

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

MAY 27, 2021

The Honorable Mayor
And Board of Trustees
Cashion, Oklahoma 73016

I am submitting a proposed budget for FY 2021-2022 for your consideration and possible adoption.

As predicted, this proposal was very difficult to prepare. All though our revenues are up *slightly*, one of our major sources, sales tax, was down significantly. Had it not been for increased Use Taxes and Law Enforcement Fees, we would be in a world of hurt.

PWA revenues are up due to the rate increases approved during the year, and because of huge increases in gas usage.

Another concern is the unusual expenses due to rising costs for material and supplies needed to conduct municipal operations. Those increases impacted us significantly and we are not sure what reimbursements we should receive. The Emergency Director is working on this matter, but we don't expect any revenues for a while. As we find out, it may be possible to amend the budget.

Unfortunately I could not figure a way to fund all requests from staff.

I did include \$2,500 for the Police to purchase Dash Cams, and a I Pad for Emergency Management. They have also requested another new vehicle. I did not include that in the operating budget, but if the Board so desires, one could be funded out of the Capital Improvement Fund.

They also would like to hire additional Patrolmen to support 24/7 operations for the Town. Due to the tight budget, I did not include any funds for that purpose. This is a matter the Board needs to be aware of and this may be a discussion item for future study.

The Fire service will be submitting a couple of proposals which would have an impact on Personal Services costs. Again, because of the tight budget, I did not include funding for expenses we don't currently have. Should the Board approve one of the proposals, the budget could be amended during the budget year. This could be an expenditure from the Capital Improvement Fund.

I have mentioned funding from Capital Improvement Fund several times but I would remind the Board that this Fund is funded from sales taxes. I'm not saying don't spend it, but only cautioning that this may not be a reliable source.

I also did not include funds for all requests from PWA. They requested a new truck, hand held camera for sewer manholes, and a golf cart. I included funding for a truck after staff advised that a new truck was their priority. I split the costs among Street and Alley, sewer and gas accounts, in the amount of \$36,000.

I hope that with Covid 19 on the wane, that the sales tax and use tax sources will begin to see increased collections. I have also visited with the Police personnel who advise that they believe revenues from law enforcement will increase more than I have estimated by quite a bit. I hope they are right.

I commend the Cashion staff. This past year was not easy but they persevered and kept every thing running. I know they will continue to do so.

Accolades to the Trustees for making decisions that are sometimes not easy but necessary to *assure* that Cashion's citizens get the services they deserve.

I have enjoyed working with all of you and look forward to assisting you as best I can.

Very Truly Yours

William A Moyer
Town Consulttant

**TOWN OF CASHION
GENERAL FUND BUDGET
FOR THE YEAR ENDING
June 30, 2022**

	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
REVENUE			
Sales Tax	130,000	125,000	100,000
Franchise Tax	19,000	23,000	25,000
Use Tax	63,000	78,000	105,000
Alcoholic Beverage Tax	12,000	13,000	16,000
Other Revenues	25,000	20,000	20,000
Enforcement Fees	55,000	45,000	70,000
Interest	0	0	
Grants	0	0	
Carryover funds	30,000	25,000	40,000
TOTAL REVENUES	334,000	329,000	376,000
OPERATING EXPENSES			
General Government			
Personal Services	55,000	50,000	70,000
Material & Supplies	11,000	15,000	10,000
Other Services/Charges	69,850	63,100	93,500
Total General Government	135,850	128,100	173,500
Police Department			
Personal Services	141,000	150,000	165,000
Material & Supplies	10,000	10,000	8,000
Vehicle Operations	5,000	6,000	5,000
Vehicle Maintenance	5,000	4,000	4,000
Other Services/Charges	15,000	15,000	18,000
Capial Outlay	22,150	15,900	2,500
Total Police Department	198,150	200,900	202,500
Totals	334,000	329,000	376,000
Expenditures Exceeding Revenues	0	0	
Other Revenues		0	
Transfers in (PWA)	0	0	0
Transfers in Cap. Improve. Fund	0	0	0
BALANCE	0	0	0

TOWN OF CASHION
STREET AND ALLEY FUND BUDGET
FOR THE YEAR ENDING
JUNE 30, 2022

	BUDGET	BUDGET	BUDGET
	2019-2020	2020-2021	2021-2022
OPERATING REVENUE			
Sales Tax	65,000	62,500	47,500
Gasoline Excise Tax	2,000	2,000	2,000
Motor Vehicle Tax	5,500	5,000	6,500
Grants	0	0	0
Other	0	0	0
Carryover Funds	50,000	30,000	40,000
TOTAL INCOME	122,500	99,500	96,000
OPERATING EXPENSES			
Personal Services	40,000	43,000	30,000
Materials & Supplies	57,500	36,500	30,000
Other Services/Charges	25,000	20,000	20,000
Capital Outlay	0	0	16,000
TOTAL EXPENDITURES	122,500	99,500	96,000
BALANCE	0	0	0

**TOWN OF CASHION
EMERGENCY SERVICES FUND BUDGET
FOR THE YEAR ENDING
June 30, 2022**

	BUDGET	BUDGET	BUDGET
	2019-2020	2020-2021	2021-2022
REVENUE			
County Sales Tax	0	0	0
Ambulance Runs	0	0	0
Fire Runs	0	0	0
Donations	2,000	2,000	2,000
Subscriptions	0	0	0
Other	16,000		10,000
TOTAL REVENUES	18,000	12,000	12,000
OPERATING EXPENSES			
Fire Department			
Personal Services	2,000	2,000	2,000
Material & Supplies	5,000	3,000	3,000
Other Ser/Chg-Rental prop.	5,000	0	0
Other Ser/Chg-Fire Dep't	6,000	7,000	7,000
Total Fire Department	18,000	12,000	12,000
Ambulance Department			
Personal Services	0	0	0
Material & Supplies	0	0	0
Other Services/Charges	0	0	0
Capital Outlay	0	0	0
Total Ambulance Department	0	0	0
Transfers to Administrative	0	0	0
TOTAL EXPENDITURES	18,000	12,000	12,000
Expenses Over Revenue	0	0	0
Transfer From PWA	0	0	0
BALANCE	0	0	0

**TOWN OF CASHION
UTILITY FUND BUDGET
FOR THE YEAR ENDING
JUNE 30,2022**

	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
OPERATING REVENUE			
Gas	215,000	210,000	225,000
Sewer	91,000	96,000	102,000
Trash	190,000	190,000	215,000
Water	190,000	198,000	206,000
Penalties	0	0	0
Utility Fees	0	0	0
Other Revenues	15,000	5,000	5,000
TOTAL REVENUES	701,000	699,000	753,000
OPERATING EXPENSES			
Administration Depart			
Personal Services (All Depts)	185,000	200,000	210,000
Materials & Supplies	8,000	3,000	2,000
Other Services/Charges	75,000	80,000	80,000
Capital Outlay	5,000	5,000	0
Depreciation	0	0	0
Total Administrative	273,000	288,000	292,000
GAS DEPARTMENT			
Materials & Supplies	10,000	10,000	15,000
Gas Purchased for ReSale	70,000	60,000	75,000
Capital Outlay	5,000	8,000	8,000
OTHER SERVICES/SUPPLIES	10,000	8,000	8,000
Depreciation	0	0	0
Total Gas Department	95,000	86,000	106,000
SEWER DEPARTMENT			
Materials & Supplies	10,000	8,000	7,000
OTHER SERVICES/SUPPLIES	8,000	6,000	6,000
Capital Outlay	0	14,000	8,000
Depreciation/Amortization	0	0	0
Trust Fund Payments	24,000	24,000	24,000
Total Sewer Depart	42,000	52,000	45,000
TRASH DEPARTMENT			
Materials & Supplies			
Other Servies/Charges			
Capital Outlay			
Depreciation			
Total Trash Department	160,000	170,000	190,000
WATER DEPARTMENT			
Materials & Supplies	12,000	10,000	7,000
Water Purchsed to Resell	90,000	90,000	93,000
Other Services/Charges	3,000	3,000	3,000
Capital Outlay	0	0	0
Depreciation	0	0	0
Total Water Department	105,000	103,000	103,000

TOTAL EXPENSES	675,000	699,000	736,000
Revenues Over Expenses	26,000	0	17,000
Transfer to Other Funds	0	0	0
BALANCE	26,000	0	0

**TOWN OF CASHION
CAPITAL IMPROVEMENT FUND BUDGET
FOR THE YEAR ENDING
June 30, 2022**

	BUDGET	BUDGET	BUDGET
	2019-2020	2020-2021	2021-2022
OPERATING REVENUE			
Sales Tax	65,000	62,500	47,500
Carry-over from 2019-2020	150,000	67,000	75,000
TOTAL INCOME	215,000	129,500	122,500
OPERATING EXPENSES			
CAPITAL IMPROVE.	215,000	129,500	122,500
Transf. to Gen. Fund	0	0	0
TOTAL EXPENDITURES	215,000	129,500	122,500
BALANCE	0	0	0