

Quick Reference Guide to Financial Summary-

This section helps you to locate commonly asked questions.

What is the City's budget process timeline?	Budget Calendar	Page 24
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
<p>What are the City's five types of expenditures ranked from largest?</p> <ol style="list-style-type: none"> 1. Other Charges and Services 2. Personal Services 3. Capital Outlay 4. Materials and Supplies 5. Debt Service 	Budgeted Expenditures by Type	Page 28
What is Ponca City Utility Authority's Debt Service?	Debt Service Summary	Page 29
What is the share of municipal debt for each person living in Ponca City?	Debt Service Summary	Page 30

Budget Calendar Fiscal 2016-17 (original rev.)

December 2015	Finance and Departments begin rate review and revenue budgeting
Mon. Jan 25, 2016	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
Tues. Feb. 2	Mission / Accomplishments / Goals Forms for FY2016-17 due to Finance
Tues. Feb. 9	Capital Request Forms (cat. 4) for FY2016-17 due to Finance
Mon. Feb 15	Budget overview for City Commission held at the work session
Tues. Feb 16	Budget Request Forms (cat. 2 & 3) for FY2016-17 along with any personnel related change requests due to Finance
Tues. Feb. 23	Travel Request Forms for FY 2016-17 due to Finance
Tues. Mar 1	Long-Term Capital Plan sheets due to Finance
March 7 - 11	City Manager/Finance meet with Departments to review Budget requests
Mon. Mar. 21	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 on Budget progress
Wed. Apr. 13	City Manager/Finance meet with Department Heads to discuss proposed Budget
Thurs Apr. 14	Draft of Budget with Departmental Goals delivered to City Commission for review
April 18 & 19	City Commission Hearings with City Management and Departments, open to Public
Wed. April 27	Deliver Notice of Public Hearing and Budget Summary to the Ponca City News
Sun. May 1	Publish date the P. C. News of the Notice of Public Hearing & Budget Summary
Mon. May 9	Public Hearing on Proposed Budget and City Commission Review
Mon. June 13	FY2016-17 Budget in book format delivered to the City Commission for adoption
Mon. July 1, 2016	Implementation of the FY2016-17 Budget

CITY OF PONCA CITY
Full-Time Staff History
Fiscal Year 2016-17

Department	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
City Manager	9	9	9	9	9	9	9	10	10	10
Finance	7	6	6	6	6	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	6	7	7	7	7	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	8	8	8	8	7	7	7	7	7	7
Traffic Engineering	6	6	6	6	6	6	6	6	6	6
Streets	21	21	21	21	20	20	20	20	20	20
Park Maintenance	24	24	24	24	23	23	23	23	23	23
Rec Programs	3	3	3	3	3	3	3	3	3	3
Marland's Grand Home	1	1	1	1	1	1	1	2	2	3
Hutchins	1	1	1	1	1	1	1	1	1	0
Library	11	11	11	11	11	11	11	11	11	11
Total General Fund	257.0	257.0	257.0	257.0	254.0	254.0	254.0	256.0	256.0	256.0
Water Admin.	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84
Water Prod.	8.5	8.5	9.5	10	10	10	10	10	10	10
Water Dist.	10	10	10	10	10	10	10	10	10	10
Total Water Fund	19.34	19.34	20.34	20.84						
Wastewater Admin.	0.83	0.83	0.83	0.83	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.	11.5	11.5	11.5	11	11	11	11	11	11	11
Total W-Water Fund	18.33	18.33	18.33	17.83						
Solid Waste	31.33	32.33	32.33	32.33	31.83	31.83	31.83	31.83	31.83	31.83
S.W/Landfill	7	7	7	7	7	7	7	7	7	7
Total Solid Waste	38.33	39.33	39.33	39.33	38.83	38.83	38.83	38.83	38.83	38.83
Utility Billing	10	10	9	9	9	9	9	9	8	8
Ponca City Energy	24	24	25	25	25	25	25	25	25	25
Meter Readers	6	0	0	0	0	0	0	0	0	0
Total Utility Billing	40	34	33	33						
Stormwater	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5
Total Stormwater	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5
Technology Services	3	3	3	3	3	3	4	4	4	4
City Garage	5	5	5	5	4	4	4	4	4	4
Insurance	1	1	1	1	1	1	1	1	1	1
Marland Mansion	3	4	4	4	4	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	5	4	4	4	4	5	5
Hotel/Motel Tax	0	0	0	0	0	0	0	0	0	0
Total Other Funds	22	23	23	25	23	23	24	24	25	25
Grand Total	395	391	392	394	389	389	390	392	392	392

CITY OF PONCA CITY
BUDGET SUMMARY - by fund
FISCAL YEAR 2016-17

FUND #	FUND NAME	2016-17 BUDGETED REVENUES	2016-17 BUDGETED EXPENDITURES	BUDGETED REVENUES over EXPENDITURES
101	GENERAL	21,572,913	23,861,654	(2,288,741)
103	LIBRARY GRANTS	20,000	20,000	0
104	LIBRARY STATE AID	16,000	16,000	0
201	STREET & ALLEY	233,000	568,000	(335,000)
210	SPECIAL PROJECTS	21,700	21,700	0
240	TOURISM	560,000	631,667	(71,667)
260	GRANT FUND	5,250	8,750	(3,500)
301	WATER	7,929,000	8,111,581	(182,581)
340	PONCA CITY ENERGY	37,195,000	37,384,858	(189,858)
342	SOLID WASTE	4,989,531	5,076,267	(86,736)
343	LANDFILL CLOSING	50,000	26,000	24,000
344	SOLID WASTE DEPR. RES.	625,000	285,000	340,000
350	UTILITY BILLING	628,300	680,300	(52,000)
360	WASTEWATER	5,779,000	5,432,925	346,075
365	STORMWATER	495,500	237,911	257,589
380	TECHNOLOGY SERVICES	743,000	755,375	(12,375)
400	DEBT SINKING	700,000	700,000	0
501	CITY GARAGE	1,583,000	1,583,000	0
520	INSURANCE	5,043,370	5,013,333	30,037
521	WORKERS COMPENSATION	588,010	955,000	(366,990)
601	MARLAND ESTATE	326,385	336,385	(10,000)
644	GOLF COURSE	791,194	791,194	0
704	CANN ESTATE	66,500	59,951	6,549
722	MATZENE BOOK FUND	500	500	0
839	RECREATION CENTER TAX	1,997,736	1,997,736	0
840	STREET IMPR. TRUST	2,011,736	2,569,000	(557,264)
875	CAPITAL IMPR. PROJECTS	425,000	534,667	(109,667)
901	AIRPORT CAPITAL GRANTS	181,667	181,667	0
929	AIRPORT	1,090,646	1,170,646	(80,000)
930	ECONOMIC DEVELOPMENT	1,991,736	1,991,736	0
	TOTALS	\$97,660,674	\$101,002,804	(\$3,342,130)

CITY OF PONCA CITY
ALL FUNDS - HISTORY of BUDGETED EXPENDITURES
Fiscal Year 2016-17

FUND #	FUND NAME	ORIGINAL	ORIGINAL	ORIGINAL	ORIGINAL	ORIGINAL
		2012/13	2013/14	2014/15	2015/16	2016/17
		APPROVED	APPROVED	APPROVED	APPROVED	APPROVED
101	GENERAL	21,303,282	21,941,143	22,491,041	23,098,127	23,861,654
103	LIBRARY GRANT	10,000	10,000	10,000	10,000	20,000
104	LIBRARY STATE AID	19,000	19,000	18,000	17,000	16,000
201	STREET & ALLEY	305,000	303,000	303,000	508,000	568,000
210	SPECIAL PROJECTS	34,713	34,758	35,425	35,950	21,700
240	TOURISM	471,667	485,667	426,167	352,667	631,667
260	GRANT FUND	131,205	136,266	95,750	8,750	8,750
301	WATER	7,637,674	8,329,367	7,649,818	7,811,095	8,111,580
340	PONCA CITY ENERGY	33,210,949	35,942,700	36,050,000	38,359,000	37,384,858
342	SOLID WASTE	4,591,903	4,779,907	4,981,015	4,903,800	5,076,267
343	LANDFILL CLOSING	26,000	30,000	31,000	31,000	26,000
344	SOLID WASTE DEPR. RES.	780,000	1,250,700	1,051,000	862,000	285,000
350	UTILITY BILLING	652,369	641,149	685,370	657,717	680,300
360	WASTEWATER	5,369,046	6,006,206	5,447,745	5,500,298	5,432,925
365	STORMWATER	246,388	475,349	608,225	535,465	237,911
380	TECHNOLOGY SERVICES	612,845	730,000	745,000	749,319	755,375
400	DEBT SINKING	600,000	720,000	720,000	720,000	700,000
501	CITY GARAGE	1,691,000	1,758,000	1,751,000	1,680,000	1,583,000
520	INSURANCE	6,100,000	5,378,224	5,748,480	5,931,755	5,013,333
521	WORKERS COMPENSATION	0	0	0	0	955,000
601	MARLAND ESTATE	322,827	333,044	340,988	341,485	336,385
644	GOLF COURSE	768,027	776,100	771,383	766,394	791,194
704	CANN ESTATE	58,713	58,510	74,428	63,960	59,951
722	MATZENE BOOK FUND	500	1,500	150	150	500
839	RECREATION CENTER TAX	1,951,813	1,988,949	2,057,753	2,093,750	1,997,736
840	STREET IMPROV. TRUST	2,160,500	2,190,000	2,873,500	2,460,000	2,569,000
875	CAPITAL IMPR. PROJECTS	663,078	247,167	413,113	426,667	534,667
901	AIRPORT GRANTS	15,000	177,667	181,667	181,667	181,667
929	AIRPORT	1,241,967	1,169,246	1,060,695	1,183,196	1,170,646
930	ECONOMIC DEV.	1,951,813	1,983,949	2,052,753	2,088,750	1,991,736
	TOTAL	92,927,279	97,897,568	98,674,466	101,377,962	101,002,803
Incr./((Decr.) from Previous Year :		-473,901	4,970,289	776,898	2,703,496	-375,159
% Incr./((Decr.) from Previous Year :		-0.51%	5.35%	0.79%	2.74%	-0.37%

City of Ponca City
2016-17 Operating Budget

CITY OF PONCA CITY
ALL FUNDS - BUDGETED EXPENDITURES by type
FISCAL YEAR 2016-17

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	19,311,731	855,835	1,315,950	589,500	0	1,788,638	23,861,654
103	LIBRARY GRANTS	0	5,000	15,000	0	0	0	20,000
104	LIBRARY STATE AID	0	6,000	10,000	0	0	0	16,000
201	STREET & ALLEY	0	288,000	15,000	265,000	0	0	568,000
210	SPECIAL PROJECTS	4,500	1,400	15,800	0	0	0	21,700
240	TOURISM	0	0	271,667	360,000	0	0	631,667
260	GRANT FUND	0	0	8,750	0	0	0	8,750
301	WATER	1,498,049	863,600	1,247,555	826,000	1,695,000	1,981,377	8,111,580
340	PONCA CITY ENERGY	2,473,356	327,800	25,479,330	2,424,000	661,000	6,019,372	37,384,858
342	SOLID WASTE	2,634,884	66,300	365,131	0	12,500	1,997,451	5,076,267
343	LANDFILL CLOSING	0	0	26,000	0	0	0	26,000
344	SOLID WASTE DEPR. RES.	0	0	0	285,000	0	0	285,000
350	UTILITY BILLING	453,350	71,900	142,550	0	0	12,500	680,300
360	WASTEWATER	1,187,082	379,230	867,511	700,000	1,413,200	885,902	5,432,925
365	STORMWATER	33,859	52,500	141,552	0	0	10,000	237,911
380	TECHNOLOGY SERVICES	389,049	136,500	226,600	0	0	3,226	755,375
400	DEBT SINKING	0	0	0	0	700,000	0	700,000
501	CITY GARAGE	233,320	1,283,750	30,850	17,500	0	17,580	1,583,000
520	INSURANCE	70,786	0	4,942,547	0	0	0	5,013,333
521	WORKERS COMPENSATION	0	0	955,000	0	0	0	955,000
601	MARLAND ESTATE	230,837	36,744	41,650	0	0	27,154	336,385
644	GOLF COURSE	494,565	97,500	176,050	0	0	23,079	791,194
704	CANN ESTATE	43,580	14,440	1,160	0	0	771	59,951
722	MATZENE BOOK FUND	0	500	0	0	0	0	500
839	RECREATION CENTER TAX	0	0	0	0	0	1,997,736	1,997,736
840	STREET IMPROV. TRUST	0	450,000	304,000	1,815,000	0	0	2,569,000
875	CAPITAL IMPR. PROJECTS	0	0	0	518,000	0	16,667	534,667
901	AIRPORT CAPITAL GRANTS	0	0	0	181,667	0	0	181,667
929	AIRPORT	370,664	606,600	48,700	67,000	0	77,682	1,170,646
930	ECONOMIC DEV.	0	0	0	0	0	1,991,736	1,991,736
TOTAL		29,429,612	5,543,599	36,648,354	8,048,667	4,481,700	16,850,871	101,002,803

Ponca City Utility Authority

Debt Service Summary and Calculation

The Ponca City Utility Authority (PCUA) has set the legal debt limit the PCUA can incur at a net revenue level of 100% equal to the average annual aggregate bond service requirement.

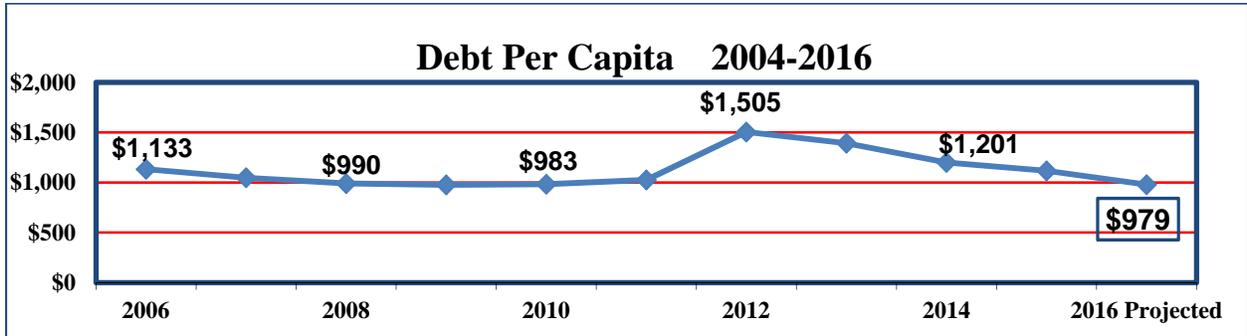
The firm of Stotts, Archambo, Mueggenborg, & Barclay PC, external auditors for the City reported on the financial performance of the Ponca City Utility Authority. The financial calculations in the following table illustrates the PCUA’s audited 2014-15 net coverage is 6.77 times, which is greater than the minimum required 1.25 legal limit. The below chart can be found on page 41 in the Ponca City Utility Authority’s Annual Financial Statements and Accompanying Independent Auditor’s Report for the Fiscal Year Ended June 30, 2015. 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.

June 30, 2015 Audited Debt Service Calculation

Operating Revenues	\$57,743,499
Operating Expenses	<u>35,305,549</u>
Net Revenues Available for Debt Service	<u>22,437,950</u>
Maximum Annual Debt Service	\$3,314,169
Net Coverage	6.77

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, 2016 PCUA had \$25 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 \$7.4M 2013 Sales Tax note.
This note will be repaid from revenues generated by a 13 yr .5% sales tax approved by the voters.