

TOWN OF CASHION
P.O. BOX 27
CASHION, OKLAHOMA 73016-0027



June 9, 2015

Honorable Mayor and
Town Board of Trustees
Town of Cashion, Oklahoma

I am pleased to present an amended proposal for the Town's FY 2015-16 Annual Budget.

This version includes the recommendations and requests discussed during the work session conducted on June 8, 2015. Those include:

- Increased estimates of additional water and sewer revenues based on your action;
- A Capital Outlay account in the Police Department for payments on two(2) new Police Cruisers to be leased from the Cashion PWA;
- Fire Service proposed expenditures increased from \$2,000 to \$3,000;
- Community Relations/Beautification proposed expenditures increased by \$1,000;

We had also discussed installing crash bars on some doors at Town Hall to provide for increased employee safety. I would propose that such expenditure be made from the Capital Improvement Fund rather than increasing expenditures some where else. This type of expenditure is exactly what the Fund is to be used for.

Should the Board approve purchasing the Police Cruisers, the loan needs to be to the Cashion PWA. There will need to be some resolutions passed, and other paper work that I have discussed with Town Attorney David Davis. He is prepared to assist as needed. If the amended budget is approved after the Public Hearing on June 15,2015, I will advise Mr. Davis so we can expedite the purchase as quickly as possible.

The Capital Outlay Account proposed in the Police Department includes the amount needed to pay for the lease to the PWA. The PWA will show such revenues as "Other revenues" in the Administrative Department. The General Fund, which includes the Police Department accounts, will receive a portion back from the PWA as a Transfer, along with a proposed transfer from the Capital Improvement Fund, to help make up the necessary funds to operate the entire General Fund.

In the Utility Fund budget proposal the Administrative Department's "Other Services/Charges" includes an amount to pay the annual bond indebtedness amount for 2015-16. Should there be an opportunity during the year to pay the bonds off, that will release approximately \$70,000+ for budget purposes, and would also save the Town PWA an estimated a\$75,000+ in interest costs over the remaining pay out period of the bonded indebtedness.

Although the FY 2015-16 budget proposal is tight, I believe routine services and programs can be accomplished as always.

Logan

For future thinking and planning, I hope the Capital Improvement Fund can be built up to help pay for studies of the Utility Systems. Cashion's water and sewer systems are aging and will soon need major repairs and replacements to provide adequate services and products.

I have enjoyed the opportunity to assist Cashion's government and look forward to more opportunities. Please contact me should you have questions or comments .

Respectfully submitted



Bill Moyer
Town Consultant

**TOWN OF CASHION
GENERAL FUND BUDGET
FOR THE YEAR ENDING
June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
REVENUE			
Sales Tax	\$91,000	\$71,000	68,700
Franchise Tax	\$22,000	\$26,000	21,000
Use Tax	\$15,000	\$15,000	26,000
Alcoholic Beverage Tax	\$8,000	\$9,000	9,200
Other Revenues (including transfers from OPFA)	\$41,000	\$41,000	22,000
Enforcement Fees	\$80,000	\$47,000	46,000
Interest	\$200	\$200	100
Grants	\$0	\$0	0
Carryover funds		\$40,000	25,000
TOTAL REVENUES	\$257,200	\$249,200	218,000
OPERATING EXPENSES			
General Government			
Personal Services	\$55,000	\$50,000	48,000
Material & Supplies	\$6,000	\$5,000	2,000
Other Services/Charges	\$45,000	\$45,000	43,000
Total General Government	\$106,000	\$100,000	93,000
Police Department			
Personal Services	\$125,000	\$125,000	125,000
Material & Supplies	\$6,000	\$6,000	5,000
Vehicle Operations	\$15,000	\$14,000	8,000
Vehicle Maintenance	\$5,000	\$4,000	2,000
Other Services/Charges	\$6,000	\$6,000	5,000
Capial Outlay	\$0	\$0	15,900
Total Police Department	\$157,000	\$155,000	160,900
Totals	\$263,000	\$255,000	253,900
Expenditures Exceeding Revenues	(\$5,800)	(\$5,800)	-35,900
Other Revenues			
Transfers in (PWA)	\$5,800	\$5,800	19,400
Transfers in Cap. Improve. Fund	\$0	\$0	16,500
BALANCE	\$0	\$0	0

**TOWN OF CASHION
STREET AND ALLEY FUND BUDGET
FOR THE YEAR ENDING
June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
OPERATING REVENUE			
Sales Tax	\$45,000	\$33,000	32,500
Gasoline Excise Tax	\$3,000	\$2,500	2,000
Motor Vehicle Tax	\$5,000	\$6,000	6,000
Grants	\$0	\$0	0
Other	\$0	\$0	0
Carryover Funds		\$15,000	15,000
TOTAL INCOME	\$53,000	\$56,500	55,500
OPERATING EXPENSES			
Personal Services	\$30,000	\$38,500	26,000
Materials & Supplies	\$10,000	\$10,000	10,000
Other Services/Charges	\$8,000	\$8,000	19,800
Capital Outlay	\$5,000	\$0	0
TOTAL EXPENDITURES	\$53,000	\$56,500	55,500
BALANCE	\$0	\$0	0

**TOWN OF CASHION
UTILITY FUND BUDGET
FOR THE YEAR ENDING
June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
OPERATING REVENUE			
Gas	\$199,000	\$235,000	235,000
Sewer	\$88,000	\$85,000	92,272
Trash	\$142,000	\$171,000	175,000
Water	\$197,000	\$197,000	203,376
Penalties	\$0	\$0	0
Utility Fees	\$0	\$0	0
Other Revenues	\$10,000	\$15,000	15,000
TOTAL REVENUES	\$636,000	\$703,000	720,648
OPERATING EXPENSES			
Administration Depart			
Personal Services (All Depts)	\$164,000	\$125,000	150,000
Materials & Supplies	\$8,000	\$5,000	4,000
Other Services/Charges	\$50,000	\$151,000	140,000
Capital Outlay	\$0		15,900
Depreciation	\$0		0
Total Administrative	\$222,000	\$281,000	309,900
GAS DEPARTMENT			
Materials & Supplies	\$6,000	\$6,000	6,000
Gas Purchased for ReSale	\$60,000	\$100,000	80,000
Capital Outlay	\$0		0
Other Servies/Charges	\$6,000	\$5,000	4,000
Depreciation	\$0		0
Total Gas Department	\$72,000	\$111,000	90,000
SEWER DEPARTMENT			
Materials & Supplies	\$10,000	\$9,000	7,000
Other Servies/Charges	\$8,000	\$7,000	7,000
Capital Outlay		\$0	0
Depreciation/Amortization	\$0	\$0	0
Bond Payments	\$0	\$0	0
Total Sewer Depart	\$18,000	\$16,000	14,000
TRASH DEPARTMENT			
Materials & Supplies			
Other Servies/Charges			
Capital Outlay			
Depreciation			
Total Trash Department	\$120,000	\$151,000	135,000

WATER DEPARTMENT

Materials & Supplies	\$20,000	\$10,000	9,000
Water Purchsed to Resell	\$70,000	\$67,000	65,000
Other Services/Charges	\$8,000	\$5,000	10,000
Capital Outlay	\$0		0
Depreciation	\$0		
Total Water Department	\$98,000	\$82,000	84,000
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TOTAL EXPENSES	\$530,000	\$641,000	632,900
Revenues Over Expenses	\$100,000	\$62,000	87,748
Transfer to Other Funds	\$90,000	\$61,600	84,400
BALANCE	\$10,000	\$400	3,348
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**TOWN OF CASHION
EMERGENCY SERVICES FUND BUDGET
FOR THE YEAR ENDING
June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
REVENUE			
County Sales Tax	\$0		
Ambulance Runs	\$35,000	\$40,000	35,000
Fire Runs	\$2,000	\$2,000	0
Donations	\$1,000	\$1,000	2,000
Subscriptions	\$21,000	\$21,000	20,000
Other (Transfers in from district)	\$136,000	\$142,200	140,000
TOTAL REVENUES	\$195,000	\$206,200	197,000
OPERATING EXPENSES			
Fire Department			
Personal Services	\$0	\$0	0
Material & Supplies	\$1,000	\$1,000	2,000
Other Services/Charges	\$1,000	\$1,000	1,000
Capital Outlay	\$0	\$0	0
Total Fire Department	\$2,000	\$2,000	3,000
Ambulance Department			
Personal Services	\$247,200	\$230,000	230,000
Material & Supplies	\$19,000	\$19,000	16,000
Other Services/Charges	\$11,000	\$11,000	12,000
Capital Outlay	\$0	\$0	0
Total Ambulance Department	\$277,200	\$260,000	258,000
Transfers to Administrative	\$0	\$0	0
TOTAL EXPENDITURES	\$279,200	\$262,000	261,000
Expenses Over Revenue	(\$84,200)	(\$55,800)	64,000
Transfer From PWA	\$84,200	\$55,800	64,000
BALANCE	\$0	\$0	0

**TOWN OF CASHION
COMMUNITY RELATIONS/BEAUTIFICATION FUND BUDGET
FOR THE YEAR ENDING
June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
OPERATING REVENUE			
Contributions	\$14,085	\$10,000	1831
Transf. From PWA	\$0		1,000
TOTAL REVENUES	\$14,085	\$10,000	2,831
OPERATING EXPENSES			
Materials and Supplies	\$14,085	\$9,000	1,831
Capital Outlay	\$0	\$1,000	0
Personal Services			1,000
TOTAL EXPENDITURES	\$14,085	\$10,000	2,831
BALANCE	\$0	\$0	0

**CASHION ECONOMIC DEVELOPMENT AUTHORITY
SPECIAL REVENUE FUND BUDGET
FOR THE YEAR ENDING
June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
OPERATING REVENUE			
Other (Transfers in)	\$0		0
Operating Expenses	\$350	\$19,915	417
TOTAL REVENUES	\$350	\$19,915	417
OPERATING EXPENSES			
Personal Services	\$0		0
Material & Supplies	\$0		0
Capital Outlay	\$0		0
Other Services/Charges	\$0	\$19,915	417
TOTAL EXPENDITURES	\$0	\$19,915	417
REVENUE OVER (UNDER)			
EXPENDITURES	\$350	\$0	0
OTHER FINANCE SOURCES	\$0	\$0	0
REVENUE AND OTHER			
SOURCES OVER (UNDER)			
EXPENDITURES AND OTHER			
USES	\$350	\$0	0
TOTAL	\$0	\$0	0

**TOWN OF CASHION
 CAPITAL IMPROVEMENT FUND BUDGET
 FOR THE YEAR ENDING
 June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
OPERATING REVENUE			
Sales Tax	\$45,000	\$33,000	32,500
Carry-over from 2012-2013	\$35,000	\$1,000	4,000
TOTAL INCOME	\$80,000	\$34,000	36,500
OPERATING EXPENSES			
Capital Outlay	\$80,000	\$34,000	20,000
Transf. to Gen. Fund			16,500
TOTAL EXPENDITURES	\$80,000	\$34,000	36,500
BALANCE	\$0	\$0	0

**OKLAHOMA PUBLIC FINANCE AUTHORITY
 PROPRIETARY FUND BUDGET
 FOR THE YEAR ENDING
 June 30, 2015**

	BUDGET	BUDGET	BUDGET
	2013-2014	2014-2015	2015-2016
OPERATING REVENUE			
Administratiron Fees	\$15,000	\$15,000	0
Lease revenues	\$93,000	\$93,000	0
TOTAL REVENUES	\$108,000	\$108,000	0
OPERATING EXPENSES			
	Personal Services		
	Material & Supplies		
	Capital Outlay		
	Other Services/Charges		
TOTAL EXPENDITURES	\$0	\$0	0
REVENUE OVER (UNDER) EXPENDITURES			
OTHER FINANCE SOURCES			
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			
	\$0	\$0	0
TRANSFERS TO TOWN	\$15,000	\$15,000	0
TOTAL	\$0	\$0	0