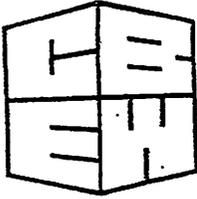


CITY OF PAWNEE

PAWNEE, OKLAHOMA

**BUDGET FOR YEAR ENDING
JUNE 30, 2015**

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



CBEW
Professional
Group, LLP
Certified Public Accountants

DON K. ETHRIDGE, CPA
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206 N. HARRISON • P.O. BOX 790 • CUSHING, OKLAHOMA 74023 • 918-225-4216 • FAX 918-225-4315

May 23, 2014

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, 2015, 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, 2014 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, 2013 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
PROPOSED BUDGET
For the Year Ending June 30, 2015

BUDGET SUMMARY	GENERAL FUND	CAPITAL PROJECTS	SPECIAL REVENUE	DEBT SERVICE	TRUST FUNDS	TOTAL
SURPLUS, BEGINNING OF YEAR	16,105	-	107,285	5,589	64,461	193,440
REVENUES AND TRANSFERS IN:						
CHARGES FOR SERVICES	377,000	-	-	-	-	377,000
LICENSES AND PERMITS	32,100	-	-	-	-	32,100
INTERGOVERNMENTAL REVENUES	255,000	29,000	35,000	-	-	319,000
FRANCHISE FEES	31,000	-	-	-	-	31,000
FINES AND FORFEITURES	30,000	-	-	-	-	30,000
INTEREST ON INVESTMENTS	1,000	-	200	200	1,000	2,400
MISCELLANEOUS REVENUES	16,000	-	-	-	-	16,000
TAXES	781,700	-	-	-	-	781,700
PROPERTY RENTALS	-	-	300	-	-	300
SPECIAL ASSESSMENTS	-	-	35,000	-	-	35,000
DONATIONS	15,000	-	-	-	5,000	20,000
TRANSFERS FROM OTHER FUNDS	450,000	-	-	5,000	-	455,000
TOTAL	1,988,800	29,000	70,500	5,200	6,000	2,099,500
EXPENDITURES AND TRANSFERS OUT:						
GENERAL GOVERNMENT	333,100	-	-	-	-	333,100
STREETS AND ROADS	147,575	-	46,993	-	-	194,568
POLICE PROTECTION	355,000	-	-	-	-	355,000
FIRE PROTECTION	152,000	-	-	-	-	152,000
ANIMAL CONTROL	49,800	-	-	-	-	49,800
COMMUNITY SERVICE	-	29,000	35,000	-	-	64,000
LIBRARY	100,092	-	-	-	-	100,092
PARKS AND RECREATION	192,771	-	-	-	-	192,771
CEMETERY	67,700	-	30,671	-	70,461	168,832
AMBULANCE	276,150	-	-	-	-	276,150
ORDINANCE ENFORCEMENT	-	-	-	-	-	-
CULTURAL DEVELOPMENT	-	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	299,600	-	-	5,200	-	304,800
TOTAL	1,973,788	29,000	112,664	5,200	70,461	2,191,113
SURPLUS, END OF YEAR	31,117	-	65,121	5,589	-	101,827

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

	Actual Prior Year	Amended 2014 Budget	2015 Budget
GENERAL FUND			
SURPLUS, BEGINNING OF YEAR	23,391	15,480	16,105
REVENUES:			
ALCOHOLIC BEV. TAX	24,974	25,200	25,200
AMBULANCE	327,776	352,000	352,000
ANIMAL TAGS & KENNEL FEES	292	500	500
CEMETERY	21,626	25,000	25,000
CIGAR TAX REVENUE	10,675	11,500	11,500
DONATIONS	12,700	15,000	15,000
FEDERAL GRANTS	-	5,000	5,000
FRANCHISE TAX - CABLE	8,449	11,000	11,000
FRANCHISE TAX - GAS	13,732	14,300	14,300
INSPECTION-TELEPHONE	4,675	5,700	5,700
INTEREST	1,007	1,000	1,000
LAKE PERMITS AND REVENUE	22,899	30,000	30,000
MISCELLANEOUS	70,761	16,000	16,000
PERMITS & LICENSES	535	1,600	1,600
POLICE FINES	23,665	30,000	30,000
PROPERTY RENTALS	543	-	-
SALES TAX	844,132	700,000	715,000
STATE GRANTS	126,200	100,000	250,000
SWIMMING POOL/BATH HOUSE	3,740	6,500	-
USE TAX	47,585	34,000	30,000
TOTAL REVENUES	1,565,966	1,384,300	1,538,800
TRANSFERS			
TRANSFERS FOR \$.015 SALES TAX	(369,537)	(294,000)	(296,000)
TRANSFERS TO CONSTRUCTION RESERVE	(3,600)	(3,600)	(3,600)
TRANSFERS FROM OTHER FUNDS	385,000	450,000	450,000
NET TRANSFERS	11,863	152,400	150,400
TOTAL REVENUES AND TRANSFERS	1,577,829	1,536,700	1,689,200

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

EXPENDITURES	Actual Prior Year	Amended 2014 Budget	2015 Budget
MANAGERIAL			
A1. PERSONAL SERVICES	75,221	75,000	79,800
A2. SUPPLIES	2,262	2,500	3,000
A3. OTHER SERVICES	-	-	-
A4. CAPITAL OUTLAY	-	-	-
A5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	77,483	77,500	82,800
CITY CLERK			
B1. PERSONAL SERVICES	133,948	150,000	173,400
B2. SUPPLIES	1,830	1,000	3,000
B3. OTHER SERVICES	-	-	-
B4. CAPITAL OUTLAY	-	-	5,000
B5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	135,778	151,000	181,400
CITY TREASURER			
C1. PERSONAL SERVICES	2,332	-	-
C2. SUPPLIES	-	-	-
C3. OTHER SERVICES	-	-	-
C4. CAPITAL OUTLAY	-	-	-
C5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	2,332	-	-
CITY ATTORNEY			
D1. PERSONAL SERVICES	14,091	14,000	14,000
D2. SUPPLIES	-	-	-
D3. OTHER SERVICES	-	-	-
D4. CAPITAL OUTLAY	-	-	-
D5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	14,091	14,000	14,000
POLICE DEPARTMENT			
F1. PERSONAL SERVICES	271,489	275,000	300,000
F2. SUPPLIES	38,376	37,000	50,000
F3. OTHER SERVICES	-	-	-
F4. CAPITAL OUTLAY	13,500	21,000	5,000
F5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	323,365	333,000	355,000

CITY OF PAWNEE
PROPOSED BUDGET
For the Year Ending June 30, 2015

EXPENDITURES	Actual Prior Year	Amended 2014 Budget	2015 Budget
FIRE DEPARTMENT			
G1. PERSONAL SERVICES	91,653	105,000	105,000
G2. SUPPLIES	26,481	32,000	27,000
G3. OTHER SERVICES	-	-	-
G4. CAPITAL OUTLAY	-	40,000	8,000
G5. DEBT SERVICE	-	6,000	12,000
DEPARTMENT TOTAL	118,134	183,000	152,000
STREET DEPARTMENT			
I1. PERSONAL SERVICES	100,515	106,575	106,575
I2. SUPPLIES	24,806	55,000	35,000
I3. OTHER SERVICES	-	-	-
I4. CAPITAL OUTLAY	61,500	-	6,000
I5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	186,821	161,575	147,575
PARK AND RECREATION DEPARTMENT			
L1. PERSONAL SERVICES	56,787	57,750	59,771
L2. SUPPLIES	31,082	15,000	33,000
L3. OTHER SERVICES	-	-	-
L4. CAPITAL OUTLAY	9,306	1,000	100,000
L5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	97,175	73,750	192,771
GENERAL GOVERNMENT			
N1. PERSONAL SERVICES	26,880	28,000	35,700
N2. SUPPLIES	7,058	5,000	10,800
N3. OTHER SERVICES	-	-	-
N4. CAPITAL OUTLAY	-	-	-
COMP & VACATION CASH OUT	-	-	-
DEPARTMENT TOTAL	33,938	33,000	46,500
LIBRARY BOARD			
O1. PERSONAL SERVICES	32,167	50,000	51,750
O2. SUPPLIES	37,111	38,342	38,342
O3. OTHER SERVICES	-	-	-
O4. CAPITAL OUTLAY	-	10,000	10,000
O5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	69,278	98,342	100,092

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

EXPENDITURES	Actual Prior Year	Amended 2014 Budget	2015 Budget
CEMETERY			
P1. PERSONAL SERVICES	51,214	56,700	56,700
P2. SUPPLIES	10,362	10,000	9,000
P3. OTHER SERVICES	-	-	-
P4. CAPITAL OUTLAY	2,026	5,000	2,000
P5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	63,602	71,700	67,700
AMBULANCE			
SB1. PERSONAL SERVICES	179,782	170,000	178,500
SB2. SUPPLIES	123,785	80,000	61,650
SB3. OTHER SERVICES	-	-	-
SB4. CAPITAL OUTLAY	131,747	10,000	6,000
SB5. DEBT SERVICE	-	30,000	30,000
DEPARTMENT TOTAL	435,314	290,000	276,150
MUNICIPAL COURT			
1. PERSONAL SERVICES	7,105	8,400	8,400
2. SUPPLIES	-	-	-
3. OTHER SERVICES	-	-	-
4. CAPITAL OUTLAY	-	-	-
DEPARTMENT TOTAL	7,105	8,400	8,400
ANIMAL CONTROL & CODE ENFORCEMENT DEPARTMENT			
1. PERSONAL SERVICES	18,350	33,000	42,000
2. SUPPLIES	2,817	7,808	7,800
4. CAPITAL OUTLAY	-	-	-
5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	21,167	40,808	49,800
ORDINANCE ENFORCEMENT DEPARTMENT			
1. PERSONAL SERVICES	-	-	-
2. SUPPLIES	157	-	-
4. CAPITAL OUTLAY	-	-	-
DEPARTMENT TOTAL	157	-	-
TOTAL GENERAL FUND EXPENDITURES	1,585,740	1,536,075	1,674,188
EXCESS OF SURPLUS & RECEIPTS OVER EXPENDITURES	15,480	16,105	31,117

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

	Actual Prior Year	Amended 2014 Budget	2015 Budget
CAPITAL PROJECTS FUND			
SURPLUS, BEGINNING OF YEAR	-	-	-
REVENUES:			
INTEREST INCOME	-	-	-
MISCELLANEOUS RECEIPTS	-	-	-
DONATIONS AND GIFTS	-	-	-
TRANSFERS	-	-	-
STATE AND FEDERAL GRANTS	-	329,000	29,000
TOTAL REVENUES	-	329,000	29,000
EXPENDITURES:			
POOL PROJECT	-	-	-
THEATRE	-	300,000	-
STREETS	-	-	-
WATER LINE	-	-	-
HOME IMPROVEMENT	-	29,000	29,000
TOTAL EXPENDITURES	-	329,000	29,000
SURPLUS, END OF YEAR	-	-	-

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

	Actual Prior Year	Amended 2014 Budget	2015 Budget
911 FUND			
SURPLUS, BEGINNING OF YEAR	69,810	65,121	65,121
REVENUES:			
INTEREST INCOME	-	-	-
911 ASSESSMENTS	30,653	35,000	35,000
TRANSFERS FROM OTHER FUNDS	-	-	-
TOTAL REVENUES	30,653	35,000	35,000
EXPENDITURES:			
CAPITAL IMPROVEMENTS	-	-	-
PERSONAL SERVICES	-	-	-
911 SERVICE	35,342	35,000	35,000
TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES	35,342	35,000	35,000
SURPLUS, END OF YEAR	65,121	65,121	65,121

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

	Actual Prior Year	Amended 2014 Budget	2015 Budget
STREET AND ALLEY FUND			
SURPLUS, BEGINNING OF YEAR	14,513	11,535	11,993
REVENUES:			
GASOLINE TAX	4,035	4,100	4,100
MILEAGE TAX	15,623	15,900	15,900
INTEREST INCOME	-	-	-
OTHER	-	15,000	15,000
TOTAL REVENUES	19,658	35,000	35,000
EXPENDITURES:			
STREET MATERIALS	19,594	34,542	46,993
FUEL AND OIL	-	-	-
CAPITAL ASSETS	3,042	-	-
OTHER	-	-	-
TRANSFER TO GENERAL FUND	-	-	-
TOTAL EXPENDITURES	22,636	34,542	46,993
SURPLUS, END OF YEAR	11,535	11,993	-

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

	Actual Prior Year	Amended 2014 Budget	2015 Budget
CEMETERY FUND			
SURPLUS, BEGINNING OF YEAR	31,219	31,890	30,171
REVENUES:			
LOT SALES	-	-	-
RENTAL INCOME	106	300	300
DONATIONS AND GIFTS	-	-	-
INTEREST	45	200	200
OTHER	520	30,000	-
TOTAL REVENUES	671	30,500	500
EXPENDITURES:			
TRANSFER TO GENERAL FUND	-	-	-
CEMETERY LOTS	-	-	-
SUPPLIES	-	32,219	30,671
TOTAL EXPENDITURES	-	32,219	30,671
SURPLUS, END OF YEAR	31,890	30,171	-

CITY OF PAWNEE

PROPOSED BUDGET For the Year Ending June 30, 2015

	Actual Prior Year	Amended 2014 Budget	2015 Budget
DEBT SERVICE FUND			
SURPLUS, BEGINNING OF YEAR	5,558	5,589	5,589
REVENUES:			
AD VALOREM TAXES	-	-	-
INTEREST INCOME	31	200	200
OTHER	-	-	-
TRANSFER FROM OTHER FUNDS	-	5,000	5,000
TOTAL REVENUES	31	5,200	5,200
EXPENDITURES:			
FISCAL AGENT FEES	-	-	-
LEASE PAYMENTS	-	-	-
TRANSFER TO OTHER FUNDS	-	5,200	5,200
TOTAL EXPENDITURES	-	5,200	5,200
SURPLUS, END OF YEAR	5,589	5,589	5,589

CITY OF PAWNEE
PROPOSED BUDGET
For the Year Ending June 30, 2015

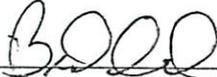
	Actual Prior Year	Amended 2014 Budget	2015 Budget
CEMETERY PERPETUAL CARE FUND			
SURPLUS, BEGINNING OF YEAR	68,453	70,914	64,461
REVENUES:			
LOT SALES	-	-	-
RENTAL INCOME	-	-	-
DONATIONS AND GIFTS	2,750	5,000	5,000
INTEREST	520	1,000	1,000
OTHER	-	53,547	-
TOTAL REVENUES	3,270	59,547	6,000
EXPENDITURES:			
TRANSFER TO GENERAL FUND	-	-	-
CEMETERY LOTS	-	-	-
CAPITAL OUTLAY	-	65,000	69,461
OTHER	809	1,000	1,000
TOTAL EXPENDITURES	809	66,000	70,461
SURPLUS, END OF YEAR	70,914	64,461	-

RESOLUTION # 814

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 2014-2015 be approved
(See Attachment)

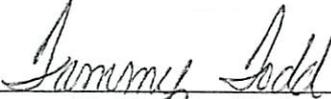
Passed and approved this 16th day of June 2014 at a regularly scheduled meeting held by the City Council of the City of Pawnee.

Signed:



Brad Sewell, Mayor

Attest:



Tammy Todd, City Clerk



*no pub
Pawnee*