

FILED

SEP 18 2023

STATE AUDITOR & INSPECTOR

STATE OF OKLAHOMA
MUSKOGEE COUNTY
FILED OR RECORDED

2023 SEP 12 AM 11:43

POLLY IRVING
COUNTY CLERK

CITY OF MUSKOGEE, OKLAHOMA

TAX INCREMENT AND SINKING SCHEDULES

JUNE 30, 2023

AND

ESTIMATE OF NEEDS

FOR

FISCAL YEAR ENDING

JUNE 30, 2024



Muskogee

INDEX

	PAGE
COVER PAGE	1
INDEX	2
FORM SF-1 BALANCE SHEET AND ESTIMATE OF NEEDS	3
FORM SF-2 STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES	4
FORM SF-3 DETAILED STATUS OF BOND AND COUPON INDEBTEDNESS	5
FORM SF-4 STATEMENT OF INVESTMENTS	6,7
FORM SF-5 JUDGEMENT INDEBTEDNESS	8 - 10
FORM SF-6 STATEMENT OF UNEXPENDED BOND PROCEEDS	11
FORM SF-7 COUNTY EXCISE BOARD'S APROPRIATION OF INCOME AND REVENUES, 2022-2023 ESTIMATE OF NEEDS	12
FORM SF-8 CERTIFICATION OF THE EXCISE BOARD	13

CITY OF MUSKOGEE
BALANCE SHEET AND ESTIMATE OF NEEDS
June 30, 2023

Line No.	Assets	Sinking Fund		Tax Increment Financing	
		Detail	Extension	Detail	Extension
1	Cash Balance (Form SF-2, Line 21)	\$ 45,766.42		\$ -	
2	Investments (Form SF-4 , Col. 6)	\$0.00		\$0.00	
3					
4					
5					
6	Total Assets		\$45,766.42		\$ -
	Liabilities				
7	Matured bonds outstanding (Form SF-3,Col.19)	0			\$
8	Accrual on unmatured bonds(Form SF-3,Col.18)	0		\$ -	
9	Accrual on final coupons(Form SF-3,Col.27)	0			
10	Unpaid interest coupons accrued-Matured				
11	Fiscal agency commission on above				
12	Judgments and interest levied				
13	Unpaid interest coupons accrued-Unmatured			\$ -	
14					
15					
16	Total Liabilities		\$0.00		\$ -
17	Excess of Assets over Liabilities(SF-7,Line2)		\$45,766.42		\$ -
	Estimate of Needs - Next Year				
18	Interest required on bonds(Form SF-3,Col.29)	0		\$ -	
19	Accrual on bonds(Form SF-3,Col.12)	0		\$ -	
20	Accrual on judgments(Form SF-5,Line 12A)	\$361,650.39			
21	Interest accruals on judgments(Form SF-5,Line 12B)	\$38,507.31			
22	Commissions - Fiscal agencies				
23					
24					
25	Total - - - - - Fund Provision (To SF-7,Line 1)	\$ 400,157.70		\$ -	

CITY OF MUSKOGEE
STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCES
For the Fiscal Year Ended June 30, 2023

Line No.		Sinking Fund		Tax Increment Financing	
		Detail	Extension	Detail	Extension
1	Cash balance - Beginning of year, July 1, 2022	\$ 72,934.98		\$ -	
2	Investments liquidated during year(Form SF-4,Col.3)	\$ -		\$ -	
	Total Cash and Investments Liquidated		\$ 72,934.98		\$ -
Receipts and Apportionments					
3	Current year ad valorem tax	\$250,872.48		\$ -	
4	Prior year's ad valorem tax	\$ -		\$ -	
5	Resale property distribution				
6	Interest Earned	\$ 11,608.77		\$ -	
7					
8					
9	Total receipts and apportionments		\$ 262,481.25		\$ -
10	Balance		\$ 335,416.23		\$ -
Disbursements					
11	Interest coupons paid(Form SF-3, Col.33)			\$ -	
12	Bonds paid (Form SF-3, Col.16)			\$ -	
13	Commission paid fiscal agency				
14	Judgments paid	\$261,178.40			
15	Interest paid on judgments	\$ 28,471.41			
16	Investments purchased Form SF-4, Col.2)	\$ -		\$0.00	
17	Urban Renewal				
18					
19					
20	Total disbursements		\$ 289,649.81		\$ -
21	Cash balance - End of Year		\$ 45,766.42		\$ -
			To Form SF-1 Line 1		To Form SF-1 Line 1

CITY OF MUSKOGEE
II. TAX INCREMENT SCHEDULE

EXHIBIT SF-3 DETAILED STATUS OF BOND AND COUPON INDEBTEDNESS AS OF JUNE 30, 2015 AND ACCRUALS THEREON

1	2	3	4	5	6	7	8	10	11	12	13
HOW & WHEN BOND MATURED UNIFORM - FINAL - OTHERWISE											
PURPOSE OF BOND ISSUE	DATE OF ISSUE	DATE OF SALE BY DELIVERY	DATE MATURING BEGINS	AMOUNT EACH UNIFORM MATURITY	DATE OF FINAL MATURITY	AMOUNT OF FINAL MATURITY	AMOUNT OF ORIGINAL ISSUE	BOND ISSUES ACCRUING BY TAX LEVY	YEARS TO RUN	NORMAL ANNUAL ACCRUAL	TAX YEARS RUN
SEVERS	8/18/1987	8/26/1987	8/31/1988	\$14,666.67	8/31/2017	REMAINING BALANCE	\$220,000.00	\$220,000.00	0	\$0.00	28

CITY OF MUSKOGEE
II. TAX INCREMENT SCHEDULE

EXHIBIT SF-3 DETAILED STATUS OF BOND AND COUPON INDEBTEDNESS AS OF JUNE 30, 2015 AND ACCRUALS THEREON

14	15	16	17	18	20	21	22	29	33	
BASIS OF ACCRUALS CONTEMPLATED ON NET COLLECTIONS OR BETER IN ANTICIPATION DEDUCTIONS FROM TOTAL ACCRUALS										
COUPON COMPUTATION										
PURPOSE OF BOND ISSUE	ACCRUAL LIABILITY TO DATE	BONDS PAID PRIOR TO 6/30/2002	BONDS PAID DURING 2014-2015	MATURED BONDS UNPAID	BALANCE OF ACCRUAL LIABILITY	TOTAL BONDS OUTSTANDING UNMATURED	FIRST/NEXT COUPON DUE MO/DAY/YR	% INTEREST	TOTAL INTEREST TO LEVY FOR COUPONS PAID 2015-2016	TOTAL INTEREST TO LEVY FOR COUPONS PAID 2015-2016
SEVERS	124731.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1/0/1900	7% TO 14%	\$0.00	\$0.00
			TO SF-2 LINE 12		TO SF-1 LINE 8				TO SF-1 LINE 18	TO SF-2 LINE 11

SINKING FUND
STATEMENTS OF INVESTMENTS
For the Fiscal Year Ended June 30, 2023

Form SF-4

Page 6 of 13

Line No.	Investments on Hand Beginning of Year (1)	Purchases (2)	Liquidation of Investments		Barred by Court Order (5)	Investments on Hand End of Year (6)
			Collection (3)	Amount of Premium Paid (4)		
1	Municipal Bonds					
2	U.S. Bonds and Certificates					
3	Warrants 19					
4	Warrants 19					
5	Warrants 19					
6	Certificates of Deposit	0.00	-	-		-
7						
8						
9	Judgements					
10	Total	\$0.00	-	-		-
		To Form SF-2, Line 16	To Form SF-2, Line 2			To Form SF-1, Line 2

JUDGMENT INDEBTEDNESS, NOT AFFECTING HOMESTEADS DURING 2023-2024
(If there be any Judgements Affecting All Properties, Schedule Separately and Plainly Indicate)

EXHIBIT "J-1"

2023-2024

EXHIBIT "J-1"

(If there be any Judgements Affecting All Properties, Schedule Separately and Plainly Indicate)

1 In Favor Of	2 By Whom Owned	3 Purpose of Judgement	4 Case Number	5 Name of Court	6 Date of Judgement	7 Principal Amount of Judgement	8 Tax Levs Made	9 Prin Amount Provided for 2021-2022	10 Prin Amount Provided for 2023	11 Principal Amount Net 2023		12A Amount for 2023-2024		12B Interest
										Principal	Interest	Principal	Interest	
JESSE MORGAN	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$5,245.56	1	\$0.00	\$1,748.52	\$3,497.04	1,748.52	\$183.59		
JOHN TIPTON	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$31,548.78	1	\$0.00	\$10,516.26	\$21,032.52	10,516.26	\$1,104.21		
JUSTON WADOUR	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$10,751.85	1	\$0.00	\$3,583.95	\$7,167.90	3,583.95	\$376.31		
KEITH TITTSWORTH	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$3,494.40	1	\$0.00	\$1,164.80	\$2,329.60	1,164.80	\$122.30		
KENNETH WOODWORTH	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$23,373.31	1	\$0.00	\$7,791.10	\$15,582.21	7,791.10	\$818.07		
KENNETH YATES	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$2,346.96	1	\$0.00	\$782.32	\$1,564.64	782.32	\$82.14		
KENT PARKER	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$566.83	1	\$0.00	\$188.94	\$377.89	188.94	\$19.84		
KRIS BROOKS	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$10,267.50	1	\$0.00	\$3,422.50	\$6,845.00	3,422.50	\$359.36		
LELAND FULKERSON	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$748.68	1	\$0.00	\$249.56	\$499.12	249.56	\$26.20		
LISA SCHORNICK	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$13,666.30	1	\$0.00	\$4,555.43	\$9,110.87	4,555.43	\$478.32		
MARK BLACKWELL	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$3,000.00	1	\$0.00	\$1,000.00	\$2,000.00	1,000.00	\$105.00		
MATTHEW PITMAN	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$4,217.28	1	\$0.00	\$1,405.76	\$2,811.52	1,405.76	\$147.60		
MIKE HALEY	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$5,541.18	1	\$0.00	\$1,847.06	\$3,694.12	1,847.06	\$193.94		
MORRIS BAXTER	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$4,714.64	1	\$0.00	\$1,571.55	\$3,143.09	1,571.55	\$165.01		
NATHAN PIERCE	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$5,701.54	1	\$0.00	\$1,900.51	\$3,801.03	1,900.51	\$199.55		
PHILIP FLANARY	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$1,097.26	1	\$0.00	\$365.75	\$731.51	365.75	\$38.40		
RONNIE BIRD	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$10,826.40	1	\$0.00	\$3,608.80	\$7,217.60	3,608.80	\$378.92		
SHAWN BLAIR	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$1,034.20	1	\$0.00	\$344.73	\$689.47	344.73	\$36.20		
STEVE BEAUVAIS	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$10,357.20	1	\$0.00	\$3,452.40	\$6,904.80	3,452.40	\$362.50		
TERESA ACREE	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$656.32	1	\$0.00	\$218.77	\$437.55	218.77	\$22.97		
TRAVIS BABLEY	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/22	\$2,000.00	1	\$0.00	\$666.67	\$1,333.33	666.67	\$70.00		
BRANDON CURRENT	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$3,524.08	0	\$0.00	\$0.00	\$3,524.08	1,174.69	\$154.09		
BRANDON PAGE	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$22,000.00	0	\$0.00	\$0.00	\$22,000.00	7,333.33	\$961.97		
BRENDA REGAN	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$10,275.00	0	\$0.00	\$0.00	\$10,275.00	3,425.00	\$449.28		
BRYAN FULLER	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$13,153.90	0	\$0.00	\$0.00	\$13,153.90	4,384.63	\$575.17		
CERK MARTIN	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$26,461.35	0	\$0.00	\$0.00	\$26,461.35	8,820.45	\$1,157.05		
CODY THURMAN	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$23,118.75	0	\$0.00	\$0.00	\$23,118.75	7,706.25	\$1,010.89		
DAVID ALEXANDER	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$6,336.00	0	\$0.00	\$0.00	\$6,336.00	2,112.00	\$277.05		
DUSTIN WISDOM	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$5,940.00	0	\$0.00	\$0.00	\$5,940.00	1,980.00	\$259.73		
ERIC MCJUNKINS	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$955.36	0	\$0.00	\$0.00	\$955.36	318.45	\$41.77		
GREG BEAVER	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$6,762.91	0	\$0.00	\$0.00	\$6,762.91	2,254.30	\$295.72		
HARRY SHOUPPE	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$432.10	0	\$0.00	\$0.00	\$432.10	144.03	\$18.89		
HELEN HULL	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$624.40	0	\$0.00	\$0.00	\$624.40	208.13	\$27.30		
JACOB SCHILLER	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$20,160.00	0	\$0.00	\$0.00	\$20,160.00	6,720.00	\$881.52		
JIMMY THOMASON	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$4,248.44	0	\$0.00	\$0.00	\$4,248.44	1,416.15	\$185.77		
KENT PARKER	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$11,903.47	0	\$0.00	\$0.00	\$11,903.47	3,967.82	\$520.49		
KEVIN ETCHESON	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$18,314.10	0	\$0.00	\$0.00	\$18,314.10	6,104.70	\$800.80		
LARRY FENNEL	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$12,564.33	0	\$0.00	\$0.00	\$12,564.33	4,188.11	\$549.39		
NOAH EVANS	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$26,252.63	0	\$0.00	\$0.00	\$26,252.63	8,750.88	\$1,147.92		
PATRICK WELDON	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$10,172.25	0	\$0.00	\$0.00	\$10,172.25	3,390.75	\$444.79		
RICHARD ELLISON	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$4,742.86	0	\$0.00	\$0.00	\$4,742.86	1,580.95	\$207.39		
SHYLAH PASHKA	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$5,860.00	0	\$0.00	\$0.00	\$5,860.00	1,953.33	\$256.23		
TERESA ACREE	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$746.22	0	\$0.00	\$0.00	\$746.22	248.74	\$32.63		
TREY CHAPLIN	SETTLEMENT	SETTLEMENT		SETTLEMENT	06/30/23	\$731.90	0	\$0.00	\$0.00	\$731.90	243.97	\$32.00		
METER DEPOSIT TOTAL.						\$1,018,815.25		\$233,474.16	\$261,178.40	\$539,273.36	\$287,912.63	\$28,834.53		
PARKING AUTHORITY														
PAUL SIMMONS	PARKING	SETTLEMENT			12/22/2022	\$4,999.00	0	\$0.00	\$0.00	\$4,999.00	1,666.33	\$218.59		
CHASITY HASH	PARKING	SETTLEMENT			1/26/2023	\$2,508.75	0	\$0.00	\$0.00	\$2,508.75	836.25	\$109.70		
KEN IDENSHAW	PARKING	SETTLEMENT			4/7/2023	\$69.99	0	\$0.00	\$0.00	\$69.99	23.33	\$3.06		
CAROLYN GREEN	PARKING	SETTLEMENT			11/4/2022	\$13,635.54	0	\$0.00	\$0.00	\$13,635.54	4,545.18	\$596.23		
LOIS IVEY	PARKING	SETTLEMENT			10/25/2022	\$70,000.00	0	\$0.00	\$0.00	\$70,000.00	23,333.33	\$3,060.82		
ROSCOE BEASLEY	PARKING	SETTLEMENT			5/11/2023	\$4,999.99	0	\$0.00	\$0.00	\$4,999.99	1,666.66	\$218.63		

EXHIBIT "J-1"

JUDGMENT INDEBTEDNESS, NOT AFFECTING HOMESTEADS DURING 2023-2024
 (If there be any Judgements Affecting All Properties, Schedule Separately and Plainly Indicate)

Page 8 of 13
 FORM SF-5

EXHIBIT "J-1"

2023-2024
 (If there be any Judgements Affecting All Properties, Schedule Separately and Plainly Indicate)

Page 10 of 13
 FORM SF-5

1 In Favor Of	2 By Whom Owned	3 Purpose of Judgement	4 Case Number	5 Name of Court	6 Date of Judgement	7 Principal Amount of Judgement	8 Tax Levys Made	9 Prin Amount Provided for 2021-2022	10 Prin Amount Provided for 2023	11 Principal Amount Not 2023	12 Amount for 2023-2024	
											12A Principal	12B Interest
PARKING AUTHORITY TOTAL						\$96,213.27		\$0.00	\$0.00	\$96,213.27	\$32,071.09	\$4,207.02
KIMBERLY DAWN WHITE	SETTLEMENT				2/9/2023	\$125,000.00	0	\$0.00	\$0.00	\$125,000.00	\$41,666.67	\$5,465.75
ECONOMIC DEVELOPMENT TOTAL						\$125,000.00		\$0.00	\$0.00	\$125,000.00	\$41,666.67	\$5,465.75
GRAND TOTAL						\$1,240,028.52		\$233,474.16	\$261,178.40	\$760,486.63	\$361,650.39	\$38,507.31

Exhibit SF - 6

CITY OF MUSKOGEE
STATEMENT OF UNEXPENDED BOND PROCEEDS

Purpose of Bond Issue LIMITED ACCESS "B" 1975

1. Balance ,as of July1,2022	\$22,032.42
Add:	
2. Proceeds of Bond Sale	
3. Interest Earned	195.74
4	
5. Total Available	22,228.16
Deduct:	
6. Warrants Paid	21,571.00
7. Reserve for Warrants Outstanding	0.00
8. Contracts Pending	
9	
10	
11. Total Deductions	21,571.00
12. Unexpended Bond Proceeds as of June 30, 2022	\$657.16

CITY OF MUSKOGEE

COUNTY EXCISE BOARD'S APPROPRIATION OF INCOME AND REVENUES
2023 - 2024 ESTIMATE OF NEEDS

	<u>Sinking Fund</u>	<u>Tax Increment Financing</u>
1. To Finance Approved Budget in Sum of (From Form SF-1 - Line 25 Appropriation Other Than 2023 Tax	<u>\$ 400,157.70</u>	<u>\$ -</u>
2. Excess of Assets Over Liabilities (From SF-1 - Line 17)	<u>45,766.42</u>	-
3. Deficit - Liabilities exceed Assets	<u> </u>	<u> </u>
4. Balance Required to Raise (Line 1 Less 2 & 3)	<u>354,391.28</u>	<u>-</u>
5. Add 10 % For Delinquent Tax	<u>35,439.13</u>	<u>-</u>
6. Gross Balance of Requirements Appropriated From 2023 Ad Valorem Tax	<u><u>\$ 389,830.40</u></u>	<u><u>\$ -</u></u>

CITY OF MUSKOGEE
COUNTY OF MUSKOGEE

We certify that the total assessed valuation of the property subject to ad valorem taxes, excluding Homestead Exemptions approved, in the Municipality as finally equalized and certified by the State Board of Equalization for the current year is as follows:

REAL PROPERTY	<u>189,421,149</u>				
PERSONAL PROPERTY	<u>118,272,876</u>	SINKING FUND	\$ 389,830.40	0.1202% X 1000	1.20
			324,366,807.00		
PUBLIC SERVICE PROPERTY	<u>16,672,782</u>				
TOTAL	<u>324,366,807</u>				0

and that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, we thereupon made the levies therefore, as provided by law as follows:

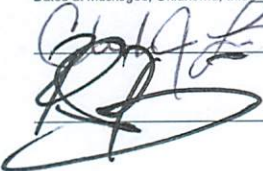
GENERAL FUND	<u>0</u>	mills,	TAX INCREMENT	<u>0</u>	mills
SINKING FUND	<u>1.20</u>	mills,	TOTAL	<u>1.20</u>	mills.



FROM COUNTY ASSESSORS REPORT TO EXCISE BOARD.

	REAL PROPERTY	HOMESTEAD	OTHER EXEMPTION	
HILL	0.00	0.00	0.00	0.00
MUS	200,305,685.00	5,289,898.00	5,594,638.00	189,421,149.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
TOTAL REAL	200,305,685.00			189,421,149.00
TOTAL	118,272,876.00			16,672,782.00

We do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 20____, without regard to any protest that may be filed against any levies, as required by 68 O.S., 1981, Section 2474. We further certify that the said appropriation and mill-rate levies, as aforesaid, are within the limitation provided by law.

Dated at Muskogee, Oklahoma, this 24th day of Sept, 2023


MEMBER
MEMBER


CHAIRMAN OF THE COUNTY EXCISE BOARD
Attest: 
SECRETARY TO THE COUNTY EXCISE BOARD

