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# TOWN OF KINGSTON, OKLAHOMA

ANNUAL BUDGET DOCUMENT  
FOR THE YEAR 2016-2017

RECEIVED

JUL 11 2016

State Auditor  
and Inspector

*Marshall*

TOWN OF KINGSTON, OKLAHOMA  
ANNUAL BUDGET DOCUMENT  
FOR THE YEAR 2016-2017

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**TOWN OF KINGSTON, OKLAHOMA  
BUDGET MESSAGE  
FOR THE YEAR ENDED JUNE 30, 2017**

On the following pages is the budget document for the Town of Kingston, Oklahoma and the Kingston Municipal Authority for the fiscal year 2016-2017 as required by Oklahoma Statutes (O.S. Title 11, Secs 17-201 through 17-216).

This document adequately provides for these programs, services and capital expenditures determined to be necessary and beneficial by the Town Council, and it provides for certain amounts of fund balances to be retained which would be available for cases of public emergency or would be carried forward to the next fiscal year, if not used.

The document is prepared in a format to show the following information about the revenues, expenditures and fund balances of each of the Town's operating funds:

- Unaudited Actual amounts for 2014-2015
- Amended Budget amounts for 2015-2016
- Projected Actual amounts for 2015-2016
- Proposed Budget amounts for 2016-2017

This format is designed so that members of the council, staff, and the general public can readily see the past, present and expected future activities within each fund.

Under the budget process, a committee of council members and staff will review a preliminary version of the budget document and will make any changes which the council and staff agree are appropriate and necessary. A recommended budget document containing those changes, will then be brought before the Town Council and a public hearing to enable the Council to receive additional information and feedback regarding the budget from the Town's citizens. After such hearing, further changes may be made to the budget before its final adoption by the Council prior to the beginning of the 2016-2017 fiscal year.

It is the intent and hope of the Council that this process will allow for the diligent, timely and responsible preparation of the fiscal budget document which can best serve the needs of the Kingston Municipal Authority, the Town of Kingston and its citizens.

Sincerely,

Town Council  
Town of Kingston

**TOWN OF KINGSTON, OKLAHOMA  
BUDGET SUMMARY - ALL FUNDS  
FOR THE YEAR 2016-2017**

	<b>GENERAL FUND</b>	<b>STREET &amp; ALLEY FUND</b>	<b>POLICE FINE FUND</b>	<b>FIRE DEPT. SPECIAL FUND</b>	<b>COURT COST FUND</b>	<b>CEMETERY CARE FUND</b>	<b>PUBLIC WORKS AUTHORITY</b>
<b>REVENUES</b>							
Sales & Use Tax	593,000	-	-	-	-	-	-
Other Taxes	93,100	15,000	-	-	-	-	-
Fines & Forfeitures	-	-	100,000	-	-	-	-
Charges for Services	7,485	-	-	-	20,000	2,000	640,000
Interest Income	40	-	-	-	1	7	100
In Lieu of Tax, Misc.	12,000	-	7,500	-	-	-	18,000
Gifts, Grants, Fundraisers	38,600	-	-	11,000	-	500	-
Transfers In	26,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>770,225</b>	<b>15,000</b>	<b>107,500</b>	<b>11,000</b>	<b>20,001</b>	<b>2,507</b>	<b>658,100</b>
<b>Beginning Unreserved Fund Balance</b>	<b>129,136</b>	<b>46,244</b>	<b>39,759</b>	<b>(236)</b>	<b>44,453</b>	<b>60,015</b>	<b>209,192</b>
<b>Total Available Funds</b>	<b>899,361</b>	<b>61,244</b>	<b>147,259</b>	<b>10,764</b>	<b>64,454</b>	<b>62,522</b>	<b>867,292</b>
<b>Expenditures</b>							
Administration	386,225	-	-	-	14,000	-	-
City Maintenance & Parks	47,000	-	-	-	-	-	-
Streets	13,000	15,000	-	-	-	-	-
Cemetery	-	-	-	-	-	6,000	-
Police	246,000	-	87,500	-	-	-	-
Fire	78,000	-	-	11,000	-	-	-
Special Projects	-	-	-	-	-	-	-
Public Utilities	-	-	-	-	-	-	658,100
Transfers Out	-	-	20,000	-	6,000	-	-
<b>Total Expenditures</b>	<b>770,225</b>	<b>15,000</b>	<b>107,500</b>	<b>11,000</b>	<b>20,000</b>	<b>6,000</b>	<b>658,100</b>
<b>Ending Unreserved Fund Balance</b>	<b>129,136</b>	<b>46,244</b>	<b>39,759</b>	<b>(236)</b>	<b>44,454</b>	<b>56,522</b>	<b>209,192</b>
<b>Total Funds Used</b>	<b>899,361</b>	<b>61,244</b>	<b>147,259</b>	<b>10,764</b>	<b>64,454</b>	<b>62,522</b>	<b>867,292</b>

Notice of Public Hearing:

In accordance with the Municipal Budget Act (O.S. Title 11, Secs 17-201 thru 17-216), a public hearing for the purpose of discussing the proposed budget for the Town of Kingston, Oklahoma for the fiscal year 2016-2017 will be held during the regular town council meeting at Town Hall meeting room located at 22 N. Main St. in Kingston, Oklahoma.

**TOWN OF KINGSTON, OKLAHOMA  
GENERAL FUND BUDGET - REVENUES  
FOR THE YEAR 2016-2017**

	<b>UNAUDITED ACTUAL 2014-2015</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>				
Sales Taxes	564,013	610,000	535,780	545,000
Use Taxes	45,720	45,000	45,903	48,000
Franchise Taxes	53,557	63,000	68,657	70,000
Beverage Tax	16,583	16,000	16,409	16,000
Cigarette Tax	6,565	7,000	6,506	7,000
Other Taxes	131	100	251	100
Gaming from Chickasaw	12,000	12,000	12,000	12,000
Charges for Services	80	85	90	85
Animal Control Fees & Fines	780	500	1,482	1,500
Farmer's Market Revenues	82	100	2,400	2,400
Licenses & Permits	3,777	3,500	1,020	3,500
Interest Income	36	40	27	40
Donations & Reimbursements	25,526	15,000	-	15,000
Other Income	2,023	10,500	14,840	2,000
Gifts & Grants	10,711	1,600	-	1,600
FEMA Fire Safety Grant	-	-	-	-
Other Grants	-	-	-	-
PD Grant from School	-	20,000	20,000	20,000
Transfers from Other Funds	-	-	-	-
Transfers from Fire Grant for Payroll	-	-	16,326	-
Transfer for Judge's Pay	3,240.00	6,000	8,100	6,000
Transfer for Police Salaries	-	-	-	-
Transfer from Police for Operations	-	20,000	-	20,000
<b>Total Revenues</b>	<b>744,824</b>	<b>830,425</b>	<b>749,791</b>	<b>770,225</b>
<b>Beginning Unrestricted Cash net of Payroll &amp; Accts Payable</b>	<b>247,762</b>	<b>149,013</b>	<b>178,379</b>	<b>129,136</b>
<b>Total Available</b>	<b>992,586</b>	<b>979,438</b>	<b>928,170</b>	<b>899,361</b>

**TOWN OF KINGSTON, OKLAHOMA  
GENERAL FUND BUDGET - EXPENDITURES  
FOR THE YEAR 2016-2017**

Expenditures	UNAUDITED ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	PROJECTED ACTUAL 2015-2016	PROPOSED BUDGET 2016-2017
<b>Administration</b>				
Personal Services	65,557	87,000	65,557	70,000
Payroll Burdens	153,537	140,000	199,837	162,825
Materials & Supplies	18,368	13,000	16,310	13,000
Other Charges & Services	-	3,500	-	-
Insurance, Property & Liability	44,898	45,000	45,282	45,000
Professional Services	25,742	25,000	24,869	25,000
Utilities	55,339	52,000	69,006	70,000
Farmer's Market Expenses	197	400	3,638	400
Grant Expenses	4,000	-	-	-
Sub-Total	<u>367,639</u>	<u>365,900</u>	<u>424,499</u>	<u>386,225</u>
<b>Maintenance &amp; Parks Dept</b>				
Personal Services	29,026	30,000	19,583	30,000
Materials & Supplies	17,376	20,000	16,191	17,000
Sub-Total	<u>46,402</u>	<u>50,000</u>	<u>35,773</u>	<u>47,000</u>
<b>Streets</b>				
Personal Services	-	-	-	-
Materials & Supplies	12,567	13,000	16,414	13,000
Capital Outlay - Equipment	-	-	-	-
Sub-Total	<u>12,567</u>	<u>13,000</u>	<u>16,414</u>	<u>13,000</u>
<b>Police</b>				
Personal Services	265,702	274,000	205,900	206,000
County Jail Contract	30,000	30,000	30,000	30,000
Animal Control Costs	4,463	15,000	2,701	10,000
Sub-Total	<u>300,165</u>	<u>319,000</u>	<u>238,602</u>	<u>246,000</u>
<b>Fire</b>				
Personal Services	36,961	40,000	36,302	40,000
Materials & Supplies	50,473	35,000	30,720	38,000
Capital Outlay - Equipment	-	2,000	16,724	-
Sub-Total	<u>87,434</u>	<u>77,000</u>	<u>83,746</u>	<u>78,000</u>
<b>Total Expenditures</b>	814,207	824,900	799,034	770,225
<b>Ending Unrestricted Cash</b>	<u>178,379</u>	<u>154,538</u>	<u>129,136</u>	<u>129,136</u>
<b>Total Used</b>	<u><u>992,586</u></u>	<u><u>979,438</u></u>	<u><u>928,170</u></u>	<u><u>899,361</u></u>

**TOWN OF KINGSTON, OKLAHOMA  
STREET & ALLEY FUND BUDGET  
FOR THE YEAR 2016-2017**

	<b>UNAUDITED ACTUAL 2014-2015</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>				
Gasoline Excise Tax	3,003	3,000	3,081	3,000
Motor Vehicle Tax	12,252	12,000	11,875	12,000
Interest Income	-	-	-	-
Other Income	-	-	-	-
<b>Total Revenues</b>	<b>15,255</b>	<b>15,000</b>	<b>14,956</b>	<b>15,000</b>
<b>Beginning Cash Balance</b>	<b>17,577</b>	<b>32,832</b>	<b>32,832</b>	<b>46,244</b>
<b>Total Available Funds</b>	<b>32,832</b>	<b>47,832</b>	<b>47,788</b>	<b>61,244</b>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	5,000	1,544	5,000
Capital Outlay Equipment	-	5,000	-	5,000
Street Improvements	-	5,000	-	5,000
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>15,000</b>	<b>1,544</b>	<b>15,000</b>
<b>Ending Cash Balances</b>	<b>32,832</b>	<b>32,832</b>	<b>46,244</b>	<b>46,244</b>
<b>Total Funds Used</b>	<b>32,832</b>	<b>47,832</b>	<b>47,788</b>	<b>61,244</b>

**TOWN OF KINGSTON, OKLAHOMA  
POLICE FINE FUND BUDGET  
FOR THE YEAR 2016-2017**

	<b>UNAUDITED ACTUAL 2014-2015</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>				
Fines & Forfeitures	127,252	125,000	90,291	100,000
Interest Income	-	-	-	-
Grant Revenues	23,798	-	-	-
Grant Rev-mobile cops	-	-	-	-
Insurance Proceeds	-	-	-	-
Other Income	-	15,000	5,375	7,500
Transfers In - Temporary from General	25,000	-	-	-
<b>Total Revenues</b>	<b>176,050</b>	<b>140,000</b>	<b>95,666</b>	<b>107,500</b>
<b>Beginning Cash Balance</b>	<b>(16,114)</b>	<b>55,756</b>	<b>56,487</b>	<b>39,759</b>
<b>Total Available Funds</b>	<b>159,936</b>	<b>195,756</b>	<b>152,153</b>	<b>147,259</b>
<b>Expenditures</b>				
Materials & Supplies	83,241	79,000	71,293	70,000
Other Charges & Services	-	-	-	-
Utilities	1,458	3,000	11,697	8,000
Grant Expenditures	-	-	-	-
Capital Outlay-Cars & Equipment	25,000	21,145	9,404	9,500
Transfers Out - To General	-	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>109,698</b>	<b>123,145</b>	<b>112,394</b>	<b>107,500</b>
<b>Ending Cash Balances</b>	<b>56,487</b>	<b>72,611</b>	<b>39,759</b>	<b>39,759</b>
<b>Total Funds Used</b>	<b>166,186</b>	<b>195,756</b>	<b>152,153</b>	<b>147,259</b>

**TOWN OF KINGSTON, OKLAHOMA  
FIRE DEPARTMENT SPECIAL FUND BUDGET  
FOR THE YEAR 2016-2017**

	<b>UNAUDITED ACTUAL 2014-2015</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>				
Fundraising & Donations	405	6,000	4,930	6,000
Grant Revenue	4,930	-	-	-
Dept of Ag Regular Support	-	-	-	-
FEMA - AFG Grant	-	-	-	-
REAP Grant	-	-	-	-
Other Income	-	5,000	405	5,000
Transfers In	-	-	25,672	-
<b>Total Revenues</b>	<b>5,335</b>	<b>11,000</b>	<b>31,007</b>	<b>11,000</b>
<b>Beginning Cash Balance</b>	<b>11,257</b>	<b>(25,908)</b>	<b>119</b>	<b>(236)</b>
<b>Total Available Funds</b>	<b>16,592</b>	<b>(14,908)</b>	<b>31,126</b>	<b>10,764</b>
<b>Expenditures</b>				
Personal Servies	-	-	-	-
Materials & Supplies	6,905	8,000	6,905	6,000
Grant Expenditures	-	-	16,858	-
FEMA - AFG Grant	-	-	-	-
REAP Grant	-	-	-	-
Fundraising Expense	-	-	-	-
Capital Outlay	24,458	15,000	7,600	5,000
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>31,362</b>	<b>23,000</b>	<b>31,362</b>	<b>11,000</b>
<b>Ending Cash Balances</b>	<b>(14,771)</b>	<b>(27,908)</b>	<b>(236)</b>	<b>(236)</b>
<b>Total Funds Used</b>	<b>16,592</b>	<b>(4,908)</b>	<b>31,126</b>	<b>10,764</b>

**TOWN OF KINGSTON, OKLAHOMA  
COURT COST FUND BUDGET  
FOR THE YEAR 2016-2017**

	<b>UNAUDITED ACTUAL 2014-2015</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>				
Court Fees	15,546	15,000	12,500	15,000
Cleet Fees Collected	11,441	5,000	1,700	5,000
Interest Income	0	1	-	1
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>26,987</b>	<b>20,001</b>	<b>14,200</b>	<b>20,001</b>
<b>Beginning Cash Balance</b>	<b>35,770</b>	<b>44,768</b>	<b>47,459</b>	<b>44,453</b>
<b>Total Available Funds</b>	<b>62,757</b>	<b>64,769</b>	<b>61,659</b>	<b>64,454</b>
<b>Expenditures</b>				
Personal Servies	-	-	-	-
CLEET Fees Remitted	11,573	12,000	8,617	12,000
Materials & Supplies	485	3,000	489	2,000
Other Charges & Services	-	-	-	-
Spec Projects	-	-	-	-
Spec Projects - Old City Hall	-	-	-	-
Transfers Out for Judge	3,240	4,000	8,100	6,000
<b>Total Expenditures</b>	<b>15,299</b>	<b>19,000</b>	<b>17,206</b>	<b>20,000</b>
<b>Ending Cash Balances</b>	<b>47,459</b>	<b>45,769</b>	<b>44,453</b>	<b>44,454</b>
<b>Total Funds Used</b>	<b>62,757</b>	<b>64,769</b>	<b>61,659</b>	<b>64,454</b>

**TOWN OF KINGSTON, OKLAHOMA  
CEMETERY CARE FUND  
FOR THE YEAR 2016-2017**

	<b>UNAUDITED ACTUAL 2014-2015</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>				
Charges for Services	1,500	1,500	1,800	1,500
Lot Sales	300	500	-	500
Interest Income	7	7	7	7
Donations	25	500	25	500
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>1,832</b>	<b>2,507</b>	<b>1,832</b>	<b>2,507</b>
<b>Beginning Cash Balance</b>	<b>70,031</b>	<b>60,600</b>	<b>63,960</b>	<b>60,015</b>
<b>Total Available Funds</b>	<b>71,863</b>	<b>63,107</b>	<b>65,792</b>	<b>62,522</b>
<b>Expenditures</b>				
Personal Servies	-	-	-	-
Materials & Supplies	7,903	6,000	5,776	6,000
Other Charges & Services	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>7,903</b>	<b>6,000</b>	<b>5,776</b>	<b>6,000</b>
<b>Ending Cash Balances</b>	<b>63,960</b>	<b>57,107</b>	<b>60,015</b>	<b>56,522</b>
<b>Total Funds Used</b>	<b>71,863</b>	<b>63,107</b>	<b>65,792</b>	<b>62,522</b>

**TOWN OF KINGSTON, OKLAHOMA  
KMA - PUBLIC WORKS FUND BUDGET  
FOR THE YEAR 2016-2017**

	<b>UNAUDITED ACTUAL 2014-2015</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>				
Water Charges	216,449	240,000	218,929	225,000
Sewer Charges	200,382	205,000	204,220	205,000
Garbage Charges	156,540	160,000	160,629	160,000
Interest Income	130	100	17	100
Other Revenues	22,885	18,000	28,086	18,000
Tower Rent Revenues	-	-	-	-
Grant Revenue - CDBG	-	300,000	300,000	50,000
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>596,386</b>	<b>923,100</b>	<b>911,881</b>	<b>658,100</b>
<b>Adj to Cash for Receivables/ Payables</b>				
Restricted Cash for Debt & Grant	67,700	35,465	87,628	87,628
Beginning Unsrsvd Cash	262,038	262,038	211,658	121,564
<b>Total Available Funds</b>	<b>926,124</b>	<b>1,220,603</b>	<b>1,211,167</b>	<b>867,292</b>
<b>Expenditures</b>				
Personal Servies	154,604	222,000	185,759	185,000
Payroll Burdens	57,779	38,000	57,779	58,000
Garbage Disposal	144,419	147,000	160,607	150,000
Utilities	46,693	40,000	38,783	40,000
Matrls, Suppls, & Charges - General	45,000	70,000	83,939	45,000
Matrls, Suppls, & Charges - Water	25,000	60,000	66,974	25,000
Matrls, Suppls, & Charges - WasteWater	75,098	100,000	68,411	71,100
Debt Svc	68,015	74,000	77,572	74,000
Capital Outlay	10,228	20,000	-	10,000
Capital Outlay - Grant	-	400,000	262,152	-
Miscellaneous	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>626,837</b>	<b>1,171,000</b>	<b>1,001,976</b>	<b>658,100</b>
Restricted Cash for Debt & Grant	87,628	35,465	87,628	87,628
Ending Unreserved Cash	211,658	14,138	121,564	121,564
<b>Total Funds Used</b>	<b>926,124</b>	<b>1,220,603</b>	<b>1,211,167</b>	<b>867,292</b>