

TRANSFER OF APPROPRIATIONS

Muskogee County, Oklahoma

Fiscal Year Ending June 30, 2026

To the Honorable Governing Board:

Due to a need which has arisen in my office or department, and under the authority of 68 O.S. § 3021 and 62 O.S. § 461, I hereby request additional appropriations for current expense in the fund as shown in exhibit B. I further state that I have obtained written consent to the cancellation of appropriations balances detailed in Exhibit A as evidenced by the signature of the department heads in schedule 2. The reason for this requested transfer is as follows:

These amounts were put in for the 1st 1/2 of the budget but were not budgeted in for FY '25 - '26

Respectfully submitted this day of

Signature and Title of Officer(s)/Department Head(s):

CONSENT TO CANCEL:

I (we) the undersigned official(s)/department head(s) of the above named governmental agency do hereby consent to the cancellation of appropriation balances detailed in Exhibit A.

Signature and Title of Officer(s)/Department Head(s):

CONSENT TO CANCEL AND REQUEST FOR ADDITIONAL NEEDS:

We the undersigned Governing Board under authority of 68 O.S. § 3021 and 62 O.S. § 461, do hereby consent to the cancellation of the appropriation balances detailed in exhibit A and request that the revenues released be appropriated to the accounts detailed in Exhibit B. We further state that this request is made due to the following reason:

Done in a meeting of the Governing Board of the said government agency and recorded in the minutes of the Secretary or Clerk of said board and signed at _____ this day of _____

Secretary/Clerk

Chairman

NOTICE TO COUNTY EXCISE BOARD:

Pursuant to 62 O.S. § 461, the undersigned County Clerk of Muskogee County, Oklahoma, gives notice to the Muskogee County Excise Board that there has been a transfer of appropriations following the approval by the governing board of

ATTEST:

County Clerk

Date

Exhibit A

Unencumbered appropriations account balances as of

and schedule of amounts to be cancelled.

Account #	Name of Account	Office/Department	Unencumbered Balance	Consent to cancel by Officer	Cancelled by Governing Board
0001-2-2700-4110	Cap	EM			12,500.00
0001-4-4700-2005	M&O	Fair			25,000.00
0001-1-0600-4110	Cap	Treasurer			2,050.00
0001-1-0600-2005	M&O	Treasurer			4,750.00
0001-5-0900-4110	Cap	OSU			5,250.00
0001-1-1600-4110	Cap	Assessor			6,700.00
0001-1-1700-4110	Cap	Assessor			1,600.00
0001-1-2000-4110	Cap	Gen			85,000.00
0001-1-3300-4100	Cap	Main			200,000.00
0001-1-2200-4110	Cap	Elec			1,000.00
			TOTAL:	\$ 0.00	\$ 343,850.00

Exhibit B

Additional appropriations requested for remainder of fiscal year ending

Account #	Purpose or Name of Account	Office/Department	Amount Requested	Approved by Governing Board
		TOTAL:	\$ 0.00	

Note: the total amount of additional appropriations may not exceed the total amount approved for cancellation.



Polly Irving
Muskogee County Clerk

Monthly Deposit record

August 2025

Done by order of the Governing Board of said County and recorded in the minutes of the clerk on this date of:
Attest:

Clerk of Secretary to the Governing Board

Certificate of the County Excise Board

County of _____, State Oklahoma
We the undersigned duly qualified and acting members of the Excise Board in aforesaid county and State, having considered the estimate of needs submitted by the Governing Board of said County and, to the extent that the same was within the amount of cash available for such purpose, we have approved the several items of appropriation ascertained to be for purposes authorized by law and have indicated the items and amounts for approval in the last column.

Done at _____, Oklahoma, this date of _____
Attest:

Commissioners
County ~~Excise Board~~ of
County Oklahoma

Polly Irving
Secretary of County Excise Board



Adjustments to Issue

Printed On
9/4/2025, 4:12 PM

Account	Amount Override Info
1529-2-2700-2005	\$14,757.02 62 EMPG
0001-1-2000-1222	\$10,470.00 64 Gen Gov
1209-1-1000-2005	\$11,990.00 68 County Clerk
1208-1-1000-2005	\$3,741.07 69 County Clerk
1226-2-0400-2005	\$1,935.83 70 Sheriff
1208-1-1000-2005	\$28.53 78 County Clerk
1209-1-1000-2005	\$53.40 80 County clerk
1204-1-1600-2005	\$101.00 83 Assessor
7205-1-1400-1110	\$2,917.70 87 Law Library
1210-2-3400-2005	\$41,856.00 88 Jail
1226-2-0400-1110	\$4,101.13 89 Sheriff
1226-2-0400-2005	\$16,452.58 90 Sheriff
1223-2-0400-2005	\$45,387.87 91 Sheriff Commissary
1102-6-4100-2005	\$2,600.00 93 District 1
1102-6-4200-2005	\$3,486.48 93 District 2
1102-6-4300-2005	\$6,389.75 93 District 3
7210-1-1400-1110	\$5,034.52 96 Court Clerk
1301-1-8020-2005	\$424,700.63 99 Use Tax
1529-2-2701-1110	\$1,000.00 63 EMPG
1210-2-3400-2005	\$216.00 104 Jail
1223-2-0400-2005	\$11,996.43 105 Commissary
1210-2-3400-2005	\$8,451.00 106 Jail
1210-2-3400-2005	\$2,049.66 107 Jail
0001-1-3300-1110	\$500.24 108 Maint.
0001-2-0400-1110	\$2,672.41 108 Sheriff
0001-6-4100-1110	\$485.99 108 District 1
1319-2-8004-2005	\$6,994.91 74 Sheriff
1301-1-8020-2005	\$16,363.02 74 Use Tax
1321-2-8215-2005	\$11,789.44 74 Tax Board
1325-8-8031-2005	\$10.65 74 Eco Dev
1102-6-4100-1110	\$7,395.97 74 District 1
1103-6-4100-2005	\$2,487.75 74 District 1
1313-6-8041-4130	\$4,204.52 74 District 1
1102-6-4200-2005	\$7,395.97 74 District 2
1103-6-4200-2005	\$2,487.74 74 District 2
1313-6-8042-4110	\$4,204.52 74 District 2
1102-6-4300-2005	\$7,395.97 74 District 3
1103-6-4300-2005	\$2,487.74 74 District 3
1313-6-8043-2005	\$4,204.52 74 District 3
1103-6-4100-2005	\$755.14 76 District 1
1103-6-4200-2005	\$755.15 76 District 2
1103-6-4300-2005	\$755.15 76 District 3
1301-1-8020-2005	\$3,739.77 98 Use Tax
1319-2-8004-2005	\$1,598.69 98 Sheriff
1321-2-8215-2005	\$2,694.48 98 Tax Board
1325-8-8031-2005	\$2.43 98 Eco Dev

Account	Amount Override Info
1102-6-4100-1310	\$1,690.35 98 District 1
1103-6-4100-2005	\$568.58 98 District 1
1313-6-8041-4130	\$960.94 98 District 1
1102-6-4200-2005	\$1,690.35 98 District 2
1103-6-4200-2005	\$568.57 98 District 2
1313-6-8042-4110	\$960.95 98 District 2
1102-6-4300-2005	\$1,690.35 98 District 3
1103-6-4300-2005	\$568.57 98 District 3
1313-6-8043-2005	\$960.94 98 District 3
1325-8-8031-2005	\$2,291.35 100 Eco Dev
1102-6-4100-1310	\$763.78 100 District 1
1102-6-4200-2005	\$763.78 100 District 2
1102-6-4300-2005	\$763.78 100 District 3
1102-6-4100-2005	\$97,686.65 101 District 1
1103-6-4100-2005	\$12,378.16 101 District 1
1102-6-6510-2005	\$18,341.48 101 District 1
1102-6-4200-2005	\$97,686.66 101 District 2
1103-6-4200-2005	\$12,378.15 101 District 2
1102-6-6520-4110	\$18,341.49 101 District 2
1102-6-4300-2005	\$57,686.66 101 District 3
1102-6-4300-4130	\$30,000.00 101 District 3
1102-6-4300-4110	\$10,000.00 101 District 3
1102-6-6530-1110	\$6,000.00 101 District 3
1102-6-6530-2005	\$12,341.49 101 District 3
1103-6-4300-2005	\$12,378.15 101 District 3
1327-2-3700-4110	\$850,102.38 102 Public Safety Trust
1321-2-8215-2005	\$7,509.91 102 Tax Board
1321-2-8202-2005	\$3,963.48 102 Boynton
1321-2-8202-4110	\$3,963.49 102 Boynton
1321-2-8203-4110	\$7,926.97 102 Braggs
1321-2-8201-2005	\$7,926.97 102 Brushy Mtn.
1321-2-8200-2005	\$7,926.97 102 Buckhorn
1321-2-8204-2005	\$4,756.18 102 Council Hill
1321-2-8204-4110	\$3,170.79 102 Council Hill
1321-2-8205-2005	\$7,926.97 102 Ft. Gibson
1321-2-8206-4110	\$7,926.97 102 Gooseneck Bend
1321-2-8207-4110	\$7,926.97 102 Haskell
1321-2-8208-2005	\$7,926.97 102 Keefeton
1321-2-8209-2005	\$7,926.97 102 Muskogee Fire
1321-2-8210-2005	\$3,963.49 102 Mtn. View
1321-2-8210-4110	\$3,963.48 102 Mtn. View
1321-2-8211-2005	\$4,086.37 102 Oktaha
1321-2-8211-4110	\$3,840.60 102 Oktaha
1321-2-8212-2005	\$1,300.00 102 Porum
1321-2-8212-4110	\$6,626.97 102 Porum
1321-2-8213-2005	\$7,926.97 102 Summit
1321-2-8214-4110	\$7,926.97 102 Taft
1321-2-8217-4110	\$7,926.97 102 Warner

Account	Amount Override Info
1321-2-8218-2005	\$7,926.97 102 Wainwright
1321-2-8216-4110	\$7,926.97 102 Webbers Falls
1313-6-8041-2005	\$50,000.00 102 District 1
1313-6-8041-4130	\$33,441.45 102 District 1
1313-6-8042-4110	\$83,441.45 102 District 2
1313-6-8043-2005	\$83,441.44 102 District 3
1319-2-8004-1110	\$200,000.00 102 Sheriff
1319-2-8004-1310	\$50,324.34 102 Sheriff
1210-2-3400-1110	\$108,228.00 110 Jail
1210-2-3400-2005	\$434.90 111 Jail
1210-2-3400-2005	\$648.00 112 Jail
1210-2-3400-2005	\$27,594.00 113 Jail
1210-2-3400-2005	\$111,616.00 114 Jail
1210-2-3400-2005	\$999.00 115 Jail
7205-1-1400-2005	\$9,000.00 117 Court Clerk
1211-1-1400-1110	\$37,000.00 118 Court Clerk
1102-6-4200-4110	\$6,055.00 119 District 2
4100-2-8210-2005	\$10,174.78 120 Mountain View
1216-3-5000-2005	\$11,158.02 121 Health
1210-2-3400-2005	\$757.80 122 Jail
1211-1-1400-1110	\$3,000.00 123 Court Clerk
1102-6-4100-2005	\$7,687.12 116 District 1
1102-6-4200-2005	\$7,687.13 116 District 2
1102-6-4300-2005	\$7,687.13 116 District 3
1102-6-4100-2005	\$303.09 No Rec MV D-1
1102-6-4300-2005	\$172.34 No Rec MV D-3
1220-1-0600-1110	\$50,000.00 No Rec Treasurer
1220-1-0600-2005	\$26,655.63 No Rec Treasurer
1230-1-0600-2005	\$735.00 No Rec Treasurer
	\$3,039,099.32

CASE BALANCE SUMMARY REPORT
S. A. & I. 1741C

Printed: 09/05/2025

Muskogee County District Court
Court Clerk: Robyn Boswell

STATE OF OKLAHOMA
For the Month Of: **August, 2025**
FILED OR RECORDED

Case Type	Beginning Balance In Dockets	Receipts During Month	Insufficient Checks	Transfers	Cancelled Vouchers	Fees to be Disbursed	Other Vouchers	Balance in Dockets
C - C - CIVIL		\$66.64				\$66.64		
CCA - CCA - CREDIT CARD ADJUSTMENT	\$0.47							\$0.47
CF - CF - FELONY	\$82,379.57	\$67,860.20		\$153.32		\$71,341.86	\$2,500.00	\$76,551.23
CJ - CJ - CIVIL	\$291,680.89	\$133,154.30				\$19,535.52	\$68,228.99	\$337,070.68
CJX - CJX - DISCREPANCIES	-\$112,158.01	\$939.48				\$939.48		-\$112,158.01
CM - CM - MISDEMEANOR	\$36,359.14	\$28,264.59		-\$147.06		\$28,470.75		\$36,005.92
CRF - CRF - FELONY		\$235.00				\$235.00		
CS - CS - CIVIL	\$8,307.52	\$27,927.82				\$27,638.68		\$8,596.66
CV - CV - CIVIL MISCELLANEOUS	\$28,842.10	\$10,996.16				\$10,808.16	\$164.14	\$28,865.96
FA - FA - ADOPTION	-\$9.21	\$736.56				\$727.35		
FD - FD - DIVORCE	\$836.46	\$6,235.84				\$6,112.07	\$136.64	\$823.59
FMI - FMI - FAMILY AND DOMESTIC MISC		\$76.64				\$76.64		
FP - FP - PATERNITY	\$22.00	\$1,581.76				\$1,533.01		\$70.75
FR - FR - FOREIGN DIVORCE		\$348.78				\$348.78		
MISC - MISC - MISC	-\$4.00							-\$4.00
ML - ML - MARRIAGE		\$1,275.00				\$1,277.50		-\$2.50
MR - MR - MISCELLANEOUS RECEIPT	\$62.84	\$1,157.24				\$1,158.45		\$61.63
NF - NF - CRIMINAL PROCEEDINGS NOT	\$11,100.00							\$11,100.00
PB - PB - PROBATE	\$121,236.15	\$3,517.80				\$3,517.80		\$121,236.15
PG - PG - GUARDIANSHIP	-\$0.50	\$1,236.98				\$1,236.48		
PO - PO - PROTECTIVE ORDER	\$723.85	\$1,688.49			\$98.74	\$1,367.26	\$197.48	\$946.34
PT - PT - TRUST PROCEEDINGS	-\$4.10	\$722.42				\$718.32		
SC - SC - SMALL CLAIMS	\$20,000.16	\$12,756.88			\$96.25	\$12,553.97	\$198.75	\$20,100.57
TR - TR - TRAFFIC	\$5,073.99	\$32,416.17		-\$6.26		\$32,317.17	\$405.00	\$4,761.73

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Robyn / Denis

Case Type	Beginning Balance In Dockets	Receipts During Month	Insufficient Checks	Transfers	Cancelled Vouchers	Fees to be Disbursed	Other Vouchers	Balance in Dockets
TRC – TRC - TRAFFIC FILED BY CITATIO		\$495.12				\$495.12		
WH – WH - WRIT OF HABEUS CORPUS		\$156.64				\$156.64		
YO – YO - YOUTHFUL OFFENDER		\$100.00				\$100.00		
Totals	\$494,449.32	\$333,946.51			\$194.99	\$222,732.65	\$71,831.00	\$534,027.17

MONTHLY RECONCILIATION TO COUNTY TREASURER
S. A. & I. 1741C

Printed: 09/05/2025

Muskogee County District Court
Court Clerk: Robyn Boswell

Beginning Date: 08/01/2025
Ending Date: 08/31/2025

Total Receipts	(+) Plus Last Deposit of Preceding Month	(-) Minus Last Deposit of Current Month		(=) Equals County Treasurer's Deposits
\$333,946.51	\$3,485.15	\$3,369.39		\$334,062.27
Total Disbursements	(-) Minus Vouchers Not Registered for Current Month	(+) Plus Vouchers Not Registered Previous Month	(+) Plus Last Month's Report Fees	(=) Equals County Treasurer's Disbursements
\$294,563.65	\$222,732.65	\$0.00	\$220,209.56	\$292,040.56
Balance in Dockets	(-) Minus Last Deposit of Current Month	(+) Plus Fees		(=) Equals County Treasurer's Ending Balance
\$534,027.17	\$3,369.39	\$222,732.65		\$753,390.43

S. A. & I. 1741C

STATE OF OKLAHOMA)
) ss.
COUNTY OF MUSKOGEE)

I, the undersigned Court Clerk of the County and State aforesaid, do solemnly swear that the foregoing report contains a full and complete statement of the fiscal condition of the office of Court Clerk of the County of Muskogee, State of Oklahoma, for the month ending 08/31/2025 reflecting the full amount of all fees, fines, assessments and forfeitures collected by the Court Clerk. Said report reflects the money in which the Court Clerk as required by law disburses to the Court Fund and various agencies or funds as authorized by law to receive the same.

(SEAL)

Approved this 5 day of September, 2025, 19 O.S.A. 153 and 19 O.S.A. 684.

Robyn Berwell
Court Clerk

Denise Brown
Deputy

Kurt
Chairman, Board of County Commissioners

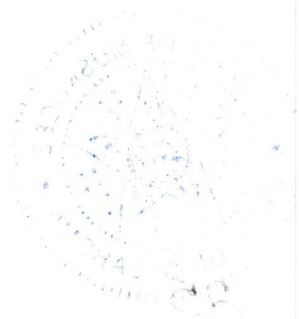
Kurt H. Hays
County Commissioner

Kenneth L. Papp
County Commissioner

Dee Dee King
County Clerk



Filed this 8th day of Sept, 2025



79L 08

REQUEST FOR APPROVAL OF ALLOCATION OF MOTOR VEHICLE TAX

CERTIFICATE OF COUNTY TREASURER

I hereby certify that I have received and now hold in cash actually on hand available for and subject to allocation to the various cities and towns of Muskogee County, Oklahoma (amount totaled below) derived from Motor Vehicle tax which has not heretofore been reported and/or allocated.

I further certify that this allocation has been determined on the basis of the last federal decennial census and in accordance with the provisions of 37 Okl.St. Ann. § 563.

The Board of County Commissioners is hereby respectfully requested to approve the following allocation of the aforesaid Motor Vehicle tax.

Certified to this date: 9/4/2025

(Signed) *[Signature]* Treasurer

ALLOCATION OF MOTOR VEHICLE TAX

Name of City or Town	Amount	(Calculations)	Total
Boynton		165 / 46219 * 30519.6	108.95 F
Braggs		271 / 46219 * 30519.6	178.95
Council Hill		111 / 46219 * 30519.6	73.30
Ft Gibson		3814 / 46219 * 30519.6	2,518.48
Haskell		1721 / 46219 * 30519.6	1,136.42
Muskogee		36849 / 46219 * 30519.6	24,332.35
Oktaha		347 / 46219 * 30519.6	229.13 F
Porum		611 / 46219 * 30519.6	403.46
Summit		112 / 46219 * 30519.6	73.96 F
Taft		173 / 46219 * 30519.6	114.24
Wainwright		96 / 46219 * 30519.6	63.39 F
Warner		1609 / 46219 * 30519.6	1,062.46
Webber Falls		340 / 46219 * 30519.6	224.51
Total			30,519.60

CERTIFICATE OF BOARD OF COUNTY COMMISSIONERS

County of Muskogee, State of Oklahoma, ss.

We the undersigned duly qualified and acting Board of County Commissioners in the aforesaid County and State, have examined the allocation of Motor Vehicle tax under consideration, and having found said allocation in compliance with the provisions of 37 Okla.St. Ann. § 563 approve the said allocation of Motor Vehicle tax for distribution to the various cities and towns of Muskogee County, Oklahoma.

Executed at Muskogee, OKLAHOMA, this 8th day of Sept, 2025

BOARD OF COUNTY COMMISSIONERS

[Signature] Chairman
Keith W. Noy Member
Kenneth W. Beck Member



Attest

[Signature]
Muskogee COUNTY Clerk

E-MAILED
9/2 10:32

Sarah

REQUEST FOR APPROVAL OF ALLOCATION OF ALCOHOLIC BEVERAGE TAX**CERTIFICATE OF COUNTY TREASURER**

I hereby certify that I have received and now hold in cash actually on hand available for and subject to allocation to the various cities and towns of Muskogee County, Oklahoma (amount totaled below) derived from alcoholic beverage tax which has not heretofore been reported and/or allocated.

I further certify that this allocation has been determined on the basis of the last federal decennial census and in accordance with the provisions of 37 Okl.St. Ann. § 563.

The Board of County Commissioners is hereby respectfully requested to approve the following allocation of the aforesaid alcoholic beverage tax. Certified to this date: 9/4/2025

(Signed)  Treasurer

ALLOCATION OF ALCOHOLIC BEVERAGE TAX

Name of City or Town	Amount	(Calculations)	Total
Boynton		161 / 46108 * 28204.85	98.49
Braggs		270 / 46108 * 28204.85	165.16
Council Hill		108 / 46108 * 28204.85	66.06
Ft Gibson		3814 / 46108 * 28204.85	2,333.07
Haskell		1626 / 46108 * 28204.85	994.64
Muskogee		36878 / 46108 * 28204.85	22,558.74
Oktaha		343 / 46108 * 28204.85	209.82
Porum		602 / 46108 * 28204.85	368.25
Summit		108 / 46108 * 28204.85	66.06
Taft		174 / 46108 * 28204.85	106.44
Wainwright		93 / 46108 * 28204.85	56.89
Warner		1593 / 46108 * 28204.85	974.46
Webber Falls		338 / 46108 * 28204.85	206.77
Total			28,204.85


CERTIFICATE OF BOARD OF COUNTY COMMISSIONERS

County of Muskogee, State of Oklahoma, ss.


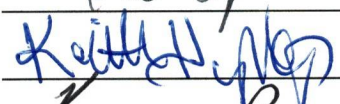

We the undersigned duly qualified and acting Board of County Commissioners in the aforesaid County and State, have examined the allocation of alcoholic beverage tax under consideration, and having found said allocation in compliance with the provisions of 37 Okla.St. Ann. § 563 approve the said allocation of alcoholic beverage tax for distribution to the various cities and towns of Muskogee County, Oklahoma.

Executed at Muskogee, OKLAHOMA, this 8th day of Sept, 2025



Attest:

Muskogee County Clerk

BOARD OF COUNTY COMMISSIONERS

 Chairman
 Member
 Member

E-MAILED

9/2 10:30a
Sarah

shall be credited to a special revenue fund. Counties utilizing the Standardized Chart of Accounts will use the revenue code 9245 and place the proceeds into the PACT Restricted Projects Fund #1104. The department number will be determined by the highway district where the approved project is located.

- ⇒ Revenue: 9245
- ⇒ Fund: 1104
- ⇒ Function: 6
- ⇒ Department: 4100, 4200, or 4300
- ⇒ Expenditure: 4030

Note: the board of county commissioners must notify the county treasurer if they are awarded the restricted PACT funds from ODOT so the direct deposit gets apportioned into the correct fund.

As always, we would be happy to answer any questions you may have.

Sincerely,



Cheryl Wilson
cwilson@sai.ok.gov
(405) 521-3449



OKLAHOMA

Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

Bulletin: 2025-01
Date: September 2, 2025
To: County Treasurers, County Clerks, and County Commissioners
Regarding: Preserving and Advancing County Transportation - House Bill 2758

House Bill 2758 effective July 1, 2025, creates the state Preserving and Advancing County Transportation (PACT) Fund for construction and maintenance of county roads. Revenue for the fund comes from gross production tax on natural gas. Distribution to the counties will be administered by Oklahoma Department of Transportation (ODOT). Two-thirds of the PACT fund will increase the dollars per county road mile in many rural counties. This will be distributed to counties based upon a target ratio of \$4,000 per county road mile, beginning with the counties have the lowest ratio until all counties reach the target ratio. **Distributions by direct deposit will begin in August and shall be credited to the County Highway fund using revenue code 9245. It is not necessary to account for these funds separately from other highway funds.** However, it is permissible to track it separately within the county highway fund if desired. Below is an example for tracking the PACT funds separately utilizing the Standardized Chart of Accounts (COA). This is optional.

1102-6-4100-2076 (2076 - PACT is an assignable number, see COA)
1102-6-4200-2076
1102-6-4300-2076

Or

1102-6-6110-2005 (District #1, Restricted Highway) page 53 of COA
1102-6-6120-2005 (District #2, Restricted Highway)
1102-6-6130-2005 (District #3, Restricted Highway)

The other one-third of the PACT funds will be distributed to counties by ODOT for reconstruction of county bridges defined as a major collector route. To be eligible to receive these funds, counties must submit project proposals to ODOT for evaluation based upon the criteria in HB 2758. ODOT will promulgate the process for awarding such funds. These distributions are not expected until the second half of the current fiscal year. **Such funds**