

TOWN OF CASHION  
P. O. BOX 27  
CASHION, OKLAHOMA 73016

May 25, 2017

Honorable Mayor and  
Board of Trustees  
Cashion, Oklahoma 73016

I am submitting a proposed budget for FY 2017-2018 for your consideration.

The total for all Funds is \$1,073,750. This amount compares with \$1,090,205 for FY 2016-2017 and FY 2015-2016 in the amount of \$1,272,003. The FY 2015-2016 budget included subsidizing the Ambulance Service budget, otherwise it would have been approximately the same amount as the last two years. I mention this comparison only to emphasize no real growth in being able to provide services and programs for Cashion's citizens.

Some light at the end of the tunnel is that the Street & Alley Fund and the Capital Improvement Fund are both available and include funds over and above what is needed to continue services at the current level.

These two Funds, according to my estimates will begin the FY with at least \$20,000 and \$40,000 respectfully. They both could be more depending on the collections for May and June. These Funds are both considered to be Non-fiscal Funds and accordingly can carry over unexpended moneys from one FY to the next. By accumulating moneys in these Funds, the Board of Trustees has some flexibility in providing services and programs that might not be available otherwise.

Other good news is that the Sales Tax source has far exceeded estimates and will cause less dependence on transfers from the Utilities Fund, which is running close for estimated expenditures in the next year. As best I can tell, this source is up considerably due to pipe line and windmill construction in the area. It is difficult to determine how much longer those collections will be available, so I have tried to be conservative in the estimated amount we might receive. Other help that may be available this next year that has not been before, is the amount of Use Tax we may receive. With the voluntary collection of Use Tax by Amazon. Com, this source should grow. Those amounts should start up in the next few weeks.

One significant source of revenues for the General Fund that has not performed well for the last few years is Enforcement Fees. I have visited with officials in the Police Department and they agree with me that the estimated revenues from this source should be reduced. I am proposing income in the amount of \$30,000 rather than this year's estimate of \$40,000. Other income sources in the General Fund are performing well and are meeting estimates.

The PWA provides major revenues and for the most part those amounts are meeting estimates. I am recommending reducing the amount received from the sale of water. Those collections obviously depend a lot on weather, which has not been cooperative. In other words we need drier weather. I am

guessing the weather will be about the same as this year and estimate gas sales to be about the same. The other sources are within original estimates.

I am estimating expenditures in the PWA to be approximately the same as this year. One exception is "Other Services and Charges" in the Gas Department. Bobby has advised that we need to replace Regulators and Relief valves in the Pioneer Ridge addition. He estimates that \$12,000 will do the job. You may recall that similar expenditures were recently made for other areas. Apparently, this expenditure should get our gas service up to snuff and should eliminate any complaint from the State Regulators.

After my visit with Department Directors, I have included the following Capital Outlay items for this proposed budget:

Police Department:

Pressure washer	\$ 350
Camera System Update	\$ 500
Internet Air Cards	\$ 2,100
Communications System Update	\$ 7,500
Continued car payments	\$15,900

General Fund (Included in "Other Services and Charges")

Safe	\$ 1,000
Printer	\$ 150
Telephone System	\$ 100


PWA

Mini-Excavator	\$35,000
4 inch Squeeze off tool	\$ 3,000
Hot water pressure washer	\$ 2,250

Just a few comments on Utility rates. Discussion of rate adjustments is never fun but sometimes has to be done. I am not suggesting changes in this budget, but the Board may want to discuss strategies for coming budgets. The Gas Rate has not changed since 2013, and the other rates were adjusted in 2015. I always suggest not going too long without adjustments so we don't have to approve substantial changes. As mentioned earlier in this letter, the two non-fiscal funds takes some of the pressure off for now, but with the budget not growing otherwise, awareness should be on our minds.

I have enjoyed serving with the Town officials and employees and look forward to continuing. Should you have questions or comments about my proposed budget, please contact me at your convenience.

Sincerely



William A. Moyer  
Town Consultant

**TOWN OF CASHION  
GENERAL FUND BUDGET  
FOR THE YEAR ENDING  
June 30, 2017**

	BUDGET 2015-2016	BUDGET 2016-2017	BUDGET 2017-2018
<b>REVENUE</b>			
Sales Tax	68,700	80,000	105,000
Franchise Tax	21,000	19,000	19,000
Use Tax	26,000	30,000	35,000
Alcoholic Beverage Tax	9,200	9,000	9,000
Other Revenues	22,000	22,000	22,000
Enforcement Fees	46,000	40,000	30,000
Interest	100	75	0
Grants	0	0	0
Carryover funds	25,000	15,000	15,000
<b>TOTAL REVENUES</b>	<b>218,000</b>	<b>215,075</b>	<b>235,000</b>
<b>OPERATING EXPENSES</b>			
General Government			
Personal Services	48,000	45,000	42,000
Material & Supplies	2,000	2,000	4,000
Other Services/Charges	43,000	50,000	55,000
<b>Total General Government</b>	<b>93,000</b>	<b>97,000</b>	<b>101,000</b>
Police Department			
Personal Services	125,000	125,000	125,000
Material & Supplies	5,000	7,500	7,000
Vehicle Operations	8,000	4,000	4,000
Vehicle Maintenance	2,000	2,000	2,000
Other Services/Charges	5,000	7,000	8,000
Capial Outlay	15,900	20,600	26,350
<b>Total Police Department</b>	<b>160,900</b>	<b>166,100</b>	<b>172,350</b>
<b>Totals</b>	<b>253,900</b>	<b>263,100</b>	<b>273,350</b>
Expenditures Exceeding Revenues			
	-35,900	-48,025	-38,350
Other Revenues			
Transfers in (PWA)	19,400	38,025	38,350
Transfers in Cap. Improve. Fund	16,500	10,000	0
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOWN OF CASHION  
STREET AND ALLEY FUND BUDGET  
FOR THE YEAR ENDING  
June 30, 2017**

	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>OPERATING REVENUE</b>			
Sales Tax	32,500	40,000	52,500
Gasoline Excise Tax	2,000	2,000	2,000
Motor Vehicle Tax	6,000	5,000	5,500
Grants	0	0	0
Other	0	0	0
Carryover Funds	15,000	40,000	20,000
<b>TOTAL INCOME</b>	<b>55,500</b>	<b>87,000</b>	<b>80,000</b>
<b>OPERATING EXPENSES</b>			
Personal Services	26,000	28,000	28,500
Materials & Supplies	10,000	10,000	11,400
Other Services/Charges	19,800	16,500	15,000
Capital Outlay	0	32,500	25,100
<b>TOTAL EXPENDITURES</b>	<b>55,500</b>	<b>87,000</b>	<b>80,000</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOWN OF CASHION  
COMMUNITY RELATIONS/BEAUTIFICATION FUND BUDGET  
FOR THE YEAR ENDING  
June 1, 2017**

	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>OPERATING REVENUE</b>			
Contributions	1831	955	0
Transf. From PWA	1,000	0	0
<b>TOTAL REVENUES</b>	<b>2,831</b>	<b>955</b>	<b>0</b>
<b>OPERATING EXPENSES</b>			
Materials and Supplies	1,831	455	0
Capital Outlay	0	0	0
Personal Services	1,000	500	0
<b>TOTAL EXPENDITURES</b>	<b>2,831</b>	<b>955</b>	<b>0</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOWN OF CASHION  
EMERGENCY SERVICES FUND BUDGET  
FOR THE YEAR ENDING  
June 30, 2017**

	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>REVENUE</b>			
County Sales Tax			
Ambulance Runs	35,000	0	0
Fire Runs	0	0	0
Donations	2,000	2,000	2,000
Subscriptions	20,000	0	0
Other	140,000	16,250	16,250
<b>TOTAL REVENUES</b>	<b>197,000</b>	<b>18,250</b>	<b>18,250</b>
<b>OPERATING EXPENSES</b>			
Fire Department			
Personal Services	0	2,000	2,000
Material & Supplies	2,000	6,000	6,000
Other Ser/Chg-Rental prop.	1,000	4,800	4,800
Other Ser/Chg-Fire Dep't	0	5,450	5,450
<b>Total Fire Department</b>	<b>3,000</b>	<b>18,250</b>	<b>18,250</b>
Ambulance Department			
Personal Services	230,000	0	0
Material & Supplies	16,000	0	0
Other Services/Charges	12,000	0	0
Capital Outlay	0	0	0
<b>Total Ambulance Department</b>	<b>258,000</b>	<b>0</b>	<b>0</b>
Transfers to Administrative	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>261,000</b>	<b>18,250</b>	<b>18,250</b>
Expenses Over Revenue	64,000	0	0
Transfer From PWA	64,000	0	0
<b>BALANCE</b>	<b>\$0</b>	<b>0</b>	<b>0</b>

**TOWN OF CASHION  
UTILITY FUND BUDGET  
FOR THE YEAR ENDING  
June 30,2017**

		BUDGET	BUDGET	BUDGET
		2015-2016	2016-2017	2017-2018
<b>OPERATING REVENUE</b>				
	Gas	235,000	180,000	180,000
	Sewer	92,272	90,000	88,000
	Trash	175,000	175,000	175,000
	Water	203,376	200,000	190,000
	Penalties	0	0	0
	Utility Fees	0	0	0
	Other Revenues	15,000	15,900	15,000
<b>TOTAL REVENUES</b>		<b>720,648</b>	<b>660,900</b>	<b>648,000</b>
<b>OPERATING EXPENSES</b>				
Administration Depart				
	Personal Services (All Depts)	150,000	150,000	150,000
	Materials & Supplies	4,000	8,000	8,000
	Other Services/Charges	140,000	60,000	65,000
	Capital Outlay	15,900	51,200	31,650
	Depreciation	0	0	0
<b>Total Administrative</b>		<b>309,900</b>	<b>269,200</b>	<b>254,650</b>
<b>GAS DEPARTMENT</b>				
	Materials & Supplies	6,000	6,000	8,000
	Gas Purchased for ReSale	80,000	60,000	60,000
	Capital Outlay	0	0	0
	Other Servies/Charges	4,000	10,000	22,000
	Depreciation	0	0	0
<b>Total Gas Department</b>		<b>90,000</b>	<b>76,000</b>	<b>90,000</b>
<b>SEWER DEPARTMENT</b>				
	Materials & Supplies	7,000	7,000	7,000
	Other Servies/Charges	7,000	7,000	6,000
	Capital Outlay	0	0	0
	Depreciation/Amortization	0	0	0
	Trust Fund Payments	0	36,000	36,000
<b>Total Sewer Depart</b>		<b>14,000</b>	<b>50,000</b>	<b>49,000</b>
<b>TRASH DEPARTMENT</b>				
	Materials & Supplies			
	Other Servies/Charges			
	Capital Outlay			
	Depreciation			
<b>Total Trash Department</b>		<b>135,000</b>	<b>135,000</b>	<b>140,000</b>
<b>WATER DEPARTMENT</b>				
	Materials & Supplies	9,000	10,000	9,000
	Water Purchsed to Resell	65,000	65,000	63,000
	Other Services/Charges	10,000	5,000	4,000
	Capital Outlay	0	0	0
	Depreciation		0	
<b>Total Water Department</b>		<b>84,000</b>	<b>80,000</b>	<b>76,000</b>

<b>TOTAL EXPENSES</b>	632,900	610,200	609,650
Revenues Over Expenses	87,748	50,700	38,350
Transfer to Other Funds	84,400	38,025	38,350
<b>BALANCE</b>	3,348	12,675	0

---



**TOWN OF CASHION  
 CAPITAL IMPROVEMENT FUND BUDGET  
 FOR THE YEAR ENDING  
 June 30, 2017**

	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>OPERATING REVENUE</b>			
Sales Tax	32,500	40,000	52,500
Carry-over from 2015-2016	4,000	20,000	40 000
<b>TOTAL INCOME</b>	<b>36,500</b>	<b>60,000</b>	<b>92,500</b>
<b>OPERATING EXPENSES</b>			
Capital Outlay	20,000	50,000	92,500
Transf. to Gen. Fund	16,500	10,000	0
<b>TOTAL EXPENDITURES</b>	<b>36,500</b>	<b>60,000</b>	<b>92,500</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>