



PROPOSED BUDGET

FISCAL YEAR 2026



Holland
MICHIGAN

CITY OF HOLLAND, MICHIGAN

ANNUAL BUDGET

For the Fiscal Year

July 1, 2025—June 30, 2026

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
Lyn Raymond	Council Member, Second Ward
Bylnda Sól	Council Member, Third Ward
Kim Rowan	Council Member, Fourth Ward
Scott Corbin	Council Member, Fifth Ward
Devin Shea	Council Member, Sixth Ward
Quincy Byrd	Council Member, At Large
Michael Schultheis	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, 2024

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, 2024. 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 twenty-second year that the City has received this prestigious award.

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

Guided by the City's Strategic and Business Plan, Council priorities, and operating policies, the Annual Operating Budget details the budget recommendations for the Fiscal Year that begins July 1, 2025 and continues through June 30, 2026. 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 2026 proposed 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 2026 Proposed 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 2026 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, and 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.

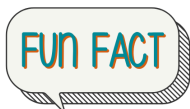
Appendices

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

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

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

Fun Facts



Look for the Fun Fact icon throughout the budget document. This will highlight interesting facts about the City and provide insight into the FY 2026 Budget.

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BUDGET INTRODUCTION



April 16, 2025

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



It is my pleasure to submit the Fiscal Year 2026 (FY 2026) budget which outlines projected revenues and expenditures for the fiscal year that begins July 1, 2025 and concludes on June 30, 2026. 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 2025: Delivering our Major Projects

The City of Holland has a robust strategic planning and long-term forecasting process. The FY 2025 budget focused on delivering the next steps for several key long-term initiatives such as community-owned broadband, Waterfront Holland, and investments in city infrastructure, while conservatively managing finances given potential challenges over the next few years. When originally adopted, the budget anticipated the use of Budget Stabilization funding to balance the budget. However, careful management of expenditures along with strong investment income enabled the City to end FY 2025 without requiring a transfer from Budget Stabilization. The City did project a planned use of reserves in FY 2025 for an additional contribution to pension funding after ending with a surplus in FY 2024. Some of the key activities and projects that positively impacted our projected ending FY 2025 financial position and provide stability and hope for the future include:

- ◇ Construction continued on the open-access community-owned broadband fiber network, for which voters approved a debt millage to support the initial capital investment. Bonds were issued in fall 2023 for the project and City Council designated a portion of the State and Local Fiscal Recovery Funds (SLFRF) for the project. The project is expected to be completed in FY 2027.

- ◇ Continued development interest and investment in Holland, despite economic uncertainty surrounding trade, fiscal and regulatory policy at the national level. Housing and commercial development remains strong. Industrial expansion has softened slightly. While LG Energy Solutions’s “Phase Two” project is close to coming on-line with production scheduled to start mid 2025, the timing of their “Phase Three” project is in question due to uncertainty in the EV market. There are currently industrial projects in the works totaling approximately \$80 million in new investment with 74 new jobs estimated at completion.
- ◇ 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 forecast.
- ◇ Commitment to sustainability, including: a Home Energy 101 residential energy conservation program, a Holland Board of Public Works (HBPW) beneficial electrification rebate program, additional purchases of alternative fuel vehicles, and ongoing composting initiatives. The HBPW anaerobic biodigester project earned *Envision Certification Gold* level rating for sustainability.
- ◇ Completed the remodel of the Kollen Park Station and added a Fire Captain position, providing coverage for expanding community needs, especially in the Waverly Road corridor.
- ◇ Construction began for a new \$11.4 million community ice rink in the North Downtown area, a key City investment supported in large part by private donors and grants. The project will be completed in early FY 2026.
- ◇ Continuation of capital investments so our public infrastructure is maintained, including: public utilities replacement of 7,500 feet of aged water mains, reconstruction of Van Raalte Avenue, ongoing neighborhood road resurfacing and a “fix-it-first” mindset to maintain our buildings.
- ◇ A continued focus and advancement of strategies to deal with pension and other post-employment-benefit (OPEB) liabilities.
- ◇ Expert administration of elections, including the 2024 Presidential Election. Staff secured \$93,000 in election grants to support accurate and efficient elections.



- ◇ The successful launch of the inaugural Ambassador Academy, a targeted initiative of City Council to connect with citizens. A cohort of over 20 residents spent ten evenings learning about City operations and becoming “ambassadors” for the City.
- ◇ FY 2025 marked the first year of a contract with a new firm managing the Holland Civic Center Place. City Council remains closely in touch with finding a balance between community use and taxpayer support of this community facility.

Building FY 2026: Financial and Organizational Stability

The City’s long-term planning is driven by City Council, and reflected in the annual adoption of a Fiscal Year Strategic and Business Plan. The FY 2025 plan was adopted in May of 2024, and Council discussed priorities for the FY 2026 budget at the Council Retreat on January 25, 2025. The City also maintains a 50-year capital plan and a long-term financial forecast, which was presented to City Council on March 26, 2025. These planning components not only 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, but enabled the City to focus on strategic long-term investments. When developing the FY 2026 budget, the focus is on providing financial and organizational stability. This is true not only when looking back at multiple years where large initiatives continue (City Fiber, Waterfront Holland, fire stations) but also to solidify our finances looking forward in years projected to pose financial challenges.

This FY 2026 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:

- ◇ Continue with the implementation of an open-access community-owned broadband fiber network funded by a community approved millage to support the initial capital investment and \$4.2 million investment of the SLFRF funds.
- ◇ Move forward with the Waterfront Holland vision following approval by voters in 2023 to sell City property, including the former James DeYoung site, previously home to HBPW’s coal fired power plant on Lake Macatawa. The City continues to look for grants for this project and recently submitted a request for Congressionally Directed Spending for this purpose.
- ◇ Continue with North Downtown investments including the completion of the new community ice park.



- ◇ Continue to focus on efforts to provide housing at all price points (including affordable housing), and work with various partner agencies and funding tools to support additional housing options.
- ◇ Work with community non-profit Velo Kids to construct a pump track near the Unity Bridge, expanding recreational offerings to residents. The City submitted a \$250,000 grant request for this project.
- ◇ Continue to focus on the long-term financial health of the City through continued enhancements to the comprehensive long-term capital plan and long-term financial forecast, including a more comprehensive analysis of City fleet requirements.
- ◇ Continue to invest in the City's capital needs, including \$1.6 million for a new recycling center.
- ◇ Elevate discussions around sustainability. This is demonstrated financially in our long-term financial forecast, in the Community Energy Plan implementation and other efforts such as our updated Holland Energy Fund program.
- ◇ Continue to implement our strategies to reduce liabilities in our pension and other post-employment benefits (OPEB). Recommend a strategy we developed with MERS to provide a more predictable future payment of annual required contributions for the closed defined benefit plans.
- ◇ Explore and expand relationships and partnerships with other government, business and non-profit partners. This includes continued additional funding in the Community Enhancement Program and ongoing involvement and support of partner organizations and efforts.
- ◇ Planned trail and boardwalk improvements at Van Raalte Farm with a \$1 million investment in addition to anticipated \$400,000 grant funding.
- ◇ Strategically utilize the "wholesale" funding available for a period of time from the HBPW to advance long-term financial and community goals.
- ◇ Continue and strengthen internal and external strategies and efforts in Diversity, Equity, Inclusion, and Accessibility (DEIA).



Fiscal Year 2026 Budget Summary

Consistent with prior budgets, the objective of the proposed FY 2026 budget is to continue to provide the citizens of Holland with the best possible programs and services while remaining fiscally conservative given potential economic uncertainty in the coming years.

The FY 2026 proposed budget provides for total sources of \$244,364,400 and uses of \$276,264,300 across the City's operational funds, excluding transfers. The General City operations account for \$95,017,300 in sources, \$89,752,500 in uses and a net transfer in of \$8,396,000. The City's Holland Board of Public Works (HBPW) utilities account for \$149,347,100, in sources, \$186,511,800 in uses, a net transfer out of \$8,396,000, and a planned use of reserves of \$45,560,700 related to the timing of capital projects.

The General Fund is the main operating fund for the City. Total FY 2026 proposed operating revenues, excluding transfers from the Budget Stabilization Fund, are \$35,416,300 and expenditures are \$35,721,600, representing a deficit of \$305,300. This deficit is the prime reason for our continued caution regarding requests for additional expenses into the budget. The proposed budget is primarily consistent with the prior year, but does include an increase in the defined benefit actuarial required contribution, a full-year wages for the new Fire Captain position and an additional IT department position filled for six months in FY 2026. Property tax revenues increased 12% reflecting a growth in taxable value and additional millage allocation as the required millage for debt repayment declined. State shared sales and use taxes are anticipated to be relatively flat. The City conservatively budgets the state shared personal property tax revenue given the uncertainty surrounding this revenue source.

Fortunately, the City has a strong financial planning process that includes a ten-year forecast. Prior year forecasts have illustrated a challenging few years ahead and therefore, the City has built General Fund reserves in preparation for this. 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, we are comfortable in recommending this solution for the FY 2026 budget given our ongoing commitment to the long-term planning process and continued monitoring of our future financial health.



Looking forward, the City's careful management of finances continues to contribute to a strong financial position and has enabled the City to present a balanced FY 2026 General Fund budget. Development interest in the City continues to be strong. 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.

The future stability of state revenue sharing and personal property tax replacement revenues remain uncertain given the potential for economic impacts on the state budget which in the past has resulted in reductions of certain revenue sources that are shared with local governments. 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 financial forecast process as we plan for an even stronger future. On a positive note, there is some hope that state legislation may result in additional road funding, while this budget and long-term financial forecast does not.

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. The goal of the proposed 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 2026 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 Ferguson, Julie Ziurinskas, 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 2026.

Respectfully Submitted,



Keith Van Beek
City Manager





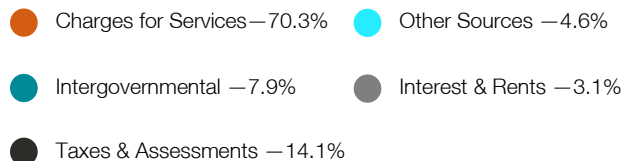
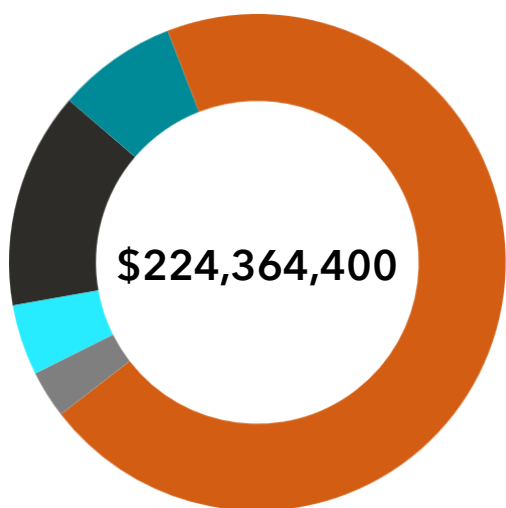
CITY BUDGET

The City's total budget is comprised of multiple funds. The Holland Board of Public Works (HBPW) represents the largest at \$127.9 million, or 59.0%. The General Fund totals \$34.5 million (16.0%), Capital Project Funds \$12.4 million (5.7%), and all other funds account for the remaining \$41.9 million (19.3%).

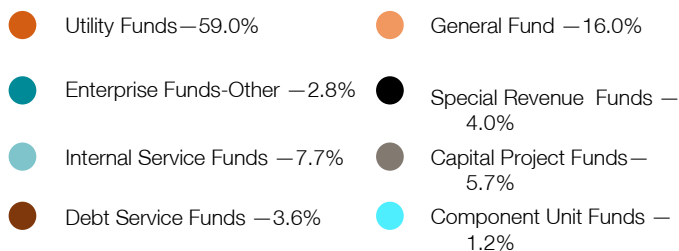
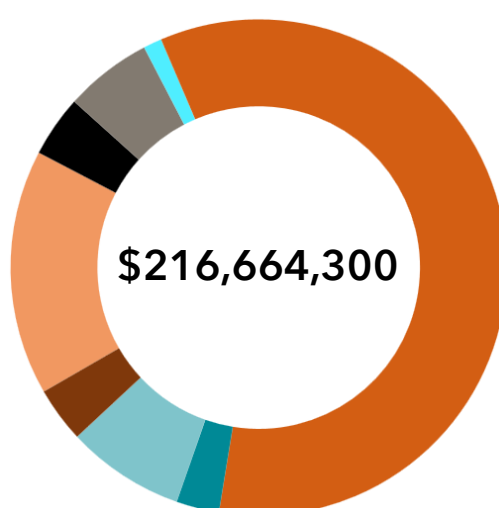


Welcome to the City of Holland's Fiscal Year 2026 budget, which begins July 1, 2025 and continues through June 30, 2026. The annual budget represents the City's vision, mission, and values, and works in combination with the Strategic and Business Plan to provide the citizens of Holland with the best 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.

Total Sources—All Funds



Total Uses—All Funds



CITY BUDGET CALENDAR



JANUARY COMMUNITY OUTREACH

- Citizen Survey (every other year)
- Coffee with Council
- Department Presentations

JANUARY COUNCIL GOALS

- Planning Session—Council Retreat

MARCH LONG-TERM PLANNING

- Long-term Financial Forecast
- 10-year Municipal Capital Plan
- 10-year Street Capital Plan

APRIL PROPOSED BUDGET

- City Manager submits proposed budget for Council's review

MAY ADOPTED BUDGET

- Public Hearing
- Council approves final budget

For detailed information on the City's budget process please visit the [Budget & Fiscal Information](#) page on the City's website.

Meet YOUR CITY COUNCIL



Beginning top left: Tim Vreeman—Ward 1; Lyn Raymond—Ward 2; Bylinda Sól—Ward 3; Kim Rowan—Ward 4; Nathan Bocks—Mayor; Scott Corbin—Ward 5; Devin Shea—Ward 6; Quincy Byrd—At Large; Michael Schultheis—At Large



For more details visit the [Strategic and Business Plan](#) page of the City website

Finances

- Municipal Capital Improvement Fund (MCIF)
- Long-Term Financial Forecast
- Waterfront Holland Management
- Evaluate Headlee Rollback Timing

Quality Services

- Holland City Fiber
- Ice Rink Park
- World-Class Utility Services
- Election Administration

Connections to Stakeholders

- Implement Citizens Academy
- Collaborate with Community Partners
- Diversity, Equity, Inclusion and Accessibility
- Encourage the Addition of Housing Choice and Availability

Organizational Improvement

- Council Governance Model
- Strategically Manage Community Growth
- New Holland Civic Center Place Management
- Monitor Federal and State Legislative Impacts

GENERAL FUND REVENUES \$35.7 MILLION

Revenues by Source

\$17.2 Million
Property Taxes

\$6.7 Million
Transfers In

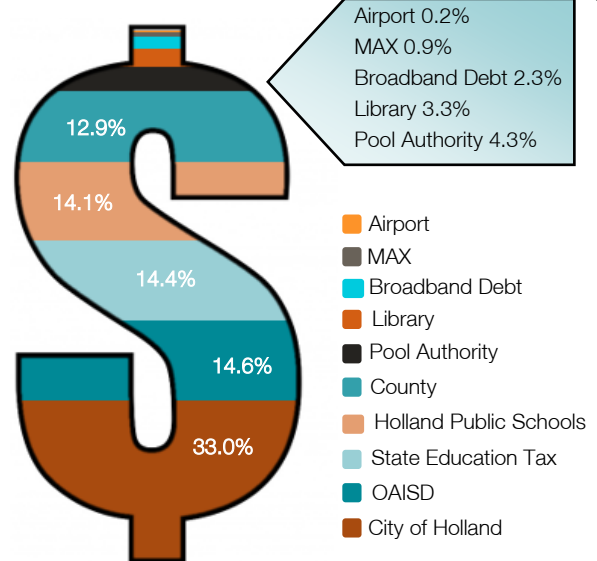
\$6.6 Million
State
Revenue
Sharing

\$2.8 Million
Other

\$2.4 Million
Charges for
Services

City Millage Rate History

The City's property tax millage rate for Fiscal Year 2026 is 13.8692, which has not been increased since Fiscal Year 2013. Each resident's tax dollar paid to the City Treasurer is distributed to the various taxing units as depicted in the chart to the right.

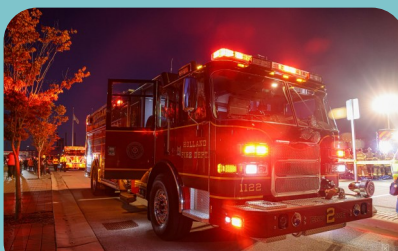


What do you get for your property taxes?



Parks & Recreation

- ✓ Beautiful Parks
- ✓ Cemetery Maintenance
- ✓ Tree Planting Program
- ✓ Recreation Programs



Public Safety Services

- ✓ Police & Fire Protection



Transportation

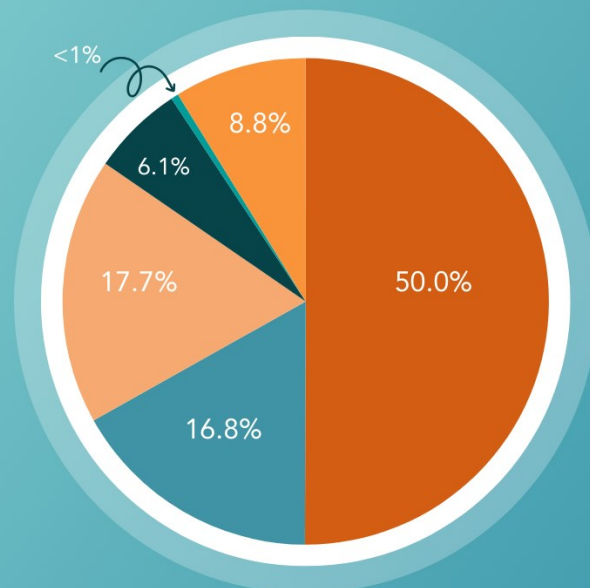
- ✓ Well Maintained Roads
- ✓ Sidewalk Plowing
- ✓ Spring Cleanup
- ✓ Fall Leaf Pickup

General Fund Expenditures by Department

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:

- **Public Safety \$17.9M**
Police patrol, Fire operations, Police & Fire investigation, Citywide emergency preparedness and Traffic enforcement
- **Parks & Recreation \$6.0M**
Cemetery, Facilities Maintenance, Parks and Recreation
- **Citywide Support \$6.3M**
City Council, City Manager, City Clerk, Human Resources, Technology, Finance and Assessing
- **Transportation \$2.2M**
Streets Maintenance and Engineering
- **Downtown Group/8th St. Market \$0.2M**
- **Community & Neighborhood Services \$3.1M**
Planning, Zoning, Environmental Health & Inspections, Social Assistance, Construction Inspections, Housing & Neighborhoods

Total FY2026 \$35.7M



FUN FACT

Downtown businesses pay extra taxes and assessments to support the additional services and amenities downtown. The FY2026 budget includes \$324,400.





LONG-TERM FOCUS LOOKING AHEAD

The City and Holland Board of Public Works (HBPW) have a robust long-term planning process which includes planning for capital expenditures. The HBPW plans for all utility-related capital expenditures while the City maintains the Municipal Capital Improvement Fund (MCIF) for City projects. Additionally, road and sidewalk improvement projects are managed by the City's Transportation Group. The City not only plans for the expenditures, but also prepares a forecast of funding sources needed to pay for the planned projects. The combined City/HBPW planned capital projects for the next five years total \$269 million broken out by year as depicted here.



Holland BPW Fiber

Construction of the city-wide community-owned fiber network is ongoing. The project plan is designed to roll out in phases as the network is built, neighborhood by neighborhood, and will bring fiber to every address in the City. The \$25 million project began in December 2023 and is expected to be completed by the end of 2026. Residents can check out how the project is progressing and learn more about Holland BPW Fiber services by visiting <https://hollandbpw.com/en/find-your-fiberhood>



Recycling Center

The City plans to invest \$1.6 million to construct and equip a self-funded recycling center. Informed by partnerships with regional experts, local businesses, and sustainability organizations, the new center will transform and expand the City of Holland's recycling program. It will benefit residents by providing a centralized, low-cost, accessible facility to recycle standard materials and hard-to-recycle items.



HIGHLIGHTED

CAPITAL

PROJECTS

Pump Cycle Track

The City plans to invest \$700,000 to construct a new pump cycle bike park which will be located at 97 North River Avenue. The newest park addition will provide an exciting, high-quality riding experience for cyclists of all ages and skill levels. The project will begin with two asphalt pump track loops totaling over 600 feet, creating a dynamic and accessible space for both structured programming and informal recreation. Future expansions will be driven by community interest and support, ensuring a sustainable and evolving space for residents to enjoy.



Van Raalte Farms Boardwalk & Bridges

The City plans to invest \$1 million into the Van Raalte Farm trail system. The project includes repairs to the boardwalk that is aging and deteriorating, the replacement of a bridge to complete "the loop", drainage improvements on trails to improve user experience and updated interpretive signage for site context.



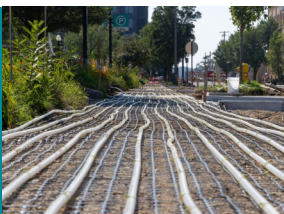
CITY OF HOLLAND AT A GLANCE

City Stats



Incorporation
1867

17.5
Square
Miles



Home of the largest
public-owned
snowmelt system in
the country

Variety of Housing
Options



Including
Single-Family,
Condominiums,
and Apartments



Population
34,378

Principal Employers

Manufacturing

Healthcare

Energy

Education

HAWORTH

BENTELER
makes it happen

CHALLENGE
MANUFACTURING

TIARA
YACHTS

MillerKnoll

Holland
Hospital



LG Energy Solution



Hope COLLEGE



Holland
Public Schools



Natron Energy

Community



100 +
Boutiques & Eateries
in Downtown Holland

Downtown
Farmer's Market

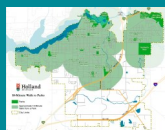


Featuring more
than 75
vendors



112
Recreational Programs

23
Parks



Windmill Island Gardens
features a 250 year old working
Dutch windmill "de Zwaan", 36
acres of exhibits, gardens and
natural areas, and their newest
experience Magic at the Mill

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#MiHolland City News in your
inbox



City Website: cityofholland.com

Downtown: downtownholland.com

Rec Programs: hollandrecreation.com

Farmer's Market: hollandfarmersmarket.com

Events: Holland.org

City Podcast: cityofholland.com/710/MiHolland-Update-Podcast

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 miles northeast of Chicago, Illinois.



History

Holland was settled in 1847 by Dutch Calvinist separatists under the leadership of Reverend 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. Upon arriving in the area, Van Raalte established a congregation of the Reformed Church (now the First Reformed Church of Holland).



Van Raalte chose the area in part for its natural port (Lake Macatawa) with proximity to Lake Michigan and the Black River, but he and his colony settled on the ancestral lands of indigenous people. At the time of the Dutch settlers' arrival, the Ottawa in the area were associated with Old Wing Mission, a Protestant mission led by Reverend George Smith. Joint occupation of the land by the two communities caused much strife. Eventually, the Dutch settlers purchased the land from the Ottawa, who moved north in an effort to preserve their way of life and culture.

On March 25, 1867, Holland was incorporated as a City and local tannery owner Isaac Cappon was elected as the first mayor. In 1871, Holland suffered a major fire that began late in the evening of October 8th and destroyed two-thirds of the city by morning. Drought conditions and high winds led to fires across the Midwest the same day, including the Great Chicago Fire, the Peshtigo Fire (Wisconsin), and fires in Manistee, Michigan and Port Huron, Michigan.

Holland was known as the “City of Churches.” There are approximately 170 churches in the greater Holland area, many of which are with the Reformed Church in America and Christian Reformed Church in North America denominations. The City is also 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 traditions, the city celebrates the rich tapestry of its diverse community. The City of Holland has grown to include a diverse population of approximately 23% Hispanic, 4% Black or African American, 3% Asian, and 5% people who identify as two or more races.

As agriculture thrived along the Lakeshore area, many migrant workers from Mexico and Texas came to work on local farms. With a strong work ethic and a desire to make a better future for their families, 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 2024, Windmill Island Gardens welcomed 56,275 visitors for tours of its historic Dutch buildings and attractions, special events, and programs.

The Holland Museum tells the stories of Holland’s diverse community through cultural, historical, and art exhibits, a hands-on invention space for families, and regular programs for all ages. The museum also operates the historic Cappon House Museum and the Settler’s House Museum, which together paint a picture of Holland’s early years.

Each year, Latin Americans United for Progress hosts Fiesta, a multi-day community celebration of Hispanic culture, cuisine, and music traditions that draws thousands of people to Holland.



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

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



In 2018, Fodor's Travel included Holland on the list of "America's 25 Cutest Main Streets in Small(er) Towns" and 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." In 2019, the World Tulip Summit Society recognized Holland's Tulip Time Festival as a "World Tulip Destination Worth Traveling For." Pure Michigan lists the Tulip Time Festival as one of the "20+ Things to Do in Michigan: Your Ultimate Spring Bucket List."

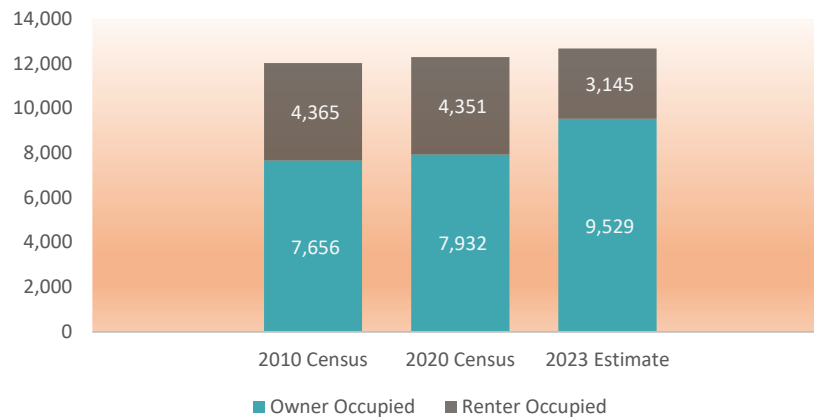


Holland State Park, in nearby Park Township, is a popular destination for all, offering swimming, fishing, boating, picnicking, and camping. At the park, a channel connects Lake Macatawa and Lake Michigan. The often-photographed Holland Harbor Lighthouse, "Big Red," sits at the entrance of the channel.

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.

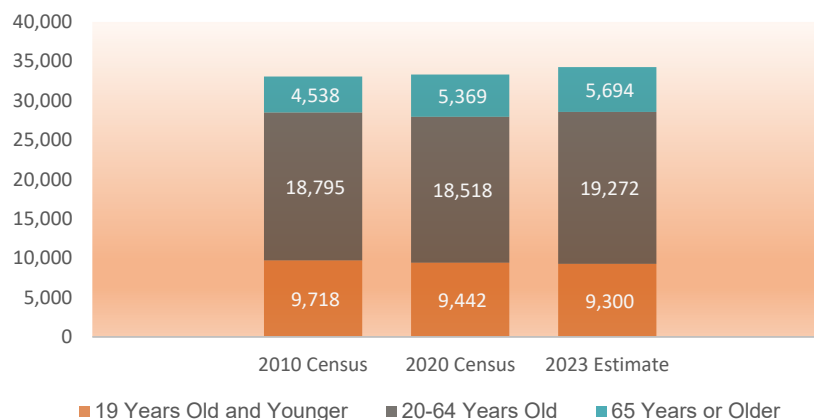
OCCUPIED HOUSING UNITS



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	2024			2015		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
Haworth Inc	2,935	1	16.91%	1,731	3	
Holland Community Hospital	2,060	2	11.87%	1,788	2	10.50%
LG Chem Michigan Inc	1,149	3	6.62%	-		-
Hope College	927	4	5.34%	542	6	3.18%
Challenge Mfg Company	862	5	4.97%	845	4	4.96%
Tiara Yachts	695	6	4.00%	-		-
Holland Public Schools	622	7	3.58%	523	7	3.07%
City of Holland/HBPW	399	8	2.30%	385	9	2.26%
Benteler Aluminum Systems	385	9	-	378	10	2.22%
Herman Miller	368	10	2.22%	416	8	2.44%
Johnson Controls Interiors	-		-	1,943	1	11.41%
Dialog Direct	-		-	626	5	3.68%
Total	10,402		57.81%	9,177		53.89%

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.



91.0%

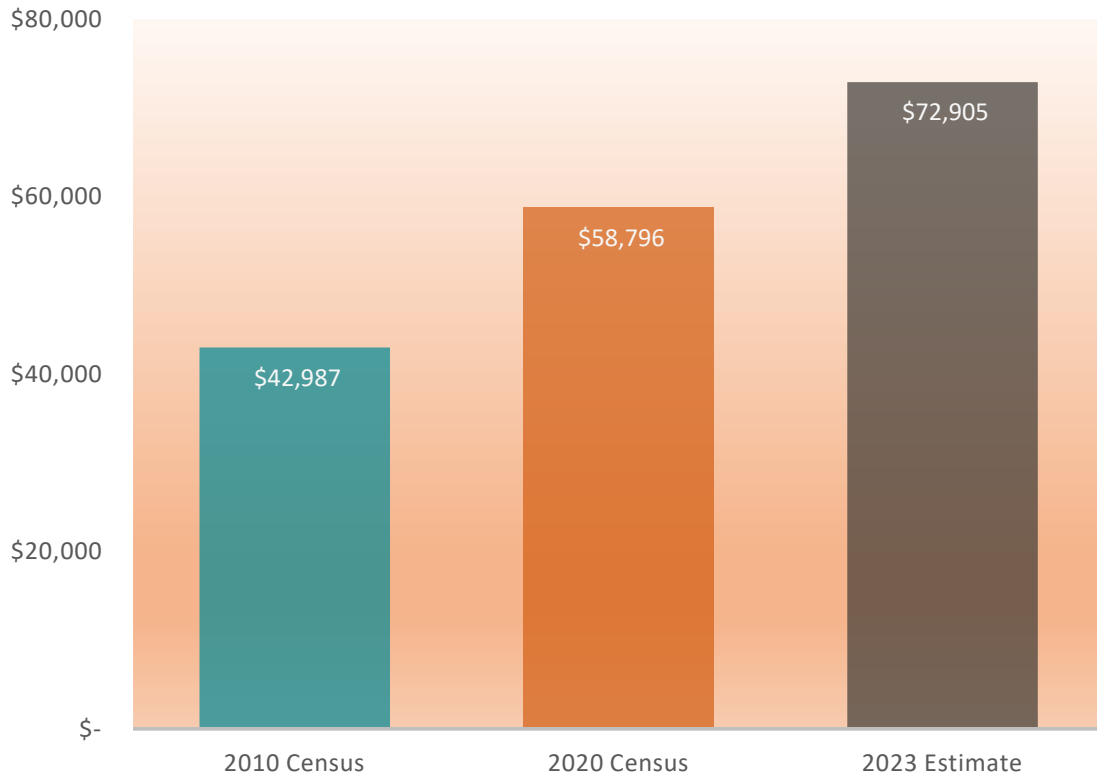
Percent of persons completing
4 years of high school or more



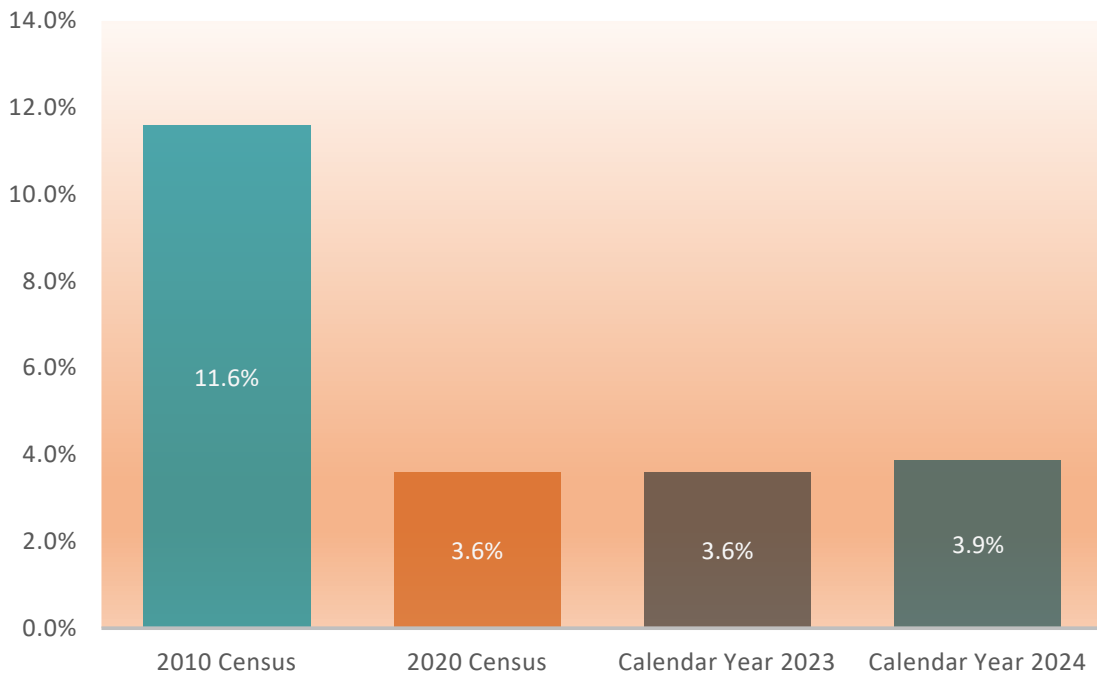
34.6%

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 and is one of the major employers in the area, serving the needs of more than 400,000 people on an annual basis. Holland Hospital has been repeatedly recognized for excellence, including being listed as a Healthgrades 50 Best Hospitals, Truven Top 100 Hospitals, Healthgrades Outstanding Patient Experience, and Healthgrades Distinguished Hospital for Clinical Excellence.



Transportation

Macatawa Area Express 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 via its Pere Marquette route offers regular service between Grand Rapids and Chicago.



West Michigan Regional Airport offers air service to corporate and charter jets. 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. For more information about the Holland Energy Park or to schedule a tour of any of the HBPW facilities, go to www.hollandenergypark.com.



HBPW 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.



In August 2022, citizens of Holland voted to make a community investment in a high-speed fiber optic broadband network that will be available to every address in the City. HBPW will build and manage the broadband infrastructure, adding onto the backbone fiber network that the utility began creating 30 years ago. Construction of the city-wide network is ongoing and final phases are expected to be completed in 2026 or 2027. Visit www.hollandcityfiber.com to learn more.

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 4,121
Inspections 400

Police:

Physical arrests 827
Parking violations 2,983
Traffic violations 2,246

Public Services:

Number of street lights 2,550
Miles of streets 149.0
Street resurfacing 2.2 miles

Water:

Average daily consumption 14,971 gallons
Miles of water mains 200.0
Daily capacity 38,500 gallons

Wastewater:

Average daily consumption 4,852 gallons
Miles of sanitary sewers 192.0
Miles of storm sewers 148.0
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, 2024 and U.S. Census Bureau.



2024 MUNICIPAL TAX RATE COMPARISON (OF SELECTED MICHIGAN CITIES)¹

March 24, 2025

City	Parcel Count 2020	(Estimated) Population 2024 Census ¹	Income Tax City ²	Total City Millage Rate	Rank City Millage Rate	Property Taxes 2024 (City Only) ³
Walker*	9,401	25,289	Yes	1.3360	1	\$130.65
Saginaw*	21,542	43,185	Yes	7.3830	2	\$722.02
Grand Rapids*	64,438	196,608	Yes	8.8070	3	\$861.27
Kentwood	18,535	53,987	No	9.6066	4	\$939.47
Troy	35,190	87,339	No	9.9991	5	\$977.86
Novi	22,012	66,314	No	10.2000	6	\$997.50
Rochester Hills	27,908	76,002	No	10.4496	7	\$1,021.91
Norton Shores	11,233	25,005	No	10.5500	8	\$1,031.73
Auburn Hills	8,412	25,597	No	10.5602	9	\$1,032.73
Portage	19,415	49,302	No	10.6400	10	\$1,040.53
Wyoming	26,105	77,451	No	11.9073	11	\$1,164.47
Farmington Hills	31,615	82,528	No	12.3806	12	\$1,210.75
Muskegon*	14,764	37,183	Yes	13.0733	13	\$1,278.49
Romulus	10,747	24,702	No	13.0780	14	\$1,278.95
Livonia	44,442	92,185	No	13.2987	15	\$1,300.54
Burton City	14,256	29,376	No	13.4477	16	\$1,315.11
Kalamazoo	24,688	73,126	No	13.8000	17	\$1,349.56

 Holland	12,859	34,540	No	13.869	18	\$ 1,356.33
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Birmingham	11,305	21,813	No	14.1870	19	\$1,387.41
Adrian	7,805	20,238	No	14.6039	20	\$1,428.18
Battle Creek*	22,044	52,175	Yes	14.7360	21	\$1,441.10
Midland	17,860	42,663	No	15.0800	22	\$1,474.74
Sterling Heights	47,146	133,306	No	15.1858	23	\$1,485.09
Ann Arbor	36,441	119,381	No	15.6215	24	\$1,527.69
Jackson*	15,151	30,854	Yes	15.9789	25	\$1,562.65
Mount Pleasant	6,037	20,859	No	16.2500	26	\$1,589.16
East Lansing	9,410	48,528	No	16.3552	27	\$1,599.45
Port Huron*	12,731	28,383	Yes	16.7083	28	\$1,633.98
Pontiac*	26,519	61,689	Yes	17.0553	29	\$1,667.91
Marquette	7,404	21,079	No	17.2423	30	\$1,686.20
Monroe	8,928	20,089	No	17.3350	31	\$1,695.26
Royal Oak	28,049	57,452	No	17.8496	32	\$1,745.59
Westland	30,021	82,574	No	18.8823	33	\$1,846.58
Flint*	38,567	79,661	Yes	19.1000	34	\$1,867.87
Lansing*	43,888	112,115	No	19.7000	35	\$1,926.55
Bay City	15,591	32,082	No	20.7115	36	\$2,025.47
St Clair Shores	28,800	57,548	No	20.9950	37	\$2,053.19
Lincoln Park	15,961	38,646	No	21.1887	38	\$2,072.13

2024 MUNICIPAL TAX RATE COMPARISON (OF SELECTED MICHIGAN CITIES) ¹ March 24, 2025						
City	Parcel Count 2020	(Estimated) Population 2024 Census ¹	Income Tax City ²	Total City Millage Rate	Rank City Millage Rate	Property Taxes 2024 (City Only) ³
Garden City	12,476	26,325	No	22.2658	39	\$2,177.47
Wyandotte	11,916	24,057	No	22.7500	40	\$2,224.82
Madison Heights	13,202	28,238	No	22.9680	41	\$2,246.14
Dearborn Heights	24,795	60,872	Yes	23.4386	42	\$2,292.16
Roseville	20,075	46,666	No	23.7986	43	\$2,327.37
Allen Park	13,513	27,528	Yes	23.9692	44	\$2,344.05
Hamtramck*	7,086	27,339	No	24.3721	45	\$2,383.45
Southgate	12,142	29,002	No	24.3936	46	\$2,385.56
Southfield	31,200	75,687	No	24.5011	47	\$2,396.07
Taylor	24,804	61,241	No	26.0901	48	\$2,551.46
Eastpointe	14,644	33,676	No	26.1583	49	\$2,558.13
Dearborn	37,235	105,811	No	26.7000	50	\$2,611.11
Warren	59,109	136,655	Yes	27.1471	51	\$2,654.83
Detroit*	374,633	633,218	No	33.5827	52	\$3,284.20
Inkster	10,104	25,056	No	33.8414	53	\$3,309.50
Oak Park	11,675	29,023	No	34.5903	54	\$3,382.74
Ypsilanti	5,615	5,615	No	35.4130	55	\$3,463.19

¹ This 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 2024 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. https://www.michigan-demographics.com/cities_by_population

² With 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.

³ These taxes are based on a taxable value of \$97,794, which is the average taxable value of a single-family residence in the City of Holland for 2025.

BUDGET OVERVIEW



Our Vision

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

Our Mission

Maximize Livability

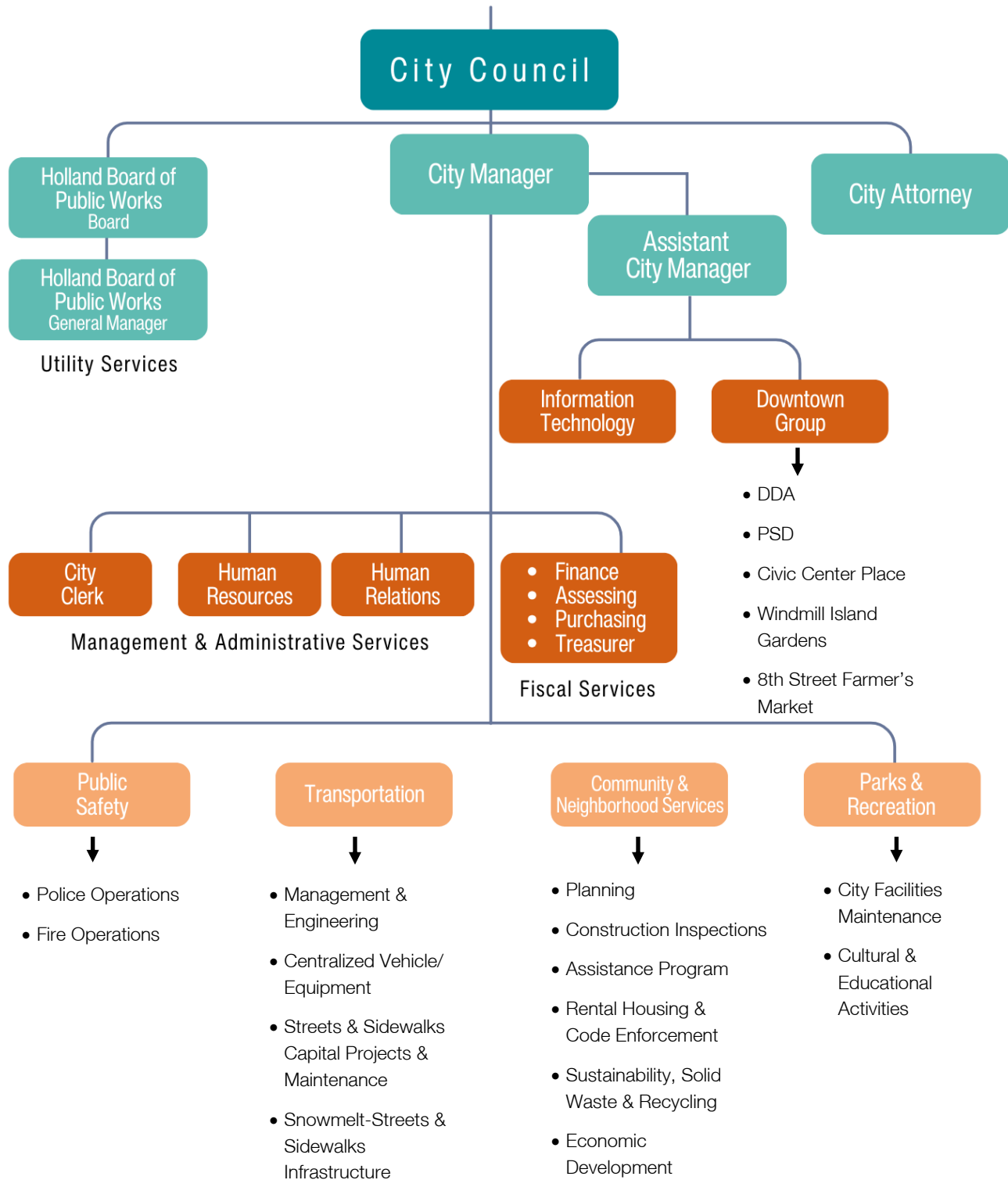


Our Values

- 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 the 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



RESIDENTS OF THE CITY OF HOLLAND



For more information please visit <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 May of 2025. (See complete plan at [2025-Strategic-and-Business-Plan-20240515 \(cityofholland.com\)](https://www.cityofholland.com/2025-Strategic-and-Business-Plan-20240515/cityofholland.com)).

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 residents' experiences that help inform future city planning and services. The most recent survey was completed in 2024 (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 2026 budget events were held on January 8th and January 11th.
- ◆ Each January, the City Council meets for a retreat 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, and 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 2025 to review the most recent update and provide additional guidance on priorities for the proposed Fiscal Year 2026 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.

STRATEGIC PLAN 2025 BUSINESS PLAN

CITY OF HOLLAND

Adopted by City Council
on May 15, 2024

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Goal 3: To Continually Improve the City Organization	11
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CITY OF HOLLAND COUNCIL MEMBERS



Nathan Bocks
Mayor

Bylnda Sól
Ward 3

Devin Shea
Ward 6

Tim Vreeman
Ward 1

Kim Rowan
Ward 4

Quincy Byrd
At-Large

Lyn Raymond
Ward 2

Scott Corbin
Ward 5

Michael Schultheis
At-Large

*Front row (standing,
from left to right): Kim
Rowan, Scott Corbin,
Bylnda Sól*

*Back row (standing,
from left to right):
Lyn Raymond, Tim
Vreeman, Quincy
Byrd, Nathan Bocks,
Michael Schultheis,
and Devin Shea*

LEADERSHIP TEAM

Keith Van Beek
City Manager

Matt VanDyken
Assistant City Manager

Brenda Katerberg
City Clerk

Jennifer Orme
Human Resources

Lynn McCammon
Finance

Matt Messer
Public Safety Services

Brian White
Transportation

Mark Meyers
Community & Neighborhood Services

Andy Kenyon
Parks & Recreation

Esther Fifelski
Human Relations

STRATEGIC PLANNING

OVERVIEW

Strategic planning is a vital component and high value for the City to guide our actions. **Vision, Mission, and Value Statements** are among the more static elements, reviewed annually by City Council to establish consistency of purpose. **SWOT Analysis, Objective Identification** and establishing **Council Priorities** provide staff direction to create a budget and a plan that identifies strategies and resources to achieve desired outcomes.

PROCESS

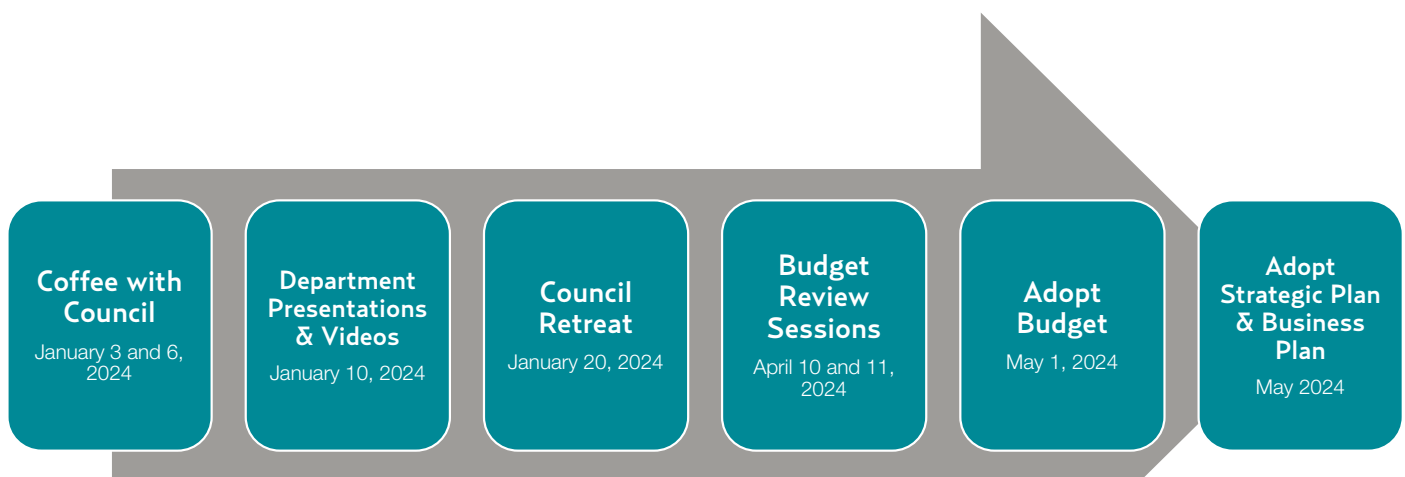
The annual strategic plan and business plan is the result of a series of meetings and inputs that culminated in both the plan and the budget for fiscal year 2025. This process is represented in the graphic below.

IMPLEMENTATION

Once adopted, both the budget and the strategic plan and business plan guide the use of resources and staff work for the following year. Every item on a City Council regular meeting agenda is linked to the budget and to the strategic plan and business plan, noting how the agenda item advances the priorities of the City on the Action Request form.

Sample of Action Request Form

Holland MICHIGAN		Action Request
Requesting Department: City Manager	Submitted By: Keith Van Beek	Meeting Date: May 15, 2024
Agenda Item: Adoption of the 2025 Strategic Plan and Business Plan		Agenda Item #: 12E6.2
Meeting Type: City Council Regular	Attachments: Proposed Strategic Plan and Business Plan for 2025	
Suggested Caption / Motion / Recommendation:		
It is recommended that City Council accept as information the 2025 Strategic Plan and Business Plan as a framework document to define the goals that Council and the Leadership Team will deliver over 2025.		
Summary of Request:		
Strategic Planning is a vital component of high value for the City to guide our actions. Vision, Mission, and Value Statements are among the more static elements, reviewed annually by the City Council to establish consistency of purpose. SWOT Analysis, Objective Identification, and establishing Council Priorities provide staff direction to create a budget and Business Plan that identifies strategies and resources to achieve desired outcomes. The 2025 Strategic and Business Plan is the result of a series of meetings and inputs that culminated in both the Plan and the Budget for Fiscal Year 2025.		
Once adopted, both the budget and the strategic and business plan guide the use of resources and staff work for the following year. Every item on City Council's regular meeting agendas is linked to the budget and strategic and business plan, noting how the agenda item advances the priorities of the City on the Action Request form.		
Financial Information:		
Total Cost: NA	General Fund Cost: NA	Included in Budget: ☐ Yes ☐ No ☐ N/A
If not included in budget, recommended funding source:		
Action is related to the Strategic Plan and Business Plan:		
Goal:		
1: To Maintain and Improve a Strong Financial Position 2: To Enhance Connections with Stakeholders 3: To Continually Improve the City Organization 4: To Provide Quality Services to All Stakeholders		
Objective:		
What do we want to do; what will we do to get there; and how will we know our actions were effective.		
City Manager:	☒ Recommended ☐ Not Recommended ☐ Without Recommendation	
Board / Commission / Committee Approval Date:		





VISION

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

MISSION

Maximize Livability.

VALUE STATEMENTS

We will maintain respect for each other and the public.

We will foster a positive environment to accomplish our mission, encouraging and supporting each other to perform our work and reach our full potential.

We will perform each responsibility with pride and integrity.

We will continually improve channels of communications both internally and externally, being especially mindful to be inclusive of all people and groups in our community.

We will encourage participation in the development and improvement of services.

We will strive for excellence and satisfaction in the provision of public services.

We will recognize our strengths and weakness and how we can learn from them.

We will build upon the diversity of our community and experiences and hold it as a basic value to treat all people with courtesy and respect.

We will remember the importance of stewardship of public money operating in a responsible, cost-effective manner, always remembering, and respecting the source of our funding.

STRENGTHS, WEAKNESSES, OPPORTUNITIES, THREATS (SWOT) ANALYSIS

Holland City Council and the Leadership Team members periodically examine the strengths, weaknesses, opportunities, and threats affecting the City as a whole. The SWOT was not updated in 2024, but rather the compiled list from 2023 was reviewed and confirmed. The items in each category below are not ranked in any way, nor intended to be all-inclusive. Rather, the items listed are identified to provide a view of potential issues that may impact the environment in which the City provides services in the near or long-term.

STRENGTHS

- Proactive and visionary fiscal planning
- Staff and culture of City Hall
- Neighborhood Connector Program
- Good relations with Public Safety
- Diverse, strong economy
- Vibrant Downtown scene
- Ownership of power company
- Community and business support
- Parks & Recreation work, programs
- Energy/ Sustainability conscious
- Windmill Island Gardens
- Community leaders work together
- Strong economic base
- Residents satisfied with current status of community
- Collaboration spirit
- Strong organization structure in the City
- Strong financial position of city
- Long term planning tools
- Location, location, location
- Forward thinking community leaders and residents
- Community leaders committed to stable process
- Diversity of people and thought
- Government and private sector collaboration
- Fiscal responsibility
- Culture of City employment
- Diversity growth
- Visionary minded Planning
- Manufacturing and other business
- Economic development
- Housing growth
- Community support / nonprofits
- Community Energy Plan
- Long term financial and capital improvement projection
- Community awareness /support of DEIA
- Growth
- Fiber buildout
- Municipal utility
- Long view of financial realities
- Volunteers – Tulip Time, etc.
- Great work ethic
- Faith-Based family assistance
- Community support for fiber
- Water and sewer capacity
- HYAC (future)
- High property values

WEAKNESSES

- Deteriorating condition of 17th Street Housing (Washington Avenue to Van Raalte)
- Consistent and far-ranging mass transit lacking; car dependent
- Communication of City events
- Engagement with civics classes and programs in schools
- Civic Center Place vendor services
- Land locked
- Housing shortage
- Lack of non-motorized transportation system
- Lack of fully effective public transportation system (local and connections to regional and national)
- Lack of diversity in positions of leadership
- Homelessness
- Affordable housing
- Public transit
- Landlord integrity
- Residents not able to lay out blankets for Tulip Time as before
- Difficulties associated with MAX Transit
- Progress on regional partnerships
- Civic engagement other than significant projects
- Divisive Politics
- Handicapped Accessibility
- Persons with Disabilities in Government Work Force
- WMRA North-South Runway
- Neighborhood Connector in Southside
- Connections South of 31 and 96
- Armored Vehicle for PD
- Election Resources Capacity
- Master Plan – Expanding South of 196 M40 and 16th
- South End (DDA)/Commercial Development
- Public Docks (Marina)

OPPORTUNITIES

- Increase communication with residents, including signage at the Civic Center Place
- Broadband initiative
- Waterfront Holland
- Hope College, churches, nonprofits—all supportive
- Collaborate with surrounding municipalities: traffic, transportation, housing
- Economic growth
- Downtown development
- Community engagement
- Local education institutions
- Waterfront development
- Collaborative local leaders
- Civic engagement
- Household energy programs
- Continue to grow a diverse City workforce
- Food trucks Downtown
- Long-term Council visioning...5-10 year (what does Holland look like down the road)
- Regional leadership
- Regional partnerships
- Strong support for Principal Shopping District (PSD) Diversity, Equity, & Inclusion (DEI) efforts
- Review and assess Civic Center programming
- Investments in Centennial Park
- Finding common ground on social justice issues
- Holland Civic Center
- Western part of 8th Street development

THREATS

- Schools: lingering effects of COVID shutdown, teacher recruitment
- Lansing rental bill
- Ongoing low housing stock
- Direction of new Ottawa County Commission
- Tourists in summer
- Relationships with regional governments
- Lack of affordable housing
- Possible economic downturn
- Lack of community involvement (board membership, candidates for elected offices)
- Fine line between small town and too much growth
- Upstream political wonkiness
- Complacency
- Downtown continues to be less welcoming to many owners
- Traffic resulting from aggressive housing developments
- Pressures for upscale waterfront development
- Short-term issues with County leadership
- Hope College's swelling enrollment and impact on adjacent neighborhoods
- Party politics – Influence
- Changes to technology – Electrification
- Housing shortage (All price points)

CATEGORY RANKING

Goal Weighted Vote	Category	# of Votes	Weighted Vote
Financials 26	10 and 50 Year Capital Funding - Municipal Capital Improvements Fund (MCIF)	7	60
	Fix-it-first approach to facilities	3	43
	Maintain Financial Practices	5	42
	Monitor Cash Flow	4	38
	Long-Term Financial Forecasting	2	14
	Monitor "Axe MI Tax"	1	1
	Economic Development	0	0
	BS&A Finance Implementation	0	0
Connections to Stakeholders 21	Housing - all types and costs	8	84
	Welcoming Community	4	34
	Collaborate with Community Partners	3	31
	Macatawa Area Express (MAX), evaluate structural position of that operation	3	31
	Macatawa Area Express (MAX), encourage and advocate	2	27
	Support Lakeshore Advantage, analyze relationship	2	23
	Implement Citizens Academy	2	21
	Expand Neighborhood Connectors	2	18
	Macatawa Area Coordinating Council (MACC), involvement and collaboration	0	0
	Positive! Navigating 2024	0	0
Organizational Improvement 16	Strategically manage community growth	7	104
	Strategically manage organizational growth	4	49
	Governance Council as model for others	3	33
	Balance "new" initiatives and maintain service levels and staff capacity	5	22
	Holland Civic Center Place Management - Request for Proposal implementation and increase community use	3	10
	Support private investment in North Downtown	1	9
	Monitor Allegan County - look at housing report	1	7
	Build Waverly Fire Station and Renovate Kollen Park Fire Station	3	6
	Snowmelt Capacity - cost and implications of "power" from Holland Energy Park	2	5
	Accessibility - incorporate into organization, especially parks	1	2
	Brownfield / Housing Policy	0	0
	"Land Swap" of properties near Black River Apartments / Kensington	0	0
	Be an employer of choice, attract and retain	0	0
Quality Services 27	Build Holland City Fiber	8	84
	Waterfront Holland - manage and implement	8	75
	City collaborations to assist services for homeless population	6	51
	Build Ice Rink	5	50
	HBPW "world-class" in all four utilities	4	42
	Recycle Center	6	32
	Pressures on water utility; various mandates and use of infrastructure	3	29
	Explore/Encourage/Promote ability to convert and reconvert multi-family back that are currently single units	2	25
	Importance of CIT team (Officer and CMH)	4	23
	Election Responsibilities, especially in 2024	2	21
	Integrated Resource Plan (IRP)- legislation and impact of carbon-free energy	2	12
	Holland Museum repair	2	11
	DeGraaf Nature Center	2	10
	Recreation Center Planning - move to build it	3	8
	Continue to improve walkability everywhere, southern highway barrier	2	8
	Complete and startup Anaerobic Digester	2	6
	Waterfront Holland impact on bandshell and plan	1	6
	Cemetery Expansion Plan/Evaluation	2	2
	Fire Captain	0	0

CITY COUNCIL PRIORITIES

Using the four goals of the Strategic Plan and Business Plan, outlined below, City Council selects priorities for the 2025 fiscal year. The priorities not only inform the budget, but also what we want to accomplish through the goals, what we will do to get there, and as a result, the outcomes.

1 To Maintain and Improve a Strong Financial Position

2 To Enhance Connections with Stakeholders

3 To Continually Improve the City Organization

4 To Provide Quality Services to All Stakeholders

Finances

- Municipal Capital Improvement Fund (MCIF)
- Long-Term Financial Forecast
- Waterfront Holland management
- Fix-it-First approach

Connections to Stakeholders

- Implement Citizens Academy
- Housing: all types and costs
- Collaborate with community partners
- Diversity, Equity, Inclusion and Accessibility

Organizational Improvement

- Strategically manage community growth
- New Holland Civic Center Place management
- Council Governance model

Quality Services

- Holland City Fiber
- Ice Rink Park
- World-class utility services
- Election Administration



Goal 1: To Maintain and Improve a Strong Financial Position

	What do we want to accomplish:	What we will do to get there:		How will we know our actions were effective:
		Strategy, Tactic, and Deliverable	Assignment and Timeline	
1.1	Adopt a balanced budget.	Provide necessary information for Council to make key decisions in order to adopt a balanced budget.	Finance Adopt budget at the first meeting in May	Annually City Council adopts a budget on time without deficits.
1.2	Adopt, maintain and regularly review Long Term Financial Forecast.	Maintain and improve the long term financial forecast in support of the annual budget and MCIF.	Finance Adopt annually as part of the budget in May	The City is able to make financial decisions in the context of long term financial information.
1.3	Adopt, maintain and regularly review Municipal Capital Improvement Plan (MCIF) and Streets Infrastructure Plan.	Maintain a 50-year MCIF and 10-year Streets Infrastructure Plans (with funding) so that Council can prioritize projects (recreation center, park upgrades, roof repairs, major and minor streets, etc.). This includes a "Fix It First" approach to maintaining what we have.	Assistant City Manager Finance Transportation Adopt annually as part of the budget in May	The City is able to plan for and fund facility, park, equipment and street infrastructure needs.
1.4	Grow the City tax base, while balancing impacts of growth on services and quality of life.	Continue efforts to make the City desirable, attracting residential, commercial and industrial investment.	All Departments Lakeshore Advantage Ongoing	The City experiences growth in our tax base beyond annual inflation, while maintaining high quality of life amenities.
1.5	Review housing policies, strategies and projects, for all price points but especially for residents earning less than 80% AMI.	Council will continue to consider housing policies, projects, and overall strategies that address housing in the City.	Community & Neighborhood Services Housing Next Ongoing	The City has housing options for all residents.
1.6	Implement strategies to address pension and other post-employment benefit (OPEB) liabilities.	Continue to monitor existing and develop new strategies to address pension and OPEB liabilities.	Finance Ongoing	The City eliminates pension and OPEB liabilities.
1.7	Maintain current tax rate.	Evaluate the millage rate annually, informed by a long term budgetary perspective. Continue to monitor timing for a recommended Headlee Override vote.	Finance Annually as part of the budget	The City remains competitive with providing quality services at value.
1.8	Monitor and update financial policies.	Continue to monitor and update our financial policies, providing the basis for sound stewardship of public money.	Finance Ongoing	The City has the trust of citizens and achieves strong ratings from our auditor and bond rating firms.

Goal 2: To Enhance Connections with Stakeholders

	What do we want to accomplish:	What we will do to get there:		How will we know our actions were effective:
		Strategy, Tactic, and Deliverable	Assignment and Timeline	
2.1	Maintain and enhance an overall posture in support of partnerships and collaborations; public, private and non-profit.	Continue a posture of openness to community partners, supporting or actively collaborating in areas of operational jurisdiction.	All Departments Ongoing	The City is a trusted partner and collaborator, and community seen as better because of collaboration.
2.2	Discuss and potentially invite specific partners for discussion with Council, specifically; MAX, Lakeshore Advantage, Outdoor Discovery Center, Holland Public Schools, and others as needed.	As initiatives and needs arise, certain partners have an audience (likely in study sessions) with Council to discuss collaborations in areas of operational jurisdiction or independent efforts in the community.	Mayor - Council City Manager Ongoing	The City is a trusted partner and collaborator, and community seen as better because of collaboration.
2.3	Continue work on the priority of Diversity, Equity, Inclusion and Accessibility (DEIA), here recognizing the importance of external partnerships.	Maintain partnerships and support with other organizations so that we continue to become a larger community that is diverse, equitable, inclusive and accessible. Examples include; LAUP, OTL, Downtown PSD, and others.	Human Relations All Departments Ongoing	The City is a welcoming place for all to live, work, and visit. Utilize the citizen survey as a point for measurement.
2.4	Maintain and expand programs that connect citizens to city government, increasing city engagement and improving civic discourse.	Implement a new citizen academy/resident institute program in the Fall of 2024.	Mayor - Council Public Information Coordinator Ongoing	Citizens are aware of and involved in City government. Utilize the citizen survey as a point for measurement.
2.5	Council participates in trainings and community events, having ample opportunity to connect with the community.	Council has a budget and is informed and regularly attends trainings and community events.	Mayor - Council Ongoing	Council is involved and available to the community, and has access to desired training sessions.
2.6	Maintain and improve communications about the City and citizen engagement opportunities.	Provide a budget and staffing resources to maintain effective communication plans.	Public Information Coordinator All Departments Ongoing	Citizens are informed and aware of city projects and initiatives. Utilize the citizen survey as a point for measurement.
2.7	Continue to implement recommendations of the Board/Committee/Commission (BCC) report, connecting citizens with potential volunteer openings.	Improve communication tactics and strategies to inform and engage citizens to serve on our BCCs.	Council All Departments Ongoing	We have an active and engaged group of residents that reflect our community and serve on our BCCs.

Goal 3: To Continually Improve the City Organization

	What do we want to accomplish:	What we will do to get there:		How will we know our actions were effective:
		Strategy, Tactic, and Deliverable	Assignment and Timeline	
3.1	Maintain and regularly review the governance framework and process manual and review of citizen survey results.	Provide reporting and time for Council to evaluate the governance framework and citizen survey.	Council Ongoing	Council is an effective governance body.
3.2	City maintains the systems to perform regular performance evaluations and provides effective staff development and training.	The City has an adequate budget and staffing to provide for the development and performance evaluations of employees.	Human Resources Ongoing	City employees are engaged, trained, prepared, and evaluated in order to provide excellent services to the community.
3.3	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, and utilizes the best hiring and retention strategies. The City also manages organizational growth and workloads/projects to have effective staffing levels.	Human Resources All Departments Ongoing	The City is able to attract and retain the highest quality employees, and maintains staffing levels needed to provide quality services to the community.
3.4	City staff monitors and recommends and Council discusses impacts of community growth, strategically managing growth and impacts on the community and services.	Through staff and the Planning Commission, policy decisions by Council, and service level impacts on staffing, the City strategically manages community growth.	Council All Departments Ongoing	While Holland is a desirable to live and invest, the growth of the community is also thoughtful and well planned.
3.5	Maintain and enhance the culture of collaboration and teamwork among City departments, including a focus on internal DEIA work.	A partnership among employees and expectation for a strong culture is cultivated. The DEI Employee Committee is active and advancing their work.	All Departments Ongoing	Clients and visitors to the City notice the culture and service provided by employees.
3.6	Implement large project work: Holland City Fiber, Ice Rink Park, Kollen Park Fire Station, transition of HCCP Management.	Resources and staffing are provided to move large projects forward for consideration and completion.	Council City Manager Ongoing	Large projects are presented to Council and the community, and brought to completion.
3.7	Review, improve, and implement a system for City policies.	Investigate and propose to Council an improved system to catalogue City policies.	City Manager January 2025	Council, staff and the community can easily access and read City policies.

Goal 4: To Provide Quality Services to All Stakeholders

	What do we want to accomplish:	What we will do to get there:		How will we know our actions were effective:
		Strategy, Tactic, and Deliverable	Assignment and Timeline	
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: continued succession planning, strategic planning, fire station completions, and CIT team.	Police and Fire Operations Ongoing	We have a safe community with residents that partner with us.
4.2	Community and Neighborhood - provide a vibrant and sustainable community that is a great place to live, work, and play.	Specific areas of emphasis include: manage high volume of construction projects, partner with neighborhood connectors, housing policy reviews, and recycling center.	Community and Neighborhood Services Ongoing	We are a location of choice for all, with places to live, work, and play.
4.3	Parks and Recreation - provide a beautiful community with ample leisure and recreation options.	Specific areas of emphasis include: ice rink park, playground replacements, recreation center planning, and fix it first approaches to maintenance.	Parks and Recreation Ongoing	We have ample opportunities for leisure and recreation, in a beautiful setting.
4.4	Transportation Services - provide a well maintained and effective infrastructure.	Specific areas of emphasis include: continue asset management practices, staff support for fleet maintenance and paving projects in-house, annual construction projects.	Transportation Services Ongoing	We have a safe, efficient and well maintained infrastructure.
4.5	HBPW - provide competitive, reliable, and innovative public utility solutions in a socially, environmentally, and financially responsible manner.	Specific areas of emphasis include: manage significant growth in demand, Holland City Fiber, Integrated Resource Plan completion, continued capital projects/ investment.	HBPW Ongoing	We have reliable, affordable and sustainable public utilities.
4.6	Management & Administrative Services - provide effective leadership and support for citizens and operations.	Specific areas of emphasis include: leadership culture, continued financial planning, Waterfront Holland, election year, new financial system.	City Manager, Finance, Human Resources, Clerk, and Human/International/ Youth Relations Ongoing	We have effective and efficient support services for our organization.
4.7	Downtown Group - provide a vibrant downtown that is a place of choice for all stakeholders.	Specific areas of emphasis include: capital investment at WIG, transition of management at HCCP, preparation for streetscape refresh, continued growth and success in DDA/PSD.	Assistant City Manager, DDA, PSD, WIG, & HCCP Ongoing	We maintain and improve a downtown that is celebrated and enjoyed by all.

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 2026 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 10-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 10-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 20-35% of the General Fund adopted budget expenditures shall be maintained in the General and Budget Stabilization Fund. 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 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 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 financial planning is an extension of strategic planning and is designed to support not only the strategic goal of maintaining and improving a strong financial position (goal number 1), but also assist with the identification of resources available in the long-term to allow the City to achieve the other service and infrastructure goals identified in the strategic plan (see complete plan at <https://www.cityofholland.com/DocumentCenter/View/7122/2025-Strategic-and-Business-Plan-20240515>).

The City has prepared a 10-year Financial Forecast for the fiscal years ending June 30, 2026 through June 30, 2035. The forecast focuses on the General Fund, which is the City's main operating fund, and incorporates the long-term capital plans to ensure the future capital needs can be appropriately funded. The forecast is designed to work in tandem with the City's Strategic and Business Plan, the 50-Year Municipal Capital Plan, and the 10-Year Streets Infrastructure Plan, and will be updated annually as part of the City's budget process. This annual update provides a visualization of the future impact of current year budget decisions.

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.

Executive Summary

The City has a history of conservative management of finances, which along with the focus on long-term planning, has enabled the City to end FY 2024 with General Fund reserves above the policy recommended range. As we look to the future, the City has been monitoring challenges related to property tax revenues as well as increasing future defined benefit pension contribution projections. While prior forecasts projected a declining trend to begin turning around as soon as FY 2027, this year's update pushes the turnaround out to FY 2036. This report includes an analysis of the factors that contributed to this change. In addition, a twenty-year preview is presented that illustrates the longer term impact from expiring tax increment financing (TIF) incentives, maturing debt, and pension funding relief (bond repayment and declining required defined benefit plan contributions). The projections included in this forecast are based on information available today with an understanding that projections may change based on a variety of factors. Included in this document is information on the assumptions as well as a discussion of potential future opportunities and challenges.

Economic Overview

Inflation

The Federal Reserve responded to elevated inflation by increasing interest rates by 5.25% between March 2022 and January 2024. After maintaining that level for almost a year, they began lowering rates in September 2024 and by the end of 2024 the reductions totaled a full percentage point. Consumer spending continued to be strong in 2024, however, increasing uncertainty in 2025 surrounding trade, fiscal, and regulatory policy could lead to a pullback in consumer and business spending in 2025.

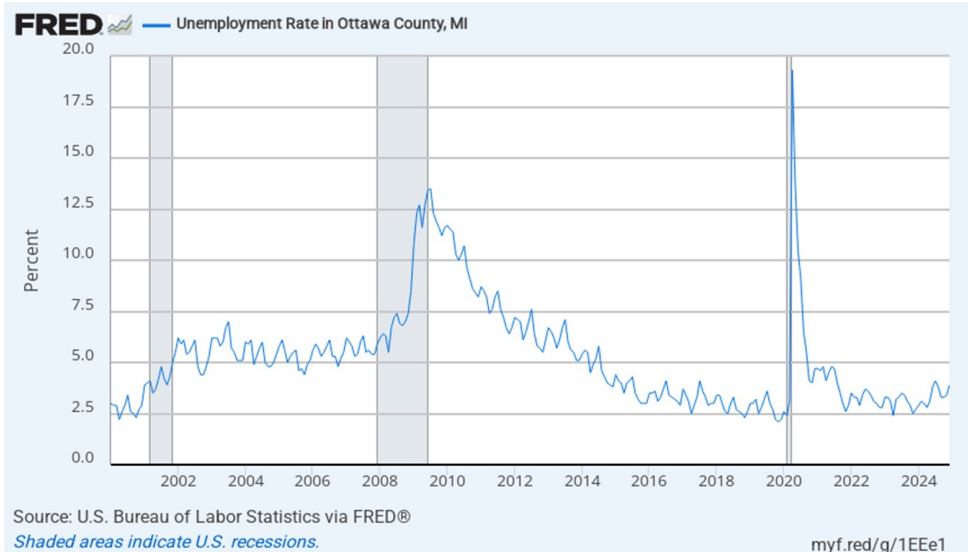
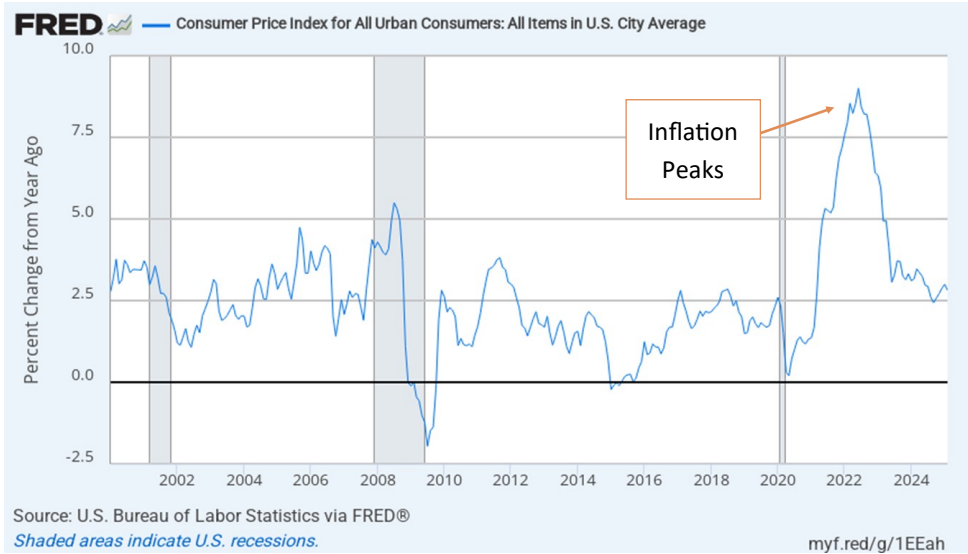
Current inflation remains over the Federal Reserve's 2% target. As the Federal Reserve navigates current market volatility, the future of rate cuts continues to be uncertain.

The forecast assumption for inflation is based on the Congressional Budget Office January 2025 "The Budget and Economic Outlook: 2025 to 2035," and ranges from 2.3% in 2026 declining down to 2.2%.

Labor Market

The national labor market remains healthy, with unemployment trending under historical levels. At

the local level, unemployment in Ottawa County as of December 2024 was 3.9%, which was the third lowest rate of all counties in Michigan. For the forecast, unemployment is expected to remain near current levels through 2035. At the local level, the City continues to be a desirable employer for full-time hires, so does not anticipate any negative impacts in the coming years.

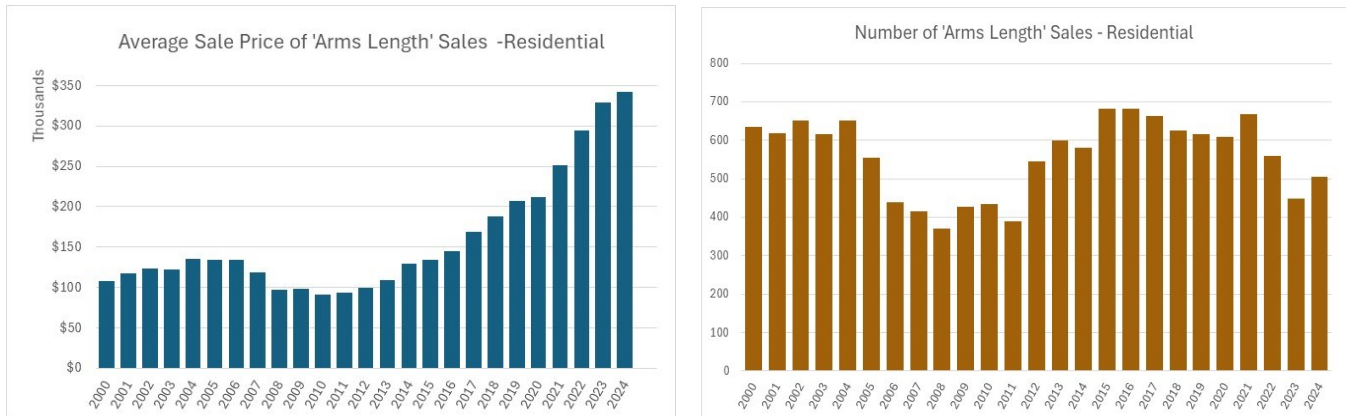


Economic Overview

Residential and Commercial/Industrial Real Estate Markets

The national residential housing market continues to be impacted by housing affordability. Zillow economists predict soft national home price growth in 2025 and another year of suppressed sales of existing homes. On the local level, residential home sales are trending in-line with national slowing, but demand for housing remains strong.

City of Holland Residential Sales History



The City works closely with Lakeshore Advantage, a non-profit economic development organization on commercial and industrial expansion projects in Allegan and Ottawa counties. The City continues to see growth in new commercial/industrial developments, with several large projects in various stages of the development process.

Recession Outlook

The economy remained strong through 2024, with consumer spending driving continued growth. However, the University of Michigan Survey of Consumers for March 2025 posted a 10.5% decline from the prior month. Uncertainty surrounding continued inflation, policy changes, and geopolitical events is causing some concern about economic growth in 2025. The January 2025 State of Michigan outlook noted some general softening, but forecast the Michigan economy to maintain moderate growth in the year ahead. Consistent with prior years, the City will maintain its conservative approach to finances and monitor any potential threats related to a possible economic downturn. In addition to robust long-term planning efforts, the City has recently increased its General Fund reserves which will help buffer against potential impacts of any future economic instability.

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 64% of General Fund revenues and transfers in. While these revenues are forecast in detail, other revenues are grouped into categories for the purpose of forecasting. The transfer 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 67% 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 Trend	Future Challenges/Opportunities
REVENUES			
Property Tax	CPI ⁽¹⁾ , Historical Growth Trend		State's Property Tax Limitation Laws (Headlee), Expiring Ren Zone, IFTs
State Revenue Sharing	State Projection; Historical Trend		State historical reductions of Statutory Formula, Future impact of inflation
PPT Reimbursement	No Growth		Unclear calculation methodology
Utility Dividend	HBPW Estimates		Steady growth; future impact of beneficial electrification
EXPENDITURES			
Salaries/wages	ECI ⁽²⁾ , Wage Progression Factor		Bargaining contracts completed, City continues to be an Employer of Choice
Employee Benefits	Historical Trend		Positive impact of Health Savings Account (HSA) plan options & Wellness Program offset by recent healthcare inflation
Pension Unfunded Liability	MERS Estimates		Closed plans (positive) Actuarial Assumption Changes, Investment Returns (downside risk)
Supplies, Contractual	PCE ⁽³⁾		Inflation moderating, Supply Chain Improvements

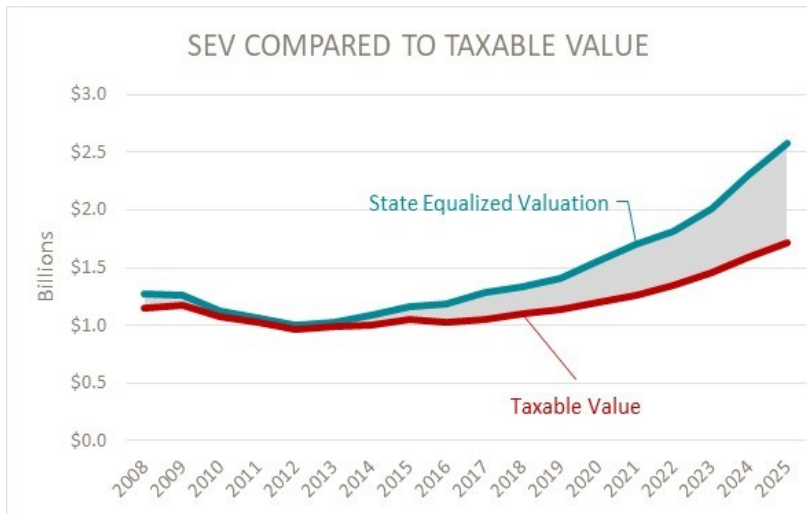
⁽¹⁾ *CPI: Consumer Price Index*

⁽²⁾ *ECI: Employment Cost Index*

General Fund Revenue Assumptions

Property Tax Revenue: Outlook - Stable (near term)

Property tax revenue is the largest source of revenue for the General Fund, representing more than 46% of total General Fund revenues, including transfers in. Property **equalized** values (State Equalized Values, or SEV) which are based on the property assessed values increased by 12.1% for tax year 2025, consistent with significant increases experienced across the county. Michigan has a complicated set of rate limits that restrict annual increases in property **taxable** value, generally coinciding with the rate of inflation (CPI) or 5%, whichever is less, plus



an allowance for net new property additions. Total taxable value increased by 7.8% for the same period. 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.

The City and State of Michigan have limits on the property tax millage, including:

Charter Authorized Maximum Rate:	17.5000
Headlee Limit Rate (2025 Tax Year):	14.4479
City Millage Rate (including airport):	13.8692

The forecast for this revenue source will be based on the taxable value multiplied by the millage rate designated for General Fund operations, projected as follows:

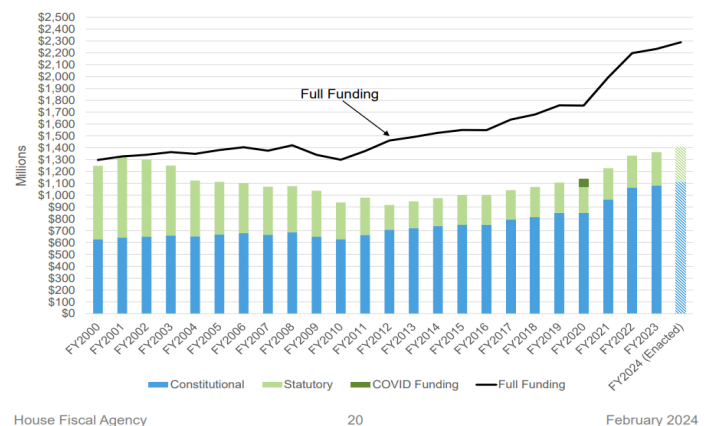
- o **taxable** property value projected to increase by CPI (per January 2025 Congressional Budget Office “The Budget and Economic Outlook: 2025 to 2035”): 3.1% in 2026 representing the Michigan State Tax Commission property tax inflation factor; 2.3% declining to 2.2% in years 2 through 5; 2.2% holding steady in years 6 through 10.
- o **new growth** estimate based on historical growth and “uncapping” of existing properties upon sale: 1.6% for the duration of the forecast.
- o **millage rate** projected as the current general operations millage (9.9278) adjusted for any additional millage that can be redirected from debt service as debt obligations are paid off. Projected operational millage ranges from 9.7794 in FY 2027 to 10.2402 in FY 2035. Note: debt service is accounted for in a separate Debt Service Fund, but the overall property tax millage supports both general operations and debt service.

General Fund Revenue Assumptions

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 and use tax collections, the statutory portion of this funding source has been cut several times over the past decades. Prior to 2010, statutory payments accounted for more than 25% of this revenue source, but now only represents 12%. While the state has implemented several small increases in the statutory formula over the past two years and their FY 2026 budget included a 4% increase in statutory funding, the state has still not adopted legislation that would establish a trust fund for this revenue source as an attempt to prevent future diversions of this revenue source.

Total Revenue Sharing Payments to Cities, Villages, and Townships



The Michigan Department of Treasury forecasts the current year and future budget year which provides the basis for the FY 2026 budget. The remaining years are based on the long-term growth of total revenue sharing payments since 2007 (1.8%), which serves as a conservative indicator of future sales tax collections given the past history of state diversions from this revenue source.

Personal Property Tax Reimbursement: Outlook - Uncertain

In 2016 the state adopted legislation which resulted in exemptions for small tax payers and initiated phasing out the eligible manufacturing personal property (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.

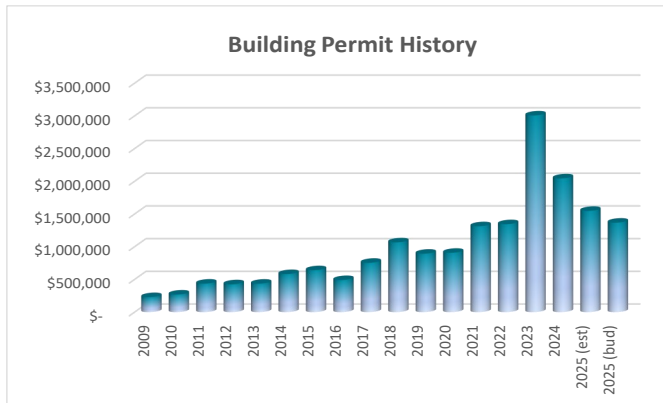
A change to the formula began to be phased in starting in FY 2022, and effective for tax year 2023, the state increased the threshold for small business exemption from \$80,000 to \$180,000. Given the complexity of the calculation and lack of available data surrounding inputs in the formula, this revenue source was conservatively budgeted at zero growth for the General Fund for the entirety of the forecast.

General Fund Revenue Assumptions

Other Revenues: Forecast by Category

Other revenues are forecast as follows:

- * Building, Mechanical, Plumbing, and Electrical Permits: As the chart illustrates, building permit revenue was impacted by permit fees associated with several large projects in FY 2023 and FY 2024 which drove the peak in revenue. While development interest in the City remains relatively strong, this category is conservatively forecasted to return to levels consistent with years prior to the onset of recent large projects (inflation adjusted 2019 revenue levels) and then grow by 2.7%, which reflects the historical average for other permit revenues.



- * Charges for Services, License & Permits (excluding building related), Fines & Forfeits: Increase of 2% for the length of the forecast, conservatively budgeted on the lower end of historical data.
- * Transfers from Other Funds: Utility dividend based on projections provided by HBPW with longer-term projected conservative increase of 1% to reflect an increase in electric utility revenues related to efforts to encourage beneficial electrification as part of sustainability initiatives. NOTE: The Utility Enterprise funds are managed by a separate leadership team and report to a separate board. They prepare a 5-year forecast of the utility dividend which was utilized in this forecast.

General Fund Expenditures Assumptions

Personnel Expenditures: Outlook - Monitoring Wage Inflation & Future Growth

Personnel costs comprise 67% of total General Fund expenditures. After the Great Recession, approved positions decreased from a high of 223 full-time positions in FY 2003 and remains below that level, with only 204 full-time positions in FY 2026. Included in General Fund wages are employees represented by two bargaining units. The forecast for personnel wage expenditures will be based on the approved increase in the bargaining contracts for FY 2026, and adjusted for a wage progression factor based on the City's six step wage scale and the Employer Cost Index (ECI) for the remaining years, which ranges from a high of 3.4% in FY 2027, declining steadily for the next three years and ending at 2.9% for rest of the forecast.

General Fund Expenditure Assumptions

Health Insurance: Outlook - Monitoring Recent Trend

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 include a 9% increase in the first two years, reflecting recent increases in costs related to overall inflation for medical costs. Long-term this expenditure category will conservatively be forecast at 6% which represents historical increases for the City and is in-line with the U.S. Centers for Medicare and Medicaid Services National Health Expenditure (NHE) projections of 5.6% average from 2023-2032.

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

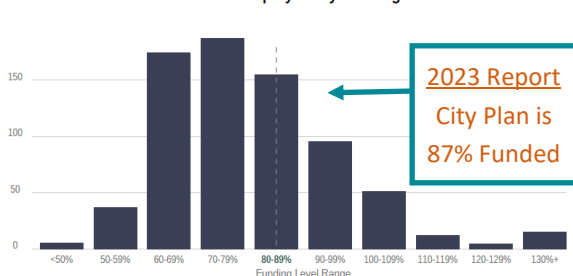
The City participates in the Municipal Employees' Retirement System of Michigan (MERS) to provide retirement pension benefits for employees. The City has been proactive in managing rising costs by closing all defined benefit plans (2003 and 2017) and issuing two pension obligation bonds for the unfunded liabilities. The first bond will be fully repaid in FY 2027 which will bring relief to the General Fund. All new employees participate in a defined contribution plan, also administered by MERS. The forecast includes projections for each pension plan.

Defined Contribution Plan: The City contributes up to 8% for non-union and 10.5% for public safety union employees. The forecast for employees in the defined contribution plan applies these contributions rates to the annual projected salary. As the employee base turns over, more employees will be participating in the Defined Contribution Plan. The forecast includes an increasing ratio of defined contribution plan participants to total employee count for police and fire unions based on the projected date of retirement for remaining defined benefit plan participants.

Defined Benefit Plan: Each year MERS prepares an Actuarial Valuation Report. This report includes a determination of liabilities and contribution rates resulting from participation in MERS. It also measures the funding progress of the closed defined benefit plans as of the end of each calendar year. The most recent report available is the December 2023 report. Prior to 2022, the City plans were 93% funded. However, investment performance during 2022 led to a decrease

in overall funding to 90% and the positive investment return in 2023 was not enough to compensate for the impact from 2022. As of December 2023, the City Plan is 87% funded. While this funding level is still desirable, especially as compared to the MERS Peer Group illustrated in the chart, this has led to increasing annual required contributions.

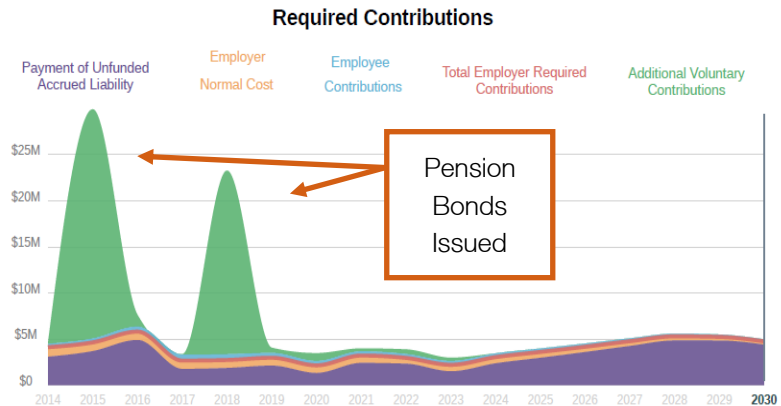
Distribution of Employers by Funding Level



General Fund Expenditure Assumptions

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

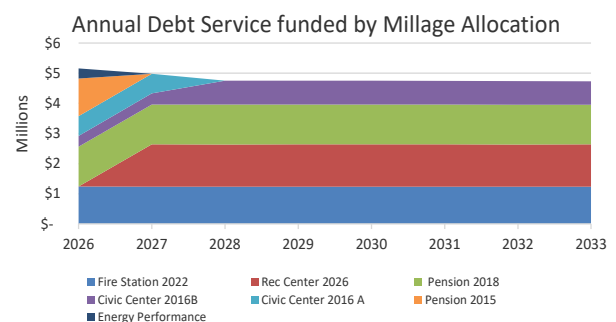
The MERS defined benefit plan is a multiple-employer plan. Therefore, policies that are designed for all participants may not fully consider the impact on mature plans. Just prior to the negative investment earnings for calendar year 2022, Annual Required Contributions (ARC) for the combined City and HBPW were projected to be in the range of \$1.8 to \$2.2 million per year for the next five years. However, as the chart illustrates, the required annual contributions are now projected to climb to more than \$5 million per year.



City staff reached out to MERS to discuss the impact of changes in actuarial assumptions, such as the negative investment return, on mature plans. They recognize that there is a higher degree of volatility in projected contributions related to changes like this. While the policies do apply to all participating municipalities, MERS has demonstrated their ability to provide specific solutions for individual members and has offered several options to consider. These include additional contributions towards the unfunded liability (utilizing \$1.9 million surplus in the FY 2024 ending General Fund reserves related to a change in accounting for compensated absences), modifications to the amortization method, and moving to a level dollar payment plan. Utilizing a combination of these options MERS has provided preliminary estimates of \$2.6 million to \$2.7 million level payment for the City portion only. The forecast includes the \$2.4 million ARC for FY 2026 (based on MERS 2023 valuation) and a \$2.7 million level payment for FY 2027 through FY 2035, before beginning to decline (based on MERS projections). While this will increase the required contribution in the short term by “front loading” the contribution, the City will ultimately save money over the life of the pension.

Debt Obligations: Outlook Declining Outstanding Debt

Debt service is not a direct expenditure of the General Fund, however, the City’s millage is allocated partly to general operations, capital projects, and debt service. As debt is repaid, the millage can be reallocated to general operations as noted in the discussion of the property tax assumptions. The chart illustrates the future debt service requirements.



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.

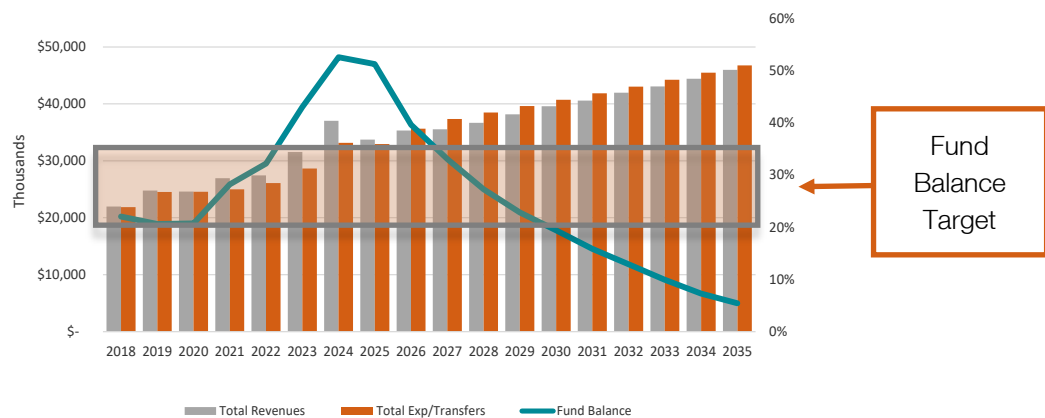
City of Holland General Fund Summary

For the Fiscal Years 2025 through 2034

	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY-2034	FY-2035
	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
-- ESTIMATED BEGINNING FUND BALANCE AT JULY 1 --											
Total Fund Balance, July 1	\$ 16,282,629	\$ 14,408,199	\$ 14,098,103	\$ 12,222,033	\$ 10,297,282	\$ 8,753,096	\$ 7,528,301	\$ 6,165,107	\$ 4,986,450	\$ 3,706,329	\$ 2,521,770
-- FUNDING SOURCES --											
Funding Sources											
Property Taxes	\$ 15,336,200	\$ 17,196,000	\$ 17,721,787	\$ 18,393,598	\$ 19,424,959	\$ 20,248,904	\$ 21,108,987	\$ 22,241,256	\$ 23,130,058	\$ 24,234,173	\$ 25,561,464
License & Permits	1,578,100	1,399,000	1,246,354	1,280,005	1,314,565	1,350,058	1,386,509	1,423,944	1,462,390	1,501,875	1,542,426
Federal Grants	31,800	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
State Revenue Sharing	6,602,700	6,682,000	6,662,135	6,740,862	6,821,006	6,902,593	6,985,648	7,070,198	7,156,270	7,243,892	7,333,091
Local Unit Contributions	151,300	154,000	154,000	154,000	154,000	154,000	154,000	154,000	154,000	154,000	154,000
Charges for Services	2,239,000	2,387,000	2,409,138	2,457,321	2,506,469	2,556,599	2,607,730	2,659,885	2,713,083	2,767,344	2,822,690
Fines & Forfeits	157,100	157,100	160,242	163,447	166,716	170,050	173,451	176,920	180,458	184,067	187,748
Interests & Rents	1,283,000	995,500	837,780	805,610	750,450	683,528	641,150	609,140	572,851	542,623	509,306
Other Revenue	34,400	12,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800
Transfers In	6,410,800	6,712,200	6,324,477	6,630,071	6,979,991	7,489,968	7,492,902	7,569,467	7,646,833	7,725,010	7,804,007
Budget Stabilization	35,000	-	-	-	-	-	-	-	-	-	-
Total Sources	\$ 33,859,400	\$ 35,721,600	\$ 35,553,713	\$ 36,662,714	\$ 38,155,956	\$ 39,593,500	\$ 40,588,177	\$ 41,942,610	\$ 43,053,743	\$ 44,390,784	\$ 45,952,531
-- FUNDING USES --											
Funding Uses											
Personnel Services	22,639,152	24,032,502	25,436,275	26,350,107	27,213,218	28,075,395	28,947,254	29,849,203	30,787,041	31,746,739	32,726,427
Supplies/Maintenance	1,066,600	1,168,800	1,193,345	1,217,210	1,241,554	1,266,384	1,291,711	1,317,545	1,343,896	1,370,776	1,398,191
Contractual	2,363,700	2,646,400	2,701,974	2,756,015	2,811,135	2,867,359	2,924,706	2,983,202	3,042,865	3,103,726	3,165,799
Other	5,963,719	6,291,394	6,476,989	6,641,379	6,809,877	6,983,094	7,160,093	7,342,017	7,529,022	7,721,268	7,918,907
Capital Outlay	187,700	219,100	204,600	204,600	204,600	204,600	204,600	204,600	204,600	204,600	204,600
Transfers Out	1,562,500	1,213,200	1,213,200	1,213,200	1,213,200	1,213,200	1,213,200	1,213,200	1,213,200	1,213,200	1,213,200
Contingencies	50,000	150,000	203,400	204,954	206,558	208,263	209,808	211,500	213,241	215,033	216,877
Budget Stabilization	10,600	310,300	-	-	-	-	-	-	-	-	-
Total Uses	\$ 33,843,971	\$ 36,031,696	\$ 37,429,782	\$ 38,587,464	\$ 39,700,142	\$ 40,818,295	\$ 41,951,371	\$ 43,121,267	\$ 44,333,865	\$ 45,575,342	\$ 46,844,001
Transfer to MERS	1,900,000										
-- ESTIMATED ENDING FUND BALANCE AT JUNE 30 --											
Net Surplus (Deficit)	\$ (1,884,571)	\$ (310,096)	\$ (1,876,069)	\$ (1,924,751)	\$ (1,544,186)	\$ (1,224,795)	\$ (1,363,194)	\$ (1,178,657)	\$ (1,280,121)	\$ (1,184,559)	\$ (891,470)
Total Fund Balance, June 30	\$ 16,298,058	\$ 14,098,104	\$ 12,222,034	\$ 10,297,282	\$ 8,753,097	\$ 7,528,301	\$ 6,165,107	\$ 4,986,450	\$ 3,706,328	\$ 2,521,770	\$ 1,630,300
Fund Balance %	48.2%	39.1%	32.7%	26.7%	22.0%	18.4%	14.7%	11.6%	8.4%	5.5%	3.5%

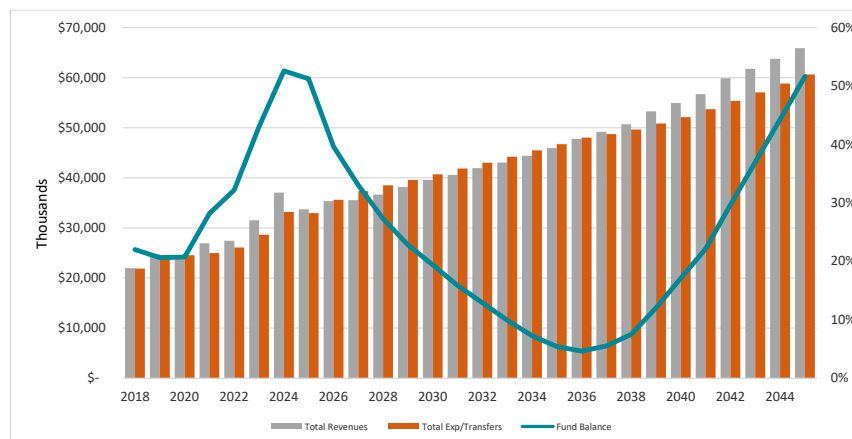
General Fund Reserves

The City's Fund Balance Policy recommends an ending unassigned fund balance between 20% and 35% 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 dips below the minimum range in FY 2030 and continues declining. 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 assumptions that may impact the forecast.



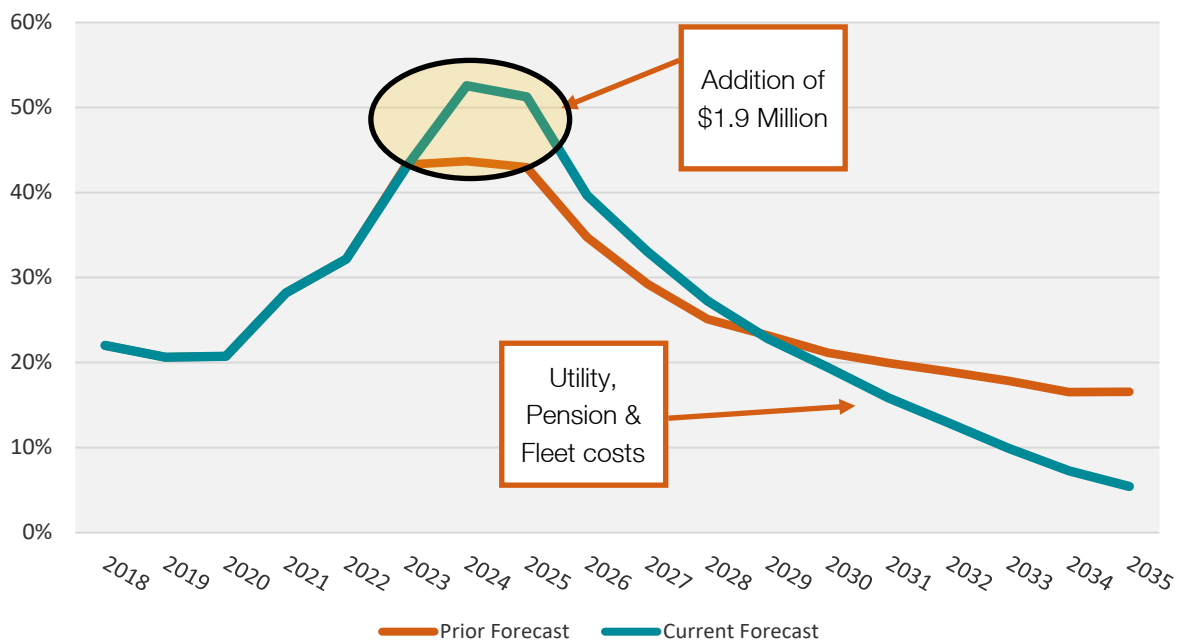
Twenty Year Preview

While the uncertainty of the forecast increases over time, the City does extend the analysis to twenty years, specifically to track the impact of brownfields and debt repayments. The City has 16 active brownfields and includes a projection of when each brownfield project is expected to be repaid, allowing the captured taxable value to move back to the City's tax roll. Beginning in FY 2036, several large brownfield abatements begin coming back on the City tax rolls. In addition, defined benefit pension payments start to decline and certain debt obligations are paid off. The impact of these lead to a reversal of the downward trend as illustrated below.



Changes from Prior Forecast

The City prepares a complete forecast each spring and a mid-year update each fall. As we continue to monitor the outlook, it is important to review significant changes from the prior forecast assumptions that contribute to the projected future financial outlook for the City.



The City ended FY 2024 better than originally expected and in addition, added \$1.9 million to the fund balance as a result of an accounting change for compensated absences. This is illustrated in the circled area in the chart above. The \$1.9 million is designated for employee benefit costs and the FY 2025 projected expenditures include a planned use of reserves to contribute this amount to MERS for pension funding.

Contributing to the continued decline after FY 2027 are the following noteworthy changes that developed after the November 2024 update:

Utility Dividend Revenue: Impact of delay in large industrial development

The prior forecast included projected utility dividend revenue that represented additional General Fund revenue related to a large investment in the community. However, that development has been delayed and may be scaled back. Beginning in FY 2028, the revised projections include a \$600,000 reduction in revenue and this loss increases to \$1.5 million in FY 2029 and future years. It is important to note that the electric utility dividend includes a wholesale component that is directed to the MCIF fund. Given the current formula, the reduction in General Fund utility dividend revenue is offset by an increase in wholesale dividend revenue (the combined total for the next five years is actually \$206,739 more than the prior forecast).

Changes from Prior Forecast

Centralized Vehicle Equipment Costs: Impact of continued costs that exceed national inflation

The City maintains a fleet and accounts for the cost as an internal service fund. The costs are then “billed” out to the users who pay a “lease” payment that covers the operational costs as well as a reserve for future replacement. This was previously forecast as part of the overall supplies category which was based on the PCE index. However, significant recent increases in the cost of vehicles and wage inflation has led to lease rates that were more than double the original forecast. The current forecast breaks out these costs and separately forecasts this category at twice the rate of PCE inflation plus an additional factor to represent a portion of personnel costs. The City’s Transportation Department is currently reviewing the fleet to identify any potential future savings.

Defined Benefit Pension: Impact of proposed strategies to reduce overall liability

The City has experienced significant increases in the ARC for the closed defined benefit plans over the past several years. These are driven by changes in actuarial assumptions and actual investment performance (negative return in 2022). As an attempt to manage the future costs, staff has been working with MERS to develop strategies to better manage future outlays (see full discussion in the assumptions portion of this document). This resulted in a more predictable contribution for this forecast as opposed to the prior forecast. Overall, this increased the expense in the near term, keeps it consistent through FY 2036, and then provides some relief in the form of declining projected contributions.

Civic Center: Impact of management costs that exceed original projections.

As discussed at a recent study session with City Council, the transition to a new management firm and balancing the City support for the facility with the community use of the facility is still in a state of uncertainty. Compared to the prior forecast, we have taken a more conservative approach to estimate a higher support for the facility. With the involvement of City Council over the next few years, the City fully expects to find the balance for the use of the facility with the financial implications.

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:

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. In addition to unintended consequences of Proposal A, 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/Opportunity)

This revenue source is based on sales tax collections and includes a constitutional based allocation and a statutory based allocation. Historically, the statutory portion has been subject to state diversions and therefore, the long-term forecast is conservatively based on the trend over the past sixteen years. As the state budget settles into post-pandemic stimulus funding levels, the City will be carefully monitoring this revenue source for any possible reductions if the state looks to solve their own financial challenges (challenge). There were a few recent changes to statutory revenue and legislation was introduced at the state level that would establish a revenue sharing trust fund with the goal of preventing any future reductions in this revenue source (opportunity).

Building Permit Revenue: Impact of fewer industrial/commercial projects (Challenge)

The City experienced significant industrial and commercial growth in recent years. These large projects contributed to higher than normal growth in building permit revenue as the permit fees related to these projects is higher related to more complex inspection requirements. Prior to 2019, the ratio of commercial/industrial project amounts to residential project amounts was much lower than recent years. While the forecast included an adjustment to reflect levels in-line with inflation adjusted 2019 amounts, the City will continue to monitor this revenue category for any impacts from economic uncertainty and limits on available project sites in the City.

Challenges and Opportunities (cont.)

Personnel Expenditures: Monitoring Health Insurance Inflation (Challenge),

As noted in the review of assumptions, the City maintains a self-funded health insurance plan for employees and has historically experienced increases that were lower than the larger marketplace. However, the cost of medical claims has been increasing in the past two years as medical procedures postponed during the pandemic have been catching up and inflation on medical procedures has increased. The City will continue to monitor options for employee benefit plans and any impact on future budgets.

Personnel Expenditures: Defined Benefit Contribution (Challenge) and Debt Repayments (Opportunity)

Pension funding continues to be a focus of the long-term financial forecast. The City has taken several steps to manage rising costs, including closing all defined benefit plans (2003 and 2017) and issuing two pension obligation bonds for the unfunded liabilities. The City has also initiated the process of analyzing options to move to a level payment plan for the defined benefit plan. While the long-term outlook is stable due to the action taken, changes in actuarial assumptions and variability in investment performance could potentially present future challenges to the unfunded pension liability for the closed plans.

Street Capital Project Funding (Opportunity)

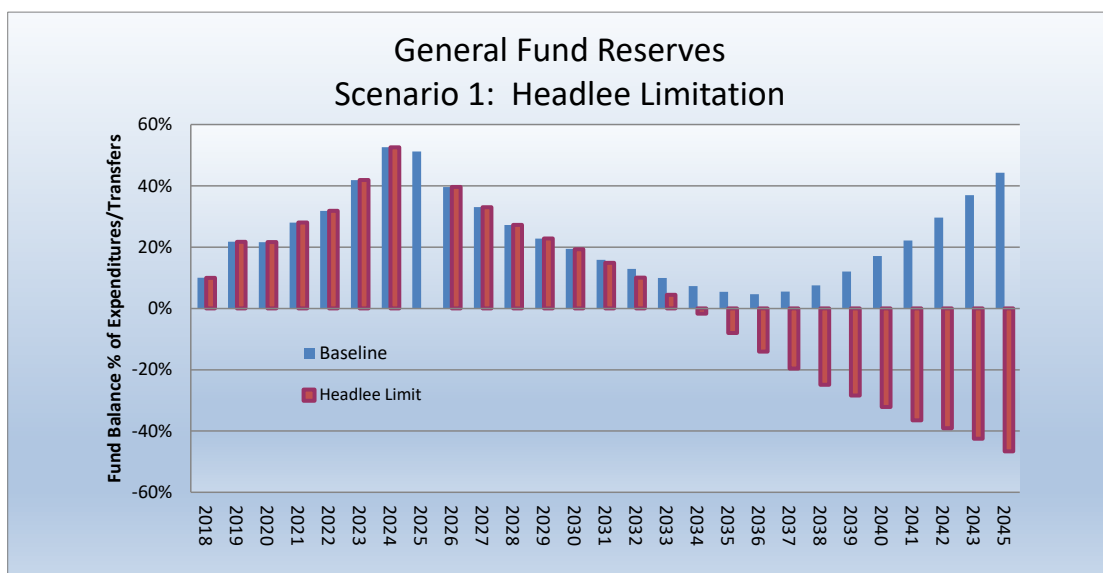
The City receives funding from the State of Michigan Act 51 program. While this funding is intended to cover costs for maintaining roadway in the City, the funding over time has not kept up with the costs and therefore, the City carved out a portion of the authorized millage to be directed to street capital projects. This effectively took away funding that was originally intended for the General Fund. However, legislation was recently passed by the Michigan House of Representatives to increase funding available through the Act 51 program by up to 150%. This would not only provide much needed funding for street capital projects, but would also allow the City to redirect that portion of the millage back to the General Fund. The City will monitor the legislation as it moves through the legislative process.

Scenario Analysis

The City's long-term forecast is a useful tool to evaluate the current fiscal condition and identify areas of concern. Reviewing this on a semi-annual basis provides an opportunity to further assess any notable changes that may identify new opportunities or challenges that can impact decisions in the near term. While the most recent modifications to the baseline forecast identified stress on future reserves from changing economic data, there are other factors that could alter the outcome. This report will look at one scenario that is currently being monitored by the City and how the General Fund reserve position would be impacted in the event this materializes.

Scenario 1: Headlee Limitation

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 City has historically levied a rate less than the Headlee limitation, but due to some unintended consequences of the rollback calculation, specifically related to the removal of personal property tax, the gap between the Headlee limited rate and the actual City millage has been narrowing in recent years. It is not yet clear how the higher inflation or the final removal of personal property tax in 2023 will impact the calculation, but is important to monitor this given property tax represents more than 38% of General Fund revenues. This scenario assumes a reduction in annual Headlee limit rate equal to 0.9866 (reduction for tax year 2025). Based on this, the City would not be able to levy the current millage rate (which has remained consistent for more than fourteen years) as soon as FY 2030. The following chart illustrates the potential impact on the General Fund.



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 in the past, such as the recent pandemic and increasing volatility in pension contributions. The 10-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 for a portion of the time, before declining in the later part of the forecast and ending below the minimum target.

In conjunction with the forecast of the General Fund, which includes the impact of debt supported by the City millage, the City also prepares a 10-year Municipal Capital Plan and 10-Year Streets Infrastructure Plan. These components are all combined for a comprehensive analysis of the future property tax millage allocation as the City's operational millage is allocated to each of these funds. The complete capital plan summaries and related project details can be found in the Capital Improvement Plan Appendix C. The analysis was presented to City Council in March 2025 and concluded that funding was available to achieve the 10-year projected capital needs without any further injection from the General Fund.

While the General Ledger baseline forecast suggests financial stress in the backend of the 10-year forecast, the City has identified a turnaround does begin in FY 2036 as noted in the twenty-year preview. The City has identified potential challenges but also opportunities 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 2024.
- ◆ 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 a retreat 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 2026 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

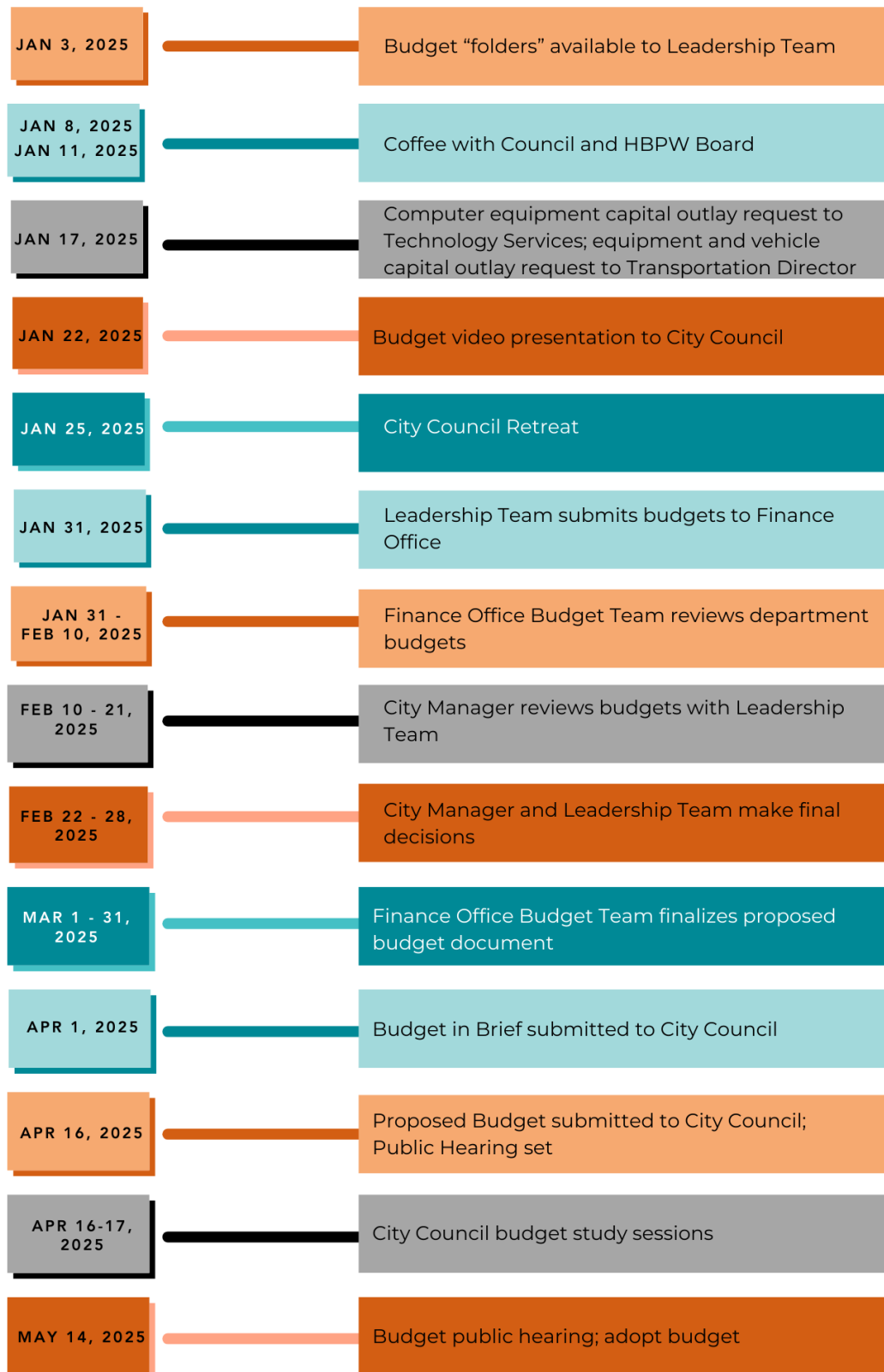
The adopted budget is prepared on a basis that is consistent with the basis used for the Annual Comprehensive Financial Report. Governmental funds (General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Perpetual Fund) use the modified accrual basis of accounting. Under this basis, revenues are recognized if they are measurable and available for use during the year.

Proprietary funds use the full accrual basis of accounting. Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liabilities are incurred. To illustrate the cash flow required for capital, the proprietary funds budget capital outlay expenditures in the individual fund detail, which differs from the full accrual basis. However, fund balance summaries reflect the full accrual basis of accounting. Overall budget summaries are prepared on the full accrual basis, unless denoted on the specific schedule.

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.

Fiscal Year 2026 Budget



BUDGET SUMMARY



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
- Opioid Settlement Fund
- 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

Proprietary Funds

Enterprise Funds

(Full Accrual)

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

Internal Service Funds

(Full Accrual)

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

* Considered a major fund for budgetary purposes.

DEPARTMENT/DIVISION FUND SUMMARY

Department / Function	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	X						
City Clerk	X						
Human Resources	X					X	X
Board & Commissions	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	X						
Environmental Health & Inspections	X			X			
Construction Inspections	X						
Housing & Neighborhoods	X						
Economic Development & Sustainability	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		

SUMMARY OF FISCAL YEAR 2026 BUDGET

GOVERNMENTAL FUNDS						
	GENERAL FUND			PERMANENT FUND		
	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget
FUND EQUITY - BEGINNING BALANCE						
As of July 1	\$ 13,220,980	\$ 16,282,626	\$ 14,407,026	\$ 2,542,738	\$ 2,755,338	\$ 2,801,138
FUNDING SOURCES						
Property Taxes & Assessments	13,688,983	15,336,200	17,196,000	-	-	-
Intergovernmental	10,025,102	6,785,800	6,862,000	-	-	-
Licenses and Permits	2,084,695	1,578,100	1,399,000	-	-	-
Charges for Services	1,887,879	2,237,700	2,387,000	51,475	95,000	85,000
Fines and Forfeitures	169,179	157,100	157,100	-	-	-
Interest & Rents	1,535,079	1,283,000	995,500	221,572	8,000	5,000
Other	49,633	35,400	12,800	-	-	-
Total Financing Sources	<u>29,440,550</u>	<u>27,413,300</u>	<u>29,009,400</u>	<u>273,047</u>	<u>103,000</u>	<u>90,000</u>
FUNDING USES						
Personnel Services	19,597,120	24,542,000	24,060,100	-	-	-
Other Current Uses -						
- Supplies / Maintenance	928,265	1,044,200	1,154,300	-	-	-
- Contractual	2,824,467	3,065,500	3,303,500	-	-	-
- Utility Production	-	-	-	-	-	-
- Other	4,854,078	5,338,500	5,790,900	-	-	-
Capital Outlay	224,328	182,000	204,600	-	-	-
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Total Financing Uses	<u>28,428,258</u>	<u>34,172,200</u>	<u>34,513,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sources Over (Under) Uses	<u>1,012,292</u>	<u>(6,758,900)</u>	<u>(5,504,000)</u>	<u>273,047</u>	<u>103,000</u>	<u>90,000</u>
OTHER FUNDING SOURCES (USES)						
Transfers In	6,799,689	6,445,800	6,712,200	-	-	-
Transfers Out	(4,750,335)	(1,562,500)	(1,518,500)	(60,447)	(57,200)	-
Net Change in Fund Equity	<u>3,061,646</u>	<u>(1,875,600)</u>	<u>(310,300)</u>	<u>212,600</u>	<u>45,800</u>	<u>90,000</u>
FUND EQUITY - ENDING BALANCE						
As of June 30	<u>\$ 16,282,626</u>	<u>\$ 14,407,026</u>	<u>\$ 14,096,726</u>	<u>\$ 2,755,338</u>	<u>\$ 2,801,138</u>	<u>\$ 2,891,138</u>

SUMMARY OF FISCAL YEAR 2026 BUDGET

GOVERNMENTAL FUNDS

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget
FUND EQUITY - BEGINNING BALANCE						
As of July 1	\$ 7,299,234	\$ 8,134,491	\$ 4,786,491	\$ 1,513,151	\$ 1,514,147	\$ 1,685,447
FUNDING SOURCES						
Property Taxes & Assessments	2,970,248	2,959,900	3,007,600	4,491,307	6,479,700	5,911,700
Intergovernmental	7,016,599	7,033,700	7,086,800	714,599	652,900	594,100
Licenses and Permits	472,546	433,000	342,000	-	-	-
Charges for Services	175,472	111,500	124,600	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest & Rents	276,978	185,600	126,100	109,594	50,000	40,000
Other	176,823	77,300	64,700	-	-	-
Total Financing Sources	11,088,666	10,801,000	10,751,800	5,315,500	7,182,600	6,545,800
FUNDING USES						
Personnel Services	1,759,765	1,832,100	1,984,200	-	-	-
Other Current Uses -						
- Supplies / Maintenance	341,800	435,200	447,700	-	-	-
- Contractual	710,641	1,200,500	1,086,900	-	-	-
- Utility Production	-	-	-	-	-	-
- Other	1,522,840	1,621,700	1,652,200	-	-	-
Capital Outlay	3,358,644	4,380,000	3,480,600	-	-	-
Debt Service	-	-	-	5,999,638	7,729,500	7,804,600
Depreciation	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Total Financing Uses	7,693,690	9,469,500	8,651,600	5,999,638	7,729,500	7,804,600
Sources Over (Under) Uses	3,394,976	1,331,500	2,100,200	(684,138)	(546,900)	(1,258,800)
OTHER FUNDING SOURCES (USES)						
Transfers In	1,001,166	675,000	475,000	685,134	718,200	814,000
Transfers Out	(3,560,885)	(5,354,500)	(4,864,400)	-	-	-
Net Change in Fund Equity	835,257	(3,348,000)	(2,289,200)	996	171,300	(444,800)
FUND EQUITY - ENDING BALANCE						
As of June 30	<u>\$ 8,134,491</u>	<u>\$ 4,786,491</u>	<u>\$ 2,497,291</u>	<u>\$ 1,514,147</u>	<u>\$ 1,685,447</u>	<u>\$ 1,240,647</u>

SUMMARY OF FISCAL YEAR 2026 BUDGET

GOVERNMENTAL FUNDS						
	CAPITAL PROJECT FUNDS			COMPONENT UNIT FUNDS		
	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget
FUND EQUITY - BEGINNING BALANCE						
As of July 1	\$ 27,306,333	\$ 39,127,654	\$ 28,288,454	\$ 4,040,242	\$ 3,370,723	\$ 2,667,223
FUNDING SOURCES						
Property Taxes & Assessments	563,465	614,700	407,000	3,693,888	4,576,300	4,899,300
Intergovernmental	1,353,921	792,700	2,353,400	653,702	836,800	891,800
Licenses and Permits	-	-	-	4,275	4,100	4,700
Charges for Services	-	100	-	6,390	5,700	5,500
Fines and Forfeitures	-	-	-	-	-	-
Interest & Rents	2,347,564	714,200	205,400	225,830	55,000	45,000
Other	18,610,275	4,695,300	451,000	3,329	100	100
Total Financing Sources	<u>22,875,225</u>	<u>6,817,000</u>	<u>3,416,800</u>	<u>4,587,414</u>	<u>5,478,000</u>	<u>5,846,400</u>
FUNDING USES						
Personnel Services	193,761	190,700	183,200	95,166	96,100	108,000
Other Current Uses -						
- Supplies / Maintenance	58,364	140,000	25,000	8,365	20,700	21,200
- Contractual	6,477	-	-	257,157	1,747,900	1,157,600
- Utility Production	-	-	-	-	-	-
- Other	2,397,673	1,803,000	717,500	1,223,662	3,011,200	1,394,400
Capital Outlay	22,986,676	25,658,400	11,498,300	130	7,500	7,500
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Total Financing Uses	<u>25,642,951</u>	<u>27,792,100</u>	<u>12,424,000</u>	<u>1,584,480</u>	<u>4,883,400</u>	<u>2,688,700</u>
Sources Over (Under) Uses	<u>(2,767,726)</u>	<u>(20,975,100)</u>	<u>(9,007,200)</u>	<u>3,002,934</u>	<u>594,600</u>	<u>3,157,700</u>
OTHER FUNDING SOURCES (USES)						
Transfers In	20,797,668	10,185,900	8,127,500	155,017	-	-
Transfers Out	(6,208,621)	(50,000)	(608,000)	(3,827,470)	(1,298,100)	(2,098,000)
Net Change in Fund Equity	<u>11,821,321</u>	<u>(10,839,200)</u>	<u>(1,487,700)</u>	<u>(669,519)</u>	<u>(703,500)</u>	<u>1,059,700</u>
FUND EQUITY - ENDING BALANCE						
As of June 30	<u>\$ 39,127,654</u>	<u>\$ 28,288,454</u>	<u>\$ 26,800,754</u>	<u>\$ 3,370,723</u>	<u>\$ 2,667,223</u>	<u>\$ 3,726,923</u>

SUMMARY OF FISCAL YEAR 2026 BUDGET

PROPRIETARY FUNDS

	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget	FY 2024 Actual	FY 2025 Revised Estimated	FY 2026 Proposed Budget
FUND EQUITY - BEGINNING BALANCE						
As of July 1	\$ 512,678,302	\$ 537,357,199	\$ 551,509,999	\$ 15,047,454	\$ 12,459,272	\$ 11,356,572
FUNDING SOURCES						
Property Taxes & Assessments	130,217	140,900	148,800	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	141,212,472	140,695,000	152,273,200	2,863,148	2,858,500	2,958,300
Fines and Forfeitures	-	-	-	-	-	-
Interest & Rents	5,400,487	3,342,600	2,101,000	3,086,738	3,000,000	3,381,700
Other	1,204,542	751,200	340,100	7,114,340	7,368,100	7,501,100
Total Financing Sources	147,947,718	144,929,700	154,863,100	13,064,226	13,226,600	13,841,100
FUNDING USES						
Personnel Services	23,935,420	27,052,700	29,051,300	1,524,551	1,712,700	1,834,600
Other Current Uses -						
- Supplies / Maintenance	11,227,335	11,652,000	11,121,700	1,905,956	1,719,200	1,991,200
- Contractual	9,461,622	10,477,200	10,536,800	166,230	599,200	620,100
- Utility Production	40,774,326	45,893,300	54,229,600	-	-	-
- Other	6,953,085	5,012,200	6,209,200	9,352,910	9,646,200	9,635,800
Capital Outlay	-	-	-	-	-	-
Debt Service	1,084,650	1,185,400	1,360,700	-	-	-
Depreciation	20,278,996	21,233,200	21,389,300	818,611	752,000	752,000
Contingency	-	-	-	-	-	-
Total Financing Uses	113,715,434	122,506,000	133,898,600	13,768,258	14,429,300	14,833,700
Sources Over (Under) Uses	34,232,284	22,423,700	20,964,500	(704,032)	(1,202,700)	(992,600)
OTHER FUNDING SOURCES (USES)						
Transfers In	643,845	892,500	578,200	118,350	100,000	661,000
Transfers Out	(10,197,232)	(9,163,400)	(8,449,000)	(2,002,500)	-	-
Net Change in Fund Equity	24,678,897	14,152,800	13,093,700	(2,588,182)	(1,102,700)	(331,600)
FUND EQUITY - ENDING BALANCE						
As of June 30	<u>\$ 537,357,199</u>	<u>\$ 551,509,999</u>	<u>\$ 564,603,699</u>	<u>\$ 12,459,272</u>	<u>\$ 11,356,572</u>	<u>\$ 11,024,972</u>

SUMMARY OF FISCAL YEAR 2026 BUDGET

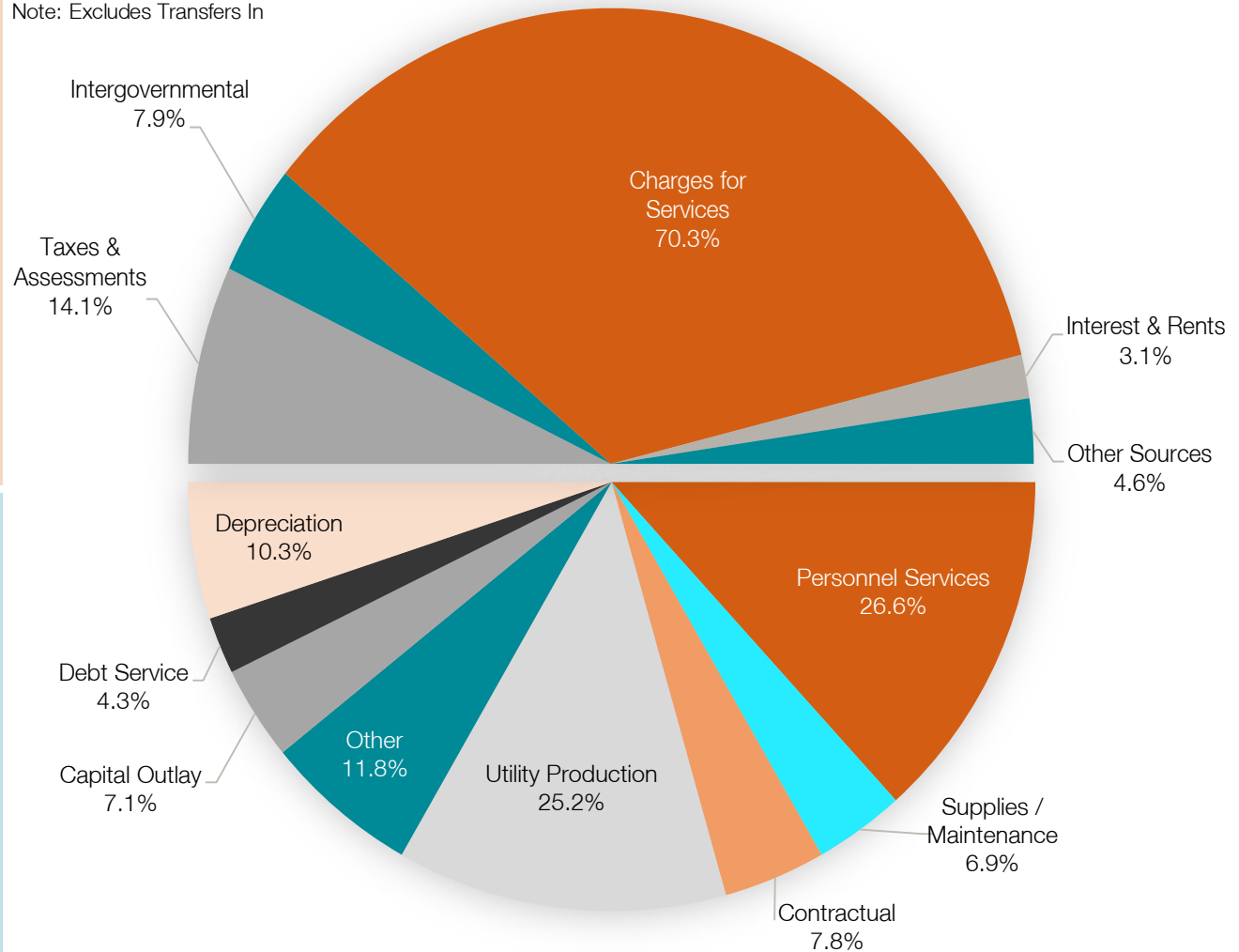
	TOTAL		
	FY 2024	FY 2025	FY 2026
	Actual	Revised Estimated	Proposed Budget
FUND EQUITY - PROJECTED BEGINNING BALANCE			
As of July 1	\$ 583,648,434	\$ 621,001,450	\$ 617,502,350
FUNDING SOURCES			
Property Taxes & Assessments	25,538,108	30,107,700	31,570,400
Intergovernmental	19,763,923	16,101,900	17,788,100
Licenses and Permits	2,561,516	2,015,200	1,745,700
Charges for Services	146,196,836	146,003,500	157,833,600
Fines and Forfeitures	169,179	157,100	157,100
Interest & Rents	13,203,842	8,638,400	6,899,700
Other	27,158,942	12,927,400	8,369,800
Total Financing Sources	<u>234,592,346</u>	<u>215,951,200</u>	<u>224,364,400</u>
FUNDING USES			
Personnel Services	47,105,783	55,426,300	57,221,400
Other Current Uses -			
- Supplies / Maintenance	14,470,085	15,011,300	14,761,100
- Contractual	13,426,594	17,090,300	16,704,900
- Utility Production	40,774,326	45,893,300	54,229,600
- Other	26,304,248	26,432,800	25,400,000
Capital Outlay	26,569,778	30,227,900	15,191,000
Debt Service	7,084,288	8,914,900	9,165,300
Depreciation	21,097,607	21,985,200	22,141,300
Contingency	-	-	-
Total Financing Uses	<u>196,832,709</u>	<u>220,982,000</u>	<u>214,814,600</u>
Sources Over (Under) Uses	<u>37,759,637</u>	<u>(5,030,800)</u>	<u>9,549,800</u>
OTHER FUNDING SOURCES (USES)			
Transfers In	30,200,869	19,017,400	17,367,900
Transfers Out	<u>(30,607,490)</u>	<u>(17,485,700)</u>	<u>(17,537,900)</u>
Net Change in Fund Equity	<u>37,353,016</u>	<u>(3,499,100)</u>	<u>9,379,800</u>
FUND EQUITY - ENDING BALANCE			
As of June 30	<u>\$ 621,001,450</u>	<u>\$ 617,502,350</u>	<u>\$ 626,882,150</u>

SOURCES & USES BY CLASSIFICATION

SOURCES ACROSS ALL FUND TYPES

Source	Actual		Estimated	Proposed	Percent
	FY-2023	FY-2024	FY-2025	FY-2026	
Taxes & Assessments	22,743,500	25,538,400	30,107,700	31,570,400	14.1%
Intergovernmental	16,300,005	19,766,900	15,940,200	17,788,100	7.9%
Charges for Services	142,134,825	146,197,400	146,003,500	157,833,600	70.3%
Interest & Rents	7,285,121	13,204,100	8,483,100	6,899,700	3.1%
Bond Proceeds	18,330,699	-	-	-	0.0%
Other Sources	11,683,251	29,889,700	15,999,700	10,272,600	4.6%
Total	<u>\$ 218,477,401</u>	<u>\$ 234,596,500</u>	<u>\$ 216,534,200</u>	<u>\$ 224,364,400</u>	<u>100.0%</u>

Note: Excludes Transfers In



USES ACROSS ALL FUND TYPES

Classification	Actual		Estimated	Proposed	Percent
	FY-2023	FY-2024	FY-2025	FY-2026	
Personnel Services	45,000,733	47,103,400	53,526,300	57,221,400	26.6%
Supplies / Maintenance	17,368,482	14,470,500	15,011,300	14,761,100	6.9%
Contractual	11,068,449	13,427,400	17,086,200	16,704,900	7.8%
Utility Production	43,992,167	40,774,300	45,893,300	54,229,600	25.2%
Other	24,557,235	26,343,000	26,426,300	25,400,000	11.8%
Capital Outlay	12,356,826	26,569,600	30,227,900	15,191,000	7.1%
Debt Service	6,333,105	7,084,200	8,914,900	9,165,300	4.3%
Depreciation	20,123,400	21,097,600	21,985,200	22,141,300	10.3%
Total	<u>\$ 180,800,397</u>	<u>\$ 196,870,000</u>	<u>\$ 219,071,400</u>	<u>\$ 214,814,600</u>	<u>100.0%</u>

Note: Excludes Transfers Out and Proprietary Funds Capital Outlay

FUNDING SOURCES - BY FUND

	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Estimate	FY 2026 Proposed Budget
<u>GENERAL FUND</u>				
Operating	31,609,141	35,869,490	33,824,100	35,721,600
Budget Stabilization	154,070	370,700	35,000	-
Subtotal	<u>\$ 31,763,211</u>	<u>\$ 36,240,190</u>	<u>\$ 33,859,100</u>	<u>\$ 35,721,600</u>
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	<u>\$ 239,533</u>	<u>\$ 273,047</u>	<u>\$ 103,000</u>	<u>\$ 90,000</u>
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets	4,541,706	4,779,779	4,717,300	4,775,400
Motor Vehicle Highway Local Streets	1,327,338	1,231,552	1,445,800	1,468,200
Allegan County Road Tax	661,238	677,958	540,000	540,000
Ottawa County Road Tax	448,479	575,860	605,500	405,500
Street Improvements Reserve	1,740,348	2,353,476	2,017,900	2,139,900
Downtown Public Parking	353,750	348,385	354,000	364,600
Downtown Snowmelt System	356,585	419,955	425,400	427,900
Principal Shopping District	337,794	362,829	332,900	346,500
CATV TV Public Access	442,289	402,526	363,900	266,500
Herrick District Library Taxation	-	-	-	-
Police Criminal Justice Training	12,721	19,963	17,200	17,200
Opioid Settlement Fund	-	-	32,100	30,000
Revolving Cash Assistance	110,905	428,611	213,400	119,100
Dangerous Structures	19,529	49,221	8,100	-
Holland Energy Fund	341,944	360,890	402,500	326,000
Subtotal	<u>\$ 10,694,626</u>	<u>\$ 12,011,005</u>	<u>\$ 11,476,000</u>	<u>\$ 11,226,800</u>
<u>DEBT SERVICE FUND</u>				
Taxation & Cash Control	<u>\$ 6,142,987</u>	<u>\$ 6,000,634</u>	<u>\$ 7,900,800</u>	<u>\$ 7,359,800</u>
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements	23,770,859	12,142,648	11,818,000	6,868,100
Street Improvements	5,026,657	31,237,143	4,872,000	4,357,000
Sidewalk Improvements	268,021	293,102	312,900	319,200
Subtotal	<u>\$ 29,065,537</u>	<u>\$ 43,672,893</u>	<u>\$ 17,002,900</u>	<u>\$ 11,544,300</u>
<u>COMPONENT UNITS</u>				
Downtown Development Authority	302,418	293,068	300,900	323,700
Brownfield Redevelopment Authority	2,686,042	3,732,987	4,305,700	4,607,700
SmartZone	568,090	716,376	871,400	915,000
Holland Historical Trust	-	-	-	-
Subtotal	<u>\$ 3,556,550</u>	<u>\$ 4,742,431</u>	<u>\$ 5,478,000</u>	<u>\$ 5,846,400</u>
GOVERNMENTAL FUNDS TOTAL	<u>\$ 81,462,444</u>	<u>\$102,940,200</u>	<u>\$ 75,819,800</u>	<u>\$ 71,788,900</u>

FUNDING SOURCES - BY FUND

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Revised Estimate	Proposed Budget
<u>ENTERPRISE FUNDS</u>				
Solid Waste Recycling	2,784,062	2,911,146	3,116,900	3,180,900
Windmill Island Gardens	2,058,391	2,006,307	1,600,300	1,731,600
Ice Park	-	-	-	440,000
Municipal Airport Facilities Management	436,117	130,226	140,900	148,800
Civic Center Place	516,237	643,845	892,500	578,200
Police Employees Benefit	4,174	6,140	6,400	6,100
City Hall Employees Benefit	5,172	4,933	6,400	5,500
Transportation Employees Benefit	1,464	2,101	2,500	2,100
Park & Cemetery Employees Benefit	2,018	19	-	-
Fire Employees Benefit	2,008	1,506	2,500	1,000
Electric Utility	105,954,100	111,282,515	110,153,500	117,618,700
Wastewater Utility	13,921,050	16,577,717	14,448,800	14,472,800
Water Utility	13,488,310	15,025,108	15,451,500	17,255,600
Subtotal	<u>\$139,173,103</u>	<u>\$148,591,563</u>	<u>\$145,822,200</u>	<u>\$155,441,300</u>
<u>INTERNAL SERVICES FUNDS</u>				
Technology Services	1,375,649	1,448,471	1,521,100	1,522,900
Fuel Dispensing	914,210	798,974	733,200	786,000
Postage Services	25,522	16,977	17,100	22,300
Centralized Vehicle / Equipment	3,678,280	3,694,473	3,683,900	4,707,700
Fire Vehicle and Equipment	-	-	-	-
Workers Compensation Insurance	373,655	96,665	346,600	317,000
Employee Disability Insurance	104,154	121,751	113,000	121,500
Employee Health & Dental Insurance	6,170,297	6,379,284	6,339,800	6,401,700
Vehicle Insurance	155,938	157,591	146,900	158,400
Property Insurance	89,593	153,163	172,400	186,700
Liability Insurance	260,541	315,227	252,600	277,900
Subtotal	<u>\$ 13,147,839</u>	<u>\$ 13,182,576</u>	<u>\$ 13,326,600</u>	<u>\$ 14,502,100</u>
PROPRIETARY FUNDS TOTAL	<u>\$152,320,942</u>	<u>\$161,774,139</u>	<u>\$159,148,800</u>	<u>\$169,943,400</u>
TOTAL	<u><u>\$233,783,386</u></u>	<u><u>\$264,714,339</u></u>	<u><u>\$234,968,600</u></u>	<u><u>\$241,732,300</u></u>

FUNDING USES—BY FUND

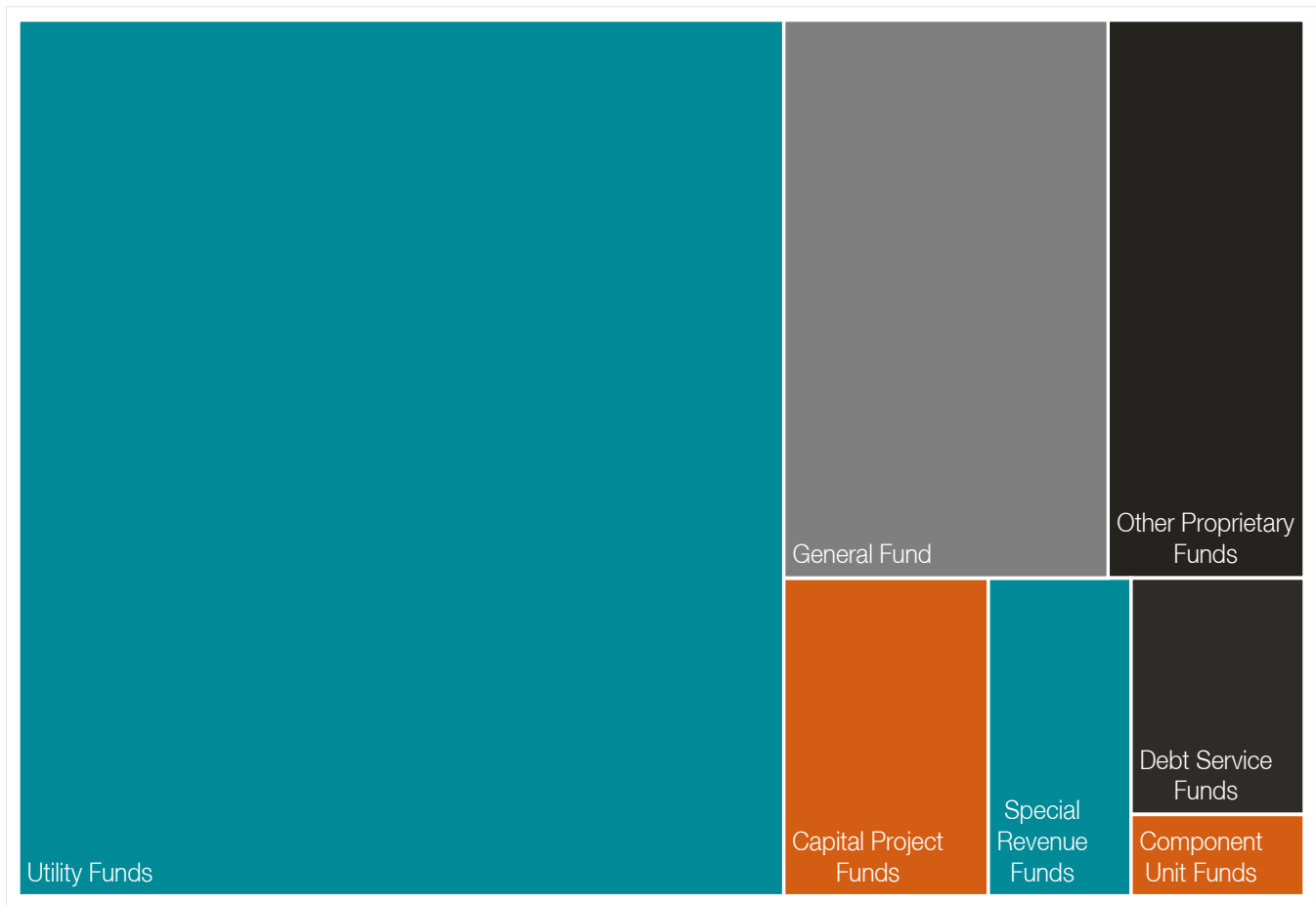
	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Estimate	FY 2026 Proposed Budget
<u>GENERAL FUND</u>				
Operating	28,696,182	33,169,608	35,724,100	35,721,600
Budget Stabilization	59,100	9,000	10,600	310,300
Subtotal	<u>\$ 28,755,282</u>	<u>\$ 33,178,608</u>	<u>\$ 35,734,700</u>	<u>\$ 36,031,900</u>
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	<u>\$ 6,031</u>	<u>\$ 60,447</u>	<u>\$ 57,200</u>	<u>\$ -</u>
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets	3,656,456	5,053,293	6,415,500	5,604,700
Motor Vehicle Highway Local Streets	1,160,731	1,085,271	1,418,700	1,502,100
Allegan County Road Tax	954,818	821,056	865,000	1,150,000
Ottawa County Road Tax	500,000	700,000	500,000	500,000
Street Improvements Reserve	1,423,660	1,230,314	3,257,000	2,707,000
Downtown Public Parking	384,629	337,103	480,600	427,100
Downtown Snowmelt System	360,057	396,383	377,900	412,700
Principal Shopping District	339,570	428,029	377,000	341,600
CATV TV Public Access	419,754	442,480	449,700	436,300
Herrick District Library Taxation	(3)	-	100	-
Police Criminal Justice Training	5,832	8,862	17,300	17,300
Opioid Settlement Fund			90,000	90,000
Revolving Cash Assistance	147,385	531,513	200,000	-
Dangerous Structures	19,529	37,824	8,100	3,100
Holland Energy Fund	230,489	182,447	367,100	324,100
Subtotal	<u>\$ 9,602,907</u>	<u>\$ 11,254,575</u>	<u>\$ 14,824,000</u>	<u>\$ 13,516,000</u>
<u>DEBT SERVICE FUND</u>				
Taxation & Cash Control	<u>\$ 5,430,815</u>	<u>\$ 5,999,638</u>	<u>\$ 7,729,500</u>	<u>\$ 7,804,600</u>
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements	5,476,827	18,819,143	22,638,900	8,358,000
Street Improvements	5,026,656	12,863,288	4,872,000	4,357,000
Sidewalk Improvements	221,801	169,141	331,200	317,000
Subtotal	<u>\$ 10,725,284</u>	<u>\$ 31,851,572</u>	<u>\$ 27,842,100</u>	<u>\$ 13,032,000</u>
<u>COMPONENT UNITS</u>				
Downtown Development Authority	345,102	266,867	311,000	324,400
Brownfield Redevelopment Authority	2,134,884	4,828,111	4,098,800	3,319,200
SmartZone	316,079	316,972	1,771,700	1,143,100
Holland Historical Trust	-	-	-	-
Subtotal	<u>\$ 2,796,065</u>	<u>\$ 5,411,950</u>	<u>\$ 6,181,500</u>	<u>\$ 4,786,700</u>
GOVERNMENTAL FUNDS TOTAL	<u>\$ 57,316,384</u>	<u>\$ 87,756,790</u>	<u>\$ 92,369,000</u>	<u>\$ 75,171,200</u>

FUNDING USES—BY FUND

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Revised Estimate	Proposed Budget
<u>ENTERPRISE FUNDS</u>				
Solid Waste Recycling	2,601,632	2,714,952	2,827,300	3,078,800
Windmill Island Gardens	1,215,298	1,175,091	1,556,500	2,443,500
Ic Park	-	-	-	392,700
Municipal Airport Facilities Management	1,132,739	439,846	511,000	528,900
Civic Center Place	516,237	643,745	892,500	578,300
Police Employees Benefit	2,183	3,158	6,400	6,100
City Hall Employees Benefit	6,578	4,457	6,400	5,500
Transportation Employees Benefit	1,466	1,698	2,500	2,100
Park & Cemetery Employees Benefit	410	-	100	100
Fire Employees Benefit	410	679	2,500	1,000
Electric Utility	126,722,799	130,446,218	130,178,000	140,015,800
Wastewater Utility	29,355,341	19,695,677	22,339,400	28,004,200
Water Utility	23,168,200	19,857,769	19,144,900	26,887,800
Subtotal	<u>\$184,723,293</u>	<u>\$174,983,290</u>	<u>\$177,467,500</u>	<u>\$201,944,800</u>
<u>INTERNAL SERVICES FUNDS</u>				
Technology Services	1,104,257	1,938,093	1,500,000	1,557,100
Fuel Dispensing	940,968	803,606	752,100	780,600
Postage Services	25,961	18,221	19,000	24,000
Centralized Vehicle / Equipment	4,927,963	4,783,405	4,786,600	5,330,900
Fire Vehicle and Equipment	650,700	2,064,146	-	-
Workers Compensation Insurance	573,858	407,896	342,000	305,000
Employee Disability Insurance	90,863	74,442	151,500	86,800
Employee Health & Dental Insurance	7,119,812	6,768,844	7,972,500	7,931,200
Vehicle Insurance	166,526	134,538	130,600	143,700
Property Insurance	137,404	144,818	159,000	174,900
Liability Insurance	255,816	320,355	328,200	342,000
Subtotal	<u>\$ 15,994,128</u>	<u>\$ 17,458,364</u>	<u>\$ 16,141,500</u>	<u>\$ 16,676,200</u>
PROPRIETARY FUNDS TOTAL	<u>\$200,717,421</u>	<u>\$192,441,654</u>	<u>\$193,609,000</u>	<u>\$218,621,000</u>
TOTAL	<u><u>\$258,033,805</u></u>	<u><u>\$280,198,444</u></u>	<u><u>\$285,978,000</u></u>	<u><u>\$293,792,200</u></u>

Note: Includes Proprietary Funds Capital Outlay

USES ACROSS ALL FUND TYPES



Fund	Actual		Estimated	Proposed	Percent
	FY-2023	FY-2024	FY-2025	FY-2026	
General Fund	27,144,380	28,428,258	34,172,200	34,513,400	16.1%
Special Revenue Funds	6,176,685	7,693,690	9,469,500	8,651,600	4.0%
Debt Service Funds	5,431,817	5,999,638	7,729,500	7,804,600	3.6%
Capital Project Funds	10,200,032	25,642,951	27,792,100	12,424,000	5.8%
Component Unit Funds	2,217,672	1,584,480	4,883,400	2,688,700	1.3%
Utility Funds	110,235,694	108,683,816	116,900,800	127,869,600	59.5%
Other Proprietary Funds	19,455,763	18,794,367	20,034,500	20,862,700	9.7%
Total	<u>\$ 180,862,043</u>	<u>\$ 196,827,200</u>	<u>\$ 220,982,000</u>	<u>\$ 214,814,600</u>	<u>100.0%</u>

Note: Excludes Transfers Out and Capital Outlay from Proprietary Funds

SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2025	Increase (Decrease)	Estimated Fund Equity 06/30/2026	Change
<u>GENERAL FUND</u>				
Operating	12,245,415	-	12,245,415	0.0%
Budget Stabilization	2,161,611	(310,300)	1,851,311	-14.4%
Subtotal	14,407,026	(310,300)	14,096,726	-2.2%
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	2,801,138	90,000	2,891,138	3.2%
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets ⁽²⁾	950,730	(829,300)	121,430	-87.2%
Motor Vehicle Highway Local Streets ⁽¹⁾	341,988	(33,900)	308,088	-9.9%
Allegan County Road Tax ⁽²⁾	673,370	(610,000)	63,370	-90.6%
Ottawa County Road Tax ⁽²⁾	118,491	(94,500)	23,991	-79.8%
Street Improvements Reserve ⁽²⁾	686,039	(567,100)	118,939	-82.7%
Downtown Public Parking ⁽¹⁾	83,920	(62,500)	21,420	-74.5%
Downtown Snowmelt System ⁽⁴⁾	163,134	15,200	178,334	9.3%
Principal Shopping District	77,236	4,900	82,136	6.3%
CATV TV Public Access ⁽¹⁾	187,389	(169,800)	17,589	-90.6%
Herrick District Library Taxation	32	-	32	0.0%
Police Criminal Justice Training	21,562	(100)	21,462	-0.5%
Revolving Cash Assistance ⁽⁵⁾	289,133	119,100	408,233	41.2%
Dangerous Structures ⁽¹⁾	11,397	(3,100)	8,297	-27.2%
Opioid Settlement	78,100	(60,000)	18,100	-76.8%
Holland Energy Fund	1,103,970	1,900	1,105,870	0.2%
Subtotal	4,786,491	(2,289,200)	2,497,291	-47.8%
<u>DEBT SERVICE FUNDS</u>				
Taxation & Cash Control ⁽³⁾	1,685,447	(444,800)	1,240,647	-26.4%
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements ⁽²⁾	9,638,634	(1,489,900)	8,148,734	-15.5%
Street Improvements	18,373,855	-	18,373,855	0.0%
Sidewalk Improvements	275,965	2,200	278,165	0.8%
Subtotal	28,288,454	(1,487,700)	26,800,754	-5.3%
<u>COMPONENT UNITS</u>				
Downtown Development Authority	274,301	(700)	273,601	-0.3%
Brownfield Redevelopment Authority ⁽⁴⁾	2,137,818	1,288,500	3,426,318	60.3%
SmartZone ⁽¹⁾	255,104	(228,100)	27,004	-89.4%
Subtotal	2,667,223	1,059,700	3,726,923	39.7%

SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2025	Increase (Decrease)	Estimated Fund Equity 06/30/2026	Change
<u>ENTERPRISE FUNDS-UTILITY</u>				
Electric Utility	392,664,000	8,355,100	401,019,100	2.1%
Wastewater Utility	69,321,000	(215,700)	69,105,300	-0.3%
Water Utility	75,364,600	4,942,100	80,306,700	6.6%
Subtotal	537,349,600	13,081,500	550,431,100	2.4%
<u>ENTERPRISE FUNDS-OTHER</u>				
Solid Waste Recycling	1,800,506	102,100	1,902,606	5.7%
Windmill Island Gardens	6,188,283	243,100	6,431,383	3.9%
Holland Ice Park	-	47,300	47,300	N/A
Municipal Airport Facilities Mgmt	6,157,489	(380,100)	5,777,389	-6.2%
Civic Center Place	100	(100)	-	-100.0%
Police Employees Benefit ⁽⁴⁾	6,593	-	6,593	0.0%
City Hall Employees Benefit	1,876	-	1,876	0.0%
Transportation Employees Benefit	2,724	-	2,724	0.0%
Park & Cemetery Employees Benefit ⁽¹⁾	403	(100)	303	-24.8%
Fire Employees Benefit ⁽⁴⁾	2,425	-	2,425	0.0%
Subtotal	14,160,399	12,200	14,172,599	0.1%
<u>INTERNAL SERVICES FUNDS</u>				
Technology Services ⁽⁴⁾	829,361	122,300	951,661	14.8%
Fuel Dispensing	247,637	5,400	253,037	2.2%
Postage Services ⁽¹⁾	3,725	(1,700)	2,025	-45.6%
Centralized Vehicle / Equipment	6,720,173	1,062,800	7,782,973	15.8%
Workers Compensation Insurance ⁽⁴⁾	47,352	12,000	59,352	25.3%
Employee Disability Insurance ⁽⁴⁾	281,298	34,700	315,998	12.3%
Employee Health & Dental Insurance ⁽⁶⁾	2,436,394	(1,529,500)	906,894	-62.8%
Vehicle Insurance	351,611	14,700	366,311	4.2%
Property Insurance	368,792	11,800	380,592	3.2%
Liability Insurance	70,229	(64,100)	6,129	-91.3%
Subtotal	11,356,572	(331,600)	11,024,972	-2.9%
TOTAL	\$ 617,502,350	\$ 9,379,800	\$ 626,882,150	1.5%

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.
- ⁽⁶⁾ Planned reduction in premiums due to fund equity balance.

Property Taxes

Property taxes represent the primary revenue source for the General Fund, accounting for 45% of Fiscal Year 2026 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.

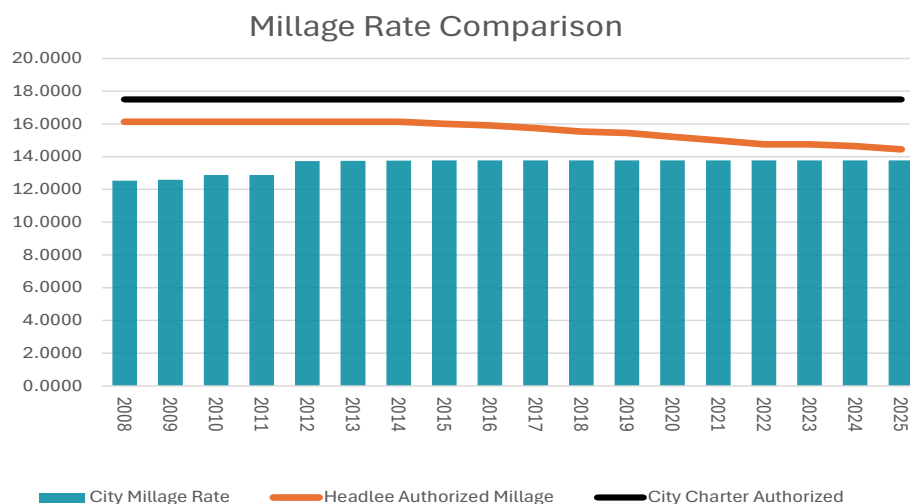
The City has identified maintaining the City's millage rate as a priority in the Strategic Plan. In Fiscal Year 2026, the City of Holland's taxable valuation base increased by 7.8%. The Holland City Charter authorized an original millage rate of 17.5, which has been reduced to 14.4479 by the Headlee 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 proposed Fiscal Year 2026 Budget City tax rate of 13.8692 is consistent with the prior year and below both the Charter authorized rate and the Headlee limit. It is allocated as follows:

- ◆ General Operations 9.9278 mills
- ◆ Capital Projects 1.4500 mills
- ◆ Debt Service 2.4000 mills
- ◆ WMAA Airport 0.0914 mills

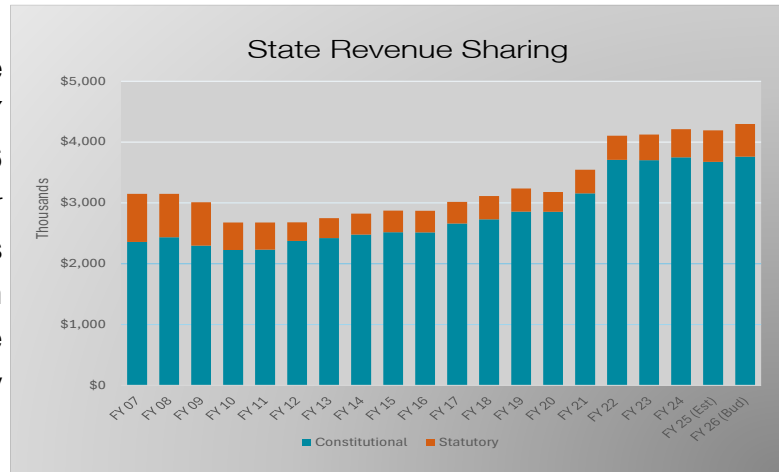
The budgeted revenue reflects the taxable value provided by the City's assessing office after the March Board of Review was completed, multiplied by the taxable rates above (see Appendix A for additional detail on this revenue source).



Intergovernmental

State Revenue Sharing

State shared revenue from sales tax and use 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 2025 and proposed FY 2026 budget amounts. Total FY 2026 budgeted revenues are \$4,296,400, or 12% of total General Fund. This represents a two percent increase from the prior year, mostly related to a state approved increase in the statutory portion of this revenue source in 2024.



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; in 2022, this was increased to \$180,000. Additionally, 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 the calculation methodology is unclear and data is not readily available to accurately estimate the additional distribution portion of this revenue source. Therefore, the proposed FY 2026 budget will conservatively reflect the 100% reimbursement of qualifying losses along with a reduced additional payment amount.

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.

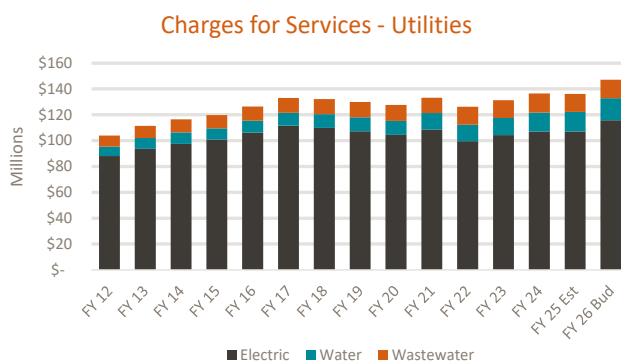
Estimates for the FY 2026 budget are based on estimates provided by the state.

Charges for Services-Utilities

Charges for Services is the largest single revenue source due to the municipal utility. Customer charges comprise 99% of all utility revenue sources. The utilities are managed by a separate Board and management team. They contract with an independent rate consultant every five years to perform a Cost of Service (COS) study for each utility. The over-arching principles of the process include:

- Simplicity/understandability of rates
- Effectively recovering costs
- Revenue and cash flow stability
- Rate stability (minimizing unexpected changes that adversely impact rate payers)
- Equitable apportioning cost recovery among various customer classes
- Promoting efficient use of utilities

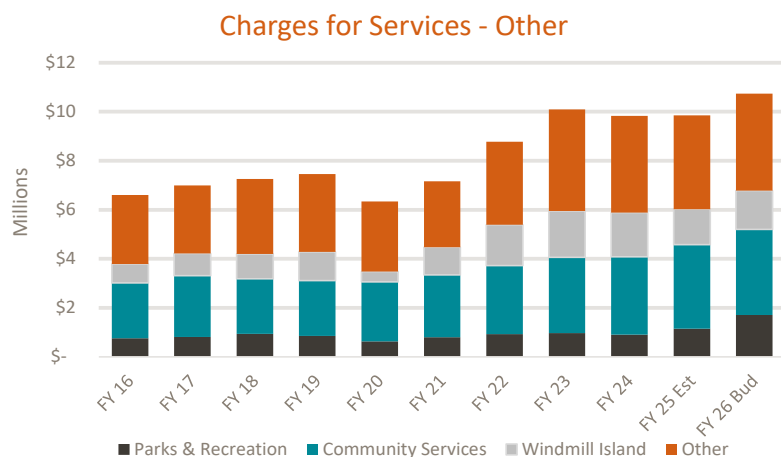
This serves as the basis for rate development. Rates are then adjusted each year based on an internal evaluation to ensure appropriate cost recovery related to changing market conditions.



There is no planned rate increase for the Electric, but a 3% increase for the Wastewater Utility is proposed. In addition, a 13% revenue enhancement is proposed for the Water Utility, primarily through tiered residential rates and adjustments to business irrigation rates. The increases are driven by capital and debt servicing needs related to distribution system improvements.

Charges for Services-Other

Community Services, Parks & Recreation, Windmill Island, and Other Charges for Services Revenue is projected to increase 9% in FY 2026. Each department provides input into the FY 2026 budget based on proposed services and related fees. The increase in Parks & Recreation is primarily related to anticipated revenues from the new City Ice Park, which is expected to open in August 2025. Windmill Island Gardens' revenue is consistent with prior years. Other fee increases correspond to rising costs of providing the service.



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 FUND](#)

[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 20% to 35% 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 reviewed for compliance with the City Charter, which requires a balance equal to 5% to 15% 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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget
Beginning Fund Balance as of July 1					
Budget Stabilization	1,680,510	1,775,447	2,137,211	2,137,211	2,161,611
Unreserved / Undesignated	6,720,395	11,445,533 *	14,145,415	14,145,415	12,245,415
Total	\$ 8,400,905	\$ 13,220,980	\$ 16,282,626	\$ 16,282,626	\$ 14,407,026

Revenues

Operating	31,609,141	35,869,490	32,935,800	33,824,100	35,721,600
Budget Stabilization	154,070	370,749	-	35,000	-
Total Revenues	31,763,211	36,240,239	32,935,800	33,859,100	35,721,600

Expenditures

Operating	28,696,182	33,169,608	32,950,400	35,724,100	35,721,600
Budget Stabilization	59,133	8,985	183,300	10,600	310,300
Total Expenditures	28,755,315	33,178,593	33,133,700	35,734,700	36,031,900
Net Increase (Decrease)	3,007,896	3,061,646	(197,900)	(1,875,600)	(310,300)

Ending Fund Balance as of June 30

Budget Stabilization	1,775,447	2,137,211	1,953,911	2,161,611	1,851,311
Unreserved / Undesignated	9,633,354	14,145,415	14,130,815	12,245,415	12,245,415
Total	\$ 11,408,801	\$ 16,282,626	\$ 16,084,726	\$ 14,407,026	\$ 14,096,726

Unreserved Fund Balance as Percentage of Operating Expenditures	33.6%	42.6%	42.9%	34.3%	34.3%
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Total Fund Balance as Percentage of Total Expenditures	39.7%	49.1%	48.5%	40.3%	39.1%
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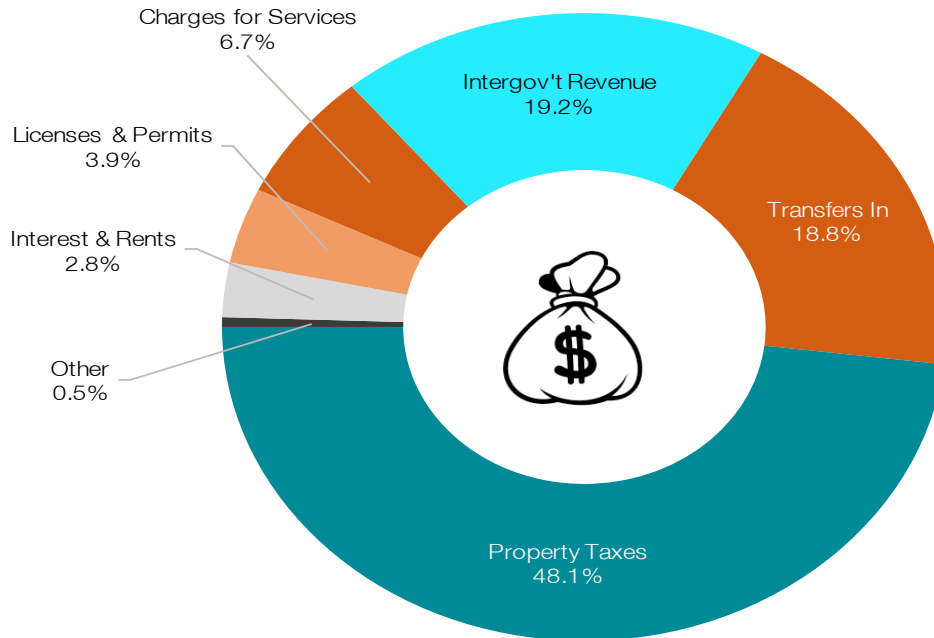
* The beginning balance includes a restatement related to an accounting change reported in the FY 2024 audit. This restatement is related to the consolidation of funds.



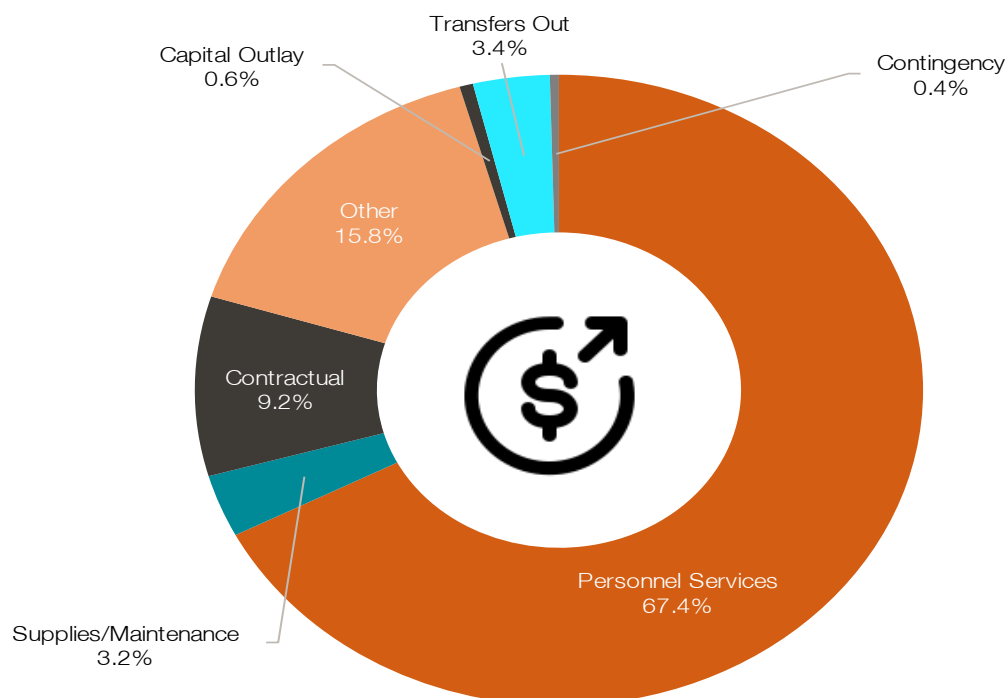
Fund Summary—Operating

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES -							
Property Taxes	\$12,175,338	\$13,688,983	\$15,211,300	\$ 15,336,200	\$17,196,000	1,984,700	13.0%
Licenses & Permits	3,039,686	2,084,695	1,345,100	1,578,100	1,399,000	53,900	4.0%
Federal Grants	787,389	3,476,885	32,000	31,800	26,000	(6,000)	-18.8%
State Grants	22,500	65,100	116,200	198,400	97,200	(19,000)	-16.4%
State Revenue Sharing	5,659,315	6,337,780	5,963,900	6,404,300	6,584,800	620,900	10.4%
Local Unit Contributions	128,034	145,337	144,000	151,300	154,000	10,000	6.9%
Charges for Services	1,958,224	1,887,879	2,212,700	2,237,700	2,387,000	174,300	7.9%
Fines & Forfeitures	152,115	169,179	130,600	157,100	157,100	26,500	20.3%
Interests & Rents	832,118	1,535,079	1,214,400	1,283,000	995,500	(218,900)	-18.0%
Other Revenue	408,576	49,633	25,300	35,400	12,800	(12,500)	-49.4%
Transfers In	6,445,846	6,428,940	6,540,300	6,410,800	6,712,200	171,900	2.6%
TOTAL FUNDING SOURCES	\$31,609,141	\$35,869,490	\$32,935,800	\$ 33,824,100	\$35,721,600	\$ 2,785,800	8.5%
FUNDING USES -							
Personnel Services	\$18,760,750	\$19,597,120	\$22,058,600	\$ 24,542,000	\$24,060,100	2,001,500	9.1%
Other Current Expenditures -							
- Supplies / Maintenance	845,674	928,265	1,002,300	1,044,200	1,154,300	152,000	15.2%
- Contractual	2,665,909	2,824,467	3,040,600	3,065,500	3,303,500	262,900	8.6%
- Other	4,485,905	4,845,093	5,552,600	5,327,900	5,785,900	233,300	4.2%
Capital Outlay	390,845	224,328	184,700	182,000	204,600	19,900	10.8%
Contingency	-	-	-	-	-	- 0 -	0.0%
Transfers Out	1,547,099	4,750,335	1,111,600	1,562,500	1,213,200	101,600	9.1%
TOTAL FUNDING USES	\$28,696,182	\$33,169,608	\$32,950,400	\$ 35,724,100	\$35,721,600	\$ 2,771,200	8.4%

Revenue by Classification - \$35,721,600



Expenditures By Classification - \$35,721,600





GENERAL FUND EXPENDITURES BY DEPARTMENT

Fund Summary—Operating

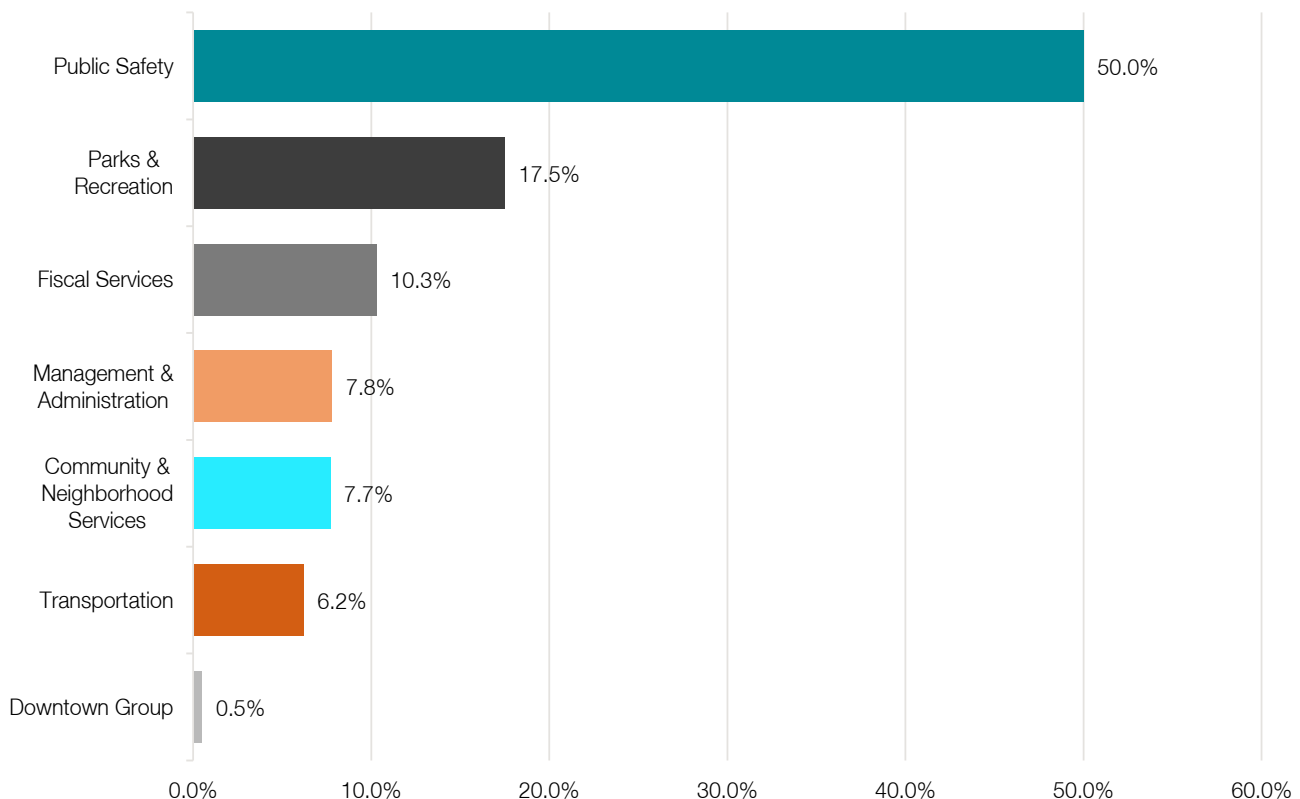
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
<u>Management & Administration</u>							
City Council	241,435	309,741	321,800	308,300	359,400	37,600	11.7%
City Manager	463,787	486,151	507,500	488,900	509,700	2,200	0.4%
City Clerk	331,168	323,132	322,200	320,400	329,900	7,700	2.4%
Board & Commissions	8,156	8,526	10,100	9,500	10,800	700	6.9%
Elections and Voter Registration	115,680	94,785	299,800	246,700	160,500	(139,300)	-46.5%
City Attorney	288,490	310,319	274,500	325,000	330,000	55,500	20.2%
Human Resources	430,432	427,368	523,300	551,700	560,200	36,900	7.1%
Human Relations Commission	153,840	169,250	201,600	177,900	192,500	(9,100)	-4.5%
International Relations Commission	86,990	85,679	126,300	120,800	132,800	6,500	5.1%
Holland Youth Advisory Council	39,472	41,400	55,500	51,300	59,600	4,100	7.4%
Contingency	-	-	50,000	50,000	150,000	100,000	200.0%
Total	2,159,450	2,256,351	2,692,600	2,650,500	2,795,400	102,800	3.8%
<u>Fiscal Services</u>							
Finance	795,195	834,946	867,300	874,100	907,200	39,900	4.6%
Independent Audit	49,399	47,669	56,300	53,300	54,900	(1,400)	-2.5%
Treasurer	188,548	196,142	202,700	210,500	219,600	16,900	8.3%
Assessing	518,797	512,064	541,000	512,900	554,700	13,700	2.5%
Administrative Services	662,904	548,582	633,500	2,535,700	732,100	98,600	15.6%
Transfers Out	1,447,099	4,750,335	1,111,600	1,562,500	1,213,200	101,600	9.1%
Total	3,661,942	6,889,738	3,412,400	5,749,000	3,681,700	269,300	7.9%
<u>Public Safety</u>							
Management	1,092,686	1,107,005	1,192,300	1,247,800	1,438,500	246,200	20.6%
Police Division	9,227,294	9,547,722	10,768,600	10,734,100	11,785,900	1,017,300	9.4%
Fire Division	3,640,296	3,738,242	4,141,800	4,351,700	4,650,300	508,500	12.3%
Total	13,960,276	14,392,969	16,102,700	16,333,600	17,874,700	1,772,000	11.0%
<u>Transportation</u>							
Street Division	1,310,233	1,395,583	1,667,800	1,826,300	1,743,100	75,300	4.5%
Management & Engineering	248,093	295,054	381,700	416,900	435,800	54,100	14.2%
Total	1,558,326	1,690,637	2,049,500	2,243,200	2,178,900	129,400	6.3%
<u>Community & Neighborhood Services</u>							
Environmental Health & Inspections	538,606	518,688	557,400	566,300	608,100	50,700	9.1%
Construction Inspections	979,173	1,162,864	1,200,300	1,202,400	1,250,600	50,300	4.2%
Housing & Neighborhoods	155,745	138,471	145,200	114,600	111,200	(34,000)	-23.4%
Planning	377,776	346,371	465,800	485,800	479,800	14,000	3.0%
Economic Develop & Sustainability	265,865	318,207	289,300	289,900	297,400	8,100	2.8%
Total	2,317,165	2,484,601	2,658,000	2,659,000	2,747,100	89,100	3.4%



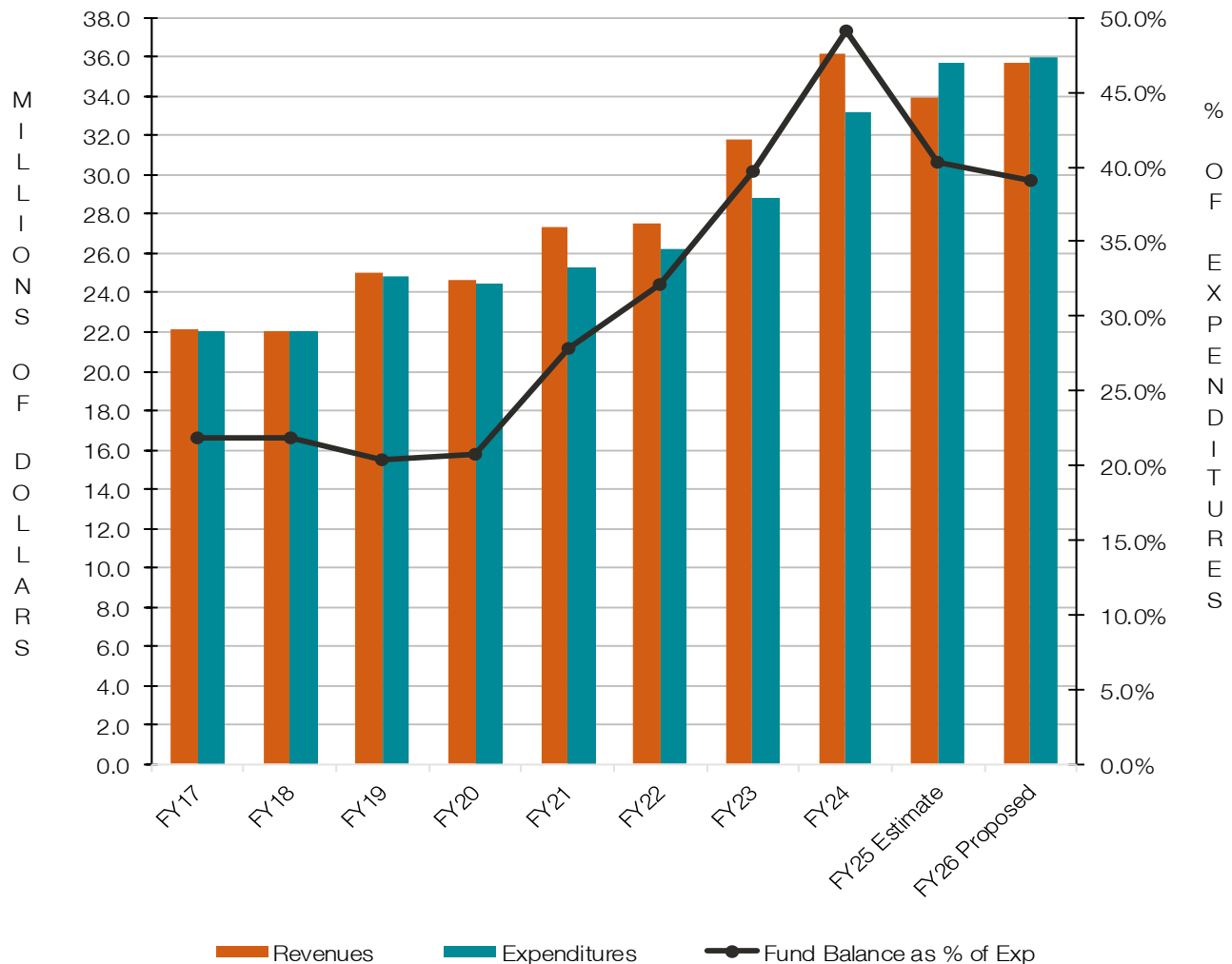
GENERAL FUND EXPENDITURES BY DEPARTMENT

Fund Summary—Operating

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
<u>Parks & Recreation</u>							
City Hall & Grounds	207,611	230,695	239,800	244,500	257,300	17,500	7.3%
Cemeteries	667,958	830,639	932,300	949,500	955,800	23,500	2.5%
Recreation	1,510,572	1,629,713	1,936,700	1,857,400	1,954,500	17,800	0.9%
Parks	2,276,635	2,483,352	2,639,900	2,753,900	3,039,600	399,700	15.1%
DeGraaf Nature Center	79,396	69,716	54,700	49,400	46,500	(8,200)	-15.0%
Cultural Activities Assistance	101,367	1,408	-	100	-	-	0.0%
Total	4,843,539	5,245,523	5,803,400	5,854,800	6,253,700	450,300	7.8%
<u>Downtown Group</u>							
8th Street Farmers Market	195,484	209,789	231,800	234,000	190,100	(41,700)	-18.0%
Total Expenditures	\$28,696,182	\$33,169,608	\$32,950,400	\$35,724,100	\$35,721,600	\$ 2,771,200	8.4%
Change from Previous Year	9.4%	15.6%	-0.7%	7.7%	0.0%		



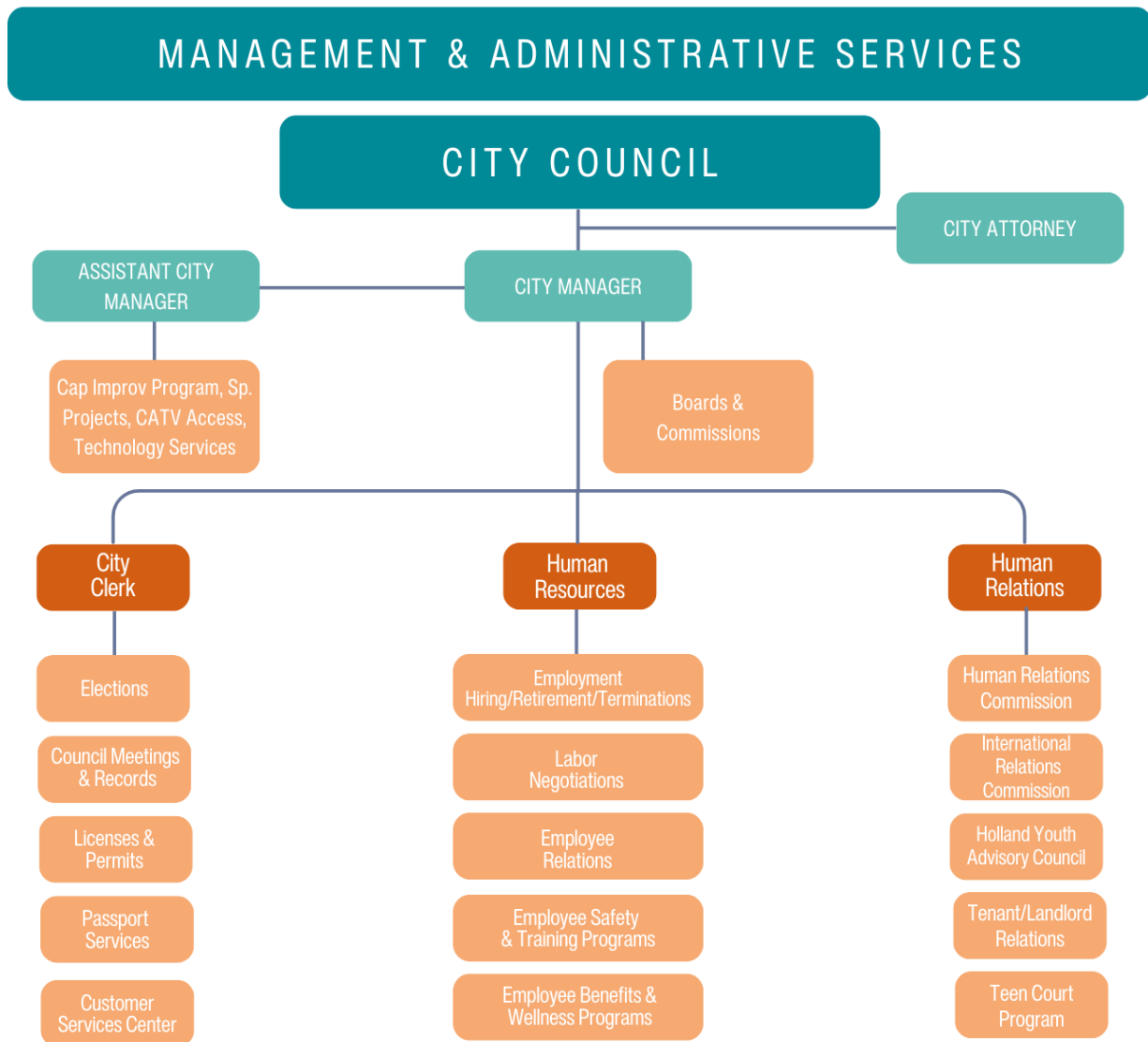
	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget
<u>Revenues</u>					
Operating	31,609,141	35,869,490	32,935,800	33,824,100	35,721,600
Budget Stabilization	154,070	370,749	-	35,000	-
Total Revenues	31,763,211	36,240,239	32,935,800	33,859,100	35,721,600
<u>Expenditures</u>					
Operating	28,696,182	33,169,608	32,950,400	35,724,100	35,721,600
Budget Stabilization	59,133	8,985	183,300	10,600	310,300
Total Expenditures	28,755,315	33,178,593	33,133,700	35,734,700	36,031,900
Net Change in Fund Balance	\$ 3,007,896	\$ 3,061,646	\$ (197,900)	\$ (1,875,600)	\$ (310,300)



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	241,435	309,741	321,800	308,300	359,400	37,600	11.7%
TOTAL FUNDING SOURCES	\$ 241,435	\$ 309,741	\$ 321,800	\$ 308,300	\$ 359,400	\$ 37,600	11.7%

FUNDING USES -							
Personnel Services	85,183	89,476	91,000	91,200	90,500	(500)	-0.5%
Other Expenditures							
- Supplies /Maintenance	706	484	1,400	800	1,400	-	0.0%
- Contractual	74,978	80,982	74,200	69,000	119,600	45,400	61.2%
- Other	80,568	138,799	155,200	147,300	147,900	(7,300)	-4.7%
TOTAL FUNDING USES	\$ 241,435	\$ 309,741	\$ 321,800	\$ 308,300	\$ 359,400	\$ 37,600	11.7%

STAFFING					
Full-Time Positions	0.20	0.20	0.20	0.20	0.20
Part-Time Positions	9.00	9.00	9.00	9.00	9.00



FY 2026 Contractual expenditures line item includes payment for the biannual Citizen's survey





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 and 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	463,787	486,151	507,500	488,900	509,700	2,200	0.4%
TOTAL FUNDING SOURCES	\$ 463,787	\$ 486,151	\$ 507,500	\$ 488,900	\$ 509,700	\$ 2,200	0.4%
FUNDING USES -							
Personnel Services	416,137	440,217	448,100	433,400	446,400	(1,700)	-0.4%
Other Expenditures							
- Supplies /Maintenance	799	715	1,000	700	1,000	-	0.0%
- Contractual	34,407	30,171	31,800	31,800	38,700	6,900	21.7%
- Other	12,444	15,048	26,600	23,000	23,600	(3,000)	-11.3%
TOTAL FUNDING USES	\$ 463,787	\$ 486,151	\$ 507,500	\$ 488,900	\$ 509,700	\$ 2,200	0.4%

STAFFING					
Full-Time Positions	2.45	2.45	2.45	2.45	2.45

Performance Measurers—City Council & City Manager

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Number of Regular Scheduled Legislative Sessions	24	24	24	24		✓		
	Number of Special Called Legislative Sessions	3	1	2	3		✓		
	Number of Study Sessions	17	17	13	16		✓		
	Number of Council Actions (Calendar Year)	523	537	530	535			✓	
	Number of Ordinances Adopted	20	6	10	10			✓	
	Post Reach on Meta (Facebook/Instagram)** (Estimated based on data from last 30 days)	721,600	500,000	475,000	470,000		✓		
	Households Reached via Nextdoor	N/A	7,834	7,850	7,900		✓		

* 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

** "Reach" is the number of people who saw any content from your page or about your page.

Fiscal Year 2026 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

- ✓ Be involved with potential legislative advocacy and further evaluate with Council the possibility and timing of a Headlee Override ballot initiative.
- ✓ To involve those who donated to the Ice Park project as we finalize construction and celebrate with a grand opening.
- ✓ Continue work on "Waterfront Holland" specifically with the GDK concept to bring forward for community, Planning Commission, and City Council consideration.
- ✓ Continue monitoring and further refining the Long-Term Financial Forecast and Municipal Capital Improvements Fund (MCIF) with the Finance Director.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue to facilitate positive relationships with other regional governments and partners.
- ✓ Support partnerships where City provides administrative or other services, such as finance or maintenance services.
- ✓ Monitor and collaborate with our many public, private, and non-profit partners on issues and opportunities that fall outside of direct City responsibility. Examples include but are not limited to: mental health, homelessness, talent development, and affordable housing.
- ✓ Expand citizen engagement opportunities by implementing the second year of the Holland Ambassador Academy.

Goal 3: To Continually Improve the City Organization

- ✓ Support and work with the Holland Board of Public Works to complete implementation of the Holland Fiber workplan.
- ✓ Continue progress on regular reporting on, and progress towards, the goals established in the Community Energy Plan. Support Strategic Development Team (SDT) evaluation this year.
- ✓ Continue to implement opportunities outlined in the Housing Development Support Policy, utilizing tools to support the expansion of housing at all price points, especially affordable housing.
- ✓ Continue to monitor and refine the management and success of the Holland Civic Center Place.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue the internal work by all departments on Diversity, Equity, Inclusion, and Accessibility (DEIA) priorities. Continue our external work with multiple community partners (other municipalities, PSD, LEDA, and LAUP) on various DEIA priorities.
- ✓ Continue the investment in staff (training, staffing levels, pay) while managing work assignments to avoid burning staff out and losing staff or accelerating staff turnover.
- ✓ Make progress in the planning and eventual construction of a new Recreation Center.

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. Partnership with Ottawa and Allegan County Clerks during elections to maintain consistency throughout the counties. To ensure the highest level of election outcome, the City of Holland City Clerk, staff, and inspectors receive training to maintain their certification.

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	1,932	6,679	-	-	-	-	-
Charges for Services	7,462	10,282	30,200	61,900	100	(30,100)	-99.7%
Other	-	-	-	100	-	-	0.0%
Unallocated Revenue	106,286	77,824	269,600	184,700	160,400	(109,200)	-40.5%
TOTAL FUNDING SOURCES	\$ 115,680	\$ 94,785	\$ 299,800	\$ 246,700	\$ 160,500	\$ (139,300)	-46.5%
FUNDING USES -							
Personnel Services	66,747	37,952	148,300	135,900	118,200	(30,100)	-20.3%
Other Expenditures							
- Supplies /Maintenance	25,013	12,883	14,000	11,000	12,000	(2,000)	-14.3%
- Contractual	8,317	26,304	117,100	82,200	12,700	(104,400)	-89.2%
- Other	15,603	17,646	20,400	17,600	17,600	(2,800)	-13.7%
TOTAL FUNDING USES	\$ 115,680	\$ 94,785	\$ 299,800	\$ 246,700	\$ 160,500	\$ (139,300)	-46.5%

STAFFING					
Full-Time Positions	0.00	0.00	0.75	0.75	0.75
Part-Time Positions	2.29	2.43	3.17	3.17	1.94



The Elections budget totals vary from year to year depending on the election cycle. In FY 2025 the budgets were higher due to the presidential election.

Fiscal Year 2026 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

- ✓ Maintain a balanced budget.
- ✓ Explore grant options – equipment for early voting.
- ✓ Collaboration with other jurisdictions in both counties for inspector trainings.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Streamline election information available on website.
- ✓ Communicate with organizations interested in elections processes.
- ✓ Expand work with HYAC students.

Goal 3: To Continually Improve the City Organization

- ✓ Run efficient and secure elections.
- ✓ Maintain security for election materials and equipment.
- ✓ Provide further instruction and information to election inspectors so they may better serve our electorate.
- ✓ Increase efficiency of storage and retention space, and delivery of election materials for election day.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Provide election worker training in-house when possible.
- ✓ Maintain collaboration between Ottawa and Allegan Counties.
- ✓ Create and execute an early voting plan for the city.
- ✓ Communicate effectively the changes to the voting processes.



Performance Measures

	FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
					1	2	3	4
-- PERFORMANCE MEASURES --								
Number of Registered Voters (November)	27,344	30,547	28,379	30,000	✓			
Number of Elections	3	4	3	3	✓			✓
Average Number of Election Officials	92	65	84	70			✓	✓
Voter Turnout								
August	29.85%	--	25.04%	28.00%	✓			✓
Total Voters	8,001	--	6,980	8,500				
Absentee Voters	3,764	--	4,059	4,100	✓			✓
Early Voters^	--	--	131	--	✓			✓
November	50.95%	26.48%	61.83%	33.00%	✓			✓
Total Voters	13,902	8,089	17,546	10,000				
Absentee Voters	5,620	3,491	6,993	4,500	✓			✓
Early Voters^			2,511	--	✓			✓
February	--	20.37%	--	--	✓			✓
Total Voters	--	5,731	--	--				
Absentee Voters	--	3,245	--	--	✓			✓
Early Voters	--	106	--	--	✓			✓
May^	20.99%	16.26%**	20.00%	25.00%	✓			✓
Total Voters	5,740	94	6,000	6,500				
Absentee Voters	3,500	92	2,500	3,500	✓			✓

** Hamilton Schools Election

^ Early Voting Not Available for Local Elections; Early Voting began 2/2024

* 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; and prosecutes for City Ordinance violations and defends the City in litigations.

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Other	-	23,000	-	-	-	-	-
Unallocated Revenue	288,490	287,319	274,500	325,000	330,000	55,500	20.2%
TOTAL FUNDING SOURCES	\$ 288,490	\$ 310,319	\$ 274,500	\$ 325,000	\$ 330,000	\$ 55,500	20.2%
FUNDING USES -							
Other Expenditures							
- Contractual	288,490	310,319	274,500	325,000	330,000	55,500	20.2%
TOTAL FUNDING USES	\$ 288,490	\$ 310,319	\$ 274,500	\$ 325,000	\$ 330,000	\$ 55,500	20.2%





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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Licenses and Permits	26,336	28,020	20,000	20,000	20,500	500	2.5%
Charges for Services	74,420	68,836	70,400	58,300	65,200	(5,200)	-7.4%
Unallocated Revenue	230,412	226,276	231,800	242,100	244,200	12,400	5.3%
TOTAL FUNDING SOURCES	\$ 331,168	\$ 323,132	\$ 322,200	\$ 320,400	\$ 329,900	\$ 7,700	2.4%
FUNDING USES -							
Personnel Services	271,628	266,705	256,000	254,500	265,800	9,800	3.8%
Other Expenditures							
- Supplies / Maintenance	6,071	5,046	6,300	5,600	5,900	(400)	-6.3%
- Contractual	46,089	45,859	50,800	51,200	46,000	(4,800)	-9.4%
- Other	7,380	5,522	9,100	9,100	12,200	3,100	34.1%
TOTAL FUNDING USES	\$ 331,168	\$ 323,132	\$ 322,200	\$ 320,400	\$ 329,900	\$ 7,700	2.4%

STAFFING					
Full-Time Positions	3.00	3.00	2.25	2.25	2.25
Part-Time Positions	1.13	1.13	1.13	1.13	1.10





Fiscal Year 2026 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Increase online availability of license applications and payments

Goal 2: To Enhance Connections with Stakeholders

- ✓ Extend passport program service hours.
- ✓ Increase online visibility of passport and photo services.

Goal 3: To Continually Improve the City Organization

- ✓ Move to more digital documents and records and less paper.
- ✓ Link City Plat Map to supporting documents for employee and public use.
- ✓ Refine FOIA process and coordination between departments.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Improve use of space in office with remodel for customer service and office productivity.
- ✓ Provide specialized training for staff in areas including customer service, records management, BS&A, elections, and related topics.
- ✓ Staff Customer Service desk 8-5 with personnel that are cross trained to answer questions, direct citizens to the proper departments, and assist departments with additional clerical work and mailings.

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Business Licenses & Permits Issued ^A	244	221	230	235	✓	✓		
	Passports	1,545	1,572	1,226	1,300	✓	✓		
	Ordinances Adopted	20	6	10	10			✓	
	FOIA's	181	214	220	225				✓
	Project Pride Coupons - issued at Customer Service Desk	1,050	1,124	1,100	1,100		✓		✓
	City Main Phone Line Calls (616-355-1300)	7,200	7,107	7,400	7,400		✓		✓
	All CS functions ^B	21,500	21,073	21,700	21,700		✓		✓

A Includes: Annual Business Licenses, Use of City Facilities Permits, Tulip Time Vendor Permits, Tulip Time Entertainment Permits

B Includes: phone calls, directions, instructions, information, delivery services, Project Pride coupons

* 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	28,130	5,671	-	33,200	28,100	28,100	100.0%
Unallocated Revenue	402,302	421,697	523,300	518,500	532,100	8,800	1.7%
TOTAL FUNDING SOURCES	\$ 430,432	\$ 427,368	\$ 523,300	\$ 551,700	\$ 560,200	\$ 36,900	7.1%
FUNDING USES -							
Personnel Services	294,129	300,434	335,500	340,400	345,800	10,300	3.1%
Other Expenditures							
- Supplies /Maintenance	975	1,374	1,000	1,200	1,200	200	20.0%
- Contractual	64,620	85,752	71,800	93,400	108,500	36,700	51.1%
- Other	70,708	39,808	115,000	116,700	104,700	(10,300)	-9.0%
TOTAL FUNDING USES	\$ 430,432	\$ 427,368	\$ 523,300	\$ 551,700	\$ 560,200	\$ 36,900	7.1%

STAFFING					
Full-Time Positions	2.60	2.60	2.60	2.60	2.60
Part-Time Positions	0.07	0.57	0.00	0.00	0.00

FUN FACT

FY 2026 proposed budget for contractual expenditures includes an increase related to the contract negotiation for labor contracts, which expire in June 2026



Fiscal Year 2026 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, preventative measures, and remaining flexible to meet work restrictions.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue our efforts in Diversity, Equity, Inclusion, and Accessibility (DEIA) through the employee training and professional development program, with the Employee DEIA committee efforts, and through an unbiased candidate selection and 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 and consistent 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 development program.



Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
						1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Number of Full Time Positions	198	203	206	209	✓			
	Number of Full Time New Hires	27	20	10	15	✓			
	Number of Full Time Racial Minority New Hires	5	1	2	3			✓	
	Turnover Percentage	2%	1%	2%	2%			✓	
	Number of Labor Contract Settlements	2	-	-	2	✓			
	Number of Recordable Work Compensation Claims (CY)	13	9	8	8		✓		
	Number of Lost Time Accidents (CY)	*0	3	2	1			✓	
	Number of Lost Days (CY)	*0	182	75	50				✓
	Number of Full Time Employees Enrolled in Consumer Driven High Deductible Health Plan with Health Savings Account (CY)	101	99	117	118	✓			
	Number of Employee Trainings Offered	10	5	6	8			✓	
	Number of Employee that Attended a City Offered Training	130	98	95	110			✓	

*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

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	8,156	8,526	10,100	9,500	10,800	700	6.9%
TOTAL FUNDING SOURCES	\$ 8,156	\$ 8,526	\$ 10,100	\$ 9,500	\$ 10,800	\$ 700	6.9%

FUNDING USES -							
Personnel Services	7,542	7,919	8,500	8,500	7,900	(600)	-7.1%
Other Expenditures							
- Supplies / Maintenance	-	-	300	200	300	-	0.0%
- Contractual	569	557	800	600	2,100	1,300	162.5%
- Other	45	50	500	200	500	-	0.0%
TOTAL FUNDING USES	\$ 8,156	\$ 8,526	\$ 10,100	\$ 9,500	\$ 10,800	\$ 700	6.9%

STAFFING						
Full-Time Positions	0.10	0.10	0.10	0.10	0.10	

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	CVS Boards/Project/Program Volunteers								
	Boards and Commissions Volunteers	229	229	230	235	✓	✓	✓	✓
	Females	98	98	102	105		✓	✓	
	Minorities	32	32	42	45		✓	✓	
	Teen Court Coordinator, Jurors, and Assistants	24	24	24	27		✓		✓
	Victim Services Unit	12	11	10	11		✓		✓
	Youth Council Volunteers	37	40	47	50		✓		✓
	Misc. Volunteers (Downtown Events, Interns, etc.)	40	30	25	35		✓		✓
	Total	342	334	336	358				

* 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

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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	-	375	-	-	-	-	-
Other	1,150	3,000	-	-	-	-	-
Unallocated Revenue	152,690	165,875	201,600	177,900	192,500	(9,100)	-4.5%
TOTAL FUNDING SOURCES	\$ 153,840	\$ 169,250	\$ 201,600	\$ 177,900	\$ 192,500	\$ (9,100)	-4.5%
FUNDING USES -							
Personnel Services	107,508	117,860	126,000	122,600	126,200	200	0.2%
Other Expenditures							
- Supplies / Maintenance	1,627	2,852	4,300	4,300	4,200	(100)	-2.3%
- Contractual	18,904	18,051	23,000	22,900	27,000	4,000	17.4%
- Other	25,801	30,487	48,300	28,100	35,100	(13,200)	-27.3%
TOTAL FUNDING USES	\$ 153,840	\$ 169,250	\$ 201,600	\$ 177,900	\$ 192,500	\$ (9,100)	-4.5%

STAFFING					
Full-Time Positions	0.70	0.70	0.70	0.70	0.70
Part-Time Positions	0.44	0.44	0.44	0.44	0.44



Fiscal Year 2026 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Leverage budget dollars and facilitate partnerships to realize cost efficiencies.
- ✓ Conduct annual Title VI reports and limited English proficiency plan (LEP).

Goal 2: To Enhance Connections with Stakeholders

- ✓ Sponsorship and partnership with non-profit community to celebrate cultural awareness.
- ✓ Provide tenant/landlord collaboration and education.
- ✓ Advocate and partner with local non-profits working with underserved communities that promote the city's mission to "maximize livability".
- ✓ Integrate cultural awareness on the City's website celebrating our community, stakeholders, and residents that include: MLK Day, Black History Month, Women's History Month, Fair Housing Month, Juneteenth, PRIDE, ADA Anniversary, National Hispanic Heritage Month, etc.
- ✓ Continue faith based leadership facilitation that engages faith leadership, Holland public safety, and local non-profits.

Goal 3: To Continually Improve the City Organization

- ✓ Develop and build the customer service excellence in equity framework that will improve our customer service to all residents.
 - * Build organizational capacity through employee development opportunities.
 - * Operationalize culture of learning and action.
 - * Serve as "model" for other regional communities.
- ✓ Continue to foster the diversity, equity, inclusion, and accessibility education and training modules.

Fiscal Year 2026 Department Objectives, continued.

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 learning and relationship building opportunities.
- ✓ Initiate cultural collaboration and community engagement.
- ✓ Continue to develop a set of employee behaviors that align with our value statements.
- ✓ Provide greater access and opportunity to encourage government service on boards and commissions.
- ✓ Continue the “know your community series”.
- ✓ Conduct biennial crisis response training.
- ✓ Bring greater awareness around housing affordability, accessibility and, opportunity.
- ✓ Assess “Maximize Livability” as it relates to rental properties.
- ✓ Conduct an assessment of welcoming standards that includes community stakeholders in education, public safety, economic development, government, and community leadership.



Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
						1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Total Concern and Requests for Information	209	173	198	200			✓	✓
	By Service Area								
	Education	-	-	-	-				✓
	Employment	3	5	3	3				✓
	Housing	131	109	134	130		✓		✓
	Government/Community								
	Consumer	37	20	20	20			✓	✓
	Public Services/Accommodations	13	16	18	18			✓	✓
	Welfare Eligibility	8	6	8	8			✓	✓
	Volunteer Opportunities	30	30	30	30	✓	✓		✓
	Translations	4,967	5,209	6,000	6,000		✓		✓
	Alleged Discrimination Concerns	15	17	15	15		✓	✓	✓
	Teen Court**	3	7	7	7		✓		✓
	Community and Programming								
	MLK/Black History Month	X	X	X	X			✓	✓
	Hispanic Heritage Month	X	X	X	X			✓	✓
	LGBTQIA+	X	X	X	X		✓	✓	✓
	Community Conversations: Civic Discourse	X	-	-	-		✓	✓	✓
	Equity of Access	X	-	-	-		✓	✓	✓
	Social Justice Awards	X	X	X	X		✓		
	City DEIA Core Team/Employee Committee	X	X	X	X		✓	✓	✓
	Microaggressions Workshop	1	2	1	-	✓	✓	✓	✓
	Employee "Know Your Community" Lunch & Learns	2	4	4	4	✓	✓	✓	✓
	Title VI Reporting	X	X	X	X	✓	✓	✓	✓

Reported January - December

* There have been no Education concerns the last 4 years.

* 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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	86,990	85,679	126,300	120,800	132,800	6,500	5.1%
TOTAL FUNDING SOURCES	\$ 86,990	\$ 85,679	\$ 126,300	\$ 120,800	\$ 132,800	\$ 6,500	5.1%
FUNDING USES -							
Personnel Services	46,202	50,511	53,900	53,600	54,000	100	0.2%
Other Expenditures							
- Supplies /Maintenance	439	507	2,700	2,600	3,000	300	11.1%
- Contractual	38,483	27,879	56,500	58,400	61,000	4,500	8.0%
- Other	1,866	6,782	13,200	6,200	14,800	1,600	12.1%
TOTAL FUNDING USES	\$ 86,990	\$ 85,679	\$ 126,300	\$ 120,800	\$ 132,800	\$ 6,500	5.1%

STAFFING					
Full-Time Positions	0.30	0.30	0.30	0.30	0.30
Part-Time Positions	0.19	0.19	0.19	0.19	0.19



Fiscal Year 2026 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 stakeholders and establish relationships to sustain the International Festival of Holland.
- ✓ Engage a wider spectrum of partners in the International Festival Advisory Board.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Partner with local cultural organizations, schools, colleges, and universities.
- ✓ Continue to build greater engagement with the World Affairs Council of Western Michigan.
- ✓ Host at least two speakers a year to bring greater world affairs learning opportunities for residents.
- ✓ Continue programming to build cultural awareness for diverse groups in the community.
- ✓ Facilitate relationships with Santiago de Queretaro, QRO, Mexico, and the City of Assen, Netherlands
- ✓ Host the annual Naturalization Ceremony at the Holland Civic Center Place (engaging Holland High School, Holland Public Safety, and Michigan Western District U.S. Courts)
- ✓ Assess Parque Holland and fundraise for expected improvements and/or replacement.

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 an inclusive, welcoming community.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Build a culture of global learning through collaboration with local and regional partners.
- ✓ Identify and execute opportunities to engage local Consulates in the state of Michigan.
- ✓ Partner with local organizations wishing to support new Americans.



Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Develop & Update Website for International Festival	ongoing	ongoing	ongoing	ongoing	✓	✓	✓	✓
	Host Consulate Visits	1	2	2	2	✓	✓		
	Queretaro Cultural Tour*	-	-	-	1		✓		
	Promote IRC Membership	ongoing	ongoing	ongoing	ongoing	✓	✓	✓	
	Reel Time Film Series	130	250	250	250		✓		✓
	International Festival of Holland	1	1	1	1	✓	✓		✓
	Naturalization Ceremony	209	212	210	210	✓	✓		✓
	International Festival Fundraising	\$ 30,700	\$ 33,900	\$ 38,000	\$ 38,000	✓	✓	✓	✓
	In-kind Donations	\$ 20,450	\$ 10,718	\$ 15,000	\$ 15,000	✓	✓	✓	✓
	Participate in World Affairs Council Programming								
	Great Decisions Global Discussions (8 annual speakers)	8	8	8	8	✓	✓	✓	✓
	Invite WACA Speaker(s) to Holland	1	2	2	2	✓	✓	✓	✓

World Affairs Council Promotion (partnership)

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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Other	-	-	-	2,000	-	-	0.0%
Unallocated Revenue	39,472	41,400	55,500	49,300	59,600	4,100	7.4%
TOTAL FUNDING SOURCES	\$ 39,472	\$ 41,400	\$ 55,500	\$ 51,300	\$ 59,600	\$ 4,100	7.4%

FUNDING USES -							
Personnel Services	27,598	33,736	38,400	39,200	39,600	1,200	3.1%
Other Expenditures							
- Supplies /Maintenance	469	690	2,600	2,300	2,300	(300)	-11.5%
- Contractual	7,036	3,900	7,300	6,100	13,600	6,300	86.3%
- Other	4,369	3,074	7,200	3,700	4,100	(3,100)	-43.1%
TOTAL FUNDING USES	\$ 39,472	\$ 41,400	\$ 55,500	\$ 51,300	\$ 59,600	\$ 4,100	7.4%

STAFFING					
Part-Time Positions	0.63	0.63	0.63	0.63	0.63



Fiscal Year 2026 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.
- ✓ Youth will serve on boards and commissions to learn about city government, processes, and implementation.

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.
- ✓ Assess opportunities for Youth on Boards program to enhance learning and engagement.
- ✓ Increase area youth participation in Holland Youth Advisory Council (HYAC) and Youth on Boards (YOBs).

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.
- ✓ Host area-wide youth leadership event from selection to launch allowing students to engage in planning and implementing a major project.



Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
		-- PERFORMANCE MEASURES --				1	2	3	4
Output	Holland Youth Advisory Council (HYAC) Members	37	40	47	50				
	Females	23	22	19	21	✓	✓	✓	
	Males	14	18	28	29	✓	✓	✓	
	Minorities	12	20	21	24	✓	✓	✓	
	Environmental Committee	10	11	11	11	✓	✓	✓	
	Recreation Committee	7	10	9	11	✓	✓	✓	
	Social Services Committee	8	10	10	11	✓	✓	✓	
	Youth on Adult Boards	12	12	17	17	✓	✓	✓	
	HYAC Core *	11	12	12	12	✓	✓	✓	
	PLANNED EVENTS BY HYAC								
	Recreation Committee								
	Online Pumpkin Carving Contest	1	-	-	-	✓	✓	✓	
	Easter Egg Hunt	1	1	1	1	✓	✓	✓	
	Decorated lunch bags for Kid's Food Basket	1	-	1	-	✓	✓	✓	
	Scavenger Hunt	1	1	1	1	✓	✓	✓	
	Holiday Cookie Decorating at Boys & Girls Club	1	1	1	1	✓	✓	✓	
	Halloween at Jefferson School	-	1	1	-	✓	✓	✓	
	Farm Fest at Farmer's Market	-	1	1	1	✓	✓	✓	
	Election & Registration instruction	-	1	3	1	✓	✓	✓	
	End of year Youth Celebration event	-	1	-	-	✓	✓	✓	
	St. Valentine Day gift bag	-	-	1	1	✓	✓	✓	
	Social Services Committee								
	Community Action House - Food Club Volunteer	1	1	1	1	✓	✓	✓	
	Used Clothing Drive	1	-	-	-	✓	✓	✓	
	Food Drive for CAH	-	1	-	-	✓	✓	✓	
	Freedom Village Bunco	2	-	-	-	✓	✓	✓	
	Build a Bag - Foster youth	1	-	-	-	✓	✓	✓	
	Great Thanksgiving Banquet volunteer	-	1	-	1	✓	✓	✓	
	Community Kitchen volunteer								
	Election & Registration instruction	-	1	-	-	✓	✓	✓	
	Food kits for CAH	-	-	1	-	✓	✓	✓	
	Decorated lunch bags for Kid's Food Basket	-	-	1	1	✓	✓	✓	
	Volunteered at mobile food party	-	-	2	3	✓	✓	✓	
	Craft project at Boys & Girls Club	-	-	1	1	✓	✓	✓	
	Environmental Committee								
	Beach clean-up	2	-	-	1	✓	✓	✓	
	Parks clean-up		1	-	-	✓	✓	✓	
	Online Recycled Art Contest	1	-	-	-	✓	✓	✓	
	Skip the straw day	1	-	-	-	✓	✓	✓	
	Green Lunch program at Black River, WO, Holland High	-	1	1	1	✓	✓	✓	
	Installing Socket Sealers at home and at City Hall	-	1	-	-	✓	✓	✓	
	HYAC on kayaks	-	1	1	1	✓	✓	✓	
	Election & Registration instruction	-	1	-	-	✓	✓	✓	
	Installing native plant garden	-	-	1	1	✓	✓	✓	
	HYAC Core								
	Youth Social Justice Awards	1	1	1	1	✓	✓	✓	
	Board Member Training Leadership	1	1	1	1	✓	✓	✓	
	Election Workers (volunteers and inspectors)	5	1	3	1	✓	✓	✓	
	Strategic Planning	1	1	1	1	✓	✓	✓	
	Sponsored speaker at Holland High & middle school	-	-	1	1	✓	✓	✓	
	HYAC Team Building Experience	1	1	1	1	✓	✓	✓	
	STEM night at WO	-	1	1	1	✓	✓	✓	
	CPR Training	-	1	-	1	✓	✓	✓	
	Election & Registration instruction	-	1	-	-	✓	✓	✓	
	Winter Wonderland at Van Raalte Farm	-	-	1	1	✓	✓	✓	
	Instagram	-	1	Ongoing	Ongoing	✓	✓	✓	

* Students on Core Council serve on a subcommittee or Youth on Boards (YOB)

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

** 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, and WEMET grant participation. Once these amounts become finalized, the City prepares a budget amendment to reclassify the budget to the correct account.

Budget Summary

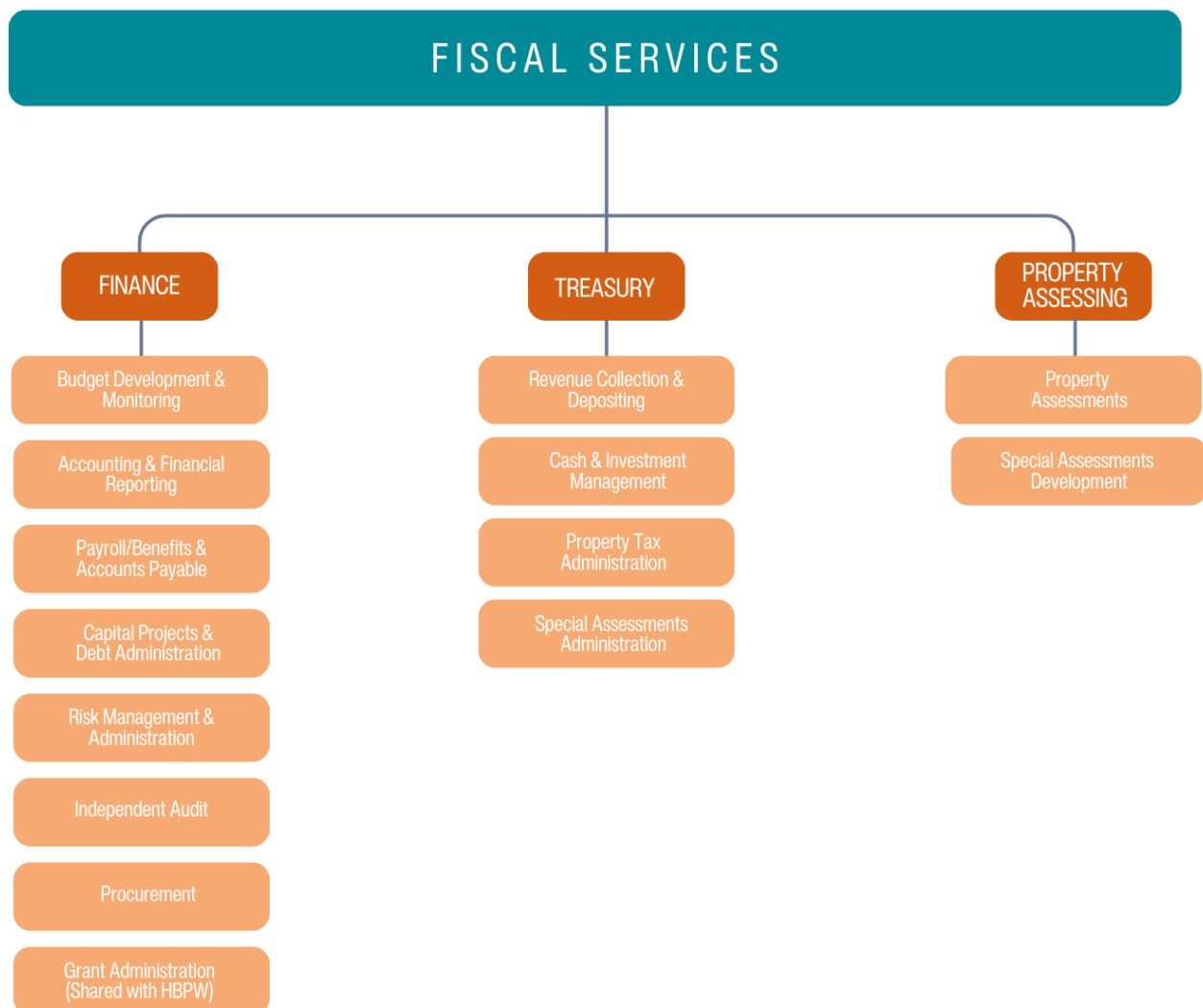
Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	-	-	50,000	50,000	150,000	100,000	200.0%
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 150,000	\$ 100,000	200.0%
FUNDING USES -							
- Other	-	-	50,000	50,000	150,000	100,000	200.0%
TOTAL FUNDING USES	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 150,000	\$ 100,000	200.0%



Overview

The Fiscal Services Group provides a broad array of financial services for the City, and strives to provide exceptional service to residents, businesses, 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, provides financial reporting and other information to City Council and management to assist with decision making.

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	167,905	162,335	187,400	254,600	247,600	60,200	32.1%
Unallocated Revenue	627,290	672,611	679,900	619,500	659,600	(20,300)	-3.0%
TOTAL FUNDING SOURCES	\$ 795,195	\$ 834,946	\$ 867,300	\$ 874,100	\$ 907,200	\$ 39,900	4.6%

FUNDING USES -							
Personnel Services	702,744	741,404	816,300	762,900	797,200	(19,100)	-2.3%
Other Expenditures							
- Supplies /Maintenance	6,718	6,287	8,300	9,200	9,700	1,400	16.9%
- Contractual	70,727	72,932	19,100	83,000	79,600	60,500	316.8%
- Other	15,006	14,323	23,600	19,000	20,700	(2,900)	-12.3%
TOTAL FUNDING USES	\$ 795,195	\$ 834,946	\$ 867,300	\$ 874,100	\$ 907,200	\$ 39,900	4.6%

STAFFING					
Full-Time Positions	7.00	8.00	8.00	8.00	8.00
Part-Time Positions	0.65	0.00	0.00	0.00	0.00



Fiscal Year 2026 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 Purchasing Policy and Fixed Asset Policy.
- ✓ 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.
- ✓ Evaluate Finance Department procedures and identify opportunities for enhancements that compliment the new ERP system.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Enhance reporting, focusing on report options available with the new ERP system.
- ✓ Act as Fiscal Agent for Herrick District Library, MAX, SmartZone, Holland Energy Fund, and 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-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Purchase Orders Issued - City	787	741	600	450	✓			
	Purchase Orders Issued - Fiscal Agent	76	49	35	35	✓			
	Bids Posted	57	40	45	45	✓			
	Bids Posted via MITN (electronic) as a percent of total	100%	100%	100%	100%	✓			
Efficiency	Property Tax Billings Paid by the Final City Collection Date	98%	99%	97%	96%	✓			
	Distribution of Tax Payments to Other Jurisdictions on Time	100%	100%	100%	100%	✓			
	Employees receiving Payroll via ACH - City	95%	95%	95%	95%	✓			
	Employees receiving Payroll via ACH - Fiscal Agent	96%	96%	97%	97%	✓			
	Vendor pmts sent via electronic platform - % of total pmts	22%	62%	75%	80%				
	Policy Development - New/Reviewed/Updated	2	2	1	2	✓			
	Years Received GFOA Budget Award	21	22	23	24	✓			
	Years Received GFOA Audit Award	32	33	34	35	✓			
	Years Received GFOA PAFR Award (started creating FY22)	2	3	4	5	✓			
	Bond Rating - Standard and Poor's	AA	AA	AA	AA	✓			
	Bond Rating - Moody's	Aa2	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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	49,399	47,669	56,300	53,300	54,900	(1,400)	-2.5%
TOTAL FUNDING SOURCES	\$ 49,399	\$ 47,669	\$ 56,300	\$ 53,300	\$ 54,900	\$ (1,400)	-2.5%

FUNDING USES -							
Other Expenditures							
- Supplies / Maintenance	-	-	-	-	-	-	-
- Contractual	47,700	45,500	53,800	51,300	52,700	(1,100)	-2.0%
- Other	1,699	2,169	2,500	2,000	2,200	(300)	-12.0%
TOTAL FUNDING USES	\$ 49,399	\$ 47,669	\$ 56,300	\$ 53,300	\$ 54,900	\$ (1,400)	-2.5%

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Audit Coordinated								
	General City	1	1	1	1	✓			
	As Fiscal Agent:								
	Herrick District Library	1	1	1	1		✓		
	Holland Energy Fund	1	1	1	1		✓		
	Macatawa Area Transportation Authority	1	1	1	1		✓		
	West Michigan Airport Authority	1	1	1	1		✓		
	Holland Smart Zone Local Development Authority	1	1	1	1		✓		
	Implement new GASB pronouncements	1				✓			
Audit Committee Meetings Held	1						✓		
Efficiency	Years Received G.F.O.A. Award for Financial Reporting	33	34	35	36				✓

* 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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	3,900	2,340	3,200	3,200	3,300	100	3.1%
Unallocated Revenue	514,897	509,724	537,800	509,700	551,400	13,600	2.5%
TOTAL FUNDING SOURCES	\$ 518,797	\$ 512,064	\$ 541,000	\$ 512,900	\$ 554,700	\$ 13,700	2.5%
FUNDING USES -							
Personnel Services	413,672	426,616	446,100	431,000	455,100	9,000	2.0%
Other Expenditures							
- Supplies / Maintenance	8,037	8,029	9,400	9,400	9,600	200	2.1%
- Contractual	80,503	61,330	72,400	59,400	73,900	1,500	2.1%
- Other	16,585	16,089	13,100	13,100	16,100	3,000	22.9%
TOTAL FUNDING USES	\$ 518,797	\$ 512,064	\$ 541,000	\$ 512,900	\$ 554,700	\$ 13,700	2.5%



Fiscal Year 2026 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.
- ✓ Develop a report for IFT proposals that provides key information in a summarized manner, utilizing graphs and charts to illustrate impact on the City and other taxing districts.
- ✓ Parcel review for 20% of properties.
- ✓ Continue to evaluate Headlee impact on future budgets.
- ✓ Achieve a successful outcome of the State Tax Commission Assessment Roll Audit, required by Public Act 660 of 2018.

Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
						1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Total Properties	13,710	13,742	13,784	13,851			✓	
	Special Assessment Projects (New/Ongoing)	0/3	1/3	0/3	0/3			✓	
	Board of Review Appeals								
	Board of Review Meeting Minutes	3	3	3	3	✓			
	* Appointments	25	14	19	25	✓			
	* Letters	3	26	28	25	✓			
	* Recommendations	80	75	16	35	✓			
	Total Parcels Appealed	108	115	63	85				
	MTT Assessment Appeal Properties								
	Full Tribunal	3	4	5	4	✓			
	Small Claims Division	1	1	2	1	✓			

* May reflect more than one parcel being appealed.

* MTT Appeals are by Calendar Year Filed

* 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	36,965	49,420	52,900	68,400	69,600	16,700	31.6%
Unallocated Revenue	151,583	146,722	149,800	142,100	150,000	200	0.1%
TOTAL FUNDING SOURCES	\$ 188,548	\$ 196,142	\$ 202,700	\$ 210,500	\$ 219,600	\$ 16,900	8.3%
FUNDING USES -							
Personnel Services	148,765	144,013	161,300	161,800	166,800	5,500	3.4%
Other Expenditures							
- Supplies / Maintenance	10,864	13,174	10,700	13,400	14,200	3,500	32.7%
- Contractual	15,859	15,371	8,400	16,600	16,800	8,400	100.0%
- Other	13,060	23,584	22,300	18,700	21,800	(500)	-2.2%
TOTAL FUNDING USES	\$ 188,548	\$ 196,142	\$ 202,700	\$ 210,500	\$ 219,600	\$ 16,900	8.3%

STAFFING					
Full-Time Positions	1.80	1.80	1.80	1.80	1.80

Fiscal Year 2026 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

- ✓ Implement a Revenue and Cash Management Policy.
- ✓ Implement new bank reconciliation process utilizing new BS&A system.
- ✓ 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 that 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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	662,904	548,582	633,500	2,535,700	732,100	98,600	15.6%
TOTAL FUNDING SOURCES	\$ 662,904	\$ 548,582	\$ 633,500	\$ 2,535,700	\$ 732,100	\$ 98,600	15.6%
FUNDING USES -							
Personnel Services	458,840	301,790	373,700	2,273,700	371,700	(2,000)	-0.5%
Other Expenditures							
- Contractual	-	-	-	-	83,400	83,400	100.0%
- Other	204,064	246,792	259,800	262,000	277,000	17,200	6.6%
TOTAL FUNDING USES	\$ 662,904	\$ 548,582	\$ 633,500	\$ 2,535,700	\$ 732,100	\$ 98,600	15.6%

FUN FACT

The City remains committed to reducing the unfunded pension liability and when there is available funding at the end of the fiscal year designates a portion for this purpose. The FY 2025 estimate includes an additional \$1.9 million to be used for pension funding. Also, starting in FY 2026 this fund will be responsible for the City's general fund portion of the snowmelt assessments, which have previously been spread out through various departments.





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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	1,447,099	4,750,335	1,111,600	1,562,500	1,213,200	101,600	9.1%
TOTAL FUNDING SOURCES	\$ 1,447,099	\$ 4,750,335	\$ 1,111,600	\$ 1,562,500	\$ 1,213,200	\$ 101,600	9.1%
FUNDING USES -							
Transfer Out-Budget Stab	154,070	370,749	-	35,000	-	-	0.0%
Transfer Out-Dangerous Stuct	19,529	-	-	-	-	-	-
Transfer Out-WEMET Grant	232,982	252,966	-	260,000	260,000	260,000	100.0%
Transfer Out-MCIF	250,000	3,107,775	250,000	-	-	(250,000)	-100.0%
Transfer Out-Civic Center Place	515,518	643,845	486,600	892,500	578,200	91,600	18.8%
Transfer Out-Holland Energy Fd	275,000	275,000	275,000	275,000	275,000	-	0.0%
Transfer Out-Holland Historical T	-	100,000	100,000	100,000	100,000	-	0.0%
TOTAL FUNDING USES	\$ 1,447,099	\$ 4,750,335	\$ 1,111,600	\$ 1,562,500	\$ 1,213,200	\$ 101,600	9.1%



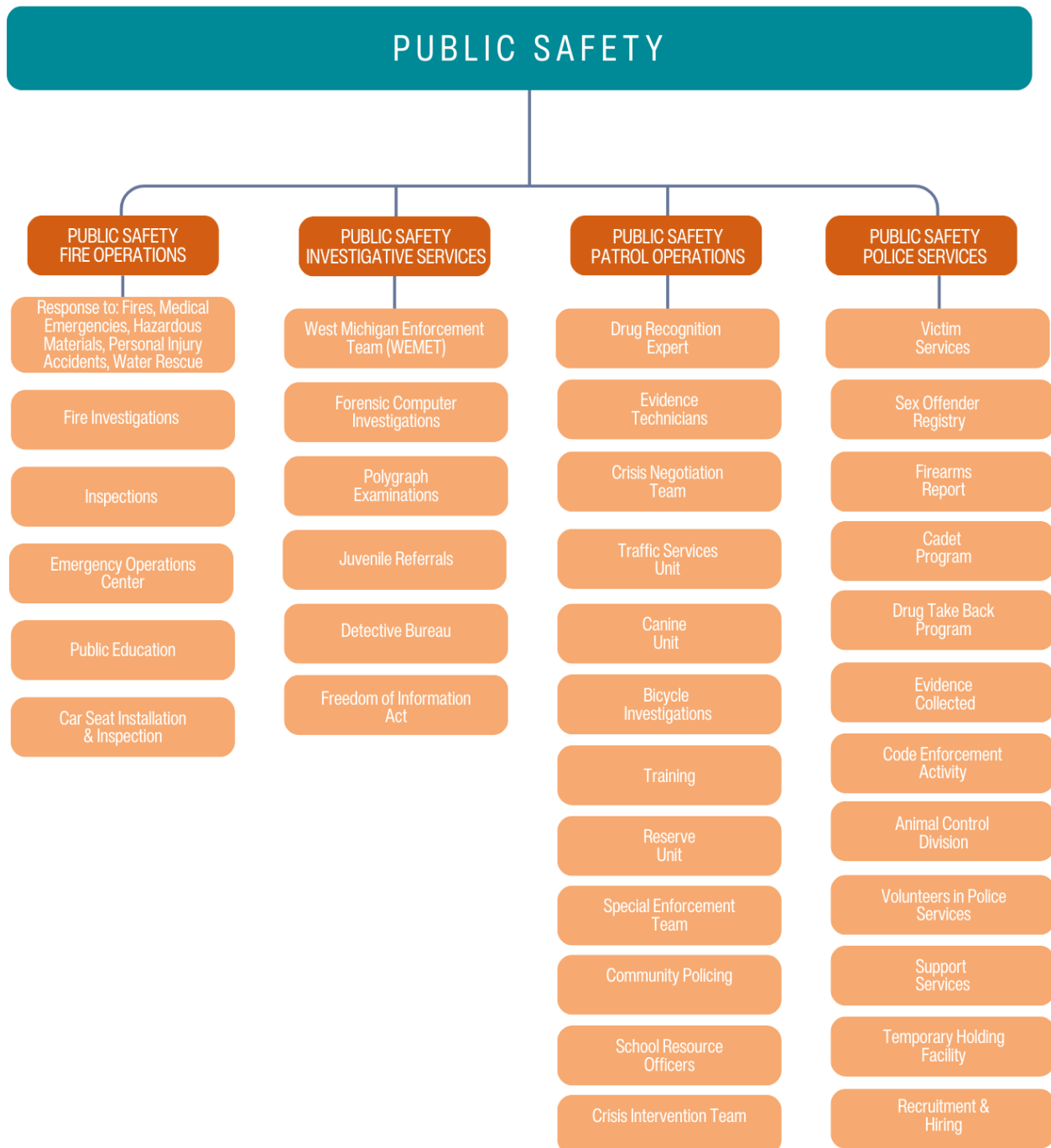
In FY 2025 the City transitioned to a new management firm resulting in additional City support as reflected in the transfers out to Civic Center Place.



Overview

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

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





Overview

Three divisions 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	92,034	166,337	220,200	290,200	206,200	(14,000)	-6.4%
Charges for Services	189,355	214,894	200,900	208,900	208,900	8,000	4.0%
Fines and Forfeitures	151,698	168,823	130,000	157,000	157,000	27,000	20.8%
Other	126,585	223	15,200	200	200	(15,000)	-98.7%
Unallocated Revenue	533,014	556,728	626,000	591,500	866,200	240,200	38.4%
TOTAL FUNDING SOURCES	\$ 1,092,686	\$ 1,107,005	\$ 1,192,300	\$ 1,247,800	\$ 1,438,500	\$ 246,200	20.6%
FUNDING USES -							
Personnel Services	988,701	1,040,039	1,130,800	1,187,000	1,377,600	246,800	21.8%
Other Expenditures							
- Supplies / Maintenance	2,637	2,410	4,000	4,000	5,400	1,400	35.0%
- Contractual	90,992	49,717	41,300	40,600	39,100	(2,200)	-5.3%
- Other	10,356	14,839	16,200	16,200	16,400	200	1.2%
TOTAL FUNDING USES	\$ 1,092,686	\$ 1,107,005	\$ 1,192,300	\$ 1,247,800	\$ 1,438,500	\$ 246,200	20.6%

STAFFING					
Full-Time Positions	6.00	6.00	7.00	7.00	7.00
Part-Time Positions	0.70	0.70	0.87	0.87	0.87



A new fire captain position was added in the FY 2025 budget, however it was only for 3 months of the fiscal year. The increase in personnel services for FY 2026 represents a full year of this position.



Fiscal Year 2026 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 state budget resources 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.
- ✓ Succession planning to assist with current and future leadership positions (new fire captain).
- ✓ Police Department accreditation obtained and continued annually.
- ✓ Strategic planning facilitated to assist with a three-year vision toward continuous improvement.

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 (completion of both fire stations) to assist employees in providing the best service to our community.
- ✓ Installation of a new video training simulator to continuously improve public safety training.



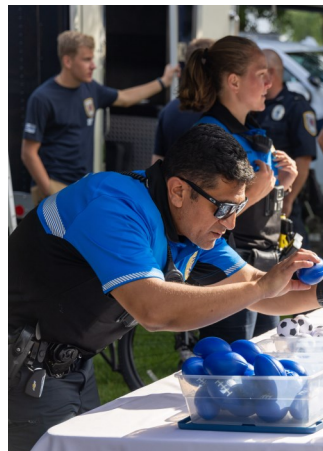
Overview

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

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Other	92,539	-	-	-	-	-	-
Unallocated Revenue	9,134,755	9,547,722	10,768,600	10,734,100	11,785,900	1,017,300	9.4%
TOTAL FUNDING SOURCES	\$ 9,227,294	\$ 9,547,722	\$ 10,768,600	\$ 10,734,100	\$ 11,785,900	\$ 1,017,300	9.4%
FUNDING USES -							
Personnel Services	7,172,091	7,474,308	8,335,900	8,430,500	9,261,400	925,500	11.1%
Other Expenditures							
- Supplies /Maintenance	212,766	195,770	234,300	241,900	271,300	37,000	15.8%
- Contractual	484,554	502,484	566,200	523,800	559,600	(6,600)	-1.2%
- Other	1,073,327	1,302,867	1,582,100	1,487,800	1,681,600	99,500	6.3%
Capital Outlay	284,556	72,293	50,100	50,100	12,000	(38,100)	-76.0%
TOTAL FUNDING USES	\$ 9,227,294	\$ 9,547,722	\$ 10,768,600	\$ 10,734,100	\$ 11,785,900	\$ 1,017,300	9.4%

STAFFING					
Full-Time Positions	61.30	61.30	61.30	61.30	61.30
Part-Time Positions	8.22	8.20	8.74	8.74	8.72





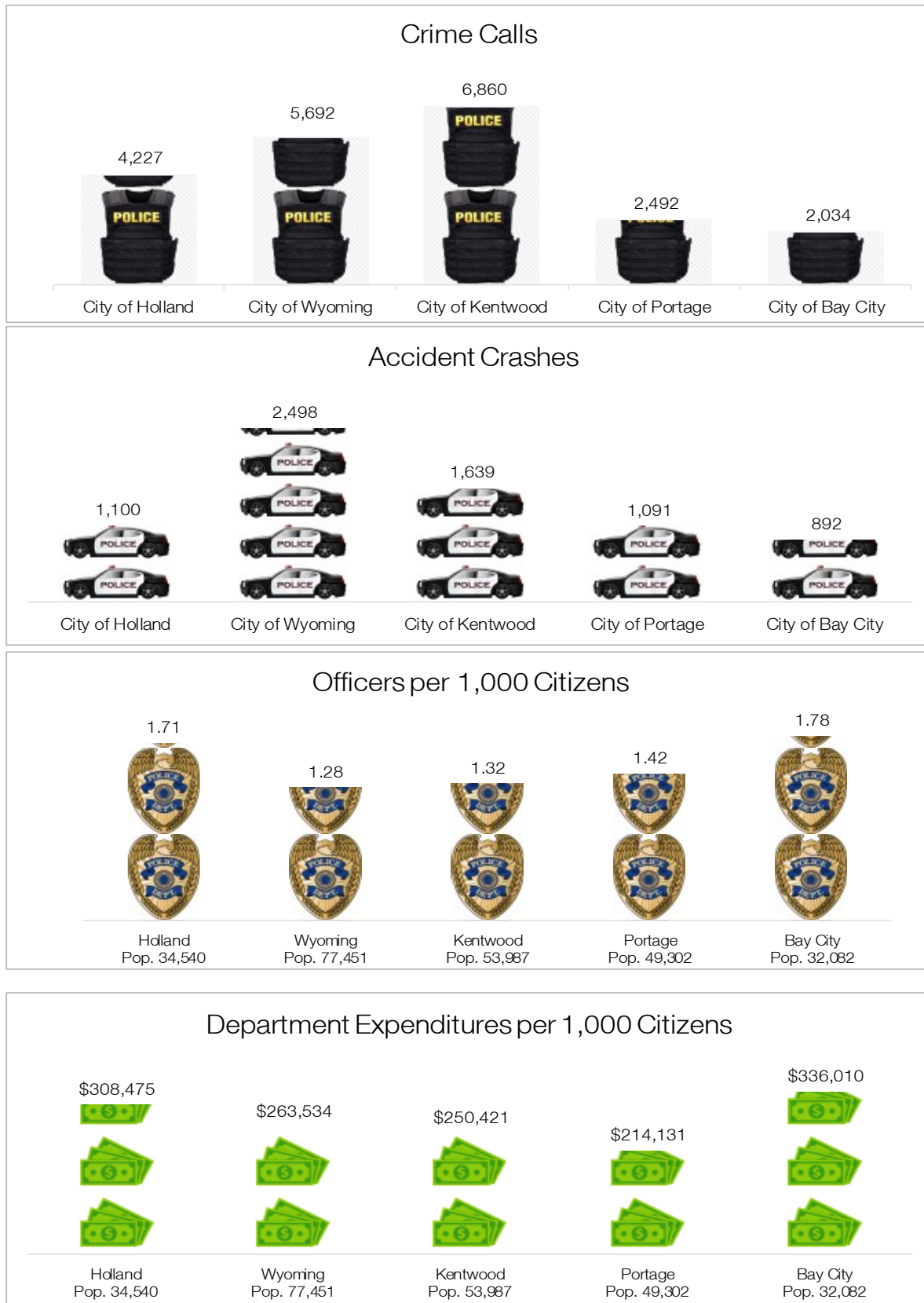
Performance Measures

		CY-2023 Actual	CY-2024 Actual	CY-2025 Projected	CY-2026 Projected	Strategic Goals*			
						1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Police Calls								✓
	Part I Criminal Offenses	1,903	1,750	1,800	1,800				
	Part II Criminal Offenses	2,513	2,477	2,500	2,500				
	Service Calls	13,070	12,262	12,500	12,500				
	Accidents Reported								✓
	Injury	207	228	215	215				
	Property Damage	859	871	850	850				
	Fatalities	2	1	1	1				
	Total Criminal Offenses & Incidents	18,554	17,589	17,866	17,866				
	Bookings/Arrests								✓
	Adult Arrests	662	656	650	650				
	Juvenile Arrests	290	293	290	290				
	Police Vehicle Report								✓
	Total Miles Driven	472,950	558,815	550,000	550,000				
	Preventable Cruiser Accidents	6	4	5	5				
	Non-Preventable Accidents	5	6	5	5				
	Training								✓
	Total Hours - FTO, Reserve & Regular Officers	13,890	12,003	12,500	12,500				
	Animal Complaints Investigated	470	475	475	475				✓
	Court Citations	2,400	3,657	3,600	3,600				✓
	Written Warnings not sent to Court	1,291	1,247	1,250	1,250				✓
	Parking Enforcement								✓
	Overnight Violations	1,693	1,658	1,680	1,680				
	Handicapped Violations	50	61	60	60				
	Ordinance Violations	763	990	950	950				
	Total Parking Enforcement	2,506	2,709	2,690	2,690				
	Parking Fines Collected	\$71,475	\$116,300	\$95,000	\$95,000				
	Abandoned Vehicles	231	203	210	210				
	Found/Recovered Bicycles	123	70	80	80				

* 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 2024 Data and 2023 U.S. Census Bureau Data Estimates.



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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	3,640,296	3,738,242	4,141,800	4,351,700	4,650,300	508,500	12.3%
TOTAL FUNDING SOURCES	\$ 3,640,296	\$ 3,738,242	\$ 4,141,800	\$ 4,351,700	\$ 4,650,300	\$ 508,500	12.3%
FUNDING USES -							
Personnel Services	2,884,741	2,948,397	3,307,900	3,510,900	3,680,100	372,200	11.3%
Other Expenditures							
- Supplies / Maintenance	135,565	147,717	165,900	163,400	177,000	11,100	6.7%
- Contractual	134,731	147,543	140,400	131,500	183,600	43,200	30.8%
- Other	412,265	444,969	500,200	522,100	501,500	1,300	0.3%
Capital Outlay	72,994	49,616	27,400	23,800	108,100	80,700	294.5%
TOTAL FUNDING USES	\$ 3,640,296	\$ 3,738,242	\$ 4,141,800	\$ 4,351,700	\$ 4,650,300	\$ 508,500	12.3%

STAFFING					
Full-Time Positions	23.20	23.20	23.20	23.20	23.20
Part-Time Positions Not @ FT	30.00	30.00	30.00	30.00	30.00





Performance Measures

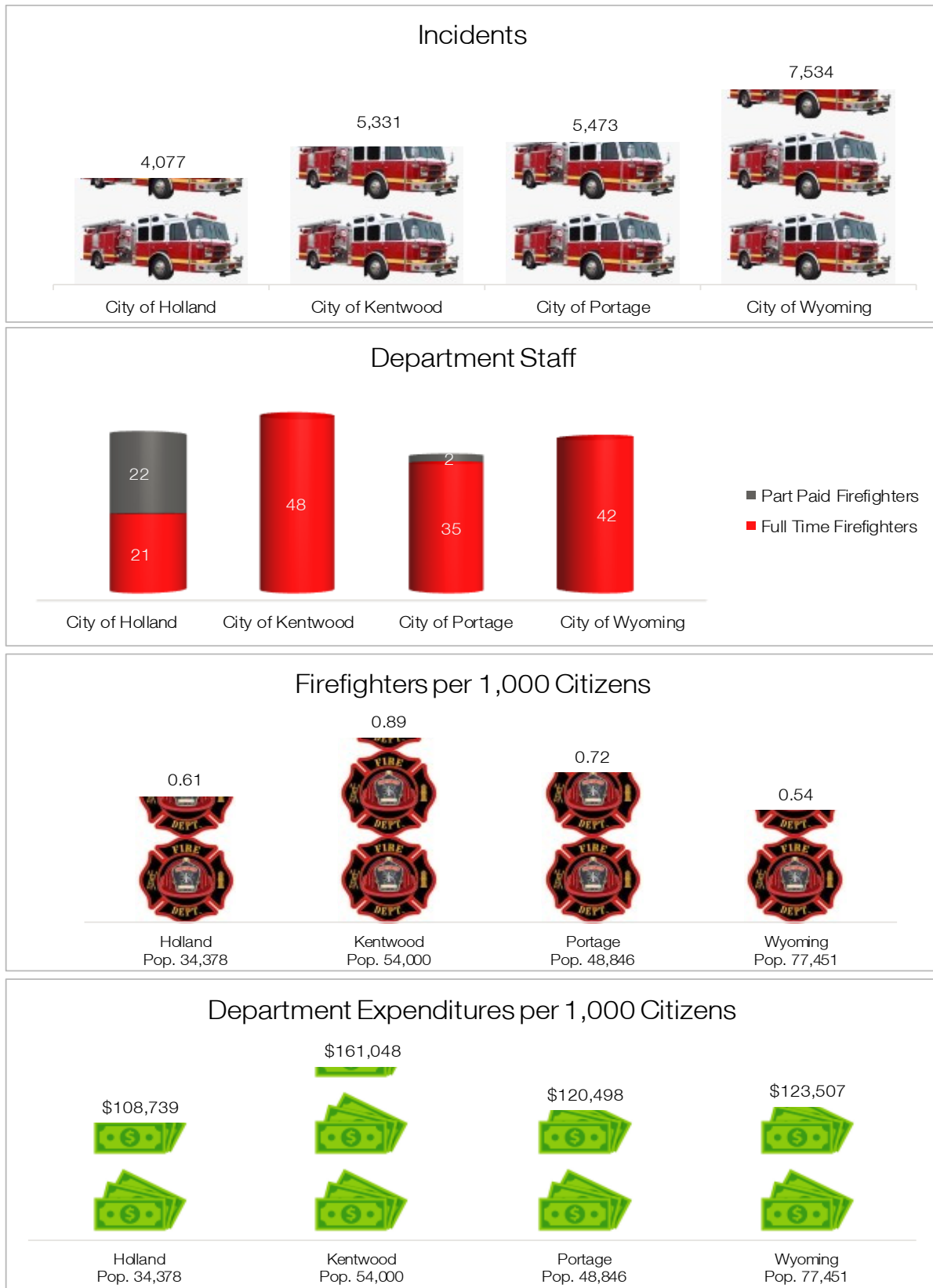
		CY-2023**	CY-2024	CY-2025	CY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Fire Incidents								✓
	Structure Fires	38	44	46	46				✓
	Outside of Structure Fires	4	6	6	6				
	Vehicle Fires	13	13	13	13				
	Vegetation Fires	7	7	7	7				
	Refuse Fires	14	15	14	14				
	Explosion with no After-Fire	6	13	10	10				
	Fire or Explosion not Otherwise Classified	3	1	2	2				
	Total Fire Incidents	85	99	98	98				
	Medical Emergencies	2,686	2,546	2,616	2,660			✓	
	Flammable Liquid/Gas Emergencies & Hazardous Conditions	112	125	128	128			✓	
	Service Calls	278	281	290	290			✓	
	Good Intent Calls	409	494	500	500			✓	
	False Alarms/Alarm Malfunctions	523	524	500	500			✓	
	Other/Miscellaneous Calls	4	8	8	8			✓	
	Total Incidents	4,097	4,077	4,140	4,184				
	Change from Previous Year	1.33%	-0.49%	1.52%	1.05%				
	Training and Safety Activities							✓	✓
	Total Personnel Hours Spent in Training	4,726	4,934	4,950	4,950				
	Fire Prevention Activities					✓	✓	✓	
	Fire Code Inspections Performed	401	450	450	450				
	Fire Investigations (Conducted by Fire Marshal)	33	27	30	30				
	Child Passenger Safety Seat Installations & Inspections	63	37	30	30				
	Insurance Service Office Rating	3	3	3	3		✓	✓	
	Number of Fire Stations	3	3	3	3			✓	
	Emergency Management						✓	✓	
	Conduct Emergency Warning Systems Tests	9	9	9	9				
	Maintain and Update City Emergency Plan	-	-	1	1				
	Department Head Semi-Annual Tabletop Exercises	-	-	1	-				
	Plan and Implement City Emergency Plan Test Exercise	-	-	-	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

** Effective in 2023 Fire Services will now report performance measures by calendar year (CY).

FIRE DIVISION - COMPARABLES

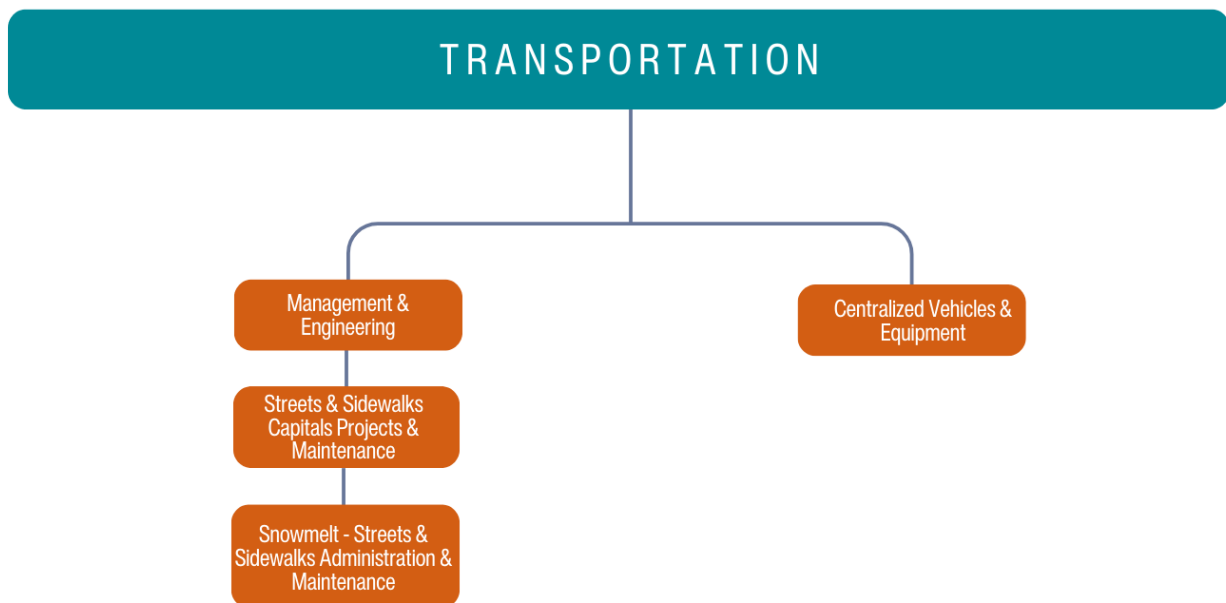


Source: Department Calendar Year 2024 Data and 2023 U.S. Census Bureau Data Estimates.

Overview

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

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



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



Overview

Maintains and enhances the City's street system, alleys, sidewalks, and storm drain systems and 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Licenses and Permits	2,700	7,450	3,000	6,000	6,000	3,000	100.0%
Charges for Services	7,676	9,203	4,800	4,600	4,600	(200)	-4.2%
Fines and Forfeitures	-	-	100	100	100	-	0.0%
Interest & Rents	229,100	240,600	249,000	249,000	257,000	8,000	3.2%
Other	-	-	100	100	100	-	0.0%
Unallocated Revenue	1,070,757	1,138,330	1,410,800	1,566,500	1,475,300	64,500	4.6%
TOTAL FUNDING SOURCES	\$ 1,310,233	\$ 1,395,583	\$ 1,667,800	\$ 1,826,300	\$ 1,743,100	\$ 75,300	4.5%
FUNDING USES -							
Personnel Services	376,806	408,457	566,300	770,400	651,900	85,600	15.1%
Other Expenditures							
- Supplies / Maintenance	19,819	29,455	30,900	21,600	24,800	(6,100)	-19.7%
- Contractual	107,134	99,535	138,200	140,200	142,400	4,200	3.0%
- Other	806,474	858,136	932,400	894,100	924,000	(8,400)	-0.9%
TOTAL FUNDING USES	\$ 1,310,233	\$ 1,395,583	\$ 1,667,800	\$ 1,826,300	\$ 1,743,100	\$ 75,300	4.5%

STAFFING					
Full-Time Positions	16.67	16.67	16.67	16.67	16.67
Part-Time Positions	0.84	1.01	1.09	1.09	1.09

Fiscal Year 2026 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.
- ✓ Increase the number of BPW vehicles we maintain without needing to increase staffing.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue to work with the BPW on shared capital improvement projects, particularly as the BPW prioritizes water main and water service replacements.
- ✓ Work with businesses / developers to identify opportunities to improve City infrastructure.

Goal 3: To Continually Improve the City Organization

- ✓ Improve the vehicle lease program and expand the future planning effort.
- ✓ Invest training vehicle maintenance staff on transition to greener fleet.

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.





Performance Measures

		CY-2022 Actual	CY-2023 Actual	CY-2024 Projected	CY-2025 Projected	Strategic Goals*			
						1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Total Mileage of Street System Maintained (does not include State Trunk Line miles)	149.59	149.59	149.59	149.59	✓			
	Mileage Per MDOT Act 51 Approved Map:							✓	
	Major Streets	56.88	56.88	56.88	56.88				
	Local Streets	92.71	92.71	92.71	92.71				
	Street Cut Permits issued: Utility Repair or New Construction (calendar year)	286	280	300	300			✓	
	Amount of Asphalt Used for Street Patching & Repairing (tons) (reflects January to December)	306	839	600	600			✓	
	Amount of Concrete Used for Sidewalk Repairs (yards) (calendar year)	106	135	125	125			✓	
	Amount of Salt Used for Winter Road Maintenance (tons) (calendar year)	3,354	1,723	2,500	2,500			✓	
	Amount of Liquid De-icing Used - Winter Road Mtce (gallons) (calendar year)	41,100	19,160	30,000	30,000			✓	
	Number of Street Sweeper Hours Operated (reflects January to December)	2,190	2,005	2,000	2,000			✓	
		CY2022 Actual	CY2023 Actual	CY2024 Projected	CY2025 Projected				
	Fall Leaf Pickup:								
	Streets Division Costs (personnel and equipment)	\$228,242	\$247,150	\$225,000	\$230,000	✓			
	Removal Costs	\$8,250	\$8,250	\$8,500	\$9,000	✓			
	Number of Loads to Renewed Earth (Special Load)	1	1	1	1	✓			
	Number of Loads to City Compost Site (approximate)	1,000	1,000	1,000	1,000	✓			
	Number of Hours Worked by Streets Division Personnel	2,049	2,441	2,000	2,000	✓			
	Spring Cleanup:								
	Streets Division Costs (personnel and equipment)	\$110,000	\$99,319	\$105,000	\$110,000	✓			
	Removal Costs	\$21,749	\$17,834	\$20,000	\$21,000	✓			
	Number of Hours Worked by Streets Division Personnel	1,075	1,038	1,075	1,075	✓			

* 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



Due to City composting efforts, zero topsoil is purchased by departments.



Overview

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

Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	5,316	-	25,000	30,000	25,000	-	0.0%
Unallocated Revenue	242,777	295,054	356,700	386,900	410,800	54,100	15.2%
TOTAL FUNDING SOURCES	\$ 248,093	\$ 295,054	\$ 381,700	\$ 416,900	\$ 435,800	\$ 54,100	14.2%
FUNDING USES -							
Personnel Services	169,758	209,821	288,700	317,500	342,100	53,400	18.5%
Other Expenditures							
- Supplies / Maintenance	5,427	4,206	4,000	5,000	3,500	(500)	-12.5%
- Contractual	49,038	54,792	59,000	65,000	61,600	2,600	4.4%
- Other	23,870	26,235	30,000	29,400	28,600	(1,400)	-4.7%
TOTAL FUNDING USES	\$ 248,093	\$ 295,054	\$ 381,700	\$ 416,900	\$ 435,800	\$ 54,100	14.2%

STAFFING					
Full-Time Positions	3.35	3.35	3.35	3.35	3.35
Part-Time Positions	0.20	0.30	0.69	0.69	0.69

Performance Measures

		FY-2022 Actual	FY-2023 Actual	FY-2024 Projected	FY-2025 Projected	Strategic Goals*			
						1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Calendar Year					✓			
	Construction Projects in Process	10	12	18	16				✓
	Total Miles of Streets Reconstructed	2.29	2.24	1.85	1.00				✓
	Total Miles of Streets Resurfaced	4.67	2.11	4.50	5.40				✓
	New Sidewalk Constructed/Reconstructed	0.23	1.80	2.10	2.25				✓
	Sidewalk Repair Activities (square feet)	12,500	10,755	10,000	10,000				✓
	Total Miles of Bike Lane Added	1.40	-	-	1.50				✓

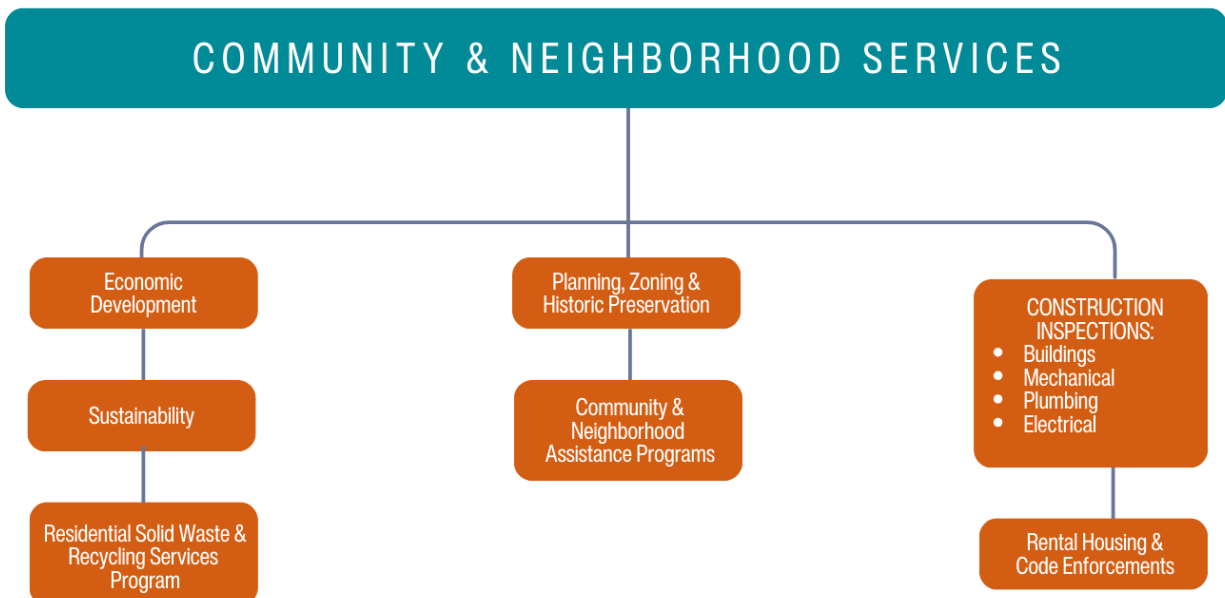
* Strategic Goals:

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>





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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	22,500	7,500	-	20,000	-	-	0.0%
Charges for Services	8,210	8,668	7,500	7,500	7,500	-	0.0%
Unallocated Revenue	347,066	330,203	458,300	458,300	472,300	14,000	3.1%
TOTAL FUNDING SOURCES	\$ 377,776	\$ 346,371	\$ 465,800	\$ 485,800	\$ 479,800	\$ 14,000	3.0%
FUNDING USES -							
Personnel Services	268,773	289,761	299,700	357,200	370,700	71,000	23.7%
Other Expenditures							
- Supplies / Maintenance	2,856	2,452	3,400	2,900	2,900	(500)	-14.7%
- Contractual	95,588	46,268	145,500	110,600	91,700	(53,800)	-37.0%
- Other	10,559	7,890	17,200	15,100	14,500	(2,700)	-15.7%
TOTAL FUNDING USES	\$ 377,776	\$ 346,371	\$ 465,800	\$ 485,800	\$ 479,800	\$ 14,000	3.0%

STAFFING					
Full-Time Positions	2.55	2.90	2.90	2.90	2.90
Part-Time Positions	0.38	0.00	0.00	0.00	0.00



Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Planning Commission and Staff								✓
	Site Plan Reviews								✓
	Planning Commission Approvals	20	13	12	12				
	Administrative Approvals	24	17	10	10				
	Extensions	1	2	1	1				
	Amendments	2	2	1	1				
	Approved Administrative Non-Res. Sq.Ft.	450,000	582,801	150,000	150,000				
	Approved Non-Res. Sq.Ft.(PC)	450,000	1,755,323	150,000	150,000				
	New Construction	15	14	12	12				
	Additions	10	9	12	12				
	Approved Residential Units	350	57	100	100				✓
	Infill Review (Commission)	-							✓
	Infill Review (by Staff)	8	7	6	6				✓
	Recommendations to City Council								✓
	Rezoning	3	3	2	2				
	Text Amendments	2	3	2	2				
	Street Vacations	1	-	2	2				
	Master Plan Amendments	1	1	2	2				
	Other	1	-	2	2				
	Study Session Items	15	14	14	14				✓
	Historic District Commission								
	Community Education Sessions	1	-	1	1		✓		✓
	Certificates of Appropriateness Reviewed	50	52	40	45				✓
	Certificates of Appropriateness Approved	47	46	38	45				✓
	Certificates of Appropriateness Denied	3	6	2	-				✓

* Strategic Goals:

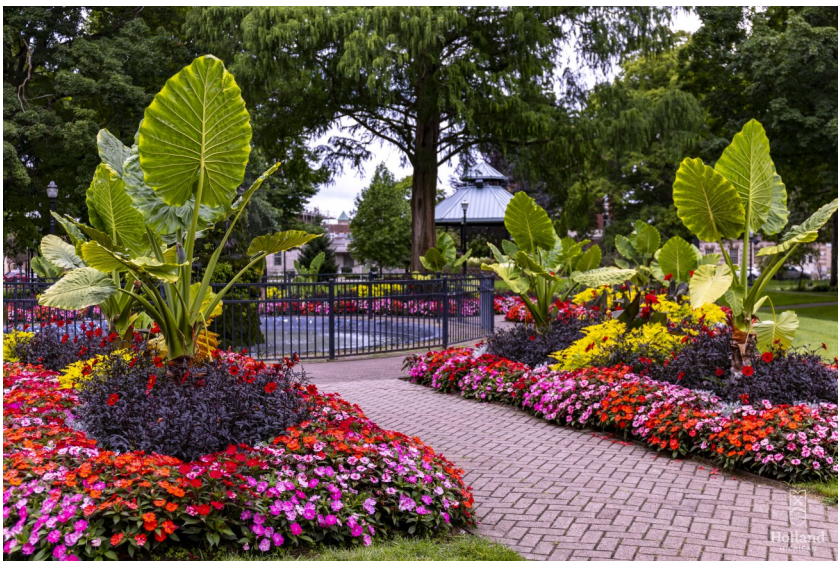
1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders

Fiscal Year 2026 Department Objectives

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

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue to make progress with the implementation of:
 - City Master Plan
 - Historic Preservation Program
 - Neighborhood Visioning Plans
 - Neighborhood Improvement Committee's Blueprint for Flourishing Neighborhoods
 - Non-Motorized Transportation Plan
- ✓ Coordinate with other departments/agencies to assist with the promotion of items from the City of Holland Master Plan.
- ✓ Hold community education session (s) to cultivate relationship between Historic District Commission and community.
- ✓ Work with MEDC to identify willing property owners to market property through the Redevelopment Ready Communities program.



Overview

Protects and improves the environment and well-being of Holland 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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Licenses and Permits	21,157	23,104	21,100	21,100	21,500	400	1.9%
Charges for Services	291,722	279,943	338,800	305,600	305,600	(33,200)	-9.8%
Fines and Forfeitures	100	-	100	-	-	(100)	-100.0%
Unallocated Revenue	225,627	215,641	197,400	239,600	281,000	83,600	42.4%
TOTAL FUNDING SOURCES	\$ 538,606	\$ 518,688	\$ 557,400	\$ 566,300	\$ 608,100	\$ 50,700	9.1%

FUNDING USES -							
Personnel Services	459,766	445,669	476,400	491,800	517,700	41,300	8.7%
Other Expenditures							
- Supplies /Maintenance	6,171	5,622	6,900	4,800	4,900	(2,000)	-29.0%
- Contractual	42,992	42,980	48,500	47,500	53,100	4,600	9.5%
- Other	29,677	24,417	25,600	22,200	32,400	6,800	26.6%
TOTAL FUNDING USES	\$ 538,606	\$ 518,688	\$ 557,400	\$ 566,300	\$ 608,100	\$ 50,700	9.1%

STAFFING					
Full-Time Positions	4.88	4.60	4.60	4.60	4.60



Fiscal Year 2026 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

- ✓ Ensure UDO continues to be a uniform, consistent, and easy to understand zoning code with occasional updates as necessary to reflect the goals of the City.
- ✓ 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-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Rental Housing - Initial Inspections - Properties	524	290	330	330				✓
	Rental Housing - Initial Inspections - Units	1,700	846	1,200	1,000				✓
	Zoning Permits Issued	341	378	348	360				✓
	Inoperable Vehicles Inspections	1,094	685	520	600				✓
	Garbage and Rubbish Inspections	784	639	650	650				✓
	Housing Code Enforcement Inspections	1,001	847	900	850				✓
	Long Grass Inspections	1,421	1,640	1,300	1,400				✓
	Point of Sale Smoke Detector Inspections	385	303	400	350				✓

* 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 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Licenses and Permits	2,988,895	2,025,192	1,300,000	1,530,000	1,350,000	50,000	3.8%
Charges for Services	33,573	30,947	20,200	25,100	25,100	4,900	24.3%
Fines and Forfeitures	317	356	400	-	-	(400)	-100.0%
Unallocated Revenue	(2,043,612)	(893,631)	(120,300)	(352,700)	(124,500)	(4,200)	3.5%
TOTAL FUNDING SOURCES	\$ 979,173	\$ 1,162,864	\$ 1,200,300	\$ 1,202,400	\$ 1,250,600	\$ 50,300	4.2%
FUNDING USES -							
Personnel Services	761,230	900,686	994,200	1,000,300	1,028,700	34,500	3.5%
Other Expenditures							
- Supplies / Maintenance	4,897	10,694	6,600	5,100	5,300	(1,300)	-19.7%
- Contractual	118,083	159,417	114,000	117,100	126,900	12,900	11.3%
- Other	89,737	92,067	85,500	79,900	89,700	4,200	4.9%
Capital Outlay	5,226	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 979,173	\$ 1,162,864	\$ 1,200,300	\$ 1,202,400	\$ 1,250,600	\$ 50,300	4.2%

STAFFING					
Full-Time Positions	7.50	9.25	9.25	9.25	9.25
Part-Time Positions	1.14	1.00	0.63	0.63	0.73





Fiscal Year 2026 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 to encourage and promote the use of BS&A Online for basic property information, permits, and inspection records.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Encourage all contractors to use the online BS&A portal for applying for permits and paying permit fees.
- ✓ Utilize new tools to electronically track permit records to ensure efficient processing and issuing of permits.
- ✓ Continue "housekeeping" efforts to archive old data, scan documents for retention, and update permit records.

Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
						1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Plumbing Permits	645	614	600	600				✓
	Mechanical Permits	805	750	850	800				✓
	Electrical Permits	780	738	660	700				✓
	Building Permits	940	791	900	800				✓
	Building Construction Valuation	\$534,708,482	\$320,176,014	\$174,000,000	\$108,000,000				✓
	Zeeland City Mechanical & Plumbing Inspections Contract	337	373	350	350				✓

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

Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Other	-	4,487	-	3,600	-	-	0.0%
Unallocated Revenue	155,745	133,984	145,200	111,000	111,200	(34,000)	-23.4%
TOTAL FUNDING SOURCES	\$ 155,745	\$ 138,471	\$ 145,200	\$ 114,600	\$ 111,200	\$ (34,000)	-23.4%

FUNDING USES -							
Personnel Services	80,331	59,233	54,200	25,500	24,100	(30,100)	-55.5%
Other Expenditures							
- Supplies / Maintenance	63	17	500	500	500	-	0.0%
- Contractual	61,632	73,510	78,600	77,500	74,700	(3,900)	-5.0%
- Other	13,719	5,711	11,900	11,100	11,900	-	0.0%
TOTAL FUNDING USES	\$ 155,745	\$ 138,471	\$ 145,200	\$ 114,600	\$ 111,200	\$ (34,000)	-23.4%

STAFFING					
Full-Time Positions	0.75	0.50	0.50	0.50	0.50

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Community Development Block Grant								
	Home Repair Program - completed projects	47	42	44	44				✓
	Number of CDBG subgrantees (non-profit partners)	4	4	4	4				✓
	Fair Housing Ctr of WMI - hours of education provided	27	27	25	25				✓
	Neighborhood Development								
	Number of Neighborhood Connection neighborhoods	6	6	6	6	✓			
	Events held by NC organizations	123	177	175	175	✓			
	Neighborhood Block Parties	43	44	45	46	✓			
	Neighborhood Mini-Grants funded	1	3	3	4	✓			
	Home Energy Improvement Programs								
	Home Energy 101 - residential units audited	326	180	250	250				✓

* Strategic Goals:

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

Fiscal Year 2026 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

- ✓ Continue support of the five current Neighborhood Connection organizations working within six neighborhoods in order to support their neighborhood improvement and development efforts.
- ✓ Evaluate need and feasibility with respect to creation of new Neighborhood Connection organizations to represent other neighborhoods not currently served.
- ✓ Strategic implementation of the Blueprint for Flourishing Neighborhoods document, in particular the prioritized strategies identified by the Neighborhood Improvement Committee.
- ✓ Continue collaboration with area affordable housing groups for the purpose of increasing the supply of affordable housing units.
- ✓ Continue and enhance partnerships with CDBG subrecipient organizations.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue operation of the Home Repair program.
- ✓ Continue operation of the Home Energy 101 program.
- ✓ Continue to conduct "need and feasibility evaluations" relative to establishing additional programs designed to preserve and improve affordable housing within the City.
- ✓ Implement ADA/accessibility improvements as recommended in recently completed accessibility reviews and continue assessment of other ADA compliance needs or recommendations.



Overview

Fosters an environment where businesses 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	32,002	12,975	20,800	7,000	9,300	(11,500)	-55.3%
Other	20,000	-	-	-	-	-	-
Transfers In	67,816	104,833	109,100	-	-	(109,100)	-100.0%
Unallocated Revenue	146,047	200,399	159,400	282,900	288,100	128,700	80.7%
TOTAL FUNDING SOURCES	\$ 265,865	\$ 318,207	\$ 289,300	\$ 289,900	\$ 297,400	\$ 8,100	2.8%

FUNDING USES -							
Personnel Services	69,388	119,112	114,600	113,400	116,800	2,200	1.9%
Other Expenditures							
- Supplies /Maintenance	37,053	34,624	300	300	300	-	0.0%
- Contractual	107,338	109,094	113,300	117,600	120,100	6,800	6.0%
- Other	52,086	55,377	61,100	58,600	60,200	(900)	-1.5%
TOTAL FUNDING USES	\$ 265,865	\$ 318,207	\$ 289,300	\$ 289,900	\$ 297,400	\$ 8,100	2.8%

STAFFING					
Full-Time Positions	0.60	0.90	0.90	0.90	0.90
Part-Time Positions	0.57	0.13	0.00	0.00	0.00

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Industrial Expansions	*	6	5	2	✓			✓
	Industrial Investment	*	\$274 million	\$46 million	\$45 million	✓			✓
	Industrial Jobs Created	*	294	200	100	✓			✓
	Housing Development Approved	*	6	2	1	✓			✓
	Housing Units Approved	*	403	72	25	✓			✓
	Industrial Facilities Tax Abatements	*	6	5	2	✓			✓
	Housing Incentives Granted	*	4	2	2	✓			✓

* Began tracking in FY2024.

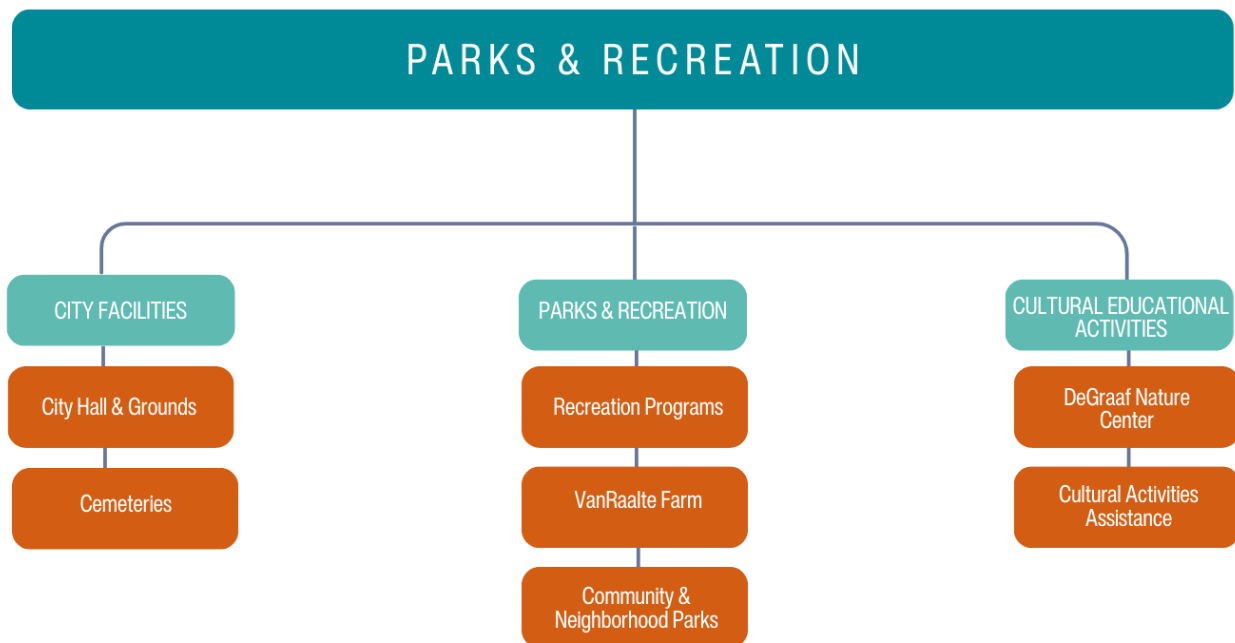
* Strategic Goals:

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

Overview

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

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





Overview

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

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	207,611	230,695	239,800	244,500	257,300	17,500	7.3%
TOTAL FUNDING SOURCES	\$ 207,611	\$ 230,695	\$ 239,800	\$ 244,500	\$ 257,300	\$ 17,500	7.3%
FUNDING USES -							
Personnel Services	29,892	33,561	52,800	44,300	46,400	(6,400)	-12.1%
Other Expenditures							
- Supplies / Maintenance	13,385	14,286	8,800	7,900	18,000	9,200	104.5%
- Contractual	59,217	61,819	58,600	71,300	74,000	15,400	26.3%
- Other	105,117	121,029	114,600	116,000	118,900	4,300	3.8%
Capital Outlay	-	-	5,000	5,000	-	(5,000)	-100.0%
TOTAL FUNDING USES	\$ 207,611	\$ 230,695	\$ 239,800	\$ 244,500	\$ 257,300	\$ 17,500	7.3%

STAFFING					
Full-Time Positions	0.30	0.30	0.30	0.30	0.30
Part-Time Positions	0.00	0.24	0.48	0.48	0.26

Fiscal Year 2026 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

- ✓ 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

- ✓ Weed flower beds at least twice monthly during growing season.
- ✓ Respond to work requests within two business days.



Overview

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

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	347,388	310,133	397,000	341,200	388,000	(9,000)	-2.3%
Transfers In	6,031	60,447	5,400	57,200	-	(5,400)	-100.0%
Unallocated Revenue	314,539	460,059	529,900	551,100	567,800	37,900	7.2%
TOTAL FUNDING SOURCES	\$ 667,958	\$ 830,639	\$ 932,300	\$ 949,500	\$ 955,800	\$ 23,500	2.5%
FUNDING USES -							
Personnel Services	378,674	474,202	568,200	593,300	610,100	41,900	7.4%
Other Expenditures							
- Supplies /Maintenance	15,605	28,807	29,400	29,400	54,600	25,200	85.7%
- Contractual	44,071	44,947	54,300	40,300	50,100	(4,200)	-7.7%
- Other	229,608	230,033	230,400	229,300	231,000	600	0.3%
Capital Outlay	-	52,650	50,000	57,200	10,000	(40,000)	-80.0%
TOTAL FUNDING USES	\$ 667,958	\$ 830,639	\$ 932,300	\$ 949,500	\$ 955,800	\$ 23,500	2.5%

STAFFING					
Full-Time Positions	4.62	5.62	5.62	5.62	5.62
Part-Time Positions	1.92	1.78	2.00	2.00	2.30

FUN FACT

In FY 2025 the City added two columbariums to Pilgrim Cemetery. The increase in FY 2026 is related to additional controlled capital supplies needed for cemetery maintenance.



Fiscal Year 2026 Department Objectives

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

- ✓ Continue work on being a welcoming community by providing a tranquil and peaceful location for families to mourn and celebrate loved ones.
- ✓ Encourage and promote use of cemetery technology/mapping.

Goal 3: To Continually Improve the City Organization

- ✓ Maintain and enhance the culture of collaboration and teamwork.
- ✓ Begin planning expansion of Pilgrim Home.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Enhance options for burials within cemeteries.
- ✓ Sell 40 outdoor & 10 indoor columbarium units.

Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
		1	2	3	4				
- - PERFORMANCE MEASURES - -									
Output	Lot Sales:								
	Pilgrim Home Cemetery	124	92	119	90			✓	
	Graafschap Cemetery	53	28	5	20			✓	
	Pilgrim Home Cemetery Burials (Annual):								
	Full Body Burial	113	105	116	110			✓	
	Cremation Burial	94	70	84	75			✓	
	Total Burial	207	175	200	185				
	% of Full Body to Cremation Burial	83.19%	83.19%	72.41%	68.18%			✓	
	Graafschap Cemetery Burials (Annual):								
	Full Body Burial	45	25	36	20			✓	
	Cremation Burial	21	27	27	25			✓	
	Total Burial	66	52	63	45				
	% of Full Body to Cremation Burial	46.67%	108.00%	75.00%	125.00%			✓	
	Marker Foundation Installations:								
	Pilgrim Home Cemetery	191	158	145	165			✓	
	Graafschap Cemetery	61	57	60	55			✓	
	Niche Sales								
	Pilgrim Home Cemetery Indoor Columbarium	26	7	5	10			✓	
	Pilgrim Home Outdoor Columbarium	-	-	10	25			✓	
	Graafschap Cemetery Outdoor Columbarium	-	-	10	15			✓	

* 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	-	-	-	2,200	5,000	5,000	100.0%
Charges for Services	426,303	352,279	602,500	643,900	730,200	127,700	21.2%
Interest & Rents	19,801	19,217	26,000	26,000	28,500	2,500	9.6%
Other	700	663	-	2,000	1,000	1,000	100.0%
Unallocated Revenue	1,063,768	1,257,554	1,308,200	1,183,300	1,189,800	(118,400)	-9.1%
TOTAL FUNDING SOURCES	\$ 1,510,572	\$ 1,629,713	\$ 1,936,700	\$ 1,857,400	\$ 1,954,500	\$ 17,800	0.9%
FUNDING USES -							
Personnel Services	846,838	974,705	1,150,100	1,109,400	1,105,000	(45,100)	-3.9%
Other Expenditures							
- Supplies / Maintenance	136,450	171,703	157,600	164,500	184,300	26,700	16.9%
- Contractual	230,034	249,063	271,500	274,000	323,800	52,300	19.3%
- Other	269,181	228,192	332,500	288,300	316,900	(15,600)	-4.7%
Capital Outlay	28,069	6,050	25,000	21,200	24,500	(500)	-2.0%
TOTAL FUNDING USES	\$ 1,510,572	\$ 1,629,713	\$ 1,936,700	\$ 1,857,400	\$ 1,954,500	\$ 17,800	0.9%

STAFFING					
Full-Time Positions	9.44	9.44	9.44	9.44	8.94
Part-Time Positions	0.87	0.72	0.72	0.72	0.72



Fiscal Year 2026 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

- ✓ Launch Field Sponsorship Program.
- ✓ 80% of programs reach 80% of program capacity.
- ✓ Hit or surpass all cost recovery goals.

Goal 2: To Enhance Connections with Stakeholders

- ✓ One connection with varsity programs each year.
- ✓ \$5,500 of Sal Perez awarded scholarships.
- ✓ 15% growth of newsletter subscribers and 15% of social media subscribers/likes.

Goal 3: To Continually Improve the City Organization

- ✓ Increase adult sports participation by 10%.
- ✓ Meet with an existing/potential community partner each month.
- ✓ Run seven 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.
- ✓ 50% of participation for each elementary school.



Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Youth Athletic Programs Registrations	3,179	3,666	3,800	4,000		✓	✓	✓
	Adult Registrations	2,536	2,408	2,600	2,700	✓	✓	✓	✓
	Non-Athletic Youth Programs Registrations	1,338	1,297	1,400	1,500	✓	✓	✓	✓
	Bouws Pool Attendance	15,500	14,784	15,700	16,000	✓	✓	✓	✓
Efficiency	Scholarship Distribution	\$5,683.00	\$5,023.73	\$6,000.00	\$6,500.00		✓	✓	✓
	Repeat Registrations	81%	83%	80%	80%		✓	✓	✓

* 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, and beautiful parks and facilities for the preservation of the natural beauty of the City and for the enjoyment of all age groups.

Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	36,000	36,600	40,000	37,300	40,000	-	0.0%
Charges for Services	110,736	89,936	63,000	70,700	70,700	7,700	12.2%
Interest & Rents	47,104	46,880	60,500	30,000	30,000	(30,500)	-50.4%
Other	50	-	-	5,400	3,000	3,000	100.0%
Unallocated Revenue	2,082,745	2,309,936	2,476,400	2,610,500	2,895,900	419,500	16.9%
TOTAL FUNDING SOURCES	\$ 2,276,635	\$ 2,483,352	\$ 2,639,900	\$ 2,753,900	\$ 3,039,600	\$ 399,700	15.1%

FUNDING USES -							
Personnel Services	1,146,268	1,168,301	1,313,900	1,369,800	1,537,000	223,100	17.0%
Other Expenditures							
- Supplies /Maintenance	183,567	220,336	265,900	311,800	326,300	60,400	22.7%
- Contractual	170,742	280,297	302,300	309,400	314,700	12,400	4.1%
- Other	776,058	770,700	730,600	738,200	811,600	81,000	11.1%
Capital Outlay	-	43,718	27,200	24,700	50,000	22,800	83.8%
TOTAL FUNDING USES	\$ 2,276,635	\$ 2,483,352	\$ 2,639,900	\$ 2,753,900	\$ 3,039,600	\$ 399,700	15.1%

STAFFING					
Full-Time Positions	11.36	10.36	10.36	10.36	11.36
Part-Time Positions	9.72	8.05	8.04	8.04	8.85



Fiscal Year 2026 Department Objectives

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

- ✓ Encourage and promote use of forestry technology/mapping throughout the community.
- ✓ Increase volunteerism by 40%

Goal 3: To Continually Improve the City Organization

- ✓ Improve greenhouse operations through planting efficiency & maintenance. Striving for a waste/loss of less than 15% of all plants grown in the greenhouse.
- ✓ Maintain and enhance the culture of collaboration and teamwork.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Reduce sidewalk plow damage by 25%.
- ✓ Plant more trees than we remove in the City.
- ✓ 75% or greater survival of planted trees with water bags being installed on all new trees planted.

Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
						1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Forestry Activities							✓	
	Trees Planted	154	241	200	200				
	Trees Trimmed	552	167	400	400				
	Trees Removed	120	146	130	130				
	Stump Removal	134	298	250	250				
	Tulip Beds & Lanes - Annual Tulip Planting	363,500	440,000	440,000	440,000			✓	
	Greenhouse Planting - (Greenhouse at capacity)	100,000	100,000	100,000	100,000			✓	
	Total Area Maintained by Park Personnel (Acres)	416 acres	416 acres	416 acres	416 acres			✓	
	Number of Events in Park Facilities	150	150	160	175			✓	

*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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	79,396	69,716	54,700	49,400	46,500	(8,200)	-15.0%
TOTAL FUNDING SOURCES	\$ 79,396	\$ 69,716	\$ 54,700	\$ 49,400	\$ 46,500	\$ (8,200)	-15.0%
FUNDING USES -							
Personnel Services	9,402	9,426	12,000	7,000	4,200	(7,800)	-65.0%
Other Expenditures							
- Supplies / Maintenance	1,407	2,102	3,300	3,300	3,300	-	0.0%
- Contractual	35,252	31,613	8,300	8,300	7,700	(600)	-7.2%
- Other	33,335	26,575	31,100	30,800	31,300	200	0.6%
TOTAL FUNDING USES	\$ 79,396	\$ 69,716	\$ 54,700	\$ 49,400	\$ 46,500	\$ (8,200)	-15.0%
STAFFING							
Full-Time Positions	0.04	0.04	0.04	0.04	0.04		
Part-Time Positions	0.31	0.24	0.23	0.23	0.00		

Fiscal Year 2026 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 by providing a space for the community to recreate and learn about the environment.
- ✓ 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

- ✓ Update and improve trail system at DeGraaf.
- ✓ Continue to work with Outdoor Discovery Center to offer exceptional programming opportunities.
- ✓ Work to move the Log Cabin to a different location in the City.

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Unallocated Revenue	101,367	1,408	-	100	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 101,367	\$ 1,408	\$ -	\$ 100	\$ -	\$ -	0.0%
FUNDING USES -							
- Contractual	1,367	1,408	-	100	-	-	0.0%
Transfers Out	100,000	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 101,367	\$ 1,408	\$ -	\$ 100	\$ -	\$ -	0.0%



Effective FY 2024, activity has been transferred to other funds and will no longer be reported as a separate General Fund department.



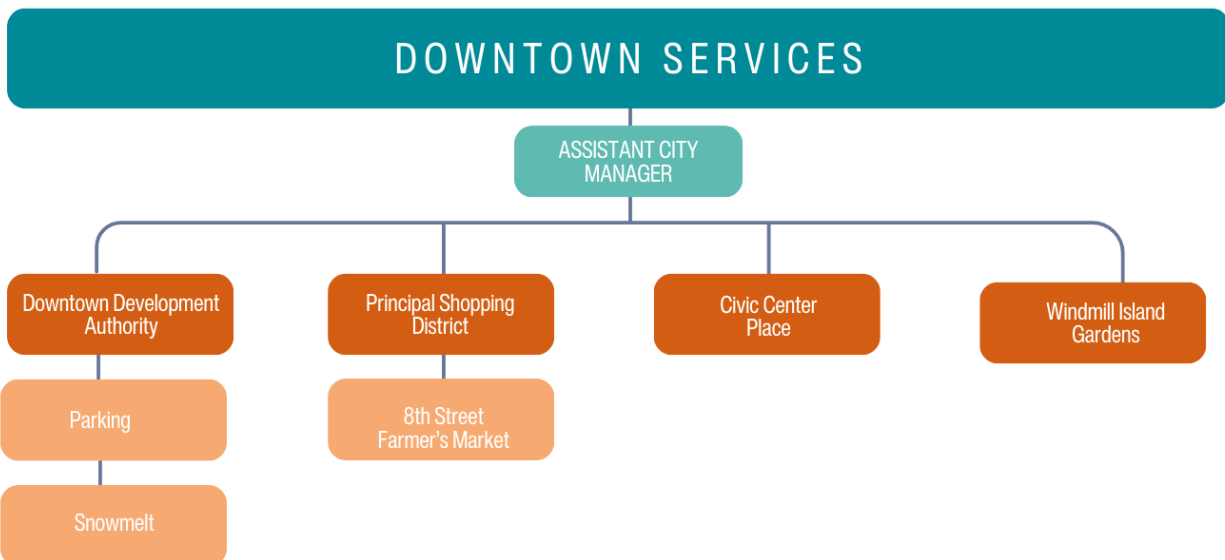
Overview

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>



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	-	-	-	-	-	-	-
Intergovernmental	43,084	30,931	32,000	31,800	26,000	(6,000)	-18.8%
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	109,792	127,600	111,400	111,500	121,500	10,100	9.1%
Fines and Forfeitures	-	-	-	-	-	-	-
Interest & Rents	-	-	-	-	-	-	-
Other	8,724	8,790	10,000	8,500	8,500	(1,500)	-15.0%
Transfers In	-	-	-	-	-	-	-
Unallocated Revenue	33,884	42,468	78,400	82,200	34,100	(44,300)	-56.5%
TOTAL FUNDING SOURCES	\$ 195,484	\$ 209,789	\$ 231,800	\$ 234,000	\$ 190,100	\$ (41,700)	-18.0%
FUNDING USES -							
Personnel Services	71,398	82,811	89,700	105,000	101,100	11,400	12.7%
Other Expenditures							
- Supplies / Maintenance	6,289	6,026	18,500	17,100	7,100	(11,400)	-61.6%
- Contractual	36,462	45,071	39,100	39,800	14,800	(24,300)	-62.1%
- Other	81,335	75,881	84,500	72,100	67,100	(17,400)	-20.6%
TOTAL FUNDING USES	\$ 195,484	\$ 209,789	\$ 231,800	\$ 234,000	\$ 190,100	\$ (41,700)	-18.0%

STAFFING					
Full-Time Positions	0.40	0.40	0.40	0.40	0.10
Part-Time Positions	1.05	0.93	1.03	1.03	1.33





Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Holland Farmers Market Program Measurements								✓
	Wednesday Markets Held Each Season	29	29	29	29				
	Saturday Markets Held Each Season	31	31	32	32				
	Winter Markets Held Each Season	8	8	8	8				
	Total Number of Daily Vendors	56	60	50	55				
	Total Number of Seasonal Vendors	27	28	33	33				
	Special Events and Promotions	2	2	2	2				
	Kids Activity Dates	10	10	10	10				
	Classes and Workshops Held	5	5	4	4				
	Ottawa Food Donation Program Dates	25	25	20	20				
	Community Action House Gleaning Dates	31	31	28	28				
	Holland Farmers Market Revenues					✓			
	Total Market Stall Rental Revenue	\$ 101,000	\$ 114,000	\$ 100,000	\$ 100,000				
	EBT Program (Bridge Cards)	\$ 32,000	\$ 20,000	\$ 25,000	\$ 25,000				
	Corporate Sponsorships	\$ 9,000	\$ 8,500	\$ 8,500	\$ 8,500				
	5% Bridge Card Vendor Fees	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000				
	Market Bucks Sold	\$ 7,000	\$ 4,500	\$ 10,000	\$ 10,000				
	Market Merchandise Sold	\$ 1,000	\$ 8,000	\$ 10,000	\$ 10,000				
	Poster Contest Entry Fee *	N/A	N/A	\$ 500	\$ 500				
	Classes and Events	\$ 500	\$ 1,200	\$ 1,000	\$ 1,000				
Efficiency	Occupancy of Market Stalls								✓
	Spring (May - June)	84%	90%	90%	82%				
	Summer (July - August)	86%	95%	95%	85%				
	Fall (September - October)	84%	90%	90%	74%				
	Winter (November - December)	68%	75%	75%	51%				
	Indoor Winter Market (January - April)	88%	90%	90%	80%				

* 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

** New Performance Measure Starting FY25

Fiscal Year 2026 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Work on increasing revenues by adding additional merchandise to our market merchandise line, expanding sales opportunities for merchandise, encouraging the market manager to on-board new vendors for the shoulder seasons (spring, fall, and winter), and seek additional sponsorships.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Explore enhancing our field trip program at the Holland Farmers Market by working with a partner organization or hiring a part-time staff member to create a more educational and interactive field trip experience for teachers and students. This may involve developing a fee schedule for groups to help offset related expenses, all with the goal of educating our youngest

Goal 3: To Provide Quality Services to All Stakeholders

- ✓ Rebrand our educational Summer Enrichment Series classes and work with other City departments, like the Holland Civic Center, Holland Parks and Recreation, and the sustainability staff to enhance market programming.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue to work on filling the gaps of food access in our community through our continued partnership with Community Action House, while exploring new opportunities with Holland Public Schools, Latin Americans United for Progress, and MAX Transit, among others.





Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Transfers In	154,070	370,749	-	35,000	-	-	0.0%
Unallocated Revenue	(94,938)	(361,764)	183,300	(24,400)	310,300	127,000	69.3%
TOTAL FUNDING SOURCES	\$ 59,132	\$ 8,985	\$ 183,300	\$ 10,600	\$ 310,300	\$ 127,000	69.3%
FUNDING USES -							
Other Expenditures							
- Other	59,132	8,985	5,000	10,600	5,000	-	0.0%
Transfers Out		-	178,300	-	305,300	127,000	71.2%
TOTAL FUNDING USES	\$ 59,132	\$ 8,985	\$ 183,300	\$ 10,600	\$ 310,300	\$ 127,000	69.3%



GENERAL FUND

PERMANENT FUND

(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

Summary

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.

The following is a summary of all permanent funds. The fund is detailed on the following page.

Description			FY 2025	FY 2025	FY 2026	Change in Budget	
	FY 2023	FY 2024	Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	84,563	51,475	64,500	95,000	85,000	20,500	31.8%
Interest & Rents	154,970	221,572	4,000	8,000	5,000	1,000	25.0%
TOTAL FUNDING SOURCES	\$ 239,533	\$ 273,047	\$ 68,500	\$ 103,000	\$ 90,000	\$ 21,500	31.4%
FUNDING USES -							
Transfers Out	6,031	60,447	58,000	57,200	-	(58,000)	-100.0%
TOTAL FUNDING USES	\$ 6,031	\$ 60,447	\$ 58,000	\$ 57,200	\$ -	\$ (58,000)	-100.0%



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	84,563	51,475	64,500	95,000	85,000	20,500	31.8%
Interest & Rents	154,970	221,572	4,000	8,000	5,000	1,000	25.0%
TOTAL FUNDING SOURCES	\$ 239,533	\$ 273,047	\$ 68,500	\$ 103,000	\$ 90,000	\$ 21,500	31.4%
FUNDING USES -							
Transfers Out	6,031	60,447	58,000	57,200	-	(58,000)	-100.0%
TOTAL FUNDING USES	\$ 6,031	\$ 60,447	\$ 58,000	\$ 57,200	\$ -	\$ (58,000)	-100.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ 233,502	\$ 212,600	\$ 10,500	\$ 45,800	\$ 90,000		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	2,542,738	2,755,338	2,765,838	2,801,138	2,891,138		
FUND EQUITY	\$ 2,542,738	\$ 2,755,338	\$ 2,765,838	\$ 2,801,138	\$ 2,891,138		

GENERAL FUND

PERMANENT FUND

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
- Opioid Settlement 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

Summary

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

The following is a summary of all special revenue funds. Each fund is detailed in the following pages.

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	2,472,278	2,970,248	2,956,300	2,959,900	3,007,600	51,300	1.7%
Intergovernmental	6,854,067	7,016,599	6,948,600	7,033,700	7,086,800	138,200	2.0%
Licenses and Permits	472,668	472,546	450,000	433,000	342,000	(108,000)	-24.0%
Charges for Services	119,893	175,472	99,500	111,500	124,600	25,100	25.2%
Interest & Rents	260,761	276,978	144,500	185,600	126,100	(18,400)	-12.7%
Other	123,103	176,823	60,700	77,300	64,700	4,000	6.6%
Transfers In	449,029	1,001,166	475,000	675,000	475,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 10,751,799	\$ 12,089,832	\$ 11,134,600	\$ 11,476,000	\$ 11,226,800	\$ 92,200	0.8%
FUNDING USES -							
Personnel Services	1,625,869	1,759,765	2,001,100	1,832,100	1,984,200	(16,900)	-0.8%
Other Expenditures							
- Supplies / Maintenance	373,647	341,800	426,300	435,200	447,700	21,400	5.0%
- Contractual	591,146	710,641	1,271,900	1,200,500	1,086,900	(185,000)	-14.5%
- Other	1,607,543	1,522,840	1,731,300	1,621,700	1,652,200	(79,100)	-4.6%
Capital Outlay	1,978,483	3,358,644	4,480,000	4,380,000	3,480,600	(999,400)	-22.3%
Transfers Out	3,426,219	3,560,885	5,423,900	5,354,500	4,864,400	(559,500)	-10.3%
TOTAL FUNDING USES	\$ 9,602,907	\$ 11,254,575	\$ 15,334,500	\$ 14,824,000	\$ 13,516,000	\$ (1,818,500)	-11.9%

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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	4,445,024	4,536,419	4,643,400	4,642,300	4,730,400	87,000	1.9%
Licenses and Permits	16,538	30,630	30,000	35,000	35,000	5,000	16.7%
Charges for Services	10,054	900	-	-	-	-	-
Interest & Rents	59,831	180,312	40,000	40,000	10,000	(30,000)	-75.0%
Other	10,259	31,518	10,000	-	-	(10,000)	-100.0%
TOTAL FUNDING SOURCES	\$ 4,541,706	\$ 4,779,779	\$ 4,723,400	\$ 4,717,300	\$ 4,775,400	\$ 52,000	1.1%
FUNDING USES -							
Personnel Services	629,718	689,163	736,900	593,800	682,500	(54,400)	-7.4%
Other Expenditures							
- Supplies / Maintenance	176,737	193,726	204,400	227,400	227,900	23,500	11.5%
- Contractual	216,246	173,034	467,200	405,600	411,600	(55,600)	-11.9%
- Other	521,377	644,378	599,600	608,700	607,700	8,100	1.4%
Capital Outlay	1,957,878	3,352,992	4,480,000	4,380,000	3,475,000	(1,005,000)	-22.4%
Transfers Out	154,500	-	200,000	200,000	200,000	-	0.0%
TOTAL FUNDING USES	\$ 3,656,456	\$ 5,053,293	\$ 6,688,100	\$ 6,415,500	\$ 5,604,700	\$ (1,083,400)	-16.2%
FUND EQUITY							
INCREASE (DECREASE)	\$ 885,250	\$ (273,514)	\$ (1,964,700)	\$ (1,698,200)	\$ (829,300)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	2,922,444	2,648,930	684,230	950,730	121,430		
FUND EQUITY	\$ 2,922,444	\$ 2,648,930	\$ 684,230	\$ 950,730	\$ 121,430		
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 dollar-for-dollar with locally derived sources (ref: Michigan P.A. 51 of 1951, as amended).

Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	1,145,449	1,175,048	1,167,100	1,198,300	1,222,700	55,600	4.8%
Licenses and Permits	24,104	50,991	40,000	45,000	45,000	5,000	12.5%
Charges for Services	357	-	-	-	-	-	-
Interest & Rents	2,346	5,513	200	2,500	500	300	150.0%
Other	582	-	-	-	-	-	-
Transfers In	154,500	-	200,000	200,000	200,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 1,327,338	\$ 1,231,552	\$ 1,407,300	\$ 1,445,800	\$ 1,468,200	\$ 60,900	4.3%

FUNDING USES -							
Personnel Services	518,472	502,467	649,100	541,400	631,700	(17,400)	-2.7%
Other Expenditures							
- Supplies / Maintenance	159,544	126,310	199,000	198,000	200,000	1,000	0.5%
- Contractual	68,994	78,956	224,200	224,300	184,400	(39,800)	-17.8%
- Other	413,010	377,538	497,500	455,000	486,000	(11,500)	-2.3%
Capital Outlay	711	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 1,160,731	\$ 1,085,271	\$ 1,569,800	\$ 1,418,700	\$ 1,502,100	\$ (67,700)	-4.3%

FUND EQUITY							
INCREASE (DECREASE)	\$ 166,607	\$ 146,281	\$ (162,500)	\$ 27,100	\$ (33,900)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	168,607	314,888	152,388	341,988	308,088		
FUND EQUITY	\$ 168,607	\$ 314,888	\$ 152,388	\$ 341,988	\$ 308,088		

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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	634,003	637,272	540,000	525,000	525,000	(15,000)	-2.8%
Interest & Rents	27,235	40,686	10,000	15,000	15,000	5,000	50.0%
TOTAL FUNDING SOURCES	\$ 661,238	\$ 677,958	\$ 550,000	\$ 540,000	\$ 540,000	\$ (10,000)	-1.8%
FUNDING USES -							
Transfers Out	954,818	821,056	865,000	865,000	1,150,000	285,000	32.9%
TOTAL FUNDING USES	\$ 954,818	\$ 821,056	\$ 865,000	\$ 865,000	\$ 1,150,000	\$ 285,000	32.9%
FUND EQUITY							
INCREASE (DECREASE)	\$ (293,580)	\$ (143,098)	\$ (315,000)	\$ (325,000)	\$ (610,000)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,141,468	998,370	683,370	673,370	63,370		
TOTAL FUND EQUITY	\$ 1,141,468	\$ 998,370	\$ 683,370	\$ 673,370	\$ 63,370		

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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	441,577	465,899	405,000	405,000	405,000	-	0.0%
Interest & Rents	6,902	9,961	2,000	500	500	(1,500)	-75.0%
Transfers In	-	100,000	-	200,000	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 448,479	\$ 575,860	\$ 407,000	\$ 605,500	\$ 405,500	\$ (1,500)	-0.4%
FUNDING USES -							
Transfers Out	500,000	700,000	500,000	500,000	500,000	-	0.0%
TOTAL FUNDING USES	\$ 500,000	\$ 700,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	0.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ (51,521)	\$ (124,140)	\$ (93,000)	\$ 105,500	\$ (94,500)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	137,131	12,991	(80,009)	118,491	23,991		
TOTAL FUND EQUITY	\$ 137,131	\$ 12,991	\$ (80,009)	\$ 118,491	\$ 23,991		

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	1,551,418	1,671,917	1,823,900	1,822,000	1,953,400	129,500	7.1%
Intergovernmental	167,098	181,998	175,900	175,900	176,500	600	0.3%
Interest & Rents	21,832	(123,105)	5,000	20,000	10,000	5,000	100.0%
Transfers In	-	622,666	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,740,348	\$ 2,353,476	\$ 2,004,800	\$ 2,017,900	\$ 2,139,900	\$ 135,100	6.7%

FUNDING USES -							
Transfers Out	1,423,660	1,230,314	3,257,000	3,257,000	2,707,000	(550,000)	-16.9%
TOTAL FUNDING USES	\$ 1,423,660	\$ 1,230,314	\$ 3,257,000	\$ 3,257,000	\$ 2,707,000	\$ (550,000)	-16.9%

FUND EQUITY							
INCREASE (DECREASE)	\$ 316,688	\$ 1,123,162	\$ (1,252,200)	\$ (1,239,100)	\$ (567,100)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	801,977	1,925,139	672,939	686,039	118,939		
TOTAL FUND EQUITY	\$ 801,977	\$ 1,925,139	\$ 672,939	\$ 686,039	\$ 118,939		



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	251,016	260,958	270,700	270,800	279,000	8,300	3.1%
Intergovernmental	1,391		-	-	-	-	-
Charges for Services	41,593	39,729	42,500	43,100	45,000	2,500	5.9%
Interest & Rents	59,750	47,698	39,400	40,100	40,600	1,200	3.0%
TOTAL FUNDING SOURCES	\$ 353,750	\$ 348,385	\$ 352,600	\$ 354,000	\$ 364,600	\$ 12,000	3.4%
FUNDING USES -							
Personnel Services	109,472	112,795	113,500	174,900	137,400	23,900	21.1%
Other Expenditures							
- Supplies / Maintenance	687	4,093	1,900	2,700	3,100	1,200	63.2%
- Contractual	53,794	59,259	57,400	60,200	59,300	1,900	3.3%
- Other	220,676	160,956	274,400	242,800	202,300	(72,100)	-26.3%
Transfers Out		-	-	-	25,000	25,000	-
TOTAL FUNDING USES	\$ 384,629	\$ 337,103	\$ 447,200	\$ 480,600	\$ 427,100	\$ (20,100)	-4.5%

FUND EQUITY					
INCREASE (DECREASE)	\$ (30,879)	\$ 11,282	\$ (94,600)	\$ (126,600)	\$ (62,500)
ENDING BALANCE -					
Designated / Reserved	-	-	-	-	-
Undesignated / Unreserved	199,238	210,520	115,920	83,920	21,420
TOTAL FUND EQUITY	\$ 199,238	\$ 210,520	\$ 115,920	\$ 83,920	\$ 21,420

STAFFING					
Full-Time Positions	0.44	0.44	0.44	0.44	0.44
Part-Time Positions	0.36	0.36	0.36	0.36	0.36

Fiscal Year 2026 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

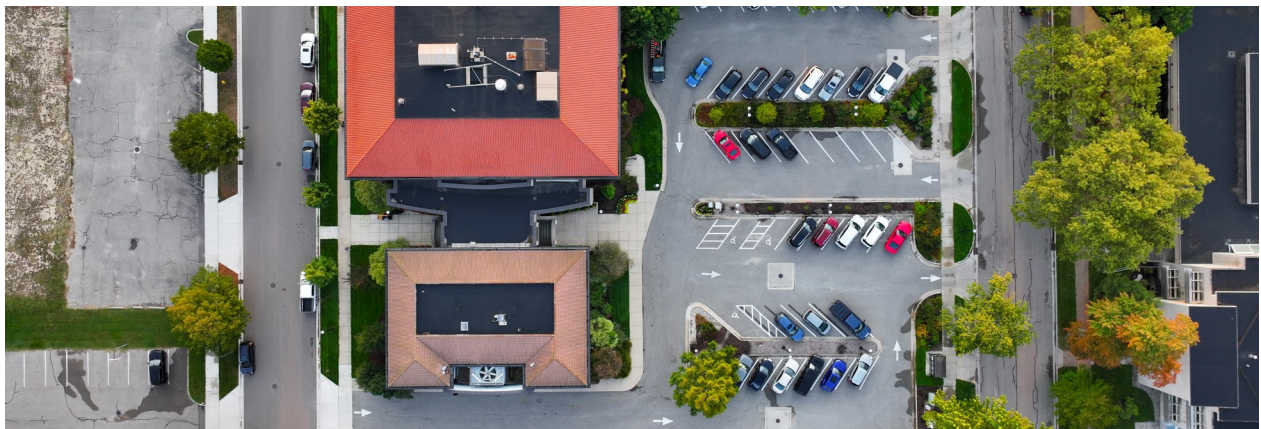
- ✓ Effectively manage the Downtown Parking budget to meet the needs of the current infrastructure while efficiently maintaining the system.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Engage with new and current 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 parking but use of sidewalk and signage as well.



Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Overnight Parking Permits Issued					✓			
	Lots								
	Number	150	165	165	165				
	Revenue	\$26,000	\$21,932	\$22,000	\$23,000				
	Deck								
	Number	10	10	10	10				
	Revenue	\$5,750	\$5,750	\$5,750	\$570				
	Public Off-Street Parking Supply Downtown					✓			
	Lots	16	15	15	15				
	Spaces	899	886	906	915				
	Civic Center Spaces	610	610	610	610				
	Deck Spaces	492	492	492	492				
	Deck Spaces Available 24/7	10	10	10	10				

* 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

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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	354,880	411,492	419,100	424,400	426,900	7,800	1.9%
Interest & Rents	1,705	4,963	1,000	1,000	1,000	-	0.0%
Transfers In	-	3,500	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 356,585	\$ 419,955	\$ 420,100	\$ 425,400	\$ 427,900	\$ 7,800	1.9%

FUNDING USES -							
- Other	214,201	254,027	251,700	235,500	270,300	18,600	7.4%
Transfers Out	145,856	142,356	142,400	142,400	142,400	-	0.0%
TOTAL FUNDING USES	\$ 360,057	\$ 396,383	\$ 394,100	\$ 377,900	\$ 412,700	\$ 18,600	4.7%

FUND EQUITY							
INCREASE (DECREASE)	\$ (3,472)	\$ 23,572	\$ 26,000	\$ 47,500	\$ 15,200		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	92,062	115,634	141,634	163,134	178,334		
TOTAL FUND EQUITY	\$ 92,062	\$ 115,634	\$ 141,634	\$ 163,134	\$ 178,334		



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	211,602	212,331	233,200	233,300	233,200	-	0.0%
Intergovernmental	2,585	-	-	-	-	-	-
Charges for Services	67,229	84,505	55,500	54,900	78,600	23,100	41.6%
Interest & Rents	2,979	5,335	1,500	1,500	1,500	-	0.0%
Other	53,399	60,658	48,200	43,200	33,200	(15,000)	-31.1%
TOTAL FUNDING SOURCES	\$ 337,794	\$ 362,829	\$ 338,400	\$ 332,900	\$ 346,500	\$ 8,100	2.4%

FUNDING USES -							
Personnel Services	138,726	149,704	161,300	159,300	159,300	(2,000)	-1.2%
Other Expenditures							
- Supplies / Maintenance	1,257	2,111	4,200	2,300	1,300	(2,900)	-69.0%
- Contractual	46,537	259,061	189,600	197,700	165,700	(23,900)	-12.6%
- Other	153,050	17,153	18,100	17,700	15,300	(2,800)	-15.5%
TOTAL FUNDING USES	\$ 339,570	\$ 428,029	\$ 373,200	\$ 377,000	\$ 341,600	\$ (31,600)	-8.5%

FUND EQUITY							
INCREASE (DECREASE)	\$ (1,776)	\$ (65,200)	\$ (34,800)	\$ (44,100)	\$ 4,900		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	186,536	121,336	86,536	77,236	82,136		
TOTAL FUND EQUITY	\$ 186,536	\$ 121,336	\$ 86,536	\$ 77,236	\$ 82,136		

STAFFING					
Full-Time Positions	1.25	1.25	1.25	1.25	0.95
Part-Time Positions	0.17	0.17	0.17	0.17	0.47

Fiscal Year 2026 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

- ✓ Develop, plan, and execute a new fundraising event for the PSD to take the place of Up on the Rooftops, with the goal of generating \$25,000 in revenue through tickets sales. In addition, explore a potential Downtown Holland merchandise line featuring our new Downtown Holland branding, along with consignment partnerships with Downtown merchants.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Educate our businesses and organizations on how to utilize their PSD benefits to their full advantage by keeping their business information on the website current, adding their special events to the event calendar on the website, promoting their events through Downtown Holland's social media sites, taking advantage of advertising opportunities, and more.

Goal 3: To Continually Improve the City Organization

- ✓ Continue to explore options for event partnerships with other City Departments, including Windmill Island Gardens and Holland Parks and Recreation, especially in light of the opening of the Ice Rink Park in Downtown Holland in late 2025 and potential staffing adjustments.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Draft the first ever set of by-laws for the PSD Board of Directors to be approved by the current Board and City Council, to ensure that the PSD Board continues to serve the full PSD membership in a fair and equitable way, resolving potential issues related, but not limited to: term limits, attendance, conflicts of interest, and ex-officio Board representation.



Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Additional Revenue Sources					✓			
	Associate Memberships	4	4						
	Corporate Sponsorships	12	12						
	Grants Awarded	1	1						
	Revenue Generating Events	2	3						
	Marketing & Promotion Initiatives								✓
	Downtown Holland Email Newsletters	12	12						
	Event Posters and Handouts Produced	7	8						
	Paid Advertising Outlets	11	13						
	Websites and Social Media Accounts Managed	8	11						
			9						
	Events Organized								
	Community-Focused Events	6	7						✓
	Business Promotion Events	7	8						
	Business Advocacy						✓		
	D-Coffees and Merchant Workshops	6	4						
	Member Newsletters	12	12						
	PSD Board Meetings	10	11						
	Revenues					✓			
	Annual Assessment/Associate Memberships	\$ 215,000	\$ 215,000	\$ 237,000	\$ 237,000				
	Event Revenues	\$ 45,000	\$ 81,000	\$ 40,000	\$ 71,000				
	Fund Balance	\$ 181,000	\$ 124,000	\$ 92,000	\$ 89,000				
	Other Revenues	\$ 6,000	\$ 7,000	\$ 9,000	\$ 8,000				
	Sponsorships and Grants	\$ 51,000	\$ 58,000	\$ 34,000	30,000				

* 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

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 five 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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	4,219	-	-	-	-	-	-
Licenses and Permits	432,026	390,925	380,000	353,000	262,000	(118,000)	-31.1%
Charges for Services	660	1,340	1,500	5,400	1,000	(500)	-33.3%
Interest & Rents	3,794	8,461	2,400	4,000	2,000	(400)	-16.7%
Other	1,590	1,800	1,500	1,500	1,500	-	0.0%
TOTAL FUNDING SOURCES	\$ 442,289	\$ 402,526	\$ 385,400	\$ 363,900	\$ 266,500	\$ (118,900)	-30.9%
FUNDING USES -							
Personnel Services	229,481	277,622	301,900	324,300	334,800	32,900	10.9%
Other Expenditures							
- Supplies / Maintenance	35,323	15,242	14,200	2,000	12,600	(1,600)	-11.3%
- Contractual	12,660	8,660	15,500	9,200	3,700	(11,800)	-76.1%
- Other	22,396	35,304	28,400	14,200	29,600	1,200	4.2%
Capital Outlay	19,894	5,652	-	-	5,600	5,600	-
Transfers Out	100,000	100,000	100,000	100,000	50,000	(50,000)	-50.0%
TOTAL FUNDING USES	\$ 419,754	\$ 442,480	\$ 460,000	\$ 449,700	\$ 436,300	\$ (23,700)	-5.2%
FUND EQUITY							
INCREASE (DECREASE)	\$ 22,535	\$ (39,954)	\$ (74,600)	\$ (85,800)	\$ (169,800)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	313,143	273,189	198,589	187,389	17,589		
FUND EQUITY	\$ 313,143	\$ 273,189	\$ 198,589	\$ 187,389	\$ 17,589		
STAFFING							
Full-Time Positions	2.10	3.10	3.10	3.10	3.10		
Part-Time Positions	0.91	0.63	0.63	0.63	0.63		

Fiscal Year 2026 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Review revenues generated from the cable franchise agreements to ensure ongoing financial viability.
- ✓ Enhance revenues by other departments and local business by attracting businesses and visitors to Holland.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue valued partnerships with Downtown, CVB, Tulip Time, etc.
- ✓ Continue to make the citizens aware of all the City does and all of the great things in Holland.

Goal 3: To Continually Improve the City Organization

- ✓ Continue to evaluate the best technology to communicate with our Citizens and our Visitors.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Work on Partnerships with Stakeholders.
- ✓ Explore new opportunities with groups that we have not yet engaged.



The City of Holland Television Department has received several awards, including a Regional EMMY. Stories are featured on various social media platforms and on local cable access. Each year the department's videos average over 1 million views per year. To see some of their award winning videos check out their website <https://cityofholland.com/644/Holland-Cable-TV-HCTV>.



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING USES -							
Other Expenditures							
- Other	(3)	-	-	-	-	-	-
Transfers Out	-	-	-	100	-	-	0.0%
TOTAL FUNDING USES	\$ (3)	\$ -	\$ -	\$ 100	\$ -	\$ -	0.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ 3	\$ -	\$ -	\$ (100)	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	129	132	132	32	32		
TOTAL FUND EQUITY	\$ 132	\$ 132	\$ 132	\$ 32	\$ 32		



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	12,721	19,963	17,200	17,200	17,200	-	0.0%
TOTAL FUNDING SOURCES	\$ 12,721	\$ 19,963	\$ 17,200	\$ 17,200	\$ 17,200	\$ -	0.0%
FUNDING USES -							
- Other	5,832	8,862	17,300	17,300	17,300	-	0.0%
TOTAL FUNDING USES	\$ 5,832	\$ 8,862	\$ 17,300	\$ 17,300	\$ 17,300	\$ -	0.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ 6,889	\$ 11,101	\$ (100)	\$ (100)	\$ (100)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	10,561	21,662	21,562	21,562	21,462		
TOTAL FUND EQUITY	\$ 10,561	\$ 21,662	\$ 21,562	\$ 21,562	\$ 21,462		



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	103,362	413,550	209,400	209,400	115,100	(94,300)	-45.0%
Interest & Rents	7,543	15,061	4,000	4,000	4,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 110,905	\$ 428,611	\$ 213,400	\$ 213,400	\$ 119,100	\$ (94,300)	-44.2%

FUNDING USES -							
Transfers Out	147,385	531,513	-	200,000	-	-	0.0%
TOTAL FUNDING USES	\$ 147,385	\$ 531,513	\$ -	\$ 200,000	\$ -	\$ -	0.0%

FUND EQUITY						
INCREASE (DECREASE)	\$ (36,480)	\$ (102,902)	\$ 213,400	\$ 13,400	\$ 119,100	
ENDING BALANCE -						
Designated / Reserved	-	-	-	-	-	
Undesignated / Unreserved	378,635	275,733	489,133	289,133	408,233	
TOTAL FUND EQUITY	\$ 378,635	\$ 275,733	\$ 489,133	\$ 289,133	\$ 408,233	



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	-	48,944	-	8,100	-	-	0.0%
Interest & Rents	-	277	-	-	-	-	-
Transfers In	19,529	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 19,529	\$ 49,221	\$ -	\$ 8,100	\$ -	\$ -	0.0%
FUNDING USES -							
Other Expenditures							
- Supplies / Maintenance	10	304	100	300	300	200	200.0%
- Contractual	-	1,834	800	7,800	2,800	2,000	250.0%
- Other	19,519	40	5,000	-	-	(5,000)	-100.0%
Transfers Out	-	35,646	19,500	-	-	(19,500)	-100.0%
TOTAL FUNDING USES	\$ 19,529	\$ 37,824	\$ 25,400	\$ 8,100	\$ 3,100	\$ (22,300)	-87.8%
FUND EQUITY							
INCREASE (DECREASE)	\$ -	\$ 11,397	\$ (25,400)	\$ -	\$ (3,100)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	-	11,397	(14,003)	11,397	8,297		
TOTAL FUND EQUITY	\$ -	\$ 11,397	\$ (14,003)	\$ 11,397	\$ 8,297		

Fiscal Year 2026 Department Objectives

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

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue to investigate and remediate dangerous structures.

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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	-	-	-	70,000	10,000	10,000	100.0%
Charges for Services	-	54	-	-	-	-	-
Interest & Rents	66,844	81,816	39,000	57,000	41,000	2,000	5.1%
Other	100	4,020	1,000	500	-	(1,000)	-100.0%
Transfers In	275,000	275,000	275,000	275,000	275,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 341,944	\$ 360,890	\$ 315,000	\$ 402,500	\$ 326,000	\$ 11,000	3.5%
FUNDING USES -							
Personnel Services	-	28,014	38,400	38,400	38,500	100	0.3%
Other Expenditures							
- Supplies / Maintenance	89	14	2,500	2,500	2,500	-	0.0%
- Contractual	192,915	129,837	317,200	295,700	259,400	(57,800)	-18.2%
- Other	37,485	24,582	39,300	30,500	23,700	(15,600)	-39.7%
TOTAL FUNDING USES	\$ 230,489	\$ 182,447	\$ 397,400	\$ 367,100	\$ 324,100	\$ (73,300)	-18.4%
FUND EQUITY							
INCREASE (DECREASE)	\$ 111,455	\$ 178,443	\$ (82,400)	\$ 35,400	\$ 1,900		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	890,127	1,068,570	986,170	1,103,970	1,105,870		
TOTAL FUND EQUITY	\$ 890,127	\$ 1,068,570	\$ 986,170	\$ 1,103,970	\$ 1,105,870		
STAFFING							
Full-Time Positions	0.00	0.67	0.67	0.67	0.67		

Fiscal Year 2026 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

- ✓ Continue enhancing new Holland Home Energy 101 program which opens the program to more residents that were not previously qualified to participate.
- ✓ Develop a new Home Energy 201 program to help residents with installation of energy saving measures.
- ✓ Provide fundraising opportunities that will support efforts to provide future grant opportunities for residential home energy enhancements.
- ✓ Develop a new Business/Building 101 program for all BPW and city business owners.

Goal 3: To Continually Improve the City Organization

- ✓ Continue to partner with HBPW staff in the administration of the Holland Energy Fund program.
- ✓ Work with the Community Energy Plan steering committee in the efforts related to the plan's sustainability goals.
- ✓ Continue to identify new opportunities and programs 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

- ✓ Focus on educational efforts for the community, partnering with local non-profit organizations, to provide more energy savings per dollar and reach a greater number of households.



Overview

The Opioid Settlement Fund accounts for the revenues received from the opioid settlements and related expenditures. The state of Michigan will receive nearly \$800 million over the next 18 years, of which 50% is distributed to county, city, and township governments. The funds are used to support programs for preventing or treating opioid related issues.

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Other	57,173	78,827	-	32,100	30,000	30,000	100.0%
TOTAL FUNDING SOURCES	\$ 57,173	\$ 78,827	\$ -	\$ 32,100	\$ 30,000	\$ 30,000	100.0%
FUNDING USES -							
Transfers Out	-		340,000	90,000	90,000	(250,000)	-73.5%
TOTAL FUNDING USES	\$ -	\$ -	\$ 340,000	\$ 90,000	\$ 90,000	\$ (250,000)	-73.5%
FUND EQUITY							
INCREASE (DECREASE)	\$ 57,173	\$ 78,827	\$ (340,000)	\$ (57,900)	\$ (60,000)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	-	136,000	(204,000)	78,100	18,100		
TOTAL FUND EQUITY	\$ 57,173	\$ 136,000	\$ (204,000)	\$ 78,100	\$ 18,100		

GENERAL FUND

PERMANENT FUND

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 2024.)

CAPITAL PROJECTS FUNDS

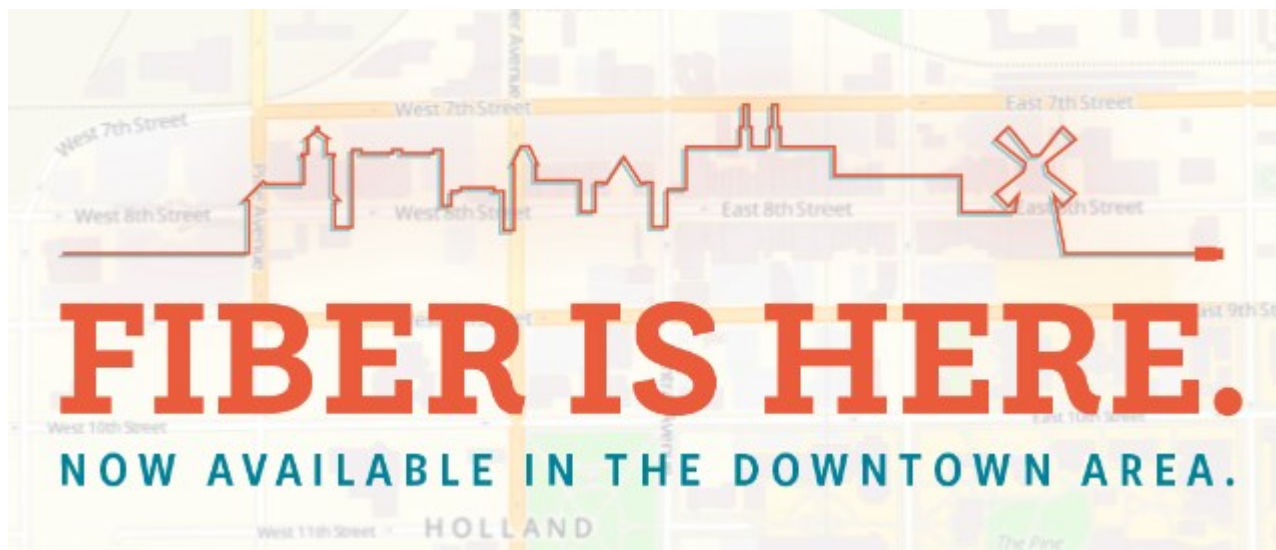
COMPONENT UNITS

Summary

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.

The following is a summary of all debt service funds. Each fund is detailed in the following pages.

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	4,668,546	4,491,307	6,499,500	6,479,700	5,911,700	(587,800)	-9.0%
State Revenue Sharing	476,230	457,271	403,300	403,300	352,900	(50,400)	-12.5%
Federal Subsidy	264,550	257,328	249,600	249,600	241,200	(8,400)	-3.4%
Interest & Rents	52,681	109,594	40,000	50,000	40,000	-	0.0%
Transfers In	680,980	685,134	718,200	718,200	814,000	95,800	13.3%
TOTAL FUNDING SOURCES	\$ 6,142,987	\$ 6,000,634	\$ 7,910,600	\$ 7,900,800	\$ 7,359,800	\$ (550,800)	-7.0%
FUNDING USES -							
Other Expenditures							
- Other	(1,002)	-	-	-	-	-	-
Debt Service	5,431,817	5,999,638	7,729,500	7,729,500	7,804,600	75,100	1.0%
TOTAL FUNDING USES	\$ 5,430,815	\$ 5,999,638	\$ 7,729,500	\$ 7,729,500	\$ 7,804,600	\$ 75,100	1.0%



In August 2022, the citizens voted to approve the issuance of an Unlimited General Tax Obligation debt for the capital investment in Holland City Fiber. The first series of bonds were issued in FY 2024, and are reflected in the increased proceeds and debt service amounts above.

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 E.

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY 25 to FY26	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Property Taxes	4,668,546	4,491,307	6,499,500	6,479,700	5,911,700	(587,800)	-9.0%
Intergovernmental	740,780	714,599	652,900	652,900	594,100	(58,800)	-9.0%
Investment Income	52,681	109,594	40,000	50,000	40,000	-	0.0%
Transfers In	680,980	685,134	718,200	718,200	814,000	95,800	13.3%
TOTAL FUNDING SOURCES	\$ 6,142,987	\$ 6,000,634	\$ 7,910,600	\$ 7,900,800	\$ 7,359,800	(550,800)	-7.0%
FUNDING USES -							
Debt Service Payments -							
- Principal, 2015 Pension Bond	1,121,548	1,154,278	1,193,600	1,193,600	1,232,800	39,200	3.3%
- Int & Fees, 2015 Pension Bond	133,742	99,417	61,900	61,900	21,300	(40,600)	-65.6%
- Principal, 2016A Civic Bond	600,000	615,000	615,000	615,000	615,000	-	0.0%
- Int & Fees, 2016A Civic Bond	102,550	84,325	62,800	62,800	38,200	(24,600)	-39.2%
- Principal, 2016B Civic Bond	275,000	275,000	275,000	275,000	285,000	10,000	3.6%
- Int & Fees, 2016B Civic Bond	338,111	330,452	322,200	322,200	313,300	(8,900)	-2.8%
- Principal, 2018 Pension Bond	705,000	725,000	745,000	745,000	770,000	25,000	3.4%
- Int & Fees, 2018 Pension Bond	618,129	597,208	574,800	574,800	550,900	(23,900)	-4.2%
- Energy Performance Payment	335,681	335,681	335,700	335,700	335,700	-	0.0%
- Principal, 2018 Cap Improv	100,000	100,000	130,000	130,000	220,000	90,000	69.2%
- Int & Fees, 2018 Cap Improv	228,094	224,844	221,100	221,100	215,400	(5,700)	-2.6%
- Principal, 2022 Refund Bond	180,000	190,000	200,000	200,000	215,000	15,000	7.5%
- Int & Fees, 2022 Refund Bond	31,030	27,934	24,700	24,700	21,200	(3,500)	-14.2%
- Principal, 2022 Cap Improv	200,000	385,000	405,000	405,000	425,000	20,000	4.9%
- Int & Fees, 2022 Cap Improv	462,932	855,500	836,300	836,300	816,000	(20,300)	-2.4%
- Principal, 2023 UTGO	-	-	380,000	380,000	870,000	490,000	128.9%
- Int & Fees, 2023 UTGO	-	-	1,346,400	1,346,400	859,800	(486,600)	-36.1%
TOTAL FUNDING USES	\$ 5,431,817	\$ 5,999,638	\$ 7,729,500	\$ 7,729,500	\$ 7,804,600	75,100	1.0%
- - FUND EQUITY - -							
Increase (Decrease)	711,170	996	181,100	171,300	(444,800)		
Ending Balance							
- Municipal Long-term Debt	\$ 1,513,151	\$ 1,514,147	\$ 1,695,247	\$ 1,685,447	\$ 1,240,647		

GENERAL FUND

PERMANENT FUND

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

(Modified Accrual)

- Municipal Capital Improvement Fund
- Street Infrastructure
- Sidewalks

COMPONENT UNITS

Summary

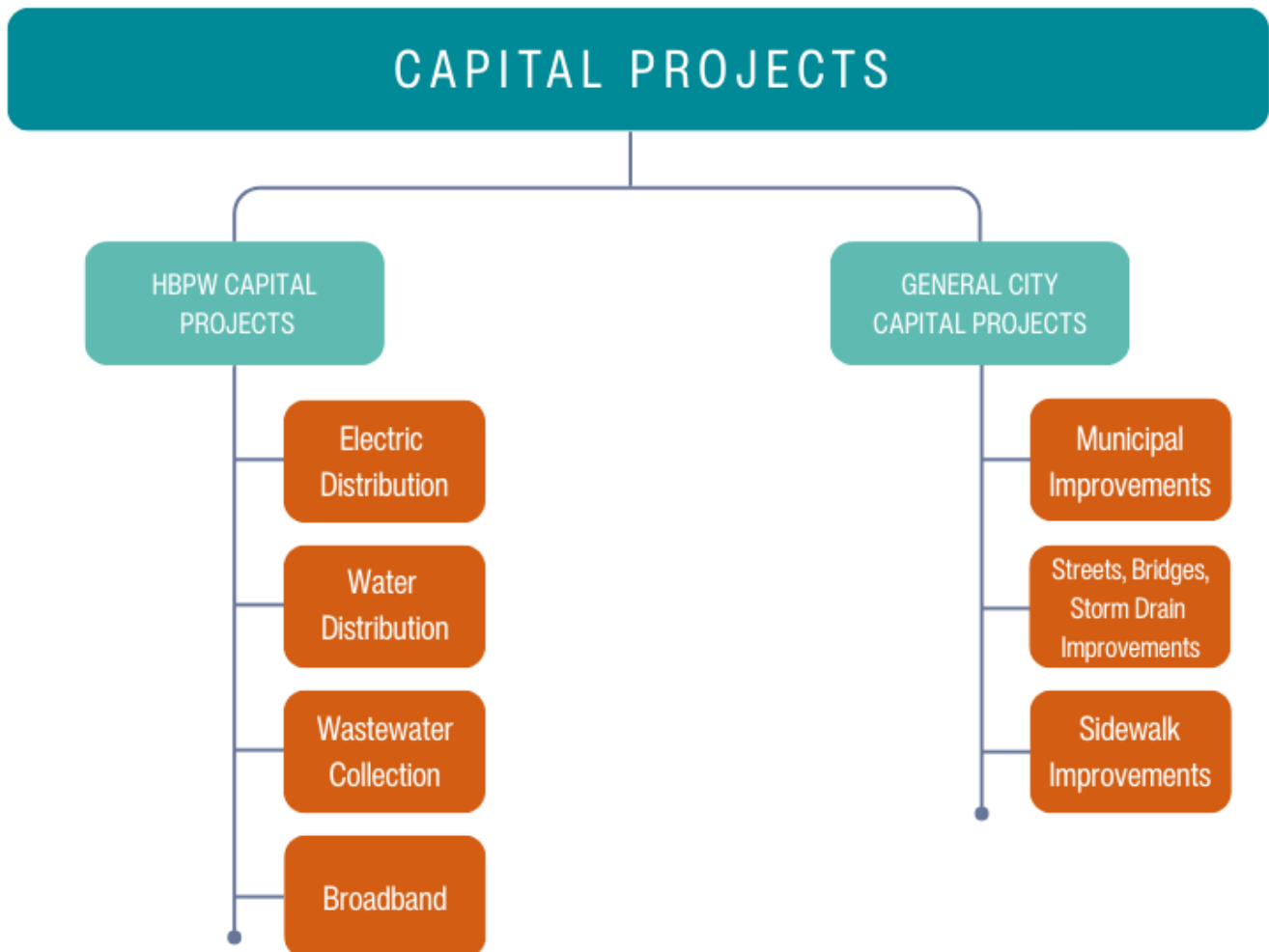
Capital Project Funds are governmental funds that account for financial resources designated for maintaining, expanding, and constructing new infrastructure and facilities. HBPW projects are financed by utility operations reported in the appropriate proprietary funds.

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	522,848	563,465	614,700	614,700	407,000	(207,700)	-33.8%
Intergovernmental	1,132,117	1,353,921	1,630,900	792,700	2,353,400	722,500	44.3%
Charges for Services	-	-	-	100	-	-	0.0%
Interest & Rents	959,854	2,347,564	304,100	714,200	205,400	(98,700)	-32.5%
Other	18,669,992	18,610,275	10,023,000	4,695,300	451,000	(9,572,000)	-95.5%
Transfers In	7,780,726	20,797,668	8,865,400	10,185,900	8,127,500	(737,900)	-8.3%
TOTAL FUNDING SOURCES	\$ 29,065,537	\$ 43,672,893	\$ 21,438,100	\$ 17,002,900	\$ 11,544,300	\$ (9,893,800)	-46.2%
FUNDING USES -							
Personnel Services	181,156	193,761	189,700	190,700	183,200	(6,500)	-3.4%
Other Expenditures							
- Supplies / Maintenance	29,376	58,364	140,000	140,000	25,000	(115,000)	-82.1%
- Contractual	148,495	6,477	-	-	-	-	-
- Other	1,923,601	2,397,673	3,103,400	1,803,000	717,500	(2,385,900)	-76.9%
Capital Outlay	7,917,401	22,986,676	33,458,800	25,658,400	11,498,300	(21,960,500)	-65.6%
Transfers Out	525,255	6,208,621	50,000	50,000	608,000	558,000	1116.0%
TOTAL FUNDING USES	\$ 10,725,284	\$ 31,851,572	\$ 36,941,900	\$ 27,842,100	\$ 13,032,000	\$ (23,909,900)	-64.7%



Overview

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



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

MUNICIPAL CAPITAL IMPROVEMENTS FUND

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	328,980	354,534	386,800	386,800	162,800	(224,000)	-57.9%
Intergovernmental	887,152	539,326	1,609,000	770,700	2,331,400	722,400	44.9%
Charges for Services	-	-	-	100	-	-	0.0%
Interest & Rents	956,588	1,664,968	301,100	701,200	202,400	(98,700)	-32.8%
Other	18,559,992	22,500	10,023,000	4,695,300	451,000	(9,572,000)	-95.5%
Transfers In	3,038,147	9,561,320	3,943,400	5,263,900	3,720,500	(222,900)	-5.7%
TOTAL FUNDING SOURCES	\$ 23,770,859	\$ 12,142,648	\$ 16,263,300	\$ 11,818,000	\$ 6,868,100	\$ (9,395,200)	-57.8%

FUNDING USES -							
Personnel Services	3,653	2,155	-	-	-	-	-
Other Expenditures							
- Supplies / Maintenance	-	22,625	105,000	105,000	-	(105,000)	-100.0%
- Contractual	6,500	-	-	-	-	-	-
- Other	1,400,908	1,129,559	3,050,100	1,753,500	685,000	(2,365,100)	-77.5%
Capital Outlay	3,540,511	11,869,536	28,530,800	20,730,400	7,065,000	(21,465,800)	-75.2%
Transfers Out	525,255	5,795,268	50,000	50,000	608,000	558,000	1116.0%
TOTAL FUNDING USES	\$ 5,476,827	\$ 18,819,143	\$ 31,735,900	\$ 22,638,900	\$ 8,358,000	\$ (23,377,900)	-73.7%

FUND EQUITY							
INCREASE (DECREASE)	\$ 18,294,032	\$ (6,676,495)	\$ (15,472,600)	\$ (10,820,900)	\$ (1,489,900)		
ENDING BALANCE -							
- Regional Initiatives	2,057,598	3,312,769	3,160,600	3,277,900	4,134,300		
- Recreation Center	4,963,789	4,963,789	4,963,800	4,963,800	4,863,800		
- Fire Station Renovation	17,025,379	8,720,073	2,336,900	2,336,900	-		
Undesignated / Unreserved	3,089,263	3,462,903	(5,474,366)	(939,966)	(849,366)		
TOTAL FUND EQUITY	\$ 27,136,029	\$ 20,459,534	\$ 4,986,934	\$ 9,638,634	\$ 8,148,734		



Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	224,078	791,845	-	-	-	-	-
Interest & Rents	-	671,175	-	-	-	-	-
Other	110,000	18,587,775	-	-	-	-	-
Transfers In	4,692,579	11,186,348	4,872,000	4,872,000	4,357,000	(515,000)	-10.6%
TOTAL FUNDING SOURCES	\$ 5,026,657	\$ 31,237,143	\$ 4,872,000	\$ 4,872,000	\$ 4,357,000	\$ (515,000)	-10.6%
FUNDING USES -							
Personnel Services	141,186	157,725	129,700	129,700	133,700	4,000	3.1%
Other Expenditures							
- Supplies / Maintenance	18,531	21,414	-	-	-	-	-
- Contractual	141,995	6,477	-	-	-	-	-
- Other	505,413	1,254,171	4,800	-	-	(4,800)	-100.0%
Capital Outlay	4,219,531	11,010,148	4,742,300	4,742,300	4,223,300	(519,000)	-10.9%
Transfers Out	-	413,353	-	-	-	-	-
TOTAL FUNDING USES	\$ 5,026,656	\$ 12,863,288	\$ 4,876,800	\$ 4,872,000	\$ 4,357,000	\$ (519,800)	-10.7%
FUND EQUITY							
INCREASE (DECREASE)	\$ 1	\$ 18,373,855	\$ (4,800)	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved							
Undesignated / Unreserved	-	18,373,855	18,369,055	18,373,855	18,373,855		
TOTAL FUND EQUITY	\$ -	\$ 18,373,855	\$ 18,369,055	\$ 18,373,855	\$ 18,373,855		



Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	193,868	208,931	227,900	227,900	244,200	16,300	7.2%
Intergovernmental	20,887	22,750	21,900	22,000	22,000	100	0.5%
Interest & Rents	3,266	11,421	3,000	13,000	3,000	-	0.0%
Transfers In	50,000	50,000	50,000	50,000	50,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 268,021	\$ 293,102	\$ 302,800	\$ 312,900	\$ 319,200	\$ 16,400	5.4%

FUNDING USES -							
Personnel Services	36,317	33,881	60,000	61,000	49,500	(10,500)	-17.5%
Other Expenditures							
- Supplies / Maintenance	10,845	14,325	35,000	35,000	25,000	(10,000)	-28.6%
- Other	17,280	13,943	48,500	49,500	32,500	(16,000)	-33.0%
Capital Outlay	157,359	106,992	185,700	185,700	210,000	24,300	13.1%
Transfers Out	-	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 221,801	\$ 169,141	\$ 329,200	\$ 331,200	\$ 317,000	\$ (12,200)	-3.7%

FUND EQUITY					
INCREASE (DECREASE)	\$ 46,220	\$ 123,961	\$ (26,400)	\$ (18,300)	\$ 2,200
ENDING BALANCE -					
Designated / Reserved	-	-	-	-	-
Undesignated / Unreserved	170,304	294,265	267,865	275,965	278,165
TOTAL FUND EQUITY	\$ 170,304	\$ 294,265	\$ 267,865	\$ 275,965	\$ 278,165



GENERAL FUND

PERMANENT FUND

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

(Modified Accrual)

- Brownfield Redevelopment Authority
- Downtown Development Authority
- 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.



Summary

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.

The following is a summary of all component units. Each fund is detailed in the following pages.

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	2,800,522	3,693,888	4,711,800	4,576,300	4,899,300	187,500	4.0%
Intergovernmental	510,486	653,702	667,100	836,800	891,800	224,700	33.7%
Licenses and Permits	4,885	4,275	4,000	4,100	4,700	700	17.5%
Charges for Services	5,873	6,390	5,000	5,700	5,500	500	10.0%
Interest & Rents	131,944	225,830	40,000	55,000	45,000	5,000	12.5%
Other	36,740	3,329	200	100	100	(100)	-50.0%
Transfers In	66,100	155,017	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 3,556,550	\$ 4,742,431	\$ 5,428,100	\$ 5,478,000	\$ 5,846,400	\$ 418,300	7.7%
FUNDING USES -							
Personnel Services	88,957	95,166	99,100	96,100	108,000	8,900	9.0%
Other Expenditures							
- Supplies / Maintenance	480	8,365	21,300	20,700	21,200	(100)	-0.5%
- Contractual	243,410	257,157	1,746,400	1,747,900	1,157,600	(588,800)	-33.7%
- Other	899,678	1,223,662	2,832,100	3,011,200	1,394,400	(1,437,700)	-50.8%
Capital Outlay	119,045	130	10,000	7,500	7,500	(2,500)	-25.0%
Transfers Out	1,444,495	3,827,470	1,352,900	1,298,100	2,098,000	745,100	55.1%
TOTAL FUNDING USES	\$ 2,796,065	\$ 5,411,950	\$ 6,061,800	\$ 6,181,500	\$ 4,786,700	\$ (1,275,100)	-21.0%

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	237,018	253,359	274,500	274,500	295,500	21,000	7.7%
Intergovernmental	10,362	11,000	11,600	11,500	12,900	1,300	11.2%
Licenses and Permits	4,885	4,275	4,000	4,100	4,700	700	17.5%
Charges for Services	5,873	6,390	5,000	5,700	5,500	500	10.0%
Interest & Rents	7,540	14,715	5,000	5,000	5,000	-	0.0%
Other	11,740	3,329	200	100	100	(100)	-50.0%
Transfers In	25,000	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 302,418	\$ 293,068	\$ 300,300	\$ 300,900	\$ 323,700	\$ 23,400	7.8%

FUNDING USES -							
Personnel Services	88,957	95,166	99,100	96,100	108,000	8,900	9.0%
Other Expenditures							
- Supplies / Maintenance	480	8,365	21,300	20,700	21,200	(100)	-0.5%
- Contractual	34,737	44,377	48,600	49,100	40,200	(8,400)	-17.3%
- Other	117,209	118,829	144,000	137,600	147,500	3,500	2.4%
Capital Outlay	103,719	130	10,000	7,500	7,500	(2,500)	-25.0%
TOTAL FUNDING USES	\$ 345,102	\$ 266,867	\$ 323,000	\$ 311,000	\$ 324,400	\$ 1,400	0.4%

FUND EQUITY							
INCREASE (DECREASE)	\$ (42,684)	\$ 26,201	\$ (22,700)	\$ (10,100)	\$ (700)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	258,200	284,401	261,701	274,301	273,601		
TOTAL FUND EQUITY	\$ 258,200	\$ 284,401	\$ 261,701	\$ 274,301	\$ 273,601		

STAFFING					
Full-Time Positions	0.75	0.75	0.75	0.75	0.75
Part-Time Positions	0.31	0.31	0.38	0.38	0.38

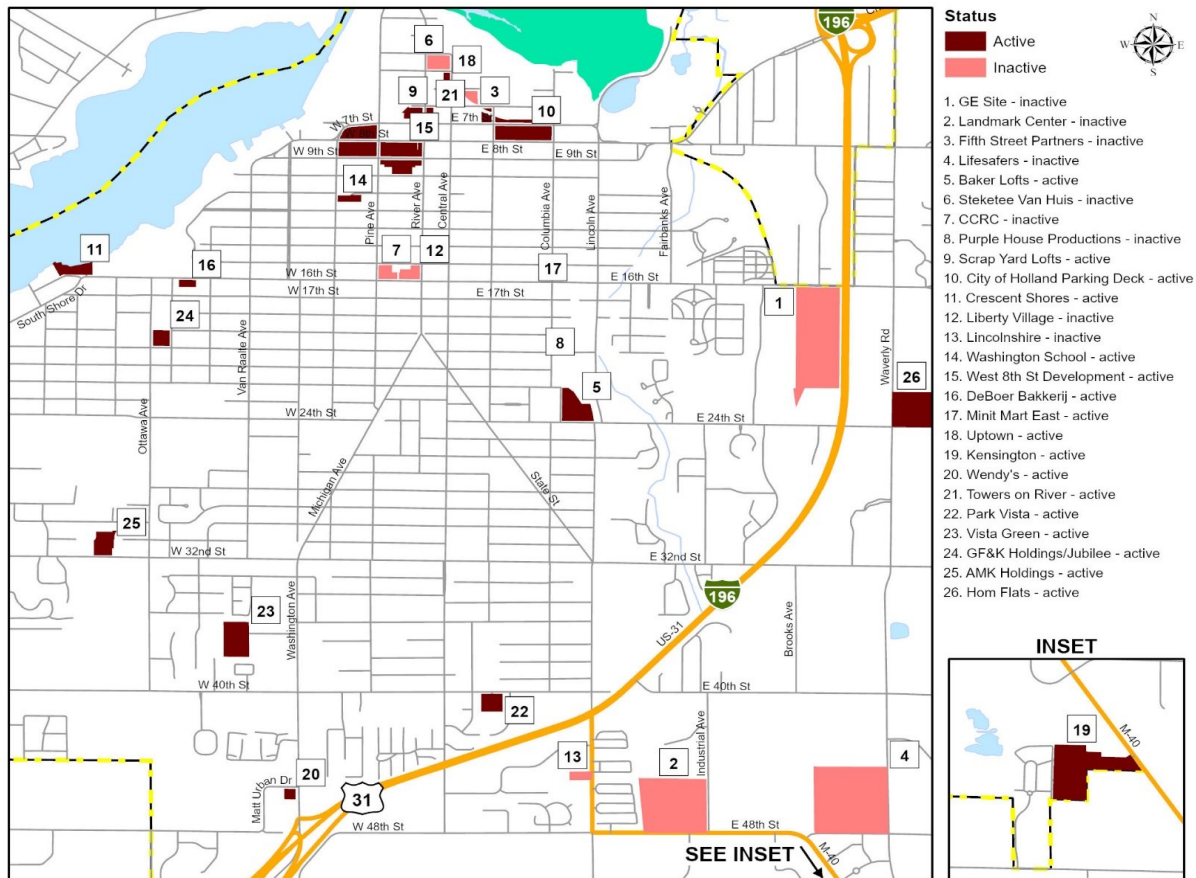
Performance Measures

	FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
	Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --								
Number of Active Projects (Capturing Taxes)	13	13	13	15			✓	
Number of Active Projects (Not Capturing Taxes)	1	0	3	1			✓	
Total Number of Active Projects	14	13	16	16			✓	
Taxable Valuation Capture (IFT at Equivalency)	\$ 67,578,706	\$ 89,891,018	\$ 108,906,118	\$ 122,056,579				
% of Regular Roll Taxable Value	4.92%	6.09%	6.77%	7.12%				

* 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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	237,018	253,359	274,500	274,500	295,500	21,000	7.7%
Intergovernmental	10,362	11,000	11,600	11,500	12,900	1,300	11.2%
Licenses and Permits	4,885	4,275	4,000	4,100	4,700	700	17.5%
Charges for Services	5,873	6,390	5,000	5,700	5,500	500	10.0%
Interest & Rents	7,540	14,715	5,000	5,000	5,000	-	0.0%
Other	11,740	3,329	200	100	100	(100)	-50.0%
Transfers In	25,000	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 302,418	\$ 293,068	\$ 300,300	\$ 300,900	\$ 323,700	\$ 23,400	7.8%

FUNDING USES -							
Personnel Services	88,957	95,166	99,100	96,100	108,000	8,900	9.0%
Other Expenditures							
- Supplies / Maintenance	480	8,365	21,300	20,700	21,200	(100)	-0.5%
- Contractual	34,737	44,377	48,600	49,100	40,200	(8,400)	-17.3%
- Other	117,209	118,829	144,000	137,600	147,500	3,500	2.4%
Capital Outlay	103,719	130	10,000	7,500	7,500	(2,500)	-25.0%
TOTAL FUNDING USES	\$ 345,102	\$ 266,867	\$ 323,000	\$ 311,000	\$ 324,400	\$ 1,400	0.4%

FUND EQUITY					
INCREASE (DECREASE)	\$ (42,684)	\$ 26,201	\$ (22,700)	\$ (10,100)	\$ (700)
ENDING BALANCE -					
Designated / Reserved	-	-	-	-	-
Undesignated / Unreserved	258,200	284,401	261,701	274,301	273,601
TOTAL FUND EQUITY	\$ 258,200	\$ 284,401	\$ 261,701	\$ 274,301	\$ 273,601

STAFFING					
Full-Time Positions	0.75	0.75	0.75	0.75	0.75
Part-Time Positions	0.31	0.31	0.38	0.38	0.38

Fiscal Year 2026 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 including future 8th Street refresh project, bike pump track, and Holland Ice Skate Park.
- ✓ Effectively manage the Downtown Parking budget to meet the needs of aging infrastructure.

Goal 2: To Enhance Connections with Stakeholders

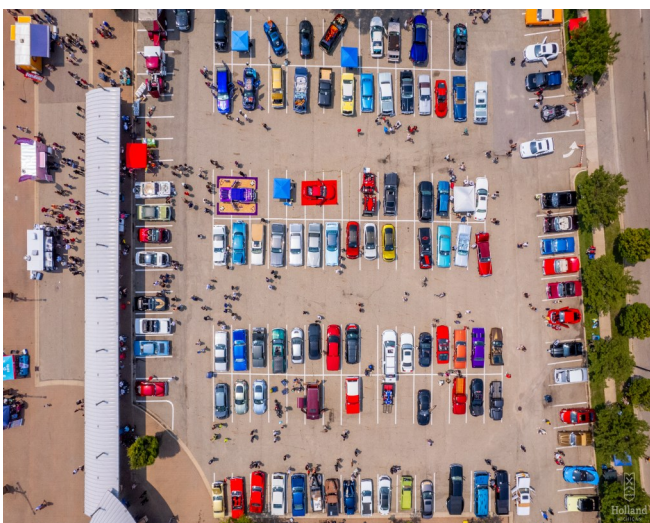
- ✓ Engage Downtown stakeholders in the streetscape revitalization plan including informing progress of the Holland Ice Skating Park and bike pump track.
- ✓ Continue to engage with new and current Downtown businesses and residents about the Downtown Parking System.
- ✓ Engage with stakeholders to find out what issues they are dealing with and how to resolve them.

Goal 3: To Continually Improve the City Organization

- ✓ Continue to work and communicate with the Transportation and Parks Departments to maintain and support the entire Downtown.

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.
- ✓ Engage with stakeholders to help provide training for businesses and staff like Heart Safe Holland CPR and de-escalation training to continue to improve downtown safety.



Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
						1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Building Improvement Expenditures	\$12,000,000	\$9,885,091	\$12,000,000	\$15,000,000	✓			
	Net New Downtown Businesses Recruited	1	3	2	2	✓			
	Street Performer Permits	160	173	175	175	✓			
	Number of Businesses Downtown	200	202	204	206	✓			
	* Square Footage Total	3,615,585	3,633,945	3,660,000	3,725,000				
	Square Footage Use								
	Office	636,618	654,978	655,000	655,000				
	Retail	344,258	344,258	365,000	375,000				
	Residential	1,102,335	1,102,335	1,110,000	1,110,000				
	Vacant/Storage/Other/Hotel	1,532,375	1,532,375	1,530,000	1,580,000				
	Amenities						✓		
	Public Benches (Victor Stanley & Porter)	47	47	49	49				
	Private Benches	28	28	29	29				
	Trash Cans	67	67	69	75				
	Recycle Cans	6	6	12	12				
	Planter Urns	58	58	68	68				
	Trees Total in Tree Management District	268	268	268	268				
	Bike Racks	14	14	15	17				
	Bikes Accommodated	100	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



Renovation of 6th Street was completed in preparation for the new City Ice Park. This includes new benches, planter urns, and trash cans.



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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	494,666	638,800	650,300	821,400	875,000	224,700	34.6%
Interest & Rents	48,424	77,576	35,000	50,000	40,000	5,000	14.3%
Other	25,000	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 568,090	\$ 716,376	\$ 685,300	\$ 871,400	\$ 915,000	\$ 229,700	33.5%

FUNDING USES -							
Other Expenditures							
- Contractual	208,673	212,780	1,697,800	1,698,800	1,117,400	(580,400)	-34.2%
- Other	92,080	104,192	70,900	72,900	25,700	(45,200)	-63.8%
Capital Outlay	15,326	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 316,079	\$ 316,972	\$ 1,768,700	\$ 1,771,700	\$ 1,143,100	\$ (625,600)	-35.4%

FUND EQUITY						
INCREASE (DECREASE)	\$ 252,011	\$ 399,404	\$ (1,083,400)	\$ (900,300)	\$ (228,100)	
ENDING BALANCE -						
Designated / Reserved	-	-	-	-	-	
Undesignated / Unreserved	756,000	1,155,404	72,004	255,104	27,004	
TOTAL FUND EQUITY	\$ 756,000	\$ 1,155,404	\$ 72,004	\$ 255,104	\$ 27,004	

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

Summary

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.

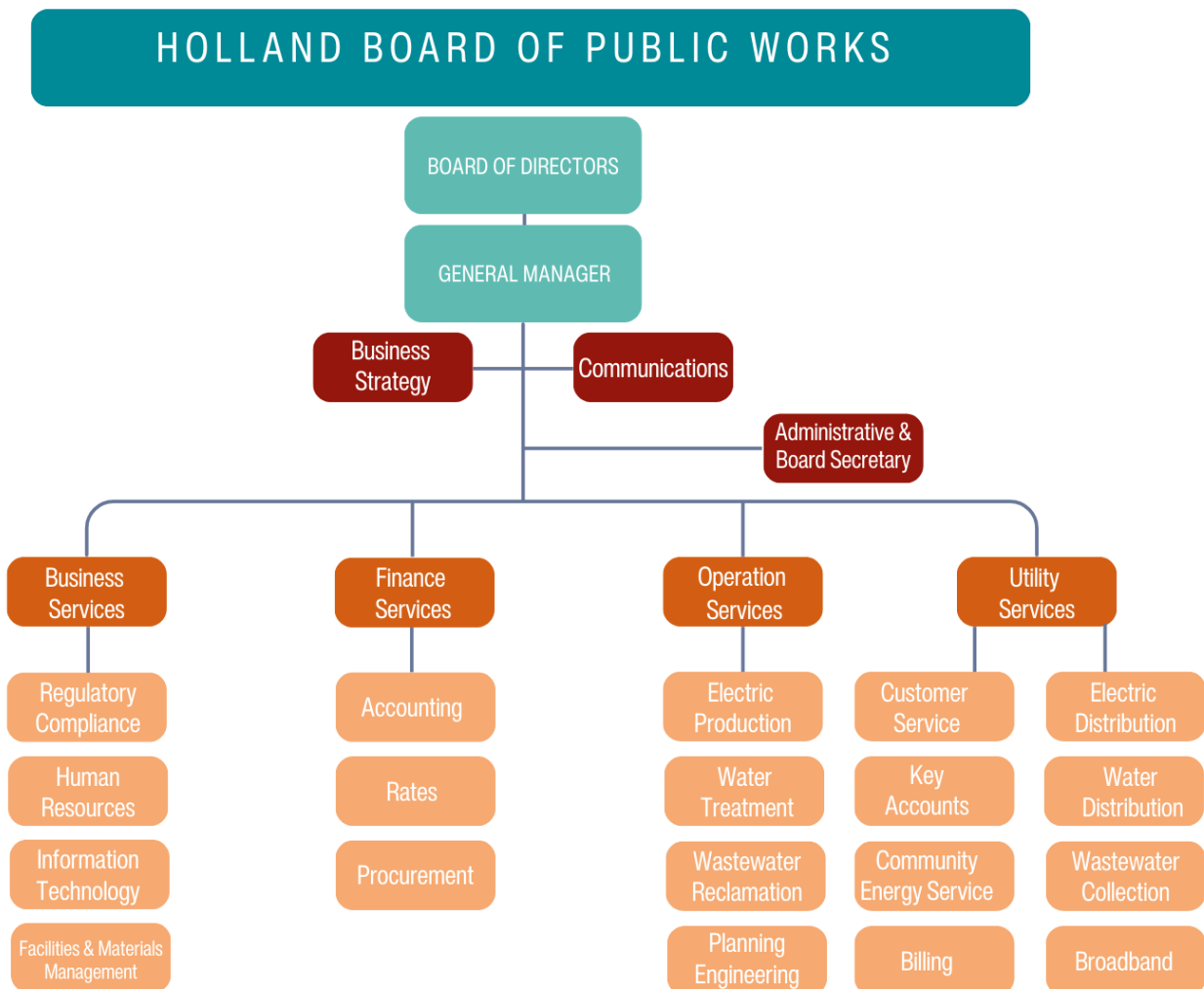
The following is a summary of all enterprise funds—utilities. Each fund is detailed in the following pages.

Description	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	131,220,670	136,539,887	149,286,600	136,152,500	147,098,200	(2,188,400)	-1.5%
Fines and Forfeitures	-	-	-	-	-	-	-
Interest & Rents	2,052,129	5,178,638	1,719,300	3,195,400	1,948,900	229,600	13.4%
Other	90,661	1,166,815	-	705,900	300,000	300,000	100.0%
TOTAL FUNDING SOURCES	\$133,363,460	\$142,885,340	\$151,005,900	\$140,053,800	\$149,347,100	\$ (1,658,800)	-1.1%
FUNDING USES -							
Personnel Services	21,809,997	23,096,243	26,587,200	26,101,200	27,905,400	1,318,200	5.0%
Other Expenditures							
- Supplies / Maintenance	11,936,205	11,076,516	11,230,700	11,454,700	10,867,300	(363,400)	-3.2%
- Contractual	6,053,448	6,434,153	7,436,800	6,939,300	6,991,100	(445,700)	-6.0%
- Utility Production	43,992,167	40,774,326	58,374,000	45,893,300	54,229,600	(4,144,400)	-7.1%
- Other	6,779,285	6,440,160	5,706,900	4,630,700	5,673,200	(33,700)	-0.6%
Capital Outlay	44,465,201	35,633,537	55,954,300	42,919,100	55,181,000	(773,300)	-1.4%
Debt Service	16,989,877	17,125,650	3,830,400	3,864,400	4,821,900	991,500	25.9%
Transfers Out	8,456,856	9,641,232	9,163,400	9,163,400	8,396,000	(767,400)	-8.4%
Depreciation	18,763,304	19,777,847	20,683,900	20,696,200	20,842,300	158,400	0.8%
TOTAL FUNDING USES	\$179,246,340	\$169,999,664	\$198,967,600	\$171,662,300	\$194,907,800	\$ (4,059,800)	-2.0%



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/>



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	104,288,260	107,043,866	119,687,200	106,993,400	115,817,100	(3,870,100)	-3.2%
Interest & Rents	1,613,753	3,955,165	1,254,900	2,454,200	1,501,600	246,700	19.7%
Other	52,087	283,484	-	705,900	300,000	300,000	100.0%
TOTAL FUNDING SOURCES	\$ 105,954,100	\$ 111,282,515	\$ 120,942,100	\$ 110,153,500	\$ 117,618,700	\$ (3,323,400)	-2.7%
FUNDING USES -							
Personnel Services	13,424,221	14,622,388	16,738,400	16,685,600	17,860,900	1,122,500	6.7%
Other Expenditures							
- Supplies / Maintenance	7,338,177	7,725,814	7,871,700	8,476,500	7,761,400	(110,300)	-1.4%
- Contractual	4,692,634	5,112,169	5,723,600	5,488,200	5,483,700	(239,900)	-4.2%
- Electrical Utility Production	40,916,461	37,363,095	55,152,800	42,532,800	50,769,400	(4,383,400)	-7.9%
- Other	6,283,690	5,892,923	4,954,800	3,950,000	4,899,000	(55,800)	-1.1%
Capital Outlay	18,377,873	22,278,358	34,015,600	28,681,000	29,701,400	(4,314,200)	-12.7%
Debt Service Payments							
- Principal	13,715,978	13,776,734	1,017,300	1,017,300	1,050,800	33,500	3.3%
- Interest & Fees	-	89,272	49,800	48,300	15,000	(34,800)	-69.9%
Transfers Out	8,456,856	9,641,232	9,163,400	9,163,400	8,396,000	(767,400)	-8.4%
Depreciation	13,516,909	13,944,233	14,060,100	14,134,900	14,078,200	18,100	0.1%
TOTAL FUNDING USES	\$ 126,722,799	\$ 130,446,218	\$ 148,747,500	\$ 130,178,000	\$ 140,015,800	\$ (8,731,700)	-5.9%
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 11,325,152	\$ 16,891,389	\$ 7,227,500	\$ 9,673,800	\$ 8,355,100		
ENDING BALANCE -							
Investment in Capital Assets	280,633,710	300,916,994	268,973,000	267,677,600	271,203,300		
Designated / Reserved	18,581,811	5,943,190	9,336,500	7,545,100	7,510,600		
Undesignated / Unreserved	66,883,256	76,129,982	111,908,200	117,441,300	122,305,200		
TOTAL FUND EQUITY	\$ 366,098,777	\$ 382,990,166	\$ 390,217,700	\$ 392,664,000	\$ 401,019,100		
- - STAFFING - -							
Total Positions	102.60	111.80	112.10	112.10	113.43		

* Increase (Decrease) does not include Capital Outlay as this is capitalized as part of the audit process and therefore not included in the fund balance calculation

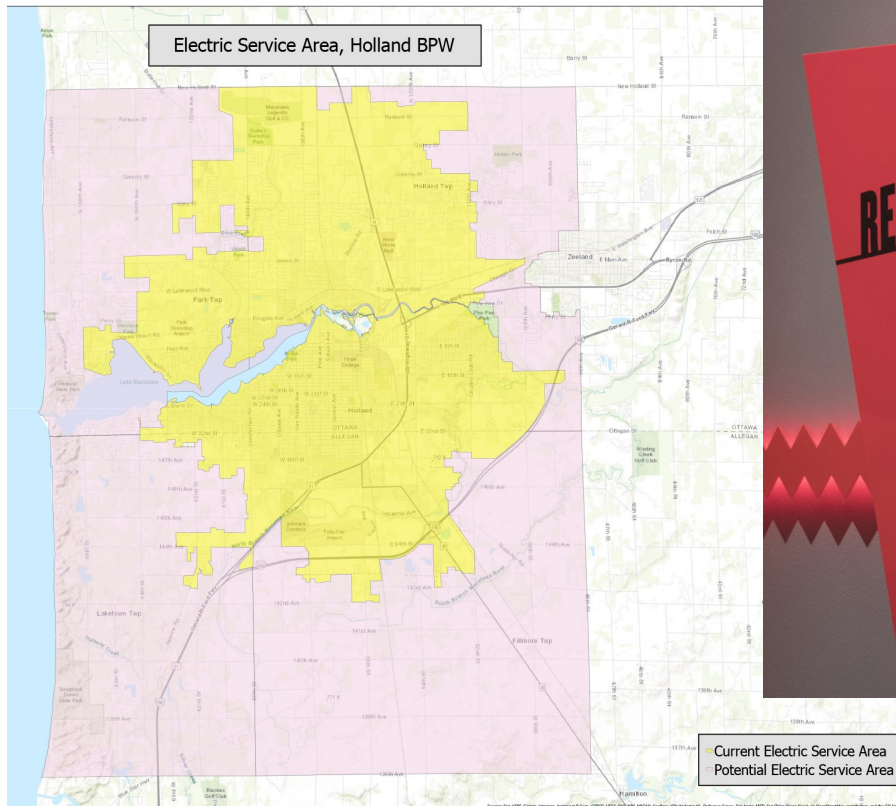
In August 2022, the citizens of Holland voted to make a community investment in a high-speed fiber optic broadband network that will be available to every address in the City. Construction is underway. Service is anticipated to begin in Summer 2025. See <https://hollandcityfiber.com/> for additional details.

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	ELECTRIC PRODUCTION AND DISTRIBUTION					✓			
	Peak kW	223,100.0	237,099.0	236,465.0	241,876.0				
	Total Number of Customers	30,855	31,457	31,612	31,681				
	kWh Sales Total	1,114,086,992	1,118,190,274	1,173,126,745	1,246,666,759				
	Revenue per Unit	0.07908	0.09372	0.07875	0.07410				
	Cost per Unit	0.07345	0.07069	0.07584	0.07927				
	Residential Avg. Usage - kWh per month	569.1	579.4	576.5	581.1				
	KWH SALES					✓			
	Residential	173,379,755	184,986,939	185,269,824	187,228,343				
	Commercial	314,778,308	333,119,167	326,911,863	317,637,529				
	Industrial	625,928,929	600,084,168	660,945,058	741,800,887				
	Total	1,114,086,992	1,118,190,274	1,173,126,745	1,246,666,759				

* 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	13,660,417	14,897,587	14,025,600	13,968,200	14,190,500	164,900	1.2%
Interest & Rents	222,059	833,813	224,400	480,600	282,300	57,900	25.8%
Other	38,574	846,317	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 13,921,050	\$ 16,577,717	\$ 14,250,000	\$ 14,448,800	\$ 14,472,800	\$ 222,800	1.6%

FUNDING USES -							
Personnel Services	4,574,407	4,639,464	5,571,900	5,237,000	5,598,100	26,200	0.5%
Other Expenditures							
- Supplies / Maintenance	2,806,782	1,371,400	1,944,300	1,649,100	1,592,700	(351,600)	-18.1%
- Contractual	714,755	735,635	917,300	788,700	838,000	(79,300)	-8.6%
- Wastewater Utility Production	2,081,335	2,356,206	2,171,700	2,350,700	2,342,200	170,500	7.9%
- Other	237,608	285,250	390,900	347,800	356,900	(34,000)	-8.7%
Capital Outlay	14,890,460	5,059,977	10,370,000	6,684,100	12,042,000	1,672,000	16.1%
Debt Service Payments							
- Principal	725,206	1,735,737	1,273,700	1,267,900	1,273,700	-	0.0%
- Interest & Fees	370,089	439,337	413,000	414,100	387,600	(25,400)	-6.2%
Depreciation	2,954,699	3,072,671	3,665,900	3,600,000	3,573,000	(92,900)	-2.5%
TOTAL FUNDING USES	\$ 29,355,341	\$ 19,695,677	\$ 26,718,700	\$ 22,339,400	\$ 28,004,200	\$ 1,285,500	4.8%

- - FUND EQUITY - -					
INCREASE (DECREASE)	\$ 181,375	\$ 3,677,754	\$ (825,000)	\$ 61,400	\$ (215,700)
ENDING BALANCE -					
Investment in Capital Assets	58,310,588	60,961,391	47,141,000	42,030,100	44,603,400
Designated / Reserved	6,009,788	5,907,244	19,911,600	7,535,300	14,526,000
Undesignated / Unreserved	1,261,516	2,391,011	1,382,100	19,755,600	9,975,900
TOTAL FUND EQUITY	\$ 65,581,892	\$ 69,259,646	\$ 68,434,700	\$ 69,321,000	\$ 69,105,300

- - STAFFING - -					
Total Positions	43.90	44.80	46.20	46.20	46.10

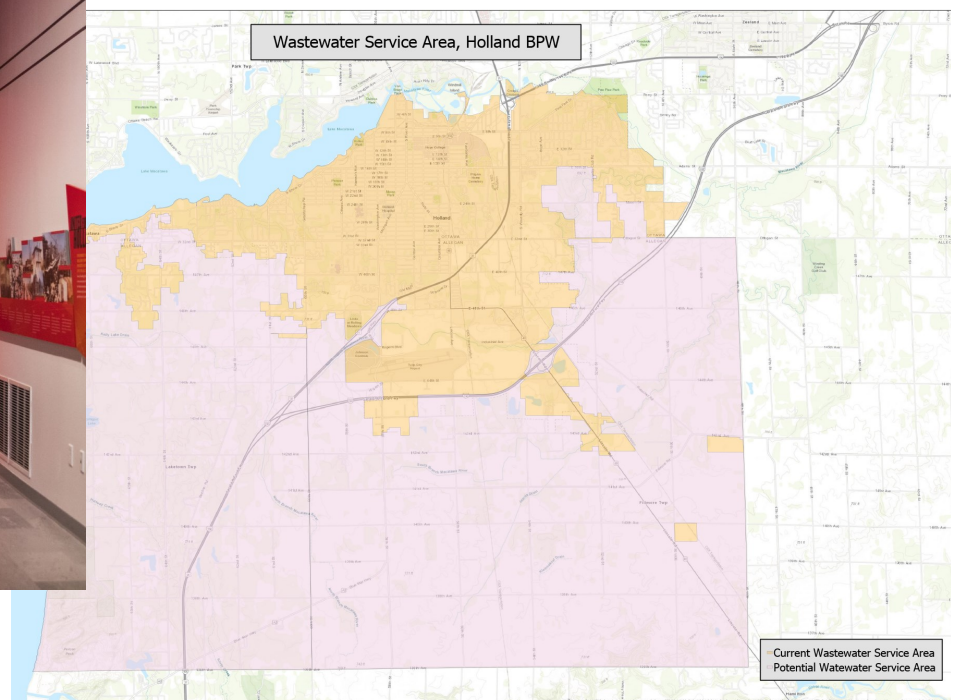
* Increase (Decrease) does not include Capital Outlay as this is capitalized as part of the audit process and therefore not included in the fund balance calculation

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Total gallons treated (mg)	3,234	3,183	3,148	3,178			✓	
	Total number of customers	13,172	13,269	13,297	13,325			✓	
	CCF Sales (Retail only)	1,677,690	1,735,919	1,717,120	1,681,186			✓	
	Revenue per Unit (Retail only)	4.671	5.065	5.144	5.337			✓	
	Cost per unit (all units)	3.594	3.280	3.972	3.857			✓	
	Residential Avg. Usage - CCF per month	4.7	4.6	4.6	4.8			✓	
	CCF Sales (Wholesale)	2,029,778	2,015,057	1,974,287	2,015,031			✓	
	Revenue per Unit (Wholesale)	1.121	1.300	1.070	1.109			✓	
	CCF Sales							✓	
	Residential	632,371	629,047	634,190	652,831				
	Commercial	715,242	774,385	748,904	696,899				
	Industrial	330,077	332,487	334,026	331,456				
	Wholesale	2,029,778	2,015,057	1,974,287	2,015,031				
	Total	3,707,468	3,750,976	3,691,407	3,696,217				

* 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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	13,271,993	14,598,434	15,573,800	15,190,900	17,090,600	1,516,800	9.7%
Interest & Rents	216,317	389,660	240,000	260,600	165,000	(75,000)	-31.3%
Other	-	37,014	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 13,488,310	\$ 15,025,108	\$ 15,813,800	\$ 15,451,500	\$ 17,255,600	\$ 1,441,800	9.1%

FUNDING USES -							
Personnel Services	3,811,369	3,834,391	4,276,900	4,178,600	4,446,400	169,500	4.0%
Other Expenditures							
- Supplies / Maintenance	1,791,246	1,979,302	1,414,700	1,329,100	1,513,200	98,500	7.0%
- Contractual	646,059	586,349	795,900	662,400	669,400	(126,500)	-15.9%
- Water Utility Production	994,371	1,055,025	1,049,500	1,009,800	1,118,000	68,500	6.5%
- Other	257,987	261,987	361,200	332,900	417,300	56,100	15.5%
Capital Outlay	11,196,868	8,295,202	11,568,700	7,554,000	13,437,600	1,868,900	16.2%
Debt Service Payments							
- Principal	1,612,025	528,608	393,900	393,800	1,136,700	742,800	188.6%
- Interest & Fees	566,579	555,962	682,700	723,000	958,100	275,400	40.3%
Depreciation	2,291,696	2,760,943	2,957,900	2,961,300	3,191,100	233,200	7.9%
TOTAL FUNDING USES	\$ 23,168,200	\$ 19,857,769	\$ 23,501,400	\$ 19,144,900	\$ 26,887,800	\$ 3,386,400	14.4%

- - FUND EQUITY - -					
INCREASE (DECREASE)	\$ 3,129,003	\$ 3,991,149	\$ 4,275,000	\$ 4,254,400	\$ 4,942,100
ENDING BALANCE -					
Investment in Capital Assets	51,321,521	59,081,803	56,999,700	36,435,700	46,681,500
Designated / Reserved	1,751,701	499,873	928,200	10,126,500	4,949,900
Undesignated / Unreserved	14,045,790	11,528,485	17,457,200	28,802,400	28,675,300
TOTAL FUND EQUITY	\$ 67,119,012	\$ 71,110,161	\$ 75,385,100	\$ 75,364,600	\$ 80,306,700

- - STAFFING - -					
Total Positions	35.00	35.90	37.20	37.20	37.10

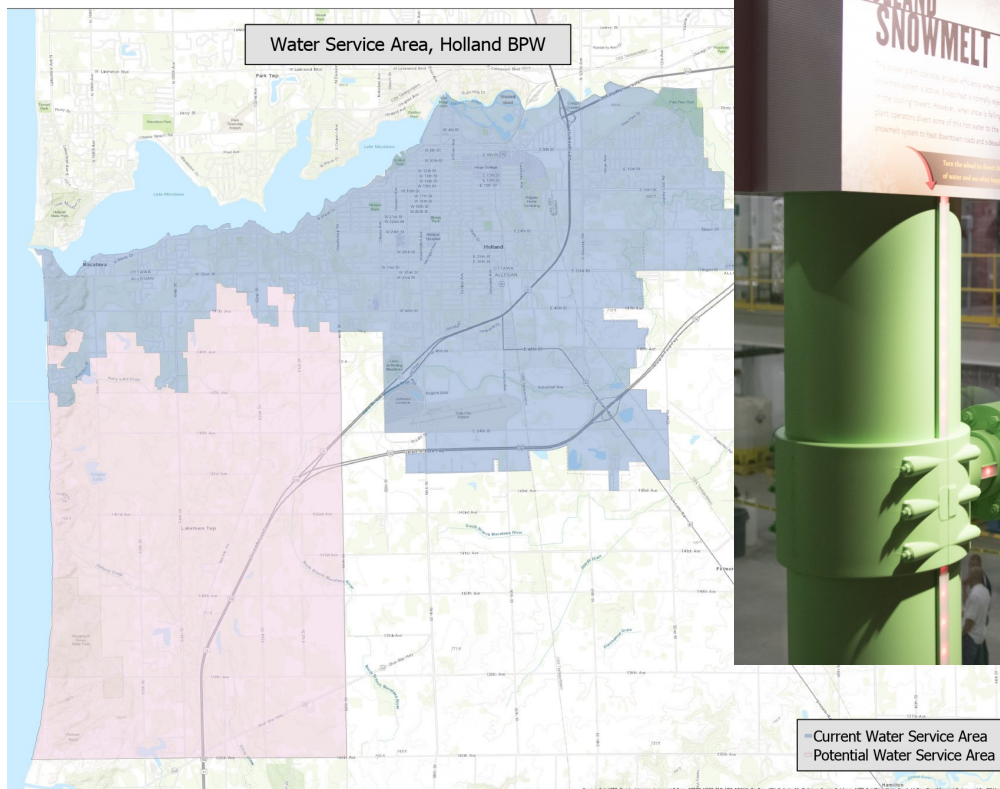
** Increase (Decrease) does not include Capital Outlay as this is capitalized as part of the audit process and therefore not included in the fund balance calculation*

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Peak (MG)	33	31	30	32	✓		✓	
	Gallons Treated (MG)	5,544	5,484	5,552	5,660			✓	
	CCF Sales (Retail only)	4,192,903	3,624,051	3,775,351	3,849,441			✓	
	Revenue per Unit (Retail only)	2,541.000	2.963	3.148	3.538			✓	
	Cost per unit	1.376	1.583	1.602	1.674			✓	
	Residential Avg. usage - CCF per month	10.50	8.57	9.73	9.30			✓	
	CCF Sales (Wholesale)	2,832,158	2,889,549	2,735,183	2,900,332			✓	
	Revenue per Unit (Wholesale)	0.641	0.812	0.872	0.893			✓	
	CCF Sales							✓	
	Residential	1,889,105	1,550,144	1,761,187	1,683,340				
	Commercial/Industrial	1,719,124	1,600,643	1,508,002	1,606,214				
	Industrial	584,674	473,264	506,162	559,887				
	Wholesale	2,832,158	2,889,549	2,735,183	2,900,332				
	Total	7,025,061	6,513,600	6,510,534	6,749,773				

** 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 2026 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 continue buildout of the high-speed fiber optic broadband network that will be available to every address in the City of Holland. Citizens approved a millage in August 2022 to support the Holland City Fiber project.
- ✓ HBPW will provide reliable utility services to the customers it serves.



Holland
MICHIGAN

ENTERPRISE FUNDS—OTHER

(Full Accrual)

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

Summary

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.

The following is a summary of all Enterprise Funds—Other. Each fund is detailed in the following pages.

Description			FY 2025	FY 2025	FY 2026	Change in Budget	
	FY 2023	FY 2024	Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	120,830	130,217	140,900	140,900	148,800	7,900	5.6%
Intergovernmental	9,177	-	-	-	-	-	-
Charges for Services	5,348,621	4,672,585	4,393,300	4,542,500	5,175,000	781,700	17.8%
Interest & Rents	117,507	221,849	120,100	147,200	152,100	32,000	26.6%
Other	(302,010)	37,727	31,800	45,300	40,100	8,300	26.1%
Transfers In	515,518	643,845	486,600	892,500	578,200	91,600	18.8%
TOTAL FUNDING SOURCES	\$ 5,809,643	\$ 5,706,223	\$ 5,172,700	\$ 5,768,400	\$ 6,094,200	\$ 921,500	17.8%
FUNDING USES -							
Personnel Services	813,714	839,177	971,100	951,500	1,145,900	174,800	18.0%
Other Expenditures							
- Supplies / Maintenance	149,144	150,819	157,500	197,300	254,400	96,900	61.5%
- Contractual	2,927,953	3,027,469	3,228,100	3,537,900	3,545,700	317,600	9.8%
- Other	1,111,491	512,925	445,200	381,500	536,000	90,800	20.4%
Capital Outlay	-	-	540,000	200,000	955,000	415,000	76.9%
Transfers Out	-	556,000	-	-	53,000	53,000	-
Depreciation	498,651	501,236	475,000	537,000	547,000	72,000	15.2%
TOTAL FUNDING USES	\$ 5,500,953	\$ 5,587,626	\$ 5,816,900	\$ 5,805,200	\$ 7,037,000	\$ 1,220,100	21.0%

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	2,378	-	-	-	-	-	-
Charges for Services	2,757,623	2,867,452	2,940,200	3,091,000	3,168,900	228,700	7.8%
Interest & Rents	16,252	43,694	20,000	21,000	12,000	(8,000)	-40.0%
Other	7,809	-	-	4,900	-	-	0.0%
TOTAL FUNDING SOURCES	\$ 2,784,062	\$ 2,911,146	\$ 2,960,200	\$ 3,116,900	\$ 3,180,900	\$ 220,700	7.5%

FUNDING USES -							
Personnel Services	124,171	145,747	168,100	144,900	150,400	(17,700)	-10.5%
Other Expenditures							
- Supplies / Maintenance	69,942	72,511	62,500	88,500	84,600	22,100	35.4%
- Contractual	2,385,490	2,462,527	2,707,800	2,554,100	2,803,000	95,200	3.5%
- Other	22,029	34,167	41,300	39,800	40,800	(500)	-1.2%
TOTAL FUNDING USES	\$ 2,601,632	\$ 2,714,952	\$ 2,979,700	\$ 2,827,300	\$ 3,078,800	\$ 99,100	3.3%

FUND EQUITY					
INCREASE (DECREASE)	\$ 182,430	\$ 196,194	\$ (19,500)	\$ 289,600	\$ 102,100
ENDING BALANCE -					
Designated / Reserved	-	-	-	-	-
Undesignated / Unreserved	1,314,712	1,510,906	1,491,406	1,800,506	1,902,606
TOTAL FUND EQUITY	\$ 1,314,712	\$ 1,510,906	\$ 1,491,406	\$ 1,800,506	\$ 1,902,606

STAFFING					
Full-Time Positions	1.27	1.63	1.63	1.63	1.63
Part-Time Positions	0.00	0.00	0.00	0.00	0.00



Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Project Pride							✓	
	Pounds trash collected through coupons redeemed	1,554,400	1,691,200	2,000,000	2,000,000				
	Coupons redeemed	1,943	2,114	2,500	2,500				
	Recyclable Materials							✓	
	Pounds of recyclable materials not sent to landfill	2,794,120	2,776,860	2,800,000	3,000,000				
	Curbside Recycling - types of Waste Recycled in Pounds							✓	
	Fiber - Newsprint and Corrugated	1,728,441	1,717,765	1,800,000	1,900,000				
	Plastic - #1 & #2 Colored	442,029	439,299	450,000	500,000				
	Aluminum	13,132	13,051	13,200	14,000				
	Steel Cans	65,103	64,700	65,000	70,000				
	Glass	532,839	529,547	530,000	540,000				
	Total Pounds Collected Curbside	2,781,544	2,764,362	2,858,200	3,024,000				
	Refuse							✓	
	1 Bag/month	75	73	73	73				
	2 Bag/month	36	31	31	31				
	32 Gallon weekly	2,421	2,213	2,210	2,210				
	65 Gallon weekly	3,610	3,547	3,600	3,600				
	90 Gallon weekly	3,566	3,459	3,600	3,600				
	Yardwaste	2,608	2,660	2,700	2,700				
	Total Refuse	12,316	11,983	12,214	12,214				
	Multi Family - 2 yard	5	3	3	3			✓	
	Multi Family - 4 yard	2	2	2	2			✓	
	Multi Family - 6 yard	2	2	2	2			✓	
	Total Yard Multi Family	9	7	7	7				
	Multi Family - 4 Units	5	3	3	3			✓	
	Multi Family - 8 Units	1	1	1	1			✓	
	Multi Family - 12 Units	-						✓	
	Multi Family - 16 Units	1	1	1	1			✓	
	Total Units Multi Family	7	5	5	5				

* 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 2026 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Research and develop a financial plan to prepare for a new waste contract in 2026.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Work with regional partners to develop opportunities for composting and recycling to benefit our residents.
- ✓ Expand education and outreach efforts related to residential recycling and landfill diversion based on recommendations from the Materials Management Task Force.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Design and develop a drop-off recycling center for the City's apartments, businesses, and residents for normal and hard-to-recycle items that is cost-effective and can become a model for other communities.



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, architecture, 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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	6,080	-	-	-	-	-	-
Charges for Services	1,884,589	1,805,133	1,453,100	1,451,500	1,576,100	123,000	8.5%
Interest & Rents	101,104	177,667	100,000	125,000	130,000	30,000	30.0%
Other	66,618	23,507	16,800	23,800	25,500	8,700	51.8%
TOTAL FUNDING SOURCES	\$ 2,058,391	\$ 2,006,307	\$ 1,569,900	\$ 1,600,300	\$ 1,731,600	\$ 161,700	10.3%
FUNDING USES -							
Personnel Services	648,745	650,486	761,300	766,600	793,600	32,300	4.2%
Other Expenditures							
- Supplies / Maintenance	74,198	72,486	88,900	97,800	90,000	1,100	1.2%
- Contractual	98,054	134,934	155,600	151,800	201,400	45,800	29.4%
- Other	228,218	149,496	177,600	173,300	183,500	5,900	3.3%
Capital Outlay	-	-	540,000	200,000	955,000	415,000	76.9%
Transfers Out	-	-	-	-	53,000	53,000	-
Depreciation	166,083	167,689	167,000	167,000	167,000	-	0.0%
TOTAL FUNDING USES	\$ 1,215,298	\$ 1,175,091	\$ 1,890,400	\$ 1,556,500	\$ 2,443,500	\$ 553,100	29.3%

FUND EQUITY					
INCREASE (DECREASE)	\$ 843,093	\$ 831,216	\$ 219,500	\$ 243,800	\$ 243,100
ENDING BALANCE -					
Investment in Capital Assets	2,391,711	2,230,621	2,603,621	2,263,621	3,051,621
Undesignated / Unreserved	2,721,556	3,713,862	3,560,362	3,924,662	3,379,762
TOTAL FUND EQUITY	\$ 5,113,267	\$ 5,944,483	\$ 6,163,983	\$ 6,188,283	\$ 6,431,383

STAFFING					
Full-Time Positions	2.71	2.71	2.71	2.71	3.11
Part-Time Positions	14.03	13.69	13.69	13.69	13.71

* Increase (Decrease) does not include Capital Outlay as this is capitalized as part of the audit process and therefore not included in the fund balance calculation



Capital Projects planned for FY 2026 include front entry & posthouse area refurbishment as well as the drawbridge replacement. See appendix D for additional details.

Performance Measures

		FY-2023 Actual	FY-2024 Actual	FY-2025 Projected	FY-2026 Projected	Strategic Goals*			
- - PERFORMANCE MEASURES - -									
Output	Regular Paid Visitors								
	Total Number of Paid Visitors (excluding Special Events)	146,716	144,611	145,000	150,000	✓			
	Total Number of Bus Groups (includes Student Groups)	176	154	160	170	✓			
	Visitors during Tulip Time Dates Only	69,926	56,275	60,000	60,000	✓			
	Percent of Visitors during Tulip Time	48%	39%	41%	40%	✓			
	Friends of WIG Memberships Sold	100	102	110	120	✓			
	Unpaid Visitors								
	Local Visitors & Attendees at Open Hours Programs	9,921	14,863	13,000	14,000				✓
	Programs, Weddings, & Rentals								
	Staff-Run Programs	11	25	35	40				✓
	Magic at the Mill Attendees	10,326	8,649	9,000	9,000				✓
	Run of the Mill Registrants	183	302	300	300				✓
	Offseason & After Hours Program Attendees	2,313	521	2,000	2,500				✓
	Number of Weddings	10	12	12	12	✓			
	Number of Hosted Events	9	5	8	10	✓			
	Attendance at Weddings & Hosted Events	4,334	2,649	3,000	3,500	✓			
	Total Park Visitors	173,793	171,595	172,300	179,300	✓			✓
	Windmill								
	Mill Rotating Days	10	45	50	60				✓
	Mill Rotations	8,733	52,724	60,000	70,000				✓
	Volunteers								
	Horticultural Volunteer Hours	492	455	475	500	✓			✓
	Program Volunteer Hours	160	304	325	350	✓			✓

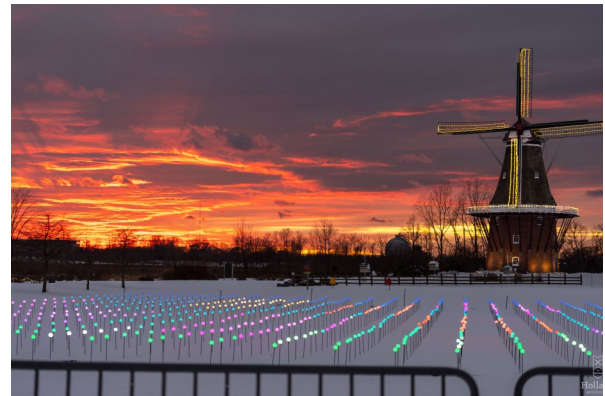
* Strategic Goals:

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

Save the Date!

Magic at the Mill returns winter 2025!

The event will be held the first three Fridays/Saturdays in December.
This is a ticketed event, there will be no sales at the gate, and tickets will go on sale in the fall.



Fiscal Year 2026 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Maintain/increase shoulder season attendance (outside Tulip Time).
- ✓ Continue joint marketing efforts with CVB and other partners.
- ✓ Enhance membership program and fundraising.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue to coordinate programs with PSD/DDA, CVB, Tulip Time, etc.
- ✓ Work with Parks and MSU Extension to implement best horticulture practices.
- ✓ Build volunteer program for horticulture and milling.

Goal 3: To Continually Improve the City Organization

- ✓ Upgrade amenities (bathrooms, sidewalks, etc.) to improve visitor experience.
- ✓ Continue implementation of museum-quality signage and exhibits.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue creating entertaining events for community and visitors.
- ✓ Develop new and refreshed exhibits.
- ✓ Work with vendors to ensure quality merchandise and food offerings.



Overview

The Holland Ice Park is located at Window on the Waterfront Park, on 6th Street. It will include an ice rink with a connected ribbon and a separate curling rink. There will be skate rentals, concessions, and restrooms. During the summer, the park will be utilized for programs by the City's Recreation Department. This fund accounts for the revenue and expenses associated with the operation of the ice park.

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	-	-	-	-	430,000	430,000	-
Interest & Rents	-	-	-	-	10,000	10,000	-
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ 440,000	-

FUNDING USES -							
Personnel Services	-	-	-	-	160,400	160,400	-
Other Expenditures							
- Supplies / Maintenance	-	-	-	-	71,500	71,500	-
- Contractual	-	-	-	-	21,000	21,000	-
- Other	-	-	-	-	139,800	139,800	-
TOTAL FUNDING USES	\$ -	\$ -	\$ -	\$ -	\$ 392,700	\$ 392,700	-

FUND EQUITY							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ 47,300		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	-	-	-	-	47,300		
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ 47,300		

STAFFING					
Full-Time Positions	0.00	0.00	0.00	0.00	0.70
Part-Time Positions	0.00	0.00	0.00	0.00	0.00



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING USES -							
Other Expenditures							
- Other	-	24,000	-	-	-	-	-
Transfers Out	-	556,000	-	-	-	-	-
Depreciation	24,000	24,000	-	-	-	-	-
TOTAL FUNDING USES	\$ 24,000	\$ 604,000	\$ -	\$ -	\$ -	\$ -	-
FUND EQUITY							
INCREASE (DECREASE)	\$ (24,000)	\$ (604,000)	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Investment in Capital Assets	604,000	-	-	-	-		
Undesignated / Unreserved		-	-	-	-		
TOTAL FUND EQUITY	\$ 604,000	\$ -	\$ -	\$ -	\$ -		



This fund was closed as part of the FY 2024 audit. The assets have been transferred to the general long term fixed assets group.



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Property Taxes & Assessments	120,830	130,217	140,900	140,900	148,800	7,900	5.6%
Charges for Services	706,409	-	-	-	-	-	-
Interest & Rents	-	9	-	-	-	-	-
Other	(391,122)	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 436,117	\$ 130,226	\$ 140,900	\$ 140,900	\$ 148,800	\$ 7,900	5.6%
FUNDING USES -							
Other Expenditures							
- Other	824,171	130,299	140,900	141,000	148,900	8,000	5.7%
Depreciation	308,568	309,547	308,000	370,000	380,000	72,000	23.4%
TOTAL FUNDING USES	\$ 1,132,739	\$ 439,846	\$ 448,900	\$ 511,000	\$ 528,900	\$ 80,000	17.8%
FUND EQUITY							
INCREASE (DECREASE)	\$ (696,622)	\$ (309,620)	\$ (308,000)	\$ (370,100)	\$ (380,100)		
ENDING BALANCE -							
Investment in Capital Assets	6,837,209	6,526,893	6,077,993	5,566,993	5,038,093		
Undesignated / Unreserved	-	696	-	-	-		
TOTAL FUND EQUITY	\$ 6,837,209	\$ 6,527,589	\$ 6,219,589	\$ 6,157,489	\$ 5,777,389		

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 a management firm. A transfer from the General Fund subsidizes operating deficits.

Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended	Revised	Proposed	FY2025 to FY2026	
			Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	719	-	-	-	-	-	-
Transfers In	515,518	643,845	486,600	892,500	578,200	91,600	18.8%
TOTAL FUNDING SOURCES	\$ 516,237	\$ 643,845	\$ 486,600	\$ 892,500	\$ 578,200	\$ 91,600	18.8%
FUNDING USES -							
Personnel Services	40,798	42,879	41,700	40,000	41,500	(200)	-0.5%
Other Expenditures							
- Contractual	444,409	430,008	364,700	832,000	520,300	155,600	42.7%
- Other	31,030	170,887	80,300	20,500	16,500	(63,800)	-79.5%
TOTAL FUNDING USES	\$ 516,237	\$ 643,774	\$ 486,700	\$ 892,500	\$ 578,300	\$ 91,600	18.8%
FUND EQUITY							
INCREASE (DECREASE)	\$ -	\$ 71	\$ (100)	\$ -	\$ (100)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	-	71	(29)	71	(29)		
TOTAL FUND EQUITY	\$ -	\$ 71	\$ (29)	\$ 71	\$ (29)		
STAFFING							
Full-Time Positions	0.35	0.35	0.35	0.35	0.35		
Part-Time Positions	0.00	0.00	0.00	0.00	0.00		

Fiscal Year 2026 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

- ✓ Work with the new management firm to evaluate programming and revenue.
- ✓ Work with new management firm to establish a consistent budget and monitor ongoing financials.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Welcome a diverse group of guests to the Civic Center Place.
- ✓ Make the Civic Center a destination for all residents.

Goal 3: To Continually Improve the City Organization

- ✓ Enhance our sense of place with additional entertainment opportunities.
- ✓ Continue coordination with internal and external stakeholders.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Welcome all members of our Community to a wide range of events at the Holland Civic Center Place.



Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	51	225	100	200	100	-	0.0%
Other	4,123	5,915	6,000	6,200	6,000	-	0.0%
TOTAL FUNDING SOURCES	\$ 4,174	\$ 6,140	\$ 6,100	\$ 6,400	\$ 6,100	\$ -	0.0%
FUNDING USES -							
Other Expenditures							
- Supplies / Maintenance	1,319	2,458	3,000	5,400	5,100	2,100	70.0%
- Other	864	700	1,000	1,000	1,000	-	0.0%
TOTAL FUNDING USES	\$ 2,183	\$ 3,158	\$ 4,000	\$ 6,400	\$ 6,100	\$ 2,100	52.5%
FUND EQUITY							
INCREASE (DECREASE)	\$ 1,991	\$ 2,982	\$ 2,100	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	3,611	6,593	8,693	6,593	6,593		
TOTAL FUND EQUITY	\$ 3,611	\$ 6,593	\$ 8,693	\$ 6,593	\$ 6,593		



Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	43	84	-	1,000	-	-	0.0%
Other	5,129	4,849	5,500	5,400	5,500	-	0.0%
TOTAL FUNDING SOURCES	\$ 5,172	\$ 4,933	\$ 5,500	\$ 6,400	\$ 5,500	\$ -	0.0%
FUNDING USES -							
Personnel Services	-	65	-	-	-	-	-
Other Expenditures							
- Supplies / Maintenance	3,290	2,771	2,500	3,000	2,500	-	0.0%
- Other	3,288	1,621	3,000	3,400	3,000	-	0.0%
TOTAL FUNDING USES	\$ 6,578	\$ 4,457	\$ 5,500	\$ 6,400	\$ 5,500	\$ -	0.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ (1,406)	\$ 476	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,400	1,876	1,876	1,876	1,876		
FUND EQUITY	\$ 1,400	\$ 1,876	\$ 1,876	\$ 1,876	\$ 1,876		



Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	47	115	-	-	-	-	-
Other	1,417	1,986	1,000	2,500	2,100	1,100	110.0%
Transfers In	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,464	\$ 2,101	\$ 1,000	\$ 2,500	\$ 2,100	\$ 1,100	110.0%

FUNDING USES -							
Other Expenditures							
- Supplies / Maintenance	395	593	500	1,000	600	100	20.0%
- Other	1,071	1,105	600	1,500	1,500	900	150.0%
TOTAL FUNDING USES	\$ 1,466	\$ 1,698	\$ 1,100	\$ 2,500	\$ 2,100	\$ 1,000	90.9%

	FUND EQUITY				
INCREASE (DECREASE)	\$ (2)	\$ 403	\$ (100)	\$ -	\$ -
ENDING BALANCE -					
Designated / Reserved	-	-	-	-	-
Undesignated / Unreserved	2,321	2,724	2,624	2,724	2,724
TOTAL FUND EQUITY	\$ 2,321	\$ 2,724	\$ 2,624	\$ 2,724	\$ 2,724



PARKS & CEMETERY EMPLOYEES BENEFIT FUND

Budget Summary

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
Description	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	10	19	-	-	-	-	-
Other	2,008	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 2,018	\$ 19	\$ -	\$ -	\$ -	\$ -	-
FUNDING USES -							
Other Expenditures							
- Supplies /Maintenance	-	-	100	100	100	-	0.0%
- Other	410	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 410	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ 1,608	\$ 19	\$ (100)	\$ (100)	\$ (100)		
ENDING BALANCE -							
Designated /Reserved	-	-	-	-	-		
Undesignated /Unreserved	484	503	403	403	303		
TOTAL FUND EQUITY	\$ 484	\$ 503	\$ 403	\$ 403	\$ 303		



Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	-	36	-	-	-	-	-
Other	2,008	1,470	2,500	2,500	1,000	(1,500)	-60.0%
TOTAL FUNDING SOURCES	\$ 2,008	\$ 1,506	\$ 2,500	\$ 2,500	\$ 1,000	\$ (1,500)	-60.0%
FUNDING USES -							
Other Expenditures							
- Supplies / Maintenance	-	-	-	1,500	-	-	0.0%
- Other	410	679	500	1,000	1,000	500	100.0%
TOTAL FUNDING USES	\$ 410	\$ 679	\$ 500	\$ 2,500	\$ 1,000	\$ 500	100.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ 1,598	\$ 827	\$ 2,000	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,598	2,425	4,425	2,425	2,425		
TOTAL FUND EQUITY	\$ 1,598	\$ 2,425	\$ 4,425	\$ 2,425	\$ 2,425		



ENTERPRISE FUNDS

INTERNAL SERVICE FUNDS

(Full Accrual)

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

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

Summary

Internal Service 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.

The following is a summary of all Internal Service Funds. Each fund is detailed in the following pages.

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	448,330	-	-	-	-	-	-
Charges for Services	2,930,727	2,863,148	2,988,700	2,858,500	2,958,300	(30,400)	-1.0%
Interest & Rents	2,711,405	3,086,738	3,022,600	3,000,000	3,381,700	359,100	11.9%
Other	7,101,477	7,114,340	6,961,500	7,368,100	7,501,100	539,600	7.8%
Transfers In	100,000	118,350	100,000	100,000	661,000	561,000	561.0%
TOTAL FUNDING SOURCES	\$ 13,291,939	\$ 13,182,576	\$ 13,072,800	\$ 13,326,600	\$ 14,502,100	\$ 1,429,300	10.9%
FUNDING USES -							
Personnel Services	1,445,578	1,524,551	1,702,000	1,712,700	1,834,600	132,600	7.8%
Other Expenditures							
- Supplies / Maintenance	2,058,838	1,905,956	1,963,000	1,719,200	1,991,200	28,200	1.4%
- Contractual	218,649	166,230	187,800	599,200	620,100	432,300	230.2%
- Other	9,422,854	9,352,911	9,299,200	9,646,200	9,635,800	336,600	3.6%
Capital Outlay	1,584,804	1,644,259	2,145,100	1,712,200	1,842,500	(302,600)	-14.1%
Transfers Out	598,400	2,002,500	-	-	-	-	-
Depreciation	808,805	818,611	702,000	752,000	752,000	50,000	7.1%
TOTAL FUNDING USES	\$ 16,137,928	\$ 17,415,018	\$ 15,999,100	\$ 16,141,500	\$ 16,676,200	\$ 677,100	4.2%



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	8,718	-	-	-	-	-	-
Charges for Services	1,265,201	1,313,143	1,527,900	1,418,100	1,469,900	(58,000)	-3.8%
Interest & Rents	997	10,380	3,000	3,000	3,000	-	0.0%
Other	733	6,598	-	-	-	-	-
Transfers In	100,000	118,350	100,000	100,000	50,000	(50,000)	-50.0%
TOTAL FUNDING SOURCES	\$ 1,375,649	\$ 1,448,471	\$ 1,630,900	\$ 1,521,100	\$ 1,522,900	\$ (108,000)	-6.6%
FUNDING USES -							
Personnel Services	460,270	485,967	518,400	519,100	590,900	72,500	14.0%
Other Expenditures							
- Supplies / Maintenance	178,491	193,600	213,100	24,300	202,100	(11,000)	-5.2%
- Contractual	9,537	8,319	13,000	412,700	431,100	418,100	3216.2%
- Other	414,009	910,094	499,200	49,100	141,500	(357,700)	-71.7%
Capital Outlay	11,350	316,830	459,800	459,800	156,500	(303,300)	-66.0%
Depreciation	30,600	23,283	35,000	35,000	35,000	-	0.0%
TOTAL FUNDING USES	\$ 1,104,257	\$ 1,938,093	\$ 1,738,500	\$ 1,500,000	\$ 1,557,100	\$ (181,400)	-10.4%
FUND EQUITY							
INCREASE (DECREASE) *	\$ 282,742	\$ (172,792)	\$ 352,200	\$ 480,900	\$ 122,300		
ENDING BALANCE -							
Investment in Capital Assets	94,082	80,808	178,323	505,608	627,108		
Assigned for Asset Replacement	100,000	100,000	100,000	100,000	100,000		
Undesignated / Unreserved	327,170	167,653	422,338	223,753	224,553		
FUND EQUITY	\$ 521,252	\$ 348,461	\$ 700,661	\$ 829,361	\$ 951,661		
STAFFING							
Full-Time Positions	4.20	4.20	4.20	4.20	5.20		
Part-Time Positions	0.00	0.07	0.07	0.07	0.08		

* Increase (Decrease) does not include Capital Outlay as this is capitalized as part of the audit process and therefore not included in the fund balance calculation



Software subscriptions were previously accounted for under other expenditures. Beginning in FY 2025 estimated software subscriptions are now accounted for under contractual expenditures.

Fiscal Year 2026 Department Objectives

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

Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Offer cost effective ways to purchase technology for the City.
- ✓ Utilize REMC and MiDEAL for computer equipment.
- ✓ Take advantage of the City's membership to Bidnet Direct/MITN.

Goal 2: To Enhance Connections with Stakeholders

- ✓ Offer cloud-based applications offering a wide range of ways to collaborate between team members.
- ✓ Deploy laptops instead of desktops to users to offer more mobility in the workplace.

Goal 3: To Continually Improve the City Organization

- ✓ Stay committed to securing the City's network infrastructure with 2 factor MFA.
- ✓ Improve the on-premise server solution with a cloud-based Azure solution.
- ✓ Harden the cybersecurity defenses that we currently have while also making enhancements by adding a layered approach within the environment.

Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Working with all departments, both internal and external, to maintain an exceptional experience with all levels of technology.

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	Equipment Maintained								
	Servers	14	14	15	15				✓
	Desk Phones	197	200	210	210				✓
	Printers	59	46	40	40			✓	
	Surveillance Cameras	134	191	210	220	✓			
	Help Desk Tickets Addressed	490	800	900	1,500			✓	
	City of Holland Website Visitors	1,300,000	1,633,246	2,000,000	2,000,000		✓		

* 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



Over 50% of the City employees that use mobile devices to perform their job are now able to do so remotely if necessary. The City continues to increase remote working capability when required by PC replacement cycle.

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	914,056	798,392	733,100	733,200	786,000	52,900	7.2%
Interest & Rents	154	582	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 914,210	\$ 798,974	\$ 733,100	\$ 733,200	\$ 786,000	\$ 52,900	7.2%
FUNDING USES -							
Personnel Services	-	3,200	4,800	-	-	(4,800)	-100.0%
Other Expenditures							
- Supplies / Maintenance	880,479	770,986	700,000	700,000	735,000	35,000	5.0%
- Contractual	11,230	12,616	13,100	19,900	17,900	4,800	36.6%
- Other	33,168	-	15,200	15,200	10,700	(4,500)	-29.6%
Depreciation	16,091	16,804	17,000	17,000	17,000	-	0.0%
TOTAL FUNDING USES	\$ 940,968	\$ 803,606	\$ 750,100	\$ 752,100	\$ 780,600	\$ 30,500	4.1%
FUND EQUITY							
INCREASE (DECREASE)	\$ (26,758)	\$ (4,632)	\$ (17,000)	\$ (18,900)	\$ 5,400		
ENDING BALANCE -							
Investment in Capital Assets	203,827	187,023	170,023	170,023	153,023		
Undesignated / Unreserved	67,342	79,514	79,514	77,614	100,014		
FUND EQUITY	\$ 271,169	\$ 266,537	\$ 249,537	\$ 247,637	\$ 253,037		

Overview

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

Budget Summary

Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	25,467	16,880	22,500	17,000	22,200	(300)	-1.3%
Interest & Rents	55	97	100	100	100	-	0.0%
TOTAL FUNDING SOURCES	\$ 25,522	\$ 16,977	\$ 22,600	\$ 17,100	\$ 22,300	\$ (300)	-1.3%
FUNDING USES -							
Other Expenditures							
- Supplies / Maintenance	23,252	15,512	21,000	16,000	21,000	-	0.0%
- Other	2,709	2,709	3,000	3,000	3,000	-	0.0%
TOTAL FUNDING USES	\$ 25,961	\$ 18,221	\$ 24,000	\$ 19,000	\$ 24,000	\$ -	0.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ (439)	\$ (1,244)	\$ (1,400)	\$ (1,900)	\$ (1,700)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	6,869	5,625	4,225	3,725	2,025		
TOTAL FUND EQUITY	\$ 6,869	\$ 5,625	\$ 4,225	\$ 3,725	\$ 2,025		

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, and 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 2023 Actual	FY 2024 Actual	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
- - FUNDING SOURCES AND USES - -							
FUNDING SOURCES -							
Charges for Services	118,600	-	-	-	-	-	-
Interest & Rents	300	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 118,900	\$ -	\$ -	\$ -	\$ -	-	-
FUNDING USES -							
Other Current Expenditures -							
- Other	118,600	18,300	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 118,600	\$ 18,300	\$ -	\$ -	\$ -	-	-
- - FUND EQUITY - -							
INCREASE (DECREASE)	\$ 300	\$ (18,300)	\$ -	\$ -	\$ -	-	-
ENDING BALANCE -							
Investment in Capital Assets	800	-	-	-	-	-	-
Undesignated / Unreserved	17,500	-	-	-	-	-	-
TOTAL FUND EQUITY	\$ 18,300	\$ -	\$ -	\$ -	\$ -	-	-



Starting in FY 2025, this fund was consolidated into the Technology Services Fund.

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
			Amended	Revised	Proposed	FY2025 to FY2026	
	Actual	Actual	Budget	Estimate	Budget	\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Intergovernmental	439,612	-	-	-	-	-	-
Charges for Services	582,203	734,733	705,200	690,200	680,200	(25,000)	-3.5%
Interest & Rents	2,597,493	2,865,785	2,956,700	2,867,800	3,260,600	303,900	10.3%
Other	58,972	93,955	79,100	125,900	155,900	76,800	97.1%
Transfers In	-	-	-	-	611,000	611,000	-
TOTAL FUNDING SOURCES	\$ 3,678,280	\$ 3,694,473	\$ 3,741,000	\$ 3,683,900	\$ 4,707,700	\$ 966,700	25.8%

FUNDING USES -							
Personnel Services	957,101	1,027,923	1,169,000	1,175,700	1,224,400	55,400	4.7%
Other Expenditures							
- Supplies / Maintenance	963,394	920,903	1,013,900	963,900	1,018,100	4,200	0.4%
- Contractual	61,490	70,212	81,800	85,700	81,900	100	0.1%
- Other	601,110	658,414	626,100	608,900	620,500	(5,600)	-0.9%
Capital Outlay	1,573,454	1,327,429	1,685,300	1,252,400	1,686,000	700	0.0%
Transfers Out	150,000	-	-	-	-	-	-
Depreciation	621,414	778,524	650,000	700,000	700,000	50,000	7.7%
TOTAL FUNDING USES	\$ 4,927,963	\$ 4,783,405	\$ 5,226,100	\$ 4,786,600	\$ 5,330,900	\$ 104,800	2.0%

FUND EQUITY					
INCREASE (DECREASE)*	\$ 323,771	\$ 238,497	\$ 200,200	\$ 149,700	\$ 1,062,800
ENDING BALANCE -					
Investment in Capital Assets	4,963,800	5,430,500	6,465,800	5,982,900	6,968,900
Assigned for Asset Replacement	300,000	300,000	300,000	300,000	300,000
Undesignated / Unreserved	1,068,200	839,973	4,873	437,273	514,073
FUND EQUITY	\$ 6,331,976	\$ 6,570,473	\$ 6,770,673	\$ 6,720,173	\$ 7,782,973

- - STAFFING - -					
Full-Time Positions	10.02	10.02	10.02	10.02	10.02
Part-Time Positions	2.09	2.09	2.67	2.67	2.67

* Increase (Decrease) does not include Capital Outlay as this is capitalized as part of the audit process and therefore not included in the fund balance calculation

Performance Measures

		FY-2023	FY-2024	FY-2025	FY-2026	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
- - PERFORMANCE MEASURES - -									
Output	General Motorpool							✓	
	City Hall (Including library & nature center)								
	Vehicles	14	14	14	14				
	Equipment	1	1	1	1				
	Parks & Recreation							✓	
	Vehicles	45	45	45	45				
	Equipment	390	390	390	392				
	Windmill Island							✓	
	Vehicles	4	4	4	4				
	Equipment	18	18	18	20				
	Street							✓	
	Vehicles	63	63	63	63				
	Equipment	95	95	95	95				
	Public Safety							✓	
	Police - Sedans	13	13	13	13				
	Police - Pickups	2	2	2	2				
	Fire - Pickups	4	4	4	4				
	Fire Engines	9	9	9	9				
	Cruisers	21	21	21	21				
	Equipment	4	4	4	4				
	Macatawa Area Express (MAX)							✓	
	Vehicles (Maintenance Only - Purchase excluded)	40	40	47	47				
	Trolley	1	1	1	1				
	Equipment	4	4	4	4				
	Holland Board of Public Works (BPW)							✓	
	Vehicles (Maintenance Only - Purchase excluded)	68	68	68	68				
	Equipment	1	1	1	1				
	Total							✓	
	Vehicles	284	284	291	291				
	Equipment	513	513	513	517				
	Hybrid / Electric Vehicles							✓	
	Total Number	14	14	14	16				
	Percent of the Fleet	4.9%	4.9%	4.8%	5.5%				

* Strategic Goals:

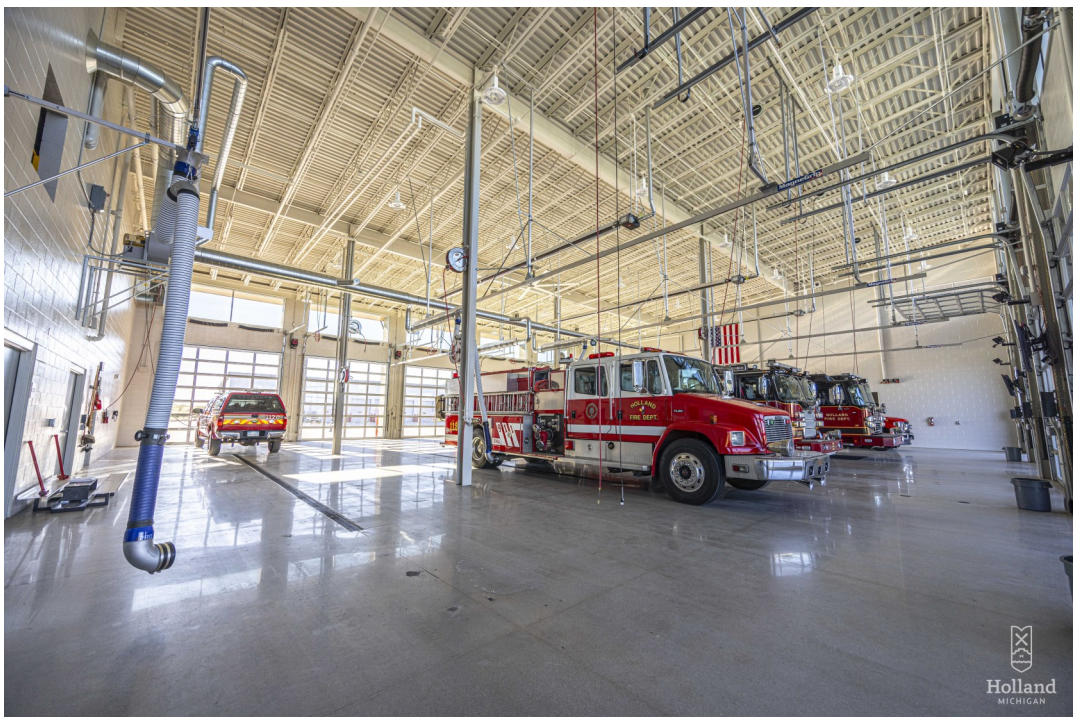
1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders

Budget Summary

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Other	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING USES -							
Other Expenditures							
- Other	61,600	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	448,400	2,002,500	-	-	-	-	-
Depreciation	140,700	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 650,700	\$ 2,002,500	\$ -	\$ -	\$ -	\$ -	-
FUND EQUITY							
INCREASE (DECREASE)	\$ (650,700)	\$ (2,002,500)	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Investment in Capital Assets	2,002,500	-	-	-	-		
Undesignated / Unreserved	-	-	-	-	-		
TOTAL FUND EQUITY	\$ 2,002,500	\$ -	\$ -	\$ -	\$ -		

FUN FACT

In FY 2025, this fund was combined into the General Fixed Asset Group.



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Charges for Services	25,200	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 25,200	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING USES -							
Personnel Services	25,200	-	-	-	-	-	-
TOTAL FUNDING USES	\$ 25,200	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUND EQUITY							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -	-	
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-	-	
Undesignated / Unreserved	-	-	-	-	-	-	
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	-	

FUN FACT

This fund was closed as part of the FY 2024 audit. Compensated absences are now accounted for in the general long term debt account.



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended	Revised	Proposed	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	6,937	5,737	1,300	2,500	2,000	700	53.8%
Other	366,718	90,928	400,800	344,100	315,000	(85,800)	-21.4%
TOTAL FUNDING SOURCES	\$ 373,655	\$ 96,665	\$ 402,100	\$ 346,600	\$ 317,000	\$ (85,100)	-21.2%
FUNDING USES -							
Other Expenditures							
- Other	573,858	407,896	367,700	342,000	305,000	(62,700)	-17.1%
TOTAL FUNDING USES	\$ 573,858	\$ 407,896	\$ 367,700	\$ 342,000	\$ 305,000	\$ (62,700)	-17.1%
FUND EQUITY							
INCREASE (DECREASE)	\$ (200,203)	\$ (311,231)	\$ 34,400	\$ 4,600	\$ 12,000		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	353,983	42,752	77,152	47,352	59,352		
TOTAL FUND EQUITY	\$ 353,983	\$ 42,752	\$ 77,152	\$ 47,352	\$ 59,352		

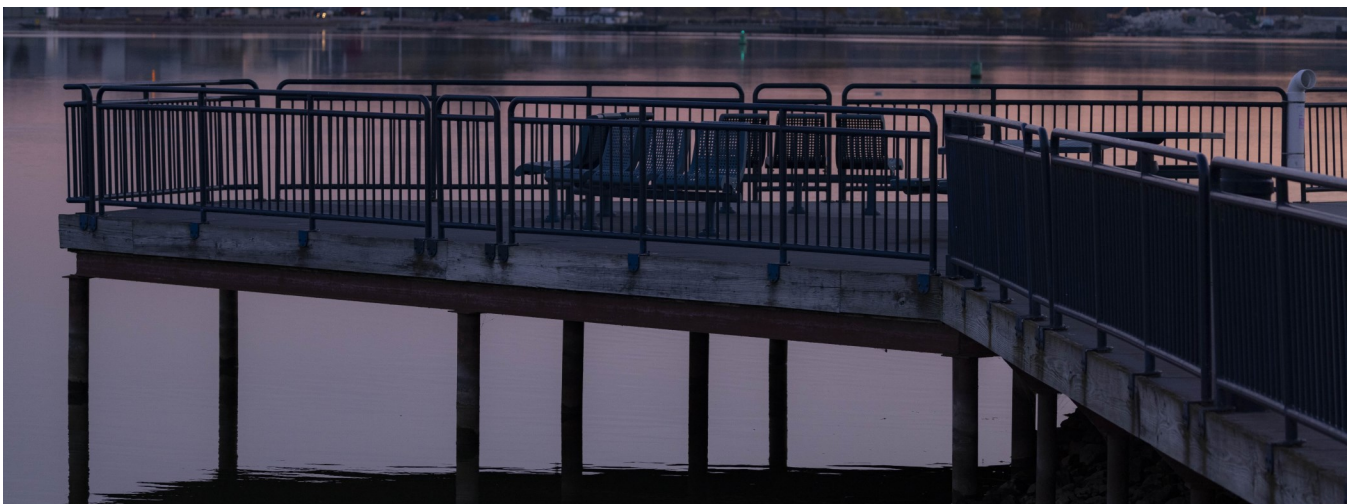


Overview

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended	Revised	Proposed	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	4,712	12,172	5,000	8,000	6,000	1,000	20.0%
Other	99,442	109,579	105,000	105,000	115,500	10,500	10.0%
TOTAL FUNDING SOURCES	\$ 104,154	\$ 121,751	\$ 110,000	\$ 113,000	\$ 121,500	\$ 11,500	10.5%
FUNDING USES -							
Personnel Services	2,509	1,573	3,100	5,000	5,000	1,900	61.3%
Other Expenditures							
- Other	88,354	72,869	74,400	146,500	81,800	7,400	9.9%
TOTAL FUNDING USES	\$ 90,863	\$ 74,442	\$ 77,500	\$ 151,500	\$ 86,800	\$ 9,300	12.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ 13,291	\$ 47,309	\$ 32,500	\$ (38,500)	\$ 34,700		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	272,489	319,798	352,298	281,298	315,998		
TOTAL FUND EQUITY	\$ 272,489	\$ 319,798	\$ 352,298	\$ 281,298	\$ 315,998		



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	90,473	176,869	50,000	104,000	100,000	50,000	100.0%
Other	6,079,824	6,202,415	5,737,900	6,235,800	6,301,700	563,800	9.8%
TOTAL FUNDING SOURCES	\$ 6,170,297	\$ 6,379,284	\$ 5,787,900	\$ 6,339,800	\$ 6,401,700	\$ 613,800	10.6%
FUNDING USES -							
Personnel Services	498	5,888	6,700	12,900	14,300	7,600	113.4%
Other Expenditures							
- Supplies / Maintenance	13,222	4,955	15,000	15,000	15,000	-	0.0%
- Contractual	82,982	75,083	79,900	80,900	89,200	9,300	11.6%
- Other	7,023,110	6,682,918	7,057,800	7,863,700	7,812,700	754,900	10.7%
TOTAL FUNDING USES	\$ 7,119,812	\$ 6,768,844	\$ 7,159,400	\$ 7,972,500	\$ 7,931,200	\$ 771,800	10.8%
FUND EQUITY							
INCREASE (DECREASE)	\$ (949,515)	\$ (389,560)	\$ (1,371,500)	\$ (1,632,700)	\$ (1,529,500)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	4,458,654	4,069,094	2,697,594	2,436,394	906,894		
TOTAL FUND EQUITY	\$ 4,458,654	\$ 4,069,094	\$ 2,697,594	\$ 2,436,394	\$ 906,894		



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 2023	FY 2024	FY 2025	FY 2025	FY 2026	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Proposed Budget	FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	4,489	9,840	2,400	7,400	5,000	2,600	108.3%
Other	151,449	147,751	161,500	139,500	153,400	(8,100)	-5.0%
TOTAL FUNDING SOURCES	\$ 155,938	\$ 157,591	\$ 163,900	\$ 146,900	\$ 158,400	\$ (5,500)	-3.4%
FUNDING USES -							
Other Expenditures							
- Other	166,526	134,538	160,600	130,600	143,700	(16,900)	-10.5%
TOTAL FUNDING USES	\$ 166,526	\$ 134,538	\$ 160,600	\$ 130,600	\$ 143,700	\$ (16,900)	-10.5%
FUND EQUITY							
INCREASE (DECREASE)	\$ (10,588)	\$ 23,053	\$ 3,300	\$ 16,300	\$ 14,700		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	312,258	335,311	338,611	351,611	366,311		
TOTAL FUND EQUITY	\$ 312,258	\$ 335,311	\$ 338,611	\$ 351,611	\$ 366,311		



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	6,147	11,484	3,600	7,200	5,000	1,400	38.9%
Other	83,446	141,679	159,000	165,200	181,700	22,700	14.3%
TOTAL FUNDING SOURCES	\$ 89,593	\$ 153,163	\$ 162,600	\$ 172,400	\$ 186,700	\$ 24,100	14.8%
FUNDING USES -							
Other Expenditures							
- Contractual	53,410	-	-	-	-	-	-
- Other	83,994	144,818	165,000	159,000	174,900	9,900	6.0%
TOTAL FUNDING USES	\$ 137,404	\$ 144,818	\$ 165,000	\$ 159,000	\$ 174,900	\$ 9,900	6.0%
FUND EQUITY							
INCREASE (DECREASE)	\$ (47,811)	\$ 8,345	\$ (2,400)	\$ 13,400	\$ 11,800		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	347,047	355,392	352,992	368,792	380,592		
TOTAL FUND EQUITY	\$ 347,047	\$ 355,392	\$ 352,992	\$ 368,792	\$ 380,592		



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 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Revised Estimate	FY 2026 Proposed Budget	Change in Budget FY2025 to FY2026	
						\$	%
FUNDING SOURCES AND USES							
FUNDING SOURCES -							
Interest & Rents	(352)	(6,208)	500	-	-	(500)	-100.0%
Other	260,893	321,435	318,200	252,600	277,900	(40,300)	-12.7%
TOTAL FUNDING SOURCES	\$ 260,541	\$ 315,227	\$ 318,700	\$ 252,600	\$ 277,900	\$ (40,800)	-12.8%
FUNDING USES -							
Other Expenditures							
- Other	255,816	320,355	330,200	328,200	342,000	11,800	3.6%
TOTAL FUNDING USES	\$ 255,816	\$ 320,355	\$ 330,200	\$ 328,200	\$ 342,000	\$ 11,800	3.6%
FUND EQUITY							
INCREASE (DECREASE)	\$ 4,725	\$ (5,128)	\$ (11,500)	\$ (75,600)	\$ (64,100)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	150,957	145,829	134,329	70,229	6,129		
TOTAL FUND EQUITY	\$ 150,957	\$ 145,829	\$ 134,329	\$ 70,229	\$ 6,129		





APPENDIX A: [PROPERTY TAXES](#)

APPENDIX B: [PERSONNEL](#)

APPENDIX C: [CAPITAL IMPROVEMENT PLAN](#)

APPENDIX D: [CAPITAL OUTLAY](#)

APPENDIX E: [DEBT SERVICE](#)

APPENDIX F: [GLOSSARY](#)

PROPERTY TAXES

[PERSONNEL](#)

[CAPITAL IMPROVEMENT PLAN](#)

[CAPITAL OUTLAY](#)

[DEBT SERVICE](#)

[GLOSSARY](#)

City of Holland Average Property Tax Distribution Principal Resident Properties



Schools 14%	State Education Tax 14%	Intermediate School District 15%	County 13%	Other 11%	City of Holland 33%
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Education, County & Other (67%)	City of Holland (33%)
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Property taxes account for 45.3% 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, Holland Area Community Swimming Pool Authority, and voted Broadband Debt.

CITY OF HOLLAND
MILLAGE REDUCTION FORMULA COMPUTATION FOR TAX YEAR 2025
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 2025 MILLAGE REDUCTION FRACTION (MRF)					
2024 Total Taxable	-	2025 Taxable Losses	x	2025 C.P.I.	= 2025 MRF
2025 Total Taxable	-	2025 Taxable Additions			
1,585,409,909	-	15,764,239	x	1.031	= 0.9866
1,695,473,340	-	55,170,796			= 1.0000

COMPUTATION OF 2025 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED					
For Non-Voted City of Holland Operations and Non-Voted LTGO Debt					
Charter Maximum		2024 Rollback Maximum			Maximum Allowable
Authorized Rate		Authorized Rate	x	2025 MRF	= 2025 Levy
17.5000		14.6442		0.9866	14.4479
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		2024 Rollback Maximum			Maximum Allowable
Authorized Rate		Authorized Rate	x	2025 MRF	= 2025 Levy
0.1000		0.0927		0.9866	0.0914

2025 PROPOSED MILLAGE RATES WHICH ARE SUBJECT TO MILLAGE REDUCTION FORMULA	
<u>2025 Millage Rates - Non-Voted:</u>	
City of Holland - Support of Operations, Debt Service and Capital	13.7778
<u>2025 Millage Rates - Voted:</u>	
West Michigan Airport Authority - Support of Operations	0.0914

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 2025 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 2025
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 2025 MILLAGE REDUCTION FRACTION (MRF)

2024 Total Taxable	-	2025 Taxable Losses	x	2025 C.P.I.	=	2025 MRF
2025 Total Taxable	-	2025 Taxable Additions				
180,364,666	-	718,039	x	1.031	=	0.9976
193,077,938	-	7,413,600				1.0000

COMPUTATION OF 2025 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED

Ordinance Maximum	2024 Rollback Maximum			Maximum Allowable
Authorized Rate	Authorized Rate	x	2025 MRF	= 2025 Levy
2.0000	1.5907		0.9976	1.5868

2025 PROPOSED MILLAGE RATE

Downtown Development Authority - Operating	1.5868
Less Correction of Millage Rollbacks:	
- there are no corrections of prior years rollbacks	0.0000
Total Non-Voted Millage	1.5868

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.

CITY OF HOLLAND
TRUTH-IN-TAXATION FORMULA COMPUTATION FOR TAX YEAR 2025
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 2025 BASE TAX RATE

2024 Total Taxable	x	<u>2024 Total Taxable</u>	-	<u>2025 Taxable Losses</u>	
Operating Millage Rate		2025 Total Taxable	-	2025 Taxable Additions	
13.7765	x	<u>1,585,409,909</u>	-	<u>15,764,239</u>	= 0.9569
		1,695,473,340	-	55,170,796	
13.7765	x	0.9569			= 13.1830

COMPUTATION OF 2025 PROPOSED ADDITIONAL TAX RATE

Calculated Base Tax Rate for Fiscal Year 2025-26	13.1830
Proposed Operating Tax Rate for Fiscal Year 2025-26	13.7778
Proposed Additional Tax Rate for Fiscal Year 2025-26	0.5948

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES

Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 510,025
> Percentage Increase (decrease)	2.3351%
Over Preceding Fiscal Year, If Proposed Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 1,518,493
> Percentage Increase (decrease)	6.9524%
Difference of Adopting Proposed Tax Rate versus Calculated Base Tax Rate:	
> Dollar Increase (decrease)	\$ 1,008,468
> Percentage Increase (decrease)	4.5119%

CITY OF HOLLAND - DOWNTOWN DEVELOPMENT AUTHORITY
TRUTH-IN-TAXATION FORMULA COMPUTATION FOR TAX YEAR 2025
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 2025 BASE TAX RATE					
2024 Total Taxable	x	<u>2024 Total Taxable</u>	-	<u>2025 Taxable Losses</u>	
Operating Millage Rate		2025 Total Taxable	-	2025 Taxable Additions	
1.5907	x	<u>180,364,666</u>	-	<u>718,039</u>	
		193,077,938	-	7,413,600	= 0.9676
1.5907	x	0.9676			= 1.5391

COMPUTATION OF 2025 PROPOSED ADDITIONAL TAX RATE	
Calculated Base Tax Rate for Fiscal Year 2025-26	1.5391
Proposed Operating Tax Rate for Fiscal Year 2025-26	1.5868
Proposed Additional Tax Rate for Fiscal Year 2025-26	0.0477

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES	
Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase	\$ 10,268
> Percentage Increase	3.5790%
Over Preceding Fiscal Year, If Proposed Tax Rate is Adopted:	
> Dollar Increase	\$ 19,470
> Percentage Increase	6.7862%
Difference of Adopting Proposed Tax Rate versus Calculated Base Tax Rate:	
> Dollar Increase	\$ 9,202
> Percentage Increase	3.0964%

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2024 AND 2025
- - BY PROPERTY CLASSIFICATION - -

	Tax Year		Increase (Decrease)	
	2024	2025	\$	%
REGULAR ASSESSMENT ROLL EXPRESSED AT TAXABLE VALUATION				
<u>Residential</u>				
Real Property + NEZ (\$9,417,031)	\$ 931,071,688	\$ 985,360,670	\$ 54,288,982	5.83%
<u>Business</u>				
Real Property:				
- Industrial	\$ 188,943,886	\$ 201,947,125	\$ 13,003,239	6.88%
- Commercial	422,984,994	461,232,265	38,247,271	9.04%
- Agricultural	1,078,442	1,111,869	33,427	3.10%
- Developmental	375,604	387,247	11,643	3.10%
- Total Business Real Property	\$ 613,382,926	\$ 664,678,506	\$ 51,295,580	8.36%
Personal Property:				
- Industrial	\$ 9,003,100	\$ 9,591,600	\$ 588,500	6.54%
- Commercial	46,278,700	49,070,800	2,792,100	6.03%
- Utilities	11,058,000	11,352,600	294,600	2.66%
- Total Business Personal Property	\$ 66,339,800	\$ 70,015,000	\$ 3,675,200	5.54%
Total Business Property	\$ 679,722,726	\$ 734,693,506	\$ 54,970,780	8.09%
Total Regular Assessment Roll	\$1,610,794,414	\$1,720,054,176	\$ 109,259,762	6.78%

INDUSTRIAL FACILITIES TAX (IFT) ABATEMENT ASSESSMENT ROLL

@ Regular Valuations

Real Property:				
- New	\$ 149,801,173	\$ 219,237,957	\$ 69,436,784	46.35%
- Rehabilitated	- 0 -	- 0 -	- 0 -	0.00%
- Total Real Property	\$ 149,801,173	\$ 219,237,957	\$ 69,436,784	46.35%
Personal Property:				
- New	\$ 1,157,400	\$ 101,200	\$ (1,056,200)	-91.26%
- Rehabilitated	- 0 -	- 0 -	- 0 -	0.00%
- Total Personal Property	\$ 1,157,400	\$ 101,200	\$ (1,056,200)	-91.26%
Total Real and Personal Property	\$ 150,958,573	\$ 219,339,157	\$ 68,380,584	45.30%
@ Taxable Valuation Equivalency	\$ 75,479,287	\$ 109,669,579	\$ 34,190,292	45.30%

COMBINED SUMMARY OF CITY-WIDE PROPERTY ASSESSMENT ROLL

Regular Assessment Roll + NEZ	\$ 1,610,794,414	\$ 1,720,054,176	\$ 109,259,762	6.78%
Tax Abatement Assessment Roll (IFT)	75,479,287	109,669,579	\$ 34,190,292	45.30%
Grand Total	\$1,686,273,701	\$1,829,723,755	\$ 143,450,054	8.51%

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2025 (fiscal year 2026), the City of Holland administers sixteen (16) 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 2025 (fiscal year 2026) amount to \$122,056,579

TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE

For tax year 2025 (fiscal year 2026), P.A. 376 Tool & Die abatements amount to \$57,455,684

For tax year 2025 (fiscal year 2026), P.A. 376 Michigan Strategic Fund abatements amount to \$4,263,251

SUMMARY OF PROPERTY TAXABLE VALUATION ROLL FOR TAX YEAR 2025

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 (\$9,417,031)	\$ 1,466,185,970	\$ 183,853,206	\$ - 0 -	\$ 1,650,039,176
Personal Property	52,995,400	17,009,300	10,300	70,015,000
Total	\$ 1,519,181,370	\$ 200,862,506	\$ 10,300	\$ 1,720,054,176
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>				
New Property	\$ 45,127,142	\$ 174,212,015	\$ - 0 -	\$ 219,339,157
Rehabilitated Property	- 0 -	- 0 -	- 0 -	-
Total	\$ 45,127,142	\$ 174,212,015	\$ - 0 -	\$ 219,339,157
<u>Valuation for Taxing Equivalent</u>	\$ 22,563,571	\$ 87,106,008	\$ - 0 -	\$ 109,669,579
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 1,541,744,941</u>	<u>\$ 287,968,514</u>	<u>\$ 10,300</u>	<u>\$ 1,829,723,755</u>

BY COUNTY GOVERNMENT JURISDICTIONS WITHIN THE CITY OF HOLLAND			
	County Of		
	Ottawa	Allegan	Combined
<u>REGULAR ASSESSMENT ROLL:</u>			
Real Property + NEZ (\$9,417,031)	\$ 1,124,468,096	\$ 525,581,380	\$ 1,650,049,476
Personal Property	40,434,400	29,570,300	70,004,700
Total	\$ 1,164,902,496	\$ 555,151,680	\$ 1,720,054,176
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>			
New Property	\$ 3,849,216	\$ 215,489,941	\$ 219,339,157
Rehabilitated Property	- 0 -	- 0 -	- 0 -
Total	\$ 3,849,216	\$ 215,489,941	\$ 219,339,157
<u>Valuation for Budgeting Purposes</u>	\$ 1,924,608	\$ 107,744,971	\$ 109,669,579
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 1,166,827,104</u>	<u>\$ 662,896,651</u>	<u>\$ 1,829,723,755</u>

TAXABLE VALUATIONS 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2025 (fiscal year 2026), the City of Holland administers sixteen (16) 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 2025 (fiscal year 2026) amount to \$122,056,579

TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE

For tax year 2025 (fiscal year 2026), P.A. 376 Tool & Die abatements amount to \$57,455,684

For tax year 2025 (fiscal year 2026), P.A. 376 Michigan Strategic Fund abatements amount to \$4,263,251

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2024 AND 2025 -- BY PROPERTY TYPE --

Property Type	TAX YEAR 2024		TAX YEAR 2025	
	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 (\$9,417,031)	\$ 931,071,688		\$ 985,360,670	
Total - All Residential Property	<u>\$ 931,071,688</u>	55.21%	<u>\$ 985,360,670</u>	53.85%
<u>Business Property</u>				
Regular Assessment Roll:				
- Real Property	\$ 613,382,926		\$ 664,678,506	
- Personal Property	66,339,800		70,015,000	
- Total	<u>\$ 679,722,726</u>		<u>\$ 734,693,506</u>	
IFT Abatement Assessment Roll:				
- Real Property	\$ 74,900,587		\$ 109,618,979	
- Personal Property	578,700		50,600	
- Total	<u>\$ 75,479,287</u>		<u>\$ 109,669,579</u>	
Total - All Business Property	<u>\$ 755,202,013</u>	44.79%	<u>\$ 844,363,085</u>	46.15%
<u>Grand Total - All Property</u>	<u>\$ 1,686,273,701</u>	100.00%	<u>\$ 1,829,723,755</u>	100.00%

TAXABLE VALUATIONS - REAL PROPERTY AND PERSONAL PROPERTY				
Total - All Real Property	\$ 1,619,355,201	96.03%	\$ 1,759,658,155	96.17%
Total - All Personal Property	66,918,500	3.97%	70,065,600	3.83%
Grand Total - All Property	<u>\$ 1,686,273,701</u>	100.00%	<u>\$ 1,829,723,755</u>	100.00%

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

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For tax year 2025 (fiscal year 2026), P.A. 376 Michigan Strategic Fund abatements amount to \$4,263,251

COMPARISON OF PROPERTY TAXABLE VALUATION COMPARED TO ASSESSED VALUATION ROLL 2025
- - BY PROPERTY TYPE - -

Property Type	Assessed Valuation	Taxable Valuation	Difference
VALUATIONS - RESIDENTIAL PROPERTY AND BUSINESS PROPERTY			
<u>Residential Property</u>			
Regular Assessment Roll + NEZ:	\$ 1,570,659,300	\$ 985,360,670	\$ 585,298,630
Land Bank Assessment Roll:			
- Total	\$ 3,030,100	\$ 2,698,489	\$ 331,611
- Total (Taxable Equivalency)	- 0 -	- 0 -	- 0 -
Total - All Residential Property	<u>\$ 1,570,659,300</u>	<u>\$ 985,360,670</u>	<u>\$ 585,298,630</u>
<u>Business Property</u>			
Regular Assessment Roll:	\$ 1,012,672,100	\$ 725,276,475	\$ 287,395,625
Land Bank Assessment Roll:			
- Total	\$ - 0 -	\$ - 0 -	\$ - 0 -
- Total (Taxable Equivalency)	- 0 -	- 0 -	- 0 -
IFT Abatement Assessment Roll:			
- Real Property	\$ 254,968,500	\$ 219,237,957	\$ 35,730,543
- Real Rehab Property	-	-	- 0 -
- Personal Property	101,200	101,200	- 0 -
- Total	<u>\$ 255,069,700</u>	<u>\$ 219,339,157</u>	<u>\$ 35,730,543</u>
- Total (Taxable Equivalency)	<u>\$ 127,534,850</u>	<u>\$ 109,669,579</u>	<u>\$ 17,865,272</u>
Total - All Business Property (Taxable)	<u>\$ 1,140,206,950</u>	<u>\$ 834,946,054</u>	<u>\$ 305,260,897</u>
<u>Grand Total - All Property</u>	<u>\$ 2,710,866,250</u>	<u>\$ 1,820,306,724</u>	<u>\$ 890,559,527</u>

Reduction Percentage
32.85%

TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

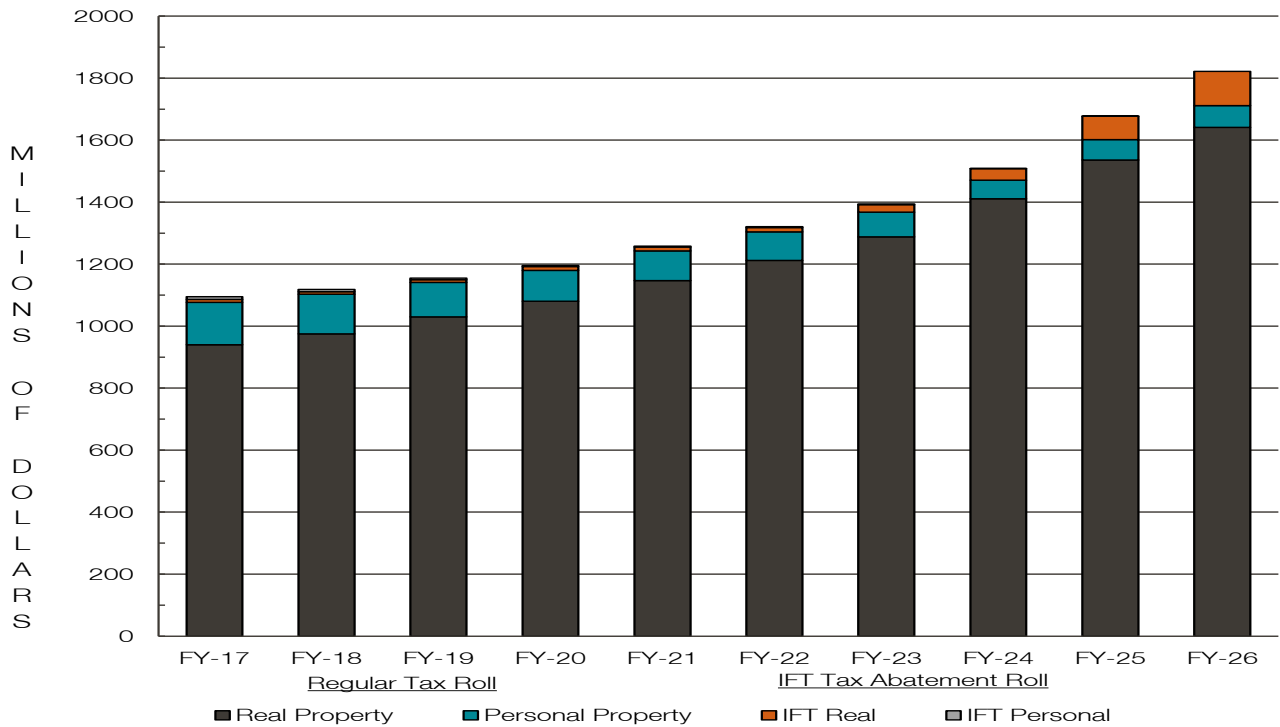
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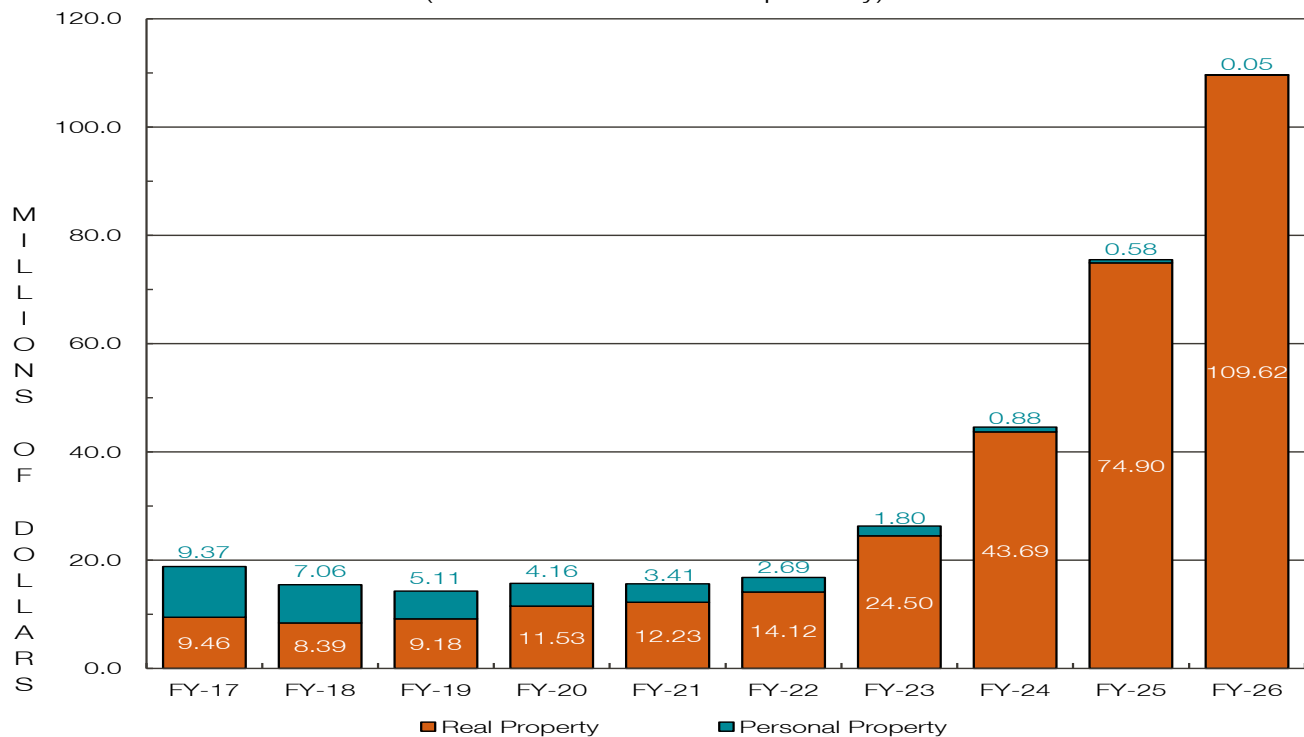
REGULAR/IFT ASSESSMENT COMPOSITION



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

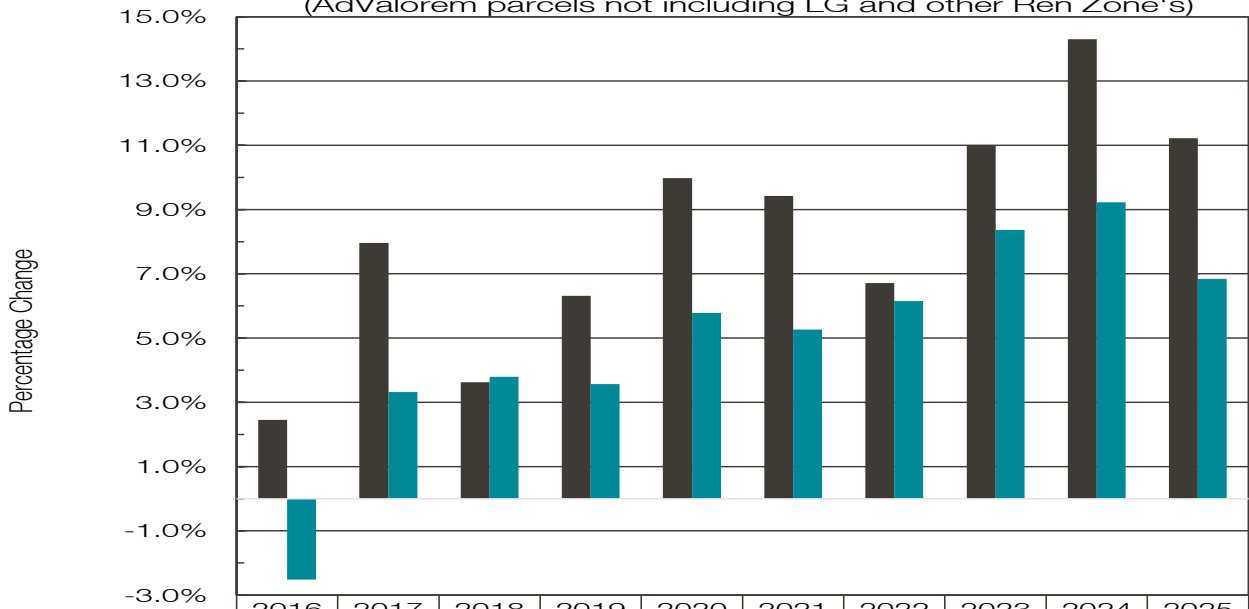
IFT ABATED PROPERTY ASSESSMENTS

(in Millions of Taxable equivalency)



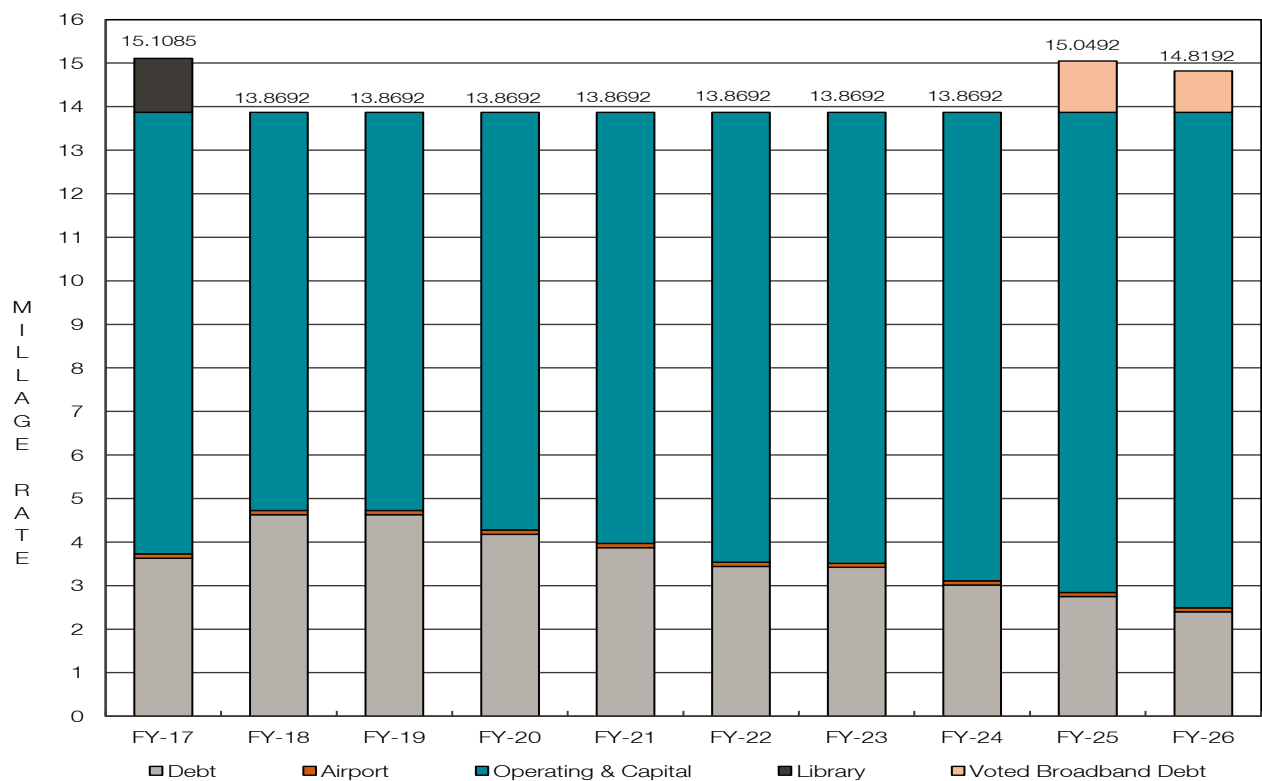
PERCENTAGE CHANGE IN SEV & TAXABLE VALUE TAX YEAR 2016-2025

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



Assessed Value	2.5%	8.0%	3.6%	6.3%	10.0%	9.4%	6.7%	11.0%	14.3%	11.2%
Taxable Value	-2.5%	3.3%	3.8%	3.6%	5.8%	5.3%	6.2%	8.4%	9.2%	6.8%

PROPERTY TAX MILLAGE RATES



TAX YEAR 2025 TAX INCREMENT FINANCING - CAPTURED TAXABLE VALUATIONS

Project	Local Only Projects - Mills									School Projects - SET		School Projects - Operating Mills		
	TIF Capture	City	MAX	MMAA	HPS Bdg & Sinking	HDL	Pool	ISD	COUNTY	TIF Capture	SET	TIF Capture	Hamilton	HPS
BROWNFIELDS APPROVED FOR STATE & LOCAL CAPTURE														
City 7th St Parking Deck	\$28,254,850	✓	✓	✓	✓	✓	✓	✓	O	\$28,254,850	✓	\$28,254,850		✓
De Boer Bakkerij	\$247,314	✓	✓	✓	✓	✓	✓	✓	O	\$247,314	✓	\$247,314		✓
GDK/9th St Parking Deck	\$17,804,087	✓	✓	✓	✓	✓	✓	✓	A	\$17,804,087	✓	\$16,387,180		✓
Wendy's	\$685,295	✓	✓	✓	✓	✓	✓	✓	A	\$685,295	✓	\$685,295	✓	
Towers On River	\$13,744,407	✓	✓	✓	✓	✓	✓	✓	O	\$13,744,407	✓	\$13,744,407		✓
GF&K Holdings/Jubilee	\$558,900	✓	✓	✓	✓	✓	✓	✓	O	\$558,900	✓	\$558,900		✓
Hom Flats - E 24th St	\$1,743,538	✓	✓	✓	✓	✓	✓	✓	O	\$1,743,538	✓	\$1,743,538		✓
BROWNFIELDS APPROVED FOR LOCAL CAPTURE ONLY														
Baker Lofts	\$11,353,372	✓	✓	✓	✓	✓	✓	✓	O					
Scrap Yard Lofts	\$2,127,014	✓	✓	✓	✓	✓	✓	✓	O					
Crescent Shores	\$12,033,466	✓	✓	✓	✓	✓	✓	✓	O					
Minit Mart	\$121,651	✓	✓	✓	✓	✓	✓	✓	O					
Uptown Condos	\$1,893,270	✓	✓	✓	✓	✓	✓	✓	O					
Washington School	\$6,061,391	✓	✓	✓	✓	✓	✓	✓	O					
Kensington Place	\$16,326,668	✓	✓	✓	✓	✓	✓	✓	A					
Park Vista Development	\$7,484,972	✓	✓	✓	✓	✓	✓	✓	A					
Vista Green Development	\$1,615,984	✓	✓	✓	✓	✓	✓	✓	A					

PROPERTY TAX LEVY
MILLAGE RATES AND AMOUNTS FOR THE FISCAL YEAR 2025-26

	Tax Year 2024	Tax Year 2025	Increase (Decrease)	
	FY 2024-25	FY 2025-26	Amount	Percent
PROPERTY TAX MILLAGE RATES				
<u>MILLAGE LEVY RATES (excludes voted debt)</u>				
<u>CITY OF HOLLAND</u>				
- Operating Levies:				
General	9.4220	9.9278	0.5058	5.37%
Total Operating	9.4220	9.9278	0.5058	5.37%
- 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	0.2545	0.1000	(0.1545)	-60.71%
Total Capital	1.6045	1.4500	(0.1545)	-9.63%
- Debt Service Levies:				
General Obligation Debt	2.7500	2.4000	(0.3500)	-12.73%
- Total City of Holland	13.7765	13.7778	0.0013	0.01%
<u>AIRPORT AUTHORITY</u>	0.0927	0.0914	(0.0013)	-1.40%
<u>TOTAL MILLAGE LEVY RATES (excludes voted debt)</u>	13.8692	13.8692	(0.0000)	0.00%
<u>VOTED DEBT MILLAGE LEVY RATES</u>				
<u>BROADBAND</u>	1.1800	0.9500	(0.2300)	-19.49%
<u>TOTAL VOTED DEBT MILLAGE LEVY RATES</u>	1.1800	0.9500	(0.2300)	-19.49%
<u>TOTAL MILLAGE LEVY RATES</u>	15.0492	14.8192	(0.2300)	-1.53%
PROPERTY TAX MILLAGE AMOUNTS				
<u>MILLAGE LEVY AMOUNT (excludes voted debt)</u>				
<u>CITY OF HOLLAND</u>				
- Operating Levies:				
General	14,317,757	16,160,931	1,843,174	12.87%
Total Operating	\$ 14,317,757	\$ 16,160,931	\$ 1,843,174	12.87%
- Capital Levies:				
Street Improvement Projects	1,823,531	1,953,415	129,884	7.12%
Sidewalk Improvement Projects	227,941	244,177	16,236	7.12%
Municipal Capital Projects	386,741	162,785	(223,956)	-57.91%
Total Capital	\$ 2,438,213	\$ 2,360,377	\$ (77,836)	-3.19%
- Debt Service Levies:				
General Obligation Debt *	4,513,090	4,235,249	(277,841)	-6.16%
- Total City of Holland	\$ 21,269,060	\$ 22,756,557	\$ 1,487,497	6.99%
<u>AIRPORT AUTHORITY</u>	140,868	148,785	7,917	5.62%
<u>TOTAL MILLAGE LEVY AMOUNT (excludes voted debt)</u>	\$ 21,409,928	\$ 22,905,342	\$ 1,495,414	6.98%
<u>VOTED DEBT MILLAGE LEVY AMOUNT</u>				
<u>BROADBAND</u>	1,936,526	1,676,453	(260,073)	-13.43%
<u>TOTAL VOTED DEBT MILLAGE LEVY AMOUNT</u>	1,936,526	1,676,453	(260,073)	-13.43%
<u>TOTAL MILLAGE LEVY AMOUNTS</u>	23,346,454	24,581,795	1,235,341	5.29%

* Brownfield Captures Are Not Excluded From Debt Service Levies

CITY OF HOLLAND				
PROPERTY ASSESSMENT ROLLS EXPRESSED AS TAXABLE VALUATIONS				
	Tax Year 2024	Tax Year 2025		
	FY 2024-25	FY 2025-26	Change	
Regular Roll (Includes Frozen NEZ)	\$ 1,608,629,022	\$ 1,720,001,794	\$ 111,372,772	6.92%
- Less Renaissance Zones				
- LG Chem/Compact Power	(7,390,641)	(3,658,851)	3,731,789	
- LG Chem/Compact Power 2	(692,990)	(604,400)	88,590	
Subtotal Renaissance Zones	(8,083,631)	(4,263,251)	3,820,379	
- Less Brownfields:				
- 573 Columbia Ave (Baker-Lofts)	(10,806,590)	(11,353,372)	(546,782)	
- 146 River Ave (Scrap Yard Lofts)	(2,060,967)	(2,127,414)	(66,447)	
- 7th Street Project (Parking Deck)	(23,249,647)	(28,254,850)	(5,005,203)	
- 561 Crescent Drive (Crescent Shores)	(11,336,521)	(12,033,466)	(696,945)	
- 154 East 15th Street (Minit Mart)	(116,462)	(121,651)	(5,189)	
- 380 West 16th Street (DeBoer Bakeri)	(233,611)	(247,314)	(13,703)	
- 156 West 11th Street (Wash School)	(5,805,870)	(6,061,391)	(255,521)	
- West 8th Street (GDK)	(17,041,090)	(17,804,087)	(762,997)	
- West 5th Street (Uptown)	(1,828,227)	(1,893,270)	(65,043)	
- 2123 Sherwood Ave/M-10 (Kensington)	(15,801,617)	(16,326,668)	(525,051)	
- 1162 Washington (Wendy's)	(660,811)	(685,295)	(24,484)	
- Park Vista	(6,914,017)	(7,484,972)	(570,955)	
- Vista Green	(471,700)	(1,615,984)	(1,144,284)	
- Towers on River	(12,578,988)	(13,744,407)	(1,165,419)	
- Ottawa Ave	- 0 -	(558,900)	(558,900)	
- Hom Flats 24th St	- 0 -	(1,743,538)	(1,743,538)	
Subtotal Brownfields	(108,906,118)	(122,056,579)	(8,538,320)	7.84%
- Less SmartZone	(12,608,458)	(14,784,383)	(2,175,925)	17.26%
- Less Veteran's Exemptions	(4,400,327)	(3,265,350)	1,134,977	-25.79%
Subtotal Regular Roll	1,474,630,489	1,575,632,231	\$ 101,001,742	6.85%
Tax Abatement Roll (Expressed at Equivalency)	75,479,287	109,669,579	34,190,292	45.30%
- Less Renaissance Zones				
- LG Chem/Compact Power	(1,572,473)	(1,554,360)	18,113	
- LG Chem/Compact Power 2	(28,928,200)	(55,901,324)	(26,973,124)	
Subtotal Renaissance Zones	(30,500,673)	(57,455,684)	18,113	
Subtotal Abatement Roll	44,978,614	52,213,895	\$ 7,235,281	16.09%
<u>Total - All Rolls Adjusted</u>	<u>\$ 1,519,609,102</u>	<u>\$ 1,627,846,126</u>	<u>\$ 108,237,023</u>	7.12%
Valuation to Add Back to General Obligation Debt Levy	121,514,576	136,840,962	15,326,386	12.61%
Valuation of Brownfields/Renaissance Zones/SmartZone	160,098,879	198,559,897	38,461,018	24.02%

FY25 Note - the adjustments in the formulas of the Debt Services levies (City) of \$121,514,576 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 \$1,641,123,678.

The total Taxable Valuation used for Broadband voted Debt Service computation is \$1,679,707,982.

FY26 Note - the adjustments in the formulas of the Debt Services levies (City) of \$136,840,962 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 General Obligation Debt Service computation is \$1,764,687,088.

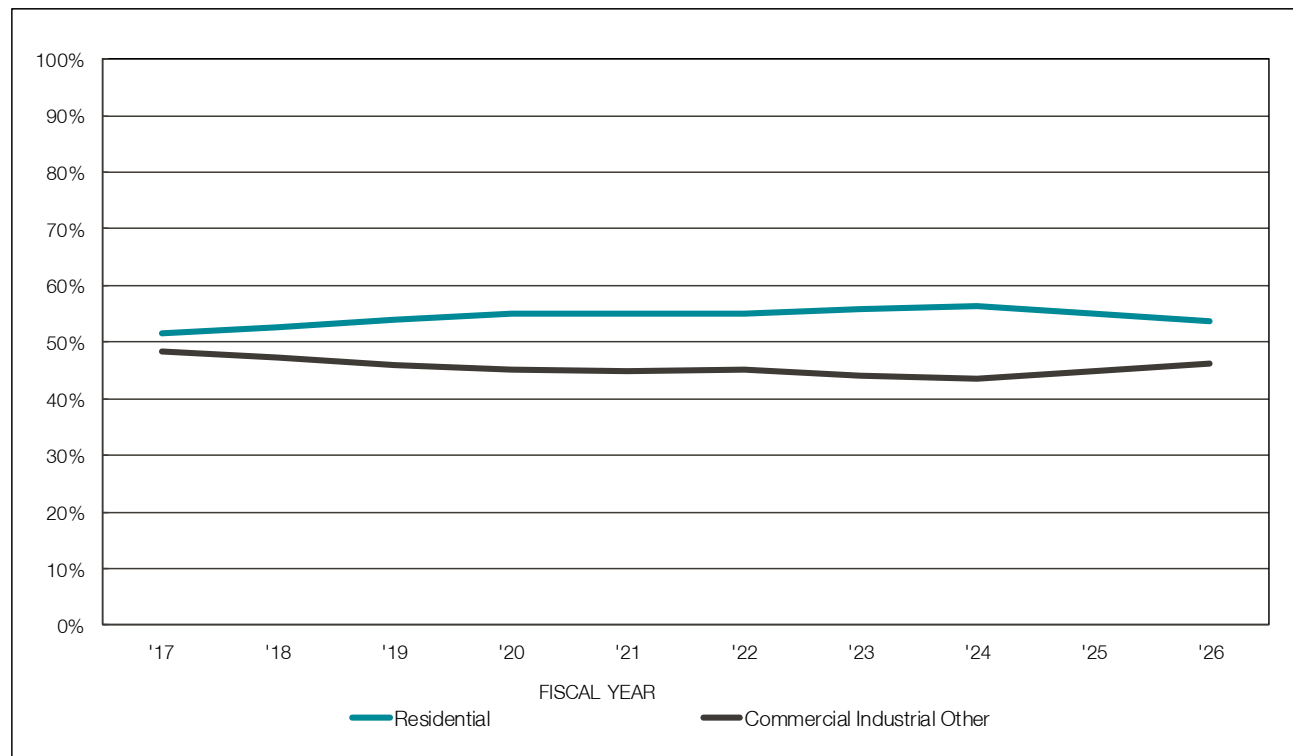
The total Taxable Valuation used for Broadband voted Debt Service computation is \$1,826,406,023.

DOWNTOWN DEVELOPMENT AUTHORITY
SUMMARY OF PROPERTY ASSESSMENT ROLL, TAX RATE AND TAX LEVY
FISCAL YEAR 2024-25 AND FISCAL YEAR 2025-26

	Tax Year 2024 FY 2024-25	Tax Year 2025 FY 2025-26	Increase (Decrease)	
			Amount	Percent
PROPERTY TAXABLE VALUATION ROLL				
Regular Roll:				
- Real Property	\$ 173,903,966	\$ 185,511,138	\$ 11,607,172	6.67%
- Personal Property	6,476,100	7,566,800	1,090,700	16.84%
- Total	<u>\$ 180,380,066</u>	<u>\$ 193,077,938</u>	<u>\$ 12,697,872</u>	7.04%
Tax Abatement Roll				
- Real Property (includes NEZ)	\$ 5,510,472	\$ 5,748,130	\$ 237,658	4.31%
- Personal Property	- 0 -	- 0 -	- 0 -	0.00%
- Total:	<u>\$ 5,510,472</u>	<u>\$ 5,748,130</u>	<u>\$ 237,658</u>	4.31%
- Total (Taxing Equivalency):	<u>\$ 2,755,236</u>	<u>\$ 2,874,065</u>	<u>\$ 118,829</u>	4.31%
Total Assessment Rolls	<u><u>\$ 183,135,302</u></u>	<u><u>\$ 195,952,003</u></u>	<u><u>\$ 12,816,701</u></u>	7.00%
PROPERTY TAX MILLAGE RATE LEVY				
<u>Operating Rate</u>				
- For Operations & Maintenance	1.5907	1.5868	(0.0039)	-0.25%
PROPERTY TAX MILLAGE AMOUNT LEVY				
<u>Operating Levy</u>				
- For Operations & Maintenance	<u>\$ 291,313</u>	<u>\$ 310,937</u>	<u>\$ 19,623</u>	6.74%

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)

	TY2016 FY-17	TY2017 FY-18	TY2018 FY-19	TY2019 FY-20	TY2020 FY-21	TY2021 FY-22	TY2022 FY-23	TY2023 FY-24	TY2024 FY-25	TY2025 FY-26
Agricultural	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Commercial	27.0%	27.3%	27.5%	27.3%	27.7%	27.8%	28.5%	28.5%	28.6%	28.8%
Industrial	20.5%	19.2%	17.5%	16.8%	16.3%	16.4%	14.9%	14.3%	15.5%	16.8%
Residential	51.6%	52.6%	54.0%	55.0%	55.1%	54.9%	55.8%	56.4%	55.1%	53.7%
Utility	0.7%	0.7%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.6%
Developmental	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.03%	0.02%	0.02%	0.02%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>



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

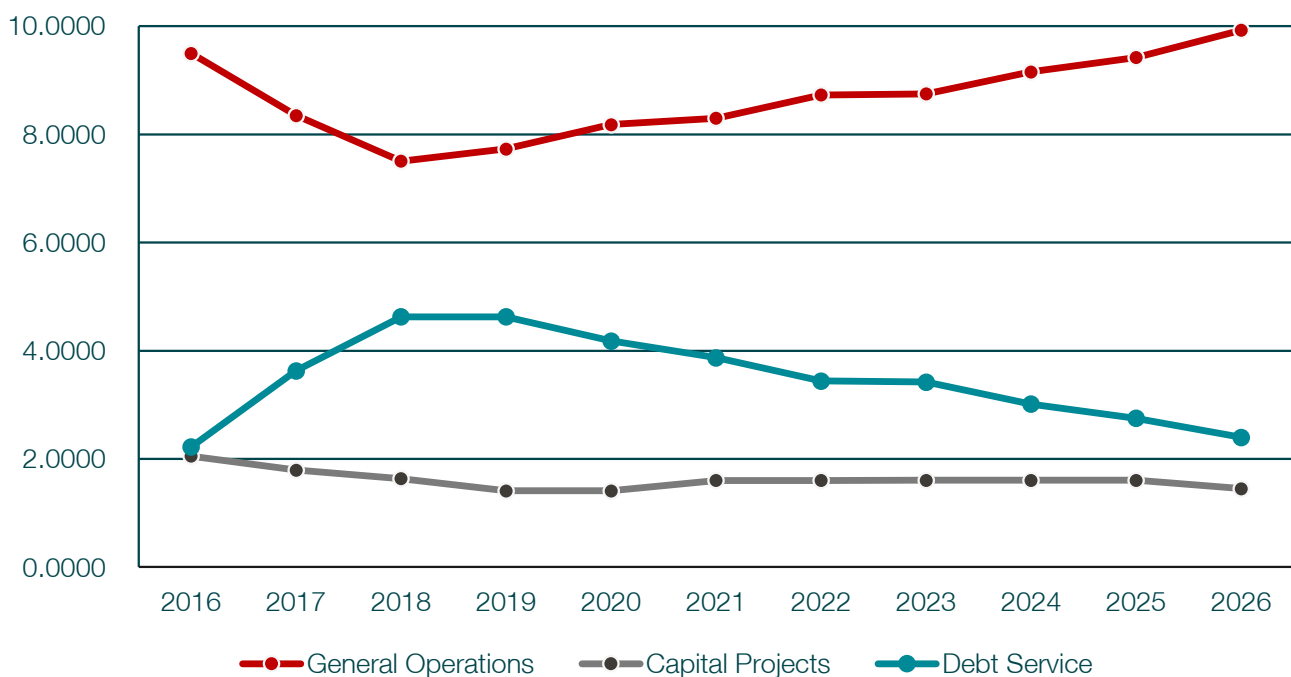
Fiscal Year	LTGO		Capital Projects			West Michigan		Voted Debt	Total	% Change Increase (Decr.) In Total Rate
	Debt Service	General Operating	Street Improv.	Sidewalk	Municipal Projects	Airport Authority	Herrick District Library			
2015	2.3400	9.5000	1.3669	0.0500	0.4945	0.1000	1.2571	0.0000	15.1085	0.00%
2016	2.2198	9.5000	1.4268	0.0500	0.5765	0.0992	1.2362	0.0000	15.1085	0.00%
2017	3.6290	8.3494	1.4268	0.0500	0.3155	0.0992	1.2386	0.0000	15.1085	0.00%
2018	4.6290	7.5064	1.4268	0.0500	0.1585	0.0985	0.0000	0.0000 *	13.8692	-8.20%
2019	4.6290	7.7317	1.2000	0.0500	0.1599	0.0986	0.0000	0.0000	13.8692	0.00%
2020	4.1790	8.1817	1.2000	0.0500	0.1599	0.0986	0.0000	0.0000	13.8692	0.00%
2021	3.8712	8.3000	1.2000	0.1500	0.2515	0.0965	0.0000	0.0000	13.8692	0.00%
2022	3.4400	8.7312	1.2000	0.1500	0.2530	0.0950	0.0000	0.0000	13.8692	0.00%
2023	3.4200	8.7512	1.2000	0.1500	0.2545	0.0935	0.0000	0.0000	13.8692	0.00%
2024	3.0150	9.1562	1.2000	0.1500	0.2545	0.0935	0.0000	0.0000	13.8692	0.00%
2025	2.7500	9.4220	1.2000	0.1500	0.2545	0.0927	0.0000	1.1800	15.0492	8.51%
2026	2.4000	9.9278	1.2000	0.1500	0.1000	0.0914	0.0000	0.9500	14.8192	-1.66%

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.

Allocation of City Operating Millages



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		
2016-17	1,007,742,855	8.3494	8,414,048	21,928,588	38.37%
2017-18	1,030,384,615	7.5064	7,734,479	21,960,307	35.22%
2018-19	1,063,755,578	7.7317	8,224,639	24,777,027	33.19%
2019-20	1,101,304,395	8.1817	9,010,542	24,343,812	37.01%
2020-21	1,154,633,344	8.3000	9,583,457	26,976,588	35.53%
2021-22	1,217,178,025	8.7312	10,627,425	27,446,449	38.72%
2022-23	1,297,445,936	8.7512	11,354,209	31,545,293	35.99%
2023-24	1,395,476,930	9.1562	12,777,266	34,883,311	36.63%
2024-25	1,520,849,010	9.4220	14,329,439	33,036,654	43.37%
2025-26	1,627,846,126	9.9278	16,160,931	35,697,900	45.27%

MULTI-YEAR COMPARATIVE OVERVIEW ANNUAL MILLAGE RATE LEVIES BY ALL INDIVIDUAL TAXING JURISDICTIONS WITHIN THE CITY OF HOLLAND

Fiscal Year	City of Holland	West MI Airport Authority	Voted Broadband Debt	Herrick District Library	MAX Authority	Holland Public Schools		State Of Michigan	Ottawa Area	Holland Community Swimming Pool	County of Allegan	County of Ottawa	Total Across All Units	
						Principal Residence	Non-Principal Residence		Intermediate Schools				County of Allegan	County of Ottawa
2016	13.7731	0.0992	n/a	1.2362	0.3989	7.3622	25.3622	6.0000	5.5234	1.6675	6.0937	4.8565	42.1542	40.9170
2017	13.7707	0.0985	n/a	1.2393	0.3969	7.5373	25.4419	6.0000	5.4970	1.6703	6.0839	5.1483	42.2939	41.3583
2018	13.7707	0.0975	n/a	1.4853	0.3964	7.9291	25.6981	6.0000	5.4577	1.5089	6.0424	5.1525	42.6880	41.7981
2019	13.7706	0.0986	n/a	1.4750	0.3921	7.9431	25.6659	6.0000	5.4577	1.1434	6.0708	5.1525	42.3513	41.4330
2020	13.7712	0.0980	n/a	1.4626	0.3894	7.2326	24.7763	6.0000	6.3414	2.2415	6.0216	5.4449	43.5583	42.9816
2021	13.7727	0.0965	n/a	1.4463	0.3838	6.1969	24.1969	6.0000	6.2906	2.2188	6.2341	5.4317	42.6397	41.8373
2022	13.7742	0.0950	n/a	1.4290	0.3791	5.9308	23.9308	6.0000	6.2245	2.0858	6.3161	5.4156	42.2345	41.3340
2023	13.7757	0.0935	n/a	1.4091	0.3953	5.9119	23.9119	6.0000	6.1546	2.0105	6.9483	5.3984	42.6989	41.1490
2024	13.7757	0.0935	n/a	1.4091	0.3953	5.9119	23.9119	6.0000	6.1546	1.9705	6.9630	5.3984	42.6736	41.1090
2025	13.7765	0.0927	1.1800	1.3919	0.3912	5.8967	23.8967	6.0000	6.0962	1.8172	6.9902	5.3842	43.6326	42.0266
2026	13.7778	0.0914	0.9500	n/a	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:

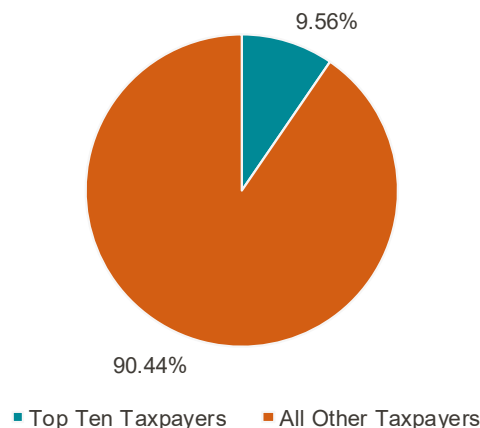
- > Beginning with 2009, the City's Municipal Airport became "West Michigan Airport Authority" (area-wide airport).
- > Beginning with 2018, Herrick District Library is it's own taxing authority.
- > As a result of the state constitutional amendment (Proposal A of 1994), school operating millage rates 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 2025 (FY-2026)
CITY WIDE

TAXPAYER	TYPE OF BUSINESS	TAXABLE VALUATION	PERCENTAGE OF TOTAL TAXABLE VALUATION
1. ARC Holland Real Estate Holdings	Retirement Village	\$ 39,015,949	2.24%
2. Haworth Inc	Office Furniture Manufacturing	23,007,659	1.32%
3. Shoreline Flats II LLC	Apartments	16,999,981	0.98%
4. Dutch Developers III LLC	Apartments	15,853,327	0.91%
5. Lumir LLC	Real Estate Holdings	15,683,300	0.90%
6. Holland Waverly LLC	Automotive Parts Manufacturing	14,391,552	0.83%
7. Hudsonville Creamery & Ice Cream	Food Manufacturing	13,047,898	0.75%
8. Shoreline Flats LLC	Apartments	10,402,356	0.60%
9. 3303 John F Donnelly Dr. LLC	Real Estate Holdings	9,393,917	0.54%
10. Hotel Holdings Holland DTW LLC	Hotel	8,839,333	0.51%
	Totals	<u>\$ 166,635,272</u>	<u>9.56%</u>

2025 Total Taxable Value is \$11,742,741,918 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

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

Wages, fringes, and mandatory costs for City employees are mainly charged to the General Fund(42.0%) and Utility Funds (48.8%).

The major FY 2026 revenues paying for personnel costs and the anticipated change from the previous year are:

Property Taxes	13.0% increase	Wastewater Utility Rates	3.0% increase
State Revenue Sharing	10.4% increase	Broadband Utility Rates	0.0% increase
HBPW Dividend	0.7% increase	Water Utility Rates	13.0% increase
Electric Utility Rates	0.0% increase		

The proposed FY 2026 budget includes 3 additional full-time employees and .18 more part-time (FTE) employees as compared to the FY 2025 actual. The following departments and funds will have a change in full-time staffing:

Fund	Position	Full-Time
HBPW-Administration	Lead Warehouse Worker	+1
HBPW-Administration	Accounts Payable Clerk	+1
HBPW-Water	Engineering Field Technician	-1
Ice Park/General Fund	Maintenance	+1
Internal Services Fund	Technology Computer Specialist II	+1

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

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

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

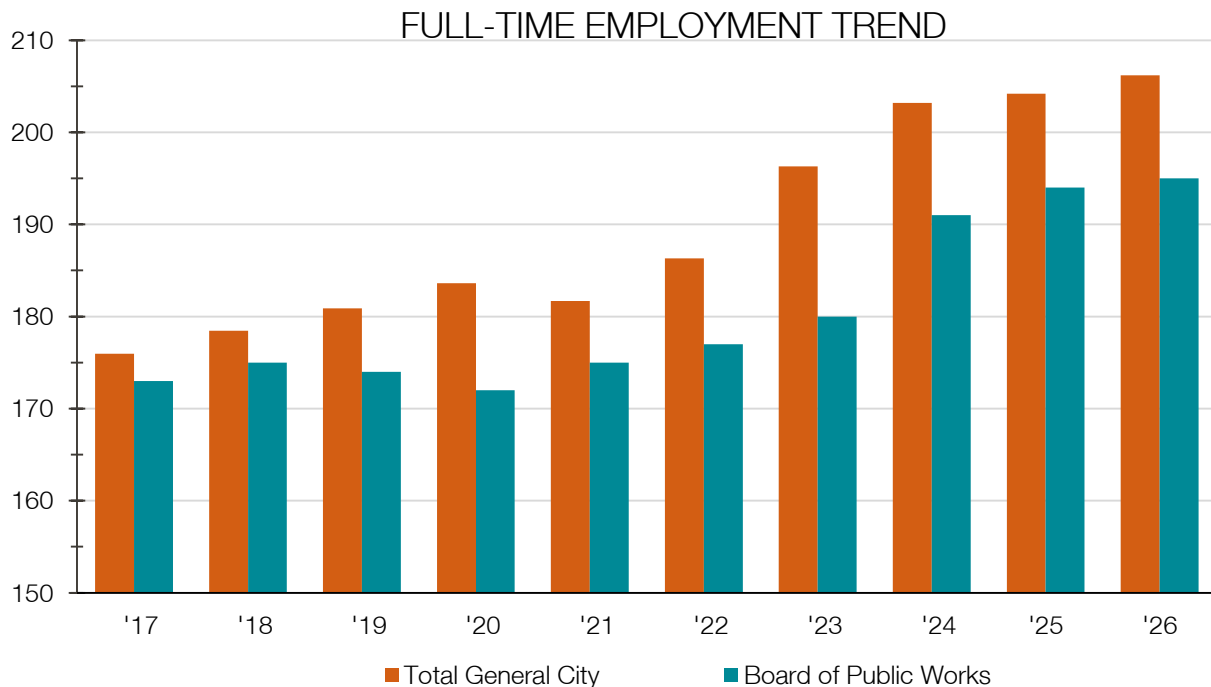
There are three Police Recruit positions that are not included in the annual budget or on the Personnel worksheets. These positions are filled only for the duration of the Police Academy, not year-round.

Full Time Positions

	<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>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
City Council	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
City Manager	2.05	2.35	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Elections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75
Finance	5.50	5.50	5.75	6.00	6.00	7.00	7.00	8.00	8.00	8.00
Property Assessing	4.10	4.10	4.10	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	3.00	3.00	2.25	2.25
Human Resources	1.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Treasurer	2.30	2.30	2.30	1.80	1.80	1.80	1.80	1.80	1.80	1.80
City Hall & Grounds	0.40	0.10	1.15	0.15	0.15	0.15	0.30	0.30	0.30	0.30
Cemetery	2.85	2.85	2.75	3.75	3.75	3.25	4.62	5.62	5.62	5.62
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	1.60	1.60	2.70	2.45	2.45	2.55	2.55	2.90	2.90	2.90
Public Safety - Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
Public Safety - Police Division	58.00	59.00	59.15	60.15	60.15	61.15	61.30	61.30	61.30	61.30
Public Safety - Fire Division	19.00	19.50	20.10	20.10	20.10	20.10	23.20	23.20	23.20	23.20
Environmental Health & Insp	4.36	4.36	4.68	4.88	4.88	4.88	4.88	4.60	4.60	4.60
Construction Inspections	5.82	5.82	6.20	6.50	6.50	6.50	7.50	9.25	9.25	9.25
Streets Division	16.65	16.65	16.66	16.66	16.66	16.66	16.67	16.67	16.67	16.67
Transp. Mgmt & Engineering	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35
Housing & Neighborhoods	1.90	1.90	1.50	0.75	0.75	0.75	0.75	0.50	0.50	0.50
Economic Development	0.10	0.10	0.10	0.10	0.35	0.60	0.60	0.90	0.90	0.90
Human Relations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks & Recreation Admin	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Recreation	4.50	5.95	5.66	6.06	5.91	6.96	9.44	9.44	9.44	8.94
Parks	8.25	8.55	7.40	11.00	10.90	11.90	11.36	10.36	10.36	11.36
DeGraaf Nature Center	1.95	1.95	0.77	0.02	0.02	0.02	0.04	0.04	0.04	0.04
8th Street Market	0.10	0.10	0.30	0.30	0.22	0.20	0.40	0.40	0.40	0.10
Civic Center	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	155.63	158.43	159.47	162.97	162.39	166.27	175.21	178.08	179.08	179.28

Full Time Positions

	<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>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Downtown Public Parking	0.55	0.55	0.52	0.52	0.42	0.42	0.44	0.44	0.44	0.44
Downtown Develop. Authority	0.60	0.55	0.60	0.60	0.70	0.70	0.75	0.75	0.75	0.75
Principal Shopping District	0.90	0.95	1.15	1.15	1.08	1.05	1.25	1.25	1.25	0.95
CATV Public Access Television	2.20	2.15	2.10	2.10	2.10	2.10	2.10	3.10	3.10	3.10
Holland Energy Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.67	0.67	0.67
Solid Waste Recycling	1.27	1.17	1.27	1.37	1.32	1.27	1.27	1.63	1.63	1.63
Ice Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70
Windmill Island Gardens	3.00	3.00	3.08	3.08	2.08	2.08	2.71	2.71	2.71	3.11
Municipal Airport Fac & Mgmt	0.20	0.30	0.30	0.40	0.20	0.00	0.00	0.00	0.00	0.00
Civic Center Place	0.00	0.00	1.20	0.20	0.20	0.20	0.35	0.35	0.35	0.35
Technology Services	4.60	4.35	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20
Centralized Vehicle / Equipment	7.00	7.00	7.01	7.01	7.01	8.01	10.02	10.02	10.02	10.02
Other Funds Total	20.32	20.02	21.43	20.63	19.31	20.03	23.09	25.12	25.12	26.92
General City Total	175.95	178.45	180.90	183.60	181.70	186.30	198.30	203.20	204.20	206.20
Board of Public Works	173.00	175.00	174.00	172.00	175.00	177.00	180.00	191.00	194.00	195.00
Grand Total	348.95	353.45	354.90	355.60	356.70	363.30	378.30	394.20	398.20	401.20



Part Time Positions

	<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>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
City Manager	0.85	0.10	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00
Election	2.25	0.95	2.10	2.25	2.20	0.95	2.29	2.43	2.42	1.19
Finance	0.80	0.60	0.60	0.60	0.65	0.65	0.65	0.00	0.00	0.00
Property Assessing	0.50	0.55	0.40	0.45	0.40	0.50	0.50	0.50	0.29	0.23
City Clerk	2.50	2.55	2.45	1.85	1.85	1.85	1.13	1.13	1.13	1.10
Human Resources	0.15	0.40	0.10	0.00	0.00	0.00	0.07	0.57	0.00	0.00
City Hall & Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.24	0.48	0.26
Cemetery	3.05	2.65	1.95	1.25	2.10	1.92	1.92	1.78	2.00	2.30
Planning & Zoning	0.30	0.30	0.60	0.90	0.40	0.38	0.38	0.00	0.00	0.00
Public Safety - Management	0.75	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.87	0.87
Public Safety - Police Division	8.90	9.00	9.10	9.15	8.60	8.12	8.22	8.20	8.74	8.72
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
Construction Inspections	1.60	1.40	1.40	1.25	1.35	1.63	1.14	1.00	0.63	0.73
Streets Division	1.05	1.00	1.45	2.55	1.20	1.09	0.84	1.01	1.09	1.09
Transp. Mgmt & Engineering	0.35	0.35	0.35	0.45	0.20	0.20	0.20	0.30	0.69	0.69
Housing & Neighborhoods	0.75	0.80	0.80	0.70	0.35	0.00	0.00	0.00	0.00	0.00
Economic Dev & Sustainability	0.00	0.00	0.00	0.00	0.00	0.00	0.57	0.13	0.00	0.00
Human Relations	0.50	1.05	1.15	1.15	1.30	1.30	1.26	1.26	1.26	1.26
Recreation	1.25	0.75	0.45	0.65	0.85	0.88	0.87	0.72	0.72	0.72
Parks	14.20	14.00	14.20	14.20	16.05	13.79	9.72	8.05	8.04	8.85
DeGraaf Nature Center	2.15	2.20	0.95	0.35	0.35	0.32	0.31	0.24	0.23	0.00
8th Street Market	0.90	1.10	1.45	1.50	1.45	1.05	1.05	0.93	1.03	1.33
Civic Center	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	74.15	70.45	70.20	70.00	70.00	65.33	61.82	59.19	59.62	59.34

Part Time Positions

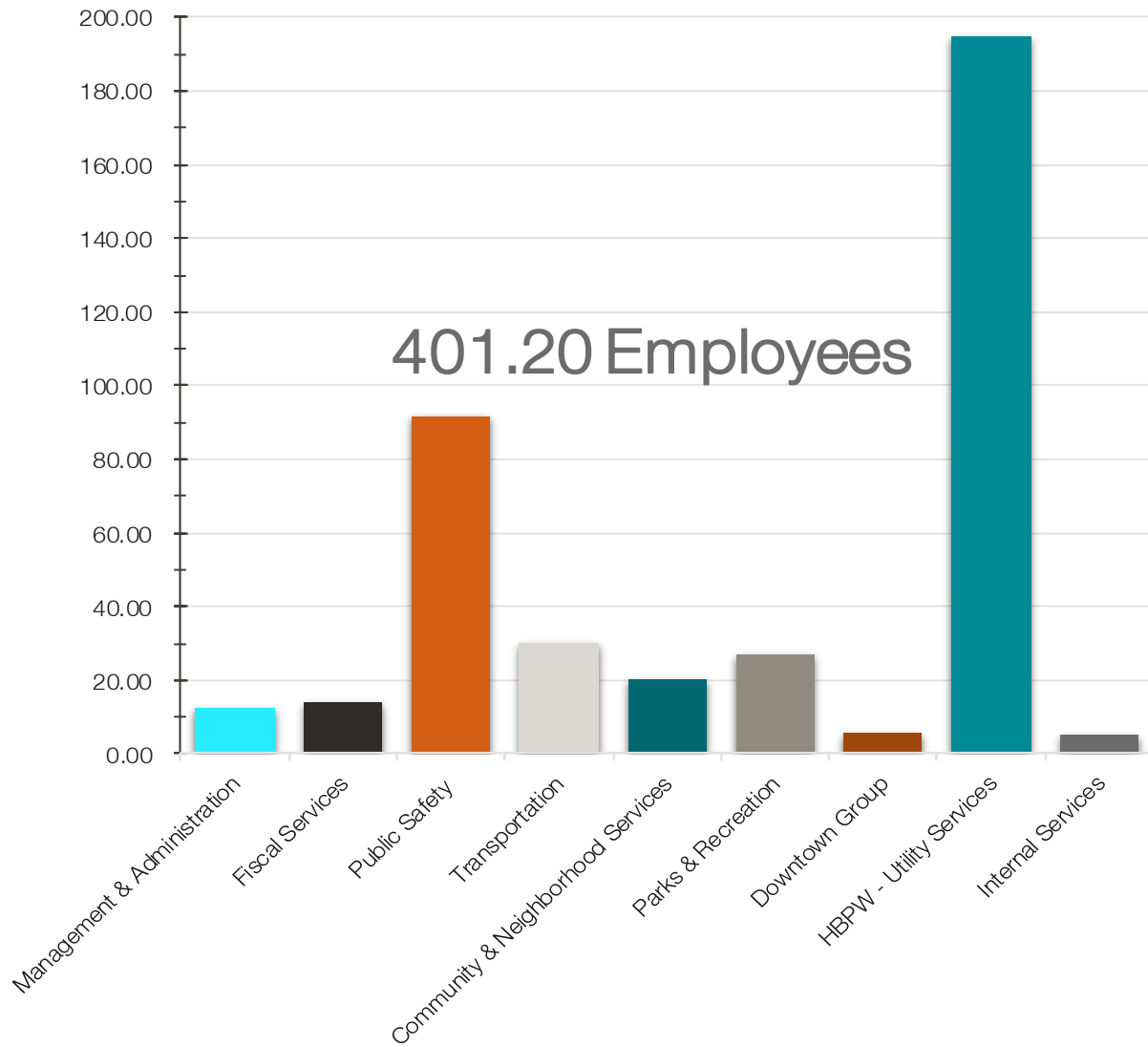
	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Downtown Public Parking	0.85	0.75	0.75	0.25	0.38	0.36	0.36	0.36	0.36	0.36
Downtown Develop. Authority	0.65	0.35	0.45	0.55	0.45	0.31	0.31	0.31	0.38	0.38
Principal Shopping District	0.70	0.70	0.75	0.75	0.50	0.17	0.17	0.17	0.17	0.47
CATV Public Access Television	0.45	0.90	0.85	0.85	0.85	0.85	0.91	0.63	0.63	0.63
Windmill Island Gardens	11.80	11.35	12.00	13.45	13.95	15.03	14.03	13.69	13.69	13.71
Technology Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.07	0.08
Municipal Airport Fac & Mgmt	0.35	0.35	0.35	0.50	0.40	0.00	0.00	0.00	0.00	0.00
Centralized Vehicle / Equipment	1.70	1.65	1.55	2.10	2.10	2.09	2.09	2.09	2.67	2.67
Other Funds Total	16.50	16.05	16.70	18.45	18.63	18.81	17.87	17.32	17.97	18.30
General City Total	90.65	86.50	86.90	88.45	88.63	84.14	79.69	76.51	77.59	77.64
Board of Public Works	0.00	0.00	0.50	1.00	1.00	1.00	0.50	0.50	1.50	1.63
Grand Total	90.65	86.50	87.40	89.45	89.63	85.14	80.19	77.01	79.09	79.27

Full Time Positions

GROUP	POSITIONS			FY 26	
	FY 23	FY 24	FY 25	POSITIONS	PERCENT
Management & Administration	11.45	12.45	12.45	12.45	3.10%
Fiscal Services	12.90	13.90	13.90	13.90	3.47%
Public Safety	90.50	90.50	91.50	91.50	22.81%
Transportation	30.04	30.04	30.04	30.04	7.49%
Community & Neighborhood Services	17.55	20.45	20.45	20.45	5.10%
Parks & Recreation	25.76	25.76	25.76	26.96	6.72%
Downtown Group	5.90	5.90	5.90	5.70	1.42%
HBPW - Utility Services	180.00	191.00	194.00	195.00	48.60%
Internal Services	4.20	4.20	4.20	5.20	1.30%
TOTAL	378.30	394.20	398.20	401.20	100.00%

FUND	POSITIONS			FY 26	
	FY 23	FY 24	FY 25	POSITIONS	PERCENT
General Operating	175.21	178.08	179.08	179.28	44.69%
Downtown Public Parking	0.44	0.44	0.44	0.44	0.11%
Mainstreet/DDA	0.75	0.75	0.75	0.75	0.19%
Principal Shopping District	1.25	1.25	1.25	0.95	0.24%
CATV Public Access Television	2.10	3.10	3.10	3.10	0.77%
Holland Energy Fund	0.00	0.67	0.67	0.67	0.17%
Solid Waste Recycling	1.27	1.63	1.63	1.63	0.41%
Ice Park	0.00	0.00	0.00	0.70	0.17%
Windmill Island Gardens	2.71	2.71	2.71	3.11	0.78%
Civic Center Place	0.35	0.35	0.35	0.35	0.09%
HBPW - Utility Services	180.00	191.00	194.00	195.00	48.60%
Technology Services	4.20	4.20	4.20	5.20	1.30%
Centralized Vehicle / Equipment	10.02	10.02	10.02	10.02	2.50%
TOTAL	378.30	394.20	398.20	401.20	100.00%

Full Time Positions



Fiscal Year 2026 Proposed Budget

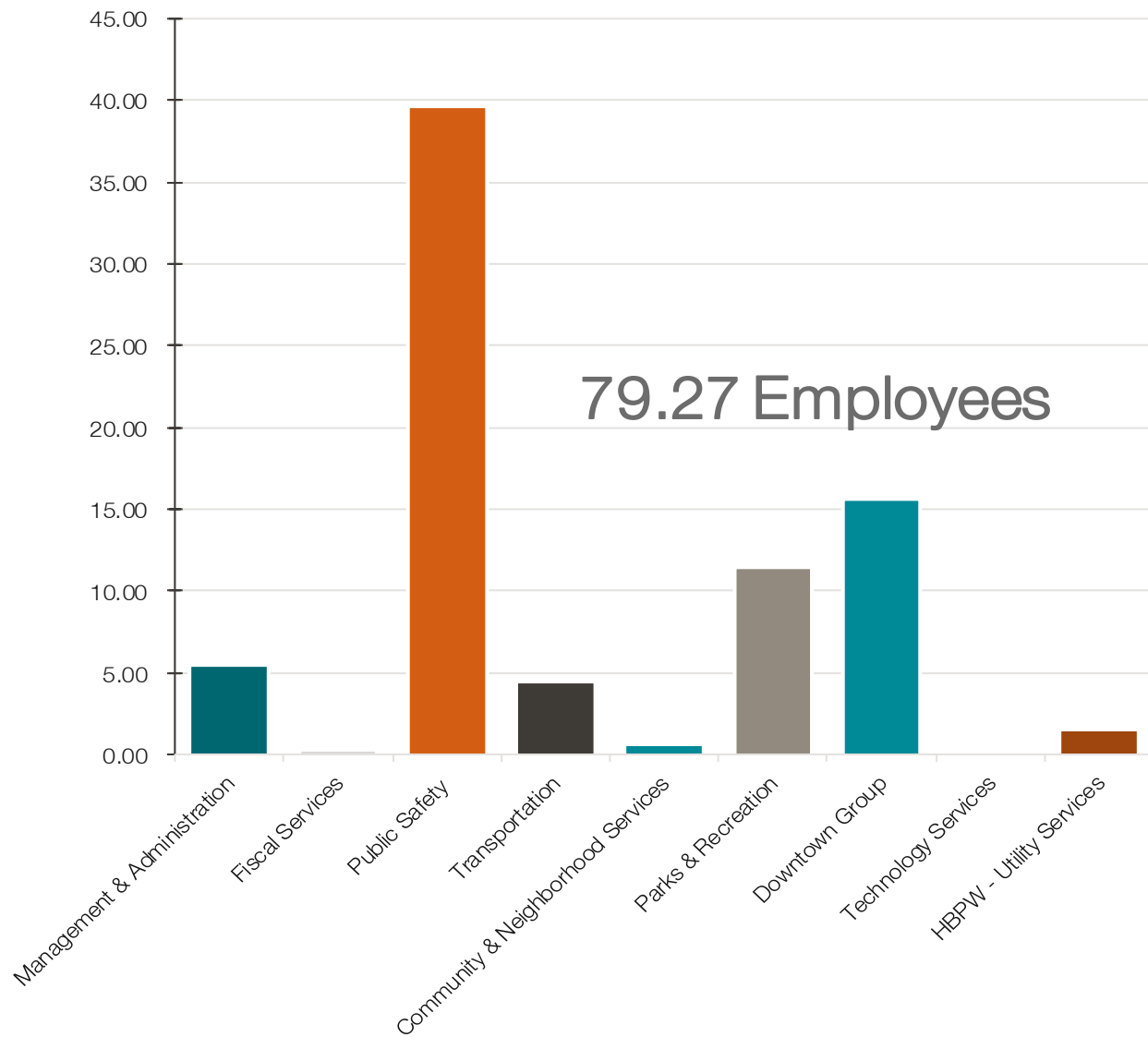


Part Time Positions

GROUP	POSITIONS			FY 26	
	FY 23	FY 24	FY 25	POSITIONS	PERCENT
Management & Administration	5.66	6.02	5.44	4.18	5.27%
Fiscal Services	1.15	0.50	0.29	0.23	0.29%
Public Safety	38.92	38.90	39.61	39.59	49.94%
Transportation	3.13	3.40	4.45	4.45	5.61%
Community & Neighborhood Services	2.09	1.13	0.63	0.73	0.92%
Parks & Recreation	12.82	11.03	11.47	12.13	15.30%
Downtown Group	15.92	15.46	15.63	16.25	20.50%
Technology Services	0.00	0.07	0.07	0.08	0.10%
HBPW - Utility Services	1.50	1.50	1.50	1.63	2.06%
TOTAL	81.19	78.01	79.09	79.27	100.00%

FUND	POSITIONS			FY 26	
	FY 23	FY 24	FY 25	POSITIONS	PERCENT
General Operating	61.82	59.19	59.62	59.34	74.86%
Downtown Public Parking	0.36	0.36	0.36	0.36	0.45%
Mainstreet/DDA	0.31	0.31	0.38	0.38	0.48%
Principal Shopping District	0.17	0.17	0.17	0.47	0.59%
CATV Public Access Television	0.91	0.63	0.63	0.63	0.80%
Windmill Island Gardens	14.03	13.69	13.69	13.71	17.30%
HBPW - Utility Services	1.50	1.50	1.50	1.63	2.06%
Technology Services	0.00	0.07	0.07	0.08	0.10%
Centralized Vehicle / Equipment	2.09	2.09	2.67	2.67	3.37%
TOTAL	81.19	78.01	79.09	79.27	100.00%

Part Time Positions



Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
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City Council

Full Time

Executive Assistant I	0.20	0.20	0.20	0.20
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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 Positions	9.00	9.00	9.00	9.00
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Total City Council Positions	9.20	9.20	9.20	9.20
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City Manager

Full Time

City Manager	0.95	0.95	0.95	0.95
Assistant City Manager	0.50	0.50	0.50	0.50
Office Manager	-	0.90	0.90	0.90
Executive Assistant I	0.10	0.10	0.10	0.10
Executive Assistant IV	0.90	-	-	-

Total City Manager Positions	2.45	2.45	2.45	2.45
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Elections

Full Time

Elections & Records Management Coordinator	-	-	0.75	0.75
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Part Time

Clerical Assistant	0.20	0.24	0.23	0.01
Election Workers	2.09	2.19	2.19	1.18

Total Part Time	2.29	2.43	2.42	1.19
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Total Election Positions	2.29	2.43	3.17	1.94
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City Clerk

Full Time

City Clerk	1.00	1.00	1.00	1.00
Elections & Records Management Coordinator	1.00	1.00	0.25	0.25
Department Assistant	1.00	1.00	1.00	1.00

Total Full Time	3.00	3.00	2.25	2.25
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Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
City Clerk Cont.				
Part Time				
Clerical Assistant	0.63	0.63	0.63	0.50
Customer Service Rep	0.50	0.50	0.50	0.60
Total Part Time	1.13	1.13	1.13	1.10
Total City Clerk Positions	4.13	4.13	3.38	3.35

Human Resources

Full Time				
Director of Human Resources	1.00	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00
Executive Assistant I	0.60	0.60	0.60	0.60
Total Full Time	2.60	2.60	2.60	2.60
Part Time				
Intern	0.07	0.57	-	-
Total Human Resources Positions	2.67	3.17	2.6	2.6

Boards and Commissions

Full Time				
Executive Assistant I	0.10	0.10	0.10	0.10
Total Boards and Commissions Positions	0.10	0.10	0.10	0.10

Human Relations

Full Time				
Human/International Relations Director	1.00	1.00	1.00	1.00
Part Time				
Administrative Aide I	0.63	0.63	0.63	0.63
Youth Services Coordinator	0.63	0.63	0.63	0.63
Total Part Time	1.26	1.26	1.26	1.26
Total Human Relations Positions	2.26	2.26	2.26	2.26

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Cable TV Public Access					
Full Time					
Assistant City Manager		0.10	0.10	0.10	0.10
Multimedia Production Specialist		2.00	2.00	2.00	2.00
Public Information Specialist		-	1.00	1.00	1.00
Total Full Time		2.10	3.10	3.10	3.10
Part Time					
Public Information Coordinator		0.70	-	-	-
Multi-Media Intern		0.21	0.63	0.63	0.63
Total Part Time		0.91	0.63	0.63	0.63
Total Cable TV Public Access Positions		3.01	3.73	3.73	3.73
Management and Administration Group Total					
Full Time		11.45	12.45	12.45	12.45
Part Time		5.66	6.02	5.44	4.18
Elected Officials		9.00	9.00	9.00	9.00
Total		26.11	27.47	26.89	25.63

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Finance				
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	1.00	1.00
Municipal Accountant II	0.75	1.00	1.00	1.00
Municipal Accountant I	0.25	1.00	1.00	1.00
Fiscal Services Purchasing/AP Specialist	1.00	1.00	1.00	1.00
Payroll & Benefits Specialist	1.00	1.00	1.00	1.00
Fiscal Services Account Clerk	0.75	0.75	0.75	0.75
Total Full Time	7.00	8.00	8.00	8.00
Part Time				
Municipal Accountant I	0.30	-	-	-
Municipal Accountant II	0.35	-	-	-
Total Part Time	0.65	-	-	-
Total Finance Positions	7.65	8.00	8.00	8.00

Assessing				
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 Specialist	1.00	1.00	1.00	1.00
Total Full Time	4.10	4.10	4.10	4.10
Part Time				
Appraiser Trainee	0.50	0.50	0.29	0.23
Total Assessing Positions	4.60	4.60	4.39	4.33

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Treasurer					
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
Fiscal Services Account Clerk		1.15	1.15	1.15	1.15
Total Treasurer Positions		1.80	1.80	1.80	1.80
Fiscal Services Total					
Full Time		12.90	13.90	13.90	13.90
Part Time		1.15	0.50	0.29	0.23
Total		14.05	14.40	14.19	14.13

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Public Safety Management					
Full Time					
Director of Public Safety		1.00	1.00	1.00	1.00
Public Safety Captain		4.00	4.00	5.00	5.00
Executive Assistant I		1.00	1.00	1.00	1.00
Total Full Time		6.00	6.00	7.00	7.00
Part Time					
Executive Assistant I		0.70	0.70	0.87	0.87
Total Public Safety Management Positions		6.70	6.70	7.87	7.87
Police					
Full Time					
Police Sergeant		15.00	15.00	14.00	14.00
Computer Crimes Investigator		1.00	1.00	1.00	1.00
Police Officer		36.00	36.00	37.00	37.00
Civilian Booking Officer		1.00	1.00	1.00	1.00
FOIA Coordinator		1.00	1.00	1.00	1.00
Office Manager		1.00	1.00	1.00	1.00
Department Specialist		2.00	2.00	2.00	2.00
Police Desk Assistant		3.00	3.00	3.00	3.00
Facilities Deputy Director		0.15	0.15	0.15	0.15
Facilities Maintenance Specialist		0.15	0.15	0.15	0.15
Facilities Maintenance Tech		1.00	1.00	1.00	1.00
Total Full Time		61.30	61.30	61.30	61.30
Part Time					
Police Desk Assistant		0.70	0.70	0.77	0.77
Police Cadet		4.77	4.77	4.77	4.77
Police Reserve Officer		1.36	1.34	1.56	1.58
School Crossing Guards		0.69	0.69	0.94	0.90
Custodian/Maintenance		0.70	0.70	0.70	0.70
Total Part Time		8.22	8.20	8.74	8.72
Total Police Positions		69.52	69.50	70.04	70.02

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Fire					
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		15.00	15.00	15.00	15.00
Facilities Deputy Director		0.10	0.10	0.10	0.10
Facility Maintenance Specialist		0.10	0.10	0.10	0.10
Total Full Time		23.20	23.20	23.20	23.20
Part Time					
Part-Paid Firefighter Sergeant ⁽¹⁾		3.00	3.00	3.00	3.00
Part-Paid Firefighter ⁽¹⁾		27.00	27.00	27.00	27.00
Total Part Time		30.00	30.00	30.00	30.00
Total Fire Positions		53.20	53.20	53.20	53.20

(1) Part-Paid Firefighters are paid a monthly stipend. Numbers reflected are based on positions approved, not FTE.

Public Safety Group Total

Full Time	90.50	90.50	91.50	91.50
Part Time	38.92	38.90	39.61	39.59
Total	129.42	129.40	131.11	131.09

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Streets					
Full Time					
Transportation Manager		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		10.00	10.00	10.00	10.00
Facilities Deputy Director		0.01	0.01	0.01	0.01
Facility Maintenance Specialist		0.01	0.01	0.01	0.01
Total Full Time		16.67	16.67	16.67	16.67
Part Time					
Infrastructure Worker		0.57	0.77	0.84	0.84
Technical Assistant I		0.27	0.24	0.25	0.25
Total Part Time		0.84	1.01	1.09	1.09
Total Street Positions		17.51	17.68	17.76	17.76

Management and Engineering					
Full Time					
Transportation Services Director		1.00	1.00	1.00	1.00
Senior Project Engineer		-	1.00	1.00	1.00
Project Engineer		1.00	-	-	-
Staff Engineer		1.00	1.00	1.00	1.00
Office Manager		0.35	0.35	0.35	0.35
Total Full Time		3.35	3.35	3.35	3.35
Part Time					
Technical Assistant I		0.20	0.30	0.69	0.69
Total Management & Engineering Positions		3.55	3.65	4.04	4.04

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Centralized Vehicle / Equipment					
Full Time					
Mechanic Supervisor		2.00	2.00	2.00	2.00
Mechanic / Fabricator		1.00	1.00	1.00	1.00
Equipment Mechanic II		6.00	6.00	6.00	6.00
Parts & Inventory Coordinator		1.00	1.00	1.00	1.00
Facilities Deputy Director		0.01	0.01	0.01	0.01
Facility Maintenance Specialist		0.01	0.01	0.01	0.01
Total Full Time		10.02	10.02	10.02	10.02
Part Time					
Administrative Aide I		0.70	0.70	0.70	0.70
Technical Assistant I		-	-	0.58	0.58
Mechanic Assistant		1.39	1.39	1.39	1.39
Total Part Time		2.09	2.09	2.67	2.67
Total Centralized Vehicles Positions		12.11	12.11	12.69	12.69
Transportation Group Total					
Full Time		30.04	30.04	30.04	30.04
Part Time		3.13	3.40	4.45	4.45
Total		33.17	33.44	34.49	34.49

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Planning & Zoning				
Full Time				
Community & Nghbr Svcs Director	0.25	0.20	0.20	0.20
Assistant Community & Nghbr Svcs Director	0.10	0.05	0.05	0.05
Senior Planner	1.00	1.00	1.00	1.00
Municipal Planner	0.60	1.20	1.20	1.20
Office Manager	0.20	0.05	0.05	0.05
Department Assistant	0.40	0.40	0.40	0.40
Total Full Time	2.55	2.90	2.90	2.90
Part Time				
Preservation Planner	0.38	-	-	-
Total Part Time	0.38	-	-	-
Total Planning & Zoning Positions	2.93	2.90	2.90	2.90

Environmental Health & Inspections

Full Time				
Assistant Community & Nghbr Svcs Director	0.30	0.30	0.30	0.30
Building Inspector / Zoning Administrator	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
Office Manager	0.20	0.15	0.15	0.15
Department Assistant	0.53	0.70	0.70	0.70
Total Environmental Health Positions	4.88	4.60	4.60	4.60

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Construction Inspections				
Full Time				
City Manager	0.05	0.05	0.05	0.05
Community & Nghbr Svcs Director	0.30	0.20	0.20	0.20
Asst Community & Nghbr Svcs Director	0.40	0.60	0.60	0.60
Building Inspector / Zoning Administrator	0.60	-	-	-
Building Official	-	1.00	1.00	1.00
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	1.95	1.95	1.95	1.95
Office Manager	0.40	0.75	0.75	0.75
Certified Permit Technician	1.00	2.00	2.00	2.00
Department Assistant I	0.60	0.50	0.50	0.50
Fiscal Services Account Clerk	0.10	0.10	0.10	0.10
Total Full Time	7.50	9.25	9.25	9.25
Part Time				
Building Inspector	0.05	-	-	-
Clerical Assistant	0.59	0.50	0.13	0.13
Customer Service Rep	0.50	0.50	0.50	0.60
Total Part Time	1.14	1.00	0.63	0.73
Total Construction Inspections Positions	8.64	10.25	9.88	9.98

Housing & Neighborhoods

Full Time				
Community & Nghbr Svcs Director	0.25	0.10	0.10	0.10
Asst Community & Nghbr Svcs Director	0.10	-	-	-
Municipal Planner	-	0.30	0.30	0.30
Department Assistant	0.40	0.10	0.10	0.10
Total Housing & Neighborhood Positions	0.75	0.50	0.50	0.50

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Economic Development and Sustainability					
Full Time					
Community and Neighborhood Services Director		-	0.30	0.30	0.30
Sustainability Manager		0.50	0.50	0.50	0.50
Executive Assistant IV		0.10	-	-	-
Office Manager		-	0.10	0.10	0.10
Total Full Time		0.60	0.90	0.90	0.90
Part Time					
Intern		0.57	0.13	-	-
Total Economic Dev and Sustain. Positions		1.17	1.03	0.90	0.90
Holland Energy Fund					
Full Time					
Sustainability Coordinator		-	0.67	0.67	0.67
Total Holland Energy Positions		-	0.67	0.67	0.67
Solid Waste Recycling					
Full Time					
Community & Nghbr Svcs Director		0.20	0.20	0.20	0.20
Asst Community & Nghbr Svcs Director		0.10	0.05	0.05	0.05
Sustainability Manager		0.50	0.50	0.50	0.50
Community Development Specialist		0.20	0.20	0.20	0.20
Sustainability Coordinator		-	0.33	0.33	0.33
Office Manager		0.20	0.05	0.05	0.05
Department Assistant		0.07	0.30	0.30	0.30
Total Housing & Neighborhood Positions		1.27	1.63	1.63	1.63
Community & Neighborhood Services Group Total					
Full Time		17.55	20.45	20.45	20.45
Part Time		2.09	1.13	0.63	0.73
Total		19.64	21.58	21.08	21.18

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
City Hall & Grounds					
Full Time					
Facilities Deputy Director		0.15	0.15	0.15	0.15
Facility Maintenance Specialist		0.15	0.15	0.15	0.15
Total Full Time		0.30	0.30	0.30	0.30
Part Time					
Facilities Maintenance		-	0.24	0.48	0.26
Total City Hall & Grounds Positions		0.30	0.54	0.78	0.56
Cemetery					
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
Facilities Deputy Director		0.05	0.05	0.05	0.05
Facility Maintenance Specialist		0.05	0.05	0.05	0.05
Cemetery Supervisor		-	1.00	1.00	1.00
Cemetery Maintenance II		1.00	1.00	1.00	1.00
Laborer II		0.50	-	-	-
Parks, Cemetery, Rec Maintenance		1.32	1.32	1.32	1.32
Cemetery Grounds Keeper		-	1.00	1.00	1.00
Department Specialist		1.00	0.50	0.50	0.50
Total Full Time		4.62	5.62	5.62	5.62
Part Time					
Grounds Maintenance		1.92	1.78	2.00	2.30
Total Cemetery Positions		6.54	5.62	5.62	7.92

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Recreation				
Full Time				
Assistant Director of Parks & Recreation	1.00	1.00	1.00	0.50
Recreation Manager	1.00	1.00	1.00	1.80
Recreation Program Assistant	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	0.50
Athletic Field Specialist	1.00	1.00	-	-
Rec Programmer / Event Coordinator	0.80	0.80	0.80	-
Recreation Maintenance Supervisor	1.00	1.00	1.00	1.00
Recreation Maintenance Assistant	-	-	1.00	1.00
Recreation Maintenance	-	-	-	0.50
Recreation Operations Coordinator	1.00	1.00	1.00	1.00
Parks, Cemetery, Rec Maintenance	1.32	1.32	1.32	1.32
Facilities Deputy Director	0.16	0.16	0.16	0.16
Facility Maintenance Specialist	0.16	0.16	0.16	0.16
Total Full Time	9.44	9.44	9.44	8.94
Part Time				
Recreation Program Assistant	0.63	0.48	0.48	0.48
Intern	0.24	0.24	0.24	0.24
Total Part Time	0.87	0.72	0.72	0.72
Total Recreation Positions	10.31	10.16	10.16	9.66

Parks

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
Assistant Director of Parks & Recreation	-	-	-	0.50
Office Manager	-	-	-	0.50
Forestry Supervisor	1.00	1.00	1.00	1.00
Facilities Deputy Director	0.10	0.10	0.10	0.10
Irrigation Technician	1.00	1.00	1.00	1.00
Tree Specialist	1.00	1.00	1.00	1.00
Parks Specialist	1.00	1.00	1.00	1.00
Tree Trimmer I	2.00	2.00	2.00	2.00

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Parks Cont.					
Greenhouse Specialist		1.00	1.00	1.00	1.00
Laborer II		0.50	-	-	-
Parks, Cemetery, Rec Maintenance		1.36	1.36	1.36	1.36
Department Specialist		1.00	0.50	0.50	0.50
Facility Maintenance Specialist		0.10	0.10	0.10	0.10
Total Full Time		11.36	10.36	10.36	11.36
Part Time					
Grounds Maintenance		4.75	4.07	2.78	2.70
Tree Trimmer		0.24	0.24	0.24	0.48
Greenhouse		2.10	1.54	1.73	1.68
General Maintenance		2.63	2.20	3.29	3.99
Total Part Time		9.72	8.05	8.04	8.85
Total Parks Positions		21.08	18.41	18.40	20.21
Degraaf Nature Center					
Full Time					
Facilities Deputy Director		0.02	0.02	0.02	0.02
Facility Maintenance Specialist		0.02	0.02	0.02	0.02
Total Full Time		0.04	0.04	0.04	0.04
Part Time					
Grounds Maintenance		0.31	0.24	0.23	-
Total Degraaf Nature Center Positions		0.35	0.28	0.27	0.04
Ice Park					
Full Time					
Recreation Coordinator		-	-	-	0.20
Recreation Maintenance		-	-	-	0.50
Total Ice Rink Positions		-	-	-	0.70
Parks & Recreation Group Total					
Full Time		25.76	25.76	25.76	26.96
Part Time		12.82	11.03	11.47	12.13
Total		38.58	36.79	37.23	39.09

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
8th Street Market				
Full Time				
PSD Marketing & Promotions Coordinator	0.10	0.10	0.10	0.10
Rec Programmer / Event Coordinator	0.10	0.10	0.10	-
Special Events & Program Coordinator	0.20	0.20	0.20	-
Total Full Time	0.40	0.40	0.40	0.10
Part Time				
Market Manager	0.50	0.50	0.50	0.50
Assistant Market Manager	0.50	0.38	0.38	0.38
Market Ambassador	-	-	0.10	0.10
Marketing and Events Assistant	-	-	-	0.30
Intern	0.05	0.05	0.05	0.05
Total Part Time	1.05	0.93	1.03	1.33
Total 8th Street Market Positions	1.45	1.33	1.43	1.43

Downtown Public Parking				
Full Time				
Downtown Development Coordinator	0.40	0.40	0.40	0.40
Facilities Deputy Director	0.02	0.02	0.02	0.02
Facility Maintenance Specialist	0.02	0.02	0.02	0.02
Total Full Time	0.44	0.44	0.44	0.44
Part Time				
Administrative Aide I	0.36	0.36	0.36	0.36
Total Downtown Public Parking Positions	0.80	0.80	0.80	0.80

Downtown Development Authority				
Full Time				
Assistant City Manager	0.05	0.05	0.05	0.05
Downtown Development Coordinator	0.60	0.60	0.60	0.60
Facilities Deputy Director	0.05	0.05	0.05	0.05
Facility Maintenance Specialist	0.05	0.05	0.05	0.05
Total Full Time	0.75	0.75	0.75	0.75
Part Time				
Administrative Aide I	0.13	0.13	0.13	0.13
Maintenance	0.18	0.18	0.25	0.25
Total Part Time	0.31	0.31	0.38	0.38
Total DDA Positions	1.06	1.06	1.13	1.13

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Downtown Principal Shopping District				
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	0.10	0.10	0.10	-
Special Events & Program Coordinator	0.20	0.20	0.20	-
Total Full Time	1.25	1.25	1.25	0.95
Part Time				
Administrative Aide I	0.12	0.12	0.12	0.12
Marketing and Events Assistant	-	-	-	0.30
Event Planning Intern	0.05	0.05	0.05	0.05
Total Part Time	0.17	0.17	0.17	0.47
Total PSD Positions	1.42	1.42	1.42	1.42

Windmill Island Gardens

Full Time				
Assistant City Manager	0.05	0.05	0.05	0.05
Windmill Island General Manager	1.00	1.00	1.00	1.00
Supervisor	1.00	-	-	-
Grounds & Horticulture Manager	-	1.00	1.00	1.00
Special Events & Program Coordinator	0.60	0.60	0.60	1.00
Facilities Deputy Director	0.03	0.03	0.03	0.03
Facility Maintenance Specialist	0.03	0.03	0.03	0.03
Total Full Time	2.71	2.71	2.71	3.11
Part Time				
Tulip Time Worker	0.72	0.72	0.72	0.72
Event Organizer	0.72	0.60	0.60	1.08
Grounds Maintenance	5.37	5.87	5.87	5.41
Greeter / Guide	5.14	4.38	4.38	4.38
Clerical	1.00	1.40	1.40	1.40
Windmill Operator	1.08	0.72	0.72	0.72
Total Part Time	14.03	13.69	13.69	13.71
Total Windmill Island Gardens Positions	16.74	16.40	16.40	16.82

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Civic Center Place				
Full Time				
Assistant City Manager	0.05	0.05	0.05	0.05
Facilities Deputy Director	0.15	0.15	0.15	0.15
Facility Maintenance Specialist	0.15	0.15	0.15	0.15
Total Civic Center Place Positions	0.35	0.35	0.35	0.35
Downtown Group Total				
Full Time	5.90	5.90	5.90	5.70
Part Time	15.92	15.46	15.63	16.25
Total	21.82	21.36	21.53	21.95

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Electric Production				
Full Time				
Electric Production Engineer	1.00	1.00	1.00	1.00
Electric Production Engineering Supervisor	1.00	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 Operator Technician ⁽²⁾	-	-	-	2.00
Lead Plant Operator ⁽²⁾	4.00	4.00	4.00	2.00
Maintenance Planner	1.00	1.00	1.00	1.00
Mechanical Maintenance ⁽¹⁾	3.00	3.00	2.00	2.00
Operator Technician ⁽¹⁾⁽²⁾	-	-	3.00	1.00
Plant Operator ⁽¹⁾⁽²⁾	10.00	10.00	8.00	10.00
Stockkeeper	1.00	1.00	1.00	1.00
Utility - Electric Production	1.00	1.00	1.00	1.00
Total Electric Production Positions	28.00	28.00	28.00	28.00

(1) Includes apprentices in this job classification.

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Electric Distribution				
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	3.00	3.00	3.00	3.00
Electric Distribution Planner	1.00	1.00	1.00	1.00
Electric Distribution Substation Technician	-	-	1.00	1.00
Electric Distribution Technician ⁽¹⁾	3.00	4.00	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 ⁽³⁾	0.40	0.40	0.40	0.40
Lead Electric Distribution Technician	-	-	1.00	1.00
Lead Lineworker	2.00	2.00	2.00	2.00
Line Crew Supervisor	1.00	1.00	1.00	1.00
Lineworker ⁽¹⁾	9.00	10.00	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 ⁽¹⁾⁽³⁾	5.00	6.00	5.00	5.00
Vegetation Management Technician	1.00	1.00	1.00	1.00
Total Electric Distribution Positions	31.40	34.40	33.40	33.40

(1) Includes apprentices in this job classification.

(3) Plant Operator positions are transitioning to Operator Technician roles beginning FY25.

(2) One GIS Specilist is allocated 20% Broadband; 40% Electric Distribution; 40% W/WW Services

Electric Utility Total

Full Time	59.40	62.40	61.40	61.40
Total	59.40	62.40	61.40	61.40

UTILITY SERVICES—WATER & WASTEWATER

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Water Reclamation				
Full Time				
Environmental Compliance Supervisor	1.00	1.00	1.00	1.00
Industrial Electrician ⁽¹⁾	1.65	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 Water Reclamation Positions	18.25	18.25	18.25	18.25

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	6.00	6.00	6.00	6.00
Process Engineer ⁽²⁾	0.40	0.40	0.40	0.40
Utility - WTP O&M	1.00	1.00	1.00	1.00
Water Treatment Plant Superintendent	1.00	1.00	1.00	1.00
Maintenance - WTP	-	-	-	-
Total Water Treatment Positions	11.50	11.50	11.50	11.50

(1) One Industrial Electrician is allocated between WRF, WTP, & W/WW Services

(2) Process Engineer is allocated 40% WRF; 60% WTP.

UTILITY SERVICES—WATER & WASTEWATER

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Water Distribution / Wastewater Collection				
Full Time				
Engineering Field Technician ⁽¹⁾	2.00	2.00	2.00	1.00
Engineering Project Manager	-	-	-	1.00
GIS Specialist	1.40	1.40	1.40	0.40
GIS Systems Analyst	-	-	-	1.00
Industrial Electrician ⁽²⁾	0.25	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	1.00	1.00	1.00	1.00
Service and Maintenance ⁽³⁾	8.00	7.00	7.00	7.00
Service Supervisor	1.00	1.00	1.00	1.00
Service Technician ⁽³⁾	2.00	3.00	5.00	5.00
W / WW Civil Engineer	2.00	2.00	2.00	1.00
W / WW Service Coordinator	2.00	2.00	2.00	2.00
W / WW Engineering Specialist	1.00	1.00	1.00	1.00
W / WW Engineering Supervisor	-	1.00	1.00	1.00
W / WW Superintendent	1.00	1.00	1.00	1.00
Total Water Distribution Positions	24.65	25.65	27.65	26.65

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

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

(3) Includes apprentices in this job classification.

Water Reclamation & Treatment Total

Full Time	54.40	55.40	57.40	56.40
Total	54.40	55.40	57.40	56.40

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Broadband Services				
Full Time				
Broadband Field Technician	-	2.00	2.00	2.00
Broadband Services Coordinator	0.70	0.70	1.00	1.00
Broadband Services Scheduler/Planner	-	1.00	1.00	1.00
Broadband Services Superintendent	0.65	0.65	1.00	1.00
Broadband Services Supervisor	1.00	1.00	1.00	1.00
GIS Specialist ⁽¹⁾	0.20	0.20	0.20	0.20
Network Engineer ⁽²⁾	0.70	0.70	1.70	1.75
Network Specialist	0.80	0.80	1.00	1.00
Outside Plant (OSP) Engineer	0.80	0.80	2.00	2.00
Broadband Customer Service Representative ⁽³⁾	-	1.00	-	-
Broadband Customer Service Support ⁽³⁾	-	1.00	-	-
Systems Specialist	0.80	0.80	-	-
Total Broadband Positions	5.65	10.65	10.90	10.95

(1) One GIS Specialist is allocated 20% Broadband, 40% Electric Distribution; 40% W/WW Services

(2) Allocated between Broadband and Business Services - Information Technology

(3) Customer Service related Broadband positions were moved to Customer Service Group for FY25.

UTILITY SERVICES—ADMINISTRATION & GENERAL

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Administration				
Full Time				
Administrative Specialist	1.00	1.00	1.00	1.00
Business Process Analyst ⁽¹⁾	1.00	1.00	1.00	1.00
Business Services Director	1.00	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00
Education and Visitor Programs Specialist ⁽²⁾	1.00	1.00	1.00	1.00
Energy Market Analyst	-	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
Lead Planning Engineer	1.00	1.00	1.00	1.00
Planning Engineer	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00	1.00	1.00
Total Full Time	10.00	11.00	11.00	11.00
Part Time				
Communications Specialist ⁽³⁾	1.00	1.00	0.50	0.50
Communications Specialist ⁽³⁾	-	-	0.50	0.50
Total Part Time	1.00	1.00	1.00	1.00
Total Adminstrations Positions	11.00	12.00	12.00	12.00

(1) Restructured from Business Strategy Analyst in FY25.

(2) Moved from Customer Solutions in FY23.

(3) Converted to two part time job share positions in FY25.

Business Services - Human Resources & Regulatory Compliance

Full Time				
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	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 Specialist	1.00	2.00	2.00	2.00
Safety Program Coordinator	1.00	-	-	-
Total HR & Regulatory Compliance Positions	7.00	7.00	7.00	7.00

UTILITY SERVICES—ADMINISTRATION & GENERAL

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Business Services - Information Technology				
Full Time				
Business Systems Specialist	1.00	1.00	1.00	1.00
Database Administrator	1.00	-	2.00	2.00
Information Technology Infrastructure Specialist	2.00	2.00	3.00	3.00
Information Technology Manager	1.00	1.00	1.00	1.00
Information Technology Security Specialist	1.00	1.00	1.00	1.00
Network Engineer ⁽¹⁾	0.30	0.30	0.30	0.25
Broadband Service Coordinator ⁽¹⁾	0.30	0.30	-	-
Broadband Services Superintendent ⁽¹⁾	0.35	0.35	-	-
IT Project and Solutions Architect	-	1.00	-	-
Network Specialist ⁽¹⁾	0.20	0.20	-	-
Outside Plant (OSP) Engineer ⁽¹⁾	0.20	0.20	-	-
Systems Specialist ⁽¹⁾	0.20	0.20	-	-
Programmer / Analyst	1.00	1.00	-	-
Total Information Technology Positions	8.55	8.55	8.30	8.25

(1) Allocated between Broadband and Business Services prior to FY25.

Business Services - Warehouse & Facilities

Full Time				
Facility Maintenance	1.00	1.00	1.00	1.00
Facility Services Worker	1.00	1.00	1.00	1.00
Facility Services Worker - Maintenance & Grounds	1.00	1.00	1.00	1.00
Inventory & Facilities Specialist	1.00	1.00	1.00	1.00
Lead Warehouse Worker	-	-	-	1.00
Utility I	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
Total Warehouse & Facilities Positions	7.00	7.00	7.00	8.00

UTILITY SERVICES—ADMINISTRATION & GENERAL

Authorized Position Count	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Customer Solutions				
Full Time				
Billing Coordinator	2.00	2.00	2.00	2.00
Community Energy Services Manager	1.00	1.00	1.00	1.00
Community Energy Services Specialist ⁽¹⁾	1.00	1.00	2.00	2.00
Customer Programs Coordinator	2.00	3.00	3.00	3.00
Customer Service Manager	1.00	1.00	1.00	1.00
Customer Services Representative	6.00	6.00	6.00	5.00
Customer Services Representative - Lead	-	-	-	1.00
Customer Services Representative (HCF Project)	-	-	1.00	1.00
Customer Solutions Senior Manager	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	17.00	18.00	20.00	20.00
Part Time				
Admin. Assistant - Conservation Programs	0.50	0.50	0.50	0.63
Total Customer Solutions Positions	17.50	18.50	20.50	20.63

(1) Title changed from Community Energy Services Specialist in FY25.

Finance & Accounting

Full Time				
Accounting Manager	1.00	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00	2.00
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	4.00	4.00	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 Finance & Accounting Positions	11.00	11.00	11.00	12.00

UTILITY SERVICES—ADMINISTRATION & GENERAL

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Administration & General Total					
Full Time		60.55	62.55	64.30	66.25
Part Time		1.50	1.50	1.50	1.63
Total		62.05	64.05	65.80	67.88
Utility Services Total					
Full Time		180.00	191.00	194.00	195.00
Part Time		1.50	1.50	1.50	1.63
Total		181.50	192.50	195.50	196.63

Authorized Position Count		2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Technology Services					
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
Technology Computer Specialist II		-	-	-	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		4.20	4.20	4.20	5.20
Part Time					
Intern		-	0.07	0.07	0.08
Internal Services Group Total					
Full Time		4.20	4.20	4.20	5.20
Part Time		-	0.07	0.07	0.08
Total		4.20	4.27	4.27	5.28

PROPERTY TAXES

PERSONNEL

CAPITAL IMPROVEMENT PLAN

CAPITAL OUTLAY

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 allows the City to carefully plan and prioritize future capital investments. To complement this process, the City prepares a long-term financial forecast that seeks to identify funding for both future operational costs and funding sources for planned capital expenditures.

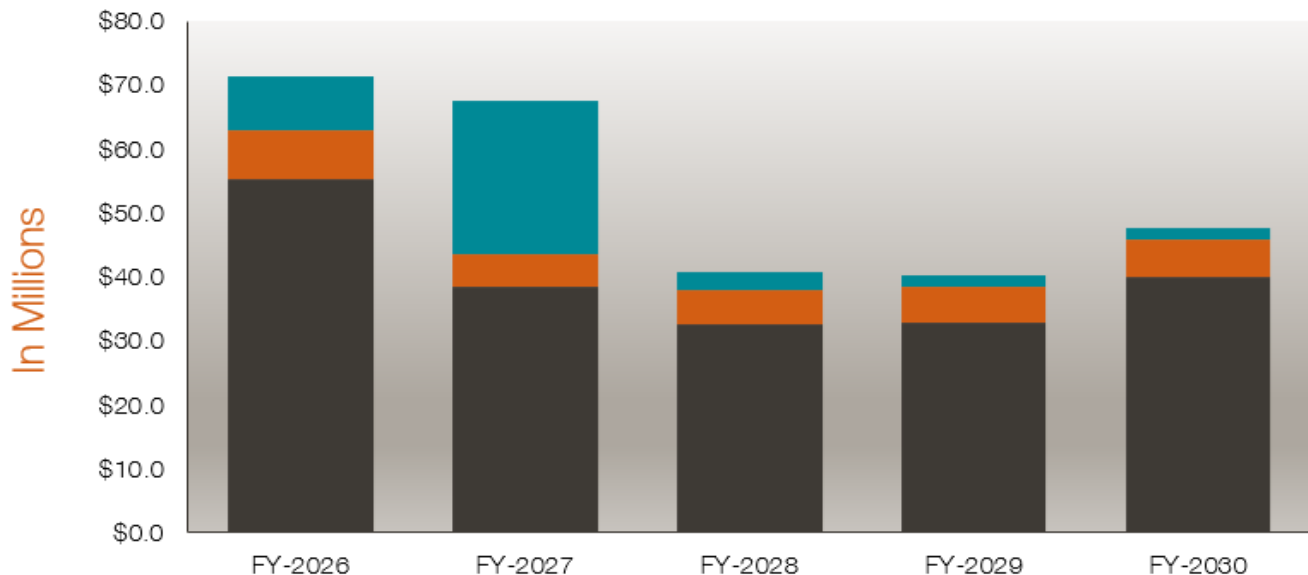
Capital Program Organization

The long-term capital plan is managed by project type as follows:

Municipal Capital Projects (MCIF): The MCIF includes new construction or major improvements to municipal facilities, equipment, and infrastructure.

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.

Utilities: The Holland Board of Public Works (HBPW), municipally owned by the City of Holland, operates an electric system (which includes a broadband network), a water treatment plant, and a water reclamation facility. HBPW maintains the capital plan for infrastructure related to these utilities.

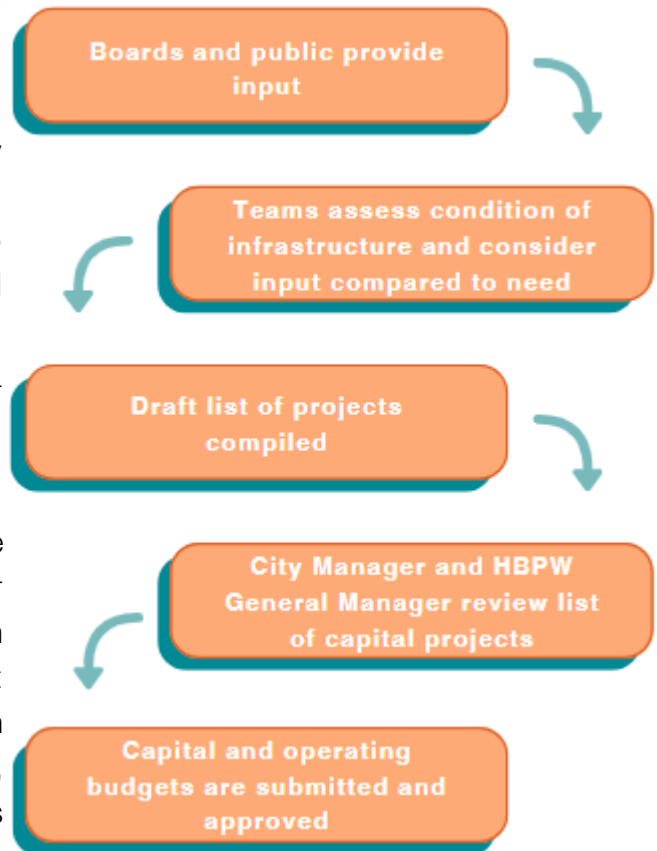


	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	Total
Utilities	55,180,939	38,549,367	32,632,567	32,739,801	39,968,243	199,070,917
Streets	7,832,000	4,922,000	5,407,000	5,657,000	5,807,000	29,625,000
MCIF	8,358,000	23,925,000	2,660,000	1,750,000	1,725,000	38,418,000
Total Capital Projects	\$ 71,370,939	\$ 67,396,367	\$ 40,699,567	\$ 40,146,801	\$ 47,500,243	\$ 267,113,917

Capital Planning Process

The multi-year MCIF plan 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 work 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 “Retreat.”



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.

The multi-year capital planning process 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 proposed 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, currently anticipated for May 2026.

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 Investment and Commitment to Sustainability

The City of Holland is committed to broadening its scope of sustainable-minded endeavors focused on Maximizing Livability throughout the community. The City/HBPW approved a Community Energy Plan that strives to make the community a national leader in energy security, affordability, sustainability, and efficiency. In support of this initiative, City Council approved the Alternative Fuel Vehicle and Equipment Purchasing Policy in 2020 which provides guidelines for the City and HBPW to purchase the most cost-effective, least polluting, and fuel-efficient vehicles and equipment possible while still meeting the operational requirements of intended use. As part of the budget process, all projects, vehicles, and equipment are evaluated for sustainable opportunities. This is documented on the project page in the budget. While sustainable options may not be readily available for the current budget year, it is still important to document the consideration given the rapidly changing sustainable market. For more information on the City's efforts related to sustainability, please visit <https://www.cityofholland.com/830/Holland-Community-Energy-Plan>

Overview

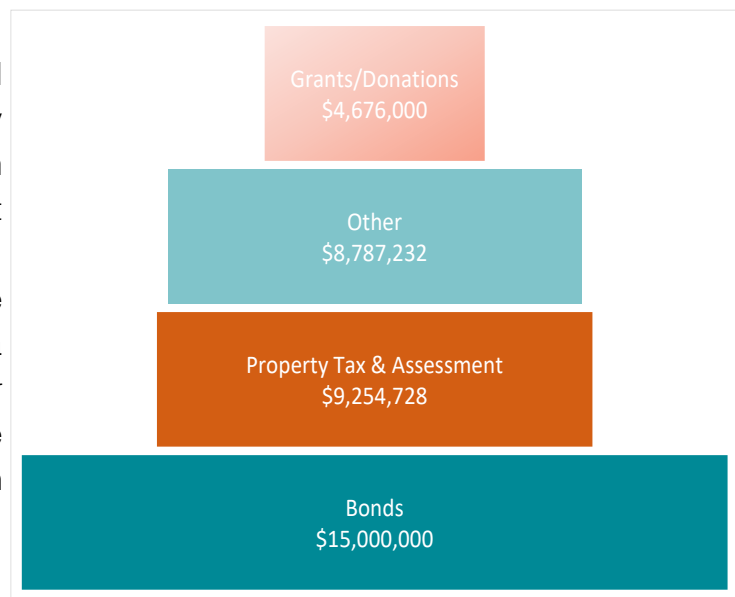
Municipal Capital Improvement Fund (MCIF) projects represent new construction or major improvements to facilities, equipment, and infrastructure. Projects may be multi-year with reserves often established to assure major projects have adequate funding. This fund is reviewed in conjunction with the Streets Capital Project funds and the General Fund long-term forecast as the City's general property tax millage provides funding for each of these. As such, the complete 10-year summary is presented to coincide with the forecast timeframe, followed by individual project information for the first five budget years.

MUNICIPAL CAPITAL PROJECTS TEN YEAR IMPROVEMENT PROGRAM

	FY-2025 Estimated	FY-2026 Potential	FY-2027 Potential	FY-2028 Potential	FY-2029 Potential	FY-2030 Potential	FY-2031 Potential	FY-2032 Potential	FY-2033 Potential	FY-2034 Potential	FY-2035 Potential
-- ESTIMATED BEGINNING FUND BALANCE AT JULY 1 --											
Total Fund Balance, July 1	\$ 20,459,534	\$ 9,638,634	\$ 8,148,734	\$ 4,865,894	\$ 5,249,927	\$ 5,104,069	\$ 4,803,251	\$ 4,383,964	\$ 4,305,186	\$ 4,305,186	\$ 3,892,640
-- FINANCING SOURCES --											
Property Tax & Assessments	1,379,200	1,648,700	1,548,393	1,533,803	581,793	601,001	623,548	647,443	665,250	688,408	716,389
Grants/Donations	5,077,300	2,601,000	1,575,000	50,000	50,000	75,000	50,000	50,000	75,000	75,000	75,000
Bonds	-	-	15,000,000	-	-	-	-	-	-	-	-
Other	5,361,500	2,618,400	2,518,768	1,460,230	972,349	748,181	97,165	98,779	87,204	97,204	88,953
Total Financing Sources	11,818,000	6,868,100	20,642,161	3,044,033	1,604,142	1,424,182	770,713	796,222	827,454	860,612	880,342
-- FINANCING USES --											
Management & Administration	968,500	925,000	440,000	225,000	100,000	175,000	65,000	25,000	115,000	25,000	115,000
Downtown Group	39,400	175,000	10,000	175,000	10,000	1,175,000	10,000	175,000	10,000	150,000	10,000
Public Safety	6,963,149	940,000	425,000	1,625,000	250,000	25,000	200,000	125,000	300,000	25,000	50,000
Parks & Recreation	2,051,000	2,805,000	2,650,000	370,000	940,000	260,000	675,000	335,000	600,000	210,000	225,000
Recreation	10,515,501	600,000	20,000,000	-	-	-	-	-	-	-	-
Transportation	804,850	645,000	310,000	125,000	335,000	25,000	150,000	125,000	125,000	25,000	25,000
Community & Neighborhood Svcs	1,246,500	1,660,000	40,000	90,000	65,000	15,000	40,000	40,000	40,000	40,000	40,000
Other	50,000	608,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Financing Uses	22,638,900	8,358,000	23,925,000	2,660,000	1,750,000	1,725,000	1,190,000	875,000	1,240,000	525,000	515,000
-- ESTIMATED ENDING FUND BALANCE AT JUNE 30 --											
Total Fund Balance, June 30	\$ 9,638,634	\$ 8,148,734	\$ 4,865,894	\$ 5,249,927	\$ 5,104,069	\$ 4,803,251	\$ 4,383,964	\$ 4,305,186	\$ 3,892,640	\$ 4,640,798	\$ 4,257,982

MCIF Funding Sources

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. While the City primarily finances MCIF items on a pay-as-you go basis, occasionally larger projects are financed through the issuance of debt. The 10-year plan includes a potential bond for a recreation center.





Type	Project Description	Page	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
MCIF	Advanced Planning	329	-	50,000	-	-	50,000
MCIF	City Hall	330	825,000	325,000	-	35,000	100,000
MCIF	Civic Center Maintenance	331	100,000	65,000	225,000	65,000	25,000
MCIF	Downtown Streetscape	332	175,000	10,000	175,000	10,000	1,175,000
MCIF	Holland Police Department	333	285,000	50,000	50,000	200,000	-
MCIF	Weapons Replacement	334	-	-	-	25,000	-
MCIF	Public Safety Technology	335	25,000	375,000	25,000	25,000	25,000
MCIF	SET Vehicle	336	480,000	-	-	-	-
MCIF	Fire Department	337	150,000	-	1,550,000	-	-
MCIF	Parks Department Master Plan	338	-	-	-	50,000	-
MCIF	Park Maintenance	339	315,000	200,000	200,000	300,000	200,000
MCIF	Playground Maintenance	340	-	75,000	-	75,000	-
MCIF	Window on the Waterfront	341	125,000	25,000	-	-	25,000
MCIF	Heinz Boardwalk	342	-	25,000	-	250,000	25,000
MCIF	Van Raalte Trails	343	1,000,000	-	-	-	-
MCIF	Centennial Park	344	15,000	-	-	15,000	-
MCIF	Moran Park	345	50,000	-	50,000	-	-
MCIF	Cemetery Additions	346	-	750,000	-	-	-
MCIF	Matt Urban Sports Complex	347	100,000	75,000	100,000	200,000	-
MCIF	Maplewood Park	348	600,000	-	-	-	-
MCIF	DeGraaf Nature Center	349	175,000	-	10,000	-	10,000
MCIF	Relocate Old Greenhouse	350	350,000	-	10,000	-	-
MCIF	Recreation Infield Groomer and Painter	351	75,000	-	-	50,000	-
MCIF	Pump Cycle Track	352	600,000	-	-	-	-
MCIF	Recreation Center Planning/Construction	353	-	20,000,000	-	-	-
MCIF	Kollen Park Outdoor Performance Facility	354	-	1,500,000	-	-	-
MCIF	Transportation Facilities Maintenance	355	145,000	215,000	125,000	35,000	25,000



Type	Project Description	Page	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
MCIF	Snowmelt Projects	356	-	25,000	-	25,000	-
MCIF	Heavy Duty Hoist	357	-	70,000	-	275,000	-
MCIF	Centralized Vehicle Fleet Replacement	358	500,000	-	-	-	-
MCIF	Master Plan	359	-	-	75,000	-	-
MCIF	Wayfinding Signage	360	25,000	-	-	25,000	-
MCIF	Community Buildings Maintenance	361	35,000	40,000	15,000	40,000	15,000
MCIF	Recycling Center	362	1,600,000	-	-	-	-
MCIF	Sidewalk Fund Repairs	363	50,000	50,000	50,000	50,000	50,000
MCIF	Centralized Vehicles & Equipment Transfer Out (Capital Purchase)	N/A	558,000	-	-	-	-
MCIF TOTAL			8,358,000	23,925,000	2,660,000	1,750,000	1,725,000

N/A— Transfer Out is not pictured.

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.



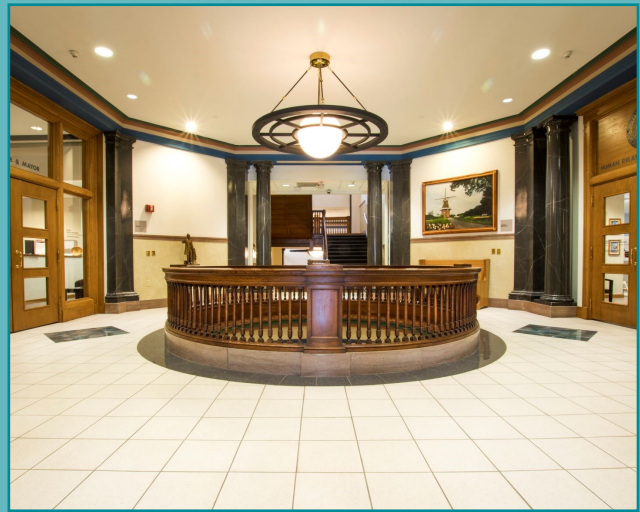
Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Special Planning Funds:	-	50,000	-	-	50,000	100,000
New Projects	-	50,000	-	-	50,000	100,000
Total	-	50,000	-	-	50,000	100,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	50,000	-	-	50,000	100,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Planning does not impact the operating budget.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	N/A
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PROJECT: CITY HALL

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. The chiller and HVAC will also be replaced.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Office Renovations	400,000	325,000	-	-	-	725,000
Chiller	400,000	-	-	35,000	-	435,000
IT Fire Suppression (HPD)	25,000	-	-	-	-	25,000
HVAC	-	-	-	-	100,000	100,000
Total	825,000	325,000	-	35,000	100,000	1,285,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	825,000	325,000	-	35,000	100,000	1,285,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Reduction in utility invoices due to replacing the chiller and HVAC.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	(\$400)	(\$450)	(\$500)	(\$525)	(\$575)	(\$2,450)
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 donated 42% and recycled 48%.					

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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
Equipment	75,000	-	-	-	-	75,000
Room Dividers	-	-	200,000	-	-	200,000
Venue Improvements	-	25,000	-	25,000	-	50,000
Food and Beverage	-	15,000	-	15,000	-	30,000
Total	100,000	65,000	225,000	65,000	25,000	480,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	100,000	65,000	225,000	65,000	25,000	480,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced future maintenance costs.	(\$650)	(\$700)	(\$850)	(\$1,000)	(\$2,000)	(\$5,200)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: DOWNTOWN 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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Brick Pavers / Snowmelt Planning	25,000	-	25,000	-	25,000	75,000
Parking Lot Paving	150,000	-	150,000	-	150,000	450,000
Parking and Wayfinding Signage	-	10,000	-	10,000	-	20,000
Streetscape Refreshment	-	-	-	-	1,000,000	1,000,000
Total	175,000	10,000	175,000	10,000	1,175,000	1,545,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	175,000	10,000	175,000	10,000	1,175,000	1,545,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced need for maintenance and repair.	(\$1,000)	(\$15,000)	(\$1,000)	(\$1,200)	(\$1,320)	(\$19,520)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: HOLLAND POLICE DEPARTMENT

Description: The plan for the Holland Police Department includes a number of items such as general building maintenance, roof replacement, a cooling tower, and warning siren replacement.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Police Building Maintenance	120,000	25,000	25,000	25,000	-	195,000
Police Building Roof Replacement	-	-	-	175,000	-	175,000
Police Department Cooling Tower	140,000	-	-	-	-	140,000
Shooting Range Sound Dampening	-	-	25,000	-	-	25,000
Range Rubber and Ballistic	-	25,000	-	-	-	25,000
Warning Siren Replacement	25,000	-	-	-	-	25,000
Total	285,000	50,000	50,000	200,000	-	585,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	285,000	50,000	50,000	200,000	-	585,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
The initial maintenance costs paid will reduce the need for future repairs.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	(\$20,000)	(\$22,000)	(\$24,200)	(\$26,620)	(\$29,282)	(\$122,102)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: WEAPONS REPLACEMENT

Description: The City Public Safety and Transportation Department weapons will be replaced in order to assist personnel in effectively doing their jobs.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Weapons Replacement	-	-	-	25,000	-	25,000
Total	-	-	-	25,000	-	25,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	-	-	25,000	-	25,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
No impact on operating budget.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	N/A					

PROJECT: PUBLIC SAFETY TECHNOLOGY

Description: The Holland Police Department has invested heavily in technology to aid in policing efforts in recent years. These funds will be used to replace a variety of technology within the department, including: surveillance cameras, body cameras, radios, and any other technology for the department. Computers will continue to be replaced through the normal cycle within the Technology Services Department budget.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Technology	25,000	25,000	25,000	25,000	25,000	125,000
In-Car Cameras	-	350,000	-	-	-	350,000
Total	25,000	375,000	25,000	25,000	25,000	475,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	25,000	375,000	25,000	25,000	25,000	475,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Reduced need for repairs and lower electricity costs.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	(\$1,500)	(\$1,500)	(\$1,500)	(\$2,000)	(\$2,200)	(\$8,700)
Community Energy Plan (Sustainability) Options	We will look for options with Energy Star qualifications.					

PROJECT: SET VEHICLE

Description: The City is planning to replace aging public safety vehicles. The current vehicle is a 2008 and it has become mechanically unreliable, is incompatible with current technologies and connections, and does not meet the needs of the SET teams functions. The current vehicle was set up for a team of 10 members and the team has increased to 14 members.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
SET Vehicle	480,000	-	-	-	-	480,000
Total	480,000	-	-	-	-	480,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	480,000	-	-	-	-	480,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced vehicle repair costs.	\$0	\$(8,000)	\$(9,000)	\$(11,000)	\$(13,500)	\$(41,500)
Community Energy Plan (Sustainability) Options	Unsure if there is a hybrid option available at this time.					

PROJECT: FIRE DEPARTMENT

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.

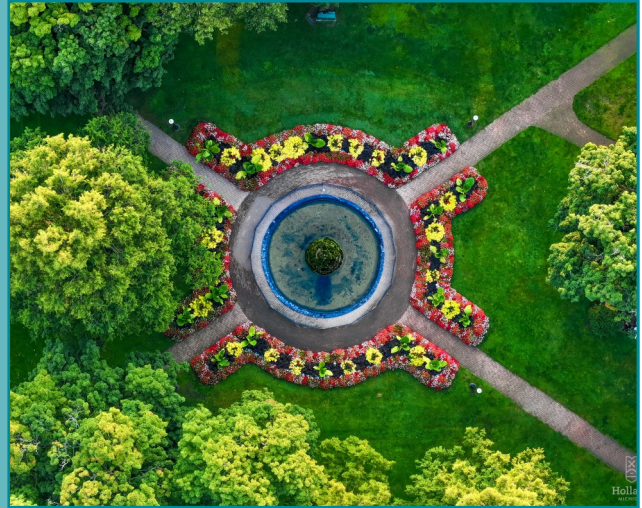


Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fire Engine	-	-	1,300,000	-	-	1,300,000
Fire Boat	150,000	-	-	-	-	150,000
Fire Air Pack Replacement	-	-	250,000	-	-	250,000
Total	150,000	-	1,550,000	-	-	1,700,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	150,000	-	1,550,000	-	-	1,700,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced vehicle repair costs.	\$0	(\$8,000)	(\$9,000)	(\$11,000)	(\$13,500)	(\$41,500)
Community Energy Plan (Sustainability) Options	Unsure if there is a hybrid option available at this time.					

PROJECT: PARKS DEPARTMENT MASTER PLAN

Description: The funds requested for this project will be used to update the Parks Master Plan.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Parks Master Plan	-	-	-	50,000	-	50,000
Total	-	-	-	50,000	-	50,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	-	-	50,000	-	50,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Operating budgets will not be impacted.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	N/A					

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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Baseline Fix It First Cost	100,000	100,000	100,000	100,000	100,000	500,000
Baseline Maintenance Costs	75,000	75,000	100,000	75,000	100,000	425,000
Building Maintenance Costs	15,000	-	-	-	-	15,000
Paving and Pavilions - Various Parks	100,000	-	-	100,000	-	200,000
Parks Lighting	-	25,000	-	25,000	-	50,000
Parks Roof Top Unit	25,000	-	-	-	-	25,000
Total	315,000	200,000	200,000	300,000	200,000	1,215,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	315,000	200,000	200,000	300,000	200,000	1,215,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduce maintenance costs.	(\$900)	(\$1,600)	(\$2,000)	(\$2,000)	(\$1,000)	(\$7,500)

Community Energy Plan (Sustainability) Options

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

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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Playground Maintenance	-	75,000	-	75,000	-	150,000
Total	-	75,000	-	75,000	-	150,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	75,000	-	75,000	-	150,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced maintenance costs.	(\$4,000)	(\$4,400)	(\$5,000)	(\$5,400)	(\$6,000)	(\$24,800)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: WINDOW ON THE WATERFRONT

Description: Improvements to Window on Waterfront Park are planned for boardwalk repairs.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Lighting	125,000	-	-	-	-	125,000
Boardwalk Repairs	-	25,000	-	-	25,000	50,000
Total	125,000	25,000	-	-	25,000	175,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	125,000	25,000	-	-	25,000	175,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced maintenance costs.	\$0	(\$1,900)	\$0	\$0	(\$1,000)	(\$2,900)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: HEINZ BOARDWALK

Description: The funds requested for this project will be used to fix the decking on the Heinz boardwalk.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Heinz Boardwalk	-	25,000	-	250,000	25,000	300,000
Total	-	25,000	-	250,000	25,000	300,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	25,000	-	250,000	25,000	300,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Reduced maintenance costs the year the decking is fixed.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	(\$400)	\$0	(\$2,500)	(\$500)	(\$3,400)
Community Energy Plan (Sustainability) Options	We will research sustainable materials in the project where applicable.					

PROJECT: VAN RAALTE TRAILS

Description: The funds requested for this project will be used to improve and potentially expand the trail system as well as replace a pedestrian bridge at Van Raalte Farm Park.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Van Raalte Boardwalks/Bridge	1,000,000	-	-	-	-	1,000,000
Total	1,000,000	-	-	-	-	1,000,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	1,000,000	-	-	-	-	1,000,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Small reduction in maintenance costs.	(\$300)	(\$300)	(\$300)	(\$300)	(\$300)	(\$1,500)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: CENTENNIAL PARK

Description: These funds will be used for maintenance of the various amenities within Centennial Park including, but not limited to, the brick sidewalks and railings.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Centennial Park	15,000	-	-	15,000	-	30,000
Total	15,000	-	-	15,000	-	30,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	15,000	-	-	15,000	-	30,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
None expected at this time.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Tennis Court Resurfacing	-	-	50,000	-	-	50,000
General Improvements	50,000	-	-	-	-	50,000
Total	50,000	-	50,000	-	-	100,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	50,000	-	50,000	-	-	100,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Resurfacing projects will reduce maintenance costs	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	(\$800)	(\$850)	(\$1,550)	(\$2,000)	(\$1,000)	(\$6,200)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: CEMETERY ADDITIONS

Description: These funds will be used for the expansion of Pilgrim Home Cemetery which includes driveways, irrigation, and surveying of grave sites to be sold.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Cemetery Additions	-	750,000	-	-	-	750,000
Total	-	750,000	-	-	-	750,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	750,000	-	-	-	750,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Maintenance costs will increase expanded area.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$5,000	\$5,000	\$5,500	\$5,000	\$20,500
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: MATT URBAN SPORTS COMPLEX

Description: The Matt Urban Sports Complex is in need of new athletic field lighting for the sand volleyball courts. The current field lighting is original to the park and has become unreliable.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Volleyball Field Lighting	-	75,000	-	-	-	75,000
Pole Barn	-	-	-	200,000	-	200,000
Dugouts	-	-	100,000	-	-	100,000
Netting System	100,000	-	-	-	-	100,000
Total	100,000	75,000	100,000	200,000	-	475,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	100,000	75,000	100,000	200,000	-	475,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Increased electricity costs.	\$0	\$400	\$400	\$400	\$1,000	\$2,200

Community Energy Plan (Sustainability) Options

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

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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Maplewood Turf	500,000	-	-	-	-	500,000
Maplewood Dugouts	100,000	-	-	-	-	100,000
Total	600,000	-	-	-	-	600,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	600,000	-	-	-	-	600,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced maintenance cost.	(\$1,000)	(\$1,250)	(\$1,250)	(\$1,500)	(\$1,000)	(\$6,000)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: DEGRAAF NATURE CENTER

Description: These funds will be used to repair roofing and exterior issues as well as remodel the interior public spaces at DeGraaf Nature Center. These improvements will create a more enjoyable visitor experience as well as provide a sealed, weather tight exterior and roof.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
DeGraaf Improvements	175,000	-	10,000	-	10,000	195,000
Total	175,000	-	10,000	-	10,000	195,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	175,000	-	10,000	-	10,000	195,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced maintenance cost.	(\$3,250)	(\$2,000)	(\$1,250)	(\$1,250)	(\$2,500)	(\$10,250)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Relocate Old Greenhouse	350,000	-	-	-	-	350,000
Greenhouse Maintenance	-	-	10,000	-	-	10,000
Total	350,000	-	10,000	-	-	360,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	350,000	-	10,000	-	-	360,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced maintenance cost	(\$300)	(\$500)	(\$500)	(\$300)	(\$250)	(\$1,850)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: RECREATION INFIELD GROOMER AND PAINTER

Description: The current groomer machine is having mechanical issues and is in need of replacement. There is a newer version available which combines all of the necessary equipment into one machine.

A new painter would eliminate staffing time in the fall when the Parks and Recreation Department have the most painting to do, but are at the lowest level of staff due to seasonal workers no longer being with the department.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Infield Groomer	75,000	-	-	-	-	75,000
GPS Field Painter	-	-	-	50,000	-	50,000
Total	75,000	-	-	50,000	-	125,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	75,000	-	-	50,000	-	125,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced maintenance costs.	(\$0)	(\$2,400)	(\$2,500)	(\$2,550)	(\$2,000)	(\$9,450)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

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.

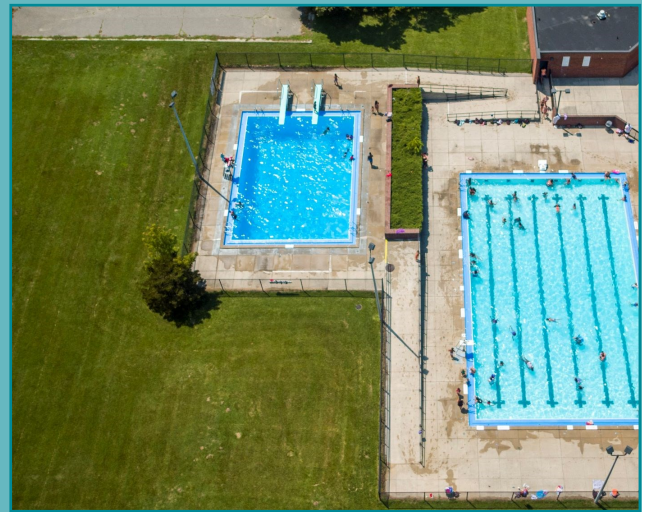


Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Pump Cycle Track	600,000	-	-	-	-	600,000
Total	600,000	-	-	-	-	600,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	600,000	-	-	-	-	600,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
A new facility will increase maintenance costs.	\$750	\$800	\$850	\$1,000	\$1,350	\$4,750
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Construction	-	20,000,000	-	-	-	20,000,000
Total	-	20,000,000	-	-	-	20,000,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Donations	-	5,000,000	-	-	-	5,000,000
MCIF	-	15,000,000	-	-	-	15,000,000
	-	20,000,000	-	-	-	20,000,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Once the facility is complete the operating budget will increase for personnel and operating costs.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$28,000	\$30,000	\$33,000	\$36,000	\$127,000

Community Energy Plan (Sustainability) Options

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

PROJECT: KOLLEN PARK OUTDOOR PERFORMANCE FACILITY

Description: Improvements and upgrades are planned for the Kollen Park outdoor bandshell.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Outdoor Performance Facility	-	1,500,000	-	-	-	1,500,000
Total	-	1,500,000	-	-	-	1,500,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	1,500,000	-	-	-	1,500,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
None expected at this time.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: TRANSPORTATION FACILITIES MAINTENANCE

Description: The plan for facility maintenance includes a number of items such as roof maintenance, floor drain replacement, and deep cleaning for the building, among other things. This ongoing maintenance is needed in order to keep the Transportation facility in full operation.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Building Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
Building Deep Cleaning	-	-	100,000	-	-	100,000
Carpet and Chairs	-	50,000	-	-	-	50,000
Roof Maintenance	-	80,000	-	-	-	80,000
Floor Drain Replacement	60,000	60,000	-	-	-	120,000
Air Dryer for Compressor	-	-	-	10,000	-	10,000
Air Handles (HVAC)	60,000	-	-	-	-	60,000
Total	145,000	215,000	125,000	35,000	25,000	545,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	145,000	215,000	125,000	35,000	25,000	545,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced maintenance cost.	\$(3,000)	\$(2,200)	\$(800)	\$(1,500)	\$(2,500)	\$(10,000)

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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PROJECT: SNOWMELT PROJECTS

Description: This project will use funds to continue the expansion of the snowmelt system in the City.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Snowmelt Projects	-	25,000	-	25,000	-	50,000
Total	-	25,000	-	25,000	-	50,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	25,000	-	25,000	-	50,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
None expected at this time.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: HEAVY DUTY HOIST

Description: This project will use funds to purchase an additional heavy duty hoist at the Transportation Services building to facilitate maintenance on Holland Board of Public Works vehicles as well as necessary hoist and track repairs.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Heavy Duty Hoist	-	-	-	200,000	-	200,000
Heavy Duty Hoist/Track Repairs	-	70,000	-	75,000	-	145,000
Total	-	70,000	-	275,000	-	345,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	70,000	-	275,000	-	345,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Annual cost to maintain the new hoist.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Community Energy Plan (Sustainability) Options	N/A					

PROJECT: CENTRALIZED VEHICLE FLEET

Description: This project will use funds to replace the current fleet utilized by the Centralized Vehicle & Equipment Department staff.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Centralized Vehicle Fleet Replacement	500,000	-	-	-	-	500,000
Total	500,000	-	-	-	-	500,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	500,000	-	-	-	-	500,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Annual cost to maintain the new hoist.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Community Energy Plan (Sustainability) Options	N/A					

PROJECT: MASTER PLAN

Description: The City Master Plan is the official policy guide for Holland's future development and growth. The Master Plan summarizes the community's vision for the City and provides the framework and basis for sound community development and land use decision making. If the Planning Commission determines that an update to the City Master Plan is needed during their 5-year review these funds will be allocated to update the City Master Plan.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Master Plan	-	-	75,000	-	-	75,000
Total	-	-	75,000	-	-	75,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	-	-	75,000	-	-	75,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Operating budgets will not be impacted	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	N/A					

PROJECT: WAYFINDING 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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Wayfinding Signs	25,000	-	-	25,000	-	50,000
Total	25,000	-	-	25,000	-	50,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	25,000	-	-	25,000	-	50,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
No impact on operating budgets.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project if applicable.					

PROJECT: COMMUNITY BUILDINGS MAINTENANCE

Description: Funds for these projects will be used for maintenance of the Cappon and Settlers House as well as continued repairs to the Holland Museum.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Museum Repairs	30,000	25,000	10,000	25,000	10,000	100,000
Cappon & Settlers Homes	5,000	15,000	5,000	15,000	5,000	45,000
Total	35,000	40,000	15,000	40,000	15,000	145,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	35,000	40,000	15,000	40,000	15,000	145,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
No impact on operating budgets.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project if applicable.					

PROJECT: RECYCLING CENTER

Description: The City plans to create a drop-off center to replace the current Project Pride program which will supply recycling for citizens who do not have easy access to recycling as well as provide a service for “hard to recycle” items. In addition, the funds will be used to supply a robust education area within the center explaining the different recycling components within the City—from how to use a recycling cart correctly, information about the drop-off center process, what happens to recycled items, and why recycling is essential to the community.



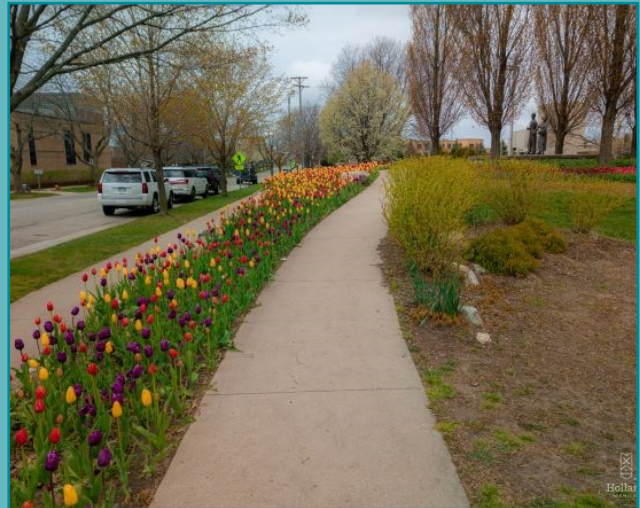
Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Recycling Center	1,600,000	-	-	-	-	1,600,000
Total	1,600,000	-	-	-	-	1,600,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	1,600,000	-	-	-	-	1,600,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Increased cost to maintain the new facility.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$32,000	\$34,000	\$36,000	\$38,000	\$40,000	\$180,000

Community Energy Plan (Sustainability) Options	The Holland Board of Public Works will help design the energy plan for the building.
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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 of repair to 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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Sidewalk Fund Repairs	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MCIF	50,000	50,000	50,000	50,000	50,000	250,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Repairs to the sidewalk network do not impact the operating budget.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

Overview

The City of Holland street network includes 150 miles of roads, with water, wastewater, storm drain, and sidewalk infrastructure. Capital improvements include preservation and renovation. Information on planned projects is available on the City's website at www.cityofholland.com/437/Engineering-Division.

The City also works with the Holland Board of Public Works (HBPW) on projects involving utility infrastructure and street improvements. This coordinated effort provides the best use of available funding and minimizes disruption to traffic since both projects are completed at the same time. Project updates for the HBPW-managed projects are available at www.hollandbpw.com.

The City prepares a comprehensive Ten-Year Street Improvement Plan and identifies funding sources for the proposed projects. This is part of the annual long-term forecast review, along with the Municipal Capital Improvement Fund, as a portion of the funding is derived from the City's general property tax millage. As such, the complete 10-year summary is presented to coincide with the forecast timeframe, followed by individual project information for the first five budget years.

STREET CAPITAL PROJECTS TEN YEAR PROJECTS AND FUNDING

	FY-2025 Estimated	FY-2026 Potential	FY-2027 Potential	FY-2028 Potential	FY-2029 Potential	FY-2030 Potential	FY-2031 Potential	FY-2032 Potential	FY-2033 Potential	FY-2034 Potential	FY-2035 Potential
-- FINANCING SOURCES --											
Major Street Funds	4,380,000	3,475,000	1,875,000	2,375,000	2,325,000	2,525,000	2,425,000	2,575,000	2,350,000	2,200,000	2,500,000
Allegan County Street Fund	865,000	1,150,000	565,000	500,000	700,000	450,000	450,000	400,000	500,000	500,000	500,000
Ottawa County Street Fund	500,000	500,000	400,000	500,000	500,000	450,000	450,000	400,000	400,000	500,000	200,000
Street Improvement Reserve Fund	3,257,000	2,707,000	2,082,000	2,032,000	2,132,000	2,382,000	2,282,000	2,182,000	2,232,000	2,382,000	2,532,000
Other	250,000										
TOTAL FINANCING SOURCES	9,252,000	7,832,000	4,922,000	5,407,000	5,657,000	5,807,000	5,607,000	5,557,000	5,482,000	5,582,000	5,732,000
-- FINANCING USES --											
Annual Projects	250,000	175,000	100,000	200,000	250,000	100,000	250,000	250,000	250,000	250,000	250,000
Street Projects-Reconstruction	5,250,000	4,225,000	150,000	-	150,000	2,250,000	1,800,000	1,600,000	1,700,000	2,050,000	2,200,000
Street Projects-Resurfacing	1,950,000	1,650,000	3,250,000	3,100,000	4,200,000	2,900,000	3,000,000	3,000,000	1,500,000	1,500,000	1,500,000
Traffic Signal Projects	50,000	100,000	325,000	275,000	25,000	25,000	25,000	25,000	-	-	-
HBPW Projects	350,000	1,500,000	-	-	-	-	-	-	-	-	-
Stormwater (Drain) Projects	632,000	132,000	882,000	1,332,000	1,032,000	532,000	532,000	682,000	2,032,000	1,782,000	1,782,000
Bridge Projects	-	-	-	-	-	-	-	-	-	-	-
MDOT Projects	105,000	-	165,000	-	-	-	-	-	-	-	-
Other Projects	100,000	50,000	50,000	500,000	-	-	-	-	-	-	-
BPW Maplewood	250,000										
TOTAL FINANCING USES	8,937,000	7,832,000	4,922,000	5,407,000	5,657,000	5,807,000	5,607,000	5,557,000	5,482,000	5,582,000	5,732,000

The projects in this plan derive funding from several other funds. While most are accounted for as a transfer in, the portion of project costs allocated to the Major Street Fund is accounted for in that fund in compliance with state requirements.



Evaluation

Annually, the City engineering staff evaluates the condition of road segments using the Pavement Surface Evaluation Rating (PASER) to update and prioritize the project list. The goal is to repave a road every 20 years, for an average of 7.5 miles of reconstruction or resurfacing a year.

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

Factors affecting the current year project list include perceived need, budget availability, and long-term planning. City staff collaborates with HBPW staff to coordinate Street Capital and Utility Improvement project to make best use of available resources while minimizing impact on residents.

Collaboration

Sanitary sewer, water, and electrical services are municipal utilities administered by the Holland Board of Public Works (HBPW). 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.

Sources of Revenue for Capital Improvements

Specific revenue sources are:

1. Property Tax

A portion of the City's property tax millage rate is allocated to Street and Sidewalk Improvement projects.

2. Personal Property Tax (PPT) Reimbursement

Prior to 2014, taxable personal property included all commercial and manufacturing personal property. In 2014, a small taxpayer exemption was granted for all businesses with personal property valued less than \$80,000, and in 2022 this was increased to \$180,000. In 2016, eligible manufacturing personal property also became exempt from personal property taxes. The State of Michigan reimburses for the value of lost personal property taxes on the exempt property. This payment provides reimbursement of 100% of qualifying losses. Allocation of this payment is the same used for property tax millage.

3. Street Maintenance Funds

Street maintenance funding sources 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.

A portion of the maintenance funding is used to pay for capital improvements.

4. Grants

Federal and state grants are available for some projects to help supplement the approved budget. The City has been successful in obtaining these grants.

5. Special Assessments

Special Assessment fees may be charged to property owners receiving a direct benefit from a specific project. The assessment must be approved by City Council. Fees paid are used to finance the project.

6. Undesignated Fund Balance

Each fund has a target undesignated fund balance. City Council may appropriate any surplus from a Street Improvement Reserve Fund to cover project costs.

7. Bonds Proceeds

Bonds may be issued to fund a major improvement project.

8. Charges for Services—Utilities

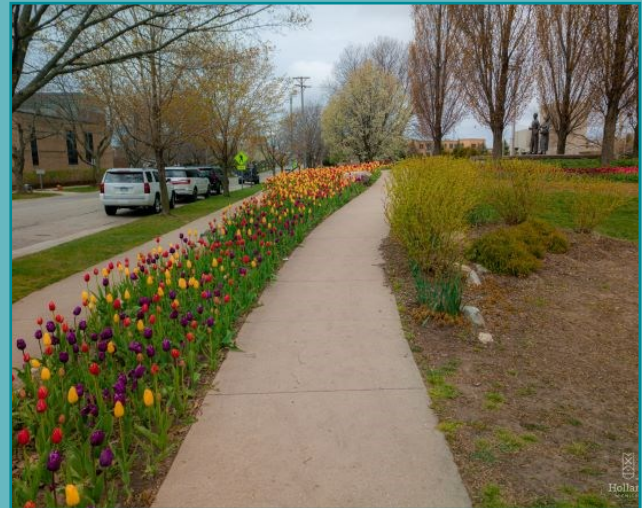
Net revenues from HBPW utility charges for use fund Utility Improvement projects.

PROJECT: SIDEWALK IMPROVEMENTS

Description: The City of Holland has 178 miles of sidewalk. Damage often occurs when roots from trees planted between the sidewalks and gutter lift the sidewalk, creating a trip hazard. Sidewalks are also 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.

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



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Sidewalk Repairs	282,000	282,000	282,000	282,000	282,000	1,410,000
Asphalt Walkways	10,000	10,000	10,000	10,000	10,000	50,000
Brick Maintenance/Repairs	25,000	25,000	25,000	25,000	25,000	125,000
Total	317,000	317,000	317,000	317,000	317,000	1,585,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Sidewalk Improvement Fund	317,000	317,000	317,000	317,000	317,000	1,585,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
None	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: ANNUAL PROJECTS

Description: Each construction season, the condition of streets is reviewed to determine which are in need of milling and resurfacing, seal coating, and crack sealing.

If a section of street being resurfaced has a wood retaining wall, it will also be upgraded.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Crack Sealing Program	100,000	100,000	100,000	100,000	100,000	500,000
Retaining Wall Project	75,000	-	100,000	100,000	-	275,000
Sealcoat Project	-	-	-	50,000	-	50,000
Total	175,000	100,000	200,000	250,000	100,000	825,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MVH Major Street Fund	-	-	-	-	-	-
Allegan County Road Tax Fund	-	-	-	-	-	-
Ottawa County Road Tax Fund	-	-	-	50,000	-	50,000
St Improvement Reserve Fund	175,000	100,000	200,000	200,000	100,000	775,000
Total	175,000	100,000	200,000	250,000	100,000	825,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced need for maintenance	(\$20,000)	(\$22,000)	(\$25,000)	(\$25,000)	(\$30,000)	(\$122,000)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: STREET RESURFACING

Description: In addition to the annual projects the City reviews, there is also a project which includes a construction plan to resurface City streets.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Annual Resurfacing Program	1,500,000	1,800,000	1,500,000	1,500,000	1,500,000	7,800,000
River Ave.	-	-	-	300,000	1,250,000	1,550,000
Waverly Road & 8th St.	100,000	1,250,000				1,350,000
Country Club Rd, Legion Park to 8th St.	-	50,000	400,000			450,000
13th St. (Central Ave. to Fairbanks)	-	-			100,000	100,000
16th St., US 31 to Country Club	-	50,000	100,000	400,000		550,000
24th St., Central Ave. to US-31	-				50,000	50,000
32nd St., Old Orchard to Ottawa	50,000	100,000	1,000,000	2,000,000	-	3,150,000
32nd St., Ottawa to US-31	-	-	100,000	-	-	100,000
Total	1,650,000	3,250,000	3,100,000	4,200,000	2,900,000	15,100,000

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MVH Major Street Fund	525,000	1,000,000	1,000,000	2,150,000	1,000,000	5,675,000
Allegan County Road Tax Fund	1,125,000	400,000	500,000	700,000	300,000	3,025,000
Ottawa County Road Tax Fund	-	400,000	500,000	250,000	-	1,150,000
St Improvement Reserve Fund	-	1,450,000	1,100,000	1,100,000	1,600,000	5,250,000
Total	1,650,000	3,250,000	3,100,000	4,200,000	2,900,000	15,100,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
Reduced need for maintenance	(\$20,000)	(\$22,000)	(\$25,000)	(\$25,000)	(\$30,000)	(\$122,000)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

PROJECT: RECONSTRUCTION

Description: Some streets have experienced so much deterioration that preventative treatment will not be enough to repair the damage. These streets are scheduled for reconstruction and the extent of work needed will vary for each project. The Holland Board of Public Works is responsible for the utility infrastructure portion of the project.



Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
40th St., Industrial to East City	25,000	150,000	-	-	-	175,000
Washington Ave.	-	-	-	-	100,000	100,000
Columbia Ave.	4,200,000	-	-	-	-	4,200,000
24th St., East of US-31	-	-	-	150,000	2,000,000	2,150,000
Lincoln Ave.	-	-	-	-	150,000	150,000
Total	4,225,000	150,000	-	150,000	2,250,000	6,775,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MVH Major Street Fund	2,525,000	-	-	150,000	1,150,000	3,825,000
Allegan County Road Tax Fund	-	-	-	-	-	-
Ottawa County Road Tax Fund	500,000	-	-	-	450,000	950,000
St Improvement Reserve Fund	1,200,000	150,000	-	-	650,000	2,000,000
Total	4,225,000	150,000	-	150,000	2,250,000	6,775,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Projects reduce maintenance costs.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	(\$15,000)	(\$20,000)	(\$20,000)	(\$18,000)	(\$18,000)	(\$61,000)
Community Energy Plan	We will research sustainable materials to use in the project where applicable.					

PROJECT: STORMWATER (DRAIN) PROJECTS

Description: Annual drain assessments are paid to Macatawa Area Coordinating Council as their share of the Macatawa Watershed project. If any road improvement project 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	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Federal/State Stormwater	32,000	32,000	32,000	32,000	32,000	160,000
Drain Projects, Studies &	100,000	850,000	1,200,000	-	-	2,150,000
Lower Maplewood Drain	-	-	100,000	1,000,000	500,000	1,600,000
Total	132,000	882,000	1,332,000	1,032,000	532,000	3,910,000
Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MVH Major Street Fund	-	350,000	600,000	-	350,000	1,300,000
Allegan County Road Tax Fund	-	-	-	-	150,000	150,000
Ottawa County Road Tax Fund	-	-	-	200,000	-	200,000
St Improvement Reserve Fund	132,000	532,000	732,000	832,000	32,000	2,260,000
Total	132,000	882,000	1,332,000	1,032,000	532,000	3,910,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
Assessments do not impact the operating budget, projects will reduce maintenance needs.	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Total</u>
	(\$12,000)	(\$10,000)	(\$11,000)	(\$14,000)	(\$16,000)	(\$63,000)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					



Overview

Holland Board of Public Works capital projects are financed by the utility operations. The FY2026 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.

Summary of Total Project Costs

	FY 2026 Proposed	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ELECTRIC UTILITY PROJECTS:					
<u>Financing Sources:</u>					
Electric Fund - Net Revenues	9,084,822	12,107,434	13,087,536	14,775,574	17,537,622
Financed with Bond Proceeds	7,148,519	-	-	-	-
Financed from Cash Reserves	13,468,070	9,208,275	4,035,664	2,985,066	3,180,778
	<u>29,701,411</u>	<u>21,315,709</u>	<u>17,123,200</u>	<u>17,760,640</u>	<u>20,718,400</u>
<u>Financing Uses:</u>					
Power Resources	5,632,000	4,880,000	2,760,000	1,000,000	2,260,000
Electric Transmission, Distribution & Admin Projects	24,069,411	16,435,709	14,363,200	16,760,640	18,458,400
	<u>29,701,411</u>	<u>21,315,709</u>	<u>17,123,200</u>	<u>17,760,640</u>	<u>20,718,400</u>
WATER UTILITY PROJECTS:					
<u>Financing Sources:</u>					
Water Fund - Net Revenues	4,945,752	6,205,165	6,094,845	6,433,485	6,798,194
Financed with Bond Proceeds	2,700,000	-	-	-	-
Financed from Cash Reserves	5,791,809	4,281,026	3,465,160	3,696,482	8,703,806
	<u>13,437,561</u>	<u>10,486,191</u>	<u>9,560,005</u>	<u>10,129,967</u>	<u>15,502,000</u>
<u>Financing Uses:</u>					
Water Plant	4,302,000	3,116,500	1,778,000	2,171,000	1,687,000
Water Distribution & Admin	9,135,561	7,369,691	7,782,005	7,958,967	13,815,000
	<u>13,437,561</u>	<u>10,486,191</u>	<u>9,560,005</u>	<u>10,129,967</u>	<u>15,502,000</u>
WASTEWATER UTILITY PROJECTS:					
<u>Financing Sources:</u>					
Wastewater Fund - Net Revenues	(173,699)	(411,139)	(763,152)	(915,369)	(984,987)
Financed with Bond Proceeds	-	-	-	-	-
Financed from Cash Reserves	12,215,666	7,158,606	6,712,514	5,764,563	4,732,830
	<u>12,041,967</u>	<u>6,747,467</u>	<u>5,949,362</u>	<u>4,849,194</u>	<u>3,747,843</u>
<u>Financing Uses:</u>					
Wastewater Plant	5,620,000	3,135,000	3,585,000	2,580,000	2,580,000
Wastewater Collection & Admin	6,421,967	3,612,467	2,364,362	2,269,194	1,167,843
	<u>12,041,967</u>	<u>6,747,467</u>	<u>5,949,362</u>	<u>4,849,194</u>	<u>3,747,843</u>
Grand Total	<u>\$ 55,180,939</u>	<u>\$ 38,549,367</u>	<u>\$ 32,632,567</u>	<u>\$ 32,739,801</u>	<u>\$ 39,968,243</u>

Fiscal Year 2026 Multi-Year Budget

ELECTRIC PRODUCTION		
Unit 7 rings off inspection and major - Regulatory Asset	4,000,000	4,000,000
ATS Maintenance backup feed	375,000	375,000
Unit 7 & 8 switchgear replacement	230,000	230,000
Unit 7 starting diesel	200,000	200,000
All Terrain Telehandler - with basket	150,000	150,000
48th St Instrumentation Upgrade	100,000	100,000
Redundant DEKtronics fire protection	100,000	100,000
HEP Nox & CO Analyzer Replacement	100,000	100,000
Replace Truck 59	80,000	80,000
Carbon filter addition & MCC Replacement	70,000	70,000
48th St Anode Replacements	65,000	65,000
Sample Panel Chiller Upgrade	45,000	45,000
Spare Generator Breraker for Units 7 & 8	40,000	40,000
Single person Lift	25,000	25,000
Visitor Center Upgrades	20,000	20,000
Modify Giro Water riser drains	20,000	20,000
Outage Power Panel Skid	12,000	12,000
	<u>\$ 5,632,000</u>	<u>\$ 5,632,000</u>

ELECTRIC TRANSMISSION AND DISTRIBUTION		
Overhead to Underground Conversions/Underground Equipment Replacements	2,300,000	2,300,000
New Underground Lines and Equipment	2,000,000	2,000,000
New Overhead Lines and Equipment	1,300,000	1,300,000
Repaloe James T1 and Oil Containment	1,000,000	3,000,000
Transformer Upgrade and Replacement	1,000,000	1,000,000
Replace James St Sub Breakers 577 - 100 - 677 (40th Street breakers)	450,000	450,000
Replace Bucket Truck #63 (anticipated spend FY 26)	413,650	413,650
Replace Bucket Truck #64	412,295	412,295
49 West roof replacement and skylight rebuild	450,000	450,000
Distribution Meter Additions	350,000	350,000
Replace Truck # 52 with Small Bucket Truck	296,973	296,973
49 West Bolier Replacement	200,000	200,000
IND/WSH/JAM 12kv Breaker Replacements	90,000	90,000
Substation RTAC (Station Server Proceeor for SCADA phase 1)	75,000	75,000
Replace Truck # 56	55,000	55,000
O & M and Line Crew Testing and Maintenance Equipment	50,000	50,000
49 West Upgrade Air handler Unit Trane controllers	50,000	50,000
49 West Air handler rebuild	50,000	50,000
Recloser Replacements IND - CAP'S FY26	30,000	30,000
TOTAL	<u>\$ 10,572,918</u>	<u>\$ 12,572,918</u>



HBPW UTILITY IMPROVEMENTS

Fiscal Year 2026 Multi-Year Budget

BROADBAND		
Holland City Fiber - Passings (Regulatory Credit)	8,700,000	24,400,000
Holland City Fiber - Drop Build (Regulatory Credit)	3,189,200	12,197,610
Fiber Splicing Bucket Truck	250,000	250,000
General Fiber Build	200,000	200,000
Metro Net Electronics Refresh	120,000	120,000
Fiber Service Drop Build	100,000	100,000
Ad hoc Fiber Refresh/Expansion	80,000	80,000
TOTAL \$	12,619,200	\$ 37,347,610

WATER PLANT		
Chemical Storage Addition (and 3rd Floor Renovations)	3,500,000	5,407,200
Low Service Backup Power	400,000	800,000
Transfer Pump #3 Rebuild	145,000	145,000
Basin Rehabilitations	125,000	125,000
Replace Lab Equipment, Lab Refrigerator, Autoclave, and Spectrophotometer	42,000	42,000
Replace Main Water Treatment Plant gate	35,000	35,000
Replace HS 2 and 3 Effluent Actuators	30,000	30,000
LS Pump #2 VFD Replacement	25,000	25,000
TOTAL \$	4,302,000	\$ 6,609,200

WASTEWATER PLANT		
Disinfection Improvements	4,350,000	8,000,000
Replace Raw Pumps and Associated Equipment	800,000	2,300,000
Secondary Clarifiers 1 and 2 Launder Covers	400,000	400,000
Replace Truck #83	70,000	70,000
TOTAL \$	5,620,000	\$ 10,770,000

WATER DISTRIBUTION		
Main Replacement Program (SW Heights Ph 2, Apple Ave)	4,500,000	5,500,000
Southside Pump Station Rehabilitation	1,250,000	1,450,000
Meter & MTU Replacements	1,070,000	1,070,000
Soenio Shores Pump Station Upgrades	500,000	700,000
Main Replacement Program (Waverly, 8th & Holland Heights)	500,000	5,000,000
PCCP TM Inspection (Regulatory Asset)	450,000	925,000
Graafschap Main Replacement 40th to Jasmine	300,000	300,000
ROW Service Replacements	80,000	80,000
Unplanned Failed Infrastructure (Main breaks, Valves, Hydrants)	75,000	75,000
Southside Tank Rehab	70,000	100,000
Replace Pickup #70	65,000	65,000
Variable Message Board	20,000	20,000
TOTAL \$	8,880,000	\$ 15,285,000

HBPW UTILITY IMPROVEMENTS

Fiscal Year 2026 Multi-Year Budget

WASTEWATER COLLECTION		
Lift Station Rehabilitation and Reliability Improvements (17th St Station)	1,888,136	2,076,000
Meter & MTU Replacements	1,070,000	1,070,000
Lift Station Rehabilitation (Steketee)	800,000	800,000
Lift station Rehabilitation and Reliability Improvements (M40)	710,000	800,000
Sewer System Rehabilitation	650,000	650,000
SW Heights Sewer Work	400,000	400,000
Central Ave Sewer Replacement	200,000	1,000,000
Lift Station Generators (Indiana, 143rd, Adams, Sleepy Hollow)	150,000	300,000
Lift station Rehabilitation and Reliability Improvements (Lincoln)	100,000	800,000
Replace Truck #89 includes camera	100,000	100,000
TOTAL	\$ 6,068,136	\$ 7,996,000
Fiscal Year 2025 Multi-Year Budget		

ADMINISTRATION		
Service Center Building Modifications and furniture	400,000	400,000
Reolace remaining asphalt in garage driveway with concrete	250,000	250,000
Windows Operating System Refresh	145,000	145,000
Insulate Structure A	130,000	130,000
Firewall Refresh - Palo Alto	115,000	115,000
Microsoft Sequel Upgrade	75,000	75,000
New furniture in Break room	70,000	70,000
Air Handler Rebuild	50,000	50,000
ServieLink Licensing	45,000	45,000
Video Surviallance Transition to SAAS	40,000	40,000
Wonderware Cluster Refresh	35,000	35,000
Customer Portal Implementation Fees	31,185	62,370
Ground penetrating radar for Mss Dig	25,000	25,000
Various Audio/Visual/Broadcast Functions throughout BPW Conf Rooms	25,000	50,000
Service Center generatoe radiator relacement	20,000	20,000
Service Center Snowmelt flush/fill/connect new	15,500	15,500
3 Camera Additions	15,000	15,000
TOTAL	\$ 1,486,685	\$ 1,542,870

Totals by Type	Fiscal Year 2026	Multi-Year Budget
Electric Production	\$ 5,632,000	\$ 5,632,000
Electric Transmission and Distribution	\$ 10,572,918	\$ 12,572,918
Broadband	\$ 12,619,200	\$ 37,347,610
Water Plant	\$ 4,302,000	\$ 6,609,200
Wastewater Plant	\$ 5,620,000	\$ 10,770,000
Water Distribution	\$ 8,880,000	\$ 15,285,000
Wastewater Collection	\$ 6,068,136	\$ 7,996,000
Administration	\$ 1,486,685	\$ 1,542,870
Grand Total	\$ 55,180,939	\$ 97,755,598

PROPERTY TAXES

PERSONNEL

CAPITAL IMPROVEMENT PLAN

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

Overview

The City prepares long-term plans for major capital expenditures, as noted in Appendix C. In addition, the City plans for smaller capital expenditures on a one-year basis given the short term nature of these expenditures. Departments submit requests for the capital expenditures and include the proposed amount in their initial budget request. All requests are reviewed by the Leadership Team during the annual budget process. These expenditures are broken down into the following categories:

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 two 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 an itemized listing by department is presented.

Total Other Capital Expenditures By Fund Type

Fund Type	FY 2026 Capital Outlay	FY 2026 Controlled Items
General Fund	\$204,600	\$232,700
Special Revenue Funds	5,600	10,600
Component Unit	7,500	20,000
Enterprise-Other Funds	955,000	85,000
Internal Service Funds	1,842,500	227,100
Total Capital Outlay	\$3,015,200	\$575,400

This appendix includes a detailed list of the proposed capital outlay and controlled-type items. This document facilitates the purchasing process for the City as it provides a clear description of the items authorized in the annual budget.

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 2026 General City total budget for capital outlay is \$3,015,200 across all funds. The Internal Service Funds account for 61% 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 32%, General Fund is 7%, and the remaining less than 1% is split between CATV (Special Revenue Fund) and Downtown Development Authority (Component Unit).

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 2026 Capital Outlay
General Fund	\$204,600
Special Revenue Funds	5,600
Component Unit	7,500
Enterprise-Other Funds	955,000
Internal Service Funds	1,842,500
Total Capital Outlay	\$3,015,200



CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY 2026
General	Police Services	Police Cruiser Equipment	383	12,000
POLICE SERVICES TOTAL				\$ 12,000
General	Fire Services	Interior Finish & Décor Editions for Waverly Station	384	10,000
General	Fire Services	Outdoor Warning Siren at W. 29th & Ottawa	385	5,200
General	Fire Services	Two Motorola APX 6000, 800 Mhz Portable Radios	386	13,000
General	Fire Services	Physio Control Lifepak	387	67,000
General	Fire Services	Vetter– Pneumatic Lift Bag Kit	388	12,900
FIRE SERVICES TOTAL				\$ 108,100
General	Cemetery	Concrete Work— Columbarium Entry	389	5,000
General	Cemetery	Cemetery Office Plumbing Replacement	390	5,000
CEMETERY TOTAL				\$ 10,000
General	Recreation	Chainlink Fence	391	10,000
General	Recreation	Playsafe Mulch	392	8,000
General	Recreation	Vending Machine	393	6,500
RECREATION TOTAL				\$ 24,500
General	Parks	Kollen Park Storage Shed	394	7,000
General	Parks	Playsafe Mulch	395	8,000
General	Parks	Trailerable Power Washer with Tank	396	15,000
General	Parks	Boiler— Van Raalte Farm House	397	20,000
PARKS TOTAL				\$ 50,000
Special Revenue	CATV Public Access Television	Video Storage Expansion Drives	398	5,600
CATV PUBLIC ACCESS TELEVISION TOTAL				\$ 5,600



CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY 2026
Component Unit	Downtown Development Authority	Replacement Furnace	399	7,500
DOWNTOWN DEVELOPMENT AUTHORITY TOTAL				\$ 7,500
Enterprise Fund-Other	Windmill Island Gardens	Children's Garden Refurbishment	400	30,000
Enterprise Fund-Other	Windmill Island Gardens	Front Entry & Posthouse Area Refurbishment	401	250,000
Enterprise Fund-Other	Windmill Island Gardens	Hardscaping	402	250,000
Enterprise Fund-Other	Windmill Island Gardens	Interpretive Plan Implementation	403	15,000
Enterprise Fund-Other	Windmill Island Gardens	Water and Little Netherlands Exhibit	404	25,000
Enterprise Fund-Other	Windmill Island Gardens	Drawbridge Replacement	405	300,000
Enterprise Fund-Other	Windmill Island Gardens	Windmill Painting	406	25,000
Enterprise Fund-Other	Windmill Island Gardens	Pickup Truck	407	60,000
WINDMILL ISLAND GARDENS TOTAL				\$ 955,000
Internal Service	Technology Services	Card Access to Server Room	408	8,000
Internal Service	Technology Services	Network Penetration Test	409	12,500
Internal Service	Technology Services	New Phone System	410	75,000
Internal Service	Technology Services	Server Backup Solution	411	30,000
Internal Service	Technology Services	Server Replacement Cycle	412	10,000
Internal Service	Technology Services	Tabletop Cybersecurity Exercise	413	6,000
Internal Service	Technology Services	Network VLAN Segregation	414	15,000
TECHNOLOGY SERVICES TOTAL				\$ 156,500



CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY 2026
Internal Service	Centralized Vehicle/ Equipment	Gator	415	30,000
Internal Service	Centralized Vehicle/ Equipment	60" Z Mower	416	12,000
Internal Service	Centralized Vehicle/ Equipment	60" or 72" Z Mower	417	28,000
Internal Service	Centralized Vehicle/ Equipment	Gator Non-Street Legal	418	25,000
Internal Service	Centralized Vehicle/ Equipment	Mower Group 1	419	10,500
Internal Service	Centralized Vehicle/ Equipment	Mower Group 2	420	10,500
Internal Service	Centralized Vehicle/ Equipment	Mower Group 3	421	5,500
Internal Service	Centralized Vehicle/ Equipment	Compact Tractor/Loader/Snow Blower	422	56,000
Internal Service	Centralized Vehicle/ Equipment	Safety Walkway	423	10,000
Internal Service	Centralized Vehicle/ Equipment	Refurbished Dump Truck	424	20,000
Internal Service	Centralized Vehicle/ Equipment	Refurbished Salt Truck	425	20,000
Internal Service	Centralized Vehicle/ Equipment	Flat Bed	426	8,500
Internal Service	Centralized Vehicle/ Equipment	Message Board (2)	427	54,000
Internal Service	Centralized Vehicle/ Equipment	Two-way Radio	428	10,000
Internal Service	Centralized Vehicle/ Equipment	GPS –76 Vehicles	429	20,000
Internal Service	Centralized Vehicle/ Equipment	41,000 GVW Plow Truck	430	235,000
Internal Service	Centralized Vehicle/ Equipment	41,000 GVW Plow Truck	431	237,000
Internal Service	Centralized Vehicle/ Equipment	Ford Explorer – Police	432	54,000
Internal Service	Centralized Vehicle/ Equipment	Tahoe – K9 Police	433	54,000
Internal Service	Centralized Vehicle/ Equipment	Tahoe – K9 Police	433	54,000
Internal Service	Centralized Vehicle/ Equipment	Police K9 Upfitting (2)	433	64,000



CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY 2026
Internal Service	Centralized Vehicle/ Equipment	Police Upfitting	432	28,000
Internal Service	Centralized Vehicle/ Equipment	Hybrid Car	434	38,000
Internal Service	Centralized Vehicle/ Equipment	Detective Hybrid Car (2)/ 4x4 Hybrid SUV	435/436	126,000
Internal Service	Centralized Vehicle/ Equipment	3/4 Ton 4x4 Pickup with Plow	437	62,000
Internal Service	Centralized Vehicle/ Equipment	3/4 Ton Pickup with Plow	438	62,000
Internal Service	Centralized Vehicle/ Equipment	1 Ton F450 Dump Truck	439	75,000
Internal Service	Centralized Vehicle/ Equipment	4x4 Pickup Truck with Topper	440	55,000
Internal Service	Centralized Vehicle/ Equipment	12 Passenger Van	441	58,000
Internal Service	Centralized Vehicle/ Equipment	3/4 Ton 2WD Truck	442	52,000
Internal Service	Centralized Vehicle/ Equipment	4x4 Sprinkler Pickup Truck	443	50,000
Internal Service	Centralized Vehicle/ Equipment	3/4 Ton 4x4 Pickup Truck	444	62,000
CENTRALIZED VEHICLE/EQUIPMENT TOTAL				\$ 1,686,000

Totals by Fund Type	FY 2026
General Fund	\$ 204,600
Special Revenue Fund	\$ 5,600
Component Unit	\$ 7,500
Enterprise Fund - Other	\$ 955,000
Internal Service Fund	\$ 1,842,500
CAPITAL OUTLAY GRAND TOTAL	\$ 3,015,200

PROJECT: POLICE CRUISER EQUIPMENT & TECHNOLOGY

Category: Machinery & Equipment

Type: New

Description: Equipment to be purchased and installed when switching over into new cruisers.



Cost		FY 2026
Machinery & Equipment		12,000
	Total	12,000
Funding Source		FY 2026
General Fund – Police Services Fund		12,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: INTERIOR FINISH & DÉCOR EDITIONS FOR WAVERLY STATION

Category: Buildings & Structures

Type: New

Description: The Fire Services Department is requesting a FY 2026 authorization to purchase wall hangings, decorations, and other interior furnishings in the Waverly Road Station. This is to add items inclusive of graphics, dry erase boards, and other items that were outside of the scope of work for the new construction that took place in FY 2024. This project will be partially funded through specified donation provided by a community member prior to construction of the station.



Cost		FY 2026
Buildings & Structures		10,000
Total		10,000
Funding Source		FY 2026
General Fund – Fire Services Fund		10,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: OUTDOOR WARNING SIREN AT W. 29TH & OTTAWA

Category: Building & Structures

Type: Replacement

Description: Replacement utility pole for the outdoor warning siren located at 448 W. 29th Street. This pole was inspected by an HBPW contractor and “red” tagged for replacement. Based on this information it will be appropriate to have the pole replaced as soon as possible. This pole and siren are part of the City’s outdoor warning system which is activated to provide advance warning to community members and visitors to seek shelter during severe weather and hazardous materials incidents.



Cost		FY 2026
Building & Structures		5,200
Total		5,200
Funding Source		FY 2026
General Fund – Fire Services Fund		5,200

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

Impact on future budgets is limited to inspection and maintenance of the siren and pole at annual intervals. These activities are funded by a maintenance account placed in the Fire Department’s general operating budget.

PROJECT: TWO MOTOROLA APX 6000, 800 MHZ PORTABLE RADIOS

Category: Machinery & Equipment

Type: New

Description: Addition of two Motorola APX 6000, 800 Mhz portable radios for the new fire service captain and EMS Unit 1172.



Cost

Machinery & Equipment

Total

FY 2026

13,000

13,000

Funding Source

General Fund – Fire Services Fund

FY 2026

13,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

Communication is essential for public safety agencies. The purchase of these radios will provide additional access to the Ottawa County Central Dispatch Authority's 800 Mhz radio.

PROJECT: PURCHASE OF PHYSIO CONTROL-LIFEPAK

Category: Machinery & Equipment

Type: New

Description: The department requests to purchase an additional cardiac monitor so that units responding out of both the Waverly and Kollen Park Stations are equipped with them. Currently the department's EMS program utilizes one Physio-Control Lifepak 15 on a primary EMS vehicle housed at the Waverly Station. The proposed Lifepak 35, cardiac monitor is a new iteration offered by Physio-Control that will also 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. The information is consolidated, recorded, and stored in one unit rather than manually which is the department's current practice. This unit and the current one are able to transmit this information to the hospital from the scene and to other responding units.



Cost	FY 2026
Machinery & Equipment	67,000
Total	67,000
Funding Source	FY 2026
General Fund – Fire Services Fund	67,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

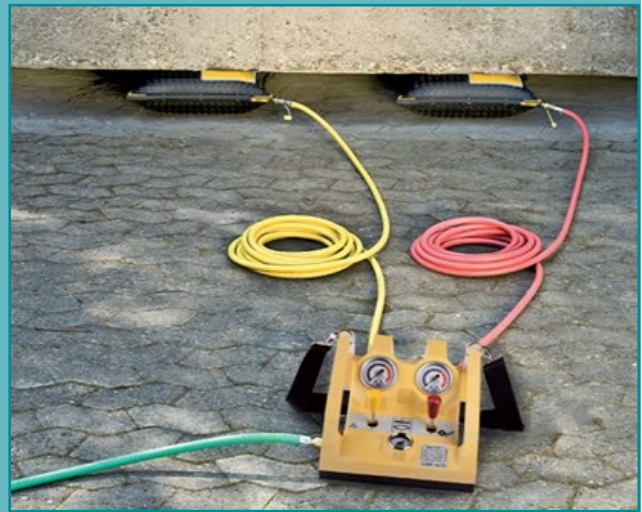
The purchase of this unit includes a 4 year service plan to cover maintenance and service. Expenses to be incurred over subsequent budgets will include consumable adjuncts such as ECG electrodes and CO2 measurement tubing. This will be funded through the department's EMS operating supply account and most likely cost less than \$500/yr.

PROJECT: VETTER-PNEUMATIC LIFT BAG KIT (BAGS, REGULATORS, INFLATOR, & HOSES)

Category: Machinery & Equipment

Type: Replacement

Description: Replacement pneumatic lift bag kit for use on technical rescue incidents and motor vehicle crashes involving situations where loads must be lifted to extricate or remove patients. The current set of paratech lift bags is exceeding its 15 year service life and must be replaced. This purchase will allow the department to update the equipment and allow for some changes in the sizes and configurations to meet changes in our responses and take advantage of newer technology.



Cost		FY 2026
Machinery & Equipment		12,900
	Total	12,900
Funding Source		FY 2026
General Fund – Fire Services Fund		12,900

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

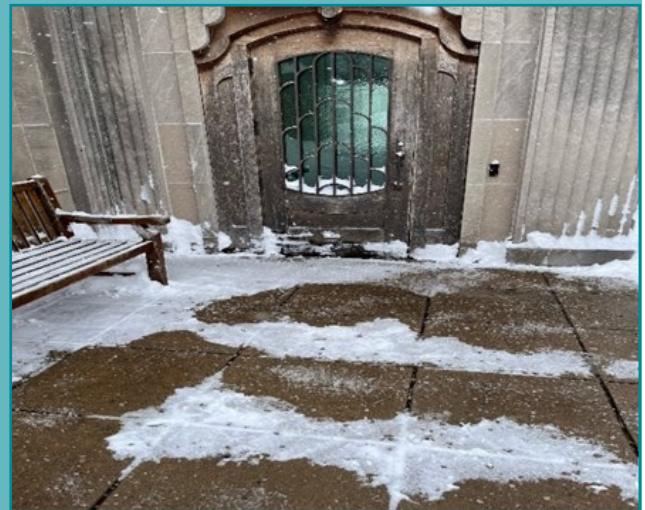
No significant impact on future operating budgets over the expected lifespan of 15 years for the equipment is expected. There will be regular inspections and testing of the equipment based on recommendations of the manufacturer and recognized standards of good practice.

PROJECT: CONCRETE WORK—INDOOR COLUMBARIUM ENTRY

Category: Buildings & Structures

Type: Replacement

Description: Concrete repairs are needed outside of the Indoor Columbarium due to sloping and settling. This effect is causing water to pool near the building which comprises the longevity of that area.



Cost		FY 2026
Buildings & Structures		5,000
	Total	5,000
Funding Source		FY 2026
General Fund – Cemetery		5,000

Community Energy Plan (Sustainability) Options

Repairing concrete outside will reduce the potential for damage to the building

Impact on Operating Budget

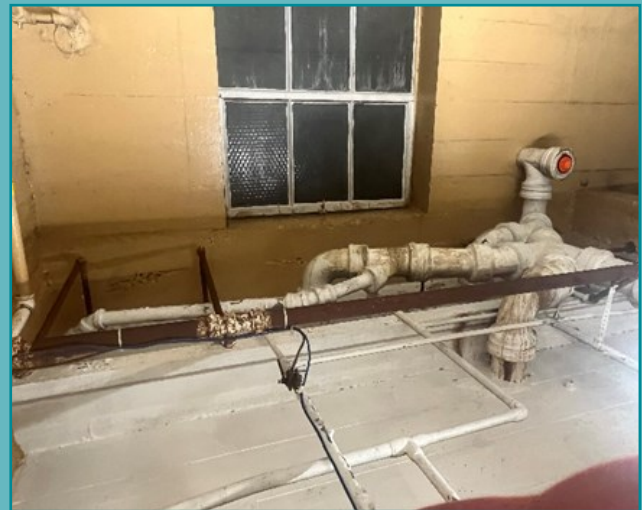
Periodic maintenance is expected. These costs will be included in the Cemetery Department Operating Budget.

PROJECT: FORMER CEMETERY OFFICE PLUMBING REPLACEMENT

Category: Buildings & Structures

Type: Replacement

Description: Plumbing repairs are needed in the former cemetery office building due to the condition of the old galvanized pipes.



Cost		FY 2026
Buildings & Structures		5,000
	Total	5,000
Funding Source		FY 2026
General Fund – Cemetery		5,000

Community Energy Plan (Sustainability) Options

Replacement of plumbing to meet current sustainability standards and function.

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Cemetery Department Operating Budget.

PROJECT: CHAINLINK FENCE

Category: Buildings & Structures

Type: Replacement

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



Cost		FY 2026
Building & Structures		10,000
	Total	10,000
Funding Source		FY 2026
General Fund – Recreation Department Fund		10,000

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

The fence will be galvanized to improve the replacement time.

[Impact on Operating Budget](#)

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

PROJECT: PLAYSAFE MULCH

Category: Land Improvements

Type: Replacement

Description: Replacement Playsafe Mulch for all playgrounds in the City. Mulch breaks down every year and is displaced by weather and activity (playground usage). This price is for the application of 1" or less to the top of all existing playground surfaces that utilize EWF (Engineered Wood Fibers).



Cost		FY 2026
Land Improvements		7,000
Total		7,000
Funding Source		FY 2026
General Fund – Recreation Department Fund		7,000

Community Energy Plan (Sustainability) Options

None at this time. Mulch is a natural product that will break down over time.

Impact on Operating Budget

Impact is expected to be minimal. These costs have been included in the Recreation Department Operating Budget every year.

PROJECT: VENDING MACHINE

Category: Machinery & Equipment

Type: New

Description: This is to be placed at Matt Urban Sports Complex for days when we do not have enough events to pay an employee to work the concessions stands.



Cost		FY 2026
Machinery & Equipment		6,500
	Total	6,500
Funding Source		FY 2026
General Fund – Recreation Department Fund		6,500

Community Energy Plan (Sustainability) Options

The most efficient product will be purchased. Additionally, the unit will be placed in the shade to reduce refrigeration run time.

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Recreation Department Operating Budget.

PROJECT: KOLLEN PARK STORAGE SHED

Category: Land Improvements

Type: New

Description: The requested shed would house the gator and maintenance supplies such as mower, weed whips, and backpack blowers specific to Kollen Park.



Cost		FY 2026
Land Improvements		7,000
	Total	7,000
Funding Source		FY 2026
General Fund – Parks Department Fund		7,000

Community Energy Plan (Sustainability) Options

Low environmental impact while enhancing operation efficiency.

Impact on Operating Budget

A dedicated storage shed allows for better organization of equipment and supplies, potentially increasing productivity and reducing labor costs.

PROJECT: PLAYSAFE MULCH

Category: Land Improvements

Type: Replacement

Description: Replacement Playsafe Mulch for all playgrounds in the City. Mulch breaks down every year and is displaced by weather and activity (playground usage). This price is for the application of 1" or less to the top of all existing playground surfaces that utilize EWF (Engineered Wood Fibers).



Cost		FY 2026
Land Improvements		8,000
Total		8,000
Funding Source		FY 2026
General Fund – Parks Department Fund		8,000

Community Energy Plan (Sustainability) Options

None at this time. Mulch is a natural product and will break down over time.

Impact on Operating Budget

Impact is expected to be minimal. These costs have been included in the Parks Department Operating Budget every year. Increasing the request to keep up with the rising costs of materials and labor.

PROJECT: TRAILERABLE POWER WASHER WITH TANK

Category: Machinery & Equipment

Type: New

Description: High efficiency power washer designed to reduce water and energy consumption, ensuring resources are used responsibly. This would be of great benefit at Kollen Park for power washing, but could also be used at many other locations for routine cleaning of pavilions, play structures, and more.



Cost		FY 2026
Machinery & Equipment		10,000
	Total	10,000
Funding Source		FY 2026
General Fund – Parks Department Fund		10,000

Community Energy Plan (Sustainability) Options

Choosing a high-efficiency power washer designed to reduce water and energy consumption ensures that resources are used responsibly.

Impact on Operating Budget

Offers flexibility and mobility, reducing labor hours which can offset some of the purchasing costs.

PROJECT: VAN RAALTE FARM BOILER

Category: Machinery & Equipment

Type: Replacement

Description: The current boiler system in the historic Van Raalte Farm house has exceeded longevity cycle for repairs and needs replacement.



Cost		FY 2026
Machinery & Equipment		20,000
	Total	20,000
Funding Source		FY 2026
General Fund – Parks Department Fund		20,000

Community Energy Plan (Sustainability) Options

Newer heating system provides more energy efficiency resulting in less environmental impact.

Impact on Operating Budget

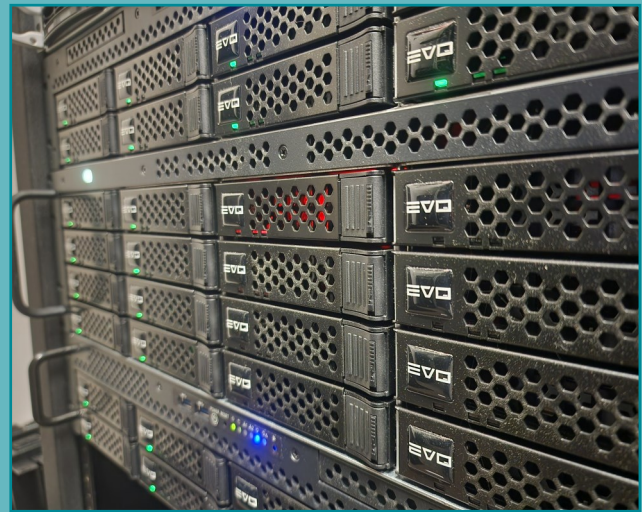
Impact on operating budget should be normal expected expense due to lifecycle planning of mechanical equipment.

PROJECT: VIDEO STORAGE EXPANSION DRIVES

Category: Machinery & Equipment

Type: New

Description: The CATV fund requests an expansion to the current video storage expansion drive system. The new units will be housed in currently empty slots on an already existing server. The new drives will allow CATV staff to store the ever expanding media files without having to delete older projects.



Cost		FY 2026
Machinery & Equipment		5,600
	Total	5,600
Funding Source		FY 2026
CATV		5,600

Community Energy Plan (Sustainability) Options

Replacing this unit with a newer and more efficient unit will reduce energy cost and usage.

Impact on Operating Budget

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

PROJECT: REPLACEMENT FURNACE

Category: Buildings & Structures

Type: Replacement

Description: This request is for the replacement of one of the stairwell furnaces in the 9th street parking deck. One of the three furnaces was replaced in FY2025 and it is anticipated that a second furnace will need to be replaced in FY2026.



Cost		FY 2026
Buildings & Structures		7,500
	Total	7,500
Funding Source		FY 2026
Downtown Development Authority		7,500

Community Energy Plan (Sustainability) Options

Replacing this unit with a newer and more efficient unit will reduce energy cost and usage.

Impact on Operating Budget

A newer furnace will reduce costs of future repairs, but periodic maintenance is expected and will come out of the Downtown Development Authority Operating Budget.

PROJECT: CHILDREN'S GARDEN REFURBISHMENT

Category: Land Improvements

Type: Replacement

Description: As many of the visitor's to Windmill Island Gardens are children, the Children's Garden is an important and popular location. While some work has been done in piecemeal fashion over the years, the area needs to be refreshed for a quality experience. Staff, along with the Holland Garden Club, have re-envisioned the space to be a welcoming area that fits in the Dutch theme and overall garden plan.



Cost		FY 2026
Land Improvements		30,000
	Total	30,000
Funding Source		FY 2026
Windmill Island Gardens Fund		30,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

Once the refurbishment project is completed, there should not be a change in the cost of upkeep from the current budget.

PROJECT: FRONT ENTRY REFURBISHMENT

Category: Land Improvements

Type: Replacement

Description: As the first area guests see at Windmill Island Gardens, the parking lot and entry area need some updating. Staff will rework the layout of the area along with repaving the parking lot and establishing a more permanent ticketing and entry area.



Cost		FY 2026
Land Improvements		250,000
	Total	250,000
Funding Source		FY 2026
Windmill Island Gardens Fund		250,000

Community Energy Plan (Sustainability) Options

Options such as permeable pavement and appropriate plantings will be considered.

Impact on Operating Budget

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

PROJECT: HARDSCAPING

Category: Land Improvements

Type: Replacement

Description: Much of the drives and patio areas around Windmill Island Gardens are decades old. Over the years, these surfaces have degraded, been damaged, and show wear from roots, usage and more. Additionally, as they were added piecemeal they are a range of non-matching materials (concrete, brick, block, and asphalt). This request is to update these surfaces to a safer and more appealing experience for guests.



Cost

Land Improvements

Total

FY 2026

250,000

250,000

Funding Source

Windmill Island Gardens Fund

FY 2026

250,000

Community Energy Plan (Sustainability) Options

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

Impact on Operating Budget

Replacing the hardscaping around the park should help the operating budget long-term as it should cost less to maintain the new surfaces.

PROJECT: INTERPRETIVE PLAN IMPLEMENTATION

Category: Land Improvements

Type: Replacement

Description: Staff plans to continue to implement the Windmill Island Gardens Interpretive Plan. This involves replacing outdated signage around the Island and adding new where appropriate. This is an ongoing project over the last several years.



Cost

Land Improvements

Total

FY 2026

15,000

15,000

Funding Source

Windmill Island Gardens Fund

FY 2026

15,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: WATER EXHIBIT AND LITTLE NETHERLANDS

Category: Land Improvements

Type: Replacement

Description: Staff plans to continue upgrades to the Little Netherlands exhibit as well as the buildout of the water exhibit near the canal and river junction. This will include signage and a possible model poldermill.



Cost

Land Improvements

Total

FY 2026

25,000

25,000

Funding Source

Windmill Island Gardens Fund

FY 2026

25,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: DRAWBRIDGE REPLACEMENT

Category: Buildings & Structures

Type: Replacement

Description: One of the most popular photo spots on the Island is the Dutch drawbridge. Unfortunately, time has degraded the bridge. Built in 1964, the bridge's counterweights have been removed and a steel I-beam was placed underneath for support. The overall bridge also shows significant wear after having sporadic woodwork replacement and repainting. This request is to replace the bridge with a new replica or other Dutch-style bridge.



Cost		FY 2026
Buildings & Structures		300,000
Total		300,000
Funding Source		FY 2026
Windmill Island Gardens Fund		300,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: WINDMILL PAINTING

Category: Buildings & Structures

Type: Replacement

Description: Weather and age have caused fading, chipping and cracking of paint in many places on the windmill. While staff can maintain the exterior surfaces of some areas, an outside contractor will also be required for those areas staff is unable to reach.



Cost		FY 2026
Buildings & Structures		25,000
	Total	25,000
Funding Source		FY 2026
Windmill Island Gardens Fund		25,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: PICKUP TRUCK

Category: Vehicles

Type: Replacement

Description: Transportation staff have advised that the Island's current heavy duty truck should be replaced. Significant repairs will be more costly than the benefit of keeping the truck. A plow package is included as this will be needed to continue plowing the Island.



Cost

Vehicles

Total

FY 2026

60,000

60,000

Funding Source

Windmill Island Gardens Fund

FY 2026

60,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: CARD ACCESS TO SERVER ROOMS

Category: Machinery & Equipment

Type: New

Description: Having card access will eliminate the need for a standard key solution.



Cost		FY 2026
Machinery & Equipment		8,000
	Total	8,000
Funding Source		FY 2026
Technology Services Fund		8,000

Community Energy Plan (Sustainability) Options

This is a low power solution that will have little to no impact on energy cost.

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Technology Services Fund Operating Budget.

PROJECT: NETWORK PENETRATION TEST (PEN TEST)

Category: Machinery & Equipment

Type: New

Description: A PEN Test, or penetration test, is a simulated cyberattack on a network to identify vulnerabilities and weaknesses in its security. This is done by ethical hackers who mimic the actions of malicious attackers.



Cost		FY 2026
Machinery & Equipment		12,500
	Total	12,500
Funding Source		FY 2026
Technology Services Fund		12,500

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

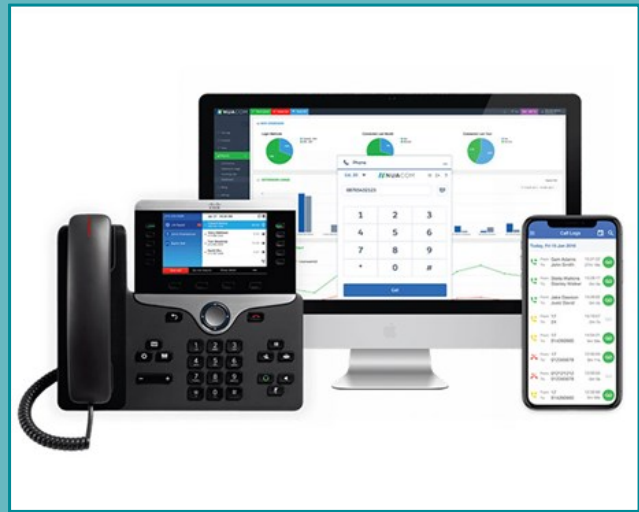
Periodic maintenance is expected. These costs will be included in the Technology Services Fund Operating Budget.

PROJECT: NEW PHONE SYSTEM

Category: Machinery & Equipment

Type: New

Description: With the phone consortium being dismantled, the City will need to find their own phone solution. This will allow the IT Department to have better control of the phone system and eliminate the system from going down.



Cost		FY 2026
Machinery & Equipment		75,000
	Total	75,000
Funding Source		FY 2026
Technology Services Fund		75,000

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Technology Services Fund Operating Budget.

PROJECT: SERVER BACKUP SOLUTION

Category: Machinery & Equipment

Type: New

Description: The current backup solution is no longer under warranty and will be replaced with a new solution. This new solution will put the City in a better position to respond to a cyber threat or natural disaster.



Cost		FY 2026
Machinery & Equipment		30,000
	Total	30,000
Funding Source		FY 2026
Technology Services Fund		30,000

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Technology Services Fund Operating Budget.

PROJECT: SERVER REPLACEMENT CYCLE

Category: Machinery & Equipment

Type: Replacement

Description: The City has over 10 servers in our environment all contributing to user's daily tasks. This critical infrastructure is maintained by routinely updating or replacing hardware or software.



Cost		FY 2026
Machinery & Equipment		10,000
	Total	10,000
Funding Source		FY 2026
Technology Services Fund		10,000

Community Energy Plan (Sustainability) Options

Equipment will be Energy Star certified.

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Technology Services Fund Operating Budget.

PROJECT: TABLETOP CYBERSECURITY EXERCISE

Category: Machinery & Equipment

Type: New

Description: A tabletop cybersecurity exercise is a simulated scenario-based activity designed to test an organization's response to potential cyber incidents.



Cost

Machinery & Equipment

Total

FY 2026

6,000

6,000

Funding Source

Technology Services Fund

FY 2026

6,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Technology Services Fund Operating Budget.

PROJECT: NETWORK VLAN SEGREGATION

Category: Machinery & Equipment

Type: New

Description: By isolating the network traffic we can control the impact of a security breach. This also helps deter bad actors to work their way laterally through the network even when they penetrate the system.



Cost		FY 2026	
Machinery & Equipment		15,000	
	Total	15,000	
Funding Source		FY 2026	
Technology Services Fund		15,000	

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

Periodic maintenance is expected. These costs will be included in the Technology Services Fund Operating Budget.

PROJECT: GATOR

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a Gator. The current one is 14 years old.



Cost		FY 2026
Machinery & Equipment		30,000
Total		30,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		30,000

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: 60" Z MOWER

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 60" Z Mower for Parks.



Cost

Machinery & Equipment

Total

FY 2026

12,000

12,000

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

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: 60" OR 72" Z MOWER (2)

Category: Machinery & Equipment

Type: New

Description: The Centralized Vehicles & Equipment Department requests two 60" or 72" Z mowers for use at Windmill Island Gardens.



Cost		FY 2026
Machinery & Equipment		28,000
Total		28,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		28,000

Community Energy Plan (Sustainability) Options

N/A

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 NON-STREET LEGAL

Category: Machinery & Equipment

Type: New

Description: The Centralized Vehicles & Equipment Department requests a non-street legal gator for use at Windmill Island Gardens.



Cost		FY 2026
Machinery & Equipment		25,000
	Total	25,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		25,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: MOWER GROUP 1 (4)

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of four Z-Mowers that are part of a lease program: three 60" mowers and one 72" mower.



Cost		FY 2026
Machinery & Equipment		10,500
Total		10,500
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		10,500

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: MOWER GROUP 2 (4)

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of four Z-Mowers that are part of a lease program: three 60" mowers and one 72" mower.



Cost		FY 2026
Machinery & Equipment		10,500
Total		10,500
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		10,500

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: MOWER GROUP 3 (2)

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of two 72" Z-Mowers that are part of a lease program.



Cost		FY 2026
Machinery & Equipment		5,500
	Total	5,500
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		5,500

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: COMPACT TRACTOR/LOADER/SNOW BLOWER

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a Compact Tractor/Loader/Snow Blower for use by the Parks Department staff.



Cost

Machinery & Equipment

Total

FY 2026

56,000

56,000

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

56,000

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: SAFETY WALKWAY

Category: Machinery & Equipment

Type: New

Description: The Centralized Vehicles & Equipment Department requests a safety walk rack used for washing out salt truck boxes that require employee to be 8-10' elevated above ground level. To clean out truck salt boxes after each snow melt.



Cost

Machinery & Equipment

Total

FY 2026

10,000

10,000

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

10,000

Community Energy Plan (Sustainability) Options

No electric or gas is needed to operate this.

Impact on Operating Budget

This will help comply with OSHDA rules for getting on top of salt truck to wash out daily.

PROJECT: REFURBISHED DUMP TRUCK

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests we disassemble all plow components, blast/repaint everything, and reassemble truck in order to get 16+ years of life out of snow equipment/truck. Done 1-2 times throughout the 16+ years of life.



Cost		FY 2026
Machinery & Equipment		20,000
	Total	20,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		20,000

Community Energy Plan (Sustainability) Options

No options available at this time.

Impact on Operating Budget

Refurbishing this vehicle will extend the useful life.

PROJECT: REFURBISHED SALT TRUCK

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests we disassemble all plow components, blast/repaint everything, and reassemble the truck in order to get 16 or more years of life out of the snow equipment or truck. This is done one to two times throughout the 16+ years of life.



Cost		FY 2026
Machinery & Equipment		20,000
	Total	20,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		20,000

Community Energy Plan (Sustainability) Options

No options available at this time.

Impact on Operating Budget

Refurbishing this vehicle will extend the useful life.

PROJECT: FLAT BED FOR TRUCK

Category: Machinery & Equipment

Type: New

Description: The Centralized Vehicles & Equipment Department requests a new flat bed for truck #318.



Cost

Machinery & Equipment

Total

FY 2026

8,500

8,500

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

8,500

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: MESSAGE BOARD (2)

Category: Machinery & Equipment

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests two portable message boards used for information that is displayed to the public typically used in constructions zones.



Cost

Machinery & Equipment

Total

FY 2026

27,000

27,000

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

27,000

Community Energy Plan (Sustainability) Options

These are electric/battery/solar powered.

Impact on Operating Budget

Maintain fleet readiness. Replacing 21 year old message board that no longer works.

PROJECT: 2-WAY RADIO (2)

Category: Machinery & Equipment

Type: New

Description: The Centralized Vehicles & Equipment Department requests 2-Way communication radios which will be used between fleet operators.



Cost		FY 2026
Machinery & Equipment		10,000
	Total	10,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		10,000

Community Energy Plan (Sustainability) Options

No options available at this time.

Impact on Operating Budget

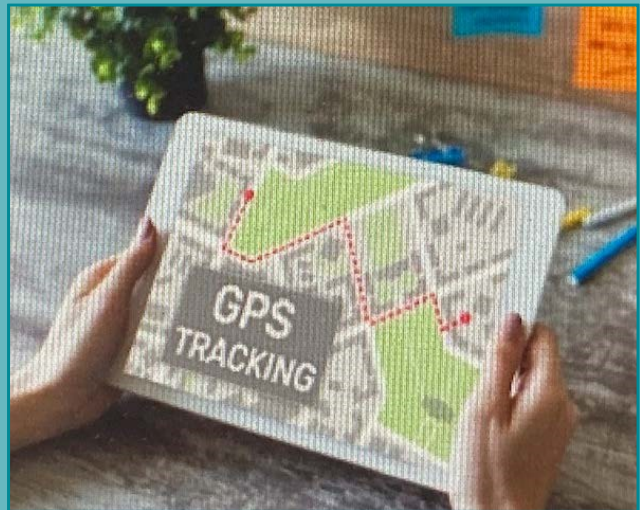
Operational costs are expected to be minimal and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: GPS ON VEHICLES (103)

Category: Machinery & Equipment

Type: New

Description: The Centralized Vehicles & Equipment Department requests GPS tracking units to install on equipment and vehicles.



Cost

Machinery & Equipment

Total

FY 2026

20,000

20,000

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

20,000

Community Energy Plan (Sustainability) Options

No options available at this time.

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: 41,000 GVW PLOW/DUMP TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests 41,000 GVW plow/dump truck with all snow equipment accessories.



Cost

Vehicles

Total

FY 2026

235,000

235,000

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

235,000

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: 41,000 GVW PLOW/DUMP TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests 41,000 GVW plow/dump truck with most snow equipment accessories. The stainless steel salt box will be reused on new truck.



Cost		FY 2026
Vehicles		237,000
	Total	237,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		237,000

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: POLICE FORD EXPLORER AND UPFITTING

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a Police Ford Explorer. The vehicle is used daily for law enforcement patrol. The vehicle has become unreliable for daily patrol and pursuit and are planned to be used for less demanding activities within the City fleet. The request also includes the replacement of standard police upfitting which consists of installing barrier walls, a center console, lights, siren, MCT radio, and all other necessary police equipment.



Cost

Vehicles

Upfitting

Total

FY 2026

54,000

28,000

82,000

Funding Source

Centralized Vehicle/Equipment Fund

FY 2026

82,000

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: POLICE TAHOE AND UPFITTING FOR K-9

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of two new K-9 Police Tahoes. The vehicles are used daily for law enforcement patrol. The current vehicles have become unreliable for daily patrol and pursuit and are planned to be used for less demanding activities within the City fleet. The request also includes the replacement of standard police upfitting which consists of installing barrier walls, a center console, lights, siren, MCT radio, and all other necessary police equipment.



Cost		FY 2026
Vehicles		108,000
Upfitting		64,000
	Total	172,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		172,000

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: HYBRID CAR

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a hybrid vehicle due to age and condition. This vehicle will be used at City Hall.



Cost		FY 2026
Vehicles		38,000
	Total	38,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		38,000

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: DETECTIVE CAR/SUV HYBRID

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of two detective cars that have over 50,000 miles each. The detective cars are used daily for investigation, surveillance, and other duties. The cars are being replaced with more fuel efficient and reliable vehicles.



Cost		FY 2026
Vehicles		84,000
	Total	84,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		84,000

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: HYBRID 4X4 SUV

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests a hybrid 4x4 SUV for street supervisor.



Cost		FY 2026
Vehicles		42,000
	Total	42,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		42,000

Community Energy Plan (Sustainability) Options

We will be choosing hybrid gas/electric model.

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: 3/4 TON 4X4 PICKUP WITH PLOW

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests 3/4 ton 4X4 pickup with plow. Old #140 will be sold to Windmill Island. This will replace the present #277.



Cost		FY 2026
Vehicles		62,000
	Total	62,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		62,000

Community Energy Plan (Sustainability) Options

Electric powered 3/4 ton truck not yet available.

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: 3/4 TON PICKUP WITH PLOW

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 3/4 ton pickup truck with plow. This will replace the one in the Parks fleet that is 16 years old. This will be used in the City fleet.



Cost		FY 2026
Vehicles		62,000
	Total	62,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		62,000

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: 1 TON F450 DUMP TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests a 16,000 GVW truck with dump truck box.



Cost		FY 2026
Vehicles		75,000
	Total	75,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		75,000

Community Energy Plan (Sustainability) Options

Nothing available for 16,000 GVW Dump Truck in electric.

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: 4X4 PICKUP TRUCK WITH TOPPER

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests a 4x4 pickup truck with a topper for use by Engineering staff.



Cost		FY 2026
Vehicles		55,000
	Total	55,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		55,000

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: 12 PASSENGER VAN

Category: Vehicles

Type: New

Description: The Centralized Vehicles & Equipment Department requests a 12 passenger van for use by the Recreation Department.



Cost		FY 2026
Vehicles		58,000
	Total	58,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		58,000

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

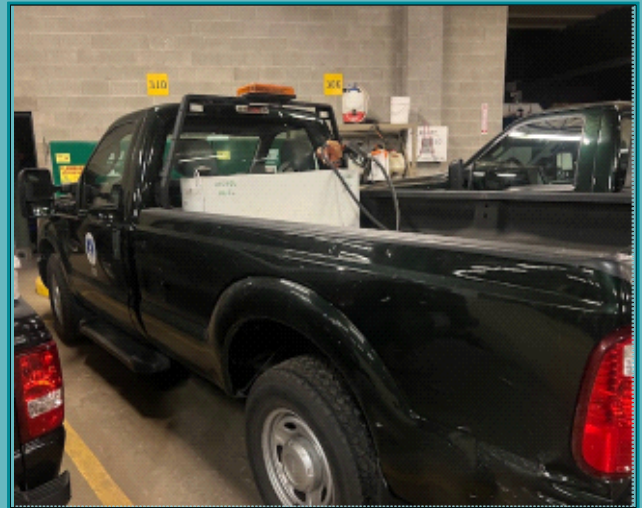
Vehicle maintenance and operational costs are expected to be minimal and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

PROJECT: 3/4 TON 2WD TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 3/4 ton, 2-Wheel Drive truck. This will replace one in the Parks fleet that is 13 years old. This will be used in the City fleet.



Cost		FY 2026
Vehicles		52,000
	Total	52,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		52,000

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: 4X4 SPRINKLER PICKUP TRUCK

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a small 4x4 pickup truck used for checking City sprinkler systems. This will replace one in the Parks fleet that is 13 years old. This will be used in the City fleet.



Cost		FY 2026
Vehicles		50,000
	Total	50,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		50,000

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: 3/4 TON 4X4 PICKUP

Category: Vehicles

Type: Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 3/4 Ton 4X4 pickup truck due to age and condition.



Cost		FY 2026
Vehicles		62,000
	Total	62,000
Funding Source		FY 2026
Centralized Vehicle/Equipment Fund		62,000

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.

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 2026 General City total budget for controlled items is \$575,400 across all funds. The Internal Service Funds accounts for 40% of the Capital Outlay budget. Included in this category are purchases for the Technology Services Funds, mostly computer equipment. Enterprise-Other Funds account for 15% of the Capital Outlay total which encompasses Windmill Island Gardens and Solid Waste & Recycling, General Fund is 40%, Component Units is 3%, and the remaining 2% is for Special Revenue Funds.

Given the short term nature of these expenditures, a one year summary followed by an itemized listing by department is presented.

Fund Type	FY 2026 Controlled Items
General Fund	\$232,700
Special Revenue Funds	10,600
Component Units	20,000
Enterprise-Other Funds	85,000
Internal Service Funds	227,100
Total Controlled Items	\$575,400

GENERAL FUND

	New / Replace	Proposed Amount
CITY HALL		
Belimol Actuators/Valves (10)		10,000
TOTAL		\$ 10,000

PUBLIC SAFETY - POLICE SERVICES		
Watchguard Body Cameras (4)	New	8,700
Less Lethal Launchers (3)	Replace	7,000
E-Bikes for CP & Reserve Officers (2)	Replace	9,000
Bike Racks (2)	New	1,600
Axon Tasers for WeMet (4)	New	10,800
Miscellaneous Evidence Technician Equipment	Replace	2,500
Lifeloc FC10 PBT's (4)	Replace	1,200
Golden Eagle II Dual Antenna Radar Units (2)	Replace	4,900
Tellure Office Chairs (7)	Replace	5,700
AED Pads & Battery Kits (23)	Replace	8,700
TOTAL		\$ 60,100

PUBLIC SAFETY - FIRE SERVICES		
Firefighter Protective Clothing Ensembles (Coats & Pants)	Replace	48,000
Remote Microphones for APX, 800 Mhz Portable Radios	Replace	4,000
Mustang Ice Water Rescue Suit	Replace	800
Carrier with Plates for TEMS Team	New	4,000
Helmets with Communications Interface for TEMS Team	New	5,600
Mercedes Super 2" Hose for High Rise Hose Kits	Replace	4,400
Safety Line & Belay System for Bailout Trainer (Waverly)	New	400
Crash Pad Safety Device for Bailout Training Setup (Waverly)	New	1,100
Miscellaneous Small Equipment for Reserve Engine	New	2,500
Mercedes Super 2" Hose for Preconnect/Crosslays on Engines	Replace	5,800
Binoculars for Drone Kit, 1172 and Other Apparatus	New	900
Williams Tool (Folding) Rapid Entry Tool (4 Engines & Aerial)	New	400
TOTAL		\$ 77,900

GENERAL FUND

	New / Replace	Proposed Amount
CEMETERY		
Landscape Columbariums (2)	New	4,000
Flag Poles (4)	Replace	12,000
Weed Whips (4)	Replace	2,200
Hedge Trimmers (2)	Replace	800
Battery Powered Pole Saw with Battery & Charger	New	1,000
Truck Tool Box	Replace	1,000
Garbage Cans (5)	Replace	6,000
Indoor Columbarium Door Refinishing	Replace	2,000
TOTAL		\$ 29,000
RECREATION		
Trim Saw 201C	New	700
Chainsaw Stihl MS261 C 18"	New	600
Backpack Blower Stihl BR800X	Replace	600
Honda EV2200I Gas Powered Generator	New	1,100
Weedwhip Stihl FS131R	Replace	1,000
Turfo KIS Cutter Sod Cutter (Northern Tool)	Replace	3,500
Electric Pressure Washer Stihl RE90	Replace	200
Gas Trimmer Stihl HS 45 18"	Replace	300
Milwaukee M18 1/2" Impact (501/503)	Replace	500
New Stripe/Liner Chalk Marking Machine	Replace	1,000
Soccer Goals	Replace	4,000
Retaining Wall Supplies	Replace	2,000
Striping Machine	Replace	4,000
TOTAL		\$ 19,500

GENERAL FUND

	New / Replace	Proposed Amount
Parks		
Forestry Communication Headsets and Earmuffs (8)	Replace	4,000
Husqvarna 530iPTS Battery Operated Pole Saws (2)	New	1,100
Husqvarna C80 Charging Rail Kit	New	400
Husqvarna BLI300 Batteries (7)	New	2,200
Husqvarna TS421 XP Top Handle Electric Saw (2)	Replace	1,400
Husqvarna UN3480 Battery Transport Box (2)	New	300
Electric Power Washer	Replace	500
Backpack Blower BR800 Magnum - Forestry	Replace	700
Backpack Blower BR800 Magnum - Utility	Replace	700
Forklift Dumping Hopper	New	3,000
Truck Liftgate	New	3,800
Edger	Replace	2,500
Benches (5)	Replace	6,000
F-tool with Battery & Charger	Replace	1,100
Tillers (2)	Replace	2,800
Water System Hanging Baskets	New	1,200
Modified Handtruck	New	600
Electric Handheld Blowers with Batteries & Chargers (2)	New	2,000
Hand-held Battery Powered Blowers & Battery Kit (3)	New	1,900
TOTAL		\$ 36,200

SPECIAL REVENUE FUNDS

	New / Replace	Proposed Amount
CATV - PUBLIC ACCESS TELEVISION		
Macbook Pro M4MAX	Replace	4,000
Webcam PTZ (2)	Replace	4,200
DJI Osmo Pocket Camera (2)	New	1,000
Camera Storage & Batteries	Replace	800
Clothing	New	600
TOTAL		\$ 10,600

COMPONENT UNIT

	New / Replace	Proposed Amount
DOWNTOWN DEVELOPMENT AUTHORITY		
Urns, Benches and Cans	Replace	10,000
Vape Detectors & Camera for Public Restroom		10,000
TOTAL		\$ 20,000

ENTERPRISE FUNDS

	New / Replace	Proposed Amount
WINDMILL ISLAND GARDENS		
Tables & Chairs (Wedding Furniture)	Replace	3,000
Utility Trailer	New	1,500
Chainsaw	New	500
TOTAL		\$ 5,000
SOLID WASTE RECYCLING FUND		
32 GALLON CONTAINER (300)	Replace	18,800
65 GALLON CONTAINER (250)	Replace	18,600
96 GALLON CONTAINER (250)	Replace	20,700
96 GALLON RECYCLING CONTAINER (250)	Replace	20,700
TOTAL		\$ 78,800

INTERNAL SERVICE FUNDS

	New / Replace	Proposed Amount
TECHNOLOGY SERVICES - DATA PROCESSING		
PC Replacments	Replace	97,000
Monitors	Replace	16,500
Switches	Replace	12,000
Routers	Replace	8,400
OWL Conference System for Transportation	New	3,000
75" TV for Transportation	Replace	1,000
Docking Stations	Replace	13,000
Firstnet iPads for Fire	Replace	10,200
Click Share Presentation Software	New	10,000
TOTAL		\$ 171,100

CENTRALIZED VEHICLE/EQUIPMENT		
Floor Jack (2)	Replace	1,000
Storage Equipment	New	4,000
Specialty Tools	New	5,000
Chain Saw	Replace	600
Back Pack Blower	Replace	700
Hedge Trimmer Sharpener	New	3,000
Storage Racks	New	5,000
Lift Gate for 312	New	5,000
Hand Cement Saw	Replace	1,500
Stihl Pole Saw	Replace	900
Transfer Water Tank From 1994 Truck 104 to 2006 Truck 113 Old	Replace	3,000
Refurb Flab Bed Trailer # 97	Replace	5,000
Honda Generator	Replace	1,300
Electronic Diagnostic Equipment Upgrade		5,000
TOTAL		\$ 41,000

HEALTH INSURANCE—WELLNESS		
Various Fitness Equipment for City Hall	Replace	15,000
TOTAL		\$ 15,000

Totals by Fund Type	FY 2026
General Fund	\$ 232,700
Special Revenue Funds	\$ 10,600
Component Unit	\$ 20,000
Enterprise Funds	\$ 85,000
Internal Service Funds	\$ 227,100
Grand Total	\$ 575,400

PROPERTY TAXES

PERSONNEL

CAPITAL IMPROVEMENT PLAN

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

DEBT LIMITATION AND LEGAL DEBT MARGIN

DEBT LIMITATION AT JULY 1, 2025

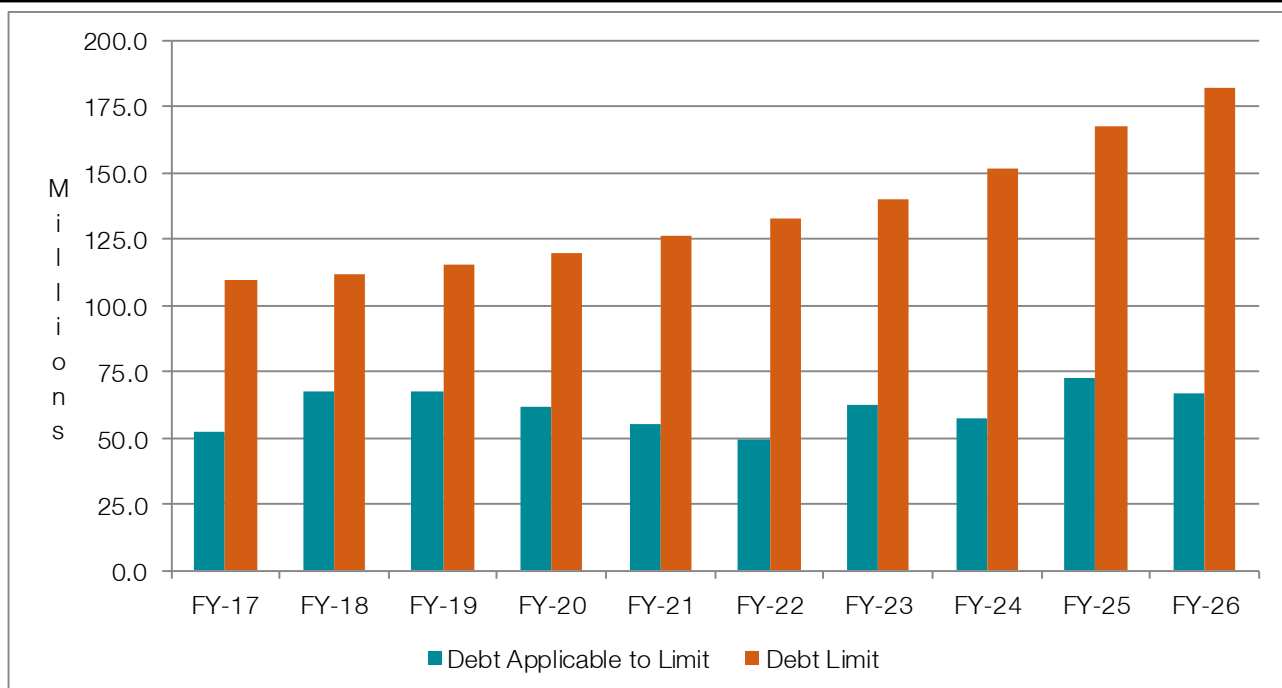
Total State Equalized Value Across All Property Classifications	\$	1,820,306,724
Percentage Limit of Total Value (In Accordance with the City Charter)		10%
Debt Limitation	\$	182,030,672

DEBT APPLICABLE TO LIMITATION AT JULY 1, 2025

Total Bonded Debt at July 1, 2025 (excludes Capital Leases)	\$	119,693,857
Less the Following:		
- Debt Items Not Subject to Limitation:		
Revenue Bonded Debt (excludes Sewage Disposal Bond Issue)	(	51,173,610)
- Amount Available for Repayment of G.O. and L.T.G.O. Bonds at July 1, 2025:		
Estimated Fund Balance in G.O. and L.T.G.O. Debt Service Funds	(	1,275,951)
Debt Amount Applicable to Debt Limitation	\$	67,244,296

AVAILABLE LEGAL DEBT MARGIN AT JULY 1, 2025

Debt Limitation Minus Debt Applicable to Limitation Equals Available Legal Debt Margin	\$	114,786,376
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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 @ 07/01/25	
		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	2,825,000	48,308
Act 99 Installment Purchase Agrmt	Property Taxation	02-25-2016	06-01-2026	2.19%	3,000,000	374,331	330,247	5,434
Civic Center Issue, Series 2016A	Property Taxation	12-08-2016	08-01-2026	2.28%	3,475,000	905,063	1,250,000	50,400
Refunding Issue, Series 2022	Property Taxation	03-10-2022	05-01-2030	1.72%	1,955,000	151,050	1,205,000	64,156
Civic Center Issue, Series 2016B	Property Taxation	12-08-2016	02-01-2037	0.98%	9,835,000	1,195,445	7,935,000	571,353
Pension Obligation, Series 2018 Issue	Property Taxation	01-18-2018	06-01-2040	3.69%	19,890,000	9,397,453	15,070,000	4,746,499
Act 34 Capital Improvements, Series 2018	Brownfield Capture	09-06-2018	05-01-2043	3.44%	7,000,000	3,796,616	6,470,000	2,281,987
Fire Station Issue, Series 2022	Property Taxation	09-28-2022	05-01-2047	5.12%	17,270,000	13,076,682	16,280,000	10,926,000
Broadband UTGO Bond Issue, Series 2023	Property Taxation	10-03-2023	05-01-2043	5.06%	17,535,000	9,963,350	17,155,000	8,619,000
Total Governmental Funds					\$ 104,960,000	\$ 42,899,157	\$ 68,520,247	\$ 27,313,137
<u>Board of Public Works Issues</u>								
Drinking Water Program Bond	Water Fund	09-23-2011	04-01-2032	2.50%	6,026,500	1,428,768	2,403,610	246,130
Wastewater Series 2020 Revenue Bond	Wastewater Fund	10-01-2020	07-01-2043	2.00%	24,000,000	6,557,433	22,005,000	4,349,187
Water Series 2022-A	Water Fund	04-14-2022	04-01-2042	3.17%	15,335,000	8,218,991	15,335,000	6,991,106
Water Series 2025-A	Water Fund	02-04-2025	04-01-2044	3.70%	11,430,000	5,924,450	11,430,000	5,924,450
Total Enterprise Funds					\$ 56,791,500	\$ 22,129,642	\$ 51,173,610	\$ 17,510,873
Grand Total					\$ 161,751,500	\$ 65,028,799	\$ 119,693,857	\$ 44,824,010

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
2025-26	2,825,000	48,308	2,873,308
Total	\$ 2,825,000	\$ 48,308	\$ 2,873,308

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
2025-26	330,247	5,434	335,681
Total	\$ 330,247	\$ 5,434	\$ 335,681

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
2025-26	615,000	37,700	652,700
2026-27	635,000	12,700	647,700
Total	\$ 1,250,000	\$ 50,400	\$ 1,300,400

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, 2030

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
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	\$ 1,205,000	\$ 64,156	\$ 1,269,156

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
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	\$7,935,000	\$ 2,167,463	\$ (1,596,110)	\$ 8,506,353

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
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	\$ 15,070,000	\$ 4,746,499	\$ 19,816,499

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
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	\$ 6,470,000	\$ 2,281,987	\$ 8,751,987

CAPITAL IMPROVEMENT BOND ISSUE, Series 2022

With Limited Tax General Obligation Pledge (Funding for the Fire Station)

\$17,270,000 Non-Voted Bond Issue dated September 28, 2022

Total Original Bond Issue: 25 Annual Serial Maturities from May 1, 2023 to May 1, 2047

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2025-26	425,000	814,000	1,239,000
2026-27	445,000	792,750	1,237,750
2027-28	465,000	770,500	1,235,500
2028-29	490,000	747,250	1,237,250
2029-30	515,000	722,750	1,237,750
2030-31	540,000	697,000	1,237,000
2031-32	565,000	670,000	1,235,000
2032-33	595,000	641,750	1,236,750
2033-34	625,000	612,000	1,237,000
2034-35	655,000	580,750	1,235,750
2035-36	690,000	548,000	1,238,000
2036-37	725,000	513,500	1,238,500
2037-38	760,000	477,250	1,237,250
2038-39	795,000	439,250	1,234,250
2039-40	835,000	399,500	1,234,500
2040-41	880,000	357,750	1,237,750
2041-42	925,000	313,750	1,238,750
2042-43	970,000	267,500	1,237,500
2043-44	1,015,000	219,000	1,234,000
2044-45	1,070,000	168,250	1,238,250
2045-46	1,120,000	114,750	1,234,750
2046-47	1,175,000	58,750	1,233,750
Total	\$ 16,280,000	\$ 10,926,000	\$ 27,206,000

UNLIMITED TAX GENERAL OBLIGATION BOND ISSUE, Series 2023

Unlimited Tax General Obligation Bonds (Funding for Broadband)

\$17,535,000 Voted Bond Issue dated October 03, 2023

Total Original Bond Issue: 19 Annual Serial Maturities from November 1, 2024 to May 1, 2043

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2025-26	870,000	857,750	1,727,750
2026-27	750,000	814,250	1,564,250
2027-28	785,000	776,750	1,561,750
2028-29	815,000	737,500	1,552,500
2029-30	850,000	696,750	1,546,750
2030-31	890,000	654,250	1,544,250
2031-32	930,000	609,750	1,539,750
2032-33	945,000	563,250	1,508,250
2033-34	960,000	516,000	1,476,000
2034-35	975,000	468,000	1,443,000
2035-36	990,000	419,250	1,409,250
2036-37	1,005,000	369,750	1,374,750
2037-38	1,020,000	319,500	1,339,500
2038-39	1,035,000	268,500	1,303,500
2039-40	1,050,000	216,750	1,266,750
2040-41	1,070,000	164,250	1,234,250
2041-42	1,095,000	110,750	1,205,750
2042-43	1,120,000	56,000	1,176,000
Total	\$ 17,155,000	\$ 8,619,000	\$ 25,774,000

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
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	\$ 2,403,610	\$ 246,130	\$ 2,649,740

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
2025-26	1,025,000	436,393.72	1,461,394
2026-27	1,050,000	415,893.72	1,465,894
2027-28	1,070,000	394,893.72	1,464,894
2028-29	1,090,000	373,493.72	1,463,494
2029-30	1,110,000	351,693.72	1,461,694
2030-31	1,135,000	329,493.72	1,464,494
2031-32	1,155,000	306,793.72	1,461,794
2032-33	1,180,000	283,693.72	1,463,694
2033-34	1,205,000	260,093.72	1,465,094
2034-35	1,230,000	235,993.72	1,465,994
2035-36	1,250,000	211,393.72	1,461,394
2036-37	1,280,000	186,393.72	1,466,394
2037-38	1,305,000	160,793.72	1,465,794
2038-39	1,330,000	134,693.72	1,464,694
2039-40	1,355,000	108,093.72	1,463,094
2040-41	1,385,000	80,993.72	1,465,994
2041-42	1,410,000	53,293.72	1,463,294
2042-43	1,440,000	25,093.72	1,465,094
Total	\$ 22,005,000	\$ 4,349,187	\$ 26,354,187

WATER SYSTEM REVENUE BONDS ISSUE, SERIES 2022A

Without Limited Tax General Obligation Pledge

\$15,335,000 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
2025-26		625,231	625,231
2026-27	430,000	625,231	1,055,231
2027-28	450,000	603,731	1,053,731
2028-29	475,000	581,231	1,056,231
2029-30	495,000	557,481	1,052,481
2030-31	525,000	532,731	1,057,731
2031-32	550,000	506,481	1,056,481
2032-33	575,000	478,981	1,053,981
2033-34	980,000	450,231	1,430,231
2034-35	1,030,000	401,231	1,431,231
2035-36	1,070,000	360,031	1,430,031
2036-37	1,115,000	317,231	1,432,231
2037-38	1,160,000	272,631	1,432,631
2038-39	1,205,000	226,231	1,431,231
2039-40	1,255,000	178,031	1,433,031
2040-41	1,295,000	135,675	1,430,675
2041-42	1,340,000	91,969	1,431,969
2042-43	1,385,000	46,744	1,431,744
Total	\$ 15,335,000	\$ 6,991,106	\$ 22,326,106

WATER SYSTEM REVENUE BONDS ISSUE, SERIES 2025A

Without Limited Tax General Obligation Pledge

\$11,430,000 Non-Voted Bond Issue dated February 4, 2025 with 20 Annual Serial Maturities
from October 1, 2025 to April 1, 2044

Principal and Interest maturities are financed 100% by Water Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2025-26	300,000	563,750	863,750
2026-27	370,000	497,500	867,500
2027-28	385,000	479,000	864,000
2028-29	405,000	459,750	864,750
2029-30	425,000	439,500	864,500
2030-31	445,000	418,250	863,250
2031-32	470,000	396,000	866,000
2032-33	495,000	372,500	867,500
2033-34	520,000	347,750	867,750
2034-35	545,000	321,750	866,750
2035-36	570,000	294,500	864,500
2036-37	600,000	266,000	866,000
2037-38	630,000	236,000	866,000
2038-39	655,000	210,800	865,800
2039-40	680,000	184,600	864,600
2040-41	710,000	157,400	867,400
2041-42	735,000	129,000	864,000
2042-43	1,220,000	99,600	1,319,600
2043-44	1,270,000	50,800	1,320,800
Total	\$ 11,430,000	\$ 5,924,450	\$ 17,354,450

PROPERTY TAXES

PERSONNEL

CAPITAL IMPROVEMENT PLAN

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

- A -

Accrual Basis of Accounting: Recognition of transactions of when they occur, regardless of the timing of related cash flows. Accrual accounting techniques prevent fiscal period distortions in financial statement presentations that result in the timing of cash flows and related economic events near the conclusion of a fiscal period.

Adopted Budget: The final operating and capital budget, as approved by the City Council following public hearings and amendments to the proposed budget that then becomes the legal guidance of the ensuing fiscal year for management and departments.

Appropriation: A formally approved and adopted authorization to incur obligations and generate the expenditure of government resources for either a specific item or for a general class of objects. Appropriations for operations and smaller capital outlay items typically are related to a specific fiscal year. Appropriations for grant items most often are 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 through 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. Each capital project in the plan is to include a description, anticipated financing sources, and projected cost elements.

Charges for Services: Fees assessed 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, as well as 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, funds 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 to recognize revenues in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period, 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 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; 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 toward ‘pay-as-you-go’ capital improvements, debt services on capital improvements, or 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 and die manufacturer (which has entered into a ‘collaborative agreement’ with other tool and 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
CDBG	Community Development Block Grant	IFT	Industrial Facilities Tax
CF	Cubic Foot	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
ODO	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		