee, Muskogee, Oklahoma, 74401) during normal business hours at least twenty-four (24) hours prior to the meeting.

(OTHER PROCEEDINGS)

Thereupon, the Mayor introduced an Ordinance, which was read in full by the Clerk and considered by sections, and upon motion by Councilmember _____, seconded by Councilmember _____, said Ordinance was adopted by the following vote:

YEAS:

NAYS:

Thereupon, the Councilmember _____ moved that an emergency be declared and that the Ordinance become effective immediately. Councilmember _____ seconded the motion. The motion was adopted by the following vote:

YEAS:

NAYS:

Said Ordinance was thereupon signed by the Mayor, attested by the Clerk, sealed with the seal of said municipality, and is as follows:

ORDINANCE NO. 4234-A

AN ORDINANCE OF THE COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA, AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF MUSKOGEE, STATE OF OKLAHOMA (THE “CITY”), ON THE 27TH DAY OF AUGUST, 2024, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED QUALIFIED ELECTORS OF SAID CITY THE QUESTION OF THE ISSUANCE OF GENERAL OBLIGATION BONDS OF SAID CITY IN AN AMOUNT NOT TO EXCEED THE SUM OF SEVENTY EIGHT MILLION SIX HUNDRED EIGHTY FIVE THOUSAND DOLLARS (\$78,685,000) TO BE ISSUED IN SERIES TO PROVIDE FUNDS FOR THE PURPOSES OF: (I) ACQUIRING, CONSTRUCTING, EXPANDING, RENOVATING, REPAIRING, AND/OR EQUIPPING PUBLIC SAFETY BUILDINGS, FACILITIES, AND EQUIPMENT, ALL TO BE OWNED EXCLUSIVELY BY THE CITY, (II) CONSTRUCTING, RECONSTRUCTING, REPAIRING, IMPROVING, AND REHABILITATING STREETS, ROADS, BRIDGES, AND INTERSECTIONS IN THE CITY (INCLUDING LIGHTING, SIDEWALKS/BIKEPATHS, LANDSCAPING, RELATED DRAINAGE IMPROVEMENTS, DRIVEWAY RECONSTRUCTION, UTILITY RELOCATION, AND OTHER RELATED IMPROVEMENTS); AND (III) CONSTRUCTING, EXPANDING, REPAIRING, WHICH MAY ALSO INCLUDE IMPROVING, RENOVATING, ACQUIRING AND EQUIPPING COMMUNITY FACILITIES, ALL TO BE OWNED EXCLUSIVELY BY THE CITY; ALL TO BE COMPLETED WITH OR WITHOUT THE USE OF OTHER FUNDS, AND LEVYING AND COLLECTING AN ANNUAL TAX, IN ADDITION TO ALL OTHER TAXES, UPON ALL THE TAXABLE PROPERTY IN SAID CITY FOR THE PAYMENT OF THE INTEREST AND PRINCIPAL ON SAID BONDS; PROVIDING FOR ELECTION PROCEDURES; AUTHORIZING PROFESSIONAL SERVICES AGREEMENTS PERTAINING TO THE ISSUANCE OF SAID BONDS; DECLARING AN EMERGENCY; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

WHEREAS, it is deemed advisable by the City of Muskogee, State of Oklahoma (the “City”) to provide funds for the following purposes:

- (i) Public Safety Buildings, Facilities, and Equipment: To provide funds for the purpose of acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City; and
- (ii) Streets and Bridges: To provide funds for the purpose of constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements); and

Ordinance No. 4234-A

- (iii) Community Facilities: To provide funds for the purpose of constructing, expanding, repairing, which may also include improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City; and

WHEREAS, the estimated amounts necessary for such purposes as listed above are as follows:

- (i) Public Safety Buildings, Facilities, and Equipment: Forty Seven Million One Hundred Seventy Five Thousand Dollars (\$47,175,000); and
- (ii) Streets and Bridges: Fourteen Million One Hundred Ten Thousand Dollars (\$14,110,000); and
- (iii) Community Facilities: Seventeen Million Four Hundred Thousand Dollars (\$17,400,000); and

WHEREAS, there are no funds in the treasury for such purposes, and power is granted said City by Section 27, Article 10, of the Oklahoma Constitution and laws of the State of Oklahoma, to issue bonds to provide funds for such purposes, provided the same is authorized by the registered qualified voters thereof, voting at an election held for such purpose.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA:

Section 1. Propositions. That the Mayor of the City, or in his absence or incapacity, the duly qualified Vice Mayor, be and hereby is authorized and directed to call a special election to be held in the City on the 27th day of August, 2024, for the purpose of submitting to the registered qualified voters of the City, for their approval or rejection, the following propositions:

PROPOSITION NO. 1

Public Safety Buildings, Facilities, and Equipment Projects

Shall the City of Muskogee, State of Oklahoma, incur an indebtedness by issuing its general obligation bonds in the sum of Forty Seven Million One Hundred Seventy Five Thousand Dollars (\$47,175,000) to provide funds for the purpose of acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City, to be completed with or without the use of other funds, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in said City sufficient to pay the interest on said bonds as it falls due, and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to be competitively sold and bear interest at the lowest rate not to exceed ten percentum (10%) per annum, payable semi-annually and to become due within twenty-five (25) years from their date?

PROPOSITION NO. 2

Street and Bridge Projects

Shall the City of Muskogee, State of Oklahoma, incur an indebtedness by issuing its general obligation bonds in the sum of Fourteen Million One Hundred Ten Thousand Dollars (\$14,110,000) to provide funds for the purpose of constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements), to be completed with or without the use of other funds, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in said City sufficient to pay the interest on said bonds as it falls due, and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to be competitively sold and bear interest at the lowest rate not to exceed ten percentum (10%) per annum, payable semi-annually and to become due within twenty-five (25) years from their date?

PROPOSITION NO. 3

Community Facilities Projects

Shall the City of Muskogee, State of Oklahoma, incur an indebtedness by issuing its general obligation bonds in the sum of Seventeen Million Four Hundred Thousand Dollars (\$17,400,000) to provide funds for the purpose of constructing, expanding, repairing, which may also include improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City, to be completed with or without the use of other funds, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in said City sufficient to pay the interest on said bonds as it falls due, and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to be competitively sold and bear interest at the lowest rate not to exceed ten percentum (10%) per annum, payable semi-annually and to become due within twenty-five (25) years from their date?

Section 2. Description of Projects and Use of Proceeds.

(Proposition No. 1)

Public Safety Buildings, Facilities, and Equipment Projects

The Public Safety Buildings, Facilities, and Equipment Projects for which the proceeds of the aforesaid not to exceed \$47,175,000 general obligation bonds shall be expended consist of acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City. The projects may be

Ordinance No. 4234-A

accomplished through participation with other governmental agencies and others, and may be accomplished in phases. The specific projects for which at least seventy percent (70%) of the proceeds of the aforesaid bonds shall be expended and the dollar amount of each such project shall be as follows:

New Police Department Building	\$11,500,000
New Fire Station #5 in the vicinity of North York Street	\$4,000,000
Acquisition of firefighting vehicles, apparatus, and equipment including but not limited to fire engines, ladder trucks, brush trucks, rescue air bags, communications equipment, bunker gear, and extrication equipment	\$11,365,000
Acquisition of police vehicles, apparatus and equipment, including but not limited to vehicles, ballistic armor, communications equipment, non-lethal weapons, body cameras, mobile computers, gas masks, firearms, and personal radios	\$19,300,000
Estimated costs of issuance and contingency funds. Any funds not required to complete the foregoing projects shall be utilized for the purpose of acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City	<u>\$1,010,000</u>
TOTAL: (representing over 70% of \$47,175,000)	\$47,175,000

(Proposition No. 2)

Street and Bridge Projects

The Street and Bridge Projects for which the proceeds of the aforesaid not to exceed \$14,110,000 general obligation bonds shall be expended consist of constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements). The projects may be accomplished through participation with other governmental agencies and others, and may be accomplished in phases. Project costs include related construction testing, inspection, project implementation and administration, planning, permitting, engineering and design, right of way and real property acquisition. The specific projects for which at least seventy percent (70%) of the proceeds of the aforesaid bonds shall be expended and the dollar amount of each such project shall be as follows:

Downtown Muskogee improvements to Broadway from Main Street to 5th Street, including but not limited to utility infrastructure

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improvements, parking modifications, bike/pedestrian lane, bus stop improvements, alley rehabilitation, sidewalks and lighting, traffic improvements, and greenspace furniture and landscaping	\$3,900,000
East Smith Ferry Road reconstruction from US Highway 64 to Gulick Street, including but not limited to a new three (3) lane road with curb and gutter, underground storm sewer, utility relocation, right of way acquisition, and a dry detention pond	\$5,560,000
Denver Street reconstruction from S. 40 th Street to US Highway 69, and S. 36 th Street reconstruction from US Highway 64 to Denver Street, including but not limited to sidewalks along Denver Street, sidewalks along S. 34 th Street from Denver Street to Arline Avenue, a stormwater detention basin at Denver Street and S. 34 th Street, land acquisition, storm sewer improvements, and utility relocation	\$2,100,000
Improvements to the intersection of N. Country Club Road and Shawnee Road (US Highway 62), including but not limited to a wider intersection, protected left turn lane, utility relocation, and drainage improvements to increase the safety of the intersection during rain events	\$1,790,000
Construction and design of a new decorative pedestrian bridge crossing US Highway 69 north of Border Street to replace the existing pedestrian bridge set to be removed in the expansion of US Highway 69	\$460,000
Estimated costs of issuance and contingency funds. Any funds not required to complete the foregoing projects shall be utilized for the purpose of constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements).	<u>\$300,000</u>
TOTAL: (representing over 70% of \$14,110,000)	\$14,110,000

(Proposition No. 3)

Community Facilities Projects

The Community Facilities Projects for which the proceeds of the aforesaid not to exceed \$17,400,000 general obligation bonds shall be expended consist of constructing, expanding, repairing, which may include improving, renovating, acquiring and equipping community facilities, which may also include green spaces, playgrounds, athletic facilities, aquatic facilities, maintenance facilities, recreation facilities, picnic and multi-purpose shelters, restrooms,

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concessions facilities, landscaping, utilities and utility relocation, technology improvements, lighting, equipment, furniture, furnishings, park materials, fencing, drainage improvements, water features, waterways, park parking, paths, sidewalks, trails, park roadways, traffic control improvements, demolition, park infrastructure, irrigation and park access and accessibility improvements, along with related construction testing, inspection, project implementation and administration, planning, permitting, engineering and design, right of way and real property acquisition, all to be owned exclusively by the City, and may be accomplished through participation with other governmental agencies and others, and may be accomplished in phases. The specific projects for which at least seventy percent (70%) of the proceeds of the aforesaid bonds shall be expended and the dollar amount of each such project shall be as follows:

Acquisition and installation of a new HVAC system in the Muskogee Civic Center, and any funds not required for the HVAC system will be utilized for interior updates to the Muskogee Civic Center	\$5,500,000
Acquisition and installation of softball, baseball, and football/soccer fields, including but not limited to artificial turf infields, fencing, shade, and irrigation	\$3,725,000
Expansion and improvement of the Dr. Martin Luther King Jr. Community Center, including but not limited to an approximately 13,300 square foot west addition containing a gymnasium with spectator seating, youth center, new entry with dedicated vehicle drop-off, and support spaces including restrooms; an approximately 6,600 square foot north addition containing a four (4) classroom addition (with option to combine classrooms via movable partition); new restrooms accessible to the outdoor basketball courts and play areas; and limited interior remodeling	\$7,800,000
Estimated costs of issuance and contingency funds. Any funds not required to complete the foregoing projects shall be utilized for the purpose of improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City	<u>\$375,000</u>
TOTAL: (representing over 70% of \$17,400,000)	\$17,400,000

Section 3. That such call for said election shall be by proclamation, signed by the Mayor or Vice Mayor and attested by the City Clerk or Deputy City Clerk, setting forth the propositions to be voted upon, a statement regarding the specific projects for which the proceeds of the aforesaid Bonds shall be expended and the dollar amount to be expended on such projects; that the ballots shall set forth the propositions to be voted upon substantially as set out in Section 1 hereof; and that the returns of said election shall be canvassed and certified to by the Muskogee County Election Board.

Ordinance No. 4234-A

Section 4. That the number and location of the polling places, the hours of opening and closing of the polls, and the names of the officers who shall conduct the election shall be the same as the regular polling places and persons prescribed and selected by the Muskogee County Election Board, for elections in Muskogee, Oklahoma. As provided in Title 26, Oklahoma Statutes Section 13-103, the City authorizes the Muskogee County Election Board to open all precincts located within the municipal boundaries of the City.

Section 5. That the Special Election Proclamation and Notice of even date, a copy of which is on file with the City Clerk and which is incorporated herein by reference, calling said election is hereby approved in all respects, and the Mayor or Vice Mayor is hereby authorized to execute said Special Election Proclamation and Notice on behalf of the City, and the City Clerk or Deputy City Clerk is hereby authorized to attest and affix the seal of the City to said Special Election Proclamation and Notice, and to cause a copy of said Special Election Proclamation and Notice to be published as required by law, and a copy thereof delivered to the Muskogee County Election Board not later than seventy-five (75) days prior to the date of election.

Section 6. That the City Clerk shall serve or cause to be served, a copy of this Ordinance and the Special Election Proclamation and Notice upon the office of the Muskogee County Election Board as required by law.

Section 7. Pursuant to Title 62, Section 896.1, the City Clerk is hereby directed to publish such project information related to the City's outstanding general obligation bonds, and project information related to the proposed general obligation bonds to be voted upon on August 27, 2024, in accordance with the Bond Transparency Act of 2017.

Section 8. In connection with the issuance of the above referenced bonds, the Mayor or Vice Mayor, on behalf of the City, is authorized to enter into professional services agreements with The Public Finance Law Group PLLC for bond counsel services and with Municipal Finance Services, Inc. for financial advisory services, and the City Clerk or Deputy City Clerk is hereby authorized to attest and affix the seal of the City to said professional services agreements.

Section 9. It is immediately necessary for the preservation of the public health, peace, and safety of the City, and the inhabitants thereof that the provisions of this Ordinance become operative immediately and therefore, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect immediately from and after its passage and approval.

[Remainder of Page Left Blank Intentionally]

Ordinance No. 4234-A

PASSED AND APPROVED AND THE EMERGENCY CLAUSE RULED UPON SEPARATELY THIS **20TH DAY OF MAY, 2024.**

CITY OF MUSKOGEE, OKLAHOMA

(SEAL)

By: _____
W. PATRICK CALE, MAYOR

ATTEST:

By: _____
TAMMY L. TRACY, CITY CLERK

APPROVED AS TO FORM AND LEGALITY THIS **20TH DAY OF MAY, 2024.**

KATRINA BODENHAMER, CITY ATTORNEY

Ordinance No. 4234-A

STATE OF OKLAHOMA)
) SS
COUNTY OF MUSKOGEE)

I, the undersigned, the duly qualified and acting Clerk of the City of Muskogee, Oklahoma hereby certify that the foregoing is a true and complete copy of an Ordinance authorizing the calling and holding of an election for the purpose therein set out adopted by the governing body of said municipality and Transcript of Proceedings of said governing body at a special meeting thereof held on the date therein set out, insofar as the same relates to the introduction, reading and adoption thereof as the same appears of record in my office.

I further certify that attached hereto are true and complete copies of the Notice of Special Meeting of the governing body of the City of Muskogee, Oklahoma, having been given in writing to the City Clerk of said City at ____ o'clock __.m. on the ____ day of May, 2024; and public notice of this meeting, setting forth the date, time, place and agenda posted at the entry to the Municipal Building, 229 W. Okmulgee, Muskogee, Oklahoma, 74401, the place of this meeting in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week at ____ o'clock __.m., on the ____ day of May, 2024, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act (as attached hereto). Further, as required by Title 25 Oklahoma Statutes § 311A(9)(b), the City made the notice of a public meeting available to the public in the principal office of the public body (229 W. Okmulgee, Muskogee, Oklahoma, 74401) during normal business hours at least twenty-four (24) hours prior to the meeting.

WITNESS my hand and the seal of said City this 20th day of May, 2024.

(SEAL)

City Clerk

SPECIAL ELECTION PROCLAMATION AND NOTICE

Under and by virtue of Section 27 of Article X, of the Oklahoma Constitution and the Statutes of the State of Oklahoma, and Acts complementary, supplementary, and enacted pursuant thereto, and Ordinance No. 4234-A dated May 20, 2024, authorizing the calling of an election on the propositions hereinafter set forth, I, the undersigned Mayor of the City of Muskogee, Oklahoma, hereby call a special election and give notice thereof to be held in the City of Muskogee, Oklahoma, on the 27th day of August, 2024, for the purpose of submitting to the registered, qualified voters in said City the following propositions:

PROPOSITION NO. 1

Public Safety Buildings, Facilities, and Equipment Projects

Shall the City of Muskogee, State of Oklahoma, incur an indebtedness by issuing its general obligation bonds in the sum of Forty Seven Million One Hundred Seventy Five Thousand Dollars (\$47,175,000) to provide funds for the purpose of acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City, to be completed with or without the use of other funds, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in said City sufficient to pay the interest on said bonds as it falls due, and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to be competitively sold and bear interest at the lowest rate not to exceed ten percentum (10%) per annum, payable semi-annually and to become due within twenty-five (25) years from their date?

The voting machines or devices used at said election shall set out the proposition as above set forth and shall also contain the words:

YES – FOR THE ABOVE PROPOSITION

NO – AGAINST THE ABOVE PROPOSITION

PROPOSITION NO. 2

Street and Bridge Projects

Shall the City of Muskogee, State of Oklahoma, incur an indebtedness by issuing its general obligation bonds in the sum of Fourteen Million One Hundred Ten Thousand Dollars (\$14,110,000) to provide funds for the purpose of constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements), to be completed with or without the use of other funds, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable

property in said City sufficient to pay the interest on said bonds as it falls due, and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to be competitively sold and bear interest at the lowest rate not to exceed ten percentum (10%) per annum, payable semi-annually and to become due within twenty-five (25) years from their date?

The voting machines or devices used at said election shall set out the proposition as above set forth and shall also contain the words:

- YES – FOR THE ABOVE PROPOSITION
- NO – AGAINST THE ABOVE PROPOSITION

PROPOSITION NO. 3

Community Facilities Projects

Shall the City of Muskogee, State of Oklahoma, incur an indebtedness by issuing its general obligation bonds in the sum of Seventeen Million Four Hundred Thousand Dollars (\$17,400,000) to provide funds for the purpose of constructing, expanding, repairing, which may also include improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City, to be completed with or without the use of other funds, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in said City sufficient to pay the interest on said bonds as it falls due, and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to be competitively sold and bear interest at the lowest rate not to exceed ten percentum (10%) per annum, payable semi-annually and to become due within twenty-five (25) years from their date?

The voting machines or devices used at said election shall set out the proposition as above set forth and shall also contain the words:

- YES – FOR THE ABOVE PROPOSITION
- NO – AGAINST THE ABOVE PROPOSITION

DESCRIPTION OF PROJECTS AND USE OF PROCEEDS

(Proposition No. 1)

Public Safety Buildings, Facilities, and Equipment Projects

The Public Safety Buildings, Facilities, and Equipment Projects for which the proceeds of

the aforesaid not to exceed \$47,175,000 general obligation bonds shall be expended consist of acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City. The projects may be accomplished through participation with other governmental agencies and others, and may be accomplished in phases. The specific projects for which at least seventy percent (70%) of the proceeds of the aforesaid bonds shall be expended and the dollar amount of each such project shall be as follows:

New Police Department Building	\$11,500,000
New Fire Station #5 in the vicinity of North York Street	\$4,000,000
Acquisition of firefighting vehicles, apparatus, and equipment including but not limited to fire engines, ladder trucks, brush trucks, rescue air bags, communications equipment, bunker gear, and extrication equipment	\$11,365,000
Acquisition of police vehicles, apparatus and equipment, including but not limited to vehicles, ballistic armor, communications equipment, non-lethal weapons, body cameras, mobile computers, gas masks, firearms, and personal radios	\$19,300,000
Estimated costs of issuance and contingency funds. Any funds not required to complete the foregoing projects shall be utilized for the purpose of acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City	<u>\$1,010,000</u>
TOTAL: (representing over 70% of \$47,175,000)	\$47,175,000

(Proposition No. 2)

Street and Bridge Projects

The Street and Bridge Projects for which the proceeds of the aforesaid not to exceed \$14,110,000 general obligation bonds shall be expended consist of constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements). The projects may be accomplished through participation with other governmental agencies and others, and may be accomplished in phases. Project costs include related construction testing, inspection, project implementation and administration, planning, permitting, engineering and design, right of way and real property acquisition. The specific projects for which at least seventy percent (70%) of the proceeds of the aforesaid bonds shall be expended and the dollar amount of each such project shall be as follows:

Downtown Muskogee improvements to Broadway from Main Street to 5 th Street, including but not limited to utility infrastructure improvements, parking modifications, bike/pedestrian lane, bus stop improvements, alley rehabilitation, sidewalks and lighting, traffic improvements, and greenspace furniture and landscaping	\$3,900,000
East Smith Ferry Road reconstruction from US Highway 64 to Gulick Street, including but not limited to a new three (3) lane road with curb and gutter, underground storm sewer, utility relocation, right of way acquisition, and a dry detention pond	\$5,560,000
Denver Street reconstruction from S. 40 th Street to US Highway 69, and S. 36 th Street reconstruction from US Highway 64 to Denver Street, including but not limited to sidewalks along Denver Street, sidewalks along S. 34 th Street from Denver Street to Arline Avenue, a stormwater detention basin at Denver Street and S. 34 th Street, land acquisition, storm sewer improvements, and utility relocation	\$2,100,000
Improvements to the intersection of N. Country Club Road and Shawnee Road (US Highway 62), including but not limited to a wider intersection, protected left turn lane, utility relocation, and drainage improvements to increase the safety of the intersection during rain events	\$1,790,000
Construction and design of a new decorative pedestrian bridge crossing US Highway 69 north of Border Street to replace the existing pedestrian bridge set to be removed in the expansion of US Highway 69	\$460,000
Estimated costs of issuance and contingency funds. Any funds not required to complete the foregoing projects shall be utilized for the purpose of constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements).	<u>\$300,000</u>
TOTAL: (representing over 70% of \$14,110,000)	\$14,110,000

(Proposition No. 3)

Community Facilities Projects

The Community Facilities Projects for which the proceeds of the aforesaid not to exceed \$17,400,000 general obligation bonds shall be expended consist of constructing, expanding, repairing, which may include improving, renovating, acquiring and equipping community facilities, which may also include green spaces, playgrounds, athletic facilities, aquatic facilities,

maintenance facilities, recreation facilities, picnic and multi-purpose shelters, restrooms, concessions facilities, landscaping, utilities and utility relocation, technology improvements, lighting, equipment, furniture, furnishings, park materials, fencing, drainage improvements, water features, waterways, park parking, paths, sidewalks, trails, park roadways, traffic control improvements, demolition, park infrastructure, irrigation and park access and accessibility improvements, along with related construction testing, inspection, project implementation and administration, planning, permitting, engineering and design, right of way and real property acquisition, all to be owned exclusively by the City, and may be accomplished through participation with other governmental agencies and others, and may be accomplished in phases. The specific projects for which at least seventy percent (70%) of the proceeds of the aforesaid bonds shall be expended and the dollar amount of each such project shall be as follows:

Acquisition and installation of a new HVAC system in the Muskogee Civic Center, and any funds not required for the HVAC system will be utilized for interior updates to the Muskogee Civic Center	\$5,500,000
Acquisition and installation of softball, baseball, and football/soccer fields, including but not limited to artificial turf infields, fencing, shade, and irrigation	\$3,725,000
Expansion and improvement of the Dr. Martin Luther King Jr. Community Center, including but not limited to an approximately 13,300 square foot west addition containing a gymnasium with spectator seating, youth center, new entry with dedicated vehicle drop-off, and support spaces including restrooms; an approximately 6,600 square foot north addition containing a four (4) classroom addition (with option to combine classrooms via movable partition); new restrooms accessible to the outdoor basketball courts and play areas; and limited interior remodeling	\$7,800,000
Estimated costs of issuance and contingency funds. Any funds not required to complete the foregoing projects shall be utilized for the purpose of improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City	<u>\$375,000</u>
TOTAL: (representing over 70% of \$17,400,000)	\$17,400,000

That only the registered, qualified voters of the City of Muskogee, Oklahoma, may vote upon the propositions as above set forth.

The polls shall be opened at 7:00 o'clock a.m. and shall remain open continuously until and be closed at 7:00 o'clock p.m.

Such election shall be conducted by those precinct officers designated by the County Election Board of Muskogee County, Oklahoma, which officers shall also act as counters and certify the results thereof as required by law. As provided in Title 26, Oklahoma Statutes Section 13-103, the

City authorizes the Muskogee County Election Board to open all precincts located within the municipal boundaries of the City.

WITNESS my hand as Mayor of the City of Muskogee, Oklahoma and the Seal of said City affixed hereto on the 20th day of May, 2024.

(SEAL)

Mayor

ATTEST:

City Clerk



t 405.235.3413 • f 405.235.2807
5657 N. CLASSEN BOULEVARD, SUITE 100 • OKLAHOMA CITY, OK 73118

AGREEMENT FOR BOND COUNSEL SERVICES

CITY OF MUSKOGEE, OKLAHOMA GENERAL OBLIGATION BONDS

THIS AGREEMENT is entered into as of May 20, 2024, by and between THE PUBLIC FINANCE LAW GROUP PLLC (“PFLG” or “Bond Counsel”), and the CITY OF MUSKOGEE, OKLAHOMA (the “Issuer” or “City”), as follows:

RECITALS

WHEREAS, the Issuer desires to engage PFLG as bond counsel in connection with the issuance of general obligation bonds for the purposes of (i) acquiring, constructing, expanding, renovating, repairing, and/or equipping public safety buildings, facilities, and equipment, all to be owned exclusively by the City, (ii) constructing, reconstructing, repairing, improving, and rehabilitating streets, roads, bridges, and intersections in the City (including lighting, sidewalks/bikepaths, landscaping, related drainage improvements, driveway reconstruction, utility relocation, and other related improvements); and (iii) constructing, expanding, repairing, which may also include improving, renovating, acquiring and equipping community facilities, all to be owned exclusively by the City (collectively, the “Project”); and

WHEREAS, to finance all or a portion of the costs of the Project, the Issuer intends to issue one or more series of its General Obligation Bonds in the aggregate total principal amount of approximately \$78,685,000 (collectively, the “Bonds”), as may be authorized at an election to be held on August 27, 2024 (the “Election”); and

WHEREAS, Bond Counsel possesses the necessary professional capabilities and resources to provide the legal services required by Issuer as described in this Agreement.

AGREEMENTS

1. Scope of Services.

A. *Bond Counsel Services.* Bond Counsel will render the following services as bond counsel to the Issuer:

- (1) Consultation with representatives of the Issuer, including the City Manager, Issuer’s Counsel (as hereinafter defined), Finance Director, financing and

accounting staff, financial advisors, and others, with respect to the timing, terms and legal structure of the proposed financing.

- (2) Furnish full directions of all steps necessary to be taken by the City in compliance with the constitution and statutes of the State of Oklahoma for the proposed issuance of each series of Bonds.
- (3) Provide and furnish forms, outlines of procedure, resolutions or ordinances necessary for the issuance of such Bonds (the “Financing Documents”).
- (4) Review of documentation with respect to any letter of credit or bond insurance policy provided in connection with each series of Bonds, if any.
- (5) Attendance at such meetings or hearings of the Issuer and working group meetings or conference calls as the Issuer may request, and assistance to the Issuer staff in preparation of such explanations or presentations to the governing body of the Issuer as they may request.
- (6) Preparation of final closing papers to be executed by the Issuer required to effect delivery of each series of Bonds and coordination of the Bond closings, including seeking the approval of each series of Bonds by the Attorney General of the State of Oklahoma.
- (7) Furnish at least three (3) transcripts of the entire proceedings, one of which shall be filed with the Attorney General of Oklahoma, one of which shall be filed with the Clerk of the City, and one of which shall accompany the Bonds.
- (8) Rendering of bond counsel’s customary final legal opinion on the validity of the obligations and, with respect to the tax-exempt obligations, the exemption from gross income for federal income tax purposes and from Oklahoma personal income tax of interest thereon.

Bond Counsel and Issuer acknowledge that Issuer shall be represented by Katrina Bodenhamer, Esq., as City Attorney (“Issuer’s Counsel”) for the purpose of rendering day-to-day and ongoing general counsel legal services. Bond Counsel shall circulate documents to and coordinate its services with Issuer’s Counsel to the extent requested by Issuer or Issuer’s Counsel.

PFLG and Issuer further acknowledge that the Issuer shall be represented by Municipal Finance Services, Inc., a municipal advisor pursuant to the terms of SEC Rule 15Ba1-1 (referred to herein as an “Independent Registered Municipal Advisor” or “IRMA”). PFLG is a firm of attorneys who provide legal advice or services of a traditional legal nature to a client, and PFLG and its attorneys do not represent themselves to be a financial advisor or financial expert. Therefore, PFLG is excluded from the definition of Municipal Advisor, and PFLG does not intend to provide any advice with respect to municipal financial products or the issuance of municipal securities outside of the scope of traditional legal services and advice customarily rendered by bond counsel in public finance transactions. Notwithstanding the foregoing, in the event certain advice may be construed as beyond the scope of traditional legal services, the Issuer specifically acknowledges that PFLG may avail itself of the IRMA exemption under SEC Rule 15Ba1-1 on

the basis that (i) the Issuer is represented by an Independent Registered Municipal Advisor not associated with PFLG, (ii) the Issuer hereby advises PFLG that the Issuer is represented by and will rely on the advice of its duly retained Independent Registered Municipal Advisor, and (iii) the Issuer has been advised that PFLG is not a municipal advisor and PFLG owes no federal statutory fiduciary duty to the Issuer.

In rendering opinions and performing legal services under this Agreement, PFLG shall be entitled to rely on the accuracy and completeness of information provided and certifications made by, and opinions provided by counsel to, Issuer, the Independent Registered Municipal Advisor, property owners and other parties and consultants, without independent investigation or verification.

Bond Counsel's services are limited to those specifically set forth above. Bond Counsel's services do not include representation of Issuer or any other party to the transaction in any litigation or other legal or administrative proceeding involving the Bonds, the Project or any other matter. Bond Counsel's services also do not include any responsibility for compliance with state blue sky, environmental, land use, real estate or similar laws or for title to or perfection of security interests in real or personal property. Bond Counsel will not be responsible for preparing, reviewing, or opining with respect to any Official Statement and/or any Continuing Disclosure Undertakings applicable to the Bonds (if any), including but not limited to the accuracy, completeness or sufficiency of the Official Statement, Continuing Disclosure Undertaking, or other offering material relating to the Bonds. Bond Counsel's services do not include any financial advice or analysis. Bond Counsel will not be responsible for the services performed or acts or omissions of any other participant. Also, Bond Counsel's services will not extend past the date of issuance of the Bonds and will not, for example, include services related to rebate compliance or continuing disclosure or otherwise related to the Bonds, Bond proceeds or the Project after issuance of the Bonds.

B. [Left Blank Intentionally]

2. **Compensation and Reimbursements.**

A. *Compensation for Bond Counsel Services.* For services as bond counsel to the Issuer, PFLG shall be paid a fixed fee at the time of issuance of each series of Bonds of one percent (1.0%) of the principal amount of the issued Bonds, subject to a minimum fee of \$25,000.00 per issuance of Bonds.

B. *Expenses.* PFLG shall also be paid a fixed amount of \$2,500.00 to cover expenses and transcript production and distribution in connection with each series of Bonds, provided, that any filing, publication, recording or printing costs or similar third party costs required in connection with each series of Bonds shall be paid directly by the Issuer, but if paid by PFLG on behalf of the Issuer, shall be reimbursed to PFLG on demand.

C. *Payment.* Fees and expenses shall be payable by Issuer at the time of issuance of each series of Bonds. Payment of all fees and expenses hereunder shall be made at closing from available funds of the Issuer and shall be entirely contingent upon issuance of the Bonds.

D. *Term of Engagement.* This Agreement shall remain in full force and effect through and including June 30, 2024 and shall be on a year-to-year basis automatically renewed for additional one-year periods on July 1 of each year until such time as all of the Bonds authorized in the Election shall be issued or this Agreement shall be otherwise terminated as provided herein.

E. *Termination of Agreement and Legal Services.* This Agreement and all legal services to be rendered under it may be terminated at any time by written notice from either party, with or without cause. In that event, all finished and unfinished documents prepared for adoption or execution by Issuer, shall, at the option of Issuer, become its property and shall be delivered to it or to any party it may designate; provided that PFLG shall have no liability whatsoever for any subsequent use of such documents. In the event of termination by Issuer, PFLG shall be paid for all satisfactory work, unless the termination is made for cause, in which event compensation, if any, shall be adjusted in the light of the particular facts and circumstances involved in the termination. If not sooner terminated as aforesaid, this Agreement and all legal services to be rendered under it shall terminate upon issuance of the Bonds; provided that Issuer shall remain liable for any unpaid compensation or reimbursement due under Section 2 hereof. Upon termination, PFLG shall have no future duty of any kind to or with respect to the Bonds or the Issuer.

3. Nature of Engagement; Relationships With Other Parties.

The role of bond counsel, generally, is to prepare or review the procedures for issuance of the bonds, notes or other evidence of indebtedness and to provide an expert legal opinion with respect to the validity thereof and other subjects addressed by the opinion. Consistent with the historical origin and unique role of such counsel, and reliance thereon by the public finance market, Bond Counsel's role as bond counsel under this Agreement is to provide an opinion and related legal services that represent an objective judgment on the matters addressed rather than the partisan position of an advocate.

In performing its services in connection with the Bonds, Bond Counsel will act as special counsel to Issuer with respect to issuance of the Bonds; i.e., Bond Counsel will assist the Issuer's Counsel in representing Issuer but only with respect to validity of the Bonds and the Financing Documents, and the tax status of interest on the Bonds, in a manner not inconsistent with the role of bond counsel described above.

Issuer acknowledges that PFLG regularly performs legal services for many private and public entities in connection with a wide variety of matters. For example, PFLG has represented, is representing or may in the future represent other public entities, underwriters, trustees, rating agencies, insurers, credit enhancement providers, lenders, contractors, suppliers, financial and other consultants/advisors, accountants, investment providers/brokers, providers/brokers of derivative products and others who may have a role or interest in the Bond financing or that may be involved with or adverse to Issuer in this or some other matter. PFLG agrees not to represent any such entity in connection with the Bonds financing, during the term of this Agreement, without the consent of Issuer. Given the special, limited role of bond counsel described above, Issuer acknowledges that no conflict of interest exists or would exist, and waives any conflict of interest that might appear actually or potentially to exist, now or in the future, by virtue of this Agreement

or any such other attorney-client relationship that PFLG may have had, have or enter into, and Issuer specifically consents to any and all such relationships.

4. Limitation of Rights to Parties; Successor and Assigns.

Nothing in this Agreement or in any of the documents contemplated hereby, expressed or implied, is intended or shall be construed to give any person other than Issuer and PFLG any legal or equitable right or claim under or in respect of this Agreement, and this Agreement shall inure to the sole and exclusive benefit of Issuer and PFLG.

PFLG may not assign its obligations under this Agreement without written consent of Issuer except to a successor partnership or corporation to which all or substantially all of the assets and operations of PFLG are transferred. Issuer may assign its rights and obligations under this Agreement to (but only to) any other public entity that issues the Bonds (if not the Issuer). Issuer shall not otherwise assign its rights and obligations under this Agreement without written consent of PFLG. All references to PFLG and Issuer in this Agreement shall be deemed to refer to any such successor of PFLG and to any such assignee of Issuer and shall bind and inure to the benefit of such successor and assignee whether so expressed or not.

5. Counterparts.

This Agreement may be executed in any number of counterparts and each counterpart shall for all purposes be deemed to be an original, and all such counterparts shall together constitute but one and the same Agreement.

6. Notices.

Any and all notice pertaining to this Agreement shall be sent by U.S. Postal Service, first class, postage prepaid to:

PFLG:

The Public Finance Law Group PLLC
5657 N. Classen Boulevard, Suite 100
Oklahoma City, OK 73118
Attention: Allan A. Brooks, III or Nathan D. Ellis

ISSUER:

City of Muskogee, Oklahoma
PO Box 1927
Muskogee, OK 74402-1927
Attention: City Manager

[Remainder of Page Left Blank Intentionally]

Issuer and PFLG have executed this Agreement by their duly authorized representatives as of the date provided above.

THE PUBLIC FINANCE LAW GROUP PLLC

By: _____
Nathan D. Ellis, Esq.

CITY OF MUSKOGEE, OKLAHOMA

By: _____
Title: Mayor
Date: May 20, 2024

May 15, 2024

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is entered by and among MUNICIPAL FINANCE SERVICES, INC. (“MFSOK”) and the City of Muskogee, Oklahoma (the “Client”). THIS AGREEMENT supersedes all existing agreements between MFSOK and the Client.

The Client desires to engage MFSOK and agrees as follows:

I. Scope of Services.

Some or all of the following services listed below shall be provided under this Agreement and pertain to the Client’s new and outstanding general obligation debt obligations during the term of the Agreement (the “Issues”). The Client designates MFSOK as the Client’s independent registered municipal advisor (“IRMA”) for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the “IRMA Exemption”).

A. New Issue and Refunding of Existing Client Issues

1. Evaluate options or alternatives with respect to the proposed new Issue.
2. Provide financial analysis to the Client to assist in understanding the benefits, costs, and risks of the proposed new Issue.
3. Review recommendations made by other parties to the Client.
4. Assist Client in preparing a plan of finance.
5. Advise Client on structure, terms and timing of the proposed new Issue.
6. Prepare financing schedule.
7. Attend meetings as requested by the Client.
8. Assist the Client in preparation of their offering documents, notices of sale, instructions to bidders, or official statements, as appropriate.
9. Coordinate as appropriate with Client staff, legal representatives, government agencies, accountants, auditors, engineers, consultants, rating agencies, banks, lenders, placement agents, trustees, paying agents, escrow agents, bond insurers and other credit enhancers, to facilitate the plan of finance.
10. If new Issue is a competitive bond sale, assist Client in collecting and analyzing bids submitted by underwriters and selecting the winning bidder.
11. If new Issue is a loan, assist Client in collecting and analyzing proposals submitted by banks.
12. If the new Issue is a negotiated bond sale, assist client in selecting an underwriter and coordinate the bond sales process.
13. Coordinate closing of the new Issue with Client and other parties.
14. Evaluate potential refunding opportunities on outstanding Issues.

B. Other Services Under Separate Agreement. If requested by Client, MFSOK may provide other services including but not limited to:

1. Estimate of Needs review or preparation.
2. Debt capacity analysis.
3. Cash defeasance or redemption services.

C. Continuing Disclosure Assistance

1. Assisting the Client annually in compiling the financial information and operating data set forth in their Continuing Disclosure Agreement ("CDA") included in any Official Statement; and
2. If necessary, assisting the Client in preparing their "Failure to File Notice" should documents not be available for filing within the prescribed time frame designated in the CDA; and
3. Upon request, assisting the Client in their submission of the aforementioned information to the Electronic Municipal Marketplace Access system ("EMMA").

MFSOK and the Client acknowledge that the Client will engage Bond Counsel and other legal service providers under separate contracts. MFSOK may rely on opinions and advice from legal representatives of the Client and will not be held responsible for any legal advice, directly or indirectly, rendered by the legal representatives.

Neither MFSOK as Municipal Advisor nor its Municipal Advisor Representatives are licensed to engage in the practice of law and, consequently, will offer no legal advice. None of the fee for services under this Agreement relates to legal services. If such legal services are necessary, it shall be the responsibility of the Client to obtain them.

MFSOK's services are limited to those specifically set forth herein.

II. Compensation and Reimbursements

A. New Issues and Refunding Issues. MFSOK shall be paid at the time of closing a fee calculated as follows:

For general obligation bonds, 1.00% of par amount, with minimum fee of \$35,000.00

B. Compensation for Continuing Disclosure Assistance. MFSOK will receive a fee annually of \$5,000.00 for the services performed.

C. Expenses for New Issues and Refunding Issues. MFSOK shall also be paid a fixed amount of \$2,500.00 per transaction to cover expenses incurred as part of the transaction, provided that any filing, publication, recording or printing costs or similar third-party costs required in connection with the Issue shall be paid directly by the Client.

D. Payment and Contingency for New Issues and Refunding Issues. Payment for all fees and expenses shall be made at closing from proceeds of the Issue or from other available funds of the Client and shall be contingent upon closing of the Issue.

E. Other Services Under Separate Agreement. If requested by Client, MFSOK may provide other services including but not limited to:

- Estimate of Needs review or preparation.
- Debt capacity analysis.
- Cash defeasance or redemption services.

III. Term and Termination

- A. Term of Agreement. Unless terminated as provided herein, the terms of this Agreement shall be in place from the date approved by the Client until June 30, 2025.
- B. Termination of Agreement and Services. This Agreement and all Municipal Advisor services to be rendered hereunder may be terminated at any time by written notice from either party, with or without cause, with at least thirty (30) days' notice. In that event, all finished and unfinished documents prepared for the Client, shall, at the option of Client, become its property and shall be delivered to it or any party it may designate, provided that MFSOK shall have no liability whatsoever for any subsequent use of such documents.

IV. Successors and Assigns

MFSOK may not assign its obligations under this Agreement without the written consent of Client except to a successor partnership or corporation to which all or substantially all of the assets and operations of MFSOK are transferred. Client may assign its rights and obligations under this Agreement to (but only to) any other public entity that incurs the loan. Client shall not otherwise assign its rights and obligations under this Agreement without written consent of MFSOK. All references to MFSOK and Client in this Agreement shall be deemed to refer to any successor of MFSOK and to any such assignee of Client and shall bind and inure to the benefit of such successor and assignee whether so expressed or not.

V. Municipal Advisor Registration and Acknowledgement

Pursuant to Municipal Securities Rulemaking Board Rule (MSRB) G-10, on Investor and Municipal Advisory Client Education and Protection, Municipal Advisors are required to provide certain written information to their municipal advisory client and/or obligated person clients which include the following:

Municipal Finance Services, Inc. is currently registered as a Municipal Advisor with the U.S. Securities and Exchange Commission (SEC) and the MSRB.

Within the MSRB website at www.msrb.org, the Client may obtain the Municipal Advisory client brochure that is posted on the MSRB website. The brochure describes the protections that may be provided by the MSRB Rules along with how to file a complaint with financial regulatory authorities.

VI. Conflict of Interest Statement

As of the date of this agreement, MFSOK has performed a reasonable diligence to determine if there are any conflicts of interest that should be brought to the attention of the Client. During the diligence process, MFSOK has determined that no material conflict of interest has been identified, however, would like to provide the following disclosures:

MFSOK serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another MFSOK client. For example, MFSOK serves as municipal advisor to other clients and, in such cases, owes a regulatory duty to such other clients just as it does to the Client. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, MFSOK could potentially face a conflict of interest arising from these competing client interests. MFSOK fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with its clients.

The compensation arrangement included in Section II includes a component that is based on the size and completion of a transaction. Consistent with certain regulatory requirements, MFSOK hereby discloses that such contingent and/or transactional compensation presents a conflict of interest regarding MFSOK's ability to provide

unbiased advice to enter into such transaction. The contingent fee arrangement creates an incentive for MFSOK to recommend unnecessary financings or financings that are disadvantages to the client, or to advise client to increase the size of the issue. This viewed conflict of interest will not impair MFSOK's ability to render unbiased and competent advice or to fulfill its fiduciary duty. The fee paid to MFSOK increases the cost of borrowing to the Client. The increased cost occurs from compensating MFSOK for municipal advisory services provided.

If MFSOK becomes aware of any other actual or potential conflict of interest not mentioned above during this agreement, MFSOK will promptly provide the Client a supplement written disclosure with sufficient details of the change, if any, which will allow the Client to evaluate the situation.

VII. Legal Events and Disciplinary History

A regulatory disclosure action has been made on MFSOK's Form MA and on Form MA-I for two of MFSOK's municipal advisory personnel relating to a 2017 U.S. Securities and Exchange Commission ("SEC") order. The details of which are available in Item 9; C (2), C (4), C (5) and the corresponding regulatory action DRP section on Form MA and Item 6: C (2), C (4), C (5), C (6) and the corresponding regulatory action DRP section on Form MA-I for both Rick A. Smith and Jon Wolff. In addition, the Oklahoma Department of Securities adopted the above proceedings which are identified in Item 9; D (2), D (4) and the corresponding regulatory action DRP section on Form MA.

The Client may electronically access MFSOK's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website:

www.sec.gov/edgar/searchedgar/companysearch.html.

There has been no change to any legal or disciplinary event that has been disclosed on MFSOK's SEC registration for MA filings since December 18, 2017.

VIII. Fiduciary Duty

MFSOK is registered as a Municipal Advisor with the SEC and MSRB. As such, MFSOK has a Fiduciary duty to the Client and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

Duty of Care:

- A. exercise due care in performing its municipal advisory activities;
- B. possess the degree of knowledge and expertise needed to provide the Client with informed advice;
- C. make a reasonable inquiry as to the facts that are relevant to the Client's determination as to whether to proceed with a course of action or that form the basis for any advice provided to the Client; and
- D. undertake a reasonable investigation to determine that MFSOK is not forming any recommendation on materially inaccurate or incomplete information; MFSOK must have a reasonable basis for:
 - a. any advice provided to or on behalf of the Client;
 - b. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the Client, any other party involved in the municipal

securities transaction or municipal financial product, or investors in the Client's securities; and

- c. any information provided to the Client or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

Duty of Loyalty:

MFSOK must deal honestly and with the utmost good faith with the Client and act in the Client's best interests without regard to the financial or other interests of MFSOK. MFSOK will eliminate or provide full and fair disclosure (included herein) to Client about each material conflict of interest (as applicable). MFSOK will not engage in municipal advisory activities with the Client as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the Client's best interests. As of the date of receipt of this attachment, MFSOK has performed a reasonable diligence to determine if there are any conflicts of interest that should be brought to the attention of the Client.

IX. Recommendations

If MFSOK makes a recommendation of a municipal securities transaction or municipal financial product or if the review of a recommendation of another party is requested in writing by the Client and is within the scope of the engagement, MFSOK will determine, based on the information obtained through reasonable diligence of MFSOK whether a municipal securities transaction or municipal financial product is suitable for the Client. In addition, MFSOK will inform the Client of:

- A. the evaluation of the material risks, potential benefits, structure, and other characteristics of the recommendation;
- B. the basis upon which MFSOK reasonably believes that the recommended municipal securities transaction or municipal financial product is, or is not, suitable for the Client; and
- C. whether MFSOK has investigated or considered other reasonably feasible alternatives to the recommendation that might also or alternatively serve the Client's objectives.

If the Client elects a course of action that is independent of or contrary to the advice provided by MFSOK, MFSOK is not required on that basis to disengage from the Client.

X. Record Retention

Pursuant to SEC and MSRB record retention regulations, Municipal Finance Services, Inc. will maintain in writing, all communication and created documents between Municipal Finance Services, Inc. and the Client for six (6) years.

May 15, 2024

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Notices

Any and all notices pertaining to this Agreement shall be sent by U.S. Postal Service, first class, postage prepaid to:

MFSOK:

Municipal Finance Services, Inc.
Attn: Jon Wolff, President
P.O. Box 747
Edmond, OK 73034

CLIENT:

City of Muskogee
Attn: Mayor
P.O. Box 1927
Muskogee, OK 74402-1927

May 15, 2024

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Acceptance

If there are any questions regarding the above, please do not hesitate to contact MFSOK. If the foregoing terms meet with your approval, please indicate your acceptance by executing all original copies of this letter and keeping one copy for your file.

By signing this agreement, the Client acknowledges the provisions set forth in the agreement and understands its respective rights, duties, and responsibilities. Furthermore, the Scope of Services contained herein have been reviewed and are hereby approved.

Client and MFSOK have entered into this Agreement by the duly authorized representatives which was approved on May 20, 2024, at a meeting duly called and held in full compliance with the Oklahoma Open Meeting Act.

MUNICIPAL FINANCE SERVICES, INC.

By: _____
Jon Wolff, President

CITY OF MUSKOGEE

By: _____
Mayor



Special Call City Council

16.

Meeting Date: 05/20/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source:

Information

AGENDA ITEM TITLE:

Consider approval of Ordinance No. 4235-A, an Ordinance of the City of Muskogee, Oklahoma, relating to the imposition of a City excise tax (sales tax) of one-half of one percent (0.5%) (in addition to any and all other excise taxes now in force) to be levied upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code; providing for the use of the proceeds of said excise tax; providing for the effective date of said excise tax to begin on October 1, 2025, and terminate on September 30, 2031; providing for subsisting State permits; providing for payment of tax; providing that the tax is in addition to taxes currently levied; incorporating certain provisions of prior City ordinances; providing for amendments to this Ordinance; providing that the provisions of this Ordinance are cumulative and in addition to any and all taxing provisions of other City ordinances; providing for severability of provisions; and containing other provisions related thereto, or take other necessary action. (Mike Miller)

BACKGROUND:

At the City Council Special Call meeting of April 25, 2023, the City Council gave direction to Staff to pursue the option of General Obligation Bonds for future funding of capital needs for the City of Muskogee. City Staff and representatives from The Public Finance Law Group PLLC, presented funding and scheduling options for a potential General Obligation Bond program in Muskogee for the Fall of 2023, at a Special Call Council meeting on May 22, 2023. Later in 2023, Council gave further direction to staff to prepare for an election in 2024. In April of 2024, the City Council voted to conduct a public opinion survey in preparation for selection of projects for a General Obligation Bond capital improvements program. Two weeks ago, the City Council voted to select certain projects for inclusion in the capital program, including projects for inclusion in a renewal of the \$.005 CIP sales tax which is set to expire next year.

This item allows the City Council to call for an election to place the projects before the voters.

The following projects shall be priority for funding from proceeds of this Ordinance, subject to available funding: rehabilitation and renovation of the Muskogee Municipal Building; rehabilitation and renovation of the Muskogee Public Works Building; HVAC replacement and other interior renovations to the Muskogee Public Library; industrial site development and construction of flood water control improvements to protect the Muskogee Water Treatment Plant and other Port Muskogee facilities; and the Street Maintenance Capital Improvement Program; provided, any additional funds shall be utilized for capital expenditures benefitting the City, including but not limited to the streets, utilities, public safety, and community facilities of the City and any public trust having the City as beneficiary thereof and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

RECOMMENDED ACTION:

Approval of Ordinance No. 4235-A.

Fiscal Impact

Attachments

Ordinance No. 4235-A

ORDINANCE NO. 4235-A

AN ORDINANCE OF THE CITY OF MUSKOGEE, OKLAHOMA, RELATING TO THE IMPOSITION OF A CITY EXCISE TAX (SALES TAX) OF ONE-HALF OF ONE PERCENT (0.5%) (IN ADDITION TO ANY AND ALL OTHER EXCISE TAXES NOW IN FORCE) TO BE LEVIED UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE OKLAHOMA SALES TAX CODE; PROVIDING FOR THE USE OF THE PROCEEDS OF SAID EXCISE TAX; PROVIDING FOR THE EFFECTIVE DATE OF SAID EXCISE TAX TO BEGIN ON OCTOBER 1, 2025, AND TERMINATE ON SEPTEMBER 30, 2031; PROVIDING FOR SUBSISTING STATE PERMITS; PROVIDING FOR PAYMENT OF TAX; PROVIDING THAT THE TAX IS IN ADDITION TO TAXES CURRENTLY LEVIED; INCORPORATING CERTAIN PROVISIONS OF PRIOR CITY ORDINANCES; PROVIDING FOR AMENDMENTS TO THIS ORDINANCE; PROVIDING THAT THE PROVISIONS OF THIS ORDINANCE ARE CUMULATIVE AND IN ADDITION TO ANY AND ALL TAXING PROVISIONS OF OTHER CITY ORDINANCES; PROVIDING FOR SEVERABILITY OF PROVISIONS; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

WHEREAS, the City of Muskogee, Oklahoma (the “City”) currently levies a total of four percent (4.0%) sales tax, including an aggregate total of one-half of one percent (0.5%) pursuant to Ordinance Nos. 4066-A and Ordinance No. 4067-A of the City, both of which Ordinances became effective on October 1, 2019, and will expire after September 30, 2025; and

WHEREAS, the City desires to provide for a new aggregate total of one-half of one percent (0.5%) sales tax to become effective immediately following the expiration of Ordinance Nos. 4066-A and Ordinance No. 4067-A of the City.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA, AS FOLLOWS:

Section 1. Citations and Codification. This Ordinance shall be known and may be cited as the City of Muskogee Sales Tax Ordinance of 2024, and the same shall be codified and incorporated into the Code of Ordinances of the City of Muskogee, Oklahoma.

Section 2. Tax Imposed. There is hereby imposed an excise tax of one-half of one percent (0.5%) (in addition to any and all other excise taxes now in force) to be levied upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code.

Section 3. Purpose of Revenues. It is hereby declared to be the purpose of this Ordinance to provide revenues to be used for the funding of capital expenditures benefitting the City, including but not limited to the streets, utilities, public safety, and community facilities of the City and any public trust having the City as beneficiary thereof and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

The following projects shall be priority for funding from proceeds of this Ordinance, subject

to available funding: rehabilitation and renovation of the Muskogee Municipal Building; rehabilitation and renovation of the Muskogee Public Works Building; HVAC replacement and other interior renovations to the Muskogee Public Library; industrial site development and construction of flood water control improvements to protect the Muskogee Water Treatment Plant and other Port Muskogee facilities; and the Street Maintenance Capital Improvement Program; provided, any additional funds shall be utilized for capital expenditures benefitting the City, including but not limited to the streets, utilities, public safety, and community facilities of the City and any public trust having the City as beneficiary thereof and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

Section 4. Effective Date and Termination Date. The provisions of this Ordinance and the collection of the excise tax referenced herein shall become effective on and after October 1, 2025, subject to approval by a majority of the qualified electors of the City voting on the same in the manner prescribed by law. The provisions of this Ordinance and the collection of the excise tax referenced herein shall terminate and said excise tax shall not be collected after September 30, 2031.

Section 5. Subsisting State Permits. All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purposes of this Ordinance, hereby ratified, confirmed and adopted in lieu of any requirement for an additional City permit for the same purpose.

Section 6. Payment of Tax. The tax herein levied shall be paid to the Tax Collector at the time and in the manner and form prescribed for payment of the state sales tax under the State Tax Law of the State of Oklahoma.

Section 7. This Tax in Addition to Taxes Currently Levied; Administrative Procedures. The tax levied hereby is in addition to any and all other excise taxes levied or assessed by the City pursuant to existing ordinances (the "Prior Ordinances"); provided, however, that those provisions of said Prior Ordinances relating to Definitions; Tax Collector Defined; Classification of Taxpayers; Subsisting State Permits; the portion of Tax Rate - Sales Subject to Tax, pertaining to Sales Subject to Tax (not rate of Tax); the provisions of said Prior Ordinances regarding Exemptions and Other Exempt Transfers; the provisions of said Prior Ordinances regarding Tax Due When--Returns--Records; the portion of said Prior Ordinances regarding tax constituting debt; Vendor's Duty to Collect Tax; Returns and Remittances - Discounts; Interest and Penalties--Delinquency; Waiver of Interest and Penalties; Erroneous Payments--Claim for Refund; Fraudulent Returns; and Records Confidential shall apply to the excise tax levied and assessed by this Ordinance. For purposes of this Ordinance, references in Prior Ordinances, to specific provisions of the Oklahoma Statutes shall be deemed to be references to said statutory provisions, as amended.

Section 8. Amendments. The people of the City of Muskogee, Oklahoma, by their approval of this Ordinance at the election hereinabove provided for, hereby authorize the City by Ordinance duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Ordinance as may be necessary or proper for efficiency and fairness or in order to make the same consistent with the Oklahoma Sales Tax Code, as amended, except that the rate of the tax herein provided for shall not be changed without approval of the qualified electors of the City as provided by law.

Section 9. Provisions Cumulative. The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City Ordinances.

Section 10. Severability. The provisions of this Ordinance are severable, and if any part or provision hereof shall be adjudged invalid by any court of competent jurisdiction, such adjudication shall not affect or impair any of the remaining parts or provisions hereof.

[Remainder of Page Left Blank Intentionally]

PASSED AND APPROVED THIS 20TH DAY OF MAY, 2024.

CITY OF MUSKOGEE, OKLAHOMA

(SEAL)

By: _____
W. PATRICK CALE, MAYOR

ATTEST:

By: _____
TAMMY L. TRACY, CITY CLERK

APPROVED AS TO FORM AND LEGALITY THIS 20TH DAY OF MAY, 2024.

KATRINA BODENHAMER, CITY ATTORNEY

CERTIFICATE
OF
CITY COUNCIL ACTION

I, the undersigned, hereby certify that I am the duly qualified and acting City Clerk of the City of Muskogee, Oklahoma.

I further certify that the City Council of the City of Muskogee, Oklahoma, held a Special Meeting at 4:30 o'clock p.m., on May 20, 2024, after due notice was given in full compliance with the Oklahoma Open Meeting Act.

I further certify that attached hereto is a full and complete copy of Ordinance No. 4235-A that was passed and approved by said City Council at said meeting as the same appears in the official records of my office. I further certify that below is listed those Councilmembers present and absent at said meeting; those making and seconding the motion that said Ordinance be passed and approved, and those voting for and against such motion:

PRESENT:

ABSENT:

MOTION MADE BY:

MOTION SECONDED BY:

AYE:

NAY:

WITNESS MY HAND THIS 20TH DAY OF MAY, 2024.

CITY OF MUSKOGEE, OKLAHOMA

(SEAL)

By: _____
City Clerk

Special Call City Council

17.

Meeting Date: 05/20/2024
Submitted For: Mike Miller, City Manager
Initiator: Judy Villalobos, Executive Assistant
Department: City Manager
Staff Information Source:

Information

AGENDA ITEM TITLE:

Consider approval of Resolution No. 2994, a Resolution authorizing the calling and holding of a special election in the City of Muskogee, State of Oklahoma (the "City"), on the 27th day of August, 2024, for the purpose of submitting to the registered qualified electors of said City the question of approval or rejection of Ordinance No. 4235-A of the City relating to a one-half of one percent (0.5%) excise tax (sales tax), in addition to all present City, County and State excise taxes, with the proceeds of said tax to be used to fund capital expenditures, including but not limited to the streets, utilities, public safety, and community facilities of the City, or debt service in connection with said capital expenditures, as more specifically set out in Ordinance No. 4235-A of said City; and containing other provisions related thereto, or take other necessary action. (Mike Miller)

BACKGROUND:

At the City Council Special Call meeting of April 25, 2023, the City Council gave direction to Staff to pursue the option of General Obligation Bonds for future funding of capital needs for the City of Muskogee. City Staff and representatives from The Public Finance Law Group PLLC, presented funding and scheduling options for a potential General Obligation Bond program in Muskogee for the Fall of 2023, at a Special Call Council meeting on May 22, 2023. Later in 2023, Council gave further direction to staff to prepare for an election in 2024. In April of 2024, the City Council voted to conduct a public opinion survey in preparation for selection of projects for a General Obligation Bond capital improvements program. Two weeks ago, the City Council voted to select certain projects for inclusion in the capital program, including projects for inclusion in a renewal of the \$.005 CIP sales tax which is set to expire next year.

This item allows the City Council to call for an election to place the renewal of the \$.005 sales tax for projects before the voters.

The following projects shall be priority for funding from proceeds of this Ordinance, subject to available funding: rehabilitation and renovation of the Muskogee Municipal Building; rehabilitation and renovation of the Muskogee Public Works Building; HVAC replacement and other interior renovations to the Muskogee Public Library; industrial site development and construction of flood water control improvements to protect the Muskogee Water Treatment Plant and other Port Muskogee facilities; and the Street Maintenance Capital Improvement Program; provided, any additional funds shall be utilized for capital expenditures benefitting the City, including but not limited to the streets, utilities, public safety, and community facilities of the City and any public trust having the City as beneficiary thereof and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

RECOMMENDED ACTION:

Approval of Resolution No. 2994.

Fiscal Impact

Attachments

Resolution No. 2994

Proclamation re sales tax election

PURSUANT TO THE LEGAL NOTICE AS IS REQUIRED BY THE OKLAHOMA OPEN MEETING ACT INCLUDING THE POSTING OF NOTICE AND AGENDA AS IS REQUIRED BY THE TERMS THEREOF, THE MAYOR AND THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA (THE "CITY") MET IN SPECIAL SESSION IN THE THIRD FLOOR COUNCIL CHAMBERS AT THE MUNICIPAL BUILDING LOCATED AT 229 W. OKMULGEE, IN MUSKOGEE, OKLAHOMA, ON THE 20TH DAY OF MAY, 2024, AT 4:30 O'CLOCK P.M.

PRESENT:

ABSENT:

Notice of the special meeting of the City Council of the City of Muskogee, Oklahoma, was given in writing to the City Clerk at ____ o'clock __.m. on the ___ day of May, 2024, and public notice of this meeting, setting forth the date, time, place and agenda was posted at the entry of the Municipal Building, 229 W. Okmulgee, Muskogee, Oklahoma, 74401, the place of this meeting in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week at ___ o'clock __.m., on the ___ day of May, 2024, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act. Further, as required by Title 25 Oklahoma Statutes § 311A(9)(b), the City made the notice of a public meeting available to the public in the principal office of the public body (229 W. Okmulgee, Muskogee, Oklahoma, 74401) during normal business hours at least twenty-four (24) hours prior to the meeting.

(OTHER PROCEEDINGS)

Thereupon, the following resolution was introduced and caused to be read by title by the Mayor. Councilmember _____ moved passage of the Resolution and Councilmember _____ seconded the motion. The motion carrying with it the approval of said Resolution was approved by the following vote:

AYE:

NAY:

The Resolution so approved is as follows:

RESOLUTION NO. 2994

A RESOLUTION AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF MUSKOGEE, STATE OF OKLAHOMA (THE "CITY"), ON THE 27TH DAY OF AUGUST, 2024, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED QUALIFIED ELECTORS OF SAID CITY THE QUESTION OF APPROVAL OR REJECTION

OF ORDINANCE NO. 4235-A OF THE CITY RELATING TO A ONE-HALF OF ONE PERCENT (0.5%) EXCISE TAX (SALES TAX), IN ADDITION TO ALL PRESENT CITY, COUNTY AND STATE EXCISE TAXES, WITH THE PROCEEDS OF SAID TAX TO BE USED TO FUND CAPITAL EXPENDITURES, INCLUDING BUT NOT LIMITED TO THE STREETS, UTILITIES, PUBLIC SAFETY, AND COMMUNITY FACILITIES OF THE CITY, OR DEBT SERVICE IN CONNECTION WITH SAID CAPITAL EXPENDITURES, AS MORE SPECIFICALLY SET OUT IN ORDINANCE NO. 4235-A OF SAID CITY; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

WHEREAS, the City of Muskogee, Oklahoma (the “City”) currently levies a total of four percent (4.0%) sales tax, including an aggregate total of one-half of one percent (0.5%) pursuant to Ordinance Nos. 4066-A and Ordinance No. 4067-A of the City, both of which Ordinances became effective on October 1, 2019, and will expire after September 30, 2025; and

WHEREAS, the City desires to provide for a new aggregate total of one-half of one percent (0.5%) sales tax to become effective immediately following the expiration of Ordinance Nos. 4066-A and Ordinance No. 4067-A of the City; and

WHEREAS, it is deemed advisable and necessary by the City Council of the City to submit to the registered qualified electors of the City the question of approval or rejection of Ordinance No. 4235-A of the City pertaining to the levy and collection of a one-half of one percent (0.5%) excise tax (sales tax).

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

Section 1. Proposition. That the Mayor of the City be, or in his absence or incapacity, the duly qualified Vice Mayor, be and hereby is authorized and directed to call a special election to be held in the City on the 27th day of August, 2024, for the purpose of submitting to the registered qualified electors of the City, the following proposition:

PROPOSITION

Shall the City of Muskogee be authorized to levy and assess a City excise tax (sales tax) of one-half of one percent (0.5%), in addition to all other City, County, and State excise taxes presently being levied or assessed, upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, which tax will replace an aggregate total of one-half of one percent (0.50%) excise tax terminating September 30, 2025; providing the proceeds of such tax shall be used to fund capital expenditures benefitting the City, including but not limited to streets, utilities, public safety, and community facilities of the City and any public trust having the City as beneficiary, and/or for payment of debt service in connection with obligations issued by the City and any public trust having the City as beneficiary to finance or refinance said capital expenditures and related costs; and provided said excise tax shall be levied beginning October 1, 2025, and shall cease to be levied after

September 30, 2031; all as more specifically set out in Ordinance No. 4235-A of the City?

/ _____ /

Yes – For the above Proposition

/ _____ /

No – Against the above Proposition

Section 2. Election Proclamation. That such call for said election shall be by proclamation and notice, signed by the Mayor or Vice Mayor of the City and attested by the City Clerk, setting forth the proposition to be voted upon and the hours of opening and closing of the polls. That the ballots shall set forth the proposition to be voted upon substantially as set out in Section 1 hereof, and that the returns of said election shall be made to and canvassed by the Muskogee County Election Board. The City Council of the City hereby certifies to the Muskogee County Election Board that all Muskogee County precincts within the City are to be opened.

Section 3. Service on County Election Board. That a copy of this Resolution and Special Election Proclamation and Notice shall be personally delivered to the office of the County Election Board of Muskogee County, State of Oklahoma, at least seventy-five (75) days prior to the date of said election.

[Remainder of Page Left Blank Intentionally]

PASSED AND APPROVED THIS 20TH DAY OF MAY, 2024.

CITY OF MUSKOGEE, OKLAHOMA

(SEAL)

By: _____
W. PATRICK CALE, MAYOR

ATTEST:

By: _____
TAMMY L. TRACY, CITY CLERK

APPROVED AS TO FORM AND LEGALITY THIS 20TH DAY OF MAY, 2024.

KATRINA BODENHAMER, CITY ATTORNEY

STATE OF OKLAHOMA)
)SS
COUNTY OF MUSKOGEE)

I, the undersigned, the duly qualified and acting Clerk of the City of Muskogee, in said County and State, hereby certify that the foregoing copy of proceedings is a true and complete copy of the proceedings had by the City Council of said City at a special meeting held on the date therein set out, insofar as the same relate to the introduction, reading and adoption of a Resolution as the same appears of record in my office.

I further certify that attached hereto are true and complete copies of the Notice of Special Meeting of the governing body of the City of Muskogee, Oklahoma, having been given in writing to the City Clerk of said City at ____ o'clock __.m. on the ____ day of May, 2024; and public notice of this meeting, setting forth the date, time, place and agenda posted at the entry to the Municipal Building, 229 W. Okmulgee, Muskogee, Oklahoma, 74401, the place of this meeting in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week at ____ o'clock __.m., on the ____ day of May, 2024, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act (as attached hereto). Further, as required by Title 25 Oklahoma Statutes § 311A(9)(b), the City made the notice of a public meeting available to the public in the principal office of the public body (229 W. Okmulgee, Muskogee, Oklahoma, 74401) during normal business hours at least twenty-four (24) hours prior to the meeting.

WITNESS my hand and the seal of said City this 20th day of May, 2024.

(SEAL)

City Clerk

SPECIAL ELECTION PROCLAMATION AND NOTICE

Under and by virtue of the Statutes of the State of Oklahoma, and Acts complementary, supplementary, and enacted pursuant thereto, and Resolution No. 2994 of the City of Muskogee, Oklahoma, dated May 20, 2024, authorizing the calling of an election on the proposition hereinafter set forth, I, the undersigned Mayor of the City of Muskogee, Oklahoma, hereby call a special election and give notice thereof to be held in the City of Muskogee, Oklahoma, on the 27th day of August, 2024, for the purpose of submitting to the registered, qualified voters in said City, the following proposition:

PROPOSITION NO. 4

Shall the City of Muskogee be authorized to levy and assess a City excise tax (sales tax) of one-half of one percent (0.5%), in addition to all other City, County, and State excise taxes presently being levied or assessed, upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, which tax will replace an aggregate total of one-half of one percent (0.50%) excise tax terminating September 30, 2025; providing the proceeds of such tax shall be used to fund capital expenditures benefitting the City, including but not limited to streets, utilities, public safety, and community facilities of the City and any public trust having the City as beneficiary, and/or for payment of debt service in connection with obligations issued by the City and any public trust having the City as beneficiary to finance or refinance said capital expenditures and related costs; and provided said excise tax shall be levied beginning October 1, 2025, and shall cease to be levied after September 30, 2031; all as more specifically set out in Ordinance No. 4235-A of the City?

The voting machines or devices used at said election shall set out the proposition as above set forth and shall also contain the words:

YES – FOR THE ABOVE PROPOSITION

NO – AGAINST THE ABOVE PROPOSITION

That only the registered, qualified voters of the City of Muskogee, Oklahoma, may vote upon the propositions as above set forth.

The polls shall be opened at 7:00 o'clock a.m. and shall remain open continuously until and be closed at 7:00 o'clock p.m.

Such election shall be conducted by those precinct officers designated by the County Election Board of Muskogee County, Oklahoma, which officers shall also act as counters and certify the results thereof as required by law. As provided in Title 26, Oklahoma Statutes Section 13-103, the City authorizes the Muskogee County Election Board to open all precincts located within the municipal boundaries of the City.

WITNESS my hand as Mayor of the City of Muskogee, Oklahoma and the Seal of said City affixed hereto on the 20th day of May, 2024.

(SEAL)

Mayor

ATTEST:

City Clerk

Special Call City Council

18.

Meeting Date: 05/20/2024
Initiator: Maggie Eaton, Human Resources Director
Department: Personnel
Staff Information Source: Maggie Eaton

Information

AGENDA ITEM TITLE:

Consider approval of Amended City Council Policy 3-6-7, Collective Bargaining, or take other necessary action. (Maggie Eaton)

BACKGROUND:

Council directed staff to amend Council Policy 3-6-7 to allow staff to streamline the negotiation process by removing "Further, as negotiations continue, any subsequent offers or counteroffers shall be approved by Council prior to submission to the respective collective bargaining unit". Council will provide initial direction and allow staff to negotiate within those parameters.

RECOMMENDED ACTION:

Recommend approval of amended City Council Policy 3-6-7, Collective Bargaining

Fiscal Impact

Attachments

No file(s) attached.

Special Call City Council

19.

Meeting Date: 05/20/2024

Submitted For: Jody King, Planning Dept

Initiator: Jody King, Planning Director

Department: Planning Dept

Staff Information Source:

Information

AGENDA ITEM TITLE:

Consider approval of Resolution No. 2988 for the Community Development Block Grant Small Cities, Contract No. 18265 CDBG-SC 21, for water line repairs in the amount of \$288,333.00, or take other necessary action. (Jody King)

BACKGROUND:

In order to proceed with the CDBG-SC 2021 project to repair water lines, the request for release of funds must be completed. A piece of that submission is the Section 3 Plan. The Section 3 Plan is a commitment by the city to serve low-income persons and businesses in consideration of the project with those in the project area. The Section 3 Plan was signed by former Mayor Marlon Coleman with the intent of having this resolution adopted by the City Council before his term ended. With the change of leadership, after adoption, Mayor Patrick Cale shall be the designated Equal Opportunity Officer in his capacity as the Chief Elected Official for the City of Muskogee and will re-sign the attached Section 3 Plan.

RECOMMENDED ACTION:

Approve the Resolution

Fiscal Impact

Attachments

Resolution No. 2988

RESOLUTION NO. 2988

A RESOLUTION ADOPTING THE SECTION 3 PLAN AS REQUIRED BY THE OKLAHOMA DEPARTMENT OF COMMERCE AND SECTION 3 OF THE HOUSING AND URBAN DEVELOPMENT ACT OF 1968 FOR COMMUNITY DEVELOPMENT BLOCK GRANT AWARD 18625 CDBG-SC 21.

WHEREAS, The City of Muskogee has been awarded a contract from the Oklahoma Department of Commerce, CDBG Contract number 18625 CDBG-SC 21; and

WHEREAS, The City of Muskogee is required by the Oklahoma Department of Commerce and Section 3 of the Housing and Urban Development Act of 1968 to adopt Section 3 Plan; and

WHEREAS, the Section 3 Plan is intended to ensure, to the greatest extent feasible, that training and employment opportunities generated by the U.S. Department of Housing and Urban Development projects be given to low-income residents of the Section 3 project area and that contracts for work in connection with this project be awarded to qualified Section 3 Business Concerns.

WHEREAS, if awarded, it is the intention of the City of Muskogee to implement its CDBG project activities in accordance with all program regulations including the said Section 3 requirements.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA THAT THE CITY OF MUSKOGEE ADOPTS THE CDBG SECTION 3 PLAN, WHICH IS ATTACHED HERETO AS "ATTACHMENT A" AND MADE A PART HEREOF;

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MUSKOGEE, OKLAHOMA, THIS _____ DAY OF _____, 20____.

W. PATRICK CALE, MAYOR

ATTEST:

TAMMY L. TRACY, CITY CLERK

Seal

Approved as to form and legality this _____ day of _____, 20____.

KATRINA BODENHAMER, CITY ATTORNEY

**“Attachment A” Sample
SECTION 3 PLAN**

City of Muskogee

CDBG contract # 18265 CDBG 21

(Name of Grantee - Town, City, or County) agrees to implement affirmative steps to comply with the Section 3 requirements set forth at 24 CFR 75 directed at increasing the utilization of lower income residents and businesses within project site.

- A. To implement Section 3 requirements by seeking the assistance of local officials in determining the exact boundaries of the applicable project area.
- B. To attempt to recruit from within the City/County the necessary number of lower income residents through local advertising media, signs placed at the proposed site for the project, and community organizations and public or private institutions operating within or serving the project area.
- C. To maintain a list of all lower income residents who have applied either on their own or on referral from any source, and to employ such persons, if otherwise eligible and if a vacancy exists
- D. To insert this Section 3 plan in all bid documents, and to require all bidders to submit a Section 3 affirmative action plan including utilization goals and the specific steps planned to accomplish these goals
- E. To ensure that all appropriate project area business concerns are notified of pending sub contractual opportunities
- F. To maintain records, including copies of correspondence, memoranda, etc., which document that all the above affirmative action steps have been taken.
- G. To appoint or recruit an executive official as Equal Opportunity Officer (EOO) to coordinate the implementation of this Section 3 plan
- H. To list all permanent workforce for this project by job title
- I. To list all projected workforce needs for this project by job classification and time frame for potential hire.

As officer and representative of (*grantee*) City of Muskogee, the undersigned, I have read and fully agree to the above and become a party to the full implementation of this program.

Marlon J. Colman

3/29/24

Chief Elected Official or designated EOO

Date


Signature

Approved as to form and legality this
29 day of March, 2024


City Attorney

Special Call City Council

20.

Meeting Date: 05/20/2024

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

Res 2989

FY2024-2025 COM Budget

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 8th, 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 20th day of May 2024, with total resources available in the amount of \$135,775,178.22 and total fund/department appropriations in the amount of \$107,380,357.54. 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 20th day of May, 2024.

W. PATRICK CALE, MAYOR

ATTEST:

TAMMY L. TRACY, SECRETARY
(seal)

APPROVED as to form and legality this 20th day of May, 2024.

KATRINA BODENHAMER, ATTORNEY

APPROVED FOR FUNDING:

DENNIS READ, TREASURER



City of Muskogee

FY2024 - 2025 BUDGET



Proposed Version - 5/14/2024

Last updated 05/15/24





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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 \$107,380,358 that are of critical importance to this budget:

- General Fund - \$44,625,900
- Special Revenue & Capital Projects Funds - \$50,393,841
- 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 than \$10 million 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

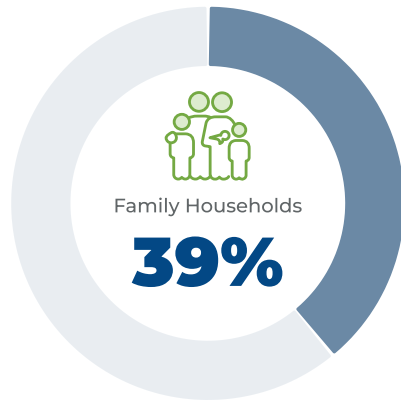


Household Analysis

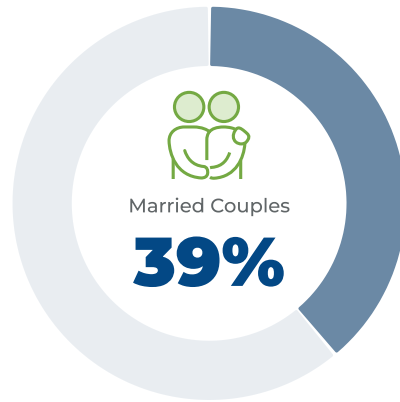
TOTAL HOUSEHOLDS

14,418

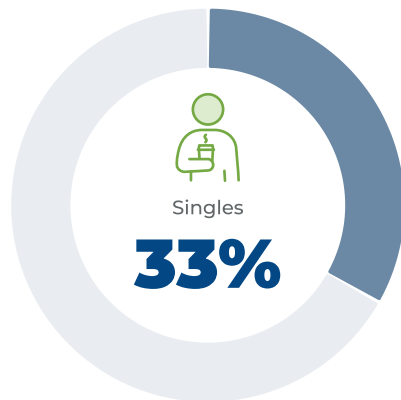
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **19%**
lower than state average



▼ **20%**
lower than state average



▲ **17%**
higher than state average

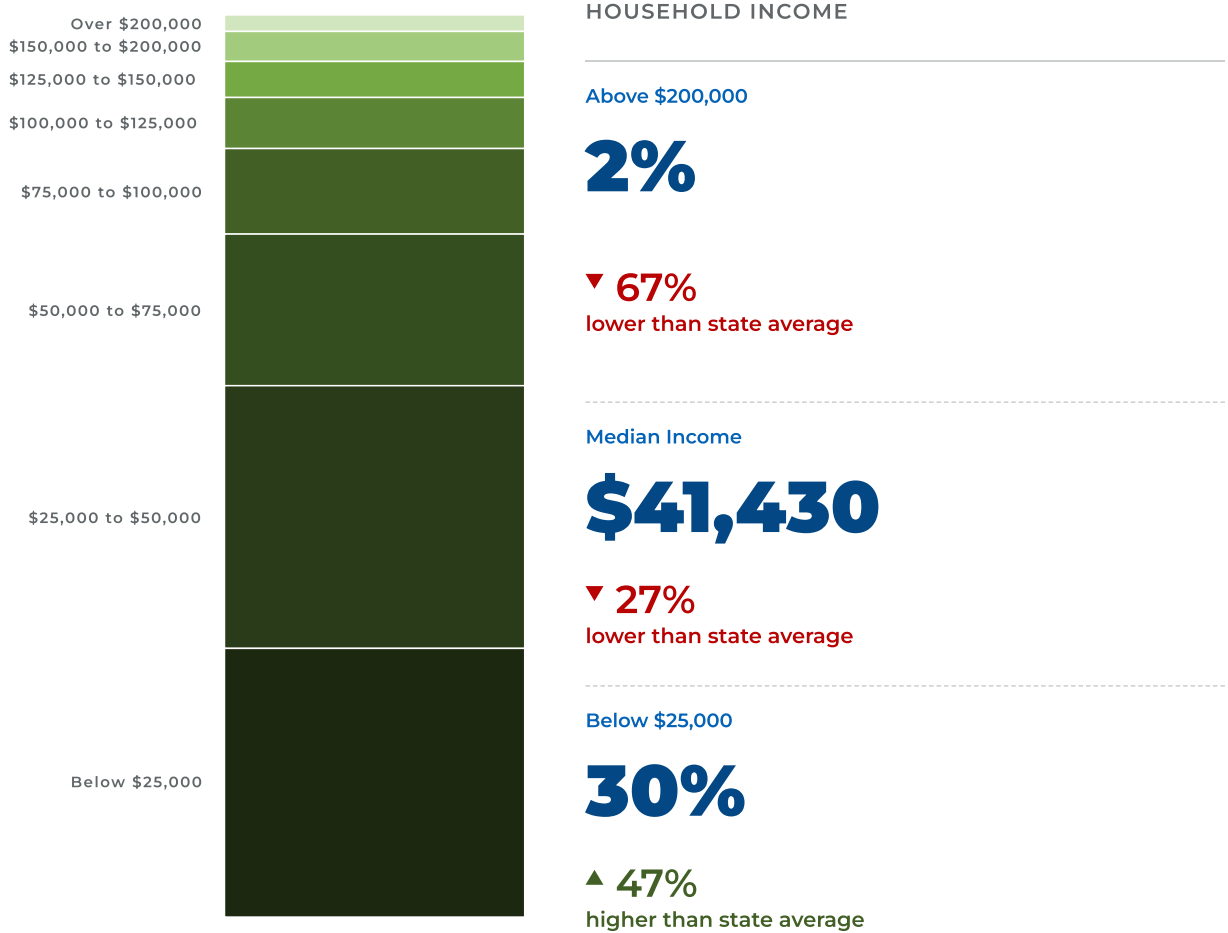


▲ **14%**
higher than state average

** 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.



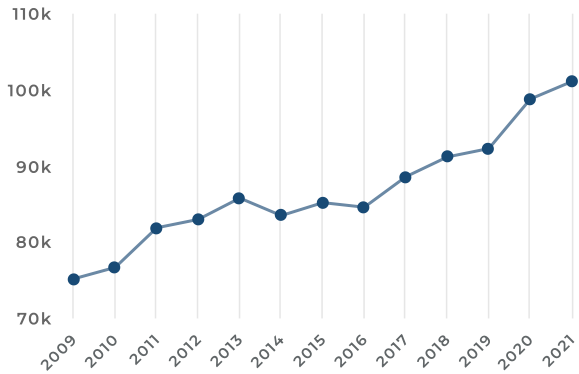
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

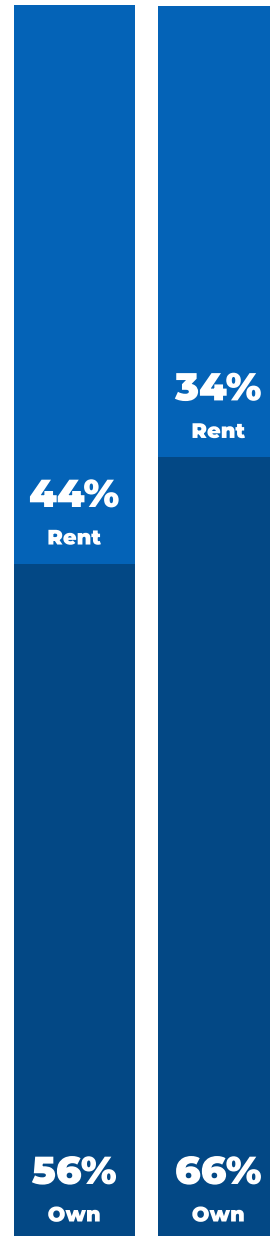
\$101,100



* 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.

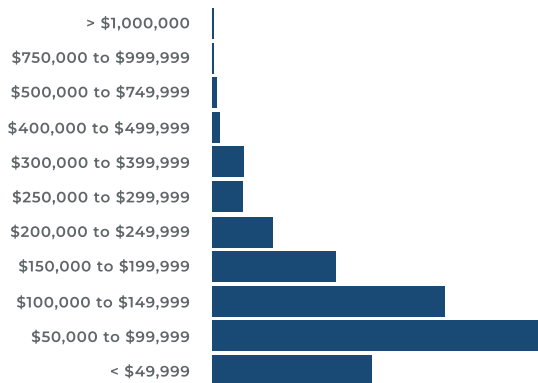
HOME OWNERS VS RENTERS

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.

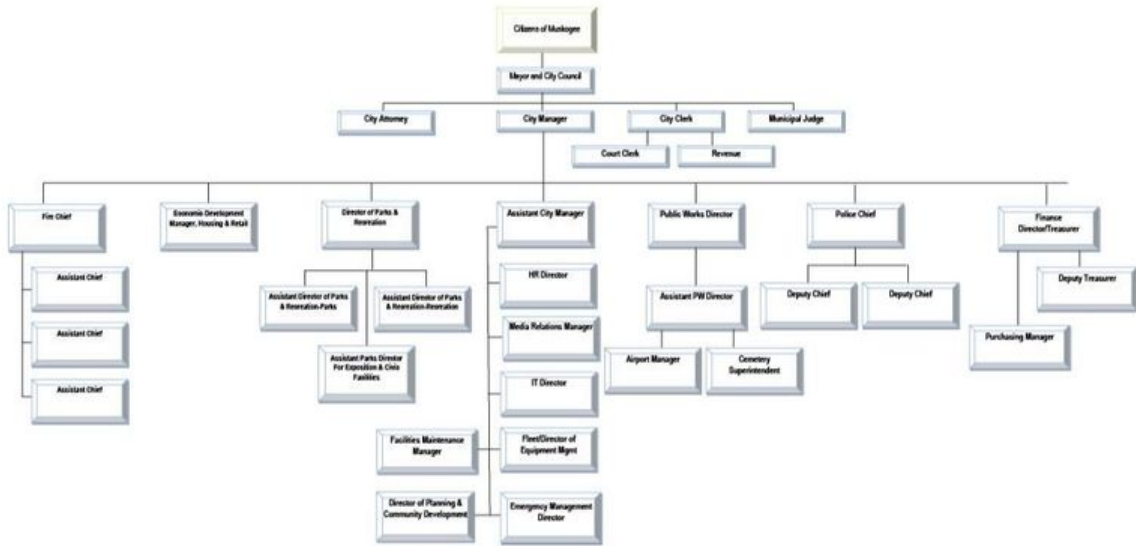
HOME VALUE DISTRIBUTION



* 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



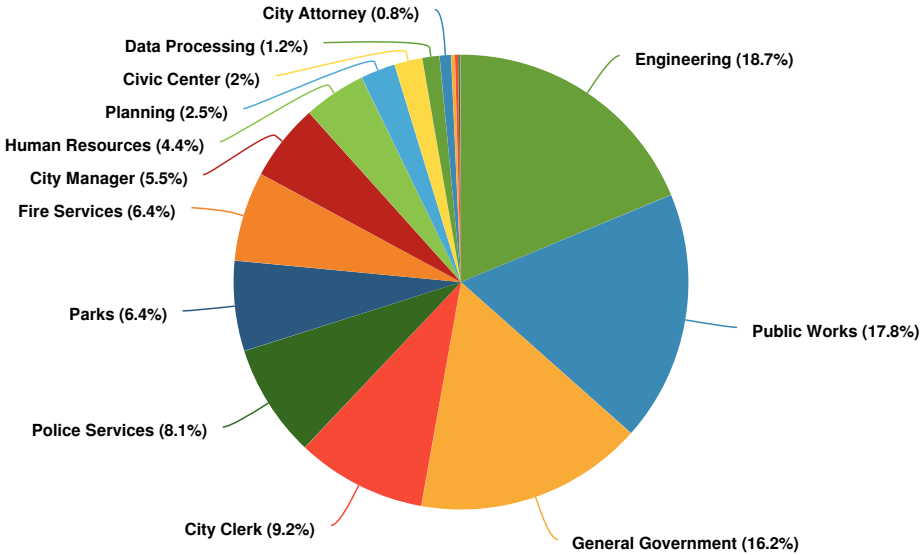
Revenue by Fund

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	\$1,300,000.00	31.2%
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	\$131,844,816.00	2.2%

Expenditures by Function

Budgeted Expenditures by Function



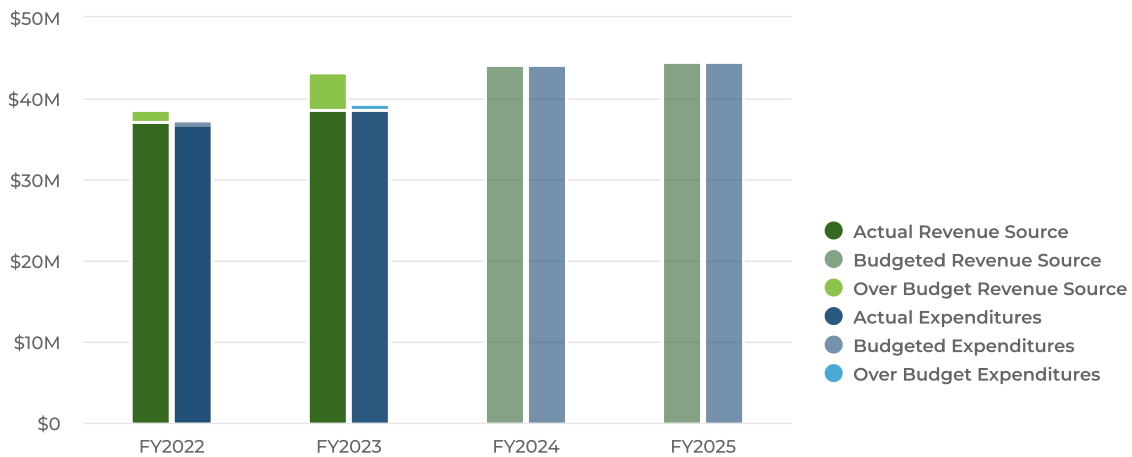


General Fund

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.

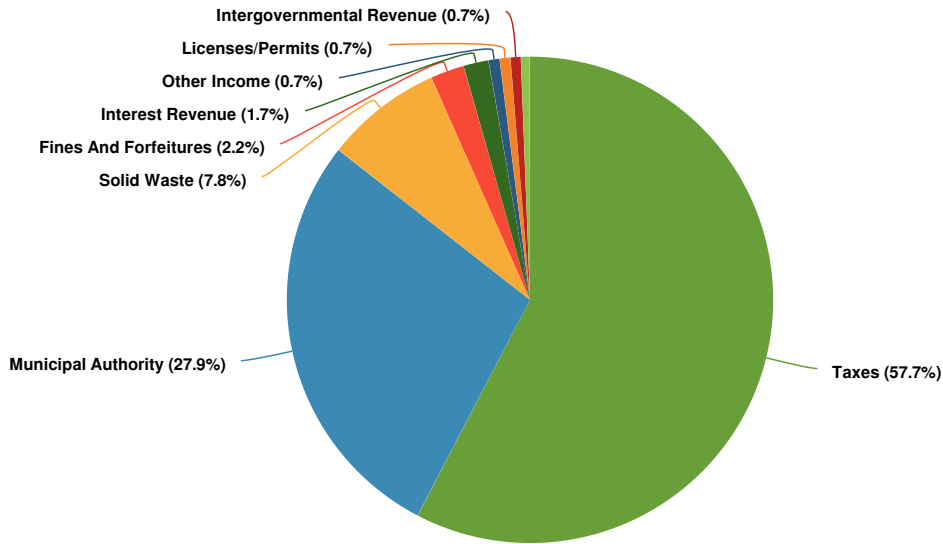
Summary

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.

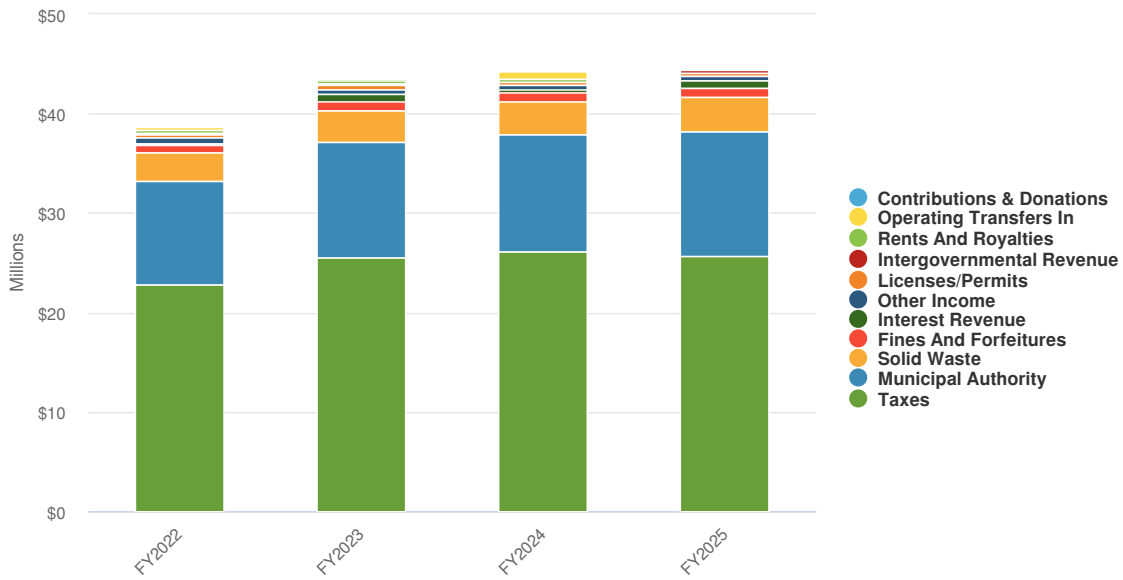


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

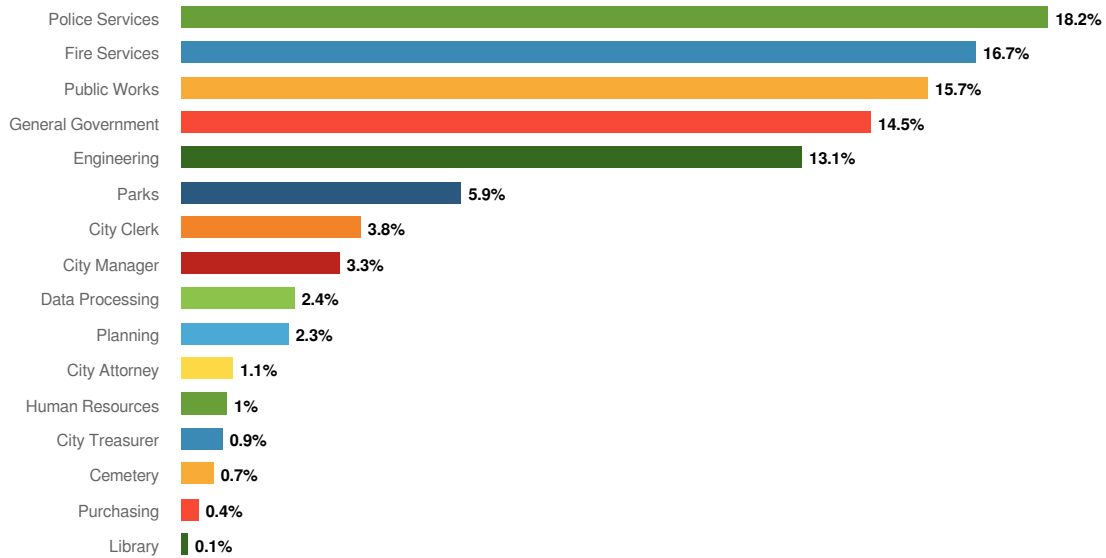


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$26,124,584.40	\$25,731,000.00	-1.5%
Licenses/Permits	\$346,310.00	\$320,000.00	-7.6%
Intergovernmental Revenue	\$54,000.00	\$304,000.00	463%
Municipal Authority	\$11,857,394.00	\$12,456,000.00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

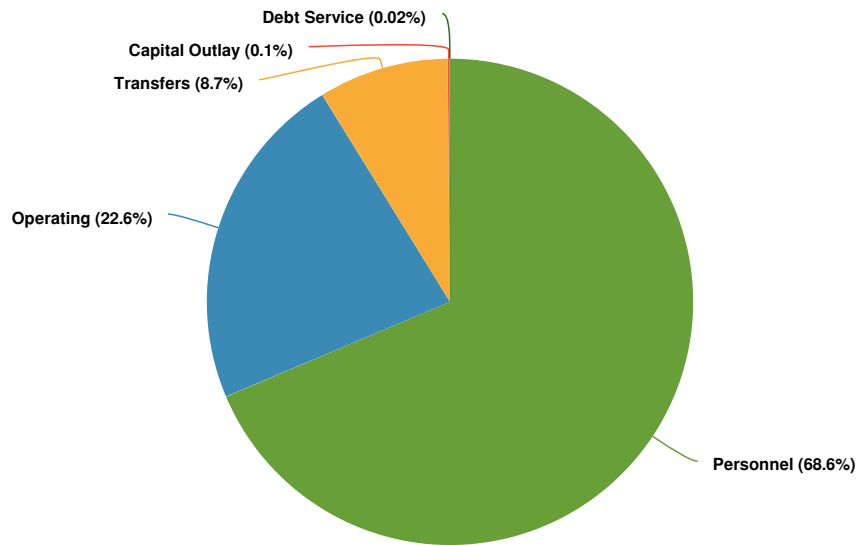
Budgeted Expenditures by Function



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%

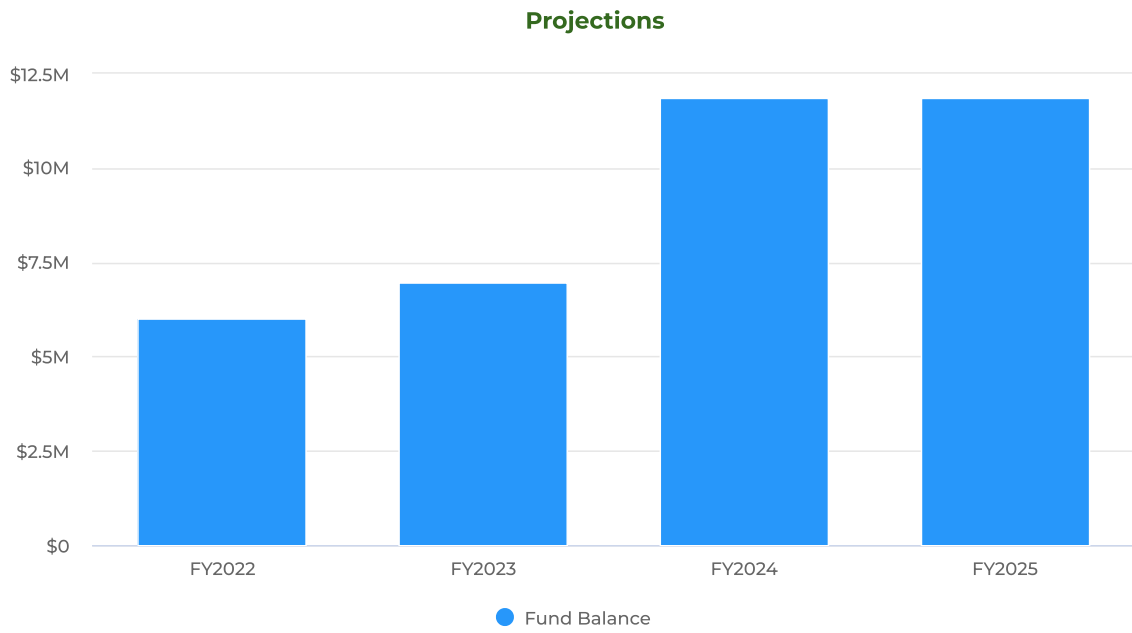
Expenditures by Expense Type

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

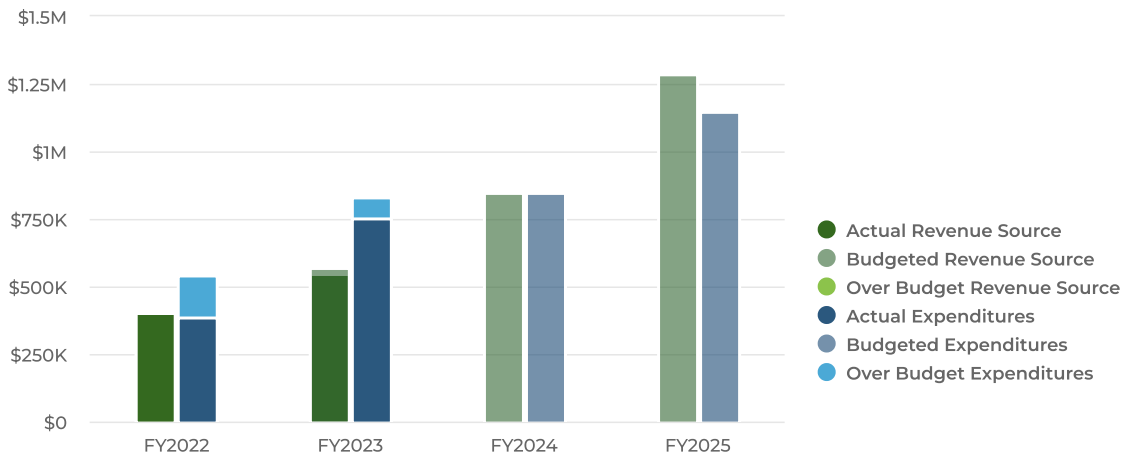




The Muskogee Civic Center, located in the heart of Downtown Muskogee, is a multi-use event center owned and operated by The City of Muskogee. The Muskogee Civic Center provides space for the community to rent for public and private events from small meeting rooms to a 3,000-seat arena.

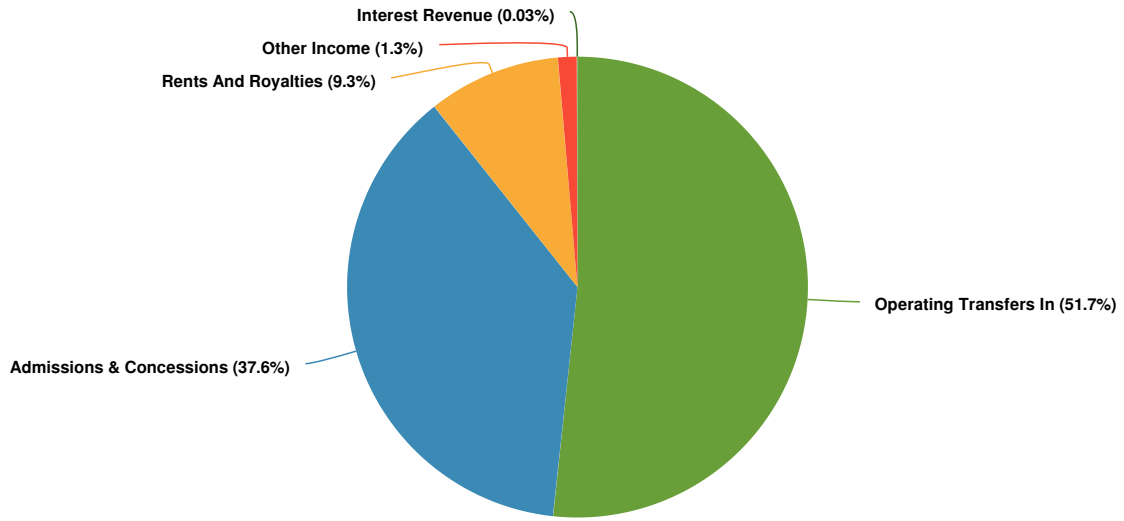
Summary

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

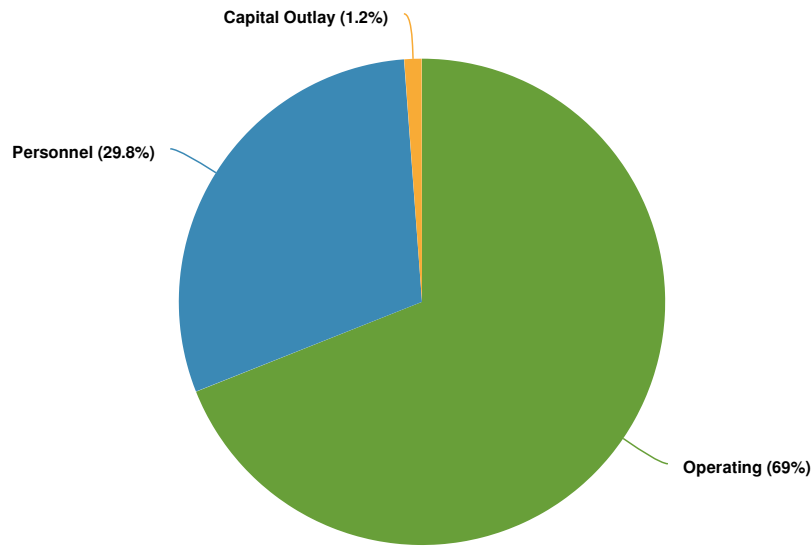
Projected 2025 Revenues by Source



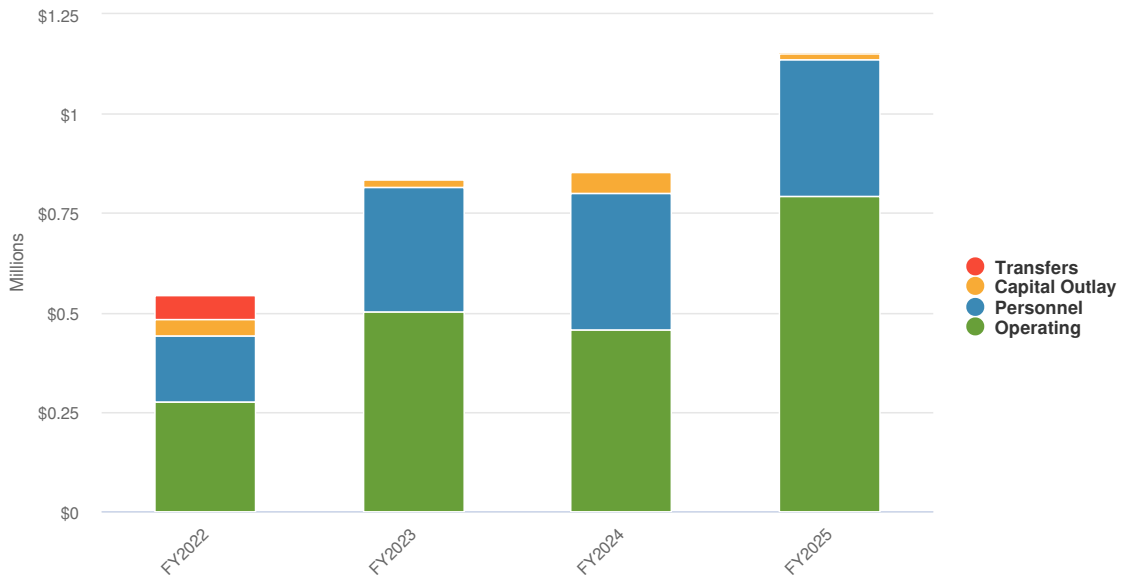
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$200,000.00	\$484,086.00	142%
Interest Revenue	\$200.00	\$400.00	100%
Rents And Royalties	\$120,000.00	\$120,000.00	0%
Other Income	\$182,500.00	\$17,000.00	-90.7%
Operating 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



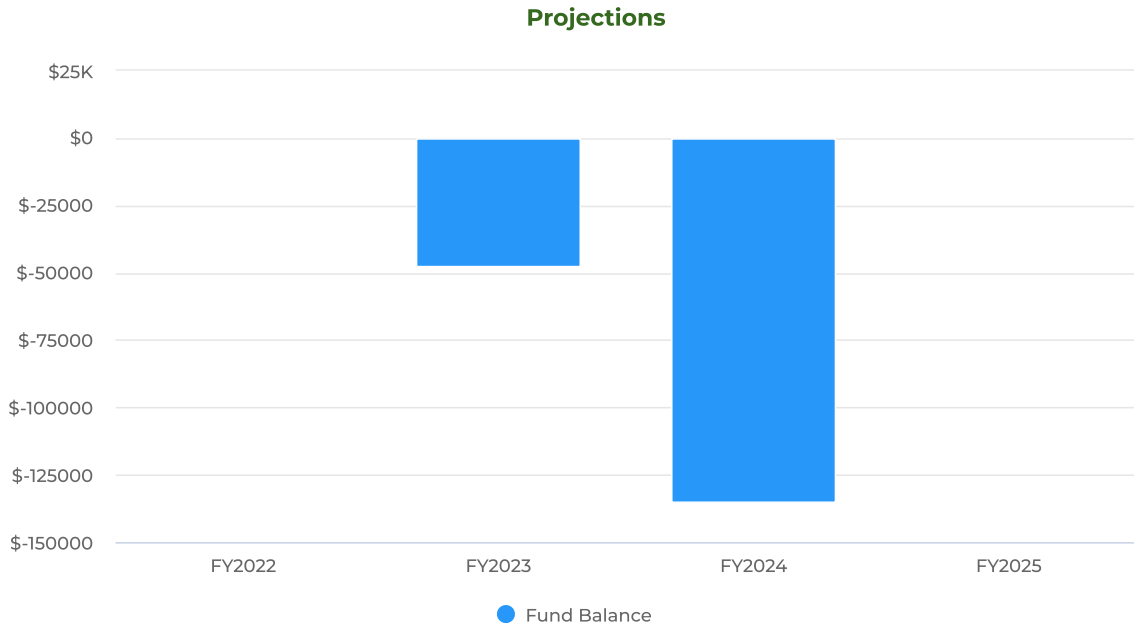
Budgeted and Historical Expenditures by Expense Type



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



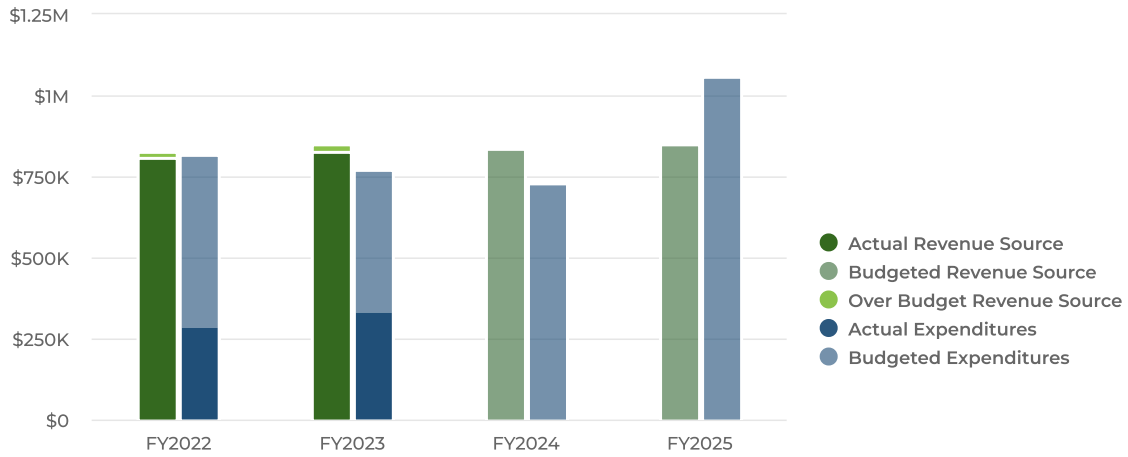


Hatbox Field Enterprise

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.

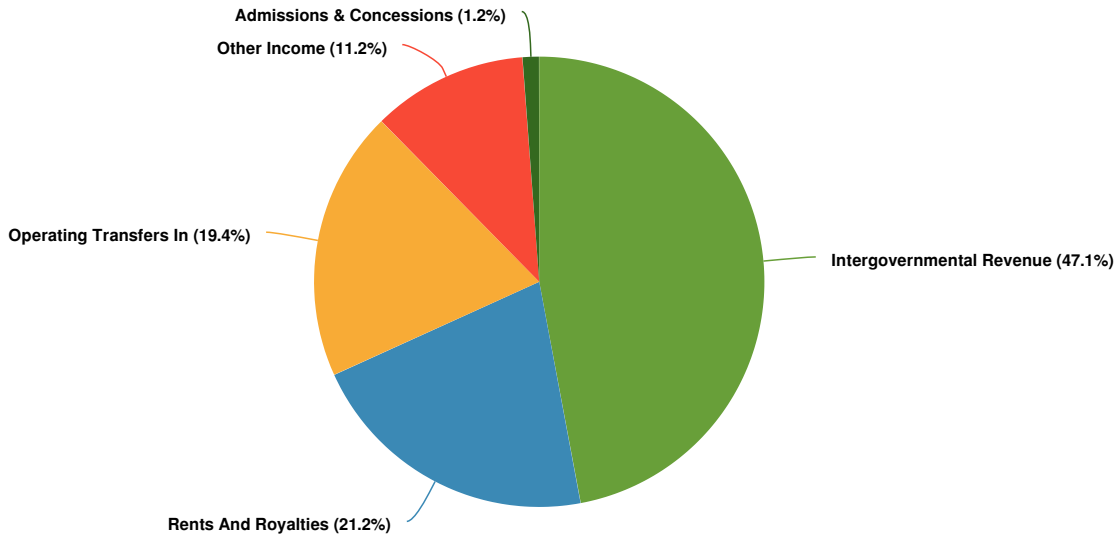


Revenue by Fund

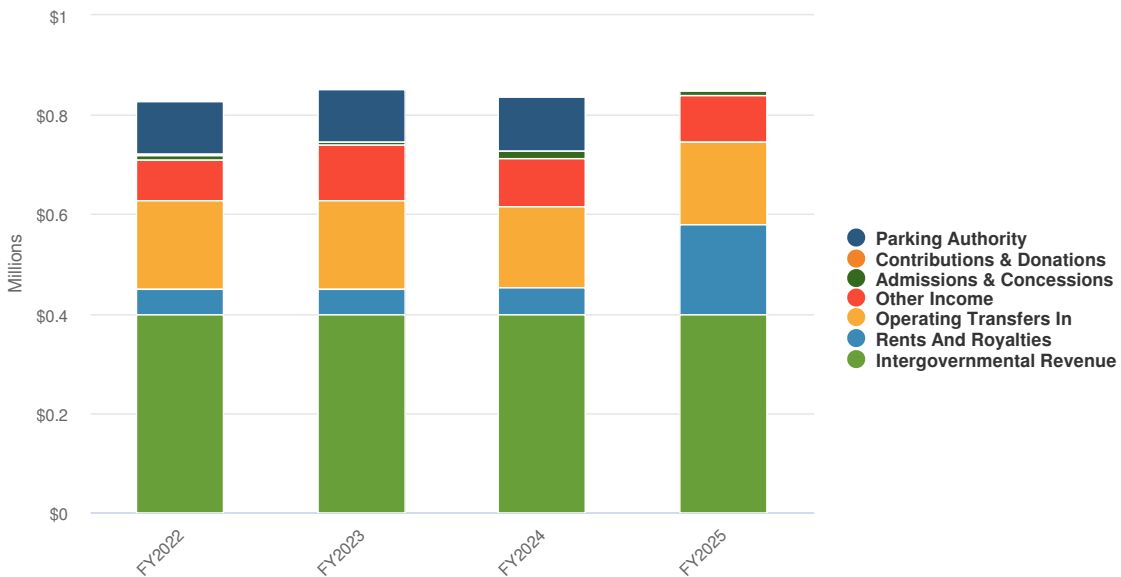
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Hatbox Field Enterprise	\$836,870.00	\$849,870.00	1.6%
Total Hatbox Field Enterprise:	\$836,870.00	\$849,870.00	1.6%

Revenues by Source

Projected 2025 Revenues by Source



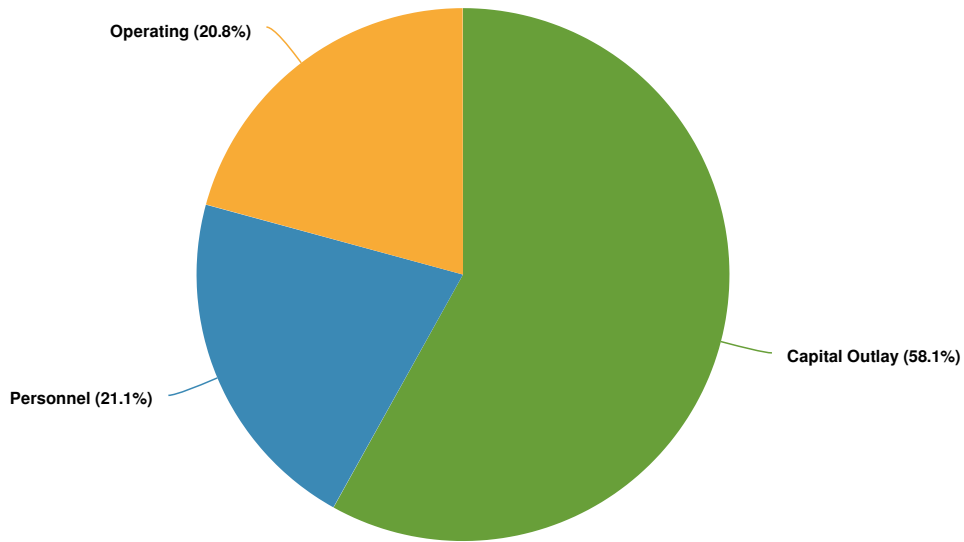
Budgeted and Historical 2025 Revenues by Source



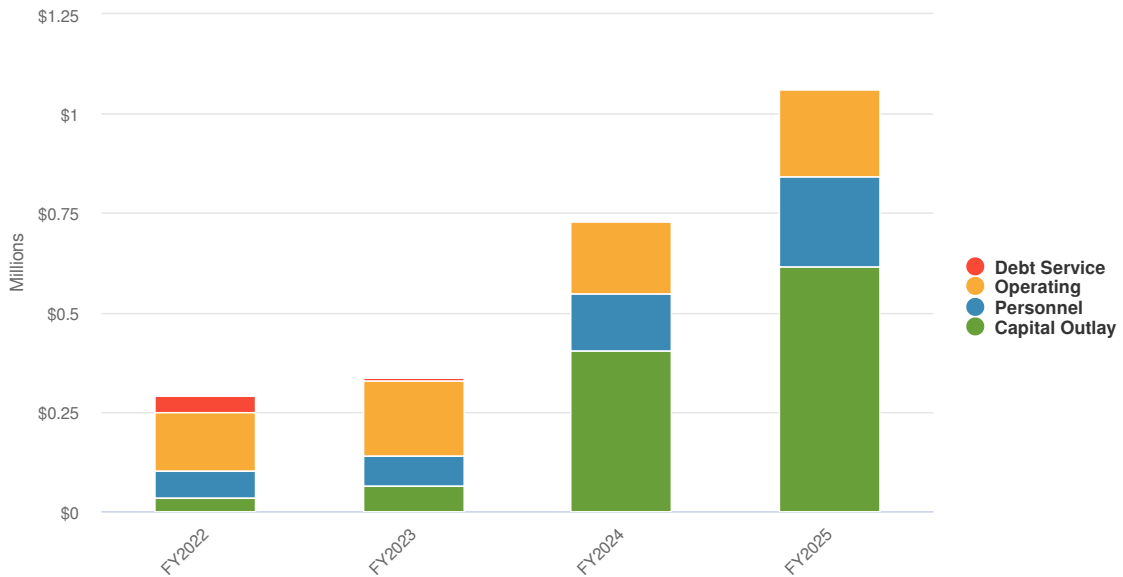
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$400,000.00	\$400,000.00	0%
Parking Authority	\$109,870.00	\$0.00	-100%
Admissions & Concessions	\$15,000.00	\$10,000.00	-33.3%
Rents And Royalties	\$52,000.00	\$179,870.00	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



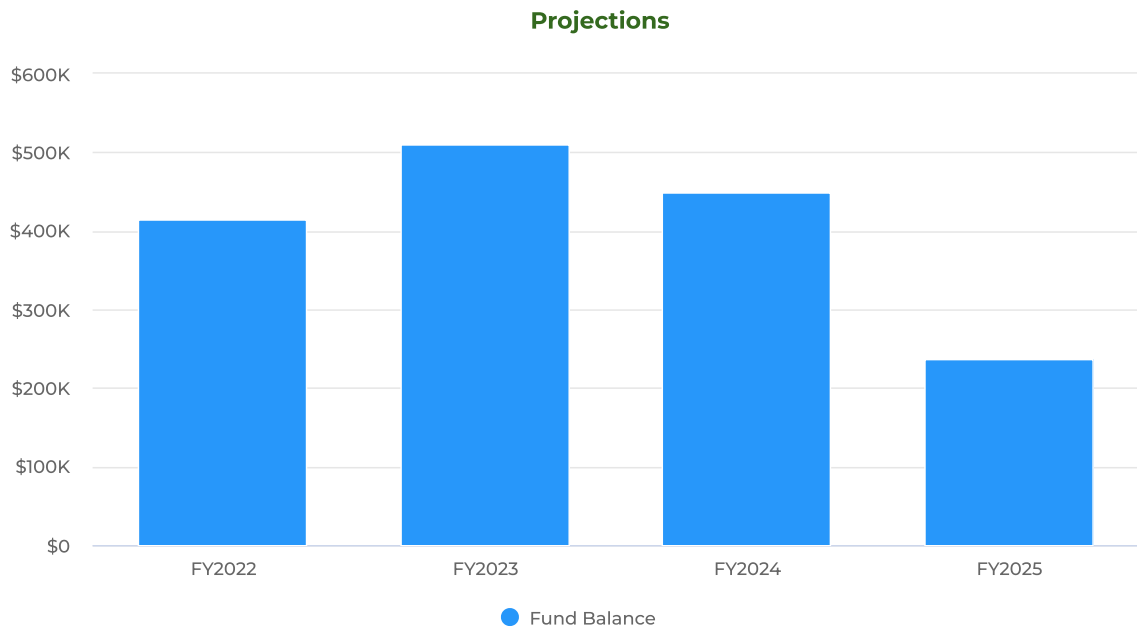
Budgeted and Historical Expenditures by Expense Type



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.

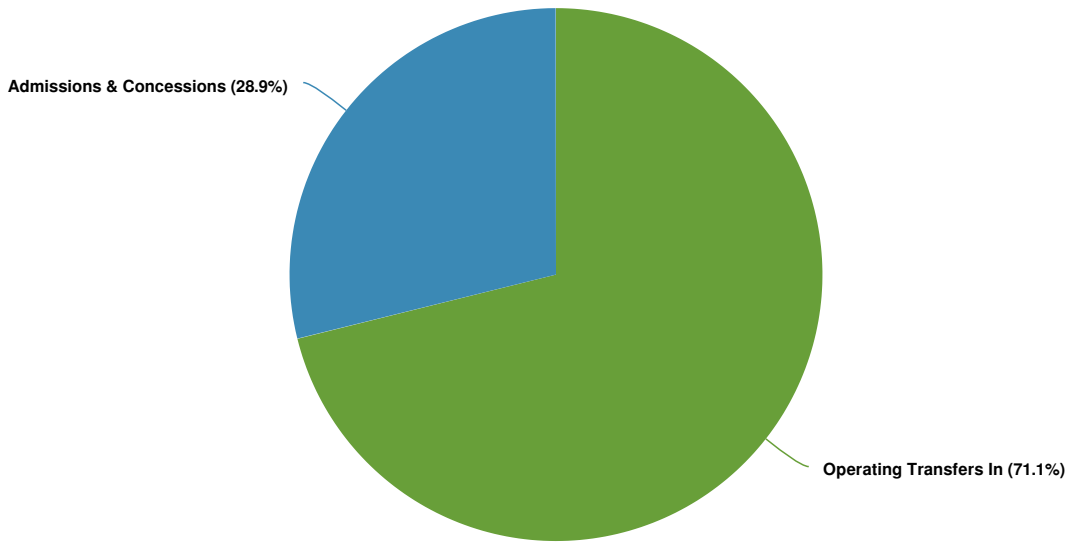
Summary

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.

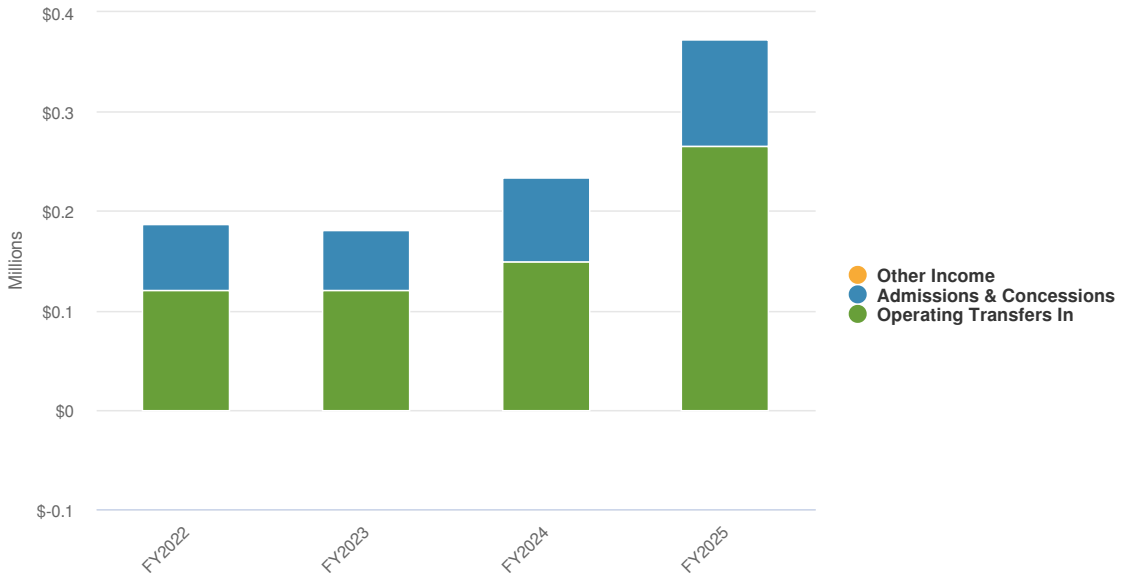


Revenues by Source

Projected 2025 Revenues by Source



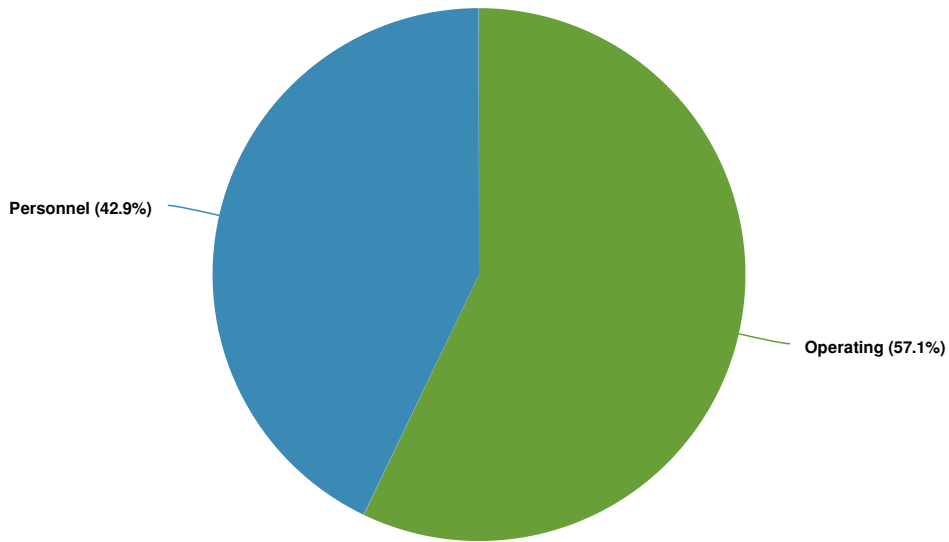
Budgeted and Historical 2025 Revenues by Source



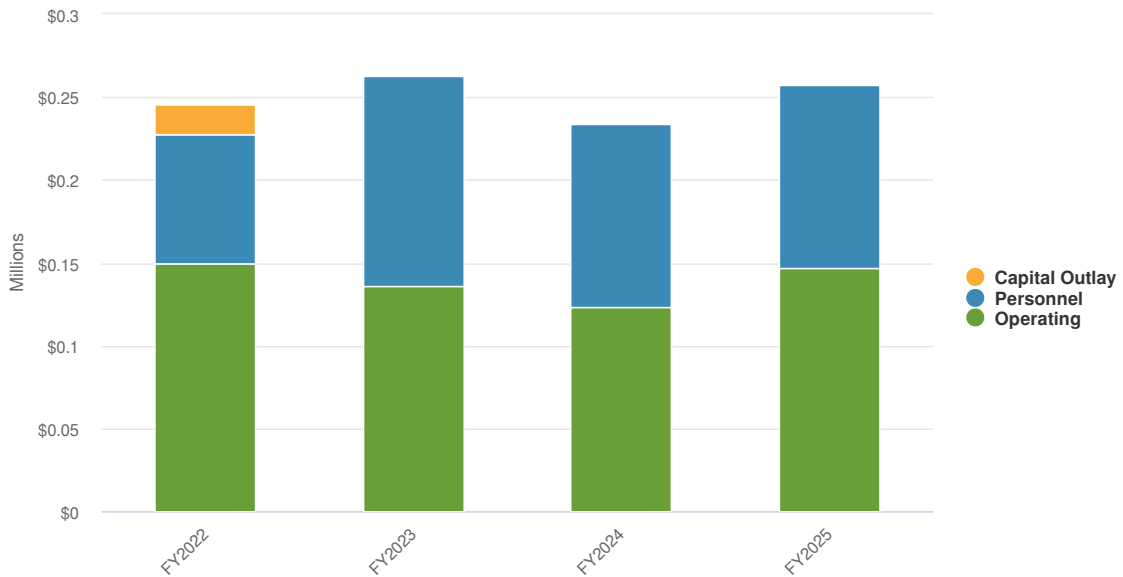
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$84,500.00	\$107,500.00	27.2%
Operating Transfers In	\$150,000.00	\$265,000.00	76.7%
Total Revenue Source:	\$234,500.00	\$372,500.00	58.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

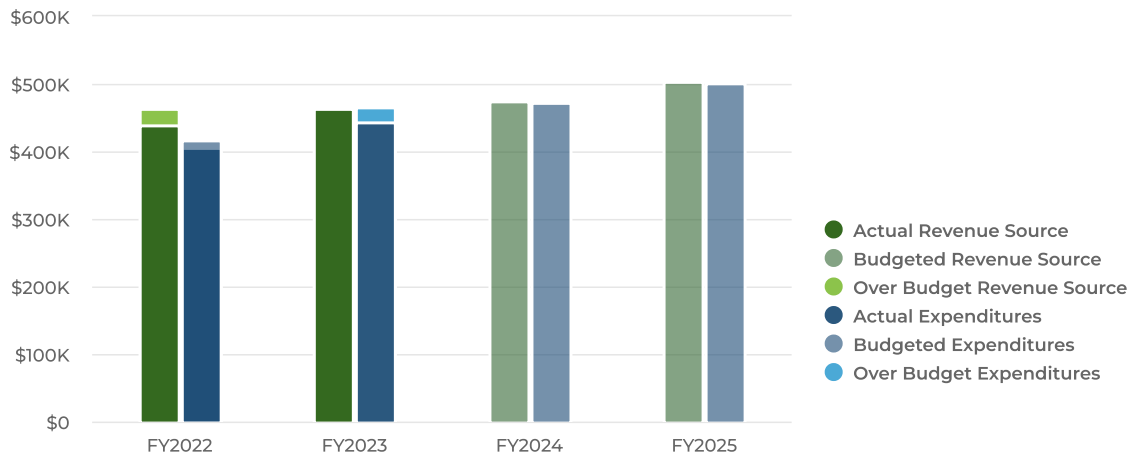


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$110,251.00	\$110,251.00	0%
Operating	\$123,600.00	\$146,900.00	18.9%

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

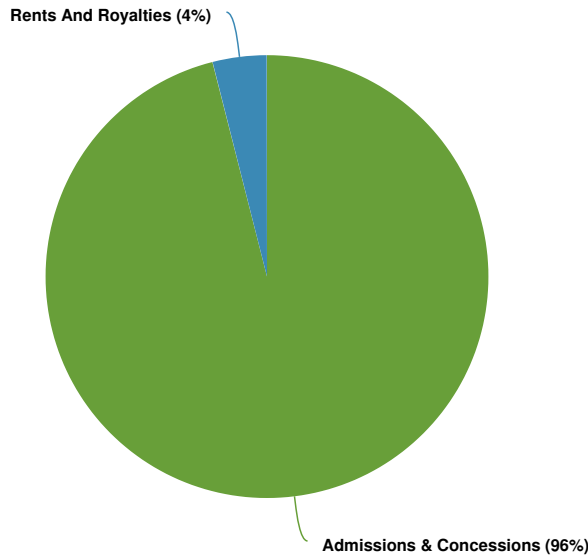
Summary

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.

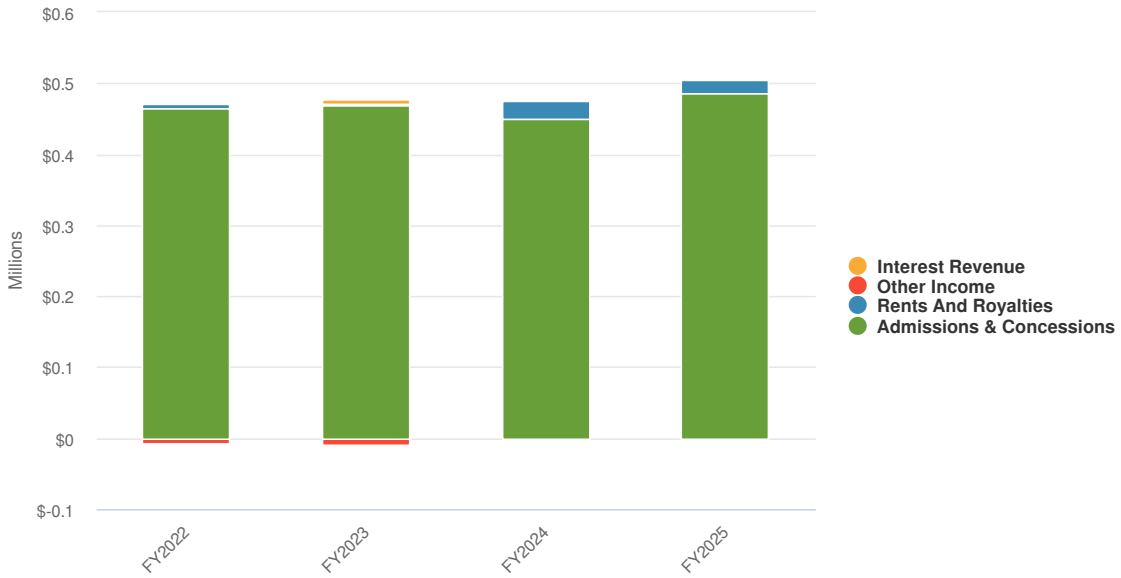


Revenues by Source

Projected 2025 Revenues by Source



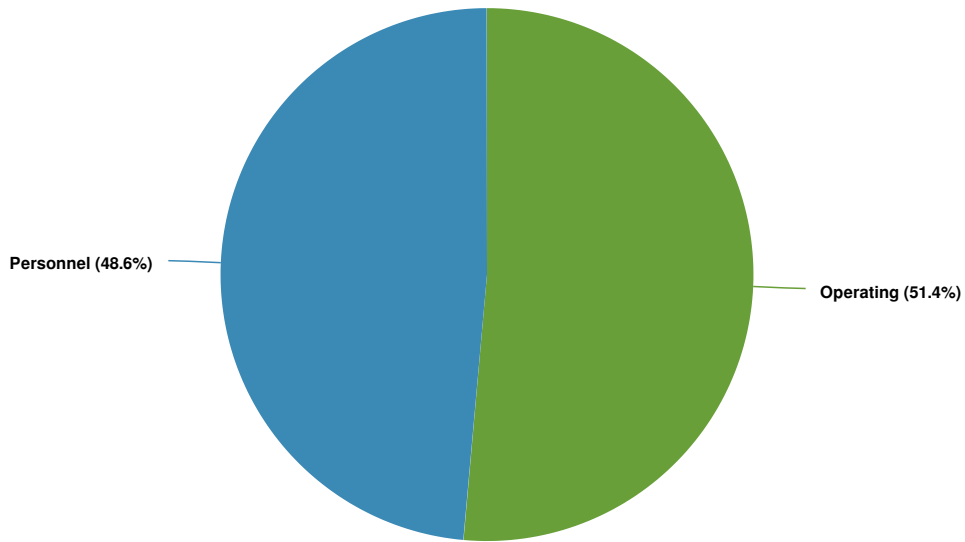
Budgeted and Historical 2025 Revenues by Source



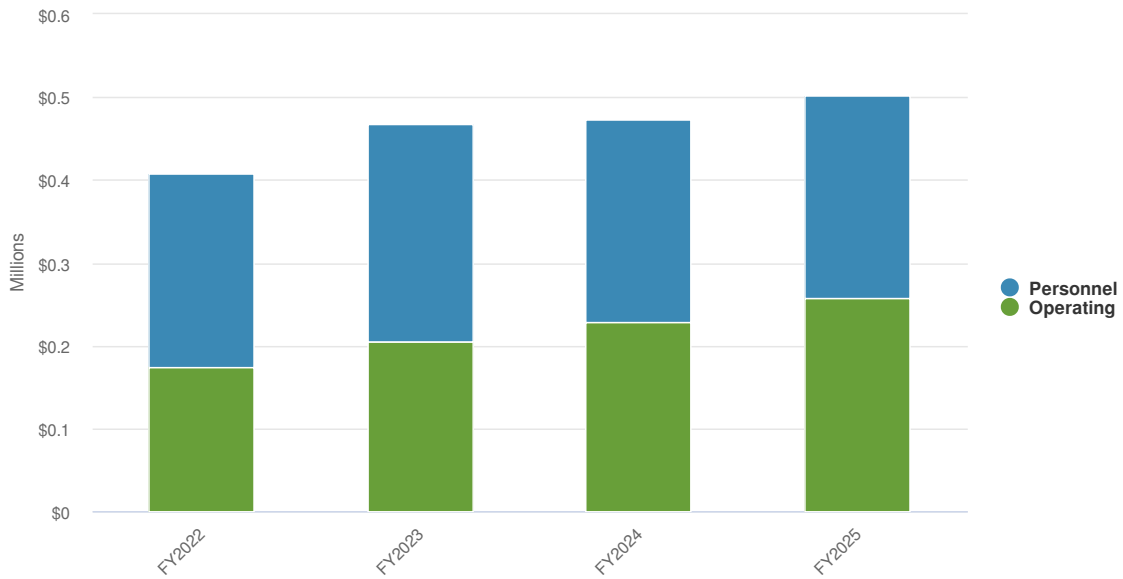
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$450,000.00	\$485,000.00	7.8%
Rents And Royalties	\$25,000.00	\$20,000.00	-20%
Total Revenue Source:	\$475,000.00	\$505,000.00	6.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



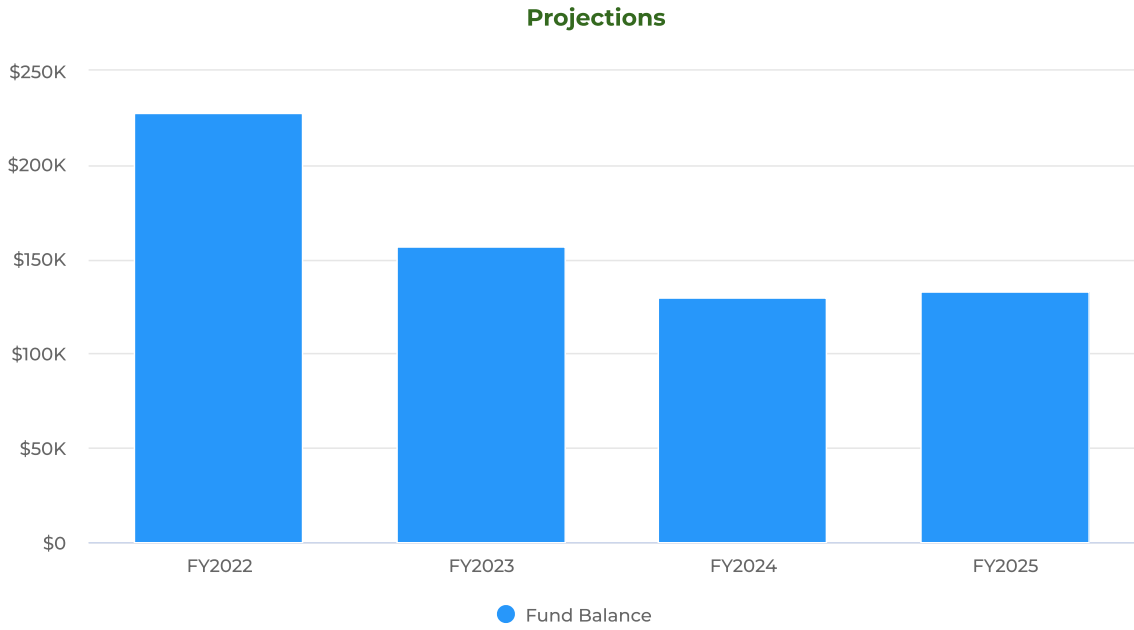
Budgeted and Historical Expenditures by Expense Type



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





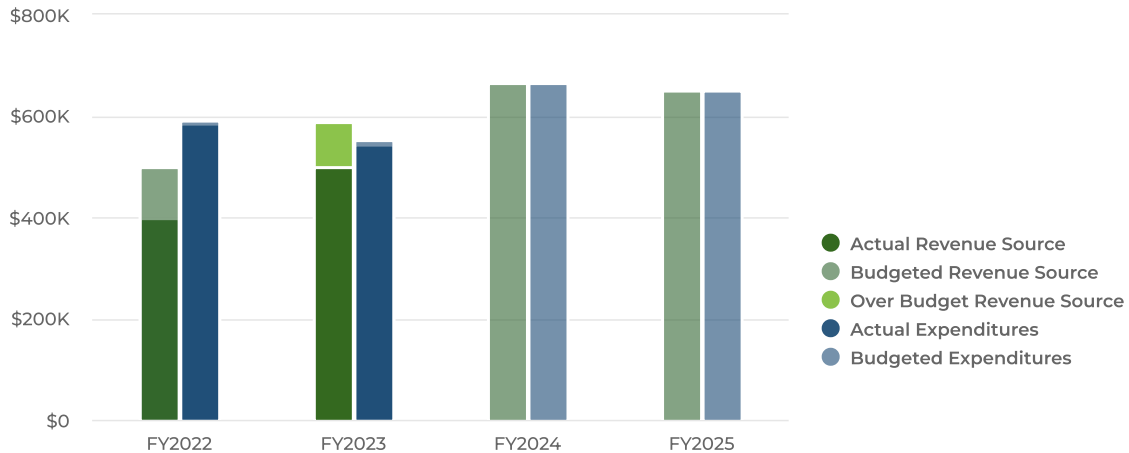
Swim And Fitness Center

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.

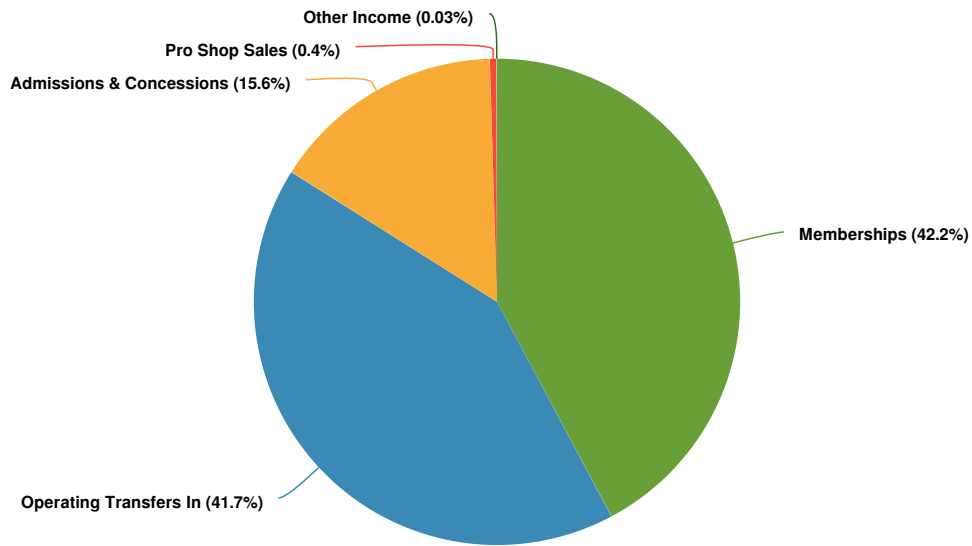
Summary

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.

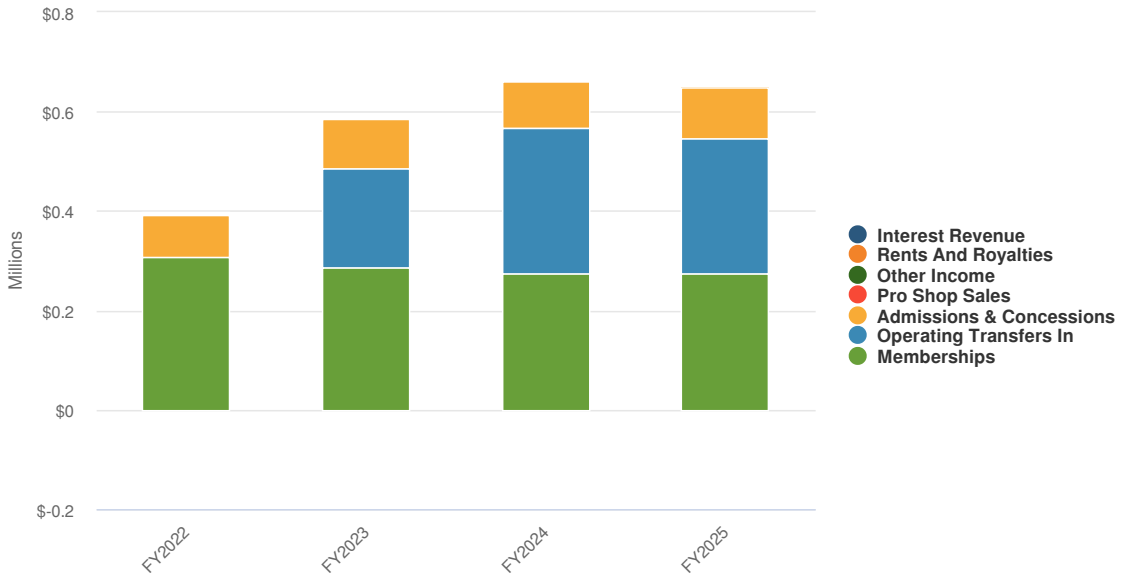


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

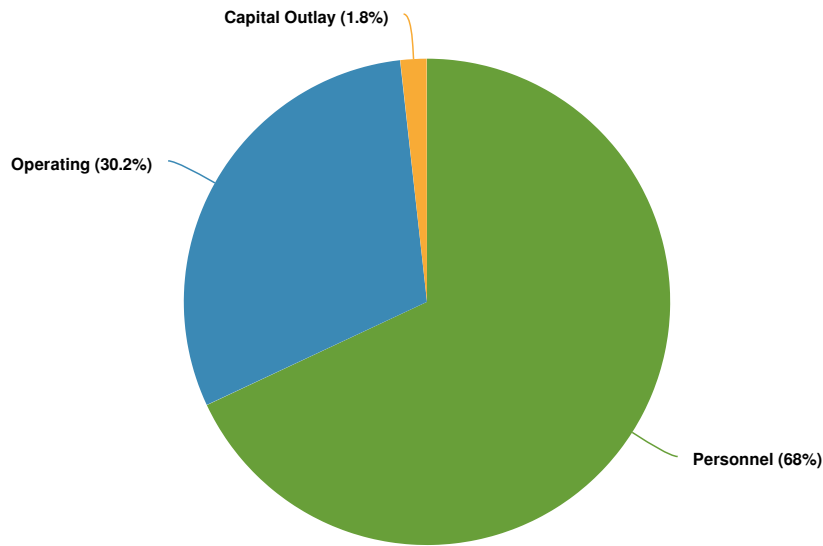


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$96,500.00	\$101,500.00	5.2%
Pro Shop Sales	\$2,800.00	\$2,800.00	0%
Memberships	\$275,000.00	\$275,000.00	0%
Other Income	\$200.00	\$200.00	0%

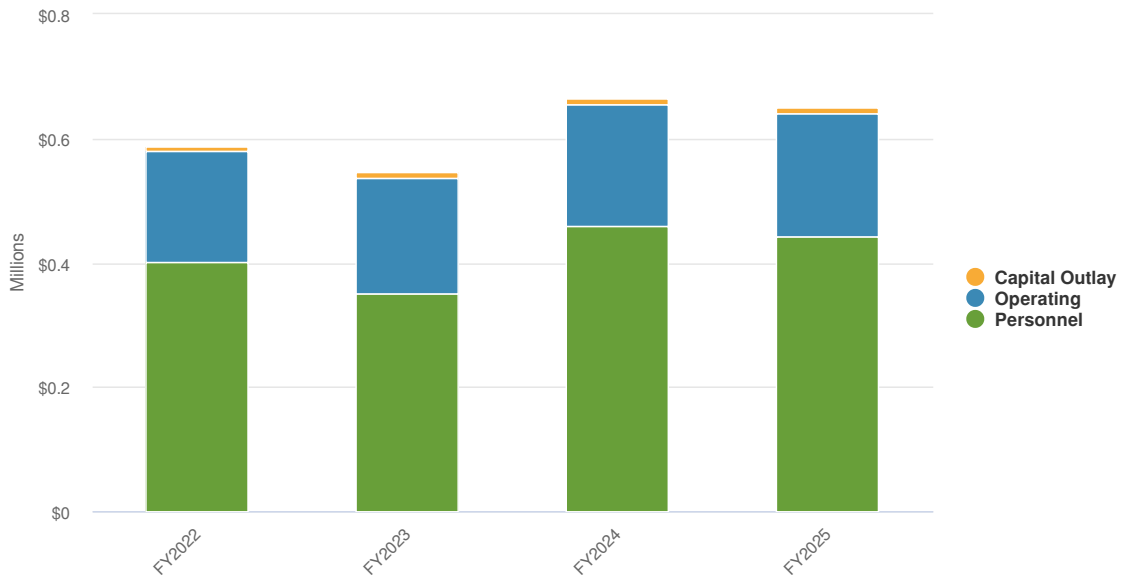
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating Transfers In	\$291,000.00	\$272,000.00	-6.5%
Total Revenue Source:	\$665,500.00	\$651,500.00	-2.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

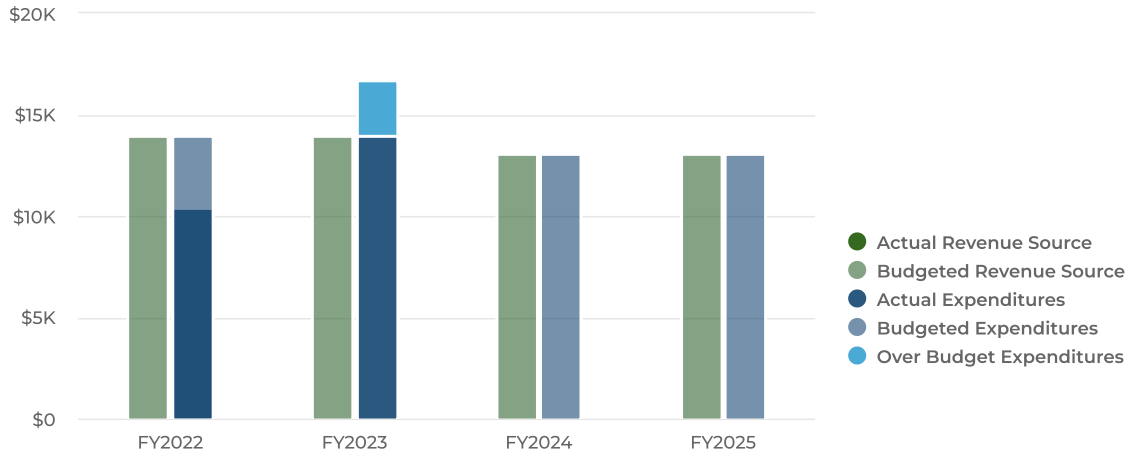


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$458,739.15	\$443,000.00	-3.4%
Operating	\$195,165.00	\$196,715.00	0.8%

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%

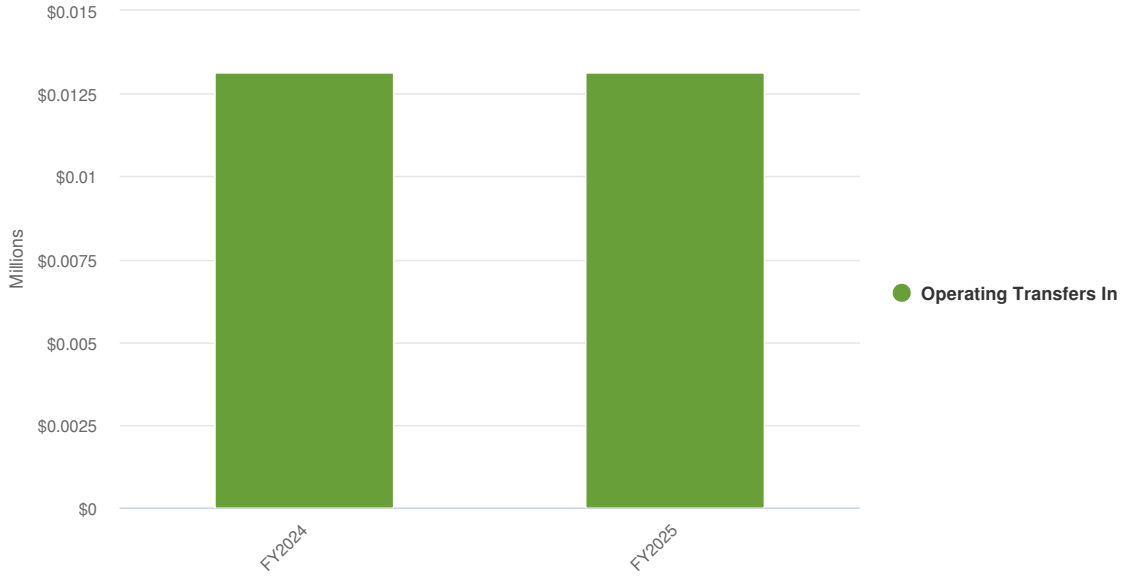
Summary

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

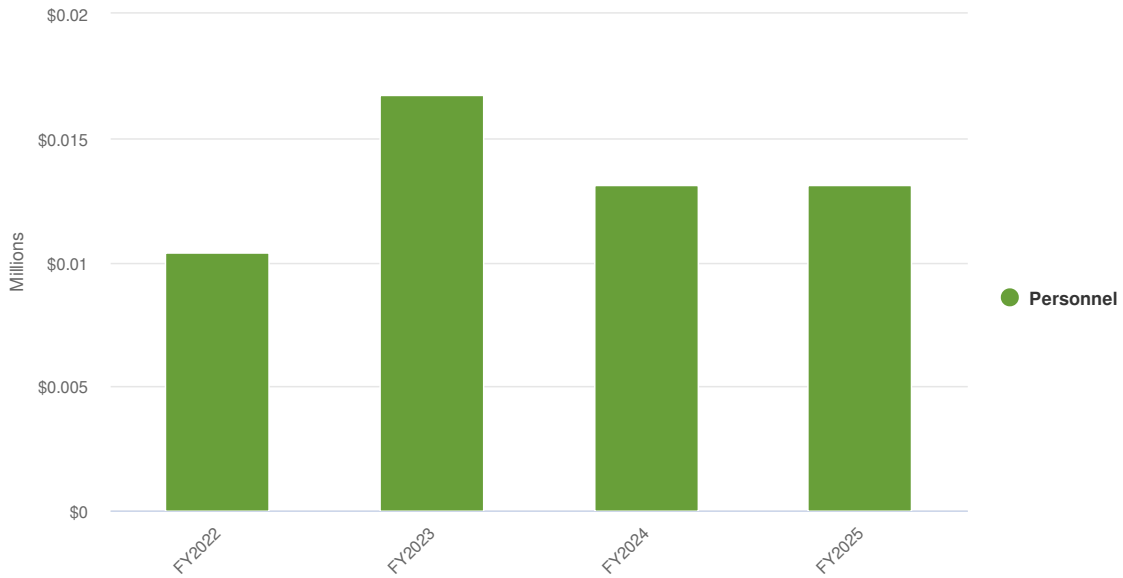
Budgeted and Historical 2025 Revenues by Source



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.

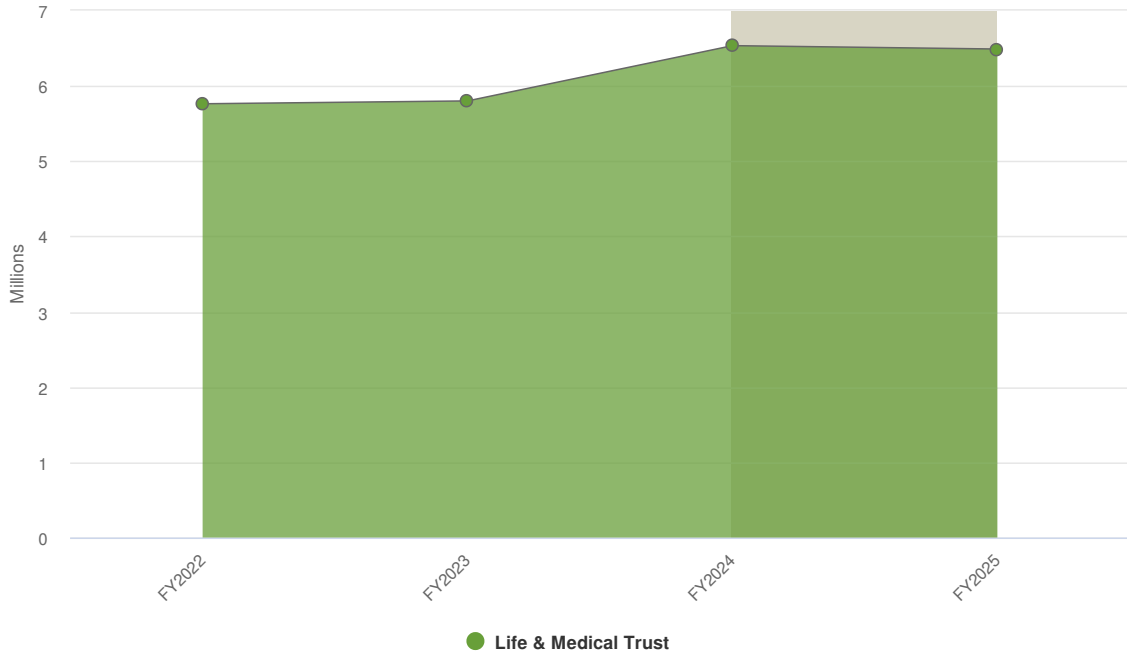
Summary

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

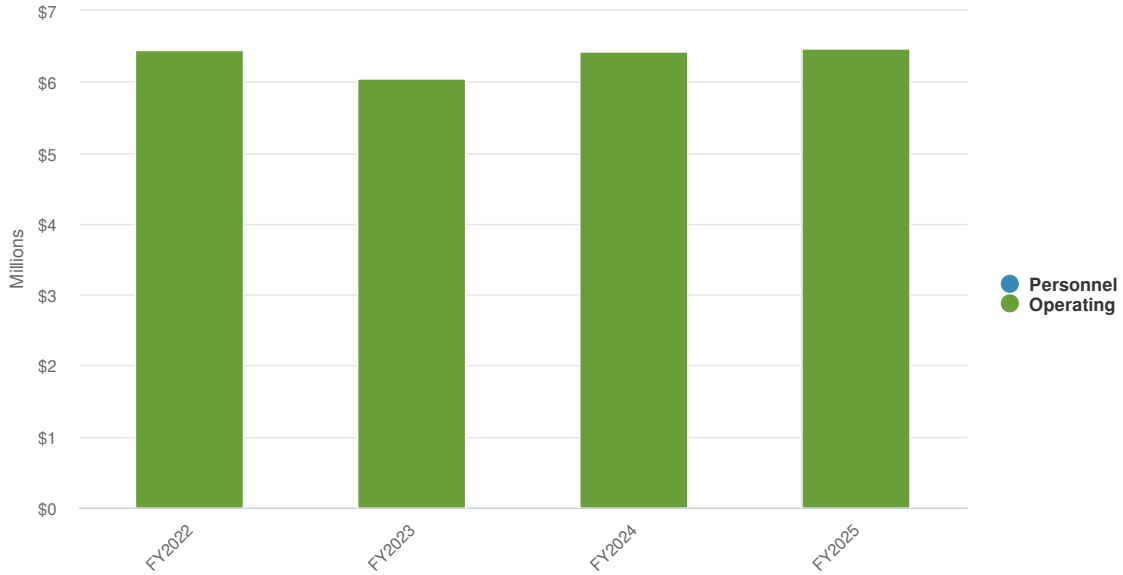


Grey background indicates budgeted figures.

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%

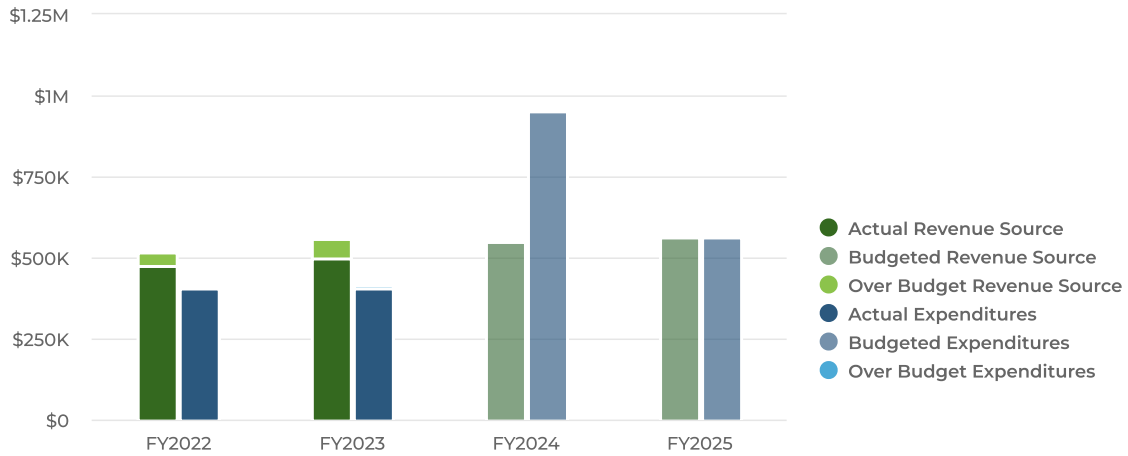


Employee Benefits-Health

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%

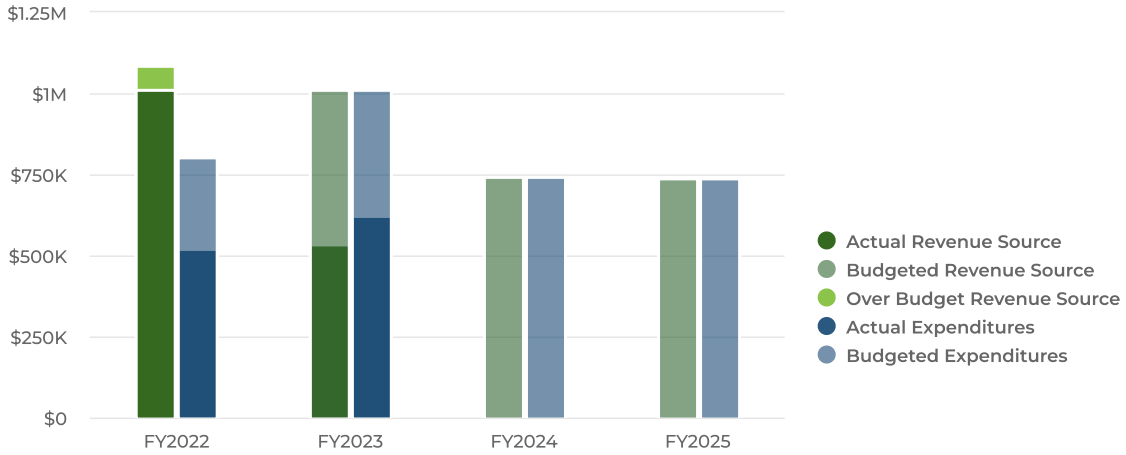
Expenditures by Expense Type

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%

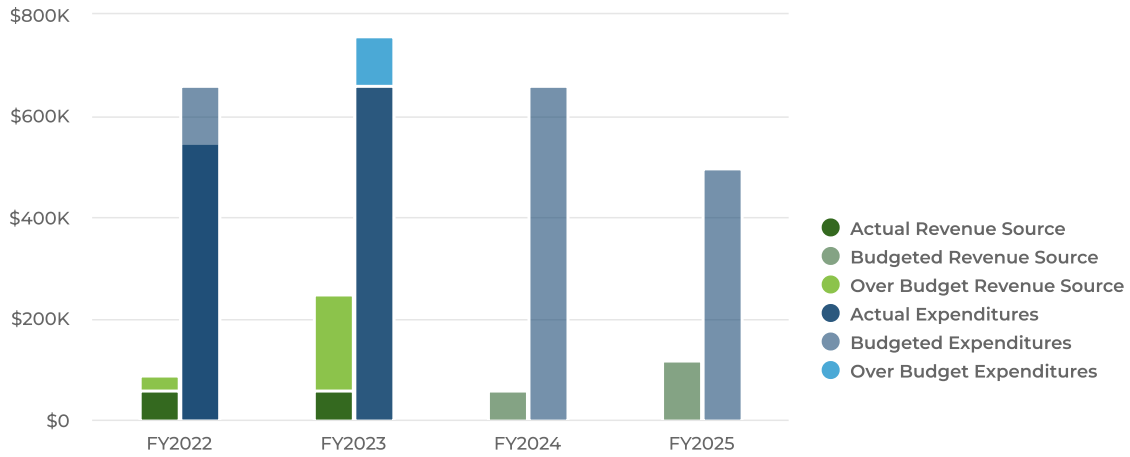


2014 Sewer Rehabilitation

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%

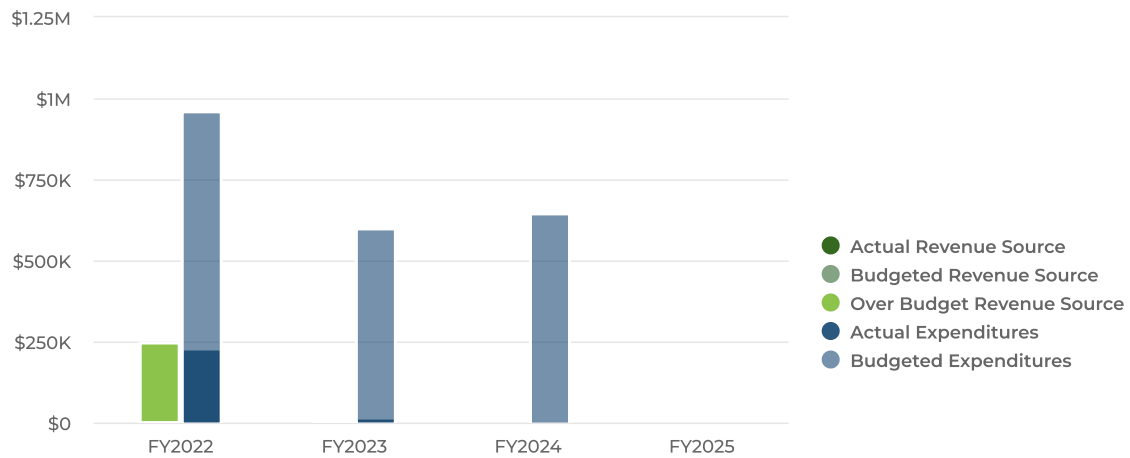


2014 Capital Improvements

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%

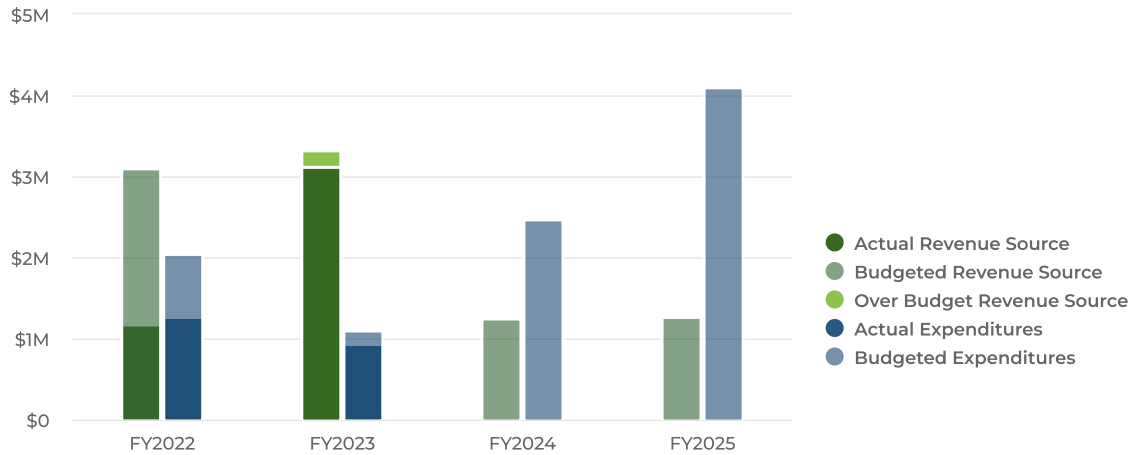


2019 Capital Improvements

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%

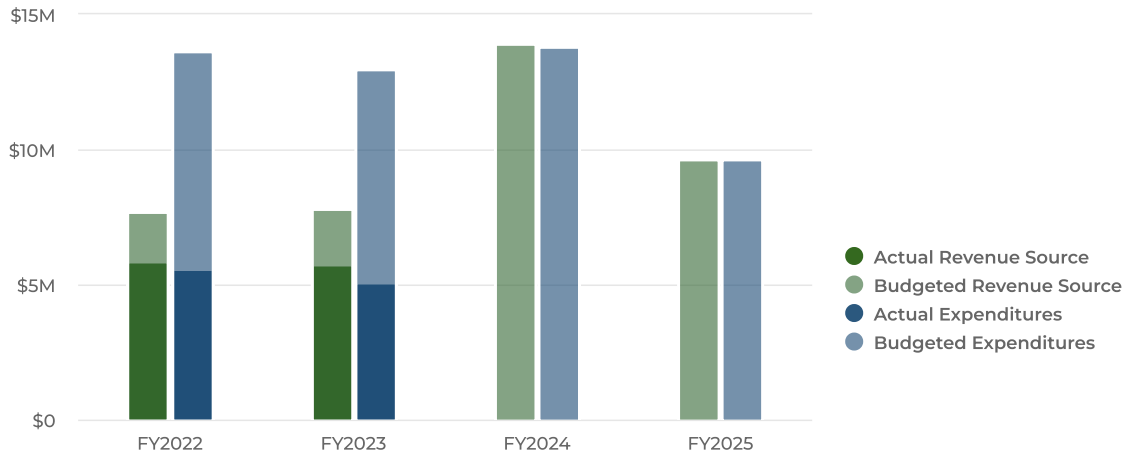


2019 Street Improvements

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

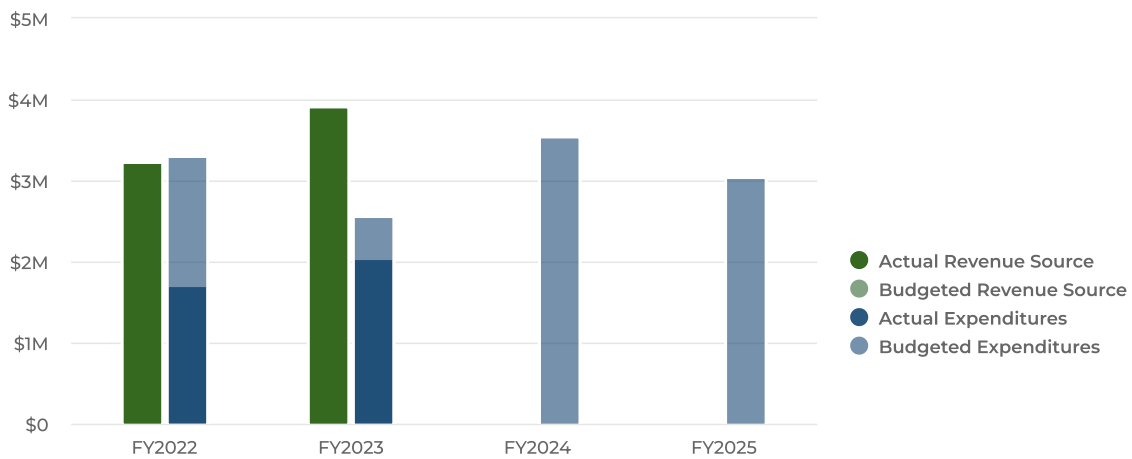
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$9,500,000.00	\$5,265,000.00	-44.6%
Transfers	\$4,347,528.00	\$4,397,600.00	1.2%
Total Expense Objects:	\$13,847,528.00	\$9,662,600.00	-30.2%



American Rescue Fund

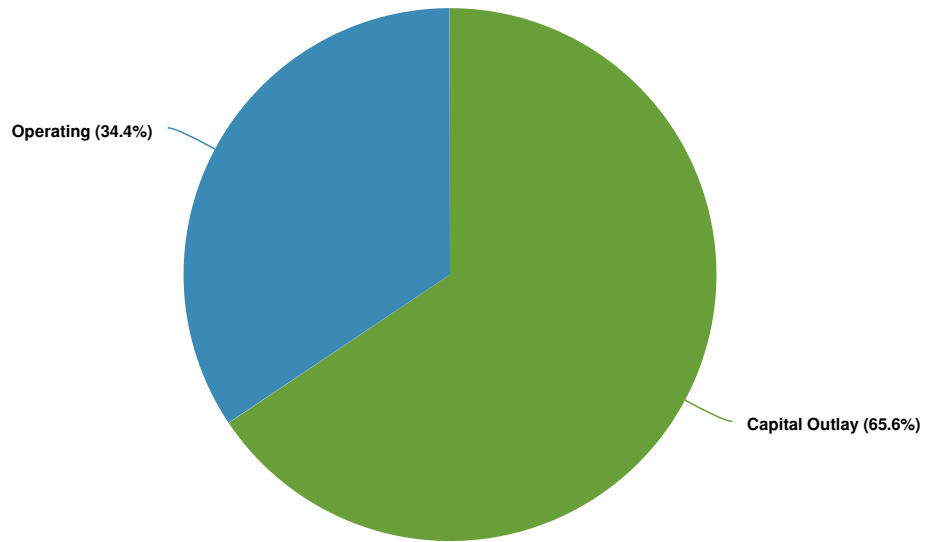
The American Rescue Plan Act (ARPA) established the Local Fiscal Recovery Fund. The Coronavirus State and Local Fiscal Recovery Fund provides money to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. Every county and municipality 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

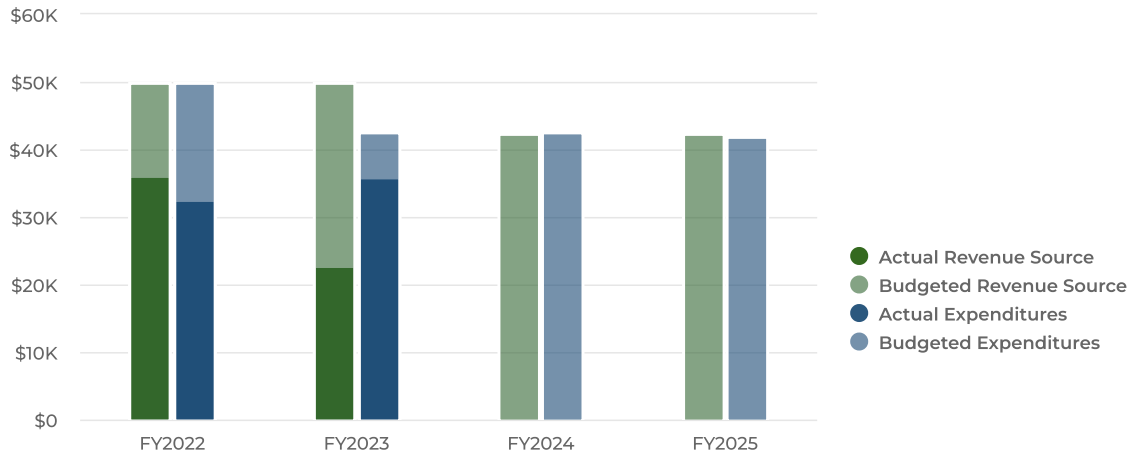


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$0.00	\$1,050,000.00	N/A
Capital Outlay	\$3,554,932.10	\$2,003,950.61	-43.6%
Total Expense Objects:	\$3,554,932.10	\$3,053,950.61	-14.1%

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

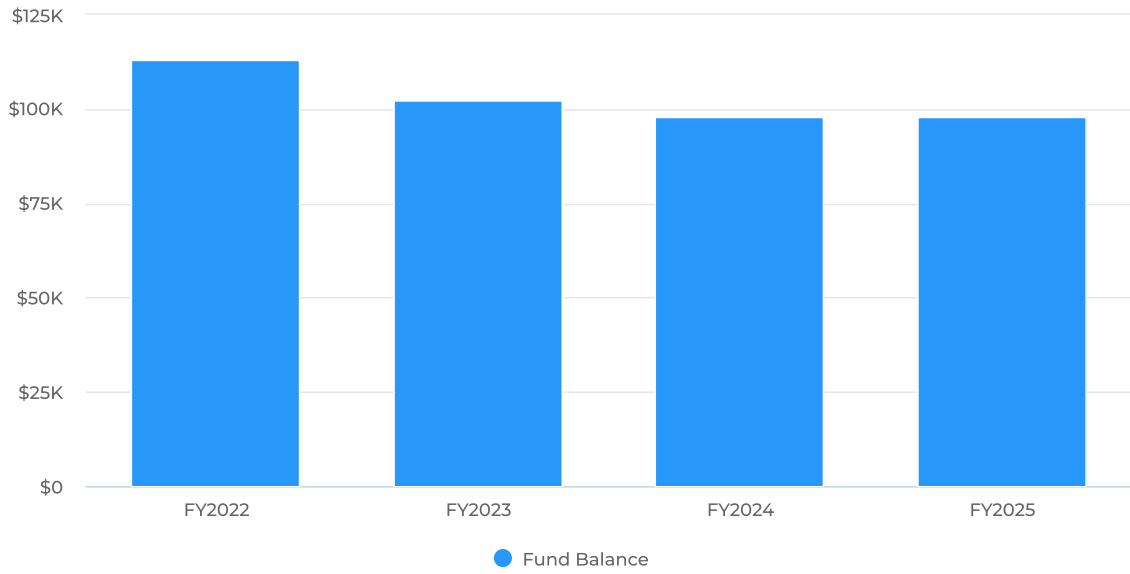
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Other Income	\$22,500.00	\$22,500.00	0%
Operating Transfers In	\$20,000.00	\$20,000.00	0%
Total Revenue Source:	\$42,500.00	\$42,500.00	0%

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

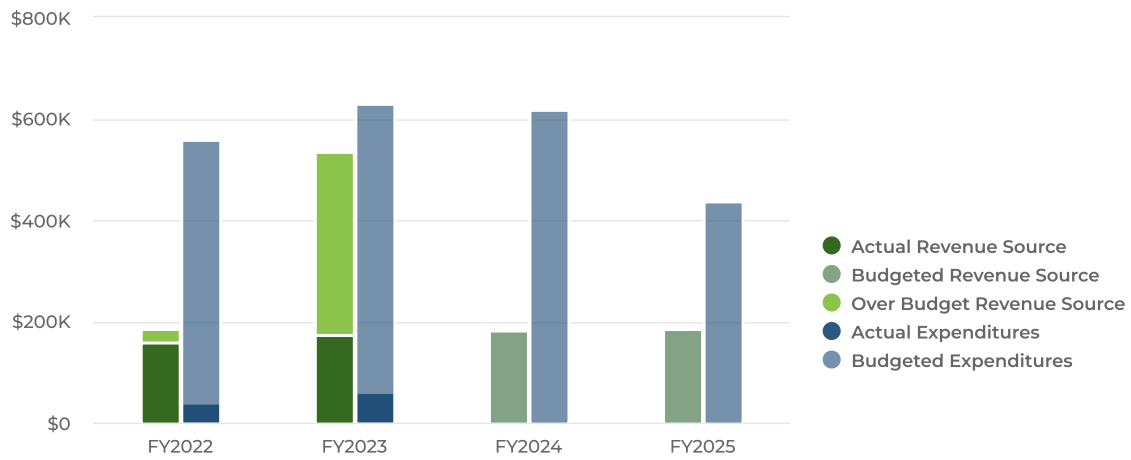
Projections





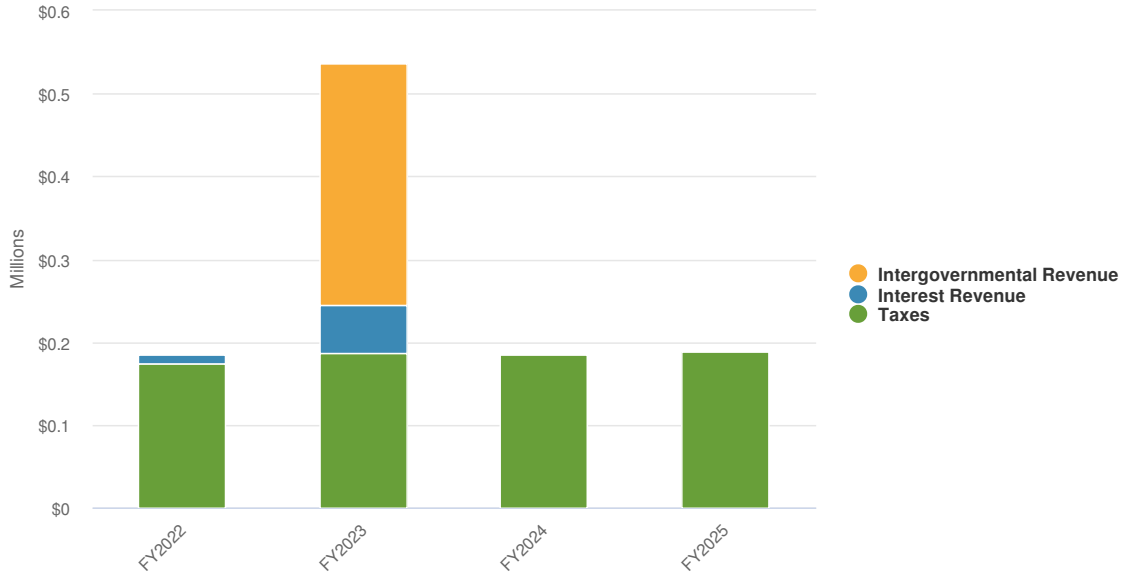
Summary

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

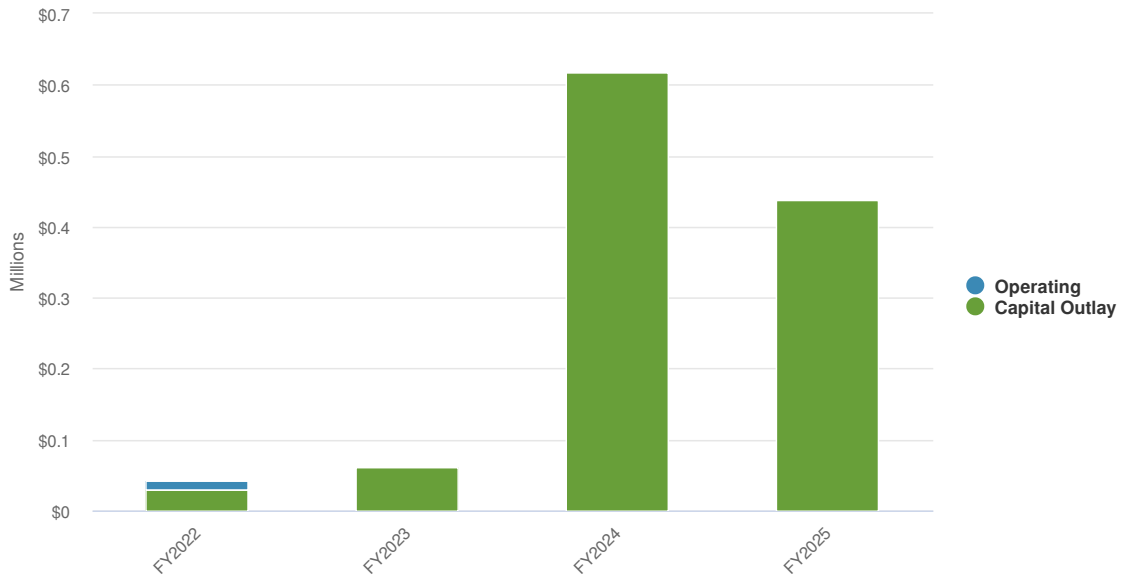
Budgeted and Historical 2025 Revenues by Source



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



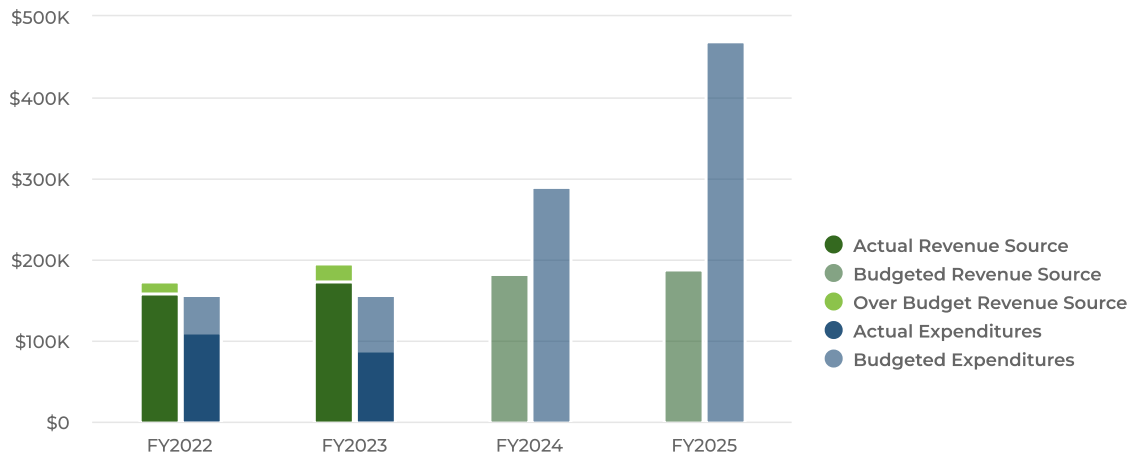
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$879.00	\$879.00	0%
Capital Outlay	\$616,902.00	\$436,902.00	-29.2%
Total Expense Objects:	\$617,781.00	\$437,781.00	-29.1%

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.

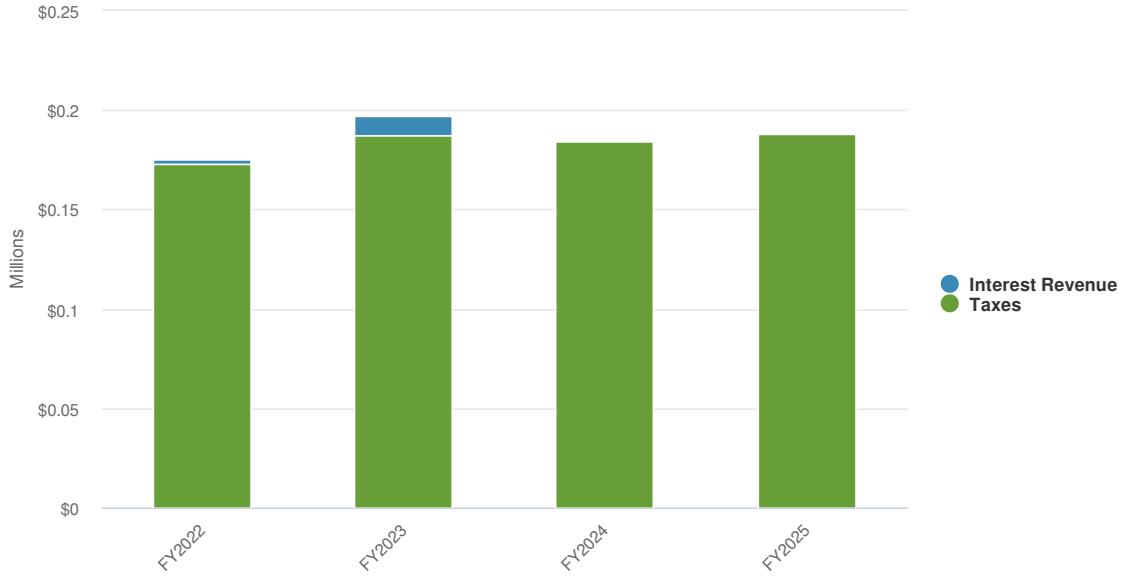
Summary

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

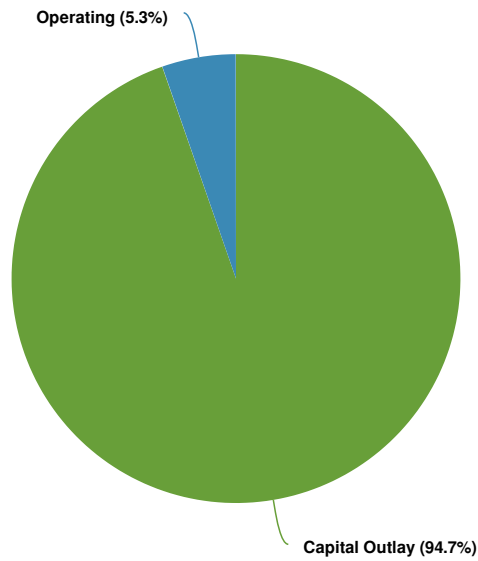
Budgeted and Historical 2025 Revenues by Source



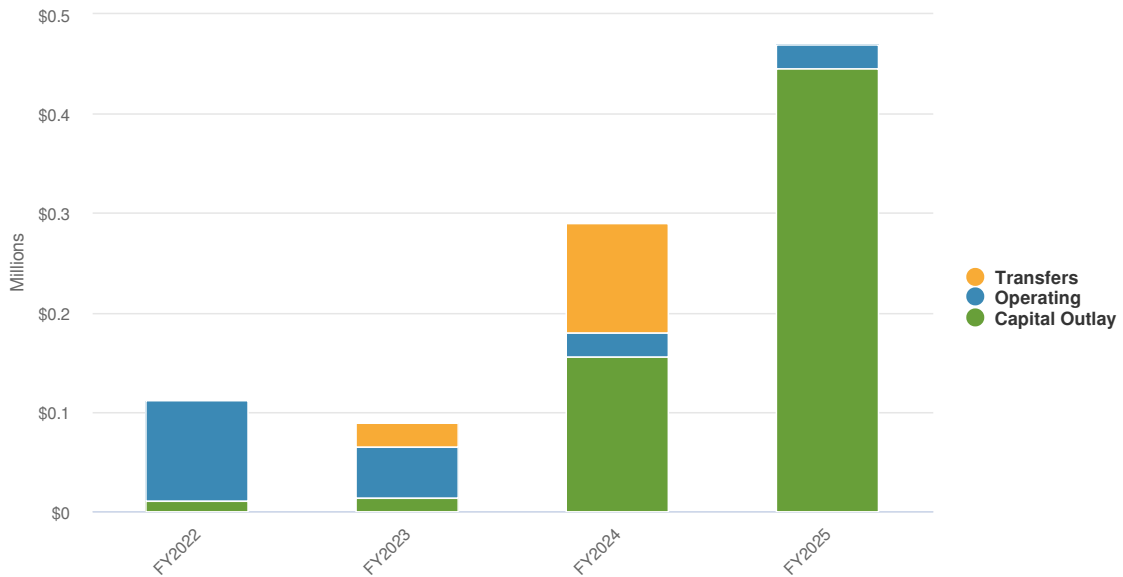
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$184,135.00	\$188,043.00	2.1%
Total Revenue Source:	\$184,135.00	\$188,043.00	2.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

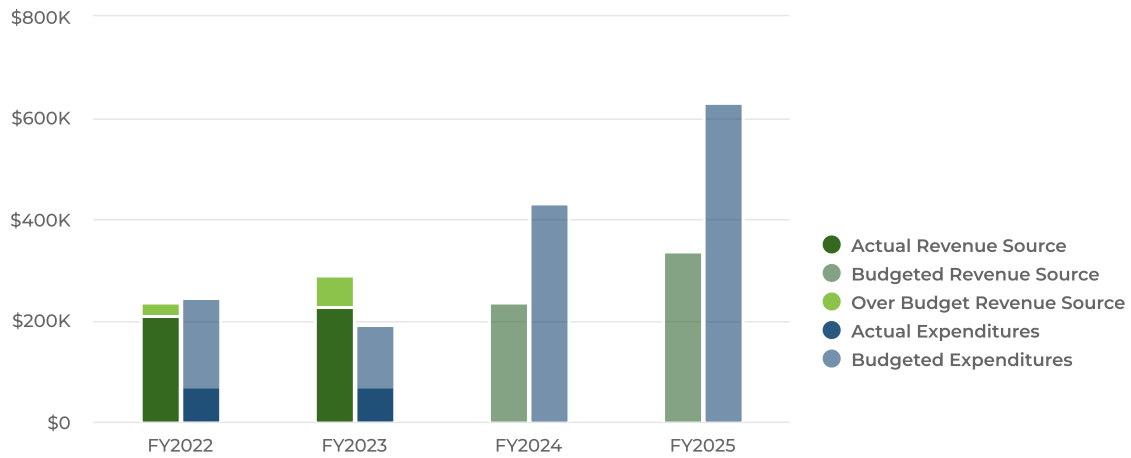


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$25,000.00	\$25,000.00	0%
Capital Outlay	\$155,000.00	\$445,000.00	187.1%

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%

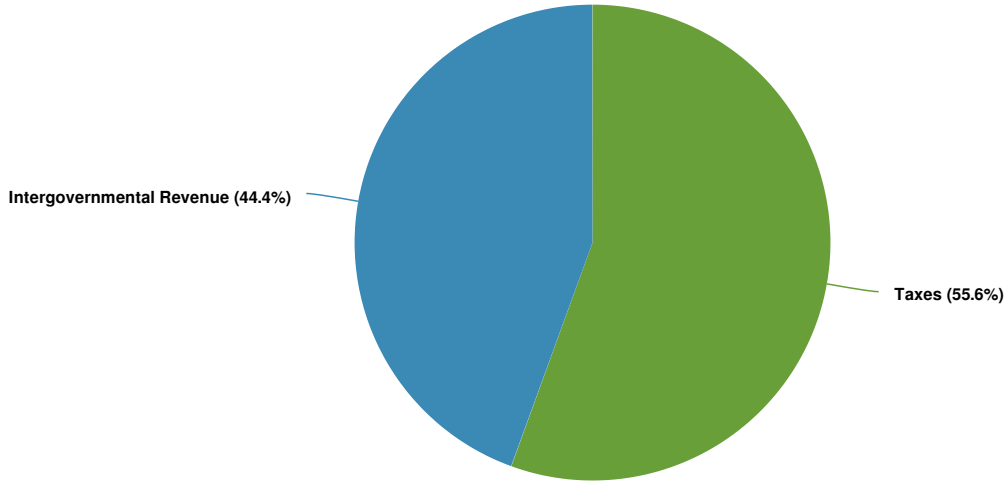
Summary

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

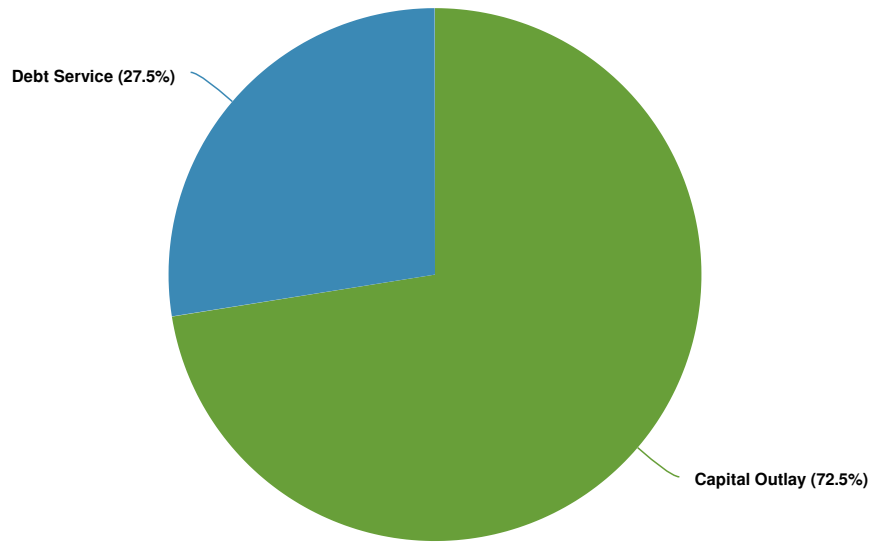
Projected 2025 Revenues by Source



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

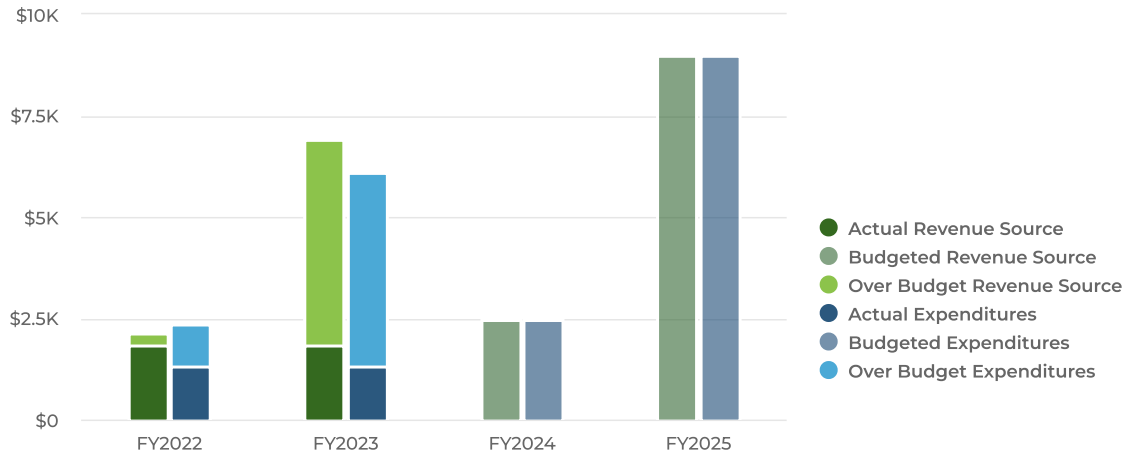
Budgeted Expenditures by Expense Type



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%

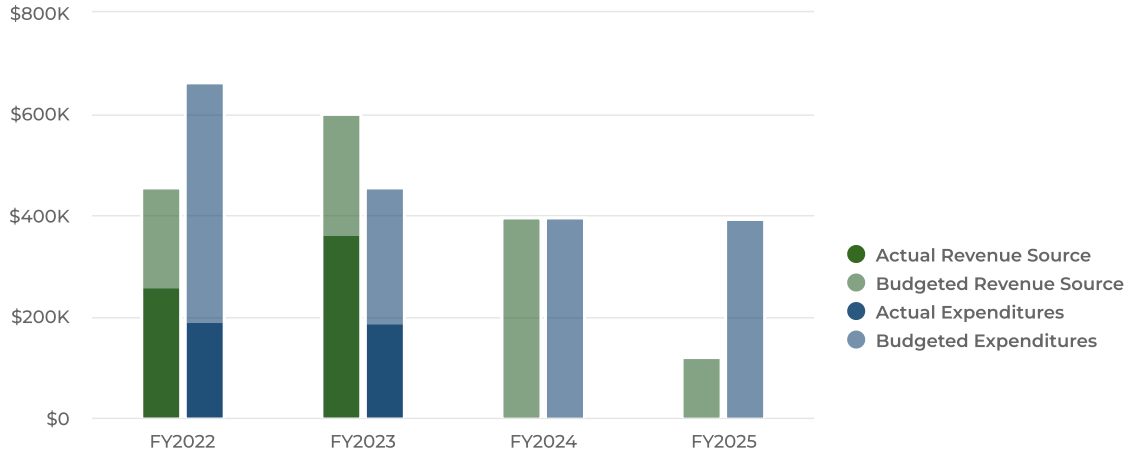


Community Development Block Grants

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.



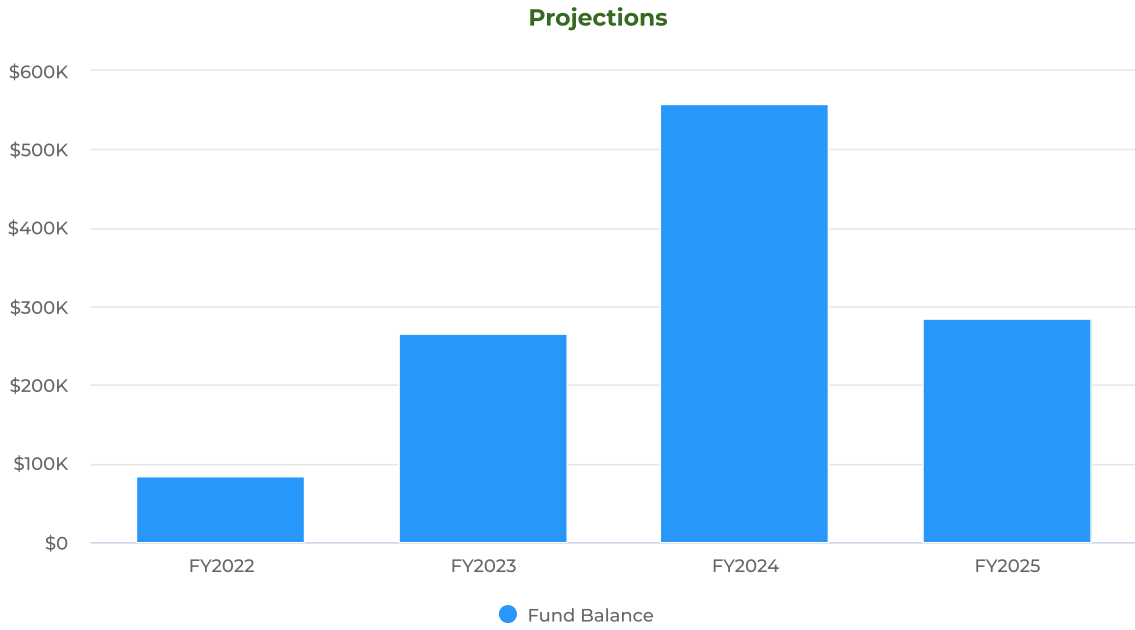
Revenues by Source

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%

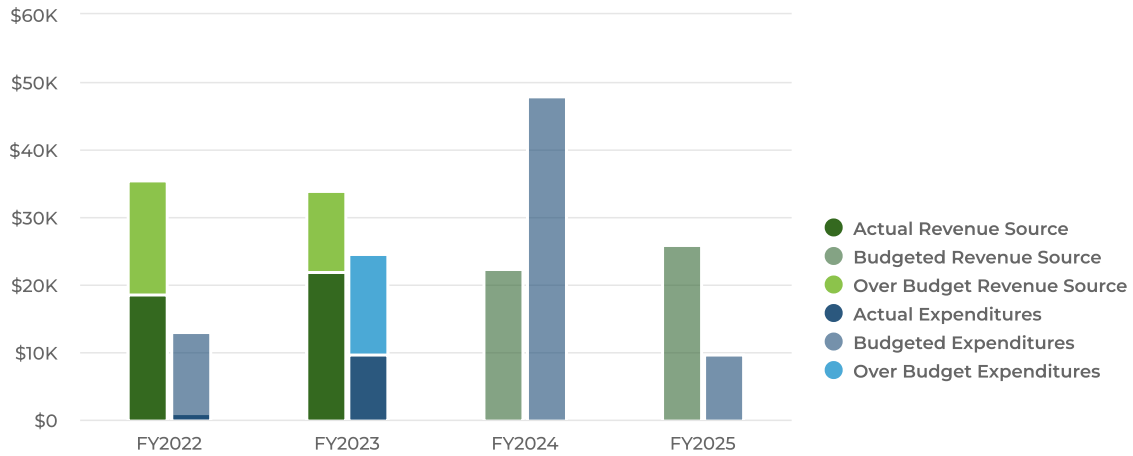
Fund Balance



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.

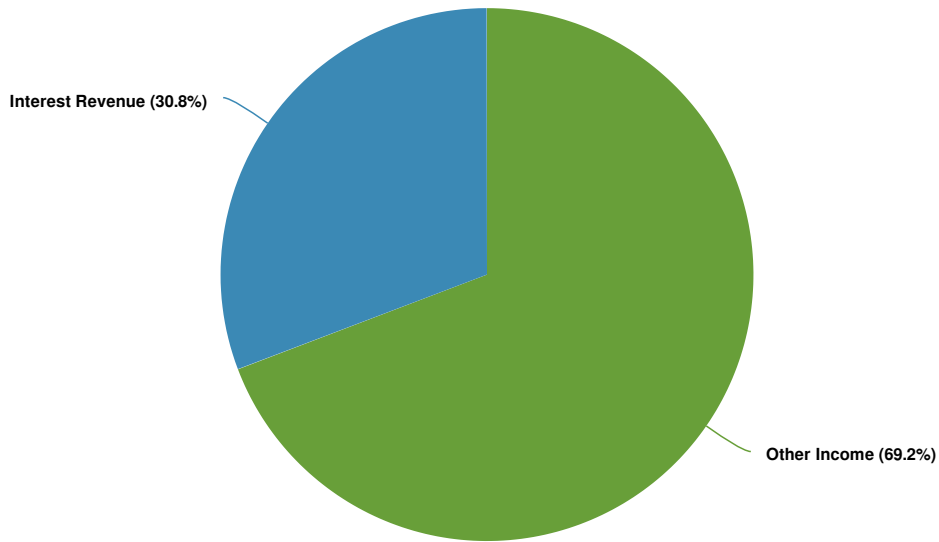
Summary

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.

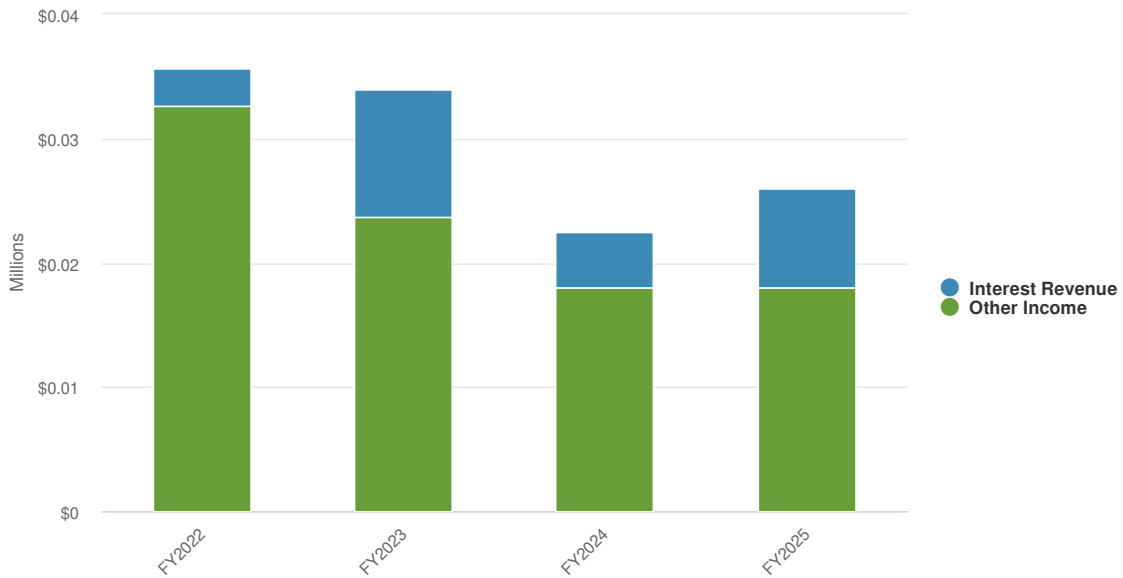


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



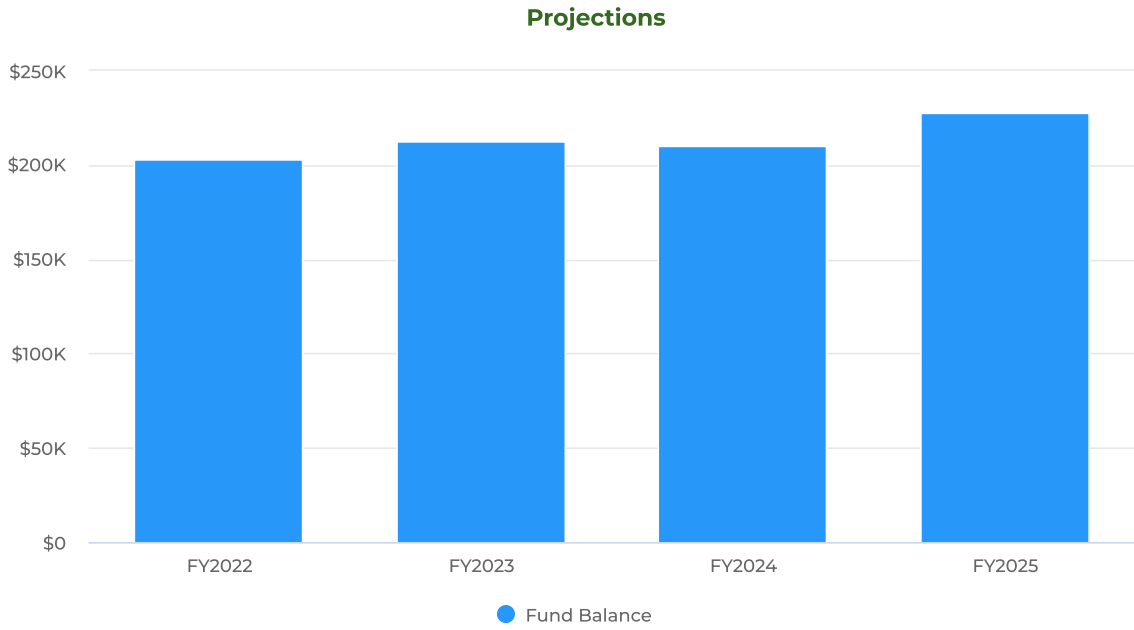
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Interest Revenue	\$4,500.00	\$8,000.00	77.8%
Other Income	\$18,000.00	\$18,000.00	0%
Total Revenue Source:	\$22,500.00	\$26,000.00	15.6%

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



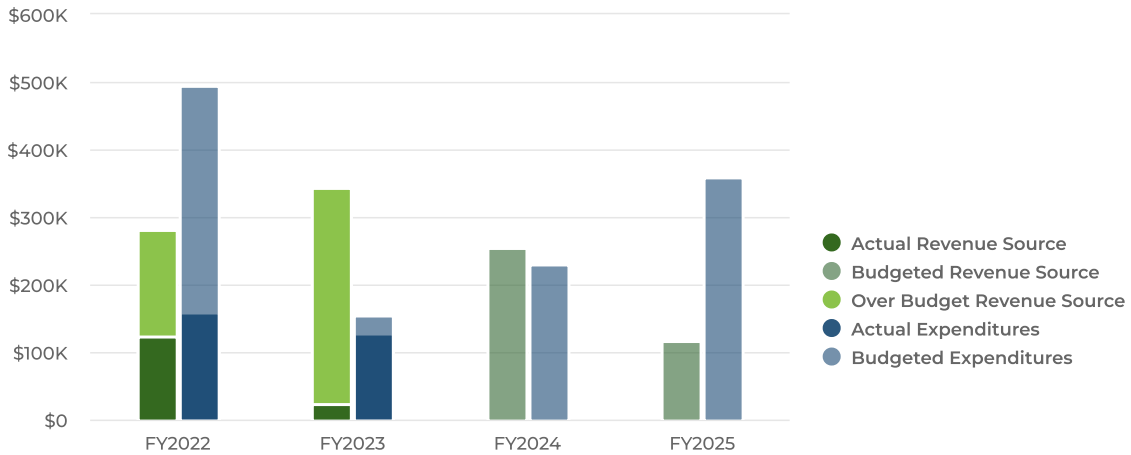


Community Clean Up

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.

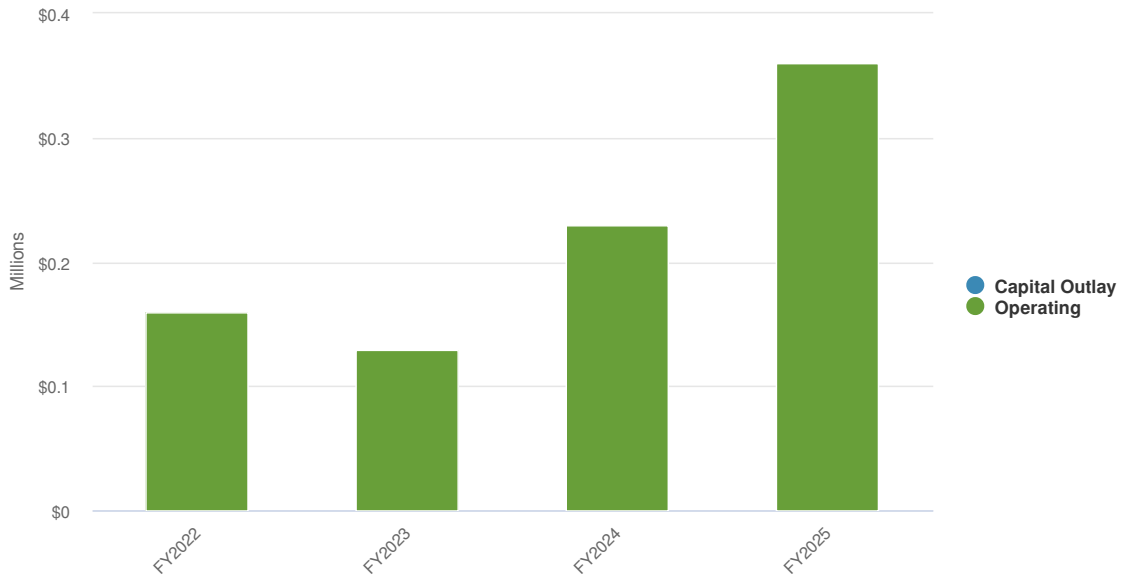


Revenues by Source

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%

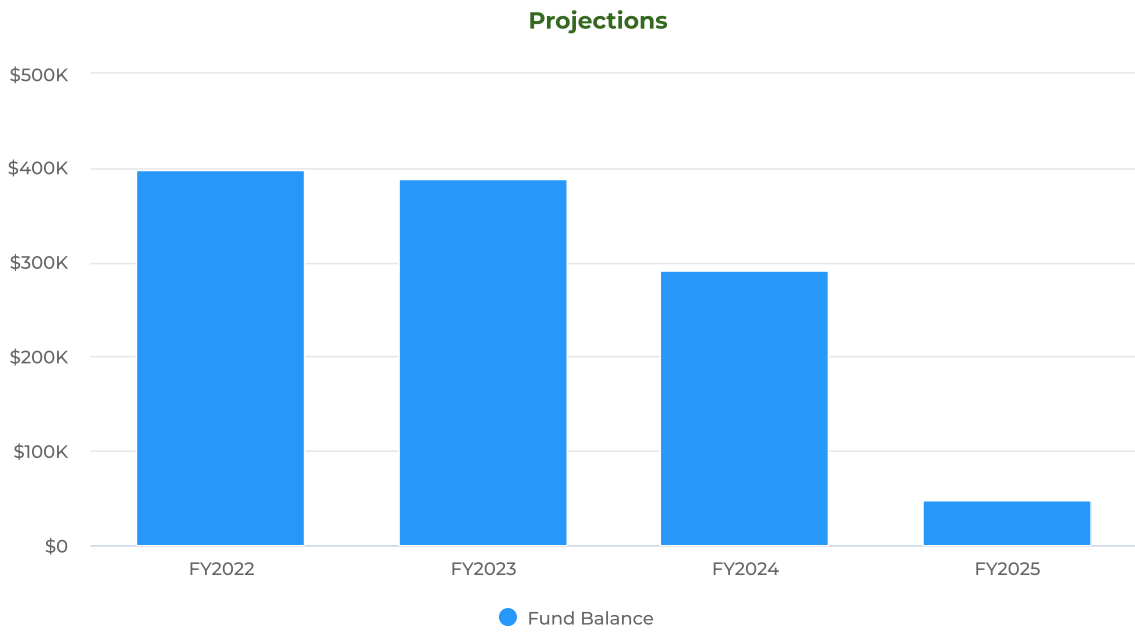
Expenditures by Expense Type

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



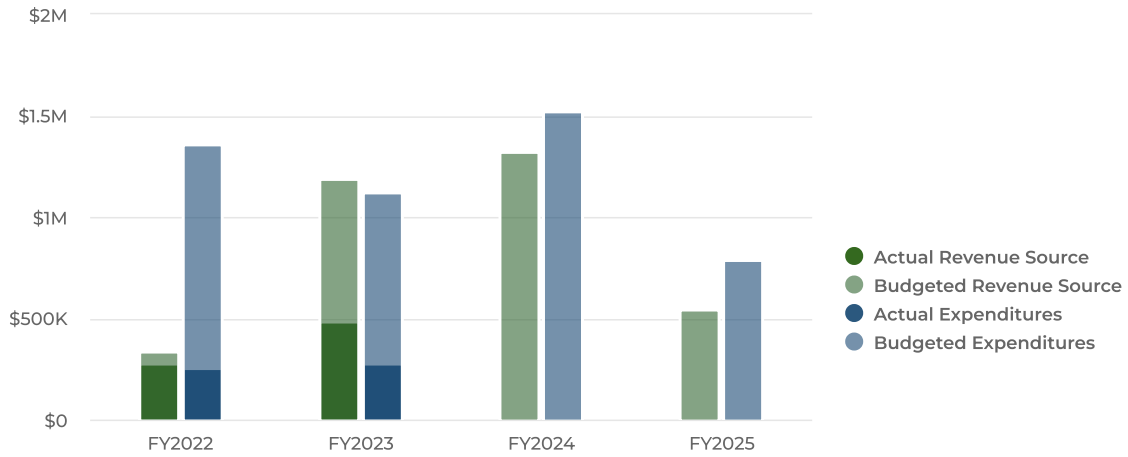


Community Development

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.

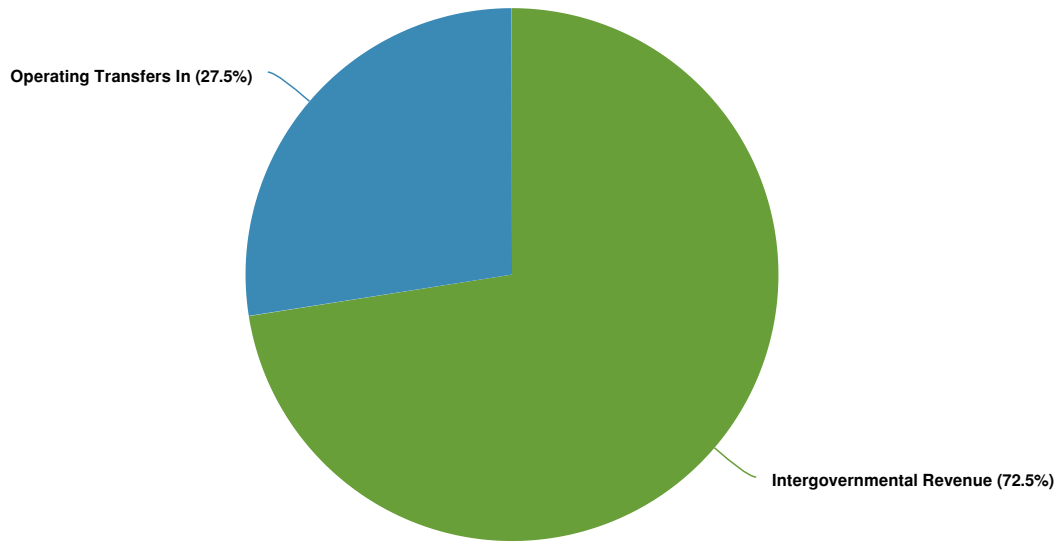
Summary

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.

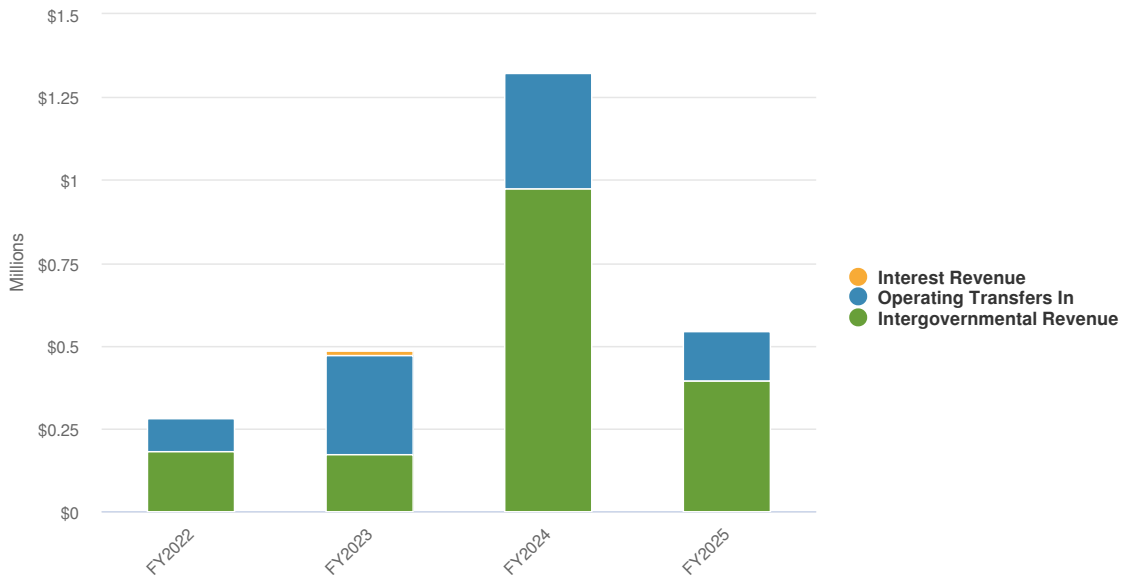


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

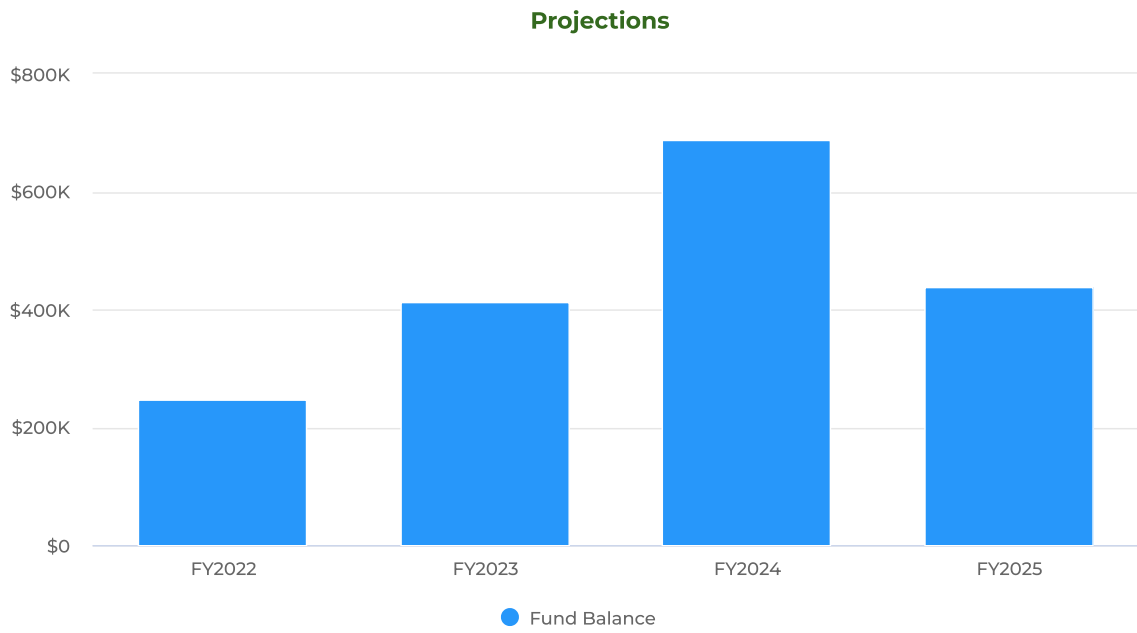


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$972,891.00	\$395,935.00	-59.3%
Operating Transfers In	\$350,000.00	\$150,000.00	-57.1%
Total Revenue Source:	\$1,322,891.00	\$545,935.00	-58.7%

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%

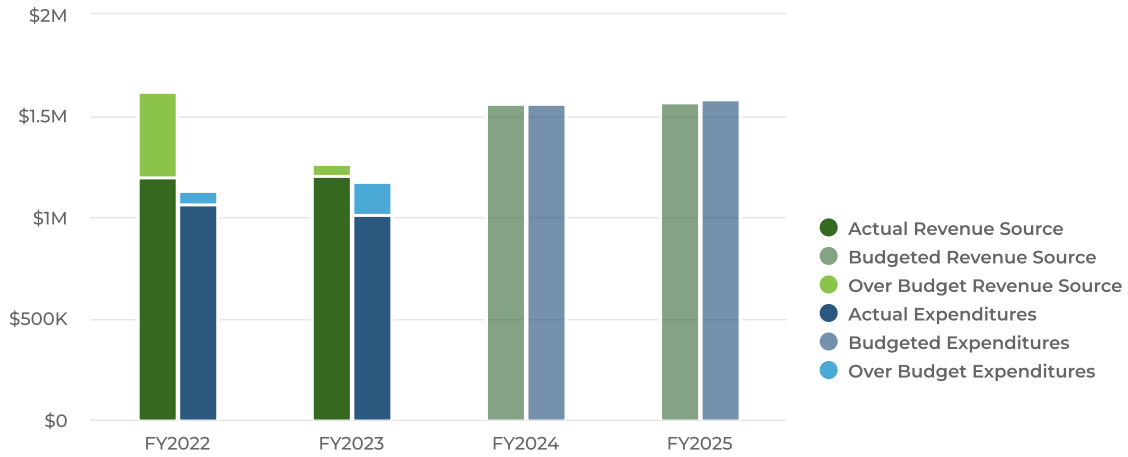
Fund Balance





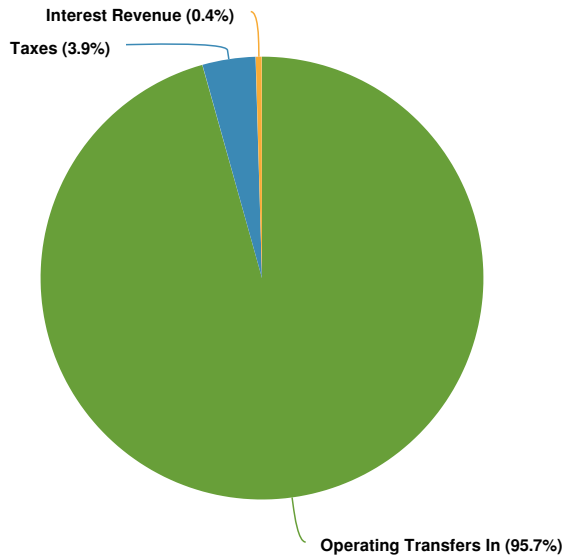
Summary

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.

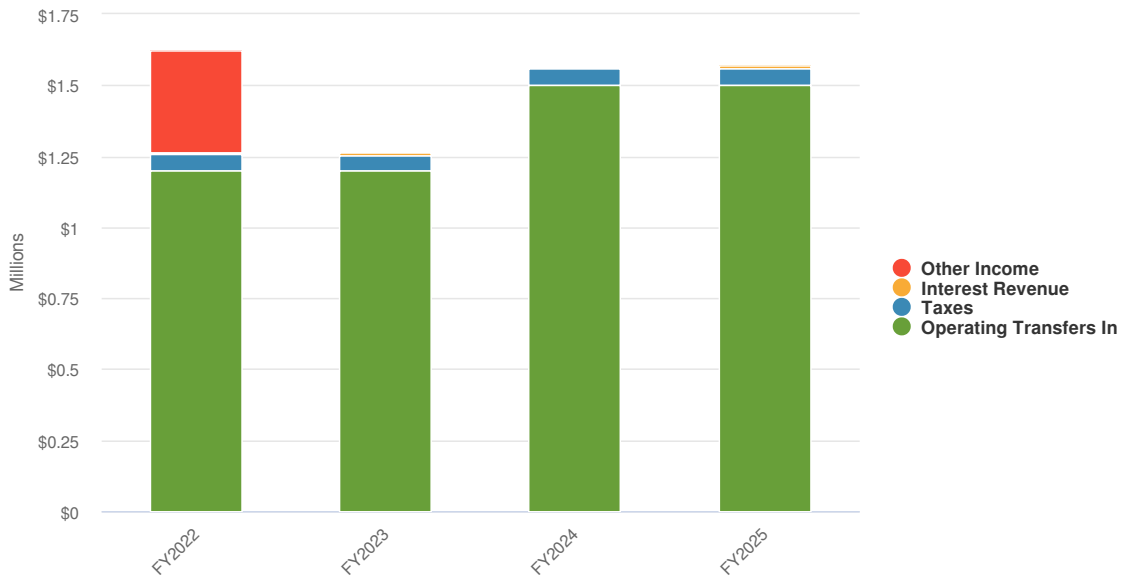


Revenues by Source

Projected 2025 Revenues by Source



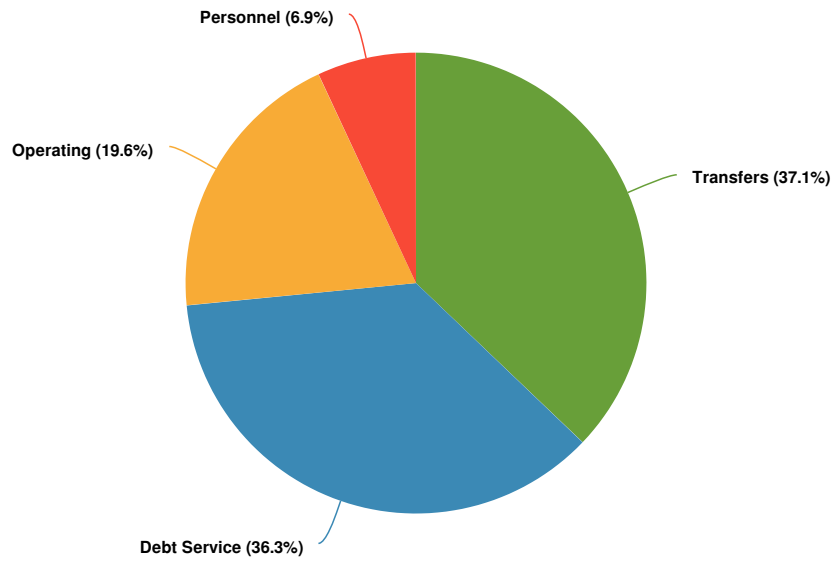
Budgeted and Historical 2025 Revenues by Source



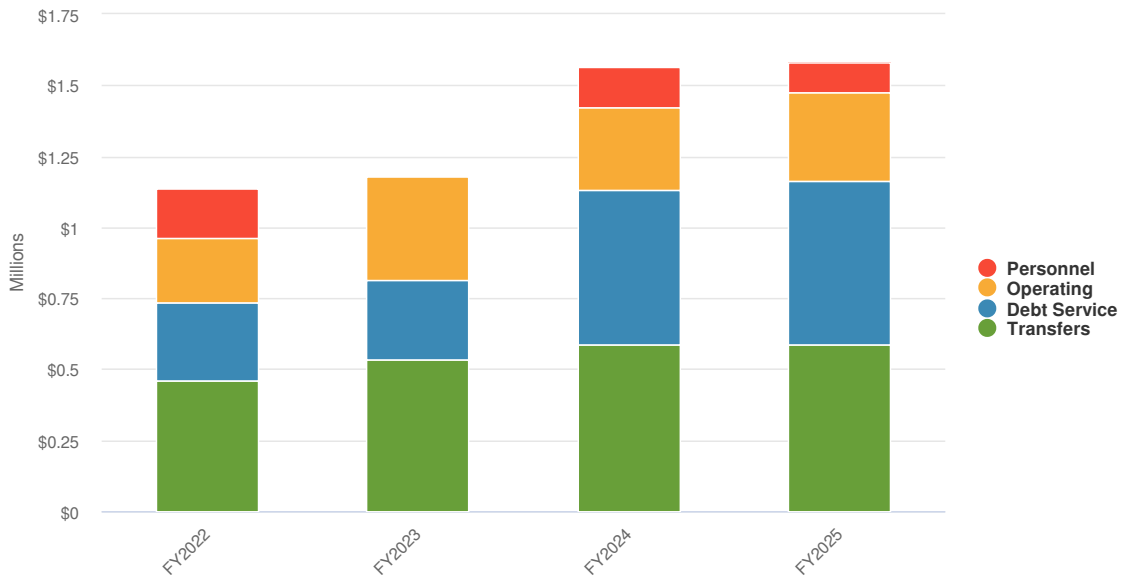
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$61,000.00	\$61,000.00	0%
Interest Revenue	\$5,500.00	\$7,000.00	27.3%
Operating Transfers In	\$1,500,000.00	\$1,500,000.00	0%
Total Revenue Source:	\$1,566,500.00	\$1,568,000.00	0.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

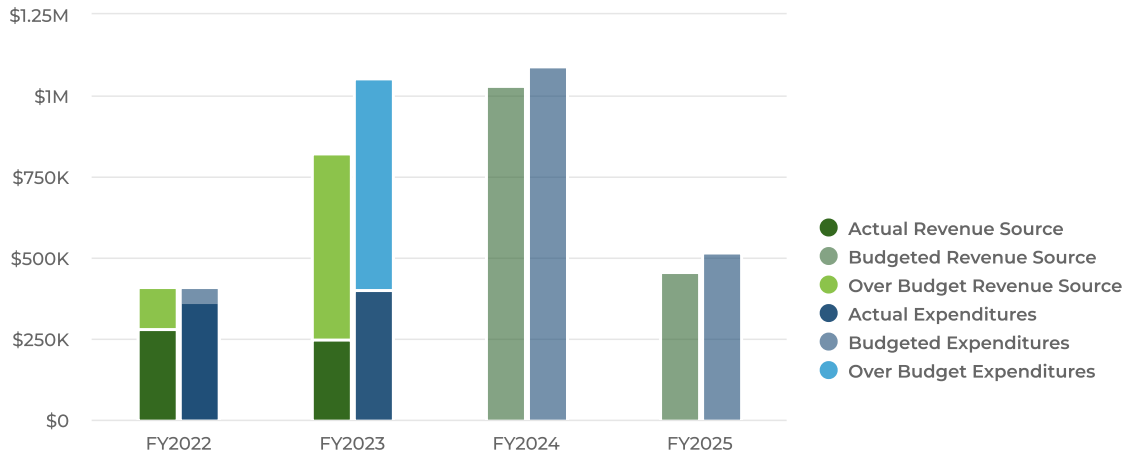


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$142,000.00	\$110,000.00	-22.5%
Operating	\$294,150.00	\$310,150.00	5.4%

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%

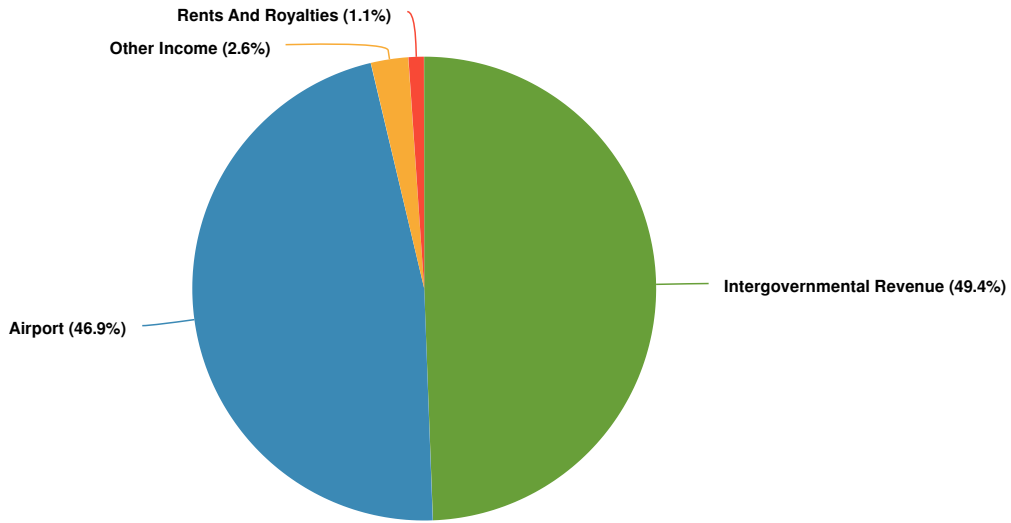
Summary

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.

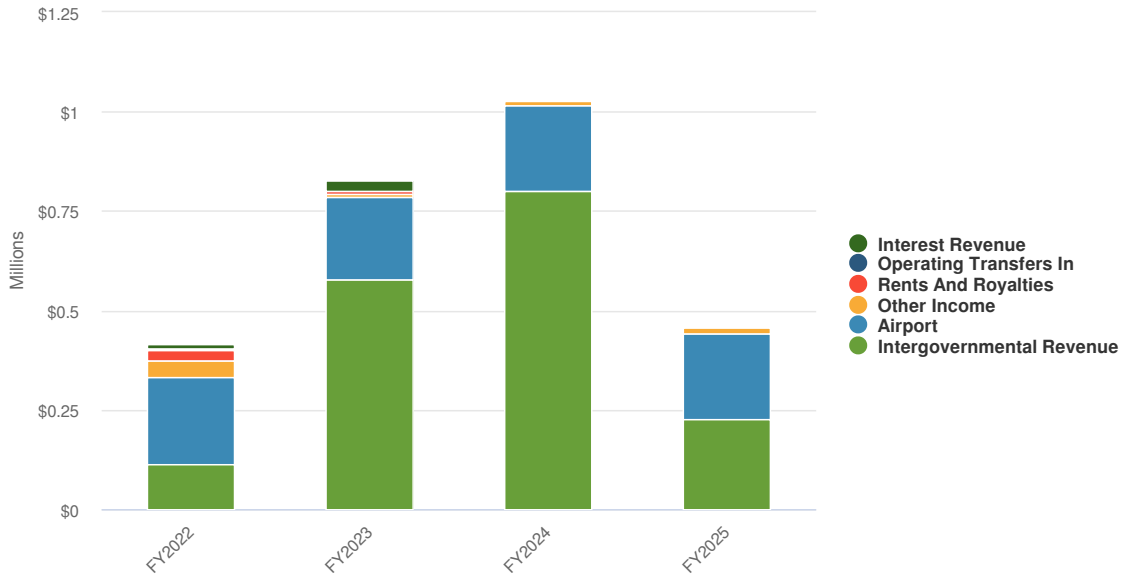


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

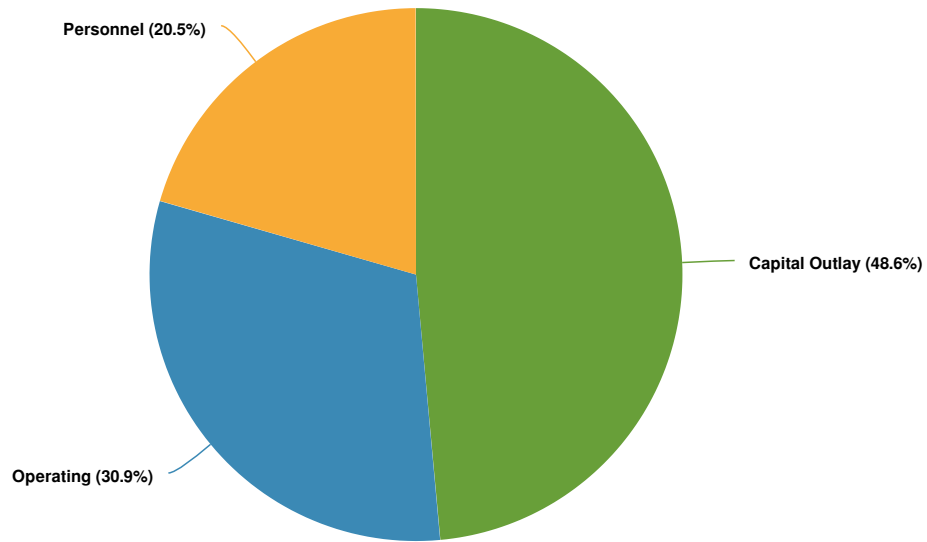


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$800,000.00	\$227,439.00	-71.6%
Airport	\$215,782.00	\$215,782.00	0%
Rents And Royalties	\$5,000.00	\$5,000.00	0%
Other Income	\$12,000.00	\$12,000.00	0%

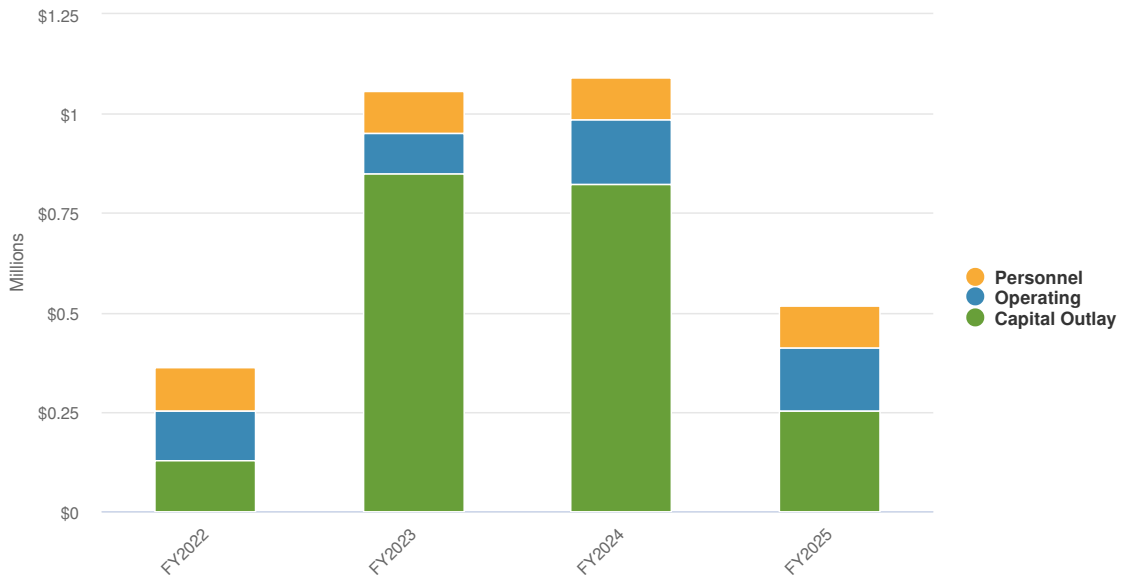
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$1,032,782.00	\$460,221.00	-55.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



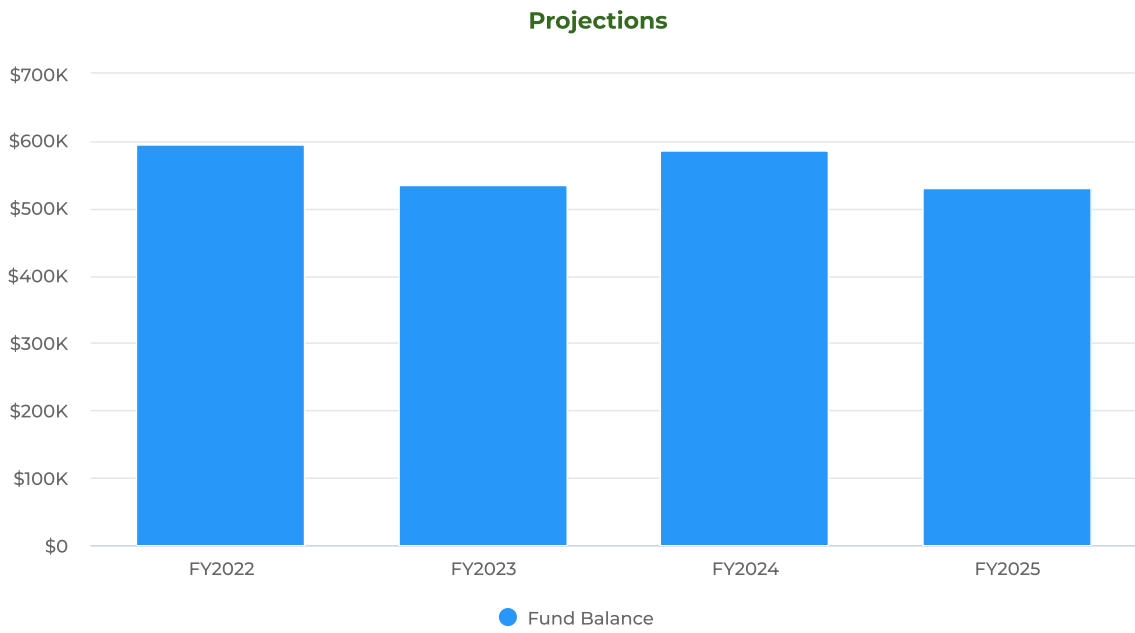
Budgeted and Historical Expenditures by Expense Type



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



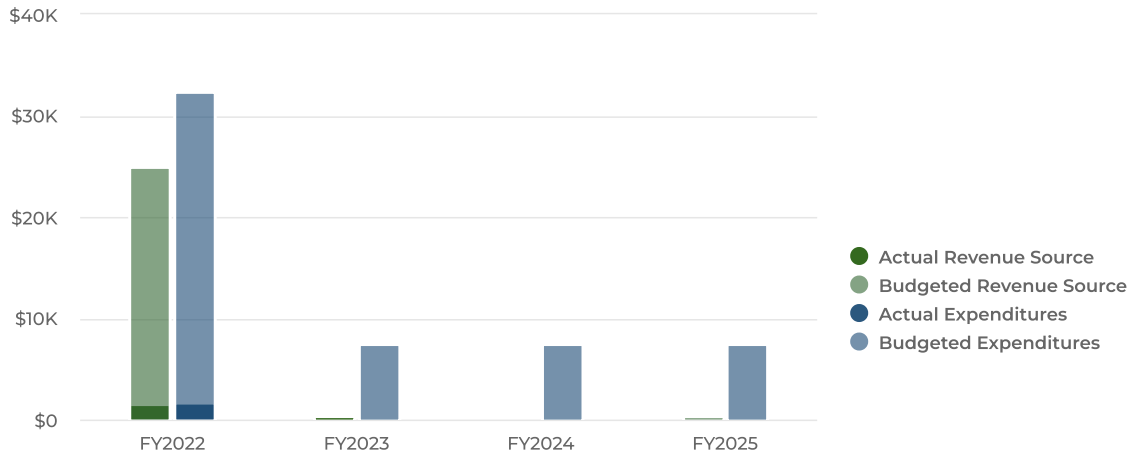


Home Grants

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%

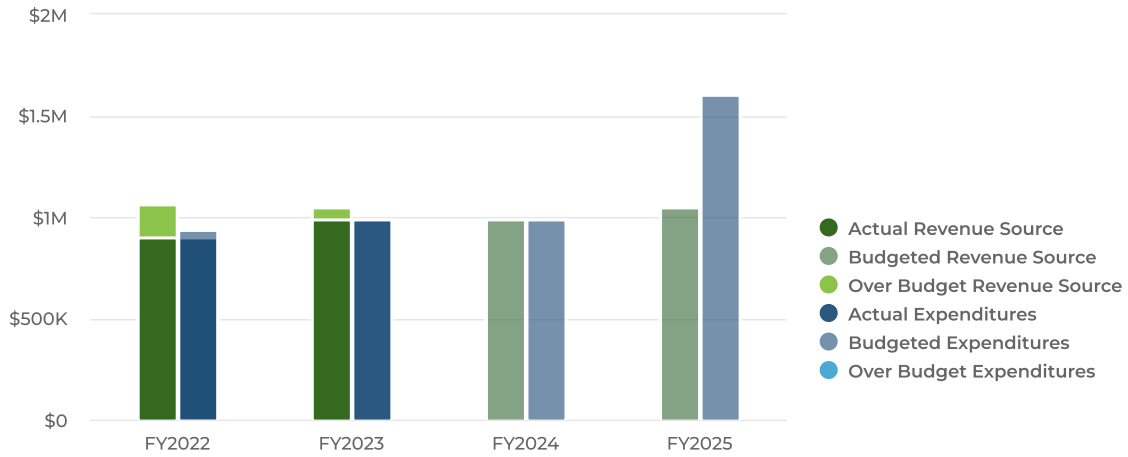


Hotel Motel Tax

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 61.9% or \$613.64K to \$1.61M in FY2025.

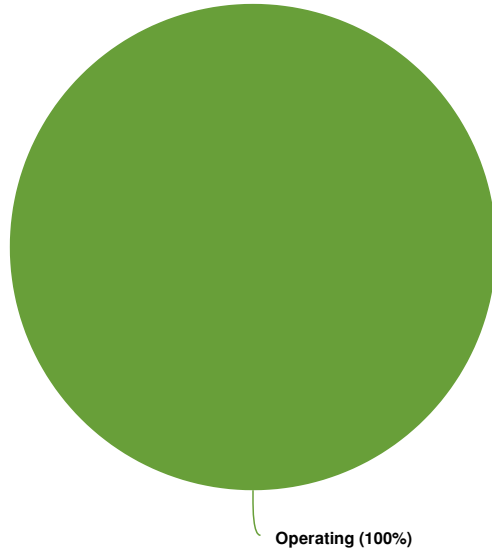


Revenues by Source

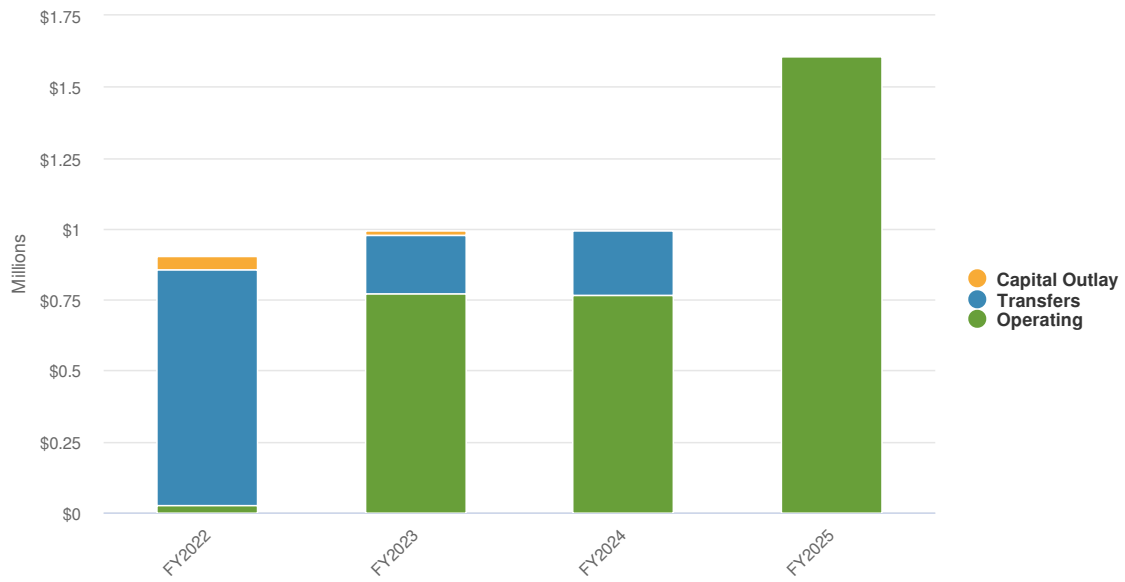
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$991,000.00	\$1,050,000.00	6%
Total Revenue Source:	\$991,000.00	\$1,050,000.00	6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

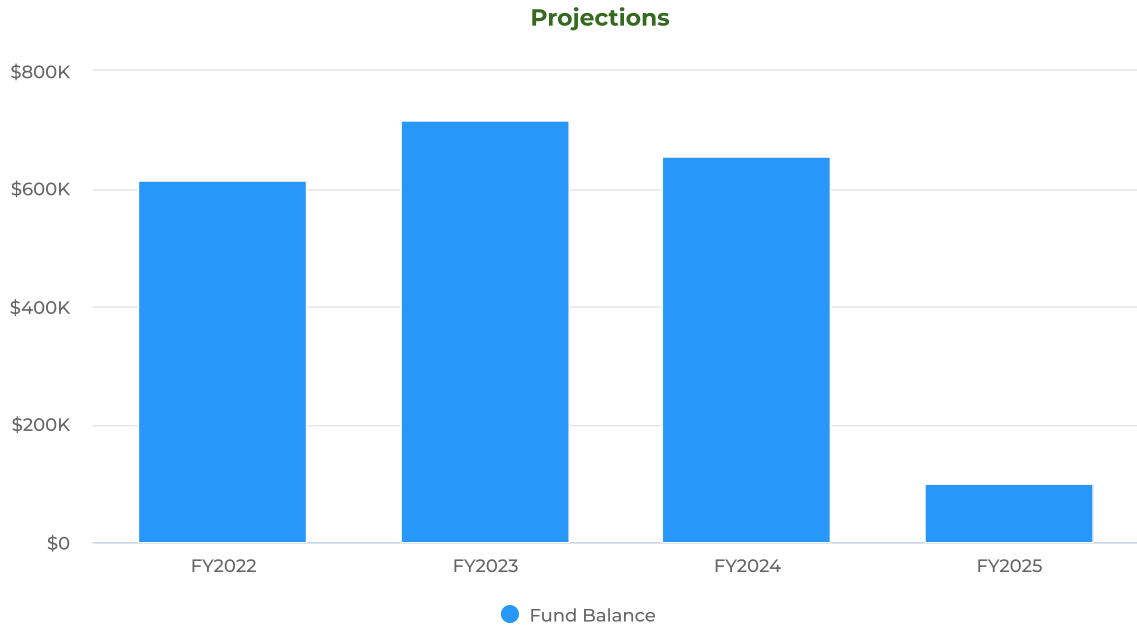


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$766,357.00	\$1,605,000.00	109.4%
Transfers	\$225,000.00	\$0.00	-100%
Total Expense Objects:	\$991,357.00	\$1,605,000.00	61.9%

Fund Balance

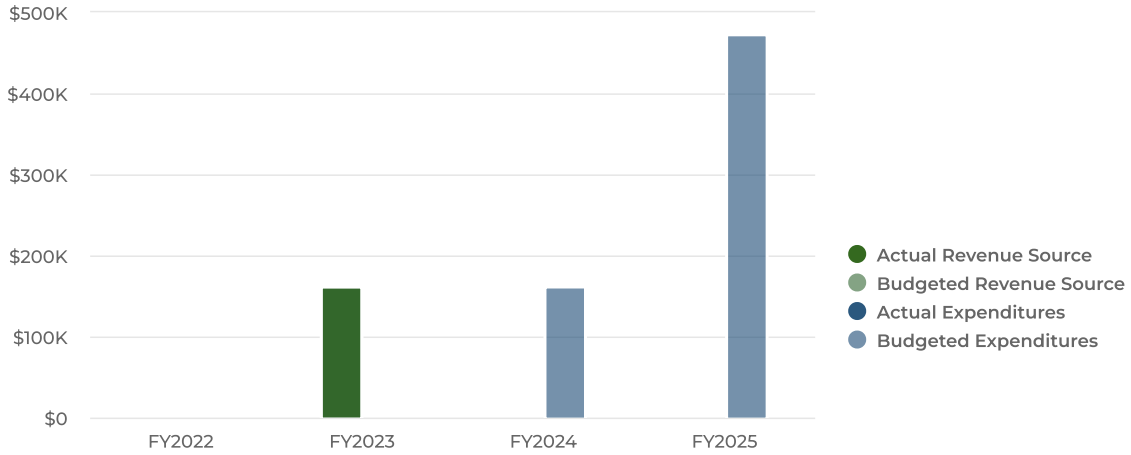




Opioid Settlement Fund

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%

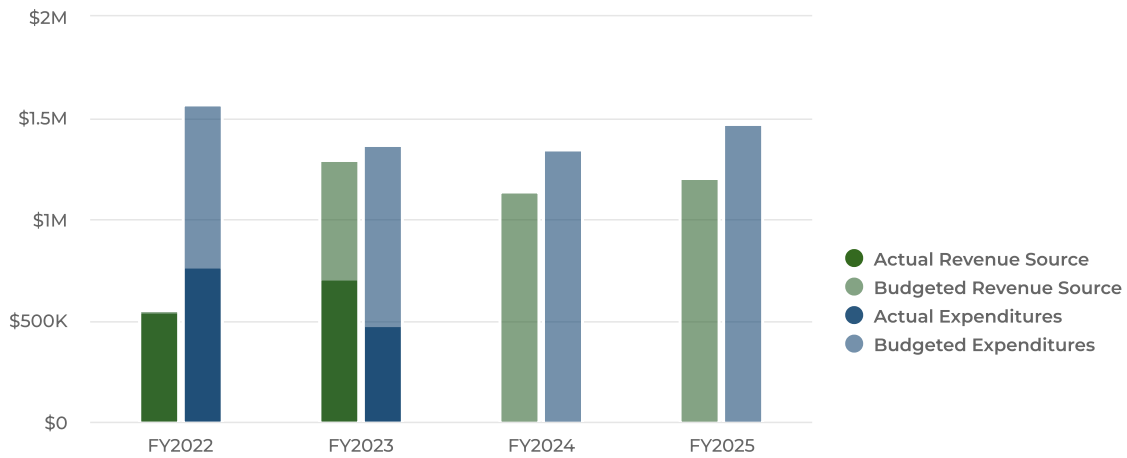


Park Development

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.

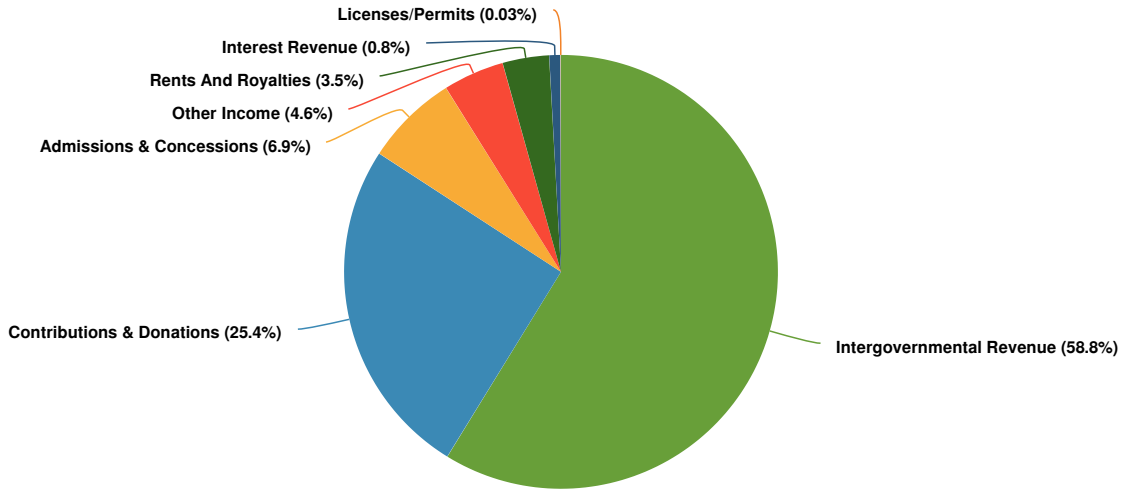
Summary

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

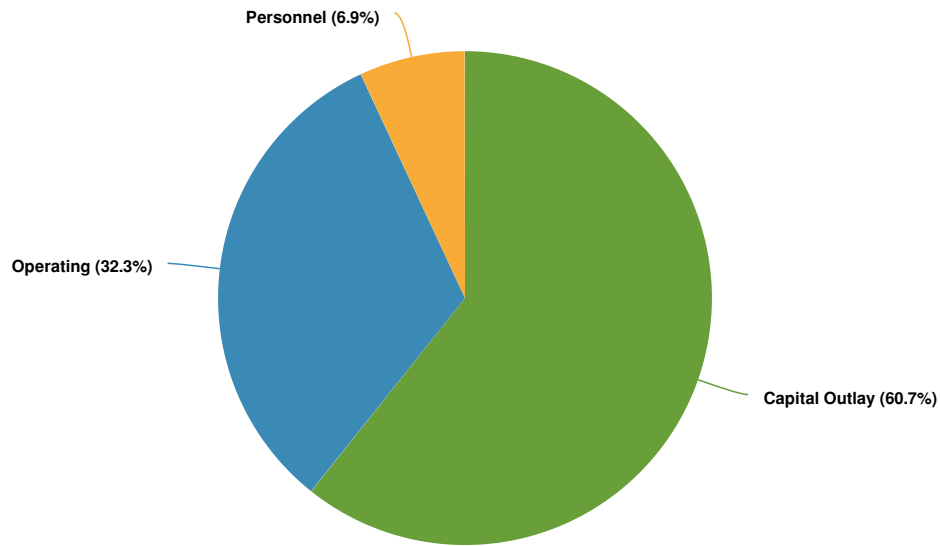
Projected 2025 Revenues by Source



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%

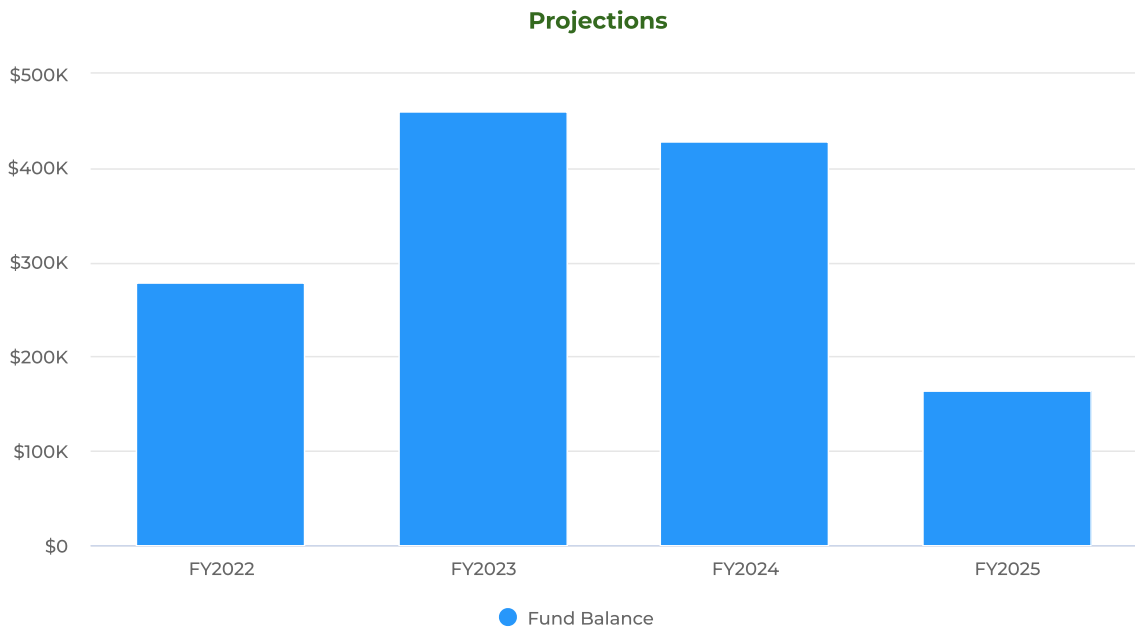
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



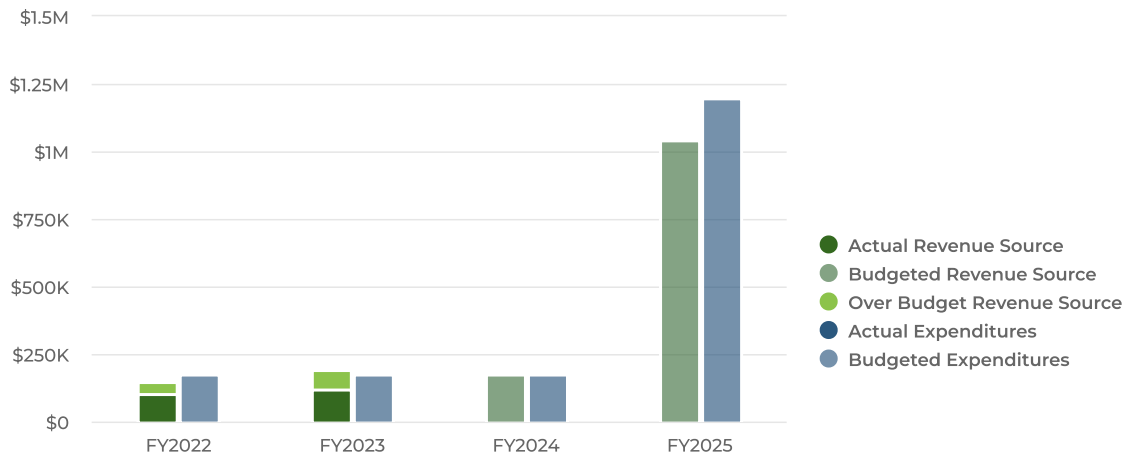
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$91,700.00	\$102,000.00	11.2%
Operating	\$372,200.00	\$476,290.00	28%
Capital Outlay	\$886,519.00	\$894,019.00	0.8%
Total Expense Objects:	\$1,350,419.00	\$1,472,309.00	9%

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.



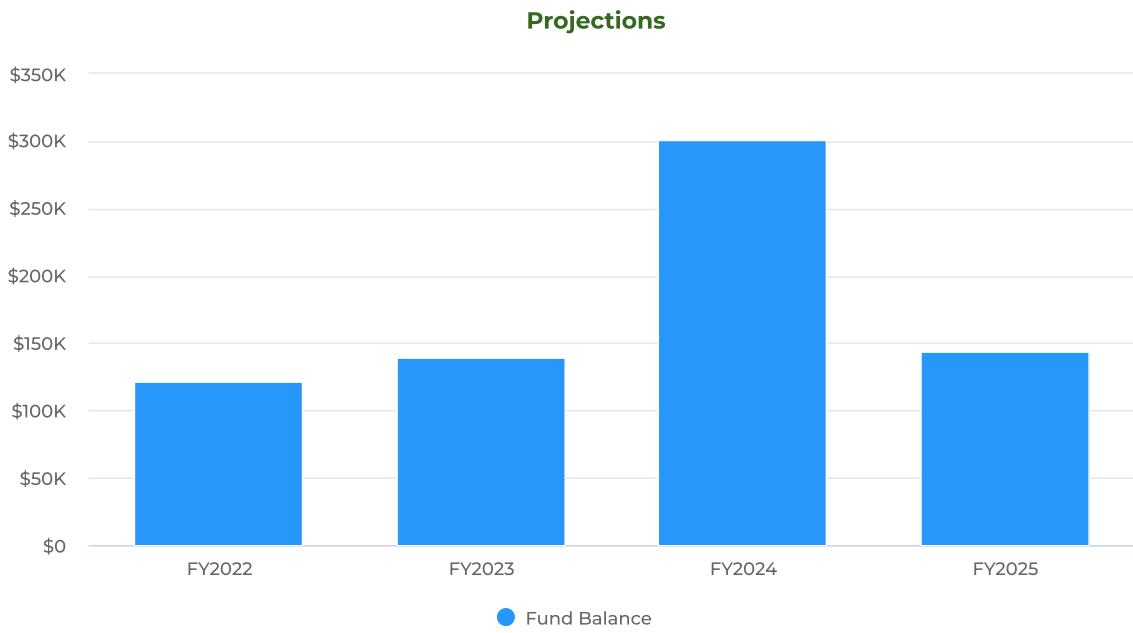
Revenues by Source

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



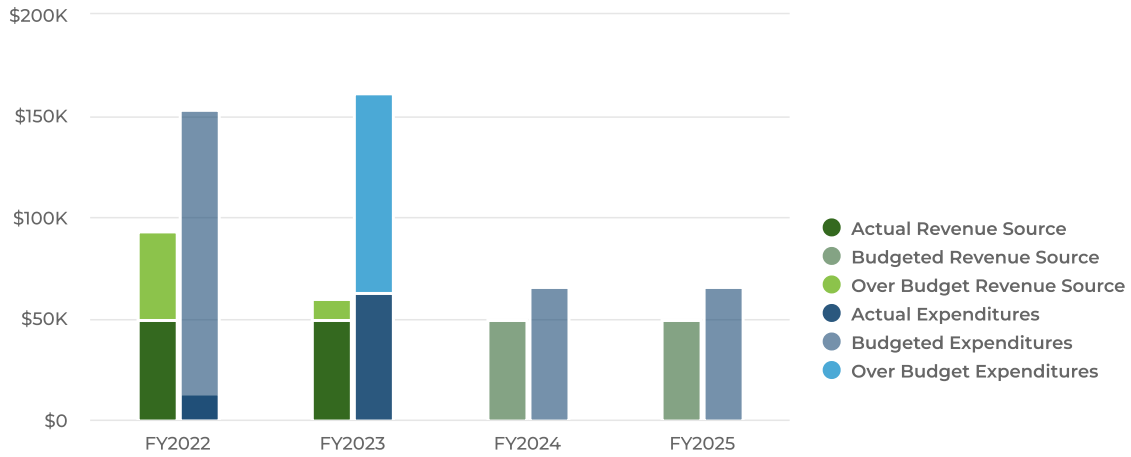


Repair And Replacement

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.

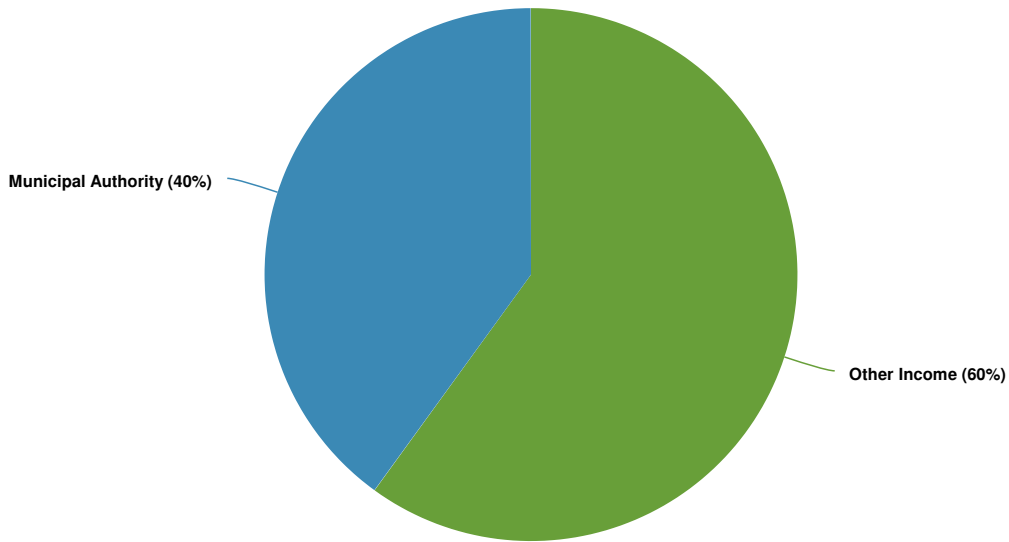
Summary

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



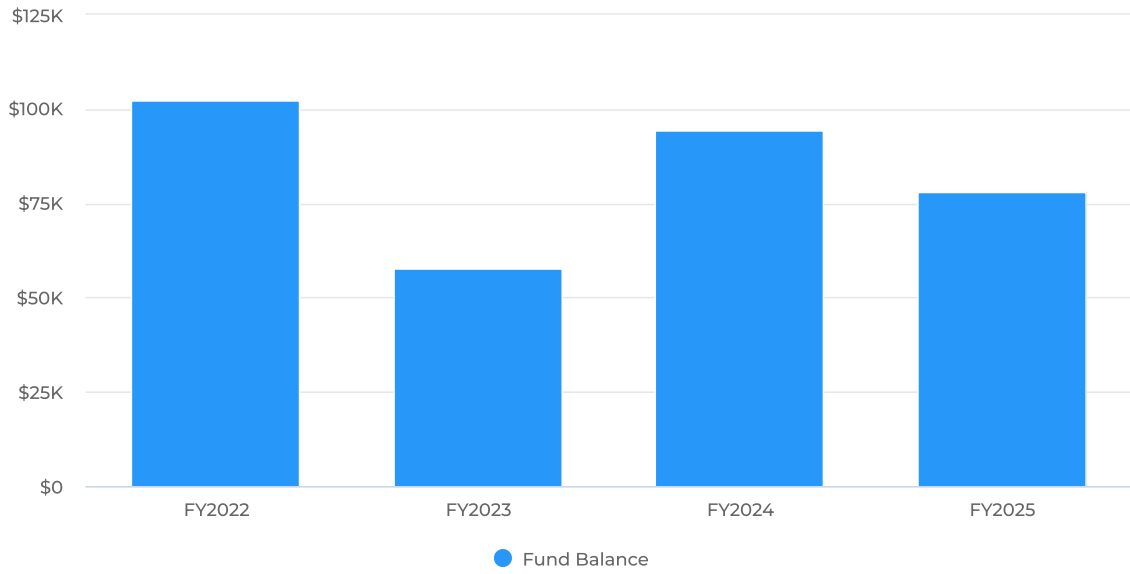
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Municipal Authority	\$20,000.00	\$20,000.00	0%
Other Income	\$30,000.00	\$30,000.00	0%
Total Revenue Source:	\$50,000.00	\$50,000.00	0%

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



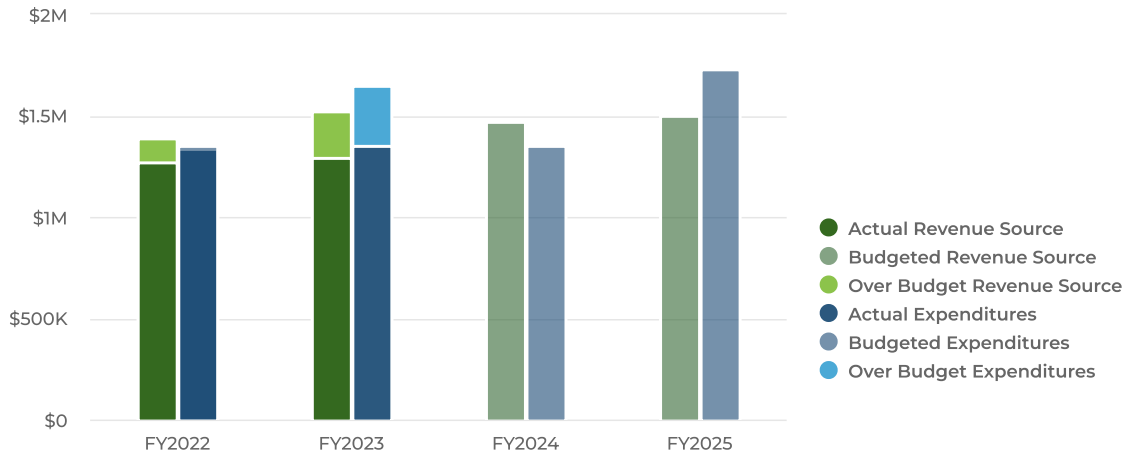


Sales Tax Fire Benefits

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%

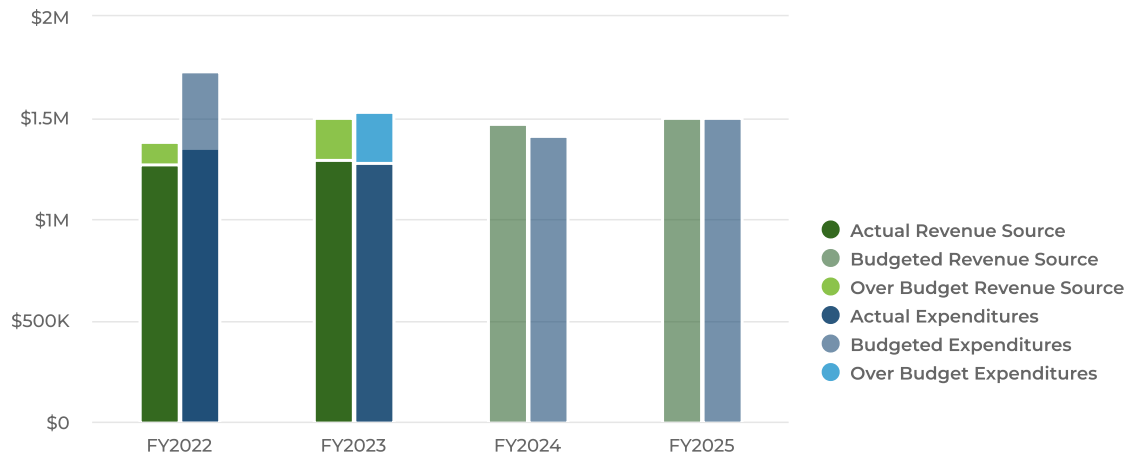
Expenditures by Function

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

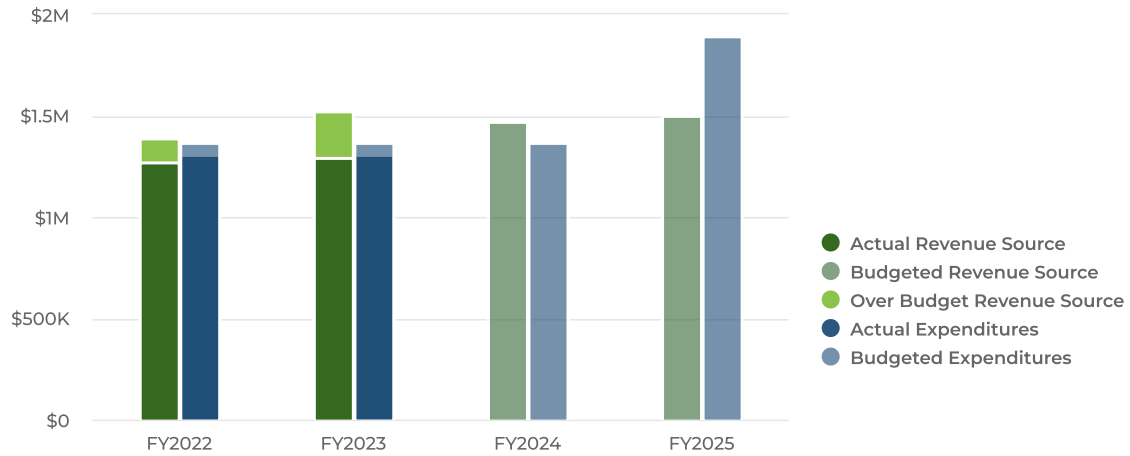
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$1,417,885.00	\$1,501,000.00	5.9%
Total Expense Objects:	\$1,417,885.00	\$1,501,000.00	5.9%

**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%

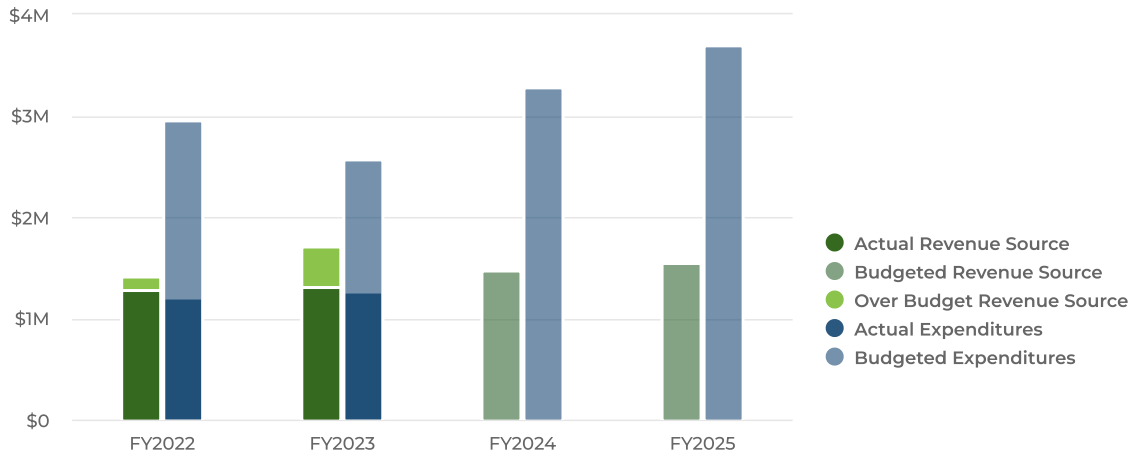


Sales Tax Capital Outlay

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.

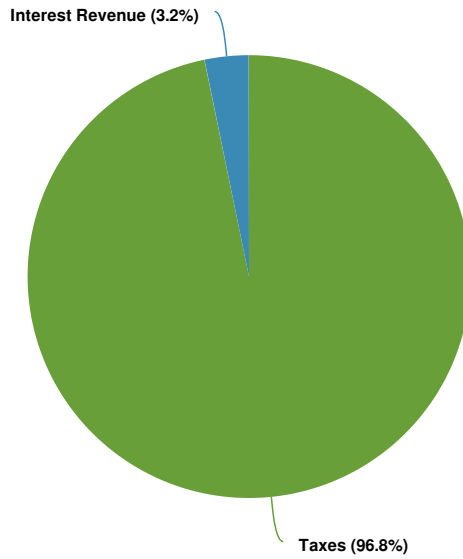
Summary

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

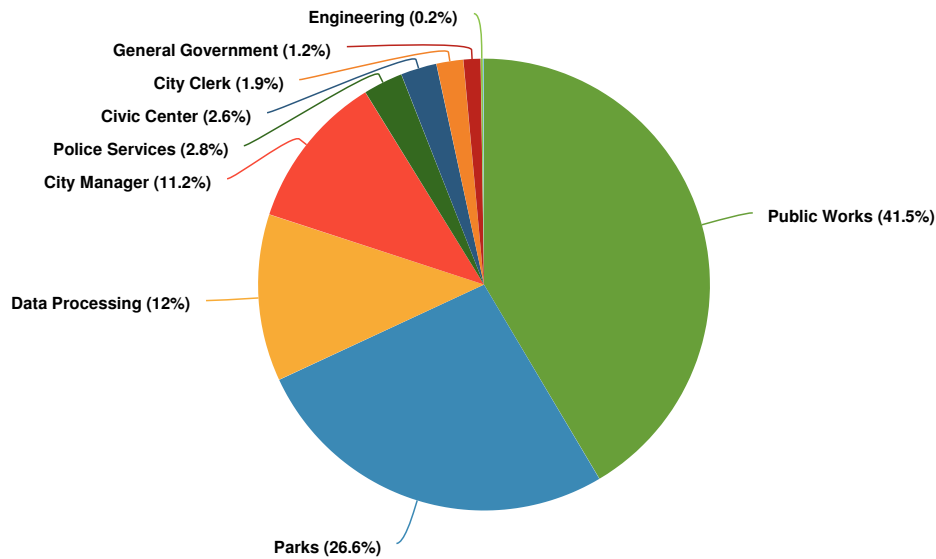
Projected 2025 Revenues by Source



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

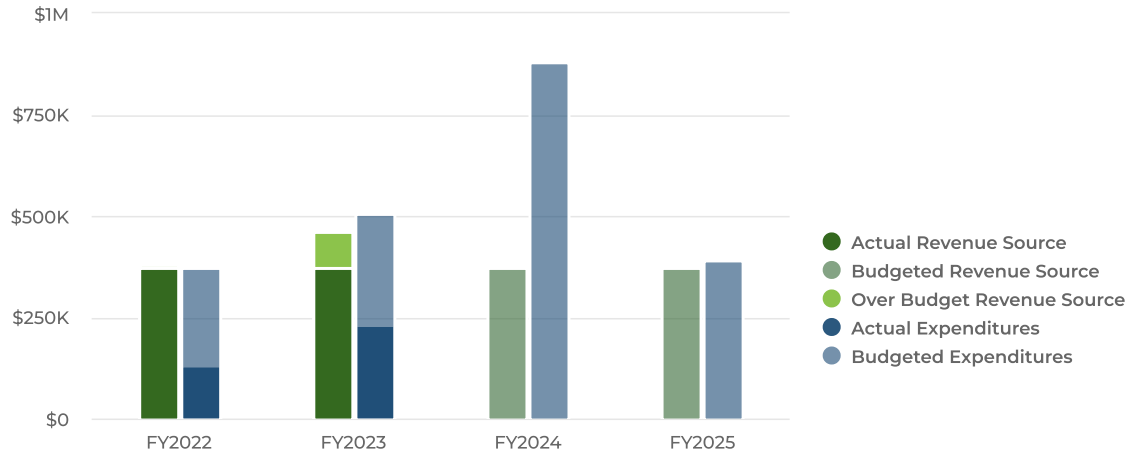


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	\$45,000.00	\$45,000.00	0%
City Manager	\$430,000.00	\$413,279.01	-3.9%
City Clerk	\$71,600.00	\$71,600.00	0%
Data Processing	\$322,900.00	\$442,793.72	37.1%
Police Services	\$35,500.00	\$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.

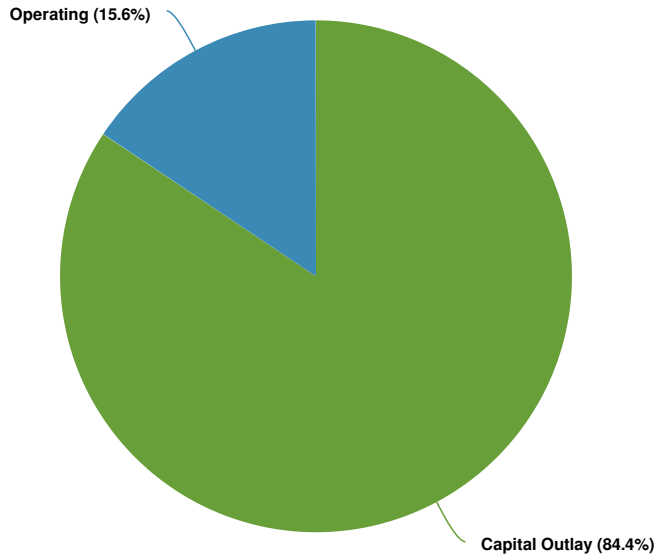


Revenues by Source

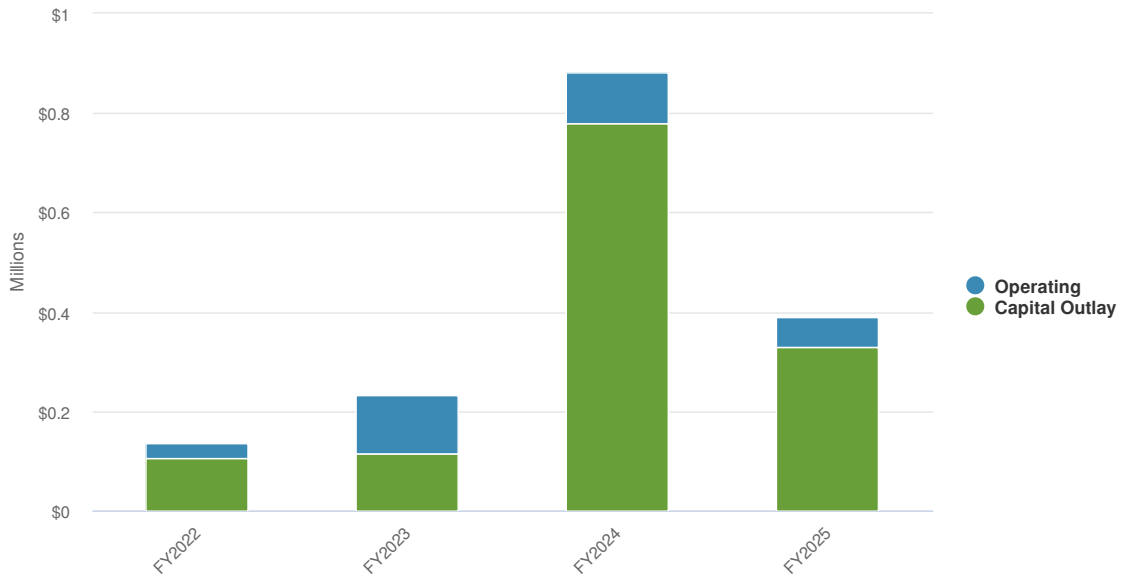
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Operating Transfers In	\$372,300.00	\$372,300.00	0%
Total Revenue Source:	\$372,300.00	\$372,300.00	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

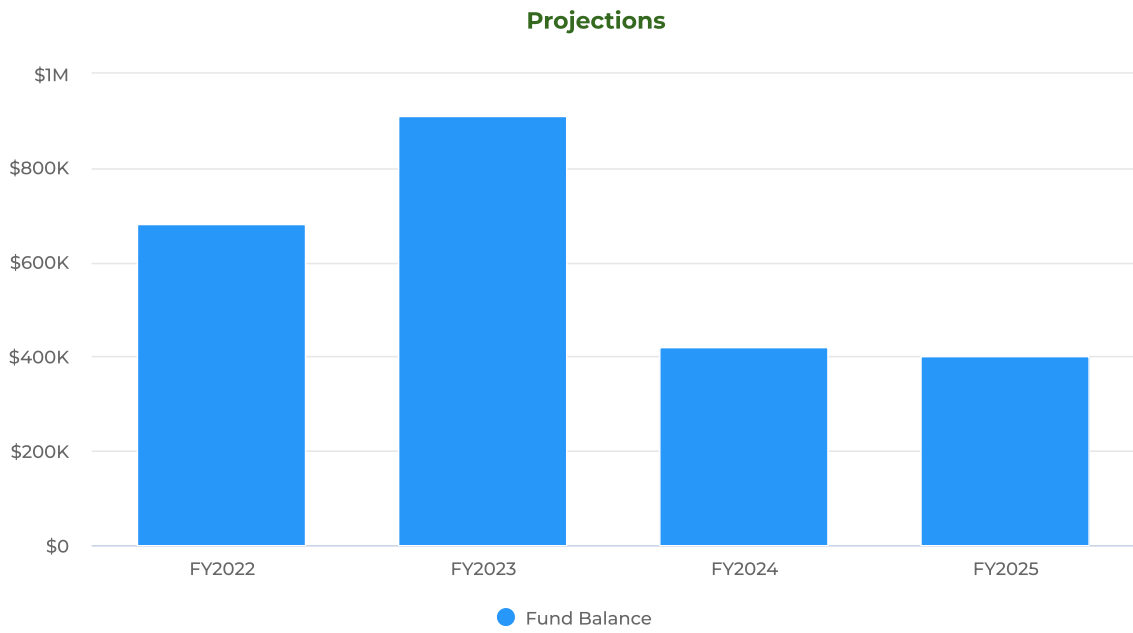


Budgeted and Historical Expenditures by Expense Type



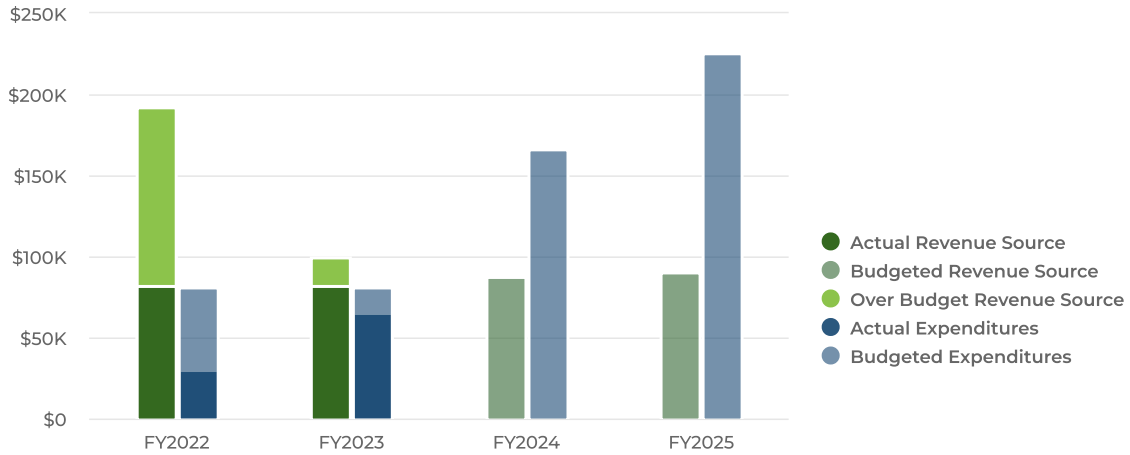
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$102,262.00	\$61,100.00	-40.3%
Capital Outlay	\$779,000.00	\$330,000.00	-57.6%
Total Expense Objects:	\$881,262.00	\$391,100.00	-55.6%

Fund Balance



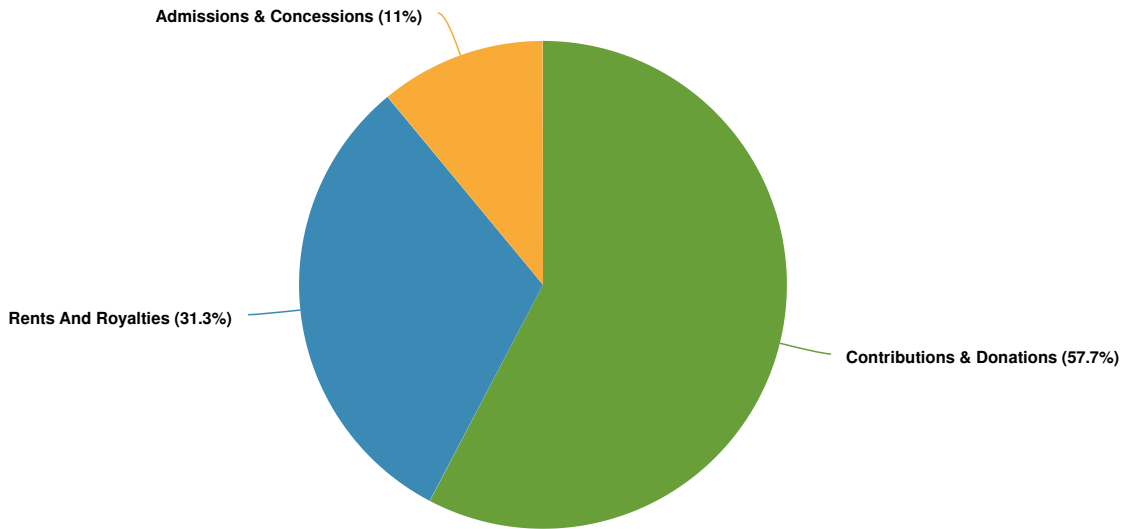
Summary

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.

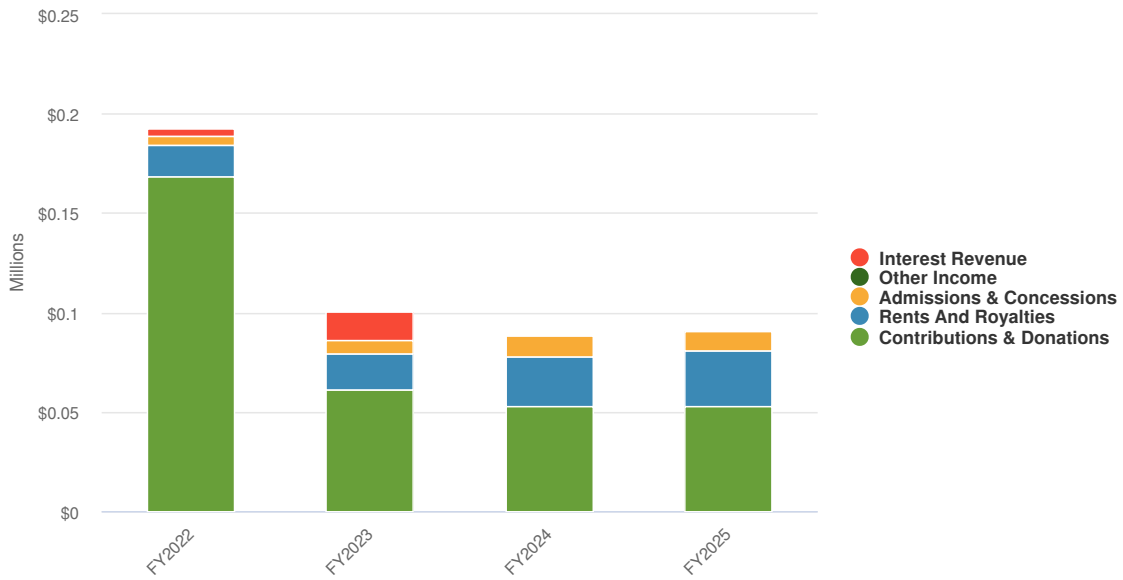


Revenues by Source

Projected 2025 Revenues by Source



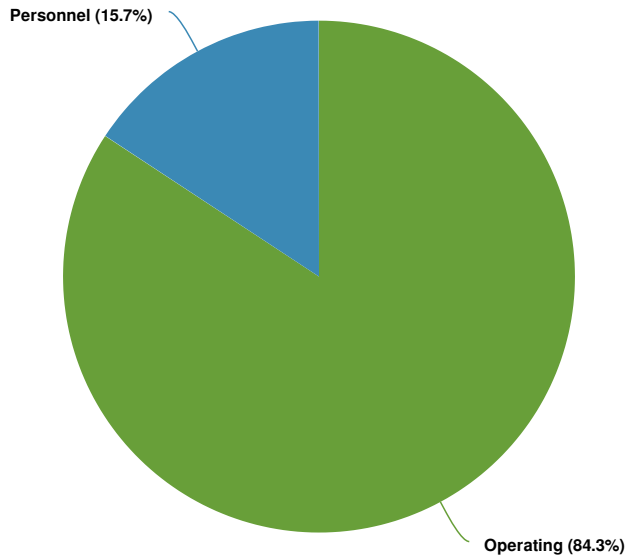
Budgeted and Historical 2025 Revenues by Source



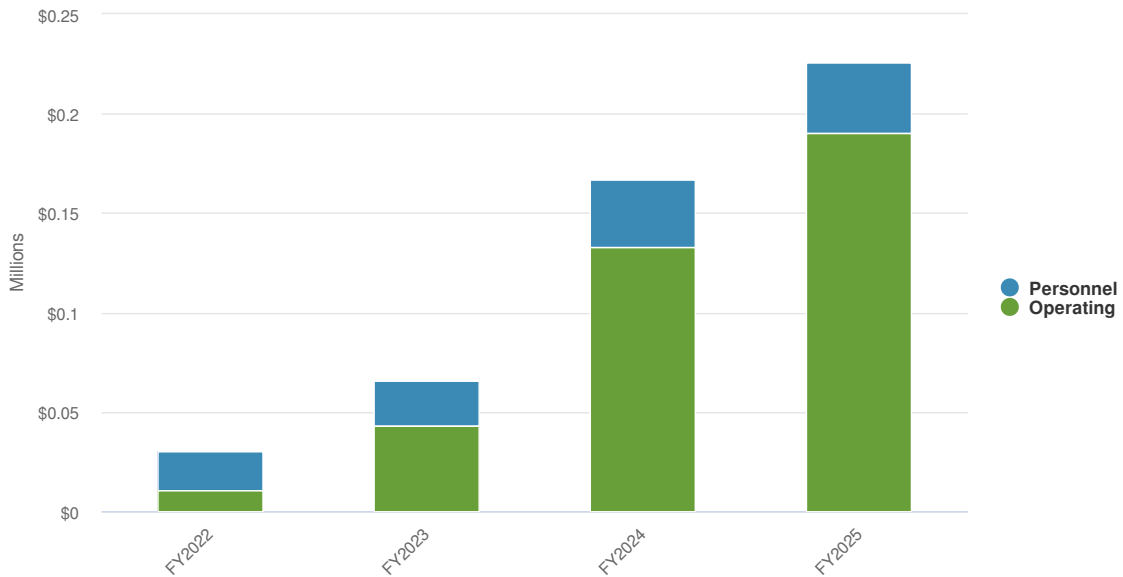
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$10,000.00	\$10,000.00	0%
Rents And Royalties	\$25,500.00	\$28,500.00	11.8%
Contributions & Donations	\$52,500.00	\$52,500.00	0%
Total Revenue Source:	\$88,000.00	\$91,000.00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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

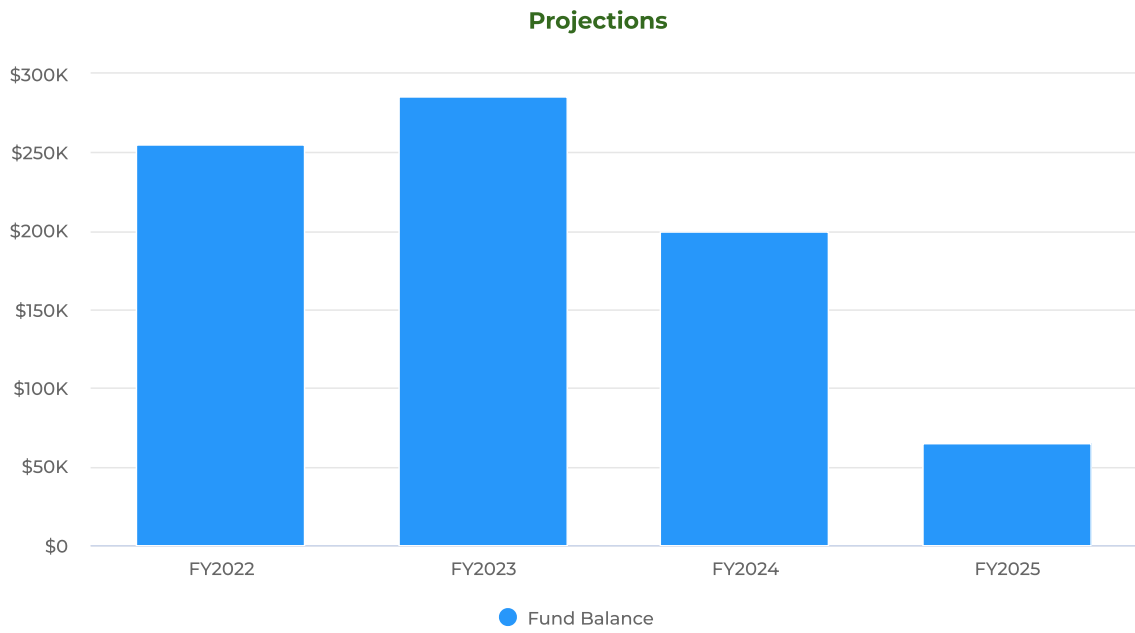


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Personnel	\$33,700.00	\$35,500.00	5.3%
Operating	\$133,150.00	\$190,150.00	42.8%

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

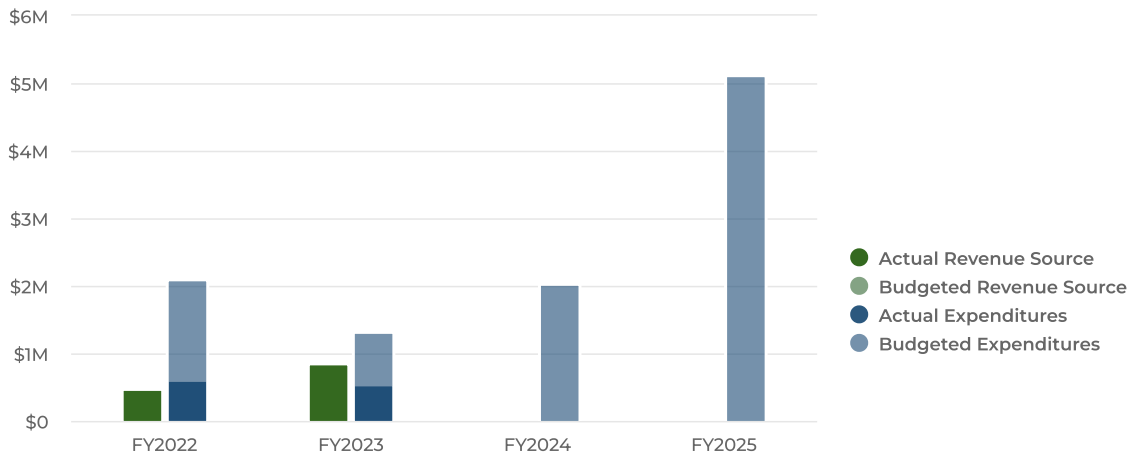
In 2018 City Council asked staff to analyze best practices for city reserve policy. Staff worked with other municipalities, OML and OMAG and came to the conclusion that best practices for municipal reserves are to have at a minimum 20% of the general fund expenses in a restricted reserve account, with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

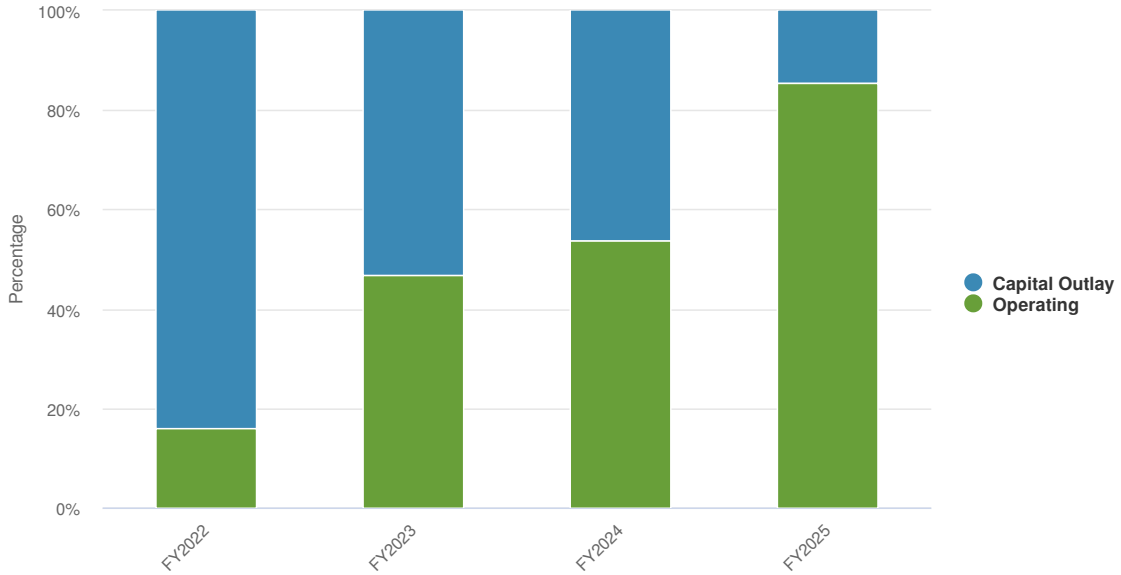
If the reserve is already at 30% or higher, the savings would be available to be placed in the Special Projects Fund or otherwise appropriated by the council for any lawful purpose, including adding to the reserve.

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%

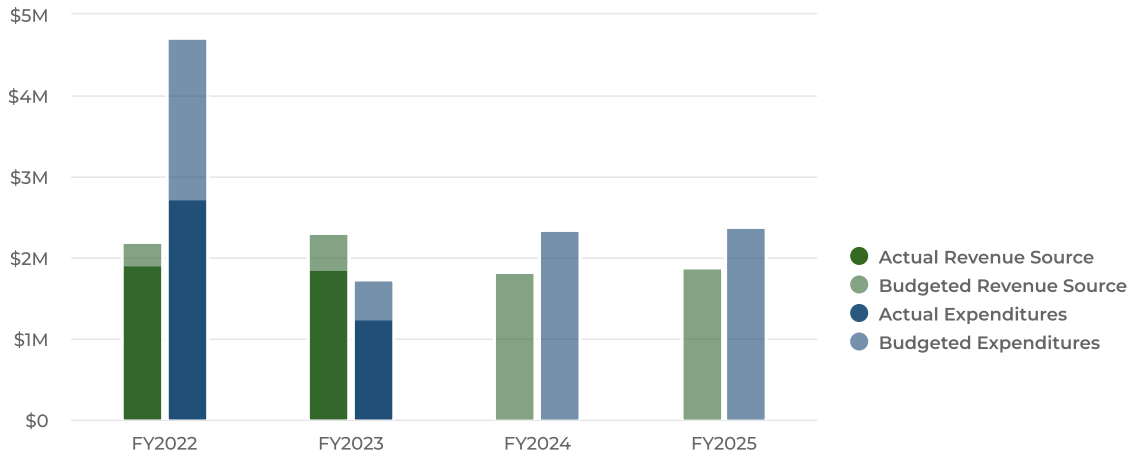


Street Maint/Installation

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.

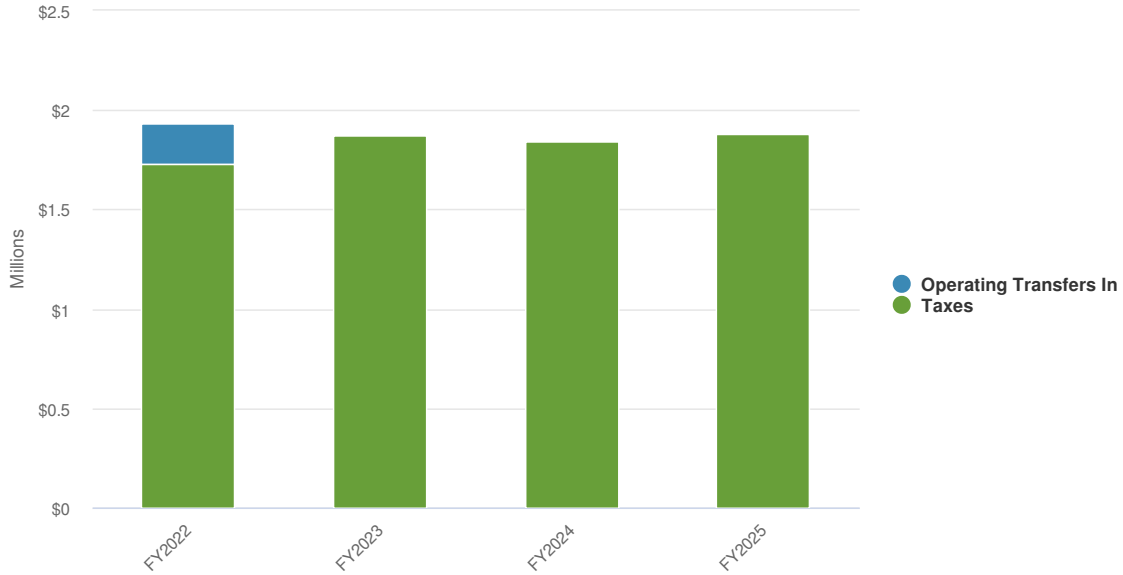
Summary

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

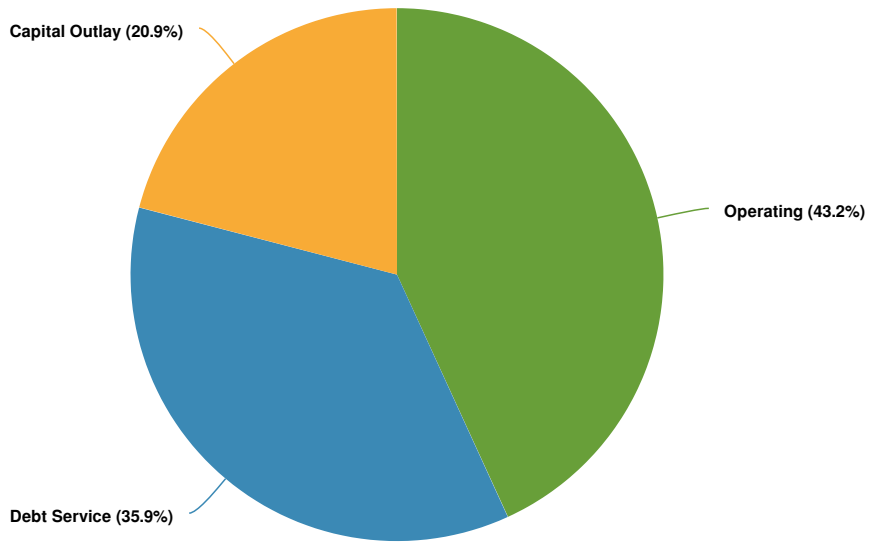
Budgeted and Historical 2025 Revenues by Source



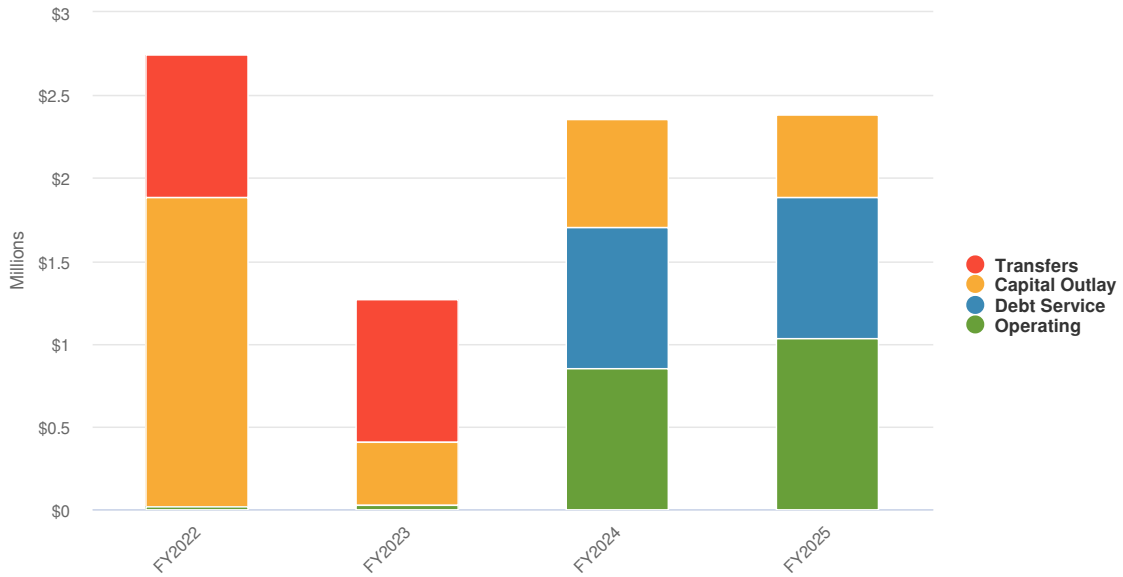
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$1,841,344.00	\$1,880,434.00	2.1%
Total Revenue Source:	\$1,841,344.00	\$1,880,434.00	2.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



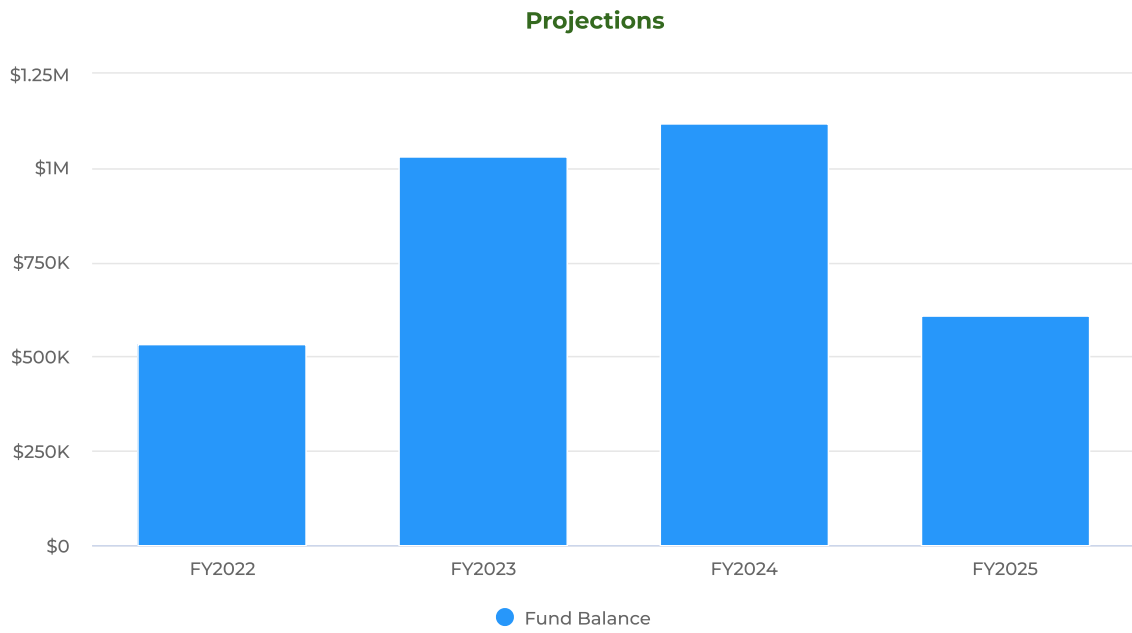
Budgeted and Historical Expenditures by Expense Type



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



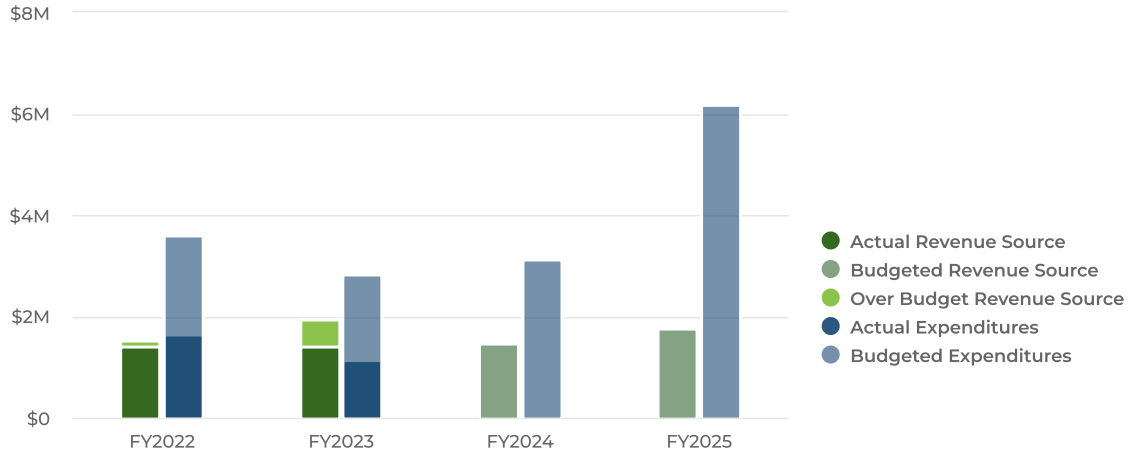


Stormwater Fund

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.

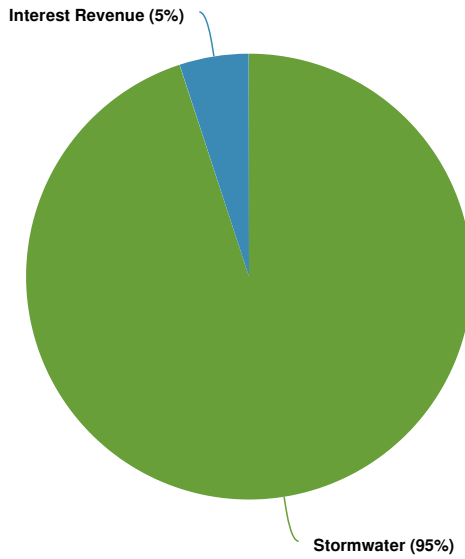
Summary

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.

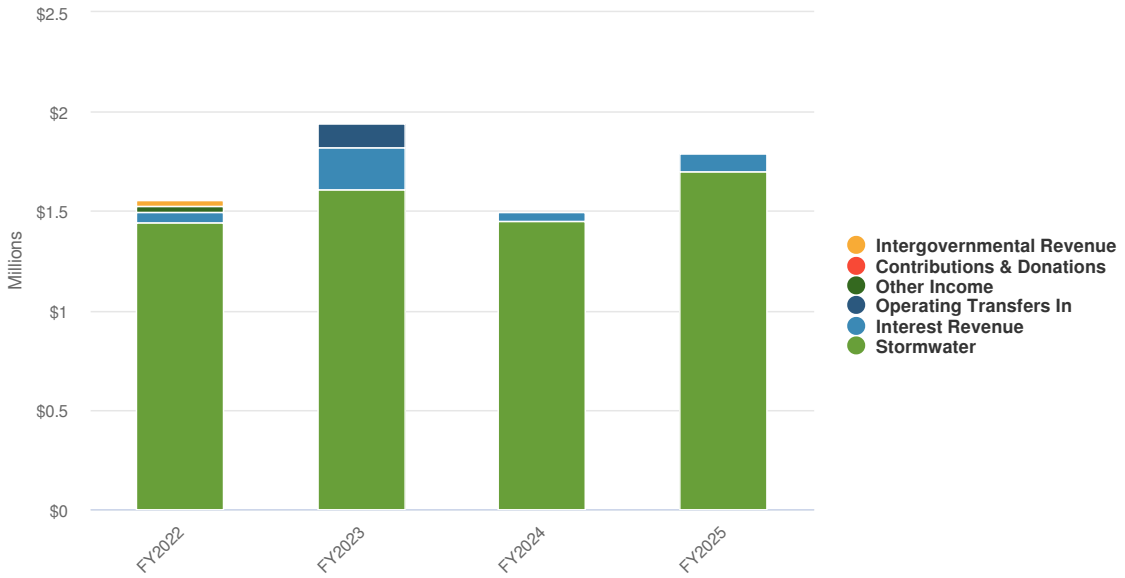


Revenues by Source

Projected 2025 Revenues by Source



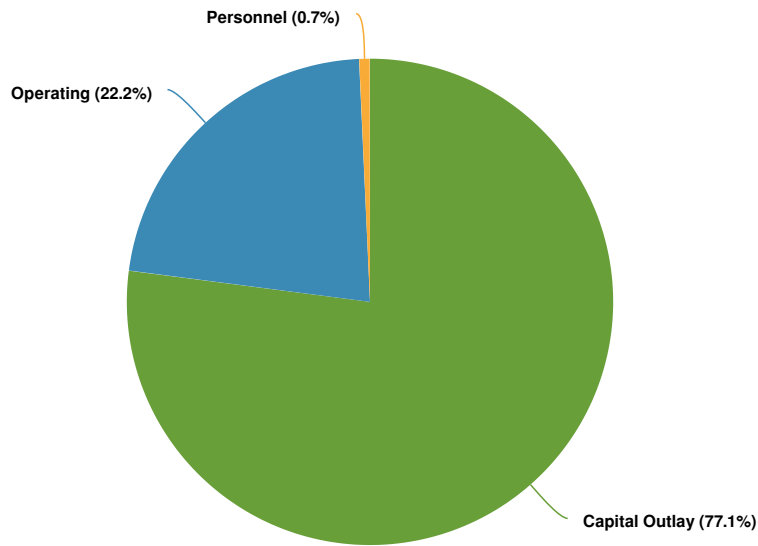
Budgeted and Historical 2025 Revenues by Source



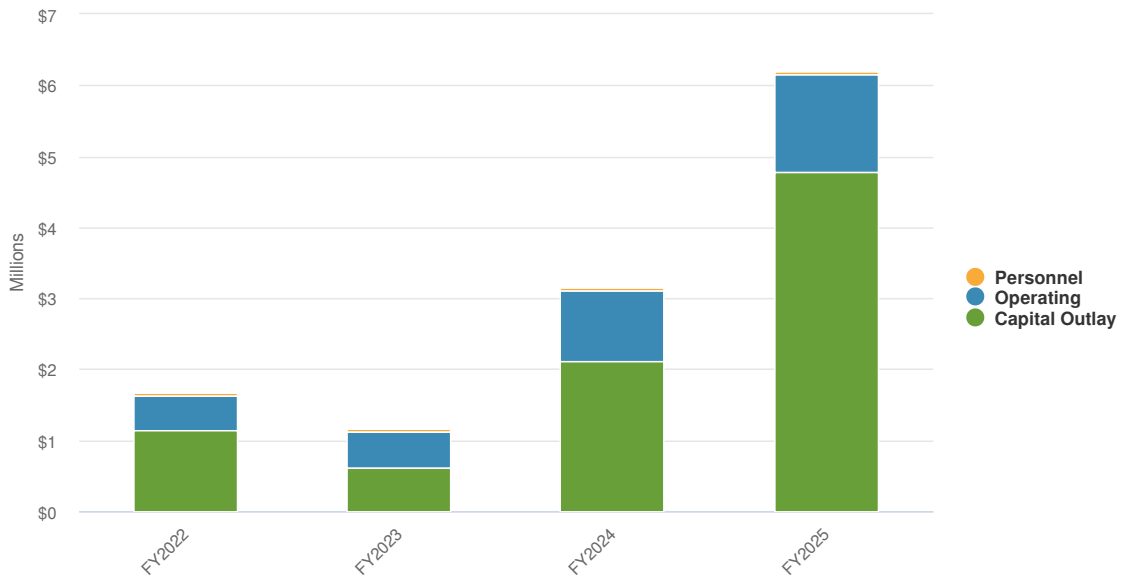
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Stormwater	\$1,448,128.50	\$1,700,000.00	17.4%
Interest Revenue	\$45,000.00	\$90,000.00	100%
Total Revenue Source:	\$1,493,128.50	\$1,790,000.00	19.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



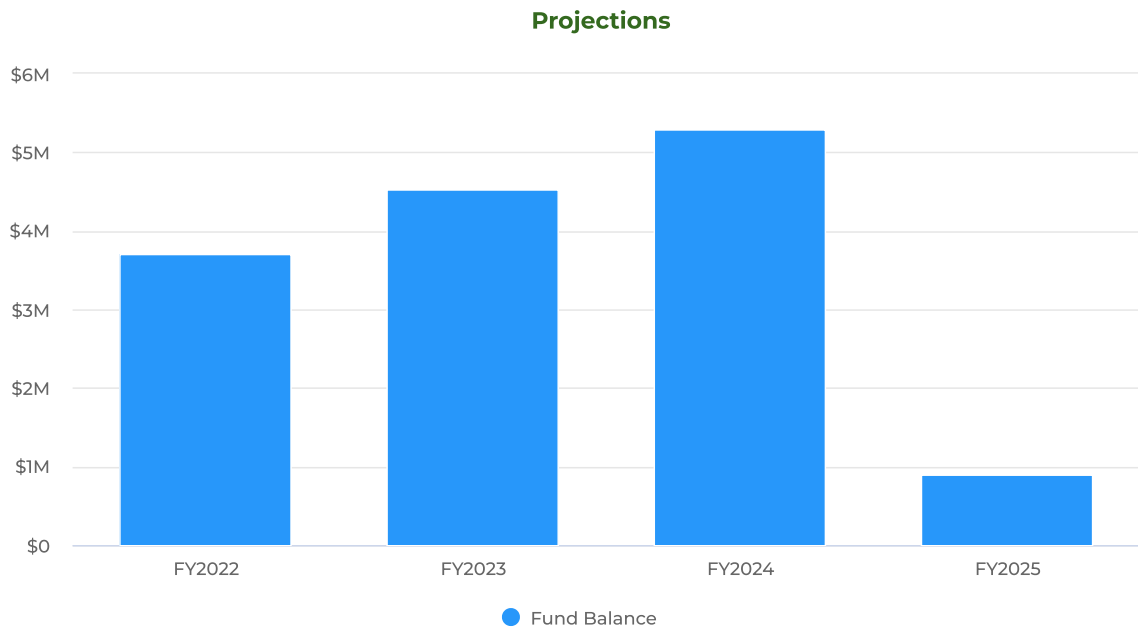
Budgeted and Historical Expenditures by Expense Type



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



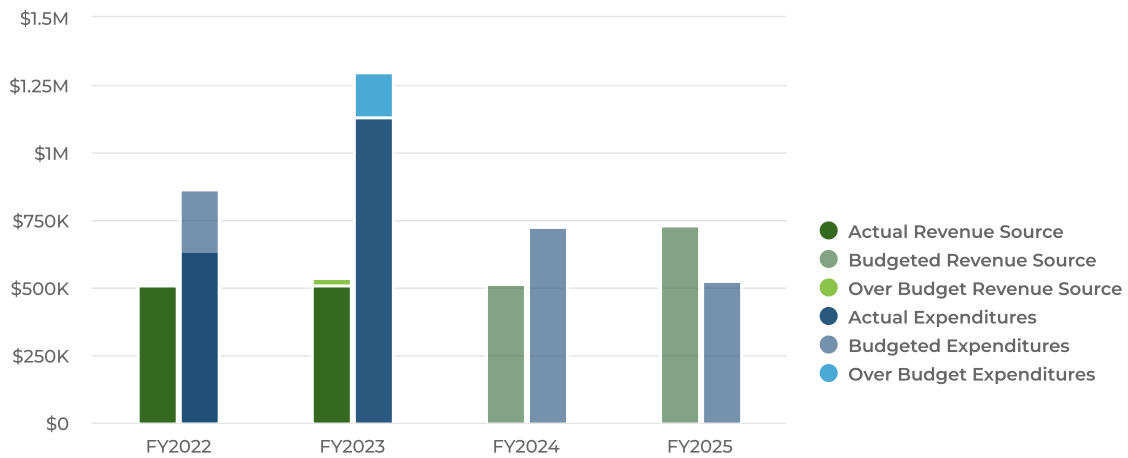


Street And Alley

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.

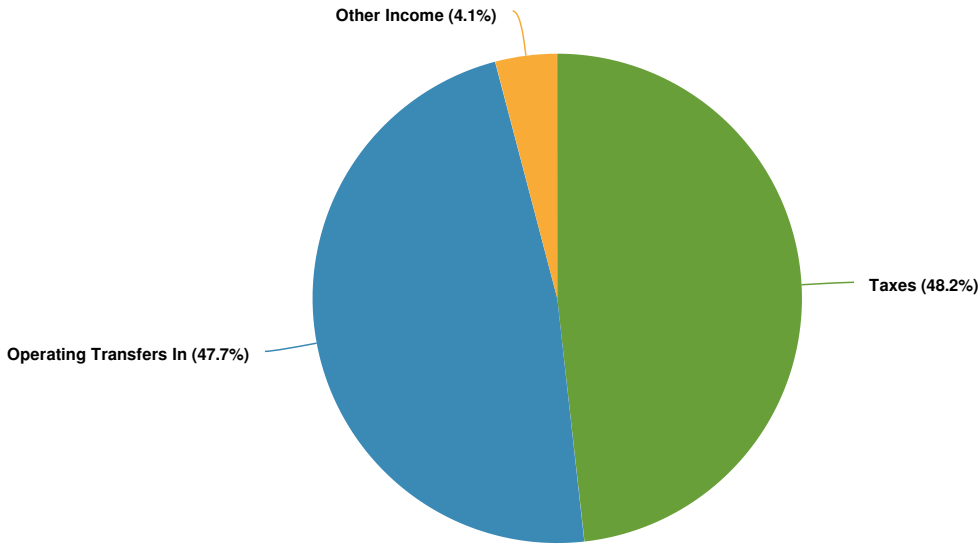
Summary

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.

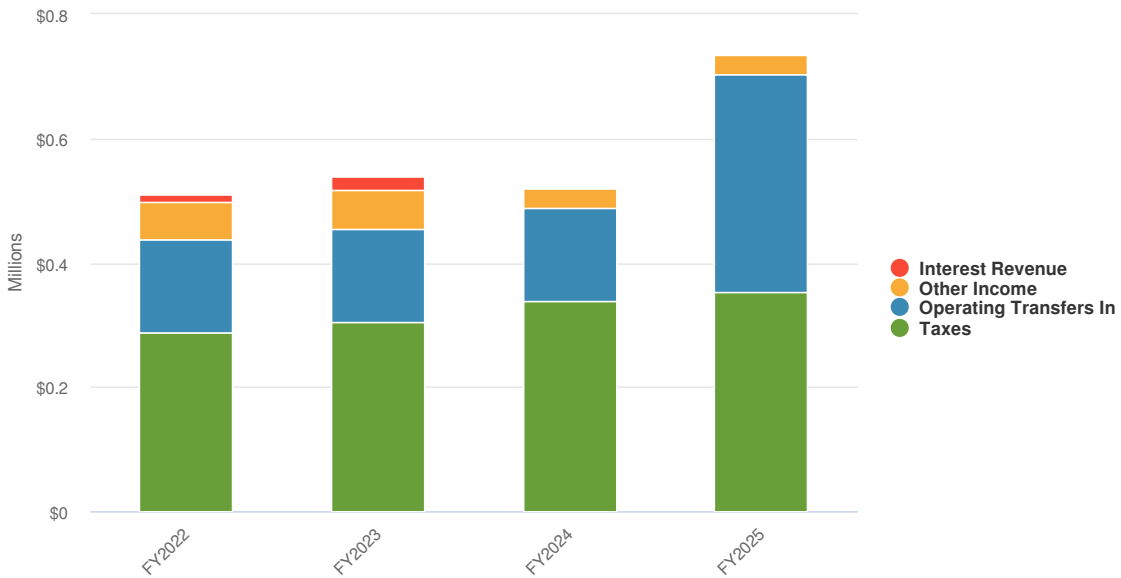


Revenues by Source

Projected 2025 Revenues by Source



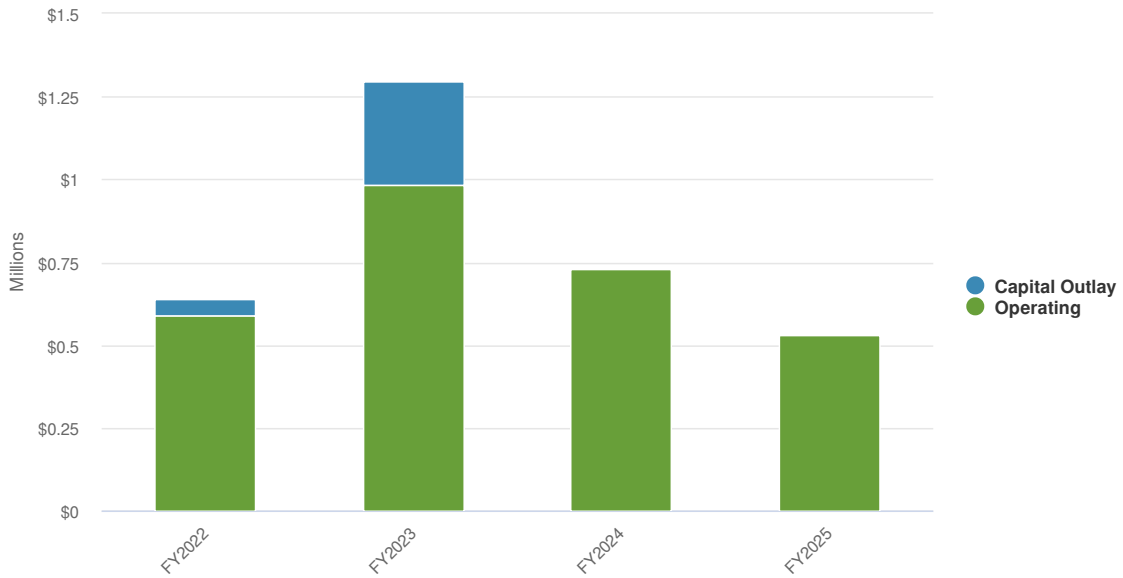
Budgeted and Historical 2025 Revenues by Source



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

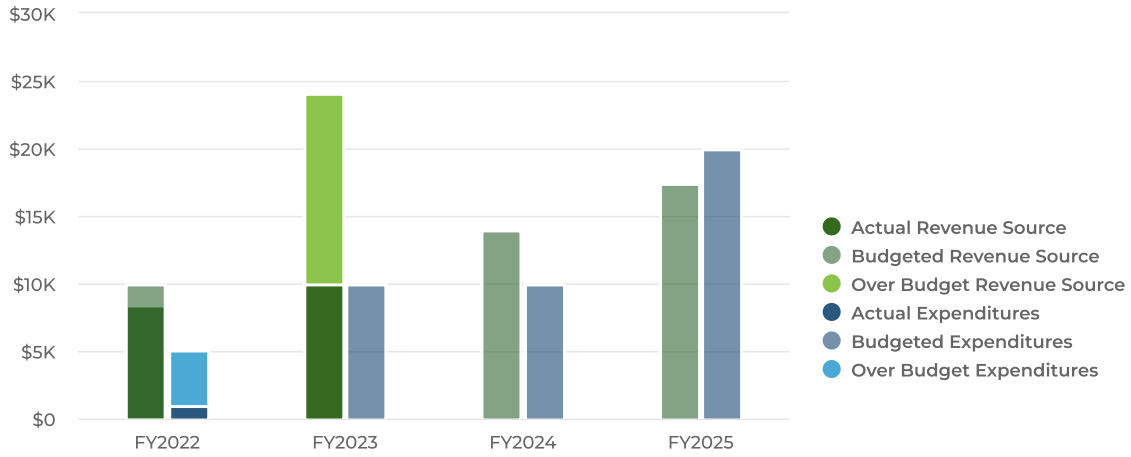
Budgeted and Historical Expenditures by Expense Type



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%

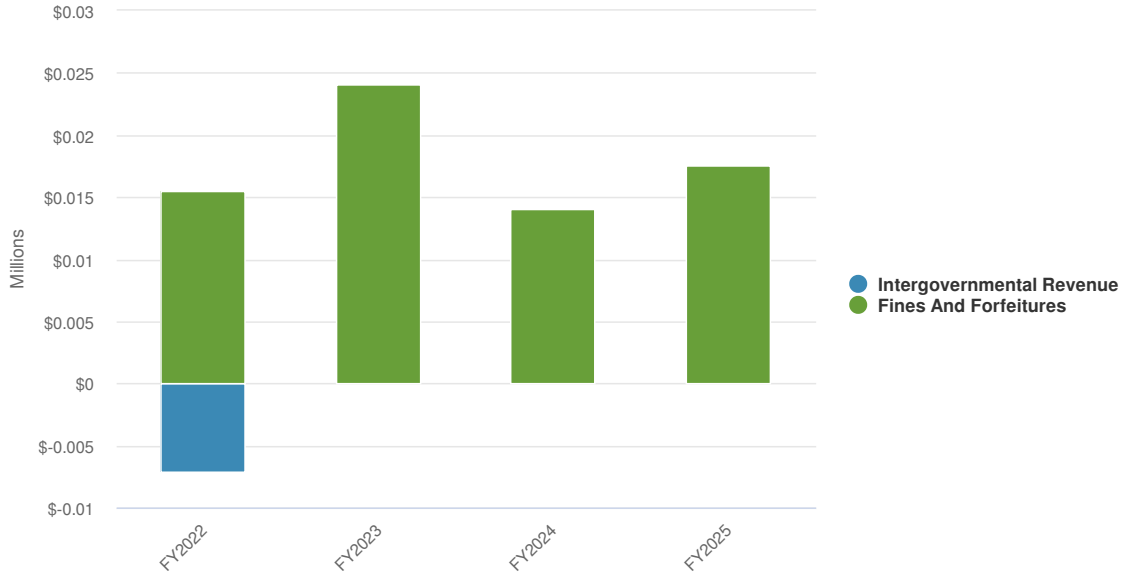
Summary

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

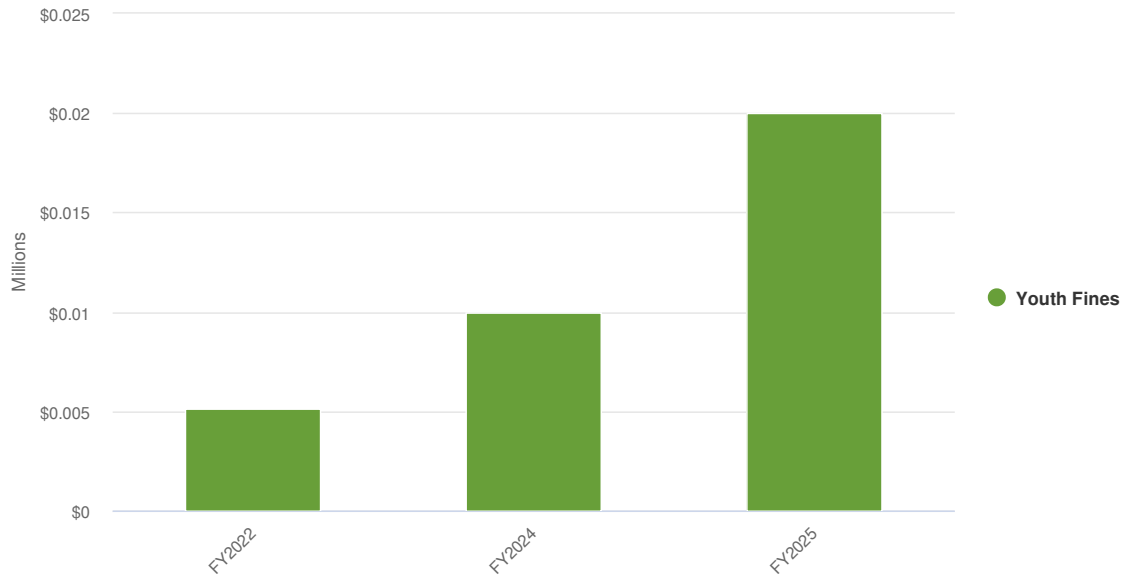
Budgeted and Historical 2025 Revenues by Source



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

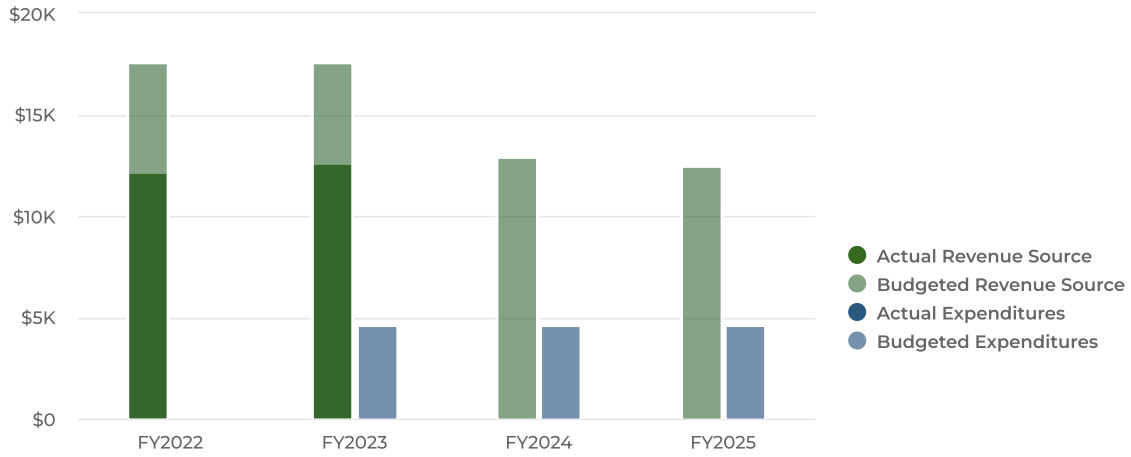
Budgeted and Historical 2025 Expenditures by Fund



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%

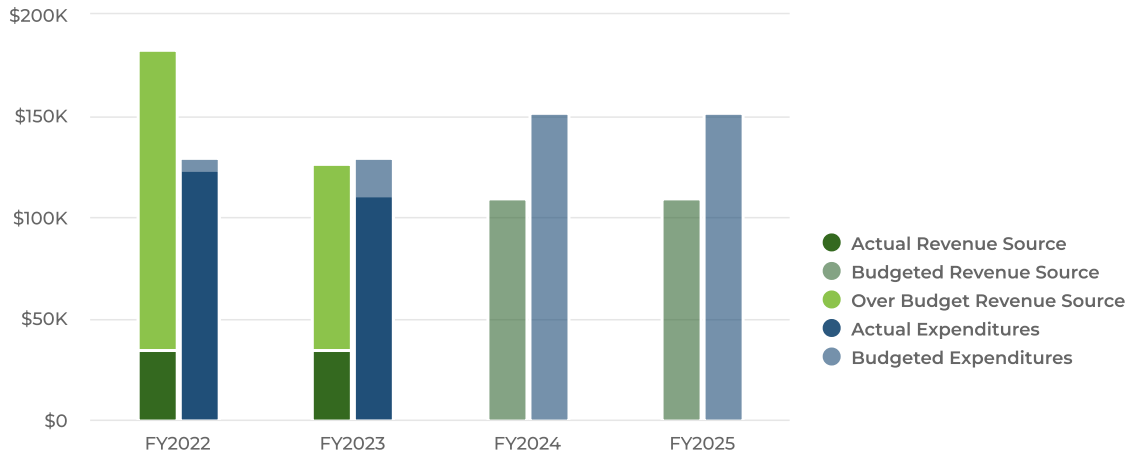


Police Equip Grants

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

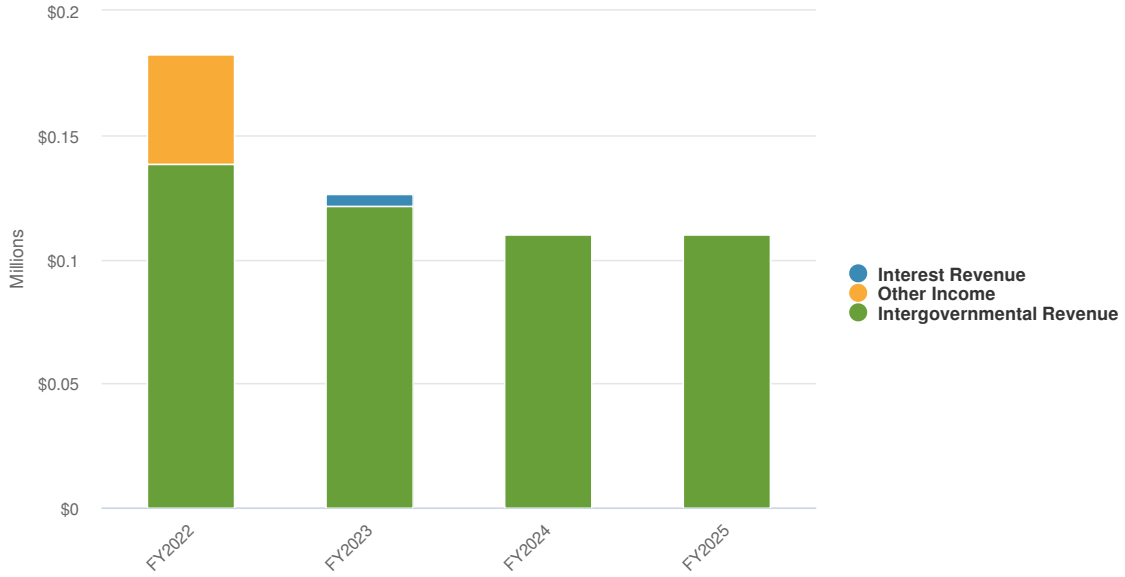
Summary

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

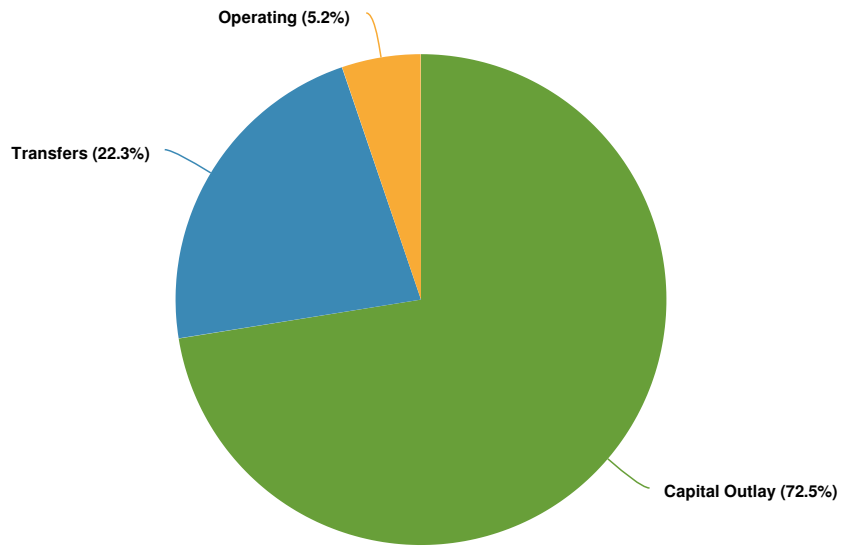
Budgeted and Historical 2025 Revenues by Source



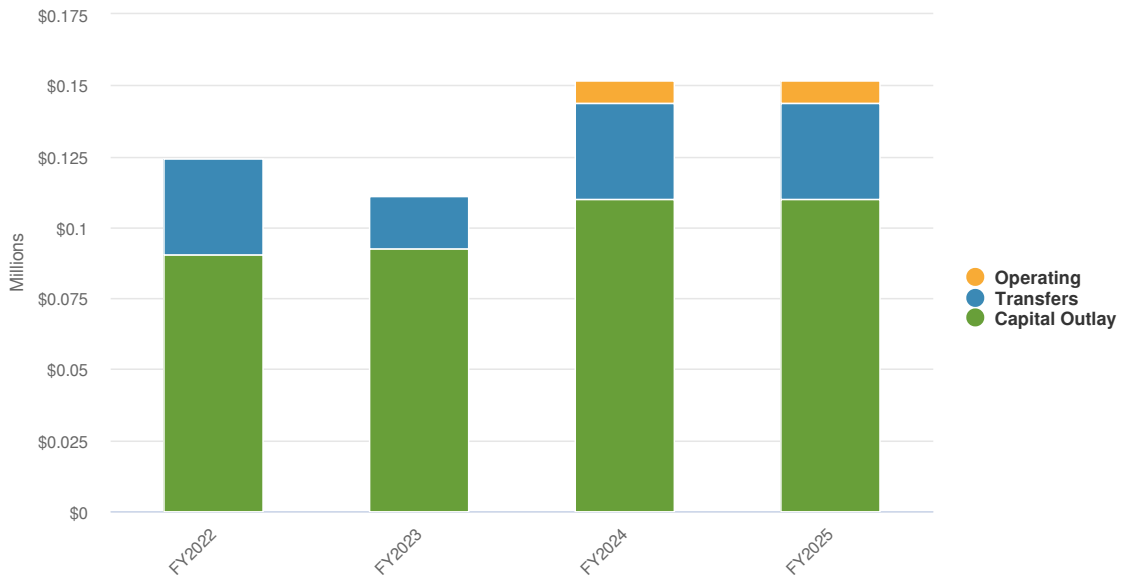
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenue	\$110,000.00	\$110,000.00	0%
Total Revenue Source:	\$110,000.00	\$110,000.00	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

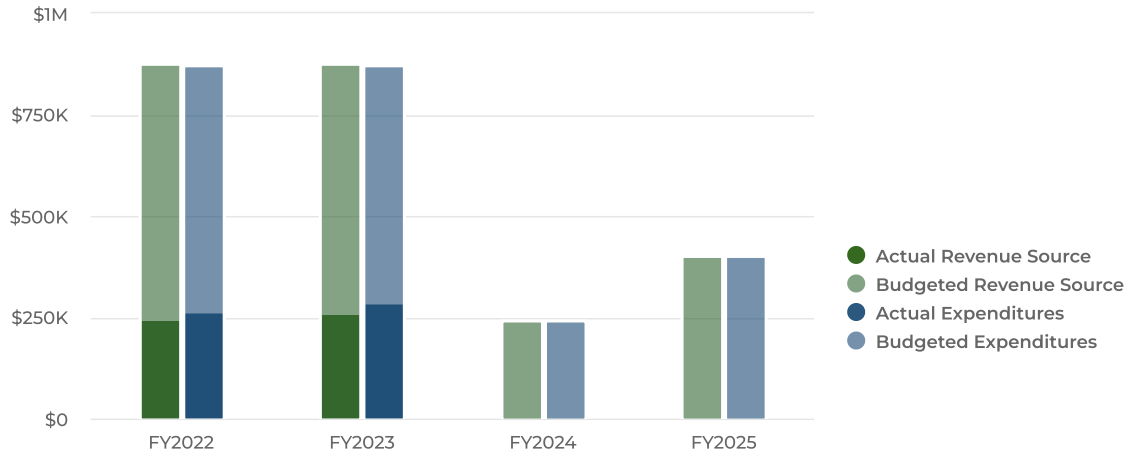


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$7,900.00	\$7,900.00	0%
Capital Outlay	\$110,000.00	\$110,000.00	0%

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.



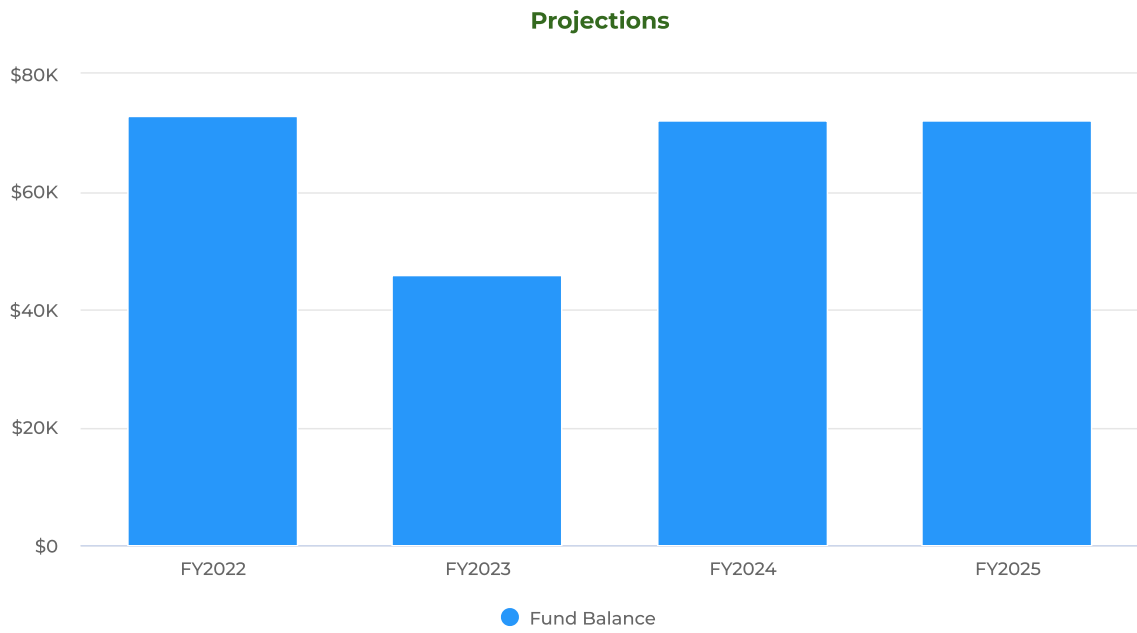
Revenue by Fund

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



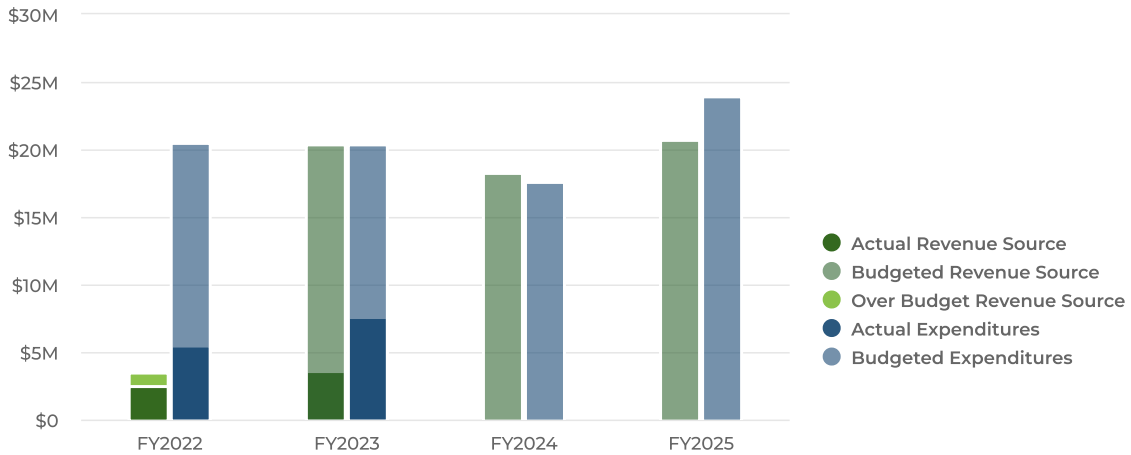


MMA Capital Projects

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.

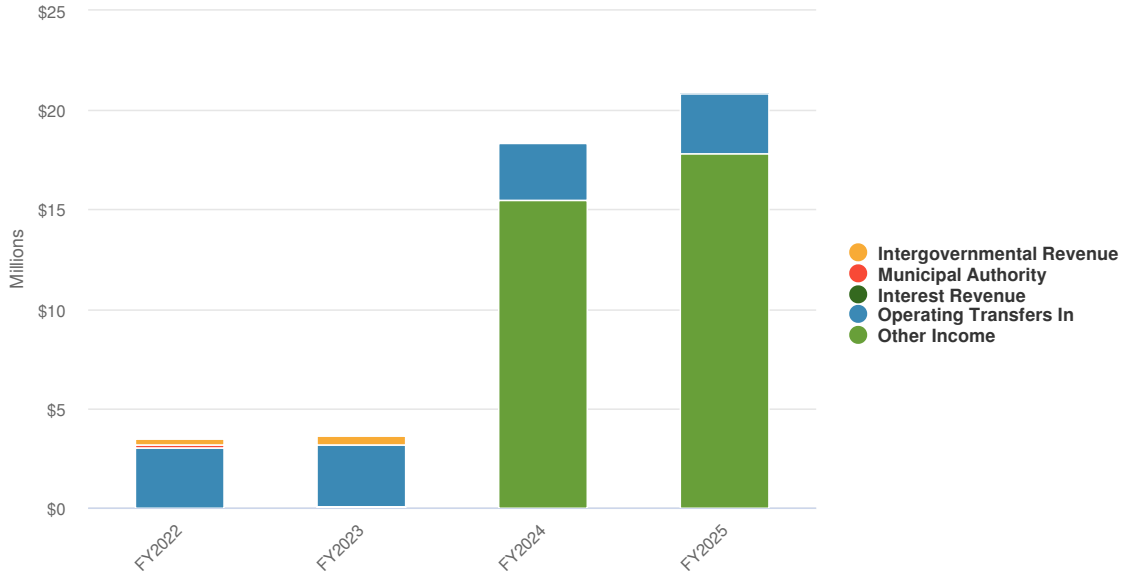
Summary

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

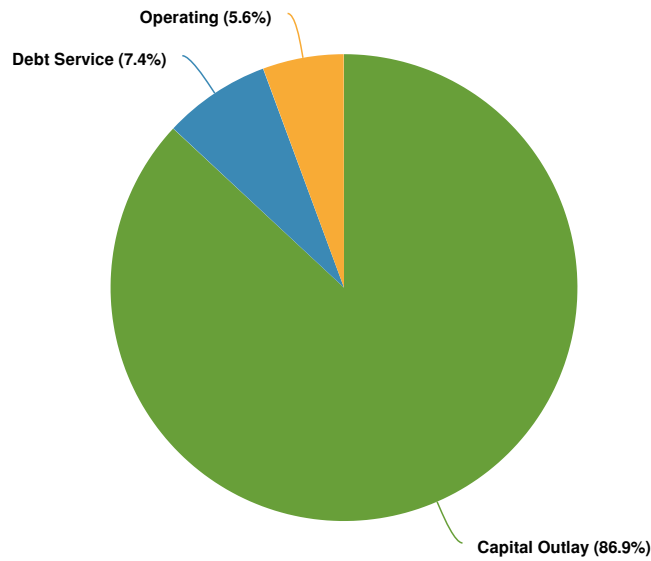
Budgeted and Historical 2025 Revenues by Source



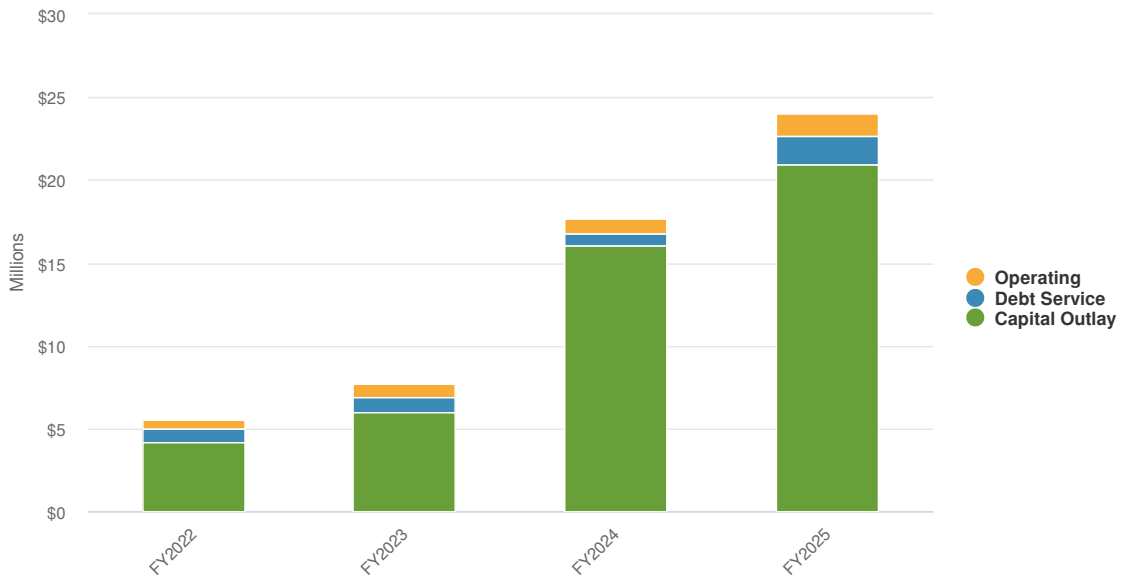
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Other Income	\$15,460,000.00	\$17,833,137.00	15.4%
Operating Transfers In	\$2,857,658.00	\$3,000,000.00	5%
Total Revenue Source:	\$18,317,658.00	\$20,833,137.00	13.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

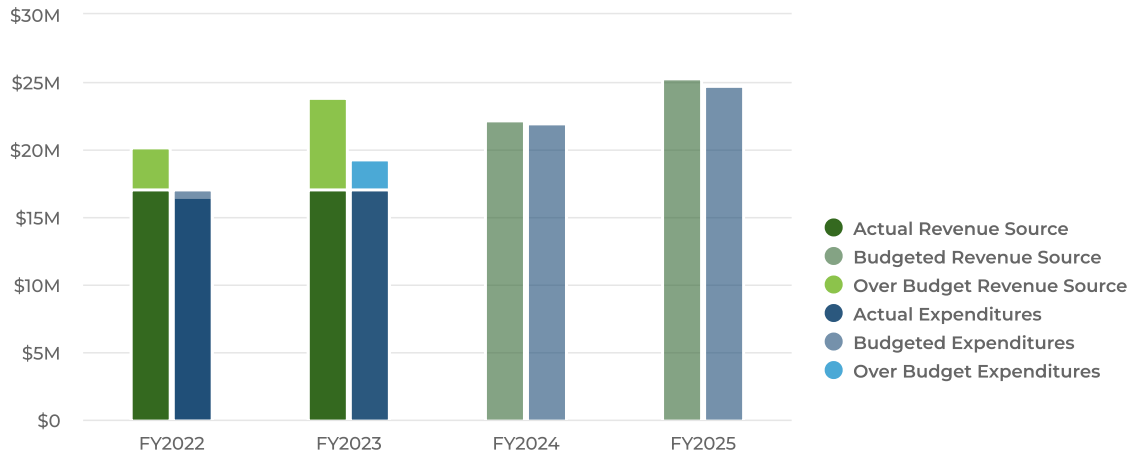


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Operating	\$902,000.00	\$1,352,300.00	49.9%
Capital Outlay	\$16,000,281.00	\$20,909,887.11	30.7%

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%

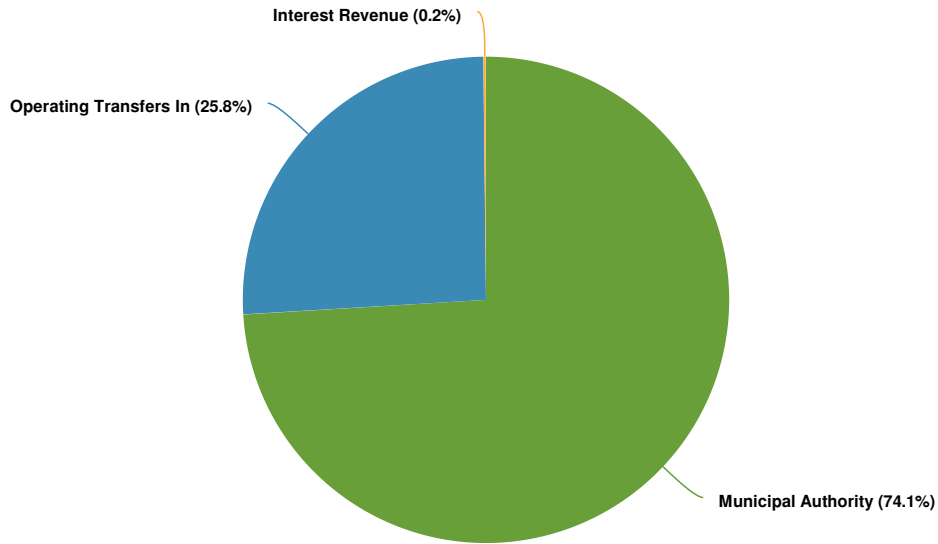
Summary

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.

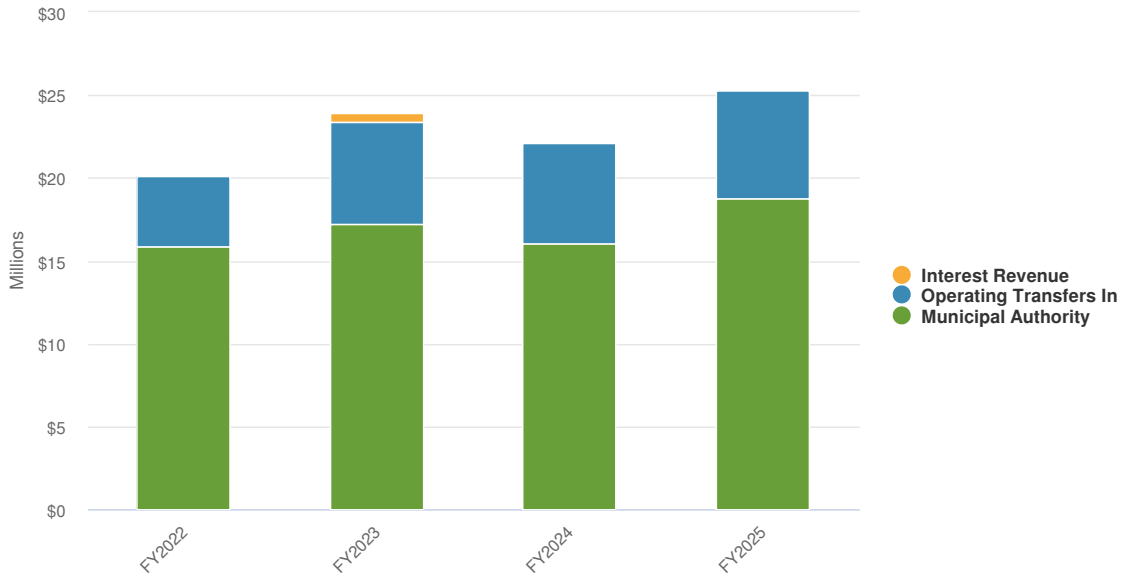


Revenues by Source

Projected 2025 Revenues by Source



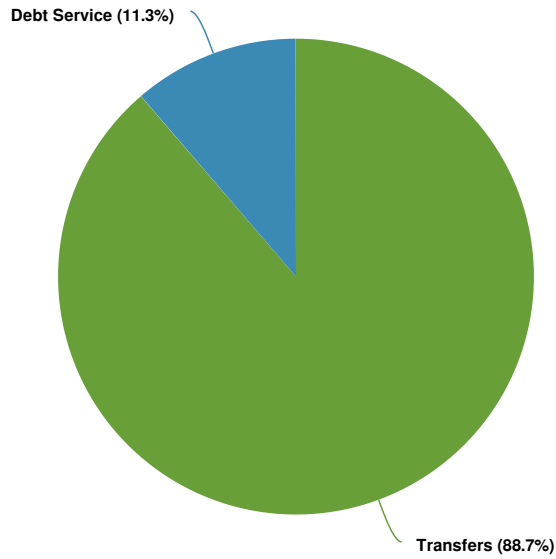
Budgeted and Historical 2025 Revenues by Source



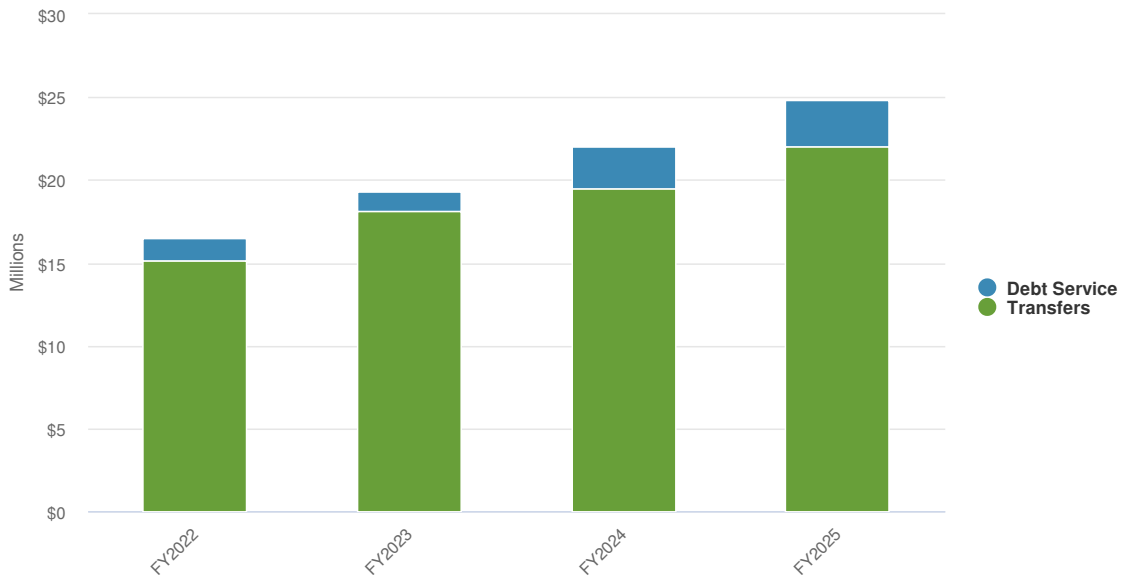
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Municipal Authority	\$16,065,132.00	\$18,755,132.00	16.7%
Interest Revenue	\$63,100.00	\$40,000.00	-36.6%
Operating Transfers In	\$6,055,500.00	\$6,530,000.00	7.8%
Total Revenue Source:	\$22,183,732.00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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

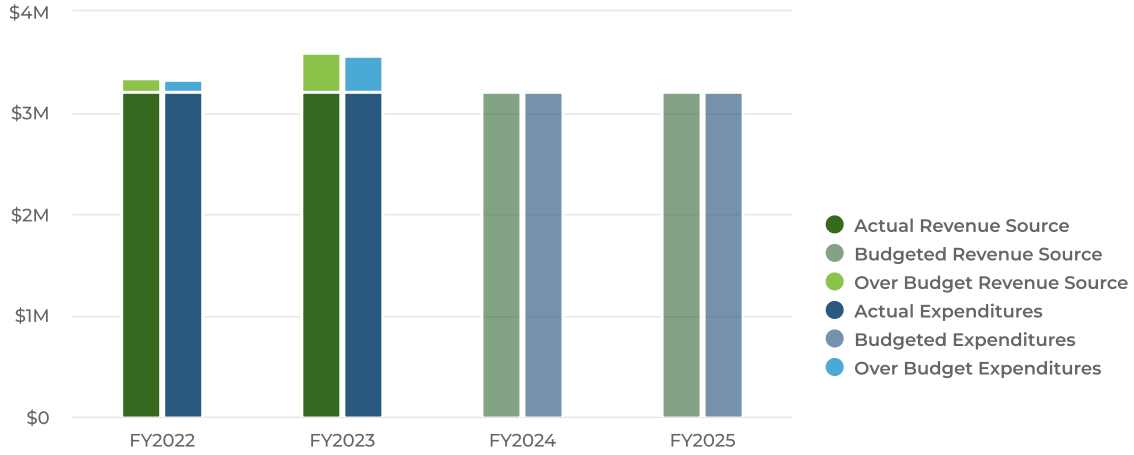


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Debt Service	\$2,572,921.00	\$2,799,760.00	8.8%
Transfers	\$19,445,658.00	\$22,006,700.00	13.2%

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

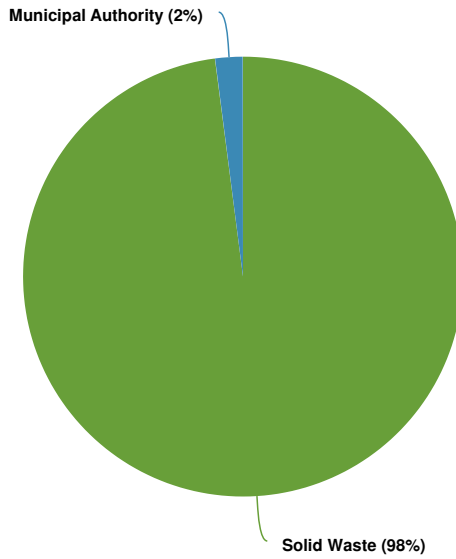
Summary

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.

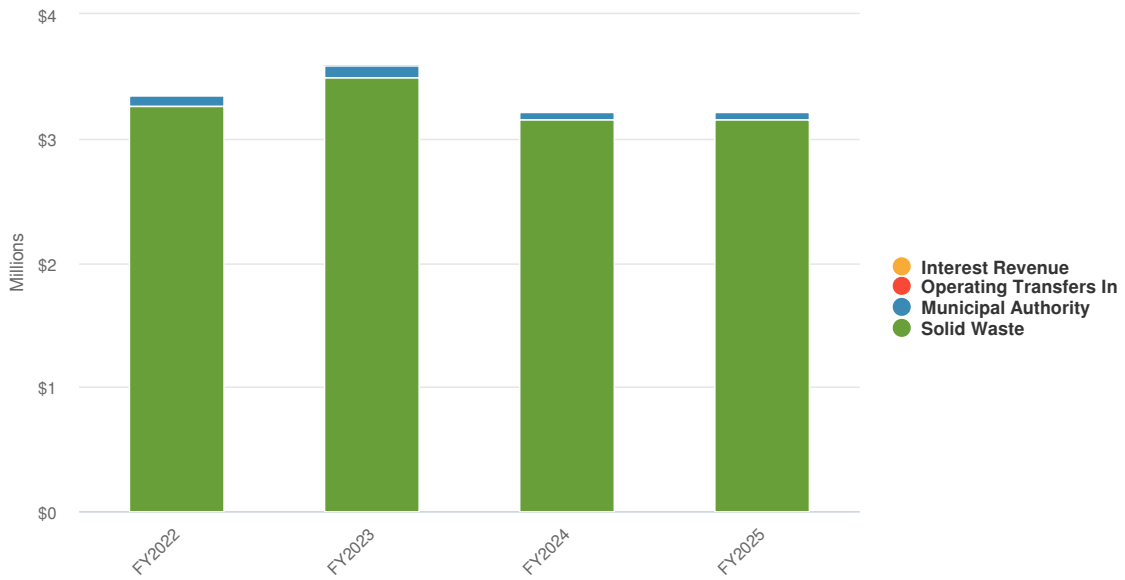


Revenues by Source

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%

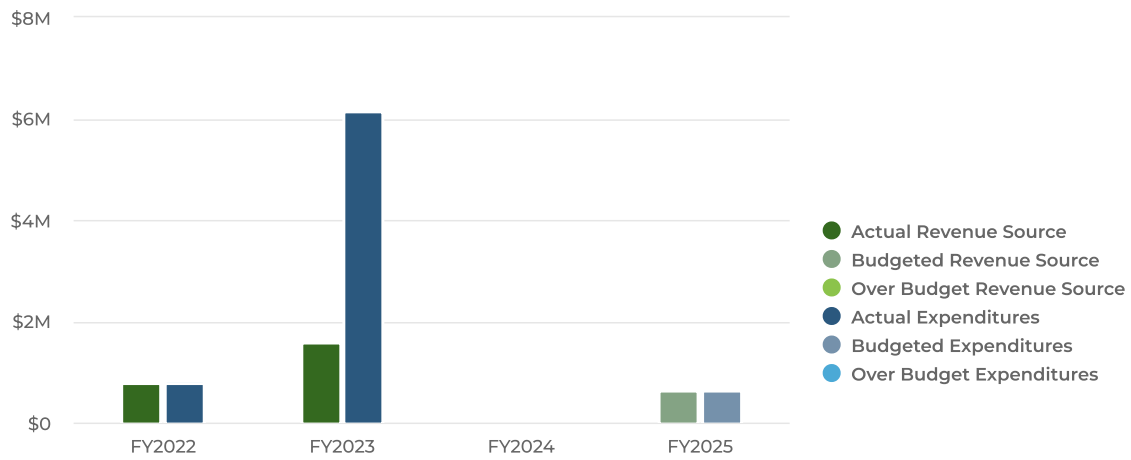
Expenditures by Expense Type

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%



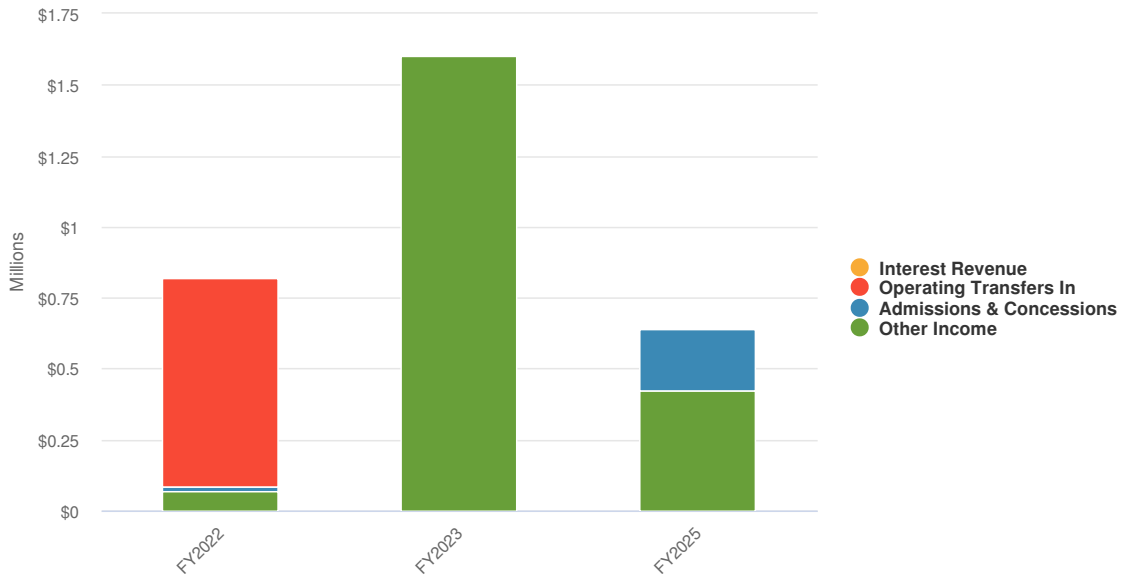
Summary

The City of Muskogee is projecting \$639K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$639K to \$639K in FY2025.



Revenues by Source

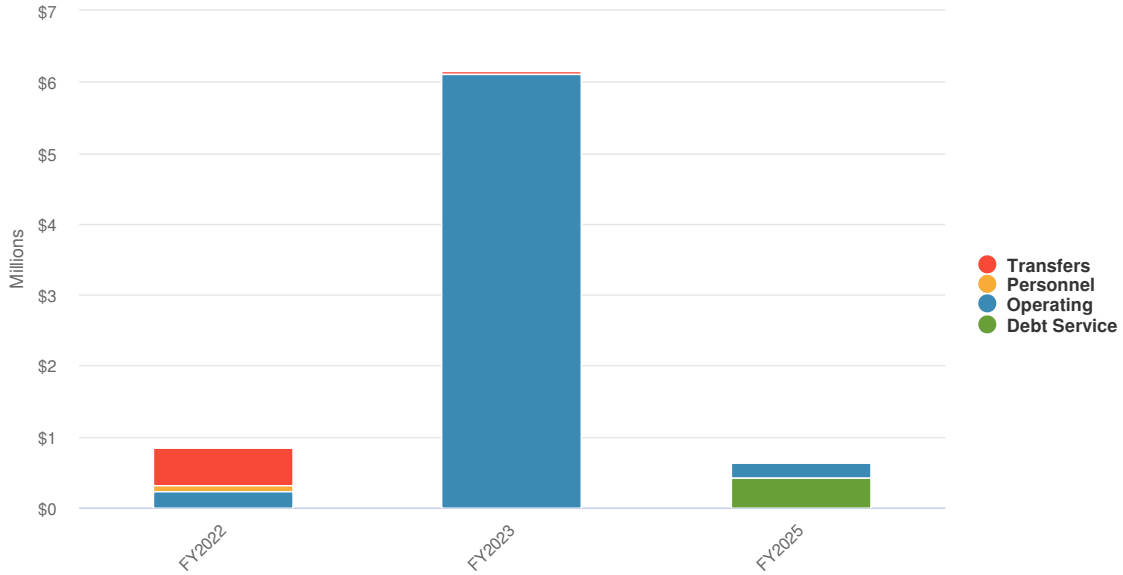
Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Admissions & Concessions	\$0.00	\$214,000.00	N/A
Other Income	\$0.00	\$425,000.00	N/A
Total Revenue Source:	\$0.00	\$639,000.00	N/A

Expenditures by Expense Type

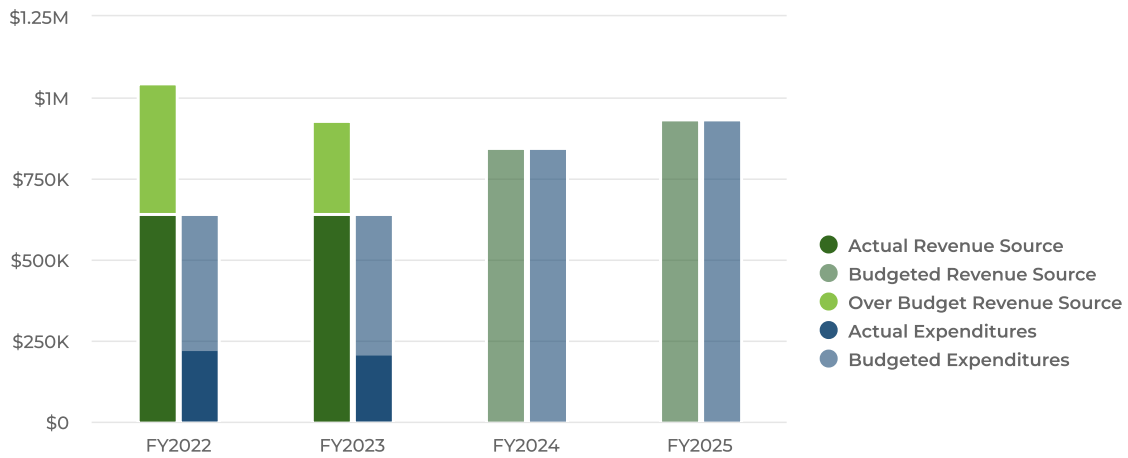
Budgeted and Historical Expenditures by Expense Type



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
Debt Service	\$0.00	\$425,000.00	N/A
Total Expense Objects:	\$0.00	\$639,000.00	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

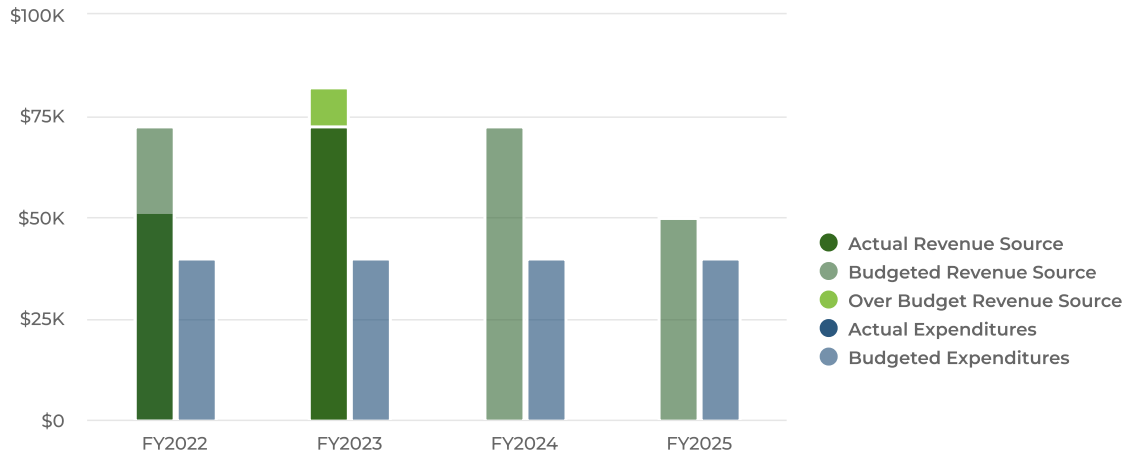
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	\$845,000.00	\$933,500.00	10.5%
Interest Revenue	\$100.00	\$100.00	0%
Total Revenue Source:	\$845,100.00	\$933,600.00	10.5%

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%

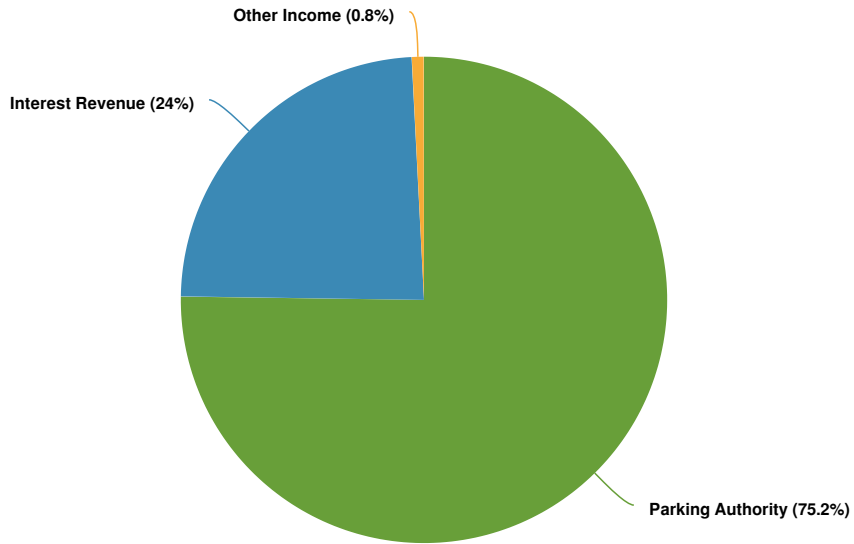
Summary

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.

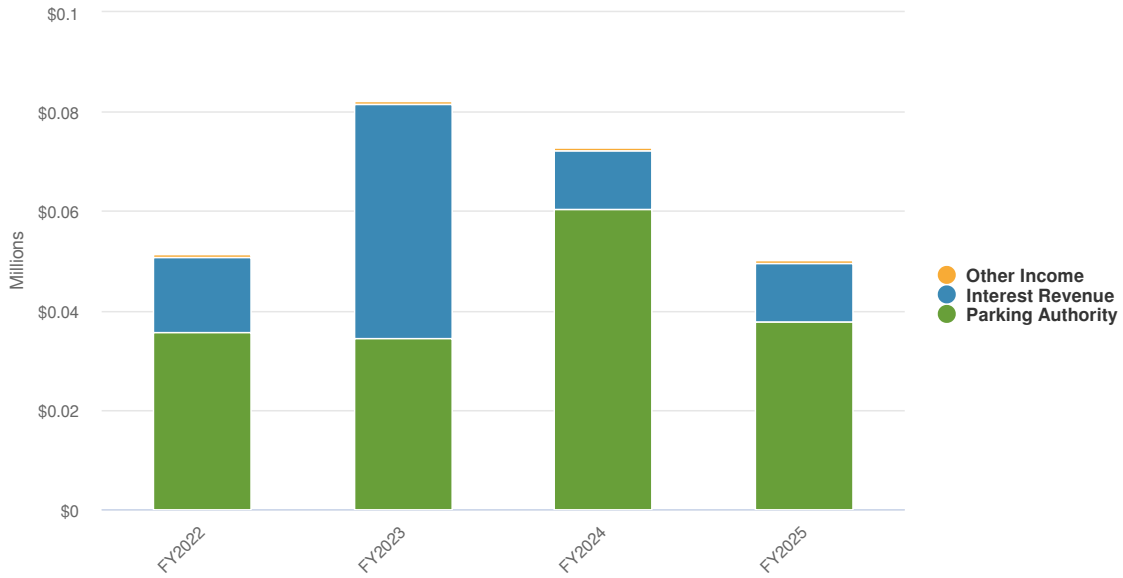


Revenues by Source

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

21.

Meeting Date: 05/20/2024

Submitted For: Mike Stewart, Public Works

Initiator: Kristal Keim, PW
Office Admin II

Department: Public Works

Staff Information Source:

Information

AGENDA ITEM TITLE:

Consider approval of Resolution No. 2981 authorizing the continuation of the account fund for the City of Muskogee entitled "Solid Waste Improvements," and designating the manner in which said account shall be operated for the upcoming FY2024-2025, or take other necessary action. (Mike Stewart)

BACKGROUND:

Resolution 2981 addresses the funding for new equipment and improvements in the Solid Waste Division of Public Works. This fund, in the past, has brought in a revenue of approximately \$368,000.00 per year.

RECOMMENDED ACTION:

Approve resolution.

Fiscal Impact

Attachments

Resolution No 2981

RESOLUTION NO. 2981

**A RESOLUTION AUTHORIZING THE CONTINUATION OF
THE ACCOUNT FUND FOR THE CITY OF MUSKOGEE
ENTITLED "SOLID WASTE IMPROVEMENTS" AND
DESIGNATING THE MANNER IN WHICH SAID ACCOUNT
SHALL BE OPERATED.**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MUSKOGEE,
THAT:

The account fund entitled "Solid Waste Improvements" which is financed by means of the deposit of two dollars and fifty cents (\$2.50) from each monthly service fee collected pursuant to Section 82-132 of the Muskogee City Code is hereby authorized from July 1, 2024 through June 30, 2025. The monies deposited in the account shall be used for the purpose of maintenance, repair, and improvement of the solid waste system within the City of Muskogee, including, but not limited to all capital improvements items.

This fund shall expire June 30, 2025, unless renewed by the City Council of the City of Muskogee.

PASSED, APPROVED, AND EFFECTIVE THIS _____.

W. PATRICK CALE, Mayor

ATTEST:

TAMMY L. TRACY, City Clerk

SEAL

Approved as to form and legality this ____ day of _____.

KATRINA BODENHAMER, City Attorney

Special Call City Council

22.

Meeting Date: 05/20/2024

Submitted For: Mike Miller, City Manager

Initiator: Tammy Tracy, City Clerk

Department: City Clerk

Staff Information Source: Mayor Patrick Cale

Information

AGENDA ITEM TITLE:

Consider approval to nominate and appoint Councilor Melody Cranford to serve on the Purchasing Committee, or take other necessary action. (Mayor Patrick Cale)

BACKGROUND:

This appointment is to fill the vacancy of former Councilmember Traci McGee.

RECOMMENDED ACTION:

Approve the appointment

Fiscal Impact

Attachments

No file(s) attached.
