



Town of Round Top

BUDGET

Fiscal Year 2025-2026

October 1, 2025 - September 30, 2026

GENERAL FUND
WASTEWATER FUND
HOTEL OCCUPANCY TAX FUND

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

GENERAL FUND
WASTEWATER FUND
HOTEL OCCUPANCY TAX FUND

Mayor Judith Vincent
Mayor pro tem Lou Ann Phillips
Alderwoman Jeannette Burger
Alderman Lynn Conine
Alderwoman Karen Duddelsten
Alderwoman Melody Nagel

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

TOWN OF ROUND TOP FY-2025/2026 BUDGET
[1] GENERAL FUND

Resolution No. 2025-_____

[0] GENERAL FUND REVENUE

	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
Property Tax						
1010 Property Tax	\$ 25,000.00	\$ 34,648.00	\$ 40,000.00	\$ 36,064.66	\$ 36,000.00	\$ 40,000.00
Subtotal:	\$ 25,000.00	\$ 34,648.00	\$ 40,000.00	\$ 36,064.66	\$ 36,000.00	\$ 40,000.00
	over / (under)	\$ 9,648.00		over / (under)	\$ (4,000.00)	

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).

	Budget		Budget			Budget
		Actual		Thru 08/31/25	Projected EOY	
Non-Property Tax						
2000 Sales Tax	\$ 450,000.00	\$ 468,559.00	\$ 550,000.00	\$ 459,199.55	\$ 579,000.00	\$ 585,000.00
2050 Mixed Beverage Tax	\$ 50,000.00	\$ 52,354.00	\$ 40,000.00	\$ 50,820.06	\$ 61,313.05	\$ 65,000.00
Subtotal:	\$ 500,000.00	\$ 520,913.00	\$ 590,000.00	\$ 510,019.61	\$ 640,313.05	\$ 650,000.00
	over / (under)	\$ 20,913.00		over / (under)	\$ 50,313.05	

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.

	Budget		Budget			Budget
		Actual		Thru 08/31/25	Projected EOY	
Licenses/Permits						
3050 Permits: Building	\$ 15,000.00	\$ 11,500.00	\$ 10,000.00	\$ 15,500.00	\$ 16,000.00	\$ 10,000.00
3055 Permits: Vendor	\$ 5,000.00	\$ 5,350.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00
3100 Permits: Food	\$ 300.00	\$ -	\$ 500.00	\$ 650.00	\$ 650.00	\$ 500.00
3200 License: Beer & Wine	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -
Subtotal:	\$ 20,600.00	\$ 16,850.00	\$ 13,300.00	\$ 21,150.00	\$ 21,650.00	\$ 13,500.00
	over / (under)	\$ (3,750.00)		over / (under)	\$ 8,350.00	

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.

	Budget		Budget			Budget
		Actual		Thru 08/31/25	Projected EOY	
Municipal Court						
4010 Fines/Fees	\$ 200.00	\$ 276.00	\$ 200.00	\$ -	\$ -	\$ -
4050 Warrant Fees	\$ 20.00	\$ -	\$ 20.00	\$ -	\$ -	\$ -
4300 Court Technology	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 320.00	\$ 276.00	\$ 220.00	\$ -	\$ -	\$ -
	over / (under)	\$ (44.00)		over / (under)	\$ (220.00)	

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-2025/2026 BUDGET

[1] GENERAL FUND

[0] GENERAL FUND REVENUE - Continued

	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
Capital & Property						
5350 Leases & Rentals	\$ 1,656.00	\$ -	\$ 1,400.00	\$ 3,343.00	\$ 3,343.00	\$ 5,000.00
6050 Interest: Checking	\$ 1,000.00	\$ 199.37	\$ 200.00	\$ -	\$ -	\$ 200.00
6055 Interest: CD	\$ 500.00	\$ 1,588.43	\$ 350.00	\$ 815.34	\$ 825.00	\$ 200.00
Subtotal:	\$ 3,156.00	\$ 1,787.80	\$ 1,950.00	\$ 4,158.34	\$ 4,168.00	\$ 5,400.00
	over / (under)	\$ (1,368.20)		over / (under)	\$ 2,218.00	

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.

	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
Miscellaneous Income						
7000 Donations	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 5,000.00
7800 Rebates & Credits	\$ -	\$ 617.81	\$ 6,500.00	\$ 1,830.39	\$ 10,830.39	\$ 9,000.00
7900 Other Income	\$ 1,800.00	\$ 9,210.00	\$ 100.00	\$ 337.00	\$ 337.00	\$ -
Subtotal:	\$ 1,800.00	\$ 9,827.81	\$ 6,600.00	\$ 22,167.39	\$ 31,167.39	\$ 14,000.00
	over / (under)	\$ 8,027.81		over / (under)	\$ 24,567.39	

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.

1-0-7900 Sale of surplus goods, operating grants, and miscellaneous revenues (e.g. copies, reports, etc.).

	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
Transfers						
9999 Prior Year Balance	\$ 440,000.00	\$ 90,738.00	\$ 87,950.00	\$ 90,728.00	\$ 90,728.00	\$ 127,643.35
8100 Transfer from EDC	\$ 125,000.00	\$ -	\$ 215,000.00	\$ 100,000.00	\$ 100,000.00	\$ 135,000.00
Subtotal:	\$ 565,000.00	\$ 90,738.00	\$ 302,950.00	\$ 190,728.00	\$ 190,728.00	\$ 262,643.35
	over / (under)	\$ (474,262.00)		over / (under)	\$ (112,222.00)	

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

1-0-8100 UF contribution towards its share of common expenses incurred by the GF. FY-2023/24 included Town Square Restroom project. FY-2025/26 includes TxDOT shared use path and town hall

GENERAL FUND	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
TOTAL REVENUES	\$ 1,115,876.00	\$ 675,040.61	955,020.00	\$ 784,288.00	\$ 924,026.44	985,543.35
	over / (under)	\$ (440,835.39)		over / (under)	\$ (30,993.56)	

TOWN OF ROUND TOP FY-2025/2026 BUDGET
[1] GENERAL FUND

GENERAL FUND EXPENDITURES

[1] ADMINISTRATION

Personnel	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
0100 Wages	\$ 110,000.00	\$ 133,137.14	\$ 120,000.00	\$ 127,422.30	\$ 137,267.90	\$ 150,000.00
0200 Payroll Taxes	\$ 8,000.00	\$ 10,406.09	\$ 9,000.00	\$ 10,269.40	\$ 10,621.79	\$ 11,607.00
Subtotal:	\$ 118,000.00	\$ 143,543.23	\$ 129,000.00	\$ 137,691.70	\$ 147,889.69	\$ 161,607.00
	over / (under)	\$ 25,543.23		over / (under)	\$ 18,889.69	

1-1-0100 Town Clerk, Deputy Administrator, and Building Official.

1-1-0200 Social Security, Medicare, and unemployment taxes.

Supplies	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
1210 Office Supplies	\$ 3,000.00	\$ 1,612.83	\$ 3,000.00	\$ 1,448.53	\$ 1,598.53	\$ 3,000.00
1215 Bathroom Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
1220 Printed Supplies	\$ 800.00	\$ 1,055.03	\$ 500.00	\$ 2,425.25	\$ 2,500.00	\$ 2,500.00
1230 Postage	\$ 800.00	\$ 733.00	\$ 800.00	\$ 633.90	\$ 685.90	\$ 800.00
1320 Community Events	\$ 3,000.00	\$ 1,172.91	\$ 3,000.00	\$ 2,424.16	\$ 2,424.16	\$ 3,000.00
1350 Cannoneer Corps	\$ 500.00	\$ -	\$ 5,000.00	\$ 2,394.82	\$ 2,394.82	\$ 5,000.00
Subtotal	\$ 8,100.00	\$ 4,573.77	\$ 12,300.00	\$ 9,326.66	\$ 9,603.41	\$ 19,300.00
	over / (under)	\$ (3,526.23)		over / (under)	\$ (2,696.59)	

1-1-1210 Paper, printer toner, paper goods, cleaning supplies, and office furniture.

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, etc.

1-1-1350 Supplies required for maintenance and operation of the town cannon, including safety equipment and period uniforms.

Maintenance (Structural)	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
2010 Town Hall	\$ 5,000.00	\$ 3,166.96	\$ 4,000.00	\$ 7,591.08	\$ 7,841.08	\$ 10,000.00
2015 Restrooms	\$ 5,000.00	\$ 88,028.47	\$ 1,500.00	\$ 7,591.25	\$ 7,741.25	\$ 5,000.00
2020 Town Office	\$ 5,000.00	\$ 12,749.30	\$ 5,000.00	\$ 20,432.55	\$ 20,432.22	\$ 5,000.00
Subtotal	\$ 15,000.00	\$ 103,944.73	\$ 10,500.00	\$ 35,614.88	\$ 36,014.55	\$ 20,000.00
	over / (under)	\$ 88,944.73		over / (under)	\$ 25,514.55	

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 08/31/25	Projected EOY	Budget
3030 Legal Fees	\$ 20,000.00	\$ 2,752.50	\$ 10,000.00	\$ 21,499.43	\$ 22,199.43	\$ 35,000.00
3060 Accounting	\$ -	\$ -	\$ 15,000.00	\$ 18,150.00	\$ 18,150.00	\$ 20,000.00
3070 Tax Appraisal District	\$ 850.00	\$ 886.10	\$ 1,000.00	\$ 717.75	\$ 717.75	\$ 1,000.00
3080 Audit Fees	\$ 11,000.00	\$ 15,450.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 15,000.00
3090 Election Administration	\$ 2,800.00	\$ 2,526.50	\$ 2,800.00	\$ 2,137.09	\$ 2,137.09	\$ 3,000.00
3110 Telephone & Internet	\$ 3,500.00	\$ 4,645.95	\$ 6,000.00	\$ 4,505.56	\$ 5,330.21	\$ 5,500.00
3120 Utilities: Electric	\$ 4,500.00	\$ 5,613.56	\$ 6,000.00	\$ 6,317.34	\$ 6,927.63	\$ 7,500.00
3130 Utilities: Water	\$ 3,000.00	\$ 3,796.64	\$ 5,000.00	\$ 3,393.19	\$ 3,618.38	\$ 5,000.00
3135 Website & BoardDocs	\$ 5,000.00	\$ 4,836.35	\$ 5,000.00	\$ 11,213.24	\$ 11,213.24	\$ 10,000.00
3150 Trash	\$ 1,000.00	\$ 1,427.28	\$ 2,000.00	\$ 1,478.62	\$ 1,508.87	\$ 2,000.00
3240 Mayor/Council Expenses	\$ 500.00	\$ 713.97	\$ 2,000.00	\$ 104.57	\$ 104.57	\$ 2,000.00
3250 Dues & Subscriptions	\$ 2,500.00	\$ 3,234.85	\$ 2,500.00	\$ 776.00	\$ 776.00	\$ 4,000.00
3280 Training/Travel	\$ 2,000.00	\$ 1,413.51	\$ 2,000.00	\$ 215.00	\$ 215.00	\$ 1,000.00
3310 Insurance	\$ -	\$ 16,035.04	\$ 20,000.00	\$ 19,289.90	\$ 19,289.90	\$ 20,000.00

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TOWN OF ROUND TOP FY-2025/2026 BUDGET

[1] GENERAL FUND

GENERAL FUND EXPENDITURES - Continued

[1] ADMINISTRATION - Continued

<u>Services - Continued</u>	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
3350 Office Equipment	\$ -	\$ 2,236.00	\$ 500.00	\$ 75.00	\$ 75.00	\$ 3,000.00
3430 Legal Notices/Newspaper	\$ 500.00	\$ 1,713.25	\$ 1,000.00	\$ 463.50	\$ 463.50	\$ 1,000.00
3530 Professional Fees	\$ -	\$ 9,125.00	\$ -	\$ -	\$ -	\$ -
3550 Town Square Design	\$ 10,000.00	\$ 10,588.00	\$ 20,000.00	\$ 2,160.00	\$ 2,160.00	\$ -
3580 Planning Study	\$ 23,000.00	\$ 18,848.43	\$ -	\$ 798.08	\$ 798.08	\$ -
3610 Event Security	\$ 20,000.00	\$ 15,840.00	\$ 20,000.00	\$ 22,600.00	\$ 22,600.00	\$ 25,000.00
3620 Janitorial Service	\$ 6,000.00	\$ 4,809.57	\$ 20,000.00	\$ 21,920.00	\$ 23,645.00	\$ 27,000.00
3670 Contract Deputy	\$ 20,000.00	\$ 38,940.00	\$ 42,000.00	\$ 26,300.00	\$ 27,900.00	\$ 30,000.00
3710 Library	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
3720 Historical Society	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -
3730 Fire Protection	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 30,000.00	\$ 30,000.00	\$ 50,000.00
3740 Emerg Medical Serv	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
3750 Animal Control						
3780 Spl Projects/Events	\$ 1,000.00	\$ 1,864.45	\$ 1,000.00	\$ 42.29	\$ 42.29	\$ 2,000.00
3790 Outside Services	\$ 800.00	\$ 450.00	\$ 2,000.00	\$ 4,390.00	\$ 4,390.00	\$ 7,000.00
3810 Bank Fees	\$ 500.00	\$ 283.00	\$ 200.00	\$ -	\$ -	\$ -
3900 Other Service	\$ -	\$ 2,567.50	\$ -	\$ 1,140.56	\$ 1,140.56	\$ -
Subtotal	\$ 228,450.00	\$ 260,597.45	\$ 288,000.00	\$ 222,687.12	\$ 228,402.50	\$ 287,000.00
	over / (under)	\$ 32,147.45		over / (under)	\$ (59,597.50)	

- 1-1-3030 Legal services. Includes City Attorney, legal advise, opinions, representation, and codification (Civic
- 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.
- 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 Annual and monthly cost of office software, website domain, and website maintenance.
- 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.
- 1-1-3530 Professional fees.
- 1-1-3550 Architectural services and design renderings. Moved to Capital Project in FY-2025/2026.
- 1-1-3580 All costs associated with long range planning study including consultant fees.
- 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 Gardenia E Janssen Animal Shelter 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] GENERAL FUND**GENERAL FUND EXPENDITURES - Continued****[1] ADMINISTRATION - Continued**

Debt Service	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
5011 Fire Station Principal	\$ 35,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 10,000.00
5012 Office Principal	\$ 69,000.00	\$ 2,125.60	\$ 522.00	\$ 2,036.54	\$ 2,036.54	\$ 10,000.00
5511 Fire Station Interest	\$ 500.00	\$ -	\$ 1,360.00	\$ 1,957.07	\$ 2,155.15	\$ 2,000.00
5512 Office Interest	\$ 500.00	\$ 2,756.48	\$ 3,000.00	\$ 2,438.70	\$ 2,647.46	\$ 3,000.00
Subtotal	\$ 105,000.00	\$ 4,882.08	\$ 5,882.00	\$ 6,432.31	\$ 6,839.15	\$ 25,000.00
	over / (under)	\$ (100,117.92)		over / (under)	\$ 957.15	

1-1-5011 Loan balance as of 07/17/24: \$35,000.00. (Account # xxx1550)

1-1-5012 Loan balance as of 07/17/24: \$67,169.93. (Account # xxx1551)

1-1-5511 Interest on loan. (Account # xxx1550)

1-1-5512 Interest on loan. (Account # xxx1551)

Capital Outlays	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
7050 Square Improvements	\$ 50,000.00	\$ 3,849.20	\$ 5,000.00	\$ 525.00	\$ 525.00	\$ 30,000.00
7052 Office Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
7055 Hall Improvements	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
7057 Square Bathrooms	\$ 75,000.00	\$ 179,913.79	\$ -	\$ -	\$ -	\$ -
7150 Office Equipment	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -
7155 Town Hall Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 135,000.00	\$ 183,762.99	\$ 5,500.00	\$ 525.00	\$ 525.00	\$ 95,000.00
	over / (under)	\$ 48,762.99		over / (under)	\$ (4,975.00)	

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.

1-1-7057 Town Square restroom construction. Includes design and engineering services.

1-1-7150 Interior furnishings including, desks, tables, chairs, podium, and cabinets.

1-1-7155 Town Hall tables, chairs and other furniture.

Reserve	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
9500 Damage Claims	\$ 20,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 5,000.00
9800 Contingency	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 20,000.00
Subtotal	\$ 30,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ 25,000.00
	over / (under)	\$ (30,000.00)		over / (under)	\$ (20,000.00)	

1-1-9500 Reserve for local damage claims.

1-1-9800 Contingency.

ADMINISTRATION TOTAL	\$ 639,550.00	\$ 701,304.25	\$ 471,182.00	\$ 412,277.67	\$ 429,274.30	\$ 632,907.00
		\$ 61,754.25		over / (under)	\$ (41,907.70)	

[2] MUNICIPAL COURT

Personnel	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
0100 Wages	\$ 4,000.00	\$ 2,887.05	\$ 4,000.00	\$ 83.60	\$ 85.00	\$ 10,000.00
0200 Payroll Taxes	\$ 306.00	\$ -	\$ 400.00	\$ 4.21	\$ 6.58	\$ 773.80
Subtotal	\$ 4,306.00	\$ 2,887.05	\$ 4,400.00	\$ 87.81	\$ 91.58	\$ 10,773.80
	over / (under)	\$ (1,418.95)		over / (under)	\$ (4,308.42)	

1-2-0100 Court Clerk.

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

TOWN OF ROUND TOP FY-2025/2026 BUDGET

[1] GENERAL FUND

GENERAL FUND EXPENDITURES - Continued

[2] MUNICIPAL COURT - Continued

Services	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
3210 Judge	\$ 500.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
3220 Prosecutor	\$ 500.00	\$ 645.00	\$ 1,000.00	\$ -	\$ -	\$ 2,000.00
3230 Jury Fees	\$ 250.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00
3280 Training/Travel	\$ 500.00	\$ 31.17	\$ 400.00	\$ -	\$ -	\$ 500.00
3360 Court Technology	\$ 20.00	\$ 1,013.60	\$ -	\$ -	\$ -	\$ -
3850 State Traffic Violation	\$ 100.00	\$ -	\$ 230.00	\$ -	\$ -	\$ 230.00
Subtotal	\$ 1,870.00	\$ 1,689.77	\$ 2,730.00	\$ -	\$ -	\$ 3,830.00
	over / (under) \$ (180.23)		over / (under) \$ (2,730.00)			

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).

1-2-3360 Use of these funds are restricted. This budget amount is the total of current year revenue projection plus prior budget projected year-end balance.

1-2-3850 Fees collected and remitted by the Municipal Court on behalf of the state.

MUNICIPAL COURT TOTAL	\$ 6,176.00	\$ 4,576.82	\$ 7,130.00	\$ 87.81	\$ 91.58	\$ 14,603.80
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[3] PUBLIC WORKS

Personnel	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
0100 Wages	\$ -	\$ -	\$ 17,640.00	\$ 7,780.50	\$ 8,280.50	\$ 25,000.00
0200 Payroll Taxes	\$ -	\$ -	\$ 1,800.00	\$ 520.50	\$ 640.75	\$ 1,934.50
Subtotal:	\$ -	\$ -	\$ 19,440.00	\$ 8,301.00	\$ 8,921.25	\$ 26,934.50
	over / (under) \$ -		over / (under) \$ (10,518.75)			

1-3-0100 Handyman. Average 21 hours per month.

1-3-0200 Social Security, Medicare, and unemployment taxes.

Supplies	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
1310 Traffic & Street Signs	\$ 10,000.00	\$ 2,930.64	\$ 1,000.00	\$ 191.95	\$ 200.00	\$ 1,000.00
1700 General	\$ 1,000.00	\$ 56.72	\$ 100.00	\$ 76.93	\$ 80.00	\$ 100.00
Subtotal	\$ 11,000.00	\$ 2,987.36	\$ 1,100.00	\$ 268.88	\$ 280.00	\$ 1,100.00
	over / (under) \$ (8,012.64)		over / (under) \$ (820.00)			

1-3-1310 Street and traffic signs; sign poles; mounting hardware; concrete.

1-3-1700 Miscellaneous supplies and tools.

Maintenance	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
2300 Road Repair	\$ 30,000.00	\$ 21,890.00	\$ 15,000.00	\$ -	\$ 26,072.00	\$ 20,000.00
2310 Storm Drainage	\$ 5,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 5,000.00
2370 Radar Speed Signs	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 1,000.00
Subtotal	\$ 40,000.00	\$ 21,890.00	\$ 30,000.00	\$ -	\$ 26,072.00	\$ 26,000.00
	over / (under) \$ (18,110.00)		over / (under) \$ (3,928.00)			

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.

TOWN OF ROUND TOP FY-2025/2026 BUDGET
[1] GENERAL FUND

GENERAL FUND EXPENDITURES - Continued

[3] PUBLIC WORKS - Continued

Services	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
3120 Electric Street Lights	\$ 900.00	\$ 898.80	\$ 900.00	\$ 749.00	\$ 823.90	\$ 1,000.00
3520 Engineering & Survey	\$ -	\$ -	\$ 15,000.00	\$ 4,116.25	\$ 4,116.25	\$ 5,000.00
3600 Contract Labor	\$ 600.00	\$ -	\$ 12,000.00	\$ 6,805.75	\$ 6,805.75	\$ 8,000.00
3630 Landscaping/Mowing	\$ 6,500.00	\$ 15,165.20	\$ 15,000.00	\$ -	\$ -	\$ 3,000.00
3635 Tree Service	\$ 5,000.00	\$ 1,950.00	\$ 5,000.00	\$ 500.00	\$ 500.00	\$ 2,000.00
Subtotal	\$ 13,000.00	\$ 18,014.00	\$ 47,900.00	\$ 12,171.00	\$ 12,245.90	\$ 19,000.00
	over / (under)	\$ 5,014.00		over / (under)	\$ (35,654.10)	

1-3-3120 Street lights.

1-3-3520 Engineering and survey services for all General Fund departments including rights-of-way, roads, and topographical.

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		Budget			Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
7305 Potable Water Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7310 Streets & Drainage	\$ 20,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -
7330 Walking Path	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
7340 Lamp Posts	\$ 10,000.00	\$ 4,107.00	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 55,000.00	\$ 4,107.00	\$ 8,000.00	\$ -	\$ -	\$ 10,000.00
	over / (under)	\$ (50,893.00)		over / (under)	\$ (8,000.00)	

1-3-7305 Potable water line construction. Includes design and engineering services.

1-3-7310 Street and drainage construction, includes on-street parking. Includes design and engineering

1-3-7330 Town portion of (potential) TxDOT Transportation Alternatives grant.

1-3-7340 Installation of decorative lamp posts in street rights-of-way.

PUBLIC WORKS TOTAL	\$ 119,000.00	\$ 44,011.00	\$ 85,900.00	\$ 12,171.00	\$ 38,317.90	\$ 83,034.50
		\$ (74,989.00)		over / (under)	\$ (47,582.10)	

Transfers	Budget		Budget			Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
8300 To EDC	\$ 150,000.00		\$ 183,331.50	\$ 173,230.95	\$ 192,998.07	\$ 194,998.05
To Hotel Occupancy Fund	\$ -	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00	\$ -
8302 To Wastewater Fund	\$ 140,000.00	\$ 105,500.00	\$ 50,000.00	\$ 1,500.00	\$ 1,500.00	\$ -
Subtotal	\$ 290,000.00	\$ 105,500.00	\$ 233,331.50	\$ 299,730.95	\$ 319,498.07	\$ 194,998.05
	over / (under)	\$ (184,500.00)		over / (under)	\$ 86,166.57	

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	\$ 290,000.00	\$ 105,500.00	\$ 233,331.50	\$ 299,730.95	\$ 319,498.07	\$ 194,998.05
		\$ (184,500.00)		over / (under)	\$ 86,166.57	

TOWN OF ROUND TOP FY-2025/2026 BUDGET

[1] GENERAL FUND

GENERAL FUND EXPENDITURES - Continued

<u>Reserve</u>	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
9900 Reserve	\$ 80,250.00	\$ -	\$ 136,936.50	\$ -	\$ -	\$ 60,000.00
Subtotal	\$ 80,250.00	\$ -	\$ 136,936.50	\$ -	\$ -	\$ 60,000.00
	over / (under)	\$ (80,250.00)		over / (under)	\$ (136,936.50)	

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

RESERVE TOTAL	\$ 80,250.00	\$ -	\$ 136,936.50	\$ -	\$ -	\$ 60,000.00
		\$ (80,250.00)		over / (under)	\$ (136,936.50)	

GENERAL FUND	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
TOTAL EXPENSES	#####	\$ 855,392.07	934,480.00	\$ 724,267.43	\$ 787,181.85	985,543.35

EXPENDITURES BY CATEGORY	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
Personnel	\$ 122,306.00	\$ 146,430.28	\$ 133,400.00	\$ 137,779.51	\$ 156,902.51	\$ 199,315.30
Supplies	\$ 19,100.00	\$ 7,561.13	\$ 13,400.00	\$ 9,595.54	\$ 9,883.41	\$ 20,400.00
Maintenance	\$ 55,000.00	\$ 125,834.73	\$ 40,500.00	\$ 35,614.88	\$ 62,086.55	\$ 46,000.00
Services	\$ 243,320.00	\$ 280,301.22	\$ 338,630.00	\$ 234,858.12	\$ 240,648.40	\$ 309,830.00
Debt Service	\$ 105,000.00	\$ 4,882.08	\$ 5,882.00	\$ 6,432.31	\$ 6,839.15	\$ 25,000.00
Capital Outlays	\$ 190,000.00	\$ 187,869.99	\$ 13,500.00	\$ 525.00	\$ 525.00	\$ 105,000.00
Transfers	\$ 290,000.00	\$ 105,500.00	\$ 233,331.50	\$ 299,730.95	\$ 319,498.07	\$ 194,998.05
Contingency & Reserve	\$ 110,250.00	\$ -	\$ 156,936.50	\$ -	\$ -	\$ 85,000.00
GENERAL FUND TOTAL	\$ 1,134,976.00	\$ 858,379.43	935,580.00	\$ 724,536.31	\$ 796,383.09	985,543.35
	over / (under)	\$ (276,596.57)		over / (under)	\$ (139,196.91)	

EXPENDITURES BY DEPARTMENTS	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
General & Administrative	\$ 639,550.00	\$ 701,304.25	\$ 471,182.00	\$ 412,277.67	\$ 429,274.30	\$ 632,907.00
Municipal Court	\$ 6,176.00	\$ 4,576.82	\$ 7,130.00	\$ 87.81	\$ 91.58	\$ 14,603.80
Public Works Department	\$ 119,000.00	\$ 44,011.00	\$ 85,900.00	\$ 12,171.00	\$ 38,317.90	\$ 83,034.50
Transfers & Reserves	\$ 370,250.00	\$ 105,500.00	\$ 370,268.00	\$ 299,730.95	\$ 319,498.07	\$ 254,998.05
GENERAL FUND TOTAL	\$ 1,134,976.00	\$ 855,392.07	934,480.00	\$ 724,267.43	\$ 787,181.85	985,543.35
	over / (under)	\$ (279,583.93)		over / (under)	\$ (147,298.15)	

REVENUE vs. EXPENSE	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
REVENUES	\$ 1,115,876.00	\$ 675,040.61	\$ 955,020.00	\$ 784,288.00	\$ 924,026.44	\$ 985,543.35
EXPENDITURES	\$ 1,134,976.00	\$ 858,379.43	\$ 935,580.00	\$ 724,536.31	\$ 796,383.09	\$ 985,543.35
GENERAL FUND NET	\$ (19,100.00)	\$ (183,338.82)	\$ 19,440.00	\$ 59,751.69	\$ 127,643.35	\$ (0.00)
	over / (under)	\$ (164,238.82)		over / (under)	\$ 108,203.35	

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

[0] WASTEWATER FUND REVENUE

Revenue	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
5150 Service Fees	\$ 45,000.00	\$ 46,799.68	\$ 50,000.00	\$ 84,816.66	\$ 94,751.92	\$ 100,000.00
5200 Connection Fees	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 100.00
5300 Late Fees	\$ 50.00	\$ -	\$ 50.00	\$ 2,740.00	\$ 3,000.00	\$ -
6050 Interest: Checking	\$ 100.00	\$ 536.77	\$ 500.00	\$ 369.78	\$ 425.83	\$ 500.00
6100 Other Income	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 46,650.00	\$ 47,336.45	\$ 51,550.00	\$ 87,926.44	\$ 98,177.75	\$ 100,600.00
	over / (under)	\$ 686.45		over / (under)	\$ 46,627.75	

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

8101 From General Fund	\$ 100,000.00	\$ 105,500.00	\$ 50,000.00	\$ 1,500.00	\$ 1,500.00	\$ -
8200 From EDC	\$ 40,000.00	\$ 249,000.00	\$ 50,000.00	\$ -	\$ -	\$ -
9999 Prior Year Balance	\$ 59,513.00	\$ 148,553.00	\$ 62,000.00	\$ 148,553.00	\$ 148,553.00	\$ 139,188.71
Total	\$ 199,513.00	\$ 503,053.00	\$ 162,000.00	\$ 150,053.00	\$ 150,053.00	\$ 139,188.71
	over / (under)	\$ 303,540.00		over / (under)	\$ (11,947.00)	

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-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
TOTAL REVENUES	\$ 246,163.00	\$ 550,389.45	\$ 213,550.00	\$ 237,979.44	\$ 248,230.75	\$ 239,788.71
	over / (under)	\$ 304,226.45		over / (under)	\$ 34,680.75	

TOWN OF ROUND TOP FY-2025/2026 BUDGET

[2] WASTEWATER FUND

WASTEWATER FUND EXPENDITURES

[1] WASTEWATER

	FY-2023/2024		FY-2024/2025			FY-2025/2026
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	Budget
Personnel						
0100 Wages	\$ 15,000.00	\$ 10,526.40	\$ 12,000.00	\$ 1,407.08	\$ 1,507.08	\$ 10,000.00
0200 Payroll Taxes	\$ 1,200.00	\$ 805.29	\$ 1,000.00	\$ 217.02	\$ 116.62	\$ 773.80
Total	\$ 16,200.00	\$ 11,331.69	\$ 13,000.00	\$ 1,624.10	\$ 1,623.70	\$ 10,773.80
	over / (under) \$ (4,868.31)		over / (under) \$ (1,376.30)			

2-1-0100 Wastewater Manager

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

	Budget		Budget			Budget
		Actual		Thru 08/31/25	Projected EOY	
Supplies						
1100 Chemicals	\$ 700.00	\$ 1,671.35	\$ 600.00	\$ 996.96	\$ 1,218.76	\$ 1,000.00
1700 General	\$ 300.00	\$ 15.00	\$ 500.00	\$ 117.80	\$ 117.80	\$ 500.00
Total	\$ 1,000.00	\$ 1,686.35	\$ 1,100.00	\$ 1,114.76	\$ 1,336.56	\$ 1,500.00
	over / (under) \$ 686.35		over / (under) \$ 236.56			

2-1-1100

2-1-1700

	Budget		Budget			Budget
		Actual		Thru 08/31/25	Projected EOY	
Maintenance						
2100 Mowing & Tree Work	\$ 6,000.00	\$ 11,537.00	\$ 7,000.00	\$ 70.56	\$ 70.56	\$ 3,000.00
2201 Equipment (Pumping)	\$ 37,500.00	\$ 5,630.90	\$ -	\$ -	\$ -	\$ -
2202 Equipment (Blower)	\$ 4,500.00		\$ -	\$ -	\$ -	\$ -
2203 Equipment (Valves & P	\$ 2,500.00	\$ 850.00	\$ -	\$ -	\$ -	\$ -
2500 Collection System	\$ 7,000.00		\$ 2,000.00	\$ 1,550.00	\$ 1,550.00	\$ 3,000.00
2600 Wastewater Plant	\$ 36,000.00	\$ 189,402.00	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00
Total	\$ 93,500.00	\$ 207,419.90	\$ 17,000.00	\$ 1,620.56	\$ 1,620.56	\$ 14,000.00
	over / (under) \$ 113,919.90		over / (under) \$ (15,379.44)			

2-1-2100 Mowing and tree work at the wastewater plant (34 mowings & 2 shredding per year)

2-1-2201 Maintenance and repair of waste water lift stations. In FY-2024/2025 charged to 2-1-2500

2-1-2202 Maintenance and repair of waste water blowers. In FY-2024/2025 charged to 2-1-2600

2-1-2203 Maintenance and repair of waste water lift stations. In FY-2024/2025 charged to 2-1-2500

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.

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

WASTEWATER FUND EXPENDITURES - Continued

[1] WASTEWATER - Continued

Services	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
3115 Auto Dialer	\$ 1,000.00	\$ 1,045.88	\$ 750.00	\$ 639.03	\$ 745.17	\$ 750.00
3120 Electric	\$ 17,500.00	\$ 19,785.75	\$ 25,000.00	\$ 13,852.54	\$ 14,852.54	\$ 15,000.00
3130 Water	\$ 4,500.00	\$ 6,234.16	\$ 6,000.00	\$ 9,461.75	\$ 10,321.91	\$ 10,000.00
3135 Web Based Software	\$ 1,000.00	\$ 3,500.00	\$ 700.00	\$ 683.40	\$ 683.40	\$ 1,000.00
3170 Show Services	\$ 96,158.58	\$ 73,770.29	\$ 30,000.00	\$ 6,791.79	\$ 6,791.79	\$ 10,000.00
3280 Training/Travel	\$ -		\$ -	\$ -	\$ -	\$ -
3430 Legal Notices	\$ -		\$ 100.00	\$ -	\$ -	\$ 100.00
3520 Engineering Fees	\$ 50,000.00	\$ 19,271.00	\$ 15,000.00	\$ 890.00	\$ 890.00	\$ -
3540 Operation Services	\$ 26,000.00	\$ 48,895.59	\$ 30,000.00	\$ 20,000.00	\$ 23,000.00	\$ 25,000.00
3545 Laboratory Services	\$ 6,000.00	\$ 2,563.00	\$ 4,500.00	\$ 1,464.00	\$ 1,500.00	\$ 4,500.00
3810 Bank Service Charges	\$ 1,000.00	\$ 115.00	\$ 250.00	\$ 35.00	\$ 35.00	\$ 250.00
3840 Permit/License Fees	\$ 1,250.00	\$ 10,625.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
3900 Other Expenses	\$ -		\$ -	\$ 159.25	\$ 159.25	\$ -
Total	\$ 204,408.58	\$ 185,805.67	\$ 113,550.00	\$ 55,226.76	\$ 60,229.06	\$ 67,850.00
	over / (under)	\$ (18,602.91)		over / (under)	\$ (53,320.94)	

- 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.
2-1-3280 Wastewater training and required continuing education courses
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		Budget			Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
7050 Facilities	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 2,600.75	\$ -	\$ 30,000.00
7080 Line Easements	\$ -		\$ -	\$ -	\$ -	\$ -
7200 Equipment	\$ 16,000.00	\$ 99.95	\$ -	\$ -	\$ 100.00	\$ 66,000.00
7250 Fence	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
7300 Sewer Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ 40,454.48	\$ 44,132.16	\$ -
	\$ 42,000.00	\$ 99.95	\$ 5,000.00	\$ 43,055.23	\$ 44,232.16	\$ 96,000.00
	over / (under)	\$ (41,900.05)		over / (under)	\$ 39,232.16	

- 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-2025/2026 BUDGET

[2] WASTEWATER FUND

WASTEWATER FUND EXPENDITURES - Continued

[1] WASTEWATER - Continued

	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
Contingency & Reserve						
9800 Contingency	\$ -		\$ 1,900.00	\$ -	\$ -	\$ 32,283.96
9900 Reserve	\$ 12,713.00		\$ 62,000.00	\$ -	\$ -	\$ 17,380.95
	\$ 12,713.00	\$ -	\$ 63,900.00	\$ -	\$ -	\$ 49,664.91
	over / (under)	\$ (12,713.00)		over / (under)	\$ (63,900.00)	

2-1-9800 Unforeseen expenses.

2-1-9900 Three months operating cost.

WASTEWATER	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
EXPENDITURES TOTAL	\$ 369,821.58	\$ 406,343.56	\$ 213,550.00	\$ 102,641.41	\$ 109,042.04	\$ 239,788.71
	over / (under)	\$ 36,521.98		over / (under)	\$ (104,507.96)	

REVENUE vs. EXPENSE	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
REVENUES	\$ 246,163.00	\$ 550,389.45	\$ 213,550.00	\$ 237,979.44	\$ 248,230.75	\$ 239,788.71
EXPENDITURES	\$ 369,821.58	\$ 406,343.56	\$ 213,550.00	\$ 102,641.41	\$ 109,042.04	\$ 239,788.71
WASTEWATER FUND NET	\$ (123,658.58)	\$ 144,045.89	\$ -	\$ 135,338.03	\$ 139,188.71	\$ 0.00
	over / (under)	\$ 267,704.47		over / (under)	\$ 139,188.71	

TOWN OF ROUND TOP FY-2025/2026 BUDGET
[3] HOTEL OCCUPANCY TAX FUND

Resolution No. 2025-_____

HOTEL OCCUPANCY FUND REVENUE

[0] HOTEL OCCUPANCY FUND - Revenue

Revenue	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
2200 Hotel Occupancy Tax	\$ 245,000.00	\$ 245,261.00	\$ 300,000.00	\$ 213,094.38	\$ 213,094.38	\$ 250,000.00
6050 Interest: Checking	\$ 1,000.00	\$ 1,204.67	\$ 1,000.00	\$ 856.66	\$ 963.21	\$ 1,000.00
6100 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Participation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 246,000.00	\$ 246,465.67	\$ 301,000.00	\$ 213,951.04	\$ 214,057.59	\$ 251,000.00
	over / (under)	\$ 465.67		over / (under)	\$ (86,942.41)	

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

Transfers	FY-2023/2024		FY-2024/2025			Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
9999 Prior Year Balance	\$ 235,000.00	\$ 128,072.00	\$ 233,800.00	\$ 128,072.00	\$ 128,072.00	\$ 206,644.30
8101 From General Fund	\$ -	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00	\$ -
Subtotal:	\$ 235,000.00	\$ 128,072.00	\$ 233,800.00	\$ 253,072.00	\$ 253,072.00	\$ 206,644.30
	over / (under)	\$ (106,928.00)		over / (under)	\$ 19,272.00	

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

1-0-8101 UF contribution towards its share of common expenses incurred by the GF. FY-2023/24 included Town Square Restroom project. FY-2025/26 includes TxDOT shared use path and town hall

HOTEL OCCUPANCY FUND	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
TOTAL REVENUES	\$ 481,000.00	\$ 374,537.67	\$ 534,800.00	\$ 467,023.04	\$ 467,129.59	\$ 457,644.30
	over / (under)	\$ (106,462.33)		over / (under)	\$ (67,670.41)	

HOTEL OCCUPANCY FUND EXPENDITURES

[1] HOTEL OCCUPANCY FUND - Expenditures

Personnel	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
0100 Wages	\$ 26,000.00		\$ 27,800.00	\$ 10,601.70	\$ 11,501.70	\$ 22,500.00
0200 Payroll Taxes	\$ 2,000.00		\$ 2,000.00	\$ 811.47	\$ 890.00	\$ 1,741.05
Total	\$ 28,000.00	\$ -	\$ 29,800.00	\$ 11,413.17	\$ 12,391.70	\$ 24,241.05
	over / (under)	\$ (28,000.00)		over / (under)	\$ (17,408.30)	

3-1-0100 One Part-time position.

3-1-0200 Social Security, Medicare, and unemployment taxes.

Supplies	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
1210 Office Supplies	\$ 500.00	\$ -	\$ 1,000.00	\$ 45.23	\$ 250.00	\$ 1,000.00
1270 Event Materials	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Total	\$ 5,500.00	\$ -	\$ 6,000.00	\$ 45.23	\$ 250.00	\$ 6,000.00
	over / (under)	\$ (5,500.00)		over / (under)	\$ (5,750.00)	

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-2025/2026 BUDGET

[3] HOTEL OCCUPANCY TAX FUND

[1] HOTEL OCCUPANCY FUND - Expenditures - Continued

Services

3135 Website/Social Media	\$ 30,000.00	\$ 973.08	\$ 30,000.00	\$ 2,905.52	\$ 3,405.52	\$ 30,000.00
3250 Dues & Subscriptions	\$ -	\$ 250.00	\$ 1,000.00	\$ 250.00	\$ 250.00	\$ 1,000.00
3280 Training/Travel	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,903.25
3350 Office Equipment	\$ -	\$ -	\$ 1,500.00	\$ 499.00	\$ 1,000.00	\$ 1,000.00
3410 Advertising	\$ -	\$ 13,572.54	\$ 35,000.00	\$ 51,442.68	\$ 53,442.68	\$ 35,000.00
3590 Marketing Agency	\$ 160,000.00	\$ 119,426.25	\$ 150,000.00	\$ 95,702.68	\$ 107,702.68	\$ 125,000.00
3780 Projects	\$ 20,000.00	\$ 12,500.00	\$ 45,000.00	\$ 58,553.50	\$ 62,553.50	\$ 45,000.00
3790 Outside Services	\$ 1,000.00	\$ -	\$ 25,000.00	\$ 19,150.00	\$ 19,150.00	\$ 25,000.00
3810 Bank Fees	\$ -	\$ 20.00	\$ -	\$ 35.00	\$ 35.00	\$ -
Total	\$ 212,500.00	\$ 146,741.87	\$ 289,000.00	\$ 228,538.38	\$ 247,539.38	\$ 263,903.25
	over / (under)	\$ (65,758.13)		over / (under)	\$ (41,460.62)	

3-1-3135 Website and social media platform expenses.

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

Capital Outlays

	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
7150 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
7160 Tourist Info Kiosk	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 3,500.00
	over / (under)	\$ -		over / (under)	\$ (50,000.00)	

3-1-7150 Video teleconferencing system FY-2023/24

3-1-7160 Tourist information kiosk on the town square.

Transfers

8301 To General Fund	\$ -	\$ -	\$ -	\$ 803.21	\$ 304.21	\$ -
Total	\$ -	\$ -	\$ -	\$ 803.21	\$ 304.21	\$ -
	over / (under)	\$ -		over / (under)	\$ 304.21	

3-1-8301 Transfer to General Fund

Contingency & Reserve

9800 Contingency	\$ 235,000.00	\$ 6,893.90	\$ 160,000.00	\$ -	\$ -	\$ 160,000.00
	\$ 235,000.00	\$ 6,893.90	\$ 160,000.00	\$ -	\$ -	\$ 160,000.00
	over / (under)	\$ (228,106.10)		over / (under)	\$ (160,000.00)	

3-1-9800 Contingency and council reserve.

EXPENDITURES TOTAL	\$ 481,000.00	\$ 153,635.77	\$ 534,800.00	\$ 240,799.99	\$ 260,485.29	\$ 457,644.30
	over / (under)	\$ (327,364.23)		over / (under)	\$ (274,314.71)	

REVENUE vs. EXPENSE

	FY-2023/2024		FY-2024/2025			FY-2025/2026 Budget
	Budget	Actual	Budget	Thru 08/31/25	Projected EOY	
REVENUES	\$ 481,000.00	\$ 374,537.67	\$ 534,800.00	\$ 467,023.04	\$ 467,129.59	\$ 457,644.30
EXPENDITURES	\$ 481,000.00	\$ 153,635.77	\$ 534,800.00	\$ 240,799.99	\$ 260,485.29	\$ 457,644.30
HOTEL TAX FUND NET	\$ -	\$ 220,901.90	\$ -	\$ 226,223.05	\$ 206,644.30	\$ (0.00)
	over / (under)	\$ 220,901.90		over / (under)	\$ 206,644.30	