



Electronic Version



Holland
MICHIGAN

FISCAL YEAR
2022
ADOPTED BUDGET

CITY OF HOLLAND, MICHIGAN

ANNUAL BUDGET

For the Fiscal Year

July 1, 2021 — June 30, 2022

Prepared in accordance with Chapter 9, Section 9.4 through 9.5 of the Charter of the City of Holland and State of Michigan Public Act 2 of 1968, as amended through Public Act 493 of 2000



HOLLAND CITY COUNCIL

Nathan Bocks	Mayor
Myron “Mike” Trethewey	Council Member, First Ward
Jay Peters	Council Member, Second Ward
Raúl García	Council Member, Third Ward
Nicki Arendshorst	Council Member, Fourth Ward
Scott Corbin	Council Member, Fifth Ward
David Hoekstra	Council Member, Sixth Ward
Quincy Byrd	Council Member, At Large
Lyn Raymond	Council Member, At Large



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Holland

Michigan

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Holland, for its Annual Budget for the Fiscal Year beginning July 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This is the nineteenth year that the City has received this prestigious award.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Guided by the City's Strategic and Business Plan, Council priorities, and operating policies, the Annual Operating Budget details the budget recommendations for the Fiscal Year that begins July 1, 2021 and continues through June 30, 2022. The budget document is organized into several sections, designated by tabs in the printed copy and described below.

Introduction

This section begins with the *Budget Message*. This is a communication from the City Manager to the Mayor and members of the City Council. It highlights the major initiatives and how the budget addresses the priorities established by the City Council. New this year is the *Budget in Brief*, which provides highlights from the Fiscal Year 2022 budget in an easy-to-read format. Finally, the section includes the *Community Profile*, which presents the City's history along with other interesting statistics about the community.

Budget Overview

The Budget Overview section provides an overview of the budget development process, beginning with the *City's Vision and Mission Statement* and *City Organization Chart*. Following this is the *City's Strategic and Business Plan* which provides an overview of the process and details the priorities and goals established by the City Council as well as strategies to achieve desired outcomes. *Financial Policies* provide guidelines for management of City finances and the *Financial Forecast* analyzes economic factors and historical trend analysis to forecast revenue and expenditures for the General Fund. Completing the section is information on the *budget process and calendar* and the *annual budget resolution*.

Budget Summary

The Budget Summary section provides a summary of the Fiscal Year 2022 budget. Leading the section is a description of the City's fund structure and Department/Fund Relationship. Summary tables and charts include the Summary of Budget by Fund Type, a 3 Year Comparison of Funding Sources & Uses, a Summary of Changes in Fund Equity, and an analysis of Trends of Significant Revenues.

General Fund Budget by Department

The General Fund is the main operating fund for the City. This section includes a General Fund Summary. Following the summary, departments are grouped by function. Each department is presented with a summary budget, Fiscal Year 2022 objectives and performance measures.

Budget by Fund

A fund description and Budget Summary is presented for all other funds. Funds are arranged by fund type beginning with Permanent Funds, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Component Units, Utility Funds (Holland Board of Public Works), other Enterprise Funds, Internal Service Funds.

Capital Plan

The Capital Improvement Plan is a comprehensive planning document that forecasts investment in infrastructure, equipment and for a six year period. It is updated each year and projects are prioritized based upon need, condition of existing infrastructure, and available resources. This is a planning tool that to help the City anticipate and provide for necessary capital improvements throughout the community. Also included is a proposed funding plan to provide guidance to the City Council in considering available resources to pay for these vital community infrastructure improvements. This is included in the Capital Project Fund section.

Appendices

This contains supplementary information to assist the reader in better understanding the City. It is divided into the following sections:

- ◆ Property Taxes
- ◆ Personnel
- ◆ Capital Outlay
- ◆ Debt Service
- ◆ Glossary and Acronyms

The budget is available for inspection at the City Hall, at the Herrick District Library, and on the City's website at <https://www.cityofholland.com/157/Budget-Fiscal-Information>



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INTRODUCTION



May 12, 2021

To the Honorable Mayor Nathan Bocks and Members of the City Council

It is my pleasure to submit the Fiscal Year 2022 (FY 2022) Budget which outlines projected revenues and expenditures for the fiscal year that begins July 1, 2021 and concludes on June 30, 2022. The annual budget is a policy document that establishes the spending guidelines for the City and has been prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) and in accordance with all applicable local, state, and federal laws. The budget presented represents the City's Vision, Mission, and Values, and works in combination with the Strategic and Business Plan to provide the citizens of Holland with the best possible programs and services for the dollars appropriated to *Maximize Livability* in the City of Holland.

Closing FY 21: COVID-19 Pandemic Causes Challenges and Uncertainty

The City began Fiscal Year 2021 (FY 2021) in the middle of the pandemic, actively responding to the needs of the community and supporting our employees in dealing with the unprecedented impact of the COVID-19 crisis. While the original FY 2021 budget was completed in the early stages of the pandemic, the City has continually been assessing the impact of the crisis and identifying opportunities to minimize the impact to services and the operating budget. The City has taken steps to help keep the community, residents, businesses and employees safe during this challenging time, including:

- * Cancelled or postponed Civic Center and Windmill Island Garden events
- * Modified Farmer's Market operations to comply with capacity restrictions
- * Modified or cancelled recreational programs
- * Incorporated additional safety steps for Public Safety responses to service calls
- * Retooled City Hall services to ensure the safety of residents and employees
- * Updated or added technology to allow for workplace safety
- * Changed the format for public meetings to ensure the safety of the process

These responses came at a cost to the annual financial budget in both reduced revenues and unplanned expenditures. The City's history of conservative management of finances provided budget stability and allowed for a careful response to the unprecedented crisis. The City has continued to assess the impact to the annual budget throughout the year and amended the original budget accordingly. The City has carefully managed its expenditures throughout the year and sought out available grant funding. For FY 2021, the City received more than \$900,000 in grants, mostly from the CARES Act.

In spite of the significant and ongoing uncertainty caused by the pandemic, there have been other activities and projects that positively impacted our ending FY 2021 financial position and provide stability and hope for the future, including;

- * Continued strong development interest and investment in Holland, including; industrial projects like Hudsonville Ice Cream and Perrigo, residential projects like Towers on River and Black River Flats, and filling of commercial vacancies like Bowerman’s Blueberries and Whit’s Frozen Custard
- * Strategic planning for a strong and resilient community, including; City Council annual strategic and business planning, community energy planning with the strategic development team, examining broadband as a community-owned utility, and collaborative efforts to address affordable housing
- * Continuation of capital investments so our public infrastructure is maintained, including; public utilities in projects such as the anaerobic digester, community amenities such as the dog park, critical equipment such as the fire aerial truck, streets with reconstruction projects like 16th Street and regular neighborhood resurfacing, and a “fix-it-first” mindset to maintain our buildings such as the front steps project at City Hall. FY 2021 budget savings allowed for an additional transfer of \$500,000 to the Municipal Capital Improvement Fund (MCIF)
- * A continued focus and advancement of strategies to deal with pension and other-post-employment-benefit (OPEB) liabilities, such as making an additional \$300,000 contribution towards our unfunded pension liability

Building FY 2022: Looking Forward, Continued Caution and Long-Term Focus

The City’s history of conservative management of finances and a commitment to long-term planning has not only helped the City navigate the pandemic’s impact on FY 2021, but positions us well for FY 2022 and beyond. For FY 2022, this means balancing caution as we recognize that the full fiscal impacts of the COVID-19 pandemic have yet to be realized, with our desire to continue to invest in our long-term future. This long-term planning is driven by City Council, and reflected in the annual adoption of a Fiscal Year Strategic and Business Plan. The FY 2021 plan was adopted in August of 2020, and Council discussed priorities for the FY 2022 budget at the Council Advance on January 23, 2021. This FY 2022 budget responds to the priorities of Council, maintaining the City’s long-term fiscal health while identifying areas for key priorities and investment

Some key considerations include:

- * A continued focus to stabilize and grow the tax base, with efforts to provide housing at all price points (including affordable housing), finalize the revision of zoning codes into a new Unified Development Ordinance (UDO), continue with Waterfront Holland aspirations for downtown development, and initiate various implementation steps for the redevelopment of North Downtown
- * Provide for our infrastructure through the continued funding of the MCIF, further refining a comprehensive 50-year approach to our assets and funding streams
- * Continue to implement our strategies to reduce liabilities in our pension and other post-employment benefits (OPEB)
- * One of the few/only additions to the FY 2022 budget is the provision of body cams for the Department of Public Safety, with associated costs including one new position.
- * Explore and expand relationships and partnerships with other government, business and non-profit partners
- * Strategically utilize the “wholesale” funding available for a period of time from the Holland Board of Public Works (HBPW) to advance long-term financial and community goals
- * Further investigation into options for an open-access community-owned broadband fiber network
- * Continue and strengthen internal and external strategies and efforts in Diversity, Equity, and Inclusion (DEI)
- * Elevate discussions around sustainability, both financially but also in the Community Energy Plan update and other environmental efforts such as our expanded recycling program

Fiscal Year 2022 Budget Summary

Within the context of caution and long-term investments, the objective of the FY 2022 budget is to continue to provide the citizens of Holland with the best possible programs and services while acknowledging the continued uncertainty surrounding the ongoing pandemic and its impact on future revenue growth. Available Cares Act grant funding helped the City navigate the crisis during FY 2021. The City substantially completed the FY 2022 budget cycle prior to the announcement of the American Rescue Plan Act. As such, the FY 2022 budget does not account for any relief provided by this act. As additional information becomes available with regards to the allowed uses and proper accounting treatment, the City will adjust the budget accordingly. We strongly suggest utilizing caution concerning the eventual amount and allowed uses for this money, but also to take time to evaluate the strategic potential for this money.

The FY 2022 budget provides for total sources of \$183,646,875 and uses of \$177,967,713 across the City's operational funds. The General City operations account for \$57,860,172 in sources, excluding transfers and the use of fund balance reserves, and \$68,004,001 in uses. The City's Board of Public Works (BPW) utilities account for \$125,786,703 in sources and \$109,963,712 in uses.

The General Fund is the main operating fund for the City. Total FY 2022 operating revenues, excluding transfers from the Budget Stabilization Fund, are \$26,381,242, and expenditures are \$26,607,326, representing a deficit of \$226,084. The continued impact of the pandemic on revenues such as Holland Civic Center Place support and recreational programs combined with an increase of more than \$400,000 in pension costs resulting primarily from changes in actuarial assumptions, have created a challenge in presenting a balanced General Fund budget. Fortunately, the City ended FY 2021 with a General Fund surplus of revenues over expenditures of \$587,869, partially due to the timing of Cares Act grant funds but mainly because of disciplined management of expenditures. This surplus proved to be an essential part of balancing the FY 2022 budget. City Ordinance provides for the use of the Budget Stabilization Fund in balancing future budgets in order to prevent reductions in levels of public service. Therefore, a portion of the surplus from FY 2021 (\$300,000) will be allocated to the Budget Stabilization Fund for use in balancing the FY 2022 General Fund budget. This is not a typical practice for the City, neither in our history nor what we would recommend in our future. We do recommend, however, that it is the right solution for this budget.

The City's strong financial reserve position has enabled the City to present a balanced FY 2022 General Fund budget, despite the significant challenges from COVID-19. The possibility of potential grant relief from the recently adopted American Rescue Plan Act is expected to provide additional relief through 2024. However, the City is still facing several challenges in the upcoming years. While the property tax base is holding strong, the City is still cautious of future impacts to real estate values as well as the impact of state property tax limitations. In FY 2022, the state begins phasing in changes to the Personal Property Tax reimbursement and the full impact of this is not yet known. The future stability of state revenue sharing based on sales and use taxes remains uncertain after several cuts to the statutory portion in the recent past. Finally, while the City has taken several steps to contain pension costs, changes in actuarial assumptions and market performance continue to stress the General Fund. For these reasons, the City remains committed to continuing the long-term forecast process as we recover from COVID-19 and plan for an even stronger future.

Closing Comment

The budget process is a time-consuming process, but together with the Strategic and Business planning efforts, is critically important as a foundational element for the services we provide. While the City continues to recover from the impact of the COVID-19 pandemic, the goal of the budget is to continue to provide the essential services while building a foundation for long-term financial health. We are cautiously optimistic about our prospects for continued growth in FY 2022 and our ability to address future challenges.

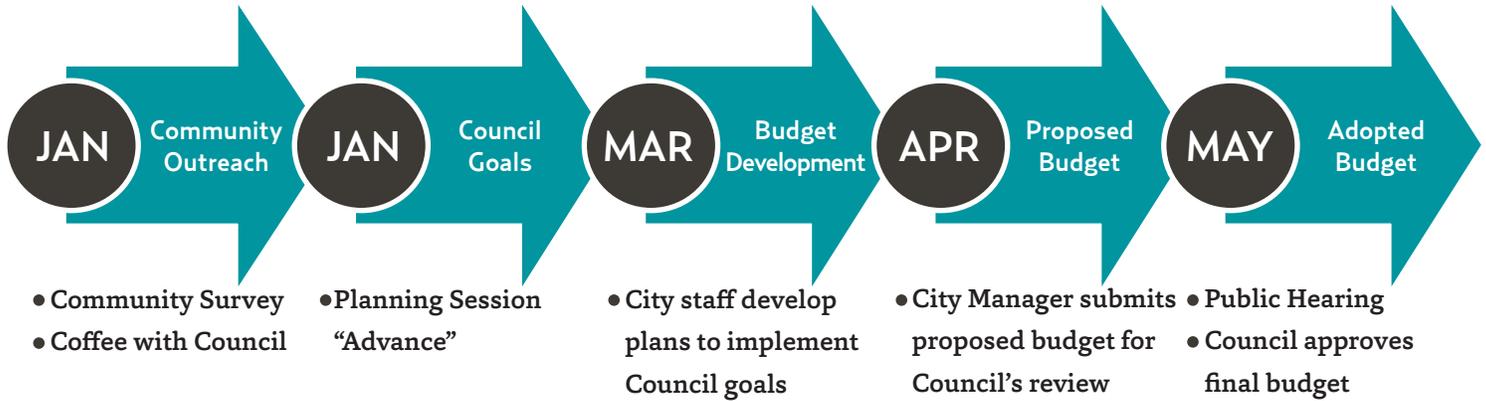
The budget reflects the dedicated efforts of the Mayor and Council, City Manager's Office, Department Directors, Finance Office, Holland Board of Public Works (HPBW), and various boards and citizen advisory committees. It has been an honor and privilege to work closely with Lynn McCammon, Michelle Price, Michelle Ferguson, the rest of the Finance Team, the Leadership Team, staff at City Hall and City Council throughout the budget process and beyond. The great people in this organization make my time at City Hall rewarding and enjoyable. Our team looks forward to a prosperous fiscal year 2022.

Respectfully Submitted,

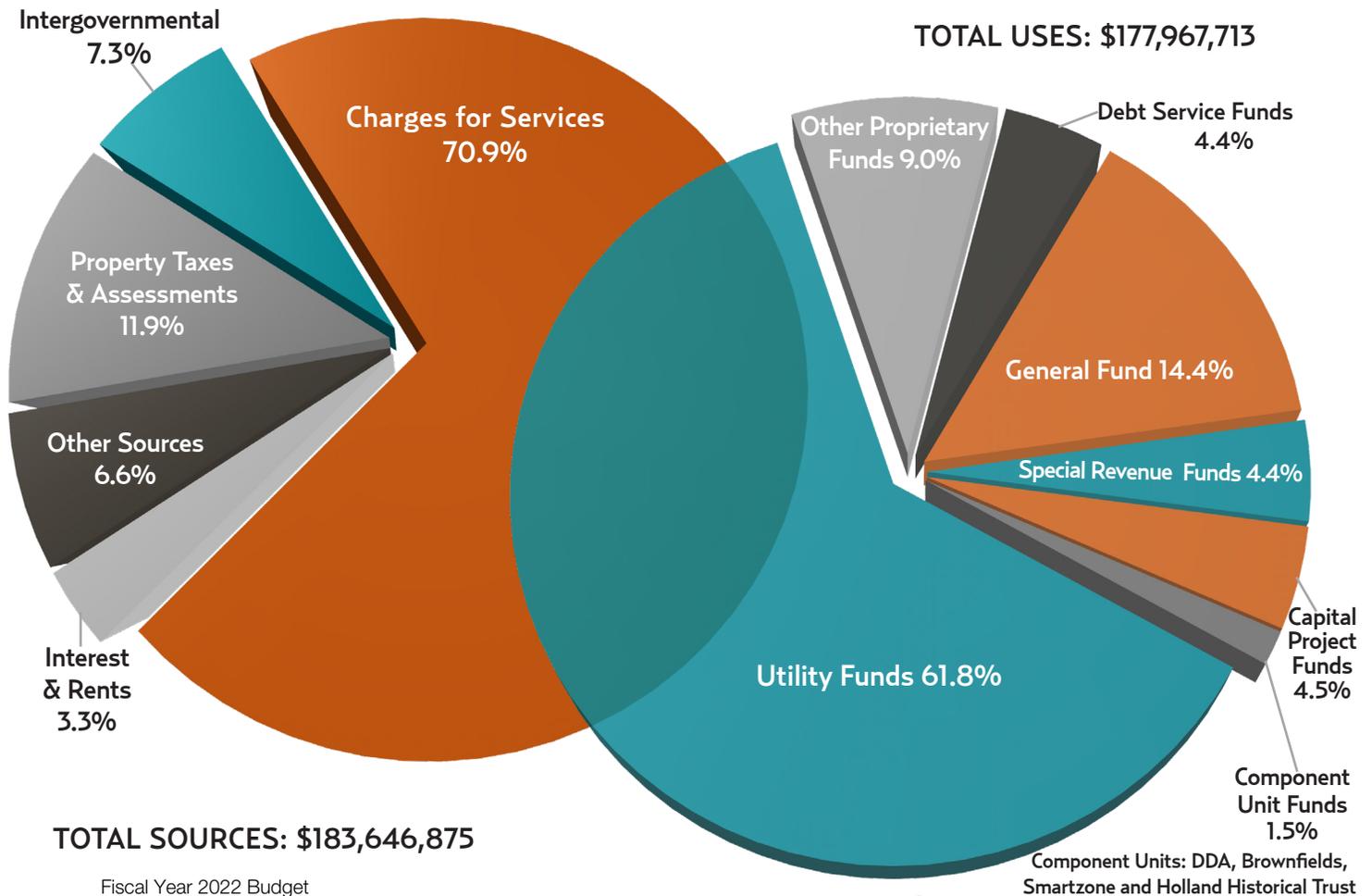


Keith Van Beek
City Manager

Welcome to the City of Holland’s Fiscal Year 2022 budget, which begins July 1, 2021 and continues through June 30, 2022. The annual budget represents the City’s vision, mission, and values, and works in combination with the Strategic and Business Plan to provide the citizens of Holland with the best possible programs and services for the dollars appropriated to “Maximize Livability” in the City of Holland. The Budget in Brief is meant to provide you with a simplified overview of the annual budget, including information on the process, total budgeted revenues and expenditures, and other highlights.



FY 2022 TOTAL SOURCES AND USES ALL FUND TYPES



BUDGET HIGHLIGHTS

Livability Initiatives

- New Recycling Program
- Community Energy Plan
- Adding Bike Lanes
- Parks and Recreation Programs
- Broadband Initiative



Public Safety

- Body Cameras
- Seek grant to replace self-contained breathing apparatus
- Fire Station renovation planning
- Brain Health program



Downtown Holland

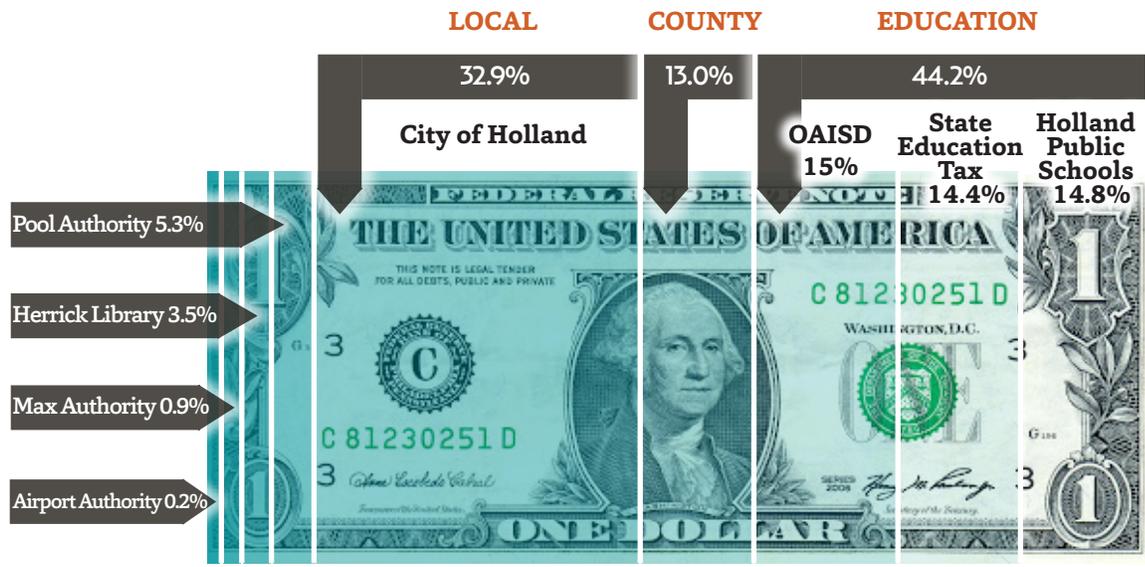
- 8th St. Farmers Market
- Snowmelt Network
- Holland Civic Center Place
- Waterfront Holland process
- Redevelopment of North Downtown
 - Nature Based Playground
 - Ice Rink planning



GENERAL FUND REVENUES \$26.4 MILLION



DID YOU KNOW? The City Charter authorizes a property tax millage rate of 17.5. The City identified maintaining a rate lower than 14.0 mills as a priority. The tax rate for Fiscal Year 2022 is 13.8692, which has not been increased since Fiscal Year 2013. Each resident’s tax dollar is shared by the various taxing districts.



The City quickly mobilized to **RESPOND** to the COVID 19 pandemic. We continue to **RECOVER** and begin to **REFOCUS** on the future.

HOLLAND RESPONDS

- First Responders
- Farmers Market Changes
- Civic Center Vaccine Distribution
- Redeployed Parks & Recreation team members to meet community needs

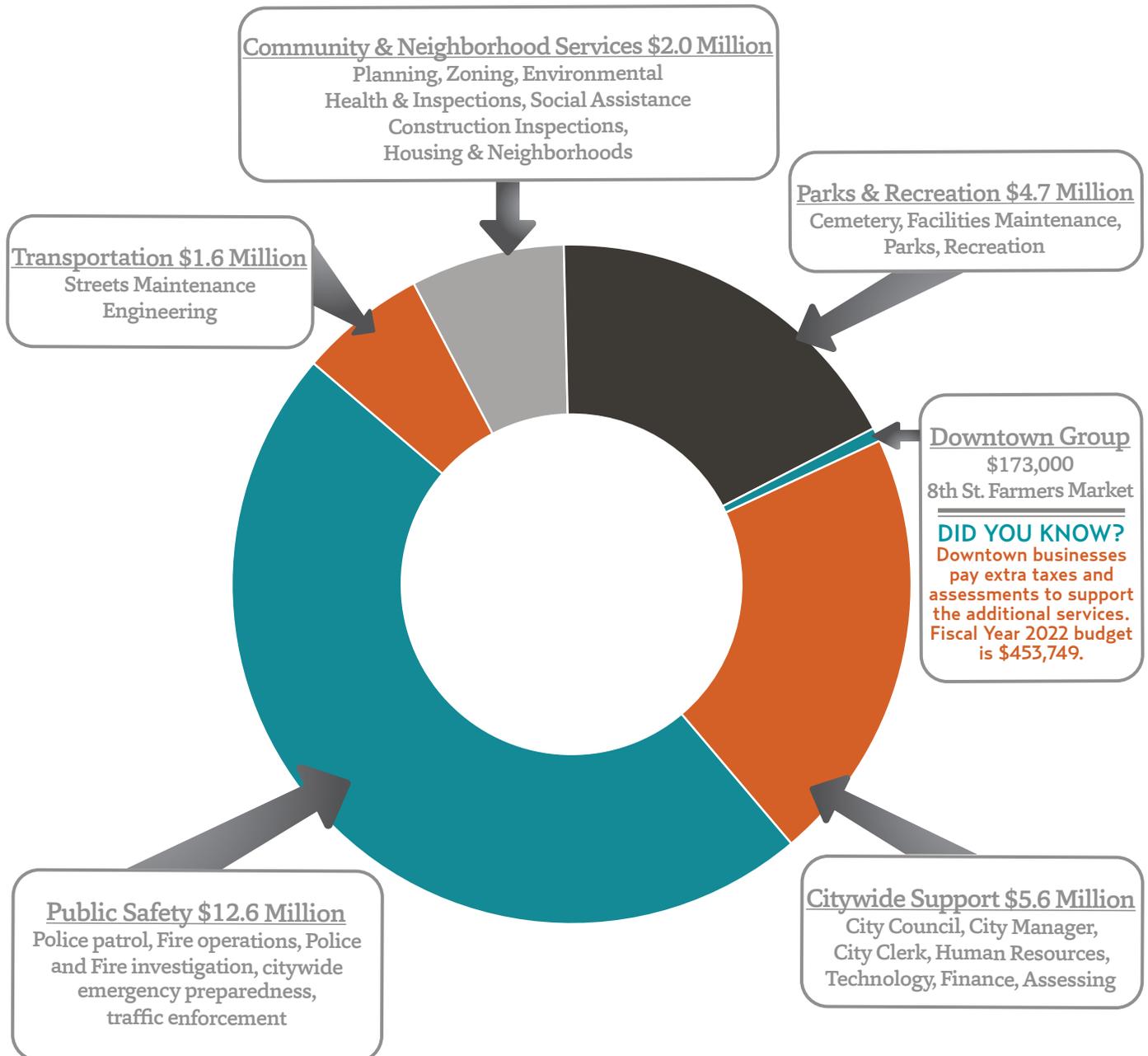
LOOKING FORWARD

With fiscal caution the Fiscal Year 2022 budget reflects the continued response to COVID-19 along with a renewed focus on long-term planning

GENERAL FUND EXPENDITURES \$26.6 MILLION

WHERE DO YOUR TAX DOLLARS AND FEE PAYMENTS GO?

The City's General Fund budget is a plan for providing essential services to the public. Total General Fund budgeted expenditures are allocated as follows:



CAPITAL BUDGET BY FUNCTION



Utility Operations

\$48.2 M

DID YOU KNOW? Because of community decision making and careful planning, Holland Energy Park operating efficiencies and favorable natural gas prices mean the Holland Board of Public Works can pay off a portion of the bond debt early, saving \$40 million in interest. Since this World Class Efficient Energy Resource began operating, the electric utility rates have remained flat or decreased. Residents will see a 10% decrease on July 1, 2021.



Transportation

\$6.8 M



General Government

\$1.2 M



Community Services

\$0.5 M



Public Safety

\$0.7 M



Windmill Island/Recreation

\$0.6 M

City Council Members



- Nathan Bocks - Mayor
 - Myron "Mike" Trethewey - Ward 1
 - Jay Peters - Ward 2
 - Raúl García - Ward 3
 - Nicki Arendshorst - Ward 4
 - Scott Corbin - Ward 5
 - David Hoekstra - Ward 6
 - Quincy Byrd - At-Large
 - Lyn Raymond - At-Large
- email: citycouncil@cityofholland.com*

For Questions Contact

- Keith Van Beek - hccitymanager@cityofholland.com
- Lynn McCammon - hcfinance@cityofholland.com

The City of Holland is located near the shores of Lake Michigan in the southwest corner of Ottawa County and the northwest corner of Allegan County. According to the 2010 census the population was 33,051. This places Holland as the 53rd largest municipality in Michigan and the largest city in Ottawa County. City limits span 17.5 square miles, with 9.1 located in Ottawa County and 8.4 in Allegan County. The City of Holland is located 30 miles southwest of Grand Rapids, 186 miles northwest of Detroit and 150 northeast of Chicago, Illinois.



History

Holland was settled in 1847 by Dutch Calvinist separatists under the leadership of Dr. Albertus Van Raalte. Dire economic conditions in the Netherlands compelled them to emigrate while their desire for religious freedom led them to unite and settle together as a group.

Van Raalte and his colony settled on land in the middle of the Ottawa Indians Old Wing Mission Colony near the Black River where it streamed to Black Lake (now Lake Macatawa) which led to Lake Michigan. Joint occupation by the two communities caused much strife. Eventually, the Dutch settlers purchased the land from the natives who moved north in an effort to preserve their way of life and culture.

In Holland's early history, Van Raalte was a spiritual leader as well as overseeing political, educational and financial matters. In 1847, Van Raalte established a congregation of the Reformed Church in America which would later be called the First Reformed Church of Holland.



On March 25, 1867, Holland was incorporated as a City with Isaac Caddon being the first mayor. The city suffered a major fire October 8-9, 1871, the same time as the Great Chicago Fire and the very deadly Peshtigo Fire in Wisconsin. Because of the Great Michigan Fire (which included the Port Huron Fire of 1871), Manistee and Port Huron, Michigan also burned at the same time.

Holland was known as the “City of Churches”. There are approximately 170 churches in the greater Holland area, many of which are with the Reformed Church in America and Christian Reformed Church in North America denominations. The city is home to the church that started the trend of the “What Would Jesus Do?” bracelets in 1989.

Culture

The city’s Dutch heritage is a part of its cultural identity. The Tulip Time Festival in May and various Dutch-themed attractions welcome thousands of tourists annually giving the local economy a boost. The Holland Museum displays exhibits about the City’s history, the Caddon House Museum immerses visitors in the daily life of Isaac Caddon and his large family, and the Settlers Museum contains working class relics from the 19th century. Holland’s downtown is listed in the National Register of Historic Places. Fiesta and Tulipanes Latino Art & Film Festival celebrate the Latino contribution to the culture.



Tourism

Holland enjoys tourism during all seasons helping local businesses thrive. The Tulip Time Festival, which began in 1930, is the city’s most popular celebration and one of the top 20 festivals in the world. Each May visitors from all over the world enjoy the multiple Dutch themed parades, Dutch dancers, concerts and multiple attractions. Currently, employees for various entities plant over six million tulips for the festival; along city streets, in parks, outside municipal buildings and at tourist attractions like Dutch village, Windmill Island Gardens and Veldheer Tulip Gardens. Windmill Island Gardens also features a 250 year-old DeZwaan Dutch Windmill, a historical landmark.

Citizens and tourists celebrate Fiesta on the Saturday nearest Cinco de Mayo which typically coincides with opening weekend for the Tulip Time Festival. Fiesta features Latino entertainment, a carnival, various exhibits and plenty of food. The downtown area features buildings with brick facades, flower-lined streets, boutiques and art galleries to complement a diverse selection of locally owned small businesses and restaurants.

Holland State Park, in nearby Park Township, is a popular destination for all; offering swimming, fishing, boating, picnicking and camping. At the park, a channel connects Lake Macatawa and Lake Michigan. The often-photographed Holland Harbor Light, “Big Red”, sits at the entrance of the channel.



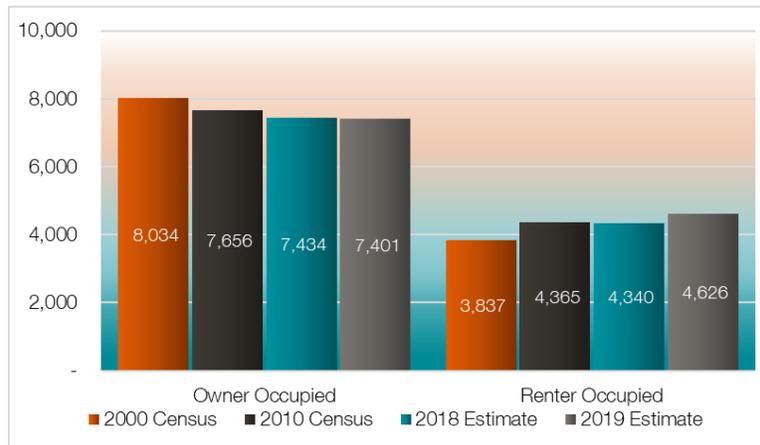
Fodor’s Travel includes Holland on the list of “America’s 25 Cutest Main Streets in Small(er) Towns. In 2018, Architectural Digest named Holland as Michigan’s “Prettiest Town”. In 2017 and 2018, WalletHub.com ranked Holland first in “Best Small Cities for Starting a Business”. Pure Michigan lists the Tulip Time Festival as one of the 20+ Things to Do in Michigan: Your Ultimate Spring Bucket List and The World Tulip Summit Society recognized Holland’s Tulip Time Festival as a “World Tulip Destination Worth Traveling For”.



Housing

Holland offers a wide variety of housing options to meet the needs of local residents. Available housing includes single-family homes, duplexes, condominiums and multiple family apartments. Rental housing, both furnished and unfurnished, is available with the units near Hope College area reserved for students.

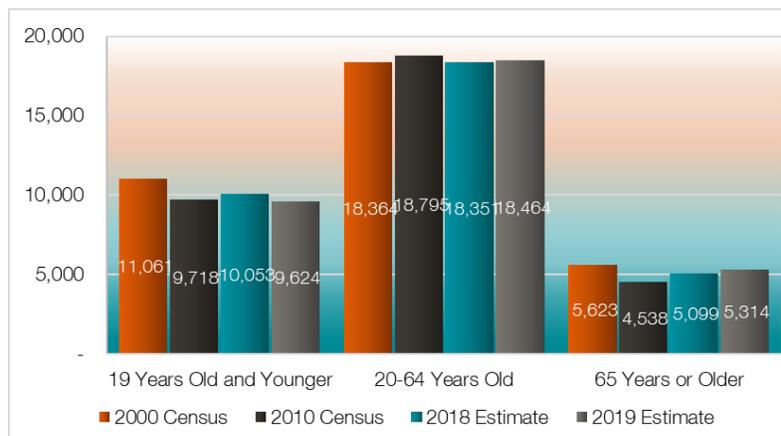
Occupied Housing Units



Economy and Population Statistics

Holland has a diversified industrial sector that includes manufacturing in areas such as office systems and furniture, auto and truck parts, boats, aluminum extrusion, food manufacturing, wind energy components and lithium-ion batteries. Some of the top taxpayers are ARC Holland Real Estate Holdings, Haworth, Lumir and Holland Waverly LLC. A list of the top 10 taxpayers is included in the “Property Tax” section. The City also offers several options for banking, insurance, realtors, advertising agencies, employment services and consulting firms to meet the needs of visitors and residents.

Age of Residents



Principal Employers

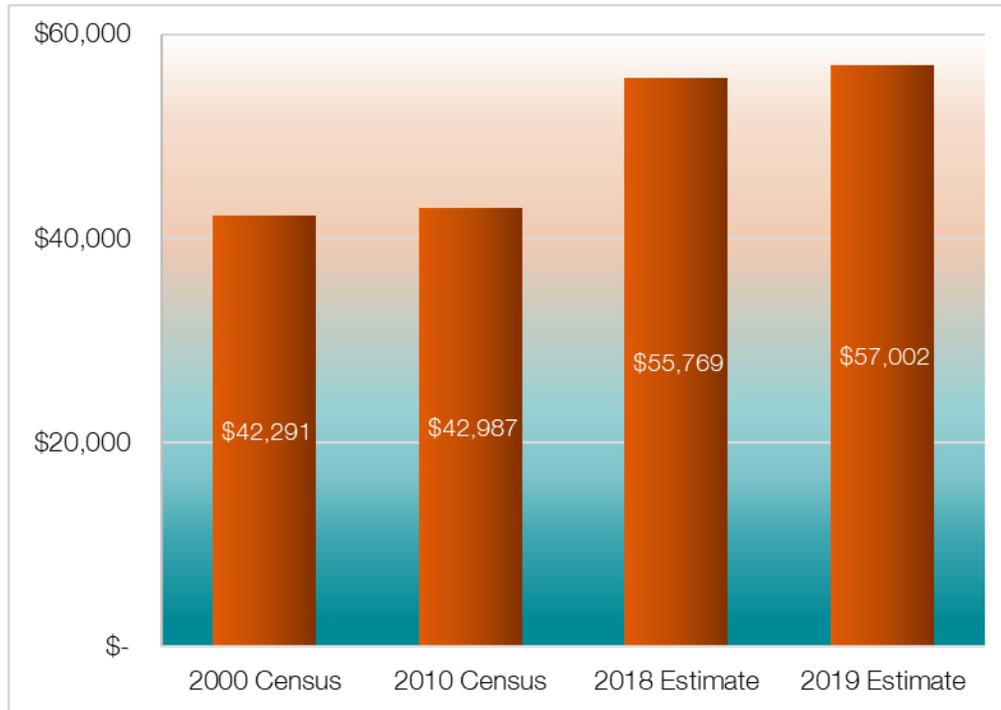
Employer	2020			2011		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
Haworth Inc	2,126	1	12.25%	1,775	2	11.50%
Yanfeng	1,850	2	10.66%	1,395	3	9.04%
Hope College	897	3	5.17%	645	5	4.18%
LG Chem Michigan Inc	831	4	4.79%	-	-	-
Challenge Mfg Company	703	5	4.05%	730	4	4.73%
Holland Public Schools	631	6	3.64%	537	6	3.48%
Tiara Yachts	529	7	3.05%	294	9	1.90%
Benteler Aluminum Systems	472	8	2.72%	-	-	-
Herman Miller	467	9	2.69%	303	8	1.96%
City of Holland / HBPW	363	10	2.09%	385	7	2.49%
Johnson Controls Interiors	-	-	-	2,321	1	15.04%
NOVO 1	-	-	-	291	10	1.89%
Total	8,869		51.11%	8,676		56.21%

Higher Education

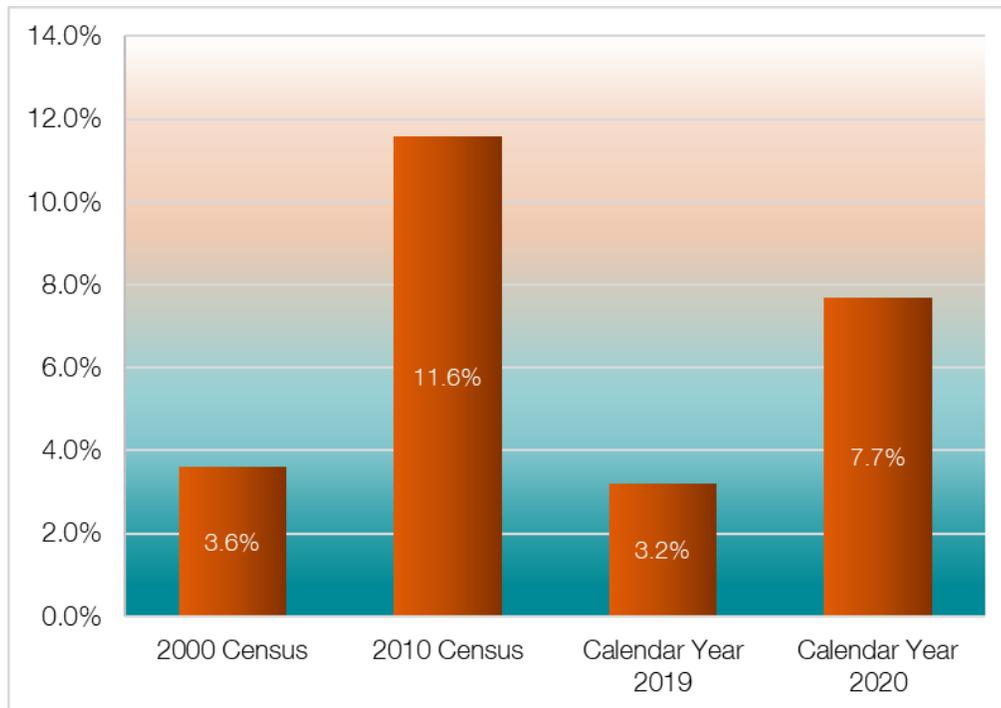
There is a variety of higher education institutions located in the City of Holland. Most notably, Hope College and Western Theological Seminary. Other schools include satellite campuses for Grand Valley State University, Davenport University and Grand Rapids Community College. With a variety of options, Holland provides an exceptional opportunity for continuing education.

	2000	2010	2018	2019
<u>Education Levels:</u>	<u>Census</u>	<u>Census</u>	<u>Estimate</u>	<u>Estimate</u>
Percent of persons who completed four years of high school or more	78.50%	83.90%	89.00%	90.10%
Percent of persons who completed four years of college or more	26.90%	31.60%	32.10%	32.60%

Median Household Income



Unemployment



Medical Facilities

Holland is fortunate to have a large and noteworthy hospital to handle the medical needs of its community. Holland Hospital was established in 1917. It is also one of the major employers in the area and serves the needs of more than 400,000 people on an annual basis. Some of the major awards accredited to Holland Hospital include Healthgrades 50 Best Hospitals, Truven Top 100 Hospitals, Healthgrades Outstanding Patient Experience and Healthgrades Distinguished Hospital for Clinical Excellence.



Transportation

Macatawa Area Transportation Authority (MAX) provides public bus transportation for citizens living in the City and surrounding townships. With the relative proximity of places to go in the City and outside, MAX offers citizens a safe and reliable form of public transportation. Amtrak service (the Pere Marquette) offers regular service between Grand Rapids and Chicago.



The corporate and charter jet West Michigan Regional Airport offers air service. The facility cannot schedule commercial carriers; the nearest airport with this type of service is Gerald R. Ford International Airport in Grand Rapids.

Several highways are near Holland allowing for faster travel to surrounding areas. They include I-196 (Gerald R. Ford Freeway), BL I-196, US-31, M-40 and A-2.

Utilities

The Holland Board of Public Works (HBPW) is responsible for supplying utilities to residents in the City of Holland and surrounding areas. Established in 1893, the purpose is to provide reliable and economical electric, water and wastewater treatment services while also maintaining environmental responsibility. The award winning Holland Energy Park, a natural gas power plant, opened in October 2017. To find more information on the Holland Energy Park or to schedule a tour of any of the facilities, go to www.hollandenergypark.com.



HBPW also maintains the City's snowmelt system which is the largest publicly-owned snowmelt system in North America. Hot water in the cooling systems supplies heat to the 602,000 square foot snowmelt system.



Natural gas is supplied by Semco Energy.

Source: City departments, Lakeshore Advantage, www.Wikipedia.com, www.michigan.org and U.S. Census Bureau.

Miscellaneous Community Statistics

Date of incorporation: 1867
 Form of government: Council – City Manager
 Population Data:

<u>Year</u>	<u>Population</u>
1950	15,858
1960	24,916
1970	26,337
1980	26,281
1990	30,745
2000	35,048
2010	33,051



Fire:

Number of stations 3
 Emergency responses 3,829
 Inspections 210

Police:

Physical arrests 962
 Parking violations 2,912
 Traffic violations 3,437

Public Services:

Number of street lights 2,496
 Miles of streets 149.0
 Street resurfacing 8.8 miles

Water:

Average daily consumption 13,578 gallons
 Miles of water mains 252.0
 Daily capacity 38500 gallons

Wastewater:

Average daily consumption 5,548 gallons
 Miles of sanitary sewers 186.6
 Miles of storm sewers 152.0
 Daily capacity 14,400 gallons

Parks & Recreation:

Number of cemeteries 2
 Number of parks 23
 Baseball/softball diamonds 10
 Soccer fields 11
 Swimming pools 1
 Tennis Courts 11
 Pickleball Courts 10
 Nature centers 1
 Community centers 1



Source: Annual Audit Report for Fiscal Year Ended June 30, 2020 and U.S. Census Bureau.



**2020 MUNICIPAL TAX RATE COMPARISON
(OF SELECTED MICHIGAN CITIES)¹
March 23, 2021**

City	Parcel Count 2020	(Estimated) Population 2018 Census	Income Tax City ²	Total City Millage Rate 2020	Rank City Millage Rate	Property Taxes 2020 (City Only) ³
Walker*	9,401	24,880	Yes	1.3360	1	\$ 94.87
Saginaw*	21,542	48,323	Yes	7.3830	2	\$ 524.27
Grand Rapids*	64,438	200,217	Yes	8.8070	3	\$ 625.39
Kentwood	18,535	51,868	No	9.6066	4	\$ 682.17
Troy	35,190	84,272	No	9.9991	5	\$ 710.05
Novi	22,012	60,951	No	10.5376	7	\$ 748.29
Rochester Hills	27,908	74,696	No	10.5510	6	\$ 749.24
Portage	19,415	49,216	No	10.6400	8	\$ 755.56
Norton Shores	11,233	24,620	No	10.9500	9	\$ 777.57
Wyoming	26,105	75,820	No	11.9788	11	\$ 850.63
Auburn Hills	8,412	24,042	No	12.7726	10	\$ 907.00
Muskegon*	14,764	37,287	Yes	13.0733	12	\$ 928.35
Livonia	44,442	93,971	No	13.2987	13	\$ 944.35
Burton	14,256	28,652	No	13.4477	14	\$ 954.93
Kalamazoo	24,688	76,545	No	13.8000	15	\$ 979.95
Holland	12,859	33,327	No	13.8692	16	\$ 984.87
Birmingham	11,305	21,322	No	14.1870	17	\$ 1,007.43
Adrian	7,805	20,423	No	14.6039	18	\$ 1,037.04
Midland	17,860	41,800	No	15.1385	19	\$ 1,075.00
Ann Arbor	36,441	121,890	No	15.6215	20	\$ 1,109.30
Romulus	10,747	23,554	No	15.7668	25	\$ 1,119.62
Battle Creek*	22,044	51,247	Yes	15.9340	21	\$ 1,131.49
Sterling Heights	47,146	132,964	No	16.2069	22	\$ 1,150.87
Mount Pleasant	6,037	25,388	No	16.2500	23	\$ 1,153.93
East Lansing	9,410	47,988	No	16.3552	24	\$ 1,161.40
Farmington Hills	31,615	81,093	No	17.0117	26	\$ 1,208.02
Royal Oak	28,049	59,461	No	17.8496	29	\$ 1,267.52
Monroe	8,928	19,715	No	18.2043	28	\$ 1,292.71
Pontiac*	26,519	59,772	Yes	18.3307	30	\$ 1,301.68
Flint*	38,567	95,943	Yes	19.1000	33	\$ 1,356.31
Jackson*	15,151	32,605	Yes	19.3945	32	\$ 1,377.22
Lansing*	43,888	118,427	Yes	19.7000	34	\$ 1,398.92
Westland	30,021	81,720	No	19.7141	31	\$ 1,399.92
Port Huron*	12,731	28,927	Yes	20.6104	35	\$ 1,463.57
Bay City	15,591	33,019	No	20.7115	36	\$ 1,470.74
Lincoln Park	15,961	36,517	No	21.1887	37	\$ 1,504.63
Ferndale	11,255	20,075	No	22.6710	38	\$ 1,609.89
Wyandotte	11,916	24,935	No	22.7500	39	\$ 1,615.50
Dearborn Heights	24,795	55,616	No	23.4386	40	\$ 1,664.40



Marquette	7,404	20,680	No	23.6986	27	\$ 1,682.86
Roseville	20,075	47,377	No	23.7986	41	\$ 1,689.96
Allen Park	13,513	27,076	No	23.9692	42	\$ 1,702.08
Hamtramck*	7,086	21,716	Yes	24.3721	43	\$ 1,730.69
St. Clair Shores	28,800	59,409	No	24.7147	44	\$ 1,755.02
Taylor	24,804	61,148	No	26.0901	49	\$ 1,852.68
Madison Heights	13,202	30,039	No	26.2646	45	\$ 1,865.08
Southgate	12,142	29,088	No	26.4701	48	\$ 1,879.67
Dearborn	37,235	94,333	No	26.7000	47	\$ 1,895.99
Garden City	12,476	26,545	No	26.9727	46	\$ 1,915.36
Eastpointe	14,644	32,347	No	27.0641	50	\$ 1,921.85
Warren	59,109	134,587	No	27.1471	51	\$ 1,927.74
Southfield	31,200	73,158	No	27.7923	52	\$ 1,973.56
Detroit*	374,633	672,662	Yes	28.9520	53	\$ 2,055.91
Oak Park	11,675	29,628	No	34.5903	54	\$ 2,456.29
Inkster	10,104	24,381	No	36.8574	55	\$ 2,617.28

¹This report was prepared by the City of Holland Assessing Office using information from the Michigan Department of Treasury for selected Michigan cities. The selection criterion was a population of at least 20,000 people. Estimated population provided by 2018 US Census Bureau. Millages issued by other authorities were excluded. For example, the Holland Area Community Swimming Pool Authority millage was not included in the rate for Holland.

²With the exception of Detroit, Highland Park, Grand Rapids, and Saginaw, cities with an income tax levy 1% on residents and .5% on non-residents. Detroit levies 2.4% on residents and 1.2% on non-residents. Highland Park levies 2% on residents and 1% on non-residents. Grand Rapids and Saginaw levy 1.5% on residents and .75% on non-residents. Tax rates provided by the Michigan Department of Treasury.

³These taxes are based on a taxable value of \$71,011, which is the average taxable value of a single-family residence in the City of Holland for 2020.

BUDGET OVERVIEW



The City of Holland has added a Dog Park to its inventory of parks and greenspaces. The approximate 3 acre park, located on the 24th Street side of Van Raalte Farm was finished in the fall of 2020. The Dog Park is rich with amenities, including drinking fountains for both pets and owners, obstacle courses to help exercise pets, log benches for resting, and dolomite paths for walking. The fenced in Park is split into two sections so that little and big dogs alike can play and run with animals of their same size. There is also a new, year round restroom facility and dog washing station on-site. This will not only serve visitors to the Dog Park, but also those who recreate in the winter months at the sledding hill or cross country ski trails.



Vision

A vibrant, world-class community in a beautiful lakefront environment where people work together, celebrate community, and realize dreams

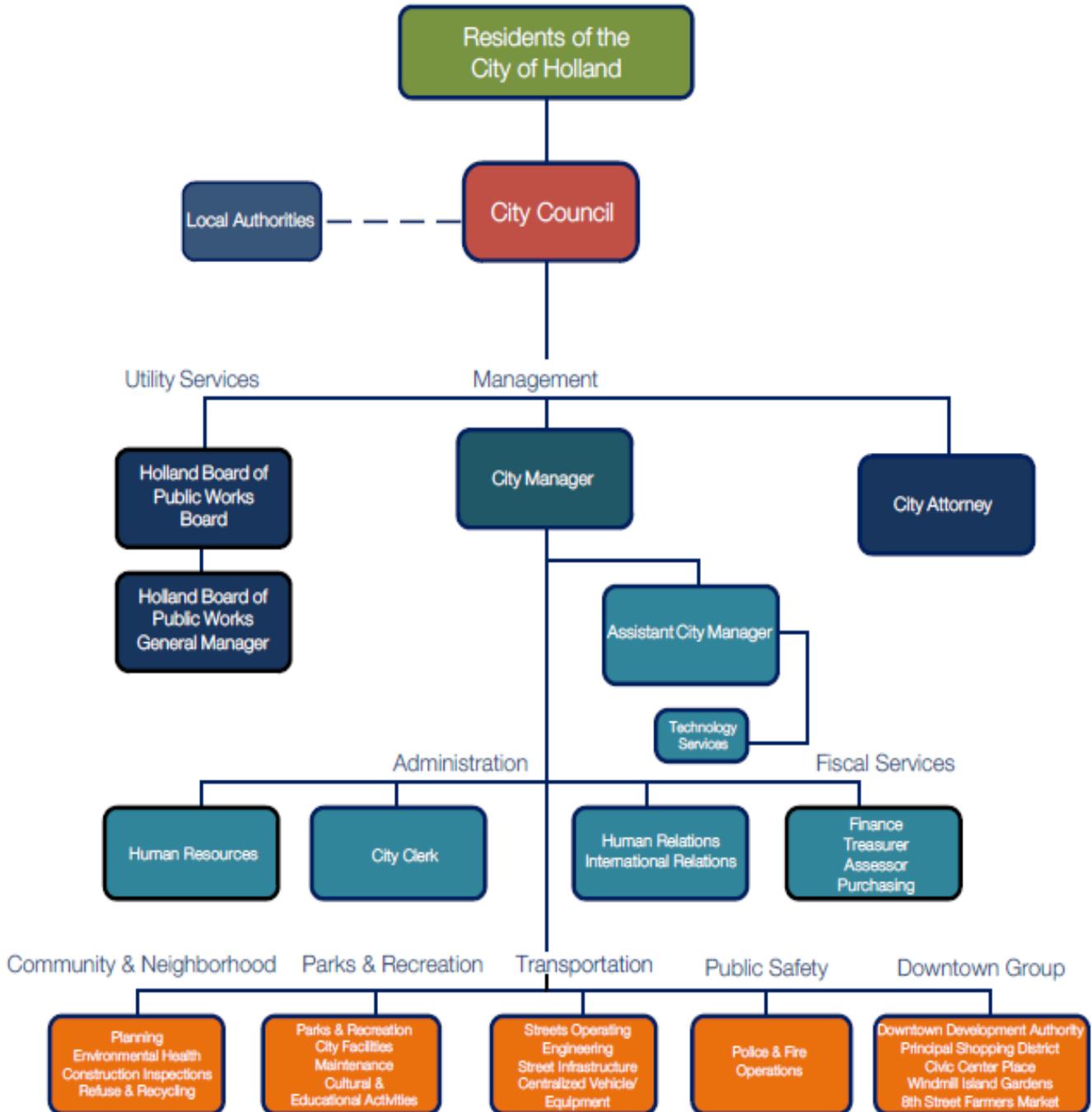
Mission

Maximize Livability

Beliefs

As employees of the City of Holland, we will...

- Maintain respect for each other and the public
- Foster a progressive environment where employees are strongly encouraged to reach their full potential
- Perform each responsibility with pride and integrity
- Continually improve channels of communications both internally and externally
- Encourage participation by all in the development and improvement of services
- Strive for excellence and satisfaction in public services
- Recognize our strengths and weaknesses and how we can learn from them
- Build upon our diversity and experiences as we prepare for the future



Strategic and Business Planning

The Strategic and Business Planning process provides overall direction for the City of Holland. The process provides opportunities for input from residents, City Council, City staff and other stakeholders. The resulting goals reflect the priorities, strategies and desired outcomes and are reflected in an annual plan that is adopted by City Council. The most recent plan was adopted in August of 2020. (See complete plan at <https://www.cityofholland.com/DocumentCenter/View/2939/2021-Strategic-and-Business-Plan-20200805-City-Council-Action-20302>).

The Process

The City values input from all interested stakeholders and provides for the following:

- ◆ The City partners with a local college to conduct a biennial survey measuring resident's experiences that help inform future city planning and services. The most recent survey was completed in 2020 (results available at <https://www.cityofholland.com/793/City-of-Holland-Survey-Results>)
- ◆ On an annual basis, the City hosts opportunities for public input, called "Coffee with Council". Due to state mandates impacting gatherings, this year's event was held via email.
- ◆ Each January, the City Council meets for a retreat, or the "Advance", to kick-off the budget process. The City Manager and Leadership Team provide updates on City operations and Council discusses their priorities.

From the input and outcomes of these public events, under the direction of City Council, the City Manager constructs a longer-term strategic plan for the City, with an associated business plan that focuses on the near-term and drives the annual budget. The strategic plan provides a basis of the vision, mission, and values of the City. It transitions by examining the Strengths, Weaknesses, Opportunities, Threats (SWOT) facing the City, and ranking specific priorities in four overarching goal areas. The business plan provides strategies, resources, and timelines to move those priorities forward, and is updated quarterly to reflect the current status and approved by City Council. The City Council met in January 2021 to review the most recent update and provide additional guidance on priorities for the proposed Fiscal Year 2022 budget process. (See quarterly updates at <https://www.cityofholland.com/875/Strategic-Plan-and-Business-Plan>).

Strategic Goals and Performance Measures

The City confirmed four strategic goals during the strategic planning process. Each of the goals identifies specific Objectives and Strategies designed to move the City toward each desired Outcome. The most recently adopted plan is outlined in the following pages. Please reference the "Budget by Department" section for specific actions each department is taking to achieve these goals as well as performance measures designed to assess the progress.

GOAL 1: TO MAINTAIN AND IMPROVE A STRONG FINANCIAL POSITION

STRATEGY	OUTCOME	STATUS
1.1 Adopt a Balanced Budget		
Provide information for Council to make key decisions during budget process (Finance)	Annually adopt a budget on time without deficits	Fiscal Year 2021 Budget adopted in May 2020. Quarterly updates provided to City Council
1.2 Adopt a long-term plan for the Municipal Capital Improvement Fund		
Maintain a plan matching assets with funding, so Council can prioritize projects (Asst City Manager/Finance)	City is able to fund facilities, parks & equipment needs	Progress on several capital improvement projects, including the completion of the dog park
1.3 Grow the City tax base		
Continue efforts to make the City desirable, attracting residential, commercial and industrial investment (All Departments)	City experiences growth in tax base beyond annual inflation	Continued developer interest with several new projects approved; Established local Brownfield Revolving Fund
1.4 Review and implement strategies to address economic impacts from COVID-19		
Staff will present and Council consider recommendations for potential budget amendments (Finance)	City responds to any negative economic impacts in a balanced and timely manner	Quarterly budget updates; Mid-year budget amendment to reflect current projections
1.5 Review affordable housing policies, strategies and projects, especially for residents earning less than 80% AMI		
Council will consider housing policies, strategies, and projects that address housing in the City (CNS)	City has housing options for all residents	Council adopted Housing Development Support Policy; Several affordable housing projects in process
1.6 Implement strategies to address pension & OPEB liabilities		
Monitor existing and develop new strategies to address pension & OPEB liabilities (Finance)	City eliminates pension and OPEB liabilities	Ongoing; City contributed additional amount towards unfunded liability in June 2020



GOAL 1: TO MAINTAIN AND IMPROVE A STRONG FINANCIAL POSITION

STRATEGY	OUTCOME	STATUS
1.7 Fund and utilize new assistant city manager for economic development and sustainability		
Utilize this position to increase work on several priorities, including; economic development, housing, and sustainability (Asst City Manager)	City sees a return on the increased investment in related Council priorities	Professional services agreement with Housing Next to provide economic development and sustainability services
1.8 Maintain the current tax rate		
Evaluate the millage rate annually, informed by a long-term budgetary perspective (Finance)	City remains competitive with providing quality services at value	Millage rate approved as part of FY 2021 Budget

GOAL 2: TO ENHANCE CONNECTIONS WITH STAKEHOLDERS

STRATEGY	OUTCOME	STATUS
2.1 Maintain and enhance partnerships with stakeholders		
Examine opportunities for increased cooperation and collaboration with stakeholders (All Departments)	The City is recognized as a trusted partner and collaborator	Many partners including Ottawa County, MACC, ODC, and more
2.2 Continue work on the priority of Diversity, Equity and Inclusion (DEI)		
Continue internal efforts to have culturally competent staff that provide equitable services to all. Maintain and develop partnerships with other organizations so that we become a larger community that is diverse, equitable, and inclusive (All Departments)	The City is a welcoming place to live, work and visit (citizen survey results)	Expanded training & awareness activities for employees, boards, and commissions. Co-hosted Diversity Forum, Initiated membership with Government on Race & Equity (GARE)
2.3 Council reviews and discusses LGBTQ+ protections		
Staff presents to Council options concerning potential changes to non-discrimination protections (City Manager)	Council makes a community informed decision that supports the DEI goals of Council	Council adopted Protection Against Discrimination Ordinance in August 2020

GOAL 2: TO ENHANCE CONNECTIONS WITH STAKEHOLDERS

STRATEGY	OUTCOME	STATUS
2.4 Maintain and consider expanding programs that connect citizens to city government (Citizen Academy Program)		
Council will consider opportunities and associated cost for citizen engagement programs (All Departments)	Citizens are aware of and involved in City government	Temporary delay due to COVID-19
2.5 Maintain and consider opportunities for civic engagement and improved civic discourse		
Council will consider opportunities and associated cost for citizen engagement programs (All Departments)	Citizens are aware of and involved in City government	Several projects that involved significant citizen engagement (discrimination ordinance, 10th street, Centennial Park)
2.6 Council has a budget for and participates in training and community events		
Council is informed of opportunities and regularly attends trainings and community events. (Council)	Council is involved in the community and has access to desired training	COVID-19 limited training events, but virtual options have been extended to Council
2.7 Maintain and improve communications to promote and market Holland.		
Council will review existing communications plan and consider new opportunities in this area (Asst City Manager)	Information is known locally and regionally on City events	Downtown group has worked with merchants on outdoor seating. SmartZone and DDA services agreements

GOAL 3: TO CONTINUALLY IMPROVE THE CITY ORGANIZATION

STRATEGY	OUTCOME	STATUS
3.1 To have effective Boards, Commissions, and Committees		
Work with Council committee to review and recommend changes based upon County evaluation tool (Mayor-Council)	Boards, Commissions, and Committees are aligned with and working towards the goals of Council	Council subcommittee working to review recommendations from Ottawa County. Continue appointments to Boards, Commissions and Committees

GOAL 3: TO CONTINUALLY IMPROVE THE CITY ORGANIZATION

STRATEGY	OUTCOME	STATUS
3.2 To recruit and maintain effective representation on Boards, Commissions, and Committees		
Work with Council committee to review and recommend changes based upon County evaluation tool (Mayor-Council)	Boards, Commissions, and Committees are effectively filled with citizen representatives	Updates provided to Council on status of openings and appointments; continue appointments to boards, committees, commissions
3.3 Maintain and regularly review the governance framework and process manual		
Provide reporting in time for Council to evaluate the governance framework (Council)	Council is an effective governance body	Reviewed at Council Advance in January 2021
3.4 City has an effective performance evaluation system in place		
The City implements and maintains an effective performance evaluation system for all employees (Human Resources)	The City employees are regularly evaluated in order to increase their effectiveness	All full-time and part-time employees received a formal evaluation in the past year
3.5 City has an effective staff training and development program in place for our employees		
The City has an adequate budget and provides for the development of our employees (Human Resources)	City employees are engaged and prepared to provide excellent services to the community	Council expanded budget for and HR provided more training opportunities for employees
3.6 City effectively invests in the human resources and talent of our organization, enhancing our ability to attract and retain talent		
The City reviews and maintains competitive wage and benefit packages (Human Resources)	The City is able to attract and retain the highest quality employees	Completed and implemented the recommendations from the wage and classification study; successfully filled open positions
3.7 Maintain and enhance the culture of collaboration and teamwork among City departments		
A partnership and expectation for a strong culture is cultivated (All Departments)	Clients and visitors to the City notice the culture and service provided by employees	Ongoing; an area of continued strength

GOAL 3: TO CONTINUALLY IMPROVE THE CITY ORGANIZATION

STRATEGY	OUTCOME	STATUS
3.8 Complete the work of the Broadband Taskforce and the Strategic Development Team for the Community Energy Plan		
Provide staffing support and resources so that these appointed groups can investigate, gather community input, and provide recommendations to Council (HBPW-City Manager)	City Council received recommendations on the future of broadband and an update to the Community Energy Plan	Ongoing; the Strategic Development Team was appointed and is meeting every other week.

GOAL 4: TO PROVIDE QUALITY SERVICES TO ALL STAKEHOLDERS

STRATEGY	OUTCOME	STATUS
4.1 Public Safety—provide for the safety of all through partnerships with the community, prevention and education efforts, and service		
Specific areas of emphasis include succession planning, fire station upgrades, community partnerships and public safety equipment (Police and Fire Operations)	We have a safe community with residents that partner with us	Increase in training and community partnerships; Fire Station upgrade process started; Succession planning for command staff
4.2 Community & Neighborhood Services—provide a vibrant and sustainable community that is a great place to live, work and play		
Specific areas of emphasis include downtown development, Waterfront Holland, and recycling (Community & Neighborhood Services)	We are a location of choice for all, with places to live, work and play	Ongoing; UDO, new recycling program, CDBG, the ODC sustainability partnership
4.3 Parks and Recreation—provide a beautiful community with ample leisure and recreation options		
Specific areas of emphasis include projects as listed in the Parks Master Plan and MCIF (Parks & Recreation)	We have ample opportunities for leisure and recreation, in a beautiful setting	Completed Dog Park; upgrading playground equipment; Centennial Park master planning process

GOAL 4: TO PROVIDE QUALITY SERVICES TO ALL STAKEHOLDERS		
STRATEGY	OUTCOME	STATUS
4.4 Transportation Services—provide a well maintained and effective infrastructure		
Specific areas of emphasis include snowmelt planning, multimodal transportation, and high water (Transportation)	We have a safe and well maintained infrastructure	Identified options to cover Act 51 funding shortage; Council approved 10th street bike lanes; completed several construction projects
4.5 HPBW—provide competitive, reliable, and innovative public utility solutions in a socially, environmentally, and financially responsible manner		
Specific areas of emphasis include a broadband evaluation and the Strategic Development Team for the Community Energy Plan (HBPW)	We have reliable, affordable and sustainable public utilities	Continue progress on goals including approval of bio-digester. Ongoing broadband taskforce
4.6 Management/Administrative Services—provide effective leadership and support for citizens and operations		
Specific areas of emphasis include organizational culture, connections in the community, and leadership transitions (City Manager, Finance, Human Resources, Clerk, and Human/International/Youth Relations)	We have effective and efficient support services for our organization	City Leadership and HR Director continue to focus on planning for leadership changes; new Finance Director in place; community education around DEI, completed resident survey; adopted alternative fuel vehicle and equipment purchasing policy
4.7 Downtown Group provides a vibrant downtown that is a place of choice for all stakeholders		
Specific areas of emphasis include the future of downtown, HCCP, and impacts of COVID-19 (Asst City Manager, PSD, DDA, WIG, and HCCP)	We maintain and improve a downtown that is celebrated and enjoyed by all	Downtown group has been creative in working with merchants including approval for outdoor seating; SmartZone and DDA services agreement; Multi-year contract for holiday lighting downtown



Budget Policy

- A. **Balanced Budget** : The City will adopt an annual General Fund budget that is balanced each fiscal year. The City considers the budget balanced when total revenues are equal to or exceeds total expenditures. The City's FY 2022 General Fund budget is balanced.
- B. **Multi-Year Financial Projections**: To support the City's budgetary planning and decision making process, the City will prepare a multi-year financial plan that analyzes key factors impacting recurring revenues and expenditures. The annual budget will include a six-year General Fund projection, with major assumptions identified.
- C. **Budget Processed on an Annual Cycle**: As required by City Charter, an annual budget will be adopted by council in the month of May. Budgeting on an annual basis provides time to review revenue sources, develop solutions to identified problems and discuss priorities. An annual budget process also allows management to effectively plan and implement changes.
- D. **Budget Amendments**: During a fiscal year, circumstances may result in changes to department spending priorities. At the beginning of each year, appropriations are made at the fund and department level, as adopted by City Council in May. Budget amendments are made throughout the fiscal year based on specific council action. Mid-year amendments are approved in December to revise wage budgets by the Cost-of-Living Allowance granted in July. Year-end amendments are approved in June for governmental funds to account for unanticipated expenditures. The City Manager has been authorized by City Council to approve amendments within each department of the General Fund, up to a maximum of \$10,000.
- E. **Capital Project Budgeting**: The City shall develop a six-year plan of capital projects, including major renovations to infrastructure assets, to be used as a guideline for short-term and long-term capital budgeting. Proposed projects will be reviewed and prioritized for consistency with the City's strategic goals. Funding sources will be identified, with an effort to minimize the need for new debt. The City will maintain its physical assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs. All future operating and maintenance costs will be forecasted and included in the appropriate operating budget.

Fund Balance Policy

An appropriate level of fund balance reserve is established for the City's General Fund to provide for operational stability and for needs caused by unforeseen events. A minimum fund balance of 15% of the General Fund adopted budget expenditures shall be maintained in the General and Budget Stabilization Fund. The minimum balance represents two months of expenditures. Reserve requirements for other funds are based on the individual characteristics, financial capabilities, and constraints of the fund.

Cash and Investments

Cash and investments will be maintained in accordance with the City Charter and adopted investment policy, investing in instruments that are allowed by both statute and policy. The purpose of the policy is to provide guidelines for the investment of public funds in a prudent manner with an emphasis on safety of principal, liquidity, and financial return on investment.

Revenue Policy

- A. **Diversification**: The City shall attempt to develop and maintain a diversified revenue base to protect itself from fluctuations in any one revenue source. Management will vigilantly seek new sources, to include grants made available by local, state and federal government agencies.
- B. **User Fees**: The City will regularly review all charges for services, fees, permits, and fines to ensure that rates are maintained at a level that is sufficient to cover the cost of providing the service.
- C. **Collections**: The City will follow an aggressive approach toward collection of past due taxes receivable and all other types of receivables.
- D. **Non-recurring revenue**: The City will actively seek grant funding and other one-time revenue sources, but these will not be used to support ongoing operating expenditures. Instead, non-recurring revenues will be used for one-time expenditures, including capital, increasing reserves, or paying down unfunded liabilities.

Capital Assets

- A. **Capital Asset Accounting**: The City will maintain a complete and accurate accounting of its capital assets. Capital assets include property, plant, equipment, and infrastructure assets that have an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital assets are valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is computed using the straight-line method over the useful life of the asset.
- B. **Capital Projects**: The City shall annually update a six-year plan of capital projects, including major renovations to infrastructure assets, to be used as a guideline for short-term and long-term capital budgeting. Proposed projects will be reviewed and prioritized for accuracy of cost and consistency with the City's goals and objectives. Staff will be diligent in identifying possible outside funding sources that minimize the need for additional debt.

Introduction

The City of Holland has prepared a six-year Financial Forecast for the fiscal years ending June 30, 2022 through June 30, 2027. The forecast provides information to allow the City to make the best strategic use of financial resources and identify future challenges and opportunities. The City updates the forecast each year as part of the annual budget cycle.

The major focus of the forecast is the General Fund, which is the main operating fund of the City. The City separately analyzes the capital project funds to ensure adequate funding is identified for long term capital needs. These can be found in the Capital Project section of the budget.

Forecast Overview

Revenue and expenditure projections are essential components in developing a long-term financial outlook. The forecast utilizes key revenue and expenditure assumptions as the foundation for the projections. Due to practical limitations, the forecast focuses on some specific items while forecasting the remainder by category.

Revenue forecasts combine an analysis of the economic factors, state limitations, and historical trends. Property tax, personal property tax reimbursement revenue, and state revenue sharing together account for more than 60% of General Fund revenues. While these revenues were forecast in detail, other revenues including licenses and permits, fines and forfeits, interest and rents, and other revenue, were grouped into categories for the purpose of forecasting. The transfers from other funds primarily represents the dividend received from the Holland Board of Public Works and was forecast separately and is based on projected electric utility revenue.

Personnel expenditures represent 68% of total General Fund expenditures and were broken down into salaries, health insurance, pension, and other benefits for purposes of forecasting. Other operating expenditures were forecast by category including supplies, contractual and other. Capital outlay for the General Fund represents expenditures for smaller capital purchases that are not accounted for in a separate capital project fund.

Economic Factors

This update to the Financial Forecast is being prepared as the City, along with the rest of the world, continues to recover from the COVID-19 pandemic. The state responded to the crisis with mandated closures and other restrictions that have and will continue to have a lasting impact on many business sectors.

Economic Factors (continued)

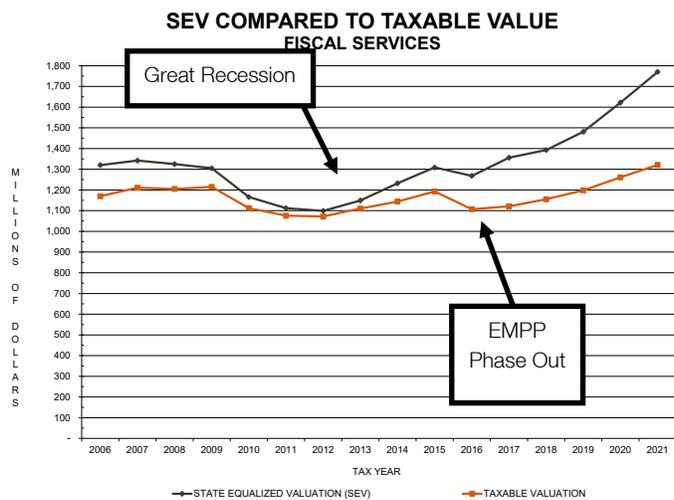
The City’s General Fund revenue mix and strong reserve position coming into the pandemic afforded the City time to strategically respond to the crisis. Unlike the 2008 Great Recession, property tax values have not been impacted by the current economic downturn. With property tax revenue accounting for more than 40% of General Fund revenues, the stability in this revenue source along with CARES Act grant funding has enabled the City to end FY 2021 without dipping into reserves.

As the new fiscal year begins, the pandemic continues as does the uncertainty surrounding any future impact to City revenues. Faced with rising pension costs and continued COVID impacts on certain revenue sources, the proposed FY 2022 budget includes a planned use of reserves. Given the timing of the annual budget cycle, the proposed FY 2022 budget does *not* include an estimate of any available funding from the recent passage of the American Rescue Plan. As additional details are announced, the forecast will serve as a valuable tool in helping the City determine the best use of this funding source to meet both current and future needs.

General Fund Revenues

Property Tax Revenue: Outlook - Stable

Property tax revenue is the largest source of revenue for the General Fund, representing more than 40% of total revenues. Property values have continued to rise even during the pandemic. Development interest in the City remains strong for both commercial projects and residential housing. However, Michigan has a complicated set of rate limits that restrict annual increases in property tax collections, generally coinciding with the rate of inflation. As the chart illustrates, the gap between the equalized value and taxable value has been widening. While the annual increase is limited, when property tax values decline, this gap provides a buffer as reflected in the 2008 to 2013 recovery from the Great Recession. Finally, this revenue source was negatively impacted in FY 2016 when the state began to phase out taxes on eligible manufacturing personal property (EMPP).

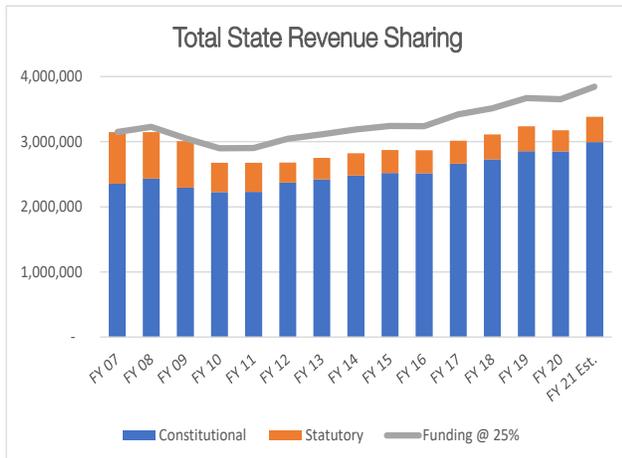


The forecast for this revenue source will be based on a combination of the projected increase in CPI and an estimate for new growth (based on historical growth in the City).

General Fund Revenues (continued)

State Revenue Sharing: Outlook - Monitoring

Revenue sharing consists of both constitutional and statutory payments. Constitutional payments are calculated as a percentage of total state sales tax revenue, distributed based on population and not subject to legislative changes. Statutory payments have been distributed based on a formula rather than per capita. While the pool of funds available for distribution is



based on sales tax collections, this funding source has been cut several times over the past decade. Prior to 2010, statutory payments accounted for more than 25% of this revenue source, but now only represents 12%. While this revenue source is based on sales tax collections, given the historical reductions in the statutory portion of this revenue source, the forecast will be conservatively forecast at the historical increase level which incorporates the state reductions.

Personal Property Tax Reimbursement: Outlook - Monitoring

Prior to 2012, eligible manufacturing personal property (EMPP) was taxable as part of the City’s property tax levy. However, in 2012 legislation was passed which provided exemptions for small tax payers (beginning in 2014) and in 2016 began totally phasing out the EMPP. To replace the revenue source, the Local Community Stabilization Authority (LCSA) Act requires Personal Property Tax (PPT) reimbursement to municipalities. The complex calculation is designed to reimburse for the essential services (police and fire) and a portion of the qualified loss. However, a change to the formula begins to be phased in starting in FY 2022. Given the complexity of the calculation and lack of available data surrounding inputs in the new formula, this revenue source will conservatively forecast to increase 1% which approximates the state’s increase in the available funding pool in future years.

Other Revenues: Outlook - Stable

Other revenues are forecast as follows:

- * Charges for Services, License & Permits, Fines & Forfeits: Increase of 4%, consistent with historical trend.
- * Transfers from Other Funds: HBPW dividend based on projected decline corresponding to decreasing electric utility rates.

General Fund Expenditures

Personnel Expenditures: Outlook - Stable

Personnel expenditures as a total represent almost 68% of General Fund operating expenditures and include wages, payroll taxes, health insurance and other benefits, and pension costs. Health insurance and pension costs will be analyzed separately. The City's workforce declined after the Great Recession and has remained relatively flat since then. Included in General Fund wages are employees represented by two bargaining units. The forecast for personnel wage expenditures will be based on increases included in the union contracts.

Health Insurance: Outlook - Stable

The City maintains a self-funded health insurance plan for employees. To help manage cost increases, the City has placed greater emphasis on the high deductible plans, incentivizing participation in these plans and added a wellness program. As a result, the City's increases have generally been less than the open marketplace. The forecast will conservatively reflect a 6% increase in future premiums.

Pension Cost: Outlook Increasing (short term) Stable (long term)

In response to increasing pension costs, the City took steps to transition from defined benefit pension plans to defined contribution plans and in 2003 successfully implemented this change for non-union employees and in 2018 implemented the change for union employees. With the defined benefit plans closed, the City issued pension obligation bonds, one for the non-union in 2015 and a second for the union plan in 2018. While the long-term outlook is stable due to the closure of the defined benefit plans, the changes in actuarial assumptions and variability in investment performance continue to present challenges to the unfunded pension liability for the closed plans. Fortunately, the first series of bonds will be paid off in 5 years, but until then, the forecast will include the base increase relative to increasing wages plus a factor to represent increased funding for the amortization of the unfunded pension liability.

Other Expenditures: Outlook -Stable

Other revenues are forecast as follows:

- * Supplies/Maintenance, Contractual and Other Expenditures: Increase equal to Central Budget Office projection of change in CPI.
- * Transfers Out and Contingencies: Transfers represents transfer to MCIF for Fire Equipment replacement and Civic Center funding. Contingency is forecast as a percent of total operating expenditures.

General Fund Reserves

The City's Fund Balance Policy recommends an unassigned fund balance minimum of 20% of budgeted expenditures for the combined General Fund and Budget Stabilization Fund. Based on the assumptions included in the forecast, the ending fund balance will remain in the targeted range.

Description	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
FUNDING SOURCES								
Taxes	\$ 9,744,262	\$ 10,368,264	\$ 11,372,225	\$ 11,812,364	\$ 12,269,634	\$ 12,769,005	\$ 13,288,813	\$ 13,829,896
Intergovernmental	5,115,773	6,036,559	5,622,600	5,661,042	5,699,786	5,738,834	5,778,189	5,817,854
Licenses & Permits	926,207	1,236,400	898,400	934,336	971,709	1,010,578	1,051,001	1,093,041
Charges for Services	1,532,230	1,644,221	1,770,407	1,841,223	1,914,872	1,991,467	2,071,126	2,153,971
Fines & Forfeits	126,355	135,900	150,950	150,950	150,950	150,950	150,950	150,950
Interest & Rents	565,521	415,200	421,000	450,000	475,000	500,000	525,000	550,000
Other Revenue	10,365	19,173	16,700	25,000	25,000	25,000	25,000	25,000
Transfers from Other Funds	6,323,091	6,488,821	6,355,044	6,250,000	6,150,000	6,100,000	6,000,000	6,000,000
TOTAL SOURCES	\$ 24,343,805	\$ 26,344,538	\$ 26,607,326	\$ 27,124,915	\$ 27,656,952	\$ 28,285,834	\$ 28,890,079	\$ 29,620,712
FUNDING USES								
Personnel Services -								
* Salaries & Wages - Work	\$ 10,035,026	\$ 10,832,215	\$ 11,361,432	\$ 11,645,468	\$ 11,936,604	\$ 12,235,019	\$ 12,540,894	\$ 12,854,416
* Benefits								
- Health Insurance	2,257,780	2,297,428	2,482,475	2,631,424	2,789,309	2,956,668	3,134,068	3,322,112
- Pension (DC portion)	1,870,761	1,843,040	1,992,653	2,042,469	2,093,531	2,145,869	2,199,516	2,254,504
- Other	1,673,364	1,471,307	1,326,487	1,359,649	1,393,640	1,428,481	1,464,193	1,500,798
* Mandatory Employer Cos	720,570	756,463	816,797	898,477	988,325	1,087,158	1,195,874	1,315,461
Other Current Expenditures -								
* Supplies / Maintenance	1,257,706	1,535,455	1,449,030	1,476,562	1,504,617	1,536,214	1,568,474	1,601,412
* Contractual Expenditure	929,340	1,219,295	1,188,790	1,211,377	1,234,393	1,260,315	1,286,782	1,313,804
* Other	3,350,730	3,777,932	4,324,460	4,406,625	4,490,351	4,584,648	4,680,926	4,779,225
Capital Outlay	33,553	183,350	112,195	65,000	75,000	75,000	75,000	75,000
Transfers Out	2,177,537	1,995,184	1,050,207	550,000	550,000	350,000	350,000	350,000
Contingencies	-	100,000	502,800	262,871	270,558	276,594	284,957	293,667
TOTAL USES	\$ 24,306,367	\$ 26,011,669	\$ 26,607,326	\$ 26,549,921	\$ 27,326,328	\$ 27,935,966	\$ 28,780,684	\$ 29,660,399
Net Increase (Decrease) from Operations	37,438	332,869	-	574,994	330,624	349,868	109,394	(39,688)
FUND BALANCE - June 30	\$ 5,097,864	\$ 5,430,733	\$ 5,430,733	\$ 6,005,727	\$ 6,336,351	\$ 6,686,219	\$ 6,795,613	\$ 6,755,926
FUND BALANCE % of EXP	21.0%	20.9%	20.4%	22.6%	23.2%	23.9%	23.6%	22.8%

The City of Holland prepares an Annual Budget in accordance with requirements set forth in Section 9.5 of the Holland City Charter and State of Michigan Act 621 of 1978, as amended. The City's fiscal year covers the period of July 1 through June 30.

Stakeholder Input

The City provides the following opportunities to include stakeholder input into the planning and budgeting process:

- ◆ On a biennial basis, the City partners with a local college to conduct a citizen survey. This was completed in January 2021
- ◆ City Council and Holland Board of Public Works Board Members meet with residents in an informal setting, known as “Coffee with Council”. Due to meeting restrictions related to COVID, the current year’s process was conducted through email
- ◆ City Leadership Team presents information on Department operations, goals and objectives to City Council. For a video presentation of the current year, please see <https://www.cityofholland.com/157/Budget-Fiscal-Information>
- ◆ In late January, City Council and the Leadership Team members gather for an “Advance” to review the information gathered from stakeholders, establish Fiscal Year priorities, and update the Strategic and Business Plan.

Annual Budget Preparation

- ◆ Department Directors prepare budget requests and related worksheets for submission to the Finance Department.
- ◆ Finance staff estimates general revenues, debt service requirements, calculates wage and fringe benefit costs for all employees, and updates long-term financial plans.
- ◆ Finance staff assembles Department budget requests, reviews the data, and prepares documentation for Budget Team review.
- ◆ Finance staff reviews budget for compliance with City policies (FY 2022 budget is in compliance).
- ◆ The City Manager, Finance Director, and Department Director meet to review the budget request. The City Manager may adjust the department request.
- ◆ Finance staff incorporate any changes noted during the department review meetings and prepares the City Manager Recommended Budget and the Budget-in-Brief.
- ◆ In accordance with the City Charter, the annual proposed budget is presented to Council by the first day of April.

Budget Review and Approval

The City Manager's Recommended Budget is discussed at two study sessions in April. The proposed budget is modified for any changes noted during Council review and presented at a public hearing in May. Once the public hearing is completed, the budget is presented for Council approval.

Proposed vs Adopted Budget

The proposed budget represents the document as presented by the City Manager to the City Council on or before April 1. After review of the proposed budget and the required public hearings, the City Council takes action to approve an Annual Budget Resolution. The Adopted Budget refers to the official budgetary totals adopted by the City Council.

Budget Monitoring and Amendments

The Adopted Budget serves as a valuable resource for all stakeholders. The City continuously monitors the budget and reports on the status throughout the year. Amendments to the budget may become necessary based on changing needs and priorities, or for unforeseen events. Amendments require approval by City Council.

Basis of Budgeting

The adopted budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) and is consistent with the basis used for the Comprehensive Annual Financial Report.

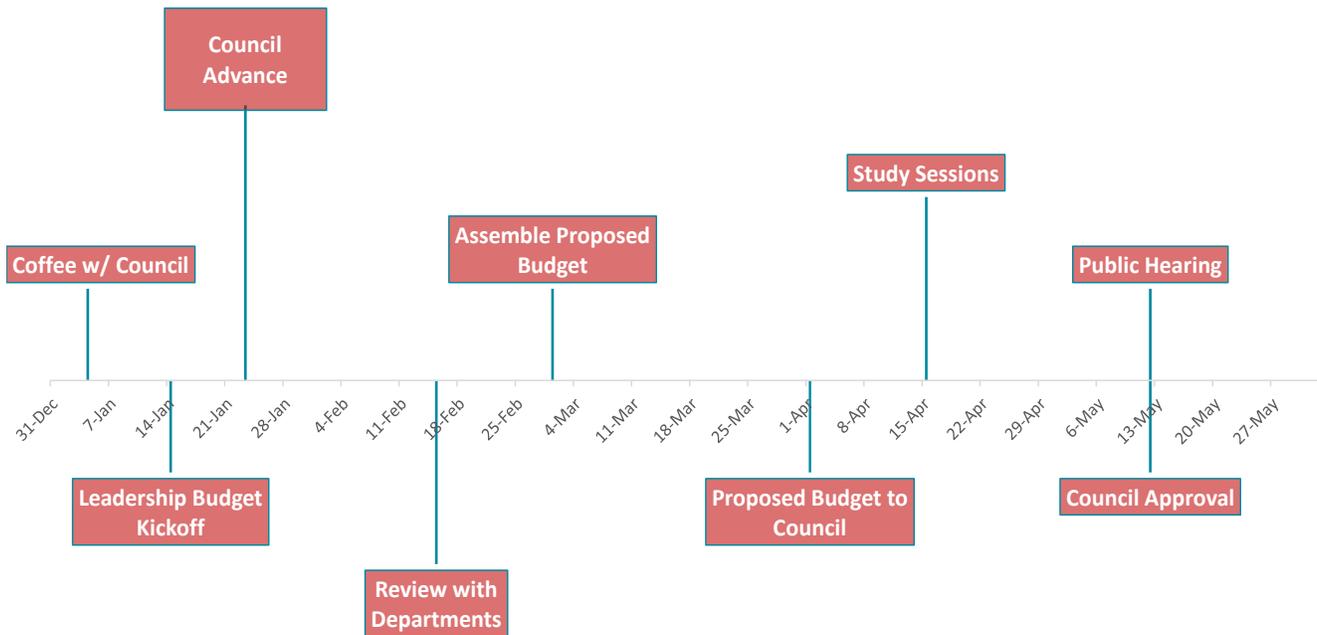
Funds Not Budgeted

The City occasionally receives grant funding and establishes a new fund to account for the revenues and expenditures associated with the grant. As these are not known at the time the budget is prepared, these are not included in the budget document.

Summary of Changes Between Proposed & Adopted Budget

The City Council adopted the FY 2022 Budget on May 12, 2021. The budget was adopted as proposed. Subsequent to the adoption of the budget, the City was awarded \$8,453,519 as part of the American Rescue Plan Act of 2021 and received the first half in May 2021. As noted during the budget process, the City anticipates amending the budget for this award after careful evaluation of the potential uses.

Fiscal Year 2022 Budget



January 4-January 9, 2021	Coffee with City Council & HBPW Board (via email in 2021)
January 8, 2021	Budget packets distributed to Leadership Team
January 13, 2021	Budget Video Presentation to City Council
January 14, 2021	Leadership Team Budget Kickoff
January 20, 2021	Submit computer equipment requests to Tech Services
January 23, 2021	City Council Advance
January 25, 2021	Submit vehicle and other capital outlay requests to Transportation
February 5, 2021	Leadership Team submit budgets to Finance Office
February 8—February 26, 2021	Finance Office assembles budget
February 10-March 3, 2021	City Manager reviews budgets with Leadership Team
March 8-March 12, 2021	City Manager & Budget Team make final decisions
March 15-March 30, 2021	Finance Office prepares proposed budget document
April 1, 2021	Budget summary to City Council
April 14, 2021	Proposed budget formally submitted to City Council and date of public hearing is set
April 14, April 15, 2021	City Council budget study sessions
May 12, 2021	Public hearing held on Proposed Budget; and formal adoption

CITY OF HOLLAND
ANNUAL BUDGET RESOLUTION
FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

May 12, 2021

WHEREAS, notification of a public hearing on the annual budget for fiscal year 2021-22 as proposed by the City Council, has been duly published in accordance with Section 9.4 of the City Charter; and

WHEREAS, the proposed budget document has been placed on file for public inspection on the City of Holland website; and

WHEREAS, a public hearing on the proposed budget was held, as scheduled, at 6:30 P.M. on May 12, 2021 in the Council Chambers of City Hall, located at 270 River Avenue, Holland, to give interested citizens an opportunity to be heard;

THEREFORE, BE IT RESOLVED, that the City Council does hereby adopt the Annual Budget, of Estimated Revenues and Appropriations, by organizational unit, for all funds as therein presented, to include any modifications approved at the time of the public hearing, in accordance with requirements as set forth in Section 9.5 of the Holland City Charter and State of Michigan Act 621 of 1978, as amended, for the fiscal year July 1, 2021 through June 30, 2022; and

BE IT FURTHER RESOLVED, that the authorized employment positions and classifications are adopted as summarized in the personnel schedules of each fund and/or organizational unit, and any additional changes shall be the result of separate action of the City Council; and

BE IT FURTHER RESOLVED, that the compensation plans for all officials and employees shall be adopted as a separate action of the City Council; and

BE IT FURTHER RESOLVED, that any changes to fee and rate structures for various types of sales, services, uses or privileges, excluding utility rates, shall be adopted as a separate action of the City Council; and

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to make appropriation transfer adjustments from the *Contingencies* account of their respectively administered funds, and appropriation transfer adjustments within organization units of the same fund, and that individual appropriation transfer adjustments from a *Contingencies* account or within organizational units which exceed \$10,000 may be authorized only by action of the City Council; and

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to administer appropriation adjustments to budgets of the fiscal year 2020-21, to the extent that such adjustments do not exceed the *2020-21 Revised Estimates*, as outlined in the fiscal year 2021-22 annual budget; and

ANNUAL BUDGET RESOLUTION - Continued

BE IT FURTHER RESOLVED, that all open encumbrances in Governmental-Type Funds at June 30, 2021 will be liquidated and re-established as of July 1, 2021. The City Finance Office is hereby authorized to increase overall fund appropriations in the fiscal year 2021-22, directly from *Fund Balance-Undesignated*, equal to re-established encumbrances.

BE IT FURTHER RESOLVED, that the City of Holland's property tax millage levy against all classes of assessable property, at *taxable valuations* as approved by the Boards of Commissioners for Ottawa and Allegan counties, the State Tax Commission, and anticipated adjustments of the Michigan Tax Tribunal, for the fiscal year July 1, 2021 – June 30, 2022 is adopted as follows:

<u>Designated Purpose</u>	<u>Property Tax Millage Rate</u>	<u>Amount</u>
CITY OF HOLLAND		
<u>Operating:</u>		
– General Government Operations	8.7312	\$ 10,627,425
<u>Capital Projects and Acquisitions:</u>		
– Sidewalk Development & Improvement Projects	0.1500	182,577
– Street Development & Improvement Projects	1.2000	1,460,614
– Municipal Capital Projects	0.2530	307,946
<u>Debt Service Obligations:</u>		
– General Obligation Debt	3.4400	4,414,041
<u>Total Property Tax Millage Levy</u>	<u>13.7742</u>	<u>16,992,603</u>
<u>WEST MICHIGAN AIRPORT AUTHORITY</u>	<u>0.0950</u>	<u>115,632</u>
<u>GRAND TOTAL - TAX MILLAGE LEVY</u>	<u>13.8692</u>	<u>\$ 17,108,235</u>
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>	<u>1.5907</u>	<u>\$ 239,834</u>

BE IT FURTHER RESOLVED, that the West Michigan Airport Authority (WMAA) millage rate is still subject to revision due to county equalization. If the WMAA rates are revised by County Equalization or board action prior to July 1, 2021, then the City of Holland – Municipal Capital Projects rate will also be revised an equal amount; the total millage rate will remain at 13.8692 mills.

ANNUAL BUDGET RESOLUTION - Continued

BE IT FURTHER RESOLVED, that in accordance with State of Michigan Public Act 30 funds from the Budget Stabilization Fund are hereby authorized to be appropriated as follows:

Fiscal Year 2020-21: \$5,000 is appropriated to cover property tax rebates & reductions anticipated for prior tax years (those years prior to Tax Year 2020) and \$42,900 is appropriated for a transfer to the General Fund.

Fiscal Year 2021-22: \$5,000 is appropriated to cover property tax rebates & reductions estimated for prior tax years (those years prior to Tax Year 2021) and \$226,084 is appropriated for a transfer to the General Fund.

BE IT FURTHER RESOLVED, that at the end of the fiscal year ending June 30, 2021, in the event unexpended appropriations exist in the General Fund, the Finance Director, with the written approval of the City Manager, is authorized to transfer some or all of the funds from the unexpended appropriations and/or excess revenues to the Municipal Capital Improvement Fund.

**RESOLUTION APPROVING WATER, WASTE WATER, AND ELECTRIC
TARIFFS AND RATES**

Pursuant to Section 12.17 of the Holland City Charter, the City Council is empowered to approve all rates to be charged for all public utilities under the control of the Holland Board of Public Works (HBPW). Pursuant to the Charter, the HBPW is empowered to operate the electric and water utilities and the City Council, by resolution, has designated the HBPW to operate the waste water utility. The City Council has been presented with tariffs for the above utilities on rate sheets which are attached as Exhibit A for an increase for bills issued on or after July 1, 2021 for the water and waste water utilities; and for waste water surcharge rates and pollution control fees for bills issued on or after July 1, 2021.

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Holland approves the tariff rates for electric, water and waste water utilities as delineated on the attached Exhibit A with the effective dates of such increases as specified above.

I hereby certify that this is a summarization of the Fiscal Year 2021-22 budget as adopted by the Holland City Council on May 12, 2021.



Kathy Grimm
City Clerk



BUDGET SUMMARY



In 2021 the Department of Public Safety Fire Division took delivery of a new Pierce 100 ft Ascendant, heavy duty aerial platform. This unit replaces the department's E-One, Bronto Skylift aerial. The features of this aerial include a lower center of gravity, lower overall height, reduced outrigger spread, reduced tail swing and a lower base weight. Independent front axle suspension allows for better maneuverability. The aerial has a maximum working height of 100 ft and a horizontal reach of 93 ft. Other features, such as the stabilizer/outrigger system allow the truck to be set up in less than a minute. Aerial devices can be utilized to reach areas that are 20 degrees below grade. The 20 ft minimum side reach of the aerial allows for more versatility in the denser and more compact areas of the city while allowing for use of the maximum reach in the more commercial and industrial areas. The aerial is equipped with a pump capable of flowing up to 2000 gallons per minute through two nozzles mounted on the platform. The department has logged over 425 collective hours of training to place the unit in service and deliver the full benefit and value of this significant asset to the community we serve.



Governmental Funds

General Fund* (Modified Accrual)

- incl. Budget Stabilization

Special Revenue Funds (Modified Accrual)

- MVH Major Streets
- MVH Local Streets
- Allegan County Road Tax
- Ottawa County Road Tax
- Street Improvements Reserve
- Downtown Public Parking
- Downtown Snowmelt System
- Principal Shopping District
- Cable TV Public Access
- Herrick District Library Taxation
- Police Criminal Justice Training
- Revolving Cash Assistance
- Dangerous Structures
- Holland Energy Fund

Debt Service Funds (Modified Accrual)

- General Obligation
- Act 99

Capital Project Funds (Modified Accrual)

- Municipal Capital Improvement Fund
- Sidewalks
- Street Infrastructure

Permanent Funds (Modified Accrual)

- Cemetery Perpetual Care

Component Units (Modified Accrual)

- Brownfield Redevelopment Authority
- Downtown Development Authority
- SmartZone
- Holland Historical Trust

Proprietary Funds

Enterprise Funds (Full Accrual)

- Solid Waste Recycling
- Windmill Island Gardens
- Depot Operations
- Municipal Airport Facilities Management
- Civic Center Place
- Police Employees Benefit
- City Hall Employees Benefit
- Transportation Employees Benefit
- Parks & Recreation Employees Benefit
- Electric Utility *
- Wastewater Utility *
- Water Utility *

Internal Service Funds (Full Accrual)

- Technology Services
- Fuel Dispensing
- Postage Services
- Telephony Services
- Centralized Vehicle / Equipment
- Fire Vehicle and Equipment
- Compensated Absences
- Workers Compensation Insurance
- Employee Disability Insurance
- Employee Health and Dental Insurance
- Vehicle Insurance
- Property Insurance
- Liability Insurance

Note: The Basis of Budgeting, which mimics the Basis of Accounting, is indicated for each fund type. Fund Type definitions can be found in the glossary.

* Considered a major fund for budgetary purposes.



DEPARTMENT/DIVISION FUND SUMMARY

Department / Fund	Governmental Funds				Proprietary Funds		
	General Fund	Debt Service	Capital Projects	Other Govt.	Utility Funds	Other Enterprise	Internal Service
City Council	x						
City Manager	x		x				
Elections & Voter Registration	x						
Finance	x			x			x
Assessing	x						
City Clerk	x						
Human Resources	x					x	x
Treasurer	x						
City Hall & Grounds	x						
Cemeteries	x			x			
Board & Commissions	x						
Planning & Zoning	x						
Public Safety - Police	x		x	x		x	
Public Safety - Fire	x		x				
Environmental Health & Inspections	x			x			
Construction Inspections	x						
Streets Division	x		x	x			
Management & Engineering	x		x	x			
Housing & Neighborhoods	x						
Economic Development & Sustainability	x						
Human Relations Commission	x						
International Relations Commission	x						
Holland Youth Advisory Council	x						
Recreation	x		x				
Parks	x		x			x	
DeGraaf Nature Center	x						
8th St Farmers Market	x						
Transfers Out	x	x	x	x			x
Debt Service		x					
Downtown Development Authority			x	x			
Principal Shopping District				x			
Solid Waste / Recycling						x	
Windmill Island Gardens						x	
Civic Center Place						x	
Electric Utility					x		
Wastewater Utility					x		
Water Utility					x		
Technology Services				x			x
Vehicle & Equipment Maintenance							x

SUMMARY OF FISCAL YEAR 2022 BUDGET

	GOVERNMENTAL FUNDS					
	GENERAL	PERMANENT	SPECIAL	DEBT	CAPITAL	COMPONENT
	FUND	FUNDS	REVENUE	SERVICE	PROJECT	UNIT
	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
FUND EQUITY - PROJECTED BEGINNING BALANCE						
As of July 1, 2021	\$ 5,678,925	\$ 1,910,557	\$ 5,142,040	\$ 1,203,784	\$ 4,185,222	\$ 2,928,510
FUNDING SOURCES						
Taxes & Special Assessment	11,372,225	-	2,337,602	4,925,741	490,523	2,650,278
Intergovernmental	5,622,600	-	6,142,075	-	1,262,667	465,370
Licenses and Permits	898,400	-	73,000	-	-	1,650
Charges for Services	1,770,407	44,000	519,350	-	-	150,760
Fines and Forfeits	150,950	-	-	-	-	-
Interest & Rents	421,000	1,500	50,562	10,000	21,100	36,717
Other	16,700	-	102,900	1,892,752	200,000	554,321
Total Financing Sources	20,252,282	45,500	9,225,489	6,828,493	1,974,290	3,859,096
FUNDING USES						
Management & Admin	2,995,928	-	310,299	-	-	-
Fiscal Services	1,630,990	-	539,800	-	-	484,389
Public Safety	12,599,500	-	11,450	-	-	-
Transportation	1,602,029	-	6,388,016	-	-	-
Community & Neighborhood	1,944,082	-	11,900	-	-	817,894
Parks & Recreation	4,616,945	-	200	-	-	981,535
Downtown Group	172,645	-	635,186	-	-	275,190
General Debt Service	-	-	-	7,855,119	-	-
Internal Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	8,058,437	-
Utilities	-	-	-	-	-	-
Total Financing Uses	25,562,119	-	7,896,851	7,855,119	8,058,437	2,559,008
Sources Over (Under) Uses	(5,309,837)	45,500	1,328,638	(1,026,626)	(6,084,147)	1,300,088
OTHER FUNDING SOURCES (USES)						
Transfers In	6,355,044	-	837,780	708,178	6,703,812	100,000
Transfers Out	(1,276,291)	(1,500)	(3,923,586)	-	(881,000)	(697,070)
Net Change in Fund Equity	(231,084)	44,000	(1,757,168)	(318,448)	(261,335)	703,018
FUND EQUITY - PROJECTED ENDING BALANCE						
As of June 30, 2022	\$ 5,447,841	\$ 1,954,557	\$ 3,384,872	\$ 885,336	\$ 3,923,887	\$ 3,631,528



SUMMARY OF FISCAL YEAR 2022 BUDGET

PROPRIETARY FUNDS		
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
\$488,654,190	\$ 15,593,344	\$ 525,296,572
115,632	-	21,892,001
-	-	13,492,712
-	-	973,050
125,522,578	2,263,200	130,270,295
-	-	150,950
2,921,373	2,513,827	5,976,079
897,665	7,227,450	10,891,788
<u>129,457,248</u>	<u>12,004,477</u>	<u>183,646,875</u>
-	-	3,306,227
6,000	-	2,661,179
3,100	-	12,614,050
528,769	2,835,371	11,354,185
2,541,679	-	5,315,555
100	-	5,598,780
1,839,631	-	2,922,652
-	-	7,855,119
-	8,317,817	8,317,817
-	-	8,058,437
109,963,712	-	109,963,712
<u>114,882,991</u>	<u>11,153,188</u>	<u>177,967,713</u>
<u>14,574,257</u>	<u>851,289</u>	<u>5,679,162</u>
700,017	100,000	15,504,831
(8,595,384)	(130,000)	(15,504,831)
<u>6,678,890</u>	<u>821,289</u>	<u>5,679,162</u>
<u>\$495,333,080</u>	<u>\$ 16,414,633</u>	<u>\$ 530,975,734</u>

FUND EQUITY - PROJECTED BEGINNING BALANCE
As of July 1, 2021

FUNDING SOURCES

- Taxes & Special Assessments
- Intergovernmental
- Licenses and Permits
- Charges for Services
- Fines and Forfeits
- Interest & Rents
- Other
- Total Financing Sources

FUNDING USES

- Management & Admin
- Fiscal Services
- Public Safety
- Transportation
- Community & Neighborhood
- Parks & Recreation
- Downtown Group
- General Debt Service
- Internal Services
- Capital Projects
- Utilities
- Total Financing Uses
- Sources Over (Under) Uses

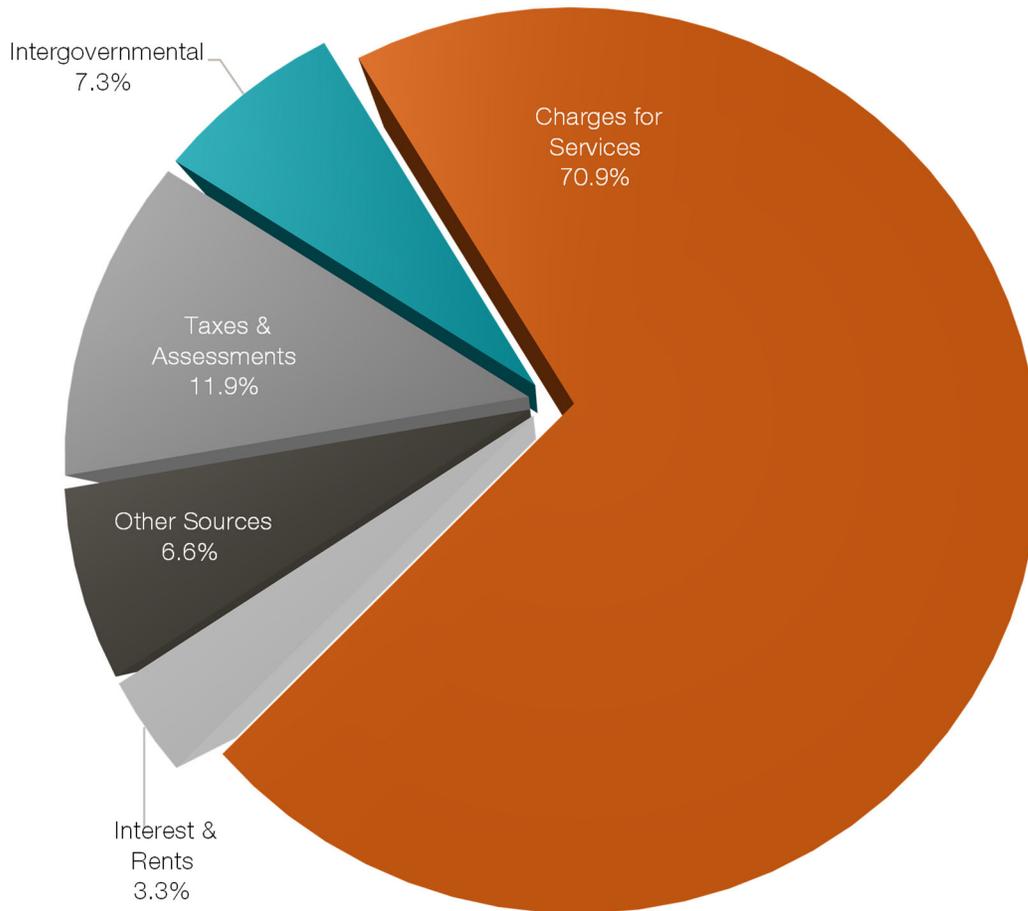
OTHER FUNDING SOURCES (USES)

- Transfers In
- Transfers Out
- Net Change in Fund Equity

FUND EQUITY - PROJECTED ENDING BALANCE
As of June 30, 2022

(Concluded)

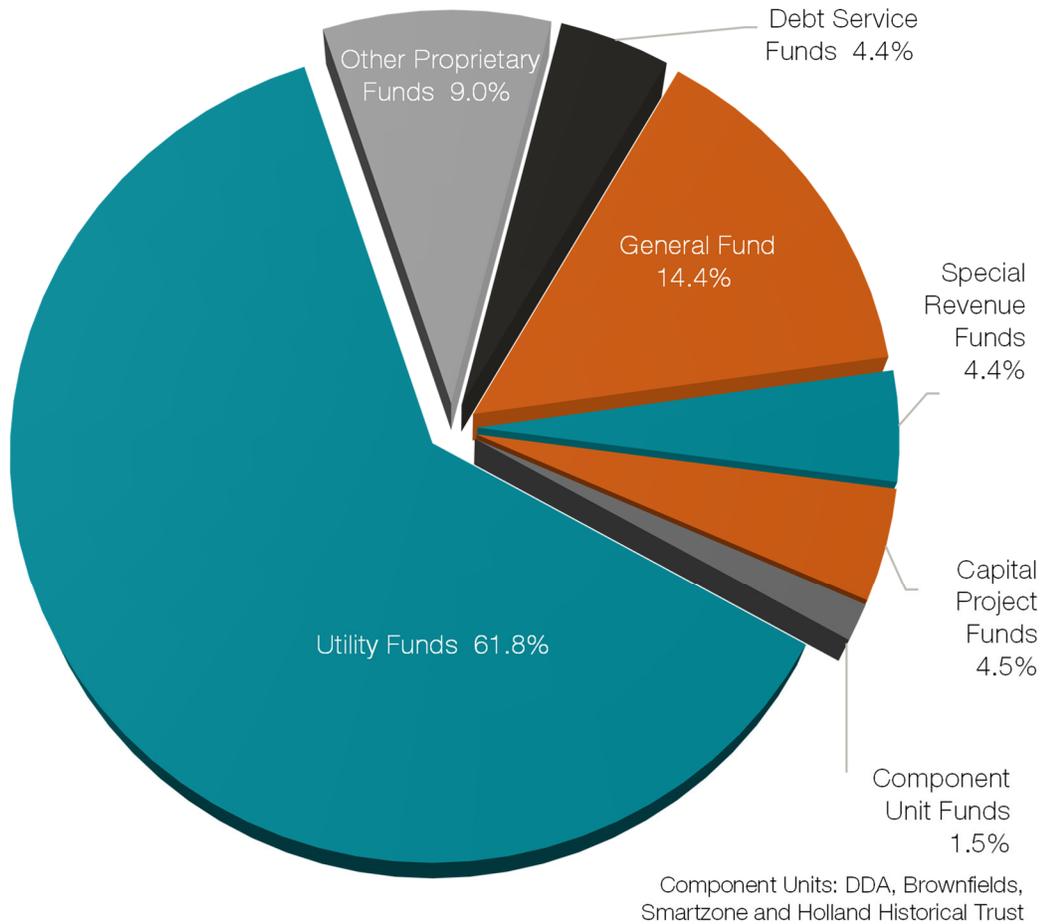
SOURCES ACROSS ALL FUND TYPES



	FY 2020 Actual	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Budget Change From FY 2021 to FY 2022	
Taxes & Assessments	17,090,847	20,361,453	21,892,001	1,530,548	7.5%
Intergovernmental	14,047,974	16,143,329	13,492,712	(2,650,617)	-16.4%
Charges for Services	134,961,808	139,294,684	130,270,295	(9,024,389)	-6.5%
Interest & Rents	7,026,092	4,452,861	5,976,079	1,523,218	34.2%
Other Sources	10,658,488	10,734,087	12,015,788	1,281,701	11.9%
Total Financing Sources	\$ 183,785,209	\$ 190,986,414	\$ 183,646,875	\$ (7,339,539)	-3.8%

Note: Excludes Transfers In

USES ACROSS ALL FUND TYPES - BY FUND

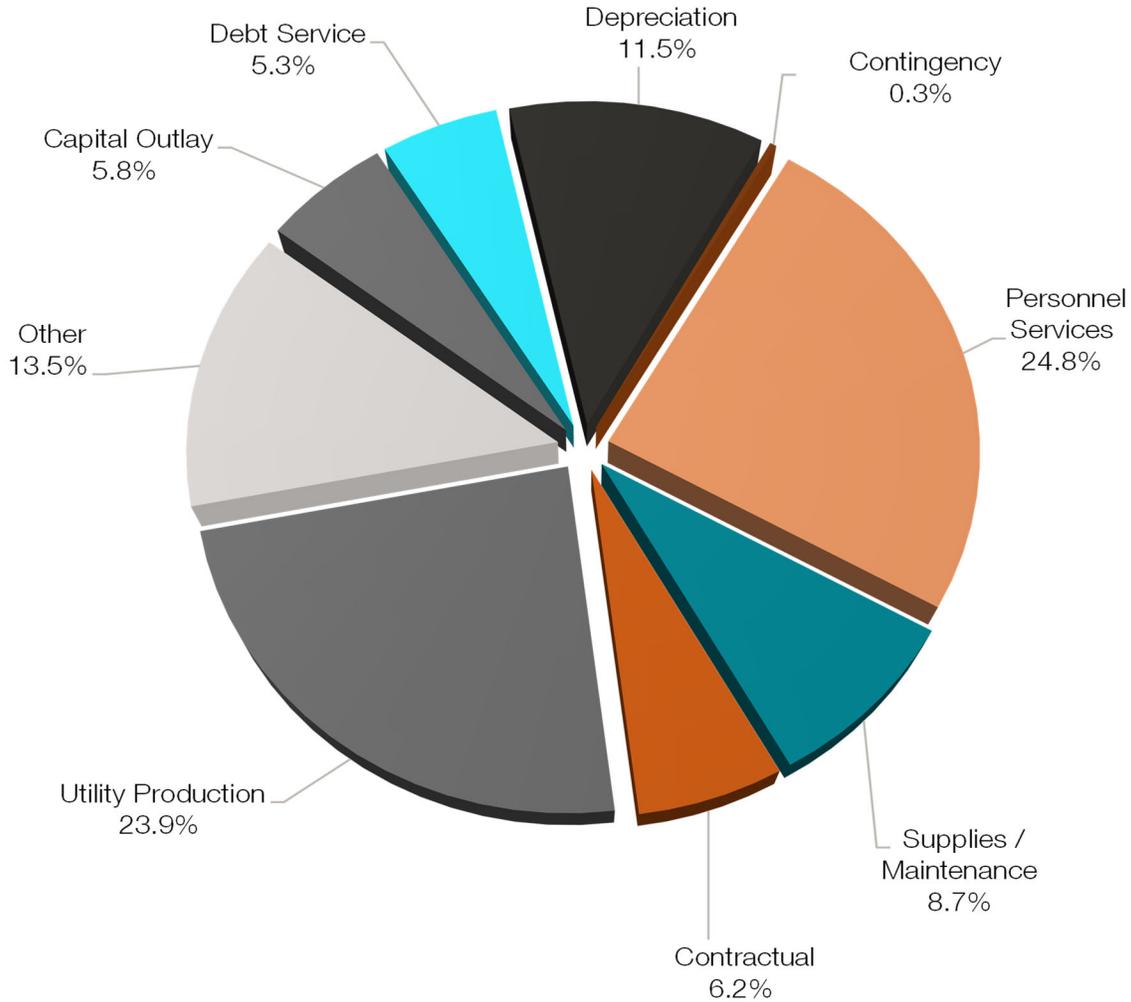


	FY 2020 Actual	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Budget Change From FY 2021 to FY 2022	
General Fund	22,249,123	24,021,485	25,562,119	1,540,634	6.4%
Permanent Fund	8,503	5,750	-	(5,750)	-100.0%
Special Revenue Funds	5,620,265	6,437,420	7,896,851	1,459,431	22.7%
Capital Project Funds	6,522,786	5,933,391	8,058,437	2,125,046	35.8%
Component Unit Funds	1,872,993	3,457,014	2,559,008	(898,006)	-26.0%
Utility Funds	95,861,895	99,904,267	109,963,712	10,059,445	10.1%
Other Proprietary Funds	15,652,787	15,407,011	16,072,467	665,456	4.3%
Debt Service Funds	8,179,398	7,861,104	7,855,119	(5,985)	-0.1%
Total Financing Uses	\$ 155,967,750	\$ 163,027,442	\$ 177,967,713	\$ 14,940,271	9.2%

Note: Excludes Transfers Out



USES ACROSS ALL FUND TYPES - BY CLASSIFICATION



	FY 2020 Actual	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Budget Change From FY 2021 to FY 2022	
Personnel Services	41,511,471	43,385,365	44,068,230	682,865	1.5%
Supplies / Maintenance	11,033,942	12,997,972	15,377,272	2,379,300	15.5%
Contractual	8,555,334	9,733,579	11,088,395	1,354,816	12.2%
Utility Production	35,516,173	37,449,875	42,515,610	5,065,735	11.9%
Other	15,170,074	15,573,083	24,083,408	8,510,325	35.3%
Capital Outlay	7,518,894	8,909,784	10,380,732	1,470,948	14.2%
Debt Service	14,757,158	14,564,303	9,405,018	(5,159,285)	-54.9%
Depreciation	21,904,704	20,313,481	20,546,248	232,767	1.1%
Contingency	-	100,000	502,800	402,800	80.1%
Total Financing Uses	\$ 155,967,750	\$ 163,027,442	\$ 177,967,713	\$ 14,940,271	9.2%

Note: Excludes Transfers Out



FUNDING SOURCES - BY FUND

	FY 2020 Actual	FY 2021 Revised Estimate	FY 2022 Adopted Budget
<u>GENERAL FUND</u>			
Operating	24,343,812	26,344,538	26,607,326
Budget Stabilization	233,439	300,000	-
Subtotal	<u>\$ 24,577,251</u>	<u>\$ 26,644,538</u>	<u>\$ 26,607,326</u>
<u>PERMANENT FUND</u>			
Cemetery Perpetual Care	<u>\$ 56,229</u>	<u>\$ 45,500</u>	<u>\$ 45,500</u>
<u>SPECIAL REVENUE FUNDS</u>			
Motor Vehicle Highway Major Streets	3,676,939	4,086,635	4,180,215
Motor Vehicle Highway Local Streets	1,184,105	1,516,440	1,578,900
Allegan County Road Tax	551,034	436,500	390,500
Ottawa County Road Tax	392,098	350,700	350,200
Street Improvements Reserve	1,612,303	1,674,406	1,667,484
Downtown Public Parking	304,731	285,427	292,415
Downtown Snowmelt System	380,955	343,974	360,635
Principal Shopping District	306,799	223,136	274,200
CATV TV Public Access	457,342	453,800	452,500
Herrick District Library Taxation	102	-	200
Police Criminal Justice Training	9,104	11,450	11,450
Revolving Cash Assistance	134,609	110,598	95,580
Dangerous Structures	3,432	21,000	10,190
Holland Energy Fund	360,966	348,535	398,800
Subtotal	<u>\$ 9,374,519</u>	<u>\$ 9,862,601</u>	<u>\$ 10,063,269</u>
<u>DEBT SERVICE FUNDS</u>			
Taxation & Cash Control	<u>\$ 8,230,535</u>	<u>\$ 8,132,441</u>	<u>\$ 7,536,671</u>
<u>CAPITAL PROJECTS</u>			
Municipal Capital Improvements	3,763,555	3,513,348	3,713,173
Street Improvements	3,865,386	2,610,110	4,709,937
Sidewalk Improvements	182,035	256,748	254,992
Subtotal	<u>\$ 7,810,976</u>	<u>\$ 6,380,206</u>	<u>\$ 8,678,102</u>
<u>COMPONENT UNITS</u>			
Downtown Development Authority	237,166	250,203	301,449
Brownfield Redevelopment Authority	1,707,906	2,273,835	2,408,529
SmartZone	213,443	279,890	357,370
Holland Historical Trust	672,205	930,476	891,748
Subtotal	<u>\$ 2,830,720</u>	<u>\$ 3,734,404</u>	<u>\$ 3,959,096</u>
GOVERNMENTAL FUNDS TOTAL	<u>\$ 52,880,230</u>	<u>\$ 54,799,690</u>	<u>\$ 56,889,964</u>



FUNDING SOURCES - BY FUND

	FY 2020 Actual	FY 2021 Revised Estimate	FY 2022 Adopted Budget
<u>ENTERPRISE FUNDS</u>			
Solid Waste Recycling	2,129,418	2,575,100	2,330,600
Windmill Island Gardens	473,836	826,914	1,197,250
Depot Operations	1	1	1
Municipal Airport Facilities Management	147,409	145,359	133,469
Civic Center Place	567,831	734,428	700,017
Police Employees Benefit	2,998	3,100	3,100
City Hall Employees Benefit	4,636	4,560	4,550
Transportation Employees Benefit	1,503	1,520	1,520
Park & Cemetery Employees Benefit	61	55	55
Electric Utility	108,006,432	109,152,282	99,559,239
Wastewater Utility	12,860,031	12,623,826	13,386,889
Water Utility	11,090,446	13,458,498	12,840,575
Subtotal	<u>\$ 135,284,602</u>	<u>\$ 139,525,643</u>	<u>\$ 130,157,265</u>
<u>INTERNAL SERVICES FUNDS</u>			
Technology Services	659,940	721,883	862,700
Fuel Dispensing	510,382	343,600	725,500
Postage Services	18,688	23,525	23,200
Telephony Services	147,122	147,460	147,400
Centralized Vehicle / Equipment	2,388,854	2,724,409	3,122,827
Fire Vehicle and Equipment	267,899	142,000	-
Compensated Absences	122,184	50,000	50,000
Workers Compensation Insurance	368,609	310,200	310,000
Employee Disability Insurance	115,235	80,600	100,000
Employee Health & Dental Insurance	6,195,747	6,122,950	6,474,900
Vehicle Insurance	123,008	133,414	133,600
Property Insurance	33,391	25,372	24,250
Liability Insurance	126,804	126,670	130,100
Subtotal	<u>\$ 11,077,863</u>	<u>\$ 10,952,083</u>	<u>\$ 12,104,477</u>
PROPRIETARY FUNDS TOTAL	<u>\$ 146,362,465</u>	<u>\$ 150,477,726</u>	<u>\$ 142,261,742</u>
TOTAL	<u>\$ 199,242,695</u>	<u>\$ 205,277,416</u>	<u>\$ 199,151,706</u>



FUNDING USES – BY FUND

	FY 2020 Actual	FY 2021 Revised Estimate	FY 2022 Adopted Budget
<u>GENERAL FUND</u>			
Operating	24,306,376	26,011,669	26,607,326
Budget Stabilization	240,245	45,000	231,084
Subtotal	<u>\$ 24,546,621</u>	<u>\$ 26,056,669</u>	<u>\$ 26,838,410</u>
<u>PERMANENT FUND</u>			
Cemetery Perpetual Care	<u>\$ 11,032</u>	<u>\$ 7,250</u>	<u>\$ 1,500</u>
<u>SPECIAL REVENUE FUNDS</u>			
Motor Vehicle Highway Major Streets	3,213,398	4,271,760	5,038,600
Motor Vehicle Highway Local Streets	1,184,105	1,516,440	1,578,900
Allegan County Road Tax	351,901	310,000	575,000
Ottawa County Road Tax	350,000	367,505	350,000
Street Improvements Reserve	1,673,827	1,145,200	2,132,000
Downtown Public Parking	273,908	308,979	466,433
Downtown Snowmelt System	341,636	374,470	376,372
Principal Shopping District	266,394	231,256	279,483
CATV TV Public Access	449,375	422,876	460,299
Herrick District Library Taxation	-	100	200
Police Criminal Justice Training	9,437	11,450	11,450
Revolving Cash Assistance	-	-	-
Dangerous Structures	8,396	31,900	11,900
Holland Energy Fund	199,263	279,255	539,800
Subtotal	<u>\$ 8,321,640</u>	<u>\$ 9,271,191</u>	<u>\$ 11,820,437</u>
<u>DEBT SERVICE FUND</u>			
Taxation & Cash Control	<u>\$ 8,181,572</u>	<u>\$ 7,861,104</u>	<u>\$ 7,855,119</u>
<u>CAPITAL PROJECTS</u>			
Municipal Capital Improvements	2,881,583	3,869,067	3,982,500
Street Improvements	3,865,386	2,610,110	4,709,937
Sidewalk Improvements	212,815	248,700	247,000
Subtotal	<u>\$ 6,959,784</u>	<u>\$ 6,727,877</u>	<u>\$ 8,939,437</u>
<u>COMPONENT UNITS</u>			
Downtown Development Authority	197,229	232,045	275,190
Brownfield Redevelopment Authority	1,681,527	1,863,111	1,514,964
SmartZone	126,665	345,690	484,389
Holland Historical Trust	893,710	1,016,168	981,535
Total	<u>\$ 2,899,131</u>	<u>\$ 3,457,014</u>	<u>\$ 3,256,078</u>
GOVERNMENTAL FUNDS TOTAL	<u>\$ 50,919,780</u>	<u>\$ 53,381,105</u>	<u>\$ 58,710,981</u>



FUNDING USES—BY FUND

	FY 2020 Actual	FY 2021 Revised Estimate	FY 2022 Adopted Budget
<u>ENTERPRISE FUNDS</u>			
Solid Waste Recycling	2,084,993	2,853,925	2,541,679
Windmill Island Gardens	1,013,627	1,028,186	1,193,114
Depot Operations	24,009	24,000	24,000
Municipal Airport Facilities Management	519,017	515,359	503,469
Civic Center Place	567,831	734,428	700,017
Police Employees Benefit	3,148	3,100	3,100
City Hall Employees Benefit	5,415	6,000	6,000
Transportation Employees Benefit	652	1,450	1,300
Park & Cemetery Employees Benefit	-	200	100
Electric Utility	89,878,878	103,160,522	206,751,415
Wastewater Utility	17,682,319	27,477,310	31,032,436
Water Utility	12,475,028	17,353,139	28,608,529
Total	<u>\$ 124,254,917</u>	<u>\$ 153,157,619</u>	<u>\$ 271,365,159</u>
<u>INTERNAL SERVICES FUNDS</u>			
Technology Services	887,873	912,801	1,017,447
Fuel Dispensing	521,034	369,310	725,330
Postage Services	19,068	23,250	23,300
Telephony Services	164,143	159,196	149,900
Centralized Vehicle / Equipment	3,379,995	3,632,718	3,845,871
Fire Vehicle and Equipment	1,445,417	105,000	-
Compensated Absences	122,184	50,000	50,000
Workers Compensation Insurance	354,316	325,600	326,000
Employee Disability Insurance	91,239	56,700	80,000
Employee Health & Dental Insurance	5,295,204	5,383,940	5,695,740
Vehicle Insurance	94,476	160,100	115,000
Property Insurance	26,128	22,622	26,100
Liability Insurance	132,411	138,270	156,500
Total	<u>\$ 12,533,488</u>	<u>\$ 11,339,507</u>	<u>\$ 12,211,188</u>
PROPRIETARY FUNDS TOTAL	<u>\$ 136,788,405</u>	<u>\$ 164,497,126</u>	<u>\$ 283,576,347</u>
TOTAL	<u>\$ 187,708,185</u>	<u>\$ 217,878,231</u>	<u>\$ 342,287,328</u>



SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2021	Increase (Decrease)	Estimated Fund Equity 06/30/2022	Change
<u>GENERAL FUND</u>				
Operating	4,080,074	-	4,080,074	0.0%
Budget Stabilization ⁽¹⁾	1,598,851	(231,084)	1,367,767	-14.5%
Subtotal	<u>5,678,925</u>	<u>(231,084)</u>	<u>5,447,841</u>	<u>-4.1%</u>
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	1,910,557	44,000	1,954,557	2.3%
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets ⁽²⁾	1,876,570	(858,385)	1,018,185	-45.7%
Motor Vehicle Highway Local Streets	2,000	-	2,000	0.0%
Allegan County Road Tax ⁽²⁾	371,019	(184,500)	186,519	-49.7%
Ottawa County Road Tax	72,041	200	72,241	0.3%
Street Improvements Reserve ⁽²⁾	792,957	(464,516)	328,441	-58.6%
Downtown Public Parking ⁽¹⁾	268,533	(174,018)	94,515	-64.8%
Downtown Snowmelt System ⁽¹⁾	59,388	(15,737)	43,651	-26.5%
Principal Shopping District	165,861	(5,283)	160,578	-3.2%
CATV TV Public Access	275,033	(7,799)	267,234	-2.8%
Herrick District Library Taxation	4	-	4	0.0%
Police Criminal Justice Training	4,593	-	4,593	0.0%
Revolving Cash Assistance ⁽⁵⁾	677,159	95,580	772,739	14.1%
Dangerous Structures ⁽¹⁾	1,710	(1,710)	-	-100.0%
Holland Energy Fund ⁽¹⁾	575,172	(141,000)	434,172	-24.5%
Subtotal	<u>5,142,040</u>	<u>(1,757,168)</u>	<u>3,384,872</u>	<u>-34.2%</u>
<u>DEBT SERVICE FUNDS</u>				
Taxation & Cash Control ⁽³⁾	1,203,784	(318,448)	885,336	-26.5%
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements	4,110,887	(269,327)	3,841,560	-6.6%
Street Improvements	53,773	-	53,773	0.0%
Sidewalk Improvements ⁽⁵⁾	20,562	7,992	28,554	38.9%
Subtotal	<u>4,185,222</u>	<u>(261,335)</u>	<u>3,923,887</u>	<u>-6.2%</u>
<u>COMPONENT UNITS</u>				
Downtown Development Authority	291,174	26,259	317,433	9.0%
Brownfield Redevelopment Authority ⁽⁴⁾	1,039,455	893,565	1,933,020	86.0%
SmartZone ⁽¹⁾	127,019	(127,019)	-	-100.0%
Holland Historical Trust	1,470,862	(89,787)	1,381,075	-6.1%
Subtotal	<u>2,928,510</u>	<u>703,018</u>	<u>3,631,528</u>	<u>24.0%</u>



SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2021	Increase (Decrease)	Estimated Fund Equity 06/30/2022	Change
<u>ENTERPRISE FUNDS</u>				
Solid Waste Recycling ⁽¹⁾	936,761	(211,079)	725,682	-22.5%
Windmill Island Gardens	3,086,082	57,636	3,143,718	1.9%
Depot Operations	652,067	(23,999)	628,068	-3.7%
Municipal Airport Facilities Management	7,845,923	(370,000)	7,475,923	-4.7%
Civic Center Place	-	-	-	0.0%
Police Employees Benefit	5	-	5	0.0%
City Hall Employees Benefit ⁽¹⁾	1,923	(1,450)	473	-75.4%
Transportation Employees Benefit ⁽⁴⁾	2,207	220	2,427	10.0%
Park & Cemetery Employees Benefit	478	(45)	433	-9.4%
Electric Utility	344,826,164	3,295,635	348,121,799	1.0%
Wastewater Utility	72,102,010	504,244	72,606,254	0.7%
Water Utility	59,200,570	3,427,728	62,628,298	5.8%
Subtotal	<u>488,654,190</u>	<u>6,678,890</u>	<u>495,333,080</u>	<u>1.4%</u>
<u>INTERNAL SERVICES FUNDS</u>				
Technology Services ⁽¹⁾	400,324	(107,247)	293,077	-26.8%
Fuel Dispensing	261,213	170	261,383	0.1%
Postage Services	8,632	(100)	8,532	-1.2%
Telephony Services ⁽¹⁾	16,594	(2,500)	14,094	-15.1%
Centralized Vehicle / Equipment	5,750,734	157,456	5,908,190	2.7%
Fire Vehicle and Equipment	2,819,236	-	2,819,236	0.0%
Compensated Absences	-	-	-	0.0%
Workers Compensation Insurance	585,042	(16,000)	569,042	-2.7%
Employee Disability Insurance ⁽⁴⁾	187,694	20,000	207,694	10.7%
Employee Health & Dental Insurance ⁽⁴⁾	4,682,330	779,160	5,461,490	16.6%
Vehicle Insurance	308,252	18,600	326,852	6.0%
Property Insurance	402,470	(1,850)	400,620	-0.5%
Liability Insurance ⁽¹⁾	170,823	(26,400)	144,423	-15.5%
Subtotal	<u>15,593,344</u>	<u>821,289</u>	<u>16,414,633</u>	<u>5.3%</u>
TOTAL	<u><u>\$ 525,296,572</u></u>	<u><u>\$ 5,679,162</u></u>	<u><u>\$ 530,975,734</u></u>	<u><u>1.1%</u></u>

Explanation of Change in Fund Equity Greater than 10%:

- (1) Planned use of fund equity for operating costs.
- (2) Planned use of fund equity for capital projects.
- (3) Planned use of fund equity for debt service payments.
- (4) Planned accumulation of fund equity to finance future operating costs.
- (5) Planned accumulation of fund equity to finance future capital projects.

Property Taxes

Property Taxes represent the primary revenue source for the General Fund, accounting for 40% of Fiscal Year 2022 budgeted General Fund revenues. A portion of the City’s property tax millage rate also funds General Obligation Debt Service, Municipal and Street Capital Projects, and Municipal Sidewalk Capital projects. Properties are assessed as of December 31 and become a lien at that time. The related property taxes are levied and billed on July 1 of the following year, and are due without penalty on or before August 15.

The City has identified maintaining the City’s millage rate as a priority in the Strategic Plan. In Fiscal Year 2022, the City of Holland’s taxable valuation base increased by 5.4%. The Holland City Charter authorized an original millage rate of 17.5, which has been reduced to 15.2983 by the Headlee Rollback. The Fiscal Year 2022 Budget maintains the overall City tax rate, allocated as follows:

- ◆ General Operations 8.7312 mills
- ◆ Capital Projects 1.6030 mils
- ◆ Debt Service 3.4400 mills



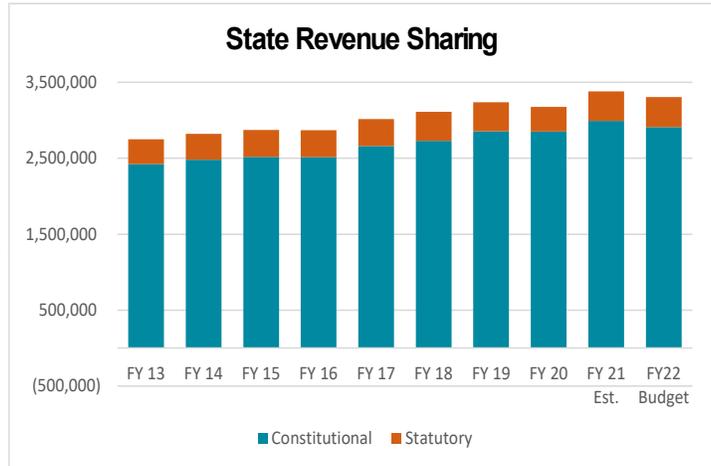
The West Michigan Airport Authority (WMAA) is comprised of the City of Holland, Park Township, and the City of Zeeland. Residents of these municipalities voted to approve a 0.1000 millage to fund the Authority’s operations. The WMAA is not its own taxing authority and therefore, this millage is levied by the City of Holland. This rate is in addition to those listed above.



Intergovernmental

State Revenue Sharing

State shared revenue from sales tax, authorized in part by the state Constitution and partly by state statute, provides funding for local units of government. The state prepares forecasts for this revenue source, which serves as the basis for both the projected FY 2021 and FY 2022 budget amounts. Total FY 2022 budgeted revenues are \$3,306,800, or 12.5% of total General Fund revenues. The revenues are budgeted to decrease slightly from the prior year given the continued uncertainty of the economic impact on sales tax revenues as the economy begins to recover from the COVID-19 pandemic.



Personal Property Tax Reimbursement

Prior to 2014, taxable personal property included all commercial and manufacturing personal property. However, in 2014, a small taxpayer exemption was granted for all businesses with personal property valued less than \$80,000 and in 2016, eligible manufacturing personal property also became exempt from personal property taxes. The state designates a pool of funds to be used to reimburse for the value lost on the exempt personal property. The reimbursement calculation provides for a reimbursement of 100% of qualifying losses plus an additional distribution based on a proportional share of the remaining funds available in the fund. This additional payment has lessened the impact of the tax exemption, but beginning in FY 2022, the state is modifying the reimbursement calculation. Therefore, the FY 2022 budget will conservatively reflect the 100% reimbursement along with a reduced additional payment amount until more information regarding the impact of the new calculation is available.

Street Maintenance Funding

The City's funding sources that are designated for street maintenance are derived from:

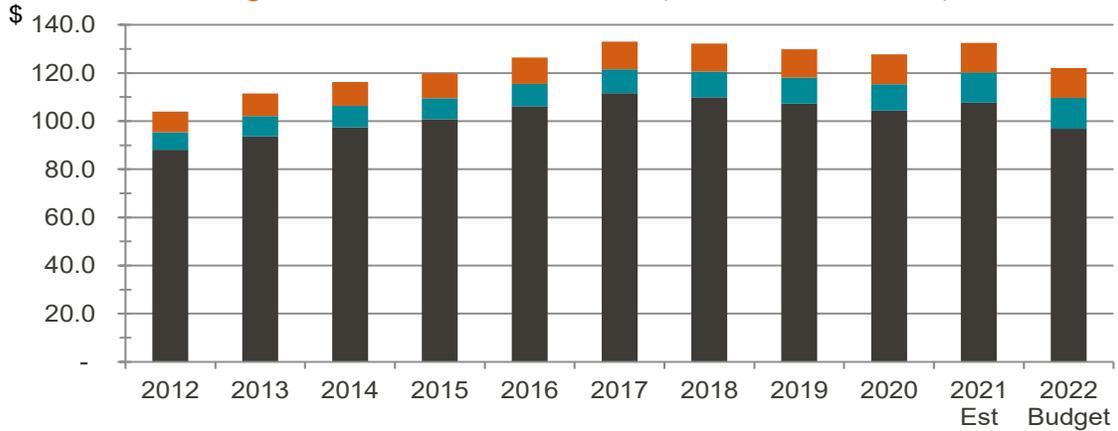
- ◆ State revenue sharing from gas & weight tax (Act 51 funds)
- ◆ Annual maintenance fee payment as provided by Public Act 48 of 2002
- ◆ Allegan & Ottawa County revenue sharing from the Road & Bridge Tax. This is a voted county tax requiring periodic voter re-approval



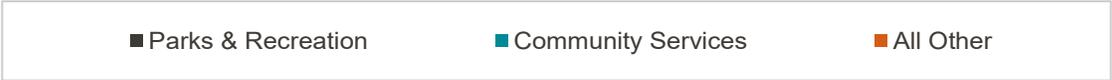
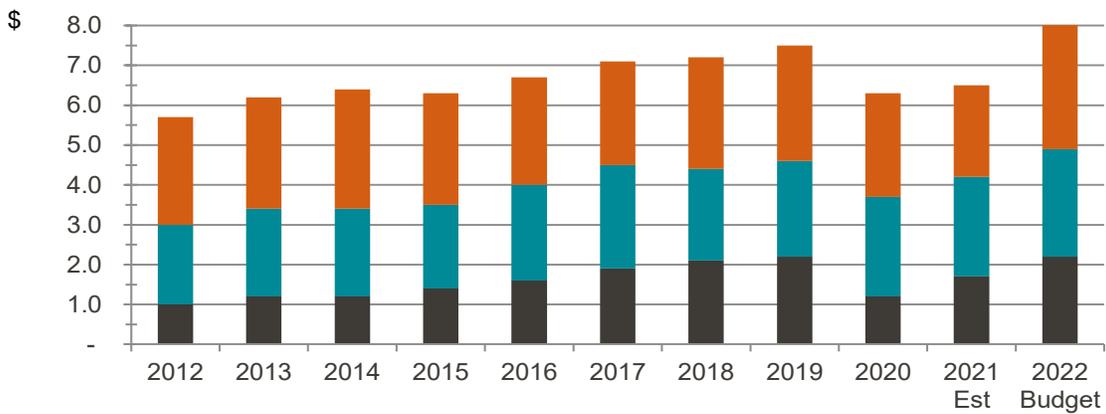
Charges for Services

Charges for Services is the largest single revenue source due to the municipal utility. Customer charges comprise 70% of all revenue sources. Continued Holland Energy Park operating efficiencies along with early retirement of debt are contributing to a rate decrease of almost 10%. In addition, there is no anticipated increase for water and a slight increase of 3.6% for wastewater. The Community Services, Parks & Recreation, and Other revenue is projected to increase 2% in Fiscal Year 2022.

Charges for Services—Utilities (Millions of Dollars)



Charges for Services—Other Than Utilities ((Millions of Dollars)



GENERAL FUND

(Modified Accrual)

- Includes Budget Stabilization

The General Fund is the basic and primary operating fund of general government operations. Following each group tab is the department information related to the group activity.

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

Fund Overview

The General Fund is a governmental fund and represents the basic and primary operating fund for general government operations. This fund records financial resources used for day-to-day service activities, such as City Administration, Public Safety, Community & Neighborhood Services and Parks & Recreation. Certain activities, programs and projects are financed and recorded in other funds, in accordance with legal restrictions and by *Governmental Accounting Standards Board (GASB)* requirements.

The General Fund received the majority of its financing from four primary sources: property taxes, state shared revenues, fees & charges for services and an annual transfer from the City Electric Utility Fund as authorized by City Charter provisions.

The policy is to maintain the fund balance within 7.5% to 15% range of the ensuing year's adopted budget appropriation for this fund. This is in addition to the balance in the Budget Stabilization reserve.

Budget Stabilization Fund Overview

Pursuant to Michigan P.A. 30 of 1978, the City Council adopted Ordinance No. 757 that became effective June 25, 1980 authorizing the establishment of the *Budget Stabilization Reserve*.

By City Ordinance and State of Michigan statutes, the balance in this fund may be used to meet General Fund operating deficits, to alleviate the reduction of levels of essential services (if so desired by City Council), or offset costs incurred as the result of natural disasters. In recent years this fund has been used to directly fund prior years' portions of Michigan Tax Tribunal stipulated taxpayer refunds and make transfers to offset General Fund state revenue sharing reductions and the loss of personal property tax revenue.

As part of the annual budgeting process, the balance of this reserve is examined and, as much as possible, maintained at 10% of the General Fund operating appropriations for the upcoming fiscal year. Each year the balance may be adjusted by transferring money from or to the General Fund.



Fund Summary—Operating and Budget Stabilization

	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget
Beginning Fund Balance as of July 1					
Reserved:					
- NIP/MSHDA Developer Fees	5,667	5,667	5,667	5,667	5,667
- Budget Stabilization	1,113,990	1,350,657	1,343,851	1,343,851	1,598,851
Unreserved / Undesignated	3,699,295	3,704,102	3,741,538	3,741,538	4,074,407
	\$ 4,818,952	\$ 5,060,426	\$ 5,091,056	\$ 5,091,056	\$ 5,678,925
 <u>Revenues</u>					
Operating	24,777,027	24,343,812	26,269,917	26,344,538	26,607,326
Budget Stabilization	250,000	233,439	-	300,000	-
Total Revenues	25,027,027	24,577,251	26,269,917	26,644,538	26,607,326
 <u>Expenditures</u>					
Operating	24,772,220	24,306,376	26,035,665	26,011,669	26,607,326
Budget Stabilization	13,333	240,245	47,900	45,000	231,084
Total Expenditures	24,785,553	24,546,621	26,083,565	26,056,669	26,838,410
Net Increase (Decrease)	241,474	30,630	186,352	587,869	(231,084)
 Ending Fund Balance as of June 30					
Reserved:					
- NIP/MSHDA Developer Fees	5,667	5,667	5,667	5,667	5,667
- Budget Stabilization	1,350,657	1,343,851	1,295,951	1,598,851	1,367,767
Unreserved / Undesignated	3,704,102	3,741,538	3,975,790	4,074,407	4,074,407
	\$ 5,060,426	\$ 5,091,056	\$ 5,277,408	\$ 5,678,925	\$ 5,447,841
 Fund Balance Percentage	 20.4%	 20.7%	 20.2%	 21.8%	 20.3%



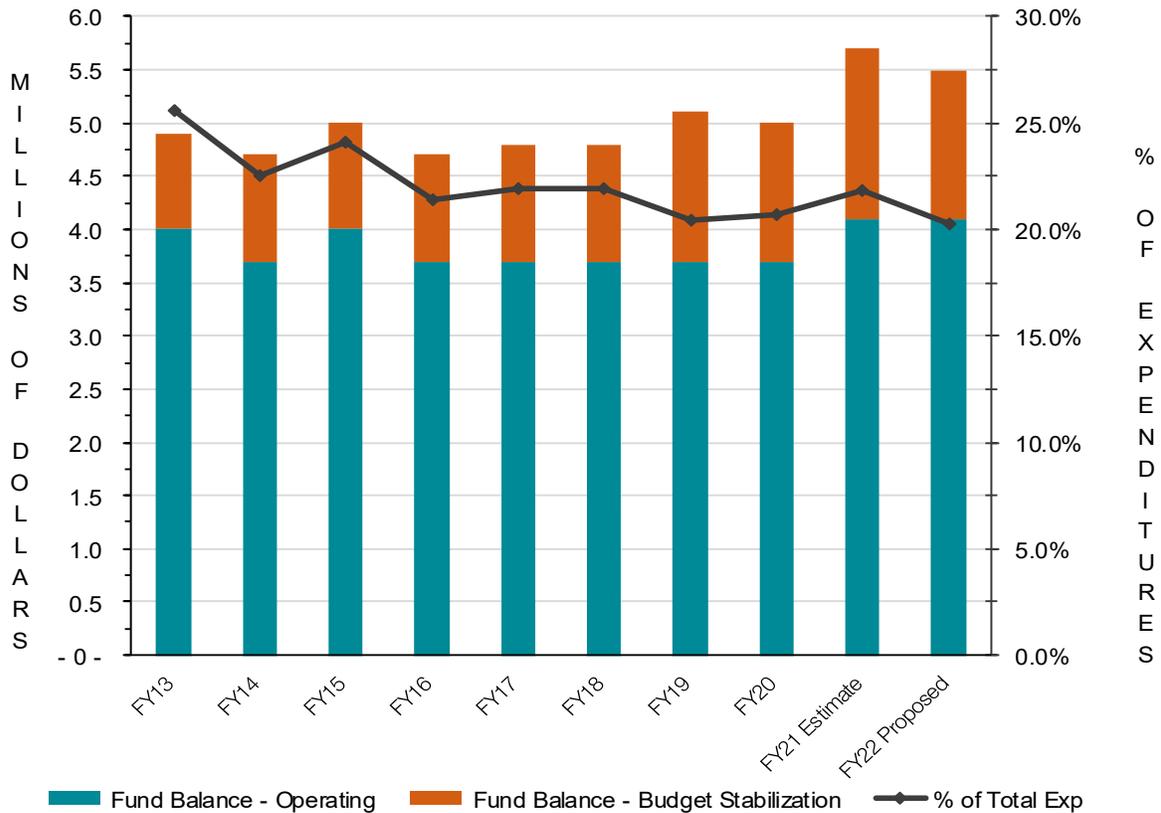
Fund Summary – Operating

	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget
Beginning Fund Balance as of July 1					
Reserved**	5,667	5,667	5,667	5,667	5,667
Unreserved / Undesignated	3,699,295	3,704,102	3,741,538	3,741,538	4,074,407
	\$ 3,704,962	\$ 3,709,769	\$ 3,747,205	\$ 3,747,205	\$ 4,080,074
Revenues	24,777,027	24,343,812	26,269,917	26,344,538	26,607,326
Expenditures	24,772,220	24,306,376	26,035,665	26,011,669	26,607,326
Net Increase (Decrease)	4,807	37,436	234,252	332,869	-

Ending Fund Balance as of June 30					
Reserved**	5,667	5,667	5,667	5,667	5,667
Unreserved / Undesignated	3,704,102	3,741,538	3,975,790	4,074,407	4,074,407
	\$ 3,709,769	\$ 3,747,205	\$ 3,981,457	\$ 4,080,074	\$ 4,080,074

Fund Balance Percentage	15.0%	15.4%	15.3%	15.7%	15.3%
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** NIP/MSHDA Developer Fees





Source	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY 22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
Property Taxes	\$ 8,940,407	\$ 9,744,264	\$10,409,264	\$10,368,264	\$11,372,225	962,961	9.3%
Licenses & Permits	925,333	926,208	1,109,300	1,236,400	898,400	(210,900)	-19.0%
Federal Grants	27,988	39,414	790,851	765,459	25,000	(765,851)	-96.8%
State Revenue Sharing	5,930,327	4,998,537	5,037,310	5,181,100	5,497,600	460,290	9.1%
Local Unit Contributions	40,336	77,823	100,000	90,000	100,000	- 0 -	0.0%
Charges for Services	1,660,666	1,532,233	1,675,770	1,644,221	1,770,407	94,637	5.6%
Fines & Forfeits	175,204	126,356	151,200	135,900	150,950	(250)	-0.2%
Interests & Rents	613,886	565,521	422,500	415,200	421,000	(1,500)	-0.4%
Other Revenue	338,131	67,177	54,800	19,173	16,700	(38,100)	-69.5%
Transfers In	6,124,749	6,266,279	6,518,922	6,488,821	6,355,044	(163,878)	-2.5%
Total Revenues	\$24,777,027	\$24,343,812	\$26,269,917	\$26,344,538	\$26,607,326	\$ 337,409	1.3%

Change from Previous Year 12.8% -1.7% 7.9% 8.2% 1.0%

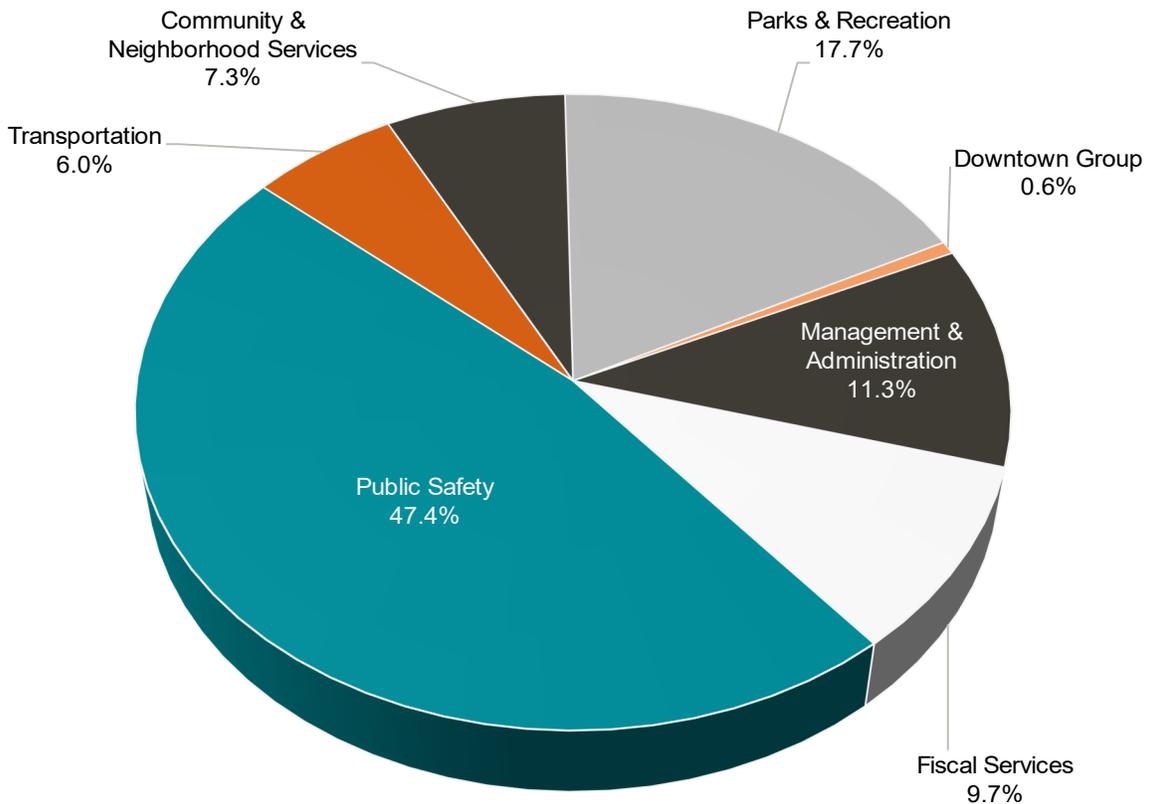




Group / Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY 22	
						\$	%
<u>Management & Administration</u>							
City Council	205,231	177,261	265,756	192,326	234,737	(31,019)	-11.7%
City Manager	365,220	394,523	406,835	395,545	408,595	1,760	0.4%
Elections and Voter Registration	83,748	75,984	98,985	108,870	114,338	15,353	15.5%
City Attorney	226,666	186,144	228,600	214,450	216,000	(12,600)	-5.5%
City Clerk	283,824	258,294	290,026	285,582	294,893	4,867	1.7%
Human Resources	851,693	394,319	416,561	410,928	425,063	8,502	2.0%
Board & Commissions	7,197	7,383	8,108	8,052	8,199	91	1.1%
Economic Develop & Sustainability	62,820	60,723	347,410	346,345	463,226	115,816	33.3%
Human Relations Commission	105,420	109,812	131,923	121,720	162,704	30,781	23.3%
International Relations Commission	37,637	40,200	123,015	67,569	117,974	(5,041)	-4.1%
Holland Youth Advisory Council	26,932	26,079	43,335	35,407	47,399	4,064	9.4%
Contingency	-	-	50,000	100,000	502,800	452,800	905.6%
Total	2,256,388	1,730,722	2,410,554	2,286,794	2,995,928	585,374	24.3%
<u>Fiscal Services</u>							
Finance	584,245	616,419	685,664	676,765	664,060	(21,604)	-3.2%
Independent Audit	45,703	47,158	47,700	42,775	53,600	5,900	12.4%
Assessing	454,886	470,866	494,440	498,553	505,590	11,150	2.3%
Treasurer	189,781	152,527	189,150	175,315	180,372	(8,778)	-4.6%
Administrative Services	86,894	897,675	285,000	379,600	472,368	187,368	65.7%
Transfers Out	1,880,584	1,827,535	1,031,954	1,755,184	700,207	(331,747)	-32.1%
Total	3,242,093	4,012,180	2,733,908	3,528,192	2,576,197	(157,711)	-5.8%
<u>Public Safety</u>							
Management	830,563	909,715	966,738	975,275	1,002,945	36,207	3.7%
Police Division	7,033,737	7,327,598	8,182,980	7,857,813	8,389,327	206,347	2.5%
Fire Division	3,951,424	3,153,292	3,287,837	3,275,435	3,207,228	(80,609)	-2.5%
Total	11,815,724	11,390,605	12,437,555	12,108,523	12,599,500	161,945	1.3%
<u>Transportation</u>							
Street Division	1,188,075	1,245,656	1,345,022	1,270,433	1,325,948	(19,074)	-1.4%
Management & Engineering	208,678	197,342	251,196	200,380	276,081	24,885	9.9%
Total	1,396,753	1,442,998	1,596,218	1,470,813	1,602,029	5,811	0.4%
<u>Community & Neighborhood Services</u>							
Planning & Zoning	282,119	277,777	348,875	337,710	370,373	21,498	6.2%
Environmental Health & Inspections	425,382	473,640	525,696	518,527	513,774	(11,922)	-2.3%
Construction Inspections	692,939	775,150	1,035,390	986,772	893,421	(141,969)	-13.7%
Social Assistance	38,402	38,337	55,000	55,000	55,000	-	0.0%
Housing & Neighborhoods	217,907	93,998	151,689	105,600	111,514	(40,175)	-26.5%
Total	1,656,749	1,658,902	2,116,650	2,003,609	1,944,082	(172,568)	-8.2%

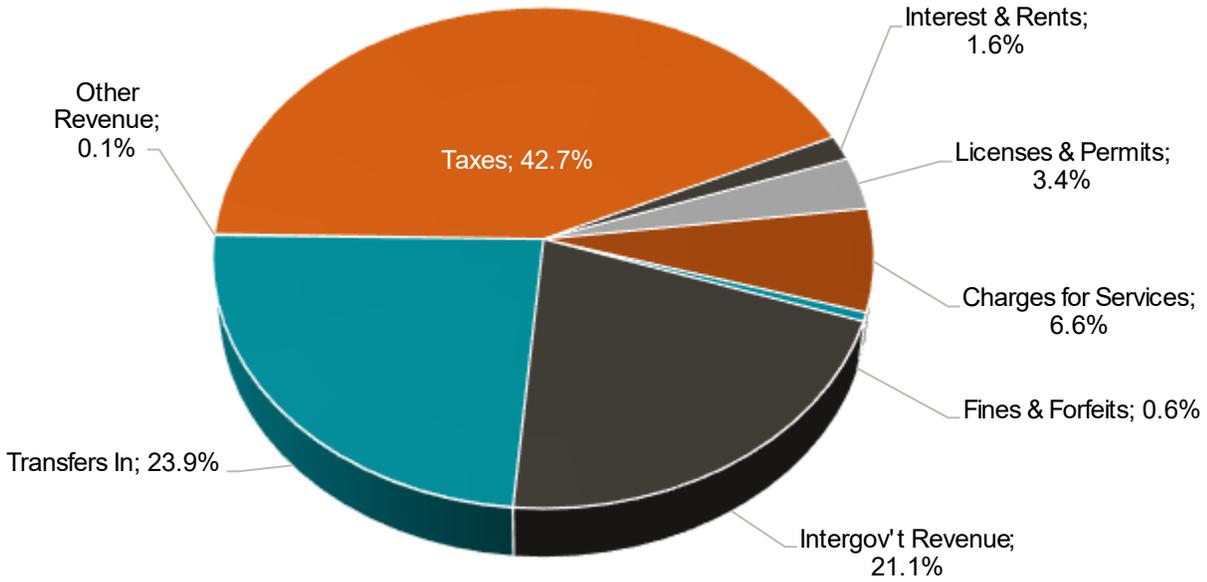


Group / Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY 22	
						\$	%
<u>Parks & Recreation</u>							
City Hall & Grounds	198,438	180,279	213,090	192,398	206,609	(6,481)	-3.0%
Cemeteries	533,659	575,415	648,677	668,396	691,198	42,521	6.6%
Recreation	1,116,542	988,739	1,323,353	1,290,298	1,390,198	66,845	5.1%
Parks	2,105,195	2,019,300	2,188,386	2,131,663	2,266,247	77,861	3.6%
DeGraaf Nature Center	152,832	38,293	59,202	51,673	52,493	(6,709)	-11.3%
Cultural Activities Assistance	109,558	109,192	110,000	110,100	110,200	200	0.2%
Total	4,216,224	3,911,218	4,542,708	4,444,528	4,716,945	174,237	3.8%
<u>Downtown Group</u>							
8th Street Farmers Market	188,289	159,751	198,072	169,210	172,645	(25,427)	-12.8%
Total Expenditures	\$24,772,220	\$24,306,376	\$26,035,665	\$26,011,669	\$26,607,326	\$ 571,661	2.2%
 Change from Previous Year	12.8%	-1.9%	7.1%	7.0%	2.3%		

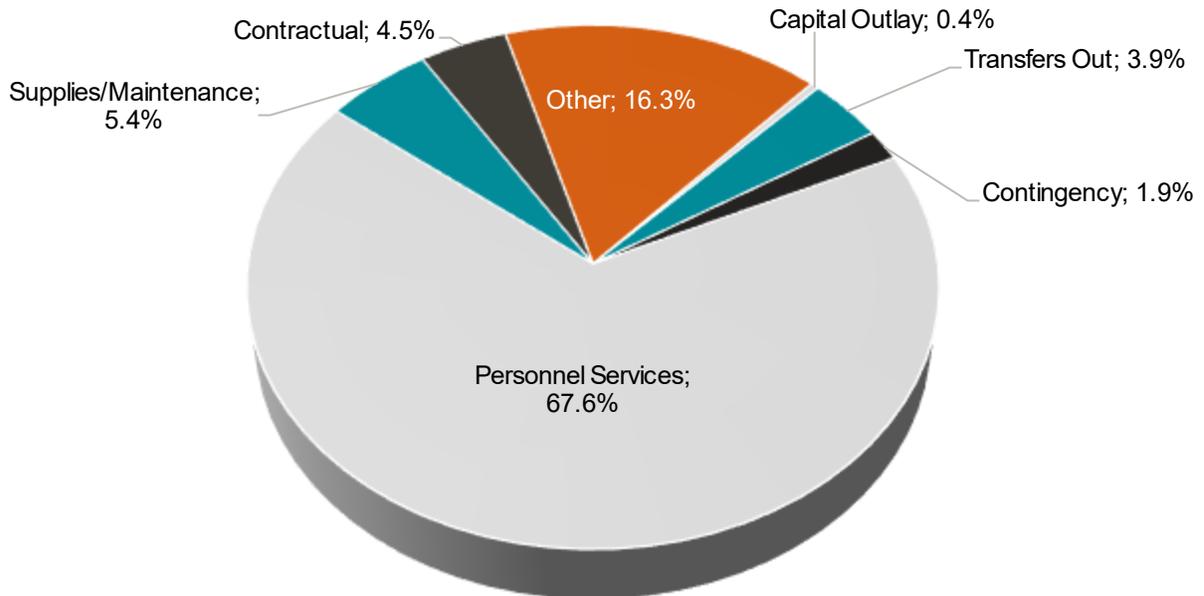


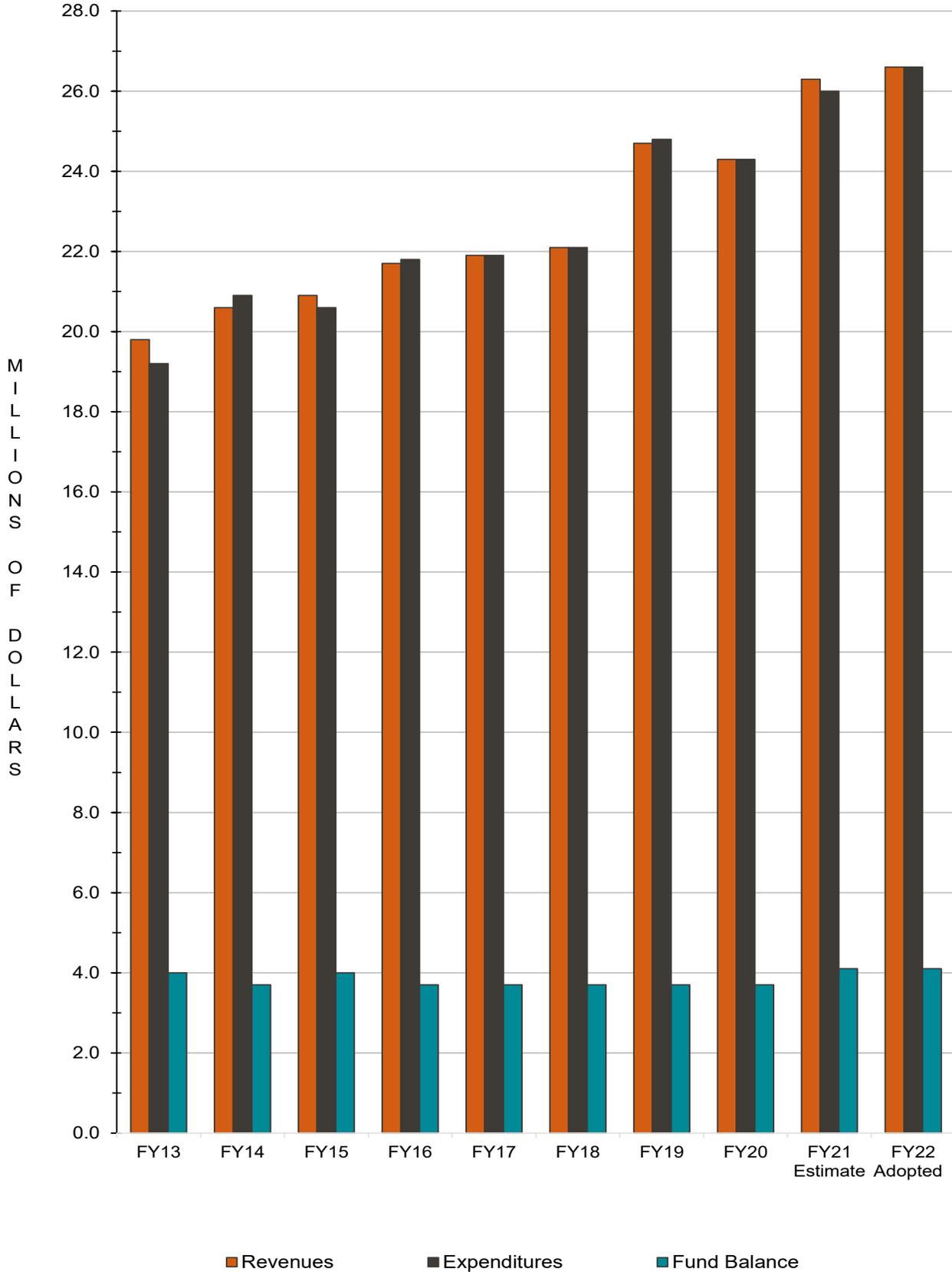


REVENUE - \$26,607,326



EXPENDITURES BY CLASSIFICATION - \$26,607,326



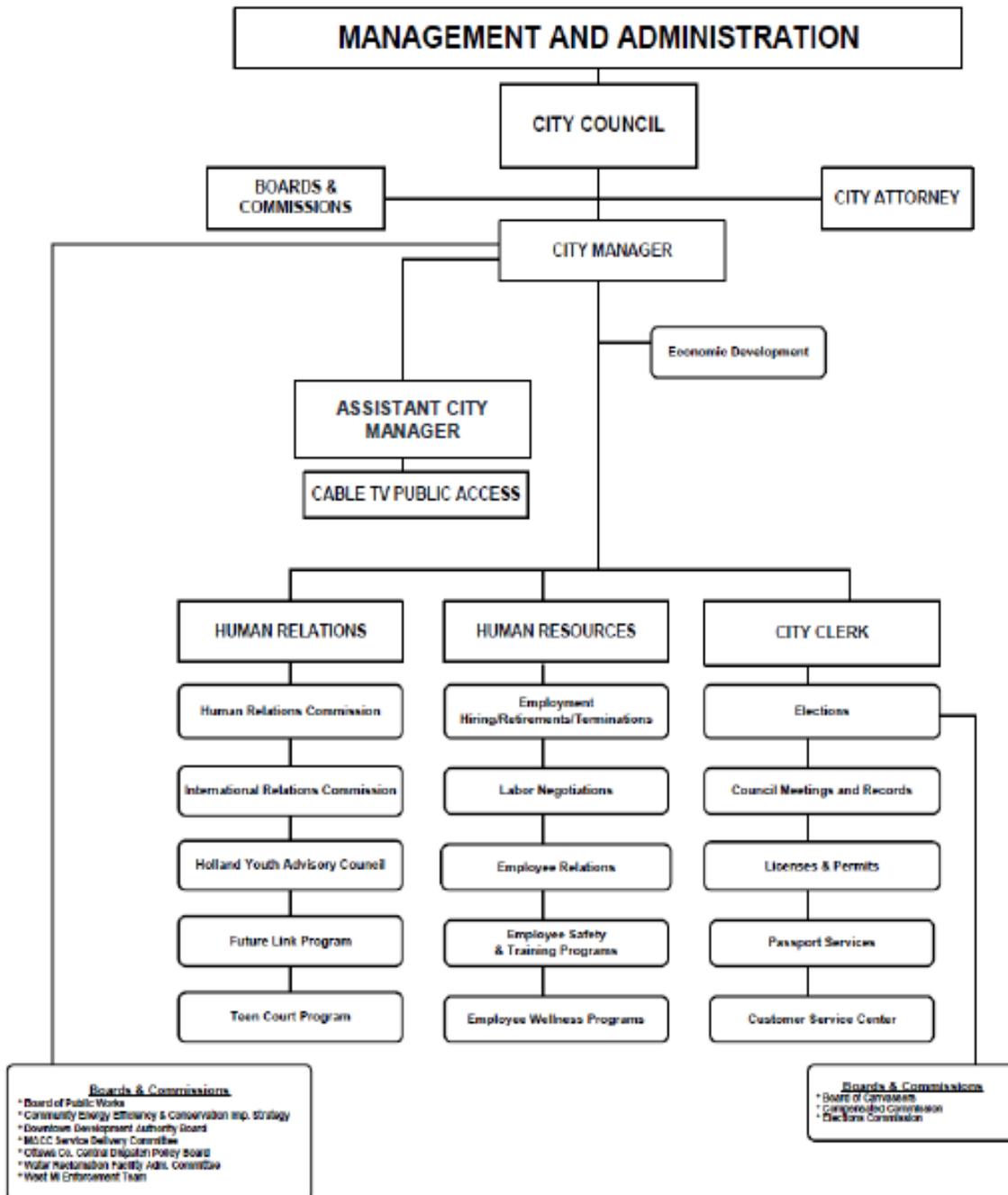




Overview

The Management and Administration Departments are responsible for the implementation of legislative responsibilities through the adoption of ordinances and establishment of policies. This includes communication to citizens and overall management of the general city and its employees. For more information please visit:

<https://www.cityofholland.com/153/Management-Administrative-Services>





Overview

The City of Holland has a City Council/City Manager form of government. The City Council is comprised of a Mayor and eight members. The City Council is responsible for establishing policy decisions for the present and future of the City of Holland. Working together with the Holland Board of Public Works, citizen advisory commissions, special task forces, and neighborhood organizations, the Council works to develop a strong residential, commercial and industrial network to enhance and sustain the social, economic and quality of life for citizens.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	205,252	177,256	265,756	192,326	234,737	(31,019)	-11.7%
TOTAL FUNDING SOURCES	\$ 205,252	\$ 177,256	\$ 265,756	\$ 192,326	\$ 234,737	\$ (31,019)	-11.7%
FUNDING USES -							
Personnel Services-	79,813	82,333	85,331	83,179	85,462	131	0.2%
Other Current Expenditures -							
- Supplies / Maintenance	1,851	1,682	21,600	800	21,600	-	0.0%
- Contractual	11,015	2,550	26,000	20,750	6,500	(19,500)	-75.0%
- Other	112,573	90,691	132,825	87,597	121,175	(11,650)	-8.8%
TOTAL FUNDING USES	\$ 205,252	\$ 177,256	\$ 265,756	\$ 192,326	\$ 234,737	\$ (31,019)	-11.7%
- - STAFFING - -							
Full-Time Positions	0.20	0.20	0.20	0.20	0.20		
Elected Officials	9.00	9.00	9.00	9.00	9.00		



Overview

Improves the service and program capabilities of the City organizations through effective and efficient forecasting and planning of financial, staffing and material needs. Assists City Council in developing the services and program needs; implements the services and programs through continual evaluation of the organization and structure of the City while monitoring and coaching performance to maximize livability in the City of Holland.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	365,219	394,522	406,835	395,545	408,595	1,760	0.4%
TOTAL FUNDING SOURCES	\$ 365,219	\$ 394,522	\$ 406,835	\$ 395,545	\$ 408,595	1,760	0.4%
FUNDING USES -							
Personnel Services-	337,958	373,628	373,875	375,145	379,115	5,240	1.4%
Other Current Expenditures -							
- Supplies / Maintenance	1,252	2,133	1,150	1,400	1,450	300	26.1%
- Contractual	3,377	602	-	-	600	600	100.0%
- Other	22,632	18,159	31,810	19,000	27,430	(4,380)	-13.8%
TOTAL FUNDING USES	\$ 365,219	\$ 394,522	\$ 406,835	\$ 395,545	\$ 408,595	1,760	0.4%
- - STAFFING - -							
Full-Time Positions	2.45	2.45	2.45	2.45	2.45		
Part-Time Positions	-	0.05	-	-	-		



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the City Manager Department has identified the following objectives that support the City’s strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ COVID-19 - Community and budget impacts

Goal 2: To Enhance Connections with Stakeholders

- ✓ Regional Partnerships: MACC coordination of No-Wake Zones on Lake Macatawa
- ✓ Diversity, Equity and Inclusion (DEI) - Internal work and community partnerships

Goal 3: To Continually Improve the City Organization

- ✓ Staff capacity and care
- ✓ Sustainability and Community Energy Plan—Recommendations from the Strategic Development Team (SDT)

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continued development, and the Unified Development Ordinance (UDO)
- ✓ North Downtown / 6th Street
- ✓ Waterfront Holland Next Phase
- ✓ Public Art Advisory Committee Update

Performance Measures—City Council/City Manager

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Number of Regular Scheduled Legislative Sessions	24	24	24		✓		
	Number of Special Called Legislative Sessions	3	4	4		✓		
	Number of Study Sessions	17	20	17		✓		
	Number of Council Actions (Calendar Year)**	497	510	505				✓
	Number of Ordinances Adopted**	5	15	20				✓
	Facebook Posts on Legislative-Policy-Related *	3	3	3		✓		
	Post Reach (Post is Viewed in Users Newsfeed)	10,000	10,000	10,000				✓

* Data from Public Information Coordinator

** Adjusted due to Covid-19

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

Conducts regular and special elections as State law and City Charter mandate, at the lowest possible cost and as effectively and accurately as possible. Process and maintain voter registrations in cooperation with the State of Michigan Qualified Voter File. Work with and in cooperation with the Ottawa and Allegan County Clerks during elections. Ensure the City of Holland City Clerk staff and City of Holland Election Inspectors receive election training.

Budget Summary

Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	18,018	33,600	-	24,000	25,000	25,000	100.0%
Unallocated Revenue	65,729	42,385	98,985	84,870	89,338	(9,647)	-9.7%
TOTAL FUNDING SOURCES	\$ 83,747	\$ 75,985	\$ 98,985	\$ 108,870	\$ 114,338	15,353	15.5%
FUNDING USES -							
Personnel Services-	62,167	49,030	70,235	76,170	72,738	2,503	3.6%
Other Current Expenditures -							
- Supplies / Maintenance	8,728	9,817	9,500	17,200	13,200	3,700	38.9%
- Contractual	6,877	11,921	12,800	9,000	14,800	2,000	15.6%
- Other	5,975	5,217	6,450	6,500	13,600	7,150	110.9%
TOTAL FUNDING USES	\$ 83,747	\$ 75,985	\$ 98,985	\$ 108,870	\$ 114,338	15,353	15.5%
- - STAFFING - -							
Part-Time Positions	2.10	2.25	2.25	2.20	2.25		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the Elections and Voter Registration has identified the following objectives that support the City’s strategic goals:

Goal 2: To Enhance Connections with Stakeholders

- ✓ Budget for and participate in trainings and community events
- ✓ Adopt policy regarding requests for presentations to or support from Council

Goal 3: To Continually Improve the City Organization

- ✓ Recruit and maintain effective representation on Boards, Commissions, and Committees
- ✓ Maintain and regularly review the governance framework and process manual



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Number of Registered Voters							
	November	25,276	26,975	27,000		✓		
	August	25,021	25,824	27,000		✓		
	May	24,275	27,000	27,000		✓		
	Total Number of Elections	3	3	3				✓
	Regular	2	2	2				✓
	Special	1	1	1				✓
	Average Number of Election Workers per Precinct	6	6	6				✓
	Voting Station Election Officials							
	Chairperson	17	17	9				✓
	Election Worker	65	75	60				✓
	Voter Turnout							
	August	2,851	6,934	7,000		✓		
	November	7,116	16,976	8,000		✓		
	March	6,982	-	-		✓		
	May	**	3,000	3,000		✓		
	Absentee Voters							
	August	1,344	4,848	3,500				✓
	November	1,924	10,293	3,500				✓
	March	2,124	-	-				✓
May	**	3,500	3,500				✓	
Efficiency	% of Turnout per Election							
	August	11.39%	26.85%	25.00%				✓
	November	28.15%	62.93%	65.00%				✓
	March	27.19%						✓
	May	**	12.00%	12.00%				✓

** May 2020 election canceled due to COVID

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

Provides legal services to City Council, City staff, boards and advisory commissions; ensures City departments perform in accordance with the City Charter and Code, state statutes, federal laws and regulations. Prosecutes for City Ordinance violations and defends the City in litigations.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	226,666	186,145	228,600	214,450	216,000	(12,600)	-5.5%
TOTAL FUNDING SOURCES	\$ 226,666	\$ 186,145	\$ 228,600	\$ 214,450	\$ 216,000	(12,600)	-5.5%
FUNDING USES -							
Other Current Expenditures -							
- Contractual	226,666	186,145	228,600	214,450	216,000	(12,600)	-5.5%
TOTAL FUNDING USES	\$ 226,666	\$ 186,145	\$ 228,600	\$ 214,450	\$ 216,000	(12,600)	-5.5%



Overview

The City Clerk’s Department establishes, provides, and maintains administrative services as mandated by City Charter, local ordinances, state statute, City Council and the City Manager for the public and City departments, boards, and commissions. The City Clerk also serves to preserve and protect all public documents of the City.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Licenses & Permits	25,246	8,940	25,000	23,000	25,000	-	0.0%
Charges for Services	89,083	65,139	90,500	4,400	70,500	(20,000)	-22.1%
Unallocated Revenue	169,491	184,215	174,526	258,182	199,393	24,867	14.2%
TOTAL FUNDING SOURCES	\$ 283,820	\$ 258,294	\$ 290,026	\$ 285,582	\$ 294,893	4,867	1.7%
FUNDING USES -							
Personnel Services-	232,248	221,975	247,126	242,332	252,943	5,817	2.4%
Other Current Expenditures -							
- Supplies / Maintenance	7,861	5,248	7,600	4,950	7,600	-	0.0%
- Contractual	4,930	7,177	8,500	11,400	4,500	(4,000)	-47.1%
- Other	38,781	23,894	26,800	26,900	29,850	3,050	11.4%
TOTAL FUNDING USES	\$ 283,820	\$ 258,294	\$ 290,026	\$ 285,582	\$ 294,893	4,867	1.7%
- - STAFFING - -							
Full-Time Positions	2.00	2.00	2.00	2.00	2.00		
Part-Time Positions	2.45	1.85	1.85	1.85	1.85		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the City Clerk's Department has identified the following objectives that support the City's strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Resume Passport Program
- ✓ Decrease department's paper use
- ✓ Investigate sale of money orders for passport customers

Goal 2: To Enhance Connections with Stakeholders

- ✓ Increase social media use for department services and events
- ✓ Integrate passport availability with license applications of code and ordinances
- ✓ Place more documents online and bridge recorded documents to Plat Map

Goal 3: To Continually Improve the City Organization

- ✓ Collaborate with other departments for efficiently processing contracts.
- ✓ Revise and digitize City Plat Map
- ✓ Implement electronic document signature capabilities
- ✓ Update Notary procedures and training

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue specialized training, such as records management, iCompass, Laserfiche, and relatable topics
- ✓ Continually enhance and cross train the CSR & Front Office staff to effectively answer questions or properly direct customer to the appropriate department
- ✓ Raise output efficiency by increasing staffing/or hours



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Licenses & Applications							
	Business Licenses and Permits Issued	151	140*	175	✓			
	Passports	156	424*	2,000	✓			
	Ordinances							
	Ordinances Adopted	5	15*	20			✓	
	Total Council Meetings - Regular, Special, & Closed	42	40*	42			✓	
	Compensation Commission Meetings	0	1*	0	✓			

* Due to COVID-19, many; 2020 Use of City Facilities application fees were applied to 2021, affecting FY21 & FY22.

* Strategic Goals:

1. *To Maintain and Improve Strong Financial Position*
2. *To Enhance Connections with Stakeholders*
3. *To Continually Improve the City Organization*
4. *To Provide Quality Services to All Stakeholders*



Did you know?

Passport operations were temporarily suspended due to COVID-19 as reflected in the FY 2020 and FY 2021 performance measures and corresponding revenue. During a typical year, the City Clerk’s office processes more than 2,000 passports.



Overview

Provides leadership in all areas of Human Resources for the City of Holland. Works closely with management and employees to promote a positive connection through consistent policies and procedures, facilitating clear communication and maintaining a high level of quality performance.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	-	-	-	1,339	-	-	0.0%
Unallocated Revenue	851,690	394,318	416,561	409,589	425,063	8,502	2.0%
TOTAL FUNDING SOURCES	\$ 851,690	\$ 394,318	\$ 416,561	\$ 410,928	\$ 425,063	8,502	2.0%
FUNDING USES -							
Personnel Services-	725,233	243,667	255,381	252,563	266,878	11,497	4.5%
Other Current Expenditures -							
- Supplies / Maintenance	2,927	1,864	1,600	1,600	1,600	-	0.0%
- Contractual	79,857	65,526	43,000	38,500	43,000	-	0.0%
- Other	43,673	83,261	116,580	118,265	113,585	(2,995)	-2.6%
TOTAL FUNDING USES	\$ 851,690	\$ 394,318	\$ 416,561	\$ 410,928	\$ 425,063	8,502	2.0%
- - STAFFING - -							
Full-Time Positions	2.60	2.60	2.60	2.60	2.60		
Part-Time Positions	0.10	-	-	-	-		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Human Resources Department has identified the following objectives that support the City's strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to offer a competitive benefit package to employees, through education, plan design strategy, and preventative/wellness incentives. Address and reduce the City's pension and Other Post-Employment Benefits (OPEB) liabilities as part of the overall strategy
- ✓ Continue to keep our employees safe at work, and reduce Workers Compensation claims through our Employee Safety Program, Central Safety Team efforts and education

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue our efforts in Diversity, Equity, and Inclusion by collaborating regionally and seeking out new resources

Goal 3: To Continually Improve the City Organization

- ✓ Continue to maintain and enhance an effective formal performance evaluation process for all non-seasonal employees
- ✓ Continue to add value through the Employee Training and Professional Development Program to meet the needs of our organization, for succession planning, to promote employee engagement, and to reduce bias and promote Diversity, Equity, and Inclusion in all areas of the organization

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Enhance our Employee Training and Professional Development Program to keep our workforce up-to-date with the necessary skills, knowledge, and technology to best serve the community
- ✓ Continue to promote a positive work environment and increase employee engagement through various efforts to improve the organization's effective functioning – smooth onboarding process, employee recognition, events, wellness program efforts, the formal evaluation process, exit interviews, and professional development opportunities



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Number of Full Time Positions	187	188	189	✓			
	Number of Full Time New Hires	16	16	15	✓			
	Number of Labor Contract Settlements	2	0	0	✓			
	Number of Recordable Work Compensation Claims (CY)	16	15	14		✓		
	Number of Lost Time Accidents (CY)	7	6	5			✓	
	Number of Lost Days (CY)	301	250	225				✓

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders

The City prioritizes training and education for all employees.





Overview

Acts as a liaison between City departments and volunteers, also manages the advisory boards and commissions; maintains records of volunteers, their placement and hours worked.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	7,197	7,382	8,108	8,052	8,199	91	1.1%
TOTAL FUNDING SOURCES	\$ 7,197	\$ 7,382	\$ 8,108	\$ 8,052	\$ 8,199	91	1.1%
FUNDING USES -							
Personnel Services-	6,623	7,052	7,558	7,477	7,554	(4)	-0.1%
Other Current Expenditures -							
- Supplies / Maintenance	226	36	200	225	220	20	10.0%
- Other	348	294	350	350	425	75	21.4%
TOTAL FUNDING USES	\$ 7,197	\$ 7,382	\$ 8,108	\$ 8,052	\$ 8,199	91	1.1%

- - STAFFING - -						
Full-Time Positions	0.10	0.10	0.10	0.10	0.10	

Performance Measures

	FY-2020 Actual	FY-2021 Projected	FY-2022 Projected	Strategic Goals*			
				1	2	3	4
- - PERFORMANCE MEASURES - -							
Output	CVS Boards/Project/Program Volunteers						
	Boards and Commissions Volunteers	212	235	235			✓
	Females	84	85	85			✓
	Minorities	18	20	20			✓
	Teen Court Coordinator, Jurors, and Assistants	60	75	75			✓
	Victims Service Unit	16	16	16			✓
	Recreation Dept Volunteers	346	217	521			✓
	Youth Council Volunteers	41	38	45			✓
	Misc. Volunteers (Downtown Events, Interns, etc.)	20	20	8			✓
	Total	695	601	900			

* Strategic Goals:

- To Maintain and Improve Strong Financial Position
- To Enhance Connections with Stakeholders
- To Continually Improve the City Organization
- To Provide Quality Services to All Stakeholders



Overview

Fosters an environment where business desire to locate, expand and remain; providing quality of life that is attractive to area businesses and utilizing the financial tools available to the City to retain and attract businesses.

Internalize and implement a Sustainability lens for City programs, projects and plans and incorporate sustainable planning as a foundational element of increasing livability throughout the City.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	15,950	5,200	3,000	5,400	3,900	900	30.0%
Transfers In	13,068	56,812	109,401	105,700	77,460	(31,941)	-29.2%
Unallocated Revenue	33,800	(1,290)	235,009	235,245	381,866	146,857	62.5%
TOTAL FUNDING SOURCES	\$ 62,818	\$ 60,722	\$ 347,410	\$ 346,345	\$ 463,226	115,816	33.3%
FUNDING USES -							
Personnel Services	8,782	8,907	11,175	21,850	188,716	177,541	1588.7%
Other Current Expenditures -							
- Supplies / Maintenance	-	-	55,000	55,000	50,800	(4,200)	-7.6%
- Contractual	633	-	101,000	101,500	52,100	(48,900)	-48.4%
- Other	53,403	51,815	156,735	144,395	170,110	13,375	8.5%
Capital Outlay	-	-	23,500	23,600	1,500	(22,000)	-93.6%
TOTAL FUNDING USES	\$ 62,818	\$ 60,722	\$ 347,410	\$ 346,345	\$ 463,226	115,816	33.3%
-- STAFFING --							
Full-Time Positions	0.10	0.10	1.10	1.35	1.60		
Part-Time Positions	-	-	0.30	-	-		



Overview

Promote diversity, equity and inclusion in housing, education, employment and public services. Advocate for all with special care to underserved communities. Perform these duties through research, advocacy, education, mediation and empowerment.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Other	-	-	-	14,978	-	-	0.0%
Unallocated Revenue	105,420	109,812	131,923	106,742	162,704	30,781	23.3%
TOTAL FUNDING SOURCES	\$ 105,420	\$ 109,812	\$ 131,923	\$ 121,720	\$ 162,704	\$ 30,781	23.3%
FUNDING USES -							
Personnel Services-	88,133	89,852	100,153	101,015	107,754	7,601	7.6%
Other Current Expenditures -							
- Supplies / Maintenance	1,803	2,476	4,300	2,750	4,100	(200)	-4.7%
- Contractual	258	327	3,000	2,200	27,150	24,150	805.0%
- Other	15,226	17,157	24,470	15,755	23,700	(770)	-3.1%
TOTAL FUNDING USES	\$ 105,420	\$ 109,812	\$ 131,923	\$ 121,720	\$ 162,704	\$ 30,781	23.3%
-- STAFFING --							
Full-Time Positions	0.70	0.70	0.70	0.70	0.70		
Part-Time Positions	0.50	0.50	0.45	0.45	0.45		

★ FY 2022 Budget increase for the allocation to support Government Alliance on Race and Equity (GARE) membership and Learning Circles of Practice pre-work training. The training will assist the City in DEI transformative, substantive work to normalize DEI framework and operational within the City organization.



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Human Relations

Goal 2: To Enhance Connections with Stakeholders

- ✓ Community Network for Education: Partnership with Holland Public Schools and community stakeholders
- ✓ Promoting Civil Discourse: The Art of Listening: Navigating Difficult Conversations
- ✓ Annual Partnership with Ottawa County: Diversity Forum: Journeys to Equity in Public Service
- ✓ Continued partnership with local cultural and non-profit community stakeholders
- ✓ Government Alliance for Race and Equity Best Practice Implementation and leadership role in Learning Circles of Practice

Goal 3: To Continually Improve the City Organization

- ✓ Citizen Academy: Board and Commission community recruitment and training initiative
- ✓ Initiate Racial Equity Toolkit Model for City Hall Departments and Boards and Commissions
- ✓ Collaborative DEI efforts with Holland Board of Public Works
- ✓ Develop standard operating processes for Citizen Concerns
- ✓ Initiate and continue collaboration with Neighborhood Connectors, Hope College, Grand Valley State University, Michigan Department of Civil Rights, Fair Housing Center of West Michigan, Out on the Lakeshore, NEA The Big Read, Lakeshore, Herrick District Library, Holland Museum, Disability Network Lakeshore, Lighthouse Immigrations Advocates, Mediation Services, Alliance for Cultural and Ethnic Harmony, Lakeshore Ethnic & Diversity Alliance, Ottawa County, faith leadership, and our educational community partners

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Housing Resource Collaboration, post COVID-19
- ✓ Tenant/Landlord Learning Forum
- ✓ Crisis Response Plan Management and Training
- ✓ Enhance faith leadership, public safety relationships
- ✓ Support Diversity Rocks the Books as partner as it expands regionally
- ✓ Campaign to promote and support affordable Workforce Housing in our community



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Total Concern and Requests for Information	250	210	230			✓	
	By Service Area							
	Education	1	1	1				✓
	Employment	6	5	5				✓
	Housing	130	144	150				✓
	Government/Community							
	Consumer	14	14	14			✓	
	Public Services/Accommodations	38	4	20			✓	
	Welfare Eligibility	6	31	50			✓	
	Teen Court	6	5*	5	✓			
	Community and Programming							
	MLK/Black History Month	1	2	2	✓			
	Hispanic Heritage Month	1	2	2	✓			
	LGBTQIA+	1	2	2	✓			
	Community Conversations: Civic Discourse	-	3	3	✓			
	Social Justice Awards	1	1	1	✓			
	Government Alliance on Race & Equity ***	-	1	1			✓	
	Diversity Rocks the Books (Students, Faculty, & Guest Readers)	1,150	**	1,000			✓	
	Crisis Response Plan Update	80	22	80			✓	

* We have three tentative

** Work in Progress

*** Initiate Audit FY22

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

Build and maintain relationships between the people of Holland and the wider world through cultural, educational and professional contact. Values of the International Relations Commission: Respect, Reliability, Collaboration and Hospitality. Fulfill commitments to Holland residents, its government and for our local and global partners.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%

- - FUNDING SOURCES AND USES - -

FUNDING SOURCES -

Unallocated Revenue	37,637	40,200	123,015	67,569	117,974	(5,041)	-4.1%
TOTAL FUNDING SOURCES	\$ 37,637	\$ 40,200	\$ 123,015	\$ 67,569	\$ 117,974	(5,041)	-4.1%

FUNDING USES -

Personnel Services-	27,644	30,011	42,590	43,319	46,174	3,584	8.4%
Other Current Expenditures -							
- Supplies / Maintenance	1,677	789	4,200	1,750	4,200	-	0.0%
- Contractual	584	2,500	2,100	1,000	3,250	1,150	54.8%
- Other	7,732	6,900	74,125	21,500	64,350	(9,775)	-13.2%
TOTAL FUNDING USES	\$ 37,637	\$ 40,200	\$ 123,015	\$ 67,569	\$ 117,974	(5,041)	-4.1%

- - STAFFING - -

Full-Time Positions	0.30	0.30	0.30	0.30	0.30		
Part-Time Positions	-	-	0.20	0.20	0.20		

INTERNATIONAL FESTIVAL OF HOLLAND
Connected to & growing with the wider world

Main Stage Performers Children's Fiesta Mercado/Food Court

SATURDAY, AUGUST 15, 2020
internationalfestivalholland.com

International Festival (Other Expenditures)
The 2020 International Festival of Holland was cancelled due to COVID-19.
SAVE THE DATE: Second Annual International Festival will be held on August 21, 2021.





Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the International Relations Commission has identified the following objectives that support the City's strategic goals:

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ International Festival 2020
 - Expand along 8th Street – 3-year plan
 - Expand to 2 – 3-day event – 10-year plan
- ✓ World Affairs Council Association partner in the Lakeshore
 - Great Decisions Global Discussions Simulcast Host
 - Bring world-class speakers to Holland that are internationally relevant
 - Initiate City of Holland Youth World Quest™ Team
- ✓ Consulate visits to celebrate international learning and its impact on the state of Michigan
- ✓ Work collaboratively with local business stakeholders to develop a Welcoming Community Strategy for international newcomers
- ✓ Explore Friendship City partnership
- ✓ Continue annual Reel Time Film Series
- ✓ Celebrate Diversity, Equity, and Inclusion
 - International Festival of Holland – Community Celebration
 - Cultural Calendar that celebrates and recognizes other cultures
 - Partner with local cultural organizations, Tulip Time, and 8th Street businesses
 - Look for opportunities to partner with West Coast Chamber and Lakeshore Advantage



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Regular Meetings with Regional Econo Development Org	1	1	1	✓			
	Coverage of IRC Programming in Traditional Media	30	35	50	✓			
	Increase Social Media Presence and Update Regularly	70	85	125			✓	
	Develop & Update Website for International Festival	1	ongoing	ongoing	✓			
	Participate in Tulip Time Parade - IRC Members only	***	***	pending	✓			
	IRC Members Attend Governor's Luncheon	2	***	pending	✓			
	Host Consulate Visits	2	1 Virtual	2	✓			
	Host Queretaro Delegation	3	***	***	✓			
	Citizen Cultural Tour	-	***	***	✓			
	Academic World Quest **	-	4	4	✓			
	Promote IRC Membership	Full	Full	Full	✓			
	Reel Time Film Series American Influence Around the World	4	3	3	✓			
	International Festival Fundraising	\$ 50,000	***	\$ 15,000	✓			
	International Festival Event Planning	1	-	1	✓			
	Participate in World Affairs Council Programming	10	12	15				✓
	Great Decisions Global Discussions (8 annual speakers)	1	1	1				✓

* Festival Facebook, Twitter, Instagram 70, Paper Media 30

** New Event for FY2020 World Quest™ (replaced Youth Cultural Exchange)

*** COVID-19 Impact, pending

** Strategic Goals:*

1. *To Maintain and Improve Strong Financial Position*
2. *To Enhance Connections with Stakeholders*
3. *To Continually Improve the City Organization*
4. *To Provide Quality Services to All Stakeholders*



Overview

The Holland Youth Advisory Council (HYAC), in partnership with other community leaders, develops the leadership skills of ourselves and others. Provides advice regarding youth issues, serves the community and promotes youth participation and civic involvement.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							

FUNDING SOURCES -

Unallocated Revenue	26,932	26,080	43,335	35,407	47,399	4,064	9.4%
TOTAL FUNDING SOURCES	\$ 26,932	\$ 26,080	\$ 43,335	\$ 35,407	\$ 47,399	4,064	9.4%

FUNDING USES -

Personnel Services-	18,968	21,173	29,330	29,157	29,899	569	1.9%
Other Current Expenditures -							
- Supplies / Maintenance	935	336	3,320	1,500	4,050	730	22.0%
- Contractual	874	24	1,000	300	500	(500)	-50.0%
- Other	6,155	4,547	9,685	4,450	12,950	3,265	33.7%
TOTAL FUNDING USES	\$ 26,932	\$ 26,080	\$ 43,335	\$ 35,407	\$ 47,399	4,064	9.4%

-- STAFFING --

Part-Time Positions	0.65	0.65	0.65	0.65	0.65		
---------------------	------	------	------	------	------	--	--



Holland Youth Advisory Council's Book Drive brings over 1000 books to Jefferson Schools



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Human Relations / Youth Advisory Council (HYAC) has identified the following objectives that support the City's strategic goals:

Goal 2: To Enhance Connections with Stakeholders

- ✓ Social services Committee
 - Community Action House ethnic food box partnership
 - Children's book drive to benefit Jefferson School
- ✓ Recreation
 - Annual Easter Egg Hunt
 - St. Patrick's Day Scavenger Hunt
 - Virtual Pumpkin Carving Contest
 - Food Basket lunch bag initiative
- ✓ Environmental
 - Virtual Recycled Art Contest
 - Community Beach Clean-Up (Fall and Spring)
- ✓ Holland Youth Advisory Core Council
 - Mayor's Roundtable
 - Youth Social Justice Awards
 - Teen Court collaboration with the Juvenile Court
 - Finalize Bylaw Review
 - Strategic Planning for HYAC Core and HYAC Committees
 - Holland Youth Leadership collaboration
 - Collaboration with City's Parks & Recreation Department
- ✓ Administrative support for World Quest™ Youth competition



Performance Measures

		FY-2020 Actual	FY-2021 Projected	FY-2022 Projected	Strategic Goals*				
					1	2	3	4	
-- PERFORMANCE MEASURES --									
Output	Holland Youth Advisory Council (HYAC) Members	41	38	45					
	Females	26	26	26	✓				
	Males	15	12	19	✓				
	Minorities	13	14	14	✓				
	Environmental Committee	8	9	10	✓				
	Recreation Committee	10	6	10	✓				
	Social Services Committee	9	10	10	✓				
	Youth on Adult Boards	14	13	15	✓				
	HYAC Core *	14	11	14	✓				
	Planned Events by HYAC								
	Recreation Committee								
	Online Pumpkin Carving Contest	-	1	1	✓				
	Easter Egg Hunt	1	1	1	✓				
	Decorated lunch bags for Kid's Food Basket	-	1	1	✓				
	Leprechaun Hunt	***	***	1	✓				
	HYAC Social Event	***	1	1	✓				
	Social Services Committee								
	CWIT Birthday Boxes	1	1	1	✓				
	Senior Prom	1	***	***	✓				
	Ethnic food boxes for CAH	-	1	1	✓				
	Used children's book drive	-	WIP	TBD	✓				
	Environmental Committee								
	Beach clean-up	2	2	1	✓				
	Online Recycled Art Contest	-	WIP	1	✓				
	Recycling Video	-	-	TBD	✓				
	HYAC Core								
	Mayor's Round Table	1	***	TBD	✓				
	Total High School Students involved	72	-	72	✓				
	Update by-laws	-	1	TBD	✓				
	Youth Social Justice Awards	1	1	1	✓				
	Election Workers (volunteers and inspectors)	-	8	TBD	✓				
	Update website	1	**	**	✓				
Teen Court - number of cases	6	5	5	✓					

* Students on Core Council serve on a subcommittee or YOJB

** Ongoing

*** COVID-19 impact

TBD - please note some events are not planned until the middle of the fiscal year (by October)

WIP - To be completed spring FY2021

** Strategic Goals:*

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

The Contingencies Department is used to budget for items that are not yet finalized at the time of budget. This primarily includes cost of living adjustments, employee benefit renewal adjustments, WEMET grant participation. Once these amounts become finalized, the City prepares a budget amendment to reclassify the budget to the correct account.

Budget Summary

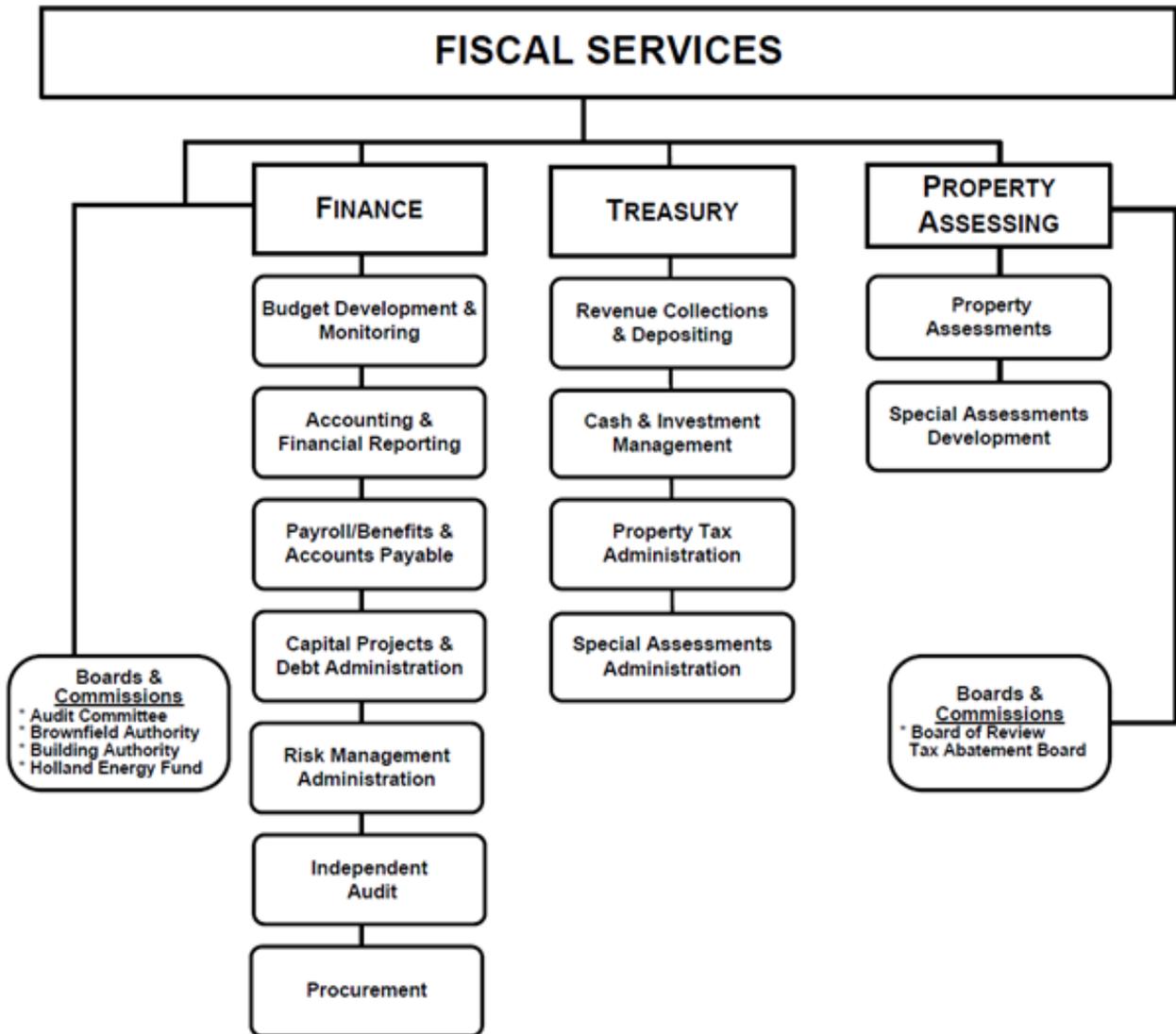
Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	-	-	50,000	100,000	502,800	452,800	905.6%
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 502,800	452,800	905.6%
FUNDING USES -							
Contingency	-	-	50,000	100,000	502,800	452,800	905.6%
TOTAL FUNDING USES	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 502,800	452,800	905.6%



Overview

The Fiscal Services Group provides a broad array of financial services for the City, and strives to provide exceptional service to residents, businesses, other city departments, and other governmental agencies by maintaining fiscal responsibility, monitoring and reporting financial activity on a regular basis, and maintaining procedural controls that are consistent with city policies. The group is organized into the three departments including Finance, Treasury and Property Assessing. For more information please visit:

<https://www.cityofholland.com/194/Fiscal-Services>





Overview

The Finance Department provides accounting and budgeting for financial transactions, maintains the procurement system, manages the annual financial audit, processes payroll and accounts payable, evaluates and manages the City's insurance programs, and provides financial reporting and other information to City Council and management to assist with decision making.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	84,060	107,800	114,275	114,275	118,670	4,395	3.8%
Unallocated Revenue	500,183	508,621	571,389	562,490	545,390	(25,999)	-4.6%
TOTAL FUNDING SOURCES	\$ 584,243	\$ 616,421	\$ 685,664	\$ 676,765	\$ 664,060	(21,604)	-3.2%
FUNDING USES -							
Personnel Services	519,029	550,791	613,910	611,272	587,199	(26,711)	-4.4%
Other Current Expenditures -							
- Supplies / Maintenance	11,586	10,223	11,900	10,605	10,610	(1,290)	-10.8%
- Contractual	6,050	7,540	9,921	7,090	7,090	(2,831)	-28.5%
- Other	47,578	47,867	49,933	47,798	59,161	9,228	18.5%
TOTAL FUNDING USES	\$ 584,243	\$ 616,421	\$ 685,664	\$ 676,765	\$ 664,060	(21,604)	-3.2%
- - STAFFING - -							
Full-Time Positions	5.75	6.00	6.00	6.00	6.00		
Part-Time Positions	0.60	0.60	0.60	0.65	0.70		



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Finance Department has identified the following objectives that support the City's strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Update/add financial policies, including Fund Balance and Pension Funding
- ✓ Enhance long term planning process to provide a more comprehensive outlook for the City's financial position
- ✓ Facilitate Brownfield efforts

Goal 2: To Enhance Connections with Stakeholders

- ✓ Act as Fiscal Agent for Herrick District Library, MAX, SmartZone, Holland Energy Fund, WMAA

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Develop a Popular Annual Financial Report and submit for GFOA award program
- ✓ Earn GFOA Award for Distinguished Budget Presentation
- ✓ Earn GFOA Award for Excellence in Financial Reporting



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Purchase Orders Issued - City	712	775	775	✓			
	Purchase Orders Issued - Fiscal Agent	66	50	50	✓			
	Bid Requests Issued	12	18	20	✓			
	Investment Portfolio - City at Fiscal Year End	\$ 28,863,764	\$ 28,000,000	\$ 27,500,000	✓			
	Investment Portfolio - Fiscal Agent at Fiscal Year End	\$ 14,557,933	\$ 13,425,000	\$ 13,100,000	✓			
	Utility Billings Processed for Holland Board of Public Works	1,888	1,435	1,450		✓		
	Dog Licenses Issued on behalf of Ottawa County	48	35	40		✓		
Efficiency	Average Days to Compile Monthly Financial Statements	27	27	27	✓			
	Property Tax Billings Processed on Time	92%	93%	93%	✓			
	Employees receiving Payroll via ACH - City	96%	95%	95%	✓			
	Employees receiving Payroll via ACH - Fiscal Agent	96%	96%	96%	✓			
	Delinquent Personal Property Taxes Collected	86%	83%	80%	✓			
	Years Received GFOA Budget Award	18	19	20	✓			
	Bond Rating - Standard and Poor's	AA	AA	AA	✓			
	Bond Rating - Moody's	Aa2	Aa2	Aa2	✓			

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

The Independent Audit Department accounts for the expenditures related to the annual financial audit

Budget Summary

Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	45,703	47,158	47,700	42,775	53,600	5,900	12.4%
TOTAL FUNDING SOURCES	\$ 45,703	\$ 47,158	\$ 47,700	\$ 42,775	\$ 53,600	5,900	12.4%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	24	-	50	-	-	(50)	-100.0%
- Contractual	44,249	46,183	46,150	42,275	51,800	5,650	12.2%
- Other	1,430	975	1,500	500	1,800	300	20.0%
TOTAL FUNDING USES	\$ 45,703	\$ 47,158	\$ 47,700	\$ 42,775	\$ 53,600	5,900	12.4%

Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Audit Coordinated							
	General City	1	1	1	✓			
	As Fiscal Agent:							
	Herrick District Library	1	1	1		✓		
	Holland Energy Fund	1	1	1		✓		
	Macatawa Area Transportation Authority	1	1	1		✓		
	West Michigan Airport Authority	1	1	1		✓		
Holland Smart Zone Local Development Authority	1	1	1		✓			
	Audit Committee Meetings Held	1	1	1			✓	
Efficiency	Years Received G.F.O.A CAFR Award	30	31	32				✓

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

The Assessing Department assesses property within the city limits, and levies property taxes and special assessments in accordance with city charter and state statutes.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	3,362	3,216	3,350	3,350	3,350	-	0.0%
Unallocated Revenue	451,523	467,654	491,090	495,203	502,240	11,150	2.3%
TOTAL FUNDING SOURCES	\$ 454,885	\$ 470,870	\$ 494,440	\$ 498,553	\$ 505,590	11,150	2.3%
FUNDING USES -							
Personnel Services	380,858	400,043	434,280	430,375	429,538	(4,742)	-1.1%
Other Current Expenditures -							
- Supplies / Maintenance	8,550	6,969	10,200	10,200	10,200	-	0.0%
- Contractual	36,782	39,954	23,600	31,600	31,600	8,000	33.9%
- Other	28,695	23,904	26,360	26,378	34,252	7,892	29.9%
TOTAL FUNDING USES	\$ 454,885	\$ 470,870	\$ 494,440	\$ 498,553	\$ 505,590	11,150	2.3%
- - STAFFING - -							
Full-Time Positions	4.10	4.10	4.10	4.10	4.10		
Part-Time Positions	0.40	0.45	0.50	0.40	0.50		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the Assessing Department has identified the following objectives that support the City’s strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Facilitate IFT projects
- ✓ Parcel review for 20% of properties
- ✓ Evaluate Headlee impact on millage rate during budget development process



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Total Properties	13,545	13,549	13,555			✓	
	Special Assessment Projects (New/Ongoing)	0/3	0/3	0/3			✓	
	Board of Review Appeals							
	Board of Review Meeting Minutes	3	3	3	✓			
	* Appointments	33	37	17	✓			
	* Letters	7	12	15	✓			
	* Recommendations	85	179	118	✓			
	Total Parcels Appealed	125	228	150				
	MTT Assessment Appeal Properties							
	Full Tribunal	3	9	6	✓			
Small Claims Division	-	1	1	✓				

* May reflect more than one parcel being appealed.

* *Strategic Goals:*

1. *To Maintain and Improve Strong Financial Position*
2. *To Enhance Connections with Stakeholders*
3. *To Continually Improve the City Organization*
4. *To Provide Quality Services to All Stakeholders*



Overview

The Treasurer’s Department collects property taxes and other revenues, invests surplus funds, and oversees debt issuance.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	44,681	49,668	31,835	32,647	21,295	(10,540)	-33.1%
Unallocated Revenue	145,102	102,859	157,315	142,668	159,077	1,762	1.1%
TOTAL FUNDING SOURCES	\$ 189,783	\$ 152,527	\$ 189,150	\$ 175,315	\$ 180,372	(8,778)	-4.6%
FUNDING USES -							
Personnel Services	143,522	120,616	136,686	128,026	137,202	516	0.4%
Other Current Expenditures -							
- Supplies / Maintenance	9,940	9,991	10,600	13,200	10,500	(100)	-0.9%
- Contractual	13,088	10,193	19,200	10,100	9,100	(10,100)	-52.6%
- Other	23,233	11,727	22,664	23,989	23,570	906	4.0%
TOTAL FUNDING USES	\$ 189,783	\$ 152,527	\$ 189,150	\$ 175,315	\$ 180,372	(8,778)	-4.6%
- - STAFFING - -							
Full-Time Positions	2.30	1.80	1.80	1.80	1.80		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the Treasurer’s Department has identified the following objectives that support the City’s strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Update Investment Policy
- ✓ Issue Request for Proposal (RFP) for Banking Services and Purchase Card Services
- ✓ Develop Cash Flow Forecast

Goal 2: To Enhance Connections with Stakeholders

- ✓ Act as Fiscal Agent for Herrick District Library, MAX, SmartZone, Holland Energy Fund, WMAA



Overview

The Administrative Services Department accounts for items are not specific to an individual department, including expenditures for the Defined Benefit Unfunded Liability pension costs, transfer for Fire Equipment, and other smaller costs.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	86,894	897,675	285,000	379,600	472,368	187,368	65.7%
TOTAL FUNDING SOURCES	\$ 86,894	\$ 897,675	\$ 285,000	\$ 379,600	\$ 472,368	187,368	65.7%
FUNDING USES -							
Personnel Services	-	810,000	175,000	300,000	137,868	(37,132)	-21.2%
Other Current Expenditures -							
- Other	86,894	87,675	110,000	79,600	★ 84,500	(25,500)	-23.2%
Transfers Out	-	-	-	-	★ 250,000	250,000	100.0%
TOTAL FUNDING USES	\$ 86,894	\$ 897,675	\$ 285,000	\$ 379,600	\$ 472,368	187,368	65.7%

Transfers Out

The City accumulates funding for major equipment purchases in an attempt to minimize the need to issue debt. The Transfers Out represents the transfer for this funding and has been reallocated from the Fire Services Department for budgeting purposes.



Overview

The City accounts for Transfers out of the General Fund in this department. Transfers include the City’s support for the WEMET Grant, MCIF capital funding, Civic Center support and Budget Stabilization.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22 \$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	1,880,584	1,827,537	1,031,954	1,755,184	700,207	(331,747)	-32.1%
TOTAL FUNDING SOURCES	\$ 1,880,584	\$ 1,827,537	\$ 1,031,954	\$ 1,755,184	\$ 700,207	(331,747)	-32.1%
FUNDING USES -							
Transfers Out-Budget Stab	250,000	-	-	300,000	-	-	0.0%
Transfers Out-Dangerous Struct	-	-	-	-	190	190	100.0%
Transfers Out-WEMET Grant	216,188	214,935	236,404	220,756	-	(236,404)	-100.0%
Transfers Out-MCIF	694,525	1,282,732	-	500,000	-	-	0.0%
Transfers Out-Civic Center Place	719,871	329,870	795,550	734,428	700,017	(95,533)	-12.0%
TOTAL FUNDING USES	\$ 1,880,584	\$ 1,827,537	\$ 1,031,954	\$ 1,755,184	\$ 700,207	(331,747)	-32.1%



Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Interest - Market Adjustment	-	233,439	-	-	-	-	0.0%
Transfers In	250,000	-	-	300,000	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 250,000	\$ 233,439	\$ -	\$ 300,000	\$ -	-	0.0%
FUNDING USES -							
Other Current Expenditures -							
- Other	13,333	2,284	5,000	5,000	5,000	-	0.0%
Transfers Out	-	237,961	42,900	40,000	226,084	183,184	427.0%
TOTAL FUNDING USES	\$ 13,333	\$ 240,245	\$ 47,900	\$ 45,000	\$ 231,084	183,184	382.4%
- - FUND EQUITY - -							
INCREASE (DECREASE)	<u>\$ 236,667</u>	<u>\$ (6,806)</u>	<u>\$ (47,900)</u>	<u>\$ 255,000</u>	<u>\$ (231,084)</u>		
ENDING BALANCE -							
Designated / Reserved	1,350,657	1,343,851	1,295,951	1,598,851	1,367,767		
Undesignated / Unreserved	-	-	-	-	-		
TOTAL FUND EQUITY	\$ 1,350,657	\$ 1,343,851	\$ 1,295,951	\$ 1,598,851	\$ 1,367,767		

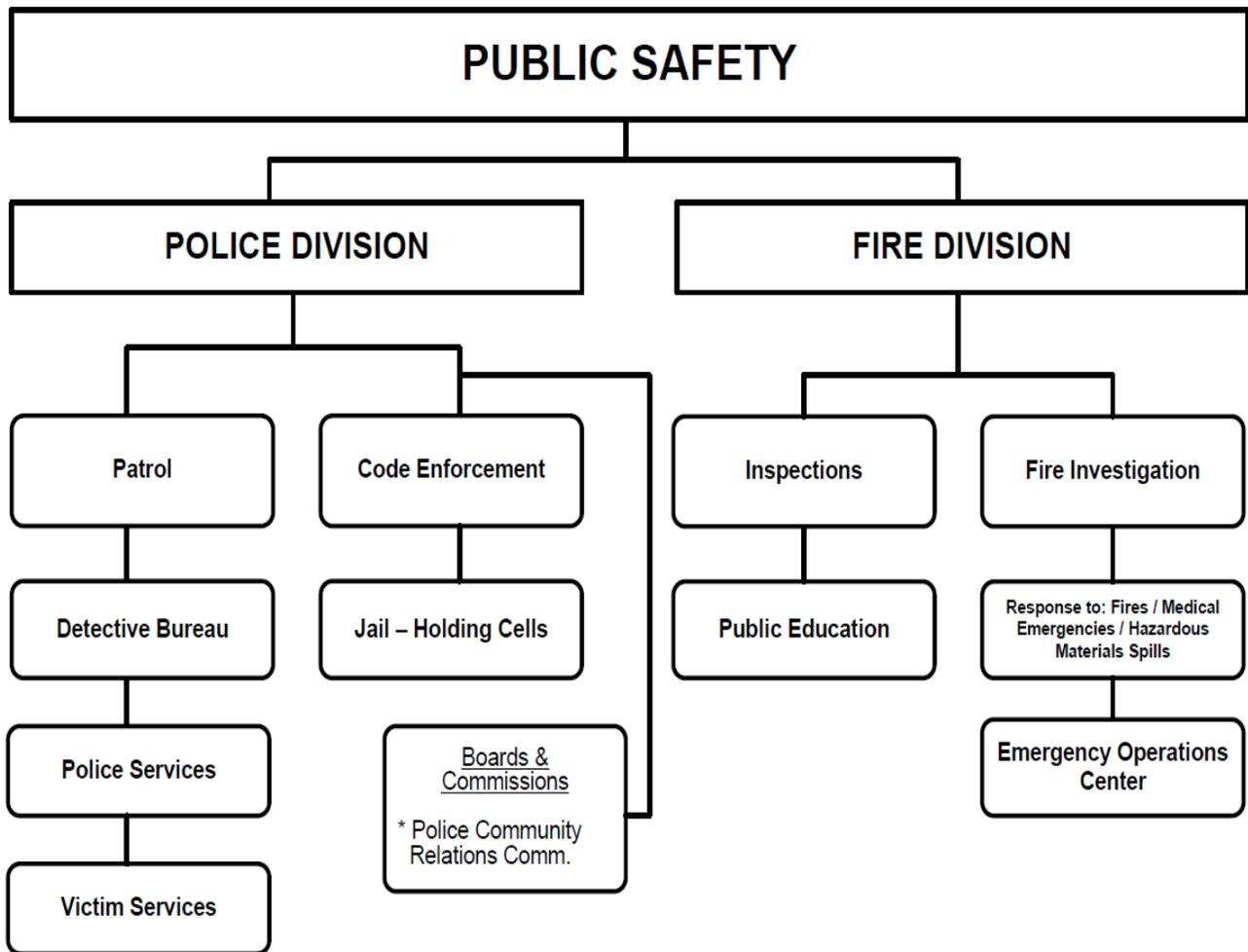
10% Target of General Fund Total Funding Uses	\$ 2,683,841
Projected FY-2022 Fund Balance - General Fund Operating and Budget Stabilization	5,447,841
Projected FY-2022 Fund Balance as a Percentage of General Fund Expenditures	20.3%



Overview

The Public Safety Group is comprised of a Police Division and Fire Division and is managed by an administrative team. These divisions provide an array of services including: police patrol, traffic enforcement, parking and code enforcement, police, and fire investigations, community engagement, citywide emergency preparedness, fire operations, inspections and fire safety. For more information please visit:

<https://www.cityofholland.com/261/Public-Safety>





Overview

Three divisions compromise Public Safety—Management, Police and Fire. They provide leadership and direction by maintaining an environment of continuous learning along with promoting teamwork, honesty and integrity while delivering effective and efficient public safety to the citizens of Holland.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	830,562	909,716	966,738	975,275	1,002,945	36,207	3.7%
TOTAL FUNDING SOURCES	\$ 830,562	\$ 909,716	\$ 966,738	\$ 975,275	\$ 1,002,945	36,207	3.7%
FUNDING USES -							
Personnel Services	793,292	880,516	931,913	929,550	963,020	31,107	3.3%
Other Current Expenditures -							
- Supplies / Maintenance	3,273	3,796	4,000	4,000	4,000	-	0.0%
- Contractual	-	-	-	12,500	-	-	0.0%
- Other	33,997	25,404	30,825	29,225	35,925	5,100	16.5%
TOTAL FUNDING USES	\$ 830,562	\$ 909,716	\$ 966,738	\$ 975,275	\$ 1,002,945	36,207	3.7%
-- STAFFING --							
Full-Time Positions	6.00	6.00	6.00	6.00	6.00		
Part-Time Positions @FTE	0.70	0.70	0.70	0.70	0.70		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Public Safety Department has identified the following objectives that support the City's strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Minimize pension and OPEB liabilities through union contract negotiations
- ✓ Limit overtime expenditures

Goal 2: To Enhance Connections with Stakeholders

- ✓ Community Fire and Policing philosophies and events
- ✓ Build community trust through outreach, partnerships, Citizen Academies and Boards

Goal 3: To Continually Improve the City Organization

- ✓ Focus on core values of a Continuous Pursuit of Excellence
 - Continue the pursuit of a partnership with Ottawa County Community Health and the Ottawa County Sheriff's Office to establish a Crisis Intervention Team to respond to the mental health needs of the Holland area
 - Obtain department policy accreditation through an outside independent agency
 - Implement WatchGuard Body Cameras, auxiliary equipment, appropriate policies and staffing
 - Brain Health—Phase 3 with the Robertson Research Institute

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Quality and continuous training for all Team members
- ✓ Continue to promote a team environment with all other City departments and staff
- ✓ Continuous use of the Guardian Employee Tracking Software as an early warning and employee performance system



Overview

The Holland Department of Public Safety Police Operations consist of three Divisions: Patrol, Administrative Services, and Criminal Investigations.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	41,986	78,848	100,000	90,000	100,000	-	0.0%
Charges for Services	115,497	120,318	200,550	158,100	213,100	12,550	6.3%
Fines & Forfeitures	174,724	125,518	150,100	135,000	150,000	(100)	-0.1%
Other	32	1,351	500	500	5,000	4,500	900.0%
Unallocated Revenue	6,701,496	7,001,562	7,731,830	7,474,213	7,921,227	189,397	2.4%
TOTAL FUNDING SOURCES	\$ 7,033,735	\$ 7,327,597	\$ 8,182,980	\$ 7,857,813	\$ 8,389,327	206,347	2.5%
FUNDING USES -							
Personnel Services	5,861,016	6,191,626	6,898,135	6,561,356	6,935,002	36,867	0.5%
Other Current Expenditures -							
- Supplies / Maintenance	242,444	296,233	363,959	366,566	311,950	(52,009)	-14.3%
- Contractual	7,379	6,307	10,250	8,150	8,700	(1,550)	-15.1%
- Other	915,913	823,156	899,446	910,551	1,099,080	199,634	22.2%
Capital Outlay	6,983	10,275	11,190	11,190	34,595	23,405	209.2%
TOTAL FUNDING USES	\$ 7,033,735	\$ 7,327,597	\$ 8,182,980	\$ 7,857,813	\$ 8,389,327	206,347	2.5%
- - STAFFING - -							
Full-Time Positions	59.15	60.15	60.15	60.15	61.15		
Part-Time Positions @FTE	9.10	9.15	9.15	8.60	8.65		



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Police Calls							✓
	Part I Criminal Offenses	1,917	1,950	1,950				
	Part II Criminal Offenses	2,052	2,300	2,300				
	Service Calls	11,442	13,300	13,300				
	Total Police Calls	15,411	17,550	17,550				
	Accident Reported							✓
	Injury	167	200	200				
	Property Damage	804	1,100	1,100				
	Fatalities	3	2	2				
	Total Crashes Investigated	974	1,302	1,302				
	Bookings/Arrests							✓
	Adult Arrests	788	1,000	1,100				
	Juvenile Arrests	177	170	170				
	Court Commitments/Transfers	77	700	800				
	Total Bookings	1,042	1,870	2,070				
	Police Vehicle Report							✓
	Total Miles Driven	324,369	350,000	350,000				
	Preventable Cruiser Accidents	5	5	5				
	Non-Preventable Accidents	1	1	1				
	Training							✓
	Total Hours - FTO, Reserve & Regular Officers	9,914	11,000	11,000				
	Animal Complaints Investigated	409	425	425				✓
	Court Citations Investigated	1,854	2,400	2,400				✓
	Written Warnings not sent to Court	688	750	750				✓
	Parking Enforcement							✓
	Overnight Violations	2,856	2,800	2,800				
	Handicapped Violations	18	35	35				
	Yard Parking	-	-	-				
Ordinance Violations	462	450	450					
Total Parking Enforcement	3,336	3,285	3,285					
Parking Fines Collected	\$ 51,755	\$ 65,000	\$ 65,000					
Abandoned Vehicles	268	275	275					
Found/Recovered Bicycles	254	250	250					

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders

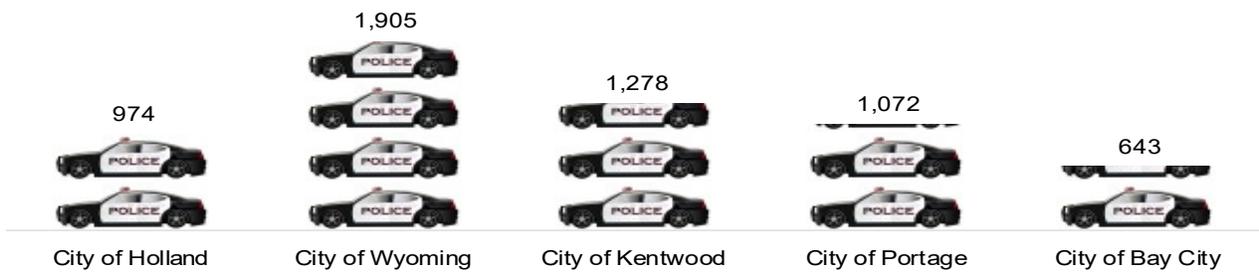


POLICE DIVISION - COMPARABLES

Crime Calls



Accident Crashes



Officers per 1,000 Citizens



Department Expenditures per 1,000 Citizens



Source: Department Calendar Year 2020 Data and 2019 U.S. Census Bureau Data.



Overview

The Holland Fire Department is a combination fire department, employing a mixture of career and volunteer (part-paid) Fire Fighters.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Service	3,770	2,616	4,300	1,850	3,900	(400)	-9.3%
Unallocated Revenue	3,947,651	3,150,675	3,283,537	3,273,585	3,203,328	(80,209)	-2.4%
TOTAL FUNDING SOURCES	\$ 3,951,421	\$ 3,153,291	\$ 3,287,837	\$ 3,275,435	\$ 3,207,228	(80,609)	-2.5%
FUNDING USES -							
Personnel Services	2,195,341	2,323,756	2,400,975	2,404,160	2,562,950	161,975	6.7%
Other Current Expenditures -							
- Supplies / Maintenance	229,483	297,624	352,329	365,282	301,300	(51,029)	-14.5%
- Contractual	15,384	4,318	4,900	4,900	5,400	500	10.2%
- Other	286,049	261,695	307,433	285,983	302,978	(4,455)	-1.4%
Capital Outlay	25,164	15,898	82,200	75,110	34,600	(47,600)	-57.9%
Transfers Out	1,200,000	250,000	140,000	140,000	-	(140,000)	-100.0%
TOTAL FUNDING USES	\$ 3,951,421	\$ 3,153,291	\$ 3,287,837	\$ 3,275,435	\$ 3,207,228	(80,609)	-2.5%
-- STAFFING --							
Full-Time Positions	20.10	20.10	20.10	20.10	20.10		
Part-Time Positions Not @FTE	30.00	30.00	30.00	30.00	30.00		

Transfers Out

The City accumulates funding for major equipment purchases in an attempt to minimize the need to issue debt. The Transfers Out represents the transfer for this funding and has been reallocated to the Administrative Services Department for budgeting purposes.



Performance Measures

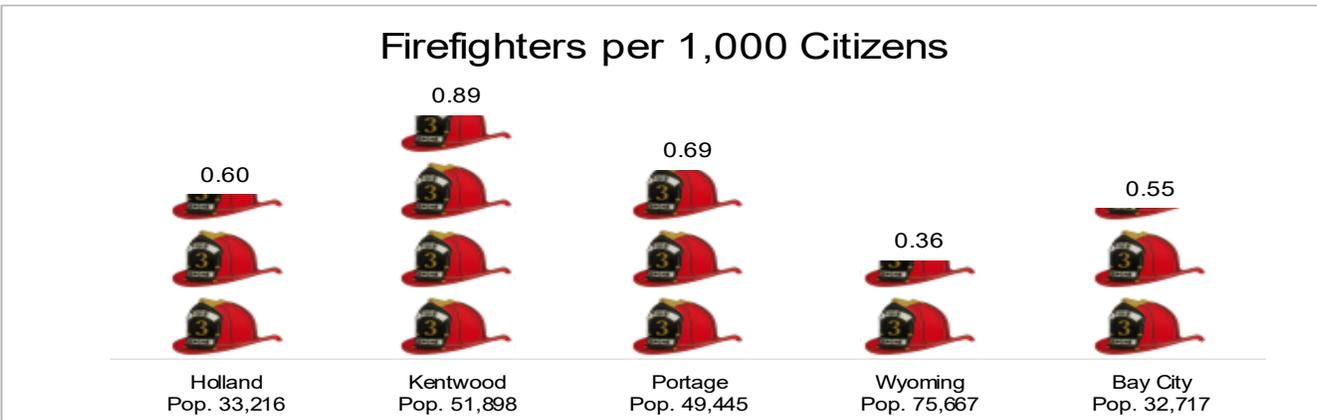
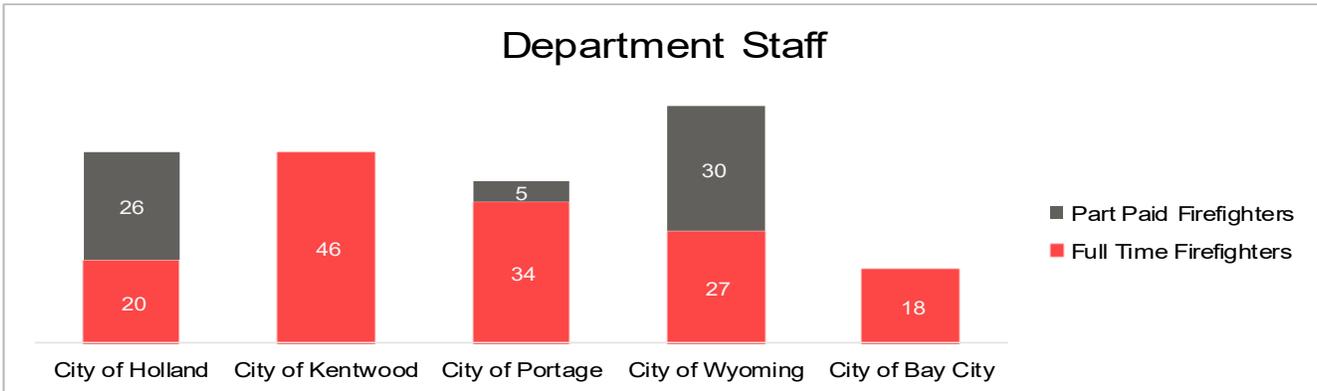
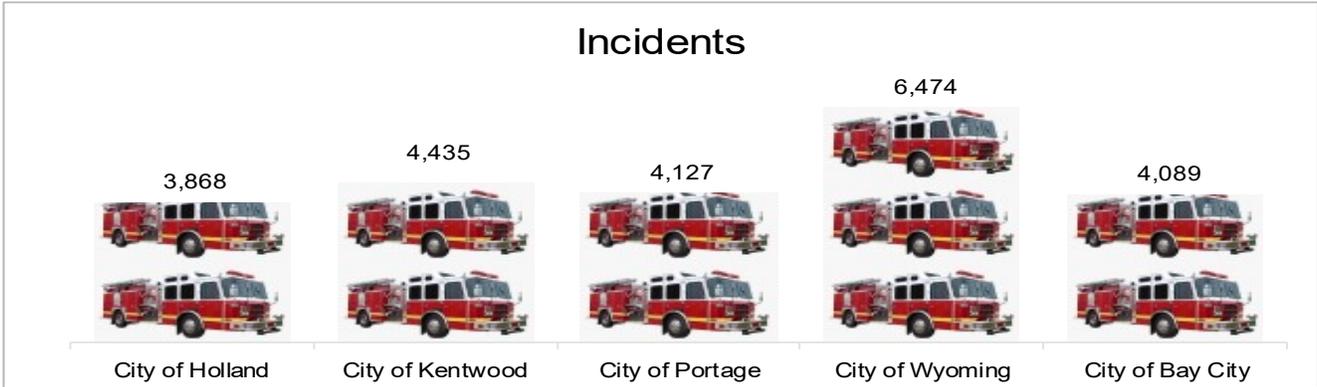
		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Fire Incidents							✓
	Structure Fires	44	40	40				✓
	Outside of Structure Fires	4	2	4				
	Vehicle Fires	14	12	10				
	Vegetation Fires	1	2	2				
	Refuse Fires	12	10	10				
	Explosion with no After-Fire	5	10	10				
	Fire or Explosion not Otherwise Classified	1	8	8				
	Total Fire Incidents	81	84	84				
	Medical Emergencies	2,417	2,500	2,500				✓
	Flammable Liquid/Gas Emergencies & Hazardous Conditions	136	110	110				✓
	Service Calls	362	344	344				✓
	Good Intent Calls	457	564	565				✓
	False Alarms/Alarm Malfunctions	373	380	380				✓
	Other/Miscellaneous Calls	3	4	5				✓
	Total Incidents	3,829	3,986	3,988				
	Change from Previous Year	-0.83%	4.10%	0.05%				
	Value of Property Exposed to Fire	\$ 160,994,196	\$ 61,879,814	\$ 75,000,000				
	Combined Real and Personal Property Lost	\$ 1,641,337	\$ 2,319,458	\$ 2,000,000				
	Percent of Exposed Property Saved	98.98%	96.25%	97.40%				
	Training and Safety Activities							✓
	Total Personnel Hours Spent in Training	3,230	3,300	3,400				
	Civilian Fire-Related Injuries	1	9	0				
	Firefighter Duty-Related Injuries	3	5	0				
	Fire Prevention Activities							✓
	Fire Code Inspections Performed	221	200	230				
	Fire Investigations (Conducted by Fire Marshal)	17	20	20				
	Child Passenger Safety Seat Installations & Inspections	61	65	65				
	Insurance Service Office Rating	3	3	3				✓
	Number of Fire Stations	3	3	3				
Emergency Management							✓	
Conduct Emergency Warning Systems Tests	9	9	9					
Maintain and Update City Emergency Plan	1	1	1					
Department Head Semi-Annual Tabletop Exercises	0	0	2					
Plan and Implement City Emergency Plan Test Exercise	0	0	1					

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



FIRE DIVISION - COMPARABLES



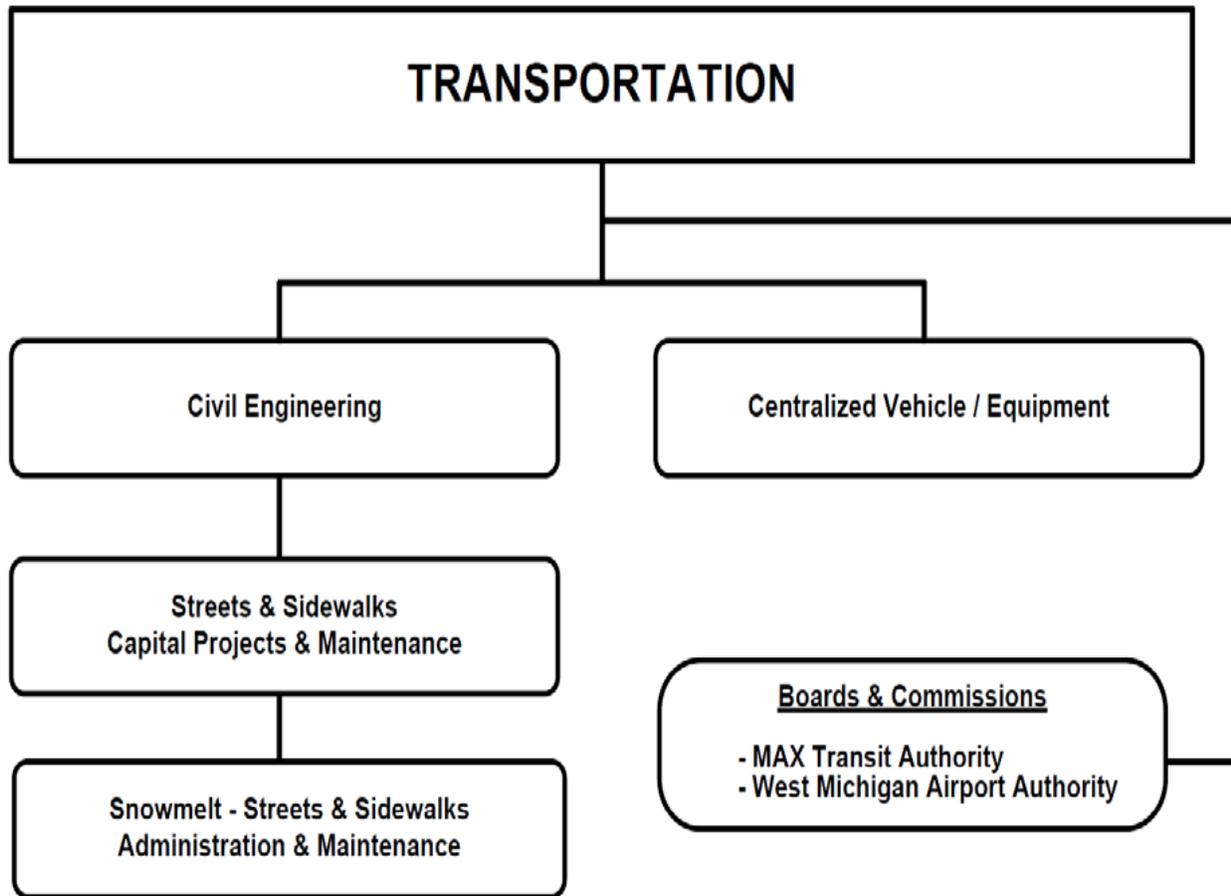
Source: Department Calendar Year 2020 Data and 2019 U.S. Census Bureau Data.



Overview

The Transportation Group is responsible for all activities related to the provision, maintenance and upgrade of the City’s transportation network. The overall objective is to provide a quality, efficient and diversified network, that includes the maintenance and enhancement of City streets, alleys, sidewalks and storm drain systems. Operations consist of the General Fund Street Division Department and Management & Engineering Department. For more information please visit:

<https://www.cityofholland.com/436/Transportation-Services>



The Transportation Group also oversees the Centralized Vehicle/Equipment Internal Service Fund, the Snowmelt System Fund and several capital improvement funds (see *Budget By Fund* section for detail).



Overview

Maintains and enhances the City’s street system, alleys, sidewalks and storm drain systems; provides construction administration and design for City capital projects relating to the transportation network. Negotiates and administers contracts between the City and the Michigan Department of Transportation (MDOT) and other funding from county, state and federal programs.

Provides recordkeeping for the transit facilities, maintains vehicles and equipment leased to various departments and maintains a financing mechanism for the replacement of vehicles and equipment.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Licenses & Permits	2,100	5,800	2,000	6,000	6,000	4,000	200.0%
Charges for Services	5,159	5,111	7,000	5,500	6,000	(1,000)	-14.3%
Fines & Forfeitures	-	-	100	50	100	-	0.0%
Interest & Rents	202,500	209,600	215,900	215,900	222,400	6,500	3.0%
Other	125	-	100	50	100	-	0.0%
Unallocated Revenue	978,188	1,025,143	1,119,922	1,042,933	1,091,348	(28,574)	-2.6%
TOTAL FUNDING SOURCES	\$ 1,188,072	\$ 1,245,653	\$ 1,345,022	\$ 1,270,433	\$ 1,325,948	(19,074)	-1.4%
FUNDING USES -							
Personnel Services	322,870	411,929	412,145	382,450	375,986	(36,159)	-8.8%
Other Current Expenditures -							
- Supplies / Maintenance	68,520	63,580	87,089	85,450	87,200	111	0.1%
- Contractual	107,423	94,823	105,130	83,080	108,600	3,470	3.3%
- Other	680,614	675,320	740,658	719,453	754,162	13,504	1.8%
Capital Outlay	8,645	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 1,188,072	\$ 1,245,653	\$ 1,345,022	\$ 1,270,433	\$ 1,325,948	(19,074)	-1.4%

- - STAFFING - -					
Full-Time Positions	16.66	16.66	16.66	16.66	16.66
Part-Time Positions @FTE	1.45	2.55	3.00	1.20	1.10

Note: The majority of time for these positions is charged directly to the Motor Vehicle Highway Funds.



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Streets Division has identified the following objectives that support the City's strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Develop and implement a plan to bring some of the BPW fleet into vehicle maintenance
- ✓ Maintain compost activities with fall leaf program and begin to use compost material

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue to work with BPW to coordinate streets capital improvement with utility work

Goal 3: To Continually Improve the City Organization

- ✓ Utilize new composting facility to support construction projects

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Add traffic signals to our asset management system
- ✓ Continue to provide opportunities for training
- ✓ Continue to conduct small group meetings
- ✓ Effectively manage personnel turnover
- ✓ Succession planning



Did you know?

The City's FY 2022 budget includes \$263,000 for the annual leaf pickup program



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Total Mileage of Street System Maintained (does not include State Trunk Line miles)	149.32	149.32	149.50	✓			
	Mileage Per MDOT Act 51 Approved Map:							✓
	Major Streets	56.88	56.88	56.88				
	Local Streets	92.44	92.44	92.67				
	Street Cut Permits issued: Utility Repair or New Construction (calendar year)	294	300	325				✓
	Amount of Asphalt Used for Street Patching & Repairing (tons) (reflects January to December)	1,193	1,200	1,250				✓
	Amount of Concrete Used for Sidewalk Repairs (calendar year)	128	130	135				✓
	Amount of Salt Used for Winter Road Maintenance (tons) (calendar year)	1,405	2,200	2,200				✓
	Amount of Liquid De-icing Used - Winter Road Mtce (gallons) (calendar year)	13,490	18,000	18,000				✓
	Number of Street Sweeper Hours Operated (reflects January to December)	2,355	2,350	2,350				✓
		CY2020 Actual	CY2021 Projected	CY2022 Projected				
	Fall Leaf Pickup:							
	Streets Division Costs (personnel and equipment)	\$ 204,319	\$ 200,000	\$ 200,000	✓			
	Removal Costs	\$ 16,353	\$ 15,000	\$ 10,000	✓			
Number of Loads to Republic / BS&G	315	250	200	✓				
Number of Loads to City Compost Site (approximate)	400	325	250	✓				
Number of Hours Worked by Streets Division Personnel	2,362	2,350	2,350	✓				
Spring Cleanup:								
Streets Division Costs (personnel and equipment)	\$ 101,577	\$ 105,000	\$ 105,000	✓				
Removal Costs	\$ 20,692	\$ 22,500	\$ 22,500	✓				
Number of Hours Worked by Streets Division Personnel	1,081	1,200	1,200	✓				

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

The Management and Engineering Department accounts for those expenditures that are not specifically allocated to a specific project.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	2,602	(9,727)	4,000	-	-	(4,000)	-100.0%
Unallocated Revenue	206,076	207,065	247,196	200,380	276,081	28,885	11.7%
TOTAL FUNDING SOURCES	\$ 208,678	\$ 197,338	\$ 251,196	\$ 200,380	\$ 276,081	24,885	9.9%
FUNDING USES -							
Personnel Services	166,976	160,323	182,896	136,470	204,157	21,261	11.6%
Other Current Expenditures -							
- Supplies / Maintenance	2,199	2,196	3,850	2,250	3,850	-	0.0%
- Contractual	2,457	1,924	15,500	27,250	15,250	(250)	-1.6%
- Other	37,046	32,895	38,950	34,410	42,824	3,874	9.9%
Capital Outlay	-	-	10,000	-	10,000	-	0.0%
TOTAL FUNDING USES	\$ 208,678	\$ 197,338	\$ 251,196	\$ 200,380	\$ 276,081	24,885	9.9%

- - STAFFING - -

Full-Time Positions	3.35	3.35	3.35	3.35	3.35
Part-Time Positions @FTE	0.35	0.45	0.45	0.20	0.45

NOTE: The majority of time for these positions is charged directly to the Motor Vehicle Highway fund.

Performance Measures

	Calendar Year	FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Construction Projects in Process	12	12	12				✓
	Total Miles of Streets Reconstructed	0.90	2.20	1.50				✓
	Total Miles of Streets Resurfaced	7.05	5.75	7.80				✓
	Total Miles of Sidewalk Constructed (linear feet)	2,350	1,200	1,200				✓
	Sidewalk Repair Activities (square feet)	20,000	25,000	30,000				✓

*Strategic Goals:

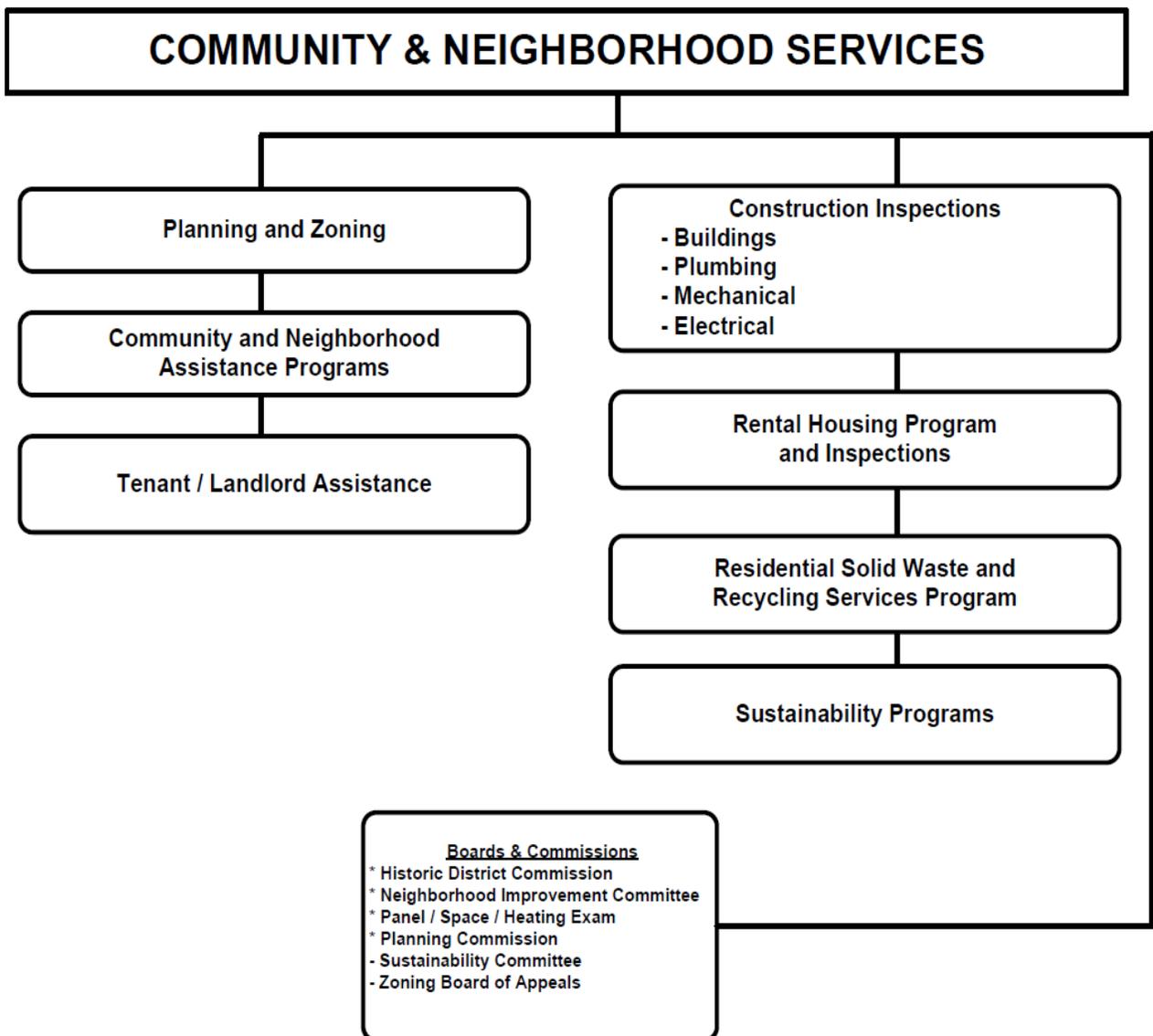
- To Maintain and Improve Strong Financial Position
- To Enhance Connections with Stakeholders
- To Continually Improve the City Organization
- To Provide Quality Services to All Stakeholders



Overview

The Community and Neighborhood Services Departments provide a coordinated and comprehensive approach to community planning by focusing on the physical, social and economic needs of the community. Efforts include an emphasis on residential neighborhood improvements and maintenance of diversified and viable downtown, commercial and industrial areas. For more information please visit:

<https://www.cityofholland.com/225/Community-Neighborhood-Services>





Overview

Coordinates a comprehensive approach to community planning and design, focusing on the needs and goals of the community to provide the best conditions for living, working, learning and recreation. Assists in preparing implementing policies, plans, and ordinances, striving for high quality neighborhoods.

In an effort to preserve significant architectural and historic resources throughout the City, the Historic District Commission and staff work with residents, property owners and City Commissions to provide education, direction and project approval within the historic districts.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	9,348	12,276	8,900	8,100	7,900	(1,000)	-11.2%
Unallocated Revenue	272,770	265,499	339,975	329,610	362,473	22,498	6.6%
TOTAL FUNDING SOURCES	\$ 282,118	\$ 277,775	\$ 348,875	\$ 337,710	\$ 370,373	21,498	6.2%
FUNDING USES -							
Personnel Services	182,600	232,790	279,990	281,870	278,023	(1,967)	-0.7%
Other Current Expenditures -							
- Supplies / Maintenance	6,052	5,158	6,900	6,200	14,000	7,100	102.9%
- Contractual	76,848	25,592	43,110	34,350	55,350	12,240	28.4%
- Other	16,618	14,235	18,875	15,290	23,000	4,125	21.9%
TOTAL FUNDING USES	\$ 282,118	\$ 277,775	\$ 348,875	\$ 337,710	\$ 370,373	21,498	6.2%
- - STAFFING - -							
Full-Time Positions	2.70	2.45	2.45	2.45	2.45		
Part-Time Positions	0.60	0.90	0.80	0.60	0.90		



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Planning Commission and Staff							✓
	Site Plan Reviews							✓
	Planning Commission Approvals	16	15	15				
	Administrative Approvals	8	10	10				
	Extensions	-	-	1				
	Amendments	1	-	2				
	Approved Administrative Non-Res. Sq.Ft.	42,153	400,000	500,000				
	Approved Non-Res. Sq.Ft.(PC)	926,867	150,000	700,000				
	New Construction	18	20	20				
	Additions	5	5	5				
	Approved Residential Units	284	450	450				✓
	Infill Review (Commission)	1	1	1				✓
	Infill Review (by Staff)	7	4	6				✓
	Recommendations to City Council							✓
	Rezoning	3	3	2				
	Text Amendments	1	2	1				
	Street Vacations	-	1	1				
	Master Plan Amendments	-	-	1				
	Other	2	2	2				
	Review of Zoning Board of Appeals Referrals	2	-	-				✓
	Study Session Items	30	25	15				✓
	Historic District Commission							✓
	Community Education Sessions	-	-	-				
	Certificates of Appropriateness Reviewed	35	50	45				
	Certificates of Appropriateness Approved	35	48	44				
	Certificates of Appropriateness Denied	-	2	1				

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Planning & Zoning & Historic Preservation has identified the following objectives that support the City's strategic goals:

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Implement the new Unified Development Ordinance (UDO) by using online and interactive tools to increase ease of use and educate stakeholders on the standards and administration of UDO
- ✓ In collaboration with an outside consultant, complete a new Non-Motorized Transportation Plan in partnership with the Transportation Services Department
- ✓ Complete a new Neighborhood Visioning Plan for 1-2 targeted City neighborhoods that includes an assessment of neighborhood concerns, infrastructure needs and character visions
- ✓ Review and finalize status of non-contributing buildings within existing historic districts
- ✓ Finalize and distribute Historic District Commission Review Process and Historic District Design Guidelines
- ✓ Provide significance narratives and design guidelines for National Register District properties that are not locally designated
- ✓ Support the top priorities of City Council that directly relate to sustainability including diversity, inclusion, and equity; affordable housing; and educational components of the Community Energy Plan



Overview

Protects and improves the environment and well-being of Holland’s citizens health, safety and welfare by regulating, inspecting and investigating existing structures, including electrical, mechanical, and plumbing systems to ensure all remain in compliance with City Ordinances.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Licenses & Permits	16,459	17,119	16,100	16,200	16,200	100	0.6%
Charges for Services	280,525	281,566	288,710	270,630	283,830	(4,880)	-1.7%
Fines & Forfeitures	250	300	300	150	150	(150)	-50.0%
Unallocated Revenue	128,150	174,655	220,586	231,547	213,594	(6,992)	-3.2%
TOTAL FUNDING SOURCES	\$ 425,384	\$ 473,640	\$ 525,696	\$ 518,527	\$ 513,774	(11,922)	-2.3%
FUNDING USES -							
Personnel Services	370,307	428,248	474,104	464,935	455,013	(19,091)	-4.0%
Other Current Expenditures -							
- Supplies / Maintenance	6,585	6,767	7,500	7,500	7,500	-	0.0%
- Contractual	11,753	10,907	13,600	11,800	11,800	(1,800)	-13.2%
- Other	36,739	27,718	30,492	34,292	39,461	8,969	29.4%
TOTAL FUNDING USES	\$ 425,384	\$ 473,640	\$ 525,696	\$ 518,527	\$ 513,774	(11,922)	-2.3%
-- STAFFING --							
Full-Time Positions	4.68	4.88	4.88	4.88	4.88		



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the Environmental Health and Inspections Department has identified the following objectives that support the City’s strategic goals:

Goal 2 To Enhance Connections with Stakeholders

- ✓ Continue to provide code related documentation to realtors, property owners and other stakeholders
- ✓ Continue to provide rental housing newsletters to landlords, to notify them of upcoming events, educational opportunities and code changes

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Participate in the re-writing of the zoning ordinance (UDO) to ensure more uniform, consistent, and easy to understand regulations
- ✓ Maintain a high rate of rental inspections while recognizing that there are additional challenges due to COVID (for both staff and citizens)
- ✓ Increase the number of code violations brought into compliance, to ensure all properties are maintained in a clean, safe and sanitary condition

Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Rental Housing - Initial Inspections - Properties	246	300	500			✓	
	Rental Housing - Initial Inspections - Units	1,083	500	1,300			✓	
	Public Lodging Facility - Annual + Complaints	11	9	5			✓	
	Land Use Permits	270	300	250			✓	
	Inoperable Vehicles - Violations Corrected	459	600	400			✓	
	Garbage and Rubbish - Investigations	536	650	600			✓	
	Weeds - Investigations	790	600	650			✓	
	Point of Sale Smoke Detectors	436	550	450			✓	
	Home Business Inspections	3	5	3			✓	
	Home Business Type I Renewals	7	10	10			✓	
	NEZ Inspections	1	1	1			✓	
	Vacant and Abandoned Registration	6	4	4			✓	
	Monthly Inspections - Vacant and Abandoned	8	8	8			✓	
	Vacant Recheck - Rental and Other than Vacant & Abandoned	10	20	15			✓	
	Pre-Sale Inspections	1	2	2			✓	
	Vacant Other Inspections	4	6	6			✓	

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

Protects and improves the environment and well-being of Holland’s citizens health, safety and welfare by regulating, inspecting and investigating new and existing structures, including electrical, mechanical, and plumbing systems to ensure all remain in compliance with State Construction Code.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Licenses & Permits	880,263	893,479	1,065,000	1,190,000	850,000	(215,000)	-20.2%
Charges for Services	24,300	23,300	20,250	20,250	20,250	-	0.0%
Fines & Forfeitures	230	538	700	700	700	-	0.0%
Unallocated Revenue	(211,851)	(142,168)	(50,560)	(224,178)	22,471	73,031	-144.4%
TOTAL FUNDING SOURCES	\$ 692,942	\$ 775,149	\$ 1,035,390	\$ 986,772	\$ 893,421	(141,969)	-13.7%
FUNDING USES -							
Personnel Services	568,602	633,031	747,792	700,124	715,664	(32,128)	-4.3%
Other Current Expenditures -							
- Supplies / Maintenance	37,320	34,450	38,800	39,000	38,800	-	0.0%
- Contractual	36,009	61,643	116,700	127,700	60,200	(56,500)	-48.4%
- Other	51,011	46,025	60,648	58,498	78,757	18,109	29.9%
Capital Outlay	-	-	71,450	61,450	-	(71,450)	-100.0%
TOTAL FUNDING USES	\$ 692,942	\$ 775,149	\$ 1,035,390	\$ 986,772	\$ 893,421	(141,969)	-13.7%
- - STAFFING - -							
Full-Time Positions	6.20	6.50	6.50	6.50	6.50		
Part-Time Positions	1.40	1.25	1.35	1.45	2.00		



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the Construction Inspections Department has identified the following objectives that support the City’s strategic goals:

Goal 2 To Enhance Connections with Stakeholders

- ✓ Continued collaboration with Holland Charter Township and the City of Zeeland for conducting construction inspections
- ✓ Continue partnering with Lakeshore Advantage and developers to improve construction programs, processes and transparency

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Improve efficiencies within the office for a more expedited intake and processing of construction documents and permits
- ✓ Improve our online documents and web access potential for increased electronic permit applications and permit processing
- ✓ Continue to improve efficiencies with our data retention, accuracy of records and archival data

Performance Measures

		FY-2020 Actual	FY-2021 Projected	FY-2022 Projected	Strategic Goals*			
					1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Plumbing Permits	522	525	525			✓	
	Mechanical Permits	762	750	750			✓	
	Electrical Permits	634	600	600			✓	
	Building Permits	585	600	600			✓	
	Building Construction Valuation	\$ 76,054,630	\$150,000,000	\$ 70,000,000			✓	
	Holland Twp Mechanical Inspections Contract	75	75	75			✓	
	Zeeland City Mechanical & Plumbing Inspections Contract	343	300	300			✓	

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

Funds or accounts used to enhance the efforts of the Community and Neighborhood Services Department, principally through support for local organizations engaged in neighborhood development work.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	38,401	38,337	55,000	55,000	55,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 38,401	\$ 38,337	\$ 55,000	\$ 55,000	\$ 55,000	-	0.0%
FUNDING USES -							
- Other	38,401	38,337	55,000	55,000	55,000	-	0.0%
TOTAL FUNDING USES	\$ 38,401	\$ 38,337	\$ 55,000	\$ 55,000	\$ 55,000	-	0.0%



Overview

Provides administration to improve the physical and social structures in Hollands' neighborhoods, facilitates communication and collaboration among neighborhood-based groups and promotes improvement initiatives.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	217,908	93,998	151,689	105,600	111,514	(40,175)	-26.5%
TOTAL FUNDING SOURCES	\$ 217,908	\$ 93,998	\$ 151,689	\$ 105,600	\$ 111,514	(40,175)	-26.5%
FUNDING USES -							
Personnel Services	202,779	86,051	118,914	95,300	84,689	(34,225)	-28.8%
Other Current Expenditures -							
- Supplies / Maintenance	646	193	1,200	450	700	(500)	-41.7%
- Contractual	33	-	9,000	500	3,000	(6,000)	-66.7%
- Other	14,450	7,754	22,575	9,350	23,125	550	2.4%
TOTAL FUNDING USES	\$ 217,908	\$ 93,998	\$ 151,689	\$ 105,600	\$ 111,514	(40,175)	-26.5%
-- STAFFING --							
Full-Time Positions	1.50	0.75	0.75	0.75	0.75		
Part-Time Positions	0.80	0.70	0.70	0.35	-		



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Housing & Neighborhoods Department has identified the following objectives that support the City's strategic goals:

Goal 2 To Enhance Connections with Stakeholders

- ✓ Completion of MEDC Redevelopment-Ready Community Certification to facilitate new housing and community development
- ✓ Update the Neighborhood Improvement Strategy with an intentional public participation process
- ✓ Continue support of the five Neighborhood Connection organizations in order to support their neighborhood improvement and development efforts
- ✓ Complete evaluation of need, best practice, and feasibility with respect to the creation of new Neighborhood Connection organizations to represent areas of the City not currently served
- ✓ Continue collaboration with Ottawa Housing Next and other affordable housing groups for the purpose of increasing the supply of affordable housing units

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue operation of the Home Repair Program and the Home Energy Retrofit Program
- ✓ Continue to conduct "need and feasibility evaluations" relative to establishing additional programs designed to preserve and improve affordable housing within the City



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Social/Neighborhood Development							
	Coordinate Fair Housing Activities w/ Fair Housing Ctr of WMI							
	Fair Housing Workshop Breakfast	1	1	1				✓
	Complaint Based or Survey Tests	5	5	5				✓
	1-3 hr Class for Industry Personnel	4	1	2				✓
	# of Ed/Outreach hrs for Protected Classes/Human Svcs Agencies	9	20	15				✓
	Coordinate with & Promote Visibility of Neighborhood Grps							
	Hold Meetings with Neighborhood Connectors	7	8	8		✓		
	Provide Grants to Estab. NC Grps to Support Neighborhood Dev	5	5	6		✓		
	Neighborhood Mini-Grants							
	Provide Grant Assistance for Neighborhood led Initiatives	1	1	3		✓		
	Neighborhood Celebrations							
	Annual National Night Out Celebration	-	1	1		✓		
	Serve as a Liason for the Neighborhood Commercial Districts							
	Attend Washington Square Merchant Meetings	-	-	2		✓		
	Member of Wash Sq Business Improvement District Board	-	-	2		✓		
	Graffiti Complaints Managed	47	10	15		✓		
	Property Improvement/Enhancement							
	Home Repair Program - CDBG Funded							
	Assist Low/Mod Income Homeowners w/ Essential Repairs	40	40	50				✓
Home Energy Retrofit Prog - Other Funding (e.g. On-Bill, private)	30	20	30				✓	
Downtown Neighborhood Design Assistance Program								
Architectural & Landscape Design Services in Target Area	-	1	2				✓	

* Strategic Goals:

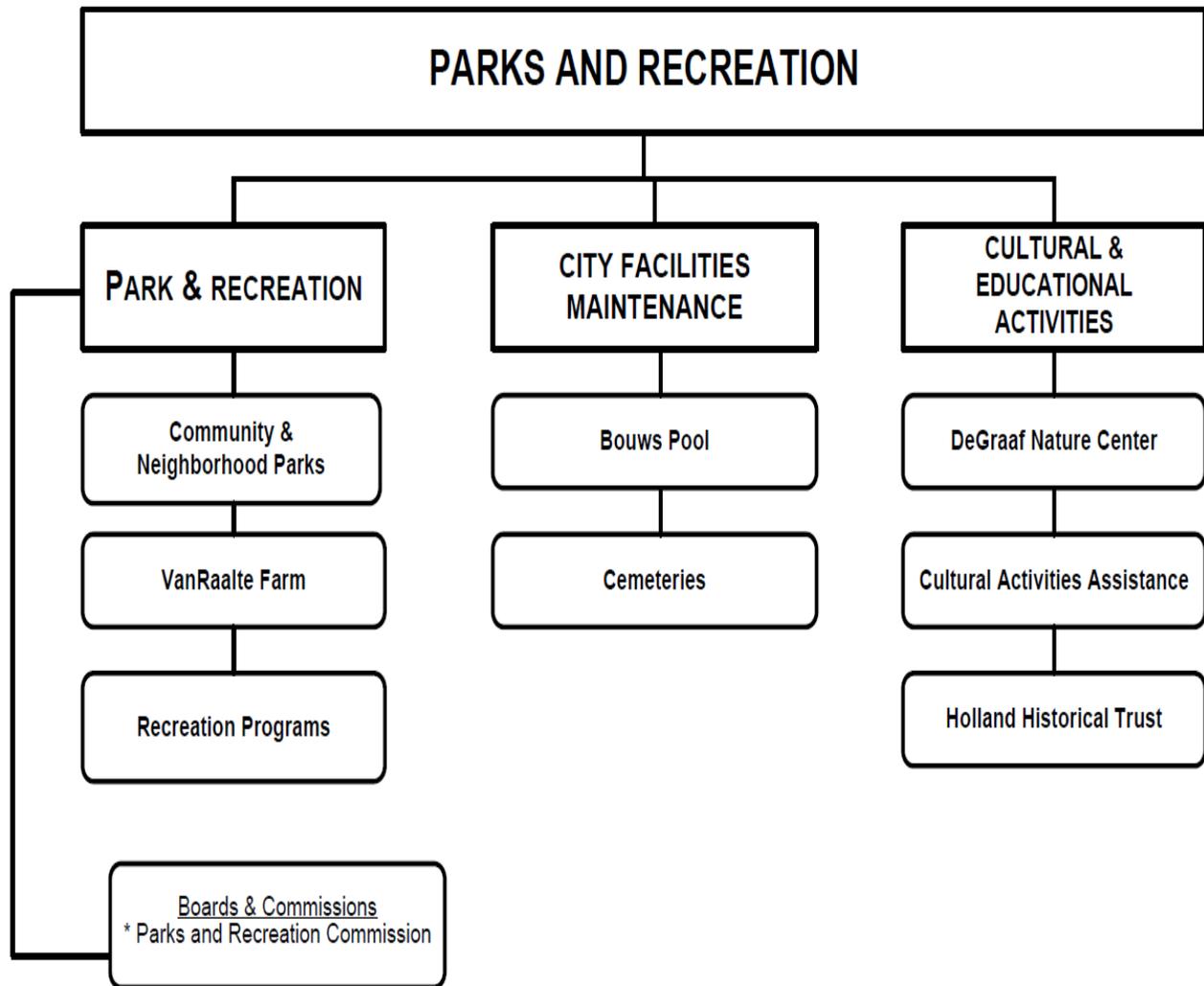
1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

The Parks & Recreation Group is responsible for the coordination and quality of all recreational and cultural opportunities for city residents, and for the maintenance of all facilities. The overall objective is to provide safe, functional and beautiful facilities that can be utilized by all age groups. For more information please visit:

<https://www.cityofholland.com/429/Parks-Recreation>





Overview

Maintains the structure serving as a focal point for City government and the citizens of the community in a manner which represents the quality of the community.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	198,437	180,280	213,090	192,398	206,609	(6,481)	-3.0%
TOTAL FUNDING SOURCES	\$ 198,437	\$ 180,280	\$ 213,090	\$ 192,398	\$ 206,609	(6,481)	-3.0%
FUNDING USES -							
Personnel Services	35,015	18,108	37,415	18,023	34,834	(2,581)	-6.9%
Other Current Expenditures -							
- Supplies / Maintenance	49,342	51,004	37,900	38,900	44,700	6,800	17.9%
- Contractual	43,340	43,760	51,600	51,600	51,600	-	0.0%
- Other	70,740	67,408	86,175	83,875	75,475	(10,700)	-12.4%
TOTAL FUNDING USES	\$ 198,437	\$ 180,280	\$ 213,090	\$ 192,398	\$ 206,609	(6,481)	-3.0%
-- STAFFING --							
Full-Time Positions	1.15	0.15	0.15	0.15	0.15		
Part-Time Positions	-	-	0.50	-	0.50		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the City Hall & Grounds Department has identified the following objectives that support the City's strategic goals:

Goal 1 To Provide Quality Services to All Stakeholders

- ✓ Specific areas of emphasis include projects as listed in the Parks Master Plan and MCIF
- ✓ Continue to maintain building and grounds at an excellent level, through MCIF projects



Overview

Enhances the community by providing outstanding and safe, functional, beautiful cemeteries facilities

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	295,861	296,587	294,000	300,500	318,500	24,500	8.3%
Transfers In	26,353	2,529	25,000	1,500	1,500	(23,500)	-94.0%
Unallocated Revenue	211,444	276,297	329,677	366,396	371,198	41,521	12.6%
TOTAL FUNDING SOURCES	\$ 533,658	\$ 575,413	\$ 648,677	\$ 668,396	\$ 691,198	42,521	6.6%
FUNDING USES -							
Personnel Services	282,477	339,519	354,671	398,615	423,402	68,731	19.4%
Other Current Expenditures -							
- Supplies / Maintenance	47,548	48,266	49,800	55,300	52,600	2,800	5.6%
- Contractual	63,355	46,211	89,600	61,200	61,800	(27,800)	-31.0%
- Other	136,378	141,417	154,606	153,281	153,396	(1,210)	-0.8%
Capital Outlay	3,900	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 533,658	\$ 575,413	\$ 648,677	\$ 668,396	\$ 691,198	42,521	6.6%
-- STAFFING --							
Full-Time Positions	2.75	3.75	3.75	3.75	3.75		
Part-Time Positions	1.95	1.25	1.25	2.10	2.75		

Cemetery operating expenditures are accounted for in the General Fund Cemetery Department. The City also maintains the **Cemetery Perpetual Care Fund**, which is a permanent fund that accounts for endowments (see *Budget By Fund* section for additional information).



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Lot Sales:							
	Pilgrim Home Cemetery	89	108	99			✓	
	Graafschap Cemetery	53	40	52			✓	
	Pilgrim Home Cemetery Burials (Annual):							
	Graveside Services	134	164	132			✓	
	Drop Services	56	72	63			✓	
	Total Services	190	236	195				
	Full Body Burial	116	154	123			✓	
	Cremation Burial	74	82	72			✓	
	Total Burial	190	236	195				
	% of Full Body to Cremation Burial	63.79%	53.25%	58.97%			✓	
	Graafschap Cemetery Burials (Annual):							
	Graveside Services	49	38	46			✓	
	Drop Services	23	24	21			✓	
	Total Services	72	62	67				
	Full Body Burial	48	38	45			✓	
	Cremation Burial	24	24	22			✓	
	Total Burial	72	62	67				
	% of Full Body to Cremation Burial	50.00%	63.16%	49.25%			✓	
	Marker Foundation Installations:							
Pilgrim Home Cemetery	137	140	130			✓		
Graafschap Cemetery	57	96	69			✓		
Niche Sales								
Pilgrim Home Cemetery	9	6	8			✓		

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

Provides various recreational and leisure time activities which appeal to citizens of all ages and interests. Assures proper and adequate supervision at facilities and keeps them in good working condition to provide the participants with safe enjoyable activities.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	358,012	185,445	343,100	329,200	418,700	75,600	22.0%
Interest & Rents	31,225	7,916	32,000	32,000	32,000	-	0.0%
Other	-	-	-	-	1,600	1,600	100.0%
Unallocated Revenue	720,968	788,863	948,253	929,098	937,898	(10,355)	-1.1%
TOTAL FUNDING SOURCES	\$ 1,110,205	\$ 982,224	\$ 1,323,353	\$ 1,290,298	\$ 1,390,198	66,845	5.1%
FUNDING USES -							
Personnel Services	561,389	585,687	749,287	727,232	763,665	14,378	1.9%
Other Current Expenditures -							
- Supplies / Maintenance	169,761	129,832	191,277	191,377	192,900	1,623	0.8%
- Contractual	208,108	123,150	200,750	190,550	221,300	20,550	10.2%
- Other	170,947	136,547	176,039	176,139	180,833	4,794	2.7%
Capital Outlay	-	7,008	6,000	5,000	31,500	25,500	425.0%
TOTAL FUNDING USES	\$ 1,110,205	\$ 982,224	\$ 1,323,353	\$ 1,290,298	\$ 1,390,198	66,845	5.1%
-- STAFFING --							
Full-Time Positions	6.16	6.16	6.16	5.91	5.76		
Part-Time Positions	0.45	0.65	0.85	0.85	0.85		



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the Recreation Department has identified the following objectives that support the City’s strategic goals:

Goal 2: To Enhance Connections with Stakeholders

- ✓ Examine opportunities for increased collaboration with local governments, schools, and local partners
- ✓ Continue to work with other local units of governments and schools to provide recreational opportunities in the form of swapping resources
- ✓ Reduce transportation barriers for participants by working with a variety of agencies

Goal 4 To Provide Quality Services to All Stakeholders

- ✓ Specific areas of emphasis include projects as listed in the Parks Master Plan and MCIF
- ✓ Continue to enhance programs to provide a high level of customer service and quality
- ✓ Be opportunistic about providing informal and social programs for the community

Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Youth Athletic Programs Participants	1,609	3,610	3,610		✓		
	Adult Athletic Programs Participants	3,331	5,646	5,646		✓		
	Family Special Events Participants	865	13,437	13,437		✓		
	Non-Athletic Youth Programs (Fine Arts) Participants	20	135	135		✓		
	Bouws Pool Attendance	6,311	14,000	14,000		✓		

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

Enhances the community by providing outstanding and safe, functional, beautiful park and facilities for the preservation of the natural beauty of the City and for the enjoyment of all age groups.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22 \$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	94,070	104,803	85,000	90,000	95,000	10,000	11.8%
Interest & Rents	28,664	59,039	35,600	35,300	35,600	-	0.0%
Other	2,000	3,057	3,000	1,500	3,000	-	0.0%
Unallocated Revenue	1,923,489	1,793,775	2,064,786	2,004,863	2,132,647	67,861	3.3%
TOTAL FUNDING SOURCES	\$ 2,048,223	\$ 1,960,674	\$ 2,188,386	\$ 2,131,663	\$ 2,266,247	77,861	3.6%
FUNDING USES -							
Personnel Services	932,316	1,125,804	1,353,553	1,303,030	1,352,428	(1,125)	-0.1%
Other Current Expenditures -							
- Supplies / Maintenance	214,728	255,261	228,350	238,700	241,100	12,750	5.6%
- Contractual	112,581	119,863	131,350	105,450	101,700	(29,650)	-22.6%
- Other	753,798	459,374	475,133	484,483	571,019	95,886	20.2%
Capital Outlay	34,800	372	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 2,048,223	\$ 1,960,674	\$ 2,188,386	\$ 2,131,663	\$ 2,266,247	77,861	3.6%
- - STAFFING - -							
Full-Time Positions	7.40	11.00	11.40	11.40	11.40		
Part-Time Positions	14.20	14.20	13.90	16.05	15.90		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, Parks & Cemeteries Department has identified the following objectives that support the City's strategic goals:

Goal 4 To Provide Quality Services to All Stakeholders

- ✓ Specific areas of emphasis include projects as listed in the Parks Master Plan and MCIF
- ✓ Improve playgrounds, Matt Urban Sports Complex, VR Farm
- ✓ Continue Opportunities for Training
- ✓ Update infrastructure throughout the Parks system: lighting, paving, signage



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Forestry Activities						✓	
	Trees Planted	38	57	64				
	Trees Trimmed	1,220	544	1,092				
	Trees Removed	246	190	211				
	Stump Removal	266	182	226				
	Tulip Beds & Lanes - Annual Tulip Planting	363,500	363,500	372,000			✓	
	Greenhouse Planting - (Greenhouse at capacity)	100,000	100,000	83,130			✓	
	Total Area Maintained by Park Personnel (Acres)	416	416	416			✓	
	Number of Events in Park Facilities	151	151	91			✓	

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Did you know?

The City plants approximately 500,000 tulip bulbs each year and grows almost 100,000 annuals in the City owned greenhouse.



Overview

Provides nature, environmental, conservation and historical learning experiences in an outdoor classroom supplementing and enhancing classroom teaching. Plans and implements a variety of classes, lectures, field trips, natural history tours and special events for the Holland community. Fosters a greater appreciation of nature and our relationship to it while providing a place for people to relax and enjoy.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	11,212	-	-	-	-	-	0.0%
Unallocated Revenue	108,458	38,292	59,202	51,673	52,493	(6,709)	-11.3%
TOTAL FUNDING SOURCES	\$ 119,670	\$ 38,292	\$ 59,202	\$ 51,673	\$ 52,493	(6,709)	-11.3%
FUNDING USES -							
Personnel Services	81,793	12,215	13,197	13,168	13,651	454	3.4%
Other Current Expenditures -							
- Supplies / Maintenance	11,845	1,999	9,500	8,000	4,500	(5,000)	-52.6%
- Contractual	291	108	6,200	200	6,200	-	0.0%
- Other	25,741	23,970	23,305	23,305	28,142	4,837	20.8%
Capital Outlay	-	-	7,000	7,000	-	(7,000)	-100.0%
TOTAL FUNDING USES	\$ 119,670	\$ 38,292	\$ 59,202	\$ 51,673	\$ 52,493	(6,709)	-11.3%
-- STAFFING --							
Full-Time Positions	0.77	0.02	0.02	0.02	0.02		
Part-Time Positions	0.95	0.35	0.35	0.35	0.35		

Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the DeGraaf Nature Center has identified the following objectives that support the City's strategic goals:

Goal 4 To Provide Quality Services to All Stakeholders

- ✓ Specific areas of emphasis include projects as listed in the Parks Master Plan and MCIF
- ✓ Make improvements to the interior of DeGraaf (windows, flooring, exhibits)
- ✓ Work with the Outdoor Discovery Center (ODC) to evaluate program options and locations of programming: Van Raalte Farm, DeGraaf, Windmill Island Gardens (WIG)



Overview

The City provides an annual contribution to the Holland Historical Trust for the Holland Museum operations. The City also contributes towards the annual fireworks display.

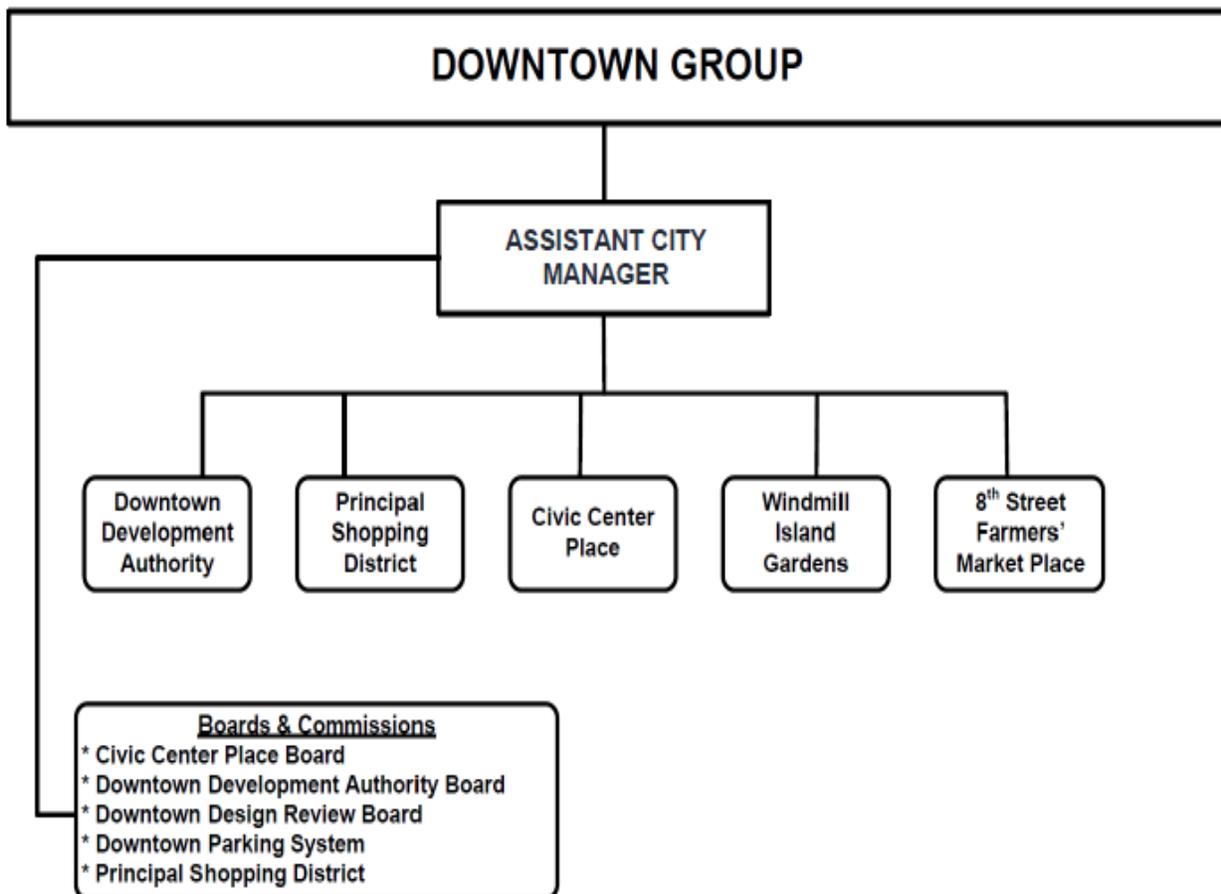
Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	109,558	109,192	110,000	110,100	110,200	200	0.2%
TOTAL FUNDING SOURCES	\$ 109,558	\$ 109,192	\$ 110,000	\$ 110,100	\$ 110,200	200	0.2%
FUNDING USES -							
Other Current Expenditures -							
- Other	9,558	9,192	10,000	10,100	10,200	200	2.0%
Transfers Out	100,000	100,000	100,000	100,000	100,000	-	0.0%
TOTAL FUNDING USES	\$ 109,558	\$ 109,192	\$ 110,000	\$ 110,100	\$ 110,200	200	0.2%



Overview

The Downtown Group is made up of: 8th Street Market, Civic Center Place, Public Parking System, Downtown Development Authority, Principal Shopping District and Windmill Island Gardens. The objective is to create and maintain quality attractions for the Holland community and its visitors with the intention of increasing overall appeal for the area; resulting in increased values and profits for local businesses.



The 8th Street Market is accounted for in the General Fund. The other operations in this group are supported by other revenue sources and accounted for in separate funds. See the *Budget By Fund* section for additional information.



Overview

A producer's market intending to connect the surrounding community with high-quality local food while supporting the livelihood of our farmers and vendors. Educates the community on the local food system while making healthy food accessible for all in a welcoming atmosphere.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	26,338	37,802	26,000	27,000	25,000	(1,000)	-3.8%
Charges for Services	111,192	105,210	117,000	79,000	78,500	(38,500)	-32.9%
Other	6,410	16	9,000	145	6,000	(3,000)	-33.3%
Unallocated Revenue	44,348	16,722	46,072	63,065	63,145	17,073	37.1%
TOTAL FUNDING SOURCES	\$ 188,288	\$ 159,750	\$ 198,072	\$ 169,210	\$ 172,645	(25,427)	-12.8%

FUNDING USES -							
Personnel Services	59,599	54,317	74,972	82,290	88,320	13,348	17.8%
Other Current Expenditures -							
- Supplies / Maintenance	13,685	9,519	10,300	5,300	3,800	(6,500)	-63.1%
- Contractual	12,853	10,093	32,900	9,900	9,900	(23,000)	-69.9%
- Other	102,151	85,821	79,900	71,720	70,625	(9,275)	-11.6%
TOTAL FUNDING USES	\$ 188,288	\$ 159,750	\$ 198,072	\$ 169,210	\$ 172,645	(25,427)	-12.8%

-- STAFFING --					
Full-Time Positions	0.30	0.30	0.30	0.22	0.30
Part-Time Positions @FTE	1.45	1.50	1.50	1.45	1.45



COVID-19 Restrictions Impacted market operations in FY 2021, resulting in reduced revenues. The FY 2022 budget anticipates continued restrictions for Summer 2021.



Fiscal Year 2022 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the 8th Street Farmers' Market Place has identified the following objectives that support the City's strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to follow Michigan Farmer's Market Association (MIFMA) COVID Regulations

Goal 2: To Enhance Connections with Stakeholders

- ✓ Decide on future direction (members, objectives, etc.) of Market Advisory Committee
- ✓ Create monthly email newsletter specifically for vendors

Goal 3: To Provide Quality Services to All Stakeholders

- ✓ Continue to raise awareness of food assistance programs available at the Market
- ✓ Offer "bike valet" from Velo City Cycles to promote alternative transportation to Market



Performance Measures

		FY-2020	FY-2021	FY-2022	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	8th Street Market Place Program Measurements							✓
	Wednesday Markets Held Each Season	31	29	29				
	Saturday Markets Held Each Season	32	362	32				
	Winter Markets Held Each Season	8	8	8				
	Night Markets Held Each Season	14	-	-				
	Total Number of Daily Vendors	60	60	60				
	Total Number of Seasonal Vendors	50	50	50				
	Saturday Chef Series Demonstrations Held	16	-	12				
	Wednesday Kids Activities Held	11	-	1				
	Special Holland Farmers Market Events	1	-	-				
	Yoga and Other Classes Held	8	-	-				
	Ottawa Food Donation Program Dates	12	-	-				
	8th Street Market Place Revenues					✓		
	Total Market Stall Rental Revenue	\$ 110,000	\$ 75,000	\$ 75,000				
EBT Program (Bridge Cards)	\$ 15,000	\$ 16,000	\$ 15,000					
Double Up Food Bucks Grant Funds	\$ 16,000	\$ 23,000	\$ 20,000					
WIC and Senior Project FRESH Coupons	\$ 10,000	\$ 9,000	\$ 9,000					
Corporate Sponsorships	\$ 6,000	\$ -	\$ 6,000					
Special Event and Class/Workshop Revenue	\$ 300	\$ -	\$ 500					
5% Bridge Card Vendor Fees	\$ 1,000	\$ 1,000	\$ 1,000					
Market Bucks Sold	\$ 5,000	\$ 4,000	\$ 3,000					
Market Merchandise Sold	\$ 300	\$ -	\$ -					

* Strategic Goals:

1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders

GENERAL FUND

PERMANENT FUNDS

(Modified Accrual)

- Cemetery Perpetual Care

Permanent Funds are governmental funds reporting upon legally restricted resources to the extent only earnings, and not principal, may be used for supporting the government's programs.

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS



Overview

This fund provides financial accountability for fifty percent of revenues from the sale of cemetery lots (including perpetual care service). Revenues accumulate in the fund, with the cash balance being continuously invested. The principal within this fund (represented by accumulated revenues of cemetery lot sales) is designated as non-expendable. Legally appropriated amounts of the expendable fund balance may be transferred to capital projects specific to enhancements and/or development of municipal cemetery facilities.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	66,937	53,700	44,000	44,000	44,000	-	0.0%
Interest & Rents	71,668	2,529	500	1,500	1,500	1,000	200.0%
Other	-	-	24,500	-	-	(24,500)	-100.0%
TOTAL FUNDING SOURCES	\$ 138,605	\$ 56,229	\$ 69,000	\$ 45,500	\$ 45,500	(23,500)	-34.1%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	7,500	4,900	-	-	-	-	0.0%
- Other	-	3,603	-	-	-	-	0.0%
Capital Outlay	-	-	5,100	5,750	-	(5,100)	-100.0%
Transfers Out	29,543	2,529	25,000	1,500	1,500	(23,500)	-94.0%
TOTAL FUNDING USES	\$ 37,043	\$ 11,032	\$ 30,100	\$ 7,250	\$ 1,500	(28,600)	-95.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 101,562	\$ 45,197	\$ 38,900	\$ 38,250	\$ 44,000		
ENDING BALANCE -							
Designated / Reserved	1,757,000	1,799,897	1,839,898	1,839,898	1,879,897		
Undesignated / Unreserved	70,110	72,410	71,309	70,659	74,660		
TOTAL FUND EQUITY	\$ 1,827,110	\$ 1,872,307	\$ 1,911,207	\$ 1,910,557	\$ 1,954,557		

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

(Modified Accrual)

- MVH Major Streets
- MVH Local Streets
- Allegan County Road Tax
- Ottawa County Road Tax
- Street Improvements Reserve
- Downtown Public Parking
- Downtown Snowmelt System
- Principal Shopping District
- Cable TV Public Access
- Herrick District Library Taxation
- Police Criminal Justice Training
- Revolving Cash Assistance
- Dangerous Structures
- Holland Energy Fund

Special Revenue funds are governmental funds that account for proceeds of specific revenue sources (other than those of major capital projects), which are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

Overview

The Major Street Fund is established pursuant to State of Michigan P.A. 51 of 1951, as amended. Its purpose is to receive formula distributions from the Michigan Transportation Fund. Funding is also received from the State's Local Road Program (also known as Build Michigan) and State P.A. 48 Metro Act Maintenance Fee payments.

These revenues are required to be expended for maintenance and/or construction of designated *major* streets and bridges. The local government is allowed to transfer a portion of these revenues to the Local Street Fund to use on designated *local* streets and bridges (ref: Michigan P.A. 51 of 1951, as amended).

Budget Summary

Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Licenses & Permits	22,365	16,500	30,000	20,000	25,000	(5,000)	-16.7%
Intergovernmental	3,928,356	3,619,164	4,156,605	4,043,475	4,145,215	(11,390)	-0.3%
Interest & Rents	49,343	41,275	20,000	20,000	10,000	(10,000)	-50.0%
Other	77,626	-	-	3,160	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 4,077,690	\$ 3,676,939	\$ 4,206,605	\$ 4,086,635	\$ 4,180,215	(26,390)	-0.6%
FUNDING USES -							
Personnel Services	483,591	502,715	652,940	617,850	702,550	49,610	7.6%
Other Current Expenditures -							
- Supplies / Maintenance	215,628	236,325	216,000	202,500	211,800	(4,200)	-1.9%
- Contractual	255,553	264,848	262,900	286,400	316,400	53,500	20.3%
- Other	482,184	442,349	564,325	511,825	519,350	(44,975)	-8.0%
Capital Outlay	1,372,399	1,547,098	1,985,000	2,224,460	2,825,000	840,000	42.3%
Transfers Out	470,799	220,063	469,812	428,725	463,500	(6,312)	-1.3%
TOTAL FUNDING USES	\$ 3,280,154	\$ 3,213,398	\$ 4,150,977	\$ 4,271,760	\$ 5,038,600	887,623	21.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 797,536	\$ 463,541	\$ 55,628	\$ (185,125)	\$ (858,385)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,598,154	2,061,695	2,117,323	1,876,570	1,018,185		
TOTAL FUND EQUITY	\$ 1,598,154	\$ 2,061,695	\$ 2,117,323	\$ 1,876,570	\$ 1,018,185		
-- STAFFING --							

NOTE: Several staffing positions listed under Street O&M Dept are charged to this fund.

Overview

The Local Street Fund is established pursuant to State of Michigan P.A. 51 of 1951, as amended. Its purpose is to receive formula distributions from the Michigan Transportation Fund. Funding is also received from the State's Local Road Program (also known as Build Michigan).

Revenues are required to be expended for maintenance and/or construction of designated *local* streets and bridges. All outlays for construction of *local streets* must be matched dollars-for-dollar with locally derived sources (ref: Michigan P.A. 51 of 1951, as amended).

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Licenses & Permits	25,345	34,445	48,000	48,000	48,000	-	0.0%
Intergovernmental	886,936	926,298	1,074,188	1,038,715	1,066,900	(7,288)	-0.7%
Interest & Rents	518	3,299	2,000	1,000	500	(1,500)	-75.0%
Transfers In	470,799	220,063	469,812	428,725	463,500	(6,312)	-1.3%
TOTAL FUNDING SOURCES	\$ 1,383,598	\$ 1,184,105	\$ 1,594,000	\$ 1,516,440	\$ 1,578,900	(15,100)	-0.9%
FUNDING USES -							
Personnel Services	559,059	495,749	680,600	659,990	707,100	26,500	3.9%
Other Current Expenditures -							
- Supplies / Maintenance	205,519	210,055	248,000	224,950	224,000	(24,000)	-9.7%
- Contractual	65,534	55,874	109,900	110,000	110,300	400	0.4%
- Other	550,419	422,427	555,500	521,500	537,500	(18,000)	-3.2%
Capital Outlay	3,067	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 1,383,598	\$ 1,184,105	\$ 1,594,000	\$ 1,516,440	\$ 1,578,900	(15,100)	-0.9%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-	-	-
Undesignated / Unreserved	2,000	2,000	2,000	2,000	2,000	2,000	-
TOTAL FUND EQUITY	\$ 2,000	-					
-- STAFFING --							

NOTE: Several staffing positions listed under Street O&M Dept are charged to this fund.



Overview

The Allegan County Road Tax fund receives a portion of a county-wide, voted property tax millage; distribution is based on the taxable value of the City located in the County, compared to the taxable value of the entire County. Outlays are in the form of interfund transfers to designated street, bridge, and right-of-way projects located within the corresponding county.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	527,548	551,034	427,000	435,000	390,000	(37,000)	-8.7%
Interest & Rents	2,924	-	500	1,500	500	-	0.0%
Other	8,074	-	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 538,546	\$ 551,034	\$ 427,500	\$ 436,500	\$ 390,500	(37,000)	-8.7%
FUNDING USES -							
Other Current Expenditures -							
- Other	-	806	-	-	-	-	0.0%
Transfers Out	802,317	351,095	425,000	310,000	575,000	150,000	35.3%
TOTAL FUNDING USES	\$ 802,317	\$ 351,901	\$ 425,000	\$ 310,000	\$ 575,000	150,000	35.3%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (263,771)	\$ 199,133	\$ 2,500	\$ 126,500	\$ (184,500)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	45,386	244,519	247,019	371,019	186,519		
TOTAL FUND EQUITY	\$ 45,386	\$ 244,519	\$ 247,019	\$ 371,019	\$ 186,519		



Overview

The Ottawa County Road Tax fund receives a portion of a county-wide, voted property tax millage; distribution is based on the taxable value of the City located in the County, compared to the taxable value of the entire County. Outlays are in the form of interfund transfers to designated street, bridge, and right-of-way projects located within the corresponding county.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	375,896	391,459	350,000	350,000	350,000	-	0.0%
Interest & Rents	-	639	200	700	200	-	0.0%
TOTAL FUNDING SOURCES	\$ 375,896	\$ 392,098	\$ 350,200	\$ 350,700	\$ 350,200	-	0.0%
FUNDING USES -							
Other Current Expenditures -							
- Other	508	-	100	-	-	(100)	-100.0%
Transfers Out	330,000	350,000	367,505	367,505	350,000	(17,505)	-4.8%
TOTAL FUNDING USES	\$ 330,508	\$ 350,000	\$ 367,605	\$ 367,505	\$ 350,000	(17,605)	-4.8%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 45,388	\$ 42,098	\$ (17,405)	\$ (16,805)	\$ 200		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	46,748	88,846	71,441	72,041	72,241		
TOTAL FUND EQUITY	\$ 46,748	\$ 88,846	\$ 71,441	\$ 72,041	\$ 72,241		

Overview

Primary funding is attained from a property tax levy. Funding can also be provided in the form of bond proceeds when debt is issued for a construction project. Outlays are in the form of interfund transfers for streets, bridges, and right-of-way projects.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	1,274,181	1,322,339	1,395,580	1,395,407	1,460,614	65,034	4.7%
Intergovernmental	239,865	262,617	470,250	253,990	178,510	(291,740)	-62.0%
Interest & Rents	-	7,375	-	-	-	-	0.0%
Transfers In	18,243	19,972	26,140	25,009	28,360	2,220	8.5%
TOTAL FUNDING SOURCES	\$ 1,532,289	\$ 1,612,303	\$ 1,891,970	\$ 1,674,406	\$ 1,667,484	(224,486)	-11.9%
FUNDING USES -							
Other Current Expenditures -							
- Other	14,675	-	-	-	-	-	0.0%
Transfers Out	1,211,357	1,673,827	2,390,000	1,145,200	2,132,000	(258,000)	-10.8%
TOTAL FUNDING USES	\$ 1,226,032	\$ 1,673,827	\$ 2,390,000	\$ 1,145,200	\$ 2,132,000	(258,000)	-10.8%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 306,257	\$ (61,524)	\$ (498,030)	\$ 529,206	\$ (464,516)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	325,275	263,751	(234,279)	792,957	328,441		
TOTAL FUND EQUITY	\$ 325,275	\$ 263,751	\$ (234,279)	\$ 792,957	\$ 328,441		

Overview

The downtown area includes several municipally owned public parking lots and two parking structures. Various privately owned parking lots, some of which are leased to the City of Holland for use as public parking facilities, are also available.

The primary revenue source is an annual operating assessment levied against property owners within the designated downtown district that receive direct and indirect benefit from parking lots. Expenditures include routine maintenance and upkeep of public parking lots and parking decks, lease payments on privately-owned lots and minor capital projects.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	213,880	245,659	232,930	232,930	239,918	6,988	3.0%
Charges for Services	29,070	26,774	28,750	28,750	28,750	-	0.0%
Interest & Rents	29,035	32,298	24,247	23,747	23,747	(500)	-2.1%
TOTAL FUNDING SOURCES	\$ 271,985	\$ 304,731	\$ 285,927	\$ 285,427	\$ 292,415	6,488	2.3%
FUNDING USES -							
Personnel Services	80,860	79,927	102,906	98,098	105,374	2,468	2.4%
Other Current Expenditures -							
- Supplies / Maintenance	55,735	57,790	71,745	70,400	117,035	45,290	63.1%
- Contractual	1,222	8,058	11,602	10,552	10,552	(1,050)	-9.1%
- Other	116,155	117,715	123,761	119,199	122,742	(1,019)	-0.8%
Transfers Out	10,115	10,418	10,730	10,730	110,730	100,000	932.0%
TOTAL FUNDING USES	\$ 264,087	\$ 273,908	\$ 320,744	\$ 308,979	\$ 466,433	145,689	45.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 7,898	\$ 30,823	\$ (34,817)	\$ (23,552)	\$ (174,018)		
ENDING BALANCE -							
Designated / Reserved	30,000	30,000	30,000	30,000	30,000		
Undesignated / Unreserved	231,262	262,085	227,268	238,533	64,515		
TOTAL FUND EQUITY	\$ 261,262	\$ 292,085	\$ 257,268	\$ 268,533	\$ 94,515		
-- STAFFING --							
Full-Time Positions	0.52	0.52	0.42	0.42	0.42		
Part-Time Positions @ FTE	0.75	0.25	0.38	0.38	0.38		

Note: Several staffing positions from Street & OM Dept are charged to this fund.



Overview

Revenues are received from an annual operating special assessment levied against property owners within a designated downtown district benefiting from the snowmelt system. Public space assessments for the Police and Ottawa County Court Complex parking lot and parking deck, the 8th Street Market Area and the 7th Street & 9th Street Parking Decks are also received. The Motor Vehicle Highway Major Streets Fund and the Parking System Fund also pay space assessments. Expenditures include operating and maintaining the snowmelt system.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	292,669	318,970	328,937	322,244	338,905	9,968	3.0%
Interest & Rents	1,255	1,567	1,000	1,000	1,000	-	0.0%
Transfers In	60,115	60,418	20,730	20,730	20,730	-	0.0%
TOTAL FUNDING SOURCES	\$ 354,039	\$ 380,955	\$ 350,667	\$ 343,974	\$ 360,635	9,968	2.8%
FUNDING USES -							
Other Current Expenditures -							
- Other	214,977	199,280	230,862	232,114	234,016	3,154	1.4%
Transfers Out	142,356	142,356	142,356	142,356	142,356	-	0.0%
TOTAL FUNDING USES	\$ 357,333	\$ 341,636	\$ 373,218	\$ 374,470	\$ 376,372	3,154	0.8%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (3,294)	\$ 39,319	\$ (22,551)	\$ (30,496)	\$ (15,737)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	50,565	89,884	67,333	59,388	43,651		
TOTAL FUND EQUITY	\$ 50,565	\$ 89,884	\$ 67,333	\$ 59,388	\$ 43,651		

Overview

This fund promotes the downtown shopping district via a coordinated effort of marketing and special events. Revenues are received from an annual operating assessment levied against property owners within the designated downtown district benefiting from the PSD and from special event fees. Expenditures include advertising & marketing, consultants and special event fees designed to benefit the downtown.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	198,106	212,538	189,970	189,970	212,000	22,030	11.6%
Intergovernmental	-	-	3,049	3,018	-	(3,049)	-100.0%
Charges for Services	81,769	70,923	100	6,500	33,600	33,500	33500.0%
Interest & Rents	2,949	2,418	500	1,000	1,000	500	100.0%
Other	40,420	20,920	18,650	22,648	27,600	8,950	48.0%
TOTAL FUNDING SOURCES	\$ 323,244	\$ 306,799	\$ 212,269	\$ 223,136	\$ 274,200	61,931	29.2%
FUNDING USES -							
Personnel Services	123,533	120,350	138,840	129,435	150,133	11,293	8.1%
Other Current Expenditures -							
- Supplies / Maintenance	6,131	1,051	4,009	1,100	1,300	(2,709)	-67.6%
- Contractual	28,182	19,145	103,700	65,003	14,200	(89,500)	-86.3%
- Other	135,664	125,848	20,825	23,325	113,850	93,025	446.7%
Capital Outlay	-	-	16,000	12,393	-	(16,000)	-100.0%
TOTAL FUNDING USES	\$ 293,510	\$ 266,394	\$ 283,374	\$ 231,256	\$ 279,483	(3,891)	-1.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 29,734	\$ 40,405	\$ (71,105)	\$ (8,120)	\$ (5,283)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	133,576	173,981	102,876	165,861	160,578		
TOTAL FUND EQUITY	\$ 133,576	\$ 173,981	\$ 102,876	\$ 165,861	\$ 160,578		
-- STAFFING --							
Full-Time Positions	1.15	1.15	0.95	1.08	1.15		
Part-Time Positions @ FTE	0.75	0.75	0.75	0.50	0.75		



Overview

In accordance with terms of a licensing agreement with the cable television firms, Comcast, Inc. and AT&T, Inc. and Michigan P.A. 480 of 2006 entitled *Uniform Video Service Local Franchise Act*, the City of Holland received an annual franchise fee equal to 5 percent of gross subscriber revenues. Expenditures include operating costs associated with providing local cable television programming services and enhancements to communications technology to meet the informational needs of the City.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	470,069	453,654	451,000	448,300	447,000	(4,000)	-0.9%
Interest & Rents	5,238	2,741	3,000	3,000	3,000	-	0.0%
Other	3,150	947	1,700	2,500	2,500	800	47.1%
TOTAL FUNDING SOURCES	\$ 478,457	\$ 457,342	\$ 455,700	\$ 453,800	\$ 452,500	(3,200)	-0.7%
FUNDING USES -							
Personnel Services	216,304	230,295	222,927	241,412	235,187	12,260	5.5%
Other Current Expenditures -							
- Supplies / Maintenance	3,399	8,521	7,100	10,000	26,200	19,100	269.0%
- Contractual	7,461	3,430	1,000	1,000	1,500	500	50.0%
- Other	45,546	23,543	35,414	16,964	20,312	(15,102)	-42.6%
Capital Outlay	13,748	33,586	25,500	3,500	27,100	1,600	6.3%
Transfers Out	366,000	150,000	150,000	150,000	150,000	-	0.0%
TOTAL FUNDING USES	\$ 652,458	\$ 449,375	\$ 441,941	\$ 422,876	\$ 460,299	18,358	4.2%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (174,001)	\$ 7,967	\$ 13,759	\$ 30,924	\$ (7,799)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	236,142	244,109	257,868	275,033	267,234		
TOTAL FUND EQUITY	\$ 236,142	\$ 244,109	\$ 257,868	\$ 275,033	\$ 267,234		
-- STAFFING --							
Full-Time Positions	2.10	2.10	2.10	2.10	2.10		
Part-Time Positions	0.85	0.85	0.85	0.85	0.85		

Overview

Herrick Public Library (municipally owned by the City of Holland) became *Herrick District Library* (a separate area-wide library entity) in 1997. Rather than the library entity imposing its own tax levy, the intergovernmental contractual arrangement provides that the City and three adjacent townships that make up the library district levy an identical tax millage rate and each taxing unit will pay the collected taxes to the library district. Effective July 1, 2017 Herrick District Library became a taxing authority. Delinquent receivables in this fund are for tax year 2016 and prior.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	-	102	200	-	200	-	0.0%
TOTAL FUNDING SOURCES	\$ -	\$ 102	\$ 200	\$ -	\$ 200	-	0.0%
FUNDING USES -							
Other Current Expenditures -							
- Other	2	-	200	100	200	-	0.0%
TOTAL FUNDING USES	\$ 2	\$ -	\$ 200	\$ 100	\$ 200	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (2)	\$ 102	\$ -	\$ (100)	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	2	104	104	4	4		
TOTAL FUND EQUITY	\$ 2	\$ 104	\$ 104	\$ 4	\$ 4		

Overview

State of Michigan Act 302 of 1982 requires district courts to impose an added assessment on civic infractions under the Michigan Vehicle Code , with a few exceptions. The assessments are in addition to the fines and court costs ordered to be paid and forwarded to the State of Michigan. The State distributes 60% of assessments to local governments based upon the number of full-time police officers currently employed. The funding supplement training appropriations in the Public Safety Police Division. The funding is not in the form of a grant.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	9,544	9,104	11,450	11,450	11,450	-	0.0%
TOTAL FUNDING SOURCES	\$ 9,544	\$ 9,104	\$ 11,450	\$ 11,450	\$ 11,450	-	0.0%
FUNDING USES -							
Other Current Expenditures -							
- Other	10,728	9,437	11,450	11,450	11,450	-	0.0%
TOTAL FUNDING USES	\$ 10,728	\$ 9,437	\$ 11,450	\$ 11,450	\$ 11,450	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (1,184)	\$ (333)	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	4,926	4,593	4,593	4,593	4,593		
TOTAL FUND EQUITY	\$ 4,926	\$ 4,593	\$ 4,593	\$ 4,593	\$ 4,593		

Overview

This fund provides upfront working capital assistance for construction projects for which special assessment bonds are issued. This fund receives significant reimbursement revenue from long term special assessment installment payments.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Special Assessments	182,589	104,643	90,310	90,310	85,965	(4,345)	-4.8%
Interest & Rents	30,207	29,966	18,088	20,288	9,615	(8,473)	-46.8%
TOTAL FUNDING SOURCES	\$ 212,796	\$ 134,609	\$ 108,398	\$ 110,598	\$ 95,580	(12,818)	-11.8%
FUNDING USES -							
Transfers Out	119,839	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 119,839	\$ -	\$ -	\$ -	\$ -	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 92,957	\$ 134,609	\$ 108,398	\$ 110,598	\$ 95,580		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	431,952	566,561	674,959	677,159	772,739		
TOTAL FUND EQUITY	\$ 431,952	\$ 566,561	\$ 674,959	\$ 677,159	\$ 772,739		



Overview

Various sections and sub-sections within Chapters 6, 14, 15 and 19 of the City Ordinance Code establish local government authority for actions to be taken regarding housing and business properties that are considered to be dangerous. Legal actions the city government can impose include the right to secure, fix or demolish such properties if the property owner of record does not take appropriate action in a timely manner. In such instances, the City submits an invoice to the property owner for reimbursement of costs incurred.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Other	-	3,432	15,000	21,000	10,000	(5,000)	-33.3%
Transfers In	10,300	-	-	-	190	190	100.0%
TOTAL FUNDING SOURCES	\$ 10,300	\$ 3,432	\$ 15,000	\$ 21,000	\$ 10,190	(4,810)	-32.1%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	417	724	500	300	300	(200)	-40.0%
- Contractual	1,690	4,275	2,100	1,600	1,600	(500)	-23.8%
- Other	-	3,397	10,000	30,000	10,000	-	0.0%
Transfers Out	10,300	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 12,407	\$ 8,396	\$ 12,600	\$ 31,900	\$ 11,900	(700)	-5.6%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (2,107)	\$ (4,964)	\$ 2,400	\$ (10,900)	\$ (1,710)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	17,574	12,610	15,010	1,710	-		
TOTAL FUND EQUITY	\$ 17,574	\$ 12,610	\$ 15,010	\$ 1,710	\$ -		



Overview

The Holland Energy Fund is a Michigan non-profit corporation as authorized by the Home Rule Cities Act and the Municipal Utility Residential Clean Energy Program Act. The Board of Directors consist of three members of the City Council and up to two members of the Holland Board of Public Works. Activities include facilitating and/or financing residential building energy improvements in the City with approved efficiency measures.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	585	440	100	2,100	1,000	900	900.0%
Other	58,981	85,526	102,000	71,435	72,800	(29,200)	-28.6%
Transfers In	300,000	275,000	325,000	275,000	325,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 359,566	\$ 360,966	\$ 427,100	\$ 348,535	\$ 398,800	(28,300)	-6.6%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	-	248	-	110	-	-	0.0%
- Contractual	72,445	81,084	262,300	97,645	268,800	6,500	2.5%
- Other	138,524	91,307	240,000	155,000	245,000	5,000	2.1%
Debt Service Payments							
- Interest & Fees	18,637	26,624	38,000	26,500	26,000	(12,000)	-31.6%
TOTAL FUNDING USES	\$ 229,606	\$ 199,263	\$ 540,300	\$ 279,255	\$ 539,800	(500)	-0.1%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 129,960	\$ 161,703	\$ (113,200)	\$ 69,280	\$ (141,000)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	344,189	505,892	392,692	575,172	434,172		
TOTAL FUND EQUITY	\$ 344,189	\$ 505,892	\$ 392,692	\$ 575,172	\$ 434,172		

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

(Modified Accrual)

- General Obligation
- Act 99

Debt Service Funds are governmental funds that account for financial resources accumulated to provide payment of principal, interest and fees on general obligation, limited tax general obligation, building authority and special assessment debt.

Current City of Holland bond ratings:

- Moody's Investor Service Aa2
- Standard & Poor's AA.

(Reviewed and rated in 2018.)

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

Overview

The fund accounts for revenues from property taxes, internal transfers in and investments used for payment of principal and interest of the general obligation bonds sold.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimated	Adopted Budget	FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Taxes	6,019,625	5,707,703	5,541,176	5,523,851	4,925,741	(615,435)	-11.1%
Investment Income	37,272	32,040	10,000	12,000	10,000	-	0.0%
Other	1,902,747	1,900,424	1,893,736	1,898,406	1,892,752	(984)	-0.1%
Transfers In	1,260,966	590,368	703,164	698,184	708,178	5,014	0.7%
TOTAL SOURCES	\$ 9,220,610	\$ 8,230,535	\$ 8,148,076	\$ 8,132,441	\$ 7,536,671	(611,405)	-7.5%
FUNDING USES -							
Other Current Expenditures -							
- Other	2,797	-	500	500	500	-	0.0%
Debt Service Payments -							
- Principal, 2015 Pension Bond	2,335,000	2,380,000	2,435,000	2,435,000	2,500,000	65,000	2.7%
- Intr & Fees, 2015 Pension Bond	540,780	494,761	439,959	439,959	377,361	(62,598)	-14.2%
- Principal, Act 34 Cap Improv	1,000,000	120,000	135,000	135,000	150,000	15,000	11.1%
- Intr & Fees, Act 34 Cap Improv	110,110	96,265	91,465	91,465	85,728	(5,737)	-6.3%
- Principal, Act 34 Streets	685,000	715,000	-	-	-	-	0.0%
- Intr & Fees, Act 34 Streets	34,248	11,440	-	-	-	-	0.0%
- Principal, 2016A Civic Bond	-	-	195,000	195,000	200,000	5,000	2.6%
- Intr & Fees, 2016A Civic Bond	120,938	120,938	118,744	118,744	114,050	(4,694)	-4.0%
- Principal, 2016B Civic Bond	175,000	175,000	275,000	275,000	275,000	-	0.0%
- Intr & Fees, 2016B Civic Bond	361,309	355,826	351,242	351,242	345,027	(6,215)	-1.8%
- Principal, 2016 Refund Bond	1,510,000	1,755,000	1,785,000	1,785,000	1,805,000	20,000	1.1%
- Intr & Fees, 2016 Refund Bond	89,060	65,225	39,384	39,384	13,177	(26,207)	-66.5%
- Principal, 2018 Pension Bond	640,000	650,000	670,000	670,000	685,000	15,000	2.2%
- Intr & Fees, 2018 Pension Bond	683,933	670,217	654,535	654,535	637,251	(17,284)	-2.6%
- Building Authority Rent	138,855	-	-	-	-	-	0.0%
- Energy Performance Payment	335,681	335,681	335,681	335,681	335,681	-	0.0%
- Principal, 2018 Cap Improv	-	-	100,000	100,000	100,000	-	0.0%
- Intr & Fees, 2018 Cap Improv	-	236,219	234,594	234,594	231,344	(3,250)	-1.4%
TOTAL USES	\$ 8,762,711	\$ 8,181,572	\$ 7,861,104	\$ 7,861,104	\$ 7,855,119	(5,985)	-0.1%
- - FUND EQUITY - -							
Increase (Decrease)	457,899	48,963	286,972	271,337	(318,448)		
TOTAL FUND EQUITY	\$ 883,484	\$ 932,447	\$ 1,219,419	\$ 1,203,784	\$ 885,336		



Overview

This fund accounts for revenue paid by property taxes and is used for installment payments due on the loan used to pay for energy upgrades to City facilities.

Budget Summary

Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimated	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents:							
G.O. Debt Service	\$ 335,681	\$ 335,681	\$ 335,681	\$ 335,681	\$ 335,681	-	0.0%
TOTAL SOURCES	\$ 335,681	-	0.0%				
FUNDING USES -							
Debt Service Payments							
Principal	\$ 283,621	\$ 289,911	\$ 296,171	\$ 296,171	\$ 302,692	6,521	0.0%
Interest & Fees	52,060	45,770	39,510	39,510	32,989	(6,521)	0.0%
TOTAL USES	\$ 335,681	-	0.0%				
-- FUND EQUITY --							
Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Ending Balance							
- Municipal Long-term Debt	-	-	-	-	-	-	-
TOTAL FUND EQUITY	\$ -	-	-				

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

(Modified Accrual)

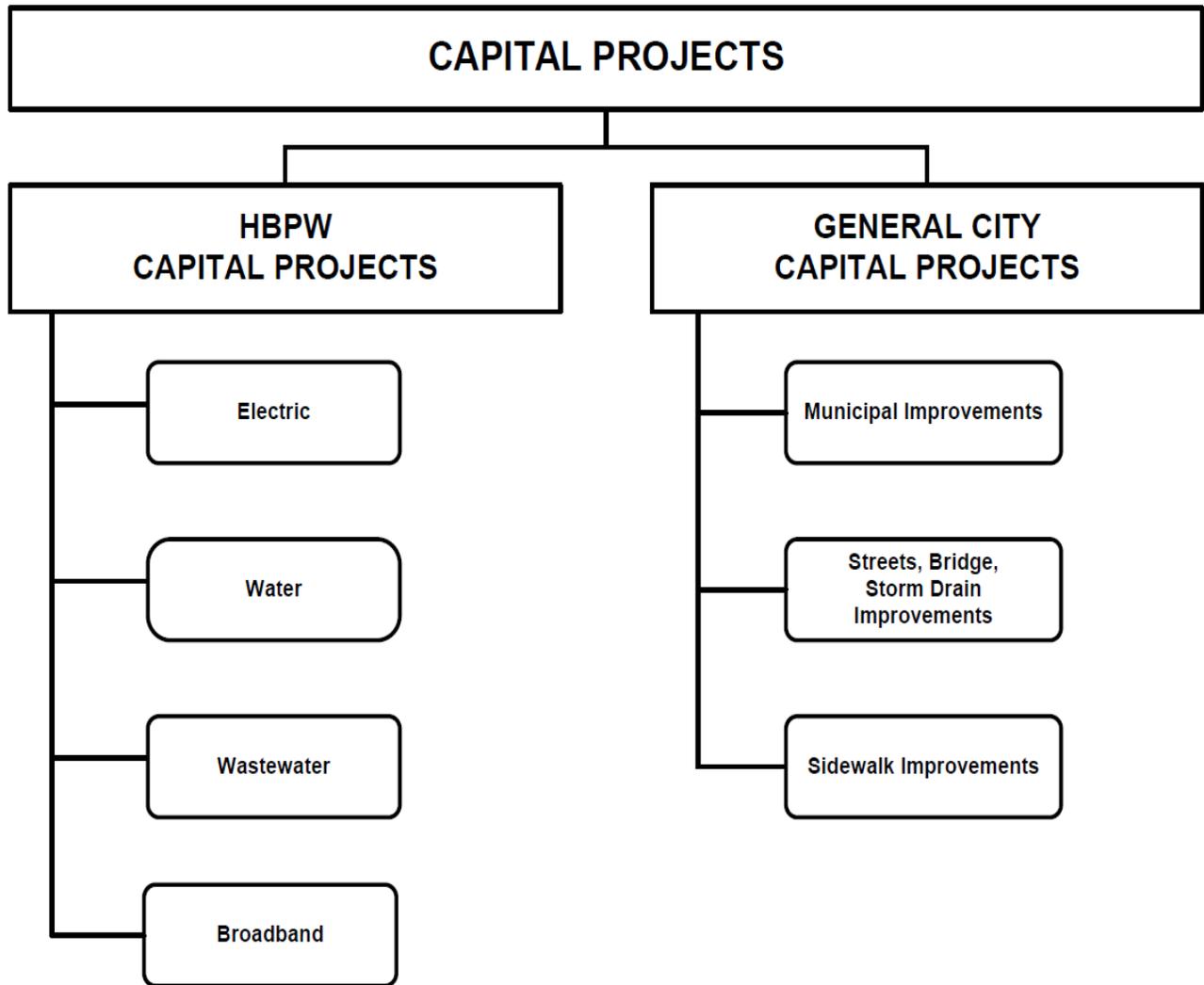
- Municipal Capital Improvement Fund
- Sidewalks
- Street Infrastructure

COMPONENT UNITS



Overview

Capital Project Funds are governmental funds that account for financial resources designated for maintaining, expanding and construction of new infrastructure and facilities. HBPW projects are financed by utility operations reported in the appropriate proprietary funds.





Overview

Municipal Capital Projects represent new construction or major improvements to municipal facilities, equipment and infrastructure. Projects are frequently multi-year with reserves established to assure project financing requirements are met.

Financing for capital projects is derived from various sources, including property taxes and special assessments, grants from governments and non-government agencies, inter-fund transfers and contributions from the private sector. Larger projects may require financing through the issuance of debt instruments.

Each capital project fund supports multi-year revenues and expenditures spanning inception to completion. For annual financial reports purposes, revenue and expenditures are also recognized by fiscal year. Open budget balances at fiscal year end are carried forward to the ensuing fiscal year.



EVALUTION

Department Directors submit a list of projects, ranking them in order of priority according to need, financial resources, historical value and grant availability. The Assistant City Manager compiles the list for discussion by City Council during the Annual Advance.

PUBLIC INPUT

Annually citizens can share ideas, remarks and concerns regarding current issues and capital needs during Coffee with City Council and the HBPW Board. These meetings were cancelled this year due to the COVID-19 pandemic, so an email address was published allowing citizens to provide input electronically. Citizens also have the opportunity to provide input at the two budget study sessions and the Public Hearing.

APPROVAL OF THE CAPITAL IMPROVEMENT PLAN

The Municipal Capital Improvement Plan is scheduled to be adopted on May 12, 2021.

MANAGEMENT & ADMINISTRATIVE PROJECTS:

Phone System: \$73,000 to replace the existing phone system

Ice Rink: \$10,000 to begin planning for the proposed Ice Rink in the North Downtown area

Regional Initiatives: \$75,000 represents a portion of the wholesale net income transfer from the HBPW for regional initiative planning or capital expenditures, as appropriated by City Council. Unused funds will accumulate in a designated fund balance for future appropriation.

DOWNTOWN PROJECTS:

Snowmelt Planning: \$30,000 for continued planning to replace portions of the network in the downtown area

Downtown Restroom: \$25,000 to update the public restroom at the corner of 9th Street and Central Avenue

Parking Lots: \$100,000 to continue repaving the various public parking lots

PUBLIC SAFETY PROJECTS:

Intersection Cameras: \$50,000 to install intersection cameras for enhanced safety and monitoring of key intersections

Energy Wheel: \$50,000 to replace the existing wheel in the Police Department air-handling system

Fire Station Planning: \$25,000 to evaluate department needs while planning for station renovation in fiscal year 2023

Body Cams: \$250,000 for body cameras for the police officers

Air Pack Replacement: \$250,000 to replace the self-contained breathing apparatus used by the firefighters

Police Department Shooting Range: \$30,000 to finish sound proofing the shooting range

PARKS AND RECREATION PROJECTS:

City Hall: \$50,000 to repair mortar around the windows and \$99,500 for security cameras

Civic Center Place: \$15,000 for miscellaneous maintenance costs

DeGraaf Nature Center: \$15,000 for miscellaneous maintenance costs

Bouws Pool: \$150,000 for miscellaneous upgrades, including repairs to the lockers room

City Facilities: \$75,000 for building maintenance costs, without having to wait for the next budget cycle. This is proposed to continue in future budgets.

Parks:

- \$75,000 for Fix It First Costs to address maintenance issues in the various City parks, without having to wait for the next budget cycle. This is proposed to continue in future budgets
- \$50,000 to replace the HVAC unit on the storage building
- \$150,000 for repaving at various parks
- \$250,000 to improve lighting at the Matt Urban Park ball fields
- \$50,000 to resurface the tennis courts at Moran park
- \$50,000 for improvements to Moran Park

Window Nature Playground: \$150,000 for a nature themed playground in North Downtown

Waterfront Holland: \$150,000 to continue planning redevelopment building on the Waterfront Holland Planning process

TRANSPORTATION PROJECTS:

Transportation Facility:

- \$80,000 to install a heavy-duty hoist for repairing large trucks
- \$10,000 to repair an existing vehicle hoist
- \$25,000 for building maintenance

Radio Upgrade: \$130,000 to upgrade the radios used by the Streets, Parks Department employees

Snowmelt: \$425,000 for installation of snowmelt during 10th Street renovation

Pedestrian Lighting: \$60,000 to replace various pedestrian lights that are in poor condition

COMMUNITY & NEIGHBORHOOD SERVICES PROJECTS:

Museum: \$10,000 for regular maintenance and repairs to the building

Cappon and Settlers Homes: \$15,000 for improvements determined necessary by the Holland Historical Trust

Gateway / Wayfinding Signs: \$25,000 for additional signage throughout the City

CNS Offices: \$400,000 to remodel the City Hall offices

COMMUNITY ENERGY STRATEGIES PROJECTS:

Holland Energy Fund: \$325,000 contribution for the Home Energy Retrofit Program

TRANSFERS TO OTHER FUNDS:

Citywide Tree Planting: \$50,000 to the General Fund, Economic Development & Sustainability, to expand the tree canopy throughout the City.

Snowmelt: \$10,000 to the Snowmelt Fund to assist with operating costs for the network

Sidewalk Repair: \$50,000 to the Sidewalk Fund to repair and replace various segments of the citywide network



Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	169,748	176,774	292,490	285,074	307,946	15,456	5.3%
Intergovernmental	196,962	35,125	96,500	85,099	37,415	(59,085)	-61.2%
Interest & Rents	60,988	58,772	21,000	20,982	21,000	-	0.0%
Other	3,726,038	257,742	208,720	208,845	175,000	(33,720)	-16.2%
Bond Proceeds	7,251,850	-	-	-	-	-	0.0%
Transfers In	1,623,338	3,235,142	2,430,240	2,913,348	3,171,812	741,572	30.5%
TOTAL SOURCES	\$13,028,924	\$ 3,763,555	\$ 3,048,950	\$ 3,513,348	\$ 3,713,173	664,223	21.8%
FUNDING USES -							
Other Current Expenditures -							
- Other	322,001	479,380	415,904	415,904	510,000	94,096	22.6%
Capital Outlay	13,686,493	1,961,203	3,236,677	2,678,677	2,612,500	(624,177)	-19.3%
Transfers Out	735,137	441,000	824,486	774,486	860,000	35,514	4.3%
TOTAL USES	\$14,743,631	\$ 2,881,583	\$ 4,477,067	\$ 3,869,067	\$ 3,982,500	(494,567)	-11.0%
-- FUND EQUITY --							
Increase (Decrease)	\$ (1,714,707)	\$ 881,972	\$ (1,428,117)	\$ (355,719)	\$ (269,327)		
Ending Balance -							
Reserved -							
- Regional Initiatives	-	366,022	793,922	669,522	1,286,124		
- Fire Station Renovation	1,041,372	1,210,156	1,367,032	1,337,173	1,505,096		
- Fire Truck Replacement	-	-	-	-	250,000		
Undesignated / Unreserved	2,543,262	2,890,428	877,535	2,104,192	800,340		
TOTAL FUND EQUITY	\$ 3,584,634	\$ 4,466,606	\$ 3,038,489	\$ 4,110,887	\$ 3,841,560		



MUNICIPAL CAPITAL IMPROVEMENTS FUND

	FY 2022 Budget	FY 2023 Potential	FY 2024 Potential	FY 2025 Potential	FY 2026 Potential	FY 2027 Potential
- - ESTIMATED BEGINNING FUND BALANCE AT JULY 1 - -						
Reserved:						
- Regional Initiatives	669,522	1,286,124	1,437,000	1,614,560	1,999,065	2,445,203
- Fire Station Renovation	1,337,173	1,505,096	-	-	-	-
- Fire Truck Replacement	-	250,000	500,000	750,000	1,000,000	1,250,000
Undesignated / Unreserved	<u>2,104,192</u>	<u>800,340</u>	<u>(520,523)</u>	<u>(537,970)</u>	<u>(562,712)</u>	<u>(705,005)</u>
Total	<u>\$ 4,110,887</u>	<u>\$ 3,841,560</u>	<u>\$ 1,416,477</u>	<u>\$ 1,826,590</u>	<u>\$ 2,436,353</u>	<u>\$ 2,990,198</u>

- - FINANCING SOURCES - -

<u>PROPERTY TAX & ASSESSMENTS:</u>						
Fire Station Renovation (.1585 mills)	192,923	196,781	-	-	-	-
Additional - in excess of .1585 mills	115,023	117,323	-	-	-	-
Personal Property Tax Reimbursement	37,415	35,000	35,000	35,000	35,000	35,000
Brownfield TIF - 9th St Parking Deck	75,428	250,000	300,000	350,000	350,000	350,000
Brownfield TIF - 6th St	-	2,700,000	-	-	-	-
<u>GRANTS:</u>						
MI DNR - Lakeview Park	-	-	200,000	-	-	-
Recreation - Various	25,000	-	25,000	-	-	-
Local - Playground Equipment	-	-	150,000	-	-	-
<u>BONDS:</u>						
Fire Station Renovation	-	4,298,123	-	-	-	-
Recreation Center	-	-	-	15,000,000	-	-
<u>PRIVATE DONATIONS:</u>						
Window Nature Playground	150,000	-	-	-	-	-
Ice Rink	-	250,000	1,500,000	-	-	-
Futball @ Moran	-	-	175,000	-	-	-
Kollen Park Bandshell	-	1,750,000	-	-	-	-
<u>TRANSFERS IN FROM:</u>						
BPW - Dividend	491,380	372,000	107,713	-	-	-
BPW - Wholesale	1,262,402	563,814	603,840	689,258	781,707	700,000
BPW - Wholesale Regional	841,602	375,876	402,560	459,505	521,138	500,000
General Fund-Fire Vehicle	250,000	250,000	250,000	250,000	250,000	250,000
Centralized Vehicle/Equipment Fd	130,000	-	-	-	-	-
Downtown Parking Fund	100,000	-	75,000	-	75,000	-
Sidewalk Fund	21,000	-	-	-	-	-
WIG Fund	-	200,000	-	-	-	-
Investment Income	20,000	20,000	20,000	20,000	20,000	20,000
Rent-Agricultural Land Lease	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL FINANCING SOURCES	<u>\$ 3,713,173</u>	<u>\$ 11,379,917</u>	<u>\$ 3,845,113</u>	<u>\$ 16,804,763</u>	<u>\$ 2,033,845</u>	<u>\$ 1,856,000</u>



MUNICIPAL CAPITAL IMPROVEMENTS FUND

	FY 2022 Budget	FY 2023 Potential	FY 2024 Potential	FY 2025 Potential	FY 2026 Potential	FY 2027 Potential
- - FINANCING USES - -						
MANAGEMENT & ADMINISTRATIVE SERVICES PROJECTS:						
Special Planning Funds: Waterfront	-	50,000	-	50,000	-	-
Community Redevelopment Funds	-	25,000	-	-	-	-
Phone System	73,000	-	-	-	-	-
Ice Rink Planning	10,000	-	-	-	-	-
Regional Initiatives	75,000	75,000	75,000	75,000	75,000	75,000
Total	158,000	150,000	75,000	125,000	75,000	75,000
DOWNTOWN PROJECTS:						
Parking and Wayfinding Signage	-	10,000	-	10,000	-	-
8th St Streetscape		100,000				
Snowmelt Planning	30,000	-	-	-	-	-
Streetscape Refreshment	-	-	350,000	-	-	-
Downtown Restroom Rehab	25,000	-	-	-	-	-
6th St	-	2,700,000	-	-	-	-
Ice Rink Construction	-	-	1,500,000	-	-	-
Parking Lot Paving	100,000	-	75,000	-	75,000	-
Total	155,000	2,810,000	1,925,000	10,000	75,000	-
PUBLIC SAFETY PROJECTS:						
Emergency Response Vehicle		210,000	-	-	-	-
Intersection Cameras	50,000	-	-	-	-	-
Energy Wheel	50,000	-	-	-	-	-
Fire Station Planning	25,000	-	-	-	-	-
Fire Station Additions/Renovations	-	6,000,000	-	-	-	-
Radio Replacement	-	-	50,000	50,000	-	-
HPD Body Cams	250,000	-	-	-	-	-
HPD Roof Replacement	-	-	-	175,000	-	-
Use of Force Video Simulation	-	150,000	-	-	-	-
Fire Air Pack Replacement	250,000	-	-	-	-	-
Shooting Range-Dampen Sound	30,000	-	-	-	-	-
Total	655,000	6,360,000	50,000	225,000	-	-



MUNICIPAL CAPITAL IMPROVEMENTS FUND

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Budget	Potential	Potential	Potential	Potential	Potential
- - FINANCING USES - -						
PARKS & RECREATION PROJECTS:						
City Hall Window Mortar Repair	50,000	-	-	-	-	-
City Hall - Security Cameras	99,500	-	-	-	-	-
Civic Center - Maintenance	15,000	15,000	25,000	25,000	25,000	25,000
Civic Center - Event Lighting	-	100,000	-	-	-	-
Civic Center - Room Dividers	-	200,000	-	-	-	-
Civic Center - Venue Upgrades	-	25,000	-	-	-	-
Civic Center - Food and Beverage	-	15,000	-	15,000	-	-
DeGraaf Maintenance	10,000	-	25,000	-	10,000	-
Bouws Pool Improvements	150,000	-	-	-	50,000	-
Maintenance Costs - Facilities	75,000	50,000	75,000	50,000	75,000	75,000
Lakeview Park (by Laketown Twp)	-	-	300,000	-	-	-
Fix It First Costs - Parks	75,000	75,000	75,000	75,000	75,000	75,000
Futball @ Moran Park	-	-	175,000	-	-	-
Pickleball Courts	-	-	10,000	-	-	-
WIG - Interpretive building	-	200,000	-	-	-	-
HVAC - Former Dial-A-Ride Bldg	50,000	-	-	-	-	-
Paving at Parks	150,000	-	-	-	-	-
Maplewood Turf	-	-	-	-	500,000	-
Maplewood Gazebos	-	-	-	90,000	-	-
Matt Urban - Light Improvements	250,000	-	-	-	-	-
Tennis Court Resurfacing	50,000	-	-	50,000	-	-
Moran Park Tennis Courts	-	475,000	-	-	-	-
Moran Park Improvements	50,000	-	-	-	50,000	-
Heinz Boardwalk	75,000	-	-	-	-	-
Kollen Park-Outdoor Perform Fac	-	1,750,000	-	-	-	-
Playgrounds	-	75,000	-	75,000	-	-
Window Nature Playground	150,000	-	-	-	-	-
Move Old Greenhouse	-	750,000	-	-	-	-
Recreation Center Planning	-	-	100,000	-	-	-
Riverview Park	-	150,000	-	-	-	-
Recreation Center	-	-	-	15,000,000	-	-
Waterfront Holland	150,000	150,000	150,000	-	-	-
Total	1,399,500	4,030,000	935,000	15,380,000	785,000	175,000

TRANSPORTATION PROJECTS:

Roof Maintenance	-	-	-	-	80,000	-
New Heavy Duty Hoist	80,000	-	-	-	-	-
Radio upgrade	130,000	-	-	-	-	-
Hoist Repairs	10,000	-	-	-	-	-
10th St Snowmelt	425,000	-	-	-	-	-
Building Maintenance	25,000	25,000	-	25,000	-	-
Pedestrian Light Replacement	60,000	-	-	-	-	-
Total	730,000	25,000	-	25,000	80,000	-



MUNICIPAL CAPITAL IMPROVEMENTS FUND

	FY 2022 Budget	FY 2023 Potential	FY 2024 Potential	FY 2025 Potential	FY 2026 Potential	FY 2027 Potential
- - FINANCING USES - -						
COMMUNITY & NEIGHBORHOOD SERVICES PROJECTS:						
Museum Repairs	10,000	25,000	10,000	25,000	10,000	25,000
Cappon & Settlers Homes	15,000	5,000	15,000	5,000	5,000	15,000
Gateway/Wayfinding Signs	25,000	-	25,000	-	25,000	-
Office Remodel	400,000	-	-	-	-	-
Kensington Park Planning	-	-	-	-	25,000	-
Total	450,000	30,000	50,000	30,000	65,000	40,000
COMMUNITY ENERGY STRATEGIES PROJECTS:						
Holland Energy Fund Contribution	325,000	300,000	300,000	300,000	300,000	300,000
TRANSFERS OUT						
General Fund - Trees	50,000	50,000	50,000	50,000	50,000	50,000
Snowmelt Fund	10,000	-	-	-	-	-
Sidewalk Repairs	50,000	50,000	50,000	50,000	50,000	50,000
Total	110,000	100,000	100,000	100,000	100,000	100,000
TOTAL FINANCING USES	\$ 3,982,500	\$ 13,805,000	\$ 3,435,000	\$ 16,195,000	\$ 1,480,000	\$ 690,000
- - ESTIMATED ENDING FUND BALANCE AT JUNE 30 - -						
Reserved:						
- Regional Initiatives	1,286,124	1,437,000	1,614,560	1,999,065	2,445,203	2,870,203
- Fire Station Renovation	1,505,096	-	-	-	-	-
- Fire Truck Replacement	250,000	500,000	750,000	1,000,000	1,250,000	1,500,000
Undesignated / Unreserved	800,340	(520,523)	(537,970)	(562,712)	(705,005)	(214,005)
Total	\$ 3,841,560	\$ 1,416,477	\$ 1,826,590	\$ 2,436,353	\$ 2,990,198	\$ 4,156,198

Overview

Street Capital Projects represent preservation and/or major renovation to the City's streets, alleys and storm drain infrastructure.

Financing for capital projects is derived from various sources, including special assessments, grants from governments and inter-fund transfers from Street Improvement Funds.

Each capital project fund supports multi-year revenues and expenditures spanning inception to completion. For annual financial reports purposes, revenue and expenditures are also recognized by fiscal year. Open budget balances at fiscal year end are carried forward to the ensuing fiscal year.



EVALUATION

As part of the annual budget process, the Transportation Director and his staff evaluate potential projects using the Asset Management Plan as a guide. Staff estimates resources available from the Street Improvement Funds, which pay for the projects.

PAVEMENT SURFACE EVALUATION RATING (PASER)

Annually the engineering staff performs a visual rating of the road network, giving each segment a PASER rating. The rating helps determine how best to invest available resources.

Surface Type: Asphalt

Rating	Condition	Treatment
9 & 10	Excellent	No maintenance required
8	Very Good	Little or no maintenance
7	Good	Crack sealing and minor patching
5 & 6	Fair – Good	Preservative treatments (non-structural)
3 & 4	Poor – Fair	Structural renewal (overlay)
1 & 2	Failed	Reconstruction

Surface Type: Concrete

Rating	Condition	Treatment
9 & 10	Excellent	No maintenance required
7 & 8	Very Good	Routine maintenance
5 & 6	Fair – Good	Surface repairs, sealing, partial-depth patching
3 & 4	Poor – Fair	Extensive slab or joint rehabilitation
1 & 2	Failed	Reconstruction

COLLABORATION

City staff meets with HBPW staff, comparing the list of potential City street projects to the list of potential HBPW utility improvements. Coordinating the timing of street projects and utility projects allows for cost sharing while updating infrastructure.

A Six Year Street Improvement Plan is included in the annual budget but City Council will approve each project budget individually as bids are received.



Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	233,000	1,482,893	637,495	637,405	1,202,937	565,442	88.7%
Other	-	7,571	-	-	25,000	25,000	100.0%
Transfers In	2,453,514	2,374,922	3,332,505	1,972,705	3,482,000	149,495	4.5%
TOTAL FUNDING SOURCES	\$ 2,686,514	\$ 3,865,386	\$ 3,970,000	\$ 2,610,110	\$ 4,709,937	739,937	18.6%
FUNDING USES -							
Capital Outlay	2,686,514	3,865,386	3,970,000	2,610,110	4,709,937	739,937	18.6%
TOTAL FUNDING USES	\$ 2,686,514	\$ 3,865,386	\$ 3,970,000	\$ 2,610,110	\$ 4,709,937	739,937	18.6%
-- FUND EQUITY --							
Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Ending Balance -							
Designated / Reserved	-	-	-	-	-	-	-
Undesignated / Unreserved	53,773	53,773	53,773	53,773	53,773	53,773	
TOTAL FUND EQUITY	\$ 53,773	\$ 53,773	\$ 53,773	\$ 53,773	\$ 53,773	\$ 53,773	

The HBPW share of these projects is included in the Electric, Water and Wastewater Fund financial summaries.



Description	FY 2022 Budget	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated
-- ESTIMATED BEGINNING FUND BALANCE AT JULY 1 --						
FUNDS -						
MVH Major Street	1,876,570	1,018,185	869,948	884,638	811,178	697,588
Allegan County Road Tax	371,019	186,519	34,819	40,619	104,519	76,719
Ottawa County Road Tax	72,041	72,241	29,241	43,341	64,741	43,541
Street Improvement Reserve	792,957	328,441	271,941	244,941	248,041	281,841
TOTAL	\$ 3,112,587	\$ 1,605,386	\$ 1,205,949	\$ 1,213,539	\$ 1,228,479	\$ 1,099,689

-- FUNDING SOURCES --						
MVH Major Street Fund -						
Intergovernmental	4,145,215	4,246,338	4,328,200	4,411,700	4,496,800	4,605,400
Fees	25,000	25,000	25,000	25,000	30,000	30,000
Investment Income	10,000	5,000	2,000	1,000	1,000	1,000
Subtotal	<u>4,180,215</u>	<u>4,276,338</u>	<u>4,355,200</u>	<u>4,437,700</u>	<u>4,527,800</u>	<u>4,636,400</u>
Allegan County Road Tax Fund -						
Intergovernmental	390,000	397,800	405,800	413,900	422,200	430,600
Investment Income	500	500	-	-	-	-
Subtotal	<u>390,500</u>	<u>398,300</u>	<u>405,800</u>	<u>413,900</u>	<u>422,200</u>	<u>430,600</u>
Ottawa County Road Tax Fund -						
Intergovernmental	350,000	357,000	364,100	371,400	378,800	386,400
Investment Income	200	-	-	-	-	-
Subtotal	<u>350,200</u>	<u>357,000</u>	<u>364,100</u>	<u>371,400</u>	<u>378,800</u>	<u>386,400</u>
Street Improvement Reserve Fund -						
Property Tax & Assessments	1,460,614	1,475,500	1,505,000	1,535,100	1,565,800	1,597,100
Intergovernmental	178,510	150,000	150,000	150,000	150,000	150,000
Transfers In	28,360	-	-	-	-	-
Subtotal	<u>1,667,484</u>	<u>1,625,500</u>	<u>1,655,000</u>	<u>1,685,100</u>	<u>1,715,800</u>	<u>1,747,100</u>
TOTAL FUNDING SOURCES	\$ 6,588,399	\$ 6,657,138	\$ 6,780,100	\$ 6,908,100	\$ 7,044,600	\$ 7,200,500



Description	FY 2022 Budget	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated
- - FUNDING USES - -						
MVH Major Street Fund -						
Trunkline Maintenance	4,000	5,000	5,000	5,000	8,000	8,000
Administrative	20,500	21,000	22,000	22,000	22,500	23,000
Street Maintenance	1,725,600	1,811,900	1,902,500	1,997,600	2,097,500	2,202,400
Transfers Out-MVH Loc St Fund	463,500	486,675	511,010	536,560	563,390	591,560
Projects:						
- Resurfacing Program	900,000	-	-	-	250,000	300,000
- Sealcoat Project	-	50,000	50,000	-	-	-
- 10th St; Lincoln to VanRaalte	650,000	-	-	-	-	-
- Paw Paw Bridge Rehab	50,000	-	-	-	-	-
- College Ave; 24th to 14th St	500,000	-	-	-	-	-
- Country Club; Legion Pk-8th St	600,000	-	-	-	-	-
- 6th St; River to Columbia	50,000	50,000	650,000	-	-	-
- Traffic Signal Coordination	25,000	-	-	-	-	-
- Non-Motorized Studies	50,000	-	-	-	-	-
- Pine Ave; 7th to 22nd St	-	800,000	-	-	-	-
- 32nd St; Old Orchard-Ottawa	-	700,000	-	-	-	-
- Waverly at M-40;Left Turn Lane	-	-	100,000	-	-	-
- VanRaalte Ave; 11th to 24th St	-	-	1,000,000	-	-	-
- Columbia Ave; 9th to 24th St	-	-	-	750,000	-	-
- 32nd St; Ottawa to Lincoln	-	-	-	850,000	-	-
- River Ave Resurfacing	-	-	-	-	200,000	-
- 24th St; Waverly-Country Club	-	-	-	-	500,000	-
- 17th St; South Shore - Central	-	-	-	-	1,000,000	-
- 13th St; Central to Fairbanks	-	-	-	-	-	500,000
- Pine Ave; Bridge to 7th St	-	-	-	-	-	750,000
- Drain Projects & Assessments	-	500,000	100,000	350,000	-	100,000
Subtotal	5,038,600	4,424,575	4,340,510	4,511,160	4,641,390	4,474,960
Allegan County Road Tax Fund Projects -						
- Resurfacing Program	100,000	-	400,000	300,000	300,000	200,000
- Sealcoat Project	-	-	-	50,000	50,000	50,000
- MDOT US-31 Reconstruction	50,000	-	-	-	-	-
- Washington; Concrete Repairs	75,000	-	-	-	-	-
- 32nd St; Old Orchard-Ottawa	-	300,000	-	-	-	-
- 40th St Ditch Enclosure	-	250,000	-	-	-	-
- Drain Projects & Assessments	350,000	-	-	-	100,000	150,000
Subtotal	575,000	550,000	400,000	350,000	450,000	400,000



Description	FY 2022 Budget	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated
-- FUNDING USES --						
Ottawa County Road Tax Fund Projects -						
- 10th St; Lincoln to VanRaalte	350,000	-	-	-	-	-
- Pine Ave; 7th to 22nd St	-	400,000	-	-	-	-
- 6th St; River to Columbia	-	-	350,000	-	-	-
- Columbia Ave; 9th to 24th St	-	-	-	350,000	-	-
- River Ave Resurfacing	-	-	-	-	200,000	-
- 24th St; Waverly-Country Club	-	-	-	-	200,000	-
- 13th St; Central to Fairbanks	-	-	-	-	-	100,000
- Pine Ave; Bridge to 7th St	-	-	-	-	-	250,000
Subtotal	<u>350,000</u>	<u>400,000</u>	<u>350,000</u>	<u>350,000</u>	<u>400,000</u>	<u>350,000</u>
Street Improvement Reserve Fund Projects -						
- Resurfacing Program	100,000	1,200,000	850,000	900,000	750,000	800,000
- Crack Sealing Program	75,000	75,000	100,000	100,000	100,000	100,000
- Retaining Wall Project	75,000	75,000	100,000	100,000	100,000	100,000
- 10th St; Lincoln to VanRaalte	600,000	-	-	-	-	-
- College Ave; 24th to 14th St	750,000	-	-	-	-	-
- Country Club; Legion Pk-8th S	500,000	-	-	-	-	-
- Pine Ave; 7th to 22nd St	-	300,000	-	-	-	-
- 6th St; River to Columbia	-	-	500,000	-	-	-
- 16th St & US-31 Landscaping	-	-	100,000	-	-	-
- Columbia Ave; 9th to 24th St	-	-	-	400,000	-	-
- 32nd St; Ottawa to Lincoln	-	-	-	150,000	-	-
- River Ave Resurfacing	-	-	-	-	600,000	-
- 24th St; Waverly-Country Club	-	-	-	-	100,000	-
- 13th St; Central to Fairbanks	-	-	-	-	-	500,000
- Drain Projects & Assessments	32,000	32,000	32,000	32,000	32,000	282,000
Subtotal	<u>2,132,000</u>	<u>1,682,000</u>	<u>1,682,000</u>	<u>1,682,000</u>	<u>1,682,000</u>	<u>1,782,000</u>
TOTAL FUNDING USES	<u>\$ 8,095,600</u>	<u>\$ 7,056,575</u>	<u>\$ 6,772,510</u>	<u>\$ 6,893,160</u>	<u>\$ 7,173,390</u>	<u>\$ 7,006,960</u>

-- ESTIMATED BEGINNING FUND BALANCE AT JUNE 30 --

FUNDS -

MVH Major Street	1,018,185	869,948	884,638	811,178	697,588	859,028
Allegan County Road Tax	186,519	34,819	40,619	104,519	76,719	107,319
Ottawa County Road Tax	72,241	29,241	43,341	64,741	43,541	79,941
Street Improvement Reserve	328,441	271,941	244,941	248,041	281,841	246,941
TOTAL	<u>\$ 1,605,386</u>	<u>\$ 1,205,949</u>	<u>\$ 1,213,539</u>	<u>\$ 1,228,479</u>	<u>\$ 1,099,689</u>	<u>\$ 1,293,229</u>



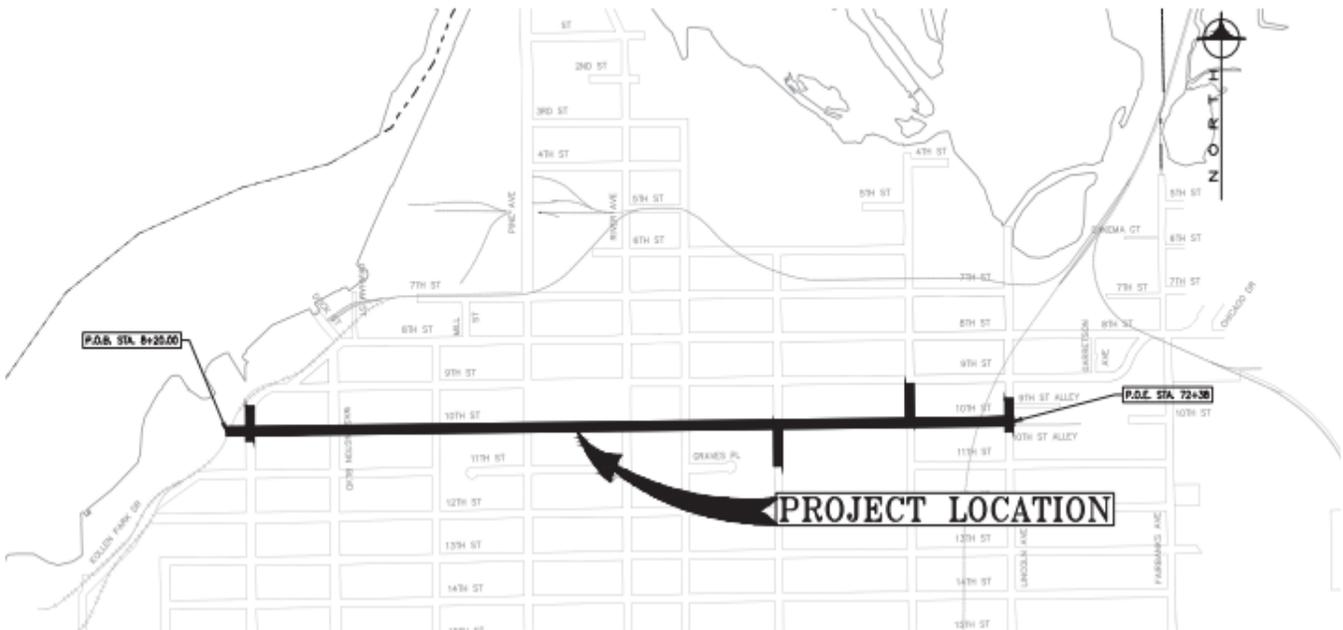
10th Street Reconstruction

Budget: \$7.07 million

Project Description - Reconstruction of 10th Street from Van Raalte to Lincoln Avenue, including Columbia Avenue between 9th and 10th Street as well as College Avenue between 10th Street and the mid-block cross walk to Graves Place. The projects spans 1.2 miles and will fully reconstruct the roadway along with replacement of most underground utilities. Certain areas include small elements of snowmelt transmission improvements, with snowmelt distribution for sidewalks between River and Central Avenue.

A \$1.2 million Federal Surface Transportation Block Grant has been awarded to assist with project funding.

Contractor: Kamminga & Roodvoets (K&R)





College Avenue Reconstruction

Budget: \$2.27 million

Project Description - Reconstruction of College Avenue, between 14th and 24th Street, includes new payment, curb and gutter, storm sewer, water services and watermain. Additionally, sidewalks will be replaced in some areas as well as new ADA compliant sidewalk ramps.

Contractor: Schipper's Excavating



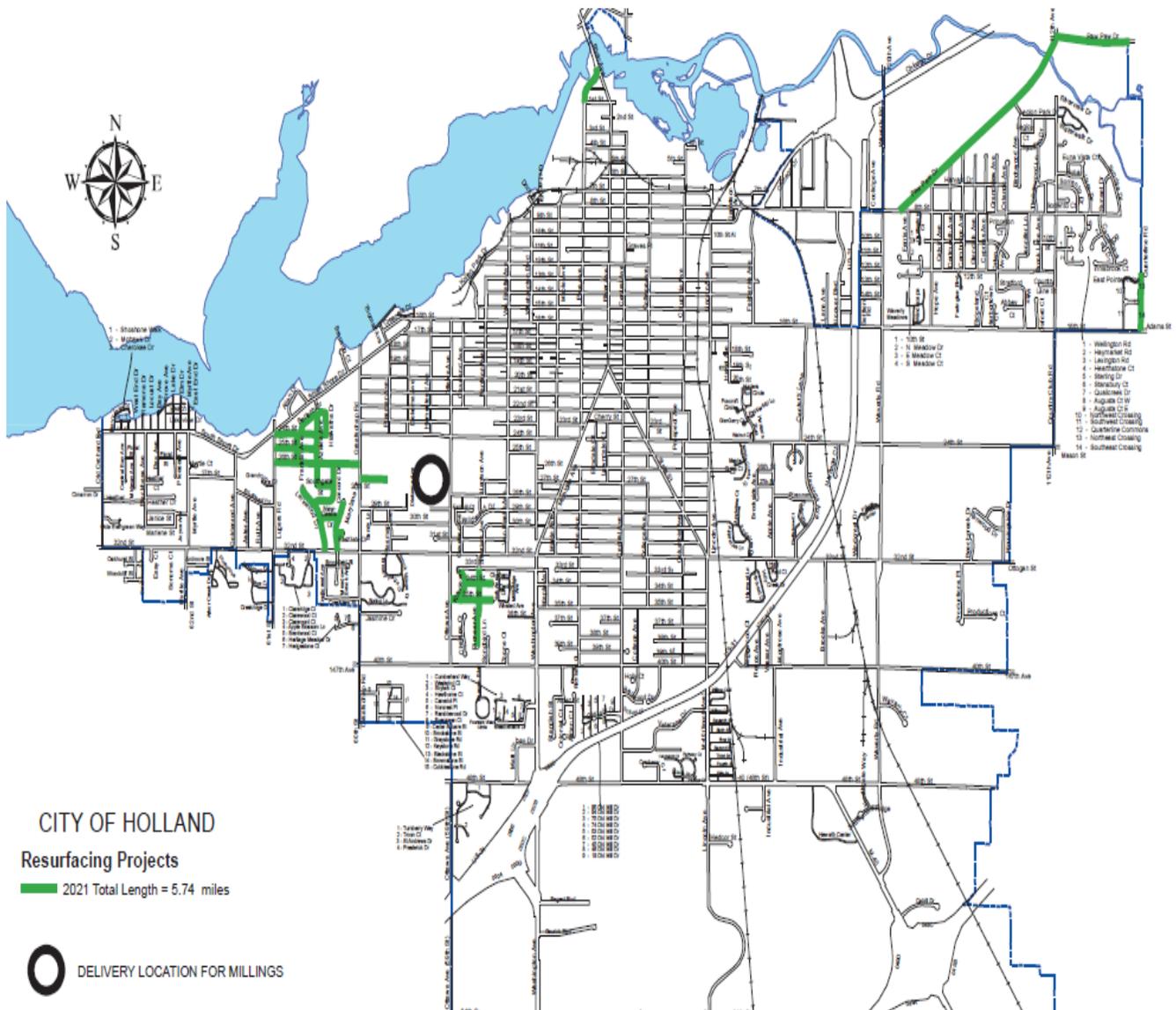


2021 Resurfacing Project

Budget: \$1.0 million

Project Description - Resurfacing streets involves removal (milling) of the overlay surface, but leaving the base layer. Streets in green on the map below are scheduled for resurfacing.

Contractor: Black Gold Transport





Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	53,043	55,050	174,448	174,448	182,577	8,129	4.7%
Intergovernmental	9,995	10,942	35,000	31,750	22,315	(12,685)	-36.2%
Interest & Rents	1,183	43	-	550	100	100	100.0%
Transfers In	60,000	116,000	50,000	50,000	50,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 124,221	\$ 182,035	\$ 259,448	\$ 256,748	\$ 254,992	(4,456)	-1.7%
FUNDING USES -							
Other Current Expenditures -							
- Repairs	77,298	164,268	150,000	222,700	215,000	65,000	43.3%
- Asphalt Walkways	7,953	18,420	10,000	1,000	1,000	(9,000)	-90.0%
- Brick Maintenance / Repairs	2,775	30,127	25,000	5,000	10,000	(15,000)	-60.0%
Transfers Out	-	-	41,000	20,000	21,000	(20,000)	-48.8%
TOTAL FUNDING USES	\$ 88,026	\$ 212,815	\$ 226,000	\$ 248,700	\$ 247,000	21,000	9.3%
-- FUND EQUITY --							
Increase (Decrease)	\$ 36,195	\$ (30,780)	\$ 33,448	\$ 8,048	\$ 7,992		
Ending Balance -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	43,294	12,514	45,962	20,562	28,554		
TOTAL FUND EQUITY	\$ 43,294	\$ 12,514	\$ 45,962	\$ 20,562	\$ 28,554		



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Budget	Projected	Projected	Projected	Projected

- - FUNDING SOURCES & USES - -

ELECTRIC UTILITY PROJECTS (Further Information on Various Pages in Utilities Service Group):

Financing Sources:

Electric Fund - Net Revenues	3,295,636	9,585,950	10,465,210	10,947,362	8,273,808
Financed from Cash Reserves	<u>9,895,832</u>	<u>6,859,850</u>	<u>177,967</u>	<u>(1,977,780)</u>	<u>557,828</u>
	<u><u>13,191,468</u></u>	<u><u>6,405,941</u></u>	<u><u>7,073,139</u></u>	<u><u>5,240,000</u></u>	<u><u>5,620,122</u></u>

Financing Uses:

Power Resources	1,445,000	605,000	3,320,000	810,000	720,000
Electric Transmission, Distribution & Admin Projects	<u>11,350,000</u>	<u>15,540,000</u>	<u>7,265,000</u>	<u>8,110,000</u>	<u>7,910,000</u>
	<u><u>396,468</u></u>	<u><u>300,800</u></u>	<u><u>58,177</u></u>	<u><u>49,583</u></u>	<u><u>201,636</u></u>
	<u><u>13,191,468</u></u>	<u><u>16,445,800</u></u>	<u><u>10,643,177</u></u>	<u><u>8,969,583</u></u>	<u><u>8,831,636</u></u>

WATER UTILITY PROJECTS (Further Information on Various Pages in Utilities Service Group):

Financing Sources:

Water Fund - Net Revenues	3,427,731	3,699,348	3,931,035	3,983,903	4,138,291
Financed with Bond Proceeds			-	-	-
Financed from Cash Reserves	<u>14,133,221</u>	<u>6,361,497</u>	<u>2,518,860</u>	<u>2,932,940</u>	<u>1,672,869</u>
	<u><u>17,560,952</u></u>	<u><u>10,060,845</u></u>	<u><u>6,449,895</u></u>	<u><u>6,916,843</u></u>	<u><u>5,811,160</u></u>

Financing Uses:

Water Plant	2,273,110	1,384,500	1,630,000	945,000	903,000
Water Distribution & Admin	<u>15,287,842</u>	<u>8,676,345</u>	<u>4,819,895</u>	<u>5,971,843</u>	<u>4,908,160</u>
	<u><u>17,560,952</u></u>	<u><u>10,060,845</u></u>	<u><u>6,449,895</u></u>	<u><u>6,916,843</u></u>	<u><u>5,811,160</u></u>

WASTEWATER UTILITY PROJECTS (Further Information on Various Pages in Utilities Service Group):

Financing Sources:

Wastewater Fund - Net Revenues	504,250	1,131,229	1,372,338	1,073,392	624,523
Financed with Bond Proceeds	13,000,000	5,800,000	-	-	-
Financed from Cash Reserves	<u>16,940,331</u>	<u>3,293,626</u>	<u>2,263,590</u>	<u>2,735,183</u>	<u>4,772,682</u>
	<u><u>17,444,581</u></u>	<u><u>10,224,855</u></u>	<u><u>3,635,928</u></u>	<u><u>3,808,575</u></u>	<u><u>5,397,205</u></u>

Financing Uses:

Wastewater Plant	14,658,388	8,212,500	2,265,000	2,490,000	3,637,000
Wastewater Collection & Admin	<u>2,786,193</u>	<u>2,012,355</u>	<u>1,370,928</u>	<u>1,318,575</u>	<u>1,760,205</u>
	<u><u>17,444,581</u></u>	<u><u>10,224,855</u></u>	<u><u>3,635,928</u></u>	<u><u>3,808,575</u></u>	<u><u>5,397,205</u></u>

Water Reclamation Facility Anaerobic Digester

Construction on the new anaerobic digestion system at the Holland Area Water Reclamation Facility (HAWRF) began in October 2020 with completion expected in 2023. The project received official loan approval in September (2020) through Michigan’s Clean Water State Revolving Fund (SRF) administered by the Michigan Department of Environment, Great Lakes and Energy (EGLE). Due to the green infrastructure nature of the project, \$6 million of loan principle forgiveness was also awarded from Green Project Reserve (GPR) funding.

Demolition activities and underground utility installations for the new process have been completed. In addition, a five-foot thick concrete slab and twenty-four-foot concrete ring wall that will support the two-million-gallon egg-shaped digester (ESD) tank have also been constructed. The ESD steel tank construction will begin in June 2021 and continue through the spring of 2022.

When completed, the new digestion process will reduce the volume of biosolids generated at the site by approximately 50% and treat them to Class A Exceptional Quality (EQ) standards. The Class A treated biosolids can be beneficially reused for fertilizer and soil conditioning on sites such as agricultural land, forests, lawns, and home gardens.

Budget: \$33,700,000

Current Status: Construction Process

Major Milestones:

Design Start:	October 2019
Construction Start:	October 2020
Substantial Completion:	June 2023



IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGETS

Project	Type of Cost	Additional (Savings)
<i>***** Municipal Capital Improvement Projects *****</i>		
Downtown - Restroom Update	Plumbing Repairs	\$ (1,000)
Public Parking - Lot Repaving	Fill Potholes	(5,000)
Public Safety - Intersection Cameras	Utility Bills	100
Public Safety - Replace Energy Wheel	Air System Maintenance	(7,000)
Public Safety - Body Cams	Recording Software License	45,000
Recreation - Bouws Pool Upgrade	Repair Bills	(1,000)
City Hall - Security Cameras	Utility Bills	150
City Hall - Renovate 3rd Floor Offices	Utility Bills	(2,000)
Facilities - Maintenance Costs	Prevents Major Repair Costs	(25,000)
Baseline Fix It First Costs for Parks	Prevents Major Repair Costs	(25,000)
Parks - Storage Building HVAC Unit	Utility Bills	1,000
North Downtown - Nature Playground	Grounds Maintenance	400
Transportation - Heavy Duty Hoist	Annual inspection	250
Transportation - Repair Existing Hoist	Maintenance Bills	(500)
Pedestrian Lighting - Replace Old Poles	Maintenance and Utility Bills	(5,000)
Holland Museum - Maintenance	Utility Bills	<u>(1,000)</u>
Municipal Capital Improvement Projects Total		<u>\$ (25,600)</u>
<i>***** Street Projects *****</i>		
Projects reducing the need for maintenance		
10th St; Lincoln to Van Raalte Reconstruction		(5,000)
College Ave; 14th - 24th St Reconstruction		(8,000)
Country Club Rd; Legion Park to 8th St Reconstruction		(2,500)
2021 Resurfacing & Crack Sealing		<u>(10,000)</u>
Street Projects Total		<u>\$ (25,500)</u>
Total Impact of Capital Projects on Operating Budgets		<u>\$ (51,100)</u>

Planning costs for future projects, with no impact on FY 2022 operating budgets:

North Downtown Ice Rink, Regional Initiatives, Snowmelt, Waterfront Holland and Fire Station Renovation

Projects considered one time expenditures, with no immediate impact on operating budgets:

- Replace Telephone System
- Air Pack Replacement
- Shooting Range Sound Dampening
- Various Parks - Repaving
- Downtown Wayfinding Signage
- City Wide Tree Planting
- Moran Park - Improvements
- Moran Park - Tennis Courts Resurfacing
- Holland Energy Fund Contribution
- Sidewalk Repairs

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

(Modified Accrual)

- Brownfield Redevelopment Authority
- Downtown Development Authority
- Holland Historical Trust
- SmartZone

Component units are entities for which the elected officials of a government are financially accountable and organizations whose exclusion would cause a government's financial statements to be misleading.

Overview

The Brownfield Redevelopment Authority Financing Act, State of Michigan P.A. 381 of 1996, as amended, establishes a method for municipalities to facilitate and promote revitalization of environmentally contaminated and/or blighted and functionally obsolete sites. A separate fund is established for each approved project site, to record revenues from Tax Increment Financing 'captured property taxes'; and to record reimbursement payments to project developers for authorized redevelopment expenditure outlays.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Taxes & Special Assessments	1,387,884	1,678,519	2,257,032	2,258,909	2,408,529	151,497	6.7%
Intergovernmental	5,411	4,548	300	319	-	(300)	-100.0%
Interest & Rents	26,475	24,839	8,685	10,555	-	(8,685)	-100.0%
Transfers In	12	-	-	4,052	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 1,419,782	\$ 1,707,906	\$ 2,266,017	\$ 2,273,835	\$ 2,408,529	142,512	6.3%
FUNDING USES -							
Other Current Expenditures -							
- Other	679,691	670,376	734,568	740,453	817,894	83,326	11.3%
Transfers Out	1,141,461	1,011,151	1,124,310	1,122,658	697,070	(427,240)	-38.0%
TOTAL FUNDING USES	\$ 1,821,152	\$ 1,681,527	\$ 1,858,878	\$ 1,863,111	\$ 1,514,964	(343,914)	-18.5%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (401,370)	\$ 26,379	\$ 407,139	\$ 410,724	\$ 893,565		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	602,352	628,731	1,035,870	1,039,455	1,933,020		
TOTAL FUND EQUITY	\$ 602,352	\$ 628,731	\$ 1,035,870	\$ 1,039,455	\$ 1,933,020		



Overview

The Downtown Development Authority (DDA) Fund was established in May 1984 with adoption of City Ordinance Number 757, under authority granted by State of Michigan, P.A. 197 of 1975, as amended. The Main Street Program, is the mechanism used for administering operations and programs, under direction of a board of directors.

At the current time funding is accomplished with a district wide tax levy. Expenses are related to programs of low interest loans to improve both exteriors and interiors of downtown buildings; recruitment of new businesses; improved ambiance for shoppers such as assistance with window displays, a sidewalk hanging banners program, improved shopping atmosphere through new and expanded decorations and music, underground electrical expansion programs; and presentations to area groups and news media promoting the downtown area.

A separate Downtown Holland website provides detailed information about the shopping, restaurants, attractions and services available. This website is available at:

<https://www.downtownholland.com/>





Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	205,143	209,939	205,841	227,193	241,749	35,908	17.4%
Intergovernmental	-	7,300	12,560	12,560	50,000	37,440	298.1%
Licenses & Permits	5,100	5,125	2,350	2,150	1,650	(700)	-29.8%
Charges for Services	4,885	4,715	2,800	3,300	3,050	250	8.9%
Interest & Rents	7,768	6,413	5,000	5,000	5,000	-	0.0%
Other	5,825	3,674	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 228,721	\$ 237,166	\$ 228,551	\$ 250,203	\$ 301,449	72,898	31.9%
FUNDING USES -							
Personnel Services	65,044	70,888	79,675	80,965	87,910	8,235	10.3%
Other Current Expenditures -							
- Supplies / Maintenance	46,482	58,202	95,400	93,900	93,900	(1,500)	-1.6%
- Contractual	3,689	2,026	4,000	4,000	54,150	50,150	1253.8%
- Other	66,949	51,113	53,630	53,180	39,230	(14,400)	-26.9%
Transfers Out	-	15,000	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 182,164	\$ 197,229	\$ 232,705	\$ 232,045	\$ 275,190	42,485	18.3%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 46,557	\$ 39,937	\$ (4,154)	\$ 18,158	\$ 26,259		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	233,079	273,016	268,862	291,174	317,433		
TOTAL FUND EQUITY	\$ 233,079	\$ 273,016	\$ 268,862	\$ 291,174	\$ 317,433		
-- STAFFING --							
Full-Time Positions	0.60	0.60	0.70	0.70	0.70		
Part-Time Positions	0.45	0.55	0.42	0.45	0.50		



Overview

Holland Historical Trust is a Michigan non-profit corporation with its own board of directors that is not appointed by the Holland City Council. Primary revenue sources include an annual contribution from the City of Holland—General Fund and bequests from the private sector. The portion of this fund that represents accumulated bequests—with limitations placed upon use of the contributed principal—is established as non-expendable. This fund provides financial accountability for the administration, operations and general maintenance of four local area historical buildings: Holland Museum, Holland Armory (currently offices), Cappon House and the Settlers House. The buildings, with exception of the Armory, are owned by the City of Holland.



The Holland Museum tells the story of Holland, Michigan, from its founding by Dutch immigrants to today's innovative, successful, and diverse community. Visit <https://hollandmuseum.org/> for more information.



Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	25,000	124,983	30,000	30,000	59,000	29,000	96.7%
Charges for Services	93,628	48,089	92,900	92,900	147,710	54,810	59.0%
Rent							
- Armory	1,500	9,395	12,000	12,000	6,000	(6,000)	-50.0%
- Other Than Armory	15,325	5,385	1,500	1,500	1,500	-	0.0%
Interest	21,611	2,283	29,189	29,189	23,217	(5,972)	-20.5%
Other	586,968	382,070	664,887	664,887	554,321	(110,566)	-16.6%
Transfers In	100,000	100,000	100,000	100,000	100,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 844,032	\$ 672,205	\$ 930,476	\$ 930,476	\$ 891,748	(38,728)	-4.2%

FUNDING USES -							
Personnel Services	404,688	422,060	464,812	464,812	465,555	743	0.2%
Other Current Expenditures -							
- Supplies / Maintenance	71,316	125,292	208,510	208,510	183,196	(25,314)	-12.1%
- Contractual	106,832	69,570	106,550	106,550	90,115	(16,435)	-15.4%
- Other	233,981	146,373	121,415	121,415	129,665	8,250	6.8%
Depreciation	112,010	130,415	114,881	114,881	113,004	(1,877)	-1.6%
TOTAL FUNDING USES	\$ 928,827	\$ 893,710	\$ 1,016,168	\$ 1,016,168	\$ 981,535	(34,633)	-3.4%

-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (84,795)	\$ (221,505)	\$ (85,692)	\$ (85,692)	\$ (89,787)		
ENDING BALANCE -							
Non-Expendable	110,000	110,000	110,000	110,000	110,000		
Net Investment in Capital Assets	1,113,787	997,929	883,048	883,048	770,044		
Restricted - Legally	602,917	492,978	517,627	517,627	392,386		
Restricted - Board Action	1,175,142	1,063,576	95,434	95,434	95,165		
Undesignated / Unreserved	(1,223,787)	(1,107,929)	(135,247)	(135,247)	13,480		
TOTAL FUND EQUITY	\$ 1,778,059	\$ 1,556,554	\$ 1,470,862	\$ 1,470,862	\$ 1,381,075		

-- STAFFING --					
Full-Time Positions	6.00	7.00	7.00	7.00	7.00
Part-Time Positions	2.35	1.92	1.92	1.92	2.67



Overview

The Holland Local Development Finance Authority (LDFA) was created in October 2014, pursuant to State of Michigan P.A. 281 of 1986. The board consists of four City of Holland appointees, three Holland Charter Township appointees, one Ottawa County appointee, two West Ottawa Schools appointees, two Holland Public Schools appointees and six Ex-Officio members. The operating purpose is to eliminate the causes of unemployment, underemployment, joblessness, recruitment, retention and to promote economic growth in Holland, through the capture of certain taxes in the SmartZone area.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	150,908	208,774	294,990	277,390	356,370	61,380	20.8%
Interest & Rents	4,223	4,669	1,500	2,500	1,000	(500)	-33.3%
TOTAL FUNDING SOURCES	\$ 155,131	\$ 213,443	\$ 296,490	\$ 279,890	\$ 357,370	60,880	20.5%
FUNDING USES -							
Other Current Expenditures -							
- Contractual	105,991	116,751	368,731	311,890	448,089	79,358	21.5%
- Other	13,565	9,914	23,800	23,800	26,300	2,500	10.5%
Capital Outlay	-	-	10,000	10,000	10,000	-	0.0%
TOTAL FUNDING USES	\$ 119,556	\$ 126,665	\$ 402,531	\$ 345,690	\$ 484,389	81,858	20.3%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 35,575	\$ 86,778	\$ (106,041)	\$ (65,800)	\$ (127,019)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	106,041	192,819	86,778	127,019	-		
TOTAL FUND EQUITY	\$ 106,041	\$ 192,819	\$ 86,778	\$ 127,019	\$ -		

ENTERPRISE FUNDS—UTILITIES

(Full Accrual)

- Electric Utility
- Wastewater Utility
- Water Utility

Enterprise Funds are proprietary funds that account for operations (a) financed and operated in a manner similar to private-sector entities—where the intent of the governing body is expenses (including depreciation and debt service) of providing goods or services to the general public to be financed primarily through user charges; or, (b) where the governing body has issued debt backed solely by fees and charges and/or there is a legal requirement to recover all costs.

INTERNAL SERVICE FUNDS



Overview

Mandated by chapter 12 of the City Charter, the Electric Utility Fund provides accountability for a municipally owned electric generating facility and distribution system that supplies electrical power to residential, commercial, industrial and other users. Fiber Optics (broadband) is also supplied to a limited customer base. The City has entered into agreements with several of the surrounding governmental jurisdictions to supply electrical power to various residential, commercial and industrial areas outside the City.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	107,287,148	104,417,005	108,333,008	107,696,953	96,894,073	(11,438,935)	-10.6%
Interest & Rents	2,979,658	3,589,427	3,136,728	1,455,329	2,665,166	(471,562)	-15.0%
Other	549,095	-	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$110,815,901	\$108,006,432	\$111,469,736	\$109,152,282	\$ 99,559,239	(11,910,497)	-10.7%

FUNDING USES -							
Personnel Services	11,970,512	13,355,086	13,599,586	14,324,214	13,631,623	32,037	0.2%
Other Current Expenditures -							
- Supplies / Maintenance	4,979,926	4,905,840	5,697,065	6,272,864	8,151,492	2,454,427	43.1%
- Contractual	4,075,499	3,899,611	3,566,671	3,869,117	4,666,156	1,099,485	30.8%
- Electric Utility Production	34,583,908	31,994,196	37,027,080	34,013,008	38,636,988	1,609,908	4.3%
- Other	1,891,284	1,379,086	2,106,646	2,193,611	9,112,531	7,005,885	332.6%
Capital Outlay	7,540,076	4,705,578	8,485,415	9,303,900	13,282,871	4,797,456	56.5%
Debt Service Payments							
- Principal	15,199,982	885,303	905,762	5,890,762	97,204,940	96,299,178	10631.8%
- Interest & Fees	5,980,141	5,986,584	5,949,597	5,970,187	-	(5,949,597)	-100.0%
Transfers Out	6,606,000	7,656,276	7,968,900	7,968,900	8,595,384	626,484	7.9%
Depreciation	15,181,705	15,111,318	13,587,838	13,353,959	13,469,430	(118,408)	-0.9%
TOTAL FUNDING USES	\$108,009,033	\$ 89,878,878	\$ 98,894,560	\$103,160,522	\$206,751,415	107,856,855	109.1%

-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 25,546,926	\$ 23,718,435	\$ 21,966,353	\$ 21,186,422	\$ 3,295,635		
ENDING BALANCE -							
Investment in Capital Assets	169,545,287	159,495,444	154,310,121	151,781,715	146,907,669		
Designated / Reserved	16,794,720	17,241,216	145,409,665	149,053,504	52,908,571		
Undesignated / Unreserved	113,581,300	146,903,082	45,886,309	43,990,945	148,305,559		
TOTAL FUND EQUITY	\$299,921,307	\$323,639,742	\$345,606,095	\$344,826,164	\$348,121,799		

-- STAFFING --							
Total Positions	92.25	92.00	93.50	93.50	94.50		



Overview

The Wastewater Utility Fund provides financial accountability for a municipally owned sewage treatment facility and collection system that services residential, commercial, industrial and other users within the City of Holland.

In 1979, a joint agreement was established between the City of Holland and surrounding townships to expand that sewage treatment plant and provide sewage collection services to an expanded area. In 1994 and 1995 these same governing units acted to construct another large expansion of the treatment plant capacity to service the ever-increasing volumes of sewage treatment requirements.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	11,845,700	12,430,481	12,321,374	12,285,810	12,377,604	56,230	0.5%
Interest & Rents	297,014	251,630	198,000	78,472	120,371	(77,629)	-39.2%
Other	(207,996)	177,920	152,000	259,544	888,914	736,914	484.8%
TOTAL FUNDING SOURCES	\$11,934,718	\$12,860,031	\$12,671,374	\$12,623,826	\$13,386,889	715,515	5.6%
FUNDING USES -							
Personnel Services	3,477,323	3,888,957	3,953,579	4,144,126	4,253,704	300,125	7.6%
Other Current Expenditures -							
- Supplies / Maintenance	737,027	850,663	901,784	627,517	800,965	(100,819)	-11.2%
- Contractual	382,877	384,029	366,915	372,517	453,749	86,834	23.7%
- Wastewater Utility Production	2,761,388	2,786,495	2,893,386	2,702,310	3,095,959	202,573	7.0%
- Other	195,499	179,517	253,599	256,694	310,889	57,290	22.6%
Capital Outlay	4,314,642	5,345,663	14,856,631	14,885,417	17,444,581	2,587,950	17.4%
Debt Service Payments							
- Principal	655,041	672,360	688,250	688,250	705,210	16,960	2.5%
- Interest & Fees	281,948	272,031	565,564	446,160	490,310	(75,254)	-13.3%
Depreciation	3,115,922	3,302,604	3,397,998	3,354,319	3,477,069	79,071	2.3%
TOTAL FUNDING USES	\$15,921,667	\$17,682,319	\$27,877,706	\$27,477,310	\$31,032,436	3,154,730	11.3%

-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 982,734	\$ 1,195,735	\$ 338,549	\$ 720,183	\$ 504,244		
ENDING BALANCE -							
Investment in Capital Assets	53,284,631	55,745,189	36,469,204	35,552,359	23,157,905		
Designated / Reserved	7,273,675	6,143,737	12,235,576	17,607,488	14,162,348		
Undesignated / Unreserved	9,627,786	9,492,901	23,015,596	18,942,163	35,286,001		
TOTAL FUND EQUITY	\$70,186,092	\$71,381,827	\$71,720,376	\$72,102,010	\$72,606,254		

-- STAFFING --					
Total Positions	44.53	43.90	44.63	44.63	45.15



Overview

Mandated by chapter 12 of the Holland City Charter, the Water Utility Fund provides financial accountability for a municipally owned water treatment facility and distribution system that supplies water to residential, commercial, industrial and other users within the City of Holland. The City of Holland has entered into joint agreements with several of the surrounding governmental jurisdictions for the sale and distribution of water to various areas outside of the City.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	10,791,666	10,912,713	12,431,451	12,526,849	12,774,764	343,313	2.8%
Interest & Rents	207,220	171,584	132,000	31,649	65,811	(66,189)	-50.1%
Other	108,646	6,149	900,000	900,000	-	(900,000)	-100.0%
TOTAL FUNDING SOURCES	\$11,107,532	\$11,090,446	\$13,463,451	\$13,458,498	\$12,840,575	(622,876)	-4.6%
FUNDING USES -							
Personnel Services	2,810,061	3,252,932	3,350,259	3,254,919	3,349,963	(296)	0.0%
Other Current Expenditures -							
- Supplies / Maintenance	652,623	877,889	1,318,303	1,223,368	1,450,684	132,381	10.0%
- Contractual	273,633	323,609	380,946	306,735	412,119	31,173	8.2%
- Water Utility Production	659,930	735,482	703,766	734,557	782,663	78,897	11.2%
- Other	155,939	115,423	209,472	130,447	214,184	4,712	2.2%
Capital Outlay	2,816,356	3,329,230	7,572,120	7,716,732	17,507,198	9,935,078	131.2%
Debt Service Payments							
- Principal	1,483,503	1,579,920	1,587,183	1,632,743	1,688,484	101,301	6.4%
- Interest & Fees	333,129	290,348	365,422	260,852	1,034,089	668,667	183.0%
Depreciation	1,799,211	1,970,195	2,034,780	2,092,786	2,169,145	134,365	6.6%
TOTAL FUNDING USES	\$10,984,385	\$12,475,028	\$17,522,251	\$17,353,139	\$28,608,529	11,086,278	63.3%

-- FUND EQUITY --					
INCREASE (DECREASE)	\$ 4,423,006	\$ 3,524,568	\$ 5,100,503	\$ 5,454,834	\$ 3,427,728
ENDING BALANCE -					
Investment in Capital Assets	36,231,268	39,117,499	37,317,369	36,991,389	26,799,851
Designated / Reserved	1,371,502	1,384,647	10,158,985	9,616,903	11,506,394
Undesignated / Unreserved	12,618,398	13,243,590	11,369,885	12,592,278	24,322,053
TOTAL FUND EQUITY	\$50,221,168	\$53,745,736	\$58,846,239	\$59,200,570	\$62,628,298

-- STAFFING --					
Total Positions	37.72	37.10	37.87	37.80	38.35

Fiscal Year 2022 Objectives

The HBPW manages the largest enterprise funds for the City. Given the nature of their operations, they have conducted a planning process and identified Critical Issues and Business Goals specific to their operations and in support of the City's Strategic and Business Plan. The Critical Issues are outlined below. Additional information on the specific Business Goals supporting the Critical Issues can be found at <https://hollandbpw.com/en/strategic-plan>

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ HBPW will follow fiscal policies that ensure the long-term stability of finances, cash reserves, rates, and workforce

Goal 2: To Enhance Connections with Stakeholders

- ✓ HBPW will be a good corporate citizen, sensitive and responsive to the social, economic, and environmental impacts of the utility today and in the future
- ✓ HBPW will maintain a standard of excellence for the functioning of its Board of Directors

Goal 3: To Continually Improve the City Organization

- ✓ HBPW will maintain compliance with and monitor regulatory issues affecting the utility, and where possible, directly participate in relevant legislative dialogue
- ✓ HBPW will maintain a skilled workforce by being an employer of choice to both existing and future employees

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ HBPW will effectively and proactively address customer needs and continually seek ways to grow through the provision of added value services to its customers and the greater Holland area
- ✓ HBPW will provide reliable utility services to the customers it serves

ENTERPRISE FUNDS—OTHER

(Full Accrual)

- Solid Waste Recycling
- Windmill Island Gardens
- Depot Operations
- Municipal Airport Facilities Management
- Civic Center Place
- Police Employees Benefit
- City Hall Employees Benefit
- Transportation Employees Benefit
- Parks & Recreation Employees Benefit

Enterprise Funds are proprietary funds that account for operations (a) financed and operated in a manner similar to private-sector entities—where the intent of the governing body is expenses (including depreciation and debt service) of providing goods or services to the general public to be financed primarily through user charges; or, (b) where the governing body has issued debt backed solely by fees and charges and/or there is a legal requirement to recover all costs.

INTERNAL SERVICE FUNDS



Overview

This fund accounts for the revenue and expenses associated with mandatory refuse and recycling pickup program for all single-family residences, as well as multi-family residential units.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22 \$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	-	-	500,000	419,500	-	(500,000)	-100.0%
Charges for Services	1,947,338	2,109,263	2,412,900	2,148,600	2,325,600	(87,300)	-3.6%
Interest & Rents	24,981	20,155	7,000	7,000	5,000	(2,000)	-28.6%
Other	-	-	35,000	-	-	(35,000)	-100.0%
TOTAL FUNDING SOURCES	\$ 1,972,319	\$ 2,129,418	\$ 2,954,900	\$ 2,575,100	\$ 2,330,600	(624,300)	-21.1%
FUNDING USES -							
Personnel Services	108,034	135,439	165,062	125,114	153,888	(11,174)	-6.8%
Other Current Expenditures -							
- Supplies / Maintenance	27,244	109,279	668,800	508,700	72,800	(596,000)	-89.1%
- Contractual	1,777,328	1,832,272	2,233,200	2,211,600	2,305,900	72,700	3.3%
- Other	10,493	8,003	9,936	8,511	9,091	(845)	-8.5%
TOTAL FUNDING USES	\$ 1,923,099	\$ 2,084,993	\$ 3,076,998	\$ 2,853,925	\$ 2,541,679	(535,319)	-17.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 49,220	\$ 44,425	\$ (122,098)	\$ (278,825)	\$ (211,079)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,171,161	1,215,586	1,093,488	936,761	725,682		
TOTAL FUND EQUITY	\$ 1,171,161	\$ 1,215,586	\$ 1,093,488	\$ 936,761	\$ 725,682		
-- STAFFING --							
Full-Time Positions	1.27	1.37	1.37	1.32	1.27		
Part-Time Positions	-	-	1.00	-	1.10		



Overview

This fund accounts for the revenue and expenses associated with operating a public attraction, referred to as Windmill Island Gardens, that features an imported operating windmill from the Netherlands. This attraction is open from April through October, providing visitors with an authentic re-creation of picturesque structures, architectures and landscaping similar to that found in the Netherlands approximately 100 years ago. During fiscal year 2005, an open space facility (Pavilion) was constructed for private-party events.

The revenue base consists of admission fees, concession fees and other miscellaneous revenues.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	-	427	9,364	9,364	-	(9,364)	-100.0%
Charges for Services	1,164,495	421,445	901,000	792,800	1,123,500	222,500	24.7%
Interest & Rents	94,531	46,539	95,000	17,000	65,000	(30,000)	-31.6%
Other	687,033	4,672	10,650	7,750	8,750	(1,900)	-17.8%
Transfers In	360,110	753	800	-	-	(800)	-100.0%
TOTAL FUNDING SOURCES	\$ 2,306,169	\$ 473,836	\$ 1,016,814	\$ 826,914	\$ 1,197,250	180,436	17.7%

FUNDING USES -							
Personnel Services	621,594	523,086	639,119	650,750	684,299	45,180	7.1%
Other Current Expenditures -							
- Supplies / Maintenance	133,129	150,278	113,850	77,250	109,450	(4,400)	-3.9%
- Contractual	89,298	49,411	81,800	53,800	81,800	-	0.0%
- Other	79,371	73,276	91,351	80,886	106,065	14,714	16.1%
Capital Outlay	1,324,049	60,287	95,350	7,500	53,500	(41,850)	-43.9%
Depreciation	128,751	157,289	130,000	158,000	158,000	28,000	21.5%
TOTAL FUNDING USES	\$ 2,376,192	\$ 1,013,627	\$ 1,151,470	\$ 1,028,186	\$ 1,193,114	41,644	3.6%

-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 1,254,026	\$ (479,504)	\$ (39,306)	\$ (193,772)	\$ 57,636		
ENDING BALANCE -							
Investment in Capital Assets	2,863,918	2,766,916	2,732,266	2,581,766	2,477,266		
Undesignated / Unreserved	895,440	512,938	508,282	504,316	666,452		
TOTAL FUND EQUITY	\$ 3,759,358	\$ 3,279,854	\$ 3,240,548	\$ 3,086,082	\$ 3,143,718		

-- STAFFING --					
Full-Time Positions	3.08	3.08	3.08	2.08	2.08
Part-Time Positions	12.00	13.00	13.50	13.95	15.05



Overview

The City of Holland owns and leases out a renovated railroad depot located on the main street of the downtown area. Per agreements, the Macatawa Area Express (MAX) Transportation Authority operates and maintains the building and grounds and also receives rental income from the other tenants.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	1	1	1	1	1	-	0.0%
TOTAL FUNDING SOURCES	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	-	0.0%
FUNDING USES -							
Depreciation	24,009	24,009	24,000	24,000	24,000	-	0.0%
TOTAL FUNDING USES	\$ 24,009	\$ 24,009	\$ 24,000	\$ 24,000	\$ 24,000	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (24,008)	\$ (24,008)	\$ (23,999)	\$ (23,999)	\$ (23,999)		
ENDING BALANCE -							
Investment in Capital Assets	700,063	676,054	652,054	628,054	604,054		
Undesignated / Unreserved	11	12	13	24,013	24,014		
TOTAL FUND EQUITY	\$ 700,074	\$ 676,066	\$ 652,067	\$ 652,067	\$ 628,068		

Overview

On January 18, 2007, the City of Holland adopted a resolution to form the West Michigan Airport Authority along with Holland Charter Township, Park Township and the City of Zeeland. The tax levy up to 0.1 mill was approved by voters in all jurisdictions, except in Holland Charter Township, in May 2008. Rather than the airport entity imposing its own tax levy, the intergovernmental contractual arrangement provides that the City and two adjacent jurisdictions (composing the airport authority) each levy an identical tax millage rate for the airport, and each taxing unit will pay the collected taxes to the Authority. The City's portion of this tax levy is accounted for by this fund.

Capital assets formerly acquired by the City of Holland, prior to the formation of the Authority, remain under the City's ownership and continue to be accounted for in this City fund. These City owned assets are leased to the Authority for their use, operation and maintenance. The Authority contracts with the City for managerial staff, fiscal agent services and some minor administrative costs which continue to be accounted for in this fund.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	104,708	107,937	112,228	112,228	115,632	3,404	3.0%
Charges for Services	35,754	39,472	45,841	33,131	17,837	(28,004)	-61.1%
TOTAL FUNDING SOURCES	\$ 140,462	\$ 147,409	\$ 158,069	\$ 145,359	\$ 133,469	(24,600)	-15.6%
FUNDING USES -							
Personnel Services	37,241	42,173	46,868	33,131	17,837	(29,031)	-61.9%
Other Current Expenditures -							
- Other	103,596	106,725	114,568	112,228	115,632	1,064	0.9%
Depreciation	394,988	370,119	395,000	370,000	370,000	(25,000)	-6.3%
TOTAL FUNDING USES	\$ 535,825	\$ 519,017	\$ 556,436	\$ 515,359	\$ 503,469	(52,967)	-9.5%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (395,363)	\$ (371,608)	\$ (398,367)	\$ (370,000)	\$ (370,000)		
ENDING BALANCE -							
Investment in Capital Assets	8,584,936	8,214,817	7,819,817	7,449,817	7,079,817		
Undesignated / Unreserved	2,595	1,106	(2,261)	396,106	396,106		
TOTAL FUND EQUITY	\$ 8,587,531	\$ 8,215,923	\$ 7,817,556	\$ 7,845,923	\$ 7,475,923		
-- STAFFING --							
Full-Time Positions	0.30	0.40	0.40	0.20	-		
Part-Time Positions	0.35	0.50	0.50	0.50	0.50		



Overview

Effective July 1, 2018 this fund accounts for the revenues and expenses associated with the daily operations of this multi-purpose event center. A contract is in place with a firm to manage, operate and market the facility. Revenues are generated by the management firm, currently VenuWorks. A transfer from the General Fund subsidizes operating deficits.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Transfers In	778,742	567,831	795,550	734,428	700,017	(95,533)	-12.0%
TOTAL FUNDING SOURCES	\$ 778,742	\$ 567,831	\$ 795,550	\$ 734,428	\$ 700,017	(95,533)	-12.0%
FUNDING USES -							
<u>City of Holland</u>							
Personnel Services	98,397	44,259	24,565	24,412	24,892	327	1.3%
Other Current Expenditures -							
- Supplies / Maintenance	13,181	673	-	270	-	-	0.0%
- Contractual	70,710	604	-	-	-	-	0.0%
- Other	60,834	36,451	36,950	35,746	38,800	1,850	5.0%
City of Holland Subtotal	243,122	81,987	61,515	60,428	63,692	2,177	3.5%
<u>Management Services</u>							
Other Current Expenditures -							
- Contractual	522,859	448,444	714,460	654,000	597,500	(116,960)	-16.4%
- Other	12,761	37,400	19,575	20,000	38,825	19,250	98.3%
Management Services Subtotal	535,620	485,844	734,035	674,000	636,325	(97,710)	-13.3%
TOTAL FUNDING USES	\$ 778,742	\$ 567,831	\$ 795,550	\$ 734,428	\$ 700,017	(95,533)	-12.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-	-	-
Undesignated / Unreserved	-	-	-	-	-	-	-
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
-- STAFFING --							
Full-Time Positions	1.20	0.20	0.20	0.20	0.20		



Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	3,365	2,991	3,200	3,100	3,100	(100)	-3.1%
Interest & Rents	14	7	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 3,379	\$ 2,998	\$ 3,200	\$ 3,100	\$ 3,100	(100)	-3.1%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	2,929	2,852	2,800	2,800	2,800	-	0.0%
- Other	320	296	300	300	300	-	0.0%
TOTAL FUNDING USES	\$ 3,249	\$ 3,148	\$ 3,100	\$ 3,100	\$ 3,100	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 130	\$ (150)	\$ 100	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	155	5	105	5	5		
TOTAL FUND EQUITY	\$ 155	\$ 5	\$ 105	\$ 5	\$ 5		



Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	4,483	4,568	4,650	4,510	4,550	(100)	-2.2%
Interest & Rents	144	68	75	50	-	(75)	0.0%
TOTAL FUNDING SOURCES	\$ 4,627	\$ 4,636	\$ 4,725	\$ 4,560	\$ 4,550	(175)	-3.7%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	3,083	2,194	2,500	2,500	2,500	-	0.0%
- Other	3,657	3,221	3,500	3,500	3,500	-	0.0%
TOTAL FUNDING USES	\$ 6,740	\$ 5,415	\$ 6,000	\$ 6,000	\$ 6,000	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (2,113)	\$ (779)	\$ (1,275)	\$ (1,440)	\$ (1,450)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	4,142	3,363	2,088	1,923	473		
TOTAL FUND EQUITY	\$ 4,142	\$ 3,363	\$ 2,088	\$ 1,923	\$ 473		



Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	1,464	1,474	1,500	1,500	1,500	-	0.0%
Interest & Rents	35	29	20	20	20	-	0.0%
TOTAL FUNDING SOURCES	\$ 1,499	\$ 1,503	\$ 1,520	\$ 1,520	\$ 1,520	-	0.0%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	842	328	600	800	650	50	8.3%
- Other	878	324	650	650	650	-	0.0%
TOTAL FUNDING USES	\$ 1,720	\$ 652	\$ 1,250	\$ 1,450	\$ 1,300	50	4.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (221)	\$ 851	\$ 270	\$ 70	\$ 220		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,286	2,137	2,407	2,207	2,427		
TOTAL FUND EQUITY	\$ 1,286	\$ 2,137	\$ 2,407	\$ 2,207	\$ 2,427		

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	90	50	50	50	50	-	0.0%
Interest & Rents	14	11	5	5	5	-	0.0%
TOTAL FUNDING SOURCES	\$ 104	\$ 61	\$ 55	\$ 55	\$ 55	-	0.0%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	-	-	200	200	100	(100)	-50.0%
TOTAL FUNDING USES	\$ -	\$ -	\$ 200	\$ 200	\$ 100	(100)	-50.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 104	\$ 61	\$ (145)	\$ (145)	\$ (45)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	562	623	478	478	433		
TOTAL FUND EQUITY	\$ 562	\$ 623	\$ 478	\$ 478	\$ 433		

ENTERPRISE FUNDS

INTERNAL SERVICE FUNDS

(Full Accrual)

- Technology Services
- Fuel Dispensing
- Postage Services
- Telephony Services
- Centralized Vehicle/Equipment
- Fire Vehicle & Equipment
- Compensated Absences
- Workers Compensation Insurance
- Employee Disability Insurance
- Employee Health and Dental Insurance
- Vehicle Insurance
- Property Insurance
- Liability Insurance

Internal Services Funds are used to account for the financing of services provided by one department to the other departments of the City, and possibly to other governmental units, on a cost reimbursement basis. These funds are established and operated as a proprietary type operation, providing accountability for all financial activity.



Overview

The Technology Services Department provides computer-processing capabilities to all departments; and to a small extent, other local area governmental units. To recover the cost of operations, user fees are charged to departments for computer usage plus a surcharge for the purpose of accumulating reserves for future purchases.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	-	-	34,179	28,033	-	(34,179)	-100.0%
Charges for Services	713,999	553,315	587,900	591,850	760,700	172,800	29.4%
Interest & Rents	10,841	6,625	5,000	2,000	2,000	(3,000)	-60.0%
Transfers In	100,000	100,000	100,000	100,000	100,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 824,840	\$ 659,940	\$ 727,079	\$ 721,883	\$ 862,700	135,621	18.7%
FUNDING USES -							
Personnel Services	348,461	378,916	416,288	418,407	442,677	26,389	6.3%
Other Current Expenditures -							
- Supplies / Maintenance	307,797	386,502	324,779	338,669	400,945	76,166	23.5%
- Contractual	3,419	1,466	3,000	-	-	(3,000)	-100.0%
- Other	26,118	29,240	48,775	43,725	51,325	2,550	5.2%
Capital Outlay	27,443	17,033	49,000	37,000	47,500	(1,500)	-3.1%
Depreciation	77,614	74,716	80,000	75,000	75,000	(5,000)	-6.3%
TOTAL FUNDING USES	\$ 790,852	\$ 887,873	\$ 921,842	\$ 912,801	\$ 1,017,447	95,605	10.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 61,431	\$ (210,900)	\$ (145,763)	\$ (153,918)	\$ (107,247)		
ENDING BALANCE -							
Investment in Capital Assets	250,756	176,040	145,040	138,040	110,540		
Capital Replacement Reserve	100,000	100,000	100,000	100,000	100,002		
Undesignated / Unreserved	414,386	278,202	163,439	162,284	82,535		
TOTAL FUND EQUITY	\$ 765,142	\$ 554,242	\$ 408,479	\$ 400,324	\$ 293,077		
-- STAFFING --							
Full-Time Positions	4.20	4.20	4.20	4.20	4.20		



Overview

The *City of Holland, Holland Public School District and MAX Transportation Authority* share the operating, maintenance and capital costs for underground storage tanks and automated fuel dispensing systems. This fund accounts for the purchase of fuel used by their vehicles and equipment. User fees are charged to cover costs.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	715,676	510,382	728,900	343,600	725,500	(3,400)	-0.5%
TOTAL FUNDING SOURCES	\$ 715,676	\$ 510,382	\$ 728,900	\$ 343,600	\$ 725,500	(3,400)	-0.5%
FUNDING USES -							
Personnel Services	5,965	5,925	4,775	4,775	7,997	3,222	67.5%
Other Current Expenditures -							
- Supplies / Maintenance	695,734	494,269	711,000	327,500	694,200	(16,800)	-2.4%
- Contractual	713	-	1,000	300	1,000	-	0.0%
- Other	8,299	6,234	2,485	5,835	6,533	4,048	162.9%
Capital Outlay	-	-	-	16,300	-	-	0.0%
Depreciation	14,605	14,606	14,600	14,600	15,600	1,000	6.8%
TOTAL FUNDING USES	\$ 725,316	\$ 521,034	\$ 733,860	\$ 369,310	\$ 725,330	(8,530)	-1.2%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (9,640)	\$ (10,652)	\$ (4,960)	\$ (9,410)	\$ 170		
ENDING BALANCE -							
Investment in Capital Assets	240,987	233,741	225,412	235,441	219,841		
Undesignated / Unreserved	40,288	36,882	40,251	25,772	41,542		
TOTAL FUND EQUITY	\$ 281,275	\$ 270,623	\$ 265,663	\$ 261,213	\$ 261,383		
-- STAFFING --							

Note: This fund has a small charge for the Finance & Treasurer's staff.



Overview

This fund accounts for the fees charged to departments for postage used and the cost of the postage meter.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	24,386	18,607	25,000	23,500	23,200	(1,800)	-7.2%
Interest & Rents	108	81	100	25	-	(100)	-100.0%
TOTAL FUNDING SOURCES	\$ 24,494	\$ 18,688	\$ 25,100	\$ 23,525	\$ 23,200	(1,900)	-7.6%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	21,979	16,655	22,600	20,600	20,600	(2,000)	-8.8%
- Other	1,801	2,413	2,500	2,650	2,700	200	8.0%
TOTAL FUNDING USES	\$ 23,780	\$ 19,068	\$ 25,100	\$ 23,250	\$ 23,300	(1,800)	-7.2%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 714	\$ (380)	\$ -	\$ 275	\$ (100)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	8,737	8,357	8,357	8,632	8,532		
TOTAL FUND EQUITY	\$ 8,737	\$ 8,357	\$ 8,357	\$ 8,632	\$ 8,532		



Overview

This fund accounts for the cost of using the telephone system. Also captured are operating costs across all departments for cellular phones, pager units, broadband fiber as well as modems for computers and credit card validation machines. Departments are charged user fees to recover costs plus a surcharge for the purpose of accumulating a reserve of future purchases.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	135,938	146,823	138,000	147,360	147,400	9,400	6.8%
Interest & Rents	412	299	100	100	-	(100)	-100.0%
TOTAL FUNDING SOURCES	\$ 136,350	\$ 147,122	\$ 138,100	\$ 147,460	\$ 147,400	9,300	6.7%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	-	-	1,000	-	200	(800)	-80.0%
- Other	136,014	146,845	134,200	148,260	149,700	15,500	11.5%
Depreciation	17,298	17,298	10,934	10,936	-	(10,934)	-100.0%
TOTAL FUNDING USES	\$ 153,312	\$ 164,143	\$ 146,134	\$ 159,196	\$ 149,900	3,766	2.6%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (16,962)	\$ (17,021)	\$ (8,034)	\$ (11,736)	\$ (2,500)		
ENDING BALANCE -							
Investment in Capital Assets	28,234	10,936	2	-	-		
Undesignated / Unreserved	17,117	17,394	20,294	16,594	14,094		
TOTAL FUND EQUITY	\$ 45,351	\$ 28,330	\$ 20,296	\$ 16,594	\$ 14,094		



Overview

This fund accounts for the costs associated with maintaining the City's vehicles and equipment. Departments using the vehicles and equipment on a daily basis pay an annual lease. Certain vehicles are available for use as needed; department users are charged a per mile fee to recover costs.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	-	40	-	-	-	-	0.0%
Charges for Services	429,501	435,110	695,700	356,100	556,400	(139,300)	-20.0%
Interest & Rents	2,082,972	1,947,984	2,318,194	2,219,800	2,462,427	144,233	6.2%
Other	32,928	5,720	151,000	108,509	104,000	(47,000)	-31.1%
Transfers In	37,500	-	-	40,000	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 2,582,901	\$ 2,388,854	\$ 3,164,894	\$ 2,724,409	\$ 3,122,827	(42,067)	-1.3%
FUNDING USES -							
Personnel Services	661,998	695,727	754,949	749,342	919,027	164,078	21.7%
Other Current Expenditures -							
- Supplies / Maintenance	317,054	778,356	837,125	791,725	816,125	(21,000)	-2.5%
- Contractual	11,051	10,036	9,050	10,775	10,975	1,925	21.3%
- Other	367,488	371,902	428,922	402,532	414,244	(14,678)	-3.4%
Capital Outlay	749,917	896,757	1,038,344	1,038,344	880,500	(157,844)	-15.2%
Transfers Out	-	-	-	-	130,000	130,000	100.0%
Depreciation	599,121	627,217	640,000	640,000	675,000	35,000	5.5%
TOTAL FUNDING USES	\$ 2,706,629	\$ 3,379,995	\$ 3,708,390	\$ 3,632,718	\$ 3,845,871	137,481	3.7%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 626,189	\$ (94,384)	\$ 494,848	\$ 130,035	\$ 157,456		
ENDING BALANCE -							
Investment in Capital Assets	4,002,350	4,188,290	4,662,541	4,586,634	4,792,134		
Capital Replacement Reserve	300,000	300,000	300,000	300,000	300,000		
Undesignated / Unreserved	1,412,733	1,132,409	1,153,006	864,100	816,056		
TOTAL FUND EQUITY	\$ 5,715,083	\$ 5,620,699	\$ 6,115,547	\$ 5,750,734	\$ 5,908,190		
-- STAFFING --							
Full-Time Positions	7.01	7.01	9.01	9.01	9.01		
Part-Time Positions	1.55	2.10	2.10	2.10	2.10		



Overview

This fund accounts for cash reserves to be used for the purchase of additional or replacement emergency vehicles, and for major renovations to emergency vehicles. Primary financing for this fund is an annual operating transfer from the General Fund.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	26,984	17,899	1,000	2,000	-	(1,000)	-100.0%
Transfers In	1,200,000	250,000	140,000	140,000	-	(140,000)	-100.0%
TOTAL FUNDING SOURCES	\$ 1,226,984	\$ 267,899	\$ 141,000	\$ 142,000	\$ -	(141,000)	-100.0%
FUNDING USES -							
Capital Outlay	299,807	1,340,498	-	-	-	-	0.0%
Depreciation	100,422	104,919	100,000	105,000	-	(100,000)	-100.0%
TOTAL FUNDING USES	\$ 400,229	\$ 1,445,417	\$ 100,000	\$ 105,000	\$ -	(100,000)	-100.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 1,126,562	\$ 162,980	\$ 41,000	\$ 37,000	\$ -		
ENDING BALANCE -							
Investment in Capital Assets	1,276,670	2,512,249	2,412,249	2,307,249	2,197,249		
Undesignated / Unreserved	1,342,586	269,987	410,987	511,987	621,987		
TOTAL FUND EQUITY	\$ 2,619,256	\$ 2,782,236	\$ 2,823,236	\$ 2,819,236	\$ 2,819,236		



Overview

This fund is used to account for the liabilities related to accumulated vacation, paid time off, unused sick pay, time off in lieu of holiday (fire union), comp time and related mandatory fringes across the General Fund and Special Revenue Funds.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	3,588	122,184	50,000	50,000	50,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 3,588	\$ 122,184	\$ 50,000	\$ 50,000	\$ 50,000	-	0.0%
FUNDING USES -							
Personnel Services	3,588	122,184	50,000	50,000	50,000	-	0.0%
TOTAL FUNDING USES	\$ 3,588	\$ 122,184	\$ 50,000	\$ 50,000	\$ 50,000	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-	-	-
Undesignated / Unreserved	-	-	-	-	-	-	-
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Overview

This fund accounts for the premiums paid by departments, according to the wages paid employees and the rates provided by Accident Fund. Expenses of the fund include commercial insurance premiums on the current policy and medical claims retroactive to a time when the City's workers' compensation coverage was partially self-insured. All medical claims related to the time when the City was partially self-insured have reached the stop-loss limit so reimbursement from the commercial insurance carrier is received.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	13,888	10,273	9,000	5,000	5,000	(4,000)	-44.4%
Other	392,986	358,336	365,000	305,200	305,000	(60,000)	-16.4%
TOTAL FUNDING SOURCES	\$ 406,874	\$ 368,609	\$ 374,000	\$ 310,200	\$ 310,000	(64,000)	-17.1%
FUNDING USES -							
Other Current Expenditures -							
- Other	385,361	354,316	365,000	325,600	326,000	(39,000)	-10.7%
TOTAL FUNDING USES	\$ 385,361	\$ 354,316	\$ 365,000	\$ 325,600	\$ 326,000	(39,000)	-10.7%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 21,513	\$ 14,293	\$ 9,000	\$ (15,400)	\$ (16,000)		
ENDING BALANCE -							
Designated / Reserved	15,000	-	-	-	-		
Undesignated / Unreserved	571,149	600,442	609,442	585,042	569,042		
TOTAL FUND EQUITY	\$ 586,149	\$ 600,442	\$ 609,442	\$ 585,042	\$ 569,042		

Overview

The City of Holland provides a short-term disability income protection coverage through a fully self-funded plan, with the City acting as the administrator. Revenues to this fund are generated from internally-developed premium charges to various departments and funds. Expenses include disability income payments to employees and commercial insurance premiums for advice to pay.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	3,540	2,886	2,900	1,600	1,500	(1,400)	-48.3%
Other	126,347	112,349	135,000	79,000	98,500	(36,500)	-27.0%
TOTAL FUNDING SOURCES	\$ 129,887	\$ 115,235	\$ 137,900	\$ 80,600	\$ 100,000	(37,900)	-27.5%
FUNDING USES -							
Personnel Services	1,852	1,303	1,700	1,700	3,000	1,300	76.5%
Other Current Expenditures -							
- Other	100,437	89,936	114,000	55,000	77,000	(37,000)	-32.5%
TOTAL FUNDING USES	\$ 102,289	\$ 91,239	\$ 115,700	\$ 56,700	\$ 80,000	(35,700)	-30.9%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 27,598	\$ 23,996	\$ 22,200	\$ 23,900	\$ 20,000		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	139,798	163,794	185,994	187,694	207,694		
TOTAL FUND EQUITY	\$ 139,798	\$ 163,794	\$ 185,994	\$ 187,694	\$ 207,694		



EMPLOYEE HEALTH AND DENTAL INSURANCE FUND

Holland
MICHIGAN

Overview

Medical/dental insurance is provided for full-time employees and dependents, as well as for retirees, through a partially self-funded plan. Revenues to this fund are generated primarily from internal premium charges to departments and funds, employees and retirees. Expenses include payments for claims, administrative claim-handling and commercial insurance premiums for stop-loss coverages.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	79,470	62,658	60,000	41,000	41,000	(19,000)	-31.7%
Other	6,181,691	6,133,089	6,126,100	6,081,950	6,433,900	307,800	5.0%
TOTAL FUNDING SOURCES	\$ 6,261,161	\$ 6,195,747	\$ 6,186,100	\$ 6,122,950	\$ 6,474,900	288,800	4.7%
FUNDING USES -							
Personnel Services	34,635	34,699	36,823	36,790	35,670	(1,153)	-3.1%
Other Current Expenditures -							
- Supplies / Maintenance	5,037	5,505	5,000	5,000	5,000	-	0.0%
- Contractual	39,953	40,125	42,200	40,800	43,200	1,000	2.4%
- Other	5,690,784	5,214,875	5,846,527	5,301,350	5,611,870	(234,657)	-4.0%
TOTAL FUNDING USES	\$ 5,770,409	\$ 5,295,204	\$ 5,930,550	\$ 5,383,940	\$ 5,695,740	(234,810)	-4.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 490,752	\$ 900,543	\$ 255,550	\$ 739,010	\$ 779,160		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	3,042,777	3,943,320	4,198,870	4,682,330	5,461,490		
TOTAL FUND EQUITY	\$ 3,042,777	\$ 3,943,320	\$ 4,198,870	\$ 4,682,330	\$ 5,461,490		



Overview

The City of Holland partially self-insures the cost of repairs or replacement to its damaged vehicles, other than fire emergency vehicles. Revenues to this fund are generated primarily from internally-developed premium charges to various departments or funds. Expenses are primarily for self-retention vehicle damage claims, as well as commercial insurance premiums for stop-loss coverage.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Revised Estimate	FY 2022 Adopted Budget	Change in Budget FY 21 to FY22	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	7,181	4,843	4,500	2,500	800	(3,700)	-82.2%
Other	114,229	118,165	143,600	130,914	132,800	(10,800)	-7.5%
TOTAL FUNDING SOURCES	\$ 121,410	\$ 123,008	\$ 148,100	\$ 133,414	\$ 133,600	(14,500)	-9.8%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	2,572	2,911	10,000	20,000	10,000	-	0.0%
- Other	79,079	91,565	116,000	100,100	105,000	(11,000)	-9.5%
Transfers Out	37,500	-	-	40,000	-	-	0.0%
TOTAL FUNDING USES	\$ 119,151	\$ 94,476	\$ 126,000	\$ 160,100	\$ 115,000	(11,000)	-8.7%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 2,259	\$ 28,532	\$ 22,100	\$ (26,686)	\$ 18,600		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	306,406	334,938	357,038	308,252	326,852		
TOTAL FUND EQUITY	\$ 306,406	\$ 334,938	\$ 357,038	\$ 308,252	\$ 326,852		



Overview

The City of Holland partially self-insures the cost of repairs or replacement to its damaged property (other than vehicles). Revenues to this fund are generated primarily from internally-developed premium charges to various departments and funds. Expenses are primarily for self-retention property damage claims, as well as commercial insurance premiums for stop-loss coverage.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget FY 21 to FY22	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	10,248	7,243	6,500	3,600	1,000	(5,500)	-84.6%
Other	26,725	26,148	32,800	21,772	23,250	(9,550)	-29.1%
TOTAL FUNDING SOURCES	\$ 36,973	\$ 33,391	\$ 39,300	\$ 25,372	\$ 24,250	(15,050)	-38.3%
FUNDING USES -							
Other Current Expenditures -							
- Other	30,295	26,128	37,300	22,622	26,100	(11,200)	-30.0%
TOTAL FUNDING USES	\$ 30,295	\$ 26,128	\$ 37,300	\$ 22,622	\$ 26,100	(11,200)	-30.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 6,678	\$ 7,263	\$ 2,000	\$ 2,750	\$ (1,850)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	392,457	399,720	401,720	402,470	400,620		
TOTAL FUND EQUITY	\$ 392,457	\$ 399,720	\$ 401,720	\$ 402,470	\$ 400,620		



Overview

The City of Holland partially self-insures the cost of General Liability claims against the City. Revenues to this fund are generated primarily from internally-developed premium charges to various departments and funds. Expenses are primarily for payment of liability claims of the general public related to injuries and/or damaged property resulting from administrative errors & omissions, faulty design, negligence, carelessness, etc. Expenses also include commercial insurance premiums for stop-loss coverage.

Budget Summary

Description	FY 2019 Actual	FY 2020 Actual	FY 2021	FY 2021	FY 2022	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 21 to FY22 \$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Interest & Rents	2,436	1,308	800	400	100	(700)	-87.5%
Other	122,394	125,496	156,900	126,270	130,000	(26,900)	-17.1%
TOTAL FUNDING SOURCES	\$ 124,830	\$ 126,804	\$ 157,700	\$ 126,670	\$ 130,100	(27,600)	-17.5%
FUNDING USES -							
Other Current Expenditures -							
- Contractual	-	-	-	-	11,500	11,500	100.0%
- Other	135,013	132,411	171,900	138,270	145,000	(26,900)	-15.6%
TOTAL FUNDING USES	\$ 135,013	\$ 132,411	\$ 171,900	\$ 138,270	\$ 156,500	(15,400)	-9.0%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (10,183)	\$ (5,607)	\$ (14,200)	\$ (11,600)	\$ (26,400)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	188,030	182,423	168,223	170,823	144,423		
TOTAL FUND EQUITY	\$ 188,030	\$ 182,423	\$ 168,223	\$ 170,823	\$ 144,423		



APPENDIX A: [PROPERTY TAXES](#)

APPENDIX B: [PERSONNEL](#)

APPENDIX C: [CAPITAL OUTLAY](#)

APPENDIX D: [DEBT SERVICE](#)

APPENDIX E: [GLOSSARY](#)

PROPERTY TAXES

[PERSONNEL](#)

[CAPITAL OUTLAY](#)

[DEBT SERVICE](#)

[GLOSSARY](#)

City of Holland Average Property Tax Distribution Principal Resident Properties



Schools, 15%	State Education Tax, 14%	Intermediate School District, 15%	County, 13%	Other, 10%	City of Holland, 33%
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Education, County & Other (67%)	City of Holland (33%)
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Property taxes account for 41% of General Fund revenues. Only \$0.33 of every tax dollar paid stays with the City of Holland, to fund the services provided to citizens. The above graph shows the distribution of the City's property tax dollars.

"Other" includes distribution to: Macatawa Area Express Transportation Authority, West Michigan Regional Airport Authority, Herrick District Library and the Holland Area Community Swimming Pool Authority.

CITY OF HOLLAND
MILLAGE REDUCTION FORMULA COMPUTATION FOR TAX YEAR 2021
REQUIRED BY STATE CONSTITUTION AMENDMENT ADOPTED NOVEMBER 1978 (a.k.a. Headlee Rollback)
Prepared in Accordance with M.C.L. Section 211.34d

COMPUTATION OF 2021 MILLAGE REDUCTION FRACTION (MRF)

2020 Total Taxable	-	2021 Taxable Losses	x	2021 C.P.I.	=	2021 MRF
2021 Total Taxable	-	2021 Taxable Additions				
1,199,654,101	-	16,403,419	x	1.014	=	0.9850
1,262,835,878	-	44,703,645				

COMPUTATION OF 2021 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED

For Non-Voted City of Holland Operations and Non-Voted LTGO Debt

Charter Maximum Authorized Rate	2020 Rollback Maximum Authorized Rate	x	2021 MRF	=	Maximum Allowable 2021 Levy
17.5000	15.5313				
			0.9850		15.2983

For Voted West Michigan Airport Authority Operations
(Voter Approved on November 7, 2017 Authorizing a Maximum of 0.1 Mills for 2018 thru 2027)

Charter Maximum Authorized Rate	2020 Rollback Maximum Authorized Rate	x	2021 MRF	=	Maximum Allowable 2021 Levy
0.1000	0.0965				
			0.9850		0.0950

2021 MILLAGE RATES WHICH ARE SUBJECT TO MILLAGE REDUCTION FORMULA

<u>2021 Millage Rates - Non-Voted:</u>	
City of Holland - Support of Operations, Debt Service and Capital	13.7742
<u>2021 Millage Rates - Voted:</u>	
West Michigan Airport Authority - Support of Operations	0.0950

FOOTNOTES

MRF represents the calculated MILLAGE REDUCTION FRACTION of the current year. This fraction may not be an integer greater than 1.000, regardless of the result of the calculation. The CMRF represents the COMPOUNDED MILLAGE REDUCTION FRACTION of prior years since the inception of the Headlee Amendment which cannot be greater than an integer of 1.000, regardless of the result of the calculation.

The MRF computation for the West Michigan Airport Authority tax represents the City of Holland only. The voters approved an annual millage rollback computation that uses the lowest MRF of the three governmental taxing jurisdictions that comprise the West Michigan Airport Authority. For 2021 tax year, the lower MRF of Park Township and the City of Zeeland will be used.

CITY OF HOLLAND - DOWNTOWN DEVELOPMENT AUTHORITY
MILLAGE REDUCTION FORMULA COMPUTATION FOR TAX YEAR 2021
REQUIRED BY STATE CONSTITUTION AMENDMENT ADOPTED NOVEMBER 1978
(a.k.a. Headlee Rollback)

Prepared in Accordance with M.C.L. Section 211.34d

COMPUTATION OF 2021 MILLAGE REDUCTION FRACTION (MRF)

2020 Total Taxable	-	2021 Taxable Losses	x	2021 C.P.I.	=	2021 MRF
2021 Total Taxable	-	2021 Taxable Additions				
144,944,835	-	3,646,276	x	1.014	=	1.0005
145,297,701	-	2,098,400				1.0000

COMPUTATION OF 2021 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED

Ordinance Maximum Authorized Rate 2.0000	2021 Rollback Maximum Authorized Rate 1.5907	x	2021 MRF 1.0000	=	Maximum Allowable 2021 Levy 1.5907
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2021 MILLAGE RATE

Downtown Development Authority - Operating	1.5907
Less Correction of Millage Rollbacks:	
- there are no corrections of prior years rollbacks	0.0000
Total Non-Voted Millage	1.5907

FOOTNOTES

MRF represents the calculated MILLAGE REDUCTION FRACTION of the current year. This fraction may not be an integer greater than 1.000, regardless of the result of the calculation.

The CMRF represents the calculated COMPOUNDED MILLAGE REDUCTION FRACTION of prior years since the inception of the Headlee Amendment which cannot be greater than an integer of 1.0000, regardless of the result of the calculation.

MILLAGE REDUCTION FORMULA COMPUTATION FOR TAX YEAR 2021
 DETERMINATION OF ALLOWABLE MILLAGE RATE (BASE TAX RATE) WHICH OFFSETS
 INFLATIONARY INCREASE IN EXISTING CITY-WIDE STATE EQUALIZED VALUE (S.E.V.)
 Prepared in Accordance with M.C.L. Section 211.24e

COMPUTATION OF 2021 BASE TAX RATE				
2020 Total Taxable	x	<u>2020 Total Taxable</u>	-	<u>2021 Taxable Losses</u>
Operating Millage Rate		<u>2021 Total Taxable</u>	-	<u>2021 Taxable Additions</u>
13.7727	x	<u>1,199,654,101</u>	-	<u>16,403,419</u> = 0.9714
		1,262,835,878	-	44,703,465
13.7727	x	0.9714		= 13.3783

COMPUTATION OF 2021 ADDITIONAL TAX RATE	
Calculated Base Tax Rate for Fiscal Year 2021-22	13.3783
Operating Tax Rate for Fiscal Year 2021-22	13.7742
Additional Tax Rate for Fiscal Year 2021-22	0.3959

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES	
Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 372,121
> Percentage Increase (decrease)	2.2522%
Over Preceding Fiscal Year, If Operating Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 872,078
> Percentage Increase (decrease)	5.2781%
<hr/>	
Difference of Adopting Operating Tax Rate versus Calculated Base Tax Rate:	
> Dollar Increase (decrease)	\$ 499,957
> Percentage Increase (decrease)	2.9593%

CITY OF HOLLAND - DOWNTOWN DEVELOPMENT AUTHORITY
TRUTH-IN-TAXATION FORMULA COMPUTATION FOR TAX YEAR 2021
DETERMINATION OF ALLOWABLE MILLAGE RATE (BASE TAX RATE) WHICH OFFSETS
INFLATIONARY INCREASE IN EXISTING CITY-WIDE STATE EQUALIZED VALUE (S.E.V.)

Prepared in Accordance with M.C.L. Section 211.24e

COMPUTATION OF 2021 BASE TAX RATE

FY 2021-22	x	<u>2020 Total Taxable</u>	-	<u>2021 Taxable Losses</u>	
Operating Millage Rate		<u>2021 Total Taxable</u>	-	<u>2021 Taxable Additions</u>	
1.5907	x	131,928,177	-	540,900	
		<u>144,944,835</u>	-	<u>9,990,000</u>	
1.5907	x	0.9735648			= 1.5486

COMPUTATION OF 2021 PROPOSED ADDITIONAL TAX RATE

Calculated Base Tax Rate for Fiscal Year 2021-22	1.5486
Proposed Operating Tax Rate for Fiscal Year 2021-22	1.5907
Proposed Additional Tax Rate for Fiscal Year 2021-22	0.0421

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES

Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase	\$ 14,611
> Percentage Increase	6.9621%
Over Preceding Fiscal Year, If Proposed Tax Rate is Adopted:	
> Dollar Increase	\$ 20,706
> Percentage Increase	9.8665%

Difference of Adopting Proposed Tax Rate versus Calculated Base Tax Rate:

> Dollar Increase	\$ 6,095
> Percentage Increase	2.7153%

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2020 AND 2021
-- BY PROPERTY CLASSIFICATION --

	Tax Year		Increase (Decrease)	
	2020	2021	\$	%
REGULAR ASSESSMENT ROLL EXPRESSED AT TAXABLE VALUATION				
<u>Residential</u>				
Real Property + NEZ (\$5,131,694)	\$ 695,508,595	\$ 729,869,342	\$ 34,360,747	4.94%
<u>Business</u>				
<u>Real Property:</u>				
- Industrial	\$ 144,201,446	\$ 159,029,864	\$ 14,828,418	10.28%
- Commercial	307,645,335	325,421,614	17,776,279	5.78%
- Agricultural	1,408,999	1,388,403	(20,596)	-1.46%
- Developmental	423,806	1,337,407	913,601	215.57%
- Total Business Real Property	\$ 453,679,586	\$ 487,177,288	\$ 33,497,702	7.38%
<u>Personal Property:</u>				
- Industrial	\$ 45,769,600	\$ 41,628,700	\$ (4,140,900)	-9.05%
- Commercial	41,176,200	41,690,100	513,900	1.25%
- Utilities	9,276,900	9,180,600	(96,300)	-1.04%
- Total Business Personal Property	\$ 96,222,700	\$ 92,499,400	\$ (3,723,300)	-3.87%
<u>Total Business Property</u>	\$ 549,902,286	\$ 579,676,688	\$ 29,774,402	5.41%
<u>Total Regular Assessment Roll</u>	\$ 1,245,410,881	\$ 1,309,546,030	\$ 64,135,149	5.15%

INDUSTRIAL FACILITIES TAX (IFT) ABATEMENT ASSESSMENT ROLL

@ Regular Valuations

<u>Real Property:</u>				
- New	\$ 24,048,353	\$ 27,845,341	\$ 3,796,988	15.79%
- Rehabilitated	402,840	402,840	-	0.00%
- Total Real Property	\$ 24,451,193	\$ 28,248,181	\$ 3,796,988	15.53%
<u>Personal Property:</u>				
- New	\$ 6,828,000	\$ 5,380,300	\$ (1,447,700)	-21.20%
- Rehabilitated	- 0 -	- 0 -	- 0 -	0.00%
- Total Personal Property	\$ 6,828,000	\$ 5,380,300	\$ (1,447,700)	-21.20%
<u>Total Real and Personal Property</u>	\$ 31,279,193	\$ 33,628,481	\$ 2,349,288	7.51%
<u>@ Taxable Valuation Equivalency</u>	\$ 15,841,017	\$ 17,015,661	\$ 1,174,644	7.42%

COMBINED SUMMARY OF CITY-WIDE PROPERTY ASSESSMENT ROLL

Regular Assessment Roll + NEZ	\$ 1,245,410,881	\$ 1,309,546,030	\$ 64,135,149	5.15%
Tax Abatement Assessment Roll (IFT)	15,841,017	17,015,661	\$ 1,174,644	7.42%
<u>Grand Total</u>	\$ 1,261,251,898	\$ 1,326,561,691	\$ 65,309,793	5.18%

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2021 (fiscal year 2022), the City of Holland administers eleven individual Brownfield Redevelopment Plans. Each plan includes a 'Tax Increment Financing' arrangement that 'Captures' accumulative taxable valuation increases of all properties within the defined area of each plan. Most tax millages levied against the 'Captured Valuations' result in 'Captured Taxes' that accrue to the specific Brownfield Redevelopment Plan rather than to the taxing unit. Total 'Captured Taxable Valuations' for tax year 2021 (fiscal year 2022) amount to \$59,738,516.

TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE

For tax year 2021 (fiscal year 2022), P.A. 376 Tool & Die abatements amount to \$3,187,430.

For tax year 2021 (fiscal year 2022), P.A. 376 Michigan Strategic Fund abatements amount to \$40,235,147.

SUMMARY OF PROPERTY TAXABLE VALUATION ROLL FOR TAX YEAR 2021

BY SCHOOL DISTRICT JURISDICTIONS WITHIN THE CITY OF HOLLAND				
	Holland Public Schools	Hamilton Public Schools	Zeeland Public Schools	Combined
<u>REGULAR ASSESSMENT ROLL:</u>				
Real Property + NEZ (\$5,131,694)	\$ 1,088,596,329	\$ 128,450,301	\$ - 0 -	\$ 1,217,046,630
Personal Property	53,136,200	39,355,000	8,200	92,499,400
Total	\$ 1,141,732,529	\$ 167,805,301	\$ 8,200	\$ 1,309,546,030
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>				
New Property	\$ 10,942,849	\$ 22,282,792	\$ - 0 -	\$ 33,225,641
Rehabilitated Property	402,840	- 0 -	- 0 -	402,840
Total	\$ 11,345,689	\$ 22,282,792	\$ - 0 -	\$ 33,628,481
<u>Valuation for Taxing Equivalent</u>	\$ 5,874,265	\$ 11,141,396	\$ - 0 -	\$ 17,015,661
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 1,147,606,794</u>	<u>\$ 178,946,697</u>	<u>\$ 8,200</u>	<u>\$ 1,326,561,691</u>

BY COUNTY GOVERNMENT JURISDICTIONS WITHIN THE CITY OF HOLLAND			
	County Of		Combined
	Ottawa	Allegan	
<u>REGULAR ASSESSMENT ROLL:</u>			
Real Property + NEZ (\$5,131,694)	\$ 829,299,979	\$ 387,746,651	\$ 1,217,046,630
Personal Property	41,192,300	51,307,100	92,499,400
Total	\$ 870,492,279	\$ 439,053,751	\$ 1,309,546,030
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>			
New Property	\$ 4,763,614	\$ 28,462,027	\$ 33,225,641
Rehabilitated Property	69,700	333,140	402,840
Total	\$ 4,833,314	\$ 28,795,167	\$ 33,628,481
<u>Valuation for Budgeting Purposes</u>	\$ 2,451,507	\$ 14,564,154	\$ 17,015,661
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 872,943,786</u>	<u>\$ 453,617,905</u>	<u>\$ 1,326,561,691</u>

TAXABLE VALUATIONS 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2021 (fiscal year 2022), the City of Holland administers eleven individual Brownfield Redevelopment Plans.

Each plan includes a 'Tax Increment Financing' arrangement that 'Captures' accumulative taxable valuation increases of all properties within the defined area of each plan. Most tax millages levied against the 'Captured Valuations' result in 'Captured Taxes' that accrue to the specific Brownfield Redevelopment Plan rather than to the taxing unit. Total 'Captured Taxable Valuations' for tax year 2021 (fiscal year 2022) amount to \$59,738,516.

TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE

For tax year 2021 (fiscal year 2022), P.A. 376 Tool & Die abatements amount to \$3,187,430.

For tax year 2021 (fiscal year 2022), P.A. 376 Michigan Strategic Fund abatements amount to \$40,235,147.

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2020 AND 2021
-- BY PROPERTY TYPE --

Property Type	TAX YEAR 2020		TAX YEAR 2021	
	Taxable Valuation	% Of Total Taxable Valuation	Taxable Valuation	% Of Total Taxable Valuation
TAXABLE VALUATIONS - RESIDENTIAL PROPERTY AND BUSINESS PROPERTY				
<u>Residential Property</u>				
Regular Assessment Roll:				
Real Property + NEZ (\$5,131,694)	\$ 695,508,595		\$ 729,869,342	
Total - All Residential Property	<u>\$ 695,508,595</u>	53.87%	<u>\$ 729,869,342</u>	55.02%
<u>Business Property</u>				
Regular Assessment Roll:				
- Real Property	\$ 453,679,586		\$ 487,177,288	
- Personal Property	\$ 96,222,700		\$ 92,499,400	
- Total	<u>\$ 579,676,688</u>		<u>\$ 579,676,688</u>	
IFT Abatement Assessment Roll:				
- Real Property	\$ 12,427,017		\$ 14,325,511	
- Personal Property	\$ 3,414,000		\$ 2,690,150	
- Total	<u>\$ 15,841,017</u>		<u>\$ 17,015,661</u>	
Total - All Business Property	<u>\$ 595,517,705</u>	46.13%	<u>\$ 596,692,349</u>	44.98%
<u>Grand Total - All Property</u>	<u>\$ 1,291,026,300</u>	100.00%	<u>\$ 1,326,561,691</u>	100.00%

TAXABLE VALUATIONS - REAL PROPERTY AND PERSONAL PROPERTY				
Total - All Real Property	\$ 1,161,615,198	92.10%	\$ 1,231,372,141	92.82%
Total - All Personal Property	99,636,700	7.90%	95,189,550	7.18%
<u>Grand Total - All Property</u>	<u>\$ 1,261,251,898</u>	100.00%	<u>\$ 1,326,561,691</u>	100.00%

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2021 (fiscal year 2022), the City of Holland administers eleven individual Brownfield Redevelopment Plans. Each plan includes a 'Tax Increment Financing' arrangement that 'Captures' accumulative taxable valuation increases of all properties within the defined area of each plan. Most tax millages levied against the 'Captured Valuations' result in 'Captured Taxes' that accrue to the specific Brownfield Redevelopment Plan rather than to the taxing unit. Total 'Captured Taxable Valuations' for tax year 2021 (fiscal year 2022) amount to \$59,738,516.

TAXABLE VALUATIONS ABATED FOR TOOL & DIE RENAISSANCE RECOVERY ZONE

For tax year 2021 (fiscal year 2022), P.A. 376 Tool & Die abatements amount to \$3,187,430.

For tax year 2021 (fiscal year 2022), P.A. 376 Michigan Strategic Fund abatements amount to \$40,235,147.

COMPARISON OF PROPERTY TAXABLE VALUATION COMPARED TO ASSESSED VALUATION ROLL 2021
-- BY PROPERTY TYPE --

Property Type	Assessed Valuation	Taxable Valuation	Difference
VALUATIONS - RESIDENTIAL PROPERTY AND BUSINESS PROPERTY			
<u>Residential Property</u>			
Regular Assessment Roll + NEZ:	\$ 1,025,640,600	\$ 729,869,342	\$ 295,771,258
Land Bank Assessment Roll:			
- Total	\$ -	\$ -	\$ -
- Total (Taxable Equivalency)	\$ -	\$ -	\$ -
Total - All Residential Property	\$ 1,025,640,600	\$ 729,869,342	\$ 295,771,258
<u>Business Property</u>			
Regular Assessment Roll:	\$ 723,308,800	\$ 574,544,994	\$ 148,763,806
Land Bank Assessment Roll:			
- Total	\$ -	\$ -	\$ -
- Total (Taxable Equivalency)	\$ -	\$ -	\$ -
IFT Abatement Assessment Roll:			
- Real Property	\$ 35,794,900	\$ 27,845,341	\$ 7,949,559
- Real Rehab Property	\$ 402,900	\$ 402,840	\$ 60
- Personal Property	5,380,300	5,380,300	\$ -
- Total	\$ 41,578,100	\$ 33,628,481	\$ 7,949,619
- Total (Taxable Equivalency)	\$ 20,990,500	\$ 17,015,661	\$ 3,974,840
Total - All Business Property (Taxable)	\$ 744,299,300	\$ 591,560,655	\$ 152,738,646
Grand Total - All Property	\$ 1,769,939,900	\$ 1,321,429,997	\$ 448,509,904

Reduction Percentage
25.34%

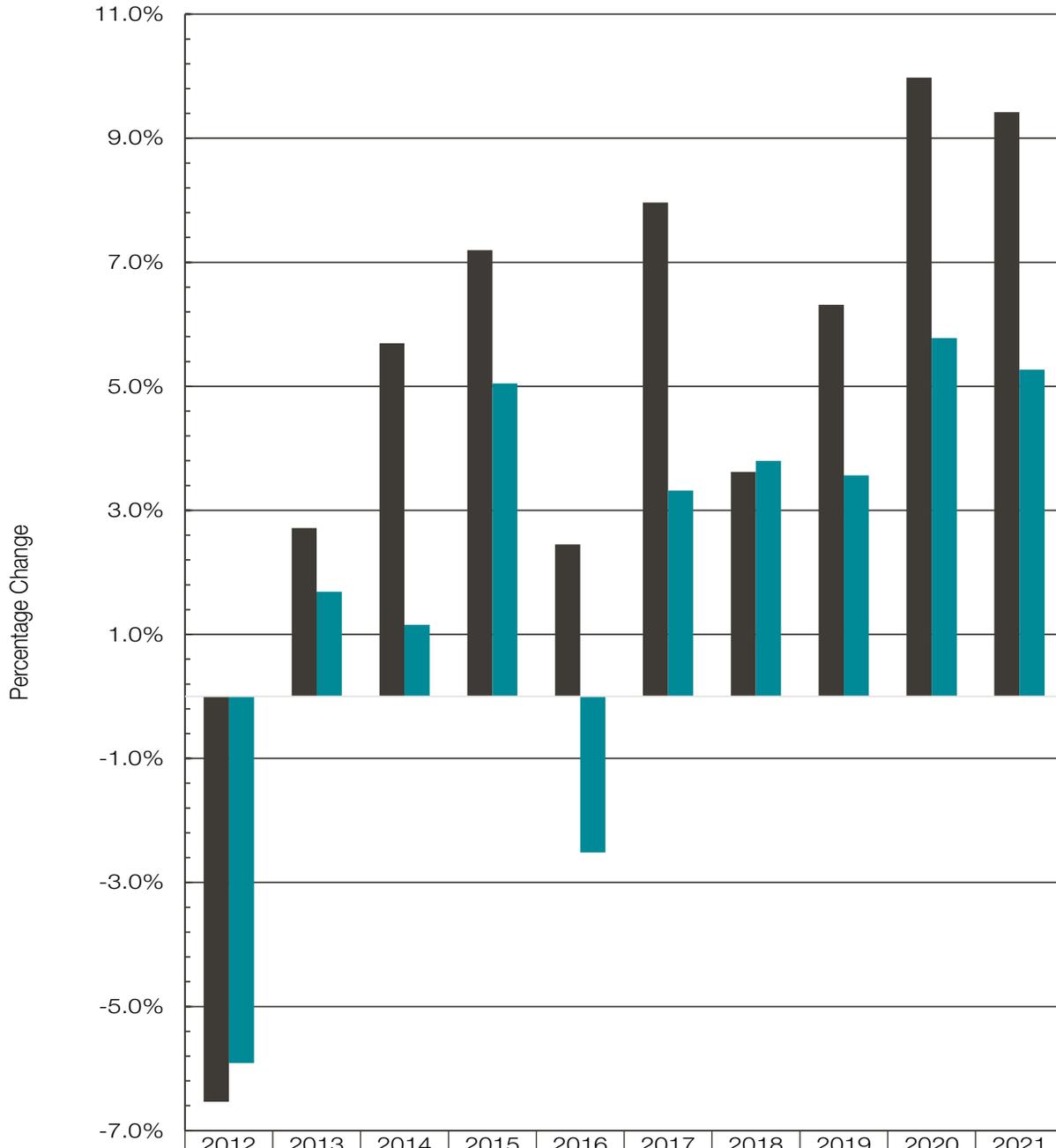
TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2021 (fiscal year 2022), the City of Holland administers eleven individual Brownfield Redevelopment Plans. Each plan includes a 'Tax Increment Financing' arrangement that 'Captures' accumulative taxable valuation increases of all properties within the defined area of each plan. Most tax millages levied against the 'Captured Valuations' result in 'Captured Taxes' that accrue to the specific Brownfield Redevelopment Plan rather than to the taxing unit. Total 'Captured Taxable Valuations' for tax year 2021 (fiscal year 2022) amount to \$59,738,516.

TAXABLE VALUATIONS ABATED FOR TOOL & DIE RENAISSANCE RECOVERY ZONE

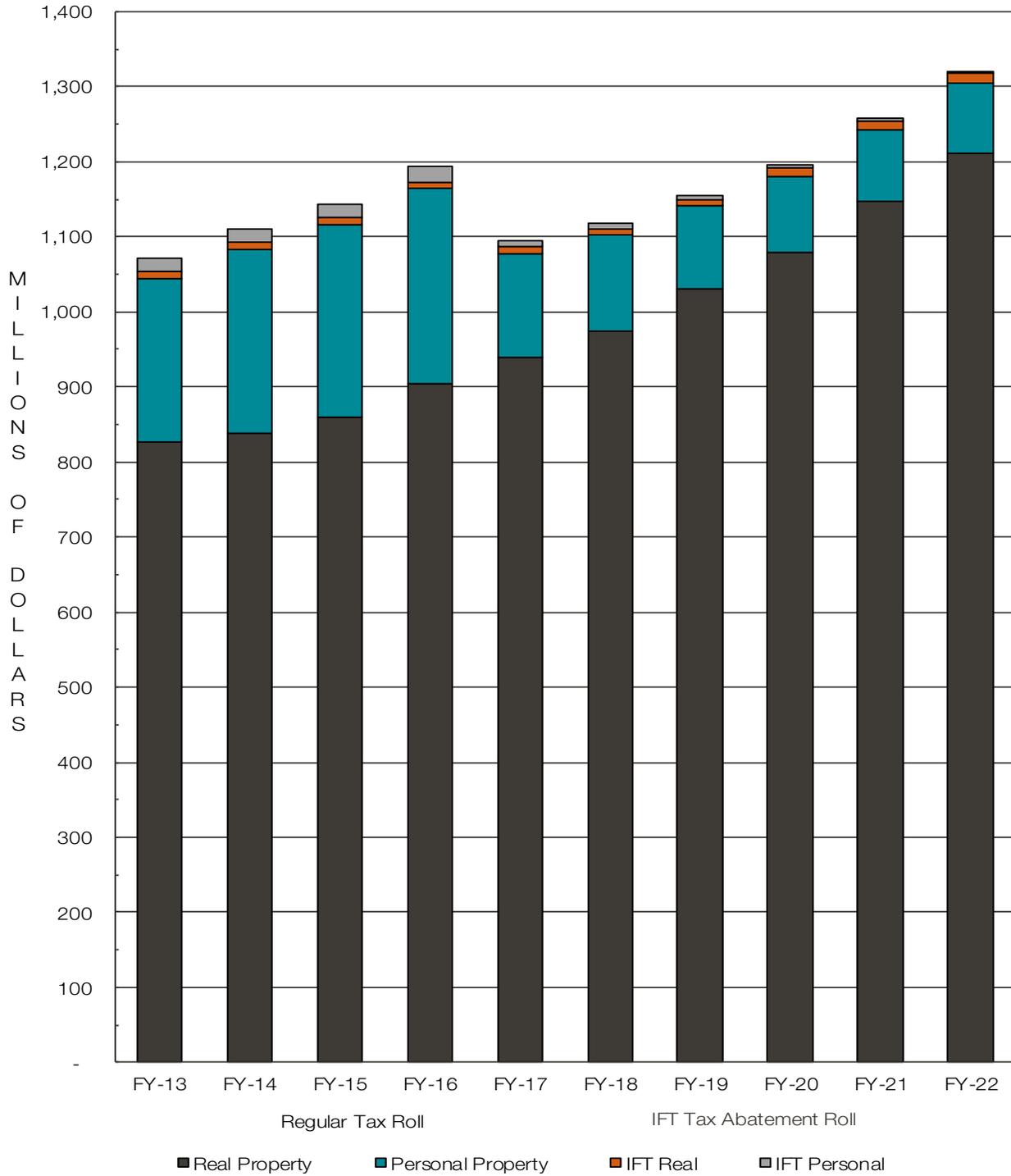
For tax year 2021 (fiscal year 2022), P.A. 376 Tool & Die abatements amount to \$3,187,430.
For tax year 2021 (fiscal year 2022), P.A. 376 Michigan Strategic Fund abatements amount to \$40,235,147.

PERCENTAGE CHANGE IN SEV & TAXABLE VALUE
TAX YEAR 2012-2021
(AdValorem parcels not including LG and other Ren Zone's)



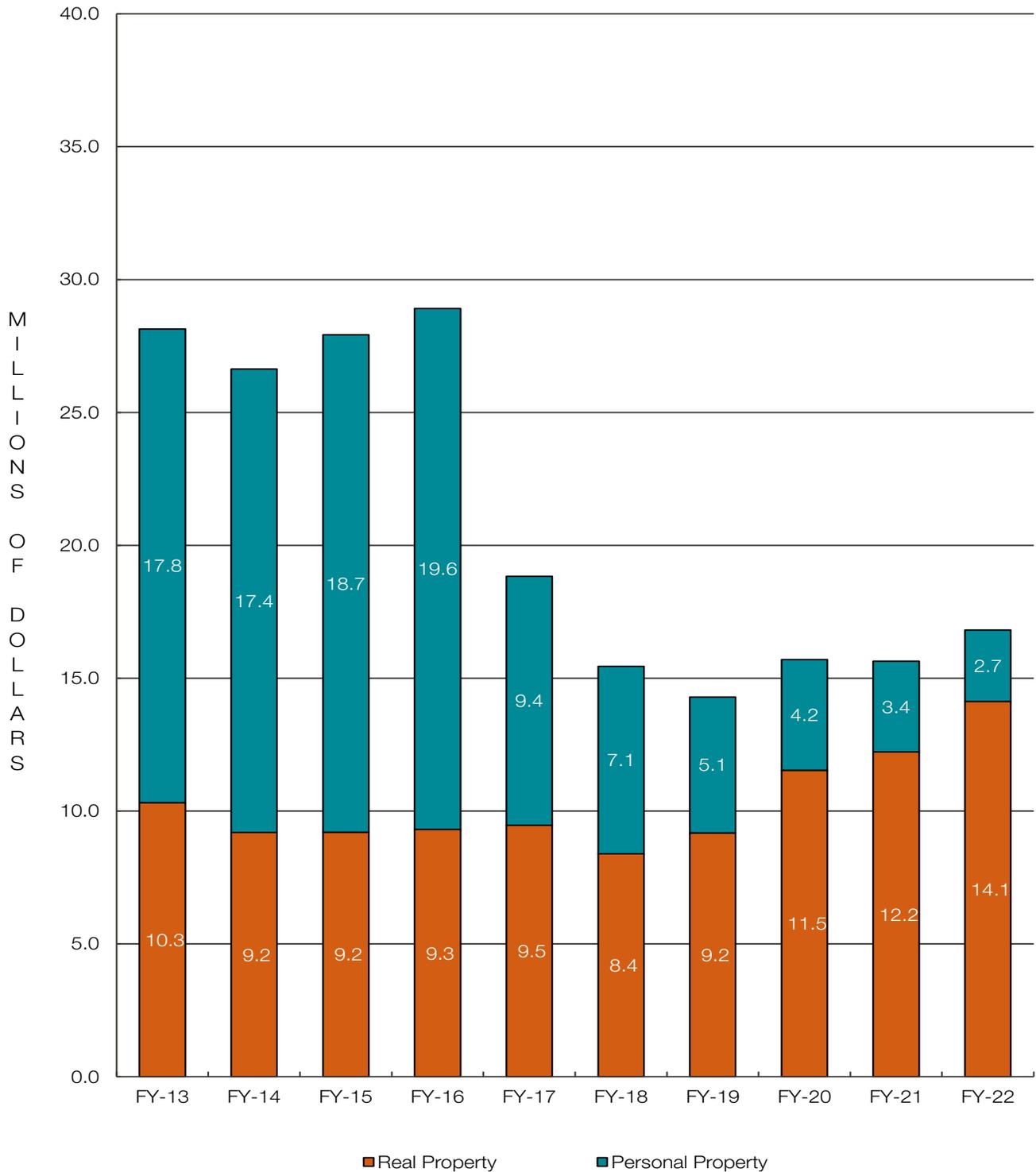
■ Assessed Value	-6.5%	2.7%	5.7%	7.2%	2.5%	8.0%	3.6%	6.3%	10.0%	9.4%
■ Taxable Value	-5.9%	1.7%	1.2%	5.0%	-2.5%	3.3%	3.8%	3.6%	5.8%	5.3%

CITY OF HOLLAND
REGULAR/IFT ASSESSMENT COMPOSITION



NOTE: The tax base of each fiscal year is established on December 31 preceding the beginning of the fiscal year.

CITY OF HOLLAND
IFT ABATED PROPERTY ASSESSMENTS
(in Millions of Taxable equivalency)



TAX YEAR 2021 TAX INCREMENT FINANCING - CAPTURED TAXABLE VALUATIONS

Project	Local Only Projects - Mills								School Projects - SET & Other School Mills			School Projects - Operating Mills		
	TIF Capture	City	MAX	WMAA	HDL	Pool	ISD	COUNTY	TIF Capture	SET	HPS Bldg & Sinking	TIF Capture	Hamilton	HPS
BROWNFIELDS APPROVED FOR STATE & LOCAL CAPTURE														
City 7th St Parking Deck	\$21,025,683	✓	✓	✓	✓	✓	✓	O	\$21,025,683	✓	✓	\$21,025,683		✓
Crescent Shores	\$7,859,185	✓	✓	✓	✓	✓	✓	O	\$7,859,185	✓	✓	\$2,189,858		✓
De Boer Bakkerij	\$221,161	✓	✓	✓	✓	✓	✓	O	\$221,161	✓	✓	\$221,161		✓
GDK/9th St Parking Deck	\$12,500,281	✓	✓	✓	✓	✓	✓	A	\$12,500,281	✓	✓	\$10,866,175		✓
Kensington Place	\$2,553,313	✓	✓	✓	✓	✓	✓	A	\$2,553,313	✓		\$2,553,313	✓	
Scrap Yard Lofts	\$1,794,059	✓	✓	✓	✓	✓	✓	O	\$1,794,059	✓	✓	\$1,794,059		✓
Wendy's	\$575,501	✓	✓	✓	✓	✓	✓	O	\$575,501	✓		\$575,501	✓	
BROWNFIELDS APPROVED FOR LOCAL CAPTURE ONLY														
Baker Lofts	\$8,851,981	✓	✓	✓	✓	✓	✓	O						
Minit Mart	\$69,850	✓	✓	✓	✓	✓	✓	O						
Uptown Condos	\$1,489,100	✓	✓	✓	✓	✓	✓	O						
Washington School	\$2,798,502	✓	✓	✓	✓	✓	✓	O						

PROPERTY TAX LEVY
MILLAGE RATES AND AMOUNTS FOR THE FISCAL YEAR 2021-22

	Tax Year 2020	Tax Year 2021	Increase (Decrease)	
	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Amount</u>	<u>Percent</u>
PROPERTY TAX MILLAGE RATES				
<u>City of Holland</u>				
- Operating Levies:				
General	8.3000	8.7312	0.4312	5.20%
Total Operating	<u>8.3000</u>	<u>8.7312</u>	<u>0.4312</u>	<u>5.20%</u>
- Capital Levies:				
Street Improvement Projects	1.2000	1.2000	0.0000	0.00%
Sidewalk Improvement Projects	0.1500	0.1500	0.0000	0.00%
Municipal Capital Projects	<u>0.2515</u>	<u>0.2530</u>	<u>0.0015</u>	<u>0.60%</u>
Total Capital	<u>1.6015</u>	<u>1.6030</u>	<u>0.0015</u>	<u>0.09%</u>
- Debt Service Levies:				
General Obligation Debt	<u>3.8712</u>	<u>3.4400</u>	<u>(0.4312)</u>	<u>-11.14%</u>
- Total City of Holland	<u>13.7727</u>	<u>13.7742</u>	<u>0.0015</u>	<u>0.01%</u>
<u>Airport Authority</u>	<u>0.0965</u>	<u>0.0950</u>	<u>(0.0015)</u>	<u>-1.55%</u>
<u>Total Millage Levy Rate</u>	<u>13.8692</u>	<u>13.8692</u>	<u>(0.0000)</u>	<u>-0.00%</u>

PROPERTY TAX MILLAGE AMOUNTS

<u>City of Holland</u>				
- Operating Levies:				
General	9,583,457	10,627,425	1,043,968	10.89%
Total Operating	<u>\$ 9,583,457</u>	<u>\$ 10,627,425</u>	<u>\$ 1,043,968</u>	<u>10.89%</u>
- Capital Levies:				
Street Improvement Projects	1,385,560	1,460,614	75,054	5.42%
Sidewalk Improvement Projects	173,195	182,577	9,382	5.42%
Municipal Capital Projects	<u>290,390</u>	<u>307,946</u>	<u>17,556</u>	<u>6.05%</u>
Total Capital	<u>\$ 1,849,145</u>	<u>\$ 1,951,137</u>	<u>\$ 101,992</u>	<u>5.52%</u>
- Debt Service Levies:				
General Obligation Debt *	<u>4,704,476</u>	<u>4,414,041</u>	<u>(290,435)</u>	<u>-6.17%</u>
- Total City of Holland	<u>\$ 16,137,078</u>	<u>\$ 16,992,603</u>	<u>\$ 855,525</u>	<u>5.30%</u>
<u>Airport Authority</u>	<u>111,422</u>	<u>115,632</u>	<u>4,210</u>	<u>3.78%</u>
<u>Total Millage Levy Amount</u>	<u>\$ 16,248,500</u>	<u>\$ 17,108,235</u>	<u>\$ 859,735</u>	<u>5.29%</u>

* Brownfield Captures Are Not Excluded From Debt Service Levies

CITY OF HOLLAND
PROPERTY ASSESSMENT ROLLS EXPRESSED AS TAXABLE VALUATIONS

	Tax Year 2020 FY 2020-21	Tax Year 2021 FY 2021-22	Change	
Regular Roll (Includes Frozen NEZ)	\$ 1,245,410,881	\$ 1,309,559,330	\$ 64,148,449	5.15%
- Less Renaissance Zones				
- Buhler Prince	(1,971,725)	(1,422,011)	549,714	
- LG Chem/Compact Power	(40,500,484)	(38,813,136)	1,687,348	
Subtotal Renaissance Zones	(42,472,209)	(40,235,147)	2,237,062	
- Less Brownfields:				
- 573 Columbia Ave (Baker-Lofts)	(8,350,251)	(8,851,981)	(501,730)	
- 146 River Ave (Scrap Yard Lofts)	(1,768,087)	(1,794,059)	(25,972)	
- 7th Street Project (Parking Deck)	(20,977,808)	(21,025,683)	(47,875)	
- 561 Crescent Drive (Crescent Shores)	(7,355,249)	(7,859,185)	(503,936)	
- 154 East 15th Street (Minit Mart)	(68,183)	(69,850)	(1,667)	
- 380 West 16th Street (DeBoer Baker)	(219,031)	(221,161)	(2,130)	
- 156 West 11th Street (Wash School)	(2,761,415)	(2,798,502)	(37,087)	
- West 8th Street (GDK)	(12,569,008)	(12,500,281)	68,727	
- West 5th Street (Uptown)	(1,219,245)	(1,489,100)	(269,855)	
- 2123 Sherwood Ave/M-10 (Kensington)	(213,872)	(2,553,313)	(2,339,441)	
- 1162 Washington (Wendy's)	(373,901)	(575,401)	(201,500)	
Subtotal Brownfields	(55,876,050)	(59,738,516)	(3,862,466)	
- Less Smartzone	(4,740,705)	(6,234,973)	(1,494,268)	
Subtotal Regular Roll	1,142,321,917	1,203,350,694	\$ 61,028,777	5.34%
Tax Abatement Roll (Expressed at Equivalency)	15,840,027	17,014,761	1,174,734	7.42%
- Less Renaissance Zones				
- Buhler Prince	(805,294)	(425,998)	379,296	
- LG Chem/Compact Power	(2,723,306)	(2,761,432)	(38,126)	
Subtotal Renaissance Zones	(3,528,600)	(3,187,430)	341,170	
Subtotal Abatement Roll	12,311,427	13,827,331	\$ 1,515,904	12.31%
Total - All Rolls Adjusted	\$ 1,154,633,344	\$ 1,217,178,025	\$ 62,544,681	5.42%
Valuation to Add Back to Debt Levies	60,616,755	65,973,489	5,356,734	8.84%
Valuation of Brownfields/Renaissance Zones/Smartzone	106,617,564	109,396,066	2,778,502	2.61%

FY21 Note - the adjustments in the formulas of the Debt Services levies (City) of \$60,616,755 relate to the Brownfield capture portion which is not applicable to be deducted from the debt service levies. The total Taxable Valuation used for Debt Service computation is \$1,215,250,099

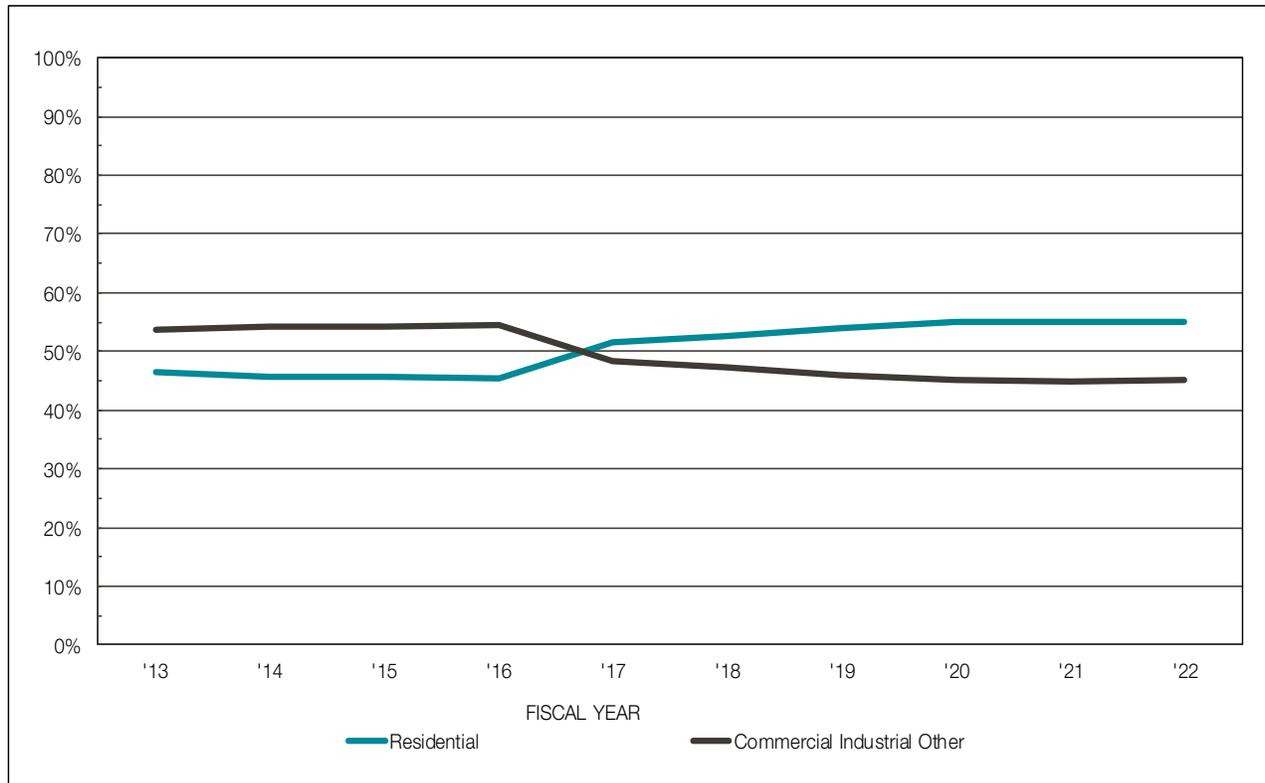
FY22 Note - the adjustments in the formulas of the Debt Services levies (City) of \$65,973,489 relate to the Brownfield & Smartzone captured portions which is not applicable to be deducted from the debt service levies. The total Taxable Valuation used for Debt Service computation is \$1,283,151,514

DOWNTOWN DEVELOPMENT AUTHORITY
SUMMARY OF PROPERTY ASSESSMENT ROLL, TAX RATE AND TAX LEVY
FISCAL YEAR 2020-21 AND FISCAL YEAR 2021-22

	Tax Year 2020 FY 2020-21	Tax Year 2021 FY 2021-22	Increase (Decrease)	
			Amount	Percent
PROPERTY TAXABLE VALUATION ROLL				
Regular Roll:				
- Real Property	\$ 137,346,335	\$ 137,628,901	\$ 282,566	0.21%
- Personal Property	<u>7,598,500</u>	<u>7,668,800</u>	<u>70,300</u>	0.93%
- Total	<u>\$ 144,944,835</u>	<u>\$ 145,297,701</u>	<u>\$ 352,866</u>	0.24%
Tax Abatement Roll				
- Real Property (includes NEZ)	\$ 2,622,029	\$ 5,126,394	\$2,504,365	95.51%
- Personal Property	<u>732,600</u>	<u>697,000</u>	<u>(35,600)</u>	-4.86%
- Total:	<u>\$ 3,354,629</u>	<u>\$ 5,823,394</u>	<u>\$2,468,765</u>	73.59%
- Total (Taxing Equivalency):	<u>\$ 1,494,165</u>	<u>\$ 2,737,447</u>	<u>1,243,283</u>	83.21%
Total Assessment Rolls	<u>\$ 146,439,000</u>	<u>\$ 148,035,148</u>	<u>\$ 1,596,149</u>	1.09%
PROPERTY TAX MILLAGE RATE LEVY				
<u>Operating Rate</u>				
- For Operations & Maintenance	1.5886	1.5907	0.0021	0.13%
PROPERTY TAX MILLAGE AMOUNT LEVY				
<u>Operating Levy</u>				
- For Operations & Maintenance	<u>\$ 235,007</u>	<u>\$ 235,480</u>	<u>\$ 473</u>	0.20%

PROPERTY CLASSIFICATIONS EXPRESSED AS A PERCENTAGE
OF ANNUAL PROPERTY VALUATION OF TOTAL CITY
(Includes Real & Personal Properties of Regular Tax Roll,
plus Tax Abatement Properties at Taxable Equivalency Values)

	TY2012 FY-13	TY2013 FY-14	TY2014 FY-15	TY2015 FY-16	TY2016 FY-17	TY2017 FY-18	TY2018 FY-19	TY2019 FY-20	TY2020 FY-21	TY2021 FY-22
Agricultural	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Commercial	24.0%	23.0%	22.0%	23.4%	27.0%	27.3%	27.5%	27.3%	27.7%	27.8%
Industrial	28.6%	30.5%	31.5%	30.3%	20.5%	19.2%	17.5%	16.8%	16.3%	16.4%
Residential	46.4%	45.7%	45.7%	45.5%	51.6%	52.6%	54.0%	55.0%	55.1%	54.9%
Utility	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%	0.8%	0.8%	0.7%	0.7%
Developmental	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.04%	0.03%	0.10%
Total	100.0%									





MULTI-YEAR COMPARATIVE OVERVIEW
CITY OF HOLLAND MILLAGE RATE LEVIES
Millage Rate Levies

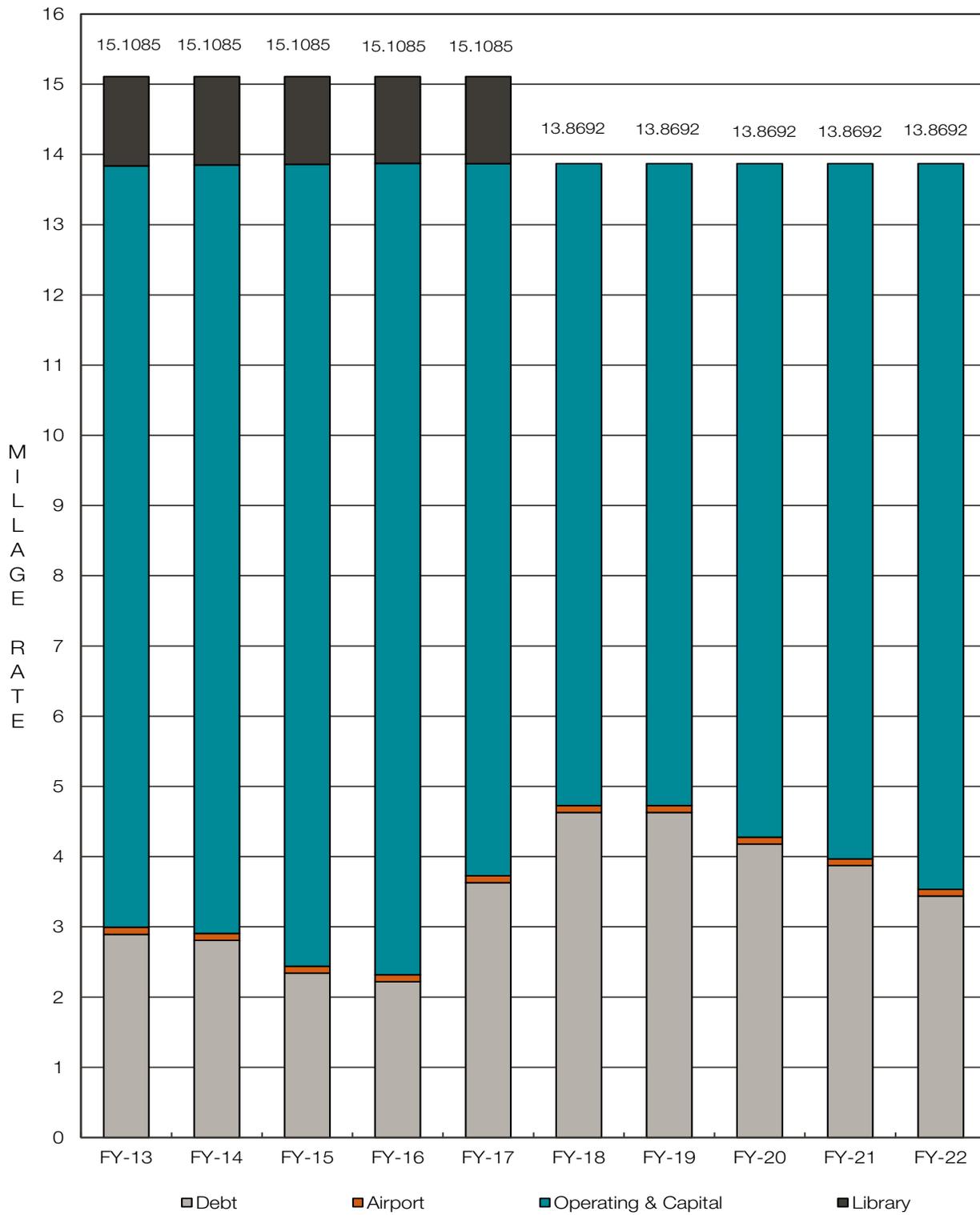
Fiscal Year	LTGO		Property Acquis.	Capital Projects		Municipal Projects	MAX Public Transit	West Michigan		Herrick District Library	Total	% Change Increase (Decr.) In Total Rate
	Debt Service	General Operating		Street Improv.	Sidewalk			Airport Authority	Michigan			
2003	1.3620	9.0000	0.1000	0.9500	0.1000	0.8876	0.2234	0.0000	1.3770	14.0000	-1.29%	
2004	1.5000	9.2421	0.1000	1.0000	0.1000	0.5000	0.2000	0.0000	1.3579	14.0000	0.00%	
2005	2.0000	9.4590	0.0500	1.0000	0.0500	0.0000	0.1000	0.0000	1.3410	14.0000	0.00%	
2006	2.0910	9.4337	0.0000	1.0000	0.0500	0.0000	0.1000	0.0000	1.3253	14.0000	0.00%	
2007	1.9586	9.5188	0.0000	1.0000	0.0500	0.0142	0.1473	0.0000	1.3111	14.0000	0.00%	
2008	1.8551	9.3361	0.0000	1.0000	0.0500	0.2977	0.0000	0.0000	1.3111	13.8500	-1.07%	
2009	1.9504	9.3361	0.0000	1.0000	0.0500	0.2049	0.0000	0.1000 *	1.3086	13.9500	0.72%	
2010	1.6379	9.5000	0.0000	1.0000	0.0500	0.4079	0.0000	0.1000	1.2542	13.9500	0.00%	
2011	2.1277	9.5089	0.0000	1.0000	0.0500	0.2000	0.0000	0.1000	1.2634	14.2500	2.15%	
2012	2.1946	9.5000	0.0000	1.0000	0.0500	0.1371	0.0000	0.1000	1.2683	14.2500	0.00%	
2013	2.8936	9.6585	0.0000	1.0000	0.0500	0.1343	0.0000	0.1000	1.2721	15.1085	6.02%	
2014	2.8069	9.6585	0.0000	1.0000	0.0500	0.2351	0.0000	0.1000	1.2580	15.1085	0.00%	
2015	2.3400	9.5000	0.0000	1.3669	0.0500	0.4945	0.0000	0.1000	1.2571	15.1085	0.00%	
2016	2.2198	9.5000	0.0000	1.4268	0.0500	0.5765	0.0000	0.0992	1.2362	15.1085	0.00%	
2017	3.6290	8.3494	0.0000	1.4268	0.0500	0.3155	0.0000	0.0992	1.2386	15.1085	0.00%	
2018	4.6290	7.5064	0.0000	1.4268	0.0500	0.1585	0.0000	0.0985	0.0000 *	13.8692	-8.20%	
2019	4.6290	7.7317	0.0000	1.2000	0.0500	0.1599	0.0000	0.0986	0.0000	13.8692	0.00%	
2020	4.1790	8.1817	0.0000	1.2000	0.0500	0.1599	0.0000	0.0986	0.0000	13.8692	0.00%	
2021	3.8712	8.3000	0.0000	1.2000	0.1500	0.2515	0.0000	0.0965	0.0000	13.8692	0.00%	
2022	3.4400	8.7312	0.0000	1.2000	0.1500	0.2530	0.0000	0.0950	0.0000	13.8692	0.00%	

NOTES AND COMMENTS TO ABOVE MILLAGE RATES:

* The Municipal Airport became West Michigan Airport Authority (area-wide) effective with calendar year 2008. The City continues to levy millage for the airport and submits payment of taxes as collected (per terms of agreement).

* Herrick District Library became it's own taxing authority effective with calendar year 2017.

CITY OF HOLLAND
PROPERTY TAX MILLAGE RATES



MULTI-YEAR COMPARATIVE OVERVIEW

ANNUAL MILLAGE RATE LEVIES BY ALL INDIVIDUAL TAXING JURISDICTIONS WITHIN THE CITY OF HOLLAND

Fiscal Year	City of Holland	Herrick District Library	West MI Airport Authority	MAX Authority	Holland Public Schools			Ottawa		County of Allegan		County of Ottawa		Total Across All Units	
					Principal Residence	Non-Principal Residence	State Of Michigan	Intermediate School District	Holland Pool Authority	of Allegan	of Ottawa	of Allegan	of Ottawa		
2007	12.6889	1.3111	0.0000	0.0000	3.2868	21.2868	6.0000	4.2093	1.5000	5.8686	4.2572	34.8647	33.2533		
2008	12.5389	1.3111	0.0000	0.3500	3.0368	21.0368	6.0000	5.5234	1.4500	5.8974	4.3572	36.1076	34.5674		
2009	12.5414	1.3086	0.1000	0.3500	3.0500	21.0500	6.0000	5.5234	1.4300	5.8974	4.3572	36.2008	34.6606		
2010	12.5958	1.2542	0.1000	0.3500	3.5500	21.5500	6.0000	5.5234	1.4300	5.8974	4.3565	36.7008	35.1599		
2011	12.8870	1.2630	0.1000	0.3500	7.3000	25.3000	6.0000	5.5234	1.5200	5.8975	4.3565	40.8409	39.2999		
2012	12.8817	1.2683	0.1000	0.3500	7.3000	25.3000	6.0000	5.5234	1.4600	5.8975	4.3565	40.7809	39.2399		
2013	13.7364	1.2721	0.1000	0.4000	7.8300	25.8300	6.0000	5.5234	1.5700	5.8977	4.3565	42.3296	40.7884		
2014	13.7514	1.2571	0.1000	0.4000	7.0900	25.0900	6.0000	5.5234	1.5700	5.8977	4.3565	41.5896	40.0484		
2015	13.7613	1.2472	0.1000	0.4000	7.7300	25.7300	6.0000	5.5234	1.7100	6.0937	4.3565	42.5656	40.8284		
2016	13.7731	1.2362	0.0992	0.3989	7.3622	25.3622	6.0000	5.5234	1.6675	6.0937	4.8565	42.1542	40.9170		
2017	13.7707	1.2393	0.0985	0.3969	7.5373	25.4419	6.0000	5.4970	1.6703	6.0839	5.1483	42.2939	41.3583		
2018	13.7707	1.4853	0.0975	0.3964	7.9291	25.6981	6.0000	5.4577	1.5089	6.0424	5.1525	42.6880	41.7981		
2019	13.7706	1.4750	0.0986	0.3921	7.9431	25.6659	6.0000	5.4577	1.1434	6.0708	5.1525	42.3513	41.4330		
2020	13.7712	1.4626	0.0980	0.3894	7.2326	24.7763	6.0000	6.3414	2.2415	6.0216	5.4449	43.5583	42.9816		
2021	13.7727	1.4463	0.0965	0.3838	6.1969	24.1969	6.0000	6.2906	2.2188	6.2341	5.4317	42.6397	41.8373		
2022	13.7742	n/a	0.0950	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		

NOTES AND COMMENTS REGARDING THE ABOVE MILLAGE RATES:

- > Beginning with 2009, the City's Municipal Airport became "West Michigan Airport Authority" (area-wide airport).
- > Beginning with 2018, Herrick District Library is it's own taxing authority.
- > As a result of the state constitutional amendment (Proposal A of 1994), school operating millage rates were mandated as follows:
 - "Principal Residence" property status = 0 mills for school operating - "Non-Principal Residence" property status = 18 mills for school operating.
 - "Principal Residence" & "Non-Principal Residence" properties are both subject to the State Education Tax levy = 6 mills for school operating.
- > "Totals Across All Units" (two columns on far right) reflects the millage totals for "Principal Residence" status properties.

MULTI-YEAR COMPARATIVE OVERVIEW
CITY'S ANNUAL OPERATING MILLAGE COMPARED
TO CITY'S ANNUAL GENERAL FUND OPERATING BUDGET

Fiscal Year	Operating Tax Millage Levy			General Fund Operating Budget	Percentage Of Operating Tax Levy Compared To General Fund Budget
	Taxable Valuation	Rate	Amount		
2002-03	1,054,075,997	9.0000	9,486,684	18,725,923	50.66%
2003-04	1,087,694,560	9.2421	10,052,582	19,129,907	52.55%
2004-05*	1,117,364,832	9.4590	10,569,154	19,294,140	54.78%
2005-06	1,127,045,439	9.4337	10,632,209	19,888,609	53.46%
2006-07	1,160,620,466	9.5188	11,047,714	20,577,423	53.69%
2007-08	1,196,404,444	9.3361	11,169,752	20,927,716	53.37%
2008-09	1,179,144,474	9.3361	11,008,611	21,274,165	51.75%
2009-10	1,189,272,661	9.5000	11,298,090	21,059,572	53.65%
2010-11	1,088,676,253	9.5089	10,352,114	20,104,855	51.49%
2011-12	1,037,196,001	9.5000	9,853,362	19,861,414	49.61%
2012-13	975,993,723	9.6585	9,426,635	19,810,010	47.59%
2013-14	989,618,594	9.6585	9,558,231	20,318,862	47.04%
2014-15	999,915,213	9.5000	9,499,195	20,644,515	46.01%
2015-16	1,052,370,550	9.5000	9,997,520	21,575,820	46.34%
2016-17	1,007,742,855	8.3494	8,414,048	21,203,654	39.68%
2017-18	1,031,907,348	7.5064	7,745,909	20,999,674	36.89%
2018-19	1,063,755,578	7.7317	8,224,639	22,272,632	36.93%
2019-20	1,101,304,395	8.1817	9,010,542	23,484,634	38.37%
2020-21	1,154,633,344	8.3000	9,583,457	25,443,000	37.67%
2021-22	1,217,178,025	8.7312	10,627,425	26,607,326	39.94%

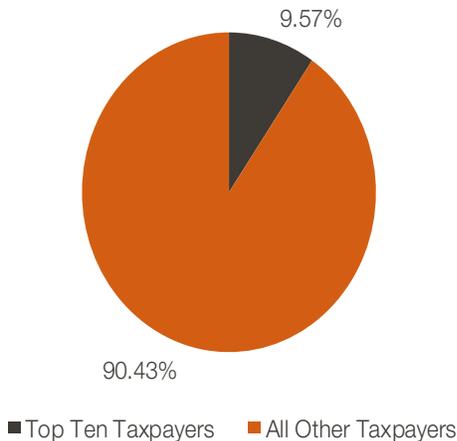
* Beginning in FY2004-05 the Taxable Valuation is reduced by Brownfield TIF Captures, Tool & Die Abatements / Renaissance Zones.

CITY OF HOLLAND, MICHIGAN
PRINCIPAL TAXPAYERS
TAX YEAR 2021 (FY-2022)
CITY WIDE

TAXPAYER	TYPE OF BUSINESS	TAXABLE VALUATION	PERCENTAGE OF TOTAL TAXABLE VALUATION
1. ARC Holland Real Estate Holdings	Retirement Village	\$ 33,582,600	2.62%
2. Haworth Inc	Office Furniture Manufacturing	19,107,985	1.49%
3. Lumir LLC	Real Estate Holdings	12,535,430	0.98%
4. Holland Waverly LLC	Automotive Parts Manufacturing	12,333,986	0.96%
5. Landmark Center LLC	Food Manufacturing	9,199,617	0.72%
6. Hotel Holdings Holland DTW LLC	Hotel	7,885,869	0.62%
7. Holland Southview LLC	Automotive Parts Manufacturing	7,351,190	0.57%
8. Geenen DeKock Properties LLC	Real Estate Holdings	7,060,114	0.55%
9. Gen 123 Properties LLC	Yacht Manufacturing	6,994,693	0.55%
10. Challenge Mfg. Company	Automotive Parts Manufacturing	6,363,780	0.50%
	Totals	<u>\$ 122,415,264</u>	<u>9.57%</u>

2021 Total Taxable Value is \$1,279,650,118 which includes IFT's at equivalency valuation. The abatements are taxed at approximately one-half the tax rate. Taxpayer valuations of Renaissance Zones are excluded.

Concentration of Taxpayers



PROPERTY TAXES

PERSONNEL

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

Wages, fringes and mandatory costs for City employees are mainly charged to the General Fund (40%) and Utility Funds (48%).

The major FY 2022 revenues paying for personnel costs, and the anticipated change from the previous year is:

Property Tax	12% increase
State Revenue Sharing	9% increase
HBPW Dividend	8% increase
Electric Utility Rates	10% decrease
Water Utility Rates	3% increase
Wastewater Utility Rates	4% increase

The number of FY 2022 full-time employees is budgeted to increase by 3.0 FTE. The following departments and funds will have a change in staffing:

General Fund—Police Division (FOIA Coordinator)	1.0 FTE increase
HBPW Broadband Services (Services Coordinator)	1.0 FTE increase
HBPW Administration (General Accountant)	1.0 FTE increase

Multiple employees have time allocated to more than one department/fund. The distribution may be adjusted annually without changing the total number of positions.

There are additional full-time grant positions not included in the annual budget or on the Personnel worksheets. The following grants fund employees' wages, fringe benefits and mandatory costs:

Community Development Block Grant (CDBG)	0.8 FTE
Public Safety—WEMET	3.0 FTE



Full Time Positions

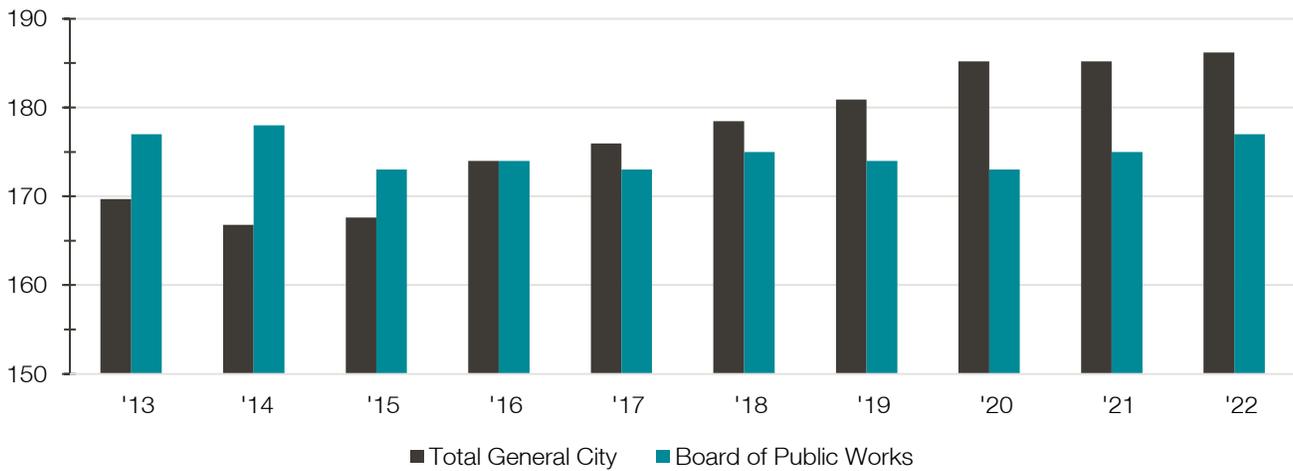
	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>
City Council	0.25	0.25	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
City Manager	2.50	2.35	2.05	1.97	2.05	2.35	2.45	2.45	2.45	2.45
Finance	6.20	6.00	4.50	5.00	5.50	5.50	5.75	6.00	6.00	6.00
Property Assessing	4.10	5.10	5.10	5.10	4.10	4.10	4.10	4.10	4.10	4.10
City Clerk	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources	1.25	1.25	1.60	1.60	1.60	2.60	2.60	2.60	2.60	2.60
Treasurer	1.85	1.85	2.35	2.80	2.30	2.30	2.30	1.80	1.80	1.80
City Hall & Grounds	1.00	1.00	1.00	0.60	0.40	0.10	1.15	0.15	0.15	0.15
Cemetery	2.90	2.35	2.35	2.35	2.85	2.85	2.75	3.75	3.75	3.75
Boards and Commissions	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Planning & Zoning	2.40	1.90	1.90	1.60	1.60	1.60	2.70	2.45	2.45	2.45
Public Safety - Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Public Safety - Police Division	59.00	58.00	58.00	58.00	58.00	59.00	59.15	60.15	60.15	61.15
Public Safety - Fire Division	19.00	19.00	19.00	19.00	19.00	19.50	20.10	20.10	20.10	20.10
Environmental Health & Insp	4.11	3.31	4.51	4.51	4.36	4.36	4.68	4.88	4.88	4.88
Construction Inspections	3.37	3.42	3.42	5.47	5.82	5.82	6.20	6.50	6.50	6.50
Streets Division	16.10	15.65	15.65	15.65	16.65	16.65	16.66	16.66	16.66	16.66
Transp. Mgmt & Engineering	2.58	2.35	2.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35
Housing & Neighborhoods	1.05	1.50	1.90	1.87	1.90	1.90	1.50	0.75	0.75	0.75
Economic Development & Sustainability	0.90	1.10	0.10	0.10	0.10	0.10	0.10	0.10	1.35	1.60
Human Relations	1.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks & Recreation Admin	0.39	0.70	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00
Recreation	3.45	3.45	3.50	3.50	4.50	5.95	5.66	5.66	5.91	5.76
Parks	7.00	8.15	8.15	9.55	8.25	8.55	7.40	11.00	11.40	11.40
DeGraaf Nature Center	1.95	1.95	1.95	1.95	1.95	1.95	0.77	0.02	0.02	0.02
8th Street Market	0.10	0.10	0.15	0.40	0.10	0.10	0.30	0.30	0.22	0.30
Civic Center	1.30	1.30	1.45	1.45	1.45	0.00	0.00	0.00	0.00	0.00
General Fund Total	151.85	150.13	150.78	155.62	155.63	158.43	159.47	162.57	163.89	165.07



Full Time Positions

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>
Downtown Public Parking	0.30	0.15	0.15	0.15	0.55	0.55	0.52	0.52	0.42	0.42
Downtown Develop. Authority	1.45	0.48	0.48	0.45	0.60	0.55	0.60	0.60	0.70	0.70
Principal Shopping District	1.45	2.38	2.53	2.15	0.90	0.95	1.15	1.15	1.08	1.15
CATV Public Access Television	0.20	0.20	0.20	2.20	2.20	2.15	2.10	2.10	2.10	2.10
Solid Waste Recycling	0.87	0.67	0.67	0.67	1.27	1.17	1.27	1.37	1.32	1.27
Windmill Island Gardens	2.00	2.00	2.00	2.00	3.00	3.00	3.08	3.08	2.08	2.08
Municipal Airport Fac & Mgmt	0.00	0.00	0.20	0.16	0.20	0.30	0.30	0.40	0.20	0.00
Civic Center Place	0.00	0.00	0.00	0.00	0.00	0.00	1.20	0.20	0.20	0.20
Technology Services	3.80	3.80	3.60	3.60	4.60	4.35	4.20	4.20	4.20	4.20
Centralized Vehicle / Equipment	7.78	7.00	7.00	7.00	7.00	7.00	7.01	9.01	9.01	9.01
Other Funds Total	17.85	16.67	16.82	18.38	20.32	20.02	21.43	22.63	21.31	21.13
General City Total	169.70	166.80	167.60	174.00	175.95	178.45	180.90	185.20	185.20	186.20
Board of Public Works	177.00	178.00	173.00	174.00	173.00	175.00	174.00	173.00	175.00	177.00
Holland Historical Trust	4.00	6.00	4.00	4.00	4.00	5.00	6.00	7.00	7.00	7.00
Grand Total	350.70	350.80	344.60	352.00	352.95	358.45	360.90	365.20	367.20	370.20

Full-Time Employment Trend





Part Time Positions

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>
City Manager	0.05	0.10	1.05	1.00	0.85	0.10	0.00	0.05	0.00	0.00
Election	1.20	0.75	1.50	1.50	2.25	0.95	2.10	2.25	2.20	2.25
Finance	0.05	0.00	0.45	0.60	0.80	0.60	0.60	0.60	0.65	0.70
Property Assessing	0.70	0.00	0.00	0.00	0.50	0.55	0.40	0.45	0.40	0.50
City Clerk	0.50	0.70	1.50	1.75	2.50	2.55	2.45	1.85	1.85	1.85
Human Resurces	0.00	0.00	0.00	0.00	0.15	0.40	0.10	0.00	0.00	0.00
Treasurer	0.60	0.60	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City Hall & Grounds	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50
Cemetery	2.95	2.30	2.65	3.05	3.05	2.65	1.95	1.25	2.10	2.75
Planning & Zoning	1.00	0.30	0.30	0.30	0.30	0.30	0.60	0.90	0.60	0.90
Public Safety - Management	0.65	0.65	0.65	0.65	0.75	0.70	0.70	0.70	0.70	0.70
Public Safety - Police Division	8.15	8.20	9.25	8.90	8.90	9.00	9.10	9.15	8.60	8.65
Public Safety - Fire (Part-Paid)	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Environmental Health & Insp.	0.35	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Inspections	0.85	0.75	0.75	1.00	1.60	1.40	1.40	1.25	1.45	2.00
Streets Division	1.20	1.20	1.10	1.10	1.05	1.00	1.45	2.55	1.20	1.10
Transp. Mgmt & Engineering	0.35	0.30	0.30	0.30	0.35	0.35	0.35	0.45	0.20	0.45
Housing & Neighborhoods	0.40	0.65	0.65	0.05	0.75	0.80	0.80	0.70	0.35	0.00
Economic Dev & Sustainability	0.60	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Relations	0.50	1.10	0.80	0.50	0.50	1.05	1.15	1.15	1.30	1.30
Recreation	0.90	1.20	1.20	1.20	1.25	0.75	0.45	0.65	0.85	0.85
Parks	11.40	11.70	14.15	14.50	14.20	14.00	14.20	14.20	16.05	15.90
DeGraaf Nature Center	2.20	1.80	1.80	1.85	2.15	2.20	0.95	0.35	0.35	0.35
8th Street Market	0.90	1.00	1.05	0.75	0.90	1.10	1.45	1.50	1.45	1.45
Civic Center	1.90	1.85	2.10	1.80	1.35	0.00	0.00	0.00	0.00	0.00
General Fund Total	67.50	65.85	72.05	70.80	74.15	70.45	70.20	70.00	70.30	72.20



Part Time Positions

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>
Downtown Public Parking	0.75	0.85	0.90	0.85	0.85	0.75	0.75	0.25	0.38	0.38
Downtown Develop. Authority	0.45	0.60	0.65	0.65	0.65	0.35	0.45	0.55	0.45	0.50
Principal Shopping District	2.50	1.40	1.35	1.35	0.70	0.70	0.75	0.75	0.50	0.75
CATV Public Access Television	1.40	1.40	1.40	0.20	0.45	0.90	0.85	0.85	0.85	0.85
Solid Waste Recycling	0.70	0.70	0.70	0.70	0.00	0.00	0.00	0.00	0.00	1.10
Windmill Island Gardens	11.10	11.10	11.40	11.70	11.80	11.35	12.00	13.45	13.95	15.05
Municipal Airport Fac & Mgmt	0.00	0.00	0.35	0.35	0.35	0.35	0.35	0.50	0.40	0.50
Public Transp Facilities & Mgmt	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Centralized Vehicle / Equipment	1.15	1.15	1.70	1.75	1.70	1.65	1.55	2.10	2.10	2.10
Other Funds Total	18.20	17.20	18.45	17.55	16.50	16.05	16.70	18.45	18.63	21.23
General City Total	85.70	83.05	90.50	88.35	90.65	86.50	86.90	88.45	88.93	93.43
Board of Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00	1.00	1.00
Holland Historical Trust	2.36	2.36	2.36	2.36	2.36	2.36	2.35	1.92	1.92	2.67
Grand Total	88.06	85.41	92.86	90.71	93.01	88.86	89.75	91.37	91.85	97.10



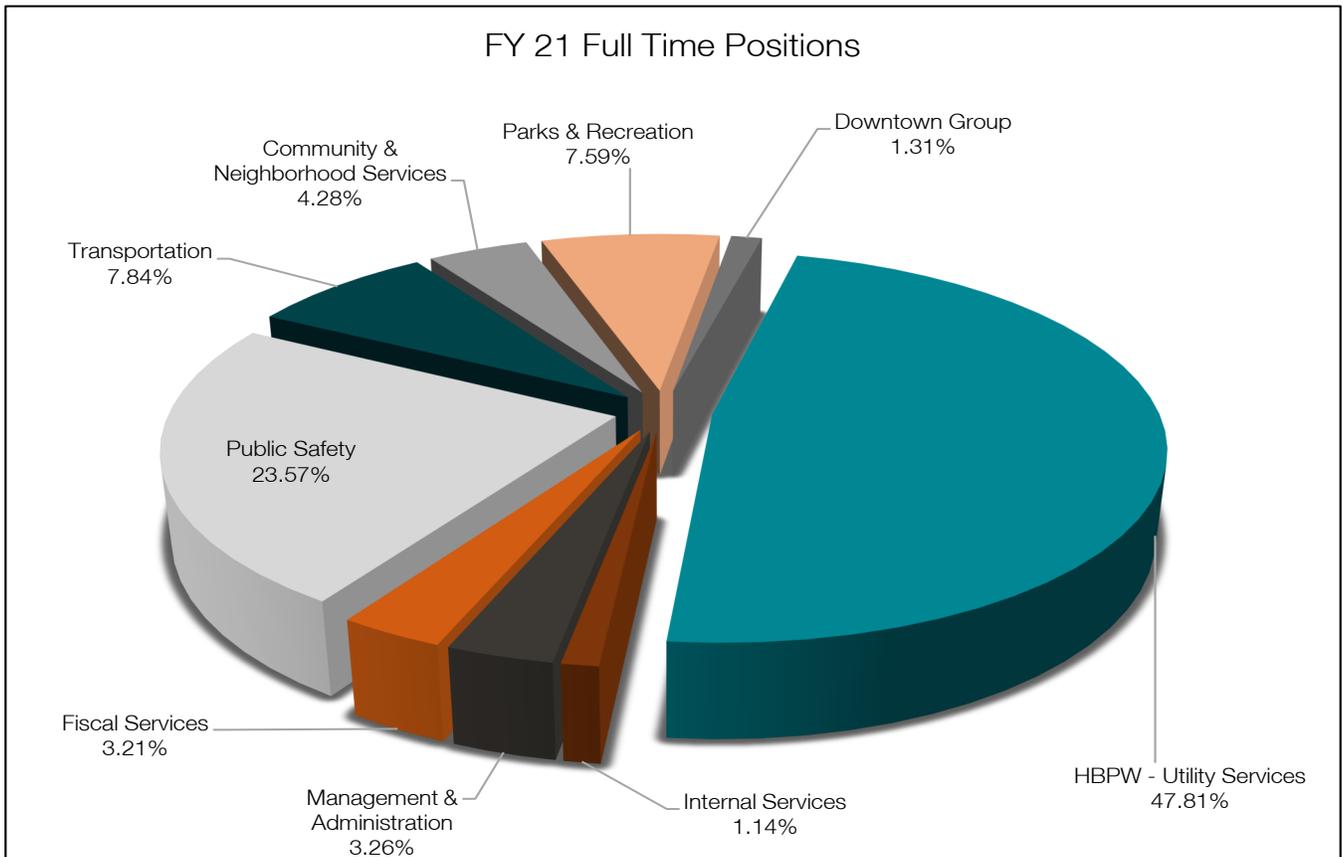
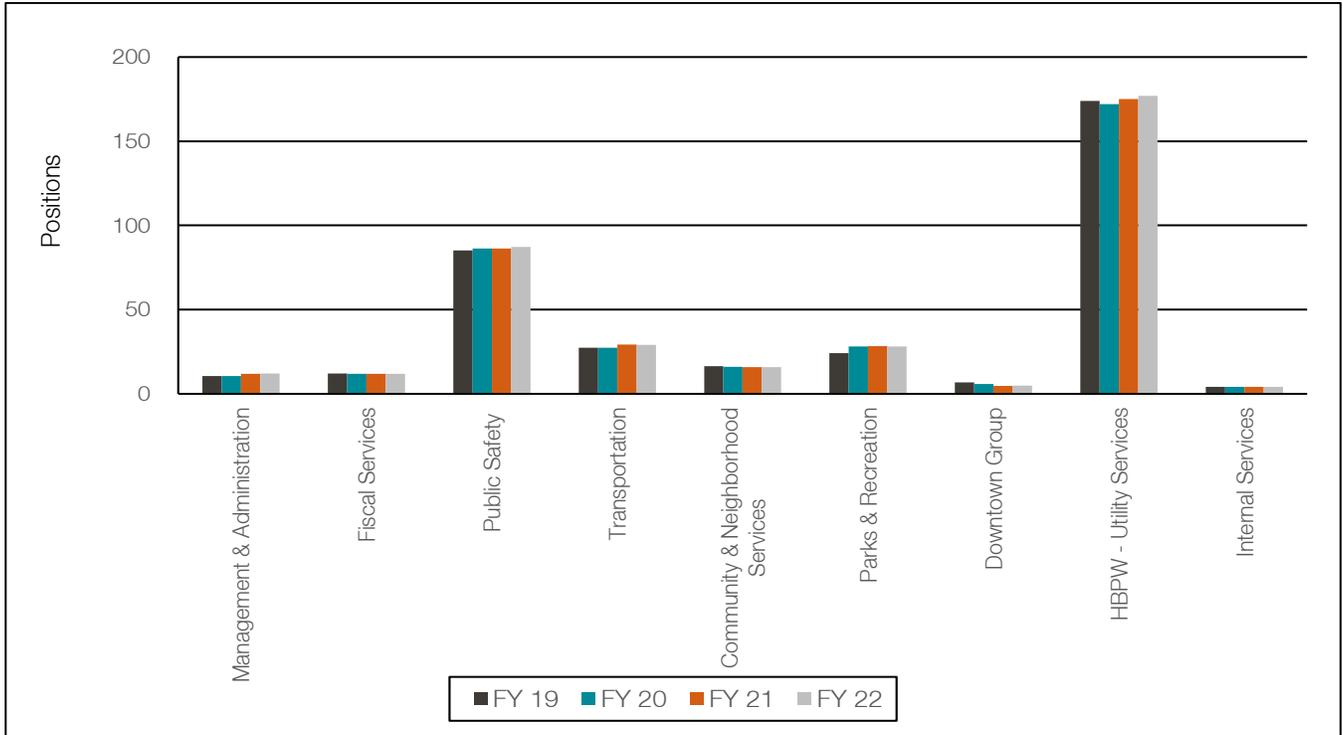
Full Time Positions

GROUP	POSITIONS			FY 22	
	FY 19	FY 20	FY 21	POSITIONS	PERCENT
Management & Administration	10.55	10.55	11.80	12.05	3.26%
Fiscal Services	12.15	11.90	11.90	11.90	3.21%
Public Safety	85.25	86.25	86.25	87.25	23.57%
Transportation	27.32	27.42	29.22	29.02	7.84%
Community & Neighborhood Services	16.35	15.95	15.90	15.85	4.28%
Parks & Recreation	24.23	28.08	28.23	28.08	7.59%
Downtown Group	6.85	5.85	4.70	4.85	1.31%
HBPW - Utility Services	174.00	172.00	175.00	177.00	47.81%
Internal Services	4.20	4.20	4.20	4.20	1.14%
TOTAL	360.90	362.20	367.20	370.20	100.00%

FUND	POSITIONS			FY 22	
	FY 19	FY 20	FY 21	POSITIONS	PERCENT
General Operating	159.47	162.57	163.89	165.07	44.59%
Downtown Public Parking	0.52	0.52	0.42	0.42	0.11%
Mainstreet/DDA	0.60	0.60	0.70	0.70	0.19%
Principal Shopping District	1.15	1.15	1.08	1.15	0.31%
CATV Public Access Television	2.10	2.10	2.10	2.10	0.57%
Solid Waste Recycling	1.27	1.37	1.32	1.27	0.34%
Windmill Island Gardens	3.08	3.08	2.08	2.08	0.56%
Municipal Airport Facilities Management	0.30	0.40	0.20	0.00	0.00%
Civic Center Place	1.20	0.20	0.20	0.20	0.05%
HBPW - Utility Services	174.00	172.00	175.00	177.00	47.81%
Technology Services	4.20	4.20	4.20	4.20	1.14%
Centralized Vehicle / Equipment	7.01	7.01	9.01	9.01	2.43%
Holland Historical Trust	6.00	7.00	7.00	7.00	1.89%
TOTAL	360.90	362.20	367.20	370.20	100.00%



Full Time Positions





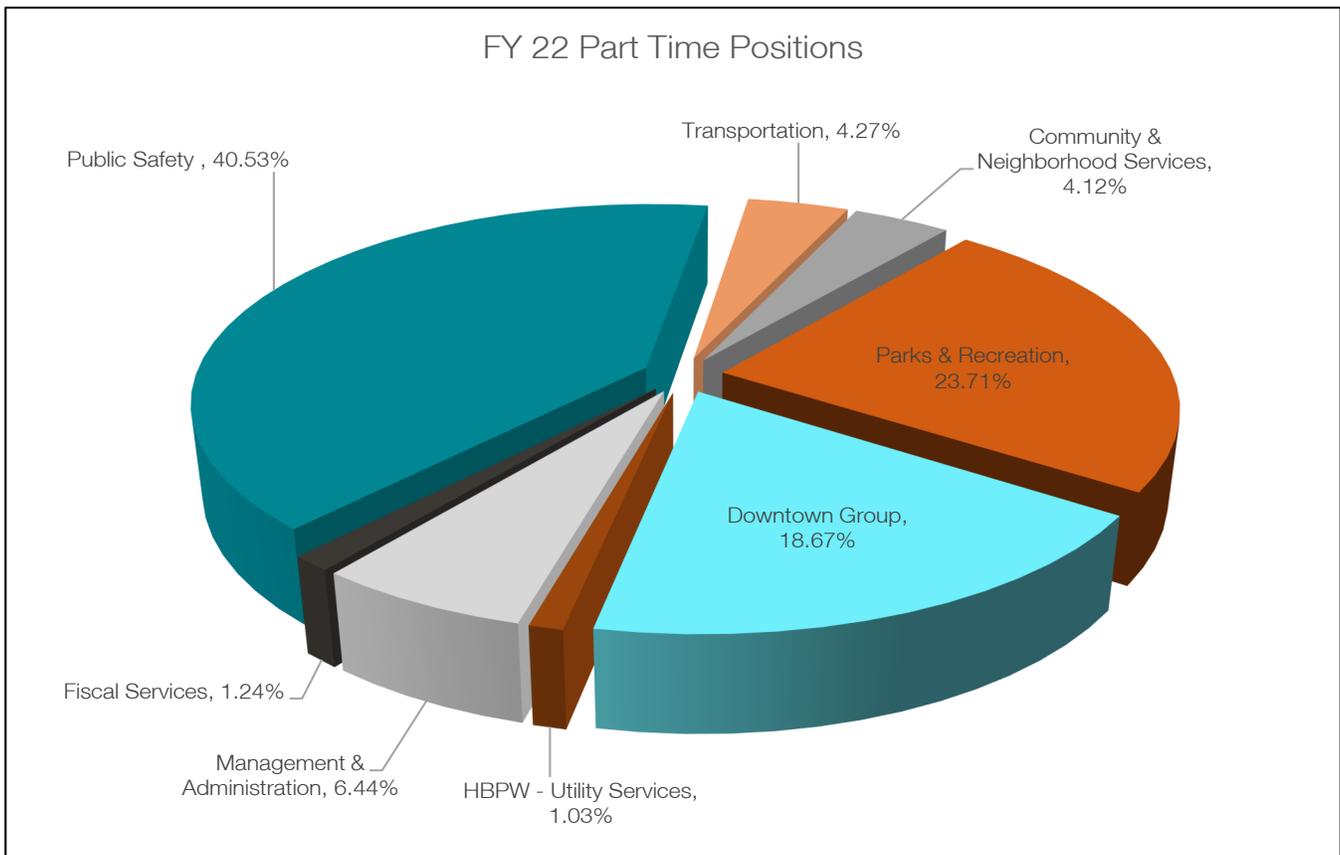
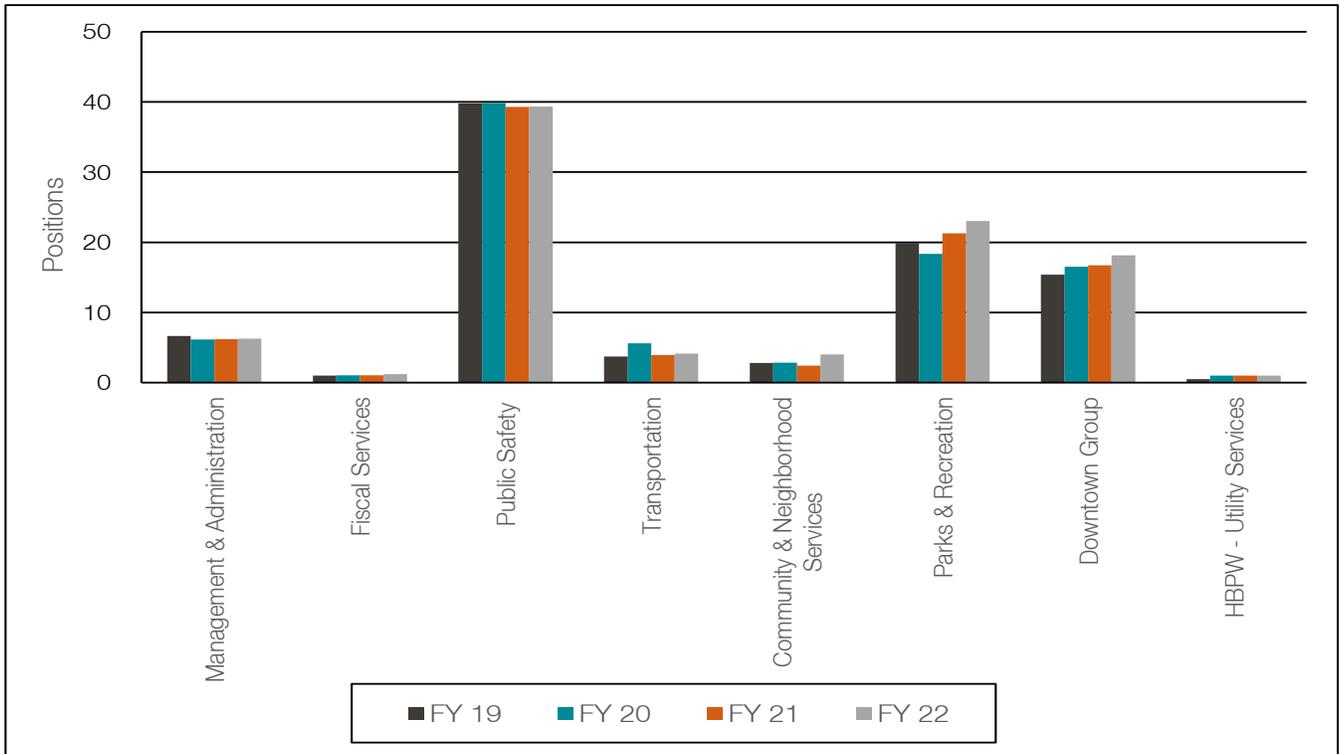
Part Time Positions

GROUP	POSITIONS			FY 22	
	FY 19	FY 20	FY 21	POSITIONS	PERCENT
Management & Administration	6.65	6.15	6.20	6.25	6.44%
Fiscal Services	1.00	1.05	1.05	1.20	1.24%
Public Safety	39.80	39.85	39.30	39.35	40.53%
Transportation	3.70	5.60	3.90	4.15	4.27%
Community & Neighborhood Services	2.80	2.85	2.40	4.00	4.12%
Parks & Recreation	19.90	18.37	21.27	23.02	23.71%
Downtown Group	15.40	16.50	16.73	18.13	18.67%
HBPW - Utility Services	0.50	1.00	1.00	1.00	1.03%
TOTAL	89.75	91.37	91.85	97.10	100.00%

FUND	POSITIONS			FY 22	
	FY 19	FY 20	FY 21	POSITIONS	PERCENT
General Operating	70.20	70.00	70.30	72.20	74.36%
Downtown Public Parking	0.75	0.25	0.38	0.38	0.39%
Mainstreet/DDA	0.45	0.55	0.45	0.50	0.52%
Principal Shopping District	0.75	0.75	0.50	0.75	0.77%
CATV Public Access Television	0.85	0.85	0.85	0.85	0.88%
Solid Waste Recycling	0.00	0.00	0.00	1.10	1.13%
Windmill Island Gardens	12.00	13.45	13.95	15.05	15.50%
Municipal Airport Facilities Management	0.35	0.50	0.40	0.50	0.52%
HBPW - Utility Services	0.50	1.00	1.00	1.00	1.03%
Centralized Vehicle / Equipment	1.55	2.10	2.10	2.10	2.16%
Holland Historical Trust	2.35	1.92	1.92	2.67	2.75%
TOTAL	89.75	91.37	91.85	97.10	100.00%



Part Time Positions



POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>CITY COUNCIL</u>				
*** FULL TIME ***				
Executive Assistant I	0.20	0.20	0.20	0.20
*** ELECTED OFFICIALS ***				
Mayor	1.00	1.00	1.00	1.00
Council Member	7.00	7.00	7.00	7.00
Mayor Pro Tem	1.00	1.00	1.00	1.00
Total Elected Officials	9.00	9.00	9.00	9.00
Total Full Time & Elected Officials	9.20	9.20	9.20	9.20
<u>CITY MANAGER</u>				
*** FULL TIME ***				
City Manager	0.95	0.95	0.95	0.95
Assistant City Manager	0.50	0.50	0.50	0.50
Executive Assistant IV	0.90	0.90	0.90	0.90
Executive Assistant I	0.10	0.10	0.10	0.10
Total Full Time	2.45	2.45	2.45	2.45
*** PART TIME ***				
Technical Assistant	-	0.05	-	-
Total Full & Part Time FTE	2.45	2.50	2.45	2.45
<u>ELECTION</u>				
*** PART TIME ***				
Clerical Assistant	2.10	2.25	2.20	2.25
<u>CITY CLERK</u>				
*** FULL TIME ***				
City Clerk	1.00	1.00	1.00	1.00
Department Assistant I	1.00	1.00	1.00	1.00
Total Full Time	2.00	2.00	2.00	2.00

POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>CITY CLERK</u>				
*** PART TIME ***				
Elections Coordinator	0.70	0.70	0.70	0.70
Clerical Assistant	1.25	0.65	0.65	0.65
Customer Service Rep	0.50	0.50	0.50	0.50
Total Part Time	2.45	1.85	1.85	1.85
Total Full & Part Time FTE	4.45	3.85	3.85	3.85
<u>HUMAN RESOURCES</u>				
*** FULL TIME ***				
Director of Human Resources	1.00	1.00	1.00	1.00
Executive Assistant I	0.60	0.60	0.60	0.60
Human Resources Specialist	1.00	1.00	1.00	1.00
Total Full Time	2.60	2.60	2.60	2.60
*** PART TIME ***				
Intern	0.10	-	-	-
Total Full & Part Time FTE	2.70	2.60	2.60	2.60
<u>BOARDS AND COMMISSIONS</u>				
*** FULL TIME ***				
Executive Assistant I	0.10	0.10	0.10	0.10
<u>ECONOMIC DEVELOPMENT AND SUSTAINABILITY</u>				
*** FULL TIME ***				
Assistant City Manager	-	-	1.00	1.00
Sustainability Manager	-	-	0.25	0.50
Executive Assistant IV	0.10	0.10	0.10	0.10
Total Full Time	0.10	0.10	1.35	1.60
<u>HUMAN RELATIONS</u>				
*** FULL TIME ***				
Human/Int. Relations Director	1.00	1.00	1.00	1.00

POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>HUMAN RELATIONS</u>				
*** PART TIME ***				
Administrative Aide I	0.50	0.50	0.65	0.65
Youth Services Coordinator	0.65	0.65	0.65	0.65
Total Part Time	1.15	1.15	1.30	1.30
Total Full Time & Part Time FTE	2.15	2.15	2.30	2.30
<u>CABLE TV/PUBLIC ACCESS</u>				
*** FULL TIME ***				
Assistant City Manager	0.10	0.10	0.10	0.10
Multimedia Production Specialist	2.00	2.00	2.00	2.00
Total Full Time	2.10	2.10	2.10	2.10
*** PART TIME ***				
Public Information Coordinator	0.70	0.70	0.70	0.70
Multi-Media Intern	0.15	0.15	0.15	0.15
Total Part Time	0.85	0.85	0.85	0.85
Total Full & Part Time FTE	2.95	2.95	2.95	2.95
<u>MANAGEMENT & ADMINISTRATIVE TOTAL</u>				
Full Time	10.55	10.55	11.80	12.05
Part Time	6.65	6.15	6.20	6.25
Elected Officials	9.00	9.00	9.00	9.00
Total Full & Part Time FTE	26.20	25.70	27.00	27.30



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>FINANCE</u>				
*** FULL TIME ***				
Director of Finance	0.80	0.80	0.80	0.80
Assistant Finance Director	0.95	0.95	0.95	0.95
Assistant Treasurer	0.50	0.50	0.50	0.50
Municipal Accountant II	0.50	-	-	-
Municipal Accountant I	0.25	1.00	1.00	1.00
Account Clerk / Payables	1.00	1.00	1.00	1.00
Payroll / Benefits Clerk	1.00	1.00	1.00	1.00
Account Clerk / Cashier	0.75	0.75	0.75	0.75
Total Full Time	<u>5.75</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
*** PART TIME ***				
Municipal Accountant II	0.60	0.60	0.65	0.70
Total Full Time & Part Time FTE	<u>6.35</u>	<u>6.60</u>	<u>6.65</u>	<u>6.70</u>
<u>ASSESSING</u>				
*** FULL TIME ***				
Director of Finance	0.10	0.10	0.10	0.10
Assessing Administrator	1.00	1.00	1.00	1.00
Appraiser II	2.00	2.00	2.00	2.00
Department Assistant III	1.00	1.00	1.00	1.00
Total Full Time	<u>4.10</u>	<u>4.10</u>	<u>4.10</u>	<u>4.10</u>
*** PART TIME ***				
Appraiser Trainee	0.40	0.45	0.40	0.50
Total Full & Part Time FTE	<u>4.50</u>	<u>4.55</u>	<u>4.50</u>	<u>4.60</u>
<u>TREASURER</u>				
*** FULL TIME ***				
Director of Finance	0.10	0.10	0.10	0.10
Assistant Finance Director	0.05	0.05	0.05	0.05
Assistant Treasurer	0.50	0.50	0.50	0.50
Municipal Accountant I	0.50	-	-	-
Account Clerk / Cashier	1.15	1.15	1.15	1.15
Total Full Time	<u>2.30</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
<u>FISCAL SERVICES TOTAL</u>				
Full Time	12.15	11.90	11.90	11.90
Part Time	1.00	1.05	1.05	1.20
Total Full & Part Time FTE	<u>13.15</u>	<u>12.95</u>	<u>12.95</u>	<u>13.10</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>PUBLIC SAFETY MANAGEMENT</u>				
*** FULL TIME ***				
Director of Public Safety	1.00	1.00	1.00	1.00
Public Safety Captain	4.00	4.00	4.00	4.00
Executive Assistant I	1.00	1.00	1.00	1.00
Total Full Time	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
*** PART TIME ***				
Executive Assistant I	0.70	0.70	0.70	0.70
Total Full Time & Part Time FTE	<u>6.70</u>	<u>6.70</u>	<u>6.70</u>	<u>6.70</u>
<u>POLICE DIVISION</u>				
*** FULL TIME ***				
Police Sergeant	15.00	15.00	15.00	15.00
Computer Crimes Investigator	1.00	1.00	1.00	1.00
Police Officer	35.00	36.00	36.00	36.00
FOIA Coordinator	-	-	-	1.00
Civilian Booking Officer	1.00	1.00	1.00	1.00
Officer Manager	1.00	1.00	1.00	1.00
Department Assistant III	-	-	2.00	2.00
Police Desk Assistant	5.00	5.00	3.00	3.00
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Facility Maintenance Technician	1.00	1.00	1.00	1.00
Total Full Time	<u>59.15</u>	<u>60.15</u>	<u>60.15</u>	<u>61.15</u>
*** PART TIME ***				
Police Desk Assistant	0.70	0.70	0.70	0.70
Police Cadet	4.75	4.75	5.15	4.75
Police Reserve Officer	1.80	1.80	1.35	1.30
School Crossing Guards	1.15	1.20	0.70	1.20
Custodian/Maintenance	0.70	0.70	0.70	0.70
Total Part Time	<u>9.10</u>	<u>9.15</u>	<u>8.60</u>	<u>8.65</u>
Total Full & Part Time FTE	<u>68.25</u>	<u>69.30</u>	<u>68.75</u>	<u>69.80</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>FIRE DIVISION</u>				
*** FULL TIME ***				
Training & Safety Officer	1.00	1.00	1.00	1.00
Fire Marshall	1.00	1.00	1.00	1.00
Fire Lieutenant	6.00	6.00	6.00	6.00
Firefighter - EMT	12.00	12.00	12.00	12.00
Facilities / Irrigation Supervisor	0.10	0.10	0.10	0.10
Total Full Time	<u>20.10</u>	<u>20.10</u>	<u>20.10</u>	<u>20.10</u>
<u>FIRE DIVISION</u>				
*** PART TIME ***				
Part-Paid Firefighter	27.00	27.00	27.00	27.00
Part-Paid Firefighter Sergeant	3.00	3.00	3.00	3.00
Total Part Time	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>
Total Full & Part Time FTE	<u>50.10</u>	<u>50.10</u>	<u>50.10</u>	<u>50.10</u>
<u>PUBLIC SAFETY TOTAL</u>				
Full Time	85.25	86.25	86.25	87.25
Part-Paid Fire (Not @ FTE)	30.00	30.00	30.00	30.00
Part Time	<u>9.80</u>	<u>9.85</u>	<u>9.30</u>	<u>9.35</u>
Total Full & Part Time FTE	<u>125.05</u>	<u>126.10</u>	<u>125.55</u>	<u>126.60</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>STREETS DIVISION</u>				
*** FULL TIME ***				
Street & Vehicle Mntc Supervisor	1.00	1.00	1.00	1.00
Lead Supervisor	1.00	1.00	1.00	1.00
Supervisor	2.00	2.00	2.00	2.00
Office Manager	0.65	0.65	0.65	0.65
Coordinator - Sign & Paint	1.00	1.00	1.00	1.00
Coordinator - Storm Sewers	1.00	1.00	1.00	1.00
Heavy Equipment Operator	9.00	9.00	10.00	10.00
Equipment Operator	1.00	1.00	-	-
Facilities / Irrigation Supervisor	0.01	0.01	0.01	0.01
Total Full Time	16.66	16.66	16.66	16.66
*** PART TIME ***				
Infrastructure Worker	1.45	2.55	1.20	1.10
Total Full Time & Part Time FTE	18.11	19.21	17.86	17.76
<u>MANAGEMENT & ENGINEERING</u>				
*** FULL TIME ***				
Transportation Services Director	1.00	1.00	1.00	1.00
Project Engineer	1.00	1.00	1.00	1.00
Engineering Assistant	1.00	1.00	-	-
Staff Engineer	-	-	1.00	1.00
Officer Manager	0.35	0.35	0.35	0.35
Total Full Time	3.35	3.35	3.35	3.35
*** PART TIME ***				
Technical Assistant I	0.35	0.45	0.20	0.45
Total Full & Part Time FTE	3.70	3.80	3.55	3.80
<u>MUNICIPAL AIRPORT FACILITIES MANAGEMENT FUND</u>				
*** FULL TIME ***				
Operations Manager	0.30	0.40	0.20	-
*** PART TIME ***				
Clerical Assistant	0.35	0.25	-	-
Department Assistant I	-	0.25	0.40	0.50
Total Part Time	0.35	0.50	0.40	0.50
Total Full & Part Time FTE	0.65	0.90	0.60	0.50



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>CENTRALIZED VEHICLE / EQUIPMENT FUND</u>				
*** FULL TIME ***				
Lead Mechanic	2.00	2.00	2.00	2.00
Mechanic / Fabricator	1.00	1.00	1.00	1.00
Equipment Mechanic II	4.00	4.00	5.00	5.00
Inventory Control Technician	-	-	1.00	1.00
Facilities / Irrigation Supervisor	0.01	0.01	0.01	0.01
Total Full Time	<u>7.01</u>	<u>7.01</u>	<u>9.01</u>	<u>9.01</u>
*** PART TIME ***				
Administrative Aide I	0.60	0.70	0.70	0.70
Mechanic Assistant	0.95	1.40	1.40	1.40
Total Part Time	<u>1.55</u>	<u>2.10</u>	<u>2.10</u>	<u>2.10</u>
Total Full & Part Time FTE	<u>8.56</u>	<u>9.11</u>	<u>11.11</u>	<u>11.11</u>
<u>TRANSPORTATION TOTAL</u>				
Full Time	27.32	27.42	29.22	29.02
Part Time	<u>3.70</u>	<u>5.60</u>	<u>3.90</u>	<u>4.15</u>
Total Full & Part Time FTE	<u>31.02</u>	<u>33.02</u>	<u>33.12</u>	<u>33.17</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>PLANNING & ZONING</u>				
*** FULL TIME ***				
Community & Nghbr Svcs Director	-	0.25	0.25	0.25
Asst Community & Nghbr Svcs Director	0.10	0.10	0.10	0.10
Senior Planner	1.00	1.00	1.00	1.00
Municipal Planner	1.00	0.50	0.50	0.50
Department Assistant II	0.20	0.20	0.20	0.20
Department Assistant I	0.40	0.40	0.40	0.40
Total Full Time	<u>2.70</u>	<u>2.45</u>	<u>2.45</u>	<u>2.45</u>
*** PART TIME ***				
Preservation Planner	0.30	0.40	0.40	0.40
Intern	0.20	0.20	0.20	0.50
Sustainability & Education Coordinator	0.10	0.30	-	-
Total Part Time	<u>0.60</u>	<u>0.90</u>	<u>0.60</u>	<u>0.90</u>
Total Full & Part Time FTE	<u>3.30</u>	<u>3.35</u>	<u>3.05</u>	<u>3.35</u>
<u>ENVIRONMENTAL HEALTH & INSPECTIONS</u>				
*** FULL TIME ***				
Asst Community & Nghbr Svcs Director	0.30	0.30	0.30	0.30
Building Inspector / Zoning Administrator	0.40	0.40	0.40	0.40
Housing Inspector II	0.90	0.90	0.90	0.90
Housing Inspector I	2.00	2.00	2.00	2.00
Building Inspector I	0.05	0.05	0.05	0.05
Department Assistant III	0.20	0.20	0.20	0.20
Department Assistant I	0.53	0.53	0.53	0.53
Community Development Specialist	0.30	0.50	0.50	0.50
Total Full Time	<u>4.68</u>	<u>4.88</u>	<u>4.88</u>	<u>4.88</u>
<u>CONSTRUCTION INSPECTIONS</u>				
*** FULL TIME ***				
City Manager	0.05	0.05	0.05	0.05
Community & Nghbr Svcs Director	-	0.30	0.30	0.30
Asst Community & Nghbr Svcs Director	0.40	0.40	0.40	0.40
Building Inspector / Zoning Administrator	0.60	0.60	0.60	0.60
Plumbing Inspector	1.00	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00	1.00
Housing Inspector II	0.10	0.10	0.10	0.10
Building Inspector I	0.95	0.95	0.95	0.95
Department Assistant III	0.40	0.40	0.40	0.40

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>CONSTRUCTION INSPECTIONS</u>				
*** FULL TIME ***				
Certified Permit Technician	1.00	1.00	1.00	1.00
Department Assistant I	0.60	0.60	0.60	0.60
Account Clerk / Cashier	0.10	0.10	0.10	0.10
Total Full Time	6.20	6.50	6.50	6.50
<u>CONSTRUCTION INSPECTIONS</u>				
*** PART TIME ***				
Clerical Assistant	0.90	0.65	0.80	0.90
Building Inspector	-	0.10	0.15	0.40
Customer Service Rep	0.50	0.50	0.50	0.70
Total Part Time	1.40	1.25	1.45	2.00
Total Full Time & Part Time FTE	7.60	7.75	7.95	8.50
<u>HOUSING & NEIGHBORHOODS</u>				
*** FULL TIME ***				
Community & Nghbr Svcs Director	1.00	0.25	0.25	0.25
Asst Community & Nghbr Svcs Director	0.10	0.10	0.10	0.10
Department Assistant I	0.40	0.40	0.40	0.40
Total Full Time	1.50	0.75	0.75	0.75
*** PART TIME ***				
Technical Assistant	0.80	0.70	0.35	-
Total Full Time & Part Time FTE	2.30	1.45	1.10	0.75
<u>SOLID WASTE RECYCLING</u>				
*** FULL TIME ***				
Community & Nghbr Svcs Director	-	0.20	0.20	0.20
Asst Community & Nghbr Svcs Director	0.10	0.10	0.10	0.10
Community Development Specialist	0.20	0.20	0.20	0.20
Department Assistant II	0.20	0.20	0.20	0.20
Department Assistant I	0.07	0.07	0.07	0.07
Recycling Sustainability Coordinator	0.70	0.60	0.30	-
Sustainability Manager	-	-	0.25	0.50
Total Full Time	1.27	1.37	1.32	1.27



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>SOLID WASTE RECYCLING</u>				
*** PART TIME ***				
Customer Service Rep	-	-	-	0.35
Sustainability & Education Coordinator	-	-	-	0.75
Total Part Time	-	-	-	1.10
Total Full Time & Part Time FTE	<u>1.27</u>	<u>1.37</u>	<u>1.32</u>	<u>2.37</u>
<u>MANAGEMENT & ADMINISTRATIVE TOTAL</u>				
Full Time	16.35	15.95	15.90	15.85
Part Time	<u>2.80</u>	<u>2.85</u>	<u>2.40</u>	<u>4.00</u>
Total Full & Part Time FTE	<u>19.15</u>	<u>18.80</u>	<u>18.30</u>	<u>19.85</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>CITY HALL & GROUNDS</u>				
*** FULL TIME ***				
Sr. Building Custodian	1.00	-	-	-
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Total Full Time	1.15	0.15	0.15	0.15
*** PART TIME ***				
Facilities Maintenance	-	-	-	0.50
Total Full & Part Time FTE	1.15	0.15	0.15	0.65
<u>CEMETERY</u>				
*** FULL TIME ***				
Parks & Recreation Director	0.20	0.20	0.20	0.20
Deputy Parks & Recreation Director	-	0.50	0.50	0.50
Supervisor	0.50	0.50	0.50	0.50
Facilities / Irrigation Supervisor	0.05	0.05	0.05	0.05
Cemetery Maintenance II	1.00	1.00	1.00	1.00
Laborer II	0.50	0.50	0.50	0.50
Department Assistant II	0.50	1.00	1.00	1.00
Total Full Time	2.75	3.75	3.75	3.75
*** PART TIME ***				
Clerical Assistant	0.70	-	-	-
Grounds Maintenance	1.25	1.25	2.10	2.75
Total Part Time	1.95	1.25	2.10	2.75
Total Full & Part Time FTE	4.70	5.00	5.85	6.50
<u>PARKS & RECREATION ADMINISTRATION</u>				
*** FULL TIME ***				
Parks & Recreation Director	0.40	0.40	-	-
Department Assistant II	0.10	0.10	-	-
Total Full Time	0.50	0.50	-	-
<u>RECREATION PROGRAMS</u>				
*** FULL TIME ***				
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
Department Assistant II	0.90	0.90	1.00	1.00
Event Coordinator	0.60	0.60	0.75	0.60
Recreation Maintenance Supervisor	1.00	1.00	1.00	1.00
Recreation Maintenance Assistant	1.00	1.00	1.00	1.00
Facilities / Irrigation Supervisor	0.16	0.16	0.16	0.16
Total Full Time	5.66	5.66	5.91	5.76



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>RECREATION PROGRAMS</u>				
*** PART TIME ***				
Recreation Program Assistant	0.10	0.50	0.60	0.60
Intern	0.35	0.15	0.25	0.25
Total Part Time	0.45	0.65	0.85	0.85
Total Full Time & Part Time FTE	6.11	6.31	6.76	6.61
 <u>PARKS</u>				
*** FULL TIME ***				
Parks & Recreation Director	0.40	0.40	0.80	0.80
Deputy Parks & Recreation Director	-	0.50	0.50	0.50
Supervisor	1.50	1.50	1.50	1.50
Facilities / Irrigation Supervisor	-	0.10	0.10	0.10
Irrigation Technician	-	1.00	1.00	1.00
Tree Trimmer I	1.00	2.00	2.00	2.00
Greenhouse Specialist	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Laborer II	0.50	0.50	0.50	0.50
Skilled Grounds Keeper	1.00	1.00	1.00	1.00
Department Assistant II	1.00	1.00	1.00	1.00
Facility Maintenance Tech I	-	1.00	1.00	1.00
Total Full Time	7.40	11.00	11.40	11.40
*** PART TIME ***				
Grounds Maintenance	5.50	5.50	7.10	7.90
Tree Trimmer	2.25	2.25	2.50	1.10
Greenhouse	1.55	1.55	1.55	1.65
Security Maintenance	0.40	0.40	0.40	0.40
General Maintenance	4.50	4.50	4.50	4.85
Total Part Time	14.20	14.20	16.05	15.90
Total Full Time & Part Time FTE	21.60	25.20	27.45	27.30
 <u>DEGRAAF NATURE CENTER</u>				
*** FULL TIME ***				
Nature Center Coordinator	0.35	-	-	-
Staff Naturalist	0.40	-	-	-
Facilities / Irrigation Supervisor	0.02	0.02	0.02	0.02
Total Full Time	0.77	0.02	0.02	0.02



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>DEGRAAF NATURE CENTER</u>				
*** PART TIME ***				
Grounds Maintenance	0.35	0.35	0.35	0.35
Education Assistant	0.20	-	-	-
Naturalist	0.40	-	-	-
Total Part Time	<u>0.95</u>	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>
Total Full Time & Part Time FTE	<u>1.72</u>	<u>0.37</u>	<u>0.37</u>	<u>0.37</u>
<u>HOLLAND HISTORICAL TRUST</u>				
*** FULL TIME ***				
Director	1.00	1.00	1.00	1.00
Registrar	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00
Visitor Services Coordinator	-	1.00	1.00	1.00
Volunteer and Tour Coordinator	1.00	1.00	1.00	1.00
Education & Community Program Manager	-	-	1.00	1.00
Education & Outreach Manager	1.00	-	-	-
Interpretive Programs Coordinator	-	1.00	-	-
Development / Communications Manager	1.00	1.00	1.00	1.00
Total Full Time	<u>6.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
*** PART TIME ***				
Museum Attendant	0.60	0.75	0.75	0.75
Facility Manager	0.30	0.30	0.30	0.30
Facilities / Maintenance	0.30	0.37	0.37	0.37
Visitor Services Coordinator	0.75	-	-	-
Archives Assistant	0.40	0.50	0.50	0.50
Social Media Assistant	-	-	-	0.25
Development Assistant	-	-	-	0.50
Total Part Time	<u>2.35</u>	<u>1.92</u>	<u>1.92</u>	<u>2.67</u>
Total Full Time & Part Time FTE	<u>8.35</u>	<u>8.92</u>	<u>8.92</u>	<u>9.67</u>
<u>PARKS & RECREATION TOTAL</u>				
Full Time	24.23	28.08	28.23	28.08
Part Time	<u>19.90</u>	<u>18.37</u>	<u>21.27</u>	<u>23.02</u>
Total Full & Part Time FTE	<u>44.13</u>	<u>46.45</u>	<u>49.50</u>	<u>51.10</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>8TH STREET MARKET</u>				
*** FULL TIME ***				
PSD Marketing & Promotions Coordinator	0.10	0.10	0.10	0.10
Rec Programmer / Event Coordinator	0.20	0.20	0.12	0.20
Total Full Time	0.30	0.30	0.22	0.30
*** PART TIME ***				
Market Master	0.55	0.55	0.55	0.55
Assistant Market Master	0.35	0.35	0.35	0.35
Marketing Coordinator	0.20	0.20	0.20	0.20
Event Coordinator	0.15	0.15	0.15	0.15
Intern	0.05	0.10	0.05	0.05
Market Ambassador	0.15	0.15	0.15	0.15
Total Part Time	1.45	1.50	1.45	1.45
Total Full & Part Time FTE	1.75	1.80	1.67	1.75
<u>DOWNTOWN PUBLIC PARKING</u>				
*** FULL TIME ***				
Downtown Development Coordinator	0.50	0.50	0.40	0.40
Facilities / Irrigation Supervisor	0.02	0.02	0.02	0.02
Total Full Time	0.52	0.52	0.42	0.42
*** PART TIME ***				
Administrative Aide I	0.25	0.25	0.38	0.38
Parking Ambassador	0.50	-	-	-
Total Part Time	0.75	0.25	0.38	0.38
Total Full & Part Time FTE	1.27	0.77	0.80	0.80
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
Downtown Development Coordinator	0.50	0.50	0.60	0.60
Facilities / Irrigation Supervisor	0.05	0.05	0.05	0.05
Total Full Time	0.60	0.60	0.70	0.70
*** PART TIME ***				
Administrative Aide I	0.35	0.40	0.15	0.15
Maintenance	0.10	0.15	0.30	0.35
Total Part Time	0.45	0.55	0.45	0.50
Total Full Time & Part Time FTE	1.05	1.15	1.15	1.20



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>DOWNTOWN PRINCIPAL SHOPPING DISTRICT</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
PSD Marketing & Promotions Coordinator	0.90	0.90	0.90	0.90
Rec Programmer / Event Coordinator	0.20	0.20	0.13	0.20
Total Full Time	<u>1.15</u>	<u>1.15</u>	<u>1.08</u>	<u>1.15</u>
*** PART TIME ***				
Administrative Aide I	0.10	0.10	0.10	0.10
Event Coordinator	0.35	0.35	0.35	0.35
Marketing Coordinator	0.25	0.25	0.05	0.20
Event Planning Intern	0.05	0.05	-	0.10
Total Part Time	<u>0.75</u>	<u>0.75</u>	<u>0.50</u>	<u>0.75</u>
Total Full Time & Part Time FTE	<u>1.90</u>	<u>1.90</u>	<u>1.58</u>	<u>1.90</u>
<u>WINDMILL ISLAND GARDENS</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
Windmill Island Development Manager	1.00	1.00	1.00	1.00
Facilities / Irrigation Supervisor	0.03	0.03	0.03	0.03
Supervisor	1.00	1.00	1.00	1.00
Events Coordinator / Miller	1.00	1.00	-	-
Total Full Time	<u>3.08</u>	<u>3.08</u>	<u>2.08</u>	<u>2.08</u>
*** PART TIME ***				
Tulip Time Worker	0.65	0.70	0.70	0.70
Event Organizer	0.70	0.70	0.70	0.70
Grounds Maintenance	5.55	4.90	5.40	5.40
Program Coordinator	0.35	1.00	1.00	1.00
Greeter / Guide	3.00	5.15	5.15	5.15
Clerical	1.75	1.00	1.00	1.00
Windmill Operator	-	-	-	1.10
Total Part Time	<u>12.00</u>	<u>13.45</u>	<u>13.95</u>	<u>15.05</u>
Total Full Time & Part Time FTE	<u>15.08</u>	<u>16.53</u>	<u>16.03</u>	<u>17.13</u>



<u>DEPARTMENT / POSITION</u>	<u>ACTUAL</u>			<u>APPROVED</u>
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
<u>CIMC CENTER PLACE</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Sr Building Custodian	1.00	-	-	-
Total Full Time	<u>1.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
 <u>DOWNTOWN GROUP TOTAL</u>				
Full Time	6.85	5.85	4.70	4.85
Part Time	<u>15.40</u>	<u>16.50</u>	<u>16.73</u>	<u>18.13</u>
Total Full & Part Time FTE	<u>22.25</u>	<u>22.35</u>	<u>21.43</u>	<u>22.98</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>ELECTRIC PRODUCTION</u>				
*** FULL TIME ***				
Electric Production Engineer	1.00	1.00	1.00	1.00
Electric Production Engineering Supervisor	-	-	1.00	1.00
Electric Production Maintenance Supervisor	1.00	1.00	1.00	1.00
Electric Production Operations Supervisor	1.00	1.00	1.00	1.00
Electric Production Superintendent	1.00	1.00	1.00	1.00
Instrumentation & Controls Tech-Operator ⁽¹⁾	3.00	3.00	3.00	3.00
Lead Plant Operator	4.00	4.00	4.00	4.00
Maintenance Planner	1.00	1.00	1.00	1.00
Mechanical Maintenance ⁽¹⁾	3.00	3.00	3.00	3.00
Plant Operator ⁽¹⁾	11.00	11.00	11.00	10.00
Stockkeeper	1.00	1.00	1.00	1.00
Utility - Electric Production	1.00	1.00	1.00	1.00
Education and Visitor Programs Specialist ⁽²⁾	1.00	-	-	-
Electric Production Lead I & C Technician ⁽³⁾	1.00	1.00	-	-
Environmental and Regulatory Specialist ⁽⁴⁾	1.00	-	-	-
Regulatory Compliance Specialist ⁽⁴⁾	1.00	-	-	-
Total Full Time	32.00	29.00	29.00	28.00

⁽¹⁾ Includes apprentices in this job classification.

⁽²⁾ Moved to Utility Services - Customer Solutions in January 2020.

⁽³⁾ Replaced with Engineering Supervisor classification.

⁽⁴⁾ Moved to Business Services in January 2020.

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>ELECTRIC TRANSMISSION & DISTRIBUTION</u>				
*** FULL TIME ***				
Electric Dispatch Coordinator	1.00	1.00	1.00	1.00
Electric Distribution Engineer	1.00	1.00	1.00	1.00
Electric Distribution Engineering Specialist	2.00	2.00	3.00	3.00
Electric Distribution Planner	-	-	-	1.00
Electric Distribution Technician ⁽¹⁾	3.00	3.00	3.00	3.00
Electric Engineering Supervisor	1.00	1.00	1.00	1.00
Electric Distribution Superintendent	1.00	1.00	1.00	1.00
Lead Lineworker	2.00	2.00	3.00	2.00
Line Crew Supervisor	1.00	1.00	1.00	1.00
Lineworker ⁽¹⁾	8.00	8.00	8.00	9.00
Operations & Metering Supervisor	1.00	1.00	1.00	1.00
System Engineer	1.00	1.00	1.00	1.00
System Operations Technician	6.00	6.00	5.00	5.00
Vegetation Management Technician	1.00	1.00	1.00	1.00
Total Full Time	29.00	29.00	30.00	31.00
⁽¹⁾ Includes apprentices in this job classification.				
ELECTRIC UTILITY TOTAL	61.00	58.00	59.00	59.00

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>WATER RECLAMATION (WASTEWATER TREATMENT)</u>				
*** FULL TIME ***				
Environmental Compliance Supervisor	1.00	1.00	1.00	1.00
Industrial Electrician ⁽²⁾	1.70	1.70	1.65	1.65
Lead Maintenance - WRF	1.00	1.00	1.00	1.00
Lead Plant Operator - WRF	1.00	1.00	1.00	1.00
Maintenance - WRF	2.00	2.00	2.00	2.00
Operations & Maintenance Supervisor - WRF	1.00	1.00	1.00	1.00
Plant Operator - WRF	6.00	6.00	6.00	6.00
Pollution Control Technician	2.00	2.00	2.00	2.00
Process Engineer ⁽¹⁾	0.60	0.60	0.60	0.60
Utility - WRF O&M	1.00	1.00	1.00	1.00
Water Reclamation Facility Superintendent	1.00	1.00	1.00	1.00
Total Full Time	18.30	18.30	18.25	18.25

WATER TREATMENT

*** FULL TIME ***				
Industrial Electrician ⁽²⁾	1.10	1.10	1.10	1.10
Lead Maintenance - WTP	1.00	1.00	1.00	1.00
Maintenance - WTP	1.00	1.00	1.00	1.00
Operations & Maintenance Supervisor - WTP	1.00	1.00	1.00	1.00
Plant Operator - WTP	5.00	5.00	5.00	5.00
Process Engineer ⁽¹⁾	0.40	0.40	0.40	0.40
Utility I - WTP	1.00	1.00	1.00	1.00
Water Treatment Plant Superintendent	1.00	1.00	1.00	1.00
Total Full Time	11.50	11.50	11.50	11.50

⁽¹⁾ Full-time employee with split duties at Water Reclamation and Water Treatment.

⁽²⁾ One Industrial Electrician is allocated: 65% WRF; 10% WTP; 25% WWW Services.

WATER DISTRIBUTION / WASTEWATER COLLECTION

*** FULL TIME ***				
Asset Management Engineer / Specialist	-	-	1.00	1.00
Engineering Field Technician	3.00	2.00	2.00	2.00
GIS Specialist	1.00	1.00	1.00	1.00
Industrial Electrician ⁽¹⁾	0.20	0.20	0.25	0.25
Lead Service and Maintenance	3.00	2.00	2.00	2.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Programs Technician	-	-	1.00	1.00

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>WATER DISTRIBUTION / WASTEWATER COLLECTION</u>				
*** FULL TIME ***				
Service and Maintenance ⁽²⁾	7.00	8.00	8.00	8.00
Service Supervisor	1.00	1.00	1.00	1.00
Service Technician	1.00	3.00	2.00	2.00
W / WW Civil Engineer	1.00	1.00	1.00	1.00
W / WW Service Coordinator	1.00	1.00	1.00	1.00
W / WW Engineering Specialist	1.00	1.00	1.00	1.00
W / WW Superintendent	1.00	1.00	1.00	1.00
Total Full Time	21.20	22.20	23.25	23.25

WATER DISTRIBUTION / WASTEWATER COLLECTION

*** PART TIME ***

Programs Assistant	-	-	-	0.50
Total Full & Part Time FTE	-	-	-	0.50

(1) One Industrial Electrician is allocated: 65% WRF; 10% WTP; 25% W/WW Services.

(2) Includes apprentices in this job classification.

WATER & WASTEWATER UTILITY TOTAL

Full Time	51.00	52.00	53.00	53.00
Part Time	-	-	-	0.50
Total Full & Part Time FTE	51.00	52.00	53.00	53.50



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
BROADBAND SERVICES ⁽¹⁾				
*** FULL TIME ***				
Broadband Services Superintendent	-	1.00	1.00	1.00
Broadband Services Coordinator	-	-	-	1.00
Network Engineer	-	1.00	1.00	1.00
Network Specialist	-	1.00	1.00	1.00
Outside Plant (OSP) Engineer	-	1.00	1.00	1.00
Systems Specialist	-	1.00	1.00	1.00
BROADBAND UTILITY TOTAL	-	5.00	5.00	6.00

⁽¹⁾ Removed from Information Technology Department and created as own "utility" in January 2020.

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
ADMINISTRATION				
*** FULL TIME ***				
Administrative Specialist	1.00	1.00	1.00	1.00
Communications Specialist ⁽¹⁾	-	1.00	1.00	1.00
General Manager	1.00	1.00	1.00	1.00
Operations Director	1.00	1.00	1.00	1.00
Planning Engineer ⁽²⁾	-	1.00	1.00	1.00
Planning Engineer Manager ⁽²⁾	-	1.00	1.00	1.00
Planing Specialist	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00	1.00	1.00
Total Full Time	5.00	8.00	8.00	8.00
BUSINESS SERVICES - HUMAN RESOURCES & REGULATORY COMPLIANCE				
*** FULL TIME ***				
Administrative Specialist ⁽³⁾	-	-	-	1.00
Business Services Director	1.00	1.00	1.00	1.00
Environmental & Regulatory Specialist ⁽³⁾	-	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Safety & Regulatory Compliance Manager ⁽⁵⁾	-	1.00	1.00	1.00
Safety Program Coordinator	1.00	1.00	1.00	1.00
Safety Specialist	1.00	1.00	1.00	1.00
Planning Engineer ⁽⁶⁾	2.00	-	-	-
Records Management Coordinator	1.00	1.00	1.00	-
Planning Engineer Manager ⁽⁶⁾	1.00	-	-	-
Total Full Time	9.00	8.00	8.00	8.00

⁽¹⁾ Moved from Customer Solutions in January 2020.

⁽²⁾ Moved from Business Services in January 2020.

⁽³⁾ Retitled from "Records Management Coordinator" - 12/2021

⁽⁴⁾ Moved from Electric Production in January 2020.

⁽⁵⁾ Moved from Electric Production; replaced discontinued Regulatory Compliance Specialist in January 2020.

⁽⁶⁾ Moved to Administration - Operations in January 2020.

UTILITY SERVICES—ADMINISTRATION & GENERAL

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>BUSINESS SERVICES - INFORMATION TECHNOLOGY</u> ⁽¹⁾				
*** FULL TIME ***				
Business Systems Specialist	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00
Information Systems Infrastructure Spec ⁽²⁾	1.00	1.00	1.00	2.00
Information Technology Manager	1.00	1.00	1.00	1.00
Information Technology Security Specialist	1.00	1.00	1.00	1.00
Programmer / Analyst	1.00	1.00	1.00	1.00
Broadband Services Superintendent ⁽³⁾	1.00	-	-	-
Computer Systems Specialist	1.00	1.00	1.00	-
Network Engineer ⁽³⁾	1.00	-	-	-
Network Specialist ⁽³⁾	1.00	-	-	-
Outside Plant (OSP) Engineer ⁽³⁾	1.00	-	-	-
Systems Specialist ⁽³⁾	1.00	-	-	-
Technology Director ⁽⁴⁾	1.00	-	-	-
Total Full Time	13.00	7.00	7.00	7.00
<u>BUSINESS SERVICES - WAREHOUSE & FACILITIES</u> ⁽¹⁾				
*** FULL TIME ***				
Facility Maintenance	1.00	1.00	1.00	1.00
Facility Services Worker	-	-	-	1.00
Inventory & Facilities Specialist	1.00	1.00	1.00	1.00
Warehouse & Facilities Manager	1.00	1.00	1.00	1.00
Utility I	1.00	1.00	1.00	1.00
Utility II - Warehouse & Facilities	1.00	1.00	1.00	1.00
Utility III - Warehouse	1.00	1.00	1.00	1.00
Buyer ⁽⁵⁾	1.00	-	-	-
Courier	1.00	1.00	1.00	-
Procurement Specialist ⁽⁵⁾	1.00	-	-	-
Total Full Time	9.00	7.00	7.00	7.00

⁽¹⁾ Department was consolidated with Business Services in January 2020.

⁽²⁾ Retitled from Information Systems Analyst - 11/2021

⁽³⁾ Moved to Broadband Services Utility in January 2020.

⁽⁴⁾ Position discontinued following consolidation with Business Services.

⁽⁵⁾ Moved to Finance in January 2020.

⁽⁶⁾ Revised to Facility Services Worker for FY22

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2019	FY 2020	FY 2021	FY 2022
<u>CUSTOMER SOLUTIONS</u>				
*** FULL TIME ***				
Billing Coordinator ⁽¹⁾	-	1.00	2.00	2.00
Community Energy Services Manager	1.00	1.00	1.00	1.00
Conservation Programs Specialist	1.00	1.00	1.00	1.00
Customer Programs Coordinator	2.00	2.00	2.00	2.00
Customer Service Manager	1.00	1.00	1.00	1.00
Customer Services Representative	6.00	6.00	6.00	6.00
Customer Solutions Senior Manager	-	1.00	1.00	1.00
Education and Visitor Programs Specialist ⁽²⁾	-	1.00	1.00	1.00
Energy Efficiency Engineer	1.00	1.00	1.00	1.00
Key Accounts Analyst / Coordinator	1.00	1.00	1.00	1.00
Meter Information Systems Specialist	1.00	1.00	1.00	1.00
Customer Communications Specialist ⁽³⁾	1.00	-	-	-
Total Full Time	15.00	17.00	18.00	18.00
*** PART TIME ***				
Administrative Assistant - Conservation Progr	0.50	0.50	0.50	0.50
Total Full & Part Time FTE	15.50	17.50	18.50	18.50
<u>FINANCE & ACCOUNTING</u>				
*** FULL TIME ***				
Accounting Manager	1.00	1.00	1.00	1.00
Accounts Payable Clerk	2.00	1.00	1.00	1.00
Buyer ⁽¹⁾	-	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	1.00	1.00
General Accountant	4.00	3.00	3.00	4.00
Payroll Specialist	1.00	1.00	1.00	1.00
Procurement Specialist ⁽¹⁾	-	1.00	1.00	1.00
Billing Coordinator ⁽²⁾	1.00	-	-	-
Total Full Time	11.00	10.00	10.00	11.00

⁽¹⁾ Moved from Finance in January 2020.

⁽²⁾ Moved from Electric Production in January 2020.

⁽³⁾ Moved to Administration in January 2020.

UTILITY SERVICES—ADMINISTRATION & GENERAL

<u>DEPARTMENT / POSITION</u>	<u>FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>FY 2021</u>	<u>APPROVED FY 2022</u>
<u>FINANCE & ACCOUNTING</u>				
*** PART TIME ***				
Billing & Payroll Specialist	-	0.50	0.50	-
Total Full & Part Time FTE	<u>11.00</u>	<u>10.50</u>	<u>10.50</u>	<u>11.00</u>
<u>ADMINISTRATION & GENERAL TOTAL</u>				
Full Time	62.00	57.00	58.00	59.00
Part Time	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>
Total Full & Part Time FTE	<u><u>62.50</u></u>	<u><u>58.00</u></u>	<u><u>59.00</u></u>	<u><u>59.50</u></u>
<u>UTILITY SERVICES TOTAL</u>				
Full Time	174.00	172.00	175.00	177.00
Part Time	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full & Part Time FTE	<u><u>174.50</u></u>	<u><u>173.00</u></u>	<u><u>176.00</u></u>	<u><u>178.00</u></u>

(1) Moved from Purchasing, Facilities & Warehousing in January 2020.

(2) Moved to Customer Solutions in January 2020.

(1) Actual staffing, FY19 budget included 176.5 positions.

(2) Actual staffing, FY20 budget included 173.50 positions.

(3) Actual staffing, FY21 budget included 176.00 positions.



<u>DEPARTMENT / POSITION</u>	<u>ACTUAL</u>			<u>APPROVED</u>
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
<u>TECHNOLOGY SERVICES</u>				
*** FULL TIME ***				
Assistant City Manager	0.20	0.20	0.20	0.20
Technology Services Manager	1.00	1.00	1.00	1.00
Sr. Network Systems Specialist	1.00	1.00	1.00	1.00
Technical Support - GIS	1.00	1.00	1.00	1.00
Technology Specialist	1.00	1.00	1.00	1.00
Total Full Time	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>
<u>INTERNAL SERVICES GROUP TOTAL</u>				
Full Time	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>
Total Full Time FTE	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>

PROPERTY TAXES

PERSONNEL

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

	New (N) Replace (R)	Approved Amount
- - GENERAL FUND - -		
CITY HALL & GROUNDS -		
Controlled Items - Capital Type (101-265-721740.CAP)		
Ring of Fire Lights (6)	R	3,600
Drinking fountain/jug filler	R	2,000
Total		<u>\$ 5,600</u>
CEMETERY -		
Controlled Items - Capital Type (101-276-721740.CAP)		
Stihl BR800 Magnum back pack blower (2)	N	1,300
Stihl FC-111 hand held edger (2)	N	1,040
Stihl FS-131 R weed whip (2)	R	860
Stihl MSA 160 C-B battery powered chainsaw	N	700
Stihl HAS 66 battery powered hedge trimmer	R	590
Total		<u>\$ 4,490</u>
PUBLIC SAFETY - POLICE SERVICES		
Controlled Items - Capital Type (101-345-33-721740.CAP)		
Waterproof Winter Patrol Jackets (15)	R	4,950
Kustom Signal Golden Eagle II Dual Antenna Radar Unit (2)	R	3,100
Taser Accessories, Cartridges, Batteries, Etc.	R	700
Total		<u>\$ 8,750</u>
PUBLIC SAFETY - POLICE SERVICES		
Capital Outlay - Equipment & Machinery (101-345-33-730977.0)		
X2 Taser with Holster and 5 year warranty (3)	R	5,820
Tikka X3 Tactical Team Rifles (4)	R	8,000
Speed Radar Trailer with Data Logger	N	10,975
Reserve Cruiser Equipment Package	N	9,800
Total		<u>\$ 34,595</u>

	New (N) Replace (R)	Approved Amount
- - GENERAL FUND - -		
PUBLIC SAFETY - FIRE SERVICES		
Controlled Items - Capital Type (101-345-36-721740.CAP)		
Protective Turnout Gear - Globe Athletix (10)	R	35,700
Automatic External Defibrillator (1124 Reserve Unit)	N	2,100
Powered Portable Suction Units (for EMS units without) (3)	N	1,125
Thermal Imaging Camera's (NFPA compliant) (2)	R	17,000
Hose-Continuation of FY21 Replacement of Failed Secs (20)	N/R	6,000
Nozzles & Tips - Continuation of FY21 for all apparatus	R	12,000
Active Assailant Kits (Plates, Carriers & Helmets, Bag etc.) (2)	R	1,900
Mustang Ice Rescue Suit	R	750
Rescue Mannequins for training	N	1,800
Digital Camera for Fire Marshal (Investigations)	N	700
Rechargeable Tool Kits for Front Line Engines (Drill/Saw) (3)	N/R	2,250
Structural Firefighting Helmets (Increase in Paid on Call) (6)	R	1,860
Update of Accountability System (Boards & Passports) (6)	R	1,200
Total		<u>\$ 84,385</u>
PUBLIC SAFETY - FIRE SERVICES		
Capital Outlay - Building & Structures (101-345-36-730975.0)		
Replace Blinds in living quarters @ Kollen Park Station (11)	R	3,130
Paint Apparatus Bay ceiling @ Kollen Park Station	R	10,000
Gear Grid sections racking for Station #3 POC Gear & Wat (9)	N	3,100
Replace Blinds in admin areas @ Kollen Park Station (19)	R	6,403
Total		<u>\$ 22,633</u>
Capital Outlay - Equipment & Machinery (101-345-36-730977.0)		
Aerial Drone with TIC & Water Rescue Capabilities	N	12,000
Total		<u>\$ 12,000</u>
Grand Total		<u><u>\$ 34,633</u></u>
TRANSPORTATION		
Capital Outlay - Equipment & Machinery (101-447-730977.0)		
Total Station / Data Collector (Survey Equipment)	N	10,000
Total		<u>\$ 10,000</u>

	New (N) Replace (R)	Approved Amount
- - GENERAL FUND - -		
RECREATION		
Controlled Items - Capital Type (101-753-6-721740.CAP)		
Drinking Fountain (2)	R	9,000
Vending Machine	N	4,000
Backpack Blowers (3)	N	1,950
Weed Whips (4)	N	2,000
Edger and Edging Attachments	N	2,050
Total		<u>\$ 19,000</u>
RECREATION		
Capital Outlay - Land Improvements (101-753-6-730974.0)		
Drainage Repairs	R	5,000
Total		<u>\$ 5,000</u>
Capital Outlay - Building & Structures (101-753-6-730975.0)		
Score booth Building/Storage	N	11,500
Chain-link Fencing Repairs/Replacements	R	10,000
Door and Lock Repairs	R	5,000
Total		<u>\$ 26,500</u>
Grand Total		<u>\$ 31,500</u>
PARKS		
Controlled Items - Capital Type (101-754-721740.CAP)		
MS 461, MS201T-16 Chain Saw (2)	R	1,820
Stihl BR600, BR700, BR800 Back pack Blower (8)	N/R	4,600
Stihl FS 131 R weed whip (7)	R	3,010
Toro #21383 Personal Pace lawn mower (2)	R	1,500
Park Benches (4)	R	5,200
Stihl HT 133 pole pruner	R	650
Stihl HS 46 C-E gas powered hedge trimmer (2)	R	800
Stihl SH 86 C-E hand held shredder, blower, vac	N	300
Playground Mulch	R	5,000
Total		<u>\$ 22,880</u>

New (N)
Replace (R) Approved
Amount

- - SPECIAL REVENUE FUNDS - -

CATV - PUBLIC ACCESS TELEVISION

Controlled Items - Capital Type (244-848-721740.CAP)

Boom Mic	N	350
DSLR Stabilizer	N	1,000
Tripod	R	1,200
Teradek VidiU Go	N	1,500
Council Wireless HDMI	N	2,000
15-35 Lens for Canon R5	N	2,400
100-500 Lens for Canon R5	N	2,700
Storage Media & Batteries	N	3,400
Drone Replacement	R	3,900
Skycam Replacement	R	4,500
Total		<u>\$ 22,950</u>

CATV - PUBLIC ACCESS TELEVISION

Capital Outlay - Equipment & Machinery (244-848-730977.0)

Live Production Cameras	N	18,500
Control Room Switcher - Phase 1 of 3	N	8,600
Total		<u>\$ 27,100</u>



	New (N) Replace (R)	Approved Amount
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- - COMPONENT UNITS - -

HOLLAND HISTORICAL TRUST FUND

Controlled Items - Capital Type

Computers (2)

	N	3,500
Total		<u>\$ 3,500</u>

	New (N) Replace (R)	Approved Amount
- - ENTERPRISE FUNDS - OTHER - -		
SOLID WASTE RECYCLING FUND		
Controlled Items - Capital Type (514-529-721740.CAP)		
Garbage Carts	R	65,000
Total		<u>\$ 65,000</u>
WINDMILL ISLAND GARDENS		
Controlled Items - Capital Type (545-758-721740.CAP)		
Community Garden		
move to a permanent location with fencing and plots	N	4,000
Total		<u>\$ 4,000</u>
WINDMILL ISLAND GARDENS		
Capital Outlay - Land Improvements (545-758-730974.0)		
Continue Interpretive Plan Implementation		
additional signage and exhibits around the Island	N	7,500
Little Netherlands Area Refurbishment		
Re-work Little Netherlands with possible new exhibit	R	10,000
Total		<u>\$ 17,500</u>
Capital Outlay - Building & Structures (545-758-730975.0)		
Food Service Area Remodel		
Renovate/upgrade food service area in shops	R	10,000
Picnic Tables for Picnic Shelter (12)		
Replacing broken-down/worn out tables	R	9,000
Total		<u>\$ 19,000</u>
Capital Outlay - Equipment & Machinery (545-758-730977.ORGAN)		
Organ Refurbishment		
replace bellows and other major components	R	17,000
Total		<u>\$ 17,000</u>
Grand Total		<u>\$ 53,500</u>

	New (N) Replace (R)	Approved Amount
- - INTERNAL SERVICE FUNDS - -		
TECHNOLOGY SERVICES -DATA PROCESSING		
Controlled Items - Capital Type (636-258-721740.CAP)		
Election Laptops (15)	R	6,450
Wireless Access Points (38)	R	32,300
RMM software (3)	N	6,000
PC Replacements (25)	R	40,000
Monitors (22)	R	3,630
MS Office G3 License (40)	N	8,000
Electronic Plan Review (4)	N	4,900
Tough Books/Tablets (2)	N	3,000
Total		\$ 104,280
TECHNOLOGY SERVICES -DUPLICATING/PHOTOCOPYING		
Controlled Items - Capital Type (636-887-721740.CAP)		
SFF copier	R	2,000
Copier	N	2,000
Total		\$ 4,000
Grand Total		\$ 108,280
 TECHNOLOGY SERVICES - DATA PROCESSING		
Capital Outlay - Equipment & Machinery (636-258-730977.0)		
Server Replacement Cycle	R	10,000
Switches (3)	R	15,000
Camera System for City Hall	N	-
Cyber Security Development	R	11,000
Total		\$ 36,000
 TECHNOLOGY SERVICES - DUPLICATING/PHOTOCOPYING		
Capital Outlay - Equipment & Machinery (636-887-730977.0)		
Copier	R	11,416
Total		\$ 11,416
Grand Total		\$ 47,416

	New (N) Replace (R)	Approved Amount
- - INTERNAL SERVICE FUNDS - -		
CENTRALIZED VEHICLE/EQUIPMENT		
Controlled Items - Capital Type (661-591-A-721740.CAP)		
Z Mowers buy back group 1	R	5,000
Z Mowers buy back group 2	R	5,000
Z Mowers buy back group 3	R	1,200
Cabinets	N/R	4,500
Special Tools	N	2,500
Truck Topper for 316	N	1,900
Message Boards Traffic Software/Radar	N	4,000
Toolbox drawer set	N	2,000
Belt/Disc Grinder	R	2,300
Total		<u>\$ 28,400</u>
CENTRALIZED VEHICLE/EQUIPMENT		
Capital Outlay - Equipment & Machinery (661-591-A-730975.0)		
Back Hoe	R	120,000
Additional Camera Equipment	N	55,000
Chipper 18"	R	81,000
Mower 72"	R	12,000
Mower 60"	R	10,000
Gator	R	14,500
Pro Gator Cem	R	40,000
Standup Blower	N	18,000
Wing Plow for 106	N	7,500
Total		<u>\$ 358,000</u>
Capital Outlay - Vehicle (661-591-A-730981.0)		
Police Vehicles Tahoe (3)		118,000
Police Upfitting (3)		15,000
Detective Car Hybrid *		30,000
4 x 4 Pickup		35,000
Code Enforcement Truck		37,000
Code Enforcement Dog Cage		15,000
Fire Department Pickup Training Officer		47,000
Fire Department Pickup		47,000
Parks Boom/Dump Truck		145,000
Pickup Truck		35,000
Total		<u>\$ 524,000</u>
Grand Total		<u><u>\$ 882,000</u></u>

* \$1,500 moved to 101-731-730981.0 for hybrid option

PROPERTY TAXES

PERSONNEL

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

DEBT LIMITATION AND LEGAL DEBT MARGIN

DEBT LIMITATION AT JULY 1, 2021

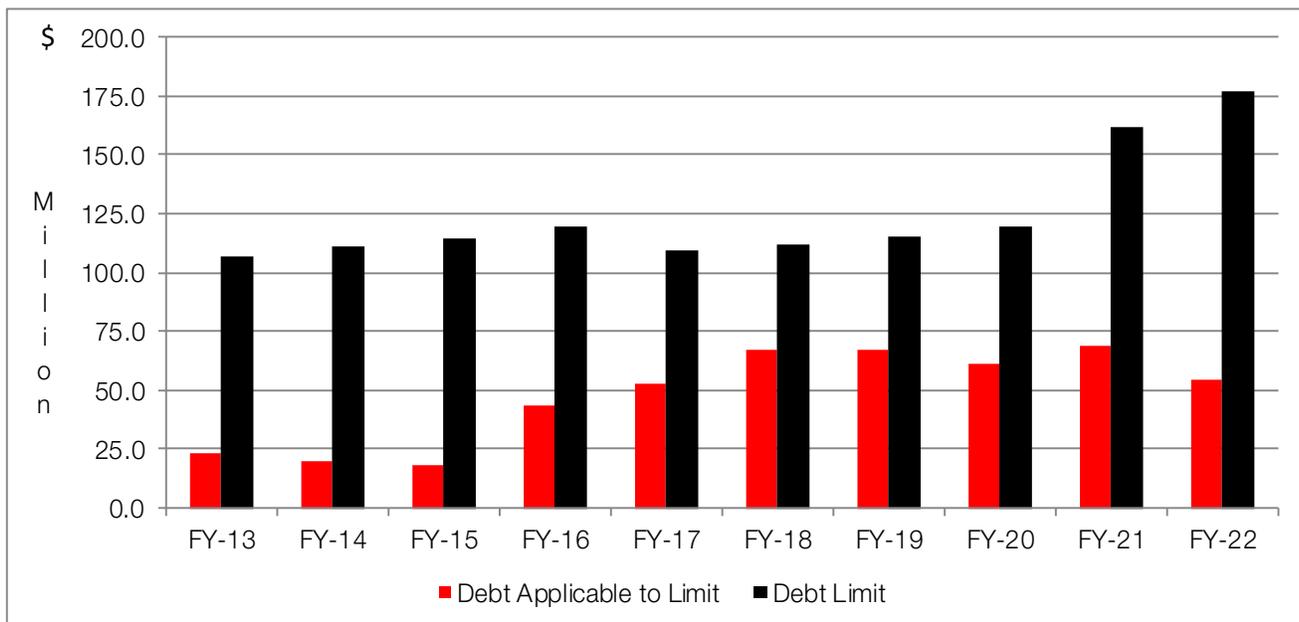
Total State Equalized Value Across All Property Classifications	\$ 1,769,939,900
Percentage Limit of Total Value (In Accordance with the City Charter)	<u>10%</u>
Debt Limitation	<u>\$ 176,993,990</u>

DEBT APPLICABLE TO LIMITATION AT JULY 1, 2021

Total Bonded Debt at July 1, 2020 (excludes Capital Leases)	\$ 245,010,208
Less the Following:	
- Debt Items Not Subject to Limitation :	
Revenue Bonded Debt (excludes Sewage Disposal Bond Issue)	(189,248,610)
- Amount Available for Repayment of G.O. and L.T.G.O. Bonds at July 1, 2021:	
Estimated Fund Balance in G.O. and L.T.G.O. Debt Service Funds	<u>(1,203,784)</u>
Debt Amount Applicable to Debt Limitation	<u>\$ 54,557,814</u>

AVAILABLE LEGAL DEBT MARGIN AT JULY 1, 2021

Debt Limitation Minus Debt Applicable to Limitation Equals Available Legal Debt Margin	<u>\$ 122,436,176</u>
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(Existing Issues Across All Governmental Debt Service Funds, Includes Enterprise Funds)

Schedule of Outstanding Long-Term Debt Obligations	Funded By	Date Of		Net Effective Interest Rate	Original Issuance		Remaining @ 07/01/21		
		Debt Issuance	Final Maturity		Debt Principal Amount	Debt Interest Total	Debt Principal Amount	Debt Interest Total	
<u>City Issues</u>									
<u>Act 34 Capital Improvements Bond Issues</u>									
Parking Deck, Series 2008	Brownfield Capture	07-31-08	05-01-30	unknown prepaid	4,000,000	2,939,470	1,955,000	475,595	
Capital Improvements, Series 2018	Brownfield Capture	09-06-18	11-01-42	3.44%	7,000,000	3,796,616	6,900,000	3,185,375	
Total Act 34 Capital Improv. Issues					\$ 11,000,000	\$ 6,736,086	\$ 8,855,000	\$ 3,660,970	
Pension Obligation, Series 2015 Issue	Property Taxation	11-18-15	12-01-25	2.86%	25,000,000	4,039,168	13,275,000	1,099,779	
Act 99 Installment Purchase Agrmt	Property Taxation	02-25-16	06-01-26	2.19%	3,000,000	374,331	1,581,598	96,807	
Refunding Issue, Series 2016	Property Taxation	08-18-16	10-01-21	1.46%	6,975,000	365,511	1,805,000	13,177	
Civic Center Issue, Series 2016A	Property Taxation	12-08-16	08-01-26	2.28%	3,475,000	905,063	3,280,000	412,125	
Civic Center Issue, Series 2016B	Property Taxation	12-08-16	08-01-36	0.98%	9,835,000	1,195,445	9,035,000	875,911	
Pension Obligation, Series 2018 Issue	Property Taxation	01-18-18	12-01-39	3.69%	19,890,000	9,397,453	17,930,000	7,171,871	
Total Governmental Funds					\$ 79,175,000	\$ 23,013,057	\$ 55,761,598	\$ 13,330,640	
<u>Board of Public Works Issues</u>									
Water Series 2021-A Refunding	Water Fund	03-03-2021	07-01-2024	0.98%	4,995,000	88,919	4,995,000	88,919	
Drinking Water Program Bond	Water Fund	09-23-2011	04-01-2032	2.50%	6,026,500	1,428,768	3,603,610	562,365	
Electric Series 2014-A Revenue Bond	Electric Fund	04-22-2014	07-01-2039	4.06%	158,840,000	95,900,678	139,890,000	70,159,297	
Water Series 2021 A Revenue Bond	Water Fund	01-01-2021	07-01-2042	2.00%	16,760,000	7,246,842	16,760,000	7,246,842	
Wastewater Series 2020 Revenue Bond	Wastewater Fund	09-30-2020	09-30-2043	2.00%	24,000,000	6,557,433	24,000,000	6,316,100	
Total Enterprise Funds					\$ 210,621,500	\$ 111,222,640	\$ 189,248,610	\$ 84,373,523	
Grand Total					\$ 289,796,500	\$ 134,235,697	\$ 245,010,208	\$ 97,704,163	

PLEASE SEE APPENDIX D : DEBT SERVICE FOR DETAILED BOND SCHEDULES

ACT 34 CAPITAL IMPROVEMENT BOND ISSUE, Series 2008

With Limited Tax General Obligation Pledge (Funding for the 7th Street Parking Deck)

\$4,000,000 Non-Voted Bond Issue dated July 31, 2008

Total Original Bond Issue: 24 Annual Serial Maturities from May 1, 2010 to May 1, 2030

Principal & Interest maturities are financed 100% by Brownfield Redevelopment Tax Capture

Fiscal Year	Principal	Interest	Total
2021-22	150,000	84,978	234,978
2022-23	165,000	78,602	243,602
2023-24	180,000	71,590	251,590
2024-25	195,000	63,940	258,940
2025-26	215,000	55,653	270,653
2026-27	235,000	46,515	281,515
2027-28	255,000	36,292	291,292
2028-29	275,000	25,200	300,200
2029-30	285,000	12,825	297,825
Total	\$ 1,955,000	\$ 475,595	\$ 2,430,595

PENSION OBLIGATION BOND ISSUE, Series 2015

With Limited Tax General Obligation Pledge

\$25,000,000 Non-Voted Bond Issue dated November 18, 2015

Total Original Bond Issue: 11 Annual Serial Maturities from June 1, 2016 to December 1, 2025

City Portion - Principal & Interest maturities are financed 100% by Property Taxation

HBPW Portion - Principal & Interest maturities are financed 100% by Utility Fund Revenue

Fiscal Year	Principal	Interest	Total
2021-22	2,500,000	376,861	2,876,861
2022-23	2,570,000	305,967	2,875,967
2023-24	2,645,000	227,312	2,872,312
2024-25	2,735,000	141,332	2,876,332
2025-26	2,825,000	48,308	2,873,308
Total	\$ 13,275,000	\$ 1,099,779	\$ 14,374,779

Proceeds were utilized to pay down the unfunded accrued actuarial liability (UAL) of the 'closed' groups within the City of Holland Defined Benefit Pension Plan as administered by the Michigan Municipal Employee Retirement System (MERS).

Proceeds of bond issue were split between the City of Holland (43.64%) and Holland Board of Public Works (56.36%). Repayment will be made using the same allocation.

2016 REFUNDING BOND ISSUE, Series 2016

With Limited Tax General Obligation Pledge

\$6,975,000 Non-Voted Bond Issue dated August 18, 2016

Total Original Issue: 6 Annual Serial Maturities from April 1, 2017 to October 1, 2021

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2021-22	1,805,000	13,177	1,818,177
Total	\$ 1,805,000	\$ 13,177	\$ 1,818,177

ACT 99 INSTALLMENT PURCHASE AGREEMENT

With Qualified Tax-Exempt Obligation Pledge

\$3,000,000 Non-Voted dated February 25, 2016

Total Original Issue: 10 Annual Serial Maturities from December 1, 2016 to June 1, 2026

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2021-22	302,692	32,989	335,681
2022-23	309,358	26,324	335,681
2023-24	316,170	19,512	335,681
2024-25	323,132	12,549	335,681
2025-26	330,247	5,434	335,681
Total	\$ 1,581,598	\$ 96,807	\$ 1,678,405

To pay for numerous energy improvements on city facilities described in the scope of work in the Energy Services contract between Schneider Electric Buildings Americas, Inc. and the City of Holland, dated January 4, 2016.

CIVIC CENTER BOND ISSUE, Series 2016A

With Limited Tax General Obligation Pledge

\$3,475,000 Non-Voted Bond Issue dated December 21, 2016

Total Original Issue: 10 Annual Serial Maturities from August 1, 2017 to August 1, 2026

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2021-22	200,000	113,550	313,550
2022-23	600,000	102,050	702,050
2023-24	615,000	83,825	698,825
2024-25	615,000	62,300	677,300
2025-26	615,000	37,700	652,700
2026-27	635,000	12,700	647,700
Total	\$ 3,280,000	\$ 412,125	\$ 3,692,125

CIVIC CENTER BOND ISSUE, Series 2016B

With Limited Tax General Obligation Pledge

\$9,835,000 Non-Voted Bond Issue dated December 21, 2016

Taxable - Qualified Energy Conservation Bonds

Total Original Issue: 20 Annual Serial Maturities from August 1, 2017 to August 1, 2036

Principal & Interest maturities are financed 74% by Property Taxation

Principal & Interest maturities are financed 26% by District Snowmelt Assessment

Fiscal Year	Principal	Interest	Federal Subsidy	Total
2021-22	275,000	344,527	(267,623)	351,904
2022-23	275,000	337,611	(261,184)	351,427
2023-24	275,000	329,952	(254,053)	350,898
2024-25	275,000	321,702	(246,373)	350,329
2025-26	285,000	312,836	(238,119)	359,717
2026-27	300,000	303,134	(229,235)	373,899
2027-28	725,000	285,144	(213,571)	796,573
2028-29	730,000	258,771	(191,335)	797,435
2029-30	730,000	231,213	(169,023)	792,190
2030-31	730,000	202,743	(146,711)	786,032
2031-32	735,000	173,148	(124,322)	783,825
2032-33	735,000	142,719	(101,857)	775,862
2033-34	735,000	111,922	(79,392)	767,530
2034-35	740,000	80,652	(56,850)	763,802
2035-36	740,000	48,832	(34,232)	754,600
2036-37	750,000	16,350	(11,462)	754,888
Total	\$ 9,035,000	\$ 3,501,253	\$ (2,625,342)	\$ 9,910,911

PENSION OBLIGATION BOND ISSUE, Series 2018

With Limited Tax General Obligation Pledge

\$19,890,000 Non-Voted Bond Issue dated January 18, 2018

Total Original Bond Issue: 22 Annual Serial Maturities from December 1, 2018 to December 1, 2039

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2021-22	685,000	636,751	1,321,751
2022-23	705,000	617,629	1,322,629
2023-24	725,000	596,708	1,321,708
2024-25	745,000	574,285	1,319,285
2025-26	770,000	550,418	1,320,418
2026-27	795,000	524,980	1,319,980
2027-28	825,000	498,044	1,323,044
2028-29	850,000	469,350	1,319,350
2029-30	885,000	438,545	1,323,545
2030-31	915,000	405,688	1,320,688
2031-32	950,000	370,948	1,320,948
2032-33	985,000	334,420	1,319,420
2033-34	1,025,000	295,718	1,320,718
2034-35	1,065,000	254,963	1,319,963
2035-36	1,110,000	212,550	1,322,550
2036-37	1,155,000	168,383	1,323,383
2037-38	1,200,000	122,460	1,322,460
2038-39	1,245,000	74,783	1,319,783
2039-40	1,295,000	25,253	1,320,253
Total	\$ 17,930,000	\$ 7,171,871	\$ 25,101,871

Proceeds were utilized to pay down the unfunded accrued actuarial liability (UAL) of the 'closed' groups within the City of Holland Defined Benefit Pension Plan as administered by the Michigan Municipal Employee Retirement System (MERS).

ACT 34 CAPITAL IMPROVEMENT BOND ISSUE, Series 2018

With Limited Tax General Obligation Pledge (Funding for the 9th Street Parking Deck)

\$7,000,000 Non-Voted Bond Issue dated September 6, 2018

Total Original Bond Issue: 23 Annual Serial Maturities from November 1, 2020 to November 1, 2042

Principal & Interest maturities are financed 100% by Brownfield Redevelopment Tax Capture

Fiscal Year	Principal	Interest	Total
2021-22	100,000	230,844	330,844
2022-23	100,000	227,594	327,594
2023-24	100,000	224,344	324,344
2024-25	130,000	220,606	350,606
2025-26	220,000	214,919	434,919
2026-27	240,000	207,444	447,444
2027-28	255,000	199,400	454,400
2028-29	270,000	190,869	460,869
2029-30	285,000	181,850	466,850
2030-31	300,000	172,344	472,344
2031-32	315,000	162,350	477,350
2032-33	330,000	151,869	481,869
2033-34	345,000	140,900	485,900
2034-35	360,000	129,444	489,444
2035-36	380,000	117,419	497,419
2036-37	400,000	104,744	504,744
2037-38	420,000	91,156	511,156
2038-39	440,000	76,369	516,369
2039-40	455,000	60,706	515,706
2040-41	470,000	44,225	514,225
2041-42	485,000	26,916	511,916
2042-43	500,000	9,063	509,063
Total	\$ 6,900,000	\$ 3,185,375	\$ 10,085,375

WATER SUPPLY REFUNDING BOND ISSUE, Series 2012-A

Without Limited Tax General Obligation Pledge

\$4,995,000 Non-Voted Bond Issue dated March 3, 2021 with 4 Annual Serial Maturities
from July 1, 2021 to July 1, 2024

Principal and Interest maturities are financed 100% by Water Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2021-22	1,285,000	15,909	1,300,909
2022-23	1,220,000	36,358	1,256,358
2023-24	1,240,000	24,402	1,264,402
2024-25	1,250,000	12,250	1,262,250
Total	\$ 4,995,000	\$ 88,919	\$ 5,083,919

WATER SUPPLY DRINKING BOND (with City of Wyoming)

Without Limited Tax General Obligation Pledge

\$6,026,500 Non-Voted Bond Issue dated September 23, 2011 with 20 Annual Serial Maturities
from April 1, 2014 to April 1, 2032

Principal and Interest maturities are financed 100% by Water Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2021-22	290,000	90,090	380,090
2022-23	295,000	82,840	377,840
2023-24	305,000	75,465	380,465
2024-25	310,000	67,840	377,840
2025-26	320,000	60,090	380,090
2026-27	325,000	52,090	377,090
2027-28	335,000	43,965	378,965
2028-29	345,000	35,590	380,590
2029-30	350,000	26,965	376,965
2030-31	360,000	18,215	378,215
2031-32	368,610	9,215	377,825
Total	\$ 3,603,610	\$ 562,365	\$ 4,165,975

ELECTRIC SYSTEM REVENUE BONDS ISSUE, Series 2014A

Without Limited Tax General Obligation Pledge

\$158,840,000 Non-Voted Bond Issue dated April 22, 2014 with 26 Annual Serial Maturities
from July 1, 2014 to July 1, 2039

Principal and Interest maturities are financed 100% by Electric Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2021-22	4,985,000	6,134,869	11,119,869
2022-23	5,185,000	5,949,994	11,134,994
2023-24	5,355,000	5,762,125	11,117,125
2024-25	5,560,000	5,576,031	11,136,031
2025-26	5,725,000	5,399,600	11,124,600
2026-27	5,915,000	5,173,847	11,088,847
2027-28	6,180,000	4,894,612	11,074,612
2028-29	6,470,000	4,607,725	11,077,725
2029-30	6,750,000	4,301,350	11,051,350
2030-31	7,085,000	3,961,444	11,046,444
2031-32	7,430,000	3,616,819	11,046,819
2032-33	7,775,000	3,264,225	11,039,225
2033-34	8,135,000	2,888,300	11,023,300
2034-35	8,525,000	2,523,750	11,048,750
2035-36	8,865,000	2,139,565	11,004,565
2036-37	9,295,000	1,701,841	10,996,841
2037-38	9,740,000	1,243,028	10,983,028
2038-39	10,210,000	762,150	10,972,150
2039-40	10,705,000	258,022	10,963,022
Total	\$ 139,890,000	\$ 70,159,297	\$ 210,049,297

WATER SYSTEM REVENUE BONDS ISSUE, PROPOSED FINANCING

Without Limited Tax General Obligation Pledge

\$16,760,000 Non-Voted Bond Issue dated January 1, 2021 with 20 Annual Serial Maturities
from July 1, 2021 to July 1, 2041

Principal and Interest maturities are financed 100% by Water Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2021-22	-	431,967	431,967
2022-23	-	647,950	647,950
2023-24	575,000	633,575	1,208,575
2024-25	605,000	604,075	1,209,075
2025-26	635,000	573,075	1,208,075
2026-27	665,000	540,575	1,205,575
2027-28	700,000	506,450	1,206,450
2028-29	735,000	470,575	1,205,575
2029-30	770,000	432,950	1,202,950
2030-31	810,000	393,450	1,203,450
2031-32	850,000	351,950	1,201,950
2032-33	895,000	312,800	1,207,800
2033-34	930,000	276,300	1,206,300
2034-35	965,000	243,225	1,208,225
2035-36	995,000	213,825	1,208,825
2036-37	1,025,000	183,525	1,208,525
2037-38	1,055,000	152,325	1,207,325
2038-39	1,085,000	120,225	1,205,225
2039-40	1,120,000	87,150	1,207,150
2040-41	1,155,000	53,025	1,208,025
2041-42	1,190,000	17,850	1,207,850
Total	\$ 16,760,000	\$ 7,246,842	\$ 24,006,842

WASTEWATER REVENUE BONDS, ACT 94 - JUNIOR LIEN - CWSRF # 5690-01

Without Limited Tax General Obligation Pledge

\$30,000,000 (less \$6,000,000 loan forgiveness) Non-Voted Bond Issue dated October 1, 2020 with 20 Annual Serial Maturities from July 1, 2020 to July 1, 2042

Principal and Interest maturities are financed 100% by Wastewater Fund Revenues

Fiscal Year	Principal	Interest	Total
2021-22	-	480,000	480,000
2022-23	-	480,000	480,000
2023-24	990,000	480,000	1,470,000
2024-25	1,005,000	460,200	1,465,200
2025-26	1,025,000	440,100	1,465,100
2026-27	1,050,000	419,600	1,469,600
2027-28	1,070,000	398,600	1,468,600
2028-29	1,090,000	377,200	1,467,200
2029-30	1,110,000	355,400	1,465,400
2030-31	1,135,000	333,200	1,468,200
2031-32	1,155,000	310,500	1,465,500
2032-33	1,180,000	287,400	1,467,400
2033-34	1,205,000	263,800	1,468,800
2034-35	1,230,000	239,700	1,469,700
2035-36	1,250,000	215,100	1,465,100
2036-37	1,280,000	190,100	1,470,100
2037-38	1,305,000	164,500	1,469,500
2038-39	1,330,000	138,400	1,468,400
2039-40	1,355,000	111,800	1,466,800
2040-41	1,385,000	84,700	1,469,700
2041-42	1,410,000	57,000	1,467,000
2042-43	1,440,000	28,800	1,468,800
Total	\$ 24,000,000	\$ 6,316,100	\$ 30,316,100

PROPERTY TAXES

PERSONNEL

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

- A -

Accrual Basis of Accounting: Recognition of transactions of when they occur, regardless of the timing of related cash flows. Accrual accounting techniques prevent fiscal period distortions in financial statement presentations that result in the timing of cash flows and related economic events near the conclusion of a fiscal period.

Adopted Budget: The final operating and capital budget, as approved by the City Council following public hearings and amendments to the proposed budget; that then becomes the legal guidance of the ensuing fiscal year for management and departments.

Appropriation: A formally approved and adopted authorization to incur obligations and generate the expenditure of government resources for either a specific item or for a general class of objects. Appropriations for operations and smaller capital outlay items typically related to a specific fiscal year. Appropriations for grant items most often related to the specific period as specified by terms of the grant. Appropriations for very large capital outlays and capital projects most often are designated for the project term of the capital item or capital project.

- B -

Balanced Budget: For a fiscal year, the total appropriated expenditures and outlays may not exceed total projected financing sources (i.e., estimated revenues plus anticipated drawdown of Reserves and/or Fund Balance).

Bonded Debt: A written promise to pay a specified sum of money (called 'principal' or 'face value') at a specified future date (called 'maturity date'), and periodically paying interest (most frequently at a specified 'fixed rate', or infrequently at a determinable 'variable rate').

Bond Ratings: A measure of the quality and safety of a bond, based on the issuer's (City's) financial condition. More specifically, an evaluation from an independent rating service indicating the likelihood that a debt issuer will be able to meet scheduled interest and principal repayments. Typically, 'AAA' is the highest (best), and 'D' is the lowest (worst).

- B -

Brownfield Redevelopment Authority: By authorization of Michigan Public Act 381 of 1996, as amended, a local governmental unit may create a Brownfield Redevelopment Authority. Such an authority provides the opportunity to provide a local financing resource for eligible Brownfield activities, to enhance local economic development capabilities, and to market difficult abandoned sites based on the private investment incentives. Through redevelopment, a municipality can:

- focus redevelopment in existing service areas that have become abandoned and/or contaminated
- receive participation of multiple taxing units to financially contribute towards redevelopment
- enhance local tax base through private sector development
- provide financial reimbursement to private sector developers for eligible Brownfield activities thru State of Michigan Single Business Tax credit and local property taxes ‘captured’ using tax increment financing packages.

The City of Holland established a local Brownfield Redevelopment Authority in 2001.

Budget: A fiscal year plan, adopted by the City Council, outlining targeted goals and objectives for the ensuing fiscal period; together with estimates of financial resources and expenditure authorization parameters to carry-out and meet those targets. However, the adopted plan is subject to modifications and adjustments throughout the fiscal year, at the desire and will of the Council.

Budget Calendar: A schedule of key dates or milestones that the City follows in the process of preparing and adopting the ensuing fiscal year budget.

- C -

Capital Expenditures / Capital Outlay: Expenditures which result in acquisition, expansion or substantial rehabilitation of capital asset items.

Capital Improvement / Capital Project: Major capital outlays related to the acquisition, expansion, development, and/or substantial rehabilitation to an element of the City’s physical plant; to include land, buildings, facilities and infrastructure.

- C -

Capital Improvement Plan (CIP): A multi-year plan, updated annually, that outlines and schedules all of the known major capital projects to be implemented; with each capital project to include a description and anticipated financing sources, and projected cost elements.

Charges for Services: Fees assessment by the City to users of various defined government services, such as recreation fees, license fees, permit fees, special agreement fees, admission fees, etc.

Component Unit: A legally separate organization for which the elected officials of the primary government are financially accountable.

Contingencies Appropriation: A budgetary appropriation set aside for unforeseen and unanticipated expenditure items, and for minor emergencies. Such an appropriation is most often included in the original budget preparation process of various funds, and determined as a specific dollar amount or as a percentage of total budgeted expenditure appropriations.

- D -

Debt Service: The cost of paying principal and interest maturities, and fiscal agent fees, on borrowed money to holders of the governmental unit's debt instruments. Debt instruments provide specific stipulations concerning repayment; to include interest rate(s), due date intervals for payments of principal and interest and length of the debt service schedule (beginning to end).

Deficit: An excess of liabilities of a fund over its assets, and/or the excess of the fund's expenditures over its revenues during an accounting period. In certain instances, an excess of expenditures over revenues is planned and budgeted, for the purpose of drawing the resulting deficit from the existing fund balance.

Depreciation: The portion of the cost of a capital (fixed) asset that is charged as a non-cash expense over a scheduled period of years, for the purpose of reflecting assumed physical deterioration and functional obsolescence to the asset.

- D -

Designated / Reserved Fund Balance (Equity): A portion of the fund's equity legally restricted for a specific purpose.

- E -

Enterprise Fund: A Proprietary-type fund whose budgeting, accounting and financial reporting will mimic that found in a private-sector business; whereby a fee(s) is charged to external users for goods or services. Examples of such enterprise activities might include an Electric Utility Fund, a Water Utility Fund and the Windmill Island Fund.

Expenditure / Expense: Similar in nature, but distinguishable in governmental accounting as follows:

- Expenditure—represents a decrease in a government's current financial resources due to the immediate or near-term outlay of cash for goods and/or services
 - measurement focus application = current financial resources
 - basis of accounting application = modified accrual (combination of cash & accrual accounting)
- Expense—represents charges incurred, whether paid immediately or not, for operations, maintenance, interest or other purposes.
 - measurement focus application = flow of economic resources
 - basis of accounting application = full accrual

- F -

Fixed Assets: Assets of a longer-term nature that are required for normal conduct of business, and which will not be converted into cash during the ensuing financial period. Examples include: furniture & fixtures, machinery & equipment, vehicles, land, facilities and major improvements to land or facilities. The City of Holland's current policy indicates that the initial value should be at least \$5,000; and the estimated useful economic life cycle of the asset must be at least two years.

- F -

Fund: A segregated accounting entity with self-balancing accounts to record assets, liabilities, and equity balances; together with changes resulting from revenues and expenditures/expenses. The intent and purpose for establishment of a separate fund is normally to carry on with specific activities or to attain specific objectives. Accounting and reporting by funds is utilized primarily by governments and not-for-profit entities.

Fund Balance (Deficit): Fund balance represents the excess of a fund's assets over its liabilities. As a general rule, fund deficits are not allowed, but, in certain cases might exist for a short and temporary period of time pending some additional occurrence that eliminates the shortage.

Fund Type: For governmental purposes, fund will fall into one of three classifications. Within the classifications, funds are categorized into fund type that include:

GOVERNMENTAL FUNDS

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Fund
- Permanent Funds

PROPRIETARY FUNDS

- Enterprise Funds
- Internal Service Funds

- G -

General Fund: One of five governmental fund types. It serves as the primary operating fund of a governmental unit; accounting for all financial resources and governmental services, except those required or mandated for accounting in a separate fund.

Generally Accepted Accounting Principles (GAAP): The conventions, rules and procedures that serve as the uniform minimum standards for accounting and financial statement presentation. For governmental units, Statement of Accounting Standards (SAS) No. 69—issued by the AICPA—represents the authority delineating the various sources of Generally Accepted Accounting Principles.

- G -

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds: The upper-level classification of funds include five different fund-types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Permanent Funds. All governmental funds share a common measurement focus, with the objective of the operating statements reflecting near-term inflows and outflows of spendable resources. To achieve this objective, a modified accrual basis of accounting is used which recognizes revenues in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period; and that expenditures be recognized under the accrual method, but with various exceptions under Governmental GAAP guidelines.

- I -

Industrial Facilities Tax (IFT) Abatement: Michigan Public Act 198 of 1974, as amended, is the primary economic development tool used by local units of government to provide incentives for industrial manufacturing companies to develop new or expand/renovate existing facilities and/or equipment. The financial incentive takes the form of reduced property taxes assessable to the company on the new or rehabilitated investment:

Incentive for New Facility or Equipment -

The new property is assessed in the regular manner based upon true cash value. However, tax rates applied against the assessment are roughly 50% of the regular tax rates, for a specified period of years.

Incentive for Rehabilitated Facility or Equipment -

The assessment on the obsolete property is frozen, and the rehabilitated / improved property is exempted from any assessment for a specified period of years. Taxes are levied against the frozen assessed value (of the obsolete property) at the regular tax rates, until the approved IFT abatement period expires.

Infrastructure: Public domain capital assets that are stationary in nature and normally can be preserved over a significant number of years. Examples include roads, bridges, tunnels, sidewalks, drainage systems, water and sewer systems, lighting systems, etc.

- I -

Intergovernmental: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal Service Funds: Proprietary fund type used to record and report upon activities that provide goods and/or services to other funds, departments or agencies of the primary government and its component units; or to other governmental units, on a cost-reimbursement basis.

- L -

Legal Debt Margin: The amount of debt that may be legally authorized compared to the amount of debt that is currently outstanding.

- M -

Macatawa Area Coordinating Council (MACC): An acronym that references a Metropolitan Planning Organization composed of nine adjacent local-area governments under the title 'Macatawa Area Coordinating Council' (MACC). This association was established in 1993, to encourage area-wide planning for topics of mutual concerns. This organization meets monthly to discuss and vote upon various agenda items, especially such items as transportation and watersheds. The MACC applies for and receives several federal and state grants for streets and highway construction, engineering and environmental studies, public transportation items and watershed improvements.

Major Fund: A governmental fund or enterprise fund that is reported as a separate column in the basic fund financial statements. Major funds are those whose revenues, expenditures/expenses, assets or liabilities are at least 10% of corresponding totals of all governmental or enterprise funds, and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. The General Fund is always classified as a major fund; and any other governmental or enterprise fund may be reported as a major fund if government officials believe it to be particularly important to financial statement users.

- M -

Measurement Focus: The objective of what is being expressed in the reporting of an entity's financial performance and financial position. A particular measurement focus considers not only which resources are measured, but also when the effects of the transactions or events that involve those resources are recognized. The specific methodology of financial reporting that places emphasis on the types of transactions and events reflected in the operating statement of a fund:

- For Governmental-Fund types—the focus is upon current financial resources
- For Proprietary-Fund types—the focus is upon total economic resources

Modified Accrual Basis of Accounting: A methodology used for accounting and financial reporting of Governmental Type Funds whereby revenues are recognized in the accounting period in which they become available and measurable; and expenditures are recognized in the accounting period in which the liability is incurred, if measurable (exceptions include: unmatured interest on long-term debt and certain similar accrued obligations, which are recognized when due).

Note: The 'basis of accounting' methodology used is critical because the timing used to recognize transactions will, in turn, reflect the desired 'measurement focus' on the financial statement.

- N -

Neighborhood Enterprise Zone (NEZ): The Neighborhood Enterprise Zone (NEZ) Program was established by Michigan Public Act 147 of 1992, as amended. A qualifying local unit of government may designate one or more specific areas as an NEZ. The program provides incentives for neighborhood revitalization through the development of new or rehabilitated owner-occupied residences in areas where it may not otherwise occur. The financial incentives primarily take the form of reduced property taxes for a specified number of years.

Net Investment in Capital Assets: Fixed Assets less accumulated depreciation.

- O -

Objectives: A statement that quantifies the desired outcome of an activity of policy. Objectives are focused at the budget unit level, but encompass the issue and mission of the department.

- P -

Performance Measures: Quantitative and/or qualitative objective measurement of result by a department or division, as a means of determining the effectiveness in meeting goals and objectives. The ‘output’, ‘quality’ and ‘efficiency’ measurements that are used to assess how well an objective has been achieved.

Permanent Funds: A fiduciary fund type used to report legally restricted resources which are legally restricted to the extent that only earnings, and not principal, may be used to support the government’s programs.

Personnel Services: Expenditures representing wages, fringe benefits and mandatory employer costs (i.e. Social Security, Medicare, Unemployment Compensation and Worker’s Compensation).

Primary Government Unit: A term that defines the financial reporting entity, such as the general-purpose local government. It is the main focus of the financial statements.

Proprietary Funds: A category of funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. In many ways, the budgeting, accounting and financial reporting simulates that found in a ‘for-profit’ private-sector organization. There are basically two different types of proprietary funds: ‘Enterprise Funds’ and ‘Internal Service Funds’.

- R -

Refunding: Issuance of new debt whose proceeds are used to repay previously issued debt that is currently outstanding. The proceeds may be used immediately for this purpose (current refunding), or the proceeds may be placed into escrow and invested until used to pay principal and interest on the old debt at a designated future date (advance refunding).

- S -

Special Assessment:

For Capital Improvements -

A levy made against specifically designated properties to defray all or part of the cost of a specific capital improvement, such as street paving, curb & gutter replacement, sanitary sewer, watermain, etc. Such properties are considered to receive primary benefit and enhancement to property value as the result of the improvement.

For Operating Maintenance -

A levy made against specifically designated properties to defray all or part of the ongoing operations & maintenance costs of a specific program. Such properties are considered to receive primary benefit as a result of the program.

Special Revenue Funds: One of five governmental fund types. Special Revenue Funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. The nature of the revenue source, together with the nature of the restricted spending of the revenue source, determines whether a unique special revenue fund should be established.

- T -

Tax Increment Financing: Financing of capital improvements to a designated redevelopment area or district, achieved by “capturing” incremental increases in taxable values (and accordingly, tax revenues). The captured taxes must be dedicated towards ‘pay-as-you-go’ capital improvements and/or towards debt services on capital improvements debt obligations of the tax increment financing district. Normally, a specific term (number of years) is specified upon establishment of a tax increment financing district.

Tool & Dies Renaissance Recovery Zone: Program initially established by Michigan Public Act 376 of 1996, and amended by MI P.A. 276 of 2005 and MI P.A. 93 of 2006. A local unit of government may designate specific property parcels as recovery zones, thereby entitling a tool & die manufacturer (which has entered into a ‘collaborative agreement’ with other tool & die manufacturers) to exemption from property taxes for a specified period of years.

- T -

Transfers In / Out: Movement of money between funds, in which the donor fund provides either a subsidy or other form of donation to the recipient fund. Stipulations and conditions are frequently attached regarding the use of the transferred money by the recipient fund.

- U -

Undesignated / Unreserved Fund Balance (Equity): Available financial resources that are not restricted for a specific purpose.

- W -

Working Capital: The excess of current assets over current liabilities. As a general rule, the working capital of any individual fund should never be negative (negative = deficiency of current assets to current liabilities).

- ACRONYMS -

AMI	Area Median Income	HPD	Holland Police Department
CATV	Cable Access Television	HRC	Human Relations Commission
CF	Cubic Foot	IFT	Industrial Facilities Tax
CDBG	Community Development Block Grant	IRC	International Relations Commission
CNS	Community and Neighborhood Services	JDY	James DeYoung
CVB	Convention and Visitors Bureau	KWH	Kilowatt Hour
CVS	Community Volunteer Services	LBRF	Local Brownfield Revolving Fund
DDA	Downtown Development Authority	LTGO	Long Term General Obligation
DEI	Diversity, Equity and Inclusion	MACC	Macatawa Area Coordinating Council
EMPP	Eligible Manufacturing Personal Property	MAX	Macatawa Area Express Transportation Authority
FTE	Full Time Equivalent	MCIF	Municipal Capital Improvement Fund
GAAP	Generally Accepted Accounting Principles	MDOT	Michigan Department of Transportation
GARE	Government Alliance on Race and Equity	MERS	Municipal Employees Retirement System
GASB	Governmental Accounting Standards Board	MG	Million Gallons
GFOA	Government Finance Officer Association	MRF	Millage Reduction Fraction
HBPW	Holland Board of Public Works	MSHDA	Michigan State Housing Development Authority
HCCP	Holland Civic Center Place	MVH	Motor Vehicle Highway
HEF	Holland Energy Fund	MWH	Megawatt Hour
		NEZ	Neighborhood Enterprise Zone

- ACRONYMS -

NIP	Neighborhood Improvement Program	TIF	Tax Increment Financing
ODC	Outdoor Discovery Center	UDO	Unified Development Ordinance
OPEB	Other Post-Employment Benefits	W / WW	Water and Wastewater
PPT	Personal Property Tax	WEMET	West Michigan Enforcement Team
PSD	Principal Shopping District	WIG	Windmill Island Gardens
RFP	Request for Proposal	WMAA	West Michigan Airport Authority
SCBA	Self Contained Breathing Apparatus	WRF	Water Reclamation Facility
SEV	State Equalized Value	WTP	Water Treatment Plant
SWOT	Strengths, Weaknesses, Opportunity, Threats		