

**RESOLUTION NO. 2922**

**A RESOLUTION AMENDING THE CITY OF MUSKOGEE, OKLAHOMA MUNICIPAL BUDGET FOR FISCAL YEAR 2022-2023 PROVIDING FOR THE TRANSFER OF EXCESS GENERAL FUND REVENUE FROM FISCAL YEAR 2021-2022 INTO A STABILIZATION ACCOUNT AND SPECIAL PROJECT FUND IN ACCORDANCE WITH CITY CODE 2-552; PROVIDING FOR THE TRANSFER OF FUNDS FROM GENERAL FUND TO SWIM & FITNESS ENTERPRISE FUND; PROVIDING FOR THE TRANSFER OF FUNDS FROM THE AMERICAN RESCUE PLAN ACT (ARPA) FUND TO THE HEALTH INSURANCE FUND; PROVIDING FOR THE PAYMENT OF EMPLOYEE PREMIUM PAY FROM THE AMERICAN RESCUE PLAN ACT (ARPA) FUND; PROVIDING TRANSFER AUTHORITY.**

**WHEREAS**, after conducting its mid-year review and receipt of funds under the American Rescue Plan Act of 2021 the City Council of the City of Muskogee has determined the need to amend its FY 2022-2023 budget to properly and prudently account for these additional appropriations and expenditures;

**WHEREAS**, the City also has, through cost saving measures and fiscal responsibility implemented in Fiscal Year 2021-2022, an unexpended balance in the General Fund in the amount of \$2,545,843.66, which has been carried over in accordance with Section 17-211(A) of the Municipal Budget Act, but as of yet, has not been appropriated;

**WHEREAS**, the City finds that said unexpended balance should be appropriated in accordance with City Code 2-552, which requires 75% of excess revenue be placed into a Stabilization account and 25% be placed into a Special Projects Fund created by Resolution No. 2742;

**WHEREAS**, the City will transfer \$200,000 to the Swim & Fitness Enterprise Fund for operations;

**WHEREAS**, the City will transfer \$50,000 from the American Rescue Plan Act (ARPA) Fund to the Health Insurance Fund for COVID Expenses;

**WHEREAS**, the City will pay Employee Premium Pay from the American Rescue Plan Act (ARPA) Fund in the amount of \$531,000;

**WHEREAS**, Exhibits A, B, C, D, E, F, G, and H attached hereto are intended to be demonstrative of the action contemplated by this Resolution.

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

**SECTION 1 - TRANSFER FROM EXCESS CARRYOVER FROM GENERAL FUND:** The City Council of the City of Muskogee does hereby amend its FY 2022-2023 Budget to incorporate a carryover balance from the FY 2021-2022 General Fund in the amount of \$2,545,843.66. In accordance with City Code 2-552, 75% of excess revenue shall be placed into a Stabilization account, as evidence by **Exhibit A and B**, and 25% be placed into a Special Projects Fund created by Resolution No. 2742, as evidenced by **Exhibit C** and appropriated herein in accordance with **Exhibit D**;

**SECTION 2 – TRANSFER FROM GENERAL FUND TO SWIM & FITNESS ENTERPRISE FUND:** The City Council of the City of Muskogee does hereby authorize the transfer of \$200,000 from the General Fund account to the Swim & Fitness Enterprise account to assist in the costs of operations, as evidence by **Exhibit E and F**.

**SECTION 3 – TRANSFER FROM AMERICAN RESCUE PLAN ACT (ARPA) FUND TO HEALTH INSURANCE FUND:** The City Council of the City of Muskogee does hereby authorize the transfer of \$50,000 from the American Rescue Plan Act (ARPA) Fund to the Health Insurance Fund for COVID related expenses, as evidence by **Exhibit G and H**.

**SECTION 4 – PAYMENT OF EMPLOYEE PREMIUM PAY:** The City Council of the City of Muskogee does hereby authorize the payment of employee premium pay in the amount of \$531,000 from the American Rescue Plan Act (ARPA) Fund.

**SECTION 5 – TRANSFER AUTHORIZATION:** The City Council does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2022-2023, 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.

**ADOPTED AND APPROVED**, by the City Council of Muskogee this 21<sup>st</sup> day of November 2022.

  
MARLON J. COLEMAN, MAYOR

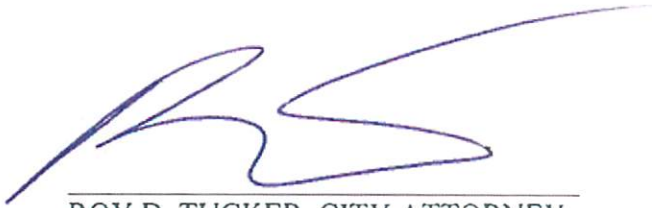
ATTEST:

  
TAMMY L. TRACY, CITY CLERK

(seal)



APPROVED as to form and legality this 21<sup>st</sup> day of November, 2022.



ROY D. TUCKER, CITY ATTORNEY

APPROVED FOR FUNDING:



DENNIS READ, CITY TREASURER



**BUDGET AMENDMENT FORM EXHIBIT A**

*Fund:* GENERAL  
*Amendment #:* 1  
*Fiscal Year:* 2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
	Transfer to Stabilization		\$1,909,382.75		

Totals: \$0.00 \$1,909,382.75 \$ - \$ -

*Date approved by City Manager & Signature*

Date

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*Date approved by Governing Body & Signature*

Date

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### BUDGET AMENDMENT FORM EXHIBIT C

*Fund:* GENERAL  
*Amendment #:* 2  
*Fiscal Year:* 2023

<u>Description</u>	<u>Estimated Revenue</u>		<u>Estimated Expenditures</u>	
	<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
Transfer to Special Projects			\$636,460.91	

Totals: \$0.00 \$ - \$636,460.91 \$ -

Date approved by City Manager & Signature  
Date approved by Governing Body & Signature

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\_\_\_\_\_  
Date



**BUDGET AMENDMENT FORM EXHIBIT D**

**Fund:** *SPECIAL PROJECT*  
**Amendment #:** *2*  
**Fiscal Year:** *2023*

	<u>Description</u>	<u>Estimated Revenue</u>		<u>Estimated Expenditures</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
215-0000-391.91-00	Transfer from General Fund	\$636,460.91			
215-7010-463.39-90	Comprehensive Plan			\$ 150,000.00	
215-4010-419.64-50	Security Upgrades			\$ 60,000.00	
215-7010-463.39-90	Demolition and Beautification			\$ 225,000.00	
215-7030-424.64-50	Marijuana Enforcement			\$ 12,000.00	
215-5050-421.64-10	PD Equipment			\$ 45,000.00	
215-5510-422.61-70	Fire Station			\$ 144,460.91	
<b>Totals:</b>		<u>\$636,460.91</u>	<u>\$ -</u>	<u>\$ 636,460.91</u>	<u>\$ -</u>

*Date approved by City Manager & Signature*

Date \_\_\_\_\_

*Date approved by Governing Body & Signature*

Date \_\_\_\_\_



**BUDGET AMENDMENT FORM EXHIBIT G**

**Fund:** ARPA FUND  
**Amendment #:** 4  
**Fiscal Year:** 2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Expenditures</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>

Transfer to Health Insurance Fund

\$50,000

Totals: \$0.00 \$0.00 \$50,000 \$ -

Date approved by City Manager & Signature

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Date approved by Governing Body & Signature

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**BUDGET AMENDMENT FORM EXHIBIT H**

*Fund:*                            **HEALTH INSURANCE FUND**  
*Amendment #:*  
*Fiscal Year:*                    **2023**

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Expenditures</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
	Transfer from ARPA Fund	\$50,000			
<b>Totals:</b>		<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$ -</b>

*Date approved by City Manager & Signature* \_\_\_\_\_

*Date* \_\_\_\_\_

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*Date approved by Governing Body & Signature* \_\_\_\_\_

*Date* \_\_\_\_\_

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**BUDGET AMENDMENT FORM EXHIBIT E**

*Fund:* GENERAL  
*Amendment #:* 3  
*Fiscal Year:* 2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Expenditures</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
	Transfer to Swim & Fitness			\$200,000	

Totals: \$0.00 \$0.00 \$200,000 \$ -

*Date approved by City Manager & Signature*

Date

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*Date approved by Governing Body & Signature*

Date

\_\_\_\_\_

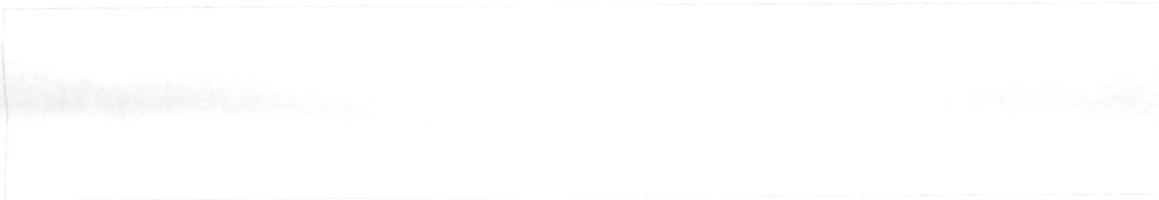


**BUDGET AMENDMENT FORM EXHIBIT F**

*Fund:* SWIM & FITNESS  
*Amendment #:*  
*Fiscal Year:* 2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Expenditures</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
	Transfer from General Fund	\$200,000			

Totals: \$200,000.00 \$0.00 \$0 \$ -



*Date approved by City Manager & Signature* \_\_\_\_\_ *Date* \_\_\_\_\_  
*Date approved by Governing Body & Signature* \_\_\_\_\_ *Date* \_\_\_\_\_

GROUP NUMBER : 03226  
ACCOUNTING PERIOD: 05/2023  
GROUP USER ID : DREAD  
GROUP CREATED BY : DREAD  
GROUP UPDATED BY : DREAD

C/R

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TRANS NO	TRANS DATE	DOCUMENT BANK	ACCOUNT NUMBER	DESCRIPTION 1	PROJECT	TRANSFER IN	TRANSFER OUT
		DESCRIPTION 2	TYPE				
100	11/22/2022		742-0000-391.92-30	ARPA TRANSFER		50,000.00	
200	11/22/2022		230-1010-491.97-42	ARPA TRANSFER			50,000.00

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GROUP TOTALS

COUNT: 2  
TRANSFER IN: 50,000.00  
TRANSFER OUT: 50,000.00

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221092	121	FOSTER, J.D.	03/24/2021	.06	00
221095	121	LEONARD, KEVIN TYLER	03/24/2021	52.42	00
221217	121	STAANLEY INVESTMENTS	03/31/2021	65.38	00
221222	121	WYATT, LAKIN B	03/31/2021	6.69	00
221225	121	BEAVER, OLIVIA N	04/01/2021	27.47	00
221229	121	KIRKHART, CHAD	04/01/2021	.50	00
221244	2923	JAMES EATON	04/01/2021	27.00	00
221452	635	ROTO-ROOTER	04/09/2021	500.00	00
221553	126	KRISTEN CARLSON	04/16/2021	90.00	00
221620	121	GREEN COUNTRY CORRAL	04/20/2021	106.34	00
221625	121	YAFFE, ANDREW W	04/20/2021	60.00	00
221628	121	FURRH, GEORGIA	04/21/2021	60.50	00
221787	121	COTTON TALE, INC.	04/28/2021	63.70	00
221801	121	SWAN, NANCY J	04/28/2021	.89	00
221936	121	SPRINGGS, ANISSA P	05/03/2021	11.29	00
222086	5984	TAYLA TOPAHA	05/07/2021	60.00	00
222113	121	COEN, TANNER	05/12/2021	6.74	00
222119	121	LASKER, CEODIA	05/12/2021	80.00	00
222126	121	SHELOR, JASON	05/12/2021	11.20	00
222282	121	SHANE FRIX PROPERTIES	05/19/2021	7.64	00
222284	121	WEBB, LATISCHIA & WADE	05/20/2021	1.43	00
222353	117	MIKE PAGE	05/21/2021	27.00	00
222551	2923	CLINT THOMAS	06/01/2021	27.00	00
222668	5379	RODNEY L. MATHEWS	06/04/2021	105.00	00
222734	121	MACKEY SERVICES, LLC	06/08/2021	56.05	00
222741	121	RILEY, MARY ELIZABETH	06/08/2021	36.07	00
222745	121	STONEBARGER, NOLAN C	06/08/2021	41.31	00
222855	5950	RIVER VALLEY WINWATER	06/11/2021	34.08	00
222888	125	KOOL BREEZE	06/14/2021	8.00	00
223114	5103	JACK HOOPES	06/25/2021	4.52	00
223216	121	HARRIS, KALISA N	06/30/2021	4.38	00
223220	121	LOWREY, MYRIAH J	06/30/2021	51.01	00
223225	121	DERR JR, JOHN W	07/01/2021	24.77	00
223228	121	MURRAY, MICHAEL D	07/01/2021	.87	00
223229	121	PEAK LIQUOR	07/01/2021	10.32	00
223396	2923	CLINT THOMAS	07/07/2021	27.00	00
223407	2923	MATTHEW PITMAN	07/07/2021	27.00	00
223705	121	MOODY III, KENNY	07/16/2021	8.30	00
223725	121	PHIPPS, COLTON D	07/21/2021	1.79	00
223728	121	SANDOVAL-MATA, ESTELA	07/21/2021	9.37	00
223729	121	WRIGHT, DAKOTA B	07/21/2021	6.50	00
223850	121	ISBELL, MELISSA K	07/28/2021	13.62	00
223967	121	RICHERSON, DERRICK R	08/02/2021	55.07	00
223968	121	RICHESON, RUSSELL	08/02/2021	59.28	00
223973	2923	CLINT THOMAS	08/02/2021	27.00	00
223992	121	GEE, WILLARD	08/04/2021	64.81	00
224123	121	BARKER, B	08/11/2021	16.28	00
224138	121	PAULSON, TAYLOR L	08/11/2021	36.16	00
224403	121	HAMON, BRENDA	08/26/2021	15.55	00
224407	121	MOREHEAD, TAYLOR M	08/26/2021	45.92	00
224542	121	BACON, KYLE A	09/01/2021	100.00	00

PREPARED 11/22/2022, 9:35:29  
PROGRAM: GM313U

CITY OF MUSKOGEE  
TRANSFER UPDATE LIST

PAGE 1  
REPORT NUMBER 13

GROUP NUMBER : 03222 SPECIAL PROJECTS C/R  
ACCOUNTING PERIOD: 05/2023  
GROUP USER ID : DREAD  
GROUP CREATED BY : DREAD  
GROUP UPDATED BY : DREAD

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TRANS NO	TRANS DATE	DOCUMENT BANK	ACCOUNT NUMBER	DESCRIPTION 1	PROJECT	TRANSFER IN	TRANSFER OUT
DESCRIPTION 2		TYPE					
100	11/22/2022	FY 2023	215-0000-391.91-00			636,460.91	
200	11/22/2022	FY2023	100-1010-491.92-15				636,460.91

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GROUP TOTALS

COUNT: 2  
TRANSFER IN: 636,460.91  
TRANSFER OUT: 636,460.91

CHECK NO	VENDOR NO	VENDOR NAME	CHECK DATE	CHECK AMOUNT	BANK CODE
232823	121	UPCHURCH, BILL	10/17/2022	44.90	00
232824	121	WOODS, CARL	10/17/2022	15.00	00
232837	121	SMART, KANYON A	10/19/2022	123.92	00
232854	3640	CHARBONNEAU, BILLY JO	10/21/2022	100.00	00
232946	121	GARCIA RAMOS, JUAN JOSE	10/25/2022	36.49	00
232948	5923	LOGAN & LOWRY, LLP	10/25/2022	70,000.00	00
232949	121	BUMGARNER, STEPHEN L	10/26/2022	7.41	00
232959	121	TIDWELL, JESSICA J	10/26/2022	212.52	00
232992	6234	EMPLOYEE NAVIGATOR, LLC	10/28/2022	104.25	00
233015	4246	MARVIN'S MOWERS AND OUTDOOR LL	10/28/2022	324.96	00
233029	2694	OPUBCO COMMUNICATIONS GROUP	10/28/2022	440.00	00
233035	149	ROSSON WHEEL SERVICE	10/28/2022	75.00	00
233039	84	SADLER PAPER COMPANY	10/28/2022	778.10	00
233062	3024	CHRIS DEAN	10/31/2022	162.00	00
233071	3024	TODD CUMBEY	10/31/2022	162.00	00
233075	194	MORGAN SERVICES COMPANY LLC	11/01/2022	1,362.54	00
233076	121	BARTON, DONALD E	11/02/2022	14.38	00
233077	121	BUSBY, WILLIAM EDWARD	11/02/2022	36.39	00
233078	121	CLARK, STEVEN	11/02/2022	14.37	00
233080	121	DOWNS, WILLIAM R	11/02/2022	115.51	00
233082	121	FEELER, JIMMY W JR	11/02/2022	7.99	00
233084	121	NIPPER, WILLARD R JR	11/02/2022	36.39	00
233085	121	PCRX, INC	11/02/2022	55.67	00
233086	121	PORTER, LYNETTA D	11/02/2022	48.08	00
233089	121	SLAPE, HENRY D	11/02/2022	37.68	00
233090	121	STALLING, CRYSTAL G	11/02/2022	48.57	00
233092	121	VANERI, LLC	11/02/2022	21.89	00
233093	121	WHITE, TRACY LEA	11/02/2022	40.25	00
233094	121	ZURGA, STUART W	11/02/2022	50.01	00
233101	2923	KELLY FIELD	11/02/2022	27.00	00
233102	2923	KENT KAMP	11/02/2022	27.00	00
233104	2923	LANCE ROLLAND	11/02/2022	27.00	00
233105	2923	SAMANTHA HENDERSON	11/02/2022	27.00	00
233106	2923	SHARON ARNOLD	11/02/2022	27.00	00
233107	2923	TRISTAN GAITHER	11/02/2022	27.00	00
233108	3024	AARON MAYHUGH	11/04/2022	230.22	00
233110	2713	ACTION GROUP STAFFING	11/04/2022	7,683.56	00
233112	5167	ANIMAL MEDICAL CENTER #19034	11/04/2022	556.00	00
233122	4739	JUSTIN CAWVEY	11/04/2022	4,930.00	00
233124	3640	CHARBONNEAU, BILLY JO	11/04/2022	100.00	00
233125	167	CINCINNATI RADIATOR SERVICE IN	11/04/2022	320.00	00
233128	5013	COOK CONSULTING LLC	11/04/2022	137,586.07	00
233131	117	DIANA WILSON	11/04/2022	13.41	00
233134	5359	ESO SOLUTIONS, INC.	11/04/2022	970.00	00
233138	6059	AVERY LAWN CARE	11/04/2022	2,400.00	00
233143	6249	FRIENDS OF ROUGHER BASEBALL, I	11/04/2022	1,180.00	00
233144	4907	KARLA D GIBSON	11/04/2022	50.00	00
233146	6197	GRADY NICHOLS, LTD	11/04/2022	1,250.00	00
233149	40	HARRISON TIRE & SUPPLY	11/04/2022	380.00	00
233151	42	HOGLE COMPANY	11/04/2022	2.50	00
233153	4857	I 40 RACE SERVICE LLC	11/04/2022	52.50	00

PREPARED 11/22/2022, 9:28:38  
PROGRAM: GM313U

CITY OF MUSKOGEE  
ADJUSTING JOURNAL UPDATE LIST

PAGE 1  
REPORT NUMBER 684

GROUP NUMBER : 03220 STABILIZATION FY2023 C/R  
ACCOUNTING PERIOD: 05/2023  
GROUP USER ID : DREAD  
GROUP CREATED BY : DREAD  
GROUP UPDATED BY : DREAD

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TRANS NO	TRANS DATE	DOCUMENT BANK	ACCOUNT NUMBER	DESCRIPTION 1	PROJECT	DEBIT AMOUNT	CREDIT AMOUNT
		DESCRIPTION 2	TYPE				
100	11/22/2022	FY 2023		100-0000-101.10-00			1,909,382.75
200	11/22/2022	FY 2023	15	100-0000-101.10-10		1,909,382.75	

GROUP TOTALS

COUNT: 2  
DEBITS: 1,909,382.75  
CREDITS: 1,909,382.75



PREPARED 11/14/2022, 10:51:24  
PROGRAM: GM313U

CITY OF MUSKOGEE  
CASH RECEIPT UPDATE LIST

PAGE 1  
REPORT NUMBER 691

GROUP NUMBER : 03034 PITNEY BOWES AUTO DRAFC/R  
ACCOUNTING PERIOD: 05/2023  
GROUP USER ID : JKINGSTON  
GROUP CREATED BY : JKINGSTON  
GROUP UPDATED BY : JKINGSTON

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TRANS NO	TRANS DATE	RECEIPT BANK	ACCOUNT NUMBER	DESCRIPTION 1	PROJECT	RECEIPT AMOUNT
	DESCRIPTION 2	TYPE				
100	11/10/2022	11-10-2022	100-0000-143.90-00	TO CORRECT ACCOUNT		1,000.00
200	11/14/2022	REFILL 11.	100-0000-202.90-00			1,000.00-

GROUP TOTALS

COUNT: 2  
AMOUNT:

GROUP NUMBER : 03229  
 ACCOUNTING PERIOD: 05/2023  
 GROUP USER ID : DREAD  
 GROUP CREATED BY : DREAD  
 GROUP UPDATED BY : DREAD

TRANS NO	TRANS DATE	DOCUMENT BANK	ACCOUNT NUMBER	DESCRIPTION 1	PROJECT	DEBIT AMOUNT	CREDIT AMOUNT
		DESCRIPTION 2	TYPE				
100	11/22/2022		100-0000-130.95-50	SWIM&FITNESS LIABILITY			200,000.00
200	11/22/2022		100-1010-491.95-50	SWIM&FITNESS LIABILITY		200,000.00	
300	11/22/2022		550-0000-208.91-00	SWIM&FITNESS LIABILITY		200,000.00	
400	11/22/2022		550-0000-391.91-00	SWIM&FITNESS LIABILITY			200,000.00

GROUP TOTALS

COUNT: 4  
 DEBITS: 400,000.00  
 CREDITS: 400,000.00