Quick Reference Guide to Financial Summary-

This section helps you to locate commonly asked questions.

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How many staff does the city employ?	Full-time Staff History	Page 25
How much is budgeted by fund?	Budget Summary	Page 26
How have budgeted expenditures changed over the last five years?	History of Budgeted Expenditures	Page 27
What are the City's five types of expenditures ranked from largest? 1. Other Charges and Services 2. Personal Services 3. Materials and Supplies 4. Capital Outlay 5. Debt Service	Budgeted Expenditures by Type	Page 28
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Budget Calendar Fiscal 2012-13 (3-15-12)

December 2011	Finance and Departments begin rate review and revenue budgeting
Thur.Jan. 19, 2012	11 a.m. - Budget Kick-Off Meeting for Department Heads & Supervisors Budget Packet includes hard copies of Line-item Budgets, Personnel Models, Capital Request Forms, Mission / Accomplishments / Goals Forms, and overview
Mon. Feb. 6	Budget overview for City Commission held at the work session
Tues. Feb. 7	Capital Request Forms (cat. 4) for FY2012-13 due to Finance
Tues. Feb. 14	Budget Request Forms (cat. 2 & 3) for FY2012-13 along with any personnel related change requests due to Finance
Tues. Feb. 21	Travel Request Forms for FY 2012-13 due to Finance
Tues. Feb. 28	Mission / Accomplishments / Goals Forms for FY2012-13 along with updated Long-Term Capital Plan sheets due to Finance
March 5 - 9	City Manager/Finance meet with Departments to review Budget requests
Mon. Mar. 19	New Program and "Outside Agency" Hearings along with a budget update presented to the City Commission at work session
March & April	Departments update various Advisory Boards & Commissions on Budget progress
Wed. Apr. 11	City Manager/Finance meet with Department Heads to discuss proposed Budget
Friday Apr. 13	Draft of Budget with Departmental Goals delivered to City Commission for review
April 16 & 17	City Commission Hearings with City Management and Departments, open to Public
Wed. Apr. 25	Deliver Notice of Public Hearing and Budget Summary to the Ponca City News
Sun. Apr. 29	Publish date the P. C. News of the Notice of Public Hearing & Budget Summary
Mon. May 14	Public Hearing on Proposed Budget and City Commission Review
Mon. May 28	FY2012-13 Budget in book format delivered to the City Commission for adoption
Friday, July 1, 2012	Implementation of the FY2012-13 Budget

CITY OF PONCA CITY

Full-Time Staff History

Fiscal Year 2012-13

Department	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
City Manager	7.5	7.5	7	9	9	9	9	9	9	9
Finance	7	7	7	7	7	6	6	6	6	6
City Attorney	2	2	2	2	2	2	2	2	2	2
Municipal Court	4	4	4	4	4	4	4	4	4	4
Development Services	5	6	6	6	6	7	7	7	7	7
Police	68	68	68	68	68	68	68	68	68	68
Animal Control	4	4	4	4	4	4	4	4	4	4
Emergency 911	11	11	11	11	11	11	11	11	11	11
Emergency Mgmt.	2	2	2	2	2	2	2	2	2	2
Fire	57	57	57	57	57	57	57	57	57	57
Ambulance	12	12	12	12	12	12	12	12	12	12
Engineering	10	10	10	8	8	8	8	8	7	7
Traffic Engineering	7	6	6	6	6	6	6	6	6	6
Streets	21.5	21.5	21.5	21	21	21	21	21	20	20
Park Maintenance	24	24	24	24	24	24	24	24	23	23
Rec Programs	2	2	2	2	3	3	3	3	3	3
Marland's Grand Home	1	1	1	1	1	1	1	1	1	1
Hutchins	1	1	1	1	1	1	1	1	1	1
Library	11	11	11	11	11	11	11	11	11	11
Total General Fund	**257.0**	**257.0**	**256.5**	**256.0**	**257.0**	**257.0**	**257.0**	**257.0**	**254.0**	**254.0**
Water Admin.	1.17	1.17	1.17	1.17	0.84	0.84	0.84	0.84	0.84	0.84
Water Prod.	8.5	8	8	8	8.5	8.5	9.5	10	10	10
Water Dist.	10	10	10	10	10	10	10	10	10	10
Total Water Fund	**19.67**	**19.17**	**19.17**	**19.17**	**19.34**	**19.34**	**20.34**	**20.84**	**20.84**	**20.84**
Wastewater Admin.	1.16	1.16	1.16	1.16	0.83	0.83	0.83	0.83	0.83	0.83
Wastewater Coll.	6	6	6	6	6	6	6	6	6	6
Wastewater Trtmnt.	12.5	12	12	12	11.5	11.5	11.5	11	11	11
Total W-Water Fund	**19.66**	**19.16**	**19.16**	**19.16**	**18.33**	**18.33**	**18.33**	**17.83**	**17.83**	**17.83**
Solid Waste	32.33	32.33	32.33	31.33	31.33	32.33	32.33	32.33	31.83	31.83
S.W/Landfill	7	7	7	7	7	7	7	7	7	7
Total Solid Waste	**39.33**	**39.33**	**39.33**	**38.33**	**38.33**	**39.33**	**39.33**	**39.33**	**38.83**	**38.83**
Utility Billing	7	7	7	7	10	10	9	9	9	9
Ponca City Energy	23.34	23.34	23.34	23.34	24	24	25	25	25	25
Meter Readers	10	10	10	10	6	0	0	0	0	0
Total Utility Billing	**40.34**	**40.34**	**40.34**	**40.34**	**40**	**34**	**34**	**34**	**34**	**34**
Stormwater	0	0	0	0	0	0	0	0	0.5	0.5
Total Stormwater	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.5**	**0.5**
Information Svcs.	3	3	3	3	3	3	3	3	3	3
City Garage	5.5	5.5	5.5	5	5	5	5	5	4	4
Insurance	1	1	1	1	1	1	1	1	1	1
Marland Mansion	3	3	3	3	3	4	4	4	4	4
Golf Course	6	6	6	6	6	6	6	6	6	6
Cann Gardens	1	1	1	1	1	1	1	1	1	1
Airport	3	3	3	3	3	3	3	5	4	4
Hotel/Motel Tax	0.5	0.5	0	0	0	0	0	0	0	0
Total Other Funds	**23**	**23**	**23**	**22**	**22**	**23**	**23**	**25**	**23**	**23**
Grand Total	**399**	**398**	**397**	**395**	**395**	**391**	**392**	**394**	**389**	**389**

CITY OF PONCA CITY

BUDGET SUMMARY - by fund

FISCAL YEAR 2012-13

FUND #	FUND NAME	2012-13 BUDGETED REVENUES	2012-13 BUDGETED EXPENDITURES	BUDGETED REVENUES over EXPENDITURES
101	GENERAL	20,153,029	21,303,282	(1,150,253)
103	LIBRARY GRANTS	10,000	10,000	0
104	LIBRARY STATE AID	19,000	19,000	0
201	STREET & ALLEY	231,000	305,000	(74,000)
210	SPECIAL PROJECTS	30,000	34,713	(4,713)
240	TOURISM	450,000	471,667	(21,667)
260	COM DEV GRANTS	131,205	131,205	0
301	WATER	7,099,000	7,637,674	(538,674)
340	PONCA CITY ENERGY	33,103,382	33,210,949	(107,567)
342	SOLID WASTE	4,456,100	4,591,903	(135,803)
343	LANDFILL CLOSING	80,000	26,000	54,000
344	SOLID WASTE DEPR. RES.	510,000	780,000	(270,000)
350	UTILITY BILLING	601,600	652,369	(50,769)
360	WASTEWATER	5,378,000	5,369,046	8,954
365	STORMWATER	199,900	246,388	(46,488)
380	TECHNOLOGY SERVICES	623,845	612,845	11,000
400	DEBT SINKING	600,000	600,000	0
501	CITY GARAGE	1,691,000	1,691,000	0
520	INSURANCE	6,000,000	6,100,000	(100,000)
601	MARLAND ESTATE	292,428	322,827	(30,399)
644	GOLF COURSE	763,600	768,027	(4,427)
704	CANN ESTATE	57,000	58,713	(1,713)
722	MATZENE BOOK FUND	500	500	0
839	RECREATION CENTER TAX	1,951,813	1,951,813	0
840	STREET IMPR. TRUST	2,001,813	2,160,500	(158,687)
875	CAPITAL IMPR. PROJECTS	420,000	663,078	(243,078)
901	AIRPORT CAPITAL GRANTS	15,000	15,000	0
929	AIRPORT	1,242,596	1,241,967	629
930	ECONOMIC DEVELOPMENT	1,951,813	1,951,813	0
	TOTALS	$90,063,624	$92,927,279	($2,863,655)

CITY OF PONCA CITY
ALL FUNDS - HISTORY of BUDGETED EXPENDITURES
Fiscal Year 2012-13

FUND #	FUND NAME	ORIGINAL 2008/09 APPROVED	ORIGINAL 2009/10 APPROVED	ORIGINAL 2010/11 APPROVED	ORIGINAL 2011/12 APPROVED	ORIGINAL 2012/13 APPROVED
101	GENERAL	19,099,541	19,476,887	19,819,740	20,804,753	21,303,282
103	LIBRARY GRANT	12,000	10,000	10,000	10,000	10,000
104	LIBRARY STATE AID	19,000	19,000	19,000	19,000	19,000
201	STREET & ALLEY	385,000	335,000	303,000	305,000	305,000
210	SPECIAL PROJECTS	36,234	36,254	34,440	34,988	34,713
240	TOURISM	372,967	221,667	386,667	464,267	471,667
260	COMM DEV GRANTS	141,436	68,511	65,813	131,205	131,205
301	WATER	6,993,898	7,059,227	7,015,730	7,190,482	7,637,674
340	PONCA CITY ENERGY	32,683,966	31,530,000	30,897,205	31,909,140	33,210,949
342	SOLID WASTE	4,182,698	4,296,306	4,420,588	4,677,602	4,591,903
343	LANDFILL CLOSING	22,500	22,500	22,500	22,500	26,000
344	SOLID WASTE DEPR. RES.	238,410	427,500	116,300	55,000	780,000
350	UTILITY BILLING	618,692	611,223	643,875	634,379	652,369
360	WASTEWATER	4,909,805	5,012,268	5,171,237	5,260,283	5,369,046
365	STORMWATER	230,000	206,000	213,050	204,000	246,388
380	TECHNOLOGY SERVICES	552,588	560,495	547,617	547,495	612,845
400	DEBT SINKING	1,543,780	1,609,469	1,753,304	1,858,320	600,000
501	CITY GARAGE	1,469,000	1,491,000	1,506,838	1,603,277	1,691,000
520	INSURANCE	5,677,033	5,466,830	5,992,694	6,294,430	6,100,000
601	MARLAND ESTATE	306,778	303,127	316,318	319,258	322,827
644	GOLF COURSE	819,822	789,415	758,915	757,600	768,027
704	CANN ESTATE	86,934	62,000	62,433	70,303	58,713
722	MATZENE BOOK FUND	1,200	1,000	1,000	500	500
837	PUBLIC FACILITIES TAX	108,000	0	0	0	0
839	RECREATION CENTER TAX	1,877,561	1,910,334	1,781,680	1,908,335	1,951,813
840	STREET IMPROV. TRUST	2,540,000	2,365,000	3,000,000	4,460,000	2,160,500
875	CAPITAL IMPR. PROJECTS	580,238	530,527	710,388	835,342	663,078
901	AIRPORT GRANTS	158,000	15,000	15,000	165,000	15,000
929	AIRPORT	314,065	304,955	915,673	943,386	1,241,967
930	ECONOMIC DEV.	1,847,561	1,870,334	1,781,680	1,908,335	1,951,813
	TOTAL	**87,828,707**	**86,611,829**	**88,282,685**	**93,394,180**	**92,927,279**
Incr./(Decr.) from Previous Year :		6,311,554	-1,216,878	1,670,856	5,111,495	-466,901
% Incr./(Decr.) from Previous Year :		**7.74%**	**-1.39%**	**1.93%**	**5.79%**	**-0.50%**

CITY OF PONCA CITY
ALL FUNDS - BUDGETED EXPENDITURES by type
FISCAL YEAR 2012-13

FUND #	FUND NAME	CATEGORY 1 PERSONAL SERVICES	CATEGORY 2 MATERIALS & SUPPLIES	CATEGORY 3 OTHER CHGS & SERVICES	CATEGORY 4 CAPITAL OUTLAY	CATEGORY 5 DEBT SERVICE	CATEGORY 6 TRANSFERS	APPROVED BUDGETED EXPENDITURES
101	GENERAL	17,150,562	803,873	1,150,233	640,650	0	1,557,964	**21,303,282**
103	LIBRARY GRANTS	0	2,500	7,500	0	0	0	**10,000**
104	LIBRARY STATE AID	0	10,000	9,000	0	0	0	**19,000**
201	STREET & ALLEY	0	290,000	15,000	0	0	0	**305,000**
210	SPECIAL PROJECTS	16,513	2,000	16,200	0	0	0	**34,713**
240	TOURISM	0	0	261,667	210,000	0	0	**471,667**
260	COMM DEV GRANTS	131,205	0	0	0	0	0	**131,205**
301	WATER	1,348,891	842,550	1,090,483	887,000	1,690,000	1,778,750	**7,637,674**
340	PONCA CITY ENERGY	2,064,287	292,300	23,089,724	1,668,000	589,000	5,507,639	**33,210,949**
342	SOLID WASTE	2,272,611	62,750	333,871	0	12,500	1,910,171	**4,591,903**
343	LANDFILL CLOSING	0	0	26,000	0	0	0	**26,000**
344	SOLID WASTE DEPR. RES.	0	0	0	780,000	0	0	**780,000**
350	UTILITY BILLING	439,869	53,900	147,100	0	0	11,500	**652,369**
360	WASTEWATER	1,068,933	382,650	739,879	335,000	2,035,000	807,584	**5,369,046**
365	STORMWATER	28,077	47,500	120,811	50,000	0	0	**246,388**
380	TECHNOLOGY SERVICES	258,019	158,500	193,100	0	0	3,226	**612,845**
400	DEBT SINKING	0	0	0	0	600,000	0	**600,000**
501	CITY GARAGE	228,353	1,418,667	26,400	0	0	17,580	**1,691,000**
520	INSURANCE	63,000	0	6,037,000	0	0	0	**6,100,000**
601	MARLAND ESTATE	214,973	33,150	41,050	6,500	0	27,154	**322,827**
644	GOLF COURSE	472,648	96,350	175,950	0	0	23,079	**768,027**
704	CANN ESTATE	44,582	12,200	1,160	0	0	771	**58,713**
722	MATZENE BOOK FUND	0	500	0	0	0	0	**500**
839	RECREATION CENTER TAX	0	0	0	0	0	1,951,813	**1,951,813**
840	STREET IMPROV. TRUST	0	1,750,000	100,000	310,500	0	0	**2,160,500**
875	CAPITAL IMPR. PROJECTS	0	0	0	663,078	0	0	**663,078**
901	AIRPORT CAPITAL GRANTS	0	0	0	15,000	0	0	**15,000**
929	AIRPORT	277,995	836,150	46,140	0	0	81,682	**1,241,967**
930	ECONOMIC DEV.	0	0	0	0	0	1,951,813	**1,951,813**
	TOTAL	**26,080,518**	**7,095,540**	**33,628,267**	**5,565,728**	**4,926,500**	**15,630,726**	**92,927,279**
	% of Total Expenditures	28.07%	7.64%	36.19%	5.99%	5.30%	16.82%	

Ponca City Utility Authority

Debt Service Summary and Calculation

According to the Ponca City Utility Authority (PCUA) 2005B Series Utility Revenue Bond Indenture, the legal debt limit the PCUA can incur must retain a net revenue level of 125% equal to the average annual aggregate bond service requirement. In this calculation, operating expenses equal the Fiscal 2012-13 budgeted expenses minus capital, debt service obligation, and depreciation expense. The net revenues available for debt service equals the Fiscal 2012-13 budgeted net revenues plus bond proceed interest. Utility rates are currently at a level that provides for the repayment of all existing utility bond debt plus all supplemental note payable debt. In the event of a negative impact from electrical deregulation, the Ponca City Energy Fund is 22.22% of the total PCUA debt.

The following table illustrates the PCUA's projected net coverage is 1.78 times, which is greater than the minimum required 1.25 legal limit. In a ten-year projection of the debt service amortization schedules, the annual aggregate debt service obligation remains consistent, fluctuating by a 14.15% margin between Fiscal 2012-13 to 2013-14. The PCUA debt repayment obligations are the first priority addressed each year in the budget process. No further utility debt-related projects are currently planned for the near term.

2012-2013 Debt Service Calculation & Projection

	2012-13	2013-14	2014-15	2015-16	2016-17	2021-22
Operating Revenues	50,501,900	51,511,938	52,542,177	53,593,020	54,664,881	60,354,446
Operating Expenses	43,746,682	44,621,616	45,514,048	46,424,329	47,352,815	51,896,048
Net Revenues	6,755,218	6,890,322	7,028,129	7,168,691	7,312,065	8,458,398
Other Revenues	100,000	100,000	100,000	100,000	100,000	100,000
Net Revenues Available for Debt Service	6,855,218	6,990,322	7,128,129	7,268,691	7,412,065	8,558,398
Debt Service Requirement	3,849,547	4,394,566	4,412,143	4,386,454	4,575,250	2,105,746
Net Coverage	1.78	1.59	1.62	1.66	1.62	4.06

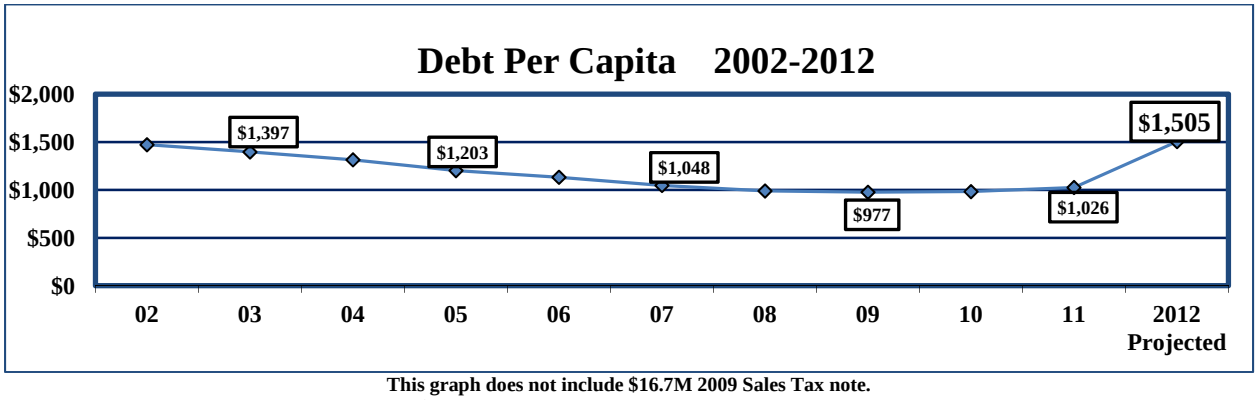
The 2009 Rec Center note is not included in the above projection, as it is sales tax based.

*The revenue and expense projections are based on a 2% growth of 2012-13 budget. (Source: Ponca City Utility Authority)

Ponca City Utility Authority

Debt Service Outstanding Debt Per Capita

Outstanding debt per capita is the remaining principal on PCUA's Debt Service Bonds on July 1st divided by the population of 25,387 (2010 census) and is another indicator of the burden on the community of the debt issued. As of June 30, 2011 PCUA had $38 million in bonds, notes, refundable grant obligations, and capital lease obligations. This revenue-backed debt structure funds capital improvement projects that cannot be financed from the current financial resources.



This graph does not include $16.7M 2009 Sales Tax note.
This note will be repaid from revenues generated by a 13 yr .5% sales tax approved by the voters.