

CITY OF PAWNEE

PAWNEE, OKLAHOMA

BUDGET FOR YEAR ENDING
JUNE 30, 2017

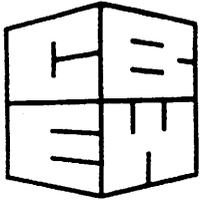
GENERAL FUND
CAPITAL PROJECTS FUND
911 FUND
STREET AND ALLEY FUND
CEMETERY FUND
DEBT SERVICE FUND
CEMETERY PERPETUAL CARE FUND

RECEIVED

JUL 01 2016

State Auditor
and Inspector

Pawnee



CBEW
Professional
Group, LLP
Certified Public Accountants

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May 31, 2016

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, 2017, 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, 2016 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, 2015 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, the 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, 2017

BUDGET SUMMARY	GENERAL FUND	CAPITAL PROJECTS	SPECIAL REVENUE	DEBT SERVICE	TRUST FUNDS	TOTAL
SURPLUS, BEGINNING OF YEAR	28,093	-	72,301	5,609	65,461	171,464
REVENUES AND TRANSFERS IN:						
CHARGES FOR SERVICES	426,500	-	-	-	-	426,500
LICENSES AND PERMITS	38,000	-	-	-	-	38,000
INTERGOVERNMENTAL REVENUES	206,300	-	21,000	-	-	227,300
FRANCHISE FEES	29,000	-	-	-	-	29,000
FINES AND FORFEITURES	25,000	-	-	-	-	25,000
INTEREST ON INVESTMENTS	1,000	-	200	10	-	1,210
MISCELLANEOUS REVENUES	150,000	-	-	-	-	150,000
TAXES	704,000	-	-	-	-	704,000
PROPERTY RENTALS	2,700	-	300	-	-	3,000
ROYALTIES	32,000	-	-	-	-	32,000
SPECIAL ASSESSMENTS	-	-	28,000	-	-	28,000
DONATIONS	15,000	-	-	-	4,000	19,000
TRANSFERS FROM OTHER FUNDS	450,000	-	-	-	-	450,000
TOTAL	2,079,500	-	49,500	10	4,000	2,133,010
EXPENDITURES AND TRANSFERS OUT:						
GENERAL GOVERNMENT	314,400	-	-	-	-	314,400
STREETS AND ROADS	292,000	-	21,000	-	-	313,000
POLICE PROTECTION	306,400	-	-	-	-	306,400
FIRE PROTECTION	99,000	-	-	-	-	99,000
ANIMAL CONTROL	54,800	-	-	-	-	54,800
COMMUNITY SERVICE	-	-	40,000	-	-	40,000
LIBRARY	135,500	-	-	-	-	135,500
PARKS AND RECREATION	113,000	-	-	-	-	113,000
CEMETERY	60,000	-	15,000	-	15,000	90,000
AMBULANCE	423,000	-	-	-	-	423,000
ORDINANCE ENFORCEMENT	-	-	-	-	-	-
CULTURAL DEVELOPMENT	-	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	258,600	-	-	-	-	258,600
TOTAL	2,056,700	-	76,000	-	15,000	2,147,700
SURPLUS, END OF YEAR	50,893	-	45,801	5,619	54,461	156,774

CITY OF PAWNEE

BUDGET

For the Year Ending June 30, 2017

	Actual Prior Year	Amended 2016 Budget	2017 Budget
GENERAL FUND			
SURPLUS, BEGINNING OF YEAR	55,520	43,593	28,093
REVENUES:			
ALCOHOLIC BEV. TAX	26,208	26,000	26,000
AMBULANCE	365,015	390,000	390,000
ANIMAL TAGS & KENNEL FEES	431	500	500
CEMETERY	28,235	32,000	32,000
CIGAR TAX REVENUE	8,171	10,000	10,000
DONATIONS	811	15,000	15,000
FEDERAL GRANTS	-	6,300	6,300
FRANCHISE TAX - CABLE	10,564	9,000	9,000
FRANCHISE TAX - GAS	13,833	13,000	13,000
INSPECTION-TELEPHONE	4,354	7,000	7,000
INTEREST	202	1,000	1,000
LAKE PERMITS AND REVENUE	17,427	30,000	35,000
MISCELLANEOUS	23,101	112,000	150,000
PERMITS & LICENSES	1,969	2,500	2,500
POLICE FINES	28,628	30,000	25,000
PROPERTY RENTALS	500	2,700	2,700
ROYALTY INCOME	-	80,000	32,000
SALES TAX	674,895	700,000	636,000
STATE GRANTS	4,484	130,000	200,000
SWIMMING POOL/BATH HOUSE USE TAX	2,315	3,000	4,500
	28,264	36,000	32,000
TOTAL REVENUES	1,239,407	1,636,000	1,629,500
TRANSFERS			
TRANSFERS FOR \$.015 SALES TAX	(298,480)	(280,000)	(255,000)
TRANSFERS TO CONSTRUCTION RESERVE	(3,600)	(3,600)	(3,600)
TRANSFERS FROM OTHER FUNDS	539,583	450,000	450,000
NET TRANSFERS	237,503	166,400	191,400
TOTAL REVENUES AND TRANSFERS	1,476,910	1,802,400	1,820,900

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For the Year Ending June 30, 2017

EXPENDITURES	Actual Prior Year	Amended 2016 Budget	2017 Budget
MANAGERIAL			
A1. PERSONAL SERVICES	72,555	75,000	76,000
A2. SUPPLIES	1,591	2,000	1,500
A3. OTHER SERVICES	-	-	-
A4. CAPITAL OUTLAY	-	-	-
A5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	74,146	77,000	77,500
CITY CLERK			
B1. PERSONAL SERVICES	147,966	155,000	144,000
B2. SUPPLIES	1,880	3,000	2,000
B3. OTHER SERVICES	-	-	-
B4. CAPITAL OUTLAY	-	5,000	-
B5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	149,846	163,000	146,000
CITY ATTORNEY			
D1. PERSONAL SERVICES	17,344	16,000	18,000
D2. SUPPLIES	-	-	-
D3. OTHER SERVICES	-	-	-
D4. CAPITAL OUTLAY	-	-	-
D5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	17,344	16,000	18,000
POLICE DEPARTMENT			
F1. PERSONAL SERVICES	242,618	291,800	257,000
F2. SUPPLIES	46,599	40,000	30,000
F3. OTHER SERVICES	-	-	-
F4. CAPITAL OUTLAY	10,300	58,200	5,000
F5. DEBT SERVICE	-	14,400	14,400
DEPARTMENT TOTAL	299,517	404,400	306,400

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EXPENDITURES	Actual Prior Year	Amended 2016 Budget	2017 Budget
FIRE DEPARTMENT			
G1. PERSONAL SERVICES	102,739	100,000	58,000
G2. SUPPLIES	23,611	39,000	27,000
G3. OTHER SERVICES	-	-	-
G4. CAPITAL OUTLAY	-	2,000	2,000
G5. DEBT SERVICE	12,000	12,000	12,000
DEPARTMENT TOTAL	138,350	153,000	99,000
STREET DEPARTMENT			
11. PERSONAL SERVICES	117,348	124,000	117,000
12. SUPPLIES	33,238	30,000	25,000
13. OTHER SERVICES	-	-	-
14. CAPITAL OUTLAY	-	50,000	150,000
15. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	150,586	204,000	292,000
PARK AND RECREATION DEPARTMENT			
L1. PERSONAL SERVICES	75,077	80,000	70,000
L2. SUPPLIES	35,981	35,000	18,000
L3. OTHER SERVICES	-	20,000	-
L4. CAPITAL OUTLAY	-	4,500	25,000
L5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	111,058	139,500	113,000
GENERAL GOVERNMENT			
N1. PERSONAL SERVICES	24,982	28,000	27,000
N2. SUPPLIES	8,037	6,000	1,000
N3. OTHER SERVICES	-	-	-
N4. CAPITAL OUTLAY	-	-	36,500
COMP & VACATION CASH OUT	-	-	-
DEPARTMENT TOTAL	33,019	34,000	64,500
LIBRARY BOARD			
O1. PERSONAL SERVICES	53,619	60,000	57,000
O2. SUPPLIES	39,137	65,500	38,500
O3. OTHER SERVICES	-	-	-
O4. CAPITAL OUTLAY	11,483	10,000	40,000
O5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	104,239	135,500	135,500

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EXPENDITURES	Actual Prior Year	Amended 2016 Budget	2017 Budget
CEMETERY			
P1. PERSONAL SERVICES	50,609	60,000	51,000
P2. SUPPLIES	8,756	13,500	9,000
P3. OTHER SERVICES	-	-	-
P4. CAPITAL OUTLAY	-	7,500	-
P5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	59,365	81,000	60,000
AMBULANCE			
SB1. PERSONAL SERVICES	182,556	240,000	210,000
SB2. SUPPLIES	101,220	85,000	50,000
SB3. OTHER SERVICES	-	-	28,000
SB4. CAPITAL OUTLAY	-	-	120,000
SB5. DEBT SERVICE	13,603	15,000	15,000
DEPARTMENT TOTAL	297,379	340,000	423,000
MUNICIPAL COURT			
1. PERSONAL SERVICES	7,105	7,000	8,400
2. SUPPLIES	-	3,500	-
3. OTHER SERVICES	-	-	-
4. CAPITAL OUTLAY	-	-	-
DEPARTMENT TOTAL	7,105	10,500	8,400
ANIMAL CONTROL & CODE ENFORCEMENT DEPARTMENT			
1. PERSONAL SERVICES	38,840	44,000	37,000
2. SUPPLIES	8,043	12,800	7,800
3. OTHER SERVICES	-	-	5,000
4. CAPITAL OUTLAY	-	3,200	5,000
5. DEBT SERVICE	-	-	-
DEPARTMENT TOTAL	46,883	60,000	54,800
TOTAL GENERAL FUND EXPENDITURES	1,488,837	1,817,900	1,798,100
EXCESS OF SURPLUS & RECEIPTS OVER EXPENDITURES	43,593	28,093	50,893

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For the Year Ending June 30, 2017

	Actual Prior Year	Amended 2016 Budget	2017 Budget
CAPITAL PROJECTS FUND			
SURPLUS, BEGINNING OF YEAR	3,450	3,450	-
REVENUES:			
INTEREST INCOME	-	-	-
MISCELLANEOUS RECEIPTS	-	-	-
DONATIONS AND GIFTS	-	-	-
TRANSFERS	-	-	-
STATE AND FEDERAL GRANTS	-	-	-
TOTAL REVENUES	-	-	-
EXPENDITURES:			
CAPITAL OUTLAY	-	-	-
TRANSFERS	-	3,450	-
TOTAL EXPENDITURES	-	3,450	-
SURPLUS, END OF YEAR	3,450	-	-

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	Actual Prior Year	Amended 2016 Budget	2017 Budget
911 FUND			
SURPLUS, BEGINNING OF YEAR	57,318	50,739	38,739
REVENUES:			
INTEREST INCOME	-	-	-
911 ASSESSMENTS	32,408	28,000	28,000
TRANSFERS FROM OTHER FUNDS	-	-	-
TOTAL REVENUES	32,408	28,000	28,000
EXPENDITURES:			
CAPITAL IMPROVEMENTS	-	-	-
PERSONAL SERVICES	-	-	-
911 SERVICE	38,987	40,000	40,000
TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES	38,987	40,000	40,000
SURPLUS, END OF YEAR	50,739	38,739	26,739

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	Actual Prior Year	Amended 2016 Budget	2017 Budget
STREET AND ALLEY FUND			
SURPLUS, BEGINNING OF YEAR	2,115	3,525	525
REVENUES:			
GASOLINE TAX	4,053	5,000	4,000
MILEAGE TAX	16,502	17,000	17,000
INTEREST INCOME	-	-	-
OTHER	-	-	-
TOTAL REVENUES	20,555	22,000	21,000
EXPENDITURES:			
STREET MATERIALS	19,145	25,000	21,000
FUEL AND OIL	-	-	-
CAPITAL ASSETS	-	-	-
OTHER	-	-	-
TRANSFER TO GENERAL FUND	-	-	-
TOTAL EXPENDITURES	19,145	25,000	21,000
SURPLUS, END OF YEAR	3,525	525	525

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For the Year Ending June 30, 2017

	Actual Prior Year	Amended 2016 Budget	2017 Budget
CEMETERY FUND			
SURPLUS, BEGINNING OF YEAR	32,199	32,537	33,037
REVENUES:			
LOT SALES	-	-	-
RENTAL INCOME	25	300	300
DONATIONS AND GIFTS	-	-	-
INTEREST	313	200	200
OTHER	-	-	-
TOTAL REVENUES	338	500	500
EXPENDITURES:			
TRANSFER TO GENERAL FUND	-	-	-
CEMETERY LOTS	-	-	-
SUPPLIES	-	-	15,000
TOTAL EXPENDITURES	-	-	15,000
SURPLUS, END OF YEAR	32,537	33,037	18,537

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For the Year Ending June 30, 2017

	Actual Prior Year	Amended 2016 Budget	2017 Budget
DEBT SERVICE FUND			
SURPLUS, BEGINNING OF YEAR	5,596	5,599	5,609
REVENUES:			
AD VALOREM TAXES	-	-	-
INTEREST INCOME	3	10	10
OTHER	-	-	-
TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUES	3	10	10
EXPENDITURES:			
FISCAL AGENT FEES	-	-	-
LEASE PAYMENTS	-	-	-
TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES	-	-	-
SURPLUS, END OF YEAR	5,599	5,609	5,619

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For the Year Ending June 30, 2017

	Actual Prior Year	Amended 2016 Budget	2017 Budget
CEMETERY PERPETUAL CARE FUND			
SURPLUS, BEGINNING OF YEAR	73,603	74,603	65,461
REVENUES:			
DONATIONS AND GIFTS	1,000	5,000	4,000
OTHER	-	-	-
TOTAL REVENUES	1,000	5,000	4,000
EXPENDITURES:			
TRANSFERS	-	-	-
CAPITAL OUTLAY	-	14,142	15,000
OTHER	-	-	-
TOTAL EXPENDITURES	-	14,142	15,000
SURPLUS, END OF YEAR	74,603	65,461	54,461