

# CITY OF CHEROKEE, OKLAHOMA

Fiscal Year 2019/ 2020 Annual Budget

June Amendments

BUDGET MEMO

June 10, 2020

The 2019/2020 Annual Budget for the City of Cherokee is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. The budget includes the following highlights for the fiscal year:

**CDA: Net Impact - Decrease in Fund Balance \$163,549**

Revenue decrease of \$28,000

- ◆ Decrease of 25,000 in water revenue.
- ◆ Decrease of 5,000 each in sewer and trash revenue.

Expense decrease of \$360 consisting largely of:

- ◆ Decrease of \$30,000 in trash service expense
- ◆ Increase in Water Department Capital Outlay of \$35,283 for WTP telemetry and a used truck

Increase in transfers-out of \$130,000 to the Special Revenue Fund.

**General Fund: Net Impact - Decrease in Fund Balance of \$36,239**

Revenue increase of \$105,104 consisting mainly of:

- ◆ Increase in Sales Tax Revenue of \$12,195
- ◆ Increase in Other Revenues of \$89,166 related to Insurance Proceeds

Expense increase of \$141,343 consisting largely of:

- ◆ Increase in General Government expenses of \$147,083 primarily related to Capital Outlay for City Hall Roof installation, paid with by insurance proceeds.
- ◆ Increase in the Police department of \$9,260 for body cameras, paid for by a grant.

**Special Revenue Fund: Net Impact - Decrease in Fund Balance \$79,331**

Revenue increase of \$10,441 consisting of:

- ◆ Increase in Sales tax collections, of \$1,899 for Emergency Services and \$6,597 for parks.
- ◆ Increase of \$2,500 in Cemetery Income

Expense increase of \$219,772 consisting largely of:

- ◆ Increase of \$141,050 in capital outlay in streets for the first phase of the Ohio Project
- ◆ Increases in Airport of \$54,000 primarily related to the airport project

Increase in transfers-in of \$130,000 from the CDA.

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State Auditor  
and Inspector

*Al Jalfa*

# CITY OF CHEROKEE, OKLAHOMA

Fiscal Year 2019/ 2020 Annual Budget

*June Amendments*

## BUDGET MEMO

Funding Sources for Capital Projects changes are detailed below:

PROJECT:	COST:	FY20 Original Budget	Insurance Proceeds	Outside Grants	RESTRICTED CASH:			CDA Unrestricted Cash increase 7/1/19 - 5/31/20	GF Unrestricted Cash Increase 7/1/19 - 5/31/20	Balance:
					Airport Grant Restricted Cash Balance @ 5/31/20	Parks & Streets Restricted Cash Balance @ 5/31/20	Streets & Alloy Restricted Cash Balance @ 5/31/20			
<i>Beginning Balance:</i>					\$ 52,307	\$ 69,469	\$ 64,920	\$ 140,282	\$ 39,844	604,922
Ohio Street project-phase 1	\$ 191,050	\$ (50,000)				(65,000)	(60,000)	(16,050)		-
Used Service Truck	10,000							(10,000)		-
WTP Telemetry	25,283							(25,283)		-
City Hall - Window Tinting	5,000								(5,000)	-
Roof Replacement-City Hall & Fire	125,672		(125,672)							-
Police Body Cameras	9,260			(9,260)						-
Airport Project	650,000			(600,000)	(50,000)					-
<i>Ending Balance:</i>		<b>\$1,266,265</b>			<b>\$ 2,307</b>	<b>\$ 4,469</b>	<b>\$ 4,920</b>	<b>\$ 88,949</b>	<b>\$ 34,844</b>	

The legal level of control for the City's 2019 / 2020 budget is established at the Department level. Additional detail is provided for analysis purposes only.

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

**CITY OF CHEROKEE, OKLAHOMA**  
**Fiscal Year 2019/2020 Annual Budget**  
*June Amendments*

**BUDGET SUMMARY**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>TRANSFERS</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 389,782	\$ 920,343	\$ (918,507)	\$ (55,005)	\$ (53,169)	\$ 336,613
<b>ENTERPRISE FUNDS</b>						
Development Authority	\$ 523,369	\$ 1,085,338	\$ (1,152,321)	\$ (130,000)	\$ (196,983)	\$ 326,387
<b>SPECIAL REVENUE FUNDS</b>	\$ 141,430	\$ 1,050,267	\$ (1,370,050)	\$ 185,005	\$ (134,778)	\$ 6,652
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 1,054,581</b>	<b>\$ 3,055,948</b>	<b>\$ (3,440,878)</b>	<b>\$ -</b>	<b>\$ (384,929)</b>	<b>\$ 669,652</b>

**City of Cherokee, Oklahoma  
Development Authority**

*June Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	APPROVED AMENDMENTS JANUARY '20	PROPOSED AMENDMENTS JUNE '20	PROPOSED BUDGET 2019-2020
<b>OPERATING REVENUES</b>				
Water Revenues	\$ 550,000	\$ -	\$ (25,000)	\$ 525,000
Rate Increase - 2.1%	11,550	-	-	11,550
Sewer Revenues	200,000	-	(5,000)	195,000
Rate Increase - 2.1%	4,200	-	-	4,200
Trash Revenues	255,555	-	(5,000)	250,555
Rate Increase - 4.2%	10,733	-	-	10,733
RV Park Rental	17,000	-	2,000	19,000
Penalties	8,000	-	(2,000)	6,000
Grant Income - OMAG Safety Grant	-	-	2,000	2,000
Other Revenues	300	-	5,000	5,300
<b>TOTAL OPERATING REVENUES</b>	<b>1,057,338</b>	<b>-</b>	<b>(28,000)</b>	<b>1,029,338</b>
<b>OPERATING EXPENSES</b>				
<b>Administration Department</b>				
Personal Services	98,129	3,492	(1,621)	100,000
Materials and Supplies	5,000	-	-	5,000
Other Services and Charges	100,000	-	(10,000)	90,000
<b>Total Administration Department</b>	<b>203,129</b>	<b>3,492</b>	<b>(11,621)</b>	<b>195,000</b>
<b>RV Park Department</b>				
Other Services and Charges	11,050	-	-	11,050
<b>Total RV Park Department</b>	<b>11,050</b>	<b>-</b>	<b>-</b>	<b>11,050</b>
<b>Water Department</b>				
Personal Services	143,519	(12,046)	8,527	140,000
Materials and Supplies	80,000	(30,000)	(5,000)	45,000
Other Services and Charges	70,000	40,000	-	110,000
Capital Outlay	207,250	27,019	35,283	269,552
Debt Service:	-	-	-	-
Water Meters (ODOC) \$520.83/mo-matures April 2021	6,250	-	-	6,250
RO Water Plant (OWRB 2005)-matures Sept. 2026	91,132	-	-	91,132
<b>Total Water Department</b>	<b>598,151</b>	<b>24,973</b>	<b>38,810</b>	<b>661,934</b>
<b>Sewer Department</b>				
Materials and Supplies	-	-	-	-
Other Services and Charges	3,500	-	-	3,500
Capital Outlay	-	4,276	-	4,276
Debt Service -2015 OWRB \$6963.44/mo \$2.64M; 2.27%; 30	81,110	-	2,451	83,561
<b>Total Sewer Department</b>	<b>84,610</b>	<b>4,276</b>	<b>2,451</b>	<b>91,337</b>
<b>Trash Department</b>				
Other Services & Charges - 3% increase in FY20	223,000	-	(30,000)	193,000
<b>Total Trash Department</b>	<b>223,000</b>	<b>-</b>	<b>(30,000)</b>	<b>193,000</b>

**City of Cherokee, Oklahoma  
Development Authority**

*June Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	APPROVED AMENDMENTS JANUARY '20	PROPOSED AMENDMENTS JUNE '20	PROPOSED BUDGET 2019-2020
TOTAL OPERATING EXPENDITURES	1,119,940	32,741	(360)	1,152,321
OPERATING INCOME (LOSS)	(62,602)	(32,741)	(27,640)	(122,983)
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	51,000	-	(5,000)	46,000
Gain on Sale of Assets	10,909	-	(909)	10,000
TOTAL OTHER FINANCING SOURCES (USES)	61,909	-	(5,909)	56,000
INCOME (LOSS) BEFORE TRANSFERS	(693)	(32,741)	(33,549)	(66,983)
TRANSFERS IN				
General Fund	-	-	-	-
Other	-	-	-	-
Total transfers in	-	-	-	-
TRANSFERS OUT				
General Fund	-	-	-	-
Special Revenue Fund	-	-	(130,000)	(130,000)
Total transfers out	-	-	(130,000)	(130,000)
NET INCOME	(693)	(32,741)	(163,549)	(196,983)
BEGINNING RETAINED EARNINGS-estimated	473,726			523,369
ENDING RETAINED EARNINGS-estimated	473,034			326,387

**City of Cherokee, Oklahoma  
General Fund**

*June Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	APPROVED AMENDMENTS JANUARY '20	PROPOSED AMENDMENTS JUNE '20	PROPOSED BUDGET 2019-2020	
<b>OPERATING REVENUES</b>					
Sales tax - 2%	\$ 352,805	\$ (5,000)	\$ 12,195	\$ 360,000	90%
Use Tax	85,067	5,000	2,933	93,000	90%
Franchise Tax	121,023	-	(9,023)	112,000	90%
Beverage Tax	39,493	5,000	4,507	49,000	90%
Tobacco Tax	4,719	-	381	5,100	90%
Hotel Tax	4,803	-	3,697	8,500	
Fines and Forfeitures	9,500	5,000	3,500	18,000	
Fire Revenues	750	260	-	1,010	
Library Revenue	18,500	-	(2,000)	16,500	
Licenses & Permits	1,000	1,930	2,070	5,000	
Oil & Gas Revenues	85,000	(30,000)	(12,300)	42,700	
Grants	30,000	1,380	9,940	41,320	
Interest	175	-	38	213	
Other Revenue	15,000	60,834	89,166	165,000	
<b>TOTAL OPERATING REVENUES</b>	<b>767,835</b>	<b>44,404</b>	<b>105,104</b>	<b>917,343</b>	
<b>OPERATING EXPENSES</b>					
<b>General Government</b>					
Personal Services	98,301	4,660	-	102,961	
Materials and Supplies	6,000	-	-	6,000	
Other Services and Charges	183,000	-	31,000	214,000	
Capital Outlay - City Hall renovations	-	53,917	116,083	170,000	
<b>Total General Government</b>	<b>287,301</b>	<b>58,577</b>	<b>147,083</b>	<b>492,961</b>	
<b>Police Department</b>					
Personal Services	184,551	5,910	-	190,461	
Materials and Supplies	2,000	-	-	2,000	
Other Services and Charges	25,000	-	-	25,000	
Capital Outlay	-	-	9,260	9,260	
<b>Total Police Department</b>	<b>211,551</b>	<b>5,910</b>	<b>9,260</b>	<b>226,721</b>	
<b>Fire Department</b>					
Personal Services	31,003	-	-	31,003	
Materials and Supplies	4,000	-	-	4,000	
Other Services and Charges	9,000	-	-	9,000	
Capital Outlay-roof replacement	-	30,417	-	30,417	
<b>Total Fire Department</b>	<b>44,003</b>	<b>30,417</b>	<b>-</b>	<b>74,420</b>	

**City of Cherokee, Oklahoma**  
**General Fund**

*June Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	APPROVED AMENDMENTS JANUARY '20	PROPOSED AMENDMENTS JUNE '20	PROPOSED BUDGET 2019-2020
<b>Economic Development</b>				
Other Services and Charges-Main Street	25,000	-	-	25,000
Total Industrial Park and Economic Development	25,000	-	-	25,000
<b>Library Department</b>				
Personal Services	69,011	394	(15,000)	54,405
Materials and Supplies	24,500	-	-	24,500
Other Services and Charges	20,500	-	-	20,500
Total Library Department	114,011	394	(15,000)	99,405
<b>TOTAL EXPENDITURES</b>	<b>681,866</b>	<b>95,298</b>	<b>141,343</b>	<b>918,507</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>85,969</b>	<b>(50,894)</b>	<b>(36,239)</b>	<b>(1,164)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Depreciation Expense	-	-	-	-
Sale of Assets	-	3,000	-	3,000
Transfers-in				
CDA	-	-	-	-
Total transfers in	-	-	-	-
Transfers-out	-	(55,005)	-	(55,005)
Total transfers out	-	(55,005)	-	(55,005)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(52,005)</b>	<b>-</b>	<b>(52,005)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>85,969</b>	<b>(102,899)</b>	<b>(36,239)</b>	<b>(53,169)</b>
<b>BEGINNING FUND BALANCE-estimated</b>	<b>424,052</b>			<b>389,782</b>
<b>ENDING FUND BALANCE-estimated</b>	<b>510,021</b>			<b>336,613</b>

**City of Cherokee, Oklahoma  
Special Revenue Fund**

*June Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	APPROVED AMENDMENTS JANUARY '20	PROPOSED AMENDMENTS JUNE '20	PROPOSED BUDGET 2019-2020	
<b>OPERATING REVENUES</b>					
Sales Tax - Emergency Services - 1/4%	44,101	(14,000)	1,899	32,000	90%
Sales Tax - Parks & Streets - 1%	176,403	(3,000)	6,597	180,000	90%
Gasoline Excise Tax	2,562	-	-	2,562	
Motor Vehicle Tax	9,835	-	165	10,000	
Cemetery Income	9,000	-	2,500	11,500	
Cemetery Income-Capital Improvements	1,125	-	980	2,105	
Airport Income	6,500	-	500	7,000	
Swimming Pool Income	7,000	-	(2,200)	4,800	
Grant Income - Airport	600,000	-	-	600,000	
Grant Income - Sidewalk Grant	200,000	-	-	200,000	
Interest Income	300	-	-	300	
Other income	-	-	-	-	
<b>TOTAL OPERATING REVENUES</b>	<b>1,056,826</b>	<b>(17,000)</b>	<b>10,441</b>	<b>1,050,267</b>	
<b>OPERATING EXPENSES</b>					
<b>Streets Department</b>					
Personal Services	101,515	1,685	800	104,000	
Materials and Supplies	9,500	-	-	9,500	
Other Services and Charges	30,000	-	-	30,000	
Capital Outlay	250,000	2,500	141,050	393,550	
<b>Total Streets Department</b>	<b>391,015</b>	<b>4,185</b>	<b>141,850</b>	<b>537,050</b>	
<b>Parks Department</b>					
Personal Services	70,725	853	(16,578)	55,000	
Materials and Supplies	1,500	-	2,000	3,500	
Other Services and Charges	33,000	-	-	33,000	
Capital Outlay	25,000	-	-	25,000	
<b>Total Parks Department</b>	<b>130,225</b>	<b>853</b>	<b>(14,578)</b>	<b>116,500</b>	
<b>Airport Department</b>					
Other Services and Charges	10,000	5,000	4,000	19,000	
Capital Outlay	600,000	-	50,000	650,000	
<b>Total Airport Department</b>	<b>610,000</b>	<b>5,000</b>	<b>54,000</b>	<b>669,000</b>	
<b>Emergency Services</b>					
Materials and Supplies	-	-	6,000	6,000	
Capital Outlay	-	-	27,500	27,500	
<b>Total Emergency Services</b>	<b>-</b>	<b>-</b>	<b>33,500</b>	<b>33,500</b>	



**City of Cherokee, Oklahoma**  
**Special Revenue Fund**  
*June Amendments*  
**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	APPROVED AMENDMENTS JANUARY '20	PROPOSED AMENDMENTS JUNE '20	PROPOSED BUDGET 2019-2020
<b>Cemetery Department</b>				
Other Services and Charges	9,000	-	5,000	14,000
Capital Outlay	-	-	-	-
<b>Total Cemetery Department</b>	<u>9,000</u>	<u>-</u>	<u>5,000</u>	<u>14,000</u>
<b>TOTAL EXPENDITURES</b>	<u>1,140,240</u>	<u>10,038</u>	<u>219,772</u>	<u>1,370,050</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(83,414)	(27,038)	(209,331)	(319,783)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In - General Fund	-	55,005	-	55,005
Transfer In - Capital Project Fund	-	-	-	-
Transfer In- CDA	-	-	130,000	130,000
Transfers Out - General Fund	-	-	-	-
Transfers Out- CDA	-	-	-	-
Transfers Out - Special Revenue Fund	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>55,005</u>	<u>130,000</u>	<u>185,005</u>
<b>Net Income</b>	(83,414)	27,967	(79,331)	(134,778)
<b>BEGINNING FUND BALANCE-estimated</b>	<u>119,431</u>			<u>141,430</u>
<b>ENDING FUND BALANCE-estimated</b>	<u><u>36,017</u></u>			<u><u>6,652</u></u>

# CITY OF CHEROKEE, OKLAHOMA

Fiscal Year 2019/ 2020 Annual Budget

January Amendments

**BUDGET MEMO**

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January 22, 2020

The 2019/2020 Annual Budget for the City of Cherokee is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. The budget includes the following highlights for the fiscal year:

**CDA: Net Impact - Decrease in Fund Balance \$32,741**

Revenues-No changes proposed

Expense increase of \$32,741 consisting largely of:

- ◆ Increases in Personal Services for the Utility Fringe & Dependent Insurance benefits
- ◆ Increase in Water Department expenses of \$24,973 related to the cleaning of 2 sets of membranes & the purchase of new membranes. Additionally, the Water Master Plan is included at \$39,699. These expenses are partially offset by reductions based on YTD expenditures.
- ◆ Increase in Sewer Department expenses of \$4,276 for Control Panels

**General Fund: Net Impact - Decrease in Fund Balance of \$102,899**

Revenue increase of \$44,404 consisting mainly of:

- ◆ Decrease in Oil & Gas revenues of \$30,000 based on year-to-date collections.
- ◆ Increase in Other Revenues of \$60,834 related to Insurance Proceeds

Expense increase of \$95,298 consisting largely of:

- ◆ Increases in Personal Services for the Utility Fringe & Dependent Insurance benefits
- ◆ Increase in General Government expenses of \$58,577 primarily related to Capital Outlay for City Hall Improvements, partially offset by insurance proceeds.
- ◆ Increase in the Fire department of \$30,417 for roof replacement, offset by insurance proceeds.

Increase in transfers-out of \$55,005 to the Special Revenue Fund.

**Special Revenue Fund: Net Impact - Increase in Fund Balance \$27,967**

Revenue decrease of \$17,000 consisting of:

- ◆ Decrease in Sales tax based on year-to-date collections, which included 3 months without the Emergency Services restricted sales tax.

Expense increase of \$10,038 consisting largely of:

- ◆ Increases in Personal Services for the Utility Fringe & Dependent Insurance benefits
- ◆ Increases in Streets of \$4,185, which includes the purchase of a wet saw.
- ◆ Increases in Airport of \$5,000 for the fuel purchased for resale earlier this year.

Increase in transfers-in of \$55,005 from the General Fund.

The legal level of control for the City's 2019 / 2020 budget is established at the Department level. Additional detail is provided for analysis purposes only.

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

**CITY OF CHEROKEE, OKLAHOMA**  
**Fiscal Year 2019/2020 Annual Budget**  
*January Amendments*

**BUDGET SUMMARY**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>TRANSFERS</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 389,782	\$ 815,239	\$ (777,164)	\$ (55,005)	\$ (16,930)	\$ 372,852
<b>ENTERPRISE FUNDS</b>						
Development Authority	\$ 523,369	\$ 1,108,338	\$ (1,152,681)	\$ -	\$ (44,343)	\$ 479,026
<b>SPECIAL REVENUE FUNDS</b>	\$ 102,930	\$ 1,039,826	\$ (1,150,278)	\$ 55,005	\$ (55,447)	\$ 47,483
<b>GRAND TOTAL ALL FUNDS</b>	\$ 1,016,081	\$ 2,963,403	\$ (3,080,123)	\$ -	\$ (116,719)	\$ 899,362

**City of Cherokee, Oklahoma  
Development Authority**

*January Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	PROPOSED AMENDMENTS JANUARY '20	PROPOSED BUDGET 2019-2020
<b>OPERATING REVENUES</b>			
Water Revenues	\$ 550,000	\$ -	\$ 550,000
Rate Increase - 2.1%	11,550	-	11,550
Sewer Revenues	200,000	-	200,000
Rate Increase - 2.1%	4,200	-	4,200
Trash Revenues	255,555	-	255,555
Rate Increase - 4.2%	10,733	-	10,733
RV Park Rental	17,000	-	17,000
Penalties	8,000	-	8,000
Grant Income - CDBG & REAP - water lines	-	-	-
Grant Income - OWRB - Lift station	-	-	-
Other Revenues	300	-	300
<b>TOTAL OPERATING REVENUES</b>	<b>1,057,338</b>	<b>-</b>	<b>1,057,338</b>
<b>OPERATING EXPENSES</b>			
<b>Administration Department</b>			
Personal Services	98,129	3,492	101,621
Materials and Supplies	5,000	-	5,000
Other Services and Charges	100,000	-	100,000
<b>Total Administration Department</b>	<b>203,129</b>	<b>3,492</b>	<b>206,621</b>
<b>RV Park Department</b>			
Other Services and Charges	11,050	-	11,050
<b>Total RV Park Department</b>	<b>11,050</b>	<b>-</b>	<b>11,050</b>
<b>Water Department</b>			
Personal Services	143,519	(12,046)	131,473
Materials and Supplies	80,000	(30,000)	50,000
Other Services and Charges	70,000	40,000	110,000
Capital Outlay	207,250	27,019	234,269
Debt Service:	-	-	-
Water Meters (ODOC) \$520.83/mo-matures April 2021	6,250	-	6,250
RO Water Plant (OWRB 2005)-matures Sept. 2026	91,132	-	91,132
<b>Total Water Department</b>	<b>598,151</b>	<b>24,973</b>	<b>623,124</b>
<b>Sewer Department</b>			
Materials and Supplies	-	-	-
Other Services and Charges	3,500	-	3,500
Capital Outlay	-	4,276	4,276
Capital Outlay - Lagoons	-	-	-
Capital Outlay - Lift Station	-	-	-
Debt Service -2015 OWRB \$2.64M; 2.27%; 30 yrs-Lagoon	81,110	-	81,110
<b>Total Sewer Department</b>	<b>84,610</b>	<b>4,276</b>	<b>88,886</b>
<b>Trash Department</b>			
Other Services & Charges - 3% increase in FY19	223,000	-	223,000
<b>Total Trash Department</b>	<b>223,000</b>	<b>-</b>	<b>223,000</b>

**City of Cherokee, Oklahoma  
Development Authority**

*January Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	PROPOSED AMENDMENTS JANUARY '20	PROPOSED BUDGET 2019-2020
TOTAL OPERATING EXPENDITURES	1,119,940	32,741	1,152,681
OPERATING INCOME (LOSS)	(62,602)	(32,741)	(95,343)
NON-OPERATING REVENUES (EXPENSES)			
Interest Income	51,000	-	51,000
Bad Debt Expense	-	-	-
Depreciation	-	-	-
Gain on Sale of Assets	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	51,000	-	51,000
INCOME (LOSS) BEFORE TRANSFERS	(11,602)	(32,741)	(44,343)
TRANSFERS IN			
General Fund	-	-	-
Other	-	-	-
Total transfers in	-	-	-
TRANSFERS OUT			
General Fund	-	-	-
Special Revenue Fund	-	-	-
Total transfers out	-	-	-
NET INCOME	(11,602)	(32,741)	(44,343)
BEGINNING RETAINED EARNINGS-estimated	473,726		523,369
ENDING RETAINED EARNINGS-estimated	462,124		479,026

**City of Cherokee, Oklahoma**  
**General Fund**

*January Amendments*

**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	PROPOSED AMENDMENTS JANUARY '20	PROPOSED BUDGET 2019-2020	
<b>OPERATING REVENUES</b>				
Sales tax	\$ 352,805	\$ (5,000)	\$ 347,805	90%
Use Tax	85,067	5,000	90,067	90%
Franchise Tax	121,023	-	121,023	90%
Beverage Tax	39,493	5,000	44,493	90%
Tobacco Tax	4,719	-	4,719	90%
Hotel Tax	4,803	-	4,803	
Fines and Forfeitures	9,500	5,000	14,500	
Fire Revenues	750	260	1,010	
Library Revenue	18,500	-	18,500	
Licenses & Permits	1,000	1,930	2,930	
Oil & Gas Revenues	85,000	(30,000)	55,000	
Grants	30,000	1,380	31,380	
Interest	175	-	175	
Donations	-	-	-	
Pocket Park	-	-	-	
Other Revenue	15,000	60,834	75,834	
<b>TOTAL OPERATING REVENUES</b>	<b>767,835</b>	<b>44,404</b>	<b>812,239</b>	
<b>OPERATING EXPENSES</b>				
<b>General Government</b>				
Personal Services	98,301	4,660	102,961	
Materials and Supplies	6,000	-	6,000	
Other Services and Charges	183,000	-	183,000	
Capital Outlay - City Hall renovations	-	53,917	53,917	
<b>Total General Government</b>	<b>287,301</b>	<b>58,577</b>	<b>345,878</b>	
<b>Police Department</b>				
Personal Services	184,551	5,910	190,461	
Materials and Supplies	2,000	-	2,000	
Other Services and Charges	25,000	-	25,000	
Capital Outlay	-	-	-	
<b>Total Police Department</b>	<b>211,551</b>	<b>5,910</b>	<b>217,461</b>	
<b>Fire Department</b>				
Personal Services	31,003	-	31,003	
Materials and Supplies	4,000	-	4,000	
Other Services and Charges	9,000	-	9,000	
Capital Outlay	-	30,417	30,417	
<b>Total Fire Department</b>	<b>44,003</b>	<b>30,417</b>	<b>74,420</b>	

**City of Cherokee, Oklahoma**  
**General Fund**  
*January Amendments*  
**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	PROPOSED AMENDMENTS JANUARY '20	PROPOSED BUDGET 2019-2020
<b>Economic Development</b>			
Other Services and Charges-Main Street	25,000	-	25,000
<b>Total Industrial Park and Economic Development</b>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Library Department</b>			
Personal Services	69,011	394	69,405
Materials and Supplies	24,500	-	24,500
Other Services and Charges	20,500	-	20,500
<b>Total Library Department</b>	<u>114,011</u>	<u>394</u>	<u>114,405</u>
<b>TOTAL EXPENDITURES</b>	<u>681,866</u>	<u>95,298</u>	<u>777,164</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	85,969	(50,894)	35,075
<b>OTHER FINANCING SOURCES (USES)</b>			
Depreciation Expense	-	-	-
Sale of Assets	-	3,000	3,000
Transfers-in			
Capital Projects	-	-	-
CDA	-	-	-
Special Revenue	-	-	-
Other	-	-	-
<b>Total transfers in</b>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers-out	-	(55,005)	(55,005)
<b>Total transfers out</b>	<u>-</u>	<u>(55,005)</u>	<u>(55,005)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	(52,005)	(52,005)
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	85,969	(102,899)	(16,930)
<b>BEGINNING FUND BALANCE-estimated</b>	<u>424,052</u>		<u>389,782</u>
<b>ENDING FUND BALANCE-estimated</b>	<u><u>510,021</u></u>		<u><u>372,852</u></u>

**City of Cherokee, Oklahoma**  
**Special Revenue Fund**  
*January Amendments*  
**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	PROPOSED AMENDMENTS JANUARY '20	PROPOSED BUDGET 2019-2020	
<b>OPERATING REVENUES</b>				
Sales Tax - Emergency Services	44,101	(14,000)	30,101	90%
Sales Tax - Parks & Streets	176,403	(3,000)	173,403	90%
Gasoline Excise Tax	2,562	-	2,562	
Motor Vehicle Tax	9,835	-	9,835	
Cemetery Income	9,000	-	9,000	
Cemetery Income-Capital Improvements	1,125	-	1,125	
Airport Income	6,500	-	6,500	
Swimming Pool Income	7,000	-	7,000	
Grant Income - Airport	600,000	-	600,000	
Grant Income - Sidewalk Grant	200,000	-	200,000	
Interest Income	300	-	300	
Other income	-	-	-	
<b>TOTAL OPERATING REVENUES</b>	<b>1,056,826</b>	<b>(17,000)</b>	<b>1,039,826</b>	
<b>OPERATING EXPENSES</b>				
<b>Streets Department</b>				
Personal Services	101,515	1,685	103,200	
Materials and Supplies	9,500	-	9,500	
Other Services and Charges	30,000	-	30,000	
Capital Outlay	250,000	2,500	252,500	
<b>Total Streets Department</b>	<b>391,015</b>	<b>4,185</b>	<b>395,200</b>	
<b>Parks Department</b>				
Personal Services	70,725	853	71,578	
Materials and Supplies	1,500	-	1,500	
Other Services and Charges	33,000	-	33,000	
Capital Outlay	25,000	-	25,000	
<b>Total Parks Department</b>	<b>130,225</b>	<b>853</b>	<b>131,078</b>	
<b>Airport Department</b>				
Other Services and Charges	10,000	5,000	15,000	
Capital Outlay	600,000	-	600,000	
<b>Total Airport Department</b>	<b>610,000</b>	<b>5,000</b>	<b>615,000</b>	
<b>Cemetery Department</b>				
Other Services and Charges	9,000	-	9,000	
Capital Outlay	-	-	-	
<b>Total Cemetery Department</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	



**City of Cherokee, Oklahoma**  
**Special Revenue Fund**  
*January Amendments*  
**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019-2020	PROPOSED AMENDMENTS JANUARY '20	PROPOSED BUDGET 2019-2020
<b>Cemetery Department - Capital Improvements</b>			
Other Services and Charges	-	-	-
<b>Total Cemetery Department - Capital Improvements</b>	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,140,240</b>	<b>10,038</b>	<b>1,150,278</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In - General Fund	-	55,005	55,005
Transfer In - Capital Project Fund	-	-	-
Transfer In- CDA	-	-	-
Transfers Out - General Fund	-	-	-
Transfers Out- CDA	-	-	-
Transfers Out - Special Revenue Fund	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	<b>55,005</b>	<b>55,005</b>
<b>Net Income</b>	<b>(83,414)</b>	<b>27,967</b>	<b>(55,447)</b>
<b>BEGINNING FUND BALANCE-estimated</b>	<b>119,431</b>		<b>102,930</b>
<b>ENDING FUND BALANCE-estimated</b>	<b>36,017</b>		<b>47,483</b>