



Holland

MICHIGAN

FISCAL YEAR
2023
ADOPTED BUDGET



CITY OF HOLLAND, MICHIGAN

ANNUAL BUDGET

For the Fiscal Year

July 1, 2022—June 30, 2023

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
Tim Vreeman	Council Member, First Ward
Jay Peters	Council Member, Second Ward
Belinda Coronado	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 01, 2021

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, 2021. 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 it's 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, 2022 and continues through June 30, 2023. 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. Also included is the *Budget in Brief*, which provides highlights from the Fiscal Year 2023 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 2023 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 Budget Summary, Fiscal Year 2023 Department 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 Funds

The Capital Improvement Plan is a comprehensive planning document that forecasts the City's multi-year investment in infrastructure and equipment. It is updated each year and projects are prioritized based upon need, condition of existing infrastructure, and available resources. This is a planning tool designed 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.

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 Plan Detail
- ◆ 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>

Spotlight



Look for the spotlight throughout the budget document. This will highlight interesting facts about the City and provide insight into the FY 2023 Budget.



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INTRODUCTION



From boutique shops and delicious dining options to family-friendly events and unique cultural attractions, Downtown Holland is a destination like none other! Home to all types of fun, run through a splash pad in the summer, enjoy the benefits of clear sidewalks due to snowmelt while shopping during the winter, and spend just about every night next to an outdoor fireplace. Looking for a little culture? How about the symphony, a play at a local theatre, foreign and independent films, music of all types, art and a museum or two. There are over 25 eateries to choose from, ranging from brew pubs, bakeries, and coffee shops to elegant restaurants.

April 15, 2022

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

It is my pleasure to submit the Fiscal Year 2023 (FY 2023) Budget which outlines projected revenues and expenditures for the fiscal year that begins July 1, 2022 and concludes on June 30, 2023. 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 2022: Looking Forward, Continued Caution and Long-Term Focus

The ongoing pandemic played a major role in the City's Fiscal Year 2022 budget development process. The FY 2022 budget emphasized continued caution and long-term investment. Many operations that were cancelled or modified during the early stages of the pandemic were reopened and the City's past efforts in adapting the workforce allowed for an easy transition when responding to pandemic related challenges throughout year. When originally adopted, the FY 2022 budget anticipated the use of Budget Stabilization funding to balance the budget. However, the City's history of conservative management of finances and stronger state revenue sharing of sales and use tax enabled the City to project a surplus for FY 2022 without requiring a transfer from Budget Stabilization. Some of the key activities and projects that positively impacted our projected ending FY 2022 financial position and provide stability and hope for the future, include:

- ◇ Continued strong development interest and investment in Holland, including: industrial LG Energy Solutions, Hudsonville Creamery, MG88 Holland Cold Storage and several housing developments.
- ◇ Strategic planning for a strong and resilient community, including: City Council annual strategic and business planning, the City's 50-year capital planning process and the enhanced long-term financial plan.
- ◇ Commitment to sustainability, including: an update of the community energy plan, new home energy retrofit program initiatives, additional purchases of alternative fuel vehicles, and enhanced composting initiatives. The City/HBPW received Green Bond Designation for the Water Supply System Revenue Bonds, further demonstrating the City/HBPW's efforts in this area.

- ◇ Continuation of capital investments so our public infrastructure is maintained, including: public utilities in projects such as the anaerobic digester, partnering with a local non-profit on a new nature play park, streets with reconstruction projects like 10th Street and ongoing neighborhood resurfacing, and a “fix-it-first” mindset to maintain our buildings such as the front steps project at City Hall.
- ◇ A continued focus and advancement of strategies to deal with pension and other-post-employment-benefit (OPEB) liabilities, such as making an additional \$500,000 contribution towards our unfunded pension liability.

Building FY 2023: Strategic Investment and Long-Term Sustainability

The City has a history of conservative management of finances and a robust long-term planning process. 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 2022 plan was adopted in April of 2021, and Council discussed priorities for the FY 2023 budget at the Council Advance on January 22, 2022. The City also maintains a fifty-year capital plan and a long-term financial forecast. These planning components each played a critical role in assisting the City and staff in monitoring and maintaining the City’s finances through the challenges over the past several years.

In early 2021 the Federal Government approved the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act, which delivers funding to local governments across the country to support their response to and recovery from the COVID-19 public health emergency. The City was allocated \$8.4 million under the SLFRF program and received half in May 2021 with the remainder anticipated in May 2022. The first eight months of the program were operated under an “interim final rule”. Given the interim nature of the rules along with the need for additional clarification, the City chose to carefully monitor developments related to the program while carefully exploring options for the use of these funds.

As the City embarked on discussions regarding the best strategic use of the SLFRF funds, the long-term forecast proved a useful tool in helping the City evaluate the long-term impact of potential uses. The Department of Treasury’s Final Rule allows municipalities to elect up to a \$10 million standard revenue loss allowance. Furthermore, the program provides for the use of SLFRF funds to maintain vital public services and build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

This FY 2023 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:

- ◇ Proceed with plans for an open-access community-owned broadband fiber network, asking for community approval of a millage to support the initial capital investment
- ◇ Continue with Waterfront Holland and North Downtown aspirations including planning for a new community ice rink
- ◇ Provide electric utility infrastructure to support the \$1.7 billion strategic investment by LG Energy Solutions
- ◇ Focus on efforts to provide housing at all price points (including affordable housing), and work with State provided resources related to the LG Energy Solutions expansion to support additional housing options
- ◇ A continued focus on long-term financial health of the City through additional enhancements to the comprehensive long-term capital plan and long-term financial forecast
- ◇ Remodel one fire station and build a new fire station to better serve the growing community, especially in the Waverly Road corridor
- ◇ One of the few additions to the FY 2023 budget is the addition of three fire personnel, funded by the SLFRF funds through 12/31/2024. This funding is essential as the City recovers from pandemic related revenue reductions. The long-term forecast demonstrated the ability to fund these positions without the use of SLFRF funding in the future
- ◇ Continue to invest in the City's capital needs, including the purchase of a new pumper truck for the fire department
- ◇ Elevate discussions around sustainability, both financially but also in the Community Energy Plan implementation and other environmental efforts such as our updated Holland Energy Fund program initiatives
- ◇ Continue to implement our strategies to reduce liabilities in our pension and other post-employment benefits (OPEB)
- ◇ 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
- ◇ Continue and strengthen internal and external strategies and efforts in Diversity, Equity, and Inclusion (DEI)

Fiscal Year 2023 Budget Summary

The City has been monitoring the trends and developments related to the ongoing pandemic for more than two years. Consistent with prior budgets, the objective of the FY 2023 budget is to continue to provide the citizens of Holland with the best possible programs and services while both acknowledging potential lingering impacts from the pandemic as well as increasing inflationary pressures and concerns related to geopolitical issues. The City was allocated \$8.4 million in SLFRF funding. This funding is intended to support local governments in the recovery process and allow for strategic long-term investment for future growth. After careful analysis of the potential uses for this funding, the FY 2023 budget includes \$750,000 to support staff, add three fire personnel and fund a grant manager position. Additionally, Council supports allocating \$4.2 million to invest in a community broadband initiative. A portion of the funding remains unallocated and available for future budgetary uses, which is critical in this rapidly changing environment.

The FY 2023 budget provides for total sources of \$207,619,923 and uses of \$191,905,202 across the City's operational funds. The General City operations account for \$83,246,932 in sources, excluding transfers and the use of fund balance reserves, and \$85,818,753 in uses. The City's Board of Public Works (BPW) utilities account for \$124,372,991, in sources and \$106,086,449 in uses.

The General Fund is the main operating fund for the City. Total FY 2023 operating revenues, excluding transfers from the Budget Stabilization Fund, are \$28,509,813, and expenditures are \$28,598,823, representing a deficit of \$89,010. The budget includes additional parks/facilities staff as the City has recently added the new dog park and nature-based playground. Inflationary pressures and supply chain issues have led to increased costs in supplies across the organization. Property tax revenues offset a portion of the increase, but state shared sales and use taxes are anticipated to be relatively flat and the City conservatively budgets the state shared personal property tax revenue given the uncertainty surrounding this revenue source. Fortunately, the City ended FY 2022 with a General Fund surplus of revenues over expenditures of \$380,918 after allocating an additional \$500,000 to the unfunded pension liability, mainly because of disciplined management of expenditures. This surplus proved to be an essential part of balancing the FY 2023 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 2022 (\$89,010) will be allocated to the Budget Stabilization Fund for use in balancing the FY 2023 General Fund budget. We are comfortable in recommending this solution for the FY 2023 budget given our commitment to the long-term planning process and continued monitoring of our future financial health.

Looking forward, the City's careful management of finances has enabled the City to present a balanced FY 2023 General Fund budget, despite the significant challenges from the ongoing pandemic and increasing inflationary pressures. Development interest in the City has been strong, with the recent announcement of a \$1.7 billion investment by LG Energy Solutions and several other industrial and residential developments in process. However, the City remains cautious when planning for the upcoming years. While the property tax base is holding strong, the City is still monitoring future impacts of state property tax limitations. In FY 2022, the state began 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 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, it 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 2023 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 2023.

Respectfully Submitted,



Keith Van Beek
City Manager



Welcome to the City of Holland’s Fiscal Year 2023 budget, which begins July 1, 2022 and continues through June 30, 2023. 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.

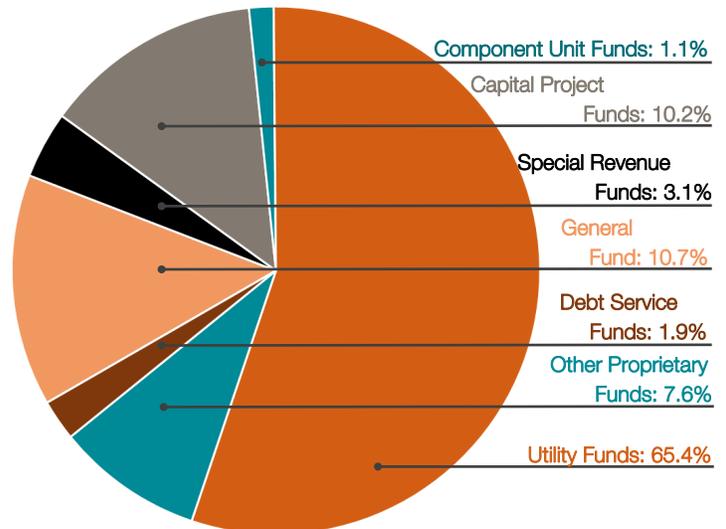
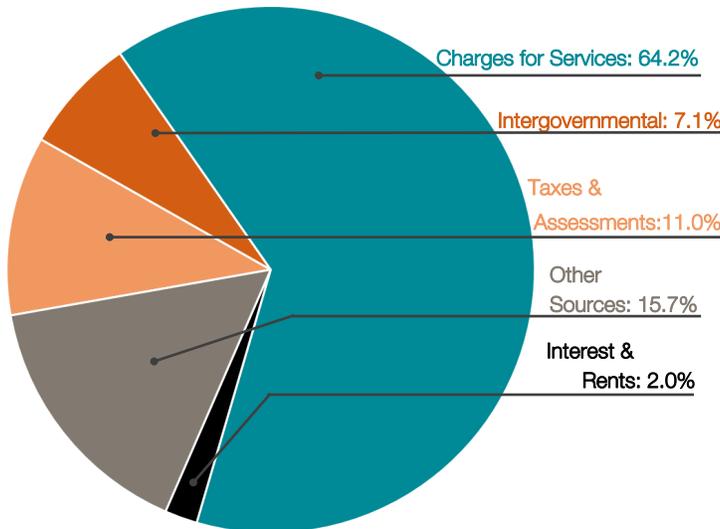


For detailed information on the City’s budget process please visit: <https://www.cityofholland.com/157/Budget-Fiscal-Information>

FY 2023 TOTAL SOURCES AND USES ALL FUND TYPES

Total Sources: \$207,619,923

Total Uses: \$191,905,202



The City’s total budget is comprised of multiple funds. The Holland Board of Public Works (HBPW) represents the largest at \$106.1 million, or 55.3%. The General Fund totals \$27.3 million (14.2%), capital project funds \$25.8 million (13.5%) and all other funds account for the remaining \$32.7 million (17%).



Holland MICHIGAN

Holland At A Glance

INCORPORATION
1867



12 Miles of Tulip Lanes



PRINCIPAL EMPLOYERS

MANUFACTURING

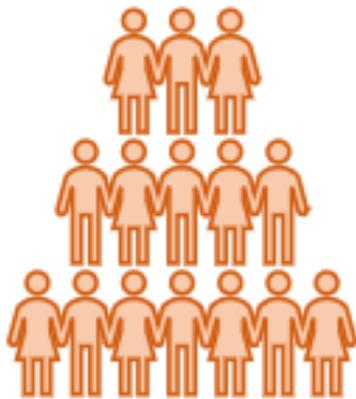
- HAWORTH
- BENTELER makes it happen
- CHALLENGE MANUFACTURING
- Tiara YACHTS
- HermanMiller

17.5 SQUARE MILES

HEALTHCARE



POPULATION



34,378

23 PARKS



Recreational Programs 112

ENERGY



LG Energy Solution

EDUCATION



DOWNTOWN HOLLAND



100+ BOUTIQUES & EATERIES

FEATURES A DOWNTOWN FARMERS MARKET WITH

MORE THAN 75 VENDORS



HOME OF THE LARGEST PUBLIC-OWNED SNOWMELT SYSTEM IN THE COUNTRY



ADOPTED A CURBSIDE CARTED RECYCLING PROGRAM FOR RESIDENTIAL REFUSE SERVICE USERS TO INCREASE RECYCLING PARTICIPATION & LANDFILL DIVERSION

HOUSING

VARIETY OF HOUSING OPTIONS INCLUDING SINGLE-FAMILY HOMES, CONDOMINIUMS, AND APARTMENTS





CITY COUNCIL PRIORITIES 2023

For more details visit: <https://www.cityofholland.com/875/Strategic-Plan-and-Business-Plan>



Maximize Livability

- Ice rink/North downtown
- Broadband
- Waterfront Holland
- Snowmelt

Quality Services

- Fire stations and staffing
- No electric utility rate increase
- Road improvements
- Emergency mobile command unit

Sustainability

- Electric street sweeper
- Composting
- Holland Energy Fund

Practice Our Beliefs

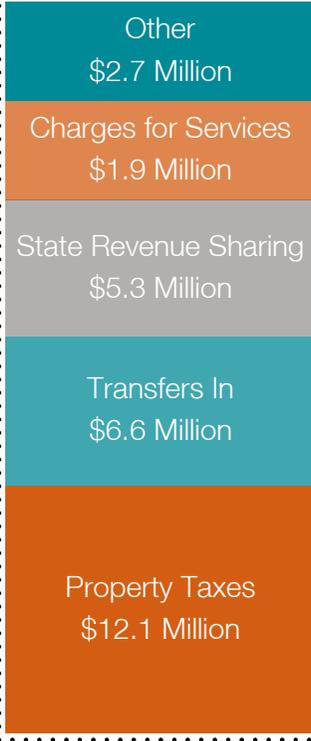
- Diversity, Equity and Inclusion
- Financial stewardship
- Foster supportive work environment



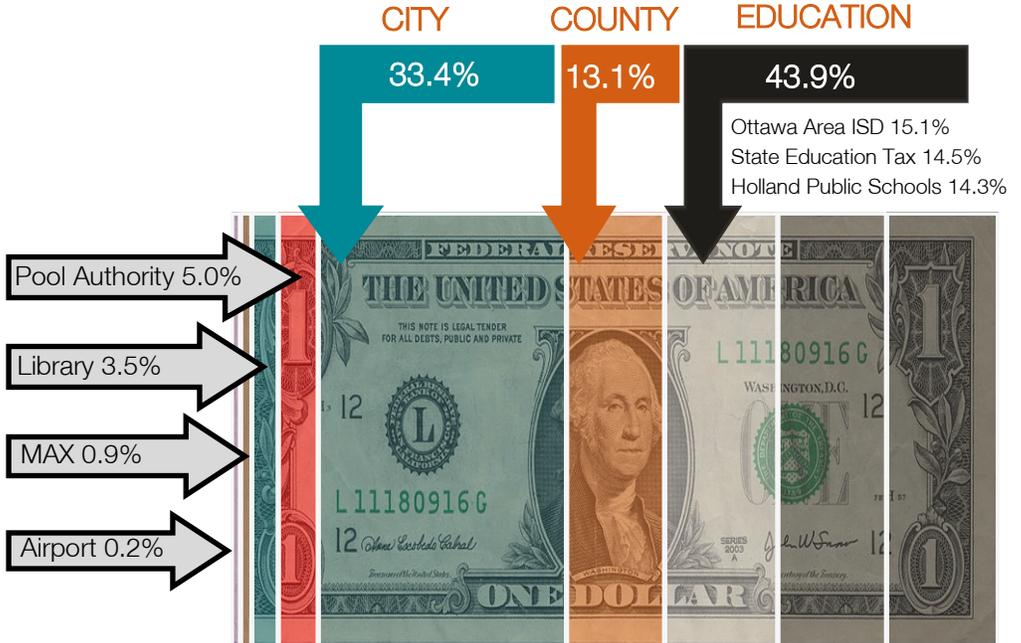


GENERAL FUND REVENUES \$28.6 MILLION

REVENUES BY SOURCE



The City's property tax millage rate for Fiscal Year 2023 is 13.8692, which has not been increased since Fiscal Year 2013. Each resident's tax dollar is shared by the various taxing districts.



What do you get for your property taxes?

- ✓ Police & Fire Protection
- ✓ Beautiful Parks
- ✓ Recreation Programs
- ✓ Cemetery Maintenance
- ✓ Farmer's Market
- ✓ Tree Planting Program
- ✓ Spring Cleanup
- ✓ Fall Leaf Pickup
- ✓ Sidewalk Plowing
- ✓ Composting



An award-winning Downtown, tulips and much more.....



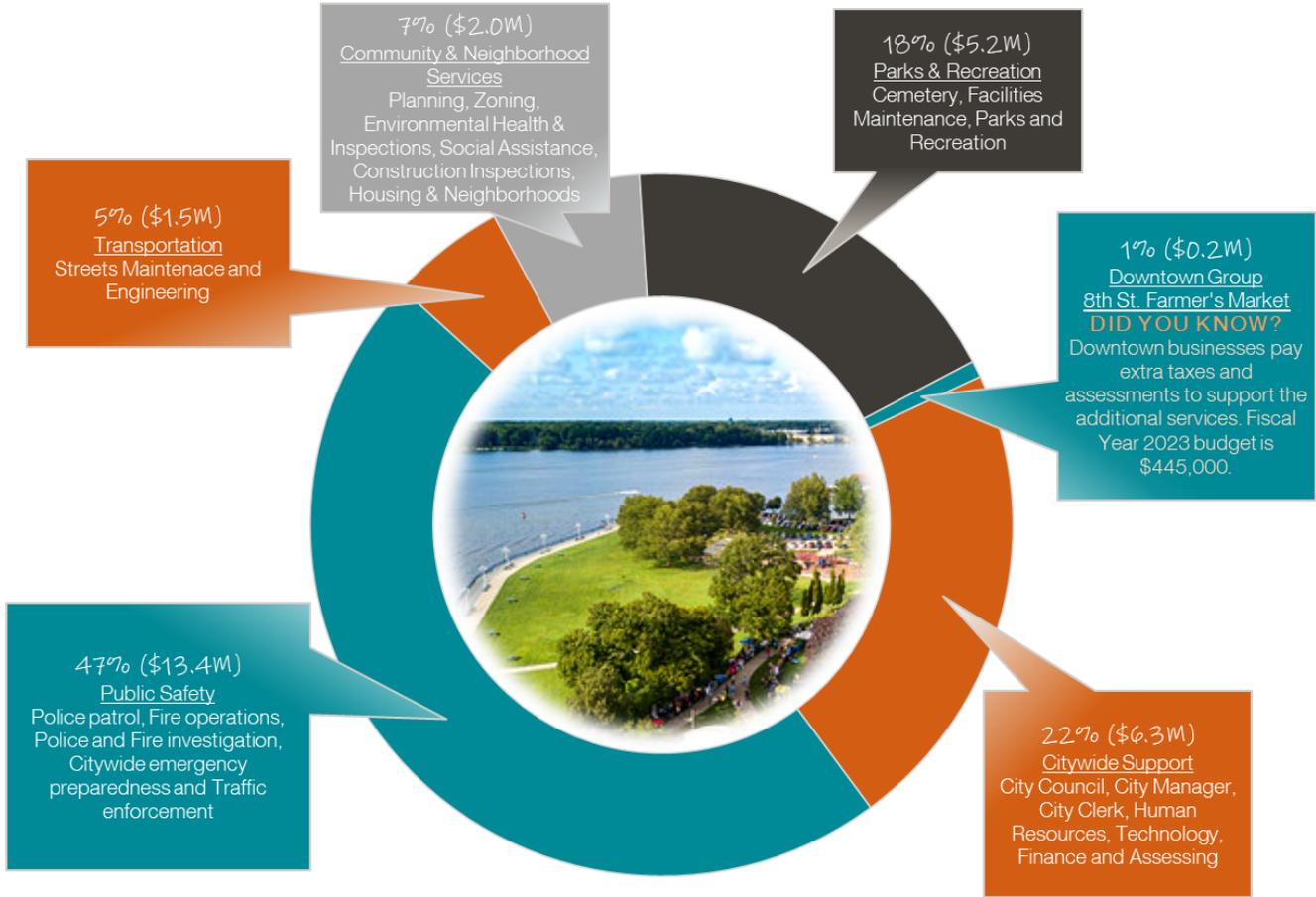
Understanding Your Property Assessment & Property Tax

The City's website has lots of valuable information on everything from the Property Assessment Process, Taxable Value vs. Assessed Value, Principal Residence Exemption, and even a calculator for estimating your property tax bill. For more information, please visit <https://www.cityofholland.com/917/Assessing-101>.



GENERAL FUND EXPENDITURES \$28.6 MILLION

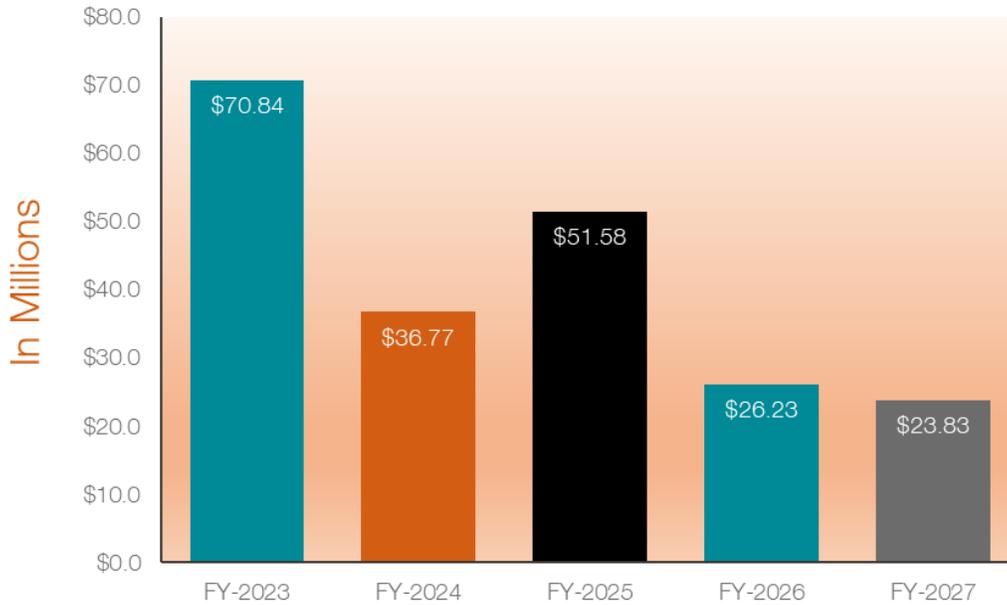
The City's General Fund budget is a plan for providing essential services to the public. Total General Fund budgeted expenditures are allocated as follows:





CAPITAL INVESTMENT LOOKING AHEAD

City staff maintains a multi-year Capital Improvement Plan (CIP) for Municipal Projects and Street Projects; while Holland Board of Public Works staff maintains a CIP for Utility Projects. The plans include construction, replacement, renovation or maintenance of infrastructure, as well as purchases of Public Safety specialty vehicles.



FY2023

TOTAL IN PLANNED CAPITAL PROJECTS

\$70,838,041

HIGHLIGHTED CAPITAL PROJECTS

\$42.89: UTILITIES

\$16.35: PUBLIC SAFETY

\$8.98: TRANSPORTATION

\$1.78: PARKS & RECREATION

\$0.45: GENERAL GOVERNMENT

\$0.39: COMMUNITY SERVICES



\$8,000,000
Anaerobic Digester – Year 3 of 4 of a \$33.7M Project



\$900,000
Fire Truck



\$15,000,000
Fire Stations:
Waverly – New
Kollen Park – Renovate



City Council

Nathan Bocks—Mayor

Lyn Raymond—At Large

Quincy Byrd—At Large

Tim Vreeman—Ward 1

Jay Peters—Ward 2

Belinda Coronado—Ward 3

Nicki Arendshorst—Ward 4

Scott Corbin—Ward 5

David Hoekstra—Ward 6

For Questions Contact: Council Members — citycouncil@cityofholland.com, City Manager Keith Van Beek — hccitymanager@cityofholland.com, or Finance Director Lynn McCammon — hcfinance@cityofholland.com

Connect With Us!



Online



Website: cityofholland.com



Downtown: downtownholland.com



Rec Programs: hollandrecreation.com



Events: Holland.org



Farmer's Market: hollandfarmersmarket.com



Social Media



Facebook.com/hollandmichigan



Instagram.com/cityofholland



Twitter.com/CityofHolland



Youtube.com/cityofholland



Vimeo.com/cityofholland

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 2020 census the population was 34,378. This places Holland as the 51st 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 Cappon 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 American denominations. The city is home to the church that started the trend of the “What Would Jesus Do?” bracelets in 1989.

Culture

While the City’s Dutch heritage is an important part of our local history and tradition, the City celebrates the rich tapestry of its diverse community. The City of Holland has grown to include a population of approximately 23% Hispanic, 4% Black or African American, 3% from our Asian community and 5% who identify with two or more races.

As agriculture thrived along the Lakeshore area many migrant workers from Mexico and Texas came to work in the local farms. With a strong work ethic, and a great desire to make a better future for their children, many stayed and continue to contribute to the life and economy of our community. Many resettled newcomers fleeing conflict or persecution in their home countries were and continue to be welcomed to Holland through collaboration with the faith community, local non-profits, employers, healthcare professionals and many other organizations and caring residents. Here, they have found a place to call home. The City of Holland also welcomes scholars to Hope College and Western Theological Seminary from around the world.

Tourism

The Tulip Time Festival in May and local Dutch-themed attractions bring thousands of tourists each year from around the world. In 2021, despite COVID-19, Windmill Island Gardens welcomed 142,023 visitors from the United States representing over 20 countries. The Holland Museum displays exhibits about the City’s Dutch heritage at the Cappon House Museum and Settler’s Museum. The Holland Museum continues to build upon the history of all those who make Holland their home and recently celebrated the contributions and history of the Latin American’s United Progress, the first cultural organization serving the Hispanic community through advocacy, education and celebrating their cultural traditions. Each year in May there is a large Fiesta in the community where Hispanic culture, cuisine and music traditions are celebrated.



In 2019, the City’s International Relations Commission launched the first International Festival of Holland to celebrate and recognize the “City of Holland is connected to and growing with the wider world.”



Holland has experienced the challenges of its changing tapestry as a rich diverse community. As we celebrate our Dutch history and the newcomers to Holland, we recognize the endless opportunities in the City of Holland for all to live and thrive.

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.



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.”

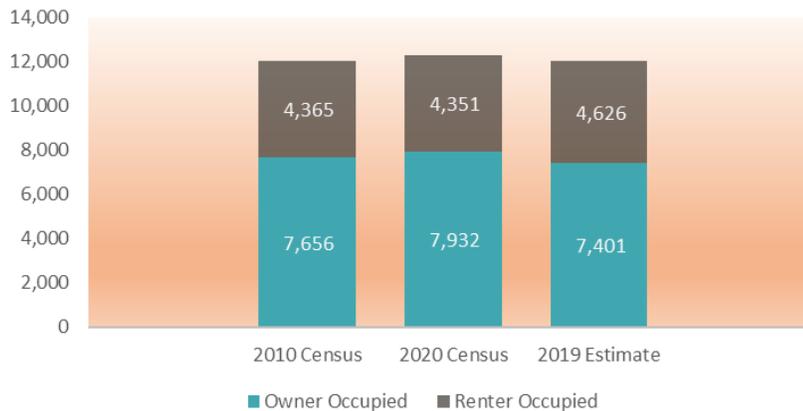


Holland State Park, in nearby Park Township, is a popular destination for all; offering swimming, fishing, boating, picnicking and camping. At the park, a channel connects Lake Macatawa and Lake Michigan. The often photographed Holland Harbor Light, “Big Red”, sits at the entrance of the channel.

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.

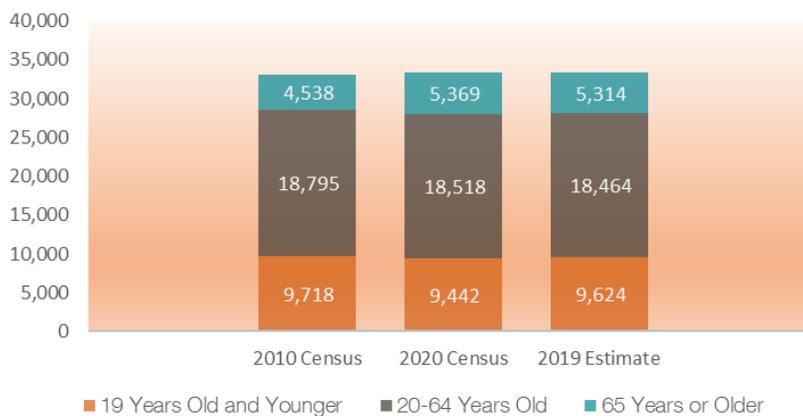
OCCUPIED HOUSING UNITS



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	2021			2012		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
Haworth Inc	2,126	1	12.25%	1,750	2	11.34%
Holland Community Hospital	1,166	2	6.72%	1,462	3	9.47%
LG Chem Michigan Inc	1,116	3	6.43%	-	-	-
Hope College	886	4	5.10%	573	6	3.71%
Challenge Mfg Company	703	5	4.05%	766	4	4.96%
Holland Public Schools	575	6	3.31%	527	7	3.41%
Tiara Yachts	574	7	3.31%	611	5	3.96%
Herman Miller	454	8	2.62%	-	-	-
Benteler Aluminum Systems	453	9	2.61%	-	-	-
City of Holland / HBPW	370	10	2.13%	362	8	2.35%
Johnson Controls Interiors	-	-	-	2,223	1	14.40%
L&W Engineering	-	-	-	321	9	2.08%
Genzink Steel Supply	-	-	-	300	10	1.94%
Total	8,423		48.53%	8,895		57.62%

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.



91.7%

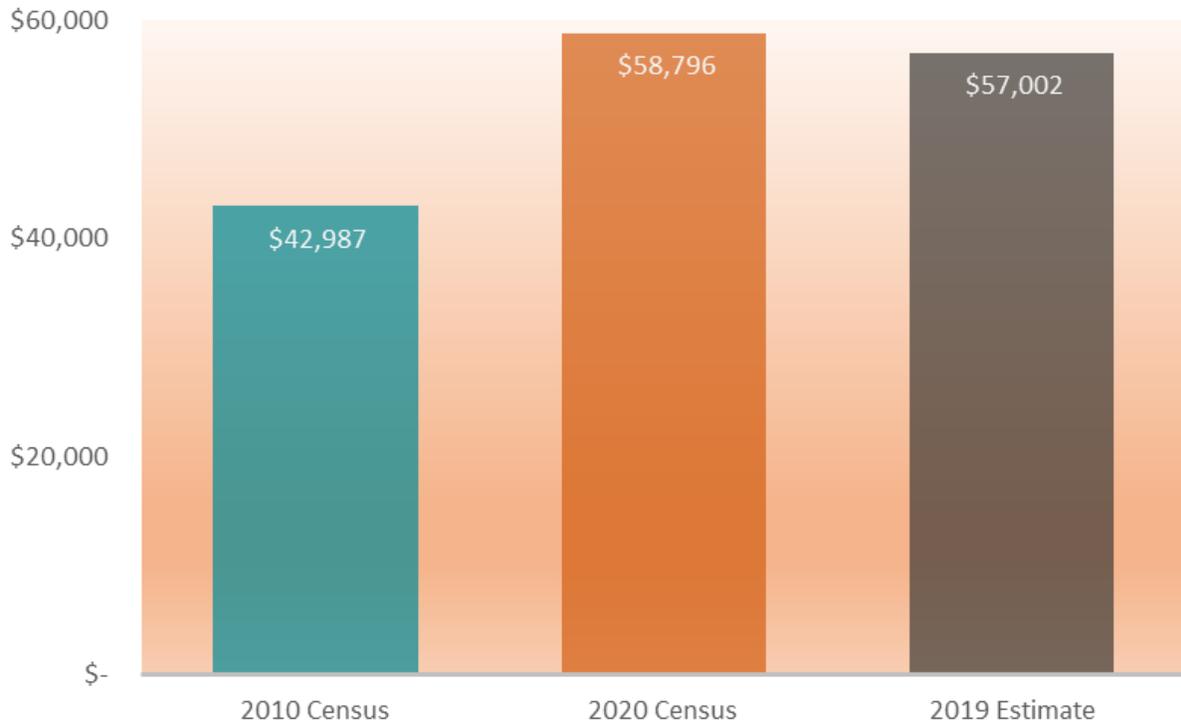
Percent of persons completing
4 years of high school or more



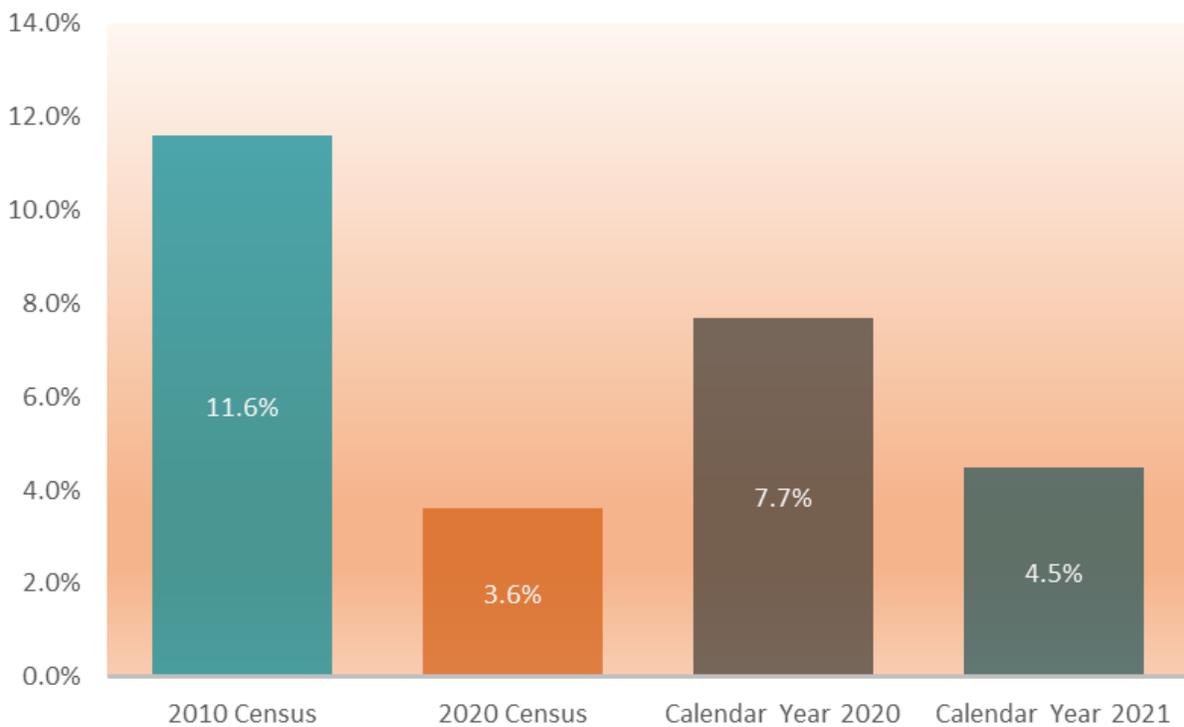
32.5%

Percent of persons completing
4 years of college or more

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 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
2020	34,378



Fire:

Number of stations 3
Emergency responses 3,913
Inspections 299

Police:

Physical arrests 706
Parking violations 2,696
Traffic violations 2,279

Public Services:

Number of street lights 2,554
Miles of streets 149.0
Street resurfacing 7.2 miles

Water:

Average daily consumption 13,220 gallons
Miles of water mains 198.0
Daily capacity 38,500 gallons

Wastewater:

Average daily consumption 4,370 gallons
Miles of sanitary sewers 190.0
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, 2021 and U.S. Census Bureau.



**2021 MUNICIPAL TAX RATE COMPARISON
(OF SELECTED MICHIGAN CITIES)¹
March 17, 2022**

City	Parcel Count 2020	(Estimated) Population 2020 Census	Income Tax City ²	Total City Millage Rate	Rank City Millage Rate	Property Taxes 2021 (City Only) ³
Walker	9,401	25,132	Yes	1.3360	1	\$ 102.09
Saginaw	21,542	44,202	Yes	7.3830	2	564.16
Grand Rapids	64,438	18,905	Yes	8.9950	3	687.34
Kentwood	18,535	54,304	No	9.5459	4	729.44
Troy	35,190	87,294	No	10.0154	5	765.32
Novi	22,012	66,243	No	10.5376	6	805.22
Rochester Hills	27,908	76,300	No	10.5510	7	806.24
Portage	19,415	48,891	No	10.6400	8	813.04
Norton Shores	11,233	25,030	No	10.9500	9	836.73
Wyoming	26,105	76,501	No	11.8947	10	908.92
Muskegon	14,764	38,318	Yes	12.9722	11	991.26
Auburn Hills	8,412	24,360	No	13.0702	12	998.75
Livonia	44,442	95,535	No	13.2480	13	1,012.33
Burton	14,256	29,715	No	13.4372	14	1,026.79
Birmingham	11,305	21,813	No	13.5896	15	1,038.44
Kalamazoo	24,688	73,598	No	13.8000	16	1,054.51

 Holland	12,859	34,378	No	13.8692	17	\$ 1,059.80
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Adrian	7,805	20,645	No	14.5746	18	1,113.70
Midland	17,860	42,547	No	15.1358	19	1,156.59
Battle Creek	22,044	52,721	Yes	15.7650	20	1,204.67
Romulus	10,747	25,178	No	15.8709	21	1,212.76
Jackson	15,151	31,309	Yes	15.9789	22	1,221.01
Mount Pleasant	6,037	21,688	No	16.2500	23	1,241.73
East Lansing	9,410	47,741	No	16.3552	24	1,249.77
Sterling Heights	47,146	134,346	No	16.6742	25	1,274.14
Bay City	15,591	32,661	No	16.9615	26	1,296.10
Marquette	7,404	20,629	No	17.2423	27	1,317.55
Monroe	8,928	20,462	No	17.3350	28	1,324.64
Pontiac	26,519	61,606	Yes	17.4139	29	1,330.67
Royal Oak	28,049	58,211	No	17.4679	30	1,334.79
Ann Arbor	36,441	123,851	No	17.5077	31	1,337.83
Farmington Hills	31,615	83,986	No	18.3628	32	1,403.17
Flint	38,567	81,252	Yes	19.1000	33	1,459.51
Lansing	43,888	112,644	Yes	19.4400	34	1,485.49
Westland	30,021	85,420	No	19.5931	35	1,497.19
Port Huron	12,731	28,983	Yes	20.6104	36	1,574.92



2021 MUNICIPAL TAX RATE COMPARISON (OF SELECTED MICHIGAN CITIES) ¹ March 17, 2022						
City	Parcel Count 2020	(Estimated) Population 2020 Census	Income Tax City ²	Total City Millage Rate	Rank City Millage Rate	Property Taxes 2021 (City Only) ³
Lincoln Park	15,961	40,245	No	20.9404	37	\$ 1,600.14
Wyandotte	11,916	25,058	No	22.7500	38	1,738.42
Dearborn Heights	24,795	63,292	No	23.5646	39	1,800.67
Allen Park	13,513	28,638	No	23.9087	40	1,826.96
St. Clair Shores	28,800	58,874	No	23.9435	41	1,829.62
Hamtramck	7,086	28,433	Yes	24.1380	42	1,844.48
Taylor	24,804	63,409	No	25.9386	43	1,982.07
Ferndale	11,255	19,190	No	26.1345	44	1,997.04
Madison Heights	13,202	28,468	No	26.2646	45	2,006.98
Garden City	12,476	27,380	No	26.4906	46	2,024.25
Eastpointe	14,644	34,318	No	26.5963	47	2,032.33
Dearborn	37,235	109,976	No	26.6700	48	2,037.96
Southgate	12,142	30,014	No	26.7308	49	2,042.61
Warren	59,109	139,387	No	27.2265	50	2,080.49
Roseville	20,075	47,710	No	27.7134	51	2,117.69
Southfield	31,200	76,618	No	28.1272	52	2,149.31
Detroit	374,633	639,111	Yes	28.9520	53	2,212.34
Oak Park	11,675	29,560	No	33.8541	54	2,586.93
Inkster	10,104	26,088	No	37.8837	55	2,894.85

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 2020 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 \$76,414, which is the average taxable value of a single-family residence in the City of Holland for 2021.

BUDGET OVERVIEW



The Outdoor Discovery Center (ODC) donated the Sally Smoly Nature Playscape, at Window on the Waterfront, to the City of Holland Parks and Recreation Department. The ODC built the playscape with donations provided by local businesses, local and state government, and the generosity of hundreds of families. The playscape includes a multi-age, family-friendly, state-of-the-art, nature play and learn park. Structures include climbing walls, logs, boulders, slides, nets, and sandboxes. Additionally, people of all ages can enjoy the park's tulips, the walkway along the Macatawa River, soccer fields, and a view of the old windmill.



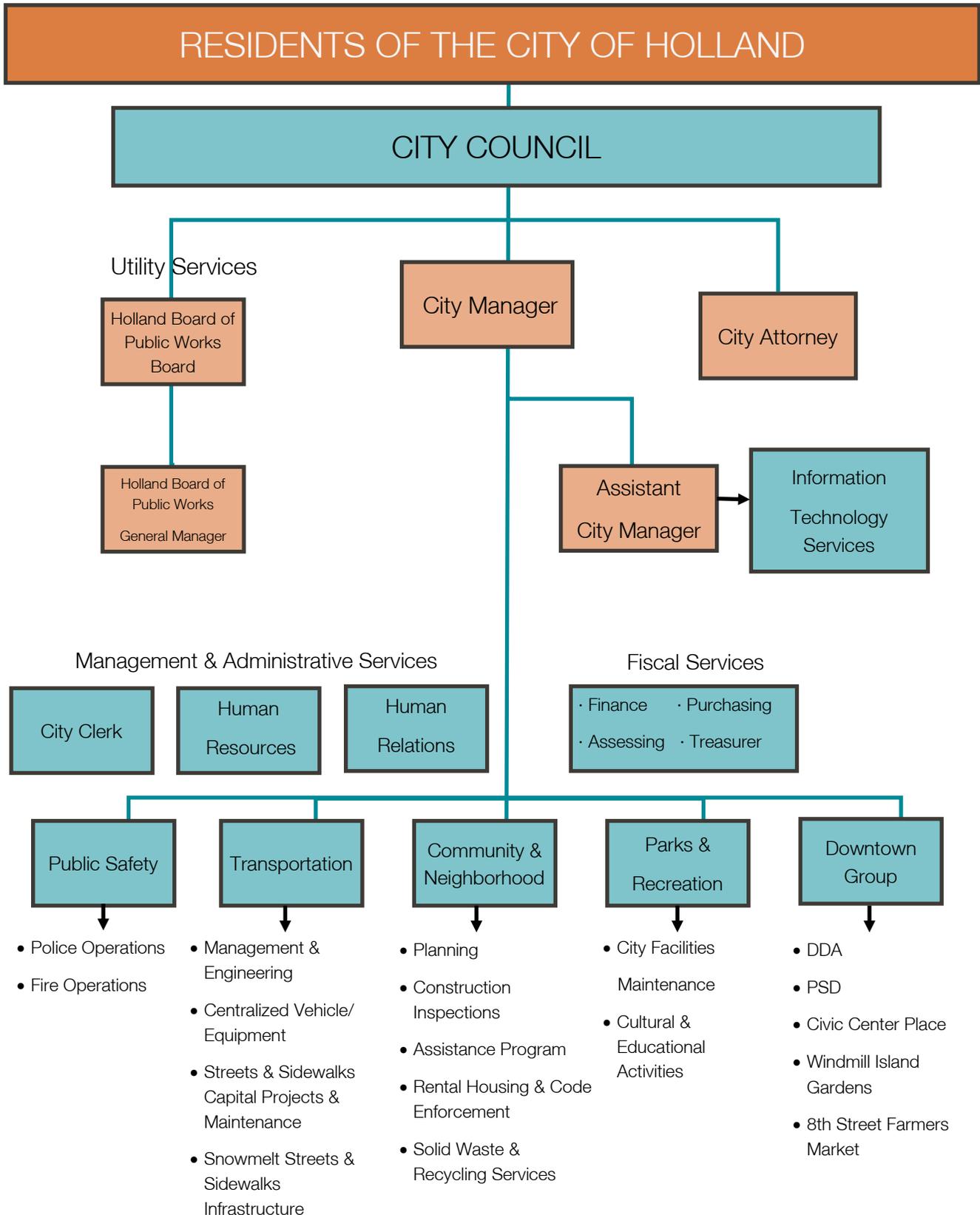
Vision: A vibrant world-class community in a beautiful lakefront environment where people work together, celebrate community and realize dreams

Mission: Maximize Livability

Beliefs: As employees of the City of Holland, we will:

- Maintain respect for each other and the public
- Foster a positive environment to accomplish our mission, encouraging and supporting each other to perform our work and reach our full potential
- Perform each responsibility with pride and integrity
- Continually improve channels of communications both internally and externally, being especially mindful to be inclusive of all people and groups in our community
- Encourage participation in the development and improvement of services
- Strive for excellence and satisfaction in the provision of public services
- Recognize our strengths and weaknesses and how we can learn from them
- Build upon our diversity of our community and experiences and hold it as a basic value to treat all people with courtesy and respect
- Remember the importance of stewardship of public money operating in a responsible, cost-effective manner, always remembering and respecting the source of our funding

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



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 April of 2021. (See complete plan at <https://www.cityofholland.com/DocumentCenter/View/3940/2022-Strategic-and-Business-Plan-20210421>).

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". FY 2023 budget events were held on January 5th and January 8th.
- ◆ 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 2022 to review the most recent update and provide additional guidance on priorities for the proposed Fiscal Year 2023 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 necessary information for Council to make key decisions in order to adopt a balanced budget	Annually adopt a budget on time without deficits	Fiscal Year 2022 Budget adopted in May 2021. 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	Council adopted the MCIF in May 2021, and received a thorough update at a study session on March 9, 2022.
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	The City continues to have strong interest in residential and industrial expansion. Proceeding with disposal of several City-owned surplus properties.
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	Finances reviewed during audit, continue to maintain a strong position during COVID. Council received a thorough update at a study session on March 9, 2022.
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	Progress in several areas; new projects proposed following UDO adoption, housing incentives used for several affordable housing projects, CDBG funding utilized, and surplus property made available. PC Annual Report: 217 of 308 units added in FY2021 were affordable.
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	Efforts ongoing, the long-term fiscal analysis being done comprehends the lessening of this influence.



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	Dan Broersma is doing great work in the project manager role, and Ryan Kilpatrick is well utilized in the current contractual relationship.
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 2022 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	Highlighted by several on-going or new initiatives; ODC natural playground at WOW, GARE project through Ottawa County with partnering municipalities, CDBG and neighborhood connector programming, and participation in County ARPA evaluation.
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)	Working on release of Gateways for Growth Immigrant report, completed the October Diversity Forum, celebrated International Festival and GARE equity project with local municipalities.
2.3 Provide effective information plans for large City initiatives (recycling, Broadband, Waterfront Holland)		
Provide a budget for and staffing resources for effective public information plans on important programs (Mayor-Council, City Manager as needed)	Stakeholders are provided with information plans for large City initiatives	Continued success of new recycling program, RFP's for Waterfront Holland received in January 2022, and expect to proceed on community broadband question.



GOAL 2: TO ENHANCE CONNECTIONS WITH STAKEHOLDERS (Continued)

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	Cautious approach in COVID, did return to some citizen engagement events: International Festival, Junior Police Academy, Polar Patrol.
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	Ongoing effort, the e-comment email process has generated significant involvement. Much interest in certain projects/UDO.
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	Information is regularly included in City Manager Friday communications. Several events returning as COVID has somewhat
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	Always an area of focus. Communication and video team highlighted recycling, a monthly update from the Mayor, and partnership with West Coast Chamber in this last quarter.

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 completing review and will make recommendations to Council in the first quarter of 2022.



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	Council subcommittee completing review and will make recommendations to Council in the first quarter of 2022.
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	Council training completed in December and annual evaluation part of Advance in January.
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	With Council support in the budget, HR has maintained and expanded staff training and development programming.
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	Ongoing efforts, have been able to choose from competitive field of applicants when positions are vacant. Beginning to see increased needs for staffing in some areas.
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	An area of continued strength, the employee holiday appreciation luncheon went very well!



GOAL 3: TO CONTINUALLY IMPROVE THE CITY ORGANIZATION (Continued)

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	SDT completed and Council unanimously adopted their recommendations on October 20, 2021. Joint sessions by HBPW and Council on Broadband on November 10, 2021.

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	Continuous improvement through various initiatives; Fire Station upgrade process continues, approval of bodycams and FOIA position for police services, initiation of CIT team in partnership with Ottawa County. Increased pressure from calls for service on fire personnel.
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	Adoption of UDO, hired replacement for senior planner position, success of recycling program, and significant development interest.
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	Great success with partnership for ODC natural playscape at WOW, difficult labor market negatively impacted seasonal employee support and loss of County SWAP work crews .

GOAL 4: TO PROVIDE QUALITY SERVICES TO ALL STAKEHOLDERS (Continued)

STRATEGY	OUTCOME	STATUS
4.4 Transportation Services—provide a well maintained and effective infrastructure		
Specific areas of emphasis include snowmelt planning, multi-modal transportation, and high water (Transportation)	We have a safe and well maintained infrastructure	Able to continue to maintain infrastructure and complete planned construction projects. Closely monitoring federal/state funding conversations.
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	Progress on several projects; SDT recommendations on CEP, anaerobic digester, lowering of electric rates, debt pay-off on HEP and Broadband discussing.
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	We have effective and efficient support services for our organization	Council approved changes in meeting times, grant application for electric street sweeper, support of surplus property disposals, several tax abatement projects approved, Waterfront Holland advances to next stage.
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	We maintain and improve a downtown that is celebrated and enjoyed by all	Several businesses reported best year of sales in history, Windmill Island Gardens recorded best-ever year of attendance.



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 exceed total expenditures. The City's FY 2023 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 ten-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 ten-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 \$5,000 or more 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 a robust strategic planning effort, which establishes goals and objectives for the organization. Long-term planning is an extension of the strategic planning efforts designed to assist with the identification of resources available in the long-term to achieve the City's service and infrastructure goals. The City has prepared a ten-year Financial Forecast for the fiscal years ending June 30, 2023 through June 30, 2032. The forecast focuses on the General Fund, which is the City's main operating fund, and incorporates the long-term capital plan to insure the future capital needs can be appropriately funded. The forecast is designed to work in tandem with the City's Strategic and Business Plan and Fifty-Year Capital Plan and will be updated annually as part of the City's budget process.

The forecast includes projections based on historical information and the most recent economic data available at the time of the forecast. It is important to keep in mind that the forecast is not a budget, but rather a vehicle that provides a look at what the future financial position could be given the assumptions used in the forecast. While the uncertainty of the forecast increases with the length of the period predicted, the forecast can provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of the City's service objectives and financial challenges.

Economic Overview

The economy rebounded strongly in 2021. However, supply chain disruptions, labor shortages, and ongoing COVID-19 pandemic concerns continue to impact the overall economy. The federal stimulus and household spending cutbacks early in the pandemic have helped drive continued growth of consumer spending during fiscal year 2022. This led to an increase in the state sales and use tax, which is shared with local governments as part of the State's revenue sharing program. However, these same drivers have created supply chain issues and increasing costs across the City's service sectors. Procurement for goods and services has been plagued with fewer bidders; in fact several recent solicitations for bids received no responses.

Looking forward, inflationary pressures are expected to remain a factor in the near term. With CPI inflation surpassing 7% year-over-year in January 2022, the financial markets are projecting the Federal Reserve will raise interest rates in an effort to slow inflation to more modest levels by the end of 2022. Therefore, the City is anticipating continued challenges in the procurement of goods and services in fiscal year 2023.

On a local level, development interest in the City remains strong, including the recent announcement of the LG Energy Solutions \$1.7 billion expansion. In addition, there are currently more than 1,000 housing units in various stages of development and several large industrial projects are underway or in the planning stage. Along with the growth in related revenues will be an increase in the demand for services, especially fire and police.

Forecast Assumptions

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 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 are forecast in detail, other revenues are 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 is forecasted separately based on projected electric utility revenue.

Personnel expenditures represent 68% of total General Fund expenditures and are broken down into salaries, health insurance, pension, and other benefits for purposes of forecasting. Other operating expenditures are forecast by category.

The following chart highlights some of the key revenue and expenditure forecast assumptions:

Category	Assumption Basis	Current	Future Challenges/Opportunities
REVENUES			
Property Tax	CPI, Historical Growth Trend		State's Property Tax Limitation Laws (Headlee), Expiring Ren Zone, IFTs
State Revenue Sharing	PCE ⁽¹⁾ , Historical		State historical reductions of Statutory Formula,
PPT Reimbursement	No Growth		Unclear calculation methodology
Utility Dividend	HBPW Estimates		Increase near-term (LG expansion), long-term downward trend
EXPENDITURES			
Salaries/wages	ECI ⁽²⁾ , Wage Progression Factor		Tight Labor Market, Need for additional personnel
Pension Unfunded Liability	MERS Estimates		Closed Plans (positive) Actuarial Assumption Changes (downside risk)
Employee Benefits	Historical Trend		Positive impact of Health Savings Account (HSA) plan options & Wellness Program
Supplies, Contractual	PCE ⁽¹⁾		Inflation, Supply Chain

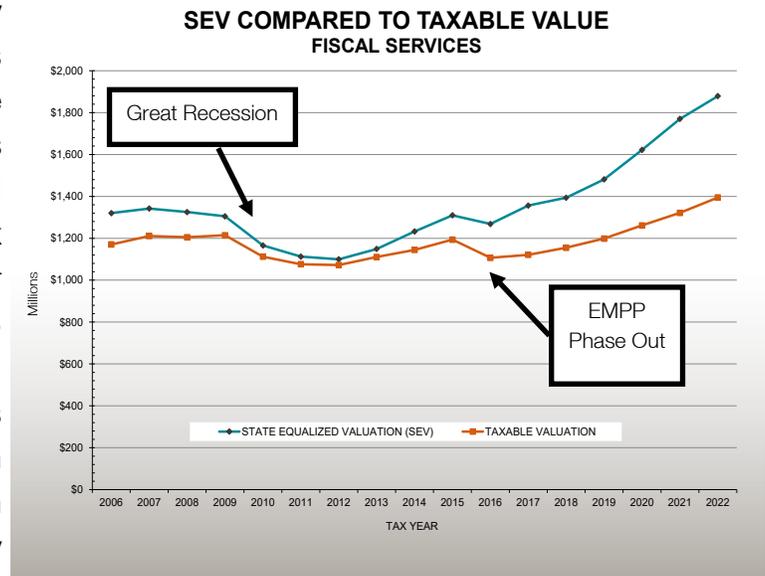
⁽¹⁾ PCE: Personal Consumption Expenditures

⁽²⁾ ECI: Employment Cost Index

General Fund Revenues

Property Tax Revenue: Outlook - Stable (near term)

Property tax revenue is the largest source of revenue for the General Fund, representing more than 42% 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).

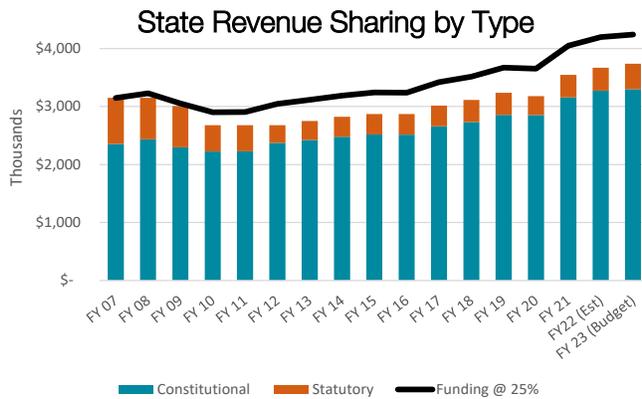
Personal Property Tax Reimbursement: Outlook - Uncertain

As noted above, legislation was adopted which resulted in exemptions for small tax payers and initiated the 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. A change to the formula began to be phased in starting in fiscal year 2022 and effective for tax year 2023, the state increased the threshold for small business exemption from \$80,000 to \$180,000 of which the full impact of this latest action remains unclear. Given the complexity of the calculation and lack of available data surrounding inputs in the formula, this revenue source was conservatively budgeted to decline in FY 2023 General Fund allocation with the remaining years forecast at that lower level.

General Fund Revenues (continued)

State Revenue Sharing: Outlook - Monitoring

State 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%.

The pandemic led to a shift in consumer purchases from services to goods, which are taxable. The federal stimulus programs approved in response to the pandemic also contributed to increased consumer spending. The resulting increase in the State’s sales tax and use tax revenue passed through to the City as part of the State Revenue Sharing formula in FY 2022.

The Michigan Department of Treasury forecasts the current year and future budget year, which provides the basis for the FY 2023 budget. The long-term forecast is based on the Personal Consumption Expenditures (PCE) indicator, which serves as an indicator of future sales tax collections.

Other Revenues: Forecast by Category

Other revenues are forecast as follows:

- * Charges for Services, License & Permits, Fines & Forfeits: Increase of 2%, conservatively budget on lower end of historical data.
- * Transfers from Other Funds: Utility dividend based on projections provided by HBPW with longer-term projected decline corresponding to decreasing electric utility revenues as the portfolio composition changes.

General Fund Expenditures

Personnel Expenditures: Outlook - Monitoring Wage Inflation & Future Growth

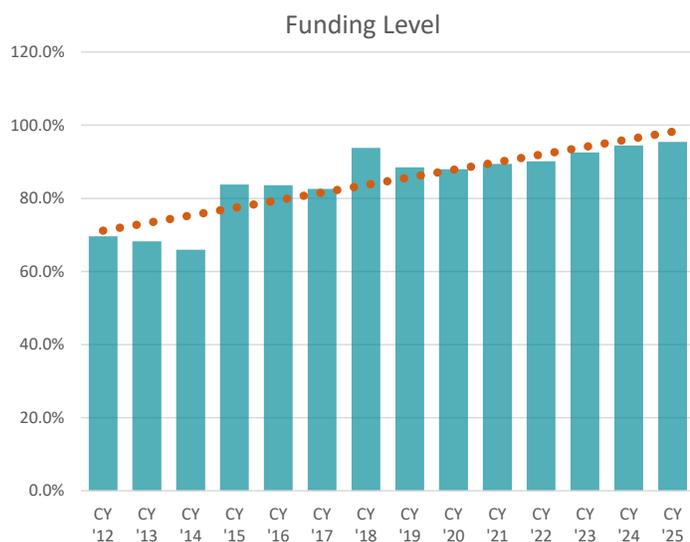
Personnel costs comprise almost 70% of total General Fund expenditures. After the great recession, approved positions decreased from a high of 223 full-time positions in fiscal year 2003 and remains below that level, with only 186 full-time positions in fiscal year 2022. Included in General Fund wages are employees represented by two bargaining units. The forecast for personnel wage expenditures will be based on increases included in the union contracts and longer term based on the Employer Cost Index (ECI) adjusted for a wage progression factor.

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 adding a wellness program. As a result, the City's increases have generally been less than the open marketplace. The forecast will conservatively reflect a 3% increase in the first five years, reflective of recent trend and adequacy of reserves. Long-term this expenditure category will conservatively be forecast at 6%, in-line with general market conditions.

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 four years. In addition, the City has continued to carve out additional contributions towards the unfunded liability when possible. The forecast will be based on the MERS projections.





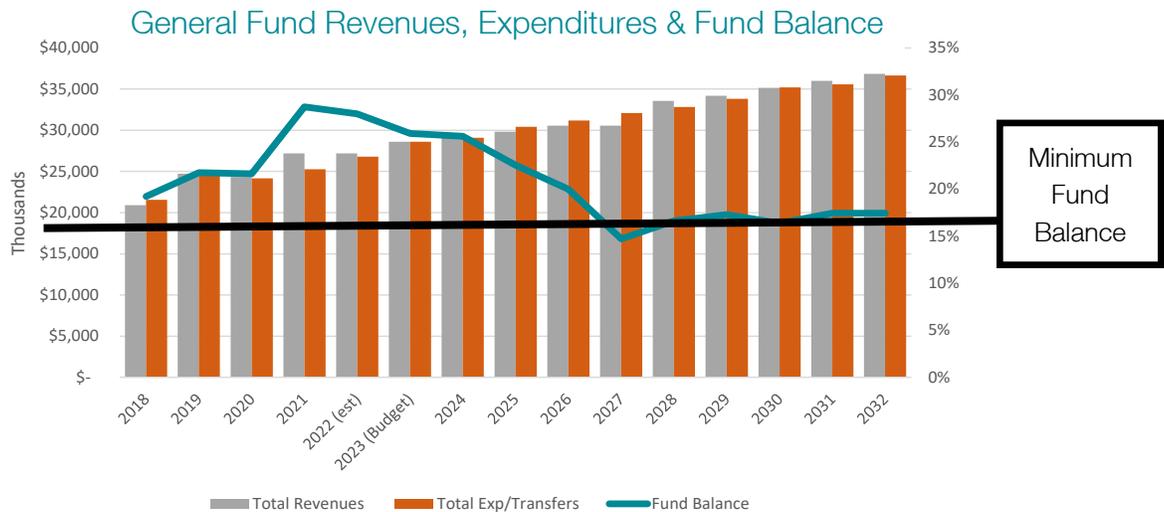
General Fund Ten Year Summary

The following summary is based on the assumptions discussed in the forecast. It is important to remember that this summary is an estimate of potential future finances and *not* a budget. However, the forecast serves as a useful tool in evaluating the future impact of current budget decisions.

	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032
	Estimate	Proposed	Forecast								
-- ESTIMATED BEGINNING FUND BALANCE AT JULY 1 --											
Total Fund Balance, July 1	\$ 7,046,145	\$ 7,506,073	\$ 7,412,063	\$ 7,450,373	\$ 6,861,803	\$ 6,239,171	\$ 4,719,807	\$ 5,455,598	\$ 5,846,713	\$ 5,769,690	\$ 6,198,000
-- FUNDING SOURCES --											
Funding Sources											
Property Taxes	\$ 11,240,850	\$ 12,100,800	\$ 13,175,279	\$ 14,042,408	\$ 14,746,882	\$ 14,062,754	\$ 16,518,856	\$ 17,156,943	\$ 18,023,967	\$ 18,810,730	\$ 19,602,720
License & Permits	1,317,750	1,272,250	1,297,635	1,323,527	1,349,937	1,376,875	1,404,351	1,432,377	1,460,965	1,490,126	1,519,868
Federal Grants	55,500	806,100	428,944	250,055	56,000	56,000	56,000	56,000	56,000	56,000	56,000
State Revenue Sharing	5,961,300	5,254,100	5,379,293	5,475,850	5,558,986	5,643,868	5,730,532	5,819,016	5,909,358	6,001,598	6,095,775
Local Unit Contributions	131,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
Charges for Services	1,814,537	1,865,438	1,902,747	1,940,801	1,979,618	2,019,210	2,059,595	2,100,786	2,142,802	2,185,660	2,229,375
Fines & Forfeits	135,800	135,900	138,618	141,390	144,218	147,102	150,044	153,045	156,106	159,227	162,411
Interests & Rents	414,000	413,700	473,352	463,432	462,641	465,583	460,580	430,115	442,878	443,623	437,783
Other Revenue	14,616	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100
Transfers In	6,101,167	6,603,435	6,192,077	6,053,461	6,131,018	6,642,491	7,027,871	6,901,301	6,798,943	6,698,121	6,598,811
Budget Stabilization	89,010	-	-	-	-	-	-	-	-	-	-
Total Sources	\$ 27,275,530	\$ 28,598,823	\$ 29,135,045	\$ 29,838,024	\$ 30,576,400	\$ 30,560,983	\$ 33,554,929	\$ 34,196,683	\$ 35,138,119	\$ 35,992,185	\$ 36,849,843
-- FUNDING USES --											
Funding Uses											
Personnel Services	18,539,849	19,168,711	19,120,700	19,863,391	20,618,416	21,384,897	22,180,318	23,072,240	24,001,578	24,969,983	25,979,158
Supplies/Maintenance	826,175	907,550	932,545	946,219	954,138	962,417	970,415	978,824	986,960	994,802	1,002,323
Contractual	1,015,546	1,196,425	1,236,507	1,267,422	1,294,036	1,321,212	1,348,958	1,377,288	1,406,213	1,435,742	1,465,894
Other Revenue	3,931,659	4,412,712	4,488,043	4,545,240	4,593,906	4,643,105	4,692,842	4,743,120	4,793,948	4,845,330	4,897,274
Capital Outlay	1,056,780	974,715	833,514	842,991	851,051	859,196	867,426	875,743	884,147	892,639	901,221
Transfers Out	1,362,704	1,301,110	1,106,495	1,100,950	1,104,052	1,124,511	1,139,926	1,134,864	1,130,769	1,126,736	1,122,764
Contingencies	72,889	637,600	1,378,931	1,860,381	1,783,432	1,785,009	1,619,252	1,623,489	2,011,527	1,298,642	1,284,848
Budget Stabilization	10,000	94,010	-	-	-	-	-	-	-	-	-
Total Uses	\$ 26,815,602	\$ 28,692,833	\$ 29,096,735	\$ 30,426,594	\$ 31,199,031	\$ 32,080,347	\$ 32,819,138	\$ 33,805,568	\$ 35,215,142	\$ 35,563,874	\$ 36,653,482
-- ESTIMATED ENDING FUND BALANCE AT JUNE 30 --											
Net Surplus (Deficit)	\$ 459,928	\$ (94,010)	\$ 38,310	\$ (588,570)	\$ (622,631)	\$ (1,519,364)	\$ 735,792	\$ 391,115	\$ (77,023)	\$ 428,311	\$ 196,361
Total Fund Balance, June 30	\$ 7,506,073	\$ 7,412,063	\$ 7,450,373	\$ 6,861,803	\$ 6,239,172	\$ 4,719,807	\$ 5,455,599	\$ 5,846,713	\$ 5,769,690	\$ 6,198,001	\$ 6,394,361
Fund Balance %	28.0%	25.8%	25.6%	22.6%	20.0%	14.7%	16.6%	17.3%	16.4%	17.4%	17.4%

General Fund Reserves

The City's Fund Balance Policy recommends an unassigned fund balance minimum of 15% of budgeted expenditures for the combined General Fund and Budget Stabilization Fund. Maintaining a strong fund balance position allows the City to weather any unexpected events, such as the recent pandemic, without impacting service levels. Based on the assumptions included in the forecast, the ending fund balance will remain above the targeted level through FY 2026 and then dip below before climbing again. This is related to the estimated timing of the Recreation Center bond issuance. As noted earlier, the assumptions are based on the best information available at the time of the forecast and the City will continue to monitor this in-light of changing economic data that may impact the forecast.



Challenges and Opportunities

The forecast has been prepared using recent experience, trends and assumptions as discussed above. However, there are several challenges and opportunities that could significantly impact the outlook, including:

State and Local Fiscal Recovery Funds (SLFRF): Opportunity

In 2021 the Federal Government approved the SLFRF program which provides funding to local governments across the country to support their response to and recovery from the COVID-19 health emergency. The City was allocated \$8.4 million in SLFRF funding. After careful consideration of the potential options for the use of this funding, the City designated a portion for the FY 2023 operational budget and designated \$4.2 million towards a City broadband project. Given the uncertainty surrounding the ongoing pandemic, the City did reserve a portion for future budgets.



Challenges and Opportunities (continued)

Property Tax Revenue: Impact of State Limitations (Challenge)

The State of Michigan has limits on property taxation including a levy cap, a rate limit and an assessment limit. The Headlee Amendment was adopted in 1978 and requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation. The calculation factors in new growth and losses. The State approved legislation that provides exemptions for small taxpayers personal property (effective 2014) and eliminated personal property tax on Eligible Manufacturing Personal Property (EMPP) beginning in 2016. This had the unintended consequence of rollbacks in the rate as the removal of personal property is treated as a loss in the Headlee calculation. Further reductions are anticipated in the future, especially considering the State just increased the small taxpayer exemption limit from \$80,000 to \$180,000 effective in tax year 2023.

State Revenue Sharing: Monitoring Impact of Inflation and State Diversions (Challenge)

This revenue source is based on sales tax collections and therefore, the long-term forecast is based on the Personal Consumption Expenditures (PCE) indicator. However, given the historical reductions in the statutory portion of this revenue source, the City will continue to monitor this revenue source as well as other proposed changes to the State revenues (such as income tax) as the statutory portion of this revenue source could face an increased possibility of future revenue diversions if the State looks to solve their own financial challenges.

Personnel Expenditures: Monitoring Wage Inflation & Future Growth (Challenge)

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. The State recently announced a new grant program that may provide funding towards the City's unfunded pension liability. The details of the grant program are not yet known, so there is no basis for an estimate to include in the forecast. The City will continue to monitor this and apply for any grant funding.

Conclusion

The City of Holland has a history of conservative management of finances, which has contributed to a stable level of General Fund reserves. This has allowed the City to respond to unforeseen challenges, such as the COVID-19 pandemic. The ten-year forecast suggests the continued focus on local development efforts and controlling costs will continue to allow the City to maintain reserves above the recommended minimum level.

While the baseline forecast suggests financial stability, the City has identified potential challenges that could significantly impact the future. The City's commitment to long-term planning will be key to identifying any developments in these areas as well as any new challenges. The data model supporting the forecast will also provide the City with the ability to develop scenario analysis to determine the potential impact of future challenges and corresponding strategies to minimize any downside risk.

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”.
- ◆ 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 2023 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 Annual Comprehensive Financial Report.

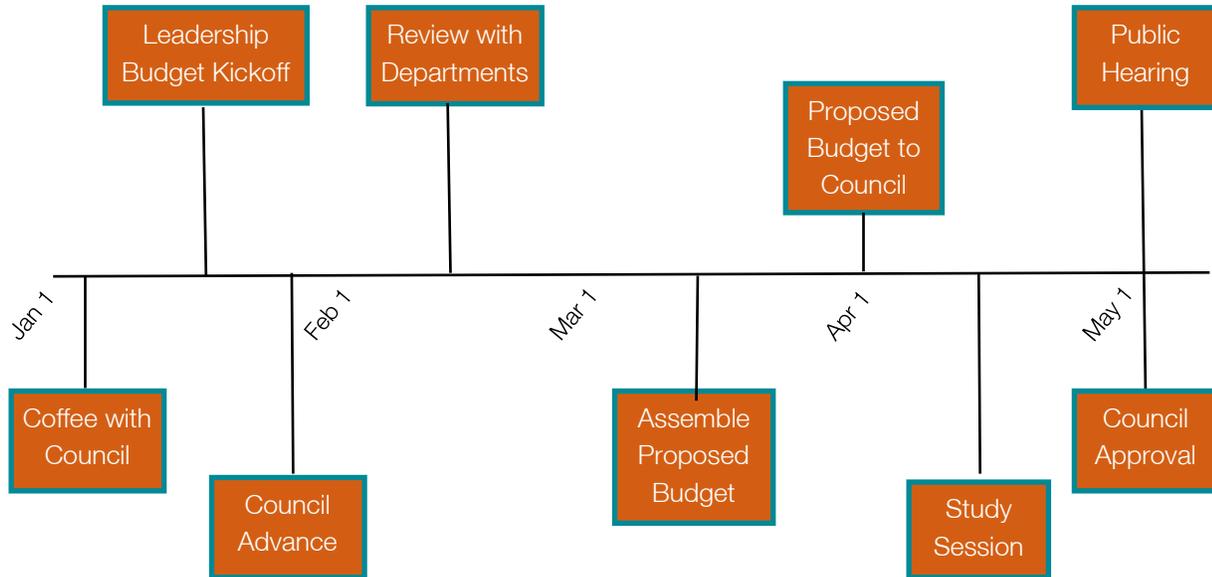
Funds Not Budgeted

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 2023 Budget on May 4, 2022. The budget was adopted as proposed.

Fiscal Year 2023 Budget



December 29, 2021	Budget packets distributed to Leadership Team
January 5, January 8, 2022	Coffee with City Council & HBPW Board
January 12, 2022	Budget Video Presentation to City Council
January 13, 2022	Leadership Team Budget Kickoff
January 20, 2021	Submit computer equipment requests to Tech Services
January 25, 2021	Submit vehicle and other capital outlay requests to Transportation
January 20, 2022	Leadership Team submit budget requests to Finance Office
January 22, 2022	City Council Advance
January 24-February 15, 2022	Finance Office assembles budget requests for review
January 31-February 16, 2022	City Manager reviews budgets with Leadership Team
February 17-February 28, 2022	City Manager & Budget Team make final decisions
March 1-March 30, 2022	Finance Office prepares proposed budget document
April 1, 2022	Budget summary to City Council
April 13, 2022	Proposed budget formally submitted to City Council and date of public hearing is set
April 20, April 21, 2022	City Council budget study sessions
May 4, 2022	Public hearing held on Proposed Budget; and formal adoption

CITY OF HOLLAND
ANNUAL BUDGET RESOLUTION
FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

May 4, 2022

WHEREAS, notification of a public hearing on the annual budget for fiscal year 2022-23 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 6:00 P.M. on May 4, 2022 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, 2022 through June 30, 2023; 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 2021-22, to the extent that such adjustments do not exceed the *2021-22 Revised Estimates*, as outlined in the fiscal year 2022-23 annual budget; and

ANNUAL BUDGET RESOLUTION - Continued

BE IT FURTHER RESOLVED, that all open encumbrances in Governmental-Type Funds at June 30, 2022 will be liquidated and re-established as of July 1, 2022. The City Finance Office is hereby authorized to increase overall fund appropriations in the fiscal year 2022-23, 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, 2022 – June 30, 2023 is adopted as follows:

Designated Purpose	Property Tax Millage	
	Rate	Amount
CITY OF HOLLAND		
<u>Operating:</u>		
– General Government Operations	8.7512	\$ 11,342,318
<u>Capital Projects and Acquisitions:</u>		
– Sidewalk Development & Improvement Projects	0.1500	194,413
– Street Development & Improvement Projects	1.2000	1,555,305
– Municipal Capital Projects	0.2545	329,854
<u>Debt Service Obligations:</u>		
– General Obligation Debt	3.4200	4,690,763
<u>Total Property Tax Millage Levy</u>	13.7757	18,112,653
<u>WEST MICHIGAN AIRPORT AUTHORITY</u>	0.0935	121,184
<u>GRAND TOTAL - TAX MILLAGE LEVY</u>	13.8692	\$ 18,233,837
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>	1.5907	\$ 245,987

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, 2022, 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 2021-22: \$10,000 is appropriated to cover property tax rebates & reductions anticipated for prior tax years (those years prior to Tax Year 2021) and \$0 is appropriated for a transfer to the General Fund.

Fiscal Year 2022-23: \$5,000 is appropriated to cover property tax rebates & reductions estimated for prior tax years (those years prior to Tax Year 2022) and \$89,010 is appropriated for a transfer to the General Fund.

BE IT FURTHER RESOLVED, that at the end of the fiscal year ending June 30, 2022, 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, 2022 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, 2022.

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 2022-23 budget as adopted by the Holland City Council on May 4, 2022.



Kathy Grimm
City Clerk



BUDGET SUMMARY



The City of Holland Transportation Department is the recipient of a grant from the Michigan Department of Environment, Great Lakes, and Energy (EGLE) Fuel Transformation Program. The grant provides 70% of the cost of a new fully-electric street sweeper, with the City responsible for the other 30%. The electric sweeper will replace an existing diesel-powered sweeper and will conduct daily street sweeping operations around the City. The electric street sweeper provides energy and environmental benefits, and will reduce the noise level of operation.



Governmental Funds

General Fund* (Modified Accrual)

- includes 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

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



Holland
MICHIGAN

SUMMARY OF FISCAL YEAR 2023 BUDGET

	GOVERNMENTAL FUNDS					
	GENERAL FUND	PERMANENT FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	COMPONENT UNIT FUNDS
FUND EQUITY - PROJECTED BEGINNING BALANCE						
As of July 1, 2022	\$ 7,506,073	\$ 2,501,278	\$ 4,587,378	\$ 1,166,895	\$ 3,717,456	\$ 4,549,589
FUNDING SOURCES						
Taxes & Special Assessments	12,100,800	-	2,445,687	4,690,800	522,300	2,945,317
Intergovernmental	6,200,200	-	6,403,000	501,600	1,135,000	510,500
Licenses and Permits	1,272,250	-	60,000	-	-	3,950
Charges for Services	1,865,438	59,000	566,654	-	-	73,850
Fines and Forfeitures	135,900	-	-	-	-	-
Interest & Rents	413,700	1,500	49,197	10,000	21,700	69,145
Other	7,100	-	97,100	-	19,250,000	692,967
Total Financing Sources	<u>21,995,388</u>	<u>60,500</u>	<u>9,621,638</u>	<u>5,202,400</u>	<u>20,929,000</u>	<u>4,295,729</u>
FUNDING USES						
Management & Admin	3,293,324	-	360,482	-	-	-
Fiscal Services	1,749,406	-	484,450	-	-	722,072
Public Safety	13,410,984	-	12,000	-	-	-
Transportation	1,524,437	-	6,199,454	-	-	-
Community & Neighborhood	1,970,899	-	63,604	-	-	933,600
Parks & Recreation	5,136,840	-	165	-	-	890,967
Downtown Group	216,823	-	661,044	-	-	244,389
General Debt Service	-	-	-	4,768,891	-	-
Internal Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	25,849,000	-
Utilities	-	-	-	-	-	-
Total Financing Uses	<u>27,302,713</u>	<u>-</u>	<u>7,781,199</u>	<u>4,768,891</u>	<u>25,849,000</u>	<u>2,791,028</u>
Sources Over (Under) Uses	<u>(5,307,325)</u>	<u>60,500</u>	<u>1,840,439</u>	<u>433,509</u>	<u>(4,920,000)</u>	<u>1,504,701</u>
OTHER FUNDING SOURCES (USES)						
Transfers In	6,603,435	-	779,330	680,480	5,905,732	100,000
Transfers Out	<u>(1,390,120)</u>	<u>(57,600)</u>	<u>(3,966,786)</u>	<u>-</u>	<u>(100,000)</u>	<u>(701,825)</u>
Net Change in Fund Equity	<u>(94,010)</u>	<u>2,900</u>	<u>(1,347,017)</u>	<u>1,113,989</u>	<u>885,732</u>	<u>902,876</u>
FUND EQUITY - PROJECTED ENDING BALANCE						
As of June 30, 2023	<u>\$ 7,412,063</u>	<u>\$ 2,504,178</u>	<u>\$ 3,240,361</u>	<u>\$ 2,280,884</u>	<u>\$ 4,603,188</u>	<u>\$ 5,452,465</u>

SUMMARY OF FISCAL YEAR 2023 BUDGET

PROPRIETARY FUNDS		
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	ALL FUNDS
\$ 514,553,446	\$ 12,972,025	\$ 551,554,140
123,100	-	22,828,004
-	-	14,750,300
-	-	1,336,200
128,277,941	2,541,581	133,384,464
-	-	135,900
741,968	2,796,704	4,103,914
4,242,024	6,791,950	31,081,141
<u>133,385,033</u>	<u>12,130,235</u>	<u>207,619,923</u>
-	-	3,653,806
6,500	-	2,962,428
2,850	-	13,425,834
518,400	-	8,242,291
2,688,205	-	5,656,308
100	-	6,028,072
1,855,412	-	2,977,668
-	-	4,768,891
-	12,254,455	12,254,455
-	-	25,849,000
106,086,449	-	106,086,449
<u>111,157,916</u>	<u>12,254,455</u>	<u>191,905,202</u>
<u>22,227,117</u>	<u>(124,220)</u>	<u>15,714,721</u>
654,210	100,000	14,823,187
<u>(8,456,856)</u>	<u>(150,000)</u>	<u>(14,823,187)</u>
<u>14,424,471</u>	<u>(174,220)</u>	<u>15,714,721</u>
<u>\$ 528,977,917</u>	<u>\$ 12,797,805</u>	<u>\$ 567,268,861</u>

FUND EQUITY - PROJECTED BEGINNING BALANCE
As of July 1, 2022

FUNDING SOURCES

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

FUNDING USES

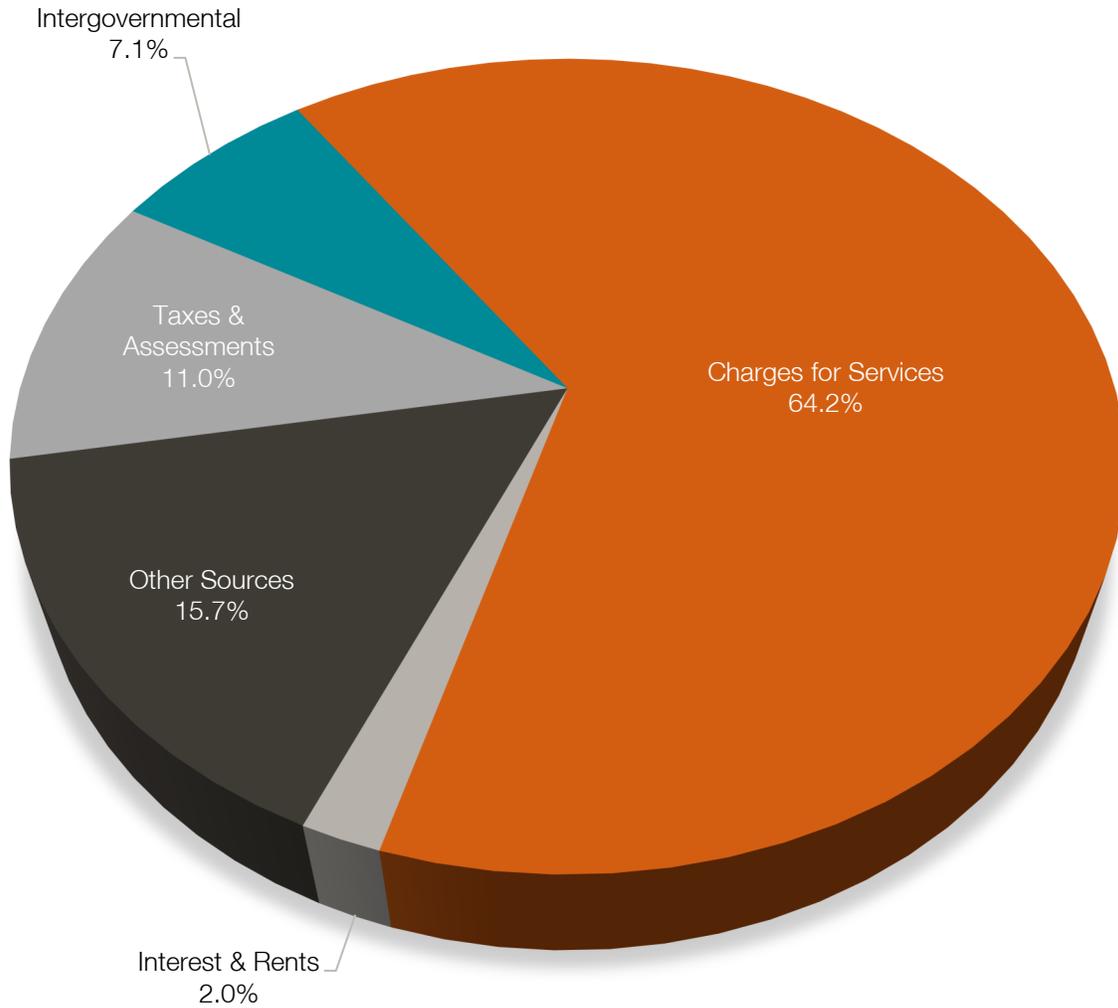
Management & Admin
Fiscal Services
Public Safety
Transportation
Community & Neighborhood
Parks & Recreation
Downtown Group
General Debt Service
Internal Services
Capital Projects
Utilities
Total Financing Uses
Sources Over (Under) Uses

OTHER FUNDING SOURCES (USES)

Transfers In
Transfers Out
Net Change in Fund Equity

FUND EQUITY - PROJECTED ENDING BALANCE
As of June 30, 2023

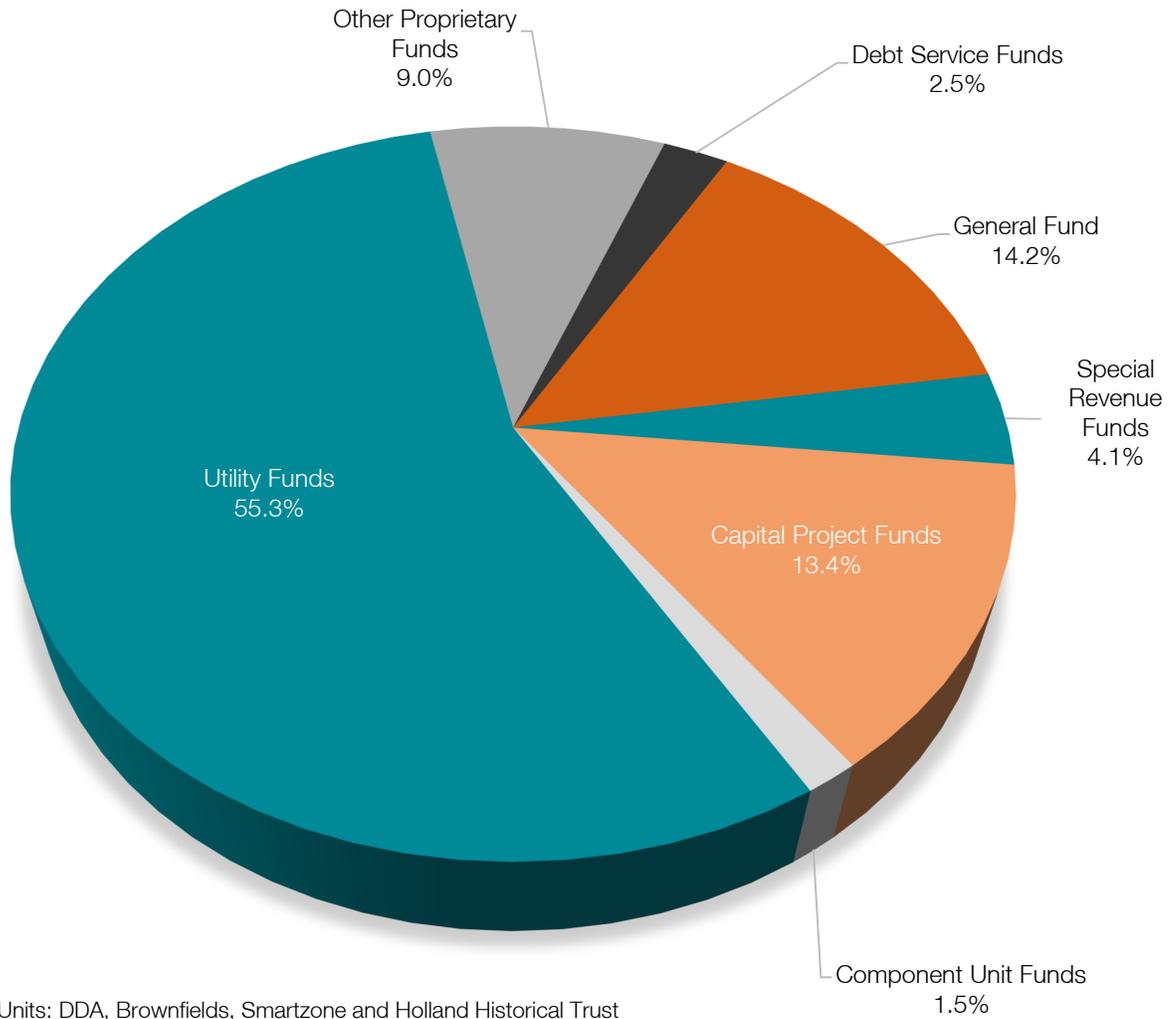
(Concluded)



Source	Amount	Percent
Taxes & Assessments	22,828,004	11.0%
Intergovernmental	14,750,300	7.1%
Charges for Services	133,384,464	64.2%
Interest & Rents	4,103,914	2.0%
Other Sources	32,553,241	15.7%
Total Financing Sources	\$ 207,619,923	100.0%

Note: Excludes Transfers In

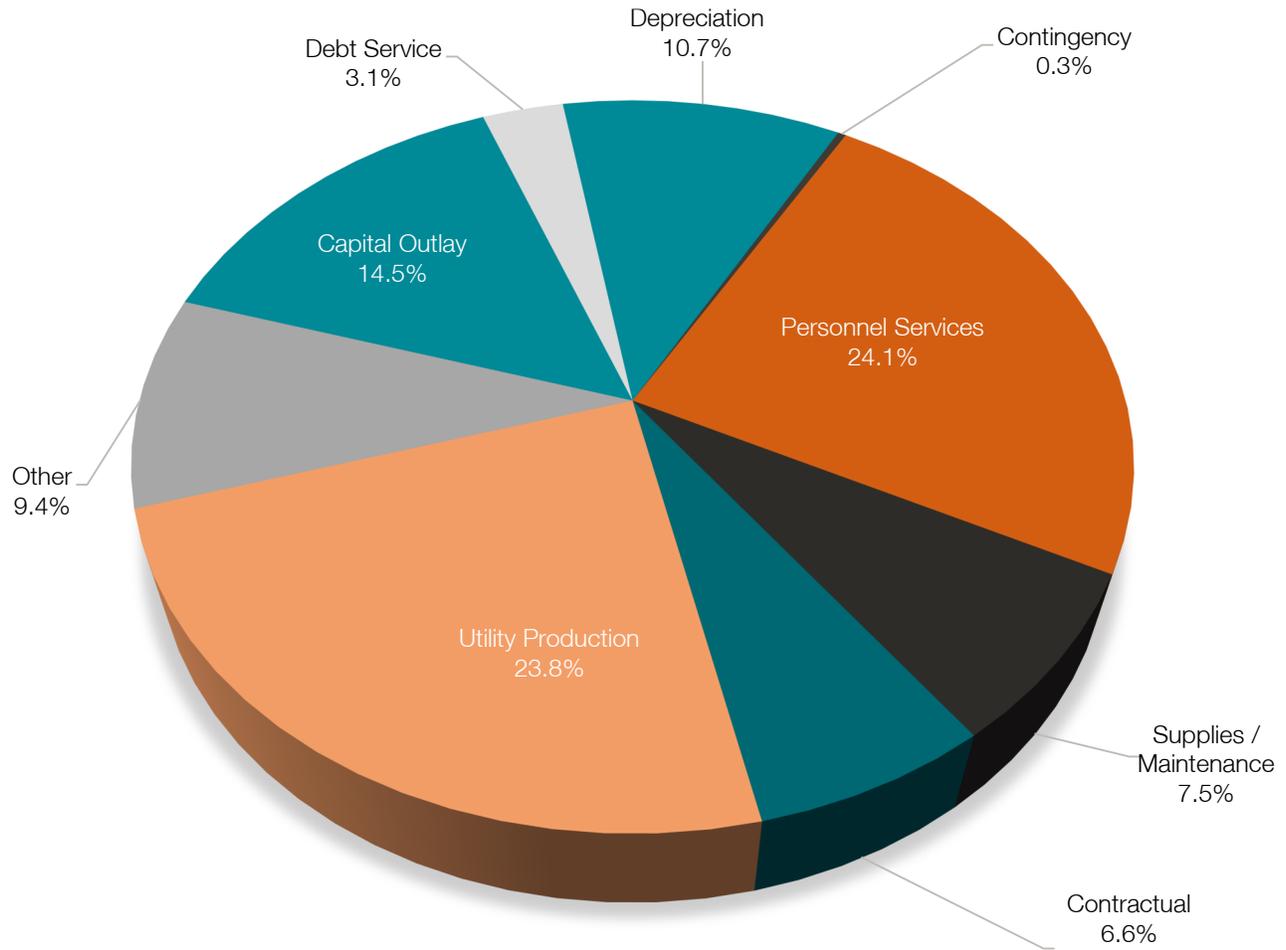
USES ACROSS ALL FUND TYPES - BY FUND



<u>Fund</u>	<u>Amount</u>	<u>Percent</u>
General Fund	27,302,713	14.2%
Special Revenue Funds	7,781,199	4.1%
Capital Project Funds	25,849,000	13.4%
Component Unit Funds	2,791,028	1.5%
Utility Funds	106,086,449	55.3%
Other Proprietary Funds	17,325,922	9.0%
Debt Service Funds	4,768,891	2.5%
Total	\$ 191,905,202	100.0%

Note: Excludes Transfers Out and Proprietary Funds Capital Outlay

USES ACROSS ALL FUND TYPES - BY CLASSIFICATION



<u>Classification</u>	<u>Amount</u>	<u>Percent</u>
Personnel Services	46,290,225	24.1%
Supplies / Maintenance	14,337,750	7.5%
Contractual	12,727,605	6.6%
Utility Production	45,696,712	23.8%
Other	17,932,241	9.4%
Capital Outlay	27,848,933	14.5%
Debt Service	5,940,414	3.1%
Depreciation	20,483,722	10.7%
Contingency	647,600	0.3%
Total	\$ 191,905,202	100.0%

Note: Excludes Transfers Out and Proprietary Funds Capital Outlay



FUNDING SOURCES - BY FUND

	FY 2021 Actual	FY 2022 Revised Estimate	FY 2023 Adopted Budget
<u>GENERAL FUND</u>			
Operating	26,976,588	27,186,520	28,598,823
Budget Stabilization	300,000	89,010	-
Subtotal	<u>\$ 27,276,588</u>	<u>\$ 27,275,530</u>	<u>\$ 28,598,823</u>
<u>PERMANENT FUND</u>			
Cemetery Perpetual Care	<u>\$ 578,933</u>	<u>\$ 58,500</u>	<u>\$ 60,500</u>
<u>SPECIAL REVENUE FUNDS</u>			
Motor Vehicle Highway Major Streets	4,005,171	4,209,601	4,375,000
Motor Vehicle Highway Local Streets	1,239,003	1,571,440	1,632,730
Allegan County Road Tax	639,294	724,592	392,500
Ottawa County Road Tax	403,333	375,600	375,500
Street Improvements Reserve	1,673,494	1,652,867	1,731,300
Downtown Public Parking	289,985	291,984	300,269
Downtown Snowmelt System	343,340	360,950	346,050
Principal Shopping District	236,390	272,932	288,200
CATV TV Public Access	457,369	468,000	451,500
Herrick District Library Taxation	25	165	165
Police Criminal Justice Training	6,412	11,450	12,000
Revolving Cash Assistance	123,681	127,150	93,150
Dangerous Structures	8,204	10,520	63,604
Holland Energy Fund	353,748	340,500	339,000
Subtotal	<u>\$ 9,779,449</u>	<u>\$ 10,417,751</u>	<u>\$ 10,400,968</u>
<u>DEBT SERVICE FUNDS</u>			
Taxation & Cash Control	<u>\$ 6,555,783</u>	<u>\$ 5,875,992</u>	<u>\$ 5,882,880</u>
<u>CAPITAL PROJECTS</u>			
Municipal Capital Improvements	2,988,524	3,793,915	22,845,632
Street Improvements	3,600,316	4,209,150	3,722,000
Sidewalk Improvements	258,135	254,227	267,100
Subtotal	<u>\$ 6,846,975</u>	<u>\$ 8,257,292</u>	<u>\$ 26,834,732</u>
<u>COMPONENT UNITS</u>			
Downtown Development Authority	252,251	302,980	262,300
Brownfield Redevelopment Authority	2,323,315	2,188,803	2,713,162
SmartZone	278,740	346,080	529,300
Holland Historical Trust	676,989	869,441	890,967
Subtotal	<u>\$ 3,531,295</u>	<u>\$ 3,707,304</u>	<u>\$ 4,395,729</u>
GOVERNMENTAL FUNDS TOTAL	<u>\$ 54,569,023</u>	<u>\$ 55,592,369</u>	<u>\$ 76,173,632</u>



FUNDING SOURCES - BY FUND

	FY 2021 Actual	FY 2022 Revised Estimate	FY 2023 Adopted Budget
<u>ENTERPRISE FUNDS</u>			
Solid Waste Recycling	2,611,166	2,325,050	2,588,000
Windmill Island Gardens	1,152,700	1,191,598	1,394,700
Depot Operations	1	1	1
Municipal Airport Facilities Management	138,291	121,350	123,100
Civic Center Place	613,586	700,987	654,210
Police Employees Benefit	2,875	3,005	3,000
City Hall Employees Benefit	4,523	4,970	5,700
Transportation Employees Benefit	1,337	1,515	1,515
Park & Cemetery Employees Benefit	3	55	55
Electric Utility	108,771,924	98,130,137	95,432,436
Wastewater Utility	12,603,666	16,972,497	20,545,753
Water Utility	12,651,278	12,785,167	13,290,773
Subtotal	<u>\$ 138,551,350</u>	<u>\$ 132,236,332</u>	<u>\$ 134,039,243</u>
<u>INTERNAL SERVICES FUNDS</u>			
Technology Services	697,918	850,003	909,356
Fuel Dispensing	453,871	761,235	946,000
Postage Services	22,674	20,550	23,000
Telephony Services	149,877	141,900	153,525
Centralized Vehicle / Equipment	2,590,417	2,991,227	3,418,704
Fire Vehicle and Equipment	141,322	-	-
Compensated Absences	158,370	50,000	50,000
Workers Compensation Insurance	303,890	306,660	307,900
Employee Disability Insurance	81,797	95,700	96,500
Employee Health & Dental Insurance	6,217,560	5,896,950	5,962,900
Vehicle Insurance	140,544	126,014	130,700
Property Insurance	23,592	30,741	31,650
Liability Insurance	126,300	180,316	200,000
Subtotal	<u>\$ 11,108,132</u>	<u>\$ 11,451,296</u>	<u>\$ 12,230,235</u>
PROPRIETARY FUNDS TOTAL	<u>\$ 149,659,482</u>	<u>\$ 143,687,628</u>	<u>\$ 146,269,478</u>
TOTAL	<u>\$ 204,228,505</u>	<u>\$ 199,279,997</u>	<u>\$ 222,443,110</u>



FUNDING USES—BY FUND

	FY 2021 Actual	FY 2022 Revised Estimate	FY 2023 Adopted Budget
<u>GENERAL FUND</u>			
Operating	25,279,435	26,805,602	28,598,823
Budget Stabilization	42,064	10,000	94,010
Subtotal	<u>\$ 25,321,499</u>	<u>\$ 26,815,602</u>	<u>\$ 28,692,833</u>
<u>PERMANENT FUND</u>			
Cemetery Perpetual Care	<u>\$ 6,962</u>	<u>\$ 1,500</u>	<u>\$ 57,600</u>
<u>SPECIAL REVENUE FUNDS</u>			
Motor Vehicle Highway Major Streets	3,578,633	5,254,266	4,841,150
Motor Vehicle Highway Local Streets	1,239,003	1,571,440	1,632,730
Allegan County Road Tax	267,761	484,000	1,210,000
Ottawa County Road Tax	367,505	350,000	400,000
Street Improvements Reserve	1,415,241	2,026,150	1,632,000
Downtown Public Parking	316,771	373,916	331,642
Downtown Snowmelt System	339,951	350,313	350,360
Principal Shopping District	239,252	256,514	329,402
CATV TV Public Access	430,844	428,483	460,482
Herrick District Library Taxation	-	165	165
Police Criminal Justice Training	5,075	11,450	12,000
Revolving Cash Assistance	-	395,896	-
Dangerous Structures	20,814	10,520	63,604
Holland Energy Fund	213,190	213,300	484,450
Subtotal	<u>\$ 8,434,040</u>	<u>\$ 11,726,413</u>	<u>\$ 11,747,985</u>
<u>DEBT SERVICE FUND</u>			
Taxation & Cash Control	<u>\$ 6,240,275</u>	<u>\$ 5,959,225</u>	<u>\$ 4,768,891</u>
<u>CAPITAL PROJECTS</u>			
Municipal Capital Improvements	1,979,875	5,688,772	21,925,000
Street Improvements	3,600,316	4,209,150	3,722,000
Sidewalk Improvements	223,589	218,000	302,000
Subtotal	<u>\$ 5,803,780</u>	<u>\$ 10,115,922</u>	<u>\$ 25,949,000</u>
<u>COMPONENT UNITS</u>			
Downtown Development Authority	215,013	335,685	244,389
Brownfield Redevelopment Authority	1,381,894	1,288,499	1,635,425
SmartZone	151,767	346,080	722,072
Holland Historical Trust	751,750	869,441	890,967
Subtotal	<u>\$ 2,500,424</u>	<u>\$ 2,839,705</u>	<u>\$ 3,492,853</u>
GOVERNMENTAL FUNDS TOTAL	<u>\$ 48,306,980</u>	<u>\$ 57,458,367</u>	<u>\$ 74,709,162</u>



FUNDING USES—BY FUND

	FY 2021 Actual	FY 2022 Revised Estimate	FY 2023 Adopted Budget
<u>ENTERPRISE FUNDS</u>			
Solid Waste Recycling	2,624,187	2,492,080	2,688,205
Windmill Island Gardens	876,557	1,182,920	1,596,202
Depot Operations	24,009	24,000	24,000
Municipal Airport Facilities Management	508,784	491,350	493,100
Civic Center Place	613,586	700,987	654,210
Police Employees Benefit	2,132	2,850	2,850
City Hall Employees Benefit	4,869	6,500	6,500
Transportation Employees Benefit	919	1,300	1,300
Park & Cemetery Employees Benefit	-	100	100
Electric Utility	194,547,433	115,108,103	125,374,611
Wastewater Utility	20,847,094	34,995,604	25,405,837
Water Utility	17,566,269	27,313,102	23,476,657
Subtotal	<u>\$237,615,839</u>	<u>\$182,318,896</u>	<u>\$179,723,572</u>
<u>INTERNAL SERVICES FUNDS</u>			
Technology Services	927,599	1,016,479	1,449,187
Fuel Dispensing	465,973	768,625	951,720
Postage Services	22,667	21,750	23,750
Telephony Services	159,893	142,696	153,475
Centralized Vehicle / Equipment	3,138,344	3,961,505	4,311,208
Fire Vehicle and Equipment	104,919	-	-
Compensated Absences	158,370	50,000	50,000
Workers Compensation Insurance	331,754	314,030	320,000
Employee Disability Insurance	32,098	52,250	54,000
Employee Health & Dental Insurance	5,098,976	6,085,680	6,297,650
Vehicle Insurance	151,897	126,885	117,000
Property Insurance	21,696	31,766	33,000
Liability Insurance	133,790	208,835	215,000
Subtotal	<u>\$ 10,747,976</u>	<u>\$ 12,780,501</u>	<u>\$ 13,975,990</u>
PROPRIETARY FUNDS TOTAL	<u>\$248,363,815</u>	<u>\$195,099,397</u>	<u>\$193,699,562</u>
TOTAL	<u>\$296,670,795</u>	<u>\$252,557,764</u>	<u>\$268,408,724</u>



SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2022	Increase (Decrease)	Estimated Fund Equity 06/30/2023	Change
<u>GENERAL FUND</u>				
Operating	5,825,276	-	5,825,276	0.0%
Budget Stabilization	1,680,797	(94,010)	1,586,787	-5.6%
Subtotal	<u>7,506,073</u>	<u>(94,010)</u>	<u>7,412,063</u>	<u>-1.3%</u>
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	2,501,278	2,900	2,504,178	0.1%
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets ⁽²⁾	1,443,568	(466,150)	977,418	-32.3%
Motor Vehicle Highway Local Streets	2,000	-	2,000	0.0%
Allegan County Road Tax ⁽²⁾	856,644	(817,500)	39,144	-95.4%
Ottawa County Road Tax ⁽²⁾	150,274	(24,500)	125,774	-16.3%
Street Improvements Reserve ⁽⁵⁾	148,721	99,300	248,021	66.8%
Downtown Public Parking ⁽¹⁾	183,367	(31,373)	151,994	-17.1%
Downtown Snowmelt System	103,910	(4,310)	99,600	-4.2%
Principal Shopping District ⁽¹⁾	187,537	(41,202)	146,335	-22.0%
CATV TV Public Access	310,153	(8,982)	301,171	-2.9%
Herrick District Library Taxation	129	-	129	0.0%
Police Criminal Justice Training	5,930	-	5,930	0.0%
Revolving Cash Assistance ⁽⁵⁾	421,495	93,150	514,645	22.1%
Dangerous Structures	-	-	-	0.0%
Holland Energy Fund ⁽¹⁾	773,650	(145,450)	628,200	-18.8%
Subtotal	<u>4,587,378</u>	<u>(1,347,017)</u>	<u>3,240,361</u>	<u>-29.4%</u>
<u>DEBT SERVICE FUNDS</u>				
Taxation & Cash Control ⁽³⁾	1,166,895	1,113,989	2,280,884	95.5%
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements ⁽⁵⁾	3,580,398	920,632	4,501,030	25.7%
Street Improvements	53,773	-	53,773	0.0%
Sidewalk Improvements ⁽²⁾	83,285	(34,900)	48,385	-41.9%
Subtotal	<u>3,717,456</u>	<u>885,732</u>	<u>4,603,188</u>	<u>23.8%</u>
<u>COMPONENT UNITS</u>				
Downtown Development Authority	277,547	17,911	295,458	6.5%
Brownfield Redevelopment Authority ⁽⁴⁾	2,470,456	1,077,737	3,548,193	43.6%
SmartZone ⁽¹⁾	319,793	(192,772)	127,021	-60.3%
Holland Historical Trust	1,481,793	-	1,481,793	0.0%
Subtotal	<u>4,549,589</u>	<u>902,876</u>	<u>5,452,465</u>	<u>19.9%</u>



SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2022	Increase (Decrease)	Estimated Fund Equity 06/30/2023	Change
<u>ENTERPRISE FUNDS</u>				
Solid Waste Recycling	1,035,535	(100,205)	935,330	-9.7%
Windmill Island Gardens	3,640,114	193,498	3,833,612	5.3%
Depot Operations	628,058	(23,999)	604,059	-3.8%
Municipal Airport Facilities Mgmt	7,475,430	(370,000)	7,105,430	-5.0%
Civic Center Place	-	-	-	0.0%
Police Employees Benefit ⁽⁴⁾	903	150	1,053	16.6%
City Hall Employees Benefit ⁽¹⁾	1,487	(800)	687	-53.8%
Transportation Employees Benefit	2,770	215	2,985	7.8%
Park & Cemetery Employees Benefit	581	(45)	536	-7.8%
Electric Utility	363,552,307	4,368,339	367,920,646	1.2%
Wastewater Utility	76,558,988	7,412,726	83,971,714	9.7%
Water Utility	61,657,273	2,944,592	64,601,865	4.8%
Subtotal	<u>514,553,446</u>	<u>14,424,471</u>	<u>528,977,917</u>	<u>2.8%</u>
<u>INTERNAL SERVICES FUNDS</u>				
Technology Services ⁽¹⁾	246,851	(96,796)	150,055	-39.2%
Fuel Dispensing	267,428	(5,720)	261,708	-2.1%
Postage Services ⁽¹⁾	7,164	(750)	6,414	-10.5%
Telephony Services	17,518	50	17,568	0.3%
Centralized Vehicle / Equipment	5,868,020	235,996	6,104,016	4.0%
Compensated Absences	-	-	-	0.0%
Workers Compensation Insurance	565,208	(12,100)	553,108	-2.1%
Employee Disability Insurance ⁽⁴⁾	256,943	42,500	299,443	16.5%
Employee Health & Dental Insurance	4,873,174	(334,750)	4,538,424	-6.9%
Vehicle Insurance	322,714	13,700	336,414	4.3%
Property Insurance	400,591	(1,350)	399,241	-0.3%
Liability Insurance ⁽¹⁾	146,414	(15,000)	131,414	-10.2%
Subtotal	<u>12,972,025</u>	<u>(174,220)</u>	<u>12,797,805</u>	<u>-1.3%</u>
TOTAL	<u><u>\$551,554,140</u></u>	<u><u>\$ 15,714,721</u></u>	<u><u>\$567,268,861</u></u>	<u><u>2.9%</u></u>

Explanation of Change in Fund Equity Greater than 10%:

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

Property Taxes

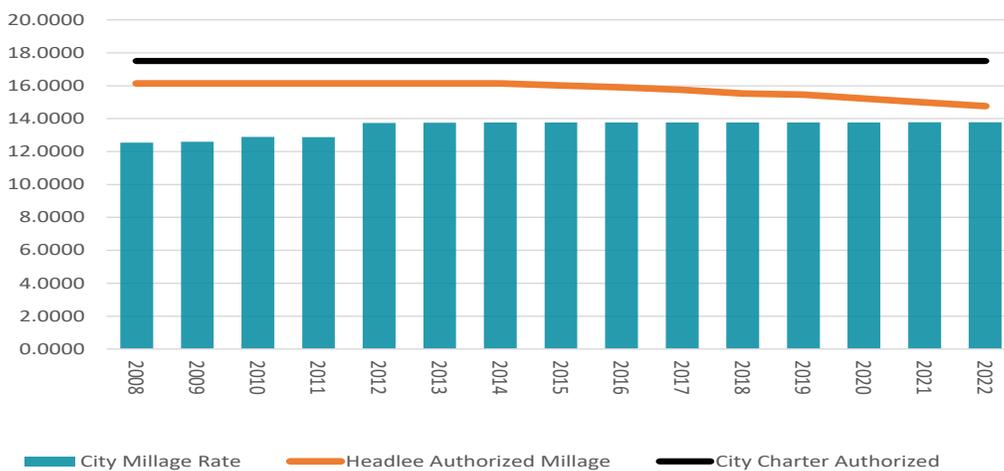
Property Taxes represent the primary revenue source for the General Fund, accounting for 42% of Fiscal Year 2023 budgeted General Fund revenues. A portion of the City’s property tax millage rate also funds General Obligation Debt Service, Municipal and Street Capital Projects, and Municipal Sidewalk 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 2023, the City of Holland’s taxable valuation base increased by 6.5%. The Holland City Charter authorized an original millage rate of 17.5, which has been reduced to 14.7609 by the Headlee Rollback.

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.

The Fiscal Year 2023 Budget City tax rate of 13.8692 is consistent with the prior year and below both the Charter authorized rate and the Headlee limit and allocated as follows:

- ◆ General Operations 8.7512 mills
- ◆ Capital Projects 1.6045 mils
- ◆ Debt Service 3.4200 mills
- ◆ WMAA Airport 0.0935 mills

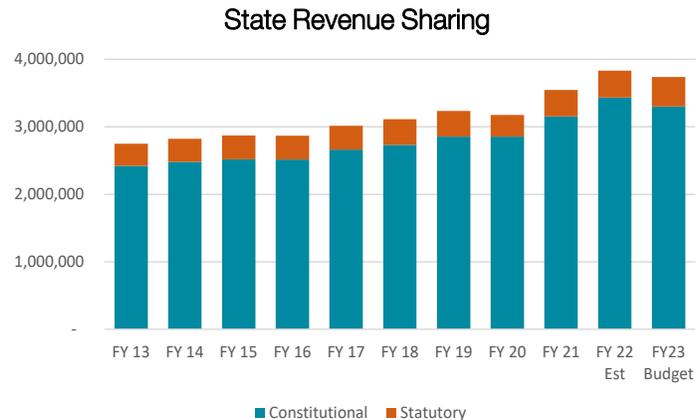


Intergovernmental

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 2022 and FY 2023 budget amounts. Total FY 2023 budgeted revenues are \$3,737,000, or 13% total General Fund revenues.

The revenues are budgeted to decrease slightly from the prior year given the uncertainty of the impact on sales tax revenues related to the increasing inflationary environment.



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 2023 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:

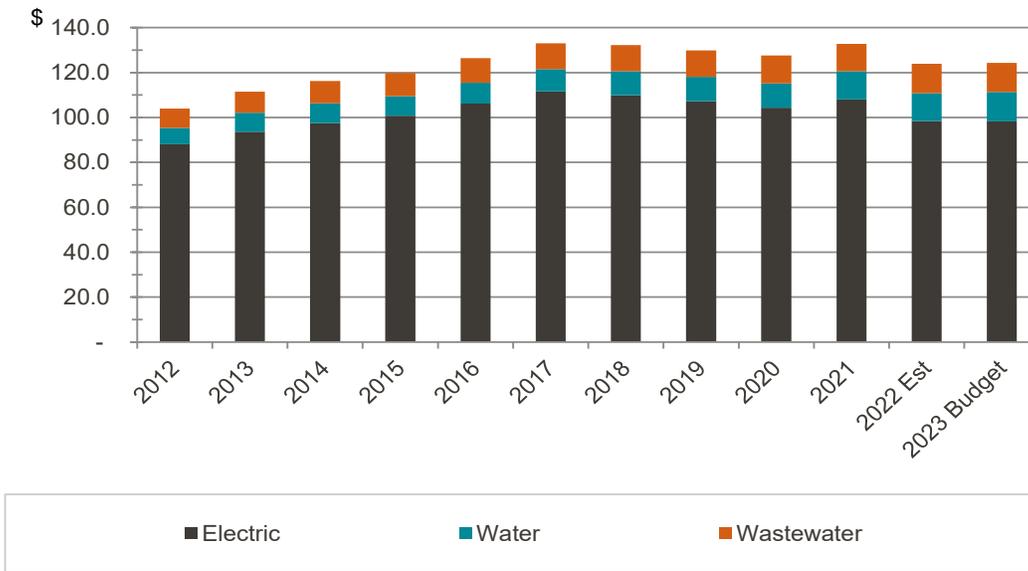
- ◆ State revenue sharing from gas & weight tax (Act 51 funds)
- ◆ Annual maintenance fee payment as provided by Public Act 48 of 2002
- ◆ Allegan & Ottawa County revenue sharing from the Road & Bridge Tax. This is a voted county tax requiring periodic voter re-approval.



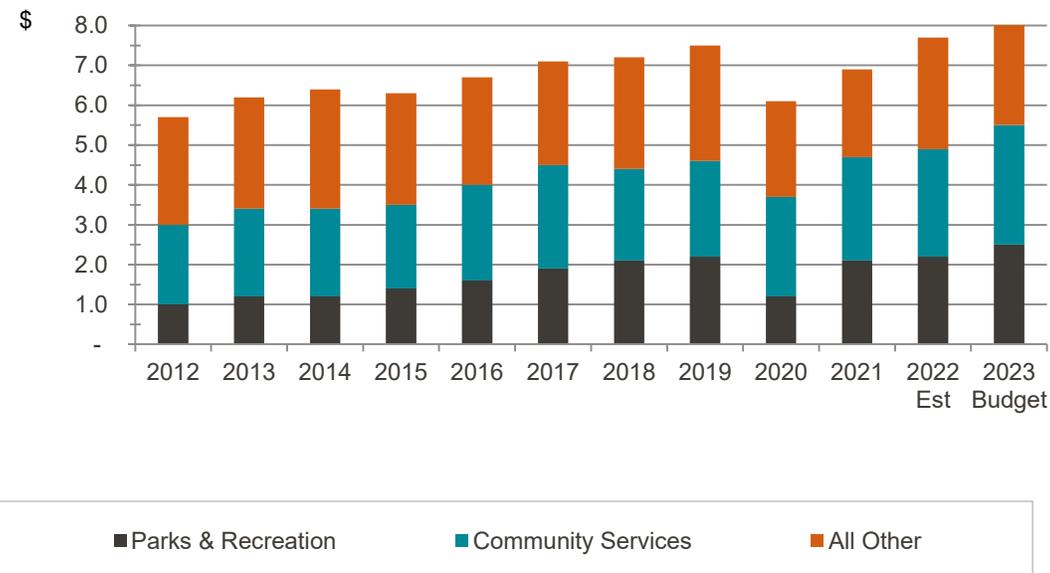
Charges for Services

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 no increase in the electric utility rate following a rate decrease of almost 10% in FY 2022. In addition, there is a slight increase of 2% for water and 3.6% for wastewater. The Community Services, Parks & Recreation, and Other Revenue is projected to increase 12% in Fiscal Year 2023 as activities resume to pre-pandemic levels.

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

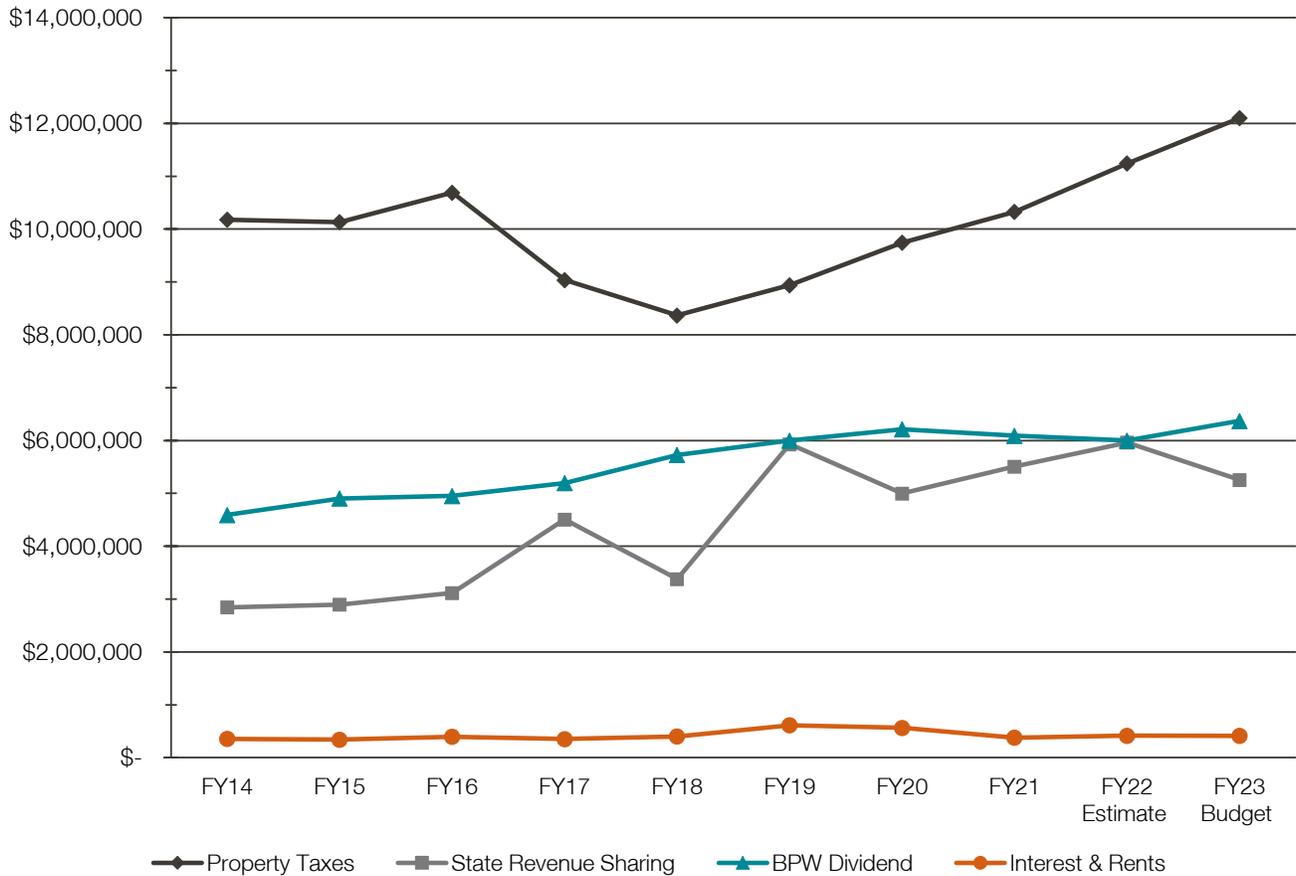
	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Revised Estimate	FY 2023 Adopted Budget
Beginning Fund Balance as of July 1					
Budget Stabilization	1,350,657	1,343,851	1,601,787	1,601,787	1,680,797
Unreserved / Undesignated	3,709,783	3,747,205	5,444,358	5,444,358	5,825,276
Total	\$ 5,060,440	\$ 5,091,056	\$ 7,046,145	\$ 7,046,145	\$ 7,506,073
Revenues					
Operating	24,343,798	26,976,588	26,847,563	27,186,520	28,598,823
Budget Stabilization	233,439	300,000	-	89,010	-
Total Revenues	24,577,237	27,276,588	26,847,563	27,275,530	28,598,823
Expenditures					
Operating	24,306,376	25,279,435	26,572,153	26,805,602	28,598,823
Budget Stabilization	240,245	42,064	5,000	10,000	94,010
Total Expenditures	24,546,621	25,321,499	26,577,153	26,815,602	28,692,833
Net Increase (Decrease)	30,616	1,955,089	270,410	459,928	(94,010)
Ending Fund Balance as of June 30					
Budget Stabilization	1,343,851	1,601,787	1,596,787	1,680,797	1,586,787
Unreserved / Undesignated	3,747,205	5,444,358	5,719,768	5,825,276	5,825,276
Total	\$ 5,091,056	\$ 7,046,145	\$ 7,316,555	\$ 7,506,073	\$ 7,412,063
Unreserved Fund Balance as Percentage of Operating Expenditures					
	15.4%	21.5%	21.5%	21.7%	20.4%
Total Fund Balance as Percentage of Total Expenditures					
	20.7%	27.8%	27.5%	28.0%	25.8%



Fund Summary—Operating

Source	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY 23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
Property Taxes	\$ 9,744,262	\$10,327,698	\$11,372,225	\$11,240,850	\$12,100,800	728,575	6.4%
Licenses & Permits	926,207	1,339,138	1,195,400	1,317,750	1,272,250	76,850	6.4%
Federal Grants	39,413	996,306	56,250	55,500	806,100	749,850	1333.1%
State Revenue Sharing	4,998,537	5,505,707	5,647,700	5,961,300	5,254,100	(393,600)	-7.0%
Local Unit Contributions	77,823	78,867	100,000	131,000	140,000	40,000	40.0%
Charges for Services	1,532,223	1,716,090	1,784,307	1,814,537	1,865,438	81,131	4.5%
Fines & Forfeitures	126,356	137,567	150,950	135,800	135,900	(15,050)	-10.0%
Interests & Rents	565,521	379,570	389,000	414,000	413,700	24,700	6.3%
Other Revenue	10,365	43,623	22,771	14,616	7,100	(15,671)	-68.8%
Transfers In	6,323,091	6,452,022	6,128,960	6,101,167	6,603,435	474,475	7.7%
Total Revenues	\$24,343,798	\$26,976,588	\$26,847,563	\$27,186,520	\$28,598,823	\$ 1,751,260	6.5%

Change from Previous Year -1.7% 10.8% -0.5% 0.8% 5.2%





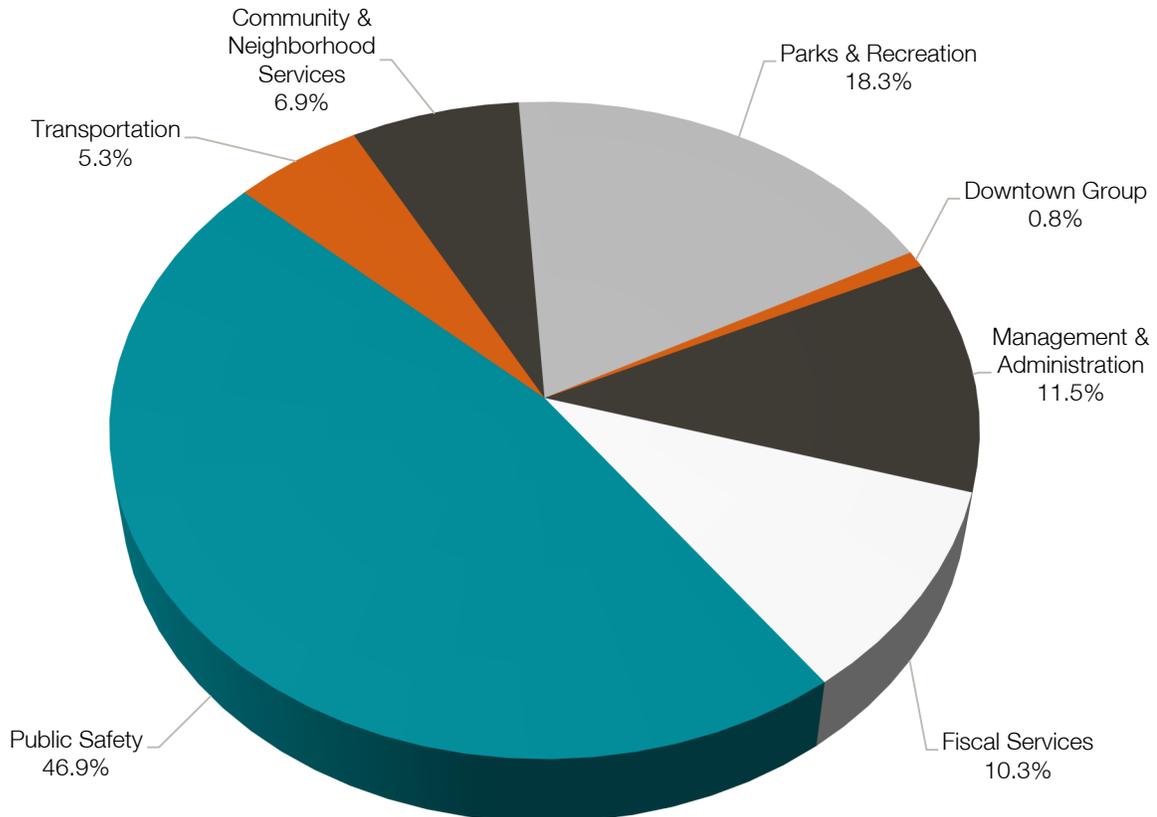
Fund Summary—Operating

	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY 23	
						\$	%
<u>Management & Administration</u>							
City Council	177,261	190,786	234,408	216,349	252,447	18,039	7.7%
City Manager	394,523	385,242	415,109	416,741	441,997	26,888	6.5%
Elections and Voter Registration	75,984	102,374	118,113	74,790	110,295	(7,818)	-6.6%
City Attorney	186,144	231,674	216,000	237,500	232,500	16,500	7.6%
City Clerk	258,294	276,900	298,394	299,622	313,988	15,594	5.2%
Human Resources	394,319	383,849	438,370	413,246	458,506	20,136	4.6%
Board & Commissions	7,383	8,166	8,312	7,993	10,768	2,456	29.5%
Economic Develop & Sustainability	60,723	226,116	384,715	353,057	488,937	104,222	27.1%
Human Relations Commission	109,812	139,409	162,468	161,775	177,064	14,596	9.0%
International Relations Commission	40,200	57,422	120,722	73,814	121,307	585	0.5%
Holland Youth Advisory Council	26,079	28,142	47,399	38,660	47,915	516	1.1%
Contingency	-	-	72,889	72,889	637,600	564,711	774.8%
Total	1,730,722	2,030,080	2,516,899	2,366,436	3,293,324	776,425	30.8%
<u>Fiscal Services</u>							
Finance	616,419	678,583	690,890	681,765	776,761	85,871	12.4%
Independent Audit	47,158	45,096	53,600	48,500	52,000	(1,600)	-3.0%
Assessing	470,866	485,773	474,672	468,312	481,245	6,573	1.4%
Treasurer	152,527	163,015	173,429	164,913	174,560	1,131	0.7%
Administrative Services	897,675	379,819	520,368	770,034	259,840	(260,528)	-50.1%
Transfers Out	1,827,535	1,903,328	1,167,980	1,262,704	1,201,110	33,130	2.8%
Total	4,012,180	3,655,614	3,080,939	3,396,228	2,945,516	(135,423)	-4.4%
<u>Public Safety</u>							
Management	909,715	968,340	1,016,319	1,012,325	996,117	(20,202)	-2.0%
Police Division	7,327,598	7,769,335	8,542,693	8,365,131	8,740,730	198,037	2.3%
Fire Division	3,153,292	3,124,733	3,044,446	3,173,715	3,674,137	629,691	20.7%
Total	11,390,605	11,862,408	12,603,458	12,551,171	13,410,984	807,526	6.4%
<u>Transportation</u>							
Street Division	1,245,656	1,251,643	1,052,788	1,212,320	1,258,962	206,174	19.6%
Management & Engineering	197,342	180,065	263,090	224,499	265,475	2,385	0.9%
Total	1,442,998	1,431,708	1,315,878	1,436,819	1,524,437	208,559	15.8%
<u>Community & Neighborhood Services</u>							
Planning & Zoning	277,777	329,449	342,096	340,138	361,523	19,427	5.7%
Environmental Health & Inspections	473,640	500,515	506,121	490,921	519,336	13,215	2.6%
Construction Inspections	775,150	978,757	1,098,413	1,078,100	923,483	(174,930)	-15.9%
Social Assistance	38,337	57,281	55,000	55,000	60,000	5,000	9.1%
Housing & Neighborhoods	93,998	109,027	112,733	96,904	106,557	(6,176)	-5.5%
Total	1,658,902	1,975,029	2,114,363	2,061,063	1,970,899	(143,464)	-6.8%
Fiscal Year 2023 Budget						Page 79	



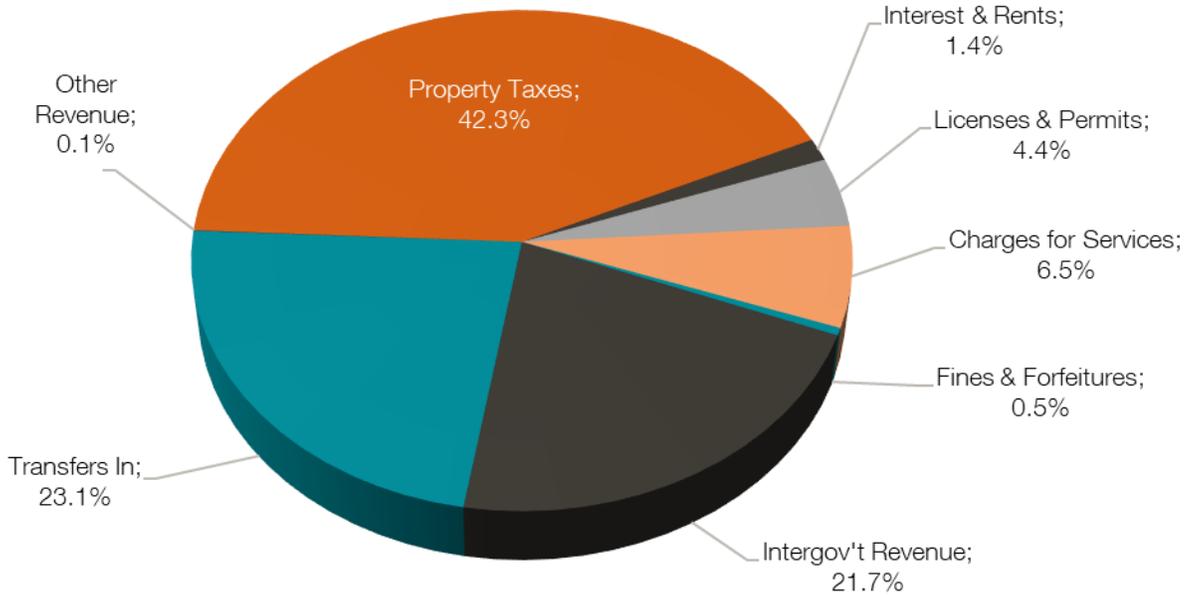
Fund Summary—Operating

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY 23	
						\$	%
<u>Parks & Recreation</u>							
City Hall & Grounds	180,279	196,521	212,029	218,917	250,909	38,880	18.3%
Cemeteries	575,415	692,557	658,446	623,446	765,356	106,910	16.2%
Recreation	988,739	1,048,546	1,427,114	1,491,225	1,589,975	162,861	11.4%
Parks	2,019,300	2,075,937	2,266,088	2,292,011	2,439,977	173,889	7.7%
DeGraaf Nature Center	38,293	38,761	52,263	61,499	80,023	27,760	53.1%
Cultural Activities Assistance	109,192	101,078	110,200	110,500	110,600	400	0.4%
Total	3,911,218	4,153,400	4,726,140	4,797,598	5,236,840	510,700	10.8%
<u>Downtown Group</u>							
8th Street Farmers Market	159,751	171,196	214,476	196,287	216,823	2,347	1.1%
Total Expenditures	\$24,306,376	\$25,279,435	\$26,572,153	\$26,805,602	\$28,598,823	\$ 2,026,670	7.6%
Change from Previous Year	-1.9%	4.0%	5.1%	6.0%	6.7%		

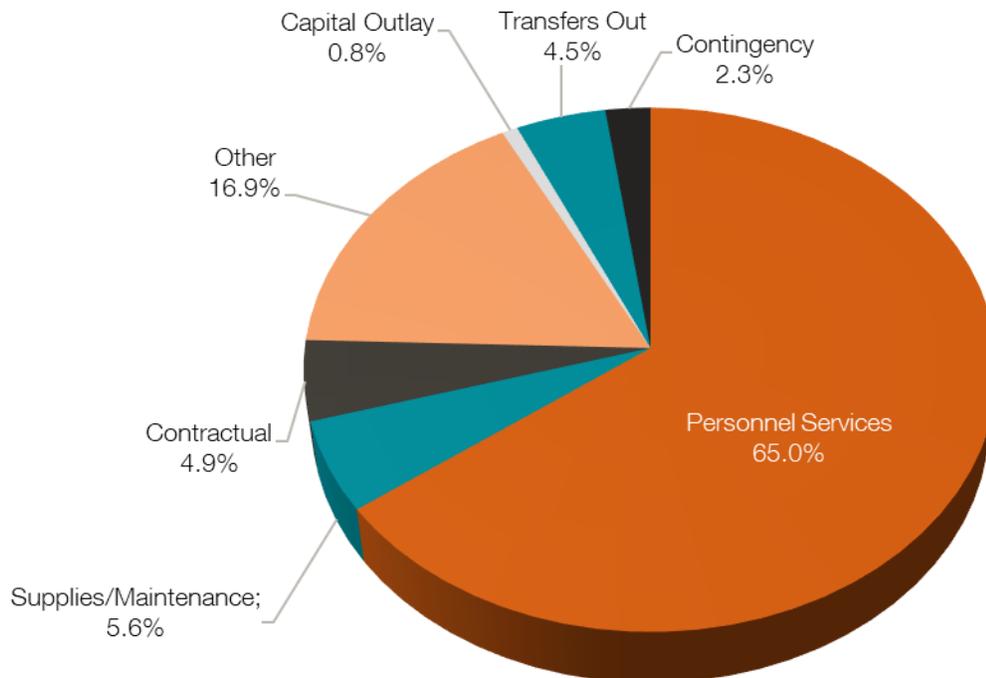




Revenue—\$28,598,823

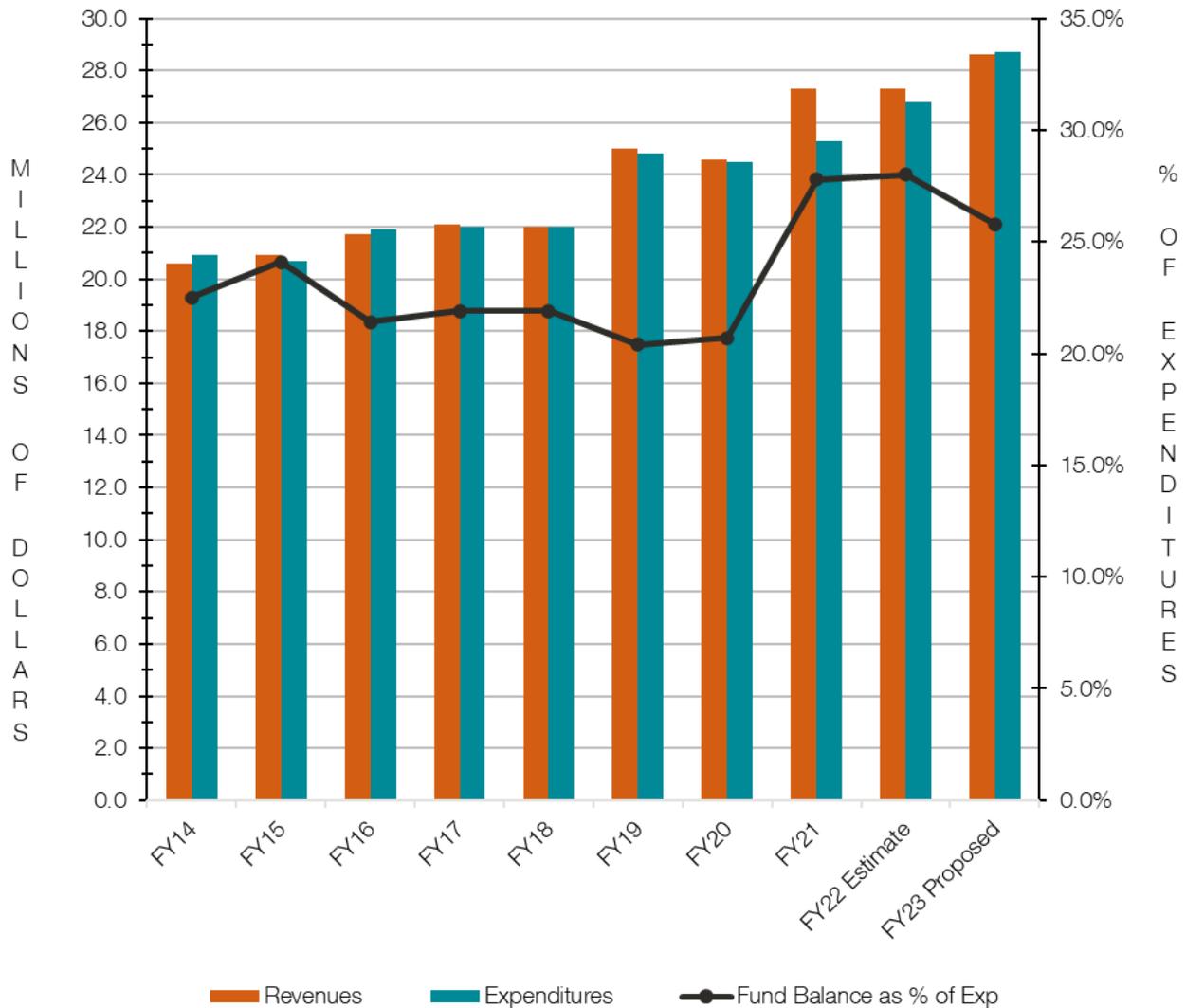


Expenditures By Classification—\$28,598,823





	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Revised Estimate	FY 2023 Adopted Budget
<u>Revenues</u>					
Operating	24,343,798	26,976,588	26,847,563	27,186,520	28,598,823
Budget Stabilization	233,439	300,000	-	89,010	-
Total Revenues	24,577,237	27,276,588	26,847,563	27,275,530	28,598,823
<u>Expenditures</u>					
Operating	24,306,376	25,279,435	26,572,153	26,805,602	28,598,823
Budget Stabilization	240,245	42,064	5,000	10,000	94,010
Total Expenditures	24,546,621	25,321,499	26,577,153	26,815,602	28,692,833
Net Change in Fund Balance	\$ 30,616	\$ 1,955,089	\$ 270,410	\$ 459,928	\$ (94,010)

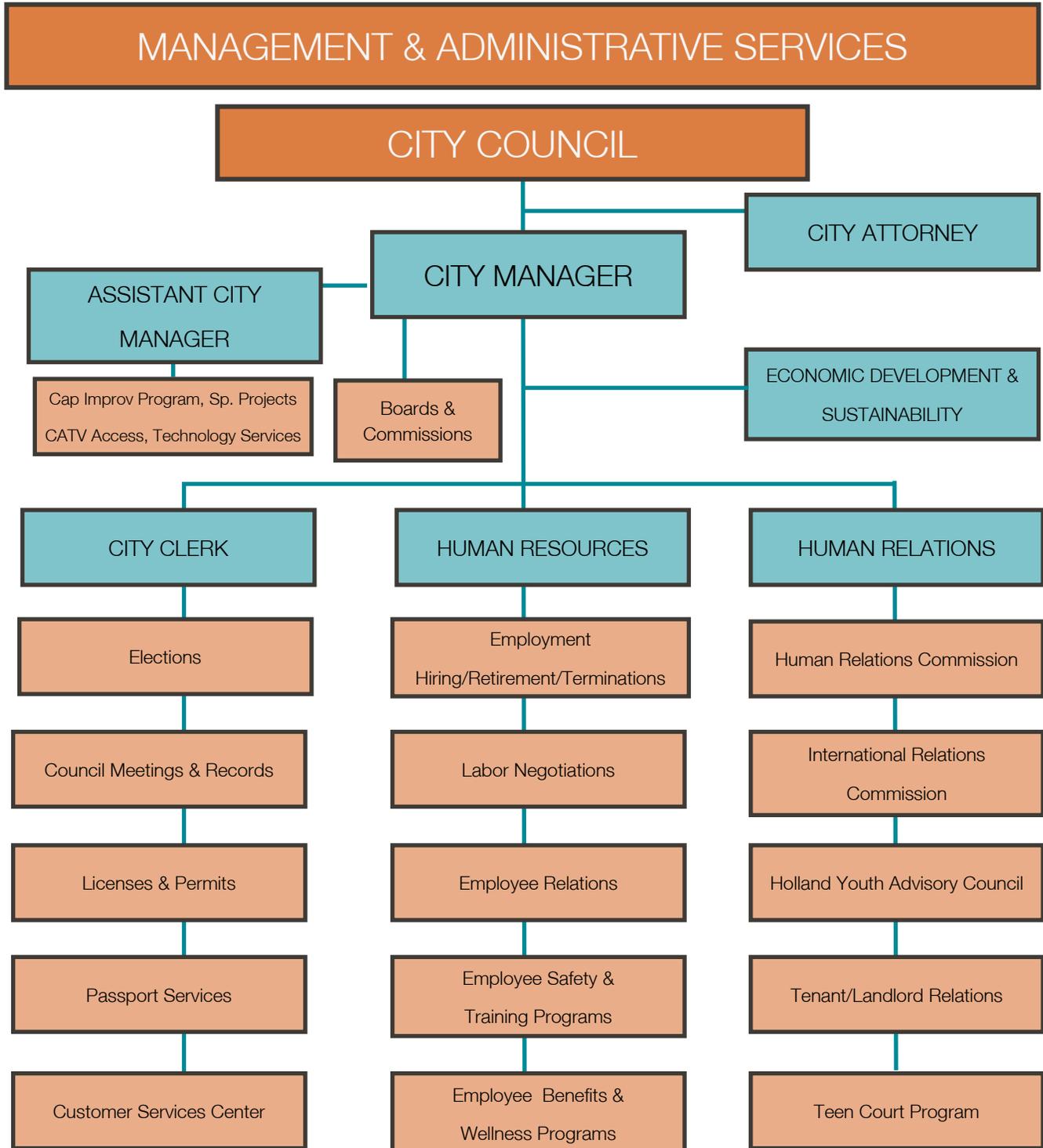




Overview

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	177,256	190,791	234,408	216,349	252,447	18,039	7.7%
TOTAL FUNDING SOURCES	\$ 177,256	\$ 190,791	\$ 234,408	\$ 216,349	\$ 252,447	\$ 18,039	7.7%
FUNDING USES -							
Personnel Services-	82,333	83,817	85,658	84,773	87,997	2,339	2.7%
Other Current Expenditures -							
- Supplies / Maintenance	1,682	396	21,600	2,600	2,300	(19,300)	-89.4%
- Contractual	2,550	21,337	6,500	6,500	27,500	21,000	323.1%
- Other	90,691	85,241	120,650	122,476	134,650	14,000	11.6%
TOTAL FUNDING USES	\$ 177,256	\$ 190,791	\$ 234,408	\$ 216,349	\$ 252,447	\$ 18,039	7.7%
-- 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		

Spotlight

Citizen Survey in FY 2023 Budget

The City partners with Frost Center for Data and Research at Hope College to conduct a biennial survey measuring resident's experiences and guiding future city planning and services. The next survey is included in the FY 2023 budget. For additional information please visit <https://www.cityofholland.com/793/City-of-Holland-Survey-Results>



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	394,522	385,243	415,109	416,741	441,997	26,888	6.5%
TOTAL FUNDING SOURCES	\$ 394,522	\$ 385,243	\$ 415,109	\$ 416,741	\$ 441,997	26,888	6.5%
FUNDING USES -							
Personnel Services-	373,628	369,853	385,804	380,336	400,472	14,668	3.8%
Other Current Expenditures -							
- Supplies / Maintenance	2,133	1,172	1,450	1,450	1,450	-	0.0%
- Contractual	602	-	600	4,600	6,000	5,400	900.0%
- Other	18,159	14,218	27,255	30,355	34,075	6,820	25.0%
TOTAL FUNDING USES	\$ 394,522	\$ 385,243	\$ 415,109	\$ 416,741	\$ 441,997	26,888	6.5%
-- STAFFING --							
Full-Time Positions	2.45	2.45	2.45	2.45	2.45		
Part-Time Positions	0.05	-	-	-	-		



Fiscal Year 2023 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

- ✓ Completion of downtown residential developments
- ✓ Significant industrial development, with affordable housing support

Goal 2: To Enhance Connections with Stakeholders

- ✓ Governance Alliance on Race and Equity (GARE) partnership with surrounding municipalities on internal policies and practices
- ✓ New employee Diversity, Equity and Inclusion (DEI) committee
- ✓ The Crisis Intervention Team (CIT) to assist those with mental health issues in our community

Goal 3: To Continually Improve the City Organization

- ✓ Staff capacity and care
- ✓ Grant position and State and Local Fiscal Recovery Funds (SLFRF) dollars
- ✓ Begin use of bodycams

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Waterfront Holland next phase
- ✓ Holland City Fiber
- ✓ Fire station upgrades and bonding
- ✓ Plans progress for Ice Rink and Recreation Center

Performance Measures – City Council/City Manager

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Number of Regular Scheduled Legislative Sessions	23	24	24	✓			
	Number of Special Called Legislative Sessions	3	3	3	✓			
	Number of Study Sessions	17	17	17	✓			
	Number of Council Actions (Calendar Year)**	531	530	520			✓	
	Number of Ordinances Adopted**	16	20	20			✓	

** 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	33,600	24,679	25,000	25,000	25,000	-	0.0%
Unallocated Revenue	42,385	77,693	93,113	49,790	85,295	(7,818)	-8.4%
TOTAL FUNDING SOURCES	\$ 75,985	\$ 102,372	\$ 118,113	\$ 74,790	\$ 110,295	(7,818)	-6.6%
FUNDING USES -							
Personnel Services-	49,030	67,750	72,738	32,140	74,170	1,432	2.0%
Other Current Expenditures -							
- Supplies / Maintenance	9,817	18,683	13,200	12,500	14,000	800	6.1%
- Contractual	11,921	9,796	14,800	14,000	14,800	-	0.0%
- Other	5,217	6,143	17,375	16,150	7,325	(10,050)	-57.8%
TOTAL FUNDING USES	\$ 75,985	\$ 102,372	\$ 118,113	\$ 74,790	\$ 110,295	(7,818)	-6.6%
-- STAFFING --							
Part-Time Positions	2.25	2.20	2.25	0.95	2.29		





Fiscal Year 2023 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 1: To Maintain and Improve a Strong Financial Position

- ✓ Explore grant options for equipment and safety
- ✓ Streamline product and supply purchases

Goal 2: To Enhance Connections with Stakeholders

- ✓ Increased use of social media
- ✓ Educational outreach to public

Goal 3: To Continually Improve the City Organization

- ✓ Continue to run efficient and secure elections
- ✓ Increase security for election materials and equipment

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Provide election worker training in-house when possible
- ✓ Continue open communication and coordination between Ottawa and Allegan Counties
- ✓ Increase staffing/hours



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*				
		Actual	Projected	Projected	1	2	3	4	
- - PERFORMANCE MEASURES - -									
Output	Number of Registered Voters								
	November	25,824	26,026	26,800		✓			
	August	2,675	26,951	26,800		✓			
	May	26,607	26,500	26,800		✓			
	Total Number of Elections	3	2	3				✓	
	Regular	2	1	2				✓	
	Special	1	1	1				✓	
	Average Number of Election Workers per Precinct	6	6	5				✓	
	Voting Station Election Officials								
	Chairperson	17	9	17				✓	
	Election Worker	75	60	75				✓	
	Voter Turnout								
	August	6,934	-	8,000		✓			
	November	16,976	5,138	15,000		✓			
	March	-	-	-		✓			
	May	4,363	4,000	4,000		✓			
	Absentee Voters								
	August	4,848	-	6,000				✓	
	November	10,293	3,134	6,000				✓	
	March	-	-	-				✓	
	May	2,997	3,500	3,500				✓	
	Efficiency	% of Turnout per Election							
		August	26.85%		29.85%				✓
November		62.93%	19.06%	55.97%				✓	
March								✓	
May		16.40%	13.20%	13.20%				✓	

* 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	186,145	231,674	216,000	237,500	232,500	16,500	7.6%
TOTAL FUNDING SOURCES	\$ 186,145	\$ 231,674	\$ 216,000	\$ 237,500	\$ 232,500	16,500	7.6%
FUNDING USES -							
Other Current Expenditures -							
- Contractual	186,145	231,674	216,000	237,500	232,500	16,500	7.6%
TOTAL FUNDING USES	\$ 186,145	\$ 231,674	\$ 216,000	\$ 237,500	\$ 232,500	16,500	7.6%



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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Licenses & Permits	8,940	19,042	25,000	20,000	20,000	(5,000)	-20.0%
Charges for Services	65,139	6,495	70,500	68,100	68,100	(2,400)	-3.4%
Unallocated Revenue	184,215	251,364	202,894	211,522	225,888	22,994	11.3%
TOTAL FUNDING SOURCES	\$ 258,294	\$ 276,901	\$ 298,394	\$ 299,622	\$ 313,988	15,594	5.2%
FUNDING USES -							
Personnel Services-	221,975	239,848	256,819	256,297	266,688	9,869	3.8%
Other Current Expenditures -							
- Supplies / Maintenance	5,248	3,187	7,600	6,400	7,300	(300)	-3.9%
- Contractual	7,177	10,350	4,500	7,200	7,200	2,700	60.0%
- Other	23,894	23,516	29,475	29,725	32,800	3,325	11.3%
TOTAL FUNDING USES	\$ 258,294	\$ 276,901	\$ 298,394	\$ 299,622	\$ 313,988	15,594	5.2%
-- STAFFING --							
Full-Time Positions	2.00	2.00	2.00	2.00	2.00		
Part-Time Positions	1.85	1.85	1.85	1.85	1.73		



Fiscal Year 2023 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 2: To Enhance Connections with Stakeholders

- ✓ Increase on-line visibility for department services and events
- ✓ Work with ordinance vendor to publish updates quarterly

Goal 3: To Continually Improve the City Organization

- ✓ Continue passport program
- ✓ Continue collaboration with departments for efficient processing of contracts
- ✓ City Plat Map—link map and documents for public

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue specialized training, including customer service, records management and related topics
- ✓ Customer service and front office staffed 8-5 that is cross-trained to answer questions, direct citizens to the proper departments, assist departments with additional clerical work and mailing
- ✓ Increased staffing/hours

Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Licenses & Applications							
	Business Licenses and Permits Issued	190	210	230	✓			
	Passports ***	144	1,261	1,400	✓			
	Ordinances							
	Ordinances Adopted	16	20	20			✓	
	Total Council Meetings - Regular, Special, & Closed	43	42	42			✓	
	Project Pride Coupons - Customer Service Desk	1,031	1,050	1,060	✓			✓
	City Main Phone (355-1300)	6,795	6,900	6,900	✓			✓
	All CS Functions - * includes phone calls, directions, instructions and information to person visiting City Hall, delivery services, Project Pride Coupons issued & recycling quesitons.	20,274	20,800	20,800	✓			✓
	Compensation Commission Meetings	1	-	1	✓			

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

** Business Licenses include - yearly Business Licensing, Use of City Facilities, Tulip Time Vendors & Tulip Time Entertainment.

*** Passports were not issued from 3/2020-5/2021. FY2021 decrease was due to COVID-19. Passports were issued again beginning 5/2021 on a limited basis by appointment only and in 7/2021 appointments were scheduled every weekday.

* 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 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	-	1,339	-	-	-	-	0.0%
Unallocated Revenue	394,318	382,510	438,370	413,416	458,506	20,136	4.6%
TOTAL FUNDING SOURCES	\$ 394,318	\$ 383,849	\$ 438,370	\$ 413,416	\$ 458,506	20,136	4.6%
FUNDING USES -							
Personnel Services-	243,667	250,114	272,610	262,206	270,401	(2,209)	-0.8%
Other Current Expenditures -							
- Supplies / Maintenance	1,864	1,604	1,600	1,300	1,600	-	0.0%
- Contractual	65,526	42,754	43,000	43,000	54,000	11,000	25.6%
- Other	83,261	89,377	121,160	106,910	132,505	11,345	9.4%
TOTAL FUNDING USES	\$ 394,318	\$ 383,849	\$ 438,370	\$ 413,416	\$ 458,506	20,136	4.6%
-- STAFFING --							
Full-Time Positions	2.60	2.60	2.60	2.60	2.60		

Fiscal Year 2023 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, all while controlling the cost to our self-funded plan. This can be accomplished through effective plan design strategy, offering consumer driven health insurance plans, and providing wellness incentives to our employees.
- ✓ Address and reduce the City's pension and Other Post-Employment Benefits (OPEB) liabilities through plan design strategy.
- ✓ Continue to keep our employees safe at work, and reduce Workers Compensation claims through our Employee Safety Program, Central Safety Team efforts and preventative measures.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue our efforts in Diversity, Equity, and Inclusion (DEI) by collaborating regionally, through the formation of a new Employee DEI committee, and by implementing an evidence-based selection hiring process to attract and retain a talented and diverse workforce.

Goal 3: To Continually Improve the City Organization

- ✓ Continue to maintain and track an effective performance evaluation process for all non-seasonal employees
- ✓ Continue to offer relevant employee training and development opportunities for City employees to engage in, covering a large scope of topics and skillsets.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue to promote a positive work environment and keep employees engaged through various efforts, which improve the organization's efficiency. This includes: a smooth hiring and onboarding process, employee recognition, employee events, physical and mental health programming to support employees, a formal evaluation process, stay and exit interviews, and a robust professional program.



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Number of Full Time Positions	188	189	195	✓			
	Number of Full Time New Hires	14	11	15	✓			
	Number of Full Time Racial Minority New Hires	5	5	7			✓	
	Turnover Percentage	7%	5%	5%			✓	
	Number of Labor Contract Settlements	-	0	2	✓			
	Number of Recordable Work Compensation Claims (CY)	15	14	13		✓		
	Number of Lost Time Accidents (CY)	11	10	8			✓	
	Number of Lost Days (CY)	247	225	200				✓
	Number of Full Time Employees Enrolled in Consumer Driven High Deductible Health Plan with Health Savings Account	85	91	95	✓			
	Number of Employee Trainings Offered	9	10	11			✓	
	Number of Employee that Attended a City Offered Training	139	145	150			✓	

*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





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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	7,382	8,164	8,312	7,993	10,768	2,456	29.5%
TOTAL FUNDING SOURCES	\$ 7,382	\$ 8,164	\$ 8,312	\$ 7,993	\$ 10,768	2,456	29.5%
FUNDING USES -							
Personnel Services-	7,052	7,797	7,692	7,393	7,543	(149)	-1.9%
Other Current Expenditures -							
- Supplies / Maintenance	36	48	220	200	500	280	127.3%
- Contractual	-	-	-	-	300	300	100.0%
- Other	294	319	400	400	2,425	2,025	506.3%
TOTAL FUNDING USES	\$ 7,382	\$ 8,164	\$ 8,312	\$ 7,993	\$ 10,768	2,456	29.5%
- - STAFFING - -							
Full-Time Positions	0.10	0.10	0.10	0.10	0.10		

Performance Measures

	FY-2021	FY-2022	FY-2023	Strategic Goals*			
	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -							
Output	CVS Boards/Project/Program Volunteers						
	Boards and Commissions Volunteers	191	186	186			✓
	Females	188	194	184			✓
	Minorities	37	32	27			✓
	Teen Court Coordinator, Jurors, and Assistants	12	12	12			✓
	Victims Service Unit	14	16	16			✓
	Recreation Dept Volunteers	377	377	377			✓
	Youth Council Volunteers	30	40	45			✓
	Misc. Volunteers (Downtown Events, Interns, etc.)	45	45	45			✓
Total	669	676	681				

* 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

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	5,200	6,700	3,900	8,500	13,638	9,738	249.7%
Transfers In	56,812	70,401	77,460	50,167	84,825	7,365	9.5%
Unallocated Revenue	(1,290)	149,014	303,355	294,390	390,474	87,119	28.7%
TOTAL FUNDING SOURCES	\$ 60,722	\$ 226,115	\$ 384,715	\$ 353,057	\$ 488,937	104,222	27.1%
FUNDING USES -							
Personnel Services	8,907	22,244	60,205	57,615	207,705	147,500	245.0%
Other Current Expenditures -							
- Supplies / Maintenance	-	16,533	50,800	25,450	54,800	4,000	7.9%
- Contractual	-	56,219	102,100	102,600	62,600	(39,500)	-38.7%
- Other	51,815	107,519	170,110	165,892	163,832	(6,278)	-3.7%
Capital Outlay	-	23,600	1,500	1,500	-	(1,500)	-100.0%
TOTAL FUNDING USES	\$ 60,722	\$ 226,115	\$ 384,715	\$ 353,057	\$ 488,937	104,222	27.1%

- - STAFFING - -						
Full-Time Positions	0.10	0.35	0.60	0.60	1.60	

Spotlight

City's Sustainability Initiatives

The City of Holland is committed to sustainability initiatives. In 2010 the City developed the Community Energy Plan to address energy efficient strategies and tasked the Strategic Development Team to update the plan in 2020. The update was completed in 2021 and the City continues to work on implementation (see <https://www.cityofholland.com/1076/Community-Energy-Plan-CEP-Strategic-Deve>). The FY 2023 Economic Development & Sustainability Budget includes funding for website enhancements. The goal is to provide a better communication tool that encompasses the Community Energy Plan as well as other sustainability initiatives at the City/HBPW.



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Other	-	14,978	1,551	1,300	-	(1,551)	-100.0%
Unallocated Revenue	109,812	124,432	160,917	160,475	177,064	16,147	10.0%
TOTAL FUNDING SOURCES	\$ 109,812	\$ 139,410	\$ 162,468	\$ 161,775	\$ 177,064	\$ 14,596	9.0%
FUNDING USES -							
Personnel Services-	89,852	100,966	106,067	102,675	105,264	(803)	-0.8%
Other Current Expenditures -							
- Supplies / Maintenance	2,476	2,518	4,100	4,300	5,000	900	22.0%
- Contractual	327	15,928	27,150	27,150	27,150	-	0.0%
- Other	17,157	19,998	25,151	27,650	39,650	14,499	57.6%
TOTAL FUNDING USES	\$ 109,812	\$ 139,410	\$ 162,468	\$ 161,775	\$ 177,064	\$ 14,596	9.0%
-- STAFFING --							
Full-Time Positions	0.70	0.70	0.70	0.70	0.70		
Part-Time Positions	0.50	0.45	0.45	0.45	0.44		





Fiscal Year 2023 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Leverage budget dollars and facilitate partnerships to realize cost efficiencies

Goal 2: To Enhance Connections with Stakeholders

- ✓ Partner with local municipalities long-term to facilitate diversity, equity and inclusion regionally
- ✓ Continue Annual Ottawa County Diversity Forum Collaboration, Downtown Development Authority, and other community stakeholders
- ✓ Build upon existing collaboration with local municipalities, non-profit organizations, schools and businesses

Goal 3: To Continually Improve the City Organization

- ✓ Develop and build Government Alliance on Race and Equity framework, including:
 - * Normalize racial equity framework
 - * Build organizational capacity
 - * Operationalize culture of learning and action
- ✓ Engage Diversity, Equity, and Inclusion employee committee
- ✓ Develop a rigorous recruitment plan for boards and commissions
- ✓ Launch board and commissions training

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Build a culture of learning in city organization to enhance service to our residents
- ✓ Provide continued Tenant/Landlord educational opportunities
- ✓ Enhance cultural sensitivity to those we serve and how we do our work
- ✓ Initiate cultural collaboration and community engagement



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Total Concern and Requests for Information	238	230	230			✓	
	By Service Area							
	Education	-	-	1				✓
	Employment	-	-	-				✓
	Housing	178	190	190				✓
	Government/Community							
	Consumer	15	17	20			✓	
	Public Services/Accommodations	16	5	5			✓	
	Welfare Eligibility	4	4	4			✓	
	Volunteer Opportunities	4	6	6				
	Translations	2,429	3,000	3,000	✓			✓
	Discrimination Concerns*	9	5	5	✓	✓		✓
	Teen Court**	2	2	2	✓			
	Community and Programming							
	MLK/Black History Month	2	2	2	✓	✓		
	<i>Building African American Oral History**</i>	-	4	4	✓	✓		
	Hispanic Heritage Month	2	-	-	✓	✓		
	<i>Building Hispanic Oral History**</i>	-	2	4	✓	✓		
	LGBTQIA+	2	1	1	✓	✓		
	Community Conversations: Civic Discourse	3	3	3	✓	✓		
	Affordable Housing & Community Prosperity	-	2	3	✓	✓		
	Bridges Out of Poverty	-	2	2	✓	✓		✓
	Human Trafficking	-	1	-	✓	✓		
	Social Justice Awards	4	5	4	✓			
	Government Alliance on Race & Equity ***	1	1	1	✓	✓		✓
	GARE County Subcommunity	1	1	1			✓	
	City DEI Core Team	1	1	1	✓	✓		✓
	DEI Employee Committee	-	1	1	✓	✓		✓
	Diversity Forum Engagement	1	1	1	✓	✓	✓	✓
	Crisis Response Plan Update	1	-	1		✓	✓	✓

Reported January - December

** Teen courts on/off

*** Oral History Project starting FY2021, ongoing

**** CIP (Continuous Improvement)

Crisis Response Plan Update tentatively scheduled every other year. MDCR request.

Diversity Rocks the Books removed due to capacity and funding.

* 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	40,200	57,423	120,722	73,814	121,307	585	0.5%
TOTAL FUNDING SOURCES	\$ 40,200	\$ 57,423	\$ 120,722	\$ 73,814	\$ 121,307	585	0.5%
FUNDING USES -							
Personnel Services-	30,011	43,259	45,497	43,823	45,107	(390)	-0.9%
Other Current Expenditures -							
- Supplies / Maintenance	789	292	4,200	3,500	4,400	200	4.8%
- Contractual	2,500	345	3,250	3,250	3,250	-	0.0%
- Other	6,900	13,527	67,775	23,241	68,550	775	1.1%
TOTAL FUNDING USES	\$ 40,200	\$ 57,423	\$ 120,722	\$ 73,814	\$ 121,307	585	0.5%

-- STAFFING --

Full-Time Positions	0.30	0.30	0.30	0.30	0.30		
Part-Time Positions	-	0.20	0.20	0.20	0.19		



SAVE THE DATE!
Third Annual International Festival will be held on September 29, 2022





Fiscal Year 2023 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 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to connect with local business and establish relationships to sustain the International Festival of Holland

Goal 2: To Enhance Connections with Stakeholders

- ✓ Partner with local cultural organizations, schools, colleges, and universities
- ✓ Build greater engagement with the World Affairs Council of Western Michigan
- ✓ Identify and execute opportunities to engage local Consulates in the state of Michigan

Goal 3: To Continually Improve the City Organization

- ✓ Expand International Festival of Holland in attendance, caliber of performers and vendors
- ✓ Provide opportunities to promote the City as inclusive and welcoming

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Build a community international culture of learning through collaboration with local and regional partners
- ✓ Build greater engagement with the World Affairs Council of Western Michigan
- ✓ Identify and execute opportunities to engage local Consulates in Michigan
- ✓ Continue with events like the Reel Time Film Series, Great Decisions, Global Discussions, and other educational opportunities



Performance Measures

		FY-2021	FY-2022	FY-2023	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	35	35	35	✓			
	Increase Social Media Presence and Update Regularly	74	200	300			✓	
	Develop & Update Website for International Festival	ongoing	ongoing	ongoing	✓			
	IRC Members Attend Governor's Luncheon	-	-	-	✓			
	Host Consulate Visits	1	2	2	✓			
	Queretaro Cultural Tour	-	-	1	✓			
	Academic World Quest **	4	-	4	✓			
	Promote IRC Membership	full	full	full	✓			
	Reel Time Film Series American Influence Around the World	3	3	3	✓			
	International Festival Fundraising	\$32,000 ***	\$50,000	\$50,000	✓			
	International Festival Event Planning	1	1	1	✓			
	Participate in World Affairs Council Programming	8	10	10			✓	
	Great Decisions Global Discussions (8 annual speakers)	8	8	8			✓	

* # of posts

** Working with WACA to broaden participation district-wide.

*** Does not include \$25,000 worth of in-kind donations.

Keep in mind Covid-19 cancellations has impacted our work.

* 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	26,080	28,142	47,399	38,660	47,915	516	1.1%
TOTAL FUNDING SOURCES	\$ 26,080	\$ 28,142	\$ 47,399	\$ 38,660	\$ 47,915	516	1.1%
FUNDING USES -							
Personnel Services-	21,173	22,991	29,899	29,160	31,415	1,516	5.1%
Other Current Expenditures -							
- Supplies / Maintenance	336	662	4,050	1,300	2,950	(1,100)	-27.2%
- Contractual	24	418	500	600	600	100	20.0%
- Other	4,547	4,071	12,950	7,600	12,950	-	0.0%
TOTAL FUNDING USES	\$ 26,080	\$ 28,142	\$ 47,399	\$ 38,660	\$ 47,915	516	1.1%

- - STAFFING - -

Part-Time Positions	0.65	0.65	0.65	0.65	0.63
---------------------	------	------	------	------	------



Fiscal Year 2023 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 1: To Maintain and Improve a Strong Financial Position

- ✓ Leverage collaborations and partnerships to promote youth engagement in government and public services
- ✓ Leverage youth leadership fundraising skills to raise monies for youth engagement activities and service to local non-profit organizations

Goal 2: To Enhance Connections with Stakeholders

- ✓ Partner with local youth organizations and leverage learning opportunities
- ✓ Collaboration with local non-profit organizations to bring youth recreational, environmental, and social service activities to the community

Goal 3: To Continually Improve the City Organization

- ✓ Recruit, engage, and work to promote diverse and inclusive Holland Youth Advisory Council and Youth on Boards
- ✓ Strategic Planning exercise looking forward three to five years
- ✓ Assess opportunities for Youth on Boards program to enhance learning and engagement

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Implement Youth Leadership training module exercise to area youth organizations
- ✓ Provide learning opportunities for youth to be informed about community needs



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*				
		Actual	Projected	Projected	1	2	3	4	
-- PERFORMANCE MEASURES --									
Output	Holland Youth Advisory Council (HYAC) Members	38	30	40					
	Females	26	13	23	✓				
	Males	12	17	17	✓				
	Minorities	14	5	10	✓				
	Environmental Committee	9	7	9	✓				
	Recreation Committee	6	6	9	✓				
	Social Services Committee	10	5	8	✓				
	Youth on Adult Boards	13	12	14	✓				
	HYAC Core *	11	10	11	✓				
	Planned Events by HYAC								
	Recreation Committee								
	Online Pumpkin Carving Contest	1	1	tbd	✓				
	Easter Egg Hunt	1	wip	1	✓				
	Decorated lunch bags for Kid's Food Basket	1	1	1	✓				
	Leprechaun Hunt	C19C	wip	1	✓				
	HYAC Social Event								
		1	wip	1	✓				
	Social Services Committee								
	Resilience Birthday Boxes	1	-	1	✓				
	Senior Prom	C19C	C19C	1	✓				
	Used children's book drive	1	-	tbd	✓				
	Ethnic Food Boxes	1	-	tbd	✓				
	Indoor/Outdoor recess toys	-	1	tbd	✓				
	Build a Bag	-	wip	tbd	✓				
	Environmental Committee								
	Beach clean-up	2	2	2	✓				
	Online Recycled Art Contest	1	wip	1	✓				
	Skip the straw day	-	wip	tbd	✓				
	HYAC Core								
	Mayor's Round Table	C19C	C19C	tbd	✓				
Total High School Students involved	-	-	-	✓					
Youth Social Justice Awards	1	1	1	✓					
Board Member Training Leadership	1	1	1	✓					
Election Workers (volunteers and inspectors)	8	2	6	✓					
Strategic Planning	-	wip	1	✓					
Update website	ongoing	ongoing	ongoing	✓					

* Students on Core Council serve on a subcommittee or YOB

** Planned events by HYAC Committees may change with new co-hort each year.

C19C - covid-19 cancellation

TBD - please note some events are not planned until October of FY.

WIP - To be completed spring FY2022

** 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	-	-	72,889	72,889	637,600	564,711	774.8%
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ 72,889	\$ 72,889	\$ 637,600	564,711	774.8%
FUNDING USES -							
Contingency	-	-	72,889	72,889	637,600	 564,711	774.8%
TOTAL FUNDING USES	\$ -	\$ -	\$ 72,889	\$ 72,889	\$ 637,600	564,711	774.8%

Spotlight



Contingency Budget Variance

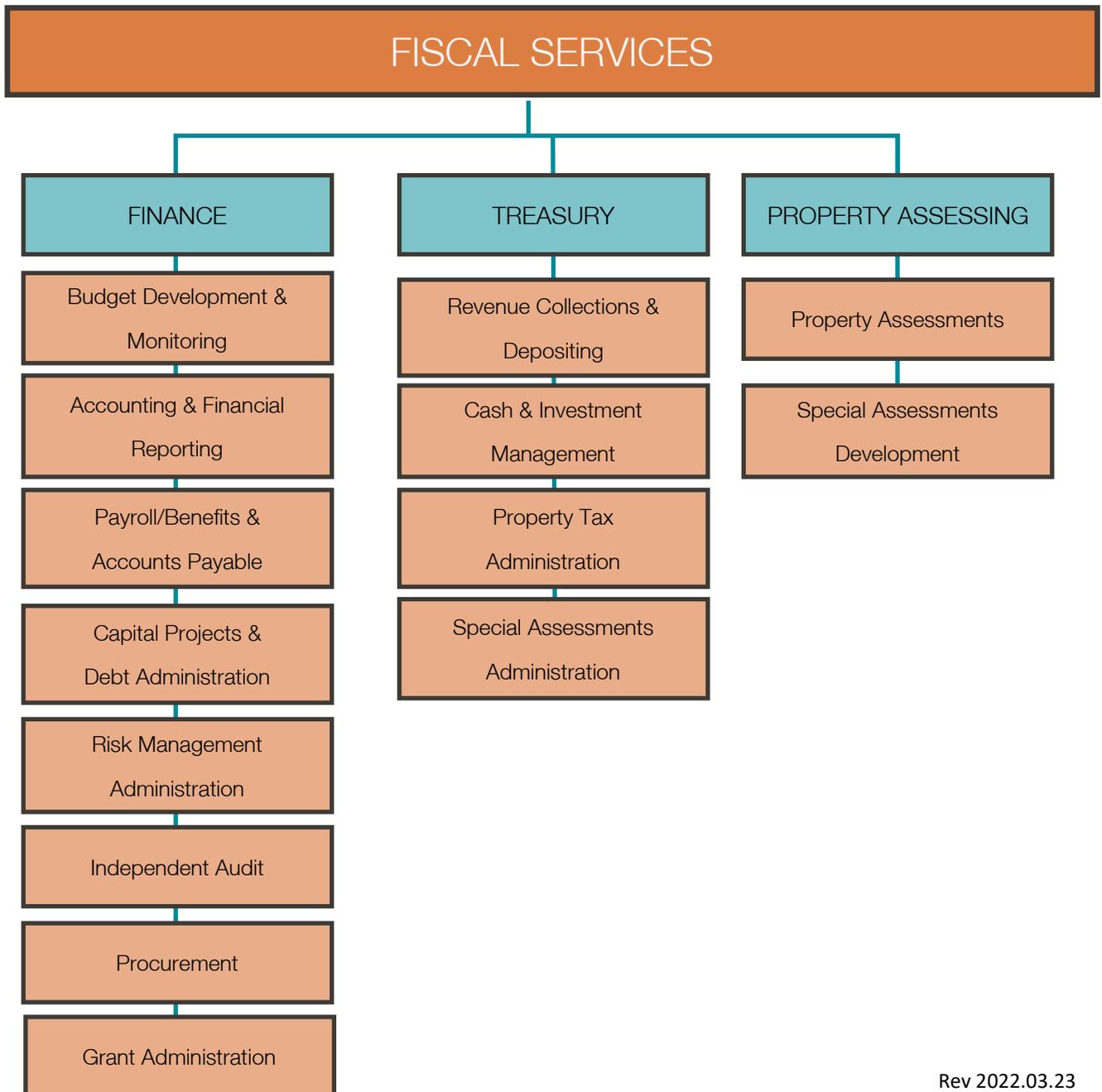
The City contingency budget represents expenditures for certain expenditures that are unknown at the time of the budget process. As the amounts are finalized, the original budget is amended. This accounts for the variance from the prior year amended budget and the current year budget.



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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	107,800	115,169	118,685	126,376	140,060	21,375	18.0%
Unallocated Revenue	508,621	563,415	572,205	555,389	636,701	64,496	11.3%
TOTAL FUNDING SOURCES	\$ 616,421	\$ 678,584	\$ 690,890	\$ 681,765	\$ 776,761	85,871	12.4%
FUNDING USES -							
Personnel Services	550,791	616,887	612,582	603,944	686,165	73,583	12.0%
Other Current Expenditures -							
- Supplies / Maintenance	10,223	9,935	10,610	10,610	11,650	1,040	9.8%
- Contractual	7,540	4,453	8,987	6,100	15,100	6,113	68.0%
- Other	47,867	47,309	58,711	61,111	63,846	5,135	8.7%
TOTAL FUNDING USES	\$ 616,421	\$ 678,584	\$ 690,890	\$ 681,765	\$ 776,761	85,871	12.4%
-- STAFFING --							
Full-Time Positions	6.00	6.00	6.00	7.00	7.00		
Part-Time Positions	0.60	0.65	0.70	0.65	0.65		



Fiscal Year 2023 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 Investment, Cash Management, Budget
- ✓ Continue to enhance long term planning process to provide a more comprehensive outlook for the City's financial position and include street capital project long-term forecast
- ✓ Continue to enhance capital plan documentation in the budget document and include evaluation of sustainability options
- ✓ Facilitate upgrade to Enterprise Resource Planning (ERP) system finance modules
- ✓ Facilitate Brownfield efforts

Goal 2: To Enhance Connections with Stakeholders

- ✓ Enhance reporting, focusing on annual investment report and quarterly financials
- ✓ Act as Fiscal Agent for Herrick District Library, MAX, SmartZone, Holland Energy Fund, WMAA

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Earn GFOA Award for Popular Annual Financial Report
- ✓ Earn GFOA Award for Distinguished Budget Presentation
- ✓ Earn GFOA Award for Excellence in Financial Reporting



Performance Measures

FY-2021 FY-2022 FY-2023 Strategic Goals*
Actual Projected Projected 1 2 3 4

- - PERFORMANCE MEASURES - -							
Output	Purchase Orders Issued - City	663	677	685	✓		
	Purchase Orders Issued - Fiscal Agent	42	46	50	✓		
	Bids Posted	16	37	50	✓		
	Bids Posted via MITN (electronic) as a percent of total	50%	100%	100%	✓		
Efficiency	Property Tax Billings Paid by the Final City Collection Date	97%	99%	98%	✓		
	Distribution of Tax Payments to Other Jurisdictions on Time	100%	100%	100%	✓		
	Delinquent Personal Property Taxes Collected	73%	75%	80%	✓		
	Employees receiving Payroll via ACH - City	95%	95%	98%	✓		
	Employees receiving Payroll via ACH - Fiscal Agent	96%	96%	96%	✓		
	Vendor pmts sent via electronic platform - % of total pmts	18%	21%	50%			
	Policy Development - New/Reviewed/Unpdated	1	2	3	✓		
	Years Received GFOA Budget Award	19	20	21	✓		
	Years Received GFOA Audit Award	30	31	32	✓		
	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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	47,158	45,096	53,600	48,500	52,000	(1,600)	-3.0%
TOTAL FUNDING SOURCES	\$ 47,158	\$ 45,096	\$ 53,600	\$ 48,500	\$ 52,000	(1,600)	-3.0%
FUNDING USES -							
Other Current Expenditures -							
- Contractual	46,183	44,094	51,800	47,200	50,500	(1,300)	-2.5%
- Other	975	1,002	1,800	1,300	1,500	(300)	-16.7%
TOTAL FUNDING USES	\$ 47,158	\$ 45,096	\$ 53,600	\$ 48,500	\$ 52,000	(1,600)	-3.0%

Performance Measures

		FY-2021	FY-2022	FY-2023	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. Award for Financial Reporting	31	32	33				✓

* 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	3,216	2,575	3,350	3,000	3,350	-	0.0%
Unallocated Revenue	467,654	483,201	471,322	465,312	477,895	6,573	1.4%
TOTAL FUNDING SOURCES	\$ 470,870	\$ 485,776	\$ 474,672	\$ 468,312	\$ 481,245	6,573	1.4%
FUNDING USES -							
Personnel Services	400,043	426,870	398,945	386,385	400,303	1,358	0.3%
Other Current Expenditures -							
- Supplies / Maintenance	6,969	10,129	10,200	9,400	10,300	100	1.0%
- Contractual	39,954	25,872	31,600	38,600	33,600	2,000	6.3%
- Other	23,904	22,905	33,927	33,927	37,042	3,115	9.2%
TOTAL FUNDING USES	\$ 470,870	\$ 485,776	\$ 474,672	\$ 468,312	\$ 481,245	6,573	1.4%
- - STAFFING - -							
Full-Time Positions	4.10	4.10	4.10	4.10	4.10		
Part-Time Positions	0.45	0.40	0.50	0.50	0.50		



Assessing 101

The City's Assessing office is responsible for assessing all properties, both real and personal in the City. To assist property owners with understanding the assessment process and property tax bill calculation, the City maintains a guide which can be found at <https://www.cityofholland.com/917/Assessing-101>



Fiscal Year 2023 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
- ✓ Continue to evaluate Headlee impact on future budgets

Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Total Properties	13,529	13,574	13,600			✓	
	Special Assessment Projects (New/Ongoing)	0/3	1/3	0/3			✓	
	Board of Review Appeals							
	Board of Review Meeting Minutes	3	3	3	✓			
	* Appointments	21	20	20	✓			
	* Letters	3	3	4	✓			
	* Recommendations	142	160	150	✓			
	Total Parcels Appealed	166	183	174				
	MTT Assessment Appeal Properties							
	Full Tribunal	5	7	5	✓			
Small Claims Division	2	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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	49,668	33,268	23,592	25,315	23,310	(282)	-1.2%
Unallocated Revenue	102,859	129,747	149,837	139,598	151,250	1,413	0.9%
TOTAL FUNDING SOURCES	\$ 152,527	\$ 163,015	\$ 173,429	\$ 164,913	\$ 174,560	1,131	0.7%
FUNDING USES -							
Personnel Services	120,616	127,058	130,384	129,218	132,272	1,888	1.4%
Other Current Expenditures -							
- Supplies / Maintenance	9,991	12,503	10,500	9,400	10,500	-	0.0%
- Contractual	10,193	6,751	9,100	6,600	8,100	(1,000)	-11.0%
- Other	11,727	16,703	23,445	19,695	23,688	243	1.0%
TOTAL FUNDING USES	\$ 152,527	\$ 163,015	\$ 173,429	\$ 164,913	\$ 174,560	1,131	0.7%
- - STAFFING - -							
Full-Time Positions	1.80	1.80	1.80	1.80	1.80		

Fiscal Year 2023 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

- ✓ Add Cash Management Policy
- ✓ Issue Request for Proposal (RFP) for Investment Management 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	897,675	379,819	520,368	770,034	259,840	(260,528)	-50.1%
TOTAL FUNDING SOURCES	\$ 897,675	\$ 379,819	\$ 520,368	\$ 770,034	\$ 259,840	(260,528)	-50.1%
FUNDING USES -							
Personnel Services	810,000	300,000	137,868	 637,868	108,840	(29,028)	-21.1%
Other Current Expenditures -							
- Other	87,675	79,819	132,500	132,166	151,000	18,500	14.0%
Transfers Out	-	-	250,000	-	-	(250,000)	-100.0%
TOTAL FUNDING USES	\$ 897,675	\$ 379,819	\$ 520,368	\$ 770,034	\$ 259,840	(260,528)	-50.1%

Spotlight



[Additional Pension Payment in FY 2022](#)

The City's conservative management of finances during FY 2022 resulted in savings that were allocated for an additional \$500,000 payment towards the unfunded pension liability.

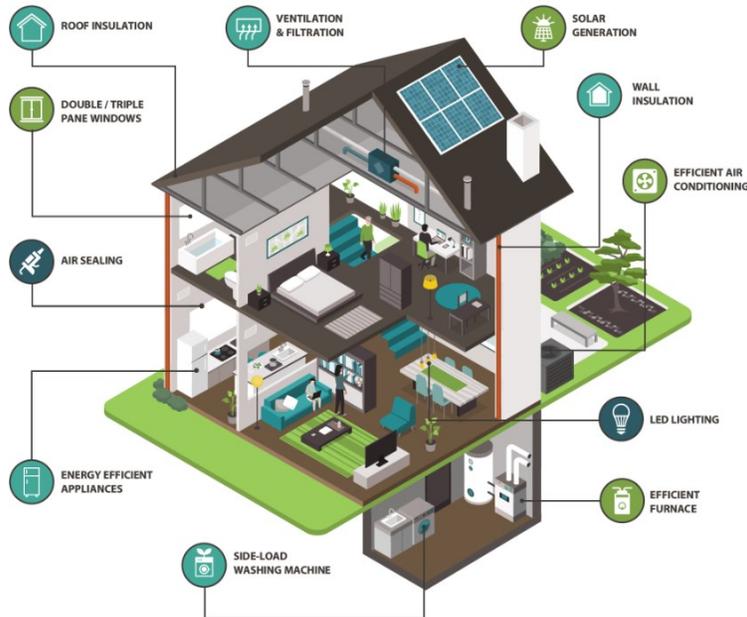


Overview

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, Holland Energy Fund and Budget Stabilization.

Budget Summary

Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
--- FUNDING SOURCES AND USES ---							
FUNDING SOURCES -							
Unallocated Revenue	1,827,537	1,763,327	917,980	1,262,704	1,201,110	283,130	30.8%
TOTAL FUNDING SOURCES	\$ 1,827,537	\$ 1,763,327	\$ 917,980	\$ 1,262,704	\$ 1,201,110	283,130	30.8%
FUNDING USES -							
Transfer Out-Budget Stabal.	-	300,000	-	89,010	-	-	0.0%
Transfer Out-Dangerous Structure	-	8,204	190	10,520	21,900	21,710	11426.3%
Transfer Out-WEMET Grant	214,935	220,695	217,410	212,187	-	(217,410)	-100.0%
Transfer Out-MCIF	1,282,732	620,842	-	250,000	250,000	250,000	100.0%
Transfer Out-Civic Center Place	329,870	613,586	700,380	700,987	654,210	(46,170)	-6.6%
Transfer Out-Holland Energy Fd	-	-	-	-	275,000	275,000	100.0%
TOTAL FUNDING USES	\$ 1,827,537	\$ 1,763,327	\$ 917,980	\$ 1,262,704	\$ 1,201,110	283,130	30.8%



Spotlight For more information on the Holland Energy Fund: <https://hollandenergyfund.com/>



Budget Summary

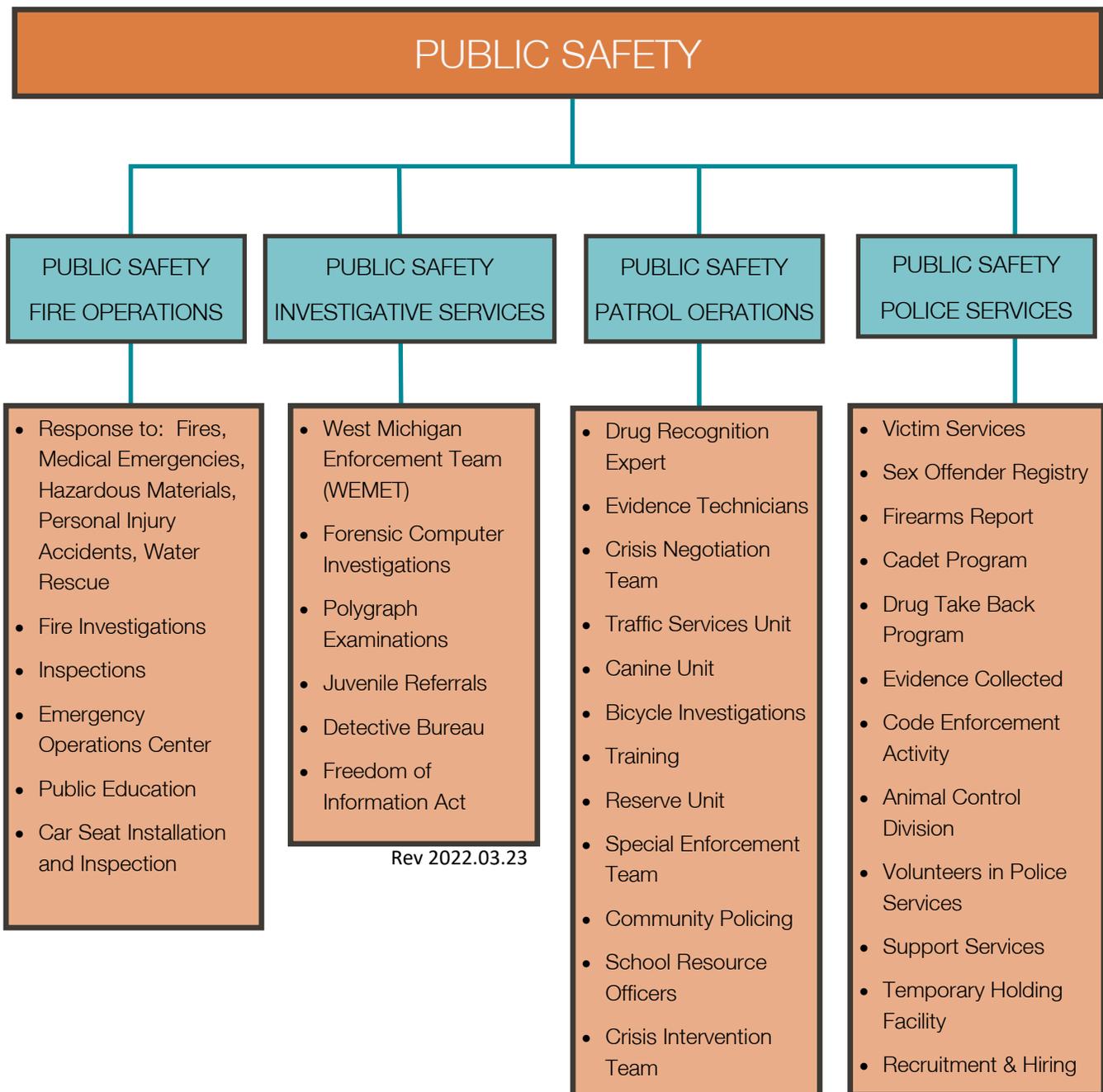
Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Interest - Market Adjustment	233,439	-	-	-	-	-	0.0%
Transfers In	-	300,000	-	89,010	-	-	0.0%
Unallocated Revenue	6,806	(257,936)	5,000	(79,010)	94,010	94,010	1880.2%
TOTAL FUNDING SOURCES	\$ 240,245	\$ 42,064	\$ 5,000	\$ 10,000	\$ 94,010	94,010	1880.2%
FUNDING USES -							
Other Current Expenditures -							
- Other	2,284	3,296	5,000	10,000	5,000	5,000	100.0%
Transfers Out	237,961	38,768	-	-	89,010	89,010	100.0%
TOTAL FUNDING USES	\$ 240,245	\$ 42,064	\$ 5,000	\$ 10,000	\$ 94,010	94,010	1880.2%



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>



Rev 2022.03.23



Overview

Three divisions comprise 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	909,716	968,339	1,016,319	1,012,325	996,117	(20,202)	-2.0%
TOTAL FUNDING SOURCES	\$ 909,716	\$ 968,339	\$ 1,016,319	\$ 1,012,325	\$ 996,117	(20,202)	-2.0%

FUNDING USES -							
Personnel Services	880,516	926,174	976,944	967,950	952,667	(24,277)	-2.5%
Other Current Expenditures -							
- Supplies / Maintenance	3,796	3,135	4,000	4,000	4,000	-	0.0%
- Contractual	-	12,500	-	5,000	-	-	0.0%
- Other	25,404	26,530	35,375	35,375	39,450	4,075	11.5%
TOTAL FUNDING USES	\$ 909,716	\$ 968,339	\$ 1,016,319	\$ 1,012,325	\$ 996,117	(20,202)	-2.0%

-- 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 2023 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
- ✓ Identify grant opportunities and apply for applicable funding

Goal 2: To Enhance Connections with Stakeholders

- ✓ Community Fire and Policing philosophies and events
- ✓ Build community trust through outreach, partnerships, Citizen Academies and Boards
- ✓ Continue quarterly meetings with the Faith-based Leadership community

Goal 3: To Continually Improve the City Organization

- ✓ Continue current partnerships with Crisis Intervention Team (CIT)
- ✓ WatchGuard Body Cameras have been implemented and in use
- ✓ Brain Health—Reviewing organizational data and establishing long-term strategies for groups within the organization

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
- ✓ Update and improve equipment and facilities to assist employees in providing the best service to our community
- ✓ Installation of a new video training simulator to continuously improve public safety training



Overview

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

Budget Summary

Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	78,848	78,867	100,000	100,000	100,000	-	0.0%
Charges for Services	120,318	153,032	213,100	164,200	165,400	(47,700)	-22.4%
Fines & Forfeitures	125,518	136,662	150,000	135,000	135,000	(15,000)	-10.0%
Other	1,351	352	5,000	146	-	(5,000)	-100.0%
Unallocated Revenue	7,001,351	7,400,423	8,074,593	7,965,785	8,340,330	265,737	3.3%
TOTAL FUNDING SOURCES	\$ 7,327,386	\$ 7,769,336	\$ 8,542,693	\$ 8,365,131	\$ 8,740,730	198,037	2.3%
FUNDING USES -							
Personnel Services	6,191,626	6,532,065	7,061,096	6,862,264	6,987,242	(73,854)	-1.0%
Other Current Expenditures -							
- Supplies / Maintenance	296,233	320,626	333,403	339,143	361,105	27,702	8.3%
- Contractual	6,307	10,087	9,450	12,100	138,375	128,925	1364.3%
- Other	822,945	878,189	1,099,705	1,112,624	1,187,008	87,303	7.9%
Capital Outlay	10,275	28,369	39,039	39,000	67,000	27,961	71.6%
TOTAL FUNDING USES	\$ 7,327,386	\$ 7,769,336	\$ 8,542,693	\$ 8,365,131	\$ 8,740,730	198,037	2.3%
- - STAFFING - -							
Full-Time Positions	60.15	60.15	61.15	61.15	61.30		
Part-Time Positions @ FTE	9.15	8.60	8.65	8.12	8.19		



Performance Measures

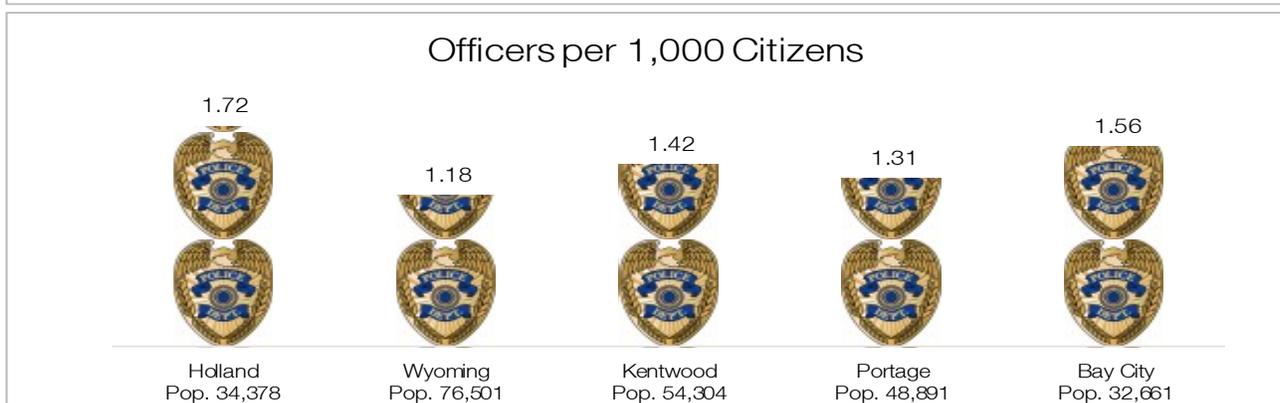
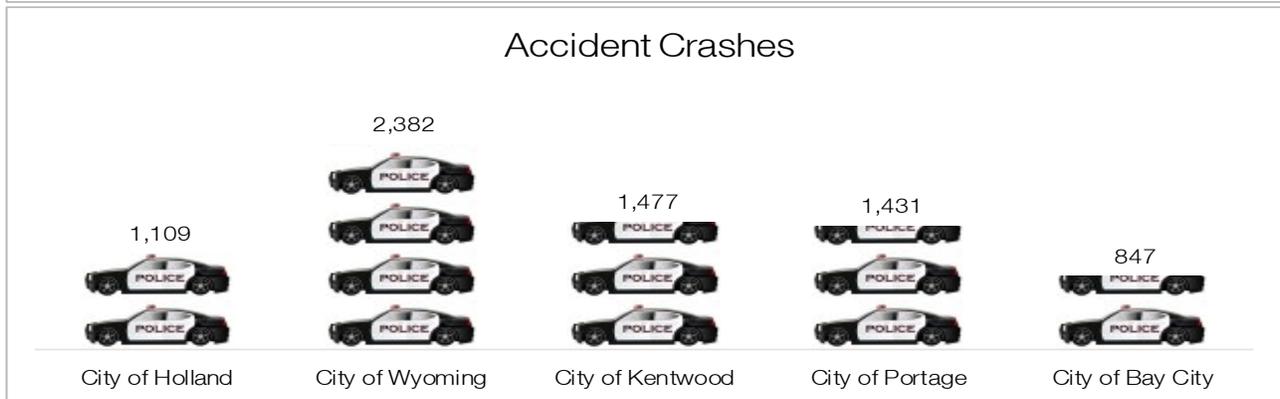
		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -								
Output	Police Calls							✓
	Part I Criminal Offenses	1,765	1,800	1,800				
	Part II Criminal Offenses	2,289	2,300	2,300				
	Service Calls	12,382	12,500	12,500				
	Total Police Calls	16,436	16,600	16,600				
	Accident Reported							✓
	Injury	182	185	185				
	Property Damage	925	950	950				
	Fatalities	2	2	2				
	Total Crashes Investigated	1,109	1,137	1,137				
	Bookings/Arrests							✓
	Adult Arrests	794	800	800				
	Juvenile Arrests	206	200	200				
	Police Vehicle Report							✓
	Total Miles Driven	337,087	350,000	350,000				
	Preventable Cruiser Accidents	8	8	8				
	Non-Preventable Accidents	-	1	1				
	Training							✓
	Total Hours - FTO, Reserve & Regular Officers	12,371	12,500	12,500				
	Animal Complaints Investigated	428	425	425				✓
	Court Citations Investigated	1,983	2,000	2,000				✓
	Written Warnings not sent to Court	734	750	750				✓
	Parking Enforcement							✓
	Overnight Violations	3,301	3,200	3,200				
	Handicapped Violations	17	20	20				
	Ordinance Violations	418	400	400				
	Total Parking Enforcement	3,736	3,620	3,620				
	Parking Fines Collected	\$80,102	\$85,000	\$85,000				
Abandoned Vehicles	318	300	300					
Found/Recovered Bicycles	102	140	140					

* 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



Source: Department Calendar Year 2021 Data and 2020 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Service	2,616	7,109	3,900	1,200	2,400	(1,500)	-38.5%
Unallocated Revenue	3,150,675	3,257,625	3,290,546	3,172,515	3,671,737	381,191	11.6%
TOTAL FUNDING SOURCES	\$ 3,153,291	\$ 3,264,734	\$ 3,294,446	\$ 3,173,715	\$ 3,674,137	379,691	11.5%
FUNDING USES -							
Personnel Services	2,323,756	2,437,806	2,618,032	2,486,547	2,913,304	295,272	11.3%
Other Current Expenditures -							
- Supplies / Maintenance	297,624	315,195	321,696	318,250	324,345	2,649	0.8%
- Contractual	4,318	5,103	5,400	13,250	6,150	750	13.9%
- Other	261,695	290,022	314,718	311,368	358,905	44,187	14.0%
Capital Outlay	15,898	76,608	34,600	44,300	71,433	36,833	106.5%
Transfers Out	250,000	140,000	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 3,153,291	\$ 3,264,734	\$ 3,294,446	\$ 3,173,715	\$ 3,674,137	379,691	11.5%

- - STAFFING - -						
Full-Time Positions	20.10	20.10	20.10	20.10	23.20	
Part-Time Positions Not @ FTE	30.00	30.00	30.00	30.00	30.00	





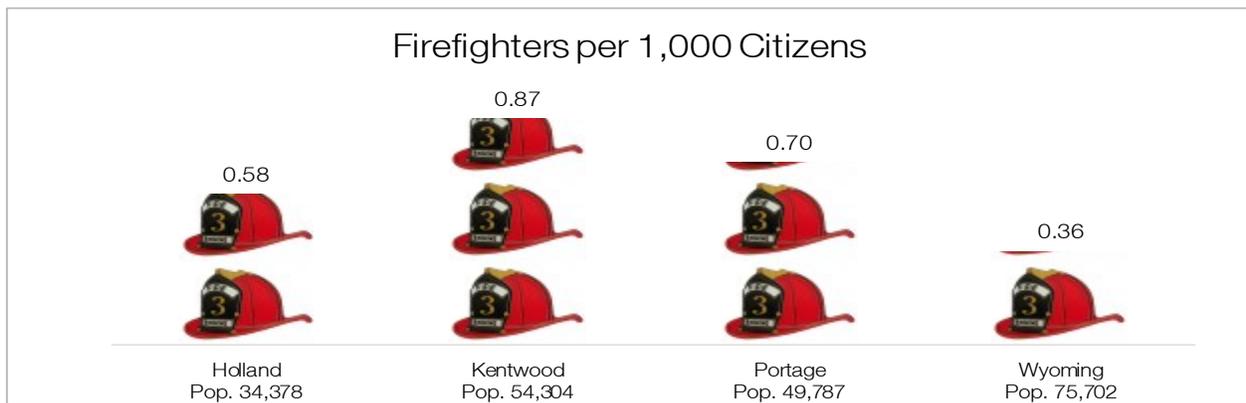
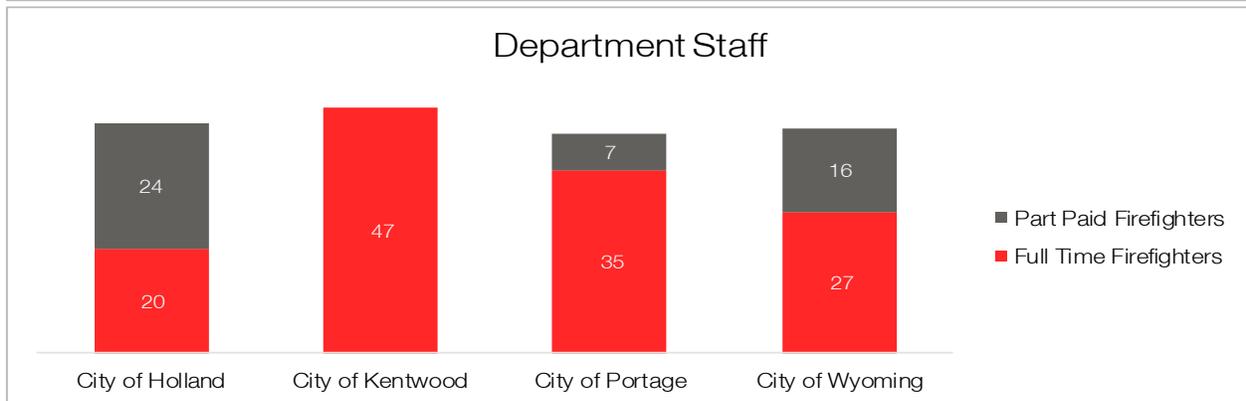
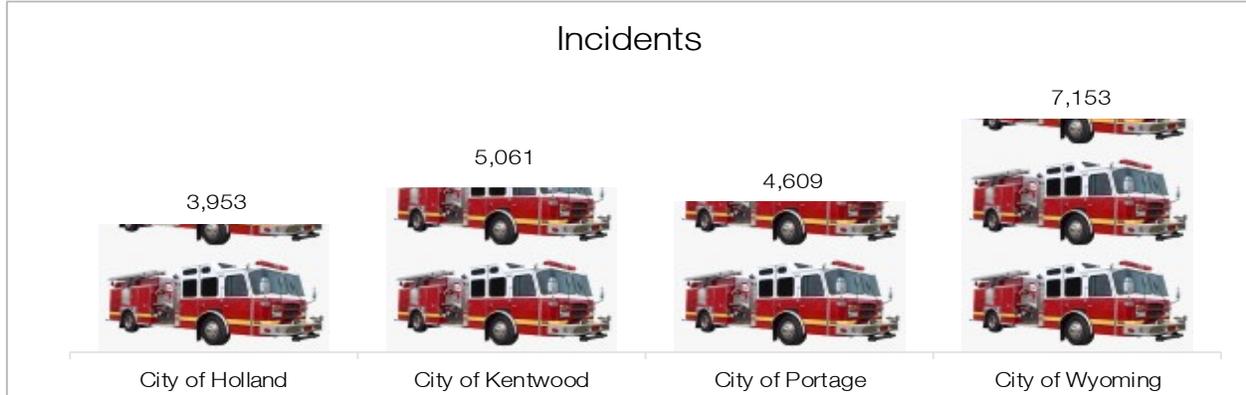
Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Fire Incidents							✓
	Structure Fires	52	50	50				✓
	Outside of Structure Fires	2	3	3				
	Vehicle Fires	12	13	13				
	Vegetation Fires	2	2	2				
	Refuse Fires	8	8	8				
	Explosion with no After-Fire	13	9	9				
	Fire or Explosion not Otherwise Classified	2	2	2				
	Total Fire Incidents	91	87	87				
	Medical Emergencies	2,523	2,550	2,575				✓
	Flammable Liquid/Gas Emergencies & Hazardous Conditions	100	110	110				✓
	Service Calls	340	356	360				✓
	Good Intent Calls	433	486	486				✓
	False Alarms/Alarm Malfunctions	420	460	460				✓
	Other/Miscellaneous Calls	3	4	4				✓
	Total Incidents	3,910	4,053	4,082				
	Change from Previous Year	2.07%	3.60%	0.70%				
	Value of Property Exposed to Fire	\$53,831,907	\$42,500,000	TBD				
	Combined Real and Personal Property Lost	\$991,094	\$800,000	TBD				
	Percent of Exposed Property Saved	98.17%	98.12%	TBD				
	Training and Safety Activities							✓
	Total Personnel Hours Spent in Training	5,917	4,200	4,500				✓
	Civilian Fire-Related Injuries	6	2	-				
	Firefighter Duty-Related Injuries	7	1	-				
	Fire Prevention Activities							✓
	Fire Code Inspections Performed	300	396	-				✓
	Fire Investigations (Conducted by Fire Marshal)	38	42	-				✓
	Child Passenger Safety Seat Installations & Inspections	57	60	-				✓
	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	-	-	-					
Plan and Implement City Emergency Plan Test Exercise	-	-	-					

* 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



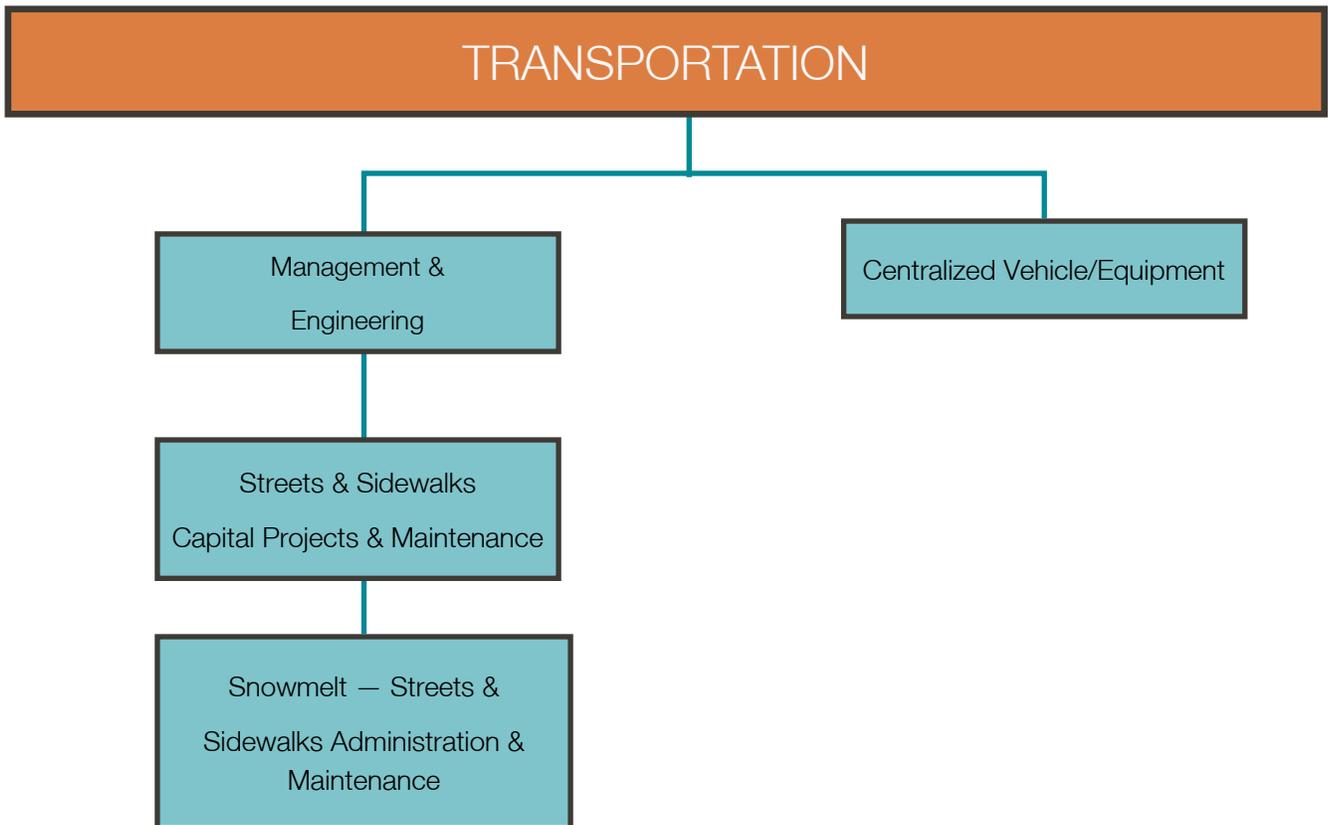
Source: Department Calendar Year 2021 Data and 2020 U.S. Census Bureau Data.



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>



Rev 2022.03.23

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Licenses & Permits	5,800	2,800	3,000	3,000	3,000	-	0.0%
Charges for Services	5,111	4,422	6,000	5,000	5,000	(1,000)	-16.7%
Fines & Forfeitures	-	-	100	50	100	-	0.0%
Interest & Rents	209,600	215,900	222,400	222,400	229,100	6,700	3.0%
Other	-	-	100	50	100	-	0.0%
Unallocated Revenue	1,025,143	1,027,602	1,091,598	981,820	1,021,662	(69,936)	-6.4%
TOTAL FUNDING SOURCES	\$ 1,245,653	\$ 1,250,724	\$ 1,323,198	\$ 1,212,320	\$ 1,258,962	(64,236)	-4.9%
FUNDING USES -							
Personnel Services	411,929	380,340	373,661	304,055	326,130	(47,531)	-12.7%
Other Current Expenditures -							
- Supplies / Maintenance	63,580	68,393	87,200	100,696	102,450	15,250	17.5%
- Contractual	94,823	73,374	108,600	77,089	84,700	(23,900)	-22.0%
- Other	675,320	728,617	753,737	730,480	745,682	(8,055)	-1.1%
Capital Outlay	-	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 1,245,653	\$ 1,250,724	\$ 1,323,198	\$ 1,212,320	\$ 1,258,962	(64,236)	-4.9%

- - STAFFING - -					
Full-Time Positions	16.66	16.66	16.66	16.66	16.67
Part-Time Positions @ FTE	1.45	1.20	1.10	1.09	1.24

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



Fiscal Year 2023 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

- ✓ Look for grant opportunities and allocate resources to help support the transition of our fleet to hybrid and fully electric
- ✓ Submit competitive applications for additional infrastructure funding
- ✓ Bring in BPW vehicle maintenance into vehicle maintenance with appropriate resources

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue to work with BPW to coordinate streets capital improvement with utility work
- ✓ Work with developers to identify opportunities to improve City infrastructure

Goal 3: To Continually Improve the City Organization

- ✓ Review staffing and structure of vehicle maintenance department as part of the effort to bring in BPW vehicle maintenance responsibilities
- ✓ Continue to look for ways to maximize the use of our compost facility

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue to maintain and build out our asset management system
- ✓ Maintain the annual investment into our streets capital improvement program
- ✓ Evaluate and identify opportunities to improve the City's storm sewer system
- ✓ Continue to place an emphasis on maintaining and improving non-motorized facilities



Performance Measures

FY-2021 FY-2022 FY-2023 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	149.59	✓			
	Mileage Per MDOT Act 51 Approved Map:							✓
	Major Streets	56.88	56.88	56.88				
	Local Streets	92.44	92.44	92.71				
	Street Cut Permits issued: Utility Repair or New Construction (calendar year)	275	300	300				✓
	Amount of Asphalt Used for Street Patching & Repairing (tons) (reflects January to December)	950	1,000	1,000				✓
	Amount of Concrete Used for Sidewalk Repairs (calendar year)	45	50	75				✓
	Amount of Salt Used for Winter Road Maintenance (tons) (calendar year)	2,159	2,200	2,200				✓
	Amount of Liquid De-icing Used - Winter Road Mtce (gallons) (calendar year)	2,080	22,000	22,000				✓
	Number of Street Sweeper Hours Operated (reflects January to December)	1,460	1,500	1,500				✓
		CY2021 Actual	CY2022 Projected	CY2023 Projected				
	Fall Leaf Pickup:							
	Streets Division Costs (personnel and equipment)	\$143,303	\$150,000	\$150,000	✓			
	Removal Costs	\$7,500	\$7,500	\$75,000	✓			
Number of Loads to Republic / BS&G	-	200	200	✓				
Number of Loads to City Compost Site (approximate)	1,200	1,000	1,000	✓				
Number of Hours Worked by Streets Division Personnel	1,752	2,000	2,000	✓				
Spring Cleanup:								
Streets Division Costs (personnel and equipment)	\$102,012	\$110,000	\$110,000	✓				
Removal Costs	\$17,259	\$20,000	\$20,000	✓				
Number of Hours Worked by Streets Division Personnel	947	1,000	1,000	✓				

* 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

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

Budget Summary

Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	(9,727)	20,061	4,200	4,000	6,000	1,800	42.9%
Unallocated Revenue	207,065	160,002	258,890	220,499	259,475	585	0.2%
TOTAL FUNDING SOURCES	\$ 197,338	\$ 180,063	\$ 263,090	\$ 224,499	\$ 265,475	2,385	0.9%
FUNDING USES -							
Personnel Services	160,323	116,077	191,116	152,775	184,544	(6,572)	-3.4%
Other Current Expenditures -							
- Supplies / Maintenance	2,196	1,898	4,350	4,150	4,750	400	9.2%
- Contractual	1,924	27,623	15,250	15,250	15,250	-	0.0%
- Other	32,895	34,465	42,374	42,324	60,931	18,557	43.8%
Capital Outlay	-	-	10,000	10,000	-	(10,000)	-100.0%
TOTAL FUNDING USES	\$ 197,338	\$ 180,063	\$ 263,090	\$ 224,499	\$ 265,475	2,385	0.9%

- - STAFFING - -						
Full-Time Positions	3.35	3.35	3.35	3.35	3.35	
Part-Time Positions @ FTE	0.45	0.20	0.45	0.20	0.46	

Performance Measures

	FY-2021	FY-2022	FY-2023	Strategic Goals*			
	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -							
Output	Calendar Year				✓		
	Construction Projects in Process	10	12	12			✓
	Total Miles of Streets Reconstructed	1.64	2.15	2.45			✓
	Total Miles of Streets Resurfaced	5.98	7.25	5.85			✓
	Total Miles of New Sidewalk Constructed	0.01	0.23	0.16			✓
	Sidewalk Repair Activities (square feet)	14,205	15,000	15,000			✓
	Total Miles of Bike Lane Added	1.50	1.40	2.73			✓

* Strategic Goals:

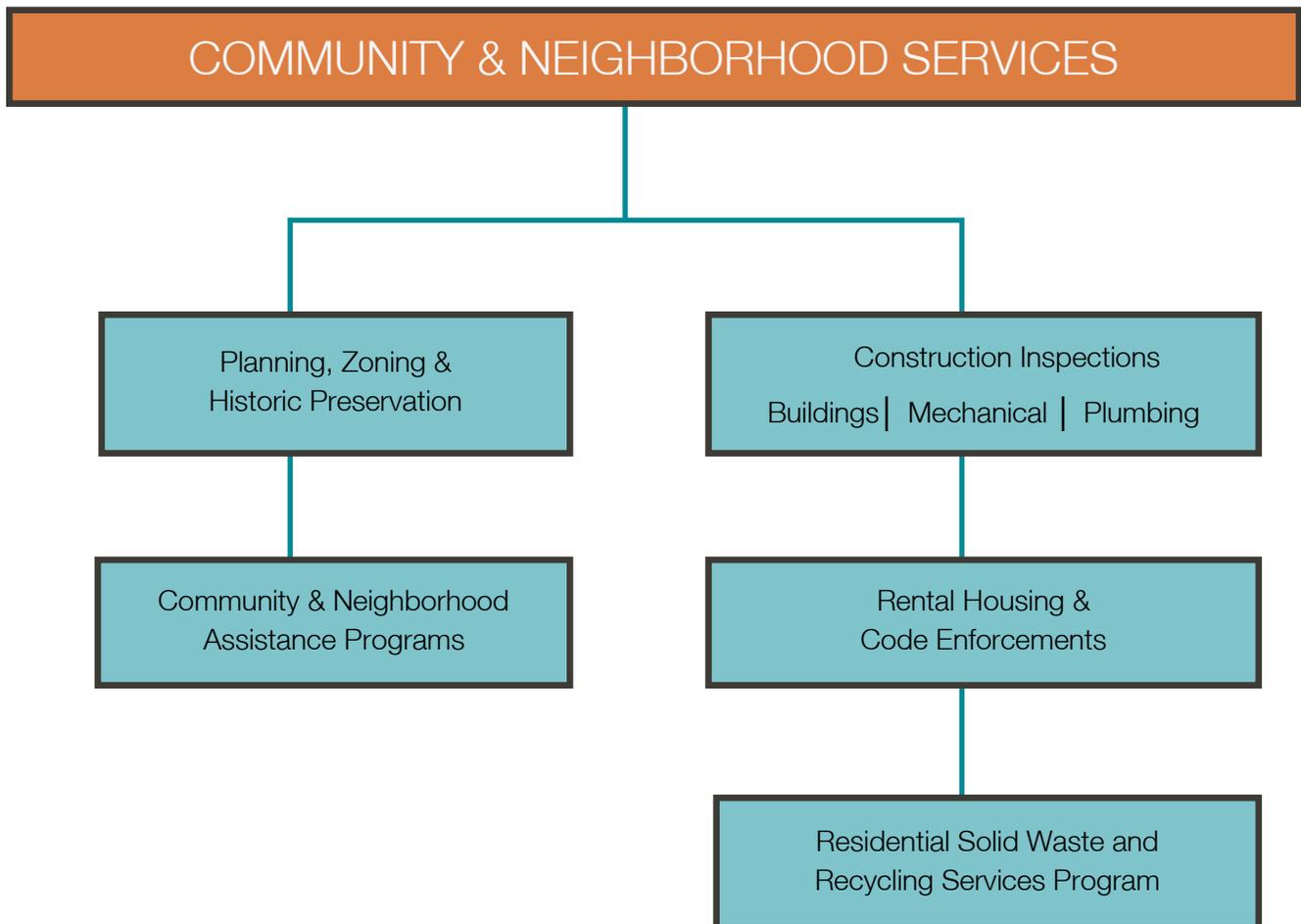
1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



Overview

The Community and Neighborhood Services Department provides 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. The Department also provides the full array of inspection services for all construction trades and the rental housing program. For more information please visit:

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



Rev 2022.03.23



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 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	12,276	10,321	7,900	8,200	8,400	500	6.3%
Unallocated Revenue	263,609	319,129	334,196	331,938	353,123	18,927	5.7%
TOTAL FUNDING SOURCES	\$ 275,885	\$ 329,450	\$ 342,096	\$ 340,138	\$ 361,523	19,427	5.7%
FUNDING USES -							
Personnel Services	232,790	288,235	257,628	259,388	271,123	13,495	5.2%
Other Current Expenditures -							
- Supplies / Maintenance	5,158	4,687	8,000	5,950	5,800	(2,200)	-27.5%
- Contractual	25,592	25,800	55,968	55,250	61,100	5,132	9.2%
- Other	12,345	10,728	20,500	19,550	23,500	3,000	14.6%
TOTAL FUNDING USES	\$ 275,885	\$ 329,450	\$ 342,096	\$ 340,138	\$ 361,523	19,427	5.7%
-- STAFFING --							
Full-Time Positions	2.45	2.45	2.45	2.55	2.55		
Part-Time Positions	0.90	0.40	0.90	0.38	0.38		



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Planning Commission and Staff							✓
	Site Plan Reviews							✓
	Planning Commission Approvals	11	15	15				✓
	Administrative Approvals	14	14	14				✓
	Extensions	-	1	1				✓
	Amendments	2	2	2				✓
	Approved Administrative Non-Res. Sq.Ft.	423,243	1,060,000	250,000				✓
	Approved Non-Res. Sq.Ft.(PC)	737,934	440,000	450,000				✓
	New Construction	12	15	15				✓
	Additions	7	10	10				✓
	Approved Residential Units	308	500	400				✓
	Infill Review (Commission)	1	1	1				✓
	Infill Review (by Staff)	4	5	5				✓
	Recommendations to City Council							
	Rezoning	5	5	3				✓
	Text Amendments	-	20	10				✓
	Street Vacations	1	1	1				✓
	Master Plan Amendments	1	-	-				✓
	Other	-	-	1				✓
	Review of Zoning Board of Appeals Referrals	-	-	-				✓
	Study Session Items	-	15	15				✓
	Historic District Commission							
	Community Education Sessions	-	-	1				✓
	Certificates of Appropriateness Reviewed	53	45	50				✓
	Certificates of Appropriateness Approved	49	44	48				✓
	Certificates of Appropriateness Denied	2	-	1				✓
Certificates of Appropriateness Withdrawn	2	1	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 2023 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

- ✓ Update the City of Holland's Master Plan in accordance with the adopted Unified Development Ordinance (UDO), the ongoing Waterfront Holland and Waverly Subarea planning processes, the Historic Preservation program and the neighborhood goals developed through the Neighborhood Visioning Plan process and the Neighborhood Improvement Committee's Blueprint for Flourishing Neighborhoods process
- ✓ Coordinate with other departments/agencies to assist with the promotion of items from the City of Holland Master Plan
- ✓ Review and finalize the status of non-contributing building within existing historic districts
- ✓ Hold community education sessions in connection with new Historic District Design Guidelines
- ✓ Create and distribute a historic district resource pamphlet in Spanish



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Licenses & Permits	17,118	18,516	16,200	18,050	18,250	2,050	12.7%
Charges for Services	281,560	259,210	284,730	286,000	283,630	(1,100)	-0.4%
Fines & Forfeitures	300	-	150	50	100	(50)	-33.3%
Unallocated Revenue	174,662	222,787	205,041	186,821	217,356	12,315	6.0%
TOTAL FUNDING SOURCES	\$ 473,640	\$ 500,513	\$ 506,121	\$ 490,921	\$ 519,336	13,215	2.6%
FUNDING USES -							
Personnel Services	428,248	453,842	447,635	434,935	453,599	5,964	1.3%
Other Current Expenditures -							
- Supplies / Maintenance	6,767	7,255	7,500	7,100	7,200	(300)	-4.0%
- Contractual	10,907	8,881	11,800	10,700	11,600	(200)	-1.7%
- Other	27,718	30,535	39,186	38,186	46,937	7,751	19.8%
TOTAL FUNDING USES	\$ 473,640	\$ 500,513	\$ 506,121	\$ 490,921	\$ 519,336	13,215	2.6%
- - STAFFING - -							
Full-Time Positions	4.88	4.88	4.88	4.88	4.88		



Fiscal Year 2023 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

- ✓ Work with realtors, property owners and investors to provide code related information and documentation for sale, transfer and development of properties
- ✓ Provide a newsletter to landlords notifying them of upcoming events, educational opportunities and code changes

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Participate in ongoing UDO updates with the goal of providing a uniform, consistent and easy to understand zoning code
- ✓ Maintain a high rate of rental and code enforcement inspections to ensure properties are well maintained in a clean, safe and sanitary condition for occupants and the community

Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Rental Housing - Initial Inspections - Properties	250	280	250				✓
	Rental Housing - Initial Inspections - Units	391	800	950				✓
	Land Use Permits Issued	331	300	320				✓
	Inoperable Vehicles Inspections	1,778	600	620				✓
	Garbage and Rubbish Inspections	773	650	680				✓
	Housing Code Enforcement Inspections	919	675	700				✓
	Long Grass Inspections	1,711	850	800				✓
	Point of Sale Smoke Detector Inspections	483	400	420				✓

* 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Licenses & Permits	893,479	1,298,360	1,150,000	1,276,000	1,230,000	80,000	7.0%
Charges for Services	23,300	46,030	33,250	42,010	27,050	(6,200)	-18.6%
Fines & Forfeitures	538	905	700	700	700	-	0.0%
Unallocated Revenue	(142,168)	(366,537)	(85,537)	(240,610)	(334,267)	(248,730)	290.8%
TOTAL FUNDING SOURCES	\$ 775,149	\$ 978,758	\$ 1,098,413	\$ 1,078,100	\$ 923,483	(174,930)	-15.9%
FUNDING USES -							
Personnel Services	633,031	678,714	718,706	698,318	721,754	3,048	0.4%
Other Current Expenditures -							
- Supplies / Maintenance	34,450	38,175	38,800	38,800	39,300	500	1.3%
- Contractual	61,643	151,877	62,675	70,100	68,100	5,425	8.7%
- Other	46,025	51,916	78,232	70,882	94,329	16,097	20.6%
Capital Outlay	-	58,076	200,000	200,000	-	(200,000)	-100.0%
TOTAL FUNDING USES	\$ 775,149	\$ 978,758	\$ 1,098,413	\$ 1,078,100	\$ 923,483	(174,930)	-15.9%
- - STAFFING - -							
Full-Time Positions	6.50	6.50	6.50	6.50	6.50		
Part-Time Positions	1.25	1.35	2.00	1.63	1.97		



Fiscal Year 2023 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 the City of Zeeland for conducting plumbing and mechanical inspections
- ✓ Continue partnering with Lakeshore Advantage to assist developers with the process for construction permits

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue to improve efficiencies within the office to expedite the intake and processing of construction permits
- ✓ Improve our online access for obtaining permits
- ✓ Continue “housekeeping” efforts to archive old data and update current permit records

Performance Measures

		FY-2021 Actual	FY-2022 Projected	FY-2023 Projected	Strategic Goals*			
					1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Plumbing Permits	564	600	620				✓
	Mechanical Permits	821	720	750				✓
	Electrical Permits	745	700	700				✓
	Building Permits	732	700	700				✓
	Building Construction Valuation	\$126,866,258	\$120,000,000	\$100,000,000				✓
	Zeeland City Mechanical & Plumbing Inspections Contract	327	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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Unallocated Revenue	38,337	57,281	55,000	55,000	60,000	5,000	9.1%
TOTAL FUNDING SOURCES	\$ 38,337	\$ 57,281	\$ 55,000	\$ 55,000	\$ 60,000	5,000	9.1%
FUNDING USES -							
- Other	38,337	57,281	55,000	55,000	60,000	5,000	9.1%
TOTAL FUNDING USES	\$ 38,337	\$ 57,281	\$ 55,000	\$ 55,000	\$ 60,000	5,000	9.1%

Matching Grants for Neighborhood Connector Organizations



- *Community Garden and Gathering Space*
- *2nd Annual Art Walk*



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Other	-	2,700	-	-	-	-	0.0%
Unallocated Revenue	93,998	106,326	112,733	96,904	106,557	(6,176)	-5.5%
TOTAL FUNDING SOURCES	\$ 93,998	\$ 109,026	\$ 112,733	\$ 96,904	\$ 106,557	(6,176)	-5.5%
FUNDING USES -							
Personnel Services	86,051	93,865	86,033	84,254	83,557	(2,476)	-2.9%
Other Current Expenditures -							
- Supplies / Maintenance	193	231	700	400	700	-	0.0%
- Contractual	-	-	3,000	250	1,800	(1,200)	-40.0%
- Other	7,754	14,930	23,000	12,000	20,500	(2,500)	-10.9%
TOTAL FUNDING USES	\$ 93,998	\$ 109,026	\$ 112,733	\$ 96,904	\$ 106,557	(6,176)	-5.5%
-- STAFFING --							
Full-Time Positions	0.75	0.75	0.75	0.75	0.75		
Part-Time Positions	0.70	0.35	-	-	-		



Fiscal Year 2023 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

- ✓ Complete update to the Neighborhood Improvement Strategy with an intentional public participation process
- ✓ Continue support of the five current Neighborhood Connection organizations in order to support their neighborhood improvement and development efforts
- ✓ Evaluate the expansion of the Neighborhood Connection model within the Montello Park neighborhood via collaboration within 3sixty
- ✓ Evaluate need and feasibility with respect to creation of new Neighborhood Connection organizations to represent other neighborhoods 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-2021 FY-2022 FY-2023 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	7	5	7			✓
	1-3 hr Class for Industry Personnel	11	10	10			✓
	# of Ed/Outreach hrs for Protected Classes/Human Svcs Agencies	17	15	15			✓
	Coordinate with & Promote Visibility of Neighborhood Grps						
	Hold Meetings with Neighborhood Connectors	8	8	8	✓		
	Provide Grants to Estab. NC Grps to Support Neighborhood Dev	5	5	5	✓		
	Neighborhood Mini-Grants						
	Provide Grant Assistance for Neighborhood led Initiatives	2	2	3	✓		
	Neighborhood Celebrations						
	Annual National Night Out Celebration	1	1	1	✓		
	Serve as a Liason for the Neighborhood Commercial Districts						
	Member of Wash Sq Business Improvement District Board	-	3	4	✓		
	Member of South Shore Village Business Imp District Board	-	3	4	✓		
	Graffiti Complaints Managed	13	6	8			✓
	Property Improvement/Enhancement						
	Home Repair Program - CDBG Funded						
	Assist Low/Mod Income Homeowners w/ Essential Repairs	37	32	35			✓
	Home Energy Retrofit Prog - Other Funding (e.g. On-Bill, private)	44	54	44			✓
	Downtown Neighborhood Design Assistance Program						
	Architectural & Landscape Design Services in Target Area	-	-	2	✓		

* Strategic Goals:

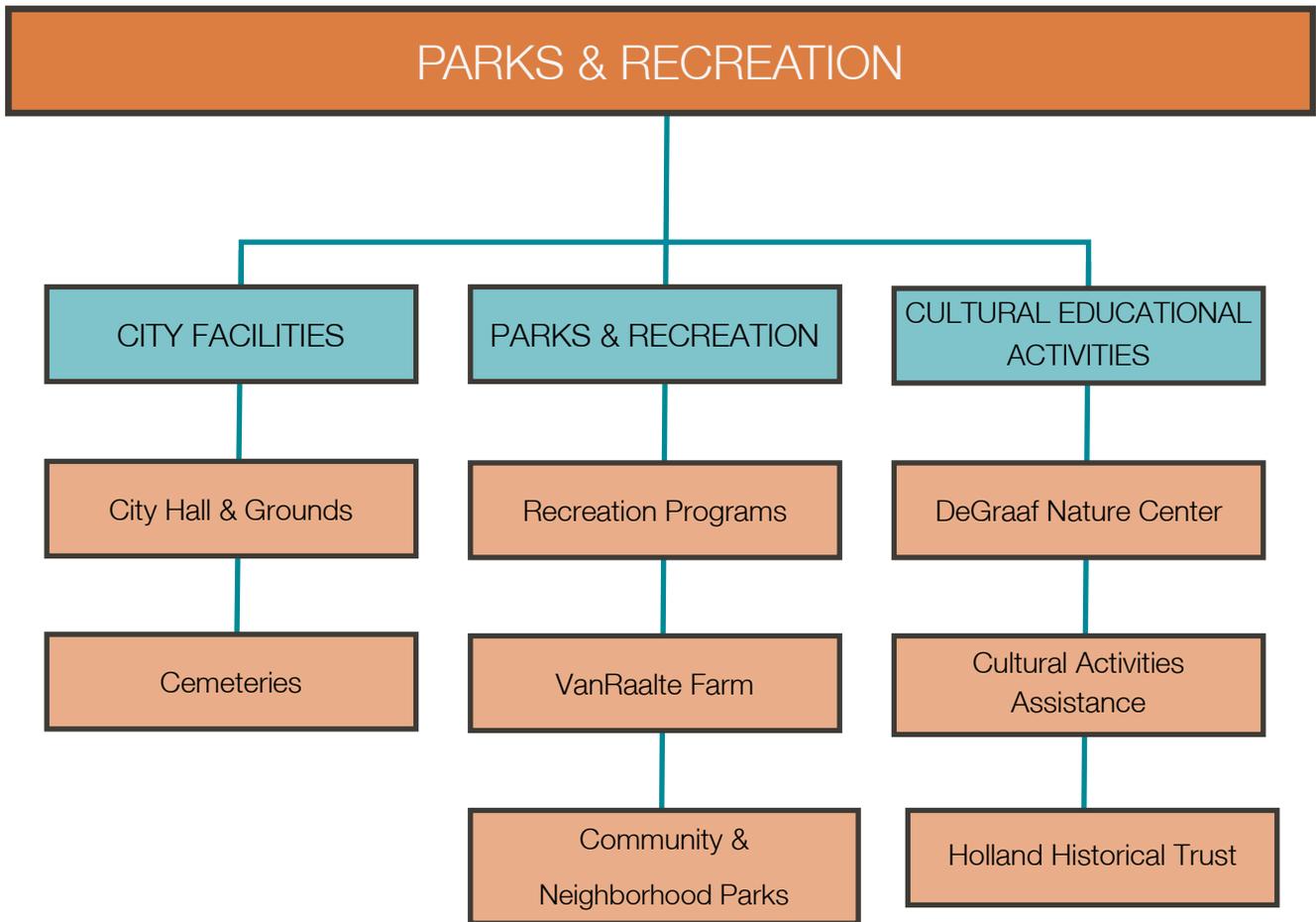
1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



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>



Rev 2022.03.23



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	180,280	196,520	212,029	218,917	250,909	38,880	18.3%
TOTAL FUNDING SOURCES	\$ 180,280	\$ 196,520	\$ 212,029	\$ 218,917	\$ 250,909	38,880	18.3%
FUNDING USES -							
Personnel Services	18,108	16,534	35,804	26,892	45,384	9,580	26.8%
Other Current Expenditures -							
-Supplies / Maintenance	51,004	57,971	47,700	66,000	76,400	28,700	60.2%
-Contractual	43,760	43,991	51,600	48,100	48,300	(3,300)	-6.4%
-Other	67,408	78,024	76,925	77,925	80,825	3,900	5.1%
TOTAL FUNDING USES	\$ 180,280	\$ 196,520	\$ 212,029	\$ 218,917	\$ 250,909	38,880	18.3%
-- STAFFING --							
Full-Time Positions	0.15	0.15	0.15	0.15	0.30		
Part-Time Positions	-	-	0.50	0.24	0.52		

Fiscal Year 2023 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 2: To Enhance Connections with Stakeholders

- ✓ Continue to work on being a welcoming community
- ✓ Maintain and expand opportunities for civic engagement

Goal 3: To Continually Improve the City Organization

- ✓ Maintain and enhance the culture of collaboration and teamwork

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Specific areas of emphasis include projects as listed in the MCIF budget
- ✓ Continue to maintain building and grounds at an excellent level



Overview

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

Budget Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	296,587	342,092	318,500	349,600	349,500	31,000	9.7%
Transfers In	2,529	1,232	1,500	1,000	57,600	56,100	3740.0%
Unallocated Revenue	276,297	349,233	338,446	272,846	358,256	19,810	5.9%
TOTAL FUNDING SOURCES	\$ 575,413	\$ 692,557	\$ 658,446	\$ 623,446	\$ 765,356	106,910	16.2%
FUNDING USES -							
Personnel Services	339,519	384,801	390,800	363,550	410,681	19,881	5.1%
Other Current Expenditures -							
- Supplies / Maintenance	48,266	61,527	52,600	52,100	55,200	2,600	4.9%
- Contractual	46,211	75,866	61,800	31,800	37,300	(24,500)	-39.6%
- Other	141,417	170,363	153,246	175,996	205,375	52,129	34.0%
Capital Outlay	-	-	-	-	56,800	56,800	0.0%
TOTAL FUNDING USES	\$ 575,413	\$ 692,557	\$ 658,446	\$ 623,446	\$ 765,356	106,910	16.2%
- - STAFFING - -							
Full-Time Positions	3.75	3.75	3.75	3.25	3.46		
Part-Time Positions	1.25	2.10	2.75	1.92	1.92		



Cemetery Perpetual Care Fund

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-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Lot Sales:							
	Pilgrim Home Cemetery	124	178	151			✓	
	Graafschap Cemetery	42	74	58			✓	
	Pilgrim Home Cemetery Burials (Annual):							
	Graveside Services	137	200	169			✓	
	Drop Services	59	58	59			✓	
	Total Services	196	258	228				
	Full Body Burial	126	148	138			✓	
	Cremation Burial	70	110	90			✓	
	Total Burial	196	258	228				
	% of Full Body to Cremation Burial	55.56%	74.32%	65.22%			✓	
	Graafschap Cemetery Burials (Annual):							
	Graveside Services	46	70	58			✓	
	Drop Services	21	14	18			✓	
	Total Services	67	84	76				
	Full Body Burial	46	54	50			✓	
	Cremation Burial	21	30	26			✓	
	Total Burial	67	84	76				
	% of Full Body to Cremation Burial	45.65%	55.56%	52.00%			✓	
	Marker Foundation Installations:							
	Pilgrim Home Cemetery	182	138	160			✓	
	Graafschap Cemetery	86	58	72			✓	
	Niche Sales							
	Pilgrim Home Cemetery	5	3	4			✓	
Inventory:								
Pilgram Home Cemetery								
Ground graves spaces	N/A	2,677	2677			✓		
Indoor Columbarium spaces	N/A	429	621			✓		
Graafschap Cemetery								
Ground graves spaces	N/A	111	111			✓		
Indoor Columbarium spaces	N/A	N/A	192			✓		

* 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	185,445	293,171	415,700	404,200	455,000	39,300	9.5%
Interest & Rents	7,916	10,415	25,000	20,000	20,000	(5,000)	-20.0%
Other	-	290	1,600	1,600	-	(1,600)	100.0%
Unallocated Revenue	788,809	744,667	984,814	1,065,425	1,114,975	130,161	13.2%
TOTAL FUNDING SOURCES	\$ 982,170	\$ 1,048,543	\$ 1,427,114	\$ 1,491,225	\$ 1,589,975	162,861	11.4%
FUNDING USES -							
Personnel Services	585,633	588,949	797,192	859,995	942,807	145,615	18.3%
Other Current Expenditures -							
- Supplies / Maintenance	129,832	162,709	199,264	191,772	185,200	(14,064)	-7.1%
- Contractual	123,150	128,564	219,350	205,050	206,500	(12,850)	-5.9%
- Other	136,547	168,321	179,808	202,908	228,468	48,660	27.1%
Capital Outlay	7,008	-	31,500	31,500	27,000	(4,500)	-14.3%
TOTAL FUNDING USES	\$ 982,170	\$ 1,048,543	\$ 1,427,114	\$ 1,491,225	\$ 1,589,975	162,861	11.4%
-- STAFFING --							
Full-Time Positions	6.06	5.91	5.76	6.96	8.28		
Part-Time Positions	0.65	0.85	0.85	0.87	0.87		

Fiscal Year 2023 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 1: To Maintain and Improve a Strong Financial Position

- ✓ Increase sponsorship revenue by 25%
- ✓ 80% of programs reach 80% of program capacity
- ✓ Reduce Bouws Pool subsidy by 10% without cutting services

Goal 2: To Enhance Connections with Stakeholders

- ✓ One connection with varsity programs each year
- ✓ \$4,000 of Sal Perez awarded scholarships
- ✓ Meet with an existing/potential community partner each month

Goal 3: To Continually Improve the City Organization

- ✓ Review top tier part-time staff once a year
- ✓ 20% growth in newsletter subscribers
- ✓ Run five new programs

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ 80% of participants are participating in multiple programs each year
- ✓ 80% of participants would recommend their program to a friend
- ✓ Minimum of 70 enrollments from Black River, Holland Christian & Holland Public elementary schools



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Youth Athletic Programs Registrations	2,833	3,400	3,700		✓	✓	✓
	Adult Team Registrations	231	300	325	✓	✓	✓	✓
	Adult Individual Registrations	162	250	300	✓	✓	✓	✓
	Non-Athletic Youth Programs (Fine Arts) Registrations	494	600	700		✓	✓	✓
	Bouws Pool Attendance	13,811	15,000	15,500		✓	✓	✓
Efficiency	Scholarship Distribution	\$3,175.00	\$ 3,500.00	\$ 4,000.00		✓	✓	✓
	Repeat Registrations	78	80	82		✓	✓	✓

* 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	-	-	-	31,000	40,000	40,000	100.0%
Charges for Services	104,803	117,259	95,000	106,600	111,600	16,600	17.5%
Interest & Rents	59,039	60,821	35,600	65,600	65,600	30,000	84.3%
Other	3,057	50	3,000	-	-	(3,000)	-100.0%
Unallocated Revenue	1,793,775	1,897,803	2,132,488	2,088,811	2,222,777	90,289	4.2%
TOTAL FUNDING SOURCES	\$ 1,960,674	\$ 2,075,933	\$ 2,266,088	\$ 2,292,011	\$ 2,439,977	173,889	7.7%
FUNDING USES -							
Personnel Services	1,125,804	1,232,511	1,335,794	1,363,091	1,362,666	26,872	2.0%
Other Current Expenditures -							
- Supplies / Maintenance	255,261	267,321	244,100	259,100	271,800	27,700	11.3%
- Contractual	119,863	87,135	114,700	123,700	160,700	46,000	40.1%
- Other	459,374	488,966	571,494	546,120	638,011	66,517	11.6%
Capital Outlay	372	-	-	-	6,800	6,800	100.0%
TOTAL FUNDING USES	\$ 1,960,674	\$ 2,075,933	\$ 2,266,088	\$ 2,292,011	\$ 2,439,977	173,889	7.7%
- - STAFFING - -							
Full-Time Positions	11.40	11.40	11.40	11.90	11.68		
Part-Time Positions	14.20	16.05	15.90	14.19	12.22		



Fiscal Year 2023 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 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to work towards a balanced budget

Goal 2: To Enhance Connections with Stakeholders

- ✓ Maintain and enhance regional partnerships with local schools and governments
- ✓ Continue work on being a welcoming community
- ✓ Maintain and expand opportunities for civic engagement

Goal 3: To Continually Improve the City Organization

- ✓ Maintain and enhance the culture of collaboration and teamwork
- ✓ To continue having an effective board/commission

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Provide a beautiful community with ample leisure/recreational opportunities
- ✓ Continue opportunities for training
- ✓ Enhance options for burials within Cemeteries
- ✓ Evaluate expansion at Pilgrim Home Cemetery

Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Forestry Activities						✓	
	Trees Planted	137	90	120				
	Trees Trimmed	813	214	1,017				
	Trees Removed	344	230	295				
	Stump Removal	265	218	266				
	Tulip Bulb Prep and Planting Hours	1,641	1,547	-			✓	
	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 acres	416 acres	416 acres			✓	
Number of Events in Park Facilities	151	151	91			✓		
Efficiency	Tulip Bulb Prep and Planting Hours	1,641	1,547					✓
	Retention rate of Part Time B seasonal staff	N/A	N/A				✓	

* 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 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	38,292	38,763	52,263	61,499	80,023	27,760	53.1%
TOTAL FUNDING SOURCES	\$ 38,292	\$ 38,763	\$ 52,263	\$ 61,499	\$ 80,023	27,760	53.1%
FUNDING USES -							
Personnel Services	12,215	10,999	13,771	12,207	13,563	(208)	-1.5%
Other Current Expenditures -							
- Supplies / Maintenance	1,999	3,872	4,500	16,500	29,500	25,000	555.6%
- Contractual	108	194	6,200	5,000	6,200	-	0.0%
- Other	23,970	23,698	27,792	27,792	30,760	2,968	10.7%
TOTAL FUNDING USES	\$ 38,292	\$ 38,763	\$ 52,263	\$ 61,499	\$ 80,023	27,760	53.1%
-- STAFFING --							
Full-Time Positions	0.02	0.02	0.02	0.02	0.04		
Part-Time Positions	0.35	0.35	0.35	0.32	0.31		

Fiscal Year 2023 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 2: To Enhance Connections with Stakeholders

- ✓ Maintain and enhance regional partnerships with local schools and governments
- ✓ Continue work on being a welcoming community
- ✓ Maintain and expand opportunities for civic engagement

Goal 3: To Continually Improve the City Organization

- ✓ Maintain and enhance the culture of collaboration and teamwork

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Provide a beautiful community with ample leisure/recreational opportunities
- ✓ Continue to work with ODC to offer exceptional programming opportunities
- ✓ Make improvements to the visitor experience in the interior of DeGraaf



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Unallocated Revenue	109,192	101,078	110,200	110,500	110,600	400	0.4%
TOTAL FUNDING SOURCES	\$ 109,192	\$ 101,078	\$ 110,200	\$ 110,500	\$ 110,600	400	0.4%
FUNDING USES -							
Other Current Expenditures -							
- Other	9,192	1,078	10,200	10,500	10,600	400	3.9%
Transfers Out	100,000	100,000	100,000	100,000	100,000	-	0.0%
TOTAL FUNDING USES	\$ 109,192	\$ 101,078	\$ 110,200	\$ 110,500	\$ 110,600	400	0.4%



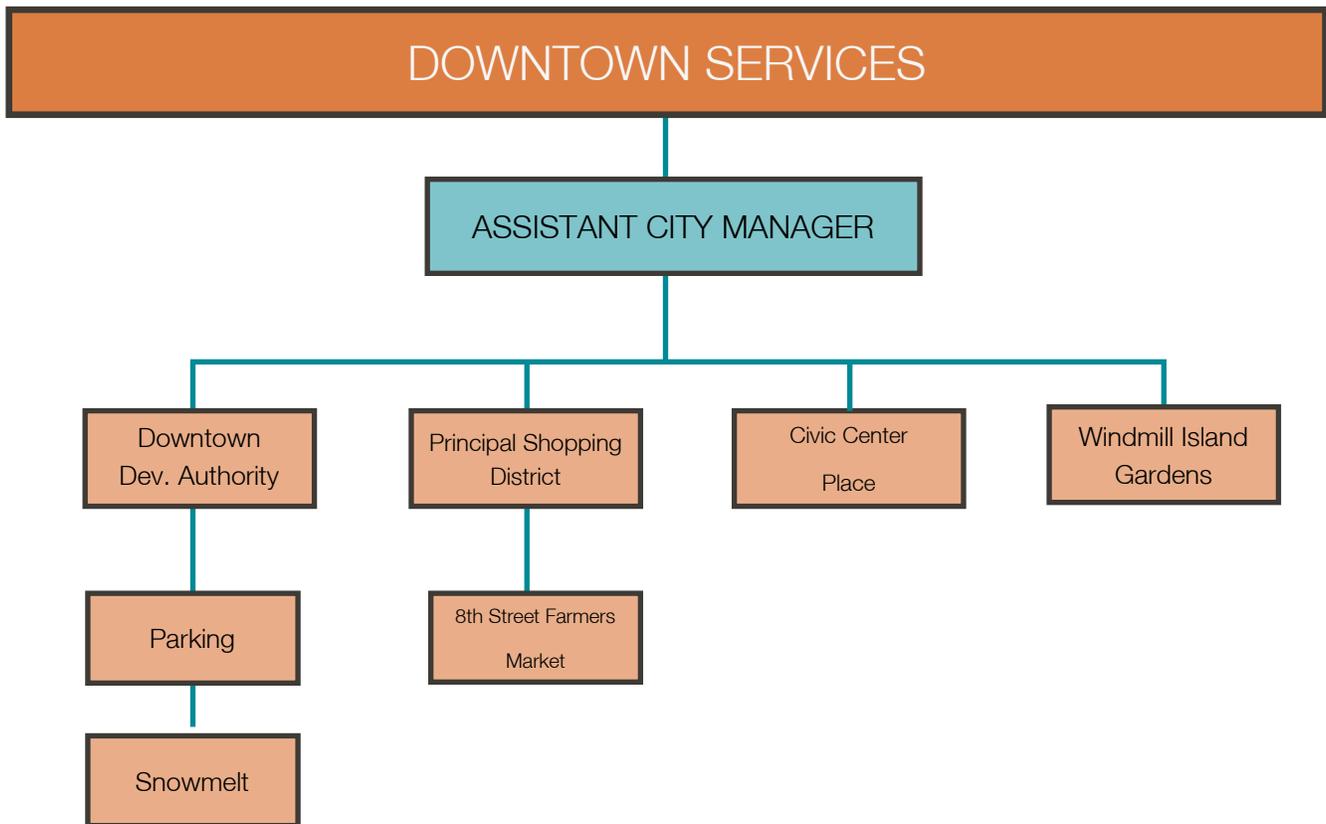
Overview

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. For more information visit:

<https://www.downtownholland.com>

<https://www.cityofholland.com/825/General-Information>

<https://www.cityofholland.com/471/Windmill-Island-Gardens>



Rev 2022.03.23

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget FY 22 to FY23	
			Amended Budget	Revised Estimate	Adopted Budget	\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	37,802	39,708	56,250	51,000	56,000	(250)	-0.4%
Charges for Services	105,210	86,202	96,500	98,536	108,500	12,000	12.4%
Other	16	7,445	10,520	10,520	7,000	(3,520)	-33.5%
Unallocated Revenue	16,722	37,841	51,206	36,231	45,323	(5,883)	-11.5%
TOTAL FUNDING SOURCES	\$ 159,750	\$ 171,196	\$ 214,476	\$ 196,287	\$ 216,823	2,347	1.1%
FUNDING USES -							
Personnel Services	54,317	68,546	89,976	74,795	85,348	(4,628)	-5.1%
Other Current Expenditures -							
- Supplies / Maintenance	9,519	5,632	10,050	9,500	5,500	(4,550)	-45.3%
- Contractual	10,093	13,033	9,900	11,900	21,900	12,000	121.2%
- Other	85,821	83,985	104,550	100,092	104,075	(475)	-0.5%
TOTAL FUNDING USES	\$ 159,750	\$ 171,196	\$ 214,476	\$ 196,287	\$ 216,823	2,347	1.1%
-- STAFFING --							
Full-Time Positions	0.30	0.22	0.30	0.20	0.40		
Part-Time Positions @ FTE	1.50	1.45	1.45	1.05	1.05		

Fiscal Year 2023 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

- ✓ Complete study of market stall fees to align with budget needs

Goal 2: To Enhance Connections with Stakeholders

- ✓ Re-establish the Holland Farmers Market Advisory Board

Goal 3: To Provide Quality Services to All Stakeholders

- ✓ Work with other City departments to enhance Market programming



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	8th Street Market Place Program Measurements							✓
	Wednesday Markets Held Each Season	30	28	29				
	Saturday Markets Held Each Season	31	31	31				
	Winter Markets Held Each Season	8	7	8				
	Total Number of Daily Vendors	62	62	65				
	Total Number of Seasonal Vendors	37	37	37				
	Special Events and Promotions	2	6	6				
	Ottawa Food Donation Program Dates	4	15	15				
	Holland Farmers Market Revenues							✓
	Total Market Stall Rental Revenue	\$80,000	\$90,000	\$100,000				
	EBT Program (Bridge Cards)	\$29,000	\$45,000	\$45,000				
	Double Up Food Bucks Grant Funds	\$30,000	\$35,000	\$40,000				
	WIC and Senior Project FRESH Coupons	\$9,000	\$9,000	\$9,000				
	Corporate Sponsorships	\$6,000	\$6,000	\$7,000				
	5% Bridge Card Vendor Fees	\$2,000	\$2,000	\$2,000				
Market Bucks Sold	\$7,000	\$3,000	\$4,000					
Market Merchandise Sold	\$100	\$3,000	\$3,000					
Efficiency	Occupancy of Market Stalls *							✓
	Spring (May - June)	N/A	75%	75%				
	Summer (July - August)	N/A	100%	100%				
	Fall (September - October)	N/A	50%	50%				
	Winter (November - December)	N/A	25%	25%				
	Indoor Winter Market (January - April)	N/A	100%	100%				

Occupancy of Market Stalls was not been tracked historically.

* 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	53,700	61,088	44,000	57,000	59,000	15,000	34.1%
Interest & Rents	2,529	517,845	1,500	1,500	1,500	-	0.0%
TOTAL FUNDING SOURCES	\$ 56,229	\$ 578,933	\$ 45,500	\$ 58,500	\$ 60,500	15,000	33.0%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	4,900	-	-	-	-	-	0.0%
- Other	3,603	-	-	-	-	-	0.0%
Capital Outlay	-	5,730	-	-	-	-	0.0%
Transfers Out	2,529	1,232	1,500	1,500	57,600	56,100	3740.0%
TOTAL FUNDING USES	\$ 11,032	\$ 6,962	\$ 1,500	\$ 1,500	\$ 57,600	56,100	3740.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 45,197	\$ 571,971	\$ 44,000	\$ 57,000	\$ 2,900		
ENDING BALANCE -							
Designated / Reserved	1,799,897	2,373,346	2,413,346	2,428,346	2,483,346		
Undesignated / Unreserved	72,410	70,932	74,932	72,932	20,832		
TOTAL FUND EQUITY	\$ 1,872,307	\$ 2,444,278	\$ 2,488,278	\$ 2,501,278	\$ 2,504,178		

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Licenses & Permits	16,500	21,305	25,000	22,000	25,000	-	0.0%
Intergovernmental	3,619,164	3,968,498	4,145,215	4,165,000	4,335,000	189,785	4.6%
Interest & Rents	41,275	15,368	10,000	18,000	15,000	5,000	50.0%
Other	-	-	-	4,601	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 3,676,939	\$ 4,005,171	\$ 4,180,215	\$ 4,209,601	\$ 4,375,000	194,785	4.7%
FUNDING USES -							
Personnel Services	502,715	544,222	702,550	675,040	753,745	51,195	7.3%
Other Current Expenditures -							
- Supplies / Maintenance	236,325	212,086	216,550	253,200	251,400	34,850	16.1%
- Contractual	264,848	108,795	334,930	348,630	330,900	(4,030)	-1.2%
- Other	442,349	461,268	520,950	548,175	547,675	26,725	5.1%
Capital Outlay	1,547,098	2,070,327	2,825,000	2,958,850	2,475,000	(350,000)	-12.4%
Transfers Out	220,063	181,935	465,084	470,371	482,430	17,346	3.7%
TOTAL FUNDING USES	\$ 3,213,398	\$ 3,578,633	\$ 5,065,064	\$ 5,254,266	\$ 4,841,150	(223,914)	-4.4%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 463,541	\$ 426,538	\$ (884,849)	\$ (1,044,665)	\$ (466,150)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	2,061,695	2,488,233	1,603,384	1,443,568	977,418		
TOTAL FUND EQUITY	\$ 2,061,695	\$ 2,488,233	\$ 1,603,384	\$ 1,443,568	\$ 977,418		
- - 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Licenses & Permits	34,445	34,281	48,000	30,000	35,000	(13,000)	-27.1%
Intergovernmental	926,298	1,019,019	1,066,900	1,070,700	1,115,000	48,100	4.5%
Interest & Rents	3,299	3,768	500	369	300	(200)	-40.0%
Transfers In	220,063	181,935	465,084	470,371	482,430	17,346	3.7%
TOTAL FUNDING SOURCES	\$ 1,184,105	\$ 1,239,003	\$ 1,580,484	\$ 1,571,440	\$ 1,632,730	52,246	3.3%
FUNDING USES -							
Personnel Services	495,749	573,989	707,100	682,740	767,030	59,930	8.5%
Other Current Expenditures -							
- Supplies / Maintenance	210,055	174,051	225,584	210,500	216,500	(9,084)	-4.0%
- Contractual	55,874	22,317	110,300	109,700	89,700	(20,600)	-18.7%
- Other	422,427	468,646	537,500	568,500	559,500	22,000	4.1%
TOTAL FUNDING USES	\$ 1,184,105	\$ 1,239,003	\$ 1,580,484	\$ 1,571,440	\$ 1,632,730	52,246	3.3%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	551,034	588,633	390,000	390,000	390,000	-	0.0%
Interest & Rents	-	696	500	3,000	2,500	2,000	400.0%
Other	-	49,965	-	350	-	-	0.0%
Transfers In	-	-	-	331,242	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 551,034	\$ 639,294	\$ 390,500	\$ 724,592	\$ 392,500	2,000	0.5%
FUNDING USES -							
Other Current Expenditures -							
- Other	806	-	-	-	-	-	0.0%
Transfers Out	351,095	267,761	575,000	484,000	1,210,000	635,000	110.4%
TOTAL FUNDING USES	\$ 351,901	\$ 267,761	\$ 575,000	\$ 484,000	\$ 1,210,000	635,000	110.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 199,133	\$ 371,533	\$ (184,500)	\$ 240,592	\$ (817,500)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	244,519	616,052	431,552	856,644	39,144		
TOTAL FUND EQUITY	\$ 244,519	\$ 616,052	\$ 431,552	\$ 856,644	\$ 39,144		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	391,459	402,506	350,000	375,000	375,000	25,000	7.1%
Interest & Rents	639	827	200	600	500	300	150.0%
TOTAL FUNDING SOURCES	\$ 392,098	\$ 403,333	\$ 350,200	\$ 375,600	\$ 375,500	25,300	7.2%
FUNDING USES -							
Transfers Out	350,000	367,505	350,000	350,000	400,000	50,000	14.3%
TOTAL FUNDING USES	\$ 350,000	\$ 367,505	\$ 350,000	\$ 350,000	\$ 400,000	50,000	14.3%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 42,098	\$ 35,828	\$ 200	\$ 25,600	\$ (24,500)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	88,846	124,674	124,874	150,274	125,774		
TOTAL FUND EQUITY	\$ 88,846	\$ 124,674	\$ 124,874	\$ 150,274	\$ 125,774		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Taxes & Special Assessments	1,322,339	1,382,233	1,460,614	1,460,614	1,555,300	94,686	6.5%
Intergovernmental	262,617	267,558	178,510	167,605	176,000	(2,510)	-1.4%
Interest & Rents	7,375	6,650	-	-	-	-	0.0%
Transfers In	19,972	17,053	28,360	24,648	-	(28,360)	-100.0%
TOTAL FUNDING SOURCES	\$ 1,612,303	\$ 1,673,494	\$ 1,667,484	\$ 1,652,867	\$ 1,731,300	63,816	3.8%
FUNDING USES -							
Transfers Out	1,673,827	1,415,241	2,132,000	2,026,150	1,632,000	(500,000)	-23.5%
TOTAL FUNDING USES	\$ 1,673,827	\$ 1,415,241	\$ 2,132,000	\$ 2,026,150	\$ 1,632,000	(500,000)	-23.5%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (61,524)	\$ 258,253	\$ (464,516)	\$ (373,283)	\$ 99,300		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	263,751	522,004	57,488	148,721	248,021		
TOTAL FUND EQUITY	\$ 263,751	\$ 522,004	\$ 57,488	\$ 148,721	\$ 248,021		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	245,659	232,930	239,918	239,487	246,672	6,754	2.8%
Charges for Services	26,774	29,403	28,750	28,750	29,850	1,100	3.8%
Interest & Rents	32,298	27,652	23,747	23,747	23,747	-	0.0%
TOTAL FUNDING SOURCES	\$ 304,731	\$ 289,985	\$ 292,415	\$ 291,984	\$ 300,269	7,854	2.7%
FUNDING USES -							
Personnel Services	79,927	99,528	105,593	104,305	107,957	2,364	2.2%
Other Current Expenditures -							
- Supplies / Maintenance	57,790	79,456	118,767	103,617	90,635	(28,132)	-23.7%
- Contractual	8,058	7,856	12,052	9,552	9,552	(2,500)	-20.7%
- Other	117,239	119,201	123,892	120,712	123,498	(394)	-0.3%
Transfers Out	10,418	10,730	110,730	35,730	-	(110,730)	-100.0%
TOTAL FUNDING USES	\$ 273,432	\$ 316,771	\$ 471,034	\$ 373,916	\$ 331,642	(139,392)	-29.6%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 31,299	\$ (26,786)	\$ (178,619)	\$ (81,932)	\$ (31,373)		
ENDING BALANCE -							
Designated / Reserved	30,000	30,000	30,000	30,000	30,000		
Undesignated / Unreserved	262,085	235,299	56,680	153,367	121,994		
TOTAL FUND EQUITY	\$ 292,085	\$ 265,299	\$ 86,680	\$ 183,367	\$ 151,994		
-- STAFFING --							
Full-Time Positions	0.52	0.42	0.42	0.42	0.44		
Part-Time Positions @ FTE	0.25	0.38	0.38	0.36	0.36		

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



Fiscal Year 2023 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Effectively manage the Downtown Parking budget to meet the needs of aging infrastructure

Goal 2: To Enhance Connections with Stakeholders

- ✓ Engage with new Downtown businesses and residents about the Downtown Parking System

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Work with all stakeholders to communicate all aspects of Downtown permitting including but not limited to signs, use of sidewalk and parking





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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	318,970	322,244	338,905	340,220	345,550	6,645	2.0%
Interest & Rents	1,567	366	1,000	-	500	(500)	-50.0%
Transfers In	60,418	20,730	20,730	20,730	-	(20,730)	-100.0%
TOTAL FUNDING SOURCES	\$ 380,955	\$ 343,340	\$ 360,635	\$ 360,950	\$ 346,050	(14,585)	-4.0%
FUNDING USES -							
Other Current Expenditures -							
- Other	199,280	197,595	234,016	207,957	208,004	(26,012)	-11.1%
Transfers Out	142,356	142,356	142,356	142,356	142,356	-	0.0%
TOTAL FUNDING USES	\$ 341,636	\$ 339,951	\$ 376,372	\$ 350,313	\$ 350,360	(26,012)	-6.9%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 39,319	\$ 3,389	\$ (15,737)	\$ 10,637	\$ (4,310)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	89,884	93,273	77,536	103,910	99,600		
TOTAL FUND EQUITY	\$ 89,884	\$ 93,273	\$ 77,536	\$ 103,910	\$ 99,600		



Largest public-owned snowmelt system measuring 690,000 sq. ft., pumping 47,000 gal of 95 degree water throughout the city.



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	212,538	189,970	208,000	207,984	208,000	-	0.0%
Intergovernmental	-	2,398	-	-	-	-	0.0%
Charges for Services	70,923	10,002	32,750	36,800	47,100	14,350	43.8%
Interest & Rents	2,418	691	1,000	500	500	(500)	-50.0%
Other	20,920	33,329	27,600	27,648	32,600	5,000	18.1%
TOTAL FUNDING SOURCES	\$ 306,799	\$ 236,390	\$ 269,350	\$ 272,932	\$ 288,200	18,850	7.0%
FUNDING USES -							
Personnel Services	120,350	133,500	154,525	132,486	145,277	(9,248)	-6.0%
Other Current Expenditures -							
- Supplies / Maintenance	1,051	2,239	1,300	1,200	3,200	1,900	146.2%
- Contractual	19,145	65,811	14,200	11,650	55,700	41,500	292.3%
- Other	124,785	25,309	111,850	111,178	125,225	13,375	12.0%
Capital Outlay	-	12,393	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 265,331	\$ 239,252	\$ 281,875	\$ 256,514	\$ 329,402	47,527	16.9%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 41,468	\$ (2,862)	\$ (12,525)	\$ 16,418	\$ (41,202)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	173,981	171,119	158,594	187,537	146,335		
TOTAL FUND EQUITY	\$ 173,981	\$ 171,119	\$ 158,594	\$ 187,537	\$ 146,335		
-- STAFFING --							
Full-Time Positions	1.15	1.08	1.15	1.05	1.25		
Part-Time Positions @ FTE	0.75	0.50	0.75	0.17	0.17		

Fiscal Year 2023 Department Objectives

In addition to strategies identified in the City's Strategic and Business Plan, the Principal Shopping District Fund has identified the following objectives that support the City's strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to grow event and sponsorship revenue for Downtown Holland

Goal 2: To Enhance Connections with Stakeholders

- ✓ Host opportunity for Downtown visitors to meet and socialize post-Covid

Goal 3: To Continually Improve the City Organization

- ✓ Work with Human Relations Department on DEI efforts Downtown

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Host new "Back to School" community fundraising event Downtown this fall



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 receives 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	453,654	453,873	447,000	464,500	448,000	1,000	0.2%
Interest & Rents	2,741	806	3,000	1,000	1,000	(2,000)	-66.7%
Other	947	2,690	2,500	2,500	2,500	-	0.0%
TOTAL FUNDING SOURCES	\$ 457,342	\$ 457,369	\$ 452,500	\$ 468,000	\$ 451,500	(1,000)	-0.2%
FUNDING USES -							
Personnel Services	230,295	242,231	239,901	232,346	255,501	15,600	6.5%
Other Current Expenditures -							
- Supplies / Maintenance	8,521	17,864	26,200	18,250	9,200	(17,000)	-64.9%
- Contractual	3,430	1,260	1,500	5,500	6,000	4,500	300.0%
- Other	23,543	15,419	20,962	15,887	28,881	7,919	37.8%
Capital Outlay	33,586	4,070	27,100	6,500	60,900	33,800	124.7%
Transfers Out	150,000	150,000	150,000	150,000	100,000	(50,000)	-33.3%
TOTAL FUNDING USES	\$ 449,375	\$ 430,844	\$ 465,663	\$ 428,483	\$ 460,482	(5,181)	-1.1%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 7,967	\$ 26,525	\$ (13,163)	\$ 39,517	\$ (8,982)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	244,111	270,636	257,473	310,153	301,171		
TOTAL FUND EQUITY	\$ 244,111	\$ 270,636	\$ 257,473	\$ 310,153	\$ 301,171		
-- 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	1.33		

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	102	25	200	165	165	(35)	-17.5%
TOTAL FUNDING SOURCES	\$ 102	\$ 25	\$ 200	\$ 165	\$ 165	(35)	-17.5%
FUNDING USES -							
Other Current Expenditures -							
- Other	-	-	200	165	165	(35)	-17.5%
TOTAL FUNDING USES	\$ -	\$ -	\$ 200	\$ 165	\$ 165	(35)	-17.5%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 102	\$ 25	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	104	129	129	129	129		
TOTAL FUND EQUITY	\$ 104	\$ 129	\$ 129	\$ 129	\$ 129		

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 supplements training appropriations in the Public Safety Police Division. The funding is not in the form of a grant.

Budget Summary

Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	9,104	6,412	11,450	11,450	12,000	550	4.8%
TOTAL FUNDING SOURCES	\$ 9,104	\$ 6,412	\$ 11,450	\$ 11,450	\$ 12,000	550	4.8%
FUNDING USES -							
Other Current Expenditures -							
- Other	9,437	5,075	11,450	11,450	12,000	550	4.8%
TOTAL FUNDING USES	\$ 9,437	\$ 5,075	\$ 11,450	\$ 11,450	\$ 12,000	550	4.8%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (333)	\$ 1,337	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	4,593	5,930	5,930	5,930	5,930		
TOTAL FUND EQUITY	\$ 4,593	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Special Assessments	104,643	110,374	150,619	124,000	90,000	(60,619)	-40.2%
Interest & Rents	29,966	13,307	9,615	3,150	3,150	(6,465)	-67.2%
TOTAL FUNDING SOURCES	\$ 134,609	\$ 123,681	\$ 160,234	\$ 127,150	\$ 93,150	(67,084)	-41.9%
FUNDING USES -							
Transfers Out	-	-	64,654	395,896	-	(64,654)	0.0%
TOTAL FUNDING USES	\$ -	\$ -	\$ 64,654	\$ 395,896	\$ -	(64,654)	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 134,609	\$ 123,681	\$ 95,580	\$ (268,746)	\$ 93,150		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	566,560	690,241	785,821	421,495	514,645		
TOTAL FUND EQUITY	\$ 566,560	\$ 690,241	\$ 785,821	\$ 421,495	\$ 514,645		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Other	3,432	-	10,000	-	41,704	31,704	317.0%
Transfers In	-	8,204	190	10,520	21,900	21,710	100.0%
TOTAL FUNDING SOURCES	\$ 3,432	\$ 8,204	\$ 10,190	\$ 10,520	\$ 63,604	53,414	524.2%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	724	100	300	20	300	-	0.0%
- Contractual	4,275	308	1,600	500	1,600	-	0.0%
- Other	3,397	20,406	10,000	10,000	61,704	51,704	517.0%
Transfers Out	-	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 8,396	\$ 20,814	\$ 11,900	\$ 10,520	\$ 63,604	51,704	434.5%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (4,964)	\$ (12,610)	\$ (1,710)	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	12,610	-	(1,710)	-	-		
TOTAL FUND EQUITY	\$ 12,610	\$ -	\$ (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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	440	997	1,000	1,500	2,000	1,000	100.0%
Other	85,526	77,751	72,800	64,000	62,000	(10,800)	-14.8%
Transfers In	275,000	275,000	325,000	275,000	275,000	(50,000)	-15.4%
TOTAL FUNDING SOURCES	\$ 360,966	\$ 353,748	\$ 398,800	\$ 340,500	\$ 339,000	(59,800)	-15.0%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	248	77	-	-	-	-	0.0%
- Contractual	81,084	85,676	275,053	87,400	261,650	(13,403)	-4.9%
- Other	91,307	102,957	245,000	103,400	200,300	(44,700)	-18.2%
Debt Service Payments							
- Interest & Fees	26,624	24,480	26,000	22,500	22,500	(3,500)	-13.5%
TOTAL FUNDING USES	\$ 199,263	\$ 213,190	\$ 546,053	\$ 213,300	\$ 484,450	(61,603)	-11.3%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 161,703	\$ 140,558	\$ (147,253)	\$ 127,200	\$ (145,450)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	505,892	646,450	499,197	773,650	628,200		
TOTAL FUND EQUITY	\$ 505,892	\$ 646,450	\$ 499,197	\$ 773,650	\$ 628,200		

Fiscal Year 2023 Department Objectives

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

Goal 2: To Enhance Connections with Stakeholders

- ✓ The emphasis on the Holland Energy Retrofit (HER) program opens the program to more residents that were not able to participate
- ✓ The HER program creates stronger relationships and communication with residents to the energy efficiency programs offered from the BPW
- ✓ The program would provide a financial benefit for residents and create energy efficiencies

Goal 3: To Continually Improve the City Organization

- ✓ The HER program will strengthen the working relationship between City and BPW staff
- ✓ The HER program will help reach the BPW and the City's Community Energy Plan sustainability goals
- ✓ The HER program will continue to evolve to meet the needs of the community as new technologies emerge and new data helps refine the program's focus

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ The HER program could provide more energy savings per dollar and education to a greater number of households

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

(Modified Accrual)

- General Obligation

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 2022.)

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. For additional information please see Appendix D.

Budget Summary

Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimated	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Property Taxes	4,795,314	4,687,057	4,413,541	4,414,000	4,690,800	277,259	6.3%
Intergovernmental	1,194,771	1,141,222	782,772	751,540	501,600	(281,172)	-35.9%
Investment Income	32,040	11,089	10,000	10,000	10,000	-	0.0%
Transfers In	590,368	716,415	708,178	700,452	680,480	(27,698)	-3.9%
TOTAL SOURCES	\$ 6,612,493	\$ 6,555,783	\$ 5,914,491	\$ 5,875,992	\$ 5,882,880	(31,611)	-0.5%
FUNDING USES -							
Debt Service Payments -							
- Principal, 2015 Pension Bond	1,038,632	1,062,634	1,091,000	1,091,000	1,121,548	30,548	2.8%
- Int & Fees, 2015 Pension Bond	215,914	191,998	164,681	164,681	133,742	(30,939)	-18.8%
- Principal, Act 34 Cap Improv	120,000	135,000	150,000	180,000	-	(150,000)	-100.0%
- Int & Fees, Act 34 Cap Improv	96,265	91,465	85,728	79,014	-	(85,728)	-100.0%
- Principal, Act 34 Streets	715,000	-	-	-	-	-	0.0%
- Int & Fees, Act 34 Streets	11,440	-	-	-	-	-	0.0%
- Principal, 2016A Civic Bond	-	195,000	200,000	200,000	600,000	400,000	200.0%
- Int & Fees, 2016A Civic Bond	120,938	118,744	114,050	114,050	102,550	(11,500)	-10.1%
- Principal, 2016B Civic Bond	175,000	275,000	275,000	275,000	275,000	-	0.0%
- Int & Fees, 2016B Civic Bond	355,826	351,242	345,027	345,027	338,111	(6,916)	-2.0%
- Principal, 2016 Refund Bond	1,755,000	1,785,000	1,805,000	1,508,000	-	(1,805,000)	-100.0%
- Int & Fees, 2016 Refund Bond	65,225	39,382	13,177	13,177	-	(13,177)	-100.0%
- Principal, 2018 Pension Bond	650,000	670,000	685,000	685,000	705,000	20,000	2.9%
- Int & Fees, 2018 Pension Bond	670,217	654,535	637,251	637,251	618,129	(19,122)	-3.0%
- 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	100,000	-	0.0%
- Int & Fees, 2018 Cap Improv	236,219	234,594	231,344	231,344	228,100	(3,244)	-1.4%
- Principal, 2022 Refund Bond	-	-	-	-	180,000	180,000	100.0%
- Int & Fees, 2022 Refund Bond	-	-	-	-	31,030	31,030	100.0%
TOTAL USES	\$ 6,561,357	\$ 6,240,275	\$ 6,232,939	\$ 5,959,225	\$ 4,768,891	(1,675,078)	-26.9%

-- FUND EQUITY --

Increase (Decrease)	51,136	315,508	(318,448)	(83,233)	1,113,989
Ending Balance					
- Municipal Long-term Debt	\$ 934,620	\$ 1,250,128	\$ 931,680	\$ 1,166,895	\$ 2,280,884

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

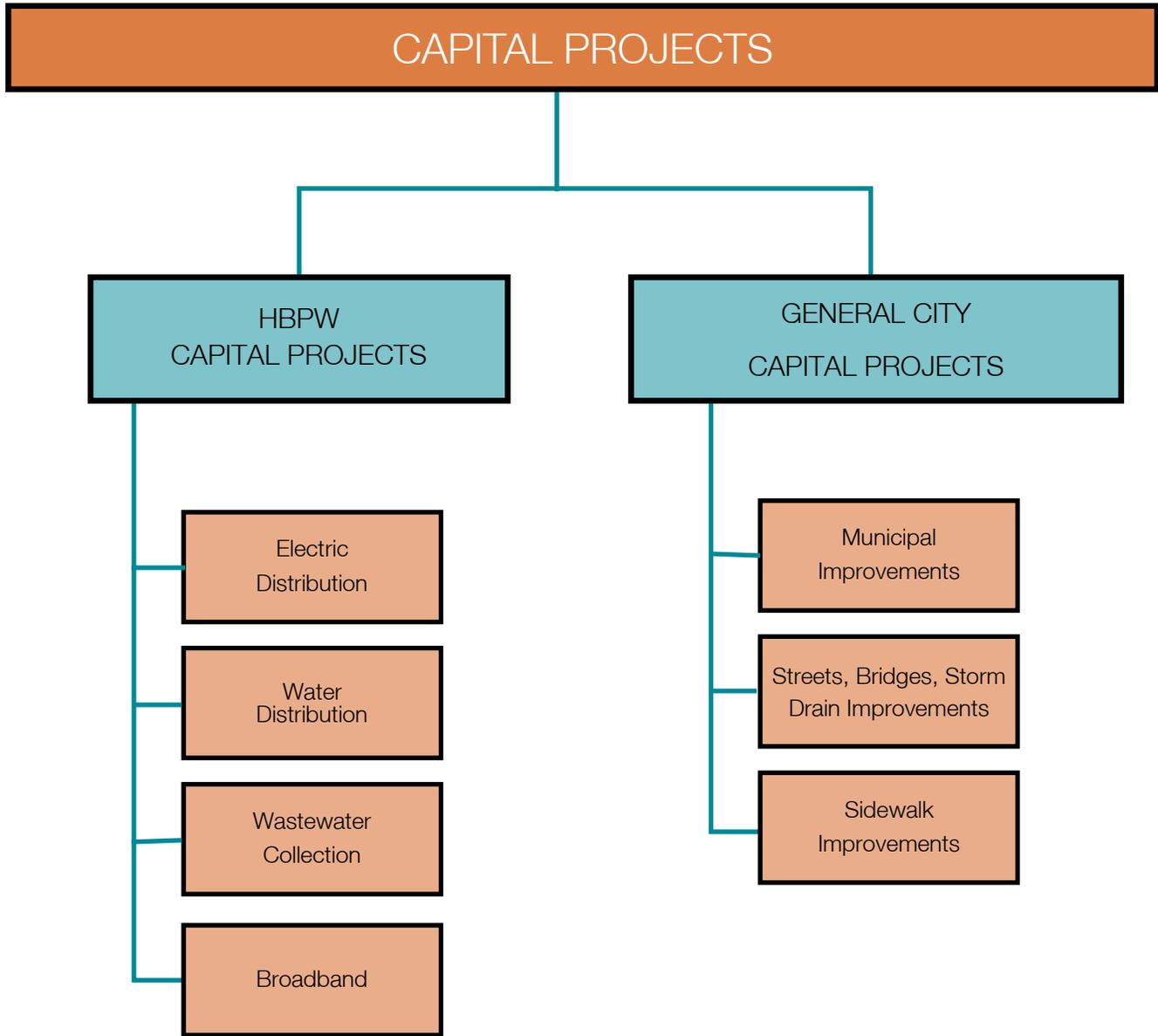
(Modified Accrual)

- 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.



Rev 2022.04.13

The information presented in this section is a summary only. Please see Appendix C for details.

Budget Summary

Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	176,774	289,644	307,946	307,946	327,900	19,954	6.5%
Intergovernmental	35,125	56,076	103,835	101,757	633,000	529,165	509.6%
Interest & Rents	58,772	18,179	21,000	21,040	21,000	-	0.0%
Other	257,742	10,722	175,000	285,000	4,250,000	4,075,000	2328.6%
Bond Proceeds	-	-	-	-	15,000,000	15,000,000	100.0%
Transfers In	3,235,142	2,613,903	3,171,812	3,078,172	2,613,732	(558,080)	-17.6%
TOTAL SOURCES	\$ 3,763,555	\$ 2,988,524	\$ 3,779,593	\$ 3,793,915	\$22,845,632	19,066,039	504.4%
FUNDING USES -							
Other Current Expenditures -							
- Other	479,380	194,427	674,279	674,279	590,000	(84,279)	-12.5%
Capital Outlay	1,961,203	1,052,900	4,235,271	4,092,041	21,235,000	16,999,729	401.4%
Transfers Out	441,000	732,548	972,452	922,452	100,000	(872,452)	-89.7%
TOTAL USES	\$ 2,881,583	\$ 1,979,875	\$ 5,882,002	\$ 5,688,772	\$21,925,000	16,042,998	272.7%
-- FUND EQUITY --							
Increase (Decrease)	\$ 881,972	\$ 1,008,649	\$ (2,102,409)	\$ (1,894,857)	\$ 920,632		
Ending Balance -							
Reserved -							
- Regional Initiatives	366,022	669,522	1,286,124	1,285,010	2,043,952		
- Fire Station Renovation	1,210,156	1,337,173	1,505,096	1,505,096	-		
Undesignated / Unreserved	2,890,428	3,468,560	581,626	790,292	2,457,078		
TOTAL FUND EQUITY	\$ 4,466,606	\$ 5,475,255	\$ 3,372,846	\$ 3,580,398	\$ 4,501,030		

New Waverly Fire Station Building



Budget Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	1,482,893	1,384,808	1,202,937	874,000	480,000	(722,937)	-60.1%
Other	7,571	15,000	25,000	25,000	-	(25,000)	100.0%
Transfers In	2,374,922	2,200,508	3,482,000	3,310,150	3,242,000	(240,000)	-6.9%
TOTAL FUNDING SOURCES	\$ 3,865,386	\$ 3,600,316	\$ 4,709,937	\$ 4,209,150	\$ 3,722,000	(987,937)	-21.0%
FUNDING USES -							
Capital Outlay	3,865,386	3,600,316	4,709,937	4,209,150	3,722,000	(987,937)	-21.0%
TOTAL FUNDING USES	\$ 3,865,386	\$ 3,600,316	\$ 4,709,937	\$ 4,209,150	\$ 3,722,000	(987,937)	-21.0%
-- FUND EQUITY --							
Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Ending Balance -							
Designated / Reserved	-	-	-	-	-	-	-
Undesignated / Unreserved	53,773	53,773	53,773	53,773	53,773		
TOTAL FUND EQUITY	\$ 53,773						

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



Budget Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	55,050	172,720	182,577	182,577	194,400	11,823	6.5%
Intergovernmental	10,942	33,445	22,315	20,950	22,000	(315)	-1.4%
Interest & Rents	43	1,970	100	700	700	600	600.0%
Transfers In	116,000	50,000	50,000	50,000	50,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 182,035	\$ 258,135	\$ 254,992	\$ 254,227	\$ 267,100	12,108	4.7%
FUNDING USES -							
Other Current Expenditures -							
- Repairs	164,268	194,947	215,000	185,000	250,000	35,000	16.3%
- Asphalt Walkways	18,420	4,258	1,000	2,000	27,000	26,000	2600.0%
- Brick Maintenance / Repairs	30,127	4,384	10,000	10,000	25,000	15,000	150.0%
Transfers Out	-	20,000	21,000	21,000	-	(21,000)	-100.0%
TOTAL FUNDING USES	\$ 212,815	\$ 223,589	\$ 247,000	\$ 218,000	\$ 302,000	55,000	22.3%
-- FUND EQUITY --							
Increase (Decrease)	\$ (30,780)	\$ 34,546	\$ 7,992	\$ 36,227	\$ (34,900)		
Ending Balance -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	12,512	47,058	55,050	83,285	48,385		
TOTAL FUND EQUITY	\$ 12,512	\$ 47,058	\$ 55,050	\$ 83,285	\$ 48,385		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	1,678,519	2,312,354	2,408,529	2,182,469	2,707,517	298,988	12.4%
Intergovernmental	4,548	319	-	-	-	-	0.0%
Interest & Rents	24,839	10,642	-	6,334	5,645	5,645	100.0%
Transfers In	-	-	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 1,707,906	\$ 2,323,315	\$ 2,408,529	\$ 2,188,803	\$ 2,713,162	304,633	12.6%
FUNDING USES -							
Other Current Expenditures -							
- Other	670,376	674,499	817,894	648,448	933,600	115,706	14.1%
Transfers Out	1,011,151	707,395	697,070	640,051	701,825	4,755	0.7%
TOTAL FUNDING USES	\$ 1,681,527	\$ 1,381,894	\$ 1,514,964	\$ 1,288,499	\$ 1,635,425	120,461	8.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 26,379	\$ 941,421	\$ 893,565	\$ 900,304	\$ 1,077,737		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	628,731	1,570,152	2,463,717	2,470,456	3,548,193		
TOTAL FUND EQUITY	\$ 628,731	\$ 1,570,152	\$ 2,463,717	\$ 2,470,456	\$ 3,548,193		

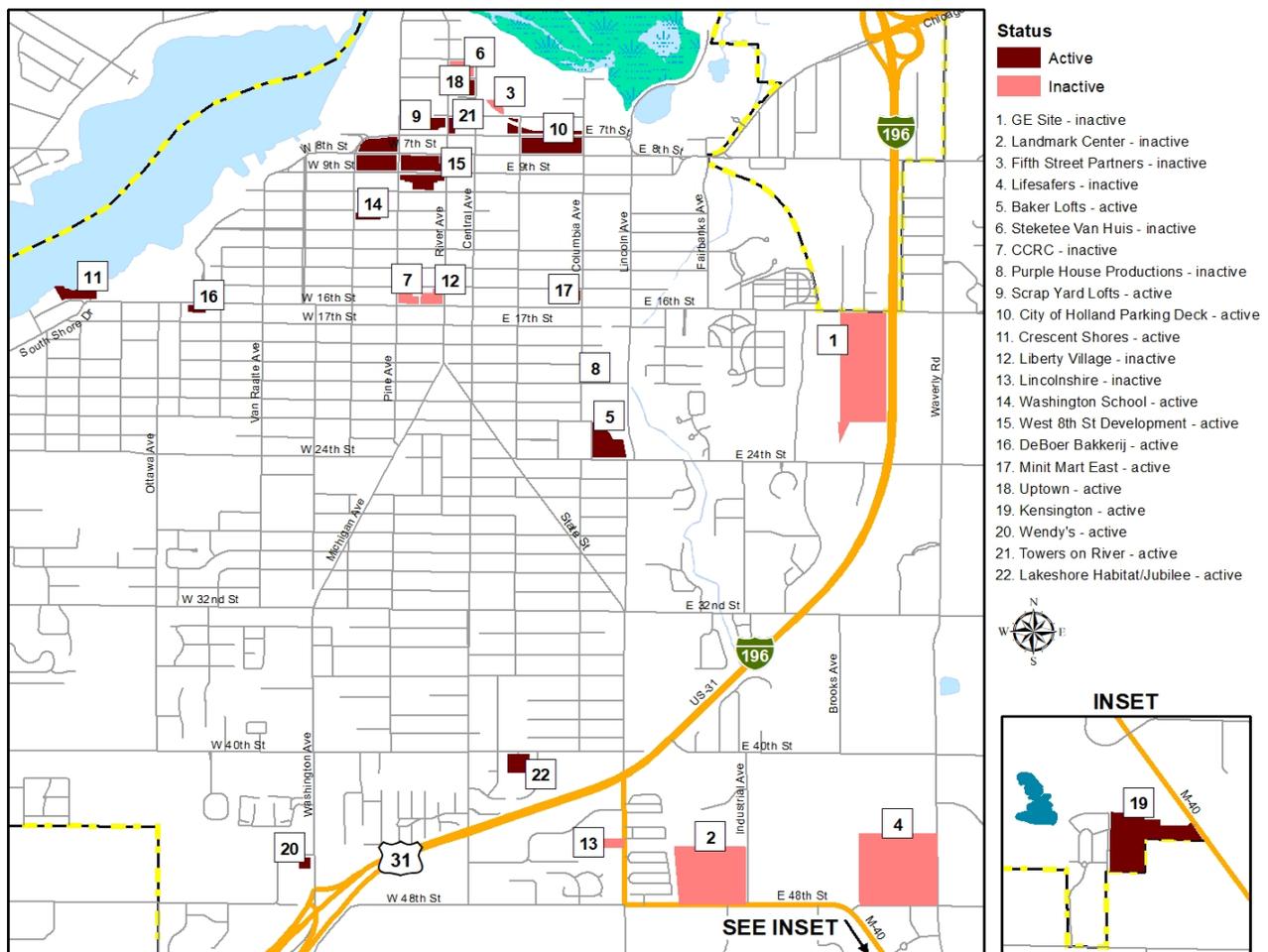
Performance Measures

	FY-2021	FY-2022	FY-2023	Strategic Goals*			
	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --							
Number of Active Projects (Capturing Taxes)	10	12	12				✓
Number of Active Projects (Not Capturing Taxes)	4	1	1				✓
Total Number of Active Projects	14	13	13				✓
Taxable Valuation Capture (IFT at Equivalency)	\$ 55,876,050	\$ 59,738,516	\$ 67,578,706				
% of Regular Roll Taxable Value	4.51%	4.59%	5.04%				

* 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

City of Holland - Brownfield Sites



Budget Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	209,939	227,225	241,749	228,665	237,800	(3,949)	-1.6%
Intergovernmental	7,300	12,560	57,900	57,900	8,200	(49,700)	-85.8%
Licenses & Permits	5,125	4,120	3,150	3,150	3,950	800	25.4%
Charges for Services	4,715	4,245	3,050	3,050	9,850	6,800	223.0%
Interest & Rents	6,413	2,121	5,000	2,500	2,500	(2,500)	-50.0%
Other	3,674	1,980	-	7,715	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 237,166	\$ 252,251	\$ 310,849	\$ 302,980	\$ 262,300	(48,549)	-15.6%
FUNDING USES -							
Personnel Services	70,888	77,992	91,029	85,780	94,414	3,385	3.7%
Other Current Expenditures -							
- Supplies / Maintenance	58,202	80,814	138,430	153,915	103,300	(35,130)	-25.4%
- Contractual	2,026	1,354	54,150	53,700	3,900	(50,250)	-92.8%
- Other	50,161	54,853	45,180	42,290	42,775	(2,405)	-5.3%
Transfers Out	15,000	-	-	-	-	-	0.0%
TOTAL FUNDING USES	\$ 196,277	\$ 215,013	\$ 328,789	\$ 335,685	\$ 244,389	(84,400)	-25.7%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 40,889	\$ 37,238	\$ (17,940)	\$ (32,705)	\$ 17,911		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	273,014	310,252	292,312	277,547	295,458		
TOTAL FUND EQUITY	\$ 273,014	\$ 310,252	\$ 292,312	\$ 277,547	\$ 295,458		
-- STAFFING --							
Full-Time Positions	0.60	0.70	0.70	0.70	0.75		
Part-Time Positions	0.55	0.45	0.50	0.31	0.48		

Fiscal Year 2023 Department Objectives

In addition to strategies identified in the City’s Strategic and Business Plan, the Downtown Development Authority (DDA) Fund has identified the following objectives that support the City’s strategic goals:

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to guide the DDA budget to be able to fully support Downtown Streetscape revitalization

Goal 2: To Enhance Connections with Stakeholders

- ✓ Engage Downtown stakeholders in the Streetscape revitalization plan

Goal 3: To Continually Improve the City Organization

- ✓ Continue to work and communicate with the Transportation and Parks Departments to

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Host new “Back to School” community fundraising event Downtown this fall

Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Building Improvement Expenditures	\$15,780,000	\$15,000,000	\$15,000,000	✓			
	Net New Downtown Businesses Recruited	4	2	2	✓			
	Street Performer Permits	110	110	110	✓			
	Number of Businesses Downtown	195	198	200	✓			
	* Square Footage Total	1,995,884	1,999,321	2,032,926				
	Square Footage Use							
	Office	709,821	709,821	709,821				
	Retail	492,041	492,041	495,898				
	Residential	375,647	379,084	408,832				
	Amenities					✓		
	Public Benches (Victor Stanley & Porter)	46	47	47				
	Private Benches	28	28	28				
	Trash Cans	67	67	67				
	Recycle Cans	2	2	6				
	Planter Urns	64	58	58				
	Trees Total in Tree Management District	268	268	268				
	Trees Replaces	-	-	-				
	Bike Racks	14	14	14				
	Bikes Accommodated	100	100	100				

* Square footage reflects the C-3 district.

* 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

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	42,500	37,500	-	-	-	-	0.0%
Charges for Services	48,089	71,426	61,000	61,000	64,000	3,000	4.9%
Rent							
- Armory	9,395	-	6,000	6,000	6,000	-	0.0%
- Other Than Armory	5,385	165	1,500	1,500	3,000	1,500	100.0%
Interest	2,283	142,347	25,000	25,000	25,000	-	0.0%
Other	464,553	325,551	675,941	675,941	692,967	17,026	2.5%
Transfers In	100,000	100,000	100,000	100,000	100,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 672,205	\$ 676,989	\$ 869,441	\$ 869,441	\$ 890,967	21,526	2.5%
FUNDING USES -							
Personnel Services	422,060	389,776	459,920	459,920	462,697	2,777	0.6%
Other Current Expenditures -							
- Supplies / Maintenance	125,292	41,311	55,595	55,595	55,130	(465)	-0.8%
- Contractual	69,570	37,197	14,000	14,000	14,000	-	0.0%
- Other	146,373	168,585	225,045	225,045	244,259	19,214	8.5%
Depreciation	130,415	114,881	114,881	114,881	114,881	-	0.0%
TOTAL FUNDING USES	\$ 893,710	\$ 751,750	\$ 869,441	\$ 869,441	\$ 890,967	21,526	2.5%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (221,505)	\$ (74,761)	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Non-Expendable	110,000	210,000	210,000	210,000	210,000		
Net Investment in Capital Assets	997,929	883,048	768,167	768,167	653,286		
Restricted - Legally	492,978	328,586	328,586	328,586	328,586		
Restricted - Board Action	1,063,576	972,682	972,682	972,682	972,682		
Undesignated / Unreserved	(1,107,929)	(912,523)	(797,642)	(797,642)	(682,761)		
TOTAL FUND EQUITY	\$ 1,556,554	\$ 1,481,793	\$ 1,481,793	\$ 1,481,793	\$ 1,481,793		
-- STAFFING --							
Full-Time Positions	7.00	7.00	7.00	7.00	7.00		
Part-Time Positions	1.92	2.07	2.82	2.82	2.82		



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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	208,774	277,016	356,370	343,580	502,300	145,930	40.9%
Interest & Rents	4,669	1,724	1,000	2,500	27,000	26,000	2600.0%
TOTAL FUNDING SOURCES	\$ 213,443	\$ 278,740	\$ 357,370	\$ 346,080	\$ 529,300	171,930	48.1%
FUNDING USES -							
Other Current Expenditures -							
- Contractual	116,751	131,625	448,089	313,385	615,372	167,283	37.3%
- Other	9,914	12,142	26,300	22,695	106,700	80,400	305.7%
Capital Outlay	-	8,000	10,000	10,000	-	(10,000)	-100.0%
TOTAL FUNDING USES	\$ 126,665	\$ 151,767	\$ 484,389	\$ 346,080	\$ 722,072	237,683	49.1%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 86,778	\$ 126,973	\$ (127,019)	\$ -	\$ (192,772)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	192,820	319,793	192,774	319,793	127,021		
TOTAL FUND EQUITY	\$ 192,820	\$ 319,793	\$ 192,774	\$ 319,793	\$ 127,021		

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

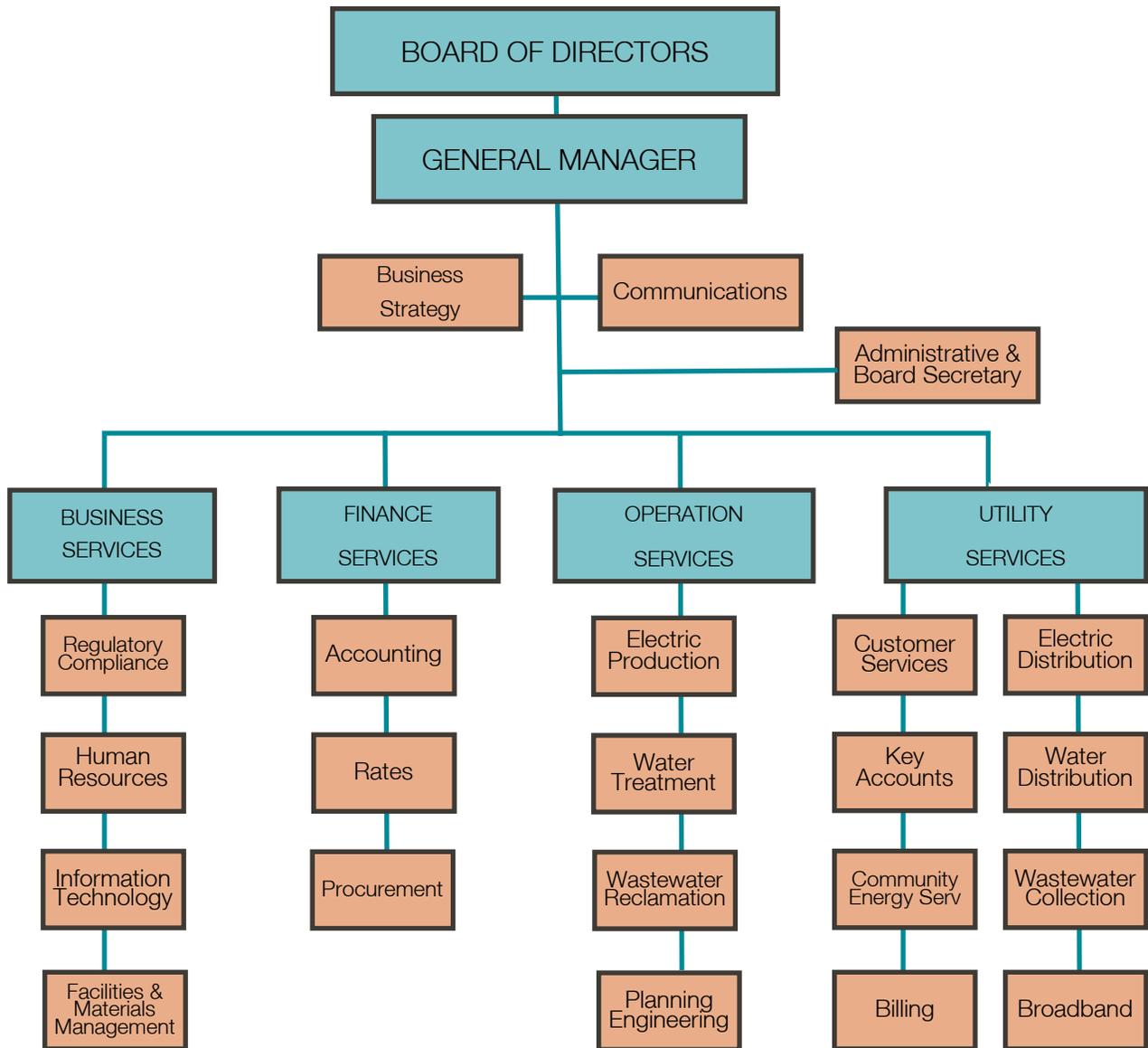


Overview

This group provides essential, economical, and innovative utility solutions for the Holland community, including electricity, water, wastewater and broadband services. It operates socially and environmentally responsible utility enterprises that are able to expand and sustain a highly functional, reliable, and efficient local infrastructure, supporting economic development and quality of life in the community. For more information please visit:

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

HOLLAND BOARD OF PUBLIC WORKS



Rev 2022.03.23



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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	104,417,005	108,073,869	96,894,073	98,389,517	98,309,416	1,415,343	1.5%
Interest & Rents	3,589,427	443,990	469,626	38,775	468,733	(893)	-0.2%
Other	-	254,065	(6,559,248)	(298,155)	(3,345,713)	3,213,535	0.0%
TOTAL FUNDING SOURCES	\$ 108,006,432	\$ 108,771,924	\$ 90,804,451	\$ 98,130,137	\$ 95,432,436	4,627,985	5.1%

FUNDING USES -							
Personnel Services	13,355,086	12,125,892	13,631,623	12,738,045	14,541,291	909,668	6.7%
Other Current Expenditures -							
- Supplies / Maintenance	4,905,840	6,413,165	8,151,492	6,854,375	6,372,554	(1,778,938)	-21.8%
- Contractual	3,899,611	4,044,245	4,666,156	4,640,540	5,616,792	950,636	20.4%
- Electric Utility Production	31,994,196	34,157,428	38,636,988	38,633,234	41,621,464	2,984,476	7.7%
- Other	1,379,086	767,143	2,553,283	862,242	1,135,472	(1,417,811)	-55.5%
Capital Outlay	4,705,578	5,007,916	13,282,871	8,592,421	20,588,568	7,305,697	55.0%
Debt Service Payments							
- Principal	885,303	108,129,958	97,204,940	20,935,745	13,721,946	(83,482,994)	-85.9%
- Interest & Fees	5,986,584	2,741,627	(2,195,540)	56,893	40,924	2,236,464	-101.9%
Transfers Out	7,656,276	7,968,900	8,595,384	8,595,384	8,456,856	(138,528)	-1.6%
Depreciation	15,111,318	13,191,159	13,469,430	13,199,224	13,278,744	(190,686)	-1.4%
TOTAL FUNDING USES	\$ 89,878,878	\$ 194,547,433	\$ 197,996,627	\$ 115,108,103	\$ 125,374,611	(72,622,016)	-36.7%

-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 23,718,435	\$ 27,362,365	\$ 3,295,635	\$ 12,550,200	\$ 4,368,339		
ENDING BALANCE -							
Investment in Capital Assets	159,495,444	261,932,759	247,684,176	252,374,626	247,552,738		
Designated / Reserved	17,241,216	6,099,040	23,631,000	27,911,360	20,708,395		
Undesignated / Unreserved	146,903,082	82,970,308	82,982,566	83,266,321	99,659,513		
TOTAL FUND EQUITY	\$ 323,639,742	\$ 351,002,107	\$ 354,297,742	\$ 363,552,307	\$ 367,920,646		

-- STAFFING --							
Total Positions	92.00	93.50	94.50	94.50	95.82		

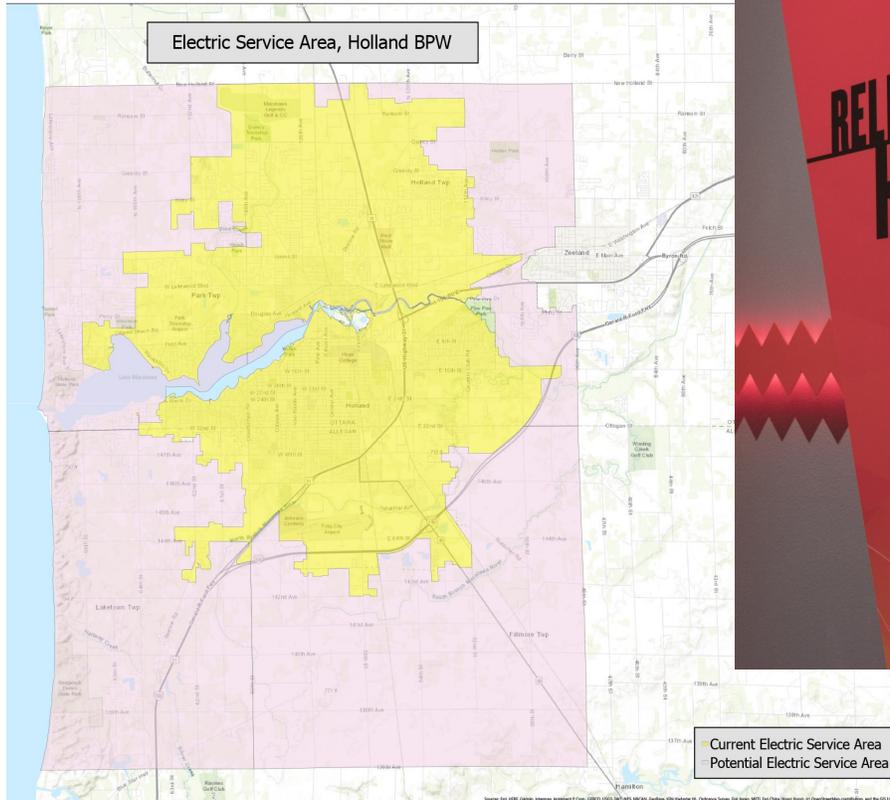


Performance Measures

		FY-2021 Actual	FY-2022 Projected	FY-2023 Projected	Strategic Goals*			
					1	2	3	4
-- PERFORMANCE MEASURES --								
Output	ELECTRIC PRODUCTION AND DISTRIBUTION				✓			
	Peak kW	223.0	233.6	231.9				
	Total Number of Customers	29,967	30,119	30,125				
	kWh Sales Total	1,069,653,198	1,081,644,893	1,081,614,692				
	Revenue per Unit	0.09262	0.08482	0.08541				
	Cost per Unit	0.06729	0.07361	0.07635				
	Residential Avg. Usage - kWh per month	615.4	608.1	600.7				
	KWH SALES				✓			
	Residential	186,971,497	181,349,816	182,522,363				
	Commercial	298,618,763	312,045,448	304,706,821				
	Industrial	584,062,938	588,249,629	594,385,208				
	Total	1,069,653,198	1,081,644,893	1,081,614,392				

* 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 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 the 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	12,430,481	12,162,493	12,377,604	12,978,140	12,926,803	549,199	4.4%
Interest & Rents	251,630	26,626	120,371	89,459	94,713	(25,658)	-21.3%
Other	177,920	414,547	888,914	3,904,898	7,524,237	6,635,323	746.5%
TOTAL FUNDING SOURCES	\$ 12,860,031	\$ 12,603,666	\$ 13,386,889	\$ 16,972,497	\$ 20,545,753	7,158,864	53.5%
FUNDING USES -							
Personnel Services	3,888,957	3,744,913	4,253,704	3,812,499	4,176,203	(77,501)	-1.8%
Other Current Expenditures -							
- Supplies / Maintenance	850,663	612,878	800,965	693,484	748,817	(52,148)	-6.5%
- Contractual	384,029	451,770	453,749	566,586	592,305	138,556	30.5%
- Wastewater Utility Production	2,786,495	2,680,081	3,095,959	3,832,801	3,167,684	71,725	2.3%
- Other	179,517	296,885	310,889	302,235	391,210	80,321	25.8%
Capital Outlay	5,345,663	8,490,357	17,444,581	21,305,019	11,547,604	(5,896,977)	-33.8%
Debt Service Payments							
- Principal	672,360	943,110	705,210	705,210	725,206	19,996	2.8%
- Interest & Fees	272,031	279,157	490,310	367,749	602,559	112,249	22.9%
Depreciation	3,302,604	3,347,943	3,477,069	3,410,021	3,454,249	(22,820)	-0.7%
TOTAL FUNDING USES	\$ 17,682,319	\$ 20,847,094	\$ 31,032,436	\$ 34,995,604	\$ 25,405,837	(5,626,599)	-18.1%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 1,195,735	\$ 1,190,039	\$ 504,244	\$ 3,987,122	\$ 7,412,726		
ENDING BALANCE -							
Investment in Capital Assets	55,745,189	56,980,992	23,157,905	28,508,019	25,656,329		
Designated / Reserved	6,143,737	4,468,955	8,664,438	6,901,588	7,344,921		
Undesignated / Unreserved	9,492,901	11,121,919	41,253,767	41,149,381	50,970,464		
TOTAL FUND EQUITY	\$ 71,381,827	\$ 72,571,866	\$ 73,076,110	\$ 76,558,988	\$ 83,971,714		
- - STAFFING - -							
Total Positions	43.90	44.63	45.15	45.15	45.79		

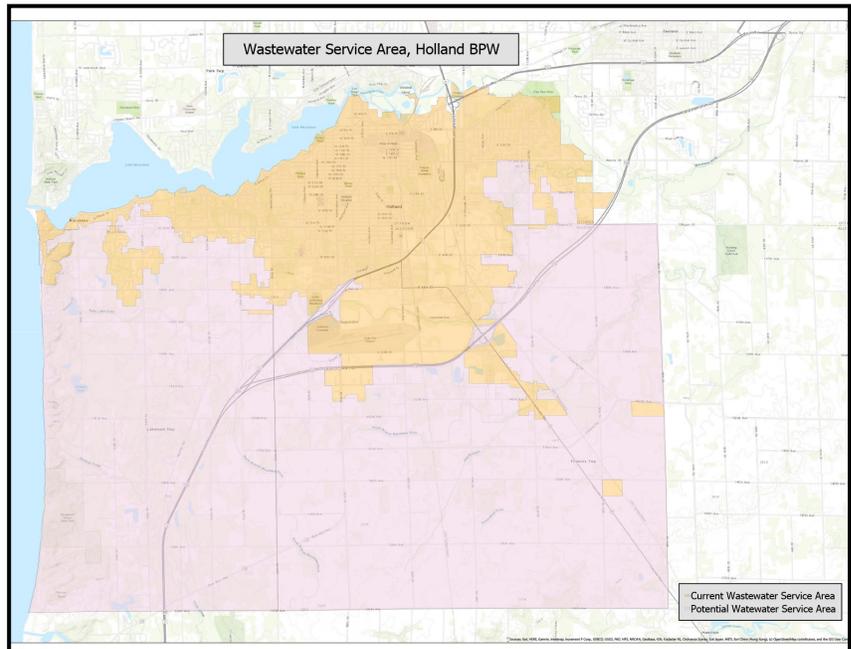


Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Total gallons treated (mg)	3,082	3,097	3,090			✓	
	Total number of customers	12,935	12,963	12,790			✓	
	CCF Sales (Retail only)	1,663,033	1,692,114	1,643,075			✓	
	Revenue per Unit (Retail only)	4,536	4,654	4,983			✓	
	Cost per unit (all units)	3,184	3,433	3,545			✓	
	Residential Avg. Usage - CCF per month	3.1	3.0	3.0			✓	
	CCF Sales (Wholesale)	1,891,102	1,918,103	1,931,822			✓	
	Revenue per Unit (Wholesale)	1,236	1,154	1,078			✓	
	CCF Sales							✓
	Residential	651,512	641,959	630,715				
	Commercial	715,679	749,522	713,669				
	Industrial	295,842	300,633	298,691				
	Wholesale	1,891,102	1,918,103	1,931,822				
	Total	3,554,135	3,610,217	3,574,897				

* 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

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

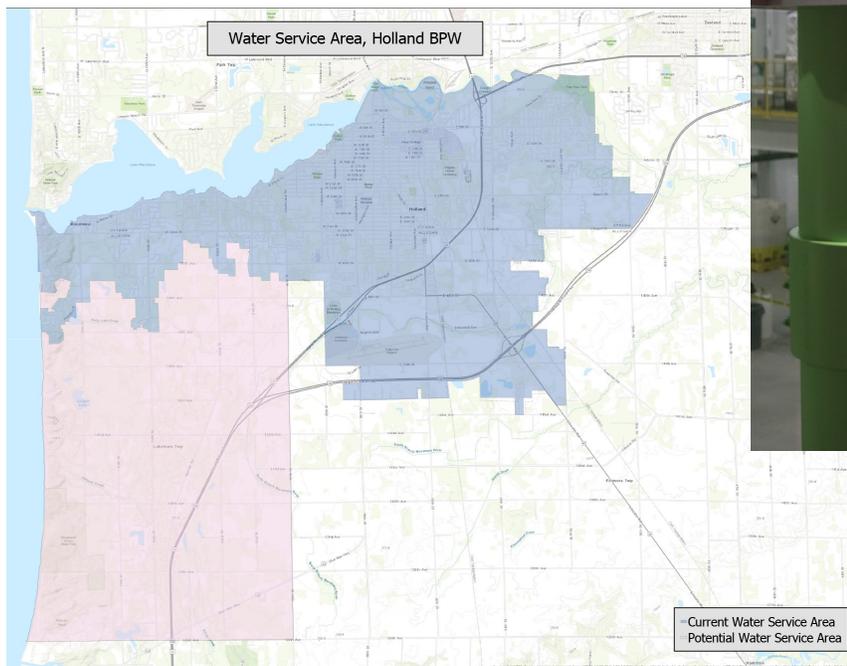
Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	10,912,713	12,490,007	12,774,764	12,507,085	13,136,772	362,008	2.8%
Interest & Rents	171,584	24,176	65,811	57,073	98,501	32,690	49.7%
Other	6,149	137,095	193,500	221,009	55,500	(138,000)	-71.3%
TOTAL FUNDING SOURCES	\$ 11,090,446	\$ 12,651,278	\$ 13,034,075	\$ 12,785,167	\$ 13,290,773	256,698	2.0%
FUNDING USES -							
Personnel Services	3,252,932	3,364,976	3,349,963	3,468,740	3,840,209	490,246	14.6%
Other Current Expenditures -							
- Supplies / Maintenance	877,889	951,972	1,450,684	1,075,395	1,749,602	298,918	20.6%
- Contractual	323,609	451,770	412,119	526,560	586,519	174,400	42.3%
- Water Utility Production	735,482	1,462,146	782,663	729,556	907,564	124,901	16.0%
- Other	115,423	296,885	214,184	237,047	308,418	94,234	44.0%
Capital Outlay	3,329,230	7,670,893	17,507,198	16,998,026	11,518,451	(5,988,747)	-34.2%
Debt Service Payments							
- Principal	1,579,920	1,102,060	1,688,484	1,583,484	1,612,025	(76,459)	-4.5%
- Interest & Fees	290,348	240,785	1,034,089	454,289	505,540	(528,549)	-51.1%
Depreciation	1,970,195	2,024,782	2,169,145	2,240,005	2,448,329	279,184	12.9%
TOTAL FUNDING USES	\$ 12,475,028	\$ 17,566,269	\$ 28,608,529	\$ 27,313,102	\$ 23,476,657	(5,131,872)	-17.9%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 3,524,568	\$ 3,857,962	\$ 3,621,228	\$ 4,053,575	\$ 2,944,592		
ENDING BALANCE -							
Investment in Capital Assets	39,117,499	45,395,856	26,771,492	27,532,071	25,589,282		
Designated / Reserved	1,384,647	499,500	4,648,164	7,630,190	2,115,573		
Undesignated / Unreserved	13,243,590	11,708,342	29,805,270	26,495,012	36,897,010		
TOTAL FUND EQUITY	\$ 53,745,736	\$ 57,603,698	\$ 61,224,926	\$ 61,657,273	\$ 64,601,865		
-- STAFFING --							
Total Positions	37.10	37.87	38.35	38.35	38.89		

Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Peak (MG)	30	31	31	✓		✓	
	Gallons Treated (MG)	5,381	5,500	5,500			✓	
	CCF Sales (Retail only)	2,746,776	3,624,619	3,701,177			✓	
	Revenue per Unit (Retail only)	2.818	2.813	2.848			✓	
	Cost per unit	1.114	1.311	1.484			✓	
	Residential Avg. usage - CCF per month	7.44	9.85	9.59			✓	
	CCF Sales (Wholesale)	3,785,255	2,768,900	2,768,900			✓	
	Revenue per Unit (Wholesale)	0.669	0.694	0.731			✓	
	CCF Sales							✓
	Residential	983,687	1,670,252	1,700,801				
	Commercial/Industrial	1,237,372	1,379,776	1,427,562				
	Industrial	525,717	574,591	572,814				
	Resales	3,785,255	2,768,900	2,711,626				
	Total	6,532,031	6,393,519	6,412,803				

* 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 2023 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Intergovernmental	-	241,989	-	-	-	-	0.0%
Charges for Services	2,109,263	2,222,153	2,325,600	2,320,550	2,584,000	258,400	11.1%
Interest & Rents	20,155	6,465	5,000	4,500	4,000	(1,000)	-20.0%
Other	-	140,559	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 2,129,418	\$ 2,611,166	\$ 2,330,600	\$ 2,325,050	\$ 2,588,000	257,400	11.0%
FUNDING USES -							
Personnel Services	135,439	120,837	159,955	137,494	146,331	(13,624)	-8.5%
Other Current Expenditures -							
- Supplies / Maintenance	109,279	558,627	72,800	38,020	83,500	10,700	14.7%
- Contractual	1,832,272	1,936,567	2,378,010	2,305,450	2,433,860	55,850	2.3%
- Other	8,003	8,156	8,991	11,116	24,514	15,523	172.7%
TOTAL FUNDING USES	\$ 2,084,993	\$ 2,624,187	\$ 2,619,756	\$ 2,492,080	\$ 2,688,205	68,449	2.6%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 44,425	\$ (13,021)	\$ (289,156)	\$ (167,030)	\$ (100,205)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,215,586	1,202,565	913,409	1,035,535	935,330		
TOTAL FUND EQUITY	\$ 1,215,586	\$ 1,202,565	\$ 913,409	\$ 1,035,535	\$ 935,330		
-- STAFFING --							
Full-Time Positions	1.37	1.32	1.27	1.27	1.27		
Part-Time Positions	-	-	1.10	-	-		



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Project Pride						✓	
	Pounds trash collected through coupons redeemed	464,000	470,000	950,000				
	Coupons redeemed	2,356	2,400	2,450				
	Recyclable Materials						✓	
	Pounds of recyclable materials not sent to landfill	3,025,612	3,577,000	3,793,000				
	Curbside Recycling - types of Waste Recycled in Pounds						✓	
	Fiber - Newsprint and Corrugated	1,944,387	2,400,000	2,500,000				
	Dairy plastic - #1 & #2 Colored	508,813	600,000	700,000				
	Aluminum	12,115	12,000	13,000				
	Steel Cans	157,489	160,000	170,000				
	Glass	402,809	405,000	410,000				
	Total Pounds Collected Curbside	3,025,613	3,577,000	3,793,000				
	Refuse						✓	
	1 Bag/month	96	100	125				
	2 Bag/month	45	60	60				
	32 Gallon weekly	2,470	2,500	2,600				
	65 Gallon weekly	3,615	3,700	3,750				
	90 Gallon weekly	3,356	2,400	3,450				
	Yardwaste	2,456	2,600	3,300				
	Total Refuse	12,038	11,360	13,285				
	Multi Family - 2 yard	5	5	5			✓	
	Multi Family - 4 yard	1	1	1			✓	
	Multi Family - 6 yard	3	3	3			✓	
	Total Yard Multi Family	9	9	9				
	Multi Family - 4 Units	5	5	5			✓	
	Multi Family - 8 Units	2	2	2			✓	
	Multi Family - 12 Units	-	-	-			✓	
	Multi Family - 16 Units	1	1	1			✓	
Total Units Multi Family	8	8	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



Prior to the recycling cart rollout in Spring 2021, an average household recycled approximately five pounds per month. Since launching the recycling carts, an average household recycles approximately 23 pounds per month with 77% approximate participation.

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	427	8,289	-	-	-	-	0.0%
Charges for Services	421,445	1,134,960	1,123,500	1,086,608	1,310,700	187,200	16.7%
Interest & Rents	46,539	965	65,000	56,200	76,000	11,000	16.9%
Other	4,672	5,932	11,650	48,790	8,000	(3,650)	-31.3%
Transfers In	753	2,554	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 473,836	\$ 1,152,700	\$ 1,200,150	\$ 1,191,598	\$ 1,394,700	194,550	16.2%
FUNDING USES -							
Personnel Services	523,086	523,382	687,422	683,199	734,516	47,094	6.9%
Other Current Expenditures -							
- Supplies / Maintenance	150,278	82,946	115,350	110,367	121,700	6,350	5.5%
- Contractual	49,411	39,910	83,050	53,250	81,050	(2,000)	-2.4%
- Other	73,276	72,551	105,665	102,665	105,936	271	0.3%
Capital Outlay	60,288	-	105,500	75,439	395,000	289,500	274.4%
Depreciation	157,289	157,768	158,000	158,000	158,000	-	0.0%
TOTAL FUNDING USES	\$ 1,013,628	\$ 876,557	\$ 1,254,987	\$ 1,182,920	\$ 1,596,202	341,215	27.2%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (479,504)	\$ 276,143	\$ 50,663	\$ 84,117	\$ 193,498		
ENDING BALANCE -							
Investment in Capital Assets	2,766,916	2,609,149	2,556,649	2,526,588	2,763,588		
Undesignated / Unreserved	512,938	946,848	1,050,011	1,113,526	1,070,024		
TOTAL FUND EQUITY	\$ 3,279,854	\$ 3,555,997	\$ 3,606,660	\$ 3,640,114	\$ 3,833,612		
- - STAFFING - -							
Full-Time Positions	3.08	2.08	2.08	2.08	2.71		
Part-Time Positions	13.45	13.95	15.05	15.03	14.03		

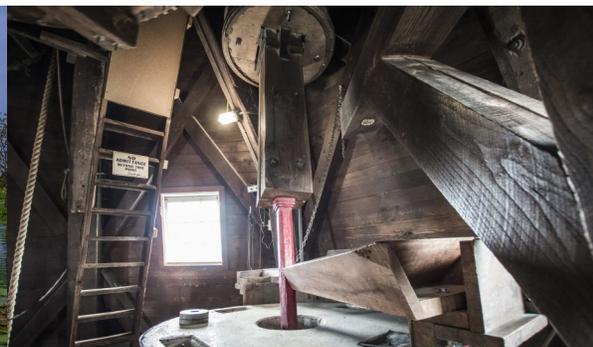


Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Regular Paid Visitors							
	Total Number of Paid Visitors (excluding Special Events)	131,465	120,000	125,000	✓			
	Total Number of Bus Groups (includes Student Groups)	43	60	70	✓			
	Visitors during Tulip Time Dates Only	47,314	45,000	45,000	✓			
	Percent of Visitors during Tulip Time	35%	38%	36%	✓			
	Friends of WIG Memberships Sold	90	100	110	✓			
	Unpaid Visitors							
	Local Visitors - Free Admission during Opening Hours	10,742	11,000	12,000				✓
	Visitors Community Day (rotates b/t Hope College & WIG)	N/A	N/A	2,000				✓
	Programs, Weddings & Rentals							
	Staff-Run Programs	-	5	15				✓
	Attendance at Programs	-	200	750				✓
	Number of Weddings	7	15	20	✓			
	Number of Hosted Events	6	6	8	✓			
	Attendance at Weddings & Hosted Events	2,176	4,000	5,000	✓			
	Other							
	Horticultural Volunteer Hours	521	600	700	✓			✓
	Run of the Mill Registrants	-	-	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 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	1	1	1	1	1	-	0.0%
TOTAL FUNDING SOURCES	\$ 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	676,053	652,044	628,044	628,044	604,044		
Undesignated / Unreserved	12	13	14	14	15		
TOTAL FUND EQUITY	\$ 676,065	\$ 652,057	\$ 628,058	\$ 628,058	\$ 604,059		

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Taxes & Special Assessments	107,937	111,104	115,632	121,350	123,100	7,468	6.5%
Charges for Services	39,472	27,187	3,055	-	-	(3,055)	-100.0%
TOTAL FUNDING SOURCES	\$ 147,409	\$ 138,291	\$ 118,687	\$ 121,350	\$ 123,100	4,413	3.7%
FUNDING USES -							
Personnel Services	42,173	27,507	-	-	-	-	0.0%
Other Current Expenditures -							
- Other	106,725	111,157	118,687	121,350	123,100	4,413	3.7%
Depreciation	370,119	370,120	370,000	370,000	370,000	-	0.0%
TOTAL FUNDING USES	\$ 519,017	\$ 508,784	\$ 488,687	\$ 491,350	\$ 493,100	4,413	0.9%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (371,608)	\$ (370,493)	\$ (370,000)	\$ (370,000)	\$ (370,000)		
ENDING BALANCE -							
Investment in Capital Assets	8,214,817	7,844,697	7,474,697	7,474,697	7,104,697		
Undesignated / Unreserved	1,106	733	733	733	733		
TOTAL FUND EQUITY	\$ 8,215,923	\$ 7,845,430	\$ 7,475,430	\$ 7,475,430	\$ 7,105,430		
-- STAFFING --							
Full-Time Positions	0.40	0.20	-	-	-		
Part-Time Positions	0.50	0.40	-	-	-		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Transfers In	567,831	613,586	700,380	700,987	654,210	(46,170)	-6.6%
TOTAL FUNDING SOURCES	\$ 567,831	\$ 613,586	\$ 700,380	\$ 700,987	\$ 654,210	(46,170)	-6.6%
FUNDING USES -							
<u>City of Holland</u>							
Personnel Services	44,259	24,871	25,480	26,734	37,644	12,164	47.7%
Other Current Expenditures -							
- Supplies / Maintenance	673	597	-	-	-	-	0.0%
- Contractual	604	-	-	-	-	-	0.0%
- Other	36,451	35,682	38,575	38,228	40,786	2,211	5.7%
City of Holland Subtotal	81,987	61,150	64,055	64,962	78,430	14,375	22.4%
<u>Management Services</u>							
Other Current Expenditures -							
- Contractual	448,444	534,436	597,500	597,200	542,780	(54,720)	-9.2%
- Other	37,400	18,000	38,825	38,825	33,000	(5,825)	-15.0%
Management Services Subtotal	485,844	552,436	636,325	636,025	575,780	(60,545)	-9.5%
TOTAL FUNDING USES	\$ 567,831	\$ 613,586	\$ 700,380	\$ 700,987	\$ 654,210	(46,170)	-6.6%

- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-	-	-
Undesignated / Unreserved	-	-	-	-	-	-	-
TOTAL FUND EQUITY	\$ -	-					

- - STAFFING - -							
Full-Time Positions	0.20	0.20	0.20	0.20	0.35		



Budget Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	2,991	2,874	3,100	3,000	3,000	(100)	-3.2%
Interest & Rents	7	1	-	5	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 2,998	\$ 2,875	\$ 3,100	\$ 3,005	\$ 3,000	(100)	-3.2%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	2,852	1,904	2,800	2,500	2,500	(300)	-10.7%
- Other	296	228	300	350	350	50	16.7%
TOTAL FUNDING USES	\$ 3,148	\$ 2,132	\$ 3,100	\$ 2,850	\$ 2,850	(250)	-8.1%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (150)	\$ 743	\$ -	\$ 155	\$ 150		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	5	748	748	903	1,053		
TOTAL FUND EQUITY	\$ 5	\$ 748	\$ 748	\$ 903	\$ 1,053		



Budget Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	4,568	4,505	4,550	4,950	5,700	1,150	25.3%
Interest & Rents	68	18	-	20	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 4,636	\$ 4,523	\$ 4,550	\$ 4,970	\$ 5,700	1,150	25.3%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	2,194	1,849	2,500	2,500	2,500	-	0.0%
- Other	3,221	3,020	3,500	4,000	4,000	500	14.3%
TOTAL FUNDING USES	\$ 5,415	\$ 4,869	\$ 6,000	\$ 6,500	\$ 6,500	500	8.3%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (779)	\$ (346)	\$ (1,450)	\$ (1,530)	\$ (800)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	3,363	3,017	1,567	1,487	687		
TOTAL FUND EQUITY	\$ 3,363	\$ 3,017	\$ 1,567	\$ 1,487	\$ 687		

Budget Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	1,474	1,328	1,500	1,500	1,500	-	0.0%
Interest & Rents	29	9	20	15	15	(5)	-25.0%
TOTAL FUNDING SOURCES	\$ 1,503	\$ 1,337	\$ 1,520	\$ 1,515	\$ 1,515	(5)	-0.3%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	328	579	650	650	650	-	0.0%
- Other	324	340	650	650	650	-	0.0%
TOTAL FUNDING USES	\$ 652	\$ 919	\$ 1,300	\$ 1,300	\$ 1,300	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 851	\$ 418	\$ 220	\$ 215	\$ 215		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	2,137	2,555	2,775	2,770	2,985		
TOTAL FUND EQUITY	\$ 2,137	\$ 2,555	\$ 2,775	\$ 2,770	\$ 2,985		

Budget Summary

Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	50	-	50	50	50	-	0.0%
Interest & Rents	11	3	5	5	5	-	0.0%
TOTAL FUNDING SOURCES	\$ 61	\$ 3	\$ 55	\$ 55	\$ 55	-	0.0%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	-	-	100	100	100	-	0.0%
TOTAL FUNDING USES	\$ -	\$ -	\$ 100	\$ 100	\$ 100	-	0.0%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 61	\$ 3	\$ (45)	\$ (45)	\$ (45)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	623	626	581	581	536		
TOTAL FUND EQUITY	\$ 623	\$ 626	\$ 581	\$ 581	\$ 536		

ENTERPRISE FUNDS

INTERNAL SERVICE FUNDS

(Full Accrual)

- Technology Services
- Fuel Dispensing
- Postage Services
- Telephony Services
- Centralized 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	-	28,032	-	-	-	-	0.0%
Charges for Services	553,315	569,006	760,700	749,753	809,106	48,406	6.4%
Interest & Rents	6,625	880	2,000	250	250	(1,750)	-87.5%
Transfers In	100,000	100,000	100,000	100,000	100,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 659,940	\$ 697,918	\$ 862,700	\$ 850,003	\$ 909,356	46,656	5.4%
FUNDING USES -							
Personnel Services	378,916	415,011	450,242	434,080	453,490	3,248	0.7%
Other Current Expenditures -							
- Supplies / Maintenance	386,502	366,341	414,844	460,697	453,437	38,593	9.3%
- Contractual	1,466	-	7,500	10,452	3,000	(4,500)	-60.0%
- Other	29,240	35,807	51,325	24,325	36,225	(15,100)	-29.4%
Capital Outlay	17,033	56,841	47,924	31,925	443,035	395,111	824.5%
Depreciation	74,716	53,599	75,000	55,000	60,000	(15,000)	-20.0%
TOTAL FUNDING USES	\$ 887,873	\$ 927,599	\$ 1,046,835	\$ 1,016,479	\$ 1,449,187	402,352	38.4%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (210,900)	\$ (172,840)	\$ (136,211)	\$ (134,551)	\$ (96,796)		
ENDING BALANCE -							
Investment in Capital Assets	176,040	171,288	144,212	148,213	531,248		
Capital Replacement Reserve	100,000	100,000	100,000	100,000	100,000		
Undesignated / Unreserved	278,202	110,114	979	(1,362)	(481,193)		
TOTAL FUND EQUITY	\$ 554,242	\$ 381,402	\$ 245,191	\$ 246,851	\$ 150,055		
- - STAFFING - -							
Full-Time Positions	4.20	4.20	4.20	4.20	4.20		



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	Equipment Maintained					✓		
	Servers	18	18	18				
	Mobile Devices	285	281	280				
	Printers	60	60	60				
	Surveillance Cameras	124	130	140				
	Help Desk Tickets Addressed	276	275	300				✓
	City of Holland Website Visitors	146,030	172,000	175,000	✓			

*Strategic Goals:

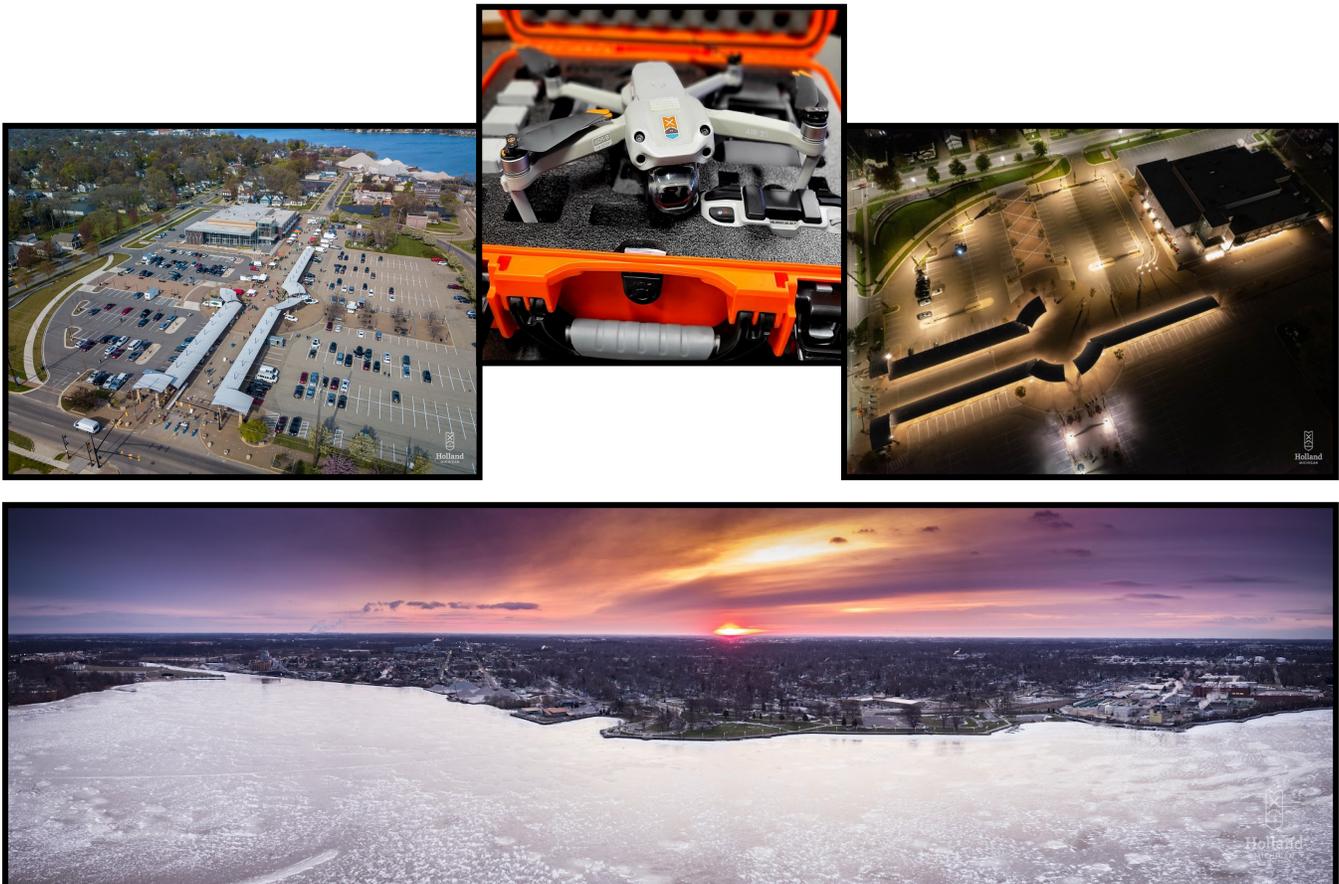
1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders

Spotlight



Remote Work Capability

The City continues to increase remote working capabilities following the need related to COVID-19. Over half of City employees that use mobile devices to perform their job duties are now able to do so remotely if necessary.





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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	-	-	-	6,424	-	-	0.0%
Charges for Services	510,382	444,393	725,500	754,811	946,000	220,500	30.4%
Interest & Rents	-	86	-	-	-	-	0.0%
Other	-	9,392	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 510,382	\$ 453,871	\$ 725,500	\$ 761,235	\$ 946,000	\$ 220,500	30.4%
FUNDING USES -							
Personnel Services	5,925	4,775	7,997	7,997	8,611	614	7.7%
Other Current Expenditures -							
- Supplies / Maintenance	494,269	432,942	694,200	730,735	916,800	222,600	32.1%
- Contractual	-	909	1,000	1,750	3,200	2,200	220.0%
- Other	6,234	1,745	6,533	7,443	7,709	1,176	18.0%
Capital Outlay	7,360	10,997	5,286	5,300	-	(5,286)	-100.0%
Depreciation	14,606	14,605	15,600	15,400	15,400	(200)	-1.3%
TOTAL FUNDING USES	\$ 528,394	\$ 465,973	\$ 730,616	\$ 768,625	\$ 951,720	221,104	30.3%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (10,652)	\$ (1,105)	\$ 170	\$ (2,090)	\$ (5,720)		
ENDING BALANCE -							
Investment in Capital Assets	233,741	230,133	225,412	220,033	204,633		
Undesignated / Unreserved	36,882	39,385	44,276	47,395	57,075		
TOTAL FUND EQUITY	\$ 270,623	\$ 269,518	\$ 269,688	\$ 267,428	\$ 261,708		
- - 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	18,607	22,654	23,200	20,500	22,900	(300)	-1.3%
Interest & Rents	81	20	-	50	100	100	100.0%
TOTAL FUNDING SOURCES	\$ 18,688	\$ 22,674	\$ 23,200	\$ 20,550	\$ 23,000	(200)	-0.9%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	16,655	20,028	20,600	19,000	21,000	400	1.9%
- Other	2,413	2,639	2,700	2,750	2,750	50	1.9%
TOTAL FUNDING USES	\$ 19,068	\$ 22,667	\$ 23,300	\$ 21,750	\$ 23,750	450	1.9%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (380)	\$ 7	\$ (100)	\$ (1,200)	\$ (750)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	8,357	8,364	8,264	7,164	6,414		
TOTAL FUND EQUITY	\$ 8,357	\$ 8,364	\$ 8,264	\$ 7,164	\$ 6,414		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Charges for Services	146,823	149,803	147,400	141,800	153,375	5,975	4.1%
Interest & Rents	299	74	-	100	150	150	100.0%
TOTAL FUNDING SOURCES	\$ 147,122	\$ 149,877	\$ 147,400	\$ 141,900	\$ 153,525	6,125	4.2%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	-	-	200	-	-	(200)	-100.0%
- Other	146,845	149,803	149,700	141,850	153,475	3,775	2.5%
Depreciation	17,298	10,090	-	846	-	-	0.0%
TOTAL FUNDING USES	\$ 164,143	\$ 159,893	\$ 149,900	\$ 142,696	\$ 153,475	3,575	2.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (17,021)	\$ (10,016)	\$ (2,500)	\$ (796)	\$ 50		
ENDING BALANCE -							
Investment in Capital Assets	10,936	846	846	-	-		
Undesignated / Unreserved	17,394	17,468	14,968	17,518	17,568		
TOTAL FUND EQUITY	\$ 28,330	\$ 18,314	\$ 15,814	\$ 17,518	\$ 17,568		

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Intergovernmental	40	-	-	-	-	-	0.0%
Charges for Services	435,110	343,751	556,400	426,200	560,200	3,800	0.7%
Interest & Rents	1,947,984	2,157,290	2,462,427	2,485,027	2,760,004	297,577	12.1%
Other	5,720	54,355	104,000	80,000	98,500	(5,500)	-5.3%
Transfers In	-	35,021	-	-	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 2,388,854	\$ 2,590,417	\$ 3,122,827	\$ 2,991,227	\$ 3,418,704	295,877	9.5%
FUNDING USES -							
Personnel Services	695,727	725,537	782,835	790,531	1,022,075	239,240	30.6%
Other Current Expenditures -							
- Supplies / Maintenance	778,356	731,806	816,125	827,725	894,925	78,800	9.7%
- Contractual	10,036	9,604	10,975	11,400	12,950	1,975	18.0%
- Other	371,902	399,165	413,794	404,069	427,758	13,964	3.4%
Capital Outlay	896,757	642,746	1,122,780	1,122,780	1,128,500	5,720	0.5%
Transfers Out	-	-	130,000	130,000	150,000	20,000	15.4%
Depreciation	627,217	629,486	675,000	675,000	675,000	-	0.0%
TOTAL FUNDING USES	\$ 3,379,995	\$ 3,138,344	\$ 3,951,509	\$ 3,961,505	\$ 4,311,208	359,699	9.1%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ (94,384)	\$ 94,819	\$ 294,098	\$ 152,502	\$ 235,996		
ENDING BALANCE -							
Investment in Capital Assets	4,188,290	4,201,550	4,649,330	4,649,330	5,102,830		
Capital Replacement Reserve	300,000	300,000	300,000	300,000	300,000		
Undesignated / Unreserved	1,132,409	1,213,968	1,060,286	918,690	701,186		
TOTAL FUND EQUITY	\$ 5,620,699	\$ 5,715,518	\$ 6,009,616	\$ 5,868,020	\$ 6,104,016		
- - STAFFING - -							
Full-Time Positions	7.01	7.01	9.01	8.01	10.02		
Part-Time Positions	2.10	2.10	2.10	2.09	2.09		



Performance Measures

		FY-2021	FY-2022	FY-2023	Strategic Goals*			
		Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Output	General Motorpool						✓	
	City Hall							
	Vehicles	14	14	14				
	Equipment	-	-	-				
	Parks & Recreation						✓	
	Vehicles	36	36	36				
	Equipment	18	18	18				
	Windmill Island						✓	
	Vehicles	4	4	4				
	Equipment	1	1	1				
	Street						✓	
	Vehicles	37	37	37				
	Equipment	49	49	49				
	Public Safety						✓	
	Cruisers	26	26	26				
	Fire Engines	5	5	5				
	Vehicles	22	22	22				
	Equipment	4	4	4				
	Macatawa Area Express (MAX)							✓
	Vehicles (Maintenance Only - Purchase excluded)	41	41	41				
Total								
Vehicles (not including MAX or Fire)	180	180	180					
Equipment	72	72	72					

** 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*

Spotlight



Alternative Fuel Vehicles

The City continues to evaluate its fleet for alternative fuel vehicle options. At the beginning of FY 2023, the City's plated fleet will be comprised of 6% electric/hybrid vehicles.



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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	122,184	158,370	50,000	50,000	50,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 122,184	\$ 158,370	\$ 50,000	\$ 50,000	\$ 50,000	-	0.0%
FUNDING USES -							
Personnel Services	122,184	158,370	50,000	50,000	50,000	-	0.0%
TOTAL FUNDING USES	\$ 122,184	\$ 158,370	\$ 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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Interest & Rents	10,273	2,534	5,000	2,660	2,400	(2,600)	-52.0%
Other	357,299	301,356	305,000	304,000	305,500	500	0.2%
TOTAL FUNDING SOURCES	\$ 367,572	\$ 303,890	\$ 310,000	\$ 306,660	\$ 307,900	(2,100)	-0.7%
FUNDING USES -							
Other Current Expenditures -							
- Other	353,322	331,754	326,000	314,030	320,000	(6,000)	-1.8%
TOTAL FUNDING USES	\$ 353,322	\$ 331,754	\$ 326,000	\$ 314,030	\$ 320,000	(6,000)	-1.8%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 14,250	\$ (27,864)	\$ (16,000)	\$ (7,370)	\$ (12,100)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	600,442	572,578	556,578	565,208	553,108		
TOTAL FUND EQUITY	\$ 600,442	\$ 572,578	\$ 556,578	\$ 565,208	\$ 553,108		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	2,886	769	1,500	1,200	1,500	-	0.0%
Other	112,349	81,028	98,500	94,500	95,000	(3,500)	-3.6%
TOTAL FUNDING SOURCES	\$ 115,235	\$ 81,797	\$ 100,000	\$ 95,700	\$ 96,500	(3,500)	-3.5%
FUNDING USES -							
Personnel Services	1,303	592	3,000	2,250	3,000	-	0.0%
Other Current Expenditures -							
- Other	89,936	31,506	77,000	50,000	51,000	(26,000)	-33.8%
TOTAL FUNDING USES	\$ 91,239	\$ 32,098	\$ 80,000	\$ 52,250	\$ 54,000	(26,000)	-32.5%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ 23,996	\$ 49,699	\$ 20,000	\$ 43,450	\$ 42,500		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	163,794	213,493	233,493	256,943	299,443		
TOTAL FUND EQUITY	\$ 163,794	\$ 213,493	\$ 233,493	\$ 256,943	\$ 299,443		

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Interest & Rents	62,658	18,762	41,000	25,500	30,000	(11,000)	-26.8%
Other	6,133,089	6,198,798	6,433,900	5,871,450	5,932,900	(501,000)	-7.8%
TOTAL FUNDING SOURCES	\$ 6,195,747	\$ 6,217,560	\$ 6,474,900	\$ 5,896,950	\$ 5,962,900	(512,000)	-7.9%
FUNDING USES -							
Personnel Services	34,699	36,736	35,670	35,670	36,523	853	2.4%
Other Current Expenditures -							
- Supplies / Maintenance	5,505	1,385	5,000	1,100	5,000	-	0.0%
- Contractual	40,125	40,609	43,200	39,860	41,600	(1,600)	-3.7%
- Other	5,105,204	5,020,246	5,611,870	6,009,050	6,214,527	602,657	10.7%
TOTAL FUNDING USES	\$ 5,185,533	\$ 5,098,976	\$ 5,695,740	\$ 6,085,680	\$ 6,297,650	601,910	10.6%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 1,010,214	\$ 1,118,584	\$ 779,160	\$ (188,730)	\$ (334,750)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	3,943,320	5,061,904	5,841,064	4,873,174	4,538,424		
TOTAL FUND EQUITY	\$ 3,943,320	\$ 5,061,904	\$ 5,841,064	\$ 4,873,174	\$ 4,538,424		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Interest & Rents	4,843	1,085	800	1,000	800	-	0.0%
Other	118,165	139,459	132,800	125,014	129,900	(2,900)	-2.2%
TOTAL FUNDING SOURCES	\$ 123,008	\$ 140,544	\$ 133,600	\$ 126,014	\$ 130,700	(2,900)	-2.2%
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	2,911	16,550	10,000	15,000	15,000	5,000	50.0%
- Other	91,565	100,326	105,000	97,214	102,000	(3,000)	-2.9%
Transfers Out	-	35,021	-	14,671	-	-	0.0%
TOTAL FUNDING USES	\$ 94,476	\$ 151,897	\$ 115,000	\$ 126,885	\$ 117,000	2,000	1.7%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 28,532	\$ (11,353)	\$ 18,600	\$ (871)	\$ 13,700		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	334,938	323,585	342,185	322,714	336,414		
TOTAL FUND EQUITY	\$ 334,938	\$ 323,585	\$ 342,185	\$ 322,714	\$ 336,414		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Interest & Rents	7,243	1,845	1,000	1,850	1,500	500	50.0%
Other	26,148	21,747	23,250	28,891	30,150	6,900	29.7%
TOTAL FUNDING SOURCES	\$ 33,391	\$ 23,592	\$ 24,250	\$ 30,741	\$ 31,650	7,400	30.5%
FUNDING USES -							
Other Current Expenditures -							
- Other	26,128	21,696	26,100	31,766	33,000	6,900	26.4%
TOTAL FUNDING USES	\$ 26,128	\$ 21,696	\$ 26,100	\$ 31,766	\$ 33,000	6,900	26.4%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 7,263	\$ 1,896	\$ (1,850)	\$ (1,025)	\$ (1,350)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	399,720	401,616	399,766	400,591	399,241		
TOTAL FUND EQUITY	\$ 399,720	\$ 401,616	\$ 399,766	\$ 400,591	\$ 399,241		

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 2020 Actual	FY 2021 Actual	FY 2022	FY 2022	FY 2023	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 22 to FY23	
						\$	%
-- FUNDING SOURCES AND USES --							
FUNDING SOURCES -							
Interest & Rents	1,308	30	100	-	-	(100)	-100.0%
Other	125,496	126,270	130,000	180,316	200,000	70,000	53.8%
TOTAL FUNDING SOURCES	\$ 126,804	\$ 126,300	\$ 130,100	\$ 180,316	\$ 200,000	69,900	53.7%
FUNDING USES -							
Other Current Expenditures -							
- Contractual	-	-	11,500	13,519	14,000	2,500	21.7%
- Other	132,411	133,790	145,000	195,316	201,000	56,000	38.6%
TOTAL FUNDING USES	\$ 132,411	\$ 133,790	\$ 156,500	\$ 208,835	\$ 215,000	58,500	37.4%
-- FUND EQUITY --							
INCREASE (DECREASE)	\$ (5,607)	\$ (7,490)	\$ (26,400)	\$ (28,519)	\$ (15,000)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	182,423	174,933	148,533	146,414	131,414		
TOTAL FUND EQUITY	\$ 182,423	\$ 174,933	\$ 148,533	\$ 146,414	\$ 131,414		



APPENDIX A: [PROPERTY TAXES](#)

APPENDIX B: [PERSONNEL](#)

APPENDIX C: [CAPITAL IMPROVEMENT PLAN](#)

APPENDIX D: [DEBT SERVICE](#)

APPENDIX E: [GLOSSARY](#)

PROPERTY TAXES

[PERSONNEL](#)

[CAPITAL IMPROVEMENT PLAN](#)

[DEBT SERVICE](#)

[GLOSSARY](#)

City of Holland Average Property Tax Distribution Principal Resident Properties



Schools, 14%	State Education Tax, 15%	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 42.3% 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 2022
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 2022 MILLAGE REDUCTION FRACTION (MRF)

2021 Total Taxable	-	2022 Taxable Losses			
2022 Total Taxable	-	2022 Taxable Additions	x	2022 C.P.I.	= 2022 MRF
1,262,835,787	-	24,980,955		1.033	= 0.9847
1,340,542,097	-	41,987,532	x		= 0.9847

COMPUTATION OF 2022 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED

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

Charter Maximum	2021 Rollback Maximum			Maximum Allowable
Authorized Rate	Authorized Rate	x	2022 MRF	= 2022 Levy
17.5000	14.9903		0.9847	14.7609

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	2021 Rollback Maximum			Maximum Allowable
Authorized Rate	Authorized Rate	x	2022 MRF	= 2022 Levy
0.1000	0.0950		0.9847	0.0935

2022 MILLAGE RATES WHICH ARE SUBJECT TO MILLAGE REDUCTION FORMULA

2022 Millage Rates - Non-Voted:

City of Holland - Support of Operations, Debt Service and Capital 13.7757

2022 Millage Rates - Voted:

West Michigan Airport Authority - Support of Operations 0.0935

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 2022 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 2022
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 2022 MILLAGE REDUCTION FRACTION (MRF)

2021 Total Taxable	-	2022 Taxable Losses	x	2022 C.P.I.	=	2022 MRF
2022 Total Taxable	-	2022 Taxable Additions				
145,297,701	-	1,166,475	x	1.033	=	1.0057
152,010,288	-	3,959,290				1.0000

COMPUTATION OF 2022 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED

Ordinance Maximum	2022 Rollback Maximum	Maximum Allowable
Authorized Rate	Authorized Rate	2022 Levy
2.0000	1.5907	1.5907

2022 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 2022
 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 2022 BASE TAX RATE

2021 Total Taxable	x	<u>2021 Total Taxable</u>	-	<u>2022 Taxable Losses</u>	=	
Operating Millage Rate		2022 Total Taxable	-	2022 Taxable Additions		
13.7742	x	<u>1,262,835,878</u>	-	<u>24,980,955</u>	=	0.9533
		1,340,542,097	-	41,987,532		
13.7742	x	0.9533			=	13.1303

COMPUTATION OF 2022 ADDITIONAL TAX RATE

Calculated Base Tax Rate for Fiscal Year 2022-23	13.1303
Operating Tax Rate for Fiscal Year 2022-23	13.7757
Additional Tax Rate for Fiscal Year 2022-23	0.6454

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES

Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 207,166
> Percentage Increase (decrease)	1.1910%
Over Preceding Fiscal Year, If Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 1,072,352
> Percentage Increase (decrease)	6.1649%

Difference of Adopting Tax Rate versus Calculated Base Tax Rate:	
> Dollar Increase (decrease)	\$ 865,186
> Percentage Increase (decrease)	4.9153%

CITY OF HOLLAND - DOWNTOWN DEVELOPMENT AUTHORITY
 TRUTH-IN-TAXATION FORMULA COMPUTATION FOR TAX YEAR 2022
 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 2022 BASE TAX RATE				
FY 2022-23	x	<u>2021 Total Taxable</u>	-	<u>2022 Taxable Losses</u>
Operating Millage Rate		2022 Total Taxable	-	2022 Taxable Additions
1.5907	x	<u>145,297,701</u>	-	<u>1,166,475</u>
		152,010,288	-	3,959,290
1.5907	x	0.973524177	=	1.5486

COMPUTATION OF 2022 ADDITIONAL TAX RATE	
Calculated Base Tax Rate for Fiscal Year 2022-23	1.5486
Operating Tax Rate for Fiscal Year 2022-23	1.5907
Additional Tax Rate for Fiscal Year 2022-23	0.0421

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES	
Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase	\$ 4,276
> Percentage Increase	1.8500%
Over Preceding Fiscal Year, If Tax Rate is Adopted:	
> Dollar Increase	\$ 10,678
> Percentage Increase	4.6199%
<hr/>	
Difference of Adopting Tax Rate versus Calculated Base Tax Rate:	
> Dollar Increase	\$ 6,402
> Percentage Increase	2.7196%

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2021 AND 2022
-- BY PROPERTY CLASSIFICATION --

	Tax Year		Increase (Decrease)	
	2021	2022	\$	%
REGULAR ASSESSMENT ROLL EXPRESSED AT TAXABLE VALUATION				
<u>Residential</u>				
Real Property + NEZ (\$5,131,694)	\$ 729,869,342	\$ 782,802,830	\$ 52,933,488	7.25%
<u>Business</u>				
<u>Real Property:</u>				
- Industrial	\$ 159,029,864	\$ 162,825,996	\$ 3,796,132	2.39%
- Commercial	325,421,614	345,757,948	20,336,334	6.25%
- Agricultural	1,388,403	1,438,941	50,538	3.64%
- Developmental	1,337,407	355,979	(981,428)	-73.38%
- <u>Total Business Real Property</u>	\$ 487,177,288	\$ 510,378,864	\$ 23,201,576	4.76%
<u>Personal Property:</u>				
- Industrial	\$ 41,628,700	\$ 23,142,200	\$ (18,486,500)	-44.41%
- Commercial	41,690,100	47,323,500	5,633,400	13.51%
- Utilities	9,180,600	9,496,200	315,600	3.44%
- <u>Total Business Personal Property</u>	\$ 92,499,400	\$ 79,961,900	\$ (12,537,500)	-13.55%
<u>Total Business Property</u>	\$ 579,676,688	\$ 590,340,764	\$ 10,664,076	1.84%
<u>Total Regular Assessment Roll</u>	\$ 1,309,546,030	\$ 1,373,143,594	\$ 63,597,564	4.86%

INDUSTRIAL FACILITIES TAX (IFT) ABATEMENT ASSESSMENT ROLL

@ Regular Valuations

<u>Real Property:</u>				
- New	\$ 27,845,341	\$ 48,745,542	\$ 20,900,201	75.06%
- Rehabilitated	402,840	402,840	-	0.00%
- <u>Total Real Property</u>	\$ 28,248,181	\$ 49,148,382	\$ 20,900,201	73.99%
<u>Personal Property:</u>				
- New	\$ 5,380,300	\$ 3,050,100	\$ (2,330,200)	-43.31%
- Rehabilitated	- 0 -	- 0 -	- 0 -	0.00%
- <u>Total Personal Property</u>	\$ 5,380,300	\$ 3,050,100	\$ (2,330,200)	-43.31%
<u>Total Real and Personal Property</u>	\$ 33,628,481	\$ 52,198,482	\$ 18,570,001	55.22%
<u>@ Taxable Valuation Equivalency</u>	\$ 17,015,661	\$ 26,300,661	\$ 9,285,001	54.57%

COMBINED SUMMARY OF CITY-WIDE PROPERTY ASSESSMENT ROLL

Regular Assessment Roll + NEZ	\$ 1,309,546,030	\$ 1,373,143,594	\$ 63,597,564	4.86%
Tax Abatement Assessment Roll (IFT)	17,015,661	26,300,661	\$ 9,285,001	54.57%
<u>Grand Total</u>	\$ 1,326,561,691	\$ 1,399,444,255	\$ 72,882,565	5.49%

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2022 (fiscal year 2023), the City of Holland administers twelve 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 2022 (fiscal year 2023) amount to \$67,578,706

TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE

For tax year 2022 (fiscal year 2023), P.A. 376 Tool & Die abatements amount to \$3,250,755

For tax year 2022 (fiscal year 2023), P.A. 376 Michigan Strategic Fund abatements amount to \$24,701,272

SUMMARY OF PROPERTY TAXABLE VALUATION ROLL FOR TAX YEAR 2022

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)	\$ 1,157,242,862	\$ 135,938,832	\$ - 0 -	\$ 1,293,181,694
Personal Property	55,472,100	24,481,700	8,100	79,961,900
Total	<u>\$ 1,212,714,962</u>	<u>\$ 160,420,532</u>	<u>\$ 8,100</u>	<u>\$ 1,373,143,594</u>
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>				
New Property	\$ 24,386,962	\$ 27,408,680	\$ - 0 -	\$ 51,795,642
Rehabilitated Property	402,840	- 0 -	- 0 -	402,840
Total	<u>\$ 24,789,802</u>	<u>\$ 27,408,680</u>	<u>\$ - 0 -</u>	<u>\$ 52,198,482</u>
Valuation for Taxing Equivalent	<u>\$ 12,596,321</u>	<u>\$ 13,704,340</u>	<u>\$ - 0 -</u>	<u>\$ 26,300,661</u>
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 1,225,311,283</u>	<u>\$ 174,124,872</u>	<u>\$ 8,100</u>	<u>\$ 1,399,444,255</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)	\$ 887,362,223	\$ 405,819,471	\$ 1,293,181,694
Personal Property	44,321,900	35,640,000	79,961,900
Total	<u>\$ 931,684,123</u>	<u>\$ 441,459,471</u>	<u>\$ 1,373,143,594</u>
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>			
New Property	\$ 4,505,595	\$ 47,290,047	\$ 51,795,642
Rehabilitated Property	69,700	333,140	402,840
Total	<u>\$ 4,575,295</u>	<u>\$ 47,623,187</u>	<u>\$ 52,198,482</u>
Valuation for Budgeting Purposes	<u>\$ 2,322,498</u>	<u>\$ 23,978,164</u>	<u>\$ 26,300,661</u>
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 934,006,621</u>	<u>\$ 465,437,635</u>	<u>\$ 1,399,444,255</u>

TAXABLE VALUATIONS 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2022 (fiscal year 2023), the City of Holland administers twelve 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 2022 (fiscal year 2023) amount to \$67,578,706

TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE

For tax year 2022 (fiscal year 2023), P.A. 376 Tool & Die abatements amount to \$3,250,755

For tax year 2022 (fiscal year 2023), P.A. 376 Michigan Strategic Fund abatements amount to \$24,701,272

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2021 AND 2022
-- BY PROPERTY TYPE --

Property Type	TAX YEAR 2021		TAX YEAR 2022	
	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)	\$ 729,869,342		\$ 782,802,830	
Total - All Residential Property	<u>\$ 729,869,342</u>	55.02%	<u>\$ 782,802,830</u>	55.94%
<u>Business Property</u>				
Regular Assessment Roll:				
- Real Property	\$ 487,177,288		\$ 510,378,864	
- Personal Property	\$ 92,499,400		\$ 79,961,900	
- Total	<u>\$ 579,676,688</u>		<u>\$ 590,340,764</u>	
IFT Abatement Assessment Roll:				
- Real Property	\$ 14,325,511		\$ 24,775,611	
- Personal Property	\$ 2,690,150		\$ 1,525,050	
- Total	<u>\$ 17,015,661</u>		<u>\$ 26,300,661</u>	
Total - All Business Property	<u>\$ 596,692,349</u>	44.98%	<u>\$ 616,641,425</u>	44.06%
<u>Grand Total - All Property</u>	<u>\$ 1,326,561,691</u>	<u>100.00%</u>	<u>\$ 1,399,444,255</u>	<u>100.00%</u>

TAXABLE VALUATIONS - REAL PROPERTY AND PERSONAL PROPERTY				
Total - All Real Property	\$ 1,231,372,141	92.82%	\$ 1,317,957,305	94.18%
Total - All Personal Property	95,189,550	7.18%	81,486,950	5.82%
Grand Total - All Property	<u>\$ 1,326,561,691</u>	<u>100.00%</u>	<u>\$ 1,399,444,255</u>	<u>100.00%</u>

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2022 (fiscal year 2023), the City of Holland administers twelve 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 2022 (fiscal year 2023) amount to \$67,578,706

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For tax year 2022 (fiscal year 2023), P.A. 376 Tool & Die abatements amount to \$3,250,755

For tax year 2022 (fiscal year 2023), P.A. 376 Michigan Strategic Fund abatements amount to \$24,701,272

COMPARISON OF PROPERTY TAXABLE VALUATION COMPARED TO ASSESSED VALUATION ROLL 2022
-- BY PROPERTY TYPE --

Property Type	Assessed Valuation	Taxable Valuation	Difference
VALUATIONS - RESIDENTIAL PROPERTY AND BUSINESS PROPERTY			
<u>Residential Property</u>			
Regular Assessment Roll + NEZ:	\$ 1,117,815,000	\$ 782,802,830	\$ 335,012,170
Land Bank Assessment Roll:			
- Total	\$ 207,800	\$ 207,800	\$ -
- Total (Taxable Equivalency)	\$ -	\$ -	\$ -
Total - All Residential Property	\$ 1,117,815,000	\$ 782,802,830	\$ 335,012,170
<u>Business Property</u>			
Regular Assessment Roll:	\$ 730,329,400	\$ 585,321,925	\$ 145,007,475
Land Bank Assessment Roll:			
- Total	\$ -	\$ -	\$ -
- Total (Taxable Equivalency)	\$ -	\$ -	\$ -
IFT Abatement Assessment Roll:			
- Real Property	\$ 57,230,300	\$ 48,745,542	\$ 8,484,758
- Real Rehab Property	\$ 402,900	\$ 402,840	\$ 60
- Personal Property	3,050,100	3,050,100	\$ -
- Total	\$ 60,683,300	\$ 52,198,482	\$ 8,484,818
- Total (Taxable Equivalency)	\$ 30,543,100	\$ 26,300,661	\$ 4,242,439
Total - All Business Property (Taxable)	\$ 760,872,500	\$ 611,622,586	\$ 149,249,914
<u>Grand Total - All Property</u>	<u>\$ 1,878,687,500</u>	<u>\$ 1,394,425,416</u>	<u>\$ 484,262,084</u>

Reduction Percentage
25.78%

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

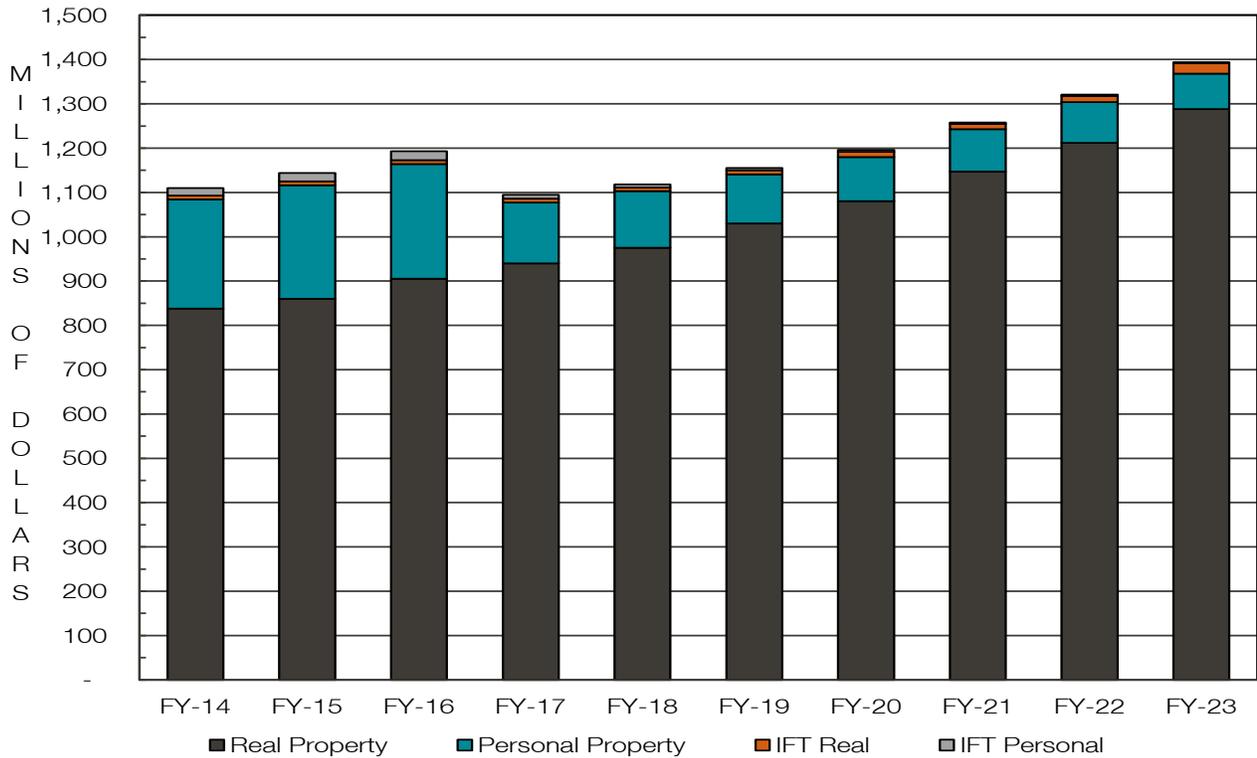
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TAXABLE VALUATIONS ABATED FOR TOOL & DIE RENAISSANCE RECOVERY ZONE

For tax year 2022 (fiscal year 2023), P.A. 376 Tool & Die abatements amount to \$3,250,755

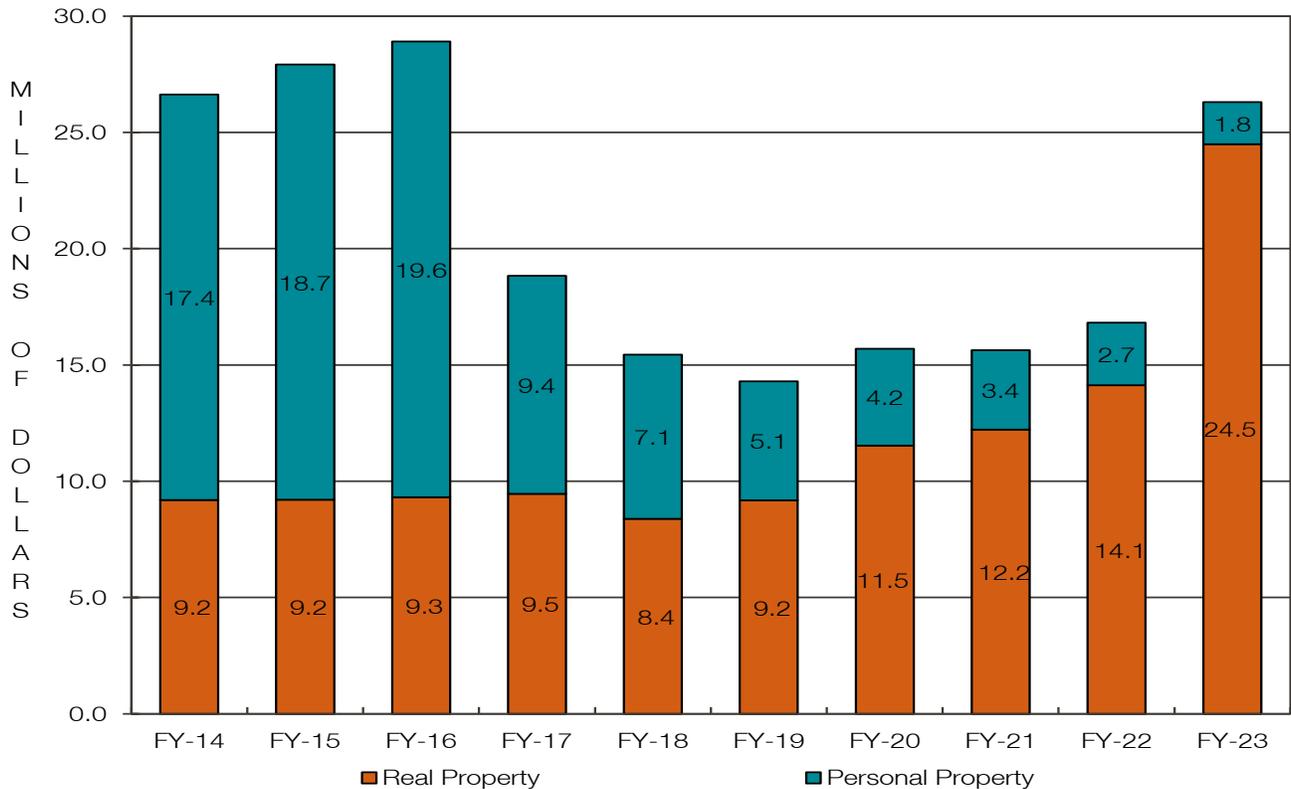
For tax year 2022 (fiscal year 2023), P.A. 376 Michigan Strategic Fund abatements amount to \$24,701,272

REGULAR/IFT ASSESSMENT COMPOSITION



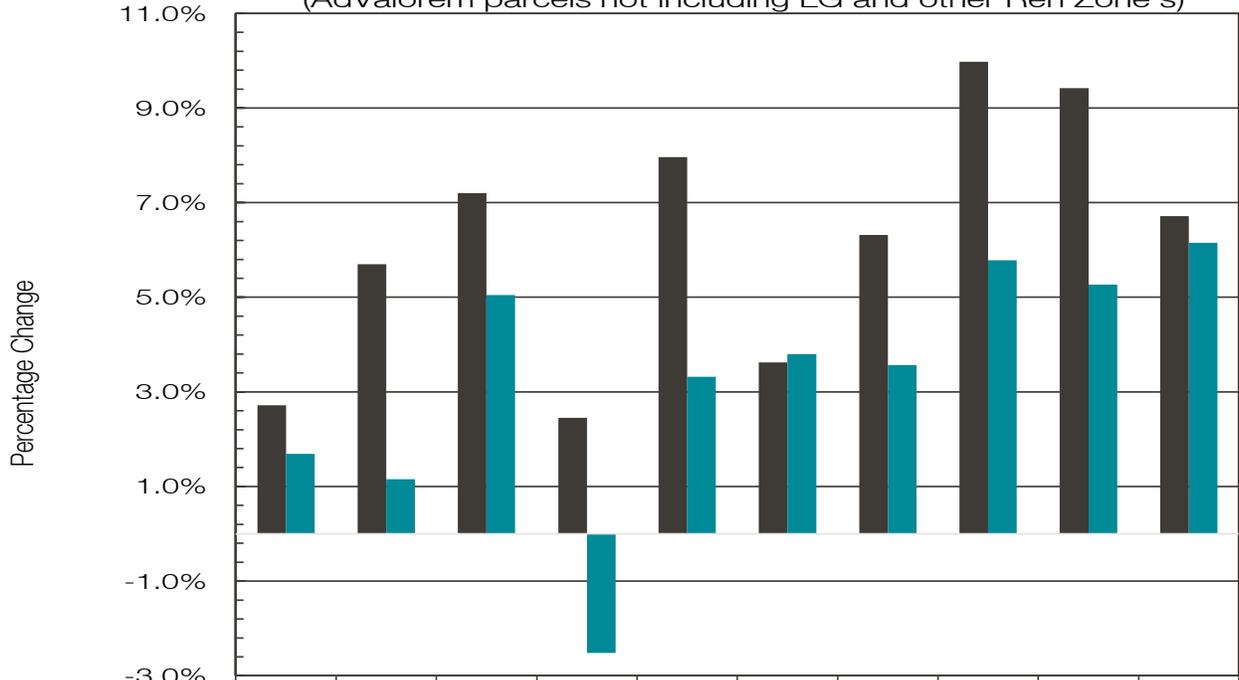
NOTE: The tax base of each fiscal year is established on December 31 preceding the beginning of the fiscal year.

IFT ABATED PROPERTY ASSESSMENTS
(in Millions of Taxable equivalency)



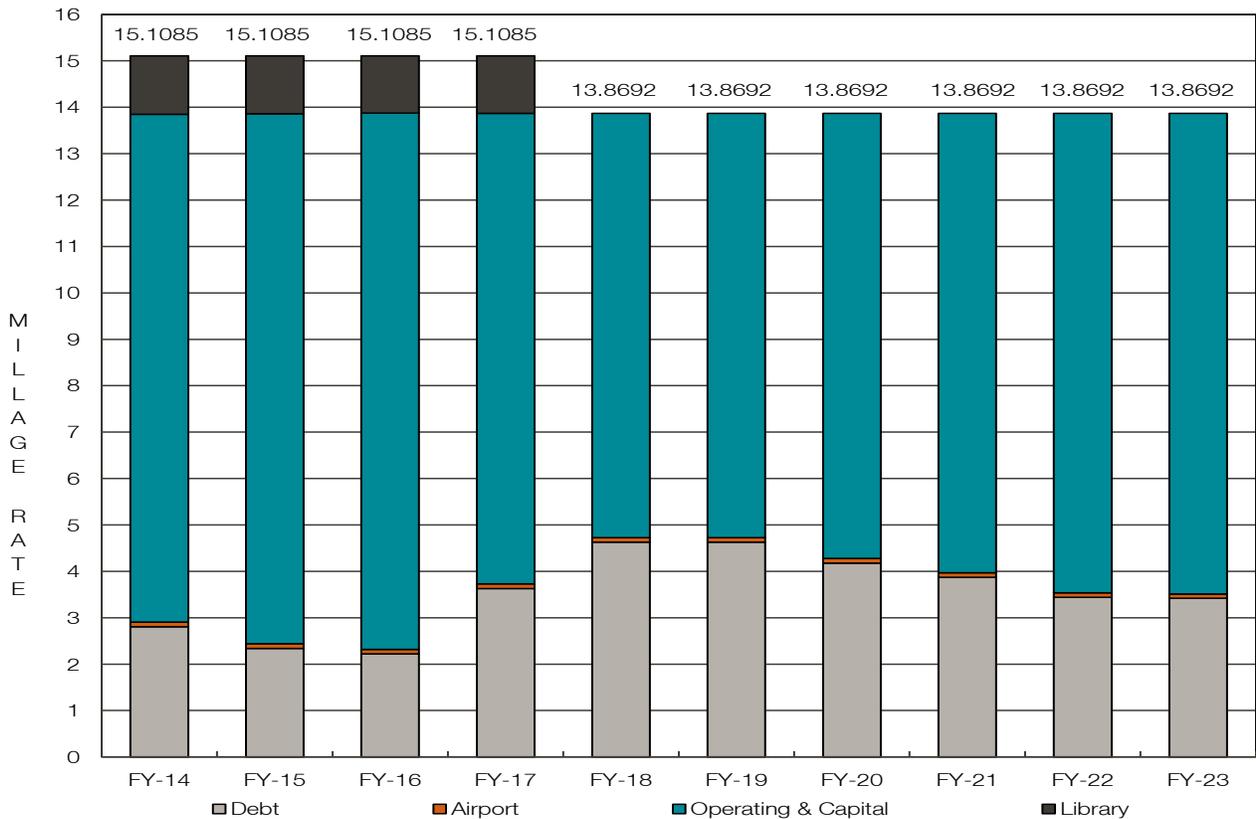
PERCENTAGE CHANGE IN SEV & TAXABLE VALUE TAX YEAR 2013-2022

(AdValorem parcels not including LG and other Ren Zone's)



■ Assessed Value	2.7%	5.7%	7.2%	2.5%	8.0%	3.6%	6.3%	10.0%	9.4%	6.7%
■ Taxable Value	1.7%	1.2%	5.0%	-2.5%	3.3%	3.8%	3.6%	5.8%	5.3%	6.2%

PROPERTY TAX MILLAGE RATES



TAX YEAR 2022 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	WMMAA	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	\$22,106,698	√	√	√	√	√	√	O	\$22,106,698	√	√	\$21,106,698		√
Crescent Shores	\$8,820,977	√	√	√	√	√	√	O	\$8,820,977	√	√	\$2,067,801		√
De Boer Bakkerij	\$225,661	√	√	√	√	√	√	O	\$225,661	√	√	\$225,661		√
GDK/9th St Parking Deck	\$14,106,879	√	√	√	√	√	√	A	\$14,106,879	√	√	\$12,459,550		√
Kensington Place	\$3,774,521	√	√	√	√	√	√	A	\$3,774,521	√		\$3,774,521	√	
Scrap Yard Lofts	\$1,866,586	√	√	√	√	√	√	O	\$1,866,586	√	√	\$1,866,586		√
Wendy's	\$598,646	√	√	√	√	√	√	A	\$598,646	√		\$598,646	√	
BROWNFIELDS APPROVED FOR LOCAL CAPTURE ONLY														
Baker Lofts	\$9,433,704	√	√	√	√	√	√	O						
Minit Mart	\$73,836	√	√	√	√	√	√	O						
Uptown Condos	\$1,644,882	√	√	√	√	√	√	O						
Washington School	\$2,930,859	√	√	√	√	√	√	O						
Park Vista Development	\$1,995,457	√	√	√	√	√	√	A						

PROPERTY TAX LEVY
MILLAGE RATES AND AMOUNTS FOR THE FISCAL YEAR 2022-23

	Tax Year 2021	Tax Year 2022	Increase (Decrease)	
	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Amount</u>	<u>Percent</u>
PROPERTY TAX MILLAGE RATES				
<u>City of Holland</u>				
- Operating Levies:				
General	8.7312	8.7512	0.0200	0.23%
Total Operating	<u>8.7312</u>	<u>8.7512</u>	<u>0.0200</u>	<u>0.23%</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>0.2530</u>	<u>0.2545</u>	<u>0.0015</u>	<u>0.59%</u>
Total Capital	<u>1.6030</u>	<u>1.6045</u>	<u>0.0015</u>	<u>0.09%</u>
- Debt Service Levies:				
General Obligation Debt	<u>3.4400</u>	<u>3.4200</u>	<u>(0.0200)</u>	<u>-0.58%</u>
- Total City of Holland	<u>13.7742</u>	<u>13.7757</u>	<u>0.0015</u>	<u>0.01%</u>
<u>Airport Authority</u>	<u>0.0950</u>	<u>0.0935</u>	<u>(0.0015)</u>	<u>-1.58%</u>
<u>Total Millage Levy Rate</u>	<u><u>13.8692</u></u>	<u><u>13.8692</u></u>	<u><u>0.0000</u></u>	<u><u>0.00%</u></u>

PROPERTY TAX MILLAGE AMOUNTS

<u>City of Holland</u>				
- Operating Levies:				
General	10,627,425	11,342,318	714,893	6.73%
Total Operating	<u>\$ 10,627,425</u>	<u>\$ 11,342,318</u>	<u>\$ 714,893</u>	<u>6.73%</u>
- Capital Levies:				
Street Improvement Projects	1,460,614	1,555,305	94,691	6.48%
Sidewalk Improvement Projects	182,577	194,413	11,836	6.48%
Municipal Capital Projects	<u>307,946</u>	<u>329,854</u>	<u>21,908</u>	<u>7.11%</u>
Total Capital	<u>\$ 1,951,137</u>	<u>\$ 2,079,572</u>	<u>\$ 128,435</u>	<u>6.58%</u>
- Debt Service Levies:				
General Obligation Debt *	<u>4,414,041</u>	<u>4,690,763</u>	<u>276,722</u>	<u>6.27%</u>
- Total City of Holland	<u>\$ 16,992,603</u>	<u>\$ 18,112,653</u>	<u>\$ 1,120,050</u>	<u>6.59%</u>
<u>Airport Authority</u>	<u>115,632</u>	<u>121,184</u>	<u>5,552</u>	<u>4.80%</u>
<u>Total Millage Levy Amount</u>	<u><u>\$ 17,108,235</u></u>	<u><u>\$ 18,233,837</u></u>	<u><u>\$ 1,125,602</u></u>	<u><u>6.58%</u></u>

* Brownfield Captures Are Not Excluded From Debt Service Levies

CITY OF HOLLAND
PROPERTY ASSESSMENT ROLLS EXPRESSED AS TAXABLE VALUATIONS

	Tax Year 2021 FY 2021-22	Tax Year 2022 FY 2022-23	Change	
Regular Roll (Includes Frozen NEZ)	\$ 1,309,559,330	\$ 1,373,219,394	\$ 63,660,064	4.86%
- Less Renaissance Zones				
- Buhler Prince	(1,422,011)	(960,529)	461,482	
- LG Chem/Compact Power	(38,813,136)	(23,740,743)	15,072,393	
Subtotal Renaissance Zones	(40,235,147)	(24,701,272)	15,533,875	-38.61%
- Less Brownfields:				
- 573 Columbia Ave (Baker-Lofts)	(8,851,981)	(9,433,704)	(581,723)	
- 146 River Ave (Scrap Yard Lofts)	(1,794,059)	(1,866,586)	(72,527)	
- 7th Street Project (Parking Deck)	(21,025,683)	(22,106,698)	(1,081,015)	
- 561 Crescent Drive (Crescent Shores)	(7,859,185)	(8,820,977)	(961,792)	
- 154 East 15th Street (Minit Mart)	(69,850)	(73,836)	(3,986)	
- 380 West 16th Street (DeBoer Bakeri)	(221,161)	(225,661)	(4,500)	
- 156 West 11th Street (Wash School)	(2,798,502)	(2,930,859)	(132,357)	
- West 8th Street (GDK)	(12,500,281)	(14,106,879)	(1,606,598)	
- West 5th Street (Uptown)	(1,489,100)	(1,644,882)	(155,782)	
- 2123 Sherwood Ave/M-10 (Kensington)	(2,553,313)	(3,774,521)	(1,221,208)	
- 1162 Washington (Wendy's)	(575,401)	(598,646)	(23,245)	
- Park Vista (Jubilee)	- 0 -	(1,995,457)	(1,995,457)	
Subtotal Brownfields	(59,738,516)	(67,578,706)	(7,840,190)	13.12%
- Less SmartZone	(6,234,973)	(7,902,111)	(1,667,138)	
Subtotal Regular Roll	1,203,350,694	1,273,037,305	\$ 69,686,611	5.79%
Tax Abatement Roll (Expressed at Equivalency)	17,014,761	26,300,661	9,285,900	54.58%
- Less Renaissance Zones				
- Buhler Prince	(425,998)	(398,196)	27,802	
- LG Chem/Compact Power	(2,761,432)	(2,852,559)	(91,127)	
Subtotal Renaissance Zones	(3,187,430)	(3,250,755)	(63,325)	
Subtotal Abatement Roll	13,827,331	23,049,906	\$ 9,222,575	66.70%
<u>Total - All Rolls Adjusted</u>	<u>\$ 1,217,178,025</u>	<u>\$ 1,296,087,211</u>	<u>\$ 78,909,186</u>	6.48%
Valuation to Add Back to Debt Levies	65,973,489	75,480,817	9,507,328	14.41%
Valuation of Brownfields/Renaissance Zones/SmartZone	109,396,066	103,432,844	(5,963,222)	-5.45%

FY22 Note - the adjustments in the formulas of the Debt Services levies (City) of \$65,973,489 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 \$1,283,151,514

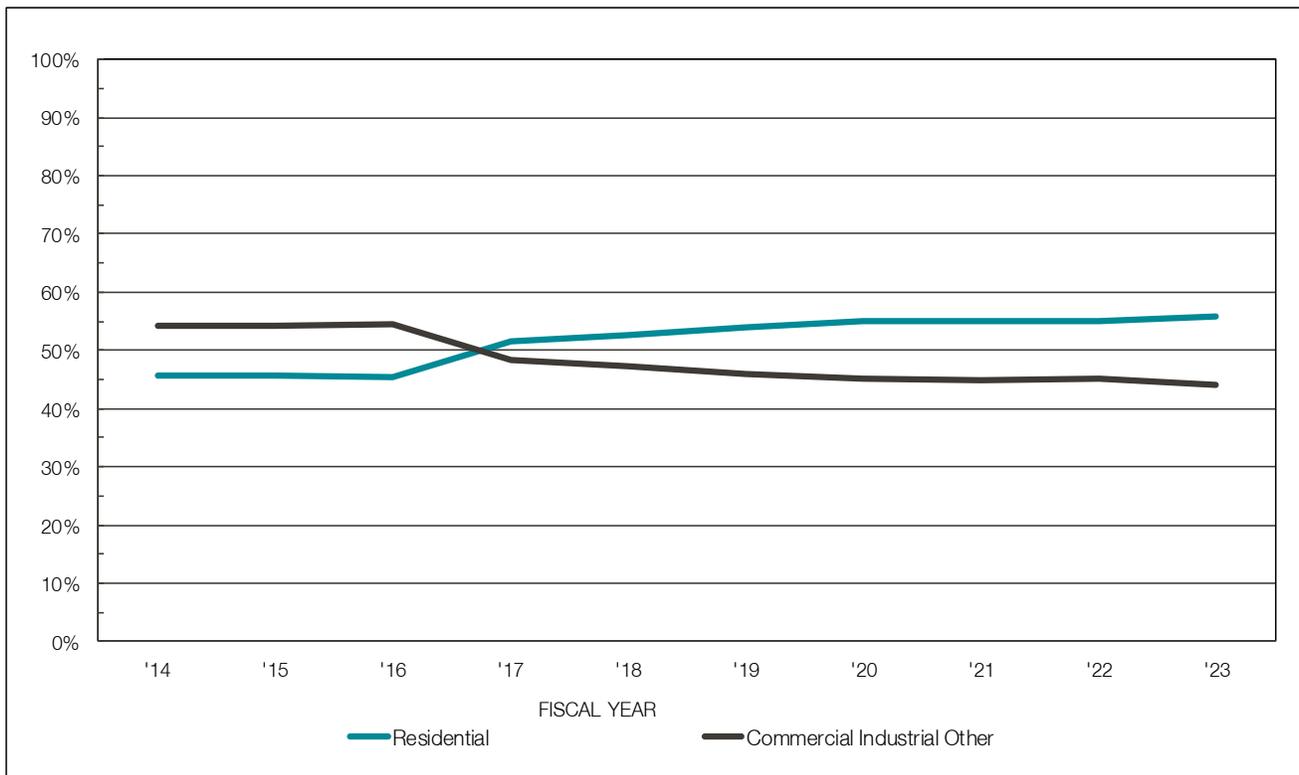
FY23 Note - the adjustments in the formulas of the Debt Services levies (City) of \$75,480,817 relate to the Brownfield & SmartZone captured portions which is not applicable to be deducted from the debt service levies. The total Taxable Valuation used for Debt Service computation is \$1,371,568,028

DOWNTOWN DEVELOPMENT AUTHORITY
SUMMARY OF PROPERTY ASSESSMENT ROLL, TAX RATE AND TAX LEVY
FISCAL YEAR 2021-22 AND FISCAL YEAR 2022-23

	Tax Year 2021 FY 2021-22	Tax Year 2022 FY 2022-23	Increase (Decrease)	
			Amount	Percent
PROPERTY TAXABLE VALUATION ROLL				
Regular Roll:				
- Real Property	\$ 137,628,901	\$ 144,908,788	\$ 7,279,887	5.29%
- Personal Property	7,668,800	7,107,300	(561,500)	-7.32%
- Total	<u>\$ 145,297,701</u>	<u>\$ 152,016,088</u>	<u>\$ 6,718,387</u>	4.62%
Tax Abatement Roll				
- Real Property (includes NEZ)	\$ 5,126,394	\$ 5,013,539	\$ (112,855)	-2.20%
- Personal Property	697,000	472,100	(224,900)	-32.27%
- Total:	<u>\$ 5,823,394</u>	<u>\$ 5,485,639</u>	<u>\$ (337,755)</u>	-5.80%
- Total (Taxing Equivalency):	<u>\$ 2,737,447</u>	<u>\$ 2,624,795</u>	<u>(112,653)</u>	-4.12%
Total Assessment Rolls	<u><u>\$ 148,035,148</u></u>	<u><u>\$ 154,640,883</u></u>	<u><u>\$ 6,605,735</u></u>	4.46%
PROPERTY TAX MILLAGE RATE LEVY				
Operating Rate				
- For Operations & Maintenance	1.5907	1.5907	- 0 -	0.00%
PROPERTY TAX MILLAGE AMOUNT LEVY				
Operating Levy				
- For Operations & Maintenance	<u>\$ 235,007</u>	<u>\$ 245,987</u>	<u>\$ 10,980</u>	4.67%

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)

	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	TY2022 FY-23
Agricultural	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.10%
Commercial	23.0%	22.0%	23.4%	27.0%	27.3%	27.5%	27.3%	27.7%	27.8%	28.47%
Industrial	30.5%	31.5%	30.3%	20.5%	19.2%	17.5%	16.8%	16.3%	16.4%	14.90%
Residential	45.7%	45.7%	45.5%	51.6%	52.6%	54.0%	55.0%	55.1%	54.9%	55.82%
Utility	0.6%	0.6%	0.6%	0.7%	0.7%	0.8%	0.8%	0.7%	0.7%	0.68%
Developmental	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.03%	0.10%	0.03%
Total	<u>100.0%</u>									



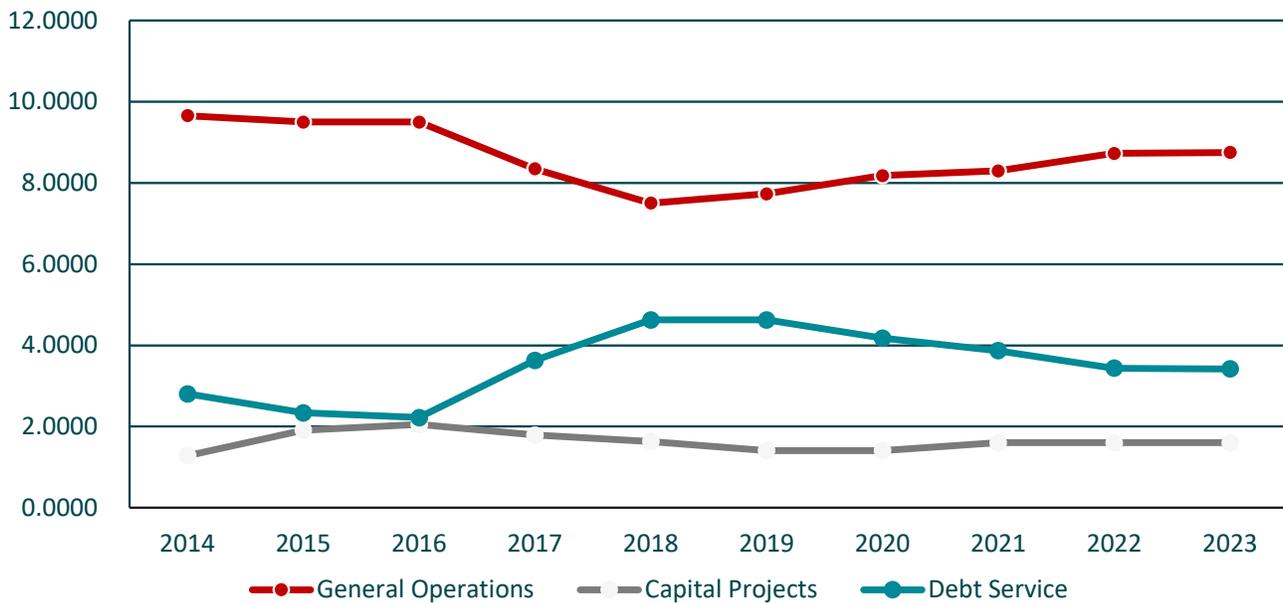
MULTI-YEAR COMPARATIVE OVERVIEW
CITY OF HOLLAND MILLAGE RATE LEVIES
MILLAGE RATE LEVIES

Fiscal Year	LTGO		Property Acquis.	Capital Projects		Municipal Projects	MAX Public Transit	West Michigan Airport Authority	Herrick District Library	Total	% Change In Total Rate
	Debt Service	General Operating		Street Improv.	Sidewalk						
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%
2023	3.4200	8.7512	0.0000	1.2000	0.1500	0.2545	0.0000	0.0935	0.0000	13.8692	0.00%

NOTES AND COMMENTS REGARDING THE 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.



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		
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%
2022-23	1,296,087,211	8.7512	11,342,318	28,598,823	39.66%

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		State Of Michigan	Ottawa Area	Holland Community	County of Allegan	County of Ottawa	Total Across All Units	
					Intermediate Schools	Swimming Pool		County of Allegan	County of Ottawa				
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	1.4290	0.0950	0.3791	5.9308	23.9308	6.0000	6.2245	2.0858	6.3161	5.4156	42.2345	41.3340
2023	13.7757	n/a	0.0935	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:

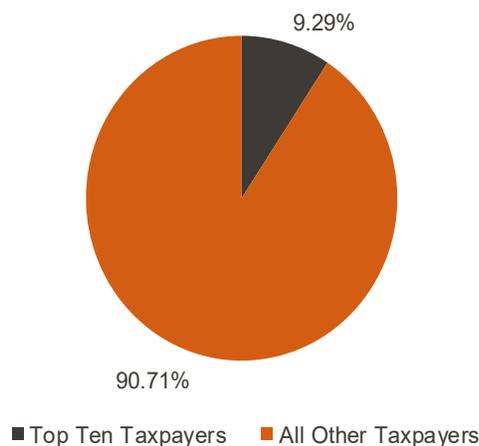
- > Beginning with 2009, the City's Municipal Airport became "West Michigan Airport Authority" (area-wide airport).
- > Beginning with 2018, Herrick District Library is it's own taxing authority.
- > As a result of the state constitutional amendment (Proposal A of 1994), school operating millage rates 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.

CITY OF HOLLAND, MICHIGAN
PRINCIPAL TAXPAYERS
TAX YEAR 2022 (FY-2023)
CITY WIDE

TAXPAYER	TYPE OF BUSINESS	TAXABLE VALUATION	PERCENTAGE OF TOTAL TAXABLE VALUATION
1. ARC Holland Real Estate Holdings	Retirement Village	\$ 34,688,812	2.54%
2. Haworth Inc	Office Furniture Manufacturing	19,983,842	1.46%
3. Lumir LLC	Real Estate Holdings	13,268,086	0.97%
4. Holland Waverly LLC	Automotive Parts Manufacturing	12,741,007	0.93%
5. Hudsonville Creamery & Ice Cream	Food Manufacturing	9,071,972	0.66%
6. Hotel Holdings Holland DTW LLC	Hotel	8,137,308	0.60%
7. Holland Southview LLC	Automotive Parts Manufacturing	7,593,778	0.56%
8. Gen 123 Properties LLC	Yacht Manufacturing	7,250,117	0.53%
9. Challenge Mfg. Company	Automotive Parts Manufacturing	7,136,578	0.52%
10. Geenen DeKock Properties LLC	Real Estate Holdings	7,135,671	0.52%
	Totals	<u>\$ 127,007,171</u>	<u>9.29%</u>

2022 Total Taxable Value is \$1,366,641,338 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 IMPROVEMENT PLAN](#)

[DEBT SERVICE](#)

[GLOSSARY](#)

Wages, fringes and mandatory costs for City employees are mainly charged to the General Fund (40.1%) and Utility Funds (48.7%).

The major FY2023 revenues paying for personnel costs, and the anticipated change from the previous year are:

Property Taxes	6.4% increase
State Revenue Sharing	7.0% decrease
HBPW Dividend	1.6% decrease
Electric Utility Rates	0.0% increase
Water Utility Rates	2.0% increase

The number of FY2023 full-time employees is budgeted to increase by 12 FTE. The following departments and funds will have a change in staffing:

General Fund—Sustainability (Asst City Manager)	1.0 FTE increase
General Fund—Fire Division (Firefighter)	3.0 FTE increase
General Fund—Parks & Recreation (Laborer)	2.0 FTE increase
Downtown Funds (Events Coordinator)	1.0 FTE increase
Centralized Vehicle/Equipment Fund (Mechanic)	2.0 FTE increase
HBPW Electric (GIS Specialist)	1.0 FTE increase
HBPW Water (Programs Coordinator)	1.0 FTE increase
HBPW Administration (Communications Manager)	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.

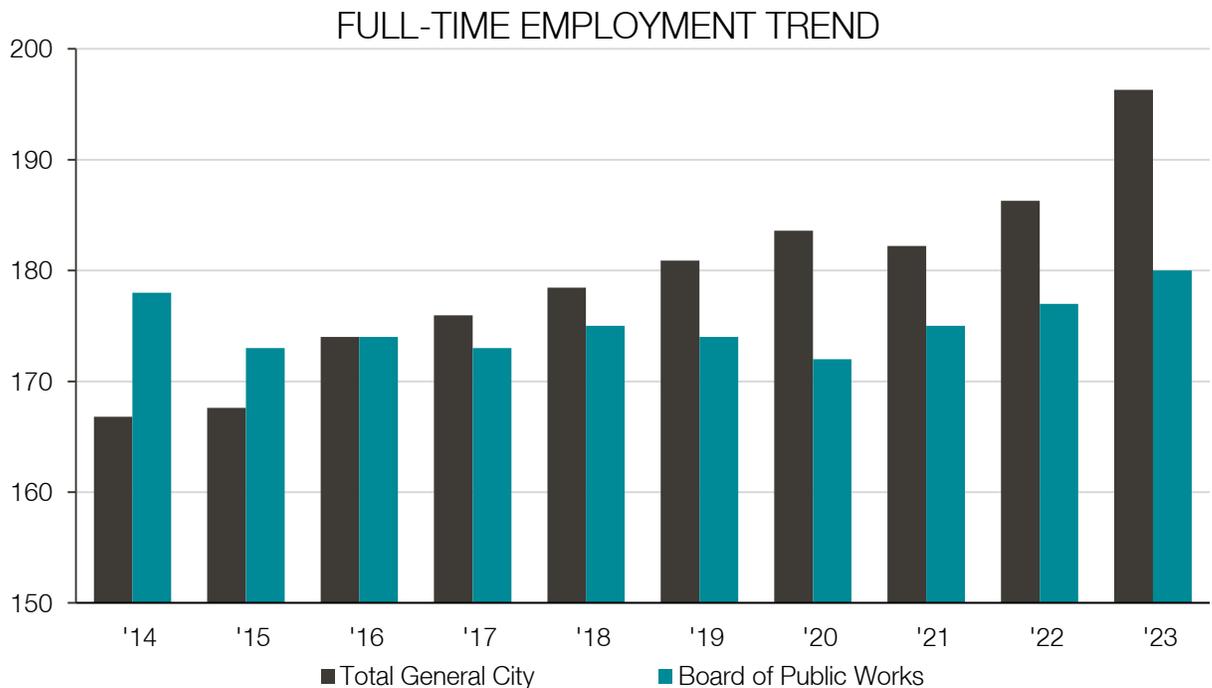
Community Development Block Grant (CDBG)	0.7 FTE
Public Safety—WEMET	3.0 FTE

Full Time Positions

	<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>	<u>FY 23</u>
City Council	0.25	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
City Manager	2.35	2.05	1.97	2.05	2.35	2.45	2.45	2.45	2.45	2.45
Finance	6.00	4.50	5.00	5.50	5.50	5.75	6.00	6.00	7.00	7.00
Property Assessing	5.10	5.10	5.10	4.10	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	1.60	1.60	1.60	2.60	2.60	2.60	2.60	2.60	2.60
Treasurer	1.85	2.35	2.80	2.30	2.30	2.30	1.80	1.80	1.80	1.80
City Hall & Grounds	1.00	1.00	0.60	0.40	0.10	1.15	0.15	0.15	0.15	0.30
Cemetery	2.35	2.35	2.35	2.85	2.85	2.75	3.75	3.75	3.25	3.46
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	1.90	1.90	1.60	1.60	1.60	2.70	2.45	2.45	2.55	3.05
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	58.00	58.00	58.00	58.00	59.00	59.15	60.15	60.15	61.15	61.30
Public Safety - Fire Division	19.00	19.00	19.00	19.00	19.50	20.10	20.10	20.10	20.10	23.20
Environmental Health & Insp	3.31	4.51	4.51	4.36	4.36	4.68	4.88	4.88	4.88	4.88
Construction Inspections	3.42	3.42	5.47	5.82	5.82	6.20	6.50	6.50	6.50	6.50
Streets Division	15.65	15.65	15.65	16.65	16.65	16.66	16.66	16.66	16.66	16.67
Transp. Mgmt & Engineering	2.35	2.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35
Housing & Neighborhoods	1.50	1.90	1.87	1.90	1.90	1.50	0.75	0.75	0.75	0.75
Economic Development & Sustainability	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.35	0.60	1.60
Human Relations	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks & Recreation Admin	0.70	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0.00
Recreation	3.45	3.50	3.50	4.50	5.95	5.66	6.06	5.91	6.96	8.28
Parks	8.15	8.15	9.55	8.25	8.55	7.40	11.00	11.40	11.90	11.68
DeGraaf Nature Center	1.95	1.95	1.95	1.95	1.95	0.77	0.02	0.02	0.02	0.04
8th Street Market	0.10	0.15	0.40	0.10	0.10	0.30	0.30	0.22	0.20	0.40
Civic Center	1.30	1.45	1.45	1.45	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	150.13	150.78	155.62	155.63	158.43	159.47	162.97	162.89	166.27	172.71

Full Time Positions

	<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>	<u>FY 23</u>
Downtown Public Parking	0.15	0.15	0.15	0.55	0.55	0.52	0.52	0.42	0.42	0.44
Downtown Develop. Authority	0.48	0.48	0.45	0.60	0.55	0.60	0.60	0.70	0.70	0.75
Principal Shopping District	2.38	2.53	2.15	0.90	0.95	1.15	1.15	1.08	1.05	1.25
CATV Public Access Television	0.20	0.20	2.20	2.20	2.15	2.10	2.10	2.10	2.10	2.10
Solid Waste Recycling	0.67	0.67	0.67	1.27	1.17	1.27	1.37	1.32	1.27	1.77
Windmill Island Gardens	2.00	2.00	2.00	3.00	3.00	3.08	3.08	2.08	2.08	2.71
Municipal Airport Fac & Mgmt	0.00	0.20	0.16	0.20	0.30	0.30	0.40	0.20	0.00	0.00
Civic Center Place	0.00	0.00	0.00	0.00	0.00	1.20	0.20	0.20	0.20	0.35
Technology Services	3.80	3.60	3.60	4.60	4.35	4.20	4.20	4.20	4.20	4.20
Centralized Vehicle / Equipment	7.00	7.00	7.00	7.00	7.00	7.01	7.01	7.01	8.01	10.02
Other Funds Total	16.67	16.82	18.38	20.32	20.02	21.43	20.63	19.31	20.03	23.59
General City Total	166.80	167.60	174.00	175.95	178.45	180.90	183.60	182.20	186.30	196.30
Board of Public Works	178.00	173.00	174.00	173.00	175.00	174.00	172.00	175.00	177.00	180.00
Holland Historical Trust	6.00	4.00	4.00	4.00	5.00	6.00	7.00	7.00	7.00	7.00
Grand Total	350.80	344.60	352.00	352.95	358.45	360.90	362.60	364.20	370.30	383.30



Part Time Positions

	<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>	<u>FY 23</u>
City Manager	0.10	1.05	1.00	0.85	0.10	0.00	0.05	0.00	0.00	0.00
Election	0.75	1.50	1.50	2.25	0.95	2.10	2.25	2.20	0.95	2.29
Finance	0.00	0.45	0.60	0.80	0.60	0.60	0.60	0.65	0.65	0.65
Property Assessing	0.00	0.00	0.00	0.50	0.55	0.40	0.45	0.40	0.50	0.50
City Clerk	0.70	1.50	1.75	2.50	2.55	2.45	1.85	1.85	1.85	1.73
Human Resurces	0.00	0.00	0.00	0.15	0.40	0.10	0.00	0.00	0.00	0.00
Treasurer	0.60	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City Hall & Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.24	0.52
Cemetery	2.30	2.65	3.05	3.05	2.65	1.95	1.25	2.10	1.92	1.92
Planning & Zoning	0.30	0.30	0.30	0.30	0.30	0.60	0.90	0.40	0.38	0.38
Public Safety - Management	0.65	0.65	0.65	0.75	0.70	0.70	0.70	0.70	0.70	0.70
Public Safety - Police Division	8.20	9.25	8.90	8.90	9.00	9.10	9.15	8.60	8.12	8.19
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.	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Inspections	0.75	0.75	1.00	1.60	1.40	1.40	1.25	1.35	1.63	1.97
Streets Division	1.20	1.10	1.10	1.05	1.00	1.45	2.55	1.20	1.09	1.24
Transp. Mgmt & Engineering	0.30	0.30	0.30	0.35	0.35	0.35	0.45	0.20	0.20	0.46
Housing & Neighborhoods	0.65	0.65	0.05	0.75	0.80	0.80	0.70	0.35	0.00	0.00
Economic Dev & Sustainability	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Relations	1.10	0.80	0.50	0.50	1.05	1.15	1.15	1.30	1.30	1.26
Recreation	1.20	1.20	1.20	1.25	0.75	0.45	0.65	0.85	0.87	0.87
Parks	11.70	14.15	14.50	14.20	14.00	14.20	14.20	16.05	14.19	12.22
DeGraaf Nature Center	1.80	1.80	1.85	2.15	2.20	0.95	0.35	0.35	0.32	0.31
8th Street Market	1.00	1.05	0.75	0.90	1.10	1.45	1.50	1.45	1.05	1.05
Civic Center	1.85	2.10	1.80	1.35	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	65.85	72.05	70.80	74.15	70.45	70.20	70.00	70.00	65.96	66.26

Part Time Positions

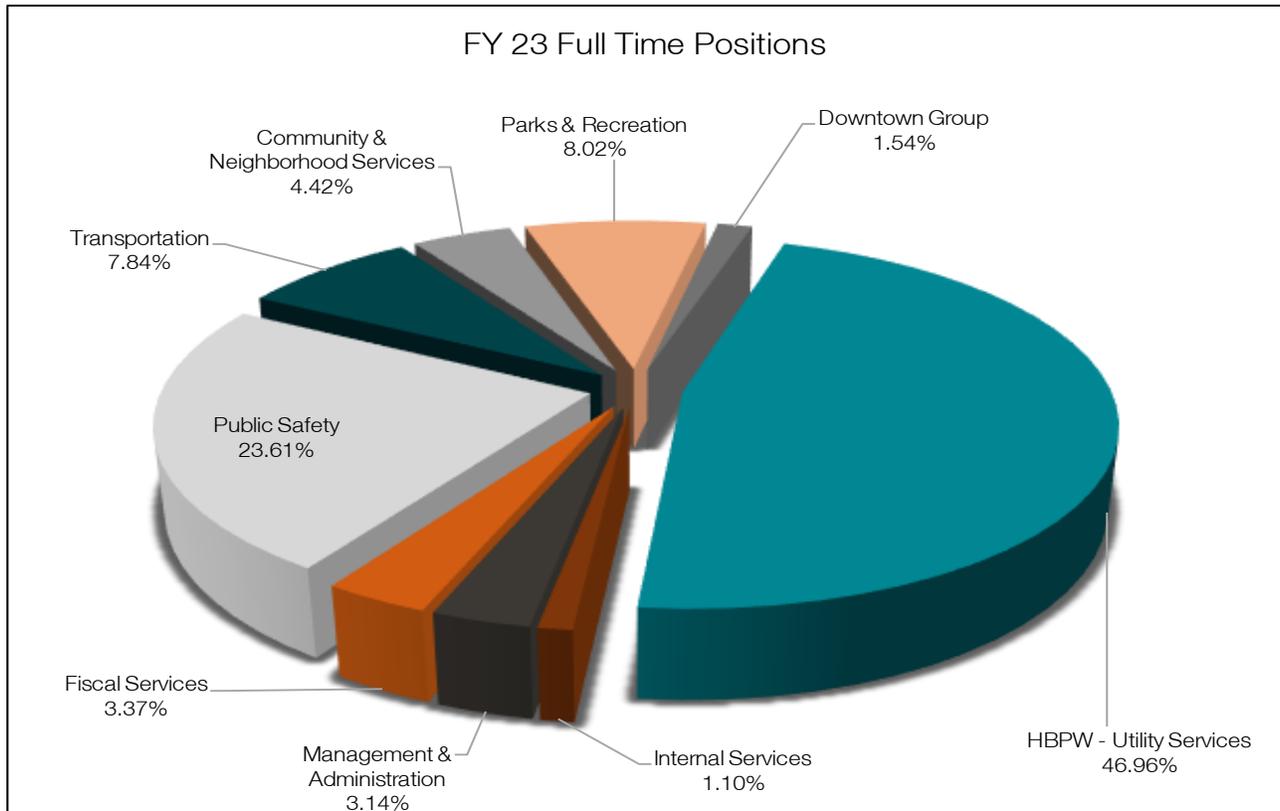
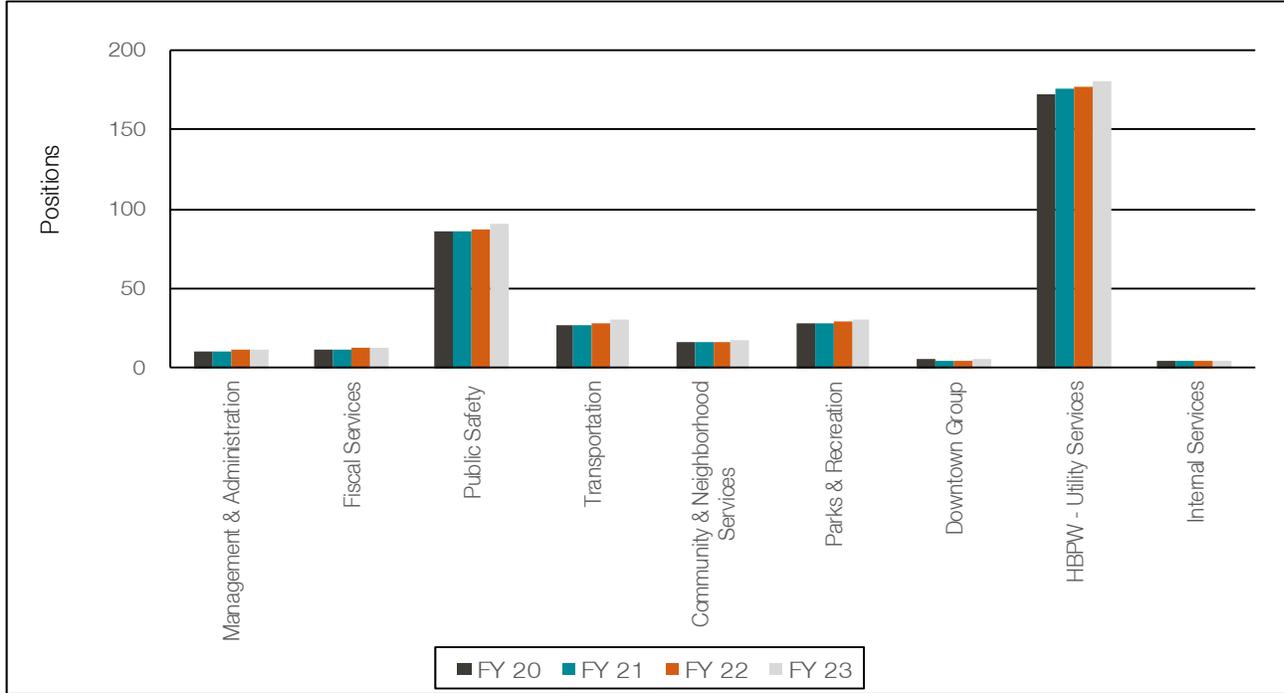
	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
Downtown Public Parking	0.85	0.90	0.85	0.85	0.75	0.75	0.25	0.38	0.36	0.36
Downtown Develop. Authority	0.60	0.65	0.65	0.65	0.35	0.45	0.55	0.45	0.31	0.48
Principal Shopping District	1.40	1.35	1.35	0.70	0.70	0.75	0.75	0.50	0.17	0.17
CATV Public Access Television	1.40	1.40	0.20	0.45	0.90	0.85	0.85	0.85	0.85	1.33
Solid Waste Recycling	0.70	0.70	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Windmill Island Gardens	11.10	11.40	11.70	11.80	11.35	12.00	13.45	13.95	15.03	14.03
Municipal Airport Fac & Mgmt	0.00	0.35	0.35	0.35	0.35	0.35	0.50	0.40	0.00	0.00
Centralized Vehicle / Equipment	1.15	1.70	1.75	1.70	1.65	1.55	2.10	2.10	2.09	2.09
Other Funds Total	17.20	18.45	17.55	16.50	16.05	16.70	18.45	18.63	18.81	18.46
General City Total	83.05	90.50	88.35	90.65	86.50	86.90	88.45	88.63	84.77	84.72
Board of Public Works	0.00	0.00	0.00	0.00	0.00	0.50	1.00	1.00	1.00	0.50
Holland Historical Trust	2.36	2.36	2.36	2.36	2.36	2.35	1.92	2.07	2.82	2.82
Grand Total	85.41	92.86	90.71	93.01	88.86	89.75	91.37	91.70	88.59	88.04

FULL TIME POSITIONS

GROUP	POSITIONS			FY 23	
	FY 20	FY 21	FY 22	POSITIONS	PERCENT
Management & Administration	10.55	10.80	11.05	12.05	3.14%
Fiscal Services	11.90	11.90	12.90	12.90	3.37%
Public Safety	86.25	86.25	87.25	90.50	23.61%
Transportation	27.42	27.22	28.02	30.04	7.84%
Community & Neighborhood Services	15.95	15.90	15.95	16.95	4.42%
Parks & Recreation	28.48	28.23	29.28	30.76	8.03%
Downtown Group	5.85	4.70	4.65	5.90	1.54%
HBPW - Utility Services	172.00	175.00	177.00	180.00	46.96%
Internal Services	4.20	4.20	4.20	4.20	1.10%
TOTAL	362.60	364.20	370.30	383.30	100.00%

FUND	POSITIONS			FY 23	
	FY 20	FY 21	FY 22	POSITIONS	PERCENT
General Operating	162.97	162.89	166.27	172.71	45.06%
Downtown Public Parking	0.52	0.42	0.42	0.44	0.12%
Mainstreet/DDA	0.60	0.70	0.70	0.75	0.20%
Principal Shopping District	1.15	1.08	1.05	1.25	0.33%
CATV Public Access Television	2.10	2.10	2.10	2.10	0.55%
Solid Waste Recycling	1.37	1.32	1.27	1.77	0.46%
Windmill Island Gardens	3.08	2.08	2.08	2.71	0.71%
Municipal Airport Facilities Management	0.40	0.20	0.00	0.00	0.00%
Civic Center Place	0.20	0.20	0.20	0.35	0.09%
HBPW - Utility Services	172.00	175.00	177.00	180.00	46.96%
Technology Services	4.20	4.20	4.20	4.20	1.10%
Centralized Vehicle / Equipment	7.01	7.01	8.01	10.02	2.61%
Holland Historical Trust	7.00	7.00	7.00	7.00	1.83%
TOTAL	362.60	364.20	370.30	383.30	100.00%

Full Time Positions

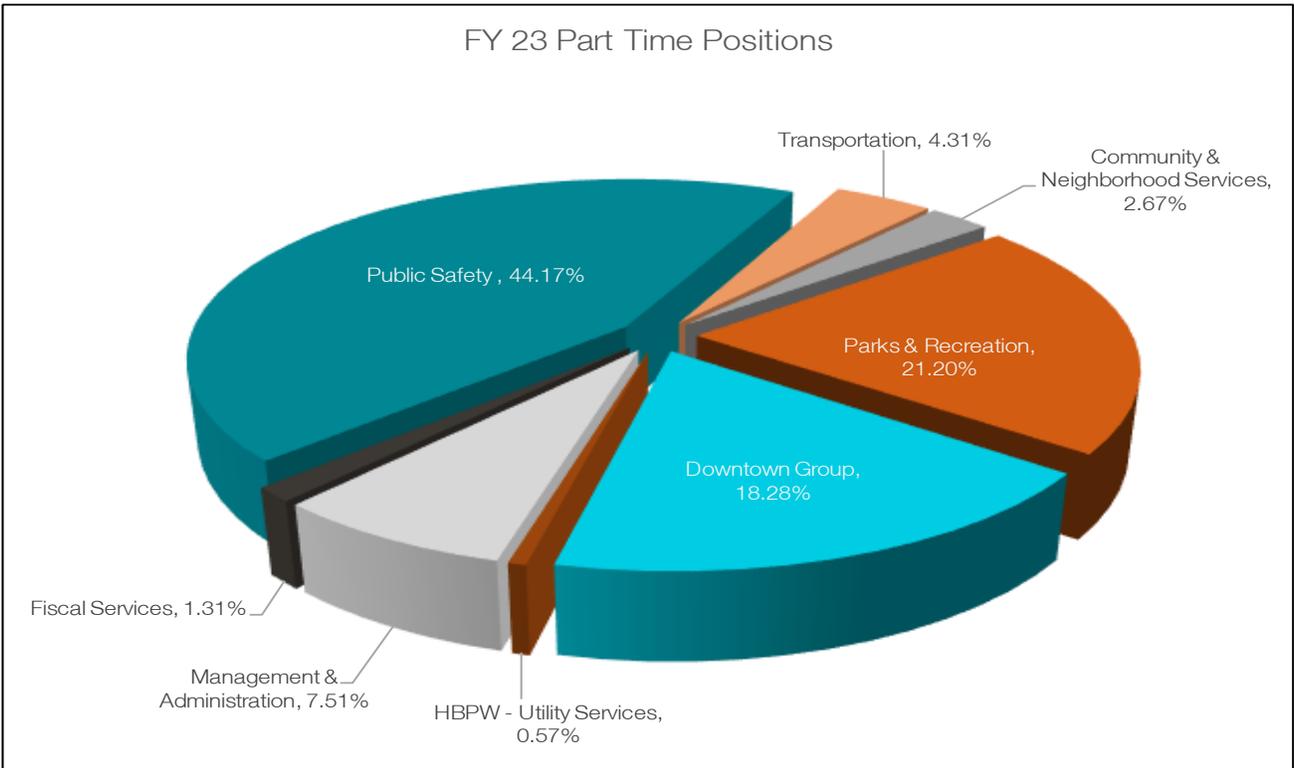
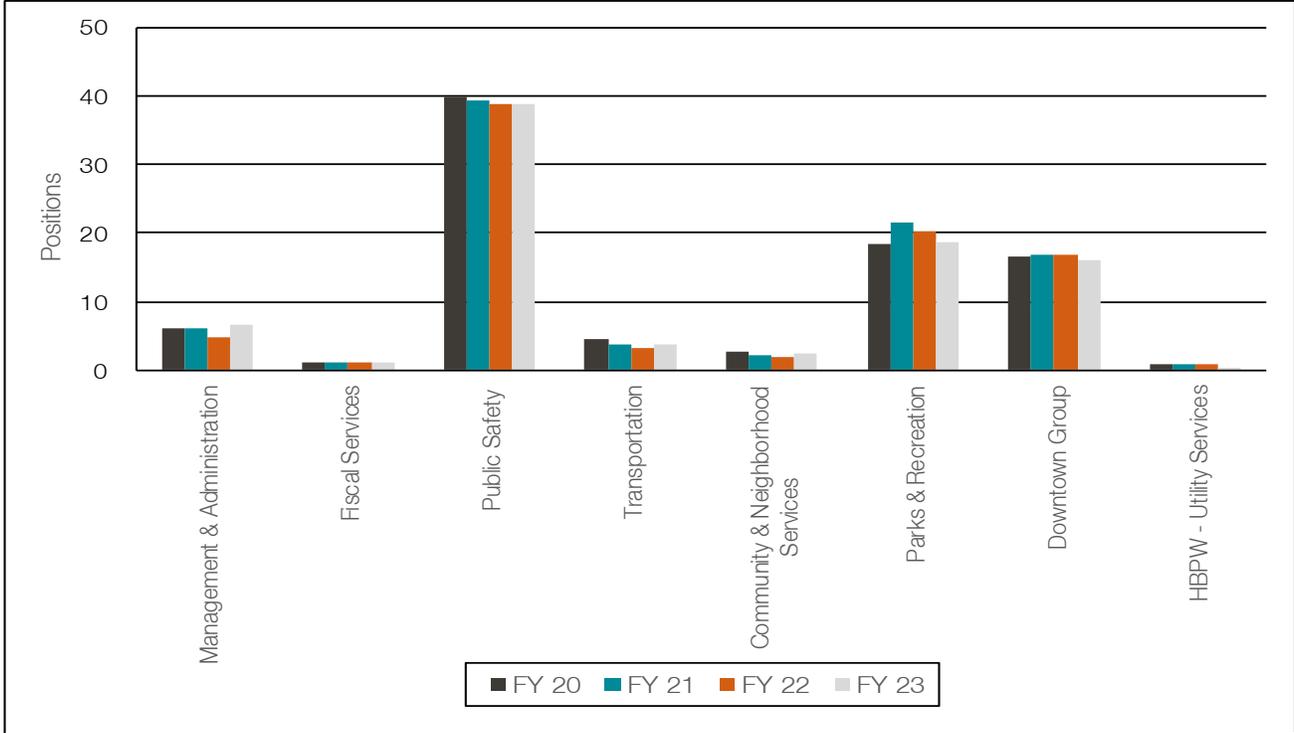


Part Time Positions

GROUP	POSITIONS			FY 23	
	FY 20	FY 21	FY 22	POSITIONS	PERCENT
Management & Administration	6.15	6.20	4.95	6.61	7.51%
Fiscal Services	1.05	1.05	1.15	1.15	1.31%
Public Safety	39.85	39.30	38.82	38.89	44.17%
Transportation	4.50	3.90	3.38	3.79	4.31%
Community & Neighborhood Services	2.85	2.10	2.01	2.35	2.67%
Parks & Recreation	18.37	21.42	20.36	18.66	21.20%
Downtown Group	16.50	16.73	16.92	16.09	18.28%
HBPW - Utility Services	1.00	1.00	1.00	0.50	0.57%
TOTAL	90.27	91.70	88.59	88.04	100.00%

FUND	POSITIONS			FY 23	
	FY 20	FY 21	FY 22	POSITIONS	PERCENT
General Operating	68.90	70.00	65.96	66.26	75.26%
Downtown Public Parking	0.25	0.38	0.36	0.36	0.41%
Mainstreet/DDA	0.55	0.45	0.31	0.48	0.55%
Principal Shopping District	0.75	0.50	0.17	0.17	0.19%
CATV Public Access Television	0.85	0.85	0.85	1.33	1.51%
Windmill Island Gardens	13.45	13.95	15.03	14.03	15.94%
Municipal Airport Facilities Management	0.50	0.40	0.00	0.00	0.00%
HBPW - Utility Services	1.00	1.00	1.00	0.50	0.57%
Centralized Vehicle / Equipment	2.10	2.10	2.09	2.09	2.37%
Holland Historical Trust	1.92	2.07	2.82	2.82	3.20%
TOTAL	90.27	91.70	88.59	88.04	100.00%

Part Time Positions



POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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
Mayor Pro Tem	1.00	1.00	1.00	1.00
Council Member	7.00	7.00	7.00	7.00
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	2.50	2.45	2.45	2.45
<u>ELECTION</u>				
*** PART TIME ***				
Clerical Assistant	2.25	2.20	0.95	2.29
<u>CITY CLERK</u>				
*** FULL TIME ***				
City Clerk	1.00	1.00	1.00	-
Elections Coordinator	-	-	-	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 2020	FY 2021	FY 2022	FY 2023
<u>CITY CLERK</u>				
*** PART TIME ***				
City Clerk	-	-	-	0.60
Elections Coordinator	0.70	0.70	0.70	-
Clerical Assistant	0.65	0.65	0.65	0.63
Customer Service Rep	0.50	0.50	0.50	0.50
Total Part Time	<u>1.85</u>	<u>1.85</u>	<u>1.85</u>	<u>1.73</u>
Total Full & Part Time FTE	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	<u>3.73</u>
<u>HUMAN RESOURCES</u>				
*** FULL TIME ***				
Director of Human Resources	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Executive Assistant I	0.60	0.60	0.60	0.60
Total Full Time	<u>2.60</u>	<u>2.60</u>	<u>2.60</u>	<u>2.60</u>
<u>BOARDS AND COMMISSIONS</u>				
*** FULL TIME ***				
Executive Assistant I	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
<u>ECONOMIC DEVELOPMENT AND SUSTAINABILITY</u>				
*** FULL TIME ***				
Assistant City Manager	-	-	-	1.00
Sustainability Manager	-	0.25	0.50	0.50
Executive Assistant IV	0.10	0.10	0.10	0.10
Total Full Time	<u>0.10</u>	<u>0.35</u>	<u>0.60</u>	<u>1.60</u>
<u>HUMAN RELATIONS</u>				
*** FULL TIME ***				
Human/Int. Relations Director	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>HUMAN RELATIONS</u>				
*** PART TIME ***				
Administrative Aide I	0.50	0.65	0.65	0.63
Youth Services Coordinator	0.65	0.65	0.65	0.63
Total Part Time	1.15	1.30	1.30	1.26
Total Full & Part Time FTE	2.15	2.30	2.30	2.26
<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	0.63
Total Part Time	0.85	0.85	0.85	1.33
Total Full & Part Time FTE	2.95	2.95	2.95	3.43
<u>MANAGEMENT & ADMINISTRATIVE TOTAL</u>				
Full Time	10.55	10.80	11.05	12.05
Part Time	6.15	6.20	4.95	6.61
Elected Officials	9.00	9.00	9.00	9.00
Total Full & Part Time FTE	25.70	26.00	25.00	27.66



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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
Grant Manager	-	-	1.00	1.00
Municipal Accountant I	1.00	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>6.00</u>	<u>6.00</u>	<u>7.00</u>	<u>7.00</u>
*** PART TIME ***				
Municipal Accountant II	0.60	0.65	0.65	0.65
Total Full & Part Time FTE	<u>6.60</u>	<u>6.65</u>	<u>7.65</u>	<u>7.65</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	0.45	0.40	0.50	0.50
Total Full & Part Time FTE	<u>4.55</u>	<u>4.50</u>	<u>4.60</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
Account Clerk / Cashier	1.15	1.15	1.15	1.15
Total Full Time	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
<u>FISCAL SERVICES TOTAL</u>				
Full Time	11.90	11.90	12.90	12.90
Part Time	1.05	1.05	1.15	1.15
Total Full & Part Time FTE	<u>12.95</u>	<u>12.95</u>	<u>14.05</u>	<u>14.05</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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	6.00	6.00	6.00	6.00
*** PART TIME ***				
Executive Assistant I	0.70	0.70	0.70	0.70
Total Full & Part Time FTE	6.70	6.70	6.70	6.70
<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	36.00	36.00	36.00	36.00
Civilian Booking Officer	1.00	1.00	1.00	1.00
FOIA Coordinator	-	-	1.00	1.00
Officer Manager	1.00	1.00	1.00	1.00
Department Assistant III	-	2.00	2.00	2.00
Police Desk Assistant	5.00	3.00	3.00	3.00
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Facility Maintenance Tech I	1.00	1.00	1.00	1.15
Total Full Time	60.15	60.15	61.15	61.30
*** PART TIME ***				
Police Desk Assistant	0.70	0.70	0.70	0.70
Police Cadet	4.75	5.15	4.77	4.77
Police Reserve Officer	1.80	1.35	1.30	1.36
School Crossing Guards	1.20	0.70	0.65	0.66
Custodian/Maintenance	0.70	0.70	0.70	0.70
Total Part Time	9.15	8.60	8.12	8.19
Total Full & Part Time FTE	69.30	68.75	69.27	69.49

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>FIRE DIVISION</u>				
*** FULL TIME ***				
Fire Marshall	1.00	1.00	1.00	1.00
Training & Safety Officer	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	15.00
Facilities / Irrigation Supervisor	0.10	0.10	0.10	0.10
Facilities Maintenance Tech I	-	-	-	0.10
Total Full Time	<u>20.10</u>	<u>20.10</u>	<u>20.10</u>	<u>23.20</u>
*** PART TIME ***				
Part-Paid Firefighter Sergeant	3.00	3.00	3.00	3.00
Part-Paid Firefighter	<u>27.00</u>	<u>27.00</u>	<u>27.00</u>	<u>27.00</u>
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><u>50.10</u></u>	<u><u>50.10</u></u>	<u><u>50.10</u></u>	<u><u>53.20</u></u>
<u>PUBLIC SAFETY TOTAL</u>				
Full Time	86.25	86.25	87.25	90.50
Part-Paid Fire (Not @ FTE)	30.00	30.00	30.00	30.00
Part Time	<u>9.85</u>	<u>9.30</u>	<u>8.82</u>	<u>8.89</u>
Total Full & Part Time FTE	<u><u>126.10</u></u>	<u><u>125.55</u></u>	<u><u>126.07</u></u>	<u><u>129.39</u></u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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
Coordinator - Sign & Paint	1.00	1.00	1.00	1.00
Coordinator - Storm Sewers	1.00	1.00	1.00	1.00
Office Manager	0.65	0.65	0.65	0.65
Heavy Equipment Operator	9.00	10.00	10.00	10.00
Equipment Operator	1.00	-	-	-
Facilities / Irrigation Supervisor	0.01	0.01	0.01	0.01
Facilities Maintenance Tech I	-	-	-	0.01
Total Full Time	<u>16.66</u>	<u>16.66</u>	<u>16.66</u>	<u>16.67</u>
*** PART TIME ***				
Infrastructure Worker	1.45	1.20	1.09	1.24
Total Full & Part Time FTE	<u>18.11</u>	<u>17.86</u>	<u>17.75</u>	<u>17.91</u>
<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
Staff Engineer	-	1.00	1.00	1.00
Engineering Assistant	1.00	-	-	-
Officer Manager	0.35	0.35	0.35	0.35
Total Full Time	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>
*** PART TIME ***				
Technical Assistant	0.45	0.20	0.20	0.46
Total Full & Part Time FTE	<u>3.80</u>	<u>3.55</u>	<u>3.55</u>	<u>3.81</u>
<u>MUNICIPAL AIRPORT FACILITIES MANAGEMENT FUND</u>				
*** FULL TIME ***				
Operations Manager	0.40	0.20	-	-
*** PART TIME ***				
Clerical Assistant	0.25	-	-	-
Department Assistant I	0.25	0.40	-	-
Total Part Time	<u>0.50</u>	<u>0.40</u>	<u>-</u>	<u>-</u>
Total Full & Part Time FTE	<u>0.90</u>	<u>0.60</u>	<u>-</u>	<u>-</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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	6.00
Parts Mechanic	-	-	-	1.00
Facilities / Irrigation Supervisor	0.01	0.01	0.01	0.01
Facilities Maintenance Tech I	-	-	-	0.01
Total Full Time	<u>7.01</u>	<u>7.01</u>	<u>8.01</u>	<u>10.02</u>
*** PART TIME ***				
Administrative Aide I	0.70	0.70	0.70	0.70
Mechanic Assistant	<u>1.40</u>	<u>1.40</u>	<u>1.39</u>	<u>1.39</u>
Total Part Time	<u>2.10</u>	<u>2.10</u>	<u>2.09</u>	<u>2.09</u>
Total Full & Part Time FTE	<u><u>9.11</u></u>	<u><u>9.11</u></u>	<u><u>10.10</u></u>	<u><u>12.11</u></u>
<u>TRANSPORTATION TOTAL</u>				
Full Time	27.42	27.22	28.02	30.04
Part Time	<u>4.50</u>	<u>3.90</u>	<u>3.38</u>	<u>3.79</u>
Total Full & Part Time FTE	<u><u>31.92</u></u>	<u><u>31.12</u></u>	<u><u>31.40</u></u>	<u><u>33.83</u></u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>PLANNING & ZONING</u>				
*** FULL TIME ***				
Community & Nghbr Svcs Director	0.25	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	0.50	0.50	0.60	0.60
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>2.45</u>	<u>2.45</u>	<u>2.55</u>	<u>2.55</u>
*** PART TIME ***				
Preservation Planner	0.40	0.40	0.38	0.38
Intern	0.20	-	-	-
Sustainability & Education Coordinator	0.30	-	-	-
Total Part Time	<u>0.90</u>	<u>0.40</u>	<u>0.38</u>	<u>0.38</u>
Total Full & Part Time FTE	<u>3.35</u>	<u>2.85</u>	<u>2.93</u>	<u>2.93</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
Community Development Specialist	0.50	0.50	0.50	0.50
Department Assistant III	0.20	0.20	0.20	0.20
Department Assistant I	0.53	0.53	0.53	0.53
Total Full Time	<u>4.88</u>	<u>4.88</u>	<u>4.88</u>	<u>4.88</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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	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
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	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
*** PART TIME ***				
Building Inspector	0.10	0.20	0.38	0.38
Clerical Assistant	0.65	0.90	0.55	0.89
Customer Service Rep	0.50	0.25	0.70	0.70
Total Part Time	<u>1.25</u>	<u>1.35</u>	<u>1.63</u>	<u>1.97</u>
Total Full & Part Time FTE	<u>7.75</u>	<u>7.85</u>	<u>8.13</u>	<u>8.47</u>
<u>HOUSING & NEIGHBORHOODS</u>				
*** FULL TIME ***				
Community & Nghbr Svcs Director	0.25	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	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
*** PART TIME ***				
Technical Assistant	0.70	0.35	-	-
Total Full & Part Time FTE	<u>1.45</u>	<u>1.10</u>	<u>0.75</u>	<u>0.75</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>SOLID WASTE RECYCLING</u>				
*** FULL TIME ***				
Community & Nghbr Svcs Director	0.20	0.20	0.20	0.20
Asst Community & Nghbr Svcs Director	0.10	0.10	0.10	0.10
Sustainability Manager	-	0.25	0.50	0.50
Community Development Specialist	0.20	0.20	0.20	0.20
Recycling Sustainability Coordinator	0.60	0.30	-	-
Department Assistant II	0.20	0.20	0.20	0.20
Department Assistant I	0.07	0.07	0.07	0.07
Total Full Time	<u>1.37</u>	<u>1.32</u>	<u>1.27</u>	<u>1.27</u>
<u>MANAGEMENT & ADMINISTRATIVE TOTAL</u>				
Full Time	15.95	15.90	15.95	15.95
Part Time	2.85	2.10	2.01	2.35
Total Full & Part Time FTE	<u>18.80</u>	<u>18.00</u>	<u>17.96</u>	<u>18.30</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>CITY HALL & GROUNDS</u>				
*** FULL TIME ***				
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Facilities Maintenance Tech I	-	-	-	0.15
Total Full Time	0.15	0.15	0.15	0.30
*** PART TIME ***				
Facilities Maintenance	-	-	0.24	0.52
Total Full & Part Time FTE	0.15	0.15	0.39	0.82
<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	0.50
Supervisor	0.50	0.50	-	-
Facilities / Irrigation Supervisor	0.05	0.05	0.05	0.05
Facilities Maintenance Tech I	-	-	-	0.05
Cemetery Maintenance II	1.00	1.00	1.00	1.00
Laborer II	0.50	0.50	0.50	1.16
Department Assistant II	1.00	1.00	1.00	0.50
Total Full Time	3.75	3.75	3.25	3.46
*** PART TIME ***				
Grounds Maintenance	1.25	2.10	1.92	1.92
Total Part Time	1.25	2.10	1.92	1.92
Total Full & Part Time FTE	5.00	5.85	5.17	5.38
<u>RECREATION PROGRAMS</u>				
*** FULL TIME ***				
Recreation Deputy Director	-	-	1.00	1.00
Recreation Manager	1.00	1.00	-	-
Recreation Coordinator II	-	-	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
Department Assistant II	1.00	1.00	1.00	1.50
Rec Programmer/Event Coordinator	1.00	0.75	0.80	0.80
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
Facilities Maintenance Tech I	-	-	-	0.16
Laborer II	-	-	-	0.66
Total Full Time	6.16	5.91	6.96	8.28



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>RECREATION PROGRAMS</u>				
*** PART TIME ***				
Recreation Program Assistant	0.50	0.60	0.63	0.63
Intern	0.15	0.25	0.24	0.24
Total Part Time	0.65	0.85	0.87	0.87
Total Full & Part Time FTE	6.81	6.76	6.83	8.15
<u>PARKS</u>				
*** FULL TIME ***				
Parks & Recreation Director	0.80	0.80	0.80	0.80
Deputy Parks & Recreation Director	0.50	0.50	0.50	0.50
Supervisor	1.50	1.50	1.00	1.00
Facilities / Irrigation Supervisor	0.10	0.10	0.10	0.10
Irrigation Technician	1.00	1.00	1.00	1.00
Tree Specialist	-	-	1.00	1.00
Parks Specialist	-	-	1.00	1.00
Tree Trimmer I	2.00	2.00	2.00	2.00
Greenhouse Specialist	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	-	-
Laborer II	0.50	0.50	0.50	1.18
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	0.10
Total Full Time	11.40	11.40	11.90	11.68
*** PART TIME ***				
Grounds Maintenance	5.50	7.10	6.20	5.59
Tree Trimmer	2.25	2.50	1.11	1.11
Greenhouse	1.55	1.55	2.50	2.10
Security Maintenance	0.40	0.40	0.40	0.40
General Maintenance	4.50	4.50	3.98	3.02
Total Part Time	14.20	16.05	14.19	12.22
Total Full & Part Time FTE	25.60	27.45	26.09	23.90
<u>DEGRAAF NATURE CENTER</u>				
*** FULL TIME ***				
Facilities / Irrigation Supervisor	0.02	0.02	0.02	0.02
Facilities Maintenance Tech I	-	-	-	0.02
Total Full Time	0.02	0.02	0.02	0.04

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>DEGRAAF NATURE CENTER</u>				
*** PART TIME ***				
Grounds Maintenance	0.35	0.35	0.32	0.31
Total Part Time	0.35	0.35	0.32	0.31
Total Full & Part Time FTE	0.37	0.37	0.34	0.35
<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	-	-
Exhibits Coordinator	-	-	1.00	1.00
Education & Volunteer Coordinator	1.00	1.00	1.00	1.00
Education & Community Program Manager	-	1.00	1.00	1.00
Interpretive Programs Coordinator	1.00	-	-	-
Development / Communications Manager	1.00	1.00	1.00	1.00
Total Full Time	7.00	7.00	7.00	7.00
*** PART TIME ***				
Museum Attendant	0.75	0.30	0.30	0.30
Facility Manager	0.30	0.30	0.30	0.30
Facilities / Maintenance	0.37	0.37	0.37	0.37
Visitor Services Coordinator	-	0.60	0.60	0.60
Archives Assistant	0.50	0.50	0.50	0.50
Social Media Assistant	-	-	0.25	0.25
Development Assistant	-	-	0.50	0.50
Total Part Time	1.92	2.07	2.82	2.82
Total Full & Part Time FTE	8.92	9.07	9.82	9.82
<u>PARKS & RECREATION TOTAL</u>				
Full Time	28.48	28.23	29.28	30.76
Part Time	18.37	21.42	20.36	18.66
Total Full & Part Time FTE	46.85	49.65	49.64	49.42



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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	0.12	0.10	0.10
Programming and Events Coordinator	-	-	-	0.20
Total Full Time	<u>0.30</u>	<u>0.22</u>	<u>0.20</u>	<u>0.40</u>
*** PART TIME ***				
Market Manager	0.55	0.55	0.50	0.50
Assistant Market Master	0.35	0.35	0.50	0.50
Marketing Coordinator	0.20	0.20	-	-
Event Coordinator	0.15	0.15	-	-
Intern	0.10	0.05	0.05	0.05
Market Ambassador	0.15	0.15	-	-
Total Part Time	<u>1.50</u>	<u>1.45</u>	<u>1.05</u>	<u>1.05</u>
Total Full & Part Time FTE	<u>1.80</u>	<u>1.67</u>	<u>1.25</u>	<u>1.45</u>
<u>DOWNTOWN PUBLIC PARKING</u>				
*** FULL TIME ***				
Downtown Development Coordinator	0.50	0.40	0.40	0.40
Facilities / Irrigation Supervisor	0.02	0.02	0.02	0.02
Facilities Maintenance Tech I	-	-	-	0.02
Total Full Time	<u>0.52</u>	<u>0.42</u>	<u>0.42</u>	<u>0.44</u>
*** PART TIME ***				
Administrative Aide I	<u>0.25</u>	<u>0.38</u>	<u>0.36</u>	<u>0.36</u>
Total Full & Part Time FTE	<u>0.77</u>	<u>0.80</u>	<u>0.78</u>	<u>0.80</u>
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
Downtown Development Coordinator	0.50	0.60	0.60	0.60
Facilities / Irrigation Supervisor	0.05	0.05	0.05	0.05
Facilities Maintenance Tech I	-	-	-	0.05
Total Full Time	<u>0.60</u>	<u>0.70</u>	<u>0.70</u>	<u>0.75</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>				
*** PART TIME ***				
Administrative Aide I	0.40	0.15	0.13	0.13
Maintenance	0.15	0.30	0.18	0.35
Total Part Time	0.55	0.45	0.31	0.48
Total Full & Part Time FTE	1.15	1.15	1.01	1.23
<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	0.13	0.10	0.10
Programming and Events Coordinator				0.20
Total Full Time	1.15	1.08	1.05	1.25
*** PART TIME ***				
Administrative Aide I	0.10	0.10	0.12	0.12
Event Coordinator	0.35	0.35	-	-
Marketing Coordinator	0.25	0.05	-	-
Event Planning Intern	0.05	-	0.05	0.05
Total Part Time	0.75	0.50	0.17	0.17
Total Full & Part Time FTE	1.90	1.58	1.22	1.42
<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
Supervisor	1.00	1.00	1.00	1.00
Programming and Events Coordinator	-	-	-	0.60
Facilities / Irrigation Supervisor	0.03	0.03	0.03	0.03
Facilities Maintenance Tech I	-	-	-	0.03
Events Coordinator / Miller	1.00	-	-	-
Total Full Time	3.08	2.08	2.08	2.71

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>WINDMILL ISLAND GARDENS</u>				
*** PART TIME ***				
Tulip Time Worker	0.70	0.70	0.72	0.72
Event Organizer	0.70	0.70	0.72	0.72
Grounds Maintenance	4.90	5.40	5.37	5.37
Program Coordinator	1.00	1.00	1.00	-
Greeter / Guide	5.15	5.15	5.14	5.14
Clerical	1.00	1.00	1.00	1.00
Windmill Operator	-	-	1.08	1.08
Total Part Time	<u>13.45</u>	<u>13.95</u>	<u>15.03</u>	<u>14.03</u>
Total Full & Part Time FTE	<u>16.53</u>	<u>16.03</u>	<u>17.11</u>	<u>16.74</u>
<u>CIVIC 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
Facilities Maintenance Tech I	-	-	-	0.15
Total Full Time	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.35</u>
<u>DOWNTOWN GROUP TOTAL</u>				
Full Time	5.85	4.70	4.65	5.90
Part Time	<u>16.50</u>	<u>16.73</u>	<u>16.92</u>	<u>16.09</u>
Total Full & Part Time FTE	<u>22.35</u>	<u>21.43</u>	<u>21.57</u>	<u>21.99</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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	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	10.00	10.00
Stockkeeper	1.00	1.00	1.00	1.00
Utility - Electric Production	1.00	1.00	1.00	1.00
Electric Production Lead I & C Technician ⁽²⁾	1.00	-	-	-
Total Full Time	29.00	29.00	28.00	28.00
<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	3.00	3.00	3.00
Electric Distribution Planner	-	-	1.00	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
GIS Specialist	-	-	-	0.40
Lead Lineworker	2.00	3.00	2.00	2.00
Line Crew Supervisor	1.00	1.00	1.00	1.00
Lineworker ⁽¹⁾	8.00	8.00	9.00	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	5.00	5.00	5.00
Vegetation Management Technician	1.00	1.00	1.00	1.00
Total Full Time	29.00	30.00	31.00	31.40
ELECTRIC UTILITY TOTAL	58.00	59.00	59.00	59.40

⁽¹⁾ Includes apprentices in this job classification.

⁽²⁾ Replaced with Engineering Supervisor classification.

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>WATER RECLAMATION (WASTEWATER TREATMENT)</u>				
*** FULL TIME ***				
Environmental Compliance Supervisor	1.00	1.00	1.00	1.00
Industrial Electrician ⁽¹⁾	1.70	1.65	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 ⁽²⁾	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	<u>18.30</u>	<u>18.25</u>	<u>18.25</u>	<u>18.25</u>

WATER TREATMENT

*** FULL TIME ***				
Industrial Electrician ⁽¹⁾	1.10	1.10	1.10	1.10
Lead 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	6.00
Process Engineer ⁽²⁾	0.40	0.40	0.40	0.40
Utility - WTP O&M ⁽³⁾	1.00	1.00	1.00	1.00
Water Treatment Plant Superintendent	1.00	1.00	1.00	1.00
Maintenance - WTP	1.00	1.00	1.00	-
Total Full Time	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>

⁽¹⁾ One Industrial Electrician is allocated between WRF, WTP & WWWW Services.

⁽²⁾ Full-time employee with split duties at Water Reclamation and Water Treatment.

⁽³⁾ Retitled from "Utility I - WTP"

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>WATER DISTRIBUTION / WASTEWATER COLLECTION</u>				
*** FULL TIME ***				
Civil Engineer / Asset Management ⁽¹⁾	-	1.00	1.00	1.00
Engineering Field Technician ⁽²⁾	2.00	2.00	2.00	2.00
GIS Specialist	1.00	1.00	1.00	1.40
Industrial Electrician ⁽³⁾	0.20	0.25	0.25	0.25
Lead Service and Maintenance	2.00	2.00	2.00	2.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Programs Technician ⁽⁵⁾	-	1.00	1.00	1.00
Service and Maintenance ⁽⁴⁾	8.00	8.00	8.00	8.00
Service Supervisor	1.00	1.00	1.00	1.00
Service Technician ⁽⁴⁾	3.00	2.00	2.00	2.00
W / WW Civil Engineer	1.00	1.00	1.00	1.00
W / WW Programs Coordinator	-	-	-	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	<u>22.20</u>	<u>23.25</u>	<u>23.25</u>	<u>24.65</u>
*** PART TIME ***				
Programs Assistant	-	-	0.50	-
Total Full & Part Time FTE	<u>22.20</u>	<u>23.25</u>	<u>23.75</u>	<u>24.65</u>
<u>WATER & WASTEWATER UTILITY TOTAL</u>				
Full Time	52.00	53.00	53.00	54.40
Part Time	-	-	0.50	-
Total Full & Part Time FTE	<u>52.00</u>	<u>53.00</u>	<u>53.50</u>	<u>54.40</u>

(1) Retitled from "Asset Management Engineer/Specialist."

(2) Engineering Field Technician job classification is grandfathered; replaced with Service Technician

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

(4) Includes apprentices in this job classification.

(5) Retitled from part time "Programs Assistant"

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>BROADBAND SERVICES</u>				
*** FULL TIME ***				
Broadband Services Coordinator	-	-	1.00	1.00
Broadband Services Superintendent	1.00	1.00	1.00	1.00
GIS Specialist	-	-	-	0.20
Network Engineer	1.00	1.00	1.00	1.00
Network Specialist	1.00	1.00	1.00	1.00
Outside Plant (OSP) Engineer	1.00	1.00	1.00	1.00
Systems Specialist	1.00	1.00	1.00	1.00
BROADBAND UTILITY TOTAL	5.00	5.00	6.00	6.20

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>ADMINISTRATION</u>				
*** FULL TIME ***				
Administrative Specialist	1.00	1.00	1.00	1.00
Business Strategy Analyst ⁽¹⁾	1.00	1.00	1.00	1.00
Communications Manager	-	-	-	1.00
Communications Specialist	1.00	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	1.00	1.00	1.00	1.00
Planning Engineer Manager	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00	1.00	1.00
Total Full Time	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

BUSINESS SERVICES - HUMAN RESOURCES & REGULATORY COMPLIANCE

*** FULL TIME ***				
Business Services Director	1.00	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
Records and Info. Management Specialist ⁽²⁾	1.00	1.00	1.00	1.00
Regulatory Compliance Specialist	1.00	1.00	1.00	1.00
Safety & Regulatory Compliance Manager	1.00	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
Total Full Time	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

⁽¹⁾ Retitled from "Planning Specialist" - 2021.

⁽²⁾ Retitled from "Administrative Specialist" - 2022.

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>BUSINESS SERVICES - INFORMATION TECHNOLOGY</u>				
*** 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	1.00	1.00	2.00	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
Computer Systems Specialist	1.00	1.00	-	-
Total Full Time	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<u>BUSINESS SERVICES - WAREHOUSE & FACILITIES</u>				
*** FULL TIME ***				
Facility Maintenance	1.00	1.00	1.00	1.00
Facility Services Worker	-	-	1.00	1.00
Inventory & Facilities Specialist	1.00	1.00	1.00	1.00
Utility I	1.00	1.00	1.00	1.00
Utility I - Warehouse & Facilities	1.00	1.00	1.00	1.00
Utility II - Warehouse	1.00	1.00	1.00	1.00
Warehouse & Facilities Manager	1.00	1.00	1.00	1.00
Courier ⁽¹⁾	1.00	1.00	-	-
Total Full Time	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

⁽¹⁾ Replaced by Facility Services Worker in FY22.

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<u>CUSTOMER SOLUTIONS</u>				
*** FULL TIME ***				
Billing Coordinator	1.00	2.00	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	1.00
Education and Visitor Programs Specialist	1.00	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
Total Full Time	<u>17.00</u>	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>
*** PART TIME ***				
Admin. Assistant - Conservation Programs	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Full & Part Time FTE	<u>17.50</u>	<u>18.50</u>	<u>18.50</u>	<u>18.50</u>
<u>FINANCE & ACCOUNTING</u>				
*** FULL TIME ***				
Accounting Manager	1.00	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00	1.00
Buyer	1.00	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	3.00	3.00	4.00	4.00
Payroll Specialist	1.00	1.00	1.00	1.00
Procurement Specialist	1.00	1.00	1.00	1.00
Total Full Time	<u>10.00</u>	<u>10.00</u>	<u>11.00</u>	<u>11.00</u>

UTILITY SERVICES—ADMINISTRATION & GENERAL

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
*** PART TIME ***				
Billing & Payroll Specialist	0.50	0.50	-	-
Total Full & Part Time FTE	10.50	10.50	11.00	11.00
<u>ADMINISTRATION & GENERAL TOTAL</u>				
Full Time	57.00	58.00	59.00	60.00
Part Time	1.00	1.00	0.50	0.50
Total Full & Part Time FTE	58.00	59.00	59.50	60.50
<u>UTILITY SERVICES TOTAL</u>				
Full Time	172.00	175.00	177.00	180.00
Part Time	1.00	1.00	1.00	0.50
Total Full & Part Time FTE	173.00	176.00	178.00	180.50



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2020	FY 2021	FY 2022	FY 2023
<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 IMPROVEMENT PLAN

DEBT SERVICE

GLOSSARY



Introduction

The City has a robust long term planning cycle. As part of this process, the City prepares a long-term Capital Improvement Plan (CIP) that identifies ongoing needs such as repairs/renovations as well as future strategic investments. This cross departmental effort is led by the Assistant City Manager and allows the City to carefully plan and prioritize future capital investments. The plan focuses on general city operations as the BPW maintains their own separate plan for the utility funds. To complement this process, the City prepares a long-term financial forecast that seeks to identify the funding for both future operational costs and the future capital needs identified in the long-term capital plan. Given uncertainty in forecasts that extend beyond ten years, the financial forecast incorporates the first ten years of the CIP plan.

Capital Program Organization

The long-term capital plan is arranged in the following categories:

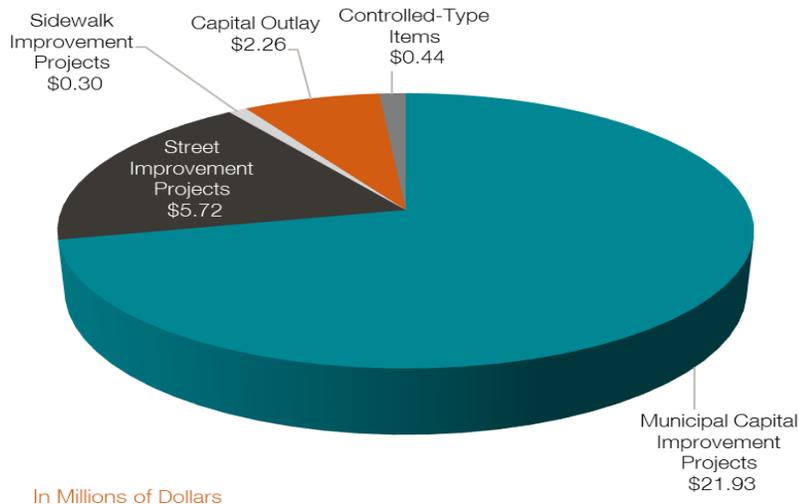
Municipal Capital Projects (MCIF): The MCIF includes new construction or major improvements to municipal facilities, equipment and infrastructure. The Projects are frequently multi-year with reserves established to assure project financing requirements are met. This category is the primary focus of the 10-year capital plan component of the long-term forecast as a portion of the funding is derived from the General Fund and the City's general property tax millage. As such, the complete ten year summary is presented followed by individual project information for the first five budget years.

Streets & Sidewalks: The City is responsible for maintaining streets and sidewalks throughout the City. Projects included in this section represent preservation and/or major renovation to the City's streets, sidewalks, alleys and storm drain infrastructure. Funding for these projects comes from multiple sources. A five year summary of the plan is presented followed by detail on the overall street and sidewalk project types.

Capital Outlay: The General City has a capitalization threshold of \$5,000, while the HBPW capitalization threshold is \$10,000; both require a useful life of three or more years. Examples of capital outlay items include small building improvements, machinery, equipment and vehicles. Criteria used to determine the classification of an item as a capital project versus capital outlay is determined by cost, useful life and frequency of purchase. Given the short term nature of these expenditures, a one year summary followed by detail pages for each purchase is presented.

Controlled-Items Capital Type: Controlled-Type items are capital in nature but with a per item cost below the capitalization threshold and therefore do not create a capital asset. Given the short term nature of these expenditures, a one year summary followed by detail pages for each purchase is presented.

The City's General Operations FY-2023 budget for all capital type expenditures totals \$30.65 million. This represents capital projects, capital outlay and controlled-type items.



Capital Project

A capital project is a non-recurring major expenditure that costs \$50,000 or more, may take more than one year to complete, and results in a capital asset. Projects may include the acquisition of land, construction of new facilities, renovation of existing facilities and improvements to street and utility infrastructure. Providing infrastructure is a primary function of a local government. Maintaining this infrastructure is vital for the City of Holland to thrive and provides residents with a quality place to live, work and play. The types of capital projects included in the CIP include Municipal Capital Improvements, Street Infrastructure Improvements and Utility Improvements. City staff update the Municipal Capital Improvement and Street Infrastructure plans, while Holland Board of Public Works (HBPW) staff update the Utility plan. Each plan lists the projects, the year it will start, anticipated cost, proposed funding, and impact on operating budgets.

The Relationship Between Capital and Operating Budgets

The Capital Budget includes the CIP and capital outlay. The CIP is a multi-year document used to identify capital projects that will need to be funded. This plan identifies the projects, the fiscal year it will be started or acquired, the anticipated costs, proposed funding, and any impact on the operating budget. The process of multi-year budgeting allows for careful planning and prioritization for future needs. The capital budget is separate from the operating budget but they have a direct relationship. Operating and maintenance costs associated with a project must be included in the operating budget. Examples of operating costs include personnel services, supplies, utilities, contractual services and debt payments if bonds are issued to fund the project.

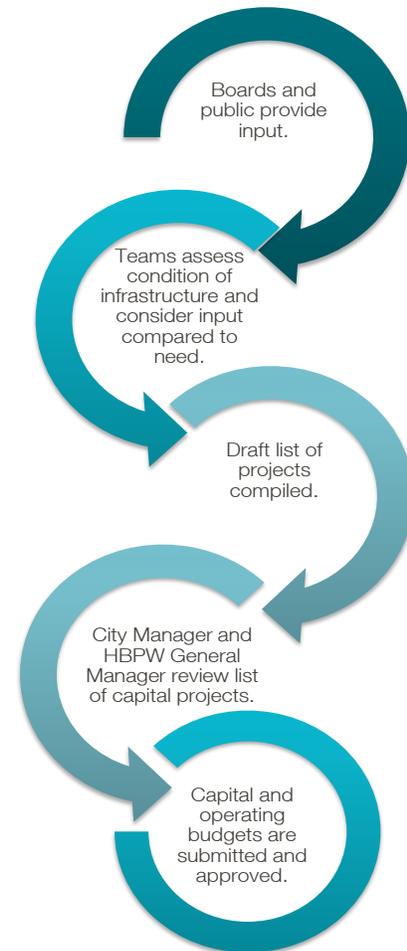
Capital Planning Process

The multi-year Capital Improvement Plan (CIP) is updated periodically throughout the year. Revisions to the plan are driven by several factors including new needs, available funding and a change in priorities. City Council, City staff, and the public all have opportunities to provide input into the process, including:

- ✓ Annually, citizens can share ideas and concerns regarding current issues and capital needs during Coffee with Council.
- ✓ Departments meet with the Assistant City Manager annually to develop a list of projects, ranking them in order of priority according to need, financial resources, historical value and grant availability.
- ✓ City staff compiles a list of the requests for discussion by City Council during the annual “Advance”.

The input from all stakeholders serves as the basis for the current year update of the multi-year capital plan. This effort is completed in tandem with the update of the long-term financial forecast and both are presented to council in March during the budget development cycle. Separately, City staff and HBPW review their capital needs and update the Streets & Sidewalk plan and the Utility improvement project list.

This CIP serves as a bridge between the City’s long-term planning process and the annual budget. The first year of the multi-year plan becomes the annual budget for the fiscal year being developed. Both the annual operating budget and the long-term capital plan are submitted to City Council in mid-April.



Approval of the Capital Improvement Plan

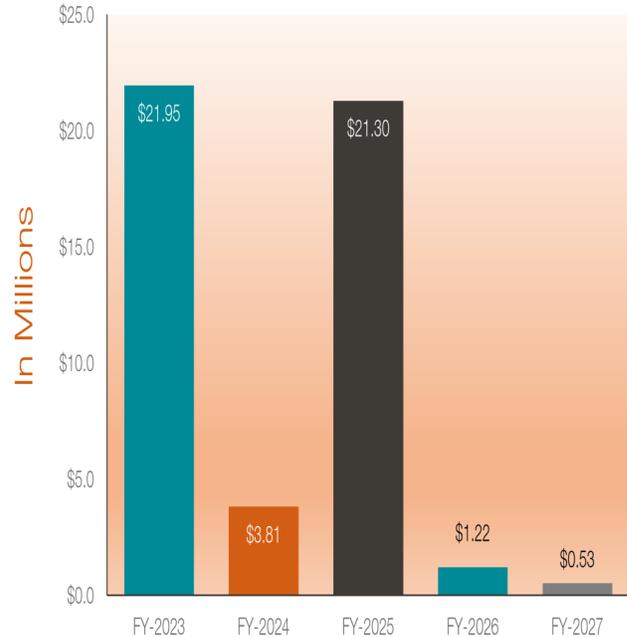
The Municipal Capital Improvement Plan is discussed with City Council at several points during the budget process, and adopted in conjunction with the adoption of the annual budget.



Overview

Municipal Capital Improvement Fund (MCIF) projects represent new construction or major improvements to facilities, equipment and infrastructure. Annually, funding is put aside for the maintenance of the various City facilities. Projects may be multi-year with reserves often established to assure major projects have adequate funding.

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



MCIF Ten Year Summary

	FY-2022 Estimate	FY-2023 Potential	FY-2024 Potential	FY-2025 Potential	FY-2026 Potential	FY-2027 Potential	FY-2028 Potential	FY-2029 Potential	FY-2030 Potential	FY-2031 Potential	FY-2032 Potential
-- ESTIMATED BEGINNING FUND BALANCE AT JULY 1 --											
Total Fund Balance, July 1	\$ 5,880,150	\$ 3,936,313	\$ 4,709,469	\$ 2,373,857	\$ 263,620	\$ 702,465	\$ 865,720	\$ 521,720	\$ 2,720	\$ (431,280)	\$ (900,280)
-- FINANCING SOURCES --											
Property Tax & Assessments	403,361	3,542,300	60,000	215,000	155,000	35,000	35,000	35,000	35,000	35,000	35,000
Grants/Donations	191,420	1,550,000	310,000	6,800,000	-	50,000	-	50,000	-	50,000	-
Bonds	-	15,000,000	-	11,000,000	-	-	-	-	-	-	-
Other	3,042,384	2,505,856	1,199,388	1,169,763	1,423,845	603,255	21,000	21,000	21,000	21,000	21,000
Total Financing Sources	3,637,165	22,598,156	1,569,388	19,184,763	1,578,845	688,255	56,000	106,000	56,000	106,000	56,000
-- FINANCING USES --											
Management & Administration	265,982	550,000	525,000	475,000	-	-	-	-	-	-	-
Downtown Group	663,133	2,910,000	1,950,000	35,000	125,000	35,000	-	35,000	100,000	35,000	-
Public Safety	677,316	16,345,000	350,000	250,000	-	25,000	-	25,000	-	25,000	-
Parks & Recreation	1,999,045	1,680,000	930,000	20,405,000	770,000	325,000	285,000	375,000	275,000	350,000	310,000
Transportation	965,000	210,000	-	25,000	80,000	25,000	-	25,000	-	25,000	-
Community & Neighborhood Svcs	482,912	30,000	50,000	30,000	65,000	40,000	15,000	65,000	15,000	40,000	40,000
Other	527,614	100,000	100,000	75,000	100,000	75,000	100,000	100,000	100,000	100,000	100,000
Total Financing Uses	5,581,002	21,825,000	3,905,000	21,295,000	1,140,000	525,000	400,000	625,000	490,000	575,000	450,000
-- ESTIMATED ENDING FUND BALANCE AT JUNE 30 --											
Total Fund Balance, June 30	\$ 3,936,313	\$ 4,709,469	\$ 2,373,857	\$ 263,620	\$ 702,465	\$ 865,720	\$ 521,720	\$ 2,720	\$ (431,280)	\$ (900,280)	\$ (1,294,280)



Type	Project Description	Page	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027
MCIF	Special Planning Funds: Waterfront	294	50,000	50,000	-	-	-
MCIF	Community Redevelopment Funds	294	25,000	-	-	-	-
MCIF	City Hall Office Renovations	295	400,000	400,000	400,000	-	-
MCIF	Regional Initiatives	294	75,000	75,000	75,000	-	-
MCIF	Parking and Wayfinding Signage	296	10,000	-	10,000	-	10,000
MCIF	Streetscape Refreshment	297	100,000	350,000	-	-	-
MCIF	6th St Area	298	2,700,000	-	-	-	-
MCIF	Brick Pavers / Snowmelt Planning	297	-	-	-	25,000	-
MCIF	Snowmelt Fixes	297	100,000	-	25,000	-	25,000
MCIF	Ice Rink Construction	299	-	1,500,000	-	-	-
MCIF	Parking Lot Paving	300	-	100,000	-	100,000	-
MCIF	Police Emergency Response Vehicle	301	390,000	-	-	-	-
MCIF	Fire Station Additions/Renovations	302	15,000,000	-	-	-	-
MCIF	Police Building Maintenance	300	25,000	-	25,000	-	25,000
MCIF	Radio Replacement	303	-	50,000	50,000	-	-
MCIF	Tactical Response Vehicle	304	-	300,000	-	-	-
MCIF	Police Roof Replacement	300	-	-	175,000	-	-
MCIF	Fire Engine	304	900,000	-	-	-	-
MCIF	Fire Boat	305	-	-	-	50,000	-
MCIF	Warning Siren Replacement	306	-	-	-	25,000	-
MCIF	Range Rubber & Ballistic Mats	307	30,000	-	-	-	-
MCIF	City Hall Window Mortar Repair	295	350,000	-	-	-	-
MCIF	Civic Center - Maintenance	308	15,000	25,000	25,000	25,000	25,000
MCIF	Civic Center - Event Lighting	308	100,000	-	-	-	-
MCIF	Civic Center - Room Dividers	308	-	-	200,000	-	-
MCIF	Civic Center - Venue Upgrades	308	25,000	-	25,000	-	25,000
MCIF	Civic Center - Food and Beverage	308	15,000	-	15,000	-	-
MCIF	DeGraaf Nature Center Maintenance	300	25,000	-	25,000	10,000	-



Type	Project Description	Page	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027
MCIF	Parks & Recreation - Facilities	300	50,000	75,000	50,000	75,000	75,000
MCIF	Lakeview Park (by Laketown Twp)	311	-	300,000	-	-	-
MCIF	Parks Maintenance	310	75,000	75,000	75,000	100,000	100,000
MCIF	Futball @ Moran Park	313	-	85,000	-	-	-
MCIF	Pickleball Courts	313	-	10,000	-	10,000	-
MCIF	Pump Cycle Track	317	-	-	25,000	-	-
MCIF	Greenhouse Maintenance	300	-	10,000	-	-	-
MCIF	Maplewood Turf	312	-	-	-	500,000	-
MCIF	Maplewood Gazebos	312	-	-	90,000	-	-
MCIF	Tennis Court Resurfacing	313	-	-	50,000	-	-
MCIF	Moran Park Tennis Courts Improvements	313	575,000	-	-	-	-
MCIF	Moran Park Improvements	313	-	-	-	50,000	-
MCIF	Kollen Park-Outdoor Perform Fac	318	-	-	1,750,000	-	-
MCIF	Playground Maintenance	319	75,000	-	75,000	-	75,000
MCIF	Move Old Greenhouse	314	350,000	-	-	-	-
MCIF	Riverview Park	319	50,000	-	-	-	-
MCIF	Window on Waterfront Lighting	315	75,000	-	-	-	-
MCIF	Recreation Center Planning/Construction	310	-	100,000	18,000,000	-	-
MCIF	Tree Replacement	321	50,000	50,000	25,000	50,000	25,000
MCIF	WOW Boardwalk Repairs	315	-	-	-	-	25,000
MCIF	Waterfront Holland Public Improvements	316	-	150,000	-	-	-
MCIF	Transportation Roof Maintenance	300	-	-	-	80,000	-
MCIF	Radio Upgrade	303	185,000	-	-	-	-
MCIF	Sidewalk Fund - Repairs	309	50,000	50,000	50,000	50,000	50,000
MCIF	Transportation Building Maintenance	300	25,000	-	25,000	-	25,000
MCIF	Holland Museum Repairs	300	25,000	10,000	25,000	10,000	25,000
MCIF	Cappon & Settlers House Repairs	300	5,000	15,000	5,000	5,000	15,000
MCIF	Wayfinding Signs	296	-	25,000	-	25,000	-
MCIF	Kensington Park Planning	294	-	-	-	25,000	-
Total MCIF			21,925,000	3,805,000	21,295,000	1,215,000	525,000

PROJECT: ADVANCED PLANNING

Description: Several projects require advance planning. Funding is being set aside for planning purposes as staff becomes aware of needs which could lead to a capital project.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Waterfront Planning	50,000	50,000	-	-	-
Community Redevelopment	25,000	-	-	-	-
Regional Initiatives	75,000	75,000	75,000		
Kensington Park Planning	-	-	-	25,000	-
Total	150,000	125,000	75,000	25,000	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	150,000	125,000	75,000	25,000	-

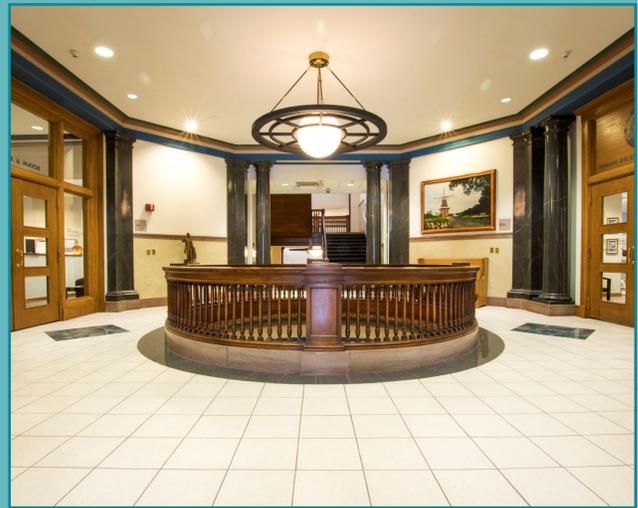
[Community Energy Plan \(Sustainability\) Options](#)

[Impact on Operating Budget](#)

These costs are for future projects and have no immediate impact on the FY2023 operating budget.

PROJECT: CITY HALL UPDATES

Description: The City is remodeling City Hall on a suite by suite basis, allowing operations to be shifted to different locations in the building in order to keep City Hall open. In addition, the exterior of City Hall will be tuck pointed and maintained to preserve the integrity of the building.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Office renovations	400,000	400,000	400,000	-	-
Exterior maintenance	350,000	-	-	-	-
Total	750,000	400,000	400,000	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	750,000	400,000	400,000	-	-

Community Energy Plan (Sustainability) Options

We will continue to look for best options for our old office assets. Similar to the third floor remodel where we donate 42% and recycled 48%.

Impact on Operating Budget

The City Hall updates do not impact the operating budget but regular maintenance may reduce building costs in the long-term.

PROJECT: SIGNAGE

Description: In recent years the City invested heavily in standardized signage throughout the City and especially Downtown. These funds will replace and add signage in future years.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Downtown Wayfinding Signs	10,000	-	10,000	-	10,000
General Wayfinding Signs	-	25,000	-	25,000	-
Total	10,000	25,000	10,000	25,000	10,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	10,000	25,000	10,000	25,000	10,000

[Community Energy Plan \(Sustainability\) Options](#)

We will research sustainable materials to use in the project if applicable.

[Impact on Operating Budget](#)

Signage does not directly impact the operating budget.

PROJECT: BRICK PAVERS AND STREETSCAPE

Description: The Downtown infrastructure is key to keeping Holland an attractive destination. These funds will fix brickwork, roadway, urns, etc. In addition, the fund will add electrical infrastructure to prepare Downtown for whatever the future brings.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Streetscape Refreshment	100,000	350,000	-	-	-
Brick Pavers / Snowmelt Planning	-	-	-	25,000	-
Snowmelt Repairs	100,000	-	25,000	-	25,000
Total	200,000	350,000	25,000	25,000	25,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	200,000	350,000	25,000	25,000	25,000

Community Energy Plan (Sustainability) Options

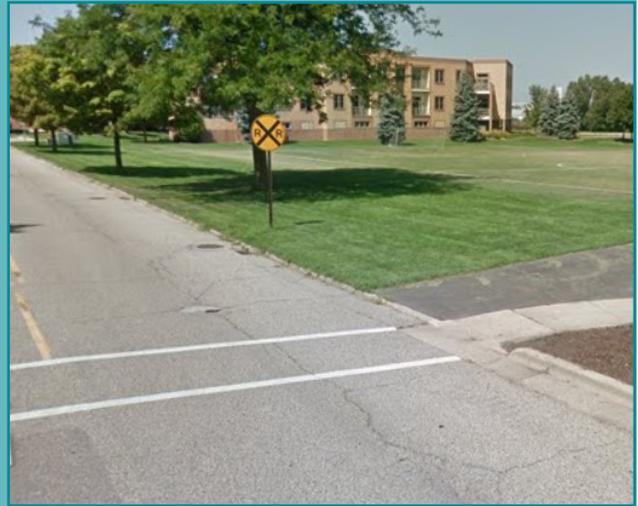
We will research sustainable materials to use in the project if applicable.

Impact on Operating Budget

Snowmelt and streetscape maintenance and improvement does not impact the operating budget.

PROJECT: SIXTH STREET AREA

Description: The City is planning for improvements to the northern section of 6th Street. The area will be assessed for extending College Avenue, adding an ice rink, and other recreational activities.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
6th Street Area	2,700,000	-	-	-	-
Total	2,700,000	-	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	2,700,000	-	-	-	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project if applicable.

Impact on Operating Budget

Changes to the 6th Street area may increase maintenance costs as part of future operating budgets.

PROJECT: ICE RINK CONSTRUCTION

Description: The City intends to build an ice rink Downtown in the 6th Street and College Avenue area. The ice rink will include a ribbon of ice, along with a small curling area. Private donations already committed will be a major source of funding for the project.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Ice Rink Construction	-	1,500,000	-	-	-
Total	-	1,500,000	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	1,500,000	-	-	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project if applicable.

Impact on Operating Budget

Construction of the ice rink does not impact the current operating budget for the City.

PROJECT: FACILITY MAINTENANCE

Description: The plan for facility maintenance includes a number of “fix-it-first” items such as roof replacements and other building repairs. This ongoing maintenance is needed in order to keep the facilities in full operation.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Downtown Parking Lot Paving	-	100,000	-	100,000	-
Police Building Maintenance	25,000	-	25,000	-	25,000
Police Building Roof Replacement	-	-	175,000	-	-
DeGraaf Nature Center Maintenance	25,000	-	25,000	10,000	-
Parks and Recreation Maintenance	50,000	75,000	50,000	75,000	75,000
Greenhouse Maintenance	-	10,000	-	-	-
Transportation Roof Maintenance	-	-	-	80,000	-
Transportation Building Maintenance	25,000	-	25,000	-	25,000
Holland Museum Repairs	25,000	10,000	25,000	10,000	25,000
Cappon and Settlers House Repairs	5,000	15,000	5,000	5,000	15,000
Total	155,000	210,000	330,000	280,000	165,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	155,000	210,000	330,000	280,000	165,000

[Community Energy Plan \(Sustainability\) Options](#)

We will research sustainable materials to use in the project if applicable.

[Impact on Operating Budget](#)

Preventative facility maintenance and repairs reduce major maintenance costs that may affect the operating budget and also reduce liability claims.

PROJECT: POLICE RESPONSE VEHICLE

Description: The City is planning to replace an aging public safety response vehicle. Replacing the Police Emergency Response vehicle will help the Police operate more efficiently and safely respond to emergency situations.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Police Emergency Response Vehicle	390,000	-	-	-	-
Total	390,000	-	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	390,000	-	-	-	-

Community Energy Plan (Sustainability) Options

Unsure if there is a hybrid option available at this time.

Impact on Operating Budget

The response vehicle purchase does not impact the operating budget.

PROJECT: FIRE STATION ADDITIONS/RENOVATIONS

Description: The fire stations at Kollen Park and Waverly Road were both built in the 1970's and are at the end of their useful lives. The Kollen Park Station will undergo minor additions and a full renovation. At the Waverly Road Station, a new fire station will be built to the north of the existing station and the existing station will be demolished.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Fire Station Additions / Renovations	15,000,000	-	-	-	-
Total	15,000,000	-	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Debt Service / Bonds	15,000,000	-	-	-	-

Community Energy Plan (Sustainability) Options

We will take LEED and Energy star practices into consideration with any new construction.

Impact on Operating Budget

The fire station renovations do not impact the operating budget.

PROJECT: RADIO REPLACEMENT

Description: The City Public Safety and Transportation Departments use radios for communication and dispatch. The radios will be replaced in order to assist personnel in effectively doing their jobs.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Public Safety Radio Replacement	-	50,000	50,000		
Transportation Radio Replacement	185,000	-	-	-	-
Total	185,000	50,000	50,000	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	185,000	50,000	50,000	-	-

[Community Energy Plan \(Sustainability\) Options](#)

We will add to research list for added sustainable options.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: FIRE RESPONSE VEHICLES

Description: The City is planning to replace aging public safety response vehicles. These vehicles help the City Fire Department efficiently and safely respond to emergency events.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Tactical Response Vehicle	-	300,000	-	-	-
Fire Engine	900,000	-	-	-	-
Total	900,000	300,000	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	900,000	300,000	-	-	-

Community Energy Plan (Sustainability) Options

Unsure if there is a hybrid option available at this time.

Impact on Operating Budget

The response vehicle purchases do not impact the operating budget.

PROJECT: FIRE BOAT

Description: The City is planning to replace the aging rescue boat. The new fire boat will be used to fight shoreline and watercraft fires and perform water rescues.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Fire Boat	-	-	-	50,000	-
Total	-	-	-	50,000	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	-	-	50,000	-

Community Energy Plan (Sustainability) Options

We will research sustainable options if applicable.

Impact on Operating Budget

The fire boat purchase does not impact the operating budget.

PROJECT: PUBLIC SAFETY SIREN REPLACEMENT

Description: There are various warning sirens throughout the City that will be beyond their useful life within a few years and need to be replaced. The sirens warn the public that a potentially dangerous situation may be occurring.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Warning Siren Replacement	-	-	-	25,000	-
Total	-	-	-	25,000	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	-	-	25,000	-

[Community Energy Plan \(Sustainability\) Options](#)

We will add to research list for added sustainable options.

[Impact on Operating Budget](#)

The warning siren replacement does not impact the operating budget.

PROJECT: SHOOTING RANGE SOUND DAMPENING

Description: The City Public Safety Department uses ballistic rubber mats to reduce noise and prevent ricochets at the police facility shooting range. The mats currently in use are in need of replacement.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Range Rubber and Ballistic Mats	30,000	-	-	-	-
Total	30,000	-	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	30,000	-	-	-	-

Community Energy Plan (Sustainability) Options

We will add to research list for added sustainable options.

Impact on Operating Budget

The ballistic rubber mats have no immediate impact on operating budgets.

PROJECT: CIVIC CENTER MAINTENANCE

Description: The Holland Civic Center Place is in need of on-going maintenance and upgrades in order to continue as a popular full-service event and meeting venue.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Civic Center Maintenance	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	-	25,000	-	25,000
Civic Center Food and Beverage	15,000	-	15,000	-	-
Total	155,000	25,000	265,000	25,000	50,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	155,000	25,000	265,000	25,000	50,000

Community Energy Plan (Sustainability) Options

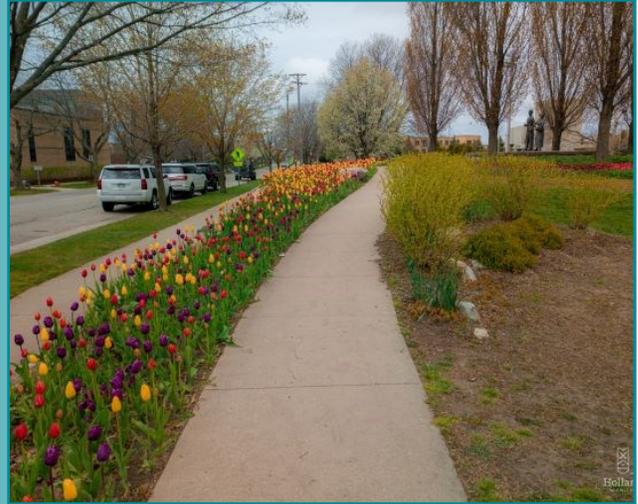
We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

The Civic Center upgrades and maintenance do no impact the operating budget.

PROJECT: SIDEWALK FUND REPAIRS

Description: Damage to City sidewalks often occur when the roots from trees planted between the sidewalk and gutter lift the sidewalk, creating a trip hazard. Additionally, the freeze-thaw cycles, sidewalk plow blades, salts and de-icers damage the concrete sidewalks. Years of deferred maintenance has left the sidewalk network in desperate need of repair, and City engineering staff have identified the needed repairs. Repairs are cataloged and ranked according to the type needed. This allows areas in greatest need or repair be addressed first. The type of repair varies based on the extent of damage. Concrete may be shaved to reduce the trip hazard or sections replaced. Asphalt walkways may have cracks sealed or be repaved. Bricked sidewalks will need the bricks removed so the base can be leveled before putting the bricks back in place.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Sidewalk Fund Repairs	50,000	50,000	50,000	50,000	50,000
Total	50,000	50,000	50,000	50,000	50,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	50,000	50,000	50,000	50,000	50,000

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

Repairs to the sidewalk network does not impact the operating budget but it may reduce liability claims.

PROJECT: PARK MAINTENANCE

Description: Each year the City puts funds aside to handle issues that may come up in the City parks. The issues could involve mechanical failures, repairs that need to occur, or maintenance needs that may arise.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Park Preventative Maintenance	75,000	75,000	75,000	100,000	100,000
Total	75,000	75,000	75,000	100,000	100,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	75,000	75,000	75,000	100,000	100,000

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

Preventative maintenance and repairs at the parks reduce major maintenance costs that may affect the operating budget and also reduce liability claims.

PROJECT: LAKEVIEW SCHOOL PARK

Description: Improvements are planned at Lakeview School Park to enhance the quality of sports surfaces at the park. This would include adding irrigation to the soccer fields and baseball diamond. Additionally, basketball courts are in need of repair and resurfacing.



Cost		FY2023	FY2024	FY2025	FY2026	FY2027
Lakeview Park		-	300,000	-	-	-
	Total	-	300,000	-	-	-
Funding Source		FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund		-	300,000	-	-	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

The Lakeview Park improvements do not impact the operating budget.

PROJECT: MAPLEWOOD PARK

Description: Maplewood Park currently has two picnic shelters that need to be replaced on each end of the park. The baseball fields are also planned to be switched to synthetic turf that would allow a wider range of activities to take place on this surface. This would include, but is not limited to, soccer, football and lacrosse.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Maplewood Park Turf	-	-	-	500,000	-
Maplewood Park Gazebos	-	-	90,000	-	-
Total	-	-	90,000	500,000	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	-	90,000	500,000	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

The Maplewood Park improvements do not impact the operating budget.

PROJECT: MORAN PARK

Description: Moran Park is scheduled to have all tennis and pickleball courts resurfaced while maintaining the existing number of courts for each sport. The addition of a regulation futsal court is planned in the center of the park. Improvements to fencing, basketball hoops and aesthetic features are also planned.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Futball Court	-	85,000	-	-	-
Pickleball Courts	-	10,000	-	10,000	-
Tennis Court Resurfacing	-	-	50,000	-	-
Tennis Court Improvements	575,000	-	-	-	-
General Park Improvements	-	-	-	50,000	-
Total	575,000	95,000	50,000	60,000	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	575,000	95,000	50,000	60,000	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

The Moran Park improvements do not impact the operating budget.

PROJECT: RELOCATE OLD GREENHOUSE

Description: The former greenhouse used by the City Parks Department is to be moved, most likely to Centennial Park. It will be established as a landmark building commemorating the City's history of growing its own plants and flowers to add to the City's attractive landscape.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Relocate Old Greenhouse	350,000	-	-	-	-
Total	350,000	-	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	350,000	-	-	-	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

Moving the old greenhouse may initially impact the operating budget for maintenance but will not significantly affect the operating budget in future years.

PROJECT: WINDOW ON WATERFRONT PARK

Description: Improvements to Window on Waterfront Park are planned, including lighting upgrades and boardwalk repairs.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Window on Waterfront Lighting	75,000	-	-	-	-
Boardwalk Repairs	-	-	-	-	25,000
Total	75,000	-	-	-	25,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	75,000	-	-	-	25,000

[Community Energy Plan \(Sustainability\) Options](#)

We will research sustainable materials to use in the project where applicable.

[Impact on Operating Budget](#)

The Window on Waterfront Park improvements do not impact the operating budget.

PROJECT: WATERFRONT HOLLAND PUBLIC IMPROVEMENTS

Description: The Waterfront Holland space was made available after the City and Holland Board of Public Works switched power production to the new Holland Energy Park. Plans are in process to create a recreational and livable area for enhanced public use and enjoyment.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Waterfront Holland Improvements	-	150,000	-	-	-
Total	-	150,000	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	150,000	-	-	-

[Community Energy Plan \(Sustainability\) Options](#)

[Impact on Operating Budget](#)

The planned creation of the Waterfront Holland does not impact the current operating budget.

PROJECT: PUMP CYCLE TRACK

Description: The City plans to add a pump cycle track. The track will contain berm hills and banked turns for bike riders, providing an additional recreational opportunity in the City. The track is projected to be on the northside of the City off of River Avenue.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Pump Cycle Track	-	-	25,000	-	-
Total	-	-	25,000	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	-	25,000	-	-

Community Energy Plan (Sustainability) Options

Impact on Operating Budget

The creation of a pump cycle track may impact the operating budget through increased maintenance costs.

PROJECT: KOLLEN PARK OUTDOOR PERFORMANCE FACILITY

Description: Improvements and upgrades are planned for the Kollen Park outdoor bandshell. A gift of \$1,750,000 has been set aside to fund the project.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Kollen Park Outdoor Performance	-	-	1,750,000	-	-
Total	-	-	1,750,000	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	-	1,750,000	-	-

[Community Energy Plan \(Sustainability\) Options](#)

[Impact on Operating Budget](#)

The Kollen Park improvements do not impact the operating budget.

PROJECT: PLAYGROUND MAINTENANCE

Description: The City has a playground maintenance and replacement program. This program helps to provide City residents with safe and up-to-date equipment to enjoy.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
General Playground Maintenance	75,000	-	75,000	-	75,000
Riverview Park Playground	50,000	-	-	-	-
Total	125,000	-	75,000	-	75,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	125,000	-	75,000	-	75,000

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

Preventative maintenance and repairs at playgrounds reduce major maintenance costs that may affect the operating budget and also reduce liability claims.

PROJECT: RECREATION CENTER PLANNING/CONSTRUCTION

Description: The Recreation Department does not currently have a dedicated space for programming. The plan is to build a recreation center near Bouws Pool on property the City currently owns. The center could include multiple gyms, a splash pad and many other community amenities. A gift of \$5,000,000 is earmarked to help facilitate the project.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Recreation Center Planning / Construction	-	100,000	18,000,000	-	-
Total	-	100,000	18,000,000	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	-	100,000	7,000,000	-	-
Debt Service / Bonds	-	-	11,000,000	-	-
Total	-	100,000	18,000,000	-	-

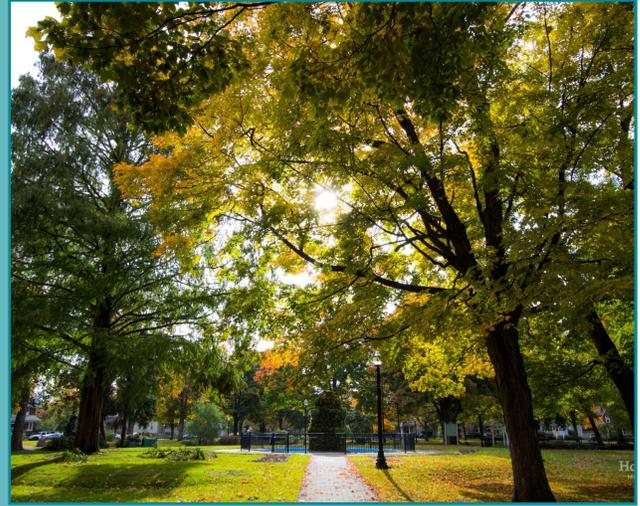
Community Energy Plan (Sustainability) Options

Impact on Operating Budget

The new Recreation Facility may impact the operating budget through additional maintenance and utility costs.

PROJECT: TREE REPLACEMENT

Description: The City tree replacement plan is a 15 year initiative to expand the tree canopy throughout the City.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Tree Replacement	50,000	50,000	25,000	50,000	25,000
Total	50,000	50,000	25,000	50,000	25,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Municipal Capital Improvement Fund	50,000	50,000	25,000	50,000	25,000

Community Energy Plan (Sustainability) Options

This will help with carbon sequestration.

Impact on Operating Budget

The City tree replacement efforts do not impact the operating budget.



Overview

Street Capital Projects include preservation and / or major renovation to the City's streets, alleys, sidewalks and storm drain infrastructure. Financing for projects is accounted for in several special revenue funds. It is derived from property taxes, special assessments, allocation of the state gas & weight tax, and federal or state government grants. Funding transfers are made to the individual project accounts as costs are incurred. There is a link on the City's website for the current year projects at: www.cityofholland.com/1146/2022-Construction-Projects.

Pavement Surface Evaluation Rating (PASER)

The Transportation Department uses the PASER rating system to evaluate the condition of road segments. Annually the City engineering staff perform a visual rating of the road network, assigning each segment a PASER rating. When evaluating the list of projects as part of the plan update process, the rating is used to determine how best to use available resources.

Rating	Condition	Treatment
Surface Type: Asphalt		
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		
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

Total By Project Type

Below is a summary totaling planned projects by type. Pages providing detail about the project are included if the information is available.

Type	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Streets	5,717,000	4,797,000	4,347,000	4,382,000	4,082,000
Sidewalks	302,000	230,000	220,000	215,000	215,000
Total	\$6,019,000	\$5,027,000	\$4,567,000	\$4,597,000	\$4,297,000

Funding Source for Projects

Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
MVH Major Streets	2,475,000	2,240,000	1,650,000	1,850,000	1,400,000
Allegan Co Road Tax	1,210,000	300,000	515,000	400,000	450,000
Ottawa Co Road Tax	400,000	400,000	450,000	400,000	400,000
Street Improvement	1,632,000	1,857,000	1,732,000	1,732,000	1,832,000
Sidewalk Improvmnt	302,000	230,000	220,000	215,000	215,000
Total	\$6,019,000	\$5,027,000	\$4,567,000	\$4,597,000	\$4,297,000

Collaboration

City and HBPW staff work together to coordinate and align the Street Capital Improvement plan with future utility improvement projects to make the best use of available funds while minimizing impact on residents.



STREETS & SIDEWALKS SUMMARY

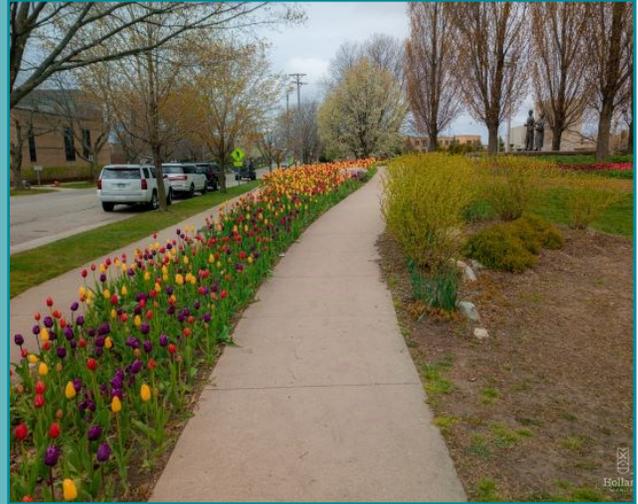
Type	Project Description	Page	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027
Sidewalk	Sidewalk Repairs	325	302,000	230,000	220,000	215,000	215,000
Street	Resurfacing Program	326	1,150,000	1,000,000	1,100,000	1,150,000	1,150,000
Street	Sealcoat Project	326	50,000	50,000	50,000	50,000	50,000
Street	Crack Sealing Program	326	75,000	75,000	75,000	75,000	100,000
Street	Retaining Wall Project	326	75,000	75,000	75,000	75,000	100,000
Street	17th St; South Shore to Central	326	-	-	-	50,000	1,000,000
Street	32nd St Resurface; Lincoln to City Limit	326	-	-	-	-	650,000
Street	River Ave Resurfacing	326	-	-	-	-	600,000
Street	Waverly Resurface; Chicago Dr to 16th	326	-	-	-	500,000	-
Street	Drain Assessments	327	32,000	32,000	32,000	32,000	32,000
Street	Drain Projects & Studies	327	400,000	100,000	250,000	200,000	400,000
Street	40th St Ditch Enclosure	327	350,000	-	-	-	-
Street	Country Club; Legion Pk to 8th St	328	500,000	-	-	-	-
Street	Pine Ave; 7th to 22nd St	329	2,250,000	-	-	-	-
Street	6th St; River to Columbia	N/A	250,000	1,300,000	-	-	-
Street	16th St; Country Club to Quarterline	N/A	-	250,000	-	-	-
Street	24th St; Waverly to Country Club	N/A	50,000	50,000	50,000	1,000,000	-
Street	32nd St; Old Orchard to Lincoln	N/A	-	50,000	750,000	1,000,000	-
Street	48th St Improvements	N/A	200,000	-	-	-	-
Street	College Ave; North Downtown	N/A	50,000	50,000	250,000	-	-
Street	Columbia Ave; 10th to 24th St	N/A	75,000	75,000	1,500,000	-	-
Street	MDOT US-31 Reconstruction	N/A	60,000	-	-	-	-
Street	MDOT US-31 RxR Bridge Enhancement	N/A	-	15,000	165,000	-	-
Street	Non-Motorized Studies; 8th St	N/A	50,000	200,000	-	-	-
Street	Traffic Studies & Signal Coordination	N/A	25,000	25,000	-	-	-
Street	VanRaalte Ave; 10th to 24th St	N/A	75,000	1,200,000	-	-	-
Street	Waterfront Engineering	N/A	-	50,000	50,000	250,000	-
Street	Waverly; Dual Left Turn Lane at M-40	N/A	-	200,000	-	-	-
Total Streets & Sidewalks			6,019,000	5,027,000	4,567,000	4,597,000	4,297,000

PROJECT: SIDEWALK IMPROVEMENTS

Description: The City of Holland has 178 miles of sidewalk. Damage often occurs when the roots from trees planted between the sidewalks and gutter lift the sidewalk, creating a trip hazard. Sidewalks are also be damaged by the freeze-thaw cycles, sidewalk plow blades, salts and de-icers.

Repairs have been cataloged and ranked by type needed. This method allows areas in greatest need of repair to be addressed first. Years of deferred maintenance has left 14 miles of the sidewalk network in desperate need of repair.

The type of repair will vary based on the extent of damage and type of sidewalk material used, whether concrete, asphalt or brick..



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Sidewalk Repairs	250,000	200,000	200,000	200,000	200,000
Asphalt Walkways	27,000	20,000	10,000	5,000	5,000
Brick Maintenance / Repairs	25,000	10,000	10,000	10,000	10,000
Total	302,000	230,000	220,000	215,000	215,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
Sidewalk Improvement Fund	302,000	230,000	220,000	215,000	215,000

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

Repairs to the sidewalk network does not impact the operating budget but it may reduce liability claims.

PROJECT: STREET RESURFACING PROGRAM

Description: Each construction season, PASER ratings are reviewed to develop a list of roads for milling and resurfacing, seal coating, and crack sealing. If necessary, and funds are available, a resurfacing project may include a longer stretch of road. If a section of road being resurfaced has a wood retaining wall, it will also be upgraded.

It is the City's goal to resurface a road every 20 years.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Resurfacing Project	1,150,000	1,000,000	1,100,000	1,150,000	1,150,000
Sealcoat Project	50,000	50,000	50,000	50,000	50,000
Crack Sealing Project	75,000	75,000	75,000	75,000	100,000
Retaining Walls Upgrades	75,000	75,000	75,000	75,000	100,000
17th Street Resurfacing	-	-	-	50,000	1,000,000
32nd Street Resurfacing	-	-	-	1,000,000	650,000
River Avenue Resurfacing	-	-	-	-	600,000
Waverly Road Resurfacing	-	-	-	500,000	-
Total	1,350,000	1,200,000	1,300,000	2,900,000	3,650,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
MVH Major Street Fund	50,000	-	-	1,000,000	1,200,000
Allegan County Road Tax Fund	800,000	100,000	50,000	300,000	450,000
Ottawa County Road Tax Fund	-	-	-	-	400,000
Street Improvement Reserve Fund	500,000	1,100,000	1,250,000	1,600,000	1,600,000
Total	1,350,000	1,200,000	1,300,000	2,900,000	3,650,000

[Community Energy Plan \(Sustainability\) Options](#)

We will research sustainable materials to use in the project where applicable.

[Impact on Operating Budget](#)

Resurfacing roads reduces operating budgets by \$10,000 annually due to less time spent filling potholes.

PROJECT: DRAINAGE

Description: Annually drain assessments are paid to Macatawa Area Coordinating Council as their share of the Macatawa Watershed project. If any road improvement includes work on drainage infrastructure then a separate project accounts for these enhancements.

The amount of the project will vary based on the work to be completed.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Drain Assessments	32,000	32,000	32,000	32,000	32,000
Drain Projects & Studies	400,000	100,000	250,000	200,000	400,000
40th Street Ditch Enclosure	350,000	-	-	-	-
Total	782,000	132,000	282,000	232,000	432,000
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
MVH Major Street Fund	400,000	100,000	250,000	100,000	200,000
Allegan County Road Tax Fund	350,000	-	-	100,000	-
Street Improvement Reserve Fund	32,000	32,000	32,000	32,000	232,000
Total	782,000	132,000	282,000	232,000	432,000

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

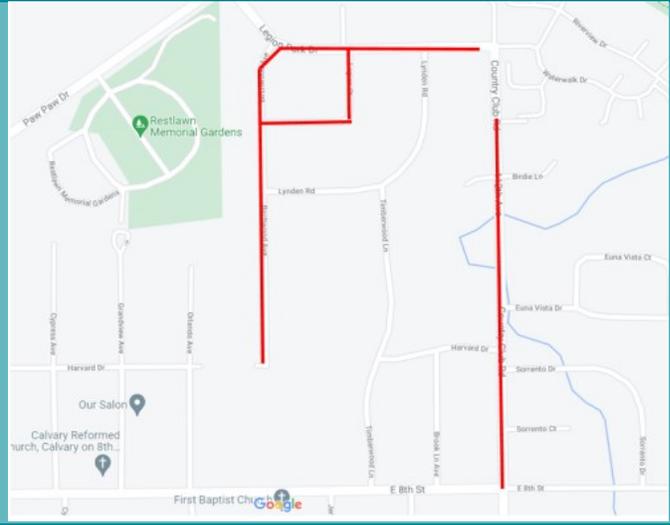
Impact on Operating Budget

Improvements to the drainage infrastructure typically does not impact the operating budget. Often the improvements are done to prevent flooding, which also prevents clean up costs.

PROJECT: COUNTRY CLUB ROAD

Description: The storm sewer will be relaced on Country Club Road to 8th Street, including side streets Legion Park, Birchwood Avenue and Legion Court. The storm sewer work will be done in coordination with the HBPW performing a full water utility reconstruction.

Work begins in the spring of 2022 and should be complete in November 2022. The cost of the FY2022 work is estimated to be \$1.1 million.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Country Club Road	500,000	-	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
MVH Major Street Fund	500,000	-	-	-	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

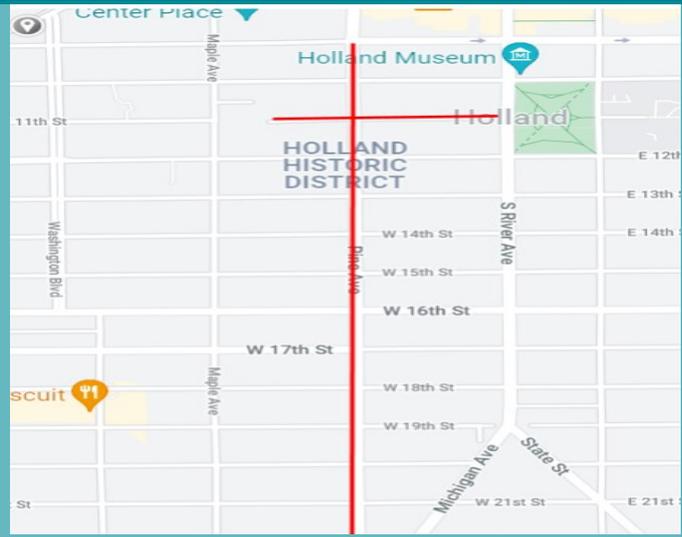
Impact on Operating Budget

Improvements to the drainage infrastructure typically does not impact the operating budget. The work being done will improve the flow of water and prevent flooding.

PROJECT: PINE AVENUE

Description: The storm sewer will be relaced on Pine Avenue, 7th to 22nd Street, and 11th Street. The storm sewer work will be done in coordination with the HBPW performing a full water utility reconstruction.

Work begins in the spring of 2022 and should be complete in November 2022. The cost of the FY2022 work is estimated to be \$500,000.



Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Pine Avenue	2,250,000	-	-	-	-
Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027
MVH Major Street Fund	1,100,000	-	-	-	-
Ottawa County Road Tax Fund	400,000	-	-	-	-
Street Improvement Reserve Fund	750,000	-	-	-	-
Total	2,250,000	-	-	-	-

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project where applicable.

Impact on Operating Budget

Improvements to the drainage infrastructure typically does not impact the operating budget. Often the improvements are done to prevent flooding, which also prevents clean up costs.



Overview

Holland Board of Public Works capital projects are financed by the utility operations. The FY2023 project budgets are included in the Budget Summary capital outlay line presented in the Enterprise Funds-Utilities section. For more information you can visit the HBPW's website at: www.hollandbpw.com/index.php/en/construction-projects.

Summary of Total Project Costs

	FY 2023	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
- - FUNDING SOURCES & USES - -					
ELECTRIC UTILITY PROJECTS					
Power Resources	941,443	391,285	267,000	305,000	465,000
Electric Transmission, Distribution & Admin Projects	18,811,173	13,073,955	14,729,573	11,163,366	10,249,558
	<u>19,752,616</u>	<u>13,465,240</u>	<u>14,996,573</u>	<u>11,468,366</u>	<u>10,714,558</u>
WATER UTILITY PROJECTS					
Water Plant	2,045,500	1,929,000	1,015,000	1,153,000	730,000
Water Distribution & Admin	9,548,861	5,033,936	4,403,627	5,009,837	4,435,981
	<u>11,594,361</u>	<u>6,962,936</u>	<u>5,418,627</u>	<u>6,162,837</u>	<u>5,165,981</u>
WASTEWATER UTILITY PROJECTS					
Wastewater Plant	9,352,500	4,775,000	3,540,000	1,315,000	1,952,500
Wastewater Collection & Admin	2,194,564	2,737,170	1,761,070	1,469,050	1,177,650
	<u>11,547,064</u>	<u>7,512,170</u>	<u>5,301,070</u>	<u>2,784,050</u>	<u>3,130,150</u>
Grand Total	<u>\$ 42,894,041</u>	<u>\$ 27,940,346</u>	<u>\$ 25,716,270</u>	<u>\$ 20,415,253</u>	<u>\$ 19,010,689</u>

Overview

Capital outlay includes items such as small building improvements, machinery, equipment and vehicles. Criteria used to determine the classification of an item as a capital project versus capital outlay is determined by cost, useful life and frequency of purchase. City departments submit requests for Capital Outlay as part of the annual budget process. These are reviewed by the Budget Team and budgeted in the requesting organization’s budget.

The FY 2022 General City total budget for capital outlay is \$2,255,468 across all funds. The Internal Service Funds account for almost 70% of the Capital Outlay budget. Included in this category are purchases for the Centralized Vehicle Fund and the Technology Services Funds. Windmill Island Gardens (Enterprise-Other Fund), accounts for 17%, General Fund is 10% and the remaining 3% is for Special Revenue Funds.

Given the short term nature of these expenditures, a one year summary of capital outlay by functional department followed by detail pages for each purchase is presented.

Total Capital Outlay By Fund Type

Fund Type	FY 2023 Capital Outlay
General Fund	\$ 229,033
Special Revenue Funds	60,900
Enterprise-Other Funds	394,000
Internal Service Funds	1,571,535
Total Capital Outlay	\$2,255,468



CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY-2023
General	Cemetery	Pilgrim Home Cemetery Columbarium Units	335	28,400
General	Cemetery	Graafschap Cemetery Columbarium Units	336	28,400
CEMETERY TOTAL				\$ 56,800
General	Police Services	Tactical Team Equipment	337	42,000
General	Police Services	Police Building Garage Doors	338	15,000
General	Police Services	Cruiser Lighting	339	10,000
POLICE SERVICES TOTAL				\$ 67,000
General	Fire Services	Physio-Control Life Pak 15	340	27,188
General	Fire Services	TNT Brute Force 7.75 Inch Cutters	341	9,845
General	Fire Services	TNT 28 Volt 32 Inch Spreader	342	9,900
General	Fire Services	Defibtech-Life Arm	343	12,500
General	Fire Services	Outdoor Warning Siren and Cabinet	344	12,000
FIRE SERVICES TOTAL				\$ 71,433
General	Recreation	Chainlink Fence Repair/Replacement	345	11,000
General	Recreation	Keyless Entry	346	6,000
General	Recreation	Drain Tile & Installation	347	10,000
RECREATION TOTAL				\$ 27,000
General	Parks	Pro Tech 12' Snow Pusher Box	348	6,800
PARKS TOTAL				\$ 6,800



CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY-2023
Special Revenue	CATV Public Access Television	Council Crestron System	349	23,000
Special Revenue	CATV Public Access Television	EVO Video Server	350	21,900
Special Revenue	CATV Public Access Television	Control Room - Phase 2 Cameras	351	16,000
CATV PUBLIC ACCESS TELEVISION TOTAL				\$ 60,900
Enterprise Fund-	Windmill Island Gardens	Interpretive Plan	352	15,000
Enterprise Fund-	Windmill Island Gardens	Drawbridge Repairs	353	300,000
Enterprise Fund-	Windmill Island Gardens	Front Entry & Posthouse Area	354	50,000
Enterprise Fund-	Windmill Island Gardens	Little Netherlands/Water Exhibit	355	10,000
Enterprise Fund- Other	Windmill Island Gardens	Poldermill	356	10,000
Enterprise Fund- Other	Windmill Island Gardens	Gator Utility Vehicle	357	9,000
WINDMILL ISLAND GARDENS TOTAL				\$ 394,000
Internal Service	Technology Services	Server Replacement Cycle	358	10,000
Internal Service	Technology Services	Switches	359	15,000
Internal Service	Technology Services	Finance ERP System	360	253,575
Internal Service	Technology Services	BS&A Migration to Cloud	361	110,960
Internal Service	Technology Services	Active Directory Audit	362	12,500
Internal Service	Technology Services	Migrate SAN Solution to Azure	363	14,000
Internal Service	Technology Services	Unitrends Forever Cloud	364	17,000
Internal Service	Technology Services	Copier	365	10,000
TECHNOLOGY SERVICES TOTAL				\$ 443,035



CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY-2023
Internal Service	Centralized Vehicle/ Equipment	Front End Loader	366	195,000
Internal Service	Centralized Vehicle/ Equipment	Electric Street Sweeper	367	185,000
Internal Service	Centralized Vehicle/ Equipment	Enclosed Equipment Trailer	368	15,000
Internal Service	Centralized Vehicle/ Equipment	Z Mower	369	12,000
Internal Service	Centralized Vehicle/ Equipment	Gator Utility Vehicle	370	20,000
Internal Service	Centralized Vehicle/ Equipment	Walk Behind Concrete Saw	371	9,000
Internal Service	Centralized Vehicle/ Equipment	Sign Shop Paint Machine	372	12,500
Internal Service	Centralized Vehicle/ Equipment	41,000 GVW Dump/Plow Truck	373	190,000
Internal Service	Centralized Vehicle/ Equipment	Police Tahoes	374	144,000
Internal Service	Centralized Vehicle/ Equipment	Standard Police Upfitting	375	24,000
Internal Service	Centralized Vehicle/ Equipment	K9 Police Tahoe	376	48,000
Internal Service	Centralized Vehicle/ Equipment	K9 Police Upfitting	377	14,000
Internal Service	Centralized Vehicle/ Equipment	Detective Car	378	50,000
Internal Service	Centralized Vehicle/ Equipment	Detective Car	379	50,000
Internal Service	Centralized Vehicle/ Equipment	Mid-size 4x4 Pick Up Truck	380	35,000
Internal Service	Centralized Vehicle/ Equipment	1 Ton 4x4 Dump Truck	381	65,000
Internal Service	Centralized Vehicle/ Equipment	3/4 Ton 4x4 Pick Up Truck	382	60,000
CENTRALIZED VEHICLE/EQUIPMENT TOTAL				\$ 1,128,500
Totals by Fund Type		FY-2023		
General Fund		\$ 229,033		
Special Revenue Fund		\$ 60,900		
Enterprise Fund - Other		\$ 394,000		
Internal Service Fund		\$ 1,571,535		
CAPITAL OUTLAY GRAND TOTAL			\$	2,255,468

PROJECT: PILGRIM HOME CEMETERY COLUMBARIUM UNITS

Category: Buildings & Structures

Type: New

Description: The Cemetery Department requests new outdoor columbarium units be installed at Pilgrim Home Cemetery. Both outdoor columbarium units installed are currently sold out. The original 48 niche unit was installed in 1989 and the second in 1995. The last space was sold in 2004. There is a high demand for additional units. The Cemetery department is proposing installing two additional units to match the existing two instead of just one to maintain the symmetrical balance of the space.



Cost		FY2023
Buildings & Structures		28,400
Outfitting		-
	Total	28,400
Funding Source		FY2023
General Fund – Cemetery Department Fund		28,400

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

Maintenance is expected to be minimal and limited to a cleaning of the outside of the units. These costs will be included in the Cemetery Department Operating Budget.

PROJECT: GRAAFSCHAP CEMETERY COLUMBARIUM UNITS

Category: Buildings & Structures

Type: New

Description: The Cemetery Department requests new outdoor columbarium units be installed at Graafschap Cemetery. Currently there are no columbarium niche units installed. The Cemetery Department is proposing the installation of two new units. There has been a high demand for a columbarium at Graafschap Cemetery and as we near capacity in Graafschap overall, it will alleviate some of the demand for cremation burials in standard grave spaces.



Cost		FY2023
Buildings & Structures		28,400
Outfitting		-
	Total	28,400
Funding Source		FY2023
General Fund – Cemetery Department Fund		28,400

[Community Energy Plan \(Sustainability\) Options](#)

Sustainable options are not available at this time.

[Impact on Operating Budget](#)

Maintenance is expected to be minimal and limited to a cleaning of the outside of the units. These costs will be included in the Cemetery Department Operating Budget.

PROJECT: TACTICAL TEAM EQUIPMENT

Category: Machinery & Equipment

Type: Replacement

Description: The Police Services Department requests the replacement of tactical team equipment. First Responders must be fitted with appropriate equipment to help protect themselves and citizens when responding to calls for assistance. For additional information see the Holland Department of Public Safety Annual Report at <https://www.cityofholland.com/1098/Annual-Reporting>



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Cost	FY2023
Machinery & Equipment	42,000
Outfitting	-
Total	42,000
Funding Source	FY2023
General Fund – Police Services Fund	42,000

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

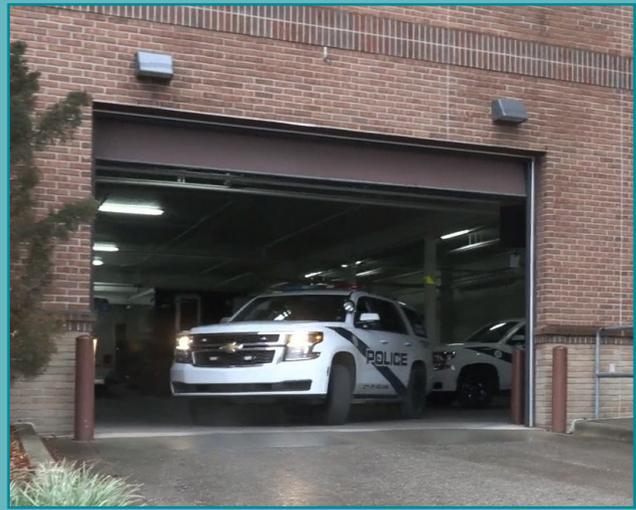
This is a one-time cost. No operational impacts are expected.

PROJECT: POLICE BUILDING GARAGE DOORS

Category: Machinery & Equipment

Type: Replacement

Description: The Police Services Department requests the replacement of the garage doors at the Police Building.



Cost		FY2023
Machinery & Equipment		15,000
Outfitting		-
	Total	15,000
Funding Source		FY2023
General Fund – Police Services Fund		15,000

[Community Energy Plan \(Sustainability\) Options](#)

We will add to research list for future garage door purchases.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: CRUISER LIGHTING

Category: Machinery & Equipment

Type: New

Description: The Police Services Department requests new cruiser lighting for Police vehicles.



Cost	FY2023
Machinery & Equipment	10,000
Outfitting	-
Total	10,000
Funding Source	FY2023
General Fund – Police Services Fund	10,000

[Community Energy Plan \(Sustainability\) Options](#)

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: PHYSIO-CONTROL LIFEPAK 15

Category: Machinery & Equipment

Type: New

Description: The Fire Services Department requests a new Physio-Control Life Pak 15. The departments EMS program utilizes Life Pak 1000 Automatic External Defibrillators (AEDs) on all licensed vehicles. In FY-2023, two Lifehack 15 devices will be purchased to replace AEDs on two front line response vehicles. These more advanced units will provide the ability to obtain 12 Lead ECGs and other patient vital signs including heart rate, blood pressure, blood oxygen saturation and end tidal carbon dioxide levels contained in one unit. This information is consolidated, recorded and stored in one unit rather than manually recorded as is the departments current practice. In the future, this information has the potential to be transmitted from the scene to the hospital.



Cost	FY2023
Machinery & Equipment	27,188
Outfitting	-
Total	27,188
Funding Source	FY2023
General Fund – Fire Services Fund	27,188

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

Maintenance is expected to be minimal and these costs will be included in the Fire Services Department Operating Budget.

PROJECT: TNT BRUTE FORCE 7.75 INCH CUTTERS

Category: Machinery & Equipment

Type: New

Description: The Fire Services Department requests new TNT Brute Force Cutters. The cutters are used for the extrication of occupants in vehicles involved in crashes. The purpose being to cut portions of the vehicle away to remove occupants. The battery powered units represent an iteration in technology which previously required gasoline powered hydraulic units with hoses. These hoses, which were under very high pressure, limited the reach of the equipment from the fire apparatus. The new cutters offer greater cutting power and are highly portable. The cutter is also powered by 28 volt lithium ion batteries which eliminates the need for separate power units. Battery powered cutters reduce noise on the scene of emergency incidents which are already chaotic.



Cost		FY2023
Machinery & Equipment		9,845
Outfitting		-
	Total	9,845
Funding Source		FY2023
General Fund – Fire Services Fund		9,845

[Community Energy Plan \(Sustainability\) Options](#)

The cutters are powered by 28 volt lithium ion batteries which eliminates the need for gasoline powered units.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: TNT 28 VOLT 32 INCH SPREADER

Category: Machinery & Equipment

Type: New

Description: The Fire Services Department requests a new TNT 28 Volt 32 Inch Spreader. Hydraulic spreaders facilitate the extrication of occupants involved in vehicle crashes. These devices spread, lift and pry motor vehicle components to allow firefighters to remove occupants from severely damaged vehicles. Battery powered units represent an iteration in technology which previously required gasoline powered hydraulic units with hoses. These hoses, which were under very high pressure, limited the reach of the equipment from the fire apparatus. As with the cutters, these spreaders offer better portability, power and lowers noise emissions on scenes which are already chaotic.



Cost		FY2023
Machinery & Equipment		9,900
Outfitting		-
	Total	9,900
Funding Source		FY2023
General Fund – Fire Services Fund		9,900

Community Energy Plan (Sustainability) Options

The spreaders are powered by 28 volt lithium ion batteries which eliminates the need for gasoline powered units.

Impact on Operating Budget

This is a one-time cost. No operational impacts are expected.

PROJECT: DEFIBTECH-LIFE ARM

Category: Machinery & Equipment

Type: New

Description: The Fire Services Department requests a new Defibtech-Life Arm. This device is known as an automatic chest compression device or ACC. These units assist in delivering chest compressions that are part of providing cardio-pulmonary resuscitation or CPR. They provide more consistent chest compressions than manual methods which vary due to fatigue that occurs in the rescuer over long periods of CPR. The Fire Services Department currently has two of these units and a third unit will be placed on the department's aerial truck to improve EMS response capabilities in the current context of increasing numbers of EMS incidents. Some incidents overlap with others and increasing the number of these units the department has available will offer flexibility when units are committed on other incidents.



Cost	FY2023
Machinery & Equipment	12,500
Outfitting	-
Total	12,500
Funding Source	FY2023
General Fund – Fire Services Fund	12,500

[Community Energy Plan \(Sustainability\) Options](#)

Sustainable options are not available at this time.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: OUTDOOR WARNING SIREN AND CABINET

Category: Machinery & Equipment

Type: Replacement

Description: The Fire Services Department requests the replacement of outdoor warning sirens and cabinet. Outdoor warning sirens constitute an important element of the City’s emergency warning capabilities. The siren located at W. 48th Street and Washington Avenue is approximately 20 years old. Due to general exposure to the elements and salt spray from the road which is in close proximity the control boxes have become extremely corroded. The bottom of the cabinet is open to both the



Cost	FY2023
Machinery & Equipment	12,000
Outfitting	-
Total	12,000
Funding Source	FY2023
General Fund – Fire Services Fund	12,000

[Community Energy Plan \(Sustainability\) Options](#)

We will add to research list for future warning sirens.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: CHAINLINK FENCE REPAIR/REPLACEMENT

Category: Buildings & Structures

Type: Replacement

Description: The Recreation Department requests repairing and/or replacing chain link fencing. The current fencing is either rusted or bowing out of the frame.



Cost	FY2023
Buildings & Structures	11,000
Outfitting	-
Total	11,000
Funding Source	FY2023
General Fund – Recreation Department Fund	11,000

Community Energy Plan (Sustainability) Options

Old pieces will be recycled.

Impact on Operating Budget

This is a one-time cost. No operational impacts are expected.

PROJECT: KEYLESS ENTRY

Category: Buildings & Structures

Type: Replacement

Description: The Recreation Department requests repairing door frames and adding keyless entry. The doors need to be secured and keyless entry is needed for part-time staff.



Cost		FY2023
Buildings & Structures		6,000
Outfitting		-
	Total	6,000
Funding Source		FY2023
General Fund – Recreation Department Fund		6,000

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

This is a one-time cost. No operational impacts are expected.

PROJECT: DRAIN TILE & INSTALLATION

Category: Land Improvements

Type: Replacement

Description: The Recreation Department requests fixing drainage issues on a basketball court and at Matt Urban ball fields. Drain tile will be installed in the right field portion of Matt Urban Sport Complex Field 3 to reduce how often flooding occurs.



Cost		FY2023
Land Improvements		10,000
Outfitting		-
	Total	10,000
Funding Source		FY2023
General Fund – Recreation Department Fund		10,000

[Community Energy Plan \(Sustainability\) Options](#)

We will add to research list for added sustainable options.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: PRO TECH 12' SNOW PUSHER BOX

Category: Machinery & Equipment

Type: New

Description: The Parks Department requests the purchase of a snow pusher box or larger areas of snow removal such as Kollen Park and BPW Energy Plant parking. This additional resource will allow us to assist other City agencies with snow removal.



Cost		FY2023
Machinery & Equipment		6,800
Outfitting		-
	Total	6,800
Funding Source		FY2023
General Fund – Parks Department Fund		6,800

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

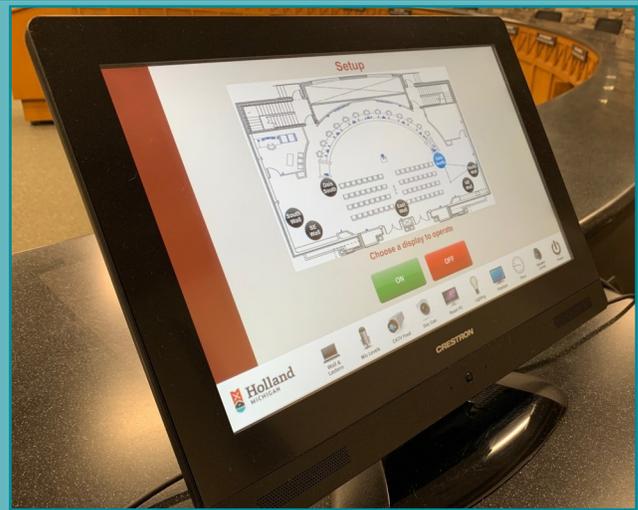
Periodic preventative maintenance is expected for this equipment and will include greasing any movable parts. These costs will be included in the Parks Department Operating Budget.

PROJECT: COUNCIL CRESTRON SYSTEM

Category: Machinery & Equipment

Type: Replacement

Description: The CATV Department requests replacing the Crestron System in the City council chambers. The Crestron System is the backbone to the Council Chambers. It directs signals for monitors and room audio and allows the room to be used in multiple ways by different boards and events.



Cost	FY2023
Machinery & Equipment	23,000
Outfitting	-
Total	23,000
Funding Source	FY2023
CATV Public Access Television Fund	23,000

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

Impact on Operating Budget

No operational impact is expected. Any unforeseen costs will be included in the CATV Department Operating Budget.

PROJECT: EVO VIDEO SERVER

Category: Machinery & Equipment

Type: Replacement

Description: The CATV Department requests replacing the EVO video server. The EVO server hosts the Communications Department videos and photos. All the raw video is hosted on this RAID system that ensures a stable storage that is backed up in case of drive failure.



Cost		FY2023
Machinery & Equipment		21,900
Outfitting		-
	Total	21,900
Funding Source		FY2023
CATV Public Access Television Fund		21,900

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

Impact on Operating Budget

No operational impact is expected. Any unforeseen costs will be included in the CATV Department Operating Budget.

PROJECT: CONTROL ROOM—PHASE 2 CAMERAS

Category: Machinery & Equipment

Type: Replacement

Description: The CATV Department requests replacing the Phase 2 cameras in the control room. The current cameras are over 10 years old. With the change in technology and increased demand for live streaming, the current cameras have reached the end of life. The new cameras will ensure stability and will increase the quality of room recordings.



Cost	FY2023
Machinery & Equipment	16,000
Outfitting	-
Total	16,000
Funding Source	FY2023
CATV Public Access Television Fund	16,000

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

Impact on Operating Budget

No operational impact is expected. Any unforeseen costs will be included in the CATV Department Operating Budget.

PROJECT: INTERPRETIVE PLAN IMPLEMENTATION

Category: Land Improvements

Type: New

Description: Windmill Island Gardens requests new land improvements relating to an Interpretive Plan that was developed for the Island in 2017. The plan outlines a course of development for the Island, including new exhibits, signage and more. Staff continues to build the park into a first-class attraction with new exhibits such as an agricultural area planned. Signage continues to be replaced and developed where appropriate. Island staff has done much of the work with design assistance from outside sources.



Cost	FY2023
Land Improvements	15,000
Outfitting	-
Total	15,000
Funding Source	FY2023
Windmill Island Gardens Fund	15,000

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project.

Impact on Operating Budget

No operational impact is expected. Any unforeseen costs will be included in the Windmill Island Gardens Fund Operating Budget.

PROJECT: DRAWBRIDGE REPAIRS/REPLACEMENT

Category: Land Improvements

Type: Replacement

Description: Windmill Island Gardens requests replacing the drawbridge. The main bridge from the campus to the windmill was built in 1964. It was a replica of a historic bridge that is now in a museum in the Netherlands. It has deteriorated to the point that it will need to be replaced by a new bridge or be significantly repaired. Over a decade ago, steel I-beams were installed under the bridge for stability and the historic counterweights were removed. Meetings with construction experts recommend a replacement or complete overhaul for safety reasons.



Cost		FY2023
Land Improvements		300,000
Outfitting		-
	Total	300,000
Funding Source		FY2023
Windmill Island Gardens Fund		300,000

[Community Energy Plan \(Sustainability\) Options](#)

We will research sustainable materials to use in the project if applicable.

[Impact on Operating Budget](#)

Periodic maintenance is expected for the bridge and will include painting as necessary. These costs will be included in the Windmill Island Gardens Fund Operating Budget.

PROJECT: FRONT ENTRY & POSTHOUSE AREA REFURBISHMENT

Category: Land Improvements

Type: Replacement

Description: Windmill Island Gardens requests refurbishing the front entry and posthouse area of the park. The entry area and ticket booth are visitors first experience of Windmill Island Gardens. Work will include fencing, plantings, pavement/brickwork replacement and traffic flow changes. This does not include replacement of the ticket booth which is planned to occur in the next few years.



Cost	FY2023
Land Improvements	50,000
Outfitting	-
Total	50,000
Funding Source	FY2023
Windmill Island Gardens Fund	50,000

[Community Energy Plan \(Sustainability\) Options](#)

We will research sustainable materials to use in the project if applicable.

[Impact on Operating Budget](#)

Periodic maintenance is expected. These costs will be included in the Windmill Island Gardens Fund Operating Budget.

PROJECT: LITTLE NETHERLANDS/WATER EXHIBIT

Category: Land Improvements

Type: Replacement

Description: Windmill Island Gardens requests updating the Little Netherlands and water exhibits. The historic Little Netherlands miniature exhibit has been a mainstay in Holland for years. While historic, the exhibit is not presented in a visitor-friendly manner. An update and addition will add to the overall visitor experience. Part of the area, as well as additional space outside, will be used to tell the story of water management in the Netherlands and on the Island. The water exhibit has been started and conveys a modern Dutch element to the Island.



Cost		FY2023
Land Improvements		10,000
Outfitting		-
	Total	10,000
Funding Source		FY2023
Windmill Island Gardens Fund		10,000

Community Energy Plan (Sustainability) Options

We will research sustainable materials to use in the project if applicable.

Impact on Operating Budget

No operational impacts are expected. Any unforeseen costs will be included in the Windmill Island Gardens Fund Operating Budget.

PROJECT: POLDERMILL

Category: Land Improvements

Type: New

Description: Windmill Island Gardens requests the purchase of a poldermill. There has long been a desire to showcase additional types of windmills at the Island. Poldermills, which pump water, are the most common type of mill and come in many varieties. In FY2022, staff procured an Archimedes' Screw/Water Wheel that shows how mills pump water. The idea was from a museum in the Netherlands which showcased a poldermill nearby to show visitors the actual machinery that does the work. This will allow the Island to tell a similar story.



Cost		FY2023
Land Improvements		10,000
Outfitting		-
	Total	10,000
Funding Source		FY2023
Windmill Island Gardens Fund		10,000

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

Periodic maintenance is expected for the mill. These costs will be included in the Windmill Island Gardens Fund Operating Budget.

PROJECT: GATOR UTILITY VEHICLE

Category: Machinery & Equipment

Type: Replacement

Description: Windmill Island Gardens requests replacing its gator utility vehicle. Gators are utilized by the staff in maintenance and gardening operations. Historically, the Island has received second-hand equipment from the Parks Department. One of the current Gators is in very poor condition and needs replacement. Staff uses these vehicles to transport equipment and personnel for maintenance and gardening needs over the Island’s 36 acres.



Cost		FY2023
Machinery & Equipment		9,000
Outfitting		-
	Total	9,000
Funding Source		FY2023
Windmill Island Gardens Fund		9,000

Community Energy Plan (Sustainability) Options

Staff will look to purchase an efficient vehicle giving consideration to electric options as well.

Impact on Operating Budget

Maintenance and operational costs are expected to be minimal and limited to fueling for operating. These costs will be included in the Windmill Island Gardens Fund Operating Budget.

PROJECT: SERVER REPLACEMENT CYCLE

Category: Machinery & Equipment

Type: Replacement

Description: The Technology Services Department requests replacing City servers. The City has over 10 servers in our environment all contributing to users daily tasks. This hardware is maintained by routinely updating or replacing hardware or software.



Cost		FY2023
Machinery & Equipment		10,000
Outfitting		-
	Total	10,000
Funding Source		FY2023
Technology Services Fund		10,000

[Community Energy Plan \(Sustainability\) Options](#)

Equipment will be Energy Star Rated.

[Impact on Operating Budget](#)

Any maintenance costs will be included in the Technology Services Department Operating Budget.

PROJECT: SWITCHES

Category: Machinery & Equipment

Type: Replacement

Description: The Technology Services Department requests replacing switches. The City has over 25 switches in our environment all contributing to users network and internet connectivity.



Cost		FY2023
Machinery & Equipment		15,000
Outfitting		-
	Total	15,000
Funding Source		FY2023
Technology Services Fund		15,000

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

Impact on Operating Budget

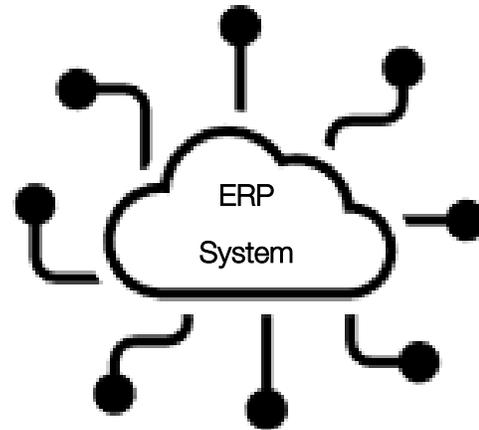
Any maintenance costs will be included in the Technology Services Department Operating Budget.

PROJECT: FINANCE ERP SYSTEM

Category: Machinery & Equipment

Type: New

Description: The Technology Services Department requests the purchase of a new finance application. A new Financial Management Suite is expected to expedite daily financial transactions, allowing insight into core business functions and ensures compliance.



Cost	FY2023
Machinery & Equipment	253,575
Outfitting	-
Total	253,575
Funding Source	FY2023
Technology Services Fund	253,575

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

After the initial migration cost to the software there will be a standard support cost each year for this software. These costs will be included in the Technology Services Department Operating Budget.

PROJECT: BS&A MIGRATION TO CLOUD

Category: Machinery & Equipment

Type: New

Description: The Technology Services Department requests the purchase of new BS&A migration to the cloud. Tax, Special Assessment, PREA, Delinquent Personal Property, Cemetery Management, Business License, Building Department and Assessing are now available as cloud applications. We currently have these applications on prem.



Cost		FY2023
Machinery & Equipment		110,960
Outfitting		-
	Total	110,960
Funding Source		FY2023
Technology Services Fund		110,960

Community Energy Plan (Sustainability) Options

Moving to the cloud saves energy and the need for equipment.

Impact on Operating Budget

There is a sustaining annual cost to access and maintain these applications. These costs will be included in the Technology Services Department Operating Budget.

PROJECT: ACTIVE DIRECTORY AUDIT

Category: Machinery & Equipment

Type: New

Description: The Technology Services Department requests the purchase of a new Active Directory Audit. Active Directory Auditing is the process of collecting data about active directory objects and attributes as well as analyzing and reporting on that data to determine the overall health of the directory. The Technology Services Department will gain information to secure active directory from attackers who are after credentials and to keep IT operations running smoothly.



Cost		FY2023
Machinery & Equipment		12,500
Outfitting		-
	Total	12,500
Funding Source		FY2023
Technology Services Fund		12,500

[Community Energy Plan \(Sustainability\) Options](#)

Sustainable options are not available at this time.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: MIGRATE SAN SOLUTION TO AZURE

Category: Machinery & Equipment

Type: New

Description: The Technology Services Department requests the purchase of migrating the SAN solution to Azure. The current SAN is over 5 years old and needs upgrading. The migration from the on Prem SAN solution to an Azure cloud-based solution will allow cloud computing that can be fully administered by IT. This offers less down time and less dedicated IT resources.



Cost	FY2023
Machinery & Equipment	14,000
Outfitting	-
Total	14,000
Funding Source	FY2023
Technology Services Fund	14,000

[Community Energy Plan \(Sustainability\) Options](#)

Moving to the cloud saves energy and the need for equipment.

[Impact on Operating Budget](#)

There is a subscription cost per year to maintain this solution. These costs will be included in the Technology Services Department Operating Budget.

PROJECT: UNITRENDS FOREVER CLOUD

Category: Machinery & Equipment

Type: New

Description: The Technology Services Department requests the purchase of Unitrends Forever Cloud. Forever Cloud retention is an offsite cloud backup storage option. It allows Recovery Series and Unitrends Backup software to copy on-premises backups to a cloud infrastructure that is designed to keep backups for an infinite number of years. This removes the burden of long-term retention management and extends on-premise retention to the cloud.



Cost	FY2023
Machinery & Equipment	17,000
Outfitting	-
Total	17,000
Funding Source	FY2023
Technology Services Fund	17,000

[Community Energy Plan \(Sustainability\) Options](#)

Moving to the cloud saves energy and the need for equipment.

[Impact on Operating Budget](#)

There is an annual subscription cost to access this service. These costs will be included in the Technology Services Department Operating Budget.

PROJECT: COPIER FOR PARKS

Category: Machinery & Equipment

Type: Replacement

Description: The Technology Services Department requests the replacement of the copier in the Parks Department. The copier is from 2013 and needs replacement. The new copier is smaller and more efficient than the current model.



Cost	FY2023
Machinery & Equipment	10,000
Outfitting	-
Total	10,000
Funding Source	FY2023
Technology Services Fund	10,000

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

Impact on Operating Budget

This is a one-time cost. No operational impacts are expected.

PROJECT: FRONT END LOADER

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a front end loader. The front end loader is used daily for loading construction materials, spring and fall cleanup and salt year-round. The 2006 Deere #444 has over 7,900 operating hours on it and the machine pin/bushings are worn out. There is also extensive rust due to working in the salt piles.



Cost		FY2023
Machinery & Equipment		195,000
Outfitting		-
	Total	195,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		195,000

Community Energy Plan (Sustainability) Options

This engine is a pre-2007/2010 emission rating and is not a clean burning diesel engine. An electric powered unit is not available in this size application.

Impact on Operating Budget

Operational costs are expected to be minimal and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: ELECTRIC STREET SWEEPER

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of an electric street sweeper. The electric street sweeper is used daily for sweeping City streets. The 2003 Tymco Sweeper is well beyond its useful life with 88,610 miles and 8,350 operating hours on the auxiliary engine. The sweeper components are worn and the hopper box is rusted.



Cost		FY2023
Machinery & Equipment		185,000
Outfitting		-
	Total	185,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		185,000

[Community Energy Plan \(Sustainability\) Options](#)

The City received a grant that will cover 70% of the estimated \$600,000 cost for a new electric sweeper.

[Impact on Operating Budget](#)

Maintenance costs are expected to be minimal as there is no diesel engine or fuel costs. Any unanticipated costs will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: ENCLOSED EQUIPMENT TRAILER

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2015 enclosed equipment trailer that has several mechanical issues. The trailer is used daily to pickup equipment from other departments located throughout the City.



Cost	FY2023
Machinery & Equipment	15,000
Outfitting	-
Total	15,000
Funding Source	FY2023
Centralized Vehicle/Equipment Fund	15,000

[Community Energy Plan \(Sustainability\) Options](#)

This unit has no internal combustion engine.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: Z MOWER

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department request the replacement of a Toro Z Mower which has over 1,000 hours. Z mowers are used throughout the City for mowing lawns.



Cost		FY2023
Machinery & Equipment		12,000
Outfitting		-
	Total	12,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		12,000

[Community Energy Plan \(Sustainability\) Options](#)

We continue to look for EV alternatives for replacement of these vehicles as technology improves and costs decrease to become competitive to internal combustion engines.

[Impact on Operating Budget](#)

Operational costs are expected to be minimal and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: GATOR UTILITY VEHICLE

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department request the replacement of a 2006 John Deere Gator which has 2,000 hours and several mechanical issues. The replacement gator is to include road legal equipment. Gators are used by Parks and Recreation and the Cemetery Department for work throughout the City.



Cost	FY2023
Machinery & Equipment	20,000
Outfitting	-
Total	20,000
Funding Source	FY2023
Centralized Vehicle/Equipment Fund	20,000

Community Energy Plan (Sustainability) Options

We continue to look for EV alternatives for replacement of these vehicles as technology improves and costs decrease to become competitive to internal combustion engines.

Impact on Operating Budget

Vehicle maintenance and operational costs are expected to be minimal and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: WALK BEHIND CONCRETE SAW

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a walk behind concrete saw. The saw is used during construction season for cutting into concrete and asphalt for road repairs. The 2006 target saw is beyond its useful life and needs to be replaced.



Cost		FY2023
Machinery & Equipment		9,000
Outfitting		-
	Total	9,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		9,000

[Community Energy Plan \(Sustainability\) Options](#)

An electric saw would not fit this application.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: SIGN SHOP PAINT MACHINE

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a sign shop paint machine. The paint machine is used to make pavement markings on City streets and parking lots. The 2006 machine is reaching the end of its useful life and should be replaced before costly repairs are needed.



Cost		FY2023
Machinery & Equipment		12,500
Outfitting		-
	Total	12,500
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		12,500

[Community Energy Plan \(Sustainability\) Options](#)

An electric unit will not fit this application.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: 41,000 GVW DUMP/PLOW TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a plow truck. The plow truck is used daily for snow removal, hauling construction materials, spring clean up and fall leaf pickup. The price includes all new upfitter components to complete the build for this truck. The 2006 Sterling truck has over 101,000 miles and 8,000 operating hours. The truck is beyond its useful life and will require major maintenance expenses if not replaced. The dump box has become severely rusted and the under body plow components will require extensive rebuilding within the next year.



Cost		FY2023
Vehicles		190,000
Outfitting		-
	Total	190,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		190,000

Community Energy Plan (Sustainability) Options

This truck has a pre-2007 engine emission rating which means it is not a clean burning diesel engine. An electric vehicle in this application is not available at this time.

Impact on Operating Budget

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: POLICE TAHOES

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of three 2018 Police Tahoe's. The vehicles are used daily for law enforcement patrol. The vehicles have become unreliable for daily patrol and pursuit and are planned to be used for less demanding activities within the City fleet.



Cost		FY2023
Vehicles		144,000
Outfitting		-
	Total	144,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		144,000

Community Energy Plan (Sustainability) Options

We continue to look for EV alternatives for replacement of these vehicles as technology improves and costs decrease to become competitive to internal combustion engines.

Impact on Operating Budget

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: STANDARD POLICE UPFITTING

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of standard police upfitting for three police vehicles. This will include the installation of barrier walls, a center console, lights, siren, MCT, radio and all other necessary police equipment. The current barriers and consoles will not fit in the new vehicles, the lights and sirens are obsolete and no longer serviceable, and all wiring would need to be replaced.



Cost	FY2023
Vehicles	24,000
Outfitting	-
Total	24,000
Funding Source	FY2023
Centralized Vehicle/Equipment Fund	24,000

[Community Energy Plan \(Sustainability\) Options](#)

Sustainable options are not available at this time.

[Impact on Operating Budget](#)

This is a one-time cost. No operational impacts are expected.

PROJECT: K9 POLICE TAHOE

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2018 K9 Police Tahoe. The vehicle is used daily for police patrol. The vehicle has become unreliable for daily patrol and pursuit and is planned to be used for less demanding activities within the City fleet.



Cost	FY2023
Vehicles	48,000
Outfitting	-
Total	48,000
Funding Source	FY2023
Centralized Vehicle/Equipment Fund	48,000

[Community Energy Plan \(Sustainability\) Options](#)

We continue to look for EV alternatives for replacement of these vehicles as technology improves and costs decrease to become competitive to internal combustion engines.

[Impact on Operating Budget](#)

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: K9 POLICE UPFITTING

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of upfitting for a K9 vehicle. This includes replacement of current K9 equipment with up-to-date equipment that will outfit a new Police Tahoe. This includes installing a dog cage, lights, siren radio, MCT and other necessary equipment to keep both officer and dog safe in vehicle.



Cost		FY2023
Vehicles		14,000
Outfitting		-
	Total	14,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		14,000

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

This is a one-time cost. No operational impacts are expected.

PROJECT: DETECTIVE CAR

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a detective car that has over 50,000 miles on it. The detective cars are used daily for investigation, surveillance and other duties. The car is being replaced with a more fuel efficient and reliable vehicle.



Cost		FY2023
Vehicles		50,000
Outfitting		-
	Total	50,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		50,000

Community Energy Plan (Sustainability) Options

We are purchasing a hybrid option.

Impact on Operating Budget

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: DETECTIVE CAR

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a detective car that has over 50,000 miles on it. The detective cars are used daily for investigation, surveillance and other duties. The car is being replaced with a more fuel efficient and reliable vehicle.



Cost		FY2023
Vehicles		50,000
Outfitting		-
	Total	50,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		50,000

Community Energy Plan (Sustainability) Options

We are purchasing a hybrid option.

Impact on Operating Budget

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: MID-SIZE 4X4 PICK UP TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a pickup truck used daily by the Parks Department. The vehicle has over 50,000 miles on it. It has become rusted and has mechanical issues.



Cost		FY2023
Vehicles		35,000
Outfitting		-
	Total	35,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		35,000

[Community Energy Plan \(Sustainability\) Options](#)

We continue to look for EV alternatives for replacement of these vehicles as technology improves and costs decrease to become competitive to internal combustion engines.

[Impact on Operating Budget](#)

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: 1 TON 4X4 DUMP TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2004 vehicle which has 50,000 miles on it. The vehicle has extensive rust and has mechanical issues.



Cost		FY2023
Vehicles		65,000
Outfitting		-
	Total	65,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		65,000

[Community Energy Plan \(Sustainability\) Options](#)

We continue to look for EV alternatives for replacement of these vehicles as technology improves and costs decrease to become competitive to internal combustion engines.

[Impact on Operating Budget](#)

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: 3/4 TON 4X4 PICK UP TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2008 vehicle which has 84,500 miles on it. The vehicle has become rusted and has mechanical issues.



Cost		FY2023
Vehicles		60,000
Outfitting		-
	Total	60,000
Funding Source		FY2023
Centralized Vehicle/Equipment Fund		60,000

Community Energy Plan (Sustainability) Options

We continue to look for EV alternatives for replacement of these vehicles as technology improves and costs decrease to become competitive to internal combustion engines.

Impact on Operating Budget

Vehicle maintenance and operational costs are expected and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.



Overview

Controlled-Type items are capital in nature but with a per item cost below the capitalization threshold and therefore do not create a capital asset. City departments submit requests for Capital Outlay as part of the annual budget process. These are reviewed by the Budget Team and budgeted in the requesting organization’s budget.

The FY 2023 General City total budget for controlled items is \$435,006 across all funds. The Internal Service Funds account for almost 40% of the Capital Outlay budget. Included in this category are purchases for the Technology Services Funds, mostly computer equipment. Windmill Island Gardens (Enterprise-Other Fund), accounts for 19%, General Fund is 38%, Special Revenue Funds represents 2%, and the remaining 1% is for Component Units.

Given the short term nature of these expenditures, a one year summary followed by detail pages for each purchase is presented.

Fund Type	FY 2023 Controlled Items
General Fund	\$ 165,560
Special Revenue Funds	9,100
Component Units	1,380
Enterprise-Other Funds	83,639
Internal Service Funds	175,327
Total Controlled Items	\$ 435,006



GENERAL FUND

	New /	Adopted
CITY HALL & GROUNDS		
Battery Powered Snow Blower - Toro 39902	New	900
Additional batteries for Snow Blower (2)	New	540
Drinking Fountains (2)	Replace	5,000
Ring of Fire lights (2)	Replace	1,500
TOTAL		\$ 7,940
CEMETERY		
Magnum Backpack Blowers - Stihl BR800 (2)	New	1,200
String Trimmer - Stihl FS 131 R (2)	Replace	1,000
TOTAL		\$ 2,200
PUBLIC SAFETY - POLICE SERVICES		
Tactical Team Equipment/Gas and less lethal cartridges (Multiple Units)	Replace	3,000
Kustom Signal Golden Eagle II Dual Antenna Radar Units (2)	Replace	3,420
BEAST Porter Lee Evidence Barcode Scanner	Replace	2,155
Mobile Field Force Equipment (Multiple Units)	New & Replace	4,500
Additional Equipment for Drone purchased in FY2022 (Multiple Units)	New	4,700
Community Events Banners/Backdrops (2)	Replace	2,670
TOTAL		\$ 20,445
PUBLIC SAFETY - FIRE SERVICES		
Firefighter Protective Clothing Ensembles (Coat & Pants) Globe Manufacturing Athletix (13)	Replace	49,660
Super Vac - M28 Volt 20" PPV Fan with Shore Power (3)	Replace	14,700
Motorola Voice Pagers (Replaced obsolete units)	Replace	3,200
BW Single Gas CO Monitor for Medical Bags / Personal Safety	New	1,200
Elkhart - 1.5" 0-200 PSI in-line gauge	New	350
Elkhart - 2.5" 0-200 PSI in-line gauge (3)	New	1,125
Elkhart - Highrise drain elbow for building standpipes (3)	New	900
Littmann Classic III Monitoring Stethoscopes (24)	New	2,280
Motorola APX 8000 All Band Radios (3)	New	13,500
Sterling F4 Escape Kit System (Personal bailout kits) (3)	New	1,650
TOTAL		\$ 88,565



GENERAL FUND

	New / Replace	Adopted Amount
ECONOMIC DEVELOPMENT & SUSTAINABILITY		
Recycling Cans for City Hall (Multiple Units)	New	4,000
TOTAL		\$ 4,000
RECREATION		
Soccer Goals (2)	New	6,000
Bleachers	Replace	2,000
Security Cameras for Matt Urban Sports Complex	New	1,200
Playground Playsafe Mulch	Replace	4,000
TOTAL		\$ 13,200
PARKS		
Backpack Blowers - Stihl BR800X (6)	New & Replace	3,600
Trimmer/Weed Whip - Stihl FS131R (7)	Replace	3,290
Push Mower - Toro 21387 (2)	Replace	1,500
Battery Powered single stage Snow Blower - Toro 39902	New	900
Extra 60V Battery for Snow Blower - Toro 886660 (2)	New	540
Snow Blower (Gas 4 stroke) - Toro 38756	New	800
Park Benches (4)	Replace	6,000
Pressure Washer - Stihl RB60 (2)	New & Replace	2,000
Handheld pruner - Stihl HSA26	New	130
Playground Playsafe Mulch	Replace	5,000
TOTAL		\$ 23,760
DEGRAAF NATURE CENTER		
Push Mower - Toro 21387	Replace	750
Boardwalk replacement materials	Replace	4,700
TOTAL		\$ 5,450



SPECIAL REVENUE FUNDS

	New / Replace	Adopted Amount
PRINCIPAL SHOPPING DISTRICT		
Mac Computer for Marketing and Events Assistant	Replace	2,000
TOTAL		\$ 2,000
CATV - PUBLIC ACCESS TELEVISION		
Sky Cam Replacements / Maintenance	Replace	5,000
LED Light Panel	Replace	2,100
TOTAL		\$ 7,100



COMPONENT UNIT

	New / Replace	Adopted Amount
HOLLAND HISTORICAL TRUST FUND		
Laptop, Microphone, Desk	New	1,380
TOTAL		\$ 1,380



ENTERPRISE FUNDS

	New / Replace	Adopted Amount
SOLID WASTE RECYCLING FUND		
35 Gallon Recycling Carts (550)	New	33,671
35 Gallon Trash Carts (200)	Replace	12,244
64 Gallon Trash Carts (200)	Replace	14,368
96 Gallon Trash Carts (200)	Replace	15,856
TOTAL		\$ 76,139
WINDMILL ISLAND GARDENS		
Wedding Tables - 60" Round Tables (5)	Replace	1,000
Wedding Tables - 8' Banquet Tables (5)	Replace	500
Weeding Chairs (40)	Replace	1,000
Posthouse Movie Room Chairs (80)	Replace	5,000
TOTAL		\$ 7,500



INTERNAL SERVICE FUNDS

	New / Replace	Adopted Amount
TECHNOLOGY SERVICES - DATA PROCESSING		
Wireless Access Points (Cisco Meraki) (5)	New	5,000
MS Office G3 Licenses (step up) (30)	New	6,000
Cisco DUO (200)	New	600
PC Replacements (57)	Replace	91,200
Monitors (25)	Replace	4,125
Adobe Acrobat VOL License (275)	Replace	22,726
Nfront - Password Filter	New	1,550
Cisco Routers (4)	Replace	12,000
Last Pass (Finance, Managers, HPD)	New	400
Rugged Laptop/Tablet (Fire) (3)	New	6,000
AutoCAD (3)	Replace	5,526
TOTAL		\$ 155,127

CENTRALIZED VEHICLE/EQUIPMENT		
Two stage transmission jack	Replace	1,400
Floor Jack (2)	Replace	800
Storage Equipment	New	2,000
Specialty Tools	New	1,500
Welding Table Equipment	Replace	2,700
250 MIG Welder Package	Replace	4,300
Add Alum spool kit to Welder	New	2,500
TOTAL		\$ 15,200

HEALTH INSURANCE - WELLNESS		
Various Fitness Equipment for City Hall	Replace	5,000
TOTAL		\$ 5,000

Totals by Fund Type	FY-2023	
General Fund	\$	165,560
Special Revenue Funds	\$	9,100
Component Unit	\$	1,380
Enterprise Funds	\$	83,639
Internal Service Funds	\$	175,327
Grand Total	\$	435,006

PROPERTY TAXES

PERSONNEL

CAPITAL IMPROVEMENT PLAN

DEBT SERVICE

GLOSSARY

DEBT LIMITATION AND LEGAL DEBT MARGIN

DEBT LIMITATION AT JULY 1, 2022

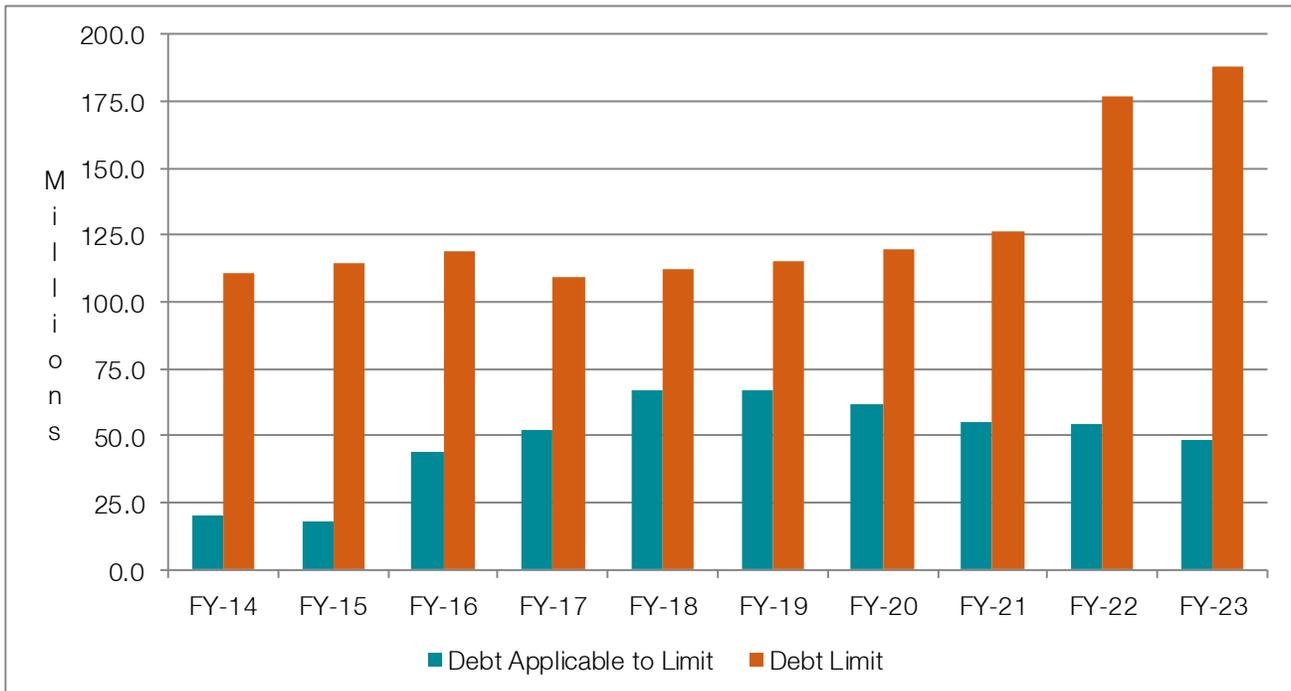
Total State Equalized Value Across All Property Classifications	\$	1,878,687,500
Percentage Limit of Total Value (In Accordance with the City Charter)		10%
Debt Limitation	\$	187,868,750

DEBT APPLICABLE TO LIMITATION AT JULY 1, 2022

Total Bonded Debt at July 1, 2021 (excludes Capital Leases)	\$	109,097,516
Less the Following:		
- Debt Items Not Subject to Limitation :		
Revenue Bonded Debt (excludes Sewage Disposal Bond Issue)		(59,383,610)
- Amount Available for Repayment of G.O. and L.T.G.O. Bonds at July 1, 2022:		
Estimated Fund Balance in G.O. and L.T.G.O. Debt Service Funds		(1,166,895)
Debt Amount Applicable to Debt Limitation	\$	48,547,011

AVAILABLE LEGAL DEBT MARGIN AT JULY 1, 2022

Debt Limitation Minus Debt Applicable to Limitation Equals Available Legal Debt Margin	\$	139,321,739
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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 @ 07/01/22	
		Debt Issuance	Final Maturity		Debt Principal Amount	Debt Interest Total	Debt Principal Amount	Debt Interest Total
<u>City Issues</u>								
Pension Obligation, Series 2015 Issue	Property Taxation	11-18-2015	12-01-2025	2.86%	25,000,000	4,039,168	10,775,000	722,918
Act 99 Installment Purchase Agrmt	Property Taxation	02-25-2016	06-01-2026	2.19%	3,000,000	374,331	1,278,906	63,819
Civic Center Issue, Series 2016A	Property Taxation	12-08-2016	08-01-2026	2.28%	3,475,000	905,063	3,080,000	298,575
Refunding Issue, Series 2022	Property Taxation	03-10-2022	05-01-2030	1.72%	1,955,000	151,050	1,775,000	146,286
Civic Center Issue, Series 2016B	Property Taxation	12-08-2016	02-01-2037	0.98%	9,835,000	1,195,445	8,760,000	799,007
Pension Obligation, Series 2018 Issue	Property Taxation	01-18-2018	06-01-2040	3.69%	19,890,000	9,397,453	17,245,000	6,535,120
Act 34 Capital Improvements, Series 2018	Brownfield Capture	09-06-2018	05-01-2043	3.44%	7,000,000	3,796,616	6,800,000	2,954,531
Total Governmental Funds					\$ 70,155,000	\$ 19,859,125	\$ 49,713,906	\$ 11,520,256
<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	3,710,000	73,010
Drinking Water Program Bond	Water Fund	09-23-2011	04-01-2032	2.50%	6,026,500	1,428,768	3,313,610	472,275
Wastewater Series 2020 Revenue Bond	Wastewater Fund	10-01-2020	07-01-2043	2.00%	24,000,000	6,557,433	24,000,000	5,836,100
Electric Series 2021-A Revenue Bond	Electric Fund	06-01-2021	07-01-2023	0.39%	32,760,000	127,764	12,760,000	49,764
Water Series 2022-A PROPOSED	Water Fund	04-14-2022	04-01-2042	3.17%	15,600,000	6,324,350	15,600,000	6,324,350
Total Enterprise Funds					\$ 83,381,500	\$ 14,527,234	\$ 59,383,610	\$ 12,755,499
Grand Total					\$ 153,536,500	\$ 34,386,359	\$ 109,097,516	\$ 24,275,755

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
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	<u>\$10,775,000</u>	<u>\$ 722,918</u>	<u>\$11,497,918</u>

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.

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
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	<u>\$ 1,278,906</u>	<u>\$ 63,819</u>	<u>\$ 1,342,724</u>

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
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	\$ 3,080,000	\$ 298,575	\$ 3,378,575

2022 REFUNDING BOND ISSUE, Series 2022

With Limited Tax General Obligation Pledge

\$1,955,000 Non-Voted Bond Issue dated March 10, 2022

Total Original Bond Issue: 9 Annual Serial Maturities from May 1, 2022 to May 1, 2033

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2022-23	180,000	30,530	210,530
2023-24	190,000	27,434	217,434
2024-25	200,000	24,166	224,166
2025-26	215,000	20,726	235,726
2026-27	230,000	17,028	247,028
2027-28	245,000	13,072	258,072
2028-29	255,000	8,858	263,858
2029-30	260,000	4,472	264,472
Total	\$ 1,775,000	\$ 146,286	\$ 1,921,286

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 February 1, 2037
 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
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	\$8,760,000	\$ 3,156,727	\$ (2,357,719)	\$ 9,559,007

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 June 1, 2040

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
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	\$17,245,000	\$ 6,535,120	\$23,780,120

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
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	\$ 6,800,000	\$ 2,954,531	\$ 9,754,531

2021A Electric System

Without Limited Tax General Obligation Pledge

\$32,760,000 Non-Voted Bond Issue dated June 1, 2021

from June 1, 2021 to July 1, 2023

Principal and Interest maturities are financed 100% by Electric Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2022-23	12,760,000	49,764	12,809,764

WATER SUPPLY REFUNDING BOND ISSUE, Series 2021-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
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	\$ 3,710,000	\$ 73,010	\$ 3,783,010

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
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	\$ 3,313,610	\$ 472,275	\$ 3,785,885

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, 2043

Principal and Interest maturities are financed 100% by Wastewater Fund Revenues

Fiscal Year	Principal	Interest	Total
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	\$ 5,836,100	\$29,836,100

WATER SYSTEM REVENUE BONDS ISSUE, SERIES 2022A PROPOSED FINANCING

Without Limited Tax General Obligation Pledge

\$15,600,000 Non-Voted Bond Issue dated April 14, 2022 with 20 Annual Serial Maturities
from October 1, 2023 to April 1, 2042

Principal and Interest maturities are financed 100% by Water Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2022-23		451,100	451,100
2023-24	-	468,000	468,000
2024-25	-	468,000	468,000
2025-26	515,000	468,000	983,000
2026-27	535,000	452,550	987,550
2027-28	550,000	436,500	986,500
2028-29	565,000	420,000	985,000
2029-30	585,000	403,050	988,050
2030-31	600,000	385,500	985,500
2031-32	620,000	367,500	987,500
2032-33	1,015,000	348,900	1,363,900
2033-34	1,045,000	318,450	1,363,450
2034-35	1,075,000	287,100	1,362,100
2035-36	1,110,000	254,850	1,364,850
2036-37	1,140,000	221,550	1,361,550
2037-38	1,175,000	187,350	1,362,350
2038-39	1,210,000	152,100	1,362,100
2039-40	1,250,000	115,800	1,365,800
2040-41	1,285,000	78,300	1,363,300
2041-42	1,325,000	39,750	1,364,750
Total	\$15,600,000	\$ 6,324,350	\$21,924,350

PROPERTY TAXES

PERSONNEL

CAPITAL IMPROVEMENT PLAN

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		