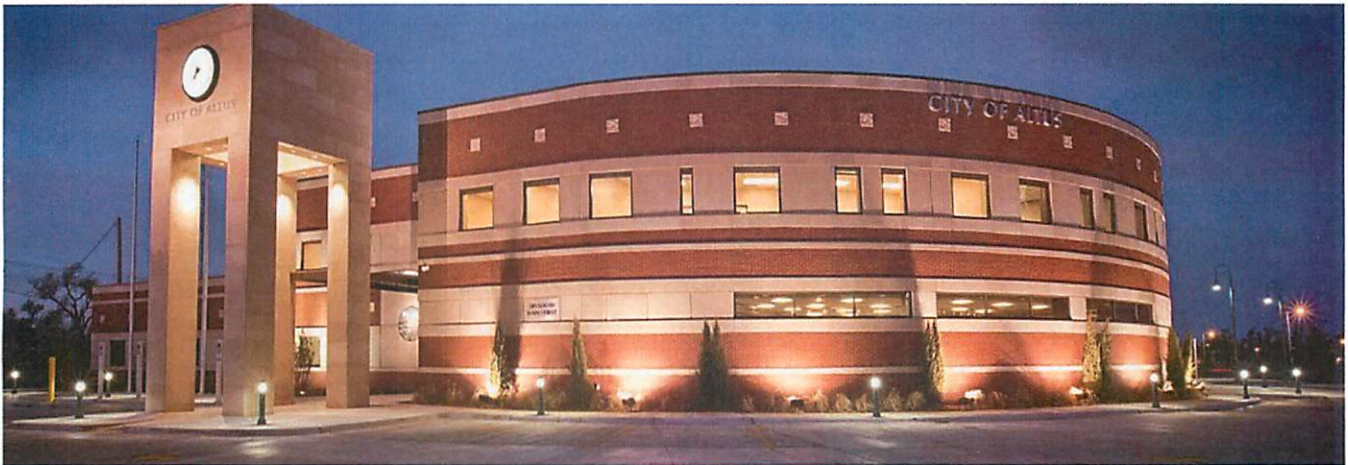




# City of Altus FY 2023 Budget



**Adopted Version - 6/07/2022**





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RESOLUTION NO. 2022 -15

**BUDGET ADOPTION RESOLUTION – FUND BASED BUDGET CITY OF ALTUS, OKLAHOMA**

**A RESOLUTION APPROVING THE CITY OF ALTUS, OKLAHOMA, BUDGET FOR THE FISCAL YEAR 2022-2023 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY**

**WHEREAS**, The City of Altus has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

**WHEREAS**, The Chief Executive Officer (City Manager) has prepared a budget for the fiscal year ending June 30, 2023 (FY 2022-2023) consistent with the Act; and

**WHEREAS**, The Act in Section 17-215 provides for the chief executive officer of the City, or his/her designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

**WHEREAS**, The budget has been presented to the Altus City Council at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

**WHEREAS**, The Altus City Council has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

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

**SECTION 1.** The City Council of the City of Altus does hereby adopt the FY 2022-2023 Budget at the department level on the 7th day of June 2022, with total resources available in the amount of \$47,108,783 and total fund/departmental appropriations in the amount of \$40,265,501.

Legal appropriations (spending/encumbering limits) are hereby established as follows:

<b>Fund:</b>	<b>Appropriation</b>
<b>Department</b>	<b>Amount</b>
General Fund:	
City Council	36,000
Administration	2,765,550
Law	213,850
Municipal Court	166,805
Police Department	5,192,200
Animal Control	411,215
Fire Department	4,363,085
Street Department	1,133,565

Parks & Grounds	1,047,495
Cemetery	268,805
Building Maintenance	604,975
Planning Department	628,105
Fleet Maintenance	308,660
Recreation	1,102,010
Emergency Services	139,525
Information Systems	643,820
Pool	532,225
Finance Department	574,950
Human Resources	222,910
City Clerk/Treasurer	231,850
Code Enforcement	176,385
Transfers to MAPS	4,500,000
	<b>Fund Total</b>
	<b>25,263,985</b>
Worker's Comp Fund	700
Administration	700
ODOC Grant Fund	
CDBG Grant	175,000
	<b>Fund Total</b>
	<b>175,000</b>
EDC Construction Fund	
Economic Development	550,000
	<b>Fund Total</b>
	<b>550,000</b>
Juvenile Court	
Administration	25,000
	<b>25,000</b>
Airport Fund	
Airport	1,605,620
	<b>Fund Total</b>
	<b>1,605,620</b>
Hotel/Motel Tax Fund	
Economic Development	600,000
	<b>Fund Total</b>
	<b>600,000</b>
Capital Improvement Fund	
Capital Improvement	2,608,646
	<b>Fund Total</b>
	<b>2,608,646</b>
Emergency Fund	
Emergency Fund	-
	<b>Fund Total</b>
	<b>-</b>



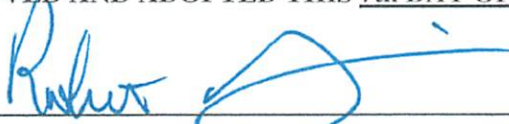
Sanitation Truck Fund			
Sanitation Truck			185,000
		<b>Fund Total</b>	<b>185,000</b>
Landfill Improvement Fund			
Landfill			500,000
		<b>Fund Total</b>	<b>500,000</b>
Street & Alley Fund			
Street & Alley Equipment/Improvements			320,000
		<b>Fund Total</b>	<b>320,000</b>
E911 Fund			
E911			813,850
		<b>Fund Total</b>	<b>813,850</b>
Cemetery Care Fund			
Cemetery Improvements			35,000
		<b>Fund Total</b>	<b>35,000</b>
Parks Development			
Administration			-
		<b>Fund Total</b>	<b>-</b>
Strategic Military Fund			
Strategic Military Grant Projects			175,000
		<b>Fund Total</b>	<b>175,000</b>
ARTA Fund			
ARTA			107,700
		<b>Fund Total</b>	<b>107,700</b>
Veteran's Court Capital Project Fund			
Veteran's Court			4,100,000
		<b>Fund Total</b>	<b>4,100,000</b>
ARPA Grant Fund			
ARPA			3,200,000
		<b>Fund Total</b>	<b>3,200,000</b>
		<b>ALL FUNDS TOTAL</b>	<b>40,265,501</b>

**SECTION 2.** The Council does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2022-2023, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the Council.

**SECTION 3.** All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the City Council and filed with the State Auditor and Inspector.

**SECTION 4.** That this Resolution and a copy of the adopted budget shall be transmitted to the State Auditor and Inspector and a copy of each shall be transmitted to the Clerk/Treasurer of the City of Altus, Oklahoma.

**PASSED, APPROVED AND ADOPTED THIS 7th DAY OF JUNE, 2022.**



ROBERT GARRISON, MAYOR

6-7-22

DATE

(SEAL)  
ATTEST:



DEBBIE DAVIS, CITY CLERK/TREASURER



6-7-22

DATE



RESOLUTION NO. 2022 - 16

**BUDGET ADOPTION RESOLUTION – FUND BASED BUDGET  
THE ALTUS MUNICIPAL AUTHORITY OF ALTUS, OKLAHOMA**

**A RESOLUTION APPROVING THE ALTUS MUNICIPAL AUTHORITY OF ALTUS,  
OKLAHOMA BUDGET FOR THE FISCAL YEAR 2022-2023 AND ESTABLISHING BUDGET  
AMENDMENT AUTHORITY**

**WHEREAS**, The Chief Executive Officer (City Manager) has prepared a budget for the fiscal year ending June 30, 2023 (FY 2022-2023); and

**WHEREAS**, The budget has been presented to the Altus Municipal Authority Trustees at least 30 days prior to the start of the fiscal year; and

**WHEREAS**, The AMA Trustees have conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing; and

**NOW, THEREFORE, BE IT RESOLVED BY THE ALTUS MUNICIPAL AUTHORITY  
OF THE CITY OF ALTUS, OKLAHOMA:**

**SECTION 1.** The Trustees of the AMA of Altus, Oklahoma do hereby adopt the FY 2022-2023 Budget at the department level on the 7th day of June 2022 with total resources available in the amount of \$86,749,240 and total fund/departmental appropriations in the amount of \$77,855,740. **Legal appropriations (spending/encumbering limits) are hereby established as follows:**

<b>Fund</b>	<b>Department</b>	<b>Appropriation Amount</b>
Altus Municipal Authority:		
	Water/Sewer Line Construction & Maintenance	1,881,820
	AAFB Grounds Maintenance	587,752
	AAFB Sanitation	232,760
	Sanitation	1,944,780
	Water Treatment Plant	4,508,120
	Electric Department	20,757,310
	Enterprise Services	2,043,000
	Waste Water Treatment Plant	1,607,918
	Utility Services	945,795
	Engineering	352,030
	Landfill	841,310
	Golf Course	408,000
	Grants	-
	Loan Purchases	-
	Transfers	10,292,000
	<b>Fund Total</b>	<b>46,402,595</b>

Health Care Escrow			
Health Care Escrow			45,000.00
		<b>Fund Total</b>	<b>45,000</b>
Meter Deposit Fund			
Administration			-
		<b>Fund Total</b>	<b>-</b>
Water Treatment Plant			
Water Treatment Plant			3,200,000
		<b>Fund Total</b>	<b>3,200,000</b>
MAPS I			
Sales Tax			3,058,145
		<b>Fund Total</b>	<b>3,058,145</b>
MAPS II			
Sales Tax			20,150,000
		<b>Fund Total</b>	<b>20,150,000</b>
AMA Capital Projects			
Fund Balance			5,000,000
		<b>Fund Total</b>	<b>5,000,000</b>
		<b>ALL FUNDS TOTAL</b>	<b>77,855,740</b>

**SECTION 2.** The Trustees hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2022-2023, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the Trustees.

**SECTION 3.** All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the AMA and filed with the State Auditor and Inspector.



SECTION 4. That this Resolution and a copy of the adopted budget shall be transmitted to the State Auditor and Inspector and a copy of each shall be transmitted to the Clerk/Treasurer of the City of Altus, Oklahoma.

PASSED, APPROVED AND ADOPTED THIS 7th DAY OF JUNE 2021.

  
\_\_\_\_\_  
ROBERT GARRISON, CHAIRMAN



  
\_\_\_\_\_  
DEBBIE DAVIS, SECRETARY

6-7-22  
DATE

6-7-22  
DATE

# AFFIDAVIT OF PUBLICATION

County of Angelina, State of Texas

**City of Altus Cat Bentley  
Public Hearing Altus Budget**

## **The Altus Times**

Remit to:

P.O. Box 153540  
Lufkin, TX 75915

I, **Christy Roach**, of lawful age, being duly sworn upon oath, deposes and says that I am the authorized representative of **The Altus Times**, a publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106, as amended to date, for the **City of Altus, for the County of Jackson, 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:

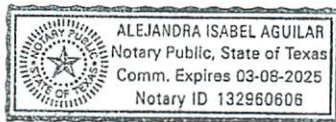
**PUBLICATION DATES: 5/26/2022**

---

*Christy Roach*

**Christy Roach**

Authorized Representative



Signed and sworn to before me on  
**May 27, 2022.**

*Alejandra Aguilar*

Notary Public: Alejandra Aguilar



---

# **INTRODUCTION**

---



# Welcome

Welcome to the City of Altus' online budget book. This book was created with you in mind. The City is required by state law to adopt a budget on an annual basis, and we have made this effort to be as transparent as possible. You will find this book to be interactive with graphs and charts that are available for you to choose.

The budget governs the city's programs and finances for the fiscal year beginning on July 1, and ending June 30. The City is required to show three consecutive years of revenue and expense data. To comply with this law, the annual budget book reports the actual revenues and expenditures for the most recently completed year, the adopted budget including amendments for the prior fiscal year and the proposed budget.

This document contains seven sections. The following briefly describes the contents of each section of this year's Annual Budget Book:

- The [Introduction](#) contains the City Manager's transmittal letter to the Mayor and the City Council. This letter summarizes the proposed budget, and highlights significant changes from the prior year. This section also includes the history and demographics of Altus, information about how the budget process works and an organizational chart.
- The [Executive Overview](https://city-altus-ok-budget-book.cleargov.com/5489/budget-overview/executive-overview) (<https://city-altus-ok-budget-book.cleargov.com/5489/budget-overview/executive-overview>) shows a quick snapshot of the budget as a whole.
- The [Fund Summaries](https://city-altus-ok-budget-book.cleargov.com/5489/fund-summaries/all-funds-summary) (<https://city-altus-ok-budget-book.cleargov.com/5489/fund-summaries/all-funds-summary>) section starts with an all funds summary giving an overall picture of the City as a whole and where the money is coming from and going to in a concise manner. Additionally, this section contains the budget by each fund. State law requires the City to adopt the annual budget either by fund or by purpose; the City has chosen to budget by fund. A fund, for budgetary purposes, is an accounting entity used for segregating revenues and expenses for specific purposes. The General Fund is used for the normal day to day operations of the City. The Altus Municipal Authority (AMA) fund is used for the normal day to day operations of the enterprise side of the City, the departments that are actually self-supporting from fee revenues, i.e. the electric, sewer and water departments.
- The [Funding Sources](https://city-altus-ok-budget-book.cleargov.com/5489/funding-sources/taxes) (<https://city-altus-ok-budget-book.cleargov.com/5489/funding-sources/taxes>) section gives a breakdown of each type of funding that the City receives from all sources.
- The [Departments](https://city-altus-ok-budget-book.cleargov.com/5489/departments/city-council) (<https://city-altus-ok-budget-book.cleargov.com/5489/departments/city-council>) section contains information about the responsibilities and budget for each department.
- The [Capital Improvements](https://city-altus-ok-budget-book.cleargov.com/5489/capital-improvements/capital-improvement-projects-portal) (<https://city-altus-ok-budget-book.cleargov.com/5489/capital-improvements/capital-improvement-projects-portal>) section currently shows all requests for large capital items by each department. In general, projects and items included in this section have a usable life of three years or more at a cost of \$5000 or more.
- The [Debt](https://city-altus-ok-budget-book.cleargov.com/5489/debt/fund-view) (<https://city-altus-ok-budget-book.cleargov.com/5489/debt/fund-view>) section includes details of all of the debt owed by the City listed by fund.





## 2023 Fiscal Budget Transmittal Letter

Gary Jones, CPA – City Manager



TO: MAYOR AND CITY COUNCIL  
FROM: Gary Jones, City Manager  
DATE: May 3, 2022  
SUBJECT: MANAGEMENT LETTER FOR FY 2022-2023 BUDGET

Attached is the Proposed Budget for FY 2023 submitted in accordance with the Municipal Budget Act as identified in Title 11 of the Oklahoma State Statutes. This budget reflects General Fund including Sales Tax, Use Tax and other revenues that are collected from fees, permits, licenses and fines collected through Municipal Court.

Salaries represent our largest expense. Possible salary adjustments may require budget adjustments.

This budget makes use of the Capital Improvement Fund Balance to address needs identified throughout the city, primarily large capital and project needs. It also reflects transfers from the Altus Municipal Authority to the General Fund as well.

MAPS II went into effect April 1, 2021, and will run for 11 more years. Funds have been borrowed against future MAPS II revenues to take advantage of low interest rates and facilitate completion of projects in a shorter time frame. Projects such as the Aquatic Center, the Community Center and the Reservoir are in the construction phase. Other projects such as the Downtown Park, Improvements to Missile Park, and the Animal Shelter are in different stages of planning.

Our goal is to provide the citizens of Altus the services they need as efficiently as possible striving to manage the resources the people have entrusted us with wisely.



# History of City



Located at the intersection of U.S. Highways 62 and 283, Altus is the county seat of Jackson County, which was originally part of Old Greer County, Texas. Following the Civil War, cattlemen seeking a shorter route to northern markets used the Great Western Trail near the future town. Altus was originally known as Frazer, a small settlement of approximately fifty people located on Bitter Creek. Cowboys often stopped for cold buttermilk at the John McClellan dugout, and Frazer became known locally as Buttermilk Station. The Frazer post office was established on February 18, 1886.

On June 4, 1891, a flash flood almost destroyed Frazer. Residents moved two-and-one-half miles east to higher ground, and W. R. Baucum suggested renaming the town Altus, a Latin word meaning "high." From July 10, 1901, to May 14, 1904, Altus was called Leger, the name of a railroad official's father-in-law. At 1907 statehood Altus had 1,927 residents. In 1908 a spirited campaign arose between Olustee and Altus for the county seat. Altus won with 2,077 votes, as opposed to 1,365 votes for Olustee. The Jackson County Courthouse (listed in the National Register of Historic Places, NR 84003064) was built in 1910. Early-day newspapers included the Oklahoma Democrat (daily and weekly), the Altus Times (weekly), and the Altus Weekly News.

Railroads brought prosperity to the area. In 1908 the Kansas City, Mexico and Orient Railway (acquired by Atchison, Topeka and Santa Fe Railway in 1929) built a line through Altus. The Altus, Wichita Falls and Hollis Railway (which became the Wichita Falls and Northwestern Railway in 1911, acquired by the Missouri, Kansas and Texas Railway in 1922) constructed a line from Altus to the Oklahoma-Texas border. By 1930 Altus was a major regional agricultural trade and distribution center with eight cotton gins, two cotton compresses, and eighteen wholesale businesses. During the 1930s Works Progress Administration building projects included a National Guard armory, a city hall, and a public library.

Altus has continued to grow as an economic and medical hub of southwest Oklahoma. Since 1942 Altus Air Force Base has been the city's economic cornerstone. Other major employers include Jackson County Memorial Hospital, and Bar-S Foods Company. The Lugert-Altus Irrigation District, completed in 1947-48, furnishes water to the local agricultural area, where wheat, cotton, and grain sorghum are grown. Public education is provided through nine schools, with 482 employees and 4,198 students. The Southwest Technology Center has an enrollment of 5,772 in day and evening classes. Higher education is available at Western Oklahoma State College.

Altus is a Main Street community. In 1955 it was chosen as an All American City with the slogan "A City with a Future to Share." Population peaked at 23,302 in 1970. At the turn of the twenty-first century Altus, home to the Museum of the Western Prairie, had 21,447 residents, seven banks, and forty-three churches. The city maintained an aldermanic form of government.

In November of 2012 the city council voted to begin the process of establishing a Charter form of government. On September 10, 2013, citizens of Altus voted to change to a Charter (council-manager) form of government. Click here to read the Altus City Charter. (<https://altusok.gov/documentcenter/view/79>)

## Bibliography

"Altus," Vertical File, Research Division, Oklahoma Historical Society, Oklahoma City. Monroe Billington, "W. C. Austin Irrigation Project," (<http://digital.library.okstate.edu/Chronicles/v030/v030p207.pdf>) The Chronicles of Oklahoma 30 (Summer 1952). Cecil R. Chesser, *Across the Lonely Years: The Story of Jackson County* (Altus, Okla.: Altus Printing Co., 1971). Thelma Olive, ed., *A History of Old Greer County and Its Pioneers* (Mangum, Okla.: Old Greer County Museum and Hall of Fame, 1980).



Frances Herron  
© Oklahoma Historical Society (<http://www.okhistory.org/>)

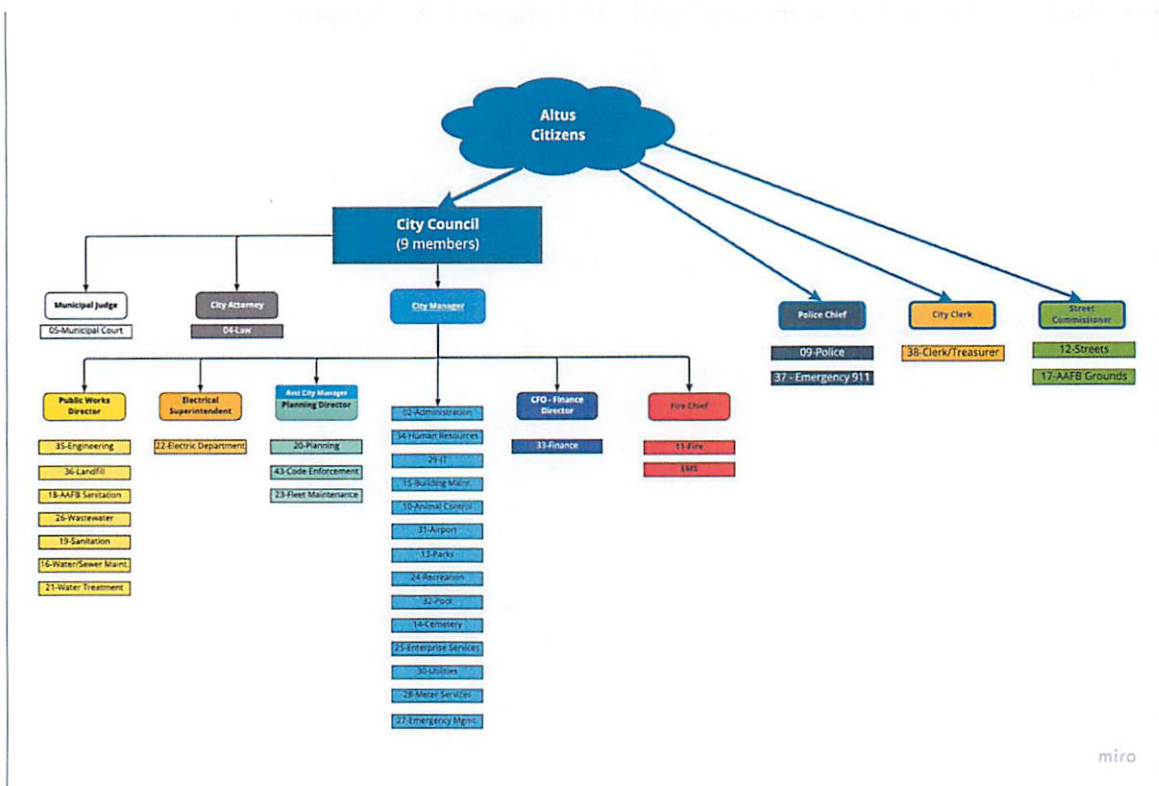
## Photo Credit

Breitenstein, Frank C. (<https://gateway.okhistory.org/ark:/67531/metadc1774334/#who>) March 3, 1941



# Organization Chart

- o Altus Municipal Government is classified as a Charter government operating under the Council-Manager format.
- o A Mayor and 8 Council Members are elected, as well as Police Chief, City Clerk and Street Commissioner.
- o The City Council selects and hires a City Manager to serve as Chief Executive of municipal government.
- o Council also selects and hires a City Attorney and Municipal Judge.



## Altus City Charter - Article II Section 7: [🔗](#)

City Manager and elected officers shall prepare a detailed organization *chart* of city departments, offices and agencies which shows all positions of the city. The Council shall approve the organization *chart* and review it annually. Council shall approve salary/pay scale ranges and job descriptions for each position except those covered by collective bargaining agreements. Review of the organization *charts* and salary/pay scales shall be performed annually as part of the budget approval process.



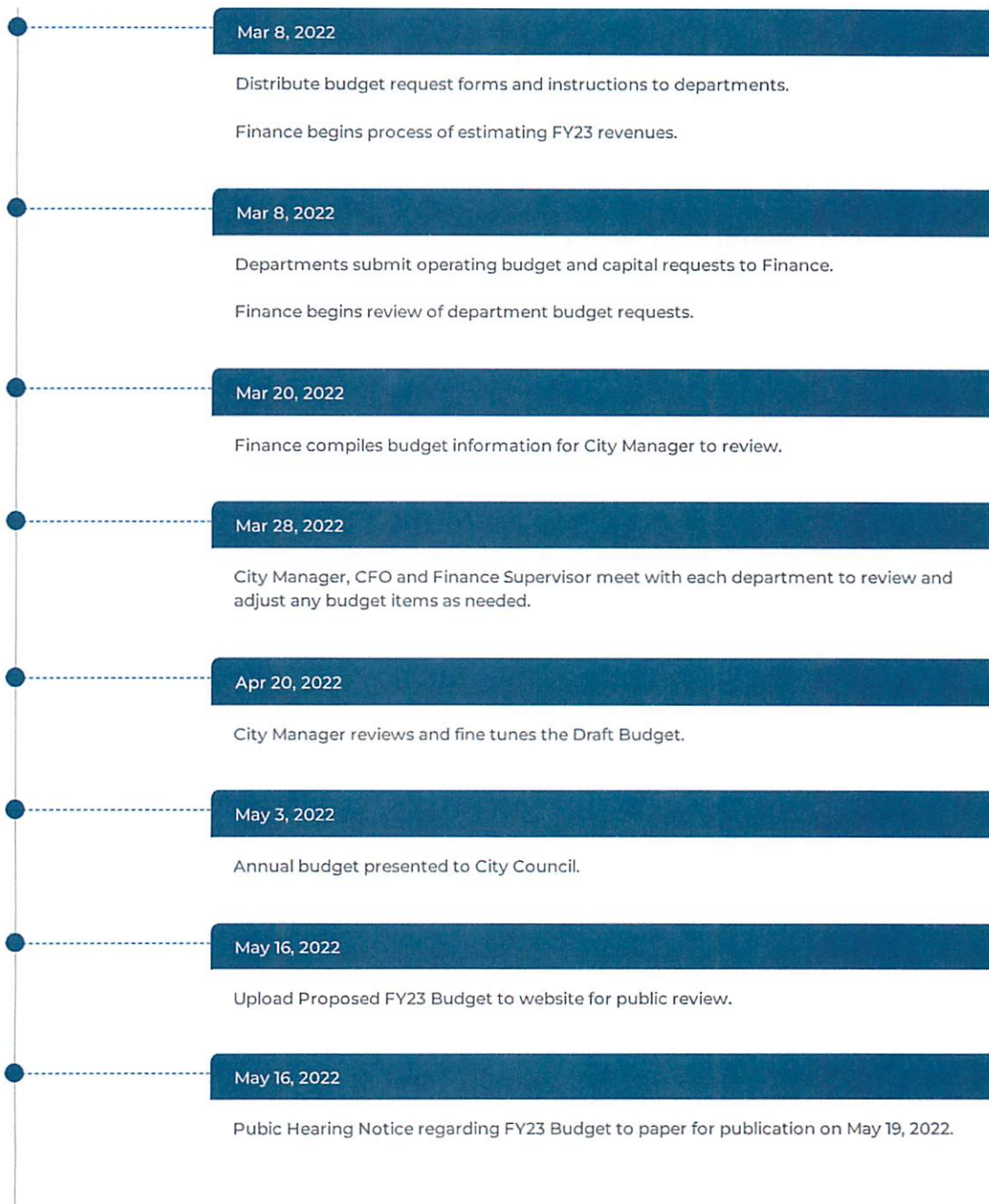
## Budget Information and Timeline

Each year, the City of Altus prepares an annual budget in accordance with requirements set forth in the Oklahoma State Constitution and in accordance with the Oklahoma Municipal Budget Act. The purpose of the budget is to establish a plan by which city management can meet obligations for public services and business activities, meet the requirements for needed capital improvements, and meet sustainable goals consistent with the long-term vision of the Council.

The annual budget is utilized throughout the year to guide department and organizational spending in accordance with priorities set by the City Council, as well as monitor spending in comparison with revenues throughout the year.

The City Council must adopt a balanced annual budget no later than 7 days prior to the beginning of the new fiscal year, which begins on July 1st.

Council may elect to amend the Annual City Budget as needed throughout the fiscal year in order to account for changes in expected revenues or shifting needs and priorities.







---

# **BUDGET OVERVIEW**

---





## Executive Overview

Total Proposed Budget  
(expenses)

**\$118,121,240**

---

Interfund Transfers

**\$15,792,000**

---

Total Operating Budget

**\$102,929,240**

---

Total Revenues  
(Income)

**\$133,858,022**

---

Interfund Transfers

**\$15,792,000**

---

Total Operating Revenues

**\$118,066,022**



# CONSOLIDATED BUDGET OVERVIEW

## CONSOLIDATED BUDGET OVERVIEW REVENUE AND EXPENSE SUMMARY FOR ALL FUNDS

	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
<b>Revenue Overview</b>			
Taxes	16,587,140	13,161,746	15,320,100
Licenses & Permits	118,000	129,244	154,500
Grants	5,151,175	6,007,587	6,340,500
Fees	36,061,200	32,507,052	37,605,900
Fines	184,000	187,776	224,050
Interest	40,000	25,643	7,000
Donations	192,000	183,423	210,000
Misc. Revenues	1,382,750	1,551,844	1,498,000
Other Revenue	9,450,000	939,100	23,142,500
Transfers	12,428,755	13,327,971	15,792,000
Fund Balance	27,250,934	(203,244)	33,563,472
<b>Total Revenue</b>	<b>\$ 108,845,954</b>	<b>\$ 67,818,142</b>	<b>\$ 133,858,022</b>
<b>Expenditure Overview</b>			
Personal Services	19,034,221	14,334,585	20,923,570
Materials & Supplies	18,701,068	15,858,460	21,444,650
Other Svcs & Chg	6,990,048	5,009,624	7,409,105
Capital Outlay	38,435,317	20,208,926	46,724,697
Debt Service	1,967,655	4,606,620	5,827,218
Fund Transfers	20,773,040	13,331,763	15,792,000
<b>Total Expenditures</b>	<b>\$ 105,901,349</b>	<b>\$ 73,349,978</b>	<b>\$ 118,121,240</b>



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# **FUND SUMMARIES**

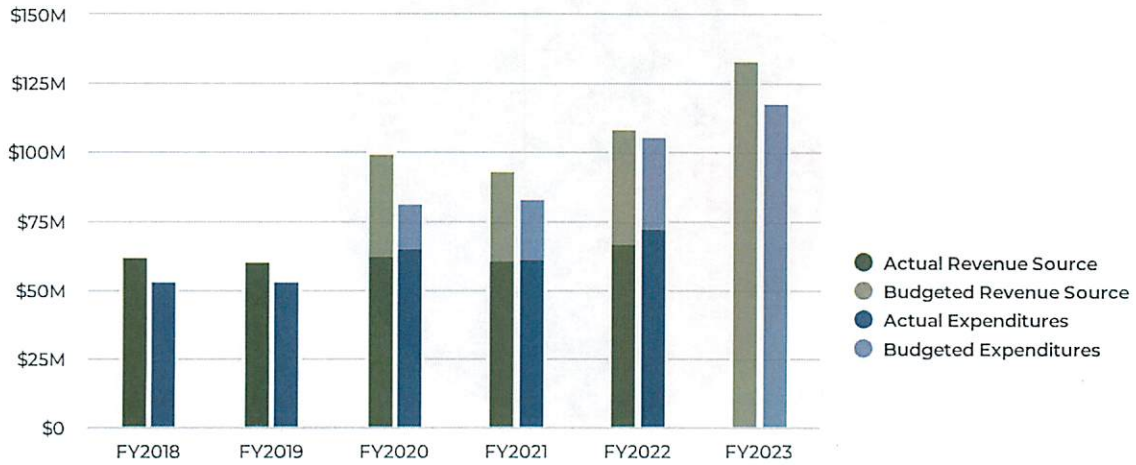
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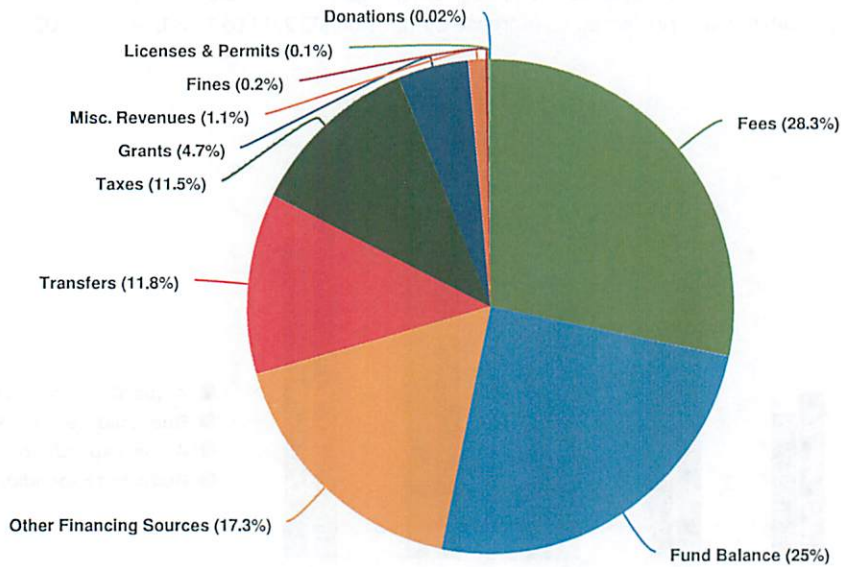
## Summary

The City of Altus is projecting \$133.67M of revenue in FY2023, which represents a 22.8% increase over the prior year. Budgeted expenditures are projected to increase by 11.5% or \$12.22M to \$118.12M in FY2023.



# ALL FUNDS - Revenues by Source

## Projected 2023 Revenues by Source

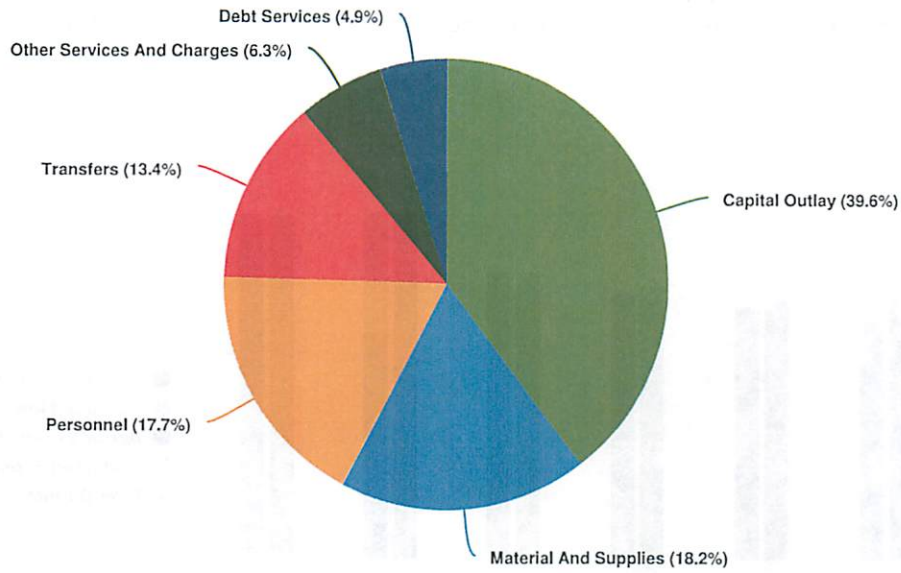


Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY2022 Actual vs. FY2023 Budgeted (\$ Change)	FY22 vs. FY23 %
Revenue Source					
Taxes	\$16,587,140.00	\$13,161,746.24	\$15,320,100.00	\$2,158,353.76	16.4%
Licenses & Permits	\$118,000.00	\$129,244.14	\$154,500.00	\$25,255.86	19.5%
Grants	\$5,151,175.00	\$6,007,587.06	\$6,340,500.00	\$332,912.94	5.5%
Fees	\$36,247,200.00	\$32,667,778.95	\$37,790,900.00	\$5,123,121.05	15.7%
Fines	\$184,000.00	\$187,775.91	\$224,050.00	\$36,274.09	19.3%
Interest	\$40,000.00	\$25,642.64	\$7,000.00	-\$18,642.64	-72.7%
Donations	\$6,000.00	\$22,696.00	\$25,000.00	\$2,304.00	10.2%
Misc. Revenues	\$1,382,750.00	\$1,551,844.11	\$1,498,000.00	-\$53,844.11	-3.5%
Other Financing Sources	\$9,450,000.00	\$939,099.54	\$23,142,500.00	\$22,203,400.46	2,364.3%
Transfers	\$12,428,755.00	\$13,327,970.72	\$15,792,000.00	\$2,464,029.28	18.5%
Fund Balance	\$27,250,934.28	-\$203,243.50	\$33,378,471.63	\$33,581,715.13	-16,522.9%
<b>Total Revenue Source:</b>	<b>\$108,845,954.28</b>	<b>\$67,818,141.81</b>	<b>\$133,673,021.63</b>	<b>\$65,854,879.82</b>	<b>97.1%</b>



# ALL FUNDS - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY2022 Actual vs. FY2023 Budgeted (\$ Change)	FY22 vs. FY23 %
Expense Objects					
Personnel	\$19,034,220.97	\$14,334,584.70	\$20,923,570.00	\$6,588,985.30	46%
Material And Supplies	\$18,701,067.84	\$15,858,460.23	\$21,444,650.00	\$5,586,189.77	35.2%
Other Services And Charges	\$6,990,048.02	\$5,009,624.21	\$7,409,105.00	\$2,399,480.79	47.9%
Capital Outlay	\$38,435,317.17	\$20,208,926.21	\$46,724,697.05	\$26,515,770.84	131.2%
Debt Services	\$1,967,655.00	\$4,606,619.92	\$5,827,218.00	\$1,220,598.08	26.5%
Transfers	\$20,773,040.00	\$13,331,763.22	\$15,792,000.00	\$2,460,236.78	18.5%
<b>Total Expense Objects:</b>	<b>\$105,901,349.00</b>	<b>\$73,349,978.49</b>	<b>\$118,121,240.05</b>	<b>\$44,771,261.56</b>	<b>61%</b>

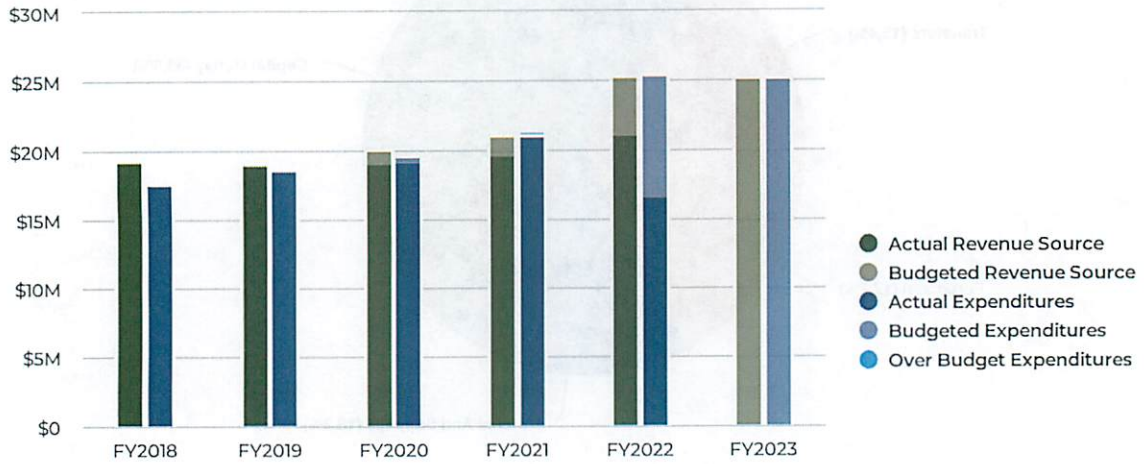




# General Fund

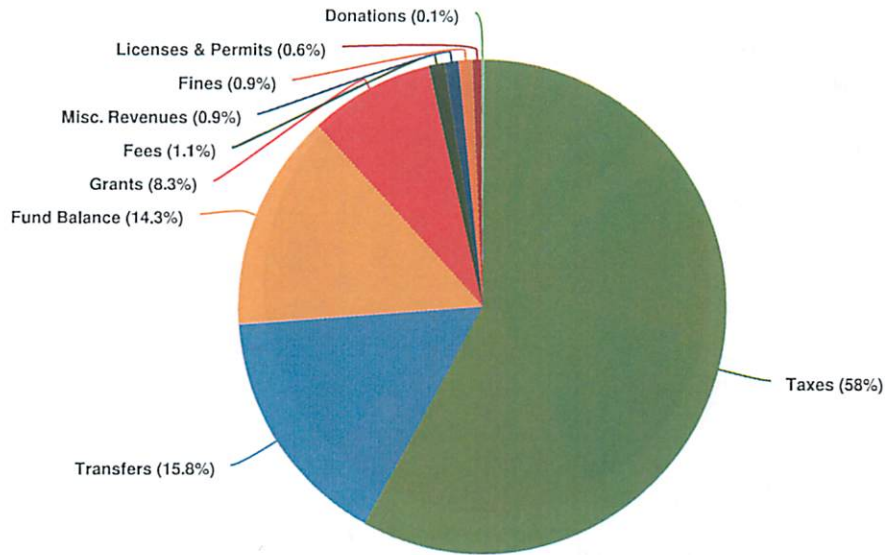
## Summary

The City of Altus is projecting \$25.26M of revenue in FY2023, which represents a 0.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.6% or \$155.59K to \$25.26M in FY2023.



# GENERAL FUND - Revenues by Source

## Projected 2023 Revenues by Source

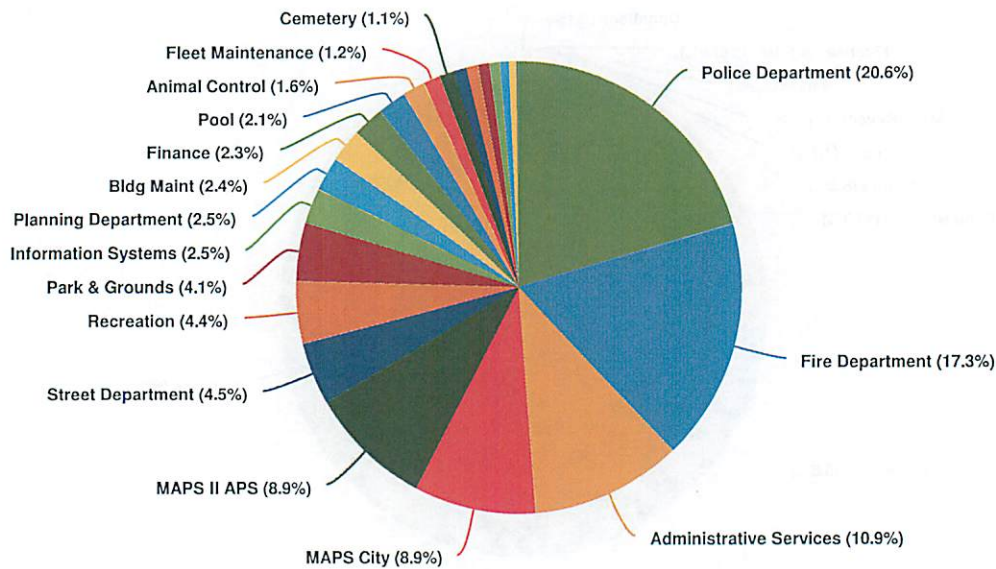


Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue Source			
Taxes	\$16,027,140.00	\$12,594,236.30	\$14,655,100.00
Licenses & Permits	\$118,000.00	\$129,244.14	\$154,500.00
Grants	\$145,000.00	\$414,974.72	\$2,088,500.00
Fees	\$287,000.00	\$231,820.58	\$268,850.00
Fines	\$184,000.00	\$187,775.91	\$224,050.00
Interest	\$10,000.00	\$4,497.37	\$6,000.00
Donations	\$6,000.00	\$22,696.00	\$25,000.00
Misc. Revenues	\$131,750.00	\$161,974.16	\$236,000.00
Other Financing Sources	\$0.00	\$7,009.96	\$5,000.00
Transfers	\$7,750,000.00	\$7,520,833.31	\$4,000,000.00
Fund Balance	\$700,000.00	\$0.00	\$3,600,985.00
<b>Total Revenue Source:</b>	<b>\$25,358,890.00</b>	<b>\$21,275,062.45</b>	<b>\$25,263,985.00</b>



# GENERAL FUND - Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Administrative Services	\$951,922.16	\$943,336.06	\$2,765,550.00
City Council	\$46,000.00	\$2,343.74	\$36,000.00
Municipal Court	\$176,615.96	\$130,600.23	\$166,805.00
Police Department	\$5,591,162.70	\$3,752,986.65	\$5,192,200.00
Law	\$198,281.02	\$141,515.14	\$213,850.00
Animal Control	\$360,326.63	\$327,160.93	\$411,215.00
Fire Department	\$3,210,740.35	\$2,505,384.00	\$4,363,085.00
Street Department	\$1,017,088.92	\$793,674.74	\$1,133,565.00
Cemetery	\$371,566.92	\$248,975.86	\$268,805.00
Bldg Maint	\$432,981.54	\$318,682.99	\$604,975.00
Planning Department	\$463,160.96	\$353,111.73	\$628,105.00
Park & Grounds	\$815,986.85	\$613,261.40	\$1,047,495.00
Fleet Maintenance	\$350,560.96	\$237,146.45	\$308,660.00
Recreation	\$1,236,463.31	\$735,391.95	\$1,102,010.00
Emergency Management	\$148,640.24	\$88,804.16	\$139,525.00
Information Systems	\$506,380.48	\$452,124.41	\$643,820.00
Pool	\$651,726.01	\$268,051.55	\$532,225.00
Finance	\$514,451.20	\$337,171.97	\$574,950.00
Human Resources	\$228,175.01	\$155,719.74	\$222,910.00
City Clerk-Treasurer	\$221,645.31	\$162,402.81	\$231,850.00
Code Enforcement	\$113,658.66	\$79,109.37	\$176,385.00
MAPS City	\$4,312,040.00	\$2,122,756.61	\$2,250,000.00



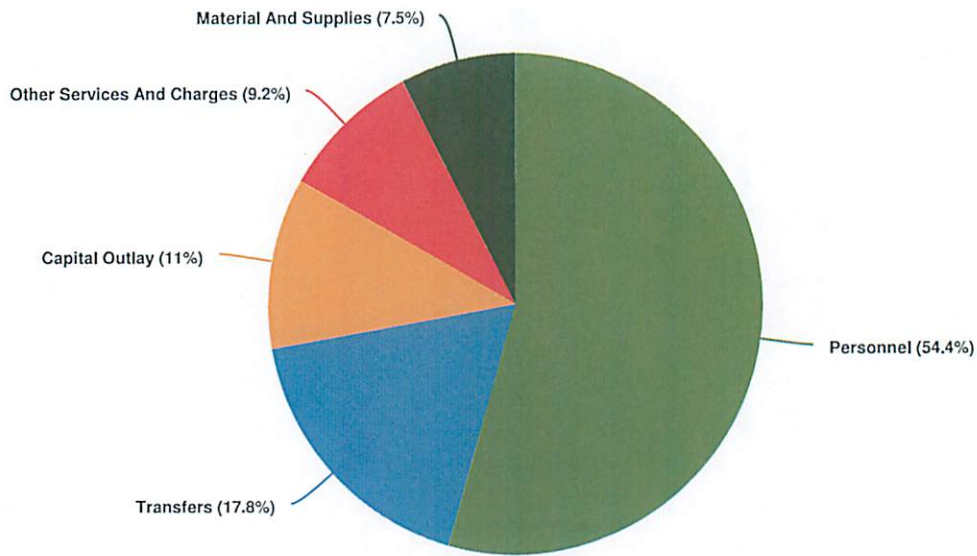
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
MAPS II APS	\$0.00	\$1,962,756.61	\$2,250,000.00
Interfund Transfers	\$3,500,000.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$25,419,575.19</b>	<b>\$16,732,469.10</b>	<b>\$25,263,985.00</b>





# GENERAL FUND - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



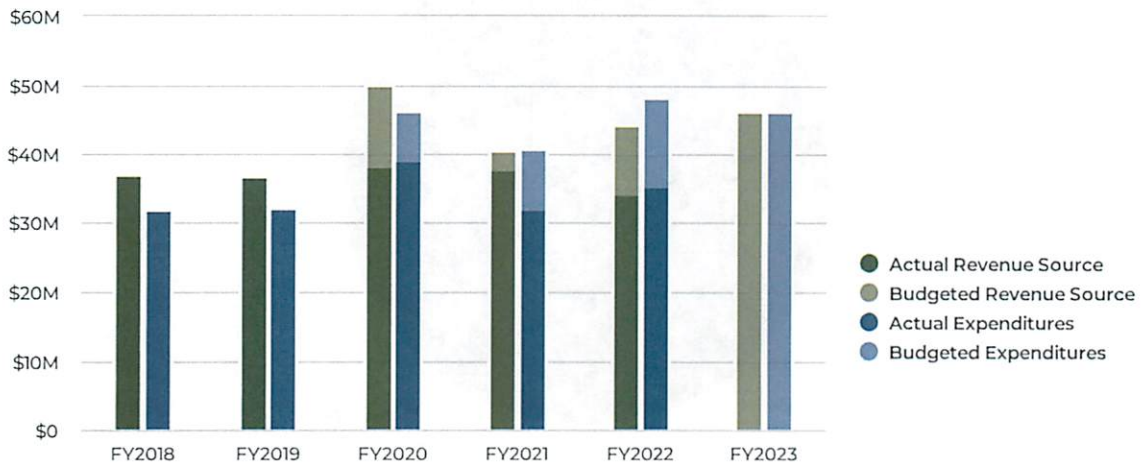
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expense Objects			
Personnel	\$12,733,944.74	\$9,373,336.48	\$13,739,655.00
Material And Supplies	\$1,668,873.18	\$1,151,576.14	\$1,906,100.00
Other Services And Charges	\$2,211,794.27	\$1,432,649.94	\$2,334,555.00
Capital Outlay	\$992,923.00	\$689,393.32	\$2,783,675.00
Transfers	\$7,812,040.00	\$4,085,513.22	\$4,500,000.00
<b>Total Expense Objects:</b>	<b>\$25,419,575.19</b>	<b>\$16,732,469.10</b>	<b>\$25,263,985.00</b>





## Summary

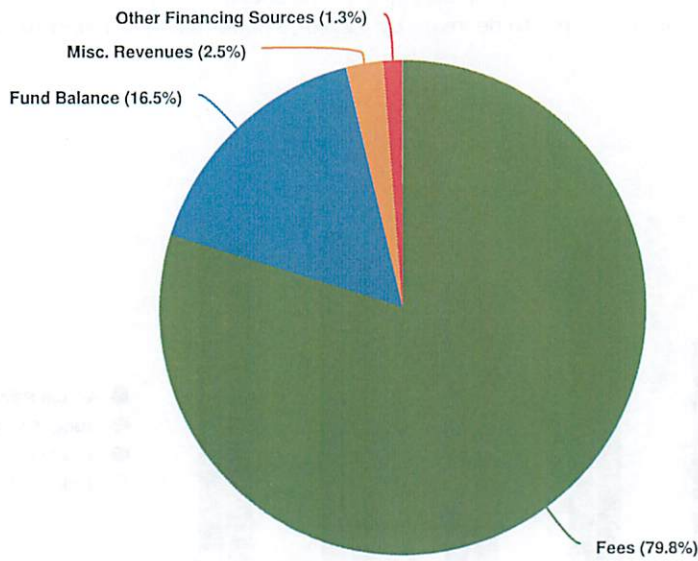
The City of Altus is projecting \$46.4M of revenue in FY2023, which represents a 4.5% increase over the prior year. Budgeted expenditures are projected to decrease by 4.2% or \$2.01M to \$46.4M in FY2023.





# AMA FUND - Revenues by Source

## Projected 2023 Revenues by Source

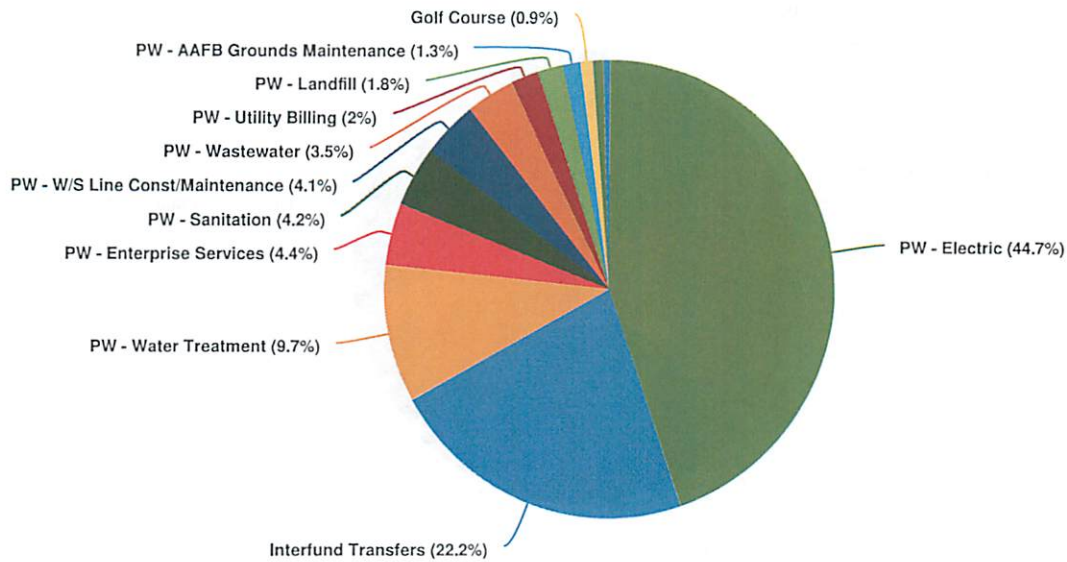


Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue Source			
Fees	\$35,463,500.00	\$31,968,610.33	\$37,016,500.00
Interest	\$20,000.00	\$4,015.38	\$0.00
Misc. Revenues	\$1,231,000.00	\$1,289,259.41	\$1,137,000.00
Other Financing Sources	\$2,700,000.00	\$879,029.60	\$600,000.00
Transfers	\$0.00	\$250,000.00	
Fund Balance	\$5,000,000.00	\$0.00	\$7,649,094.52
<b>Total Revenue Source:</b>	<b>\$44,414,500.00</b>	<b>\$34,390,914.72</b>	<b>\$46,402,594.52</b>



# AMA FUND - Expenditures by Department

## Budgeted Expenditures by Function

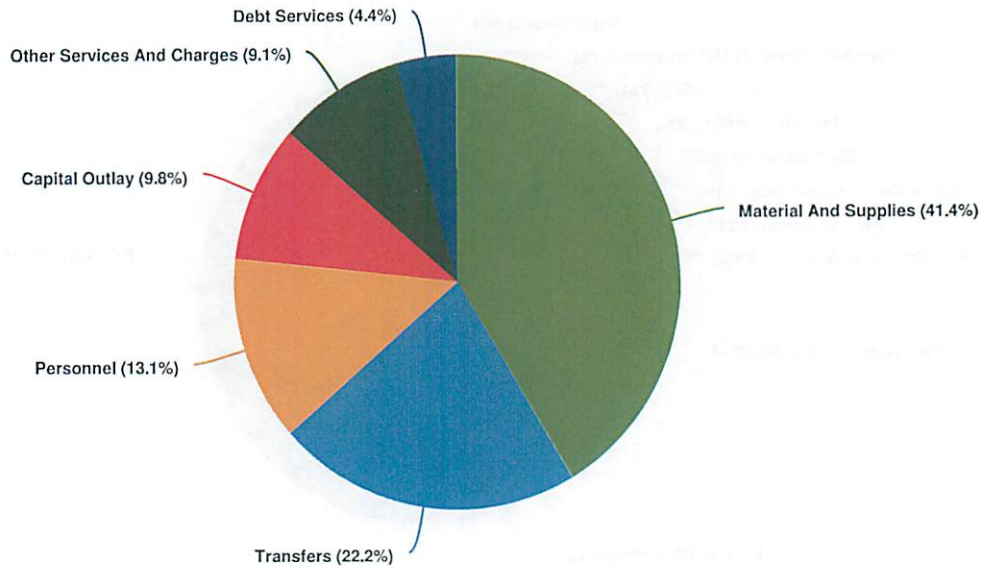


Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Interfund Transfers	\$12,961,000.00	\$8,996,250.00	\$10,292,000.00
PW - W/S Line Const/Maintenance	\$1,826,933.27	\$1,776,798.57	\$1,881,820.00
PW - AAFB Grounds Maintenance	\$725,109.99	\$412,707.97	\$587,751.52
PW - AAFB Sanitation	\$204,670.72	\$177,981.45	\$232,760.00
PW - Sanitation	\$1,411,330.68	\$1,134,951.23	\$1,944,780.00
PW - Water Treatment	\$4,909,634.14	\$3,895,500.63	\$4,508,120.00
PW - Electric	\$18,571,985.93	\$14,422,554.28	\$20,757,310.00
PW - Enterprise Services	\$2,304,653.75	\$858,803.92	\$2,043,000.00
PW - Wastewater	\$2,513,963.27	\$2,110,009.83	\$1,607,918.00
PW - Utility Billing	\$816,512.91	\$635,433.12	\$945,795.00
PW - Engineering	\$260,764.83	\$229,255.00	\$352,030.00
PW - Landfill	\$1,488,953.61	\$534,223.73	\$841,310.00
Golf Course	\$418,500.00	\$270,957.49	\$408,000.00
<b>Total Expenditures:</b>	<b>\$48,414,013.10</b>	<b>\$35,455,427.22</b>	<b>\$46,402,594.52</b>



# AMA FUND - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expense Objects			
Personnel	\$5,527,286.95	\$4,313,804.13	\$6,093,445.00
Material And Supplies	\$16,741,694.66	\$14,395,300.50	\$19,202,550.00
Other Services And Charges	\$4,204,053.75	\$3,330,580.72	\$4,231,450.00
Capital Outlay	\$7,012,322.74	\$2,730,784.72	\$4,555,931.52
Debt Services	\$1,967,655.00	\$1,688,707.15	\$2,027,218.00
Transfers	\$12,961,000.00	\$8,996,250.00	\$10,292,000.00
<b>Total Expense Objects:</b>	<b>\$48,414,013.10</b>	<b>\$35,455,427.22</b>	<b>\$46,402,594.52</b>

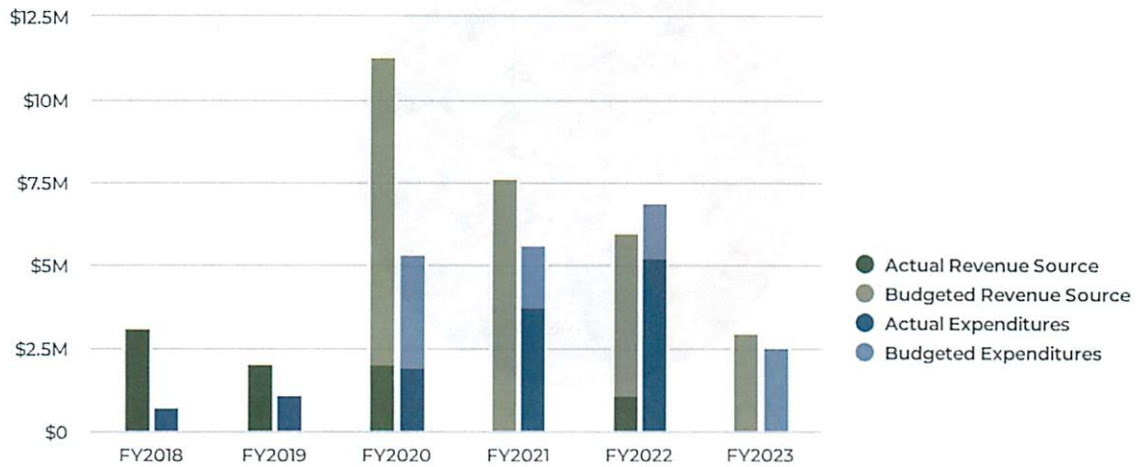




# Capital Improvement Fund

## Summary

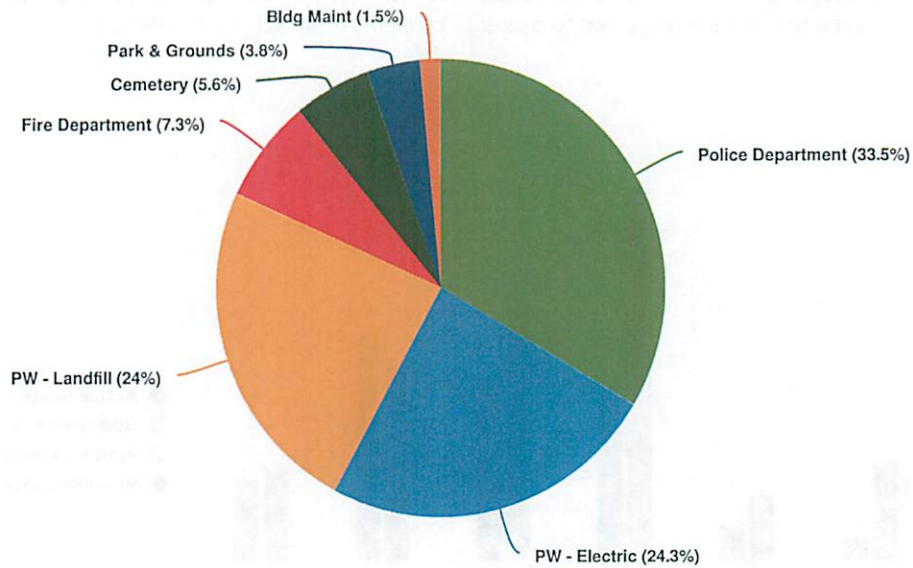
The City of Altus is projecting \$3M of revenue in FY2023, which represents a 50% decrease over the prior year. Budgeted expenditures are projected to decrease by 62.4% or \$4.32M to \$2.61M in FY2023.





# CAPITAL IMP FUND - Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Police Department	\$727,966.09	\$460,228.70	\$875,000.00
Fire Department	\$227,465.50	\$500,740.38	\$190,000.00
Street Department	\$250,000.00	\$286,830.10	\$0.00
Cemetery	\$47,750.00	\$44,305.71	\$145,000.00
Bldg Maint	\$45,084.95	\$241,777.70	\$38,800.00
Park & Grounds	\$57,750.00	\$44,727.88	\$99,846.00
Recreation	\$32,000.00	\$251,436.25	\$0.00
Interfund Transfers	\$0.00	\$250,000.00	\$0.00
PW - W/S Line Const/Maintenance	\$407,960.52	\$237,019.66	\$0.00
PW - Sanitation	\$455,000.00	\$121,310.40	\$0.00
PW - Electric	\$210,000.00	\$210,000.00	\$635,000.00
PW - Enterprise Services	\$0.00	\$15,500.00	\$0.00
PW - Wastewater	\$2,190,838.20	\$668,022.48	\$0.00
PW - Engineering	\$1,262,457.95	\$217,599.03	\$0.00
PW - Landfill	\$1,016,789.51	\$1,734,160.24	\$625,000.00
<b>Total Expenditures:</b>	<b>\$6,931,062.72</b>	<b>\$5,283,658.53</b>	<b>\$2,608,646.00</b>

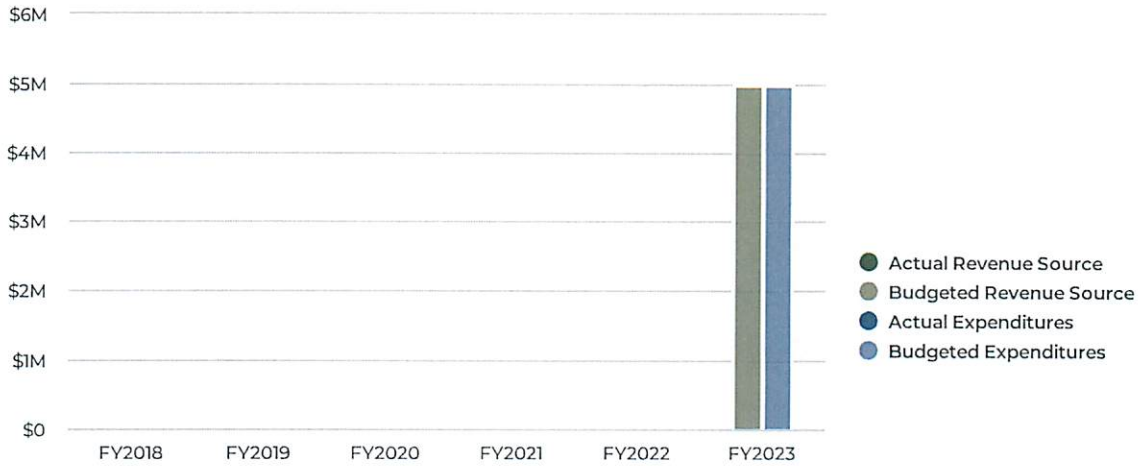




# AMA Capital Projects Fund

## Summary

The City of Altus is projecting \$5M of revenue in FY2023, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$5M to \$5M in FY2023.



## AMA PROJECTS FUND \$5,000,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Interfund Transfers			\$5,000,000.00
<b>Total Revenue:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000,000.00</b>



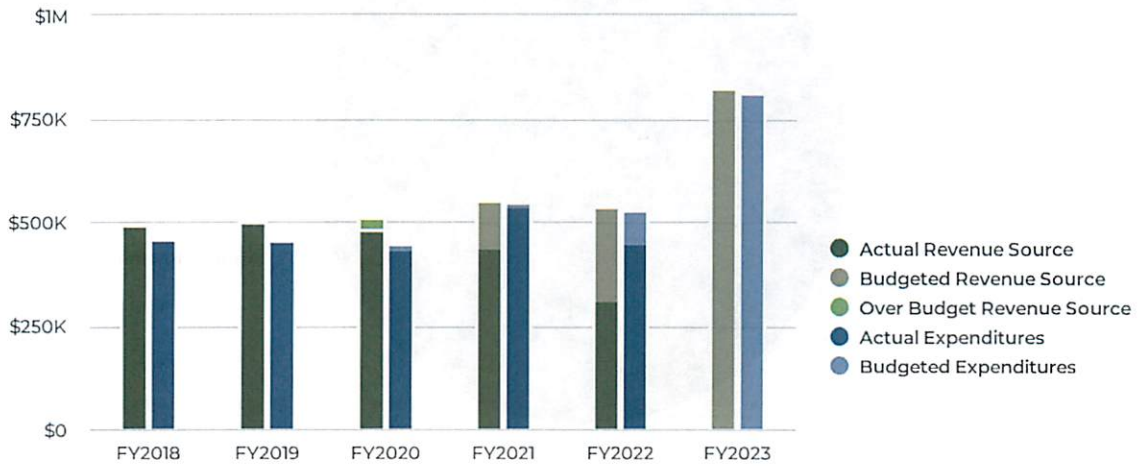






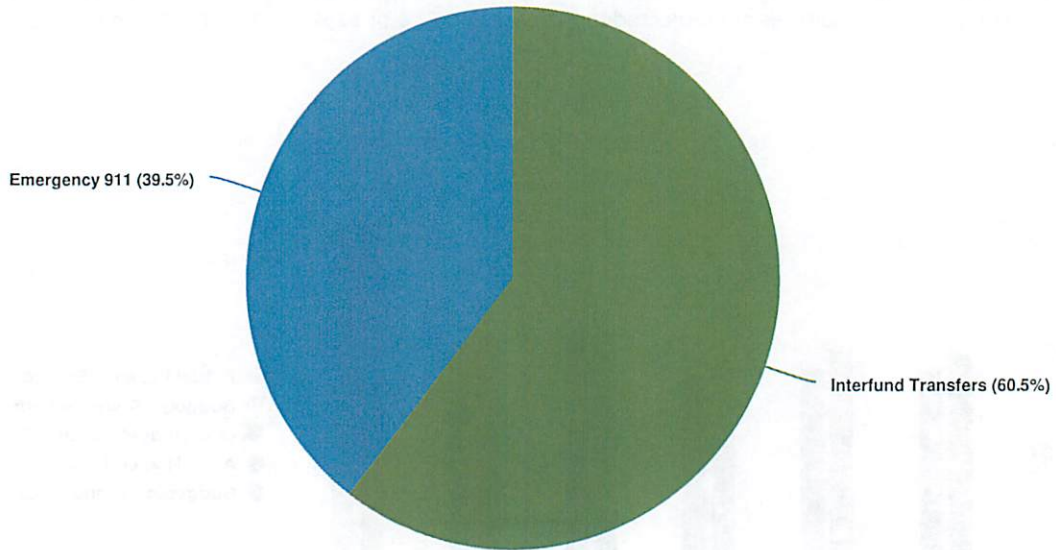
## Summary

The City of Altus is projecting \$826.23K of revenue in FY2023, which represents a 54.1% increase over the prior year. Budgeted expenditures are projected to increase by 53.2% or \$282.62K to \$813.85K in FY2023.



# E-911 FUND - Revenue by Department

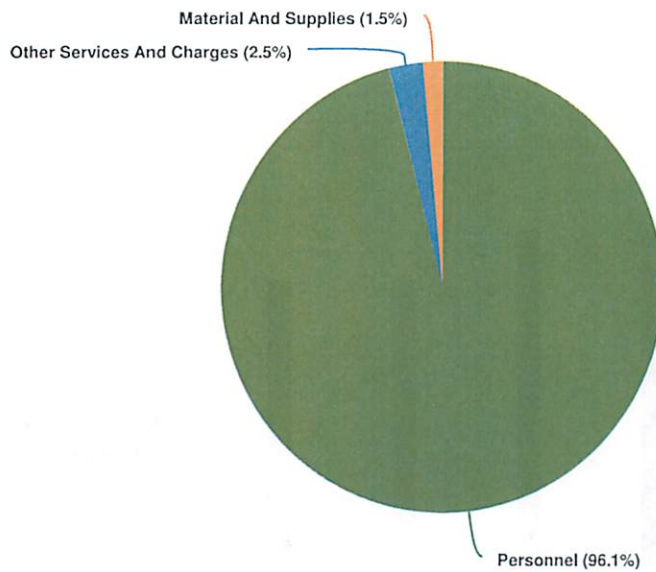
## Projected 2023 Revenue by Department



Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Interfund Transfers	\$220,000.00	\$165,499.97	\$500,000.00
Emergency 911	\$316,227.58	\$149,416.82	\$326,227.58
<b>Total Revenue:</b>	<b>\$536,227.58</b>	<b>\$314,916.79</b>	<b>\$826,227.58</b>

# E-911 FUND - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



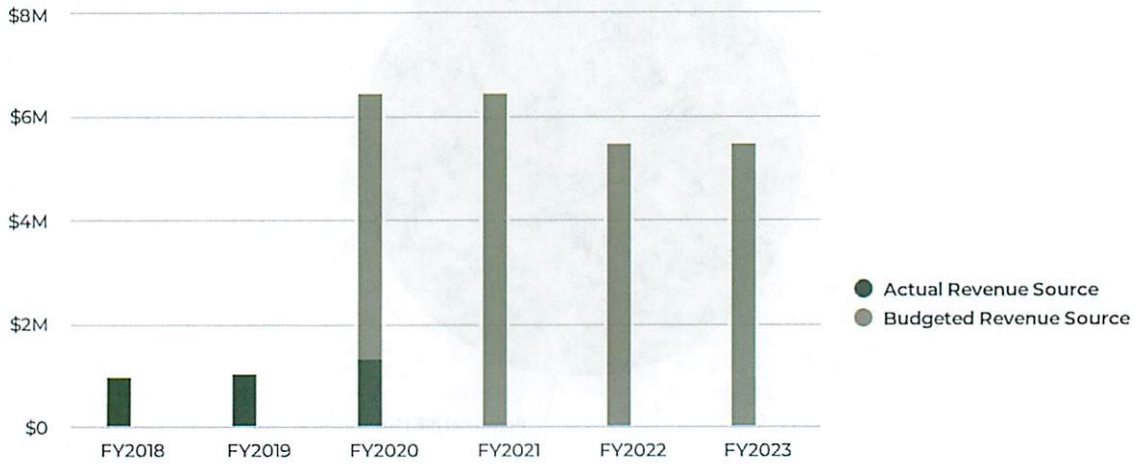
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expense Objects			
Personnel	\$504,227.58	\$447,124.04	\$781,850.00
Material And Supplies	\$7,000.00	\$2,590.86	\$12,000.00
Other Services And Charges	\$20,000.00	\$876.75	\$20,000.00
<b>Total Expense Objects:</b>	<b>\$531,227.58</b>	<b>\$450,591.65</b>	<b>\$813,850.00</b>



# Emergency Fund

## Summary

The City of Altus is projecting \$5.5M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



## EMERGENCY FUND \$5,550,000 - Revenue by Department

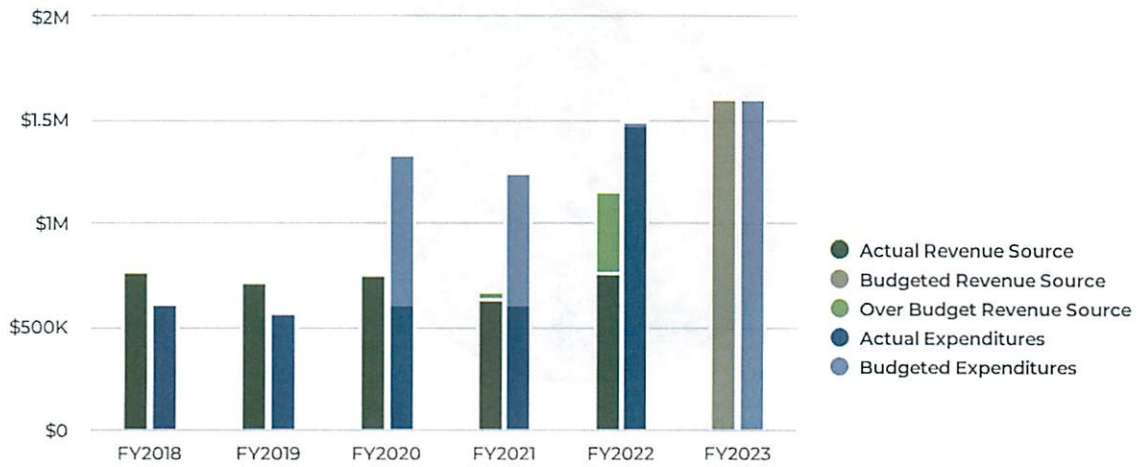
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Capital Development	\$5,500,000.00	\$6,411.49	\$5,500,000.00
<b>Total Revenue:</b>	<b>\$5,500,000.00</b>	<b>\$6,411.49</b>	<b>\$5,500,000.00</b>





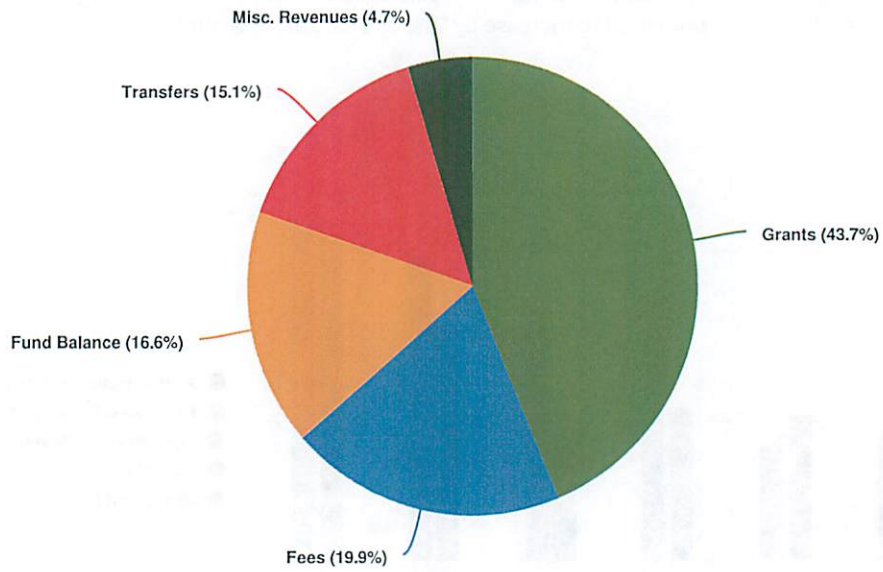
## Summary

The City of Altus is projecting \$1.61M of revenue in FY2023, which represents a 110.8% increase over the prior year. Budgeted expenditures are projected to increase by 7.1% or \$106.29K to \$1.61M in FY2023.



# AIRPORT FUND - Revenues by Source

## Projected 2023 Revenues by Source

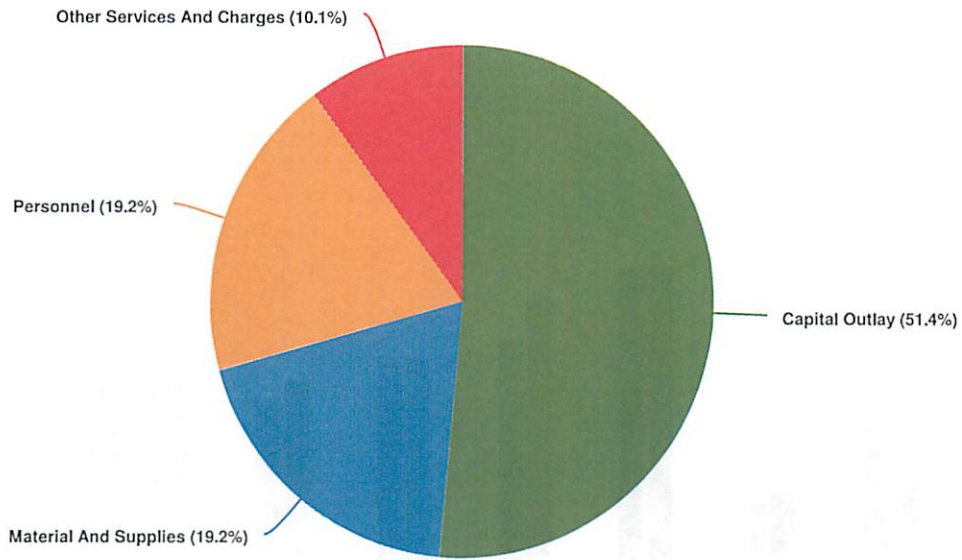


Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue Source			
Grants	\$32,000.00	\$677,970.00	\$702,000.00
Fees	\$311,000.00	\$306,341.37	\$320,000.00
Interest	\$0.00	\$259.89	\$0.00
Misc. Revenues	\$15,000.00	\$65,838.00	\$75,000.00
Transfers	\$141,000.00	\$105,750.00	\$242,000.00
Fund Balance	\$262,761.70	\$0.00	\$266,620.00
<b>Total Revenue Source:</b>	<b>\$761,761.70</b>	<b>\$1,156,159.26</b>	<b>\$1,605,620.00</b>



# AIRPORT FUND - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

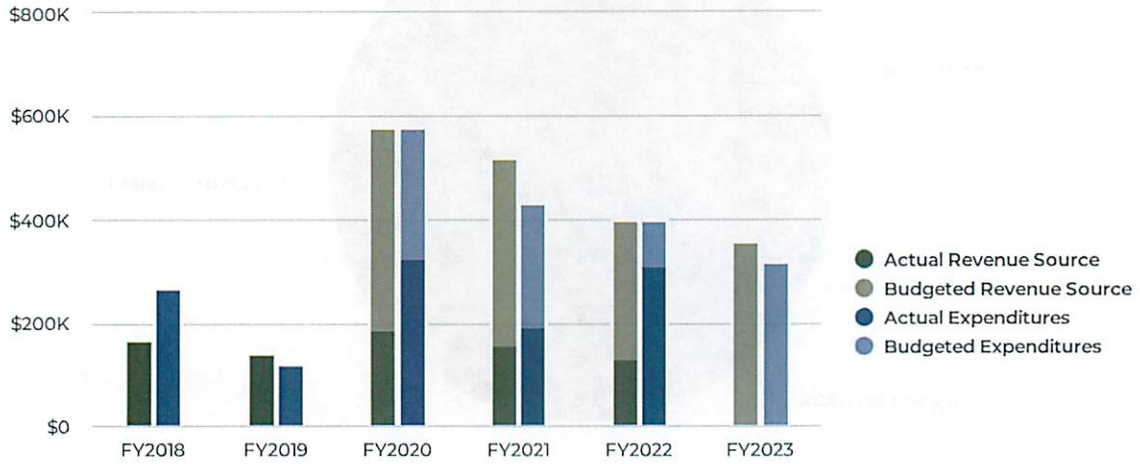


Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expense Objects			
Personnel	\$268,761.70	\$200,320.05	\$308,620.00
Material And Supplies	\$283,500.00	\$305,957.73	\$309,000.00
Other Services And Charges	\$118,500.00	\$75,596.29	\$162,400.00
Capital Outlay	\$828,568.00	\$899,793.57	\$825,600.00
<b>Total Expense Objects:</b>	<b>\$1,499,329.70</b>	<b>\$1,481,667.64</b>	<b>\$1,605,620.00</b>



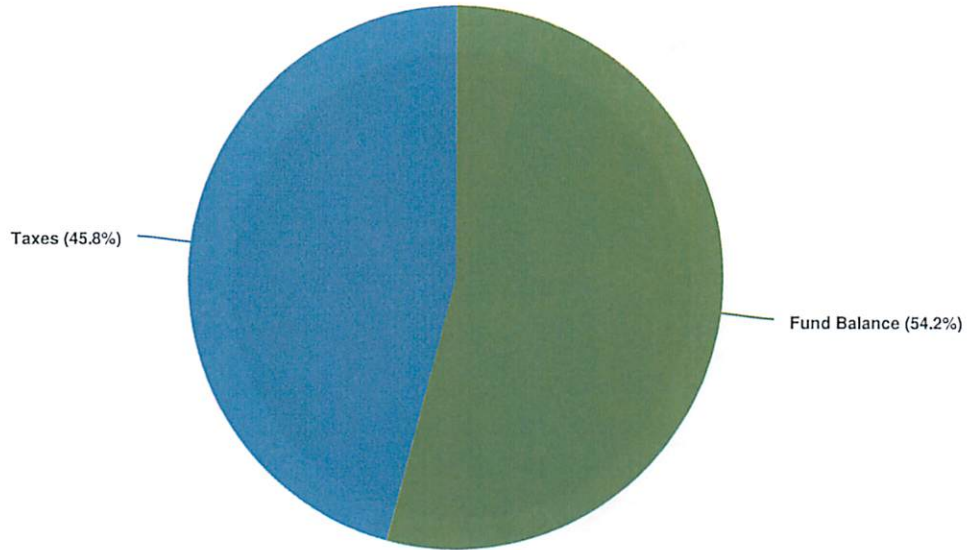
### Summary

The City of Altus is projecting \$360K of revenue in FY2023, which represents a 10% decrease over the prior year. Budgeted expenditures are projected to decrease by 20% or \$80K to \$320K in FY2023.



# STREET & ALLEY FUND - Revenues by Source

## Projected 2023 Revenues by Source



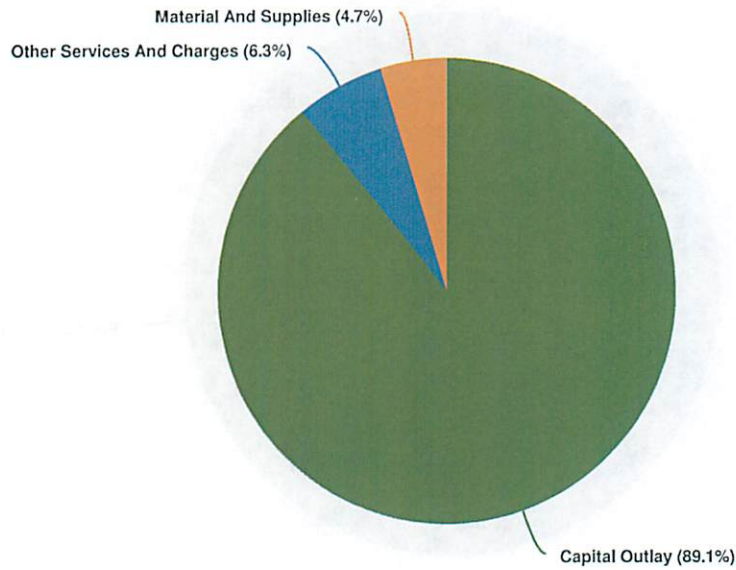
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue Source			
Taxes	\$145,000.00	\$132,243.89	\$165,000.00
Interest	\$0.00	\$215.42	\$0.00
Fund Balance	\$255,000.00	\$0.00	\$195,000.00
<b>Total Revenue Source:</b>	<b>\$400,000.00</b>	<b>\$132,459.31</b>	<b>\$360,000.00</b>





# STREET & ALLEY FUND - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expense Objects			
Material And Supplies	\$0.00	\$3,035.00	\$15,000.00
Other Services And Charges	\$10,000.00	\$1,813.08	\$20,000.00
Capital Outlay	\$390,000.00	\$308,324.31	\$285,000.00
<b>Total Expense Objects:</b>	<b>\$400,000.00</b>	<b>\$313,172.39</b>	<b>\$320,000.00</b>



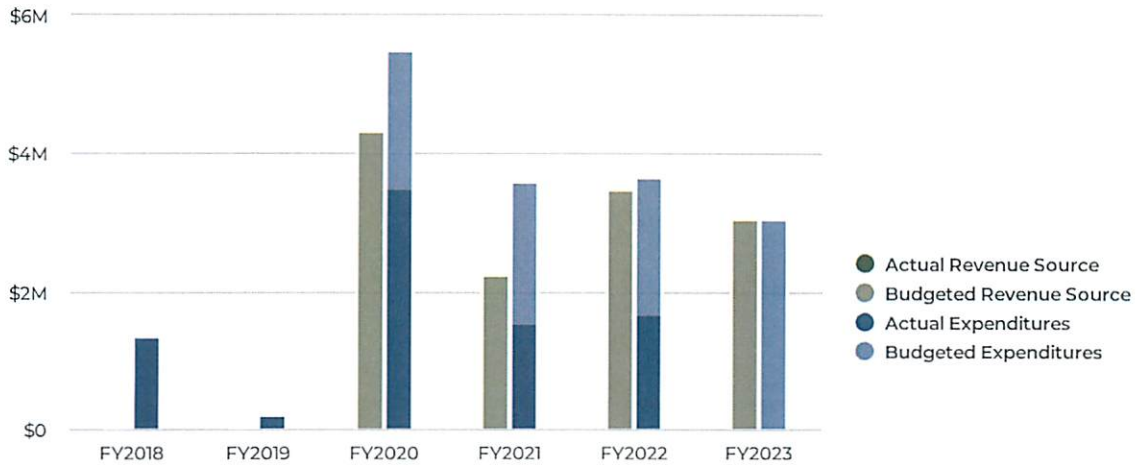




# MAPS I Special Sales Tax Fund

## Summary

The City of Altus is projecting \$3.06M of revenue in FY2023, which represents a 12.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 16.7% or \$612.38K to \$3.06M in FY2023.

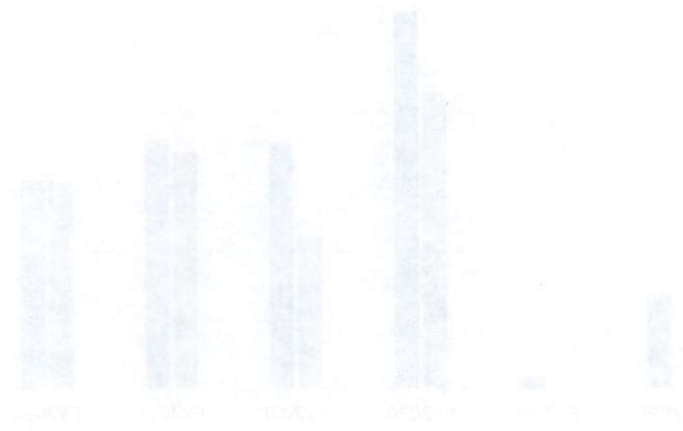


## MAPS I \$3,058,145 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
MAPS HS	\$0.00	\$24.25	\$0.00
MAPS City	\$3,500,000.00	\$2,337.95	\$3,058,144.65
<b>Total Revenue:</b>	<b>\$3,500,000.00</b>	<b>\$2,362.20</b>	<b>\$3,058,144.65</b>

## MAPS I \$3,058,145 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
MAPS City	\$3,670,527.20	\$1,480,889.20	\$3,058,144.65
MAPS HS	\$0.00	\$231,790.04	\$0.00
<b>Total Expenditures:</b>	<b>\$3,670,527.20</b>	<b>\$1,712,679.24</b>	<b>\$3,058,144.65</b>



## MAPS I \$3,058,145 - Revenue by Department

Department	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Public Safety	~\$1,200,000	~\$400,000	~\$100,000
Public Works	~\$1,000,000	~\$300,000	~\$50,000
Public Safety	~\$800,000	~\$200,000	~\$50,000
Public Works	~\$600,000	~\$100,000	~\$50,000
Public Safety	~\$400,000	~\$50,000	~\$50,000
Public Works	~\$200,000	~\$50,000	~\$50,000

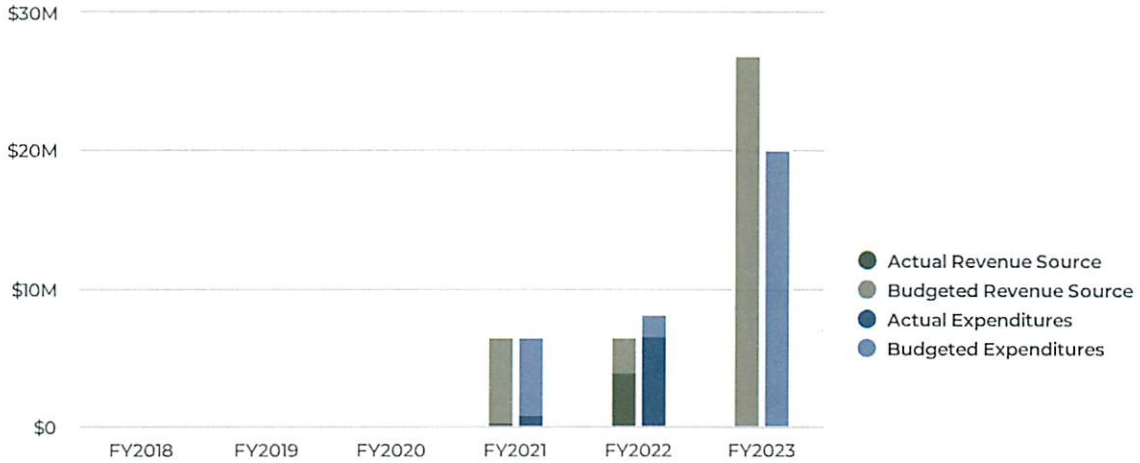




# MAPS II Special Sales Tax Fund

## Summary

The City of Altus is projecting \$27M of revenue in FY2023, which represents a 307.5% increase over the prior year. Budgeted expenditures are projected to increase by 140.6% or \$11.77M to \$20.15M in FY2023.



## MAPS II City \$16,250,000/APS \$10,750,000- Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
MAPS City	\$6,625,000.00	\$2,041,076.64	\$16,250,000.00
MAPS II APS	\$0.00	\$2,040,806.64	\$10,750,000.00
<b>Total Revenue:</b>	<b>\$6,625,000.00</b>	<b>\$4,081,883.28</b>	<b>\$27,000,000.00</b>

## MAPS II City \$9,750,000/APS \$10,400,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
MAPS City	\$8,376,095.72	\$5,298,315.12	\$9,750,000.00
MAPS II APS	\$0.00	\$1,458,956.41	\$10,400,000.00
<b>Total Expenditures:</b>	<b>\$8,376,095.72</b>	<b>\$6,757,271.53</b>	<b>\$20,150,000.00</b>

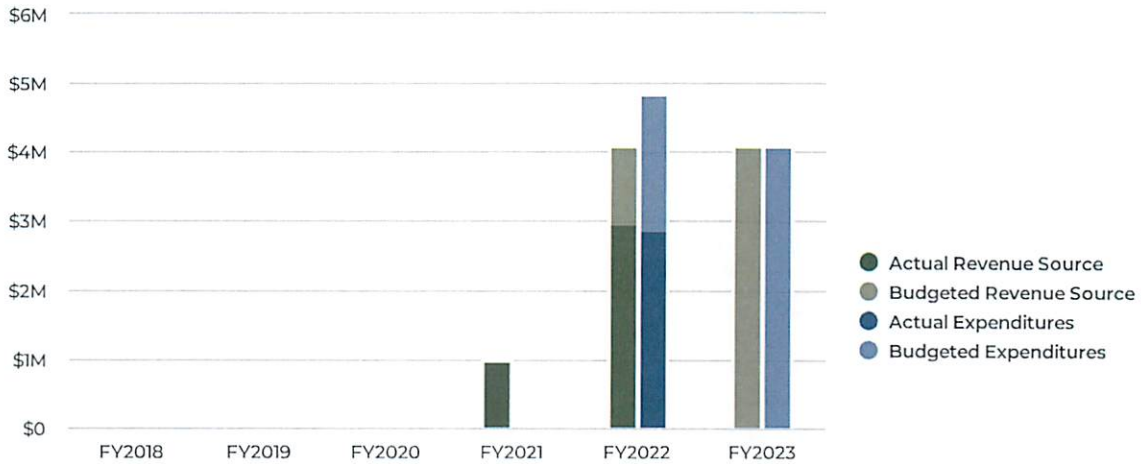




# Veterans Court Development Fund

## Summary

The City of Altus is projecting \$4.1M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 15.5% or \$750K to \$4.1M in FY2023.



## VETERANS COURT DEV FUND \$4,100,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Interfund Transfers	\$0.00	\$0.00	\$1,000,000.00
Capital Development	\$4,100,000.00	\$2,974,875.72	\$3,100,000.00
<b>Total Revenue:</b>	<b>\$4,100,000.00</b>	<b>\$2,974,875.72</b>	<b>\$4,100,000.00</b>



## VETERANS COURT DEV FUND \$4,100,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Capital Development	\$4,850,000.00	\$2,897,936.07	\$4,100,000.00
<b>Total Expenditures:</b>	<b>\$4,850,000.00</b>	<b>\$2,897,936.07</b>	<b>\$4,100,000.00</b>

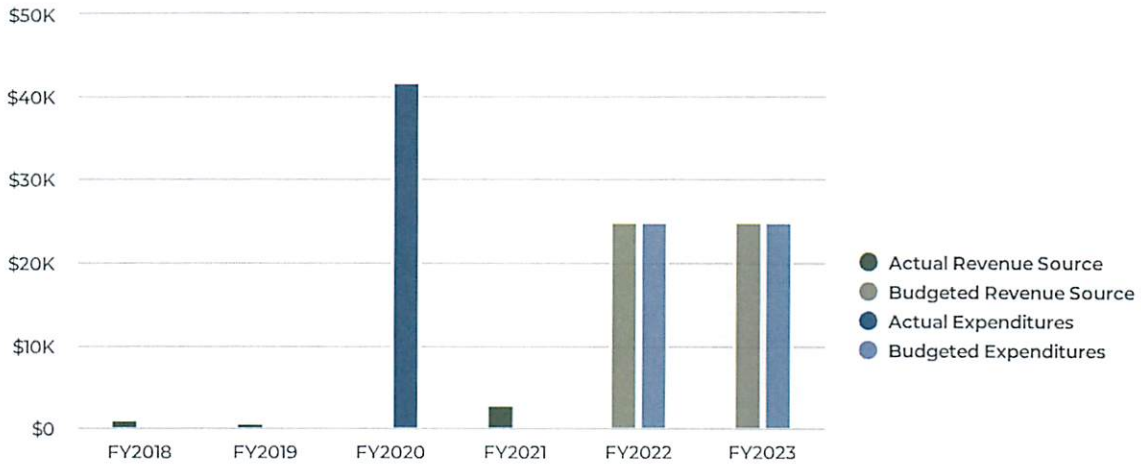




# Juvenile Court Fund

## Summary

The City of Altus is projecting \$25K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$25K in FY2023.



## JUVENILE COURT FUND \$25,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Municipal Court	\$25,000.00	\$20.14	\$25,000.00
<b>Total Revenue:</b>	<b>\$25,000.00</b>	<b>\$20.14</b>	<b>\$25,000.00</b>



# JUVENILE COURT FUND \$25,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Municipal Court	\$25,000.00	\$0.00	\$25,000.00
<b>Total Expenditures:</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>

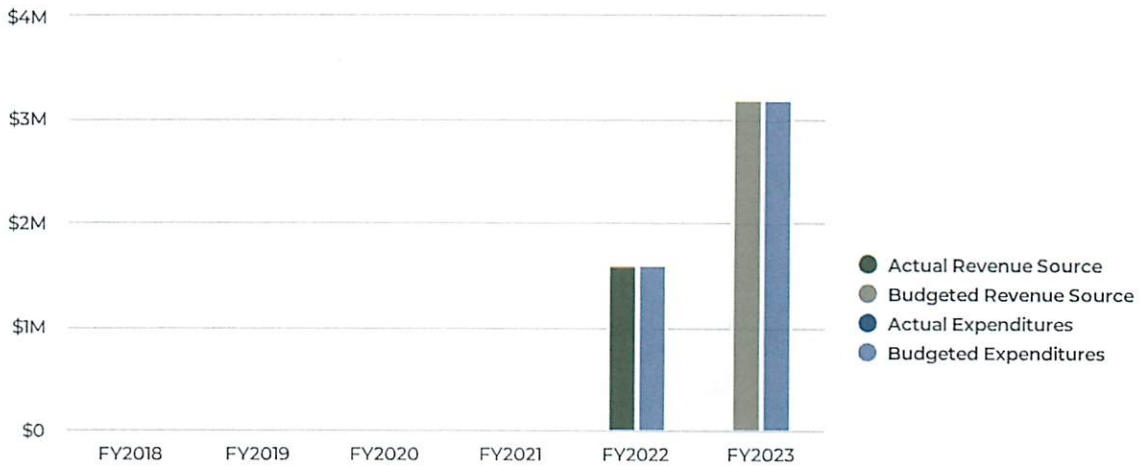




# American Rescue Plan Act (ARPA) Grant Fund

## Summary

The City of Altus is projecting \$3.2M of revenue in FY2023, which represents a 98.3% increase over the prior year. Budgeted expenditures are projected to increase by 98.3% or \$1.59M to \$3.2M in FY2023.



## ARPA GRANT FUND \$3,200,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Capital Development	\$1,614,062.00	\$1,601,414.62	\$3,200,000.00
<b>Total Revenue:</b>	<b>\$1,614,062.00</b>	<b>\$1,601,414.62</b>	<b>\$3,200,000.00</b>



## ARPA GRANT FUND \$3,200,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Capital Development	\$1,614,062.00	\$0.00	\$3,200,000.00
<b>Total Expenditures:</b>	<b>\$1,614,062.00</b>	<b>\$0.00</b>	<b>\$3,200,000.00</b>

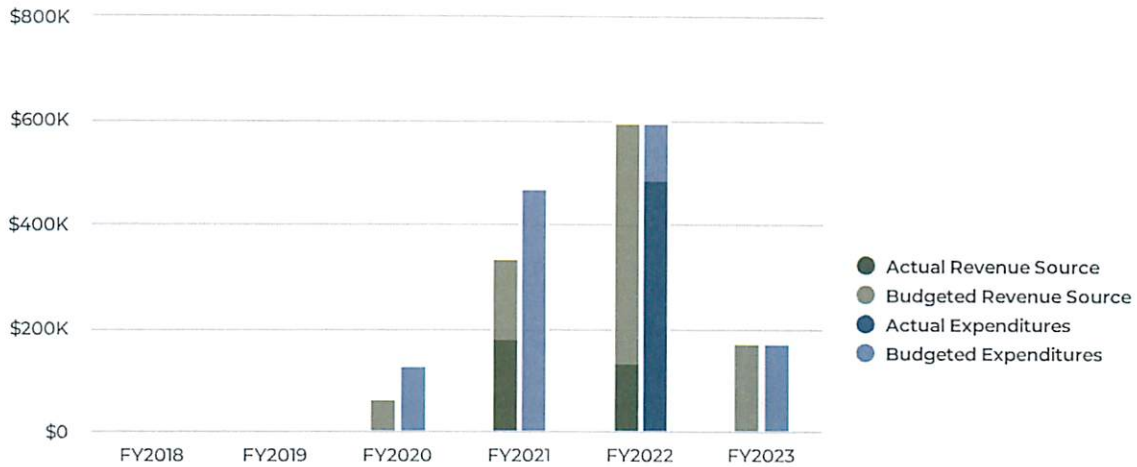






### Summary

The City of Altus is projecting \$175K of revenue in FY2023, which represents a 70.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 70.8% or \$425K to \$175K in FY2023.



### ODOC FUND \$175,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Interfund Transfers	\$217,755.00	\$0.00	\$0.00
Capital Development	\$382,245.00	\$135,179.44	\$175,000.00
<b>Total Revenue:</b>	<b>\$600,000.00</b>	<b>\$135,179.44</b>	<b>\$175,000.00</b>

## ODOC FUND \$175,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Capital Development	\$600,000.00	\$489,490.00	\$175,000.00
<b>Total Expenditures:</b>	<b>\$600,000.00</b>	<b>\$489,490.00</b>	<b>\$175,000.00</b>

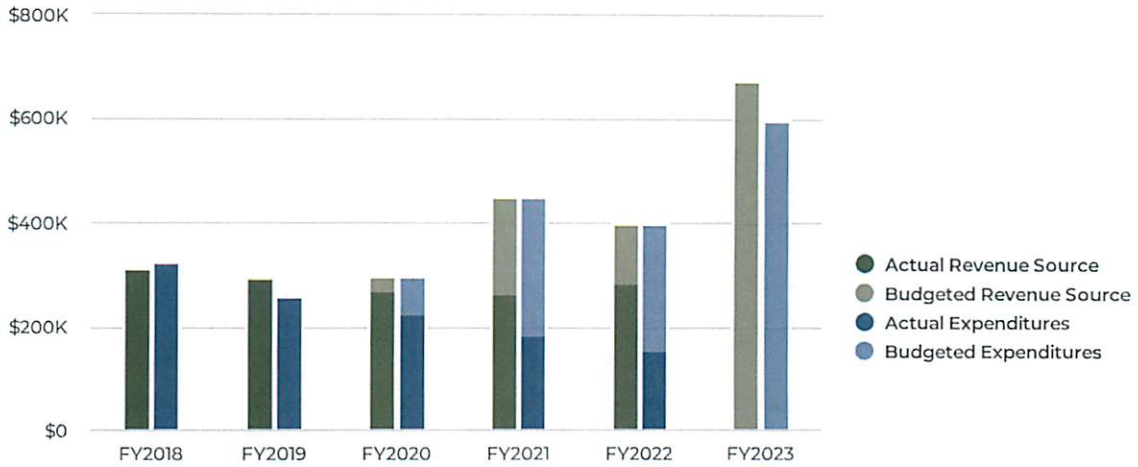




# Hotel/Motel Tax Fund

## Summary

The City of Altus is projecting \$675K of revenue in FY2023, which represents a 68.8% increase over the prior year. Budgeted expenditures are projected to increase by 50% or \$200K to \$600K in FY2023.



## HOTEL/MOTEL TAX FUND \$675,000 - Revenues by Source

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue Source			
Taxes	\$250,000.00	\$285,892.09	\$325,000.00
Interest	\$0.00	\$224.56	\$0.00
Fund Balance	\$150,000.00	\$0.00	\$350,000.00
<b>Total Revenue Source:</b>	<b>\$400,000.00</b>	<b>\$286,116.65</b>	<b>\$675,000.00</b>

## HOTEL/MOTEL TAX FUND \$600,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Hotel/Motel	\$400,000.00	\$158,093.18	\$600,000.00
<b>Total Expenditures:</b>	<b>\$400,000.00</b>	<b>\$158,093.18</b>	<b>\$600,000.00</b>

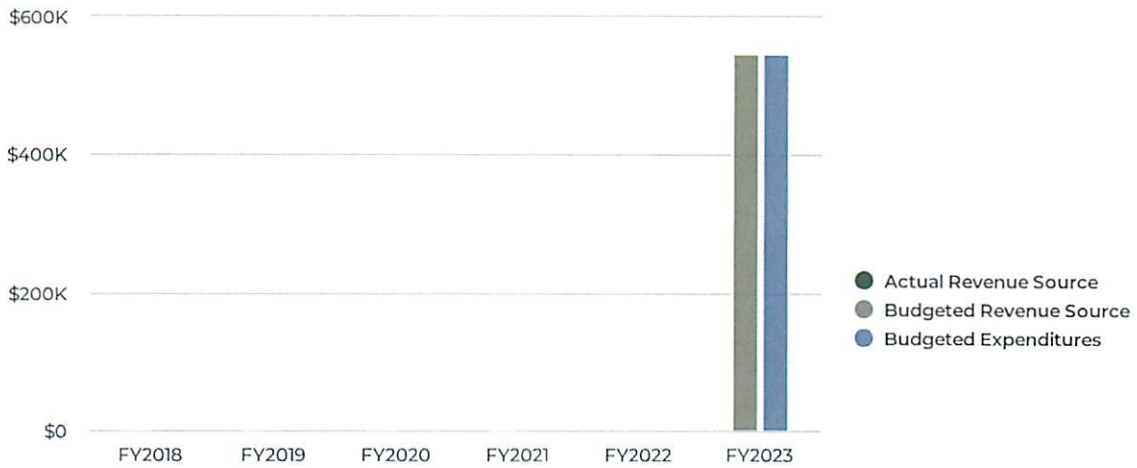




# Economic Development Construction Fund

## Summary

The City of Altus is projecting \$550K of revenue in FY2023, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$550K in FY2023.



## ECONOMIC DEV CONST FUND \$550,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Administrative Services	\$0.00	\$913.61	\$0.00
Capital Development			\$550,000.00
<b>Total Revenue:</b>	<b>\$0.00</b>	<b>\$913.61</b>	<b>\$550,000.00</b>



## ECONOMIC DEV CONST FUND \$550,000 - Expenditures by Function

Name	FY2023 Budgeted
Expenditures	
Capital Development	\$550,000.00
<b>Total Expenditures:</b>	<b>\$550,000.00</b>

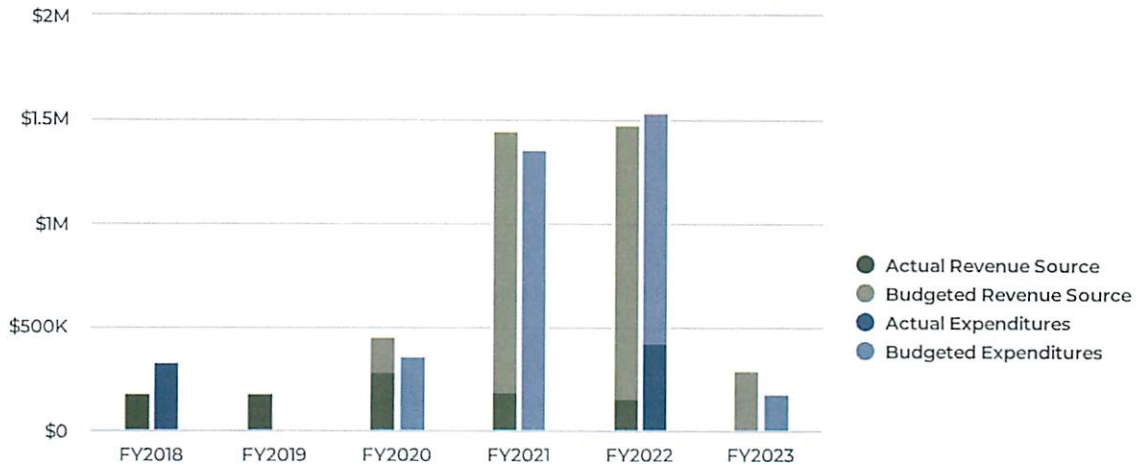




# Sanitation Truck Replacement Fund

## Summary

The City of Altus is projecting \$300K of revenue in FY2023, which represents a 79.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 88% or \$1.36M to \$185K in FY2023.



## SANITATION TRUCK REPLACEMENT FUND - Revenue by Department \$485,000

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY2022 Amended vs. FY2023 Budgeted (% Change)
Revenue				
Interfund Transfers	\$300,000.00	\$0.00	\$0.00	-100%
Capital Development	\$1,185,000.00	\$160,534.20	\$300,000.00	-74.7%
<b>Total Revenue:</b>	<b>\$1,485,000.00</b>	<b>\$160,534.20</b>	<b>\$300,000.00</b>	<b>-79.8%</b>

## SANITATION TRUCK REPLACEMENT FUND \$185,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY2022 Actual vs. FY2023 Budgeted (\$ Change)	FY22 vs. FY23 %
Expenditures					
Capital Development	\$1,544,055.79	\$427,242.09	\$185,000.00	-\$242,242.09	-56.7%
<b>Total Expenditures:</b>	<b>\$1,544,055.79</b>	<b>\$427,242.09</b>	<b>\$185,000.00</b>	<b>-\$242,242.09</b>	<b>-56.7%</b>

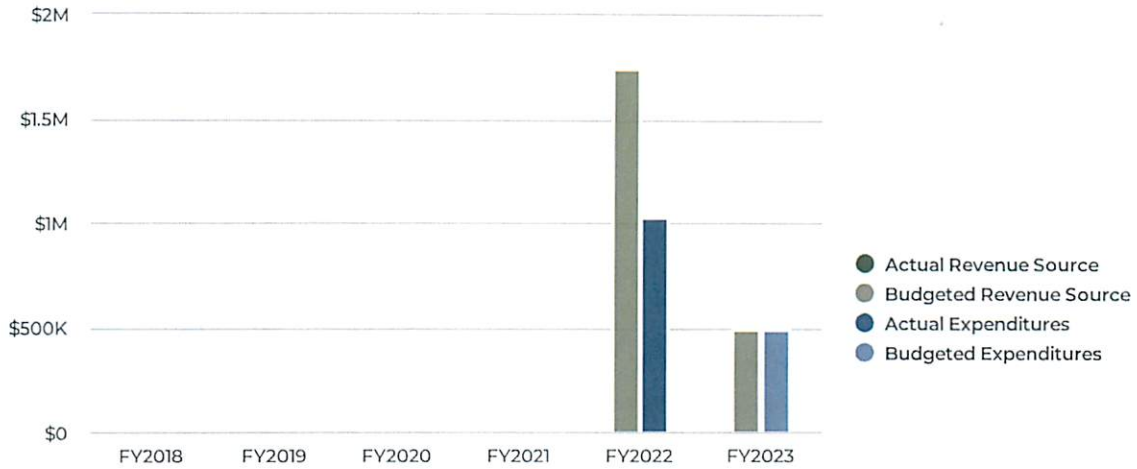




# Landfill Improvement Fund

## Summary

The City of Altus is projecting \$500K of revenue in FY2023, which represents a 71.4% decrease over the prior year. Budgeted expenditures are projected to increase by % or \$500K to \$500K in FY2023.



## LANDFILL IMP FUND \$500,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Interfund Transfers	\$1,750,000.00	\$0.00	\$500,000.00
<b>Total Revenue:</b>	<b>\$1,750,000.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>

## LANDFILL IMP FUND \$500,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Capital Development	\$0.00	\$1,026,472.56	\$500,000.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$1,026,472.56</b>	<b>\$500,000.00</b>

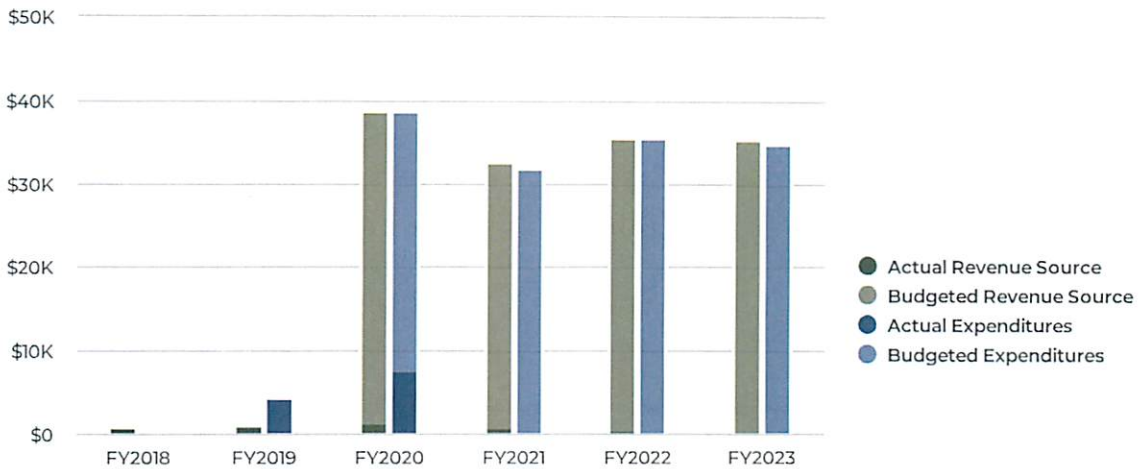






## Summary

The City of Altus is projecting \$35.55K of revenue in FY2023, which represents a 0.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 2% or \$700 to \$35K in FY2023.



## CEMETERY CARE FUND \$35,550 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Cemetery	\$35,700.00	\$606.96	\$35,550.00
<b>Total Revenue:</b>	<b>\$35,700.00</b>	<b>\$606.96</b>	<b>\$35,550.00</b>

## CEMETERY CARE FUND \$35,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Cemetery	\$35,700.00	\$0.00	\$35,000.00
<b>Total Expenditures:</b>	<b>\$35,700.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>

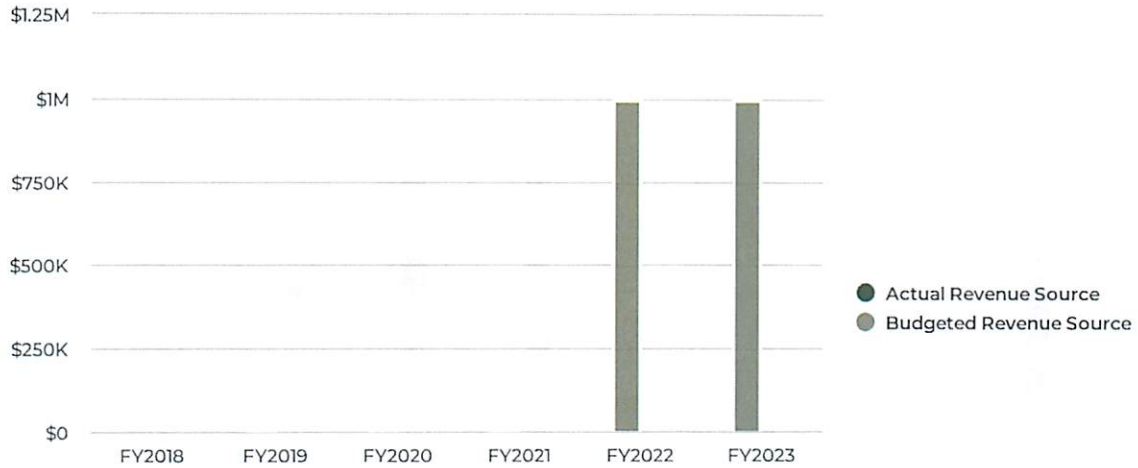




# Utility Meter Deposit Fund

## Summary

The City of Altus is projecting \$1M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



## METER DEPOSIT FUND \$1,000,000 - Revenue by Department

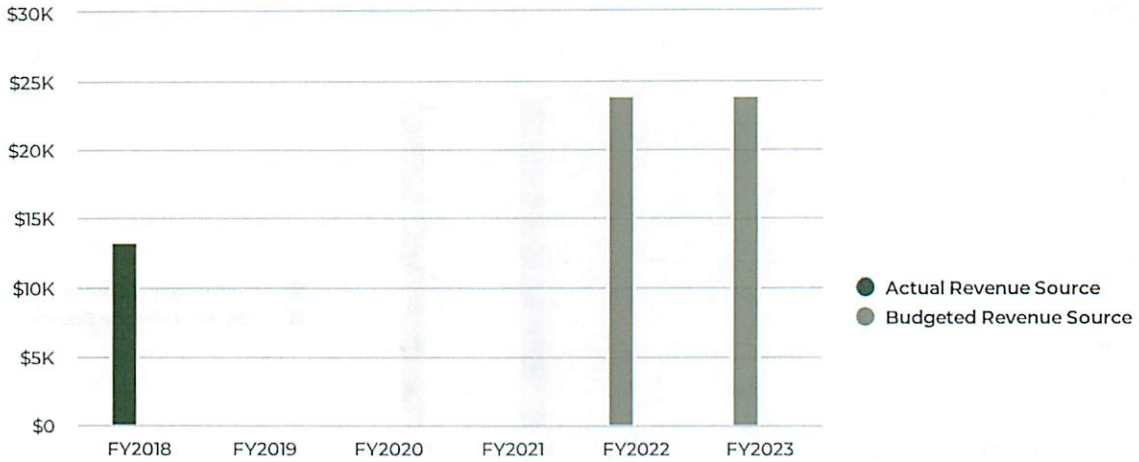
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Administrative Services	\$1,000,000.00	\$776.31	\$1,000,000.00
<b>Total Revenue:</b>	<b>\$1,000,000.00</b>	<b>\$776.31</b>	<b>\$1,000,000.00</b>





## Summary

The City of Altus is projecting \$24K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



### PARKS DEV FUND \$24,000 - Revenue by Department

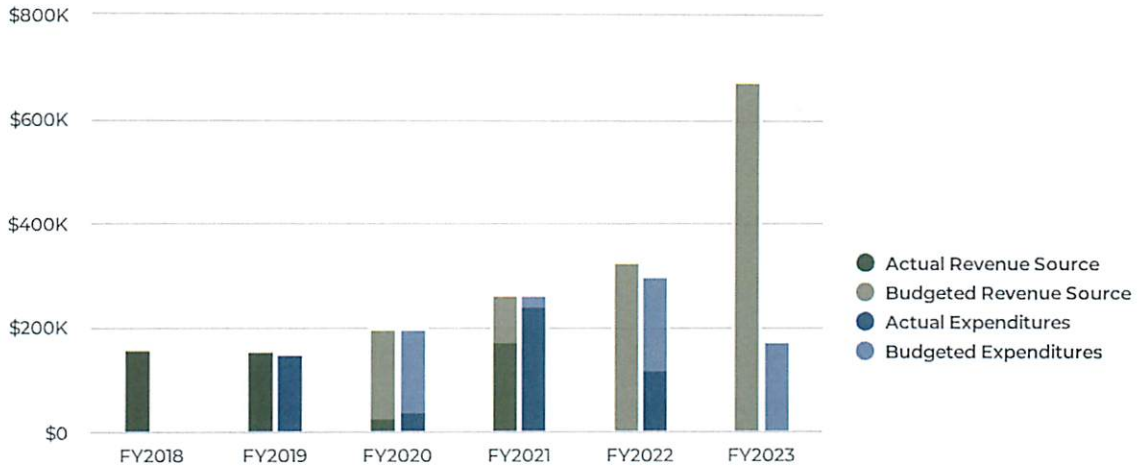
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Capital Development	\$24,000.00	\$17.64	\$24,000.00
<b>Total Revenue:</b>	<b>\$24,000.00</b>	<b>\$17.64</b>	<b>\$24,000.00</b>



# OK Strategic Military Planning Commission Fund

## Summary

The City of Altus is projecting \$675K of revenue in FY2023, which represents a 107.6% increase over the prior year. Budgeted expenditures are projected to decrease by 41.7% or \$125K to \$175K in FY2023.



## OK STRATEGIC MILITARY PLANNING COMM FUND \$675,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Capital Development	\$325,113.00	\$386.00	\$675,000.00
<b>Total Revenue:</b>	<b>\$325,113.00</b>	<b>\$386.00</b>	<b>\$675,000.00</b>



## OK STRATEGIC MILITARY PLANNING COMM FUND \$175,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Capital Development	\$300,000.00	\$120,799.63	\$175,000.00
<b>Total Expenditures:</b>	<b>\$300,000.00</b>	<b>\$120,799.63</b>	<b>\$175,000.00</b>

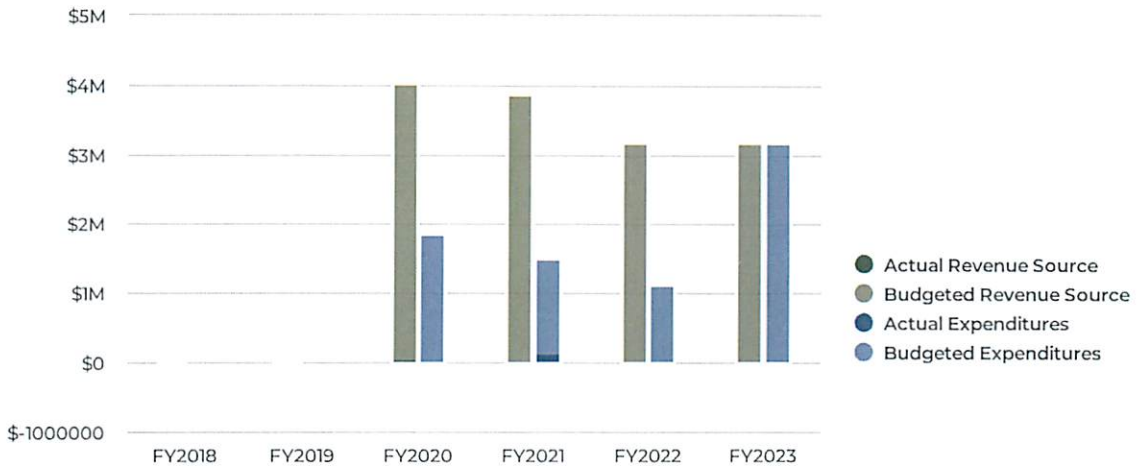




# Water Treatment Improvement Fund

## Summary

The City of Altus is projecting \$3.2M of revenue in FY2023, which represents a 0.3% decrease over the prior year. Budgeted expenditures are projected to increase by 180.7% or \$2.06M to \$3.2M in FY2023.



## WATER TREATMENT IMP FUND \$3,200,000 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Capital Development	\$3,210,000.00	\$3,837.26	\$3,200,000.00
<b>Total Revenue:</b>	<b>\$3,210,000.00</b>	<b>\$3,837.26</b>	<b>\$3,200,000.00</b>

## WATER TREATMENT IMP FUND \$3,200,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Capital Development	\$1,140,000.00	\$9,119.59	\$3,200,000.00
<b>Total Expenditures:</b>	<b>\$1,140,000.00</b>	<b>\$9,119.59</b>	<b>\$3,200,000.00</b>

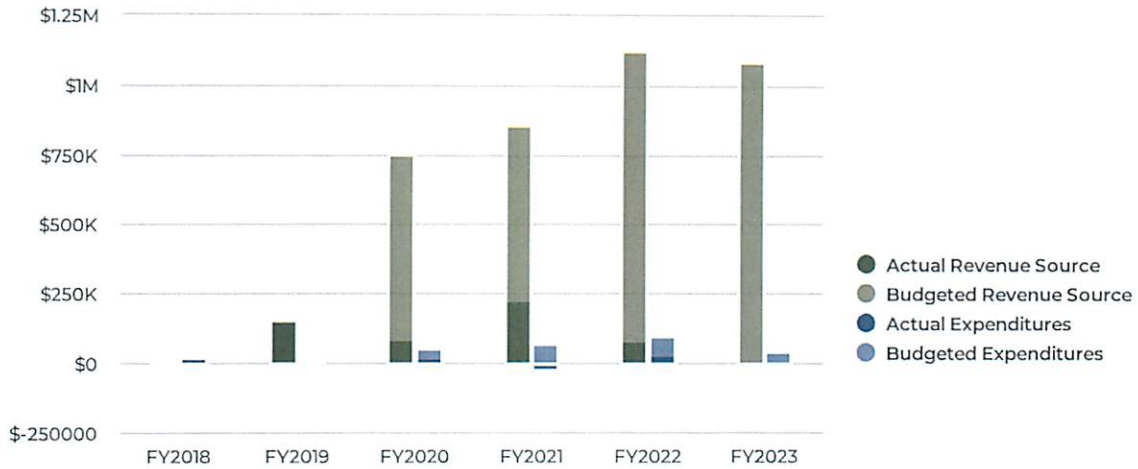




# Health Care Reimbursement Fund

## Summary

The City of Altus is projecting \$1.09M of revenue in FY2023, which represents a 3.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 55% or \$55K to \$45K in FY2023.



## HEALTH CARE REIMB FUND \$1,088,500 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Administrative Services	\$1,130,000.00	\$84,059.20	\$1,088,500.00
<b>Total Revenue:</b>	<b>\$1,130,000.00</b>	<b>\$84,059.20</b>	<b>\$1,088,500.00</b>

## HEALTH CARE REIMB FUND \$45,000 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Administrative Services	\$100,000.00	\$33,888.07	\$45,000.00
<b>Total Expenditures:</b>	<b>\$100,000.00</b>	<b>\$33,888.07</b>	<b>\$45,000.00</b>

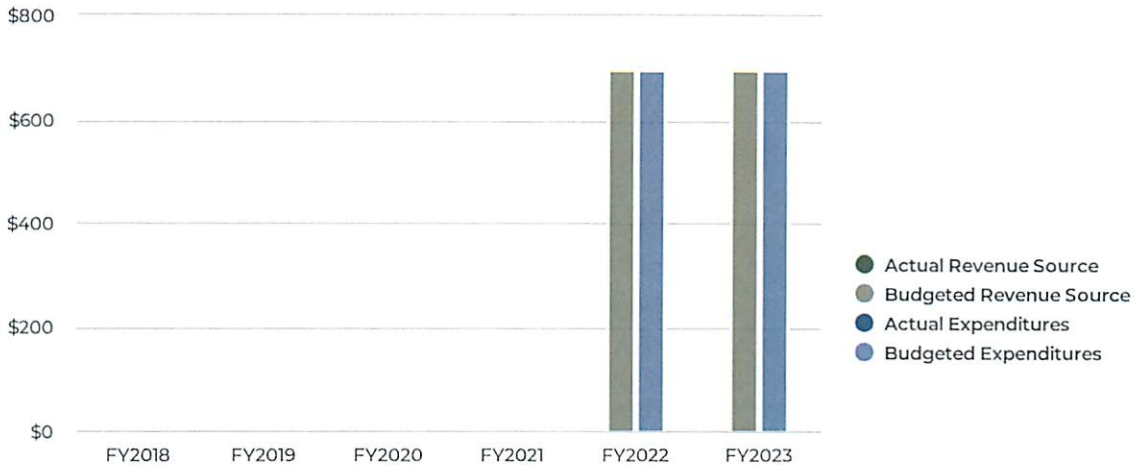






## Summary

The City of Altus is projecting \$700 of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$700 in FY2023.



## WORKERS COMP FUND \$700 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Administrative Services	\$700.00	\$0.48	\$700.00
<b>Total Revenue:</b>	<b>\$700.00</b>	<b>\$0.48</b>	<b>\$700.00</b>

## WORKERS COMP FUND \$700 - Expenditures by Function

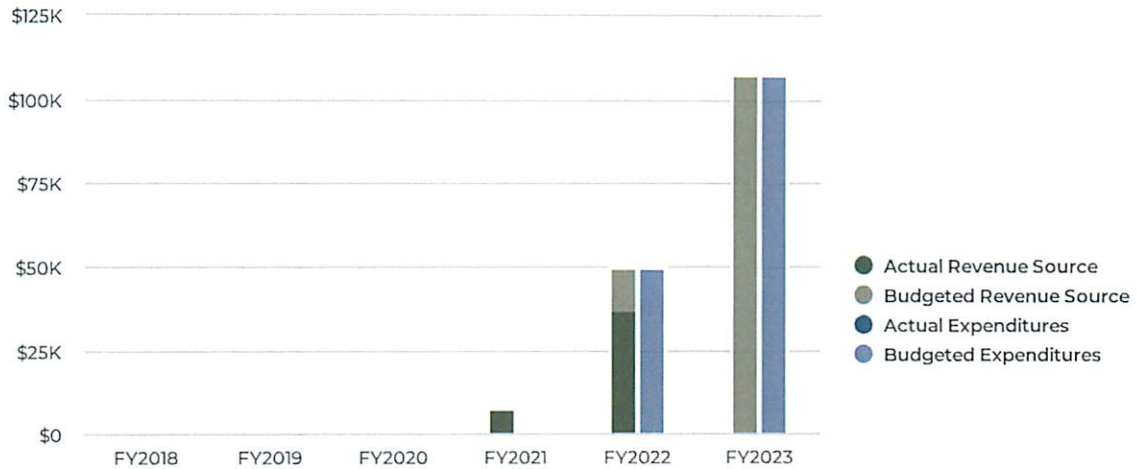
Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Administrative Services	\$700.00	\$0.00	\$700.00
<b>Total Expenditures:</b>	<b>\$700.00</b>	<b>\$0.00</b>	<b>\$700.00</b>





## Summary

The City of Altus is projecting \$107.7K of revenue in FY2023, which represents a 115.4% increase over the prior year. Budgeted expenditures are projected to increase by 115.4% or \$57.7K to \$107.7K in FY2023.



### ARTA FUND \$107,700 - Revenue by Department

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Revenue			
Interfund Transfers	\$50,000.00	\$37,500.03	\$50,000.00
Capital Development	\$0.00	\$0.00	\$57,699.88
<b>Total Revenue:</b>	<b>\$50,000.00</b>	<b>\$37,500.03</b>	<b>\$107,699.88</b>

## ARTA FUND \$107,700 - Expenditures by Function

Name	FY2022 Amended	FY2022 Actual	FY2023 Budgeted
Expenditures			
Capital Development	\$50,000.00	\$0.00	\$107,699.88
<b>Total Expenditures:</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$107,699.88</b>



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# **FUNDING SOURCES**

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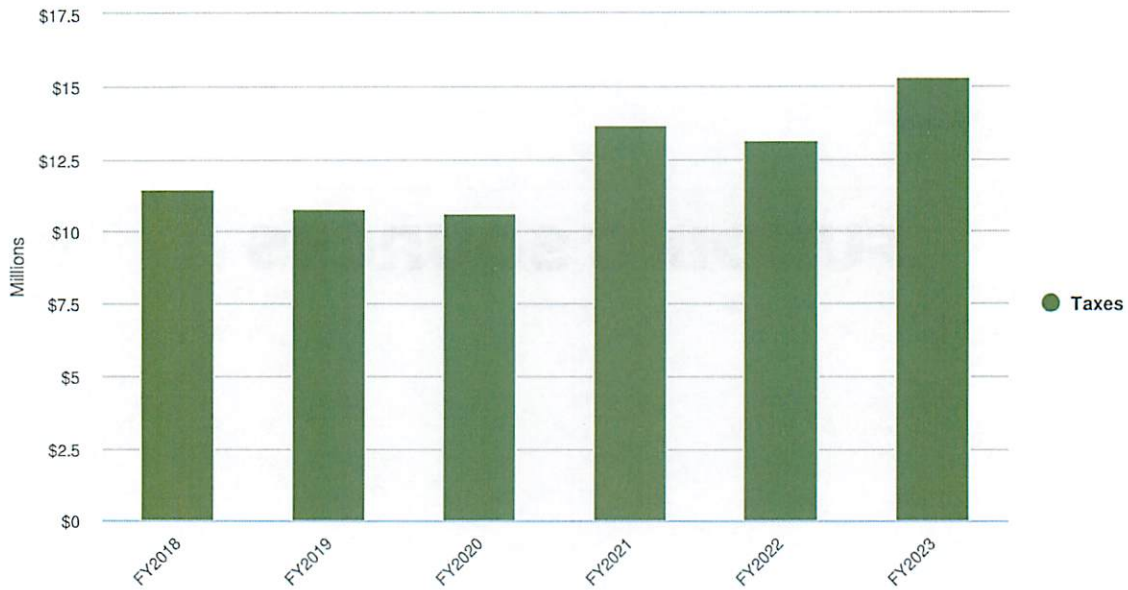


## Tax Breakdown

Sales Tax - General Fund	\$	8,000,000
Sales Tax - MAPS II	\$	4,500,000
Use Tax	\$	1,600,000
Tobacco Tax	\$	100,000
Franchise Tax	\$	280,000
Alcohol Beverage Tax	\$	175,000
Non-Franchise Utilities Tax	\$	100

## Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue Source</b>						
<b>Taxes</b>						
<b>Administrative Services</b>						
Franchise Tax	01-4-02-1300	\$290,000.00	\$235,336.67	\$280,000.00	\$44,663.33	19%
Sales Tax-GENERAL	01-4-02-1410	\$6,400,000.00	\$6,870,133.96	\$8,000,000.00	\$1,129,866.04	16.4%
Sales Tax- MAPS I	01-4-02-1411	\$3,500,000.00	\$0.00	\$0.00	\$0.00	0%
Sales Tax- MAPS II	01-4-02-1412	\$4,312,040.00	\$3,925,513.22	\$4,500,000.00	\$574,486.78	14.6%
Use Tax	01-4-02-1420	\$1,300,000.00	\$1,331,617.41	\$1,600,000.00	\$268,382.59	20.2%
Tobacco Tax	01-4-02-1430	\$75,000.00	\$86,843.49	\$100,000.00	\$13,156.51	15.1%

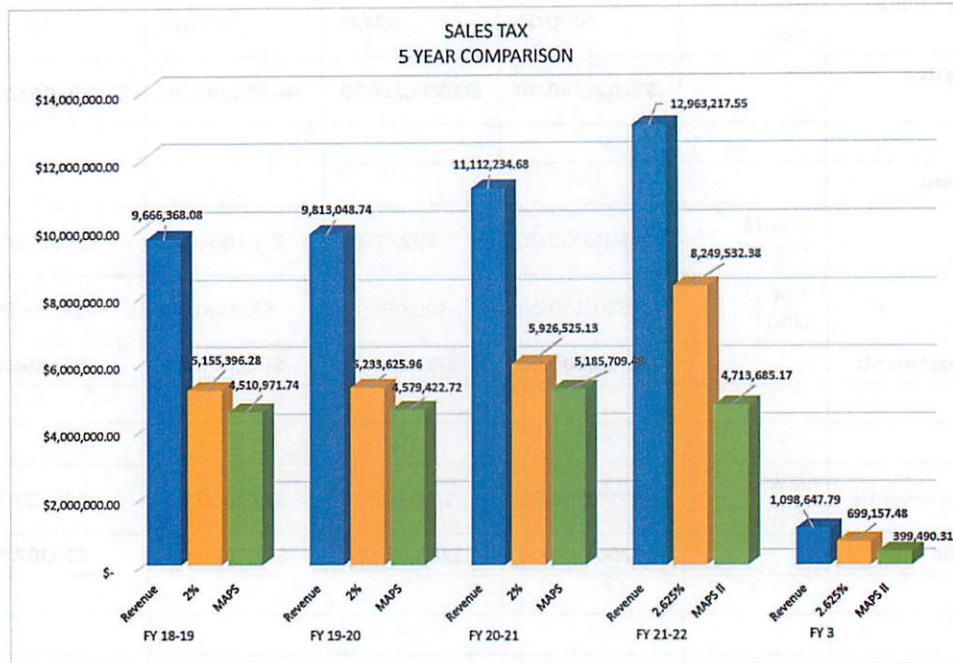




Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Alcohol Beverage Tax	01-4-02-1700	\$150,000.00	\$144,717.39	\$175,000.00	\$30,282.61	20.9%
Non-Franchise Utilities Tax	01-4-02-1810	\$100.00	\$74.16	\$100.00	\$25.84	34.8%
<b>Total Administrative Services:</b>		<b>\$16,027,140.00</b>	<b>\$12,594,236.30</b>	<b>\$14,655,100.00</b>	<b>\$2,060,863.70</b>	<b>16.4%</b>
<b>Street Department</b>						
Vehicle Tax	31-4-12-1100	\$115,000.00	\$112,157.95	\$140,000.00	\$27,842.05	24.8%
Gas Excise Tax	31-4-12-1200	\$30,000.00	\$20,085.94	\$25,000.00	\$4,914.06	24.5%
<b>Total Street Department:</b>		<b>\$145,000.00</b>	<b>\$132,243.89</b>	<b>\$165,000.00</b>	<b>\$32,756.11</b>	<b>24.8%</b>
<b>Hotel/Motel</b>						
Hotel/Motel Tax Revenue	16-4-46-1600	\$250,000.00	\$285,892.09	\$325,000.00	\$39,107.91	13.7%
<b>Total Hotel/Motel:</b>		<b>\$250,000.00</b>	<b>\$285,892.09</b>	<b>\$325,000.00</b>	<b>\$39,107.91</b>	<b>13.7%</b>
<b>Emergency 911</b>						
E-911 Tariffs	33-4-37-1800	\$165,000.00	\$149,373.96	\$175,000.00	\$25,626.04	17.2%
<b>Total Emergency 911:</b>		<b>\$165,000.00</b>	<b>\$149,373.96</b>	<b>\$175,000.00</b>	<b>\$25,626.04</b>	<b>17.2%</b>
<b>Total Taxes:</b>		<b>\$16,587,140.00</b>	<b>\$13,161,746.24</b>	<b>\$15,320,100.00</b>	<b>\$2,158,353.76</b>	<b>16.4%</b>
<b>Total Revenue Source:</b>		<b>\$16,587,140.00</b>	<b>\$13,161,746.24</b>	<b>\$15,320,100.00</b>	<b>\$2,158,353.76</b>	<b>16.4%</b>



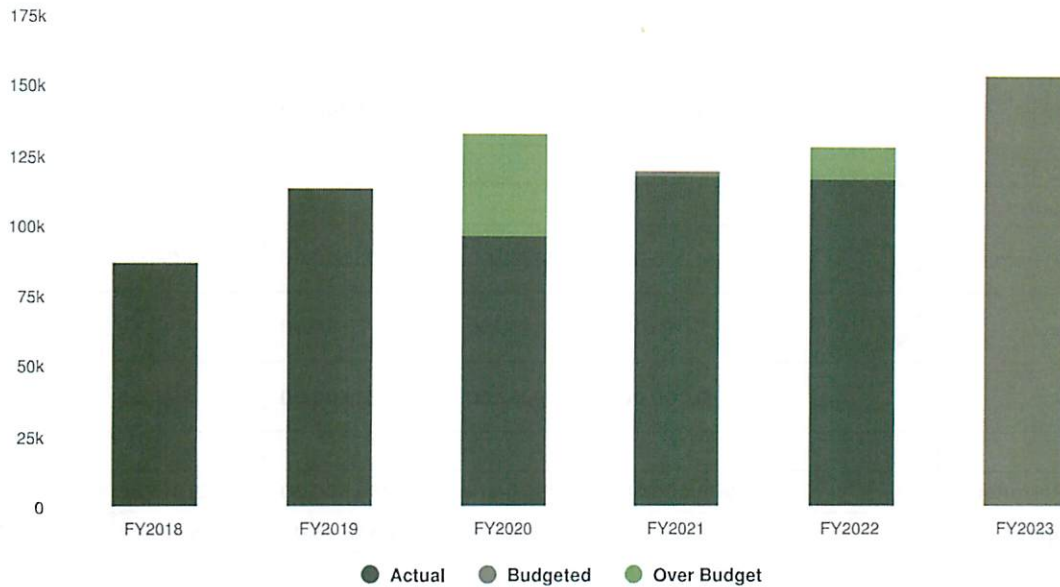
# Sales Tax 5 Year Comparison



## Licenses & Permits Summary

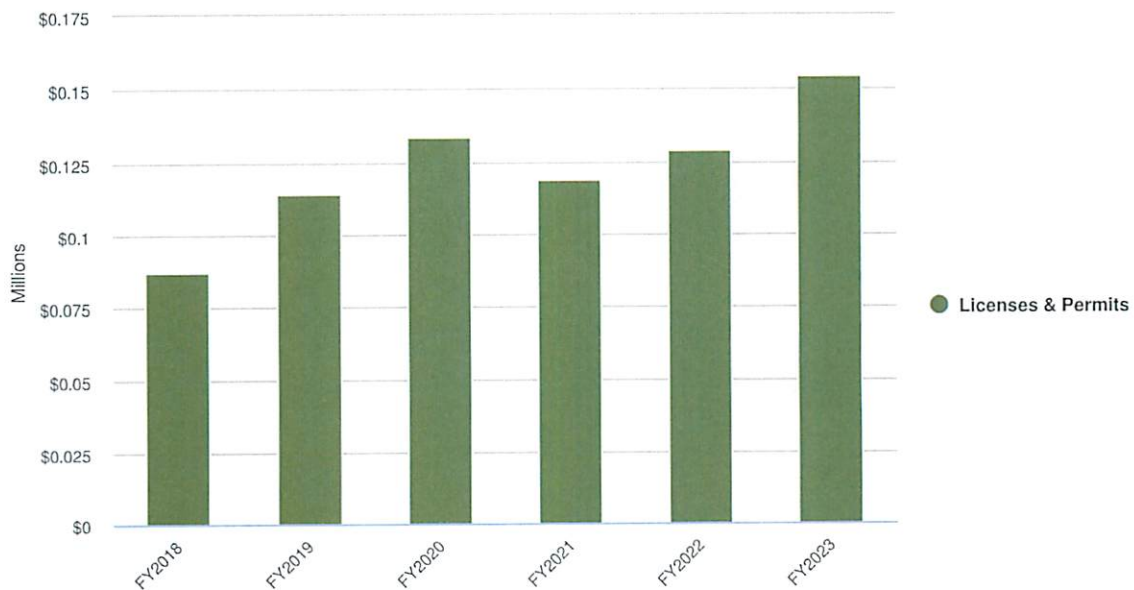
**\$154,500** **\$36,500**  
 (30.93% vs. prior year)

Licenses & Permits Proposed and Historical Budget vs. Actual



## Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Revenue Source						
Licenses & Permits						
Planning Department						
License- Business	01-4-20-2100	\$40,000.00	\$56,305.04	\$66,000.00	\$9,694.96	17.2%
Permits - Marijuana	01-4-20-2420	\$12,000.00	\$17,244.50	\$23,000.00	\$5,755.50	33.4%
Permits	01-4-20-2501	\$65,000.00	\$54,542.10	\$64,000.00	\$9,457.90	17.3%
<b>Total Planning Department:</b>		<b>\$117,000.00</b>	<b>\$128,091.64</b>	<b>\$153,000.00</b>	<b>\$24,908.36</b>	<b>19.4%</b>
City Clerk-Treasurer						
Permits- Food Handlers	01-4-38-2501	\$1,000.00	\$1,150.00	\$1,500.00	\$350.00	30.4%
Permits- Reservoir	01-4-38-2502	\$0.00	\$2.50	\$0.00	-\$2.50	-100%
<b>Total City Clerk-Treasurer:</b>		<b>\$1,000.00</b>	<b>\$1,152.50</b>	<b>\$1,500.00</b>	<b>\$347.50</b>	<b>30.2%</b>
<b>Total Licenses &amp; Permits:</b>		<b>\$118,000.00</b>	<b>\$129,244.14</b>	<b>\$154,500.00</b>	<b>\$25,255.86</b>	<b>19.5%</b>
<b>Total Revenue Source:</b>		<b>\$118,000.00</b>	<b>\$129,244.14</b>	<b>\$154,500.00</b>	<b>\$25,255.86</b>	<b>19.5%</b>

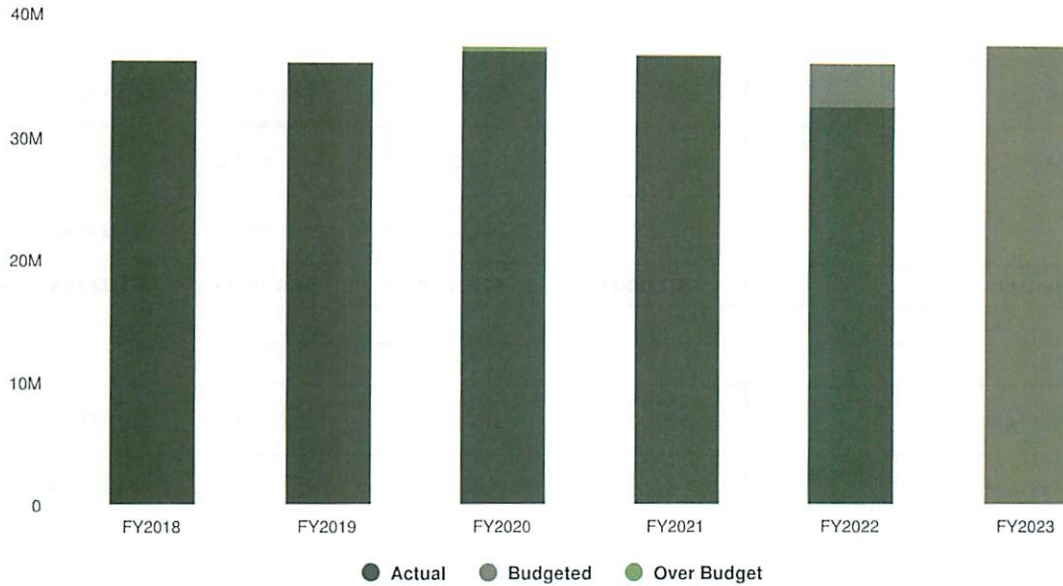




## Fees Summary

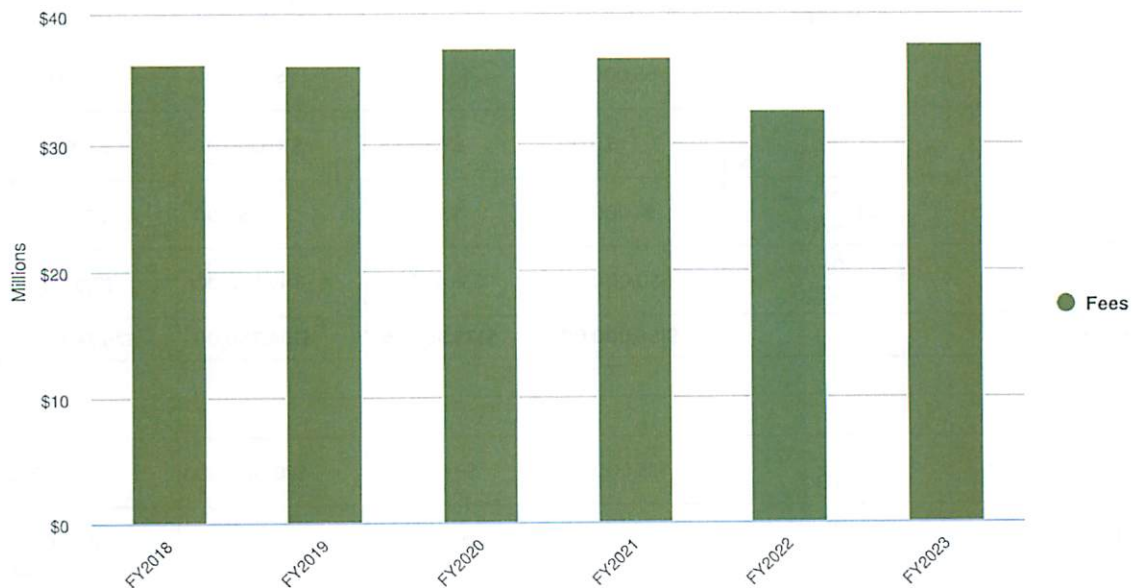
\$37,790,900
\$1,543,700  
(4.26% vs. prior year)

Fees Proposed and Historical Budget vs. Actual



## Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue Source</b>						
<b>Fees</b>						
<b>Municipal Court</b>						
Court IT Fees	01-4-05-4101	\$7,500.00	\$10,369.55	\$12,500.00	\$2,130.45	20.5%
<b>Total Municipal Court:</b>		<b>\$7,500.00</b>	<b>\$10,369.55</b>	<b>\$12,500.00</b>	<b>\$2,130.45</b>	<b>20.5%</b>
<b>Animal Control</b>						
Adoption Fees	01-4-10-4100	\$0.00	\$16,443.20	\$6,000.00	-\$10,443.20	-63.5%
Service Charge	01-4-10-4301	\$10,000.00	\$0.00	\$0.00	\$0.00	0%
Kennel Fees	01-4-10-4800	\$2,000.00	\$4,884.65	\$0.00	-\$4,884.65	-100%
<b>Total Animal Control:</b>		<b>\$12,000.00</b>	<b>\$21,327.85</b>	<b>\$6,000.00</b>	<b>-\$15,327.85</b>	<b>-71.9%</b>
<b>Cemetery</b>						
Burial Plots/Lot Sales	01-4-14-4180	\$25,000.00	\$16,910.00	\$20,000.00	\$3,090.00	18.3%
Internment/Grave Mntc	01-4-14-4190	\$2,500.00	\$1,525.61	\$2,000.00	\$474.39	31.1%
Setting Fees	01-4-14-4500	\$1,000.00	\$680.00	\$600.00	-\$80.00	-11.8%
Burial Plots/Lot Sales	35-4-14-4180	\$300.00	\$150.00	\$150.00	\$0.00	0%
Interments	35-4-14-4190	\$400.00	\$429.39	\$400.00	-\$29.39	-6.8%
<b>Total Cemetery:</b>		<b>\$29,200.00</b>	<b>\$19,695.00</b>	<b>\$23,150.00</b>	<b>\$3,455.00</b>	<b>17.5%</b>
<b>Recreation</b>						
Enrollment	01-4-24-4110	\$100,000.00	\$83,784.00	\$100,000.00	\$16,216.00	19.4%
Sponsorships	01-4-24-4120	\$5,000.00	\$2,130.00	\$2,250.00	\$120.00	5.6%
Sports	01-4-24-4130	\$0.00	\$7,813.65	\$10,000.00	\$2,186.35	28%
Donations	01-4-24-4700	\$1,000.00	\$300.00	\$0.00	-\$300.00	-100%
Concessions	01-4-24-4900	\$50,000.00	\$35,477.90	\$42,500.00	\$7,022.10	19.8%
<b>Total Recreation:</b>		<b>\$156,000.00</b>	<b>\$129,505.55</b>	<b>\$154,750.00</b>	<b>\$25,244.45</b>	<b>19.5%</b>
<b>Pool</b>						
General Admission	01-4-32-4130	\$25,000.00	\$8,684.50	\$20,000.00	\$11,315.50	130.3%
Club Facility Rental	01-4-32-4730	\$1,000.00	\$3,355.36	\$4,000.00	\$644.64	19.2%
Alts Mstrs Swm Club	01-4-32-4731	\$2,000.00	\$617.92	\$0.00	-\$617.92	-100%





Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Lesson Fees - Aerobics	01-4-32-4732	\$3,000.00	\$3,878.90	\$5,000.00	\$1,121.10	28.9%
Lesson Fees - General	01-4-32-4733	\$20,000.00	\$14,570.00	\$18,000.00	\$3,430.00	23.5%
Concession Sales	01-4-32-4900	\$7,000.00	\$2,996.68	\$4,000.00	\$1,003.32	33.5%
<b>Total Pool:</b>		<b>\$58,000.00</b>	<b>\$34,103.36</b>	<b>\$51,000.00</b>	<b>\$16,896.64</b>	<b>49.5%</b>
<b>Code Enforcement</b>						
Mowing & Clearing Fees	01-4-43-4220	\$15,000.00	\$14,248.66	\$17,500.00	\$3,251.34	22.8%
Administrative Fees	01-4-43-4221	\$10,000.00	\$3,150.00	\$4,500.00	\$1,350.00	42.9%
<b>Total Code Enforcement:</b>		<b>\$25,000.00</b>	<b>\$17,398.66</b>	<b>\$22,000.00</b>	<b>\$4,601.34</b>	<b>26.4%</b>
<b>PW - AAFB Grounds Maintenance</b>						
Grounds Maintenance	53-4-17-4100	\$700,000.00	\$592,255.72	\$740,000.00	\$147,744.28	24.9%
<b>Total PW - AAFB Grounds Maintenance:</b>		<b>\$700,000.00</b>	<b>\$592,255.72</b>	<b>\$740,000.00</b>	<b>\$147,744.28</b>	<b>24.9%</b>
<b>PW - AAFB Sanitation</b>						
Refuse Collection Fee	53-4-18-4400	\$500,000.00	\$263,210.87	\$450,000.00	\$186,789.13	71%
<b>Total PW - AAFB Sanitation:</b>		<b>\$500,000.00</b>	<b>\$263,210.87</b>	<b>\$450,000.00</b>	<b>\$186,789.13</b>	<b>71%</b>
<b>PW - Sanitation</b>						
Revenue Sanitation	53-4-19-4412	\$2,000,000.00	\$1,795,506.91	\$2,000,000.00	\$204,493.09	11.4%
City UT Facility Revenue	53-4-19-4999	\$3,000.00	\$2,135.68	\$3,000.00	\$864.32	40.5%
<b>Total PW - Sanitation:</b>		<b>\$2,003,000.00</b>	<b>\$1,797,642.59</b>	<b>\$2,003,000.00</b>	<b>\$205,357.41</b>	<b>11.4%</b>
<b>Airport</b>						
Charges & Fees	14-4-31-4140	\$4,500.00	\$3,799.14	\$17,500.00	\$13,700.86	360.6%
Merchandise/Pilot Supplies	14-4-31-4150	\$1,500.00	\$2,195.00	\$2,500.00	\$305.00	13.9%
Storage	14-4-31-4160	\$55,000.00	\$52,645.00	\$50,000.00	-\$2,645.00	-5%
Fuel / Oil Sales	14-4-31-4170	\$250,000.00	\$247,702.23	\$250,000.00	\$2,297.77	0.9%
<b>Total Airport:</b>		<b>\$311,000.00</b>	<b>\$306,341.37</b>	<b>\$320,000.00</b>	<b>\$13,658.63</b>	<b>4.5%</b>
<b>PW - Water Treatment</b>						
Revenue Water	53-4-21-4416	\$6,000,000.00	\$5,256,981.35	\$6,250,000.00	\$993,018.65	18.9%
Water Bulk Sales	53-4-21-4417	\$50,000.00	\$62,439.51	\$75,000.00	\$12,560.49	20.1%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
City UT Facility Revenue	53-4-21-4999	\$50,000.00	\$40,550.67	\$47,500.00	\$6,949.33	17.1%
<b>Total PW - Water Treatment:</b>		<b>\$6,100,000.00</b>	<b>\$5,359,971.53</b>	<b>\$6,372,500.00</b>	<b>\$1,012,528.47</b>	<b>18.9%</b>
<b>Capital Development</b>						
Sanitation Truck Fee	29-4-40-4418	\$185,000.00	\$160,427.28	\$185,000.00	\$24,572.72	15.3%
<b>Total Capital Development:</b>		<b>\$185,000.00</b>	<b>\$160,427.28</b>	<b>\$185,000.00</b>	<b>\$24,572.72</b>	<b>15.3%</b>
<b>PW - Electric</b>						
Demand	53-4-22-4401	\$2,800,000.00	\$2,117,983.71	\$2,600,000.00	\$482,016.29	22.8%
Industrial Commercial Power	53-4-22-4402	\$2,000,000.00	\$2,694,384.71	\$3,000,000.00	\$305,615.29	11.3%
Large Commercial Power	53-4-22-4404	\$2,600,000.00	\$2,248,706.44	\$2,600,000.00	\$351,293.56	15.6%
Small Commercial Power	53-4-22-4405	\$2,650,000.00	\$2,423,203.13	\$2,750,000.00	\$326,796.87	13.5%
Residential Power	53-4-22-4406	\$12,200,000.00	\$10,858,006.58	\$12,500,000.00	\$1,641,993.42	15.1%
Yard Light Rental	53-4-22-4407	\$125,000.00	\$112,233.75	\$125,000.00	\$12,766.25	11.4%
City UT Facility Revenue	53-4-22-4999	\$750,000.00	\$700,931.65	\$750,000.00	\$49,068.35	7%
<b>Total PW - Electric:</b>		<b>\$23,125,000.00</b>	<b>\$21,155,449.97</b>	<b>\$24,325,000.00</b>	<b>\$3,169,550.03</b>	<b>15%</b>
<b>Golf Course</b>						
Merchandise	53-4-41-4100	\$1,000.00	\$1,717.96	\$1,000.00	-\$717.96	-41.8%
Green Fees & Cart Fees	53-4-41-4301	\$40,000.00	\$39,083.50	\$50,000.00	\$10,916.50	27.9%
Membership Sales	53-4-41-4302	\$20,000.00	\$21,293.00	\$25,000.00	\$3,707.00	17.4%
Driving Range	53-4-41-4303	\$1,000.00	\$4,735.60	\$5,000.00	\$264.40	5.6%
Utilities	53-4-41-4406	\$2,000.00	\$1,000.00	\$2,000.00	\$1,000.00	100%
Rentals	53-4-41-4600	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Restaurant Rent	53-4-41-4604	\$14,500.00	\$13,300.00	\$14,500.00	\$1,200.00	9%
Food & Beverage Sales	53-4-41-4900	\$4,000.00	\$3,463.99	\$4,000.00	\$536.01	15.5%
<b>Total Golf Course:</b>		<b>\$83,500.00</b>	<b>\$84,594.05</b>	<b>\$102,500.00</b>	<b>\$17,905.95</b>	<b>21.2%</b>
<b>PW - Wastewater</b>						
Revenue Sewer	53-4-26-4414	\$2,200,000.00	\$2,139,958.59	\$2,350,000.00	\$210,041.41	9.8%
City UT Facility Revenue	53-4-26-4999	\$2,000.00	\$3,796.77	\$3,500.00	-\$296.77	-7.8%



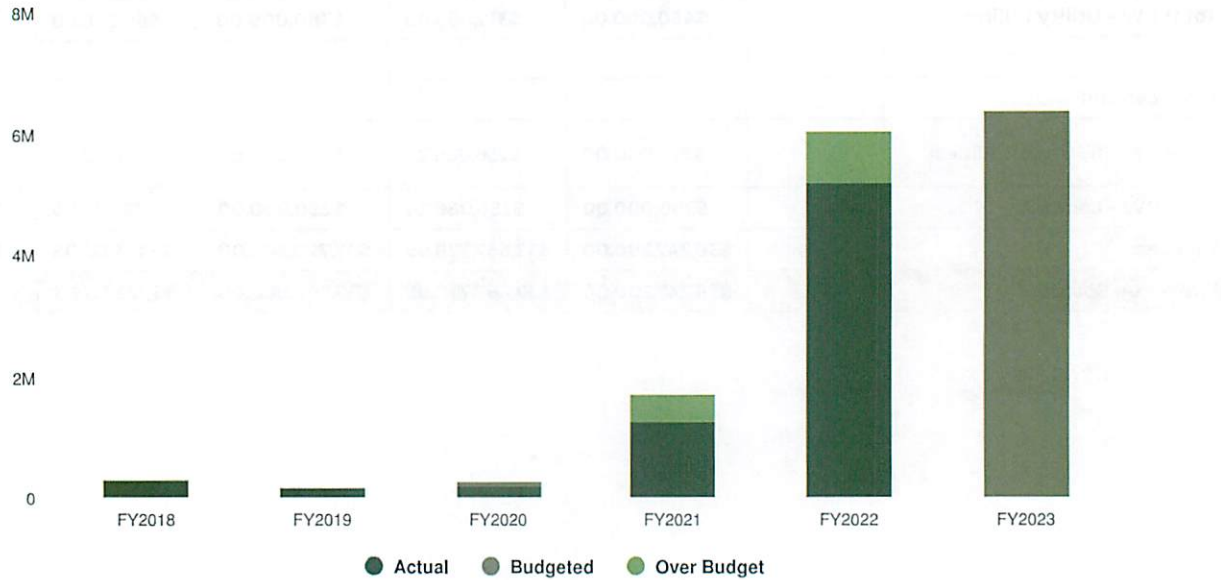
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total PW - Wastewater:</b>		<b>\$2,202,000.00</b>	<b>\$2,143,755.36</b>	<b>\$2,353,500.00</b>	<b>\$209,744.64</b>	<b>9.8%</b>
<b>PW - Utility Billing</b>						
Services Charges	53-4-28-4301	\$100,000.00	\$67,950.86	\$80,000.00	\$12,049.14	17.7%
Penalties	53-4-28-4303	\$360,000.00	\$247,713.14	\$300,000.00	\$52,286.86	21.1%
<b>Total PW - Utility Billing:</b>		<b>\$460,000.00</b>	<b>\$315,664.00</b>	<b>\$380,000.00</b>	<b>\$64,336.00</b>	<b>20.4%</b>
<b>PW - Landfill</b>						
Fee Landfill State (Utilities)	53-4-36-4415	\$290,000.00	\$256,066.24	\$290,000.00	\$33,933.76	13.3%
<b>Total PW - Landfill:</b>		<b>\$290,000.00</b>	<b>\$256,066.24</b>	<b>\$290,000.00</b>	<b>\$33,933.76</b>	<b>13.3%</b>
<b>Total Fees:</b>		<b>\$36,247,200.00</b>	<b>\$32,667,778.95</b>	<b>\$37,790,900.00</b>	<b>\$5,123,121.05</b>	<b>15.7%</b>
<b>Total Revenue Source:</b>		<b>\$36,247,200.00</b>	<b>\$32,667,778.95</b>	<b>\$37,790,900.00</b>	<b>\$5,123,121.05</b>	<b>15.7%</b>



## Grants Summary

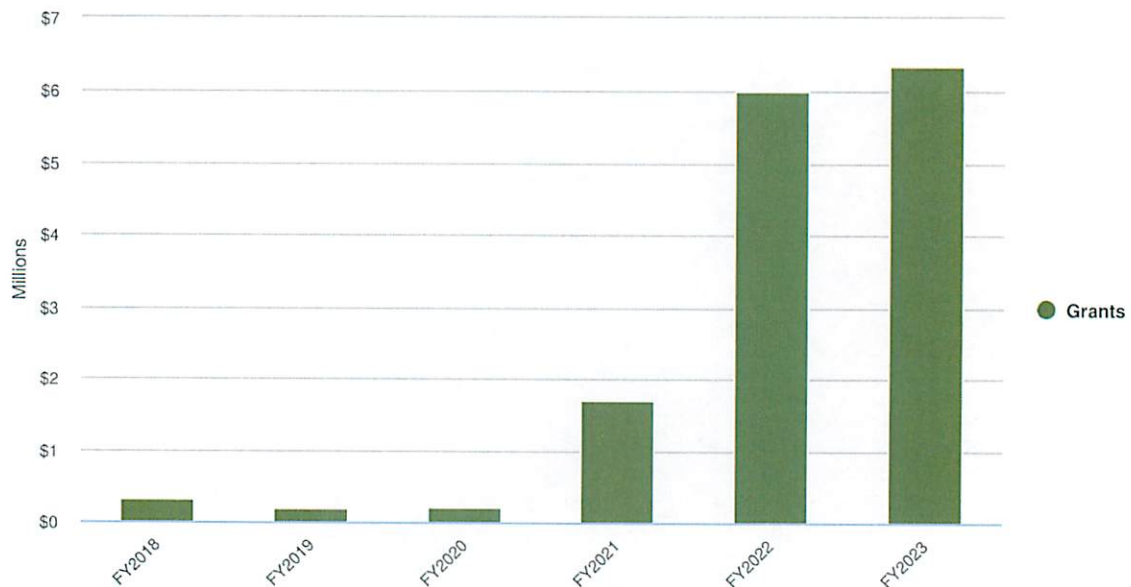
**\$6,340,500** **\$1,189,325**  
 (23.09% vs. prior year)

### Grants Proposed and Historical Budget vs. Actual



## Revenues by Source

### Budgeted and Historical 2023 Revenues by Source



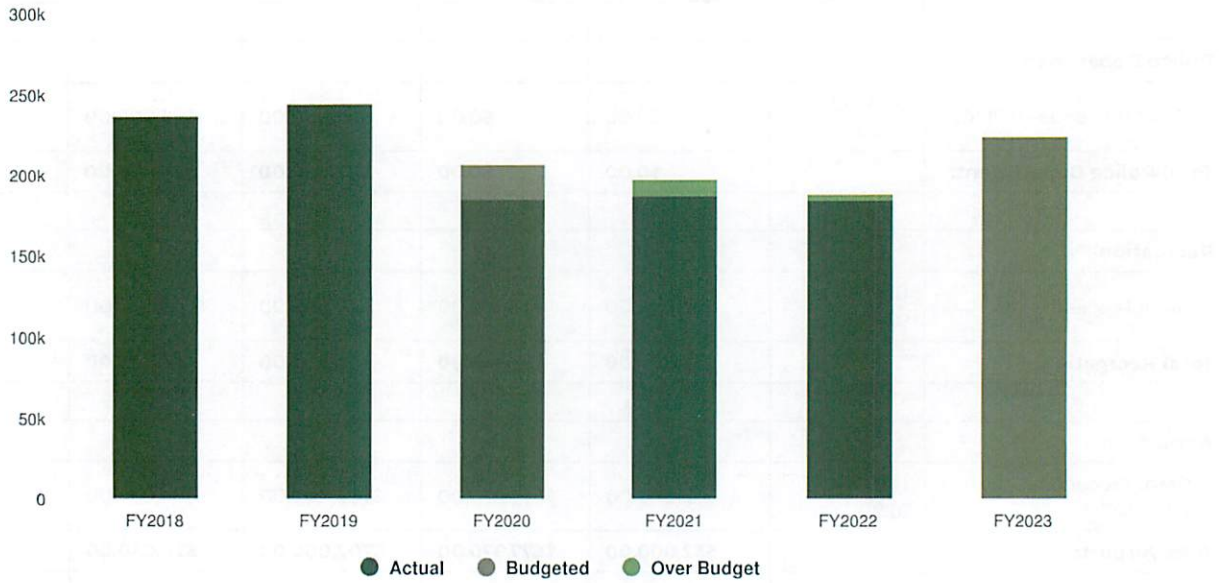
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue Source</b>						
<b>Grants</b>						
<b>Administrative Services</b>						
Grant Proceeds - ADMIN	01-4-02-9200	\$140,000.00	\$412,114.72	\$2,000,000.00	\$1,587,885.28	385.3%
<b>Total Administrative Services:</b>		<b>\$140,000.00</b>	<b>\$412,114.72</b>	<b>\$2,000,000.00</b>	<b>\$1,587,885.28</b>	<b>385.3%</b>
<b>Police Department</b>						
Grant Proceeds - POLICE	01-4-09-9200	\$0.00	\$0.00	\$86,000.00	\$86,000.00	N/A
<b>Total Police Department:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,000.00</b>	<b>\$86,000.00</b>	<b>N/A</b>
<b>Recreation</b>						
Grant Proceeds - REC	01-4-24-9200	\$5,000.00	\$2,860.00	\$2,500.00	-\$360.00	-12.6%
<b>Total Recreation:</b>		<b>\$5,000.00</b>	<b>\$2,860.00</b>	<b>\$2,500.00</b>	<b>-\$360.00</b>	<b>-12.6%</b>
<b>Airport</b>						
Grant Proceeds - AIRPORT	14-4-31-9200	\$32,000.00	\$677,970.00	\$702,000.00	\$24,030.00	3.5%
<b>Total Airport:</b>		<b>\$32,000.00</b>	<b>\$677,970.00</b>	<b>\$702,000.00</b>	<b>\$24,030.00</b>	<b>3.5%</b>
<b>Capital Development</b>						
Grant Proceeds - CDBG	06-4-40-9200	\$135,000.00	\$338,352.00	\$175,000.00	-\$163,352.00	-48.3%
Grant Proceeds - SMPG	50-4-40-9200	\$125,113.00	\$0.00	\$175,000.00	\$175,000.00	N/A
Grants	52-4-40-9200	\$3,100,000.00	\$2,974,875.72	\$0.00	-\$2,974,875.72	-100%
Grants	57-4-40-9200	\$1,614,062.00	\$1,601,414.62	\$3,200,000.00	\$1,598,585.38	99.8%
<b>Total Capital Development:</b>		<b>\$4,974,175.00</b>	<b>\$4,914,642.34</b>	<b>\$3,550,000.00</b>	<b>-\$1,364,642.34</b>	<b>-27.8%</b>
<b>Total Grants:</b>		<b>\$5,151,175.00</b>	<b>\$6,007,587.06</b>	<b>\$6,340,500.00</b>	<b>\$332,912.94</b>	<b>5.5%</b>
<b>Total Revenue Source:</b>		<b>\$5,151,175.00</b>	<b>\$6,007,587.06</b>	<b>\$6,340,500.00</b>	<b>\$332,912.94</b>	<b>5.5%</b>



## Fines Summary

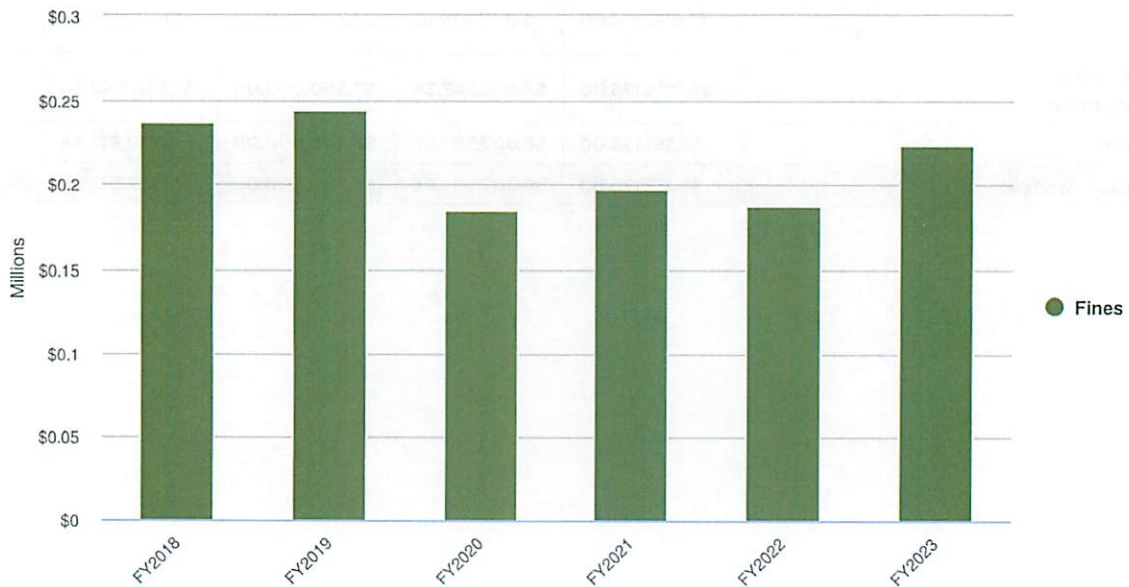
**\$224,050** **\$40,050**  
 (21.77% vs. prior year)

**Fines Proposed and Historical Budget vs. Actual**



## Revenues by Source

**Budgeted and Historical 2023 Revenues by Source**





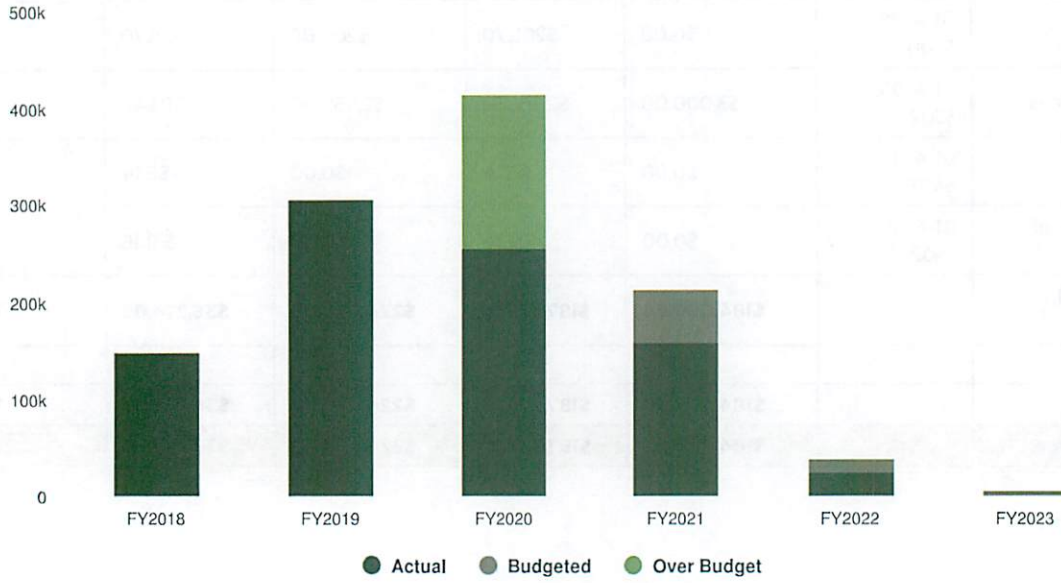
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Revenue Source						
Fines						
Municipal Court						
Juvenile Fines	01-4-05-5100	\$1,000.00	\$912.00	\$1,100.00	\$188.00	20.6%
Municipal Court	01-4-05-5200	\$180,000.00	\$184,254.39	\$220,000.00	\$35,745.61	19.4%
Restitution	01-4-05-5300	\$0.00	\$205.70	\$200.00	-\$5.70	-2.8%
County DUI Fees	01-4-05-5302	\$3,000.00	\$2,366.52	\$2,750.00	\$383.48	16.2%
OTC Fees	01-4-05-5401	\$0.00	\$6.14	\$0.00	-\$6.14	-100%
Overpayment of Fines	01-4-05-5502	\$0.00	\$31.16	\$0.00	-\$31.16	-100%
<b>Total Municipal Court:</b>		<b>\$184,000.00</b>	<b>\$187,775.91</b>	<b>\$224,050.00</b>	<b>\$36,274.09</b>	<b>19.3%</b>
<b>Total Fines:</b>		<b>\$184,000.00</b>	<b>\$187,775.91</b>	<b>\$224,050.00</b>	<b>\$36,274.09</b>	<b>19.3%</b>
<b>Total Revenue Source:</b>		<b>\$184,000.00</b>	<b>\$187,775.91</b>	<b>\$224,050.00</b>	<b>\$36,274.09</b>	<b>19.3%</b>



# Interest Summary

**\$7,000** **-\$33,000**  
(-82.50% vs. prior year)

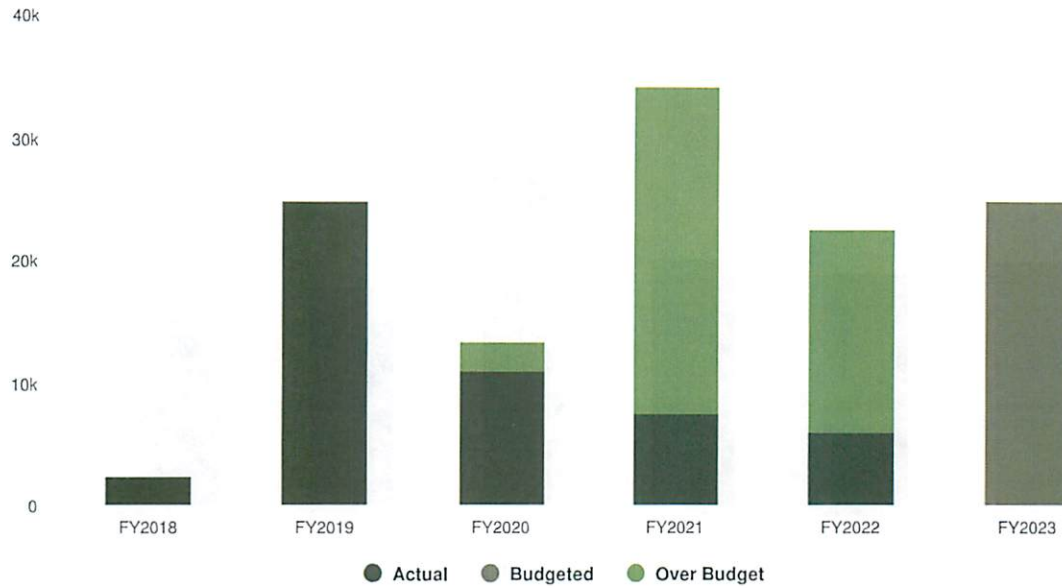
Interest Proposed and Historical Budget vs. Actual



## Donations Summary

**\$25,000** **\$19,000**  
(316.67% vs. prior year)

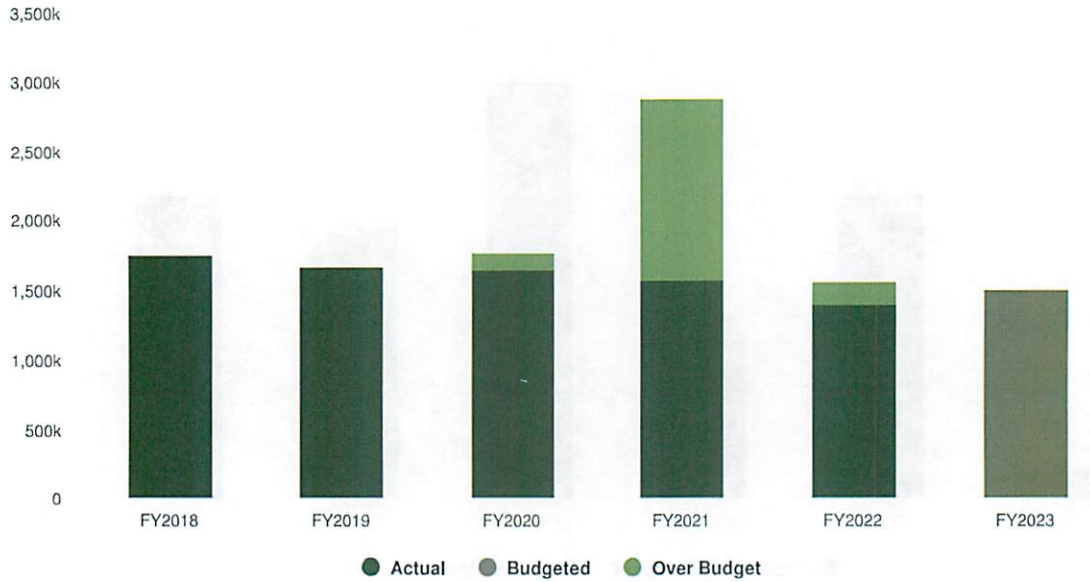
Donations Proposed and Historical Budget vs. Actual



## Miscellaneous Revenues Summary

**\$1,498,000** **\$115,250**  
(8.33% vs. prior year)

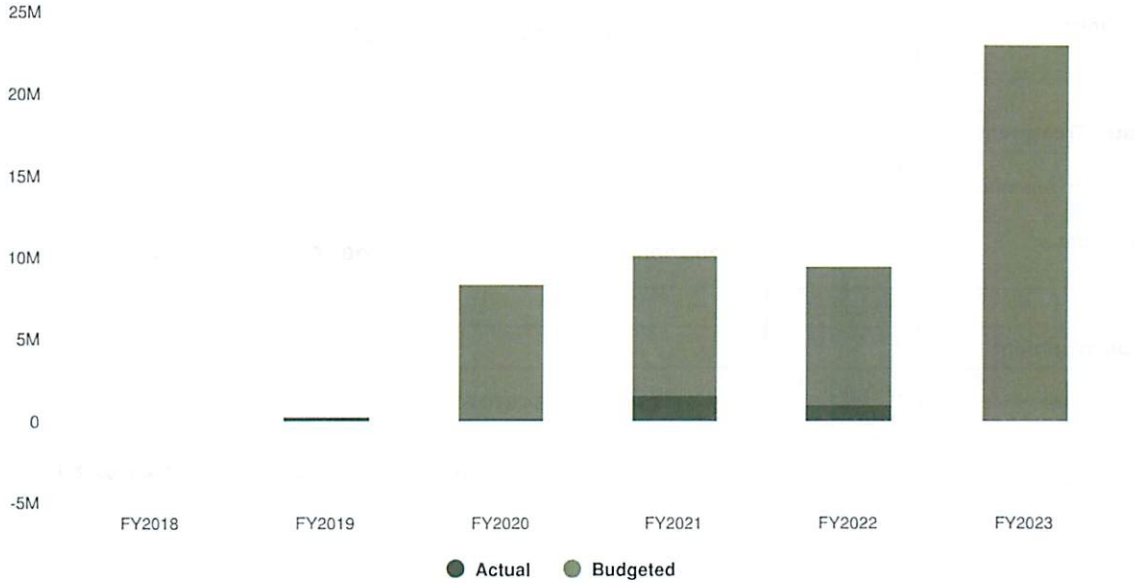
Miscellaneous Revenues Proposed and Historical Budget vs. Actual



## Other Funding Sources Summary

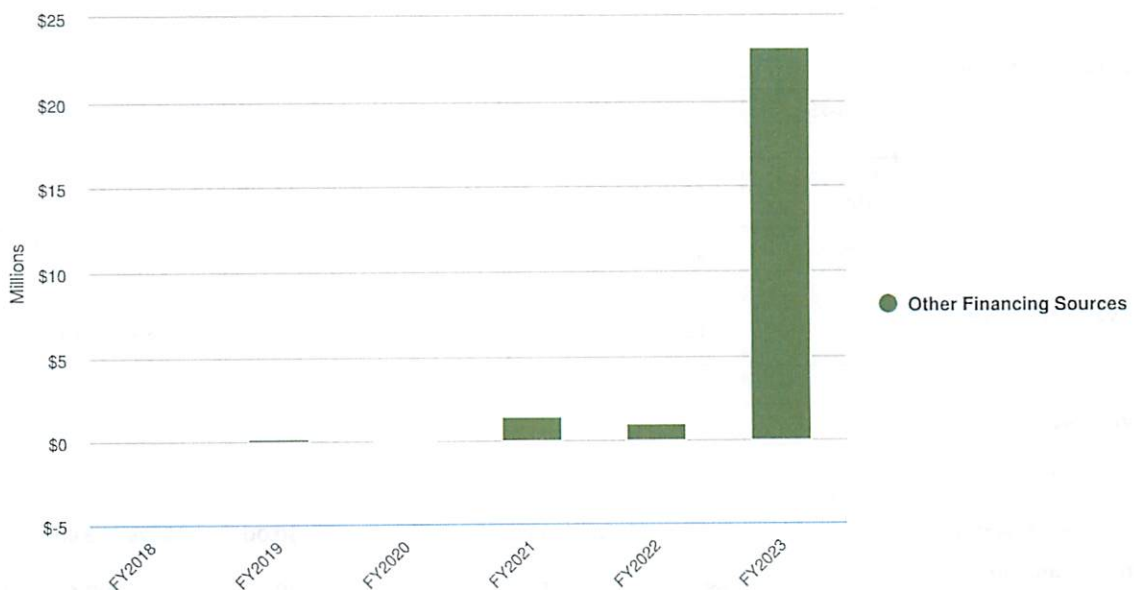
\$23,142,500
\$13,692,500  
(144.89% vs. prior year)

Other Funding Sources Proposed and Historical Budget vs. Actual



## Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue Source</b>						
<b>Other Financing Sources</b>						
<b>Administrative Services</b>						
Insurance Recovery	01-4-02-9500	\$0.00	\$7,009.96	\$5,000.00	-\$2,009.96	-28.7%
Reimbursement InsureOK	04-4-02-9400	\$125,000.00	\$48,389.36	\$37,500.00	-\$10,889.36	-22.5%
<b>Total Administrative Services:</b>		<b>\$125,000.00</b>	<b>\$55,399.32</b>	<b>\$42,500.00</b>	<b>-\$12,899.32</b>	<b>-23.3%</b>
<b>PW - Water Treatment</b>						
DWSRF Loan Proceeds	53-4-21-9404	\$1,200,000.00	\$0.00	\$600,000.00	\$600,000.00	N/A
<b>Total PW - Water Treatment:</b>		<b>\$1,200,000.00</b>	<b>\$0.00</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>	<b>N/A</b>
<b>Capital Development</b>						
Fuel - Discount	21-4-40-9406	\$0.00	\$4,670.62	\$0.00	-\$4,670.62	-100%
<b>Total Capital Development:</b>		<b>\$0.00</b>	<b>\$4,670.62</b>	<b>\$0.00</b>	<b>-\$4,670.62</b>	<b>-100%</b>
<b>MAPS City</b>						
Bond Proceeds	56-4-50-9400	\$6,625,000.00	\$0.00	\$14,000,000.00	\$14,000,000.00	N/A
<b>Total MAPS City:</b>		<b>\$6,625,000.00</b>	<b>\$0.00</b>	<b>\$14,000,000.00</b>	<b>\$14,000,000.00</b>	<b>N/A</b>
<b>MAPS II APS</b>						
Bond Proceeds	56-4-51-9400	\$0.00		\$8,500,000.00	\$8,500,000.00	N/A
<b>Total MAPS II APS:</b>		<b>\$0.00</b>		<b>\$8,500,000.00</b>	<b>\$8,500,000.00</b>	<b>N/A</b>
<b>PW - Enterprise Services</b>						
Sale of Property	53-4-25-9000	\$0.00	\$4,000.00	\$0.00	-\$4,000.00	-100%
Bond Proceeds	53-4-25-9300	\$250,000.00	\$0.00	\$0.00	\$0.00	0%
REPI Project (AAFB)	53-4-25-9801	\$320,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total PW - Enterprise Services:</b>		<b>\$570,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>-\$4,000.00</b>	<b>-100%</b>
<b>PW - Wastewater</b>						
CWSRF Loan Proceeds	53-4-26-9405	\$930,000.00	\$875,029.60	\$0.00	-\$875,029.60	-100%
<b>Total PW - Wastewater:</b>		<b>\$930,000.00</b>	<b>\$875,029.60</b>	<b>\$0.00</b>	<b>-\$875,029.60</b>	<b>-100%</b>
<b>Total Other Financing Sources:</b>		<b>\$9,450,000.00</b>	<b>\$939,099.54</b>	<b>\$23,142,500.00</b>	<b>\$22,203,400.46</b>	<b>2,364.3%</b>
<b>Total Revenue Source:</b>		<b>\$9,450,000.00</b>	<b>\$939,099.54</b>	<b>\$23,142,500.00</b>	<b>\$22,203,400.46</b>	<b>2,364.3%</b>





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# DEPARTMENTS

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# 01-00 City Council

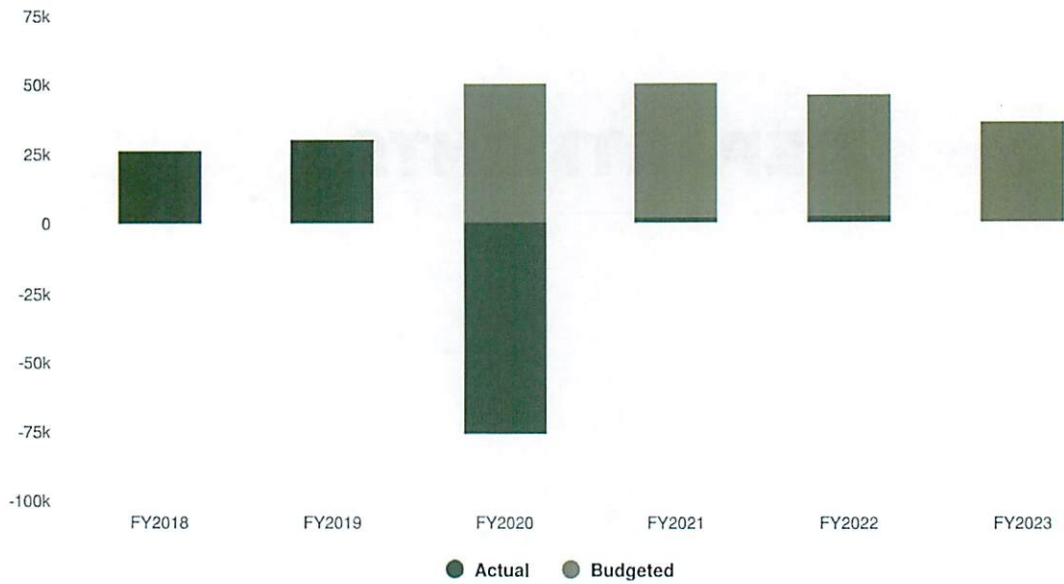
City of Altus  
Council

- Primary representative policy making and legislative body for the city
- 9 members made up of Mayor and 8 Council Members - 2 each elected from 4 Wards
- Hires, directs and provides oversight of City Manager
- 9 members also serve as Board of Trustees for the Altus Municipal Authority

## Expenditures Summary

**\$36,000** **-\$10,000**  
(-21.74% vs. prior year)

00 - City Council Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Other Services And Charges</b>						
Promotional Expenses	01-5-00.5306-202	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Training & Travel Expenses	01-5-00.5307-101	\$20,000.00	\$1,576.54	\$20,000.00	\$18,423.46	1,168.6%
Expense Reimbursement	01-5-00.5308-101	\$20,000.00	\$33.75	\$10,000.00	\$9,966.25	29,529.6%
Contingency/Misc	01-5-00.5310-610	\$5,000.00	\$733.45	\$5,000.00	\$4,266.55	581.7%
<b>Total Other Services And Charges:</b>		<b>\$46,000.00</b>	<b>\$2,343.74</b>	<b>\$36,000.00</b>	<b>\$33,656.26</b>	<b>1,436%</b>
<b>Total Expense Objects:</b>		<b>\$46,000.00</b>	<b>\$2,343.74</b>	<b>\$36,000.00</b>	<b>\$33,656.26</b>	<b>1,436%</b>



# 01-02 Administrative Services

Gary Jones, CPA  
City Manager

## Description

The Administrative Department details the general, non-specific operating costs for the City of Altus and includes the City Manager, Assistant City Manager and the Administrative Assistant.

## Core Services

The City Manager's office is the liason between the City Council and the Staff. The City Manager oversees, directs and guides all departments in carrying out the policies established by the City Council.

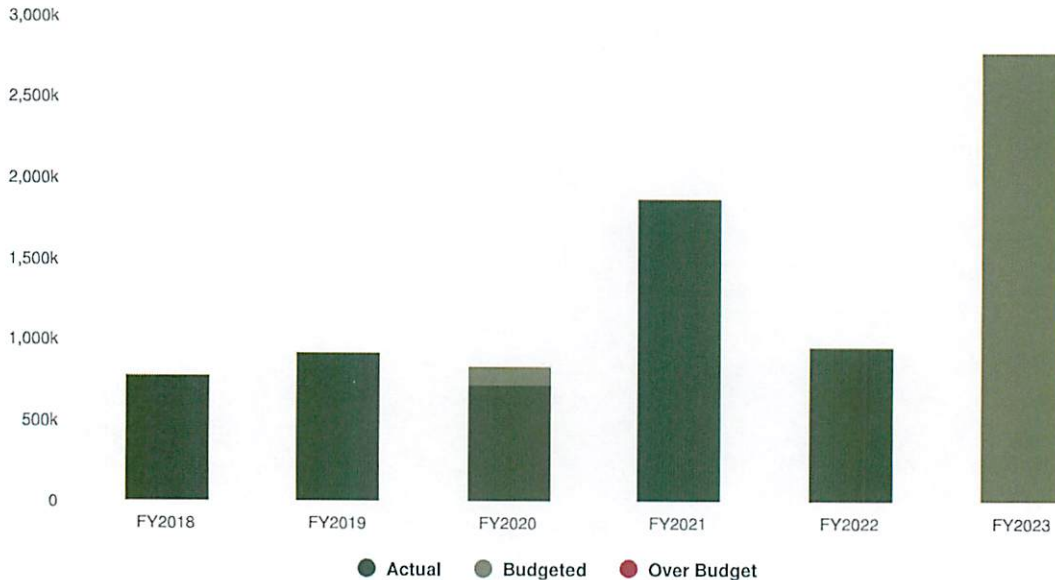
## Performance Measures

1. Provide oversight, direction, and guidance to all departments
2. Timley responds to Council and citizen inquiries
3. Assist other departments with setting and meeting departmental goals

## Expenditures Summary

**\$2,765,550** **\$1,813,628**  
(190.52% vs. prior year)

### 02 - Administrative Services Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-02.5100-101	\$282,000.00	\$146,585.48	\$280,000.00	\$133,414.52	91%
OMRF Retirement	01-5-02.5100-102	\$40,000.00	\$7,053.17	\$21,000.00	\$13,946.83	197.7%
OMRF Retirement CMO	01-5-02.5100-105	\$21,000.00	\$17,349.68	\$21,000.00	\$3,650.32	21%
Social Security	01-5-02.5100-107	\$22,000.00	\$13,422.55	\$22,000.00	\$8,577.45	63.9%
Insurance	01-5-02.5100-108	\$17,200.00	\$20,015.57	\$24,000.00	\$3,984.43	19.9%
Over Time	01-5-02.5100-110	\$2,000.00	\$1,197.26	\$2,000.00	\$802.74	67%
Life Insurance-Special	01-5-02.5100-115	\$252.86	\$205.41	\$500.00	\$294.59	143.4%
W/C Insurance	01-5-02.5100-118	\$3,000.00	\$4,630.23	\$4,000.00	-\$630.23	-13.6%
COVID-19 Salaries	01-5-02.5100-998	\$0.00	\$2,281.36	\$0.00	-\$2,281.36	-100%
<b>Total Personnel:</b>		<b>\$387,452.86</b>	<b>\$212,740.71</b>	<b>\$374,500.00</b>	<b>\$161,759.29</b>	<b>76%</b>
<b>Material And Supplies</b>						
Office Supplies	01-5-02.5201-110	\$4,000.00	\$955.80	\$4,000.00	\$3,044.20	318.5%
Misc&Janitorial Supplies	01-5-02.5201-120	\$5,000.00	\$1,633.21	\$5,000.00	\$3,366.79	206.1%
Maintenance Facility	01-5-02.5205-101	\$80,000.00	\$61,210.04	\$50,000.00	-\$11,210.04	-18.3%
<b>Total Material And Supplies:</b>		<b>\$89,000.00</b>	<b>\$63,799.05</b>	<b>\$59,000.00</b>	<b>-\$4,799.05</b>	<b>-7.5%</b>
<b>Other Services And Charges</b>						
Utilities/ Natural Gas	01-5-02-5308.400	\$0.00	\$0.00	\$73,000.00	\$73,000.00	N/A
Contract Services	01-5-02.5301-120	\$94,905.00	\$24,130.90	\$95,000.00	\$70,869.10	293.7%
Election Expense	01-5-02.5301-217	\$10,000.00	\$0.00	\$6,000.00	\$6,000.00	N/A
Membership Dues	01-5-02.5302-104	\$2,500.00	\$2,831.06	\$7,500.00	\$4,668.94	164.9%
OML Annual Fees	01-5-02.5302-128	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	N/A
SWODA	01-5-02.5303-101	\$7,500.00	\$7,528.94	\$7,500.00	-\$28.94	-0.4%
Copy Machine Rental	01-5-02.5305-280	\$6,000.00	\$3,400.20	\$5,000.00	\$1,599.80	47.1%
Training & Travel Expenses	01-5-02.5307-101	\$5,000.00	\$3,993.08	\$7,500.00	\$3,506.92	87.8%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Subscriptions	01-5-02.5307-108	\$0.00	\$49.00	\$50.00	\$1.00	2%
Communications	01-5-02.5308-300	\$65,000.00	\$34,758.09	\$42,500.00	\$7,741.91	22.3%
Utilities	01-5-02.5308-401	\$50,000.00	\$59,636.04	\$0.00	-\$59,636.04	-100%
Natural Gas	01-5-02.5308-402	\$10,000.00	\$12,736.96	\$0.00	-\$12,736.96	-100%
Auto/Property Ins Premium	01-5-02.5309-501	\$24,627.10	\$21,592.00	\$23,000.00	\$1,408.00	6.5%
Main Street Altus	01-5-02.5310-605	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%
Reimbursed Expense CITY	01-5-02.5311-000	\$0.00	-\$3.99	\$0.00	\$3.99	-100%
Insurance Funded Expense	01-5-02.9500-000	\$134,937.20	\$43,303.40	\$0.00	-\$43,303.40	-100%
<b>Total Other Services And Charges:</b>		<b>\$475,469.30</b>	<b>\$263,955.68</b>	<b>\$332,050.00</b>	<b>\$68,094.32</b>	<b>25.8%</b>
<b>Capital Outlay</b>						
Grant Expenses - CITY	01-5-02.9200-000	\$0.00	\$402,840.62	\$2,000,000.00	\$1,597,159.38	396.5%
<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$402,840.62</b>	<b>\$2,000,000.00</b>	<b>\$1,597,159.38</b>	<b>396.5%</b>
<b>Total Expense Objects:</b>		<b>\$951,922.16</b>	<b>\$943,336.06</b>	<b>\$2,765,550.00</b>	<b>\$1,822,213.94</b>	<b>193.2%</b>





## 01-04 Law

Sommer Robbins  
City Attorney

The City Attorney is the Chief legal advisor to the City Council, City Manager, and Department Directors and agencies of the City government. The City Attorney represents the city in proceedings before courts and administrative agencies and in contract negotiations. Additionally, the City Attorney drafts and reviews ordinances, contracts, property conveyances, court pleadings, etc.

### Core Services

To provide legal services to the City, its Public Trusts, and their officers, appointees, department heads and employees so that they can lawfully and effectively conduct business and implement projects and policies.

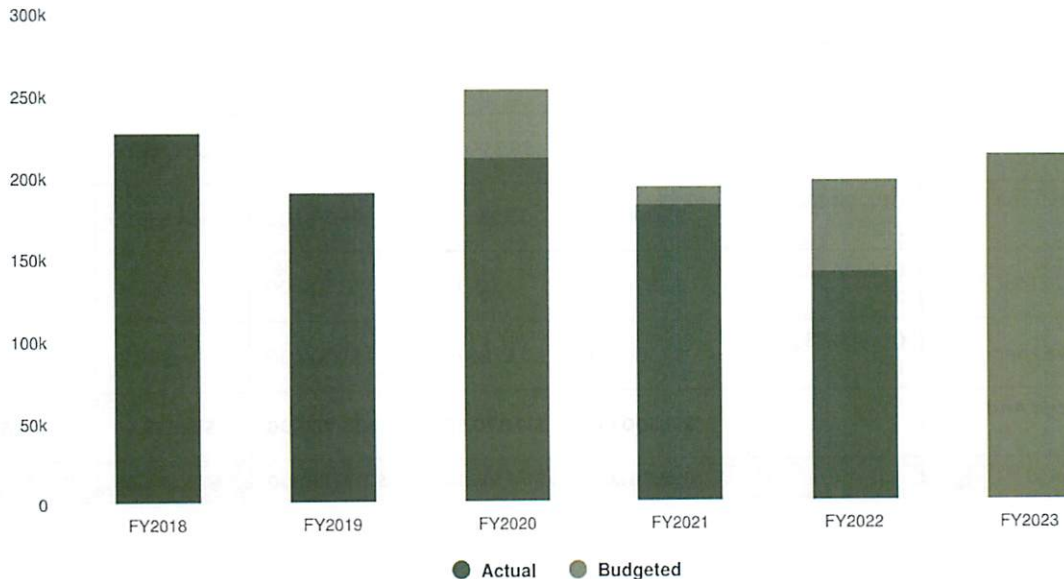
### Performance Measures

1. Maintain high quality, efficient production of legal services.
2. Successful completion of continuing legal education.
3. Reduce litigation filed against the City.

## Expenditures Summary

**\$213,850** **\$15,569**  
(7.85% vs. prior year)

### 04 - Law Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-04.5100-101	\$112,200.00	\$90,319.49	\$125,000.00	\$34,680.51	11.4%
OMRF Retirement	01-5-04.5100-102	\$17,100.00	\$6,961.50	\$18,000.00	\$11,038.50	5.3%
Social Security	01-5-04.5100-107	\$8,600.00	\$6,528.96	\$9,600.00	\$3,071.04	11.6%
Insurance	01-5-04.5100-108	\$10,800.00	\$13,110.02	\$19,000.00	\$5,889.98	75.9%
Life Insurance-Special	01-5-04.5100-115	\$81.02	\$68.47	\$100.00	\$31.53	23.4%
W/C Insurance	01-5-04.5100-118	\$500.00	\$444.04	\$400.00	-\$44.04	-20%
<b>Total Personnel:</b>		<b>\$149,281.02</b>	<b>\$117,432.48</b>	<b>\$172,100.00</b>	<b>\$54,667.52</b>	<b>15.3%</b>
<b>Material And Supplies</b>						
Office Supplies	01-5-04.5201-110	\$1,500.00	\$122.11	\$1,000.00	\$877.89	-33.3%
Law Library Maintenance	01-5-04.5201-140	\$6,000.00	\$6,090.00	\$7,000.00	\$910.00	16.7%
<b>Total Material And Supplies:</b>		<b>\$7,500.00</b>	<b>\$6,212.11</b>	<b>\$8,000.00</b>	<b>\$1,787.89</b>	<b>6.7%</b>
<b>Other Services And Charges</b>						
Membership Dues	01-5-04.5302-104	\$1,500.00	\$1,513.75	\$1,250.00	-\$263.75	-16.7%
Legal Services Other	01-5-04.5304-113	\$30,000.00	\$6,333.44	\$25,000.00	\$18,666.56	-16.7%
Codification	01-5-04.5304-210	\$5,000.00	\$9,236.55	\$5,000.00	-\$4,236.55	0%
Abstracts, Surveys, Misc.	01-5-04.5304-211	\$2,500.00	\$0.00	\$1,500.00	\$1,500.00	-40%
Training & Travel Expenses	01-5-04.5307-101	\$2,500.00	\$786.81	\$1,000.00	\$213.19	-60%
<b>Total Other Services And Charges:</b>		<b>\$41,500.00</b>	<b>\$17,870.55</b>	<b>\$33,750.00</b>	<b>\$15,879.45</b>	<b>-18.7%</b>
<b>Total Expense Objects:</b>		<b>\$198,281.02</b>	<b>\$141,515.14</b>	<b>\$213,850.00</b>	<b>\$72,334.86</b>	<b>7.9%</b>



# 01-05 Municipal Court

Tracy Sullivan  
Chief Municipal Court Officer

## Description

The Altus Municipal Court provides court information, case processing, judicial and accountability services to all people affected by violations of the City of Altus ordinances, so they can be assured of timely and equitable justice. The Municipal Court is responsible for all entry of pleadings, processes, and proceedings in the dockets of the court, while assisting the Judge in recording the proceedings of the court, preparation of the dockets, warrants, and other paperwork.

## Core Services

To ensure timely and equitable justice to all people, keeping accurate records, and collecting and disbursing all monies owed to the Court in a timely and efficient and proficient manner.

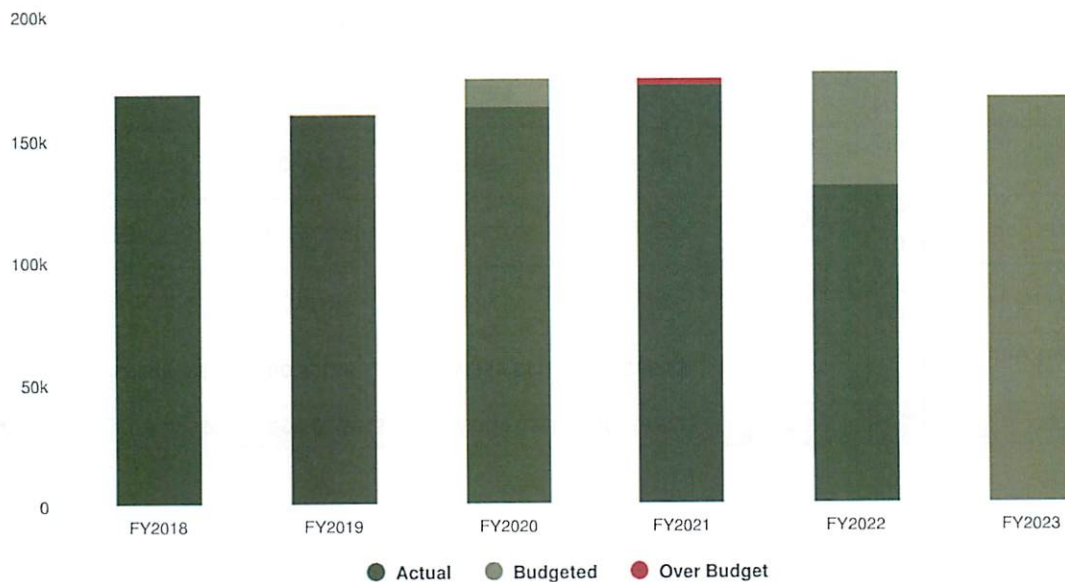
## Performance Measures

1. To accurately inform violators in a professional manner of their charge(s) and what their options are as to pleadings and payment.
2. To enhance the professional work environment that we strive to maintain with other departments

## Expenditures Summary

**\$166,805** **-\$9,811**  
(-5.55% vs. prior year)

05 - Municipal Court Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-05.5100-101	\$84,100.00	\$66,204.41	\$87,000.00	\$20,795.59	31.4%
OMRF Retirement	01-5-05.5100-102	\$13,000.00	\$9,804.99	\$12,000.00	\$2,195.01	22.4%
Social Security	01-5-05.5100-107	\$8,400.00	\$6,029.20	\$9,000.00	\$2,970.80	49.3%
Insurance	01-5-05.5100-108	\$24,900.00	\$14,401.12	\$21,000.00	\$6,598.88	45.8%
Part-Time Salaries	01-5-05.5100-111	\$26,000.00	\$28,001.65	\$26,000.00	-\$2,001.65	-7.1%
Life Insurance-Special	01-5-05.5100-115	\$360.96	\$273.88	\$400.00	\$126.12	46%
Allowances	01-5-05.5100-117	\$11,200.00	\$460.50	\$1,000.00	\$539.50	117.2%
W/C Insurance	01-5-05.5100-118	\$500.00	\$362.36	\$1,000.00	\$637.64	176%
<b>Total Personnel:</b>		<b>\$168,460.96</b>	<b>\$125,538.11</b>	<b>\$157,400.00</b>	<b>\$31,861.89</b>	<b>25.4%</b>
<b>Material And Supplies</b>						
Office Supplies	01-5-05.5201-110	\$2,000.00	\$1,039.22	\$2,000.00	\$960.78	92.5%
Citations & Receipt Books	01-5-05.5201-113	\$250.00	\$367.43	\$250.00	-\$117.43	-32%
<b>Total Material And Supplies:</b>		<b>\$2,250.00</b>	<b>\$1,406.65</b>	<b>\$2,250.00</b>	<b>\$843.35</b>	<b>60%</b>
<b>Other Services And Charges</b>						
Bank & Credit Card Fees	01-5-05-5301.000	\$2,000.00	\$2,475.73	\$3,500.00	\$1,024.27	41.4%
Membership Dues	01-5-05.5302-104	\$155.00	\$155.00	\$155.00	\$0.00	0%
Jury Duty	01-5-05.5304-105	\$450.00	\$0.00	\$200.00	\$200.00	N/A
Training & Travel Expenses	01-5-05.5307-101	\$3,000.00	\$1,024.74	\$3,000.00	\$1,975.26	192.8%
Court Appointed Atty	01-5-05.5307-105	\$300.00	\$0.00	\$300.00	\$300.00	N/A
<b>Total Other Services And Charges:</b>		<b>\$5,905.00</b>	<b>\$3,655.47</b>	<b>\$7,155.00</b>	<b>\$3,499.53</b>	<b>95.7%</b>
<b>Total Expense Objects:</b>		<b>\$176,615.96</b>	<b>\$130,600.23</b>	<b>\$166,805.00</b>	<b>\$36,204.77</b>	<b>27.7%</b>

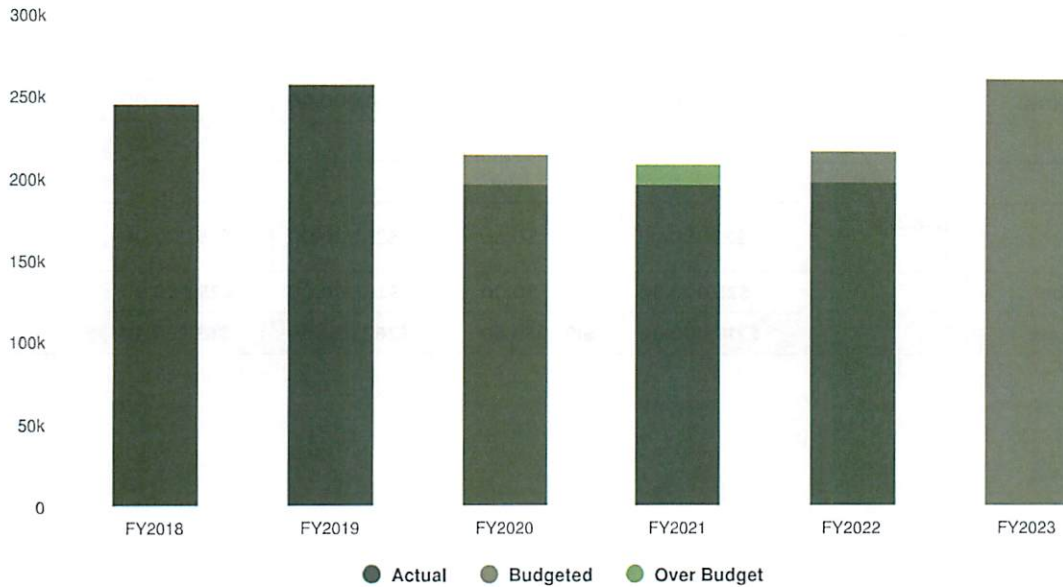




## Revenues Summary

\$262,550
\$44,550  
 (20.44% vs. prior year)

### 05 - Municipal Court Proposed and Historical Budget vs. Actual



## Revenues by Source

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue Source</b>						
<b>Fees</b>						
Court IT Fees	01-4-05-4101	\$7,500.00	\$10,369.55	\$12,500.00	\$2,130.45	20.5%
<b>Total Fees:</b>		<b>\$7,500.00</b>	<b>\$10,369.55</b>	<b>\$12,500.00</b>	<b>\$2,130.45</b>	<b>20.5%</b>
<b>Fines</b>						
Juvenile Fines	01-4-05-5100	\$1,000.00	\$912.00	\$1,100.00	\$188.00	20.6%
Municipal Court	01-4-05-5200	\$180,000.00	\$184,254.39	\$220,000.00	\$35,745.61	19.4%
Restitution	01-4-05-5300	\$0.00	\$205.70	\$200.00	-\$5.70	-2.8%
County DUI Fees	01-4-05-5302	\$3,000.00	\$2,366.52	\$2,750.00	\$383.48	16.2%
OTC Fees	01-4-05-5401	\$0.00	\$6.14	\$0.00	-\$6.14	-100%
Overpayment of Fines	01-4-05-5502	\$0.00	\$31.16	\$0.00	-\$31.16	-100%
<b>Total Fines:</b>		<b>\$184,000.00</b>	<b>\$187,775.91</b>	<b>\$224,050.00</b>	<b>\$36,274.09</b>	<b>19.3%</b>



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Interest</b>						
Interest - Pooled Cash	12-4-05-6100	\$0.00	\$20.14	\$0.00	-\$20.14	-100%
<b>Total Interest:</b>		<b>\$0.00</b>	<b>\$20.14</b>	<b>\$0.00</b>	<b>-\$20.14</b>	<b>-100%</b>
<b>Misc. Revenues</b>						
Court Disposition Reports	01-4-05-8402	\$1,500.00	\$1,085.00	\$1,000.00	-\$85.00	-7.8%
<b>Total Misc. Revenues:</b>		<b>\$1,500.00</b>	<b>\$1,085.00</b>	<b>\$1,000.00</b>	<b>-\$85.00</b>	<b>-7.8%</b>
<b>Fund Balance</b>						
Fund Balance	12-4-05-9900	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	N/A
<b>Total Fund Balance:</b>		<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>N/A</b>
<b>Total Revenue Source:</b>		<b>\$218,000.00</b>	<b>\$199,250.60</b>	<b>\$262,550.00</b>	<b>\$63,299.40</b>	<b>31.8%</b>





# 01-09 Police Department

**Tim Murphy**  
Police Chief

Beginning in Fiscal Year 2017-18 the three separate divisions of the Police Department were merged in to one department, Administration, Detective and Patrol. The Altus Police Department consists of the Administrative Division which is the Chief of Police, Deputy Chief of Police and Administrative Secretary. The Chief and Deputy Chief supervise the Patrol division, the Detective division and the E-911 dispatchers.

## Core Services

To serve the community by safeguarding lives and property and to respect the Constitutional rights of all to liberty, equality and justice.

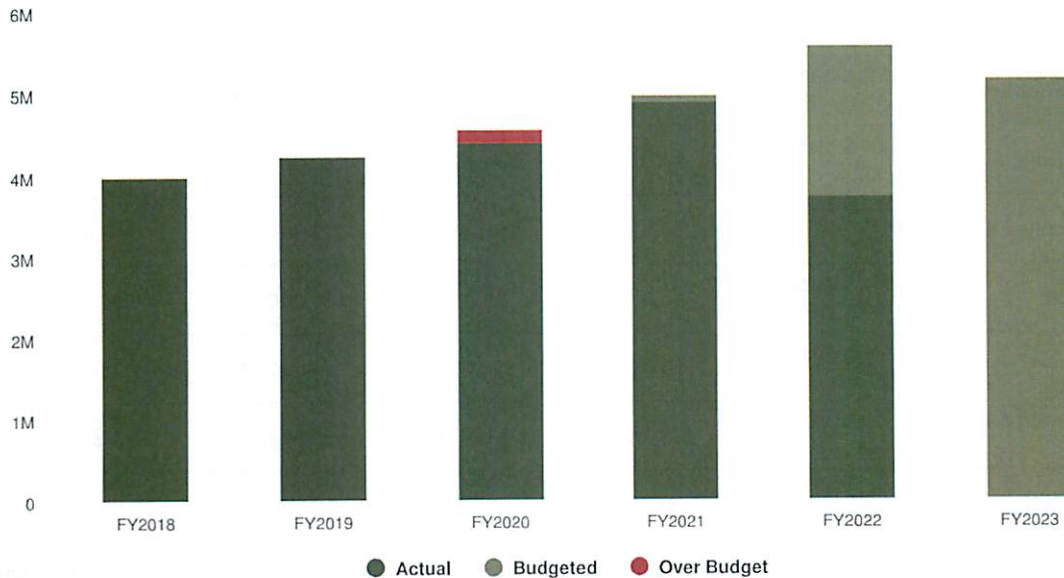
## Performance Measures

1. Improve performance standards and training of all employees of the Altus police department in relation to the enforcement of all State and City criminal and traffic laws
2. Provides service to the citizens of Altus
3. Ensure officers follow the US Constitution and current Supreme Court case laws during the execution of their duties
4. To improve and institute standard policies and procedures for officers and all civilian employees to follow in the performance of their duties
5. Investigate violations of standard policies and procedures for all employees of the Altus Police Department and to determine a finding of facts in all investigations with a recommendation of discipline to the City Manager
6. Manage the professional accreditation standards process
7. Care for and maintain all City owned property operated by the Altus Police Department

## FY 2023 Expenditures Summary

**\$5,192,200** **-\$398,963**  
(-7.14% vs. prior year)

### 09 - Police Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-09.5100-101	\$2,735,000.00	\$2,065,225.70	\$2,730,000.00	\$664,774.30	32.2%
OMRF Retirement	01-5-09.5100-102	\$35,000.00	\$28,052.53	\$37,000.00	\$8,947.47	31.9%
Police Retirement	01-5-09.5100-103	\$326,000.00	\$226,162.92	\$411,000.00	\$184,837.08	81.7%
Social Security	01-5-09.5100-107	\$212,000.00	\$170,764.54	\$242,000.00	\$71,235.46	41.7%
Insurance	01-5-09.5100-108	\$420,000.00	\$344,227.59	\$497,000.00	\$152,772.41	44.4%
Over Time	01-5-09.5100-110	\$400,000.00	\$247,840.20	\$400,000.00	\$152,159.80	61.4%
Part-Time Salaries	01-5-09.5100-111	\$38,500.00	\$5,150.64	\$20,000.00	\$14,849.36	288.3%
Life Insurance-Special	01-5-09.5100-115	\$3,889.38	\$3,008.13	\$4,100.00	\$1,091.87	36.3%
W/C Insurance	01-5-09.5100-118	\$175,000.00	\$163,418.79	\$124,000.00	-\$39,418.79	-24.1%
Retiree Health Insurance	01-5-09.5100-200	\$24,328.32	\$25,640.26	\$32,000.00	\$6,359.74	24.8%
COVID-19 Salaries	01-5-09.5100-998	\$0.00	\$10,084.84	\$0.00	-\$10,084.84	-100%
<b>Total Personnel:</b>		<b>\$4,369,717.70</b>	<b>\$3,289,576.14</b>	<b>\$4,497,100.00</b>	<b>\$1,207,523.86</b>	<b>36.7%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	01-5-09-5201.200	\$15,000.00	\$10,917.88	\$15,000.00	\$4,082.12	37.4%
Fuel (Gas/Diesel)	01-5-09-5213.300	\$0.00	\$0.00	\$80,000.00	\$80,000.00	N/A
Office Supplies	01-5-09.5201-110	\$12,000.00	\$6,006.98	\$12,000.00	\$5,993.02	99.8%
Misc&Janitorial Supplies	01-5-09.5201-120	\$24,000.00	\$14,492.30	\$24,000.00	\$9,507.70	65.6%
Firing Range Supplies	01-5-09.5201-121	\$30,000.00	\$48,690.45	\$30,000.00	-\$18,690.45	-38.4%
K-9 Program Supplies	01-5-09.5201-130	\$17,000.00	\$13,497.20	\$25,000.00	\$11,502.80	85.2%
Uniform Purchase	01-5-09.5201-202	\$0.00	\$16,775.50	\$24,000.00	\$7,224.50	43.1%
Gasoline Fuel	01-5-09.5203-301	\$55,000.00	\$79,075.06	\$0.00	-\$79,075.06	-100%
Maint on Equipment & Tools & Vehicles	01-5-09.5205-101	\$70,000.00	\$36,723.96	\$50,000.00	\$13,276.04	36.2%
Maint on Buildings & Grounds	01-5-09.5205-201	\$4,000.00	\$5,037.41	\$4,000.00	-\$1,037.41	-20.6%
Vest Replacement	01-5-09.5205-222	\$20,000.00	\$6,456.98	\$20,000.00	\$13,543.02	209.7%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total Material And Supplies:</b>		<b>\$247,000.00</b>	<b>\$237,673.72</b>	<b>\$284,000.00</b>	<b>\$46,326.28</b>	<b>19.5%</b>
<b>Other Services And Charges</b>						
Laundry Service	01-5-09-5306.000	\$8,500.00	\$4,569.10	\$8,500.00	\$3,930.90	86%
Utilities / Natural Gas	01-5-09-5308.400	\$0.00	\$0.00	\$2,500.00	\$2,500.00	N/A
Contract Services	01-5-09.5301-120	\$50,000.00	\$34,829.30	\$90,000.00	\$55,170.70	158.4%
Union FOP / CBA Expenses	01-5-09.5301-121	\$5,000.00	\$2,799.65	\$5,000.00	\$2,200.35	78.6%
Membership Dues	01-5-09.5302-104	\$5,500.00	\$2,032.50	\$5,500.00	\$3,467.50	170.6%
Copy Machine Rental	01-5-09.5305-280	\$4,000.00	\$3,007.36	\$3,000.00	-\$7.36	-0.2%
OLETS Terminal Lease	01-5-09.5305-285	\$15,000.00	\$2,375.00	\$10,000.00	\$7,625.00	321.1%
Physical Exams/Pre-Employment	01-5-09.5306-205	\$7,600.00	\$2,320.00	\$7,600.00	\$5,280.00	227.6%
Prisoner Medical Expenses	01-5-09.5306-705	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Training & Travel Expenses	01-5-09.5307-101	\$40,000.00	\$33,147.86	\$40,000.00	\$6,852.14	20.7%
College Tuition Reimbursement	01-5-09.5307-103	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	N/A
Promotional Testing	01-5-09.5307-104	\$2,000.00	\$79.95	\$2,000.00	\$1,920.05	2,401.6%
Det. Special Ops	01-5-09.5307-303	\$3,500.00	\$222.76	\$3,500.00	\$3,277.24	1,471.2%
Communications	01-5-09.5308-300	\$45,000.00	\$24,262.16	\$29,000.00	\$4,737.84	19.5%
Utilities	01-5-09.5308-401	\$3,000.00	\$1,856.72	\$0.00	-\$1,856.72	-100%
Auto/Property Ins Premium	01-5-09.5309-501	\$37,500.00	\$23,673.28	\$60,000.00	\$36,326.72	153.5%
Donation Expenses	01-5-09.5310-000	\$0.00	-\$318.50	\$1,000.00	\$1,318.50	-414%
COPS Prgm Sply/ DARE	01-5-09.5310-605	\$3,500.00	\$2,308.45	\$3,500.00	\$1,191.55	51.6%
Vehicle Laptop Expense	01-5-09.5311-000	\$50,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Other Services And Charges:</b>		<b>\$285,100.00</b>	<b>\$137,165.59</b>	<b>\$276,100.00</b>	<b>\$138,934.41</b>	<b>101.3%</b>
<b>Capital Outlay</b>						
Computer(s), Equipment & Software	01-5-09-5404.000	\$0.00	\$47,700.00	\$10,000.00	-\$37,700.00	-79%
Equipment - Officers	01-5-09.5403-000	\$39,500.00	\$35,726.20	\$25,000.00	-\$10,726.20	-30%
Vehicles & Equipment	01-5-09.5403-215	\$504,700.00	\$0.00	\$14,000.00	\$14,000.00	N/A



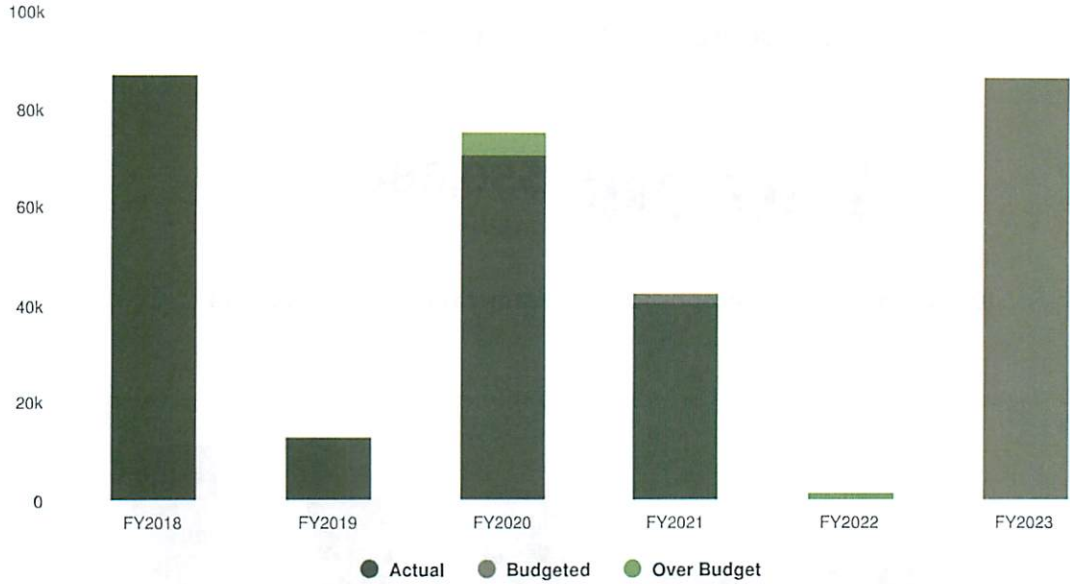
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Grant Expenses - POLICE	01-5-09.9200-000	\$145,145.00	\$5,145.00	\$86,000.00	\$80,855.00	1,571.5%
<b>Total Capital Outlay:</b>		<b>\$689,345.00</b>	<b>\$88,571.20</b>	<b>\$135,000.00</b>	<b>\$46,428.80</b>	<b>52.4%</b>
<b>Total Expense Objects:</b>		<b>\$5,591,162.70</b>	<b>\$3,752,986.65</b>	<b>\$5,192,200.00</b>	<b>\$1,439,213.35</b>	<b>38.3%</b>



## Revenues Summary

\$87,250
\$87,000  
(34,800.00% vs. prior year)

### 09 - Police Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>Police Department</b>						
Grant Proceeds - POLICE	01-4-09-9200	\$0.00	\$0.00	\$86,000.00	\$86,000.00	N/A
Donations	01-4-09-7200	\$0.00	\$1,400.00	\$1,000.00	-\$400.00	-100%
Lexus/Nexus Reports	01-4-09-8402	\$250.00	\$244.00	\$250.00	\$6.00	-100%
<b>Total Police Department:</b>		<b>\$250.00</b>	<b>\$1,644.00</b>	<b>\$87,250.00</b>	<b>\$85,606.00</b>	<b>-100%</b>
<b>Total Revenue:</b>		<b>\$250.00</b>	<b>\$1,644.00</b>	<b>\$87,250.00</b>	<b>\$85,606.00</b>	<b>-100%</b>





# 10 - Animal Control

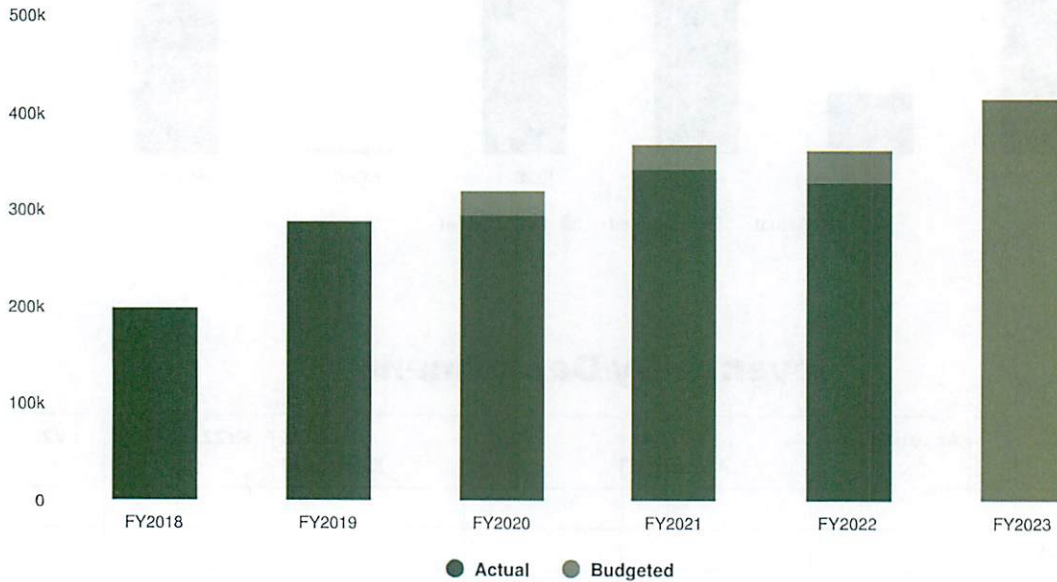
Jeremy Calloway  
Animal Control Supervisor

The Animal Control Department is responsible for the enforcement and control of stray animals, enforcement of laws pertaining to animal licensing, harboring of animals and maintenance and upkeep of grounds of the animal shelter. This department is also responsible for the removal of dead animals from City streets and the euthanasia of animals which are not reclaimed or are mandated so by law.

## Expenditures Summary

**\$411,215** **\$50,888**  
(14.12% vs. prior year)

10 - Animal Control Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-10.5100-101	\$181,000.00	\$146,766.37	\$185,000.00	\$38,233.63	26.1%
OMRF Retirement	01-5-10.5100-102	\$27,500.00	\$20,077.41	\$26,000.00	\$5,922.59	29.5%
Social Security	01-5-10.5100-107	\$14,000.00	\$11,722.72	\$16,000.00	\$4,277.28	36.5%
Insurance	01-5-10.5100-108	\$2,246.80	\$33,988.02	\$44,000.00	\$10,011.98	29.5%
Over Time	01-5-10.5100-110	\$10,000.00	\$9,877.79	\$14,000.00	\$4,122.21	41.7%
Life Insurance-Special	01-5-10.5100-115	\$509.86	\$406.27	\$600.00	\$193.73	47.7%
W/C Insurance	01-5-10.5100-118	\$3,800.00	\$3,737.20	\$2,915.00	-\$822.20	-22%
COVID-19 Salaries	01-5-10.5100-998	\$0.00	\$1,464.93	\$0.00	-\$1,464.93	-100%
<b>Total Personnel:</b>		<b>\$239,056.66</b>	<b>\$228,040.71</b>	<b>\$288,515.00</b>	<b>\$60,474.29</b>	<b>26.5%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	01-5-10-5201.200	\$0.00	\$1,834.54	\$5,000.00	\$3,165.46	172.5%
Fuel (Gas/Diesel)	01-5-10-5203.000	\$0.00	\$0.00	\$13,000.00	\$13,000.00	N/A
Office Supplies	01-5-10.5201-110	\$1,500.00	\$1,132.46	\$1,500.00	\$367.54	32.5%
Misc&Janitorial Supplies	01-5-10.5201-120	\$5,000.00	\$4,498.55	\$5,500.00	\$1,001.45	22.3%
Uniform Purchase	01-5-10.5201-202	\$0.00	\$2,635.45	\$5,300.00	\$2,664.55	101.1%
Pet Food	01-5-10.5202-000	\$6,500.00	\$2,911.82	\$5,500.00	\$2,588.18	88.9%
Gasoline Fuel	01-5-10.5203-301	\$7,000.00	\$7,719.24	\$0.00	-\$7,719.24	-100%
Maint on Equipment & Tools	01-5-10.5205-101	\$4,000.00	\$2,421.48	\$3,000.00	\$578.52	23.9%
Maint on Buildings & Grounds	01-5-10.5205-201	\$6,000.00	\$5,377.41	\$7,000.00	\$1,622.59	30.2%
<b>Total Material And Supplies:</b>		<b>\$30,000.00</b>	<b>\$28,530.95</b>	<b>\$45,800.00</b>	<b>\$17,269.05</b>	<b>60.5%</b>
<b>Other Services And Charges</b>						
Bank & Credit Card Fees	01-5-10-5301.000	\$1,000.00	\$810.35	\$1,500.00	\$689.65	85.1%
Utilities / Natural Gas	01-5-10-5308.400	\$0.00	\$0.00	\$6,500.00	\$6,500.00	N/A
Sterilization Fee	01-5-10.5306-110	\$14,500.00	\$5,622.00	\$16,000.00	\$10,378.00	184.6%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Vet Services	01-5-10.5306-114	\$15,000.00	\$10,901.13	\$15,000.00	\$4,098.87	37.6%
Training & Travel Expenses	01-5-10.5307-101	\$4,100.00	\$2,521.70	\$2,500.00	-\$21.70	-0.9%
Communications	01-5-10.5308-300	\$1,500.00	\$2,003.29	\$2,400.00	\$396.71	19.8%
Utilities	01-5-10.5308-401	\$4,500.00	\$3,150.10	\$0.00	-\$3,150.10	-100%
Natural Gas	01-5-10.5308-402	\$2,000.00	\$2,308.20	\$0.00	-\$2,308.20	-100%
Auto/Property Ins Premium	01-5-10.5309-501	\$4,500.00	\$3,344.73	\$7,000.00	\$3,655.27	109.3%
Donation Expenses	01-5-10.5310-000	\$4,169.97	\$884.77	\$1,000.00	\$115.23	13%
<b>Total Other Services And Charges:</b>		<b>\$51,269.97</b>	<b>\$31,546.27</b>	<b>\$51,900.00</b>	<b>\$20,353.73</b>	<b>64.5%</b>
<b>Capital Outlay</b>						
Computer Equipment & Software	01-5-10-5404.000	\$0.00	\$0.00	\$25,000.00	\$25,000.00	N/A
Maint on Building Improvements	01-5-10.5401-002	\$36,000.00	\$0.00	\$0.00	\$0.00	0%
Equipment LG	01-5-10.5403-000	\$4,000.00	\$0.00	\$0.00	\$0.00	0%
Vehicles & Equipment	01-5-10.5403-215	\$0.00	\$35,805.00	\$0.00	-\$35,805.00	-100%
Grant Expenses - ANIMAL CONTROL	01-5-10.9200-000	\$0.00	\$3,238.00	\$0.00	-\$3,238.00	-100%
<b>Total Capital Outlay:</b>		<b>\$40,000.00</b>	<b>\$39,043.00</b>	<b>\$25,000.00</b>	<b>-\$14,043.00</b>	<b>-36%</b>
<b>Total Expense Objects:</b>		<b>\$360,326.63</b>	<b>\$327,160.93</b>	<b>\$411,215.00</b>	<b>\$84,054.07</b>	<b>25.7%</b>



# 01-11 Fire Department

Joe Buchanan  
Fire Chief

## Department Description

Altus Fire & Rescue is an innovative and diverse department working very closely with the community of Altus. Provides fire suppression, auto extrication, Regional Haz-Mat response, fire education, alongside a strong commitment to community activities.

### Core Services

Altus Fire & Rescue exists to provide the citizens of the City of Altus with the most effective fire, rescue, and prevention services in this ever-changing environment.

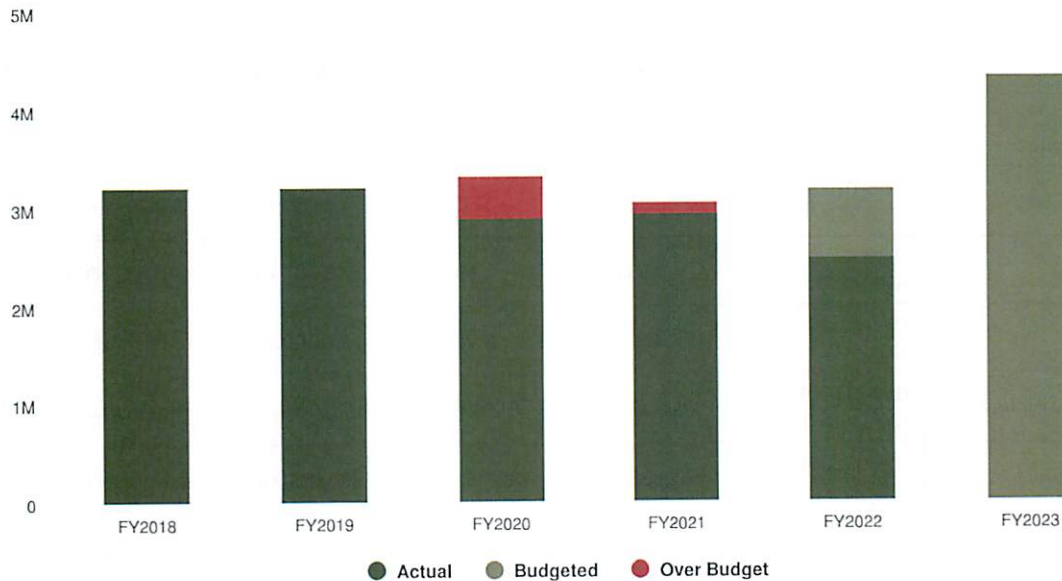
### Performance Measures

1. To be the best trained, highly motivated, technologically advanced, customer focused fire service organization in the State of Oklahoma
2. To be the organization that every citizen in the community knows will be there in their time of need

## Expenditures Summary

**\$4,363,085** **\$1,152,345**  
(35.89% vs. prior year)

11 - Fire & Rescue Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-11.5100-101	\$1,669,000.00	\$1,377,708.52	\$2,500,000.00	\$1,122,291.48	81.5%
OMRF Retirement	01-5-11.5100-102	\$5,000.00	\$3,785.14	\$5,000.00	\$1,214.86	32.1%
Fireman Retirement	01-5-11.5100-104	\$224,610.74	\$201,843.82	\$315,000.00	\$113,156.18	56.1%
Social Security	01-5-11.5100-107	\$229,500.00	\$23,644.50	\$31,000.00	\$7,355.50	31.1%
Insurance	01-5-11.5100-108	\$357,000.00	\$272,235.95	\$388,000.00	\$115,764.05	42.5%
Call Back OverTime	01-5-11.5100-109	\$82,500.00	\$127,534.81	\$180,000.00	\$52,465.19	41.1%
Over Time	01-5-11.5100-110	\$82,500.00	\$35,223.04	\$43,000.00	\$7,776.96	22.1%
Life Insurance-Special	01-5-11.5100-115	\$2,950.85	\$2,240.71	\$3,100.00	\$859.29	38.3%
Allowances	01-5-11.5100-117	\$0.00	\$6,350.03	\$6,200.00	-\$150.03	-2.4%
W/C Insurance	01-5-11.5100-118	\$126,000.00	\$125,905.40	\$102,935.00	-\$22,970.40	-18.2%
Retiree Health Insurance	01-5-11.5100-200	\$34,512.76	\$44,272.70	\$54,000.00	\$9,727.30	22%
COVID-19 Salaries	01-5-11.5100-998	\$0.00	\$55,729.03	\$0.00	-\$55,729.03	-100%
<b>Total Personnel:</b>		<b>\$2,813,574.35</b>	<b>\$2,276,473.65</b>	<b>\$3,628,235.00</b>	<b>\$1,351,761.35</b>	<b>59.4%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	01-5-11-5201.200	\$0.00	\$215.48	\$0.00	-\$215.48	-100%
Fuel (Gas/Diesel)	01-5-11-5203.000	\$0.00	\$0.00	\$18,000.00	\$18,000.00	N/A
Office Supplies	01-5-11.5201-110	\$2,000.00	\$1,745.11	\$2,000.00	\$254.89	14.6%
Misc&Janitorial Supplies	01-5-11.5201-120	\$15,000.00	\$17,671.34	\$15,000.00	-\$2,671.34	-15.1%
Safety Equip / Fit Test	01-5-11.5201-150	\$65,666.00	\$30,962.00	\$50,000.00	\$19,038.00	61.5%
Uniform Purchase	01-5-11.5201-202	\$0.00	\$5,185.15	\$20,000.00	\$14,814.85	285.7%
Gasoline Fuel	01-5-11.5203-301	\$4,000.00	\$3,233.70	\$0.00	-\$3,233.70	-100%
Diesel Fuel	01-5-11.5203-302	\$8,000.00	\$7,560.00	\$0.00	-\$7,560.00	-100%
Maint on Equipment & Vehicles	01-5-11.5205-103	\$50,000.00	\$17,841.99	\$50,000.00	\$32,158.01	180.2%
Maint on Buildings & Grounds	01-5-11.5205-201	\$40,000.00	\$16,497.26	\$40,000.00	\$23,502.74	142.5%





Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total Material And Supplies:</b>		<b>\$184,666.00</b>	<b>\$100,912.03</b>	<b>\$195,000.00</b>	<b>\$94,087.97</b>	<b>93.2%</b>
<b>Other Services And Charges</b>						
Laundry Service	01-5-11-5306.000	\$2,000.00	\$2,689.54	\$3,000.00	\$310.46	11.5%
Utilities / Natural Gas	01-5-11-5308.400	\$0.00	\$0.00	\$26,500.00	\$26,500.00	N/A
Union / CBA Expenses	01-5-11.5301-121	\$10,000.00	\$45.00	\$5,000.00	\$4,955.00	11,011.1%
Membership Dues	01-5-11.5302-104	\$3,000.00	\$5,345.00	\$6,000.00	\$655.00	12.3%
Physical Exams/Pre-Employment	01-5-11.5306-205	\$4,000.00	\$625.00	\$4,000.00	\$3,375.00	540%
Training & Travel Expenses	01-5-11.5307-101	\$50,000.00	\$19,016.93	\$50,000.00	\$30,983.07	162.9%
Promo Testing/Ed Material	01-5-11.5307-104	\$5,000.00	\$107.55	\$5,000.00	\$4,892.45	4,549%
Communications	01-5-11.5308-300	\$6,000.00	\$3,647.78	\$4,850.00	\$1,202.22	33%
Utilities	01-5-11.5308-401	\$23,000.00	\$13,643.76	\$0.00	-\$13,643.76	-100%
Natural Gas	01-5-11.5308-402	\$12,000.00	\$11,129.62	\$0.00	-\$11,129.62	-100%
Auto/Property Ins Premium	01-5-11.5309-501	\$13,000.00	\$26,882.69	\$29,500.00	\$2,617.31	9.7%
Software Maintenance	01-5-11.5310-700	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	N/A
Public Education	01-5-11.5310-701	\$1,500.00	\$1,758.24	\$3,000.00	\$1,241.76	70.6%
<b>Total Other Services And Charges:</b>		<b>\$132,500.00</b>	<b>\$84,891.11</b>	<b>\$139,850.00</b>	<b>\$54,958.89</b>	<b>64.7%</b>
<b>Capital Outlay</b>						
Vehicles & Equipment	01-5-11.5403-215	\$80,000.00	\$43,107.21	\$400,000.00	\$356,892.79	827.9%
<b>Total Capital Outlay:</b>		<b>\$80,000.00</b>	<b>\$43,107.21</b>	<b>\$400,000.00</b>	<b>\$356,892.79</b>	<b>827.9%</b>
<b>Total Expense Objects:</b>		<b>\$3,210,740.35</b>	<b>\$2,505,384.00</b>	<b>\$4,363,085.00</b>	<b>\$1,857,701.00</b>	<b>74.1%</b>

# 01-12 Street Department

Chad Osborne  
Street Commissioner

## Department Description

The Street department provides maintenance and reconstruction/repair of the City's streets and roadways including roadbed drainage and bridges/culverts. They also provide emergency disaster response related to flooding, winter storms, severe storms, and non-hazardous material chemical spills.

### Core Services

Maintain the roadways and drainage systems for the City of Altus in the most efficient and effective way possible.

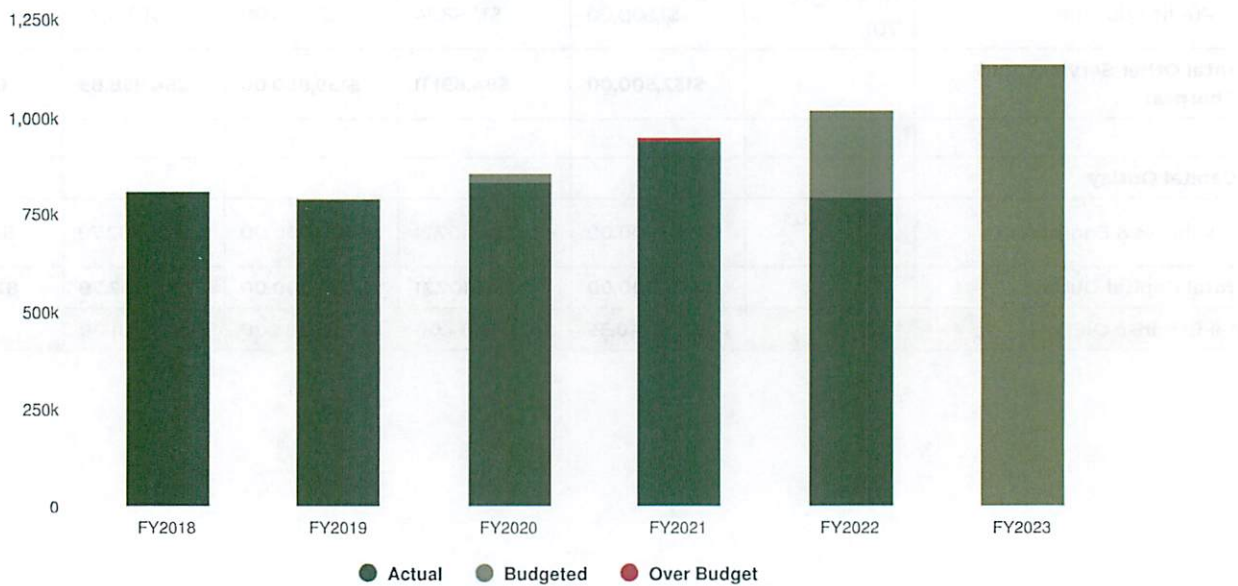
### Performance Measures

1. Respond to citizen's maintenance requests in a courteous, professional, and timely manner
2. Investigate drainage problems promptly
3. Maintain quality driving surfaces
4. Complete restoration projects on time and within budget
5. Control standing water problems in alleyways
6. Provide assistance to other City departments when possible

## Expenditures Summary

**\$1,133,565** **\$116,476**  
(11.45% vs. prior year)

12 - Street Department Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-12.5100-101	\$528,500.00	\$344,330.09	\$456,000.00	\$111,669.91	32.4%
OMRF Retirement	01-5-12.5100-102	\$80,500.00	\$48,103.06	\$63,000.00	\$14,896.94	31%
Social Security	01-5-12.5100-107	\$42,000.00	\$26,606.19	\$37,000.00	\$10,393.81	39.1%
Insurance	01-5-12.5100-108	\$123,000.00	\$82,943.67	\$123,000.00	\$40,056.33	48.3%
Over Time	01-5-12.5100-110	\$4,000.00	\$1,343.00	\$5,000.00	\$3,657.00	272.3%
Part-Time Salaries	01-5-12.5100-111	\$17,600.00	\$20,914.26	\$19,000.00	-\$1,914.26	-9.2%
Life Insurance-Special	01-5-12.5100-115	\$1,114.33	\$778.65	\$1,100.00	\$321.35	41.3%
W/C Insurance	01-5-12.5100-118	\$54,000.00	\$53,799.84	\$39,365.00	-\$14,434.84	-26.8%
Retiree Health Insurance	01-5-12.5100-200	\$1,874.59	\$1,562.16	\$0.00	-\$1,562.16	-100%
COVID-19 Salaries	01-5-12.5100-998	\$0.00	\$793.18	\$0.00	-\$793.18	-100%
<b>Total Personnel:</b>		<b>\$852,588.92</b>	<b>\$581,174.10</b>	<b>\$743,465.00</b>	<b>\$162,290.90</b>	<b>27.9%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	01-5-12-5201.200	\$0.00	\$12,384.20	\$10,000.00	-\$2,384.20	-19.3%
Uniform Purchase	01-5-12-5201.202	\$0.00	\$396.00	\$500.00	\$104.00	26.3%
Fuel (Gas/Diesel)	01-5-12-5203.000	\$0.00	\$0.00	\$80,000.00	\$80,000.00	N/A
Maint on Equipment & Vehicles	01-5-12-5205.103	\$0.00	\$10,643.21	\$10,000.00	-\$643.21	-6%
Office Supplies	01-5-12.5201-110	\$2,500.00	\$161.96	\$2,500.00	\$2,338.04	1,443.6%
Misc&Janitorial Supplies	01-5-12.5201-120	\$5,000.00	\$2,356.59	\$5,000.00	\$2,643.41	112.2%
Gasoline Fuel	01-5-12.5203-301	\$15,000.00	\$24,187.11	\$0.00	-\$24,187.11	-100%
Diesel Fuel	01-5-12.5203-302	\$25,000.00	\$33,700.78	\$0.00	-\$33,700.78	-100%
Oils/Lubricants/Additives	01-5-12.5203-304	\$5,000.00	\$2,988.34	\$5,000.00	\$2,011.66	67.3%
Maint on Equipment & Tools	01-5-12.5205-101	\$50,000.00	\$43,723.00	\$50,000.00	\$6,277.00	14.4%
Maint on Buildings & Grounds	01-5-12.5205-201	\$5,000.00	\$13,414.97	\$20,000.00	\$6,585.03	49.1%
Maint on Street Signs	01-5-12.5205-202	\$5,000.00	\$398.84	\$2,000.00	\$1,601.16	401.5%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total Material And Supplies:</b>		<b>\$112,500.00</b>	<b>\$144,355.00</b>	<b>\$185,000.00</b>	<b>\$40,645.00</b>	<b>28.2%</b>
<b>Other Services And Charges</b>						
Laundry Service	01-5-12-5306.000	\$5,000.00	\$7,224.35	\$8,000.00	\$775.65	10.7%
Utilities / Natural Gas	01-5-12-5308.400	\$0.00	\$0.00	\$36,500.00	\$36,500.00	N/A
Equipment Rental	01-5-12-5320.000	\$0.00	\$478.17	\$0.00	-\$478.17	-100%
Contract Services	01-5-12.5301-120	\$0.00	\$2,352.48	\$0.00	-\$2,352.48	-100%
Training & Travel Expenses	01-5-12.5307-101	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Communications	01-5-12.5308-300	\$1,000.00	\$720.18	\$1,000.00	\$279.82	38.9%
Utilities	01-5-12.5308-401	\$7,000.00	\$38,665.52	\$0.00	-\$38,665.52	-100%
Natural Gas	01-5-12.5308-402	\$3,000.00	\$3,229.08	\$0.00	-\$3,229.08	-100%
Street Lights - City Wide	01-5-12.5308-403	\$12,000.00	\$2,659.44	\$20,000.00	\$17,340.56	652%
Auto/Property Ins Premium	01-5-12.5309-501	\$13,000.00	\$8,220.85	\$18,600.00	\$10,379.15	126.3%
<b>Total Other Services And Charges:</b>		<b>\$42,000.00</b>	<b>\$63,550.07</b>	<b>\$85,100.00</b>	<b>\$21,549.93</b>	<b>33.9%</b>
<b>Capital Outlay</b>						
Street Improvements	01-5-12.5402-030	\$10,000.00	\$4,595.57	\$10,000.00	\$5,404.43	117.6%
Vehicles & Equipment	01-5-12.5403-215	\$0.00	\$0.00	\$110,000.00	\$110,000.00	N/A
<b>Total Capital Outlay:</b>		<b>\$10,000.00</b>	<b>\$4,595.57</b>	<b>\$120,000.00</b>	<b>\$115,404.43</b>	<b>2,511.2%</b>
<b>Total Expense Objects:</b>		<b>\$1,017,088.92</b>	<b>\$793,674.74</b>	<b>\$1,133,565.00</b>	<b>\$339,890.26</b>	<b>42.8%</b>



# 01-13 Parks & Grounds

**Freddy Perez**  
Director

## Department Description

In FY 19 the Parks & Grounds Department and Recreation Department were combined into one Department. For FY 21 these departments have been separated back in to the Parks & Grounds Department and Recreation Department. The Parks & Grounds Department provides maintenance and services for the parks and grounds throughout the City of Altus to ensure the upkeep and safety of equipment and grounds.

### Core Services

Keeping the parks and grounds within the Altus community clean and hazard free for the citizens to enjoy.

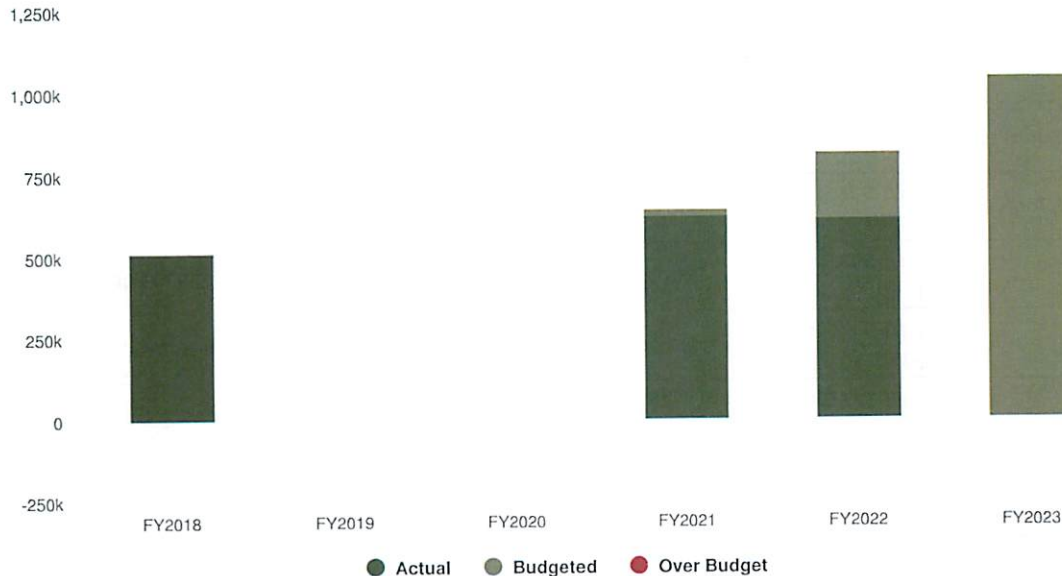
### Performance Measures

1. Provide a clean environment for citizens to enjoy the outdoors
2. Provide citizens with safe playground equipment
3. Install handicap ramps at playground areas, where necessary
4. Maintain all City parks and grounds
5. Assist with Community events

## Expenditures Summary

**\$1,047,495** **\$231,508**  
(28.37% vs. prior year)

### 13 - Parks & Grounds Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Allowances	01-5-13-5100.117	\$0.00	\$230.25	\$300.00	\$69.75	30.3%
Salaries	01-5-13.5100-101	\$345,500.00	\$277,914.63	\$461,000.00	\$183,085.37	65.9%
OMRF Retirement	01-5-13.5100-102	\$53,000.00	\$38,427.87	\$64,000.00	\$25,572.13	66.5%
Social Security	01-5-13.5100-107	\$28,800.00	\$21,419.82	\$37,000.00	\$15,580.18	72.7%
Insurance	01-5-13.5100-108	\$84,500.00	\$77,343.48	\$105,000.00	\$27,656.52	35.8%
Over Time	01-5-13.5100-110	\$4,000.00	\$1,447.84	\$2,500.00	\$1,052.16	72.7%
Part-Time Salaries	01-5-13.5100-111	\$14,000.00	\$8,095.83	\$14,000.00	\$5,904.17	72.9%
Life Insurance-Special	01-5-13.5100-115	\$843.67	\$720.56	\$1,200.00	\$479.44	66.5%
W/C Insurance	01-5-13.5100-118	\$350.00	\$0.00	\$14,820.00	\$14,820.00	N/A
COVID-19 Salaries	01-5-13.5100-998	\$0.00	\$2,392.99	\$0.00	-\$2,392.99	-100%
<b>Total Personnel:</b>		<b>\$530,993.67</b>	<b>\$427,993.27</b>	<b>\$699,820.00</b>	<b>\$271,826.73</b>	<b>63.5%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	01-5-13-5203.000	\$0.00	\$0.00	\$23,000.00	\$23,000.00	N/A
Office Supplies	01-5-13.5201-110	\$5,000.00	\$2,778.17	\$5,000.00	\$2,221.83	80%
Misc&Janitorial Supplies	01-5-13.5201-120	\$7,500.00	\$3,386.10	\$7,500.00	\$4,113.90	121.5%
Equipment SM & Tools	01-5-13.5201-200	\$10,000.00	\$9,277.52	\$10,000.00	\$722.48	7.8%
Fertilizer	01-5-13.5202-101	\$13,000.00	\$4,661.00	\$20,000.00	\$15,339.00	329.1%
Gasoline Fuel	01-5-13.5203-301	\$10,000.00	\$10,062.19	\$0.00	-\$10,062.19	-100%
Diesel Fuel	01-5-13.5203-302	\$0.00	\$4,110.10	\$0.00	-\$4,110.10	-100%
Maint on Equipment & Tools	01-5-13.5205-101	\$55,245.98	\$28,628.53	\$40,000.00	\$11,371.47	39.7%
Maint on Buildings & Grounds	01-5-13.5205-201	\$30,000.00	\$21,976.26	\$25,000.00	\$3,023.74	13.8%
Beautification	01-5-13.5205-204	\$30,000.00	\$21,259.08	\$30,000.00	\$8,740.92	41.1%
Maint on Playground Equip	01-5-13.5205-205	\$60,247.20	\$32,899.68	\$60,000.00	\$27,100.32	82.4%
Special Events	01-5-13.5205-206	\$3,000.00	\$5,151.28	\$7,500.00	\$2,348.72	45.6%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total Material And Supplies:</b>		<b>\$223,993.18</b>	<b>\$144,189.91</b>	<b>\$228,000.00</b>	<b>\$83,810.09</b>	<b>58.1%</b>
<b>Other Services And Charges</b>						
Laundry Service	01-5-13-5306.000	\$5,000.00	\$3,902.34	\$5,000.00	\$1,097.66	28.1%
Contract Services	01-5-13.5301-120	\$0.00	\$0.00	\$10,000.00	\$10,000.00	N/A
Portable Restroom Rental	01-5-13.5305-289	\$10,000.00	\$9,035.00	\$10,000.00	\$965.00	10.7%
Training & Travel Expenses	01-5-13.5307-101	\$7,500.00	\$27.00	\$7,500.00	\$7,473.00	27,677.8%
Communications	01-5-13.5308-300	\$500.00	\$2,171.89	\$3,000.00	\$828.11	38.1%
Auto/Property Ins Premium	01-5-13.5309-501	\$4,000.00	\$3,080.93	\$11,000.00	\$7,919.07	257%
<b>Total Other Services And Charges:</b>		<b>\$27,000.00</b>	<b>\$18,217.16</b>	<b>\$46,500.00</b>	<b>\$28,282.84</b>	<b>155.3%</b>
<b>Capital Outlay</b>						
Park Improvements	01-5-13.5402-200	\$10,500.00	\$10,096.00	\$45,175.00	\$35,079.00	347.5%
Vehicles & Equipment	01-5-13.5403-215	\$23,500.00	\$12,765.06	\$28,000.00	\$15,234.94	119.3%
<b>Total Capital Outlay:</b>		<b>\$34,000.00</b>	<b>\$22,861.06</b>	<b>\$73,175.00</b>	<b>\$50,313.94</b>	<b>220.1%</b>
<b>Total Expense Objects:</b>		<b>\$815,986.85</b>	<b>\$613,261.40</b>	<b>\$1,047,495.00</b>	<b>\$434,233.60</b>	<b>70.8%</b>





# 01-14 Cemetery

**Freddy Perez**  
Director

## Department Description

The Cemetery Department is responsible for providing both pre-need consumers and survivors of the immediate deceased with dignified, beautiful and perpetually maintained sites on the earth where human remains can be interred and memorialized.

### Core Services

Maintains more than 160 acres of cemetery land dispersed throughout three cemeteries; records all interments, lots and deeds; Disperses perpetual care funds and administers and maintains the cemetery chapel for services.

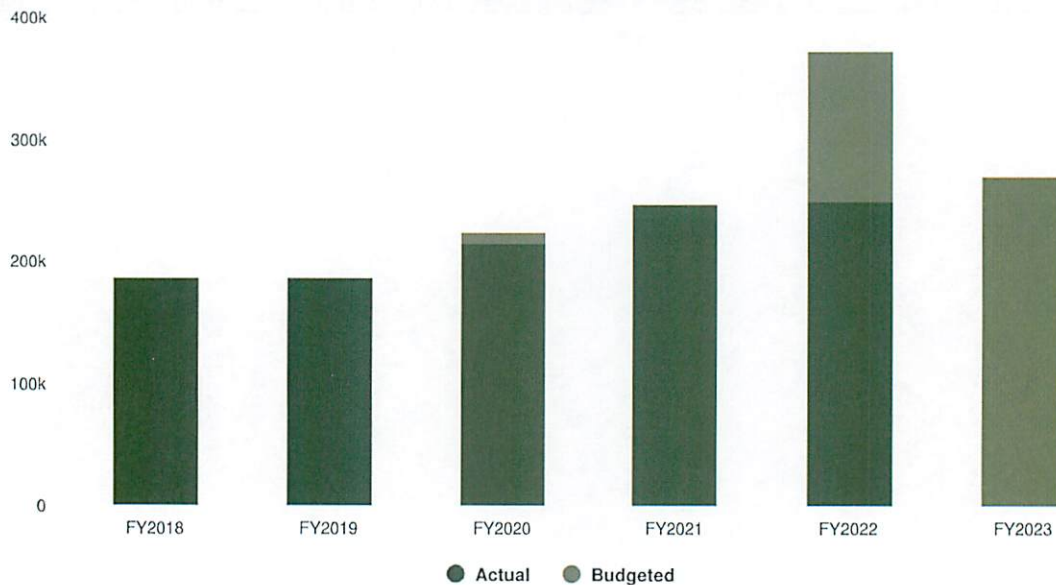
### Performance Measures

1. Maintain grounds to standards detailed in the Parks Maintenance Plan
2. Ensure graves are properly marked and that contractors place the deceased in the proper location
3. Assist funeral homes with end of life planning for grieving families

## Expenditures Summary

**\$268,805** **-\$102,762**  
(-27.66% vs. prior year)

14 - Cemetery Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-14.5100-101	\$152,000.00	\$119,953.26	\$117,000.00	-\$2,953.26	-2.5%
OMRF Retirement	01-5-14.5100-102	\$23,500.00	\$13,282.85	\$17,000.00	\$3,717.15	28%
Social Security	01-5-14.5100-107	\$11,800.00	\$8,058.63	\$11,000.00	\$2,941.37	36.5%
Insurance	01-5-14.5100-108	\$27,000.00	\$31,393.43	\$37,000.00	\$5,606.57	17.9%
Over Time	01-5-14.5100-110	\$1,000.00	\$2,038.97	\$2,000.00	-\$38.97	-1.9%
Part-Time Salaries	01-5-14.5100-111	\$0.00	\$0.00	\$14,000.00	\$14,000.00	N/A
Life Insurance-Special	01-5-14.5100-115	\$16.92	\$276.90	\$500.00	\$223.10	80.6%
Allowances	01-5-14.5100-117	\$0.00	\$230.25	\$300.00	\$69.75	30.3%
W/C Insurance	01-5-14.5100-118	\$12,000.00	\$11,899.80	\$4,905.00	-\$6,994.80	-58.8%
COVID-19 Salaries	01-5-14.5100-998	\$0.00	\$1,279.92	\$0.00	-\$1,279.92	-100%
<b>Total Personnel:</b>		<b>\$227,316.92</b>	<b>\$188,414.01</b>	<b>\$203,705.00</b>	<b>\$15,290.99</b>	<b>8.1%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	01-5-14-5203.000	\$0.00	\$0.00	\$11,000.00	\$11,000.00	N/A
Misc&Janitorial Supplies	01-5-14.5201-120	\$1,500.00	\$2,190.01	\$2,000.00	-\$190.01	-8.7%
Gasoline Fuel	01-5-14.5203-301	\$5,000.00	\$4,280.80	\$0.00	-\$4,280.80	-100%
Diesel Fuel	01-5-14.5203-302	\$1,000.00	\$220.75	\$0.00	-\$220.75	-100%
Maint on Equipment & Tools	01-5-14.5205-101	\$10,000.00	\$8,234.15	\$5,000.00	-\$3,234.15	-39.3%
Maint on Buildings & Grounds	01-5-14.5205-201	\$60,000.00	\$6,057.94	\$10,000.00	\$3,942.06	65.1%
<b>Total Material And Supplies:</b>		<b>\$77,500.00</b>	<b>\$20,983.65</b>	<b>\$28,000.00</b>	<b>\$7,016.35</b>	<b>33.4%</b>
<b>Other Services And Charges</b>						
Laundry Service	01-5-14-5306.000	\$1,000.00	\$1,669.43	\$2,000.00	\$330.57	19.8%
Utilities / Natural Gas	01-5-14-5308.400	\$0.00	\$0.00	\$30,500.00	\$30,500.00	N/A
Communications	01-5-14.5308-300	\$1,000.00	\$440.02	\$600.00	\$159.98	36.4%
Utilities	01-5-14.5308-401	\$23,500.00	\$22,591.65	\$0.00	-\$22,591.65	-100%



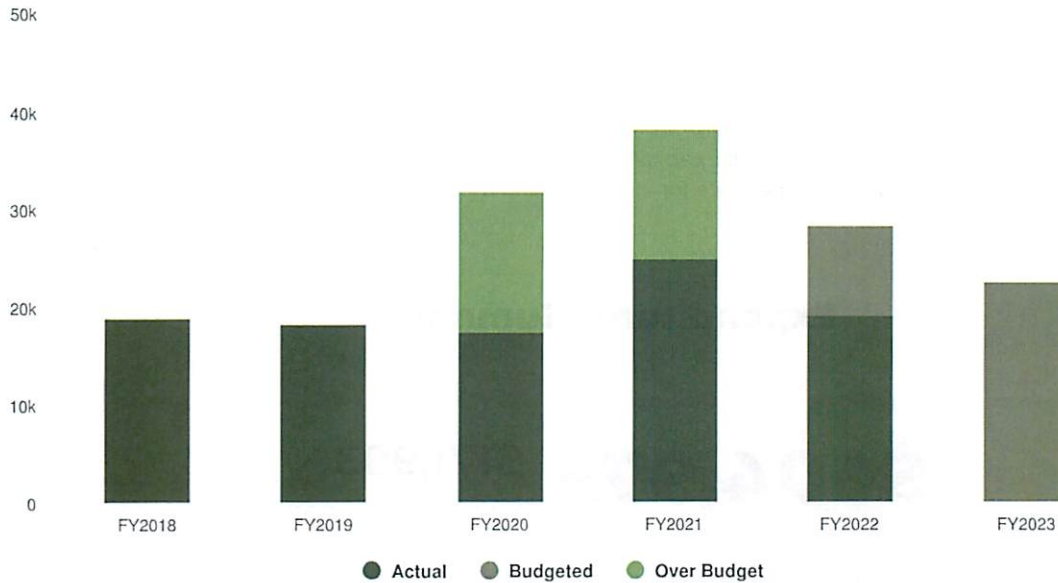
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Auto/Property Ins Premium	01-5-14.5309-501	\$3,500.00	\$2,112.04	\$4,000.00	\$1,887.96	89.4%
<b>Total Other Services And Charges:</b>		<b>\$29,000.00</b>	<b>\$26,813.14</b>	<b>\$37,100.00</b>	<b>\$10,286.86</b>	<b>38.4%</b>
<b>Capital Outlay</b>						
Vehicles & Equipment	01-5-14.5403-215	\$37,750.00	\$12,765.06	\$0.00	-\$12,765.06	-100%
<b>Total Capital Outlay:</b>		<b>\$37,750.00</b>	<b>\$12,765.06</b>	<b>\$0.00</b>	<b>-\$12,765.06</b>	<b>-100%</b>
<b>Total Expense Objects:</b>		<b>\$371,566.92</b>	<b>\$248,975.86</b>	<b>\$268,805.00</b>	<b>\$19,829.14</b>	<b>8%</b>



## Revenues Summary

**\$22,600** **-\$5,900**  
 (-20.70% vs. prior year)

### 14 - Cemetery Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>Cemetery</b>						
Burial Plots / Lot Sales	01-4-14-4180	\$25,000.00	\$16,910.00	\$20,000.00	\$3,090.00	18.3%
Internment / Grave Mntc	01-4-14-4190	\$2,500.00	\$1,525.61	\$2,000.00	\$474.39	31.1%
Setting Fees	01-4-14-4500	\$1,000.00	\$680.00	\$600.00	-\$80.00	-11.8%
<b>Total Cemetery:</b>		<b>\$28,500.00</b>	<b>\$19,115.61</b>	<b>\$22,600.00</b>	<b>\$3,484.39</b>	<b>18.2%</b>
<b>Total Revenue:</b>		<b>\$28,500.00</b>	<b>\$19,115.61</b>	<b>\$22,600.00</b>	<b>\$3,484.39</b>	<b>18.2%</b>



# 01-15 Facilities Maintenance

**Chris Riffle**

Facilities Manager & Communications Coordinator

## Department Description

Responsible for the management and maintenance of all city-owned and operated facilities, including maintenance, repair and cleanliness.

### Core Services

Asset Management, maintenance and repair of city facilities.

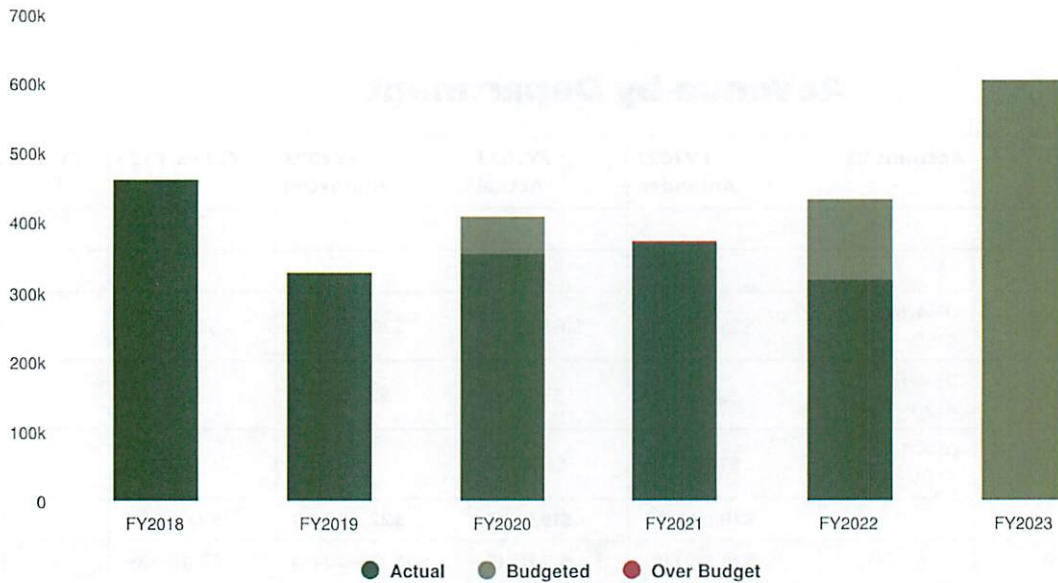
### Performance Measures

1. Ensure optimal stewardship of publically owned city assets and resources.
2. Maximize investment of all public capital and operational funding in city-owned facilities.
3. Ensure an optimal experience for all visitors and users of Altus public facilities.

## Expenditures Summary

**\$604,975** **\$171,993**  
(39.72% vs. prior year)

### 15 - Facilities Maintenance Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-15.5100-101	\$98,000.00	\$59,653.92	\$165,000.00	\$105,346.08	176.6%
OMRF Retirement	01-5-15.5100-102	\$15,000.00	\$9,443.73	\$23,000.00	\$13,556.27	143.5%
Social Security	01-5-15.5100-107	\$7,500.00	\$4,480.00	\$13,000.00	\$8,520.00	190.2%
Insurance	01-5-15.5100-108	\$20,500.00	\$17,396.87	\$33,000.00	\$15,603.13	89.7%
Over Time	01-5-15.5100-110	\$1,500.00	\$799.71	\$1,500.00	\$700.29	87.6%
Life Insurance-Special	01-5-15.5100-115	\$231.54	\$165.63	\$300.00	\$134.37	81.1%
W/C Insurance	01-5-15.5100-118	\$4,000.00	\$3,977.68	\$3,475.00	-\$502.68	-12.6%
COVID-19 Salaries	01-5-15.5100-998	\$0.00	\$2,717.84	\$0.00	-\$2,717.84	-100%
<b>Total Personnel:</b>		<b>\$146,731.54</b>	<b>\$98,635.38</b>	<b>\$239,275.00</b>	<b>\$140,639.62</b>	<b>142.6%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	01-5-15-5201.200	\$0.00	\$0.00	\$7,500.00	\$7,500.00	N/A
Fuel (Gas/Diesel)	01-5-15-5203.000	\$0.00	\$0.00	\$5,000.00	\$5,000.00	N/A
Misc&Janitorial Supplies	01-5-15.5201-120	\$12,500.00	\$9,616.07	\$12,500.00	\$2,883.93	30%
Gasoline Fuel	01-5-15.5203-301	\$2,500.00	\$1,221.98	\$0.00	-\$1,221.98	-100%
Maint on Equipment & Tools	01-5-15.5205-101	\$7,500.00	\$0.00	\$0.00	\$0.00	0%
Maint on Equipment & Vehicles	01-5-15.5205-103	\$5,000.00	\$36.00	\$5,000.00	\$4,964.00	13,788.9%
Maintenance Facility	01-5-15.5205-201	\$86,750.00	\$82,574.20	\$200,000.00	\$117,425.80	142.2%
<b>Total Material And Supplies:</b>		<b>\$114,250.00</b>	<b>\$93,448.25</b>	<b>\$230,000.00</b>	<b>\$136,551.75</b>	<b>146.1%</b>
<b>Other Services And Charges</b>						
Utilities / Natural Gas	01-5-15-5308.400	\$0.00	\$0.00	\$113,500.00	\$113,500.00	N/A
Communications	01-5-15.5308-300	\$1,000.00	\$155.10	\$200.00	\$44.90	28.9%
Utilities	01-5-15.5308-401	\$128,000.00	\$92,874.33	\$0.00	-\$92,874.33	-100%
Natural Gas	01-5-15.5308-402	\$18,000.00	\$14,936.54	\$0.00	-\$14,936.54	-100%
Auto/Property Ins Premium	01-5-15.5309-501	\$20,000.00	\$18,633.39	\$22,000.00	\$3,366.61	18.1%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total Other Services And Charges:</b>		<b>\$167,000.00</b>	<b>\$126,599.36</b>	<b>\$135,700.00</b>	<b>\$9,100.64</b>	<b>7.2%</b>
<b>Capital Outlay</b>						
Equipment LG	01-5-15.5403-000	\$5,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total Expense Objects:</b>		<b>\$432,981.54</b>	<b>\$318,682.99</b>	<b>\$604,975.00</b>	<b>\$286,292.01</b>	<b>89.8%</b>





## **Department Goals for FY2023**

- Transition management of city facilities to a centralized automated management system in order to leverage modern "Software as a Service" or SaaS systems for more efficient stewardship and outcomes.
- Utilize SaaS systems for centralization, monitoring and analysis of repair and maintenance requests for all city facilities.
- Analyze and optimize energy usage and overall operating and maintenance costs for all facilities.
- Increase job satisfaction and professional development of all Facilities Maintenance staff.



# 01-20 Planning Department

**Dr. Terry Mosley**  
Planning Director and Assistant City Manager

## Department Description

The Planning Department is comprised of two divisions: Planning & Zoning services and Building Services. This department oversees the development as defined by the Altus City Code, including, zoning, current and long-range planing, subdivision of land, land development projects, building construction, property maintenance, and inspections related to land development, zoning and planing. We provide review and permitting of all residential, commercial and industrial building projects and developments.

### Core Services

To plan and guide the orderly growth and development of the City of Altus through effective planning, zoning, and building practices designed to protect the quality of life, health and welfare of the citizens of Altus and to deliver courteous, efficient and competent services.

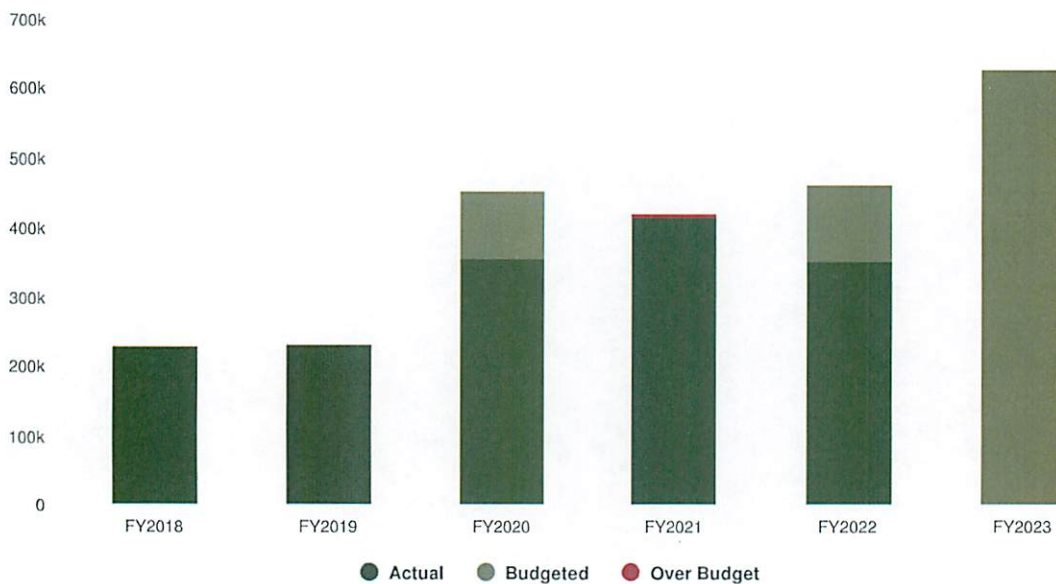
### Performance Measures

1. Provide professional, administrative and technical planning services
2. Administration and update of Altus Comprehensive Plan 2025
3. Administration and update of the Unified Development Code
4. Continue to improve development permitting processes, procedures, coordination and communications

## Expenditures Summary

**\$628,105** **\$164,944**  
(35.61% vs. prior year)

### 20 - Planning Department Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
OMRF Retirement CMO	01-5-20-5100.105	\$0.00	\$10,050.30	\$15,000.00	\$4,949.70	49.2%
Salaries	01-5-20.5100-101	\$271,000.00	\$210,916.23	\$280,000.00	\$69,083.77	32.8%
OMRF Retirement	01-5-20.5100-102	\$41,500.00	\$21,853.42	\$24,000.00	\$2,146.58	9.8%
Social Security	01-5-20.5100-107	\$21,000.00	\$15,654.20	\$22,000.00	\$6,345.80	40.5%
Insurance	01-5-20.5100-108	\$32,500.00	\$25,634.40	\$36,000.00	\$10,365.60	40.4%
Over Time	01-5-20.5100-110	\$500.00	\$138.02	\$500.00	\$361.98	262.3%
Life Insurance Special	01-5-20.5100-115	\$360.96	\$273.88	\$500.00	\$226.12	82.6%
W/C Insurance	01-5-20.5100-118	\$7,000.00	\$6,758.96	\$3,855.00	-\$2,903.96	-4.3%
<b>Total Personnel:</b>		<b>\$373,860.96</b>	<b>\$291,279.41</b>	<b>\$381,855.00</b>	<b>\$90,575.59</b>	<b>31.1%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	01-5-20-5203.000	\$0.00	\$75.46	\$5,000.00	\$4,924.54	6,526%
Office Supplies	01-5-20.5201-110	\$2,500.00	\$2,096.73	\$2,500.00	\$403.27	19.2%
Misc&Janitorial Supplies	01-5-20.5201-120	\$1,000.00	\$100.34	\$500.00	\$399.66	398.3%
Gasoline Fuel	01-5-20.5203-301	\$3,000.00	\$5,325.39	\$0.00	-\$5,325.39	-100%
Maint on Equipment & Vehicles	01-5-20.5205-103	\$2,500.00	\$576.90	\$2,500.00	\$1,923.10	333.4%
<b>Total Material And Supplies:</b>		<b>\$9,000.00</b>	<b>\$8,174.82</b>	<b>\$10,500.00</b>	<b>\$2,325.18</b>	<b>28.4%</b>
<b>Other Services And Charges</b>						
Bank & Credit Card Fees	01-5-20-5301.000	\$1,200.00	\$1,494.12	\$2,500.00	\$1,005.88	67.3%
Contract Services	01-5-20.5301-120	\$10,000.00	\$9,413.57	\$10,000.00	\$586.43	6.2%
Demolition	01-5-20.5301-124	\$50,000.00	\$0.00	\$200,000.00	\$200,000.00	N/A
Membership Dues	01-5-20.5302-104	\$500.00	\$175.00	\$500.00	\$325.00	185.7%
UBCC Remittance	01-5-20.5305-000	\$2,500.00	\$1,700.00	\$2,500.00	\$800.00	47.1%
Copy Machine Rental	01-5-20.5305-280	\$3,000.00	\$3,261.88	\$5,000.00	\$1,738.12	53.3%
Publication Notice	01-5-20.5306-216	\$2,000.00	\$1,168.60	\$4,000.00	\$2,831.40	242.3%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Training & Travel Expenses	01-5-20.5307-101	\$3,000.00	\$367.97	\$2,000.00	\$1,632.03	443.5%
Communications	01-5-20.5308-300	\$3,600.00	\$2,210.82	\$2,750.00	\$539.18	24.4%
Auto/Property Ins Premium	01-5-20.5309-501	\$2,000.00	\$1,660.54	\$4,000.00	\$2,339.46	140.9%
<b>Total Other Services And Charges:</b>		<b>\$77,800.00</b>	<b>\$21,452.50</b>	<b>\$233,250.00</b>	<b>\$211,797.50</b>	<b>987.3%</b>
<b>Capital Outlay</b>						
Vehicles & Equipment	01-5-20.5403-215	\$0.00	\$32,205.00	\$0.00	-\$32,205.00	-100%
Computer(s), Equipment & Software	01-5-20.5404-000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	N/A
<b>Total Capital Outlay:</b>		<b>\$2,500.00</b>	<b>\$32,205.00</b>	<b>\$2,500.00</b>	<b>-\$29,705.00</b>	<b>-92.2%</b>
<b>Total Expense Objects:</b>		<b>\$463,160.96</b>	<b>\$353,111.73</b>	<b>\$628,105.00</b>	<b>\$274,993.27</b>	<b>77.9%</b>



# 01-23 Fleet Maintenance

Dr. Terry Mosley  
Planning Director and Assistant City Manager

## Department Description

The Fleet Services Department provides preventative maintenance on vehicles to lower costs for repairs, including maintaining vehicle service records. The department is also responsible for assisting the vehicle replacement program to determine when to replace vehicles.

### Core Services

Assist and support City of Altus departments in spending minimal departmental funds on their fleet and perform preventative maintenance to reduce repairs and provide prompt repairs when needed.

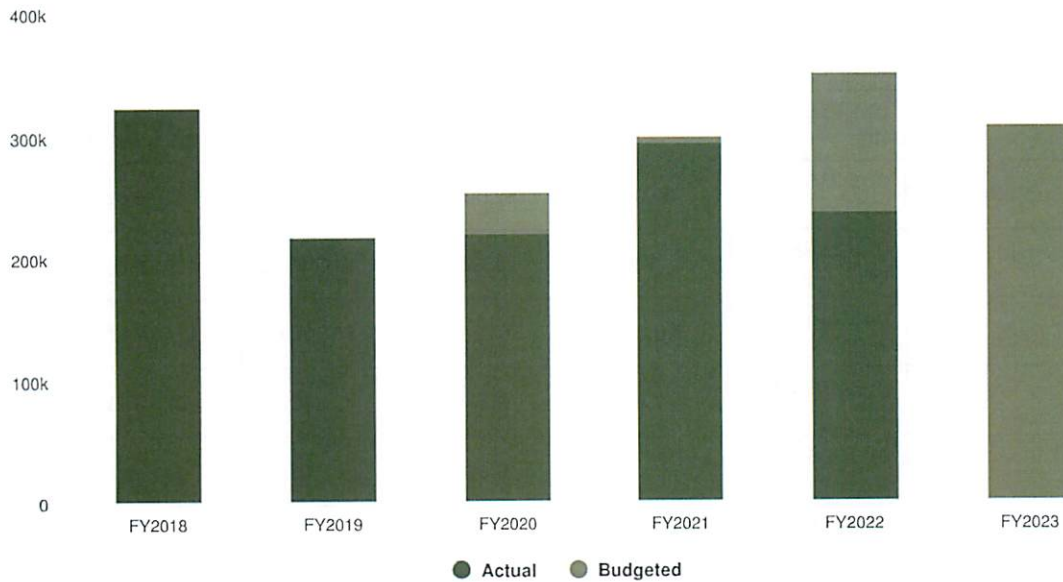
### Performance Measures

1. Service vehicles in a timely manner
2. Perform preventative maintenance schedules, outsource repairs when in the City's best interest

## Expenditures Summary

**\$308,660** **-\$41,901**  
(-11.95% vs. prior year)

23 - Fleet Maintenance Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-23.5100-101	\$142,000.00	\$107,453.64	\$143,000.00	\$35,546.36	33.1%
OMRF Retirement	01-5-23.5100-102	\$22,000.00	\$16,290.68	\$20,000.00	\$3,709.32	22.8%
Social Security	01-5-23.5100-107	\$11,000.00	\$8,221.18	\$11,000.00	\$2,778.82	33.8%
Insurance	01-5-23.5100-108	\$28,500.00	\$22,443.24	\$32,000.00	\$9,556.76	42.6%
Over Time	01-5-23.5100-110	\$1,000.00	\$197.36	\$500.00	\$302.64	153.3%
Life Insurance-Special	01-5-23.5100-115	\$360.96	\$273.88	\$500.00	\$226.12	82.6%
W/C Insurance	01-5-23.5100-118	\$4,500.00	\$4,354.24	\$4,460.00	\$105.76	2.4%
COVID-19 Salaries	01-5-23.5100-998	\$0.00	\$1,194.91	\$0.00	-\$1,194.91	-100%
<b>Total Personnel:</b>		<b>\$209,360.96</b>	<b>\$160,429.13</b>	<b>\$211,460.00</b>	<b>\$51,030.87</b>	<b>31.8%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	01-5-23-5203.000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	N/A
Tires & Tubes Supplies	01-5-23.5201-106	\$1,000.00	\$1,042.51	\$2,000.00	\$957.49	91.8%
Office Supplies	01-5-23.5201-110	\$500.00	\$189.31	\$500.00	\$310.69	164.1%
Misc&Janitorial Supplies	01-5-23.5201-120	\$2,000.00	\$2,000.11	\$3,000.00	\$999.89	50%
Safety Supplies	01-5-23.5201-150	\$300.00	\$398.05	\$1,000.00	\$601.95	151.2%
Equipment SM & Tools	01-5-23.5201-200	\$10,000.00	\$8,294.47	\$5,000.00	-\$3,294.47	-39.7%
Gasoline Fuel	01-5-23.5203-301	\$800.00	\$1,124.18	\$0.00	-\$1,124.18	-100%
Diesel Fuel	01-5-23.5203-302	\$0.00	\$100.00	\$0.00	-\$100.00	-100%
Propane	01-5-23.5203-303	\$400.00	\$72.45	\$500.00	\$427.55	590.1%
Oils/Lubricants/Additives	01-5-23.5203-304	\$17,500.00	\$18,023.71	\$25,000.00	\$6,976.29	38.7%
Maint on Equipment & Tools	01-5-23.5205-101	\$5,000.00	\$1,381.61	\$5,000.00	\$3,618.39	261.9%
Maint on Office Equipment	01-5-23.5205-102	\$500.00	\$0.00	\$500.00	\$500.00	N/A
Maint on Buildings & Grounds	01-5-23.5205-201	\$20,000.00	\$13,034.80	\$20,000.00	\$6,965.20	53.4%
<b>Total Material And Supplies:</b>		<b>\$58,000.00</b>	<b>\$45,661.20</b>	<b>\$64,500.00</b>	<b>\$18,838.80</b>	<b>41.3%</b>





Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Other Services And Charges</b>						
Laundry Service	01-5-23-5306.000	\$4,000.00	\$2,210.49	\$3,000.00	\$789.51	35.7%
Utilities / Natural Gas	01-5-23-5308.400	\$0.00	\$0.00	\$15,000.00	\$15,000.00	N/A
Contract Services	01-5-23.5301-120	\$1,000.00	\$0.00	\$6,000.00	\$6,000.00	N/A
Training & Travel Expenses	01-5-23.5307-101	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Communications	01-5-23.5308-300	\$1,000.00	\$505.64	\$700.00	\$194.36	38.4%
Utilities	01-5-23.5308-401	\$11,000.00	\$2,134.00	\$0.00	-\$2,134.00	-100%
Natural Gas	01-5-23.5308-402	\$12,000.00	\$11,506.60	\$0.00	-\$11,506.60	-100%
Auto/Property Ins Premium	01-5-23.5309-501	\$5,700.00	\$4,353.39	\$7,000.00	\$2,646.61	60.8%
<b>Total Other Services And Charges:</b>		<b>\$35,700.00</b>	<b>\$20,710.12</b>	<b>\$32,700.00</b>	<b>\$11,989.88</b>	<b>57.9%</b>
<b>Capital Outlay</b>						
Computer(s), Equipment & Software	01-5-23-5404.000	\$7,500.00	\$3,948.00	\$0.00	-\$3,948.00	-100%
Vehicles & Equipment	01-5-23.5403-215	\$40,000.00	\$6,398.00	\$0.00	-\$6,398.00	-100%
<b>Total Capital Outlay:</b>		<b>\$47,500.00</b>	<b>\$10,346.00</b>	<b>\$0.00</b>	<b>-\$10,346.00</b>	<b>-100%</b>
<b>Total Expense Objects:</b>		<b>\$350,560.96</b>	<b>\$237,146.45</b>	<b>\$308,660.00</b>	<b>\$71,513.55</b>	<b>30.2%</b>



# 01-24 Recreation

Michael Shive  
Director

## Department Description

In Fiscal Year, 2018-19 the Parks/Grounds Department & Recreation Department were combined into one Department. For FY 21 these departments have been separated back in to the Parks & Grounds Department and Recreation Department. The Recreation division functions to acquire, develop, operate and maintain a recreation program which will enrich the quality of life for the City of Altus youth, residents and visitors of the community. It also strives to maintain such functions for future generations. The Recreation division also coordinates special events periodically for the enjoyment of the citizens of Altus and it's outlying communities.

### Core Services

Provides top quality sporting and special events in a safe facility and to involve the surrounding communities in such events.

Keeping the Parks and grounds within the Altus community clean and hazard free for the citizens to enjoy.

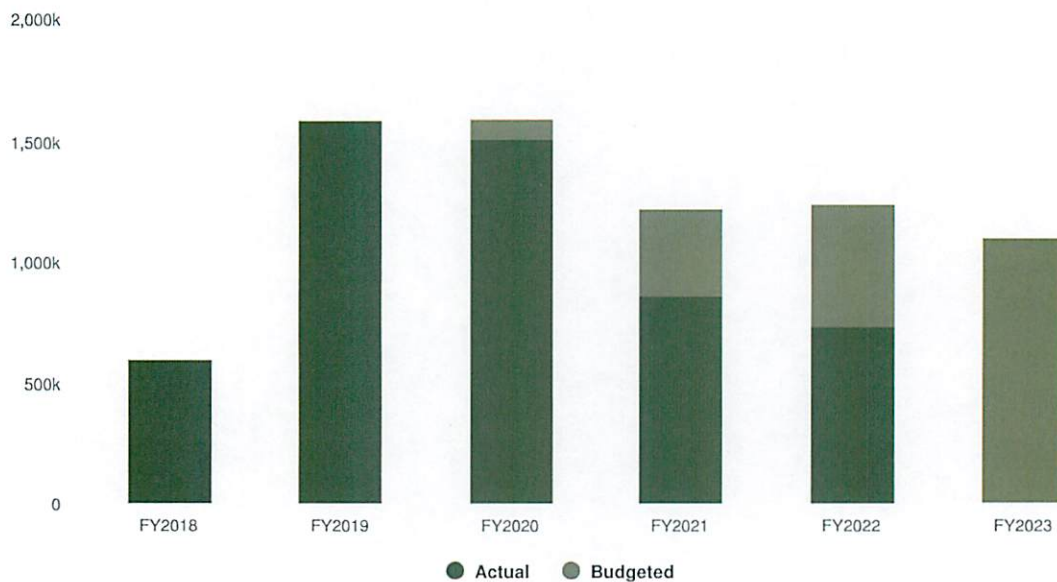
### Performance Measures

1. Implement programs for the enjoyment of the citizens of Altus
2. Conduct special events that are fun and safe for Altus citizens as well as the outlying areas
3. Provide a clean environment for citizens to enjoy the outdoors
4. Provide citizens with safe playground equipment
5. Install handicap ramps at all playground areas where necessary
6. Maintain all the City Parks and grounds
7. Assist with Community events

## Expenditures Summary

**\$1,102,010** -**\$134,453**  
(-10.87% vs. prior year)

### 24 - Recreation Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-24.5100-101	\$276,000.00	\$210,763.41	\$274,000.00	\$63,236.59	30%
OMRF Retirement	01-5-24.5100-102	\$42,000.00	\$32,086.28	\$38,000.00	\$5,913.72	18.4%
Social Security	01-5-24.5100-107	\$37,000.00	\$18,621.43	\$32,000.00	\$13,378.57	71.8%
Insurance	01-5-24.5100-108	\$81,000.00	\$52,648.22	\$60,000.00	\$7,351.78	14%
Over Time	01-5-24.5100-110	\$10,000.00	\$7,965.85	\$10,000.00	\$2,034.15	25.5%
Part-Time Salaries	01-5-24.5100-111	\$204,500.00	\$34,442.94	\$124,000.00	\$89,557.06	260%
Life Insurance-Special	01-5-24.5100-115	\$771.31	\$497.71	\$800.00	\$302.29	60.7%
Allowances	01-5-24.5100-117	\$700.00	\$1,151.25	\$1,500.00	\$348.75	30.3%
W/C Insurance	01-5-24.5100-118	\$23,000.00	\$22,408.28	\$5,860.00	-\$16,548.28	-73.8%
COVID-19 Salaries	01-5-24.5100-998	\$0.00	\$1,692.46	\$0.00	-\$1,692.46	-100%
<b>Total Personnel:</b>		<b>\$674,971.31</b>	<b>\$382,277.83</b>	<b>\$546,160.00</b>	<b>\$163,882.17</b>	<b>42.9%</b>
<b>Material And Supplies</b>						
Chemicals	01-5-24-5202.210	\$9,000.00	\$2,182.55	\$5,000.00	\$2,817.45	129.1%
Fuel (Gas/Diesel)	01-5-24-5203.000	\$0.00	\$0.00	\$7,500.00	\$7,500.00	N/A
Office Supplies	01-5-24.5201-110	\$10,000.00	\$1,218.91	\$5,000.00	\$3,781.09	310.2%
Misc&Janitorial Supplies	01-5-24.5201-120	\$10,000.00	\$6,994.62	\$10,000.00	\$3,005.38	43%
Concession Supplies	01-5-24.5201-122	\$55,000.00	\$30,051.24	\$55,000.00	\$24,948.76	83%
Baseball Supplies	01-5-24.5201-124	\$18,000.00	\$1,893.49	\$18,000.00	\$16,106.51	850.6%
Basketball Supplies	01-5-24.5201-126	\$10,000.00	\$11,746.59	\$12,000.00	\$253.41	2.2%
Football Supplies	01-5-24.5201-127	\$8,000.00	\$5,920.00	\$8,000.00	\$2,080.00	35.1%
Programs Supplies	01-5-24.5201-130	\$65,664.00	\$23,459.22	\$60,000.00	\$36,540.78	155.8%
Equipment SM & Tools	01-5-24.5201-200	\$4,000.00	\$3,322.52	\$5,000.00	\$1,677.48	50.5%
Gasoline Fuel	01-5-24.5203-301	\$8,000.00	\$4,684.41	\$0.00	-\$4,684.41	-100%
Diesel Fuel	01-5-24.5203-302	\$3,000.00	\$518.82	\$0.00	-\$518.82	-100%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Maint on Equipment & Tools	01-5-24.5205-101	\$8,000.00	\$6,617.06	\$8,000.00	\$1,382.94	20.9%
Maint on Equipment & Vehicles	01-5-24.5205-103	\$6,000.00	\$841.23	\$6,000.00	\$5,158.77	613.2%
Maint on Buildings & Grounds	01-5-24.5205-201	\$10,000.00	\$18,585.96	\$20,000.00	\$1,414.04	7.6%
Special Events	01-5-24.5205-206	\$60,000.00	\$9,833.55	\$75,000.00	\$65,166.45	662.7%
<b>Total Material And Supplies:</b>		<b>\$284,664.00</b>	<b>\$127,870.17</b>	<b>\$294,500.00</b>	<b>\$166,629.83</b>	<b>130.3%</b>
<b>Other Services And Charges</b>						
Bank & Credit Card Fees	01-5-24-5301.000	\$2,500.00	\$1,943.80	\$3,000.00	\$1,056.20	54.3%
Laundry Service	01-5-24-5306.000	\$2,000.00	\$1,592.79	\$2,000.00	\$407.21	25.6%
Utilities / Natural Gas	01-5-24-5308.400	\$0.00	\$0.00	\$33,000.00	\$33,000.00	N/A
Contract Services	01-5-24.5301-120	\$10,000.00	\$7,896.67	\$10,000.00	\$2,103.33	26.6%
Advertising	01-5-24.5301-130	\$12,000.00	\$2,463.99	\$10,000.00	\$7,536.01	305.8%
Membership Dues	01-5-24.5302-104	\$10,000.00	\$560.00	\$10,000.00	\$9,440.00	1,685.7%
Copy Machine Rental	01-5-24.5305-280	\$6,000.00	\$2,862.09	\$4,200.00	\$1,337.91	46.7%
Referees & Scorekeepers	01-5-24.5306-112	\$135,000.00	\$134,088.00	\$135,000.00	\$912.00	0.7%
Training & Travel Expenses	01-5-24.5307-101	\$20,000.00	\$1,745.90	\$15,000.00	\$13,254.10	759.2%
Communications	01-5-24.5308-300	\$2,500.00	\$1,310.37	\$1,650.00	\$339.63	25.9%
Utilities	01-5-24.5308-401	\$24,000.00	\$19,666.03	\$0.00	-\$19,666.03	-100%
Natural Gas	01-5-24.5308-402	\$7,500.00	\$8,387.04	\$0.00	-\$8,387.04	-100%
Auto/Property Ins Premium	01-5-24.5309-501	\$13,500.00	\$11,024.27	\$12,000.00	\$975.73	8.9%
<b>Total Other Services And Charges:</b>		<b>\$245,000.00</b>	<b>\$193,540.95</b>	<b>\$235,850.00</b>	<b>\$42,309.05</b>	<b>21.9%</b>
<b>Capital Outlay</b>						
Vehicles & Equipment	01-5-24.5403-215	\$31,828.00	\$31,703.00	\$23,000.00	-\$8,703.00	-27.5%
Grant Expenses - REC	01-5-24.9200-000	\$0.00	\$0.00	\$2,500.00	\$2,500.00	N/A
<b>Total Capital Outlay:</b>		<b>\$31,828.00</b>	<b>\$31,703.00</b>	<b>\$25,500.00</b>	<b>-\$6,203.00</b>	<b>-19.6%</b>
<b>Total Expense Objects:</b>		<b>\$1,236,463.31</b>	<b>\$735,391.95</b>	<b>\$1,102,010.00</b>	<b>\$366,618.05</b>	<b>49.9%</b>

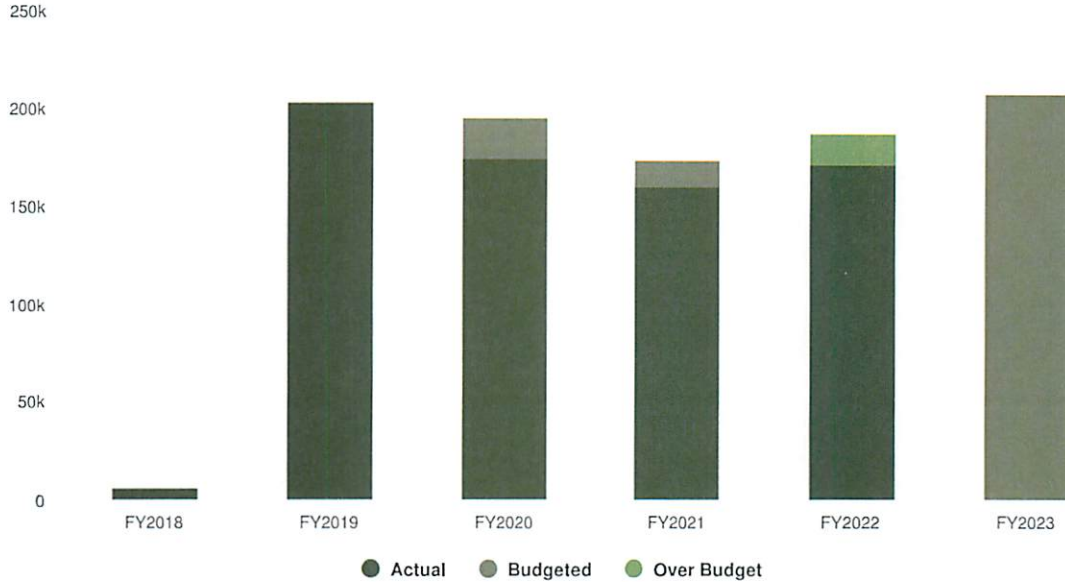




## Revenues Summary

**\$207,250** **\$36,250**  
(21.20% vs. prior year)

### 24 - Recreation Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>Recreation</b>						
Grant Proceeds - REC	01-4-24-9200	\$5,000.00	\$2,860.00	\$2,500.00	-\$360.00	-12.6%
Enrollment	01-4-24-4110	\$100,000.00	\$83,784.00	\$100,000.00	\$16,216.00	19.4%
Sponsorships	01-4-24-4120	\$5,000.00	\$2,130.00	\$2,250.00	\$120.00	5.6%
Sports	01-4-24-4130	\$0.00	\$7,813.65	\$10,000.00	\$2,186.35	28%
Donations	01-4-24-4700	\$1,000.00	\$300.00	\$0.00	-\$300.00	-100%
Concessions	01-4-24-4900	\$50,000.00	\$35,477.90	\$42,500.00	\$7,022.10	19.8%
Program Revenue	01-4-24-7100	\$5,000.00	\$17,460.00	\$20,000.00	\$2,540.00	14.5%
Misc Revenue REC	01-4-24-8400	\$0.00	\$183.50	\$0.00	-\$183.50	-100%
Sale of Scrap Metal - REC	01-4-24-8403	\$0.00	\$6,075.65	\$0.00	-\$6,075.65	-100%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Special Events - Recreation	01-4-24-8500	\$5,000.00	\$30,980.00	\$30,000.00	-\$980.00	-3.2%
<b>Total Recreation:</b>		<b>\$171,000.00</b>	<b>\$187,064.70</b>	<b>\$207,250.00</b>	<b>\$20,185.30</b>	<b>10.8%</b>
<b>Total Revenue:</b>		<b>\$171,000.00</b>	<b>\$187,064.70</b>	<b>\$207,250.00</b>	<b>\$20,185.30</b>	<b>10.8%</b>



Revenue by Department

Department	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Special Events - Recreation	\$5,000.00	\$30,980.00	\$30,000.00	-\$980.00	-3.2%
<b>Total Recreation</b>	<b>\$171,000.00</b>	<b>\$187,064.70</b>	<b>\$207,250.00</b>	<b>\$20,185.30</b>	<b>10.8%</b>



# 01-27 Emergency Management

Wayne Cain  
Director

## Department Description

The City of Altus Emergency Management Department provides communications channels between Altus and both State and Federal partners, networks neighborhoods thru social media, and enhances the knowledge of all hazards, especially weather threats to the area.

### Core Services

To provide response, recovery, mitigation, and planning services to the City of Altus and its residents.

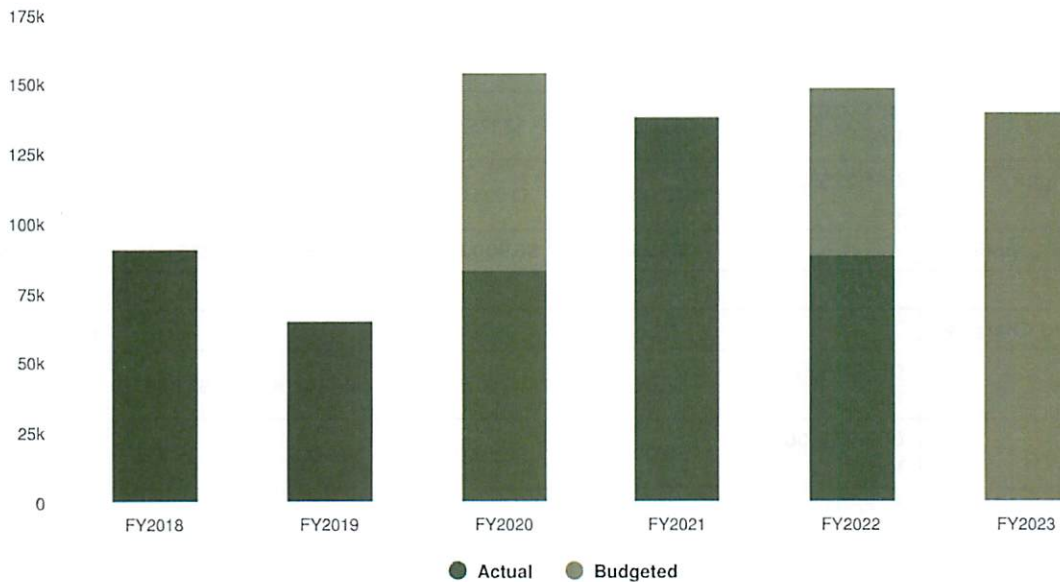
### Performance Measures

1. Provides regular public information to the media
2. Participation in National Weather Service and Emergency Management training
3. Develop a "whole community" approach to disaster response

## Expenditures Summary

**\$139,525** **-\$9,115**  
(-6.13% vs. prior year)

### 27 - Emergency Management Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-27.5100-101	\$53,100.00	\$41,585.31	\$55,000.00	\$13,414.69	32.3%
OMRF Retirement	01-5-27.5100-102	\$8,100.00	\$6,194.68	\$8,000.00	\$1,805.32	29.1%
Social Security	01-5-27.5100-107	\$4,100.00	\$3,119.34	\$6,000.00	\$2,880.66	92.3%
Part-Time Salaries	01-5-27.5100-111	\$22,500.00	\$17,100.89	\$23,000.00	\$5,899.11	34.5%
Life Insurance-Special	01-5-27.5100-115	\$90.24	\$68.47	\$100.00	\$31.53	46%
W/C Insurance	01-5-27.5100-118	\$1,000.00	\$909.40	\$175.00	-\$734.40	-80.8%
<b>Total Personnel:</b>		<b>\$88,890.24</b>	<b>\$68,978.09</b>	<b>\$92,275.00</b>	<b>\$23,296.91</b>	<b>33.8%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	01-5-27-5203.000	\$0.00	\$0.00	\$1,500.00	\$1,500.00	N/A
Office Supplies	01-5-27.5201-110	\$1,750.00	\$528.41	\$9,250.00	\$8,721.59	1,650.5%
Misc&Janitorial Supplies	01-5-27.5201-120	\$1,000.00	\$1,686.94	\$1,000.00	-\$686.94	-40.7%
Gasoline Fuel	01-5-27.5203-301	\$1,500.00	\$214.58	\$0.00	-\$214.58	-100%
Maint on Equipment & Vehicles	01-5-27.5205-103	\$2,000.00	\$3,175.92	\$2,000.00	-\$1,175.92	-37%
Maint on Buildings & Grounds	01-5-27.5205-201	\$10,000.00	\$1,295.00	\$10,000.00	\$8,705.00	672.2%
<b>Total Material And Supplies:</b>		<b>\$16,250.00</b>	<b>\$6,900.85</b>	<b>\$23,750.00</b>	<b>\$16,849.15</b>	<b>244.2%</b>
<b>Other Services And Charges</b>						
Contract Services	01-5-27.5301-120	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	N/A
Volunteer Expenses	01-5-27.5306-106	\$8,000.00	\$1,256.09	\$8,000.00	\$6,743.91	536.9%
Training & Travel Expenses	01-5-27.5307-101	\$5,000.00	\$1,430.40	\$5,000.00	\$3,569.60	249.6%
Communications	01-5-27.5308-300	\$12,000.00	\$3,245.88	\$3,900.00	\$654.12	20.2%
Auto/Property Ins Premium	01-5-27.5309-501	\$1,000.00	\$580.35	\$1,600.00	\$1,019.65	175.7%
COVID-19 Supplies	01-5-27.5350-100	\$0.00	\$6,412.50	\$0.00	-\$6,412.50	-100%
<b>Total Other Services And Charges:</b>		<b>\$31,000.00</b>	<b>\$12,925.22</b>	<b>\$23,500.00</b>	<b>\$10,574.78</b>	<b>81.8%</b>
<b>Capital Outlay</b>						



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Equipment LG	01-5-27.5403-000	\$12,500.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>		<b>\$12,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total Expense Objects:</b>		<b>\$148,640.24</b>	<b>\$88,804.16</b>	<b>\$139,525.00</b>	<b>\$50,720.84</b>	<b>57.1%</b>



# 01-29 Information Systems

Jerry Gibson  
Director

## Department Description

The Information Technology Department installs and maintains all personal computer workstations, telephones, and network hardware for the City of Altus. The department strives to provide exceptional information technology systems and service to our departments, both local and remote, by supporting the mission and vision of the City of Altus and to do so in an efficient and cost-effective manner.

### Core Services

Network (security, on premise wireless, long haul wireless backhaul, fiber optic, copper), Telephone (IP phones and analog circuits), Personal computer installation/repair, Physical security (IP Cameras, IP Door locks, and hard keys), HVAC (Network Controlled), Two-Way Radio programming

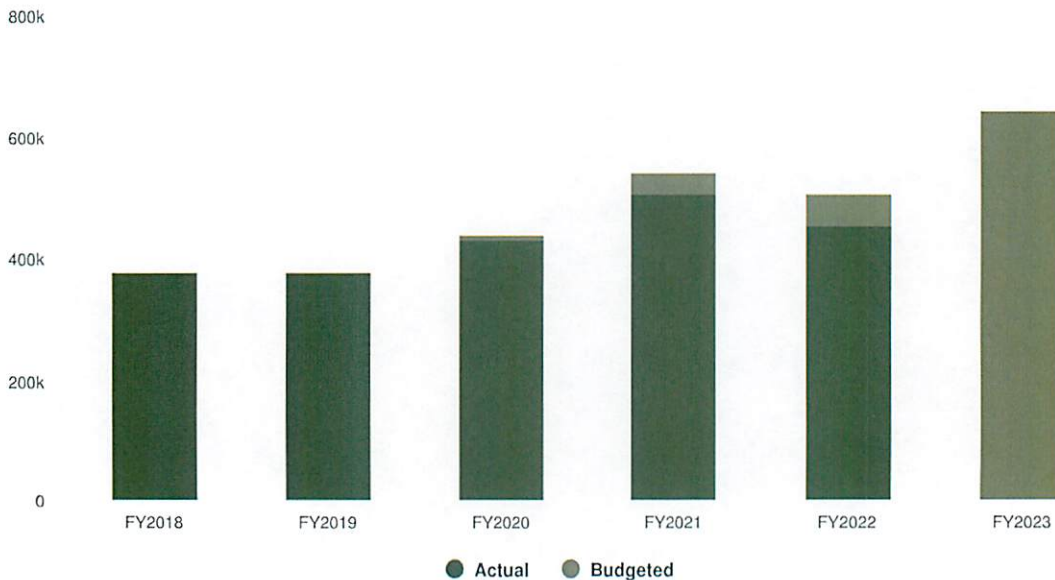
### Performance Measures

1. Assess network performance
2. Develop early warning indicators to circumvent failures and data loss
3. Monitor service quality
4. Manage schedule, department budget and scope of work
5. Track progress of projects

## Expenditures Summary

**\$643,820** **\$137,440**  
(27.14% vs. prior year)

### 29 - Information Systems Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-29.5100-101	\$133,000.00	\$103,921.90	\$139,000.00	\$35,078.10	33.8%
OMRF Retirement	01-5-29.5100-102	\$20,500.00	\$15,958.56	\$20,000.00	\$4,041.44	25.3%
Social Security	01-5-29.5100-107	\$10,100.00	\$7,710.21	\$11,000.00	\$3,289.79	42.7%
Insurance	01-5-29.5100-108	\$18,000.00	\$14,010.44	\$20,000.00	\$5,989.56	42.8%
Over Time	01-5-29.5100-110	\$4,500.00	\$2,695.47	\$3,800.00	\$1,104.53	41%
Life Insurance-Special	01-5-29.5100-115	\$180.48	\$136.94	\$250.00	\$113.06	82.6%
Allowances	01-5-29.5100-117	\$4,200.00	\$3,323.50	\$5,400.00	\$2,076.50	62.5%
W/C Insurance	01-5-29.5100-118	\$3,100.00	\$659.56	\$1,470.00	\$810.44	122.9%
<b>Total Personnel:</b>		<b>\$193,580.48</b>	<b>\$148,416.58</b>	<b>\$200,920.00</b>	<b>\$52,503.42</b>	<b>35.4%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	01-5-29-5201.200	\$0.00	\$66,693.59	\$60,000.00	-\$6,693.59	-10%
Office Supplies	01-5-29.5201-110	\$300.00	\$87.51	\$300.00	\$212.49	242.8%
Maint on Equipment & Tools	01-5-29.5205-101	\$140,000.00	\$7,716.01	\$100,000.00	\$92,283.99	1,196%
<b>Total Material And Supplies:</b>		<b>\$140,300.00</b>	<b>\$74,497.11</b>	<b>\$160,300.00</b>	<b>\$85,802.89</b>	<b>115.2%</b>
<b>Other Services And Charges</b>						
Contract Services	01-5-29.5301-120	\$158,300.00	\$224,041.35	\$270,000.00	\$45,958.65	20.5%
Training & Travel Expenses	01-5-29.5307-101	\$10,000.00	\$1,882.90	\$10,000.00	\$8,117.10	431.1%
Communications	01-5-29.5308-300	\$4,200.00	\$1,930.87	\$2,600.00	\$669.13	34.7%
<b>Total Other Services And Charges:</b>		<b>\$172,500.00</b>	<b>\$227,855.12</b>	<b>\$282,600.00</b>	<b>\$54,744.88</b>	<b>24%</b>
<b>Capital Outlay</b>						
Computer(s), Equipment & Software	01-5-29-5404.000	\$0.00	\$1,355.60	\$0.00	-\$1,355.60	-100%
<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$1,355.60</b>	<b>\$0.00</b>	<b>-\$1,355.60</b>	<b>-100%</b>
<b>Total Expense Objects:</b>		<b>\$506,380.48</b>	<b>\$452,124.41</b>	<b>\$643,820.00</b>	<b>\$191,695.59</b>	<b>42.4%</b>

# 01-32 Pool

Michael Shive  
Director

## Department Description

The Altus Swimming Facility has a mission to provide a clean, safe aquatic facility so patrons may experience a variety of aquatic activities throughout the year. The facility is available for the public to enjoy open swim times, parties (both public and private), and a variety of swimming classes for all ages. The facility is also used to train lifeguards, EMT's, scuba participants, and water survival classes for base personnel.

### Core Services

To Provide a clean, safe aquatic facility and host a variety of activities which develop the love of swimming as a lifelong activity.

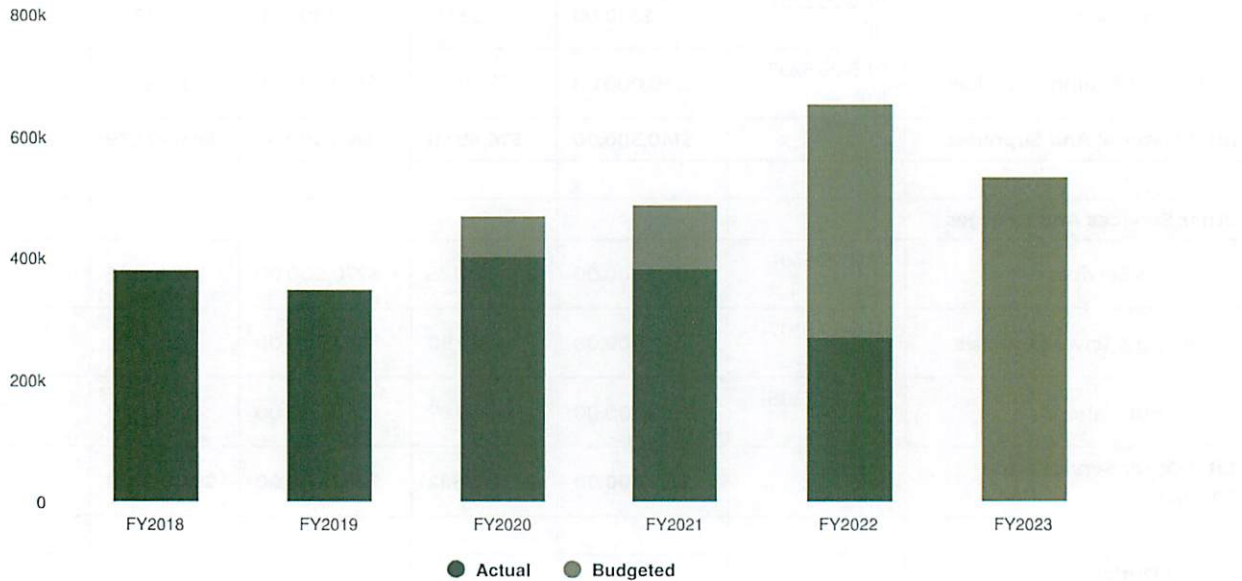
### Performance Measures

1. Team up with USA Swimming team, USA Master Swim Club, and Altus Air Force Base for survival training
2. Hosting of events/triathlons with USA Clubs

## Expenditures Summary

**\$532,225** **-\$119,501**  
(-18.34% vs. prior year)

32 - Pool Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-32.5100-101	\$97,500.00	\$56,020.98	\$105,000.00	\$48,979.02	87.4%
OMRF Retirement	01-5-32.5100-102	\$15,000.00	\$8,395.47	\$15,000.00	\$6,604.53	78.7%
Social Security	01-5-32.5100-107	\$36,000.00	\$10,801.79	\$25,000.00	\$14,198.21	131.4%
Insurance	01-5-32.5100-108	\$24,000.00	\$11,179.07	\$33,000.00	\$21,820.93	195.2%
Over Time	01-5-32.5100-110	\$1,500.00	\$1,278.27	\$2,000.00	\$721.73	56.5%
Part-Time Salaries	01-5-32.5100-111	\$367,000.00	\$88,087.74	\$221,000.00	\$132,912.26	150.9%
Life Insurance-Special	01-5-32.5100-115	\$226.01	\$101.09	\$400.00	\$298.91	295.7%
Allowances	01-5-32.5100-117	\$3,000.00	\$1,151.25	\$1,500.00	\$348.75	30.3%
W/C Insurance	01-5-32.5100-118	\$12,000.00	\$11,408.04	\$16,525.00	\$5,116.96	44.9%
COVID-19 Salaries	01-5-32.5100-998	\$0.00	\$525.50	\$0.00	-\$525.50	-100%
<b>Total Personnel:</b>		<b>\$556,226.01</b>	<b>\$188,949.20</b>	<b>\$419,425.00</b>	<b>\$230,475.80</b>	<b>122%</b>
<b>Material And Supplies</b>						
Office Supplies	01-5-32.5201-110	\$2,000.00	\$554.80	\$2,000.00	\$1,445.20	260.5%
Misc&Janitorial Supplies	01-5-32.5201-120	\$6,000.00	\$2,965.99	\$6,000.00	\$3,034.01	102.3%
Concession Supplies	01-5-32.5201-122	\$4,000.00	\$482.52	\$4,000.00	\$3,517.48	729%
Uniform Purchase	01-5-32.5201-202	\$0.00	\$0.00	\$2,000.00	\$2,000.00	N/A
Chemicals Pool	01-5-32.5202-210	\$20,000.00	\$19,202.31	\$30,000.00	\$10,797.69	56.2%
Maint on Equipment & Tools	01-5-32.5205-101	\$8,000.00	\$1,306.28	\$8,000.00	\$6,693.72	512.4%
Maint on Buildings & Grounds	01-5-32.5205-201	\$5,000.00	\$2,613.15	\$5,000.00	\$2,386.85	91.3%
<b>Total Material And Supplies:</b>		<b>\$45,000.00</b>	<b>\$27,125.05</b>	<b>\$57,000.00</b>	<b>\$29,874.95</b>	<b>110.1%</b>
<b>Other Services And Charges</b>						
Utilities/Natural Gas	01-5-32-5308.400	\$0.00	\$0.00	\$51,000.00	\$51,000.00	N/A
Utilities	01-5-32.5308-401	\$28,000.00	\$27,672.00	\$0.00	-\$27,672.00	-100%
Natural Gas	01-5-32.5308-402	\$18,000.00	\$19,773.30	\$0.00	-\$19,773.30	-100%



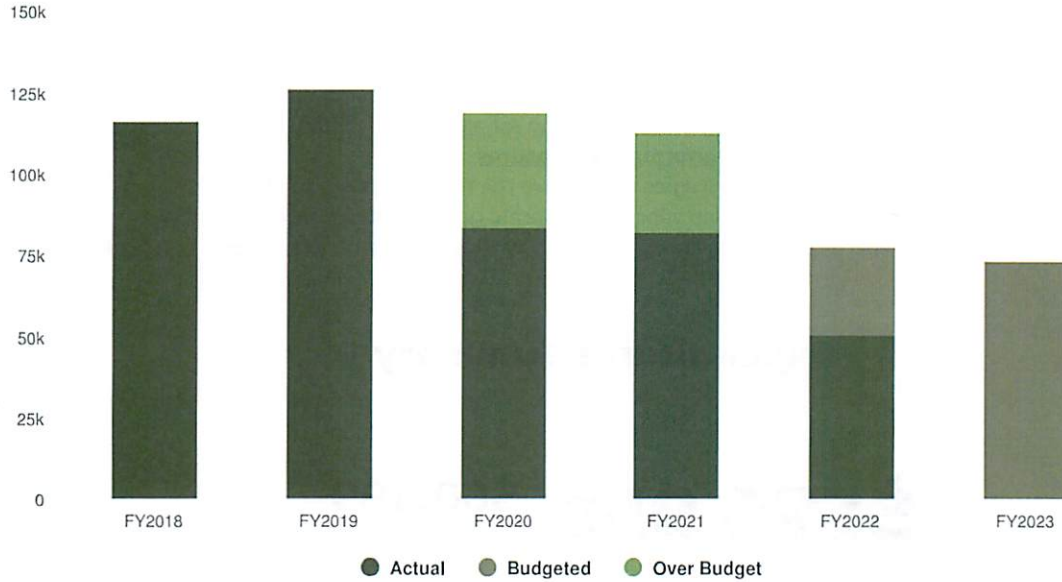
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Auto/Property Ins Premium	01-5-32.5309-501	\$4,500.00	\$4,532.00	\$4,800.00	\$268.00	5.9%
<b>Total Other Services And Charges:</b>		<b>\$50,500.00</b>	<b>\$51,977.30</b>	<b>\$55,800.00</b>	<b>\$3,822.70</b>	<b>7.4%</b>
<b>Total Expense Objects:</b>		<b>\$651,726.01</b>	<b>\$268,051.55</b>	<b>\$532,225.00</b>	<b>\$264,173.45</b>	<b>98.6%</b>



## Revenues Summary

**\$73,500** **-\$4,500**  
 (-5.77% vs. prior year)

### 32 - Pool Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>Pool</b>						
General Admission	01-4-32-4130	\$25,000.00	\$8,684.50	\$20,000.00	\$11,315.50	130.3%
Club Facility Rental	01-4-32-4730	\$1,000.00	\$3,355.36	\$4,000.00	\$644.64	19.2%
Alts Mstrs Swm Club	01-4-32-4731	\$2,000.00	\$617.92	\$0.00	-\$617.92	-100%
Lesson Fees - Aerobics	01-4-32-4732	\$3,000.00	\$3,878.90	\$5,000.00	\$1,121.10	28.9%
Lesson Fees - General	01-4-32-4733	\$20,000.00	\$14,570.00	\$18,000.00	\$3,430.00	23.5%
Concession Sales	01-4-32-4900	\$7,000.00	\$2,996.68	\$4,000.00	\$1,003.32	33.5%
Reimbursement School 50%	01-4-32-8200	\$20,000.00	\$16,728.78	\$22,500.00	\$5,771.22	34.5%
Misc Revenue POOL	01-4-32-8400	\$0.00	\$25.00	\$0.00	-\$25.00	-100%
<b>Total Pool:</b>		<b>\$78,000.00</b>	<b>\$50,857.14</b>	<b>\$73,500.00</b>	<b>\$22,642.86</b>	<b>44.5%</b>
<b>Total Revenue:</b>		<b>\$78,000.00</b>	<b>\$50,857.14</b>	<b>\$73,500.00</b>	<b>\$22,642.86</b>	<b>44.5%</b>



# 01-33 Finance Department

Jan Neufeld  
Chief Financial Officer

## Department Description

The Finance Department is responsible for maintaining the fiscal integrity of the City through financial services, timely information, financial management, and appropriate controls. The department is also responsible for monitoring the activities of the General Ledger including payroll functions and compilation and administration of the City of Altus budget.

### Core Services

To ensure compliance with all local, state, and federal laws, provide reports to the City Manager and the City Council. The department will use technology, where appropriate, to reduce transaction processing costs and provide the City with accurate financial reporting for all funds.

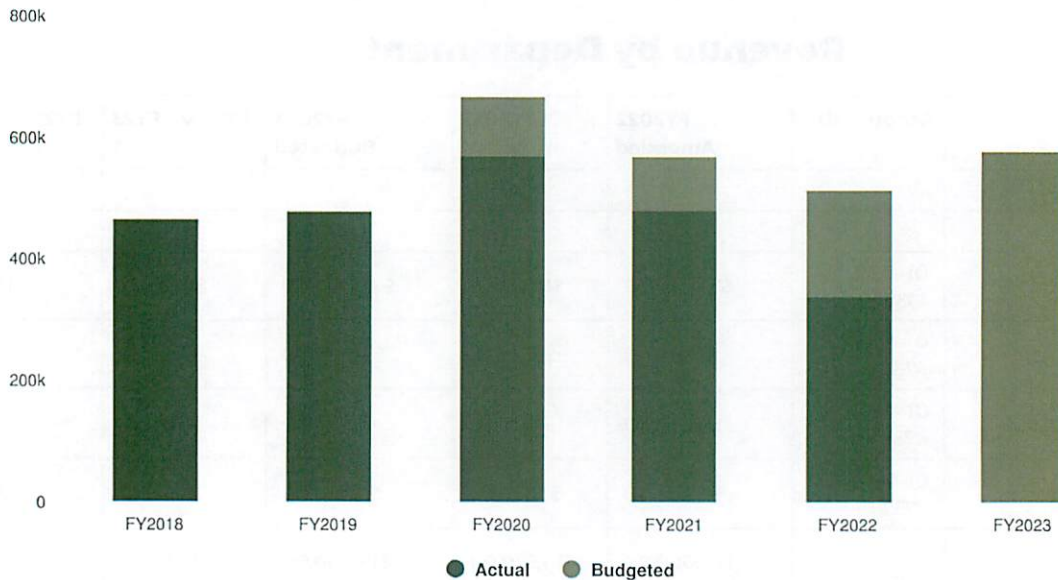
### Performance Measures

1. Develop and incorporate strategies to improve the financial position of the City
2. Provide financial services which support economic growth within the community
4. Supply City Management, Department Heads and City Council with accurate financial reports in a timely manner

## Expenditures Summary

**\$574,950** **\$60,499**  
(11.76% vs. prior year)

### 33 - Finance Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-33.5100-101	\$260,000.00	\$194,725.34	\$302,000.00	\$107,274.66	55.1%
OMRF Retirement	01-5-33.5100-102	\$40,000.00	\$30,331.21	\$42,000.00	\$11,668.79	38.5%
Social Security	01-5-33.5100-107	\$20,000.00	\$14,517.06	\$24,000.00	\$9,482.94	65.3%
Insurance	01-5-33.5100-108	\$35,000.00	\$30,857.96	\$44,000.00	\$13,142.04	42.6%
Over Time	01-5-33.5100-110	\$2,000.00	\$5,369.07	\$5,000.00	-\$369.07	-6.9%
Life Insurance-Special	01-5-33.5100-115	\$451.20	\$342.35	\$550.00	\$207.65	60.7%
W/C Insurance	01-5-33.5100-118	\$1,000.00	\$790.88	\$600.00	-\$190.88	-24.1%
COVID-19 Salaries	01-5-33.5100-998	\$0.00	\$1,511.54	\$0.00	-\$1,511.54	-100%
<b>Total Personnel:</b>		<b>\$358,451.20</b>	<b>\$278,445.41</b>	<b>\$418,150.00</b>	<b>\$139,704.59</b>	<b>50.2%</b>
<b>Material And Supplies</b>						
Office Supplies	01-5-33.5201-110	\$7,500.00	\$6,719.54	\$7,500.00	\$780.46	11.6%
Postage	01-5-33.5201-111	\$5,000.00	\$4,375.97	\$6,000.00	\$1,624.03	37.1%
<b>Total Material And Supplies:</b>		<b>\$12,500.00</b>	<b>\$11,095.51</b>	<b>\$13,500.00</b>	<b>\$2,404.49</b>	<b>21.7%</b>
<b>Other Services And Charges</b>						
Audit Fee	01-5-33.5301-117	\$95,000.00	\$44,400.00	\$95,000.00	\$50,600.00	114%
Contract Services	01-5-33.5301-120	\$25,000.00	\$504.00	\$25,000.00	\$24,496.00	4,860.3%
Membership Dues	01-5-33.5302-104	\$2,500.00	\$2,042.64	\$2,500.00	\$457.36	22.4%
Publication Notice	01-5-33.5306-216	\$250.00	\$0.00	\$250.00	\$250.00	N/A
Training & Travel Expenses	01-5-33.5307-101	\$20,000.00	\$294.61	\$20,000.00	\$19,705.39	6,688.6%
Communications	01-5-33.5308-300	\$750.00	\$389.80	\$550.00	\$160.20	41.1%
<b>Total Other Services And Charges:</b>		<b>\$143,500.00</b>	<b>\$47,631.05</b>	<b>\$143,300.00</b>	<b>\$95,668.95</b>	<b>200.9%</b>
<b>Total Expense Objects:</b>		<b>\$514,451.20</b>	<b>\$337,171.97</b>	<b>\$574,950.00</b>	<b>\$237,778.03</b>	<b>70.5%</b>



# 01-34 Human Resources

Liz Moncada  
HR Specialist

## Department Description

The Human Resources Department serves the needs of the employees. Their mission is to provide employees a safe and confidential place to express concerns. Additionally, they provide Department Heads and supervisors with information and resources to effectively and efficiently lead their workforce.

### Core Services

Provide all employees with a safe, wholesome environment with which to work. To ensure that everyone has the necessary safety gear, tools and resources to do their jobs to the best of their ability.

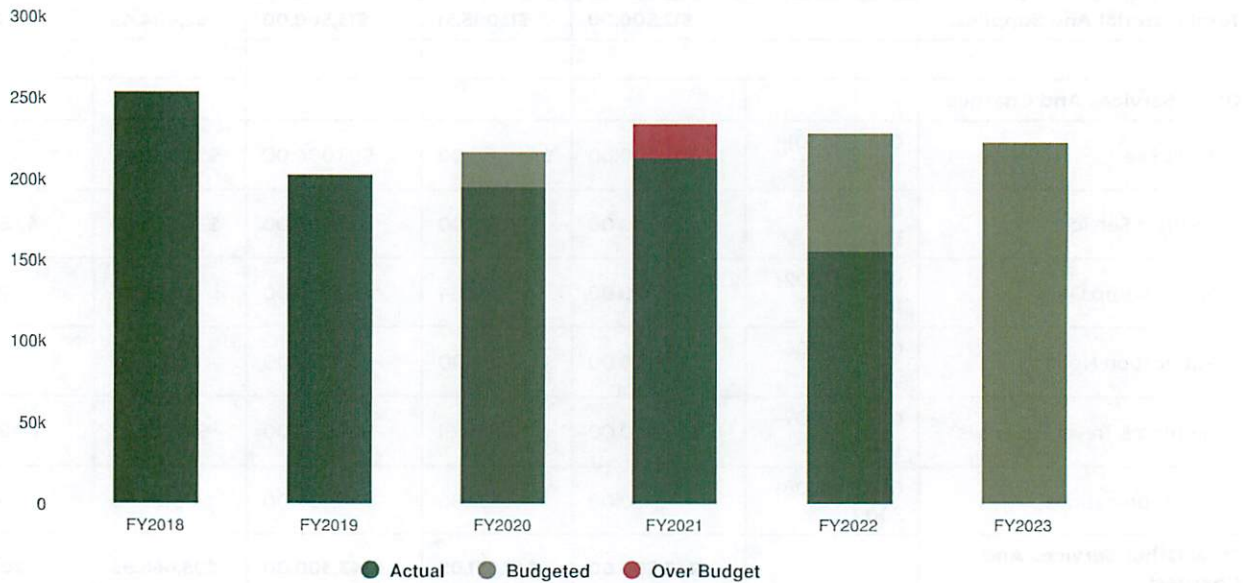
### Performance Measures

1. Provide a safe and confidential environment for all City of Altus employees
2. Provide informative orientation
3. Follow up on employee concerns

## Expenditures Summary

**\$222,910** **-\$5,265**  
(-2.31% vs. prior year)

34 - Human Resources Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-34.5100-101	\$88,500.00	\$67,965.62	\$92,000.00	\$24,034.38	35.4%
OMRF Retirement	01-5-34.5100-102	\$13,500.00	\$10,391.83	\$13,000.00	\$2,608.17	25.1%
Social Security	01-5-34.5100-107	\$6,800.00	\$5,026.83	\$8,000.00	\$2,973.17	59.1%
Insurance	01-5-34.5100-108	\$15,000.00	\$11,189.82	\$16,000.00	\$4,810.18	43%
Life Insurance-Special	01-5-34.5100-115	\$180.48	\$136.94	\$210.00	\$73.06	53.4%
W/C Insurance	01-5-34.5100-118	\$1,000.00	\$271.32	\$200.00	-\$71.32	-26.3%
Retiree Health Insurance	01-5-34.5100-200	\$1,944.53	\$520.72	\$0.00	-\$520.72	-100%
COVID-19 Salaries	01-5-34.5100-998	\$0.00	\$1,230.89	\$0.00	-\$1,230.89	-100%
<b>Total Personnel:</b>		<b>\$126,925.01</b>	<b>\$96,733.97</b>	<b>\$129,410.00</b>	<b>\$32,676.03</b>	<b>33.8%</b>
<b>Material And Supplies</b>						
Office Supplies	01-5-34.5201-110	\$2,000.00	\$2,476.80	\$2,000.00	-\$476.80	-19.3%
<b>Total Material And Supplies:</b>		<b>\$2,000.00</b>	<b>\$2,476.80</b>	<b>\$2,000.00</b>	<b>-\$476.80</b>	<b>-19.3%</b>
<b>Other Services And Charges</b>						
Community Training Expenses	01-5-34.5301-001	\$1,000.00	\$57.28	\$1,000.00	\$942.72	1,645.8%
Contract Services	01-5-34.5301-120	\$25,000.00	\$2,398.00	\$2,500.00	\$102.00	4.3%
Membership Dues	01-5-34.5302-104	\$1,000.00	\$564.67	\$1,000.00	\$435.33	77.1%
Copy Machine Rental	01-5-34.5305-280	\$3,000.00	\$1,839.10	\$3,000.00	\$1,160.90	63.1%
Unemployment Expense	01-5-34.5306-206	\$15,000.00	\$23,828.13	\$20,000.00	-\$3,828.13	-16.1%
Training & Travel Expenses	01-5-34.5307-101	\$1,750.00	\$198.66	\$1,000.00	\$801.34	403.4%
W/C Expense	01-5-34.5309-000	\$2,500.00	\$540.00	\$2,500.00	\$1,960.00	363%
W/C Medical Claims	01-5-34.5309-001	\$10,000.00	\$7,514.00	\$20,000.00	\$12,486.00	166.2%
Hiring Expenses	01-5-34.5310-001	\$10,000.00	\$8,702.80	\$10,000.00	\$1,297.20	14.9%
Employee Training Expense	01-5-34.5310-101	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Safety & Testing Program Expense	01-5-34.5310-102	\$4,000.00	\$4,125.00	\$4,500.00	\$375.00	9.1%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Accrued Comp Absenses	01-5-34.5310-500	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	N/A
COVID-19 Supplies	01-5-34.5350-100	\$0.00	\$6,741.33	\$0.00	-\$6,741.33	-100%
<b>Total Other Services And Charges:</b>		<b>\$99,250.00</b>	<b>\$56,508.97</b>	<b>\$91,500.00</b>	<b>\$34,991.03</b>	<b>61.9%</b>
<b>Total Expense Objects:</b>		<b>\$228,175.01</b>	<b>\$155,719.74</b>	<b>\$222,910.00</b>	<b>\$67,190.26</b>	<b>43.1%</b>



# 01-38 City Clerk/Treasurer

Debbie Davis  
City Clerk / Treasurer

## Department Description

The City Clerk/Treasurer's Department mission is to manage official city records, provide cash handling support services to other City departments as well as being responsible for the investment and reinvestment of available City funds. This office also serves on various boards and committees as appointed by the mayor and serves as a liaison between citizens and elected officials.

### Core Services

Manage official city records, provide support services to other departments, and serve as a liaison between citizens and elected officials.

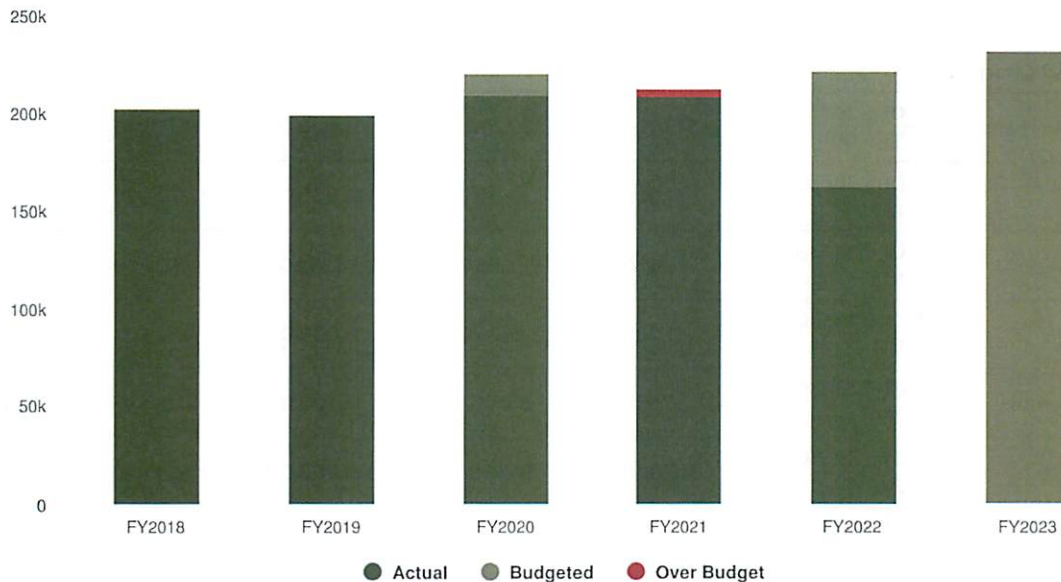
### Performance Measures

1. Maintain official city records such as ordinances, resolutions, contracts, deeds, and easements
2. Processes all Open Item requests
3. Provide documents based on a fee schedule
4. Maintain a complete set of City of Altus Municipal Codes
5. Maintain cemetery records for the Altus Cemetery and Restlawn Cemetery and issue all cemetery deeds
6. Post agendas of all city meetings and workshops for public view

## Expenditures Summary

**\$231,850** **\$10,205**  
(4.60% vs. prior year)

38 - Clerk Treasurer Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

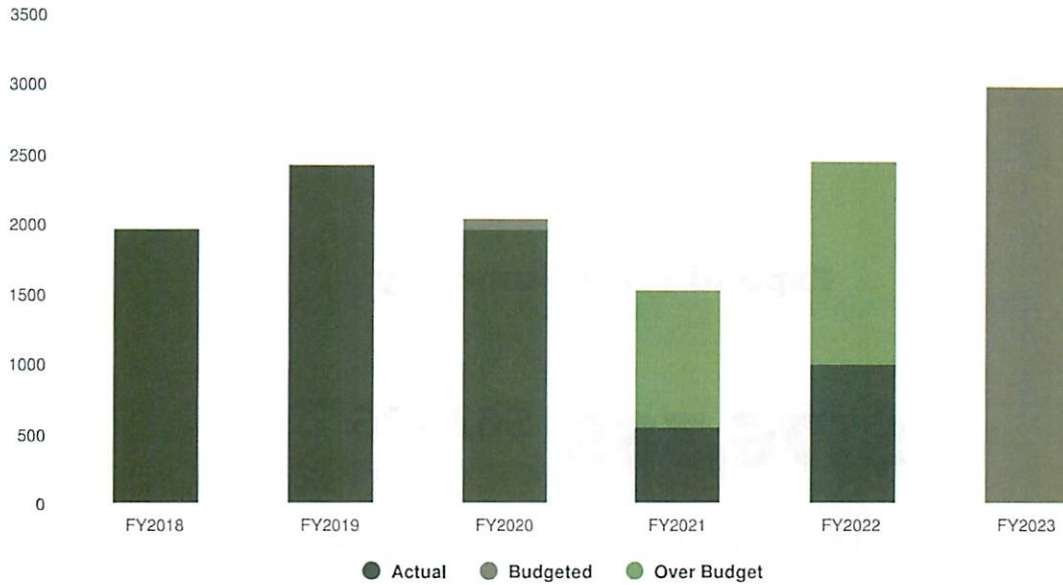
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-38.5100-101	\$134,500.00	\$103,537.22	\$137,000.00	\$33,462.78	32.3%
OMRF Retirement	01-5-38.5100-102	\$21,500.00	\$15,617.01	\$19,000.00	\$3,382.99	21.7%
Social Security	01-5-38.5100-107	\$10,500.00	\$7,442.07	\$11,000.00	\$3,557.93	47.8%
Insurance	01-5-38.5100-108	\$11,500.00	\$12,622.15	\$21,000.00	\$8,377.85	66.4%
Over Time	01-5-38.5100-110	\$100.00	\$4.69	\$250.00	\$245.31	5,230.5%
Life Insurance-Special	01-5-38.5100-115	\$270.72	\$205.41	\$300.00	\$94.59	46%
Allowances	01-5-38.5100-117	\$600.00	\$460.50	\$1,200.00	\$739.50	160.6%
W/C Insurance	01-5-38.5100-118	\$500.00	\$399.60	\$1,800.00	\$1,400.40	350.5%
Retiree Health Insurance	01-5-38.5100-200	\$1,874.59	\$925.74	\$0.00	-\$925.74	-100%
<b>Total Personnel:</b>		<b>\$181,345.31</b>	<b>\$141,214.39</b>	<b>\$191,550.00</b>	<b>\$50,335.61</b>	<b>35.6%</b>
<b>Material And Supplies</b>						
Office Supplies	01-5-38.5201-110	\$5,000.00	\$2,163.51	\$5,000.00	\$2,836.49	131.1%
<b>Total Material And Supplies:</b>		<b>\$5,000.00</b>	<b>\$2,163.51</b>	<b>\$5,000.00</b>	<b>\$2,836.49</b>	<b>131.1%</b>
<b>Other Services And Charges</b>						
Bank & Credit Card Fees	01-5-38-5301.000	\$15,000.00	\$9,240.15	\$15,000.00	\$5,759.85	62.3%
Contract Services	01-5-38.5301-120	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Membership Dues	01-5-38.5302-104	\$250.00	\$115.00	\$250.00	\$135.00	117.4%
Permits	01-5-38.5302-105	\$1,000.00	\$324.00	\$1,000.00	\$676.00	208.6%
Copy Machine Rental	01-5-38.5305-280	\$5,500.00	\$3,916.57	\$5,500.00	\$1,583.43	40.4%
Publication Notice	01-5-38.5306-216	\$10,000.00	\$4,898.19	\$10,000.00	\$5,101.81	104.2%
Training & Travel Expenses	01-5-38.5307-101	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	N/A
Clerk/Treasurer Bond	01-5-38.5309-503	\$550.00	\$531.00	\$550.00	\$19.00	3.6%
<b>Total Other Services And Charges:</b>		<b>\$35,300.00</b>	<b>\$19,024.91</b>	<b>\$35,300.00</b>	<b>\$16,275.09</b>	<b>85.5%</b>
<b>Total Expense Objects:</b>		<b>\$221,645.31</b>	<b>\$162,402.81</b>	<b>\$231,850.00</b>	<b>\$69,447.19</b>	<b>42.8%</b>



## Revenues Summary

\$3,000 \$2,000  
 (200.00% vs. prior year)

### 38 - Clerk Treasurer Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>City Clerk-Treasurer</b>						
Permits- Food Handlers	01-4-38-2501	\$1,000.00	\$1,150.00	\$1,500.00	\$350.00	30.4%
Permits- Reservoir	01-4-38-2502	\$0.00	\$2.50	\$0.00	-\$2.50	-100%
Misc Revenue CLERK	01-4-38-8400	\$0.00	\$1,284.00	\$1,500.00	\$216.00	16.8%
Cash Long	01-4-38-8401	\$0.00	\$25.19	\$0.00	-\$25.19	-100%
<b>Total City Clerk-Treasurer:</b>		<b>\$1,000.00</b>	<b>\$2,461.69</b>	<b>\$3,000.00</b>	<b>\$538.31</b>	<b>21.9%</b>
<b>Total Revenue:</b>		<b>\$1,000.00</b>	<b>\$2,461.69</b>	<b>\$3,000.00</b>	<b>\$538.31</b>	<b>21.9%</b>





# 01-43 Code Enforcement

**Dr. Terry Mosley**  
Planning Director and Assistant City Manager

The Code Enforcement Department enforces codes, ordinances and regulations prescribed by local, state and federal laws in an exemplary manner by which to promote public safety, health, welfare and the quality of life throughout the City of Altus.

### Core Services

To enhance and promote the quality of life in the City of Altus by utilizing state statutes and local ordinances to abate nuisances and secure vacant buildings.

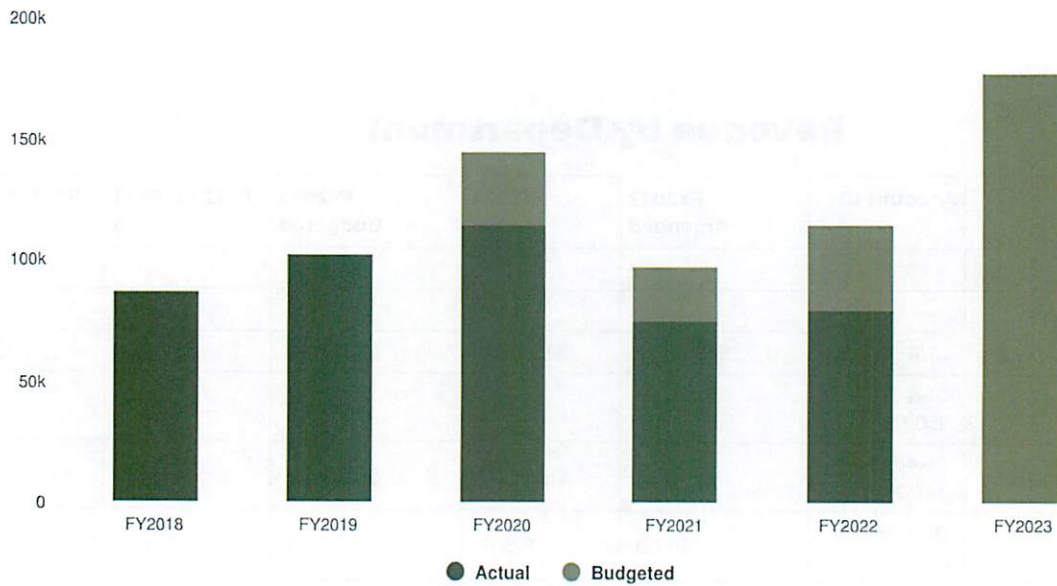
### Performance Measurements

1. Enforce laws consistently, equally and fairly, without favor or prejudice
2. Conduct ourselves in a manner that inspires trust and confidence
3. Keep the City of Altus safe and aesthetically pleasing

## Expenditures Summary

**\$176,385** **\$62,726**  
(55.19% vs. prior year)

**43 - Code Enforcement Proposed and Historical Budget vs. Actual**





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	01-5-43.5100-101	\$62,500.00	\$42,835.10	\$91,000.00	\$48,164.90	112.4%
OMRF Retirement	01-5-43.5100-102	\$10,000.00	\$3,738.57	\$13,000.00	\$9,261.43	247.7%
Social Security	01-5-43.5100-107	\$5,000.00	\$3,886.17	\$7,000.00	\$3,113.83	80.1%
Insurance	01-5-43.5100-108	\$5,600.00	\$9,469.07	\$32,000.00	\$22,530.93	237.9%
Part-Time Salaries	01-5-43.5100-111	\$0.00	\$8,133.64	\$0.00	-\$8,133.64	-100%
Life Insurance-Special	01-5-43.5100-115	\$58.66	\$93.77	\$350.00	\$256.23	273.3%
W/C Insurance	01-5-43.5100-118	\$2,000.00	\$1,704.92	\$985.00	-\$719.92	-42.2%
COVID-19 Salaries	01-5-43.5100-998	\$0.00	\$732.67	\$0.00	-\$732.67	-100%
<b>Total Personnel:</b>		<b>\$85,158.66</b>	<b>\$70,593.91</b>	<b>\$144,335.00</b>	<b>\$73,741.09</b>	<b>104.5%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	01-5-43-5203.000	\$0.00	\$0.00	\$5,000.00	\$5,000.00	N/A
Office Supplies	01-5-43.5201-110	\$1,000.00	\$1,602.96	\$1,500.00	-\$102.96	-6.4%
Misc&Janitorial Supplies	01-5-43.5201-120	\$500.00	\$184.33	\$500.00	\$315.67	171.3%
Gasoline Fuel	01-5-43.5203-301	\$3,000.00	\$2,057.69	\$0.00	-\$2,057.69	-100%
Maint on Equipment & Vehicles	01-5-43.5205-103	\$3,000.00	\$254.82	\$3,000.00	\$2,745.18	1,077.3%
<b>Total Material And Supplies:</b>		<b>\$7,500.00</b>	<b>\$4,099.80</b>	<b>\$10,000.00</b>	<b>\$5,900.20</b>	<b>143.9%</b>
<b>Other Services And Charges</b>						
Contract Services	01-5-43.5301-120	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	N/A
Filing/Mailing & Public Fees	01-5-43.5301-126	\$500.00	\$0.00	\$1,500.00	\$1,500.00	N/A
Training & Travel Expenses	01-5-43.5307-101	\$1,500.00	\$1,480.64	\$2,000.00	\$519.36	35.1%
Communications	01-5-43.5308-300	\$3,500.00	\$2,429.67	\$2,950.00	\$520.33	21.4%
Auto/Property Ins Premium	01-5-43.5309-501	\$1,000.00	\$505.35	\$1,100.00	\$594.65	117.7%
<b>Total Other Services And Charges:</b>		<b>\$18,500.00</b>	<b>\$4,415.66</b>	<b>\$19,550.00</b>	<b>\$15,134.34</b>	<b>342.7%</b>
<b>Capital Outlay</b>						



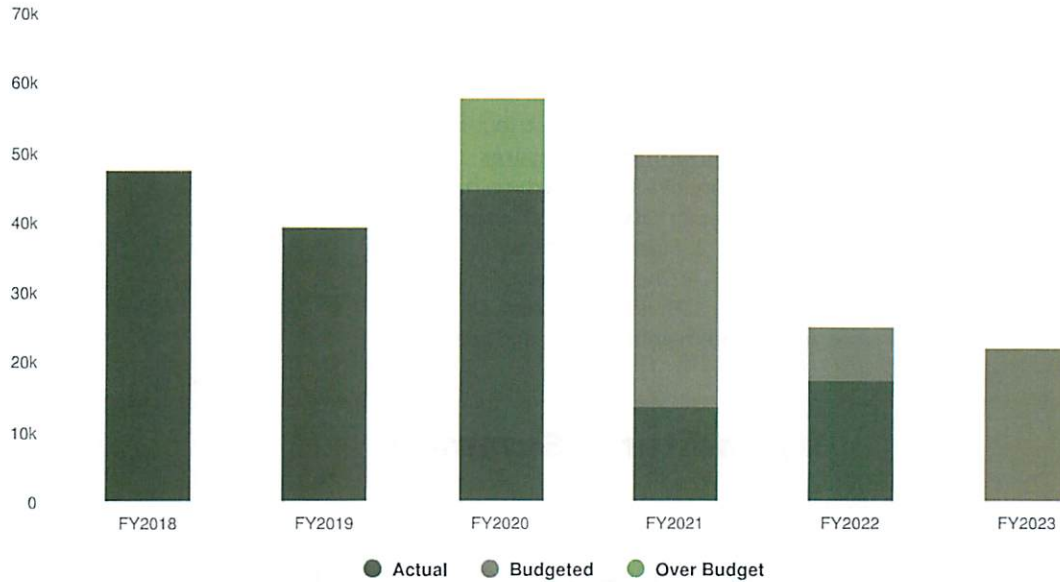
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Computer(s), Equipment & Software	01-5-43.5404-000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	N/A
<b>Total Capital Outlay:</b>		<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>N/A</b>
<b>Total Expense Objects:</b>		<b>\$113,658.66</b>	<b>\$79,109.37</b>	<b>\$176,385.00</b>	<b>\$97,275.63</b>	<b>123%</b>



## Revenues Summary

**\$22,000** **-\$3,000**  
 (-12.00% vs. prior year)

### 43 - Code Enforcement Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>Code Enforcement</b>						
Mowing & Clearing Fees	01-4-43-4220	\$15,000.00	\$14,248.66	\$17,500.00	\$3,251.34	22.8%
Administrative Fees	01-4-43-4221	\$10,000.00	\$3,150.00	\$4,500.00	\$1,350.00	42.9%
<b>Total Code Enforcement:</b>		<b>\$25,000.00</b>	<b>\$17,398.66</b>	<b>\$22,000.00</b>	<b>\$4,601.34</b>	<b>26.4%</b>
<b>Total Revenue:</b>		<b>\$25,000.00</b>	<b>\$17,398.66</b>	<b>\$22,000.00</b>	<b>\$4,601.34</b>	<b>26.4%</b>



# 53-16 Water & Sewer Line Const & Maint

Greg Mainus  
Supervisor

## Department Description

Water/Wastewater Maintenance Department is responsible for the repair, maintenance, and upkeep of the City of Altus owned water distribution and wastewater collection system. All employees are required to have, with the exception of the secretary, Oklahoma Department of Environmental Quality ("ODEQ") water and wastewater licenses and an Oklahoma Commercial Driver's License (CDL) with air brake and tanker inducement.

### Core Services

To provide our customers with the most reliable water distribution and wastewater collection system.

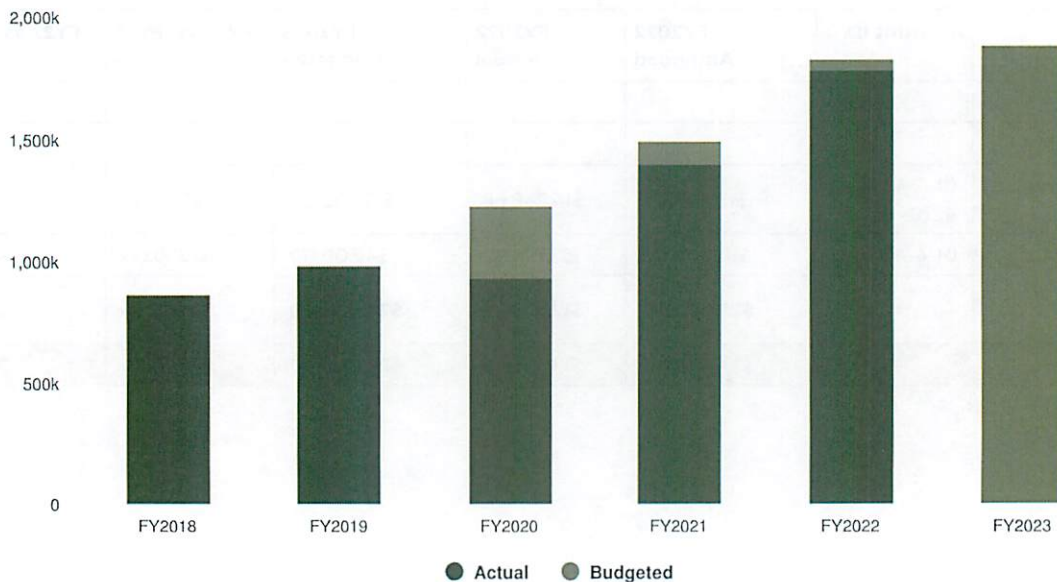
### Performance Measures

1. Repair water leaks on City of Altus owned main lines and service lines
2. Unstop and repair City of Altus owned sewer lines
3. Make water taps
4. Change meters
5. Build man-holes
6. Install and maintain water and sewer lines

## Expenditures Summary

**\$1,881,820** **\$54,887**  
(3.00% vs. prior year)

16 - Water & Sewer Department Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-16.5100-101	\$578,500.00	\$460,604.13	\$633,000.00	\$172,395.87	37.4%
OMRF Retirement	53-5-16.5100-102	\$85,000.00	\$61,018.84	\$87,000.00	\$25,981.16	42.6%
Social Security	53-5-16.5100-107	\$44,500.00	\$27,922.43	\$53,000.00	\$25,077.57	89.8%
Insurance	53-5-16.5100-108	\$110,500.00	\$106,282.30	\$189,000.00	\$82,717.70	77.8%
Over Time	53-5-16.5100-110	\$30,000.00	\$10,049.23	\$30,000.00	\$19,950.77	198.5%
Part-Time Salaries	53-5-16.5100-111	\$0.00	\$20,735.23	\$20,000.00	-\$735.23	-3.5%
Life Insurance-Special	53-5-16.5100-115	\$1,079.27	\$755.73	\$1,600.00	\$844.27	111.7%
W/C Insurance	53-5-16.5100-118	\$23,000.00	\$22,992.24	\$24,220.00	\$1,227.76	5.3%
COVID-19 Salaries	53-5-16.5100-998	\$0.00	\$656.88	\$0.00	-\$656.88	-100%
<b>Total Personnel:</b>		<b>\$872,579.27</b>	<b>\$711,017.01</b>	<b>\$1,037,820.00</b>	<b>\$326,802.99</b>	<b>46%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	53-5-16-5201.200	\$0.00	\$10,709.31	\$30,000.00	\$19,290.69	180.1%
Fuel (Gas/Diesel)	53-5-16-5203.000	\$0.00	\$0.00	\$40,000.00	\$40,000.00	N/A
Office Supplies	53-5-16.5201-110	\$1,000.00	\$434.40	\$1,000.00	\$565.60	130.2%
Misc&Janitorial Supplies	53-5-16.5201-120	\$30,000.00	\$13,134.38	\$5,000.00	-\$8,134.38	-61.9%
Meters	53-5-16.5201-130	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	N/A
Gasoline Fuel	53-5-16.5203-301	\$18,000.00	\$25,720.24	\$0.00	-\$25,720.24	-100%
Diesel Fuel	53-5-16.5203-302	\$10,000.00	\$14,378.18	\$0.00	-\$14,378.18	-100%
Maint on Equipment & Tools	53-5-16.5205-101	\$0.00	\$19,933.26	\$0.00	-\$19,933.26	-100%
Maint on Equipment & Vehicles	53-5-16.5205-103	\$20,000.00	\$8,584.96	\$20,000.00	\$11,415.04	133%
Maint on Buildings & Grounds	53-5-16.5205-201	\$2,000.00	\$1,525.00	\$2,000.00	\$475.00	31.1%
Line Maint	53-5-16.5205-209	\$201,854.00	\$74,049.16	\$200,000.00	\$125,950.84	170.1%
Gravel	53-5-16.5205-210	\$20,000.00	\$1,015.00	\$20,000.00	\$18,985.00	1,870.4%
Fire Hydrants	53-5-16.5205-211	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	N/A





Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total Material And Supplies:</b>		<b>\$377,854.00</b>	<b>\$169,483.89</b>	<b>\$393,000.00</b>	<b>\$223,516.11</b>	<b>131.9%</b>
<b>Other Services And Charges</b>						
Laundry / Uniform Service	53-5-16-5306.000	\$4,500.00	\$8,458.29	\$9,500.00	\$1,041.71	12.3%
Utilities/Natural Gas	53-5-16-5308.400	\$0.00	\$0.00	\$5,500.00	\$5,500.00	N/A
Equipment Rental	53-5-16-5320.000	\$0.00	\$9,996.24	\$0.00	-\$9,996.24	-100%
Contract Services	53-5-16.5301-120	\$168,000.00	\$487,345.25	\$300,000.00	-\$187,345.25	-38.4%
License & Certificate	53-5-16.5302-106	\$2,500.00	\$1,515.82	\$2,500.00	\$984.18	64.9%
Training & Travel Expenses	53-5-16.5307-101	\$1,500.00	\$2,526.88	\$5,000.00	\$2,473.12	97.9%
Communications	53-5-16.5308-300	\$7,000.00	\$2,686.50	\$3,500.00	\$813.50	30.3%
Utilities	53-5-16.5308-401	\$5,000.00	\$3,845.80	\$0.00	-\$3,845.80	-100%
Natural Gas	53-5-16.5308-402	\$3,000.00	\$2,788.94	\$0.00	-\$2,788.94	-100%
Auto/Property Ins Premium	53-5-16.5309-501	\$15,000.00	\$15,036.95	\$25,000.00	\$9,963.05	66.3%
<b>Total Other Services And Charges:</b>		<b>\$206,500.00</b>	<b>\$534,200.67</b>	<b>\$351,000.00</b>	<b>-\$183,200.67</b>	<b>-34.3%</b>
<b>Capital Outlay</b>						
Vehicles & Equipment	53-5-16.5403-215	\$370,000.00	\$362,097.00	\$100,000.00	-\$262,097.00	-72.4%
<b>Total Capital Outlay:</b>		<b>\$370,000.00</b>	<b>\$362,097.00</b>	<b>\$100,000.00</b>	<b>-\$262,097.00</b>	<b>-72.4%</b>
<b>Total Expense Objects:</b>		<b>\$1,826,933.27</b>	<b>\$1,776,798.57</b>	<b>\$1,881,820.00</b>	<b>\$105,021.43</b>	<b>5.9%</b>





# 53-17 AAFB Grounds Maintenance

Chad Osborne  
Street Commissioner

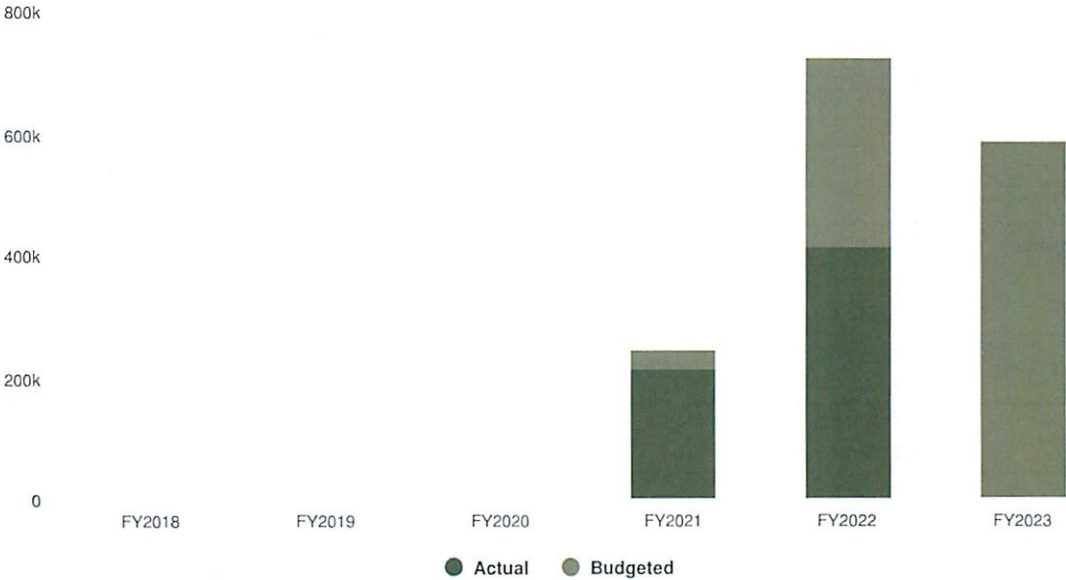
## Department Description

This department grounds maintenance services to Altus Air Force Base. During the off-season, the 5 full-time employees work for the street department clearing alleys.

## Expenditures Summary

**\$587,752** **-\$137,358**  
(-18.94% vs. prior year)

17 - AAFB Grounds Maintenance Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Part-Time Salaries	53-5-17-5100.111	\$205,500.00	\$56,220.30	\$55,000.00	-\$1,220.30	-2.2%
Salaries	53-5-17.5100-101	\$280,500.00	\$167,831.56	\$220,000.00	\$52,168.44	31.1%
OMRF Retirement	53-5-17.5100-102	\$43,000.00	\$20,387.42	\$31,000.00	\$10,612.58	52.1%
Social Security	53-5-17.5100-107	\$37,500.00	\$18,015.52	\$23,000.00	\$4,984.48	27.7%
Insurance	53-5-17.5100-108	\$2,554.47	\$40,099.31	\$60,000.00	\$19,900.69	49.6%
Over Time	53-5-17.5100-110	\$15,000.00	\$14,210.88	\$15,000.00	\$789.12	5.6%
Life Insurance-Special	53-5-17.5100-115	\$55.52	\$437.51	\$700.00	\$262.49	60%
W/C Insurance	53-5-17.5100-118	\$8,000.00	\$0.00	\$9,120.00	\$9,120.00	N/A
COVID-19 Salaries	53-5-17.5100-998	\$0.00	\$1,968.26	\$0.00	-\$1,968.26	-100%
<b>Total Personnel:</b>		<b>\$592,109.99</b>	<b>\$319,170.76</b>	<b>\$413,820.00</b>	<b>\$94,649.24</b>	<b>29.7%</b>
<b>Material And Supplies</b>						
Misc Supplies	53-5-17-5201.120	\$5,000.00	\$2,754.07	\$5,000.00	\$2,245.93	81.5%
Equipment SM & Tools	53-5-17-5201.200	\$5,000.00	\$11,563.63	\$5,000.00	-\$6,563.63	-56.8%
Uniform Purchase	53-5-17-5201.202	\$0.00	\$145.00	\$1,000.00	\$855.00	589.7%
Chemicals	53-5-17-5202.210	\$25,000.00	\$2,934.25	\$25,000.00	\$22,065.75	752%
Fuel (Gas/Diesel)	53-5-17-5203.000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	N/A
Gasoline Fuel	53-5-17-5203.301	\$40,000.00	\$0.00	\$0.00	\$0.00	0%
Diesel Fuel	53-5-17-5203.302	\$0.00	\$9,859.81	\$0.00	-\$9,859.81	-100%
<b>Total Material And Supplies:</b>		<b>\$75,000.00</b>	<b>\$27,256.76</b>	<b>\$86,000.00</b>	<b>\$58,743.24</b>	<b>215.5%</b>
<b>Other Services And Charges</b>						
Contract Services	53-5-17-5301.120	\$0.00	\$22,678.77	\$10,000.00	-\$12,678.77	-55.9%
Laundry Service	53-5-17-5306.000	\$5,000.00	\$0.00	\$0.00	\$0.00	0%
Equipment Rental	53-5-17-5320.000	\$0.00	\$2,355.96	\$20,000.00	\$17,644.04	748.9%
Auto/Propery Ins Premium	53-5-17.5309-501	\$3,000.00	\$2,418.54	\$1,500.00	-\$918.54	-38%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Total Other Services And Charges:</b>		\$8,000.00	\$27,453.27	\$31,500.00	\$4,046.73	14.7%
<b>Capital Outlay</b>						
Lease Purchase of Equipment	53-5-17-5431.000	\$0.00	\$41,431.52	\$41,431.52	\$0.00	0%
Vehicles & Equipment	53-5-17.5403-215	\$50,000.00	-\$2,604.34	\$15,000.00	\$17,604.34	-676%
<b>Total Capital Outlay:</b>		\$50,000.00	\$38,827.18	\$56,431.52	\$17,604.34	45.3%
<b>Total Expense Objects:</b>		\$725,109.99	\$412,707.97	\$587,751.52	\$175,043.55	42.4%

# 53-18 AAFB Sanitation

Terry Mullens  
Superintendent

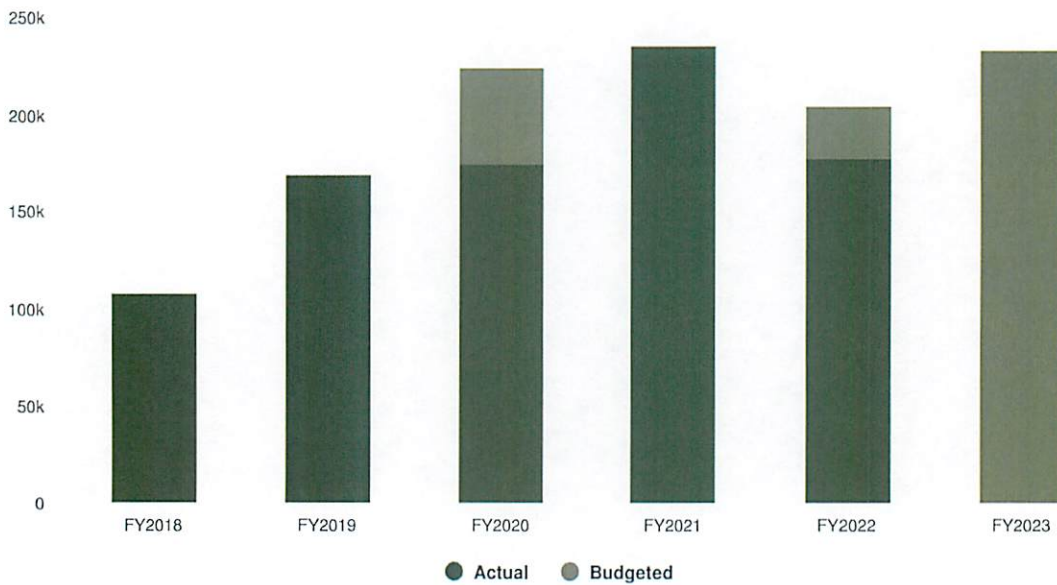
## Department Description

This department provides trash collection and recycling services to Altus Air Force Base.

## Expenditures Summary

**\$232,760** **\$28,089**  
(13.72% vs. prior year)

18 - AAFB Sanitation Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-18.5100-101	\$99,200.00	\$86,434.60	\$103,000.00	\$16,565.40	19.2%
OMRF Retirement	53-5-18.5100-102	\$15,100.00	\$11,849.67	\$15,000.00	\$3,150.33	26.6%
Social Security	53-5-18.5100-107	\$7,600.00	\$5,959.56	\$8,000.00	\$2,040.44	34.2%
Insurance	53-5-18.5100-108	\$21,000.00	\$16,880.13	\$24,000.00	\$7,119.87	42.2%
Over Time	53-5-18.5100-110	\$0.00	\$0.00	\$500.00	\$500.00	N/A
Life Insurance-Special	53-5-18.5100-115	\$270.72	\$205.41	\$300.00	\$94.59	46%
W/C Insurance	53-5-18.5100-118	\$8,000.00	\$7,628.80	\$8,010.00	\$381.20	5%
COVID-19 Salaries	53-5-18.5100-998	\$0.00	\$522.86	\$0.00	-\$522.86	-100%
<b>Total Personnel:</b>		<b>\$151,170.72</b>	<b>\$129,481.03</b>	<b>\$158,810.00</b>	<b>\$29,328.97</b>	<b>22.7%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	53-5-18-5203.000	\$0.00	\$0.00	\$12,000.00	\$12,000.00	N/A
Office Supplies	53-5-18.5201-110	\$250.00	\$18.99	\$250.00	\$231.01	1,216.5%
Misc&Janitorial Supplies	53-5-18.5201-120	\$750.00	\$8,713.74	\$1,200.00	-\$7,513.74	-86.2%
Equipment SM & Tools	53-5-18.5201-200	\$500.00	-\$0.03	\$1,500.00	\$1,500.03	-5,000,100%
Diesel Fuel	53-5-18.5203-302	\$7,000.00	\$10,452.74	\$0.00	-\$10,452.74	-100%
Maint on Equipment & Vehicles	53-5-18.5205-103	\$6,000.00	\$7,097.12	\$12,000.00	\$4,902.88	69.1%
Maint on Trash Containers	53-5-18.5205-104	\$5,000.00	\$4,827.71	\$5,000.00	\$172.29	3.6%
<b>Total Material And Supplies:</b>		<b>\$19,500.00</b>	<b>\$31,110.27</b>	<b>\$31,950.00</b>	<b>\$839.73</b>	<b>2.7%</b>
<b>Other Services And Charges</b>						
Laundry Service	53-5-18-5306.000	\$2,000.00	\$1,489.52	\$3,000.00	\$1,510.48	101.4%
Contract Services	53-5-18.5301-120	\$25,000.00	\$15,000.00	\$30,000.00	\$15,000.00	100%
Communications	53-5-18.5308-300	\$500.00	\$360.09	\$500.00	\$139.91	38.9%
Auto/Property Ins Premium	53-5-18.5309-501	\$3,000.00	\$0.00	\$4,000.00	\$4,000.00	N/A
<b>Total Other Services And Charges:</b>		<b>\$30,500.00</b>	<b>\$16,849.61</b>	<b>\$37,500.00</b>	<b>\$20,650.39</b>	<b>122.6%</b>



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Capital Outlay</b>						
Equipment LG	53-5-18-5403.000	\$2,000.00	\$540.54	\$0.00	-\$540.54	-100%
Refuse Containers	53-5-18.5402-095	\$1,500.00	\$0.00	\$2,500.00	\$2,500.00	N/A
Vehicles & Equipment	53-5-18.5403-215	\$0.00	\$0.00	\$2,000.00	\$2,000.00	N/A
<b>Total Capital Outlay:</b>		<b>\$3,500.00</b>	<b>\$540.54</b>	<b>\$4,500.00</b>	<b>\$3,959.46</b>	<b>732.5%</b>
<b>Total Expense Objects:</b>		<b>\$204,670.72</b>	<b>\$177,981.45</b>	<b>\$232,760.00</b>	<b>\$54,778.55</b>	<b>30.8%</b>





# 53-19 Sanitation

Terry Mullens  
Superintendent

## Department Description

The sanitation department provides trash collection for City of Altus customers and maintains dumpsters.

### Core Services

To safely and efficiently collect and transport trash and garbage from the City of Altus customers to the landfill, to maintain equipment assigned to the department and provide excellent customer service.

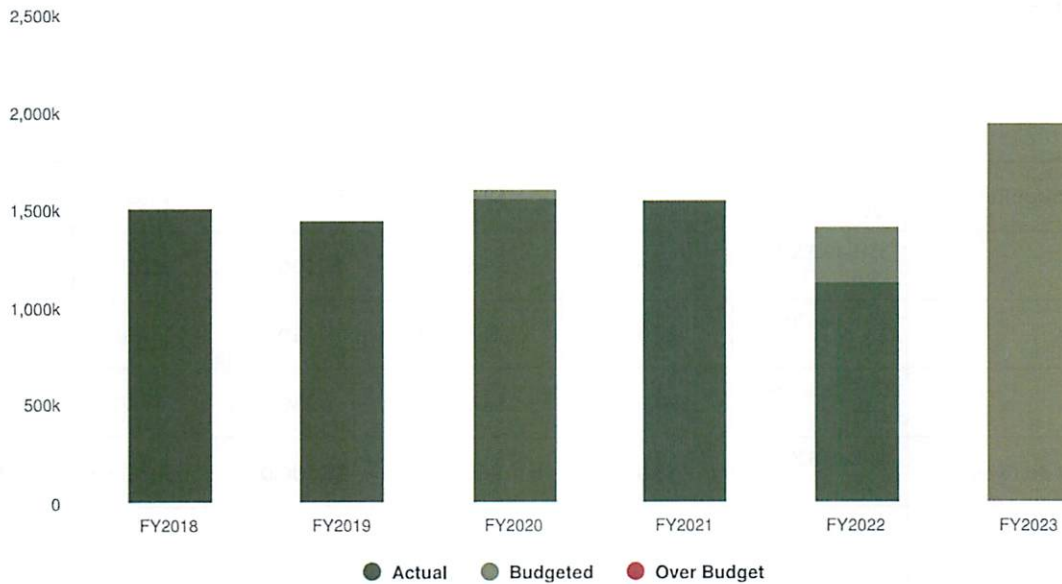
### Performance Measures

1. Provide a safe work environment
2. Provide excellent customer service
3. Continue to evaluate and improve collection services
4. Continue to provide equipment and training necessary to do the best possible job

## Expenditures Summary

**\$1,944,780** **\$533,449**  
(37.80% vs. prior year)

19 - Sanitation Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-19.5100-101	\$287,500.00	\$277,208.29	\$420,000.00	\$142,791.71	51.5%
OMRF Retirement	53-5-19.5100-102	\$44,000.00	\$32,307.75	\$58,000.00	\$25,692.25	79.5%
Social Security	53-5-19.5100-107	\$22,000.00	\$18,638.27	\$33,000.00	\$14,361.73	77.1%
Insurance	53-5-19.5100-108	\$67,000.00	\$66,652.60	\$130,000.00	\$63,347.40	95%
Over Time	53-5-19.5100-110	\$1,000.00	\$567.29	\$1,200.00	\$632.71	111.5%
Life Insurance-Special	53-5-19.5100-115	\$751.09	\$606.04	\$1,000.00	\$393.96	65%
W/C Insurance	53-5-19.5100-118	\$39,000.00	\$38,679.92	\$25,480.00	-\$13,199.92	-34.1%
Retiree Health Insurance	53-5-19.5100-200	\$5,279.59	\$5,210.10	\$6,500.00	\$1,289.90	24.8%
COVID-19 Salaries	53-5-19.5100-998	\$0.00	\$4,217.94	\$0.00	-\$4,217.94	-100%
<b>Total Personnel:</b>		<b>\$466,530.68</b>	<b>\$444,088.20</b>	<b>\$675,180.00</b>	<b>\$231,091.80</b>	<b>52%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	53-5-19-5203.000	\$0.00	\$0.00	\$137,000.00	\$137,000.00	N/A
Office Supplies	53-5-19.5201-110	\$1,500.00	\$136.26	\$1,500.00	\$1,363.74	1,000.8%
Misc&Janitorial Supplies	53-5-19.5201-120	\$3,500.00	\$2,303.29	\$4,000.00	\$1,696.71	73.7%
Pollycarts	53-5-19.5201-130	\$1,800.00	\$0.00	\$2,500.00	\$2,500.00	N/A
Gasoline Fuel	53-5-19.5203-301	\$6,000.00	\$5,591.53	\$0.00	-\$5,591.53	-100%
Diesel Fuel	53-5-19.5203-302	\$70,000.00	\$47,172.11	\$0.00	-\$47,172.11	-100%
Oils/Lubricants/Additives	53-5-19.5203-304	\$5,000.00	\$6,734.11	\$8,000.00	\$1,265.89	18.8%
Maint on Equipment & Tools	53-5-19.5205-101	\$12,000.00	\$3,857.48	\$15,000.00	\$11,142.52	288.9%
Maint on Equipment & Vehicles	53-5-19.5205-103	\$40,000.00	\$65,130.98	\$65,000.00	-\$130.98	-0.2%
Maint on Trash Containers	53-5-19.5205-104	\$50,000.00	\$36,169.13	\$50,000.00	\$13,830.87	38.2%
Maint on Buildings & Grounds	53-5-19.5205-201	\$13,000.00	\$5,845.62	\$15,000.00	\$9,154.38	156.6%
<b>Total Material And Supplies:</b>		<b>\$202,800.00</b>	<b>\$172,940.51</b>	<b>\$298,000.00</b>	<b>\$125,059.49</b>	<b>72.3%</b>
<b>Other Services And Charges</b>						



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Laundry Service	53-5-19-5306.000	\$6,000.00	\$5,760.80	\$7,500.00	\$1,739.20	30.2%
Utilities / Natural Gas	53-5-19-5308.400	\$0.00	\$0.00	\$16,000.00	\$16,000.00	N/A
Contract Services	53-5-19.5301-120	\$220,000.00	\$164,790.00	\$275,000.00	\$110,210.00	66.9%
Landfill Tipping Fee	53-5-19.5301-130	\$475,000.00	\$324,702.82	\$475,000.00	\$150,297.18	46.3%
Training & Travel Expenses	53-5-19.5307-101	\$2,000.00	\$479.15	\$2,500.00	\$2,020.85	421.8%
Communications	53-5-19.5308-300	\$1,000.00	\$0.00	\$3,000.00	\$3,000.00	N/A
Utilities	53-5-19.5308-401	\$21,500.00	\$11,494.74	\$0.00	-\$11,494.74	-100%
Auto/Property Ins Premium	53-5-19.5309-501	\$16,500.00	\$10,695.01	\$22,600.00	\$11,904.99	111.3%
<b>Total Other Services And Charges:</b>		<b>\$742,000.00</b>	<b>\$517,922.52</b>	<b>\$801,600.00</b>	<b>\$283,677.48</b>	<b>54.8%</b>
<b>Capital Outlay</b>						
Computer(s), Equipment & Software	53-5-19-5404.000	\$0.00	\$0.00	\$20,000.00	\$20,000.00	N/A
Vehicles & Equipment	53-5-19.5403-215	\$0.00	\$0.00	\$150,000.00	\$150,000.00	N/A
<b>Total Capital Outlay:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$170,000.00</b>	<b>\$170,000.00</b>	<b>N/A</b>
<b>Total Expense Objects:</b>		<b>\$1,411,330.68</b>	<b>\$1,134,951.23</b>	<b>\$1,944,780.00</b>	<b>\$809,828.77</b>	<b>71.4%</b>

# 53-21 Water Treatment Plant

Kyle Hutchinson  
Superintendent

## Department Description

The Water Treatment Plant provides operations and maintenance to provide Altus with 12 million gallons of water per day at a conventional water treatment plant, one reverse osmosis plant, seven wells, and three elevated storage towers.

### Core Services

Continue to provide a safe, adequate water supply to City of Altus customers, Altus Air Force Base, five bulk purchase systems, and local industry.

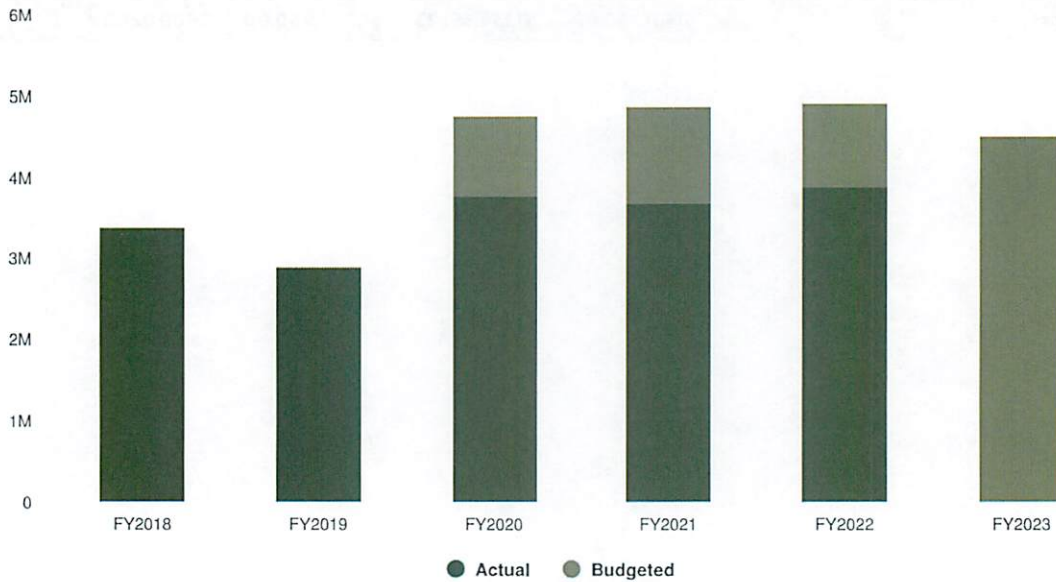
### Performance Measures

1. Provide safe, palatable, colorless water with adequate pressure
2. Continue to achieve compliance with disinfection/disinfection byproducts rule
3. Replace pumps and motors in Pump Station #1
4. Install new membrane elements in the Reverse Osmosis plant

## Expenditures Summary

**\$4,508,120** ~~-\$401,514~~  
(-8.18% vs. prior year)

21 - Water Treatment Plant Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-21.5100-101	\$377,000.00	\$296,455.57	\$432,000.00	\$135,544.43	45.7%
OMRF Retirement	53-5-21.5100-102	\$57,500.00	\$43,550.42	\$60,000.00	\$16,449.58	37.8%
Social Security	53-5-21.5100-107	\$29,000.00	\$22,398.07	\$35,000.00	\$12,601.93	56.3%
Insurance	53-5-21.5100-108	\$83,500.00	\$61,736.69	\$92,000.00	\$30,263.31	49%
Over Time	53-5-21.5100-110	\$10,000.00	\$2,873.25	\$18,000.00	\$15,126.75	526.5%
Life Insurance-Special	53-5-21.5100-115	\$830.21	\$634.64	\$900.00	\$265.36	41.8%
W/C Insurance	53-5-21.5100-118	\$29,000.00	\$28,448.52	\$19,820.00	-\$8,628.52	-30.3%
Retiree Health Insurance	53-5-21.5100-200	\$0.00	\$5,931.16	\$6,500.00	\$568.84	9.6%
COVID-19 Salaries	53-5-21.5100-998	\$0.00	\$5,691.95	\$0.00	-\$5,691.95	-100%
<b>Total Personnel:</b>		<b>\$586,830.21</b>	<b>\$467,720.27</b>	<b>\$664,220.00</b>	<b>\$196,499.73</b>	<b>42%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	53-5-21-5201.200	\$0.00	\$17,972.04	\$0.00	-\$17,972.04	-100%
Fuel (Gas/Diesel)	53-5-21-5203.000	\$0.00	\$0.00	\$5,700.00	\$5,700.00	N/A
Misc&Janitorial Supplies	53-5-21.5201-120	\$12,000.00	\$6,737.66	\$9,200.00	\$2,462.34	36.5%
Chemicals	53-5-21.5202-210	\$659,804.76	\$839,353.82	\$800,000.00	-\$39,353.82	-4.7%
Lab Supplies	53-5-21.5202-211	\$15,000.00	\$12,524.57	\$15,000.00	\$2,475.43	19.8%
Gasoline Fuel	53-5-21.5203-301	\$2,200.00	\$3,681.68	\$0.00	-\$3,681.68	-100%
Diesel Fuel	53-5-21.5203-302	\$3,500.00	\$1,049.90	\$0.00	-\$1,049.90	-100%
Water Purchases/Round Timber	53-5-21.5204-606	\$140,000.00	\$100,000.00	\$132,000.00	\$32,000.00	32%
Maint on Equipment & Tools	53-5-21.5205-101	\$110,000.00	\$99,546.48	\$130,000.00	\$30,453.52	30.6%
Maint on Equipment & Vehicles	53-5-21.5205-103	\$7,500.00	\$869.99	\$5,000.00	\$4,130.01	474.7%
Maint on Buildings & Grounds	53-5-21.5205-201	\$25,000.00	\$37,839.80	\$25,000.00	-\$12,839.80	-33.9%
Maint on Storage Tanks	53-5-21.5205-303	\$35,000.00	\$10,706.50	\$35,000.00	\$24,293.50	226.9%
<b>Total Material And Supplies:</b>		<b>\$1,010,004.76</b>	<b>\$1,130,282.44</b>	<b>\$1,156,900.00</b>	<b>\$26,617.56</b>	<b>2.4%</b>





Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Other Services And Charges</b>						
Laundry Service	53-5-21-5306.000	\$7,500.00	\$4,313.62	\$4,800.00	\$486.38	11.3%
Utilities / Natural Gas	53-5-21-5308.400	\$0.00	\$0.00	\$449,000.00	\$449,000.00	N/A
Equipment Rental	53-5-21-5320.000	\$0.00	\$5,411.74	\$0.00	-\$5,411.74	-100%
Contract Services	53-5-21.5301-120	\$35,200.00	\$21,506.85	\$25,000.00	\$3,493.15	16.2%
Mt Park Dist/O&M Costs	53-5-21.5301-126	\$340,000.00	\$360,173.00	\$365,000.00	\$4,827.00	1.3%
License & Certificate	53-5-21.5302-106	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	N/A
Lugert-Altus Assessment	53-5-21.5303-100	\$9,000.00	\$11,405.40	\$12,000.00	\$594.60	5.2%
Training & Travel Expenses	53-5-21.5307-101	\$5,000.00	\$9,118.29	\$10,000.00	\$881.71	9.7%
Utilities	53-5-21.5308-401	\$500,000.00	\$380,235.63	\$0.00	-\$380,235.63	-100%
Natural Gas	53-5-21.5308-402	\$4,000.00	\$3,611.09	\$0.00	-\$3,611.09	-100%
Annual Water Permit	53-5-21.5308-409	\$8,000.00	\$7,782.89	\$8,000.00	\$217.11	2.8%
O&M for Altus Lugert	53-5-21.5309-100	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	N/A
Testing	53-5-21.5309-101	\$35,000.00	\$18,570.00	\$30,000.00	\$11,430.00	61.6%
Auto/Property Ins Premium	53-5-21.5309-501	\$21,000.00	\$20,728.69	\$24,000.00	\$3,271.31	15.8%
<b>Total Other Services And Charges:</b>		<b>\$990,900.00</b>	<b>\$842,857.20</b>	<b>\$954,000.00</b>	<b>\$111,142.80</b>	<b>13.2%</b>
<b>Capital Outlay</b>						
Equipment LG	53-5-21.5403-000	\$20,244.17	\$24,406.53	\$30,000.00	\$5,593.47	22.9%
Vehicles & Equipment	53-5-21.5403-215	\$60,000.00	\$33,524.00	\$60,000.00	\$26,476.00	79%
DWSRF - 12" Looping Water	53-5-21.9404-000	\$1,200,000.00	\$508,760.18	\$600,000.00	\$91,239.82	17.9%
<b>Total Capital Outlay:</b>		<b>\$1,280,244.17</b>	<b>\$566,690.71</b>	<b>\$690,000.00</b>	<b>\$123,309.29</b>	<b>21.8%</b>
<b>Debt Services</b>						
DWSRF- Debt Service	53-5-21.5500-100	\$130,955.00	\$128,887.89	\$131,000.00	\$2,112.11	1.6%
Mtn Park Payment	53-5-21.5501-605	\$910,700.00	\$759,062.12	\$912,000.00	\$152,937.88	20.1%
<b>Total Debt Services:</b>		<b>\$1,041,655.00</b>	<b>\$887,950.01</b>	<b>\$1,043,000.00</b>	<b>\$155,049.99</b>	<b>17.5%</b>
<b>Total Expense Objects:</b>		<b>\$4,909,634.14</b>	<b>\$3,895,500.63</b>	<b>\$4,508,120.00</b>	<b>\$612,619.37</b>	<b>15.7%</b>





# 53-22 Electric Department

Mike Villareal  
Superintendent

## Department Description

The electric department is responsible for all distribution and electrical maintenance and installations, including traffic signals, communications, and substations.

### Core Services

Provide reliable electricity to customers, and problem free distribution lines

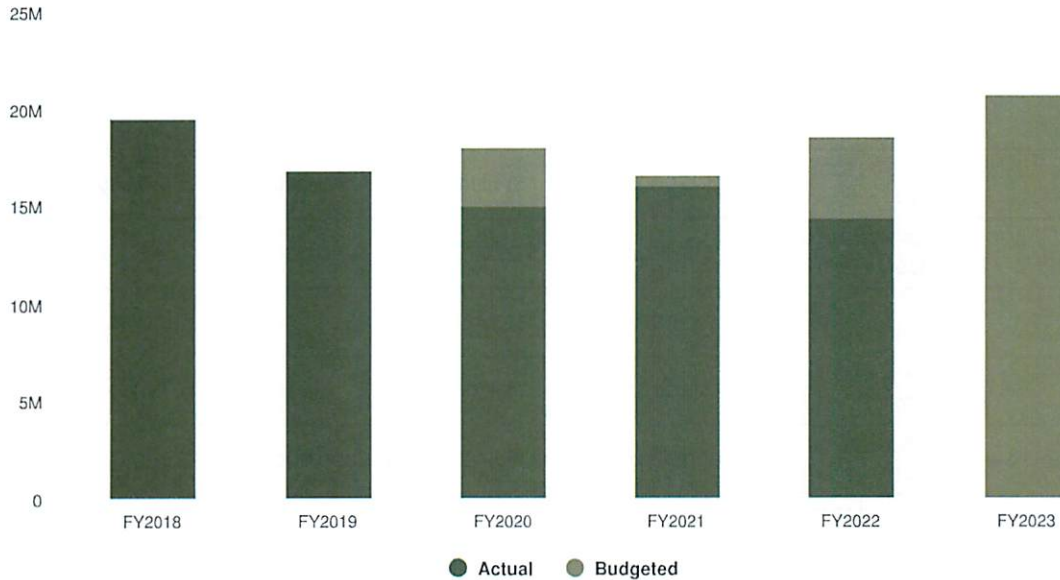
### Performance Measures

1. Maintain the lowest outages in the state
2. Maintain the distribution plant problem-free and operating at maximum efficiency
3. Provide professional, fast, and dependable customer service

## Expenditures Summary

**\$20,757,310** **\$2,185,324**  
(11.77% vs. prior year)

### 22 - Electric Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-22.5100-101	\$1,041,500.00	\$768,531.03	\$1,049,000.00	\$280,468.97	36.5%
OMRF Retirement	53-5-22.5100-102	\$158,500.00	\$108,156.63	\$144,000.00	\$35,843.37	33.1%
Social Security	53-5-22.5100-107	\$80,000.00	\$59,665.76	\$84,000.00	\$24,334.24	40.8%
Insurance	53-5-22.5100-108	\$161,500.00	\$135,181.82	\$235,000.00	\$99,818.18	73.8%
Over Time	53-5-22.5100-110	\$30,000.00	\$19,421.04	\$20,000.00	\$578.96	3%
Part-Time Salaries	53-5-22.5100-111	\$26,000.00	\$21,838.02	\$26,000.00	\$4,161.98	19.1%
Life Insurance-Special	53-5-22.5100-115	\$1,536.86	\$1,247.50	\$2,000.00	\$752.50	60.3%
W/C Insurance	53-5-22.5100-118	\$24,000.00	\$23,642.96	\$20,410.00	-\$3,232.96	-13.7%
COVID-19 Salaries	53-5-22.5100-998	\$0.00	\$7,506.94	\$0.00	-\$7,506.94	-100%
<b>Total Personnel:</b>		<b>\$1,523,036.86</b>	<b>\$1,145,191.70</b>	<b>\$1,580,410.00</b>	<b>\$435,218.30</b>	<b>38%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	53-5-22-5203.000	\$0.00	\$0.00	\$50,000.00	\$50,000.00	N/A
Office Supplies	53-5-22.5201-110	\$2,500.00	\$1,128.27	\$2,500.00	\$1,371.73	121.6%
Supplies	53-5-22.5201-120	\$25,000.00	\$14,314.80	\$25,000.00	\$10,685.20	74.6%
Poleline Supplies	53-5-22.5203-130	\$151,350.00	\$122,073.87	\$200,000.00	\$77,926.13	63.8%
Gasoline Fuel	53-5-22.5203-301	\$20,000.00	\$23,481.79	\$0.00	-\$23,481.79	-100%
Diesel Fuel	53-5-22.5203-302	\$15,000.00	\$11,753.19	\$0.00	-\$11,753.19	-100%
Electric Power Purchases	53-5-22.5204-608	\$14,000,000.00	\$12,199,480.17	\$16,000,000.00	\$3,800,519.83	31.2%
Maint on Equipment & Tools	53-5-22.5205-101	\$0.00	\$3,603.74	\$0.00	-\$3,603.74	-100%
Vehicle Maint Supplies	53-5-22.5205-103	\$25,000.00	\$15,294.38	\$25,000.00	\$9,705.62	63.5%
Maint on Buildings & Grounds	53-5-22.5205-201	\$5,000.00	\$315.00	\$10,000.00	\$9,685.00	3,074.6%
Maint on Radios, Etc.	53-5-22.5205-280	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	N/A
<b>Total Material And Supplies:</b>		<b>\$14,248,850.00</b>	<b>\$12,391,445.21</b>	<b>\$16,317,500.00</b>	<b>\$3,926,054.79</b>	<b>31.7%</b>



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Other Services And Charges</b>						
Laundry Service	53-5-22-5306.000	\$18,000.00	\$14,153.96	\$18,000.00	\$3,846.04	27.2%
Utilities / Natural Gas	53-5-22-5308.400	\$0.00	\$0.00	\$13,000.00	\$13,000.00	N/A
Tree Trimming	53-5-22-5312.000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	N/A
Contract Services	53-5-22.5301-120	\$250,000.00	\$18,055.25	\$75,000.00	\$56,944.75	315.4%
MESO Dues	53-5-22.5302-131	\$10,000.00	\$7,772.00	\$15,000.00	\$7,228.00	93%
Copy Machine Rental	53-5-22.5305-280	\$1,500.00	\$1,628.42	\$2,500.00	\$871.58	53.5%
Equipment Testing	53-5-22.5305-281	\$10,000.00	\$4,976.60	\$15,000.00	\$10,023.40	201.4%
Buildings & Grounds	53-5-22.5305-282	\$10,000.00	\$2,156.56	\$10,000.00	\$7,843.44	363.7%
Substation Maint	53-5-22.5305-283	\$66,500.00	\$18,393.19	\$50,000.00	\$31,606.81	171.8%
Training & Travel Expenses	53-5-22.5307-101	\$15,000.00	\$8,466.25	\$15,000.00	\$6,533.75	77.2%
MESO Training Fees	53-5-22.5307-107	\$15,000.00	\$7,769.00	\$15,000.00	\$7,231.00	93.1%
Communications	53-5-22.5308-300	\$6,000.00	\$2,418.58	\$2,900.00	\$481.42	19.9%
Utilities	53-5-22.5308-401	\$15,000.00	\$8,182.24	\$0.00	-\$8,182.24	-100%
Natural Gas	53-5-22.5308-402	\$4,000.00	\$3,272.15	\$0.00	-\$3,272.15	-100%
Auto/Property Ins Premium	53-5-22.5309-501	\$22,000.00	\$16,622.55	\$28,000.00	\$11,377.45	68.4%
<b>Total Other Services And Charges:</b>		<b>\$448,000.00</b>	<b>\$113,866.75</b>	<b>\$264,400.00</b>	<b>\$150,533.25</b>	<b>132.2%</b>
<b>Capital Outlay</b>						
Vehicles & Equipment	53-5-22.5403-215	\$0.00	\$0.00	\$60,000.00	\$60,000.00	N/A
New Housing Development	53-5-22.5403-216	\$250,000.00	\$123,641.92	\$250,000.00	\$126,358.08	102.2%
Meters & Equipment	53-5-22.5404-108	\$101,492.07	\$24,028.65	\$50,000.00	\$25,971.35	108.1%
Transformers	53-5-22.5404-121	\$150,000.00	\$49,125.12	\$200,000.00	\$150,874.88	307.1%
Utility Poles	53-5-22.5404-122	\$75,000.00	\$33,297.00	\$75,000.00	\$41,703.00	125.2%
Wire/Cable Conductors	53-5-22.5404-123	\$100,000.00	\$92,564.10	\$200,000.00	\$107,435.90	116.1%
Light Fixtures & Lamps	53-5-22.5404-124	\$80,000.00	\$90,543.91	\$120,000.00	\$29,456.09	32.5%
Capacitors & Controls	53-5-22.5404-125	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	N/A



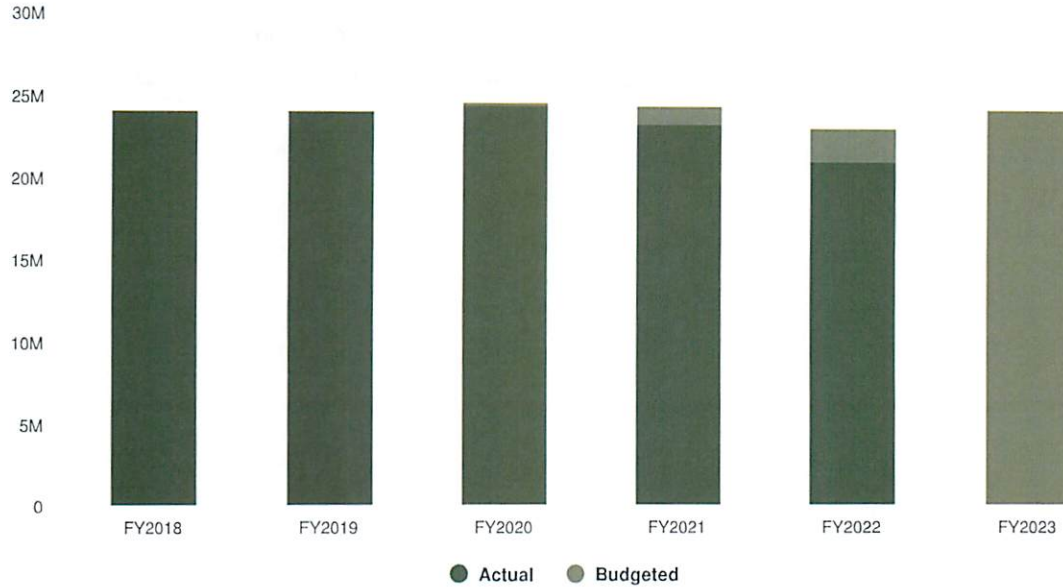
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Traffic Signals&Upgrades	53-5-22.5404-201	\$245,607.00	\$231,871.43	\$250,000.00	\$18,128.57	7.8%
Equipment Heavy	53-5-22.5410-500	\$140,000.00	\$41,442.31	\$140,000.00	\$98,557.69	237.8%
Tools, Equip & Safety Gear	53-5-22.5410-501	\$80,000.00	\$70,528.28	\$120,000.00	\$49,471.72	70.1%
Substation Upgrades	53-5-22.5490-000	\$1,100,000.00	\$15,007.90	\$1,100,000.00	\$1,084,992.10	7,229.5%
SCADA	53-5-22.5490-001	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	N/A
<b>Total Capital Outlay:</b>		<b>\$2,352,099.07</b>	<b>\$772,050.62</b>	<b>\$2,595,000.00</b>	<b>\$1,822,949.38</b>	<b>236.1%</b>
<b>Total Expense Objects:</b>		<b>\$18,571,985.93</b>	<b>\$14,422,554.28</b>	<b>\$20,757,310.00</b>	<b>\$6,334,755.72</b>	<b>43.9%</b>



## Revenues Summary

**\$24,350,000** **\$1,174,000**  
(5.07% vs. prior year)

### 22 - Electric Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>PW - Electric</b>						
Demand	53-4-22-4401	\$2,800,000.00	\$2,117,983.71	\$2,600,000.00	\$482,016.29	22.8%
Industrial Commercial Power	53-4-22-4402	\$2,000,000.00	\$2,694,384.71	\$3,000,000.00	\$305,615.29	11.3%
Large Commercial Power	53-4-22-4404	\$2,600,000.00	\$2,248,706.44	\$2,600,000.00	\$351,293.56	15.6%
Small Commercial Power	53-4-22-4405	\$2,650,000.00	\$2,423,203.13	\$2,750,000.00	\$326,796.87	13.5%
Residential Power	53-4-22-4406	\$12,200,000.00	\$10,858,006.58	\$12,500,000.00	\$1,641,993.42	15.1%
Yard Light Rental	53-4-22-4407	\$125,000.00	\$112,233.75	\$125,000.00	\$12,766.25	11.4%
City UT Facility Revenue	53-4-22-4999	\$750,000.00	\$700,931.65	\$750,000.00	\$49,068.35	7%
Pole Rental Attachment	53-4-22-8102	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	N/A
Misc Revenue Electric	53-4-22-8400	\$0.00	\$3,060.97	\$0.00	-\$3,060.97	-100%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Sale of Scrap Metal - ELECTRIC	53-4-22-8403	\$0.00	\$9,674.35	\$0.00	-\$9,674.35	-100%
W.I.S.E. REBATE	53-4-22-8902	\$6,000.00	\$3,522.15	\$5,000.00	\$1,477.85	42%
Sale of Meter Bases	53-4-22-8903	\$0.00	\$53.50	\$0.00	-\$53.50	-100%
CUPS	53-4-22-8904	\$25,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total PW - Electric:</b>		<b>\$23,176,000.00</b>	<b>\$21,171,760.94</b>	<b>\$24,350,000.00</b>	<b>\$3,178,239.06</b>	<b>15%</b>
<b>Total Revenue:</b>		<b>\$23,176,000.00</b>	<b>\$21,171,760.94</b>	<b>\$24,350,000.00</b>	<b>\$3,178,239.06</b>	<b>15%</b>





# 53-25 Enterprise Services

Altus Municipal Authority  
Governing Board

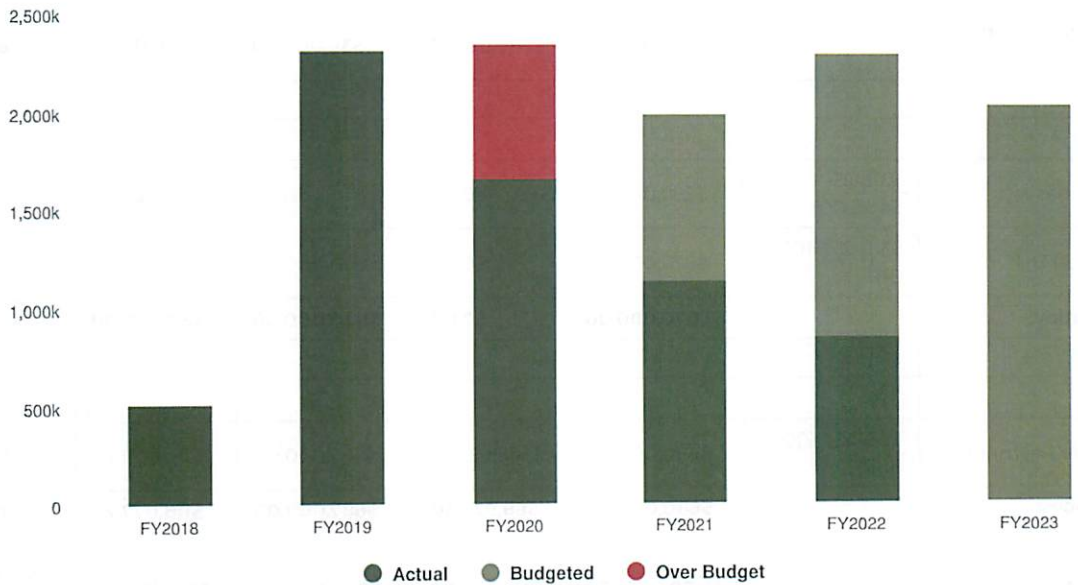
## Department Description

This department details the general, non-specific operating costs for the Administrative Support Service Departments of the Altus Municipal Authority.

### Expenditures Summary

**\$2,043,000** **-\$261,654**  
(-11.35% vs. prior year)

25 - Enterprise Services Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

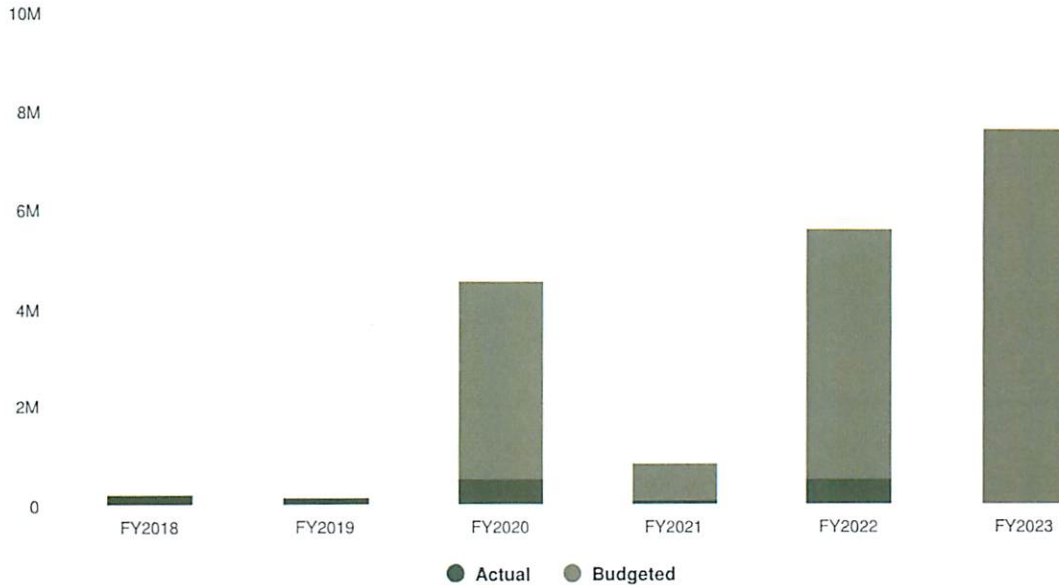
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Other Services And Charges</b>						
Economic Development	53-5-25.5301-107	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	0%
Contract Services	53-5-25.5301-120	\$159,653.75	\$98,441.98	\$150,000.00	\$51,558.02	52.4%
BOK Trustee Fee	53-5-25.5301-123	\$10,000.00	\$4,500.00	\$6,000.00	\$1,500.00	33.3%
Employee Engagement	53-5-25.5310-100	\$5,000.00	\$2,280.84	\$5,000.00	\$2,719.16	119.2%
Accrued Comp Absenses	53-5-25.5310-500	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	N/A
Trust Contingency	53-5-25.5310-601	\$30,000.00	\$3,579.97	\$25,000.00	\$21,420.03	598.3%
Reimbursed Expense AMA	53-5-25.5311-000	\$0.00	-\$68,921.17	\$0.00	\$68,921.17	-100%
<b>Total Other Services And Charges:</b>		<b>\$554,653.75</b>	<b>\$289,881.62</b>	<b>\$536,000.00</b>	<b>\$246,118.38</b>	<b>84.9%</b>
<b>Capital Outlay</b>						
2015 Loan Purchases	53-5-25-5400.001	\$250,000.00	\$0.00	\$0.00	\$0.00	0%
REPI Project (AAFB)	53-5-25.5401-001	\$820,000.00	\$0.00	\$820,000.00	\$820,000.00	N/A
<b>Total Capital Outlay:</b>		<b>\$1,070,000.00</b>	<b>\$0.00</b>	<b>\$820,000.00</b>	<b>\$820,000.00</b>	<b>N/A</b>
<b>Debt Services</b>						
Series 2015 Note Payment	53-5-25.5500-000	\$680,000.00	\$568,922.30	\$687,000.00	\$118,077.70	20.8%
<b>Total Debt Services:</b>		<b>\$680,000.00</b>	<b>\$568,922.30</b>	<b>\$687,000.00</b>	<b>\$118,077.70</b>	<b>20.8%</b>
<b>Total Expense Objects:</b>		<b>\$2,304,653.75</b>	<b>\$858,803.92</b>	<b>\$2,043,000.00</b>	<b>\$1,184,196.08</b>	<b>137.9%</b>



## Revenues Summary

\$7,719,095
\$2,059,095  
(36.38% vs. prior year)

### 25 - Enterprise Services Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>PW - Enterprise Services</b>						
Interest - Pooled Cash	53-4-25-6100	\$0.00	\$4,015.38	\$0.00	-\$4,015.38	-100%
Interest - CDARS	53-4-25-6101	\$20,000.00	\$0.00	\$0.00	\$0.00	0%
Lease- Farm Land	53-4-25-8100	\$20,000.00	\$14,149.99	\$20,000.00	\$5,850.01	41.3%
Rent- Antenna Water Tower	53-4-25-8101	\$50,000.00	\$41,072.05	\$50,000.00	\$8,927.95	21.7%
Misc Revenue AMA FD	53-4-25-8400	\$0.00	\$228,875.66	\$0.00	-\$228,875.66	-100%
Sale of Property	53-4-25-9000	\$0.00	\$4,000.00	\$0.00	-\$4,000.00	-100%
Bond Proceeds	53-4-25-9300	\$250,000.00	\$0.00	\$0.00	\$0.00	0%
REPI Project (AAFB)	53-4-25-9801	\$320,000.00	\$0.00	\$0.00	\$0.00	0%
Transfer In	53-4-25-9100	\$0.00	\$250,000.00		-\$250,000.00	-100%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Fund Balance	53-4-25-9900	\$5,000,000.00	\$0.00	\$7,649,094.52	\$7,649,094.52	N/A
<b>Total PW - Enterprise Services:</b>		<b>\$5,660,000.00</b>	<b>\$542,113.08</b>	<b>\$7,719,094.52</b>	<b>\$7,176,981.44</b>	<b>1,323.9%</b>
<b>Total Revenue:</b>		<b>\$5,660,000.00</b>	<b>\$542,113.08</b>	<b>\$7,719,094.52</b>	<b>\$7,176,981.44</b>	<b>1,323.9%</b>





# 53-26 Wastewater Treatment

Benny Hunn  
Superintendent

## Department Description

The wastewater department provides treatment of industrial and residential sewage in order to provide a safe and clean environment for the public, by fighting bacteria and viruses so further generations can enjoy clean lakes, streams, and rivers. It also keeps disease and other health risks at a minimum. The wastewater treatment plant is also responsible to provide clean water down stream and to be the last line of defense against water pollution.

### Core Services

To treat the wastewater in compliance with EPA, Oklahoma Department of Environmental Quality and local regulations in order to provide safe water for the streams and surrounding environment. Treat the solid sludge and dispose of it according to the rules and regulations of EPA and Oklahoma Department of Environmental Quality.

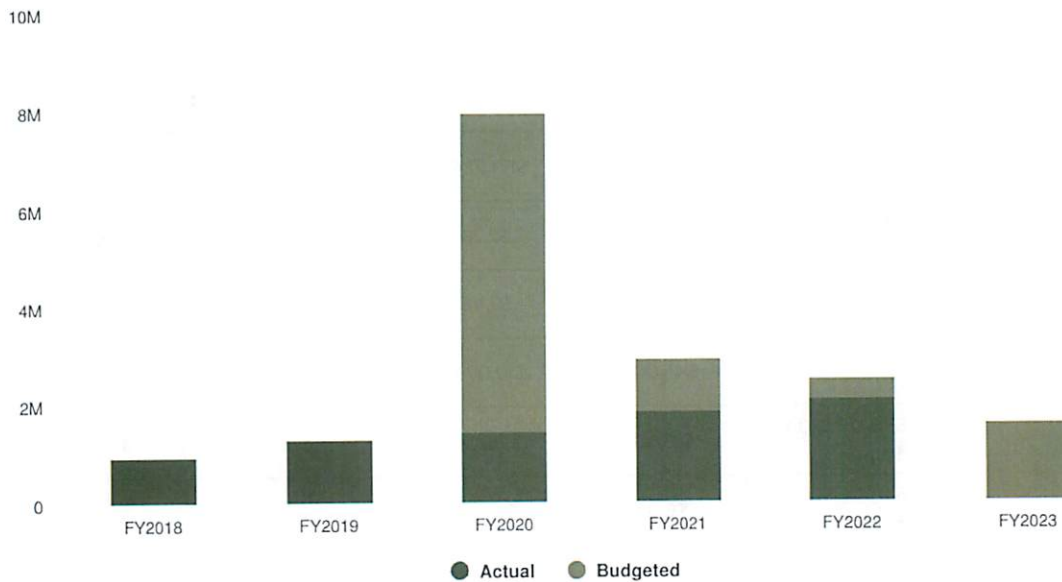
### Performance Measures

1. Upgrading of the Wastewater Facility to the most efficient system possible and easy to upgrade when necessary

## Expenditures Summary

**\$1,607,918** **-\$906,045**  
(-36.04% vs. prior year)

26 - Wastewater Treatment Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-26.5100-101	\$238,000.00	\$198,956.17	\$270,000.00	\$71,043.83	35.7%
OMRF Retirement	53-5-26.5100-102	\$36,500.00	\$29,980.66	\$38,000.00	\$8,019.34	26.7%
Social Security	53-5-26.5100-107	\$18,500.00	\$25,502.90	\$25,000.00	-\$502.90	-2%
Insurance	53-5-26.5100-108	\$38,000.00	\$30,323.44	\$59,000.00	\$28,676.56	94.6%
Over Time	53-5-26.5100-110	\$47,000.00	\$34,017.98	\$50,000.00	\$15,982.02	47%
Life Insurance-Special	53-5-26.5100-115	\$477.37	\$572.51	\$700.00	\$127.49	22.3%
W/C Insurance	53-5-26.5100-118	\$22,000.00	\$21,585.36	\$14,900.00	-\$6,685.36	-31%
Retiree Health Insurance	53-5-26.5100-200	\$0.00	\$8,537.76	\$9,500.00	\$962.24	11.3%
COVID-19 Salaries	53-5-26.5100-998	\$0.00	\$6,245.35	\$0.00	-\$6,245.35	-100%
<b>Total Personnel:</b>		<b>\$400,477.37</b>	<b>\$355,722.13</b>	<b>\$467,100.00</b>	<b>\$111,377.87</b>	<b>31.3%</b>
<b>Material And Supplies</b>						
Equipment SM & Tools	53-5-26-5201.200	\$0.00	\$3,999.00	\$5,000.00	\$1,001.00	25%
Fuel (Gas/Diesel)	53-5-26-5203.000	\$0.00	\$0.00	\$27,000.00	\$27,000.00	N/A
Maint on Equipment & Vehicles	53-5-26-5205.103	\$233,385.90	\$171,224.34	\$200,000.00	\$28,775.66	16.8%
Office Supplies	53-5-26.5201-110	\$2,600.00	\$2,207.10	\$2,500.00	\$292.90	13.3%
Misc&Janitorial Supplies	53-5-26.5201-120	\$7,000.00	\$7,469.16	\$9,000.00	\$1,530.84	20.5%
Chemicals	53-5-26.5202-210	\$45,000.00	\$19,073.70	\$30,000.00	\$10,926.30	57.3%
Gasoline Fuel	53-5-26.5203-301	\$15,000.00	\$17,224.69	\$0.00	-\$17,224.69	-100%
Diesel Fuel	53-5-26.5203-302	\$6,000.00	\$4,713.04	\$0.00	-\$4,713.04	-100%
Maint on Buildings & Grounds	53-5-26.5205-201	\$70,000.00	\$35,699.92	\$80,000.00	\$44,300.08	124.1%
<b>Total Material And Supplies:</b>		<b>\$378,985.90</b>	<b>\$261,610.95</b>	<b>\$353,500.00</b>	<b>\$91,889.05</b>	<b>35.1%</b>
<b>Other Services And Charges</b>						
Laundry Service	53-5-26-5306.000	\$4,500.00	\$3,481.00	\$4,500.00	\$1,019.00	29.3%
Utilities/Natural Gas	53-5-26-5308.400	\$0.00	\$0.00	\$153,000.00	\$153,000.00	N/A





Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Contract Services	53-5-26.5301-120	\$85,000.00	\$86,006.09	\$90,000.00	\$3,993.91	4.6%
Licenses& Certificate	53-5-26.5302-106	\$1,000.00	\$0.00	\$1,200.00	\$1,200.00	N/A
Lab Testing	53-5-26.5302-108	\$100,000.00	\$69,070.35	\$80,000.00	\$10,929.65	15.8%
OPDES Permit	53-5-26.5302-112	\$17,500.00	\$17,766.23	\$18,000.00	\$233.77	1.3%
Training & Travel Expenses	53-5-26.5307-101	\$5,000.00	\$6,350.50	\$8,000.00	\$1,649.50	26%
Communications	53-5-26.5308-300	\$2,000.00	\$1,179.73	\$1,400.00	\$220.27	18.7%
Utilities	53-5-26.5308-401	\$180,000.00	\$124,617.03	\$0.00	-\$124,617.03	-100%
Natural Gas	53-5-26.5308-402	\$3,000.00	\$1,859.99	\$0.00	-\$1,859.99	-100%
Auto/Property Ins Premium	53-5-26.5309-501	\$10,500.00	\$8,023.09	\$14,000.00	\$5,976.91	74.5%
<b>Total Other Services And Charges:</b>		<b>\$408,500.00</b>	<b>\$318,354.01</b>	<b>\$370,100.00</b>	<b>\$51,745.99</b>	<b>16.3%</b>
<b>Capital Outlay</b>						
Maint on Building Improvements	53-5-26.5401-002	\$25,000.00	\$4,600.00	\$20,000.00	\$15,400.00	334.8%
Equipment LG	53-5-26.5403-000	\$70,000.00	\$0.00	\$0.00	\$0.00	0%
Vehicles & Equipment	53-5-26.5403-215	\$55,000.00	\$500.00	\$100,000.00	\$99,500.00	19,900%
CWSRF - AMI Project - Electric	53-5-26.9405-001	\$0.00	\$115,061.44	\$0.00	-\$115,061.44	-100%
CWSRF - AMI Project - Water	53-5-26.9405-002	\$930,000.00	\$822,326.46	\$0.00	-\$822,326.46	-100%
<b>Total Capital Outlay:</b>		<b>\$1,080,000.00</b>	<b>\$942,487.90</b>	<b>\$120,000.00</b>	<b>-\$822,487.90</b>	<b>-87.3%</b>
<b>Debt Services</b>						
CWSRF- Debt Service	53-5-26.5500-100	\$246,000.00	\$231,834.84	\$297,218.00	\$65,383.16	28.2%
<b>Total Debt Services:</b>		<b>\$246,000.00</b>	<b>\$231,834.84</b>	<b>\$297,218.00</b>	<b>\$65,383.16</b>	<b>28.2%</b>
<b>Total Expense Objects:</b>		<b>\$2,513,963.27</b>	<b>\$2,110,009.83</b>	<b>\$1,607,918.00</b>	<b>-\$502,091.83</b>	<b>-23.8%</b>

# 53-28 Utility Billing

Dennis Murphy  
Manager

## Department Description

The utility department is responsible for utility billing, average monthly billing, rebates, online payments, and paperless billing. Their mission is to manage and provide effective and efficient quality service for our customers, residents of the City of Altus, when needed. The utility department provides utilities which are competitively priced, with reliability rates which meet industry standards. They also provide oversight of utility operations with the precepts of sound environmental protection and stewardship. Note: The meter services department has been combined with the utility department due to the AMI meter installations.

### Core Services

Strive to continually improve customer service through development of a "quality culture" by providing all personnel up to date and effective education, training and appropriate recognition.

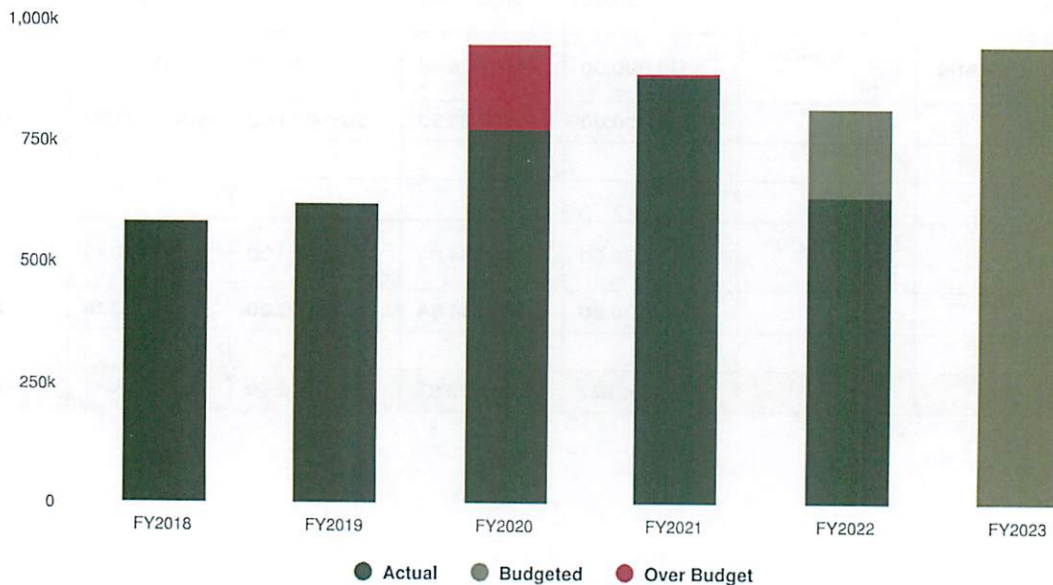
### Performance Measures

1. Provide accurate billing
2. Mail bills out in a timely manner
3. Provide energy service programs to customers
4. Provide excellent customer service

## Expenditures Summary

**\$945,795** **\$129,282**  
(15.83% vs. prior year)

28 - Utility Billing Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-28.5100-101	\$326,100.00	\$244,845.85	\$370,000.00	\$125,154.15	51.1%
OMRF Retirement	53-5-28.5100-102	\$50,000.00	\$30,705.65	\$51,000.00	\$20,294.35	66.1%
Social Security	53-5-28.5100-107	\$25,000.00	\$19,822.26	\$32,000.00	\$12,177.74	61.4%
Insurance	53-5-28.5100-108	\$57,000.00	\$45,623.31	\$76,000.00	\$30,376.69	66.6%
Over Time	53-5-28.5100-110	\$10,000.00	\$247.08	\$10,000.00	\$9,752.92	3,947.3%
Part-Time Salaries	53-5-28.5100-111	\$0.00	\$13,329.25	\$35,000.00	\$21,670.75	162.6%
Life Insurance-Special	53-5-28.5100-115	\$926.69	\$690.27	\$1,000.00	\$309.73	44.9%
W/C Insurance	53-5-28.5100-118	\$4,000.00	\$3,787.08	\$1,795.00	-\$1,992.08	-52.6%
Retiree Health Insurance	53-5-28.5100-200	\$1,006.72	-\$318.21	\$0.00	\$318.21	-100%
COVID-19 Salaries	53-5-28.5100-998	\$0.00	\$4,786.40	\$0.00	-\$4,786.40	-100%
<b>Total Personnel:</b>		<b>\$474,033.41</b>	<b>\$363,518.94</b>	<b>\$576,795.00</b>	<b>\$213,276.06</b>	<b>58.7%</b>
<b>Material And Supplies</b>						
Office Supplies	53-5-28.5201-110	\$15,000.00	\$4,489.69	\$8,000.00	\$3,510.31	78.2%
Postage	53-5-28.5201-111	\$5,000.00	\$9,715.00	\$15,000.00	\$5,285.00	54.4%
Gasoline Fuel	53-5-28.5203-301	\$4,000.00	\$4,636.62	\$0.00	-\$4,636.62	-100%
Maint on Equipment & Vehicles	53-5-28.5205-103	\$2,000.00	\$158.36	\$0.00	-\$158.36	-100%
<b>Total Material And Supplies:</b>		<b>\$26,000.00</b>	<b>\$18,999.67</b>	<b>\$23,000.00</b>	<b>\$4,000.33</b>	<b>21.1%</b>
<b>Other Services And Charges</b>						
Bank & Credit Card Fees	53-5-28-5301.000	\$135,000.00	\$111,239.17	\$155,000.00	\$43,760.83	39.3%
Equipment Rental Postage Machine	53-5-28-5320.000	\$15,000.00	\$7,391.97	\$15,000.00	\$7,608.03	102.9%
Contract Services	53-5-28.5301-120	\$100,000.00	\$100,688.68	\$131,000.00	\$30,311.32	30.1%
Copy Machine Rental	53-5-28.5305-280	\$3,500.00	\$2,057.13	\$3,500.00	\$1,442.87	70.1%
Rebate Expense	53-5-28.5306-202	\$10,000.00	\$300.00	\$10,000.00	\$9,700.00	3,233.3%
Training & Travel Expenses	53-5-28.5307-101	\$5,000.00	\$2,411.62	\$5,000.00	\$2,588.38	107.3%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Marketing Program Expense	53-5-28.5307-201	\$25,000.00	\$11,615.82	\$25,000.00	\$13,384.18	115.2%
Communications	53-5-28.5308-300	\$4,000.00	\$967.89	\$1,500.00	\$532.11	55%
Auto/Property Ins Premium	53-5-28.5309-501	\$5,000.00	\$2,289.73	\$0.00	-\$2,289.73	-100%
Cash Short	53-5-28.8401-000	\$0.00	-\$27.00	\$0.00	\$27.00	-100%
<b>Total Other Services And Charges:</b>		<b>\$302,500.00</b>	<b>\$238,935.01</b>	<b>\$346,000.00</b>	<b>\$107,064.99</b>	<b>44.8%</b>
<b>Capital Outlay</b>						
Drive-thru Addition	53-5-28.5404-267	\$13,979.50	\$13,979.50	\$0.00	-\$13,979.50	-100%
<b>Total Capital Outlay:</b>		<b>\$13,979.50</b>	<b>\$13,979.50</b>	<b>\$0.00</b>	<b>-\$13,979.50</b>	<b>-100%</b>
<b>Total Expense Objects:</b>		<b>\$816,512.91</b>	<b>\$635,433.12</b>	<b>\$945,795.00</b>	<b>\$310,361.88</b>	<b>48.8%</b>

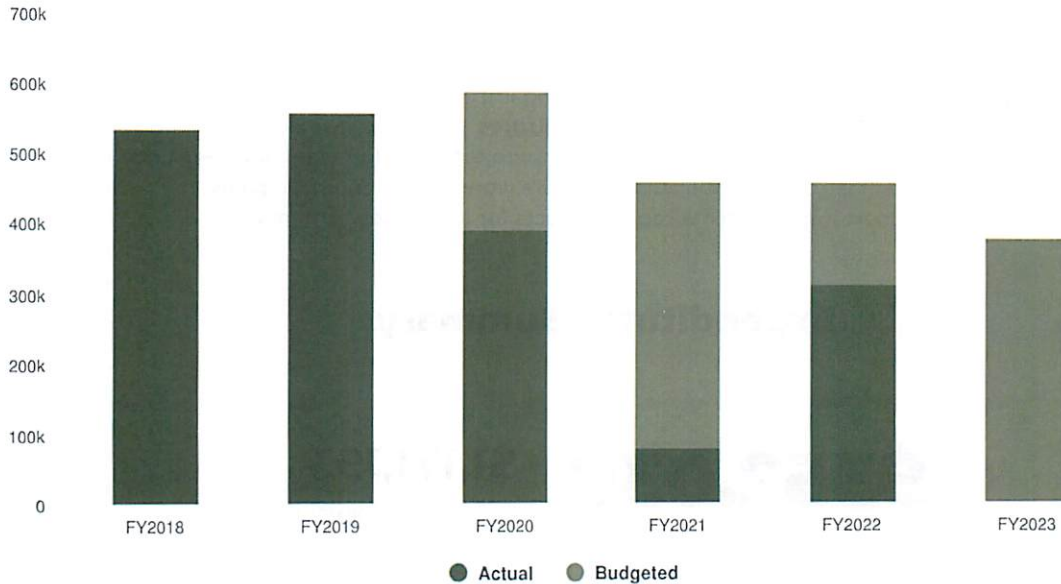




## Revenues Summary

**\$380,000** **-\$80,000**  
 (-17.39% vs. prior year)

### 28 - Utility Billing Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>PW - Utility Billing</b>						
Services Charges	53-4-28-4301	\$100,000.00	\$67,950.86	\$80,000.00	\$12,049.14	17.7%
Penalties	53-4-28-4303	\$360,000.00	\$247,713.14	\$300,000.00	\$52,286.86	21.1%
Cash Long	53-4-28-8401	\$0.00	-\$50.16	\$0.00	\$50.16	-100%
<b>Total PW - Utility Billing:</b>		<b>\$460,000.00</b>	<b>\$315,613.84</b>	<b>\$380,000.00</b>	<b>\$64,386.16</b>	<b>20.4%</b>
<b>Total Revenue:</b>		<b>\$460,000.00</b>	<b>\$315,613.84</b>	<b>\$380,000.00</b>	<b>\$64,386.16</b>	<b>20.4%</b>

# 53-35 Engineering

**Johnny Baron**  
Public Works Director and City Engineer

## Department Description

The engineering department supports the departments to protect the standard of living enjoyed by the citizens of the City of Altus. The department includes one registered professional engineer & one engineer technician. We develop and review design plans, perform surveys, investigate complaints and oversee development efforts.

### Core Services

Ensure sustainable development while minimizing impacts to other property owners

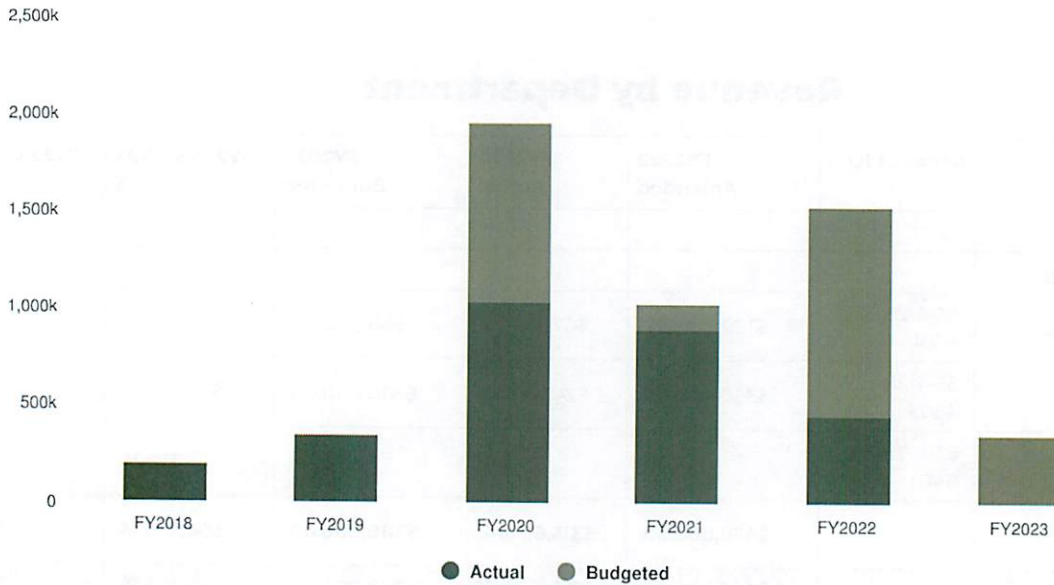
### Performance Measures

1. Perform detailed review of all private development projects to enforce development code
2. Inspect infrastructure installation to ensure work follows approved plans
3. Support improvements/capital projects for all city departments

## Expenditures Summary

**\$352,030** **-\$1,171,193**  
(-76.89% vs. prior year)

### 35 - Engineering Proposed and Historical Budget vs. Actual





## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-35.5100-101	\$100,000.00	\$88,750.30	\$155,000.00	\$66,249.70	74.6%
OMRF Retirement	53-5-35.5100-102	\$15,500.00	\$11,800.01	\$22,000.00	\$10,199.99	86.4%
Social Security	53-5-35.5100-107	\$7,700.00	\$6,349.78	\$12,000.00	\$5,650.22	89%
Insurance	53-5-35.5100-108	\$17,000.00	\$12,812.52	\$26,000.00	\$13,187.48	102.9%
Life Insurance-Special	53-5-35.5100-115	\$90.24	\$79.75	\$200.00	\$120.25	150.8%
W/C Insurance	53-5-35.5100-118	\$400.00	\$318.80	\$430.00	\$111.20	34.9%
Retiree Health Insurance	53-5-35.5100-200	\$1,874.59	\$2,603.60	\$3,500.00	\$896.40	34.4%
<b>Total Personnel:</b>		<b>\$142,564.83</b>	<b>\$122,714.76</b>	<b>\$219,130.00</b>	<b>\$96,415.24</b>	<b>78.6%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	53-5-35-5203.000	\$0.00	\$0.00	\$4,000.00	\$4,000.00	N/A
Office Supplies	53-5-35.5201-110	\$1,200.00	\$81.31	\$3,000.00	\$2,918.69	3,589.6%
Misc&Janitorial Supplies	53-5-35.5201-120	\$2,000.00	\$1,192.03	\$3,000.00	\$1,807.97	151.7%
Gasoline Fuel	53-5-35.5203-301	\$2,000.00	\$1,621.11	\$0.00	-\$1,621.11	-100%
Maint on Equipment & Vehicles	53-5-35.5205-103	\$1,500.00	\$2,072.66	\$3,000.00	\$927.34	44.7%
<b>Total Material And Supplies:</b>		<b>\$6,700.00</b>	<b>\$4,967.11</b>	<b>\$13,000.00</b>	<b>\$8,032.89</b>	<b>161.7%</b>
<b>Other Services And Charges</b>						
Contract Services	53-5-35.5301-120	\$100,000.00	\$85,926.28	\$100,000.00	\$14,073.72	16.4%
Membership Dues	53-5-35.5302-104	\$800.00	\$471.00	\$800.00	\$329.00	69.9%
Copy Machine Rental	53-5-35.5305-280	\$2,000.00	\$1,261.78	\$2,000.00	\$738.22	58.5%
Training & Travel	53-5-35.5307-101	\$2,500.00	\$3,850.12	\$5,000.00	\$1,149.88	29.9%
Communications	53-5-35.5308-300	\$1,200.00	\$1,808.52	\$600.00	-\$1,208.52	-66.8%
Auto/Property Ins Premium	53-5-35.5309-501	\$1,000.00	\$505.35	\$1,500.00	\$994.65	196.8%
Regulatory Fees (Misc)	53-5-35.5310-601	\$4,000.00	\$7,750.08	\$10,000.00	\$2,249.92	29%
<b>Total Other Services And Charges:</b>		<b>\$111,500.00</b>	<b>\$101,573.13</b>	<b>\$119,900.00</b>	<b>\$18,326.87</b>	<b>18%</b>



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Capital Outlay</b>						
Capital Outlay Projects	21-5-35.5400-100	\$1,262,457.95	\$217,599.03	\$0.00	-\$217,599.03	-100%
<b>Total Capital Outlay:</b>		<b>\$1,262,457.95</b>	<b>\$217,599.03</b>	<b>\$0.00</b>	<b>-\$217,599.03</b>	<b>-100%</b>
<b>Total Expense Objects:</b>		<b>\$1,523,222.78</b>	<b>\$446,854.03</b>	<b>\$352,030.00</b>	<b>-\$94,824.03</b>	<b>-21.2%</b>



# 53-36 Landfill

Terry Mullens  
Superintendent

## Department Description

The City of Altus landfill receives trash from the City of Altus and surrounding areas. Trash is placed in the landfill, compacted, and covered daily.

### Core Services

To safely and efficiently dispose of refuse and garbage generated in our trade area within Oklahoma Department of Environmental Quality and EPA guidelines.

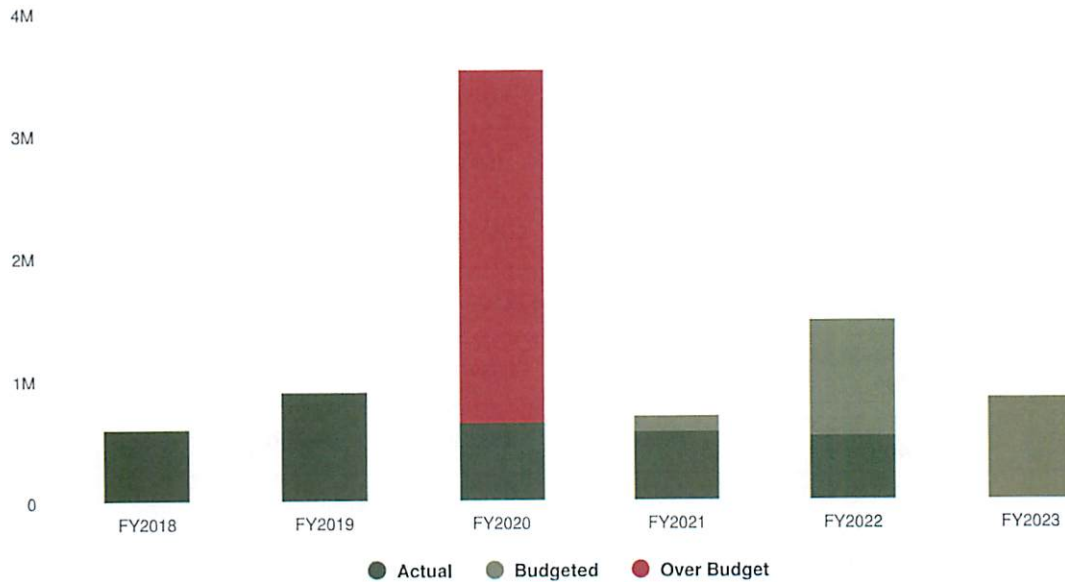
### Performance Measures

1. To provide a safe working environment
2. To maintain a sanitary landfill
3. To provide excellent customer service

## Expenditures Summary

**\$841,310** **-\$647,644**  
(-43.50% vs. prior year)

36 - Landfill Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	53-5-36.5100-101	\$212,000.00	\$176,597.09	\$193,000.00	\$16,402.91	9.3%
OMRF Retirement	53-5-36.5100-102	\$32,500.00	\$20,021.69	\$27,000.00	\$6,978.31	34.9%
Social Security	53-5-36.5100-107	\$16,500.00	\$12,603.15	\$16,000.00	\$3,396.85	27%
Insurance	53-5-36.5100-108	\$35,500.00	\$26,768.57	\$47,000.00	\$20,231.43	75.6%
Over Time	53-5-36.5100-110	\$8,000.00	\$3,905.82	\$5,000.00	\$1,094.18	28%
Life Insurance-Special	53-5-36.5100-115	\$453.61	\$318.70	\$700.00	\$381.30	119.6%
W/C Insurance	53-5-36.5100-118	\$13,000.00	\$12,700.40	\$11,460.00	-\$1,240.40	-9.8%
COVID-19 Salaries	53-5-36.5100-998	\$0.00	\$2,263.91	\$0.00	-\$2,263.91	-100%
<b>Total Personnel:</b>		<b>\$317,953.61</b>	<b>\$255,179.33</b>	<b>\$300,160.00</b>	<b>\$44,980.67</b>	<b>17.6%</b>
<b>Material And Supplies</b>						
Fuel (Gas/Diesel)	53-5-36-5203.000	\$0.00	\$0.00	\$141,000.00	\$141,000.00	N/A
Office Supplies	53-5-36.5201-110	\$1,000.00	\$581.15	\$1,200.00	\$618.85	106.5%
Misc&Janitorial Supplies	53-5-36.5201-120	\$10,000.00	\$701.45	\$10,000.00	\$9,298.55	1,325.6%
Hydro-Seeding	53-5-36.5202-203	\$18,000.00	\$0.00	\$20,000.00	\$20,000.00	N/A
Gasoline Fuel	53-5-36.5203-301	\$2,500.00	\$1,642.76	\$0.00	-\$1,642.76	-100%
Diesel Fuel	53-5-36.5203-302	\$65,000.00	\$78,504.18	\$0.00	-\$78,504.18	-100%
Oils/Lubricants/Additives	53-5-36.5203-304	\$7,500.00	\$6,839.78	\$15,000.00	\$8,160.22	119.3%
Propane-Landfill	53-5-36.5203-405	\$3,000.00	\$539.34	\$5,000.00	\$4,460.66	827.1%
Maint on Scales	53-5-36.5205-013	\$6,000.00	\$1,145.00	\$5,000.00	\$3,855.00	336.7%
Maint on Equipment & Tools	53-5-36.5205-101	\$10,000.00	\$2,175.16	\$12,000.00	\$9,824.84	451.7%
Maint on Equipment & Vehicles	53-5-36.5205-103	\$6,000.00	\$1,285.27	\$7,500.00	\$6,214.73	483.5%
Maint on Dozer	53-5-36.5205-108	\$40,000.00	\$3,597.21	\$50,000.00	\$46,402.79	1,290%
Maint on Scraper	53-5-36.5205-109	\$60,000.00	\$27,750.33	\$75,000.00	\$47,249.67	170.3%
Maint on Grader	53-5-36.5205-120	\$5,000.00	\$765.30	\$8,000.00	\$7,234.70	945.3%



Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Maint on Buildings & Grounds	53-5-36.5205-201	\$12,000.00	\$10,545.24	\$15,000.00	\$4,454.76	42.2%
Maint on Compactor	53-5-36.5205-202	\$25,000.00	\$9,003.81	\$40,000.00	\$30,996.19	344.3%
DEQ Compliance	53-5-36.5205-211	\$25,000.00	\$10,599.03	\$25,000.00	\$14,400.97	135.9%
Quarterly Landfill Payments	53-5-36.5205-212	\$50,000.00	\$30,764.18	\$50,000.00	\$19,235.82	62.5%
<b>Total Material And Supplies:</b>		<b>\$346,000.00</b>	<b>\$186,439.19</b>	<b>\$479,700.00</b>	<b>\$293,260.81</b>	<b>157.3%</b>
<b>Other Services And Charges</b>						
Bank & Credit Card Fees	53-5-36-5301.000	\$2,000.00	\$6,860.16	\$10,000.00	\$3,139.84	45.8%
Laundry Service	53-5-36-5306.000	\$4,000.00	\$4,077.19	\$5,000.00	\$922.81	22.6%
Utilities/Natural Gas	53-5-36-5308.400	\$0.00	\$0.00	\$23,500.00	\$23,500.00	N/A
Contract Services	53-5-36.5301-120	\$10,000.00	\$26,798.60	\$15,000.00	-\$11,798.60	-4.4%
Training & Travel Expenses	53-5-36.5307-101	\$2,000.00	\$268.00	\$2,500.00	\$2,232.00	832.8%
Utilities	53-5-36.5308-401	\$10,000.00	\$17,864.76	\$0.00	-\$17,864.76	-100%
Auto/Property Ins Premium	53-5-36.5309-501	\$4,500.00	\$2,625.23	\$5,450.00	\$2,824.77	107.6%
<b>Total Other Services And Charges:</b>		<b>\$32,500.00</b>	<b>\$58,493.94</b>	<b>\$61,450.00</b>	<b>\$2,956.06</b>	<b>5.1%</b>
<b>Capital Outlay</b>						
Equipment LG	53-5-36.5403-000	\$25,000.00	\$17,425.00	\$0.00	-\$17,425.00	-100%
Vehicles & Equipment	53-5-36.5403-215	\$17,500.00	\$16,686.27	\$0.00	-\$16,686.27	-100%
Equipment Heavy	53-5-36.5410-500	\$750,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>		<b>\$792,500.00</b>	<b>\$34,111.27</b>	<b>\$0.00</b>	<b>-\$34,111.27</b>	<b>-100%</b>
<b>Total Expense Objects:</b>		<b>\$1,488,953.61</b>	<b>\$534,223.73</b>	<b>\$841,310.00</b>	<b>\$307,086.27</b>	<b>57.5%</b>

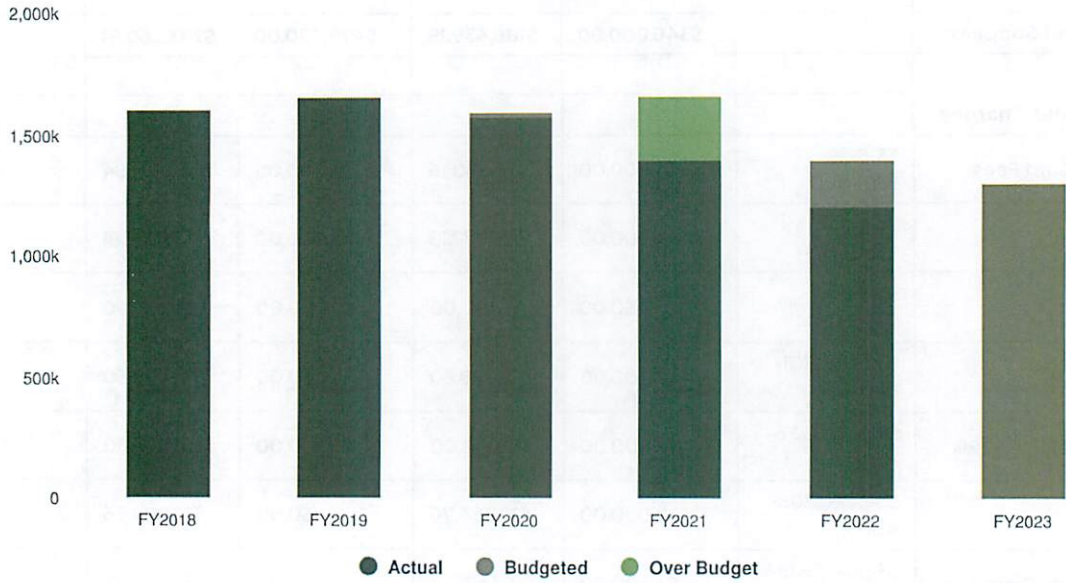




## Revenues Summary

**\$1,290,000** **-\$100,000**  
 (-7.19% vs. prior year)

### 36 - Landfill Proposed and Historical Budget vs. Actual



## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>PW - Landfill</b>						
Fee Landfill State (Utilities)	53-4-36-4415	\$290,000.00	\$256,066.24	\$290,000.00	\$33,933.76	13.3%
Sale of Scrap Metal - LANDFILL	53-4-36-8403	\$0.00	\$2,867.50	\$0.00	-\$2,867.50	-100%
Fee Landfill A/R	53-4-36-8802	\$1,100,000.00	\$935,401.89	\$1,000,000.00	\$64,598.11	6.9%
<b>Total PW - Landfill:</b>		<b>\$1,390,000.00</b>	<b>\$1,194,335.63</b>	<b>\$1,290,000.00</b>	<b>\$95,664.37</b>	<b>8%</b>
<b>Total Revenue:</b>		<b>\$1,390,000.00</b>	<b>\$1,194,335.63</b>	<b>\$1,290,000.00</b>	<b>\$95,664.37</b>	<b>8%</b>



# 14-31 Airport

Daniel Adams  
Manager

Altus Quartz Mountain Regional Airport is currently open 7 days a week 10 hours a day, and is staffed by 3 full time and 2 part time personnel. These employees do a range of tasks from janitorial, accounting, aircraft refueling, airfield maintenance, building maintenance, vehicle maintenance, aircraft towing and Aircraft communications. The airport provides jump starts, radio communications, courtesy vehicles, pilot supply and oil sales, as well as flight planning and weather briefing.

### Core Services

To assist the aviation community while ensuring a safe, modern, reliable facility to operate and conduct business from. Furthermore, the Airport is here to help in the advancement of the Altus economy and the economy of all Southwest Oklahoma by being the "Window to Southwest Oklahoma".

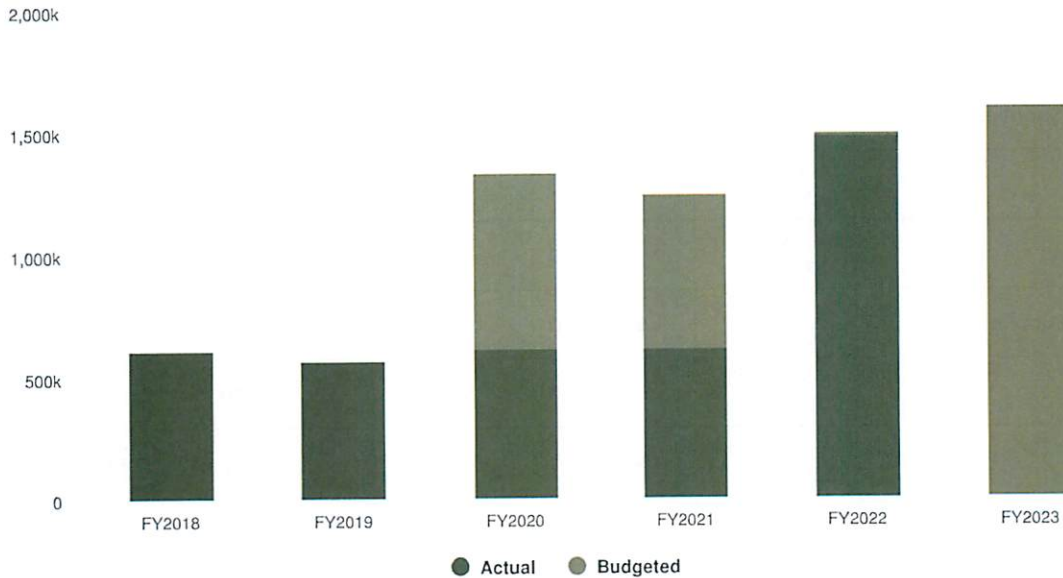
### Performance Measures

1. To keep the airport maintained, focusing on safety and a neat appearance
2. To provide customers (both pilots and passengers) with a clean and modern facility
3. To advance the airport mission by evolving with changing environments

## Expenditures Summary

**\$1,605,620** **\$106,290**  
(7.09% vs. prior year)

31 - Airport Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Allowances	14-5-31-5100.117	\$0.00	\$0.00	\$1,200.00	\$1,200.00	N/A
Salaries	14-5-31.5100-101	\$153,000.00	\$103,558.85	\$158,000.00	\$54,441.15	52.6%
OMRF Retirement	14-5-31.5100-102	\$23,500.00	\$14,163.64	\$22,000.00	\$7,836.36	55.3%
Social Security	14-5-31.5100-107	\$14,500.00	\$9,505.92	\$16,000.00	\$6,494.08	68.3%
Insurance	14-5-31.5100-108	\$34,000.00	\$34,386.03	\$67,000.00	\$32,613.97	94.8%
Over Time	14-5-31.5100-110	\$3,000.00	\$2,281.34	\$3,000.00	\$718.66	31.5%
Part-Time Salaries	14-5-31.5100-111	\$33,000.00	\$29,201.58	\$36,000.00	\$6,798.42	23.3%
Life Insurance-Special	14-5-31.5100-115	\$261.70	\$205.41	\$400.00	\$194.59	94.7%
W/C Insurance	14-5-31.5100-118	\$7,500.00	\$7,017.28	\$5,020.00	-\$1,997.28	-28.5%
<b>Total Personnel:</b>		<b>\$268,761.70</b>	<b>\$200,320.05</b>	<b>\$308,620.00</b>	<b>\$108,299.95</b>	<b>54.1%</b>
<b>Material And Supplies</b>						
Chemicals	14-5-31-5202.210	\$3,500.00	\$3,325.00	\$6,000.00	\$2,675.00	80.5%
Fuel (Gas/Diesel)	14-5-31-5203.000	\$0.00	\$0.00	\$10,000.00	\$10,000.00	N/A
Office Supplies	14-5-31.5201-110	\$1,500.00	\$903.34	\$1,500.00	\$596.66	66.1%
Misc&Janitorial Supplies	14-5-31.5201-120	\$1,500.00	\$1,250.96	\$1,500.00	\$249.04	19.9%
Merchandise	14-5-31.5201-140	\$1,500.00	\$2,145.47	\$2,500.00	\$354.53	16.5%
Uniform Purchase	14-5-31.5201-202	\$0.00	\$439.50	\$2,000.00	\$1,560.50	355.1%
Aircraft Display Supplies	14-5-31.5201-300	\$5,000.00	\$528.38	\$3,000.00	\$2,471.62	467.8%
Gasoline Fuel	14-5-31.5203-301	\$4,000.00	\$2,688.21	\$0.00	-\$2,688.21	-100%
Diesel Fuel	14-5-31.5203-302	\$4,000.00	\$2,195.25	\$0.00	-\$2,195.25	-100%
Aviation Fuel/Resale	14-5-31.5203-303	\$200,000.00	\$247,348.77	\$200,000.00	-\$47,348.77	-19.1%
Oils/Lubricants/Additives	14-5-31.5203-304	\$2,500.00	\$2,171.05	\$2,500.00	\$328.95	15.2%
Maint on Equipment & Tools	14-5-31.5205-101	\$12,000.00	\$9,477.08	\$12,000.00	\$2,522.92	26.6%
Maint on Office Equipment	14-5-31.5205-102	\$3,000.00	\$1,296.46	\$3,000.00	\$1,703.54	131.4%





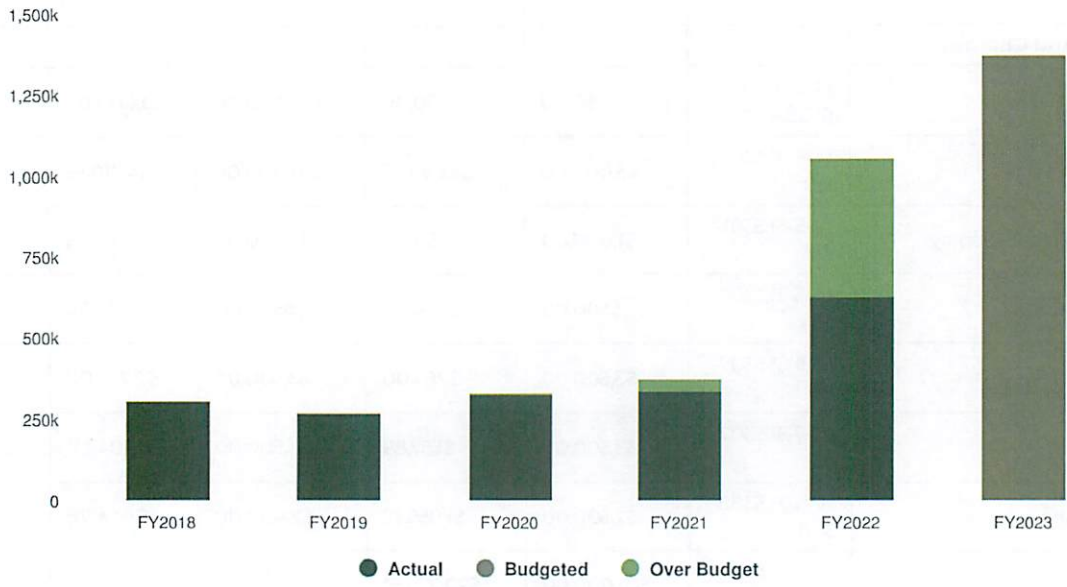
Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
Maint on Hangar 36	14-5-31.5205-200	\$10,000.00	\$6,370.40	\$30,000.00	\$23,629.60	370.9%
Maint on Buildings & Grounds	14-5-31.5205-201	\$25,000.00	\$20,467.86	\$25,000.00	\$4,532.14	22.1%
Maint on Weather System	14-5-31.5205-202	\$10,000.00	\$5,350.00	\$10,000.00	\$4,650.00	86.9%
<b>Total Material And Supplies:</b>		<b>\$283,500.00</b>	<b>\$305,957.73</b>	<b>\$309,000.00</b>	<b>\$3,042.27</b>	<b>1%</b>
<b>Other Services And Charges</b>						
Utilities / Natural Gas	14-5-31-5308.400	\$0.00	\$0.00	\$50,000.00	\$50,000.00	N/A
Contract Services	14-5-31.5301-120	\$3,000.00	\$5,689.45	\$10,000.00	\$4,310.55	75.8%
Contract Svcs Aircraft Display	14-5-31.5301-121	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	N/A
Membership Dues	14-5-31.5302-104	\$500.00	\$574.00	\$500.00	-\$74.00	-12.9%
Training & Travel Expenses	14-5-31.5307-101	\$3,500.00	\$767.00	\$3,500.00	\$2,733.00	356.3%
Subscriptions	14-5-31.5307-108	\$3,500.00	\$557.89	\$3,500.00	\$2,942.11	527.4%
Communications	14-5-31.5308-300	\$2,500.00	\$1,955.22	\$2,400.00	\$444.78	22.7%
Utilities	14-5-31.5308-401	\$21,000.00	\$20,275.81	\$0.00	-\$20,275.81	-100%
Natural Gas	14-5-31.5308-402	\$0.00	\$9,241.53	\$0.00	-\$9,241.53	-100%
QMA Utilities	14-5-31.5308-403	\$10,000.00	\$2,785.84	\$0.00	-\$2,785.84	-100%
Utilities Hgr 36	14-5-31.5308-404	\$40,000.00	\$0.00	\$35,000.00	\$35,000.00	N/A
Auto/Property Ins Premium	14-5-31.5309-501	\$17,000.00	\$16,776.89	\$32,000.00	\$15,223.11	90.7%
Airport Liability	14-5-31.5309-508	\$10,000.00	\$9,302.40	\$0.00	-\$9,302.40	-100%
Promotional Activities	14-5-31.5310-602	\$2,000.00	\$6,061.46	\$20,000.00	\$13,938.54	230%
Advertising	14-5-31.5310-609	\$4,500.00	\$1,608.80	\$4,500.00	\$2,891.20	179.7%
<b>Total Other Services And Charges:</b>		<b>\$118,500.00</b>	<b>\$75,596.29</b>	<b>\$162,400.00</b>	<b>\$86,803.71</b>	<b>114.8%</b>
<b>Capital Outlay</b>						
Lease Purchase of Equipment Jet Fuel Truck	14-5-31-5431.000	\$27,000.00	\$19,227.93	\$45,600.00	\$26,372.07	137.2%
Equipment LG	14-5-31.5403-000	\$44,968.00	\$33,323.15	\$0.00	-\$33,323.15	-100%
Grant Expenses - FAA	14-5-31.9200-100	\$756,600.00	\$847,242.49	\$780,000.00	-\$67,242.49	-7.9%
<b>Total Capital Outlay:</b>		<b>\$828,568.00</b>	<b>\$899,793.57</b>	<b>\$825,600.00</b>	<b>-\$74,193.57</b>	<b>-8.2%</b>
<b>Total Expense Objects:</b>		<b>\$1,499,329.70</b>	<b>\$1,481,667.64</b>	<b>\$1,605,620.00</b>	<b>\$123,952.36</b>	<b>8.4%</b>



# Revenues Summary

**\$1,363,620** **\$742,858**  
(119.67% vs. prior year)

## 31 - Airport Proposed and Historical Budget vs. Actual





## Revenue by Department

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Revenue</b>						
<b>Airport</b>						
Grant Proceeds - AIRPORT	14-4-31-9200	\$32,000.00	\$677,970.00	\$702,000.00	\$24,030.00	3.5%
Charges & Fees	14-4-31-4140	\$4,500.00	\$3,799.14	\$17,500.00	\$13,700.86	360.6%
Merchandise/Pilot Supplies	14-4-31-4150	\$1,500.00	\$2,195.00	\$2,500.00	\$305.00	13.9%
Storage	14-4-31-4160	\$55,000.00	\$52,645.00	\$50,000.00	-\$2,645.00	-5%
Fuel /Oil Sales	14-4-31-4170	\$250,000.00	\$247,702.23	\$250,000.00	\$2,297.77	0.9%
Interest - Pooled Cash	14-4-31-6100	\$0.00	\$259.89	\$0.00	-\$259.89	-100%
Leases	14-4-31-8100	\$15,000.00	\$65,788.00	\$75,000.00	\$9,212.00	14%
Misc Revenue AIRPORT	14-4-31-8400	\$0.00	\$50.00	\$0.00	-\$50.00	-100%
Fund Balance	14-4-31-9900	\$262,761.70	\$0.00	\$266,620.00	\$266,620.00	N/A
<b>Total Airport:</b>		<b>\$620,761.70</b>	<b>\$1,050,409.26</b>	<b>\$1,363,620.00</b>	<b>\$313,210.74</b>	<b>29.8%</b>
<b>Total Revenue:</b>		<b>\$620,761.70</b>	<b>\$1,050,409.26</b>	<b>\$1,363,620.00</b>	<b>\$313,210.74</b>	<b>29.8%</b>



# 33-37 Emergency 911

**Tim Murphy**  
Police Chief

The Altus Police Department currently operate the E-911 for City of Altus and Jackson County which include 10 dispatchers and 2 part time dispatchers. The Altus/Jackson County E911 was developed to house, account and budget for county wide emergency 911 services.

The E911 is a county wide service which has tariff contributions from the E911 3-member board.

### Core Services

To serve the community by answering calls for assistance in time of crisis and be the calm reassuring voice to citizens in need. To dispatch Altus Police Officers, Jackson County Sheriff's Deputies, Altus Fire Department, Jackson County Rural Fire Departments and Jackson County EMS for calls for assistance.

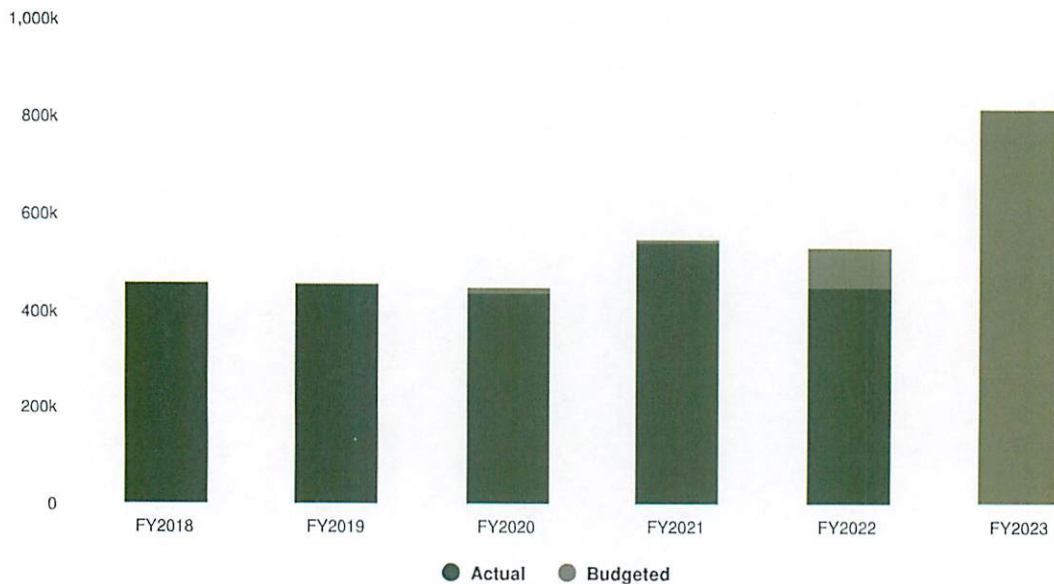
### Performance Measures

1. Receive calls for service from all people entering and living in Jackson County and receive and record all information as to the nature of the call, render aid when possible and relay information to the appropriate agency
2. Dispatch Altus Police Officers to calls for service and relay information requested by Officers by operating the OLTs, NLETS, NCIC, ODIS, and receive information from walk in citizens
3. Research, store, and disseminate information to Officers
4. Assist Officers in the search of female suspects and transportation of females when needed
5. Receive all after hours calls for the City of Altus

## Expenditures Summary

**\$813,850**    **\$282,622**  
(53.20% vs. prior year)

**37 - Emergency 911 Proposed and Historical Budget vs. Actual**



## Expenditures by Expense Type

Name	Account ID	FY2022 Amended	FY2022 Actual	FY2023 Budgeted	FY22 vs. FY23 \$	FY22 vs. FY23 %
<b>Expense Objects</b>						
<b>Personnel</b>						
Salaries	33-5-37.5100-101	\$316,156.06	\$263,125.67	\$472,000.00	\$208,874.33	79.4%
OMRF Retirement	33-5-37.5100-102	\$48,000.00	\$45,478.96	\$65,000.00	\$19,521.04	42.9%
Social Security	33-5-37.5100-107	\$24,100.00	\$23,579.65	\$42,000.00	\$18,420.35	78.1%
Insurance	33-5-37.5100-108	\$64,000.00	\$57,094.94	\$126,000.00	\$68,905.06	120.7%
Over Time	33-5-37.5100-110	\$50,000.00	\$52,511.48	\$75,000.00	\$22,488.52	42.8%
Life Insurance-Special	33-5-37.5100-115	\$771.52	\$624.35	\$1,000.00	\$375.65	60.2%
W/C Insurance	33-5-37.5100-118	\$1,200.00	\$1,117.52	\$850.00	-\$267.52	-23.9%
COVID-19 Salaries	33-5-37.5100-998	\$0.00	\$3,591.47	\$0.00	-\$3,591.47	-100%
<b>Total Personnel:</b>		<b>\$504,227.58</b>	<b>\$447,124.04</b>	<b>\$781,850.00</b>	<b>\$334,725.96</b>	<b>74.9%</b>
<b>Material And Supplies</b>						
Office Supplies	33-5-37.5201-110	\$5,000.00	\$50.86	\$5,000.00	\$4,949.14	9,730.9%
Misc&Janitorial Supplies	33-5-37.5201-120	\$2,000.00	\$1,227.51	\$2,000.00	\$772.49	62.9%
Uniform Purchase	33-5-37.5201-202	\$0.00	\$1,312.49	\$5,000.00	\$3,687.51	281%
<b>Total Material And Supplies:</b>		<b>\$7,000.00</b>	<b>\$2,590.86</b>	<b>\$12,000.00</b>	<b>\$9,409.14</b>	<b>363.2%</b>
<b>Other Services And Charges</b>						
Training & Travel Expenses	33-5-37.5307-101	\$20,000.00	\$876.75	\$20,000.00	\$19,123.25	2,181.2%
<b>Total Other Services And Charges:</b>		<b>\$20,000.00</b>	<b>\$876.75</b>	<b>\$20,000.00</b>	<b>\$19,123.25</b>	<b>2,181.2%</b>
<b>Total Expense Objects:</b>		<b>\$531,227.58</b>	<b>\$450,591.65</b>	<b>\$813,850.00</b>	<b>\$363,258.35</b>	<b>80.6%</b>

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# **CAPITAL IMPROVEMENTS**

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# Altus Capital Improvement Projects



## Welcome!

The link below will open our Capital Improvements Project Portal.

This public resource allows citizens, stakeholders and visitors to view the status of our major city-wide projects.

Projects like the MAPS II initiative and other key projects are presented in detail to help keep you informed on our progress!

**Capital Improvements  
Project Portal** [↗](#)



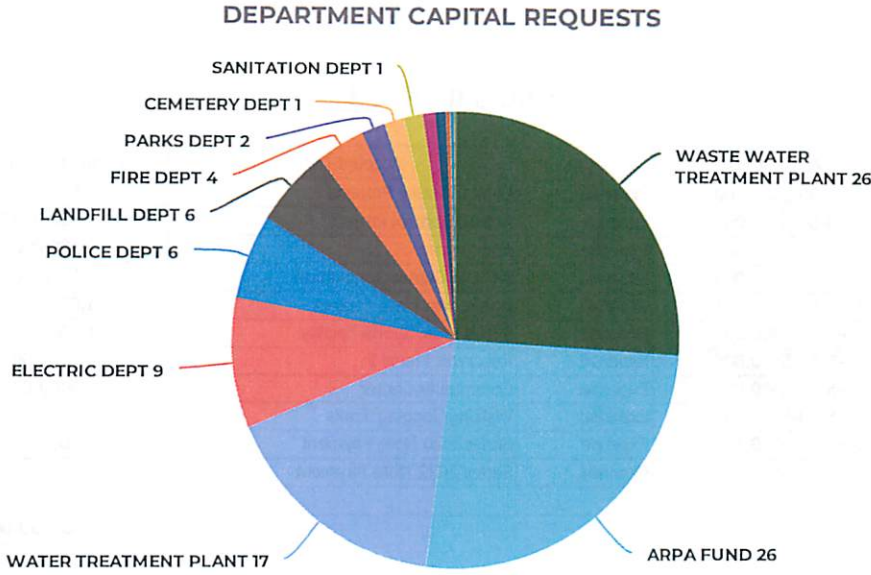
# Departmental Capital Requests

This represents the Capital Requests from all departments. These items will be brought individually to Council for approval as funds are available throughout FY23.

CAPITAL ITEMS INCLUDED IN PROPOSED FY23 BUDGET		
DEPARTMENT	DESCRIPTION	AMOUNT
GENERAL FUND		
09 - Police	2,400 sf Evidence Storage Building	200,000.00
09 - Police	Barrier Wall @ Firing Range	30,000.00
09 - Police	(1) ATV @ Firing Range	14,000.00
09 - Police	(5) Patrol Units @ \$63,000 w/upfitting	315,000.00
09 - Police	(1) Patrol Truck @ \$50,000 w/upfitting	50,000.00
09 - Police	(1) Detective Unit @ \$50,000 w/upfitting	50,000.00
<b>09 - Police Total</b>		<b>659,000.00</b>
10 - Animal Control	(4) Panasonic Toughbooks inc/Equipment (Look into Alternatives)	26,000.00
<b>10 - Animal Control Total</b>		<b>26,000.00</b>
11 - Fire	Grass Truck	200,000.00
11 - Fire	Standard Apparatus Bed/Equip for Rescue Truck	190,000.00
<b>11 - Fire Total</b>		<b>390,000.00</b>
13 - Parks	F-150 (To replace #401)	47,000.00
13 - Parks	Compact Track Loader Skidsteer	99,846.00
13 - Parks	Playground & Swing set @ Wilson Park (601 N Crain)	30,175.00
13 - Parks	(1) Mower	15,000.00
<b>13 - Parks Total</b>		<b>192,021.00</b>
14 - Cemetery	Construction of 40' x 60' Cemetery Chapel	145,000.00
14 - Cemetery	(1) Mower	15,000.00
<b>14 - Cemetery Total</b>		<b>160,000.00</b>
15 - Building Maintenance	2022 Transit Cargo Van	38,800.00
15 - Building Maintenance	2023 Ford F-150	47,000.00
<b>15 - Building Maintenance Total</b>		<b>85,800.00</b>
<b>General Fund Total</b>		<b>1,512,821.00</b>
AIRPORT FUND		
14 - Airport Fund	Refurbishment of SE T-Hangars (Floors & Electric work)	30,000.00
ALTUS MUNICIPAL AUTHORITY FUND		
16 - Water/Sewer Line Maint & Construction	TracHo w/ Trailer	100,000.00
<b>16 - Water/Sewer Line Maint &amp; Construction Total</b>		<b>100,000.00</b>
19 - Sanitation	(200) New Dumpsters	150,000.00
<b>19 - Sanitation Total</b>		<b>150,000.00</b>
21 - Water Treatment Plant	Pipe Gallery Improvements	900,000.00
21 - Water Treatment Plant	Replace Reverse Osmosis Membranes	150,000.00
21 - Water Treatment Plant	Improvement Project	800,000.00
<b>21 - Water Treatment Plant Total</b>		<b>1,850,000.00</b>
22 - Electric Dept	(1) Pick-up 1 ton 4 x 4, 4 door, w/utility bed	75,000.00
22 - Electric Dept	(1) Pick-up 3/4 ton 4 x 4, 4 door (On-Call 2nd'ary Truck) (will replace #500)	50,000.00
22 - Electric Dept	(1) Digger Truck (will replace #511)	250,000.00
22 - Electric Dept	(1) Ford F-550 w/dump bed or Small Dump Truck	125,000.00
22 - Electric Dept	(1) Service Bucket Truck w/sm bucket (will replace 2016 model)	185,000.00
22 - Electric Dept	Traffic Light @ Simpson/Main St	350,000.00
<b>22 - Electric Dept Total</b>		<b>1,035,000.00</b>
26 - Waste Water Treatment Plant	Install Fine Screen @ Headworks of SW WWTP	300,000.00
26 - Waste Water Treatment Plant	(1) John Deere 7220 Tractor (trade in old one)	90,000.00
26 - Waste Water Treatment Plant	Plant Improvement to Construct RAS/WAS Station	1,500,000.00
26 - Waste Water Treatment Plant	Replace Aerator No. 1	275,000.00
26 - Waste Water Treatment Plant	Replace Water Main that feeds the SE WWTP	350,000.00
26 - Waste Water Treatment Plant	Replace/Install (9) Slide Gates @ SE WWTP	131,000.00
26 - Waste Water Treatment Plant	Improvement Project (Bid# 22006)	255,000.00
<b>26 - Waste Water Treatment Plant Total</b>		<b>2,901,000.00</b>
35 - Engineering	Survey Equipment	35,000.00
<b>35 - Engineering Total</b>		<b>35,000.00</b>
36 - Landfill	(1) Dozer (replace 2007 D6 Dozer)	625,000.00
<b>36 - Landfill Total</b>		<b>625,000.00</b>
<b>Enterprise Fund Total</b>		<b>6,696,000.00</b>



# Department Capital Requests\_Chart



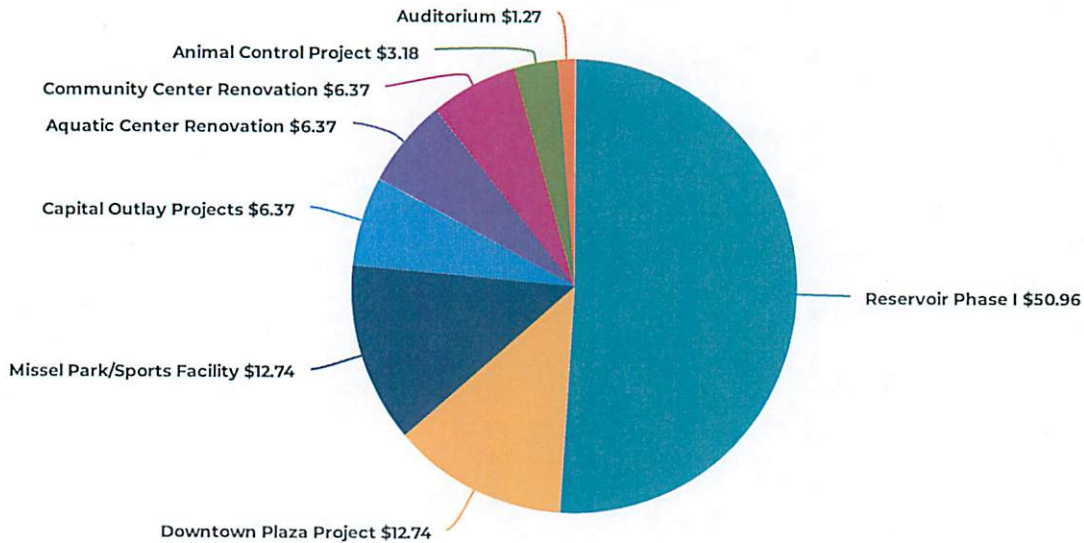
# MAPS II Projects

## MAPS II - FY 23

Account	Type	Account Name	Original Budget
56-5-50-5400.000	Expense	Capital Outlay Projects	500,000.00
56-5-50-5400.001	Expense	Animal Control Project	250,000.00
56-5-50-5400.002	Expense	Auditorium	100,000.00
56-5-50-5400.003	Expense	Aquatic Center Renovation	500,000.00
56-5-50-5400.004	Expense	Downtown Plaza Project	1,000,000.00
56-5-50-5400.005	Expense	Missel Park/Sports Facility	1,000,000.00
56-5-50-5400.006	Expense	Reservoir Phase I	4,000,000.00
56-5-50-5400.007	Expense	Community Center	500,000.00
56-5-50-5400.008	Expense	Walking/Jogging Trails	-
56-5-50-5500.100	Expense	Series2020 Note Payment	1,900,000.00
56-5-50-5500.101	Expense	Series 2022 Note Payment	-
			<b>9,750,000.00</b>

## MAPS II Projects\_Chart

### MAPS II PROJECTS



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# DEBT

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## **DWSRF Series 2015 Drinking Water SRF - April, 2015**

\$2,300,000 OWRB 2015 Series Drinking Water SRF Promissory Note, dated April 28, 2015, due in semi-annual installments of \$57,500 plus interest at 2.81% beginning September 15, 2016, with final payment due March 15, 2036, secured by a pledge of revenues generated from water and wastewater, proceeds to be used by the City for water system improvements.

## **AMA Electric System Utility Series 2015A - July, 2015**

\$5,530,000 Series 2015A Altus Municipal Authority Electric System Utility Revenue Note, dated July 21, 2015, due in various annual principal installments between \$280,000 and \$340,000 plus interest at 2.09% beginning January 1, 2016, with final payment due July 1, 2024, secured by electric revenues. Proceeds of the note were used to refund the 2013A Junior Lien Utility Revenue Note (used to purchase fire equipment); Promisory Note to NBC Oklahoma July 31, 2014 (used to purchase fire equipment); Veterans Substation Lease Purchase Agreement dated October 20, 2009 (used to purchase electric infrastructure); Series 2012 Note to OMPA dated March 1, 2012 (used to purchase wastewater infrastructure); Series 2014 Note to OMPA dated May 20, 2014 (used to purchase wastewater infrastructure); remainder used to purchase various utility equipment. The fire equipment portion of the note was paid in full during fiscal year 2019 so the note is no longer allocated between the governmental activities and the business activities.

## **CWSRF Series 2017 Clean Water SRF - November, 2017**

\$11,000,000, OWRB 2017 Series Clean Water SRF Promissory Note, dated November 3, 2017, due in semi-annual installments of \$5,000 to \$754,000 plus interest beginning March 15, 2018, with final payment due September 15, 2032, secured by a pledge of revenues generated from water and wastewater, proceeds to be used by the City to construct wastewater and meter infrastructure improvements.

## **Mountain Park Master Conservancy District**

\$7,830,000, contract obligation payable to Mountain Park Master Conservancy District, due in semi-annual installments of \$328,860 to \$450,225 plus interest at 3.26%, with final payment due October 1, 2025, secured by a pledge of gross revenues of water as approved by voters.





## **MAPS I - Series 2008**

\$10,000,000 Altus Municipal Authority Sales Tax Revenue Note, Series 2008, dated December 25, 2008, due in quarterly installments of \$175,000 to \$275,000 plus interest at 4.00% beginning August 1, 2009, with final payment due November 1, 2020, secured by sales tax revenues from a special sales tax of 1.75% as approved by voters of the City on August 26, 2009, proceeds to be used by the City and Altus School District for capital improvements.

## **MAPS I - Series 2009**

\$14,285,000, Altus Municipal Authority Sales Tax Revenue Note, Series 2009, dated March 25, 2009, due in quarterly installments of \$145,000 to \$395,000 plus interest at 4.25% beginning August 1, 2009, with final payment due November 1, 2020, secured by sales tax revenues from a special sales tax of 1.75% as approved by voters of the City on August 26, 2009, proceeds to be used by the City and Altus School District for capital improvements.

## **MAPS I - Series 2011**

\$4,000,000, Altus Municipal Authority Sales Tax Revenue Note, Series 2011, dated March 2, 2009, due in quarterly installments of \$95,000 to \$130,000 plus interest at 2.94% beginning August 1, 2009, with final payment due November 1, 2020, secured by sales tax revenues from a special sales tax of 1.75% as approved by voters of the City on August 26, 2009, proceeds to be used by the City and Altus School District for capital improvements.



## **MAPS II Sales Tax Fund Debt**

\$31,170,000 Altus Municipal Authority Sales Tax Revenue Note, Series 2020, dated November 2, 2020, due in quarterly installments of \$210,083.33 to \$319,640.85 plus interest at 1.68% beginning November 1, 2020, with final payment due October 1, 2033, secured by sales tax revenues from a special sales tax of 1.50% as approved by voters of the City on August 25, 2020, proceeds to be used by the City and Altus School District for capital improvements.



## **Oklahoma Department of Commerce CDBG Note - October, 1998**

\$232,183 Oklahoma Department of Commerce CDBG Note, dated October 2, 1998, issued by the Authority, monthly installments of \$967, secured by available utility revenues, with no interest, final maturity September, 2018



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# **APPENDIX**

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# 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.

