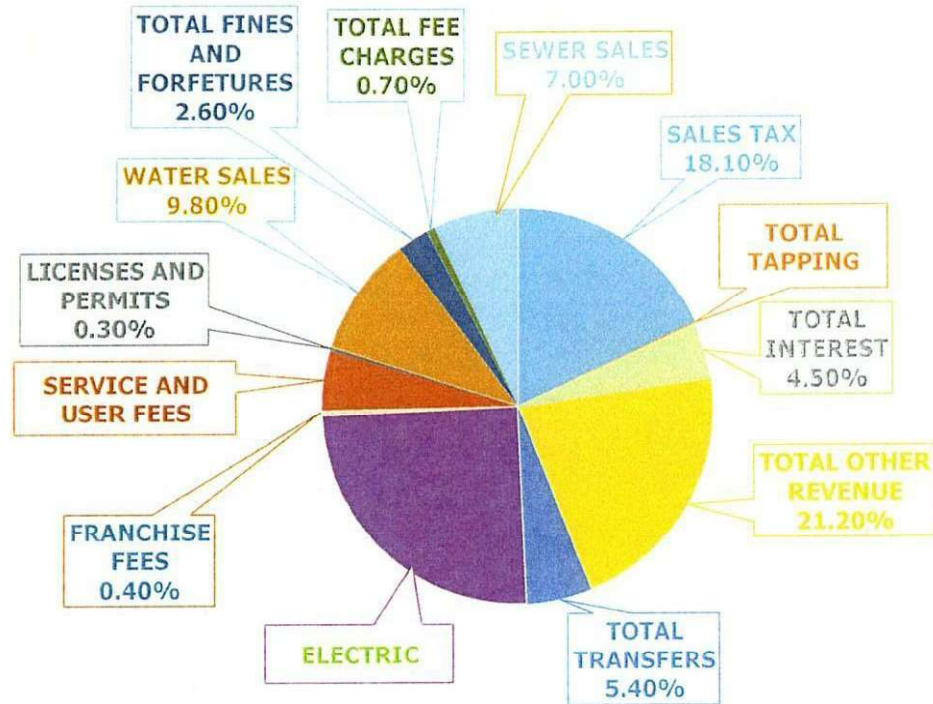


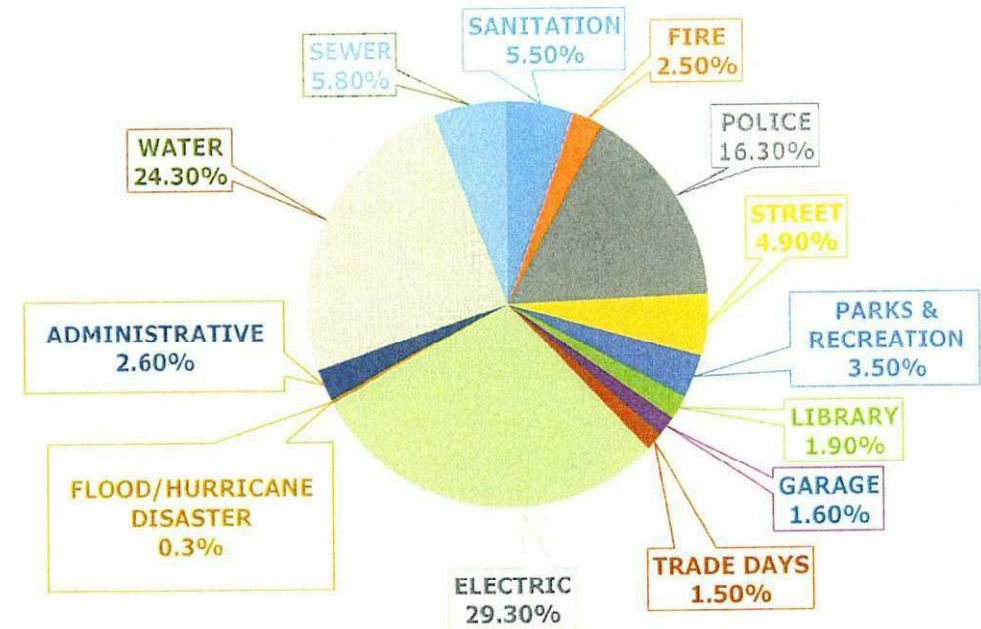


**City of Livingston
Fiscal Year 2025/26
Preliminary Budget**

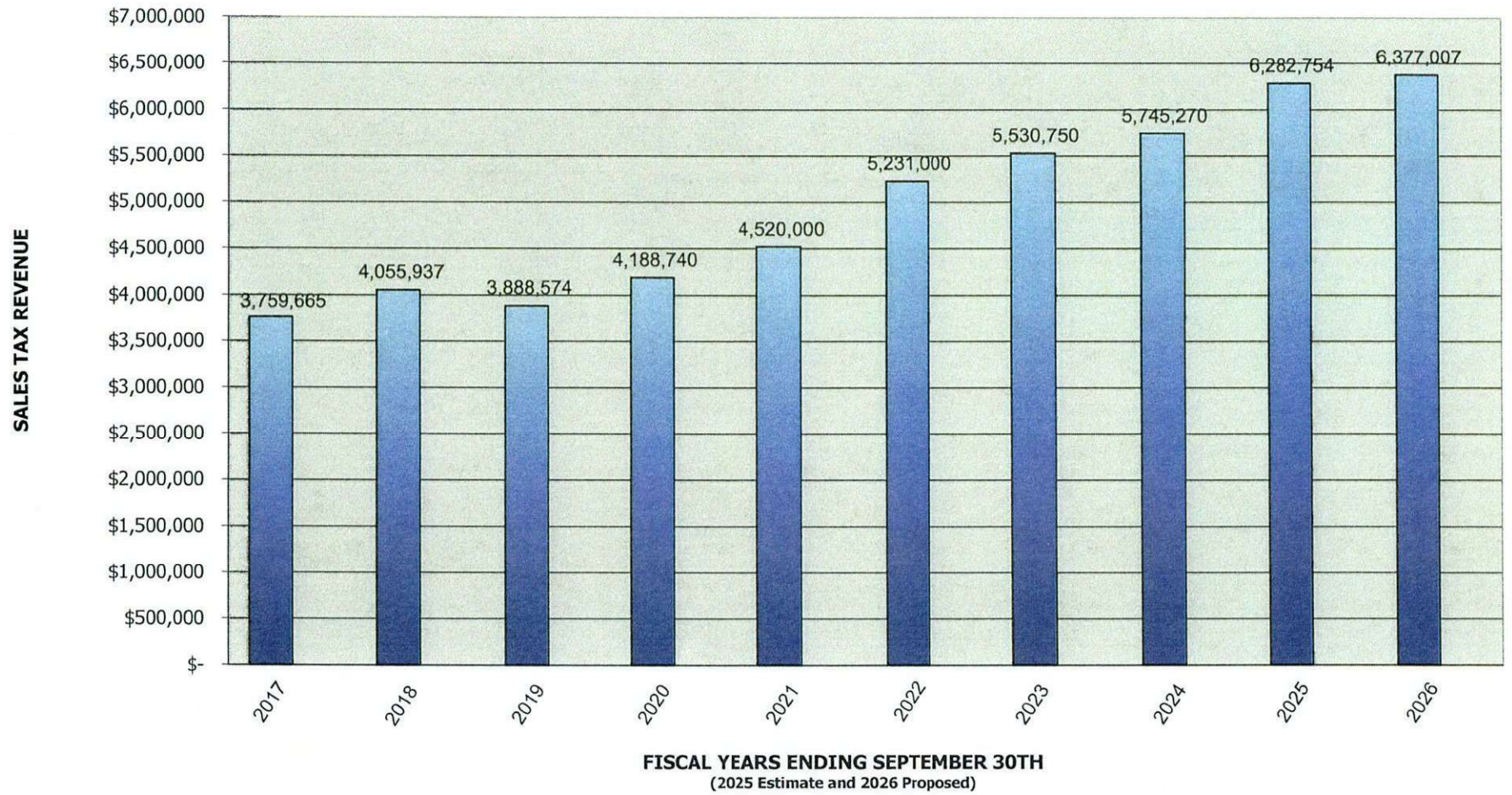
**2025-2026 OPERATING INCOME
TOTAL GENERAL & UTILITY FUNDS
(WHERE THE MONEY CAME FROM)**



**2025-2026 OPERATING EXPENSES
TOTAL GENERAL & UTILITY FUNDS*
(WHERE THE MONEY WENT)
*EXCLUDES CAPITAL EXPENSES AND DEBT SERVICE EXPENSES**

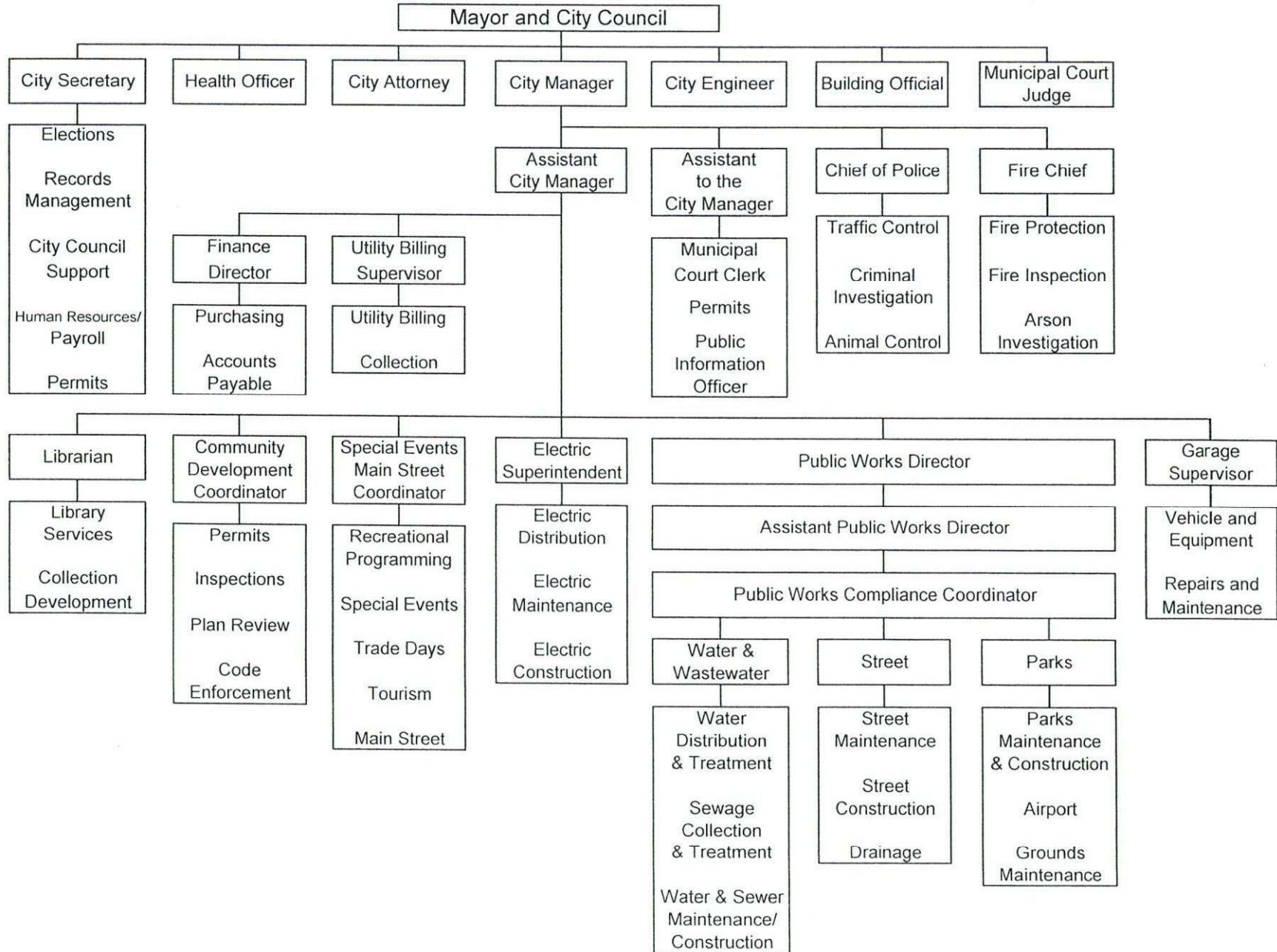


**MUNICIPAL SALES TAX REVENUE
FISCAL YEARS ENDING 2017 - 2026**



**CITY OF LIVINGSTON, TEXAS
ORGANIZATIONAL CHART
2025 - 2026**

PROPOSED - For Presentation to City Council 9/9/2025



City of Livingston, Texas
2025 - 2026 Annual Budget
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City of Livingston, Texas 2025 - 2026 Annual Budget Summary All Funds		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Beginning Balance - General and Utility Funds		39,117,646.38	37,546,870.64	31,865,496.59	31,865,496.59	36,542,683.01
<u>Revenues</u>						
	Total Sales Tax	5,716,460.96	5,975,346.00	4,189,322.97	6,282,754.00	6,377,007.00
	Total Franchise Fees	127,629.86	152,000.00	112,639.78	152,000.00	152,000.00
	Total Licenses & Permits	81,649.61	95,500.00	65,193.21	90,015.00	120,500.00
	Total Service & User Fees	1,669,272.15	1,663,495.28	1,243,517.73	1,651,679.25	1,673,535.00
	Total Fines & Forfeitures	134,097.96	1,014,352.20	738,333.41	915,319.54	915,418.35
	Total Sale Charges	16,048,693.65	15,602,567.00	10,634,802.09	14,526,000.00	14,526,000.00
	Total Fee Charges	254,752.85	280,000.00	177,634.75	240,000.00	240,000.00
	Total Tapping Fees	29,334.06	52,000.00	26,139.46	34,000.00	34,000.00
	Total Interest	1,800,455.53	1,562,300.00	1,120,065.21	1,511,275.00	1,511,275.00
	Total Disaster Recoveries	0.00	0.00	300,357.92	340,990.76	0.00
	Total Other Revenue	238,110.72	210,900.00	7,362,449.80	7,375,000.00	394,400.00
	Total Transfers	1,000,000.00	1,000,000.00	750,649.51	1,981,439.15	1,993,169.86
	TOTAL OPERATING SUMMARY	27,100,457.35	27,608,460.48	26,721,105.84	35,100,472.70	27,937,305.21

City of Livingston, Texas 2025 - 2026 Annual Budget Summary All Funds		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expenditures</u>						
	Administrative	587,906.88	660,742.39	476,607.06	634,431.41	716,971.86
	Sanitation	1,293,925.48	1,353,177.40	985,929.82	1,337,578.00	1,340,500.00
	Fire Department	790,900.00	610,076.09	466,626.46	634,831.31	626,671.23
	Police	3,649,492.30	4,017,692.80	3,057,688.03	3,999,422.05	4,046,232.85
	Paving and Streets	1,180,719.81	1,123,139.91	893,016.73	1,192,923.80	1,255,233.00
	Parks and Recreation	867,890.25	857,685.24	659,623.43	863,351.88	813,609.56
	Library	475,567.92	510,343.50	363,335.65	475,260.84	477,065.93
	Garage	389,323.84	377,969.08	308,926.92	401,531.55	396,550.27
	Trade Days	357,502.99	322,804.60	257,811.03	334,261.72	309,705.32
	Electric Department	7,500,571.93	8,346,849.03	4,924,590.71	7,143,572.12	7,213,850.76
	Electric Substation M&O Dept.	171,897.94	150,000.00	42,615.44	44,000.00	200,000.00
	Water Department	5,023,274.59	6,167,111.01	4,550,477.79	5,962,331.87	6,089,283.56
	Sewer Department	1,031,499.95	1,224,696.09	1,174,739.02	1,427,521.67	1,214,380.78
	Flood/Hurricane Disaster	2,944,323.53	0.00	80,860.68	80,860.68	0.00
	Total Operating Expenditures	26,264,797.41	25,722,287.13	18,242,848.77	24,531,878.91	24,700,055.14
	20% Emergency Reserve (20% prior year M&O expense)					5,206,081.71
	Fund balance must have minimum balance of emergency reserve					
	Capital Outlay - All Departments	4,410,877.49	6,224,004.30	3,638,768.60	3,898,237.51	8,257,530.00
	Transfers	3,676,932.24	1,993,169.85	737,200.27	1,993,169.86	1,993,169.86
	Total Disbursements & Transfers					
	General & Utility Fund	34,352,607.14	33,939,461.27	22,618,817.64	30,423,286.28	34,950,755.00

City of Livingston, Texas 2025 - 2026 Annual Budget Summary All Funds	FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Capital Replacement General Fund Ending Balance	960,672.69	1,601,121.07	1,387,638.29	1,601,121.08	1,778,369.47
Capital Replacement Utility Fund Ending Balance	529,085.28	881,806.75	793,626.33	881,806.75	882,198.22
Available Balance General & Utility Funds	31,865,496.59	32,209,039.70	35,967,784.79	36,542,683.01	29,529,233.22
American Rescue Plan Act Fund Balance	0.00	0.00	0.00	0.00	0.00
GLO Grant Fund Balance	0.00	0.00	0.00	0.00	0.00
Library Memorial Fund Balance	44,694.81	44,009.99	54,339.96	54,339.96	62,339.96
Main Street Fund Balance	0.00	39,232.44	41,341.41	26,548.66	26,413.66
HOT Fund Balance	2,067,107.76	1,222,114.04	2,290,575.94	2,337,132.76	1,458,632.76
Opioid Abatement Fund Balance	24,274.82	22,968.19	46,073.50	46,073.50	37,653.50
Donation Fund Balance	15,311.42	15,016.00	29,497.77	29,111.42	27,911.42
Golf Course Improvements	0.00	0.00	0.00	0.00	0.00
Total Special Funds Ending Balance	2,151,388.81	1,343,340.66	2,461,828.58	2,493,206.30	1,612,951.30
Total All Funds Ending Balance	34,016,885.40	33,552,380.36	38,429,613.37	39,035,889.31	31,142,184.52



City of Livingston
Fiscal Year 2025/26
General Fund

City of Livingston, Texas 2025 - 2026 Annual Budget Summary All General Funds	FY 2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>					
Total Sales Tax	5,716,460.96	5,975,346.00	4,189,322.97	6,282,754.00	6,377,007.00
Total Franchise Fees	127,629.86	152,000.00	112,639.78	152,000.00	152,000.00
Total Licenses & Permits	81,649.61	95,500.00	65,193.21	90,015.00	120,500.00
Total Charges for Service	1,669,272.15	1,663,495.28	1,243,517.73	1,651,679.25	1,673,535.00
Intergovernmental - Grants	134,097.96	0.00	10,000.00	10,000.00	10,000.00
Fines & Forfeitures	981,596.04	1,014,352.20	738,333.41	915,319.54	915,418.35
Contributions and donations	17,041.00	0.00	0.00	0.00	0.00
Miscellaneous	83,094.01	50,400.00	5,898.98	6,325.00	5,325.00
Disaster Recoveries	0.00	0.00	300,357.92	340,990.76	0.00
Transfers In with Capital Replacement Fund	2,823,591.06	1,000,000.00	786,466.38	1,981,439.15	1,640,448.39
Total General Fund Revenue	11,634,432.65	9,951,093.48	7,451,730.38	11,430,522.70	10,894,233.74

City of Livingston, Texas 2025 - 2026 Annual Budget Summary All General Funds		FY 2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expenditures</u>						
	Administrative	593,446.55	660,742.39	476,607.06	634,431.41	716,971.86
	Sanitation	1,320,427.29	1,353,177.40	985,909.38	1,337,578.00	1,340,500.00
	Fire Department	793,447.90	610,076.09	466,626.46	634,831.31	626,671.23
	Police	3,666,421.31	4,017,692.80	3,058,501.68	3,999,422.05	4,046,232.85
	Paving and Streets	1,440,468.00	1,123,139.91	906,641.73	1,192,923.80	1,255,233.00
	Parks and Recreation	1,687,497.31	1,180,489.84	925,354.46	863,351.88	813,609.56
	Library	475,567.92	510,344.50	363,335.65	475,260.84	477,065.93
	Garage	394,405.22	377,969.08	308,926.92	401,531.55	396,550.27
	Trade Days	357,502.99	322,804.60	257,811.03	334,261.72	309,705.32
	Disaster Utilities	1,573,979.65	0.00	59,315.68	59,315.68	0.00
	Total General Fund M&O	12,303,164.14	10,156,436.61	7,809,030.05	9,932,908.25	9,982,540.03
	20% Emergency Reserve (20% prior year M&O expense)					2,460,632.83
	Capital Outlay - All Departments	3,012,390.49	1,612,400.00	1,135,902.92	1,334,315.20	1,479,000.00
	Transfers In (Out)	0.00	640,448.38	480,336.30	640,448.39	640,448.39
	Total Disbursements & Transfers	15,315,554.63	12,409,284.98	9,425,269.27	11,907,671.84	12,101,988.42
Beginning Balance		5,104,859.00	1,781,240.01	1,423,737.02	1,423,737.02	946,587.88
Year End Balance		1,423,737.02	(676,951.49)	(549,801.87)	946,587.88	(261,166.80)

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Revenues		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
01-01-00-4300	SALES TAX	5,686,643.12	5,947,409.00	4,169,036.00	6,253,554.00	6,347,357.00
01-01-00-4302	MIXED BEVERAGE TAX	29,817.84	27,937.00	20,286.97	29,200.00	29,650.00
Total Sales Tax		5,716,460.96	5,975,346.00	4,189,322.97	6,282,754.00	6,377,007.00
01-01-00-4310	GROSS RECEIPTS/FRANCHISE FEES	127,629.86	152,000.00	112,639.78	152,000.00	152,000.00
Total Franchise Fees		127,629.86	152,000.00	112,639.78	152,000.00	152,000.00
Total Property Taxes		0.00	0.00	0.00	0.00	0.00
01-01-00-4370	PERMITS - ELECTRICAL	32,226.46	38,500.00	20,295.80	29,000.00	48,500.00
01-01-00-4380	PERMITS - BUILDING	45,536.15	50,000.00	40,887.41	55,000.00	65,000.00
01-04-00-4370	PERMITS - TOW TRUCKS	3,887.00	7,000.00	4,010.00	6,015.00	7,000.00
Total Licenses & Permits		81,649.61	95,500.00	65,193.21	90,015.00	120,500.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Revenues		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-02-00-4410	SANI RECOVERIES	7,003.33	7,000.00	5,256.00	7,000.00	7,000.00
01-02-00-4430	SANI SERVICE FEES	1,435,855.88	1,428,560.28	1,079,780.16	1,430,000.00	1,435,000.00
01-03-00-4410	FIRE RECOVERIES	22,322.16	27,500.00	34,406.77	31,800.00	31,800.00
01-03-00-4415	FIRE DEPT-COUNTY CONTRIBUTION	65,968.26	50,000.00	13,423.22	40,000.00	50,000.00
01-05-00-4390	STREET PAVING ASSESSMENTS	267.04	250.00	236.63	250.00	250.00
01-01-03-4410	CODE ENF RECOVERIES	6,686.34	2,000.00	100.00	0.00	2,000.00
01-04-00-4450	POLICE ACCIDENT REPORTS	1,481.70	1,735.00	786.00	1,200.00	1,735.00
01-05-00-4410	STREET RECOVERIES	0.00	0.00	9,419.25	9,419.25	0.00
01-06-00-4410	PARKS RECOVERIES	0.00	0.00	20.00	20.00	0.00
01-07-00-4410	LIBRARY RECOVERIES	3,327.83	2,200.00	2,203.58	2,250.00	2,250.00
01-06-03-4405	AIRPORT LEASE FEES	5,025.00	9,000.00	2,075.00	2,075.00	9,000.00
01-06-03-4406	AIRPORT PARKING FEES	750.00	750.00	3,000.00	3,000.00	3,000.00
01-06-03-4407	AIRPORT GASOLINE FEES	25,893.61	22,500.00	20,322.88	28,000.00	28,000.00
01-06-06-4413	POOL CONCESSION FEES	12,590.00	12,000.00	14,254.00	12,000.00	12,000.00
01-06-06-4446	SWIMMING FEES	45,698.00	56,000.00	28,555.00	48,000.00	50,000.00
01-06-05-4445	PAVILION USER FEES	6,097.00	9,000.00	5,140.00	7,575.00	9,000.00
01-07-00-4411	LIBRARY COMPUTER FEES	3,946.50	5,000.00	2,799.24	3,820.00	5,000.00
01-07-00-4445	NONRESIDENT USER FEES	5,245.00	5,000.00	3,835.00	5,115.00	5,000.00
01-08-00-4410	GARAGE RECOVERIES	0.00	0.00	0.00	0.00	0.00
01-09-00-4401	TRADE DAYS USER FEES	17,242.50	20,000.00	17,750.00	20,000.00	20,000.00
01-09-00-4410	TRADE DAYS RECOVERIES	3,872.00	5,000.00	155.00	155.00	2,500.00
Total Service & User Fees		1,669,272.15	1,663,495.28	1,243,517.73	1,651,679.25	1,673,535.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Revenues		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-04-00-4356	CORPORATION COURT - TF/LCF3	22,259.79	4,000.00	2,877.34	3,886.00	4,000.00
01-04-00-4358	COURT - TRAFFICE/CRIMINAL FEE	2,003.95	2,110.00	6,240.37	6,760.00	6,760.00
01-04-00-4360	COURT FINES	128,275.63	130,000.00	97,911.22	130,000.00	130,000.00
01-04-00-4362	COURT - COURT SERV FEE	222.16	400.00	25.00	50.00	300.00
01-04-00-4410	POLICE RECOVERIES	16,367.91	28,000.00	25,760.62	28,000.00	36,500.00
01-04-14-4410	SRO RECOVERIES	808,440.65	846,842.20	602,697.53	742,823.54	734,058.35
01-07-00-4420	LIBRARY FINES AND FEES	4,025.95	3,000.00	2,821.33	3,800.00	3,800.00
Total Fines & Forfeitures		981,596.04	1,014,352.20	738,333.41	915,319.54	915,418.35
50-01-00-4472	Donations- City Hall	5,025.00	0.00	0.00	0.00	0.00
50-04-00-4472	Donations - Police Dept.	-	0.00	0.00	0.00	0.00
50-04-00-4472	Donations - Library	12,016.00	0.00	0.00	0.00	0.00
Total Contributions & Donations		17,041.00	0.00	0.00	0.00	0.00
01-01-00-4440	EARNED INTEREST	398.95	400.00	204.50	275.00	275.00
01-01-00-4410	RECOVERIES	4,134.36	5,000.00	5,644.48	6,000.00	5,000.00
01-01-00-4450	MISCELLANEOUS	31,255.08	45,000.00	50.00	50.00	50.00
01-01-00-4451	CREDIT CARD FEES	323.00	0.00	0.00	0.00	0.00
01-01-02-4410	MAIN STREET DONATIONS/RECOVI	482.62	0.00	0.00	0.00	0.00
25-01-00-4410	Disaster Recovery-Insurance	46,500.00	0.00	0.00	0.00	0.00
Total Other Revenue		83,094.01	50,400.00	5,898.98	6,325.00	5,325.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Revenues		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-03-00-4470	FIRE DEPT. GRANTS	300.00	0.00	10,000.00	10,000.00	10,000.00
01-04-00-4470	POLICE GRANT - US DEPT OF JUSTICE	130,990.96	0.00	0.00	0.00	0.00
01-07-00-4470	LIBRARY GRANT FUND	2,807.00	0.00	0.00	0.00	0.00
Total Intergovernmental Grants		134,097.96	0.00	10,000.00	10,000.00	10,000.00
Total Revenue		8,810,841.59	8,951,093.48	6,364,906.08	9,108,092.79	9,253,785.35
Transfer to General Fund from other Funds						
01-01-00-4475		1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
TOTAL GENERAL FUND REVENUES:		9,659,702.63	9,951,093.48	6,364,906.08	10,108,092.79	10,253,785.35

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Administration Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
01-01-00-6110	ADMN SALARIES	58,173.87	54,921.72	42,988.87	57,019.64	38,469.69
01-01-00-6112	ADMIN OVERTIME	19.26	0.00	0.00	0.00	0.00
01-01-00-6115	ADMN SOCIAL SECURITY	4,466.45	4,201.51	3,262.99	4,248.88	2,709.74
01-01-00-6120	ADMN RETIREMENT	10,568.36	9,885.91	7,836.58	10,362.12	6,924.54
01-01-00-6125	ADMN EMPLOYEE INSURANCE	8,162.54	6,307.26	4,574.64	5,910.16	4,443.75
01-01-00-6127	ADMN UNIFORMS	199.55	400.00	0.00	0.00	400.00
01-01-00-6130	ADMN LIABILITY INSURANCE	11,409.67	12,789.36	11,174.20	12,789.36	13,043.46
01-01-00-6135	LEGAL AND PROFESSIONAL	62,439.38	55,000.00	26,044.30	55,000.00	59,500.00
01-01-00-6138	ADMN ELECTIONS	(1,335.00)	14,000.00	16,756.85	16,756.85	17,000.00
01-01-00-6140	ADMN AUDITING	29,880.68	20,000.00	7,753.34	20,000.00	11,666.67
01-01-00-6145	ADMN SUPPLIES	19,388.37	30,300.00	10,633.00	20,000.00	30,300.00
01-01-00-6150	REPAIRS TO BLDG & GROUNDS	14,509.89	25,000.00	7,630.78	15,000.00	25,000.00
01-01-00-6155	EQUIPMENT REPAIRS/MAINT	24,003.85	22,900.00	11,829.70	15,000.00	22,900.00
01-01-00-6160	ADMN GAS AND OIL	2,933.66	3,400.00	1,059.04	1,400.00	1,400.00
01-01-00-6165	ADMN UTILITIES	8,543.50	7,300.00	6,312.14	9,024.00	9,024.00
01-01-00-6170	ADMN DUES/SUBSCRIPTIONS	22,978.15	15,500.00	15,546.48	15,550.00	15,550.00
01-01-00-6180	TRANSPORTATION/CONTIN	17,190.81	20,000.00	6,608.77	10,000.00	22,628.90
01-01-00-6186	PLANNING/DEVELOPMENT	0.00	0.00	0.00	0.00	5,000.00
01-01-00-6190	ADMN POSTAGE	2,221.51	2,000.00	807.81	1,000.00	1,000.00
Total M&O Exp Admin		295,754.50	303,905.77	180,819.49	269,061.01	286,960.76
01-01-00-6195	ADMN CAPITAL EXPENDITURES	27,839.15	29,500.00	37,784.20	37,784.20	10,000.00
Total Capital Exp Admin		27,839.15	29,500.00	37,784.20	37,784.20	10,000.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Administration Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
		FY 23/2024 Actual				
01-01-01-6110	COMM DEV SALARIES	152,567.30	145,907.93	53,022.92	71,060.68	165,748.89
01-01-01-6112	COMM DEV OVERTIME	287.53	0.00	2,839.04	2,839.04	0.00
01-01-01-6115	COMM DEV SOCIAL SECURITY	11,856.08	11,161.96	4,247.53	5,310.84	10,638.86
01-01-01-6120	COMM DEV RETIREMENT	28,052.65	26,263.43	10,236.41	13,483.21	29,834.80
	COMM DEV EMPLOYEE					
01-01-01-6125	INSURANCE	33,545.40	24,964.32	8,589.88	12,576.97	30,573.00
01-01-01-6127	COMM DEV UNIFORMS	0.00	100.00	0.00	0.00	100.00
01-01-01-6130	COMM DEV LIABILITY INSURANCE	542.02	440.36	234.90	440.36	1,825.19
01-01-01-6135	COMM DEV - Legal/Prof	1,890.00	0.00	63,057.44	94,600.00	20,000.00
01-01-01-6145	COMM DEV SUPPLIES	3,954.40	3,000.00	6,202.99	7,000.00	4,000.00
01-01-01-6155	COMM DEV EQUIP/RPRS/MAIN	1,842.36	1,200.00	1,099.57	1,200.00	1,200.00
01-01-01-6170	DUES/SUBSCRIPTIONS	143.77	0.00	36.74	36.74	0.00
	COMM DEV					
01-01-01-6180	TRANSPORTATION/CONTIN	1,181.65	1,000.00	765.59	1,000.00	1,788.67
Total M&O Exp Community Development		235,863.16	214,037.99	150,333.01	209,547.84	265,709.41
	COMM DEV CAPITAL					
01-01-01-6195	EXPENDITURES	2,366.65	0.00	0.00	0.00	0.00
Total Capital Community Development		2,366.65	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Administration Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-01-02-6110	MAIN STREET SALARIES	12,468.79	12,879.88	10,843.61	14,783.13	16,487.33
01-01-02-6115	MAIN STREET SOCIAL SECURITY	953.79	985.31	803.50	1,050.24	1,042.74
01-01-02-6120	MAIN STREET RETIREMENT	2,269.50	2,318.38	1,975.55	2,684.66	2,967.72
01-01-02-6125	MAIN STREET EMPLOYEE INSURANCE	2,989.35	2,496.43	2,231.79	2,845.19	2,844.00
01-01-02-6130	MAIN STREET LIABILITY INS	38.98	193.63	87.34	193.63	241.84
01-01-02-6135	MAIN STREET LEGAL AND PROFESS	0.00	0.00	0.00	1,037.00	4,500.00
01-01-02-6145	MAIN STREET SUPPLIES	2,723.90	2,000.00	6,139.97	6,140.00	2,000.00
01-01-02-6155	MAIN STREET EQPT RPRS/MAINT	475.15	1,000.00	159.08	159.08	1,000.00
01-01-02-6160	MAIN STRRE OIL & GAS	50.69	100.00	0.00	0.00	100.00
01-01-02-6165	MAIN STREET UTILITIES	1,797.91	750.00	1,807.75	2,275.00	2,275.00
01-01-02-6170	MAIN STREET DUES/SUBSCRIPTIONS	635.00	1,000.00	514.39	635.00	635.00
01-01-02-6180	TRANSPORTATION/CON	5,684.68	4,000.00	6,630.37	6,700.00	6,700.00
01-01-02-6181	MAIN STREET PROGRAMMING	18,697.81	21,000.00	18,330.32	21,000.00	21,000.00
01-01-02-6190	MAIN STREET POSTAGE	194.66	200.00	38.50	200.00	200.00
Total M&O Main Street		48,980.21	48,923.63	49,562.17	59,702.93	61,993.63
01-01-02-7001	TRANSFER TO OTHER FUND	0.00	0.00	0.00	0.00	0.00
01-01-02-6195	MAIN STREET CAPITAL EXP	29,232.22	0.00	0.00	0.00	0.00
Total Capital/Transfer Main St		29,232.22	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Administration Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-01-03-6110	CODE ENF SALARIES	0.00	0.00	0.00	0.00	10,662.73
01-01-03-6115	CODE ENF SOCIAL SECURITY	0.00	0.00	0.00	0.00	651.79
01-01-03-6120	CODE ENF RETIREMENT	0.00	0.00	0.00	0.00	1,919.29
01-01-03-6125	CODE ENF EMPLOYEE INSURANCE	0.00	0.00	0.00	0.00	2,133.00
01-01-03-6130	CODE ENF LIABILITY INS	0.00	0.00	0.00	0.00	241.25
01-01-03-6135	CODE ENF LEGAL/PROF	397.70	100.00	0.00	0.00	100.00
01-01-03-6145	CODE ENF SUPPLIES	105.82	100.00	1,211.13	1,300.00	500.00
01-01-03-6165	CODE ENF UTILITIES	827.55	910.00	361.63	500.00	500.00
01-01-03-6170	CODE ENF DUES/SUBSCRIPTIONS	1,057.94	1,050.00	500.00	500.00	500.00
01-01-03-6175	CODE ENF DEMO/CLEAN-UP	4,845.00	91,715.00	93,659.50	93,659.50	85,000.00
01-01-03-6180	CODE ENF TRANSPORTATION/CONTIN	75.00	0.00	160.13	160.13	100.00
Total M&O Code Enforcement		7,309.01	93,875.00	95,892.39	96,119.63	102,308.06
01-01-03-6195	CODE ENF CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
Total Capital Code Enforc		0.00	0.00	0.00	0.00	0.00
Transfer to Capital Replacement						
01-01-00-7001	Fund 30	15,055.47	10,037.00	7,527.78	10,037.00	10,037.00
Total Transfer		15,055.47	10,037.00	7,527.78	10,037.00	10,037.00
Total Admin. Expense		662,400.37	700,279.39	521,919.04	682,252.61	737,008.86

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Administration Expense		FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
ADMIN DEPT. EXPENSE					
SALARIES	223,209.96	213,709.53	106,855.40	142,863.46	231,368.64
OVERTIME	306.79	0.00	2,839.04	2,839.04	0.00
SOCIAL SECURITY	17,276.32	16,348.78	8,314.02	10,609.96	15,043.13
RETIREMENT	40,890.51	38,467.71	20,048.54	26,529.99	41,646.36
EMPLOYEE INSURANCE	44,697.29	33,768.01	15,396.31	21,332.32	39,993.75
UNIFORMS	199.55	500.00	0.00	0.00	500.00
LIABILITY INSURANCE	11,990.67	13,423.36	11,496.44	13,423.35	15,351.74
LEGAL/PROFESSIONAL	63,392.08	69,100.00	105,858.59	167,393.85	101,100.00
AUDITING FEES	29,880.68	20,000.00	7,753.34	20,000.00	11,666.67
SUPPLIES	26,172.49	35,400.00	24,187.09	34,440.00	36,800.00
REPAIRS - BUILDINGS & GRDS	14,509.89	25,000.00	7,630.78	15,000.00	25,000.00
EQUIPMENT REPAIRS/MAINT	26,321.36	25,100.00	13,088.35	16,359.08	25,100.00
GAS & OIL	2,984.35	3,500.00	1,059.04	1,400.00	1,500.00
UTILITIES	11,168.96	8,960.00	8,481.52	11,799.00	11,799.00
DUES & SUBSCRIPTIONS	24,814.86	17,550.00	16,597.61	16,721.74	16,685.00
BUILDING DEMOLITIONS	4,845.00	91,715.00	93,659.50	93,659.50	85,000.00
TRANSPORTATION & CONT	24,132.14	25,000.00	14,164.86	17,860.13	31,217.57
PLANNING /DEVELOPMENT	0.00	0.00	0.00	0.00	5,000.00
PROGRAMMING	18,697.81	21,000.00	18,330.32	21,000.00	21,000.00
POSTAGE	2,416.17	2,200.00	846.31	1,200.00	1,200.00
CAPITAL EXPENDITURES	59,438.02	29,500.00	37,784.20	37,784.20	10,000.00
TRANSFER	15,055.47	10,037.00	7,527.78	10,037.00	10,037.00
TOTAL EXPENSE ADMIN	662,400.37	700,279.39	521,919.04	682,252.61	737,008.86

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Administration Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
		FY 23/2024 Actual				
Total Salaries & Benefits	326,380.87	302,294.03	153,453.31	204,174.76	328,051.88	
Total Liability Insurance	11,990.67	13,423.36	11,496.44	13,423.35	15,351.74	
Total Professional Services	98,117.76	180,815.00	207,271.43	281,053.35	202,766.67	
Total Property Services	52,000.21	59,060.00	29,200.65	43,158.08	61,899.00	
Total Other Services	42,829.95	46,000.00	32,495.18	38,860.13	52,217.57	
Total Supplies	56,587.42	59,150.00	42,690.05	53,761.74	56,685.00	
Total Capital	59,438.02	29,500.00	37,784.20	37,784.20	10,000.00	
Total Transfer	15,055.47	10,037.00	7,527.78	10,037.00	10,037.00	
Total	662,400.37	700,279.39	521,919.04	682,252.61	737,008.86	

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Sanitation Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>		FY 23/2024 Actual				
01-02-00-6145	SANITATION SUPPLIES	37,136.96	88,000.00	38,569.83	77,078.00	80,000.00
01-02-00-6165	SANITATION UTILITIES	55.60	0.00	20.44	0.00	0.00
	SANITATION CONTRACT DISPOSAL					
01-02-00-6171	SERVICE	1,256,732.92	1,265,177.40	947,339.55	1,260,500.00	1,260,500.00
TOTAL MAINTENANCE & OPERATIONS		1,293,925.48	1,353,177.40	985,929.82	1,337,578.00	1,340,500.00
Total Salaries & Benefits		0.00	0.00	0.00	0.00	0.00
Total Liability Insurance		0.00	0.00	0.00	0.00	0.00
Total Professional Services		1,256,732.92	1,265,177.40	947,339.55	1,260,500.00	1,260,500.00
Total Property Services		55.60	0.00	0.00	0.00	0.00
Total Other Services		0.00	0.00	0.00	0.00	0.00
Total Supplies		37,136.96	88,000.00	38,569.83	77,078.00	80,000.00
Total Capital		0.00	0.00	0.00	0.00	0.00
Total		1,293,925.48	1,353,177.40	985,909.38	1,337,578.00	1,340,500.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Fire Department Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
01-03-00-6110	FIRE SALARIES	187,543.28	127,856.73	101,050.40	130,200.44	118,231.79
01-03-00-6111	FIRE SALARIES/ADMINISTRATIVE	53,522.26	52,087.00	39,639.79	52,951.23	38,469.69
01-03-00-6112	FIRE OVERTIME	52,911.07	0.00	38,203.35	40,000.00	25,000.00
	FIRE DEPARTMENT VOLUNTEER					
01-03-00-6126	STIPEND	38,600.00	90,000.00	29,313.00	80,000.00	90,000.00
01-03-00-6115	FIRE SOCIAL SECURITY	18,013.63	13,765.70	13,586.90	19,267.51	11,494.31
01-03-00-6120	FIRE RETIREMENT	43,043.08	32,389.87	32,633.46	40,276.53	32,706.27
01-03-00-6125	FIRE EMPLOYEE INSURANCE	42,765.64	41,250.95	31,364.09	39,384.86	35,727.75
01-03-00-6127	FIRE UNIFORMS	3,024.59	1,800.00	8,021.68	8,500.00	1,800.00
01-03-00-6130	FIRE LIABILITY INSURANCE	42,101.07	36,825.84	29,404.61	36,825.84	31,515.64
01-03-00-6135	FIRE LEGAL/PROF	0.00	0.00	0.00	0.00	-
01-03-00-6145	FIRE SUPPLIES	45,678.82	45,000.00	45,556.94	48,000.00	55,000.00
01-03-00-6150	FIRE REPAIRS TO BLDG/GROUNDS	8,710.48	10,000.00	2,085.69	3,000.00	10,000.00
	FIRE EQUIPMENT/RPRS AND					
01-03-00-6155	MAINT	183,900.49	80,000.00	36,292.71	50,000.00	90,000.00
01-03-00-6160	FIRE GAS AND OIL	9,264.25	11,000.00	8,297.29	12,000.00	12,000.00
01-03-00-6165	FIRE UTILITIES	25,358.65	25,000.00	20,778.93	31,000.00	31,000.00
01-03-00-6170	FIRE DUES/SUBSCRIPTIONS	2,412.73	3,100.00	5,424.90	5,424.90	5,200.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Fire Department Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
	FY 23/2024 Actual					
01-03-00-6180	FIRE TRANSP/CONTIN	15,337.93	12,000.00	6,824.92	12,000.00	12,525.78
01-03-00-6187	FIRE MAINT CONTRIBUTION	18,347.70	25,000.00	17,665.90	25,000.00	25,000.00
01-03-00-6190	FIRE POSTAGE	364.33	3,000.00	481.90	1,000.00	1,000.00
TOTAL MAINTENANCE & OPERATIONS		790,900.00	610,076.09	466,626.46	634,831.31	626,671.23
01-03-00-6195	FIRE CAPITAL EXPENDITURES	673,813.20	100,000.00	17,900.75	100,000.00	100,000.00
TOTAL CAPITAL EXPENSE		673,813.20	100,000.00	17,900.75	100,000.00	100,000.00
Transfer to Capital Replacement						
01-03-00-7001	Fund 30	123,330.42	82,220.27	61,665.21	82,220.27	82,220.27
TOTAL TRANSFERS		123,330.42	82,220.27	61,665.21	82,220.27	82,220.27
TOTAL EXPENSE FIRE DEPARTMENT		1,588,043.62	792,296.36	546,192.42	817,051.58	808,891.50
Total Salaries & Benefits		436,398.96	357,350.25	285,790.99	402,080.57	351,629.81
Total Liability Insurance		42,101.07	36,825.84	29,404.61	36,825.84	31,515.64
Total Professional Services		18,347.70	25,000.00	17,665.90	25,000.00	25,000.00
Total Property Services		217,969.62	115,000.00	59,157.33	84,000.00	131,000.00
Total Other Services		15,337.93	12,000.00	6,824.92	12,000.00	12,525.78
Total Supplies		60,744.72	63,900.00	67,782.71	74,924.90	75,000.00
Total Capital		673,813.20	100,000.00	17,900.75	100,000.00	100,000.00
Total Transfer		123,330.42	82,220.27	61,665.21	82,220.27	82,220.27
Total		1,588,043.62	792,296.36	546,192.42	817,051.58	808,891.50

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Police, Humane Serv., Muni Court			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
01-04-00-6110	POLICE SALARIES	1,413,720.17	1,695,165.41	1,159,030.60	1,668,756.20	1,778,383.24
01-04-00-6111	POLICE SALARIES/ADMIN	56,628.85	52,087.00	39,639.79	52,951.23	38,469.69
01-04-00-6112	POLICE OVERTIME	105,376.56	0.00	112,336.98	112,336.98	0.00
01-04-00-6115	POLICE SOCIAL SECURITY	122,043.52	133,664.81	103,178.34	147,325.22	120,425.86
01-04-00-6120	POLICE RETIREMENT	284,962.53	298,447.14	263,183.22	347,344.93	306,085.03
01-04-00-6125	POLICE EMPLOYEE INSURANCE	297,617.36	340,629.71	233,694.87	316,171.84	388,383.75
01-04-00-6127	POLICE UNIFORMS	24,477.17	44,950.00	30,560.67	18,112.51	26,837.49
01-04-00-6128	LEASE BODY CAMERAS & TASERS	51,804.99	51,805.00	51,805.03	51,805.03	91,860.00
01-04-00-6130	POLICE LIABILITY INSURANCE	90,589.61	84,815.83	66,294.69	84,815.83	93,718.51
01-04-00-6135	POLICE -LEGAL AND PROFESSIONAL	1,832.61	5,000.00	2,466.66	5,000.00	6,500.00
01-04-00-6145	POLICE SUPPLIES	43,857.44	35,000.00	34,105.00	35,000.00	35,000.00
01-04-00-6150	POLICE REPAIRS BLDG/GRNDS	18,884.79	16,000.00	14,228.79	16,000.00	16,000.00
01-04-00-6155	POLICE EQUIPRPRS & MAINT	82,910.18	54,000.00	78,123.69	80,000.00	70,000.00
01-04-00-6160	POLICE GAS AND OIL	72,409.52	60,000.00	52,972.68	70,000.00	70,000.00
01-04-00-6165	POLICE UTILITIES	27,319.67	26,000.00	20,095.30	29,000.00	29,000.00
01-04-00-6170	POLICE DUES AND SUBSCRIPTIONS	35,487.07	65,600.00	3,144.33	2,900.00	42,800.00
01-04-00-6180	POLICE TRANSPORTATION/CONTIN	41,961.54	35,000.00	32,029.94	35,000.00	45,515.60
01-04-00-6190	POLICE POSTAGE	1,147.70	1,500.00	206.30	300.00	300.00
01-04-00-6191	POLICE TRAINING	4,058.00	7,000.00	0.00	0.00	0.00
01-04-00-6192	POLICE CERTIFICATION COMP	19,225.00	47,000.00	40,500.00	60,600.00	54,900.00
TOTAL M & O POLICE DEPT.		2,796,314.28	3,053,664.90	2,337,596.88	3,133,419.78	3,214,179.18

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Police, Humane Serv., Muni Court			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-04-00-6195	POLICE CAPITAL EXPENDITURES	1,180,962.60	0.00	47,741.40	47,741.40	0.00
01-04-00-6195	Repair/Update City Hall	0.00	0.00	0.00	0.00	10,000.00
01-04-00-6195	(25) Pistol & Holsters	0.00	0.00	0.00	0.00	25,000.00
01-04-00-6195	PATROL VEHICLES	0.00	74,000.00	45,433.00	45,433.00	0.00
01-04-00-6195	New Detective Vehicle	0.00	60,000.00	45,433.00	45,433.00	0.00
01-04-00-6195	Ticket Writer Printer (7)	0.00	9,000.00	0.00	0.00	0.00
	Patrol Axon Camera Systems (6) Dash					
01-04-00-6195	Cams,	0.00	7,500.00	0.00	0.00	0.00
01-04-00-6195	(3) Rifles, (1) Shotgun, PD Vehicles	0.00	4,400.00	3,124.95	3,124.95	0.00
01-04-00-6195	Server	0.00	25,000.00	46,798.65	46,798.65	0.00
01-04-00-6195	Recorder System New Dispatch	0.00	40,000.00	0.00	40,000.00	0.00
TOTAL CAPITAL EXPENSE POLICE						
	DEPT.	1,180,962.60	219,900.00	188,531.00	228,531.00	35,000.00
01-04-00-7001	Transfer to Capital Replac Fund 30	390,060.99	260,040.63	195,030.45	260,040.63	260,040.63
TOTAL TRANSFER POLICE DEPT.		390,060.99	260,040.63	195,030.45	260,040.63	260,040.63

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Police, Humane Serv., Muni Court			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-04-01-6145	POLICE HUMANE SUPPLIES	2,639.41	3,000.00	2,439.69	3,000.00	3,000.00
01-04-01-6150	POLICE HUMANE BLDGS & GROUNDS	7,919.30	8,000.00	1,073.75	8,000.00	8,000.00
01-04-01-6155	POLICE HUMANE EQPT RPRS/MAINT	7.00	100.00	0.00	0.00	100.00
01-04-02-6145	POLICE DRUG DOG	150.00	0.00	0.00	0.00	0.00
TOTAL M&O HUMANE SERVICES		10,715.71	11,100.00	3,513.44	11,000.00	11,100.00
01-04-01-6195	POLICE HUMANE CAPITAL EXP	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSE HUMANE SERVICES		0.00	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Police, Humane Serv., Muni Court			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-04-04-6110	POLICE COURTS SALARIES	51,076.76	52,855.58	42,696.90	56,294.90	61,296.26
01-04-04-6112	POLICE COURTS OVERTIME	3,886.68	0.00	3,104.01	3,104.01	0.00
01-04-04-6115	POLICE COURTS SOCIAL SECURITY	4,204.63	4,043.45	3,503.70	4,309.32	3,750.67
01-04-04-6120	POLICE COURTS RETIREMENT	10,005.23	9,514.00	8,349.77	10,797.41	11,033.33
	POLICE COURTS EMPLOYEE					
01-04-04-6125	INSURANCE	15,334.71	12,482.16	10,970.19	14,037.18	14,220.00
01-04-04-6130	POLICE COURTS LIABILITY INS	199.53	90.50	135.91	135.91	95.07
01-04-04-6135	POLICE COURTS - LEGAL AND PROF	9,000.00	1,000.00	0.00	0.00	1,000.00
01-04-04-6145	POLICE COURTS - SUPPLIES	673.76	2,600.00	2,029.76	700.00	700.00
01-04-04-6165	POLICE COURTS - UTILITIES	608.09	1,000.00	456.16	700.00	700.00
01-04-04-6170	POLICE COURTS DUES/SUBSCRIPTNS	88.63	0.00	0.00	0.00	0.00
01-04-04-6180	POLICE COURTS TRANSPORTATION	14,569.71	22,000.00	16,254.79	22,000.00	22,000.00
01-04-04-6190	POLICE COURTS POSTAGE	194.67	500.00	38.58	100.00	100.00
01-04-04-6191	POLICE COURTS TRAINING	0.00	0.00	0.00	0.00	0.00
	TOTAL M&O COURT	109,842.40	106,085.69	87,539.77	112,178.73	114,895.33
01-04-04-6195	POLICE COURTS CAPITAL EXP	0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENSE COURT	0.00	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Police, Humane Serv., Muni Court			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Expense						
01-04-14-6110	SRO SALARIES	445,237.06	550,914.81	381,499.19	457,684.39	460,148.56
01-04-14-6112	SRO OVERTIME	31,566.37	0.00	28,612.32	28,612.32	0.00
01-04-14-6115	SRO SOCIAL SECURITY	36,762.25	42,144.98	32,383.45	37,466.46	30,435.52
01-04-14-6120	SRO RETIREMENT	87,459.78	99,164.67	77,211.03	91,680.37	81,136.40
01-04-14-6125	SRO EMPLOYEE INSURANCE	102,243.68	114,355.44	82,652.03	96,592.70	99,540.00
01-04-14-6130	SRO LIABILITY INSURANCE	12,756.01	12,262.31	9,234.92	12,262.31	16,797.87
01-04-14-6135	SRO LEGAL AND PROFESSIONAL	317.00	0.00	0.00	0.00	0.00
01-04-14-6145	SRO SUPPLIES	1,640.29	0.00	0.00	0.00	0.00
01-04-14-6155	SRO EQPT RPRS/MAINTENANCE	10,039.00	0.00	0.00	0.00	0.00
01-04-14-6160	SRO GAS AND OIL	0.00	0.00	0.00	0.00	0.00
	SRO POLICE DOG	0.00	28,000.00	0.00	0.00	28,000.00
01-04-14-6180	SRO TRANSPORTATION/CONTIN	848.47	0.00	3,120.00	0.00	0.00
01-04-14-6192	SRO CERT COMP	3,750.00	0.00	14,325.00	18,525.00	18,000.00
TOTAL M&O SRO		732,619.91	846,842.20	629,037.94	742,823.54	734,058.35
01-04-14-6195	SRO CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSE SRO		0.00	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Police, Humane Serv., Muni Court		FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
POLICE DEPARTMENT EXPENSE					
SALARIES	1,910,033.99	2,298,935.80	1,583,226.69	2,182,735.49	2,299,828.06
SALARIES ADMINISTRATION	56,628.85	52,087.00	39,639.79	52,951.23	38,469.69
OVERTIME	140,829.61	0.00	144,053.31	144,053.31	0.00
SOCIAL SECURITY	163,010.40	179,853.24	139,065.49	189,101.00	154,612.05
RETIREMENT	382,427.54	407,125.81	348,744.02	449,822.70	398,254.76
EMPLOYEE INSURANCE	415,195.75	467,467.31	327,317.09	426,801.72	502,143.75
UNIFORMS	24,477.17	44,950.00	30,560.67	18,112.51	26,837.49
LIABILITY INSURANCE	103,545.15	97,168.64	75,665.52	97,214.05	110,611.45
LEGAL/PROFESSIONAL	11,149.61	6,000.00	2,466.66	5,000.00	7,500.00
SUPPLIES	100,615.89	92,405.00	90,379.48	90,505.03	130,560.00
REPAIRS - BUILDINGS & GROUNDS	26,804.09	24,000.00	15,302.54	24,000.00	24,000.00
EQUIP REPAIRS/MAINTENANCE	92,956.18	54,100.00	78,123.69	80,000.00	70,100.00
GAS & OIL	72,409.52	60,000.00	52,972.68	70,000.00	70,000.00
UTILITIES	27,927.76	27,000.00	20,551.46	29,700.00	29,700.00
DUES & SUBSCRIPTIONS	35,575.70	65,600.00	3,144.33	2,900.00	42,800.00
TRANSP & CONTINGENCY	57,379.72	57,000.00	51,404.73	57,000.00	67,515.60
POSTAGE	1,342.37	2,000.00	244.88	400.00	400.00
TRAINING	4,058.00	7,000.00	0.00	0.00	0.00
POLICE DRUG DOG	150.00	28,000.00	0.00	0.00	0.00
CERTIFICATION COMP	22,975.00	47,000.00	54,825.00	79,125.00	72,900.00
CAPITAL EXPENDITURES	1,180,962.60	219,900.00	188,531.00	228,531.00	35,000.00
Transfer to Capital Rep Fund 30	390,060.99	260,040.63	195,030.45	260,040.63	260,040.63
TOTAL EXPENSE POLICE	5,220,515.89	4,497,633.43	3,441,249.48	4,487,993.68	4,341,273.48

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Police, Humane Serv., Muni Court		FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Street Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
01-05-00-6110	STREET SALARIES	343,971.98	395,096.77	252,889.71	349,898.21	352,923.26
	STREET					
01-05-00-6111	SALARIES/ADMINISTRATIVE	51,573.99	52,087.00	39,639.79	52,951.23	38,469.69
01-05-00-6112	STREET OVERTIME	33,873.74	0.00	26,199.96	26,199.96	0.00
01-05-00-6115	STREET SOCIAL SECURITY	32,876.18	34,255.46	24,266.18	30,521.34	22,704.12
01-05-00-6120	STREET RETIREMENT	78,401.34	80,601.08	58,135.91	78,023.74	69,154.28
01-05-00-6125	STREET EMPLOYEE INSURANCE	103,075.09	116,915.16	80,179.71	106,451.87	108,818.55
01-05-00-6127	STREET UNIFORMS	13,552.02	13,000.00	7,712.53	13,000.00	13,000.00
01-05-00-6130	STREET LIABILITY INSURANCE	30,841.90	44,884.45	32,016.39	44,884.45	45,493.87
	STREET TRANSIT					
01-05-00-6135	SYS/LEGAL&PROF	33,677.27	5,000.00	12,111.19	13,000.00	17,500.00
01-05-00-6145	STREET SUPPLIES	164,285.22	115,000.00	150,150.86	216,000.00	15,000.00
	STREET - REPAIRS/BLDG &					
01-05-00-6150	GROUND	50,743.93	20,000.00	20,468.05	22,000.00	270,000.00
01-05-00-6151	Equip Rental	105,600.00	119,000.00	113,300.00	119,000.00	179,000.00
01-05-00-6155	STREET EQUIPMENT RPRS/MAINT	88,953.27	80,000.00	45,638.63	80,000.00	80,000.00
01-05-00-6160	STREET GAS AND OIL	44,591.59	41,700.00	25,444.24	35,000.00	35,000.00
01-05-00-6165	STREET UTILITIES	2,656.39	3,000.00	1,566.08	2,400.00	2,400.00
01-05-00-6170	STREET DUES/SUBSCRIPTIONS	261.59	500.00	1,404.74	1,425.00	1,425.00
	STREET					
01-05-00-6180	TRANSPORTATION/CONTIN	1,284.31	1,500.00	1,892.76	2,000.00	3,840.23
01-05-00-6192	STREET CERTIFICATION COMP	500.00	600.00	0.00	168.00	504.00
TOTAL M & O STREET DEPT		1,180,719.81	1,123,139.91	893,016.73	1,192,923.80	1,255,233.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Street Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-05-00-6195	STREET CAPITAL EXPENDITURES	87,905.61	0.00	153,571.48	0.00	10,000.00
01-05-00-6195	Tractor w/Attachments	0.00	0.00	0.00	0.00	100,000.00
01-05-00-6195	West Park Dr.	0.00	0.00	0.00	0.00	220,000.00
01-05-00-6195	Seal-coat dirt streets	0.00	0.00	0.00	0.00	250,000.00
01-05-00-6195	Drainage Milam St. to Anniversary Park	0.00	968,000.00	738,115.49	968,000.00	0.00
01-05-00-6195	Thunder Mountain/West Street Repair	0.00	250,000.00	0.00	0.00	300,000.00
TOTAL CAPITAL EXPENSE STREET						
	DEPT.	87,905.61	1,218,000.00	891,686.97	968,000.00	880,000.00
01-05-00-7001	Transfer to Capital Replacement Fund 30	192,121.02	128,080.65	96,060.51	128,080.65	128,080.65
TOTAL TRANSFER STREET DEPT.		192,121.02	128,080.65	96,060.51	128,080.65	128,080.65
TOTAL EXPENSE STREET						
	DEPARTMENT	1,460,746.44	2,469,220.56	1,880,764.21	2,289,004.45	2,263,313.65
	Total Salaries & Benefits	644,272.32	679,555.46	481,311.26	644,214.35	592,573.90
	Total Liability Insurance	30,841.90	44,884.45	32,016.39	44,884.45	45,493.87
	Total Professional Services	33,677.27	5,000.00	12,111.19	13,000.00	17,500.00
	Total Property Services	142,353.59	103,000.00	67,672.76	104,400.00	352,400.00
	Total Other Services	106,884.31	120,500.00	115,192.76	121,000.00	182,840.23
	Total Supplies	222,690.42	170,200.00	184,712.37	265,425.00	64,425.00
	Total Capital	87,905.61	1,218,000.00	891,686.97	968,000.00	880,000.00
	Total Transfer	192,121.02	128,080.65	96,060.51	128,080.65	128,080.65
	Total	1,460,746.44	2,469,220.56	1,880,764.21	2,289,004.45	2,263,313.65

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Parks & Recreation Fund Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
01-06-00-6110	PARKS SALARIES	300,978.09	275,646.75	205,034.22	250,349.36	251,203.71
01-06-00-6111	PARKS SALARIES/ADMIN	54,487.09	52,087.00	39,639.79	52,951.23	38,469.69
01-06-00-6112	PARKS OVERTIME	25,219.84	0.00	21,923.01	21,923.01	0.00
01-06-00-6115	PARKS SOCIAL SECURITY	29,144.52	25,071.63	20,288.95	23,758.90	16,797.23
01-06-00-6120	PARKS RETIREMENT	62,189.38	58,992.07	48,086.89	58,639.67	52,141.21
01-06-00-6125	PARKS EMPLOYEE INSURANCE	94,975.77	85,899.38	65,730.51	78,490.59	81,231.75
01-06-00-6127	PARKS UNIFORMS	15,398.64	17,950.00	12,178.16	17,950.00	17,950.00
01-06-00-6130	PARKS LIABILITY INSURANCE	21,569.72	22,681.35	17,318.92	22,681.35	33,890.52
01-06-00-6135	PARKS LEGAL & PROFESSIONAL	4,263.68	3,000.00	4,128.94	4,500.00	7,500.00
01-06-00-6145	PARKS SUPPLIES	36,122.40	45,000.00	46,650.64	53,000.00	45,000.00
01-06-00-6146	PARKS CHEMICALS	4,797.82	8,000.00	458.16	0.00	0.00
01-06-00-6150	PARKS RPRS TO BLDG/GROUNDS	30,841.78	30,000.00	17,182.33	30,000.00	30,000.00
01-06-00-6151	PARKS-EQUIPMENT RENTAL	6,923.98	21,600.00	40,963.80	45,000.00	45,000.00
01-06-00-6155	PARKS EQPT REPAIRS/MAINT	32,087.09	20,000.00	24,836.75	25,000.00	25,000.00
01-06-00-6160	PARKS GAS AND OIL	17,902.89	20,000.00	10,189.03	15,000.00	15,000.00
01-06-00-6165	PARKS UTILITIES	7,144.15	9,000.00	3,956.09	6,000.00	6,000.00
01-06-00-6170	PARKS DUES AND SUBSC	421.59	775.00	736.74	775.00	775.00
01-06-00-6180	PARKS TRANS & CONT ED	1,508.89	400.00	1,999.00	2,000.00	3,577.34
01-06-00-6181	PARKS PROGRAMMING	(5,851.95)	(7,700.00)	(6,728.49)	(7,700.00)	(7,700.00)
01-06-00-6190	PARKS POSTAGE	461.02	550.00	38.58	200.00	200.00
TOTAL M & O PARKS DEPT.		740,586.39	688,953.18	574,612.02	700,519.11	662,036.45

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Parks & Recreation Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-06-00-6195	PARKS CAPITAL EXPENDITURES	242,877.11	0.00		0.00	0.00
01-06-00-6195	City Hall Cannon Pond & Park Sign, Parking area and Benches					10,000.00
01-06-00-6195		0.00	0.00		0.00	100,000.00
TOTAL CAPITAL EXPENSE PARKS						
	DEPT.	242,877.11	0.00	0.00	0.00	110,000.00
01-06-00-7001	Transfer to Capital Replacement Fund 30	164,786.58	109,857.70	82,393.29	109,857.70	109,857.70
TOTAL CAPITAL EXPENSE PARKS						
	DEPT.	164,786.58	109,857.70	82,393.29	109,857.70	109,857.70
GOLF COURSE						
01-06-01-6145	SUPPLIES	26.52	2,000.00	0.00	0.00	0.00
01-06-01-6150	PARKS REPAIRS TO BLDG/GROUNDS	14,729.00	5,000.00	3,132.70	5,000.00	5,000.00
01-06-01-6155	PARK EQPT RPRS/MAINT-GOLF	4,281.96	0.00	0.00	0.00	0.00
TOTAL M&O GOLF COURSE						
	SERVICES	19,037.48	7,000.00	3,132.70	5,000.00	5,000.00
01-06-01-6195	GOLF COURSE CAPITAL EXP	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE GOLF COURSE		0.00	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Parks & Recreation Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
	AIRPORT					
01-06-03-6145	PARKS SUPPLIES/AIRPORT	1,703.47	2,000.00	403.17	1,000.00	1,000.00
	PARKS RPRS BLDG&GRNDS-					
01-06-03-6150	AIRPORT	235.85	200.00	2,166.63	2,166.63	200.00
	PARKS EQPT RPRS/MAINT-					
01-06-03-6155	AIRPORT	2,390.68	2,000.00	3,811.44	3,811.44	2,000.00
01-06-03-6160	PARKS - GASOLINE/AIRPORT	34,367.09	56,000.00	15,512.16	25,000.00	40,000.00
01-06-03-6165	PARKS UTILITIES/AIRPORT	3,435.60	4,000.00	2,584.51	4,000.00	4,000.00
	TOTAL M&O AIRPORT	42,132.69	64,200.00	24,477.91	35,978.07	47,200.00
01-06-03-6195	Airport Lounge Area	112,546.10	0.00	0.00	0.00	175,000.00
	TOTAL CAPITAL EXPENSE AIRPORT	112,546.10	0.00	0.00	0.00	175,000.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Parks & Recreation Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
POOL						
01-06-06-6110	PARKS SALARIES - POOL	4,910.96	62,327.04	25,878.94	77,387.54	59,433.00
01-06-06-6112	POOL - OVERTIME	18,197.50	0.00	2,625.35	2,625.35	0.00
01-06-06-6115	PARKS SOCIAL SECURITY - POOL	1,767.80	4,768.02	2,180.59	6,121.00	4,546.62
01-06-06-6120	PARKS POOL RETIREMENT	3,361.37	0.00	0.00	0.00	0.00
01-06-06-6127	PARKS POOL EMPL INS	2,179.82	0.00	1,783.81	1,783.81	0.00
	PARKS UNIFORMS/SWIMMING					
01-06-06-6127	POOL	310.94	1,500.00	0.00	0.00	1,500.00
01-06-06-6130	PARKS LIABILITY INS-POOL	213.82	937.00	305.18	937.00	893.49
01-06-06-6145	PARKS SUPPLIES/SWIMMING	14,712.19	15,000.00	11,072.61	15,000.00	15,000.00
01-06-06-6146	PARKS CHEMICALS/POOL	8,495.10	4,000.00	6,458.82	9,000.00	9,000.00
01-06-06-6150	PARKS RPRS BLDG/GRNDS-POOL	178.65	1,000.00	498.21	1,000.00	1,000.00
01-06-06-6155	PARKS EQPT RPRS/MAINT-POOL	11,084.86	7,000.00	5,830.89	7,000.00	7,000.00
01-06-06-6165	PARKS UTILITIES/POOL	720.68	1,000.00	766.40	1,000.00	1,000.00
TOTAL M&O POOL		66,133.69	97,532.05	57,400.80	121,854.70	99,373.11
01-06-06-6195	Swimming Pool Repairs	0.00	0.00	0.00	0.00	100,000.00
TOTAL CAPITAL EXPENSE POOL		0.00	0.00	0.00	0.00	100,000.00
FAIRGROUNDS						
01-06-07-6150	PARKS BLDG/GRNDS-FAIRGRNDS	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE FAIRGROUNDS		0.00	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Parks & Recreation Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
PARKS & RECREATION EXP						
SALARIES		305,889.05	337,973.79	230,913.16	327,736.90	310,636.71
SALARIES ADMINISTRATION		54,487.09	52,087.00	39,639.79	52,951.23	38,469.69
OVERTIME		43,417.34	0.00	24,548.36	24,548.36	0.00
SOCIAL SECURITY		30,912.32	29,839.65	22,469.54	29,879.89	21,343.85
RETIREMENT		65,550.75	58,992.07	48,086.89	58,639.67	52,141.21
EMPLOYEE INSURANCE		97,155.59	85,899.38	67,514.32	80,274.40	81,231.75
UNIFORMS		15,709.58	19,450.00	12,178.16	17,950.00	19,450.00
LIABILITY INSURANCE		21,783.54	23,618.35	17,624.10	23,618.35	34,784.01
LEGAL/PROFESSIONAL		4,263.68	3,000.00	4,128.94	4,500.00	7,500.00
SUPPLIES		59,488.56	85,600.00	99,090.22	114,000.00	106,000.00
PARKS CHEMICALS POOL		13,292.92	12,000.00	6,916.98	9,000.00	9,000.00
REPAIRS - BUILDINGS & GRNDS		45,985.28	36,200.00	22,979.87	38,166.63	36,200.00
EQUIPMENT REPAIRS/MAINT		49,844.59	29,000.00	34,479.08	35,811.44	34,000.00
GAS & OIL		52,269.98	76,000.00	25,701.19	40,000.00	55,000.00
UTILITIES		11,300.43	14,000.00	7,307.00	11,000.00	11,000.00
DUES & SUBSCRIPTIONS		421.59	775.00	736.74	775.00	775.00
TRANSPORTATION & CONT		1,508.89	400.00	1,999.00	2,000.00	3,577.34
POSTAGE		461.02	550.00	38.58	200.00	200.00
PROGRAMMING		(5,851.95)	(7,700.00)	(6,728.49)	(7,700.00)	(7,700.00)
CAPITAL EXPENDITURES		355,423.21	0.00	0.00	0.00	385,000.00
TRANSFER		164,786.58	109,857.70	82,393.29	109,857.70	109,857.70
TOTAL EXP. PARK & REC		1,388,100.04	967,542.93	742,016.72	973,209.58	1,308,467.26

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Parks & Recreation Fund Expense	FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Total Salaries & Benefits	597,412.14	564,791.88	433,172.06	574,030.46	503,823.21
Total Liability Insurance	21,783.54	23,618.35	17,624.10	23,618.35	34,784.01
Total Professional Services	4,263.68	3,000.00	4,128.94	4,500.00	7,500.00
Total Property Services	107,130.30	79,200.00	64,765.95	84,978.07	81,200.00
Total Other Services	(3,460.45)	(5,975.00)	(3,954.17)	(4,725.00)	(3,147.66)
Total Supplies	140,761.04	193,050.00	143,886.55	180,950.00	189,450.00
Total Capital	355,423.21	0.00	0.00	0.00	385,000.00
Total Transfer	164,786.58	109,857.70	82,393.29	109,857.70	109,857.70
Total	1,388,100.04	967,542.93	742,016.72	973,209.58	1,308,467.26

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Library Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
01-07-00-6110	LIBRARY SALARIES	207,774.66	239,357.66	160,239.36	216,264.16	236,357.38
01-07-00-6111	LIBRARY SALARIES ADMN	53,062.18	52,087.00	39,639.79	52,951.23	38,469.69
01-07-00-6112	LIBRARY OVERTIME	29.44	0.00	109.57	109.57	0.00
01-07-00-6115	LIBRARY SOCIAL SECURITY	20,006.03	22,295.52	15,274.87	19,358.87	17,186.81
01-07-00-6120	LIBRARY RETIREMENT	45,545.18	52,460.04	34,687.18	47,167.70	43,941.21
01-07-00-6125	LIBRARY EMPLOYEE INSURANCE	66,469.72	68,424.35	43,446.08	59,940.36	61,323.75
01-07-00-6130	LIBRARY LIABILITY INSURANCE	17,016.15	10,718.94	8,481.11	10,718.94	12,472.64
01-07-00-6135	LIBRARY LEGAL/PROF	0.00	0.00	0.00	0.00	-
01-07-00-6145	LIBRARY SUPPLIES	19,500.08	14,000.00	12,569.81	14,000.00	14,000.00
01-07-00-6150	LIBRARY REPAIRS TO BLDG/GROUNDS	18,383.17	20,000.00	23,238.57	23,250.00	20,000.00
01-07-00-6155	EQUIPMENT/RPRS/MAINT	3,950.21	5,000.00	5,810.94	6,000.00	5,000.00
01-07-00-6165	LIBRARY UTILITIES	8,963.09	10,000.00	7,978.76	12,000.00	12,000.00
01-07-00-6170	LIBRARY DUES/SUBSCRIPTIONS	5,931.05	7,500.00	6,333.43	7,000.00	7,000.00
01-07-00-6180	LIBRARY					
01-07-00-6180	TRANSPORTATION/CONTIN	509.29	1,000.00	1,473.61	1,500.00	2,314.45
01-07-00-6181	LIBRARY PROGRAMMING	6,338.54	5,000.00	4,052.57	5,000.00	5,000.00
01-07-00-6190	LIBRARY POSTAGE	2,089.13	2,500.00	0.00	0.00	2,000.00
TOTAL M&O EXPENSE LIBRARY		475,567.92	510,343.50	363,335.65	475,260.84	477,065.93

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Library Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-07-00-6195	LIBRARY CAPITAL EXPENDITURES	53,344.43	35,000.00	18,039.64	35,000.00	10,000.00
01-07-00-6195	People Counter	0.00	0.00	0.00	0.00	5,000.00
01-07-00-6195	Collection Development	0.00	0.00	0.00	0.00	29,000.00
	TOTAL CAPITAL EXP LIBRARY	53,344.43	35,000.00	18,039.64	35,000.00	44,000.00
	TRANSFER TO CAPITAL					
01-07-00-7001	REPLACEMENT FUND 30	13,514.22	9,009.47	6,757.11	9,009.47	9,009.47
	TOTAL TRANSFER EXPENSE LIBRARY	13,514.22	9,009.47	6,757.11	9,009.47	9,009.47
	TOTAL LIBRARY	542,426.57	554,352.97	388,132.40	519,270.31	530,075.40
	Total Salaries & Benefits	392,887.21	434,624.56	293,396.85	395,791.90	397,278.84
	Total Liability Insurance	17,016.15	10,718.94	8,481.11	10,718.94	12,472.64
	Total Professional Services	0.00	0.00	0.00	0.00	0.00
	Total Property Services	31,296.47	35,000.00	37,028.27	41,250.00	37,000.00
	Total Other Services	6,847.83	6,000.00	5,526.18	6,500.00	7,314.45
	Total Supplies	27,520.26	24,000.00	18,903.24	21,000.00	23,000.00
	Total Capital	53,344.43	35,000.00	0.00	0.00	44,000.00
	Transfer Funds	13,514.22	9,009.47	6,757.11	9,009.47	9,009.47
	Total	542,426.57	554,353.97	370,092.76	484,270.31	530,075.40

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Garage Fund Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>		FY 23/2024 Actual				
01-08-00-6110	GARAGE SALARIES	157,900.93	164,823.57	131,876.18	174,284.78	178,694.07
01-08-00-6111	GARAGE SALARIES/ADMIN	53,528.84	52,087.00	39,639.79	52,951.23	38,469.69
01-08-00-6112	GARAGE OVERTIME	1,888.75	0.00	2,495.75	2,495.75	0.00
01-08-00-6115	GARAGE SOCIAL SECURITY	16,465.22	16,593.66	13,274.42	16,914.32	14,227.18
01-08-00-6120	GARAGE RETIREMENT	38,999.10	39,043.90	31,727.44	41,757.05	39,089.48
01-08-00-6125	GARAGE EMPLOYEE INSURANCE	43,614.49	37,218.95	32,618.32	40,926.43	39,993.75
01-08-00-6127	GARAGE UNIFORMS	7,027.33	6,500.00	5,784.77	6,500.00	6,500.00
01-08-00-6128	GARAGE TOOL ALLOWANCE	2,800.00	4,800.00	0.00	0.00	0.00
01-08-00-6130	GARAGE LIABILITY INSURANCE	13,608.42	13,402.00	10,043.35	13,402.00	19,850.32
01-08-00-6135	GARAGE LEGAL/PROF	0.00	0.00	0.00	0.00	0.00
01-08-00-6145	GARAGE SUPPLIES	12,922.68	10,000.00	18,920.14	19,000.00	23,900.00
01-08-00-6150	RPRS TO BLDG & GRNDS	10,438.60	10,000.00	5,630.69	10,000.00	10,000.00
01-08-00-6155	EQUIPMENT RPRS/MAINT	10,550.88	9,000.00	5,015.04	9,000.00	11,000.00
01-08-00-6160	GARAGE GAS AND OIL	13,524.48	9,500.00	4,945.95	6,500.00	6,500.00
01-08-00-6165	GARAGE UTILITIES	3,278.28	3,000.00	2,029.01	3,000.00	3,000.00
	GARAGE					
01-08-00-6180	TRANSPORTATION/CONTIN	2,775.84	2,000.00	4,926.07	4,800.00	5,325.78
TOTAL M&O EXPENSE GARAGE		389,323.84	377,969.08	308,926.92	401,531.55	396,550.27

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Garage Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-08-00-6195	GARAGE CAPITAL EXPENDITURES	4,258.47	0.00	0.00	0.00	10,000.00
01-08-00-6195	Big Truck & Equip Scan Tool	0.00	0.00	0.00	0.00	5,000.00
	TOTAL CAPITAL EXPENSE GARAGE	4,258.47	0.00	0.00	0.00	15,000.00
01-08-00-7001	Transfer to Capital Replacement Fund 30	52,358.67	34,905.77	26,179.29	34,905.77	34,905.77
	TOTAL TRANSFER EXPENSE GARAGE	52,358.67	34,905.77	26,179.29	34,905.77	34,905.77
	TOTAL EXPENSE GARAGE	445,940.98	412,874.85	335,106.21	436,437.32	446,456.04
	Total Salaries & Benefits	312,397.33	309,767.08	251,631.90	329,329.55	310,474.17
	Total Liability Insurance	13,608.42	13,402.00	10,043.35	13,402.00	19,850.32
	Total Professional Services	2,800.00	4,800.00	0.00	0.00	0.00
	Total Property Services	24,267.76	22,000.00	12,674.74	22,000.00	24,000.00
	Total Other Services	2,775.84	2,000.00	4,926.07	4,800.00	5,325.78
	Total Supplies	33,474.49	26,000.00	29,650.86	32,000.00	36,900.00
	Total Capital	4,258.47	0.00	0.00	0.00	15,000.00
	Transfer Funds	52,358.67	34,905.77	26,179.29	34,905.77	34,905.77
	Total	445,940.98	412,874.85	335,106.21	436,437.32	446,456.04

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Trade Days Fund Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
01-09-00-6110	TRADE DAYS SALARIES	125,572.97	117,833.33	96,433.29	124,617.03	118,567.35
01-09-00-6111	TRADE DAYS SALARIES/ADMIN	53,062.18	52,087.00	39,639.79	52,951.23	38,469.69
01-09-00-6112	TRADE DAYS OVERTIME	9,801.73	0.00	8,527.69	8,527.69	0.00
01-09-00-6115	TRADE DAYS SOCIAL SECURITY	14,402.92	12,998.90	10,974.05	13,485.38	9,466.05
01-09-00-6120	TRADE DAYS RETIREMENT	34,241.66	30,585.66	25,917.65	33,386.78	28,266.67
01-09-00-6125	TRADE DAYS EMPLOYEE INS	44,451.17	35,970.74	28,810.85	37,286.83	38,571.75
01-09-00-6127	TRADE DAYS UNIFORMS	1,426.86	3,000.00	0.00	0.00	-
01-09-00-6130	TRADE DAYS LIABILITY INS	8,887.66	9,128.98	6,638.75	9,128.98	14,763.04
01-09-00-6135	TRADE DAYS ADV/PROMOS	41,109.02	20,000.00	16,922.88	20,000.00	24,500.00
01-09-00-6145	TRADE DAYS SUPPLIES	6,837.92	8,000.00	2,434.16	7,000.00	5,000.00
01-09-00-6150	RPRS - BLGD/GRNDS	271.54	500.00	3,142.81	3,200.00	500.00
01-09-00-6155	EQPT - RPRS/MAINT	1,442.39	3,000.00	1,876.09	2,000.00	3,000.00
01-09-00-6160	TRADE DAYS GAS AND OIL	1,275.44	2,000.00	458.97	700.00	700.00
01-09-00-6165	TRADE DAYS UTILITIES	5,966.90	6,000.00	3,964.72	6,000.00	6,000.00
01-09-00-6170	DUES/SUBSCRIPTIONS	163.23	200.00	25.38	175.00	175.00
01-09-00-6180	TRADE DAYS TRANSP/CONT	617.35	1,000.00	612.93	602.80	1,525.78
01-09-00-6181	TRADE DAYS PROGRAMMING	7,777.39	20,000.00	11,392.44	15,000.00	20,000.00
01-09-00-6190	TRADE DAYS POSTAGE	194.66	500.00	38.58	200.00	200.00
TOTAL M&O EXPENSE TRADE-						
	DAYS	357,502.99	322,804.60	257,811.03	334,261.72	309,705.32

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Trade Days Fund Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
01-09-00-6195	TRADE DAYS CAPITAL EXPENDITURE	3,618.52	10,000.00	0.00	0.00	10,000.00
	TOTAL CAPITAL EXPENSE TRADE-DAYS	3,618.52	10,000.00	0.00	0.00	10,000.00
01-09-00-7001	TRANSFER TO CAPITAL REPLACEMENT FUND 30	9,445.32	6,296.90	4,722.66	6,296.90	6,296.90
	TOTAL TRANSFER TRADE-DAYS	9,445.32	6,296.90	4,722.66	6,296.90	6,296.90
	TOTAL EXPENSE TRADE-DAYS	370,566.83	339,101.50	262,533.69	340,558.62	326,002.22
	Total Salaries & Benefits	281,532.63	249,475.62	210,303.32	270,254.94	233,341.50
	Total Liability Insurance	8,887.66	9,128.98	6,638.75	9,128.98	14,763.04
	Total Professional Services	0.00	0.00	0.00	0.00	0.00
	Total Property Services	7,680.83	9,500.00	8,983.62	11,200.00	9,500.00
	Total Other Services	49,503.76	41,000.00	28,928.25	35,602.80	46,025.78
	Total Supplies	9,898.11	13,700.00	2,957.09	8,075.00	6,075.00
	Total Capital	3,618.52	10,000.00	0.00	0.00	10,000.00
	Transfer Funds	9,445.32	6,296.90	4,722.66	6,296.90	6,296.90
	Total	370,566.83	339,101.50	262,533.69	340,558.62	326,002.22

City of Livingston, Texas 2025 - 2026 Annual Budget General Fund Capital Replacement		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Revenues						
30-01-00-4475	TRANSFER IN FROM GEN ADMIN	15,055.47	10,037.00	7,527.78	10,037.00	10,037.00
30-03-00-4475	TRANSFER IN FROM FIRE DEPT.	123,330.42	82,220.27	61,665.21	82,220.27	82,220.27
30-04-00-4475	TRANSFER IN FROM POLICE DEPT	390,060.99	260,040.63	195,030.45	260,040.63	260,040.63
30-05-00-4475	TRANSFER IN FROM STREET DEPT	192,121.02	128,080.65	96,060.51	128,080.65	128,080.65
30-06-00-4475	TRANSFER IN FROM PARKS DEPT	164,786.58	109,857.70	82,393.29	109,857.70	109,857.70
30-07-00-4475	TRANSFER IN FROM LIBRARY DEPT	13,514.22	9,009.47	6,757.11	9,009.47	9,009.47
30-08-00-4475	TRANSFER IN FROM GARAGE DEPT	52,358.67	34,905.77	26,179.29	34,905.77	34,905.77
30-09-00-4475	TRANSFER IN FROM TRADE DAYS	9,445.32	6,296.90	10,494.82	6,296.90	6,296.90
Total Revenue		960,672.69	640,448.38	486,108.46	640,448.39	640,448.39
30-03-00-6195	Replace Fuel/Fire Station 2 Generator	0.00	0.00	0.00	0.00	40,000.00
30-04-00-6195	Replace (4) Patrol Units w/equipment	0.00	0.00	0.00	0.00	380,000.00
30-06-00-6195	Gravelly Mowers	0.00	0.00	0.00	0.00	40,000.00
30-07-00-6195	Library Staff Computers (2)	0.00	0.00	0.00	0.00	3,200.00
Total Expense		0.00	0.00	0.00	0.00	463,200.00
TOTAL GENERAL FUND CAPITAL		960,672.69	640,448.38	426,965.60	640,448.39	177,248.39
Total Salaries & Benefits		0.00	0.00	0.00	0.00	0.00
Total Liability Insurance		0.00	0.00	0.00	0.00	0.00
Total Professional Services		0.00	0.00	0.00	0.00	0.00
Total Property Services		0.00	0.00	0.00	0.00	0.00
Total Other Services		0.00	0.00	0.00	0.00	0.00
Total Supplies		0.00	0.00	0.00	0.00	0.00
Total Transfer		0.00	0.00	0.00	0.00	0.00
Total Capital		0.00	0.00	0.00	0.00	463,200.00
Total		0.00	0.00	0.00	0.00	463,200.00
Excess of Revenue over (under)		960,672.69	640,448.38	426,965.60	640,448.39	177,248.39
Fund Balance Beginning of Year		0.00	960,672.69	960,672.69	960,672.69	1,601,121.08
Fund Balance End of Year		960,672.69	1,601,121.07	1,387,638.29	1,601,121.08	1,778,369.47

*City
of
Livingston*



**City of Livingston
Fiscal Year 2025/26
Utility Fund**

City of Livingston, Texas 2025 - 2026 Annual Budget Summary Utility Funds		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Revenues						
	Total Sale Charges	16,048,693.65	15,602,567.00	10,634,802.09	14,526,000.00	14,526,000.00
	Total Fee Charges	254,752.85	280,000.00	177,634.75	240,000.00	240,000.00
	Total Tapping Fees	29,334.06	52,000.00	26,139.46	34,000.00	34,000.00
	Total Interest	1,717,361.52	1,511,900.00	1,114,166.23	1,511,000.00	1,511,000.00
	Total Other Revenue	238,110.72	210,900.00	7,337,449.80	7,358,950.00	379,350.00
	Transfers In with Capital Replacement Fund	0.00	0.00	264,541.05	0.00	352,721.47
	TOTAL OPERATING SUMMARY	18,288,252.80	17,657,367.00	19,554,733.38	23,669,950.00	17,043,071.47
Expenditures						
	Electric Department	7,500,571.93	8,346,849.03	4,924,590.71	7,143,572.12	7,213,850.76
	Water Department	5,023,274.59	6,167,111.01	4,550,477.79	5,962,331.87	6,089,283.56
	Sewer Department	1,031,499.95	1,224,696.09	1,174,739.02	1,427,521.67	1,214,380.78
	Electric Substation M&O	171,897.94	150,000.00	42,615.44	44,000.00	200,000.00
	Total Operating Expenditures	13,727,244.41	15,888,656.12	10,692,422.96	14,577,425.66	14,717,515.11
	20% Emergency Reserve (20% prior year M&O expense)					2,745,448.88
	Capital Outlay - All Departments	1,398,487.00	4,611,604.30	2,502,865.68	2,563,922.31	5,963,000.00
	Transfers	3,239,362.28	1,352,721.47	256,863.97	1,352,721.47	1,352,721.47
	Total Disbursements & Transfers	18,365,093.69	21,852,981.89	13,452,152.61	18,494,069.44	22,033,236.58
	Beginning Balance	33,105,421.00	37,564,078.34	33,028,580.11	33,028,580.11	38,204,460.67
	Year End Balance	33,028,580.11	33,368,463.45	39,131,160.88	38,204,460.67	33,214,295.56

City of Livingston, Texas 2025 - 2026 Annual Budget Utility Fund Revenues			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
02-09-00-4310	ELECTRIC SALES	9,909,443.73	9,200,000.00	6,493,931.56	8,700,000.00	8,700,000.00
02-10-00-4320	WATER SALES	2,300,586.70	2,600,000.00	1,667,302.47	2,300,000.00	2,300,000.00
02-10-01-4320	WATER SALES - TDCJ	1,257,066.50	1,300,000.00	728,296.00	1,100,000.00	1,100,000.00
02-11-00-4330	SEWER FEES	1,575,410.72	1,497,567.00	1,161,491.81	1,575,000.00	1,575,000.00
02-11-01-4330	SEWER FEES - TDCJ	1,005,866.00	1,000,000.00	582,780.25	850,000.00	850,000.00
02-10-00-4450	BULK WATER FEES	320.00	5,000.00	1,000.00	1,000.00	1,000.00
Total Sale Charges		16,048,693.65	15,602,567.00	10,634,802.09	14,526,000.00	14,526,000.00
02-09-00-4350	PENALTY/LATE FEES	155,276.00	180,000.00	104,560.38	140,000.00	140,000.00
02-09-00-4360	NIGHT LIGHT FEES	99,476.85	100,000.00	73,074.37	100,000.00	100,000.00
Total Fee Charges		254,752.85	280,000.00	177,634.75	240,000.00	240,000.00
02-10-00-4420	TAPPING FEES/WATER	22,284.06	40,000.00	15,197.08	22,000.00	22,000.00
02-11-00-4420	TAPPING FEES/SEWER	7,050.00	12,000.00	10,942.38	12,000.00	12,000.00
Total Tapping Fees		29,334.06	52,000.00	26,139.46	34,000.00	34,000.00
02-09-00-4440	EARNED INTEREST	1,705,469.94	1,500,000.00	1,106,027.66	1,500,000.00	1,500,000.00
03-09-00-4440	EARNED INTEREST	11,891.58	11,900.00	8,138.57	11,000.00	11,000.00
Total Interest		1,717,361.52	1,511,900.00	1,114,166.23	1,511,000.00	1,511,000.00

City of Livingston, Texas 2025 - 2026 Annual Budget Utility Fund Revenues		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
02-09-00-4410	RECOVERIES/ELECTRIC	39,903.73	25,000.00	13,006.95	17,000.00	17,000.00
02-10-00-4410	RECOVERIES/WATER	145,569.09	135,000.00	277,645.35	280,000.00	280,000.00
02-11-00-4410	RECOVERIES/SEWER	2,716.99	2,000.00	11,537.50	13,000.00	13,000.00
03-09-00-4410	RECOVERIES/ELECTRIC SUBSTATION	0.00	0.00	0.00	0.00	0.00
02-09-00-4450	SERVICE FEES	49,870.91	48,900.00	35,210.00	48,900.00	69,300.00
02-09-00-4455	MISCELLANEOUS	50.00	0.00	50.00	50.00	50.00
02-11-00-4475	GRANT TRANSFER	0.00	0.00		0.00	0.00
02-09-00-4460	SRMPA ENERGY CHG	0.00	0.00	7,000,000.00	7,000,000.00	0.00
03-09-00-4460	SRMPA ENERGY CHG SAVINGS	0.00	0.00		0.00	0.00
Total Other Service Charges		238,110.72	210,900.00	7,337,449.80	7,358,950.00	379,350.00
TOTAL UTILITY REVENUE		18,288,252.80	17,657,367.00	19,290,192.33	23,669,950.00	16,690,350.00

City of Livingston, Texas 2025 - 2026 Annual Budget Electric Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
02-09-01-6111	ELEC SALARIES/ADMN	53,099.11	52,087.00	39,639.79	52,951.23	102,606.36
02-09-01-6112	ELEC OT ADMIN	15.18	0.00	0.00	0.00	0.00
02-09-01-6115	ELEC SOCIAL SECURITY	4,094.07	3,984.66	2,994.23	3,928.03	7,227.42
02-09-01-6120	ELEC RETIREMENT	21,276.44	9,375.66	7,187.58	9,583.64	18,469.14
02-09-01-6125	ELEC EMPLOYEE INSURANCE	7,944.33	6,013.55	4,656.14	5,929.53	11,852.37
02-09-01-6127	ELEC UNIFORMS	0.00	100.00	0.00	100.00	100.00
02-09-01-6130	ELEC ADMN LIABILITY INSURAN	55.26	52.36	67.50	67.50	93.04
02-09-01-6135	ELEC LEGAL AND PROFESSIONAL	662.16	1,000.00	809.88	1,000.00	5,500.00
02-09-01-6140	ELEC AUDITING	22,884.66	22,884.66	8,948.33	10,000.00	11,666.67
02-09-01-6145	ELEC SUPPLIES	32,525.41	40,000.00	14,371.50	40,000.00	43,000.00
02-09-01-6150	ELEC R&M BLDG & GRNDS ELEC EQPT	649.98	500.00	950.25	1,000.00	1,000.00
02-09-01-6155	REPAIRS/MAINTENANCE	22,981.06	10,500.00	13,155.84	15,000.00	15,000.00
02-09-01-6165	ELEC UTILITIES	1,986.00	1,000.00	1,957.07	2,950.00	2,950.00
02-09-01-6180	ELEC TRANSPORTATION/CONT	1,617.42	2,000.00	38.64	2,000.00	2,000.00
02-09-01-6185	ELEC UTILITY BILLING	1,785.05	3,200.00	6,325.19	9,200.00	28,547.50
02-09-01-6190	ELEC POSTAGE	9,745.47	9,000.00	2,977.18	4,200.00	4,200.00
TOTAL ADMIN EXPENSE ELECTRIC		181,321.60	161,697.88	104,079.12	157,909.93	254,212.50

City of Livingston, Texas 2025 - 2026 Annual Budget Electric Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
02-09-00-6110	ELEC SALARIES	755,741.12	726,797.71	606,869.54	793,963.14	779,693.16
02-09-00-6111	ELEC SALARIES/ADMN	1,522.30	0.00	0.00	0.00	0.00
02-09-00-6112	ELEC OVERTIME	58,635.00	0.00	54,977.67	48,767.14	0.00
02-09-00-6115	ELEC SOCIAL SECURITY	62,373.04	55,600.03	50,396.71	62,806.15	51,347.57
02-09-00-6120	ELEC RETIREMENT	148,605.85	130,823.59	120,713.84	154,390.69	140,096.22
02-09-00-6125	ELEC EMPLOYEE INSURANCE	160,362.01	126,837.60	127,272.11	156,992.87	142,200.00
02-09-00-6127	ELEC UNIFORMS	14,239.42	16,500.00	15,607.00	16,500.00	26,000.00
02-09-00-6130	ELEC LIABILITY INSURANCE	43,982.86	45,492.21	36,715.84	45,492.21	33,185.30
02-09-00-6135	ELEC LEGAL AND PROFESSIONAL	128,935.46	175,000.00	168,259.89	175,000.00	250,000.00
02-09-00-6145	ELEC SUPPLIES	252,318.80	396,000.00	221,693.87	396,000.00	390,000.00
02-09-00-6150	ELEC REPAIRS TO BLDG&GRNDS	7,307.56	15,000.00	7,982.29	10,000.00	10,000.00
	ELEC EQPT					
02-09-00-6155	REPAIRS/MAINTENANCE	39,013.70	52,400.00	42,620.87	50,000.00	50,000.00
02-09-00-6151	ELEC EQUIPMENT RENTAL	30,250.00	39,000.00	20,278.02	30,000.00	30,000.00
02-09-00-6160	ELEC GAS AND OIL	26,941.21	30,000.00	14,634.10	20,000.00	20,000.00
02-09-00-6165	ELEC UTILITIES	8,408.11	8,700.00	5,813.71	8,500.00	8,500.00
02-09-00-6170	ELEC DUES & SUBSCRIPTIONS	5,250.28	7,000.00	1,471.89	5,250.00	5,250.00
02-09-00-6174	ELEC POWER PURCHASE	5,392,329.25	6,350,000.00	3,313,762.54	5,000,000.00	5,000,000.00
02-09-00-6180	ELEC TRANSPORTATION/CONT	12,490.91	10,000.00	11,441.70	12,000.00	23,366.01
02-09-00-6200	ELEC ERRORS & OMISSIONS	170,543.45	0.00	0.00	0.00	0.00
TOTAL M&O EXPENSE ELECTRIC		7,319,250.33	8,185,151.14	4,820,511.59	6,985,662.20	6,959,638.26

City of Livingston, Texas 2025 - 2026 Annual Budget Electric Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
02-09-00-6195	ELEC CAPITAL EXPENDITURES	524,433.65	0.00	140,621.00	89,400.00	0.00
02-09-00-6195	Update/Repair City Hall	0.00	0.00	0.00	0.00	10,000.00
02-09-00-6195	Update/Repair Drive Thru Safety Lighting & Communication	0.00	0.00	0.00	0.00	10,000.00
02-09-00-6195	Equipment	0.00	0.00	0.00	0.00	10,000.00
02-09-00-6195	Three Phase pole top switch	0.00	0.00	0.00	0.00	8,000.00
02-09-00-6195	Ameresco Line reconductoring S.	0.00	1,025,802.15	970,960.65	970,960.65	0.00
02-09-00-6195	Washington Meter Can Replacement for New	0.00	700,000.00	0.00	0.00	800,000.00
02-09-00-6195	Meters	0.00	25,000.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENSE ELECTRIC		524,433.65	1,750,802.15	1,111,581.65	1,060,360.65	838,000.00
02-00-00-7001	Transfer to Other Funds - Disaster Recovery	1,710,280.00	0.00	0.00	0.00	0.00
02-09-00-7001	Transfer to General Fund Transfer to Capital Replacement	1,316,675.98	1,000,000.00	0.00	1,000,000.00	1,000,000.00
02-09-00-7001	Fund 40	0.00	211,117.30	158,337.99	211,117.30	211,117.30
TOTAL TRANSFER EXPENSE ELECTRIC		3,026,955.98	1,211,117.30	158,337.99	1,211,117.30	1,211,117.30
TOTAL EXPENSE ELECTRIC		11,051,961.56	11,308,768.48	6,194,510.35	9,415,050.07	9,262,968.06

City of Livingston, Texas 2025 - 2026 Annual Budget Electric Fund Expense	FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Total Salaries & Benefits	1,273,668.45	1,111,519.80	1,014,707.61	1,289,312.41	1,253,492.24
Total Liability Insurance	44,038.12	45,544.57	36,783.34	45,559.71	33,278.34
Total Professional Services	154,267.33	202,084.66	184,343.29	195,200.00	295,714.17
Total Property Services	110,596.41	127,100.00	92,758.05	117,450.00	117,450.00
Total Other Services	184,651.78	12,000.00	11,480.34	14,000.00	25,366.01
Total Supplies	341,020.59	498,600.00	270,755.54	482,050.00	488,550.00
Total Capital	524,433.65	1,750,802.15	1,111,581.65	1,060,360.65	838,000.00
Power Purchase	5,392,329.25	6,350,000.00	3,313,762.54	5,000,000.00	5,000,000.00
Transfer	3,026,955.98	1,211,117.30	158,337.99	1,211,117.30	1,211,117.30
Total	11,051,961.56	11,308,768.48	6,194,510.35	9,415,050.07	9,262,968.06

City of Livingston, Texas 2025 - 2026 Annual Budget Water Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Expense						
02-10-01-6111	WATER SALARIES/ADMN	54,621.41	52,087.00	39,639.79	52,951.23	102,606.36
02-10-01-6112	WATER OT ADMIN	15.18	0.00	0.00	0.00	0.00
02-10-01-6115	WATER SOCIAL SECURITY	3,943.90	3,984.66	2,994.23	3,928.03	7,227.42
02-10-01-6120	WATER RETIREMENT	9,263.78	9,375.66	7,187.58	9,583.64	18,469.14
02-10-01-6125	WATER EMPLOYEE INSURANCE	7,944.36	6,013.55	4,656.14	5,929.53	11,852.37
02-10-01-6127	WATER UNIFORMS	0.00	100.00	0.00	100.00	100.00
	WATER ADMIN LIABILITY					
02-10-01-6130	INSURANCE	55.26	52.36	67.50	67.50	93.04
	WATER LEGAL AND					
02-10-01-6135	PROFESSIONAL	19,051.56	43,500.00	7,247.37	20,000.00	49,500.00
02-10-01-6140	WATER AUDITING	22,884.66	22,884.66	8,948.33	22,884.66	11,666.66
02-10-01-6145	WATER SUPPLIES	29,412.85	22,000.00	7,871.19	10,000.00	10,000.00
02-10-01-6150	WATER REPAIRS BLDG & GRND	649.98	500.00	1,137.75	1,200.00	1,000.00
	WATER EQPT					
02-10-01-6155	REPAIRS/MAINTENANCE	22,981.03	10,500.00	13,155.80	15,000.00	15,000.00
02-10-01-6165	WATER UTILITIES	1,986.00	650.00	1,957.07	3,000.00	3,000.00
02-10-01-6180	WATER TRANSPORTATION/CONT	1,617.41	2,000.00	38.64	2,000.00	2,000.00
02-10-01-6185	WATER UTILITY BILLING	1,593.28	2,800.00	6,125.21	10,000.00	28,547.50
02-10-01-6190	WATER POSTAGE	9,900.66	9,000.00	2,977.19	4,500.00	4,500.00
TOTAL ADMIN. EXPENSE WATER		185,921.32	185,447.88	104,003.79	161,144.59	265,562.49

City of Livingston, Texas 2025 - 2026 Annual Budget Water Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
02-10-00-6110	WATER SALARIES	405,154.92	472,490.63	298,986.36	396,617.71	409,045.38
02-10-00-6112	WATER OVERTIME	63,431.70	0.00	38,804.82	38,804.82	-
02-10-00-6115	WATER SOCIAL SECURITY	36,758.47	36,145.53	26,204.99	32,063.41	24,745.95
02-10-00-6120	WATER RETIREMENT	95,718.64	85,048.31	62,644.89	80,464.41	72,672.26
02-10-00-6125	WATER EMPLOYEE INSURANCE	105,541.30	117,162.85	72,287.81	91,863.13	104,232.60
02-10-00-6127	WATER UNIFORMS	14,274.93	14,000.00	7,439.85	14,000.00	14,000.00
02-10-00-6130	WATER LIABILITY INSURANCE	24,212.14	27,631.80	18,837.26	27,631.80	30,710.65
02-10-00-6135	WATER LEGAL/PROFESSIONAL	11,112.53	10,000.00	13,585.73	15,000.00	10,000.00
02-10-00-6141	WATER ENGINEERING/LAB FEES	7,340.92	8,000.00	3,753.00	6,000.00	8,000.00
02-10-00-6145	WATER SUPPLIES	153,396.97	270,000.00	212,949.69	270,000.00	270,000.00
02-10-00-6146	WATER CHEMICALS	983.50	1,000.00	321.17	400.00	400.00
02-10-00-6150	WATER RPRS TO BLDG/GRNDS	37,082.00	25,000.00	18,591.04	25,000.00	25,000.00
02-10-00-6155	WATER EQPT REPAIRS/MAINT	103,352.61	100,000.00	23,167.85	50,000.00	100,000.00
02-10-00-6151	EQUIPMENT RENTAL	84,143.54	106,000.00	41,700.00	63,000.00	63,000.00
02-10-00-6160	WATER GAS AND OIL	23,419.01	23,100.00	13,167.25	19,000.00	19,000.00
02-10-00-6165	WATER UTILITIES	9,063.35	11,000.00	5,971.55	9,000.00	9,000.00
02-10-00-6170	WATER DUES/SUBS/PERMITS	19,726.12	20,000.00	18,082.41	20,000.00	20,000.00
02-10-00-6180	WATER TRANSP/CONTIN	10,206.12	7,000.00	7,219.33	7,500.00	8,840.23
02-10-00-6192	WATER CERT COMP	9,012.50	15,000.00	5,800.00	7,166.00	7,398.00
02-10-00-6275	WATER TRA RAW WATER	463,268.00	464,000.00	463,268.00	463,268.00	463,268.00
02-10-00-6276	WATER TRA OPER/MAINT	2,439,062.00	2,736,032.00	2,022,971.00	2,733,024.00	2,733,024.00
02-10-00-6292	WATER TRA DEBT SERVICE	721,092.00	1,433,052.00	1,070,720.00	1,431,384.00	1,431,384.00
TOTAL M&O EXPENSE WATER		4,837,353.27	5,981,663.12	4,446,474.00	5,801,187.28	5,823,721.07

City of Livingston, Texas 2025 - 2026 Annual Budget Water Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
02-10-00-6195	WATER CAPITAL EXPENDITURES	679,547.95	0.00	114,529.33	10,824.38	0.00
02-10-00-6195	Repair/Update City Hall	0.00	0.00	0.00	0.00	10,000.00
02-10-00-6195	Update/Repair Drive Thru	0.00	0.00	0.00	0.00	10,000.00
02-10-00-6195	Ameresco	0.00	1,025,802.15	970,960.65	970,960.65	0.00
02-10-00-6195	12" Line upgrade Old 35	0.00	250,000.00	172,608.20	269,047.70	0.00
02-10-00-6195	8" line from sewer plant to electric barn	0.00	125,000.00	0.00	0.00	0.00
02-10-00-6195	8" line to complete Pan Am loop	0.00	100,000.00	0.00	0.00	0.00
02-10-00-6195	West St. Tank repairs, repainting & re-piping	0.00	500,000.00	0.00	0.00	0.00
02-10-00-6195	Pole Yard Fencing	0.00	150,000.00	0.00	0.00	0.00
02-10-00-6195	High School Water Tank Generator & Trans. Switch	0.00	0.00	0.00	0.00	35,000.00
02-10-00-6195	Jackson St. Water Tank Generator & Trans. Switch	0.00	0.00	0.00	0.00	35,000.00
02-10-00-6195	12" Waterline South end Bypass Area	0.00	0.00	0.00	0.00	175,000.00
02-10-00-6195	Prison est 500,000 gallons	0.00	0.00	0.00	0.00	3,600,000.00
TOTAL CAPITAL EXPENSE WATER		679,547.95	2,210,802.15	1,258,098.18	1,250,832.73	3,865,000.00

City of Livingston, Texas 2025 - 2026 Annual Budget Water Fund Expense		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
TRANSFER TO CAPITAL						
02-10-00-7001	REPLACEMENT FUND 40	138,187.53	92,125.00	69,093.72	92,125.00	92,125.00
TOTAL TRANSFER EXPENSE						
WATER		138,187.53	92,125.00	69,093.72	92,125.00	92,125.00
TOTAL EXPENSE WATER		5,841,010.07	8,470,038.16	5,877,669.69	7,305,289.60	10,046,408.56
Total Salaries & Benefits		782,393.66	782,308.19	509,283.53	719,371.91	758,249.48
Total Liability Insurance		24,267.40	27,684.16	18,554.87	27,699.30	30,803.69
Total Professional Services		70,995.45	102,184.66	44,809.64	73,884.66	107,714.16
Total Property Services		175,114.97	147,650.00	61,550.43	103,200.00	153,000.00
Total Other Services		95,967.07	115,000.00	48,224.96	72,500.00	73,840.23
Total Supplies		251,114.04	359,200.00	257,318.83	338,000.00	338,000.00
Total Capital		679,547.95	2,210,802.15	1,154,393.23	1,250,832.73	3,865,000.00
Transfer to other fund		138,187.53	92,125.00	61,416.64	92,125.00	92,125.00
Water TRA		3,623,422.00	4,633,084.00	2,978,291.00	4,627,676.00	4,627,676.00
TOTAL EXPENSE WATER		5,841,010.07	8,470,038.16	5,133,843.13	7,305,289.60	10,046,408.56

City of Livingston, Texas 2025 - 2026 Annual Budget Sewer Fund Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Expense</u>						
02-11-01-6111	SEWER SALARIES/ADMN	54,312.61	52,087.00	39,639.79	52,951.23	102,544.80
02-11-01-6112	SEWER OT ADMIN	15.18	0.00	0.00	0.00	0.00
02-11-01-6115	SEWER SOCIAL SECURITY	3,943.40	3,984.66	2,993.33	3,927.13	7,223.09
02-11-01-6120	SEWER RETIREMENT	9,621.46	9,375.66	7,187.46	9,583.52	18,458.06
02-11-01-6125	SEWER EMPLOYEE INSURANCE	7,946.94	6,013.55	4,462.34	5,735.73	11,845.26
02-11-01-6130	SEWER LIABILITY INSURANCE	55.76	52.36	67.41	52.36	93.04
02-11-01-6135	SEWER LEGAL & PROFESSIONAL	435.00	25,000.00	0.00	0.00	54,500.00
02-11-01-6145	SEWER ADMN SUPPLIES	2,047.56	1,600.00	2,398.27	3,000.00	3,000.00
02-11-01-6155	SEWER ADMN EQUIP R&M	13.25	50.00	3,114.84	3,500.00	3,500.00
02-11-01-6165	SEWER UTILITIES	2,657.44	2,000.00	1,957.05	2,950.00	2,950.00
02-11-01-6180	SEWER ADMN TRANS/CONT ED	38.25	50.00	263.60	300.00	300.00
02-11-01-6190	SEWER AMN POSTAGE	158.40	200.00	0.00	0.00	200.00
Total Administrative Expense		81,245.25	100,413.22	62,084.09	81,999.97	204,614.26

City of Livingston, Texas 2025 - 2026 Annual Budget Sewer Fund Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
		FY 23/2024 Actual				
02-11-00-6110	SEWER SALARIES	204,971.43	287,680.70	168,788.83	231,122.58	261,998.71
02-11-00-6112	SEWER OVERTIME	40,469.32	0.00	40,525.93	35,734.78	0.00
02-11-00-6115	SEWER SOCIAL SECURITY	19,532.59	22,007.57	16,370.35	20,273.36	16,430.40
02-11-00-6120	SEWER RETIREMENT	51,256.32	51,782.53	38,957.18	50,531.14	46,323.12
02-11-00-6125	SEWER EMPLOYEE INSURANCE	38,358.21	71,121.23	31,506.50	44,953.00	61,572.60
02-11-00-6127	SEWER UNIFORMS	7,073.04	6,500.00	5,373.83	6,500.00	6,500.00
02-11-00-6130	SEWER LIABILITY INSURANCE	10,944.52	12,140.85	8,856.96	12,140.85	22,192.14
02-11-00-6135	SEWER LEGAL AND PROF	8,562.48	10,000.00	7,550.50	10,000.00	10,000.00
02-11-00-6141	SEWER ENGINEERING/LAB FEES	24,637.23	22,000.00	20,488.24	22,000.00	22,000.00
02-11-00-6145	SEWER SUPPLIES	68,028.59	75,000.00	48,073.18	60,000.00	60,000.00
02-11-00-6146	SEWER CHEMICALS	4,575.00	27,000.00	22,428.00	27,000.00	27,000.00
02-11-00-6151	SEWER EQUIPMENT RENTAL	2,202.51	0.00	6,600.00	6,600.00	6,600.00
02-11-00-6150	SEWER RPRS TO BLDG/GRNDS	38,968.94	25,000.00	30,411.27	50,000.00	50,000.00
02-11-00-6155	SEWER EQPT RPRS/MAINT	188,071.94	294,000.00	509,533.14	550,000.00	200,000.00
02-11-00-6160	SEWER GAS AND OIL	6,661.95	6,000.00	6,076.60	8,200.00	8,200.00
02-11-00-6165	SEWER UTILITIES	44,643.96	47,000.00	32,256.88	44,000.00	44,000.00
02-11-00-6170	SEWER DUES/SUBS/PERMIT	12,623.36	15,000.00	527.83	15,000.00	15,000.00
02-11-00-6172	SEWER SLUDGE DISPOSAL	167,279.39	140,000.00	109,269.00	140,000.00	140,000.00
02-11-00-6175	TOXICITY TESTS	7.47	0.00	0.00	0.00	0.00
02-11-00-6180	SEWER TRANSP/CONTIN	4,098.95	5,000.00	4,560.71	5,000.00	6,051.56
02-11-00-6192	SEWER CERT COMP	7,287.50	7,050.00	4,500.00	6,466.00	5,898.00
TOTAL SEWER M&O		950,254.70	1,124,282.87	1,112,654.93	1,345,521.70	1,009,766.53

City of Livingston, Texas 2025 - 2026 Annual Budget Sewer Fund Expense			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
	FY 23/2024 Actual					
02-11-00-6195	SEWER CAPITAL EXPENDITURES	194,505.40	0.00	236,890.80	236,890.80	0.00
02-11-00-6195	Repair/Update City Hall	0.00	0.00	0.00	0.00	10,000.00
02-11-00-6195	Mahole Rehab - Liner Install	0.00	0.00	0.00	0.00	100,000.00
02-11-00-6195	Study & Engineering WWTP	0.00	0.00	0.00	0.00	100,000.00
02-11-00-6195	SCADA Upgrade and WWTP	0.00	0.00	0.00	0.00	100,000.00
02-11-00-6195	Rehab 3 Lifts Stations (Snell, Far St and Wirt Davis)	0.00	0.00	0.00	0.00	300,000.00
02-11-00-6195	Mower	0.00	0.00	0.00	15,838.13	0.00
02-11-00-6195	Bar Screen for Prison Lift Station	0.00	650,000.00	0.00	0.00	650,000.00
TOTAL CAPITAL EXPENSE SEWER		194,505.40	650,000.00	236,890.80	252,728.93	1,260,000.00
02-11-00-7001	TRANSFER TO CAPITAL REPLACEMENT FUND 40	74,218.77	49,479.17	37,109.34	49,479.17	49,479.17
TOTAL TRANSFER EXPENSE SEWER		74,218.77	49,479.17	37,109.34	49,479.17	49,479.17
TOTAL EXPENSE SEWER		1,300,224.12	1,924,175.26	1,448,739.16	1,729,729.77	2,523,859.95

City of Livingston, Texas 2025 - 2026 Annual Budget Sewer Fund Expense		FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Total Salaries & Benefits	430,427.46	504,052.88	354,931.71	461,278.46	532,294.04
Total Liability Insurance	11,000.28	12,193.21	8,924.37	12,193.21	22,285.18
Total Professional Services	40,929.68	64,050.00	28,038.74	32,000.00	86,500.00
Total Property Services	441,634.92	508,050.00	686,542.18	790,450.00	440,450.00
Total Other Services	6,339.71	5,050.00	11,424.31	11,900.00	12,951.56
Total Supplies	101,167.90	131,300.00	84,877.71	119,700.00	119,900.00
Total Capital	194,505.40	650,000.00	236,890.80	252,728.93	1,260,000.00
Total Transfer to Other Fund	74,218.77	49,479.17	37,109.34	49,479.17	49,479.17
Total	1,300,224.12	1,924,175.26	1,448,739.16	1,729,729.77	2,523,859.95

City of Livingston, Texas 2025 - 2026 Annual Budget Utility Fund Capital Replacement		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Revenues						
40-09-00-4475	TRANSFER IN FROM ELECTRIC	316,678.98	211,117.30	158,337.99	211,117.30	211,117.30
40-10-00-4475	TRANSFER IN FROM WATER	138,187.53	92,125.00	69,093.72	92,125.00	92,125.00
40-11-00-4475	TRANSFER IN FROM SEWER	74,218.77	49,479.17	37,109.34	49,479.17	49,479.17
Total Revenue		529,085.28	352,721.47	264,541.05	352,721.47	352,721.47
Expense						
40-09-00-6195	Electric - Altec Bucket Truck	0.00	0.00	0.00	0.00	277,330.00
40-11-00-6195	Sewer - Tractor Replacement	0.00	0.00	0.00	0.00	75,000.00
Total Expense		0.00	0.00	0.00	0.00	352,330.00
TOTAL UTILITY CAPITAL REPLACEMENT		529,085.28	352,721.47	264,541.05	352,721.47	391.47
Total Salaries & Benefits		0.00	0.00	0.00	0.00	0.00
Total Liability Insurance		0.00	0.00	0.00	0.00	0.00
Total Professional Services		0.00	0.00	0.00	0.00	0.00
Total Property Services		0.00	0.00	0.00	0.00	0.00
Total Other Services		0.00	0.00	0.00	0.00	0.00
Total Supplies		0.00	0.00	0.00	0.00	0.00
Total Capital		0.00	0.00	0.00	0.00	352,330.00
Total		0.00	0.00	0.00	0.00	352,330.00
Excess of Revenue over (under)		529,085.28	352,721.47	264,541.05	352,721.47	391.47
Fund Balance Beginning of Year		0.00	529,085.28	529,085.28	529,085.28	881,806.75
Fund Balance End of Year		529,085.28	881,806.75	793,626.33	881,806.75	882,198.22

City of Livingston, Texas 2025 - 2026 Annual Budget Electric Substation Maintenance & Operation Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
03-09-00-6135	ELEC LEGAL AND PROFESSIONAL	150,199.55	150,000.00	2,882.39	4,000.00	200,000.00
03-09-00-6155	ELEC EQPT REPAIRS/MAINTENACE	21,698.39	0.00	39,733.05	40,000.00	0.00
Total Expense		171,897.94	150,000.00	42,615.44	44,000.00	200,000.00
Total Salaries & Benefits		0.00	0.00	0.00	0.00	0.00
Total Liability Insurance		0.00	0.00	0.00	0.00	0.00
Total Professional Services		150,199.55	150,000.00	2,882.39	4,000.00	200,000.00
Total Property Services		21,698.39	0.00	39,733.05	40,000.00	0.00
Total Other Services		0.00	0.00	0.00	0.00	0.00
Total Supplies		0.00	0.00	0.00	0.00	0.00
Total Capital		0.00	0.00	0.00	0.00	0.00
Total		171,897.94	150,000.00	42,615.44	44,000.00	200,000.00



City of Livingston
Fiscal Year 2025/26
Special Funds

City of Livingston, Texas 2025 - 2026 Annual Budget Flood Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Revenues						
25-01-00-4410	Recoveries - Flood	46,500.00	0.00	55,692.16	96,325.00	0.00
25-01-00-4475	Transfer In from Other Funds	1,760,587.50	0.00	0.00	0.00	0.00
Total Revenue		1,807,087.50	0.00	55,692.16	96,325.00	0.00
25-01-00-6150	Administrative Repairs to Building & Grounds	1,268.00	0.00	0.00	0.00	0.00
25-01-00-6150	Disaster Management Debris Clean-up City	26,501.81	0.00	0.00	0.00	0.00
Total Admin Expense		27,769.81	0.00	0.00	0.00	0.00
25-03-00-6155	Fire Equipment/Repair & Maintenance	438.99	0.00	0.00	0.00	0.00
25-03-00-6181	Fire Department Meals	99.92	0.00	0.00	0.00	0.00
Total Fire Dept. Expense		538.91	0.00	0.00	0.00	0.00
25-04-00-6110	Police Salaries	46.73	0.00	0.00	0.00	0.00
25-04-00-6112	Police OT	2,230.08	0.00	0.00	0.00	0.00
25-04-00-6115	Police Social Security	174.20	0.00	0.00	0.00	0.00
25-04-00-6120	Police Retirement	419.22	0.00	0.00	0.00	0.00
25-04-00-6125	Police Health Insurance	747.22	0.00	0.00	0.00	0.00
25-04-00-6130	Police Liability Insurance	37.02	0.00	0.00	0.00	0.00
25-04-00-6181	Police Meals	99.92	0.00	0.00	0.00	0.00
25-04-01-6150	Police Humane Building & Ground	9,840.00	0.00	0.00	0.00	0.00
Total Police Expense		13,594.39	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Flood Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
25-05-00-6110	Street Salaries	554.13	0.00	0.00	0.00	0.00
25-05-00-6112	Street OT	12,156.35	0.00	0.00	0.00	0.00
25-05-00-6115	Street Social Security	972.36	0.00	0.00	0.00	0.00
25-05-00-6120	Street Retirement	2,371.77	0.00	0.00	0.00	0.00
25-05-00-6125	Street Employee Insurance	3,826.47	0.00	0.00	0.00	0.00
25-05-00-6130	Street Liability Insurance	264.83	0.00	0.00	0.00	0.00
25-05-00-6145	Street Supplies	95,744.39	0.00	0.00	0.00	0.00
25-05-00-6150	Street Repairs/Building & Grounds	116,623.06	0.00	0.00	0.00	0.00
25-05-00-6151	Street Equipment Rental	1,400.00	0.00	0.00	0.00	0.00
25-05-00-6155	Street Equipment Repair/Maintenance.	10,055.56	0.00	0.00	0.00	0.00
25-05-00-6181	Street Meals	87.30	0.00	0.00	0.00	0.00
Total Street Dept Expense		244,056.22	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Flood Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
25-06-00-6110	Parks Salaries	138.53	0.00	0.00	0.00	0.00
25-06-00-6112	Parks OT	3,899.44	0.00	0.00	0.00	0.00
25-06-00-6115	Parks Social Security	284.17	0.00	0.00	0.00	0.00
25-06-00-6120	Parks Retirement	667.91	0.00	0.00	0.00	0.00
25-06-00-6125	Parks Employee Insurance	1,730.08	0.00	0.00	0.00	0.00
25-06-00-6130	Parks Liability Insurance	38.50	0.00	0.00	0.00	0.00
25-06-00-6145	Parks Supplies	31,080.36	0.00	0.00	0.00	0.00
25-06-00-6150	Parks Repairs/Building & Grounds	132,009.82	0.00	7,920.00	7,920.00	0.00
25-06-00-6151	Parks Equipment Rental	60,250.09	0.00	0.00	0.00	0.00
25-06-00-6155	Parks Equipment Repair/Maintenance.	108,833.48	0.00	0.00	0.00	0.00
25-06-00-6181	Parks Meals	87.31	0.00	0.00	0.00	0.00
25-06-00-6182	Parks Programming Refund	1,190.00	0.00	0.00	0.00	0.00
25-06-00-6195	Parks Capital Expenditures	457,330.00	0.00	0.00	0.00	0.00
25-06-01-6150	Golf Course Repairs Building/Grounds	92,446.26	0.00	0.00	0.00	0.00
25-06-05-6145	Matthews Park Supplies	1,558.40	0.00	0.00	0.00	0.00
25-06-05-6150	Matthews Park Repair Building/Ground	360.10	0.00	0.00	0.00	0.00
25-06-06-6112	Pool OT	988.23	0.00	0.00	0.00	0.00
25-06-06-6115	Pool Social Security	75.60	0.00	0.00	0.00	0.00
25-06-06-6120	Pool Retirement	184.40	0.00	0.00	0.00	0.00
25-06-06-6125	Pool Employee Insurance	317.27	0.00	0.00	0.00	0.00
25-06-06-6130	Pool Liability Insurance	11.02	0.00	0.00	0.00	0.00
25-06-06-6155	Pool Eqpt Repair/Maintenance	260.88	0.00	0.00	0.00	0.00
Total Parks Expense		893,741.85	0.00	7,920.00	7,920.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Flood Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
25-08-00-6112	Garage OT	589.74	0.00	0.00	0.00	0.00
25-08-00-6115	Garage Social Security	45.12	0.00	0.00	0.00	0.00
25-08-00-6120	Garage Retirement	110.04	0.00	0.00	0.00	0.00
25-08-00-6125	Garage Health Insurance	227.67	0.00	0.00	0.00	0.00
25-08-00-6130	Garage Liability Insurance	14.45	0.00	0.00	0.00	0.00
Total Garage Expense		987.02	0.00	0.00	0.00	0.00
25-09-00-6110	Electric Salaries	78.04	0.00	0.00	0.00	0.00
25-09-00-6112	Electric OT	5,970.34	0.00	0.00	0.00	0.00
25-09-00-6115	Electric Social Security	462.75	0.00	0.00	0.00	0.00
25-09-00-6120	Electric Retirement	1,128.63	0.00	0.00	0.00	0.00
25-09-00-6125	Electric Health Insurance	1,062.60	0.00	0.00	0.00	0.00
25-09-00-6130	Electric Liability Insurance	75.90	0.00	0.00	0.00	0.00
25-09-00-6145	Electric Supplies	116.04	0.00	0.00	0.00	0.00
25-09-00-6150	Electric Repairs to Building/Grounds	0.00	0.00	16,155.68	16,155.68	0.00
25-09-00-6155	Electric Eqpt Repairs/Maintenance	13,582.97	0.00	0.00	0.00	0.00
Total Electric Expense		22,477.27	0.00	16,155.68	16,155.68	0.00
25-10-00-6110	Water Salaries	369.18	0.00	0.00	0.00	0.00
25-10-00-6112	Water OT	11,219.86	0.00	0.00	0.00	0.00
25-10-00-6115	Water Social Security	886.59	0.00	0.00	0.00	0.00
25-10-00-6120	Water Retirement	2,162.51	0.00	0.00	0.00	0.00
25-10-00-6125	Water Employee Insurance	3,301.85	0.00	0.00	0.00	0.00
25-10-00-6130	Water Liability Insurance	161.43	0.00	0.00	0.00	0.00
25-10-00-6141	Water Engineering/Lab Fees	10,689.89	0.00	0.00	0.00	0.00
25-10-00-6145	Water Supplies	5,086.51	0.00	0.00	0.00	0.00
25-10-00-6150	Water Repair to Building/Grounds	90,914.25	0.00	0.00	0.00	0.00
25-10-00-6155	Water Eqpt Repairs/Maintenance	54,112.72	0.00	0.00	0.00	0.00
25-10-00-6181	Water Meals	187.22	0.00	0.00	0.00	0.00
Total Water Expense		179,092.01	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Flood Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
25-11-00-6110	Sewer Salaries	51.86	0.00	0.00	0.00	0.00
25-11-00-6112	Sewer OT	4,627.63	0.00	0.00	0.00	0.00
25-11-00-6115	Sewer Social Security	358.00	0.00	0.00	0.00	0.00
25-11-00-6120	Sewer Retirement	873.20	0.00	0.00	0.00	0.00
25-11-00-6125	Sewer Employee Insurance	1,098.99	0.00	0.00	0.00	0.00
25-11-00-6130	Sewer Liability Insurance	65.58	0.00	0.00	0.00	0.00
25-11-00-6135	Sewer Legal and Professional	19,312.85	0.00	0.00	0.00	0.00
25-11-00-6145	Sewer Supplies	95,915.58	0.00	0.00	0.00	0.00
25-11-00-6150	Sewer Repair to Building/Grounds	777,912.92	0.00	43,160.00	43,160.00	0.00
25-11-00-6151	Sewer Equipment Rental	52,710.70	0.00	0.00	0.00	0.00
25-11-00-6155	Sewer Eqpt Repairs/Maintenance	309,930.45	0.00	0.00	0.00	0.00
25-11-00-6160	Sewer Gas and Oil	3,912.00	0.00	0.00	0.00	0.00
25-11-00-6195	Sewer Capital Expense	136,296.43	0.00	0.00	0.00	0.00
Total Sewer Expense		1,403,066.19	0.00	43,160.00	43,160.00	0.00
TOTAL EXPENSE FLOOD DISASTER FUND		2,785,323.67	0.00	67,235.68	67,235.68	0.00
Total Salaries & Benefits		67,077.49	0.00	0.00	0.00	0.00
Total Professional Services		30,002.74	0.00	0.00	0.00	0.00
Total Property Services		1,859,452.06	0.00	67,235.68	67,235.68	0.00
Total Other Services		1,190.00	0.00	0.00	0.00	0.00
Total Supplies		233,974.95	0.00	0.00	0.00	0.00
Total Capital		593,626.43	0.00	0.00	0.00	0.00
Total		2,785,323.67	0.00	67,235.68	67,235.68	0.00
Excess of Revenue over (under)		(978,236.17)	0.00	(11,543.52)	29,089.32	0.00
Fund Balance Beginning of Year		0.00	0.00	0.00	0.00	0.00
Fund Balance End of Year		(978,236.17)	0.00	(11,543.52)	29,089.32	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Hurricane Beryl Disaster Fund			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
26-00-00-4475	Recoveries	105,641.00	0.00	244,665.76	244,665.76	0.00
Total Revenue		105,641.00	0.00	244,665.76	244,665.76	0.00
26-01-00-6155	Admin Repairs to Eqp/Maint	1,955.55	0.00	0.00	0.00	0.00
Total Admin Expense		1,955.55	0.00	0.00	0.00	0.00
	Fire Equipment/Repair &					
26-03-00-6155	Maintenance	2,008.99	0.00	0.00	0.00	0.00
26-03-00-6181	Fire Dept. Meals	0.00	0.00	0.00	0.00	0.00
Total Fire Dept. Expense		2,008.99	0.00	0.00	0.00	0.00
26-04-00-6110	Police Salaries	917.22	0.00	0.00	0.00	0.00
26-04-00-6112	Police OT	97.36	0.00	0.00	0.00	0.00
26-04-00-6115	Police Social Security	77.60	0.00	0.00	0.00	0.00
26-04-00-6120	Police Retirement	18.16	0.00	0.00	0.00	0.00
26-04-00-6126	Police Health Insurance	0.00	0.00	0.00	0.00	0.00
26-04-00-6130	Police Liability Insurance	22.72	0.00	0.00	0.00	0.00
26-04-00-6145	Police Supplies	246.00	0.00	0.00	0.00	0.00
26-04-00-6155	Police Equipment/Repair & Maintenance	1,955.56	0.00	0.00	0.00	0.00
26-04-00-6181	Police Meals	0.00	0.00	0.00	0.00	0.00
Total Police Expense		3,334.62	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Hurricane Beryl Disaster Fund			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
		FY 23/2024 Actual				
26-05-00-6110	Street Salaries	228.96	0.00	0.00	0.00	0.00
26-05-00-6112	Street OT	7,789.40	0.00	0.00	0.00	0.00
26-05-00-6115	Street Social Security	609.03	0.00	0.00	0.00	0.00
26-05-00-6120	Street Retirement	1,496.22	0.00	0.00	0.00	0.00
26-05-00-6125	Street Employee Insurance	2,038.97	0.00	0.00	0.00	0.00
26-05-00-6130	Street Liability Insurance	196.33	0.00	0.00	0.00	0.00
26-05-00-6145	Street Supplies	120.60	0.00	0.00	0.00	0.00
26-05-00-6150	Street Repairs/Building & Grounds	0.00	0.00	0.00	0.00	0.00
26-05-00-6151	Street Equipment Rental	733.24	0.00	13,625.00	13,625.00	0.00
26-05-00-6155	EquipRepair/Maintenance.	2,479.22	0.00	0.00	0.00	0.00
26-05-00-6181	Street Meals	0.00	0.00	0.00	0.00	0.00
Total Street Dept Expense		15,691.97	0.00	13,625.00	13,625.00	0.00
26-06-00-6112	Parks OT	5,142.41	0.00	0.00	0.00	0.00
26-06-00-6115	Parks Social Security	393.37	0.00	0.00	0.00	0.00
26-06-00-6120	Parks Retirement	959.58	0.00	0.00	0.00	0.00
26-06-00-6125	Parks Employee Insurance	1,346.33	0.00	0.00	0.00	0.00
26-06-00-6130	Parks Liability Insurance	57.36	0.00	0.00	0.00	0.00
26-06-00-6145	Parks Supplies	321.07	0.00	0.00	0.00	0.00
26-06-00-6150	Parks Repairs/Building & Grounds	0.00	0.00	0.00	0.00	0.00
26-06-00-6151	Parks Equipment Rental	0.00	0.00	0.00	0.00	0.00
26-06-00-6155	EquipRepair/Maintenance.	17,472.10	0.00	0.00	0.00	0.00
26-06-00-6181	Parks Meals	0.00	0.00	0.00	0.00	0.00
Total Parks Expense		25,692.22	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Hurricane Beryl Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
26-08-00-6110	Garage Salaries	160.55	0.00	0.00	0.00	0.00
26-08-00-6112	Garage OT	1,310.47	0.00	0.00	0.00	0.00
26-08-00-6115	Garage Social Security	112.52	0.00	0.00	0.00	0.00
26-08-00-6120	Garage Retirement	274.49	0.00	0.00	0.00	0.00
26-08-00-6125	Garage Health Insurance	581.54	0.00	0.00	0.00	0.00
26-08-00-6130	Garage Liability Insurance	38.01	0.00	0.00	0.00	0.00
26-08-00-6145	Garage Supplies	90.60	0.00	0.00	0.00	0.00
26-08-00-6155	Garage Equipment Repair/Maintenance	2,107.72	0.00	0.00	0.00	0.00
Total Garage Expense		4,675.90	0.00	0.00	0.00	0.00
26-09-00-6110	Electric Salaries	0.00	0.00	0.00	0.00	0.00
26-09-00-6112	Electric OT	8,111.97	0.00	0.00	0.00	0.00
26-09-00-6115	Electric Social Security	621.17	0.00	0.00	0.00	0.00
26-09-00-6120	Electric Retirement	1,542.39	0.00	0.00	0.00	0.00
26-09-00-6125	Electric Health Insurance	1,673.63	0.00	0.00	0.00	0.00
26-09-00-6130	Electric Liability Insurance	100.22	0.00	0.00	0.00	0.00
26-09-00-6145	Electric Supplies	7,171.14	0.00	0.00	0.00	0.00
26-09-00-6150	Electric Repair to Building/Grounds	64,926.42	0.00	0.00	0.00	0.00
26-09-00-6155	Electric Equipment Repair/Maintenance	1,955.56	0.00	0.00	0.00	0.00
Total Electric Expense		86,102.50	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Hurricane Beryl Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
26-10-00-6110	Water Salaries	211.88	0.00	0.00	0.00	0.00
26-10-00-6112	Water OT	5,398.06	0.00	0.00	0.00	0.00
26-10-00-6115	Water Social Security	428.54	0.00	0.00	0.00	0.00
26-10-00-6120	Water Retirement	1,046.83	0.00	0.00	0.00	0.00
26-10-00-6125	Water Employee Insurance	1,062.86	0.00	0.00	0.00	0.00
26-10-00-6130	Water Liability Insurance	77.90	0.00	0.00	0.00	0.00
26-10-00-6141	Water Engineering/Lab Fees	0.00	0.00	0.00	0.00	0.00
26-10-00-6145	Water Supplies	115.60	0.00	0.00	0.00	0.00
26-10-00-6150	Water Repair to Building/Grounds	0.00	0.00	0.00	0.00	0.00
26-10-00-6155	Water Eqpt Repairs/Maintenance	2,107.74	0.00	0.00	0.00	0.00
26-10-00-6181	Water Meals	0.00	0.00	0.00	0.00	0.00
Total Water Expense		10,449.41	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Hurricane Beryl Disaster Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
26-11-00-6110	Sewer Salaries	166.23	0.00	0.00	0.00	0.00
26-11-00-6112	Sewer OT	2,049.10	0.00	0.00	0.00	0.00
26-11-00-6115	Sewer Social Security	169.49	0.00	0.00	0.00	0.00
26-11-00-6120	Sewer Retirement	413.39	0.00	0.00	0.00	0.00
26-11-00-6126	Sewer Employee Insurance	178.50	0.00	0.00	0.00	0.00
26-11-00-6130	Sewer Liability Insurance	32.03	0.00	0.00	0.00	0.00
26-11-00-6135	Sewer Legal and Professional	0.00	0.00	0.00	0.00	0.00
26-11-00-6145	Sewer Supplies	429.14	0.00	0.00	0.00	0.00
26-11-00-6150	Sewer Repair to Building/Grounds	0.00	0.00	0.00	0.00	0.00
26-11-00-6151	Sewer Equipment Rental	0.00	0.00	0.00	0.00	0.00
26-11-00-6155	Sewer Eqpt Repairs/Maintenance	5,650.82	0.00	0.00	0.00	0.00
26-11-00-6160	Sewer Gas and Oil	0.00	0.00	0.00	0.00	0.00
26-11-00-6195	Sewer Capital Expense	0.00	0.00	0.00	0.00	0.00
Total Sewer Expense		9,088.70	0.00	0.00	0.00	0.00
TOTAL EXPENSE STORM FUND		158,999.86	0.00	13,625.00	13,625.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Hurricane Beryl Disaster Fund		FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Total Salaries & Benefits	47,152.79	0.00	0.00	0.00	0.00
Total Professional Services	0.00	0.00	0.00	0.00	0.00
Total Property Services	103,352.92	0.00	13,625.00	13,625.00	0.00
Total Other Services	0.00	0.00	0.00	0.00	0.00
Total Supplies	8,494.15	0.00	0.00	0.00	0.00
Total Capital	0.00	0.00	0.00	0.00	0.00
Total	158,999.86	0.00	13,625.00	13,625.00	0.00
Excess of Revenue over (under)					
Expenditures	(53,358.86)	0.00	231,040.76	231,040.76	0.00
Fund Balance Beginning of Year	0.00	0.00	(53,358.86)	(53,358.86)	0.00
Fund Balance End of Year	(53,358.86)	0.00	177,681.90	177,681.90	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget American Recovery Plan Act		FY 23/2024 Actual	FY 2024-25 Proposed Budget
Revenues			
04-01-00-4410	Grant Funds	0.00	0.00
Total Revenue		0.00	0.00
04-11-00-7001	Transfer to WW Storm Rehabilitation of UV System for	437,569.96	0.00
04-11-00-6195	Sewer System	0.00	0.00
Total Expense		437,569.96	0.00
TOTAL ELECTRIC SUBSTATION M&O		(437,569.96)	0.00
Total Salaries & Benefits		0.00	0.00
Total Liability Insurance		0.00	0.00
Total Professional Services		0.00	0.00
Total Property Services		0.00	0.00
Total Other Services		0.00	0.00
Total Supplies		0.00	0.00
Total Transfer		0.00	0.00
Total Capital		437,569.96	0.00
Total		437,569.96	0.00
Available ARPA Funds		-	
Excess of Revenue over (under) Expenditures		(437,569.96)	0.00
Fund Balance Beginning of Year		437,569.96	0.00
Fund Balance End of Year		0.00	0.00

City of Livingston, Texas 20254 - 2026 Annual Budget Texas General Land Office Grant		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
05-01-00-4410	Grant Funds	102,787.50	2,438,212.50	111,973.15	111,973.15	2,326,239.35
Total Revenue		102,787.50	2,438,212.50	111,973.15	111,973.15	2,326,239.35
05-05-00-6195	N. Willis/West Street Rehabilitation	102,787.50	2,438,212.50	111,973.15	111,973.15	2,326,239.35
Total Expense		102,787.50	2,438,212.50	111,973.15	111,973.15	2,326,239.35
TOTAL TEXAS GENERAL LAND OFFICE GRANT M&O		0.00	0.00	0.00	0.00	0.00

City of Livingston, Texas 20254 - 2026 Annual Budget Texas General Land Office Grant			FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
		FY 23/2024 Actual				
Total Salaries & Benefits	0.00	0.00	0.00	0.00	0.00	0.00
Total Liability Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Total Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
Total Property Services	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Services	0.00	0.00	0.00	0.00	0.00	0.00
Total Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfer	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital	102,787.50	2,438,212.50	111,973.15	57,091.94	2,326,239.35	
Total	102,787.50	2,438,212.50	111,973.15	57,091.94	2,326,239.35	
	-					
Excess of Revenue over (under)						
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance Beginning of Year	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance End of Year	0.00	0.00	0.00	0.00	0.00	0.00

City of Livingston, Texas 2025 - 2026 Annual Budget Library Memorial Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Revenues						
07-07-00-4460	MEMORIAL DONATIONS	8,643.08	8,000.00	9,645.15	9,645.15	8,000.00
	Total Revenue	8,643.08	8,000.00	9,645.15	9,645.15	8,000.00
07-07-00-6195	MEMORIAL CAPITAL EXPENSE	358.27	400.00	0.00	0.00	0.00
	Total Expense	358.27	400.00	0.00	0.00	0.00
	TOTAL LIBRARY MEMORIAL	8,284.81	7,600.00	9,645.15	9,645.15	8,000.00
	Total Salaries & Benefits	0.00	0.00	0.00	0.00	0.00
	Total Liability Insurance	0.00	0.00	0.00	0.00	0.00
	Total Professional Services	0.00	0.00	0.00	0.00	0.00
	Total Property Services	0.00	0.00	0.00	0.00	0.00
	Total Other Services	0.00	0.00	0.00	0.00	0.00
	Total Supplies	0.00	0.00	0.00	0.00	0.00
	Total Capital	358.27	400.00	0.00	0.00	0.00
	Total	358.27	400.00		0.00	0.00
	Excess of Revenue over (under)	8,284.81	7,600.00	9,645.15	9,645.15	8,000.00
	Fund Balance Beginning of Year	36,410.00	44,694.81	44,694.81	44,694.81	54,339.96
	Fund Balance End of Year	44,694.81	52,294.81	54,339.96	54,339.96	62,339.96

City of Livingston, Texas 2025 - 2026 Annual Budget Main Street Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
08-01-00-4410	MAIN ST. DONATIONS/RECOVERY	24,787.50	25,000.00	7,034.00	12,500.00	25,000.00
08-01-00-4440	MAIN ST. EARNED INTEREST	225.13	237.00	123.75	165.00	165.00
	MAIN ST. TRANSFER IN FROM					
08-01-00-4475	OTHER FUNDS	42,637.44	0.00	0.00	0.00	0.00
Total Revenue		67,650.07	25,237.00	7,157.75	12,665.00	25,165.00
08-01-00-6145	MAIN ST. SUPPLIES	187.41	300.00	0.00	300.00	300.00
08-01-00-6181	MAIN ST. PROGRAMMING	28,279.00	25,000.00	5,000.00	25,000.00	25,000.00
Total Expense		28,466.41	25,300.00	5,000.00	25,300.00	25,300.00
TOTAL MAIN STREET FUND		39,183.66	(63.00)	2,157.75	(12,635.00)	(135.00)

City of Livingston, Texas 2025 - 2026 Annual Budget Main Street Fund	FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Total Salaries & Benefits	0.00	0.00	0.00	0.00	0.00
Total Liability Insurance	0.00	0.00	0.00	0.00	0.00
Total Professional Services	0.00	0.00	0.00	0.00	0.00
Total Property Services	0.00	0.00	0.00	0.00	0.00
Total Other Services	28,279.00	25,000.00	5,000.00	25,000.00	25,000.00
Total Supplies	187.41	300.00	-	300.00	300.00
Total Capital	0.00	0.00	0.00	0.00	0.00
Total	28,466.41	25,300.00	5,000.00	25,300.00	25,300.00
Excess of Revenue over (under) Expenditures	39,183.66	(63.00)	2,157.75	(12,635.00)	(135.00)
Fund Balance Beginning of Year	0.00	39,183.66	39,183.66	39,183.66	26,548.66
Fund Balance End of Year	39,183.66	39,120.66	41,341.41	26,548.66	26,413.66

City of Livingston, Texas 2025 - 2026 Annual Budget Hotel/Motel Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
10-01-00-4301	HOTEL OCCUPANCY TAX	384,505.54	345,000.00	229,058.70	345,000.00	345,000.00
10-01-00-4440	EARNED INTEREST	30,488.22	30,000.00	18,756.58	25,025.00	21,500.00
Total Revenue		414,993.76	375,000.00	247,815.28	370,025.00	366,500.00
10-01-00-6136	ADMN HOTEL TAX CONTRIBUTIONS	115,000.00	100,000.00	24,347.10	100,000.00	100,000.00
10-01-00-6195	Matthews Park Restroom	0.00	165,000.00	0.00	0.00	230,000.00
10-01-00-6195	Pedigo Park Restroom/Concession	0.00	750,000.00	0.00	0.00	750,000.00
10-01-00-6195	Pedigo Park Restroom	0.00	165,000.00	0.00	0.00	165,000.00
10-01-00-7001	Transfer to other Funds	0.00	0.00	0.00	0.00	0.00
Total Expense		115,000.00	1,180,000.00	24,347.10	100,000.00	1,245,000.00
TOTAL HOTEL/MOTEL FUND		299,993.76	(805,000.00)	223,468.18	270,025.00	(878,500.00)

City of Livingston, Texas 2025 - 2026 Annual Budget Hotel/Motel Fund	FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Total Salaries & Benefits	0.00	0.00	0.00	0.00	0.00
Total Liability Insurance	0.00	0.00	0.00	0.00	0.00
Total Professional Services	115,000.00	100,000.00	24,347.10	100,000.00	100,000.00
Total Property Services	0.00	0.00	0.00	0.00	0.00
Total Other Services	0.00	0.00	0.00	0.00	0.00
Total Supplies	0.00	0.00	0.00	0.00	0.00
Total Capital	0.00	1,080,000.00	0.00	0.00	1,145,000.00
Total Transfer to other Funds	0.00	0.00	0.00	0.00	0.00
Total	115,000.00	1,180,000.00	24,347.10	100,000.00	1,245,000.00
Excess of Revenue over (under) Expenditures	299,993.76	(805,000.00)	223,468.18	270,025.00	(878,500.00)
Fund Balance Beginning of Year	1,767,114.00	2,067,107.76	2,067,107.76	2,067,107.76	2,337,132.76
Fund Balance End of Year	2,067,107.76	1,262,107.76	2,290,575.94	2,337,132.76	1,458,632.76

City of Livingston, Texas 2025 - 20265 Annual Budget Opioid Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
11-01-00-4301	OPIOID ABATEMENT SETTLEMENT	4,468.29	0.00	21,798.68	21,798.68	0.00
Total Revenue		4,468.29	0.00	21,798.68	21,798.68	0.00
11-04-00-6145	SUPPLIES	2,012.00		0.00		
11-04-00-6195	CAPITAL - DRONE	1,149.47	0.00	0.00	0.00	8,420.00
Total Capital Expense		3,161.47	0.00	0.00	0.00	8,420.00
TOTAL OPIOD FUND		1,306.82	0.00	21,798.68	21,798.68	(8,420.00)
Total Salaries & Benefits		0.00	0.00	0.00	0.00	0.00
Total Liability Insurance		0.00	0.00	0.00	0.00	0.00
Total Professional Services		0.00	0.00	0.00	0.00	0.00
Total Property Services		0.00	0.00	0.00	0.00	0.00
Total Other Services		0.00	0.00	0.00	0.00	0.00
Total Supplies		2,012.00	0.00	0.00	0.00	0.00
Total Capital		1,149.47	0.00	0.00	0.00	8,420.00
Total		3,161.47	0.00	0.00	0.00	8,420.00
Excess of Revenue over (under)		1,306.82	0.00	21,798.68	21,798.68	(8,420.00)
Fund Balance Beginning of Year		22,968.00	24,274.82	24,274.82	24,274.82	46,073.50
Fund Balance End of Year		24,274.82	24,274.82	46,073.50	46,073.50	37,653.50

City of Livingston, Texas 2025 - 2026 Annual Budget Donation Fund		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
Revenues						
50-01-00-4472	Donations - Received City Hall	5,025.00	0.00	10,000.00	10,000.00	0.00
50-04-00-4472	Donations - Police Dept.	0.00	0.00	5,000.00	5,000.00	0.00
50-07-00-4472	Donations - Received Library	12,016.00	0.00	0.00	0.00	0.00
Total Revenue		17,041.00	0.00	15,000.00	15,000.00	0.00
50-04-00-6162	Humanitarian Relief	1,729.58	0.00	813.65	1,200.00	1,200.00
Total Capital Expense		1,729.58	0.00	813.65	1,200.00	1,200.00
Total Salaries & Benefits		0.00	0.00	0.00	0.00	0.00
Total Liability Insurance		0.00	0.00	0.00	0.00	0.00
Total Professional Services		0.00	0.00	0.00	0.00	0.00
Total Property Services		0.00	0.00	0.00	0.00	0.00
Total Other Services		0.00	0.00	813.65	1,200.00	1,200.00
Total Supplies		0.00	0.00	0.00	0.00	0.00
Total Capital		0.00	0.00	0.00	0.00	0.00
Total		0.00	0.00	813.65	1,200.00	1,200.00
Excess of Revenue over (under)		15,311.42	0.00	14,186.35	13,800.00	(1,200.00)
Fund Balance Beginning of Year		0.00	15,311.42	15,311.42	15,311.42	29,111.42
Fund Balance End of Year		15,311.42	15,311.42	29,497.77	29,111.42	27,911.42

City of Livingston, Texas 2025 - 2026 Annual Budget Golf Course Improvement		FY 23/2024 Actual	FY 2024-25 Budget with Amendments	FY 24/2025 Actual June 30, 2025	FY 24/2025 Projected Year End	FY 2025-26 Proposed Budget
<u>Revenues</u>						
06-01-00-4472	Donations - Received	0.00	0.00	0.00	229,381.00	0.00
Total Revenue		0.00	0.00	0.00	229,381.00	0.00
06-06-00-6195	Golf Cart Path Improvements	0.00	0.00	0.00	229,381.00	0.00
Total Capital Expense		0.00	0.00	0.00	229,381.00	0.00
Total Salaries & Benefits		0.00	0.00	0.00	0.00	0.00
Total Liability Insurance		0.00	0.00	0.00	0.00	0.00
Total Professional Services		0.00	0.00	0.00	0.00	0.00
Total Property Services		0.00	0.00	0.00	0.00	0.00
Total Other Services		0.00	0.00	0.00	229,381.00	0.00
Total Supplies		0.00	0.00	0.00	0.00	0.00
Total Capital		0.00	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	229,381.00	0.00
Excess of Revenue over (under)		0.00	0.00	0.00	0.00	0.00
Fund Balance Beginning of Year		0.00	0.00	0.00	0.00	0.00
Fund Balance End of Year		0.00	0.00	0.00	0.00	0.00

**RECAP OF CAPITAL EXPENDITURES
2025-2026**

<u>ACCOUNTING CODE</u>	<u>DEPARTMENT, AMOUNT AND DESCRIPTION OF ITEM</u>
01-6195	<u>GENERAL FUND - ADMINISTRATION - \$10,000</u> \$10,000 Repair/Update City Hall
01-03-00-6195	<u>GENERAL FUND - FIRE DEPARTMENT - \$100,000</u> \$100,000 Fire hose, firefighting and communications equipment, air packs, bunker gear, and other necessary equipment.
01-04-00-6195	<u>GENERAL FUND - POLICE DEPARTMENT - \$35,000</u> \$10,000 Repair/Update City Hall \$25,000 (25) Pistol & Holsters
01-05-00-6195	<u>GENERAL FUND - STREET DEPARTMENT - \$880,000</u> \$10,000 Repair/Update City Hall \$100,000 Tractor w/Attachments \$220,000 West Park Dr. \$300,000 Thunder Mountain Stabilize & 2 Course Seal \$250,000 Seal Coat Dirt Streets
01-06-00-6195	<u>GENERAL FUND - PARKS DEPARTMENT - \$385,000</u> \$10,000 Repair/Update City Hall 100,000.00 Cannon Pond & Park Sign, Parking Area and Benches 175,000.00 Airport Lounge Area 100,000.00 Swimming Pool Repairs
01-07-00-6195	<u>GENERAL FUND - LIBRARY DEPARTMENT - \$44,000</u> \$10,000 Repair/Update City Hall 5,000.00 People Counter 29,000.00 Collection Development
01-08-00-6195	<u>GENERAL FUND - GARAGE DEPARTMENT - \$15,000</u> \$10,000 Repair/Update City Hall \$5,000 Big Truck & Equipment Scan Tool
01-09-00-6195	<u>GENERAL FUND - TRADE DAYS DEPARTMENT - \$10,000</u> \$10,000 Repair/Update City Hall
02-09-00-6195	<u>UTILITY FUND - ELECTRIC DEPARTMENT - \$838,000</u> 10,000.00 Repair/Update City Hall 10,000.00 Update/Repair Drive Thru 10,000.00 Safety Lighting & Communication Equipment 8,000.00 Three Phase pole top switch 800,000.00 Line reconductoring S. Washington

RECAP OF CAPITAL EXPENDITURES

2025-2026

02-10-00-6195 UTILITY FUND - WATER DEPARTMENT - \$3,865,000
10,000.00 Repair/Update City Hall
10,000.00 Update/Repair Drive Thru
35,000.00 High School Water Tank Generator & Trans. Switch
35,000.00 Jackson St. Water Tank Generator & Trans. Switch
175,000.00 12" Waterline South end Bypass Area
3,600,000.00 Prison est 500,000 gallons

02-11-00-6195 UTILITY FUND - SEWER DEPARTMENT - \$1,260,000
10,000.00 Repair/Update City Hall
100,000.00 Mahole Rehab - Liner Install
100,000.00 Study & Engineering WWTP
100,000.00 SCADA Upgrade
300,000.00 Rehab (3) Lift Stations (Snell, Far St, Wirt Davis)
650,000.00 Bar Screen Prison Lift Station

10-01-00-6136 HOTEL/MOTEL TAX FUND - \$1,245,000
100,000.00 Hotel Tax Contributions
230,000.00 Matthews Park Restroom
750,000.00 Pedigo Park Restroom/Concession-Soccer Field
165,000.00 Pedigo Park Restroom/Concession-Football Field

30-00-00-6195 General Fund Capital Replacement - \$463,200
40,000.00 Replace Fuel/Fire Station 2 Generator
380,000.00 Replace (4) Police Cars includes equipment & outfitting
40,000.00 Gravely Mowers
3,200.00 Library Computers

40-00-00-6195 Utility Fund Capital Replacement - \$352,330
277,330.00 Electric - Altec Bucket Truck
75,000.00 Sewer - Tractor Replacement