

CITY OF HOLLAND



Proposed Annual Budget FY26

Fiscal Year

October 1, 2025 – September 30, 2026

Council Members

AJ Hill

Oscar Perez

Barbara Critchfield

Laura Cosper

Dale Rendon

Mayor

Johnny Kallus

City Administrator

Sandy Starks

City Secretary

Sandra Dickey

Police

Chief Rojelio Gauna

Public Works

Director Joey Perez

City Attorney

Guevara Law, P.C.

Although the property tax rate is decreasing from \$0.3804 to \$0.3664 per \$100 of valuation, increases in taxable property values have led to a higher total tax levy.

This budget will raise more total property taxes than last year's budget by \$40,084 or 12.91%, and of that amount \$9,976 is tax revenue to be raised by new property added to the tax roll this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.3804	\$0.3664	3.68% decrease
Average homestead taxable value	\$160,361	\$177,323	10.57% increase
Tax on average homestead	\$610	\$649	6.39% increase
Total tax levy on all properties	\$310,439	\$350,523	12.91% increase

EXHIBIT A ATTACHED

**City of Holland
Proposed Annual Budget FY26
General Fund**

	FY25	FY25	FY26
	<u>Adopted Budget</u>	<u>Actual Thur July31 Projected Aug-Sept</u>	<u>Proposed Budget</u>
Ordinary Income/Expense			
Income			
Court Revenues			
Court Revenues - Other	298,571.00	487,260	410,000
Total Court Revenues	298,571.00	487,260	410,000
Franchise Fees			
10-4201 · Utilites	75,500.00	68,803	60,000
Total Franchise Fees	75,500.00	68,803	60,000
Other Revenues			
42-308 · Bank Charges	0.00	0	250
10-4805 · Miscellaneous Income - Other	3,000.00	15,456	16,158
Total 10-4805 · Miscellaneous Income	3,000.00	15,456	16,408
10-4820 · Holland Community Center	15,000.00	9,684	15,000
420 · Police Funds		2,650	
Total Other Revenues	18,000.00	27,790	31,408
Permits & Inspections			
10-4315 · Inspection Fees - Other	0.00	2,289	2,000
Total 10-4315 · Inspection Fees	0.00	2,289	2,000
10-4316 · Permits Fees	34,500.00	108,756	155,000
Total Permits & Inspections	34,500.00	111,045	157,000
Property Tax			
10-4000 · Maint & Operation Tax	260,000.00	337,270	320,000
10-4005 · Interest & Sinking	0.00	28,810	25,000
Total Property Tax	260,000.00	366,080	345,000
Sales Tax			
10-4100 · General	280,000.00	162,500	182,207
10-4110 · Municipal Development Distric	48,817.00	36,348	40,621
Sales Tax - Other	0.00	462	422
Total Sales Tax	328,817.00	199,310	223,250
410 · Interest Income			
41-101 · Permits			
41-018 · Food Vendor Permit	0.00	0	0
Total 41-101 · Permits	0.00	0	0
410 · Interest Income - Other	505.00	1,945	2,377
Total 410 · Interest Income	505.00	1,945	2,377
Total Income	1,015,893.00	1,262,233	1,229,035
Gross Profit	1,015,893.00	1,262,233	1,229,035
Expense			
Adminstration Expenses			
10-5001 · Salaries	116,500.00	116,738	154,500
10-5002 · Inspection Fees	0.00	36,623	38,793
10-5003 · Engeneering Fees	0.00	20,226	22,873
10-5010 · Payroll Taxes	22,857.00	25,177	25,922
10-5011 · Taxes			
10-5013 · Texas Unemployment	2,500.00	1,345	1,491
10-5011 · Taxes - Other	0.00	2,351	2,620

City of Holland
Proposed Annual Budget FY26
General Fund

	FY25	FY25	FY26
	Adopted Budget	Actual Thur July31 Projected Aug-Sept	Proposed Budget
Total 10-5011 · Taxes	2,500.00	3,696	4,111
10-5020 · Retirement	3,406.00	11,801	12,305
10-5030 · Health Insurance	31,200.00	29,829	33,120
10-6105 · Advertising	1,175.00	3,611	3,000
10-6110 · Office Expense	4,700.00	8,680	6,500
10-6115 · Mileage & Meals	2,500.00	1,285	1,571
10-6120 · Bank Charges	0.00	418	400
10-6125 · Dues & Subscriptions	48,000.00	45,926	53,032
10-6126 · Donations	3,500.00	-2,800	3,500
10-6130 · Legal	35,000.00	25,567	31,073
10-6135 · Accounting	7,000.00	86,840	30,000
10-6140 · Repair & Maintenance	23,000.00	25,250	15,000
10-6145 · Utilities	30,000.00	31,818	31,895
10-6150 · Phone	2,600.00	3,900	4,313
10-6155 · Training	780.00	2,443	2,986
10-6160 · Postage & Printing	1,500.00	3,122	4,000
10-6166 · Community Christmas	10,000.00	2,125	10,000
10-6240 · Insurance - TML	90,000.00	34,787	30,146
10-6305 · Elections	2,000.00	3,467	3,000
10-6310 · Holland Community Center			
10-6311 · Utilities	11,500.00	4,941	4,755
10-6310 · Holland Community Center - Other	51,700.00	80,930	2,600
Total 10-6310 · Holland Community Center	63,200.00	85,871	7,355
10-6322 · Equipment Lease	30,000.00	0	0
Adminstration Expenses - Other	0.00	-736	0
Total Adminstration Expenses	531,418.00	605,664	529,394
Courts			
40-5001 · Salaries	0.00	4,257	0
40-5010 · Payroll Taxes	0.00	0	0
40-5020 · TMRS Retirement	0.00	0	0
40-5030 · Health Insurance	0.00	0	0
40-5031 · FTA-Omni Fee	0.00	2,551	2,161
40-5032 · Security	0.00	1,678	880
40-5033 · Technology Fees	0.00	0	0
40-5034 · Attorney & Judge Fees	0.00	29,694	26,879
40-5035 · Court Costs	0.00	203,644	154,158
40-5036 · Collections / GHS	0.00	28,335	32,213
Total Courts	0.00	270,159	216,290
Grants			
80-7200 · Grant Expenditures			
80-7201 · MVCPA Grant FY25			
80-7202 · MVCPA Grant FY26			
80-7203 · TxDOT TA Grant 2023	0.00	0	
Total Grants	0.00	0	0
Public Safety			
20-5001 · Salaries			
63-3150 · Police Dept Salary	78,005.00	74,404	80,344
63-3155 · Police Dept Overtime	7,500.00	1,725	0

City of Holland
Proposed Annual Budget FY26
General Fund

	FY25	FY25	FY26
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63-3160 · Police Dept Hourly Officers	131,040.00	111,973	134,971
63-3165 · Police Dept Certification Pay	11,700.00	7,920	10,800
20-5001 · Salaries - Other	0.00	4,073	10,584
Total 20-5001 · Salaries	228,245.00	200,095	236,700
20-5010 · Payroll Taxes	15,600.00	0	0
20-5020 · Retirement	18,000.00	15,898	16,430
20-5030 · Health Insurance	46,800.00	41,215	33,120
20-6110 · Office Expense	7,500.00	1,813	1,500
20-6111 · Training	5,000.00	-1,294	5,000
20-6112 · Telephone	4,500.00	3,971	4,000
20-6125 · Dues & Subscriptions	16,672.00	19,286	22,410
20-6142 · Community Events	1,610.00	1,875	1,225
20-6145 · Utilities	5,500.00	2,222	2,215
20-6170 · Uniforms	6,000.00	3,187	3,000
20-6171 · Repair & Maintenance	0.00	55,376	1,200
20-6264 · Auto Expense			
20-6225 · Repair & Maintenance	11,000.00	7,700	5,000
20-6265 · Fuel	31,000.00	18,677	20,000
20-6264 · Auto Expense - Other	0.00	21	1,351
Total 20-6264 · Auto Expense	42,000.00	26,399	26,351
20-6325 · Animal Control	2,500.00	64	1,500
20-6330 · Equipment Rental	37,000.00	619	0
20-6335 · Police Equipment	30,000.00	6,643	30,000
20-6336 · Misc. Expense	0.00	0	0
Total Public Safety	466,927.00	377,369	384,651
10-9000 · Other Financing Uses - Debt Ser	0.00	24,346	0
62-2123 · Road Repairs	50,000.00	90,938	80,000
6560 · Payroll Expenses	0.00	0	18,700
Total Expense	1,048,345.00	1,368,474	1,229,035
Net Ordinary Income	-32,452.00	-106,241	0

City of Holland
Proposed Annual Budget FY26
Water Sewer Fund

	FY25	FY25	FY26
	Adopted Budget	Actual Thur July31 Projected Aug-Sept	Proposed Budget
Ordinary Income/Expense			
Income			
20-4000 · Water Sales	707,500.00	427,938	401,372
20-4100 · Sewer Charges	176,300.00	182,614	177,232
20-4200 · Garbage	184,100.00	190,785	185,837
20-4300 · Water & Sewer Tap Fees	30,000.00	250,000	232,000
20-4305 · Late & Reconnect Fees	22,000.00	24,727	24,593
42-0207 · Land Lease / Miscellaneous	900.00	16,443	900
Total Income	1,120,800.00	1,092,506	1,021,934
Gross Profit	1,120,800.00	1,092,506	1,021,934
Expense			
Adminstration			
50-6105 · Advertising	500.00	1,029	1,132
50-6110 · Office Supplies	3,800.00	2,812	3,094
50-6120 · Bank Charges	850.00	234	257
50-6125 · Dues & Subscriptions	2,500.00	4,270	4,697
50-6140 · Repair & Maintenance	0.00	0	15,000
50-6150 · Phone	2,500.00	2,553	2,808
50-6155 · Training	1,200.00	2,620	5,000
50-6160 · Postage & Printing	3,000.00	3,071	3,379
50-6170 · Uniforms			
Boot Reimbursement Program	300.00	204	300
50-6170 · Uniforms - Other	6,500.00	4,292	4,721
Total 50-6170 · Uniforms	6,800.00	4,496	5,021
50-6175 · Shop Expense	35,000.00	7,150	8,476
50-6182 · Utilities	32,700.00	30,997	34,097
Total Adminstration	88,850.00	59,233	82,960
Insurance			
50-6245 · Insurance - Unemployment	2,200.00	1,713	2,065
Total Insurance	2,200.00	1,713	2,065
Materials & Supplies			
50-6205 · Water Supplies	12,679.00	73,627	89,138
50-6210 · Sewer Supplies	11,664.00	48,895	53,785
Total Materials & Supplies	24,343.00	122,522	142,922
Personnel Services			
50-5001 · Salaries	160,702.00	185,368	203,698
50-5010 · Payroll Taxes	19,350.00	14,673	16,141
50-5020 · Retirement	13,059.00	15,823	17,406
50-5030 · Health Insurance	42,130.00	41,490	45,639
65-0560 · Payroll Expenses	0.00	6,624	6,812
Total Personnel Services	235,241.00	263,978	289,694
Repairs & Maintenance			
50-6220 · Equipment	25,000.00	25,398	27,938
50-6225 · Vehicle	25,000.00	20,812	22,893
50-6230 · Water	15,000.00	41,708	45,879
50-6235 · Sewer	15,000.00	11,143	13,619
50-6237 · Other	35,000.00		0
Total Repairs & Maintenance	115,000.00	99,060	110,328

City of Holland
Proposed Annual Budget FY26
Water Sewer Fund

50-6206 · Trash Collections	145,000.00	125,955	138,551
50-6255 · Water Purchases	180,000.00	177,729	179,199
50-6260 · Sewer Permits	7,500.00	6,386	7,805
50-7200 · Grant Expense	0.00	0	0
600 · Water & Sewer Opr. Exp.			
62-0225 · Deposit Refunds	0.00	0	0
Total 600 · Water & Sewer Opr. Exp.	0.00	0	0
62-0229 · Bad Check Expense	0.00	0	0
62-0231 · Office Expense	0.00	0	0
62-2127 · Misc.	0.00	0	0
66900 · Reconciliation Discrepancies	0.00	0	0
Total Expense	798,134.00	856,577	953,525
Net Ordinary Income	322,666.00	235,929	68,409