Town of Round Top

BUDGET
Fiscal Year 2026-2027

October 1, 2026 - September 30, 2027

GENERAL FUND
WASTEWATER FUND
HOTEL OCCUPANCY TAX FUND
GLO MIT-MOD CAPITAL PROJECT FUND
TxDOT TA SUP CAPITAL PROJECT FUND

Adopted September ____, 2026

This budget will raise more total property taxes than last year's budget by $________ (____%), and of that amount $_____ is tax revenue to be raised from new property added to the tax roll this year.

Town of Round Top, Texas - PO Box 215, Round Top, Texas 78954-0215

Town of Round Top

GENERAL FUND
WASTEWATER FUND
HOTEL OCCUPANCY TAX FUND
GLO MIT-MOD CAPITAL PROJECT FUND
TxDOT TA SUP CAPITAL PROJECT FUND

Mayor Judith Vincent
Mayor pro tem Melody Nagel
Alderwoman Lou Ann Phillips
Alderwoman Jeannette Burger
Alderwoman Karen Duddelsten
Alderwoman Brooke Michie

Town Clerk Sylvie Armstrong
Deputy Administrator David K. Stall
Building Official Wayne Tutt

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TOWN OF ROUND TOP FY-2026/2027 BUDGET
[1] GENERAL FUND

[0] GENERAL FUND REVENUE

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Property Tax	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
1010 Property Tax	$ 40,000.00	$ 36,074.26	$ 40,000.00	$ 46,676.32	$ 46,676.32	$ 50,000.00
Subtotal:	$ 40,000.00	$ 36,074.26	$ 40,000.00	$ 46,676.32	$ 46,676.32	**$ 50,000.00**
	over / (under)	$ (3,925.74)		over / (under)	$ 6,676.32	

1-0-1010 Property tax including current and prior year taxes, interest, and penalties.
The proposed 2025 tax rate is $0.03022 which is above the 'No New Revenue' tax rate ($0.02670).

Non-Property Tax	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
2000 Sales Tax	$ 550,000.00	$ 550,997.71	$ 585,000.00	$ 566,538.55	$ 597,970.00	$ 600,000.00
2050 Mixed Beverage Tax	$ 40,000.00	$ 61,642.85	$ 65,000.00	$ 56,450.53	$ 59,000.00	$ 60,000.00
Subtotal:	$ 590,000.00	$ 612,640.56	$ 650,000.00	$ 622,989.08	$ 656,970.00	**$ 660,000.00**
	over / (under)	$ 22,640.56		over / (under)	$ 6,970.00	

1-0-2000 Revenue generated by 1.5% sales tax remitted to the city monthly, of which 0.5% is collected for the Economic Development Corporation (EDC) and is transferred to the EDC upon receipt.
1-0-2050 Revenue generated by a tax on the sale of alcoholic beverages.

Licenses/Permits	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
3050 Permits: Building	$ 10,000.00	$ 16,100.00	$ 10,000.00	$ 9,850.00	$ 10,000.00	$ 10,000.00
3055 Permits: Vendor	$ 2,500.00	$ 6,300.00	$ 3,000.00	$ 7,150.00	$ 7,150.00	$ 7,000.00
3100 Permits: Food	$ 500.00	$ 550.00	$ 500.00	$ 200.00	$ 200.00	$ 200.00
3200 License: Beer & Wine	$ 300.00	$ 100.00	$ -	$ -	$ -	$ -
Subtotal:	$ 13,300.00	$ 23,050.00	$ 13,500.00	$ 17,200.00	$ 17,350.00	**$ 17,200.00**
	over / (under)	$ 9,750.00		over / (under)	$ 3,850.00	

1-0-3050 Building permit, plan review, and inspection fees.
1-0-3055 Specific use permits issued during Designated Events and Special Events.
1-0-3100 Specific use permits issued during Designated Events and Special Events.
1-0-3200 New license application fees.

Municipal Court	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
4010 Fines/Fees	$ 200.00	$ -	$ -	$ -	$ -	$ -
4050 Warrant Fees	$ 20.00	$ -	$ -	$ -	$ -	$ -
4300 Court Technology	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	$ 220.00	$ -	$ -	$ -	$ -	**$ -**
	over / (under)	$ (220.00)		over / (under)	$ -	

1-0-4010 Fees and fines collected by the Municipal Court. This revenue includes fees collected for the state.
1-0-4050 These are the fees collected by the court for the execution of arrest warrants.
1-0-4300 Fee collected by municipal court on certain convictions as authorized. Special Revenue Funds that can only be used for court technology expenditures. The revenue amount includes prior year balance, if any.

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[1] GENERAL FUND

[0] GENERAL FUND REVENUE - *Continued*

Capital & Property	FY-2024/2025 Budget	FY-2024/2025 Actual	FY-2025/2026 Budget	FY-2025/2026 Thru 08/31/26	FY-2025/2026 Projected EOY	FY-2026/2027 Budget
5350 Leases & Rentals	$ 1,400.00	$ 3,556.00	$ 5,000.00	$ 4,643.00	$ 4,756.00	$ 5,000.00
6050 Interest: Checking	$ 200.00	$ -	$ 200.00	$ -	$ -	$ -
6055 Interest: CD	$ 350.00	$ 898.78	$ 200.00	$ 1,030.45	$ 1,030.45	$ 400.00
Subtotal:	$ 1,950.00	$ 4,454.78	$ 5,400.00	$ 5,673.45	$ 5,786.45	**$ 5,400.00**
	over / (under)	$ 2,504.78		over / (under)	$ 386.45	

1-0-5350 Town Hall rental fees; Economic Development Corp office rental fees ($113/m per EDC-R-2019-5)
1-0-6050 Interest earned on funds in interest bearing General Fund checking accounts.
1-0-6055 Interest earned on funds maintained in General Fund Certificates of Deposit.

Miscellaneous Income	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
7000 Donations	$ -	$ 20,000.00	$ 5,000.00	$ 400.00	$ 400.00	$ 500.00
7800 Rebates & Credits	$ 6,500.00	$ 1,899.91	$ 9,000.00	$ 7,050.99	$ 7,050.99	$ 14,100.00
7900 Other Income	$ 100.00	$ 7,559.00	$ -	$ 382.74	$ 382.74	$ -
Subtotal:	$ 6,600.00	$ 29,458.91	$ 14,000.00	$ 7,833.73	$ 7,833.73	**$ 14,600.00**
	over / (under)	$ 22,858.91		over / (under)	$ (6,166.27)	

1-0-7000 Voluntary donations to the town (subject to council acceptance).
1-0-7800 Rebates, credits, and reimbursements. Includes insurance premium reimbursements from Round Top Family Library and Round Top Area Historical Society. Property tax reimbursement from Round Top Area Historical Society. Includes HOT & EDC reimbursement for website services.
1-0-7900 Sale of surplus goods, operating grants, and miscellaneous revenues (e.g. copies, reports, etc.).

Transfers	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
9999 Prior Year Balance	$ 87,950.00	$ 110,162.07	$ 127,643.35	$ 63,828.48	$ 63,828.48	$ 70,000.00
8100 Transfer from EDC	$ 215,000.00		$ 195,000.00	$ 165,000.00	$ 166,500.00	$ 97,250.00
Subtotal:	$ 302,950.00	$ 110,162.07	$ 322,643.35	$ 228,828.48	$ 230,328.48	**$ 167,250.00**
	over / (under)	$ (192,787.93)		over / (under)	$ (92,314.87)	

1-0-9999 Cash, cash equivalents, & receivables (October 1, 2026) used to fund the current year budget.
1-0-8100 EDC contribution towards its share of common expenses incurred by the GF. FY-2025/26 includes TxDOT shared use path, off site storage, and canon brochure.

GENERAL FUND	FY-2024/2025 Budget	FY-2024/2025 Actual	FY-2025/2026 Budget	FY-2025/2026 Thru 08/31/26	FY-2025/2026 Projected EOY	FY-2026/2027 Budget
TOTAL REVENUES	$ 955,020.00	$ 815,840.58	1,045,543.35	$ 929,201.06	$ 964,944.98	**914,450.00**
	over / (under)	$ (139,179.42)		over / (under)	$ (80,598.37)	

 Resolution No. 2026-

GENERAL FUND EXPENDITURES

[1] ADMINISTRATION

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Personnel	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
0100 Wages	$ 120,000.00	$ 145,934.15	$ 150,000.00	$ 136,751.88	$ 149,200.00	$ 150,000.00
0200 Payroll Taxes	$ 9,000.00	$ 11,256.12	$ 11,607.00	$ 10,159.65	$ 11,545.10	$ 11,607.00
Subtotal:	$ 129,000.00	$ 157,190.27	$ 161,607.00	$ 146,911.53	$ 160,745.10	**$ 161,607.00**
	over / (under)	$ 28,190.27		over / (under)	$ (861.90)	

1-1-0100 Town Clerk, Deputy Administrator, and Building Official.
1-1-0200 Social Security, Medicare, and unemployment taxes.

Supplies	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
1210 Office Supplies	$ 3,000.00	$ 1,784.08	$ 3,000.00	$ 1,102.22	$ 1,150.00	$ 3,000.00
1215 Bathroom Supplies	$ -	$ -	$ 5,000.00	$ 1,288.92	$ 1,400.00	$ 5,000.00
1220 Printed Supplies	$ 500.00	$ 2,425.25	$ 2,500.00	$ 339.91	$ 340.00	$ 2,000.00
1230 Postage	$ 800.00	$ 846.57	$ 800.00	$ 690.88	$ 765.00	$ 800.00
1320 Community Events	$ 3,000.00	$ 2,424.16	$ 13,000.00	$ 10,199.12	$ 11,000.00	$ 10,000.00
1350 Cannoneer Corps	$ 5,000.00	$ 2,581.57	$ 5,000.00	$ 2,619.40	$ 5,000.00	$ 5,000.00
Subtotal	$ 12,300.00	$ 10,061.63	$ 29,300.00	$ 16,240.45	$ 19,655.00	**$ 25,800.00**
	over / (under)	$ (2,238.37)		over / (under)	$ (9,645.00)	

1-1-1210 Paper goods, cleaning supplies, and office furniture. Does not include printer paper.
1-1-1215 Consumable supplies required for the public bathroom on the square. Includes paper towels, toilet paper, and hand soap.
1-1-1220 Printed forms. Includes building department forms, letterhead, envelopes, etc.
1-1-1230 Postage and fees for post office box.
1-1-1320 Candy, party supplies, decorations, etc.
1-1-1350 Supplies required for maintenance and operation of the town cannon, including safety equipment and period uniforms.

Maintenance	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
2010 Town Hall	$ 4,000.00	$ 7,661.08	$ 5,000.00	$ 7,274.66	$ 7,400.00	$ 5,000.00
2015 Restrooms	$ 1,500.00	$ 8,933.17	$ 5,000.00	$ 522.17	$ 522.17	$ 5,000.00
2020 Town Office	$ 5,000.00	$ 20,502.55	$ 5,000.00	$ 453.42	$ 453.42	$ 5,000.00
Subtotal	$ 10,500.00	$ 37,096.80	$ 15,000.00	$ 8,250.25	$ 8,375.59	**$ 15,000.00**
	over / (under)	$ 26,596.80		over / (under)	$ (6,624.41)	

1-1-2010 General maintenance and repairs of Town Hall and grounds. Does not include janitorial.
1-1-2015 General maintenance and repairs of restrooms on the Town Square. Does not include janitorial.
1-1-2020 General maintenance and repairs of town office and grounds. Does not include janitorial.

Services	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
3030 Legal Fees	$ 10,000.00	$ 23,411.93	$ 45,000.00	$ 52,910.72	$ 70,000.00	$ 90,000.00
3060 Accounting	$ 15,000.00	$ 18,150.00	$ 20,000.00	$ 4,875.00	$ 20,000.00	$ 20,000.00
3070 Tax Appraisal District	$ 1,000.00	$ 909.49	$ 1,000.00	$ 1,088.32	$ 1,200.00	$ 1,000.00
3080 Audit Fees	$ 12,000.00	$ 12,000.00	$ 15,000.00	$ 12,000.00	$ 12,000.00	$ 20,000.00
3090 Election Administratio	$ 2,800.00	$ 2,137.09	$ 3,000.00	$ 3,213.76	$ 3,213.76	$ 3,000.00
3110 Telephone & Internet	$ 6,000.00	$ 4,804.74	$ 5,500.00	$ 3,862.63	$ 4,400.00	$ 5,000.00
3120 Utilities: Electric	$ 6,000.00	$ 6,910.12	$ 7,500.00	$ 4,969.68	$ 5,500.00	$ 5,000.00
3130 Utilities: Water	$ 5,000.00	$ 3,973.69	$ 5,000.00	$ 9,213.57	$ 10,000.00	$ 5,000.00
3135 Website Services	$ 5,000.00	$ 11,484.59	$ 10,000.00	$ 8,653.19	$ 9,700.00	$ 12,500.00
3150 Trash	$ 2,000.00	$ 1,551.55	$ 2,000.00	$ 1,586.95	$ 1,721.10	$ 2,000.00
3240 Mayor/Council Expens	$ 2,000.00	$ 104.57	$ 2,000.00	$ 27.58	$ 27.58	$ 2,000.00

- Continued -

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[1] GENERAL FUND

GENERAL FUND EXPENDITURES - *Continued*

[1] ADMINISTRATION - *Continued*

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Services - *Continued*	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
3250 Dues & Subscriptions	$ 2,500.00	$ 826.00	$ 4,000.00	$ 3,920.75	$ 3,920.75	$ 4,000.00
3280 Training/Travel	$ 2,000.00	$ 540.00	$ 1,000.00	$ 2,078.58	$ 2,078.58	$ 2,000.00
3310 Insurance	$ 20,000.00	$ 19,289.90	$ 20,000.00	$ 17,653.72	$ 17,700.00	$ 20,000.00
3350 Office Equipment	$ 500.00	$ 146.65	$ 3,000.00	$ 790.31	$ 840.00	$ 3,000.00
3430 Legal Notices/Newspa	$ 1,000.00	$ 2,160.00	$ 1,000.00	$ 517.50	$ 625.00	$ 1,000.00
3550 Town Square Design	$ 20,000.00	$ 798.08	$ -	$ -	$ -	$ -
3610 Event Security	$ 20,000.00	$ 22,600.00	$ 25,000.00	$ 23,850.00	$ 23,850.00	$ 25,000.00
3620 Janitorial Service	$ 20,000.00	$ 23,245.00	$ 27,000.00	$ 25,100.00	$ 26,825.00	$ 28,000.00
3670 Contract Deputy	$ 42,000.00	$ 28,300.00	$ 30,000.00	$ 18,550.00	$ 20,550.00	$ -
3710 Library	$ 25,000.00	$ 1,000.00	$ 1,000.00	$ -	$ -	$ 1,000.00
3720 Historical Society	$ 5,000.00	$ -	$ -	$ -	$ -	$ -
3730 Fire Protection	$ 50,000.00	$ 30,000.00	$ 50,000.00	$ -	$ 25,000.00	$ 30,000.00
3740 Emerg Medical Serv	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00
3750 Animal Shelter	$ -	$ -	$ -	$ -	$ -	$ -
3780 Spl Projects/Events	$ 1,000.00	$ 129.25	$ 2,000.00	$ 880.00	$ 1,000.00	$ 2,000.00
3790 Outside Services	$ 2,000.00	$ 6,140.00	$ 7,000.00	$ 6,303.48	$ 6,303.48	$ 7,000.00
3810 Bank Fees	$ 200.00	$ 50.00	$ -	$ -	$ -	$ 100.00
3900 Other Service	$ -	$ 1,140.56	$ -	$ 1,226.31	$ 1,226.31	$ 1,000.00
Subtotal	$ 288,000.00	$ 231,803.21	$ 297,000.00	$ 203,272.05	$ 277,681.56	**$ 299,600.00**
	over / (under)	$ (56,196.79)		over / (under)	$ (19,318.44)	

1-1-3030 Legal services. City Attorney, advice, opinions, representation, and codification (MuniCode).
1-1-3060 General accounting services.
1-1-3070 Fayette County Appraisal District fees for tax collection.
1-1-3080 Annual audit expense and business consulting.
1-1-3090 The cost of voting machine, programming and support; printed election materials; Election Judge and clerks' wages; publishing election legal notices.
1-1-3110 Town Office local and long distance telephone and Internet service at offices and Town Hall.
1-1-3120 Electric service for Town Hall, town office, and fire station.
1-1-3130 Water service for Town Hall, town office, and fire station.
1-1-3135 Web based office software, website domain, and website services & maintenance. CivicPlus web services 50% reimbursed from HOT & EDC (25% each).
1-1-3150 Trash collection service for town office.
1-1-3240 Council expenses, including non-staff training and travel.
1-1-3250 Texas Municipal League, CAPCOG, and professional memberships.
1-1-3280 Town Clerk training. Does not include mayor and council training (see 1-1-3240).
1-1-3310 TML-IRP insurance for equipment; real and personal property including flood insurance, errors and omissions liability; and general liability (all funds and departments).
1-1-3350 Monthly copier/printer cost and fees.
1-1-3430 Publishing expenses.
1-1-3550 Architectural services and design renderings. Moved to Capital Project in FY-2025/2026.
1-1-3610 Contract police officers for parking and traffic control at Designated Events.
1-1-3620 Weekly janitorial service for Town Hall, Town Square restrooms, and town office.
1-1-3670 Contract police services from the Fayette County Sheriff's Department.
1-1-3710 Round Top Family Library support for public library.
1-1-3720 Round Top Area Historical Society support.
1-1-3730 Round Top - Warrenton Volunteer Fire Department support.
1-1-3740 Fayette County Emergency Medical Service support.
1-1-3750 Animal Shelter Service support.

1-1-3780 Portable restroom rental, and other event rental fees.
1-1-3790 Labor for erecting traffic barricades and no parking signs during community events.
1-1-3810 Commercial checking account, fees interest, and safety deposit box rental.
1-1-3900 Other service.

[1] ADMINISTRATION - *Continued*

	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
Debt Service	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
5011 Fire Station Principal	$ 1,000.00	$ -	$ 10,000.00	$ -	$ -	$ -
5012 Office Principal	$ 522.00	$ 2,220.91	$ 10,000.00	$ 2,120.43	$ 2,325.00	$ -
5511 Fire Station Interest	$ 1,360.00	$ 1,957.07	$ 2,000.00	$ 1,951.72	$ 1,951.72	$ 2,000.00
5512 Office Interest	$ 3,000.00	$ 2,661.17	$ 3,000.00	$ 2,354.81	$ 2,580.00	$ 3,000.00
Subtotal	$ 5,882.00	$ 6,839.15	$ 25,000.00	$ 6,426.96	$ 6,856.72	**$ 5,000.00**
	over / (under)	$ 957.15		over / (under)	$ (18,143.28)	

1-1-5011 Loan balance as of 08/31/26: $35,000.00. (Account # xxx1550)
1-1-5012 Loan balance as of 08/31/26: $62,285.30. (Account # xxx1551)
1-1-5511 Interest on loan. (Account # xxx1550)
1-1-5512 Interest on loan. (Account # xxx1551)

Capital Outlays	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
7050 Square Improvements	$ 5,000.00	$ 525.00	$ 15,000.00	$ -	$ -	$ -
7052 Office Improvements	$ -	$ -	$ 58,000.00	$ 44,155.00	$ 50,000.00	$ -
7055 Hall Improvements	$ -	$ -	$ 9,000.00	$ 5,851.50	$ 7,000.00	$ -
7058 Storage Building	$ -	$ -	$ 47,000.00	$ 44,156.52	$ 46,000.00	$ -
7150 Office Equipment	$ 500.00	$ -	$ 13,500.00	$ 6,371.25	$ 6,371.25	$ -
7155 Town Hall Furniture	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 5,500.00	$ 525.00	$ 142,500.00	$ 100,534.27	$ 109,371.25	**$ -**
	over / (under)	$ (4,975.00)		over / (under)	$ (33,128.75)	

1-1-7050 Town Square grounds, irrigation, structures and flat walk. Includes design and engineering services.
1-1-7052 Town office remodeling and structural improvements. Includes design and engineering services.
1-1-7055 Town Hall structural inspections and improvements. Includes design and engineering services.
1-1-7058 Town storage
1-1-7150 Interior furnishings including, desks, tables, chairs, podium, printer/copier equipment, and cabinets.
1-1-7155 Town Hall tables, chairs and other furniture.

Reserve	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
9500 Damage Claims	$ 10,000.00	$ -	$ 5,000.00	$ -	$ -	$ 5,000.00
9800 Contingency	$ 10,000.00	$ -	$ 20,000.00	$ 3,637.76	$ 3,637.76	$ 20,000.00
Subtotal	$ 20,000.00	$ -	$ 25,000.00	$ 3,637.76	$ 3,637.76	**$ 25,000.00**
	over / (under)	$ (20,000.00)		over / (under)	$ (21,362.24)	

1-1-9500 Reserve for local damage claims.
1-1-9800 Contingency.

ADMINISTRATION TOTAL	$ 471,182.00	$ 443,516.06	$ 695,407.00	$ 485,273.27	$ 586,322.98	**$ 532,007.00**
		$ (27,665.94)		over / (under)	$ (109,084.02)	

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[1] GENERAL FUND

GENERAL FUND EXPENDITURES - *Continued*

[2] MUNICIPAL COURT

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Personnel	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
0100 Wages	$ 4,000.00	$ 83.60	$ 5,000.00	$ 675.40	$ 800.00	$ 3,000.00
0200 Payroll Taxes	$ 400.00	$ 4.21	$ 773.80	$ -	$ 61.90	$ 232.14
Subtotal	$ 4,400.00	$ 87.81	$ 5,773.80	$ 675.40	$ 861.90	**$ 3,232.14**
over / (under)		$ (4,312.19)		over / (under)	$ (4,911.90)	

1-2-0100 Court Clerk.
1-2-0200 Social Security, Medicare, and unemployment taxes.

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Services	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
3210 Judge	$ 1,000.00	$ -	$ 1,000.00	$ -	$ -	$ 1,000.00
3220 Prosecutor	$ 1,000.00	$ -	$ 2,000.00	$ -	$ -	$ 2,000.00
3230 Jury Fees	$ 100.00	$ -	$ 100.00	$ -	$ -	$ 100.00
3280 Training/Travel	$ 400.00	$ -	$ 500.00	$ -	$ -	$ 500.00
3850 State Traffic Violation	$ 230.00	$ -	$ 230.00	$ -	$ -	$ 100.00
Subtotal	$ 2,730.00	$ -	$ 3,830.00	$ -	$ -	**$ 3,700.00**
over / (under)		$ (2,730.00)		over / (under)	$ (3,830.00)	

1-2-3210 Hourly compensation for services.
1-2-3220 Hourly compensation for services.
1-2-3230 Jurors are paid $6 for appearance at jury trials.
1-2-3280 Court Clerk (includes annual conferences and continuing education).
1-2-3850 Fees collected and remitted by the Municipal Court on behalf of the state.

MUNICIPAL COURT TOTAL	$ 7,130.00	$ 87.81	$ 9,603.80	$ 675.40	$ 861.90	**$ 6,932.14**

[3] PUBLIC WORKS

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Personnel	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
0100 Wages	$ 17,640.00	$ 8,040.50	$ 25,000.00	$ 13,266.50	$ 14,600.00	$ 20,000.00
0200 Payroll Taxes	$ 1,800.00	$ 560.28	$ 1,934.50	$ 1,078.05	$ 1,129.75	$ 1,547.60
Subtotal:	$ 19,440.00	$ 8,600.78	$ 26,934.50	$ 14,344.55	$ 15,729.75	**$ 21,547.60**
over / (under)		$ (10,839.22)		over / (under)	$ (11,204.75)	

1-3-0100 Handyman. Average 21 hours per month.
1-3-0200 Social Security, Medicare, and unemployment taxes.

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Supplies	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
1310 Traffic & Street Signs	$ 1,000.00	$ 191.95	$ 1,000.00	$ 3,486.16	$ 3,486.16	$ 1,000.00
1700 General	$ 100.00	$ 76.93	$ 100.00	$ 20.93	$ 100.00	$ 100.00
Subtotal	$ 1,100.00	$ 268.88	$ 1,100.00	$ 3,507.09	$ 3,586.16	**$ 1,100.00**
over / (under)		$ (831.12)		over / (under)	$ 2,486.16	

1-3-1310 Street and traffic signs; sign poles; mounting hardware; concrete, and street marking paint.
1-3-1700 Miscellaneous supplies and tools.

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[1] GENERAL FUND

GENERAL FUND EXPENDITURES - *Continued*

[3] PUBLIC WORKS - *Continued*

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Maintenance	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	**Budget**
2300 Road Repair	$ 15,000.00	$ 13,036.00	$ 20,000.00	$ -	$ -	$ 3,000.00
2310 Storm Drainage	$ 10,000.00	$ 13,036.00	$ 5,000.00	$ -	$ -	$ 1,000.00
2370 Radar Speed Signs	$ 5,000.00	$ -	$ 1,000.00	$ -	$ -	$ 1,500.00
Subtotal	$ 30,000.00	$ 26,072.00	$ 26,000.00	$ -	$ -	**$ 5,500.00**
	over / (under)	$ (3,928.00)		over / (under)	$ (26,000.00)	

1-3-2300 Asphalt patch; road base; street sealers. Includes repair of street drainage.
1-3-2310 Routine stormwater ditch maintenance and culvert replacement.
1-3-2370 Maintenance including replacement of failing or damaged equipment.

Services	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
3120 Electric Street Lights	$ 900.00	$ 823.90	$ 1,000.00	$ 823.90	$ 898.80	$ 1,000.00
3520 Engineering & Survey	$ 15,000.00	$ 4,116.25	$ 7,500.00	$ 1,230.00	$ 1,230.00	$ 5,000.00
3600 Contract Labor	$ 12,000.00	$ 6,805.75	$ 8,000.00	$ -	$ -	$ -
3630 Landscaping/Mowing	$ 15,000.00	$ -	$ 3,000.00	$ -	$ -	$ 5,000.00
3635 Tree Service	$ 5,000.00	$ 500.00	$ 2,000.00	$ -	$ -	$ 2,000.00
Subtotal	$ 47,900.00	$ 12,245.90	$ 21,500.00	$ 2,053.90	$ 2,128.80	**$ 13,000.00**
	over / (under)	$ (35,654.10)		over / (under)	$ (19,371.20)	

1-3-3120 Street lights.
1-3-3520 Engineering and survey services for all General Fund departments including rights-of-way, roads, and topographical. Excludes capital project engineering.
1-3-3600 Including manual watering of plants and landscaping.
1-3-3630 Contract landscaping services, mowing, irrigation and plantings for all General Fund departments.
1-3-3635 Tree service (ROW), public spaces, and town properties, excluding wastewater plant.

Capital Outlays	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
7310 Streets & Drainage	$ 8,000.00	$ -	$ -	$ -	$ -	$ 25,000.00
7330 Walking Path	$ -	$ -	$ 10,000.00	$ -	$ -	$ -
7340 Lamp Posts	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ 8,000.00	$ -	$ 10,000.00	$ -	$ -	**$ 25,000.00**
	over / (under)	$ (8,000.00)		over / (under)	$ (10,000.00)	

1-3-7310 Street and drainage construction, includes on-street parking. Includes design and engineering
1-3-7330 Town portion of TxDOT Transportation Alternatives project.
1-3-7340 Installation of decorative lamp posts in street rights-of-way.

PUBLIC WORKS TOTAL	$ 87,000.00	$ 38,317.90	**$ 57,500.00**	$ 2,053.90	$ 2,128.80	**$ 66,147.60**
		$ (48,682.10)		over / (under)	$ (55,371.20)	

Transfers	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
8300 To EDC	$ 183,331.50		$ 194,998.05	$ 177,914.21	$ 199,321.34	$ 199,998.00
8302 To Wastewater Fund	$ 50,000.00		$ -	$ -	$ -	$ -
Subtotal	$ 233,331.50	$ -	$ 194,998.05	$ 177,914.21	$ 199,321.34	**$ 199,998.00**
	over / (under)	$ (233,331.50)		over / (under)	$ 4,323.29	

1-3-8300 Sales tax due (1/3) from General Fund bank account to EDC account.
1-3-8302 General Fund contribution to Wastewater Fund.

TRANSFERS TOTAL	$ 233,331.50	$ -	$ 194,998.05	$ 177,914.21	$ 199,321.34	$ 199,998.00
		$ (233,331.50)		over / (under)	$ 4,323.29	

GENERAL FUND EXPENDITURES - *Continued*

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[1] GENERAL FUND

Reserve	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
9900 Reserve	$ 136,936.50	$ 47,187.56	$ 60,000.00	$ -	$ -	$ 90,000.00
Subtotal	$ 136,936.50	$ 47,187.56	$ 60,000.00	$ -	$ -	**$ 90,000.00**
	over / (under)	$ (89,748.94)		over / (under)	$ (60,000.00)	

1-3-9900 Operating Reserve (goal 3 months operating costs)

RESERVE TOTAL	$ 136,936.50	$ 47,187.56	$ 60,000.00	$ -	$ -	$ 90,000.00
		$ (89,748.94)		over / (under)	$ (60,000.00)	

GENERAL FUND	FY-2024/2025		FY-2024/2025			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
TOTAL EXPENSES	$ 935,580.00	$ 529,109.33	1,017,508.85	$ 665,916.78	$ 788,635.02	**895,084.74**

EXPENDITURES BY CATEGORY	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
Personnel	$ 133,400.00	$ 157,278.08	$ 167,380.80	$ 147,586.93	$ 161,607.00	$ 186,386.74
Supplies	$ 13,400.00	$ 10,330.51	$ 30,400.00	$ 19,747.54	$ 23,241.16	$ 26,900.00
Maintenance	$ 40,500.00	$ 63,168.80	$ 41,000.00	$ 8,250.25	$ 8,375.59	$ 20,500.00
Services	$ 338,630.00	$ 244,049.11	$ 322,330.00	$ 205,325.95	$ 279,810.36	$ 316,300.00
Debt Service	$ 5,882.00	$ 6,839.15	$ 25,000.00	$ 6,426.96	$ 6,856.72	$ 5,000.00
Capital Outlays	$ 13,500.00	$ 525.00	$ 152,500.00	$ 100,534.27	$ 109,371.25	$ 25,000.00
Transfers	$ 233,331.50	$ -	$ 194,998.05	$ 177,914.21	$ 199,321.34	$ 199,998.00
Contingency & Reserve	$ 156,936.50	$ 47,187.56	$ 85,000.00	$ 3,637.76	$ 3,637.76	$ 115,000.00
GENERAL FUND TOTAL	$ 935,580.00	$ 529,378.21	1,018,608.85	$ 669,423.87	$ 792,221.18	**895,084.74**
	over / (under)	$ (406,201.79)		over / (under)	$ (226,387.67)	

EXPENDITURES BY DEPARTMENTS	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
General & Administrative	$ 471,182.00	$ 443,516.06	$ 695,407.00	$ 485,273.27	$ 586,322.98	$ 532,007.00
Municipal Court	$ 7,130.00	$ 87.81	$ 9,603.80	$ 675.40	$ 861.90	$ 6,932.14
Public Works Department	$ 87,000.00	$ 38,317.90	$ 57,500.00	$ 2,053.90	$ 2,128.80	$ 66,147.60
Transfers & Reserves	$ 370,268.00	$ 47,187.56	$ 254,998.05	$ 177,914.21	$ 199,321.34	$ 289,998.00
GENERAL FUND TOTAL	$ 935,580.00	$ 529,109.33	1,017,508.85	$ 665,916.78	$ 788,635.02	**895,084.74**
	over / (under)	$ (406,470.67)		over / (under)	$ (228,873.83)	

REVENUE vs. EXPENSE	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
REVENUES	$ 955,020.00	$ 815,840.58	$ 1,045,543.35	$ 929,201.06	$ 964,944.98	$ 914,450.00
EXPENDITURES	$ 935,580.00	$ 529,378.21	$ 1,018,608.85	$ 669,423.87	$ 792,221.18	$ 895,084.74
GENERAL FUND NET	$ 19,440.00	$ 286,462.37	$ 26,934.50	$ 259,777.19	$ 172,723.80	**$ 19,365.26**
	over / (under)	$ 267,022.37		over / (under)	$ 145,789.30	

TOWN OF ROUND TOP FY-2025/2026 BUDGET
[2] WASTEWATER FUND

[0] WASTEWATER FUND REVENUE

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Revenue	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
5150 Service Fees	$ 50,000.00	$ 94,851.92	$ 100,000.00	$ 95,389.86	$ 104,000.00	$ 100,000.00
5200 Connection Fees	$ 1,000.00	$ -	$ 100.00	$ -	$ -	$ 100.00
5300 Late Fees	$ 50.00	$ 3,100.00	$ -	$ 5,550.00	$ 5,550.00	$ 200.00
6050 Interest: Checking	$ 500.00	$ 695.86	$ 500.00	$ 605.74	$ 660.00	$ 500.00
6100 Other Income	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 51,550.00	$ 98,647.78	$ 100,600.00	$ 101,545.60	$ 110,210.00	**$ 100,800.00**
	over / (under)	$ 47,097.78		over / (under)	$ 9,610.00	

2-0-5150 Sewer service charges.
2-0-5200 Sewer connection and extension of service fees.
2-0-5300 Late fees charged to customers with an outstanding balance of more than $10.
2-0-6050 Interest earned on funds maintained an interest bearing checking account.
2-0-6100 This revenue line item was retired in FY-2024/25.

Transfers	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
8101 From General Fund	$ 50,000.00		$ -	$ -	$ -	$ -
8200 From EDC	$ 50,000.00		$ -	$ -	$ -	$ -
9999 Prior Year Balance	$ 62,000.00		$ 139,188.71	$ 150,668.09	$ 150,668.09	$ 80,000.00
Total	$ 162,000.00	$ -	$ 139,188.71	$ 150,668.09	$ 150,668.09	**$ 80,000.00**
	over / (under)	$ (162,000.00)		over / (under)	$ 11,479.38	

2-0-8101 Transfers from General Fund
2-0-8200 Project transfers from the Economic Development Corporation.
2-0-9999 Cash, cash equivalents, and receivables as of October 1, 2023.

WASTEWATER REVENUE	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
TOTAL REVENUES	$ 213,550.00	$ 98,647.78	$ 239,788.71	$ 252,213.69	$ 260,878.09	**$ 180,800.00**
	over / (under)	$ (114,902.22)		over / (under)	$ 21,089.38	

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[2] WASTEWATER FUND

WASTEWATER FUND EXPENDITURES

[1] WASTEWATER

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Personnel	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
0100 Wages	$ 12,000.00	$ 3,009.60	$ 10,000.00	$ 3,096.00	$ 3,250.00	$ 5,000.00
0200 Payroll Taxes	$ 1,000.00	$ 230.24	$ 773.80	$ 236.87	$ 251.49	$ 386.90
Total	$ 13,000.00	$ 3,239.84	$ 10,773.80	$ 3,332.87	$ 3,501.49	**$ 5,386.90**
	over / (under)	$ (9,760.16)		over / (under)	$ (7,272.32)	

2-1-0100 Wastewater Manager
2-1-0200 Social Security, Medicare, and unemployment taxes.

Supplies	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
1100 Chemicals	$ 600.00	$ 1,169.96	$ 1,000.00	$ 564.21	$ 585.00	$ 1,000.00
1700 General	$ 500.00	$ 117.80	$ 500.00	$ -	$ -	$ 500.00
Total	$ 1,100.00	$ 1,287.76	$ 1,500.00	$ 564.21	$ 585.00	**$ 1,500.00**
	over / (under)	$ 187.76		over / (under)	$ (915.00)	

2-1-1100 Wastewater treatment chemicals. Includes solids, liquids, and gases.
2-1-1700 Supplies used in maintaining the wastewater facilites.

Maintenance	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
2100 Mowing & Tree Work	$ 7,000.00	$ 70.56	$ 3,000.00	$ -	$ -	$ 3,000.00
2500 Collection System	$ 2,000.00	$ 1,550.00	$ 3,000.00	$ -	$ -	$ 3,000.00
2600 Wastewater Plant	$ 8,000.00	$ -	$ 8,000.00	$ 1,599.49	$ 1,600.00	$ 8,000.00
Total	$ 17,000.00	$ 1,620.56	$ 14,000.00	$ 1,599.49	$ 1,600.00	**$ 14,000.00**
	over / (under)	$ (15,379.44)		over / (under)	$ (12,400.00)	

2-1-2100 Mowing and tree work at the wastewater plant (34 mowings & 2 shredding per year)
2-1-2500 Maintenance/repair of sewer collection system including lines, valves and manholes.
2-1-2600 Maintenance/repair of sewer plant equipment and facilities, including generator maintenance

WASTEWATER FUND EXPENDITURES - *Continued*

[1] WASTEWATER - *Continued*

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Services	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
3115 Auto Dialer	$ 750.00	$ 692.38	$ 750.00	$ 593.26	$ 700.00	$ 750.00
3120 Electric	$ 25,000.00	$ 16,627.88	$ 15,000.00	$ 10,466.98	$ 11,300.00	$ 15,000.00
3130 Water	$ 6,000.00	$ 10,192.70	$ 10,000.00	$ 12,981.62	$ 14,500.00	$ 12,000.00
3135 Web Based Software	$ 700.00	$ 683.40	$ 1,000.00	$ 707.40	$ 707.40	$ 1,000.00
3170 Show Services	$ 30,000.00	$ 6,791.79	$ 10,000.00	$ -	$ -	$ 10,000.00
3430 Legal Notices	$ 100.00	$ -	$ 100.00	$ -	$ -	$ 100.00
3520 Engineering Fees	$ 15,000.00	$ 890.00	$ -	$ -	$ -	$ -
3540 Operation Services	$ 30,000.00	$ 22,000.00	$ 25,000.00	$ 23,140.00	$ 25,140.00	$ 25,000.00
3545 Laboratory Services	$ 4,500.00	$ 1,464.00	$ 4,500.00	$ 1,752.00	$ 2,000.00	$ 4,500.00
3810 Bank Service Charges	$ 250.00	$ 35.00	$ 250.00	$ -	$ -	$ 100.00
3840 Permit/License Fees	$ 1,250.00	$ 1,250.00	$ 1,250.00	$ 1,250.00	$ 1,250.00	$ 1,250.00
3900 Other Expenses	$ -	$ 159.25	$ -	$ -	$ -	$ -
Total	$ 113,550.00	$ 60,786.40	$ 67,850.00	$ 50,891.26	$ 55,597.40	**$ 69,700.00**
	over / (under)	$ (52,763.60)		over / (under)	$ (12,252.60)	

2-1-3115 Automatic telephone dialer.
2-1-3120 Wastewater plant electric.
2-1-3130 Wastewater plant purchased water.
2-1-3135 Annual software license and maintenance agreements; and, software change fees.
2-1-3170 Temporary wastewater holding tank and hauling wastewater for off-site treatment.
2-1-3430 Newspaper publishing legal notices.
2-1-3520 Non-construction engineering services. Does not include engineering for capital projects.
2-1-3540 Contract wastewater plant operator.
2-1-3545 Laboratory testing services.
2-1-3810 Bank service charges and fees.
2-1-3840 Texas Commission on Environmental Quality (TCEQ) permit fees and fines.
2-1-3900 Unanticipated exceptional expenses. Includes bad debt.

Capital Outlays	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
7050 Facilities	$ 5,000.00	$ 2,600.75	$ 30,000.00	$ -	$ -	$ -
7080 Line Easements	$ -	$ -	$ -	$ -	$ -	$ -
7200 Equipment	$ -	$ -	$ 66,000.00	$ 63,203.00	$ 66,000.00	$ 4,000.00
7250 Fence	$ -	$ -	$ -	$ -	$ -	$ -
7300 Sewer Lines	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ 11,132.16	$ -	$ 40,454.48	$ 44,132.16	$ 37,000.00
	$ 5,000.00	$ 13,732.91	$ 96,000.00	$ 103,657.48	$ 110,132.16	**$ 41,000.00**
	over / (under)	$ 8,732.91		over / (under)	$ 14,132.16	

2-1-7050 Wastewater treatment facilities, including grounds, structures, maintenance holes, piping and valves (both wastewater and air) at the treatment plant. Does not include equipment (electrical, pumps, blowers, motors, meters, scales), fences or gates. Includes design and engineering cost.
2-1-7080 Cost of purchasing easements for wastewater gathering lines and associated facilities.
2-1-7200 Wastewater gathering and treatment equipment, including electrical, pumps, blowers, motors, meters, scales and installation labor. Includes design and engineering cost. Does not include treatment facility valves or piping. FY-2025/26 include power generator ($56,000) and blower
2-1-7250 Fences and gates.
2-1-Depr Sewer gathering lines and maintenance holes, including force mains and gravity lines. Does not including piping at the treatment plant. Includes design and engineering cost.

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[2] WASTEWATER FUND

WASTEWATER FUND EXPENDITURES - *Continued*

[1] WASTEWATER - *Continued*

Contingency & Reserve	FY-2024/2025 Budget	FY-2024/2025 Actual	FY-2025/2026 Budget	FY-2025/2026 Thru 08/31/26	FY-2025/2026 Projected EOY	FY-2026/2027 Budget
9800 Contingency	$ 1,900.00	$ -	$ 32,283.96	$ -	$ -	$ 32,716.37
9900 Reserve	$ 62,000.00	$ -	$ 17,380.95	$ -	$ -	$ 16,496.73
	$ 63,900.00	$ -	$ 49,664.91	$ -	$ -	**$ 49,213.10**
	over / (under)	$ (63,900.00)		over / (under)	$ (49,664.91)	

2-1-9800 Unforeseen expenses.
2-1-9900 Three months operating cost.

WASTEWATER	FY-2024/2025 Budget	FY-2024/2025 Actual	FY-2025/2026 Budget	FY-2025/2026 Thru 08/31/26	FY-2025/2026 Projected EOY	FY-2026/2027 Budget
EXPENDITURES TOTAL	$ 213,550.00	$ 80,667.47	$ 239,788.71	$ 160,045.31	$ 171,416.05	$ 180,800.00
	over / (under)	$ (132,882.53)		over / (under)	$ (68,372.67)	

REVENUE vs. EXPENSE	FY-2024/2025 Budget	FY-2024/2025 Actual	FY-2025/2026 Budget	FY-2025/2026 Thru 08/31/26	FY-2025/2026 Projected EOY	FY-2026/2027 Budget
REVENUES	$ 213,550.00	$ 98,647.78	$ 239,788.71	$ 252,213.69	$ 260,878.09	$ 180,800.00
EXPENDITURES	$ 213,550.00	$ 80,667.47	$ 239,788.71	$ 160,045.31	$ 171,416.05	$ 180,800.00
WASTEWATER FUND NET	$ -	$ 17,980.31	$ -	$ 92,168.38	$ 89,462.05	**$ 0.01**
	over / (under)	$ 17,980.31		over / (under)	$ 89,462.05	

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[3] HOTEL OCCUPANCY TAX FUND

HOTEL OCCUPANCY FUND REVENUE

[0] HOTEL OCCUPANCY FUND - *Revenue*

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Revenue	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
2200 Hotel Occupancy Tax	$ 300,000.00	$ 258,161.69	$ 250,000.00	$ 278,892.48	$ 302,000.00	$ 280,000.00
6050 Interest: Checking	$ 1,000.00	$ 966.87	$ 1,000.00	$ 1,061.19	$ 1,185.00	$ 1,000.00
6100 Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
6300 Participation Fees	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 301,000.00	$ 259,128.56	$ 251,000.00	$ 279,953.67	$ 303,185.00	**$ 281,000.00**
	over / (under)	$ (41,871.44)		over / (under)	$ 52,185.00	

3-0-2200 Taxes collected by lodging operators in the town and the town's extraterritorial jurisdiction.
3-0-6050 Interest earned on funds maintained in interest bearing checking account.
3-0-6100 Miscellaneous
3-0-6300 Participation fees

Other Revenue	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
9999 Prior Year Balance	$ 233,800.00	$ 213,916.19	$ 215,138.90	$ 128,000.00	$ 128,000.00	$ 168,088.62
Subtotal:	$ 233,800.00	$ 213,916.19	$ 215,138.90	$ 128,000.00	$ 128,000.00	**$ 168,088.62**
	over / (under)	$ (19,883.81)		over / (under)	$ (87,138.90)	

1-0-9999 Cash, cash equivalents, & receivables (October 1, 2023) used to fund the current year budget.

HOTEL OCCUPANCY FUND	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
TOTAL REVENUES	$ 534,800.00	$ 473,044.75	$ 466,138.90	$ 407,953.67	$ 431,185.00	$ 449,088.62
	over / (under)	$ (61,755.25)		over / (under)	$ (34,953.90)	

HOTEL OCCUPANCY FUND EXPENDITURES

$215,138.90

45868

[1] HOTEL OCCUPANCY FUND - Expenditures

	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
Personnel	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
0100 Wages	$ 27,800.00	$ 10,874.35	$ 22,500.00	$ 7,342.32	$ 7,600.00	$ 20,000.00
0200 Payroll Taxes	$ 2,000.00	$ 832.34	$ 1,741.05	$ 553.45	$ 588.09	$ 1,547.60
Total	$ 29,800.00	$ 11,706.69	$ 24,241.05	$ 7,895.77	$ 8,188.09	**$ 21,547.60**
	over / (under)	$ (18,093.31)		over / (under)	$ (16,052.96)	

3-1-0100 One Part-time position.
3-1-0200 Social Security, Medicare, and unemployment taxes.

Supplies	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
1210 Office Supplies	$ 1,000.00	$ 45.23	$ 1,000.00	$ -	$ -	$ 1,000.00
1270 Event Materials	$ 5,000.00	$ -	$ 5,000.00	$ -	$ 3,000.00	$ 5,000.00
Total	$ 6,000.00	$ 45.23	$ 6,000.00	$ -	$ 3,000.00	**$ 6,000.00**
	over / (under)	$ (5,954.77)		over / (under)	$ (3,000.00)	

3-1-1210 Paper, folders, postage stamps, labels, envelopes, paperclips and other office supplies.
3-1-1270 Physical or digital items distributed at an event, including items like signage, brochures, name badges, and promotional giveaways.

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[3] HOTEL OCCUPANCY TAX FUND

[1] HOTEL OCCUPANCY FUND - Expenditures - *Continued*

Services	FY-2024/2025 Budget	FY-2024/2025 Actual	FY-2025/2026 Budget	FY-2025/2026 Thru 08/31/26	FY-2025/2026 Projected EOY	FY-2026/2027 Budget
3135 Websites	$ 30,000.00	$ 6,730.33	$ 30,000.00	$ 9.99	$ 20,000.00	$ 5,000.00
3250 Dues & Subscriptions	$ 1,000.00	$ 250.00	$ 1,000.00	$ 250.00	$ 250.00	$ 1,000.00
3280 Training/Travel	$ 1,500.00	$ -	$ 1,903.25	$ -	$ -	$ 2,041.02
3350 Office Equipment	$ 1,500.00	$ 499.00	$ 1,000.00	$ 499.00	$ 499.00	$ 1,000.00
3410 Advertising	$ 35,000.00	$ 55,233.46	$ 35,000.00	$ 52,906.81	$ 53,500.00	$ 35,000.00
3590 Marketing Agency	$ 150,000.00	$ 105,702.64	$ 125,000.00	$ 110,000.00	$ 125,000.00	$ 125,000.00
3780 Projects	$ 45,000.00	$ 58,553.50	$ 45,000.00	$ 2,500.00	$ 2,500.00	$ 60,000.00
3790 Outside Services	$ 25,000.00	$ 19,150.00	$ 25,000.00	$ 48,035.54	$ 48,035.54	$ 30,000.00
3810 Bank Fees	$ -	$ 35.00	$ -	$ -		$ -
Total	$ 289,000.00	$ 246,153.93	$ 263,903.25	$ 214,201.34	$ 249,784.54	**$ 259,041.02**
	over / (under)	$ (42,846.07)		over / (under)	$ (14,118.71)	

3-1-3135 Website (VisitRoundTop.com) and 25% reimbursement to GF for RoundTopTexas.gov. Does not include socal media advertisting (see 3-1-3590).
3-1-3250 Dues and subscriptions
3-1-3280 Training and travel
3-1-3350 Video conferencing platform (Zoom Rooms) and service agreement.
3-1-3410 Advertising. Includes print, radio, television, social media, and outdoor.
3-1-3590 Marketing agency expenses. Includes public relations. Does not include advertising expenses.
3-1-3780 Eligible tourism project expenses
3-1-3790 Outside services. Includes seasonal event tree lighting on the town square (November-January).
3-1-3810 Bank fees

	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
Capital Outlays	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
7150 Office Equipment	$ -	$ -	$ 3,500.00	$ 2,123.75	$ 2,123.75	$ 2,500.00
7160 Tourist Info Kiosk	$ 50,000.00	$ -	$ -	$ -	$ -	$ -
	$ 50,000.00	**$ -**	**$ 3,500.00**	**$ 2,123.75**	**$ 2,123.75**	**$ 2,500.00**
	over / (under)	$ (50,000.00)		over / (under)	$ (1,376.25)	

3-1-7150 Video teleconferencing system FY-2023/24
3-1-7160 Tourist information kiosk on the town square.

Contingency & Reserve	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
9800 Contingency	$ 160,000.00	$ -	$ 160,000.00	$ -	$ -	$ 160,000.00
	$ 160,000.00	$ -	$ 160,000.00	$ -	$ -	**$ 160,000.00**
	over / (under)	$ (160,000.00)		over / (under)	$ (160,000.00)	

3-1-9800 Contingency and council reserve.

EXPENDITURES TOTAL	$ 534,800.00	$ 257,905.85	$ 457,644.30	$ 224,220.86	$ 263,096.38	**$ 449,088.62**
	over / (under)	$ (276,894.15)		over / (under)	$ (194,547.92)	

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[3] HOTEL OCCUPANCY TAX FUND

REVENUE vs. EXPENSE	FY-2024/2025		FY-2025/2026			FY-2026/2027
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
REVENUES	$ 534,800.00	$ 473,044.75	$ 466,138.90	$ 407,953.67	$ 431,185.00	$ 449,088.62
EXPENDITURES	$ 534,800.00	$ 257,905.85	$ 457,644.30	$ 224,220.86	$ 263,096.38	$ 449,088.62
HOTEL TAX FUND NET	$ -	$ 215,138.90	$ 8,494.60	$ 183,732.81	$ 168,088.62	**$ 0.00**
	over / (under)	$ 215,138.90		over / (under)	$ 159,594.02	

TOWN OF ROUND TOP FY-2026-2027 BUDGET
[4] GLO MIT-MOD CAPITAL PROJECTS FUND

GLO MIT-MOD CAPITAL PROJECTS FUND

[0] GLO MIT-MOD CAPITAL PROJECTS FUND - *Revenue*

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Revenue	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
6100 Miscellaneous	$ -	$ -	$ -	$ -	$ 13.00	$ -
7910 Intergovernmental	$ -	$ -	$ 1,965,200.00	$ 191,974.35	$ 191,974.35	$ 1,773,225.65
Total	$ -	$ -	$ 1,965,200.00	$ 191,974.35	$ 191,987.35	**$ 1,773,225.65**
	over / (under)	$ -		over / (under)	$ (1,773,212.65)	

4-0-6100 Miscellaneous
4-0-7910 Intergovernmental Revenue (Grants) State/Federal

Transfers	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
8100 From EDC	$ -	$ -	$ -			$ -
8110 From GF	$ -	$ -	$ -			$ -
Subtotal:	$ -	$ -	$ -	$ -	$ -	**$ -**
	over / (under)	$ -		over / (under)	$ -	

4-0-8100 Funds transfer in from the Economic Development Corporation.
4-0-8110 Funds transfer in from the General Fund.

GLO MIT-MOD FUND	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
TOTAL REVENUES	$ -	$ -	$ 1,965,200.00	$ 191,974.35	$ 191,987.35	$ 1,773,225.65
	over / (under)	$ -		over / (under)	$ (1,773,212.65)	

[1] GLO MIT-MOD CAPITAL PROJECTS FUND - Expenditures

	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
Services	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
3810 Bank Fees	$ -	$ -	$ -	$ 13.00		$ -
Total	$ -	$ -	$ -	$ 13.00	$ -	**$ 1,773,225.65**
	over / (under)	$ -		over / (under)	$ -	

4-1-3810 Bank fees.

Capital Outlays	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
7305 Potable Water Lines	$ -	$ -	$ 892,600.00	$ 191,974.35	$ 191,974.35	$ 700,625.65
7310 Streets & Drainage	$ -	$ -	$ 982,800.00	$ -	$ -	$ 982,800.00
	$ -	**$ -**	**$ 1,875,400.00**	**$ 191,974.35**	**$ 191,974.35**	**$ 1,683,425.65**
	over / (under)	$ -		over / (under)	$ (1,683,425.65)	

4-1-7305
4-1-7310

	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
EXPENDITURES TOTAL	$ -	$ -	$ 1,875,400.00	$ 191,974.35	$ 191,974.35	**$ 1,683,425.65**
	over / (under)	$ -		over / (under)	$ (1,683,425.65)	

FY-2026-2027 BUDGET
[4] GLO MIT-MOD CAPITAL PROJECTS FUND

GLO MIT-MOD CAPITAL PROJECTS FUND

REVENUE vs. EXPENSE	FY-2024/2025		FY-2025/2026			FY-2026/2027
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
REVENUES	$ -	$ -	$ 1,965,200.00	$ 191,974.35	$ 191,987.35	$ 1,773,225.65
EXPENDITURES	$ -	$ -	$ 1,875,400.00	$ 191,974.35	$ 191,974.35	$ 1,683,425.65
GLO MIT-MOD FUND NET	$ -	$ -	$ 89,800.00	$ -	$ 13.00	**$ 89,800.00**
	over / (under)	$ -		over / (under)	$ (89,787.00)	

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[5] TxDOT TA SUP CAPITAL PROJECT FUND

TxDOT TA SUP CAPITAL PROJECTS FUND

[0] TxDOT TA SUP CAPITAL PROJECTS FUND - *Revenue*

	FY-2024/2025		FY-2025/2026			FY-2026/2027
Revenue	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
6100 Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
7910 Intergovernmental	$ -	$ -	$ 1,121,400.00	$ -	$ -	$ 1,121,400.00
Total	$ -	$ -	$ 1,121,400.00	$ -	$ -	**$ 1,121,400.00**
	over / (under)	$ -		over / (under)	$ (1,121,400.00)	

5-0-6100 Miscellaneous
5-0-7910 Intergovernmental Revenue (Grants) State/Federal

Transfers	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
8100 From EDC	$ -	$ -	$ 100,000.00	$ -	$ 100,000.00	$ 100,000.00
8110 From GF	$ -	$ -	$ -	$ -	$ -	$ -
8120 SIB Loan Proceeds	$ -	$ -	$ 411,000.00	$ -	$ -	$ 411,000.00
Subtotal:	$ -	$ -	$ 511,000.00	$ -	$ 100,000.00	**$ 511,000.00**
	over / (under)	$ -		over / (under)	$ (411,000.00)	

5-0-8100 Funds transfer in from the Economic Development Corporation.
5-0-8110 Funds transfer in from the General Fund.
5-0-8120 Funds received from the TxDOT State Infrastructure Bank.

TxDOT TA SUP FUND	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
TOTAL REVENUES	$ -	$ -	$ 1,632,400.00	$ -	$ 100,000.00	$ 1,632,400.00
	over / (under)	$ -		over / (under)	$ (1,532,400.00)	

[1] TxDOT TA SUP CAPITAL PROJECTS FUND - Expenditures

	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
Capital Outlays	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
7310 Streets & Drainage	$ -	$ -	$ -	$ -	$ -	$ -
7330 Pathway Improvement	$ -	$ -	$ 1,495,200.00	$ 33,480.00	$ 33,480.00	$ 1,461,720.00
	$ -	**$ -**	**$ 1,495,200.00**	**$ 33,480.00**	**$ 33,480.00**	**$ 1,461,720.00**
	over / (under)	$ -		over / (under)	$ (1,461,720.00)	

5-1-7310 Street and drainage work associated with but performed outside the scope of the TxDOT project.
5-1-7330 All costs associated with the design, engineering, and construction of the TxDOT Share Use Path.

	FY-2024/2025		FY-2025/2026			**FY-2026/2027**
Debt Service	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
5010 State Infrastructure Ba	$ -	$ -	$ -	$ -	$ -	$ 170,680.00
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ 170,680.00**
	over / (under)	$ -		over / (under)	$ -	

4-1-5010 Debt service payments to the State Infrastructure Bank (due November 15 each year).

	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	**Budget**
EXPENDITURES TOTAL	$ -	$ -	$ 1,495,200.00	$ 33,480.00	$ 33,480.00	**$ 1,632,400.00**
	over / (under)	$ -		over / (under)	$ (1,461,720.00)	

TOWN OF ROUND TOP FY-2026/2027 BUDGET
[5] TxDOT TA SUP CAPITAL PROJECT FUND

TxDOT TA SUP CAPITAL PROJECTS FUND

REVENUE vs. EXPENSE	FY-2024/2025		FY-2025/2026			FY-2026/2027
	Budget	Actual	Budget	Thru 08/31/26	Projected EOY	Budget
REVENUES	$ -	$ -	$ 1,632,400.00	$ -	$ 100,000.00	$ 1,632,400.00
EXPENDITURES	$ -	$ -	$ 1,495,200.00	$ 33,480.00	$ 33,480.00	$ 1,632,400.00
TxDOT TA SUP FUND NET	$ -	$ -	$ 137,200.00	$ (33,480.00)	$ 66,520.00	**$ -**
	over / (under)	$ -		over / (under)	$ (70,680.00)	

CHART OF ACCOUNTS

0100 Wages
0200 Payroll Taxes
1010 Property Tax [Revenue]
1100 Chemicals
1210 Office Supplies
1220 Printed Supplies
1230 Postage
1270 Event Materials
1310 Traffic & Street Signs
1320 Community Event Supplies
1350 Cannoneer Corps Supplies
1700 General Supplies
2000 Sales Tax [Revenue]
2010 Town Hall
2015 Restrooms
2020 Town Office
2050 Mixed Beverage Tax [Revenue]
2100 Mowing
2200 Hotel Occupancy Taxes [Revenue]
2201 Equipment (Pumping)
2202 Equipment (Blower)
2203 Equipment (Valves & Piping)
2300 Road Repair
2310 Storm Drainage
2370 Radar Speed Limit Signs
2500 Wastewater Lines
2600 Plant
3030 Legal Fees
3050 Permits: Building [Revenue]
3055 Permits: Vendor [Revenue]
3070 Tax Appraisal District Fees
3080 Audit Fees
3090 Election Administration
3100 Permits: Food [Revenue]
3110 Telephone & Internet
3115 Telephone Auto Dialer
3120 Utilities: Electric - Street Lights
3130 Utilities: Water
3135 Website/Web Based Software/Social Media
3150 Trash Service
3170 Show Services
3200 License: Beer & Wine [Revenue]
3210 Judge
3220 Prosecutor
3230 Jury Fees
3240 Mayor/Council Expenses
3250 Dues & Subscriptions
3280 Training/Travel
3310 Insurance
3350 Office Equipment
3360 Court Technology
3410 Advertising
3430 Legal Notices/Newspapers
3520 Engineering & Survey Services
3530 Professional Fees
3540 Operation Services
3545 Laboratory Services
3550 Town Square Design
3570 Drainage Study
3580 Long Range Planning Study
3590 Marketing Agency Services
3600 Contract Labor
3610 Event Security
3620 Janitorial Service
3630 Landscaping
3635 Tree Service
3670 Contract Deputy
3710 Library
3720 Historical Society
3730 Fire Protection
3740 Emergency Medical Service
3780 Special Projects/Events
3790 Outside Services
3810 Bank Fees & Service Charges
3840 Permit/License Fees
3850 State Traffic Violation Fees
3890 Bad Debit Expense
3900 Other Service Expenses
4010 Fines/Fees [Revenue]
4050 Warrant Fees [Revenue]
4300 Court Technology [Revenue]
5011 Debt Service: Fire Station Principal
5012 Debt Service: Office Principal
5150 Sewer Service Fees [Revenue]
5200 Sewer Connection Fees [Revenue]
5300 Late Fees [Revenue]
5350 Leases & Rentals [Revenue]
5511 Debt Service: Fire Station Interest
5512 Debt Service: Office Interest
6050 Interest: Checking [Revenue]
6055 Interest: CD [Revenue]
6100 Miscellanous Income [Revenue]
6300 Participation Fees [Revenue]
7000 Donations [Revenue]
7050 Facilities
7050 Town Square Construction
7055 Town Hall: Improvements
7056 Town Hall: Lighting
7057 Town Square Bathroom Repair
7058 Portable Building
7080 Gathering Line Easements
7110 Grant: LCRA [Revenue]
7111 American Rescue Plan CLFRF [Revenue]
7150 Office Equipment
7200 Equipment
7250 Fence

7300 Sewer Lines
7310 Culverts
7330 Walking Path
7340 Lamp Posts
7800 Rebates & Credits [Revenue]
7900 Other Income [Revenue]
8100 Transfer from EDC
8101 Contribution from General Fund [Revenue]
8200 Transfer from EDC [Revenue]
8300 Transfer to EDC
8301 Transfer to General Fund
8302 Transfer to Wastewater Fund
9500 Damage Claims
9800 Contingency
9900 Reserve
9920 Major Maintence Reserve
9999 Prior Year Balance [Revenue]

TOWN OF ROUND TOP FY-2023/2024 BUDGET

GENERAL FUND

	FY-2021/2022		FY-2022/2023			FY-2023/2024	Proposed
	Budget	Actual	Budget	Thru 07/31/23	Projected EOY	**Budget**	Change +/(-)
REVENUES	$ 955,020.00	$ 815,840.58	$ 1,045,543.35	$ 929,201.06	$ 964,944.98	**$ 914,450.00**	$ (33,343.35)
EXPENSES	$ 935,580.00	$ 529,109.33	$ 1,017,508.85	$ 665,916.78	$ 788,635.02	**$ 895,084.74**	$ (49,071.71)
FY-2023/2024 NET	$ 19,440.00	$ 286,731.25	$ 28,034.50	$ 263,284.28	$ 176,309.96	$ 19,365.26	
Beginning Fund Balance	$ 87,950.00	$ 110,162.07	$ 400,000.00	$ 63,828.48	$ 63,828.48	$ 70,000.00	
Capital Projects	$ 13,500.00	$ 525.00	$ 152,500.00	$ 100,534.27	$ 109,371.25	$ 25,000.00	

WASTEWATER FUND

	FY-2021/2022		FY-2022/2023			FY-2023/2024	Proposed
	Budget	Actual	Budget	Thru 07/31/23	Projected EOY	**Budget**	Change +/(-)
REVENUES	$ 213,550.00	$ 98,647.78	$ 239,788.71	$ 252,213.69	$ 260,878.09	**$ 180,800.00**	#REF!
EXPENSES	$ 213,550.00	$ 80,667.47	$ 239,788.71	$ 160,045.31	$ 171,416.05	**$ 180,800.00**	#REF!
FY-2023/2024 NET	$ -	$ 17,980.31	$ -	$ 92,168.38	$ 89,462.05	$ 0.01	
Beginning Fund Balance	$ 62,000.00	$ -	$ 139,188.71	$ 150,668.09	$ 150,668.09	$ 80,000.00	
Capital Projects	$ 5,000.00	$ 13,732.91	$ 96,000.00	$ 103,657.48	$ 110,132.16	$ 41,000.00	

HOTEL OCCUPANCY TAX FUND

	FY-2021/2022		FY-2022/2023			FY-2023/2024	Proposed
	Budget	Actual	Budget	Thru 07/31/23	Projected EOY	**Budget**	Change +/(-)
REVENUES	$ 301,000.00	$ 259,128.56	$ 251,000.00	$ 279,953.67	$ 303,185.00	**$ 281,000.00**	#REF!
EXPENSES	$ 534,800.00	$ 257,905.85	$ 457,644.30	$ 224,220.86	$ 263,096.38	**$ 449,088.62**	#REF!
FY-2023/2024 NET	$ (233,800.00)	$ 1,222.71	$ (206,644.30)	$ 55,732.81	$ 40,088.62	$ (168,088.62)	
Beginning Fund Balance	#REF!	#REF!	#REF!	#REF!	#REF!	$ 168,088.62	
Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	

TOWN OF ROUND TOP FY-2023/2024 BUDGET

[0] GENERAL FUND REVENUE

<u>Property Tax</u>	
1-0-1010 Property Tax	Property tax including current and prior year taxes, interest, and penalties. The proposed 2024 tax rate is $0.02665 which is the 'No New Revenue' tax rate.
<u>Non-Property Tax</u>	
1-0-2000 Sales Tax	Revenue generated by 1.5% sales tax remitted to the city monthly, of which 0.5% is collected for the Economic Development Corporation (EDC) and is transferred to the EDC upon reciept.
1-0-2050 Mixed Beverage Tax	Revenue generated by a tax on the sale of alcoholic beverages.
<u>Licenses/Permits</u>	
1-0-3050 Permits: Building	Building permit, plan review, and inspection fees.
1-0-3055 Permits: Vendor	Specific use permits issued during Designated Events and Special Events.
1-0-3100 Permits: Food	Specific use permits issued during Designated Events and Special Events.
1-0-3200 License: Beer & Wine	New license application fees.
<u>Municipal Court</u>	
1-0-4010 Fines/Fees	Fees and fines collected by the Municipal Court. This revenue includes fees collected for the state.
1-0-4050 Warrant Fees	These are the fees collected by the court for the execution of arrest warrants.
1-0-4300 Court Technology	This is a fee authorized by the state to be collected by the Municipal Court on certain convictions. This revenue can only be used for court technology expenditures.
<u>Capital & Property</u>	
1-0-5350 Leases & Rentals	Town Hall rental fees; Economic Development Corp office rental fees ($113/m per EDC-R-2019-5)
1-0-6050 Interest: Checking	Interest earned on funds in interest bearing General Fund checking accounts.
1-0-6055 Interest: CD	Interest earned on funds maintained in General Fund Certificates of Deposit.
<u>Miscellaneous Income</u>	
1-0-7000 Donations	Voluntary donations to the town.
1-0-7800 Rebates & Credits	Rebates, credits, and reimbursements. Includes insurance premium reinbursements from Round Top Family Library and Round Top Area Historical Society.
1-0-7900 Other Income	Sale of surplus goods and miscellaneous revenues (e.g. copies, reports, etc.).
<u>Transfers</u>	
1-0-9999 Prior Year Balance	Cash, cash equivalents, & receivables (October 1, 2023) used to fund the current year budget.
1-0-8100 Transfer from EDC	UF contribution towards its share of common expenses incurred by the GF. In FY-2023/24 included Town Square Restroom project.

GENERAL FUND EXPENDITURES

[1] ADMINISTRATION

Personnel

1-1-0100 Wages	Town Clerk, Deputy Administrator, and Building Official.
1-1-0200 Payroll Taxes	Social Security, Medicare, and unemployment taxes.

Supplies

1-1-1210 Office Supplies	Paper, printer toner, paper goods, cleaning supplies, and office furniture.
1-1-1220 Printed Supplies	Printed forms. Includes building department forms, letterhead, envelopes, etc.
1-1-1230 Postage	Postage and fees for post office box.
1-1-1320 Community Events	Candy, party supplies, etc.
1-1-1350 Cannoneer Corps	Supplies required for maintenance and operation of the town cannon, including safety equipment and period uniforms.

Maintenance (Structural)

1-1-2010 Town Hall	General maintenance and repairs of Town Hall and grounds. Does not include janitorial.
1-1-2015 Restrooms	General maintenance and repairs of restrooms on the Town Square. Does not include janitorial.
1-1-2020 Town Office	General maintenance and repairs of town office and grounds. Does not include janitorial.

Services

1-1-3030 Legal Fees	City Attorney. Legal advise, opinions, and representation,
1-1-3060 Accounting	General accounting services.
1-1-3070 Tax Appraisal District	Fayette County Appraisal District fees for tax collection.
1-1-3080 Audit Fees	Annual audit expense and business consulting.
1-1-3090 Election Administration	The cost of voting machine, programming and support; printed election materials; Election Judge and clerks' wages; publishing election legal notices.
1-1-3110 Telephone & Internet	Town Office local and long distance telephone and Internet service.
1-1-3120 Utilities: Electric	Electric service for Town Hall, town office, and fire station.
1-1-3130 Utilities: Water	Water service for Town Hall, town office, and fire station.
1-1-3135 Website & BoardDocs	Annual and monthly cost of office software, website domain, and website maintenance.
1-1-3150 Trash	Trash collection service for town office.
1-1-3240 Mayor/Council Expenses	Council expenses, including non-staff training and travel.
1-1-3250 Dues & Subscriptions	Texas Municipal League, CAPCOG, and professional memberships.
1-1-3280 Training/Travel	Town Clerk training. Does not include mayor and council training (see 1-1-3240).
1-1-3310 Insurance	TML-IRP insurance for equipment; real and personal property including flood insurance, errors and omissions liability; and general liability (all funds and departments).
1-1-3350 Office Equipment	Monthly copier/printer cost and fees.
1-1-3410 Advertising	Not funded in FY-2023/2024.
1-1-3430 Legal Notices	Publishing expenses (newspaper).
1-1-3530 Professional Fees	Professional fees.
1-1-3550 Town Square Design	Architectural services and design renderings.
1-1-3580 Long Range Planning	All costs associated with long range planning study including consultant fees.
1-1-3610 Event Security	Contract police officers for parking and traffic control at Designated Events.

1-1-3620 Janitorial Service	Weekly janitorial service for Town Hall, Town Square restrooms, and town office.
1-1-3670 Contract Deputy	Contract police services from the Fayette County Sheriff's Department.
1-1-3710 Library	Round Top Family Library support for public library.
1-1-3720 Historical Society	Round Top Area Historical Society support for public museum/displays.
1-1-3730 Fire Protection	Round Top - Warrenton Volunteer Fire Department.
1-1-3740 Emerg Medical Service	Fayette County Emergency Medical Service.
1-1-3780 Spl Projects/Events	Portable restroom rental, and other event rental fees.
1-1-3799 Outside Services	Labor for erecting traffic barricades and no parking signs during community events.
1-1-3810 Bank Fees	Commercial checking account, fees interest, and safety deposit box rental.
1-1-3890 Bad Debt Expenses	Bad debt.
1-1-3900 Other Services	Other service.

Debt Service

1-1-5011 Fire Station Principal	Loan balance as of 07/17/24: $35,000.00. (Account # xxx1550)
1-1-5012 Office Principal	Loan balance as of 07/17/24: $67,169.93. (Account # xxx1551)
1-1-5511 Fire Station Interest	
1-1-5512 Office Interest	

Capital Outlays

1-1-7050 Square Improvements	Town Square grounds, structures and flat walk. FY-2024/25 sidewalks.
1-1-7055 Hall Improvements	Town Courthouse Hall structural improvements.
1-1-7057 Square Bathrooms	Town Square restroom construction.
1-1-7150 Office Equipment	No expenditure in FY-2022/23 or FY-2023/2024 budget.
1-1-7155 Town Hall Furniture	Town Hall tables, chairs and other furiture.

Reserve

1-1-9500 Damage Claims	Reserve for local damage claims.
1-1-9800 Contingency	Contingency.

[2] MUNICIPAL COURT

Personnel

1-2-0100 Wages	Court Clerk. New line item for FY-2023/2024.
1-2-0200 Payroll Taxes	Social Security, Medicare, and unemployment taxes.

Services

1-2-3210 Judge	Hourly compensation for services. New line item for FY-2023/2024.
1-2-3220 Prosecutor	Hourly compensation for services. New line item for FY-2023/2024.
1-2-3230 Jury Fees	Jurors are paid $6 for appearance at jury trials. New line item for FY-2023/2024.
1-2-3280 Training/Travel	Court Clerk (includes annual conferences and continuing education). New line item for FY-2023/2024.
1-2-3360 Court Technology	Use of these funds are restricted. This budget amount is the total of current year revenue projection plus prior budget projected year-end balance. New line item for FY-2023/2024.
1-2-3850 State Traffic Violation	Fees collected and remitted by the Municipal Court on behalf of the state. New line item for FY-2023/2024.

[3] PUBLIC WORKS

Personnel

1-3-0100 Wages	Maintenance worker. Average 21 hours per month.
1-3-0200 Payroll Taxes	Social Security, Medicare, and unemployment taxes.

Supplies

1-3-1310 Traffic & Street Signs	Street and traffic signs; sign poles; mounting hardware; concrete.
1-3-1700 General	Miscellanous supplies and tools.

Maintenance

1-3-2300 Road Repair	Asphalt patch; road base; street sealers.
1-3-2310 Storm Drainage	Routine ditch maintenance and culvert replacement.
1-3-2370 Radar Speed Signs	Maintenance including replacement of failing or damaged equipment.

Services

1-3-3120 Electric Street Lights	Street lights.
1-3-3520 Engineering & Survey	Engineering and survey services for all General Fund departments including rights-of-way, roads, and topographical.
1-3-3570 Drainage Study	Supplies used for general maintenance work.
1-3-3600 Contract Labor	Including manual watering of plants and landscaping.
1-3-3630 Landscaping	Landscaping services, mowing, irrigation and plantings for all General Fund departments.
1-3-3635 Tree Service	Tree service (ROW), public spaces, and town properties, excluding wastewater plant.

Capital Outlays

1-3-7310 Streets & Drainage	Street and drainage construction, includes on-street parking.
1-3-7330 Walking Path	Town portion of potential TxDOT mobility grant.
1-3-7340 Lamp Posts	

Transfers

1-3-8300 To EDC	Sales tax due (1/3) from General Fund bank account to EDC account.
1-3-8302 To Wastewater Fund	General Fund contribution to Wastewater Fund.

Reserve

1-3-9900 Reserve

[0] WASTEWATER FUND REVENUE

Revenue

2-0-5150 Service Fees	Sewer service charges.
2-0-5200 Connection Fees	Sewer connection fees.
2-0-5300 Late Fees	Late fees charged to customers with an outstanding balance of more than $10.
2-0-6050 Interest: Checking	Interest earned on funds maintained an interest bearing checking account.
2-0-6100 Other Income	

Transfers

2-0-8101 From General Fund	Transfers from General Fund
2-0-8200 From EDC	Project transfers from the Economic Development Corporation.
2-0-9999 Prior Year Balance	Cash, cash equivalents, and receivables as of October 1, 2023.

WASTEWATER FUND EXPENDITURES

[1] WASTEWATER

<u>Personnel</u>	
2-1-0100 Wages	Wastewater Manager
2-1-0200 Payroll Taxes	Social Security, Medicare, and unemployment taxes.
<u>Supplies</u>	
2-1-1100 Chemicals	
2-1-1700 General	
<u>Maintenance</u>	
2-1-2100 Mowing & Tree Work	Mowing and tree work at the wastewater plant (34 mowings & 2 shreding per year).
2-1-2201 Equipment (Pumping)	Maintenance and repair of waste water lift stations. In FY-2024/2025 charged to 2-1-2500.
2-1-2202 Equipment (Blower)	Maintenance and repair of waste water blowers. In FY-2024/2025 charged to 2-1-2600.
2-1-2203 Equip. (Valves & Piping)	Maintenance and repair of waste water lift stations. In FY-2024/2025 charged to 2-1-2500.
2-1-2500 Collection System	Maintenance/repair of sewer collection system including lines, valves and manholes.
2-1-2600 Plant	Maintenance/repar of sewer plant equipment and facilities.
<u>Services</u>	
2-1-3115 Auto Dialer	Automatic telephone dialer.
2-1-3120 Electric	Wastewater plant electric.
2-1-3130 Water	Wastewater plant water.
2-1-3135 Web Based Software	Annual software license and maintenance agreements; and, software change fees.
2-1-3170 Show Services	Engineering services for waste water system.
2-1-3280 Training/Travel	Wastewater training and required continuing education courses
2-1-3430 Legal Notices	Publishing legal notices.
2-1-3520 Engineering Fees	Contract operator.
2-1-3540 Operation Services	
2-1-3545 Laboratory Services	
2-1-3810 Bank Service Charges	TCEQ permit.
2-1-3840 Permit/License Fees	
2-1-3890 Bad Debt	Funds for unanticipated exceptional expenses.
<u>Capital Outlays</u>	
2-1-7050 Facilities	Facilities
2-1-7058 Portable Building	Portable Building FY-2022/23.
2-1-7080 Line Easements	Gathering line easements.
2-1-7200 Equipment	Equipment
2-1-7250 Fence	Fence
2-1-7300 Sewer Lines	Sewer lines
<u>Contingency & Reserve</u>	
2-1-9800 Contingency	
2-1-9900 Reserve	
2-1-9920 Major Maintence	

HOTEL OCCUPANCY FUND REVENUE

Revenue

3-0-2200 Hotel Occupancy Tax	Taxes collected by lodging operators in the town and the town's extraterritorial jurisdiction.
3-0-6050 Interest: Checking	Interest earned on funds maintained in interest bearing checking account.
3-0-6100 Miscellanous	Miscellanous
3-0-6300 Participation Fees	Participation fees
3-0-9999 Prior Year Balance	Cash, cash equivalents, & receivables (October 1, 2023) used to fund the current year budget.

HOTEL OCCUPANCY FUND EXPENDITURES

Personnel

3-1-0100 Wages	One Part-time position.
3-1-0200 Payroll Taxes	Social Security, Medicare, and unemployment taxes.

Supplies

3-1-1210 Office Supplies
3-1-1270 Event Materials

Services

3-1-3135 Website/Social Media	Website and social media platform expenses.
3-1-3250 Dues & Subscriptions	Dues and subscriptions
3-1-3280 Training/Travel	Training and travel
3-1-3350 Office Equipment	Video conferencing service agreement
3-1-3410 Advertising	Advertising. Includes print, radio, television, social media, and outdoor.
3-1-3590 Marketing Agency	Marketing agency expenses. Includes public relations. Does not include advertising expenses.
3-1-3780 Projects	Elligible tourism project expenses
3-1-3790 Outside Services	Outside services. Includes seasonal event tree lighting on the town square.
3-1-3810 Bank Fees	Bank fees

Capital Outlays

3-1-7150 Office Equipment	Video teleconfrencing system FY-2023/24
3-1-7160 Tourist Info Kiosk	Tourist information kiosk on the town square.

Transfers

3-1-8301 To General Fund	Transfer to General Fund

Contingency & Reserve

3-1-9800 Contingency	Contingency

	Expense	Budget Total	EDC Share	Percentage
1-1	0100 Wages	$150,000.00	$ 8,200.00	5%
1-1	1210 Office Supplies	$ 3,000.00	$ 450.00	15%
1-1	1320 Community Events	$ 10,000.00	$ 10,000.00	100%
1-1	2010 Town Hall	$ 5,000.00	$ 5,000.00	100%
1-1	2015 Restrooms	$ 5,000.00	$ 5,000.00	100%
1-1	3060 Accounting	$ 20,000.00	$ 3,000.00	15%
1-1	3080 Audit Fees	$ 20,000.00	$ 3,000.00	15%
1-1	3610 Event Security	$ 25,000.00	$ 25,000.00	100%
1-1	3620 Janitorial Service	$ 28,000.00	$ 5,600.00	20%
1-1	3790 Outside Services	$ 7,000.00	$ 7,000.00	100%
1-3	7310 Streets & Drainage	$ 25,000.00	$ 25,000.00	100%
		$298,000.00	$ 97,250.00	33%