



City of Muskogee FY 2023 - 2024 BUDGET



Adopted Version - 5/22/2023

Last updated 05/23/23

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INTRODUCTION



CITY OF MUSKOGEE
FINANCE DEPARTMENT
229 W. Okmulgee
PO Box 1927
Muskogee, OK 74402-1927
Phone (918) 684-6291
Fax (918) 684-6293

July 06, 2023

Cindy Byrd
State Auditor and Inspector's Office
2300 N. Lincoln Blvd.
Room 100
Oklahoma City, OK 73105

Dear Mrs. Byrd

Please find enclosed the budget adopted by the City Council, May 22, 2023 for the City of Muskogee, Oklahoma, for the Fiscal Year 2023-2024 (July 1, 2023 – June 30, 2024). Budgets received from the Muskogee Parking Authority and Muskogee Municipal Authority are also attached.

We are transmitting this to be filed according to the Municipal Budget Act of 1979, which our municipality, by Resolution, adopted February 23, 1981. A copy of the Debt Service Budget is being filed with the County Excise Board so they can levy the necessary taxes.

Thank you,

Dennis Read
Treasurer

A handwritten signature in blue ink, appearing to read "D. Read", is written below the typed name and title.

Enclosures

Transmittal Letter

CITY MANAGER BUDGET MESSAGE

CITY MANAGER BUDGET MESSAGE

Fiscal Year 2024

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 2023-2024. As required by law, the budget presented is balanced with revenue and expenditures.

Budget Approach

In FY2024, we budgeted expenditures less than revenues, with the notable exception of use of reserve detailed below. 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 \$99,419,726 that are of critical importance to this budget:

- General Fund - \$44,195,474
- Special Revenue & Capital Projects Funds - \$43,634,855
- Enterprise Funds - \$3,192,517
- Internal Service Funds - \$8,151,880
- Sinking Fund - \$245,000

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

- Muskogee Municipal Authority (Water and Sewer) Trust - \$22,018,579
- 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 increase consistent with what we have seen in the past twelve months.

Our budget includes an atypical use of reserve funds for two designated purposes: an increase in the economic development budget and decision to forego funding requests to the City of Muskogee Foundation and instead funding ongoing programs through the reserve fund for this fiscal year.

There are several other factors that impact our revenue assumptions for FY2024. We are projecting utility revenue to the general fund to increase reflective of historical trends and use tax collections to continue to increase.

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 stay flat, so that 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 borne 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 FY2024 budget are:

1. Money is set aside for employee salary increases (a strategic plan objective)
2. More money than ever for stormwater and drainage projects
3. Increased funding for water quality and water line replacements
4. Facilities maintenance and capital budgets both increased dramatically
5. Largest economic development budget in city history with more money than ever for incentives
6. More than \$1 million in housing incentives available
7. Public Safety priorities addressed
8. New funding for quality of life and family fun, including a new splash pad and an egaming facility.

In our capital budget, we are prioritizing the expenditures that will save us money in the long-run and improve customer service, like a payment kiosk for utility and court related fees and a new fueling system, which saves us money year after year.

I am optimistic now as I look at Muskogee, my home for the past 23 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 Dennis Read, our Treasurer, Alicia Glanz, our Deputy Treasurer, and Jennifer Swezey, our Assistant City Manager, who do the hard work of getting this document together.

Sincerely,

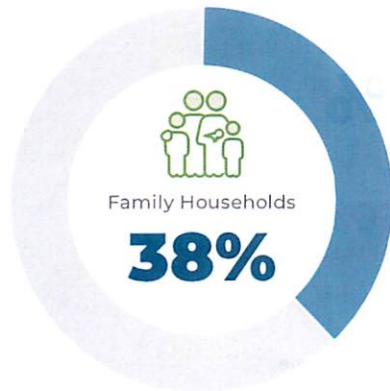
Mike Miller
City Manager

Household Analysis

TOTAL HOUSEHOLDS

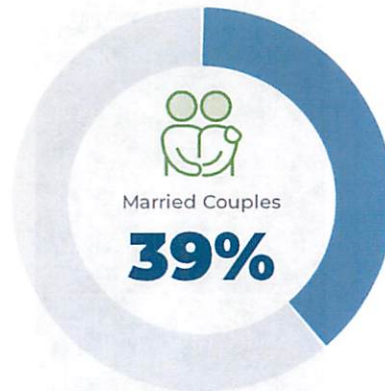
14,945

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.



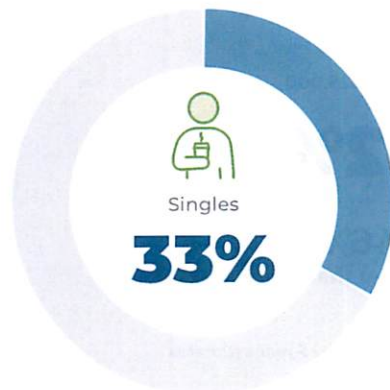
▼ 21%

lower than state average



▼ 20%

lower than state average



▲ 17%

higher than state average



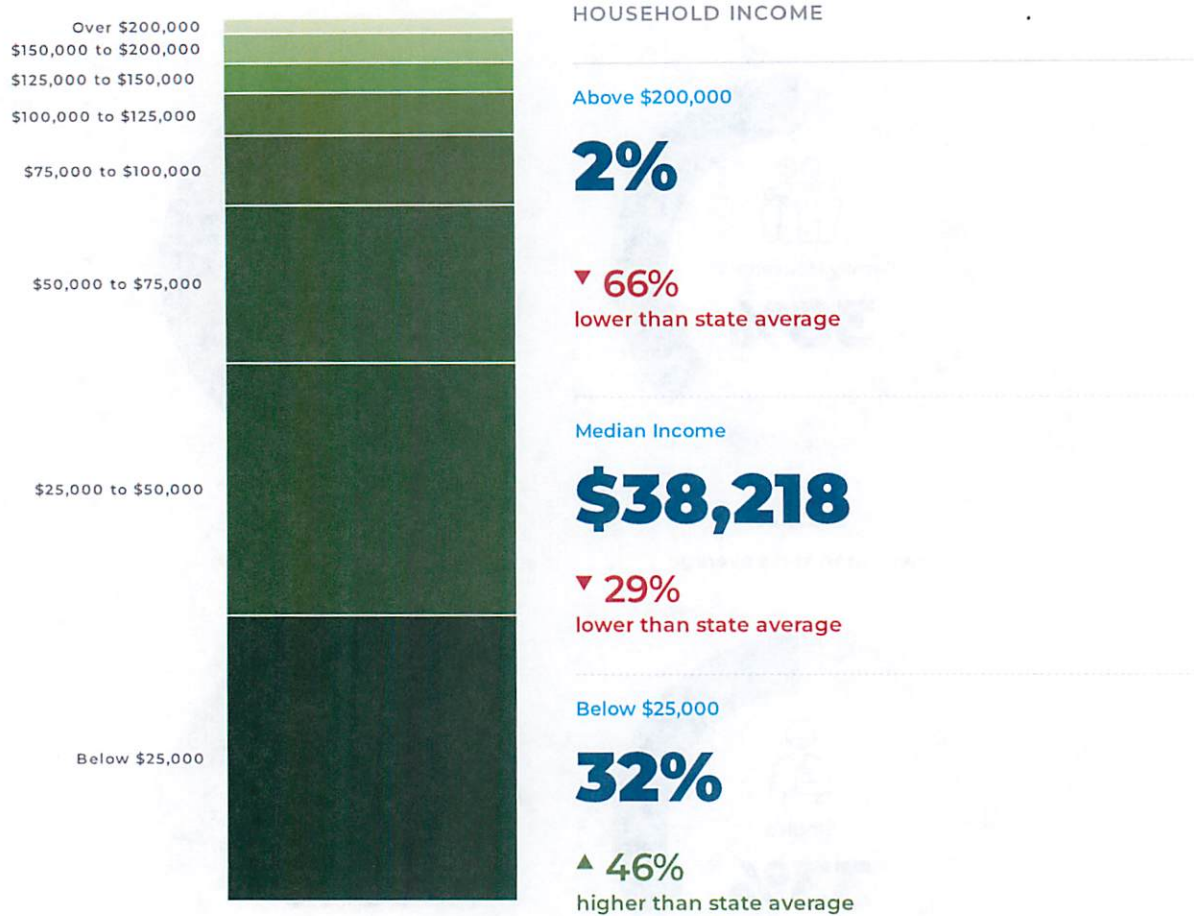
▲ 12%

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



2020 MEDIAN HOME VALUE

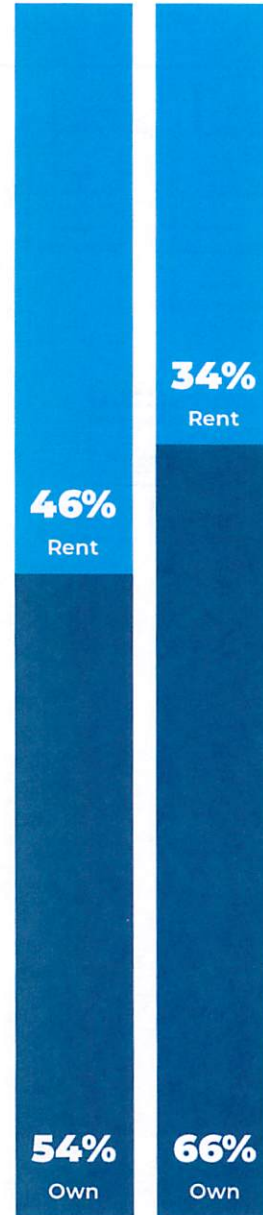
\$98,800



* Data Source: 2020 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.



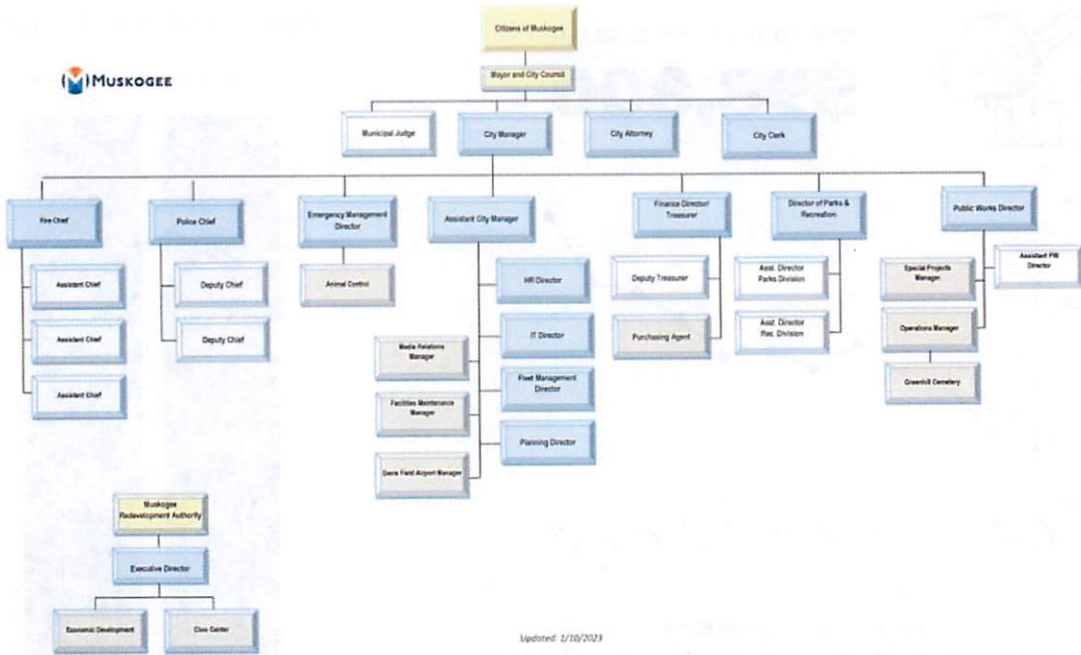
* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2020 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



Updated: 2/10/2023

BUDGET OVERVIEW

Strategic Plan

On April 25, 2023, 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 FY2024 Budget transforms the strategic initiatives into an action plan dedicating city resources to address our highest priorities.

1. Streets and Infrastructure

The FY2024 Budget includes more the \$10 million for streets, 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, funds, for our largest CDBG grant ever to be used for water line replacement and \$2.6 million for additional repairs and improvements for our water and sewer infrastructure. We are also continuing construction more than \$45 million of capital projects for our water lines, water treatment plant, pollution control plant and collections.

2. Public Image

The FY2024 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. We've included additional funding and grant requests for demolition of dilapidated structures. We also have allocated additional funds for new mowing and maintenance initiatives emphasizing the city's gateway areas.

3. Economic Development

The City funds economic development by setting aside \$1.5 million in use tax for this purpose. This year's budget is the highest economic development budget in the city's history. By ordinance, we 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 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 southwest 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 24 homes built in Muskogee in 2022.

The FY2024 budget includes funds for housing incentives to address that disparity.

Other opportunities include land banking and infill housing development.

5. Tourism

The FY2024 budget dedicates nearly \$1 million in hotel/motel tax collections for tourism purposes. The council has allocated money specifically for tourism venues as well as funding the Muskogee Tourism Authority to prioritize strategic tourism opportunities.

Short-term Factors

The City of Muskogee has received more than \$6.5 million in American Rescue Plan Funds, which must be encumbered by December 31, 2024. The vast majority of those funds have been encumbered already but the council will have choices in the coming year. Additionally, the city was awarded \$2 million in competitive ARPA funds from the state to improve water quality. This grant was matched by the City of Muskogee Foundation. These projects, using one-time available funding, will make a lasting impact on Muskogee.

Personnel

Position Summary

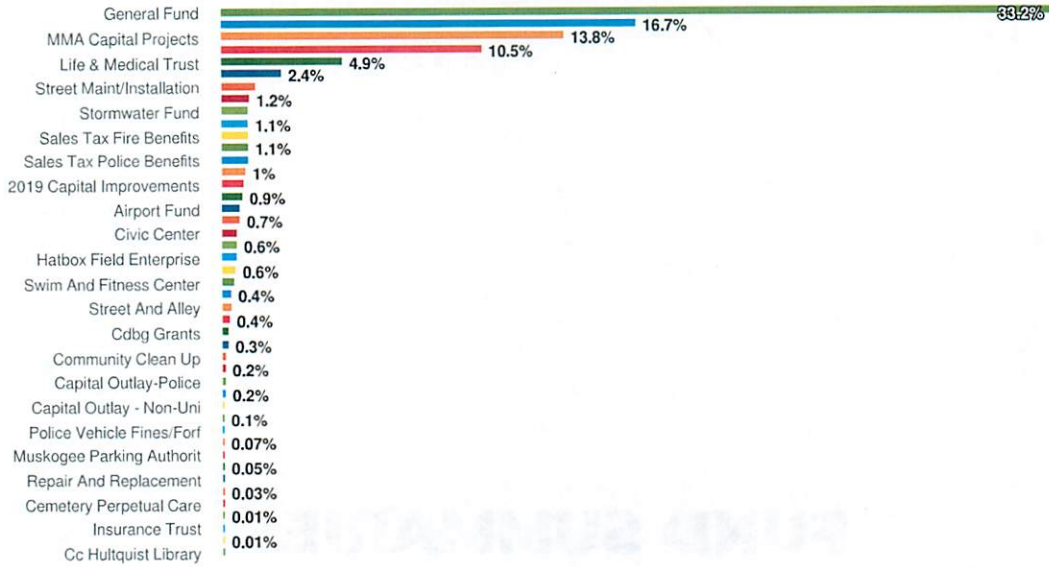
FY24 CITY OF MUSKOGEE
POSITION SUMMARY

DEPARTMENT	DIVISION	FT	PT
AIRPORT		1	1
ANIMAL CONTROL		6	
CITY ATTORNEY		4	1
CITY CLERK			
	CITY CLERK	9	2
	REVENUE	12	
	TOTAL FULL TIME: 21		
	TOTAL PART TIME: 2		
CITY MANAGER		5	
EMERGENCY MGMT		2	
EQUIPMENT MGMT		16	
FACILITIES		9	
FINANCE		6	
FIRE		95	
HUMAN RESOURCES		4	
IT		4	
PARKS & RECREATION		47	24
PLANNING			
	CODE	7	
	PLANNING/INSPECTIONS	7	
	TOTAL FULL TIME: 14		
POLICE		93	
PUBLIC WORKS			
	ENVIRONMENTAL CONTROL	7	
	POLLUTION CONTROL	20	
	PUBLIC WORKS ADMIN	13	
	SOLID WASTE	15	
	STREETS	18	1
	TRAFFIC	4	
	WATER DISTR	16	
	WATER SUPPLY	11	
	CEMETERY	5	
	TOTAL FULL TIME: 108		
	TOTAL PART TIME: 1		
TOTAL		436	29

FUND SUMMARIES

Revenue by Fund

2024 Revenue by Fund



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
General Fund	\$38,649,198.12	\$37,182,600.00	\$38,774,193.00	\$44,209,884.40
Police Vehicle Fines/Forf	\$150,066.90	\$104,500.00	\$120,000.00	\$180,000.00
Capital Outlay-Police	\$236,743.19	\$211,367.00	\$227,080.00	\$236,215.00
Capital Outlay-Fire	\$185,407.63	\$159,287.00	\$175,000.00	\$184,135.00
Capital Outlay - Non-Uni	\$174,975.91	\$159,287.00	\$175,000.00	\$184,135.00
Community Clean Up	\$281,591.74	\$125,000.00	\$25,000.00	\$255,000.00
Street And Alley	\$509,354.78	\$509,000.00	\$509,000.00	\$519,000.00
Solid Waste	\$381,233.88	\$372,300.00	\$372,300.00	\$372,300.00
Sales Tax Capital Outlay	\$1,416,077.05	\$1,288,299.00	\$1,314,000.00	\$1,487,075.00
Council Special Projects Fund	\$484,996.00	\$0.00	\$0.00	\$0.00
Home Grants	\$1,636.92	\$25,000.00	\$0.00	\$0.00
Cdbg Grants	\$259,876.55	\$456,666.00	\$602,854.00	\$398,333.00
Park Development	\$544,851.05	\$553,800.00	\$1,295,300.00	\$1,143,500.00
American Rescue Fund	\$3,240,991.43	\$0.00	\$0.00	\$0.00
Opioid Settlement Fund	\$0.00	\$0.00	\$162,770.55	\$0.00
Repair And Replacement	\$93,341.47	\$50,000.00	\$50,000.00	\$50,000.00
Economic Development	\$1,622,473.26	\$1,200,000.00	\$1,205,500.00	\$1,566,500.00
Sales Tax Non Uniform Ben	\$1,390,931.16	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00
Sales Tax Police Benefits	\$1,388,462.68	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00
Sales Tax Fire Benefits	\$1,395,062.07	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00
Animal Control/Licensing	\$352.25	\$0.00	\$0.00	\$0.00
Animal Adoption Fees	\$36,124.79	\$50,000.00	\$50,000.00	\$42,500.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Community Development	\$283,948.27	\$340,000.00	\$1,194,891.00	\$1,322,891.00
Spaulding Park Fund	\$192,428.36	\$82,500.00	\$82,500.00	\$88,000.00
Youth Alcohol Prevention	\$12,203.47	\$17,600.00	\$17,600.00	\$13,000.00
Youth Fines	\$8,410.01	\$10,000.00	\$10,000.00	\$14,000.00
Street Maint/Installation	\$1,934,395.53	\$2,200,874.00	\$2,308,000.00	\$1,841,344.00
2014 Sewer Rehabilitation	\$88,274.12	\$60,000.00	\$60,000.00	\$60,000.00
2019 Capital Improvements	\$1,177,992.89	\$3,115,154.00	\$3,132,000.00	\$1,252,114.00
2019 Street Improvements	\$5,902,836.21	\$7,741,594.00	\$7,839,000.00	\$13,930,574.00
2014 Capital Improvements	\$250,000.00	\$5,000.00	\$5,000.00	\$0.00
Sinking Fund	\$248,974.79	\$878,360.00	\$878,360.00	\$245,000.00
MMA Capital Projects	\$3,500,995.17	\$2,601,001.00	\$20,421,717.00	\$18,317,658.00
Muskogee Muni Authority	\$20,173,475.11	\$17,113,312.59	\$17,135,323.59	\$22,183,732.00
Muskogee Solid Waste	\$3,352,225.86	\$3,217,615.00	\$3,217,615.00	\$3,217,615.00
Meter Deposits	\$10,811.26	\$0.00	\$0.00	\$0.00
Stormwater Fund	\$1,555,195.30	\$1,409,170.00	\$1,424,170.00	\$1,493,128.50
Redevelopment Authority	\$820,973.50	\$794,215.00	\$0.00	\$0.00
Urban Renewal Authority	\$1,048,210.94	\$645,100.00	\$645,100.00	\$845,100.00
Muskogee Parking Authorit	\$51,299.70	\$72,711.00	\$72,711.00	\$72,711.00
Airport Fund	\$414,171.13	\$283,625.00	\$249,782.00	\$1,032,782.00
Civic Center	\$408,166.08	\$405,300.00	\$572,700.00	\$852,700.00
Convention And Tourism	\$1,066,336.27	\$900,296.00	\$990,325.60	\$991,000.00
Hatbox	\$465,276.94	\$439,400.00	\$465,000.00	\$475,000.00
Hatbox Sports Complex	\$187,092.92	\$346,500.00	\$276,500.00	\$234,500.00
Swim And Fitness Center	\$398,921.22	\$499,500.00	\$499,500.00	\$665,500.00
Hatbox Field Enterprise	\$827,185.13	\$808,372.00	\$828,372.00	\$836,870.00
Cc Hultquist Library	\$2,150.55	\$1,850.00	\$1,850.00	\$2,500.00
Cemetery Perpetual Care	\$35,600.99	\$18,750.00	\$22,000.00	\$22,500.00
Insurance Trust	\$0.00	\$14,000.00	\$14,000.00	\$13,133.00
Life & Medical Trust	\$5,762,619.30	\$6,016,968.43	\$6,510,073.62	\$6,534,958.82
Employee Benefits-Health	\$519,702.38	\$477,863.00	\$500,000.00	\$552,403.00
Workers Comp	\$1,086,430.39	\$1,015,932.00	\$1,015,932.00	\$745,206.00
Total:	\$104,230,052.62	\$97,802,566.02	\$119,348,020.36	\$133,103,722.72

Expenditures by Fund

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
General Fund	\$36,837,721.00	\$37,369,900.00	\$38,726,404.38	\$44,195,473.62
Police Vehicle Fines/Forf	\$8,092.29	\$176,644.00	\$176,644.00	\$180,000.00
Capital Outlay-Police	\$71,285.73	\$245,780.00	\$193,700.00	\$432,080.00
Capital Outlay-Fire	\$42,852.52	\$561,293.00	\$629,693.00	\$617,781.00
Capital Outlay - Non-Uni	\$111,909.92	\$158,120.00	\$158,120.00	\$290,000.00
Community Clean Up	\$160,005.04	\$495,000.00	\$156,000.00	\$231,000.00
Street And Alley	\$638,643.42	\$867,640.00	\$1,130,640.00	\$730,400.00
Solid Waste	\$134,731.89	\$372,300.00	\$509,150.00	\$881,262.00
Sales Tax Capital Outlay	\$1,209,518.14	\$2,967,583.00	\$2,578,176.00	\$3,288,510.00
Council Special Projects Fund	\$612,980.17	\$2,104,318.00	\$1,331,403.00	\$2,037,225.00
Home Grants	\$1,751.45	\$32,500.00	\$7,500.00	\$7,500.00
Cdbg Grants	\$192,881.00	\$662,666.00	\$456,666.00	\$398,333.00
Park Development	\$772,948.97	\$1,567,829.00	\$1,370,516.00	\$1,350,419.00
American Rescue Fund	\$1,729,789.24	\$3,316,940.00	\$2,577,900.00	\$3,554,932.10
Opioid Settlement Fund	\$0.00	\$0.00	\$0.00	\$162,771.00
Repair And Replacement	\$13,224.41	\$153,120.00	\$63,130.00	\$66,130.00
Economic Development	\$1,135,959.88	\$1,065,313.00	\$1,011,125.00	\$1,304,150.00
Sales Tax Non Uniform Ben	\$1,311,525.36	\$1,368,056.00	\$1,368,056.00	\$1,368,056.00
Sales Tax Police Benefits	\$1,353,540.60	\$1,735,872.00	\$1,281,185.00	\$1,417,885.00
Sales Tax Fire Benefits	\$1,338,727.81	\$1,352,650.00	\$1,352,650.00	\$1,352,650.00
Animal Control/Licensing	\$13,611.56	\$17,500.00	\$5,000.00	\$0.00
Animal Adoption Fees	\$32,562.74	\$50,000.00	\$42,561.00	\$42,561.00
Community Development	\$255,651.49	\$1,361,177.00	\$1,126,177.00	\$1,523,741.00
Spaulding Park Fund	\$30,470.81	\$81,350.00	\$81,350.00	\$166,850.00
Youth Alcohol Prevention	\$0.00	\$0.00	\$4,650.00	\$4,700.00
Youth Fines	\$5,117.04	\$1,000.00	\$10,000.00	\$10,000.00
Street Maint/Installation	\$2,748,319.46	\$4,728,681.00	\$1,739,748.00	\$2,358,000.00
2014 Sewer Rehabilitation	\$546,688.98	\$660,507.00	\$660,507.00	\$662,000.00
2019 Capital Improvements	\$1,283,524.56	\$2,064,423.00	\$1,113,453.00	\$2,477,733.00
2019 Street Improvements	\$5,610,497.50	\$13,681,964.00	\$13,021,000.00	\$13,847,528.00
2014 Capital Improvements	\$229,732.29	\$961,903.00	\$602,833.00	\$650,000.00
Sinking Fund	\$264,987.38	\$874,360.00	\$874,360.00	\$245,000.00
MMA Capital Projects	\$5,544,236.24	\$20,557,617.00	\$20,421,717.28	\$17,682,281.00
Muskogee Muni Authority	\$16,539,468.16	\$17,113,313.00	\$17,113,313.00	\$22,018,579.00
Muskogee Solid Waste	\$3,330,168.36	\$3,217,615.00	\$3,217,615.00	\$3,217,615.00
Stormwater Fund	\$1,668,609.23	\$3,616,120.00	\$2,856,652.44	\$3,145,452.44
Redevelopment Authority	\$850,573.83	\$789,528.00	\$0.00	\$0.00
Urban Renewal Authority	\$227,356.00	\$645,000.00	\$645,000.00	\$845,000.00
Muskogee Parking Authorit	\$30.66	\$40,000.00	\$40,000.00	\$40,000.00
Airport Fund	\$363,842.48	\$412,361.00	\$402,325.32	\$1,090,325.32
Civic Center	\$542,181.87	\$391,600.00	\$754,832.00	\$852,172.00
Convention And Tourism	\$903,000.00	\$941,857.00	\$989,857.00	\$991,357.00
Hatbox	\$407,414.14	\$417,050.00	\$444,808.00	\$473,208.00

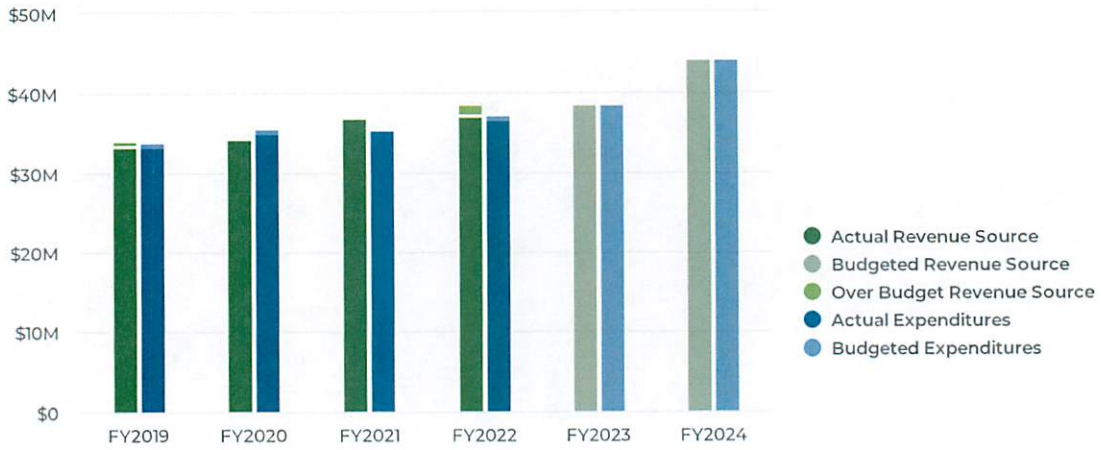
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Hatbox Sports Complex	\$245,487.33	\$353,420.00	\$326,651.00	\$233,851.00
Swim And Fitness Center	\$586,963.90	\$591,750.00	\$553,365.00	\$665,373.27
Hatbox Field Enterprise	\$290,795.17	\$821,012.00	\$773,282.35	\$729,760.35
Cc Hultquist Library	\$2,377.14	\$1,350.00	\$1,350.00	\$2,500.00
Cemetery Perpetual Care	\$1,167.00	\$13,172.00	\$9,795.00	\$48,000.00
Insurance Trust	\$10,418.62	\$14,000.00	\$14,000.00	\$13,133.00
Life & Medical Trust	\$6,463,494.58	\$5,845,881.00	\$6,408,987.60	\$6,438,637.60
Employee Benefits-Health	\$413,044.61	\$406,468.00	\$406,468.00	\$952,403.00
Workers Comp	\$524,529.62	\$804,600.00	\$1,015,932.00	\$745,206.42
Total:	\$97,614,411.59	\$138,050,103.00	\$130,756,248.37	\$146,039,525.13

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

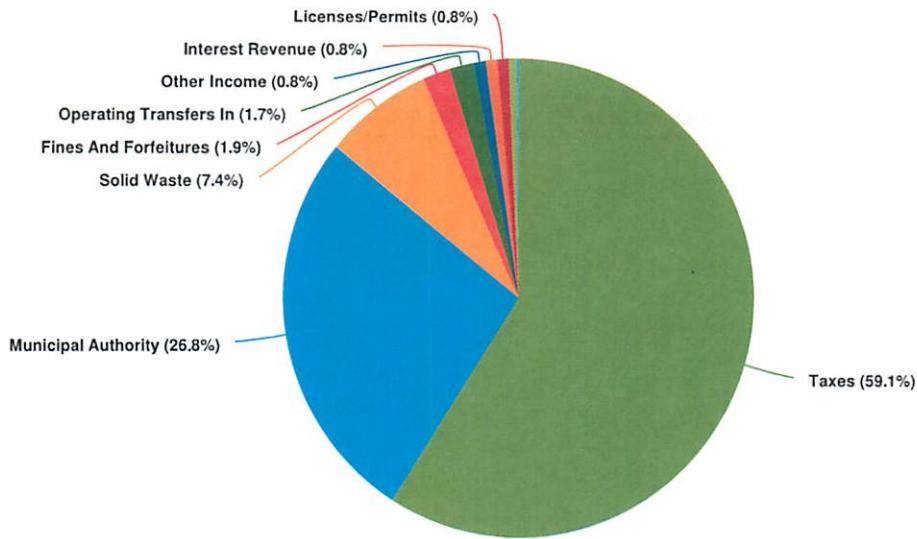
Summary

The City of Muskogee is projecting \$44.21M of revenue in FY2024, which represents a 14% increase over the prior year. Budgeted expenditures are projected to increase by 14.1% or \$5.47M to \$44.2M in FY2024.

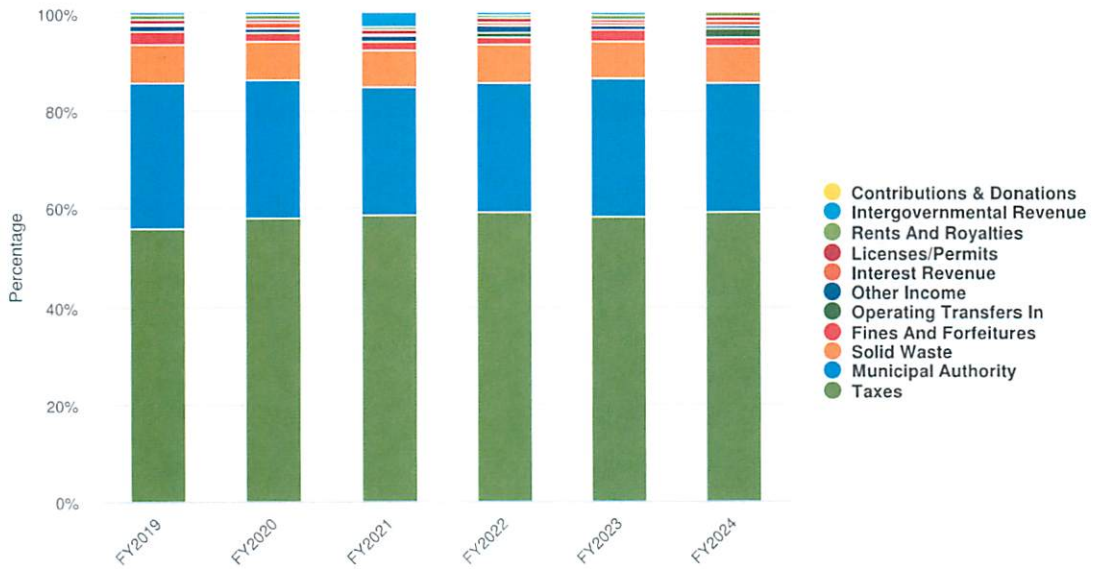


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

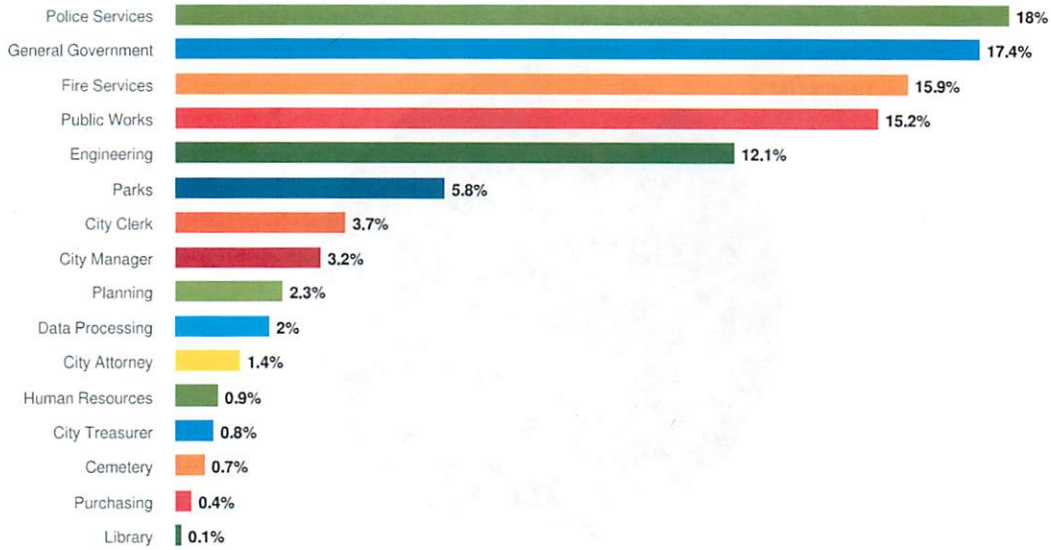


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$22,879,469.53	\$21,371,587.00	\$22,617,953.00	\$26,124,584.40
Licenses/Permits	\$352,058.40	\$285,189.00	\$321,904.00	\$346,310.00
Intergovernmental Revenue	\$107,694.20	\$143,845.00	\$165,845.00	\$54,000.00
Municipal Authority	\$10,322,490.16	\$10,591,232.00	\$10,916,849.00	\$11,857,394.00
Solid Waste	\$2,957,868.36	\$2,845,315.00	\$3,036,811.00	\$3,273,396.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Fines And Forfeitures	\$691,490.11	\$797,105.00	\$840,159.00	\$850,600.00
Interest Revenue	\$178,429.46	\$172,000.00	\$172,000.00	\$350,000.00
Rents And Royalties	\$257,876.79	\$265,671.00	\$281,866.00	\$253,600.00
Contributions & Donations	\$10.00	\$10,000.00	\$0.00	\$0.00
Other Income	\$559,211.11	\$364,056.00	\$420,806.00	\$370,000.00
Operating Transfers In	\$342,600.00	\$336,600.00	\$0.00	\$730,000.00
Total Revenue Source:	\$38,649,198.12	\$37,182,600.00	\$38,774,193.00	\$44,209,884.40

Expenditures by Function

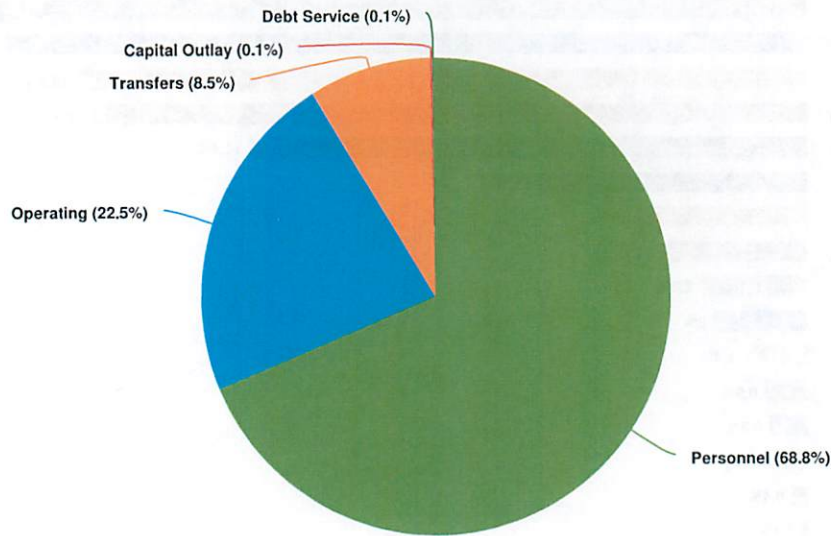
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
General Government	\$4,384,690.11	\$4,326,052.00	\$4,356,623.00	\$7,678,193.00
City Manager	\$1,123,221.83	\$1,256,411.00	\$1,280,476.92	\$1,394,881.12
City Clerk	\$1,364,558.01	\$1,478,806.00	\$1,542,278.45	\$1,627,945.96
City Attorney	\$576,897.98	\$629,839.00	\$613,555.34	\$626,262.72
City Treasurer	\$320,716.78	\$363,446.00	\$376,002.91	\$374,633.64
Purchasing	\$148,727.69	\$167,602.00	\$170,921.49	\$162,383.40
Data Processing	\$679,654.26	\$766,712.00	\$887,646.26	\$902,868.64
Human Resources	\$400,086.49	\$419,527.00	\$480,831.42	\$412,089.72
Police Services	\$7,268,928.30	\$7,211,575.00	\$7,620,184.03	\$7,964,376.98
Fire Services	\$7,051,771.01	\$6,580,444.00	\$6,850,161.90	\$7,006,448.48
Public Works	\$6,097,338.53	\$6,033,913.00	\$6,139,585.83	\$6,718,636.12
Engineering	\$4,163,365.51	\$4,624,263.00	\$4,712,532.67	\$5,364,378.20
Planning	\$856,917.70	\$859,519.00	\$907,088.09	\$1,032,485.08
Parks	\$2,072,088.00	\$2,279,359.00	\$2,397,206.38	\$2,572,167.76
Library	\$64,418.30	\$85,122.00	\$85,122.00	\$65,000.00
Cemetery	\$264,340.50	\$287,310.00	\$306,187.69	\$292,722.80
Total Expenditures:	\$36,837,721.00	\$37,369,900.00	\$38,726,404.38	\$44,195,473.62

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel				
General Government	\$0.00	\$0.00	\$100,000.00	\$1,778,000.00
City Manager	\$886,736.75	\$873,060.00	\$906,441.92	\$956,768.12
City Clerk	\$1,041,942.56	\$1,086,870.00	\$1,131,404.95	\$1,196,727.96
City Attorney	\$501,374.74	\$542,316.00	\$561,007.34	\$559,402.72
City Treasurer	\$313,736.39	\$351,398.00	\$363,954.91	\$362,008.64
Purchasing	\$63,605.23	\$65,678.00	\$68,647.49	\$69,883.40
Data Processing	\$285,203.56	\$286,090.00	\$296,580.26	\$295,168.64
Human Resources	\$285,759.51	\$274,165.00	\$284,394.42	\$282,787.72
Police Services	\$6,838,458.80	\$6,827,215.00	\$7,258,529.68	\$7,601,518.28
Fire Services	\$6,906,688.60	\$6,419,101.00	\$6,671,521.95	\$6,815,203.48
Public Works	\$3,812,599.77	\$3,960,731.00	\$4,095,970.37	\$4,215,892.12
Engineering	\$2,366,458.29	\$2,629,747.00	\$2,714,450.17	\$2,995,697.20
Planning	\$807,772.96	\$811,636.00	\$842,248.14	\$951,335.08
Parks	\$1,750,810.73	\$1,885,570.00	\$1,957,894.38	\$2,077,257.76
Cemetery	\$220,118.61	\$230,766.00	\$239,713.69	\$239,418.80
Total Personnel:	\$26,081,266.50	\$26,244,343.00	\$27,492,759.67	\$30,397,069.92
Operating				
General Government	\$895,230.26	\$1,337,942.00	\$1,337,171.00	\$2,062,160.00
City Manager	\$234,481.60	\$379,555.00	\$370,535.00	\$434,513.00
City Clerk	\$322,615.45	\$391,936.00	\$407,373.50	\$427,718.00

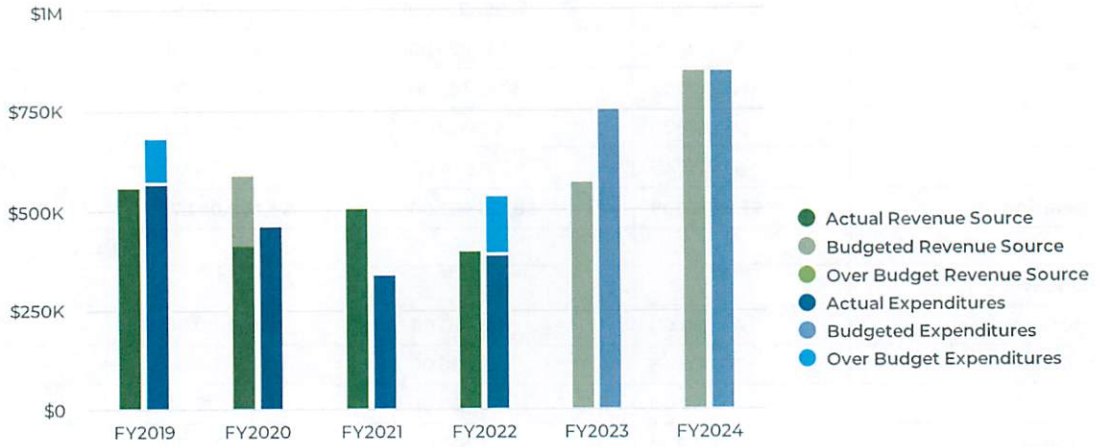
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
City Attorney	\$74,934.25	\$86,823.00	\$50,048.00	\$65,610.00
City Treasurer	\$6,014.47	\$12,048.00	\$12,048.00	\$12,625.00
Purchasing	\$85,122.46	\$101,924.00	\$102,274.00	\$92,500.00
Data Processing	\$394,384.11	\$480,122.00	\$590,566.00	\$606,200.00
Human Resources	\$114,326.98	\$145,362.00	\$196,437.00	\$129,302.00
Police Services	\$332,831.64	\$382,710.00	\$360,004.35	\$361,108.70
Fire Services	\$145,082.41	\$161,343.00	\$178,639.95	\$191,245.00
Public Works	\$2,283,491.68	\$2,070,143.00	\$2,037,665.46	\$2,496,044.00
Engineering	\$1,795,221.15	\$1,992,716.00	\$1,989,582.50	\$2,366,381.00
Planning	\$43,961.26	\$47,883.00	\$64,839.95	\$81,150.00
Parks	\$321,277.27	\$393,789.00	\$439,312.00	\$494,910.00
Library	\$64,418.30	\$85,122.00	\$85,122.00	\$65,000.00
Cemetery	\$44,221.89	\$56,544.00	\$66,474.00	\$53,304.00
Total Operating:	\$7,157,615.18	\$8,125,962.00	\$8,288,092.71	\$9,939,770.70
Capital Outlay				
General Government	\$0.00	\$1,433.00	\$1,400.00	\$41,400.00
City Manager	\$2,003.48	\$3,796.00	\$3,500.00	\$3,600.00
City Clerk	\$0.00	\$0.00	\$3,500.00	\$3,500.00
City Attorney	\$588.99	\$700.00	\$2,500.00	\$1,250.00
City Treasurer	\$965.92	\$0.00	\$0.00	\$0.00
Data Processing	\$66.59	\$500.00	\$500.00	\$1,500.00
Police Services	\$97,637.86	\$1,650.00	\$1,650.00	\$1,750.00
Public Works	\$1,247.08	\$3,039.00	\$5,950.00	\$6,700.00
Engineering	\$1,686.07	\$1,800.00	\$8,500.00	\$2,300.00
Planning	\$5,183.48	\$0.00	\$0.00	\$0.00
Total Capital Outlay:	\$109,379.47	\$12,918.00	\$27,500.00	\$62,000.00
Debt Service				
General Government	\$51,708.33	\$81,337.00	\$81,337.00	\$55,000.00
Total Debt Service:	\$51,708.33	\$81,337.00	\$81,337.00	\$55,000.00
Transfers				
General Government	\$3,437,751.52	\$2,905,340.00	\$2,836,715.00	\$3,741,633.00
Total Transfers:	\$3,437,751.52	\$2,905,340.00	\$2,836,715.00	\$3,741,633.00
Total Expense Objects:	\$36,837,721.00	\$37,369,900.00	\$38,726,404.38	\$44,195,473.62



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.

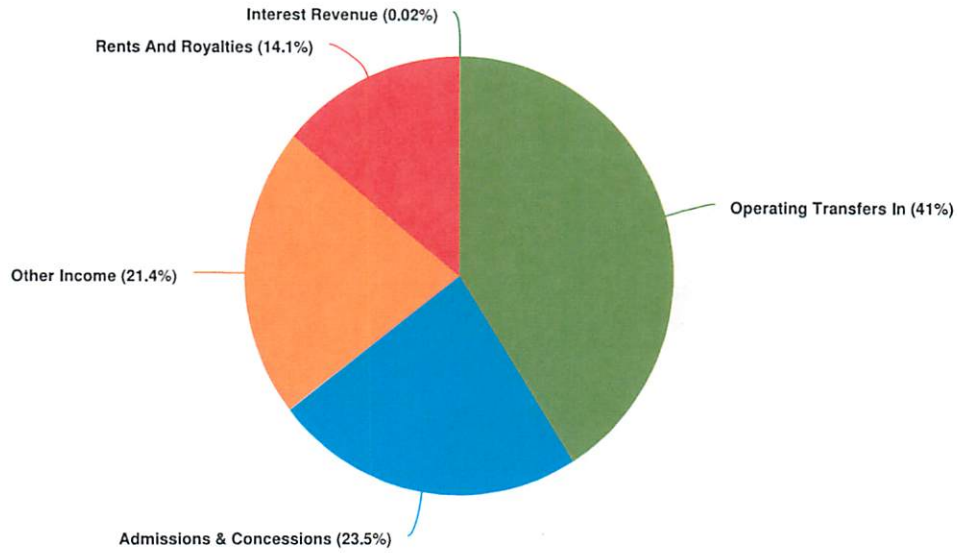
Summary

The City of Muskogee is projecting \$852.7K of revenue in FY2024, which represents a 48.9% increase over the prior year. Budgeted expenditures are projected to increase by 12.9% or \$97.34K to \$852.17K in FY2024.

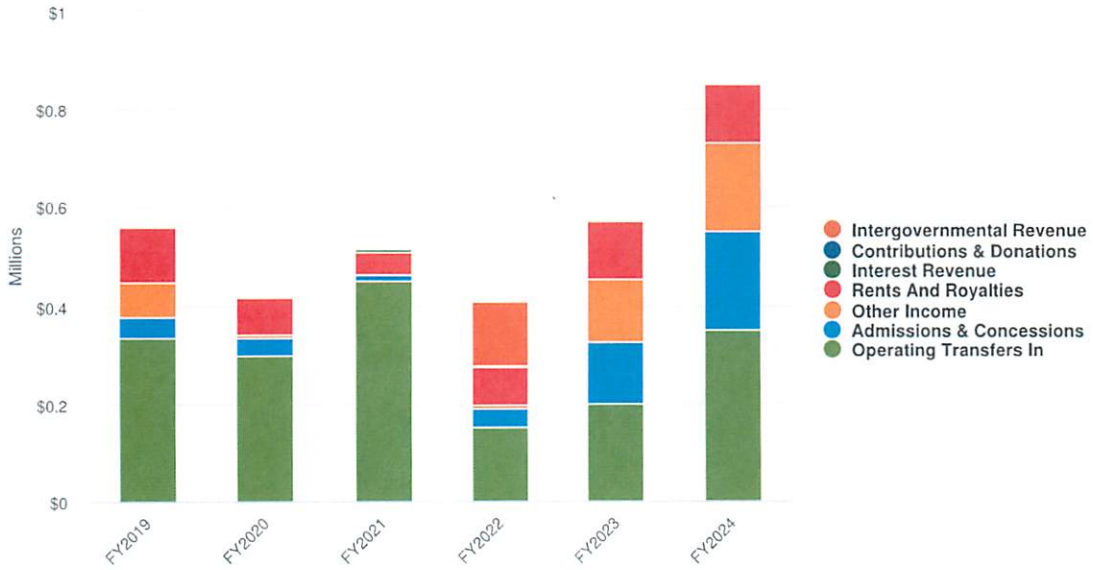


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



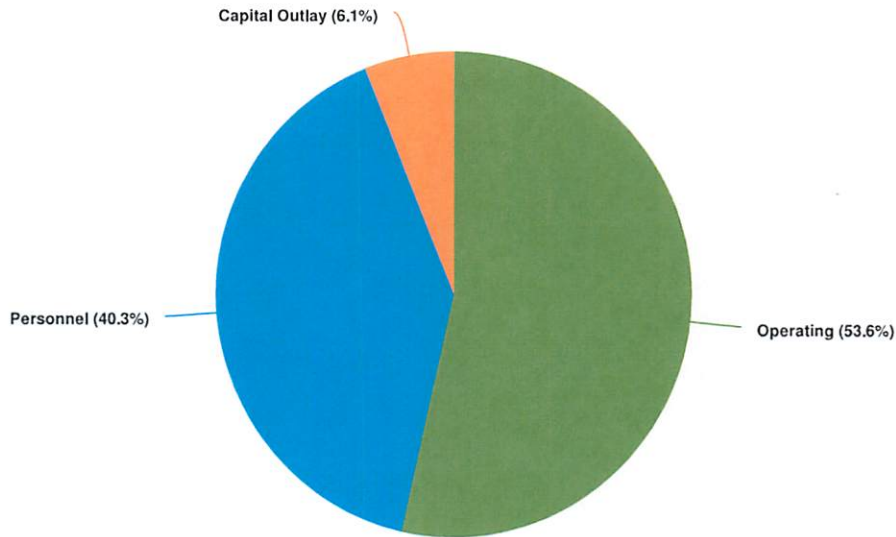
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$130,811.65	\$0.00	\$0.00	\$0.00
Admissions & Concessions	\$38,946.53	\$70,000.00	\$125,000.00	\$200,000.00
Interest Revenue	\$2,298.24	\$200.00	\$200.00	\$200.00
Rents And Royalties	\$77,650.00	\$120,100.00	\$120,000.00	\$120,000.00
Other Income	\$6,698.40	\$65,000.00	\$127,500.00	\$182,500.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Operating Transfers In	\$151,761.26	\$150,000.00	\$200,000.00	\$350,000.00
Total Revenue Source:	\$408,166.08	\$405,300.00	\$572,700.00	\$852,700.00

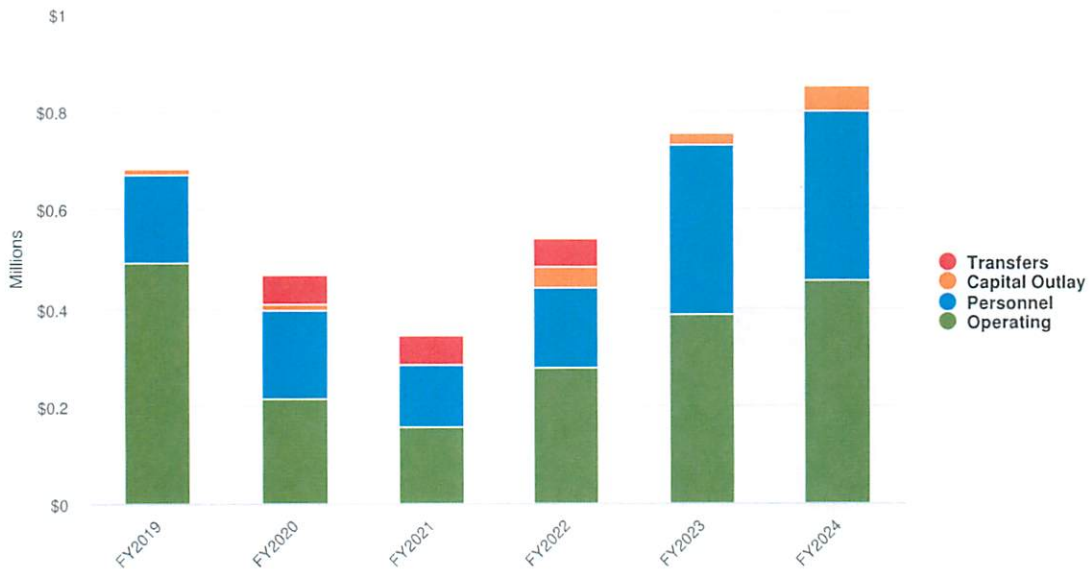


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



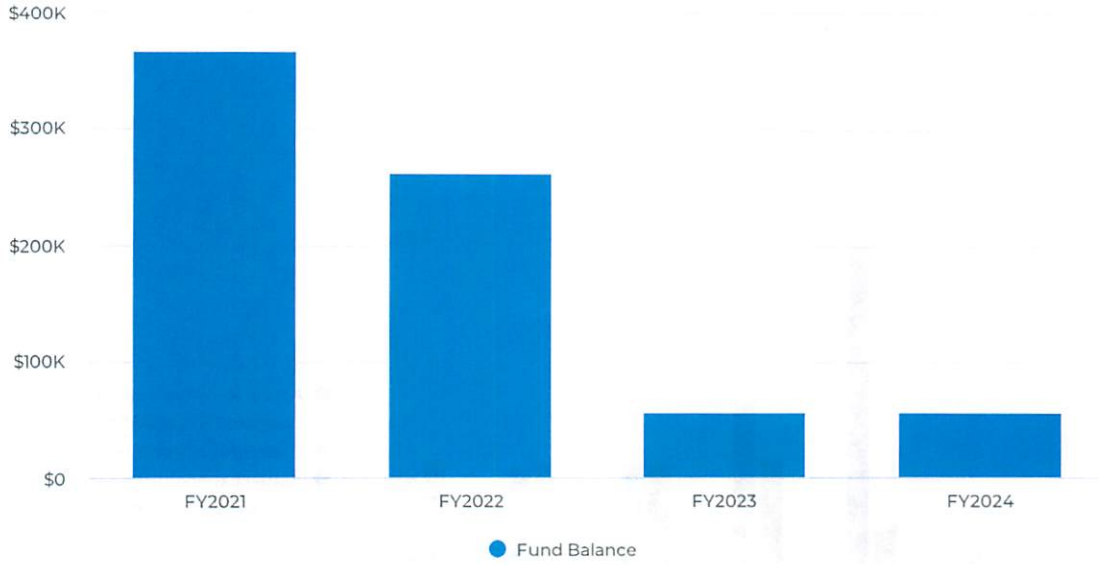
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$165,545.34	\$2,050.00	\$343,732.00	\$343,732.00
Operating	\$276,675.91	\$272,550.00	\$386,100.00	\$456,440.00
Capital Outlay	\$39,960.62	\$57,000.00	\$25,000.00	\$52,000.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Transfers	\$60,000.00	\$60,000.00	\$0.00	\$0.00
Total Expense Objects:	\$542,181.87	\$391,600.00	\$754,832.00	\$852,172.00



Fund Balance

Projections



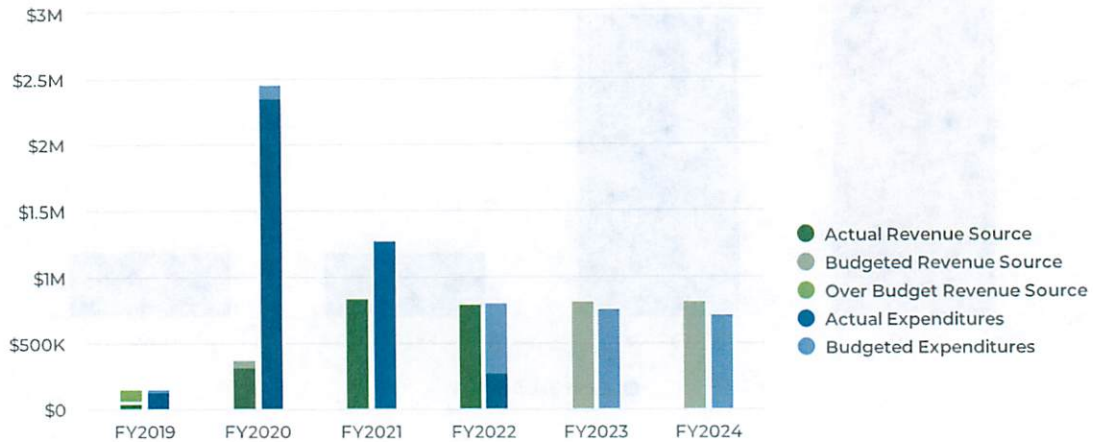


Hatbox Field Enterprise

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 \$836.87K of revenue in FY2024, which represents a 1% increase over the prior year. Budgeted expenditures are projected to decrease by 5.6% or \$43.52K to \$729.76K in FY2024.

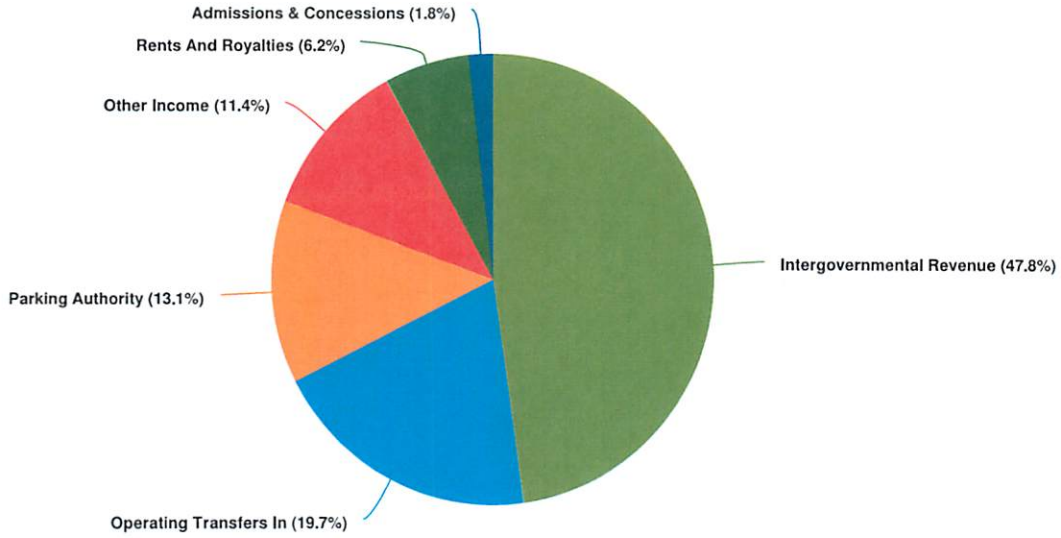


Revenue by Fund

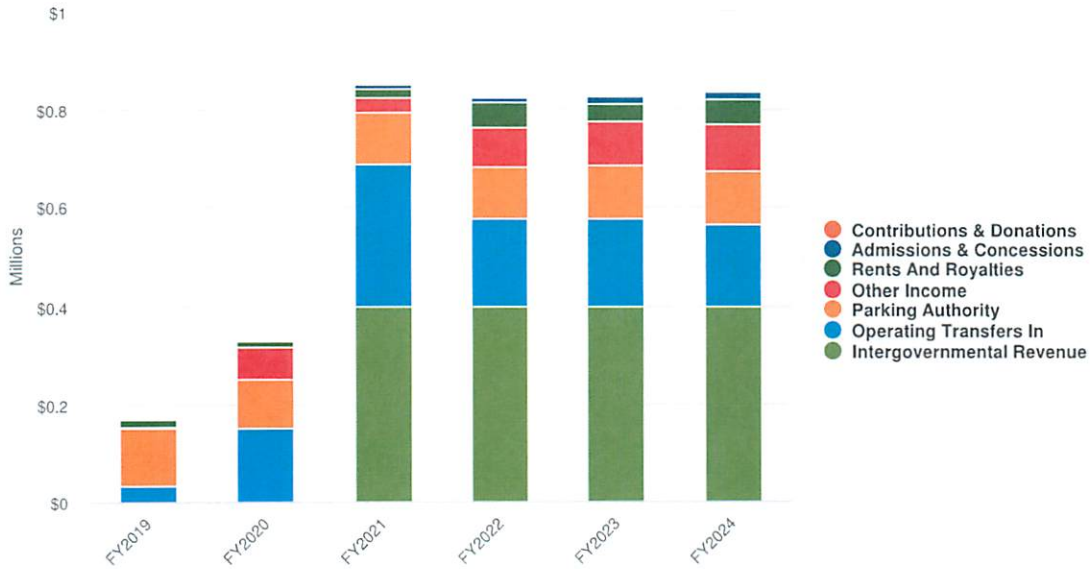
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Hatbox Field Enterprise	\$827,185.13	\$808,372.00	\$828,372.00	\$836,870.00
Total Hatbox Field Enterprise:	\$827,185.13	\$808,372.00	\$828,372.00	\$836,870.00

Revenues by Source

Projected 2024 Revenues by Source

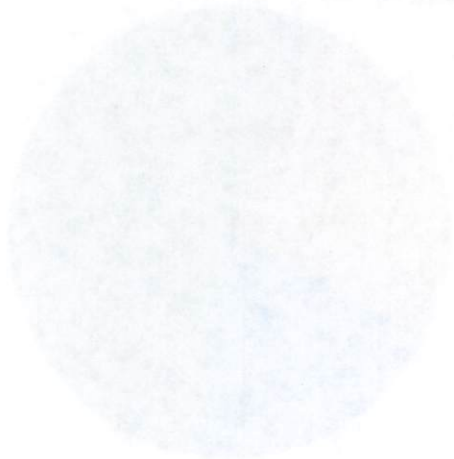


Budgeted and Historical 2024 Revenues by Source



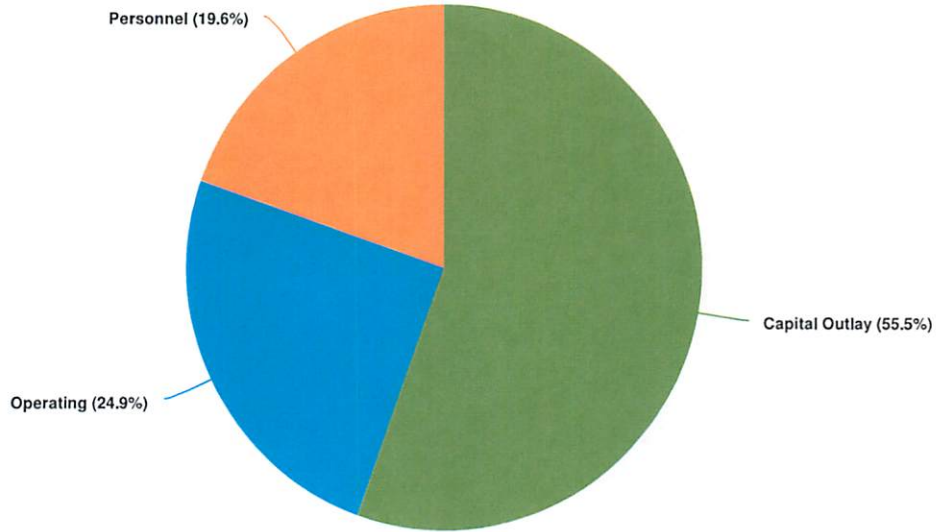
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00
Parking Authority	\$105,600.00	\$109,872.00	\$109,872.00	\$109,870.00
Admissions & Concessions	\$9,042.47	\$15,000.00	\$15,000.00	\$15,000.00
Rents And Royalties	\$51,555.00	\$32,000.00	\$37,000.00	\$52,000.00
Contributions & Donations	\$2,500.00	\$0.00	\$0.00	\$0.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Other Income	\$81,987.66	\$75,000.00	\$90,000.00	\$95,000.00
Operating Transfers In	\$176,500.00	\$176,500.00	\$176,500.00	\$165,000.00
Total Revenue Source:	\$827,185.13	\$808,372.00	\$828,372.00	\$836,870.00

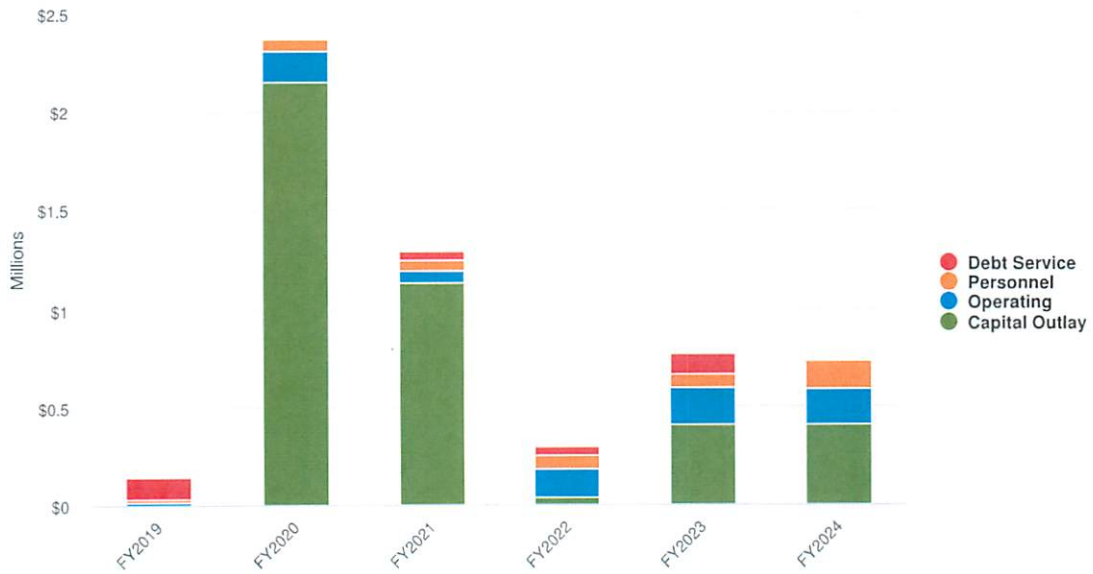


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$66,971.64	\$68,000.00	\$69,710.35	\$143,210.35
Operating	\$148,449.28	\$187,140.00	\$188,700.00	\$181,550.00
Capital Outlay	\$35,374.25	\$456,000.00	\$405,000.00	\$405,000.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Debt Service	\$40,000.00	\$109,872.00	\$109,872.00	\$0.00
Total Expense Objects:	\$290,795.17	\$821,012.00	\$773,282.35	\$729,760.35





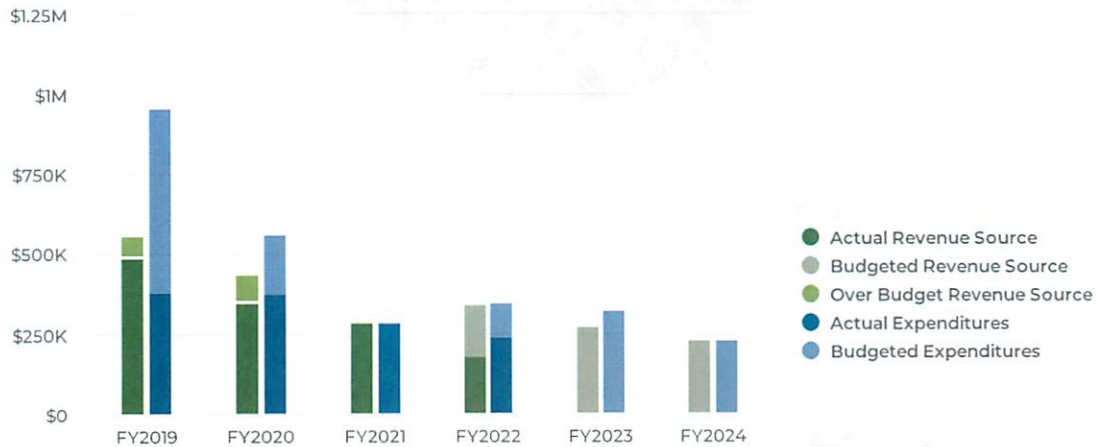
This 60-acre site was formerly a historic airport that has seen the likes of such people as Charles Lindbergh and Amelia Earhart. Newly expanded and developed over the last several years, this complex is home to many sports leagues, tournaments, and individual users, and includes the following areas:

- 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.

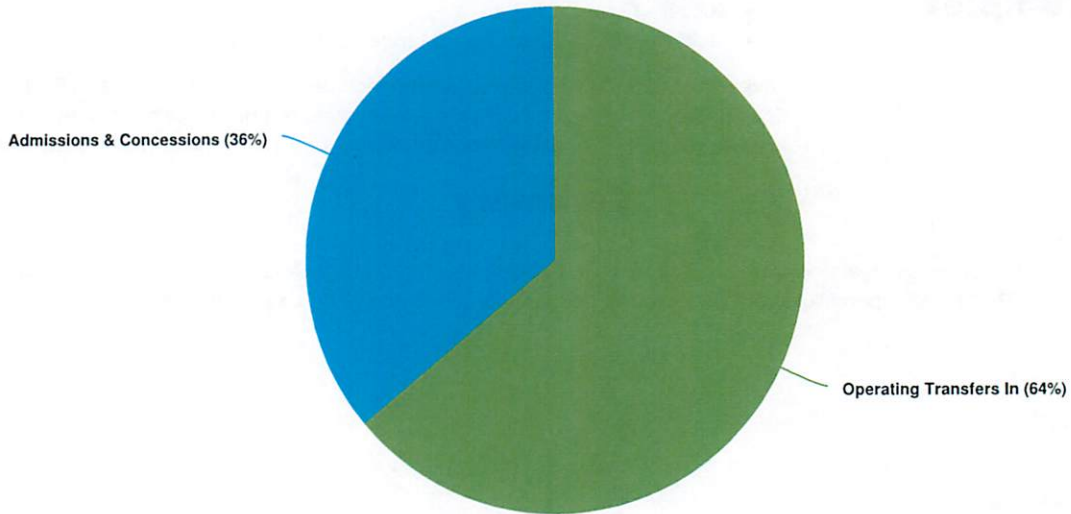
Summary

The City of Muskogee is projecting \$234.5K of revenue in FY2024, which represents a 15.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 28.4% or \$92.8K to \$233.85K in FY2024.

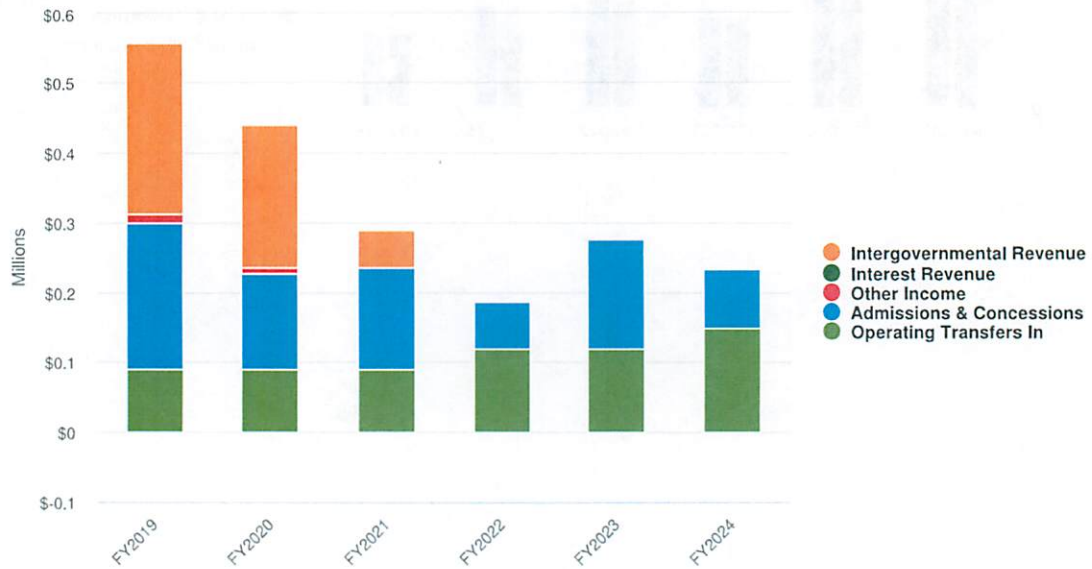


Revenues by Source

Projected 2024 Revenues by Source



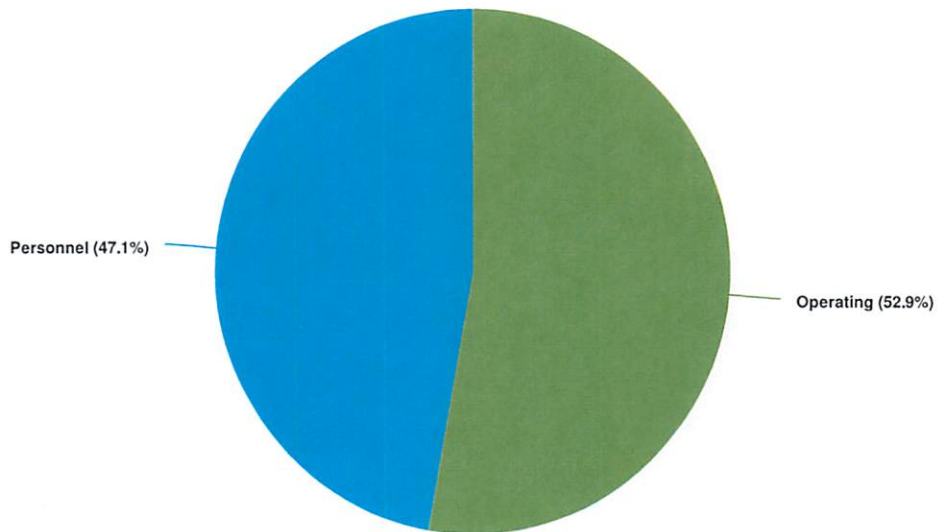
Budgeted and Historical 2024 Revenues by Source



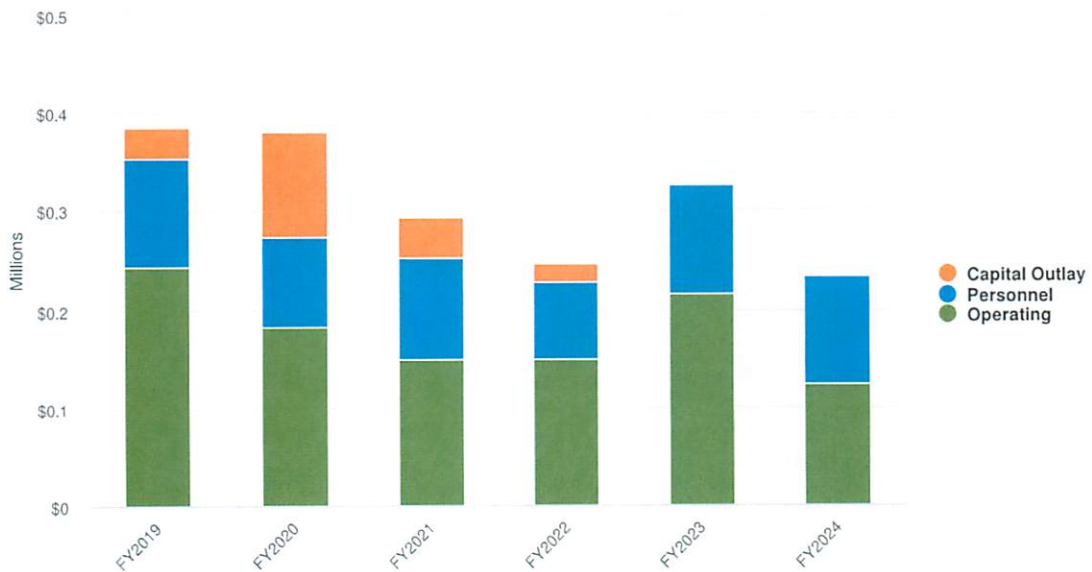
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Admissions & Concessions	\$67,436.31	\$224,500.00	\$156,500.00	\$84,500.00
Other Income	-\$343.39	\$2,000.00	\$0.00	\$0.00
Operating Transfers In	\$120,000.00	\$120,000.00	\$120,000.00	\$150,000.00
Total Revenue Source:	\$187,092.92	\$346,500.00	\$276,500.00	\$234,500.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

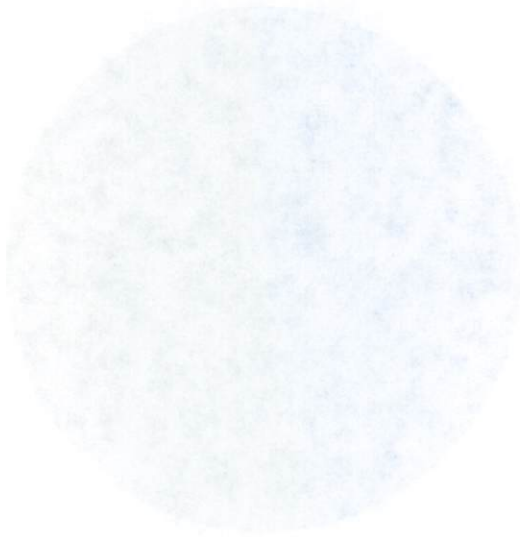


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$78,395.28	\$107,200.00	\$110,251.00	\$110,251.00
Operating	\$149,191.93	\$221,500.00	\$216,400.00	\$123,600.00
Capital Outlay	\$17,900.12	\$24,720.00	\$0.00	\$0.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Expense Objects:	\$245,487.33	\$353,420.00	\$326,651.00	\$233,851.00

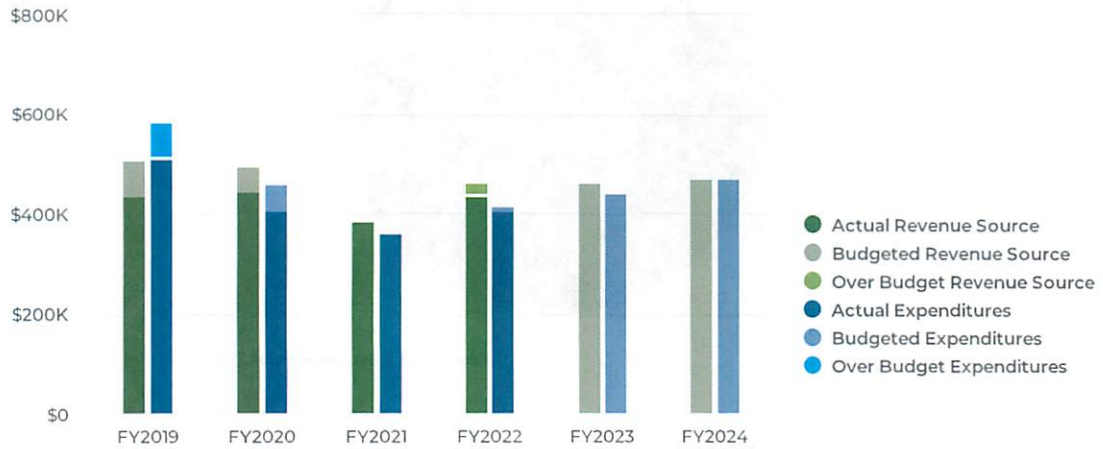




River Country Water Park operates under the direction of the Parks and Recreation Department. The enterprise budget will support operating/utility costs, and maintenance and repairs for the complex.

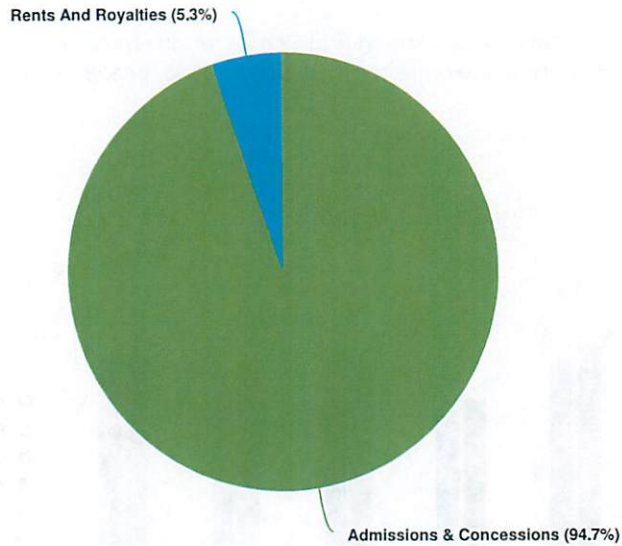
Summary

The City of Muskogee is projecting \$475K of revenue in FY2024, which represents a 2.2% increase over the prior year. Budgeted expenditures are projected to increase by 6.4% or \$28.4K to \$473.21K in FY2024.

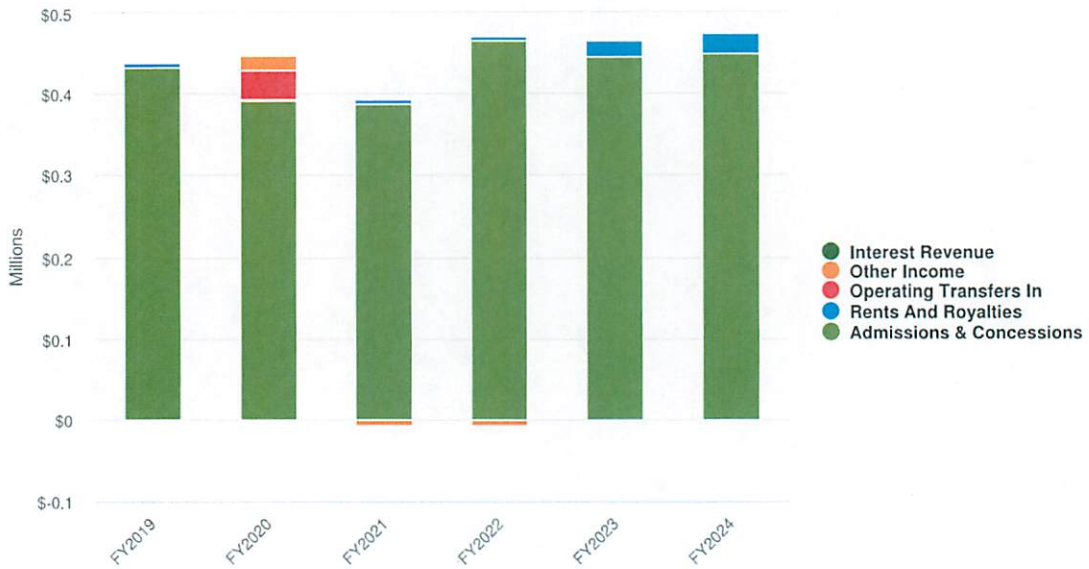


Revenues by Source

Projected 2024 Revenues by Source



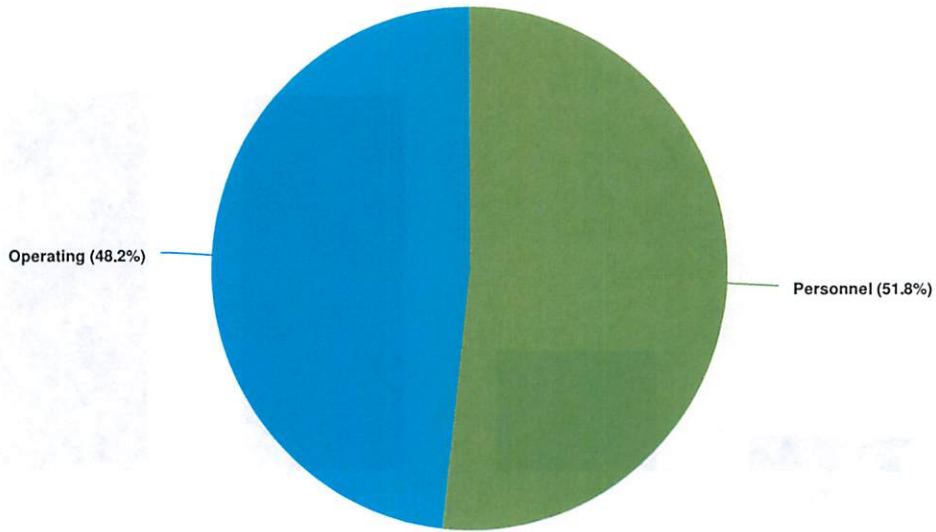
Budgeted and Historical 2024 Revenues by Source



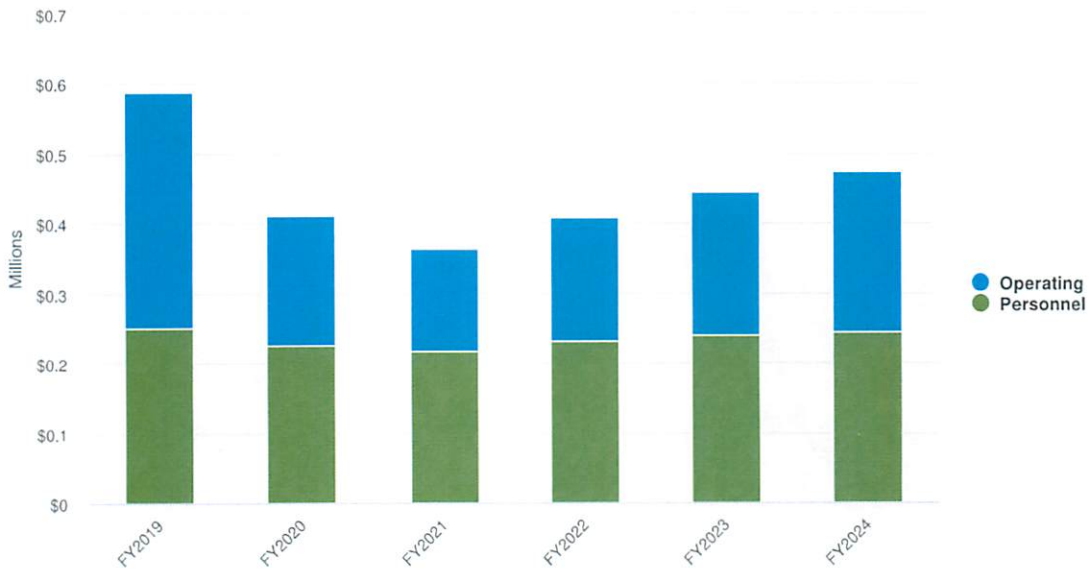
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Admissions & Concessions	\$464,841.80	\$425,000.00	\$445,000.00	\$450,000.00
Interest Revenue	\$1,824.28	\$0.00	\$0.00	\$0.00
Rents And Royalties	\$6,300.00	\$14,400.00	\$20,000.00	\$25,000.00
Other Income	-\$7,689.14	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$465,276.94	\$439,400.00	\$465,000.00	\$475,000.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



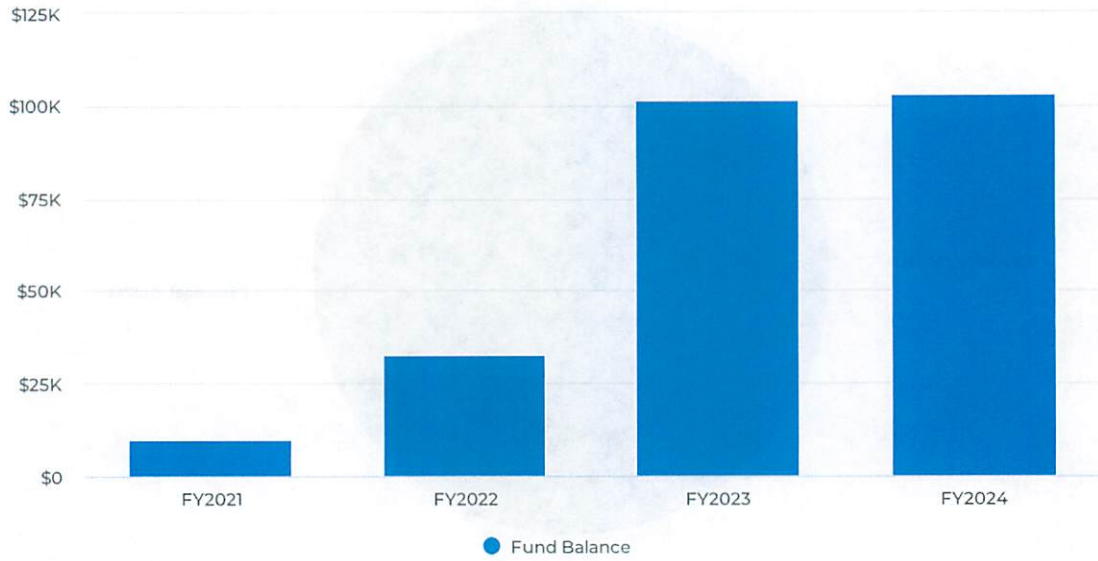
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$232,834.54	\$234,600.00	\$241,158.00	\$244,958.00
Operating	\$174,579.60	\$182,450.00	\$203,650.00	\$228,250.00
Total Expense Objects:	\$407,414.14	\$417,050.00	\$444,808.00	\$473,208.00

Fund Balance

Projections





Swim And Fitness Center

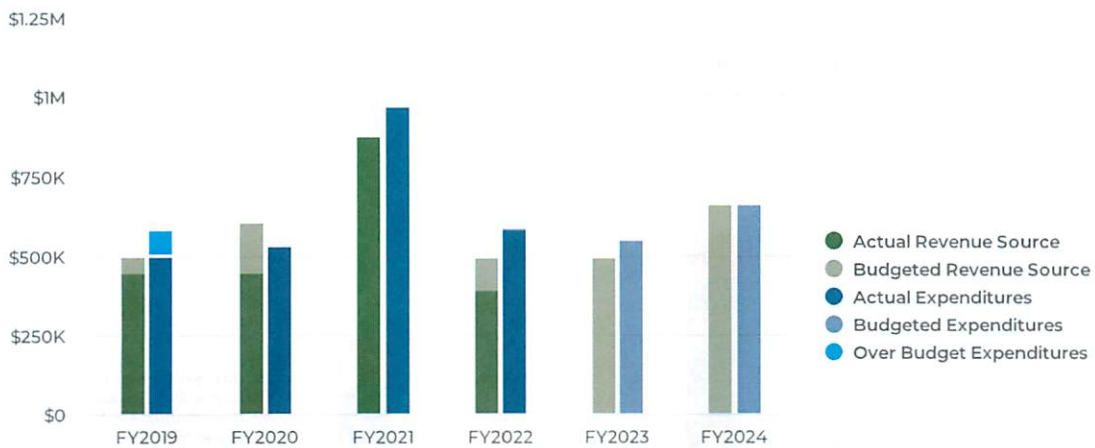
The Muskogee Swim & Fitness Center has an estimated 1,500 members, offering an array of exercise equipment, a variety of land and aquatic group exercise classes, lap swimming, recreational and competitive swimming programs. The 20,000 sq. ft. facility includes the following programs:

- **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.

Provides for 5 full-time staff and 20 part time operating staff. Perform facility updates, repairs, and maintenance. Provide for membership recruitment through marketing and advertising.

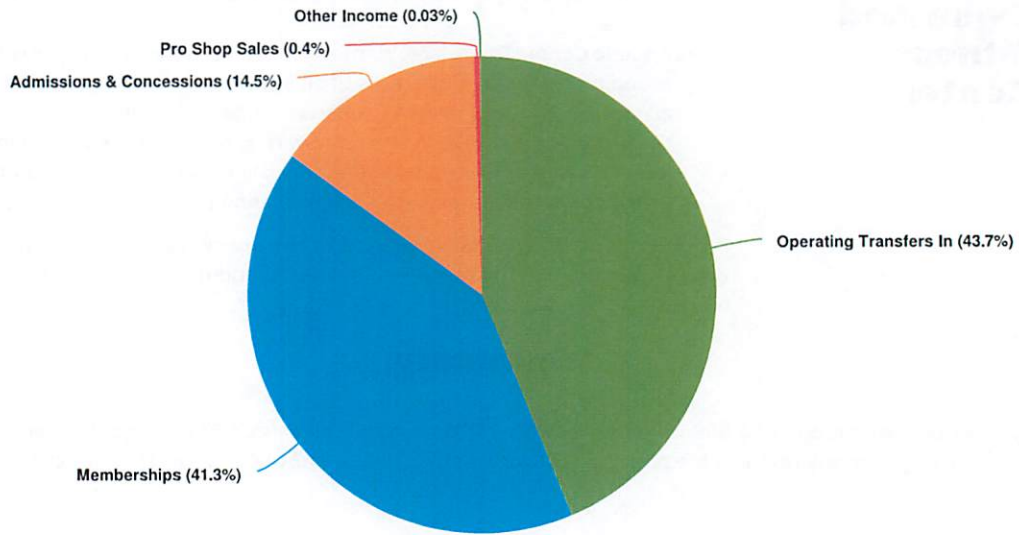
Summary

The City of Muskogee is projecting \$665.5K of revenue in FY2024, which represents a 33.2% increase over the prior year. Budgeted expenditures are projected to increase by 20.2% or \$112.01K to \$665.37K in FY2024.

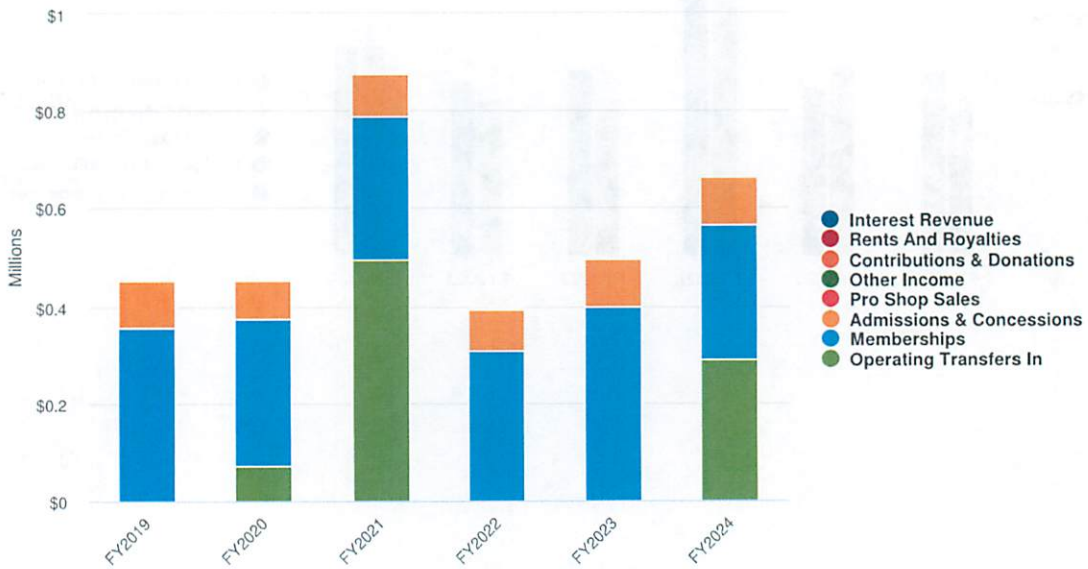


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

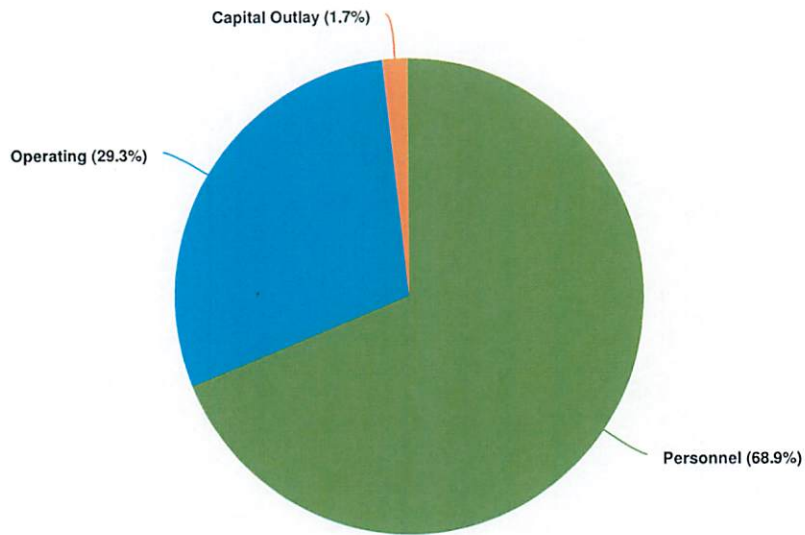


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Admissions & Concessions	\$84,358.74	\$96,500.00	\$96,500.00	\$96,500.00
Pro Shop Sales	\$2,556.98	\$2,800.00	\$2,800.00	\$2,800.00
Memberships	\$307,959.35	\$400,000.00	\$400,000.00	\$275,000.00
Interest Revenue	\$441.21	\$0.00	\$0.00	\$0.00
Rents And Royalties	\$3,500.00	\$0.00	\$0.00	\$0.00

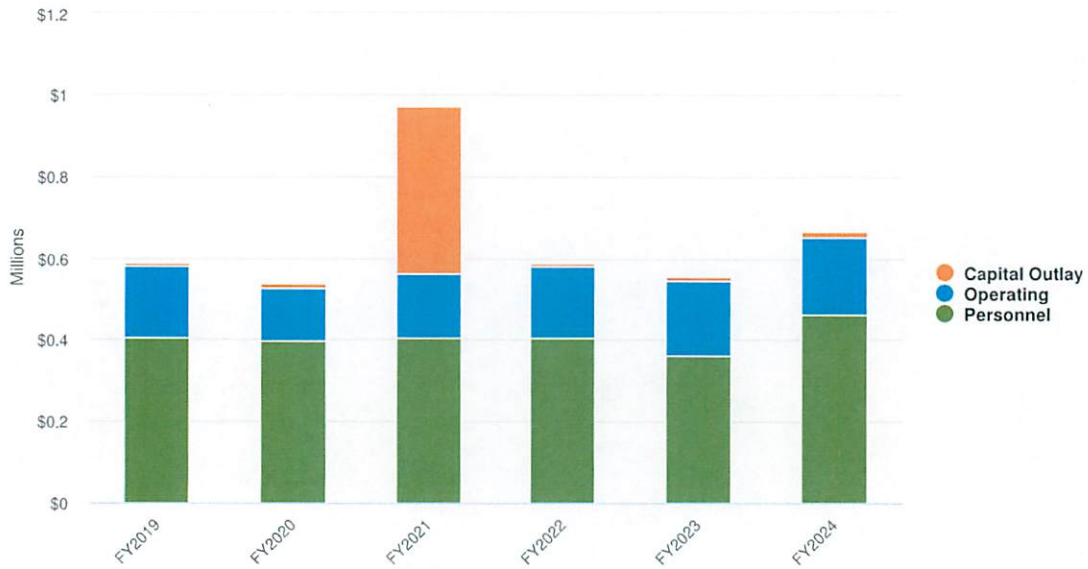
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Other Income	\$104.94	\$200.00	\$200.00	\$200.00
Operating Transfers In	\$0.00	\$0.00	\$0.00	\$291,000.00
Total Revenue Source:	\$398,921.22	\$499,500.00	\$499,500.00	\$665,500.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

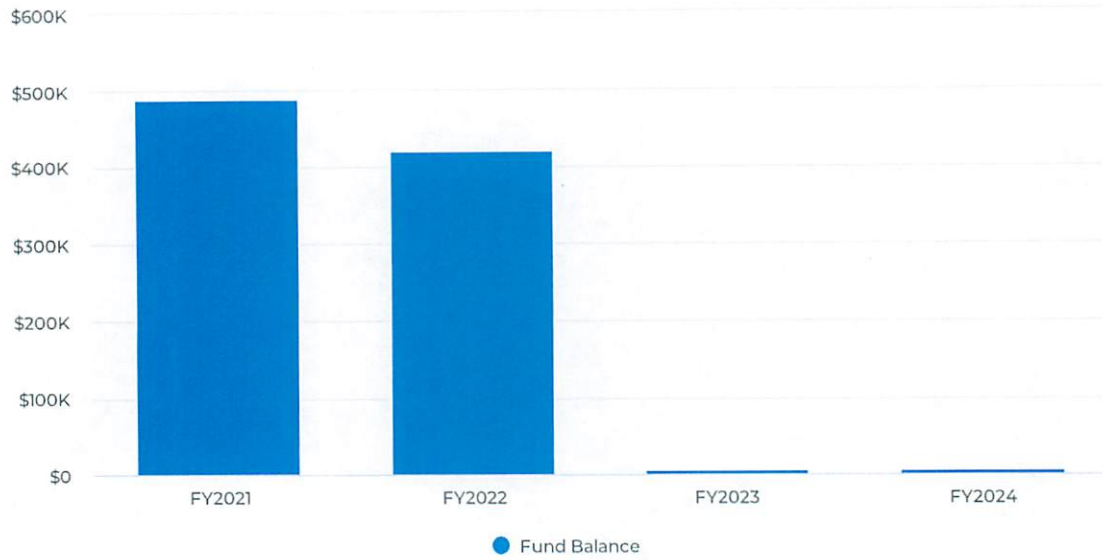


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$401,698.44	\$398,000.00	\$357,500.00	\$458,739.15
Operating	\$177,210.46	\$185,750.00	\$187,065.00	\$195,165.00
Capital Outlay	\$8,055.00	\$8,000.00	\$8,800.00	\$11,469.12

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Expense Objects:	\$586,963.90	\$591,750.00	\$553,365.00	\$665,373.27

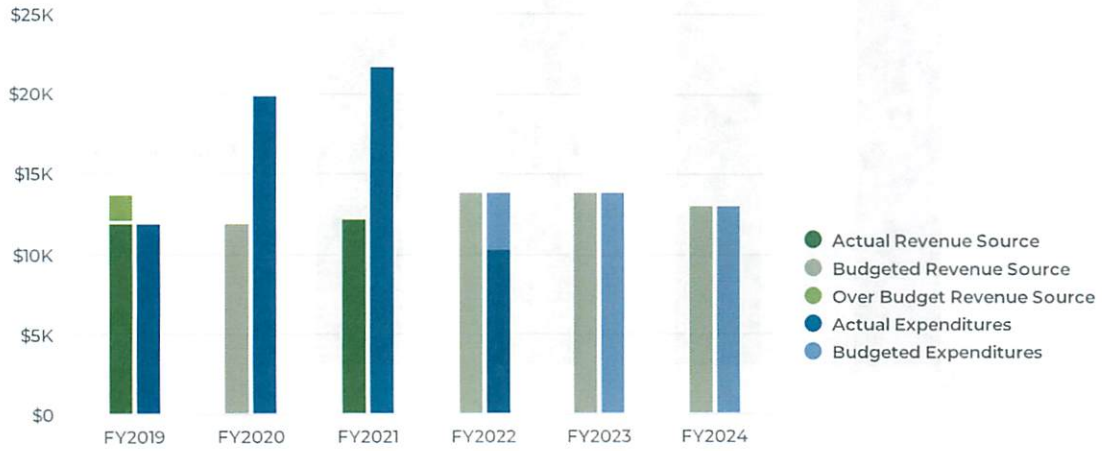
Fund Balance

Projections



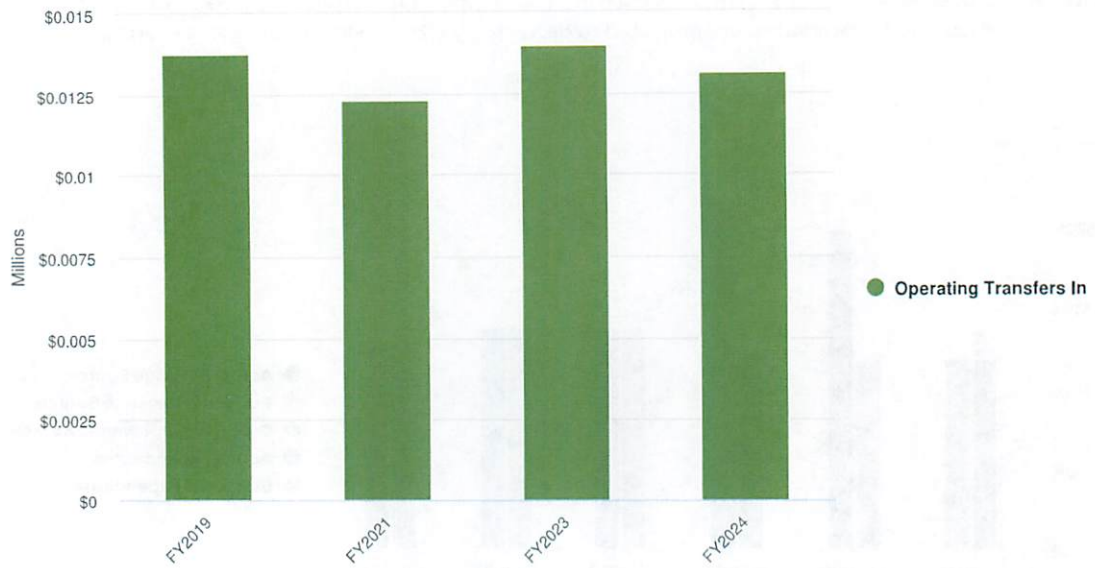
Summary

The City of Muskogee is projecting \$13.13K of revenue in FY2024, which represents a 6.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.2% or \$867 to \$13.13K in FY2024.



Revenues by Source

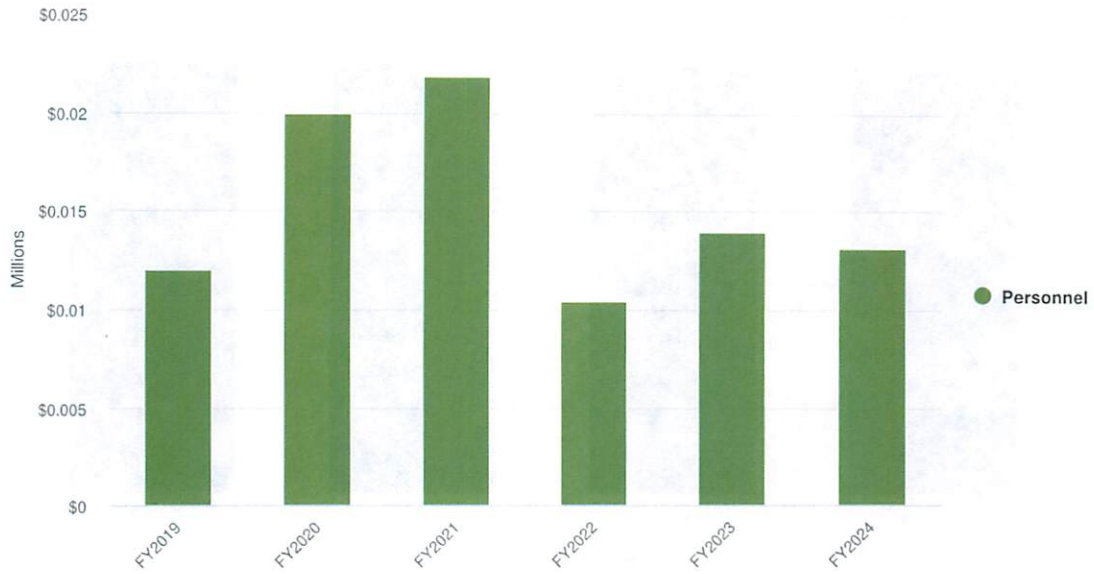
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source			
Operating Transfers In	\$14,000.00	\$14,000.00	\$13,133.00
Total Revenue Source:	\$14,000.00	\$14,000.00	\$13,133.00

Expenditures by Expense Type

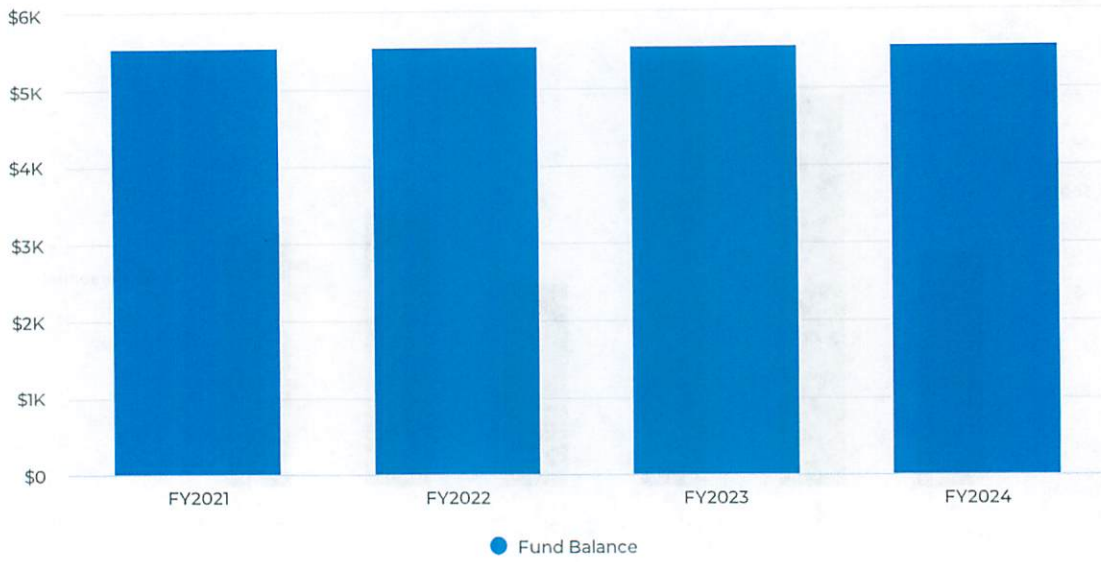
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$10,418.62	\$14,000.00	\$14,000.00	\$13,133.00
Total Expense Objects:	\$10,418.62	\$14,000.00	\$14,000.00	\$13,133.00

Fund Balance

Projections

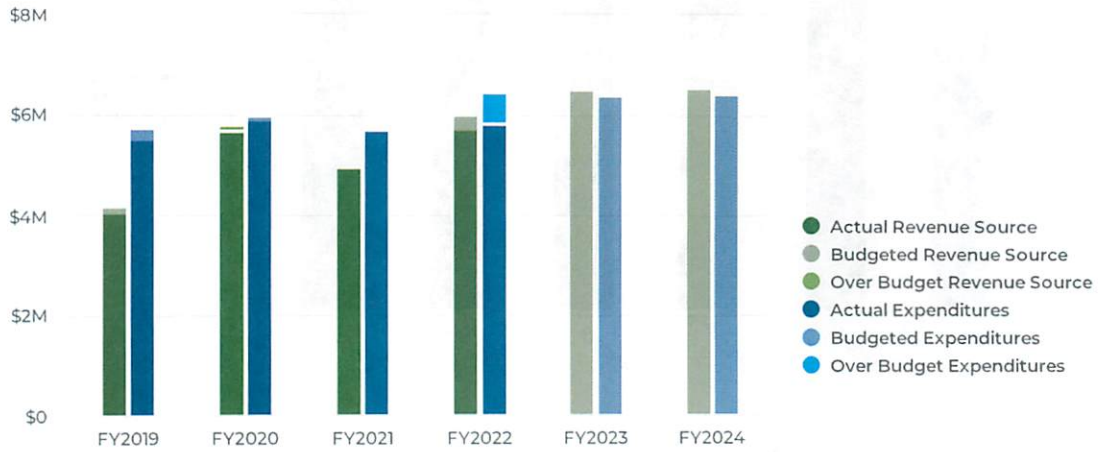




The Employee Health Insurance Fund, an internal services fund, provides revenue to fund group health insurance benefits for City employees. This fund is funded by the portion of the revenues from a 0.75% permanent sales tax approved in 2004 and from contributions by both the City and employees.

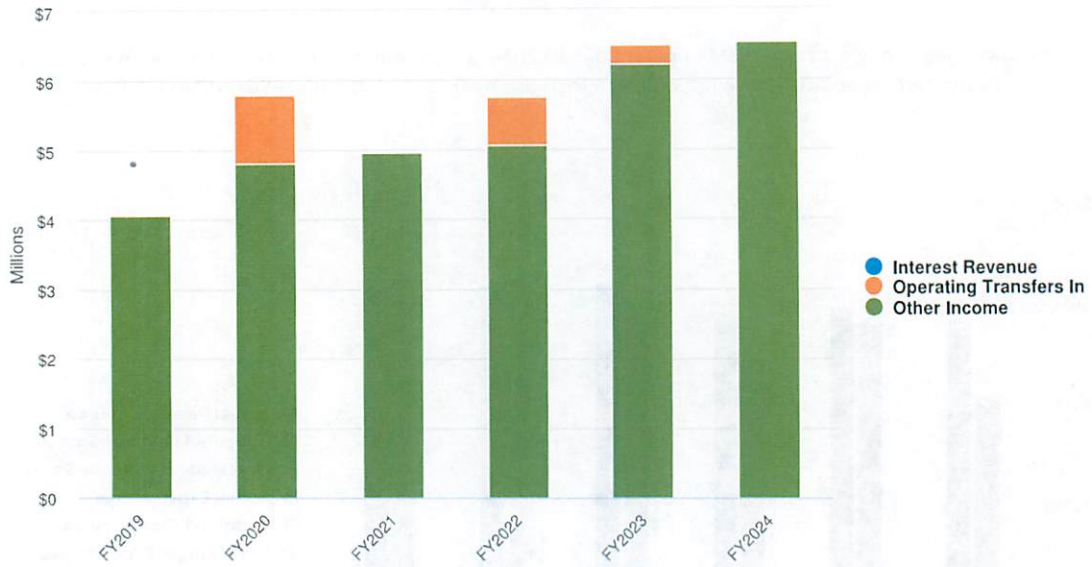
Summary

The City of Muskogee is projecting \$6.53M of revenue in FY2024, which represents a 0.4% increase over the prior year. Budgeted expenditures are projected to increase by 0.5% or \$29.65K to \$6.44M in FY2024.



Revenues by Source

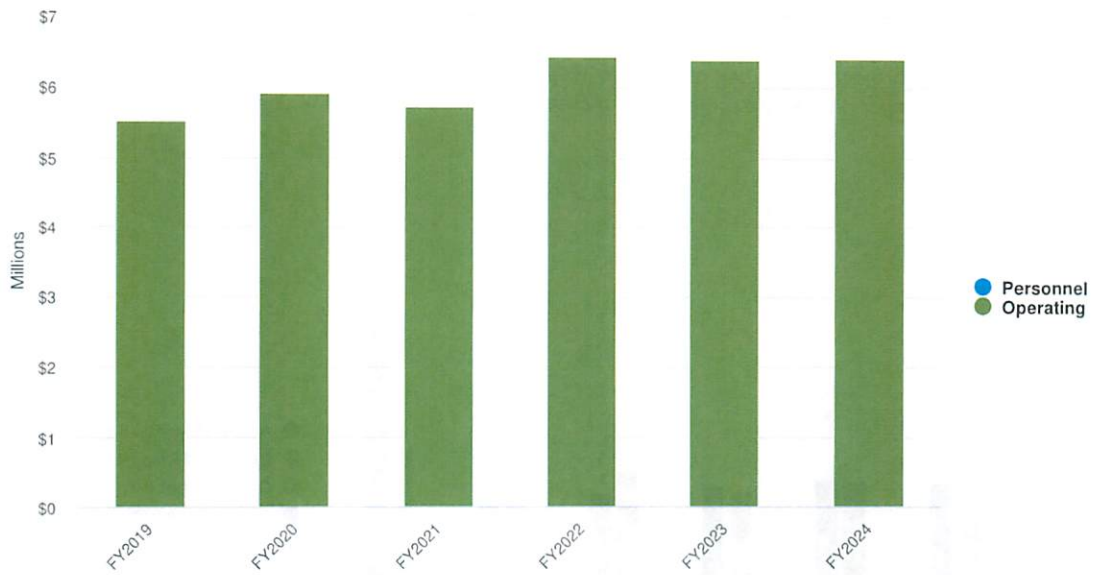
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$1,677.06	\$20,000.00	\$20,000.00	\$0.00
Other Income	\$5,061,038.57	\$5,720,228.43	\$6,213,333.62	\$6,534,958.82
Operating Transfers In	\$699,903.67	\$276,740.00	\$276,740.00	\$0.00
Total Revenue Source:	\$5,762,619.30	\$6,016,968.43	\$6,510,073.62	\$6,534,958.82

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$8,287.00	\$10,000.00	\$11,000.00	\$11,000.00
Operating	\$6,455,207.58	\$5,835,881.00	\$6,397,987.60	\$6,427,637.60
Total Expense Objects:	\$6,463,494.58	\$5,845,881.00	\$6,408,987.60	\$6,438,637.60

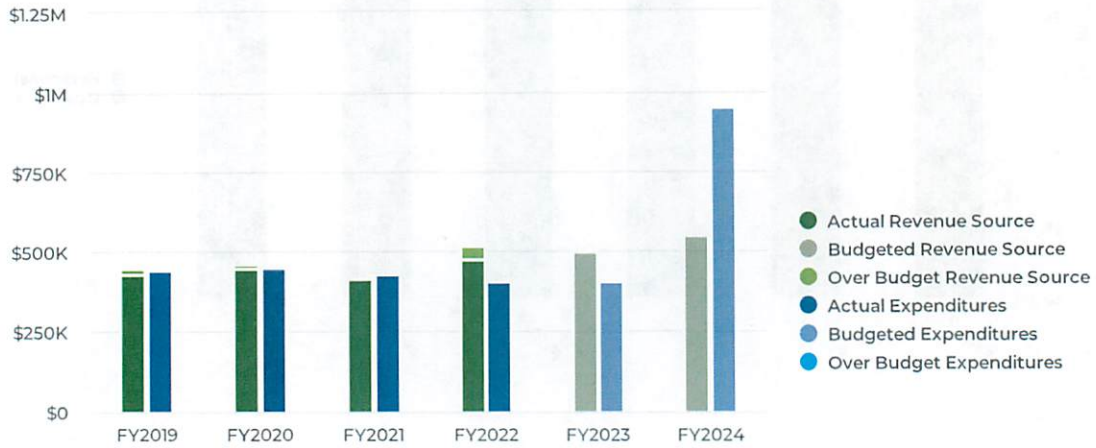


Sales Tax Employee Benefits

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 \$552.4K of revenue in FY2024, which represents a 10.5% increase over the prior year. Budgeted expenditures are projected to increase by 134.3% or \$545.93K to \$952.4K in FY2024.



Revenues by Source

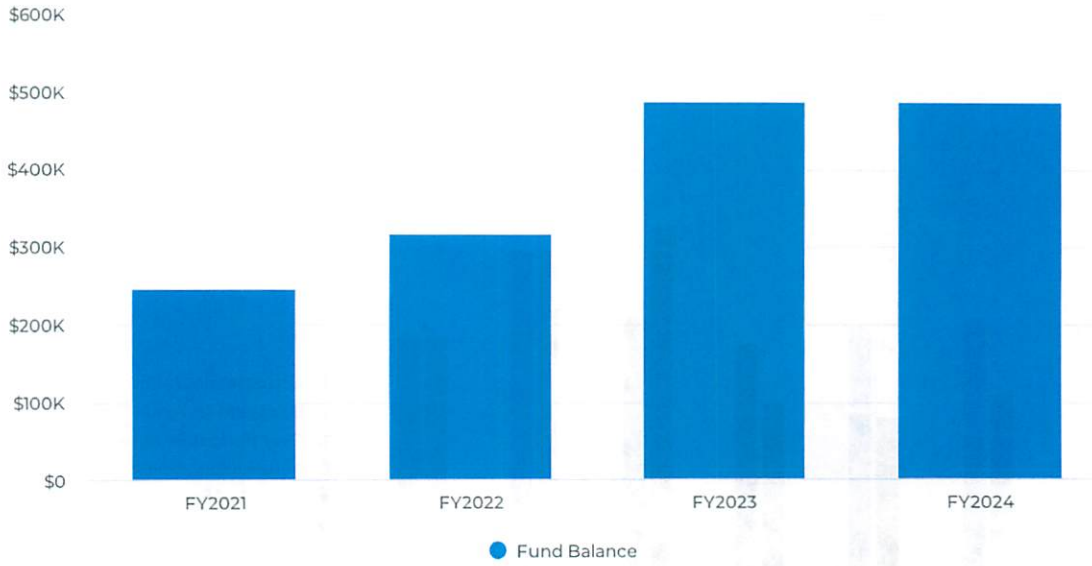
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$519,702.38	\$477,863.00	\$500,000.00	\$552,403.00
Total Revenue Source:	\$519,702.38	\$477,863.00	\$500,000.00	\$552,403.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Transfers	\$413,044.61	\$406,468.00	\$406,468.00	\$952,403.00
Total Expense Objects:	\$413,044.61	\$406,468.00	\$406,468.00	\$952,403.00

Fund Balance

Projections

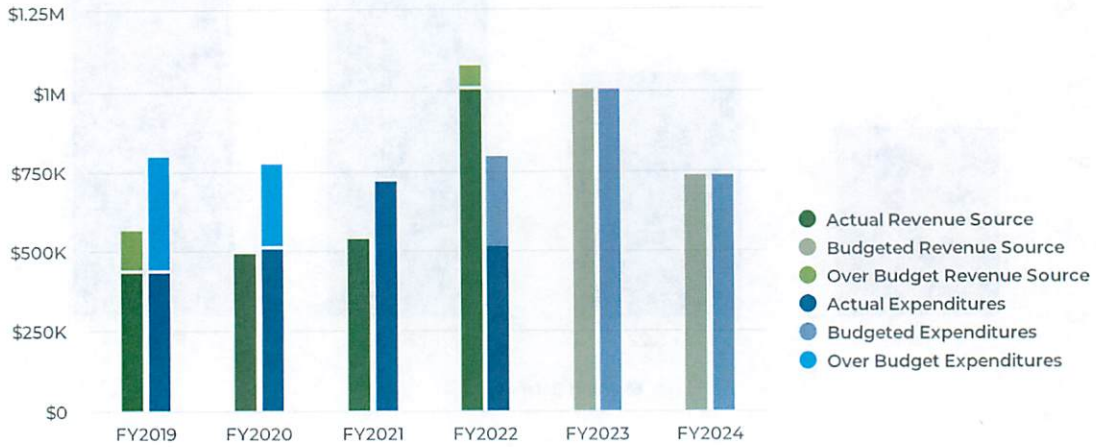




This fund, an internal services fund, provides revenue to fund group workers compensation insurance benefits for the City employees. This is primarily funded by transfers from the General Fund.

Summary

The City of Muskogee is projecting \$745.21K of revenue in FY2024, which represents a 26.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 26.6% or \$270.73K to \$745.21K in FY2024.



Revenues by Source

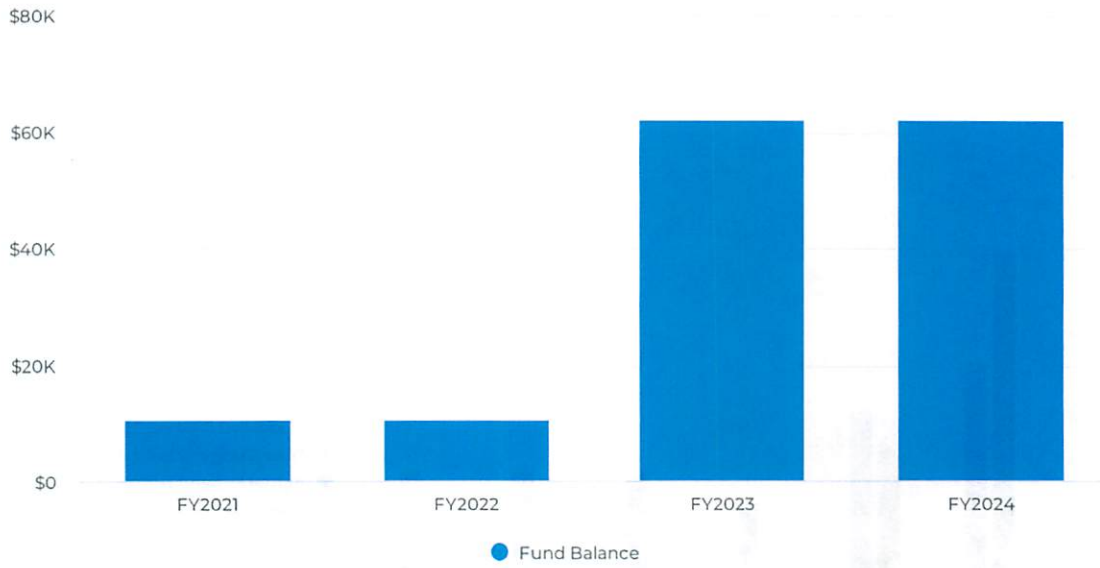
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$3,326.76	\$0.00	\$0.00	\$0.00
Other Income	\$83,049.63	\$20,000.00	\$20,000.00	\$20,000.00
Operating Transfers In	\$1,000,054.00	\$995,932.00	\$995,932.00	\$725,206.00
Total Revenue Source:	\$1,086,430.39	\$1,015,932.00	\$1,015,932.00	\$745,206.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$524,529.62	\$804,600.00	\$1,015,932.00	\$745,206.42
Total Expense Objects:	\$524,529.62	\$804,600.00	\$1,015,932.00	\$745,206.42

Fund Balance

Projections



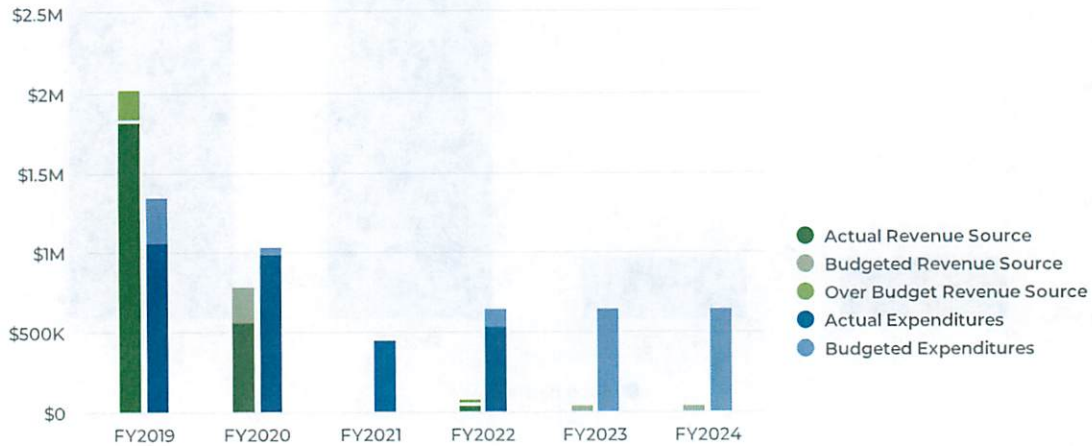


2014 Sewer Rehabilitation

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 \$60K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$1.49K to \$662K in FY2024.



Revenues by Source

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$88,274.12	\$60,000.00	\$60,000.00	\$60,000.00
Total Revenue Source:	\$88,274.12	\$60,000.00	\$60,000.00	\$60,000.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Transfers	\$546,688.98	\$660,507.00	\$660,507.00	\$662,000.00
Total Expense Objects:	\$546,688.98	\$660,507.00	\$660,507.00	\$662,000.00

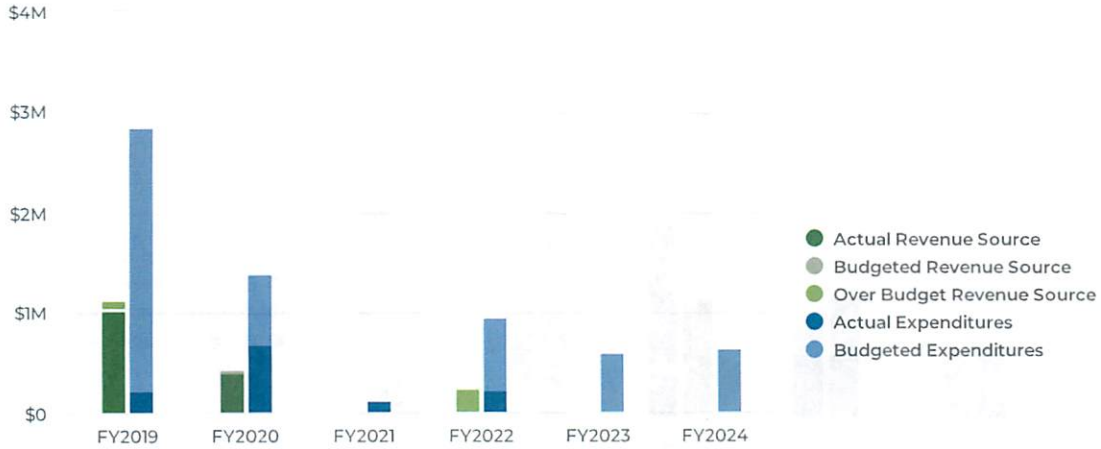


2014 Capital Improvements

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 N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by 7.8% or \$47.17K to \$650K in FY2024.



Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Capital Outlay	\$229,732.29	\$961,903.00	\$602,833.00	\$650,000.00
Total Expense Objects:	\$229,732.29	\$961,903.00	\$602,833.00	\$650,000.00

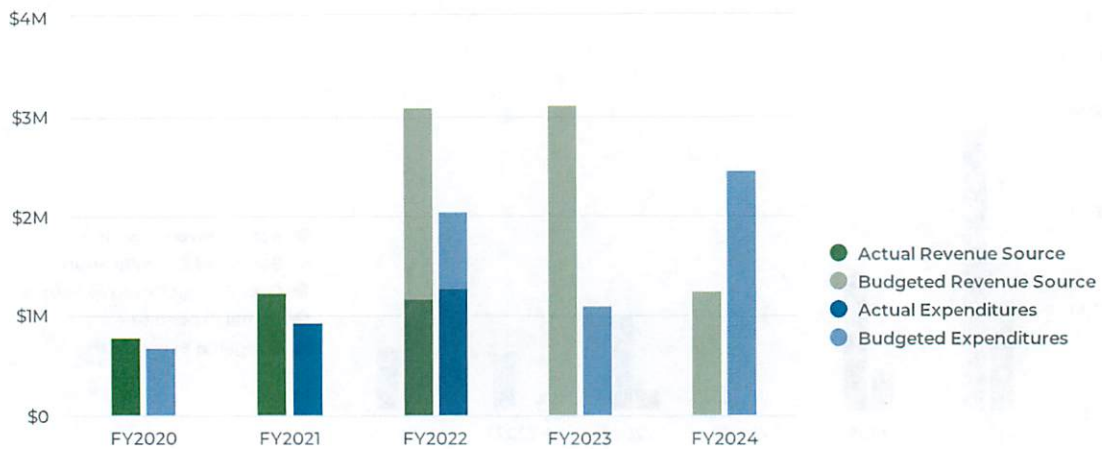


2019 Capital Improvements

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 \$1.25M of revenue in FY2024, which represents a 60% decrease over the prior year. Budgeted expenditures are projected to increase by 122.5% or \$1.36M to \$2.48M in FY2024.

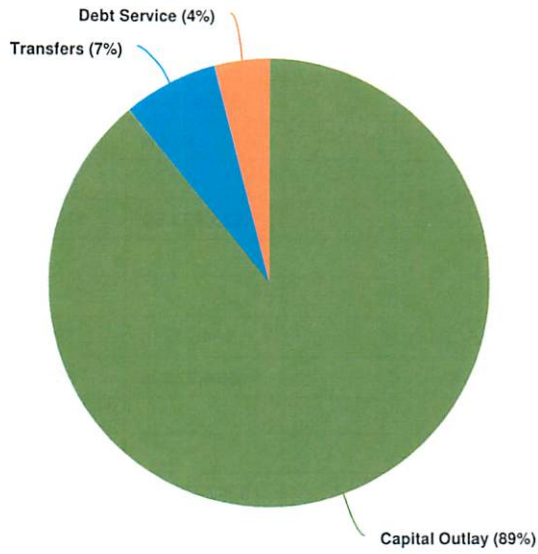


Revenues by Source

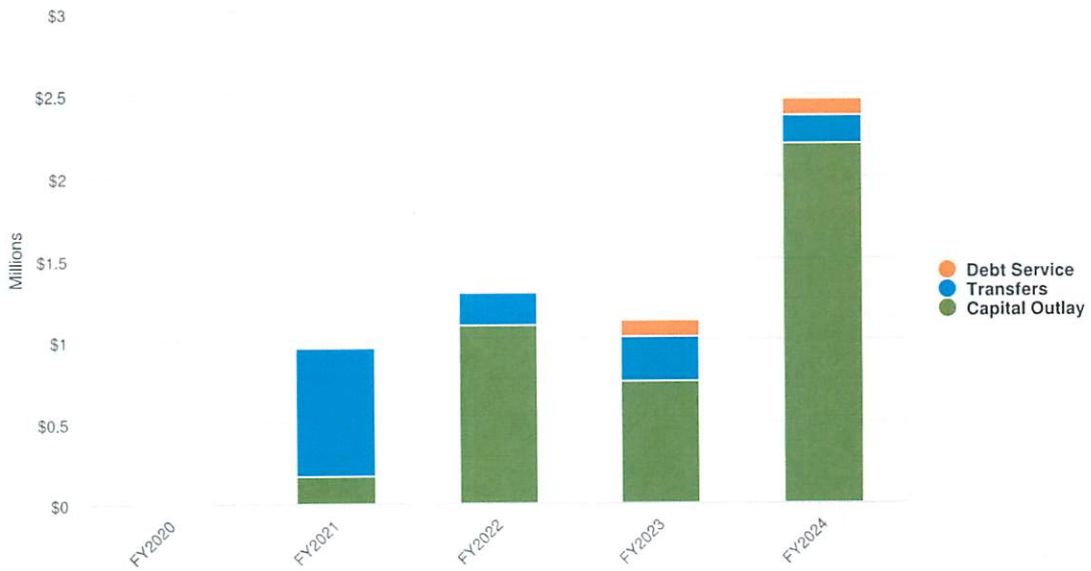
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,177,992.89	\$1,083,154.00	\$1,100,000.00	\$1,252,114.00
Other Income	\$0.00	\$2,032,000.00	\$2,032,000.00	\$0.00
Total Revenue Source:	\$1,177,992.89	\$3,115,154.00	\$3,132,000.00	\$1,252,114.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



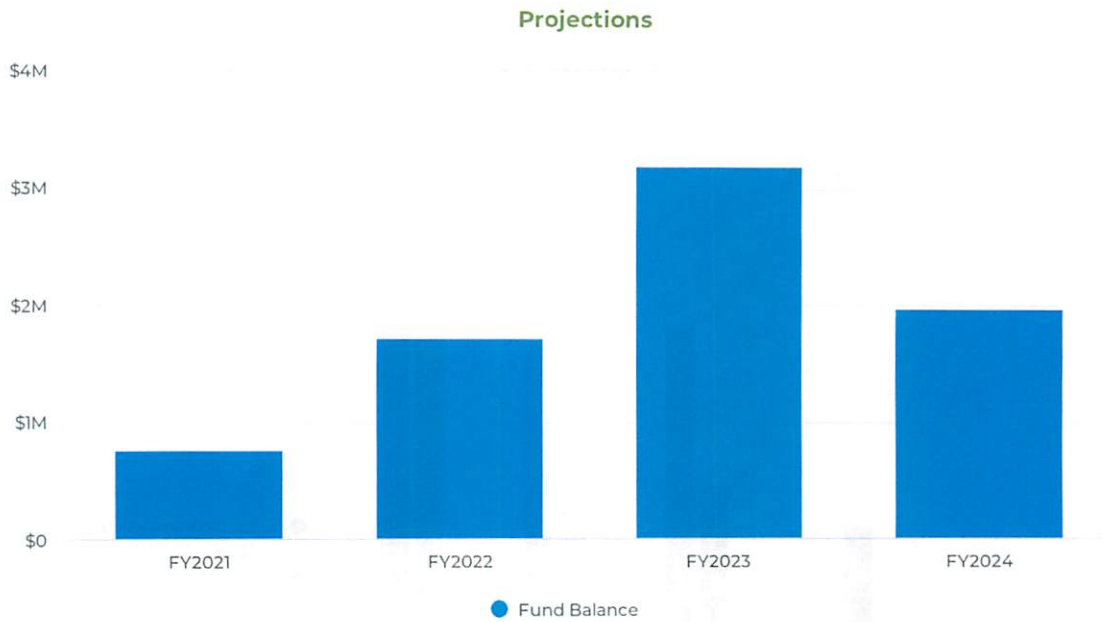
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Capital Outlay				
City Manager				

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
CIP PROJECTS 2019 / FACILITIES	\$40,250.87	\$332,500.00	\$332,500.00	\$958,775.00
CIP PROJECTS 2019 / ECONOMIC DEVELOPMENT	\$500,000.00	\$300,000.00	\$134,000.00	\$200,000.00
Total City Manager:	\$540,250.87	\$632,500.00	\$466,500.00	\$1,158,775.00
Police Services				
CIP PROJECTS 2019 / PD PUBLIC SAFETY	\$23,433.60	\$59,592.00	\$36,158.00	\$36,158.00
CIP PROJECTS 2019 / 911 PUBLIC SAFETY	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
911 DISPATCH	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
Total Police Services:	\$23,433.60	\$109,592.00	\$86,158.00	\$86,158.00
Fire Services				
CIP PROJECTS 2019 / FIRE PUBLIC SAFETY	\$84,723.16	\$90,477.00	\$4,477.00	\$172,500.00
Total Fire Services:	\$84,723.16	\$90,477.00	\$4,477.00	\$172,500.00
Engineering				
BUILDINGS & IMPROVEMENTS / MLK CENTER	\$243,375.00	\$308,037.00	\$0.00	\$0.00
Total Engineering:	\$243,375.00	\$308,037.00	\$0.00	\$0.00
Planning				
CIP PROJECTS 2019 / DEMOLITION/ABATEMENT	\$0.00	\$75,000.00	\$75,000.00	\$187,500.00
Total Planning:	\$0.00	\$75,000.00	\$75,000.00	\$187,500.00
Parks				
CIP PROJECTS 2019 / PARKS QUALITY OF LIFE	\$196,429.40	\$495,874.00	\$110,874.00	\$600,000.00
Total Parks:	\$196,429.40	\$495,874.00	\$110,874.00	\$600,000.00
Total Capital Outlay:	\$1,088,212.03	\$1,711,480.00	\$743,009.00	\$2,204,933.00
Debt Service				
General Government				
DEBT SERVICE / INTEREST	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00
Total General Government:	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00
Total Debt Service:	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00
Transfers				
General Government				
OPERATING TRANSFER OUT / TRANS TO MMA	\$195,312.53	\$177,999.00	\$195,500.00	\$172,800.00
Total General Government:	\$195,312.53	\$177,999.00	\$195,500.00	\$172,800.00
Parks				
OPERATING TRANSFERS OUT / TRANS TO PARK DEVELOPMENT	\$0.00	\$74,944.00	\$74,944.00	\$0.00
Total Parks:	\$0.00	\$74,944.00	\$74,944.00	\$0.00
Total Transfers:	\$195,312.53	\$252,943.00	\$270,444.00	\$172,800.00
Total Expense Objects:	\$1,283,524.56	\$2,064,423.00	\$1,113,453.00	\$2,477,733.00

Fund Balance



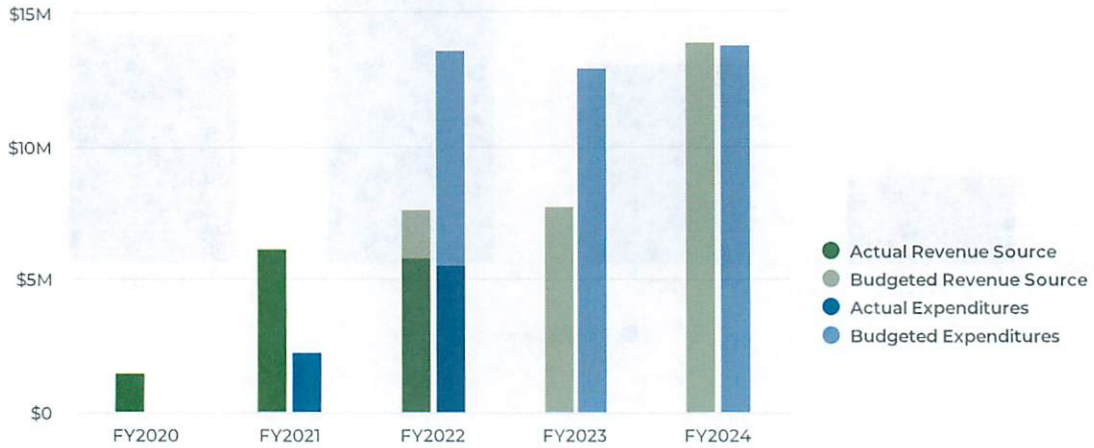


2019 Street Improvements

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 also is extended through this fund.

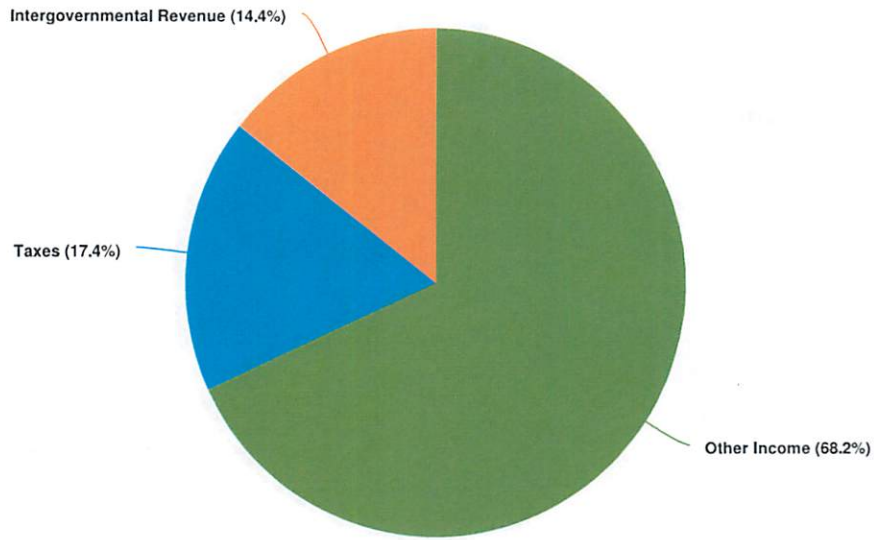
Summary

The City of Muskogee is projecting \$13.93M of revenue in FY2024, which represents a 77.7% increase over the prior year. Budgeted expenditures are projected to increase by 6.3% or \$826.53K to \$13.85M in FY2024.

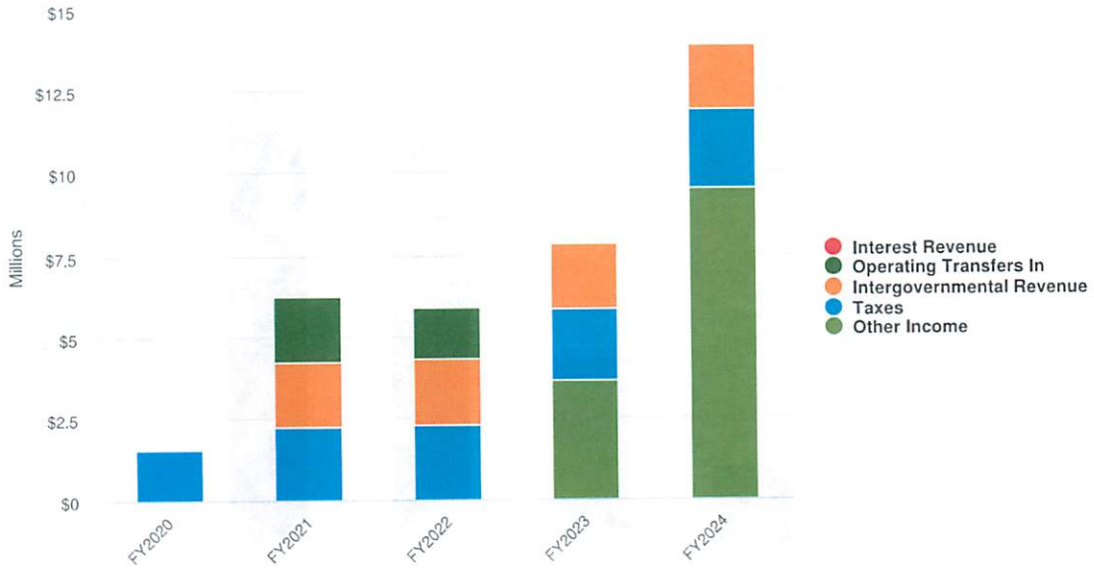


Revenues by Source

Projected 2024 Revenues by Source



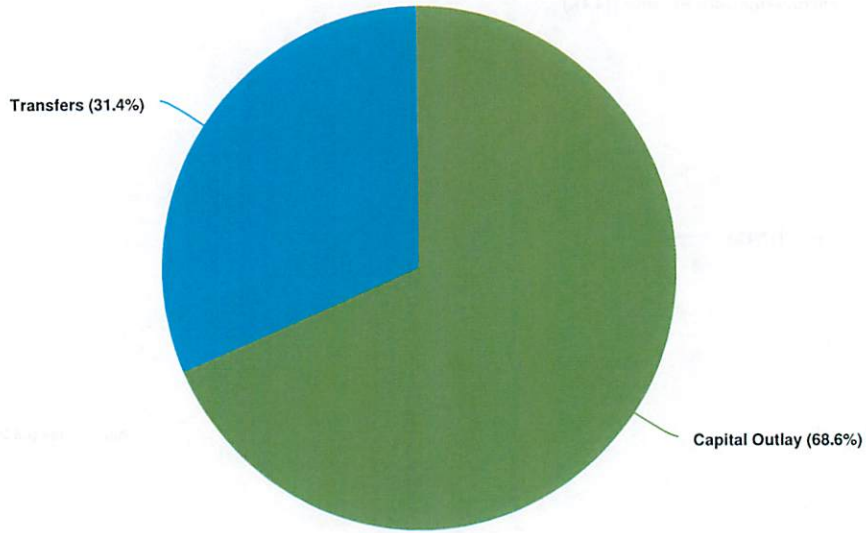
Budgeted and Historical 2024 Revenues by Source



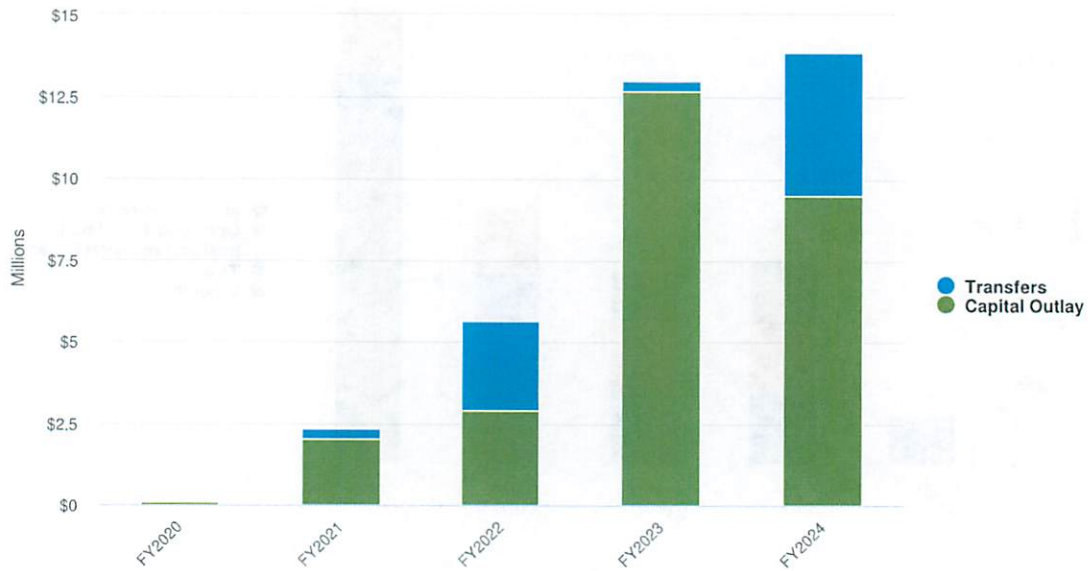
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$2,286,691.62	\$2,102,594.00	\$2,200,000.00	\$2,430,574.00
Intergovernmental Revenue	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00
Other Income	\$0.00	\$3,639,000.00	\$3,639,000.00	\$9,500,000.00
Operating Transfers In	\$1,616,144.59	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$5,902,836.21	\$7,741,594.00	\$7,839,000.00	\$13,930,574.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Capital Outlay	\$2,917,045.56	\$13,360,964.00	\$12,700,000.00	\$9,500,000.00
Transfers	\$2,693,451.94	\$321,000.00	\$321,000.00	\$4,347,528.00
Total Expense Objects:	\$5,610,497.50	\$13,681,964.00	\$13,021,000.00	\$13,847,528.00

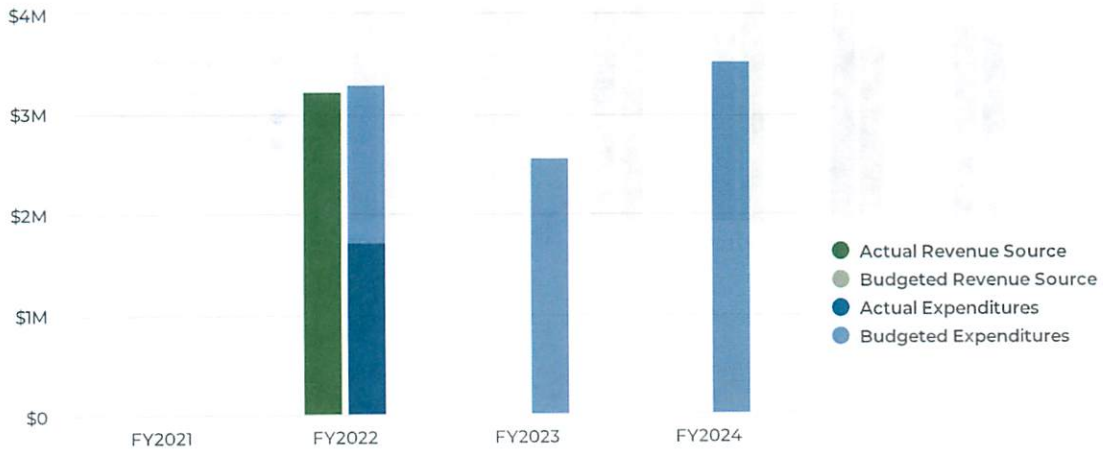


American Rescue Fund

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

The City of Muskogee is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 37.9% or \$977.03K to \$3.55M in FY2024.



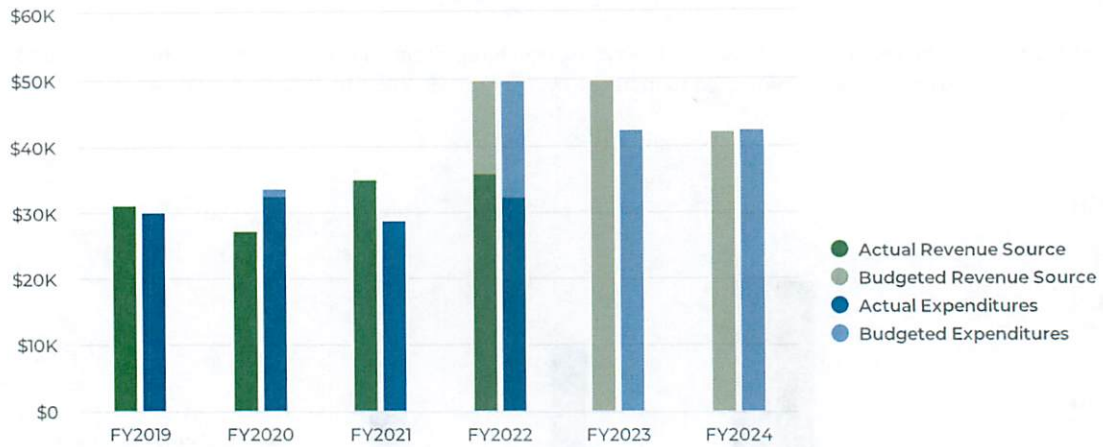


Animal Adoption Fees

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

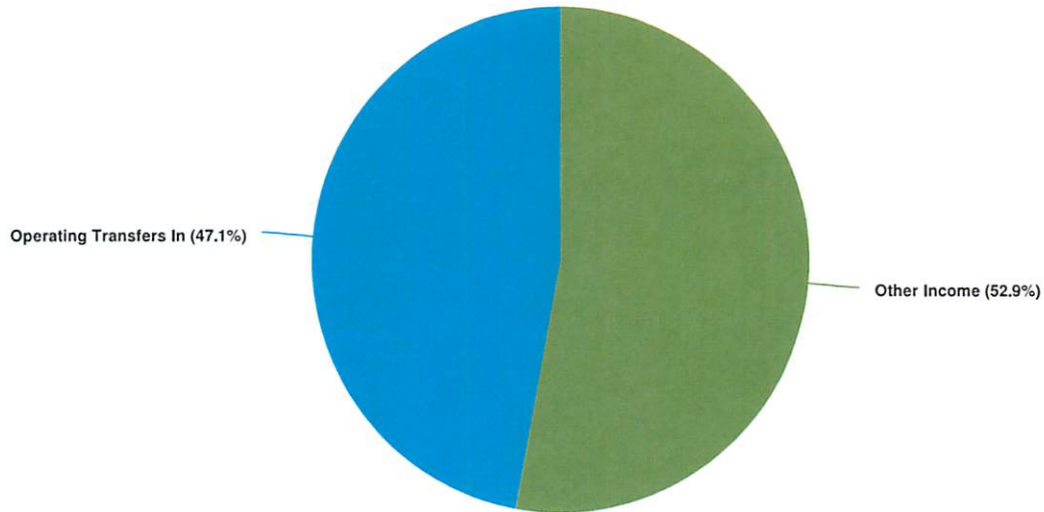
Summary

The City of Muskogee is projecting \$42.5K of revenue in FY2024, which represents a 15% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$42.56K in FY2024.

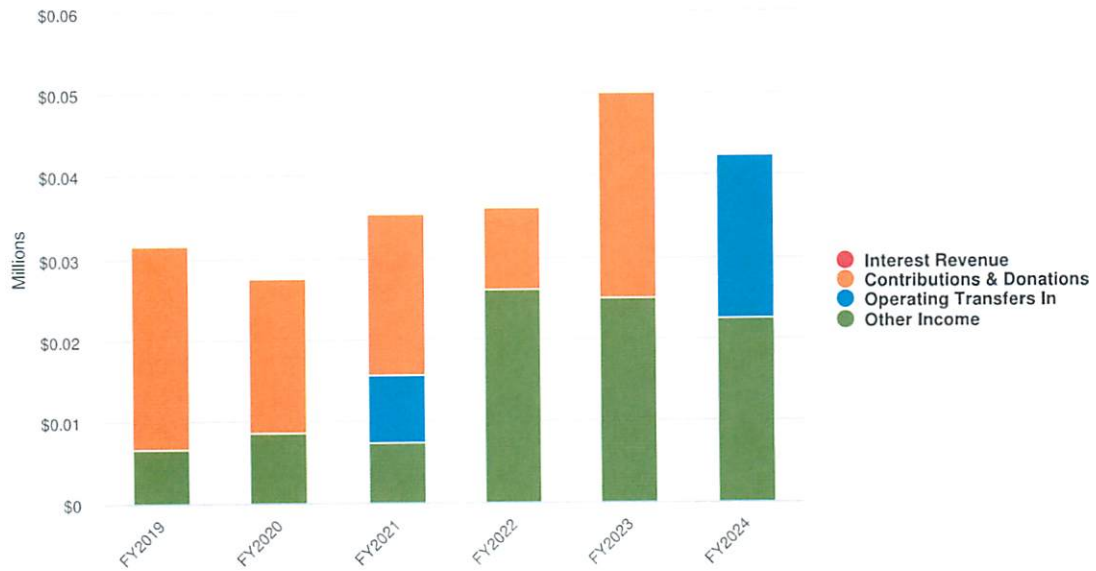


Revenues by Source

Projected 2024 Revenues by Source



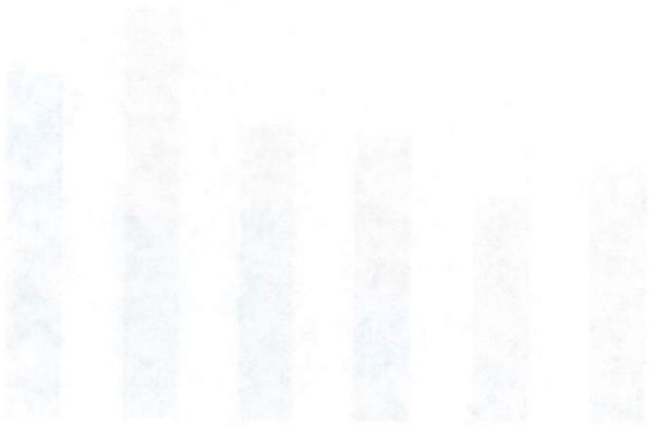
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Contributions & Donations	\$10,012.97	\$25,000.00	\$25,000.00	\$0.00
Other Income	\$26,111.82	\$25,000.00	\$25,000.00	\$22,500.00
Operating Transfers In	\$0.00	\$0.00	\$0.00	\$20,000.00
Total Revenue Source:	\$36,124.79	\$50,000.00	\$50,000.00	\$42,500.00

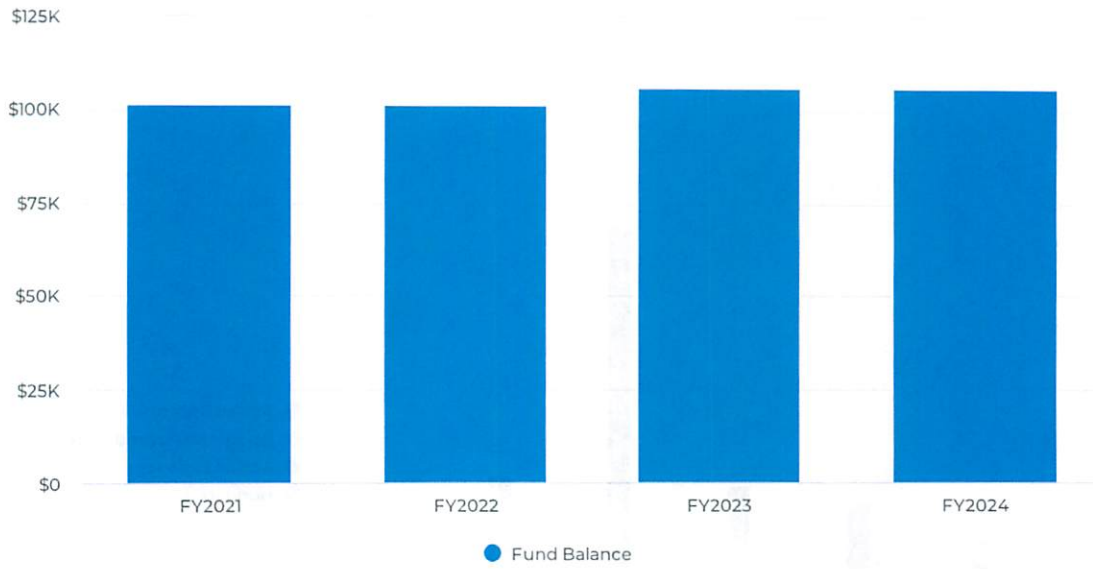
Expenditures by Fund

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Animal Adoption Fees	\$32,562.74	\$50,000.00	\$42,561.00	\$42,561.00
Total Animal Adoption Fees:	\$32,562.74	\$50,000.00	\$42,561.00	\$42,561.00



Fund Balance

Projections

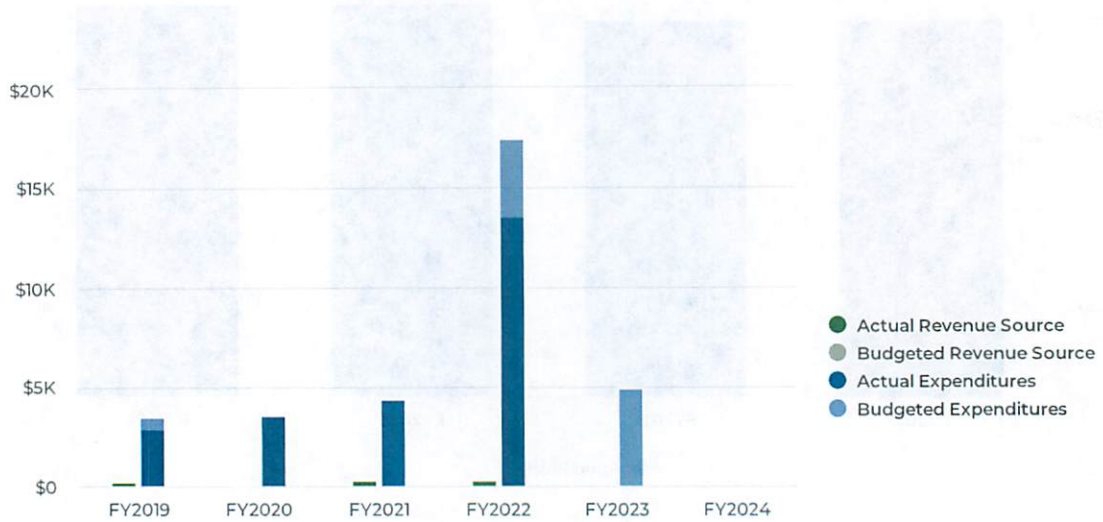


Animal Control/Licensing

This fund is from license fees collected from pet owners.
This fee is no longer assessed.
All new revenues are from donations.

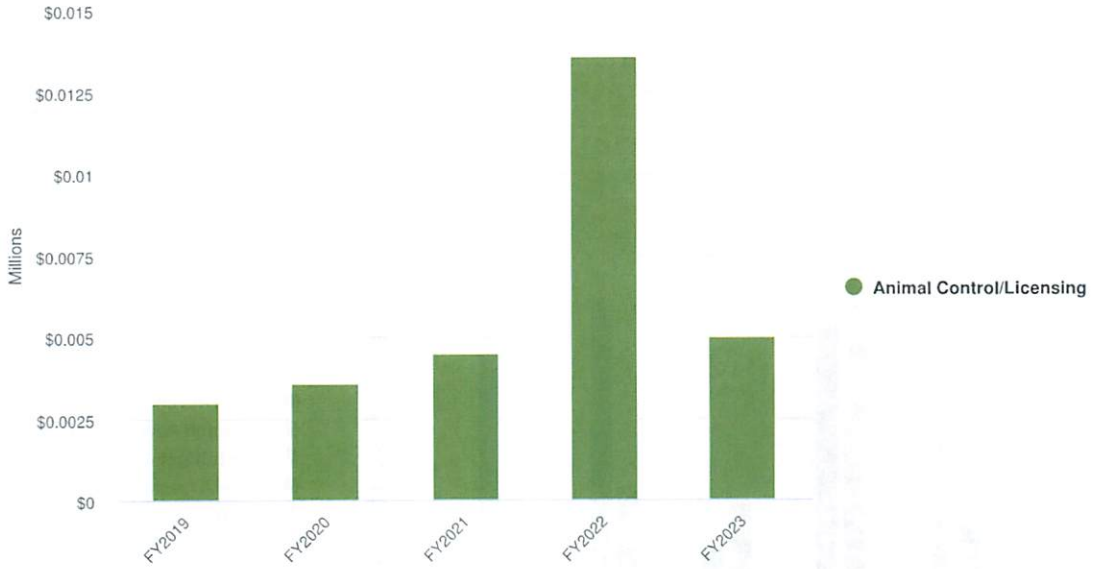
Summary

The City of Muskogee is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$5K to N/A in FY2024.



Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund

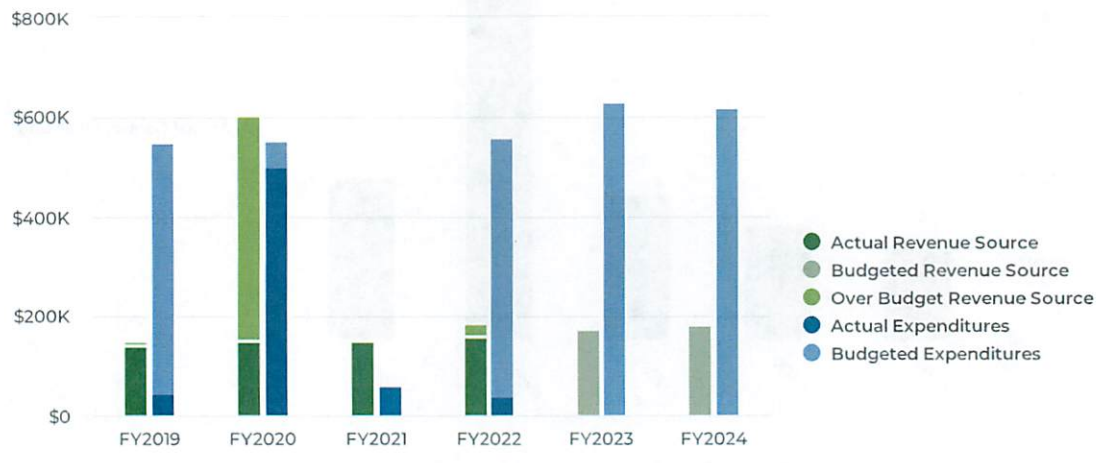


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Animal Control/Licensing	\$13,611.56	\$17,500.00	\$5,000.00	\$0.00
Total Animal Control/Licensing:	\$13,611.56	\$17,500.00	\$5,000.00	\$0.00

The Capital Outlay-Fire is a permanent sales tax for capital purchases for Fire Department. This represents 3.33% of the 2004 dedicated sales tax for the city.

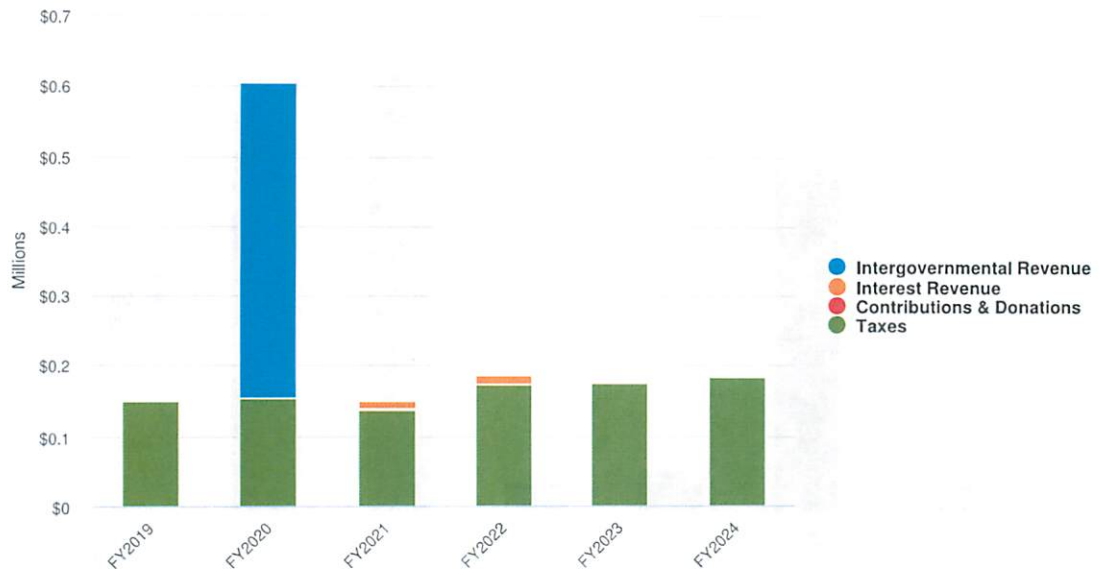
Summary

The City of Muskogee is projecting \$184.14K of revenue in FY2024, which represents a 5.2% increase over the prior year. Budgeted expenditures are projected to decrease by 1.9% or \$11.91K to \$617.78K in FY2024.



Revenues by Source

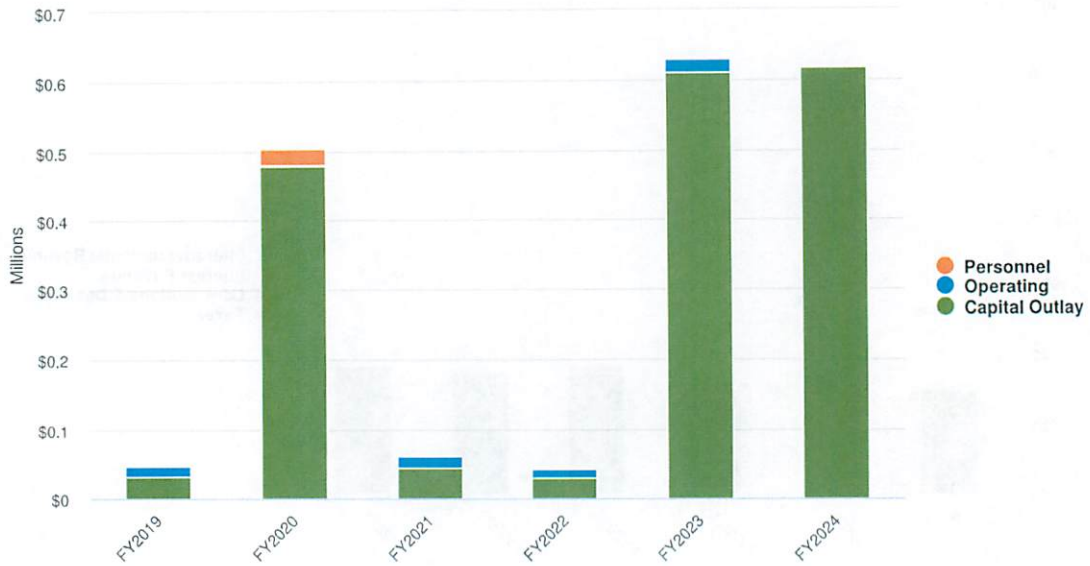
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$173,234.21	\$159,287.00	\$175,000.00	\$184,135.00
Interest Revenue	\$12,173.42	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$185,407.63	\$159,287.00	\$175,000.00	\$184,135.00

Expenditures by Expense Type

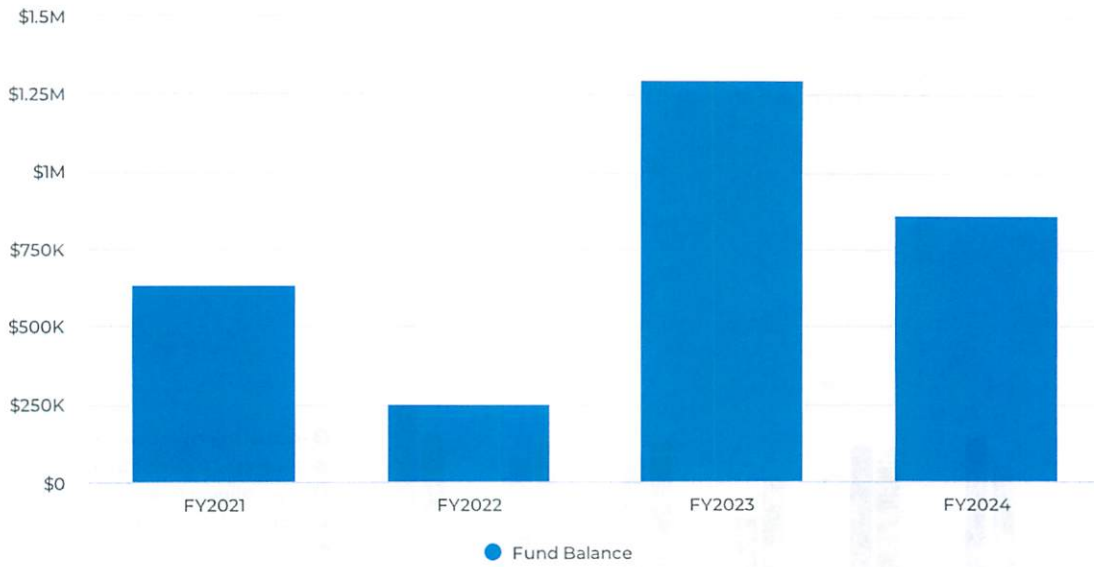
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$13,854.59	\$18,791.00	\$18,791.00	\$879.00
Capital Outlay	\$28,997.93	\$542,502.00	\$610,902.00	\$616,902.00
Total Expense Objects:	\$42,852.52	\$561,293.00	\$629,693.00	\$617,781.00

Fund Balance

Projections

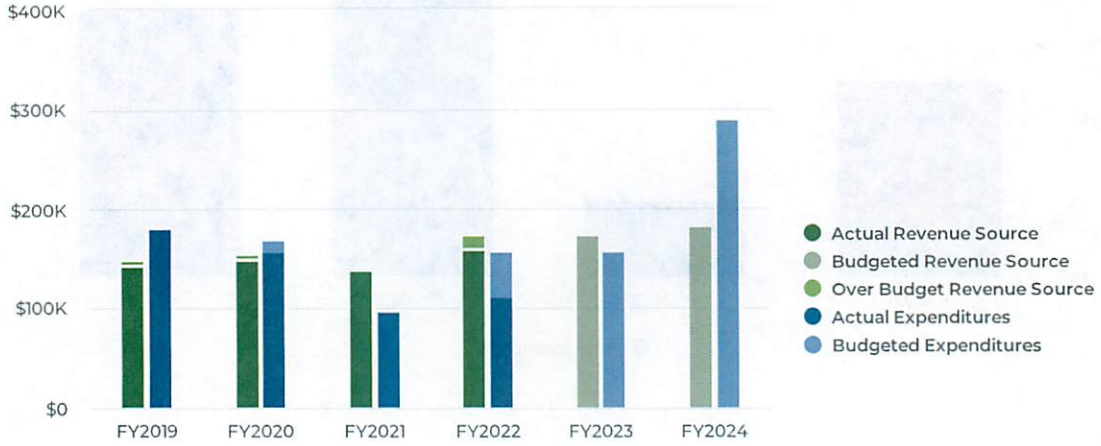


**Capital
Outlay - Non-Uniform**

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.

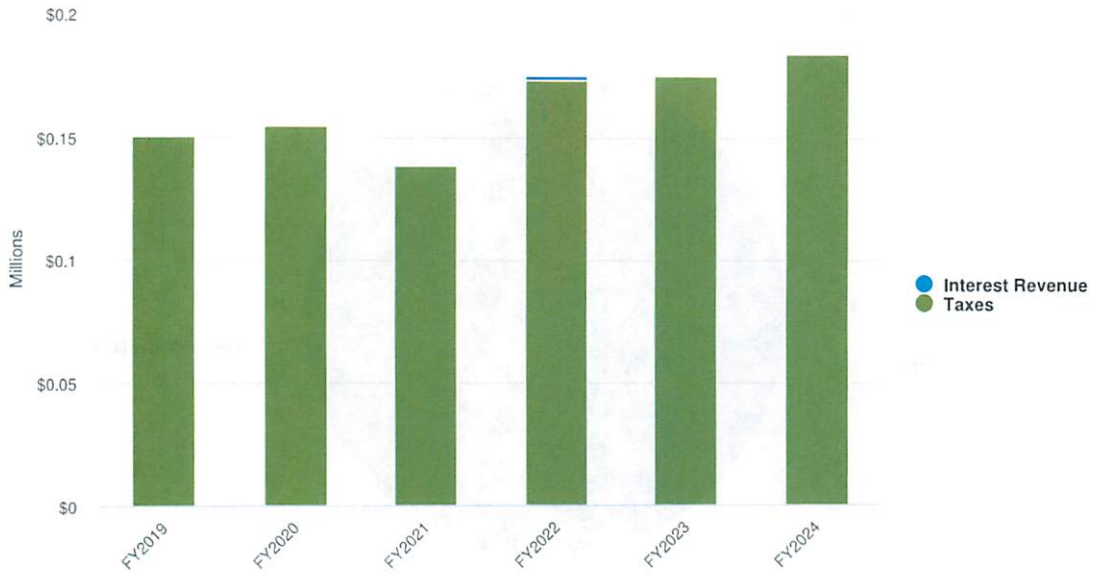
Summary

The City of Muskogee is projecting \$184.14K of revenue in FY2024, which represents a 5.2% increase over the prior year. Budgeted expenditures are projected to increase by 83.4% or \$131.88K to \$290K in FY2024.



Revenues by Source

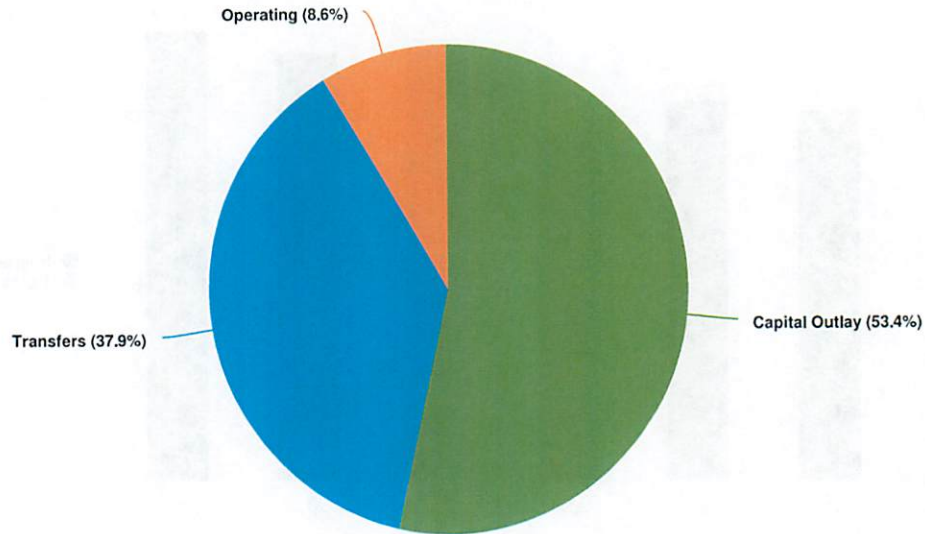
Budgeted and Historical 2024 Revenues by Source



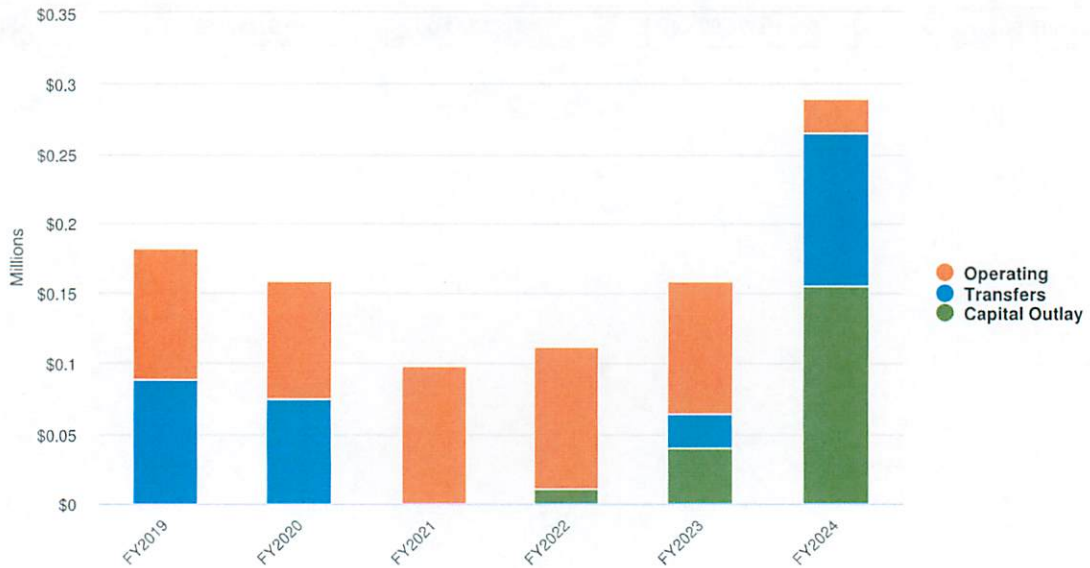
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$173,234.21	\$159,287.00	\$175,000.00	\$184,135.00
Interest Revenue	\$1,741.70	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$174,975.91	\$159,287.00	\$175,000.00	\$184,135.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

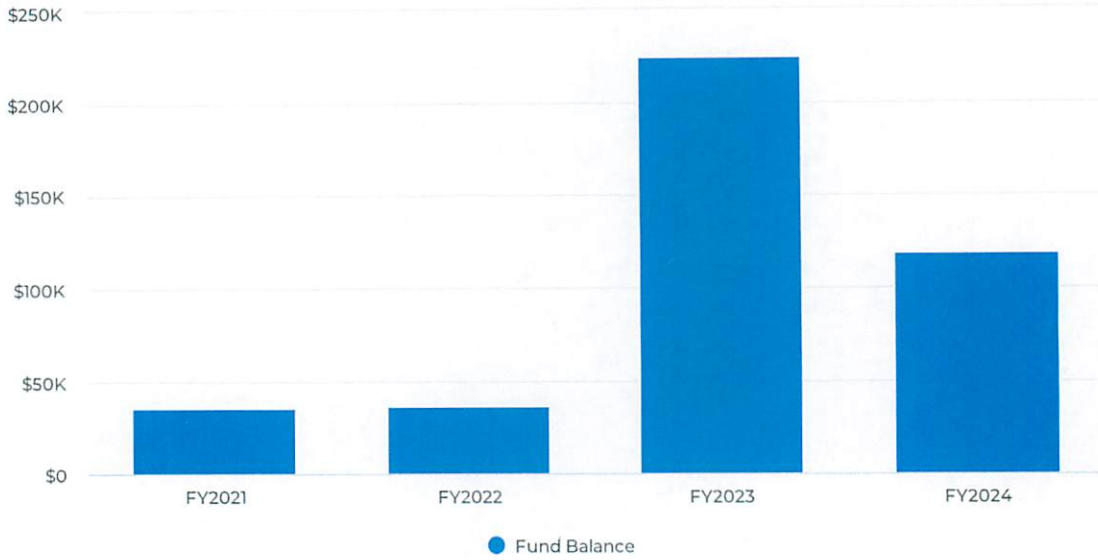


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$101,493.92	\$93,120.00	\$93,120.00	\$25,000.00
Capital Outlay	\$10,416.00	\$40,000.00	\$40,000.00	\$155,000.00
Transfers	\$0.00	\$25,000.00	\$25,000.00	\$110,000.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Expense Objects:	\$111,909.92	\$158,120.00	\$158,120.00	\$290,000.00

Fund Balance

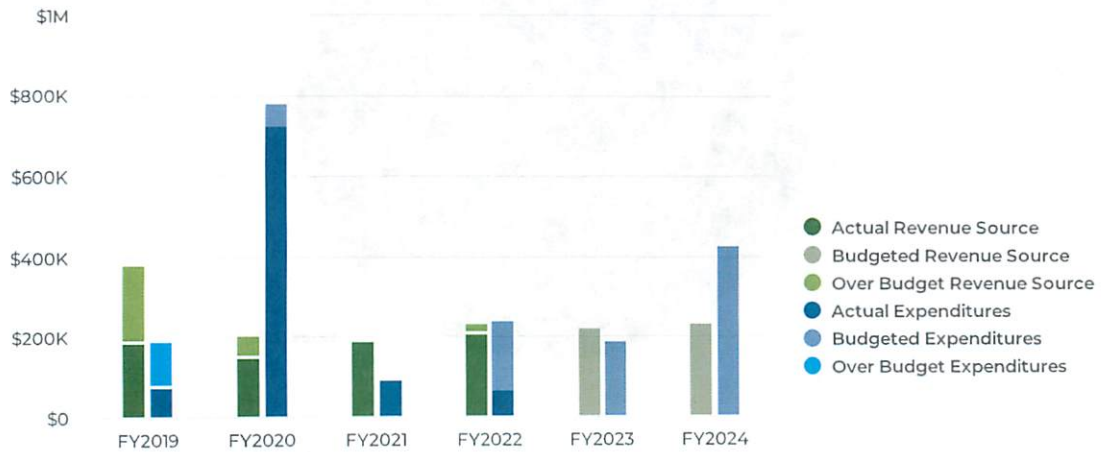
Projections



The Capital Outlay-Police is a permanent sales tax for capital purchases for the Police Department. This represents 3.33% of the 2004 dedicated sales tax for the city.

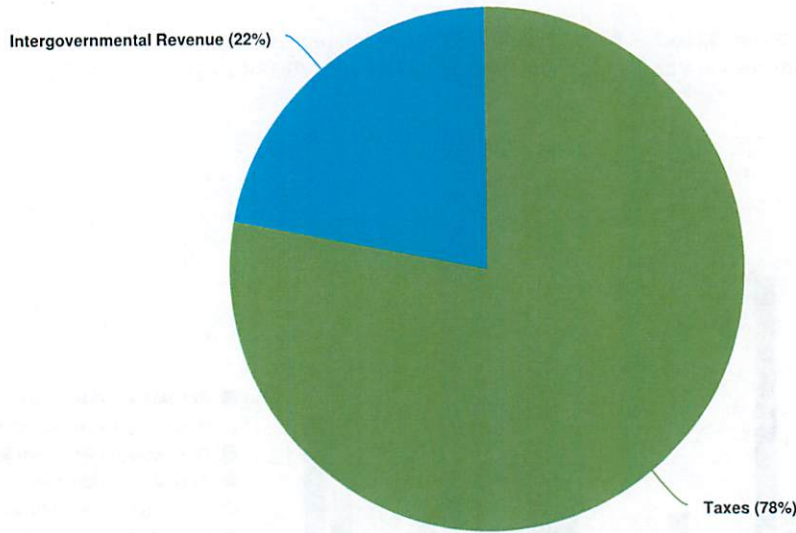
Summary

The City of Muskogee is projecting \$236.22K of revenue in FY2024, which represents a 4% increase over the prior year. Budgeted expenditures are projected to increase by 123.1% or \$238.38K to \$432.08K in FY2024.

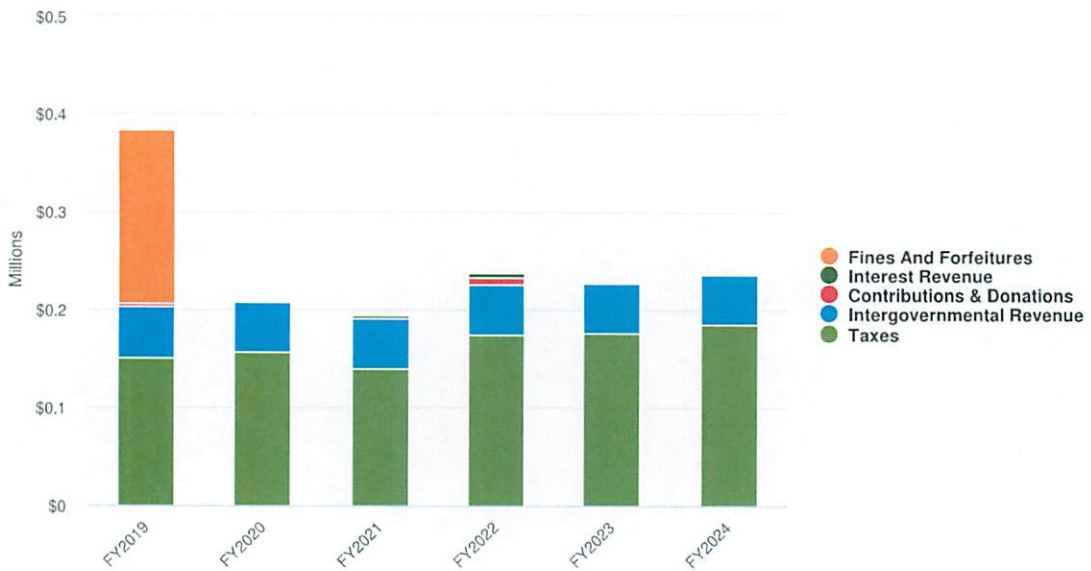


Revenues by Source

Projected 2024 Revenues by Source



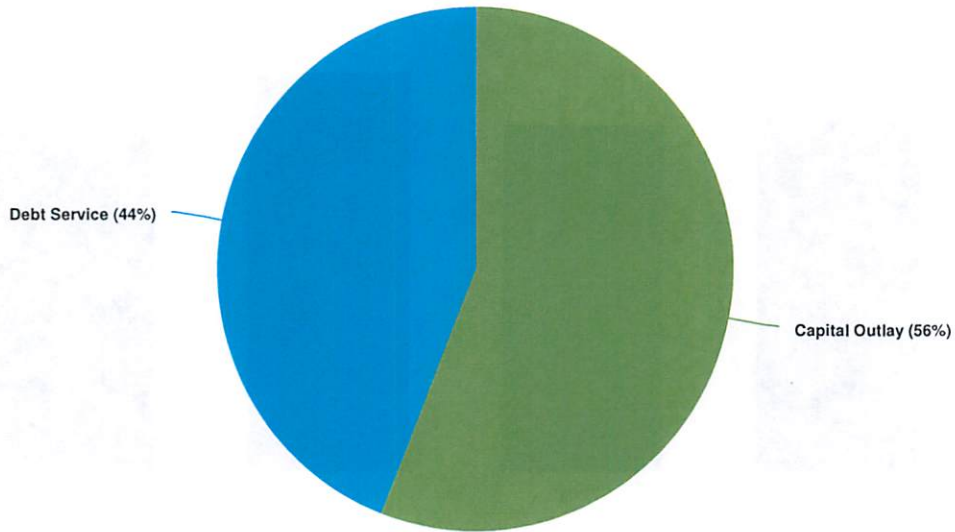
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$173,234.21	\$159,287.00	\$175,000.00	\$184,135.00
Intergovernmental Revenue	\$52,080.00	\$52,080.00	\$52,080.00	\$52,080.00
Interest Revenue	\$3,428.98	\$0.00	\$0.00	\$0.00
Contributions & Donations	\$8,000.00	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$236,743.19	\$211,367.00	\$227,080.00	\$236,215.00

Expenditures by Expense Type

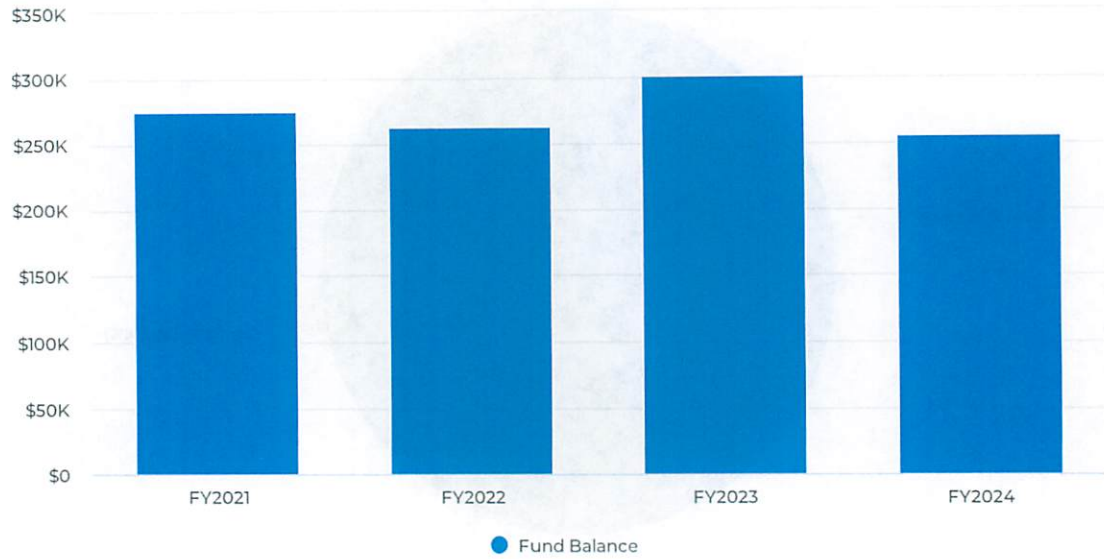
Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Capital Outlay	\$52,080.00	\$55,780.00	\$3,700.00	\$242,080.00
Debt Service	\$19,205.73	\$190,000.00	\$190,000.00	\$190,000.00
Total Expense Objects:	\$71,285.73	\$245,780.00	\$193,700.00	\$432,080.00

Fund Balance

Projections



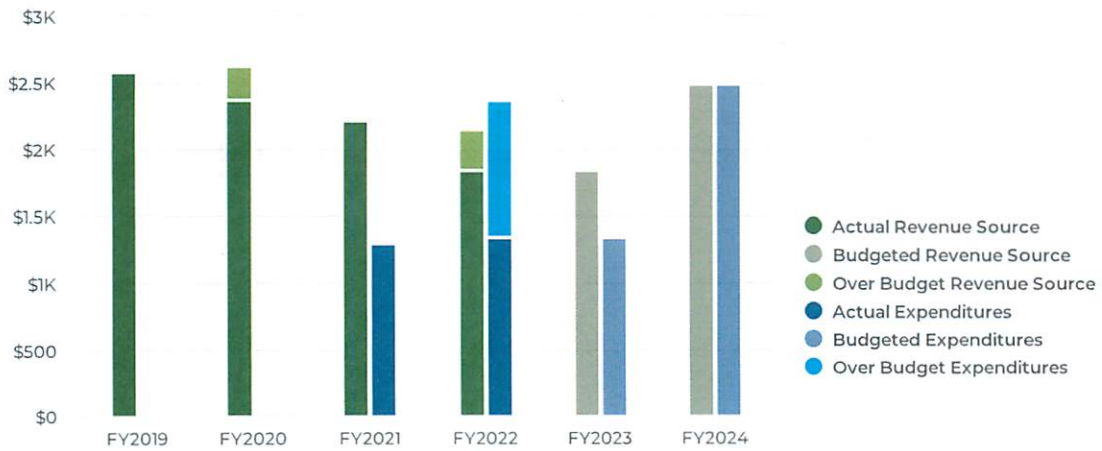


CC Hultquist Library

This fund is money bequeathed for Muskogee Public Library that the City maintains in an investment for disbursement of interest to the library.

Summary

The City of Muskogee is projecting \$2.5K of revenue in FY2024, which represents a 35.1% increase over the prior year. Budgeted expenditures are projected to increase by 85.2% or \$1.15K to \$2.5K in FY2024.



Revenues by Source

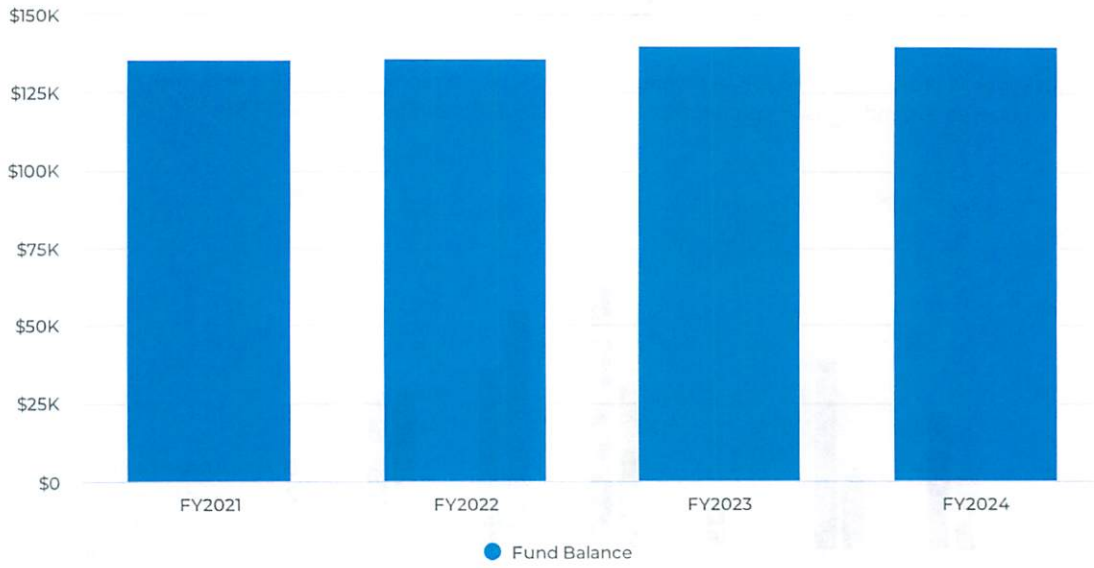
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$2,150.55	\$1,850.00	\$1,850.00	\$2,500.00
Total Revenue Source:	\$2,150.55	\$1,850.00	\$1,850.00	\$2,500.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Debt Service	\$2,377.14	\$1,350.00	\$1,350.00	\$2,500.00
Total Expense Objects:	\$2,377.14	\$1,350.00	\$1,350.00	\$2,500.00

Fund Balance

Projections



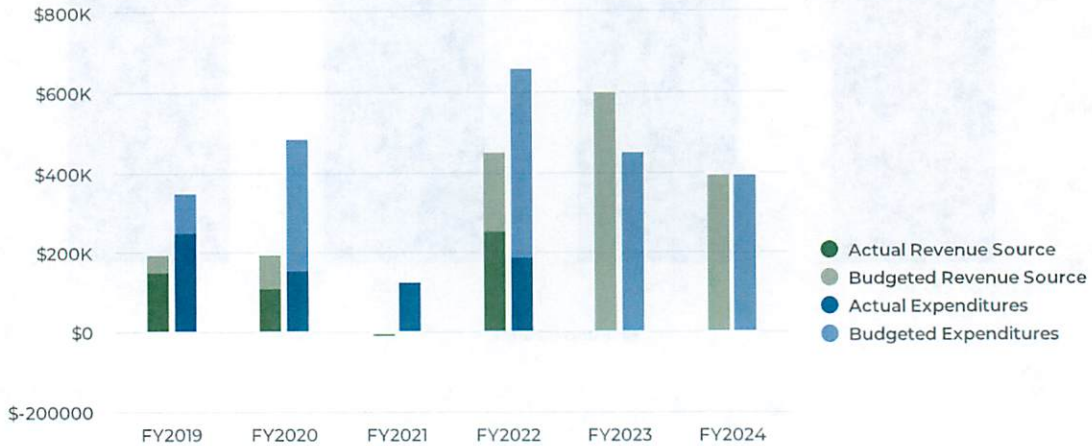


Community Development Block Grants

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.

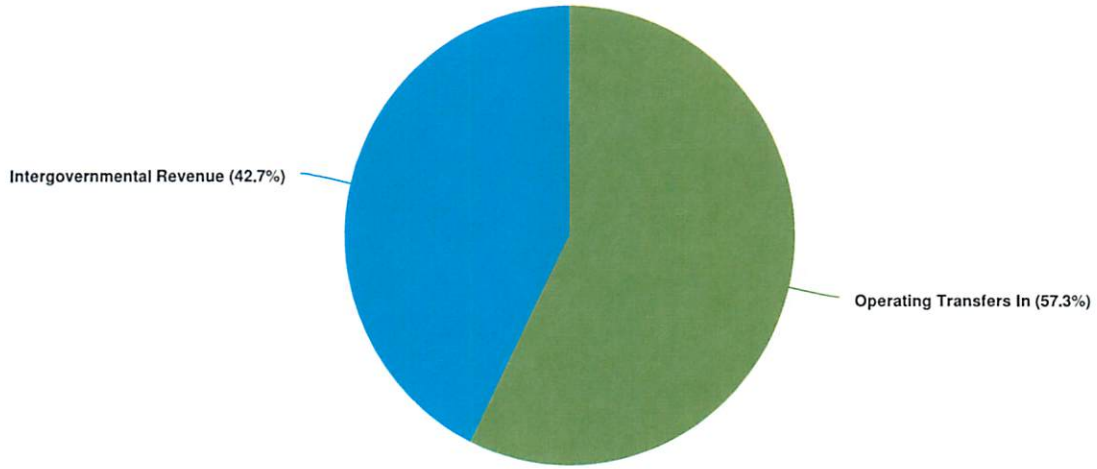
Summary

The City of Muskogee is projecting \$398.33K of revenue in FY2024, which represents a 33.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.8% or \$58.33K to \$398.33K in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

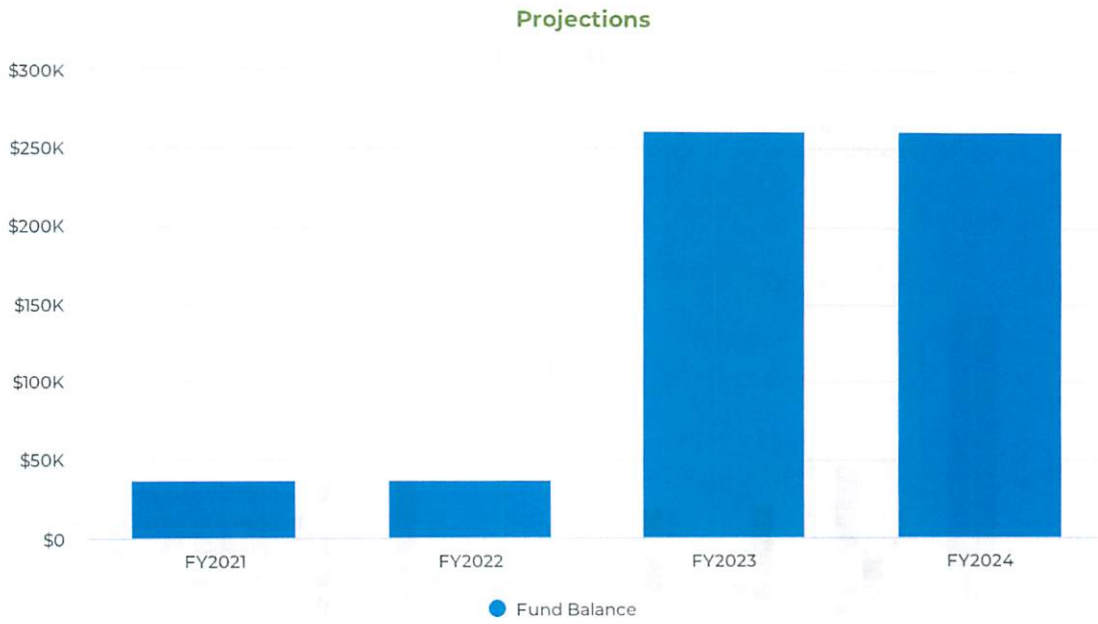


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$46,692.50	\$228,333.00	\$374,521.00	\$170,000.00
Interest Revenue	\$1,244.05	\$0.00	\$0.00	\$0.00
Other Income	-\$16,393.00	\$0.00	\$0.00	\$0.00
Operating Transfers In	\$228,333.00	\$228,333.00	\$228,333.00	\$228,333.00
Total Revenue Source:	\$259,876.55	\$456,666.00	\$602,854.00	\$398,333.00

Expenditures by Function

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
Planning	\$192,881.00	\$662,666.00	\$456,666.00	\$398,333.00
Total Expenditures:	\$192,881.00	\$662,666.00	\$456,666.00	\$398,333.00

Fund Balance

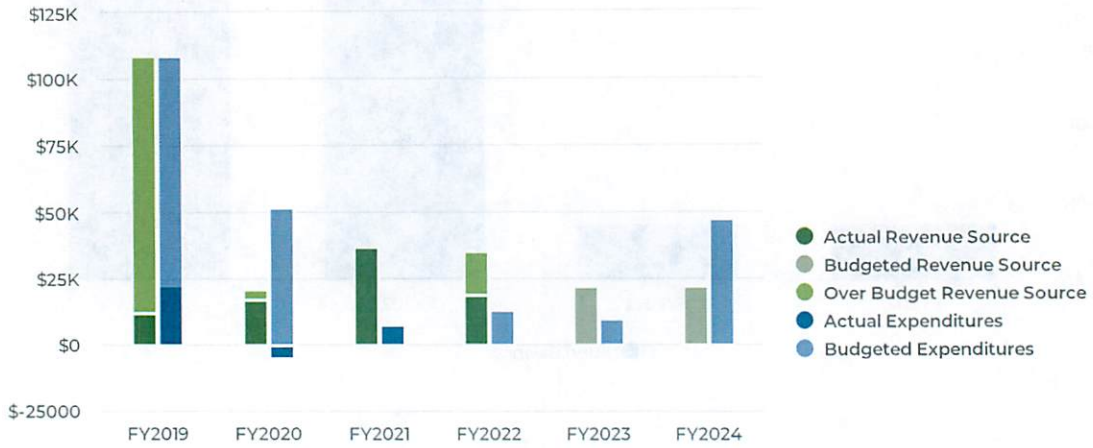




The Cemetery Perpetual Care Fund provides revenue to fund building and ground improvements to Greenhill Cemetery. This is primarily funded by the sale of cemetery plots at the cemetery.

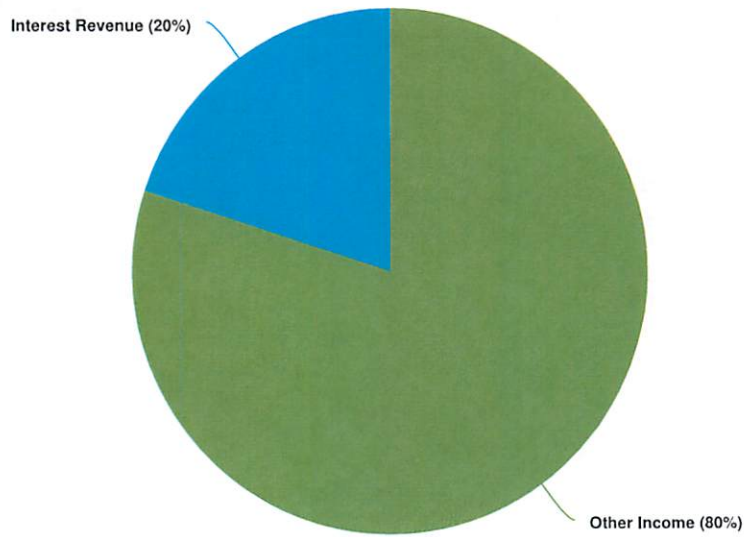
Summary

The City of Muskogee is projecting \$22.5K of revenue in FY2024, which represents a 2.3% increase over the prior year. Budgeted expenditures are projected to increase by 390% or \$38.21K to \$48K in FY2024.

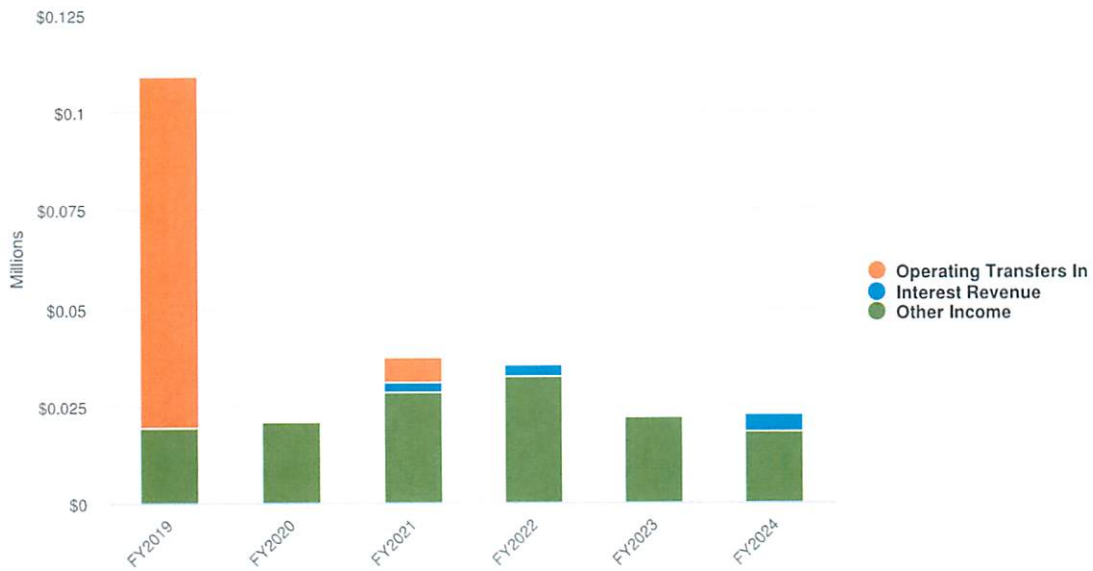


Revenues by Source

Projected 2024 Revenues by Source



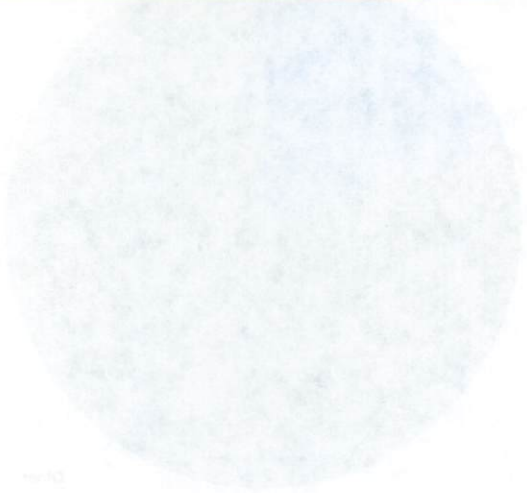
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$2,957.56	\$0.00	\$0.00	\$4,500.00
Other Income	\$32,643.43	\$18,750.00	\$22,000.00	\$18,000.00
Total Revenue Source:	\$35,600.99	\$18,750.00	\$22,000.00	\$22,500.00

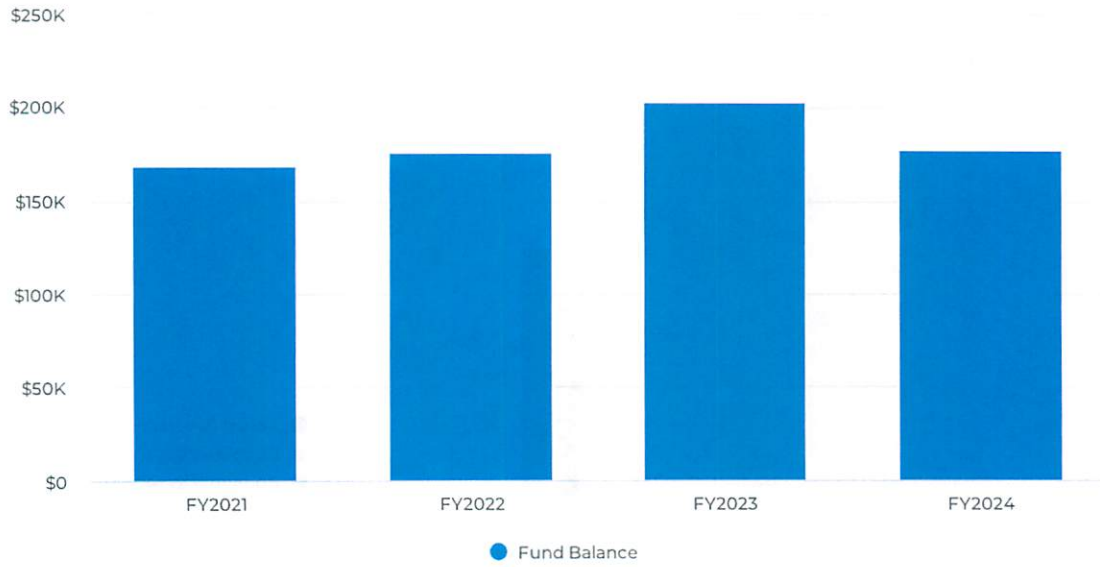
Expenditures by Function

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
Cemetery	\$1,167.00	\$13,172.00	\$9,795.00	\$48,000.00
Total Expenditures:	\$1,167.00	\$13,172.00	\$9,795.00	\$48,000.00



Fund Balance

Projections



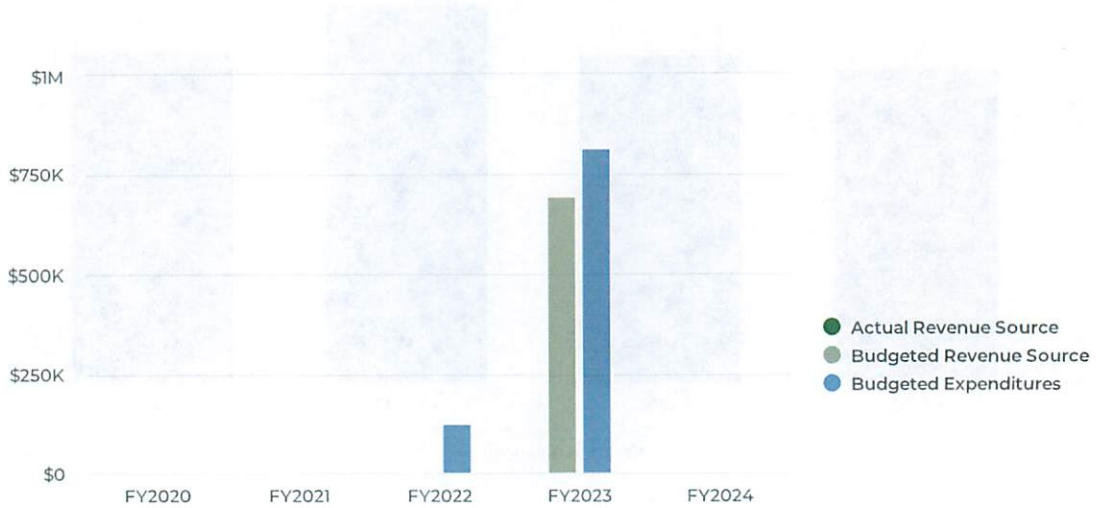


Chandler Road Detention

Funded by drainage fees assessed to businesses that build on Chandler Road.

Summary

The City of Muskogee is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$817.63K to N/A in FY2024.



Expenditures by Function

Name	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures			
Engineering	\$129,212.00	\$817,627.00	\$0.00
Total Expenditures:	\$129,212.00	\$817,627.00	\$0.00

Fund Balance

Projections



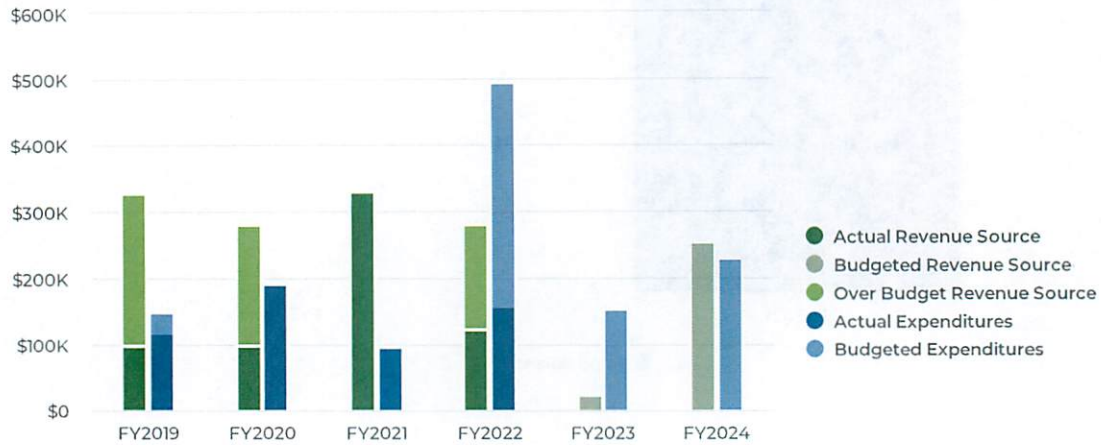


Community Clean Up

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 \$255K of revenue in FY2024, which represents a 920% increase over the prior year. Budgeted expenditures are projected to increase by 48.1% or \$75K to \$231K in FY2024.

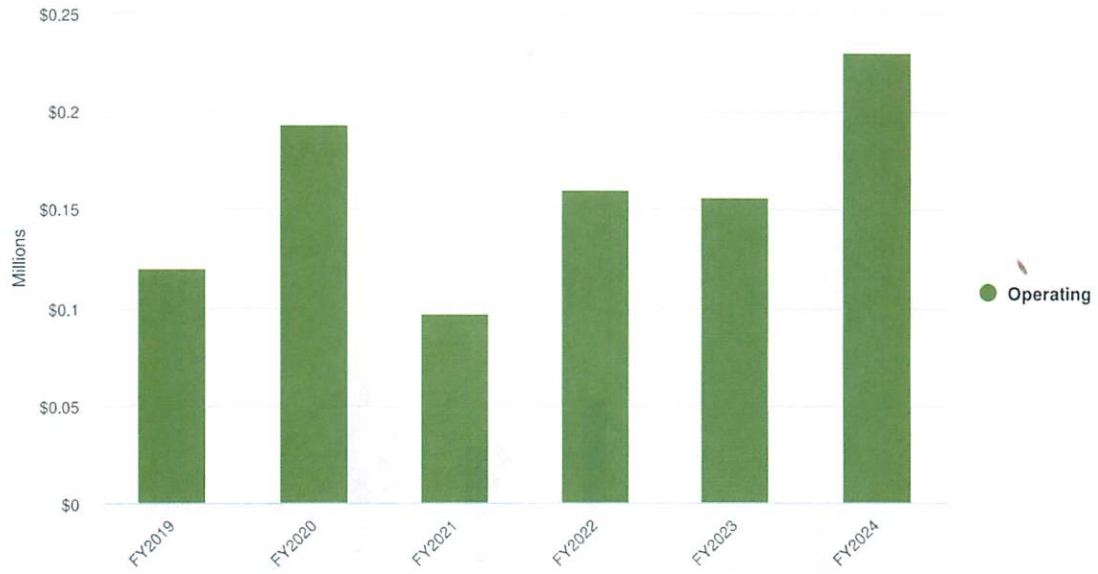


Revenues by Source

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$6,320.33	\$0.00	\$0.00	\$0.00
Other Income	\$175,271.41	\$25,000.00	\$25,000.00	\$255,000.00
Operating Transfers In	\$100,000.00	\$100,000.00	\$0.00	\$0.00
Total Revenue Source:	\$281,591.74	\$125,000.00	\$25,000.00	\$255,000.00

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$160,005.04	\$495,000.00	\$156,000.00	\$231,000.00
Total Expense Objects:	\$160,005.04	\$495,000.00	\$156,000.00	\$231,000.00

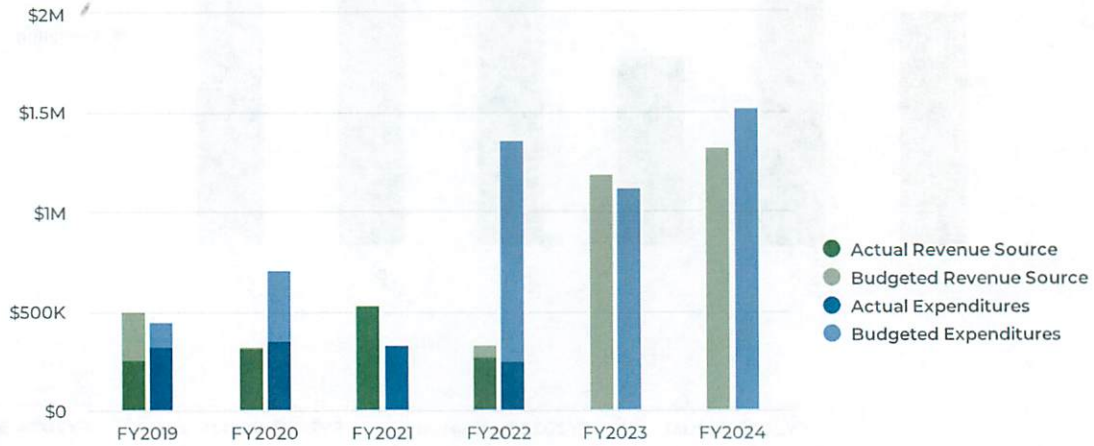


Community Development

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.

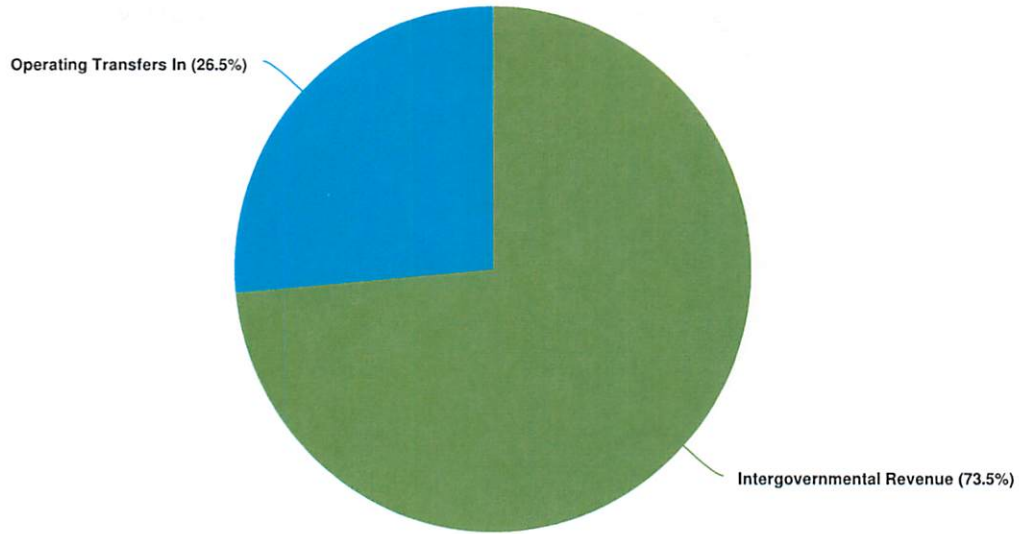
Summary

The City of Muskogee is projecting \$1.32M of revenue in FY2024, which represents a 10.7% increase over the prior year. Budgeted expenditures are projected to increase by 35.3% or \$397.56K to \$1.52M in FY2024.

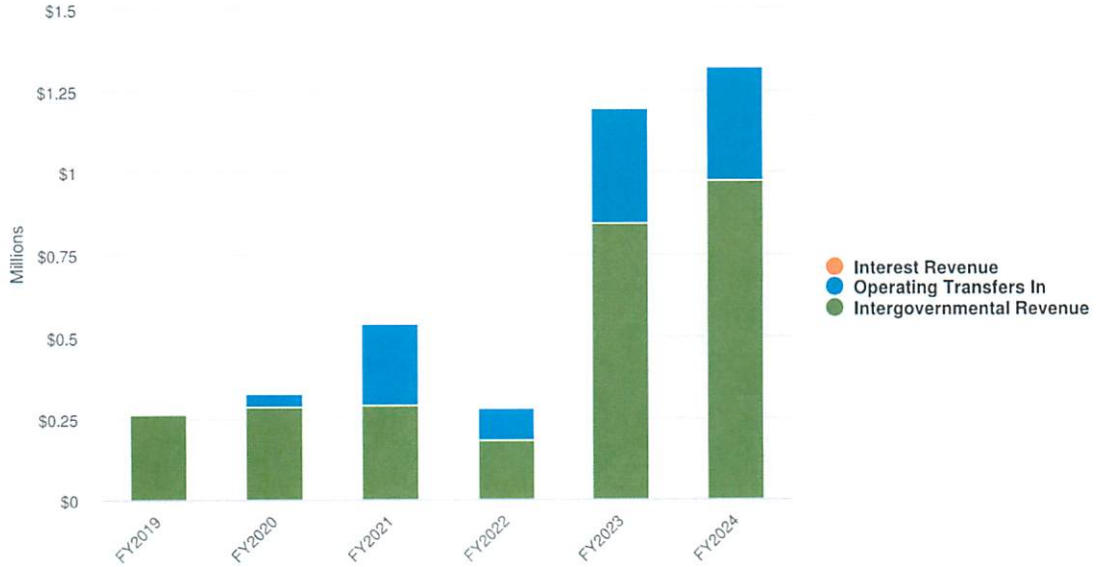


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



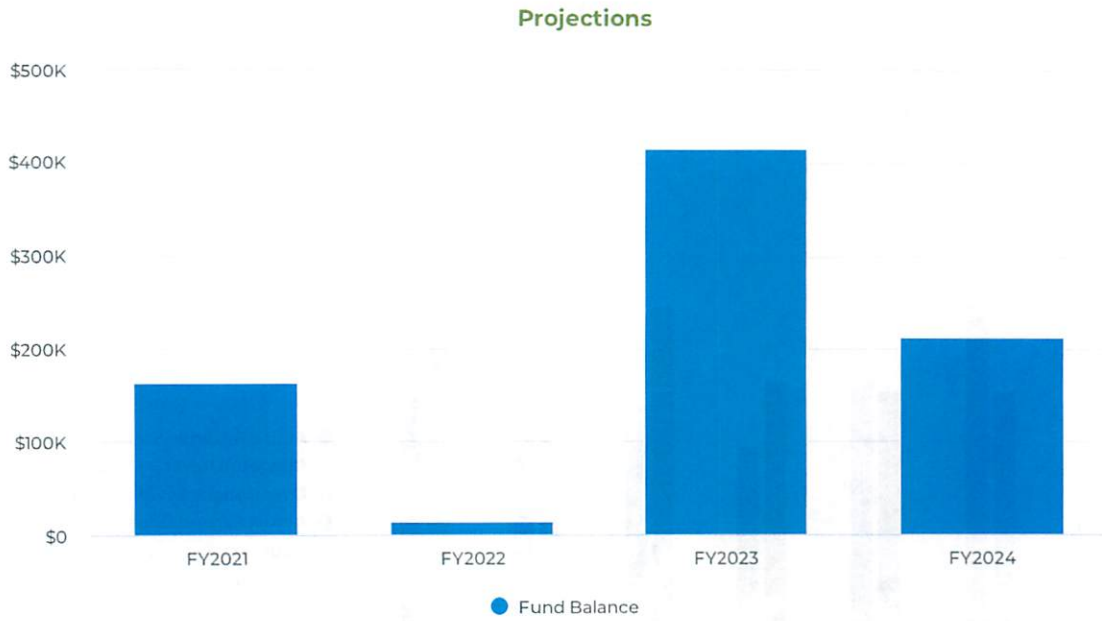
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$180,400.00	\$240,000.00	\$844,891.00	\$972,891.00
Interest Revenue	\$3,548.27	\$0.00	\$0.00	\$0.00
Operating Transfers In	\$100,000.00	\$100,000.00	\$350,000.00	\$350,000.00
Total Revenue Source:	\$283,948.27	\$340,000.00	\$1,194,891.00	\$1,322,891.00

Expenditures by Function

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
Planning	\$255,651.49	\$1,361,177.00	\$1,126,177.00	\$1,523,741.00
Total Expenditures:	\$255,651.49	\$1,361,177.00	\$1,126,177.00	\$1,523,741.00



Fund Balance



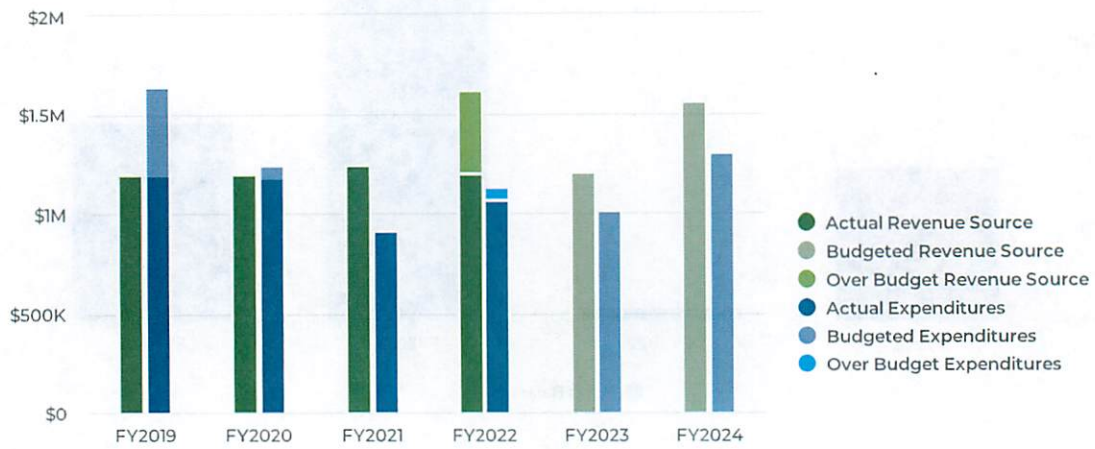


Economic Development

Oversees downtown development, recruitment of retail businesses and management of a contract with the Port of Muskogee for industrial development.

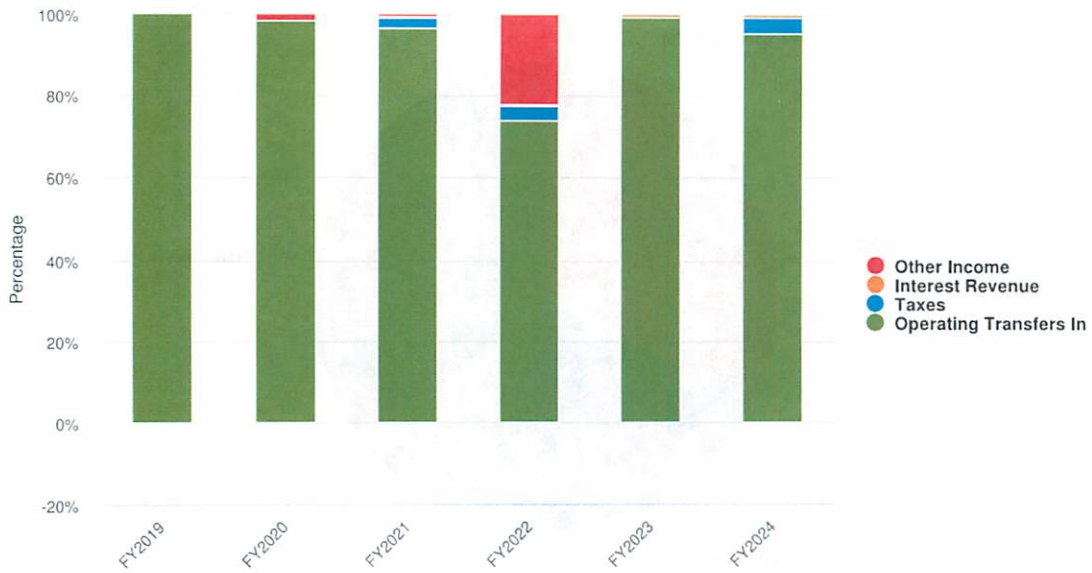
Summary

The City of Muskogee is projecting \$1.57M of revenue in FY2024, which represents a 29.9% increase over the prior year. Budgeted expenditures are projected to increase by 29% or \$293.02K to \$1.3M in FY2024.



Revenues by Source

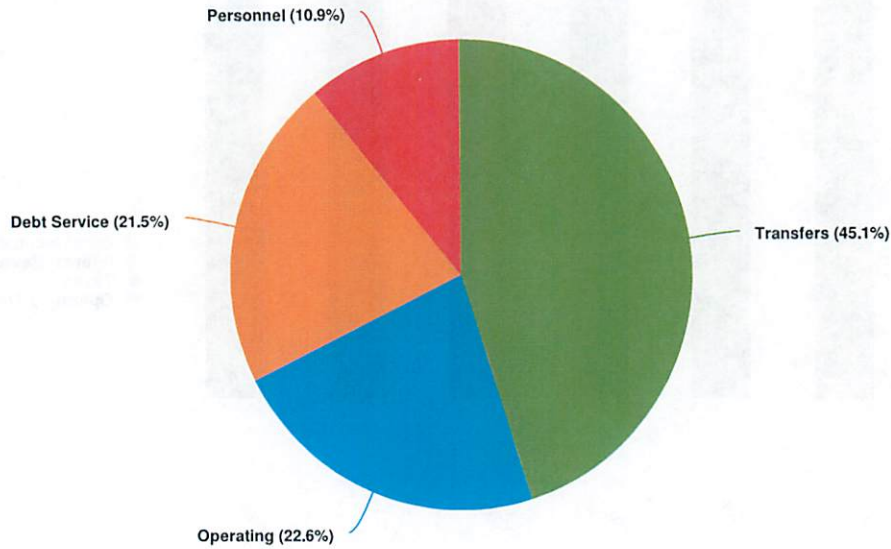
Budgeted and Historical 2024 Revenues by Source



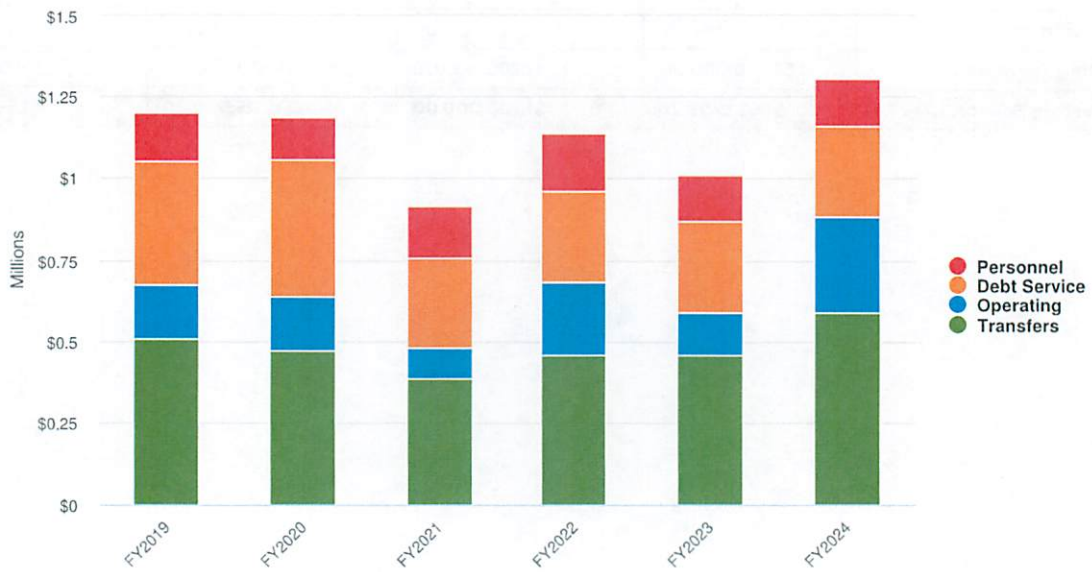
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$60,413.35	\$0.00	\$0.00	\$61,000.00
Interest Revenue	\$4,148.14	\$0.00	\$5,500.00	\$5,500.00
Other Income	\$357,911.77	\$0.00	\$0.00	\$0.00
Operating Transfers In	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,500,000.00
Total Revenue Source:	\$1,622,473.26	\$1,200,000.00	\$1,205,500.00	\$1,566,500.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

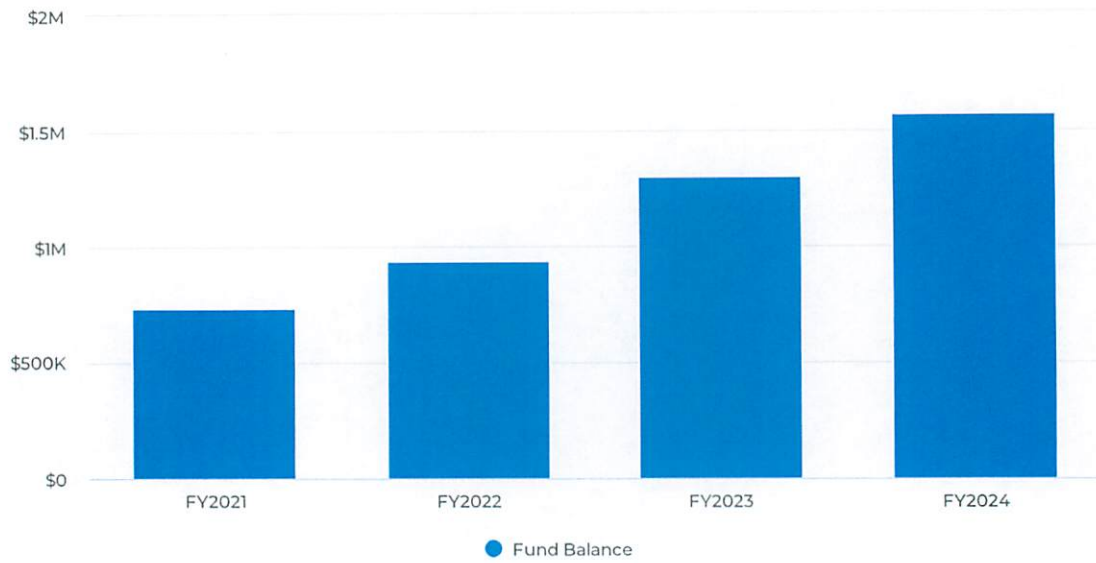


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$175,475.89	\$143,598.00	\$142,000.00	\$142,000.00
Operating	\$226,259.61	\$182,640.00	\$130,050.00	\$294,150.00
Debt Service	\$275,149.38	\$280,000.00	\$280,000.00	\$280,000.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Transfers	\$459,075.00	\$459,075.00	\$459,075.00	\$588,000.00
Total Expense Objects:	\$1,135,959.88	\$1,065,313.00	\$1,011,125.00	\$1,304,150.00

Fund Balance

Projections

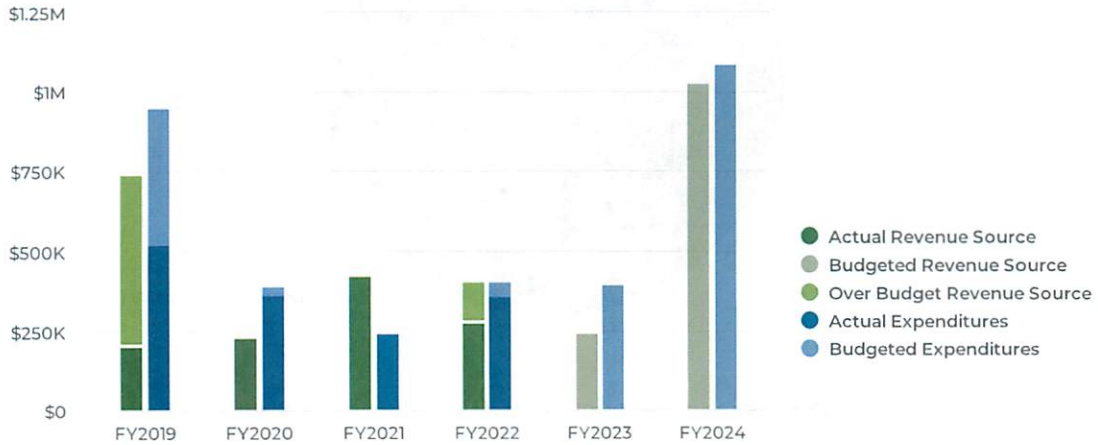




Muskogee-Davis Regional Airport serves as critical airport infrastructure to Muskogee and the surrounding region. The airport is home to 98-based aircraft and services approximately 12,000 aircraft operations per year.

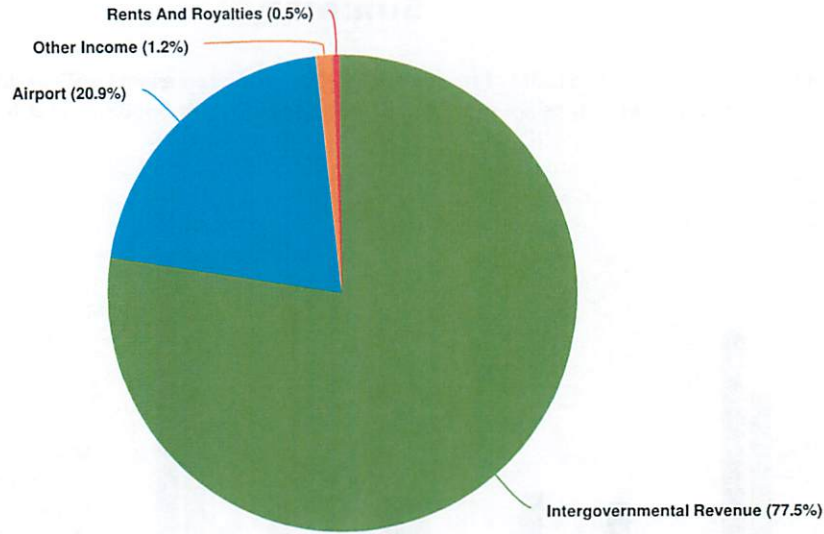
Summary

The City of Muskogee is projecting \$1.03M of revenue in FY2024, which represents a 313.5% increase over the prior year. Budgeted expenditures are projected to increase by 171% or \$688K to \$1.09M in FY2024.

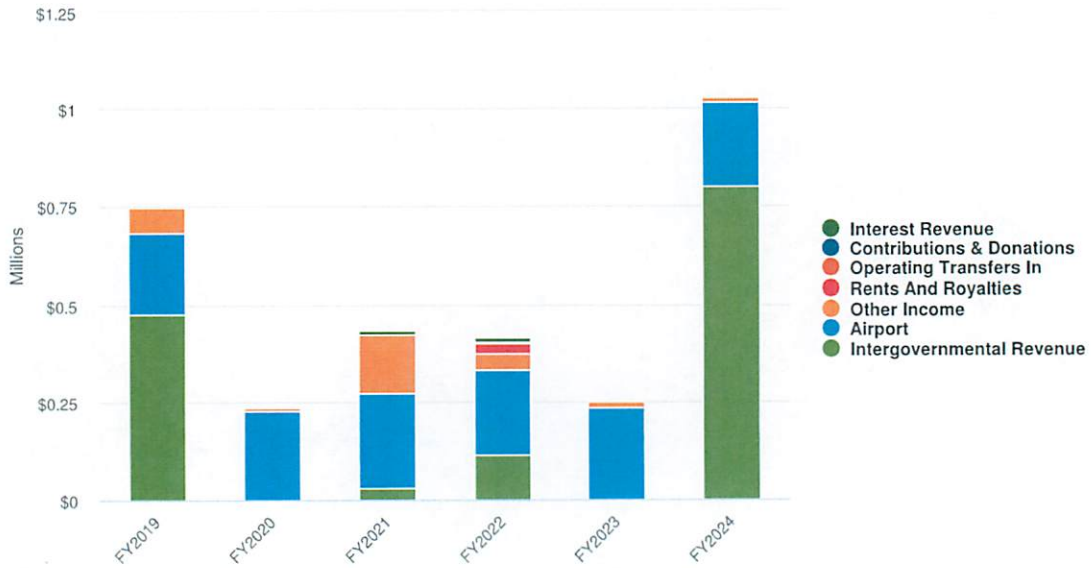


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

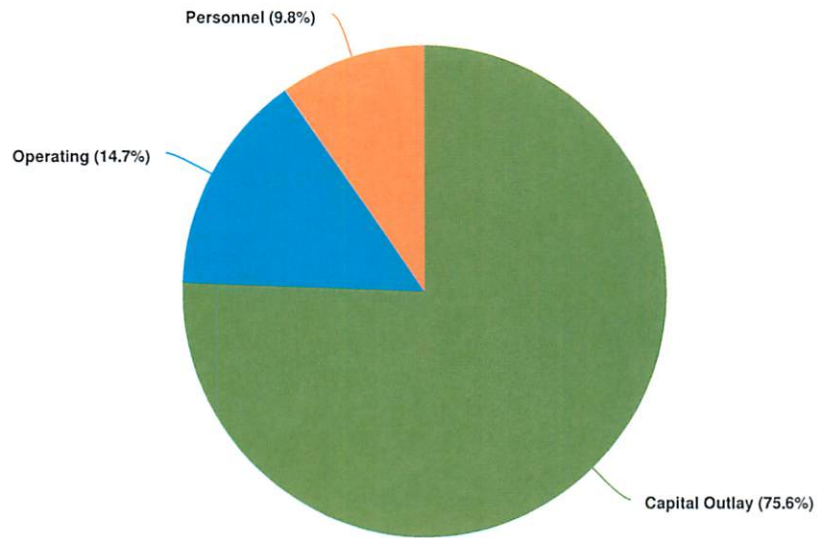


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$112,545.00	\$0.00	\$0.00	\$800,000.00
Airport	\$218,842.63	\$269,625.00	\$235,782.00	\$215,782.00
Interest Revenue	\$9,347.42	\$0.00	\$0.00	\$0.00
Rents And Royalties	\$25,696.72	\$2,000.00	\$2,000.00	\$5,000.00
Other Income	\$44,273.41	\$12,000.00	\$12,000.00	\$12,000.00

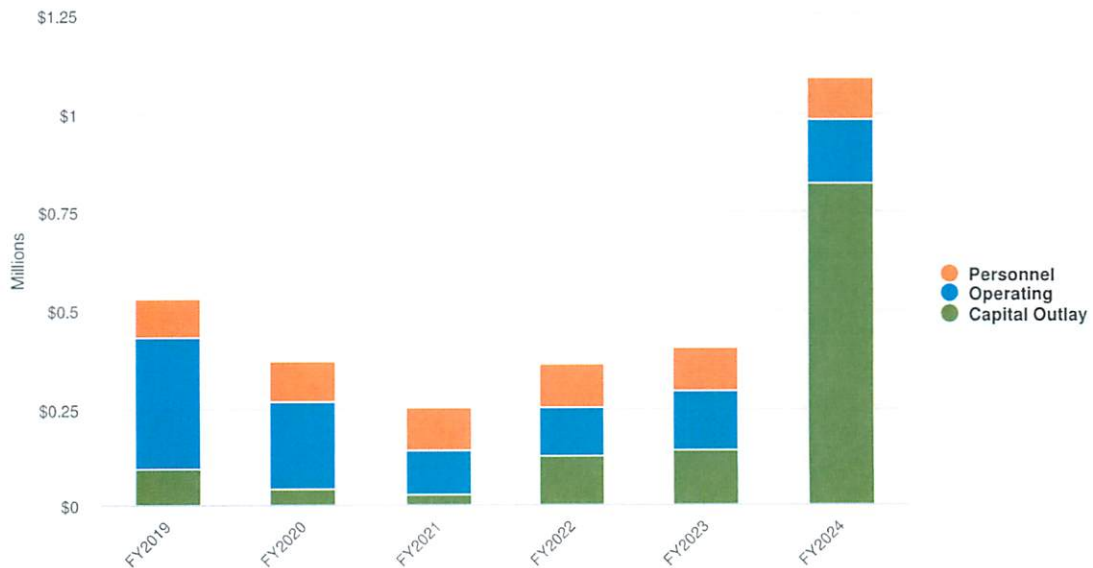
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Operating Transfers In	\$3,465.95	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$414,171.13	\$283,625.00	\$249,782.00	\$1,032,782.00

Expenditures by Expense Type

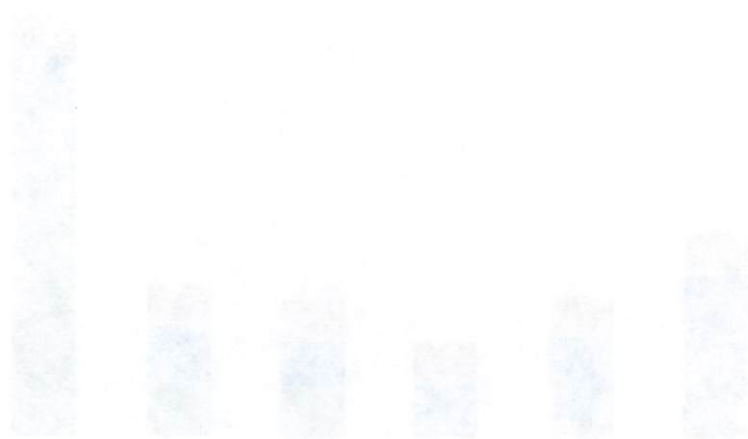
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

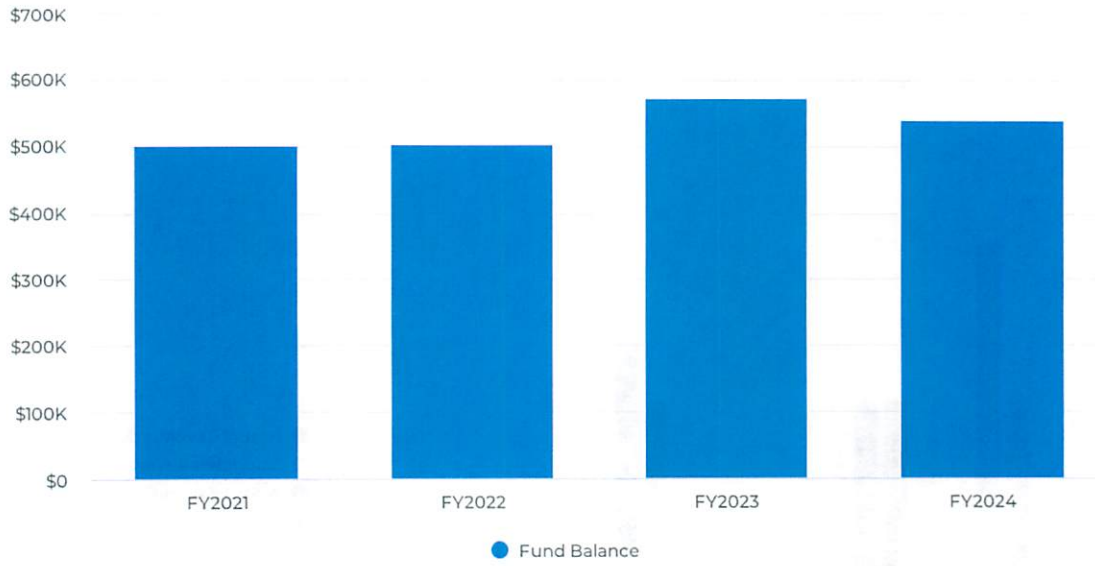


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$112,183.33	\$102,811.00	\$106,375.32	\$106,375.32
Operating	\$123,860.15	\$140,450.00	\$151,950.00	\$159,950.00
Capital Outlay	\$127,799.00	\$169,100.00	\$144,000.00	\$824,000.00
Total Expense Objects:	\$363,842.48	\$412,361.00	\$402,325.32	\$1,090,325.32



Fund Balance

Projections

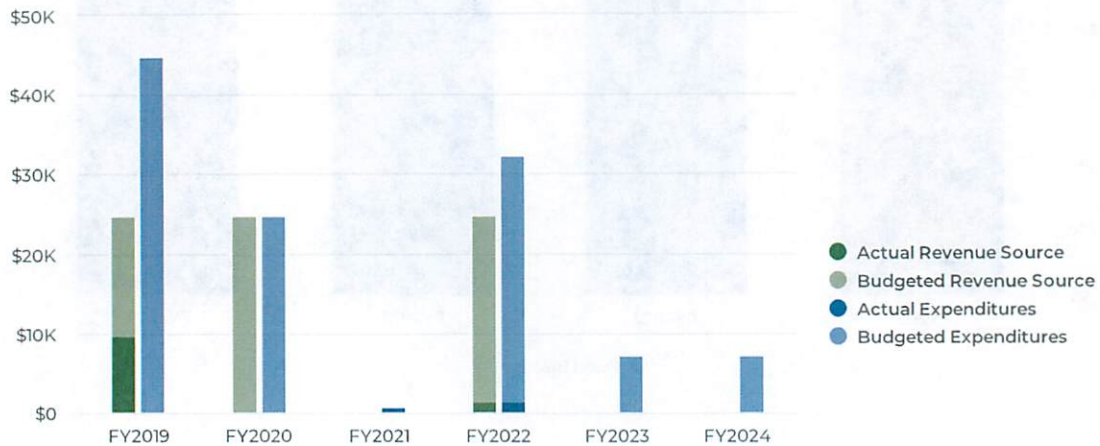




This fund represents proceeds from a grant from OMAC (Oklahoma Municipal Assurance Group) that will assist homeowners in the installation of back-flow preventers as well as a transfer from General Fund as a match for the state Home Grant program.

Summary

The City of Muskogee is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$7.5K in FY2024.



Revenues by Source

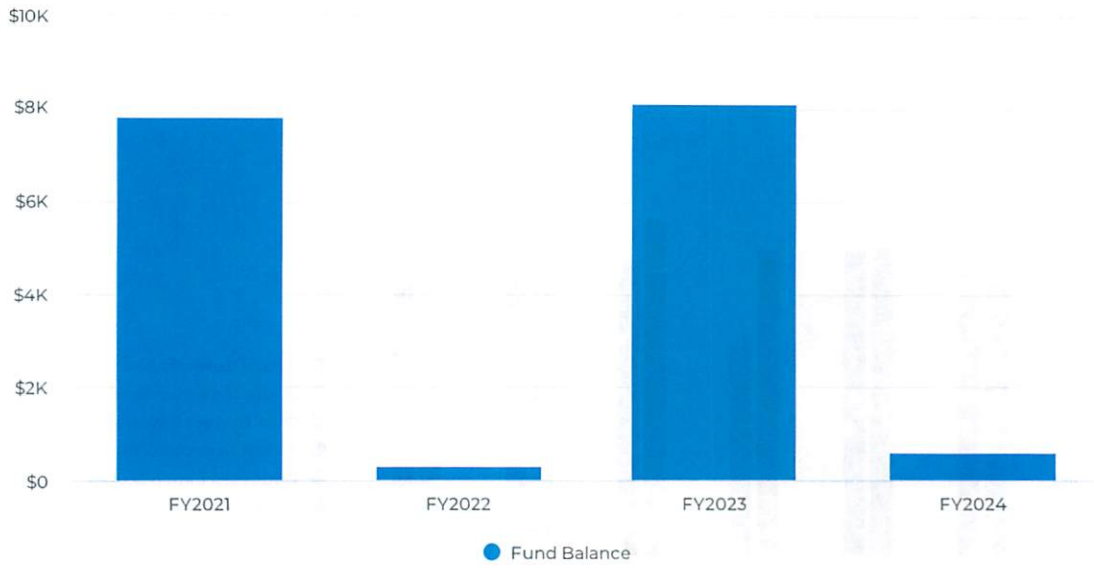
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$136.92	\$0.00	\$0.00	\$0.00
Other Income	\$1,500.00	\$0.00	\$0.00	\$0.00
Operating Transfers In	\$0.00	\$25,000.00	\$0.00	\$0.00
Total Revenue Source:	\$1,636.92	\$25,000.00	\$0.00	\$0.00

Expenditures by Function

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
Planning	\$1,751.45	\$32,500.00	\$7,500.00	\$7,500.00
Total Expenditures:	\$1,751.45	\$32,500.00	\$7,500.00	\$7,500.00

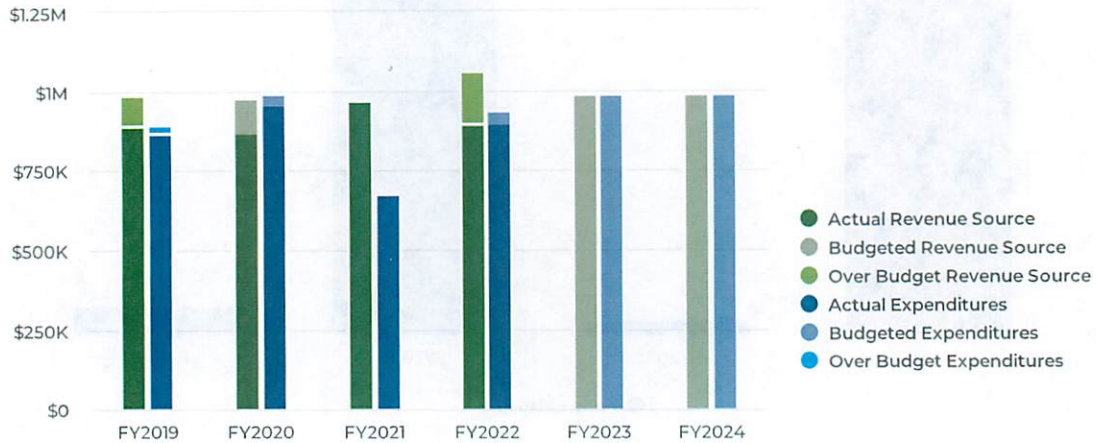
Fund Balance

Projections



Summary

The City of Muskogee is projecting \$991K of revenue in FY2024, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$1.5K to \$991.36K in FY2024.

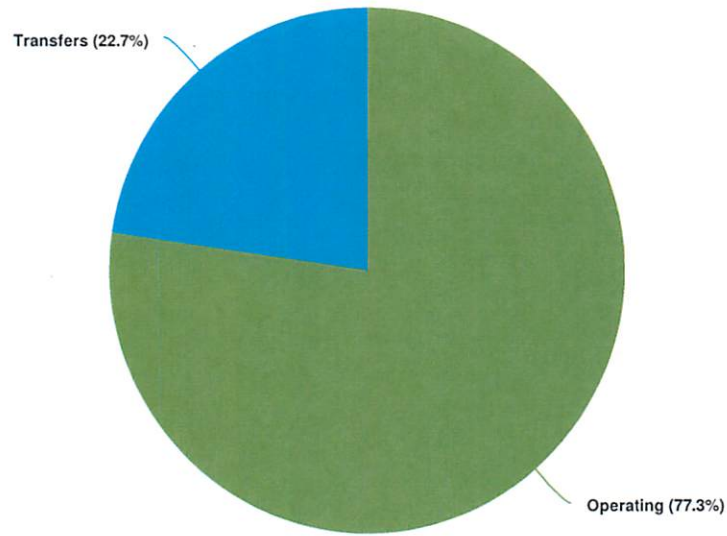


Revenues by Source

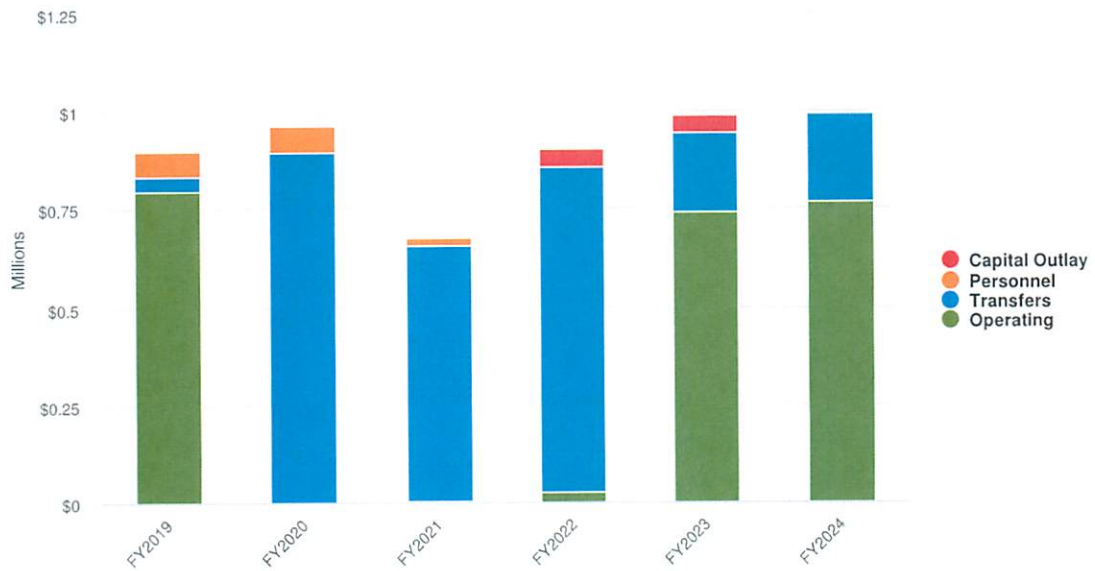
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,034,532.95	\$900,296.00	\$990,325.60	\$991,000.00
Interest Revenue	\$6,769.50	\$0.00	\$0.00	\$0.00
Operating Transfers In	\$25,033.82	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$1,066,336.27	\$900,296.00	\$990,325.60	\$991,000.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

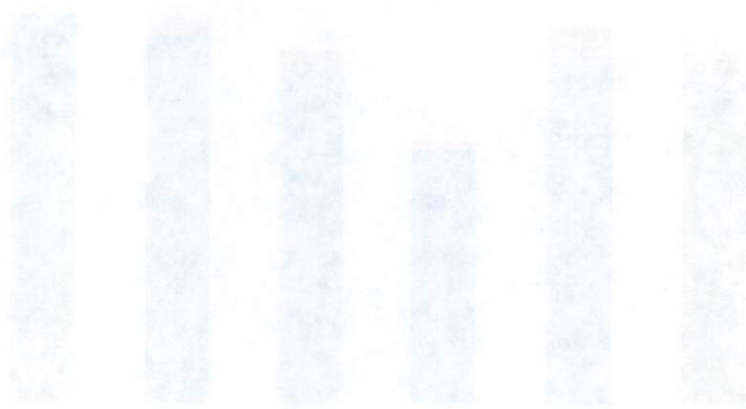
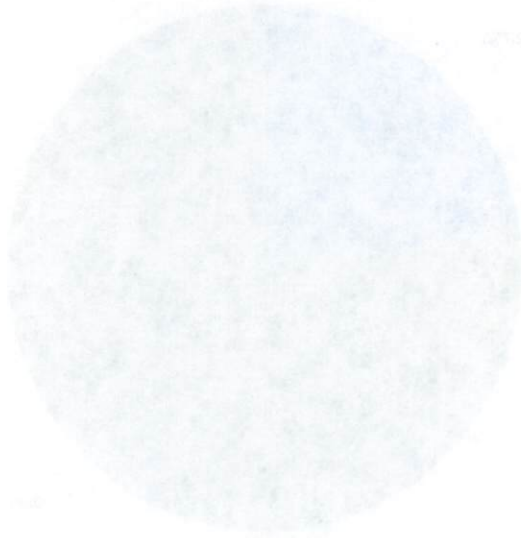


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$27,000.00	\$65,857.00	\$738,357.00	\$766,357.00
Capital Outlay	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00
Transfers	\$831,000.00	\$831,000.00	\$206,500.00	\$225,000.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Expense Objects:	\$903,000.00	\$941,857.00	\$989,857.00	\$991,357.00



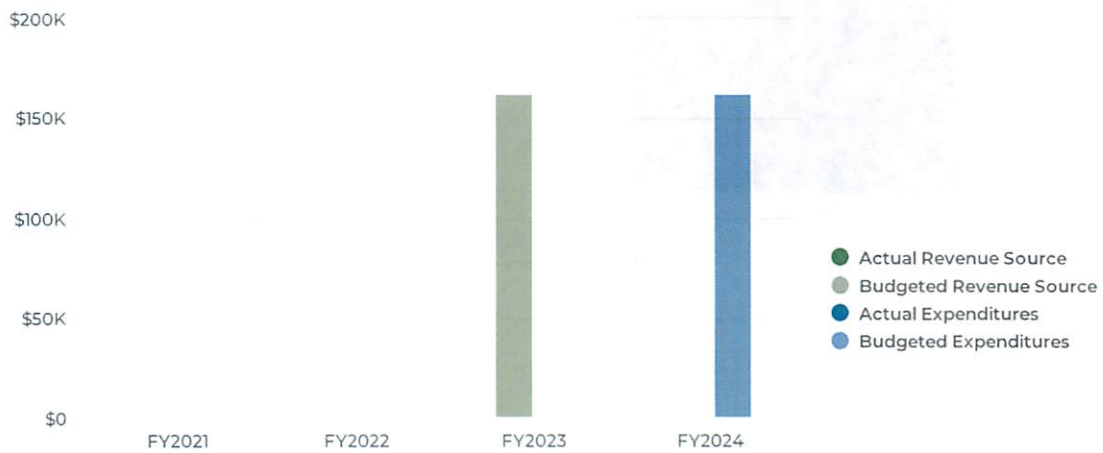


Opioid Settlement Fund

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

The City of Muskogee is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by % or \$162.77K to \$162.77K in FY2024.



Revenues by Source

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Other Income	\$0.00	\$0.00	\$162,770.55	\$0.00
Total Revenue Source:	\$0.00	\$0.00	\$162,770.55	\$0.00

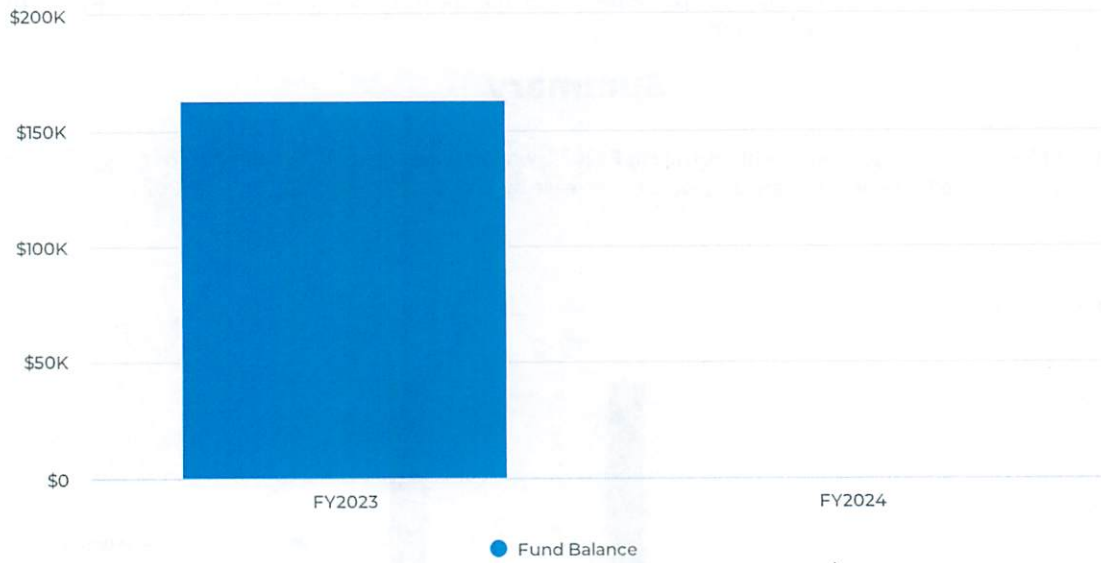
Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$0.00	\$0.00	\$0.00	\$162,771.00
Total Expense Objects:	\$0.00	\$0.00	\$0.00	\$162,771.00



Fund Balance

Projections



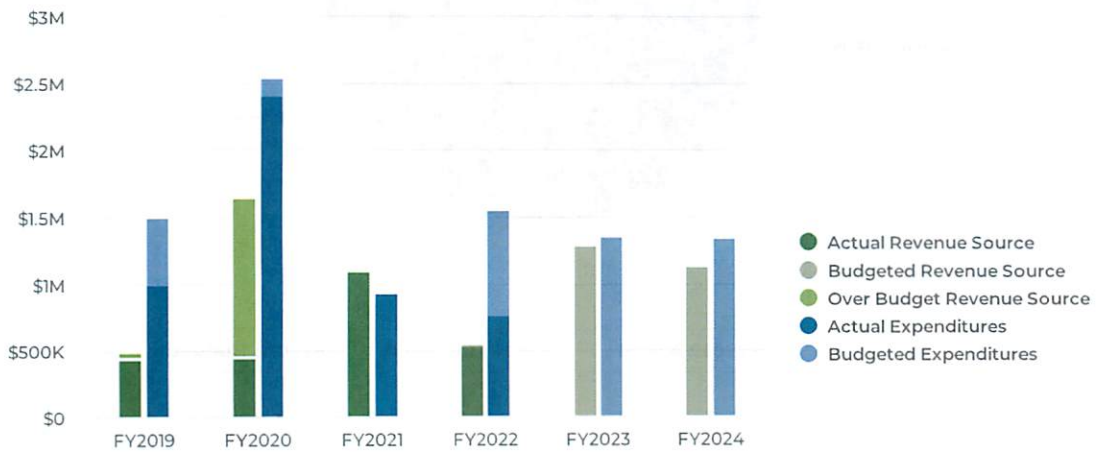


Park Development

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.

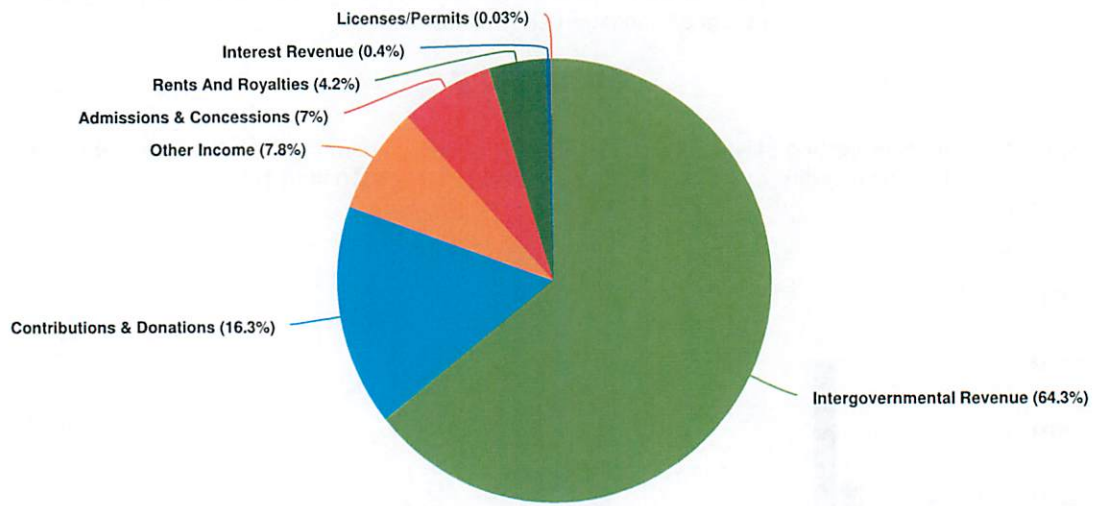
Summary

The City of Muskogee is projecting \$1.14M of revenue in FY2024, which represents a 11.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.5% or \$20.1K to \$1.35M in FY2024.



Revenues by Source

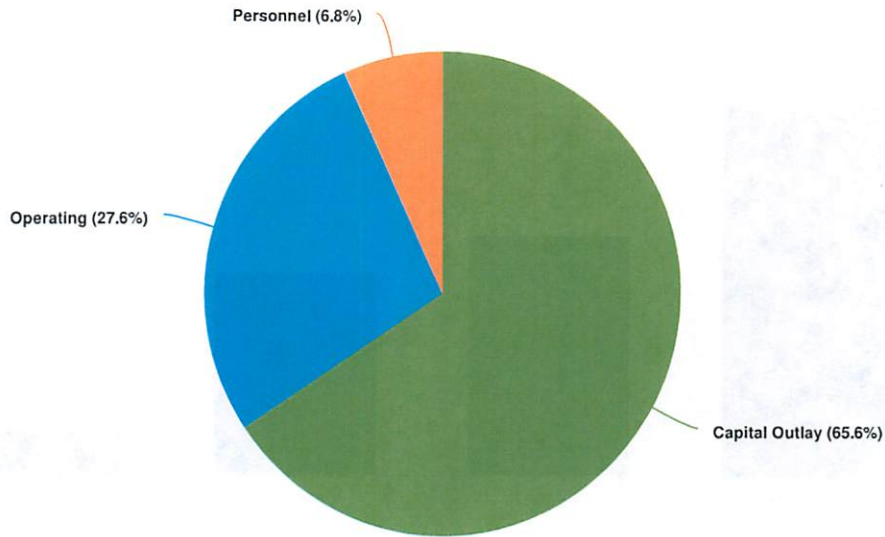
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Licenses/Permits	\$200.00	\$400.00	\$400.00	\$400.00
Intergovernmental Revenue	\$136,750.00	\$158,500.00	\$705,000.00	\$735,000.00
Admissions & Concessions	\$57,410.48	\$70,500.00	\$70,500.00	\$79,500.00
Interest Revenue	\$6,790.57	\$5,000.00	\$5,000.00	\$5,000.00
Rents And Royalties	\$18,520.25	\$47,300.00	\$47,300.00	\$48,500.00
Contributions & Donations	\$310,850.83	\$183,000.00	\$283,000.00	\$186,000.00
Other Income	\$14,328.92	\$89,100.00	\$89,100.00	\$89,100.00
Operating Transfers In	\$0.00	\$0.00	\$95,000.00	\$0.00
Total Revenue Source:	\$544,851.05	\$553,800.00	\$1,295,300.00	\$1,143,500.00

Expenditures by Expense Type

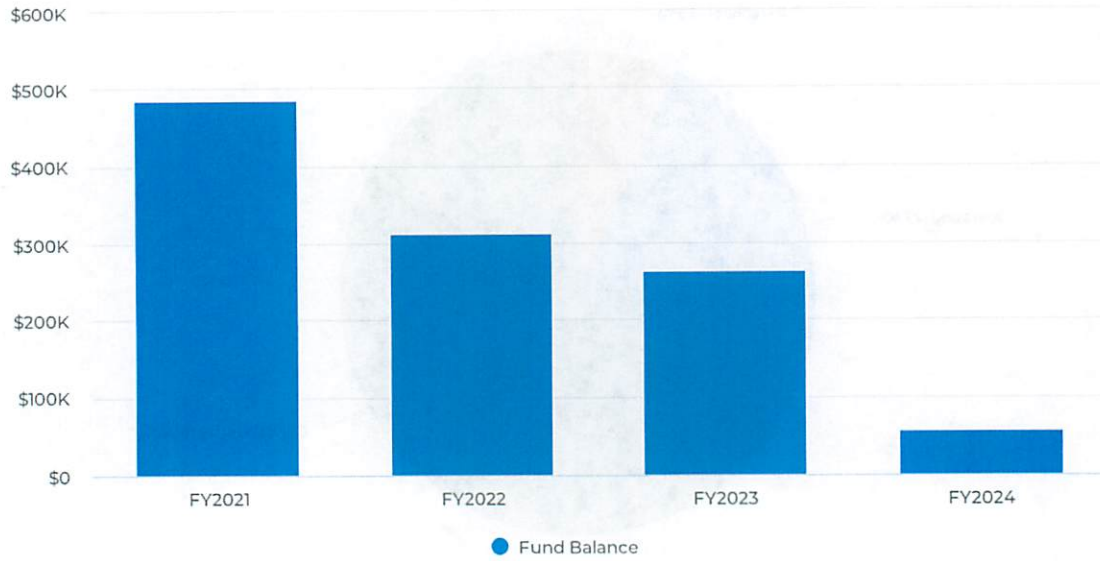
Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$76,705.40	\$92,597.00	\$93,047.00	\$91,700.00
Operating	\$384,405.80	\$367,111.00	\$367,450.00	\$372,200.00
Capital Outlay	\$311,837.77	\$1,108,121.00	\$910,019.00	\$886,519.00
Total Expense Objects:	\$772,948.97	\$1,567,829.00	\$1,370,516.00	\$1,350,419.00

Fund Balance

Projections



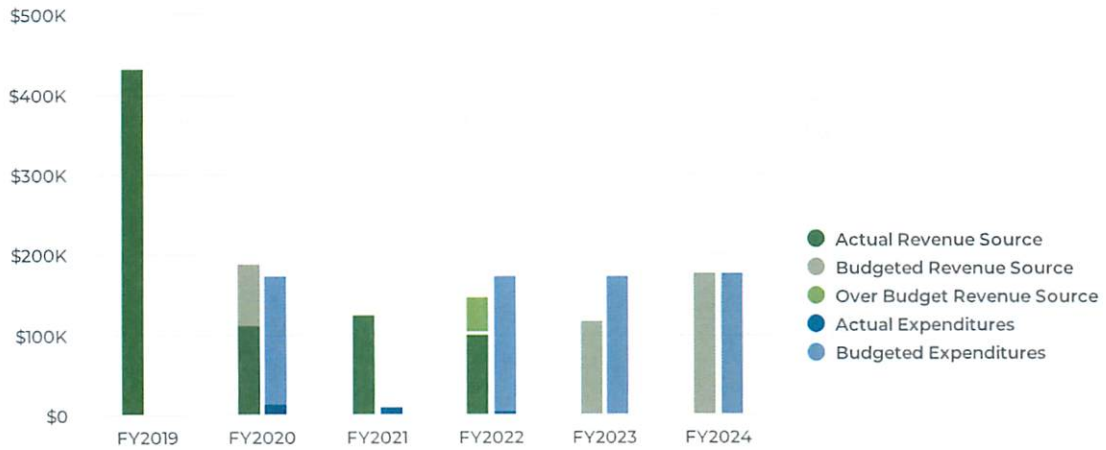


Police Vehicle Fines and Forfeitures

Funded by designated portions of fines from moving violations and is used for police capital and technology expenditures.

Summary

The City of Muskogee is projecting \$180K of revenue in FY2024, which represents a 50% increase over the prior year. Budgeted expenditures are projected to increase by 1.9% or \$3.36K to \$180K in FY2024.



Revenues by Source

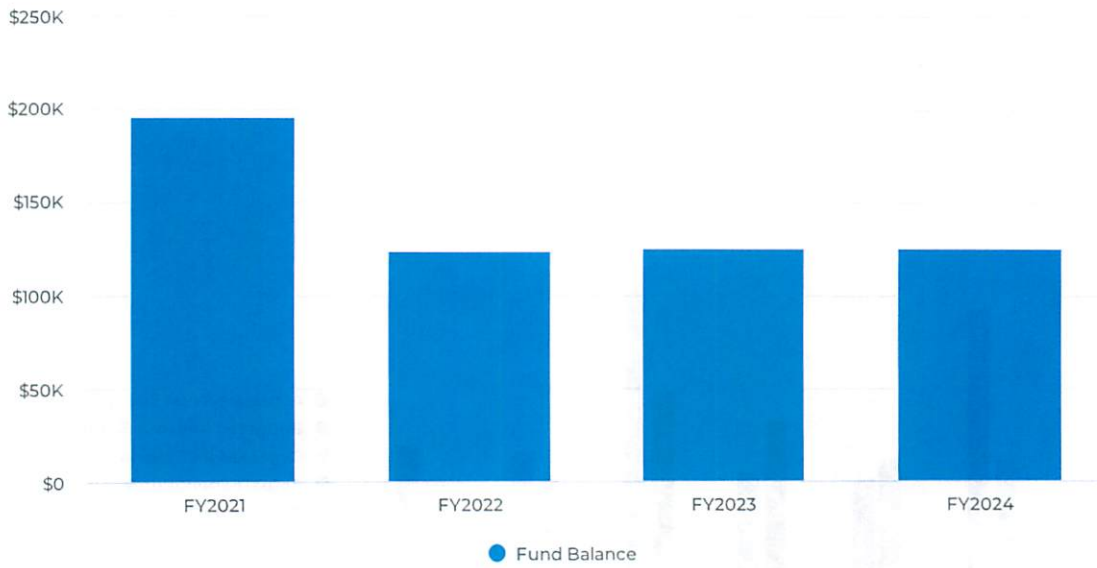
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Fines And Forfeitures	\$150,066.90	\$104,500.00	\$120,000.00	\$180,000.00
Total Revenue Source:	\$150,066.90	\$104,500.00	\$120,000.00	\$180,000.00

Expenditures by Function

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
General Government	\$8,092.29	\$17,103.00	\$17,103.00	\$1,000.00
Police Services	\$0.00	\$159,541.00	\$159,541.00	\$179,000.00
Total Expenditures:	\$8,092.29	\$176,644.00	\$176,644.00	\$180,000.00

Fund Balance

Projections



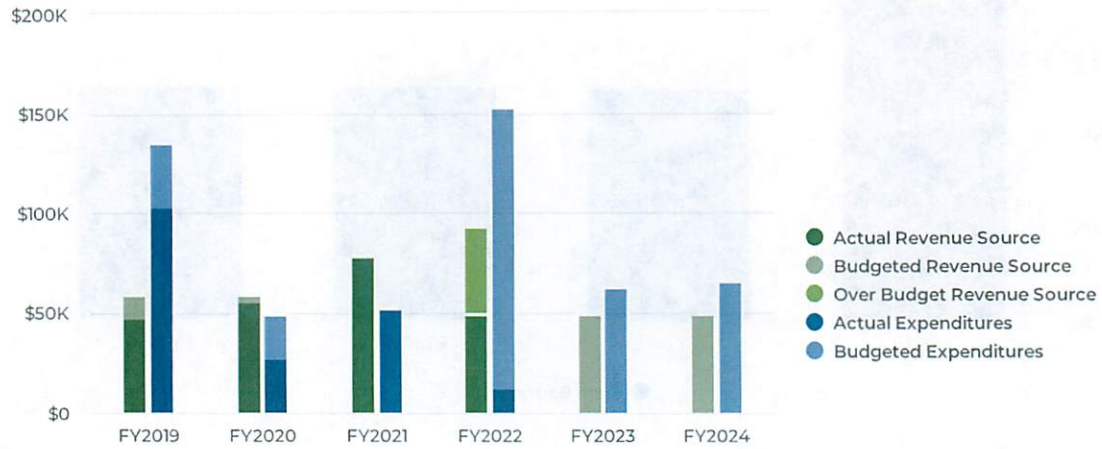


Repair And Replacement

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.

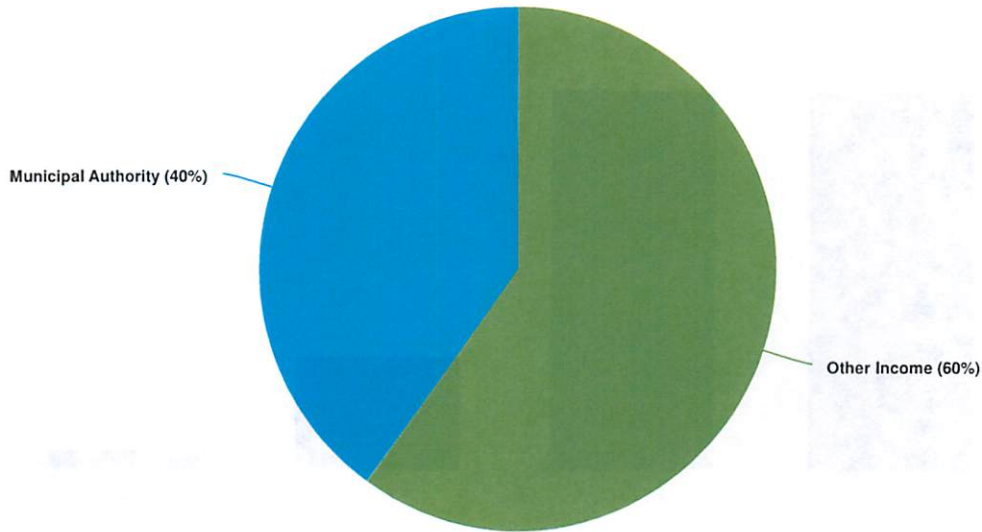
Summary

The City of Muskogee is projecting \$50K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 4.8% or \$3K to \$66.13K in FY2024.



Revenues by Source

Projected 2024 Revenues by Source



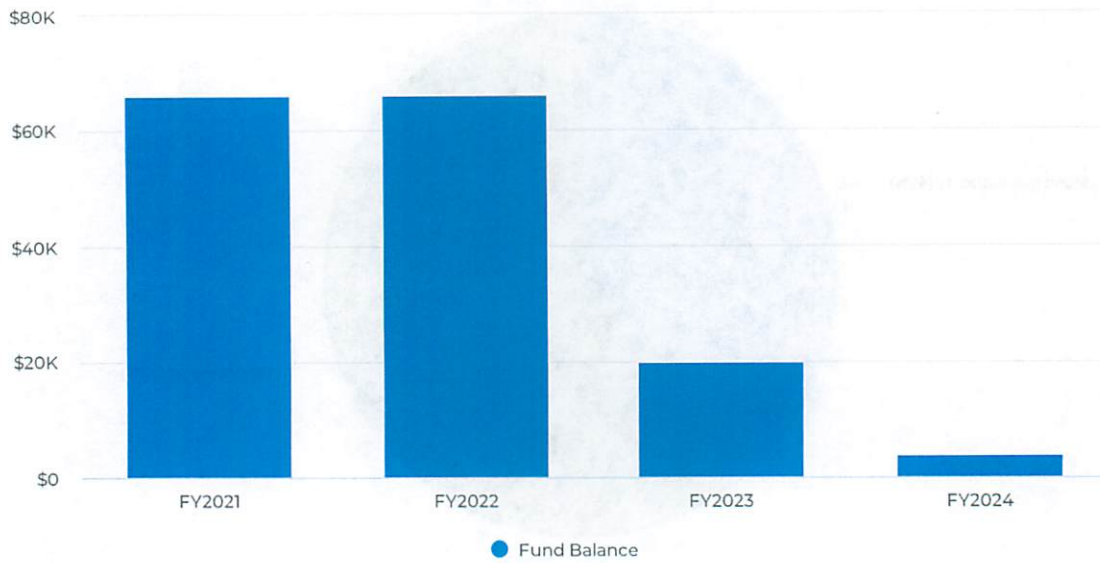
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Municipal Authority	\$21,599.13	\$20,000.00	\$20,000.00	\$20,000.00
Interest Revenue	\$1,342.97	\$0.00	\$0.00	\$0.00
Other Income	\$70,399.37	\$30,000.00	\$30,000.00	\$30,000.00
Total Revenue Source:	\$93,341.47	\$50,000.00	\$50,000.00	\$50,000.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Capital Outlay	\$13,224.41	\$153,120.00	\$63,130.00	\$66,130.00
Total Expense Objects:	\$13,224.41	\$153,120.00	\$63,130.00	\$66,130.00

Fund Balance

Projections



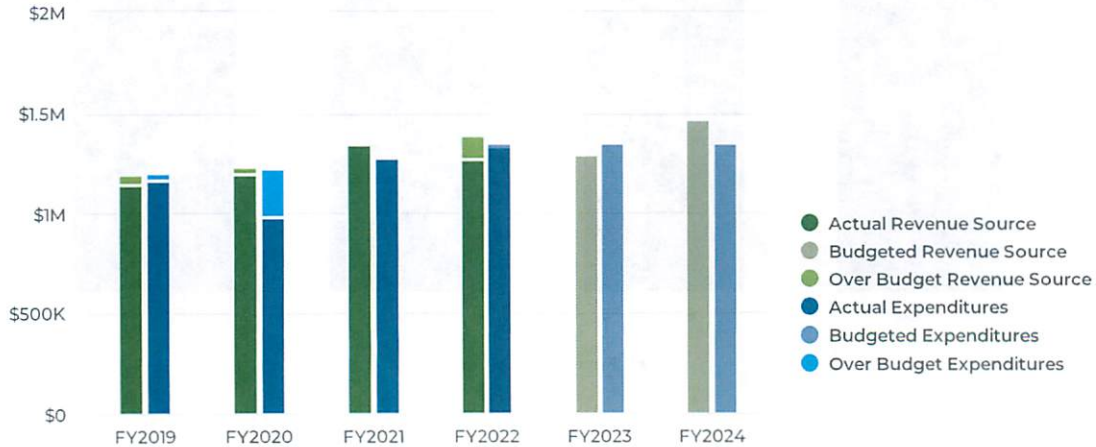


Employee Benefits - Fire

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 \$1.47M of revenue in FY2024, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$1.35M in FY2024.



Revenues by Source

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,385,873.72	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00
Interest Revenue	\$9,188.35	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$1,395,062.07	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00

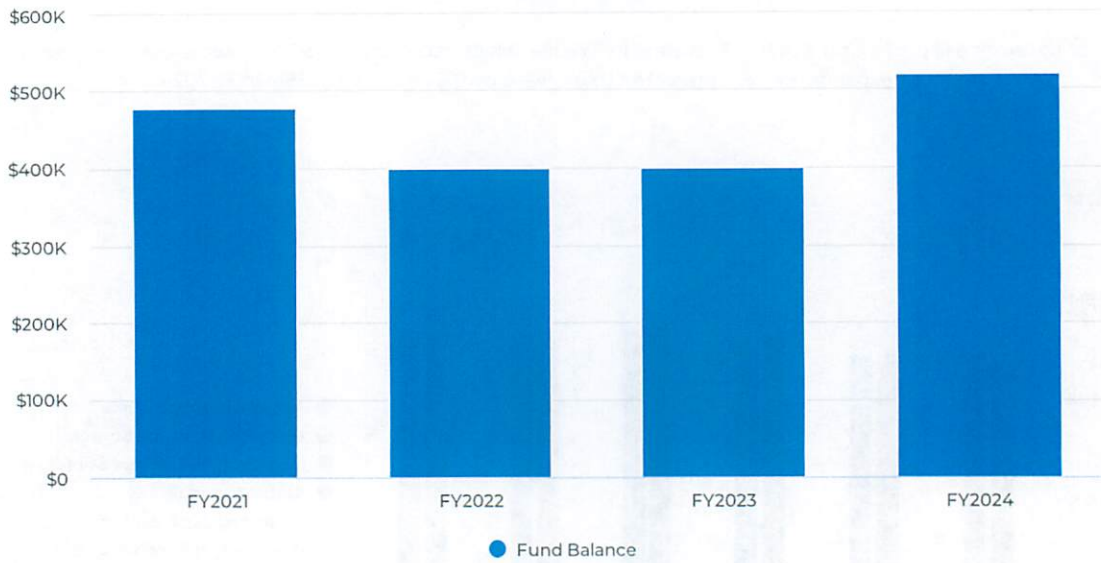
Expenditures by Function

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
Fire Services	\$1,338,727.81	\$1,352,650.00	\$1,352,650.00	\$1,352,650.00
Total Expenditures:	\$1,338,727.81	\$1,352,650.00	\$1,352,650.00	\$1,352,650.00



Fund Balance

Projections



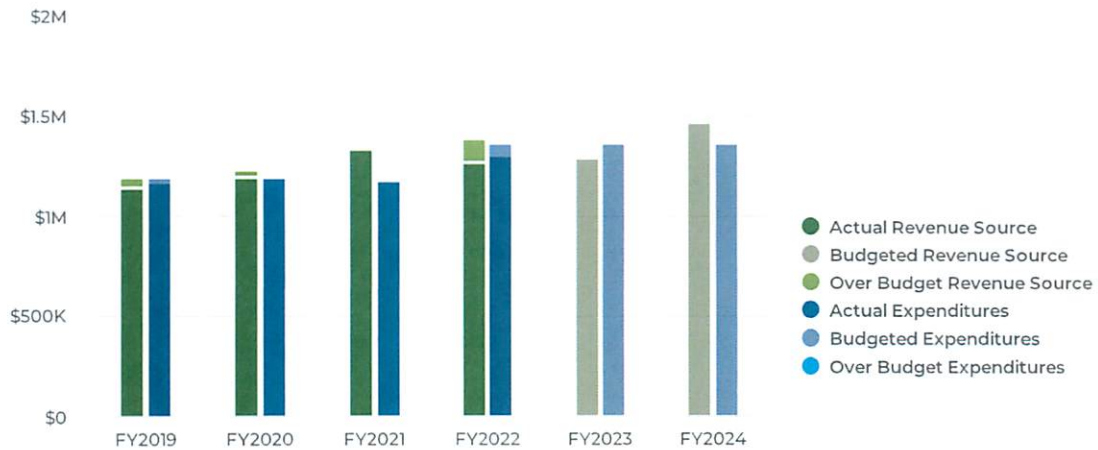


Employee Benefits - Non Uniform

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 \$1.47M of revenue in FY2024, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$1.37M in FY2024.



Revenues by Source

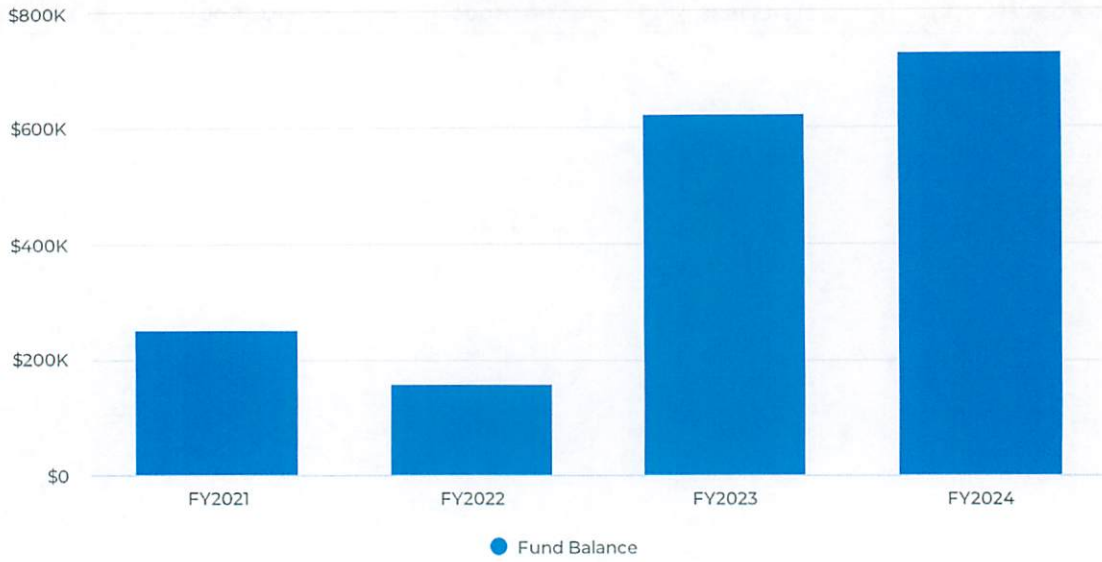
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,385,873.72	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00
Interest Revenue	\$5,057.44	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$1,390,931.16	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$1,311,525.36	\$1,368,056.00	\$1,368,056.00	\$1,368,056.00
Total Expense Objects:	\$1,311,525.36	\$1,368,056.00	\$1,368,056.00	\$1,368,056.00

Fund Balance

Projections



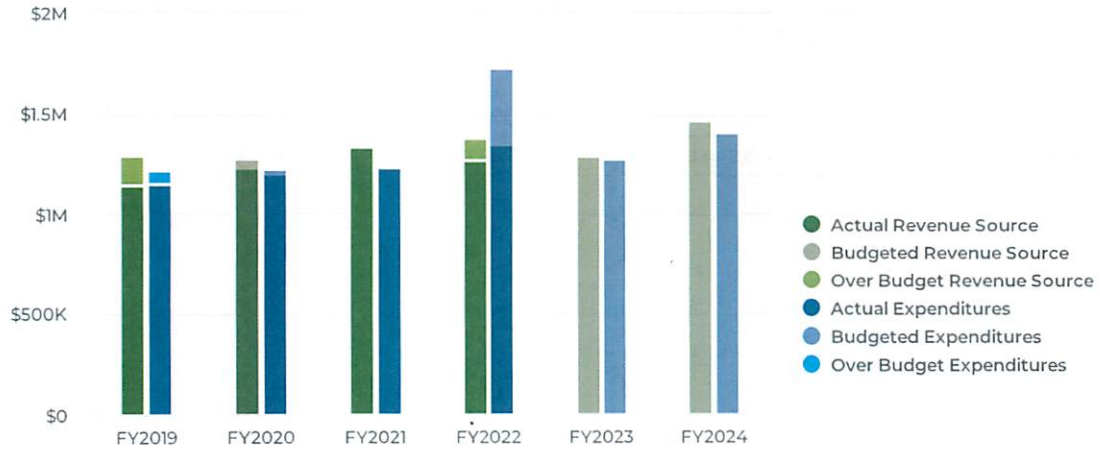


Employee Benefits - Police

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 \$1.47M of revenue in FY2024, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 10.7% or \$136.7K to \$1.42M in FY2024.



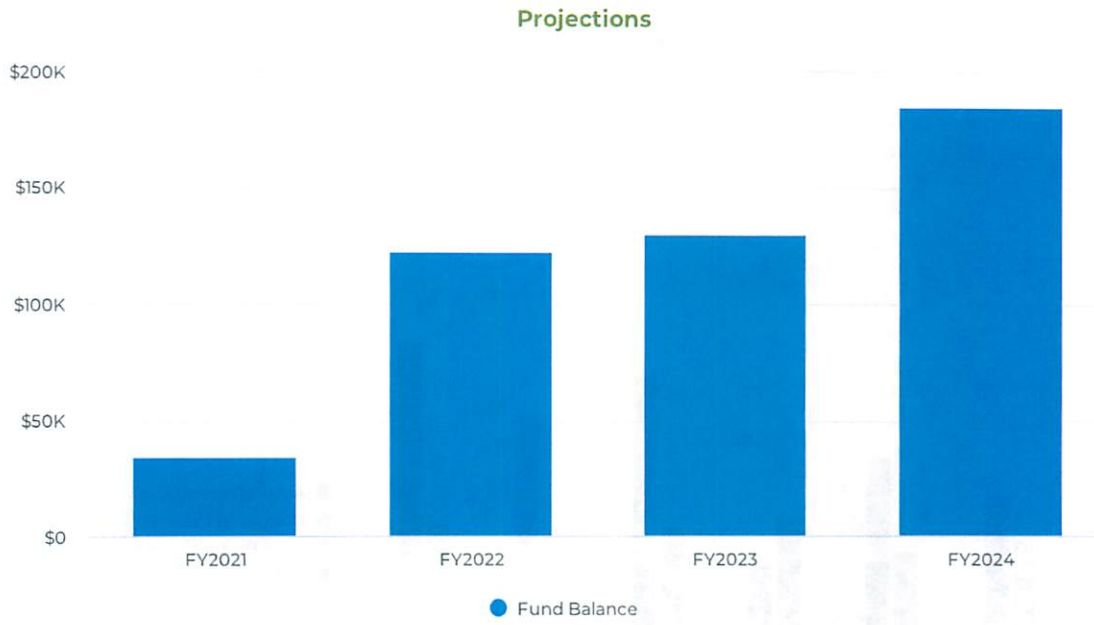
Revenues by Source

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,385,873.72	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00
Interest Revenue	\$2,588.96	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$1,388,462.68	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$1,353,540.60	\$1,735,872.00	\$1,281,185.00	\$1,417,885.00
Total Expense Objects:	\$1,353,540.60	\$1,735,872.00	\$1,281,185.00	\$1,417,885.00

Fund Balance

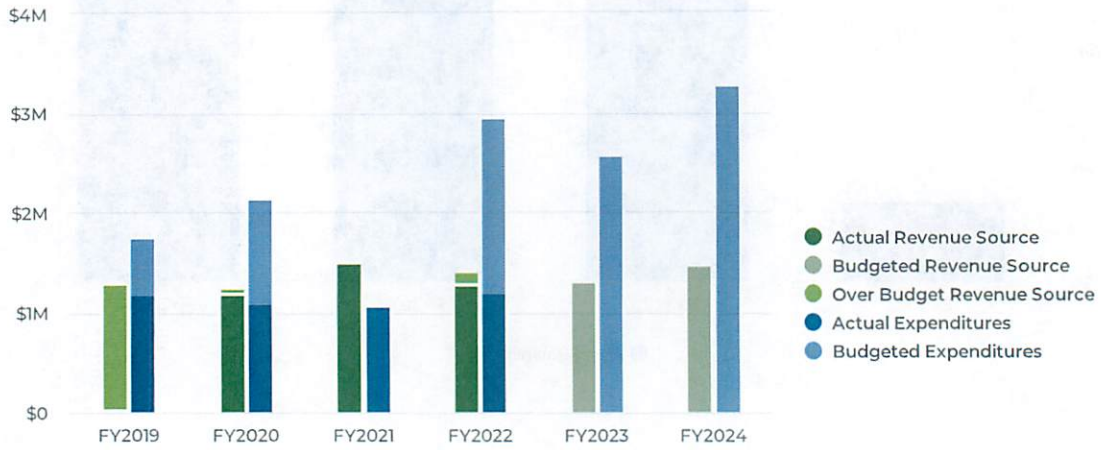


**Sales Tax
Capital
Outlay**

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 \$1.49M of revenue in FY2024, which represents a 13.2% increase over the prior year. Budgeted expenditures are projected to increase by 27.6% or \$710.33K to \$3.29M in FY2024.



Revenues by Source

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,385,873.72	\$1,274,299.00	\$1,300,000.00	\$1,473,075.00
Interest Revenue	\$30,203.33	\$14,000.00	\$14,000.00	\$14,000.00
Total Revenue Source:	\$1,416,077.05	\$1,288,299.00	\$1,314,000.00	\$1,487,075.00

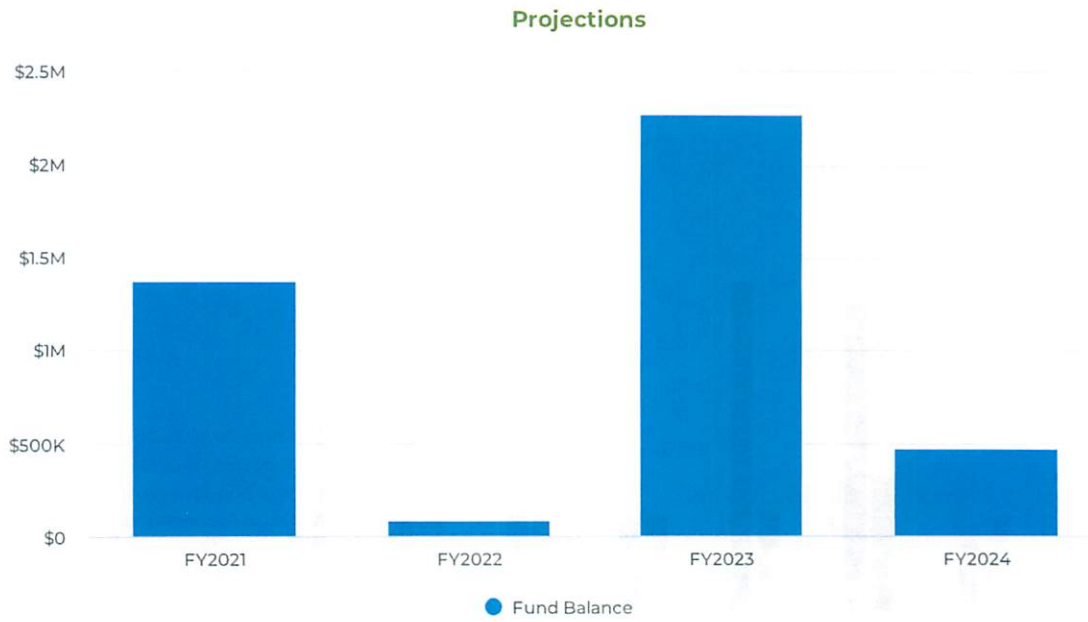
Expenditures by Function

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
General Government				
Capital Outlay				
GENERAL GOVERNMENT / BUILDINGS & IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$45,000.00
Total Capital Outlay:	\$0.00	\$0.00	\$0.00	\$45,000.00
Total General Government:	\$0.00	\$0.00	\$0.00	\$45,000.00
City Manager				
Capital Outlay				
EXECUTIVE / BUILDINGS & IMPROVEMENTS	\$0.00	\$8,269.00	\$0.00	\$0.00
BUILDINGS & IMPROVEMENTS / CAPITAL EXPENDITURES	\$161,599.16	\$374,910.00	\$200,000.00	\$360,000.00
EQUIPMENT / NEW EQUIPMENT	\$0.00	\$40,000.00	\$50,000.00	\$70,000.00
Total Capital Outlay:	\$161,599.16	\$423,179.00	\$250,000.00	\$430,000.00
Total City Manager:	\$161,599.16	\$423,179.00	\$250,000.00	\$430,000.00
City Clerk				
Capital Outlay				
EXECUTIVE / FURNITURE & FIXTURES	\$0.00	\$8,798.00	\$8,798.00	\$3,600.00
EQUIPMENT / NEW EQUIPMENT	\$0.00	\$45,000.00	\$45,000.00	\$68,000.00
Total Capital Outlay:	\$0.00	\$53,798.00	\$53,798.00	\$71,600.00
Total City Clerk:	\$0.00	\$53,798.00	\$53,798.00	\$71,600.00
City Attorney				
Capital Outlay				
OTHER / FURNITURE AND FIXTURES	\$0.00	\$0.00	\$2,500.00	\$0.00
Total Capital Outlay:	\$0.00	\$0.00	\$2,500.00	\$0.00
Total City Attorney:	\$0.00	\$0.00	\$2,500.00	\$0.00
Data Processing				
Capital Outlay				
EQUIPMENT / NEW EQUIPMENT	\$77,039.42	\$78,685.00	\$0.00	\$0.00
EQUIPMENT / COMPUTR HARDWARE/SOFTWARE	\$251,933.32	\$326,682.00	\$433,000.00	\$322,900.00
Total Capital Outlay:	\$328,972.74	\$405,367.00	\$433,000.00	\$322,900.00
Total Data Processing:	\$328,972.74	\$405,367.00	\$433,000.00	\$322,900.00
Police Services				
Capital Outlay				
EQUIPMENT / NEW EQUIPMENT	\$0.00	\$0.00	\$0.00	\$25,000.00
EQUIPMENT / COMPUTER HARDWARE/SOFTWAR	\$18,980.00	\$0.00	\$0.00	\$0.00
HEALTH / BUILDINGS/IMPROVEMENTS	\$3,000.00	\$3,400.00	\$0.00	\$0.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
EQUIPMENT/VEHICLES	\$0.00	\$30,000.00	\$0.00	\$0.00
EQUIPMENT/NEW EQUIPMENT	\$5,997.43	\$10,000.00	\$0.00	\$0.00
EQUIPMENT/VEHICLES	\$36,408.00	\$43,000.00	\$7,657.00	\$0.00
EQUIPMENT/NEW EQUIPMENT	\$8,799.00	\$11,054.00	\$22,500.00	\$10,500.00
Total Capital Outlay:	\$73,184.43	\$97,454.00	\$30,157.00	\$35,500.00
Total Police Services:	\$73,184.43	\$97,454.00	\$30,157.00	\$35,500.00
Fire Services				
Capital Outlay				
EQUIPMENT/VEHICLES	\$0.00	\$0.00	\$48,000.00	\$0.00
Total Capital Outlay:	\$0.00	\$0.00	\$48,000.00	\$0.00
Total Fire Services:	\$0.00	\$0.00	\$48,000.00	\$0.00
Public Works				
Capital Outlay				
ENGINEERING/PUBLIC WORKS / BUILDINGS & IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$21,260.00
EQUIPMENT/VEHICLES	\$0.00	\$25,000.00	\$0.00	\$0.00
EQUIPMENT/NEW EQUIPMENT	\$21,530.00	\$0.00	\$0.00	\$0.00
EQUIPMENT/VEHICLES	\$0.00	\$45,000.00	\$55,000.00	\$90,000.00
EQUIPMENT/NEW EQUIPMENT	\$0.00	\$0.00	\$94,000.00	\$40,500.00
HIGHWAYS & STREETS / BUILDINGS/IMPROVEMENTS	\$28,382.90	\$35,000.00	\$30,000.00	\$30,000.00
EQUIPMENT/VEHICLES	\$34,520.00	\$129,000.00	\$116,000.00	\$271,000.00
EQUIPMENT/NEW EQUIPMENT	\$5,625.00	\$167,504.00	\$42,700.00	\$136,500.00
EQUIPMENT/VEHICLES	\$0.00	\$0.00	\$0.00	\$58,000.00
EQUIPMENT/NEW EQUIPMENT	\$11,821.64	\$56,000.00	\$58,000.00	\$0.00
EQUIPMENT/VEHICLES	\$34,520.00	\$35,875.00	\$0.00	\$0.00
EQUIPMENT/NEW EQUIPMENT	\$15,736.75	\$564,680.00	\$685,000.00	\$839,500.00
EQUIPMENT/COMPUTER HARDWARE/SOFTWARE	\$16,300.20	\$25,000.00	\$25,000.00	\$0.00
Total Capital Outlay:	\$168,436.49	\$1,083,059.00	\$1,105,700.00	\$1,486,760.00
Total Public Works:	\$168,436.49	\$1,083,059.00	\$1,105,700.00	\$1,486,760.00
Engineering				
Capital Outlay				
EQUIPMENT/NEW EQUIPMENT	\$15,835.25	\$16,074.00	\$20,482.00	\$0.00
EQUIPMENT/VEHICLES	\$0.00	\$30,000.00	\$40,000.00	\$0.00
EQUIPMENT/NEW EQUIPMENT	\$133,693.71	\$209,007.00	\$159,818.00	\$0.00
Total Capital Outlay:	\$149,528.96	\$255,081.00	\$220,300.00	\$0.00
Total Engineering:	\$149,528.96	\$255,081.00	\$220,300.00	\$0.00
Planning				
Capital Outlay				

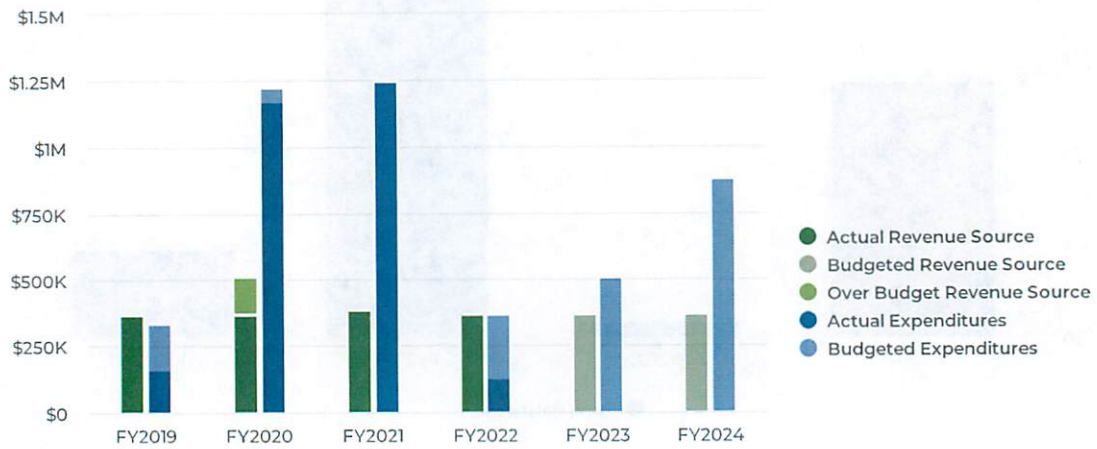
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
EQUIPMENT/VEHICLES	\$31,998.25	\$30,000.00	\$0.00	\$0.00
Total Capital Outlay:	\$31,998.25	\$30,000.00	\$0.00	\$0.00
Total Planning:	\$31,998.25	\$30,000.00	\$0.00	\$0.00
Parks				
Capital Outlay				
CULTURE/RECREATION / BUILDINGS &IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$200,000.00
IMPROV OTHER THAN BUILDIN / PARKS AND RECREATION	\$43,445.96	\$49,775.00	\$46,000.00	\$50,000.00
EQUIPMENT/VEHICLES	\$13,794.00	\$25,000.00	\$17,321.00	\$0.00
EQUIPMENT/NEW EQUIPMENT	\$0.00	\$34,500.00	\$42,900.00	\$0.00
PARKS / BUILDINGS &IMPROVEMENTS	\$0.00	\$0.00	\$20,000.00	\$0.00
IMPROV OTHER THAN BUILDIN / PARKS AND RECREATION	\$24,975.00	\$30,000.00	\$30,000.00	\$72,250.00
EQUIPMENT/VEHICLES	\$0.00	\$143,000.00	\$142,000.00	\$405,500.00
EQUIPMENT/NEW EQUIPMENT	\$161,210.83	\$337,370.00	\$136,500.00	\$169,000.00
Total Capital Outlay:	\$243,425.79	\$619,645.00	\$434,721.00	\$896,750.00
Total Parks:	\$243,425.79	\$619,645.00	\$434,721.00	\$896,750.00
Cemetery				
Capital Outlay				
EQUIPMENT/NEW EQUIPMENT	\$52,372.32	\$0.00	\$0.00	\$0.00
Total Capital Outlay:	\$52,372.32	\$0.00	\$0.00	\$0.00
Total Cemetery:	\$52,372.32	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,209,518.14	\$2,967,583.00	\$2,578,176.00	\$3,288,510.00

Fund Balance



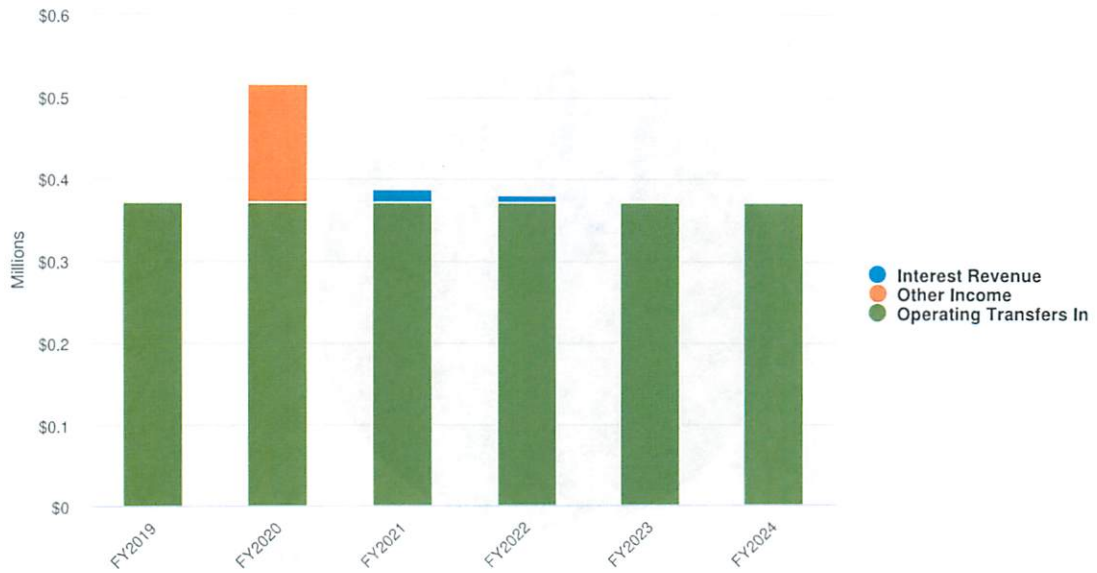
Summary

The City of Muskogee is projecting \$372.3K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 73.1% or \$372.11K to \$881.26K in FY2024.



Revenues by Source

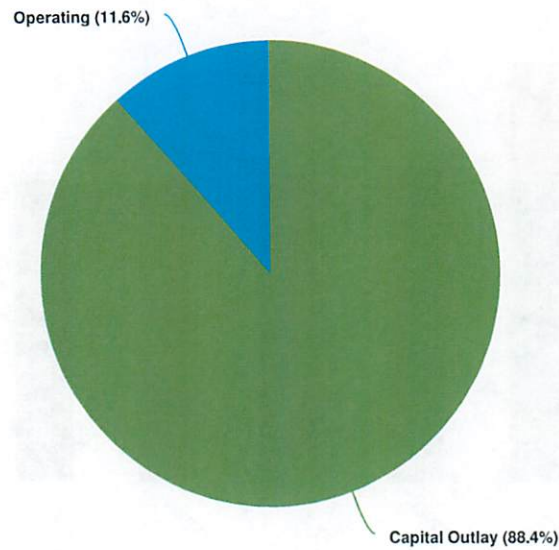
Budgeted and Historical 2024 Revenues by Source



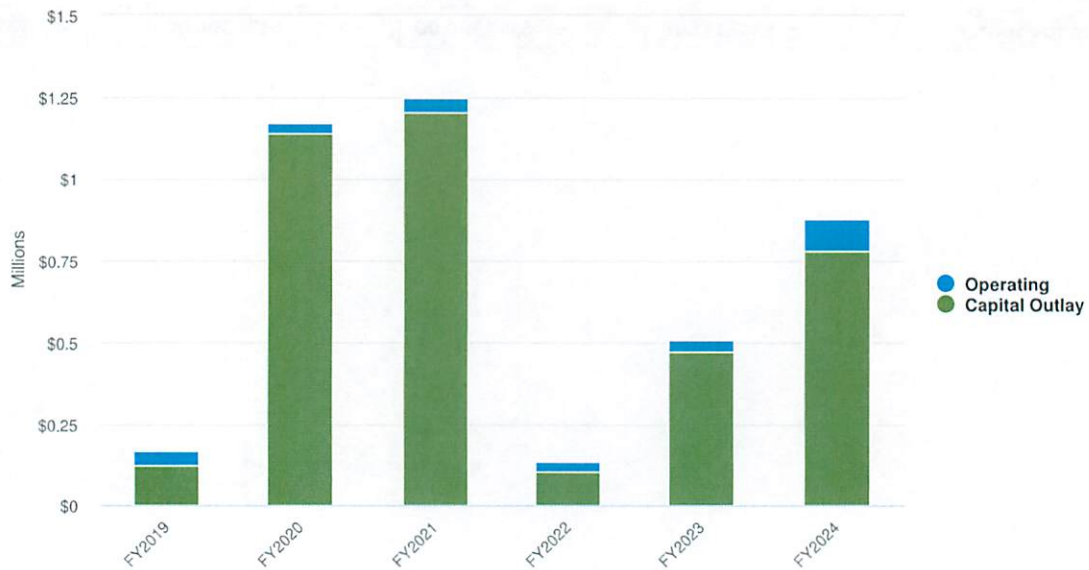
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Interest Revenue	\$8,933.88	\$0.00	\$0.00	\$0.00
Operating Transfers In	\$372,300.00	\$372,300.00	\$372,300.00	\$372,300.00
Total Revenue Source:	\$381,233.88	\$372,300.00	\$372,300.00	\$372,300.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

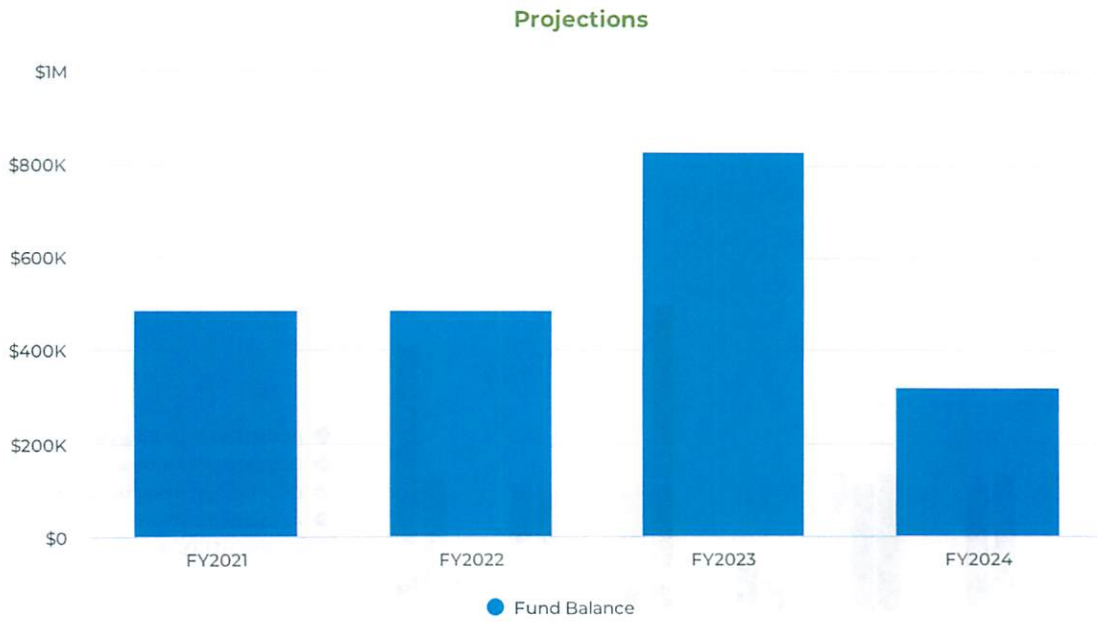


Budgeted and Historical Expenditures by Expense Type



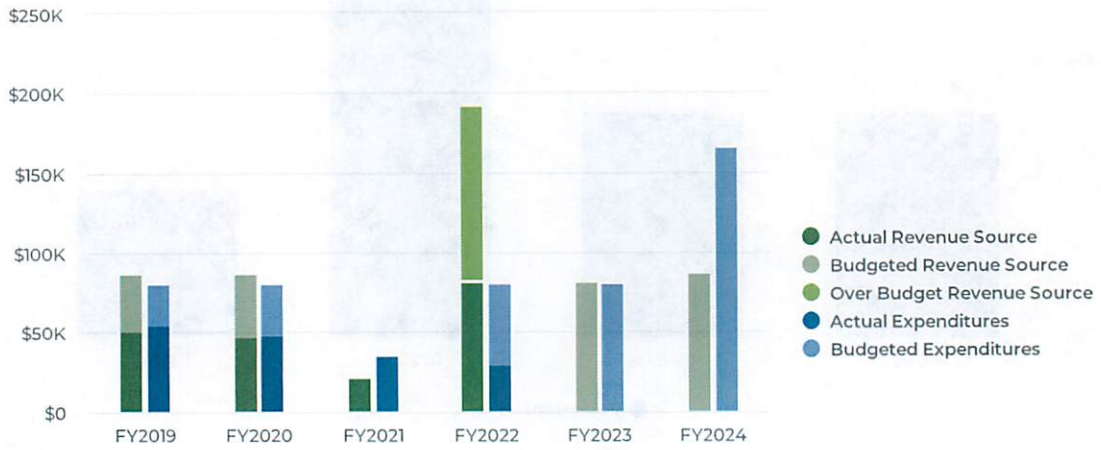
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$30,316.11	\$96,200.00	\$39,150.00	\$102,262.00
Capital Outlay	\$104,415.78	\$276,100.00	\$470,000.00	\$779,000.00
Total Expense Objects:	\$134,731.89	\$372,300.00	\$509,150.00	\$881,262.00

Fund Balance



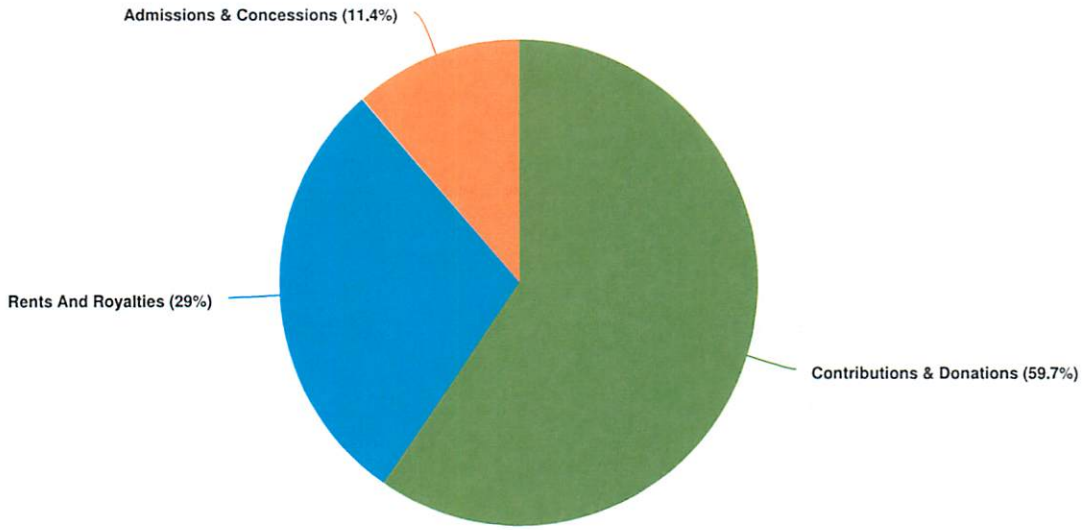
Summary

The City of Muskogee is projecting \$88K of revenue in FY2024, which represents a 6.7% increase over the prior year. Budgeted expenditures are projected to increase by 105.1% or \$85.5K to \$166.85K in FY2024.

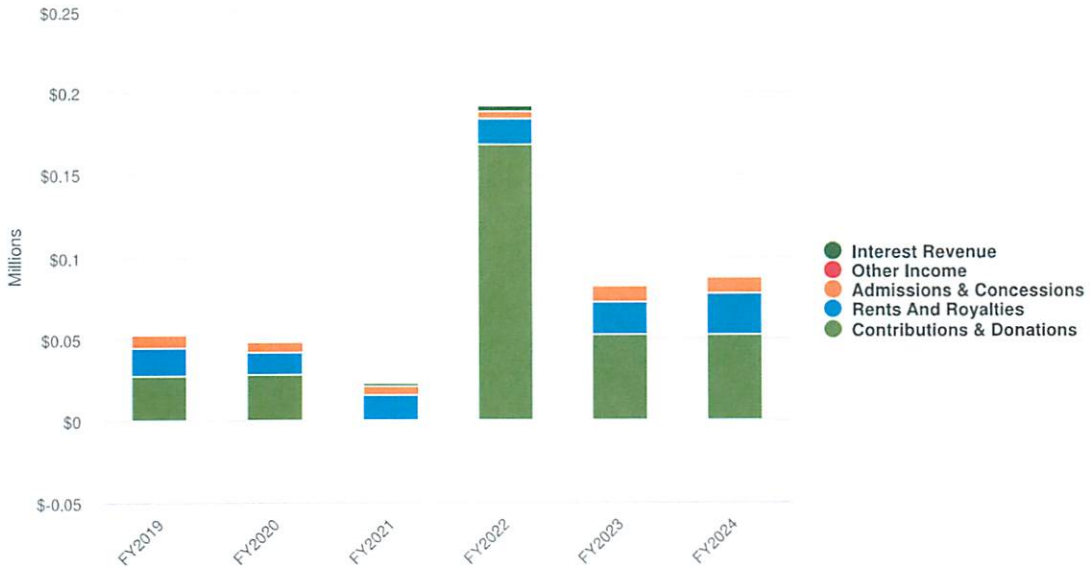


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



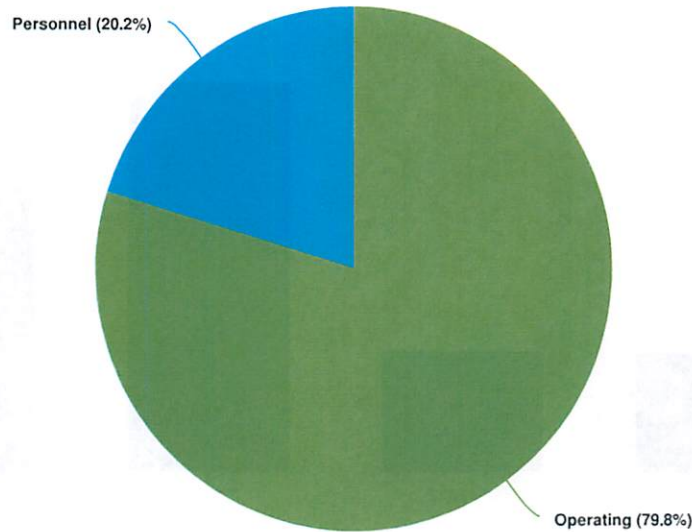
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Admissions & Concessions	\$4,480.92	\$10,000.00	\$10,000.00	\$10,000.00
Interest Revenue	\$3,696.17	\$0.00	\$0.00	\$0.00
Rents And Royalties	\$15,557.50	\$20,000.00	\$20,000.00	\$25,500.00
Contributions & Donations	\$168,692.05	\$52,500.00	\$52,500.00	\$52,500.00
Other Income	\$1.72	\$0.00	\$0.00	\$0.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Revenue Source:	\$192,428.36	\$82,500.00	\$82,500.00	\$88,000.00

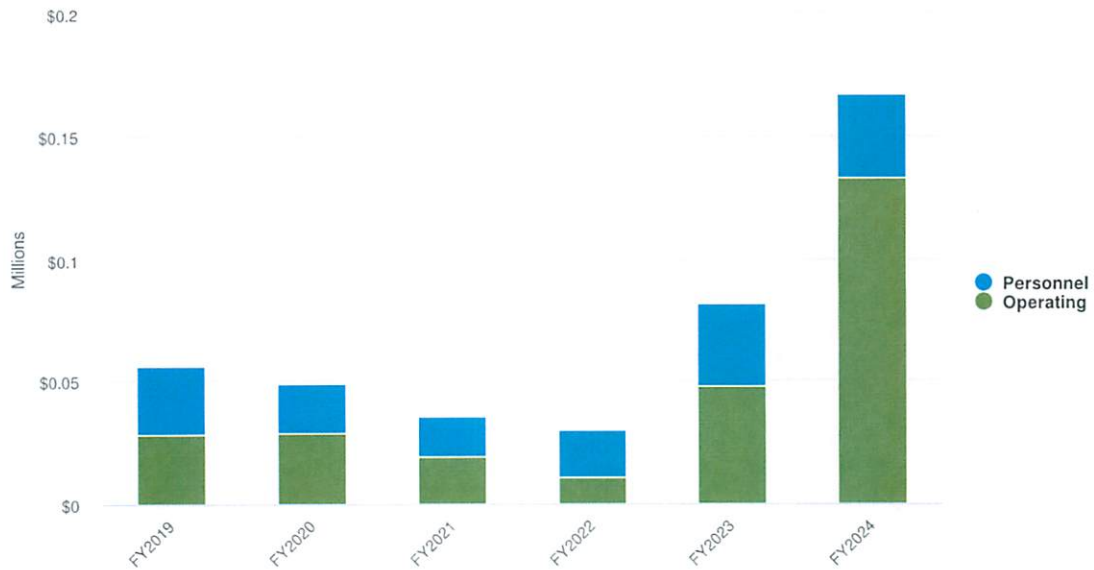


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



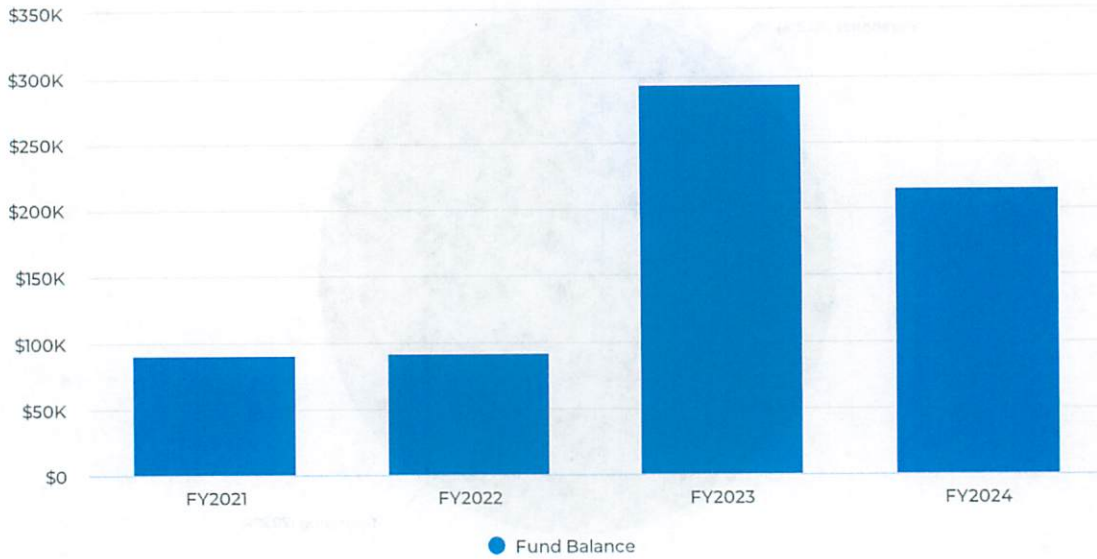
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$19,672.98	\$33,700.00	\$33,700.00	\$33,700.00
Operating	\$10,797.83	\$47,650.00	\$47,650.00	\$133,150.00
Total Expense Objects:	\$30,470.81	\$81,350.00	\$81,350.00	\$166,850.00

Fund Balance

Projections





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.

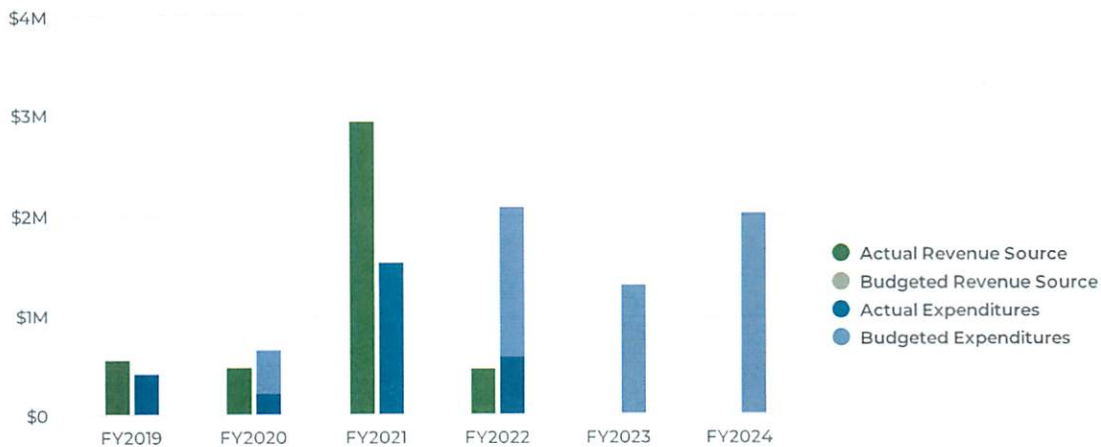
The ordinance designates what happens when the city spends less money in a fiscal year than it takes in. First, the city calculates what its current reserve is. If the reserve is less than 20%, then three-quarters (75%) of the money saved the previous year is deposited into the reserve and the remaining 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.

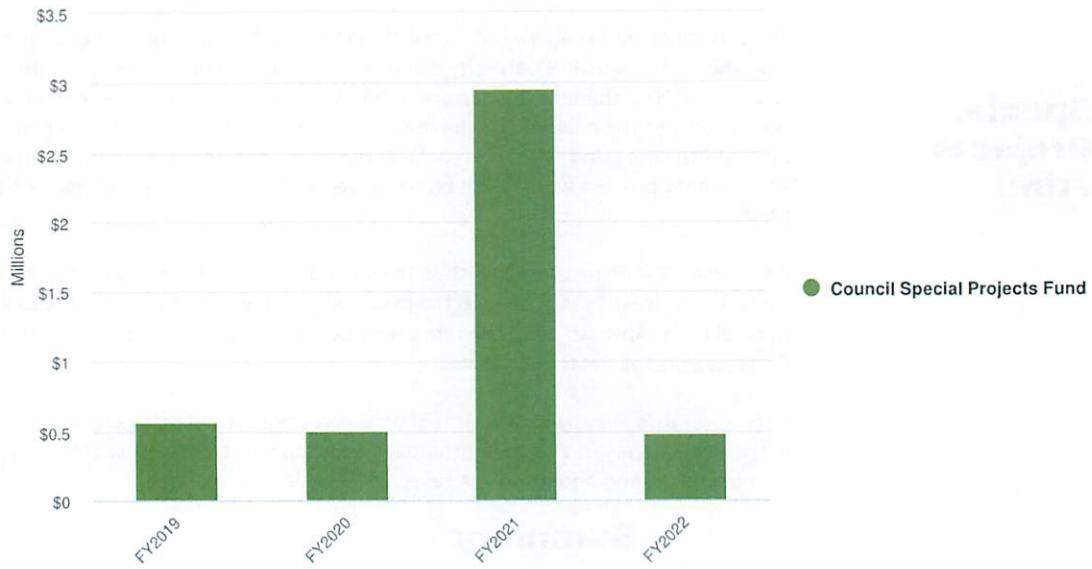
Summary

The City of Muskogee is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 53% or \$705.82K to \$2.04M in FY2024.



Revenue by Fund

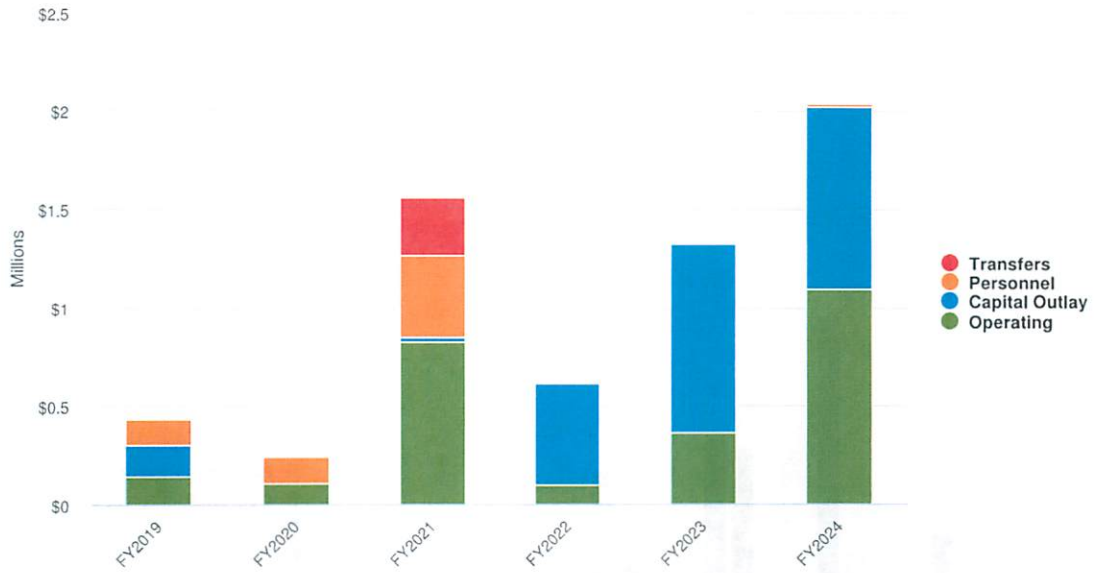
Budgeted and Historical 2024 Revenue by Fund



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Council Special Projects Fund	\$484,996.00	\$0.00	\$0.00	\$0.00
Total Council Special Projects Fund:	\$484,996.00	\$0.00	\$0.00	\$0.00

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



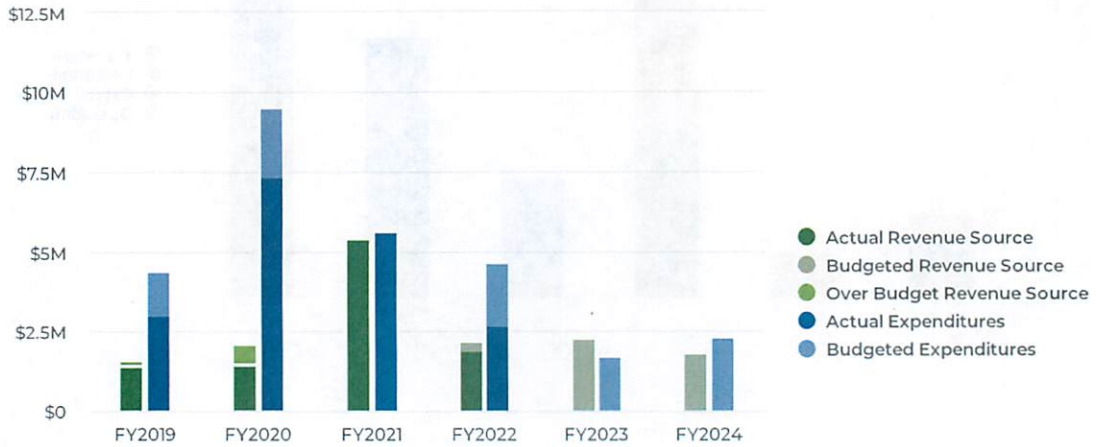
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$0.00	\$0.00	\$0.00	\$12,000.00
Operating	\$98,853.41	\$617,773.00	\$359,700.00	\$1,095,629.00
Capital Outlay	\$514,126.76	\$1,486,545.00	\$971,703.00	\$929,596.00
Total Expense Objects:	\$612,980.17	\$2,104,318.00	\$1,331,403.00	\$2,037,225.00

**Street
Maintenance
/ 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.

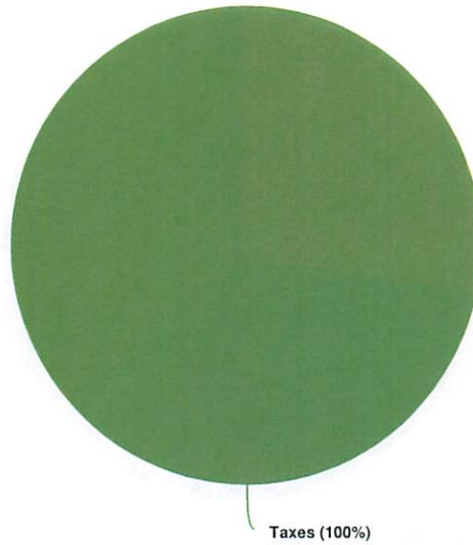
Summary

The City of Muskogee is projecting \$1.84M of revenue in FY2024, which represents a 20.2% decrease over the prior year. Budgeted expenditures are projected to increase by 35.5% or \$618.25K to \$2.36M in FY2024.

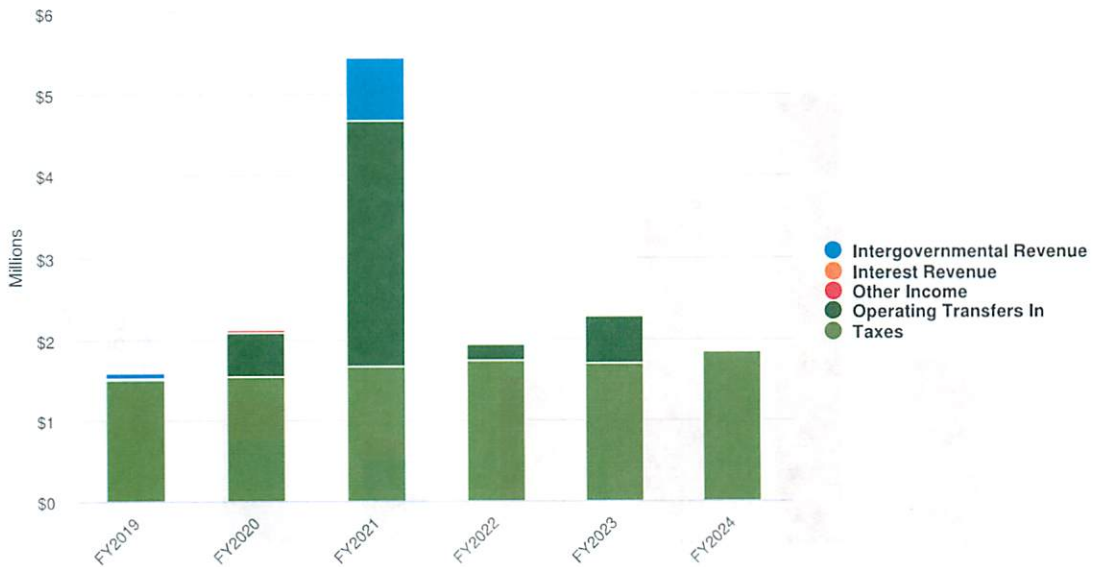


Revenues by Source

Projected 2024 Revenues by Source



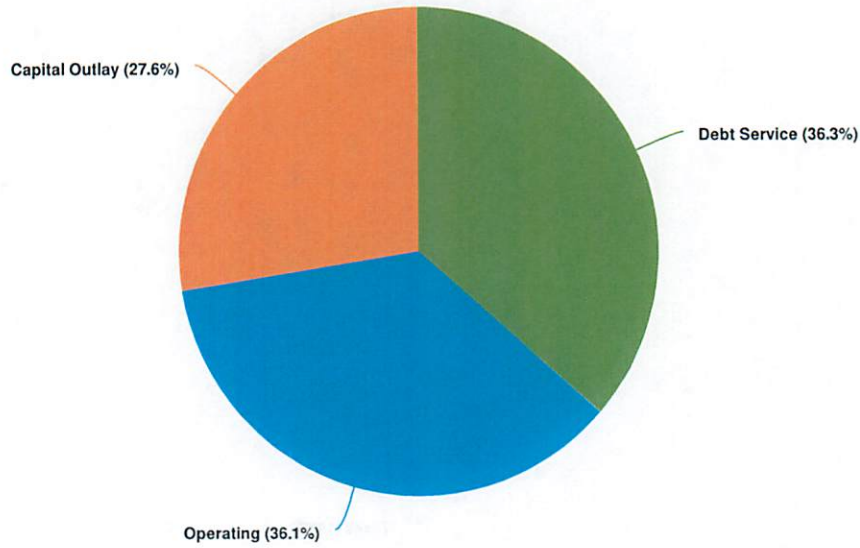
Budgeted and Historical 2024 Revenues by Source



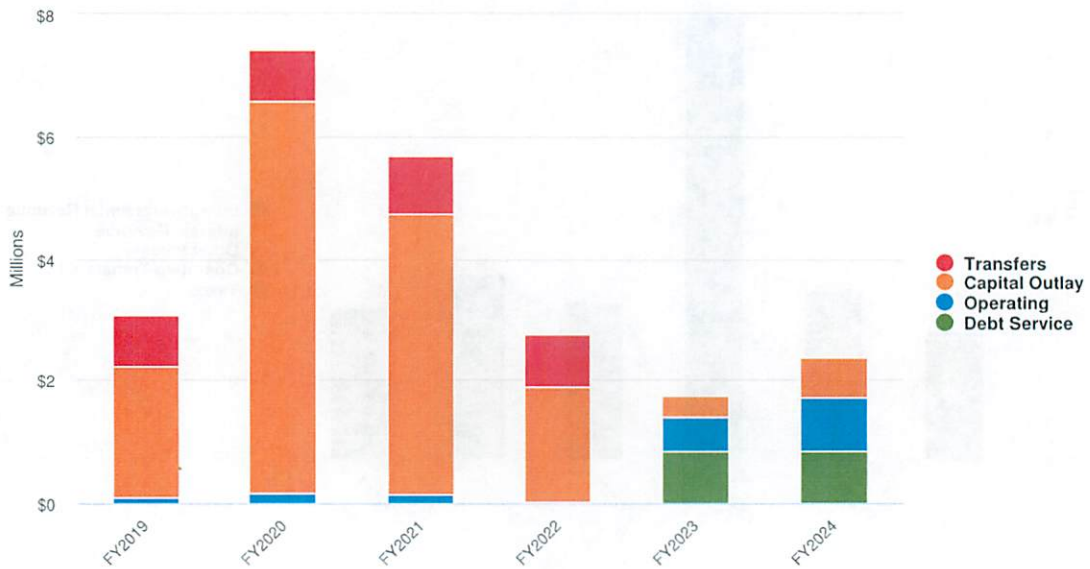
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,732,342.16	\$1,592,874.00	\$1,700,000.00	\$1,841,344.00
Interest Revenue	\$0.00	\$20,000.00	\$20,000.00	\$0.00
Operating Transfers In	\$202,053.37	\$588,000.00	\$588,000.00	\$0.00
Total Revenue Source:	\$1,934,395.53	\$2,200,874.00	\$2,308,000.00	\$1,841,344.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

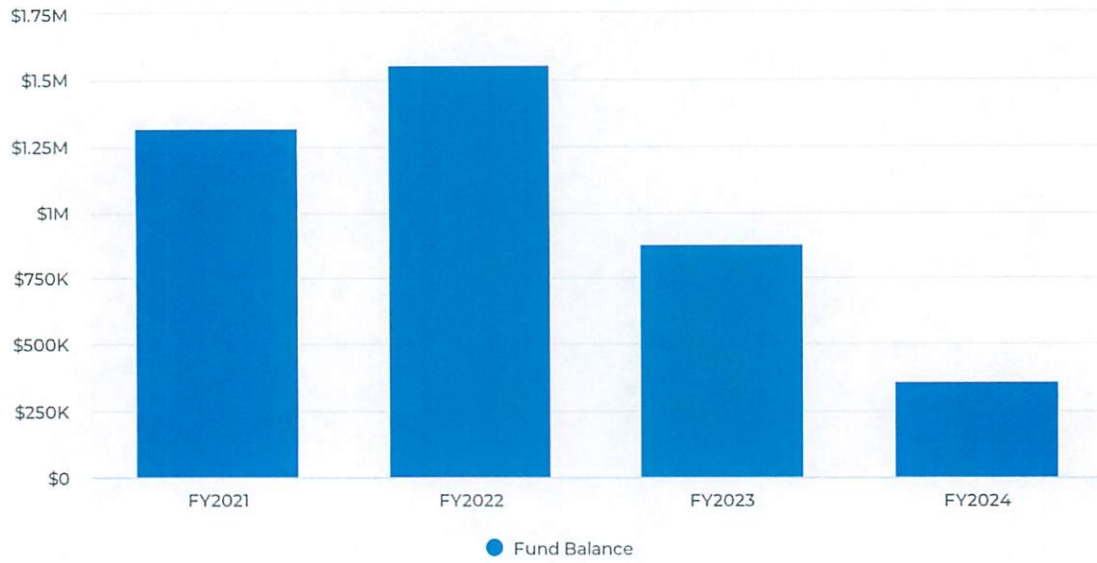


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$18,318.58	\$32,748.00	\$532,748.00	\$851,000.00
Capital Outlay	\$1,868,456.35	\$3,838,933.00	\$350,000.00	\$650,000.00
Debt Service	\$0.00	\$857,000.00	\$857,000.00	\$857,000.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Transfers	\$861,544.53	\$0.00	\$0.00	\$0.00
Total Expense Objects:	\$2,748,319.46	\$4,728,681.00	\$1,739,748.00	\$2,358,000.00

Fund Balance

Projections



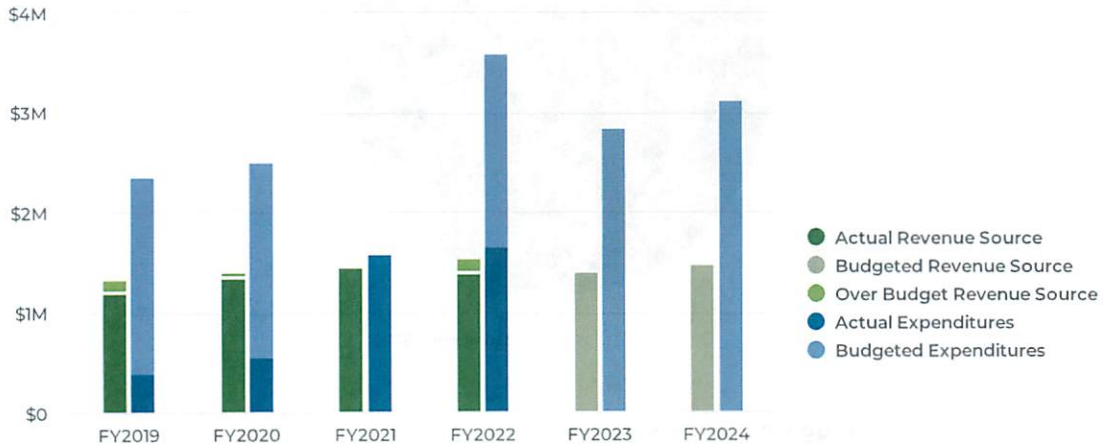


Stormwater Fund

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.

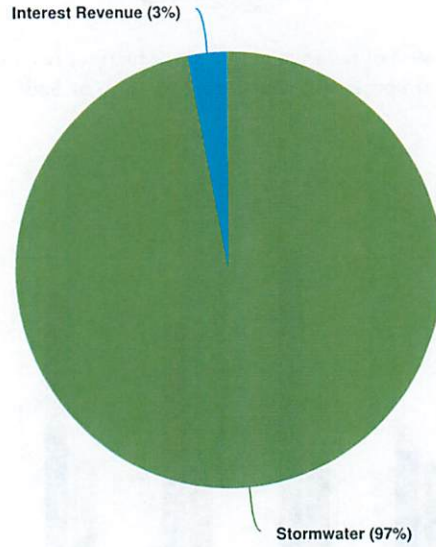
Summary

The City of Muskogee is projecting \$1.49M of revenue in FY2024, which represents a 4.8% increase over the prior year. Budgeted expenditures are projected to increase by 10.1% or \$288.8K to \$3.15M in FY2024.

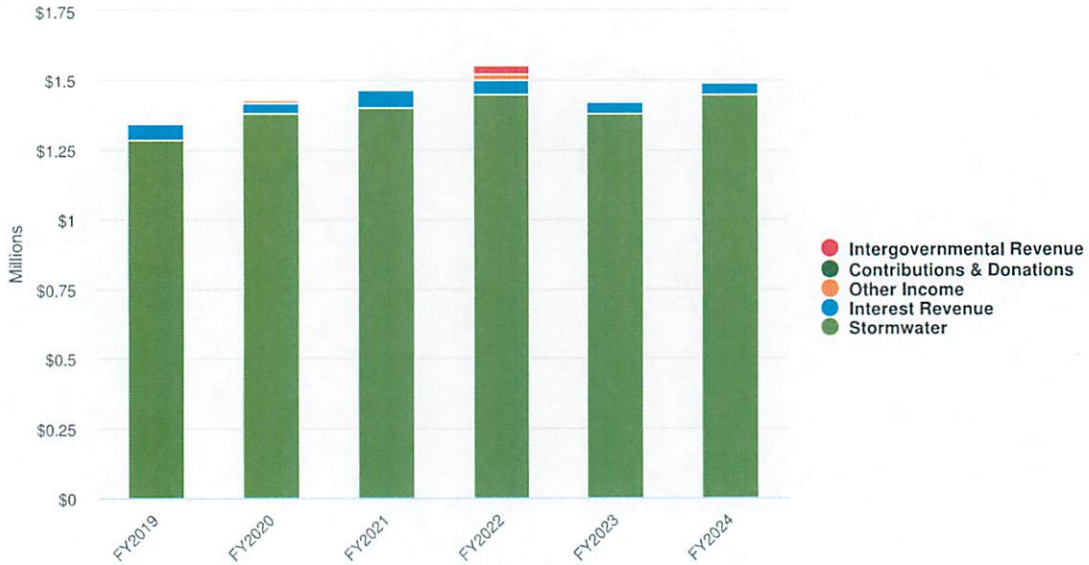


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

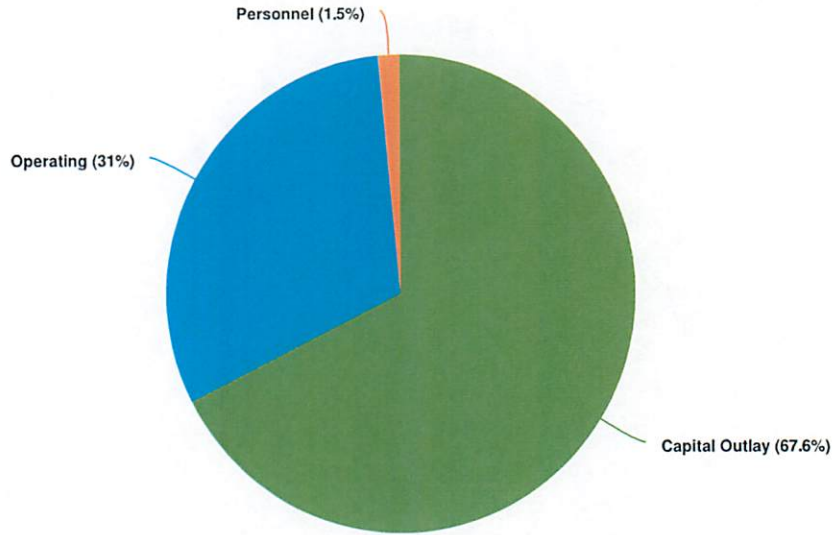


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$30,000.00	\$0.00	\$0.00	\$0.00
Stormwater	\$1,446,227.13	\$1,379,170.00	\$1,379,170.00	\$1,448,128.50
Interest Revenue	\$52,668.17	\$30,000.00	\$45,000.00	\$45,000.00
Contributions & Donations	\$1,300.00	\$0.00	\$0.00	\$0.00
Other Income	\$25,000.00	\$0.00	\$0.00	\$0.00

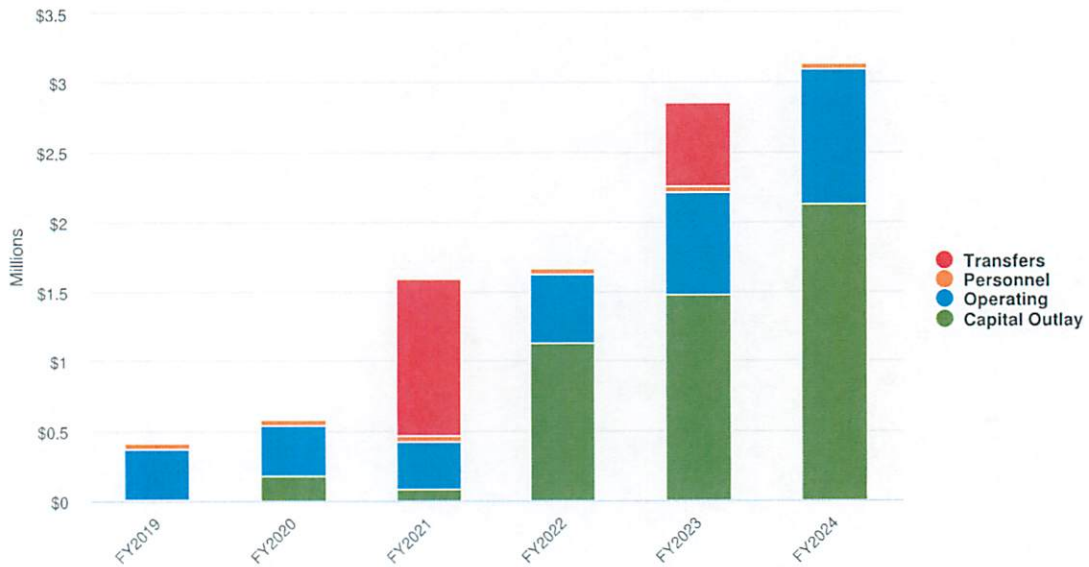
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Revenue Source:	\$1,555,195.30	\$1,409,170.00	\$1,424,170.00	\$1,493,128.50

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

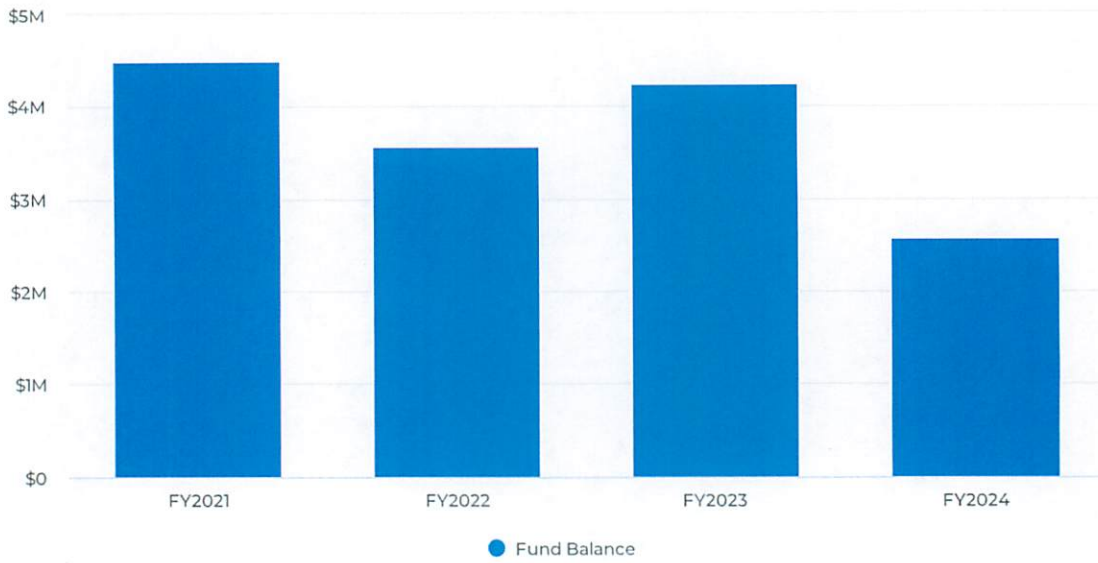


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$42,986.60	\$44,490.00	\$46,302.44	\$46,302.44
Operating	\$490,162.45	\$625,975.00	\$725,050.00	\$974,150.00
Capital Outlay	\$1,135,460.18	\$2,345,655.00	\$1,485,300.00	\$2,125,000.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Transfers	\$0.00	\$600,000.00	\$600,000.00	\$0.00
Total Expense Objects:	\$1,668,609.23	\$3,616,120.00	\$2,856,652.44	\$3,145,452.44

Fund Balance

Projections



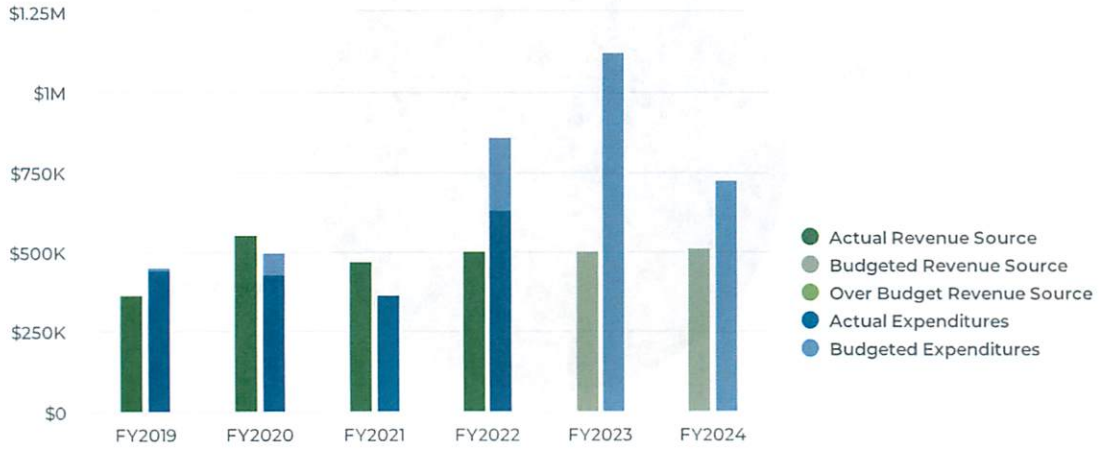


Street And Alley

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.

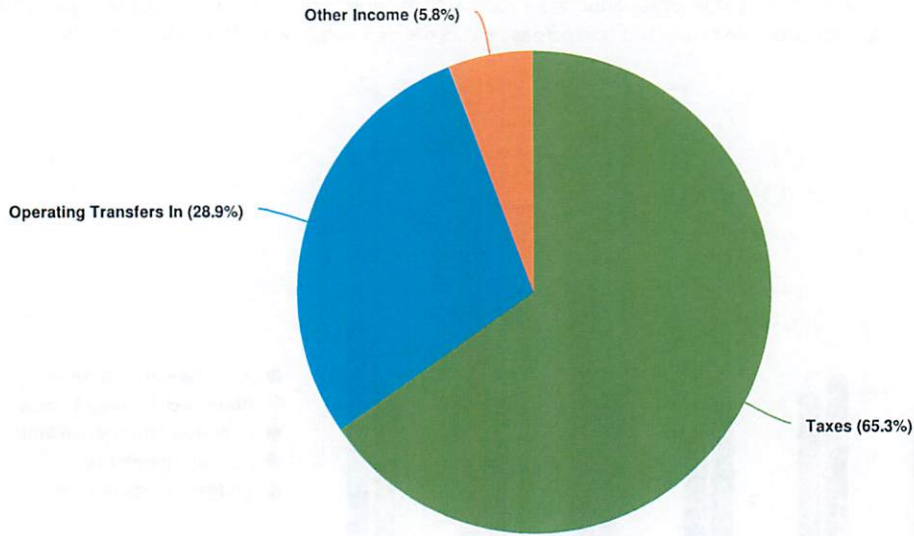
Summary

The City of Muskogee is projecting \$519K of revenue in FY2024, which represents a 2% increase over the prior year. Budgeted expenditures are projected to decrease by 35.4% or \$400.24K to \$730.4K in FY2024.

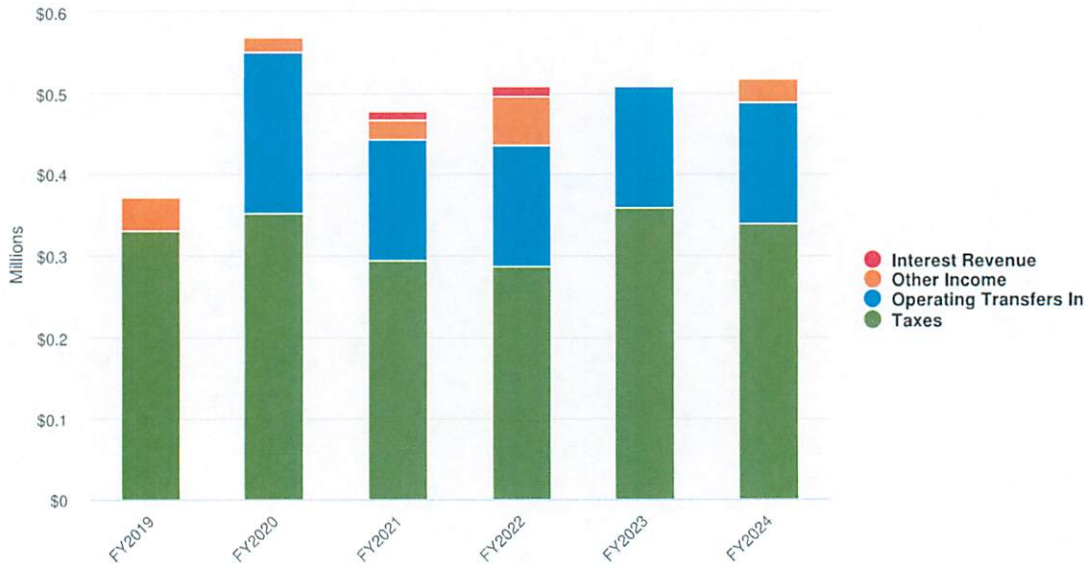


Revenues by Source

Projected 2024 Revenues by Source



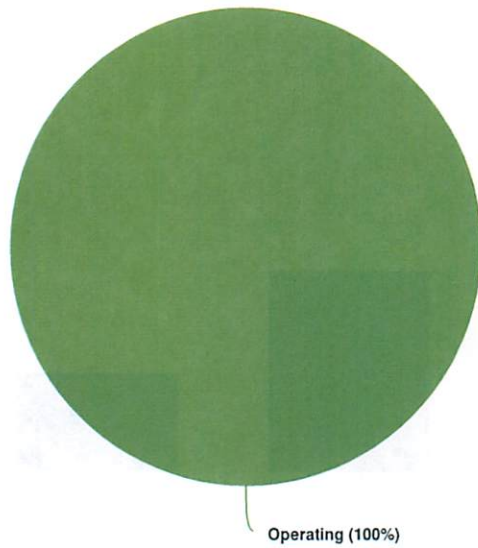
Budgeted and Historical 2024 Revenues by Source



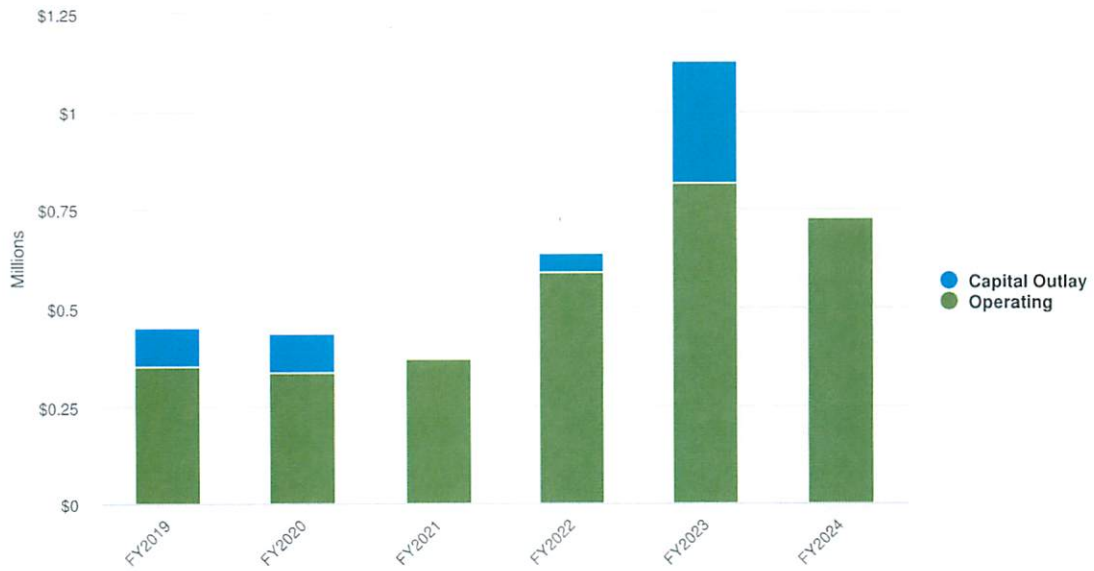
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$286,964.45	\$359,000.00	\$359,000.00	\$339,000.00
Interest Revenue	\$12,425.23	\$0.00	\$0.00	\$0.00
Other Income	\$59,965.10	\$0.00	\$0.00	\$30,000.00
Operating Transfers In	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00
Total Revenue Source:	\$509,354.78	\$509,000.00	\$509,000.00	\$519,000.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



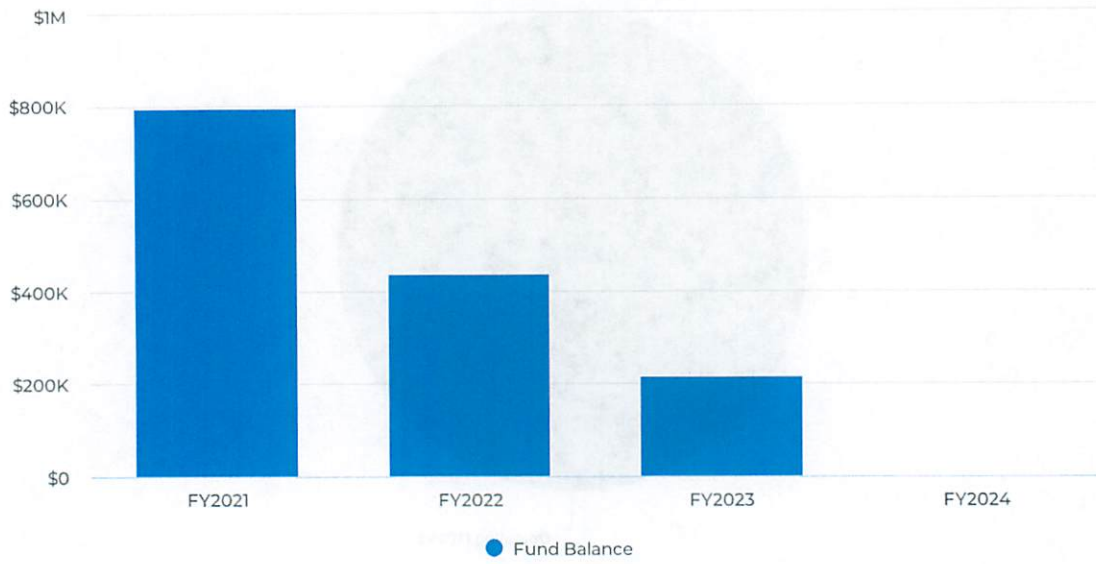
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$589,713.39	\$815,640.00	\$820,640.00	\$730,400.00
Capital Outlay	\$48,930.03	\$52,000.00	\$310,000.00	\$0.00
Total Expense Objects:	\$638,643.42	\$867,640.00	\$1,130,640.00	\$730,400.00

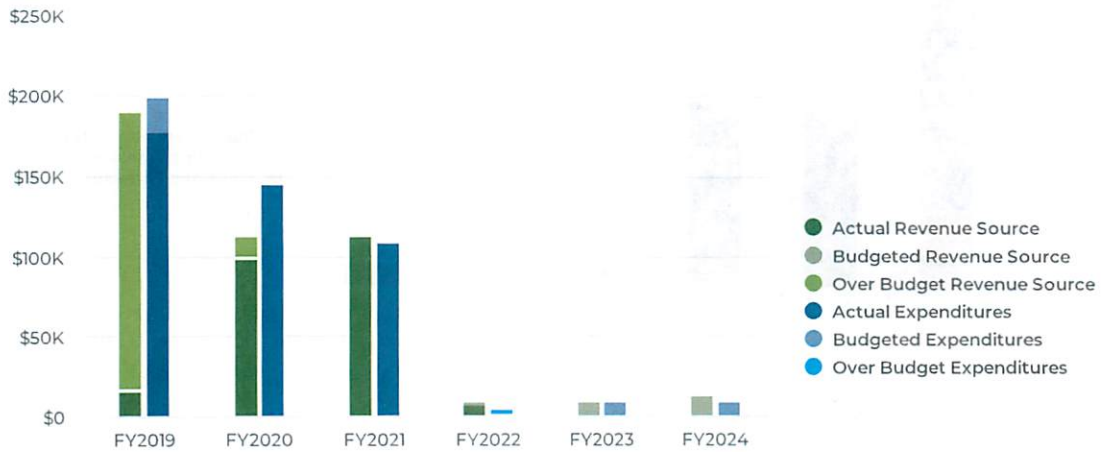
Fund Balance

Projections



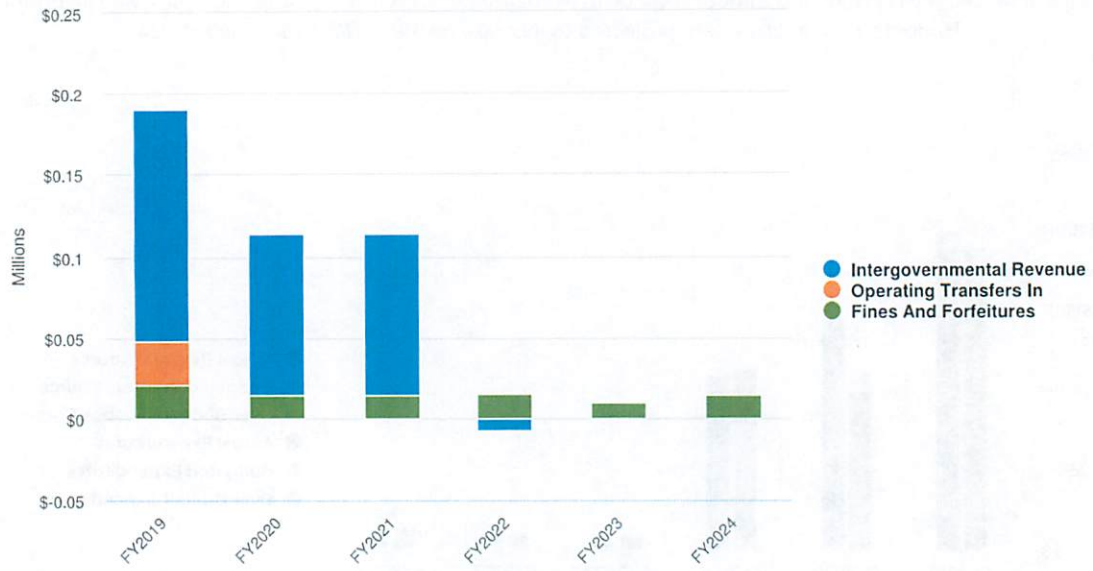
Summary

The City of Muskogee is projecting \$14K of revenue in FY2024, which represents a 40% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$10K in FY2024.



Revenues by Source

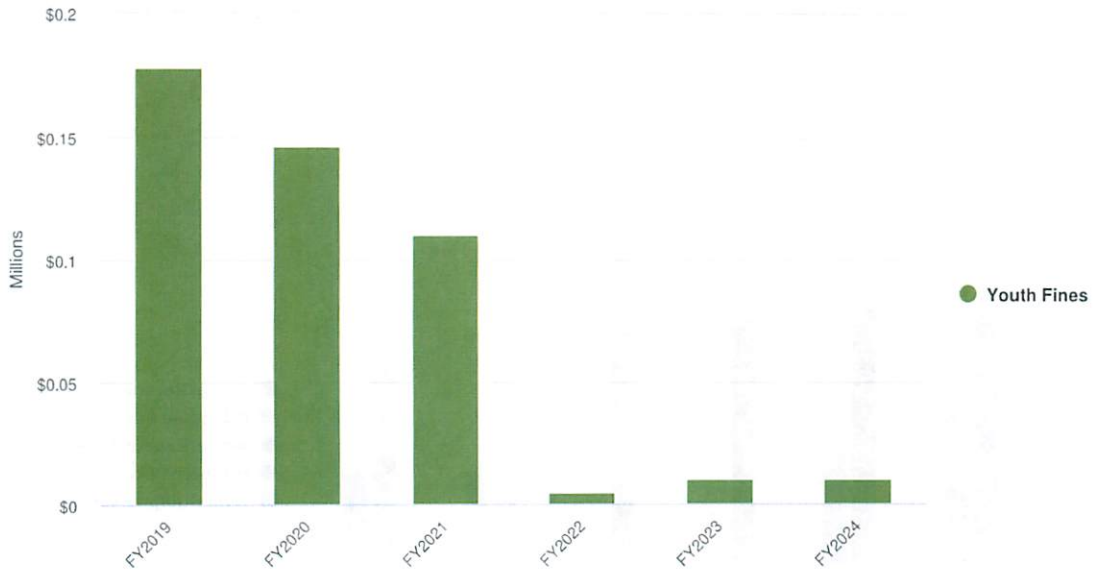
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	-\$7,107.54	\$0.00	\$0.00	\$0.00
Fines And Forfeitures	\$15,517.55	\$10,000.00	\$10,000.00	\$14,000.00
Total Revenue Source:	\$8,410.01	\$10,000.00	\$10,000.00	\$14,000.00

Expenditures by Fund

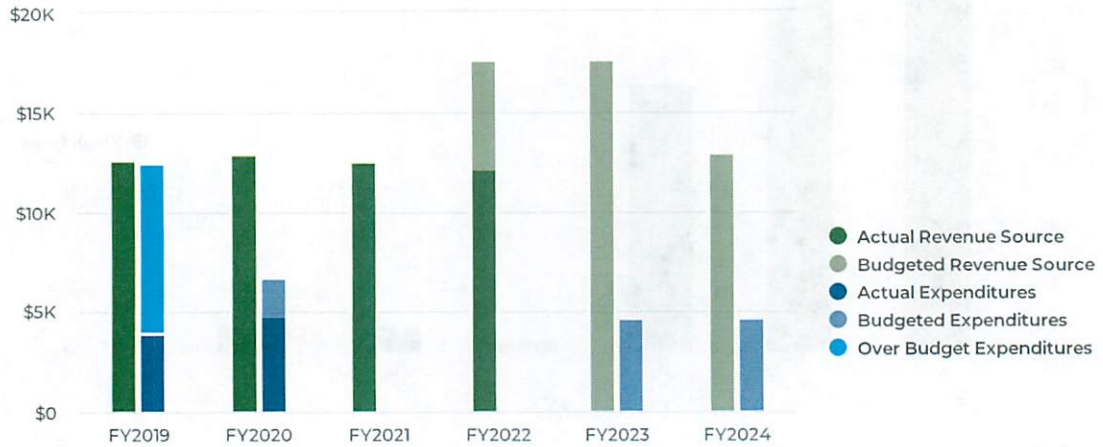
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Youth Fines	\$5,117.04	\$1,000.00	\$10,000.00	\$10,000.00
Total Youth Fines:	\$5,117.04	\$1,000.00	\$10,000.00	\$10,000.00

Summary

The City of Muskogee is projecting \$13K of revenue in FY2024, which represents a 26.1% decrease over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$50 to \$4.7K in FY2024.



Revenues by Source

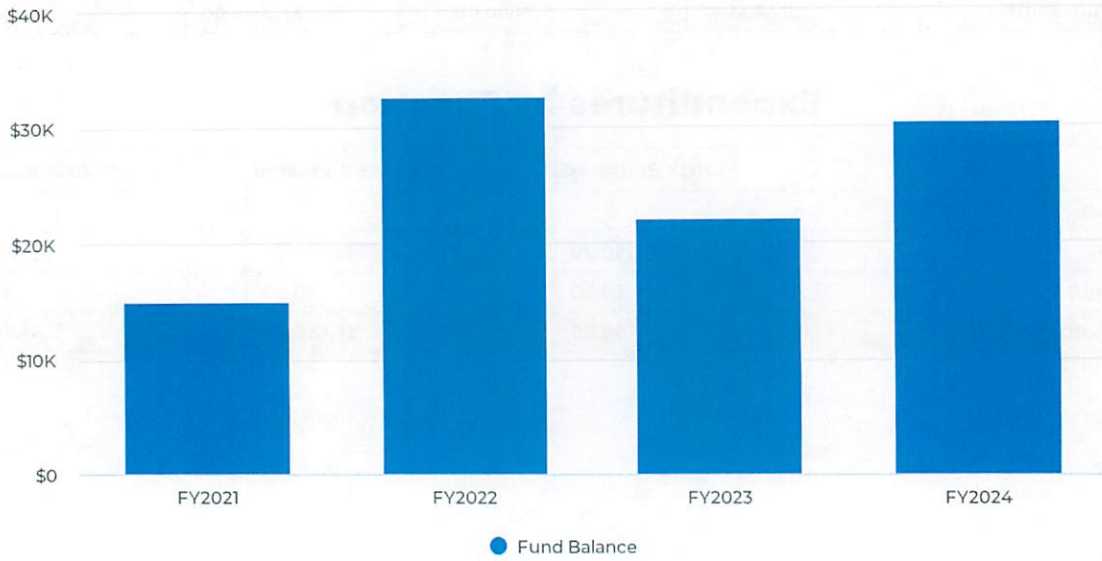
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Fines And Forfeitures	\$12,203.47	\$17,600.00	\$17,600.00	\$13,000.00
Total Revenue Source:	\$12,203.47	\$17,600.00	\$17,600.00	\$13,000.00

Expenditures by Function

Name	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expenditures			
City Clerk	\$0.00	\$4,650.00	\$4,650.00
City Attorney	\$0.00	\$0.00	\$50.00
Total Expenditures:	\$0.00	\$4,650.00	\$4,700.00

Fund Balance

Projections



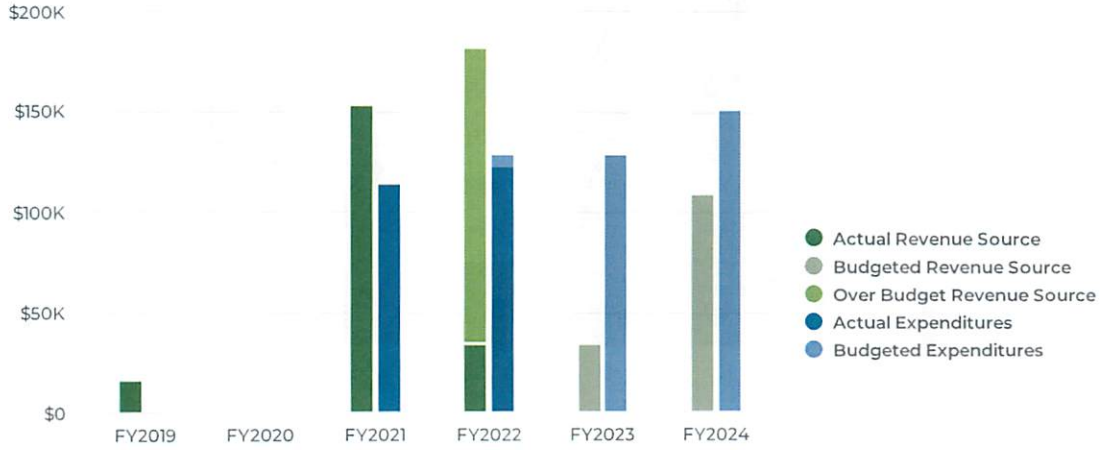


Police Equip Grants

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

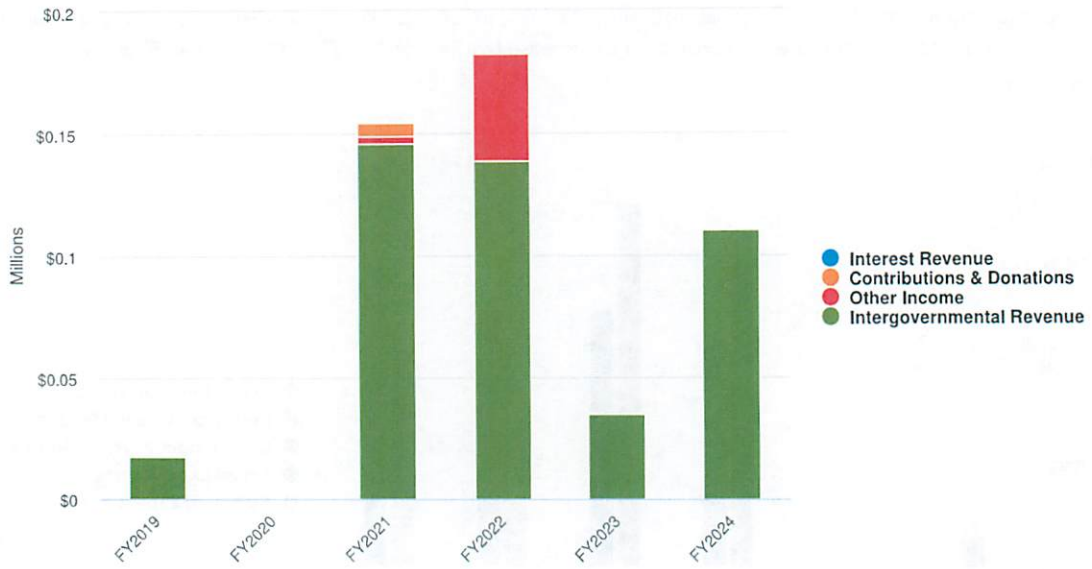
Summary

The City of Muskogee is projecting \$110K of revenue in FY2024, which represents a 214.3% increase over the prior year. Budgeted expenditures are projected to increase by 17.4% or \$22.47K to \$151.79K in FY2024.



Revenues by Source

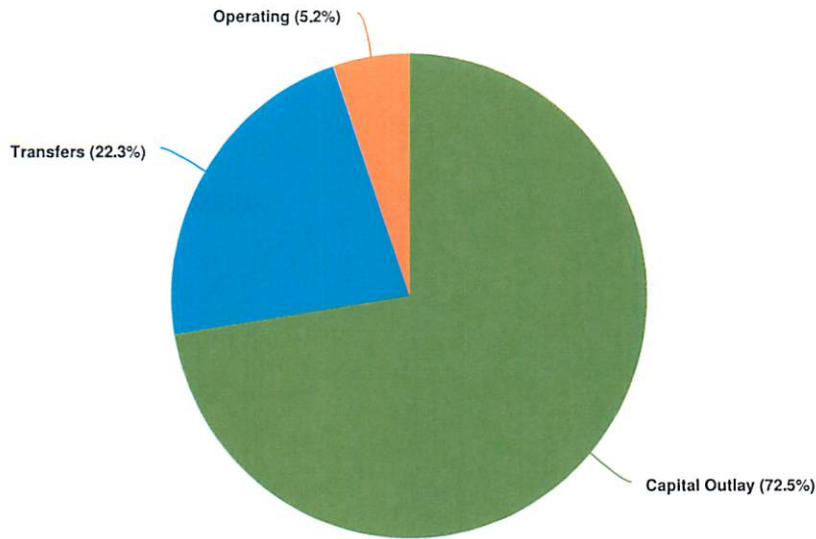
Budgeted and Historical 2024 Revenues by Source



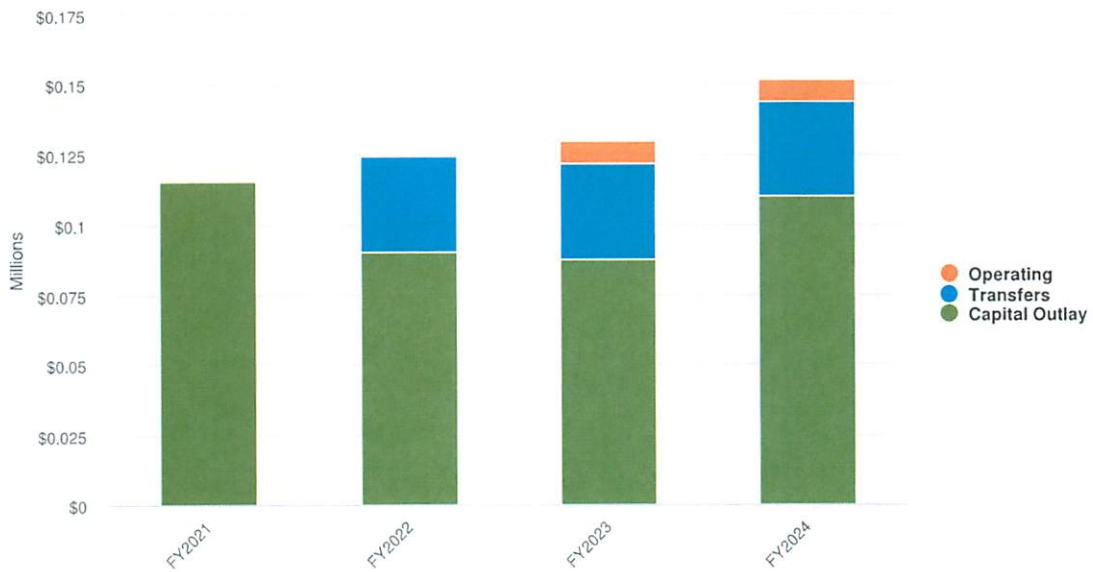
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$138,097.38	\$35,000.00	\$35,000.00	\$110,000.00
Interest Revenue	\$611.35	\$0.00	\$0.00	\$0.00
Other Income	\$44,593.64	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$183,302.37	\$35,000.00	\$35,000.00	\$110,000.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

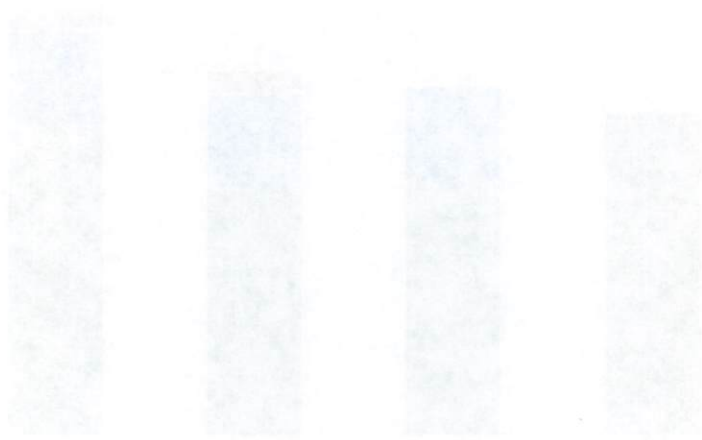


Budgeted and Historical Expenditures by Expense Type



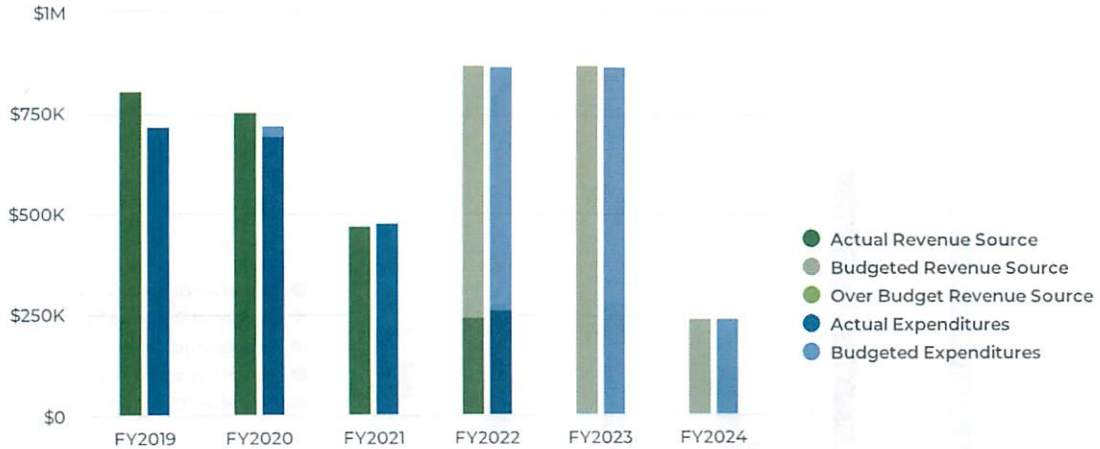
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$0.00	\$7,900.00	\$7,900.00	\$7,900.00
Capital Outlay	\$90,194.88	\$87,532.00	\$87,532.00	\$110,000.00
Transfers	\$33,874.00	\$33,891.00	\$33,891.00	\$33,891.00

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Expense Objects:	\$124,068.88	\$129,323.00	\$129,323.00	\$151,791.00



Summary

The City of Muskogee is projecting \$245K of revenue in FY2024, which represents a 72.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 72% or \$629.36K to \$245K in FY2024.



Revenue by Fund

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Sinking Fund	\$248,974.79	\$878,360.00	\$878,360.00	\$245,000.00
Total Sinking Fund:	\$248,974.79	\$878,360.00	\$878,360.00	\$245,000.00

Expenditures by Fund

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Sinking Fund	\$264,987.38	\$874,360.00	\$874,360.00	\$245,000.00
Total Sinking Fund:	\$264,987.38	\$874,360.00	\$874,360.00	\$245,000.00

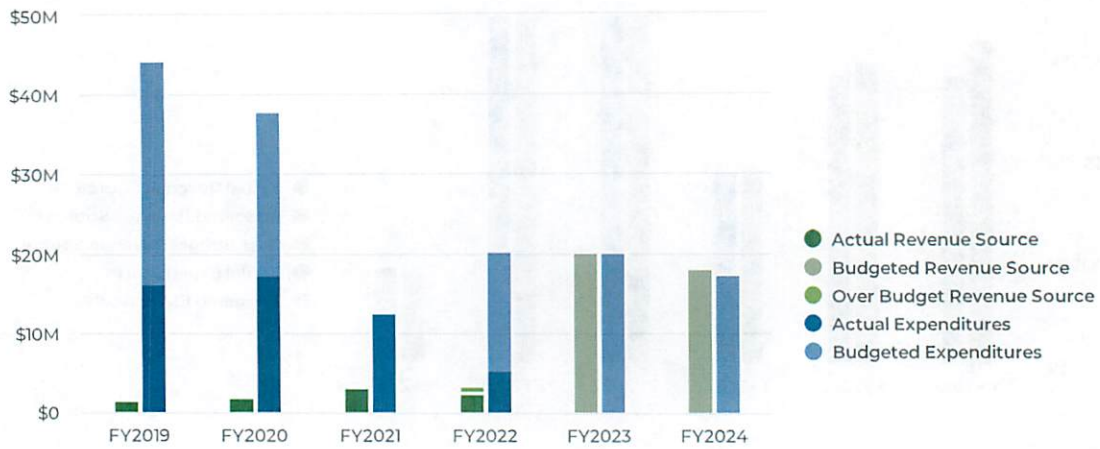


MMA Capital Projects

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.

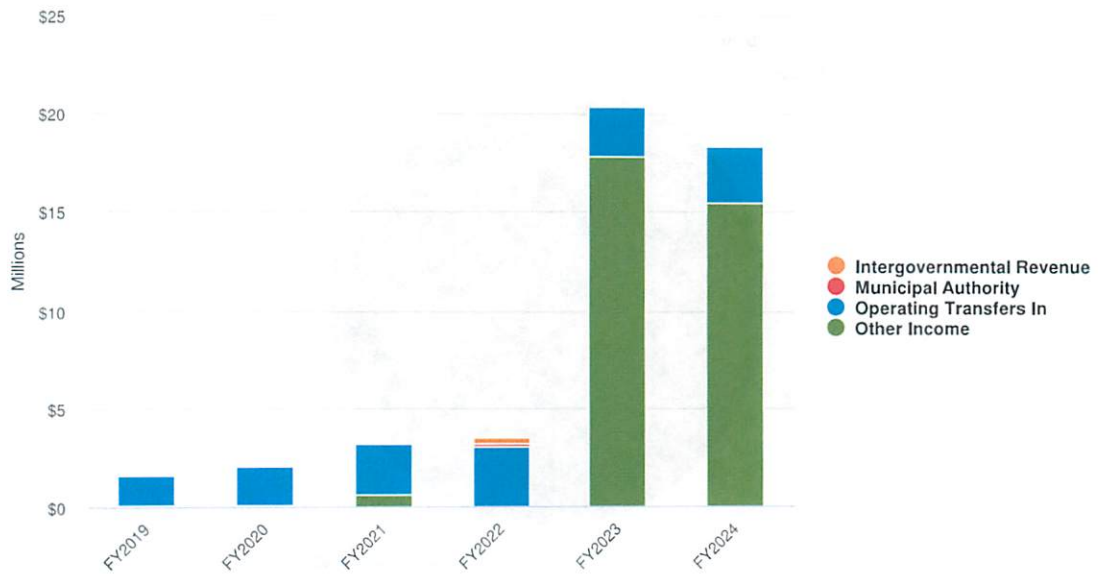
Summary

The City of Muskogee is projecting \$18.32M of revenue in FY2024, which represents a 10.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.4% or \$2.74M to \$17.68M in FY2024.



Revenues by Source

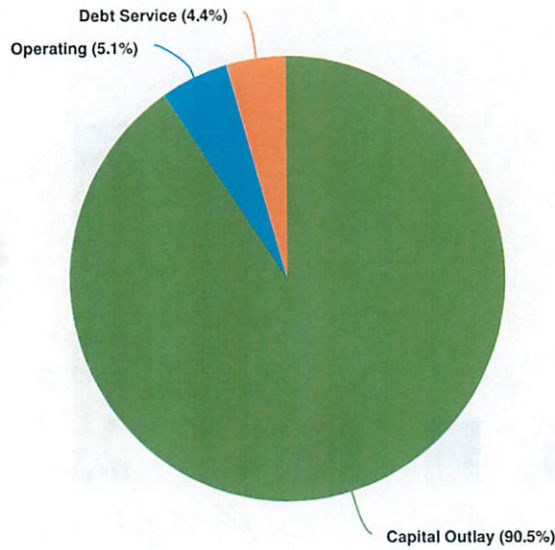
Budgeted and Historical 2024 Revenues by Source



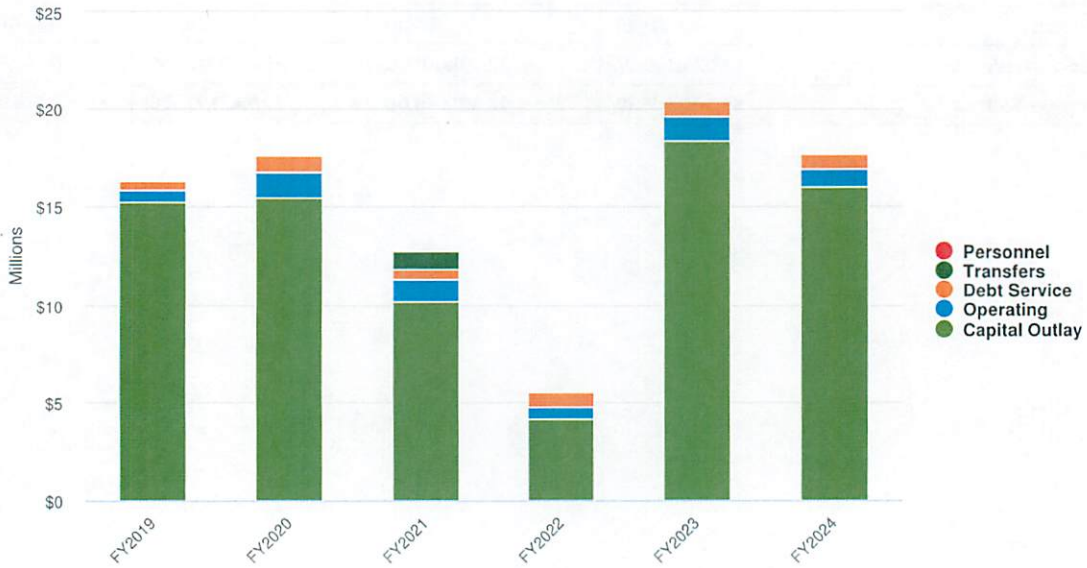
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenue	\$347,956.35	\$0.00	\$0.00	\$0.00
Municipal Authority	\$125,375.00	\$0.00	\$0.00	\$0.00
Other Income	\$3,303.25	\$0.00	\$17,820,716.00	\$15,460,000.00
Operating Transfers In	\$3,024,360.57	\$2,601,001.00	\$2,601,001.00	\$2,857,658.00
Total Revenue Source:	\$3,500,995.17	\$2,601,001.00	\$20,421,717.00	\$18,317,658.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$604,039.04	\$1,120,000.00	\$1,265,800.00	\$902,000.00
Capital Outlay	\$4,149,376.42	\$18,539,617.00	\$18,375,917.28	\$16,000,281.00
Debt Service	\$790,820.78	\$898,000.00	\$780,000.00	\$780,000.00

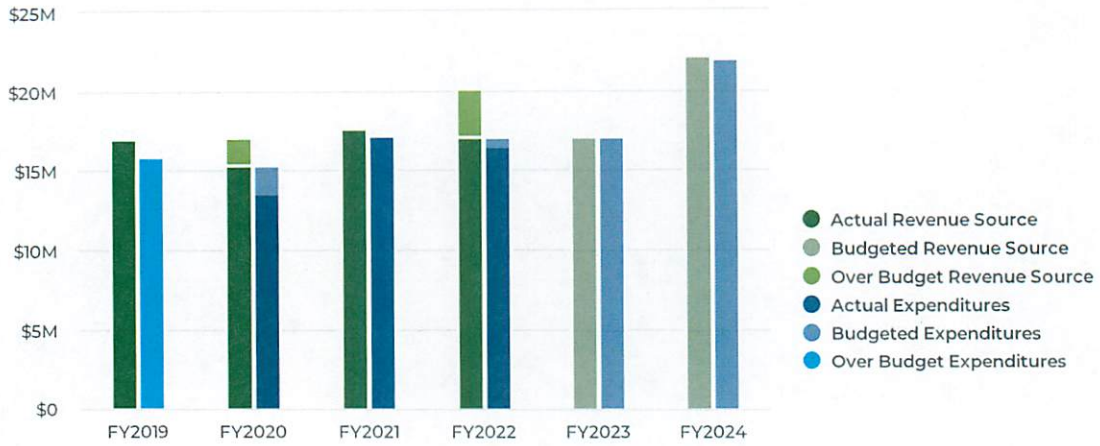
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Total Expense Objects:	\$5,544,236.24	\$20,557,617.00	\$20,421,717.28	\$17,682,281.00



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.

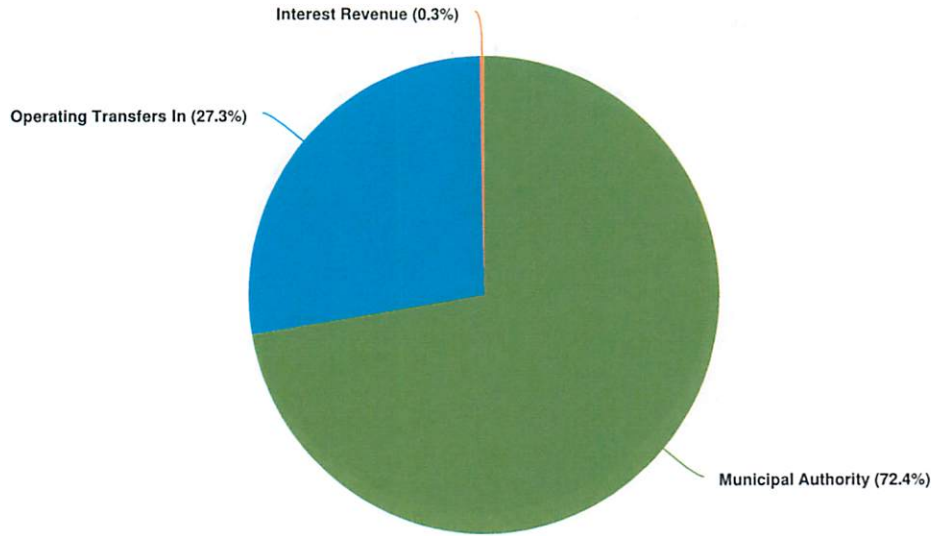
Summary

The City of Muskogee is projecting \$22.18M of revenue in FY2024, which represents a 29.5% increase over the prior year. Budgeted expenditures are projected to increase by 28.7% or \$4.91M to \$22.02M in FY2024.

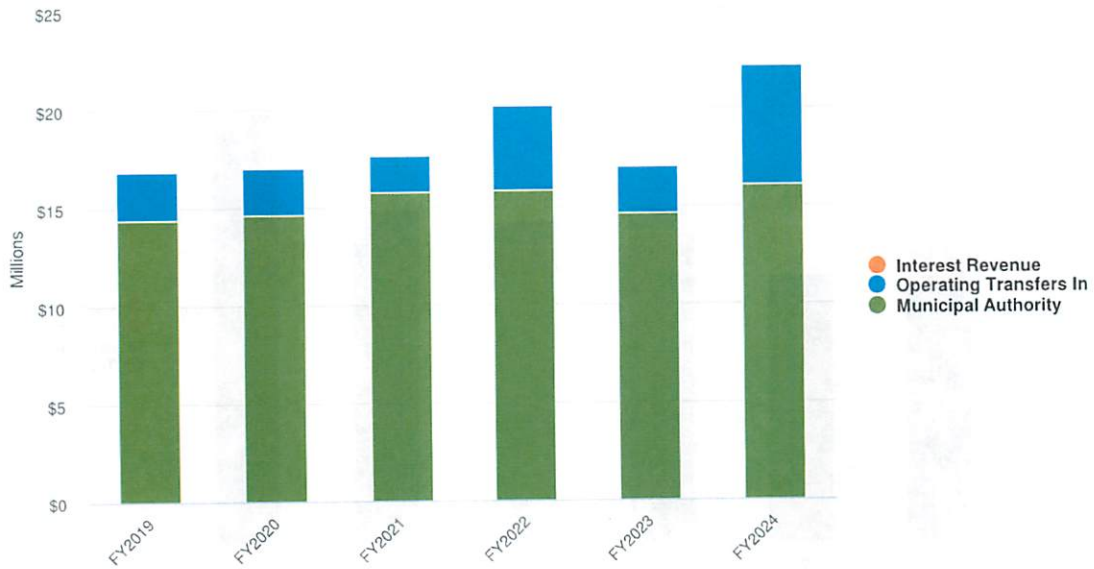


Revenues by Source

Projected 2024 Revenues by Source



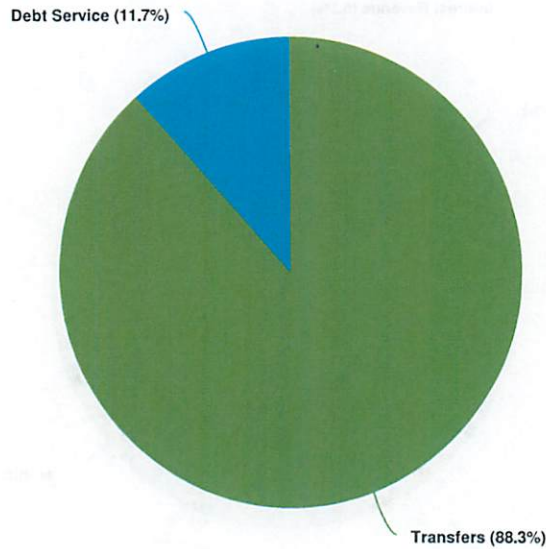
Budgeted and Historical 2024 Revenues by Source



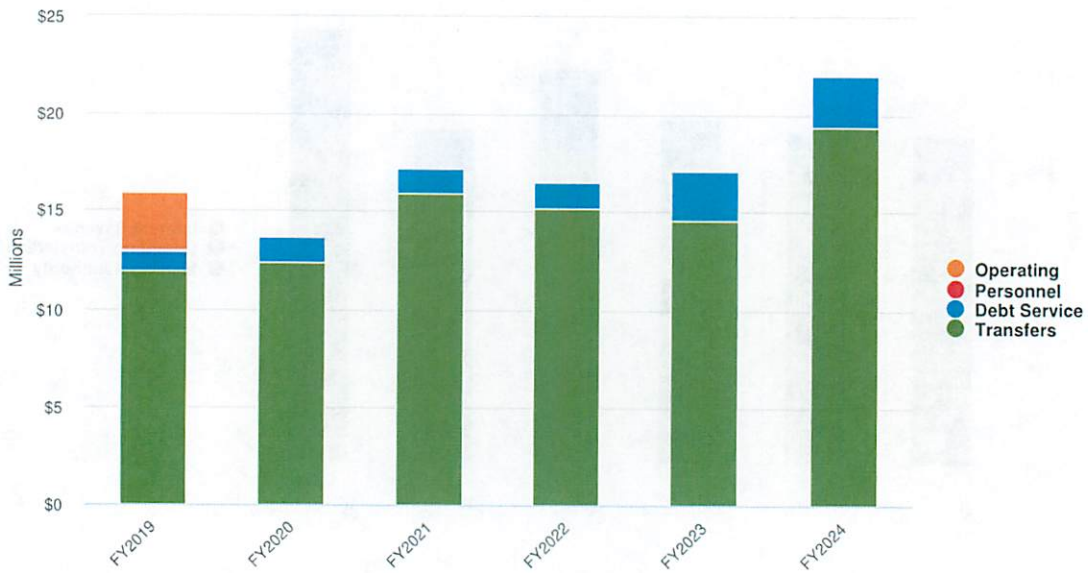
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Municipal Authority	\$15,849,459.73	\$14,622,223.00	\$14,622,223.00	\$16,065,132.00
Interest Revenue	\$27,017.40	\$63,100.00	\$63,100.00	\$63,100.00
Operating Transfers In	\$4,296,997.98	\$2,427,989.59	\$2,450,000.59	\$6,055,500.00
Total Revenue Source:	\$20,173,475.11	\$17,113,312.59	\$17,135,323.59	\$22,183,732.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



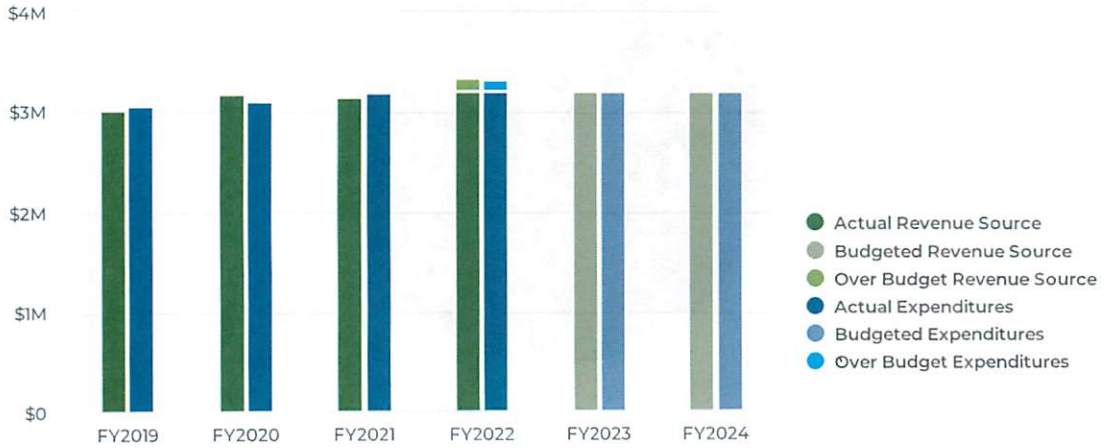
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Debt Service	\$1,375,857.62	\$2,572,921.00	\$2,572,921.00	\$2,572,921.00
Transfers	\$15,163,610.54	\$14,540,392.00	\$14,540,392.00	\$19,445,658.00
Total Expense Objects:	\$16,539,468.16	\$17,113,313.00	\$17,113,313.00	\$22,018,579.00

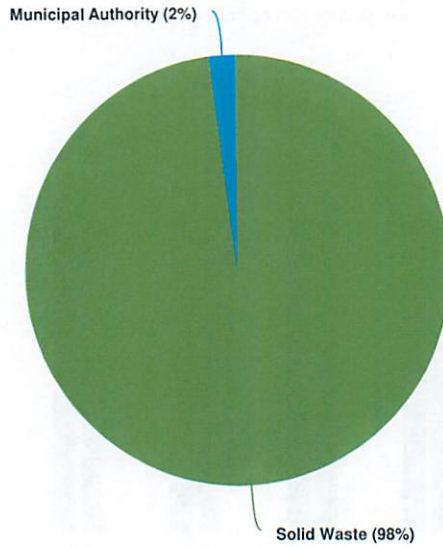
Summary

The City of Muskogee is projecting \$3.22M of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$3.22M in FY2024.

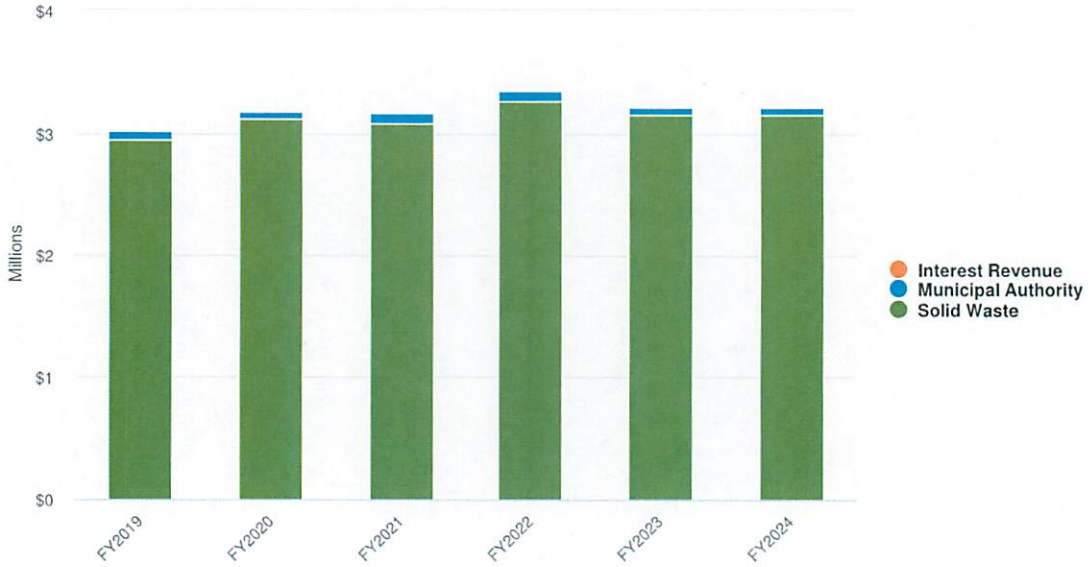


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Municipal Authority	\$84,015.48	\$65,000.00	\$65,000.00	\$65,000.00
Solid Waste	\$3,265,177.36	\$3,152,615.00	\$3,152,615.00	\$3,152,615.00
Interest Revenue	\$3,033.02	\$0.00	\$0.00	\$0.00
Total Revenue Source:	\$3,352,225.86	\$3,217,615.00	\$3,217,615.00	\$3,217,615.00

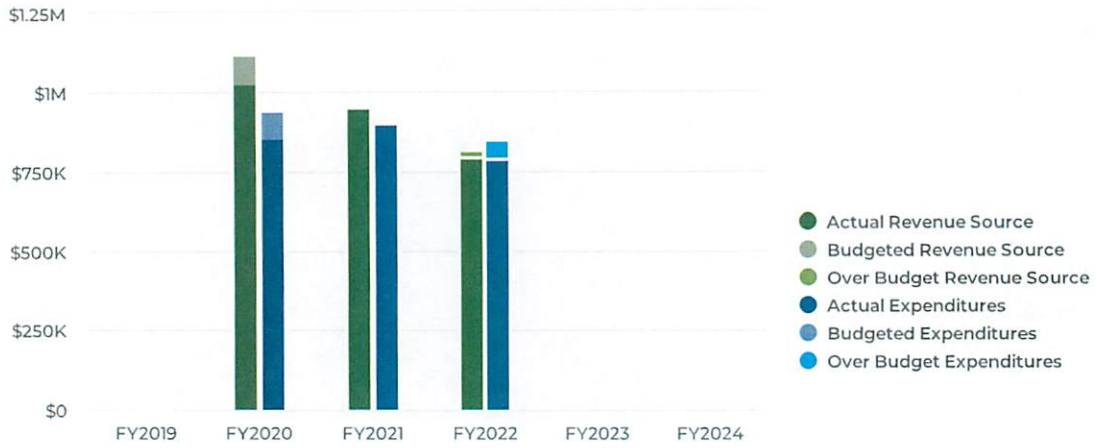
Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Transfers	\$3,330,168.36	\$3,217,615.00	\$3,217,615.00	\$3,217,615.00
Total Expense Objects:	\$3,330,168.36	\$3,217,615.00	\$3,217,615.00	\$3,217,615.00



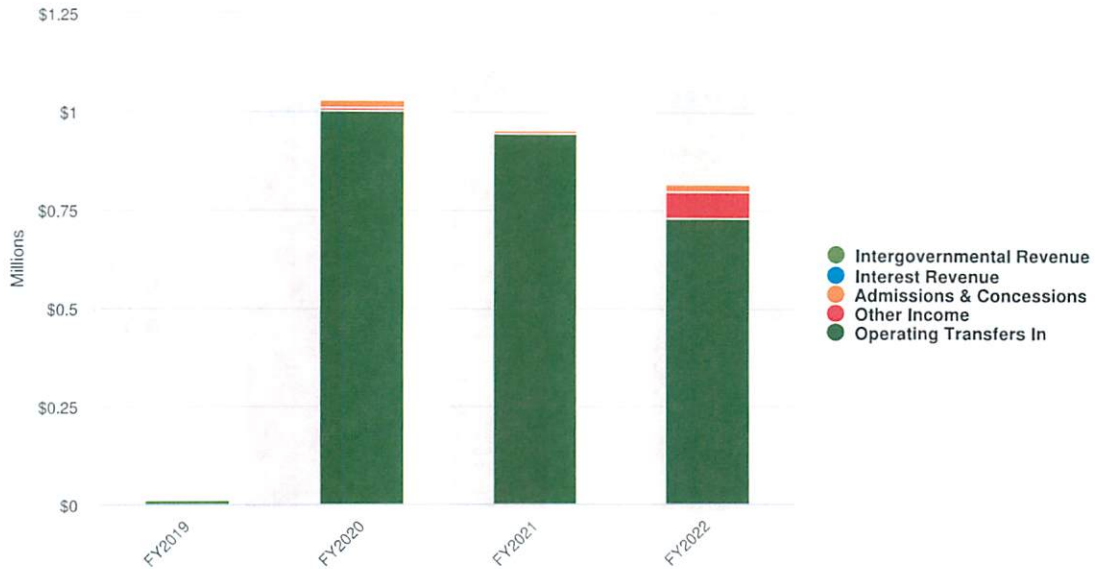
Summary

The City of Muskogee is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues by Source

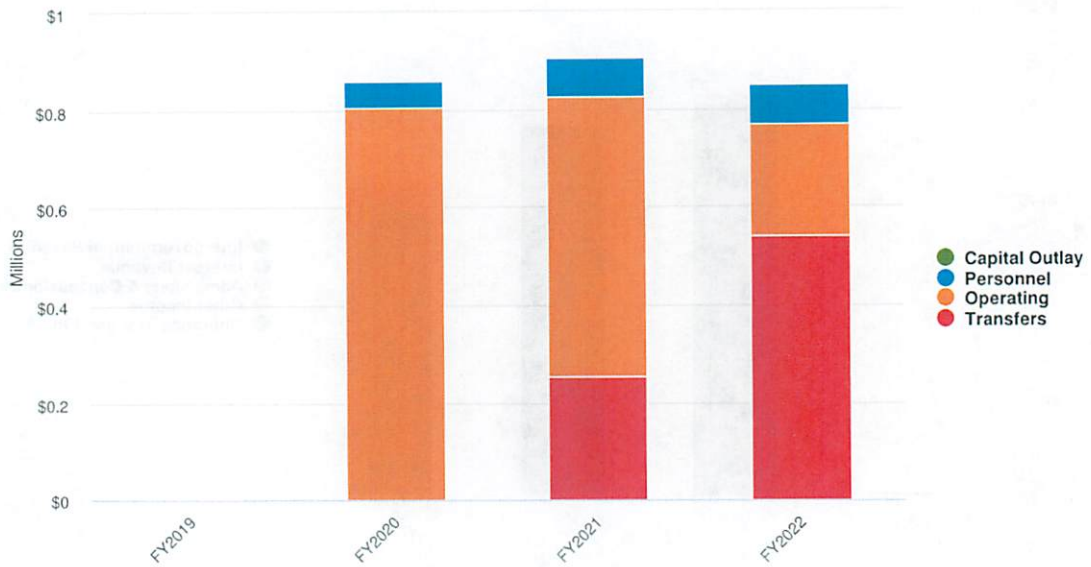
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Admissions & Concessions	\$18,446.15	\$50,000.00	\$0.00	\$0.00
Interest Revenue	\$106.54	\$0.00	\$0.00	\$0.00
Other Income	\$67,920.81	\$25.00	\$0.00	\$0.00
Operating Transfers In	\$734,500.00	\$744,190.00	\$0.00	\$0.00
Total Revenue Source:	\$820,973.50	\$794,215.00	\$0.00	\$0.00

Expenditures by Expense Type

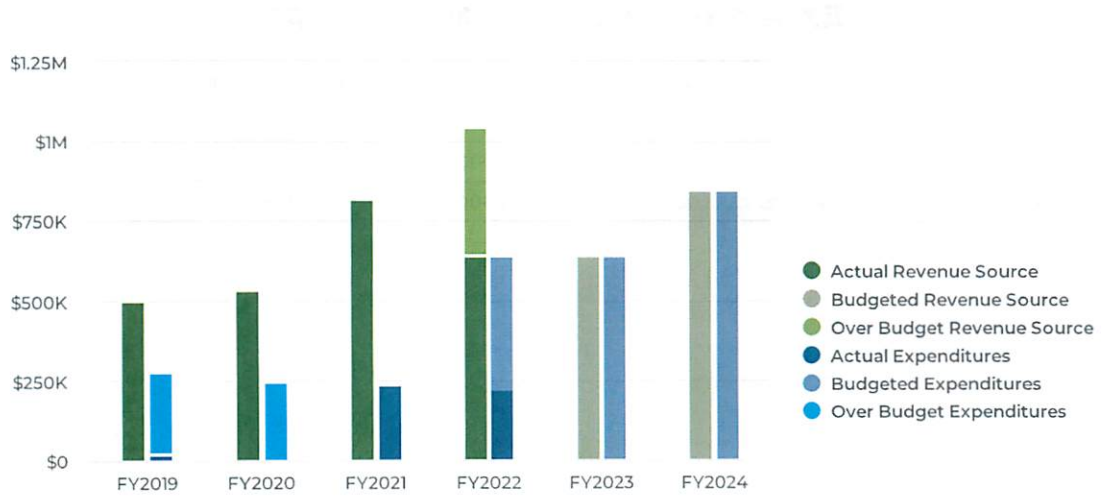
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Personnel	\$80,974.56	\$69,690.00	\$0.00	\$0.00
Operating	\$228,065.45	\$203,338.00	\$0.00	\$0.00
Transfers	\$541,533.82	\$516,500.00	\$0.00	\$0.00
Total Expense Objects:	\$850,573.83	\$789,528.00	\$0.00	\$0.00

Summary

The City of Muskogee is projecting \$845.1K of revenue in FY2024, which represents a 31% increase over the prior year. Budgeted expenditures are projected to increase by 31% or \$200K to \$845K in FY2024.



Revenues by Source

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Taxes	\$1,048,037.75	\$645,000.00	\$645,000.00	\$845,000.00
Interest Revenue	\$173.19	\$100.00	\$100.00	\$100.00
Total Revenue Source:	\$1,048,210.94	\$645,100.00	\$645,100.00	\$845,100.00

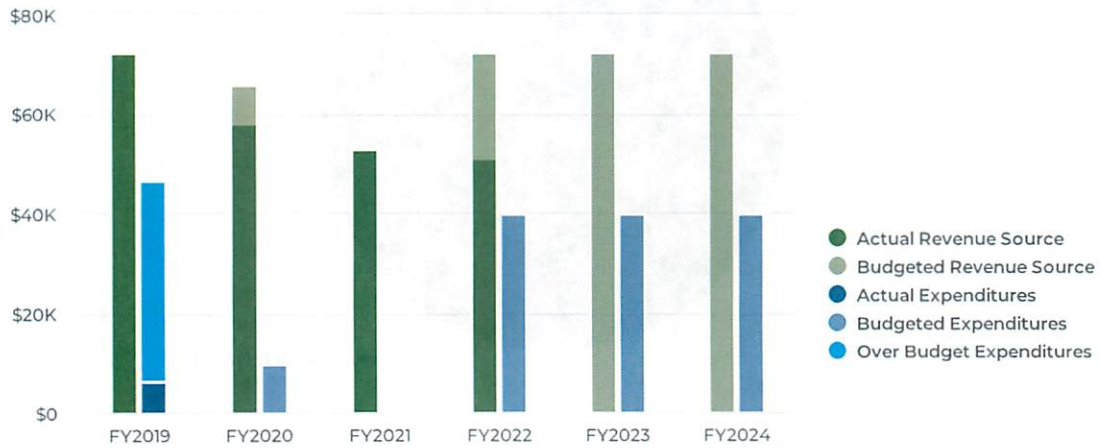
Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Debt Service	\$227,356.00	\$645,000.00	\$645,000.00	\$845,000.00
Total Expense Objects:	\$227,356.00	\$645,000.00	\$645,000.00	\$845,000.00

The MPA owns and maintains several parking lots within the City. Some spaces are rented on a monthly basis and the remainder are provided for public parking.

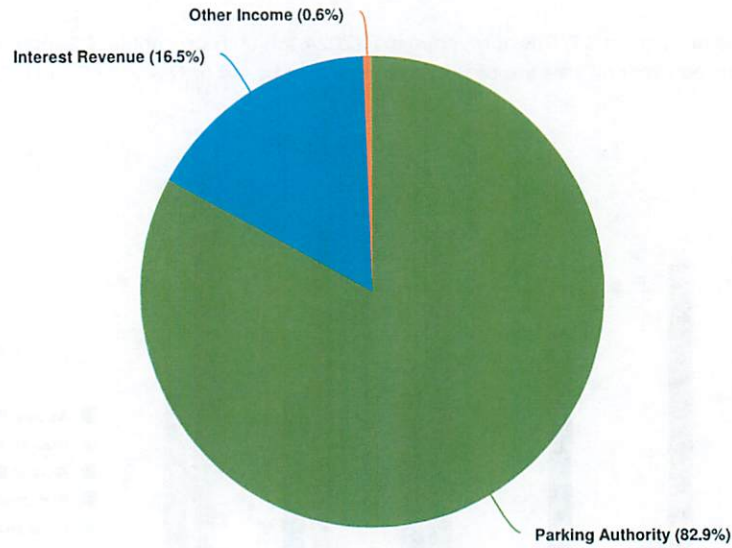
Summary

The City of Muskogee is projecting \$72.71K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$40K in FY2024.

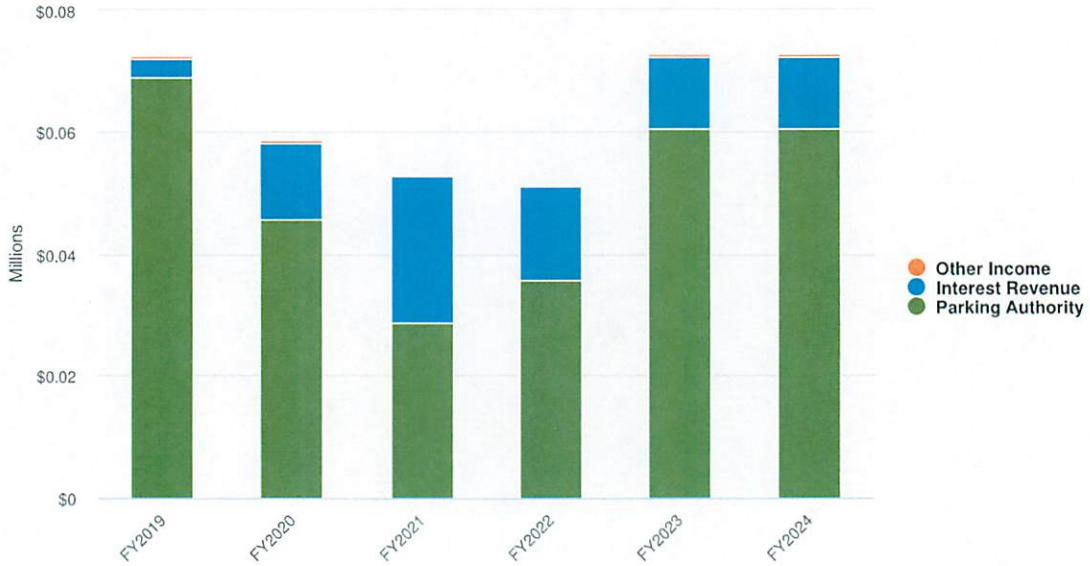


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Parking Authority	\$35,772.39	\$60,311.00	\$60,311.00	\$60,311.00
Interest Revenue	\$15,127.31	\$12,000.00	\$12,000.00	\$12,000.00
Other Income	\$400.00	\$400.00	\$400.00	\$400.00
Total Revenue Source:	\$51,299.70	\$72,711.00	\$72,711.00	\$72,711.00

Expenditures by Expense Type

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Operating	\$30.66	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
Total Expense Objects:	\$30.66	\$40,000.00	\$40,000.00	\$40,000.00

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.

AFFIDAVIT OF PUBLICATION

County of Muskogee, State of Oklahoma

The Muskogee Phoenix
214 Wall St
Muskogee, Ok, 74402
918-684-2858

CASE:

Budget Summary

I, **Kristina Hight**, of lawful age, being duly sworn upon oath, deposes and says that I am the Classified Advisor of The Muskogee Phoenix, a daily/weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106, as amended to date, for the City of Muskogee, for the County of Muskogee, in the State of Oklahoma. The attachment hereto contains a true and correct copy of what was published in the regular edition of said newspaper, and not in a supplement, in consecutive issues on the following dates:

PUBLICATIONS:

May 3, 2023

Kristina Hight

Kristina Hight

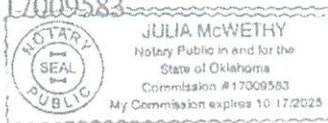
Signed and sworn to before me
on this 3 day of May, 2023.

Julia McWethy

Julia McWethy, Notary Public

My Commission expires: 10-17-2025
Commission # 17009583

(SEAL)



Acct: *127*
Fee: \$ *246.20*

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State Auditor
and Inspector