

TOWN OF CASHION

P.O. BOX 27

CASHION, OKLAHOMA 73016-0027

June 30, 2022

Oklahoma State Auditor & Inspector  
100 State Capitol Building  
Oklahoma City, OK 73105

Dear Auditor

Please find enclosed a copy of the Town of Cashion's Budget documents which were prepared in accordance with the Oklahoma Municipal Budget Act.

The budget was adopted by the Board of Trustees during their meeting on June 20, 2022, and following the required Public Hearing held on that same date.

Very truly yours

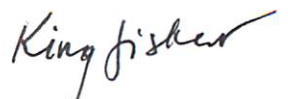


William A. Moyer  
Town Consultant

RECEIVED

JUL 05 2022

State Auditor  
and Inspector



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

MAY 28, 2022

The Honorable Mayor  
And Board of Trustees  
Cashion, Oklahoma 73016

As required by the Oklahoma Municipal Budget Act, I am submitting the proposed budget for FY 22-23 for your review and adoption.

I often refer to this activity as the "annual guessing game" since our estimates are just that—guesses. During the last five years, our predictions do not represent a pattern, so we start over each year and hope we are close.

Other Governmental entities are having the same experience. For instance, I notice the Fed's are predicting that we will experience high inflation into 2023, and that the Consumer Index will rise 6.1 % this year and 3.1% over that in 2023. With significant changes in the economy like this, what predictions do we rely on at our level. Basically, just—a guess.

So, here we go. Our total budget is approaching 1.5 million which is a high figure for our community. One of our major revenue sources has been the sales tax. You are probably aware that the Governor has called a Special Session to reconsider removing sales tax from groceries. Although the plan is to not remove the local tax, such a removal opens the door in future years. In the late 1960's the municipal tax was frozen for two years, so it is vulnerable. This makes the Use Tax much more valuable for local governments.

I have visited with Chief Baldini about the predictions for Enforcement Fees. You will notice that source is up. When the detour through Cashion ends, how does that impact us? Or does it? This source has been up and down, but hopefully will remain steady.

We need to keep a close watch on PWA Sources of revenues. I did not recommend changes but adjustments probably will be needed. As you know, we have already been made aware of changes in costs for water, and we will probably receive notice of changes in Sanitation rates. This needs to be on a future agenda once we know our costs.

I tried to include each Departmental request for the budget proposal. However, due to the tight budget, I did not include the Fire Service request as it requires funding we do not currently have. Their proposal is included with this proposed budget for your discussion. Should the Board want to include it, we can amend the budget at a later time.

I did include the following for Police: Body Cam--\$4,800, floor safe for evidence room--\$650, office refrigerator--\$100: for PWA—sewer camera--\$9,000, ATV Side by Side--\$20,000, pick-up--\$40,000 (Split among Street & Alley and Gas): for General Fund--\$5,000 for files.

Overall, the costs for providing municipal services is not cheap. After visiting with Bobby, he advises that we are not only paying more for materials and supplies, and that many items we need are scarce.

I hope our citizens realize that the cost of living they are experiencing at home, is also felt by the Town. Staff is to be commended for getting things done even with all the odds being against them.

And, the Board is to be applauded for making decisions that are difficult, but necessary to assure that Cashion's citizens are provided the services they deserve.

Hopefully this proposal will be acceptable and will offer a good guide for next year.

Very truly yours

William A. Moyer  
Town Consultant

**TOWN OF CASHION  
GENERAL FUND BUDGET  
FOR THE YEAR ENDING  
June 30, 2023**

	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023
<b>REVENUE</b>			
Sales Tax	125,000	100,000	120,000
Franchise Tax	23,000	25,000	31,000
Use Tax	78,000	105,000	125,000
Alcoholic Beverage Tax	13,000	16,000	16,000
Other Revenues	20,000	20,000	20,000
Enforcement Fees	45,000	70,000	103,000
Interest	0		0
Grants	0		0
Carryover funds	25,000	40,000	25,000
<b>TOTAL REVENUES</b>	<b>329,000</b>	<b>376,000</b>	<b>460,000</b>
<b>OPERATING EXPENSES</b>			
General Government			
Personal Services	50,000	70,000	78,000
Material & Supplies	15,000	10,000	8,000
Other Services/Charges	63,100	75,000	100,000
<b>Total General Government</b>	<b>128,100</b>	<b>155,000</b>	<b>186,000</b>
Police Department			
Personal Services	150,000	165,000	175,000
Material & Supplies	10,000	8,000	10,000
Vehicle Operations	6,000	5,000	10,000
Vehicle Maintenance	4,000	4,000	3,000
Other Services/Charges	15,000	18,000	18,000
Capial Outlay	15,900	2,500	5,550
<b>Total Police Department</b>	<b>200,900</b>	<b>202,500</b>	<b>221,550</b>
<b>Totals</b>	<b>329,000</b>	<b>357,500</b>	<b>407,550</b>
Revenues			
Exceeding Expend	0	18,500	52,450
Transfer to Emer. Service			5,000
	0		
Transfer to PWA	0	18,500	47,450
	0	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, 2023**

	BUDGET	BUDGET	BUDGET
	2020-2021	2021-2022	2022-2023
<b>OPERATING REVENUE</b>			
Sales Tax	62,500	47,500	60,000
Gasoline Excise Tax	2,000	2,000	2,000
Motor Vehicle Tax	5,000	6,500	6,000
Grants	0	0	0
Other	0	0	0
Carryover Funds	30,000	40,000	38,000
<b>TOTAL INCOME</b>	<b>99,500</b>	<b>96,000</b>	<b>106,000</b>
<b>OPERATING EXPENSES</b>			
Personal Services	43,000	30,000	30,000
Materials & Supplies	36,500	30,000	40,000
Other Services/Charges	20,000	20,000	16,000
Capital Outlay	0	16,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>99,500</b>	<b>96,000</b>	<b>106,000</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, 2023**

	BUDGET	BUDGET	BUDGET
	2020-2021	2021-2022	2022-2023
<b>REVENUE</b>			
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		10,000	10,000
<b>TOTAL REVENUES</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>OPERATING EXPENSES</b>			
Fire Department			
Personal Services	2,000	2,000	2,000
Material & Supplies	3,000	3,000	5,000
Other Ser/Chg-Rental prop.	0	0	0
Other Ser/Chg-Fire Dep't	7,000	7,000	10,000
<b>Total Fire Department</b>	<b>12,000</b>	<b>12,000</b>	<b>17,000</b>
<b>Ambulance Department</b>			
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>12,000</b>	<b>12,000</b>	<b>17,000</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>

**TOWN OF CASHION  
UTILITY FUND BUDGET  
FOR THE YEAR ENDING  
JUNE 30,2023**

	BUDGET 2020-2021	BUDGET 2021-2022	BUDGET 2022-2023
<b>OPERATING REVENUE</b>			
Gas	210,000	225,000	235,000
Sewer	96,000	102,000	102,000
Trash	190,000	215,000	230,000
Water	198,000	206,000	230,000
Penalties	0	0	0
Utility Fees	0	0	0
Other Revenues	5,000	5,000	5,000
<b>TOTAL REVENUES</b>	<b>699,000</b>	<b>753,000</b>	<b>802,000</b>
<b>OPERATING EXPENSES</b>			
Administration Depart			
Personal Services (All Depts)	200,000	210,000	225,000
Materials & Supplies	3,000	2,000	2,000
Other Services/Charges	80,000	80,000	84,450
Capital Outlay	5,000	0	5,000
Depreciation	0	0	0
<b>Total Administrative</b>	<b>288,000</b>	<b>292,000</b>	<b>316,450</b>
<b>GAS DEPARTMENT</b>			
Materials & Supplies	10,000	15,000	15,000
Gas Purchased for ReSale	60,000	75,000	90,000
Capital Outlay	8,000	8,000	20,000
OTHER SERVICES/SUPPLIES	8,000	8,000	8,000
Depreciation	0	0	0
<b>Total Gas Department</b>	<b>86,000</b>	<b>106,000</b>	<b>133,000</b>
<b>SEWER DEPARTMENT</b>			
Materials & Supplies	8,000	7,000	5,000
OTHER SERVICES/SUPPLIES	6,000	6,000	15,000
Capital Outlay	14,000	8,000	9,000
Depreciation/Amortization	0	0	0
Trust Fund Payments	24,000	24,000	24,000
<b>Total Sewer Depart</b>	<b>52,000</b>	<b>45,000</b>	<b>53,000</b>
<b>TRASH DEPARTMENT</b>			
Materials & Supplies			
Other Servies/Charges			
Capital Outlay			
Depreciation			
<b>Total Trash Department</b>	<b>170,000</b>	<b>190,000</b>	<b>190,000</b>
<b>WATER DEPARTMENT</b>			
Materials & Supplies	10,000	7,000	14,000
Water Purchsed to Resell	90,000	93,000	120,000
Other Services/Charges	3,000	3,000	3,000
Capital Outlay	0	0	20,000
Depreciation	0	0	0
<b>Total Water Department</b>	<b>103,000</b>	<b>103,000</b>	<b>157,000</b>

<b>TOTAL EXPENSES</b>	699,000	736,000	849,450
Expense over revenues	0	22,000	47,450
Transfer to Other Funds	0	18,500	0
<b>BALANCE</b>	0	3,500	0



**TOWN OF CASHION  
CAPITAL IMPROVEMENT FUND BUDGET  
FOR THE YEAR ENDING  
June 30, 2023**

	BUDGET	BUDGET	BUDGET
	2020-2021	2021-2022	2022-2023
<b>OPERATING REVENUE</b>			
Sales Tax	62,500	47,500	60,000
Carry-over from 2022-2023	67,000	75,000	50,000
<b>TOTAL INCOME</b>	<b>129,500</b>	<b>122,500</b>	<b>110,000</b>
<b>OPERATING EXPENSES</b>			
CAPITAL IMPROVE.	129,500	122,500	110,000
Transf. to Gen. Fund	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>129,500</b>	<b>122,500</b>	<b>110,000</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>