



**CITY OF HOLLAND, TEXAS**  
**FISCAL YEAR 2022-2023**  
**BUDGET COVER PAGE**

This budget will raise more total property taxes than last year's budget by \$20,638.00 or 9.5%, and of that amount \$24,677.00 is tax revenue to be raised from new property added to the tax roll this year.

**HOLLAND PROPERTY TAX RATE COMPARISON**

|                           | <b>2021-2022</b> | <b>2022-2023</b> |
|---------------------------|------------------|------------------|
| Property Tax Rate:        | 0.40320/\$100    | 0.39570/\$100    |
| No-New revenue tax rate:  | 0.40320/\$100    | 0.37200/\$100    |
| Effective M & O Tax Rate: | 0.37150/\$100    | 0.35650/\$100    |
| Voter-approval tax rate:  | 0.41830/\$100    | 0.39570/\$100    |
| Debt Rate:                | 0.03170/\$100    | 0.03920/\$100    |
| De Minimis rate:          | /\$100           | 1.182300/\$100   |

# EXHIBIT "A"

City of Holland  
 Budget  
 October 2022-September 2023

| Account Number        | Account                   | 2021-2022 Budget | 2022-2023 Budget | Difference    |
|-----------------------|---------------------------|------------------|------------------|---------------|
| <b>Income</b>         |                           |                  |                  |               |
| <b>General income</b> |                           |                  |                  |               |
| Permits               |                           |                  |                  |               |
| 41-011                | Building Permits          | 7,000            | 17,700           | 10,700        |
| 41-014                | Remodeling Permits        | 2,000            | 3,000            | 1,000         |
| 41-016                | Certificates of Occupancy | 200              | 300              | 100           |
| 41-101                | Permits-Other             | 5,000            | 8,000            | 3,000         |
| Inspections           |                           |                  |                  |               |
| 41-023                | Electrical Inspections    | 500              | 750              | 250           |
| 41-025                | Plumbing Inspections      | 200              | 750              | 550           |
| 41-026                | Miscellaneous Inspections | 50               | 3,000            | 2,950         |
| 41-027                | Foundation Inspections    | 100              | 100              | -             |
| 41-028                | FEMP                      | 200              | 100              | (100)         |
| 41-029                | Temp Electrical Pole      | 50               | 100              | 50            |
| 41-030                | Electrical Final          | 300              | 1,000            | 700           |
| 41-032                | Plumbing Rough            | 150              | 750              | 600           |
| 41-102                | Inspection Fees-Other     | 300              | 550              | 250           |
| Franchise tax         |                           |                  |                  |               |
| 41-040                | Franchise Tax-Electrical  | 33,000           | 34,000           | 1,000         |
| 41-041                | Franchise Tax-Garbage     | 10,000           | 11,000           | 1,000         |
| 41-042                | Franchise Tax-Gas         | 4,000            | 4,500            | 500           |
| 41-043                | Franchise Tax-Telephone   | 9,000            | 9,500            | 500           |
| 41-044                | Franchise Tax-Cable       | 3,200            | 3,500            | 300           |
| 41-100                | Property tax              | 202,000          | 228,000          | 26,000        |
| 41-106                | KCC Rental                | 3,000            | -                | (3,000)       |
| 41-107                | Sales tax                 | 115,000          | 90,000           | (25,000)      |
| 41-109                | Interest income           | 2,300            | 2,000            | (300)         |
| 41-115                | Other income              | 2,000            |                  | (2,000)       |
| <b>General income</b> |                           | <b>399,550</b>   | <b>418,600</b>   | <b>19,050</b> |
| <b>Court Funds</b>    |                           |                  |                  |               |
| Court income          |                           |                  |                  |               |
| 42-038                | TFC                       | 1,700            | 3,300            | 1,600         |
| 42-039                | Security                  | 2,000            | 3,000            | 1,000         |
| 42-040                | MCT                       | 1,100            | -                | (1,100)       |

|         |                           |                |                  |                |
|---------|---------------------------|----------------|------------------|----------------|
| 42-041  | AFC                       | 1,500          | 4,200            | 2,700          |
| 42-0441 | SID                       | 500            |                  | (500)          |
| 42-045  | STF                       | 21,000         | 34,000           | 13,000         |
| 42-046  | CCC1                      | 26,000         | 54,000           | 28,000         |
| 42-047  | Jury Fee                  | 1,100          | -                | (1,100)        |
| 42-0471 | Jury Fee(Local)           | -              | -                | -              |
| 42-048  | JSF                       | 1,500          | -                | (1,500)        |
| 42-0481 | JSF(Local)                | 170            | -                | (170)          |
| 42-0491 | Civil Justice Fee         | 20             | -                | (20)           |
| 42-0492 | CJF(Local)                | 3              | -                | (3)            |
| 42-0493 | CSF                       | 25             | -                | (25)           |
| 42-0494 | TPDF                      | 1,700          | 4,000            | 2,300          |
| 42-05   | Probation Bond            | 200            | -                | (200)          |
| 42-203  | Court Costs-Other         | 7,800          | 14,500           | 6,700          |
| 42-304  | FTA-Omni                  | 1,100          | 2,700            | 1,600          |
| 42-305  | Interest income           | -              | 450              | 450            |
| 42-306  | Miscellaneous             | -              | 1,300            | 1,300          |
| 42-307  | LEOSE-State training fees | 1,500          | 900              | (600)          |
| 42-0495 | State LTF                 | 700            | 2,200            | 1,500          |
| 42-0496 | Municipal Jury Fund       | 25             | 60               | 35             |
|         | Fines                     |                |                  |                |
| 43-021  | Administrative Fee        | 1,800          | 2,400            | 600            |
| 43-022  | Time Pay                  | 450            | 600              | 150            |
| 43-023  | Child Safety Fees         | 1,900          | 600              | (1,300)        |
| 43-024  | Dismissal Fee             | 150            | 400              | 250            |
| 43-029  | Fines-Other               | 58,000         | 146,000          | 88,000         |
| 43-310  | Court Fund Balance        | -              | 451,513          | 451,513        |
|         | <b>Total Court Funds</b>  | <b>131,943</b> | <b>726,123</b>   | <b>594,180</b> |
|         | <b>Total Income</b>       | <b>531,493</b> | <b>1,144,723</b> | <b>613,230</b> |

### General Operating Expenses

|        |                           |        |        |          |
|--------|---------------------------|--------|--------|----------|
|        | Computer Update & Website |        |        |          |
| 61-134 | Computer Parts            | 4,000  | 1,500  | (2,500)  |
| 61-135 | Labor                     | 200    | 500    | 300      |
| 61-136 | Computer Monthly Mgmt Fee | 1,700  | 2,000  | 300      |
| 61-095 | Computer Update & Website | 1,000  | 1,500  | 500      |
| 61-101 | Advertising               | 200    | 330    | 130      |
| 61-102 | Mileage & Meals           | -      | 110    | 110      |
| 61-105 | Dues & Subscriptions      | 3,200  | 2,750  | (450)    |
| 61-106 | Equipment Lease           | 1,800  | 2,435  | 635      |
|        | Insurance                 |        |        |          |
| 61-171 | TML-General               | 21,708 | 3,900  | (17,808) |
| 61-172 | Health Insurance          | 18,000 | 12,000 | (6,000)  |

|  |                                    |                |                |               |
|--|------------------------------------|----------------|----------------|---------------|
| Legal & Accounting                     |                                    |                |                |               |
| 61-180                                 | Administrative Fee/Accounting      | 12,000         | 13,300         | 1,300         |
| 61-181                                 | Legal Fees                         | 45,000         | 41,260         | (3,740)       |
| 61-182                                 | Auditing Fees                      | 7,000          | 7,700          | 700           |
| 61-109                                 | Office Supplies                    | 6,000          | 2,420          | (3,580)       |
| 61-110                                 | Miscellaneous                      | 500            | 1,100          | 600           |
| 61-111                                 | Postage                            | 4,000          | 4,840          | 840           |
| Repairs & Maintenance                  |                                    |                |                |               |
| 61-1121                                | Repairs & Maintenance-City Hall    | 1,000          | 1,200          | 200           |
| 61-1125                                | Repairs & Maintenance-Park         | 2,000          | 1,000          | (1,000)       |
| 61-1131                                | Telephone                          | 4,500          | 1,100          | (3,400)       |
| Utilities                              |                                    |                |                |               |
| 61-1141                                | Utilities-City Hall                | 7,000          | 1,800          | (5,200)       |
| 61-1145                                | Utilities-Street Lights            | 18,000         | 18,700         | 700           |
| 61-1148                                | Utilities-City Park Security Light | 600            | 400            | (200)         |
| 61-115                                 | Salaries                           | 37,080         | 47,000         | 9,920         |
| 61-116                                 | Payroll Taxes                      | 3,000          | 6,600          | 3,600         |
| 61-117                                 | Retirement                         | 2,500          | 5,000          | 2,500         |
| 61-118                                 | Interest Expense                   | 120            | -              | (120)         |
| Taxes                                  |                                    |                |                |               |
| 61-1191                                | Sales Tax                          | 2,000          | -              | (2,000)       |
| 61-1192                                | Texas Unemployment                 | 2,000          | -              | (2,000)       |
| Inspection expense                     |                                    |                |                |               |
| 61-1211                                | Electrical Inspection              | 1,000          | 750            | (250)         |
| 61-1212                                | Framing Inspection                 | 250            | 250            | -             |
| 61-1213                                | Plumbing Inspection                | 750            | 750            | -             |
| 61-1215                                | Miscellaneous Inspection           | 5,000          | 3,000          | (2,000)       |
| 61-1216                                | Final Inspection                   | 1,500          | 1,000          | (500)         |
| 61-1217                                | Electrical Temp Pole               | 100            | 100            | -             |
| 61-1219                                | Building Plan Reviews              | 100            | 100            | -             |
| 61-121                                 | Inspections-Other                  | 1,300          | 210            | (1,090)       |
| 61-1241                                | Donations                          | 7,000          | 2,200          | (4,800)       |
| 61-125                                 | Printing Expense                   | 100            | -              | (100)         |
| 61-127                                 | Training                           | 1,000          | 825            | (175)         |
| 61-128                                 | Election Expenses                  | 5,000          | 5,000          | -             |
| 61-129                                 | Appraisals                         | 3,000          | -              | (3,000)       |
| 61-212                                 | Road Repairs                       | 40,000         | 70,000         | 30,000        |
| 63-3265                                | Court Clerk Wages                  | -              | 35,000         | 35,000        |
| 610                                    | General operating expense          | 15,000         | 3,300          | (11,700)      |
| <b>Total General Operating Expense</b> |                                    | <b>287,208</b> | <b>302,930</b> | <b>15,722</b> |
| <b>Police Operating Expenses</b>       |                                    |                |                |               |
| 63-301                                 | Advertising                        | 300            | 110            | (190)         |
| 63-022                                 | Auto Fuel                          | 9,000          | 23,000         | 14,000        |
| 63-023                                 | Auto Repairs & Maintance           | 3,000          | 6,050          | 3,050         |

|         |                         |        |         |         |
|---------|-------------------------|--------|---------|---------|
| 63-303  | Bank Charges            | 50     | -       | (50)    |
| 63-304  | Animal Control Expenses | 4,500  | 9,500   | 5,000   |
| 63-305  | Dues & Subscriptions    | 3,000  | 2,500   | (500)   |
| 63-306  | Equipment Rental        | 5,000  | 4,400   | (600)   |
| 63-072  | Health Insurance        | 12,500 | 24,000  | 11,500  |
| 63-309  | Office Supplies         | 1,500  | 2,420   | 920     |
| 63-310  | Postage                 | 100    | 220     | 120     |
| 63-311  | Police Equipment        | 16,500 | 30,000  | 13,500  |
| 63-312  | Repair & Maintenance    | 1,500  | 110     | (1,390) |
|         | Telephone               |        |         | -       |
| 63-131  | Office                  | 2,200  | 3,000   | 800     |
| 63-132  | Cell Phone              | 2,300  | 3,160   | 860     |
| 63-314  | Utilities               | 2,400  | 5,830   | 3,430   |
| 63-3151 | Police Officer-Salary   | 60,000 | 75,000  | 15,000  |
| 63-3155 | Police Officer-Overtime | 1,500  | 5,000   | 3,500   |
| 63-3160 | Police Officer-Hourly   | 45,760 | 120,000 | 74,240  |
| 63-316  | Payroll Taxes           | 9,000  | 15,600  | 6,600   |
| 63-317  | Retirement              | 7,500  | 12,000  | 4,500   |
| 63-201  | Cleaning Services       | 1,200  | 1,430   | 230     |
| 63-320  | Miscellaneous           | 1,400  | 3,080   | 1,680   |
| 63-321  | Supplies                | 3,000  | 3,080   | 80      |
| 63-323  | Training                | 1,000  | 2,420   | 1,420   |
| 63-333  | Uniforms                | 4,000  | 4,400   | 400     |

**Total Police Operating Expenses**

|         |         |         |
|---------|---------|---------|
| 198,210 | 356,310 | 158,100 |
|---------|---------|---------|

**Cost of Court**

|         |                               |        |        |          |
|---------|-------------------------------|--------|--------|----------|
| 63-327  | FTA-Omni Fees                 | 2,500  | 1,100  | (1,400)  |
| 63-3280 | Court Costs                   | 54,000 | 24,750 | (29,250) |
| 63-3340 | Collection Fees or Fines      | 2,000  | -      | (2,000)  |
|         | Technology Fund               |        |        |          |
| 63-3330 | Court Computer Software       | 3,000  | 7,500  | 4,500    |
| 63-3410 | Monthly Mgmt Computer Service | 500    | 1,000  | 500      |
| 63-3341 | Technology Fund-Other         | 2,000  | 10,750 | 8,750    |
| 63-340  | Computer Updates & Website    | 1,000  | -      | (1,000)  |

**Total Cost of Court**

|        |        |          |
|--------|--------|----------|
| 65,000 | 45,100 | (19,900) |
|--------|--------|----------|

**Kuhlmann Center**

|         |                       |       |   |         |
|---------|-----------------------|-------|---|---------|
| 61-1122 | Repairs & Maintenance |       |   |         |
|         | Utilities             |       |   |         |
| 61-1142 | Electric-KCC          | 500   | - | (500)   |
| 61-1151 | Gas-KCC               | 2,400 | - | (2,400) |

**Total Kuhlmann Center**

|       |   |         |
|-------|---|---------|
| 2,900 | - | (2,900) |
|-------|---|---------|

|   |                                   |                |                |                |
|---|-----------------------------------|----------------|----------------|----------------|
| <b>Library Expense</b>                              |                                   |                |                |                |
| 61-1143   | Electric-Library                  | 750            | -              | (750)          |
| <b>Total Library Expense</b>                        |                                   | <u>750</u>     | <u>-</u>       | <u>(750)</u>   |
| <b>Fire Department Expense</b>                      |                                   |                |                |                |
| 61-1144   | Electric-Fire Dept                | 1,500          | 1,375          | (125)          |
| <b>Fire Department Expense</b>                      |                                   | <u>1,500</u>   | <u>1,375</u>   | <u>(125)</u>   |
| <b>Total Expenses</b>                               |                                   | <u>555,568</u> | <u>705,715</u> | <u>150,147</u> |
| <b>Other Income(Expense)</b>                        |                                   |                |                |                |
| 43-303  | Tranfers from Water & Sewer Fund  | -              | -              | -              |
| 41-108  | Road Repair Sales Tax             | 20,000         | 25,000         | 5,000          |
| 44-1102   | Debt Service Property Tax Revenue | 15,000         | 25,000         | 10,000         |
| 605   | Grant Writer Expense              | (2,000)        | (5,000)        | (3,000)        |
| Total Other Income                                  |                                   | <u>33,000</u>  | <u>45,000</u>  | <u>12,000</u>  |
| <b>General Fund Net Income</b>                      |                                   | <u>8,925</u>   | <u>484,008</u> | <u>475,083</u> |
| <b>Capital Expenditures</b>                         |                                   |                |                |                |
| 62-3211   | Purchase of Police Car            | -              | 71,500         | 71,500         |
| <b>Total Capital Expenditures</b>                   |                                   | <u>-</u>       | <u>71,500</u>  | <u>71,500</u>  |
| <b>Note Payments</b>                                |                                   |                |                |                |
| 62-3212   | Principal Payment                 | 17,042         | 23,500         | 6,458          |
| 62-3213   | Interest Payment                  | 700            | 1,500          | 800            |
| <b>Total Note Payments</b>                          |                                   | <u>17,742</u>  | <u>25,000</u>  | <u>7,258</u>   |
| <b>Net General Fund Increase(Decrease) for year</b> |                                   | <b>(8,817)</b> | <b>387,508</b> | <b>396,325</b> |

City of Holland-Water & Sewer  
 Budget  
 October 2022-September 2023

| Account Number                              | Account                        | 2021-2022 Budget | 2022-2023 Budget | Difference    |
|---|--------------------------------|------------------|------------------|---------------|
| <b>Income</b>                               |                                |                  |                  |               |
| 42-0201                                     | Water Bills                    | \$ 340,000       | \$ 380,000       | \$ 40,000     |
| 42-0203                                     | Water & Sewer Taps             | 10,000           | 5,500            | (4,500)       |
| 42-0206                                     | Late & Reconnect Fees          | 14,000           | 15,600           | 1,600         |
| 42-0207                                     | Land Lease                     | 900              | 1,200            | 300           |
| 42-0208                                     | Interest Income                | 1,500            | 2,500            | 1,000         |
| 42-0211                                     | Miscellaneous                  | -                | 3,000            | 3,000         |
| 42-0411                                     | Sewer Income                   | 169,000          | 172,000          | 3,000         |
| 42-0412                                     | Garbage Fees                   | 164,600          | 162,000          | (2,600)       |
| 42-0414                                     | Water Sold-Construction        | 8,000            | 100              | (7,900)       |
| 42-0415                                     | Water Meter Income             | -                | 1,000            | 1,000         |
| <b>Income</b>                               |                                | <b>708,000</b>   | <b>742,900</b>   | <b>34,900</b> |
| <b>Total Income</b>                         |                                | <b>708,000</b>   | <b>742,900</b>   | <b>34,900</b> |
| <b>Water &amp; Sewer Operating Expenses</b> |                                |                  |                  |               |
| Automobile Expense                          |                                |                  |                  |               |
| 62-2021                                     | Vehicles Repair & Maintenance  | 2,000            | 4,200            | 2,200         |
| 62-2024                                     | Fuel & Oil                     | 6,000            | 11,200           | 5,200         |
| Equipment Repair & Maintenance              |                                |                  |                  |               |
| 62-2022                                     | Equipment Repair & Maintenance | 4,000            | 22,000           | 18,000        |
| Insurance                                   |                                |                  |                  |               |
| 62-0271                                     | TML                            | 9,000            | 3,700            | (5,300)       |
| 62-0272                                     | Health Insurance               | 22,000           | 28,300           | 6,300         |
| Sewer Repairs & Maintenance                 |                                |                  |                  |               |
| 62-2121                                     | Sewer Repairs & Maintenance    | 12,000           | 9,000            | (3,000)       |
| Water Repairs & Maintenance                 |                                |                  |                  |               |
| 62-2125                                     | Equipment Rental               | 2,000            | -                | (2,000)       |
| 62-2122                                     | Water Repairs & Maintenance    | 17,000           | 14,300           | (2,700)       |
| 62-2124                                     | Maintenance Contract Storage   | 12,000           | 20,000           | 8,000         |
| 62-0201                                     | Advertising                    | 200              | 1,100            | 900           |
| 62-2120                                     | Building Repair                | 3,700            | 5,500            | 1,800         |
| 62-0203                                     | Bank Charges                   | 200              | 275              | 75            |
| 62-0205                                     | Dues & Subscriptions           | 1,800            | 1,650            | (150)         |

|         |  |                |                |               |
|---------|--|----------------|----------------|---------------|
| 62-2130 | Water Meters Purchased                           | 3,000          | 5,000          | 2,000         |
| 62-0209 | Water Supplies                                   | 14,500         | 9,350          | (5,150)       |
| 62-0211 | Postage  | 3,000          | 3,000          | -             |
| 62-0213 | Telephone  | 1,500          | 1,870          | 370           |
|         | Utilities  |                |                |               |
| 62-2141 | 1 Lift Station                                   | 3,500          | 4,200          | 700           |
| 62-2142 | Crockett Water Dept GRDL                         | 140            | 170            | 30            |
| 62-2143 | Crockett Water Dept                              | 450            | 500            | 50            |
| 62-2144 | Latham Lift Sta #2                               | 1,300          | 1,500          | 200           |
| 62-2145 | Tower Lexington/Crockett GRDL                    | 3,500          | 4,200          | 700           |
| 62-2147 | Highway 95                                       | 250            | 300            | 50            |
| 62-2150 | 306 East Travis                                  | 150            | 180            | 30            |
| 62-2154 | W/W Treatment Plant Aerators                     | 14,000         | 16,450         | 2,450         |
| 62-0215 | Salaries   | 150,380        | 173,960        | 23,580        |
| 62-0216 | Payroll Taxes                                    | 12,030         | 14,000         | 1,970         |
| 62-0217 | Retirement                                       | 11,000         | 11,000         | -             |
| 62-2192 | Texas Employment Taxes                           | 750            | -              | (750)         |
| 62-0220 | Miscellaneous                                    | 2,000          | 2,750          | 750           |
| 62-0221 | Purchased Water                                  | 170,000        | 148,500        | (21,500)      |
| 62-2222 | Garbage Contract                                 | 132,000        | 145,200        | 13,200        |
| 62-0223 | Uniforms   | 3,000          | 6,500          | 3,500         |
| 62-0225 | Deposit Refunds                                  | 1,000          | 4,180          | 3,180         |
|         | Permits  |                |                |               |
| 62-2261 | Permit Waste Treatment-TCEQ                      | 4,219          | 6,693          | 2,474         |
| 22-2262 | Water Assessment Fee TCEQ                        | 1,040          | 1,040          | -             |
|         | Legal & Accounting                               |                |                |               |
| 62-2302 | Auditing   | 7,000          | 1,250          | (5,750)       |
| 62-2303 | Administrative Accounting                        | 12,000         | 7,000          | (5,000)       |
|         | Office Expense                                   |                |                |               |
| 62-2311 | Office Supplies                                  | 1,800          | 2,350          | 550           |
| 62-2312 | Internet & Computer Updates                      | -              | 200            | 200           |
| 62-2313 | Computer Parts                                   | 2,000          | 200            | (1,800)       |
| 62-2315 | Monthly Computer Management Services             | 2,200          | 3,630          | 1,430         |
| 62-0232 | School & Training                                | 1,500          | 1,100          | (400)         |
| 62-0233 | Engineering                                      | 5,000          | 5,500          | 500           |
| 62-1208 | Sewer Chemicals                                  | 20,000         | 27,500         | 7,500         |
|         | <b>Total Water &amp; Sewer Operating Expense</b> | <b>676,109</b> | <b>730,498</b> | <b>54,389</b> |

**Other Income(Expense)**

|         |                             |          |           |           |
|---------|-----------------------------|----------|-----------|-----------|
|         | Transfers from General Fund | -        | -         | -         |
| 42-2500 | Grant Income                | -        | 146,000   | 146,000   |
| 61-2600 | Grant Expense               | -        | (146,000) | (146,000) |
|         | <b>Total Other Income</b>   | <b>-</b> | <b>-</b>  | <b>-</b>  |

|   |                                 |                    |                     |                    |
|---|---------------------------------|--------------------|---------------------|--------------------|
| <b>Water &amp; Sewer Net Income</b>                 |                                 | <u>31,891</u>      | <u>12,402</u>       | <u>(19,489)</u>    |
| 62-4211   | Capital Expenditure-Backhoe     | -                  | 71,000              | 71,000             |
| 62-4211   | Capital Expenditure-Vehicle     | -                  | 15,000              | 15,000             |
| Note Payments                                       |                                 |                    |                     |                    |
| 62-2412   | Water Meter Loan Payout         | 20,788             | 20,788              | -                  |
| 63-1000   | CRG Principal Payment           | 3,806              | 3,806               | -                  |
| 68-3000   | New Equipment Purchase Payments | 28,323             | 12,557              | (15,766)           |
| 6950-10   | Sewer Plant Improvements        | 13,000             | 13,000              | -                  |
| 6950-20   | Interest                        | 8,300              | 9,849               | 1,549              |
| Total Note Payments                                 |                                 | <u>74,217</u>      | <u>60,000</u>       | <u>(14,217)</u>    |
| <b>Net General Fund Increase(Decrease) for year</b> |                                 | <b>\$ (42,326)</b> | <b>\$ (133,598)</b> | <b>\$ (91,272)</b> |