

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| BUDGET SUMMARY | GENERAL FUND | CAPITAL PROJECTS | SPECIAL REVENUE | DEBT SERVICE | TRUST FUNDS | TOTAL |
|----------------------------------------|------------------|---------------------|--------------------|-----------------|----------------|------------------|
| SURPLUS, BEGINNING OF YEAR | 4,095 | - | 47,627 | 5,611 | 68,804 | 126,137 |
| REVENUES AND TRANSFERS IN: | | | | | | |
| CHARGES FOR SERVICES | 443,000 | - | - | - | - | 443,000 |
| LICENSES AND PERMITS | 40,000 | - | - | - | - | 40,000 |
| INTERGOVERNMENTAL REVENUES | 25,000 | - | 21,000 | - | - | 46,000 |
| FRANCHISE FEES | 27,000 | - | - | - | - | 27,000 |
| FINES AND FORFEITURES | 15,000 | - | - | - | - | 15,000 |
| INTEREST ON INVESTMENTS | 500 | - | 200 | 10 | - | 710 |
| MISCELLANEOUS REVENUES | 4,600 | - | - | - | - | 4,600 |
| TAXES | 745,000 | - | - | - | - | 745,000 |
| PROPERTY RENTALS | 500 | - | 300 | - | - | 800 |
| ROYALTIES | - | - | - | - | - | - |
| SPECIAL ASSESSMENTS | - | - | 70,000 | - | - | 70,000 |
| DONATIONS | 37,000 | - | - | - | 4,000 | 41,000 |
| TRANSFERS FROM OTHER FUNDS | 500,000 | - | - | - | - | 500,000 |
| TOTAL | 1,837,600 | - | 91,500 | 10 | 4,000 | 1,933,110 |
| EXPENDITURES AND TRANSFERS OUT: | | | | | | |
| GENERAL GOVERNMENT | 270,382 | - | 40,000 | - | - | 310,382 |
| STREETS AND ROADS | 140,115 | - | 21,000 | - | - | 161,115 |
| POLICE PROTECTION | 372,480 | - | - | - | - | 372,480 |
| FIRE PROTECTION | 63,000 | - | - | - | - | 63,000 |
| ANIMAL CONTROL | 70,390 | - | - | - | - | 70,390 |
| COMMUNITY SERVICE | - | - | 85,000 | - | - | 85,000 |
| LIBRARY | 96,362 | - | - | - | - | 96,362 |
| PARKS AND RECREATION | 97,000 | - | - | - | - | 97,000 |
| CEMETERY | 56,995 | - | - | - | 15,000 | 71,995 |
| AMBULANCE | 314,000 | - | - | - | - | 314,000 |
| ORDINANCE ENFORCEMENT | - | - | - | - | - | - |
| CULTURAL DEVELOPMENT | - | - | - | - | - | - |
| TRANSFERS TO OTHER FUNDS | 278,600 | - | - | - | - | 278,600 |
| TOTAL | 1,759,324 | - | 146,000 | - | 15,000 | 1,920,324 |
| SURPLUS, END OF YEAR | 82,371 | - | (6,873) | 5,621 | 57,804 | 138,923 |

See Accountants' Compilation Report

RECEIVED

JUL 02 2018

State Auditor
and Inspector

Pawnee

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-------------------------------------|----------------------|------------------------|------------------------|
| GENERAL FUND | | | |
| SURPLUS, BEGINNING OF YEAR | 36,145 | 17,495 | 4,095 |
| REVENUES: | | | |
| ALCOHOLIC BEV. TAX | 26,609 | 28,000 | 28,000 |
| AMBULANCE | 400,877 | 400,000 | 412,000 |
| ANIMAL TAGS & KENNEL FEES | 382 | 1,500 | 1,500 |
| CEMETERY | 25,875 | 21,000 | 25,000 |
| CIGAR TAX REVENUE | 7,504 | 8,000 | 8,000 |
| DONATIONS | 1,000 | 6,000 | 37,000 |
| FEDERAL GRANTS | 6,241 | - | - |
| FRANCHISE TAX - CABLE | 7,407 | 9,000 | 9,000 |
| FRANCHISE TAX - GAS | 10,921 | 13,000 | 13,000 |
| INSPECTION-TELEPHONE | 5,448 | 5,000 | 5,000 |
| INTEREST | 1,916 | 500 | 500 |
| LAKE PERMITS AND REVENUE | 21,669 | 35,000 | 35,000 |
| MISCELLANEOUS | 107,254 | 122,000 | 4,600 |
| PERMITS & LICENSES | 2,540 | 3,500 | 3,500 |
| POLICE FINES | 19,447 | 15,000 | 15,000 |
| PROPERTY RENTALS | 15 | 500 | 500 |
| ROYALTY INCOME | 64,909 | 30,000 | - |
| SALES TAX | 645,579 | 640,000 | 648,000 |
| STATE GRANTS | 50,000 | 23,000 | 25,000 |
| SWIMMING POOL/BATH HOUSE | 2,498 | 5,000 | 6,000 |
| USE TAX | 32,969 | 35,000 | 61,000 |
| TOTAL REVENUES | 1,441,060 | 1,401,000 | 1,337,600 |
| TRANSFERS | | | |
| TRANSFERS FOR \$.015 SALES TAX | (275,019) | (275,000) | (275,000) |
| TRANSFERS TO CONSTRUCTION RESERVE | (3,600) | (3,600) | (3,600) |
| TRANSFERS FROM OTHER FUNDS | 475,000 | 500,000 | 500,000 |
| NET TRANSFERS | 196,381 | 221,400 | 221,400 |
| TOTAL REVENUES AND TRANSFERS | 1,637,441 | 1,622,400 | 1,559,000 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| EXPENDITURES | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|--------------------------|------------------------------|--------------------------------|--------------------------------|
| MANAGERIAL | | | |
| A1. PERSONAL SERVICES | 74,203 | 76,000 | 76,000 |
| A2. SUPPLIES | 1,609 | 1,500 | 1,100 |
| A3. OTHER SERVICES | - | - | - |
| A4. CAPITAL OUTLAY | - | - | - |
| A5. DEBT SERVICE | - | - | - |
| DEPARTMENT TOTAL | 75,812 | 77,500 | 77,100 |
| CITY CLERK | | | |
| B1. PERSONAL SERVICES | 145,389 | 135,000 | 135,000 |
| B2. SUPPLIES | 2,670 | 2,000 | 1,582 |
| B3. OTHER SERVICES | - | - | - |
| B4. CAPITAL OUTLAY | - | - | - |
| B5. DEBT SERVICE | - | - | - |
| DEPARTMENT TOTAL | 148,059 | 137,000 | 136,582 |
| CITY ATTORNEY | | | |
| D1. PERSONAL SERVICES | 15,695 | 12,500 | 14,000 |
| D2. SUPPLIES | - | - | 200 |
| D3. OTHER SERVICES | - | - | - |
| D4. CAPITAL OUTLAY | - | - | - |
| D5. DEBT SERVICE | - | - | - |
| DEPARTMENT TOTAL | 15,695 | 12,500 | 14,200 |
| POLICE DEPARTMENT | | | |
| F1. PERSONAL SERVICES | 269,468 | 308,500 | 316,429 |
| F2. SUPPLIES | 33,112 | 32,000 | 41,551 |
| F3. OTHER SERVICES | - | - | - |
| F4. CAPITAL OUTLAY | 58,150 | - | - |
| F5. DEBT SERVICE | 12,612 | 14,500 | 14,500 |
| DEPARTMENT TOTAL | 373,342 | 353,000 | 372,480 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| EXPENDITURES | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|---------------------------------------|----------------------|------------------------|------------------------|
| FIRE DEPARTMENT | | | |
| G1. PERSONAL SERVICES | 83,545 | 44,000 | 43,000 |
| G2. SUPPLIES | 38,619 | 27,000 | 20,000 |
| G3. OTHER SERVICES | - | - | - |
| G4. CAPITAL OUTLAY | - | - | - |
| G5. DEBT SERVICE | 10,000 | - | - |
| DEPARTMENT TOTAL | 132,164 | 71,000 | 63,000 |
| STREET DEPARTMENT | | | |
| I1. PERSONAL SERVICES | 115,997 | 115,000 | 112,115 |
| I2. SUPPLIES | 67,725 | 27,000 | 16,000 |
| I3. OTHER SERVICES | - | - | - |
| I4. CAPITAL OUTLAY | - | 60,000 | - |
| I5. DEBT SERVICE | - | 7,600 | 12,000 |
| DEPARTMENT TOTAL | 183,722 | 209,600 | 140,115 |
| PARK AND RECREATION DEPARTMENT | | | |
| L1. PERSONAL SERVICES | 77,832 | 70,000 | 73,000 |
| L2. SUPPLIES | 27,845 | 22,000 | 18,000 |
| L3. OTHER SERVICES | - | - | - |
| L4. CAPITAL OUTLAY | - | 22,000 | - |
| L5. DEBT SERVICE | - | - | 6,000 |
| DEPARTMENT TOTAL | 105,677 | 114,000 | 97,000 |
| GENERAL GOVERNMENT | | | |
| N1. PERSONAL SERVICES | 42,778 | 28,000 | 26,000 |
| N2. SUPPLIES | 4,633 | 3,700 | 7,500 |
| N3. OTHER SERVICES | - | - | - |
| N4. CAPITAL OUTLAY | - | 2,500 | - |
| COMP & VACATION CASH OUT | - | - | - |
| DEPARTMENT TOTAL | 47,411 | 34,200 | 33,500 |
| LIBRARY BOARD | | | |
| O1. PERSONAL SERVICES | 55,481 | 57,000 | 52,862 |
| O2. SUPPLIES | 50,588 | 78,500 | 38,500 |
| O3. OTHER SERVICES | - | - | - |
| O4. CAPITAL OUTLAY | 2,728 | - | 5,000 |
| O5. DEBT SERVICE | - | - | - |
| DEPARTMENT TOTAL | 108,797 | 135,500 | 96,362 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| EXPENDITURES | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-----------------------------------------------------------|------------------------------|--------------------------------|--------------------------------|
| CEMETERY | | | |
| P1. PERSONAL SERVICES | 54,181 | 51,000 | 50,126 |
| P2. SUPPLIES | 16,748 | 4,900 | 6,369 |
| P3. OTHER SERVICES | - | - | - |
| P4. CAPITAL OUTLAY | - | 4,100 | 500 |
| P5. DEBT SERVICE | - | - | - |
| DEPARTMENT TOTAL | 70,929 | 60,000 | 56,995 |
| AMBULANCE | | | |
| SB1. PERSONAL SERVICES | 241,455 | 260,000 | 235,000 |
| SB2. SUPPLIES | 77,684 | 80,000 | 35,000 |
| SB3. OTHER SERVICES | - | - | 29,000 |
| SB4. CAPITAL OUTLAY | - | - | - |
| SB5. DEBT SERVICE | 13,432 | 12,500 | 15,000 |
| DEPARTMENT TOTAL | 332,571 | 352,500 | 314,000 |
| MUNICIPAL COURT | | | |
| 1. PERSONAL SERVICES | 7,105 | 7,300 | 7,300 |
| 2. SUPPLIES | 2,927 | 1,700 | 1,700 |
| 3. OTHER SERVICES | - | - | - |
| 4. CAPITAL OUTLAY | - | - | - |
| DEPARTMENT TOTAL | 10,032 | 9,000 | 9,000 |
| ANIMAL CONTROL & CODE ENFORCEMENT DEPARTMENT | | | |
| 1. PERSONAL SERVICES | 41,247 | 47,000 | 47,000 |
| 2. SUPPLIES | 10,633 | 23,000 | 23,390 |
| 3. OTHER SERVICES | - | - | - |
| 4. CAPITAL OUTLAY | - | - | - |
| 5. DEBT SERVICE | - | - | - |
| DEPARTMENT TOTAL | 51,880 | 70,000 | 70,390 |
| TOTAL GENERAL FUND EXPENDITURES | 1,656,091 | 1,635,800 | 1,480,724 |
| EXCESS OF SURPLUS & RECEIPTS OVER EXPENDITURES | 17,495 | 4,095 | 82,371 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-----------------------------------|----------------------|------------------------|------------------------|
| CAPITAL PROJECTS FUND | | | |
| SURPLUS, BEGINNING OF YEAR | - | - | - |
| REVENUES: | | | |
| INTEREST INCOME | - | - | - |
| MISCELLANEOUS RECEIPTS | - | - | - |
| DONATIONS AND GIFTS | - | - | - |
| TRANSFERS | - | - | - |
| STATE AND FEDERAL GRANTS | - | - | - |
| TOTAL REVENUES | - | - | - |
| EXPENDITURES: | | | |
| CAPITAL OUTLAY | - | - | - |
| TRANSFERS | - | - | - |
| TOTAL EXPENDITURES | - | - | - |
| SURPLUS, END OF YEAR | - | - | - |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-----------------------------------|----------------------|------------------------|------------------------|
| 911 FUND | | | |
| SURPLUS, BEGINNING OF YEAR | 50,739 | 37,502 | 25,502 |
| REVENUES: | | | |
| INTEREST INCOME | - | - | - |
| 911 ASSESSMENTS | 24,560 | 28,000 | 70,000 |
| TRANSFERS FROM OTHER FUNDS | - | - | - |
| TOTAL REVENUES | 24,560 | 28,000 | 70,000 |
| EXPENDITURES: | | | |
| CAPITAL IMPROVEMENTS | - | - | 40,000 |
| PERSONAL SERVICES | - | - | - |
| 911 SERVICE | 37,797 | 40,000 | 45,000 |
| TRANSFER TO OTHER FUNDS | - | - | - |
| TOTAL EXPENDITURES | 37,797 | 40,000 | 85,000 |
| SURPLUS, END OF YEAR | 37,502 | 25,502 | 10,502 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-----------------------------------|----------------------|------------------------|------------------------|
| STREET AND ALLEY FUND | | | |
| SURPLUS, BEGINNING OF YEAR | 3,525 | 3,258 | 3,258 |
| REVENUES: | | | |
| GASOLINE TAX | 4,073 | 4,000 | 4,000 |
| MILEAGE TAX | 15,564 | 17,000 | 17,000 |
| INTEREST INCOME | - | - | - |
| OTHER | - | - | - |
| TOTAL REVENUES | 19,637 | 21,000 | 21,000 |
| EXPENDITURES: | | | |
| STREET MATERIALS | 19,904 | 21,000 | 21,000 |
| FUEL AND OIL | - | - | - |
| CAPITAL ASSETS | - | - | - |
| OTHER | - | - | - |
| TRANSFER TO GENERAL FUND | - | - | - |
| TOTAL EXPENDITURES | 19,904 | 21,000 | 21,000 |
| SURPLUS, END OF YEAR | 3,258 | 3,258 | 3,258 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-----------------------------------|----------------------|------------------------|------------------------|
| CEMETERY FUND | | | |
| SURPLUS, BEGINNING OF YEAR | 32,537 | 33,367 | 18,867 |
| REVENUES: | | | |
| LOT SALES | - | - | - |
| RENTAL INCOME | 475 | 300 | 300 |
| DONATIONS AND GIFTS | - | - | - |
| INTEREST | 355 | 200 | 200 |
| OTHER | - | - | - |
| TOTAL REVENUES | 830 | 500 | 500 |
| EXPENDITURES: | | | |
| TRANSFER TO GENERAL FUND | - | - | - |
| CEMETERY LOTS | - | - | - |
| SUPPLIES | - | 15,000 | - |
| TOTAL EXPENDITURES | - | 15,000 | - |
| SURPLUS, END OF YEAR | 33,367 | 18,867 | 19,367 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

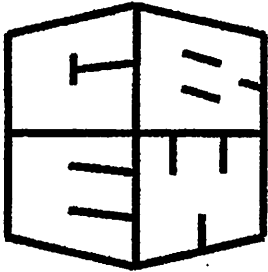
| | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-----------------------------------|----------------------|------------------------|------------------------|
| DEBT SERVICE FUND | | | |
| SURPLUS, BEGINNING OF YEAR | 5,599 | 5,601 | 5,611 |
| REVENUES: | | | |
| AD VALOREM TAXES | - | - | - |
| INTEREST INCOME | 2 | 10 | 10 |
| OTHER | - | - | - |
| TRANSFER FROM OTHER FUNDS | - | - | - |
| TOTAL REVENUES | 2 | 10 | 10 |
| EXPENDITURES: | | | |
| FISCAL AGENT FEES | - | - | - |
| LEASE PAYMENTS | - | - | - |
| TRANSFER TO OTHER FUNDS | - | - | - |
| TOTAL EXPENDITURES | - | - | - |
| SURPLUS, END OF YEAR | 5,601 | 5,611 | 5,621 |

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2018

| | Actual Prior Year | Amended 2017 Budget | Amended 2018 Budget |
|-------------------------------------|----------------------|------------------------|------------------------|
| CEMETERY PERPETUAL CARE FUND | | | |
| SURPLUS, BEGINNING OF YEAR | 74,603 | 79,804 | 68,804 |
| REVENUES: | | | |
| DONATIONS AND GIFTS | 5,201 | 4,000 | 4,000 |
| OTHER | - | - | - |
| TOTAL REVENUES | 5,201 | 4,000 | 4,000 |
| EXPENDITURES: | | | |
| TRANSFERS | - | - | - |
| CAPITAL OUTLAY | - | 15,000 | 15,000 |
| OTHER | - | - | - |
| TOTAL EXPENDITURES | - | 15,000 | 15,000 |
| SURPLUS, END OF YEAR | 79,804 | 68,804 | 57,804 |



CBEW Professional Group, LLP

Certified Public Accountants

P.O. Box 790

Cushing, OK 74023

918-225-4216 FAX 918-225-4315

May 23, 2018

The Board of City Councilors
City of Pawnee
Pawnee, Oklahoma

We have assembled from information provided by management, the accompanying amended budgeted revenues, expenditures, transfers, and surpluses of the various funds of the City of Pawnee for the fiscal year ending June 30, 2018, in accordance with statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The amended budgets have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Oklahoma that is a basis of accounting other than accounting principles generally accepted in the United States of America.

The accompanying amended budgeted revenues and expenditures for the fiscal year ending June 30, 2017 included in the supplemental schedules have not been compiled, reviewed or audited by us and, accordingly, we do not express an opinion or any other form of assurance on them.

The accompanying historical financial statements as of June 30, 2016 are included only for the purpose of complying with the requirements of the State Auditor and Inspector of the State of Oklahoma and are not intended to be complete presentation of the City's revenues and expenses in accordance with accounting principles generally accepted in the United States of America. Such statements were prepared on the aforementioned prescribed basis of accounting.

Management has elected to omit all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the budgeted or historical financial statements, they might influence the user's conclusions about the City's assets, liabilities, revenues and expenses. Accordingly, these budgeted and historical statements are not designed for those who are not informed about such matters.

CBEW Professional Group, LLP

CBEW Professional Group, LLP
Certified Public Accountants