

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

May 30, 2019

The Honorable Mayor and  
Board of Trustees  
Cashion, Oklahoma 73016

I am submitting a proposed budget for the FY 2019-2020 for your consideration and adoption.

The total of all funds is \$1,390,500. This compares to the current approved budget total of \$1,263,300. We do need to approve some amendments to this year's budget and those will bring the totals closer to the proposed FY 2019-2020 budget.

As you are aware, the Police Budget in the current year is substantially in excess of authorized expenditures. Obviously this causes concern. However, after meeting with the Acting Police Chief, he believes the Department can provide adequate service and protection with a budget substantially the same as was approved for FY 2018-2019. Consequently I am submitting a very similar budget for them. Some of the amendments needed are due to unexpected grants, i.e. Police Body Cams, and insurance proceeds for a Fire vehicle and the pivot equipment in the Sewage Department. Most of the other expenditures are in line with their appropriations.

You may recall that we adjusted most of the Utility rates last year. At this time we have not received information from the Water District as to whether or not their rate will change. Unless we are notified of a substantial increase, if any, I believe we can keep the current rates for our utilities the same.

Revenues for the current year were pretty much as estimated with only a few exceptions. Municipal sales tax appears to be down slightly, but the Use Tax exceeds estimates and I believe that revenue source will continue to do well. You will also note that Enforcement Fees (Police Department) are considerably above estimates. The Acting Chief believes that source will exceed my estimates for this proposed budget. I am just conservative enough to wait until we have had more experience with that source of income. I would rather add to than reduce when budget amendment time comes next year.

I estimate that PWA revenues and expenditures will not change much. I did estimate an increase in Gas sales and in Trash collections. With the growth in Cashion, we should see both those sources increase. Gas being so dependent on weather conditions is also a guess, but again, growth will help some.

After visiting with Department Directors I find their requests for Capital Outlay expenditures to be very well thought out and minimal in cost. I have included funds for Capital Outlay as follows:

Police Department: Continued Car payments \$15,900; Radar \$500; Upgrade office light fixtures \$1,250; Garage Motors and controllers \$1,500; and two (2) Tasers with battery \$3,000. The total recommended is \$22,150.

General Fund: Flooring for Town Hall and some security measures \$5,000.

PWA: Generator with electric start \$5,000.

Fire Service: I have not included their request in the operating budget, but recommend that the Board of Trustees consider utilizing funds from the Capital Improvement Fund Budget. The request is for \$80,000 to fund concrete at the front of the station \$30,000; Refinish floor in Kitchen, Laundry area; Day rooms and gear room \$18,000; Remodel bathrooms and kitchen, re-gravelling back pad with install of French Drain and replace Fire Station sign on front of building \$32,000. The Service has submitted justification for each of these projects.

The Board of Trustees will have an estimated \$215,000 in the Capital Improvement Budget for FY 2019-2020. \$50,000 has already been pledged to match a requirement for receiving a grant from NODA for sewer line improvements. That leaves \$165,000 for projects such as those in the Fire Service request. Obviously, the Board could approve all of the projects, or spread them out a longer period of time depending on severity of the needs. This is considered to be a Non-Fiscal Fund and can be carried over from one FY to another.

The use of the Capital Improvement Fund is very broad and offers a lot of flexibility as to how they can be spent. Title 11, section 17-110 includes this language: "Capital Improvements include roads and streets, drainage improvements, water and sewerage improvements, machinery, equipment and fixtures, all real property, all construction or reconstruction of buildings, appurtenances and improvements to real property, or the cost expenses related thereto of rights-of-way or other real property, engineering, architectural or legal fees,----".

The Budget proposal includes funds for providing Christmas bonuses and salary adjustments as earned and approved by the appropriate official(s). Finally, I respectfully ask your consideration for increasing my fee by \$50.00 per work day. The current rate of \$150.00 has never been adjusted at any time during the nineteen (19) years I have served as your Consultant.

I have enjoyed each and every one of those years and look forward to a continued *relationship*.

Please contact me with any questions or comments you may have.

Sincerely

William A. Moyer  
Town Consultant

TOWN OF CASHION  
GENERAL FUND BUDGET  
FOR THE YEAR ENDING  
JUNE 30, 2020

	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020
<b>REVENUE</b>			
Sales Tax	105,000	135,000	130,000
Franchise Tax	19,000	19,000	19,000
Use Tax	35,000	45,000	63,000
Alcoholic Beverage Tax	9,000	10,000	12,000
Other Revenues	22,000	25,000	25,000
Enforcement Fees	30,000	30,000	55,000
Interest	0	0	0
Grants	0	0	0
Carryover funds	15,000	25,000	30,000
<b>TOTAL REVENUES</b>	<b>235,000</b>	<b>289,000</b>	<b>334,000</b>
<b>OPERATING EXPENSES</b>			
General Government			
	Personal Services	42,000	41,000
	Material & Supplies	4,000	4,000
	Other Services/Charges	55,000	55,000
<b>Total General Government</b>	<b>101,000</b>	<b>100,000</b>	<b>135,850</b>
Police Department			
	Personal Services	125,000	136,000
	Material & Supplies	7,000	10,000
	Vehicle Operations	4,000	4,000
	Vehicle Maintenance	2,000	4,000
	Other Services/Charges	8,000	17,000
	Capial Outlay	26,350	25,300
<b>Total Police Department</b>	<b>172,350</b>	<b>196,300</b>	<b>198,150</b>
<b>Totals</b>	<b>273,350</b>	<b>296,300</b>	<b>334,000</b>
Expenditures			
Exceeding Revenues	-38,350	7,300	0
Other Revenues			
	Transfers in (PWA)	38,350	0
	Transfers in Cap. Improve. Fund	0	7,300
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOWN OF CASHION  
UTILITY FUND BUDGET  
FOR THE YEAR ENDING  
JUNE 30, 2020**

	BUDGET 2017-2018	BUDGET 2018-2019	2019-2020
<b>OPERATING REVENUE</b>			
Gas	180,000	190,000	215,000
Sewer	88,000	91,000	91,000
Trash	175,000	178,500	190,000
Water	190,000	190,000	190,000
Penalties	0	0	0
Utility Fees	0	0	0
Other Revenues	15,000	15,000	15,000
<b>TOTAL REVENUES</b>	<b>648,000</b>	<b>664,500</b>	<b>701,000</b>
<b>OPERATING EXPENSES</b>			
Administration Depart			
Personal Services (All Depts)	150,000	170,000	185,000
Materials & Supplies	8,000	8,000	8,000
Other Services/Charges	65,000	65,000	75,000
Capital Outlay	31,650	2,500	5,000
Depreciation	0	0	0
<b>Total Administrative</b>	<b>254,650</b>	<b>245,500</b>	<b>273,000</b>
<b>GAS DEPARTMENT</b>			
Materials & Supplies	8,000	10,000	10,000
Gas Purchased for ReSale	60,000	60,000	70,000
Capital Outlay	0	13,000	5,000
OTHER SER/CHGS	22,000	10,000	10,000
Depreciation	0	0	0
<b>Total Gas Department</b>	<b>90,000</b>	<b>93,000</b>	<b>95,000</b>
<b>SEWER DEPARTMENT</b>			
Materials & Supplies	7,000	7,000	10,000
OTHER SER/CHG	6,000	8,000	8,000
Capital Outlay	0	6,000	0
Depreciation/Amortization	0	0	0
Trust Fund Payments	36,000	24,000	24,000
<b>Total Sewer Depart</b>	<b>49,000</b>	<b>45,000</b>	<b>42,000</b>
<b>TRASH DEPARTMENT</b>			
Materials & Supplies			
OTHER SER/.CHG			
Capital Outlay			
Depreciation			
<b>Total Trash Department</b>	<b>140,000</b>	<b>150,000</b>	<b>160,000</b>
<b>WATER DEPARTMENT</b>			
Materials & Supplies	9,000	12,000	12,000
Water Purchsed to Resell	63,000	65,000	90,000
Other Services/Charges	4,000	3,000	3,000
Capital Outlay	0	0	0
Depreciation	0	0	0
<b>Total Water Department</b>	<b>76,000</b>	<b>80,000</b>	<b>105,000</b>

<b>TOTAL EXPENSES</b>			
Revenues Over Expenses	609,650	613,500	675,000
	38,350	51,000	26,000
Transfer to Other Funds	38,350	0	0
<b>BALANCE</b>	0	51,000	26,000

**TOWN OF CASHION  
STREET AND ALLEY FUND BUDGET  
FOR THE YEAR ENDING  
JUNE 30, 2020**

	BUDGET	BUDGET	BUDGET
	2017-2018	2018-2019	2019-2020
<b>OPERATING REVENUE</b>			
Sales Tax	52,500	67,500	65,000
Gasoline Excise Tax	2,000	2,000	2,000
Motor Vehicle Tax	5,500	5,500	5,500
Grants	0	0	0
Other	0	0	0
Carryover Funds	20,000	60,000	50,000
<b>TOTAL INCOME</b>	<b>80,000</b>	<b>135,000</b>	<b>122,500</b>
<b>OPERATING EXPENSES</b>			
Personal Services	28,500	34,000	40,000
Materials & Supplies	11,400	80,000	57,500
Other Services/Charges	15,000	20,000	25,000
Capital Outlay	25,100	1,000	0
<b>TOTAL EXPENDITURES</b>	<b>80,000</b>	<b>135,000</b>	<b>122,500</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

TOWN OF CASHION  
 CAPITAL IMPROVEMENT FUND BUDGET  
 FOR THE YEAR ENDING  
 JUNE 30, 2020

	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020
<b>OPERATING REVENUE</b>			
Sales Tax	52,500	67,500	65,000
Carry-over from 2015-2016	40,000	133,000	150,000
<b>TOTAL INCOME</b>	<b>92,500</b>	<b>200,500</b>	<b>215,000</b>
<b>OPERATING EXPENSES</b>			
<b>CAPITAL IMPROVE.</b>	<b>92,500</b>	<b>193,200</b>	<b>215,000</b>
Transf. to Gen. Fund	0	7,300	0
<b>TOTAL EXPENDITURES</b>	<b>92,500</b>	<b>200,500</b>	<b>215,000</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, 2020**

	BUDGET	BUDGET	BUDGET
	2017-2018	2018-2019	2019-2020
<b>REVENUE</b>			
County Sales Tax		0	0
Ambulance Runs	0	0	0
Fire Runs	0	0	0
Donations	2,000	2,000	2,000
Subscriptions	0	0	0
Other	16,250	16,000	16,000
<b>TOTAL REVENUES</b>	<b>18,250</b>	<b>16,000</b>	<b>18,000</b>
<b>OPERATING EXPENSES</b>			
Fire Department			
Personal Services	2,000	2,000	2,000
Material & Supplies	6,000	5,000	5,000
Other Ser/Chg-Rental prop.	4,800	5,000	5,000
Other Ser/Chg-Fire Dep't	5,450	6,000	6,000
<b>Total Fire Department</b>	<b>18,250</b>	<b>18,000</b>	<b>18,000</b>
Ambulance Department			
Personal Services	0	0	0
Material & Supplies	0	0	0
Other Services/Charges	0	0	0
Capital Outlay	0	0	0
<b>Total Ambulance Department</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers to Administrative	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>18,250</b>	<b>18,000</b>	<b>18,000</b>
Expenses Over Revenue	0	0	0
Transfer From PWA	0	0	0
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>