

# **CITY OF PAWNEE**

**PAWNEE, OKLAHOMA**

**BUDGET FOR YEAR ENDING  
JUNE 30, 2018**

**GENERAL FUND  
CAPITAL PROJECTS FUND  
911 FUND  
STREET AND ALLEY FUND  
CEMETERY FUND  
DEBT SERVICE FUND  
CEMETERY PERPETUAL CARE FUND**

**RECEIVED**

**JUL 03 2017**

**State Auditor  
and Inspector**

*Pawnee*

**Resolution 830**

**BE IT HEREBY RESOLVED** by the City Council of the City of Pawnee, Oklahoma that the attached budget for the City of Pawnee Fiscal Year 2017-2018 be approved.  
(See Attachment)

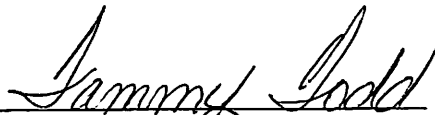
Passed and Approved this 19<sup>th</sup> day of June at a regular meeting held by the City Council of the City of Pawnee

Signed:

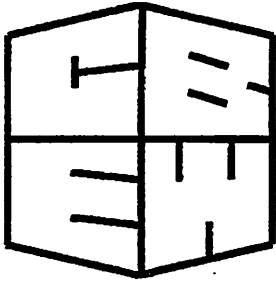


\_\_\_\_\_  
Brad Sewell, Mayor

Attest:



\_\_\_\_\_  
Tammy Todd, City Clerk



## CBEW Professional Group, LLP

Certified Public Accountants

P.O. Box 790

Cushing, OK 74023

918-225-4216 FAX 918-225-4315

May 24, 2017

The Board of City Councilors  
City of Pawnee  
Pawnee, Oklahoma

We have assembled from information provided by management, the accompanying 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 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

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

BUDGET SUMMARY	GENERAL FUND	CAPITAL PROJECTS	SPECIAL REVENUE	DEBT SERVICE	TRUST FUNDS	TOTAL
<b>SURPLUS, BEGINNING OF YEAR</b>	11,695	-	47,627	5,611	68,804	133,737
<b>REVENUES AND TRANSFERS IN:</b>						
CHARGES FOR SERVICES	426,000	-	-	-	-	426,000
LICENSES AND PERMITS	40,000	-	-	-	-	40,000
INTERGOVERNMENTAL REVENUES	90,000	70,000	21,000	-	-	181,000
FRANCHISE FEES	27,000	-	-	-	-	27,000
FINES AND FORFEITURES	15,000	-	-	-	-	15,000
INTEREST ON INVESTMENTS	500	-	200	10	-	710
MISCELLANEOUS REVENUES	90,000	-	-	-	-	90,000
TAXES	711,000	-	-	-	-	711,000
PROPERTY RENTALS	500	-	300	-	-	800
ROYALTIES	30,000	-	-	-	-	30,000
SPECIAL ASSESSMENTS	-	-	50,000	-	-	50,000
DONATIONS	6,000	-	-	-	4,000	10,000
TRANSFERS FROM OTHER FUNDS	500,000	-	-	-	-	500,000
<b>TOTAL</b>	<b>1,936,000</b>	<b>70,000</b>	<b>71,500</b>	<b>10</b>	<b>4,000</b>	<b>2,081,510</b>
<b>EXPENDITURES AND TRANSFERS OUT:</b>						
GENERAL GOVERNMENT	266,182	-	35,000	-	-	301,182
STREETS AND ROADS	157,815	-	21,000	-	-	178,815
POLICE PROTECTION	372,480	-	-	-	-	372,480
FIRE PROTECTION	64,705	-	-	-	-	64,705
ANIMAL CONTROL	70,390	-	-	-	-	70,390
COMMUNITY SERVICE	-	-	75,000	-	-	75,000
LIBRARY	96,362	-	-	-	-	96,362
PARKS AND RECREATION	96,199	-	-	-	-	96,199
CEMETERY	56,995	-	-	-	15,000	71,995
AMBULANCE	460,100	-	-	-	-	460,100
ORDINANCE ENFORCEMENT	-	-	-	-	-	-
CULTURAL DEVELOPMENT	-	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	278,600	-	-	-	-	278,600
<b>TOTAL</b>	<b>1,919,828</b>	<b>-</b>	<b>131,000</b>	<b>-</b>	<b>15,000</b>	<b>2,065,828</b>
<b>SURPLUS, END OF YEAR</b>	<b>27,867</b>	<b>70,000</b>	<b>(11,873)</b>	<b>5,621</b>	<b>57,804</b>	<b>149,419</b>

See Accountants' Compilation Report

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

	Actual Prior Year	Amended 2017 Budget	2018 Budget
<b>GENERAL FUND</b>			
<b>SURPLUS, BEGINNING OF YEAR</b>	36,145	17,495	11,695
<b>REVENUES:</b>			
ALCOHOLIC BEV. TAX	26,609	28,000	28,000
AMBULANCE	400,877	400,000	400,000
ANIMAL TAGS & KENNEL FEES	382	1,500	1,500
CEMETERY	25,875	21,000	21,000
CIGAR TAX REVENUE	7,504	8,000	8,000
DONATIONS	1,000	6,000	6,000
FEDERAL GRANTS	6,241	-	90,000
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	90,000
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	30,000
SALES TAX	645,579	640,000	640,000
STATE GRANTS	50,000	23,000	-
SWIMMING POOL/BATH HOUSE	2,498	5,000	5,000
USE TAX	32,969	35,000	35,000
<b>TOTAL REVENUES</b>	<b>1,441,060</b>	<b>1,401,000</b>	<b>1,436,000</b>
<b>TRANSFERS</b>			
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
<b>NET TRANSFERS</b>	<b>196,381</b>	<b>221,400</b>	<b>221,400</b>
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>1,637,441</b>	<b>1,622,400</b>	<b>1,657,400</b>

See Accountants' Compilation Report

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

EXPENDITURES	Actual Prior Year	Amended 2017 Budget	2018 Budget
<b>MANAGERIAL</b>			
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	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>75,812</b>	<b>77,500</b>	<b>77,100</b>
<b>CITY CLERK</b>			
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	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>148,059</b>	<b>137,000</b>	<b>136,582</b>
<b>CITY ATTORNEY</b>			
D1. PERSONAL SERVICES	15,695	12,500	12,500
D2. SUPPLIES	-	-	-
D3. OTHER SERVICES	-	-	-
D4. CAPITAL OUTLAY	-	-	-
D5. DEBT SERVICE	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>15,695</b>	<b>12,500</b>	<b>12,500</b>
<b>POLICE DEPARTMENT</b>			
F1. PERSONAL SERVICES	269,468	306,500	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
<b>DEPARTMENT TOTAL</b>	<b>373,342</b>	<b>353,000</b>	<b>372,480</b>

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

<b>EXPENDITURES</b>	<b>Actual Prior Year</b>	<b>Amended 2017 Budget</b>	<b>2018 Budget</b>
<b>FIRE DEPARTMENT</b>			
G1. PERSONAL SERVICES	83,545	44,000	43,000
G2. SUPPLIES	38,619	27,000	21,705
G3. OTHER SERVICES	-	-	-
G4. CAPITAL OUTLAY	-	-	-
G5. DEBT SERVICE	10,000	-	-
<b>DEPARTMENT TOTAL</b>	<b>132,164</b>	<b>71,000</b>	<b>64,705</b>
<b>STREET DEPARTMENT</b>			
I1. PERSONAL SERVICES	115,997	115,000	112,115
I2. SUPPLIES	67,725	27,000	26,000
I3. OTHER SERVICES	-	-	7,000
I4. CAPITAL OUTLAY	-	60,000	700
I5. DEBT SERVICE	-	-	12,000
<b>DEPARTMENT TOTAL</b>	<b>183,722</b>	<b>202,000</b>	<b>157,815</b>
<b>PARK AND RECREATION DEPARTMENT</b>			
L1. PERSONAL SERVICES	77,832	70,000	68,199
L2. SUPPLIES	27,845	22,000	22,000
L3. OTHER SERVICES	-	-	-
L4. CAPITAL OUTLAY	-	22,000	-
L5. DEBT SERVICE	-	-	6,000
<b>DEPARTMENT TOTAL</b>	<b>105,677</b>	<b>114,000</b>	<b>96,199</b>
<b>GENERAL GOVERNMENT</b>			
N1. PERSONAL SERVICES	42,778	28,000	26,000
N2. SUPPLIES	4,633	3,700	5,000
N3. OTHER SERVICES	-	-	-
N4. CAPITAL OUTLAY	-	2,500	-
COMP & VACATION CASH OUT	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>47,411</b>	<b>34,200</b>	<b>31,000</b>
<b>LIBRARY BOARD</b>			
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	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>108,797</b>	<b>135,500</b>	<b>96,362</b>

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# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

<b>EXPENDITURES</b>	<b>Actual Prior Year</b>	<b>Amended 2017 Budget</b>	<b>2018 Budget</b>
<b>CEMETERY</b>			
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	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>70,929</b>	<b>60,000</b>	<b>56,995</b>
<b>AMBULANCE</b>			
SB1. PERSONAL SERVICES	241,455	260,000	232,100
SB2. SUPPLIES	77,684	80,000	45,000
SB3. OTHER SERVICES	-	-	28,000
SB4. CAPITAL OUTLAY	-	-	140,000
SB5. DEBT SERVICE	13,432	12,500	15,000
<b>DEPARTMENT TOTAL</b>	<b>332,571</b>	<b>352,500</b>	<b>460,100</b>
<b>MUNICIPAL COURT</b>			
1. PERSONAL SERVICES	7,105	7,300	7,300
2. SUPPLIES	2,927	1,700	1,700
3. OTHER SERVICES	-	-	-
4. CAPITAL OUTLAY	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>10,032</b>	<b>9,000</b>	<b>9,000</b>
<b>ANIMAL CONTROL &amp; CODE ENFORCEMENT DEPARTMENT</b>			
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	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>51,880</b>	<b>70,000</b>	<b>70,390</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,656,091</b>	<b>1,628,200</b>	<b>1,641,228</b>
<b>EXCESS OF SURPLUS &amp; RECEIPTS OVER EXPENDITURES</b>	<b>17,495</b>	<b>11,695</b>	<b>27,867</b>



# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

	Actual Prior Year	Amended 2017 Budget	2018 Budget
<b>CAPITAL PROJECTS FUND</b>			
<b>SURPLUS, BEGINNING OF YEAR</b>	-	-	-
<b>REVENUES:</b>			
INTEREST INCOME	-	-	-
MISCELLANEOUS RECEIPTS	-	-	-
DONATIONS AND GIFTS	-	-	-
TRANSFERS	-	-	-
STATE AND FEDERAL GRANTS	-	-	70,000
<b>TOTAL REVENUES</b>	-	-	70,000
<b>EXPENDITURES:</b>			
CAPITAL OUTLAY	-	-	70,000
TRANSFERS	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	70,000
<b>SURPLUS, END OF YEAR</b>	-	-	-

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

	Actual Prior Year	Amended 2017 Budget	2018 Budget
<b>911 FUND</b>			
<b>SURPLUS, BEGINNING OF YEAR</b>	50,739	37,502	25,502
<b>REVENUES:</b>			
INTEREST INCOME	-	-	-
911 ASSESSMENTS	24,560	28,000	50,000
TRANSFERS FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUES</b>	24,560	28,000	50,000
<b>EXPENDITURES:</b>			
CAPITAL IMPROVEMENTS	-	-	35,000
PERSONAL SERVICES	-	-	-
911 SERVICE	37,797	40,000	40,000
TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES</b>	37,797	40,000	75,000
<b>SURPLUS, END OF YEAR</b>	37,502	25,502	502

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

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

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

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

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

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

# CITY OF PAWNEE

## BUDGET

For the Year Ending June 30, 2018

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