

CITY OF CHEROKEE, OKLAHOMA

Fiscal Year 2018/ 2019 Annual Budget

January Amendments

BUDGET MEMO

February 28, 2019

The 2018/2019 Budget Amendments for the City of Cherokee are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act, and include the following highlights:

CDA: Net Impact - Decrease in Fund Balance <\$49,557>

Revenue decrease of \$50,088 consisting mainly of:

Increase in RV Park income of \$12,500 based on year-to-date collections.

Decrease Grant Income of \$57,838 for the Water Line project.

Expense increase of \$99,469 consisting largely of:

Increase in Water Department expenses of \$96,971 related to the Water Line Project.

Decrease in transfers-out of \$100,000.

General Fund: Net Impact - Increase in Fund Balance of \$71,450

Revenue increase of \$154,957 consisting mainly of:

Increase in Tax Income of \$88,167.

Increase in Oil & Gas Revenues of \$45,000.

Increase in Grants of \$26,000 for the Fire Department relocation.

Increase in Pocket Park donations of \$5,000.

Expense increase of \$40,007 consisting largely of:

Decrease in General Government Personal Service expenses, partially offset by an increase in Capital Outlay.

Decrease in Police Personal Service expenses of \$25,755.

Increase in Fire expenditures of \$51,603, partially offset by a grant, primarily for relocation expenses.

Net increase in transfers out of \$43,500.

Special Revenue Fund: Net Impact - Decrease in Fund Balance <\$36,690>

Revenue increase of \$17,487 consisting mainly of:

Increase in Taxes of \$21,337.

Expense decrease of \$2,324 consisting largely of:

Decrease in Parks Capital Outlay of \$7,800 related to the Pocket Park, offset by the purchase of a mower.

Increase in the Airport department of \$10,592 in Capital Outlay.

Net decrease in transfers-in of \$56,500.

The legal level of control for the City's 2018 / 2019 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Tracy Reed, CPA.

CITY OF CHEROKEE, OKLAHOMA
Fiscal Year 2018/ 2019 Annual Budget
January Amendments
BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 482,242	\$ 770,492	\$ (870,884)	\$ 6,500	\$ (93,892)	\$ 388,349
ENTERPRISE FUNDS						
Development Authority	\$ 568,347	\$ 1,301,412	\$ (1,463,462)	\$ (125,000)	\$ (287,051)	\$ 281,296
SPECIAL REVENUE FUNDS	\$ 80,184	\$ 247,729	\$ (352,815)	\$ 118,500	\$ 13,413	\$ 93,597
GRAND TOTAL ALL FUNDS	\$ 1,130,773	\$ 2,319,632	\$ (2,687,162)	\$ -	\$ (367,530)	\$ 763,243

City of Cherokee Development Authority

January Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED BUDGET 2018-2019
OPERATING REVENUES			
Water Revenues	\$ 565,000	\$ -	\$ 565,000
Rate Increase - 0%	-	-	-
Sewer Revenues	205,000	-	205,000
Rate Increase - 0%	-	-	-
Trash Revenues	245,000	-	245,000
Rate Increase - 5%	12,250	-	12,250
RV Park Rental	10,000	12,500	22,500
Penalties	10,000	(4,000)	6,000
Grant Income - CDBG & REAP - water lines	220,000	(57,838)	162,162
Grant Income - OWRB - Lift station	73,000	-	73,000
Other Revenues	1,250	(750)	500
TOTAL OPERATING REVENUES	1,341,500	(50,088)	1,291,412
OPERATING EXPENSES			
Administration Department			
Personal Services	104,385	(2,925)	101,460
Materials and Supplies	5,000	-	5,000
Other Services and Charges	100,000	-	100,000
Total Administration Department	209,385	(2,925)	206,460
RV Park Department			
Other Services and Charges	6,500	2,850	9,350
Total RV Park Department	6,500	2,850	9,350
Water Department			
Personal Services	163,270	(12,241)	151,029
Materials and Supplies	80,000	-	80,000
Other Services and Charges	80,000	-	80,000
Capital Outlay	220,000	109,212	329,212
Debt Service:			
Water Meters (ODOC) \$520.83/mo-matures April 2021	6,250	-	6,250
RO Water Plant (OWRB 2005)-matures Sept. 2026	91,217	-	91,217
Total Water Department	640,737	96,971	737,708
Sewer Department			
Materials and Supplies	100	-	100
Other Services and Charges	5,000	-	5,000
Capital Outlay - Lift Station	215,000	-	215,000
Debt Service -2015 OWRB \$2.64M; 2.27%; 30 yrs-Lagoon:	81,271	2,573	83,844
Total Sewer Department	301,371	2,573	303,944

City of Cherokee Development Authority

January Amendments Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED BUDGET 2018-2019
Trash Department			
Other Services & Charges - 3% increase in FY19	206,000	-	206,000
Total Trash Department	206,000	-	206,000
TOTAL OPERATING EXPENDITURES	1,363,993	99,469	1,463,462
OPERATING INCOME (LOSS)	(22,493)	(149,557)	(172,051)
NON-OPERATING REVENUES (EXPENSES)			
Interest Income	10,000	-	10,000
Depreciation	-	-	-
Gain on Sale of Assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	-	10,000
INCOME (LOSS) BEFORE TRANSFERS	(12,493)	(149,557)	(162,051)
TRANSFERS IN			
General Fund	-	-	-
Other	-	-	-
Total transfers in	-	-	-
TRANSFERS OUT			
General Fund	(50,000)	-	(50,000)
Special Revenue Fund	(175,000)	100,000	(75,000)
Total transfers out	(225,000)	100,000	(125,000)
NET INCOME	(237,493)	(49,557)	(287,051)
BEGINNING RETAINED EARNINGS	543,700		568,347
ENDING RETAINED EARNINGS-estimated	306,207		281,296

City of Cherokee General Fund

January Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED BUDGET 2018-2019	
OPERATING REVENUES				
Sales tax	\$ 304,755	\$ 33,509	\$ 338,265	*90%
Use Tax	62,031	14,808	76,839	*90%
Franchise Tax	121,428	39,202	160,630	*90%
Beverage Tax	33,271	1,631	34,902	*90%
Tobacco Tax	5,695	(983)	4,712	*90%
Hotel Tax	4,411	-	4,411	*90%
Fines and Forfeitures	6,500	-	6,500	
Fire Revenues	1,000	-	1,000	
Library Revenue	17,000	-	17,000	
Licenses & Permits	500	715	1,215	
Oil & Gas Revenues	30,000	45,000	75,000	
Grants -Fire	3,844	26,000	29,844	
Interest	100	75	175	
Donations - Pocket Park	-	5,000	5,000	
Other Revenue	25,000	(10,000)	15,000	
TOTAL OPERATING REVENUES	615,535	154,957	770,492	
OPERATING EXPENSES				
General Government				
Personal Services	112,470	(19,139)	93,331	
Materials and Supplies	5,000	-	5,000	
Other Services and Charges	220,000	-	220,000	
Capital Outlay - City Hall renovations	20,000	25,000	45,000	
Total General Government	357,470	5,861	363,331	
Police Department				
Personal Services	222,740	(25,755)	196,985	
Materials and Supplies	2,000	-	2,000	
Other Services and Charges	15,000	-	15,000	
Capital Outlay	-	-	-	
Total Police Department	239,740	(25,755)	213,985	
Fire Department				
Personal Services	37,028	4,223	41,251	
Materials and Supplies	5,000	-	5,000	
Other Services and Charges	17,000	-	17,000	
Capital Outlay	60,000	47,380	107,380	
Total Fire Department	119,028	51,603	170,631	
Economic Development				
Other Services and Charges-Main Street	25,000	-	25,000	
Total Industrial Park and Economic Development	25,000	-	25,000	

City of Cherokee General Fund

January Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED BUDGET 2018-2019
Library Department			
Personal Services	53,639	5,299	58,938
Materials and Supplies	13,000	3,000	16,000
Other Services and Charges	23,000	-	23,000
Total Library Department	89,639	8,299	97,938
 TOTAL EXPENDITURES	 830,877	 40,007	 870,884
 REVENUES OVER (UNDER) EXPENDITURES	 (215,342)	 114,950	 (100,392)
 OTHER FINANCING SOURCES (USES)			
Depreciation Expense			
Transfers-in			
Capital Projects	-	-	-
CDA	50,000	-	50,000
Total transfers in	50,000	-	50,000
Transfers-out	-	(43,500)	(43,500)
Total transfers out	-	(43,500)	(43,500)
 TOTAL OTHER FINANCING SOURCES (USES)	 50,000	 (43,500)	 6,500
 REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	 (165,342)	 71,450	 (93,892)
 BEGINNING FUND BALANCE	 413,066		 482,242
ENDING FUND BALANCE-estimated	247,724		388,349

City of Cherokee
Special Revenue Fund
January Amendments
Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED BUDGET 2018-2019	
OPERATING REVENUES				
Sales Tax - Emergency Services	38,094	\$ 4,189	42,283	*90%
Sales Tax - Parks & Streets	152,378	16,754	169,132	*90%
Gasoline Excise Tax	2,591	39	2,630	*90%
Motor Vehicle Tax	9,654	355	10,008	*90%
Cemetery Income	11,000	(3,500)	7,500	
Cemetery Income-Capital Improvements	1,375	-	1,375	
Airport Income	6,500	-	6,500	
Swimming Pool Income	7,500	-	7,500	
Interest Income	150	150	300	
Other income	1,000	(500)	500	
TOTAL OPERATING REVENUES	230,242	17,487	247,729	
OPERATING EXPENSES				
Streets Department				
Personal Services	118,892	(5,540)	113,352	
Materials and Supplies	1,000	5,000	6,000	
Other Services and Charges	35,000	(5,000)	30,000	
Capital Outlay	-	-	-	
Total Streets Department	154,892	(5,540)	149,352	
Parks Department				
Personal Services	88,747	424	89,171	
Materials and Supplies	3,500	-	3,500	
Other Services and Charges	50,000	-	50,000	
Capital Outlay	25,000	(7,800)	17,200	
Total Parks Department	167,247	(7,376)	159,871	
Airport Department				
Other Services and Charges	5,000	-	5,000	
Capital Outlay	-	10,592	10,592	
Total Airport Department	5,000	10,592	15,592	
Cemetery Department				
Other Services and Charges	5,000	-	5,000	
Capital Outlay	23,000	-	23,000	
Total Cemetery Department	28,000	-	28,000	
TOTAL EXPENDITURES	355,139	(2,324)	352,815	

City of Cherokee
Special Revenue Fund
January Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED BUDGET 2018-2019
OTHER FINANCING SOURCES (USES)			
Transfer In - General Fund	-	43,500	43,500
Transfer In- CDA	175,000	(100,000)	75,000
TOTAL OTHER FINANCING SOURCES (USES)	175,000	(56,500)	118,500
Net Income	50,103	(36,690)	13,413
BEGINNING FUND BALANCE	109,008		80,184
ENDING FUND BALANCE-estimated	159,111		93,597

CITY OF CHEROKEE, OKLAHOMA

Fiscal Year 2018/ 2019 Annual Budget

June Amendments

BUDGET MEMO

June 14, 2019

The 2018/2019 Budget Amendments for the City of Cherokee are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act, and include the following highlights:

CDA: Net Impact - Increase in Fund Balance \$93,562

Revenue decrease of \$99,000 consisting mainly of:

- Decrease in water revenue of \$15,000 based on year-to-date collections
- Decrease in sewer revenue of \$6,000 based on year-to-date collections
- Decrease in trash revenue of \$6,500 based on year-to-date collections
- Decrease Grant Income of \$73,000 for the lift station project.

Expense decrease of \$92,562 consisting largely of:

- Decrease in Sewer Department expenses of \$96,000 related to the Sewer Line Project.
- Decrease in Administration Department expenses of \$7,000 based on year-to-date collection
- Increase in Trash Department expenses of \$19,000 based on year-to-date collection
- Decrease in Water Department expenses of \$9,212 based on year-to-date collection

Decrease in transfers-out of \$100,000.

General Fund: Net Impact - Increase in Fund Balance of \$7,832

Revenue increase of \$36,478 consisting mainly of:

- Increase in Tax Income of \$37,787.
- Increase in Oil & Gas Revenues of \$10,000.
- Decrease in Grants of \$25,844 for the Fire Department relocation.
- Increase in Fines & Forfeitures of \$4,000.

Expense decrease of \$32,854 consisting largely of:

- Decrease in General Government of \$21,831, mostly due to other services & charges
- Decrease in the Fire department of \$16,000, mainly because of personal services and other services & charges

Net decrease in transfers in of \$50,000.

Net increase in transfers out of \$11,500.

Special Revenue Fund: Net Impact - Decrease in Fund Balance <\$14,724>

Revenue increase of \$36,892 consisting mainly of:

- Increase in Taxes of \$35,775.

Expense increase of \$13,116 consisting largely of:

- Increase in the 911 services fund of 30,168, because of payment to county
- Decrease in Parks Capital Outlay of \$7,200 related to the Pocket Park, offset by the purchase of a mower.
- Decrease in the cemetery department of \$18,000

Net decrease in transfers-in of \$38,500.

The legal level of control for the City's 2018 / 2019 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Tracy Reed, CPA.



CITY OF CHEROKEE, OKLAHOMA
Fiscal Year 2018/ 2019 Annual Budget
June Amendments
BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 482,242	\$ 806,970	\$ (838,030)	\$ (55,000)	\$ (86,060)	\$ 396,181
ENTERPRISE FUNDS						
Development Authority	\$ 568,347	\$ 1,202,412	\$ (1,370,900)	\$ (25,000)	\$ (193,488)	\$ 374,859
SPECIAL REVENUE FUNDS	\$ 57,184	\$ 284,621	\$ (365,931)	\$ 80,000	\$ (1,310)	\$ 55,874
GRAND TOTAL ALL FUNDS	\$ 1,107,773	\$ 2,294,002	\$ (2,574,862)	\$ -	\$ (280,859)	\$ 826,914

City of Cherokee
Development Authority
June Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED AMENDMENTS JUNE '19	PROPOSED BUDGET 2018-2019
OPERATING REVENUES				
Water Revenues	\$ 565,000	\$ -	\$ (15,000)	\$ 550,000
Rate Increase - 0%	-	-	-	-
Sewer Revenues	205,000	-	(6,000)	199,000
Rate Increase - 0%	-	-	-	-
Trash Revenues	245,000	-	-	245,000
Rate Increase - 5%	12,250	-	-	12,250
RV Park Rental	10,000	12,500	(6,500)	16,000
Penalties	10,000	(4,000)	1,500	7,500
Grant Income - CDBG & REAP - water lines	220,000	(57,838)	-	162,162
Grant Income - OWRB - Lift station	73,000	-	(73,000)	-
Grant Income - CDBG - Water Tower	-	-	-	-
Loan Proceeds - OWRB - Lagoon	-	-	-	-
Other Revenues	1,250	(750)	-	500
TOTAL OPERATING REVENUES	1,341,500	(50,088)	(99,000)	1,192,412
OPERATING EXPENSES				
Administration Department				
Personal Services	104,385	(2,925)	-	101,460
Materials and Supplies	5,000	-	-	5,000
Other Services and Charges	100,000	-	(7,000)	93,000
Total Administration Department	209,385	(2,925)	(7,000)	199,460
RV Park Department				
Other Services and Charges	6,500	2,850	650	10,000
Total RV Park Department	6,500	2,850	650	10,000
Water Department				
Personal Services	163,270	(12,241)	-	151,029
Materials and Supplies	80,000	-	5,000	85,000
Other Services and Charges	80,000	-	(15,000)	65,000
Capital Outlay	220,000	109,212	788	330,000
Debt Service:				
Water Meters (ODOC) \$520.83/mo-matures April 2021	6,250	-	-	6,250
RO Water Plant (OWRB 2005)-matures Sept. 2026	91,217	-	-	91,217
Total Water Department	640,737	96,971	(9,212)	728,496
Sewer Department				
Materials and Supplies	100	-	-	100
Other Services and Charges	5,000	-	(1,000)	4,000
Capital Outlay - Lift Station	215,000	-	(95,000)	120,000
Debt Service -2015 OWRB \$2.64M; 2.27%; 30 yrs-Lagoon:	81,271	2,573	-	83,844
Total Sewer Department	301,371	2,573	(96,000)	207,944

City of Cherokee
Development Authority
June Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED AMENDMENTS JUNE '19	PROPOSED BUDGET 2018-2019
Trash Department				
Other Services & Charges - 3% increase in FY19	206,000	-	19,000	225,000
Total Trash Department	206,000	-	19,000	225,000
TOTAL OPERATING EXPENDITURES	1,363,993	99,469	(92,562)	1,370,900
OPERATING INCOME (LOSS)	(22,493)	(149,557)	(6,438)	(178,488)
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	10,000	-		10,000
TOTAL OTHER FINANCING SOURCES (USES)	10,000	-	-	10,000
INCOME (LOSS) BEFORE TRANSFERS	(12,493)	(149,557)	(6,438)	(168,488)
TRANSFERS IN				
General Fund	-	-		-
Other	-	-		-
Total transfers in	-	-	-	-
TRANSFERS OUT				
General Fund	(50,000)	-	50,000	-
Special Revenue Fund	(175,000)	100,000	50,000	(25,000)
Total transfers out	(225,000)	100,000	100,000	(25,000)
NET INCOME	(237,493)	(49,557)	93,562	(193,488)
BEGINNING RETAINED EARNINGS	543,700			568,347
ENDING RETAINED EARNINGS-estimated	306,207			374,859

City of Cherokee

General Fund

June Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED AMENDMENTS JUNE '19	PROPOSED BUDGET 2018-2019
OPERATING REVENUES				
Sales tax - 2%	\$ 304,755	\$ 33,509	\$ 57,240	\$ 395,505
Use Tax	62,031	14,808	19,161	96,000
Franchise Tax	121,428	39,202	(46,000)	114,630
Beverage Tax	33,271	1,631	7,098	42,000
Tobacco Tax	5,695	(983)	288	5,000
Hotel Tax	4,411	-	-	4,411
Fines and Forfeitures	6,500	-	4,000	10,500
Fire Revenues	1,000	-	(250)	750
Library Revenue	17,000	-	-	17,000
Licenses & Permits	500	715	1,785	3,000
Oil & Gas Revenues	30,000	45,000	10,000	85,000
Grants -Fire	3,844	26,000	(25,844)	4,000
Interest	100	75	-	175
Donations - Pocket Park	-	5,000	-	5,000
Other Revenue	25,000	(10,000)	9,000	24,000
TOTAL OPERATING REVENUES	615,535	154,957	36,478	806,970
OPERATING EXPENSES				
General Government				
Personal Services	112,470	(19,139)	6,669	100,000
Materials and Supplies	5,000	-	1,500	6,500
Other Services and Charges	220,000	-	(30,000)	190,000
Capital Outlay - City Hall renovations	20,000	25,000	-	45,000
Total General Government	357,470	5,861	(21,831)	341,500
Police Department				
Personal Services	222,740	(25,755)	(11,985)	185,000
Materials and Supplies	2,000	-	1,500	3,500
Other Services and Charges	15,000	-	12,500	27,500
Capital Outlay	-	-	1,900	1,900
Total Police Department	239,740	(25,755)	3,915	217,900
Fire Department				
Personal Services	37,028	4,223	(10,000)	31,251
Materials and Supplies	5,000	-	(1,000)	4,000
Other Services and Charges	17,000	-	(5,000)	12,000
Capital Outlay	60,000	47,380	-	107,380
Total Fire Department	119,028	51,603	(16,000)	154,631
Other Services and Charges-Main Street	25,000	-	-	25,000
Total Industrial Park and Economic Development	25,000	-	-	25,000

City of Cherokee
General Fund
June Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED AMENDMENTS JUNE '19	PROPOSED BUDGET 2018-2019
Library Department				
Personal Services	53,639	5,299	(3,938)	55,000
Materials and Supplies	13,000	3,000	8,000	24,000
Other Services and Charges	23,000	-	(3,000)	20,000
Total Library Department	89,639	8,299	1,062	99,000
TOTAL EXPENDITURES	830,877	40,007	(32,854)	838,030
REVENUES OVER (UNDER) EXPENDITURES	(215,342)	114,950	69,332	(31,060)
OTHER FINANCING SOURCES (USES)				
Depreciation Expense				
Transfers-in				
Capital Projects	-	-	-	-
CDA	50,000	-	(50,000)	-
Total transfers in	50,000	-	(50,000)	-
Transfers-out	-	(43,500)	(11,500)	(55,000)
Total transfers out	-	(43,500)	(11,500)	(55,000)
TOTAL OTHER FINANCING SOURCES (USES)	50,000	(43,500)	(61,500)	(55,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(165,342)	71,450	7,832	(86,060)
BEGINNING FUND BALANCE	413,066			482,242
ENDING FUND BALANCE-estimated	247,724			396,181

City of Cherokee

Special Revenue Fund

June Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED AMENDMENTS JUNE '19	PROPOSED BUDGET 2018-2019
OPERATING REVENUES				
Sales Tax - Emergency Services - .25%	38,094	\$ 4,189	\$ 7,155	49,438
Sales Tax - Parks & Streets - 1%	152,378	16,754	28,620	197,752
Gasoline Excise Tax	2,591	39	-	2,630
Motor Vehicle Tax	9,654	355	492	10,500
Cemetery Income	11,000	(3,500)	1,500	9,000
Cemetery Income-Capital Improvements	1,375	-	125	1,500
Airport Income	6,500	-	500	7,000
Swimming Pool Income	7,500	-	(1,000)	6,500
Interest Income	150	150	-	300
Other income	1,000	(500)	(500)	-
TOTAL OPERATING REVENUES	230,242	17,487	36,892	284,621
OPERATING EXPENSES				
911 Service				
Other Services & Charges	-		30,168	30,168
Total 911 Services	-	-	30,168	30,168
Streets Department				
Personal Services	118,892	(5,540)	(3,352)	110,000
Materials and Supplies	1,000	5,000	3,500	9,500
Other Services and Charges	35,000	(5,000)	1,000	31,000
Capital Outlay	-	-	-	-
Total Streets Department	154,892	(5,540)	1,148	150,500
Parks Department				
Personal Services	88,747	424	-	89,171
Materials and Supplies	3,500	-	-	3,500
Other Services and Charges	50,000	-	-	50,000
Capital Outlay	25,000	(7,800)	(7,200)	10,000
Total Parks Department	167,247	(7,376)	(7,200)	152,671
Airport Department				
Other Services and Charges	5,000	-	7,000	12,000
Capital Outlay	-	10,592	-	10,592
Total Airport Department	5,000	10,592	7,000	22,592
Cemetery Department				
Other Services and Charges	5,000	-	5,000	10,000
Capital Outlay	23,000	-	(23,000)	-
Total Cemetery Department	28,000	-	(18,000)	10,000
TOTAL EXPENDITURES	355,139	(2,324)	13,116	365,931

City of Cherokee
Special Revenue Fund
June Amendments

Fiscal Year 2018/ 2019 Annual Budget

	APPROVED BUDGET 2018-2019	PROPOSED AMENDMENTS JANUARY '19	PROPOSED AMENDMENTS JUNE '19	PROPOSED BUDGET 2018-2019
OTHER FINANCING SOURCES (USES)				
Transfer In - General Fund	-	43,500	11,500	55,000
Transfer In- CDA	175,000	(100,000)	(50,000)	25,000
TOTAL OTHER FINANCING SOURCES (USES)	175,000	(56,500)	(38,500)	80,000
Net Income	50,103	(36,690)	(14,724)	(1,310)
BEGINNING FUND BALANCE	109,008			57,184
ENDING FUND BALANCE-estimated	159,111			55,874