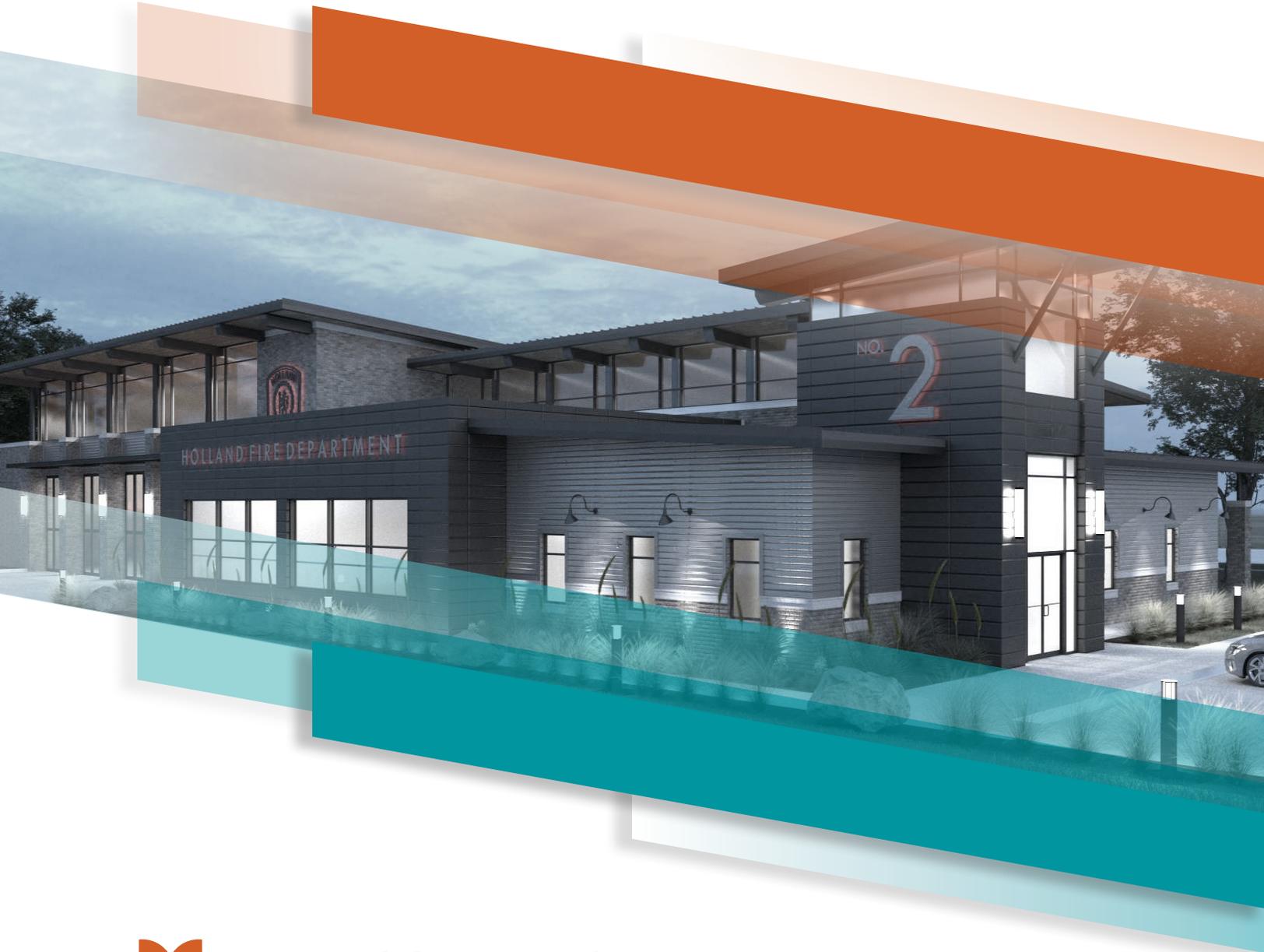


FISCAL YEAR

2024

ADOPTED BUDGET



**Holland**  
MICHIGAN

# CITY OF HOLLAND, MICHIGAN

## ANNUAL BUDGET

For the Fiscal Year

July 1, 2023—June 30, 2024

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



### HOLLAND CITY COUNCIL

Nathan Bocks	Mayor
Tim Vreeman	Council Member, First Ward
Jay Peters	Council Member, Second Ward
Belinda Coronado	Council Member, Third Ward
Nicki Arendshorst	Council Member, Fourth Ward
Scott Corbin	Council Member, Fifth Ward
David Hoekstra	Council Member, Sixth Ward
Quincy Byrd	Council Member, At Large
Lyn Raymond	Council Member, At Large



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Holland  
Michigan**

For the Fiscal Year Beginning

**July 01, 2022**

*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, 2022. 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 twentieth year that the City has received this prestigious award.

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

Guided by the City's Strategic and Business Plan, Council priorities, and operating policies, the Annual Operating Budget details the budget recommendations for the Fiscal Year that begins July 1, 2023 and continues through June 30, 2024. 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 2024 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 2024 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 2024 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 Windmill Icon throughout the budget document. This will highlight interesting facts about the City and provide insight into the FY 2024 Budget.



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# INTRODUCTION



April 12, 2023

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

It is my pleasure to submit the Fiscal Year 2024 (FY 2024) Budget which outlines projected revenues and expenditures for the fiscal year that begins July 1, 2023 and concludes on June 30, 2024. 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 2023: Strategic Investment and Long-Term Sustainability

The City has a history of conservative management of finances and a robust long-term planning process. The lingering impact of the pandemic as well as increasing inflationary pressures and concerns related to geopolitical issues played a role in the development of the FY 2023 budget. The FY 2023 budget emphasized strategic investment and long-term sustainability. When originally adopted, the budget anticipated the use of Budget Stabilization funding to balance the budget. However, stronger state revenue sharing of sales and use tax, and building permit revenue, along with careful management of expenditures enabled the City to project a surplus for FY 2023 without requiring a transfer from Budget Stabilization. Some of the key activities and projects that positively impacted our projected ending FY 2023 financial position and provide stability and hope for the future, include:

- ◇ Continued planning for an open-access community-owned broadband fiber network, for which voters approved a millage to support the initial capital investment. City Council also designated a portion of the State and Local Fiscal Recovery Funds (SLFRF) to be used for this project.
- ◇ Continued strong development interest and investment in Holland, including: LG Energy Solutions, JR Automation, MG88 Holland Cold Storage and several housing developments.
- ◇ Strategic planning for a strong and resilient community, including: City Council annual strategic and business planning, the City's 50-year capital planning process and the enhanced long-term financial plan.
- ◇ Commitment to sustainability, including: a new Home Energy 101 residential energy conservation program, additional purchases of alternative fuel vehicles, and ongoing composting initiatives. The Holland Board of Public Works (HBPW) earned an ENVISION Gold rating for sustainability, demonstrating a commitment to environmental, social and economic impacts related to the anaerobic digester project.

- ◇ Initiated work on a new fire station to better serve the growing community, especially in the Waverly Road corridor.
- ◇ Hired three new fire personnel, partially funded by the SLFRF through 12/31/2024. The long-term forecast demonstrated the ability to fund these positions without the use of SLFRF in the future.
- ◇ Continuation of capital investments so our public infrastructure is maintained, including: public utilities in projects such as the anaerobic digester, streets with reconstruction projects like Pine Avenue and ongoing neighborhood resurfacing, and a “fix-it-first” mindset to maintain our buildings such as the emergency repair of the elevator at the Police Building.
- ◇ A continued focus and advancement of strategies to deal with pension and other-post-employment-benefit (OPEB) liabilities, such as making an additional \$350,000 contribution towards our unfunded pension liability.

## Building FY 2024: Continued Optimism and Long-Term Focus

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 2023 plan was adopted in April of 2022, and Council discussed priorities for the FY 2024 budget at the Council Retreat on January 21, 2023. The City also maintains a 50-year capital plan and a long-term financial forecast, which was presented to City Council on March 22, 2023. These planning components each played a critical role in assisting the City and staff in monitoring and maintaining the City’s finances through the challenges over the past several years.

In early 2021 the Federal Government approved the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act, which delivers funding to local governments across the country to support their response to and recovery from the COVID-19 public health emergency. Furthermore, the program provides for the use of SLFRF funds to maintain vital public services and build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. The City received \$8.4 million under the SLFRF program and after careful analysis of the potential uses for this funding, approved the use of \$750,000 to support staff, add three fire personnel and fund a grant manager position for FY 2023. Additionally, City Council supported allocating \$4.2 million to Invest in the community owned broadband initiative called Holland City Fiber. A portion of the funding remains unallocated and available for future budgetary uses, which is critical in this rapidly changing environment.

This FY 2024 budget responds to the priorities of Council, maintains 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.
- ◇ Continue with Waterfront Holland aspirations, including North Downtown investments in 6th Street and a new community ice rink, and preparing for potential next steps pending community approval of the sale of waterfront land.
- ◇ Provide electric utility infrastructure to support the \$1.7 billion strategic investment by LG Energy Solutions.
- ◇ Continue to focus on efforts to provide housing at all price points (including affordable housing), and work with State provided resources related to the LG Energy Solutions expansion to support additional housing options.
- ◇ A continued focus on long-term financial health of the City through continued enhancements to the comprehensive long-term capital plan and long-term financial forecast.
- ◇ Complete the construction of the new Waverly Road Fire station and finalize plans for the remodel of the Kollen Park station.
- ◇ One of the few additions to the FY 2024 budget is the addition of one cemetery staff member, funded by a proposed increase in related fees. This funding is essential to accommodate increased workload and a planned future expansion of the cemetery.
- ◇ Continue to invest in the City's capital needs, including \$1.25 million of major repairs to the City owned building that houses the museum.
- ◇ Elevate discussions around sustainability. This is demonstrated financially in our long-term financial plan, 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).
- ◇ Explore and expand relationships and partnerships with other government, business and non-profit partners. This includes additional funding in the Community Enhancement Program and funding to Lakeshore Ethnic Diversity Alliance (LEDA) for the Welcoming Plan.
- ◇ Strategically utilize the "wholesale" funding available for a period of time from the Holland Board of Public Works (HBPW) to advance long-term financial and community goals.
- ◇ Continue and strengthen internal and external strategies and efforts in Diversity, Equity, and Inclusion (DEI).

## Fiscal Year 2024 Budget Summary

Consistent with prior budgets, the objective of the FY 2024 budget is to continue to provide the citizens of Holland with the best possible programs and services while both acknowledging the impacts of continued inflationary pressures and the potential of a recession in FY 2024 .

The FY 2024 budget provides for total sources of \$207,226,773 and uses of \$215,564,832 across the City's operational funds, excluding transfers between funds plus a \$8,338,059 planned use of reserves. The General City operations account for \$72,202,568 in sources, \$92,722,639 in uses, a net transfer in of \$9,641,232 and \$10,878,839 planned use of reserves primarily related to the timing of the Fire Station project. The City's Holland Board of Public Works (HBPW) utilities account for \$135,024,205, in sources, \$122,842,193 in uses, a net transfer out of \$9,641,232.

The General Fund is the main operating fund for the City. Total FY 2024 operating revenues, excluding transfers from the Budget Stabilization Fund, are \$30,431,694, and expenditures are \$30,585,764, representing a deficit of \$154,070. This deficit is the prime reason for our continued caution regarding requests for additional expense into the budget. The budget does include an additional cemetery position as the cemetery continues to grow with an expansion planned in the near future. This additional expense is offset by increased revenues from cemetery fees. The budget also includes the reclassification of the Community Information Coordinator from a part-time to full-time position as the City recognizes the value in communication with all stakeholders. The inflationary pressures and supply chain issues have improved slightly, but the potential of a recession in FY 2024 is becoming more likely. The Property tax revenues offset a portion of the increase, but building permits are expected to decline after a record year in 2023. State shared sales and use taxes are anticipated to be relatively flat and the City conservatively budgets the state shared personal property tax revenue given the uncertainty surrounding this revenue source. Fortunately, the City ended FY 2023 with a General Fund surplus of revenues over expenditures of \$323,658 after allocating an additional \$350,000 to the unfunded pension liability, mainly because of disciplined management of expenditures. This surplus proved to be an essential part of balancing the FY 2024 budget. City Ordinance provides for the use of the Budget Stabilization Fund in balancing future budgets in order to prevent reductions in levels of public service. Therefore, a portion of the surplus from FY 2023 (\$154,070) will be allocated to the Budget Stabilization Fund for use in balancing the FY 2024 General Fund budget. We are comfortable in recommending this solution for the FY 2024 budget given our commitment to the long-term planning process and continued monitoring of our future financial health.

Looking forward, the City's careful management of finances is a cause for optimism and has enabled the City to present a balanced FY 2024 General Fund budget, despite the significant challenges from the ongoing inflationary pressures and increasing likelihood of a recession. Development interest in the City continues to be strong, with the recent announcement of a \$1.7 billion investment by LG Energy Solutions and several other industrial and residential developments in process. However, the City remains cautious when planning for the upcoming years. While the property tax base is holding strong, the City is still monitoring future impacts of state property tax limitations. The future stability of state revenue sharing based on sales and use taxes remains uncertain after several cuts to the statutory portion in the recent past, although recent proposals at the state level would help stabilize this revenue source if passed. Finally, while the City has taken several steps to contain pension costs, changes in actuarial assumptions and market performance continue to stress the General Fund. For these reasons, the City remains committed to continuing the long-term forecast process as we plan for an even stronger future.

## Closing Comment

The budget process is a time-consuming process, but together with the Strategic and Business planning efforts, it is critically important as a foundational element for the services we provide. While the City continues to navigate the post COVID-19 inflationary environment, the goal of the budget is to continue to provide the essential services while building a foundation for long-term financial health. We are cautiously optimistic about our prospects for continued growth in FY 2024 and our ability to address future challenges.

The budget reflects the dedicated efforts of the Mayor and Council, City Manager's Office, Department Directors, Finance Office, Holland Board of Public Works (HPBW), and various boards and citizen advisory committees. It has been an honor and privilege to work closely with Lynn McCammon, Michelle Price, Michelle Ferguson, the rest of the Finance Team, the Leadership Team, staff at City Hall and City Council throughout the budget process and beyond. The great people in this organization make my time at City Hall rewarding and enjoyable. Our team looks forward to a prosperous Fiscal Year 2024.



Respectfully Submitted,

Keith Van Beek  
City Manager



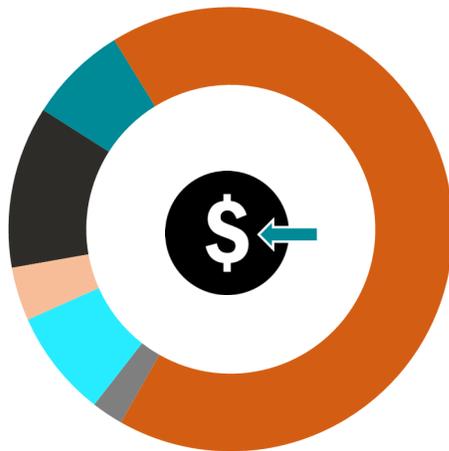
Welcome to the City of Holland’s Fiscal Year 2024 budget, which begins July 1, 2023 and continues through June 30, 2024. The annual budget represents the City’s vision, mission, and values, and works in combination with the Strategic and Business Plan to provide the citizens of Holland with the best possible programs and services for the dollars appropriated to “Maximize Livability” in the City of Holland. The Budget in Brief is meant to provide you with a simplified overview of the annual budget, including information on the process, total budgeted revenues and expenditures, and other highlights. For detailed information on the City’s budget process please visit the [Budget & Fiscal Information](#) page on the City’s website.



The City’s total budget is comprised of multiple funds. The Holland Board of Public Works (HBPW) represents the largest at \$122.8 million, or 57.0%. The General Fund totals \$29.4 million (13.6%), capital project funds \$26.1 million (12.1%) and all other funds account for the remaining \$37.3 million (17.3%).

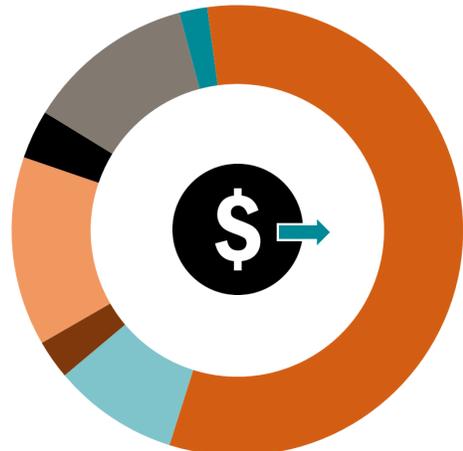
<b>Total Sources \$215,564,832</b>	<b>Total Uses \$215,564,832</b>
------------------------------------	---------------------------------

Total Sources—All Funds



- Charges for Services—67.0%
- Intergovernmental —7.2%
- Taxes & Assessments —11.8%
- Planned Use of Reserves—3.9%
- Other Sources —7.8%
- Interest & Rents —2.3%

Total Uses—All Funds



- Utility Funds—57.0%
- Component Unit Funds —2.0%
- Capital Project Funds —12.1%
- Special Revenue Funds —3.5%
- General Fund —13.6%
- Debt Service Funds —2.8%
- Other Proprietary Funds—9.0%



Holland MICHIGAN

# Holland At A Glance

INCORPORATION  
1867



12 Miles of Tulip Lanes



17.5 SQUARE MILES

## PRINCIPAL EMPLOYERS

MANUFACTURING

HAWORTH

BENTELER  
makes it happen

CHALLENGE MANUFACTURING

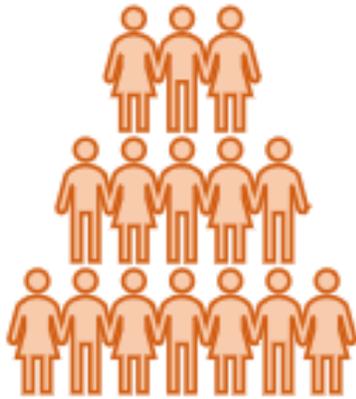
Tiara YACHTS

MillerKnoll

HEALTHCARE



## POPULATION



34,378

23 PARKS



Recreational Programs 112

ENERGY



LG Energy Solution

EDUCATION

Hope COLLEGE

Holland Public Schools

## DOWNTOWN HOLLAND



100 + BOUTIQUES & EATERIES

FEATURES A DOWNTOWN FARMERS MARKET WITH MORE THAN 75 VENDORS



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



## WINDMILL ISLAND

WINDMILL ISLAND GARDENS FEATURES A 250 YEAR OLD WORKING DUTCH WINDMILL "DE ZWAAN", OVER 100,000 TULIPS LINE THE FIELDS IN THE SPRING, AND THERE IS AN ANTIQUE DUTCH CAROUSEL WITH HAND-CARVED AND PAINTED WOODEN ANIMALS.

## HOUSING

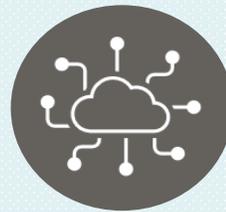
VARIETY OF HOUSING OPTIONS INCLUDING SINGLE-FAMILY HOMES, CONDOMINIUMS, AND APARTMENTS





## CITY COUNCIL PRIORITIES 2024

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



### Maximize Livability

- Waterfront Holland
- Ice Rink/North Downtown
- Windmill Island Gardens
- Update Master Plan

### Quality Services

- Holland City Fiber
- Snowmelt Expansion
- Museum Repairs
- 6th Street Road Improvements

### Sustainability

- Home Energy 101
- Composting
- BPW Smart Energy Program

### Practice Our Beliefs

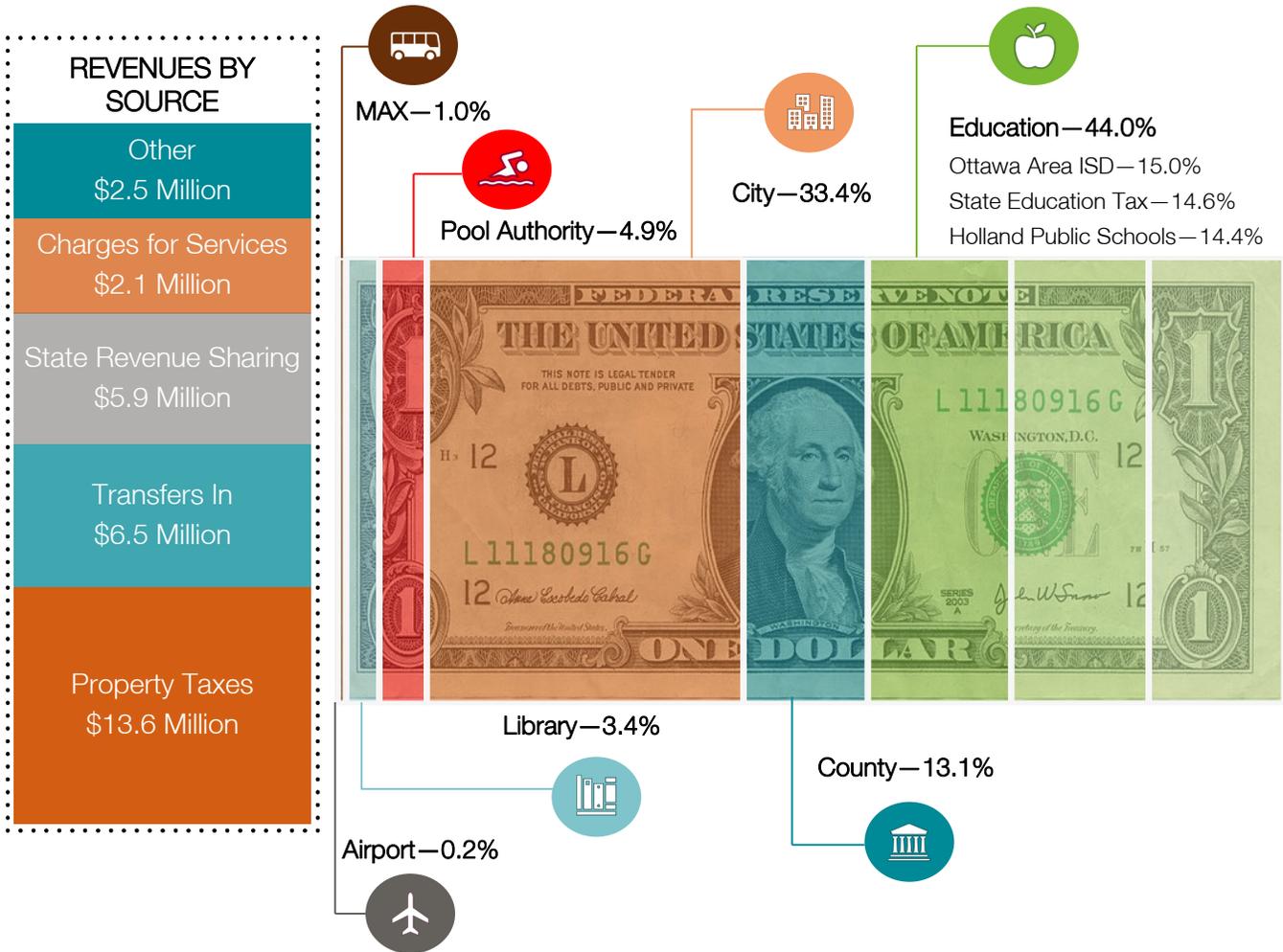
- Diversity, Equity and Inclusion
- Financial Stewardship
- Foster Supportive Work Environment





# GENERAL FUND REVENUES \$30.6 MILLION

The City's property tax millage rate for Fiscal Year 2024 is 13.8692, which has not been increased since Fiscal Year 2013. Each resident's tax dollar is shared by the various taxing districts.



## What do you get for your property taxes?

- ✓ Police & Fire Protection
- ✓ Beautiful Parks
- ✓ Recreation Programs
- ✓ Cemetery Maintenance
- ✓ Well Maintained Roads
- ✓ Tree Planting Program
- ✓ Spring Cleanup
- ✓ Fall Leaf Pickup
- ✓ Sidewalk Plowing
- ✓ Elections Support



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



## GENERAL FUND EXPENDITURES

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

47% (\$14.3M)

Police patrol, Fire operations, Police & Fire investigation, Citywide emergency preparedness and Traffic enforcement



### Citywide Support

22% (\$6.8M)

City Council, City Manager, City Clerk, Human Resources, Technology, Finance and Assessing



### Parks & Recreation

18% (\$5.4M)

Cemetery, Facilities Maintenance, Parks and Recreation



### Community & Neighborhood Services

7% (\$2.2M)

Planning, Zoning, Environmental Health & Inspections, Social Assistance, Construction Inspections, Housing & Neighborhoods



### Transportation

5% (\$1.7M)

Streets maintenance and Engineering



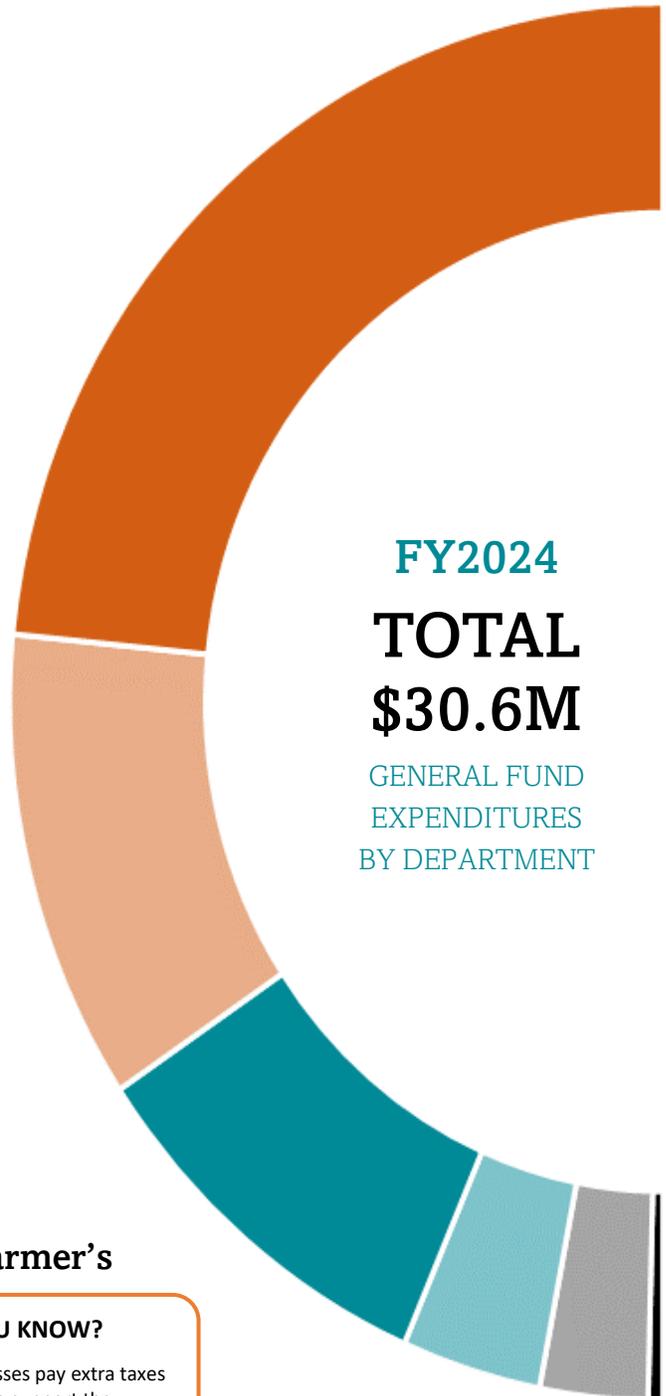
### Downtown Group/8th St. Farmer's Market

1% (\$0.2M)



#### DID YOU KNOW?

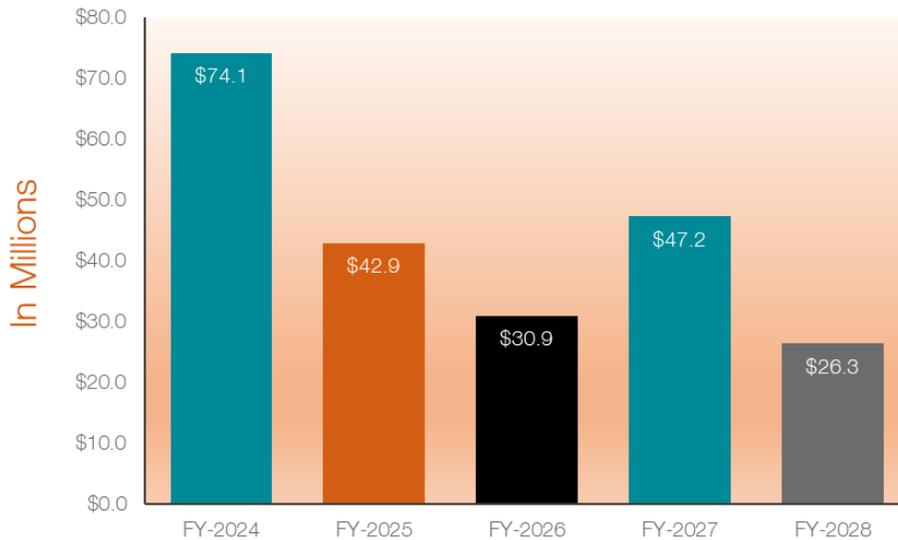
Downtown businesses pay extra taxes and assessments to support the additional services and amenities downtown. FY2024 budget is \$301,063.





## 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 \$221,413,882, broken out by year as depicted below:



### HIGHLIGHTED CAPITAL PROJECTS



#### Museum Repairs

The CIP includes \$1.25 million for roof repairs and exterior restoration of the Holland Museum. The work will ensure the Holland Museum, which is owned by the City but operated by the Holland Historical Trust, can continue to preserve, protect and share the artifacts and stories of the community.



#### Broadband

The Budget includes \$9.26 million for the Holland Board of Public Works to begin installation of a city-wide broadband service. In August 2022, voters made a community investment in a high-speed fiber optic broadband network for every address in Holland.



#### Downtown Ice Rink

The City plans to invest \$8 million to construct a state-of-the-art outdoor ice rink at Window on the Waterfront. When complete, it will be the largest rink of its kind in North America and will help draw people to 6th Street year-round.



## City Council

Nathan Bocks—Mayor

Lyn Raymond—At Large

Quincy Byrd—At Large

Tim Vreeman—Ward 1

Jay Peters—Ward 2

Belinda Coronado—Ward 3

Nicki Arendshorst—Ward 4

Scott Corbin—Ward 5

David Hoekstra—Ward 6

**For Questions Contact:** Council Members—contact information for each council member can be found at [www.cityofholland.com/941/ContactLearn-about-Council-Members](http://www.cityofholland.com/941/ContactLearn-about-Council-Members), City Manager Keith Van Beek—[hccitymanager@cityofholland.com](mailto:hccitymanager@cityofholland.com), or Finance Director Lynn McCammon—[hcfinance@cityofholland.com](mailto:hcfinance@cityofholland.com)

## Connect With Us!



### Online



Website: [cityofholland.com](http://cityofholland.com)



Downtown: [downtownholland.com](http://downtownholland.com)



Rec Programs: [hollandrecreation.com](http://hollandrecreation.com)



Events: [Holland.org](http://Holland.org)



Farmer's Market: [hollandfarmersmarket.com](http://hollandfarmersmarket.com)



### Social Media



[Facebook.com/hollandmichigan](https://Facebook.com/hollandmichigan)



[Instagram.com/cityofholland](https://Instagram.com/cityofholland)



[Twitter.com/CityofHolland](https://Twitter.com/CityofHolland)



[Youtube.com/cityofholland](https://Youtube.com/cityofholland)



[Vimeo.com/cityofholland](https://Vimeo.com/cityofholland)

The City of Holland is located near the shores of Lake Michigan in the southwest corner of Ottawa County and the northwest corner of Allegan County. According to the 2020 census, the population was 34,378. This places Holland as the 51<sup>st</sup> largest municipality in Michigan and the largest city in Ottawa County. City limits span 17.5 square miles, with 9.1 located in Ottawa County and 8.4 in Allegan County. The City of Holland is located 30 miles southwest of Grand Rapids, 186 miles northwest of Detroit and 150 northeast of Chicago, Illinois.



## History

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

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



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

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

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

## Culture

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

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

## Tourism

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



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

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



The downtown area features buildings with brick facades, flower-lined streets, boutiques, and art galleries to complement a diverse selection of locally owned small businesses and restaurants.



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



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

## Housing

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

### OCCUPIED HOUSING UNITS



## Economy and Population Statistics

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

### AGE OF RESIDENTS



## Principal Employers

Employer	2022			2013		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
Haworth Inc	2,126	1	12.25%	1,599	2	9.82%
LG Chem Michigan Inc	1,225	2	7.06%	-	-	-
Holland Community Hospital	1,166	3	6.72%	1,531	3	9.40%
Hope College	886	4	5.10%	573	5	3.52%
Challenge Mfg Company	703	5	4.05%	920	4	5.65%
Tiara Yachts	676	6	3.89%	544	6	3.34%
Holland Public Schools	624	7	3.60%	-	-	-
Herman Miller	395	8	2.28%	323	9	1.98%
City of Holland/HBPW	370	9	2.13%	385	8	2.36%
Benteler Aluminum Systems	357	10	2.06%	442	7	2.71%
Johnson Controls Interiors	-	-	-	2,285	1	14.03%
L&W Engineering	-	-	-	321	10	1.97%
Genzink Steel Supply	-	-	-	-	-	-
<b>Total</b>	<b>8,528</b>		<b>49.14%</b>	<b>8,923</b>		<b>54.78%</b>

## 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.

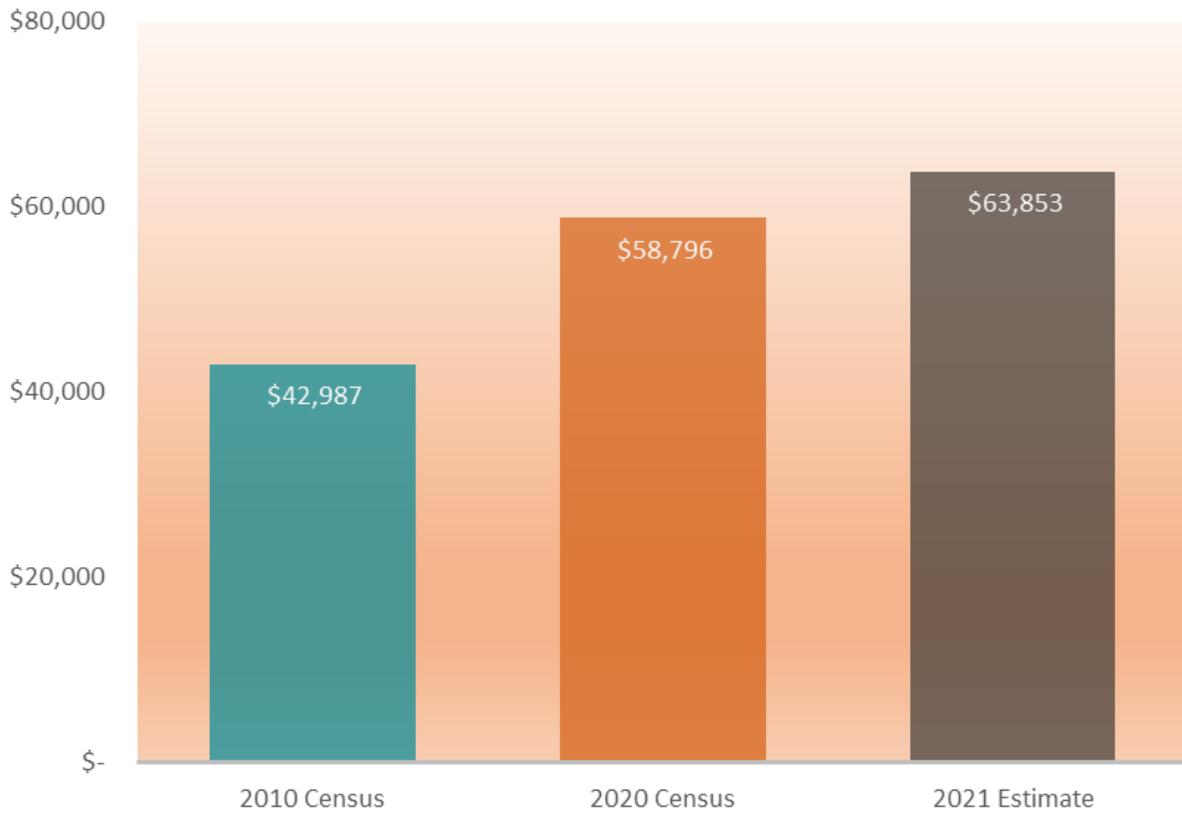


**90.4%** Percent of persons completing  
4 years of high school or more

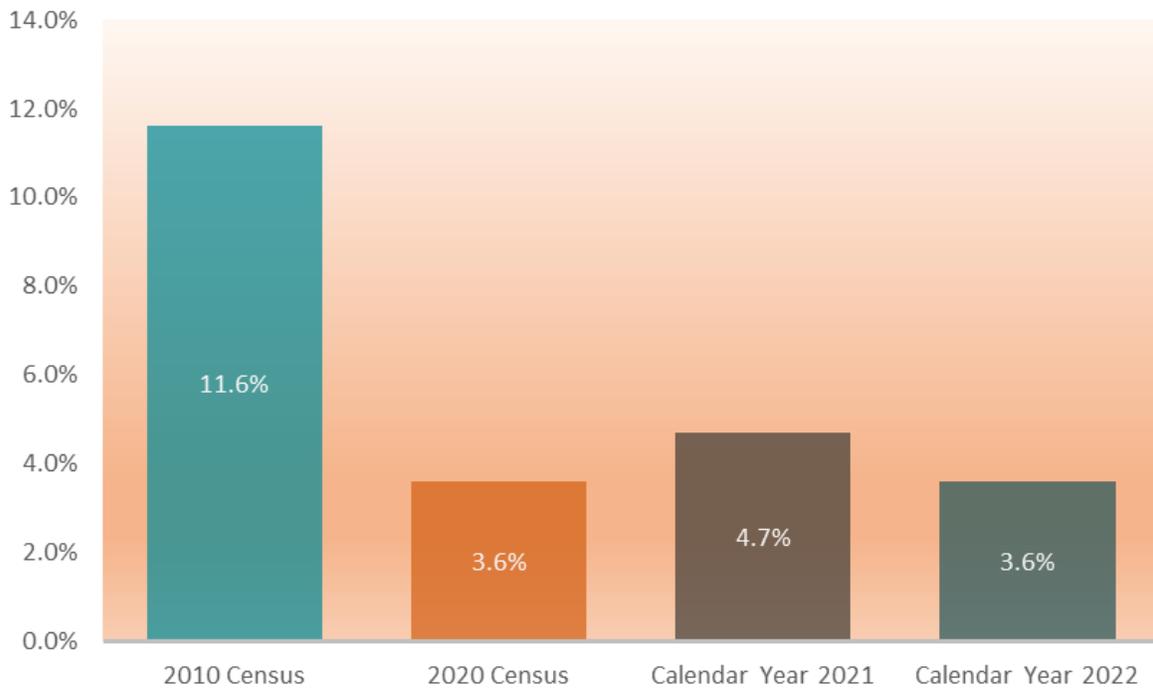


**33.6%** Percent of persons completing  
4 years of college or more

## 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. It is also one of the major employers in the area and serves the needs of more than 400,000 people on an annual basis. Some of the major awards accredited to Holland Hospital include Healthgrades 50 Best Hospitals, Truven Top 100 Hospitals, Healthgrades Outstanding Patient Experience, and Healthgrades Distinguished Hospital for Clinical Excellence.



## Transportation

Macatawa Area 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 (the Pere Marquette) offers regular service between Grand Rapids and Chicago.



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

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

## Utilities

The Holland Board of Public Works (HBPW) is responsible for supplying utilities to residents in the City of Holland and surrounding areas. Established in 1893, the purpose is to provide reliable and economical electric, water and wastewater treatment services while also maintaining environmental responsibility. The award winning Holland Energy Park, a natural gas power plant, opened in October 2017. To find more information on the Holland Energy Park or to schedule a tour of any of the facilities, go to [www.hollandenergypark.com](http://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. The first service node is expected to go live during the summer of 2024 and final phases are expected to be completed in 2026 or 2027. Visit [www.hollandcityfiber.com](http://www.hollandcityfiber.com) to learn more.

Natural gas is supplied by Semco Energy.

Source: City departments, Lakeshore Advantage, [www.Wikipedia.com](http://www.Wikipedia.com), [www.michigan.org](http://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 4,065  
Inspections 251

Police:

Physical arrests 842  
Parking violations 3,488  
Traffic violations 2,342

Public Services:

Number of street lights 2,554  
Miles of streets 149.0  
Street resurfacing 5.9 miles

Water:

Average daily consumption 14,730 gallons  
Miles of water mains 200.0  
Daily capacity 38,500 gallons

Wastewater:

Average daily consumption 5,020 gallons  
Miles of sanitary sewers 190.0  
Miles of storm sewers 152.0  
Daily capacity 14,400 gallons

Parks & Recreation:

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



Source: Annual Audit Report for Fiscal Year Ended June 30, 2022 and U.S. Census Bureau.



## 2022 MUNICIPAL TAX RATE COMPARISON

(OF SELECTED MICHIGAN CITIES)<sup>1</sup>

March 17, 2023

City	Parcel Count 2020	(Estimated) Population 2020 Census	Income Tax City <sup>2</sup>	Total City Millage Rate	Rank City Millage Rate	Property Taxes 2022 (City Only) <sup>3</sup>
Walker*	9,401	25,132	Yes	1.3360	1	\$ 111.57
Saginaw*	21,542	44,202	Yes	7.3830	2	616.55
Grand Rapids*	64,438	18,905	Yes	8.9950	3	751.17
Kentwood	18,535	54,304	No	9.5429	4	796.93
Troy	35,190	87,294	No	10.0154	5	836.39
Novi	22,012	66,243	No	10.2000	6	851.80
Rochester Hills	27,908	76,300	No	10.4496	7	872.65
Norton Shores	11,233	25,030	No	10.5500	8	881.03
Auburn Hills	8,412	24,360	No	10.5602	9	881.88
Portage	19,415	48,891	No	10.6400	10	888.55
Wyoming	26,105	76,501	No	11.8947	11	993.33
Farmington Hills	31,615	83,986	No	12.3806	12	1,033.90
Muskegon*	14,764	38,318	Yes	12.9722	13	1,083.31
Romulus	10,747	25,178	No	13.0780	14	1,092.14
Livonia	44,442	95,535	No	13.2480	15	1,106.34
Burton City	14,256	29,715	No	13.4372	16	1,122.14
Birmingham	11,305	21,813	No	13.5896	17	1,134.87
Kalamazoo	24,688	73,598	No	13.8000	18	1,152.44
 <b>Holland</b>	<b>12,859</b>	<b>34,378</b>	<b>No</b>	<b>13.8692</b>	<b>19</b>	<b>\$ 1,158.22</b>
Adrian	7,805	20,645	No	14.5746	20	1,217.12
Battle Creek*	22,044	52,721	Yes	14.7360	21	1,230.60
Midland	17,860	42,547	No	15.0800	22	1,259.33
Sterling Heights	47,146	134,346	No	15.1858	23	1,268.17
Jackson*	15,151	31,309	Yes	15.9789	24	1,334.40
Mount Pleasant	6,037	21,688	No	16.2500	25	1,357.04
East Lansing	9,410	47,741	No	16.3552	26	1,365.82
Ann Arbor	36,441	123,851	No	16.5720	27	1,383.93
Port Huron*	12,731	28,983	Yes	16.7083	28	1,395.31
Bay City	15,591	32,661	No	16.9615	29	1,416.45
Pontiac*	26,519	61,606	Yes	17.0553	30	1,424.29
Marquette	7,404	20,629	No	17.2139	31	1,437.53
Monroe	8,928	20,462	No	17.3350	32	1,447.65
Royal Oak	28,049	58,211	No	17.4679	33	1,458.74
Westland	30,021	85,420	No	18.8823	34	1,576.86
Flint*	38,567	81,252	Yes	19.1000	35	1,595.04



2022 MUNICIPAL TAX RATE COMPARISON (OF SELECTED MICHIGAN CITIES) <sup>1</sup> March 17, 2023						
City	Parcel Count 2020	(Estimated) Population 2020 Census	Income Tax City <sup>2</sup>	Total City Millage Rate	Rank City Millage Rate	Property Taxes 2022 (City Only) <sup>3</sup>
Lansing*	43,888	112,644	Yes	19.7000	36	\$ 1,645.15
Lincoln Park	15,961	40,245	No	20.9404	37	1,748.73
St. Clair Shores	28,800	58,874	No	20.9950	38	1,753.29
Garden City	12,476	27,380	No	22.2658	39	1,859.42
Wyandotte	11,916	25,058	No	22.7500	40	1,899.85
Madison Heights	13,202	28,468	No	22.9680	41	1,918.06
Ferndale	11,255	19,190	No	23.1345	42	1,931.96
Dearborn Heights	24,795	63,292	No	23.5646	43	1,967.88
Roseville	20,075	47,710	No	23.8494	44	1,991.66
Allen Park	13,513	28,638	No	23.9087	45	1,996.62
Hamtramck*	7,086	28,433	Yes	24.1380	46	2,015.76
Southgate	12,142	30,014	No	24.3936	47	2,037.11
Southfield	31,200	76,618	No	24.5011	48	2,046.09
Taylor	24,804	63,409	No	25.9386	49	2,166.13
Eastpointe	14,644	34,318	No	26.1583	50	2,184.48
Dearborn	37,235	109,976	No	26.6700	51	2,227.21
Warren	59,109	139,387	No	27.2265	52	2,273.69
Detroit*	374,633	639,111	Yes	33.5827	53	2,804.49
Inkster	10,104	26,088	No	33.8414	54	2,826.10
Oak Park	11,675	29,560	No	33.8541	55	2,827.16

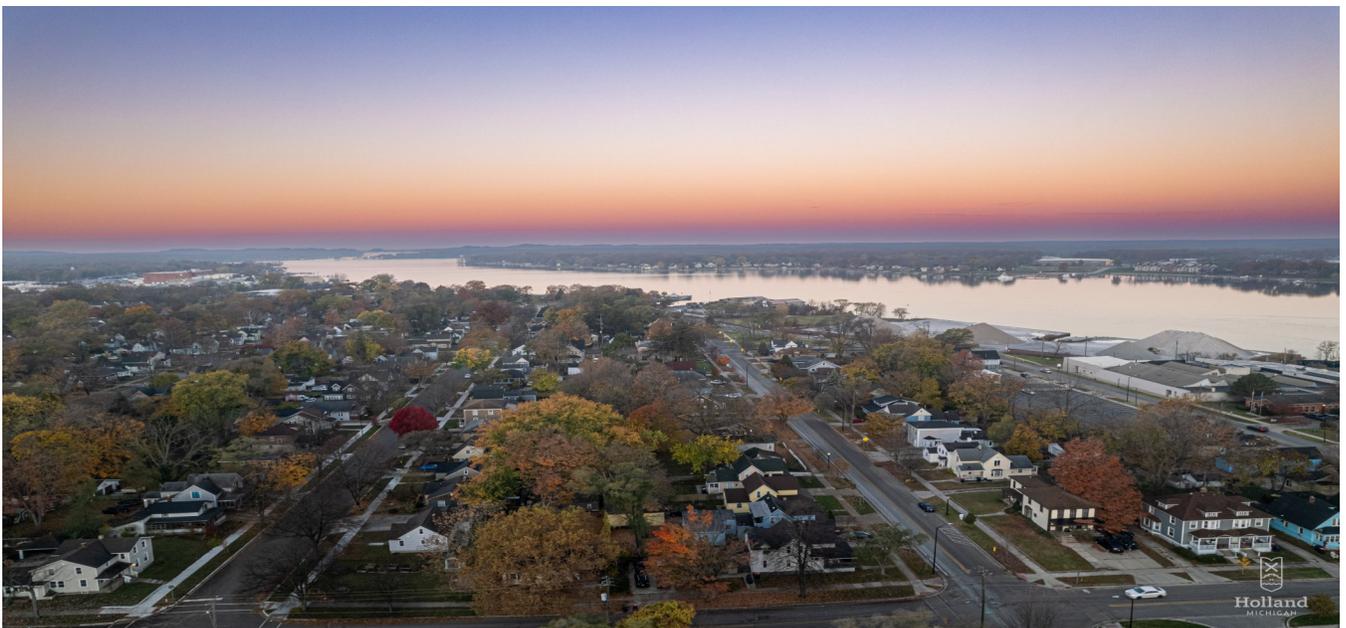
<sup>1</sup>This report was prepared by the City of Holland Assessing Office using information from the Michigan Department of Treasury for selected Michigan cities. The selection criterion was a population of at least 20,000 people. Estimated population provided by 2020 US Census Bureau. Millages issued by other authorities were excluded. For example, the Holland Area Community Swimming Pool Authority millage was not included in the rate for Holland.

<sup>2</sup>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.

<sup>3</sup>These taxes are based on a taxable value of \$83,510, which is the average taxable value of a single-family residence in the City of Holland for 2023.

# BUDGET OVERVIEW



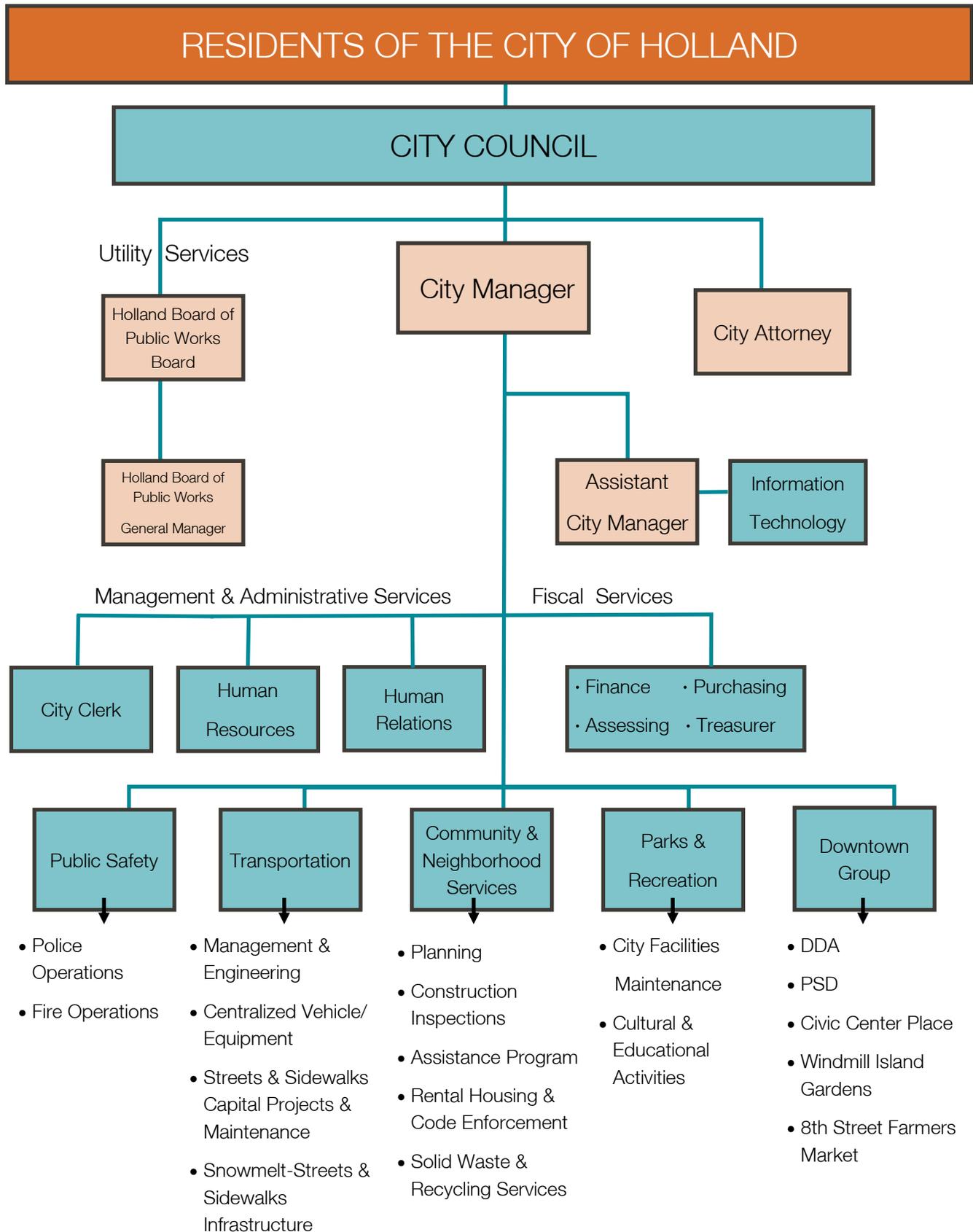


***Vision:*** A vibrant world-class community in a beautiful lakefront environment where people work together, celebrate community and realize dreams

***Mission:*** Maximize Livability

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

- Maintain respect for each other and the public
- Foster a positive environment to accomplish our mission, encouraging and supporting each other to perform our work and reach our full potential
- Perform each responsibility with pride and integrity
- Continually improve channels of communications both internally and externally, being especially mindful to be inclusive of all people and groups in our community
- Encourage participation in the development and improvement of services
- Strive for excellence and satisfaction in the provision of public services
- Recognize our strengths and weaknesses and how we can learn from them
- Build upon 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



## 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 June of 2022. (See complete plan at <https://www.cityofholland.com/DocumentCenter/View/3940/2022-Strategic-and-Business-Plan-20220601pdf>).

## The Process

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

- ◆ The City partners with a local college to conduct a biennial survey measuring resident's experiences that help inform future city planning and services. The most recent survey was completed in 2022 (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 2024 budget events were held on January 4th and January 7th.
- ◆ 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.

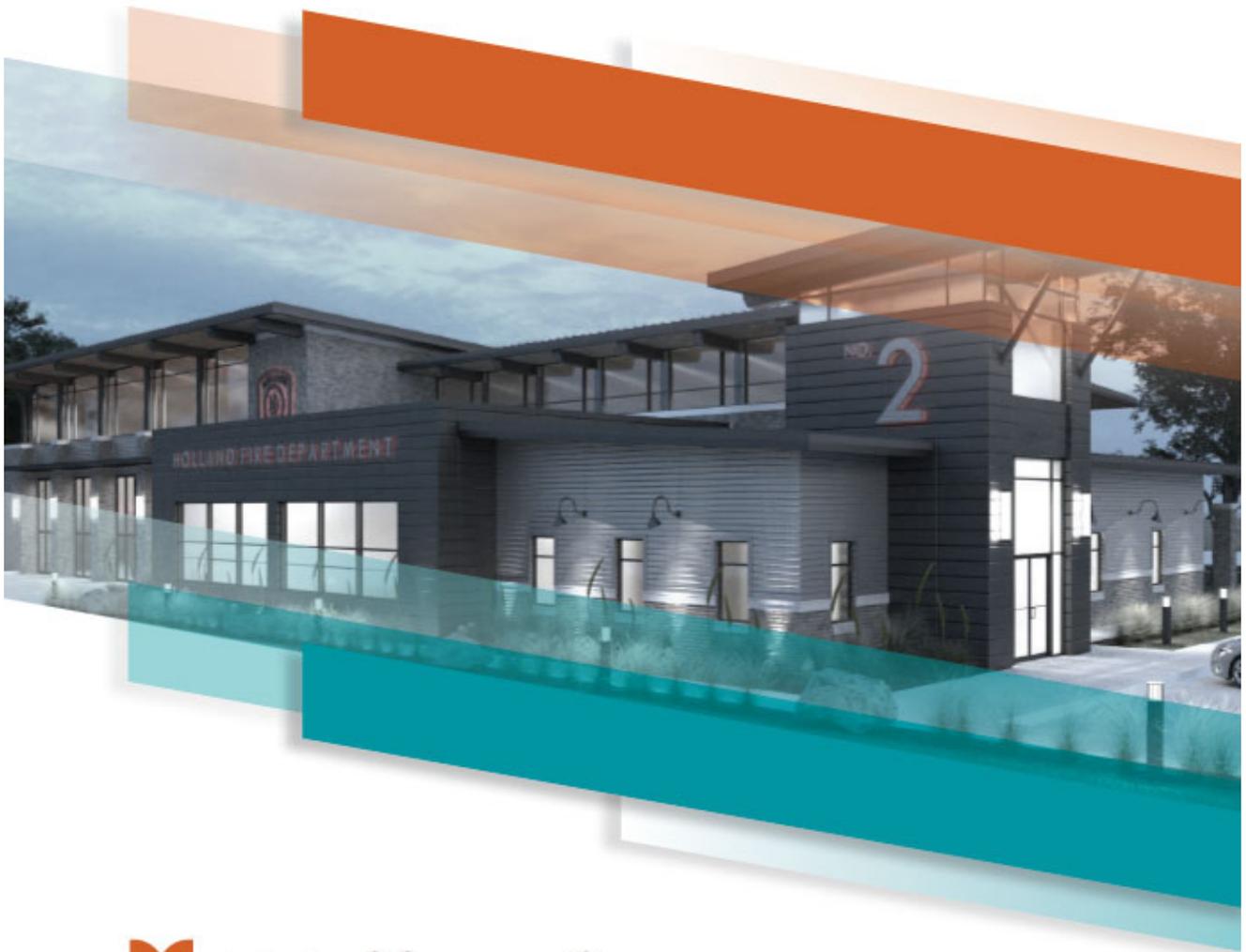
From the input and outcomes of these public events, under the direction of City Council, the City Manager constructs a longer-term strategic plan for the City, with an associated business plan that focuses on the near-term and drives the annual budget. The strategic plan provides a basis of the vision, mission, and values of the City. It transitions by examining the Strengths, Weaknesses, Opportunities, 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 2023 to review the most recent update and provide additional guidance on priorities for the proposed Fiscal Year 2024 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  
**2024**  
BUSINESS PLAN



**Holland**  
MICHIGAN

## CITY OF HOLLAND COUNCIL MEMBERS

Nathan Bocks	Mayor
Tim Vreeman	Ward 1
Jay Peters	Ward 2
Belinda Coronado	Ward 3
Nicki Arendshorst	Ward 4
Scott Corbin	Ward 5
Dave Hoekstra	Ward 6
Quincy Byrd	At-Large
Lyn Raymond	At-Large



*Group photograph—  
Front row (standing, from left to right): Scott Corbin, Lyn Raymond,  
Nicki Arendshorst (seated), Belinda Coronado  
Back row (standing, from left to right): Tim Vreeman, Dave Hoekstra,  
Nathan Bocks, Jay Peters, Quincy Byrd*

## LEADERSHIP TEAM

Keith Van Beek	City Manager
Matt VanDyken	Assistant City Manager
Kathy Grimm	City Clerk
Jennifer Orme	Human Resources
Lynn McCammon	Finance
Matt Messer	Public Safety Services
Brian White	Transportation
Mark Vanderploeg	Community & Neighborhood Services
Andy Kenyon	Parks & Recreation
Esther Fifelski	Human Relations

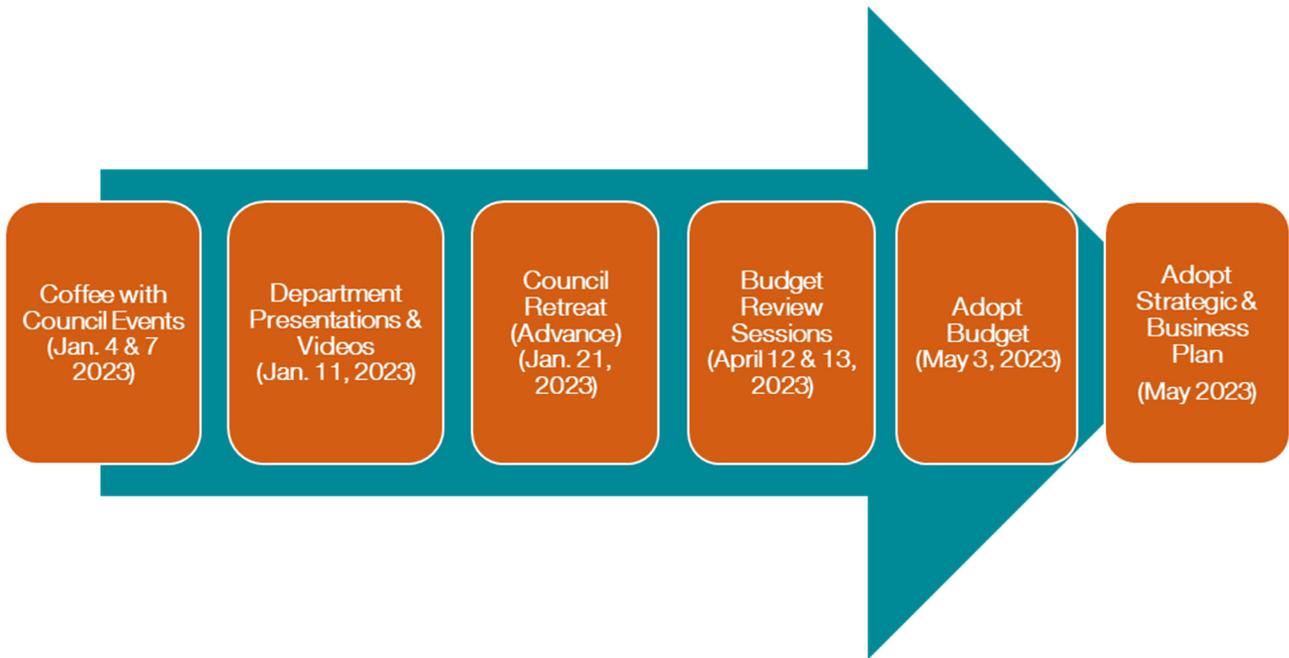
## TABLE OF CONTENTS

- Strategic Planning Overview
- Vision, Mission, Value Statements
- Strengths, Weaknesses, Opportunities, Threats (SWOT) Analysis
- Category Ranking
- City Council Priorities
- Goals, Objectives, Strategies:
  - Goal 1: To Maintain and Improve a Strong Financial Position
  - Goal 2: To Enhance Connections with Stakeholders
  - Goal 3: To Continually Improve the City Organization
  - Goal 4: To Provide Quality Services to All Stakeholders

## 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 Business Plan that identifies strategies and resources to achieve desired outcomes.

The 2024 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 2024. This is represented in the graphic below:



Once adopted, both the budget and the strategic and business plan guides the use of resources and staff work for the following year. Every item on City Council 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. (The Action Request form has been attached for reference.)



## ACTION REQUEST FORM

<b>Requesting Department:</b>			<b>Submitted By:</b>			<b>Meeting Date:</b>		
City Manager			Keith Van Beek			June 1, 2022		
<b>Agenda Item:</b>						<b>Agenda Item #:</b>		
Adoption of the 2023 Strategic Plan and Business Plan						12E6.6		
<b>Meeting Type:</b>		City Council Regular		<b>Attachments:</b> Proposed Strategic and Business Plan for 2023				
<b>Suggested Caption / Motion / Recommendation:</b>								
It is recommended that City Council accept as information the 2023 Strategic Plan and Business Plan as a framework document to define the goals that Council and the Leadership Team will deliver over 2023.								
<b>Summary of Request:</b>								
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 Business Plan that identifies strategies and resources to achieve desired outcomes. The 2023 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 2023.								
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.								
<b>Financial Information</b>								
<b>Total Cost:</b> 0		<b>General Fund Cost:</b> 0		<b>Included in the budget:</b> Yes No NA				
<b>If not included in budget, recommended funding source:</b>								
<b>Action is related to the Strategic Plan and Business Plan</b>								
<b>Goal:</b>								
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								
<b>Objective:</b>								
What do we want to do; What will we do to get there; and How will we know our actions were effective								
<b>City Manager</b>		<b>Recommended</b> X		<b>Not Recommended</b>		<b>Without Recommendation</b>		
<b>Board/Commission/Committee Approval Date:</b> NA								

## VISION, MISSION, VALUE STATEMENTS

### VISION

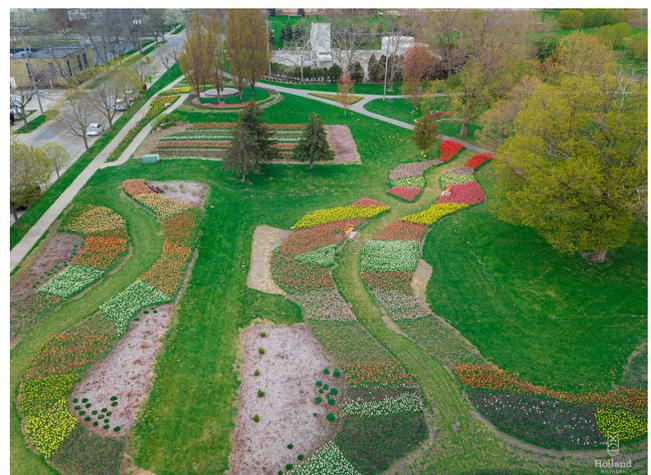
A vibrant, world class community in a beautiful lakefront environment where people work together, celebrate community, and realize dreams.

### 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 Leadership Team members examined the strengths, weaknesses, opportunities, and threats affecting the City as a whole. The items in each category are not ranked by importance, nor is this intended to be an all-inclusive list. In addition, the items identified provide a view of potential issues that may impact the environment in which the City provides services in the near- or long-term future.

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 DEI
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)

Council Retreat
January 21, 2023



## CATEGORY RANKING

Goal	Weighted Vote	Category Ranking	# of Votes	Weighted Vote
<b>Financials</b>	<b>31</b>	Long-term Financial Plan	6	83
		Economic Development - Balance Growth and Impacts	4	69
		Municipal Capital Improvement Fund (MCIF)	5	66
		Housing - Affordable and other (Diversity/Diversity)	4	43
		MCIF Projects: Fire Stations; Greenhouse; Finance Office Remodel; DeGraaf Nature	3	34
		MCIF Project: City Hall exterior	2	22
		MCIF Project: Centennial Park	3	19
		Finance: Annual budget process - Enhanced Capital Plan documentation	1	18
		MCIF Project: Band Shell	3	13
		<b>Connections to Stakeholders</b>	<b>36</b>	Macatawa Area Express (MAX) - Dynamics/Service
Diversity, Equity & Inclusion (DEI) External Work-Community/PSD/Downtown	5			71
What Council does? Communicate better to community	5			47
Neighborhood Involvement: Ex: South Shore Village/HRC	4			47
Community Enhancement Program at Macatawa Area Coordinating Council (MACC)	4			47
City Manager: Regional Partnerships (Allegan, Fillmore, Water Extension)	4			35
City Manager: Homelessness	3			33
Civic Education and Engagement (Citizen Academy)	2			23
Citizen/Volunteer Ownership	3			23
HeartSafe Community	1			12
<b>Organizational Improvement</b>	<b>51</b>	Holland Civic Center Place - Operational, capital, budget, evaluation	6	72
		Maintain/Maintain/Maintain (What Services We Have)	5	62
		Diversity, Equity & Inclusion (DEI) Internal Work-Human Resources & Human Relations	3	53
		Human Resources: Hiring and Retention	6	46
		Take Care of Facilities - Fit-It-First	6	44
		Projects: Ice Rink, Fiber, Waterfront Holland, etc./	3	40
		"Staff Bandwith" Discuss/Unpack	4	38
		Public Safety: Potential future increase to fire command	2	25
		City Manager: Waterfront Holland	3	24
		Talent and Workforce Issues	1	19
		City Manager: Recreation Center planning	2	16
		City Manager: Outdoor Ice-Skating Park	3	12
Human Resources: Employee Hiring and Development	2	12		
<b>Quality Services</b>	<b>52</b>	HBPW: Broadband construction starts in 2023; completion expected in 2026	5	59
		City Elections	4	47
		Affordable Housing	4	43
		Update Master Plan	4	41
		Public Marina	5	41
		City Manager: Mobile Command Unit	4	41
		Finance: Implement New Finance System	3	41
		Transportation: 6th Street Reconstruction Project	2	36
		Neighborhood Improvement Committee (NIC) Report Review	2	33
		Transportation: Incorporate HBPW vehicles into the Vehicle Maintenance Operations	2	26
		Parks and Recreation Five-Year Master Plan	3	26
		Transportation: Planning for Fleet Maintenance/Incorporation of Electric Vehicles	3	24
		Transportation: Sidewalk Projects	3	23
		Transportation: Support new hires and seek out best candidates	2	23
		City Clerk's Office: Budgeting for safe, secure and accurate elections	2	23
		Finance: Policies - Formalized Fund Balance & Debt Management policies	1	17
		Human Resources: Employee Safety	1	16
		Neighborhood Connector Program	2	12

CITY COUNCIL PRIORITIES 2023



STRONG FINANCES

- ✓ Maintain long-term financial forecast
- ✓ Update 50-year Municipal Capital Improvement Fund
- ✓ Significant industrial and residential growth

QUALITY SERVICES

- ✓ Holland Fiber implementation
- ✓ Ice Rink Project
- ✓ Waterfront Holland

CONNECTIONS TO  
STAKEHOLDERS

- ✓ Diversity, Equity, and Inclusion (DEI) Partnerships
- ✓ Establish Citizen Academy
- ✓ Regional Partnerships (MAX, LAUP, and others)

ORGANIZATIONAL  
IMPROVEMENT

- ✓ Fire Stations Upgrades
- ✓ Holland Civic Center Place Evaluation
- ✓ Maintain Services within Budget





## Goal 1: To Maintain and Improve a Strong Financial Position

	What do we want to do	What will we do to get there	How will we know our actions were effective
		Strategy, Tactic, Deliverable	Assignment, Timeline
			Outcomes
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 1st meeting in May  Annually City Council adopts a budget on time without deficits.
1.2	Adopt a long-term plan for the Municipal Capital Improvement Fund (MCIF).	Maintain a plan that matches needs with funding, so Council can prioritize projects (ice rink, recreation center, roof repairs, etc.)	Assistant City Manager Finance Adopt annually as part of the budget in May  The City is able to fund facility, park and equipment needs.
1.3	Adopt a 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.
1.4	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 consider housing policies, strategies, and projects that address housing in the City.	Community & Neighborhood Services (CNS) - Housing Next Ongoing  The City has housing options for all residents.
1.6	Implement strategies to address pension & 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	Facilitate succession plan and economic development role in CNS Director position.	Utilize this position to increase focus on several priorities, including; economic development, housing, and sustainability.	CNS Ongoing  The City sees a return on the increased investment in related Council priorities.
1.8	Maintain current tax rate.	Evaluate the millage rate annually, informed by a long term budgetary perspective.	Finance Annually as part of the budget  The City remains competitive with providing quality services at value.



## Goal 2: To Enhance Connections with Stakeholders

	What do we want to do	What will we do to get there	How will we know our actions were effective	
		Strategy, Tactic, Deliverable	Assignment, Timeline	
			Outcomes	
2.1	Maintain and enhance regional partnerships with stakeholders. Focus this year includes; MAX Transit, MACC Community Enhancement Program, and HeartSafe community efforts.	Examine opportunities for increased cooperation and collaboration with stakeholders.	All Departments Ongoing	The City is recognized as a trusted partner and collaborator.
2.2	Continue work on the priority of Diversity, Equity and Inclusion (DEI), specifically with focus on external partnerships.	Maintain and deepen partnerships with other organizations so that we become a larger community that is diverse, equitable, and inclusive. Examples include; LAUP, LEDA (Welcoming Ottawa), Downtown PSD, OTL and others.	All departments Ongoing	The City is a welcoming place to live, work, and visit. Evaluate in citizen survey on biannual basis.
2.3	Provide effective information and citizen engagement plans for large City initiatives (Waterfront Holland, Holland Fiber, Master Plan Update, and others).	Provide a budget and staffing resources for effective public information plans on important programs.	Mayor – Council All Departments Ongoing	Citizens are provided information they need on large City initiatives or questions.
2.4	Maintain and expand programs that connect citizens to city government, increasing city engagement and improving civic discourse.	Council will consider opportunities and associated cost for citizen engagement programs. Implement Citizen Academy in FY2024.	Mayor - Council April 2024	Citizens are aware of and involved in City government.
2.5	Council has a budget for and participates in trainings and community events.	Council is informed of opportunities and regularly attends trainings and community events.	Council Ongoing	Council is involved in the community and has access to desired training.
2.6	Maintain and improve communications to promote and market Holland.	Expand Public Information Coordination to full-time status.	Assistant City Manager Ongoing	Information is known locally and regionally on City events.
2.7	Implement recommendations of the BCC report, connecting with potential citizen volunteers. Continue focus on neighborhood opportunities, like South Shore Village planning or neighborhood connector programs.	Improve the web presence and communication tactics to inform and engage citizens to serve on our BCCs.	Council All Departments	We have an active and engaged group of citizens that reflect our community and serve on our BCCs.



## Goal 3: To Continually Improve the City Organization

	What do we want to do	What will we do to get there	How will we know our actions were effective
		Strategy, Tactic, Deliverable	Assignment, 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 has an effective performance evaluation system in place.	The City implements and maintains an effective performance evaluation system for all employees.	Human Resources Ongoing  The City employees are regularly evaluated in order to increase their effectiveness.
3.3	City has an effective staff training and development program in place for our employees.	The City has an adequate budget and provides for the development of our employees.	Human Resources Ongoing  City employees are engaged and prepared to provide excellent services to the community.
3.4	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. The City also is advancing the best hiring and retention strategies.	Human Resources Ongoing  The City is able to attract and retain the highest quality employees.
3.5	Maintain and enhance the culture of collaboration and teamwork among City departments, including a focus on internal DEI 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: Broadband, Community Energy Plan, Capital improvements, Holland Fiber, Waterfront Holland, Ice Rink and more.	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	Continue to monitor and make needed changes to staffing levels and the challenges in competing for talent in the workplace.	As the community grows and we add new amenities, monitor and provide for staffing levels to meet citizen demand for services.	City Manager Human Resources Ongoing  The City is able to provide for citizen services and maintain facilities without burdening existing staff.
3.8	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 do	What will we do to get there	How will we know our actions were effective
		Strategy, Tactic, Deliverable	Assignment, Timeline
			Outcomes
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; fire stations, community partnerships, Crisis Intervention Team (CIT), hiring and staffing, mobile command unit.	Police and Fire Operations Ongoing
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; master plan update, sustainability education plan, NIC flourishing neighborhoods report, neighborhood connectors.	Community and Neighborhood Services Ongoing
4.3	Parks and Recreation - provide a beautiful community with ample leisure and recreation options.	Specific areas of emphasis include; preparation for Recreation Center planning, additions to cemeteries, incorporate new staffing, "fix-it-first" facility approach, prep for ice rink staffing, Five-Year Park Master Plan.	Parks and Recreation Ongoing
4.4	Transportation Services - provide a well maintained and effective infrastructure.	Specific areas of emphasis include; additional fleet maintenance and staffing, alternative fuel vehicle/ equipment projects (6th Street), and sidewalk / non-motorized enhancements.	Transportation Services Ongoing
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, implementation of CEP goals/targets, several capital projects, Holland Fiber implementation.	HBPW Ongoing
4.6	Management/Administrative Services - provide effective leadership and support for citizens and operations.	Specific areas of emphasis include; leadership culture, long-term financial plan, large project management, elections, new finance system.	City Manager, Finance, Human Resources, Clerk, and Human/International/ Youth Relations
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, manage growth and success at DDA/PSD, evaluate contract for management of HCCP, preparation for streetscape refresh, DEI focus at PSD.	Assistant City Manager, DDA, PSD, WIG, & HCCP



## 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 2024 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 25-35% 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 six-year plan of capital projects, including major renovations to infrastructure assets, to be used as a guideline for short-term and long-term capital budgeting. Proposed projects will be reviewed and prioritized for accuracy of cost and consistency with the City's goals and objectives. Staff will be diligent in identifying possible outside funding sources that minimize the need for additional debt.

## Introduction

The City of Holland has a robust strategic planning effort, which establishes goals and objectives for the organization. Long-term planning is an extension of strategic planning and 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 service and infrastructure goals identified in the strategic plan (see complete plan at <https://www.cityofholland.com/DocumentCenter/View/5224/2023-Strategic-and-Business-Plan-20220601.pdf>).

The City has prepared a 10-year Financial Forecast for the fiscal years ending June 30, 2024 through June 30, 2033. The forecast focuses on the General Fund, which is the City's main operating fund, and incorporates the long-term capital plan 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 and 50-Year Capital 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.

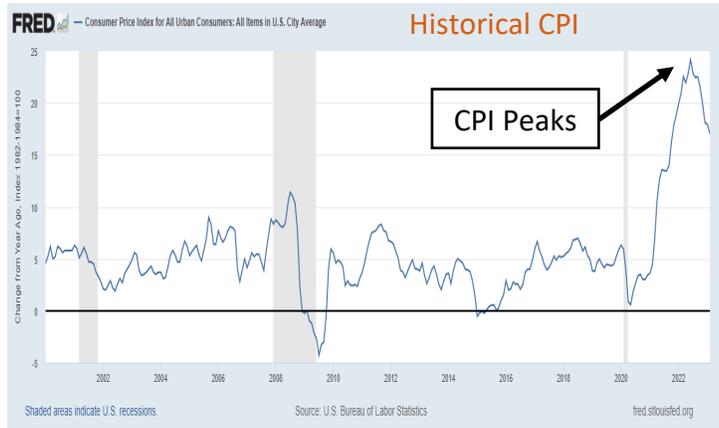
## Executive Summary

The City has a history of conservative management of finances, which enabled the City to not only survive the challenges of the COVID-19 pandemic, but end FY 2022 with General Fund reserves near the top of the policy recommended range. As we look forward to the future, inflationary pressures stress the near future budgets leading to a declining fund balance over the next few years. However, this trend begins turning around starting in FY 2027 as U.S. macroeconomic data is forecasted to return to levels consistent with the years prior to the pandemic and several outstanding debt issues, including the 2015 pension bond, are paid in full allowing the millage to be redirected to operations. Additionally, several economic development incentives related to projects approved coming out of the last recession begin to expire which increases taxable value. 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.

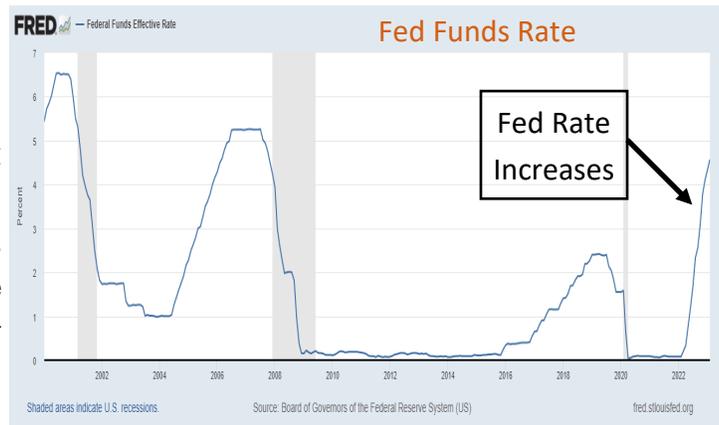
## Economic Overview

### Inflation

Inflationary pressures that surfaced in the last part of 2021 driven by increased consumer spending, supply chain disruptions, a tight labor market, and the ongoing Ukraine/Russia conflict peaked in 2022 and are starting to show signs of improvement. While improving, inflation still remains a concern on both the national and local levels for FY 2024, but is projected to return to the 2% range in 2025. On a local level, the supply chain issues have improved slightly, but continue to impact City procurement, especially vehicles and equipment, resulting in both increased pricing and delays in receipt of certain goods and services. On a positive note, the City is now seeing an increase in bidders for projects, which is expected to improve pricing on some larger projects.



In an attempt to tame inflation, the Federal Reserve implemented a series of interest rate increases beginning in May of 2022. After several increases, the Fed Funds target rates is now 4.5%-4.75% and the Federal Reserve has signaled plans for potential future rate increases as needed.



### Recession Outlook

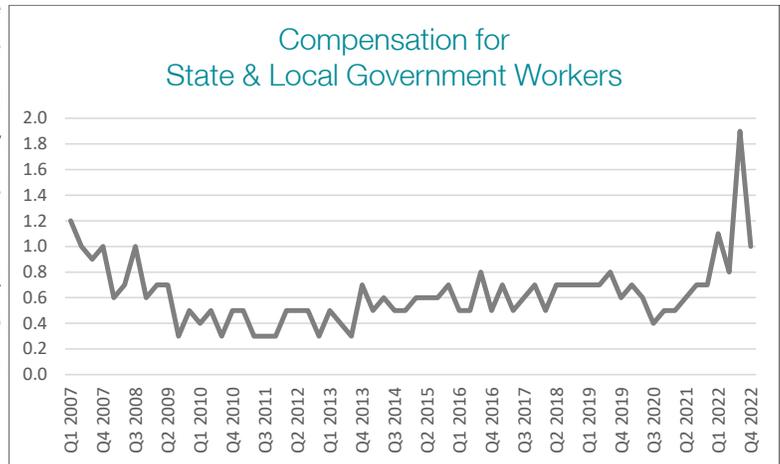
In accordance with many national economic forecasts, a report from the University of Michigan Department of Economics “The Michigan Economic Outlook for 2023-2024” predicts a recession is likely to arrive in the next eighteen months. However, the report suggests that Michigan is poised to weather a potential recession better than the 2008-2009 Great Recession, partly due to the continued backlog of automobile supply as well as recent investments related to electrification efforts for the automobile industry.

While it remains unseen as to whether or not the country enters a recessionary period, the City will maintain its conservative approach to finances and monitor any potential threats related to a possible recession. In addition, the City has recently increased its General Fund reserves, which will help buffer against potential impacts of a future recession.

## Economic Overview

### Labor Market

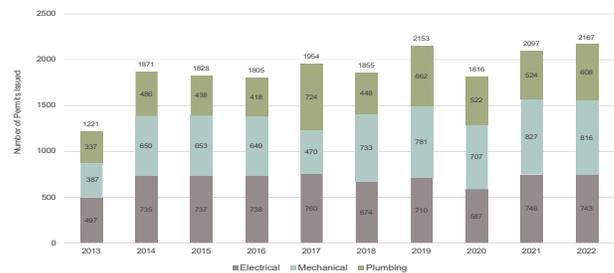
The employment market remained strong and wages increased sharply during calendar year 2022 due to the rising cost of living and competition for qualified personnel. As the Bureau of Labor Statistics chart of Compensation for State & Local Government Workers illustrates, this trend is beginning to change on the national level. At the local level, the City has experienced challenges in hiring certain positions, especially temporary and part-time positions as well as positions requiring specialized skills. However, the City continues to be a desirable employer for full-time hires, so does not anticipate any negative impacts in the coming years.



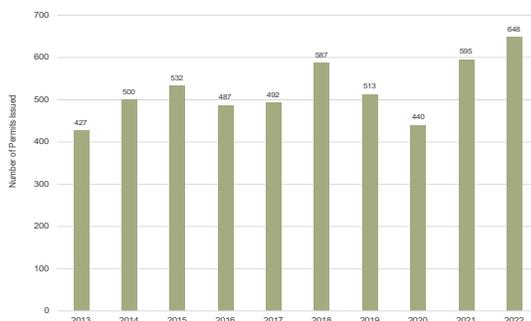
### Housing Market

Home building and home buying fell sharply on a national level as mortgage rates nearly doubled from their lows. On the local level, the City continued to experience significant growth in new commercial/industrial developments and residential housing projects, with several large projects in various stages of the development process. Local existing residential home sales have started to slow slightly as mortgage interest rates have increased, but demand for housing remains strong.

**Number of Electrical, Mechanical, Plumbing Permits Issued  
Community & Neighborhood Services**



**Number of Residential Permits Issued  
Community & Neighborhood Services**



While building permits have declined on the national level, the City building permits for both large projects and home owner updates continue to track higher than anticipated.

## Forecast Assumptions

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

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

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

The following chart highlights some of the key revenue and expenditure forecast assumptions. Additional detail can be found later in this report.

Category	Assumption Basis	Current Trend	Future Challenges/Opportunities
<b>REVENUES</b>			
Property Tax	CPI <sup>(1)</sup> , 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		Increase near-term (LG expansion), long-term downward trend (energy conservation)
<b>EXPENDITURES</b>			
Salaries/wages	ECI <sup>(2)</sup> , Wage Progression Factor		Tight Labor Market, Need for additional personnel
Pension Unfunded Liability	MERS Estimates		Closed Plans (positive) Actuarial Assumption Changes (downside risk)
Employee Benefits	Historical Trend		Positive impact of Health Savings Account (HSA) plan options & Wellness Program
Supplies, Contractual	PCE <sup>(3)</sup>		Inflation, Supply Chain

<sup>(1)</sup> CPI: Consumer Price Index

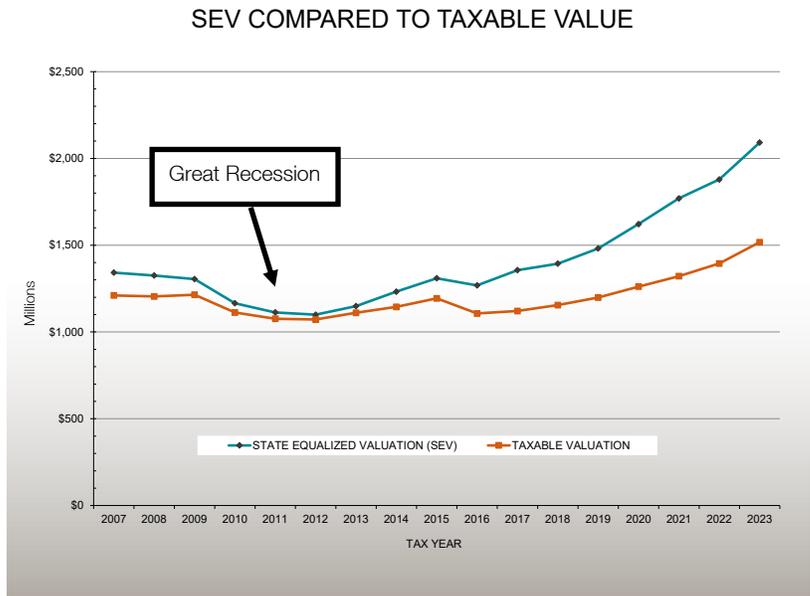
<sup>(2)</sup> ECI: Employment Cost Index

<sup>(3)</sup> PCE: Personal Consumption Expenditures

## 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 42% of total revenues. Property *equalized* values (State Equalized Values, or SEV) which are based on the property assessed values increased by 11% for tax year 2023, 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 8.4% 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 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: 5% in 2024; 3.0% declining to 2.1% in years 2 through 5; 2.2% increasing to 2.3% in years 6 through 10.
- o *new growth* estimate based on historical growth in the City: 1.6% for the first five years of the forecast and then decreased to 1.0% for the remaining term to reflect reduced open buildable land in the City.
- o *millage rate* projected as the current general operations millage (9.1562) adjusted for any additional millage that can be redirected from debt service as debt obligations are paid off. Projected operational millage ranges from 8.9458 in FY 2025 to 9.2967 in FY 2033. 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.

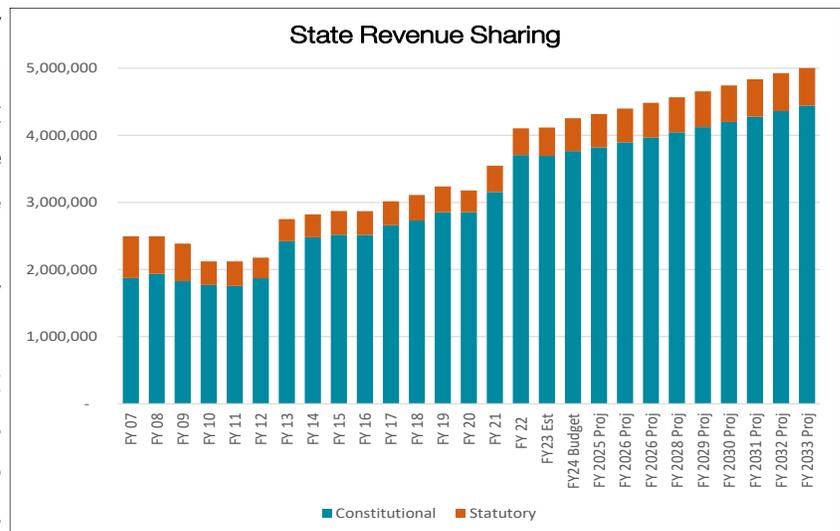
Personal Property Tax Reimbursement (continued): Outlook - Uncertain

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 fiscal year 2022 and effective for tax year 2023, the state increased the threshold for small business exemption from \$80,000 to \$180,000 of which the full impact of this latest action remains unclear. Given the complexity of the calculation and lack of available data surrounding inputs in the formula, this revenue source was conservatively budgeted at zero growth for the General Fund for the entirety of the forecast.

State Revenue Sharing: Outlook - Monitoring

State revenue sharing consists of both constitutional and statutory payments. Constitutional payments are calculated as a percentage of total state sales tax revenue, distributed based on population and not subject to legislative changes. Statutory payments have been distributed based on a formula rather than per capita. While the pool of funds available for distribution is based on sales tax collections, this funding source has been cut several times over the past decade. Prior to 2010, statutory payments accounted for more than 25% of this revenue source, but now only represents 12%. The state recently proposed a one time increase of 5% in the base and an additional 5% of the statutory payments for FY 2024. In addition, legislation has been introduced that would establish a trust fund for this revenue source as an attempt to provide future diversion of this revenue source.



The Michigan Department of Treasury forecasts the current year and future budget year, which provides the basis for the FY 2024 budget. The remaining years are based on the long-term growth of total revenue sharing payments since 2007 (1.9%), which serves as a conservative indicator of future sales tax collections given the past history of state diversions from this revenue source.

Other Revenues: Forecast by Category

Other revenues are forecast as follows:

- \* Building, Mechanical, Plumbing, and Electrical Permits: As the chart below illustrates, the City has experienced significant growth in the industrial sector in recent years. These large



projects have significant building permits. This category is forecasted to grow by 2%, which is based on the historical trend, excluding the 2023 estimate as this was primarily driven by a few large projects.

- \* Charges for Services, License & Permits (excluding building related), Fines & Forfeits: Increase of 2% for the length of the forecast, conservatively budget on lower end of historical data.
- \* Transfers from Other Funds: Utility dividend based on projections provided by HBPW with longer-term projected decline corresponding to fluctuations in electric utility revenues as the portfolio composition changes. 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. The remaining years were forecast to decline by 1.5% per year to reflect energy conservation efforts.

## General Fund Expenditures

Personnel Expenditures: Outlook - Monitoring Wage Inflation & Future Growth

Personnel costs comprise almost 70% of total General Fund expenditures. After the great recession, approved positions decreased from a high of 223 full-time positions in fiscal year 2003 and remains below that level, with only 200 full-time positions in fiscal year 2024. Included in General Fund wages are employees represented by two bargaining units. The forecast for personnel wage expenditures will be based on the Employer Cost Index (ECI), which ranges from a high of 4.0% in FY 2025, declining steadily for the next four years and ends at 3.2% for the last five years of the forecast. This factor is adjusted for a wage progression factor based on the City's six step wage scale.

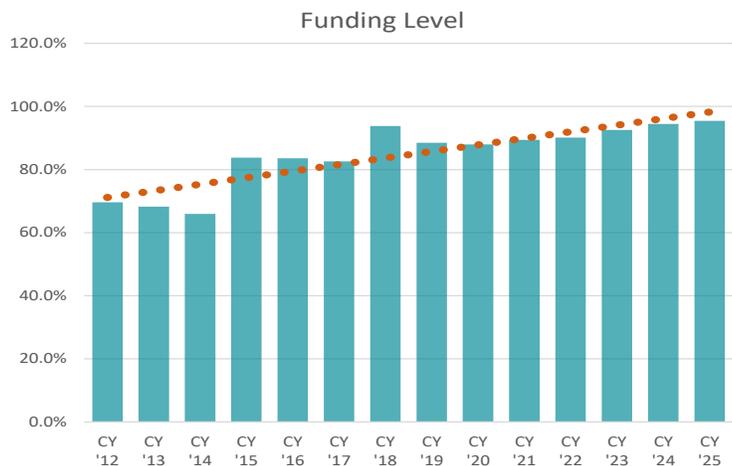
## General Fund Expenditure Assumptions

### Health Insurance: Outlook - Stable

The City maintains a self-funded health insurance plan for employees. To help manage cost increases, the City has placed greater emphasis on the high deductible plans, incentivizing participation in these plans and adding a wellness program. As a result, the City's increases have generally been less than the open marketplace. The forecast will conservatively reflect a 3% increase in the first five years, reflective of recent trend and adequacy of reserves. Long-term this expenditure category will conservatively be forecast at 6%, in-line with general market conditions.

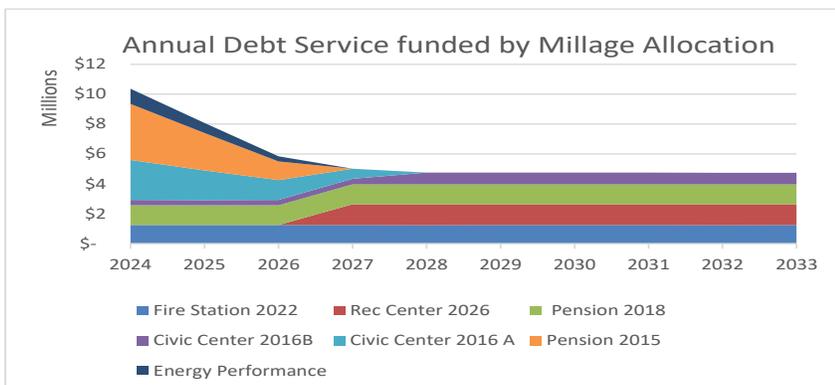
### Pension Cost: Outlook Increasing (short term) Stable (long term)

In response to increasing pension costs, the City took steps to transition from defined benefit pension plans to defined contribution plans and in 2003 successfully implemented this change for non-union employees and in 2018 implemented the change for union employees. With the defined benefit plans closed, the City issued pension obligation bonds, one for the non-union in 2015 and a second for the union plan in 2018. The forecast includes a "normal cost" assumption of 8% of employee salaries based on the current employee benefit plan. The payment of the remaining unfunded liability for the closed defined benefit plans will be based on the MERS projections.



### 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.



## 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.

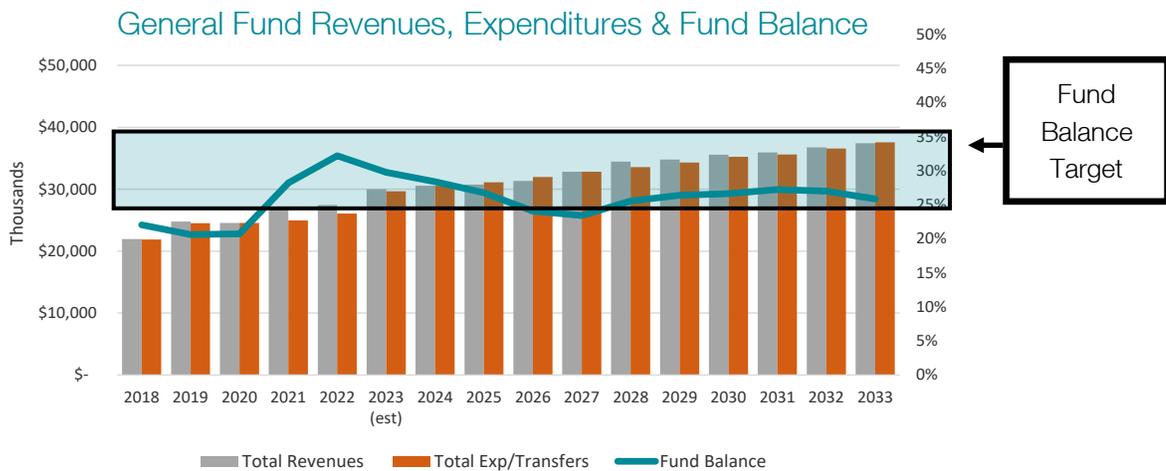
### City of Holland General Fund Summary

For the Fiscal Years 2024 through 2033

	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033
	Estimate	Proposed	Forecast								
Total Fund Balance, July 1	\$ 8,400,905	\$ 8,840,633	\$ 8,681,563	\$ 8,328,720	\$ 7,699,185	\$ 7,692,835	\$ 8,579,998	\$ 9,060,241	\$ 9,387,583	\$ 9,702,649	\$ 9,872,338
-- FUNDING SOURCES --											
Funding Sources											
Property Taxes	\$ 12,173,100	\$ 13,598,700	\$ 14,159,652	\$ 14,772,313	\$ 15,612,034	\$ 16,446,532	\$ 16,737,829	\$ 17,401,788	\$ 17,902,849	\$ 18,655,438	\$ 19,283,840
License & Permits	2,253,500	1,273,500	1,295,196	1,321,099	1,347,521	1,374,470	1,401,958	1,429,997	1,458,597	1,487,770	1,517,525
Federal Grants	750,200	406,000	235,055	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000
State Revenue Sharing	5,662,955	5,907,905	5,971,703	6,053,726	6,137,307	6,222,477	6,309,265	6,397,702	6,487,819	6,579,648	6,673,222
Local Unit Contributions	136,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
Charges for Services	1,879,542	2,047,640	2,088,593	2,130,364	2,172,971	2,216,430	2,260,759	2,305,973	2,352,092	2,399,134	2,447,117
Fines & Forfeits	130,250	130,300	132,906	135,564	138,275	141,040	143,860	146,737	149,671	152,665	155,718
Interests & Rents	572,200	486,155	697,943	697,988	690,157	671,379	677,917	720,603	520,659	514,302	506,659
Other Revenue	30,906	67,473	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100
Transfers In	6,422,033	6,528,091	6,041,031	6,045,014	6,538,401	7,193,497	7,086,006	6,980,128	6,875,838	6,773,113	6,671,928
Budget Stabilization	154,070	-	-	-	-	-	-	-	-	-	-
Total Sources	\$ 30,164,756	\$ 30,585,764	\$ 30,772,179	\$ 31,347,168	\$ 32,827,766	\$ 34,456,925	\$ 34,808,695	\$ 35,574,028	\$ 35,938,625	\$ 36,753,169	\$ 37,447,108
-- FUNDING USES --											
Funding Uses											
Personnel Services	19,311,738	19,600,808	20,347,852	21,050,982	21,744,542	22,313,412	22,934,475	23,712,595	23,946,809	24,767,988	25,637,347
Supplies/Maintenance	1,632,143	1,643,579	1,687,956	1,725,091	1,761,318	1,796,545	1,832,476	1,869,125	1,906,507	1,942,732	1,979,645
Contractual	1,212,932	1,207,315	1,239,914	1,267,194	1,293,806	1,319,683	1,346,078	1,372,999	1,400,459	1,427,068	1,454,181
Other Revenue	5,516,755	6,002,233	6,082,389	6,148,582	6,212,460	6,273,936	6,336,026	6,398,736	6,462,076	6,522,848	6,584,200
Capital Outlay	254,047	195,600	90,939	90,939	90,939	90,939	90,939	90,939	90,939	90,939	90,939
Transfers Out	1,709,413	1,208,729	1,181,972	1,182,131	1,201,867	1,228,070	1,223,771	1,219,536	1,215,364	1,211,255	1,207,208
Contingencies	50,000	727,500	494,000	511,784	529,185	547,177	564,687	582,757	601,405	620,650	640,511
Budget Stabilization	38,000	159,070	-	-	-	-	-	-	-	-	-
Total Uses	\$ 29,725,028	\$ 30,744,834	\$ 31,125,022	\$ 31,976,702	\$ 32,834,116	\$ 33,569,762	\$ 34,328,451	\$ 35,246,687	\$ 35,623,558	\$ 36,583,480	\$ 37,594,031
-- ESTIMATED ENDING FUND BALANCE AT JUNE 30 --											
Net Surplus (Deficit)	\$ 439,728	\$ (159,070)	\$ (352,843)	\$ (629,535)	\$ (6,349)	\$ 887,163	\$ 480,244	\$ 327,341	\$ 315,067	\$ 169,690	\$ (146,923)
Total Fund Balance, June 30	\$ 8,840,633	\$ 8,681,563	\$ 8,328,720	\$ 7,699,186	\$ 7,692,836	\$ 8,579,998	\$ 9,060,242	\$ 9,387,583	\$ 9,702,649	\$ 9,872,339	\$ 9,725,416
Fund Balance %	29.7%	28.2%	26.8%	24.1%	23.4%	25.6%	26.4%	26.6%	27.2%	27.0%	25.9%

## General Fund Reserves

The City’s Fund Balance Policy recommends an ending unassigned fund balance between 25% 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 in the near term, landing just below the target minimum of 25% before turning around in FY 2027 and staying within the targeted range for the remainder of the forecast. As noted earlier, the assumptions are based on the best information available at the time of the forecast and the City will continue to monitor this in light of changing economic data that may impact the forecast.



## Challenges and Opportunities

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

### *State and Local Fiscal Recovery Funds (SLFRF): Opportunity*

In 2021 the Federal Government approved the SLFRF program which provides funding to local governments across the country to support their response to and recovery from the COVID-19 health emergency. The City was allocated \$8.4 million in SLFRF funding and elected the SLFRF lost revenue standard allowance available to those entities that received less than \$10 million. After careful consideration of the potential options for the use of this funding, the City designated a portion for staffing costs in the FY 2023 operational budget and \$4.2 million towards a City broadband project. The remaining is currently reserved as the City monitors the current potential for a recession and determines the best use for the remaining funds.

## Challenges and Opportunities (continued)

### *Property Tax Revenue: Impact of State Limitations (Challenge)*

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

### *State Revenue Sharing: Monitoring Impact of Inflation and State Diversions (Challenge/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 fifteen years. As the prospect of a recession grows, the City will be carefully monitoring this revenue source for any possible reductions if the state looks to solve their own financial challenges (challenge). However, legislation has recently been 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).

### *Personnel Expenditures: Monitoring Wage Inflation & Future Growth (Challenge), Pension Debt Repayments (Opportunity)*

A record number of employees left the workforce during the pandemic, contributing to a labor shortage on the national level. As a result of increased competition for employees, wages and benefits have increased on the national level. While the City of Holland continues to be an employer of choice for full-time employees, filling certain technical positions and temporary positions has presented a recent challenge. In addition, full-time employee count remains below 2008 levels, even though service levels have increased. The City will continue to monitor the impacts on future budgets.

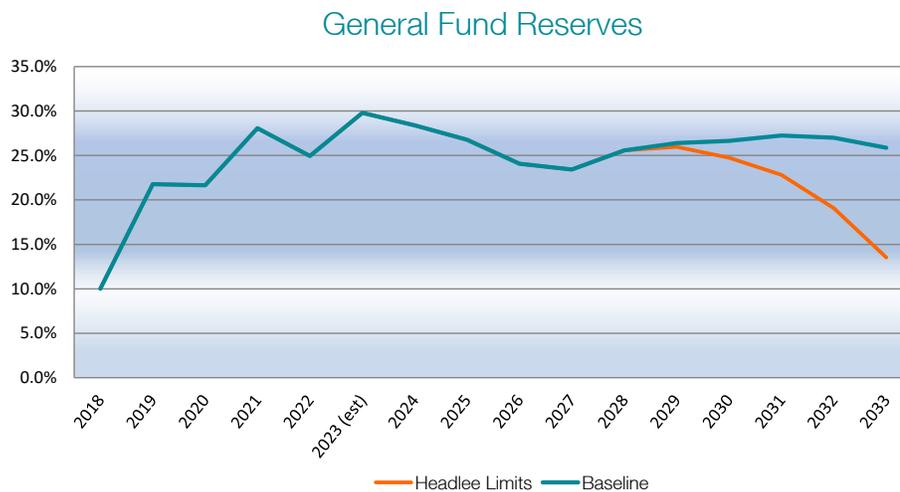
The City also continues to monitor pension costs. The City has taken several steps to manage rising costs, including closing all defined benefit plans (2003 and 2017) and issuing two pension obligation bonds for the unfunded liabilities. The first will be fully repaid in FY 2027, which will bring relief to the General Fund. While the long-term outlook is stable due to the action taken, changes in actuarial assumptions and variability in investment performance continue to present challenges to the unfunded pension liability for the closed plans.

## 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 this 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 two scenarios that are currently being monitored by the City and how the General Fund reserve position would be impacted in the event either of these materialize.

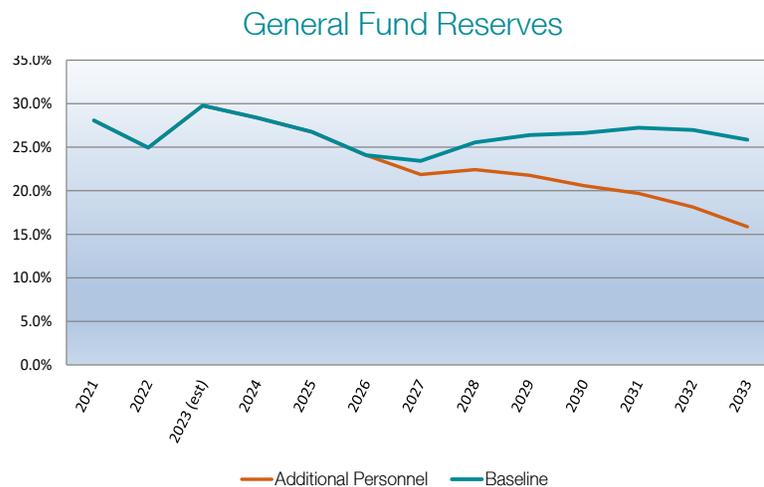
### Scenario 1: Headlee Limitation

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 42% of General Fund revenues. This scenario assumes a reduction in annual Headlee limit rate equal to the most recent year. Based on this, the City would not be able to levy the current millage rate (which has remained consistent for more than twelve years) as soon as FY 2029. The following chart illustrates the potential impact on the General Fund.



## Scenario 2: Increase Parks and Recreation staff by 13% in FY 2026 to accommodate additional programming

The City current staffing levels remain below the levels in 2008 before the Great Recession. Throughout the year, the City has expanded service levels and recently received generous donations from the community to build an ice rink in downtown Holland. While this is still in the planning stages, this scenario illustrates the impact if additional staff are needed to operate and maintain the ice rink. The chart below illustrates the impact of increasing staff in the Parks and Recreation departments by 13%. As expected, the fund balance declines with the addition of staff. While this is just an example, the addition of staff in any department would have a similar impact. Furthermore, this example does not include any potential revenue stream that may be related to the operation of the ice rink. While the data may be useful as the City evaluates future service levels, it is important to note that this is only an example and does not represent any defined service plans at this time.



## Conclusion

The City of Holland has a history of conservative management of finances, which has contributed to a stable level of General Fund reserves. This has allowed the City to respond to unforeseen challenges, such as the COVID-19 pandemic. The 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.

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

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

## *Stakeholder Input*

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

- ◆ On a biennial basis, the City partners with a local college to conduct a citizen survey. This was completed in January 2023.
- ◆ 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 2024 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.

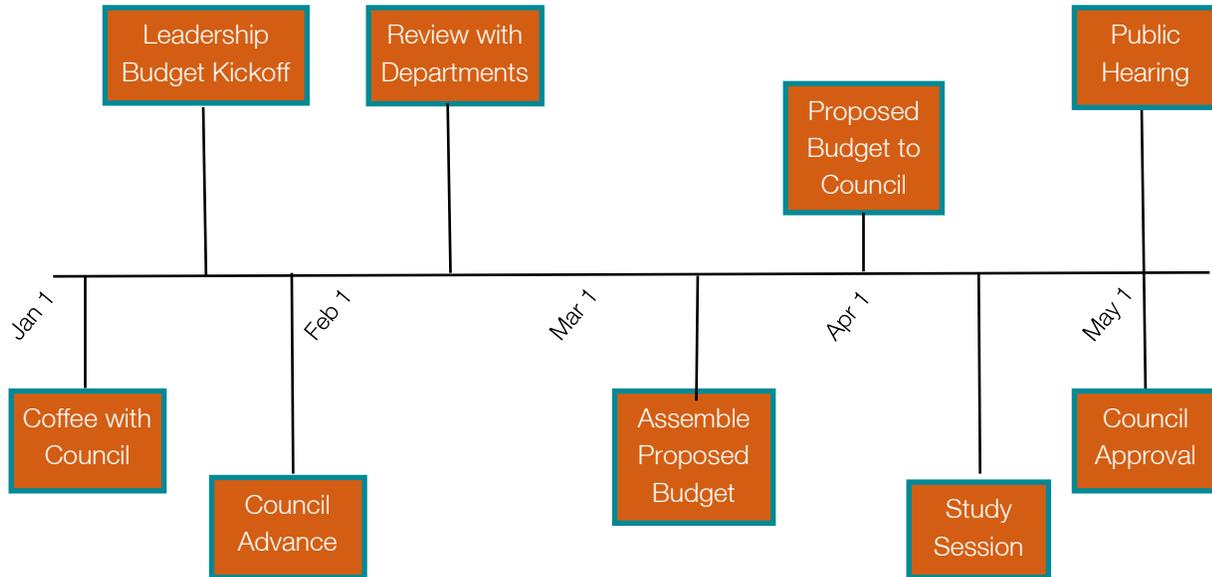
## *Basis of Budgeting*

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

## *Funds Not Budgeted*

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

## Fiscal Year 2024 Budget



December 28, 2022	Budget packets distributed to Leadership Team
January 4, January 7, 2023	Coffee with City Council & HBPW Board
January 5, 2023	Leadership Team Budget Kickoff
January 11, 2023	Budget Video Presentation to City Council
January 13, 2023	Submit computer equipment requests to Tech Services
January 13, 2023	Submit vehicle and other capital outlay requests to Transportation
January 17, 2023	Leadership Team submit budget requests to Finance Office
January 21, 2023	City Council Retreat
January 23-February 15, 2023	Finance Office assembles budget requests for review
February 6-February 16, 2023	City Manager reviews budgets with Leadership Team
February 20-February 28, 2023	City Manager & Budget Team make final decisions
March 1-March 30, 2023	Finance Office prepares proposed budget document
March 31, 2023	Budget-in-Brief sent to City Council
April 5, 2023	Proposed budget formally submitted to City Council
April 12, April 13, 2023	City Council budget study sessions and date of public hearing is set
May 3, 2023	Public hearing held on Proposed Budget; and formal adoption

**CITY OF HOLLAND**  
**ANNUAL BUDGET RESOLUTION**  
**FOR THE FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

May 3, 2023

**W**HEREAS, notification of a public hearing on the annual budget for fiscal year 2023-24 as proposed by the City Council, has been duly published in accordance with Section 9.4 of the City Charter; and

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

WHEREAS, a public hearing on the proposed budget was held, as scheduled, at 6:00 P.M. on May 3, 2023 in the Council Chambers of City Hall, located at 270 River Avenue, Holland, to give interested citizens an opportunity to be heard;

THEREFORE, BE IT RESOLVED, that the City Council does hereby adopt the Annual Budget, of Estimated Revenues and Appropriations, by organizational unit, for all funds as therein presented, to include any modifications approved at the time of the public hearing, in accordance with requirements as set forth in Section 9.5 of the Holland City Charter and State of Michigan Act 621 of 1978, as amended, for the fiscal year July 1, 2023 through June 30, 2024; and

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

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

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

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

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to administer appropriation adjustments to budgets of the fiscal year 2022-23, to the extent that such adjustments do not exceed the *2022-23 Revised Estimates*, as outlined in the fiscal year 2023-24 annual budget; and

## ANNUAL BUDGET RESOLUTION - Continued

BE IT FURTHER RESOLVED, that all open encumbrances in Governmental-Type Funds at June 30, 2023 will be liquidated and re-established as of July 1, 2023. The City Finance Office is hereby authorized to increase overall fund appropriations in the fiscal year 2023-24, directly from *Fund Balance–Undesignated*, equal to re-established encumbrances.

BE IT FURTHER RESOLVED, that the City of Holland's property tax millage levy against all classes of assessable property, at *taxable valuations* as approved by the Boards of Commissioners for Ottawa and Allegan counties, the State Tax Commission, and anticipated adjustments of the Michigan Tax Tribunal, for the fiscal year July 1, 2023 – June 30, 2024 is adopted as follows:

<u>Designated Purpose</u>	<u>Property Tax Millage</u>	
	<u>Rate</u>	<u>Amount</u>
<b>CITY OF HOLLAND</b>		
<u>Operating:</u>		
– General Government Operations	9.1562	\$ 12,777,266
<u>Capital Projects and Acquisitions:</u>		
– Sidewalk Development & Improvement Projects	0.1500	209,322
– Street Development & Improvement Projects	1.2000	1,674,572
– Municipal Capital Projects	0.2545	355,149
<u>Debt Service Obligations:</u>		
– General Obligation Debt	3.0150	4,509,038
<u>Total Property Tax Millage Levy</u>	<u>13.7757</u>	<u>19,525,347</u>
<u>WEST MICHIGAN AIRPORT AUTHORITY</u>	<u>0.0935</u>	<u>130,477</u>
<u>GRAND TOTAL - TAX MILLAGE LEVY</u>	<u>13.8692</u>	<u>\$ 19,655,824</u>
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>	<u>1.5907</u>	<u>\$ 260,950</u>

BE IT FURTHER RESOLVED, that the West Michigan Airport Authority (WMAA) millage rate is still subject to revision due to county equalization. If the WMAA rates are revised by County Equalization or board action prior to July 1, 2023, then the City of Holland – Municipal Capital Projects rate will also be revised an equal amount; the total millage rate will remain at 13.8692 mills.

**ANNUAL BUDGET RESOLUTION - Continued**

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

Fiscal Year 2022-23: \$38,000 is appropriated to cover property tax rebates & reductions anticipated for prior tax years (those years prior to Tax Year 2022) and \$0 is appropriated for a transfer to the General Fund.

Fiscal Year 2023-24: \$5,000 is appropriated to cover property tax rebates & reductions estimated for prior tax years (those years prior to Tax Year 2023) and \$154,070 is appropriated for a transfer to the General Fund.

BE IT FURTHER RESOLVED, that at the end of the fiscal year ending June 30, 2023, in the event unexpended appropriations exist in the General Fund, the Finance Director, with the written approval of the City Manager, is authorized to transfer some or all of the funds from the unexpended appropriations and/or excess revenues to the Municipal Capital Improvement Fund.

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

Pursuant to Section 12.17 of the Holland City Charter, the City Council is empowered to approve all rates to be charged for all public utilities under the control of the Holland Board of Public Works (HBPW). Pursuant to the Charter, the HBPW is empowered to operate the electric and water utilities and the City Council, by resolution, has designated the HBPW to operate the waste water utility. The City Council has been presented with tariffs for the above utilities on rate sheets which are attached as Exhibit A for an increase for bills issued on or after July 1, 2023 for the water and waste water utilities; and for waste water surcharge rates and pollution control fees for bills issued on or after July 1, 2023.

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

I hereby certify that this is a summarization of the Fiscal Year 2023-24 budget as adopted by the Holland City Council on May 3, 2023.

  
\_\_\_\_\_  
Kathy Grimm  
City Clerk



# 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
- Holland Energy Fund

### Debt Service Funds (Modified Accrual)

- General Obligation

### Capital Project Funds (Modified Accrual)

- Municipal Capital Improvement Fund
- Sidewalks
- Street Infrastructure

### Permanent Funds (Modified Accrual)

- Cemetery Perpetual Care

### Component Units (Modified Accrual)

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

## Proprietary Funds

### Enterprise Funds (Full Accrual)

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

### Internal Service Funds (Full Accrual)

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

\* Considered a major fund for budgetary purposes.



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

# SUMMARY OF FISCAL YEAR 2024 BUDGET

	GOVERNMENTAL FUNDS					
	GENERAL FUND	PERMANENT FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	COMPONENT UNIT FUNDS
<b>FUND EQUITY - PROJECTED BEGINNING BALANCE</b>						
As of July 1, 2023	\$ 8,840,632	\$ 2,379,237	\$ 2,987,928	\$ 1,479,082	\$ 22,302,179	\$ 5,607,009
<b>FUNDING SOURCES</b>						
Taxes & Special Assessments	13,598,700	-	2,659,686	4,509,000	564,400	3,914,705
Intergovernmental	6,453,905	-	6,597,419	672,928	1,291,127	626,475
Licenses and Permits	1,273,500	-	39,000	-	-	3,950
Charges for Services	2,047,640	60,000	614,295	-	-	53,700
Fines and Forfeitures	130,300	-	-	-	-	-
Interest & Rents	486,155	4,000	105,460	10,000	102,100	157,390
Other	67,473	-	110,200	-	7,760,000	583,136
<b>Total Financing Sources</b>	<b>24,057,673</b>	<b>64,000</b>	<b>10,126,060</b>	<b>5,191,928</b>	<b>9,717,627</b>	<b>5,339,356</b>
<b>FUNDING USES</b>						
Personnel Services	19,600,808	-	1,993,719	-	-	621,984
Other Current Uses -						
- Supplies / Maintenance	1,643,579	-	592,200	-	-	182,050
- Contractual	1,450,315	-	758,952	-	-	1,050,882
- Utility Production	-	-	-	-	-	-
- Other	5,764,233	-	1,889,919	-	2,868,500	2,337,675
Capital Outlay	195,600	-	2,204,000	-	23,270,605	-
Debt Service	-	-	-	5,998,139	-	-
Depreciation	-	-	-	-	-	114,881
Contingency	727,500	-	-	-	-	-
<b>Total Financing Uses</b>	<b>29,382,035</b>	<b>-</b>	<b>7,438,790</b>	<b>5,998,139</b>	<b>26,139,105</b>	<b>4,307,472</b>
Sources Over (Under) Uses	(5,324,362)	64,000	2,687,270	(806,211)	(16,421,478)	1,031,884
<b>OTHER FUNDING SOURCES (USES)</b>						
Transfers In	6,528,091	-	692,811	686,259	9,475,201	100,000
Transfers Out	(1,362,799)	(4,000)	(3,435,945)	-	(100,000)	(3,622,115)
<b>Net Change in Fund Equity</b>	<b>(159,070)</b>	<b>60,000</b>	<b>(55,864)</b>	<b>(119,952)</b>	<b>(7,046,277)</b>	<b>(2,490,231)</b>
<b>FUND EQUITY - PROJECTED ENDING BALANCE</b>						
As of June 30, 2024	\$ 8,681,562	\$ 2,439,237	\$ 2,932,064	\$ 1,359,130	\$ 15,255,902	\$ 3,116,778

# SUMMARY OF FISCAL YEAR 2024 BUDGET

PROPRIETARY FUNDS		
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	ALL FUNDS
\$ 510,231,281	\$ 15,509,058	\$ 569,336,406
130,500	-	25,376,991
-	-	15,641,854
-	-	1,316,450
138,478,788	3,187,475	144,441,898
-	-	130,300
869,780	3,284,635	5,019,520
18,501	6,760,450	15,299,760
<u>139,497,569</u>	<u>13,232,560</u>	<u>207,226,773</u>
25,044,347	1,591,298	48,852,156
11,969,547	2,783,136	17,170,512
9,516,557	119,325	12,896,031
52,034,818	-	52,034,818
7,832,304	8,789,707	29,482,338
-	-	25,670,205
935,160	-	6,933,299
20,776,092	907,000	21,797,973
-	-	727,500
<u>128,108,825</u>	<u>14,190,466</u>	<u>215,564,832</u>
<u>11,388,744</u>	<u>(957,906)</u>	<u>(8,338,059)</u>
583,729	100,000	18,166,091
(9,641,232)	-	(18,166,091)
<u>2,331,241</u>	<u>(857,906)</u>	<u>(8,338,059)</u>
<u>\$ 512,562,522</u>	<u>\$ 14,651,152</u>	<u>\$ 560,998,347</u>

FUND EQUITY - PROJECTED BEGINNING BALANCE  
As of July 1, 2023

#### FUNDING SOURCES

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

Total Financing Sources

#### FUNDING USES

Personnel Services  
Other Current Uses -  
- Supplies / Maintenance  
- Contractual  
- Utility Production  
- Other  
Capital Outlay  
Debt Service  
Depreciation  
Contingency

Total Financing Uses

Sources Over (Under) Uses

#### OTHER FUNDING SOURCES (USES)

Transfers In  
Transfers Out  
Net Change in Fund Equity

FUND EQUITY - PROJECTED ENDING BALANCE  
As of June 30, 2024

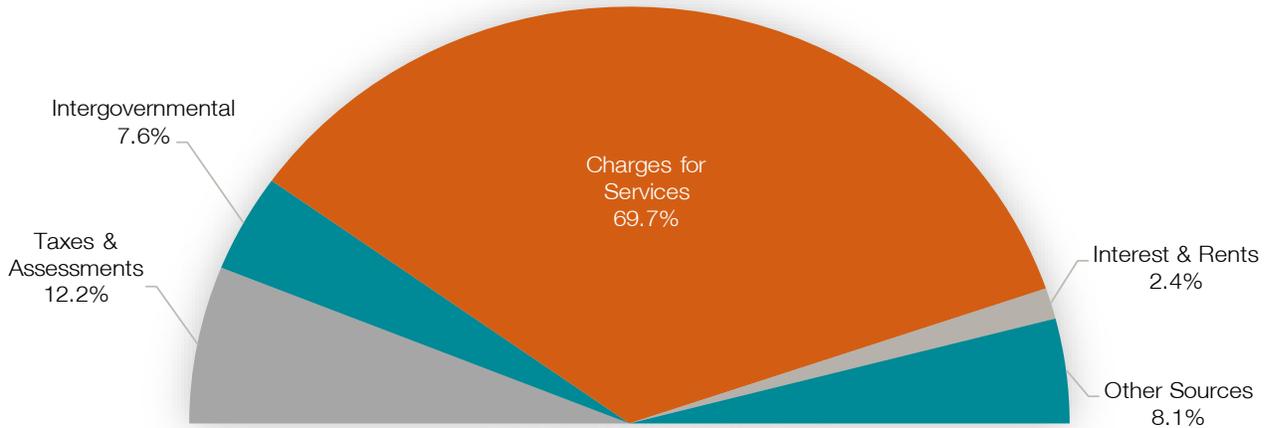


# SOURCES & USES BY CLASSIFICATION

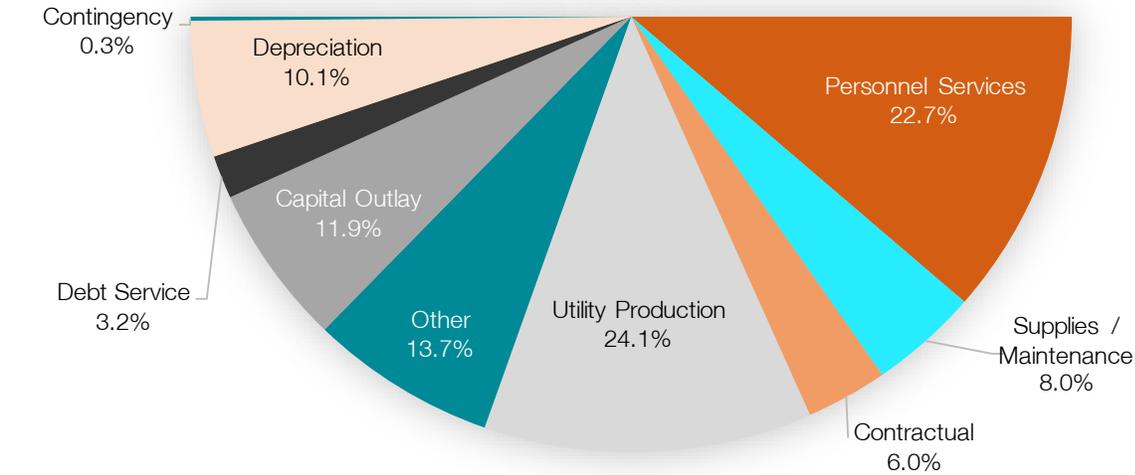
SOURCES ACROSS ALL FUND TYPES

Source	Actual		Estimated	Adopted	Percent
	FY-2021	FY-2022	FY-2023	FY-2024	
Taxes & Assessments	20,365,579	21,268,297	23,119,424	25,376,991	12.2%
Intergovernmental	16,057,159	14,259,872	15,939,538	15,641,854	7.6%
Charges for Services	140,539,358	135,074,033	136,674,231	144,441,898	69.7%
Interest & Rents	3,896,286	802,887	4,506,757	5,019,520	2.4%
Bond Proceeds	-	1,955,000	18,330,699	-	0.0%
Other Sources	13,092,704	16,311,435	13,855,069	16,746,510	8.1%
<b>Total</b>	<b>\$ 193,951,086</b>	<b>\$ 189,671,524</b>	<b>\$ 212,425,718</b>	<b>\$ 207,226,773</b>	<b>100.0%</b>

Note: Excludes Transfers In



USES ACROSS ALL FUND TYPES



Classification	Actual		Estimated	Adopted	Percent
	FY-2021	FY-2022	FY-2023	FY-2024	
Personnel Services	41,577,412	43,146,401	46,758,732	48,852,156	22.7%
Supplies / Maintenance	13,926,474	15,093,985	15,629,704	17,170,512	8.0%
Contractual	9,365,398	10,131,328	11,722,093	12,896,031	6.0%
Utility Production	36,322,865	45,073,306	45,779,327	52,034,818	24.1%
Other	15,188,086	17,730,693	27,954,725	29,482,338	13.7%
Capital Outlay	6,940,388	10,643,412	20,729,997	25,670,205	11.9%
Debt Service	9,497,752	9,049,180	6,384,115	6,933,299	3.2%
Depreciation	19,816,262	20,057,854	20,513,024	21,797,973	10.1%
Contingency	-	-	55,000	727,500	0.3%
<b>Total</b>	<b>\$ 152,634,637</b>	<b>\$ 170,926,159</b>	<b>\$ 195,526,717</b>	<b>\$ 215,564,832</b>	<b>100.0%</b>

Note: Excludes Transfers Out and Proprietary Funds Capital Outlay



## FUNDING SOURCES - BY FUND

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Revised Estimate	Adopted Budget
<u>GENERAL FUND</u>				
Operating	26,976,588	27,446,449	30,010,686	30,585,764
Budget Stabilization	300,000	89,010	154,070	-
Subtotal	<u>\$ 27,276,588</u>	<u>\$ 27,535,459</u>	<u>\$ 30,164,756</u>	<u>\$ 30,585,764</u>
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	<u>\$ 578,932</u>	<u>\$ 70,670</u>	<u>\$ 74,000</u>	<u>\$ 64,000</u>
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets	4,005,171	4,212,236	4,396,420	4,515,222
Motor Vehicle Highway Local Streets	1,239,003	1,361,261	1,408,371	1,592,208
Allegan County Road Tax	639,294	972,144	403,000	395,000
Ottawa County Road Tax	403,333	413,978	402,000	402,000
Street Improvements Reserve	1,673,494	1,638,437	1,714,100	1,852,000
Downtown Public Parking	289,985	305,004	329,842	334,850
Downtown Snowmelt System	343,340	358,924	380,379	391,526
Principal Shopping District	236,390	274,688	340,624	355,000
CATV TV Public Access	457,369	452,531	447,720	445,000
Herrick District Library Taxation	25	-	15	15
Police Criminal Justice Training	6,412	7,259	12,000	12,000
Revolving Cash Assistance	123,681	125,351	107,950	145,150
Dangerous Structures	8,204	28,299	47,274	48,900
Holland Energy Fund	353,748	333,167	335,000	330,000
Subtotal	<u>\$ 9,779,449</u>	<u>\$ 10,483,279</u>	<u>\$ 10,324,695</u>	<u>\$ 10,818,871</u>
<u>DEBT SERVICE FUNDS</u>				
Taxation & Cash Control	<u>\$ 6,555,783</u>	<u>\$ 7,801,973</u>	<u>\$ 6,110,426</u>	<u>\$ 5,878,187</u>
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements	2,988,524	8,570,241	26,384,944	15,876,323
Street Improvements	3,600,316	3,528,922	4,688,409	3,035,605
Sidewalk Improvements	258,135	250,774	263,390	280,900
Subtotal	<u>\$ 6,846,975</u>	<u>\$ 12,349,937</u>	<u>\$ 31,336,743</u>	<u>\$ 19,192,828</u>
<u>COMPONENT UNITS</u>				
Downtown Development Authority	252,251	260,937	284,740	267,150
Brownfield Redevelopment Authority	2,323,315	2,219,361	2,594,782	3,698,070
SmartZone	278,740	332,033	539,200	647,500
Holland Historical Trust	571,068	779,798	983,036	826,636
Subtotal	<u>\$ 3,425,374</u>	<u>\$ 3,592,129</u>	<u>\$ 4,401,758</u>	<u>\$ 5,439,356</u>
<b>GOVERNMENTAL FUNDS TOTAL</b>	<u><b>\$ 54,463,101</b></u>	<u><b>\$ 72,316,726</b></u>	<u><b>\$ 92,737,073</b></u>	<u><b>\$ 71,979,006</b></u>



## FUNDING SOURCES - BY FUND

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Revised Estimate	Adopted Budget
<b>ENTERPRISE FUNDS</b>				
Solid Waste Recycling	2,611,166	2,422,853	2,595,780	2,844,926
Windmill Island Gardens	1,152,700	1,733,525	1,458,844	1,486,100
Depot Operations	1	1	1	1
Municipal Airport Facilities Management	138,291	115,397	826,408	130,500
Civic Center Place	613,586	616,864	676,194	583,729
Police Employees Benefit	2,872	2,947	3,010	3,010
City Hall Employees Benefit	4,523	4,964	5,150	5,912
Transportation Employees Benefit	1,337	1,370	1,470	1,470
Park & Cemetery Employees Benefit	3	(7)	5	5
Fire Employees Benefit	-	-	1,600	1,440
Electric Utility	109,242,834	98,533,255	100,818,960	106,945,267
Wastewater Utility	13,705,230	14,622,579	13,334,407	13,912,164
Water Utility	14,734,242	12,604,298	12,928,803	14,166,774
Subtotal	<u>\$142,206,785</u>	<u>\$130,658,046</u>	<u>\$132,650,632</u>	<u>\$ 140,081,298</u>
<b>INTERNAL SERVICES FUNDS</b>				
Technology Services	697,918	844,367	1,348,400	1,374,575
Fuel Dispensing	453,871	895,294	1,013,090	1,123,700
Postage Services	22,674	18,530	20,600	22,600
Telephony Services	149,877	151,696	156,950	157,700
Centralized Vehicle / Equipment	2,590,417	2,878,909	3,781,108	3,836,135
Fire Vehicle and Equipment	141,322	-	-	-
Compensated Absences	158,370	13,503	50,000	50,000
Workers Compensation Insurance	303,890	316,476	370,076	94,500
Employee Disability Insurance	81,797	91,532	98,700	98,400
Employee Health & Dental Insurance	6,217,560	6,006,466	5,935,794	6,027,300
Vehicle Insurance	140,544	60,128	154,075	167,350
Property Insurance	23,592	31,280	87,930	100,300
Liability Insurance	126,300	180,392	254,700	280,000
Subtotal	<u>\$ 11,108,132</u>	<u>\$ 11,488,573</u>	<u>\$ 13,271,423</u>	<u>\$ 13,332,560</u>
<b>PROPRIETARY FUNDS TOTAL</b>	<u>\$153,314,917</u>	<u>\$142,146,619</u>	<u>\$145,922,055</u>	<u>\$ 153,413,858</u>
<b>TOTAL</b>	<u>\$207,778,018</u>	<u>\$214,463,345</u>	<u>\$238,659,128</u>	<u>\$ 225,392,864</u>



## FUNDING USES—BY FUND

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Revised Estimate	Adopted Budget
<u>GENERAL FUND</u>				
Operating	25,279,435	26,170,413	29,687,028	30,585,764
Budget Stabilization	42,064	10,287	38,000	159,070
Subtotal	<u>\$ 25,321,499</u>	<u>\$ 26,180,700</u>	<u>\$ 29,725,028</u>	<u>\$ 30,744,834</u>
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	<u>\$ 6,962</u>	<u>\$ 1,304</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets	3,578,633	4,663,278	5,524,834	4,509,940
Motor Vehicle Highway Local Streets	1,239,003	1,361,261	1,408,371	1,592,208
Allegan County Road Tax	267,761	153,147	1,789,856	375,000
Ottawa County Road Tax	367,505	350,000	500,000	450,000
Street Improvements Reserve	1,415,241	1,675,152	1,838,553	1,913,478
Downtown Public Parking	316,772	343,067	453,589	359,628
Downtown Snowmelt System	339,951	356,663	361,119	355,671
Principal Shopping District	239,252	262,436	396,705	377,463
CATV TV Public Access	430,843	442,141	398,085	466,282
Herrick District Library Taxation	(25)	-	15	15
Police Criminal Justice Training	5,075	9,518	12,000	12,000
Revolving Cash Assistance	-	400,477	110,418	-
Dangerous Structures	20,815	28,299	47,274	48,900
Holland Energy Fund	212,331	202,779	627,050	414,150
Subtotal	<u>\$ 8,433,157</u>	<u>\$ 10,248,218</u>	<u>\$ 13,467,869</u>	<u>\$ 10,874,735</u>
<u>DEBT SERVICE FUND</u>				
Taxation & Cash Control	<u>\$ 6,240,275</u>	<u>\$ 8,251,122</u>	<u>\$ 5,432,323</u>	<u>\$ 5,998,139</u>
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements	1,979,875	5,203,498	13,078,009	22,895,000
Street Improvements	3,600,316	3,528,922	4,688,409	3,035,605
Sidewalk Improvements	223,589	173,749	288,000	308,500
Subtotal	<u>\$ 5,803,780</u>	<u>\$ 8,906,169</u>	<u>\$ 18,054,418</u>	<u>\$ 26,239,105</u>
<u>COMPONENT UNITS</u>				
Downtown Development Authority	215,013	275,905	350,481	301,063
Brownfield Redevelopment Authority	1,381,894	1,314,625	1,845,679	5,651,356
SmartZone	151,767	147,836	355,960	1,150,532
Holland Historical Trust	751,750	895,105	958,036	826,636
Subtotal	<u>\$ 2,500,424</u>	<u>\$ 2,633,471</u>	<u>\$ 3,510,156</u>	<u>\$ 7,929,587</u>
<b>GOVERNMENTAL FUNDS TOTAL</b>	<u><b>\$ 48,306,097</b></u>	<u><b>\$ 66,469,202</b></u>	<u><b>\$ 70,193,794</b></u>	<u><b>\$ 81,790,400</b></u>



## FUNDING USES—BY FUND

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Revised Estimate	Adopted Budget
<u>ENTERPRISE FUNDS</u>				
Solid Waste Recycling	2,624,187	2,493,138	2,803,529	2,900,452
Windmill Island Gardens	876,557	1,136,886	1,682,905	1,924,601
Depot Operations	24,009	24,009	24,000	24,000
Municipal Airport Facilities Management	508,784	426,996	1,131,356	438,500
Civic Center Place	613,586	616,864	676,194	583,729
Police Employees Benefit	2,132	2,075	1,700	1,700
City Hall Employees Benefit	4,869	5,201	6,500	6,500
Transportation Employees Benefit	919	1,601	1,250	1,250
Park & Cemetery Employees Benefit	-	145	100	100
Fire Employees Benefit	-	-	500	800
Electric Utility	197,764,760	120,289,235	135,926,648	136,607,293
Wastewater Utility	20,562,290	24,435,189	28,940,107	23,848,760
Water Utility	16,699,922	18,211,492	24,998,362	21,610,245
Subtotal	<u>\$239,682,015</u>	<u>\$167,642,831</u>	<u>\$196,193,151</u>	<u>\$187,947,930</u>
<u>INTERNAL SERVICES FUNDS</u>				
Technology Services	927,599	987,259	1,256,025	1,304,561
Fuel Dispensing	465,973	866,886	1,023,800	1,140,605
Postage Services	22,667	19,586	21,750	23,750
Telephony Services	159,893	151,979	156,800	157,600
Centralized Vehicle / Equipment	3,138,344	2,998,495	5,932,597	4,302,310
Fire Vehicle and Equipment	104,919	165,352	693,086	160,000
Compensated Absences	158,370	13,503	50,000	50,000
Workers Compensation Insurance	331,754	334,868	560,300	360,000
Employee Disability Insurance	32,098	45,826	100,075	89,025
Employee Health & Dental Insurance	5,098,976	5,660,199	6,964,240	7,198,955
Vehicle Insurance	151,897	60,866	173,450	165,000
Property Insurance	21,696	38,039	84,365	97,500
Liability Insurance	133,790	209,094	283,700	309,000
Subtotal	<u>\$ 10,747,976</u>	<u>\$ 11,551,952</u>	<u>\$ 17,300,188</u>	<u>\$ 15,358,306</u>
PROPRIETARY FUNDS TOTAL	<u>\$250,429,991</u>	<u>\$179,194,783</u>	<u>\$213,493,339</u>	<u>\$203,306,236</u>
TOTAL	<u>\$298,736,088</u>	<u>\$245,663,985</u>	<u>\$283,687,133</u>	<u>\$285,096,636</u>

Note: Includes Proprietary Funds Capital Outlay

## USES ACROSS ALL FUND TYPES



Fund	Actual		Estimated FY-2023	Adopted FY-2024	Percent
	FY-2021	FY-2022			
General Fund	23,276,107	24,896,996	27,977,615	29,382,035	13.6%
Permanent Fund	5,730	204,407	-	-	0.0%
Special Revenue Funds	5,897,629	7,125,665	8,716,396	7,438,790	3.5%
Debt Service Funds	6,239,720	8,250,972	7,064,466	5,998,139	2.8%
Capital Project Funds	5,051,232	8,047,420	17,929,418	26,139,105	12.1%
Component Unit Funds	1,793,029	1,980,387	2,348,607	4,307,472	2.0%
Utility Funds	95,713,778	104,704,935	111,638,058	122,842,193	57.0%
Other Proprietary Funds	14,657,412	15,715,377	19,852,157	19,457,098	9.0%
<b>Total</b>	<b>\$ 152,634,637</b>	<b>\$ 170,926,159</b>	<b>\$ 195,526,717</b>	<b>\$ 215,564,832</b>	<b>100.0%</b>

Note: Excludes Transfers Out and Proprietary Funds Capital Outlay



# SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2023	Increase (Decrease)	Estimated Fund Equity 06/30/2024	Change
<u>GENERAL FUND</u>				
Operating	7,044,052	-	7,044,052	0.0%
Budget Stabilization	1,796,580	(159,070)	1,637,510	-8.9%
Subtotal	<u>8,840,632</u>	<u>(159,070)</u>	<u>8,681,562</u>	<u>-1.8%</u>
<u>PERMANENT FUND</u>				
Cemetery Perpetual Care	2,379,237	60,000	2,439,237	2.5%
<u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway Major Streets	908,777	5,282	914,059	0.6%
Motor Vehicle Highway Local Streets	2,000	-	2,000	0.0%
Allegan County Road Tax <sup>(2)</sup>	48,193	20,000	68,193	41.5%
Ottawa County Road Tax <sup>(2)</sup>	90,652	(48,000)	42,652	-53.0%
Street Improvements Reserve <sup>(2)</sup>	360,836	(61,478)	299,358	-17.0%
Downtown Public Parking <sup>(1)</sup>	103,489	(24,778)	78,711	-23.9%
Downtown Snowmelt System <sup>(4)</sup>	114,794	35,855	150,649	31.2%
Principal Shopping District <sup>(1)</sup>	127,290	(22,463)	104,827	-17.7%
CATV TV Public Access	330,660	(21,282)	309,378	-6.4%
Herrick District Library Taxation	129	-	129	0.0%
Police Criminal Justice Training	3,672	-	3,672	0.0%
Revolving Cash Assistance <sup>(5)</sup>	412,647	145,150	557,797	35.2%
Dangerous Structures	-	-	-	0.0%
Holland Energy Fund <sup>(1)</sup>	484,789	(84,150)	400,639	-17.4%
Subtotal	<u>2,987,928</u>	<u>(55,864)</u>	<u>2,932,064</u>	<u>-1.9%</u>
<u>DEBT SERVICE FUNDS</u>				
Taxation & Cash Control	1,479,082	(119,952)	1,359,130	-8.1%
<u>CAPITAL PROJECTS</u>				
Municipal Capital Improvements <sup>(2)</sup>	22,148,933	(7,018,677)	15,130,256	-31.7%
Street Improvements	53,773	-	53,773	0.0%
Sidewalk Improvements <sup>(2)</sup>	99,473	(27,600)	71,873	-27.8%
Subtotal	<u>22,302,179</u>	<u>(7,046,277)</u>	<u>15,255,902</u>	<u>-31.6%</u>
<u>COMPONENT UNITS</u>				
Downtown Development Authority <sup>(1)</sup>	229,543	(33,913)	195,630	-14.8%
Brownfield Redevelopment Authority <sup>(1)</sup>	3,223,989	(1,953,286)	1,270,703	-60.6%
SmartZone <sup>(1)</sup>	687,230	(503,032)	184,198	-73.2%
Holland Historical Trust	1,466,247	-	1,466,247	0.0%
Subtotal	<u>5,607,009</u>	<u>(2,490,231)</u>	<u>3,116,778</u>	<u>-44.4%</u>



# SUMMARY OF CHANGES IN FUND EQUITY

	Estimated Fund Equity 07/01/2023	Increase (Decrease)	Estimated Fund Equity 06/30/2024	Change
<u>ENTERPRISE FUNDS-UTILITY</u>				
Electric Utility	361,384,670	(1,108,129)	360,276,541	-0.3%
Wastewater Utility	65,410,487	899,813	66,310,300	1.4%
Water Utility	70,227,165	2,749,096	72,976,261	3.9%
Subtotal	497,022,322	2,540,780	499,563,102	0.5%
<u>ENTERPRISE FUNDS-OTHER</u>				
Solid Waste Recycling	924,531	(55,526)	869,005	-6.0%
Windmill Island Gardens	4,443,113	176,499	4,619,612	4.0%
Depot Operations	604,050	(23,999)	580,051	-4.0%
Municipal Airport Facilities Mgmt	7,228,883	(308,000)	6,920,883	-4.3%
Civic Center Place	-	-	-	0.0%
Police Employees Benefit <sup>(4)</sup>	2,929	1,310	4,239	44.7%
City Hall Employees Benefit <sup>(1)</sup>	1,430	(588)	842	-41.1%
Transportation Employees Benefit	2,544	220	2,764	8.7%
Park & Cemetery Employees Benefit <sup>(1)</sup>	379	(95)	284	-25.1%
Fire Employees Benefit <sup>(4)</sup>	1,100	640	1,740	58.2%
Subtotal	13,208,959	(209,539)	12,999,420	-1.6%
<u>INTERNAL SERVICES FUNDS</u>				
Technology Services <sup>(5)</sup>	525,916	209,254	735,170	39.8%
Fuel Dispensing	287,217	(16,905)	270,312	-5.9%
Postage Services <sup>(1)</sup>	6,158	(1,150)	5,008	-18.7%
Telephony Services	18,181	100	18,281	0.6%
Centralized Vehicle / Equipment	6,442,309	562,425	7,004,734	8.7%
Fire Vehicle and Equipment	2,408,641	(160,000)	2,248,641	-6.6%
Compensated Absences	-	-	-	0.0%
Workers Compensation Insurance <sup>(6)</sup>	363,962	(265,500)	98,462	-73.0%
Employee Disability Insurance	257,824	9,375	267,199	3.6%
Employee Health & Dental Insurance <sup>(6)</sup>	4,379,725	(1,171,655)	3,208,070	-26.8%
Vehicle Insurance	303,472	2,350	305,822	0.8%
Property Insurance	398,422	2,800	401,222	0.7%
Liability Insurance <sup>(1)</sup>	117,231	(29,000)	88,231	-24.7%
Subtotal	15,509,058	(857,906)	14,651,152	-5.5%
TOTAL	\$ 569,336,406	\$ (8,338,059)	\$ 560,998,347	-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 42% of Fiscal Year 2024 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 2024, the City of Holland’s taxable valuation base increased by 7.1%. The Holland City Charter authorized an original millage rate of 17.5, which has been reduced to 14.7609 by the Headlee Rollback.

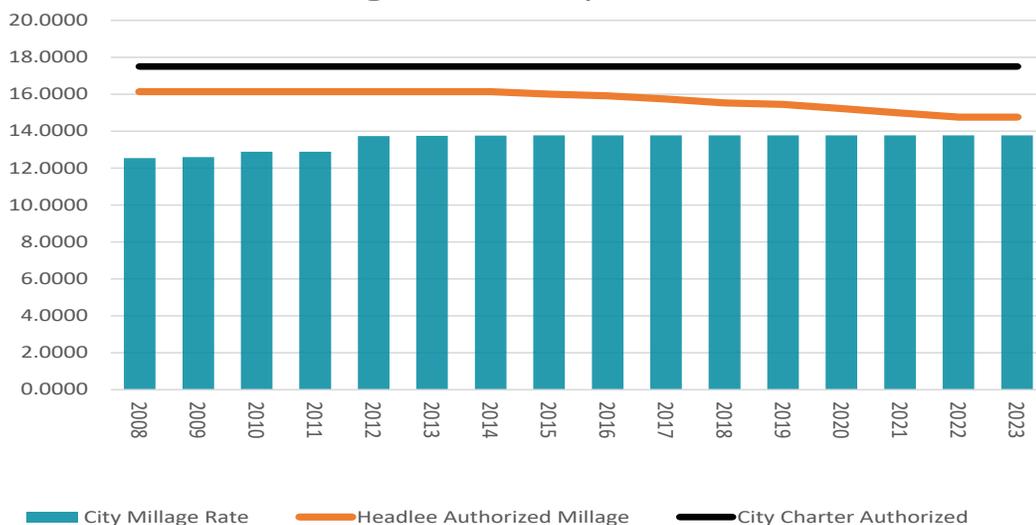
The West Michigan Airport Authority (WMAA) is comprised of the City of Holland, Park Township, and the City of Zeeland. Residents of these municipalities voted to approve a 0.1000 millage to fund the Authority’s operations. The WMAA is not its own taxing authority and therefore, this millage is levied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

The Fiscal Year 2024 Budget City tax rate of 13.8692 is consistent with the prior year and below both the Charter authorized rate and the Headlee limit are allocated as follows:

- ◆ General Operations      9.1562 mills
- ◆ Capital Projects        1.6045 mills
- ◆ Debt Service            3.0150 mills
- ◆ WMAA Airport         0.0935 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).

**Millage Rate Comparison**



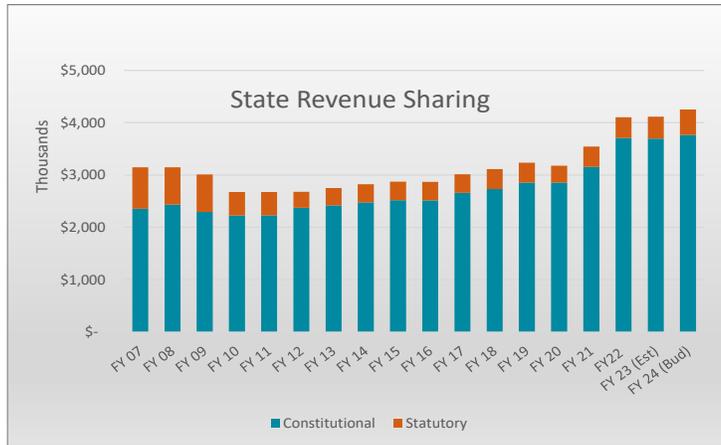


## Intergovernmental

### State Revenue Sharing

State shared revenue from sales tax, authorized in part by the State Constitution and partly by state statute, provides funding for local units of government. The state prepares forecasts for this revenue source, which serves as the basis for both the projected FY 2023 and FY 2024 budget amounts. Total FY 2024

budgeted revenues are \$4,253,205, or 14% of total General Fund revenues. The revenue is budgeted to increase slightly from the prior year given the impact of inflation related to the basis (goods) of the sales and use tax calculation as well as the inclusion of a one-time 5% increase in the statutory portion of the state revenue sharing formula approved by the state.



### Personal Property Tax Reimbursement

Prior to 2014, taxable personal property included all commercial and manufacturing personal property. However, in 2014, a small taxpayer exemption was granted for all businesses with personal property valued less than \$80,000 and in 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 FY 2024 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 voter re-approval.

Estimates for the FY 2024 budget are based on estimates provided by the state.

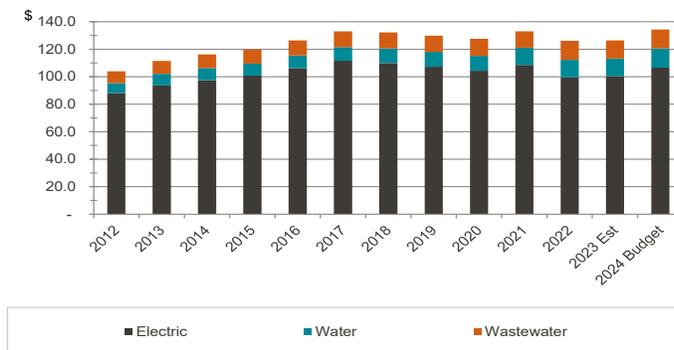
## Charges for Services-Utilities

Charges for Services is the largest single revenue source due to the municipal utility. Customer charges comprise 70% of all revenue sources. The utilities are managed by a separate Board and management team. They contract with an independent rate consultant every 5 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

Charges for Services—Utilities (Millions of Dollars)

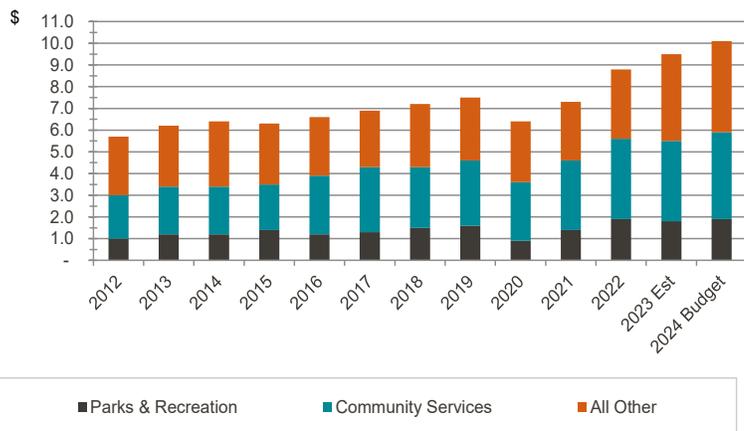


internal evaluation to insure appropriate cost recovery related to changing market conditions. After a 10% decrease in FY 2022 followed by no increase in the prior year, rates will increase by 3.5% reflecting the increasing cost pressures. In addition, there is an increase of 5% for water and 3.6% for wastewater.

## Charges for Services-Other

Community Services, Parks & Recreation, and Other Revenue is projected to increase 7% in Fiscal Year 2024. Each department provides input into the FY 2024 budget based on proposed services and related fee. Contributing to the increase is the Community Services increase in fees for the solid waste program coinciding with the increase in contract price for the vendor as well as the growing fuel surcharges. Parks and Recreation projects an increase in programming and Other increases primarily relate to increased fees to cover the cost of providing the service.

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



## GENERAL FUND

(Modified Accrual)

- Includes Budget Stabilization

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

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

## Fund Overview

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

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

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

## Budget Stabilization Fund Overview

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

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

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



## Fund Summary—Operating and Budget Stabilization

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget
<b>Beginning Fund Balance as of July 1</b>					
Budget Stabilization	1,343,851	1,601,787	1,680,510	1,680,510	1,796,580
Unreserved / Undesignated	3,747,205	5,444,358	6,720,394	6,720,394	7,044,052
<b>Total</b>	<b>\$ 5,091,056</b>	<b>\$ 7,046,145</b>	<b>\$ 8,400,904</b>	<b>\$ 8,400,904</b>	<b>\$ 8,840,632</b>
<b>Revenues</b>					
Operating	26,976,588	27,446,449	29,750,569	30,010,686	30,585,764
Budget Stabilization	300,000	89,010	-	154,070	-
<b>Total Revenues</b>	<b>27,276,588</b>	<b>27,535,459</b>	<b>29,750,569</b>	<b>30,164,756</b>	<b>30,585,764</b>
<b>Expenditures</b>					
Operating	25,279,435	26,170,413	29,372,630	29,687,028	30,585,764
Budget Stabilization	42,064	10,287	94,010	38,000	159,070
<b>Total Expenditures</b>	<b>25,321,499</b>	<b>26,180,700</b>	<b>29,466,640</b>	<b>29,725,028</b>	<b>30,744,834</b>
<b>Net Increase (Decrease)</b>	<b>1,955,089</b>	<b>1,354,759</b>	<b>283,929</b>	<b>439,728</b>	<b>(159,070)</b>
<b>Ending Fund Balance as of June 30</b>					
Budget Stabilization	1,601,787	1,680,510	1,586,500	1,796,580	1,637,510
Unreserved / Undesignated	5,444,358	6,720,394	7,098,333	7,044,052	7,044,052
<b>Total</b>	<b>\$ 7,046,145</b>	<b>\$ 8,400,904</b>	<b>\$ 8,684,833</b>	<b>\$ 8,840,632</b>	<b>\$ 8,681,562</b>
<b>Unreserved Fund Balance as Percentage of Operating Expenditures</b>					
	21.5%	25.7%	24.2%	23.7%	23.0%
<b>Total Fund Balance as Percentage of Total Expenditures</b>					
	27.8%	32.1%	29.5%	29.7%	28.2%

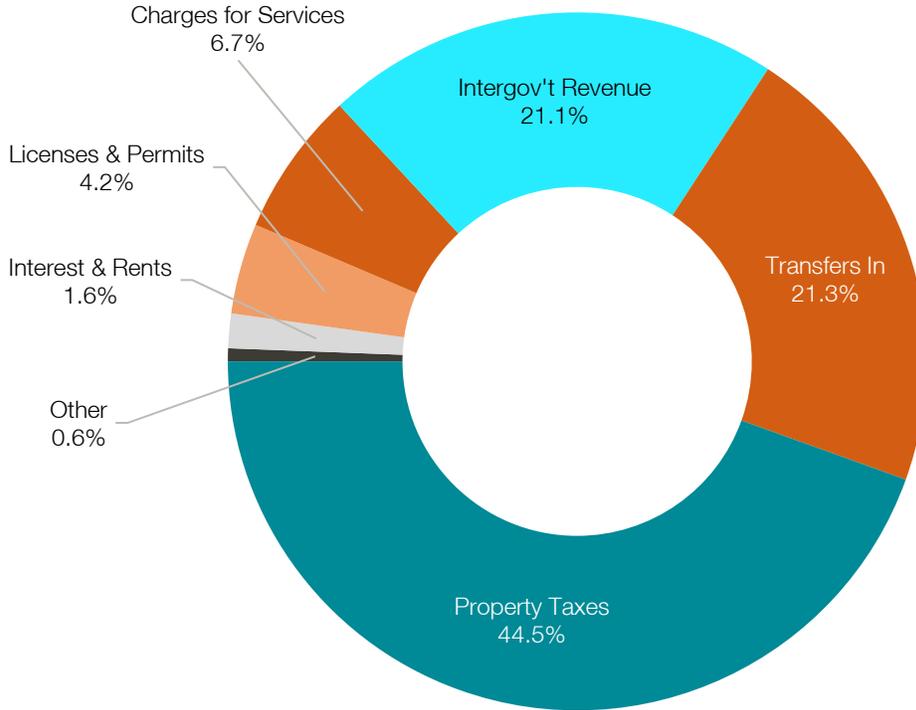


## Fund Summary—Operating

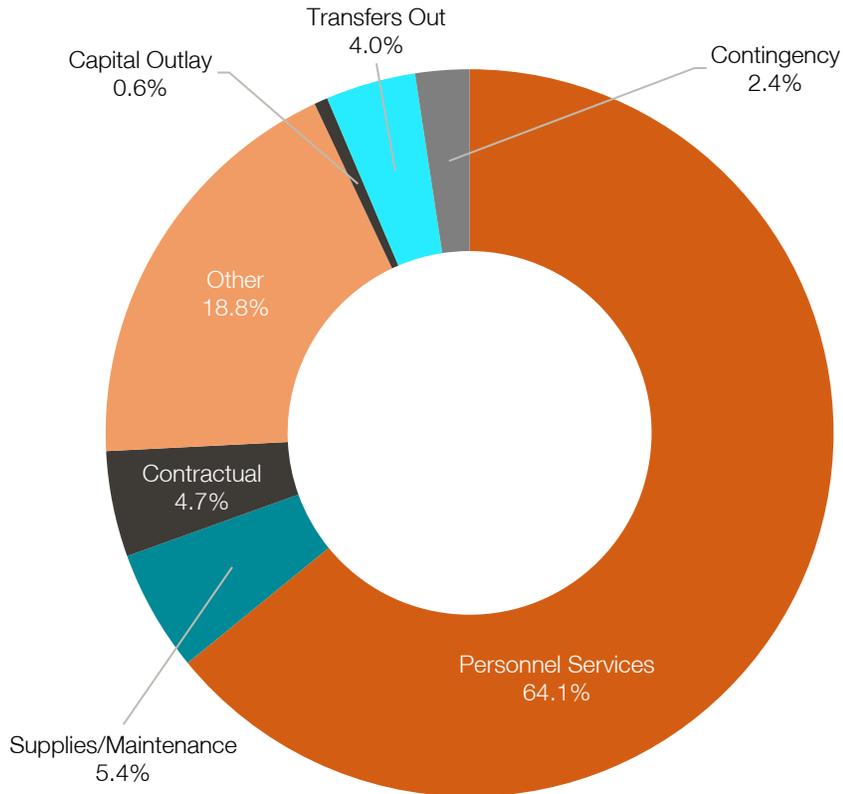
	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Property Taxes	10,327,698	11,406,455	12,100,800	12,173,100	13,598,700	1,497,900	12.4%
Licenses & Permits	1,339,138	1,375,622	2,222,250	2,253,500	1,273,500	(948,750)	-42.7%
Federal Grants	996,306	58,706	829,600	750,200	406,000	(423,600)	-51.1%
State Grants	-	-	30,000	30,000	-	(30,000)	-100.0%
State Revenue Sharing	5,505,707	6,353,942	5,254,100	5,632,955	5,907,905	653,805	12.4%
Local Unit Contributions	78,867	79,359	140,000	136,000	140,000	-	0.0%
Charges for Services	1,716,090	1,821,722	1,863,282	1,879,542	2,047,640	184,358	9.9%
Fines & Forfeitures	137,567	164,325	135,900	130,250	130,300	(5,600)	-4.1%
Interests & Rents	379,570	(1,003)	413,700	572,200	486,155	72,455	17.5%
Other Revenue	43,623	97,244	157,502	30,906	67,473	(90,029)	-57.2%
Transfers In	6,452,022	6,090,077	6,603,435	6,422,033	6,528,091	(75,344)	-1.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$26,976,588</b>	<b>\$27,446,449</b>	<b>\$29,750,569</b>	<b>\$30,010,686</b>	<b>\$30,585,764</b>	<b>\$ 835,195</b>	<b>2.8%</b>
<b>FUNDING USES -</b>							
Personnel Services	16,888,910	17,712,973	19,019,938	19,311,738	19,600,808	580,870	3.1%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	1,522,730	1,426,817	1,647,917	1,632,143	1,643,579	(4,338)	-0.3%
- Contractual	1,134,018	1,163,689	1,499,884	1,459,382	1,450,315	(49,569)	-3.3%
- Other	3,543,796	4,325,835	5,310,683	5,260,646	5,759,233	448,550	8.4%
Capital Outlay	186,652	267,682	253,131	258,706	195,600	(57,531)	-22.7%
Contingency	-	-	60,000	55,000	727,500	667,500	1112.5%
Transfers Out	2,003,328	1,273,417	1,581,077	1,709,413	1,208,729	(372,348)	-23.6%
<b>TOTAL FUNDING USES</b>	<b>\$25,279,434</b>	<b>\$26,170,413</b>	<b>\$29,372,630</b>	<b>\$29,687,028</b>	<b>\$30,585,764</b>	<b>\$ 1,213,134</b>	<b>4.1%</b>



Revenue—\$30,585,764



Expenditures By Classification—\$30,585,764





# GENERAL FUND EXPENDITURES BY DEPARTMENT

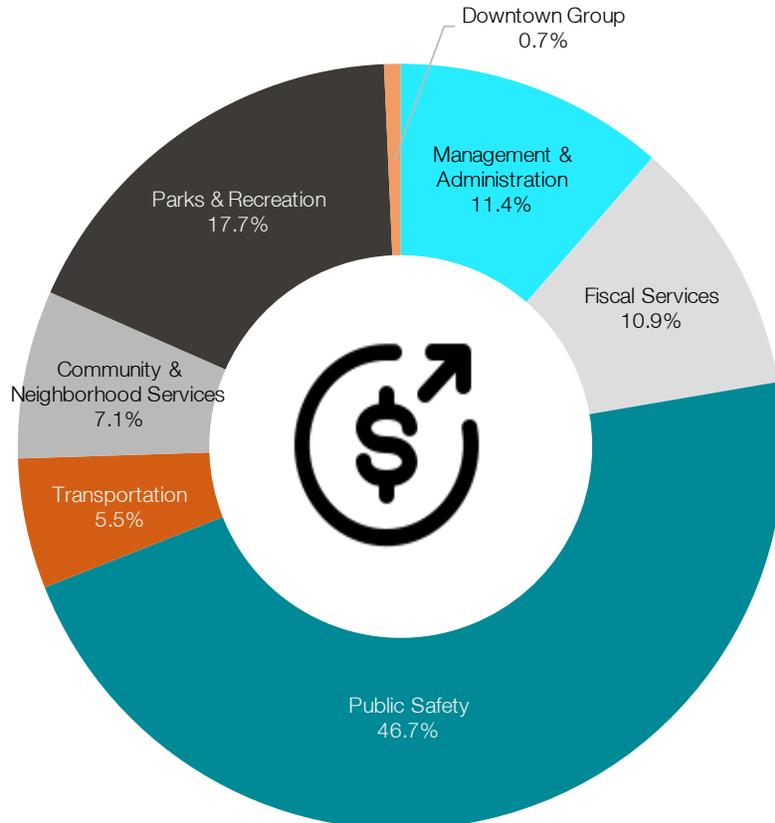
## Fund Summary—Operating

Department	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY 24	
						\$	%
<b>-- FUNDING USES --</b>							
<u>Management &amp; Administration</u>							
City Council	190,786	195,513	268,672	270,273	315,704	47,032	17.5%
City Manager	385,242	404,962	476,118	478,559	484,510	8,392	1.8%
Elections and Voter Registration	102,374	50,697	134,545	126,050	108,842	(25,703)	-19.1%
City Attorney	231,674	241,476	232,500	246,450	243,000	10,500	4.5%
City Clerk	276,900	286,087	348,344	337,361	330,346	(17,998)	-5.2%
Human Resources	383,849	390,583	472,142	452,982	542,863	70,721	15.0%
Board & Commissions	8,166	7,489	11,062	9,562	9,797	(1,265)	-11.4%
Economic Develop & Sustainability	226,116	244,438	498,711	385,029	394,215	(104,496)	-21.0%
Human Relations Commission	139,409	172,686	184,337	180,080	180,901	(3,436)	-1.9%
International Relations Commission	57,422	38,627	125,984	117,150	126,026	42	0.0%
Holland Youth Advisory Council	28,142	32,915	51,685	46,384	47,636	(4,049)	-7.8%
Contingency	-	-	50,000	50,000	727,500	677,500	1355.0%
Total	2,030,080	2,065,473	2,854,100	2,699,880	3,511,340	657,240	23.0%
<u>Fiscal Services</u>							
Finance	678,583	679,380	797,535	783,377	831,762	34,227	4.3%
Independent Audit	45,096	43,624	52,000	51,200	52,900	900	1.7%
Assessing	485,773	473,813	511,184	523,773	526,657	15,473	3.0%
Treasurer	163,015	162,555	184,848	178,913	187,252	2,404	1.3%
Administrative Services	379,819	770,083	313,540	663,540	528,787	215,247	68.7%
Transfers Out	1,903,328	1,155,416	1,481,077	1,609,413	1,208,729	(272,348)	-18.4%
Total	3,655,614	3,284,871	3,340,184	3,810,216	3,336,087	(4,097)	-0.1%
<u>Public Safety</u>							
Management	968,340	1,005,429	1,054,096	1,065,959	1,040,045	(14,051)	-1.3%
Police Division	7,769,335	8,396,587	9,121,167	8,999,354	9,514,581	393,414	4.3%
Fire Division	3,124,733	3,298,538	3,772,377	3,641,593	3,713,879	(58,498)	-1.6%
Total	11,862,408	12,700,554	13,947,640	13,706,906	14,268,505	320,865	2.3%
<u>Transportation</u>							
Street Division	1,251,643	1,136,409	1,330,005	1,395,030	1,355,022	25,017	1.9%
Management & Engineering	180,065	237,867	306,823	296,274	316,409	9,586	3.1%
Total	1,431,708	1,374,276	1,636,828	1,691,304	1,671,431	34,603	2.1%
<u>Community &amp; Neighborhood Services</u>							
Planning & Zoning	329,449	319,161	410,998	402,445	398,120	(12,878)	-3.1%
Environmental Health & Inspections	500,515	471,252	535,949	536,564	533,000	(2,949)	-0.6%
Construction Inspections	978,757	1,033,532	999,407	1,309,260	1,083,079	83,672	8.4%
Social Assistance	57,281	55,000	60,000	55,000	65,000	5,000	8.3%
Housing & Neighborhoods	109,027	95,468	110,124	106,493	85,617	(24,507)	-22.3%
Total	1,975,029	1,974,413	2,116,478	2,409,762	2,164,816	48,338	2.3%



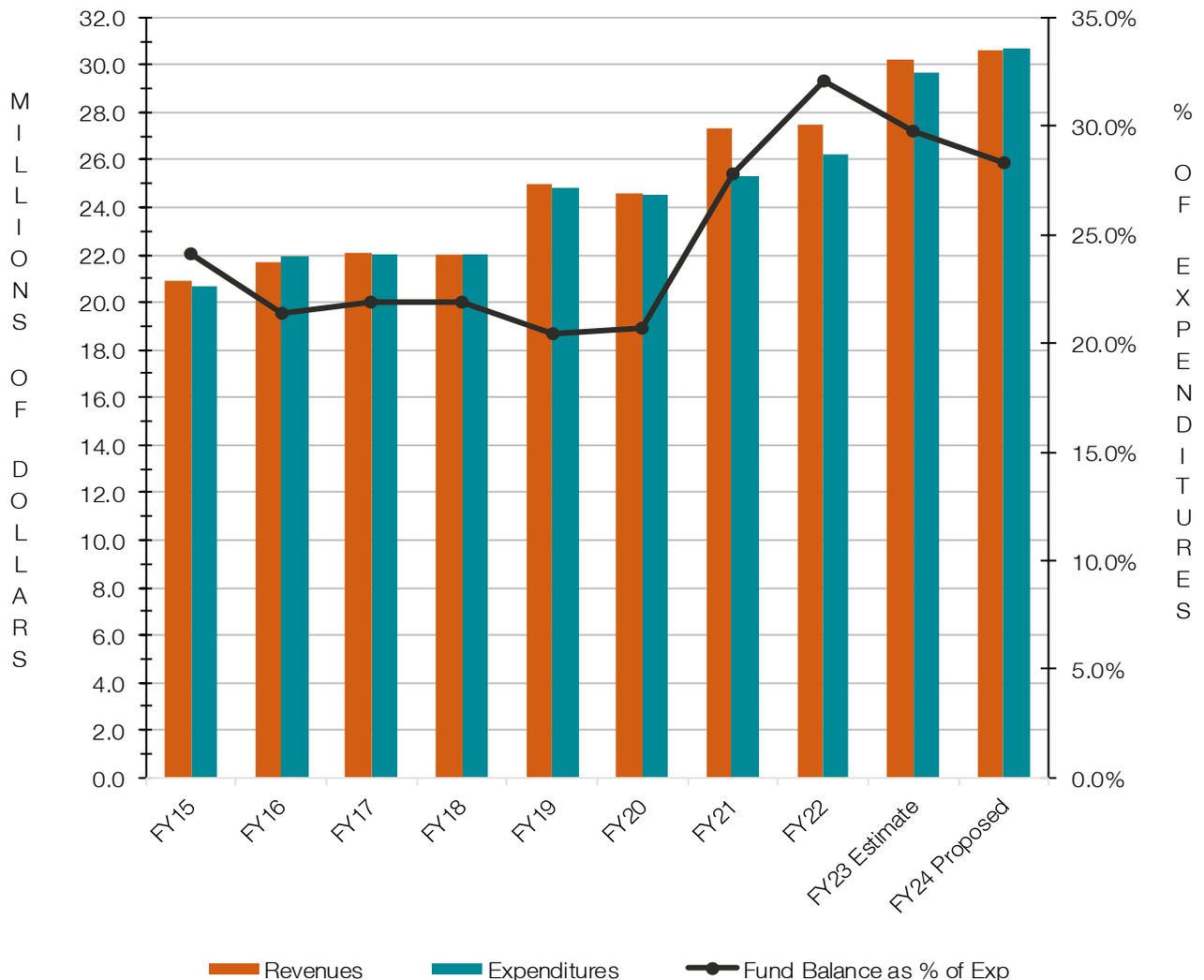
## Fund Summary—Operating

Department	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING USES --</b>							
<u>Parks &amp; Recreation</u>							
City Hall & Grounds	196,521	218,480	260,745	233,633	250,538	(10,207)	-3.9%
Cemeteries	692,557	622,626	772,150	780,380	902,860	130,710	16.9%
Recreation	1,048,546	1,282,762	1,655,250	1,619,836	1,708,080	52,830	3.2%
Parks	2,075,937	2,269,923	2,359,928	2,326,882	2,475,879	115,951	4.9%
DeGraaf Nature Center	38,761	56,930	90,515	89,933	85,154	(5,361)	-5.9%
Cultural Activities Assistance	101,078	101,423	110,600	101,370	-	(110,600)	-100.0%
<b>Total</b>	<b>4,153,400</b>	<b>4,552,144</b>	<b>5,249,188</b>	<b>5,152,034</b>	<b>5,422,511</b>	<b>173,323</b>	<b>3.3%</b>
<u>Downtown Group</u>							
8th Street Farmers Market	171,196	218,682	228,212	216,926	211,074	(17,138)	-7.5%
<b>TOTAL FUNDING USES</b>	<b>\$25,279,435</b>	<b>\$26,170,413</b>	<b>\$29,372,630</b>	<b>\$29,687,028</b>	<b>\$30,585,764</b>	<b>\$ 1,213,134</b>	<b>4.1%</b>
Change from Previous Year	4.0%	3.5%	12.2%	13.4%	3.0%		





	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget
<u>Revenues</u>					
Operating	26,976,588	27,446,449	29,750,569	30,010,686	30,585,764
Budget Stabilization	300,000	89,010	-	154,070	-
<b>Total Revenues</b>	<b>27,276,588</b>	<b>27,535,459</b>	<b>29,750,569</b>	<b>30,164,756</b>	<b>30,585,764</b>
<u>Expenditures</u>					
Operating	25,279,435	26,170,413	29,372,630	29,687,028	30,585,764
Budget Stabilization	42,064	10,287	94,010	38,000	159,070
<b>Total Expenditures</b>	<b>25,321,499</b>	<b>26,180,700</b>	<b>29,466,640</b>	<b>29,725,028</b>	<b>30,744,834</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,955,089</b>	<b>\$ 1,354,759</b>	<b>\$ 283,929</b>	<b>\$ 439,728</b>	<b>\$ (159,070)</b>

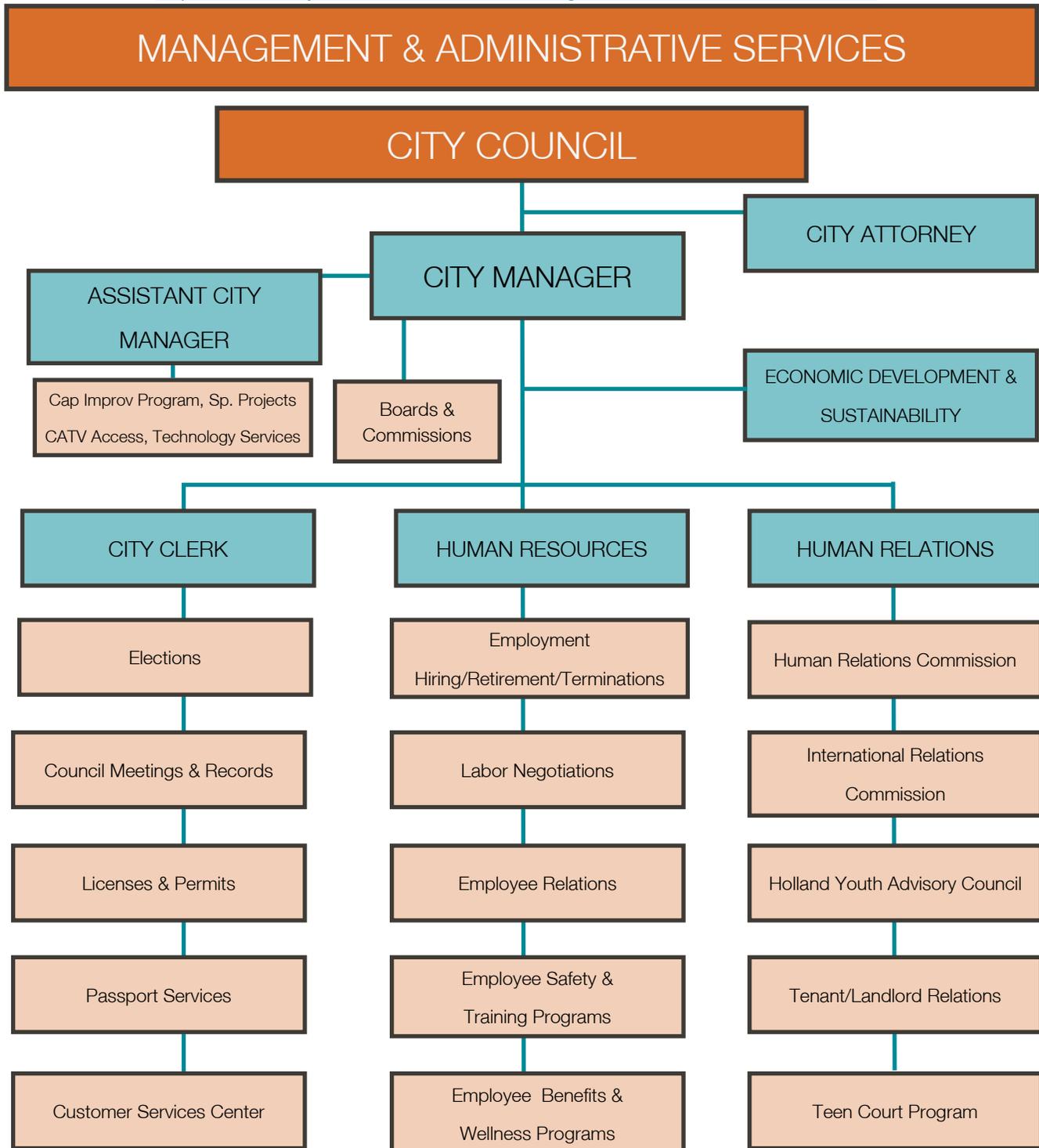




Overview

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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget FY 23 to FY24	
			Amended Budget	Revised Estimate	Adpoted Budget	\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
FUNDING SOURCES -							
Unallocated Revenue	190,791	195,525	268,672	270,273	315,704	47,032	17.5%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 190,791</b>	<b>\$ 195,525</b>	<b>\$ 268,672</b>	<b>\$ 270,273</b>	<b>\$ 315,704</b>	<b>\$ 47,032</b>	<b>17.5%</b>
FUNDING USES -							
Personnel Services-	83,817	84,119	88,247	85,388	87,929	(318)	-0.4%
Other Current Expenditures -							
- Supplies / Maintenance	396	2,150	2,300	1,800	1,850	(450)	-19.6%
- Contractual	21,337	7,944	27,500	29,500	9,875	(17,625)	-64.1%
- Other	85,241	101,312	150,625	153,585	216,050	65,425	43.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 190,791</b>	<b>\$ 195,525</b>	<b>\$ 268,672</b>	<b>\$ 270,273</b>	<b>\$ 315,704</b>	<b>\$ 47,032</b>	<b>17.5%</b>
<b>- - STAFFING - -</b>							
Full-Time Positions	0.20	0.20	0.20	0.20	0.20		
Elected Officials	9.00	9.00	9.00	9.00	9.00		



### Overview

Improves the service and program capabilities of the City organizations through effective and efficient forecasting and planning of financial, staffing and material needs. Assists City Council in developing the services and program needs 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	385,243	404,960	476,118	478,559	484,510	8,392	1.8%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 385,243</b>	<b>\$ 404,960</b>	<b>\$ 476,118</b>	<b>\$ 478,559</b>	<b>\$ 484,510</b>	<b>8,392</b>	<b>1.8%</b>
<b>FUNDING USES -</b>							
Personnel Services-	369,853	377,682	419,193	419,434	428,735	9,542	2.3%
Other Current Expenditures -							
- Supplies / Maintenance	1,172	1,260	1,450	1,450	1,450	-	0.0%
- Contractual	-	4,388	6,000	6,000	3,000	(3,000)	-50.0%
- Other	14,218	21,630	49,475	51,675	51,325	1,850	3.7%
<b>TOTAL FUNDING USES</b>	<b>\$ 385,243</b>	<b>\$ 404,960</b>	<b>\$ 476,118</b>	<b>\$ 478,559</b>	<b>\$ 484,510</b>	<b>8,392</b>	<b>1.8%</b>

<b>-- STAFFING --</b>						
Full-Time Positions	2.45	2.45	2.45	2.45	2.45	

### Performance Measures—City Council/City Manager

	FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*				
					1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>									
Output	Number of Regular Scheduled Legislative Sessions	23	23	24	24	✓			
	Number of Special Called Legislative Sessions	3	3	3	3	✓			
	Number of Study Sessions	17	17	17	17	✓			
	Number of Council Actions (Calendar Year)**	531	540	550	550			✓	
	Number of Ordinances Adopted**	16	43	20	20			✓	
	Facebook Posts on Legislative-Policy-Related *	-	-	-	-	✓			
	Post Reach (Post is Viewed in Users Newsfeed)	-	-	-	-			✓	

\* Data from Public Information Coordinator

\*\* Adjusted due to Covid-19 Ordinance increase due to UDO

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



## Fiscal Year 2024 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

- ✓ To work with the Community Foundation of Holland/Zeeland and the honorary fundraising committee to raise funds for the Ice Rink project
- ✓ To support the distribution of information concerning the "Waterfront Holland" ballot question, and if approved, proceed with the GDK concept to bring forward for community, Planning Commission, and City Council consideration
- ✓ Continue monitoring and further refining the Long-Term Financial Plan with the Finance Director

### Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue to facilitate positive relationships with other regional governments and partners
- ✓ Support Macatawa Area Express Transportation Authority with finance and maintenance services and encourage further study and enhancements for our citizens
- ✓ 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

### Goal 3: To Continually Improve the City Organization

- ✓ Support and work with the Holland Board of Public Works to implement the Holland Fiber workplan to extend broadband past every address in Holland
- ✓ Continue progress on regular reporting on and progress towards the goals established in the Community Energy Plan
- ✓ 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

### Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Continue the internal work by all departments on Diversity, Equity, and Inclusion (DEI) priorities. Continue our external work with multiple community partners (other municipalities, PSD, LEDA, LAUP) on various DEI priorities
- ✓ Expand citizen engagement opportunities by offering options for City Council to consider implementing a Citizen Academy
- ✓ 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



## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	-	-	22,500	8,700	-	(22,500)	-100.0%
Charges for Services	24,679	3,806	25,000	25,200	25,200	200	0.8%
Unallocated Revenue	77,693	46,890	87,045	92,150	83,642	(3,403)	-3.9%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 102,372</b>	<b>\$ 50,696</b>	<b>\$ 134,545</b>	<b>\$ 126,050</b>	<b>\$ 108,842</b>	<b>(25,703)</b>	<b>-19.1%</b>
<b>FUNDING USES -</b>							
Personnel Services-	67,750	15,633	74,170	72,335	45,552	(28,618)	-38.6%
Other Current Expenditures -							
- Supplies / Maintenance	18,683	11,725	36,500	30,050	21,900	(14,600)	-40.0%
- Contractual	9,796	9,170	14,800	14,640	31,140	16,340	110.4%
- Other	6,143	14,168	9,075	9,025	10,250	1,175	12.9%
<b>TOTAL FUNDING USES</b>	<b>\$ 102,372</b>	<b>\$ 50,696</b>	<b>\$ 134,545</b>	<b>\$ 126,050</b>	<b>\$ 108,842</b>	<b>(25,703)</b>	<b>-19.1%</b>
<b>- - STAFFING - -</b>							
Part-Time Positions	2.20	0.95	2.29	2.29	2.35		

## Fiscal Year 2024 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

- ✓ Adopt a balanced budget
- ✓ Explore grant options – equipment and security
- ✓ Plan for increase in budget due to 9-day early voting and return postage needs
- ✓ Collaboration with other jurisdictions in both counties for polling locations, staffing and supplies

### Goal 2: To Enhance Connections with Stakeholders

- ✓ Educational outreach to public
- ✓ Communicate with organizations interested in elections processes
- ✓ Connect with Hope College to streamline voter roles
- ✓ Expand work with HYAC students

### Goal 3: To Continually Improve the City Organization

- ✓ Run efficient and secure elections
- ✓ Increase security for election materials and equipment

### Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Provide election worker training in-house when possible
- ✓ Maintain collaboration between Ottawa and Allegan Counties
- ✓ Increase staffing/hours as needed for elections



## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Number of Registered Voters								
	November	25,824	26,951	27,344	27,200		✓		
	August	2,675	26,026	27,029	27,200		✓		
	May	26,607	26,500	27,200	27,200		✓		
	Total Number of Elections	3	1	3	4				
	Regular	2	1	2	3			✓	✓
	Special	1	-	1	1			✓	✓
	Average Number of Election Workers per Precinct	6	6	6	6			✓	✓
	Voting Station Election Officials								
	Chairperson	17	9	17	17			✓	✓
	Election Worker	75	60	75	75			✓	✓
	Voter Turnout								
	August	6,935	-	7,986	6,000			✓	
	November	16,976	5,138	13,902	13,000			✓	
	March	-	-	-	17,000			✓	
	May	4,363	-	6,000	6,000			✓	
	Absentee Voters								
	August	4,848	-	3,764	3,000			✓	✓
	November	10,293	3,134	5,620	4,000			✓	✓
	March	-	-	-	7,000			✓	✓
May	2,997	-	3,500	4,000			✓	✓	
Efficiency	% of Turnout per Election								
	August	26.85%		29.85%	22.00%			✓	
	November	62.93%	19.06%	55.97%	48.00%			✓	
	March				62.50%			✓	
	May	16.40%		22.00%	22.00%			✓	

\* 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	231,674	241,476	232,500	246,450	243,000	10,500	4.5%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 231,674</b>	<b>\$ 241,476</b>	<b>\$ 232,500</b>	<b>\$ 246,450</b>	<b>\$ 243,000</b>	<b>10,500</b>	<b>4.5%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Contractual	231,674	241,476	232,500	246,450	243,000	10,500	4.5%
<b>TOTAL FUNDING USES</b>	<b>\$ 231,674</b>	<b>\$ 241,476</b>	<b>\$ 232,500</b>	<b>\$ 246,450</b>	<b>\$ 243,000</b>	<b>10,500</b>	<b>4.5%</b>





### 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Licenses & Permits	19,042	24,621	20,000	20,000	20,000	-	0.0%
Charges for Services	6,495	55,132	68,100	70,300	70,300	2,200	3.2%
Unallocated Revenue	251,364	206,333	260,244	247,061	240,046	(20,198)	-7.8%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 276,901</b>	<b>\$ 286,086</b>	<b>\$ 348,344</b>	<b>\$ 337,361</b>	<b>\$ 330,346</b>	<b>(17,998)</b>	<b>-5.2%</b>
<b>FUNDING USES -</b>							
Personnel Services-	239,848	247,781	288,369	274,716	262,436	(25,933)	-9.0%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	3,187	6,318	7,300	9,000	9,550	2,250	30.8%
- Contractual	10,350	1,965	7,200	8,200	8,200	1,000	13.9%
- Other	23,516	30,022	45,475	45,445	50,160	4,685	10.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 276,901</b>	<b>\$ 286,086</b>	<b>\$ 348,344</b>	<b>\$ 337,361</b>	<b>\$ 330,346</b>	<b>(17,998)</b>	<b>-5.2%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	2.00	2.00	2.00	2.00	2.00		
Part-Time Positions	1.85	1.85	1.73	1.83	1.83		





### Fiscal Year 2024 Department Objectives

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

**Goal 2: To Enhance Connections with Stakeholders**

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

**Goal 3: To Continually Improve the City Organization**

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

**Goal 4: To Provide Quality Services to All Stakeholders**

- ✓ Continue Passport Program
- ✓ Specialized training, including customer service, records management and related topics
- ✓ Customer Service and front office staffed 8-5 that is cross trained to answer questions, direct citizens to the proper departments, assist departments with additional clerical work and mailings

### Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Licenses & Applications								
	Business Licenses and Permits Issued	190	230	230	240	✓			
	Passports	144	1,405	1,400	1,500	✓			
	Ordinances								
	Ordinances Adopted	16	43	20	20			✓	
	Total Council Meetings - Regular, Special, & Closed	43	43	42	42			✓	
	FOIA's			114	135				✓
	Project Pride Coupons - Customer Service Desk	1,031	1,043	1,050	1,060	✓			✓
	City Main Phone Line (355-1300)	6,795	7,018	7,200	7,200	✓			✓
	All CS functions - *includes phone calls, directions, instructions and information to persons visiting City Hall, delivery services, Project Pride coupons issued & yellow recycling bags distributed	20,274	21,356	21,500	21,500	✓			✓
	Compensation Commission Meetings	1	-	1	-	✓			

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

\* Business License include - Yearly Business Licensing, Use of City Facilities, Tulip Time Vendors and Tulip Time Entertainment.

\*Ordinance increase due to UDO

\* 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	1,339	-	-	-	-	-	0.0%
Unallocated Revenue	382,510	390,584	472,142	452,982	542,863	70,721	15.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 383,849</b>	<b>\$ 390,584</b>	<b>\$ 472,142</b>	<b>\$ 452,982</b>	<b>\$ 542,863</b>	<b>70,721</b>	<b>15.0%</b>
<b>FUNDING USES -</b>							
Personnel Services-	250,114	258,681	276,962	274,852	282,213	5,251	1.9%
Other Current Expenditures -							
- Supplies / Maintenance	1,604	1,240	1,600	1,550	1,700	100	6.3%
- Contractual	42,754	21,877	54,000	54,000	116,000	62,000	114.8%
- Other	89,377	108,786	139,580	122,580	142,950	3,370	2.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 383,849</b>	<b>\$ 390,584</b>	<b>\$ 472,142</b>	<b>\$ 452,982</b>	<b>\$ 542,863</b>	<b>70,721</b>	<b>15.0%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	2.60	2.60	2.60	2.60	2.60		
Part-Time Positions	-	-	-	0.07	-		



## Fiscal Year 2024 Department Objectives

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

### Goal 1: To Maintain and Improve a Strong Financial Position

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

### Goal 2: To Enhance Connections with Stakeholders

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

### Goal 3: To Continually Improve the City Organization

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

### Goal 4: To Provide Quality Services to All Stakeholders

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



Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Number of Full Time Positions	188	189	198	200	✓			
	Number of Full Time New Hires	14	10	27	12	✓			
	Number of Full Time Racial Minority New Hires	5	2	5	3			✓	
	Turnover Percentage	7%	6%	2%	2%			✓	
	Number of Labor Contract Settlements	-	-	2	-	✓			
	Number of Recordable Work Compensation Claims (CY)	15	12	10	9		✓		
	Number of Lost Time Accidents (CY)	11	4	3	2			✓	
	Number of Lost Days (CY)	247	72	55	40				✓
	Number of Full Time Employees Enrolled in Consumer Driven High Deductible Health Plan with Health Savings Account (CY)	85	91	101	110	✓			
	Number of Employee Trainings Offered	9	11	10	11			✓	
	Number of Employee that Attended a City Offered Training	139	139	130	140			✓	

\* Strategic Goals:

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





**Holland**  
MICHIGAN  
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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	8,164	7,488	11,062	9,562	9,797	(1,265)	-11.4%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 8,164</b>	<b>\$ 7,488</b>	<b>\$ 11,062</b>	<b>\$ 9,562</b>	<b>\$ 9,797</b>	<b>(1,265)</b>	<b>-11.4%</b>
<b>FUNDING USES -</b>							
Personnel Services-	7,797	7,096	7,662	7,662	7,847	185	2.4%
Other Current Expenditures -							
- Supplies / Maintenance	48	23	500	500	500	-	0.0%
- Contractual	-	-	300	300	300	-	0.0%
- Other	319	369	2,600	1,100	1,150	(1,450)	-55.8%
<b>TOTAL FUNDING USES</b>	<b>\$ 8,164</b>	<b>\$ 7,488</b>	<b>\$ 11,062</b>	<b>\$ 9,562</b>	<b>\$ 9,797</b>	<b>(1,265)</b>	<b>-11.4%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	0.10	0.10	0.10	0.10	0.10		

### Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>										
Output	CVS Boards/Project/Program Volunteers									
	Boards and Commissions Volunteers	191	235	240	245					✓
	Females	188	82	85	87					✓
	Minorities	37	33	35	37					✓
	Teen Court Coordinator, Jurors, and Assistants	12	6	8	8					✓
	Victims Service Unit	14	10	12	14					✓
	Youth Council Volunteers	30	36	45	50					✓
	Misc. Volunteers (Downtown Events, Interns, etc.)	45	38	38	38					✓
	<b>Total</b>	<b>292</b>	<b>325</b>	<b>343</b>	<b>355</b>					

\* Strategic Goals:

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



## Overview

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

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

## Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	6,700	15,600	13,638	27,800	20,900	7,262	53.2%
Other	-	-	-	20,000	-	-	0.0%
Transfers In	70,401	38,773	84,825	46,033	104,721	19,896	23.5%
Unallocated Revenue	149,014	190,064	400,248	291,196	268,594	(131,654)	-32.9%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 226,115</b>	<b>\$ 244,437</b>	<b>\$ 498,711</b>	<b>\$ 385,029</b>	<b>\$ 394,215</b>	<b>(104,496)</b>	<b>-21.0%</b>
<b>FUNDING USES -</b>							
Personnel Services	22,244	62,730	211,829	151,082	163,790	(48,039)	-22.7%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	16,533	12,366	58,790	58,290	50,300	(8,490)	-14.4%
- Contractual	56,219	63,826	63,210	62,100	66,900	3,690	5.8%
- Other	107,519	105,515	164,882	113,557	113,225	(51,657)	-31.3%
Capital Outlay	23,600	-	-	-	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 226,115</b>	<b>\$ 244,437</b>	<b>\$ 498,711</b>	<b>\$ 385,029</b>	<b>\$ 394,215</b>	<b>(104,496)</b>	<b>-21.0%</b>
<b>- - STAFFING - -</b>							
Full-Time Positions	0.35	0.60	1.60	0.60	1.25		
Part-Time Positions	-	-	-	0.57	0.57		





### 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Other	14,978	1,551	1,445	1,445	-	(1,445)	-100.0%
Unallocated Revenue	124,432	146,797	182,892	178,635	180,901	(1,991)	-1.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 139,410</b>	<b>\$ 148,348</b>	<b>\$ 184,337</b>	<b>\$ 180,080</b>	<b>\$ 180,901</b>	<b>\$ (3,436)</b>	<b>-1.9%</b>

<b>FUNDING USES -</b>							
Personnel Services-	100,966	104,747	109,537	109,600	115,496	5,959	5.4%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	2,518	4,142	5,000	4,400	4,400	(600)	-12.0%
- Contractual	15,928	20,526	27,150	26,250	16,600	(10,550)	-38.9%
- Other	19,998	18,933	42,650	39,830	44,405	1,755	4.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 139,410</b>	<b>\$ 148,348</b>	<b>\$ 184,337</b>	<b>\$ 180,080</b>	<b>\$ 180,901</b>	<b>\$ (3,436)</b>	<b>-1.9%</b>

<b>-- STAFFING --</b>						
Full-Time Positions	0.70	0.70	0.70	0.70	0.70	
Part-Time Positions	0.45	0.45	0.44	0.44	0.44	



## Fiscal Year 2024 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

### Goal 2: To Enhance Connections with Stakeholders

- ✓ Partner with local stakeholders long-term to facilitate diversity, equity, and inclusion regionally
- ✓ Participate in the Diversity Forum Collaborative with community stakeholders (\$5,000 in funding)
- ✓ Build upon existing collaboration with local municipalities, non-profit organizations, schools, and businesses (\$5,000 funding for LEDA Welcoming Ottawa project)

### Goal 3: To Continually Improve the City Organization

- ✓ Develop and build Government Alliance on Race and Equity framework, including:
  - \* Normalize racial equity framework
  - \* Build organizational capacity through development opportunities
  - \* Operationalize culture of learning and action
- ✓ Develop the work of the Diversity, Equity, and Inclusion Employee Committee (\$15,000 training budget)

### 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
- ✓ Enhance cultural sensitivity to those we serve and how we do our work
- ✓ Initiate cultural collaboration and community engagement



Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Total Concern and Requests for Information	238	256	250	260			✓	
	By Service Area								
	Education	-	1	1	1				✓
	Employment	-	7	3	3				✓
	Housing	178	161	200	200				✓
	Government/Community								
	Consumer	15	16	16	16			✓	
	Public Services/Accommodations	16	6	6	6			✓	
	Welfare Eligibility	4	4	4	4			✓	
	Volunteer Opportunities	4	3	-	-				
	Translations	2,429	2,652	2,600	2,600	✓			✓
	Discrimination Concerns*	9	14	10	10	✓	✓		✓
	Teen Court**	6	11	6	6	✓			
	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	X	X	X	✓	✓		
	Bridges Out of Poverty	-	-	X	-	✓	✓		✓
	Social Justice Awards	X	X	X	X	✓			
	Government Alliance on Race & Equity ***	X	X	X	X	✓	✓		✓
	GARE County Subcommunity	X	X	X	-			✓	
	City DEI Core Team	X	X	X	-	✓	✓		✓
	DEI Employee Committee	-	-	X	X	✓	✓		✓
	Diversity Forum Engagement	X	X	X	X	✓	✓	✓	✓
Title VI Reporting	X	X	X	X	✓	✓	✓	✓	

Reported January - December

\*\* Teen courts on/off

\*\*\* Oral History Project starting FY2021, ongoing

\*\*\*\* CIP (Continuous Improvement)

\* 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

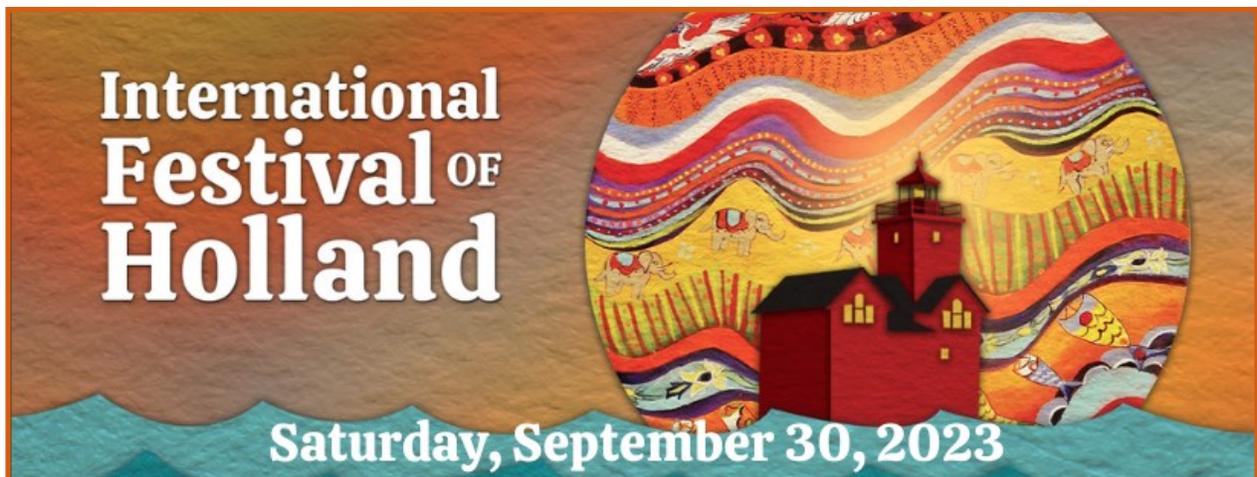


### Overview

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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	57,423	62,963	125,984	117,150	126,026	42	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 57,423</b>	<b>\$ 62,963</b>	<b>\$ 125,984</b>	<b>\$ 117,150</b>	<b>\$ 126,026</b>	<b>42</b>	<b>0.0%</b>
<b>FUNDING USES -</b>							
Personnel Services-	43,259	45,075	46,984	46,975	49,501	2,517	5.4%
Other Current Expenditures -							
- Supplies / Maintenance	292	864	4,400	2,500	3,000	(1,400)	-31.8%
- Contractual	345	90	3,250	3,000	3,300	50	1.5%
- Other	13,527	16,934	71,350	64,675	70,225	(1,125)	-1.6%
<b>TOTAL FUNDING USES</b>	<b>\$ 57,423</b>	<b>\$ 62,963</b>	<b>\$ 125,984</b>	<b>\$ 117,150</b>	<b>\$ 126,026</b>	<b>42</b>	<b>0.0%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	0.30	0.30	0.30	0.30	0.30		
Part-Time Positions	0.20	0.20	0.19	0.19	0.19		





## Fiscal Year 2024 Department Objectives

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

### Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to connect with local business and establish relationships to sustain the International Festival of Holland
- ✓ 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
- ✓ Build greater engagement with the World Affairs Council of Western Michigan
- ✓ Identify and execute opportunities to engage local Consulates in the state of Michigan

### Goal 3: To Continually Improve the City Organization

- ✓ Expand International Festival of Holland in attendance, caliber of performers and vendors
- ✓ Provide opportunities to promote the City as an inclusive, welcoming community that fosters a culture of belonging as an integral part of the greater community
- ✓ Provide greater opportunities for cultural learning

### 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



## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	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	1	1	1	✓			
	Queretaro Cultural Tour	-	-	-	Tentative	✓			
	Promote IRC Membership	full	full	full	full	✓			
	Reel Time Film Series	100	100	130	120	✓			
	Naturalization Ceremony	360	360	360	360	✓			✓
	International Festival Fundraising	\$ 32,220	\$ 30,700	\$ 35,000	\$ 35,000	✓	✓	✓	✓
	In-kind	\$ 24,950	\$ 20,450	\$ 15,000	\$ 15,000	✓	✓	✓	✓
	International Festival Event Planning	1	1	ongoing	ongoing		✓		✓
	Participate in World Affairs Council Programming								✓
	Great Decisions Global Discussions (8 annual speakers)	8	8	ongoing	ongoing				✓

\* 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	28,142	32,915	51,685	46,384	47,636	(4,049)	-7.8%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 28,142</b>	<b>\$ 32,915</b>	<b>\$ 51,685</b>	<b>\$ 46,384</b>	<b>\$ 47,636</b>	<b>(4,049)</b>	<b>-7.8%</b>
<b>FUNDING USES -</b>							
Personnel Services-	22,991	25,922	31,415	32,559	33,241	1,826	5.8%
Other Current Expenditures -							
- Supplies / Maintenance	662	646	2,950	1,750	2,300	(650)	-22.0%
- Contractual	418	427	600	500	500	(100)	-16.7%
- Other	4,071	5,920	16,720	11,575	11,595	(5,125)	-30.7%
<b>TOTAL FUNDING USES</b>	<b>\$ 28,142</b>	<b>\$ 32,915</b>	<b>\$ 51,685</b>	<b>\$ 46,384</b>	<b>\$ 47,636</b>	<b>(4,049)</b>	<b>-7.8%</b>
<b>-- STAFFING --</b>							
Part-Time Positions	0.65	0.65	0.63	0.63	0.63		



## Fiscal Year 2024 Department Objectives

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

### Goal 1: To Maintain and Improve a Strong Financial Position

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

### Goal 2: To Enhance Connections with Stakeholders

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

### Goal 3: To Continually Improve the City Organization

- ✓ Recruit, engage, and work to promote diverse and inclusive Holland Youth Advisory Council and Youth on Boards
- ✓ Assess opportunities for Youth on Boards program to enhance learning and engagement

### Goal 4: To Provide Quality Services to All Stakeholders

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



## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>										
Output	Holland Youth Advisory Council (HYAC) Members	38	30	37	40					
	Females	26	13	23	23	✓	✓	✓		
	Males	12	17	14	18	✓	✓	✓		
	Minorities	14	5	12	14	✓	✓	✓		
	Environmental Committee	9	7	10	10	✓	✓	✓		
	Recreation Committee	6	6	7	9	✓	✓	✓		
	Social Services Committee	10	5	8	10	✓	✓	✓		
	Youth on Adult Boards	13	7	12	12	✓	✓	✓		
	HYAC Core *	11	10	11	11	✓	✓	✓		
	Planned Events by HYAC									
	Recreation Committee									
	Online Pumpkin Carving Contest	1	1	1	1	✓	✓	✓		
	Easter Egg Hunt	1	1	1	1	✓	✓	✓		
	Decorated lunch bags for Kid's Food Basket	1	1	1	1	✓	✓	✓		
	Leprechaun Hunt	C19C	1	1	1	✓	✓	✓		
	Holiday Cookie Decorations at Boys & Girls Club	n/a	1	1	1	✓	✓	✓		
	Social Services Committee									
	Resilience Birthday Boxes	1	1	-	-	✓	✓	✓		
	Community Action House - Food Club Volunteer	1	1	1	1	✓	✓	✓		
	Used Children's Book Drive	1	1	1	1	✓	✓	✓		
	Used Clothing Drive				1	✓	✓	✓		
	Freedom Village Bunco				1	✓	✓	✓		
	Build a Bag - Foster youth				1	✓	✓	✓		
	Environmental Committee									
	Beach clean-up	2	2	2	2	✓	✓	✓		
	Online Recycled Art Contest	1	1	1	1	✓	✓	✓		
	Skip the straw day		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)	8	2	5	5	✓	✓	✓		
	Strategic Planning		1	1	1	✓	✓	✓		
	HYAC Team Building Experience	-	1	1	1	✓	✓	✓		
	Update website	ongoing	ongoing	ongoing	ongoing	✓	✓	✓		

C19C - Covid-19 cancellation

\* Students on Core Council serve on a subcommittee or YOYB

\*\* Planned events by HYAC Committees may change with new co-hort each 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	-	-	50,000	50,000	727,500	677,500	1355.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 727,500</b>	<b>677,500</b>	<b>1355.0%</b>
<b>FUNDING USES -</b>							
Contingency	-	-	50,000	50,000	727,500	677,500	1355.0%
<b>TOTAL FUNDING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 727,500</b>	<b>677,500</b>	<b>1355.0%</b>

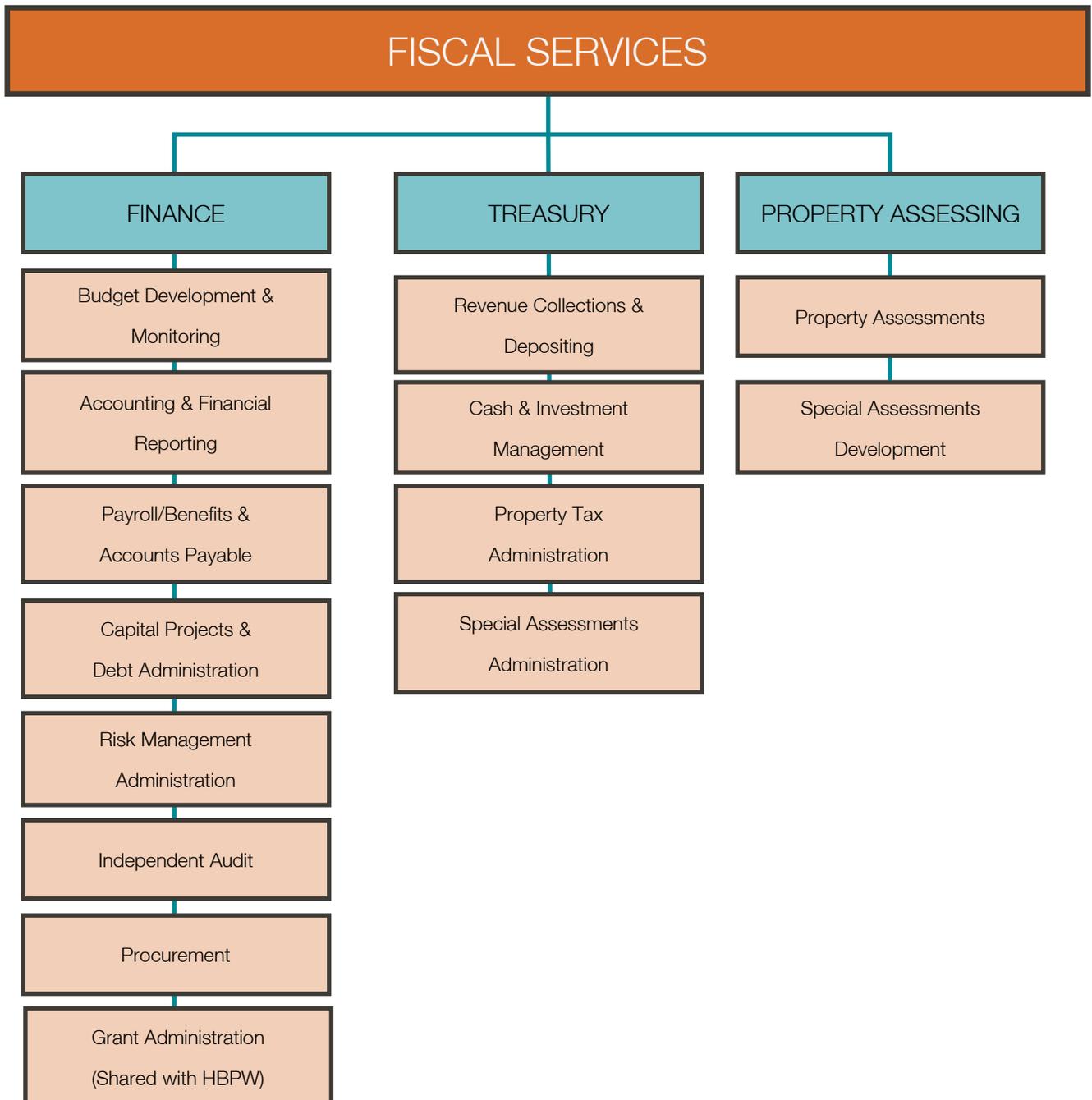




Overview

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

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





## Overview

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

## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	115,169	125,376	140,060	139,060	156,165	16,105	11.5%
Unallocated Revenue	508,621	554,002	657,475	644,317	675,597	18,122	2.8%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 623,790</b>	<b>\$ 679,378</b>	<b>\$ 797,535</b>	<b>\$ 783,377</b>	<b>\$ 831,762</b>	<b>34,227</b>	<b>4.3%</b>
<b>FUNDING USES -</b>							
Personnel Services	616,887	606,255	690,840	690,682	723,178	32,338	4.7%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	9,935	9,375	11,650	11,650	12,250	600	5.2%
- Contractual	4,453	5,847	17,324	7,324	17,600	276	1.6%
- Other	47,309	57,901	77,721	73,721	78,734	1,013	1.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 678,584</b>	<b>\$ 679,378</b>	<b>\$ 797,535</b>	<b>\$ 783,377</b>	<b>\$ 831,762</b>	<b>34,227</b>	<b>4.3%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	6.00	7.00	7.00	7.00	7.00		
Part-Time Positions	0.65	0.65	0.65	0.65	0.60		





## Fiscal Year 2024 Department Objectives

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

### Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Update/add financial policies, including Investment, Cash Management, Fixed Asset
- ✓ 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
- ✓ Facilitate upgrade to Enterprise Resource Planning (ERP) system finance modules
- ✓ Evaluate Finance Department procedures and identify opportunities for enhancements that compliment the new ERP system
- ✓ Implement GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- ✓ Work with HBPW on the debt issuance process for the broadband investment. Develop internal procedures to facilitate the millage approved for the repayment

### 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, WMAA

### Goal 4: To Provide Quality Services to All Stakeholders

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





## Performance Measures

		FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*				
						1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>										
Output	Purchase Orders Issued - City	711	711	725	720	✓				
	Purchase Orders Issued - Fiscal Agent	79	79	76	75	✓				
	Bids Posted	30	30	50	50	✓				
	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	0%	99%	98%	97%	✓				
	Distribution of Tax Payments to Other Jurisdictions on Time	0%	100%	100%	100%	✓				
	Employees receiving Payroll via ACH - City	95%	95%	95%	96%	✓				
	Employees receiving Payroll via ACH - Fiscal Agent	96%	96%	96%	96%	✓				
	Vendor pmts sent via electronic platform - % of total pmts	20%	20%	25%	65%					
	Policy Development - New/Reviewed/Unpdated	-	-	-	-	✓				
	Years Received GFOA Budget Award	20	20	21	22	✓				
	Years Received GFOA Audit Award	31	31	32	33	✓				
	Years Received GFOA PAFR Award (started creating FY22)	1	1	2	3	✓				
	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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Unallocated Revenue	45,096	43,625	52,000	51,200	52,900	900	1.7%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 45,096</b>	<b>\$ 43,625</b>	<b>\$ 52,000</b>	<b>\$ 51,200</b>	<b>\$ 52,900</b>	<b>900</b>	<b>1.7%</b>
FUNDING USES -							
Other Current Expenditures -							
- Contractual	44,094	42,400	50,500	49,700	51,400	900	1.8%
- Other	1,002	1,225	1,500	1,500	1,500	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 45,096</b>	<b>\$ 43,625</b>	<b>\$ 52,000</b>	<b>\$ 51,200</b>	<b>\$ 52,900</b>	<b>900</b>	<b>1.7%</b>

## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>										
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	1	1	1	✓			
Audit Committee Meetings Held		1	1	1	1				✓	
Efficiency	Years Received G.F.O.A. Award for Financial Reporting	31	32	33	34					✓

\* 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	2,575	4,392	3,350	3,350	3,350	-	0.0%
Unallocated Revenue	483,201	469,419	507,834	520,423	523,307	15,473	3.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 485,776</b>	<b>\$ 473,811</b>	<b>\$ 511,184</b>	<b>\$ 523,773</b>	<b>\$ 526,657</b>	<b>15,473</b>	<b>3.0%</b>
<b>FUNDING USES -</b>							
Personnel Services	426,870	373,681	420,217	417,006	430,754	10,537	2.5%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	10,129	9,669	10,300	10,300	10,300	-	0.0%
- Contractual	25,872	58,738	33,600	48,600	37,600	4,000	11.9%
- Other	22,905	31,723	47,067	47,867	48,003	936	2.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 485,776</b>	<b>\$ 473,811</b>	<b>\$ 511,184</b>	<b>\$ 523,773</b>	<b>\$ 526,657</b>	<b>15,473</b>	<b>3.0%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	4.10	4.10	4.10	4.10	4.10		
Part-Time Positions	0.40	0.50	0.50	0.50	0.50		





### Fiscal Year 2024 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-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Total Properties	13,529	13,608	13,710	13,800				✓
	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	21	14	25	30	✓			
	* Letters	3	-	3	3	✓			
	* Recommendations	142	73	80	75	✓			
	Total Parcels Appealed	166	87	108	108				
	MTT Assessment Appeal Properties								
	Full Tribunal	5	6	3	3	✓			
Small Claims Division	2	3	1	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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	33,268	25,241	23,310	23,889	46,175	22,865	98.1%
Unallocated Revenue	129,747	137,315	161,538	155,024	141,077	(20,461)	-12.7%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 163,015</b>	<b>\$ 162,556</b>	<b>\$ 184,848</b>	<b>\$ 178,913</b>	<b>\$ 187,252</b>	<b>2,404</b>	<b>1.3%</b>
FUNDING USES -							
Personnel Services	127,058	130,232	138,860	137,103	142,949	4,089	2.9%
Other Current Expenditures -							
- Supplies / Maintenance	12,503	10,672	10,500	11,500	12,250	1,750	16.7%
- Contractual	6,751	5,394	8,100	5,100	5,100	(3,000)	-37.0%
- Other	16,703	16,258	27,388	25,210	26,953	(435)	-1.6%
<b>TOTAL FUNDING USES</b>	<b>\$ 163,015</b>	<b>\$ 162,556</b>	<b>\$ 184,848</b>	<b>\$ 178,913</b>	<b>\$ 187,252</b>	<b>2,404</b>	<b>1.3%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	1.80	1.80	1.80	1.80	1.80		

### Fiscal Year 2024 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
- ✓ Review cash receipting process for the City and identify opportunities for enhancements
- ✓ 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
Unallocated Revenue	379,819	770,083	313,540	663,540	528,787	215,247	68.7%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 379,819</b>	<b>\$ 770,083</b>	<b>\$ 313,540</b>	<b>\$ 663,540</b>	<b>\$ 528,787</b>	<b>215,247</b>	<b>68.7%</b>
<b>FUNDING USES -</b>							
Personnel Services	300,000	637,868	108,840	458,840	301,787	192,947	177.3%
<b>Other Current Expenditures -</b>							
- Other	79,819	132,215	204,700	204,700	227,000	22,300	10.9%
<b>TOTAL FUNDING USES</b>	<b>\$ 379,819</b>	<b>\$ 770,083</b>	<b>\$ 313,540</b>	<b>\$ 663,540</b>	<b>\$ 528,787</b>	<b>215,247</b>	<b>68.7%</b>



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 2023 estimate includes an additional \$350,000 payment towards the unfunded pension liability.





## Overview

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

## Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	1,763,327	1,173,417	1,481,077	1,609,413	1,208,729	(272,348)	-18.4%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,763,327</b>	<b>\$ 1,173,417</b>	<b>\$ 1,481,077</b>	<b>\$ 1,609,413</b>	<b>\$ 1,208,729</b>	<b>(272,348)</b>	<b>-18.4%</b>
<b>FUNDING USES -</b>							
Transfer Out-Budget Stab	300,000	89,010	-	154,070	-	-	0.0%
Transfer Out-Dangerous Struct	8,204	7,912	36,214	47,274	-	(36,214)	-100.0%
Transfer Out-WEMET Grant	220,695	209,631	247,779	207,575	-	(247,779)	-100.0%
Transfer Out-MCIF	620,842	250,000	250,000	250,000	250,000	-	0.0%
Transfer Out-Civic Center Place	613,586	616,864	672,084	675,494	583,729	(88,355)	-13.1%
Transfer Out-Holland Energy Fd	-	-	275,000	275,000	275,000	-	0.0%
Transfer Out-Holland Hist Trust	-	-	-	-	100,000	100,000	100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 1,763,327</b>	<b>\$ 1,173,417</b>	<b>\$ 1,481,077</b>	<b>\$ 1,609,413</b>	<b>\$ 1,208,729</b>	<b>(272,348)</b>	<b>-18.4%</b>



Transfer to Holland Historical Trust was budgeted in another department in prior years. FY 24 budgeted amount is consistent with prior years.



## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Transfers In	300,000	89,010	-	154,070	-	-	0.0%
Unallocated Revenue	(257,936)	(78,723)	94,010	(116,070)	154,070	65,060	69.2%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 42,064</b>	<b>\$ 10,287</b>	<b>\$ 94,010</b>	<b>\$ 38,000</b>	<b>\$ 154,070</b>	<b>65,060</b>	<b>69.2%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	3,296	10,287	5,000	38,000	5,000	-	0.0%
Transfers Out	38,768	-	89,010	-	154,070	65,060	73.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 42,064</b>	<b>\$ 10,287</b>	<b>\$ 94,010</b>	<b>\$ 38,000</b>	<b>\$ 159,070</b>	<b>65,060</b>	<b>69.2%</b>

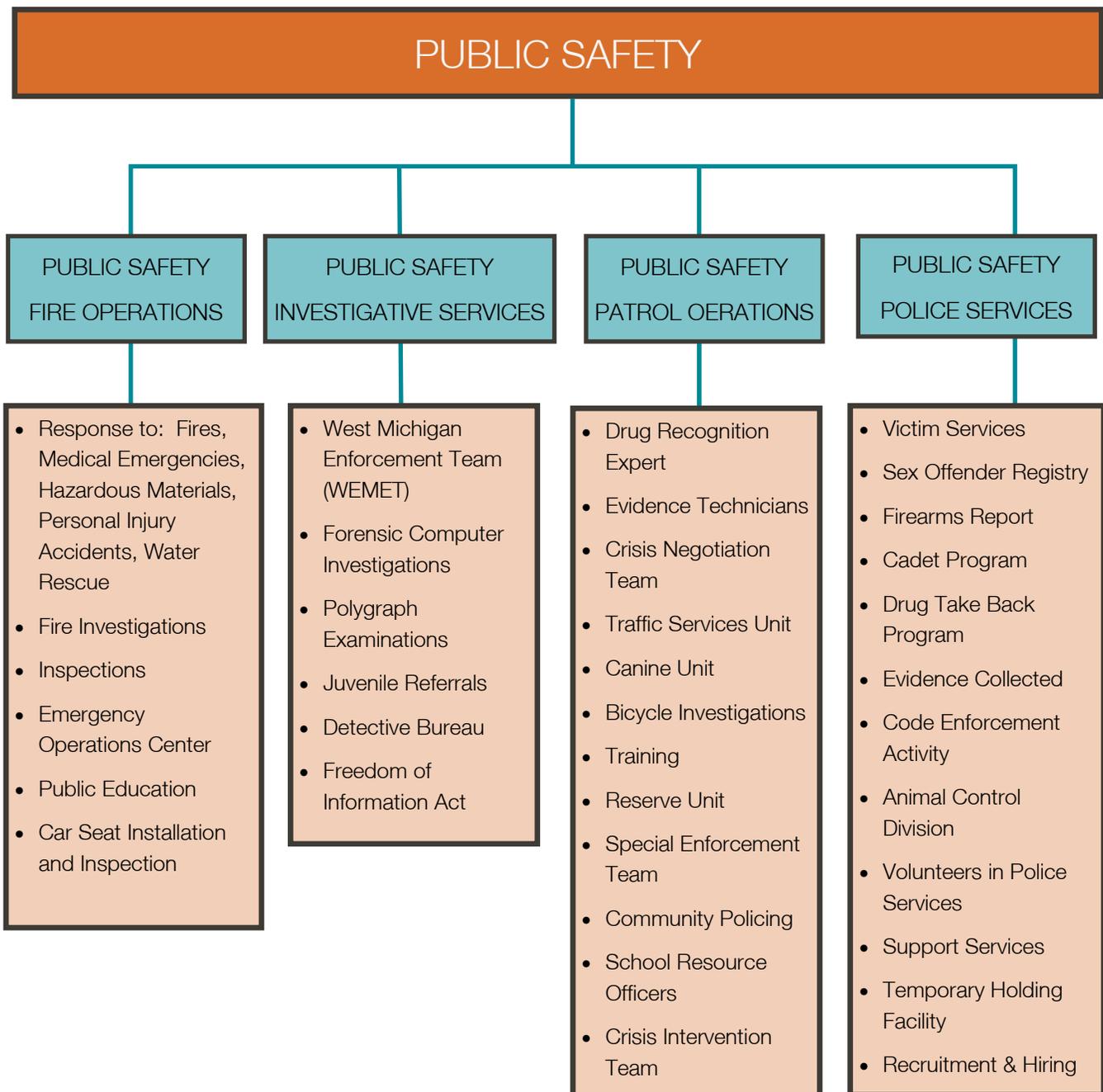




## Overview

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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	968,339	1,005,430	1,054,096	1,065,959	1,040,045	(14,051)	-1.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 968,339</b>	<b>\$ 1,005,430</b>	<b>\$ 1,054,096</b>	<b>\$ 1,065,959</b>	<b>\$ 1,040,045</b>	<b>(14,051)</b>	<b>-1.3%</b>
<b>FUNDING USES -</b>							
Personnel Services	926,174	962,196	948,871	960,734	976,295	27,424	2.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	3,135	4,121	4,000	4,000	4,000	-	0.0%
- Contractual	12,500	5,000	45,000	45,000	-	(45,000)	-100.0%
- Other	26,530	34,113	56,225	56,225	59,750	3,525	6.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 968,339</b>	<b>\$ 1,005,430</b>	<b>\$ 1,054,096</b>	<b>\$ 1,065,959</b>	<b>\$ 1,040,045</b>	<b>(14,051)</b>	<b>-1.3%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	6.00	6.00	6.00	6.00	6.00		
Part-Time Positions @ FTE	0.70	0.70	0.70	0.70	0.70		





## Fiscal Year 2024 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

- ✓ 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
- ✓ 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 (new and renovated 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	78,867	82,492	100,000	100,000	100,000	-	0.0%
Charges for Services	153,032	160,670	165,400	193,532	180,700	15,300	9.3%
Fines & Forfeitures	136,662	163,811	135,000	130,000	130,000	(5,000)	-3.7%
Other	352	551	-	200	57,373	57,373	100.0%
Unallocated Revenue	7,400,423	7,989,062	8,720,767	8,575,622	9,046,508	325,741	3.7%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 7,769,336</b>	<b>\$ 8,396,586</b>	<b>\$ 9,121,167</b>	<b>\$ 8,999,354</b>	<b>\$ 9,514,581</b>	<b>393,414</b>	<b>4.3%</b>
<b>FUNDING USES -</b>							
Personnel Services	6,532,065	6,798,869	7,208,129	7,112,136	7,418,040	209,911	2.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	320,626	321,762	370,105	371,045	396,200	26,095	7.1%
- Contractual	10,087	62,102	138,375	136,600	136,600	(1,775)	-1.3%
- Other	878,189	1,175,115	1,337,558	1,312,573	1,491,741	154,183	11.5%
Capital Outlay	28,369	38,738	67,000	67,000	72,000	5,000	7.5%
<b>TOTAL FUNDING USES</b>	<b>\$ 7,769,336</b>	<b>\$ 8,396,586</b>	<b>\$ 9,121,167</b>	<b>\$ 8,999,354</b>	<b>\$ 9,514,581</b>	<b>393,414</b>	<b>4.3%</b>

<b>-- STAFFING --</b>					
Full-Time Positions	60.15	61.15	61.30	61.30	61.30
Part-Time Positions @ FTE	8.60	8.12	8.19	8.22	8.22





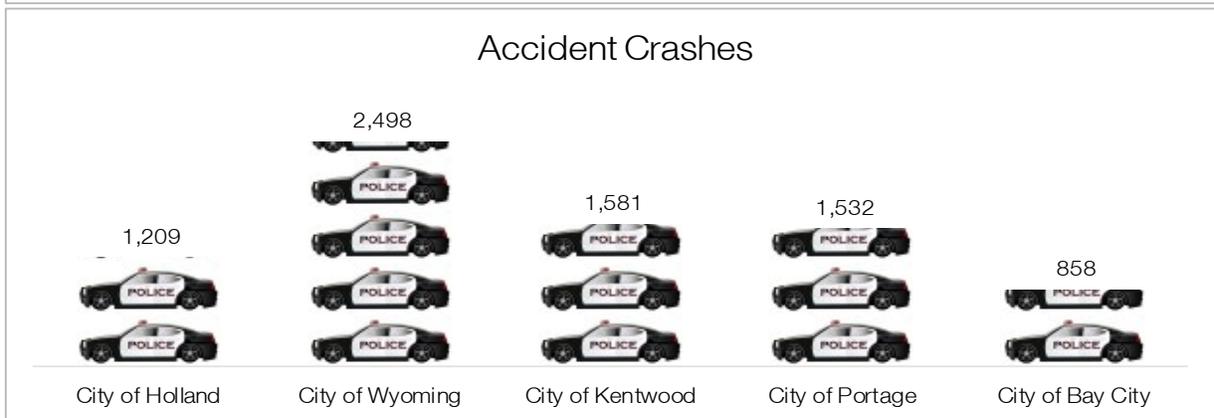
Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*					
		Actual	Actual	Projected	Projected	1	2	3	4		
-- PERFORMANCE MEASURES --											
Output	Police Calls									✓	
	Part I Criminal Offenses	1,765	1,737	1,750	1,750						
	Part II Criminal Offenses	2,289	2,201	2,200	2,200						
	Service Calls	12,382	13,068	13,200	13,300						
	Total Police Calls	16,436	17,006	17,150	17,250						
	Accident Reported										✓
	Injury	182	220	220	220						
	Property Damage	925	988	1,000	1,000						
	Fatalities	2	1	1	1						
	Total Crashes Investigated	1,109	1,209	1,221	1,221						
	Bookings/Arrests										✓
	Adult Arrests	794	723	725	725						
	Juvenile Arrests	206	199	200	200						
	Police Vehicle Report										✓
	Total Miles Driven	337,087	414,080	415,000	415,000						
	Preventable Cruiser Accidents	8	9	8	8						
	Non-Preventable Accidents	-	4	4	4						
	Training										✓
	Total Hours - FTO, Reserve & Regular Officers	12,371	11,482	12,000	12,000						
	Animal Complaints Investigated	428	469	470	470						✓
	Court Citations Investigated	1,983	2,356	2,400	2,400						✓
	Written Warnings not sent to Court	734	966	970	970						✓
	Parking Enforcement										✓
	Overnight Violations	3,301	2,453	2,500	2,500						
	Handicapped Violations	17	28	30	30						
	Ordinance Violations	418	614	615	615						
	Total Parking Enforcement	3,736	3,095	3,145	3,145						
	Parking Fines Collected	\$80,102	\$90,836	\$92,000	\$92,000						
Abandoned Vehicles	318	323	325	325							
Found/Recovered Bicycles	102	95	100	100							

\* 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 2022 Data and 2021 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Service	7,109	710	2,400	868	2,900	500	20.8%
Unallocated Revenue	3,257,625	3,297,822	3,769,977	3,640,725	3,710,979	(58,998)	-1.6%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 3,264,734</b>	<b>\$ 3,298,532</b>	<b>\$ 3,772,377</b>	<b>\$ 3,641,593</b>	<b>\$ 3,713,879</b>	<b>(58,498)</b>	<b>-1.6%</b>

FUNDING USES -							
Personnel Services	2,437,806	2,581,016	2,952,345	2,809,104	2,925,385	(26,960)	-0.9%
Other Current Expenditures -							
- Supplies / Maintenance	315,195	335,756	343,219	350,083	324,279	(18,940)	-5.5%
- Contractual	5,103	11,310	6,150	9,000	6,100	(50)	-0.8%
- Other	290,022	323,387	399,230	401,625	415,615	16,385	4.1%
Capital Outlay	76,608	47,063	71,433	71,781	42,500	(28,933)	-40.5%
Transfers Out	140,000	-	-	-	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 3,264,734</b>	<b>\$ 3,298,532</b>	<b>\$ 3,772,377</b>	<b>\$ 3,641,593</b>	<b>\$ 3,713,879</b>	<b>(58,498)</b>	<b>-1.6%</b>

<b>-- STAFFING --</b>					
Full-Time Positions	20.10	20.10	23.20	23.20	23.20
Part-Time Positions Not @ FTE	30.00	30.00	30.00	30.00	30.00





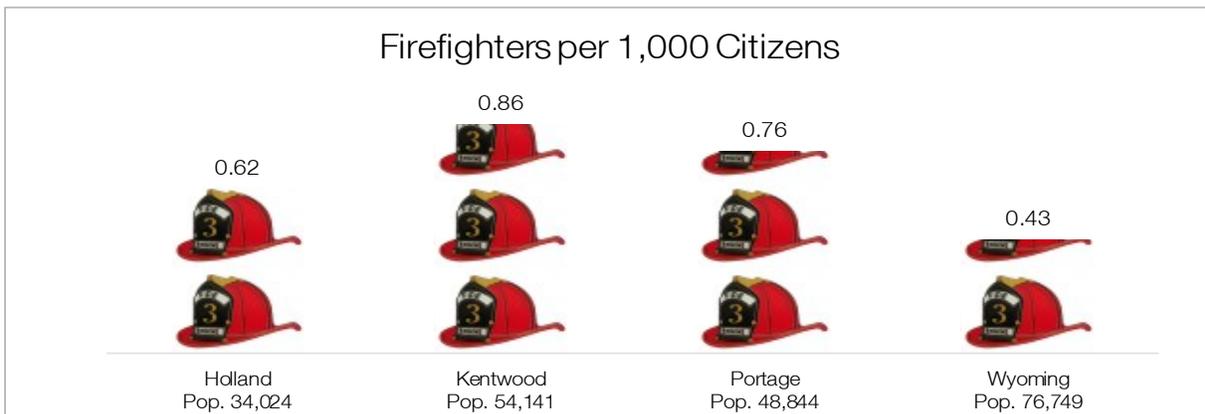
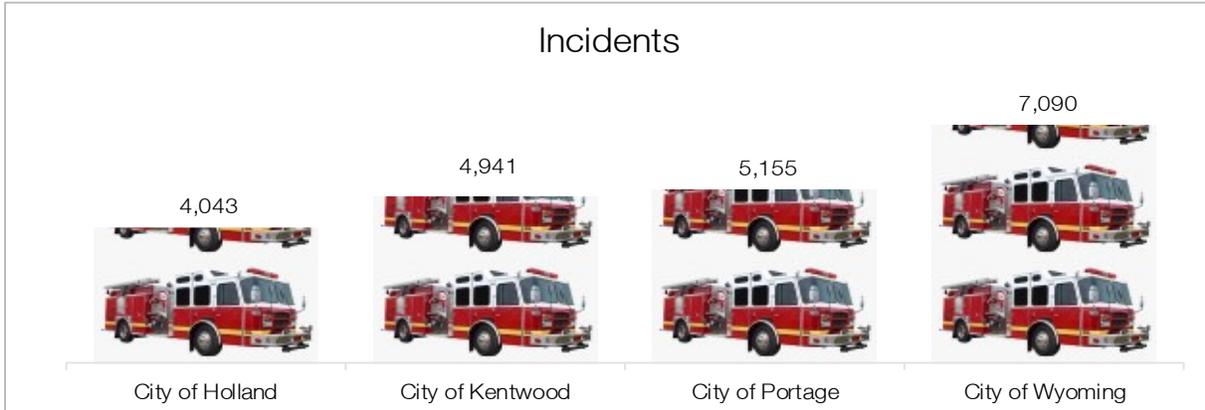
Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
-- PERFORMANCE MEASURES --										
Output	Fire Incidents								✓	
	Structure Fires	52	44	45	45				✓	
	Outside of Structure Fires	2	2	2	2					
	Vehicle Fires	12	10	12	10					
	Vegetation Fires	2	2	2	2					
	Refuse Fires	8	11	12	12					
	Explosion with no After-Fire	13	10	10	10					
	Fire or Explosion not Otherwise Classified	2	1	1	1					
	Total Fire Incidents	91	80	84	82					
	Medical Emergencies	2,523	2,590	2,670	2,805				✓	
	Flammable Liquid/Gas Emergencies & Hazardous Conditions	100	106	110	110				✓	
	Service Calls	340	349	350	350				✓	
	Good Intent Calls	433	497	490	490				✓	
	False Alarms/Alarm Malfunctions	420	419	450	450				✓	
	Other/Miscellaneous Calls	3	2	2	2				✓	
	Total Incidents	3,910	4,043	4,156	4,289					
	Change from Previous Year	2.07%	3.30%	2.70%	3.20%					
	Value of Property Exposed to Fire	\$53,831,907	\$51,080,967	\$50,000,000	\$45,000,000					
	Combined Real and Personal Property Lost	\$991,094	\$845,398	\$750,000	\$500,000					
	Percent of Exposed Property Saved	98.17%	98.34%	98.50%	98.90%					
	Training and Safety Activities								✓	✓
	Total Personnel Hours Spent in Training	5,917	4,303	4,300	4,300					
	Civilian Fire-Related Injuries	6	2	-	-					
	Firefighter Duty-Related Injuries	7	3	4	-					
	Fire Prevention Activities								✓	✓
	Fire Code Inspections Performed	300	361	360	365					
	Fire Investigations (Conducted by Fire Marshal)	38	41	45	45					
	Child Passenger Safety Seat Installations & Inspections	57	56	50	50					
	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	1						
Department Head Semi-Annual Tabletop Exercises	-	-	1	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

FIRE DIVISION - COMPARABLES



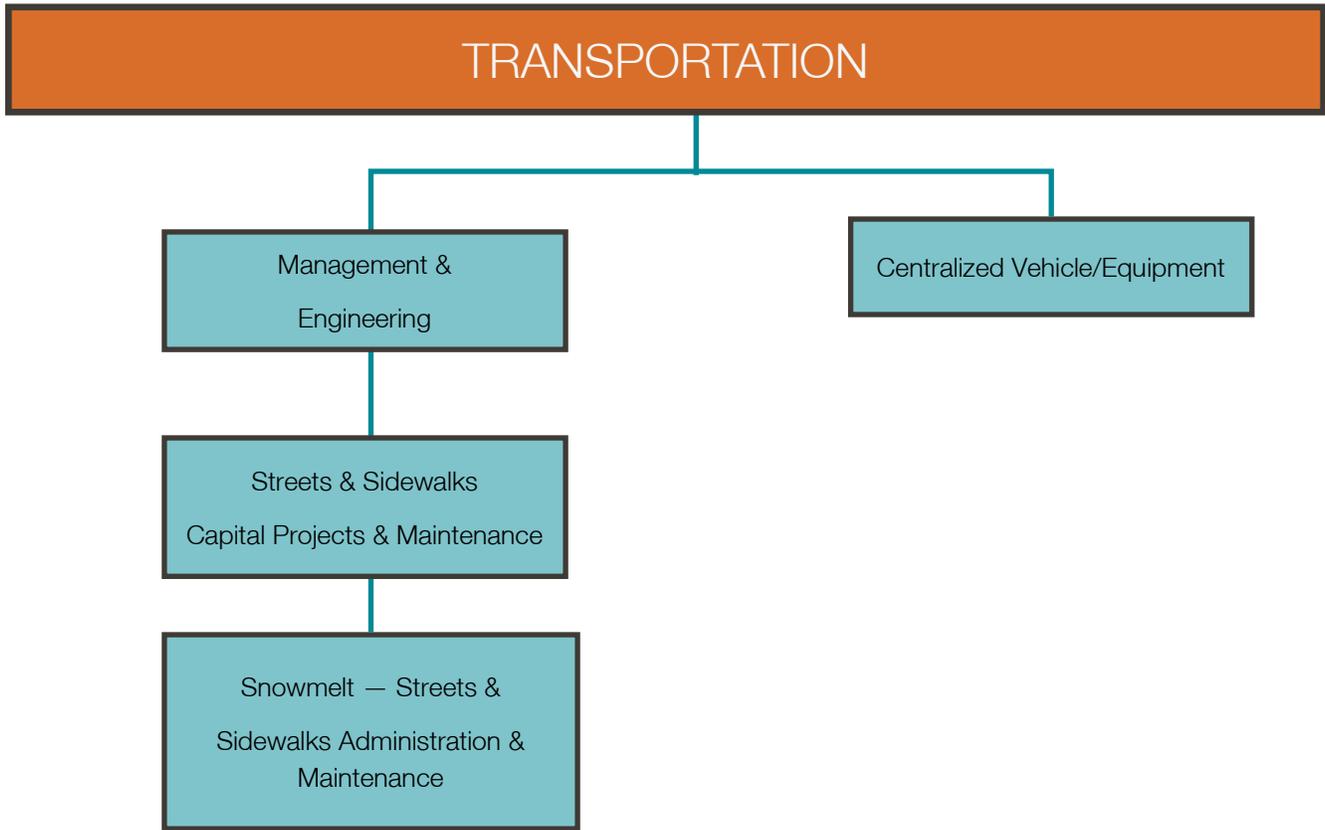
Source: Department Calendar Year 2022 Data and 2021 U.S. Census Bureau Data Estimates.



### 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Licenses & Permits	2,800	1,700	3,000	2,000	2,000	(1,000)	-33.3%
Charges for Services	4,422	3,675	5,000	4,000	5,000	-	0.0%
Fines & Forfeitures	-	-	100	50	100	-	0.0%
Interest & Rents	215,900	222,400	229,100	229,100	240,555	11,455	5.0%
Other	-	-	100	50	100	-	0.0%
Unallocated Revenue	1,027,602	908,631	1,092,705	1,159,830	1,107,267	14,562	1.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,250,724</b>	<b>\$ 1,136,406</b>	<b>\$ 1,330,005</b>	<b>\$ 1,395,030</b>	<b>\$ 1,355,022</b>	<b>25,017</b>	<b>1.9%</b>
<b>FUNDING USES -</b>							
Personnel Services	380,340	262,399	400,373	412,194	339,745	(60,628)	-15.1%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	68,393	75,078	92,450	103,250	90,950	(1,500)	-1.6%
- Contractual	73,374	75,296	84,700	71,400	84,600	(100)	-0.1%
- Other	728,617	723,633	752,482	808,186	839,727	87,245	11.6%
<b>TOTAL FUNDING USES</b>	<b>\$ 1,250,724</b>	<b>\$ 1,136,406</b>	<b>\$ 1,330,005</b>	<b>\$ 1,395,030</b>	<b>\$ 1,355,022</b>	<b>25,017</b>	<b>1.9%</b>

<b>-- STAFFING --</b>					
Full-Time Positions	16.66	16.66	16.67	16.67	16.67
Part-Time Positions @ FTE	1.20	1.09	1.24	0.84	1.19

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



## Fiscal Year 2024 Department Objectives

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

### Goal 1: To Maintain and Improve a Strong Financial Position

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

### Goal 2: To Enhance Connections with Stakeholders

- ✓ Continue to work with the BPW on shared capital improvement projects, particularly as the BPW prioritizes water main and water service replacements
- ✓ Work with 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 time into staffing changes to find the most qualified best-fit candidates

### 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

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Total Mileage of Street System Maintained (does not include State Trunk Line miles)	149.32	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	92.44	92.71	92.71	92.71				
	Street Cut Permits issued: Utility Repair or New Construction (calendar year)	275	286	300	300				✓
	Amount of Asphalt Used for Street Patching & Repairing (tons) (reflects January to December)	950	306	250	300				✓
	Amount of Concrete Used for Sidewalk Repairs (yards) (calendar year)	45	106	115	125				✓
	Amount of Salt Used for Winter Road Maintenance (tons) (calendar year)	2,159	3,354	3,000	3,000				✓
	Amount of Liquid De-icing Used - Winter Road Mtce (gallons) (calendar year)	2,080	41,100	40,000	40,000				✓
	Number of Street Sweeper Hours Operated (reflects January to December)	1,460	2,190	1,800	2,000				✓
		CY2022	CY2022	CY2023	CY2024				
		Actual	Actual	Projected	Projected				
	Fall Leaf Pickup:								
	Streets Division Costs (personnel and equipment)	\$143,303	\$247,150	\$225,000	\$225,000	✓			
Removal Costs	\$7,500	\$8,250	\$10,000	\$10,000	✓				
Number of Loads to Renewed Earth (Special Loads)	1	1	1	1	✓				
Number of Loads to City Compost Site (approximate)	1,200	1,200	1,000	1,000	✓				
Number of Hours Worked by Streets Division Personnel	1,752	2,049	2,050	2,050	✓				
Spring Cleanup:									
Streets Division Costs (personnel and equipment)	\$102,012	\$110,000	\$110,000	\$110,000	✓				
Removal Costs	\$17,259	\$21,749	\$22,000	\$25,000	✓				
Number of Hours Worked by Streets Division Personnel	947	1,075	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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	20,061	19,245	6,000	3,000	3,500	(2,500)	-41.7%
Unallocated Revenue	160,002	218,621	300,823	293,274	312,909	12,086	4.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 180,063</b>	<b>\$ 237,866</b>	<b>\$ 306,823</b>	<b>\$ 296,274</b>	<b>\$ 316,409</b>	<b>9,586</b>	<b>3.1%</b>
<b>FUNDING USES -</b>							
Personnel Services	116,077	186,506	211,992	207,504	221,274	9,282	4.4%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	1,898	2,845	4,750	4,375	5,200	450	9.5%
- Contractual	27,623	8,960	15,250	15,250	15,300	50	0.3%
- Other	34,465	39,555	74,831	69,145	74,635	(196)	-0.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 180,063</b>	<b>\$ 237,866</b>	<b>\$ 306,823</b>	<b>\$ 296,274</b>	<b>\$ 316,409</b>	<b>9,586</b>	<b>3.1%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	3.35	3.35	3.35	3.35	3.35		
Part-Time Positions @ FTE	0.20	0.20	0.46	0.20	0.62		

## Performance Measures

	FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*				
					1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>									
Output	Calendar Year					✓			
	Construction Projects in Process	10	10	12	12				✓
	Total Miles of Streets Reconstructed	1.64	2.29	2.24	1.00				✓
	Total Miles of Streets Resurfaced	5.98	4.67	6.75	5.00				✓
	Total Miles of New Sidewalk Constructed	0.01	0.23	-	0.32				✓
	Sidewalk Repair Activities (square feet)	14,205	12,500	15,000	15,000				✓
Total Miles of Bike Lane Added	1.50	1.40	-	1.50				✓	

\* Strategic Goals:

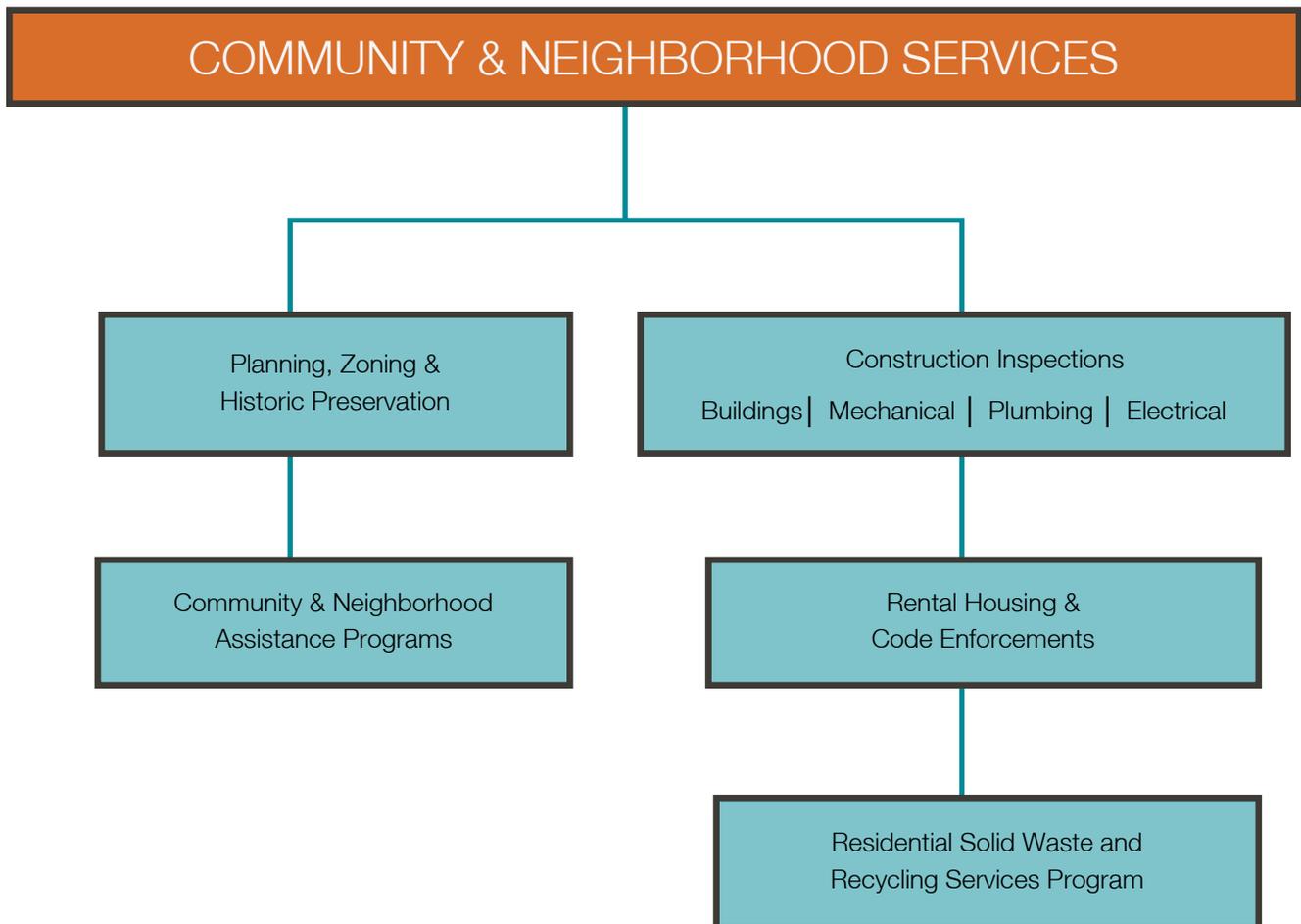
1. To Maintain and Improve Strong Financial Position
2. To Enhance Connections with Stakeholders
3. To Continually Improve the City Organization
4. To Provide Quality Services to All Stakeholders



## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	-	-	30,000	30,000	-	(30,000)	-100.0%
Charges for Services	10,321	10,801	8,400	6,400	6,700	(1,700)	-20.2%
Unallocated Revenue	319,129	308,359	372,598	366,045	391,420	18,822	5.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 329,450</b>	<b>\$ 319,160</b>	<b>\$ 410,998</b>	<b>\$ 402,445</b>	<b>\$ 398,120</b>	<b>(12,878)</b>	<b>-3.1%</b>
<b>FUNDING USES -</b>							
Personnel Services	288,235	252,839	275,298	269,245	294,970	19,672	7.1%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	4,687	4,089	5,800	5,600	5,600	(200)	-3.4%
- Contractual	25,800	46,266	98,975	97,900	64,400	(34,575)	-34.9%
- Other	10,728	15,966	30,925	29,700	33,150	2,225	7.2%
<b>TOTAL FUNDING USES</b>	<b>\$ 329,450</b>	<b>\$ 319,160</b>	<b>\$ 410,998</b>	<b>\$ 402,445</b>	<b>\$ 398,120</b>	<b>(12,878)</b>	<b>-3.1%</b>
<b>- - STAFFING - -</b>							
Full-Time Positions	2.45	2.55	2.55	2.55	2.55		
Part-Time Positions	0.40	0.38	0.38	0.38	0.25		



The City received a \$30,000 grant in FY 2023 for the City Master Plan update.



Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
-- PERFORMANCE MEASURES --										
Output	Planning Commission and Staff									✓
	Site Plan Reviews									✓
	Planning Commission Approvals	11	19	20	20					
	Administrative Approvals	14	15	24	24					
	Extensions	-	-	1	1					
	Amendments	2	4	2	2					
	Approved Administrative Non-Res. Sq.Ft.	423,243	406,799	450,000	450,000					
	Approved Non-Res. Sq.Ft.(PC)	737,934	1,408,717	450,000	450,000					
	New Construction	12	15	15	15					
	Additions	7	10	10	10					
	Approved Residential Units	308	250	350	350					✓
	Infill Review (Commission)	1	1	-	-					✓
	Infill Review (by Staff)	4	5	5	5					✓
	Recommendations to City Council									✓
	Rezoning	5	6	3	2					
	Text Amendments	-	6	2	1					
	Street Vacations	1	-	1	-					
	Master Plan Amendments	1	-	1	-					
	Other	-	1	1	-					
	Study Session Items	-	19	15	15					✓
	Historic District Commission									
	Community Education Sessions	-	-	1	2		✓			✓
	Certificates of Appropriateness Reviewed	53	41	50	55					✓
	Certificates of Appropriateness Approved	49	38	50	55					✓
Certificates of Appropriateness Denied	2	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

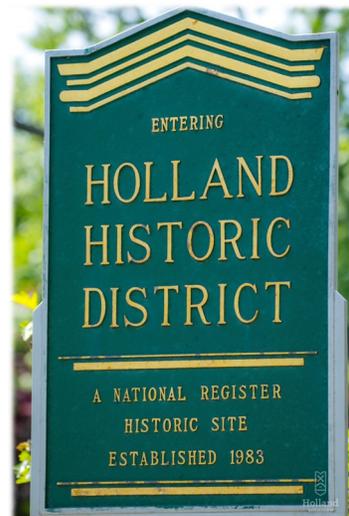


## Fiscal Year 2024 Department Objectives

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

### Goal 4: To Provide Quality Services to All Stakeholders

- ✓ 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
- ✓ Create and distribute handouts/flyers/resources for new residents, realtors, and advocates about the historic districts
- ✓ 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’s citizens health, safety, and welfare by regulating, inspecting, and investigating existing structures, including electrical, mechanical, and plumbing systems to ensure all remain in compliance with City Ordinances.

## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Licenses & Permits	18,516	25,135	18,250	20,500	20,500	2,250	12.3%
Charges for Services	259,210	284,469	283,630	299,700	289,200	5,570	2.0%
Fines & Forfeitures	-	-	100	100	100	-	0.0%
Unallocated Revenue	222,787	161,648	233,969	216,264	223,200	(10,769)	-4.6%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 500,513</b>	<b>\$ 471,252</b>	<b>\$ 535,949</b>	<b>\$ 536,564</b>	<b>\$ 533,000</b>	<b>(2,949)</b>	<b>-0.6%</b>
<b>FUNDING USES -</b>							
Personnel Services	453,842	418,676	459,812	454,167	458,425	(1,387)	-0.3%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	7,255	6,726	7,200	8,200	7,500	300	4.2%
- Contractual	8,881	8,808	11,600	15,300	11,300	(300)	-2.6%
- Other	30,535	37,042	57,337	58,897	55,775	(1,562)	-2.7%
<b>TOTAL FUNDING USES</b>	<b>\$ 500,513</b>	<b>\$ 471,252</b>	<b>\$ 535,949</b>	<b>\$ 536,564</b>	<b>\$ 533,000</b>	<b>(2,949)</b>	<b>-0.6%</b>

<b>-- STAFFING --</b>							
Full-Time Positions	4.88	4.88	4.88	4.88	4.85		





## Fiscal Year 2024 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-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>										
Output	Rental Housing - Initial Inspections - Properties	250	406	430	415					✓
	Rental Housing - Initial Inspections - Units	391	1,071	1,480	1,350					✓
	Zoning Permits Issued	331	403	400	400					✓
	Inoperable Vehicles Inspections	1,778	1,487	930	1,200					✓
	Garbage and Rubbish Inspections	773	1,123	980	1,000					✓
	Housing Code Enforcement Inspections	919	793	800	800					✓
	Long Grass Inspections	1,711	1,821	1,200	1,500					✓
	Point of Sale Smoke Detector Inspections	483	466	380	450					✓

\*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



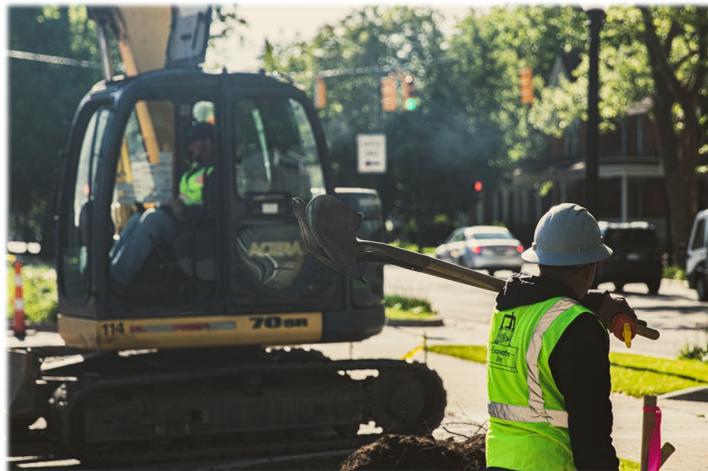
## Overview

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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Licenses & Permits	1,298,360	1,323,116	2,180,000	2,210,000	1,230,000	(950,000)	-43.6%
Charges for Services	46,030	39,983	27,050	25,100	22,150	(4,900)	-18.1%
Fines & Forfeitures	905	514	700	100	100	(600)	-85.7%
Unallocated Revenue	(366,537)	(330,081)	(1,208,343)	(925,940)	(169,171)	1,039,172	-86.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 978,758</b>	<b>\$ 1,033,532</b>	<b>\$ 999,407</b>	<b>\$ 1,309,260</b>	<b>\$ 1,083,079</b>	<b>83,672</b>	<b>8.4%</b>
<b>FUNDING USES -</b>							
Personnel Services	678,714	681,401	779,353	1,103,068	871,925	92,572	11.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	38,175	38,730	39,300	39,800	41,200	1,900	4.8%
- Contractual	151,877	67,918	68,100	48,100	48,100	(20,000)	-29.4%
- Other	51,916	69,477	112,654	113,067	121,854	9,200	8.2%
Capital Outlay	58,076	176,006	-	5,225	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 978,758</b>	<b>\$ 1,033,532</b>	<b>\$ 999,407</b>	<b>\$ 1,309,260</b>	<b>\$ 1,083,079</b>	<b>83,672</b>	<b>8.4%</b>

<b>- - STAFFING - -</b>					
Full-Time Positions	6.50	6.50	6.50	7.50	8.00
Part-Time Positions	1.35	1.63	1.97	1.14	1.39





### Fiscal Year 2024 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
- ✓ Continue partnering with Lakeshore Advantage to assist developers with the process for construction permits

**Goal 4: To Provide Quality Services to All Stakeholders**

- ✓ Continue to improve efficiencies within the office to expedite the intake and processing of construction permits
- ✓ Continue engaging contractors with our online access for obtaining permits and paying permit fees
- ✓ Move toward electronic plan review for all trades to reduce the amount of paper coming into the department
- ✓ Continue “housekeeping” efforts to archive old data and update current permit records

### Performance Measures

		FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*				
						1	2	3	4	
-- PERFORMANCE MEASURES --										
Output	Plumbing Permits	564	608	700	700					✓
	Mechanical Permits	821	816	800	800					✓
	Electrical Permits	745	743	800	800					✓
	Building Permits	732	788	900	900					✓
	Building Construction Valuation	\$126,866,258	\$176,421,057	\$500,000,000	\$300,000,000					✓
	Zeeland City Mechanical & Plumbing Inspections Contract	327	286	320	300					✓

\*Strategic Goals:

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



### Overview

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

### Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	57,281	55,000	60,000	55,000	65,000	5,000	8.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 57,281</b>	<b>\$ 55,000</b>	<b>\$ 60,000</b>	<b>\$ 55,000</b>	<b>\$ 65,000</b>	<b>5,000</b>	<b>8.3%</b>
<b>FUNDING USES -</b>							
- Other	57,281	55,000	60,000	55,000	65,000	5,000	8.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 57,281</b>	<b>\$ 55,000</b>	<b>\$ 60,000</b>	<b>\$ 55,000</b>	<b>\$ 65,000</b>	<b>5,000</b>	<b>8.3%</b>





## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Other	2,700	2,700	-	1,777	-	-	0.0%
Unallocated Revenue	106,326	92,766	110,124	104,716	85,617	(24,507)	-22.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 109,026</b>	<b>\$ 95,466</b>	<b>\$ 110,124</b>	<b>\$ 106,493</b>	<b>\$ 85,617</b>	<b>(24,507)</b>	<b>-22.3%</b>

<b>FUNDING USES -</b>							
Personnel Services	93,865	82,450	84,674	84,443	61,542	(23,132)	-27.3%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	231	420	700	900	900	200	28.6%
- Contractual	-	-	1,800	1,200	1,800	-	0.0%
- Other	14,930	12,596	22,950	19,950	21,375	(1,575)	-6.9%
<b>TOTAL FUNDING USES</b>	<b>\$ 109,026</b>	<b>\$ 95,466</b>	<b>\$ 110,124</b>	<b>\$ 106,493</b>	<b>\$ 85,617</b>	<b>(24,507)</b>	<b>-22.3%</b>

<b>-- STAFFING --</b>					
Full-Time Positions	0.75	0.75	0.75	0.75	0.50
Part-Time Positions	0.35	-	-	-	-

## Performance Measures

	FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*			
					1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>								
Community Development Block Grant								
Home Repair Program - completed projects	37	20	40	40				✓
Number of CDBG subgrantees (non-profit partners)	4	3	4	4				✓
Fair Housing Ctr of WMI - hours of education provided	28	27	18	18				✓
<b>Output</b>								
Neighborhood Development								
Number of Neighborhood Connection grantees	5	5	6	6			✓	
Events held by NC organizations	101	118	115	120			✓	
Neighborhood Block Parties	20	38	40	40			✓	
Neighborhood Mini-Grants funded	2	3	3	4			✓	
Home Energy Improvement Programs								
Home Energy Retrofit Program - completed projects	44	14	4	50				✓
Home Energy 101 - residential units audited	-	-	175	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 2024 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 in order to support their neighborhood improvement and development efforts
- ✓ Facilitate the expansion of the Neighborhood Connection network within the Montello Park neighborhood via collaboration with 3sixty
- ✓ 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 Ottawa Housing Next and other 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

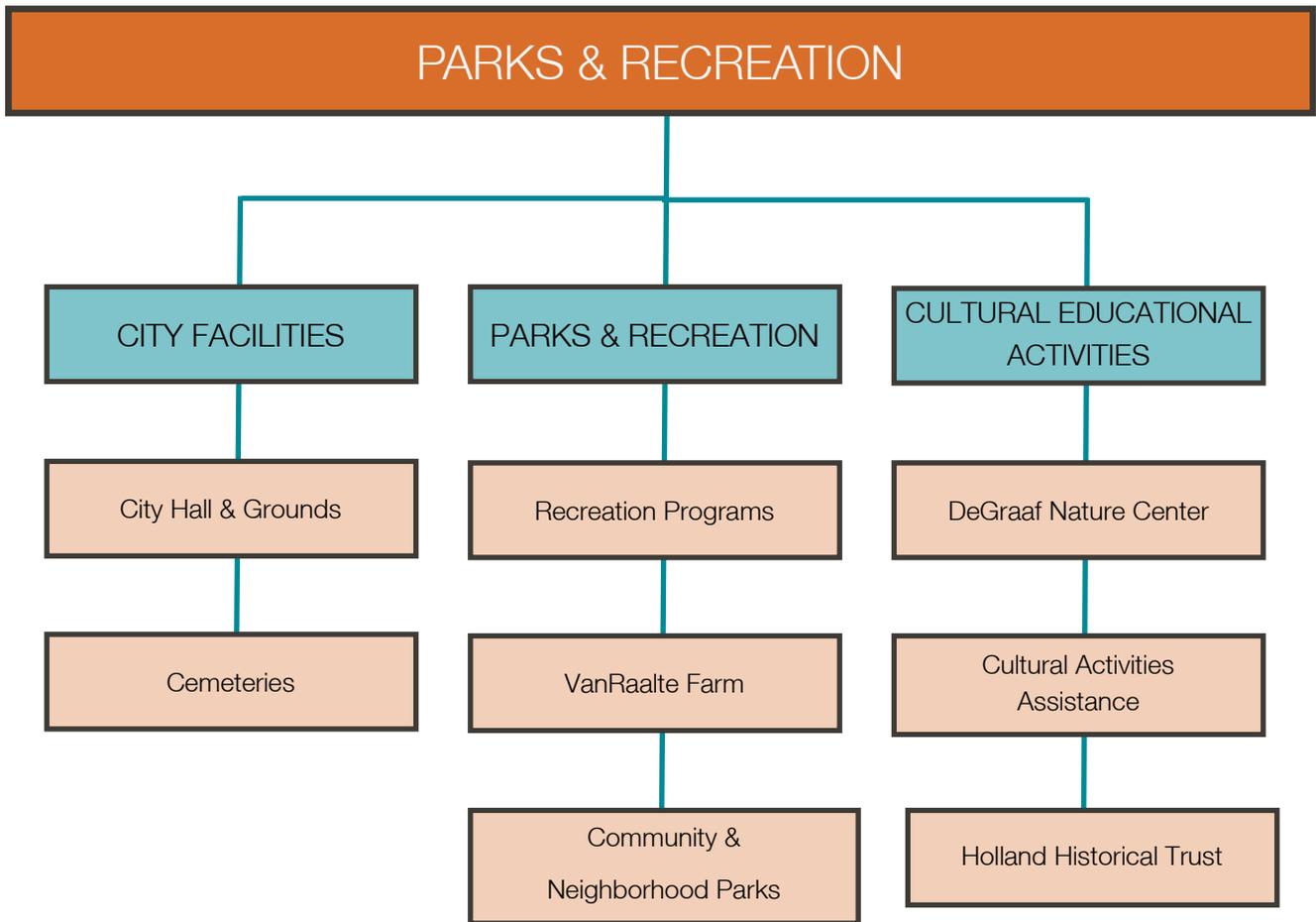
- ✓ Continue operation of the Home Repair program
- ✓ Continue operation of the Home Energy 101 and Retrofit programs
- ✓ Continue to conduct "need and feasibility evaluations" relative to establishing additional programs designed to preserve and improve affordable housing within the City
- ✓ Implement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



### 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Unallocated Revenue	196,520	218,479	260,745	233,633	250,538	(10,207)	-3.9%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 196,520</b>	<b>\$ 218,479</b>	<b>\$ 260,745</b>	<b>\$ 233,633</b>	<b>\$ 250,538</b>	<b>(10,207)</b>	<b>-3.9%</b>
FUNDING USES -							
Personnel Services	16,534	16,675	46,770	46,608	50,338	3,568	7.6%
Other Current Expenditures -							
- Supplies / Maintenance	57,971	75,961	76,400	57,100	62,000	(14,400)	-18.8%
- Contractual	43,991	50,188	48,300	48,500	48,700	400	0.8%
- Other	78,024	75,655	89,275	81,425	89,500	225	0.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 196,520</b>	<b>\$ 218,479</b>	<b>\$ 260,745</b>	<b>\$ 233,633</b>	<b>\$ 250,538</b>	<b>(10,207)</b>	<b>-3.9%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	0.15	0.15	0.30	0.30	0.30		
Part-Time Positions	-	-	0.52	-	0.48		

### Fiscal Year 2024 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

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



### Overview

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

### Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	342,092	382,644	349,500	354,500	428,500	79,000	22.6%
Transfers In	1,232	1,304	57,600	4,000	4,000	(53,600)	-93.1%
Unallocated Revenue	349,233	238,676	365,050	421,880	470,360	105,310	28.8%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 692,557</b>	<b>\$ 622,624</b>	<b>\$ 772,150</b>	<b>\$ 780,380</b>	<b>\$ 902,860</b>	<b>130,710</b>	<b>16.9%</b>
FUNDING USES -							
Personnel Services	384,801	382,707	413,042	422,147	573,081	160,039	38.7%
Other Current Expenditures -							
- Supplies / Maintenance	61,527	43,836	55,200	55,600	60,700	5,500	10.0%
- Contractual	75,866	19,721	37,300	37,300	37,300	-	0.0%
- Other	170,363	176,360	209,808	208,533	231,779	21,971	10.5%
Capital Outlay	-	-	56,800	56,800	-	(56,800)	-100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 692,557</b>	<b>\$ 622,624</b>	<b>\$ 772,150</b>	<b>\$ 780,380</b>	<b>\$ 902,860</b>	<b>130,710</b>	<b>16.9%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	3.75	3.25	3.46	4.62	6.12		
Part-Time Positions	2.10	1.92	1.92	1.92	1.78		

### Fiscal Year 2024 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
- ✓ Trim all trees within Pilgrim Home Cemetery that are in need

#### Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Enhance options for burials within cemeteries
- ✓ Increase sales of Niches by 10%



Performance Measures

		FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*				
						1	2	3	4	
-- PERFORMANCE MEASURES --										
Output	Lot Sales:									
	Pilgrim Home Cemetery	124	139	136	138				✓	
	Graafschap Cemetery	42	65	46	56				✓	
	Pilgrim Home Cemetery Burials (Annual):									
	Full Body Burial	137	141	106	124				✓	
	Cremation Burial	59	89	118	104				✓	
	Total Burial	196	230	224	228					
	% of Full Body to Cremation Burial	55.56%	63.12%	111.32%	83.81%				✓	
	Graafschap Cemetery Burials (Annual):									
	Full Body Burial	46	44	42	43				✓	
	Cremation Burial	21	28	18	23				✓	
	Total Burial	67	72	60	66					
	% of Full Body to Cremation Burial	45.65%	63.64%	42.86%	53.49%				✓	
	Marker Foundation Installations:									
	Pilgrim Home Cemetery	182	133	188	161				✓	
Graafschap Cemetery	86	73	40	57				✓		
Niche Sales										
Pilgrim Home Cemetery	5	7	20	14				✓		

\* 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	293,171	347,144	455,000	445,300	492,800	37,800	8.3%
Interest & Rents	10,415	13,902	20,000	26,500	29,000	9,000	45.0%
Other	290	250	873	300	-	(873)	100.0%
Unallocated Revenue	744,667	921,463	1,179,377	1,147,736	1,186,280	6,903	0.6%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,048,543</b>	<b>\$ 1,282,759</b>	<b>\$ 1,655,250</b>	<b>\$ 1,619,836</b>	<b>\$ 1,708,080</b>	<b>52,830</b>	<b>3.2%</b>
<b>FUNDING USES -</b>							
Personnel Services	588,949	729,704	964,200	952,319	1,001,560	37,360	3.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	162,709	166,690	187,953	179,300	197,600	9,647	5.1%
- Contractual	128,564	185,191	208,000	196,168	212,400	4,400	2.1%
- Other	168,321	195,299	243,999	240,949	265,520	21,521	8.8%
Capital Outlay	-	5,875	51,098	51,100	31,000	(20,098)	-39.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 1,048,543</b>	<b>\$ 1,282,759</b>	<b>\$ 1,655,250</b>	<b>\$ 1,619,836</b>	<b>\$ 1,708,080</b>	<b>52,830</b>	<b>3.2%</b>
<b>- - STAFFING - -</b>							
Full-Time Positions	5.91	6.96	8.28	8.44	8.44		
Part-Time Positions	0.85	0.88	0.87	0.87	0.72		



## Fiscal Year 2024 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
- ✓ \$4,000 of Sal Perez awarded scholarships
- ✓ 20% growth of newsletter subscribers

### Goal 3: To Continually Improve the City Organization

- ✓ Increase adult sports participation by 10%
- ✓ Meet with an existing/potential community partner each month
- ✓ Run five new programs

### Goal 4: To Provide Quality Services to All Stakeholders

- ✓ 80% of participants are participating in multiple programs each year
- ✓ 80% of participants would recommend their program to a friend
- ✓ 50% of participation for each elementary school



### Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Youth Athletic Programs Registrations	2,833	2,277	2,500	2,700		✓	✓	✓
	Adult Registrations	231	2,188	2,450	2,650	✓	✓	✓	✓
	Non-Athletic Youth Programs Registrations	494	1,298	1,600	1,900		✓	✓	✓
	Bouws Pool Attendance	13,811	14,568	15,500	16,000		✓	✓	✓
Efficiency	Scholarship Distribution	\$3,175.00	\$3,129.60	\$4,000.00	\$4,500.00		✓	✓	✓
	Repeat Registrations	78%	80%	80%	82%		✓	✓	✓

\* Strategic Goals:

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





## Overview

Enhances the community by providing outstanding and safe, functional 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	-	30,282	40,000	36,000	40,000	-	0.0%
Charges for Services	117,259	125,099	111,600	111,600	111,600	-	0.0%
Interest & Rents	60,821	92,483	65,600	65,600	65,600	-	0.0%
Other	50	-	-	50	-	-	0.0%
Unallocated Revenue	1,897,803	2,022,063	2,142,728	2,113,632	2,258,679	115,951	5.4%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 2,075,933</b>	<b>\$ 2,269,927</b>	<b>\$ 2,359,928</b>	<b>\$ 2,326,882</b>	<b>\$ 2,475,879</b>	<b>115,951</b>	<b>4.9%</b>
<b>FUNDING USES -</b>							
Personnel Services	1,232,511	1,297,269	1,266,337	1,196,951	1,229,099	(37,238)	-2.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	267,321	257,159	271,800	274,550	286,100	14,300	5.3%
- Contractual	87,135	118,148	160,700	146,100	153,300	(7,400)	-4.6%
- Other	488,966	597,351	654,291	702,481	757,280	102,989	15.7%
Capital Outlay	-	-	6,800	6,800	50,100	43,300	636.8%
<b>TOTAL FUNDING USES</b>	<b>\$ 2,075,933</b>	<b>\$ 2,269,927</b>	<b>\$ 2,359,928</b>	<b>\$ 2,326,882</b>	<b>\$ 2,475,879</b>	<b>115,951</b>	<b>4.9%</b>

<b>-- STAFFING --</b>					
Full-Time Positions	10.90	11.90	11.68	11.36	10.86
Part-Time Positions	16.05	14.19	12.22	10.12	8.45





### Fiscal Year 2024 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
- ✓ Engage with one new stakeholder group to increase volunteerism
- ✓ Continue work on being a welcoming community by maintaining and beautifying our public spaces

**Goal 3: To Continually Improve the City Organization**

- ✓ Increase volunteer opportunities for Parks & Recreation Commission
- ✓ 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

### Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Forestry Activities							✓	
	Trees Planted	137	46	154	101				
	Trees Trimmed	813	335	552	567				
	Trees Removed	344	226	120	230				
	Stump Removal	265	165	134	188				
	Tulip Beds & Lanes - Annual Tulip Planting	363,500	363,500	363,500	372,000			✓	
	Greenhouse Planting - (Greenhouse at capacity)	100,000	100,000	100,000	83,130			✓	
	Total Area Maintained by Park Personnel (Acres)	416 acres	416 acres	416 acres	416 acres			✓	
	Number of Events in Park Facilities	151	151	150	-			✓	

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



### 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	38,763	56,931	90,515	89,933	85,154	(5,361)	-5.9%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 38,763</b>	<b>\$ 56,931</b>	<b>\$ 90,515</b>	<b>\$ 89,933</b>	<b>\$ 85,154</b>	<b>(5,361)</b>	<b>-5.9%</b>
<b>FUNDING USES -</b>							
Personnel Services	10,999	10,526	13,630	14,148	11,622	(2,008)	-14.7%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	3,872	13,596	29,500	28,500	23,500	(6,000)	-20.3%
- Contractual	194	4,845	6,200	6,200	6,200	-	0.0%
- Other	23,698	27,964	41,185	41,085	43,832	2,647	6.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 38,763</b>	<b>\$ 56,931</b>	<b>\$ 90,515</b>	<b>\$ 89,933</b>	<b>\$ 85,154</b>	<b>(5,361)</b>	<b>-5.9%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	0.02	0.02	0.04	0.04	0.04		
Part-Time Positions	0.35	0.32	0.31	0.31	0.24		

### Fiscal Year 2024 Department Objectives

#### 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
- ✓ Make improvements to the visitor experience in the interior of DeGraaf



### Overview

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

### Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Unallocated Revenue	101,078	101,423	110,600	101,370	-	(110,600)	-100.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 101,078</b>	<b>\$ 101,423</b>	<b>\$ 110,600</b>	<b>\$ 101,370</b>	<b>\$ -</b>	<b>(110,600)</b>	<b>-100.0%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	1,078	1,423	10,600	1,370	-	(10,600)	-100.0%
Transfers Out	100,000	100,000	100,000	100,000	-	(100,000)	-100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 101,078</b>	<b>\$ 101,423</b>	<b>\$ 110,600</b>	<b>\$ 101,370</b>	<b>\$ -</b>	<b>(110,600)</b>	<b>-100.0%</b>



Transfer to Holland Historical Trust was moved to transfer to other funds department in FY 2024.





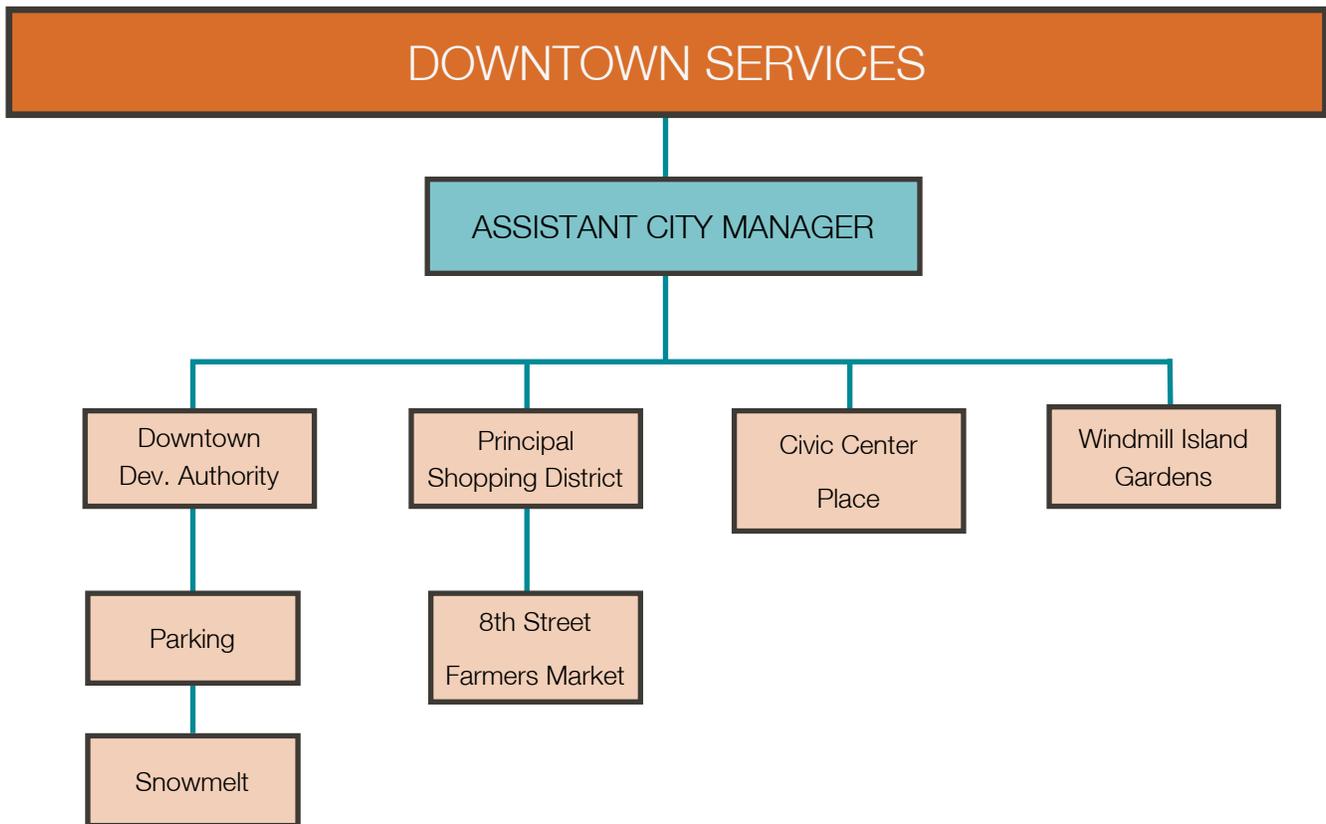
## Overview

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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	39,708	54,606	57,000	41,500	41,000	(16,000)	-28.1%
Charges for Services	86,202	117,886	106,344	76,343	113,500	7,156	6.7%
Other	7,445	10,820	7,084	7,084	10,000	2,916	41.2%
Unallocated Revenue	37,841	17,371	57,784	91,999	46,574	(11,210)	-19.4%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 171,196</b>	<b>\$ 200,683</b>	<b>\$ 228,212</b>	<b>\$ 216,926</b>	<b>\$ 211,074</b>	<b>(17,138)</b>	<b>-7.5%</b>
<b>FUNDING USES -</b>							
Personnel Services	68,546	72,234	81,987	88,736	92,099	10,112	12.3%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	5,632	9,592	6,300	5,100	6,100	(200)	-3.2%
- Contractual	13,033	15,876	23,400	23,700	13,700	(9,700)	-41.5%
- Other	83,985	102,981	116,525	99,390	99,175	(17,350)	-14.9%
<b>TOTAL FUNDING USES</b>	<b>\$ 171,196</b>	<b>\$ 200,683</b>	<b>\$ 228,212</b>	<b>\$ 216,926</b>	<b>\$ 211,074</b>	<b>(17,138)</b>	<b>-7.5%</b>
<b>-- STAFFING --</b>							
Full-Time Positions	0.22	0.20	0.40	0.40	0.40		
Part-Time Positions @ FTE	1.45	1.05	1.05	1.05	1.05		





## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>										
Output	Holland Farmers Market Program Measurements									✓
	Wednesday Markets Held Each Season	30	28	29	29					
	Saturday Markets Held Each Season	31	31	31	31					
	Winter Markets Held Each Season	8	7	8	8					
	Total Number of Daily Vendors	62	62	47	50					
	Total Number of Seasonal Vendors	37	37	34	34					
	Special Events and Promotions	2	3	3	3					
	Kids Activity Dates *	-	-	10	10					
	Classes and Workshops Held*	-	-	-	5					
	Ottawa Food Donation Program Dates	4	15	24	24					
	Community Action House Gleaning Dates *	-	-	28	28					
	Holland Farmers Market Revenues									✓
	Total Market Stall Rental Revenue	\$80,000	\$108,000	\$70,000	\$100,000					
	EBT Program (Bridge Cards)	\$29,000	\$43,000	\$30,000	\$40,000					
Double Up Food Bucks Grant Funds	\$30,000	\$40,000	\$40,000	\$40,000						
WIC and Senior Project FRESH Coupons	\$9,000	\$9,000	\$10,000	\$1,000						
Corporate Sponsorships	\$6,000	\$6,000	\$6,000	\$10,000						
5% Bridge Card Vendor Fees	\$2,000	\$2,000	\$2,000	\$2,000						
Market Bucks Sold	\$7,000	\$7,000	\$5,000	\$5,000						
Market Merchandise Sold	\$100	\$3,000	\$1,000	\$5,000						
Efficiency	Occupancy of Market Stalls*									✓
	Spring (May - June)	N/A	75%	65%	75%					
	Summer (July - August)	N/A	100%	75%	100%					
	Fall (September - October)	N/A	50%	70%	75%					
	Winter (November - December)	N/A	25%	25%	25%					
	Indoor Winter Market (January - April)	N/A	100%	75%	100%					

\* 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 2024 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

- ✓ Complete study of Market stall fees to better align with our expenses and recruit additional vendors to ensure 100% stall occupancy as much as possible

### Goal 2: To Enhance Connections with Stakeholders

- ✓ Re-establish the Holland Farmers Market Advisory Board to better involve vendors in understanding Market operations, policies, and budgets

### Goal 3: To Provide Quality Services to All Stakeholders

- ✓ Work with other City departments, including Holland Recreation, the Holland Civic Center, and the Sustainability staff to enhance Market programming

### Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Increase shopping opportunities at Market to underserved communities by partnering with organizations like Ottawa Food, LAUP, and area health clinics and examining barriers to food access, including public transportation



GENERAL FUND

**PERMANENT FUNDS**

(Modified Accrual)

- Cemetery Perpetual Care

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

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

## 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. Each fund is detailed in the following pages.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	61,088	74,863	59,000	70,000	60,000	1,000	1.7%
Interests & Rents	517,845	(4,193)	1,500	4,000	4,000	2,500	166.7%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 578,932</b>	<b>\$ 70,670</b>	<b>\$ 60,500</b>	<b>\$ 74,000</b>	<b>\$ 64,000</b>	<b>\$ 3,500</b>	<b>5.8%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	-	204,407	-	-	-	-	0.0%
Capital Outlay	5,730	-	-	-	-	-	0.0%
Transfers Out	1,232	1,304	57,600	4,000	4,000	(53,600)	-93.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 6,962</b>	<b>\$ 1,304</b>	<b>\$ 57,600</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ (53,600)</b>	<b>-93.1%</b>

## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	61,088	74,863	59,000	70,000	60,000	1,000	1.7%
Interest & Rents	517,845	(4,193)	1,500	4,000	4,000	2,500	166.7%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 578,933</b>	<b>\$ 70,670</b>	<b>\$ 60,500</b>	<b>\$ 74,000</b>	<b>\$ 64,000</b>	<b>3,500</b>	<b>5.8%</b>
FUNDING USES -							
Other Current Expenditures -							
- Other	-	204,407	-	-	-	-	0.0%
Capital Outlay	5,730	-	-	-	-	-	0.0%
Transfers Out	1,232	1,304	57,600	4,000	4,000	(53,600)	-93.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 6,962</b>	<b>\$ 205,711</b>	<b>\$ 57,600</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>(53,600)</b>	<b>-93.1%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 571,971	\$ (135,041)	\$ 2,900	\$ 70,000	\$ 60,000		
ENDING BALANCE -							
Designated / Reserved	2,373,346	2,237,802	2,292,802	2,292,802	2,347,802		
Undesignated / Unreserved	70,932	71,435	19,335	86,435	91,435		
<b>TOTAL FUND EQUITY</b>	<b>\$ 2,444,278</b>	<b>\$ 2,309,237</b>	<b>\$ 2,312,137</b>	<b>\$ 2,379,237</b>	<b>\$ 2,439,237</b>		



GENERAL FUND

PERMANENT FUNDS

**SPECIAL REVENUE FUNDS**

(Modified Accrual)

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

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

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

## 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.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Property Taxes & Assessments	2,237,777	2,369,568	2,453,633	2,459,511	2,659,686	206,053	8.4%
Licenses & Permits	55,586	45,896	35,000	35,000	39,000	4,000	11.4%
Federal Grants	2,398	42,673	50,000	8,400	-	(50,000)	-100.0%
State Revenue Sharing	5,509,914	5,771,806	5,688,000	5,709,901	5,857,419	169,419	3.0%
Local Unit Contributions	742,711	798,048	715,000	740,000	740,000	25,000	3.5%
Charges for Services	493,277	552,213	592,574	547,291	614,295	21,721	3.7%
Interests & Rents	63,232	(82,817)	64,260	121,080	105,460	41,200	64.1%
Other Revenue	171,632	110,318	122,150	114,448	110,200	(11,950)	-9.8%
Transfers In	502,922	875,574	817,421	589,064	692,811	(124,610)	-15.2%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 9,779,449</b>	<b>\$ 10,483,279</b>	<b>\$ 10,538,038</b>	<b>\$ 10,324,695</b>	<b>\$ 10,818,871</b>	<b>\$ 280,833</b>	<b>2.7%</b>
<b>FUNDING USES -</b>							
Personnel Services	1,593,471	1,715,528	2,015,804	1,716,958	1,993,719	(22,085)	-1.1%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	485,797	530,204	687,068	650,932	592,200	(94,868)	-13.8%
- Contractual	291,241	346,276	791,452	650,067	758,952	(32,500)	-4.1%
- Other	1,440,330	1,720,171	1,993,837	2,212,084	1,889,919	(103,918)	-5.2%
Capital Outlay	2,086,790	2,813,486	2,556,900	3,486,355	2,204,000	(352,900)	-13.8%
Transfers Out	2,535,528	3,122,553	4,104,481	4,751,473	3,435,945	(668,536)	-16.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 8,433,157</b>	<b>\$ 10,248,218</b>	<b>\$ 12,149,542</b>	<b>\$ 13,467,869</b>	<b>\$ 10,874,735</b>	<b>\$ (1,274,807)</b>	<b>-10.5%</b>

# MOTOR VEHICLE HIGHWAY MAJOR STREETS FUND

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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Licenses & Permits	21,305	24,571	15,000	15,000	17,000	2,000	13.3%
Intergovernmental	3,968,498	4,256,583	4,385,000	4,360,280	4,478,222	93,222	2.1%
Interest & Rents	15,368	(75,491)	15,000	20,000	20,000	5,000	33.3%
Other	-	6,573	-	1,140	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 4,005,171</b>	<b>\$ 4,212,236</b>	<b>\$ 4,415,000</b>	<b>\$ 4,396,420</b>	<b>\$ 4,515,222</b>	<b>100,222</b>	<b>2.3%</b>
<b>FUNDING USES -</b>							
Personnel Services	544,222	637,861	758,745	615,555	706,544	(52,201)	-6.9%
Other Current Expenditures -							
- Supplies / Maintenance	212,086	250,587	269,984	258,575	263,400	(6,584)	-2.4%
- Contractual	108,795	192,630	342,000	342,000	377,000	35,000	10.2%
- Other	461,268	540,975	548,145	580,170	580,185	32,040	5.8%
Capital Outlay	2,070,327	2,800,535	2,496,000	3,461,744	2,165,000	(331,000)	-13.3%
Transfers Out	181,935	240,690	506,207	266,790	417,811	(88,396)	-17.5%
<b>TOTAL FUNDING USES</b>	<b>\$ 3,578,633</b>	<b>\$ 4,663,278</b>	<b>\$ 4,921,081</b>	<b>\$ 5,524,834</b>	<b>\$ 4,509,940</b>	<b>(411,141)</b>	<b>-8.4%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 426,538	\$ (451,042)	\$ (506,081)	\$ (1,128,414)	\$ 5,282		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	2,488,233	2,037,191	1,531,110	908,777	914,059		
<b>TOTAL FUND EQUITY</b>	<b>\$ 2,488,233</b>	<b>\$ 2,037,191</b>	<b>\$ 1,531,110</b>	<b>\$ 908,777</b>	<b>\$ 914,059</b>		
<b>-- STAFFING --</b>							

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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Licenses & Permits	34,281	21,325	20,000	20,000	22,000	2,000	10.0%
Intergovernmental	1,019,019	1,099,933	1,115,000	1,120,521	1,151,797	36,797	3.3%
Interest & Rents	3,768	(687)	300	1,060	600	300	100.0%
Transfers In	181,935	240,690	506,207	266,790	417,811	(88,396)	-17.5%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,239,003</b>	<b>\$ 1,361,261</b>	<b>\$ 1,641,507</b>	<b>\$ 1,408,371</b>	<b>\$ 1,592,208</b>	<b>(49,299)</b>	<b>-3.0%</b>
<b>FUNDING USES -</b>							
Personnel Services	573,989	602,018	767,030	620,465	712,008	(55,022)	-7.2%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	174,051	167,530	220,277	186,195	207,500	(12,777)	-5.8%
- Contractual	22,317	35,411	89,700	85,500	109,200	19,500	21.7%
- Other	468,646	556,302	564,500	515,500	538,500	(26,000)	-4.6%
Capital Outlay	-	-	-	711	25,000	25,000	100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 1,239,003</b>	<b>\$ 1,361,261</b>	<b>\$ 1,641,507</b>	<b>\$ 1,408,371</b>	<b>\$ 1,592,208</b>	<b>(49,299)</b>	<b>-3.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-	-	
Undesignated / Unreserved	2,000	2,000	2,000	2,000	2,000		
<b>TOTAL FUND EQUITY</b>	<b>\$ 2,000</b>						
<b>-- STAFFING --</b>							

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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24 \$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Intergovernmental	588,633	663,855	390,000	390,000	390,000	-	0.0%
Interest & Rents	696	(26,806)	2,500	13,000	5,000	2,500	100.0%
Other	49,965	3,854	-	-	-	-	0.0%
Transfers In	-	331,241	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 639,294</b>	<b>\$ 972,144</b>	<b>\$ 392,500</b>	<b>\$ 403,000</b>	<b>\$ 395,000</b>	<b>2,500</b>	<b>0.6%</b>
FUNDING USES -							
Transfers Out	267,761	153,147	1,210,000	1,789,856	375,000	(835,000)	-69.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 267,761</b>	<b>\$ 153,147</b>	<b>\$ 1,210,000</b>	<b>\$ 1,789,856</b>	<b>\$ 375,000</b>	<b>(835,000)</b>	<b>-69.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 371,533	\$ 818,997	\$ (817,500)	\$ (1,386,856)	\$ 20,000		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	616,052	1,435,049	617,549	48,193	68,193		
<b>TOTAL FUND EQUITY</b>	<b>\$ 616,052</b>	<b>\$ 1,435,049</b>	<b>\$ 617,549</b>	<b>\$ 48,193</b>	<b>\$ 68,193</b>		

## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Intergovernmental	402,506	417,291	375,000	400,000	400,000	25,000	6.7%
Interest & Rents	827	(3,313)	500	2,000	2,000	1,500	300.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 403,333</b>	<b>\$ 413,978</b>	<b>\$ 375,500</b>	<b>\$ 402,000</b>	<b>\$ 402,000</b>	<b>26,500</b>	<b>7.1%</b>
FUNDING USES -							
Transfers Out	367,505	350,000	400,000	500,000	450,000	50,000	12.5%
<b>TOTAL FUNDING USES</b>	<b>\$ 367,505</b>	<b>\$ 350,000</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>	<b>\$ 450,000</b>	<b>50,000</b>	<b>12.5%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 35,828	\$ 63,978	\$ (24,500)	\$ (98,000)	\$ (48,000)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	124,674	188,652	164,152	90,652	42,652		
<b>TOTAL FUND EQUITY</b>	<b>\$ 124,674</b>	<b>\$ 188,652</b>	<b>\$ 164,152</b>	<b>\$ 90,652</b>	<b>\$ 42,652</b>		

## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Taxes & Special Assessments	1,382,233	1,458,264	1,555,300	1,530,000	1,674,600	119,300	7.7%
Intergovernmental	267,558	167,605	176,000	167,100	165,400	(10,600)	-6.0%
Interest & Rents	6,650	12,568	-	17,000	12,000	12,000	100.0%
Transfers In	17,053	-	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,673,494</b>	<b>\$ 1,638,437</b>	<b>\$ 1,731,300</b>	<b>\$ 1,714,100</b>	<b>\$ 1,852,000</b>	<b>120,700</b>	<b>7.0%</b>
FUNDING USES -							
Transfers Out	1,415,241	1,675,152	1,632,000	1,838,553	1,913,478	281,478	17.2%
<b>TOTAL FUNDING USES</b>	<b>\$ 1,415,241</b>	<b>\$ 1,675,152</b>	<b>\$ 1,632,000</b>	<b>\$ 1,838,553</b>	<b>\$ 1,913,478</b>	<b>281,478</b>	<b>17.2%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 258,253	\$ (36,715)	\$ 99,300	\$ (124,453)	\$ (61,478)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	522,004	485,289	584,589	360,836	299,358		
<b>TOTAL FUND EQUITY</b>	<b>\$ 522,004</b>	<b>\$ 485,289</b>	<b>\$ 584,589</b>	<b>\$ 360,836</b>	<b>\$ 299,358</b>		

## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	232,930	239,487	251,016	251,016	258,545	7,529	3.0%
Intergovernmental	-	-	-	2,600	-	-	0.0%
Charges for Services	29,403	37,724	37,495	37,916	37,995	500	1.3%
Interest & Rents	27,652	27,793	38,810	38,310	38,310	(500)	-1.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 289,985</b>	<b>\$ 305,004</b>	<b>\$ 327,321</b>	<b>\$ 329,842</b>	<b>\$ 334,850</b>	<b>7,529</b>	<b>2.3%</b>
<b>FUNDING USES -</b>							
Personnel Services	99,528	107,835	110,440	119,017	106,488	(3,952)	-3.6%
Other Current Expenditures -							
- Supplies / Maintenance	79,456	94,357	174,452	185,462	103,300	(71,152)	-40.8%
- Contractual	7,856	9,347	9,552	9,552	9,552	-	0.0%
- Other	119,201	120,798	139,458	139,558	140,288	830	0.6%
Transfers Out	10,730	10,730	-	-	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 316,771</b>	<b>\$ 343,067</b>	<b>\$ 433,902</b>	<b>\$ 453,589</b>	<b>\$ 359,628</b>	<b>(74,274)</b>	<b>-17.1%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (26,786)	\$ (38,063)	\$ (106,581)	\$ (123,747)	\$ (24,778)		
<b>ENDING BALANCE -</b>							
Designated / Reserved	30,000	30,000	30,000	30,000	30,000		
Undesignated / Unreserved	235,299	197,236	90,655	73,489	48,711		
<b>TOTAL FUND EQUITY</b>	<b>\$ 265,299</b>	<b>\$ 227,236</b>	<b>\$ 120,655</b>	<b>\$ 103,489</b>	<b>\$ 78,711</b>		
<b>-- STAFFING --</b>							
Full-Time Positions	0.42	0.42	0.44	0.44	0.44		
Part-Time Positions @ FTE	0.38	0.36	0.36	0.36	0.36		

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

## Fiscal Year 2024 Department Objectives

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

### Goal 1: To Maintain and Improve a Strong Financial Position

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

### Goal 2: To Enhance Connections with Stakeholders

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

### Goal 4: To Provide Quality Services to All Stakeholders

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





Overview

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

Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	322,244	340,221	345,550	379,879	390,526	44,976	13.0%
Interest & Rents	366	(2,027)	500	500	1,000	500	100.0%
Transfers In	20,730	20,730	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 343,340</b>	<b>\$ 358,924</b>	<b>\$ 346,050</b>	<b>\$ 380,379</b>	<b>\$ 391,526</b>	<b>45,476</b>	<b>13.1%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	197,595	214,307	208,004	215,263	213,315	5,311	2.6%
Transfers Out	142,356	142,356	145,856	145,856	142,356	(3,500)	-2.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 339,951</b>	<b>\$ 356,663</b>	<b>\$ 353,860</b>	<b>\$ 361,119</b>	<b>\$ 355,671</b>	<b>1,811</b>	<b>0.5%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 3,389</b>	<b>\$ 2,261</b>	<b>\$ (7,810)</b>	<b>\$ 19,260</b>	<b>\$ 35,855</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	93,273	95,534	87,724	114,794	150,649		
<b>TOTAL FUND EQUITY</b>	<b>\$ 93,273</b>	<b>\$ 95,534</b>	<b>\$ 87,724</b>	<b>\$ 114,794</b>	<b>\$ 150,649</b>		



## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	189,970	207,984	211,602	211,601	211,000	(602)	-0.3%
Intergovernmental	2,398	-	-	2,500	-	-	0.0%
Charges for Services	10,002	40,810	65,375	68,375	85,900	20,525	31.4%
Interest & Rents	691	(3,311)	500	500	500	-	0.0%
Other	33,329	29,205	57,650	57,648	57,600	(50)	-0.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 236,390</b>	<b>\$ 274,688</b>	<b>\$ 335,127</b>	<b>\$ 340,624</b>	<b>\$ 355,000</b>	<b>19,873</b>	<b>5.9%</b>
<b>FUNDING USES -</b>							
Personnel Services	133,500	130,486	143,450	142,981	148,463	5,013	3.5%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	2,239	1,319	3,200	1,200	1,200	(2,000)	-62.5%
- Contractual	65,811	15,660	62,400	66,115	36,700	(25,700)	-41.2%
- Other	25,309	114,971	184,253	186,409	191,100	6,847	3.7%
Capital Outlay	12,393	-	-	-	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 239,252</b>	<b>\$ 262,436</b>	<b>\$ 393,303</b>	<b>\$ 396,705</b>	<b>\$ 377,463</b>	<b>(15,840)</b>	<b>-4.0%</b>
<b>- - FUND EQUITY - -</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ (2,862)</b>	<b>\$ 12,252</b>	<b>\$ (58,176)</b>	<b>\$ (56,081)</b>	<b>\$ (22,463)</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	171,119	183,371	125,195	127,290	104,827		
<b>TOTAL FUND EQUITY</b>	<b>\$ 171,119</b>	<b>\$ 183,371</b>	<b>\$ 125,195</b>	<b>\$ 127,290</b>	<b>\$ 104,827</b>		
<b>- - STAFFING - -</b>							
Full-Time Positions	1.08	1.05	1.25	1.25	1.25		
Part-Time Positions @ FTE	0.50	0.17	0.17	0.17	0.17		

## Fiscal Year 2024 Department Objectives

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

### Goal 1: To Maintain and Improve a Strong Financial Position

- ✓ Continue to grow event and sponsorship revenue opportunities for Downtown Holland to combat rising event costs

### Goal 2: To Enhance Connections with Stakeholders

- ✓ Offer additional training and networking opportunities for Downtown business owners and representatives

### Goal 3: To Continually Improve the City Organization

- ✓ Continue working with Human Relations department on DEI efforts Downtown to ensure all members of our community feel welcome here

### Goal 4: To Provide Quality Services to All Stakeholders

- ✓ Bring back the popular Up On The Rooftops holiday event, which is in high demand but was cancelled the past three years due to concerns over COVID-19





## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	453,873	453,292	448,000	441,000	441,500	(6,500)	-1.5%
Intergovernmental	-	-	-	3,300	-	-	0.0%
Interest & Rents	806	(2,753)	1,000	920	1,000	-	0.0%
Other	2,690	1,992	2,500	2,500	2,500	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 457,369</b>	<b>\$ 452,531</b>	<b>\$ 451,500</b>	<b>\$ 447,720</b>	<b>\$ 445,000</b>	<b>(6,500)</b>	<b>-1.4%</b>
<b>FUNDING USES -</b>							
Personnel Services	242,231	237,332	236,139	218,940	291,866	55,727	23.6%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	17,864	16,410	18,855	19,400	16,600	(2,255)	-12.0%
- Contractual	1,260	5,586	6,000	2,500	3,000	(3,000)	-50.0%
- Other	15,419	19,861	30,801	33,345	40,816	10,015	32.5%
Capital Outlay	4,070	12,952	60,900	23,900	14,000	(46,900)	-77.0%
Transfers Out	150,000	150,000	100,000	100,000	100,000	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 430,844</b>	<b>\$ 442,141</b>	<b>\$ 452,695</b>	<b>\$ 398,085</b>	<b>\$ 466,282</b>	<b>13,587</b>	<b>3.0%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 26,525</b>	<b>\$ 10,390</b>	<b>\$ (1,195)</b>	<b>\$ 49,635</b>	<b>\$ (21,282)</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	270,635	281,025	279,830	330,660	309,378		
<b>TOTAL FUND EQUITY</b>	<b>\$ 270,635</b>	<b>\$ 281,025</b>	<b>\$ 279,830</b>	<b>\$ 330,660</b>	<b>\$ 309,378</b>		
<b>-- STAFFING --</b>							
Full-Time Positions	2.10	2.10	2.10	2.10	3.10		
Part-Time Positions @ FTE	0.85	0.85	1.33	0.91	0.63		

## Fiscal Year 2024 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

## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Taxes & Special Assessments	25	-	165	15	15	(150)	-90.9%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ 165</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>(150)</b>	<b>-90.9%</b>
FUNDING USES -							
Other Current Expenditures -							
- Other	-	-	165	15	15	(150)	-90.9%
<b>TOTAL FUNDING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>(150)</b>	<b>-90.9%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 25	\$ -	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	129	129	129	129	129		
<b>TOTAL FUND EQUITY</b>	<b>\$ 129</b>	<b>\$ 129</b>	<b>\$ 129</b>	<b>\$ 129</b>	<b>\$ 129</b>		



## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Intergovernmental	6,412	7,259	12,000	12,000	12,000	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 6,412</b>	<b>\$ 7,259</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>-</b>	<b>0.0%</b>
FUNDING USES -							
Other Current Expenditures -							
- Other	5,075	9,518	12,000	12,000	12,000	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 5,075</b>	<b>\$ 9,518</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>-</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 1,337	\$ (2,259)	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	5,931	3,672	3,672	3,672	3,672		
<b>TOTAL FUND EQUITY</b>	<b>\$ 5,931</b>	<b>\$ 3,672</b>	<b>\$ 3,672</b>	<b>\$ 3,672</b>	<b>\$ 3,672</b>		



## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Special Assessments	110,374	123,613	90,000	87,000	125,000	35,000	38.9%
Interest & Rents	13,307	1,738	3,150	20,950	20,150	17,000	539.7%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 123,681</b>	<b>\$ 125,351</b>	<b>\$ 93,150</b>	<b>\$ 107,950</b>	<b>\$ 145,150</b>	<b>52,000</b>	<b>55.8%</b>
FUNDING USES -							
Transfers Out	-	400,477	110,418	110,418	-	(110,418)	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ -</b>	<b>\$ 400,477</b>	<b>\$ 110,418</b>	<b>\$ 110,418</b>	<b>\$ -</b>	<b>(110,418)</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 123,681</b>	<b>\$ (275,126)</b>	<b>\$ (17,268)</b>	<b>\$ (2,468)</b>	<b>\$ 145,150</b>		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	690,241	415,115	397,847	412,647	557,797		
<b>TOTAL FUND EQUITY</b>	<b>\$ 690,241</b>	<b>\$ 415,115</b>	<b>\$ 397,847</b>	<b>\$ 412,647</b>	<b>\$ 557,797</b>		

## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
FUNDING SOURCES -							
Other	-	20,387	41,704	-	48,900	7,196	17.3%
Transfers In	8,204	7,912	36,214	47,274	-	(36,214)	100.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 8,204</b>	<b>\$ 28,299</b>	<b>\$ 77,918</b>	<b>\$ 47,274</b>	<b>\$ 48,900</b>	<b>(29,018)</b>	<b>-37.2%</b>
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	100	-	300	100	200	(100)	-33.3%
- Contractual	308	879	1,600	350	1,400	(200)	-12.5%
- Other	20,406	27,420	76,018	46,824	10,000	(66,018)	-86.8%
Transfers Out	-	-	-	-	37,300	37,300	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 20,814</b>	<b>\$ 28,299</b>	<b>\$ 77,918</b>	<b>\$ 47,274</b>	<b>\$ 48,900</b>	<b>(29,018)</b>	<b>-37.2%</b>
<b>- - FUND EQUITY - -</b>							
INCREASE (DECREASE)	\$ (12,610)	\$ -	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	-	-	-	-	-		
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>						

## Fiscal Year 2024 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Interest & Rents	997	(10,400)	2,000	8,000	5,000	3,000	150.0%
Other	77,751	68,567	62,000	52,000	50,000	(12,000)	-19.4%
Transfers In	275,000	275,000	275,000	275,000	275,000	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 353,748</b>	<b>\$ 333,167</b>	<b>\$ 339,000</b>	<b>\$ 335,000</b>	<b>\$ 330,000</b>	<b>(9,000)</b>	<b>-2.7%</b>
<b>FUNDING USES -</b>							
Personnel Services	-	-	-	-	28,350	28,350	100.0%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	1	67	-	-	-	-	100.0%
- Contractual	84,893	86,570	280,200	144,050	222,100	(58,100)	-20.7%
- Other	102,957	94,071	200,300	135,500	150,000	(50,300)	-25.1%
<b>Debt Service Payments</b>							
- Note Repayment	-	-	-	325,000	-	-	0.0%
- Interest & Fees	24,480	22,071	22,500	22,500	13,700	(8,800)	-39.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 212,331</b>	<b>\$ 202,779</b>	<b>\$ 503,000</b>	<b>\$ 627,050</b>	<b>\$ 414,150</b>	<b>(88,850)</b>	<b>-17.7%</b>
<b>- - FUND EQUITY - -</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 141,417</b>	<b>\$ 130,388</b>	<b>\$ (164,000)</b>	<b>\$ (292,050)</b>	<b>\$ (84,150)</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	646,451	776,839	612,839	484,789	400,639		
<b>TOTAL FUND EQUITY</b>	<b>\$ 646,451</b>	<b>\$ 776,839</b>	<b>\$ 612,839</b>	<b>\$ 484,789</b>	<b>\$ 400,639</b>		
<b>- - STAFFING - -</b>							
Full-Time Positions	-	-	-	-	0.67		

## Fiscal Year 2024 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 new marketing efforts that create stronger relationships and communication with residents to the energy efficiency programs offered from the HBPW
- ✓ Provide fundraising opportunities that will support efforts to provide future grant opportunities for residential home energy enhancements
- ✓ Review home energy improvement loan options that benefit residents at an affordable cost

### 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



GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

**DEBT SERVICE FUNDS**

(Modified Accrual)

- General Obligation

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

Current City of Holland bond ratings:

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

(Reviewed and rated in 2022.)

CAPITAL PROJECTS FUNDS

COMPONENT UNITS

## 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.

	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended	Revised	Adopted	FY 23 to FY 24	
			Budget	Estimate	Budget	\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Property Taxes	4,686,501	4,396,079	4,690,800	4,653,166	4,509,000	(181,800)	-3.9%
Bond Proceeds	-	1,955,000	-	-	-	-	0.0%
State Revenue Sharing	863,143	480,468	501,600	476,230	415,600	(86,000)	-17.1%
Local Unit Contributions	278,079	271,072	-	264,550	257,328	257,328	100.0%
Interests & Rents	11,089	(1,748)	10,000	35,000	10,000	-	0.0%
Transfers In	716,415	700,952	680,480	681,480	686,259	5,779	0.8%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 6,555,227</b>	<b>\$ 7,801,823</b>	<b>\$ 5,882,880</b>	<b>\$ 6,110,426</b>	<b>\$ 5,878,187</b>	<b>\$ (4,693)</b>	<b>-0.1%</b>
FUNDING USES -							
Other Current Expenditures -							
- Other	(555)	(150)	-	-	-	-	0.0%
Bond Issuance Cost	-	33,156	-	-	-	-	0.0%
Debt Service	6,240,275	8,217,966	4,768,891	5,432,323	5,998,139	1,229,248	25.8%
<b>TOTAL FUNDING USES</b>	<b>\$ 6,239,720</b>	<b>\$ 8,250,972</b>	<b>\$ 4,768,891</b>	<b>\$ 5,432,323</b>	<b>\$ 5,998,139</b>	<b>\$ 1,229,248</b>	<b>25.8%</b>

## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimated	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Property Taxes	4,687,057	4,396,229	4,690,800	4,653,166	4,509,000	(181,800)	-3.9%
Intergovernmental	1,141,222	740,165	501,600	740,780	672,928	171,328	34.2%
Investment Income	11,089	9,627	10,000	35,000	10,000	-	0.0%
Bond Proceeds	-	1,955,000	-	-	-	-	0.0%
Transfers In	716,415	700,952	680,480	681,480	686,259	5,779	0.8%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 6,555,783</b>	<b>\$ 7,801,973</b>	<b>\$ 5,882,880</b>	<b>\$ 6,110,426</b>	<b>\$ 5,878,187</b>	<b>(4,693)</b>	<b>-0.1%</b>
<b>FUNDING USES -</b>							
<b>Debt Service Payments -</b>							
- Principal, 2015 Pension Bond	1,062,634	1,091,000	1,091,000	1,091,000	1,154,278	63,278	5.8%
- Int & Fees, 2015 Pension Bond	191,998	164,681	164,290	164,290	99,417	(64,873)	-39.5%
- Principal, Act 34 Cap Improv	135,000	1,993,004	-	-	-	-	0.0%
- Int & Fees, Act 34 Cap Improv	91,465	76,143	-	-	-	-	0.0%
- Principal, 2016A Civic Bond	195,000	200,000	600,000	600,000	615,000	15,000	2.5%
- Int & Fees, 2016A Civic Bond	118,744	114,050	102,550	102,550	84,325	(18,225)	-17.8%
- Principal, 2016B Civic Bond	275,000	275,000	275,000	275,000	275,000	-	0.0%
- Int & Fees, 2016B Civic Bond	351,242	345,027	338,111	338,111	330,452	(7,659)	-2.3%
- Principal, 2016 Refund Bond	1,785,000	1,805,000	-	-	-	-	0.0%
- Int & Fees, 2016 Refund Bond	39,382	13,177	-	-	-	-	0.0%
- Principal, 2018 Pension Bond	670,000	685,000	705,000	705,000	725,000	20,000	2.8%
- Int & Fees, 2018 Pension Bond	654,535	637,251	618,129	618,129	597,208	(20,921)	-3.4%
- Energy Performance Payment	335,681	335,681	335,681	335,681	335,681	-	0.0%
- Principal, 2018 Cap Improv	100,000	100,000	100,000	100,000	100,000	-	0.0%
- Int & Fees, 2018 Cap Improv	234,594	231,344	228,100	228,100	224,844	(3,256)	-1.4%
- Principal, 2022 Refund Bond	-	180,000	180,000	180,000	190,000	10,000	5.6%
- Int & Fees, 2022 Refund Bond	-	4,764	31,030	31,030	27,934	(3,096)	-10.0%
- Principal, 2022 Cap Improv	-	-	-	200,000	385,000	385,000	100.0%
- Int & Fees, 2022 Cap Improv	-	-	-	463,432	854,000	854,000	100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 6,240,275</b>	<b>\$ 8,251,122</b>	<b>\$ 4,768,891</b>	<b>\$ 5,432,323</b>	<b>\$ 5,998,139</b>	<b>1,229,248</b>	<b>25.8%</b>
<b>- - FUND EQUITY - -</b>							
Increase (Decrease)	315,508	(449,149)	1,113,989	678,103	(119,952)		
Ending Balance							
- Municipal Long-term Debt	\$ 1,250,128	\$ 800,979	\$ 1,914,968	\$ 1,479,082	\$ 1,359,130		

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

**CAPITAL PROJECTS FUNDS**

(Modified Accrual)

- Municipal Capital Improvement Fund
- Sidewalks
- Street Infrastructure

COMPONENT UNITS

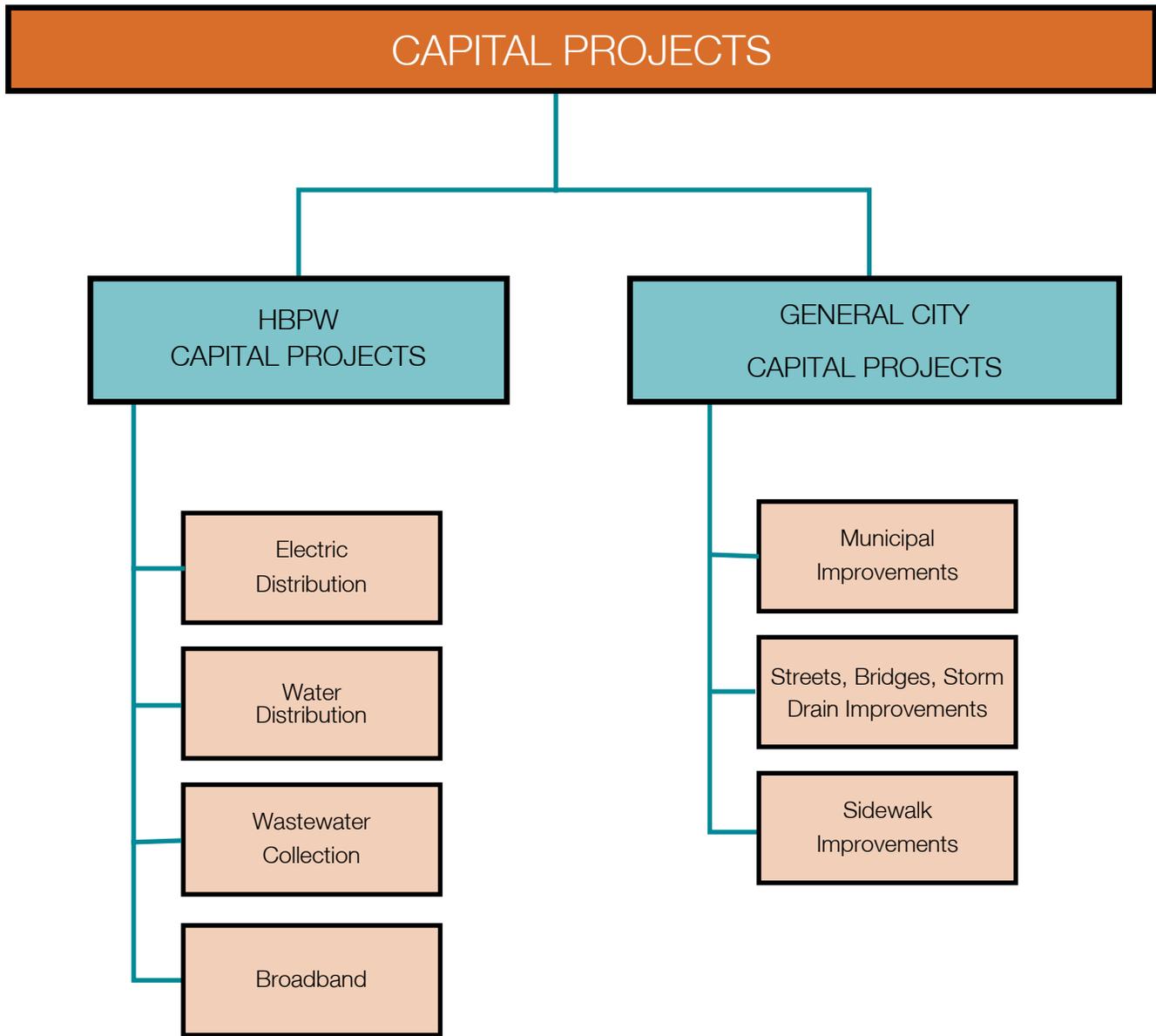
## Summary

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Property Taxes & Assessments	462,364	489,627	522,300	918,900	564,400	42,100	8.1%
Bond Proceeds	-	-	15,000,000	18,330,699	-	(15,000,000)	-100.0%
Federal Grants	1,384,808	353	560,000	560,000	297,127	(262,873)	-46.9%
State Grants	-	-	-	-	200,000	200,000	100.0%
State Revenue Sharing	89,521	56,288	806,421	651,890	294,000	(512,421)	-63.5%
Local Unit Contributions	-	-	-	-	500,000	500,000	100.0%
Interests & Rents	20,149	(174,160)	21,700	142,638	102,100	80,400	370.5%
Other Revenue	25,722	6,255,446	4,200,000	3,554,742	7,760,000	3,560,000	84.8%
Transfers In	4,864,411	5,722,383	9,672,947	7,177,874	9,475,201	(197,746)	-2.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 6,846,975</b>	<b>\$12,349,937</b>	<b>\$30,783,368</b>	<b>\$31,336,743</b>	<b>\$19,192,828</b>	<b>\$ (11,590,540)</b>	<b>-37.7%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	398,016	495,176	1,093,821	1,067,970	2,868,500	1,774,679	162.2%
Capital Outlay	4,653,216	7,552,244	29,865,736	16,861,448	23,270,605	(6,595,131)	-22.1%
Transfers Out	752,548	858,749	126,000	125,000	100,000	(26,000)	-20.6%
<b>TOTAL FUNDING USES</b>	<b>\$ 5,803,780</b>	<b>\$ 8,906,169</b>	<b>\$31,085,557</b>	<b>\$ 18,054,418</b>	<b>\$26,239,105</b>	<b>\$ (4,846,452)</b>	<b>-15.6%</b>

## Overview

Capital Project Funds are governmental funds that account for financial resources designated for maintaining, expanding, and constructing of 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.

## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	289,644	307,403	327,900	727,900	355,100	27,200	8.3%
Intergovernmental	56,076	35,690	784,421	832,421	973,400	188,979	24.1%
Interest & Rents	18,179	(171,759)	21,000	141,138	101,100	80,100	381.4%
Other	10,722	5,464,442	4,200,000	3,353,321	7,760,000	3,560,000	84.8%
Bond Proceeds	-	-	15,000,000	18,330,699	-	(15,000,000)	-100.0%
Transfers In	2,613,903	2,934,465	3,062,172	2,999,465	6,686,723	3,624,551	118.4%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 2,988,524</b>	<b>\$ 8,570,241</b>	<b>\$23,395,493</b>	<b>\$26,384,944</b>	<b>\$15,876,323</b>	<b>(7,519,170)</b>	<b>-32.1%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	194,427	342,427	771,905	779,970	2,560,000	1,788,095	231.6%
Capital Outlay	1,052,900	4,023,322	22,744,961	12,173,039	20,235,000	(2,509,961)	-11.0%
Transfers Out	732,548	837,749	126,000	125,000	100,000	(26,000)	-20.6%
<b>TOTAL FUNDING USES</b>	<b>\$ 1,979,875</b>	<b>\$ 5,203,498</b>	<b>\$23,642,866</b>	<b>\$13,078,009</b>	<b>\$22,895,000</b>	<b>(747,866)</b>	<b>-3.2%</b>
<b>-- FUND EQUITY --</b>							
Increase (Decrease)	\$ 1,008,649	\$ 3,366,743	\$ (247,373)	\$13,306,935	\$ (7,018,677)		
<b>Ending Balance -</b>							
<b>Reserved -</b>							
- Regional Initiatives	669,522	1,422,644	2,043,952	2,057,598	1,947,891		
- Recreation Center	-	4,963,789	4,963,789	4,963,789	4,963,789		
- Fire Station Renovation	1,337,173	1,436,631	-	6,330,699	-		
- DeGraaf Nature Center	-	-	-	1,373,500	1,123,500		
Undesignated / Unreserved	3,468,560	1,018,934	1,586,884	7,423,347	7,095,076		
<b>TOTAL FUND EQUITY</b>	<b>\$ 5,475,255</b>	<b>\$ 8,841,998</b>	<b>\$ 8,594,625</b>	<b>\$22,148,933</b>	<b>\$15,130,256</b>		



## Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
FUNDING SOURCES -							
Intergovernmental	1,384,808	-	560,000	560,000	297,127	(262,873)	-46.9%
Other	15,000	791,004	-	-	-	-	0.0%
Transfers In	2,200,508	2,737,918	6,560,775	4,128,409	2,738,478	(3,822,297)	-58.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 3,600,316</b>	<b>\$ 3,528,922</b>	<b>\$ 7,120,775</b>	<b>\$ 4,688,409</b>	<b>\$ 3,035,605</b>	<b>(4,085,170)</b>	<b>-57.4%</b>
FUNDING USES -							
Capital Outlay	3,600,316	3,528,922	7,120,775	4,688,409	3,035,605	(4,085,170)	-57.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 3,600,316</b>	<b>\$ 3,528,922</b>	<b>\$ 7,120,775</b>	<b>\$ 4,688,409</b>	<b>\$ 3,035,605</b>	<b>(4,085,170)</b>	<b>-57.4%</b>
<b>- - FUND EQUITY - -</b>							
Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Balance -							
Designated / Reserved	-	-	-	-	-	-	
Undesignated / Unreserved	53,773	53,773	53,773	53,773	53,773		
<b>TOTAL FUND EQUITY</b>	<b>\$ 53,773</b>						



## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	172,720	182,224	194,400	191,000	209,300	14,900	7.7%
Intergovernmental	33,445	20,951	22,000	20,890	20,600	(1,400)	-6.4%
Interest & Rents	1,970	(2,401)	700	1,500	1,000	300	42.9%
Transfers In	50,000	50,000	50,000	50,000	50,000	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 258,135</b>	<b>\$ 250,774</b>	<b>\$ 267,100</b>	<b>\$ 263,390</b>	<b>\$ 280,900</b>	<b>13,800</b>	<b>5.2%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Repairs	194,947	147,315	250,000	207,600	241,000	(9,000)	-3.6%
- Asphalt Walkways	4,258	1,715	27,000	17,500	30,000	3,000	11.1%
- Brick Maintenance / Repairs	4,384	3,719	44,916	62,900	37,500	(7,416)	-16.5%
Transfers Out	20,000	21,000	-	-	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 223,589</b>	<b>\$ 173,749</b>	<b>\$ 321,916</b>	<b>\$ 288,000</b>	<b>\$ 308,500</b>	<b>(13,416)</b>	<b>-4.2%</b>
<b>-- FUND EQUITY --</b>							
Increase (Decrease)	\$ 34,546	\$ 77,025	\$ (54,816)	\$ (24,610)	\$ (27,600)		
<b>Ending Balance -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	47,058	124,083	69,267	99,473	71,873		
<b>TOTAL FUND EQUITY</b>	<b>\$ 47,058</b>	<b>\$ 124,083</b>	<b>\$ 69,267</b>	<b>\$ 99,473</b>	<b>\$ 71,873</b>		

GENERAL FUND

PERMANENT FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

**COMPONENT UNITS**

(Modified Accrual)

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

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



## 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.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Property Taxes	2,539,579	2,491,020	2,945,317	2,794,747	3,914,705	969,388	32.9%
Licenses & Permits	4,120	4,665	3,950	3,950	3,950	-	0.0%
Federal Grants	42,460	-	-	1,700	-	-	0.0%
State Revenue Sharing	319	4,629	-	5,458	375	375	100.0%
Local Unit Contributions	284,616	359,380	510,500	499,400	626,100	115,600	22.6%
Charges for Services	50,998	89,140	41,100	41,100	53,700	12,600	30.7%
Interests & Rents	51,078	(49,413)	69,145	91,877	157,390	88,245	127.6%
Other Revenue	352,204	592,708	811,786	838,526	583,136	(228,650)	-28.2%
Transfers In	100,000	100,000	125,000	125,000	100,000	(25,000)	-20.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 3,425,374</b>	<b>\$ 3,592,129</b>	<b>\$ 4,506,798</b>	<b>\$ 4,401,758</b>	<b>\$ 5,439,356</b>	<b>\$ 932,558</b>	<b>20.7%</b>
<b>FUNDING USES -</b>							
Personnel Services	467,768	532,866	617,909	613,966	621,984	4,075	0.7%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	122,125	203,269	169,298	169,298	182,050	12,752	7.5%
- Contractual	170,176	194,804	608,272	241,360	1,050,882	442,610	72.8%
- Other	910,079	925,191	1,332,884	1,085,614	2,337,675	1,004,791	75.4%
Capital Outlay	8,000	10,000	123,488	123,488	-	(123,488)	-100.0%
Transfers Out	707,395	653,084	701,825	1,161,549	3,622,115	2,920,290	416.1%
Depreciation Expense	114,881	114,257	114,881	114,881	114,881	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 2,500,424</b>	<b>\$ 2,633,471</b>	<b>\$ 3,668,557</b>	<b>\$ 3,510,156</b>	<b>\$ 7,929,587</b>	<b>\$ 4,261,030</b>	<b>116.2%</b>

## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	2,312,354	2,262,146	2,707,517	2,556,947	3,668,905	961,388	35.5%
Intergovernmental	319	4,629	-	5,458	375	375	100.0%
Interest & Rents	10,642	(47,414)	5,645	32,377	28,790	23,145	410.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 2,323,315</b>	<b>\$ 2,219,361</b>	<b>\$ 2,713,162</b>	<b>\$ 2,594,782</b>	<b>\$ 3,698,070</b>	<b>984,908</b>	<b>36.3%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	674,499	661,541	933,600	684,130	2,029,241	1,095,641	117.4%
Transfers Out	707,395	653,084	701,825	1,161,549	3,622,115	2,920,290	416.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 1,381,894</b>	<b>\$ 1,314,625</b>	<b>\$ 1,635,425</b>	<b>\$ 1,845,679</b>	<b>\$ 5,651,356</b>	<b>4,015,931</b>	<b>245.6%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 941,421</b>	<b>\$ 904,736</b>	<b>\$ 1,077,737</b>	<b>\$ 749,103</b>	<b>\$ (1,953,286)</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,570,150	2,474,886	3,552,623	3,223,989	1,270,703		
<b>TOTAL FUND EQUITY</b>	<b>\$ 1,570,150</b>	<b>\$ 2,474,886</b>	<b>\$ 3,552,623</b>	<b>\$ 3,223,989</b>	<b>\$ 1,270,703</b>		

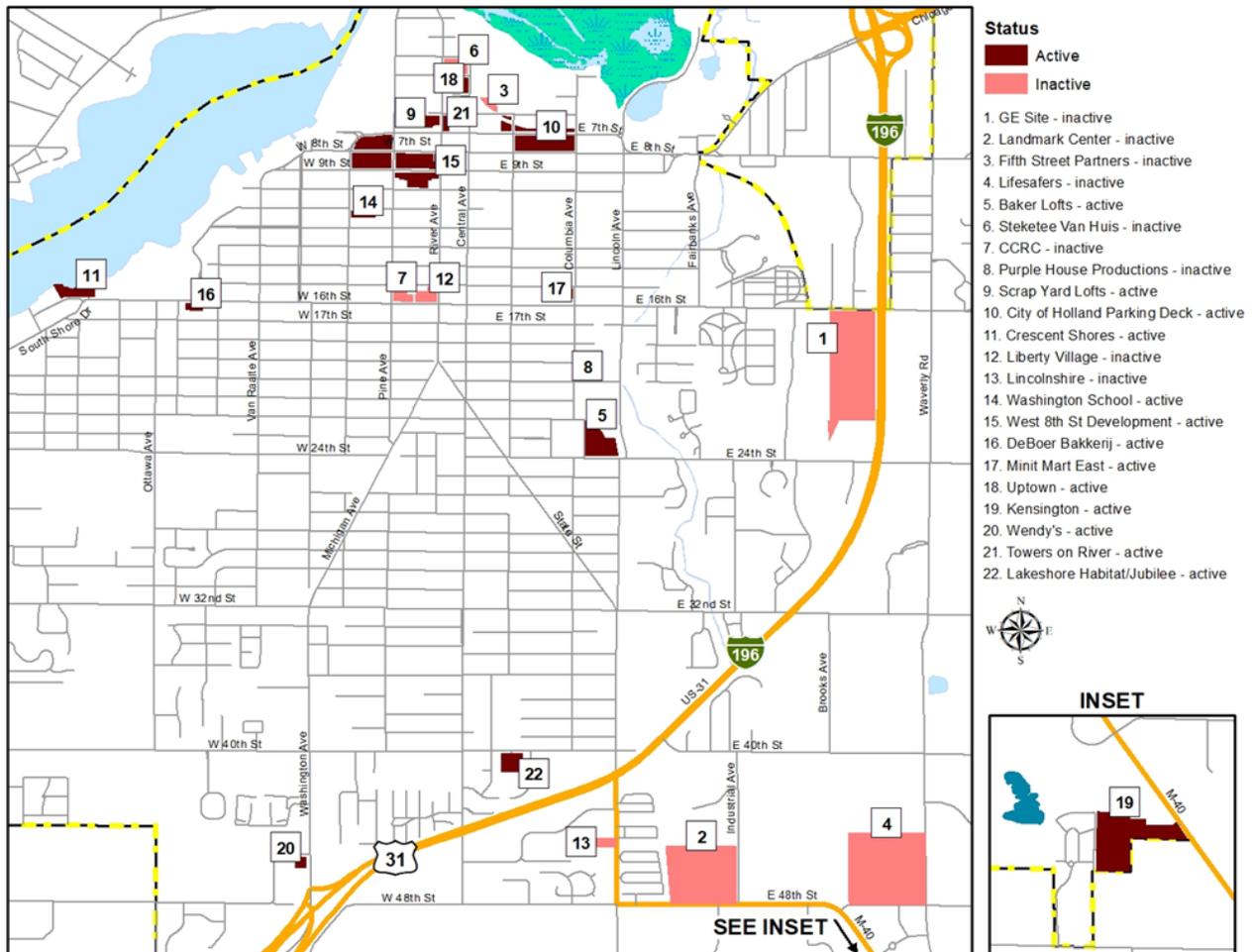
## Performance Measures

	FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
	Actual	Actual	Projected	Projected	1	2	3	4	
- - PERFORMANCE MEASURES - -									
Output	Number of Active Projects (Capturing Taxes)	10	12	13	13			✓	
	Number of Active Projects (Not Capturing Taxes)	4	1	1	1			✓	
	Total Number of Active Projects	14	13	14	14			✓	
	Taxable Valuation Capture (IFT at Equivalency)	\$ 55,876,050	\$ 59,738,516	\$ 67,578,706	\$ 89,891,018				
	% of Regular Roll Taxable Value	4.51%	4.56%	4.92%	6.11%				

\* 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	227,225	228,872	237,800	237,800	245,800	8,000	3.4%
Intergovernmental	12,560	18,250	8,200	9,900	8,600	400	4.9%
Licenses & Permits	4,120	4,665	3,950	3,950	3,950	-	0.0%
Charges for Services	4,245	5,965	3,850	3,850	6,300	2,450	63.6%
Interest & Rents	2,121	(4,585)	2,500	2,500	2,500	-	0.0%
Other	1,980	7,770	-	1,740	-	-	0.0%
Transfers In	-	-	25,000	25,000	-	(25,000)	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 252,251</b>	<b>\$ 260,937</b>	<b>\$ 281,300</b>	<b>\$ 284,740</b>	<b>\$ 267,150</b>	<b>(14,150)</b>	<b>-5.0%</b>
<b>FUNDING USES -</b>							
Personnel Services	77,992	80,655	96,963	93,020	95,738	(1,225)	-1.3%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	80,814	145,352	105,148	105,148	133,400	28,252	26.9%
- Contractual	1,354	13,039	3,900	3,900	3,900	-	0.0%
- Other	54,853	36,859	48,525	49,925	68,025	19,500	40.2%
Capital Outlay	-	-	98,488	98,488	-	(98,488)	-100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 215,013</b>	<b>\$ 275,905</b>	<b>\$ 353,024</b>	<b>\$ 350,481</b>	<b>\$ 301,063</b>	<b>(51,961)</b>	<b>-14.7%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 37,238</b>	<b>\$ (14,968)</b>	<b>\$ (71,724)</b>	<b>\$ (65,741)</b>	<b>\$ (33,913)</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	310,252	295,284	223,560	229,543	195,630		
<b>TOTAL FUND EQUITY</b>	<b>\$ 310,252</b>	<b>\$ 295,284</b>	<b>\$ 223,560</b>	<b>\$ 229,543</b>	<b>\$ 195,630</b>		
<b>-- STAFFING --</b>							
Full-Time Positions	0.70	0.70	0.75	0.75	0.75		
Part-Time Positions	0.45	0.31	0.48	0.31	0.31		

## Fiscal Year 2024 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 the 6<sup>th</sup> Street reconstruction project
- ✓ 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
- ✓ Continue to engage with new Downtown businesses and residents about the Downtown Parking System

### 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
- ✓ Under the guidance of the Assistant City Manager complete a comprehensive job description of the DDA Coordinator position including expectations for the position going forward

### 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





Performance Measures

		FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*			
						1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Building Improvement Expenditures	\$15,780,000	\$13,800,000	\$12,000,000	\$15,000,000	✓			
	Net New Downtown Businesses Recruited	4	1	2	2	✓			
	Street Performer Permits	110	132	125	125	✓			
	Number of Businesses Downtown	195	198	200	202	✓			
	* Square Footage Total	1,995,884	1,999,321	3,615,585	3,615,585				
	Square Footage Use								
	Office	709,821	709,821	636,618	636,618				
	Retail	492,041	492,041	344,258	344,258				
	Residential	379,084	379,084	1,102,335	1,102,335				
	Vacant/Storage/Other/Hotel	N/A	418,375	1,532,375	1,532,375				
	Amenities						✓		
	Public Benches (Victor Stanley & Porter)	46	47	47	51				
	Private Benches	28	28	28	28				
	Trash Cans	67	67	67	70				
	Recycle Cans	2	2	6	6				
	Planter Urns	64	58	61	66				
	Trees Total in Tree Management District	268	268	268	268				
	Bike Racks	14	14	14	14				
	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



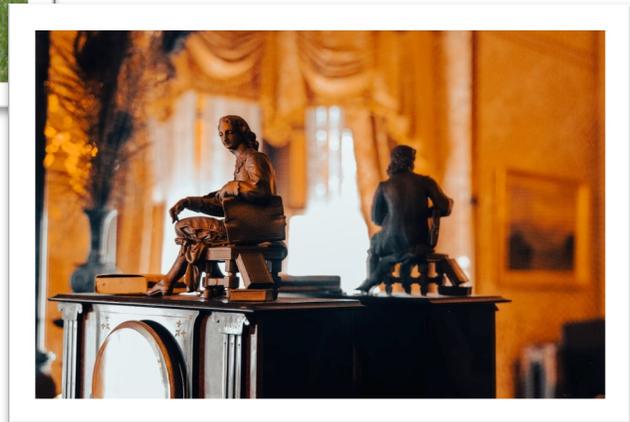
New amenities (benches, planter urns and trash cans) added for the 6th Street reconstruction.





## Overview

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





## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	37,500	-	-	-	-	-	0.0%
Charges for Services	46,753	83,175	37,250	37,250	47,400	10,150	27.2%
Rent							
- Armory	-	18,545	6,000	6,000	71,100	65,100	1085.0%
- Other Than Armory	165	-	3,000	3,000	-	(3,000)	-100.0%
Interest	36,426	(6,860)	25,000	25,000	25,000	-	0.0%
Other	350,224	584,938	811,786	811,786	583,136	(228,650)	-28.2%
Transfers In	100,000	100,000	100,000	100,000	100,000	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 571,068</b>	<b>\$ 779,798</b>	<b>\$ 983,036</b>	<b>\$ 983,036</b>	<b>\$ 826,636</b>	<b>(156,400)</b>	<b>-15.9%</b>
<b>FUNDING USES -</b>							
Personnel Services	389,776	452,211	520,946	520,946	526,246	5,300	1.0%
Other Current Expenditures -							
- Supplies / Maintenance	41,311	57,917	64,150	64,150	48,650	(15,500)	-24.2%
- Contractual	37,197	48,838	14,000	14,000	14,000	-	0.0%
- Other	168,585	221,882	244,059	244,059	122,859	(121,200)	-49.7%
Depreciation	114,881	114,257	114,881	114,881	114,881	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 751,750</b>	<b>\$ 895,105</b>	<b>\$ 958,036</b>	<b>\$ 958,036</b>	<b>\$ 826,636</b>	<b>(131,400)</b>	<b>-13.7%</b>
<b>- - FUND EQUITY - -</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ (180,682)</b>	<b>\$ (115,307)</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>		
<b>ENDING BALANCE -</b>							
Non-Expendable	210,000	210,000	210,000	210,000	210,000		
Net Investment in Capital Assets	883,048	841,532	726,651	768,167	653,286		
Restricted - Legally	328,586	449,117	328,586	328,586	328,586		
Restricted - Board Action	972,682	870,426	972,682	972,682	972,682		
Undesignated / Unreserved	(837,762)	(929,828)	(771,672)	(813,188)	(698,307)		
<b>TOTAL FUND EQUITY</b>	<b>\$ 1,556,554</b>	<b>\$ 1,441,247</b>	<b>\$ 1,466,247</b>	<b>\$ 1,466,247</b>	<b>\$ 1,466,247</b>		
<b>- - STAFFING - -</b>							
Full-Time Positions	7.00	7.00	7.00	7.00	7.00		
Part-Time Positions	2.07	2.82	2.82	2.82	2.57		

## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	277,016	341,130	502,300	491,200	617,500	115,200	22.9%
Interest & Rents	1,724	(9,097)	27,000	23,000	30,000	3,000	11.1%
Other	-	-	-	25,000	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 278,740</b>	<b>\$ 332,033</b>	<b>\$ 529,300</b>	<b>\$ 539,200</b>	<b>\$ 647,500</b>	<b>118,200</b>	<b>22.3%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Contractual	131,625	132,927	590,372	223,460	1,032,982	442,610	75.0%
- Other	12,142	4,909	106,700	107,500	117,550	10,850	10.2%
Capital Outlay	8,000	10,000	25,000	25,000	-	(25,000)	-100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 151,767</b>	<b>\$ 147,836</b>	<b>\$ 722,072</b>	<b>\$ 355,960</b>	<b>\$ 1,150,532</b>	<b>428,460</b>	<b>59.3%</b>
<b>- - FUND EQUITY - -</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 126,973</b>	<b>\$ 184,197</b>	<b>\$ (192,772)</b>	<b>\$ 183,240</b>	<b>\$ (503,032)</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	319,793	503,990	311,218	687,230	184,198		
<b>TOTAL FUND EQUITY</b>	<b>\$ 319,793</b>	<b>\$ 503,990</b>	<b>\$ 311,218</b>	<b>\$ 687,230</b>	<b>\$ 184,198</b>		

## 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.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	133,136,921	126,174,611	124,640,343	126,475,522	134,242,510	9,602,167	7.7%
Interests & Rents	661,167	(1,203,049)	808,195	606,648	781,695	(26,500)	-3.3%
Other Revenue	3,884,218	788,569	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$137,682,306</b>	<b>\$125,760,131</b>	<b>\$125,448,538</b>	<b>\$127,082,170</b>	<b>\$135,024,205</b>	<b>\$ 9,575,667</b>	<b>7.6%</b>
<b>FUNDING USES -</b>							
Personnel Services	20,590,058	21,247,661	21,915,478	22,658,130	24,079,648	2,164,170	9.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	9,706,330	10,502,763	10,296,402	10,340,006	11,754,847	1,458,445	14.2%
- Contractual	5,208,301	5,490,432	6,338,832	6,094,039	6,350,442	11,610	0.2%
- Utility Production	36,322,865	45,073,306	44,371,520	45,779,327	52,034,818	7,663,298	17.3%
- Other	2,291,962	2,992,311	7,729,770	6,836,021	7,402,186	(327,584)	-4.2%
Capital Outlay	21,169,166	25,131,963	43,654,623	53,716,993	45,724,650	2,070,027	4.7%
Debt Service	113,432,605	25,301,692	17,209,330	17,005,002	4,793,383	(12,415,947)	-72.1%
Transfers Out	7,968,900	8,595,384	8,456,856	8,456,856	9,641,232	1,184,376	14.0%
Depreciation Expense	18,336,785	18,600,404	18,979,490	18,978,743	20,285,092	1,305,602	6.9%
<b>TOTAL FUNDING USES</b>	<b>\$235,026,972</b>	<b>\$162,935,916</b>	<b>\$178,952,301</b>	<b>\$189,865,117</b>	<b>\$182,066,298</b>	<b>\$ 3,113,997</b>	<b>1.7%</b>

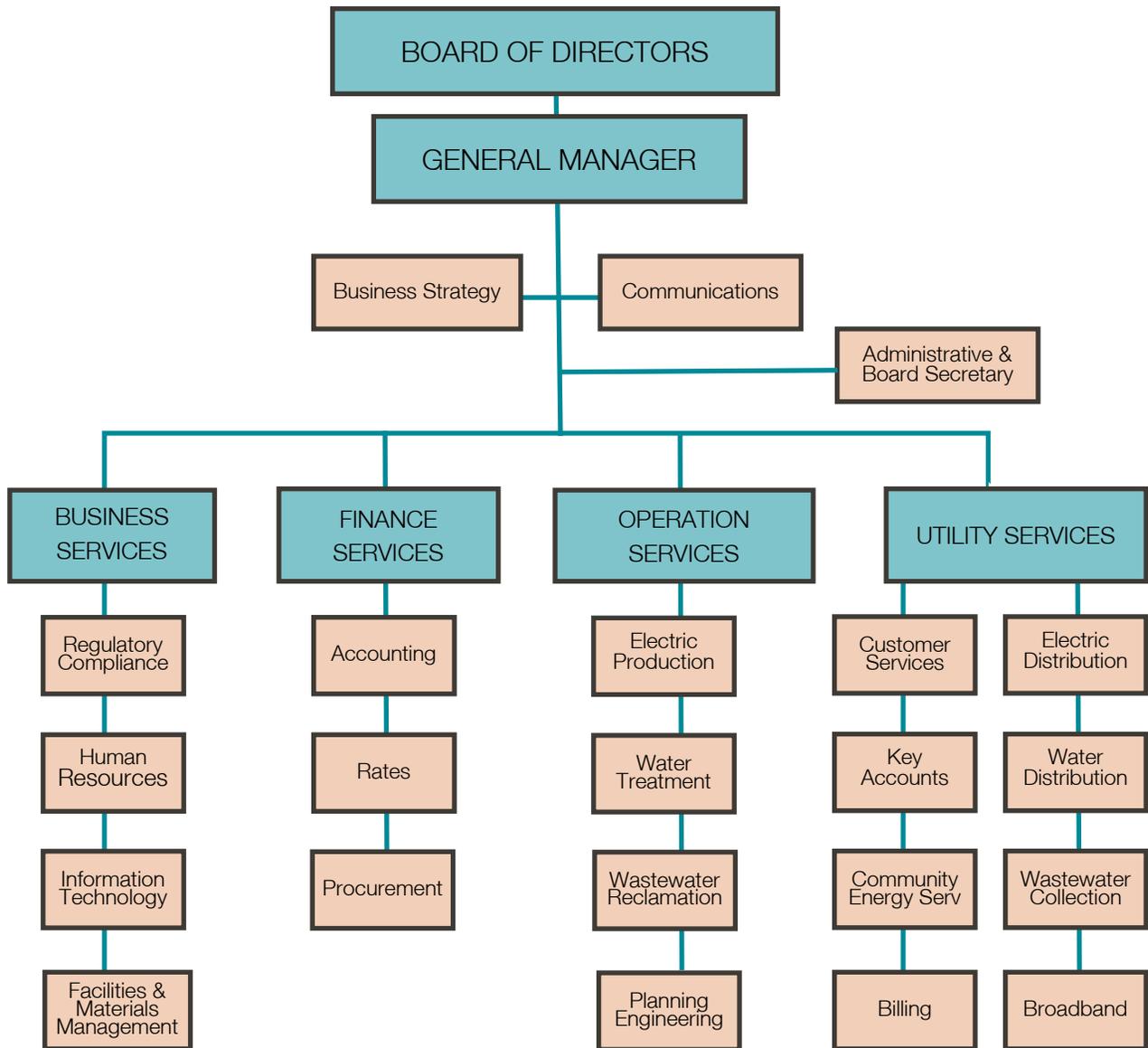


Overview

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

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

HOLLAND BOARD OF PUBLIC WORKS





## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	108,632,469	99,604,265	98,324,767	100,384,284	106,551,719	8,226,952	8.4%
Interest & Rents	610,365	(1,071,010)	614,981	434,676	393,548	(221,433)	-36.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 109,242,834</b>	<b>\$ 98,533,255</b>	<b>\$ 98,939,748</b>	<b>\$ 100,818,960</b>	<b>\$ 106,945,267</b>	<b>8,005,519</b>	<b>8.1%</b>
<b>FUNDING USES -</b>							
Personnel Services	13,393,845	13,638,163	13,901,418	14,305,938	15,827,171	1,925,753	13.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	6,892,805	7,175,639	6,389,222	6,448,605	7,567,233	1,178,011	18.4%
- Contractual	4,238,809	4,263,273	5,071,050	4,826,031	4,979,209	(91,841)	-1.8%
- Electric Utility Production	34,193,736	42,430,321	41,664,491	42,965,604	48,856,051	7,191,560	17.3%
- Other	1,751,077	2,417,609	7,111,228	6,359,160	6,801,446	(309,782)	-4.4%
Capital Outlay	5,007,916	7,308,594	20,588,568	25,294,385	27,570,021	6,981,453	33.9%
<b>Debt Service Payments</b>							
- Principal	108,129,958	20,929,940	13,721,389	13,715,979	983,876	(12,737,513)	-92.8%
- Interest & Fees	2,741,316	69,278	42,611	23,265	82,002	39,391	92.4%
Transfers Out	7,968,900	8,595,384	8,456,856	8,456,856	9,641,232	1,184,376	14.0%
Depreciation	13,446,398	13,461,034	13,559,124	13,530,825	14,299,052	739,928	5.5%
<b>TOTAL FUNDING USES</b>	<b>\$ 197,764,760</b>	<b>\$ 120,289,235</b>	<b>\$ 130,505,957</b>	<b>\$ 135,926,648</b>	<b>\$ 136,607,293</b>	<b>6,101,336</b>	<b>4.7%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 24,615,948</b>	<b>\$ 6,482,554</b>	<b>\$ 2,743,748</b>	<b>\$ 3,902,676</b>	<b>\$ (1,108,129)</b>		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	261,932,759	275,735,722	276,819,339	272,113,522	298,959,184		
Designated / Reserved	6,099,040	5,823,914	20,708,395	20,487,059	7,653,252		
Undesignated / Unreserved	80,223,891	73,178,608	59,954,258	68,784,089	53,664,105		
<b>TOTAL FUND EQUITY</b>	<b>\$ 348,255,690</b>	<b>\$ 354,738,244</b>	<b>\$ 357,481,992</b>	<b>\$ 361,384,670</b>	<b>\$ 360,276,541</b>		
<b>-- STAFFING --</b>							
Total Positions	93.50	94.50	95.82	104.80	113.49		

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. The project is in the design stage and the FY 2024 budget includes additional personnel and costs. Service is anticipated to begin in Summer 2024. See <https://hollandcityfiber.com/> for additional details.

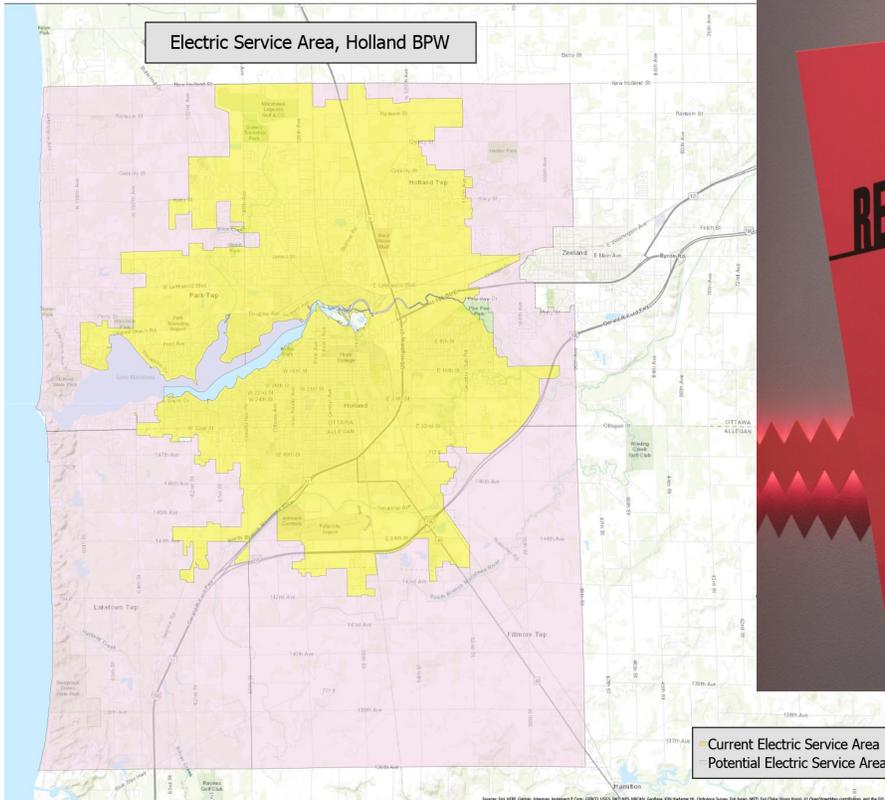


Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	ELECTRIC PRODUCTION AND DISTRIBUTION					✓			
	Peak kW	223.0	233.6	223.1	231.1				
	Total Number of Customers	29,967	30,009	30,179	30,202				
	kWh Sales Total	1,069,653,198	1,095,396,053	1,101,441,177	1,150,897,244				
	Revenue per Unit	0.09262	0.08043	0.08933	0.08027				
	Cost per Unit	0.06729	0.07470	0.07548	0.08114				
	Residential Avg. Usage - kWh per month	615.4	620.1	596.4	611.2				
	KWH SALES					✓			
	Residential	186,971,497	188,944,820	183,913,972	188,572,150				
	Commercial	298,618,763	313,719,075	308,601,343	317,020,351				
Industrial	584,062,938	592,732,158	608,925,862	645,304,743					
Total	1,069,653,198	1,095,396,053	1,101,441,177	1,150,897,244					

\* 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

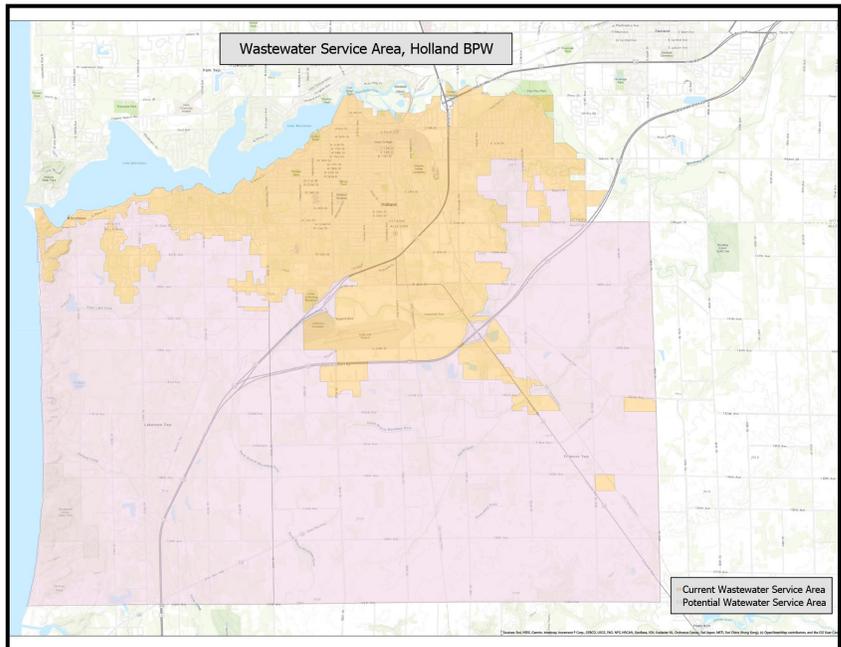
Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	11,870,386	13,898,929	13,078,804	13,276,667	13,677,572	598,768	4.6%
Interest & Rents	26,626	(64,919)	94,713	57,740	234,592	139,879	147.7%
Other	1,808,218	788,569	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 13,705,230</b>	<b>\$ 14,622,579</b>	<b>\$ 13,173,517</b>	<b>\$ 13,334,407</b>	<b>\$ 13,912,164</b>	<b>738,647</b>	<b>5.6%</b>
<b>FUNDING USES -</b>							
Personnel Services	3,944,841	4,107,914	4,339,926	4,493,147	4,427,606	87,680	2.0%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	1,847,897	2,533,967	2,149,939	2,432,873	1,961,853	(188,086)	-8.7%
- Contractual	501,409	677,407	679,309	667,774	725,347	46,038	6.8%
- Wastewater Utility Production	1,463,905	1,852,481	1,796,026	1,912,874	2,035,307	239,281	13.3%
- Other	219,832	215,205	320,705	242,357	314,713	(5,992)	-1.9%
Capital Outlay	8,490,357	11,179,640	11,547,604	14,890,460	9,595,673	(1,951,931)	-16.9%
<b>Debt Service Payments</b>							
- Principal	943,110	705,210	725,206	725,206	1,240,737	515,531	71.1%
- Interest & Fees	275,376	250,959	602,559	498,921	296,854	(305,705)	-50.7%
Depreciation	2,875,563	2,912,406	2,981,869	3,076,495	3,250,670	268,801	9.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 20,562,290</b>	<b>\$ 24,435,189</b>	<b>\$ 25,143,143</b>	<b>\$ 28,940,107</b>	<b>\$ 23,848,760</b>	<b>(1,294,383)</b>	<b>-5.1%</b>
<b>- - FUND EQUITY - -</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 2,576,407</b>	<b>\$ 2,072,240</b>	<b>\$ 303,184</b>	<b>\$ 9,966</b>	<b>\$ 899,814</b>		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	56,980,992	59,715,154	53,240,325	58,691,466	56,564,372		
Designated / Reserved	4,468,955	4,608,296	7,344,921	5,669,066	6,963,067		
Undesignated / Unreserved	1,878,333	1,077,069	5,118,457	1,049,955	2,782,861		
<b>TOTAL FUND EQUITY</b>	<b>\$ 63,328,280</b>	<b>\$ 65,400,519</b>	<b>\$ 65,703,703</b>	<b>\$ 65,410,487</b>	<b>\$ 66,310,300</b>		
<b>- - STAFFING - -</b>							
Total Positions	44.63	45.15	45.79	43.19	44.43		

## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Total gallons treated (mg)	3,082	5,476	5,240	5,364				✓
	Total number of customers	12,935	12,995	13,069	13,069				✓
	CCF Sales (Retail only)	1,663,033	1,773,949	1,738,257	1,676,673				✓
	Revenue per Unit (Retail only)	4.536	6.186	6.154	6.575				✓
	Cost per unit (all units)	3.184	3.262	3.476	3.511				✓
	Residential Avg. Usage - CCF per month	3.1	3.3	3.2	3.0				✓
	CCF Sales (Wholesale)	1,891,102	200,259	1,947,299	1,945,003				✓
	Revenue per Unit (Wholesale)	1.236	1.169	1.136	1.071				✓
	CCF Sales								✓
	Residential	651,512	697,074	678,402	638,690				
	Commercial	715,679	745,070	737,881	723,490				
	Industrial	295,842	331,804	321,974	314,494				
	Wholesale	1,891,102	2,000,259	1,947,299	1,945,003				
	Total	3,554,135	3,774,207	3,685,556	3,621,677				

\* 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
FUNDING SOURCES -							
Charges for Services	12,634,066	12,671,418	13,236,772	12,814,571	14,013,219	776,447	5.9%
Interest & Rents	24,176	(67,120)	98,501	114,232	153,555	55,054	55.9%
Other	2,076,000	-	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 14,734,242</b>	<b>\$ 12,604,298</b>	<b>\$ 13,335,273</b>	<b>\$ 12,928,803</b>	<b>\$ 14,166,774</b>	<b>831,501</b>	<b>6.2%</b>
FUNDING USES -							
Personnel Services	3,251,372	3,501,584	3,674,134	3,859,045	3,824,871	150,737	4.1%
Other Current Expenditures -							
- Supplies / Maintenance	965,628	793,157	1,757,241	1,458,528	2,225,761	468,520	26.7%
- Contractual	468,083	549,752	588,473	600,234	645,886	57,413	9.8%
- Water Utility Production	665,224	790,504	911,003	900,849	1,143,460	232,457	25.5%
- Other	321,053	359,497	297,837	234,504	286,027	(11,810)	-4.0%
Capital Outlay	7,670,893	6,643,729	11,518,451	13,532,148	8,558,956	(2,959,495)	-25.7%
Debt Service Payments							
- Principal	1,102,060	2,868,484	1,612,025	1,612,025	1,633,611	21,586	1.3%
- Interest & Fees	240,785	477,821	505,540	429,606	556,303	50,763	10.0%
Depreciation	2,014,824	2,226,964	2,438,497	2,371,423	2,735,370	296,873	12.2%
<b>TOTAL FUNDING USES</b>	<b>\$ 16,699,922</b>	<b>\$ 18,211,492</b>	<b>\$ 23,303,201</b>	<b>\$ 24,998,362</b>	<b>\$ 21,610,245</b>	<b>(1,692,956)</b>	<b>-7.3%</b>
<b>- - FUND EQUITY - -</b>							
INCREASE (DECREASE)	<u>\$ 6,807,273</u>	<u>\$ 3,905,019</u>	<u>\$ 3,162,548</u>	<u>\$ 3,074,614</u>	<u>\$ 2,749,096</u>		
ENDING BALANCE -							
Investment in Capital Assets	45,395,856	48,606,163	57,389,244	68,186,022	73,726,633		
Designated / Reserved	499,500	499,500	2,115,573	2,830,483	2,191,491		
Undesignated / Unreserved	14,189,628	14,884,339	7,647,733	(789,340)	(2,941,863)		
<b>TOTAL FUND EQUITY</b>	<b>\$ 60,084,984</b>	<b>\$ 63,990,002</b>	<b>\$ 67,152,550</b>	<b>\$ 70,227,165</b>	<b>\$ 72,976,261</b>		
<b>- - STAFFING - -</b>							
Total Positions	37.87	38.35	38.89	33.51	34.58		

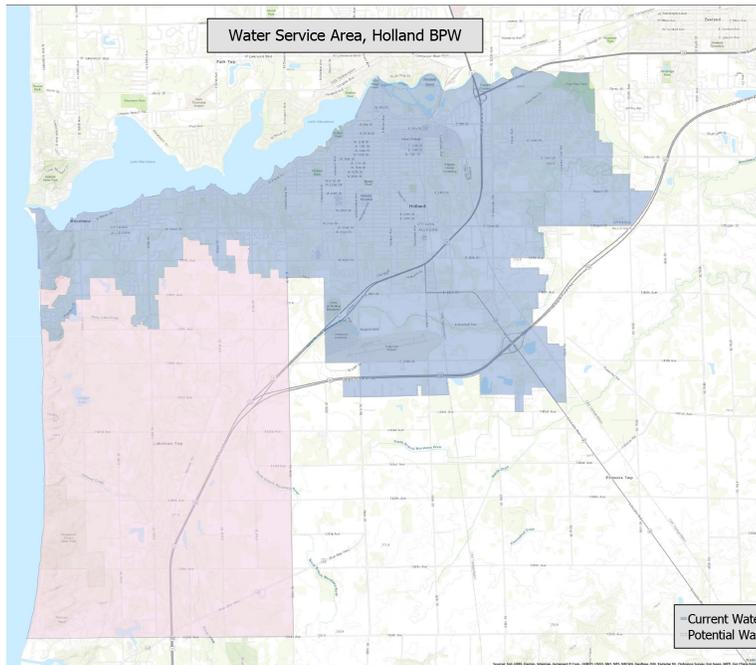


Performance Measures

		FY-2021 Actual	FY-2022 Actual	FY-2023 Projected	FY-2024 Projected	Strategic Goals*				
						1	2	3	4	
-- PERFORMANCE MEASURES --										
Output	Peak (MG)	30	30	33	31	✓			✓	
	Gallons Treated (MG)	5,381	5,476	5,240	5,364				✓	
	CCF Sales (Retail only)	2,746,776	3,731,367	3,517,304	3,813,653				✓	
	Revenue per Unit (Retail only)	2.818	2.855	3.061	3.011				✓	
	Cost per unit	1.114	1.236	1.453	1.628				✓	
	Residential Avg. usage - CCF per month	7.44	9.06	9.07	9.38				✓	
	CCF Sales (Wholesale)	3,785,255	2,744,041	2,830,446	2,830,446				✓	
	Revenue per Unit (Wholesale)	0.669	0.661	0.661	0.852				✓	
	CCF Sales									✓
	Residential	983,687	1,610,771	1,612,414	1,668,117					
	Commercial/Industrial	1,237,372	1,498,874	1,377,613	1,554,009					
	Industrial	525,717	621,723	527,277	591,527					
	Resales	3,785,255	2,744,041	2,830,446	2,830,446					
	Total	6,532,031	6,475,409	6,347,750	6,644,099					

\* 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 2024 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



## ENTERPRISE FUNDS—OTHER

(Full Accrual)

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

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

## INTERNAL SERVICE FUNDS

## 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.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Property Taxes	111,104	115,398	123,100	120,000	130,500	7,400	6.0%
Federal Grants	8,289	-	-	6,400	-	-	0.0%
State Grants	241,989	-	-	-	-	-	0.0%
Charges for Services	3,393,007	4,110,799	3,904,950	4,669,286	4,236,278	331,328	8.5%
Interests & Rents	7,458	4,703	80,020	80,085	88,085	8,065	10.1%
Other Revenue	146,492	50,150	10,601	16,497	18,501	7,900	74.5%
Transfers In	616,140	616,864	672,084	676,194	583,729	(88,355)	-13.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 4,524,479</b>	<b>\$ 4,897,914</b>	<b>\$ 4,790,755</b>	<b>\$ 5,568,462</b>	<b>\$ 5,057,093</b>	<b>\$ 266,338</b>	<b>5.6%</b>
<b>FUNDING USES -</b>							
Personnel Services	696,598	703,392	915,550	902,900	964,699	49,149	5.4%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	646,879	221,276	213,550	212,846	214,700	1,150	0.5%
- Contractual	2,510,538	2,865,319	3,241,310	3,202,510	3,166,115	(75,195)	-2.3%
- Other	249,132	308,448	366,027	1,121,778	430,118	64,091	17.5%
Capital Outlay	-	117,538	395,000	397,000	615,000	220,000	55.7%
Depreciation Expense	551,896	490,942	552,000	491,000	491,000	(61,000)	-11.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 4,655,043</b>	<b>\$ 4,706,915</b>	<b>\$ 5,683,437</b>	<b>\$ 6,328,034</b>	<b>\$ 5,881,632</b>	<b>\$ 198,195</b>	<b>3.5%</b>

## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Intergovernmental	241,989	-	-	2,400	-	-	0.0%
Charges for Services	2,222,153	2,437,610	2,584,000	2,575,380	2,826,926	242,926	9.4%
Interest & Rents	6,465	(14,819)	4,000	10,000	8,000	4,000	100.0%
Other	140,559	62	-	8,000	10,000	10,000	100.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 2,611,166</b>	<b>\$ 2,422,853</b>	<b>\$ 2,588,000</b>	<b>\$ 2,595,780</b>	<b>\$ 2,844,926</b>	<b>256,926</b>	<b>9.9%</b>
FUNDING USES -							
Personnel Services	120,837	133,544	146,941	140,244	169,251	22,310	15.2%
Other Current Expenditures -							
- Supplies / Maintenance	558,627	75,214	83,500	82,500	83,550	50	0.1%
- Contractual	1,936,567	2,273,810	2,617,480	2,558,680	2,614,815	(2,665)	-0.1%
- Other	8,156	10,570	27,205	22,105	32,836	5,631	20.7%
<b>TOTAL FUNDING USES</b>	<b>\$ 2,624,187</b>	<b>\$ 2,493,138</b>	<b>\$ 2,875,126</b>	<b>\$ 2,803,529</b>	<b>\$ 2,900,452</b>	<b>25,326</b>	<b>0.9%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (13,021)	\$ (70,285)	\$ (287,126)	\$ (207,749)	\$ (55,526)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	1,202,565	1,132,280	845,154	924,531	869,005		
<b>TOTAL FUND EQUITY</b>	<b>\$ 1,202,565</b>	<b>\$ 1,132,280</b>	<b>\$ 845,154</b>	<b>\$ 924,531</b>	<b>\$ 869,005</b>		
<b>-- STAFFING --</b>							
Full-Time Positions	1.32	1.27	1.27	1.27	1.63		



Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
<b>-- PERFORMANCE MEASURES --</b>										
Output	Project Pride								✓	
	Pounds trash collected through coupons redeemed	464,000	114,000	115,000	120,000					
	Coupons redeemed	2,356	1,597	2,000	2,100					
	Recyclable Materials								✓	
	Pounds of recyclable materials not sent to landfill	3,025,612	3,043,000	3,100,000	3,150,000					
	Curbside Recycling - types of Waste Recycled in Pounds								✓	
	Fiber - Newsprint and Corrugated	1,944,387	1,423,658	2,000,000	2,100,000					
	Dairy plastic - #1 & #2 Colored	508,813	481,403	500,000	525,000					
	Aluminum	12,115	14,302	15,000	15,500					
	Steel Cans	157,489	70,901	80,000	80,500					
	Glass	402,809	580,300	590,000	600,000					
	Total Pounds Collected Curbside	3,025,613	2,570,564	3,185,000	3,321,000					
	Refuse									✓
	1 Bag/month	96	93	95	100					
	2 Bag/month	45	44	45	50					
	32 Gallon weekly	2,470	2,463	2,500	2,550					
	65 Gallon weekly	3,615	3,585	3,600	3,610					
	90 Gallon weekly	3,356	3,418	3,500	3,510					
	Yardwaste	2,456	2,445	2,500	2,510					
	Total Refuse	12,038	12,048	12,240	12,330					
	Multi Family - 2 yard	5	5	8	10				✓	
	Multi Family - 4 yard	1	1	3	5				✓	
	Multi Family - 6 yard	3	1	3	5				✓	
	Total Yard Multi Family	9	7	14	20					
	Multi Family - 4 Units	5	5	10	15				✓	
Multi Family - 8 Units	2	4	8	12				✓		
Multi Family - 12 Units	-	-	1	2				✓		
Multi Family - 16 Units	1	1	2	4				✓		
Total Units Multi Family	8	10	21	33						

\* Strategic Goals:

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



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

## Fiscal Year 2024 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

- ✓ Continue to research and develop a composting plan for the City's yard waste that is cost-effective and has become a model for other communities
- ✓ Research and develop a recycling center plan for the City's extra recycling and hard to recycle items that is cost-effective and will become a model for other communities

### 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

- ✓ Continue to expand opportunities for different types of recycling carts for program expansion
- ✓ Expand recycling options for all residents



## Overview

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

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

## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	8,289	-	-	4,000	-	-	0.0%
Charges for Services	1,134,960	1,663,789	1,310,700	1,376,348	1,397,600	86,900	6.6%
Interest & Rents	965	19,649	76,000	70,000	80,000	4,000	5.3%
Other	5,932	50,087	10,600	8,496	8,500	(2,100)	-19.8%
Transfers In	2,554	-	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,152,700</b>	<b>\$ 1,733,525</b>	<b>\$ 1,397,300</b>	<b>\$ 1,458,844</b>	<b>\$ 1,486,100</b>	<b>88,800</b>	<b>6.4%</b>
<b>FUNDING USES -</b>							
Personnel Services	523,382	543,780	730,346	724,462	758,930	28,584	3.9%
Other Current Expenditures -							
- Supplies / Maintenance	82,946	141,696	124,300	126,146	126,950	2,650	2.1%
- Contractual	39,910	76,603	81,050	101,050	101,300	20,250	25.0%
- Other	72,551	98,904	119,681	175,247	163,421	43,740	36.5%
Capital Outlay	-	117,538	395,000	397,000	615,000	220,000	55.7%
Depreciation	157,768	158,365	158,000	159,000	159,000	1,000	0.6%
<b>TOTAL FUNDING USES</b>	<b>\$ 876,557</b>	<b>\$ 1,136,886</b>	<b>\$ 1,608,377</b>	<b>\$ 1,682,905</b>	<b>\$ 1,924,601</b>	<b>316,224</b>	<b>19.7%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 276,143	\$ 714,177	\$ 183,923	\$ 172,939	\$ 176,499		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	2,609,149	2,499,454	2,736,454	2,737,454	3,193,454		
Undesignated / Unreserved	946,848	1,770,720	1,717,643	1,705,659	1,426,158		
<b>TOTAL FUND EQUITY</b>	<b>\$ 3,555,997</b>	<b>\$ 4,270,174</b>	<b>\$ 4,454,097</b>	<b>\$ 4,443,113</b>	<b>\$ 4,619,612</b>		
<b>-- STAFFING --</b>							
Full-Time Positions	2.08	2.08	2.71	2.71	2.71		
Part-Time Positions	13.95	15.03	14.03	14.03	13.98		

## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
<b>-- PERFORMANCE MEASURES --</b>									
Output	Regular Paid Visitors								
	Total Number of Paid Visitors (excluding Special Events)	131,465	139,377	125,000	130,000	✓			
	Total Number of Bus Groups (includes Student Groups)	43	179	180	185	✓			
	Visitors during Tulip Time Dates Only	47,314	73,440	50,000	50,000	✓			
	Percent of Visitors during Tulip Time	35%	53%	40%	38%	✓			
	Friends of WIG Memberships Sold	90	109	125	150	✓			
	Unpaid Visitors								
	Local Visitors - Free Admission during Opening Hours	10,742	9,210	9,500	10,000				✓
	Visitors Community Day (rotates b/t Hope College & WIG)	N/A	N/A	1,500	N/A				✓
	Programs, Weddings & Rentals								
	Staff-Run Programs	-	2	10	15				✓
	Attendance at Programs	-	8,892	10,000	12,000				✓
	Number of Weddings	7	15	15	18	✓			
	Number of Hosted Events	6	8	10	12	✓			
	Attendance at Weddings & Hosted Events	2,176	3,279	4,000	4,500	✓			
	Other								
	Horticultural Volunteer Hours	521	952	1,000	1,200	✓			✓
	Run of the Mill Registrants	N/A	N/A	150	200				✓

\* Strategic Goals:

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

### Save the Date!

Magic at the Mill returns winter 2023!

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 2024 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 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Interest & Rents	1	1	1	1	1	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>-</b>	<b>0.0%</b>
<b>FUNDING USES -</b>							
Depreciation	24,009	24,009	24,000	24,000	24,000	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 24,009</b>	<b>\$ 24,009</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>-</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ (24,008)</b>	<b>\$ (24,008)</b>	<b>\$ (23,999)</b>	<b>\$ (23,999)</b>	<b>\$ (23,999)</b>		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	652,044	628,035	604,035	604,035	580,035		
Undesignated / Unreserved	13	14	15	15	16		
<b>TOTAL FUND EQUITY</b>	<b>\$ 652,057</b>	<b>\$ 628,049</b>	<b>\$ 604,050</b>	<b>\$ 604,050</b>	<b>\$ 580,051</b>		



## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24 \$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
<b>FUNDING SOURCES -</b>							
Taxes & Special Assessments	111,104	115,397	123,100	120,000	130,500	7,400	6.0%
Charges for Services	27,187	-	-	-	-	-	0.0%
Other	-	-	-	706,408	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 138,291</b>	<b>\$ 115,397</b>	<b>\$ 123,100</b>	<b>\$ 826,408</b>	<b>\$ 130,500</b>	<b>7,400</b>	<b>6.0%</b>
<b>FUNDING USES -</b>							
Personnel Services	27,507	-	-	-	-	-	0.0%
Other Current Expenditures -							
- Other	111,157	118,428	123,100	823,356	130,500	7,400	6.0%
Depreciation	370,120	308,568	370,000	308,000	308,000	(62,000)	-16.8%
<b>TOTAL FUNDING USES</b>	<b>\$ 508,784</b>	<b>\$ 426,996</b>	<b>\$ 493,100</b>	<b>\$ 1,131,356</b>	<b>\$ 438,500</b>	<b>(54,600)</b>	<b>-11.1%</b>
<b>- - FUND EQUITY - -</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ (370,493)</b>	<b>\$ (311,599)</b>	<b>\$ (370,000)</b>	<b>\$ (304,948)</b>	<b>\$ (308,000)</b>		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	7,844,697	7,536,130	7,166,130	7,228,130	6,920,130		
Undesignated / Unreserved	733	(2,299)	(2,299)	753	753		
<b>TOTAL FUND EQUITY</b>	<b>\$ 7,845,430</b>	<b>\$ 7,533,831</b>	<b>\$ 7,163,831</b>	<b>\$ 7,228,883</b>	<b>\$ 6,920,883</b>		
<b>- - STAFFING - -</b>							
Full-Time Positions	0.20	-	-	-	-		
Part-Time Positions	0.40	-	-	-	-		

## Overview

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

## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	-	-	-	700	-	-	0.0%
Transfers In	613,586	616,864	672,084	675,494	583,729	(88,355)	-13.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 613,586</b>	<b>\$ 616,864</b>	<b>\$ 672,084</b>	<b>\$ 676,194</b>	<b>\$ 583,729</b>	<b>(88,355)</b>	<b>-13.1%</b>
<b>FUNDING USES -</b>							
<u>City of Holland</u>							
Personnel Services	24,871	26,068	38,263	38,194	36,518	(1,745)	-4.6%
Other Current Expenditures -							
- Supplies / Maintenance	597	-	-	-	-	-	0.0%
- Other	35,682	38,775	58,041	62,220	61,211	3,170	5.5%
City of Holland Subtotal	61,150	64,843	96,304	100,414	97,729	1,425	1.5%
<u>Management Services</u>							
Other Current Expenditures -							
- Contractual	534,436	514,906	542,780	542,780	450,000	(92,780)	-17.1%
- Other	18,000	37,115	33,000	33,000	36,000	3,000	9.1%
Management Services Subtotal	552,436	552,021	575,780	575,780	486,000	(89,780)	-15.6%
<b>TOTAL FUNDING USES</b>	<b>\$ 613,586</b>	<b>\$ 616,864</b>	<b>\$ 672,084</b>	<b>\$ 676,194</b>	<b>\$ 583,729</b>	<b>(88,355)</b>	<b>-13.1%</b>

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

<b>-- STAFFING --</b>							
Full-Time Positions	0.20	0.20	0.35	0.35	0.35		

## Fiscal Year 2024 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 HCCP Board to evaluate programming and revenue
- ✓ Work with Venuworks to establish a consistent budget following COVID-19

### 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	2,874	2,977	3,000	3,000	3,000	-	0.0%
Interest & Rents	(2)	(30)	-	10	10	10	100.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 2,872</b>	<b>\$ 2,947</b>	<b>\$ 3,000</b>	<b>\$ 3,010</b>	<b>\$ 3,010</b>	<b>10</b>	<b>0.3%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	1,904	1,720	2,500	1,000	1,000	(1,500)	-60.0%
- Other	228	355	350	700	700	350	100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 2,132</b>	<b>\$ 2,075</b>	<b>\$ 2,850</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>(1,150)</b>	<b>-40.4%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 740</b>	<b>\$ 872</b>	<b>\$ 150</b>	<b>\$ 1,310</b>	<b>\$ 1,310</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	747	1,619	1,769	2,929	4,239		
<b>TOTAL FUND EQUITY</b>	<b>\$ 747</b>	<b>\$ 1,619</b>	<b>\$ 1,769</b>	<b>\$ 2,929</b>	<b>\$ 4,239</b>		





## Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	4,505	5,014	5,700	5,100	5,862	162	2.8%
Interest & Rents	18	(50)	-	50	50	50	100.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 4,523</b>	<b>\$ 4,964</b>	<b>\$ 5,700</b>	<b>\$ 5,150</b>	<b>\$ 5,912</b>	<b>212</b>	<b>3.7%</b>
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	1,849	2,239	2,500	2,500	2,500	-	0.0%
- Other	3,020	2,962	4,000	4,000	4,000	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 4,869</b>	<b>\$ 5,201</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>-</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (346)	\$ (237)	\$ (800)	\$ (1,350)	\$ (588)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	3,017	2,780	1,980	1,430	842		
<b>TOTAL FUND EQUITY</b>	<b>\$ 3,017</b>	<b>\$ 2,780</b>	<b>\$ 1,980</b>	<b>\$ 1,430</b>	<b>\$ 842</b>		



## Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	1,328	1,410	1,500	1,450	1,450	(50)	-3.3%
Interest & Rents	9	(40)	15	20	20	5	33.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,337</b>	<b>\$ 1,370</b>	<b>\$ 1,515</b>	<b>\$ 1,470</b>	<b>\$ 1,470</b>	<b>(45)</b>	<b>-3.0%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	579	262	650	600	600	(50)	-7.7%
- Other	340	1,339	650	650	650	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 919</b>	<b>\$ 1,601</b>	<b>\$ 1,300</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>(50)</b>	<b>-3.8%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 418</b>	<b>\$ (231)</b>	<b>\$ 215</b>	<b>\$ 220</b>	<b>\$ 220</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	2,555	2,324	2,539	2,544	2,764		
<b>TOTAL FUND EQUITY</b>	<b>\$ 2,555</b>	<b>\$ 2,324</b>	<b>\$ 2,539</b>	<b>\$ 2,544</b>	<b>\$ 2,764</b>		



## Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Charges for Services	-	-	50	-	-	(50)	-100.0%
Interest & Rents	3	(7)	5	5	5	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 3</b>	<b>\$ (7)</b>	<b>\$ 55</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>(50)</b>	<b>-90.9%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	-	145	100	100	100	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ -</b>	<b>\$ 145</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>-</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 3	\$ (152)	\$ (45)	\$ (95)	\$ (95)		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	626	474	429	379	284		
<b>TOTAL FUND EQUITY</b>	<b>\$ 626</b>	<b>\$ 474</b>	<b>\$ 429</b>	<b>\$ 379</b>	<b>\$ 284</b>		





Budget Summary

Description	FY 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	-	-	-	1,600	1,440	1,440	100.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600</b>	<b>\$ 1,440</b>	<b>1,440</b>	<b>100.0%</b>
FUNDING USES -							
Other Current Expenditures -							
- Other	-	-	-	500	800	800	100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 800</b>	<b>800</b>	<b>100.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ 1,100	\$ 640		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	-	-	-	1,100	1,740		
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100</b>	<b>\$ 1,740</b>		



## ENTERPRISE FUNDS

### INTERNAL SERVICE FUNDS

(Full Accrual)

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

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

## 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.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Revised Estimate	FY 2024 Adopted Budget	Change in Budget FY 23 to FY 24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Federal Grants	28,032	-	-	26,800	-	-	0.0%
State Grants	-	-	422,654	422,654	-	(422,654)	-100.0%
Local Unit Contributions	-	6,424	-	-	-	-	0.0%
Charges for Services	1,687,977	2,227,411	2,918,001	2,991,490	3,187,475	269,474	9.2%
Interests & Rents	2,184,699	2,314,567	2,796,704	2,853,229	3,284,635	487,931	17.4%
Other Revenue	6,932,402	6,826,490	6,921,215	6,877,250	6,760,450	(160,765)	-2.3%
Transfers In	275,021	113,680	100,000	100,000	100,000	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$11,108,132</b>	<b>\$11,488,573</b>	<b>\$13,158,574</b>	<b>\$13,271,423</b>	<b>\$13,332,560</b>	<b>\$ 173,986</b>	<b>1.3%</b>
<b>FUNDING USES -</b>							
Personnel Services	1,340,607	1,233,981	1,567,029	1,555,040	1,591,298	24,269	1.5%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	1,569,052	2,209,656	2,464,122	2,624,479	2,783,136	319,014	12.9%
- Contractual	51,123	70,808	74,750	74,735	119,325	44,575	59.6%
- Other	6,228,887	6,759,304	7,984,959	8,738,469	8,789,707	804,748	10.1%
Capital Outlay	710,586	412,272	2,660,094	2,780,625	1,167,840	(1,492,254)	-56.1%
Depreciation	812,700	852,251	750,400	928,400	907,000	156,600	20.9%
Transfers Out	35,021	13,680	598,440	598,440	-	(598,440)	-100.0%
<b>TOTAL FUNDING USES</b>	<b>\$10,747,976</b>	<b>\$11,551,952</b>	<b>\$16,099,794</b>	<b>\$17,300,188</b>	<b>\$15,358,306</b>	<b>\$ (741,488)</b>	<b>-4.6%</b>



## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	28,032	-	-	9,800	-	-	0.0%
Charges for Services	569,006	751,688	1,235,526	1,238,600	1,274,575	39,049	3.2%
Interest & Rents	880	(7,321)	250	-	-	(250)	-100.0%
Transfers In	100,000	100,000	100,000	100,000	100,000	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 697,918</b>	<b>\$ 844,367</b>	<b>\$ 1,335,776</b>	<b>\$ 1,348,400</b>	<b>\$ 1,374,575</b>	<b>38,799</b>	<b>2.9%</b>
<b>FUNDING USES -</b>							
Personnel Services	415,011	433,640	463,751	457,990	477,285	13,534	2.9%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	366,341	468,874	556,825	512,079	555,411	(1,414)	-0.3%
- Contractual	-	7,452	3,000	3,000	43,000	40,000	1333.3%
- Other	35,807	24,203	53,525	32,925	34,625	(18,900)	-35.3%
Capital Outlay	56,841	-	74,500	195,031	139,240	64,740	86.9%
Depreciation	53,599	53,090	60,000	55,000	55,000	(5,000)	-8.3%
<b>TOTAL FUNDING USES</b>	<b>\$ 927,599</b>	<b>\$ 987,259</b>	<b>\$ 1,211,601</b>	<b>\$ 1,256,025</b>	<b>\$ 1,304,561</b>	<b>92,960</b>	<b>7.7%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (172,840)	\$ (142,892)	\$ 198,675	\$ 287,406	\$ 209,254		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	171,288	113,333	127,833	253,364	337,604		
Capital Replacement Reserve	100,000	100,000	100,000	100,000	50,000		
Undesignated / Unreserved	110,114	25,177	209,352	172,552	347,566		
<b>TOTAL FUND EQUITY</b>	<b>\$ 381,402</b>	<b>\$ 238,510</b>	<b>\$ 437,185</b>	<b>\$ 525,916</b>	<b>\$ 735,170</b>		
<b>-- STAFFING --</b>							
Full-Time Positions	4.20	4.20	4.20	4.20	4.20		





### Fiscal Year 2024 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
- ✓ Secure connections with new Firewall and VPN client

**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

**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-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*			
		Actual	Actual	Projected	Projected	1	2	3	4
-- PERFORMANCE MEASURES --									
Output	Equipment Maintained						✓		
	Servers	18	15	15	14				
	Mobile Devices	285	285	146	200				
	Printers	60	60	60	60				
	Surveillance Cameras	124	124	130	130				
	Help Desk Tickets Addressed	276	276	479	490				✓
	City of Holland Website Visitors	146,030	1,591,000	975,000	1,600,000		✓		

\* 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Intergovernmental	-	6,424	-	-	-	-	0.0%
Charges for Services	444,393	867,300	946,000	1,013,090	1,123,700	177,700	18.8%
Interest & Rents	86	908	-	-	-	-	0.0%
Other	9,392	20,662	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 453,871</b>	<b>\$ 895,294</b>	<b>\$ 946,000</b>	<b>\$ 1,013,090</b>	<b>\$ 1,123,700</b>	<b>\$ 177,700</b>	<b>18.8%</b>
FUNDING USES -							
Personnel Services	4,775	7,997	8,611	8,400	12,188	3,577	41.5%
Other Current Expenditures -							
- Supplies / Maintenance	432,942	839,709	916,800	989,000	1,099,000	182,200	19.9%
- Contractual	909	970	3,200	3,200	3,500	300	9.4%
- Other	1,745	2,709	7,709	7,800	8,917	1,208	15.7%
Capital Outlay	10,997	-	-	-	-	-	0.0%
Depreciation	14,605	15,501	15,400	15,400	17,000	1,600	10.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 465,973</b>	<b>\$ 866,886</b>	<b>\$ 951,720</b>	<b>\$ 1,023,800</b>	<b>\$ 1,140,605</b>	<b>188,885</b>	<b>19.8%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (1,105)	\$ 28,408	\$ (5,720)	\$ (10,710)	\$ (16,905)		
ENDING BALANCE -							
Investment in Capital Assets	230,133	219,918	219,918	204,518	187,518		
Undesignated / Unreserved	39,386	78,009	72,289	82,699	82,794		
<b>TOTAL FUND EQUITY</b>	<b>\$ 269,519</b>	<b>\$ 297,927</b>	<b>\$ 292,207</b>	<b>\$ 287,217</b>	<b>\$ 270,312</b>		
<b>-- STAFFING --</b>							

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

## Overview

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

## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	22,654	18,564	22,900	20,500	22,500	(400)	-1.7%
Interest & Rents	20	(34)	100	100	100	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 22,674</b>	<b>\$ 18,530</b>	<b>\$ 23,000</b>	<b>\$ 20,600</b>	<b>\$ 22,600</b>	<b>(400)</b>	<b>-1.7%</b>
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	20,028	16,877	21,000	19,000	21,000	-	0.0%
- Other	2,639	2,709	2,750	2,750	2,750	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 22,667</b>	<b>\$ 19,586</b>	<b>\$ 23,750</b>	<b>\$ 21,750</b>	<b>\$ 23,750</b>	<b>-</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ 7	\$ (1,056)	\$ (750)	\$ (1,150)	\$ (1,150)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	8,364	7,308	6,558	6,158	5,008		
<b>TOTAL FUND EQUITY</b>	<b>\$ 8,364</b>	<b>\$ 7,308</b>	<b>\$ 6,558</b>	<b>\$ 6,158</b>	<b>\$ 5,008</b>		

## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	149,803	151,979	153,375	156,700	157,500	4,125	2.7%
Interest & Rents	74	(283)	150	250	200	50	33.3%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 149,877</b>	<b>\$ 151,696</b>	<b>\$ 153,525</b>	<b>\$ 156,950</b>	<b>\$ 157,700</b>	<b>4,175</b>	<b>2.7%</b>
FUNDING USES -							
Other Current Expenditures -							
- Other	149,803	151,979	153,475	156,800	157,600	4,125	2.7%
Depreciation	10,090	-	-	-	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 159,893</b>	<b>\$ 151,979</b>	<b>\$ 153,475</b>	<b>\$ 156,800</b>	<b>\$ 157,600</b>	<b>4,125</b>	<b>2.7%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (10,016)	\$ (283)	\$ 50	\$ 150	\$ 100		
ENDING BALANCE -							
Investment in Capital Assets	846	846	846	846	846		
Undesignated / Unreserved	17,468	17,185	17,235	17,335	17,435		
<b>TOTAL FUND EQUITY</b>	<b>\$ 18,314</b>	<b>\$ 18,031</b>	<b>\$ 18,081</b>	<b>\$ 18,181</b>	<b>\$ 18,281</b>		

## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Intergovernmental	-	-	422,654	439,654	-	(422,654)	0.0%
Charges for Services	343,751	424,377	510,200	512,600	559,200	49,000	9.6%
Interest & Rents	2,157,290	2,413,745	2,760,004	2,753,579	3,179,935	419,931	15.2%
Other	54,355	27,107	98,500	75,275	97,000	(1,500)	-1.5%
Transfers In	35,021	13,680	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 2,590,417</b>	<b>\$ 2,878,909</b>	<b>\$ 3,791,358</b>	<b>\$ 3,781,108</b>	<b>\$ 3,836,135</b>	<b>44,777</b>	<b>1.2%</b>
<b>FUNDING USES -</b>							
Personnel Services	725,537	741,796	1,005,144	999,327	1,016,920	11,776	1.2%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	731,806	873,545	949,497	1,040,400	1,062,725	113,228	11.9%
- Contractual	9,604	9,081	12,950	12,875	14,225	1,275	9.8%
- Other	399,165	343,493	467,708	469,401	504,840	37,132	7.9%
Capital Outlay	642,746	412,272	2,585,594	2,585,594	1,028,600	(1,556,994)	-60.2%
Transfers Out	-	-	150,000	150,000	-	(150,000)	-100.0%
Depreciation	629,486	618,308	675,000	675,000	675,000	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 3,138,344</b>	<b>\$ 2,998,495</b>	<b>\$ 5,845,893</b>	<b>\$ 5,932,597</b>	<b>\$ 4,302,310</b>	<b>(1,543,583)</b>	<b>-26.4%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 94,819</b>	<b>\$ 292,686</b>	<b>\$ 531,059</b>	<b>\$ 434,105</b>	<b>\$ 562,425</b>		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	4,201,550	3,934,704	5,845,298	5,845,298	6,198,898		
Capital Replacement Reserve	300,000	300,000	300,000	300,000	300,000		
Undesignated / Unreserved	1,213,968	1,773,500	393,965	297,011	505,836		
<b>TOTAL FUND EQUITY</b>	<b>\$ 5,715,518</b>	<b>\$ 6,008,204</b>	<b>\$ 6,539,263</b>	<b>\$ 6,442,309</b>	<b>\$ 7,004,734</b>		
<b>-- STAFFING --</b>							
Full-Time Positions	7.01	8.01	10.02	10.02	10.02		
Part-Time Positions	2.10	2.09	2.09	2.09	2.09		

## Performance Measures

		FY-2021	FY-2022	FY-2023	FY-2024	Strategic Goals*				
		Actual	Actual	Projected	Projected	1	2	3	4	
-- PERFORMANCE MEASURES --										
Output	General Motorpool									✓
	City Hall									
	Vehicles	14	5	5	5					
	Equipment	-	1	1	1					
	Parks & Recreation									✓
	Vehicles	36	44	45	45					
	Equipment	18	387	390	391					
	Windmill Island									✓
	Vehicles	4	3	3	3					
	Equipment	1	17	17	17					
	Street									✓
	Vehicles	59	63	63	63					
	Equipment	93	95	95	95					
	Public Safety									✓
	Cruisers	26	3	3	3					
	Fire Engines	5	9	9	9					
	Vehicles	22	52	52	52					
	Equipment	4	4	4	4					
	Macatawa Area Express (MAX)									✓
	Vehicles (Maintenance Only - Purchase excluded)	41	40	40	40					
Equipment	N/A	4	4	4						
Holland Board of Public Works (BPW)									✓	
Vehicles (Maintenance Only - Purchase excluded)	N/A	68	68	68						
Equipment	N/A	1	1	1						
Total										
Vehicles (not including MAX or Fire)	180	183	184	184						
Equipment	72	509	512	513						

\* 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



At the beginning of FY2023, the City's plated fleet was comprised of 6% electric/hybrid vehicles.



## Budget Summary

Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Interest & Rents	1,322	-	-	-	-	-	0.0%
Transfers In	140,000	-	-	-	-	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 141,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	-	-	-	61,646	-	-	0.0%
Transfers Out	-	-	448,440	448,440	-	(448,440)	0.0%
Depreciation	104,919	165,352	-	183,000	160,000	160,000	100.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 104,919</b>	<b>\$ 165,352</b>	<b>\$ 448,440</b>	<b>\$ 693,086</b>	<b>\$ 160,000</b>	<b>(288,440)</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 36,403</b>	<b>\$ (165,352)</b>	<b>\$ (448,440)</b>	<b>\$ (244,646)</b>	<b>\$ (160,000)</b>		
<b>ENDING BALANCE -</b>							
Investment in Capital Assets	2,409,801	2,244,448	2,244,448	2,061,448	1,901,448		
Undesignated / Unreserved	408,838	408,839	(39,601)	-	-		
<b>TOTAL FUND EQUITY</b>	<b>\$ 2,818,639</b>	<b>\$ 2,653,287</b>	<b>\$ 2,204,847</b>	<b>\$ 2,408,641</b>	<b>\$ 2,248,641</b>		





### 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Charges for Services	158,370	13,503	50,000	50,000	50,000	-	0.0%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 158,370</b>	<b>\$ 13,503</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>	<b>0.0%</b>
FUNDING USES -							
Personnel Services	158,370	13,503	50,000	50,000	50,000	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 158,370</b>	<b>\$ 13,503</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>	<b>0.0%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ -	\$ -	\$ -	\$ -	\$ -		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	-	-	-	-	-		
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Interest & Rents	2,534	3,243	2,400	7,300	4,800	2,400	100.0%
Other	301,356	313,233	305,500	362,776	89,700	(215,800)	-70.6%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 303,890</b>	<b>\$ 316,476</b>	<b>\$ 307,900</b>	<b>\$ 370,076</b>	<b>\$ 94,500</b>	<b>(213,400)</b>	<b>-69.3%</b>
FUNDING USES -							
Other Current Expenditures -							
- Other	331,754	334,868	555,000	560,300	360,000	(195,000)	-35.1%
<b>TOTAL FUNDING USES</b>	<b>\$ 331,754</b>	<b>\$ 334,868</b>	<b>\$ 555,000</b>	<b>\$ 560,300</b>	<b>\$ 360,000</b>	<b>(195,000)</b>	<b>-35.1%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (27,864)	\$ (18,392)	\$ (247,100)	\$ (190,224)	\$ (265,500)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	572,578	554,186	307,086	363,962	98,462		
<b>TOTAL FUND EQUITY</b>	<b>\$ 572,578</b>	<b>\$ 554,186</b>	<b>\$ 307,086</b>	<b>\$ 363,962</b>	<b>\$ 98,462</b>		



## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Interest & Rents	769	(4,389)	1,500	3,700	2,400	900	60.0%
Other	81,028	95,921	95,000	95,000	96,000	1,000	1.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 81,797</b>	<b>\$ 91,532</b>	<b>\$ 96,500</b>	<b>\$ 98,700</b>	<b>\$ 98,400</b>	<b>1,900</b>	<b>2.0%</b>
<b>FUNDING USES -</b>							
Personnel Services	592	1,393	3,000	2,550	2,625	(375)	-12.5%
Other Current Expenditures -							
- Other	31,506	44,433	51,000	97,525	86,400	35,400	69.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 32,098</b>	<b>\$ 45,826</b>	<b>\$ 54,000</b>	<b>\$ 100,075</b>	<b>\$ 89,025</b>	<b>35,025</b>	<b>64.9%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 49,699</b>	<b>\$ 45,706</b>	<b>\$ 42,500</b>	<b>\$ (1,375)</b>	<b>\$ 9,375</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	213,493	259,199	301,699	257,824	267,199		
<b>TOTAL FUND EQUITY</b>	<b>\$ 213,493</b>	<b>\$ 259,199</b>	<b>\$ 301,699</b>	<b>\$ 257,824</b>	<b>\$ 267,199</b>		



## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Interest & Rents	18,762	(88,315)	30,000	81,100	90,000	60,000	200.0%
Other	6,198,798	6,094,781	5,932,900	5,854,694	5,937,300	4,400	0.1%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 6,217,560</b>	<b>\$ 6,006,466</b>	<b>\$ 5,962,900</b>	<b>\$ 5,935,794</b>	<b>\$ 6,027,300</b>	<b>64,400</b>	<b>1.1%</b>
<b>FUNDING USES -</b>							
Personnel Services	36,736	35,652	36,523	36,773	32,280	(4,243)	-11.6%
<b>Other Current Expenditures -</b>							
- Supplies / Maintenance	1,385	1,145	5,000	14,000	15,000	10,000	200.0%
- Contractual	40,609	39,738	41,600	41,660	44,600	3,000	7.2%
- Other	5,020,246	5,583,664	6,214,527	6,871,807	7,107,075	892,548	14.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 5,098,976</b>	<b>\$ 5,660,199</b>	<b>\$ 6,297,650</b>	<b>\$ 6,964,240</b>	<b>\$ 7,198,955</b>	<b>901,305</b>	<b>14.3%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 1,118,584</b>	<b>\$ 346,267</b>	<b>\$ (334,750)</b>	<b>\$ (1,028,446)</b>	<b>\$ (1,171,655)</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-	-	-
Undesignated / Unreserved	5,061,904	5,408,171	5,073,421	4,379,725	3,208,070		
<b>TOTAL FUND EQUITY</b>	<b>\$ 5,061,904</b>	<b>\$ 5,408,171</b>	<b>\$ 5,073,421</b>	<b>\$ 4,379,725</b>	<b>\$ 3,208,070</b>		



## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
FUNDING SOURCES -							
Interest & Rents	1,085	(5,352)	800	2,700	2,400	1,600	200.0%
Other	139,459	65,480	151,100	151,375	164,950	13,850	9.2%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 140,544</b>	<b>\$ 60,128</b>	<b>\$ 151,900</b>	<b>\$ 154,075</b>	<b>\$ 167,350</b>	<b>15,450</b>	<b>10.2%</b>
FUNDING USES -							
Other Current Expenditures -							
- Supplies / Maintenance	16,550	9,506	15,000	50,000	30,000	15,000	100.0%
- Other	100,326	37,680	123,200	123,450	135,000	11,800	9.6%
Transfers Out	35,021	13,680	-	-	-	-	0.0%
<b>TOTAL FUNDING USES</b>	<b>\$ 151,897</b>	<b>\$ 60,866</b>	<b>\$ 138,200</b>	<b>\$ 173,450</b>	<b>\$ 165,000</b>	<b>26,800</b>	<b>19.4%</b>
<b>-- FUND EQUITY --</b>							
INCREASE (DECREASE)	\$ (11,353)	\$ (738)	\$ 13,700	\$ (19,375)	\$ 2,350		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	323,585	322,847	336,547	303,472	305,822		
<b>TOTAL FUND EQUITY</b>	<b>\$ 323,585</b>	<b>\$ 322,847</b>	<b>\$ 336,547</b>	<b>\$ 303,472</b>	<b>\$ 305,822</b>		



## 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 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change in Budget	
	Actual	Actual	Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>-- FUNDING SOURCES AND USES --</b>							
<b>FUNDING SOURCES -</b>							
Interest & Rents	1,845	2,289	1,500	4,500	4,800	3,300	220.0%
Other	21,747	28,991	83,515	83,430	95,500	11,985	14.4%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 23,592</b>	<b>\$ 31,280</b>	<b>\$ 85,015</b>	<b>\$ 87,930</b>	<b>\$ 100,300</b>	<b>15,285</b>	<b>18.0%</b>
<b>FUNDING USES -</b>							
<b>Other Current Expenditures -</b>							
- Other	21,696	38,039	86,365	84,365	97,500	11,135	12.9%
<b>TOTAL FUNDING USES</b>	<b>\$ 21,696</b>	<b>\$ 38,039</b>	<b>\$ 86,365</b>	<b>\$ 84,365</b>	<b>\$ 97,500</b>	<b>11,135</b>	<b>12.9%</b>
<b>-- FUND EQUITY --</b>							
<b>INCREASE (DECREASE)</b>	<b>\$ 1,896</b>	<b>\$ (6,759)</b>	<b>\$ (1,350)</b>	<b>\$ 3,565</b>	<b>\$ 2,800</b>		
<b>ENDING BALANCE -</b>							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	401,616	394,857	393,507	398,422	401,222		
<b>TOTAL FUND EQUITY</b>	<b>\$ 401,616</b>	<b>\$ 394,857</b>	<b>\$ 393,507</b>	<b>\$ 398,422</b>	<b>\$ 401,222</b>		





## 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 2021 Actual	FY 2022 Actual	FY 2023	FY 2023	FY 2024	Change in Budget	
			Amended Budget	Revised Estimate	Adopted Budget	FY 23 to FY24	
						\$	%
<b>- - FUNDING SOURCES AND USES - -</b>							
FUNDING SOURCES -							
Interest & Rents	30	76	-	-	-	-	0.0%
Other	126,270	180,316	254,700	254,700	280,000	25,300	9.9%
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 126,300</b>	<b>\$ 180,392</b>	<b>\$ 254,700</b>	<b>\$ 254,700</b>	<b>\$ 280,000</b>	<b>25,300</b>	<b>9.9%</b>

FUNDING USES -							
Other Current Expenditures -							
- Contractual	-	13,567	14,000	14,000	14,000	-	0.0%
- Other	133,790	195,527	269,700	269,700	295,000	25,300	9.4%
<b>TOTAL FUNDING USES</b>	<b>\$ 133,790</b>	<b>\$ 209,094</b>	<b>\$ 283,700</b>	<b>\$ 283,700</b>	<b>\$ 309,000</b>	<b>25,300</b>	<b>8.9%</b>

<b>- - FUND EQUITY - -</b>							
INCREASE (DECREASE)	\$ (7,490)	\$ (28,702)	\$ (29,000)	\$ (29,000)	\$ (29,000)		
ENDING BALANCE -							
Designated / Reserved	-	-	-	-	-		
Undesignated / Unreserved	174,933	146,231	117,231	117,231	88,231		
<b>TOTAL FUND EQUITY</b>	<b>\$ 174,933</b>	<b>\$ 146,231</b>	<b>\$ 117,231</b>	<b>\$ 117,231</b>	<b>\$ 88,231</b>		





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, 15%	Intermediate School District, 15%	County, 13%	Other, 10%	City of Holland, 33%
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Education, County & Other (67%)	City of Holland (33%)
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Property taxes account for 44.3% 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 distributions to: Macatawa Area Express Transportation Authority, West Michigan Regional Airport Authority, Herrick District Library and the Holland Area Community Swimming Pool Authority.

CITY OF HOLLAND  
MILLAGE REDUCTION FORMULA COMPUTATION FOR TAX YEAR 2023  
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 2023 MILLAGE REDUCTION FRACTION ( MRF )**

2022 Total Taxable	-	2023 Taxable Losses				
2023 Total Taxable	-	2023 Taxable Additions	x	2023 C.P.I.	=	2023 MRF
1,340,542,097	-	23,275,085		1.079	=	<del>1.0152</del>
1,452,675,720	-	52,676,798			=	1.0000

**COMPUTATION OF 2023 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED**

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

Charter Maximum Authorized Rate	2022 Rollback Maximum Authorized Rate	x	2023 MRF	=	Maximum Allowable 2023 Levy
17.5000	14.7609		1.0000		14.7609

For Voted West Michigan Airport Authority Operations

( Voter Approved on November 7, 2017 Authorizing a Maximum of 0.1 Mills for 2018 thru 2027 )

Charter Maximum Authorized Rate	2022 Rollback Maximum Authorized Rate	x	2023 MRF	=	Maximum Allowable 2023 Levy
0.1000	0.0935		1.0000		0.0935

**2023 MILLAGE RATES WHICH ARE SUBJECT TO MILLAGE REDUCTION FORMULA**

2023 Millage Rates - Non-Voted:

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

2023 Millage Rates - Voted:

West Michigan Airport Authority - Support of Operations 0.0935

**FOOTNOTES**

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

The MRF computation for the West Michigan Airport Authority tax represents the City of Holland only. The voters approved an annual millage rollback computation that uses the lowest MRF of the three governmental taxing jurisdictions that comprise the West Michigan Airport Authority. For 2023 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 2023  
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 2023 MILLAGE REDUCTION FRACTION ( MRF )

2022 Total Taxable	-	2023 Taxable Losses	x	2023 C.P.I.	=	2023 MRF
2023 Total Taxable	-	2023 Taxable Additions				
152,010,288	-	1,232,900	x	1.079	=	<del>1.0844</del>
164,047,266	-	6,771,100				1.0000

### COMPUTATION OF 2023 MAXIMUM ALLOWABLE MILLAGE RATES WHICH MAY BE LEVIED

Ordinance Maximum	2022 Rollback Maximum	Maximum Allowable
Authorized Rate	Authorized Rate	2023 Levy
2.0000	1.5907	1.5907

### 2023 MILLAGE RATE

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

### FOOTNOTES

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

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

MILLAGE REDUCTION FORMULA COMPUTATION FOR TAX YEAR 2023  
 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 2023 BASE TAX RATE

2022 Total Taxable	x	$\frac{2022 \text{ Total Taxable}}{2023 \text{ Total Taxable}}$	-	$\frac{2023 \text{ Taxable Losses}}{2023 \text{ Taxable Additions}}$	=	
Operating Millage Rate						
13.7757	x	$\frac{1,340,542,097}{1,452,675,720}$	-	$\frac{23,275,085}{52,676,798}$	=	0.9409
13.7757	x	0.9409			=	12.9616

COMPUTATION OF 2023 ADDITIONAL TAX RATE

Calculated Base Tax Rate for Fiscal Year 2023-24	12.9616
Operating Tax Rate for Fiscal Year 2023-24	13.7757
Additional Tax Rate for Fiscal Year 2023-24	0.8141

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES

Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 362,096
> Percentage Increase (decrease)	1.9608%
Over Preceding Fiscal Year, If Tax Rate is Adopted:	
> Dollar Increase (decrease)	\$ 1,544,719
> Percentage Increase (decrease)	8.3648%

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Difference of Adopting Tax Rate versus Calculated Base Tax Rate:	
> Dollar Increase (decrease)	\$ 1,182,623
> Percentage Increase (decrease)	6.2809%

CITY OF HOLLAND - DOWNTOWN DEVELOPMENT AUTHORITY  
 TRUTH-IN-TAXATION FORMULA COMPUTATION FOR TAX YEAR 2023  
 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 2023 BASE TAX RATE				
FY 2023-24	x	$\frac{2022 \text{ Total Taxable}}{2023 \text{ Total Taxable}}$	-	$\frac{2023 \text{ Taxable Losses}}{2023 \text{ Taxable Additions}}$
Operating Millage Rate				
1.5907	x	$\frac{152,010,288}{164,047,266}$	-	$\frac{1,232,900}{6,771,100} = 0.9587$
1.5907	x	0.9587		= 1.5250

COMPUTATION OF 2023 ADDITIONAL TAX RATE	
Calculated Base Tax Rate for Fiscal Year 2023-24	1.5250
Operating Tax Rate for Fiscal Year 2023-24	1.5907
Additional Tax Rate for Fiscal Year 2023-24	0.0657

COMPUTATION OF ESTIMATED INCREASE IN OPERATING MILLAGE REVENUES	
Over Preceding Fiscal Year, If Calculated Base Tax Rate is Adopted:	
> Dollar Increase	\$ 8,365
> Percentage Increase	3.4592%
Over Preceding Fiscal Year, If Tax Rate is Adopted:	
> Dollar Increase	\$ 19,147
> Percentage Increase	7.9185%
<hr/>	
Difference of Adopting Tax Rate versus Calculated Base Tax Rate:	
> Dollar Increase	\$ 10,783
> Percentage Increase	4.3102%

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2022 AND 2023  
-- BY PROPERTY CLASSIFICATION --

	Tax Year		Increase (Decrease)	
	2022	2023	\$	%
<b>REGULAR ASSESSMENT ROLL EXPRESSED AT TAXABLE VALUATION</b>				
<u>Residential</u>				
Real Property + NEZ (\$5,131,694)	\$ 785,858,536	\$ 857,125,739	\$ 71,267,203	9.07%
<u>Business</u>				
<u>Real Property:</u>				
- Industrial	\$ 162,825,996	\$ 180,195,774	\$ 17,369,778	10.67%
- Commercial	345,757,948	380,081,289	34,323,341	9.93%
- Agricultural	1,438,941	1,069,188	(369,753)	-25.70%
- Developmental	355,979	372,552	16,573	4.66%
- <u>Total Business Real Property</u>	\$ 510,378,864	\$ 561,718,803	\$ 51,339,939	10.06%
<u>Personal Property:</u>				
- Industrial	\$ 23,142,200	\$ 7,657,000	\$ (15,485,200)	-66.91%
- Commercial	47,323,500	42,625,000	(4,698,500)	-9.93%
- Utilities	9,496,200	9,908,400	412,200	4.34%
- <u>Total Business Personal Property</u>	\$ 79,961,900	\$ 60,190,400	\$ (19,771,500)	-24.73%
<u>Total Business Property</u>	\$ 590,340,764	\$ 621,909,203	\$ 31,568,439	5.35%
<u>Total Regular Assessment Roll</u>	\$ 1,376,199,300	\$ 1,479,034,942	\$ 102,835,642	7.47%

**INDUSTRIAL FACILITIES TAX (IFT) ABATEMENT ASSESSMENT ROLL**

@ Regular Valuations

<u>Real Property:</u>				
- New	\$ 48,745,542	\$ 74,356,229	\$ 25,610,687	52.54%
- Rehabilitated	402,840	69,700	(333,140)	-82.70%
- <u>Total Real Property</u>	\$ 49,148,382	\$ 74,425,929	\$ 25,277,547	51.43%
<u>Personal Property:</u>				
- New	\$ 3,050,100	\$ 1,759,200	\$ (1,290,900)	-42.32%
- Rehabilitated	- 0 -	- 0 -	- 0 -	0.00%
- <u>Total Personal Property</u>	\$ 3,050,100	\$ 1,759,200	\$ (1,290,900)	-42.32%
<u>Total Real and Personal Property</u>	\$ 52,198,482	\$ 76,185,129	\$ 23,986,647	45.95%
<u>@ Taxable Valuation Equivalency</u>	\$ 26,300,661	\$ 38,127,415	\$ 11,826,754	44.97%

**COMBINED SUMMARY OF CITY-WIDE PROPERTY ASSESSMENT ROLL**

Regular Assessment Roll + NEZ	\$ 1,376,199,300	\$ 1,479,034,942	\$ 102,835,642	7.47%
Tax Abatement Assessment Roll (IFT)	26,300,661	38,127,415	\$ 11,826,754	44.97%
<u>Grand Total</u>	\$ 1,402,499,961	\$ 1,517,162,357	\$ 114,662,396	8.18%

**TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS**

For tax year 2023 (fiscal year 2024), the City of Holland administers thirteen (13) 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 2023 (fiscal year 2024) amount to \$89,891,018

**TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE**

For tax year 2023 (fiscal year 2024), P.A. 376 Tool & Die abatements amount to \$2,246,390

For tax year 2023 (fiscal year 2024), P.A. 376 Michigan Strategic Fund abatements amount to \$17,364,848

## SUMMARY OF PROPERTY TAXABLE VALUATION ROLL FOR TAX YEAR 2023

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 (\$8,074,545)	\$ 1,257,491,716	\$ 161,352,826	\$ - 0 -	\$ 1,418,844,542
Personal Property	46,894,300	13,287,700	8,400	60,190,400
Total	<u>\$ 1,304,386,016</u>	<u>\$ 174,640,526</u>	<u>\$ 8,400</u>	<u>\$ 1,479,034,942</u>
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>				
New Property	\$ 37,227,098	\$ 38,888,331	\$ - 0 -	\$ 76,115,429
Rehabilitated Property	69,700	- 0 -	- 0 -	69,700
Total	<u>\$ 37,296,798</u>	<u>\$ 38,888,331</u>	<u>\$ - 0 -</u>	<u>\$ 76,185,129</u>
Valuation for Taxing Equivalent	<u>\$ 18,683,249</u>	<u>\$ 19,444,166</u>	<u>\$ - 0 -</u>	<u>\$ 38,127,415</u>
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 1,323,069,265</u>	<u>\$ 194,084,692</u>	<u>\$ 8,400</u>	<u>\$ 1,517,162,357</u>

BY COUNTY GOVERNMENT JURISDICTIONS WITHIN THE CITY OF HOLLAND			
	County Of		
	Ottawa	Allegan	Combined
<u>REGULAR ASSESSMENT ROLL:</u>			
Real Property + NEZ (\$8,074,545)	\$ 963,485,009	\$ 455,359,533	\$ 1,418,844,542
Personal Property	38,113,600	22,076,800	60,190,400
Total	<u>\$ 1,001,598,609</u>	<u>\$ 477,436,333</u>	<u>\$ 1,479,034,942</u>
<u>IFT ABATEMENT ASSESSMENT ROLL:</u>			
New Property	\$ 4,711,278	\$ 71,404,151	\$ 76,115,429
Rehabilitated Property	69,700	- 0 -	69,700
Total	<u>\$ 4,780,978</u>	<u>\$ 71,404,151</u>	<u>\$ 76,185,129</u>
Valuation for Budgeting Purposes	<u>\$ 2,425,339</u>	<u>\$ 35,702,076</u>	<u>\$ 38,127,415</u>
<u>TOTAL TAXABLE VALUATION</u>	<u>\$ 1,004,023,948</u>	<u>\$ 513,138,409</u>	<u>\$ 1,517,162,357</u>

### TAXABLE VALUATIONS 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS

For tax year 2023 (fiscal year 2024), the City of Holland administers thirteen (13) 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 2023 (fiscal year 2024) amount to \$89,891,018

### TAXABLE VALUATIONS ABATED FOR RENAISSANCE RECOVERY ZONE

For tax year 2023 (fiscal year 2024), P.A. 376 Tool & Die abatements amount to \$2,246,390  
 For tax year 2023 (fiscal year 2024), P.A. 376 Michigan Strategic Fund abatements amount to \$17,364,848

COMPARISON OF PROPERTY TAXABLE VALUATION ROLL FOR 2022 AND 2023  
- - BY PROPERTY TYPE - -

Property Type	TAX YEAR 2022		TAX YEAR 2023	
	Taxable Valuation	% Of Total Taxable Valuation	Taxable Valuation	% Of Total Taxable Valuation
<b>TAXABLE VALUATIONS - RESIDENTIAL PROPERTY AND BUSINESS PROPERTY</b>				
<u>Residential Property</u>				
Regular Assessment Roll:				
Real Property + NEZ (\$8,074,545)	\$ 785,858,536		\$ 857,125,739	
Total - All Residential Property	<u>\$ 785,858,536</u>	56.03%	<u>\$ 857,125,739</u>	56.50%
<u>Business Property</u>				
Regular Assessment Roll:				
- Real Property	\$ 510,378,864		\$ 561,718,803	
- Personal Property	79,961,900		60,190,400	
- Total	<u>\$ 590,340,764</u>		<u>\$ 621,909,203</u>	
IFT Abatement Assessment Roll:				
- Real Property	\$ 24,775,611		\$ 37,247,815	
- Personal Property	1,525,050		879,600	
- Total	<u>\$ 26,300,661</u>		<u>\$ 38,127,415</u>	
Total - All Business Property	<u>\$ 616,641,425</u>	43.97%	<u>\$ 660,036,618</u>	43.50%
<u>Grand Total - All Property</u>	<u>\$ 1,402,499,961</u>	<u>100.00%</u>	<u>\$ 1,517,162,357</u>	<u>100.00%</u>

<b>TAXABLE VALUATIONS - REAL PROPERTY AND PERSONAL PROPERTY</b>				
Total - All Real Property	\$ 1,321,013,011	94.19%	\$ 1,456,092,357	95.97%
Total - All Personal Property	81,486,950	5.81%	61,070,000	4.03%
Grand Total - All Property	<u>\$ 1,402,499,961</u>	<u>100.00%</u>	<u>\$ 1,517,162,357</u>	<u>100.00%</u>

**TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS**

For tax year 2023 (fiscal year 2024), the City of Holland administers thirteen (13) 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 2023 (fiscal year 2024) amount to \$89,891,018

**TAXABLE VALUATIONS ABATED FOR TOOL & DIE RENAISSANCE RECOVERY ZONE**

For tax year 2023 (fiscal year 2024), P.A. 376 Tool & Die abatements amount to \$2,246,390

For tax year 2023 (fiscal year 2024), P.A. 376 Michigan Strategic Fund abatements amount to \$17,364,848

COMPARISON OF PROPERTY TAXABLE VALUATION COMPARED TO ASSESSED VALUATION ROLL 2023  
-- BY PROPERTY TYPE --

Property Type	Assessed Valuation	Taxable Valuation	Difference
<b>VALUATIONS - RESIDENTIAL PROPERTY AND BUSINESS PROPERTY</b>			
<u>Residential Property</u>			
Regular Assessment Roll + NEZ:	\$ 1,257,259,800	\$ 857,125,739	\$ 400,134,061
Land Bank Assessment Roll:			
- Total	\$ 1,056,900	\$ 1,040,860	\$ 16,040
- Total (Taxable Equivalency)	- 0 -	- 0 -	- 0 -
<b>Total - All Residential Property</b>	<b>\$ 1,257,259,800</b>	<b>\$ 857,125,739</b>	<b>\$ 400,134,061</b>
<u>Business Property</u>			
Regular Assessment Roll:	\$ 789,554,500	\$ 621,909,203	\$ 167,645,297
Land Bank Assessment Roll:			
- Total	\$ - 0 -	\$ - 0 -	\$ - 0 -
- Total (Taxable Equivalency)	- 0 -	- 0 -	- 0 -
IFT Abatement Assessment Roll:			
- Real Property	\$ 87,311,000	\$ 74,356,229	\$ 12,954,771
- Real Rehab Property	69,700	69,700	- 0 -
- Personal Property	1,759,200	1,759,200	- 0 -
- Total	\$ 89,139,900	\$ 76,185,129	\$ 12,954,771
- Total (Taxable Equivalency)	\$ 44,604,800	\$ 38,127,415	\$ 6,477,386
<b>Total - All Business Property (Taxable)</b>	<b>\$ 834,159,300</b>	<b>\$ 660,036,618</b>	<b>\$ 174,122,683</b>
<u>Grand Total - All Property</u>	<u>\$ 2,091,419,100</u>	<u>\$ 1,517,162,357</u>	<u>\$ 574,256,744</u>

Reduction Percentage  
27.46%

**TAXABLE VALUATIONS - 'CAPTURED' TO BROWNFIELD REDEVELOPMENT PLANS**

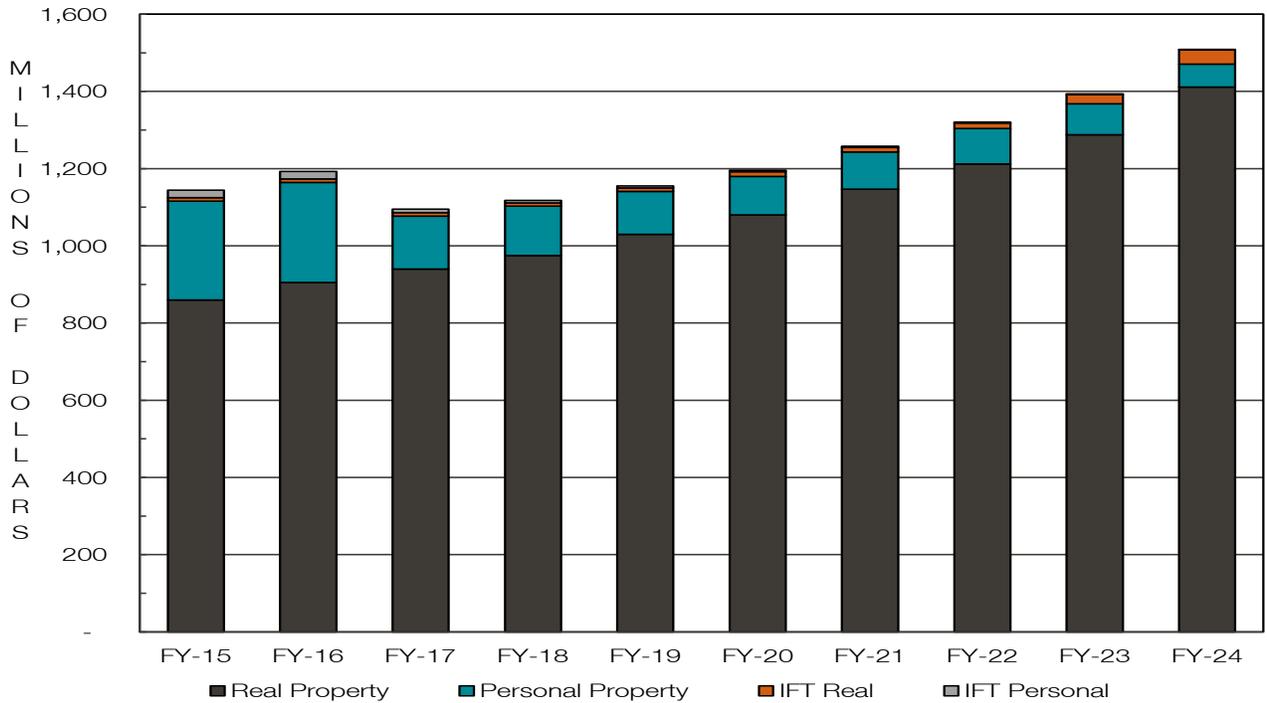
For tax year 2023 (fiscal year 2024), the City of Holland administers thirteen (13) individual Brownfield Redevelopment Plans. Each plan includes a 'Tax Increment Financing' arrangement that 'Captures' accumulative taxable valuation increases of all properties within the defined area of each plan. Most 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 2023 (fiscal year 2024) amount to \$89,891,018

**TAXABLE VALUATIONS ABATED FOR TOOL & DIE RENAISSANCE RECOVERY ZONE**

For tax year 2023 (fiscal year 2024), P.A. 376 Tool & Die abatements amount to \$2,246,390

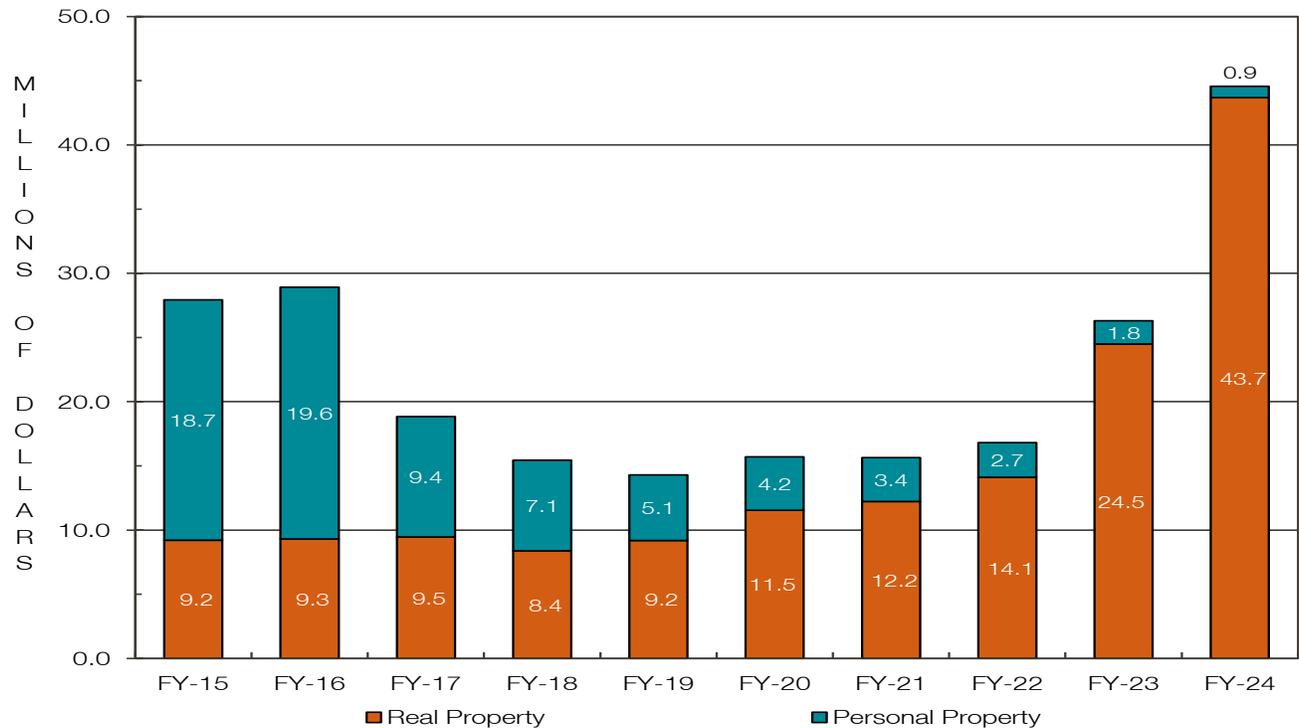
For tax year 2023 (fiscal year 2024), P.A. 376 Michigan Strategic Fund abatements amount to \$17,364,848

## REGULAR/IFT ASSESSMENT COMPOSITION



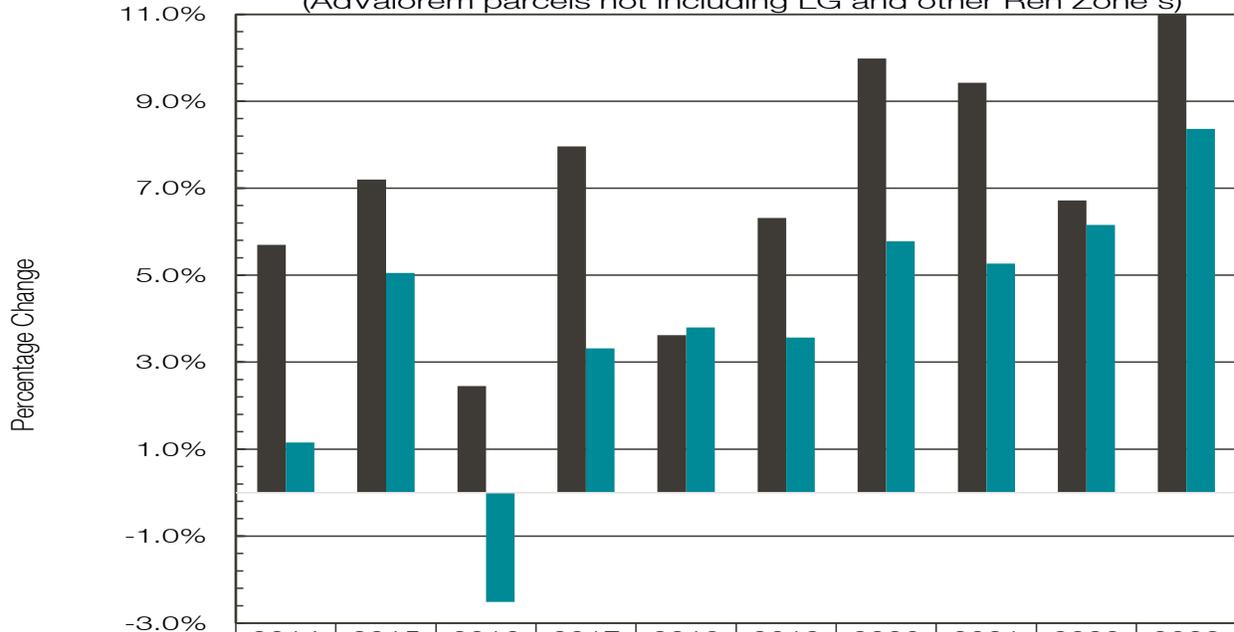
NOTE: The tax base of each fiscal year is established on December 31 preceding the beginning of the fiscal year.

## IFT ABATED PROPERTY ASSESSMENTS (in Millions of Taxable equivalency)



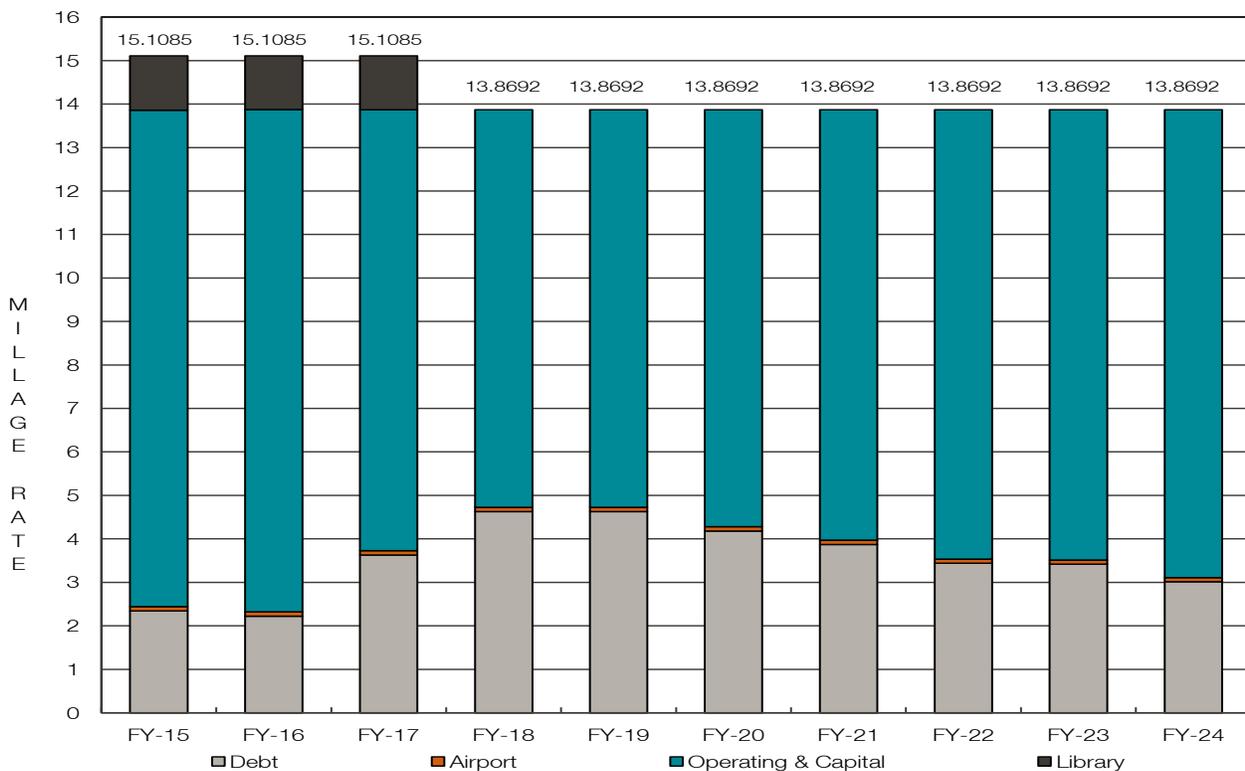
## PERCENTAGE CHANGE IN SEV & TAXABLE VALUE TAX YEAR 2014-2023

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



■ Assessed Value	5.7%	7.2%	2.5%	8.0%	3.6%	6.3%	10.0%	9.4%	6.7%	11.0%
■ Taxable Value	1.2%	5.0%	-2.5%	3.3%	3.8%	3.6%	5.8%	5.3%	6.2%	8.4%

## PROPERTY TAX MILLAGE RATES



## TAX YEAR 2023 TAX INCREMENT FINANCING - CAPTURED TAXABLE VALUATIONS

Project	Local Only Projects - Mills								School Projects - SET & Other School Mills			School Projects - Operating Mills		
	TIF Capture	City	MAX	MMAA	HDL	Pool	ISD	COUNTY	TIF Capture	SET	HPS Bldg & Sinking	TIF Capture	Hamilton	HPS
<b>BROWNFIELDS APPROVED FOR STATE &amp; LOCAL CAPTURE</b>														
City 7th St Parking Deck	\$23,316,735	√	√	√	√	√	√	O	\$23,316,735	√	√	\$23,316,735		√
Crescent Shores	\$9,795,316	√	√	√	√	√	√	O	\$9,795,316	√	√	\$2,555,647		√
De Boer Bakkerij	\$212,561	√	√	√	√	√	√	O	\$212,561	√	√	\$212,561		√
GDK/9th St Parking Deck	\$21,506,913	√	√	√	√	√	√	A	\$21,506,913	√	√	\$19,440,563		√
Kensington Place	\$11,283,642	√	√	√	√	√	√	A	\$11,283,642	√		\$11,283,642	√	
Wendy's	\$623,201	√	√	√	√	√	√	A	\$623,201	√		\$623,201	√	
Towers On River	\$3,243,169	√	√	√	√	√	√	O	\$3,243,169	√	√	\$3,243,169		√
<b>BROWNFIELDS APPROVED FOR LOCAL CAPTURE ONLY</b>														
Baker Lofts	\$9,958,619	√	√	√	√	√	√	O						
Scrap Yard Lofts	\$1,957,886	√	√	√	√	√	√	O						
Minit Mart	\$76,062	√	√	√	√	√	√	O						
Uptown Condos	\$1,731,968	√	√	√	√	√	√	O						
Washington School	\$5,926,025	√	√	√	√	√	√	O						
Park Vista Development	\$5,505,157	√	√	√	√	√	√	A						

PROPERTY TAX LEVY  
MILLAGE RATES AND AMOUNTS FOR THE FISCAL YEAR 2023-24

	Tax Year 2022	Tax Year 2023	Increase ( Decrease )	
	FY 2022-23	FY 2023-24	Amount	Percent
<b>PROPERTY TAX MILLAGE RATES</b>				
<u>City of Holland</u>				
- Operating Levies:				
General	8.7512	9.1562	0.4050	4.63%
Total Operating	8.7512	9.1562	0.4050	4.63%
- 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	0.2545	0.0000	0.00%
Total Capital	1.6045	1.6045	0.0000	0.00%
- Debt Service Levies:				
General Obligation Debt	3.4200	3.0150	(0.4050)	-11.84%
- Total City of Holland	13.7757	13.7757	(0.0000)	0.00%
<u>Airport Authority</u>	0.0935	0.0935	0.0000	0.00%
<u>Total Millage Levy Rate</u>	13.8692	13.8692	(0.0000)	0.00%

**PROPERTY TAX MILLAGE AMOUNTS**

<u>City of Holland</u>				
- Operating Levies:				
General	11,354,209	12,777,266	1,423,057	12.53%
Total Operating	\$ 11,354,209	\$ 12,777,266	\$ 1,423,057	12.53%
- Capital Levies:				
Street Improvement Projects	1,556,935	1,674,572	117,637	7.56%
Sidewalk Improvement Projects	194,617	209,322	14,705	7.56%
Municipal Capital Projects	330,200	355,149	24,949	7.56%
Total Capital	\$ 2,081,752	\$ 2,239,043	\$ 157,291	7.56%
- Debt Service Levies:				
General Obligation Debt *	4,695,409	4,509,038	(186,371)	-3.97%
- Total City of Holland	\$ 18,131,370	\$ 19,525,347	\$ 1,393,977	7.69%
<u>Airport Authority</u>	121,311	130,477	9,166	7.56%
<u>Total Millage Levy Amount</u>	\$ 18,252,681	\$ 19,655,824	\$ 1,403,143	7.69%

\* Brownfield Captures Are Not Excluded From Debt Service Levies

CITY OF HOLLAND  
PROPERTY ASSESSMENT ROLLS EXPRESSED AS TAXABLE VALUATIONS

	Tax Year 2022 FY 2022-23	Tax Year 2023 FY 2023-24	Change	
Regular Roll (Includes Frozen NEZ)	\$ 1,373,219,394	\$ 1,477,018,774	\$ 103,799,380	7.56%
- Less Renaissance Zones				
- LG Chem/Compact Power	(23,740,743)	(11,732,148)	12,008,595	
- LG Chem/Compact Power 2	- 0 -	(5,632,700)	(5,632,700)	
Subtotal Renaissance Zones	<u>(23,740,743)</u>	<u>(17,364,848)</u>	<u>6,375,895</u>	
- Less Brownfields:				
- 573 Columbia Ave (Baker-Lofts)	(9,433,704)	(10,013,619)	(579,915)	
- 146 River Ave (Scrap Yard Lofts)	(1,866,586)	(1,957,886)	(91,300)	
- 7th Street Project (Parking Deck)	(22,106,698)	(23,316,735)	(1,210,037)	
- 561 Crescent Drive (Crescent Shores)	(8,820,977)	(9,795,316)	(974,339)	
- 154 East 15th Street (Minit Mart)	(73,836)	(76,062)	(2,226)	
- 380 West 16th Street (DeBoer Bakeri)	(225,661)	(212,561)	13,100	
- 156 West 11th Street (Wash School)	(2,930,859)	(5,926,025)	(2,995,166)	
- West 8th Street (GDK)	(14,106,879)	(16,416,294)	(2,309,415)	
- West 5th Street (Uptown)	(1,644,882)	(1,731,968)	(87,086)	
- 2123 Sherwood Ave/M-10 (Kensington)	(3,774,521)	(11,073,025)	(7,298,504)	
- 1162 Washington (Wendy's)	(598,646)	(623,201)	(24,555)	
- Park Vista	(1,995,457)	(5,505,157)	(3,509,700)	
- Towers on River	- 0 -	(3,243,169)	(3,243,169)	
Subtotal Brownfields	<u>(67,578,706)</u>	<u>(89,891,018)</u>	<u>(19,069,143)</u>	28.22%
- Less Smartzone	(7,902,111)	(10,167,003)	(2,264,892)	28.66%
Subtotal Regular Roll	1,273,997,834	1,359,595,905	85,598,071	6.72%
Tax Abatement Roll (Expressed at Equivalency)	26,300,661	38,127,415	11,826,754	44.97%
- Less Renaissance Zones				
- LG Chem/Compact Power	(2,852,559)	(2,246,390)	606,169	
- LG Chem/Compact Power 2	- 0 -	- 0 -	- 0 -	
Subtotal Renaissance Zones	<u>(2,852,559)</u>	<u>(2,246,390)</u>	<u>606,169</u>	
Subtotal Abatement Roll	23,448,102	35,881,025	12,432,923	53.02%
<u>Total - All Rolls Adjusted</u>	<u>\$ 1,297,445,936</u>	<u>\$ 1,395,476,930</u>	<u>\$ 98,030,994</u>	7.56%
Valuation to Add Back to Debt Levies	75,480,817	100,058,021	24,577,204	32.56%
Valuation of Brownfields/Renaissance Zones/Smartzone	102,074,119	119,669,259	17,595,140	17.24%

FY23 Note - the adjustments in the formulas of the Debt Services levies (City) of \$75,480,817 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 \$1,372,926,753.

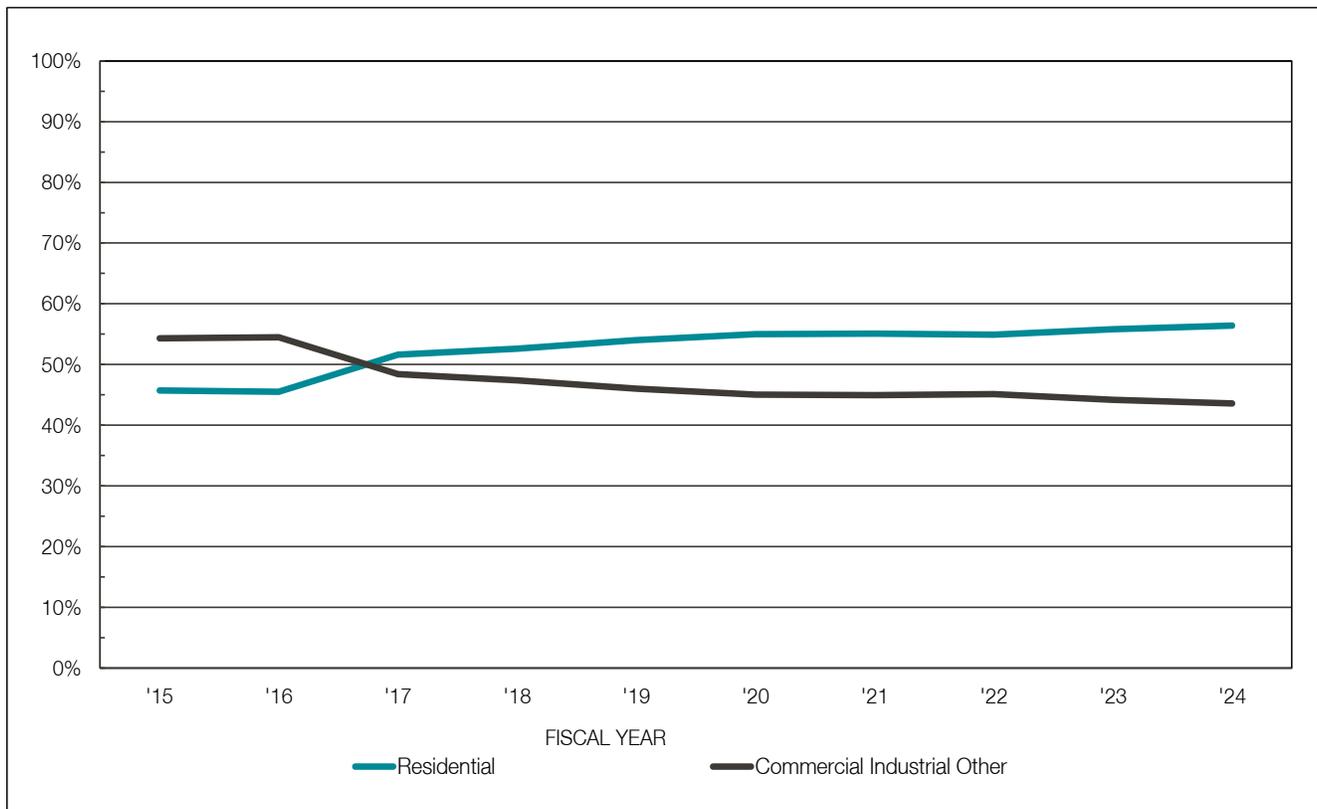
FY24 Note - the adjustments in the formulas of the Debt Services levies (City) of \$100,058,021 relate to the Brownfield & Smartzone captured portions which is not applicable to be deducted from the debt service levies. The total Taxable Valuation used for Debt Service computation is \$1,495,534,951.

DOWNTOWN DEVELOPMENT AUTHORITY  
SUMMARY OF PROPERTY ASSESSMENT ROLL, TAX RATE AND TAX LEVY  
FISCAL YEAR 2022-23 AND FISCAL YEAR 2023-24

	Tax Year 2022 FY 2022-23	Tax Year 2023 FY 2023-24	Increase (Decrease)	
			Amount	Percent
<b>PROPERTY TAXABLE VALUATION ROLL</b>				
<u>Regular Roll:</u>				
- Real Property	\$ 144,908,788	\$ 157,949,266	\$ 13,040,478	9.00%
- Personal Property	7,101,500	6,098,000	(1,003,500)	-14.13%
- Total	<u>\$ 152,010,288</u>	<u>\$ 164,047,266</u>	<u>\$ 12,036,978</u>	7.92%
<u>Tax Abatement Roll</u>				
- Real Property (includes NEZ)	\$ 5,013,539	\$ 5,255,945	\$ 242,406	4.84%
- Personal Property	472,100	491,300	19,200	4.07%
- Total:	<u>\$ 5,485,639</u>	<u>\$ 5,747,245</u>	<u>\$ 261,606</u>	4.77%
- Total (Taxing Equivalency):	<u>\$ 2,624,795</u>	<u>\$ 2,750,798</u>	<u>\$ 126,003</u>	4.80%
Total Assessment Rolls	<u>\$ 154,635,083</u>	<u>\$ 166,798,064</u>	<u>\$ 12,162,981</u>	7.87%
<b>PROPERTY TAX MILLAGE RATE LEVY</b>				
<u>Operating Rate</u>				
- For Operations & Maintenance	1.5907	1.5907	- 0 -	0.00%
<b>PROPERTY TAX MILLAGE AMOUNT LEVY</b>				
<u>Operating Levy</u>				
- For Operations & Maintenance	<u>\$ 235,007</u>	<u>\$ 265,326</u>	<u>\$ 30,319</u>	12.90%

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)

	TY2014 FY-15	TY2015 FY-16	TY2016 FY-17	TY2017 FY-18	TY2018 FY-19	TY2019 FY-20	TY2020 FY-21	TY2021 FY-22	TY2022 FY-23	TY2023 FY-24
Agricultural	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.10%	0.07%
Commercial	22.0%	23.4%	27.0%	27.3%	27.5%	27.3%	27.7%	27.8%	28.47%	28.53%
Industrial	31.5%	30.3%	20.5%	19.2%	17.5%	16.8%	16.3%	16.4%	14.90%	14.34%
Residential	45.7%	45.5%	51.6%	52.6%	54.0%	55.0%	55.1%	54.9%	55.82%	56.38%
Utility	0.6%	0.6%	0.7%	0.7%	0.8%	0.8%	0.7%	0.7%	0.68%	0.65%
Developmental	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.03%	0.10%	0.03%	0.02%
Total	<u>100.0%</u>									



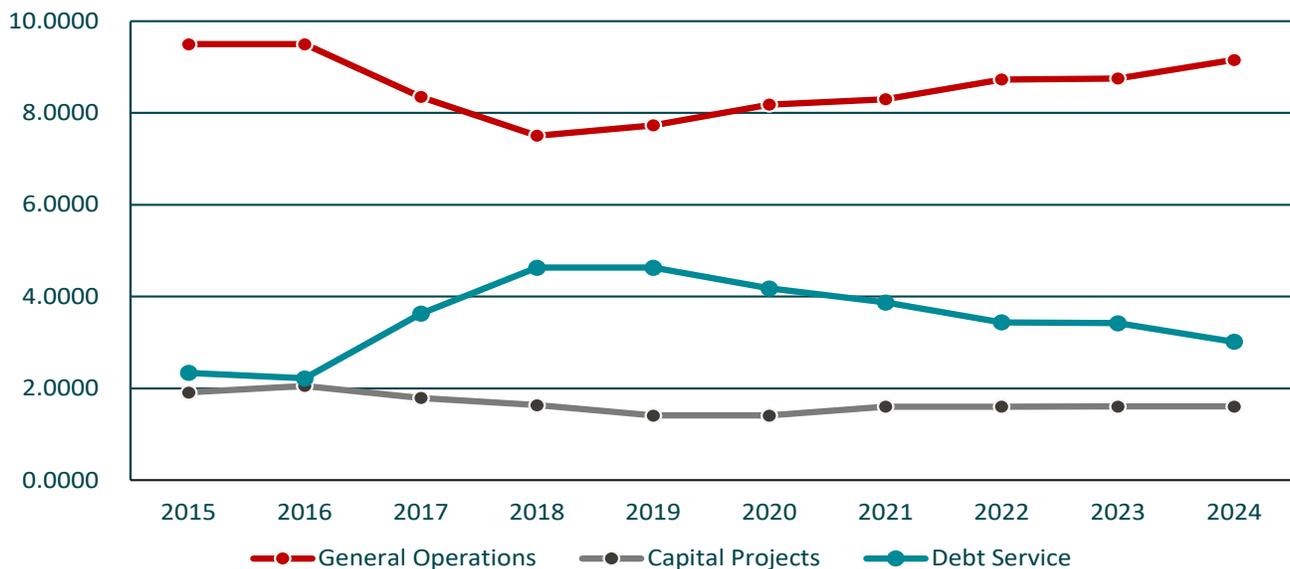
## MULTI-YEAR COMPARATIVE OVERVIEW CITY OF HOLLAND MILLAGE RATE LEVIES MILLAGE RATE LEVIES

Fiscal Year	LTGO		Property Acquis.	Capital Projects		Municipal Projects	MAX Public Transit	West Michigan		Herrick District Library	Total	% Change In Total Rate
	Debt Service	General Operating		Street Improv.	Sidewalk			Airport Authority	Michigan			
2015	2.3400	9.5000	0.0000	1.3669	0.0500	0.4945	0.0000	0.1000	1.2571	15.1085	0.00%	
2016	2.2198	9.5000	0.0000	1.4268	0.0500	0.5765	0.0000	0.0992	1.2362	15.1085	0.00%	
2017	3.6290	8.3494	0.0000	1.4268	0.0500	0.3155	0.0000	0.0992	1.2386	15.1085	0.00%	
2018	4.6290	7.5064	0.0000	1.4268	0.0500	0.1585	0.0000	0.0985	0.0000 *	13.8692	-8.20%	
2019	4.6290	7.7317	0.0000	1.2000	0.0500	0.1599	0.0000	0.0986	0.0000	13.8692	0.00%	
2020	4.1790	8.1817	0.0000	1.2000	0.0500	0.1599	0.0000	0.0986	0.0000	13.8692	0.00%	
2021	3.8712	8.3000	0.0000	1.2000	0.1500	0.2515	0.0000	0.0965	0.0000	13.8692	0.00%	
2022	3.4400	8.7312	0.0000	1.2000	0.1500	0.2530	0.0000	0.0950	0.0000	13.8692	0.00%	
2023	3.4200	8.7512	0.0000	1.2000	0.1500	0.2545	0.0000	0.0935	0.0000	13.8692	0.00%	
2024	3.0150	9.1562	0.0000	1.2000	0.1500	0.2545	0.0000	0.0935	0.0000	13.8692	0.00%	

NOTES AND COMMENTS REGARDING THE ABOVE MILLAGE RATES:

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

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



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

Fiscal Year	Operating Tax Millage Levy			General Fund Operating Budget	Percentage Of Operating Tax Levy Compared To General Fund Budget
	Taxable Valuation	Rate	Amount		
2014-15	999,915,213	9.5000	9,499,195	20,935,050	45.37%
2015-16	1,050,090,175	9.5000	9,975,857	32,572,777	30.63%
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	30,010,686	37.83%
2023-24	1,395,476,930	9.1562	12,777,266	30,585,764	41.78%

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

Fiscal Year	City of Holland	Herrick District Library	West MI Airport Authority	MAX Authority	Holland Public Schools		Ottawa State Of Michigan	Holland Area Intermediate Schools	Holland Community Swimming Pool	Ottawa County of Allegan	Total Across All Units		
					Principal Residence	Non-Principal Residence					County of Allegan	County of Ottawa	
2015	13.7613	1.2472	0.1000	0.4000	7.7300	25.7300	6.0000	5.5234	1.7100	6.0937	4.3565	42.5656	40.8284
2016	13.7731	1.2362	0.0992	0.3989	7.3622	25.3622	6.0000	5.5234	1.6675	6.0937	4.8565	42.1542	40.9170
2017	13.7707	1.2393	0.0985	0.3969	7.5373	25.4419	6.0000	5.4970	1.6703	6.0839	5.1483	42.2939	41.3583
2018	13.7707	1.4853	0.0975	0.3964	7.9291	25.6981	6.0000	5.4577	1.5089	6.0424	5.1525	42.6880	41.7981
2019	13.7706	1.4750	0.0986	0.3921	7.9431	25.6659	6.0000	5.4577	1.1434	6.0708	5.1525	42.3513	41.4330
2020	13.7712	1.4626	0.0980	0.3894	7.2326	24.7763	6.0000	6.3414	2.2415	6.0216	5.4449	43.5583	42.9816
2021	13.7727	1.4463	0.0965	0.3838	6.1969	24.1969	6.0000	6.2906	2.2188	6.2341	5.4317	42.6397	41.8373
2022	13.7742	1.4290	0.0950	0.3791	5.9308	23.9308	6.0000	6.2245	2.0858	6.3161	5.4156	42.2345	41.3340
2023	13.7757	1.4091	0.0935	0.3953	5.9119	23.9119	6.0000	6.1546	2.0105	6.9483	5.3984	42.6989	41.1490
2024	13.7757	n/a	0.0935	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

NOTES AND COMMENTS REGARDING THE ABOVE MILLAGE RATES:

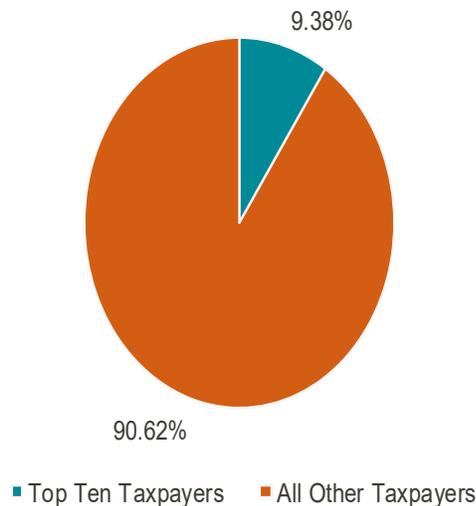
- > Beginning with 2009, the City's Municipal Airport became "West Michigan Airport Authority" (area-wide airport).
- > Beginning with 2018, Herrick District Library is it's own taxing authority.
- > As a result of the state constitutional amendment (Proposal A of 1994), school operating millage rates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

CITY OF HOLLAND, MICHIGAN  
PRINCIPAL TAXPAYERS  
TAX YEAR 2023 (FY-2024)  
CITY WIDE

TAXPAYER	TYPE OF BUSINESS	TAXABLE VALUATION	PERCENTAGE OF TOTAL TAXABLE VALUATION
1. ARC Holland Real Estate Holdings	Retirement Village	\$ 36,040,786	2.42%
2. Haworth Inc	Office Furniture Manufacturing	20,716,359	1.39%
3. Lumir LLC	Real Estate Holdings	13,832,794	0.93%
4. Holland Waverly LLC	Automotive Parts Manufacturing	13,294,123	0.89%
5. Hudsonville Creamery & Ice Cream	Food Manufacturing	11,479,596	0.77%
6. Dutch Developers III LLC	Apartments	10,846,607	0.73%
7. Shoreline Flats LLC	Apartments	9,706,818	0.65%
8. Hotel Holdings Holland DTW LLC	Hotel	8,165,290	0.55%
9. Holland Southview LLC	Automotive Parts Manufacturing	7,973,466	0.53%
10. 3303 John F Donnally Dr. LLC	Real Estate Holdings	7,783,510	0.52%
	Totals	<u>\$ 139,839,349</u>	<u>9.38%</u>

2023 Total Taxable Value is \$1,490,768,285 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 (40.1%) and Utility Funds (44.3%).

The major FY 2024 revenues paying for personnel costs and the anticipated change from the previous year are:

Property Taxes	7.2% increase	Wastewater Utility Rates	3.6% increase
State Revenue Sharing	3.3% increase	Broadband Utility Rates	0.0% increase
HBPW Dividend	2.3% decrease	Water Utility Rates	5.0% increase
Electric Utility Rates	3.5% increase		

The FY 2024 budget includes 15 additional full-time employees and 1.30 less part-time (FTE) employees as compared to the FY 2023 actual. The following departments and funds will have a change in staffing:

Fund	Position	Full-Time
General Fund-Cemetery	Cemetery Supervisor	+1
Cable TV Public Access Fund <sup>(a)</sup>	Public Information Coordinator	+1
Holland Energy Fund	Sustainability Coordinator	+0.67
Solid Waste Recycling Fund	Sustainability Coordinator	+0.33
General Fund-Planning & Zoning <sup>(a)</sup>	City Planner	+1
HBPW-Electric	System Operations Technician	+1
HBPW-Electric	Lineworker	+1
HBPW-Electric	Electric Distribution Technician	+1
HBPW-Water	W/WW Engineering Supervisor	+1
HBPW-Broadband	Broadband Billing Support	+1
HBPW-Broadband	Broadband Customer Service Support	+1
HBPW-Broadband	Broadband Field Technician	+2
HBPW-Broadband	Broadband Services Scheduler/Planner	+1
HBPW -Administration	Power Resources Planning Specialist	+1
HBPW-Administration	Safety Specialist	+1
HBPW-Administration	Safety Program Coordinator	-1
HBPW-Administration	Customer Programs Coordinator	+1

<sup>(a)</sup> This position was part time in FY 2023.

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

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

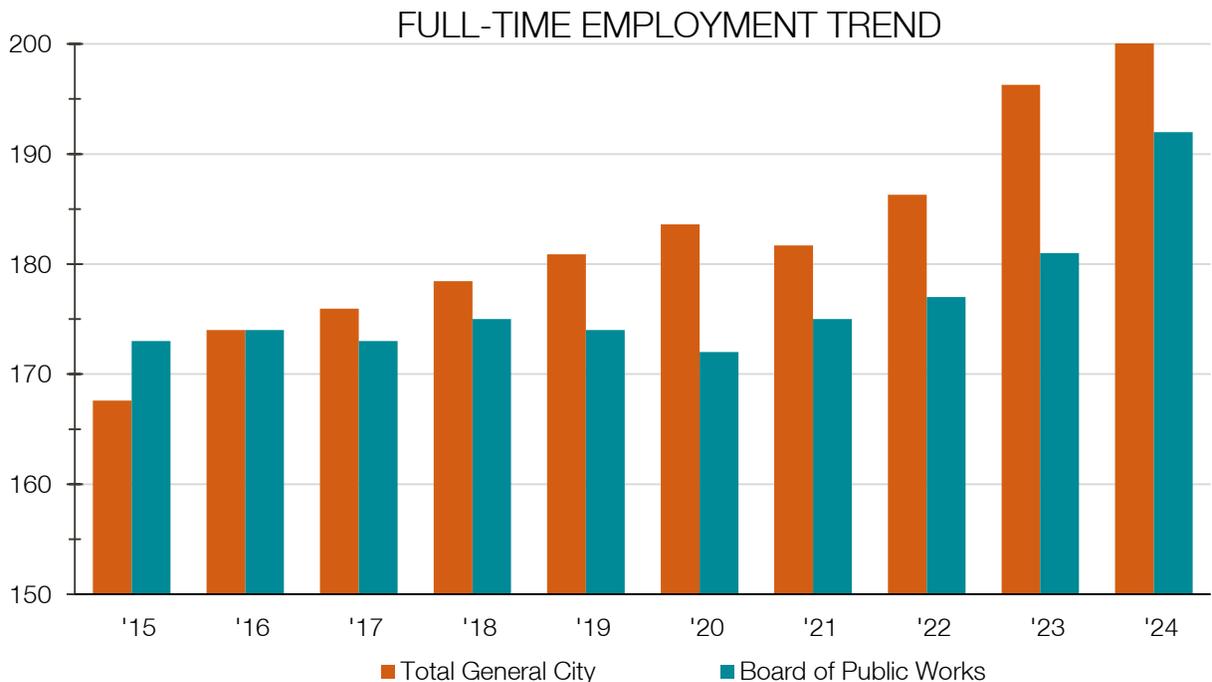
Community Development Block Grant (CDBG)	0.8 FTE
Public Safety—WEMET	3.0 FTE

## Full Time Positions

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</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	1.97	2.05	2.35	2.45	2.45	2.45	2.45	2.45	2.45
Finance	4.50	5.00	5.50	5.50	5.75	6.00	6.00	7.00	7.00	7.00
Property Assessing	5.10	5.10	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	2.00	2.00	2.00	2.00
Human Resources	1.60	1.60	1.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Treasurer	2.35	2.80	2.30	2.30	2.30	1.80	1.80	1.80	1.80	1.80
City Hall & Grounds	1.00	0.60	0.40	0.10	1.15	0.15	0.15	0.15	0.30	0.30
Cemetery	2.35	2.35	2.85	2.85	2.75	3.75	3.75	3.25	4.62	6.12
Boards and Commissions	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Planning & Zoning	1.90	1.60	1.60	1.60	2.70	2.45	2.45	2.55	2.55	2.55
Public Safety - Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Public Safety - Police Division	58.00	58.00	58.00	59.00	59.15	60.15	60.15	61.15	61.30	61.30
Public Safety - Fire Division	19.00	19.00	19.00	19.50	20.10	20.10	20.10	20.10	23.20	23.20
Environmental Health & Insp	4.51	4.51	4.36	4.36	4.68	4.88	4.88	4.88	4.88	4.85
Construction Inspections	3.42	5.47	5.82	5.82	6.20	6.50	6.50	6.50	7.50	8.00
Streets Division	15.65	15.65	16.65	16.65	16.66	16.66	16.66	16.66	16.67	16.67
Transp. Mgmt & Engineering	2.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35
Housing & Neighborhoods	1.90	1.87	1.90	1.90	1.50	0.75	0.75	0.75	0.75	0.50
Economic Development	0.10	0.10	0.10	0.10	0.10	0.10	0.35	0.60	0.60	1.25
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	0.50	0.50	0.00	0.00	0.00	0.00
Recreation	3.50	3.50	4.50	5.95	5.66	6.06	5.91	6.96	8.44	8.44
Parks	8.15	9.55	8.25	8.55	7.40	11.00	10.90	11.90	11.36	10.86
DeGraaf Nature Center	1.95	1.95	1.95	1.95	0.77	0.02	0.02	0.02	0.04	0.04
8th Street Market	0.15	0.40	0.10	0.10	0.30	0.30	0.22	0.20	0.40	0.40
Civic Center	1.45	1.45	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>General Fund Total</b>	<b>150.78</b>	<b>155.62</b>	<b>155.63</b>	<b>158.43</b>	<b>159.47</b>	<b>162.97</b>	<b>162.39</b>	<b>166.27</b>	<b>173.21</b>	<b>175.08</b>

## Full Time Positions

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>
Downtown Public Parking	0.15	0.15	0.55	0.55	0.52	0.52	0.42	0.42	0.44	0.44
Downtown Develop. Authority	0.48	0.45	0.60	0.55	0.60	0.60	0.70	0.70	0.75	0.75
Principal Shopping District	2.53	2.15	0.90	0.95	1.15	1.15	1.08	1.05	1.25	1.25
CATV Public Access Television	0.20	2.20	2.20	2.15	2.10	2.10	2.10	2.10	2.10	3.10
Holland Energy Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.67
Solid Waste Recycling	0.67	0.67	1.27	1.17	1.27	1.37	1.32	1.27	1.27	1.63
Windmill Island Gardens	2.00	2.00	3.00	3.00	3.08	3.08	2.08	2.08	2.71	2.71
Municipal Airport Fac & Mgmt	0.20	0.16	0.20	0.30	0.30	0.40	0.20	0.00	0.00	0.00
Civic Center Place	0.00	0.00	0.00	0.00	1.20	0.20	0.20	0.20	0.35	0.35
Technology Services	3.60	3.60	4.60	4.35	4.20	4.20	4.20	4.20	4.20	4.20
Centralized Vehicle / Equipment	7.00	7.00	7.00	7.00	7.01	7.01	7.01	8.01	10.02	10.02
<b>Other Funds Total</b>	<b>16.83</b>	<b>18.38</b>	<b>20.32</b>	<b>20.02</b>	<b>21.43</b>	<b>20.63</b>	<b>19.31</b>	<b>20.03</b>	<b>23.09</b>	<b>25.12</b>
<b>General City Total</b>	<b>167.61</b>	<b>174.00</b>	<b>175.95</b>	<b>178.45</b>	<b>180.90</b>	<b>183.60</b>	<b>181.70</b>	<b>186.30</b>	<b>196.30</b>	<b>200.20</b>
Board of Public Works	173.00	174.00	173.00	175.00	174.00	172.00	175.00	177.00	181.00	192.00
Holland Historical Trust	4.00	4.00	4.00	5.00	6.00	7.00	7.00	7.00	7.00	7.00
<b>Grand Total</b>	<b>344.61</b>	<b>352.00</b>	<b>352.95</b>	<b>358.45</b>	<b>360.90</b>	<b>362.60</b>	<b>363.70</b>	<b>370.30</b>	<b>384.30</b>	<b>399.20</b>





Part Time Positions

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>
City Manager	1.05	1.00	0.85	0.10	0.00	0.05	0.00	0.00	0.00	0.00
Election	1.50	1.50	2.25	0.95	2.10	2.25	2.20	0.95	2.29	2.35
Finance	0.45	0.60	0.80	0.60	0.60	0.60	0.65	0.65	0.65	0.60
Property Assessing	0.00	0.00	0.50	0.55	0.40	0.45	0.40	0.50	0.50	0.50
City Clerk	1.50	1.75	2.50	2.55	2.45	1.85	1.85	1.85	1.83	1.83
Human Resources	0.00	0.00	0.15	0.40	0.10	0.00	0.00	0.00	0.07	0.00
Treasurer	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City Hall & Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.48
Cemetery	2.65	3.05	3.05	2.65	1.95	1.25	2.10	1.92	1.92	1.78
Planning & Zoning	0.30	0.30	0.30	0.30	0.60	0.90	0.40	0.38	0.38	0.25
Public Safety - Management	0.65	0.65	0.75	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Public Safety - Police Division	9.25	8.90	8.90	9.00	9.10	9.15	8.60	8.12	8.22	8.22
Public Safety - Fire (Part-Paid)	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Environmental Health & Insp.	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Inspections	0.75	1.00	1.60	1.40	1.40	1.25	1.35	1.63	1.14	1.39
Streets Division	1.10	1.10	1.05	1.00	1.45	2.55	1.20	1.09	0.84	1.19
Transp. Mgmt & Engineering	0.30	0.30	0.35	0.35	0.35	0.45	0.20	0.20	0.20	0.62
Housing & Neighborhoods	0.65	0.05	0.75	0.80	0.80	0.70	0.35	0.00	0.00	0.00
Economic Dev & Sustainability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.57	0.57
Human Relations	0.80	0.50	0.50	1.05	1.15	1.15	1.30	1.30	1.26	1.26
Recreation	1.20	1.20	1.25	0.75	0.45	0.65	0.85	0.88	0.87	0.72
Parks	14.15	14.50	14.20	14.00	14.20	14.20	16.05	14.19	10.12	8.45
DeGraaf Nature Center	1.80	1.85	2.15	2.20	0.95	0.35	0.35	0.32	0.31	0.24
8th Street Market	1.05	0.75	0.90	1.10	1.45	1.50	1.45	1.05	1.05	1.05
Civic Center	2.10	1.80	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>General Fund Total</b>	<b>72.05</b>	<b>70.80</b>	<b>74.15</b>	<b>70.45</b>	<b>70.20</b>	<b>70.00</b>	<b>70.00</b>	<b>65.73</b>	<b>62.92</b>	<b>62.20</b>

Part Time Positions

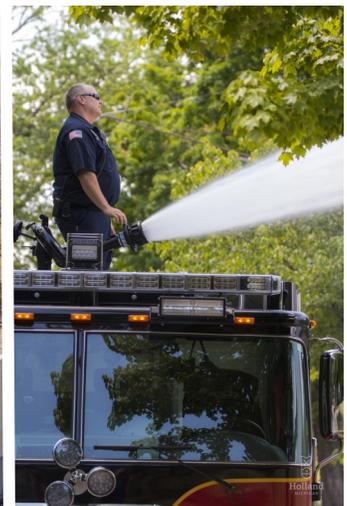
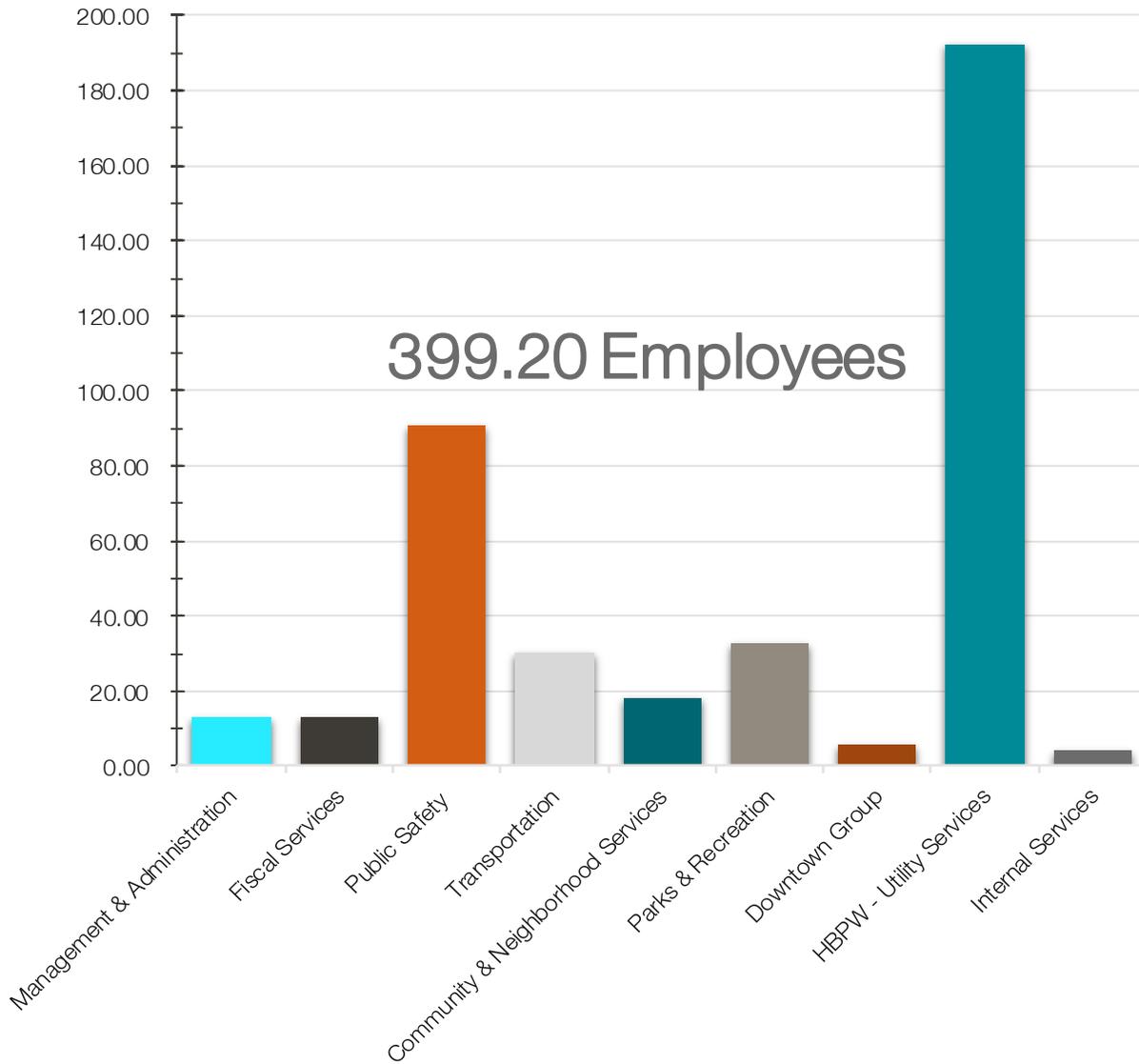
	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>
Downtown Public Parking	0.90	0.85	0.85	0.75	0.75	0.25	0.38	0.36	0.36	0.36
Downtown Develop. Authority	0.65	0.65	0.65	0.35	0.45	0.55	0.45	0.31	0.31	0.31
Principal Shopping District	1.35	1.35	0.70	0.70	0.75	0.75	0.50	0.17	0.17	0.17
CATV Public Access Television	1.40	0.20	0.45	0.90	0.85	0.85	0.85	0.85	0.91	0.63
Solid Waste Recycling	0.70	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Windmill Island Gardens	11.40	11.70	11.80	11.35	12.00	13.45	13.95	15.03	14.03	13.98
Municipal Airport Fac & Mgmt	0.35	0.35	0.35	0.35	0.35	0.50	0.40	0.00	0.00	0.00
Centralized Vehicle / Equipment	1.70	1.75	1.70	1.65	1.55	2.10	2.10	2.09	2.09	2.09
Other Funds Total	18.45	17.55	16.50	16.05	16.70	18.45	18.63	18.81	17.87	17.54
General City Total	90.50	88.35	90.65	86.50	86.90	88.45	88.63	84.54	80.79	79.74
Board of Public Works	0.00	0.00	0.00	0.00	0.50	1.00	1.00	1.00	0.50	0.50
Holland Historical Trust	2.36	2.36	2.36	2.36	2.35	1.92	2.07	2.82	2.82	2.57
Grand Total	92.86	90.71	93.01	88.86	89.75	91.37	91.70	88.36	84.11	82.81

## Full Time Positions

GROUP	POSITIONS			FY 24	
	FY 21	FY 22	FY 23	POSITIONS	PERCENT
Management & Administration	10.80	11.05	11.05	12.70	3.18%
Fiscal Services	11.90	12.90	12.90	12.90	3.23%
Public Safety	86.25	87.25	90.50	90.50	22.67%
Transportation	27.22	28.02	30.04	30.04	7.53%
Community & Neighborhood Services	15.90	15.95	16.95	18.20	4.56%
Parks & Recreation	27.73	29.28	31.76	32.76	8.21%
Downtown Group	4.70	4.65	5.90	5.90	1.48%
HBPW - Utility Services	175.00	177.00	181.00	192.00	48.10%
Internal Services	4.20	4.20	4.20	4.20	1.05%
<b>TOTAL</b>	<b>363.70</b>	<b>370.30</b>	<b>384.30</b>	<b>399.20</b>	<b>100.00%</b>

FUND	POSITIONS			FY 24	
	FY 21	FY 22	FY 23	POSITIONS	PERCENT
General Operating	162.39	166.27	173.21	175.08	43.86%
Downtown Public Parking	0.42	0.42	0.44	0.44	0.11%
Mainstreet/DDA	0.70	0.70	0.75	0.75	0.19%
Principal Shopping District	1.08	1.05	1.25	1.25	0.31%
CATV Public Access Television	2.10	2.10	2.10	3.10	0.78%
Holland Energy Fund	0.00	0.00	0.00	0.67	0.17%
Solid Waste Recycling	1.32	1.27	1.27	1.63	0.41%
Windmill Island Gardens	2.08	2.08	2.71	2.71	0.68%
Municipal Airport Facilities Management	0.20	0.00	0.00	0.00	0.00%
Civic Center Place	0.20	0.20	0.35	0.35	0.09%
HBPW - Utility Services	175.00	177.00	181.00	192.00	48.10%
Technology Services	4.20	4.20	4.20	4.20	1.05%
Centralized Vehicle / Equipment	7.01	8.01	10.02	10.02	2.51%
Holland Historical Trust	7.00	7.00	7.00	7.00	1.75%
<b>TOTAL</b>	<b>363.70</b>	<b>370.30</b>	<b>384.30</b>	<b>399.20</b>	<b>100.00%</b>

Full Time Positions

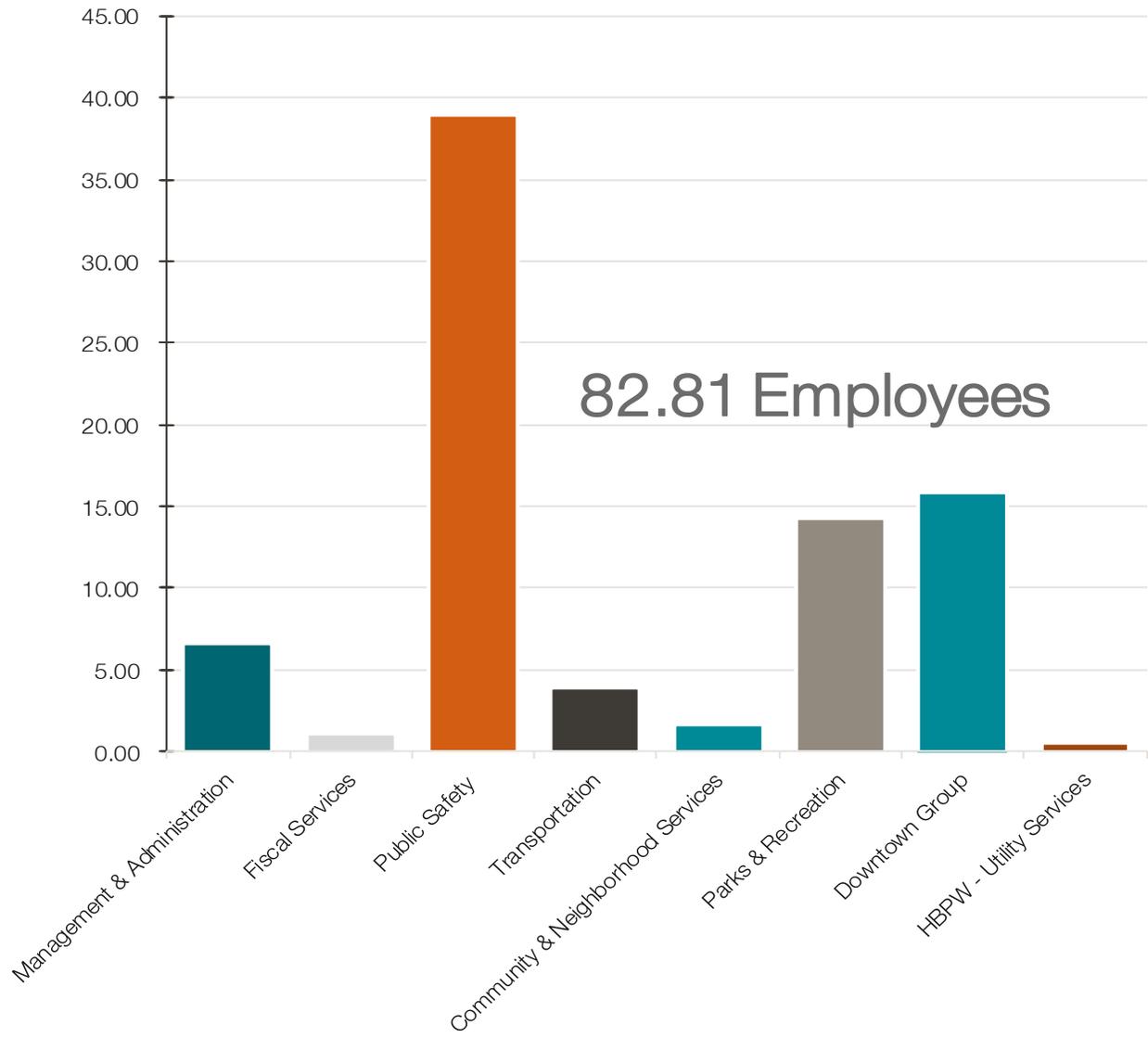


## Part Time Positions

GROUP	POSITIONS			FY 24	
	FY 21	FY 22	FY 23	POSITIONS	PERCENT
Management & Administration	6.20	4.95	6.93	6.64	8.02%
Fiscal Services	1.05	1.15	1.15	1.10	1.33%
Public Safety	39.30	38.82	38.92	38.92	47.00%
Transportation	3.90	3.38	3.13	3.90	4.71%
Community & Neighborhood Services	2.10	2.01	1.52	1.64	1.98%
Parks & Recreation	21.42	20.13	16.04	14.24	17.20%
Downtown Group	16.73	16.92	15.92	15.87	19.16%
HBPW - Utility Services	1.00	1.00	0.50	0.50	0.60%
<b>TOTAL</b>	<b>91.70</b>	<b>88.36</b>	<b>84.11</b>	<b>82.81</b>	<b>100.00%</b>

FUND	POSITIONS			FY 24	
	FY 21	FY 22	FY 23	POSITIONS	PERCENT
General Operating	70.00	65.73	62.92	62.20	75.11%
Downtown Public Parking	0.38	0.36	0.36	0.36	0.44%
Mainstreet/DDA	0.45	0.31	0.31	0.31	0.37%
Principal Shopping District	0.50	0.17	0.17	0.17	0.21%
CATV Public Access Television	0.85	0.85	0.91	0.63	0.76%
Windmill Island Gardens	13.95	15.03	14.03	13.98	16.88%
Municipal Airport Facilities Management	0.40	0.00	0.00	0.00	0.00%
HBPW - Utility Services	1.00	1.00	0.50	0.50	0.60%
Centralized Vehicle / Equipment	2.10	2.09	2.09	2.09	2.52%
Holland Historical Trust	2.07	2.82	2.82	2.57	3.10%
<b>TOTAL</b>	<b>91.70</b>	<b>88.36</b>	<b>84.11</b>	<b>82.81</b>	<b>100.00%</b>

Part Time Positions



POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>CITY COUNCIL</u>				
*** FULL TIME ***				
Executive Assistant I	0.20	0.20	0.20	0.20
*** ELECTED OFFICIALS ***				
Mayor	1.00	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00	1.00
Council Member	7.00	7.00	7.00	7.00
Total Elected Officials	9.00	9.00	9.00	9.00
Department Total	9.20	9.20	9.20	9.20
<u>CITY MANAGER</u>				
*** FULL TIME ***				
City Manager	0.95	0.95	0.95	0.95
Assistant City Manager	0.50	0.50	0.50	0.50
Executive Assistant IV	0.90	0.90	0.90	0.90
Executive Assistant I	0.10	0.10	0.10	0.10
Department Total	2.45	2.45	2.45	2.45
<u>ELECTION</u>				
*** PART TIME ***				
Clerical Assistant	0.20	0.20	0.20	0.20
Election Inspectors	2.00	0.75	2.09	2.15
Department Total	2.20	0.95	2.29	2.35
<u>CITY CLERK</u>				
*** FULL TIME ***				
City Clerk	1.00	1.00	-	-
Elections Coordinator	-	-	1.00	1.00
Department Assistant I	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>CITY CLERK</u>				
*** PART TIME ***				
City Clerk	-	-	0.70	0.70
Elections Coordinator	0.70	0.70	-	-
Clerical Assistant	0.65	0.65	0.63	0.63
Customer Service Rep	0.50	0.50	0.50	0.50
Total	1.85	1.85	1.83	1.83
Department Total	3.85	3.85	3.83	3.83
<u>HUMAN RESOURCES</u>				
*** FULL TIME ***				
Director of Human Resources	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Executive Assistant I	0.60	0.60	0.60	0.60
Total	2.60	2.60	2.60	2.60
*** PART TIME ***				
Intern	-	-	0.07	-
Department Total	2.60	2.60	2.67	2.60
<u>BOARDS AND COMMISSIONS</u>				
*** FULL TIME ***				
Executive Assistant I	0.10	0.10	0.10	0.10
<u>ECONOMIC DEVELOPMENT AND SUSTAINABILITY</u>				
*** FULL TIME ***				
Community & Nghbr Svcs Director	-	-	-	0.65
Sustainability Manager	0.25	0.50	0.50	0.50
Executive Assistant IV	0.10	0.10	0.10	0.10
Total	0.35	0.60	0.60	1.25
*** PART TIME ***				
Intern	-	-	0.57	0.57
Department Total	0.35	0.60	1.17	1.82

POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>HUMAN RELATIONS</u>				
*** FULL TIME ***				
Human/Int. Relations Director	1.00	1.00	1.00	1.00
*** PART TIME ***				
Administrative Aide I	0.65	0.65	0.63	0.63
Youth Services Coordinator	0.65	0.65	0.63	0.63
Total	1.30	1.30	1.26	1.26
Department Total	2.30	2.30	2.26	2.26
<u>CABLE TV PUBLIC ACCESS</u>				
*** FULL TIME ***				
Assistant City Manager	0.10	0.10	0.10	0.10
Multimedia Production Specialist	2.00	2.00	2.00	2.00
Public Information Coordinator	-	-	-	1.00
Total	2.10	2.10	2.10	3.10
*** PART TIME ***				
Public Information Coordinator	0.70	0.70	0.70	-
Multi-Media Intern	0.15	0.15	0.21	0.63
Total	0.85	0.85	0.91	0.63
Department Total	2.95	2.95	3.01	3.73
<u>MANAGEMENT &amp; ADMINISTRATIVE TOTAL</u>				
Full Time	10.80	11.05	11.05	12.70
Part Time	6.20	4.95	6.93	6.64
Elected Officials	9.00	9.00	9.00	9.00
Total	26.00	25.00	26.98	28.34



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>FINANCE</u>				
*** FULL TIME ***				
Director of Finance	0.80	0.80	0.80	0.80
Assistant Finance Director	0.95	0.95	0.95	0.95
Assistant Treasurer	0.50	0.50	0.50	0.50
Grant Manager	-	1.00	1.00	1.00
Municipal Accountant I	1.00	1.00	0.75	-
Municipal Accountant II	-	-	0.25	1.00
Account Clerk / Payables	1.00	1.00	1.00	1.00
Payroll / Benefits Clerk	1.00	1.00	1.00	1.00
Account Clerk / Cashier	0.75	0.75	0.75	0.75
Total	6.00	7.00	7.00	7.00
*** PART TIME ***				
Municipal Accountant I	-	-	0.30	0.60
Municipal Accountant II	0.65	0.65	0.35	-
Total	0.65	0.65	0.65	0.60
Department Total	6.65	7.65	7.65	7.60
<u>ASSESSING</u>				
*** FULL TIME ***				
Director of Finance	0.10	0.10	0.10	0.10
Assessing Administrator	1.00	1.00	1.00	1.00
Appraiser II	2.00	2.00	2.00	2.00
Department Assistant III	1.00	1.00	1.00	1.00
Total	4.10	4.10	4.10	4.10
*** PART TIME ***				
Appraiser Trainee	0.40	0.50	0.50	0.50
Department Total	4.50	4.60	4.60	4.60



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>TREASURER</u>				
*** FULL TIME ***				
Director of Finance	0.10	0.10	0.10	0.10
Assistant Finance Director	0.05	0.05	0.05	0.05
Assistant Treasurer	0.50	0.50	0.50	0.50
Account Clerk / Cashier	1.15	1.15	1.15	1.15
Department Total	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
<u>FISCAL SERVICES TOTAL</u>				
Full Time	11.90	12.90	12.90	12.90
Part Time	<u>1.05</u>	<u>1.15</u>	<u>1.15</u>	<u>1.10</u>
Total	<u>12.95</u>	<u>14.05</u>	<u>14.05</u>	<u>14.00</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>PUBLIC SAFETY MANAGEMENT</u>				
*** FULL TIME ***				
Director of Public Safety	1.00	1.00	1.00	1.00
Public Safety Captain	4.00	4.00	4.00	4.00
Executive Assistant I	1.00	1.00	1.00	1.00
Total	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
*** PART TIME ***				
Executive Assistant I	0.70	0.70	0.70	0.70
Department Total	<u>6.70</u>	<u>6.70</u>	<u>6.70</u>	<u>6.70</u>
<u>POLICE DIVISION</u>				
*** FULL TIME ***				
Police Sergeant	15.00	15.00	15.00	15.00
Computer Crimes Investigator	1.00	1.00	1.00	1.00
Police Officer	36.00	36.00	36.00	36.00
Civilian Booking Officer	1.00	1.00	1.00	1.00
FOIA Coordinator	-	1.00	1.00	1.00
Officer Manager	1.00	1.00	1.00	1.00
Department Assistant III	2.00	2.00	2.00	2.00
Police Desk Assistant	3.00	3.00	3.00	3.00
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Facility Maintenance Tech I	1.00	1.00	1.15	1.15
Total	<u>60.15</u>	<u>61.15</u>	<u>61.30</u>	<u>61.30</u>
*** PART TIME ***				
Police Desk Assistant	0.70	0.70	0.70	0.70
Police Cadet	5.15	4.77	4.77	4.77
Police Reserve Officer	1.35	1.30	1.36	1.36
School Crossing Guards	0.70	0.65	0.69	0.69
Custodian/Maintenance	0.70	0.70	0.70	0.70
Total	<u>8.60</u>	<u>8.12</u>	<u>8.22</u>	<u>8.22</u>
Department Total	<u>68.75</u>	<u>69.27</u>	<u>69.52</u>	<u>69.52</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>FIRE DIVISION</u>				
*** FULL TIME ***				
Fire Marshal	1.00	1.00	1.00	1.00
Training & Safety Officer	1.00	1.00	1.00	1.00
Fire Lieutenant	6.00	6.00	6.00	6.00
Firefighter - EMT	12.00	12.00	15.00	15.00
Facilities / Irrigation Supervisor	0.10	0.10	0.10	0.10
Facilities Maintenance Tech I	-	-	0.10	0.10
Total	<u>20.10</u>	<u>20.10</u>	<u>23.20</u>	<u>23.20</u>
*** PART TIME ***				
Part-Paid Firefighter Sergeant	3.00	3.00	3.00	3.00
Part-Paid Firefighter	27.00	27.00	27.00	27.00
Total	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>
Department Total	<u>50.10</u>	<u>50.10</u>	<u>53.20</u>	<u>53.20</u>
<u>PUBLIC SAFETY TOTAL</u>				
Full Time	86.25	87.25	90.50	90.50
Part-Paid Fire (Not @ FTE)	30.00	30.00	30.00	30.00
Part Time	9.30	8.82	8.92	8.92
Total	<u>125.55</u>	<u>126.07</u>	<u>129.42</u>	<u>129.42</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>STREETS DIVISION</u>				
*** FULL TIME ***				
Street & Vehicle Mntc Supervisor	1.00	1.00	1.00	1.00
Lead Supervisor	1.00	1.00	1.00	1.00
Supervisor	2.00	2.00	2.00	2.00
Coordinator - Sign & Paint	1.00	1.00	1.00	1.00
Coordinator - Storm Sewers	1.00	1.00	1.00	1.00
Office Manager	0.65	0.65	0.65	0.65
Heavy Equipment Operator	10.00	10.00	10.00	10.00
Equipment Operator	-	-	-	-
Facilities / Irrigation Supervisor	0.01	0.01	0.01	0.01
Facilities Maintenance Tech I	-	-	0.01	0.01
Total	<u>16.66</u>	<u>16.66</u>	<u>16.67</u>	<u>16.67</u>
*** PART TIME ***				
Infrastructure Worker	1.20	1.09	0.84	1.19
Department Total	<u>17.86</u>	<u>17.75</u>	<u>17.51</u>	<u>17.86</u>
<u>MANAGEMENT &amp; ENGINEERING</u>				
*** FULL TIME ***				
Transportation Services Director	1.00	1.00	1.00	1.00
Project Engineer	1.00	1.00	1.00	1.00
Staff Engineer	1.00	1.00	1.00	1.00
Officer Manager	0.35	0.35	0.35	0.35
Total	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>
*** PART TIME ***				
Technical Assistant	0.20	0.20	0.20	0.62
Department Total	<u>3.55</u>	<u>3.55</u>	<u>3.55</u>	<u>3.97</u>
<u>MUNICIPAL AIRPORT FACILITIES MANAGEMENT FUND</u>				
*** FULL TIME ***				
Operations Manager	0.20	-	-	-
*** PART TIME ***				
Department Assistant I	0.40	-	-	-
Department Total	<u>0.60</u>	<u>-</u>	<u>-</u>	<u>-</u>



<u>DEPARTMENT / POSITION</u>	<u>ACTUAL</u>			<u>APPROVED</u>
	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
<u>CENTRALIZED VEHICLE / EQUIPMENT FUND</u>				
*** FULL TIME ***				
Lead Mechanic	2.00	2.00	2.00	2.00
Mechanic / Fabricator	1.00	1.00	1.00	1.00
Equipment Mechanic II	4.00	5.00	6.00	6.00
Parts Mechanic	-	-	1.00	1.00
Facilities / Irrigation Supervisor	0.01	0.01	0.01	0.01
Facilities Maintenance Tech I	-	-	0.01	0.01
Total	<u>7.01</u>	<u>8.01</u>	<u>10.02</u>	<u>10.02</u>
*** PART TIME ***				
Administrative Aide I	0.70	0.70	0.70	0.70
Mechanic Assistant	1.40	1.39	1.39	1.39
Total	<u>2.10</u>	<u>2.09</u>	<u>2.09</u>	<u>2.09</u>
Department Total	<u>9.11</u>	<u>10.10</u>	<u>12.11</u>	<u>12.11</u>
<u>TRANSPORTATION TOTAL</u>				
Full Time	27.22	28.02	30.04	30.04
Part Time	3.90	3.38	3.13	3.90
Total	<u>31.12</u>	<u>31.40</u>	<u>33.17</u>	<u>33.94</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>PLANNING &amp; ZONING</u>				
*** FULL TIME ***				
City Planner	-	-	-	0.25
Community & Nghbr Svcs Director	0.25	0.25	0.25	0.10
Asst Community & Nghbr Svcs Director	0.10	0.10	0.10	0.05
Senior Planner	1.00	1.00	1.00	1.00
Municipal Planner	0.50	0.60	0.60	0.70
Department Assistant III	0.20	0.20	0.20	0.05
Department Assistant I	0.40	0.40	0.40	0.40
Total	<u>2.45</u>	<u>2.55</u>	<u>2.55</u>	<u>2.55</u>
*** PART TIME ***				
Preservation Planner	0.40	0.38	0.38	0.25
Department Total	<u>2.85</u>	<u>2.93</u>	<u>2.93</u>	<u>2.55</u>
<u>ENVIRONMENTAL HEALTH &amp; INSPECTIONS</u>				
*** FULL TIME ***				
Asst Community & Nghbr Svcs Director	0.30	0.30	0.30	0.30
Building Inspector / Zoning Administrator	0.40	0.40	0.40	0.25
Housing Inspector II	0.90	0.90	0.90	0.90
Housing Inspector I	2.00	2.00	2.00	2.00
Building Inspector I	0.05	0.05	0.05	0.05
Community Development Specialist	0.50	0.50	0.50	0.50
Department Assistant III	0.20	0.20	0.20	0.15
Department Assistant I	0.53	0.53	0.53	0.70
Department Total	<u>4.88</u>	<u>4.88</u>	<u>4.88</u>	<u>4.85</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>CONSTRUCTION INSPECTIONS</u>				
*** FULL TIME ***				
City Manager	0.05	0.05	0.05	0.05
City Planner	-	-	-	0.10
Community & Nghbr Svcs Director	0.30	0.30	0.30	0.10
Asst Community & Nghbr Svcs Director	0.40	0.40	0.40	0.60
Building Inspector / Zoning Administrator	0.60	0.60	0.60	0.75
Plumbing Inspector	1.00	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00	1.00
Housing Inspector II	0.10	0.10	0.10	0.10
Building Inspector I	0.95	0.95	1.95	1.95
Department Assistant III	0.40	0.40	0.40	0.75
Certified Permit Technician	1.00	1.00	1.00	1.00
Department Assistant I	0.60	0.60	0.60	0.50
Account Clerk / Cashier	0.10	0.10	0.10	0.10
<b>Total</b>	<b>6.50</b>	<b>6.50</b>	<b>7.50</b>	<b>8.00</b>
*** PART TIME ***				
Building Inspector	0.20	0.38	0.05	-
Clerical Assistant	0.90	0.55	0.59	0.89
Customer Service Rep	0.25	0.70	0.50	0.50
<b>Total</b>	<b>1.35</b>	<b>1.63</b>	<b>1.14</b>	<b>1.39</b>
<b>Department Total</b>	<b>7.85</b>	<b>8.13</b>	<b>8.64</b>	<b>9.39</b>
<u>HOUSING &amp; NEIGHBORHOODS</u>				
*** FULL TIME ***				
City Planner	-	-	-	0.05
Community & Nghbr Svcs Director	0.25	0.25	0.25	0.05
Asst Community & Nghbr Svcs Director	0.10	0.10	0.10	-
Municipal Planner	-	-	-	0.30
Department Assistant I	0.40	0.40	0.40	0.10
<b>Total</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.50</b>
*** PART TIME ***				
Technical Assistant	0.35	-	-	-
<b>Department Total</b>	<b>1.10</b>	<b>0.75</b>	<b>0.75</b>	<b>0.45</b>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>HOLLAND ENERGY FUND</u>				
*** FULL TIME ***				
Sustainability Coordinator	-	-	-	0.67
<u>SOLID WASTE RECYCLING</u>				
*** FULL TIME ***				
City Planner	0.20	0.20	0.20	0.10
Community & Nghbr Svcs Director	0.20	0.20	0.20	0.10
Asst Community & Nghbr Svcs Director	0.10	0.10	0.10	0.05
Sustainability Manager	0.25	0.50	0.50	0.50
Community Development Specialist	0.20	0.20	0.20	0.20
Sustainability Coordinator	0.30	-	-	0.33
Department Assistant III	0.20	0.20	0.20	0.05
Department Assistant I	0.07	0.07	0.07	0.30
Department Total	1.52	1.47	1.47	1.63
<u>COMMUNITY &amp; NEIGHBORHOOD SERVICES TOTAL</u>				
Full Time	16.10	16.15	17.15	18.20
Part Time	2.10	2.01	1.52	1.64
Total	18.20	18.16	18.67	19.84

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>CITY HALL &amp; GROUNDS</u>				
*** FULL TIME ***				
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Facilities Maintenance Tech I	-	-	0.15	0.15
Total	0.15	0.15	0.30	0.30
*** PART TIME ***				
Facilities Maintenance	-	-	-	0.48
Department Total	0.15	0.15	0.30	0.78
<u>CEMETERY</u>				
*** FULL TIME ***				
Parks & Recreation Director	0.20	0.20	0.20	0.20
Deputy Parks & Recreation Director	0.50	0.50	0.50	0.50
Supervisor	0.50	-	-	-
Facilities / Irrigation Supervisor	0.05	0.05	0.05	0.05
Facilities Maintenance Tech I	-	-	0.05	0.05
Cemetery Supervisor	-	-	-	1.00
Cemetery Maintenance II	1.00	1.00	1.00	1.00
Laborer II	0.50	0.50	0.50	-
Parks, Cemetery, Rec Maintenance	-	-	1.32	1.32
Cemetery Grounds Keeper	-	-	-	1.00
Department Assistant II	1.00	1.00	1.00	1.00
Total	3.75	3.25	4.62	6.12
*** PART TIME ***				
Grounds Maintenance	2.10	1.92	1.92	1.78
Department Total	5.85	5.17	6.54	7.90

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>RECREATION</u>				
*** FULL TIME ***				
Recreation Deputy Director	-	1.00	1.00	1.00
Recreation Manager	1.00	-	-	-
Recreation Coordinator II	-	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
Department Assistant II	1.00	1.00	1.00	1.00
Athletic Field Specialist			1.00	1.00
Rec Programmer/Event Coordinator	0.75	0.80	0.80	0.80
Recreation Maintenance Supervisor	1.00	1.00	1.00	1.00
Recreation Maintenance Assistant	1.00	1.00	-	-
Facilities / Irrigation Supervisor	0.16	0.16	0.16	0.16
Facilities Maintenance Tech I	-	-	0.16	0.16
Parks, Cemetery, Rec Maintenance	-	-	1.32	1.32
<b>Total</b>	<b>5.91</b>	<b>6.96</b>	<b>8.44</b>	<b>8.44</b>
*** PART TIME ***				
Recreation Program Assistant	0.60	0.63	0.63	0.48
Intern	0.25	0.25	0.24	0.24
<b>Total</b>	<b>0.85</b>	<b>0.88</b>	<b>0.87</b>	<b>0.72</b>
<b>Department Total</b>	<b>6.76</b>	<b>7.84</b>	<b>9.31</b>	<b>9.16</b>
<u>PARKS</u>				
*** FULL TIME ***				
Parks & Recreation Director	0.80	0.80	0.80	0.80
Deputy Parks & Recreation Director	0.50	0.50	0.50	0.50
Forestry Supervisor	1.00	1.00	1.00	1.00
Facilities / Irrigation Supervisor	0.10	0.10	0.10	0.10
Irrigation Technician	1.00	1.00	1.00	1.00
Tree Specialist	-	1.00	1.00	1.00
Parks Specialist	-	1.00	1.00	1.00
Tree Trimmer I	2.00	2.00	2.00	2.00
Greenhouse Specialist	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	-	-	-
Laborer II	0.50	0.50	0.50	-
Parks, Cemetery, Rec Maintenance	-	-	1.36	1.36
Skilled Grounds Keeper	1.00	1.00	-	-
Department Assistant II	1.00	1.00	1.00	1.00
Facility Maintenance Tech I	1.00	1.00	0.10	0.10
<b>Total</b>	<b>10.90</b>	<b>11.90</b>	<b>11.36</b>	<b>10.86</b>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>PARKS</u>				
*** PART TIME ***				
Grounds Maintenance	7.10	6.20	4.75	4.07
Tree Trimmer	2.50	1.11	0.24	0.24
Greenhouse	1.55	2.50	2.10	1.54
Security Maintenance	0.40	0.40	0.40	0.40
General Maintenance	4.50	3.98	2.63	2.20
Total	<u>16.05</u>	<u>14.19</u>	<u>10.12</u>	<u>8.45</u>
Department Total	<u>26.95</u>	<u>26.09</u>	<u>21.48</u>	<u>19.31</u>
 <u>DEGRAAF NATURE CENTER</u>				
*** FULL TIME ***				
Facilities / Irrigation Supervisor	0.02	0.02	0.02	0.02
Facilities Maintenance Tech I	-	-	0.02	0.02
Total	<u>0.02</u>	<u>0.02</u>	<u>0.04</u>	<u>0.04</u>
 *** PART TIME ***				
Grounds Maintenance	<u>0.35</u>	<u>0.32</u>	<u>0.31</u>	<u>0.24</u>
Department Total	<u>0.37</u>	<u>0.34</u>	<u>0.35</u>	<u>0.28</u>
 <u>HOLLAND HISTORICAL TRUST</u>				
*** FULL TIME ***				
Director	1.00	1.00	1.00	1.00
Registrar	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	-
Exhibits & Visitor Services Coordinator	1.00	-	-	-
Exhibits Coordinator	-	1.00	1.00	1.00
Education & Volunteer Coordinator	1.00	1.00	1.00	1.00
Education & Community Program Manager	1.00	1.00	1.00	1.00
Development / Communications Manager	1.00	1.00	1.00	1.00
Admin Assistant	-	-	-	1.00
Total	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>HOLLAND HISTORICAL TRUST</u>				
*** PART TIME ***				
Museum Attendant	0.30	0.30	0.30	0.30
Accountant	-	-	-	0.50
Facility Manager	0.30	0.30	0.30	0.30
Facilities / Maintenance	0.37	0.37	0.37	0.37
Visitor Services Coordinator	0.60	0.60	0.60	0.60
Archives Assistant	0.50	0.50	0.50	0.50
Social Media Assistant	-	0.25	0.25	-
Development Assistant	-	0.50	0.50	-
Total	<u>2.07</u>	<u>2.82</u>	<u>2.82</u>	<u>2.57</u>
Department Total	<u>9.07</u>	<u>9.82</u>	<u>9.82</u>	<u>9.57</u>
<u>PARKS &amp; RECREATION TOTAL</u>				
Full Time	27.73	29.28	31.76	32.76
Part Time	<u>21.42</u>	<u>20.13</u>	<u>16.04</u>	<u>14.24</u>
Total	<u>49.15</u>	<u>49.41</u>	<u>47.80</u>	<u>47.00</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>8TH STREET MARKET</u>				
*** FULL TIME ***				
PSD Marketing & Promotions Coordinator	0.10	0.10	0.10	0.10
Rec Programmer / Event Coordinator	0.12	0.10	0.10	0.10
Programming and Events Coordinator	-	-	0.20	0.20
Total	0.22	0.20	0.40	0.40
*** PART TIME ***				
Market Manager	0.55	0.50	0.50	0.50
Assistant Market Master	0.35	0.50	0.50	0.50
Marketing Coordinator	0.20	-	-	-
Event Coordinator	0.15	-	-	-
Intern	0.05	0.05	0.05	0.05
Market Ambassador	0.15	-	-	-
Total	1.45	1.05	1.05	1.05
Department Total	1.67	1.25	1.45	1.45
<u>DOWNTOWN PUBLIC PARKING</u>				
*** FULL TIME ***				
Downtown Development Coordinator	0.40	0.40	0.40	0.40
Facilities / Irrigation Supervisor	0.02	0.02	0.02	0.02
Facilities Maintenance Tech I	-	-	0.02	0.02
Total	0.42	0.42	0.44	0.44
*** PART TIME ***				
Administrative Aide I	0.38	0.36	0.36	0.36
Department Total	0.80	0.78	0.80	0.80
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
Downtown Development Coordinator	0.60	0.60	0.60	0.60
Facilities / Irrigation Supervisor	0.05	0.05	0.05	0.05
Facilities Maintenance Tech I	-	-	0.05	0.05
Total	0.70	0.70	0.75	0.75

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>				
*** PART TIME ***				
Administrative Aide I	0.15	0.13	0.13	0.13
Maintenance	0.30	0.18	0.18	0.18
Total	0.45	0.31	0.31	0.31
Department Total	1.15	1.01	1.06	1.06
<u>DOWNTOWN PRINCIPAL SHOPPING DISTRICT</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
PSD Marketing & Promotions Coordinator	0.90	0.90	0.90	0.90
Rec Programmer / Event Coordinator	0.13	0.10	0.10	0.10
Programming and Events Coordinator			0.20	0.20
Total	1.08	1.05	1.25	1.25
*** PART TIME ***				
Administrative Aide I	0.10	0.12	0.12	0.12
Event Coordinator	0.35	-	-	-
Marketing Coordinator	0.05	-	-	-
Event Planning Intern	-	0.05	0.05	0.05
Total	0.50	0.17	0.17	0.17
Department Total	1.58	1.22	1.42	1.42
<u>WINDMILL ISLAND GARDENS</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
Windmill Island Development Manager	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00
Programming and Events Coordinator	-	-	0.60	0.60
Facilities / Irrigation Supervisor	0.03	0.03	0.03	0.03
Facilities Maintenance Tech I	-	-	0.03	0.03
Total	2.08	2.08	2.71	2.71



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>WINDMILL ISLAND GARDENS</u>				
*** PART TIME ***				
Tulip Time Worker	0.70	0.72	0.72	0.72
Event Organizer	0.70	0.72	0.72	0.86
Grounds Maintenance	5.40	5.37	5.37	5.46
Program Coordinator	1.00	1.00	-	-
Greeter / Guide	5.15	5.14	5.14	4.86
Clerical	1.00	1.00	1.00	1.00
Windmill Operator	-	1.08	1.08	1.08
Total	<u>13.95</u>	<u>15.03</u>	<u>14.03</u>	<u>13.98</u>
Department Total	<u>16.03</u>	<u>17.11</u>	<u>16.74</u>	<u>16.69</u>
<u>CIVIC CENTER PLACE</u>				
*** FULL TIME ***				
Assistant City Manager	0.05	0.05	0.05	0.05
Facilities / Irrigation Supervisor	0.15	0.15	0.15	0.15
Facilities Maintenance Tech I	-	-	0.15	0.15
Total	<u>0.20</u>	<u>0.20</u>	<u>0.35</u>	<u>0.35</u>
<u>DOWNTOWN GROUP TOTAL</u>				
Full Time	4.70	4.65	5.90	5.90
Part Time	<u>16.73</u>	<u>16.92</u>	<u>15.92</u>	<u>15.87</u>
Total	<u>21.43</u>	<u>21.57</u>	<u>21.82</u>	<u>21.77</u>

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>ELECTRIC PRODUCTION</u>				
*** FULL TIME ***				
Electric Production Engineer	1.00	1.00	1.00	1.00
Electric Production Engineering Supervisor	1.00	1.00	1.00	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 <sup>(1)</sup>	3.00	3.00	3.00	3.00
Lead Plant Operator	4.00	4.00	4.00	4.00
Maintenance Planner	1.00	1.00	1.00	1.00
Mechanical Maintenance <sup>(1)</sup>	3.00	3.00	3.00	3.00
Plant Operator <sup>(1)</sup>	11.00	10.00	10.00	10.00
Stockkeeper	1.00	1.00	1.00	1.00
Utility - Electric Production	1.00	1.00	1.00	1.00
Department Total	<u>29.00</u>	<u>28.00</u>	<u>28.00</u>	<u>28.00</u>
<u>ELECTRIC TRANSMISSION &amp; DISTRIBUTION</u>				
*** FULL TIME ***				
Electric Dispatch Coordinator	1.00	1.00	1.00	1.00
Electric Distribution Engineer	1.00	1.00	1.00	1.00
Electric Distribution Engineering Specialist	3.00	3.00	3.00	3.00
Electric Distribution Planner	-	1.00	1.00	1.00
Electric Distribution Technician <sup>(1)</sup>	3.00	3.00	3.00	4.00
Electric Engineering Supervisor	1.00	1.00	1.00	1.00
Electric Distribution Superintendent	1.00	1.00	1.00	1.00
GIS Specialist <sup>(2)</sup>	-	-	0.40	0.40
Lead Lineworker	3.00	2.00	2.00	2.00
Line Crew Supervisor	1.00	1.00	1.00	1.00
Lineworker <sup>(1)</sup>	8.00	9.00	9.00	10.00
Operations & Metering Supervisor	1.00	1.00	1.00	1.00
System Engineer	1.00	1.00	1.00	1.00
System Operations Technician <sup>(3)</sup>	5.00	5.00	5.00	6.00
Vegetation Management Technician	1.00	1.00	1.00	1.00
Department Total	<u>30.00</u>	<u>31.00</u>	<u>31.40</u>	<u>34.40</u>
Total	<u>59.00</u>	<u>59.00</u>	<u>59.40</u>	<u>62.40</u>

<sup>(1)</sup> Includes apprentices in this job classification.

<sup>(2)</sup> One GIS Specialist is allocated 20% Broadband; 40% Electric Distribution; 40% W/WW Services

<sup>(3)</sup> Long-term staffing target is 5 FTEs; FY24 increase is related to succession preparation efforts

# UTILITY SERVICES – WATER & WASTEWATER

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>WATER RECLAMATION (WASTEWATER TREATMENT)</u>				
*** FULL TIME ***				
Environmental Compliance Supervisor	1.00	1.00	1.00	1.00
Industrial Electrician <sup>(1)</sup>	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 <sup>(2)</sup>	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
Department Total	<u>18.25</u>	<u>18.25</u>	<u>18.25</u>	<u>18.25</u>
<u>WATER TREATMENT</u>				
*** FULL TIME ***				
Industrial Electrician <sup>(1)</sup>	1.10	1.10	1.10	1.10
Lead Maintenance - WTP	1.00	1.00	1.00	1.00
Operations & Maintenance Supervisor - WTP	1.00	1.00	1.00	1.00
Plant Operator - WTP	5.00	5.00	6.00	6.00
Process Engineer <sup>(2)</sup>	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	1.00	1.00	-	-
Department Total	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>

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

<sup>(2)</sup> Process Engineer is allocated 40% WRF; 60% WTP.

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>WATER DISTRIBUTION / WASTEWATER COLLECTION</u>				
*** FULL TIME ***				
Civil Engineer / Asset Management <sup>(1)</sup>	1.00	1.00	1.00	1.00
Engineering Field Technician <sup>(2)</sup>	2.00	2.00	2.00	2.00
GIS Specialist	1.00	1.00	1.40	1.40
Industrial Electrician <sup>(3)</sup>	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 <sup>(4)</sup>	8.00	8.00	8.00	7.00
Service Supervisor	1.00	1.00	1.00	1.00
Service Technician <sup>(4)</sup>	2.00	2.00	2.00	3.00
W / WW Civil Engineer	1.00	1.00	1.00	1.00
W / WW Service Coordinator	1.00	1.00	2.00	2.00
W / WW Engineering Specialist	1.00	1.00	1.00	1.00
W / WW Engineering Supervisor	-	-	-	1.00
W / WW Superintendent	1.00	1.00	1.00	1.00
Total	<u>23.25</u>	<u>23.25</u>	<u>24.65</u>	<u>25.65</u>
*** PART TIME ***				
Programs Assistant	-	0.50	-	-
Department Total	<u>23.25</u>	<u>23.75</u>	<u>24.65</u>	<u>25.65</u>
<u>WATER &amp; WASTEWATER UTILITY TOTAL</u>				
Full Time	53.00	53.00	54.40	55.40
Part Time	-	0.50	-	-
Total	<u>53.00</u>	<u>53.50</u>	<u>54.40</u>	<u>55.40</u>

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

<sup>(2)</sup> Engineering Field Technician job classification is grandfathered; replaced with Service Technician

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

<sup>(4)</sup> Includes apprentices in this job classification.

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>BROADBAND SERVICES</u>				
*** FULL TIME ***				
Broadband Billing Support <sup>(1)</sup>	0.00	0.00	0.00	1.00
Broadband Customer Service Support <sup>(1)</sup>	0.00	0.00	0.00	1.00
Broadband Field Technician <sup>(1)</sup>	0.00	0.00	0.00	2.00
Broadband Services Coordinator <sup>(2)</sup>	-	0.70	0.70	0.70
Broadband Services Scheduler/Planner <sup>(1)</sup>	-	-	-	1.00
Broadband Services Superintendent <sup>(2)</sup>	0.65	0.65	0.65	0.65
Broadband Services Supervisor <sup>(3)</sup>	-	-	1.00	1.00
GIS Specialist <sup>(4)</sup>	-	-	0.20	0.20
Network Engineer <sup>(2)</sup>	0.70	0.70	0.70	0.70
Network Specialist <sup>(2)</sup>	0.80	0.80	0.80	0.80
Outside Plant (OSP) Engineer <sup>(2)</sup>	0.80	0.80	0.80	0.80
Systems Specialist <sup>(2)</sup>	0.80	0.80	0.80	0.80
Department Total	<u>3.75</u>	<u>4.45</u>	<u>5.65</u>	<u>10.65</u>
<u>BROADBAND UTILITY TOTAL</u>				
Full Time	<u>3.75</u>	<u>4.45</u>	<u>5.65</u>	<u>10.65</u>
Total	<u>3.75</u>	<u>4.45</u>	<u>5.65</u>	<u>10.65</u>

<sup>(1)</sup> Broadband Services will be in a growth transition in FY24; Positions will be filled as growth dictates.

<sup>(2)</sup> Allocated between Broadband and Business Services - Information Technology.

<sup>(3)</sup> Position added 11/2022 following bond approval.

<sup>(4)</sup> One GIS Specialist is allocated 20% Broadband; 40% Electric Distribution; 40% W/WW Services.

# UTILITY SERVICES – ADMINISTRATION & GENERAL

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>ADMINISTRATION</u>				
*** FULL TIME ***				
Administrative Specialist	1.00	1.00	1.00	1.00
Business Strategy Analyst	1.00	1.00	1.00	1.00
Communications Manager	-	-	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00
Education and Visitor Programs Specialist <sup>(1)</sup>	1.00	1.00	1.00	1.00
General Manager	1.00	1.00	1.00	1.00
Operations Director	1.00	1.00	1.00	1.00
Power Resources Planning Specialist	-	-	-	1.00
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
Department Total	<u>9.00</u>	<u>9.00</u>	<u>10.00</u>	<u>11.00</u>

<sup>(1)</sup> Moved from Customer Solutions in FY23.

## BUSINESS SERVICES - HUMAN RESOURCES & REGULATORY COMPLIANCE

*** FULL TIME ***				
Business Services Director	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Records and Info. Management Specialist	1.00	1.00	1.00	1.00
Regulatory Compliance Specialist	1.00	1.00	1.00	1.00
Safety & Regulatory Compliance Manager	1.00	1.00	1.00	1.00
Safety Program Coordinator	1.00	1.00	1.00	-
Safety Specialist	1.00	1.00	1.00	2.00
Department Total	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

# UTILITY SERVICES—ADMINISTRATION & GENERAL

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>BUSINESS SERVICES - INFORMATION TECHNOLOGY</u>				
*** FULL TIME ***				
Broadband Service Coordinator <sup>(1)</sup>	-	0.30	0.30	0.30
Broadband Services Superintendent <sup>(1)</sup>	0.35	0.35	0.35	0.35
Business Systems Specialist	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00
Information Systems Infrastructure Spec	1.00	2.00	2.00	2.00
Information Technology Manager	1.00	1.00	1.00	1.00
Information Technology Security Specialist	1.00	1.00	1.00	1.00
Network Engineer <sup>(1)</sup>	0.30	0.30	0.30	0.30
Network Specialist <sup>(1)</sup>	0.20	0.20	0.20	0.20
Outside Plant (OSP) Engineer <sup>(1)</sup>	0.20	0.20	0.20	0.20
Systems Specialist <sup>(1)</sup>	0.20	0.20	0.20	0.20
Programmer / Analyst	1.00	1.00	1.00	1.00
Computer Systems Specialist	1.00	-	-	-
Department Total	<u>8.25</u>	<u>8.55</u>	<u>8.55</u>	<u>8.55</u>

<sup>(1)</sup> Allocated between Broadband and Business Services

## 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
Inventory & Facilities Specialist	1.00	1.00	1.00	1.00
Utility I	1.00	1.00	1.00	1.00
Utility I - Warehouse & Facilities	1.00	1.00	1.00	1.00
Utility II - Warehouse	1.00	1.00	1.00	1.00
Warehouse & Facilities Manager	1.00	1.00	1.00	1.00
Courier	1.00	-	-	-
Department Total	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

# UTILITY SERVICES—ADMINISTRATION & GENERAL

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>CUSTOMER SOLUTIONS</u>				
*** 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	1.00	1.00	1.00	1.00
Customer Programs Coordinator <sup>(1)</sup>	2.00	2.00	2.00	3.00
Customer Service Manager	1.00	1.00	1.00	1.00
Customer Services Representative	6.00	6.00	6.00	6.00
Customer Solutions Senior Manager	1.00	1.00	1.00	1.00
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
<b>Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>
*** PART TIME ***				
Admin. Assistant - Conservation Programs	0.50	0.50	0.50	0.50
<b>Department Total</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>	<b>18.50</b>

<sup>(1)</sup> Additional Programs Coordinator hired mid-year for Broadband support.

## FINANCE & ACCOUNTING

\*\*\* FULL TIME \*\*\*

Accounting Manager	1.00	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	1.00	1.00
General Accountant	3.00	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
<b>Total</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

# UTILITY SERVICES—ADMINISTRATION & GENERAL

DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
*** PART TIME ***				
Billing & Payroll Specialist	0.50	-	-	-
Department Total	<u>10.50</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>
 <u>ADMINISTRATION &amp; GENERAL TOTAL</u>				
Full Time	59.25	60.55	61.55	63.55
Part Time	1.00	0.50	0.50	0.50
Total	<u>60.25</u>	<u>61.05</u>	<u>62.05</u>	<u>64.05</u>
 <u>UTILITY SERVICES TOTAL</u>				
Full Time	175.00	177.00	181.00	192.00
Part Time	1.00	1.00	0.50	0.50
Total	<u>176.00</u>	<u>178.00</u>	<u>181.50</u>	<u>192.50</u>



DEPARTMENT / POSITION	ACTUAL			APPROVED
	FY 2021	FY 2022	FY 2023	FY 2024
<u>TECHNOLOGY SERVICES</u>				
*** FULL TIME ***				
Assistant City Manager	0.20	0.20	0.20	0.20
Technology Services Manager	1.00	1.00	1.00	1.00
Sr. Network Systems Specialist	1.00	1.00	1.00	1.00
Technical Support - GIS	1.00	1.00	1.00	1.00
Technology Specialist	1.00	1.00	1.00	1.00
Department Total	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>
<u>INTERNAL SERVICES GROUP TOTAL</u>				
Full Time	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>
Total	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>

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.

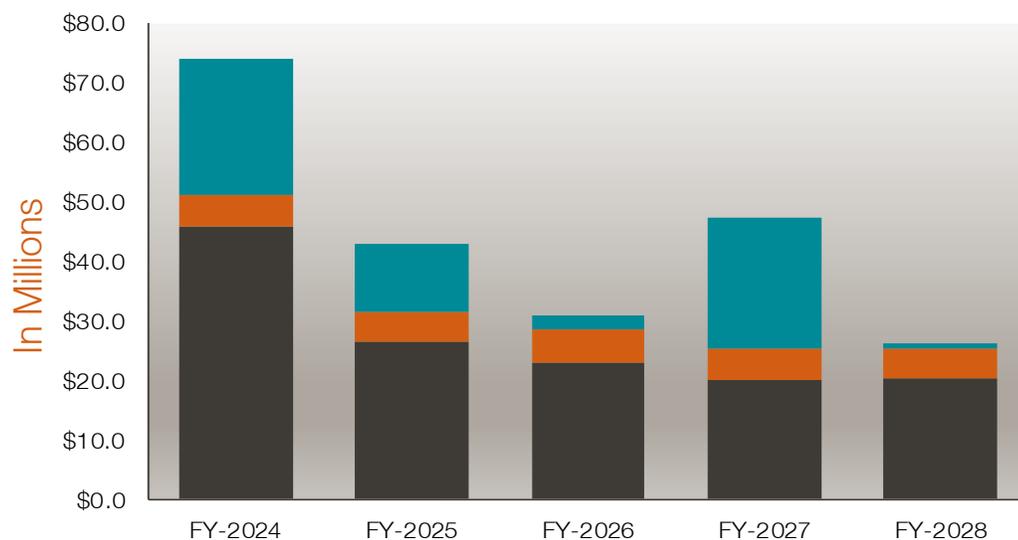
## Capital Program Organization

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-2024	FY-2025	FY-2026	FY-2027	FY-2028	Total
Utilities	45,727,315	26,512,094	22,823,240	20,003,737	20,416,968	135,483,354
Streets	5,484,105	4,867,000	5,682,334	5,419,750	4,747,000	26,200,189
MCIF	22,895,000	11,475,339	2,415,000	21,800,000	1,145,000	59,730,339
<b>Total Capital Projects</b>	<b>\$ 74,106,420</b>	<b>\$ 42,854,433</b>	<b>\$ 30,920,574</b>	<b>\$ 47,223,487</b>	<b>\$ 26,308,968</b>	<b>\$221,413,882</b>

## 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:

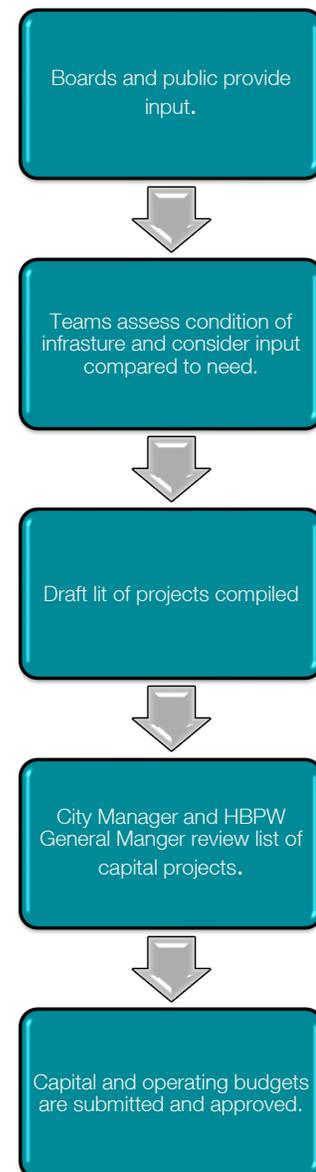
- ✓ Annually, citizens can share ideas and concerns regarding current issues and capital needs during Coffee with Council.
- ✓ Departments work with the Assistant City Manager annually to develop a list of projects, ranking them in order of priority according to need, financial resources, historical 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 HPBW 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 2023.





## 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. As 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 document 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 the primary focus of the long-term forecast as a portion of the funding is derived from the General Fund and the City’s general property tax millage. As such, the complete 10 year summary is presented to coincide with the forecast timeframe, followed by individual project information for the first five budget years.

### MCIF Ten Year Summary

	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033
	Budget	Potential	Potential	Potential	Potential	Potential	Potential	Potential	Potential	Potential
-- ESTIMATED BEGINNING FUND BALANCE AT JULY 1 --										
Total Fund Balance, July 1	\$ 22,148,933	\$ 15,130,256	\$ 9,516,219	\$ 9,295,996	\$ 4,580,672	\$ 4,368,662	\$ 4,572,306	\$ 4,581,687	\$ 4,556,893	\$ 4,518,011
-- FINANCING SOURCES --										
Property Tax & Assessments	4,201,991	575,427	520,833	656,320	661,890	667,544	423,282	429,106	435,018	441,018
Grants/Donations	7,910,000	3,050,000	-	75,000	-	50,000	25,000	50,000	-	75,000
Bonds	-	-	-	15,000,000	-	-	-	-	-	-
Other	3,764,332	2,235,875	1,673,945	1,353,355	271,100	271,100	271,100	271,100	271,100	271,100
Total Financing Sources	15,876,323	5,861,302	2,194,778	17,084,675	932,990	988,644	719,382	750,206	706,118	787,118
-- FINANCING USES --										
Management & Administration	150,000	100,000	25,000	75,000	25,000	25,000	75,000	25,000	25,000	75,000
Downtown Group	8,500,000	35,000	175,000	385,000	175,000	35,000	175,000	35,000	175,000	35,000
Public Safety	10,075,000	6,580,339	1,075,000	50,000	300,000	25,000	25,000	175,000	25,000	275,000
Parks & Recreation	2,355,000	4,155,000	870,000	21,100,000	505,000	485,000	295,000	350,000	355,000	350,000
Transportation	425,000	475,000	105,000	50,000	25,000	50,000	25,000	50,000	25,000	50,000
Community & Neighborhood Svcs	1,290,000	30,000	65,000	40,000	15,000	65,000	15,000	40,000	40,000	40,000
Other	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Financing Uses	22,895,000	11,475,339	2,415,000	21,800,000	1,145,000	785,000	710,000	775,000	745,000	925,000
-- ESTIMATED ENDING FUND BALANCE AT JUNE 30 --										
Total Fund Balance, June 30	\$ 15,130,256	\$ 9,516,219	\$ 9,295,996	\$ 4,580,672	\$ 4,368,662	\$ 4,572,306	\$ 4,581,687	\$ 4,556,893	\$ 4,518,011	\$ 4,380,128

### 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 2024	FY 2025	FY 2026	FY 2027	FY 2028
MCIF	Advanced Planning	320	125,000	75,000	25,000	50,000	-
MCIF	Fleet Electrification	321	25,000	25,000	25,000	25,000	25,000
MCIF	Signage	322	25,000	10,000	25,000	10,000	-
MCIF	Brick Pavers and Streetscape	323	350,000	300,000	25,000	400,000	25,000
MCIF	Ice Rink Construction	324	8,000,000				
MCIF	Facility Maintenance	325	1,775,000	330,000	355,000	165,000	310,000
MCIF	Fire Station Additions/Renovations	326	10,000,000	6,330,339	-	-	-
MCIF	Radio Replacement	327	50,000	50,000	-	-	-
MCIF	Police Department Technology	328	25,000	-	25,000	-	25,000
MCIF	Fire Engine	329			900,000		
MCIF	Fire Boat	330	-	-	125,000	-	-
MCIF	Public Safety Siren Replacement	331			25,000		
MCIF	Fire Air Pack Replacement	332	-	-	-	-	250,000
MCIF	Shooting Range Sound Dampening	333	-	-	-	25,000	25,000
MCIF	City Hall Renovations	334	425,000	425,000	-	-	-
MCIF	Civic Center Maintenance	335	100,000	165,000	25,000	50,000	225,000
MCIF	Lakeview School Park	336	300,000	-	-	-	-
MCIF	Park Maintenance	337	375,000	75,000	200,000	100,000	100,000
MCIF	Maplewood Park	338	100,000	90,000	500,000		
MCIF	Moran Park	339	95,000	50,000	60,000	-	60,000
MCIF	Pump Cycle Track	340		25,000			
MCIF	Van Raalte Trails	341		75,000			
MCIF	Centennial Park	342	25,000	-	-	-	-
MCIF	Heinz Boardwalk	343	25,000	-	-	25,000	-
MCIF	Kollen Park Outdoor Performance Facility	344		3,000,000			
MCIF	Playground Maintenance	345	-	75,000	-	75,000	-



Type	Project Description	Page	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
MCIF	Cemetery Additions	346				750,000	
MCIF	Relocate Old Greenhouse	347	350,000	-	-	-	-
MCIF	Parks Master Plan	348	50,000	-	-	-	-
MCIF	Recreation Center Planning/ Construction	349		100,000		20,000,000	
MCIF	Window on the Waterfront Park	350	25,000	-	-	25,000	-
MCIF	Waterfront Holland Public Improvements	351	150,000				
MCIF	Heavy Duty Hoist	352	200,000				
MCIF	Pedestrian Light Replacement	353	200,000	175,000			
MCIF	Tree Replacement	354	50,000	50,000	50,000	50,000	50,000
MCIF	Sidewalk Fund Repairs	355	50,000	50,000	50,000	50,000	50,000
MCIF TOTAL			22,895,000	11,475,339	2,415,000	21,800,000	1,145,000

## PROJECT: ADVANCED PLANNING

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



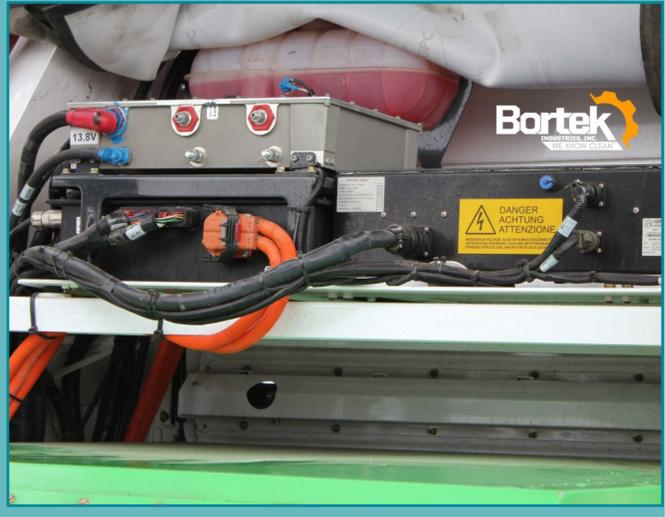
Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Special Planning Funds: New Projects	50,000	-	-	50,000	-	100,000
Regional Initiatives	75,000	75,000	-	-	-	150,000
Kensington Park Planning	-	-	25,000	-	-	25,000
Total	125,000	75,000	25,000	50,000	-	275,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	125,000	75,000	25,000	50,000	-	275,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Planning does not impact the operating budget.	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	N/A
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## PROJECT: FLEET ELECTRIFICATION

Description: This project will use funds to facilitate electric vehicles, tools, and mowers to help reduce the City's carbon footprint by moving away from gas powered engines to electric.



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Fleet Electrification	25,000	25,000	25,000	25,000	25,000	125,000
Total	25,000	25,000	25,000	25,000	25,000	125,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	25,000	25,000	25,000	25,000	25,000	125,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduction in gas purchased, less the additional electricity to charge vehicles and equipment.	(\$3,000)	(\$3,000)	(\$4,000)	(\$5,000)	(\$5,000)	(\$20,000)

<b>Community Energy Plan (Sustainability) Options</b>	Purchase electric vehicles and equipment that are viable alternatives to gas powered to reduce the City's carbon footprint.
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## PROJECT: SIGNAGE

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Downtown Wayfinding Signs	-	10,000	-	10,000	-	20,000
General Wayfinding Signs	25,000		25,000			50,000
Total	25,000	10,000	25,000	10,000	-	70,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	25,000	10,000	25,000	10,000	-	70,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>Total</u>
No impact on operating budgets.	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project if applicable.
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## PROJECT: BRICK PAVERS AND STREETScape

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Streetscape Refreshment	350,000	-	-	350,000	-	700,000
Brick Pavers/Snowmelt Planning	-	-	25,000	-	25,000	50,000
Snowmelt Repairs	-	25,000	-	25,000	-	50,000
Snowmelt Projects	-	25,000	-	25,000	-	50,000
Snowmelt Repairs—River Ave	-	250,000	-	-	-	250,000
Total	350,000	300,000	25,000	400,000	25,000	1,100,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	350,000	300,000	25,000	400,000	25,000	1,100,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced need for maintenance and repair.	(\$1,000)	(\$2,000)	(\$2,800)	(\$4,000)	(\$4,000)	(\$13,800)

<b>Community Energy Plan (Sustainability) Options</b>	We will research sustainable materials to use in the project if applicable.
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## PROJECT: ICE RINK CONSTRUCTION

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Ice Rink Construction	8,000,000	-	-	-	-	8,000,000
Total	8,000,000	-	-	-	-	8,000,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	8,000,000	-	-	-	-	8,000,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
An additional facility increases the need for staffing and other expenses related to maintaining it.	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>Total</u>
	\$75,000	\$78,000	\$81,900	\$86,000	\$90,300	\$411,200
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project if applicable.					

## PROJECT: FACILITY MAINTENANCE

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Downtown Parking Lot Paving	150,000	-	150,000	-	150,000	450,000
Police Building Maintenance	-	25,000	-	25,000	-	50,000
Police Building Roof Replacement	-	175,000	-	-	-	175,000
DeGraaf Nature Center Maintenance	250,000	25,000	10,000	-	10,000	295,000
Facilities Maintenance	75,000	50,000	75,000	75,000	100,000	375,000
Greenhouse Maintenance	10,000	-	-	-	10,000	20,000
Transportation Roof Maintenance	-	-	80,000	-	-	80,000
Transportation Building Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
Holland Museum Repairs	1,250,000	25,000	10,000	25,000	10,000	1,320,000
Cappon and Settlers House Repairs	15,000	5,000	5,000	15,000	5,000	45,000
<b>Total</b>	<b>1,775,000</b>	<b>330,000</b>	<b>355,000</b>	<b>165,000</b>	<b>310,000</b>	<b>2,935,000</b>
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	1,775,000	330,000	355,000	165,000	310,000	2,935,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
The initial maintenance cost paid for by MCIF will reduce the cost of repairs to the other funds.	(\$30,000)	(\$33,000)	(\$36,300)	(\$39,900)	(\$43,900)	(\$183,100)
<b>Community Energy Plan (Sustainability) Options</b>	We will research sustainable materials to use in the project if applicable.					

## PROJECT: FIRE STATION ADDITIONS/RENOVATIONS

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Fire Station Additions/ Renovations	10,000,000	6,330,339	-	-	-	16,330,339
Total	10,000,000	6,330,339	-	-	-	16,330,339
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Debt Service/Bonds	10,000,000	6,330,339	-	-	-	16,330,339

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced maintenance cost associated with aging buildings.	(\$2,000)	(\$5,700)	(\$8,500)	(\$9,000)	(\$9,400)	(\$34,600)

<b>Community Energy Plan (Sustainability) Options</b>	We will take LEED and Energy Star practices into consideration with any new construction.
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## PROJECT: RADIO REPLACEMENT

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



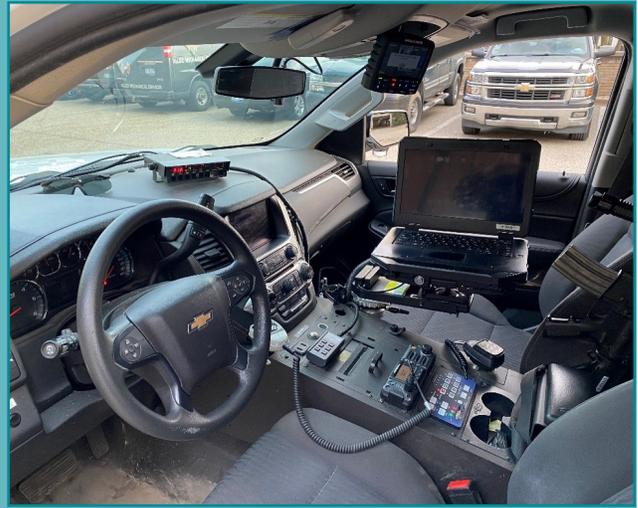
Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Public Safety Radio Replacement	50,000	50,000	-	-	-	100,000
Total	50,000	50,000	-	-	-	100,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	50,000	50,000	-	-	-	100,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced maintenance costs.	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$2,500)

Community Energy Plan (Sustainability) Options	We will add to our research list for added sustainable options.
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## PROJECT: POLICE DEPARTMENT 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Technology	25,000	-	25,000	-	25,000	75,000
Total	25,000	-	25,000	-	25,000	75,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	25,000	-	25,000	-	25,000	75,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced need for repairs and lower electricity costs.	(\$1,000)	(\$1,000)	(\$1,500)	(\$1,500)	(\$2,000)	(\$5,500)

Community Energy Plan (Sustainability) Options	We will look for options with Energy Star qualifications.
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## PROJECT: FIRE ENGINE

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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Fire Engine	-	-	900,000	-	-	900,000
Total	-	-	900,000	-	-	900,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	-	900,000	-	-	900,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>Total</u>
Reduced vehicle repair costs.	\$0	\$0	(\$8,000)	(\$9,000)	(11,000)	(\$62,600)

Community Energy Plan (Sustainability) Options	Unsure if there is a hybrid option available at this time.
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## PROJECT: FIRE BOAT

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Fire Boat	-	-	125,000	-	-	125,000
Total	-	-	125,000	-	-	125,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	-	125,000	-	-	125,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduction in gas used to operate a new boat.	\$0	\$0	(\$500)	(\$550)	(\$600)	(\$1,650)

Community Energy Plan (Sustainability) Options	We will research sustainable options if applicable.
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## PROJECT: PUBLIC SAFETY SIREN REPLACEMENT

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Warning Sign Replacement	-	-	25,000	-	-	25,000
Total	-	-	25,000	-	-	25,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	-	25,000	-	-	25,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Minimal reduction in operating costs.	\$0	\$0	(\$50)	(\$50)	(\$50)	(\$150)

Community Energy Plan (Sustainability) Options	We will add to our research list for added sustainable options.
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## PROJECT: FIRE AIR PACK REPLACEMENT

Description: Air packs are a crucial element of our fire fighters gear that allows them to breathe when in a fire. These funds will be used to replace air packs as their useful life expires.



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Air Pack Replacement	-	-	-	-	250,000	250,000
Total	-	-	-	-	250,000	250,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	-	-	-	250,000	250,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
None expected at this time.	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	We will add to our research list for sustainable options.
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## PROJECT: SHOOTING RANGE SOUND DAMPENING

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



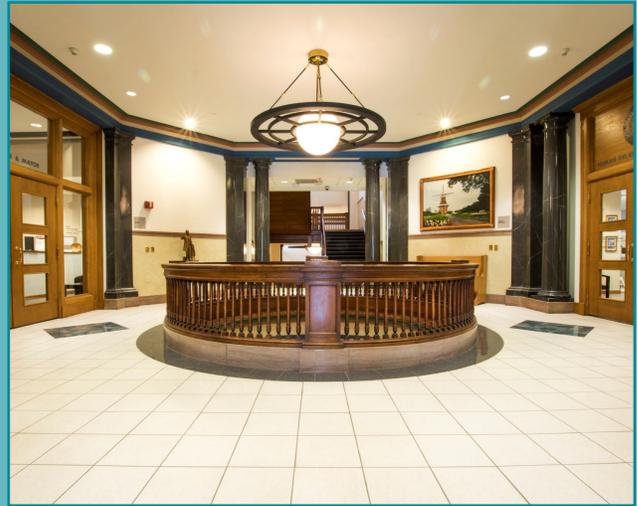
Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Range Rubber and Ballistic	-	-	-	25,000	-	25,000
Range Sounds Dampening	-	-	-	-	25,000	25,000
Total	-	-	-	25,000	25,000	50,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	-	-	25,000	25,000	50,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
None expected at this time.	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	We will add to our research list for sustainable options.
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## PROJECT: CITY HALL RENOVATIONS

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Office Renovations	425,000	425,000	-	-	-	850,000
Total	425,000	425,000	-	-	-	850,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	425,000	425,000	-	-	-	850,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduction in utility invoices due to the exterior work and remodel that fix known issues with heating and cooling.	(\$100)	(\$200)	(\$225)	(\$250)	(\$275)	(\$1,050)
<b>Community Energy Plan (Sustainability) Options</b>	We will continue to look for best options for our old office assets. Similar to the third floor remodel where we donate 42% and recycle 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Maintenance	25,000	25,000	25,000	25,000	25,000	125,000
Equipment	75,000	100,000	-	-	-	175,000
Room Dividers	-	-	-	-	200,000	200,000
Venue Improvements	-	25,000	-	25,000	-	50,000
Food and Beverage	-	15,000	-	-	-	15,000
<b>Total</b>	<b>100,000</b>	<b>165,000</b>	<b>25,000</b>	<b>50,000</b>	<b>225,000</b>	<b>565,000</b>
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	100,000	150,000	40,000	50,000	225,000	565,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduce future maintenance costs.	(\$550)	(\$650)	(\$700)	(\$850)	(\$1,000)	(\$3,750)

<b>Community Energy Plan (Sustainability) Options</b>	We will research sustainable materials to use in the project where applicable.
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## PROJECT: LAKEVIEW SCHOOL PARK

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Lakeview Park	300,000	-	-	-	-	300,000
Total	300,000	-	-	-	-	300,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	300,000	-	-	-	-	300,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced maintenance costs.	(\$3,600)	(\$4,200)	(\$6,300)	(\$7,200)	(\$8,100)	(\$33,600)

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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## 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Baseline Fix It First Costs	75,000	75,000	100,000	100,000	100,000	450,000
Paving—Various Parks	-	-	100,000	-	-	100,000
Paving—Kollen Park	300,000					300,000
Total	375,000	75,000	200,000	100,000	100,000	850,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	375,000	75,000	200,000	100,000	100,000	850,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduce maintenance costs	(\$75,000)	(\$90,000)	(\$110,000)	(\$125,000)	(\$140,000)	(\$540,000)

### 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Turf	-	-	500,000	-	-	500,000
Gazebos	-	90,000	-	-	-	90,000
Batting Cages	100,000	-	-	-	-	100,000
Total	100,000	90,000	500,000	-	-	690,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	100,000	90,000	500,000	-	-	690,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduce maintenance cost	(\$250)	(\$250)	(\$1,550)	(\$2,250)	(\$1,500)	(\$1,500)

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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## 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Futsal Court	85,000	-	-	-	-	85,000
Pickleball Courts	10,000	-	10,000	-	10,000	30,000
Tennis Court Resurfacing	-	50,000	-	-	50,000	100,000
General Improvements	-	-	50,000	-	-	50,000
Total	95,000	50,000	60,000	-	60,000	265,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	95,000	50,000	60,000	-	60,000	265,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>Total</u>
Resurfacing projects will reduce maintenance costs but the new futsal court will increase them,	\$800	\$800	\$400	\$400	\$200	\$2,600
<b>Community Energy Plan (Sustainability) Options</b>	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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Pump Cycle Track	-	25,000	-	-	-	25,000
Total	-	25,000	-	-	-	25,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	25,000	-	-	-	25,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
A new facility will increase maintenance costs.	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$4,000

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					
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## 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 Van Raalte Farm Park.



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Van Raalte Trails	-	75,000	-	-	-	75,000
Total	-	75,000	-	-	-	75,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	75,000	-	-	-	75,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Small reduction in maintenance costs.	\$0	(\$300)	(\$300)	(\$300)	(\$300)	(\$1,200)

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					
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## 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Centennial Park	25,000	-	-	-	-	25,000
Total	25,000	-	-	-	-	25,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	25,000	-	-	-	-	25,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
None expected at this time.	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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## PROJECT: HEINZ BOARDWALK

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Heinz Boardwalk	25,000	-	-	25,000	-	50,000
Total	25,000	-	-	25,000	-	50,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	25,000	-	-	25,000	-	50,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced maintenance costs the year the decking is fixed.	(\$800)	\$0	\$0	(\$800)	\$0	(\$1,600)

Community Energy Plan (Sustainability) Options	We will research sustainable materials in the project where applicable.
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## PROJECT: KOLLEN PARK OUTDOOR PERFORMANCE FACILITY

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Outdoor Performance Facility	-	3,000,000	-	-	-	3,000,000
Total	-	3,000,000	-	-	-	3,000,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	3,000,000	-	-	-	3,000,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>Total</u>
None expected at this time.	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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## 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Playground Maintenance	-	75,000	-	75,000	-	150,000
Total	-	75,000	-	75,000	-	150,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	75,000	-	75,000	-	150,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced maintenance costs.	\$0	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$20,000)

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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## 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Cemetery Additions	-	-	-	750,000	-	750,000
Total	-	-	-	750,000	-	750,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	-	-	750,000	-	750,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Maintenance costs will increase expanded area.	\$0	\$0	\$0	\$5,000	\$5,500	\$10,500

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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## 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Relocate Old Greenhouse	350,000	-	-	-	-	350,000
Total	350,000	-	-	-	-	350,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	350,000	-	-	-	-	350,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
The operating costs will not be affected.	FY2024	FY2025	FY2026	FY2027	FY2028	Total
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

## PROJECT: PARKS MASTER PLAN

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Master Plan	50,000	-	-	-	-	50,000
Total	50,000	-	-	-	-	50,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	50,000	-	-	-	-	50,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating budgets will not be impacted.	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	N/A					

## 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Planning/Construction	-	100,000	-	20,000,000	-	20,100,000
Total	-	100,000	-	20,000,000	-	20,100,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	-	100,000	-	20,000,000	-	20,100,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Once the facility is complete the operating budget will increase for personnel and operating costs.	\$0	\$0	\$0	\$15,000	\$15,000	\$30,000

Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.
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## PROJECT: WINDOW ON WATERFRONT PARK

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Boardwalk Repairs	25,000	-	-	25,000	-	50,000
Total	25,000	-	-	25,000	-	50,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	25,000	-	-	25,000	-	50,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced maintenance costs the year the decking is fixed.	(\$900)	\$0	\$0	(\$900)	\$0	(\$1,800)
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					

## PROJECT: WATERFRONT HOLLAND PUBLIC IMPROVEMENTS

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Improvements	150,000	-	-	-	-	150,000
Total	150,000	-	-	-	-	150,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	150,000	-	-	-	-	150,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
This is a one-time cost that does not impact operating budgets.	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	N/A					

## 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.



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Heavy Duty Hoist	200,000	-	-	-	-	200,000
Total	200,000	-	-	-	-	200,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	200,000	-	-	-	-	200,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Annual cost to maintain the hoist.	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

Community Energy Plan (Sustainability) Options	N/A
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## PROJECT: PEDESTRIAN LIGHT REPLACEMENT

Description: This project will fund the second year of a three-year project that replaces the original decorative lighting in the downtown area. This will be in conjunction with the HBPW and puts them at an “in rate” state to fund eventual replacement.



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Pedestrian Light Replacement	200,000	175,000	-	-	-	375,000
Total	200,000	175,000	-	-	-	375,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	200,000	175,000	-	-	-	375,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
This project will increase the operating costs, but the City will not be responsible for future capital replacement.	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	N/A					

## PROJECT: TREE REPLACEMENT

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



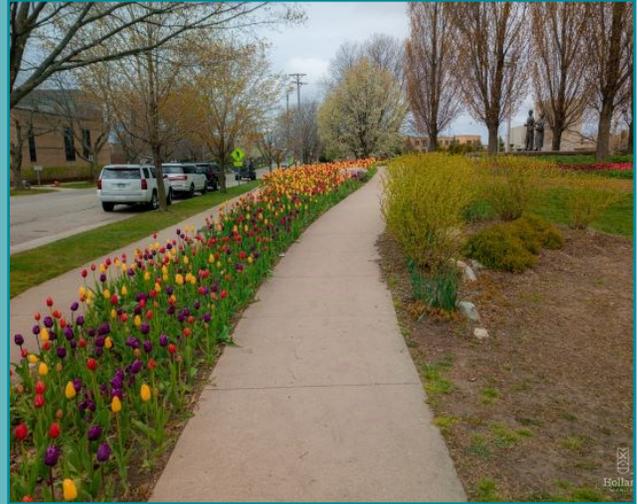
Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Tree Replacement	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MCIF	50,000	50,000	50,000	50,000	50,000	250,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Tree replacement efforts do not impact the operating budget	\$0	\$0	\$0	\$0	\$0	\$0

Community Energy Plan (Sustainability) Options	This will help with carbon sequestration.
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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 or repair be addressed first. The type of repair varies based on the extent of damage. Concrete may be shaved to reduce the trip hazard or sections replaced. Asphalt walkways may have cracks sealed or be repaved. Bricked sidewalks will need the bricks removed so the base can be leveled before putting the bricks back in place.



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	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	FY2024	FY2025	FY2026	FY2027	FY2028	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 but may reduce liability claims	FY2024	FY2025	FY2026	FY2027	FY2028	Total
	\$0	\$0	\$0	\$0	\$0	\$0

<b>Community Energy Plan (Sustainability) Options</b>	We will research sustainable materials to use in the project where applicable.
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## Overview

Street Capital Projects include preservation and / or major renovation to the City's streets, alleys, sidewalks and storm drain infrastructure. Financing for projects is accounted for in several special revenue funds. It is derived from property taxes, special assessments, allocation of the state gas & weight tax, and federal or state government grants. Funding transfers are made to the individual project accounts as costs are incurred. There is a link on the City's website for the current year projects at: [www.cityofholland.com/1151/2023-Construction-Projects](http://www.cityofholland.com/1151/2023-Construction-Projects).

## Pavement Surface Evaluation Rating (PASER)

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

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

## Total By Project Type

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

Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Streets	5,175,605	4,647,000	5,467,334	5,204,750	4,532,000
Sidewalks	308,500	220,000	215,000	215,000	215,000
Total	\$5,484,105	\$4,867,000	\$5,682,334	\$5,419,750	\$4,747,000

## Funding Source for Projects

Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2027
MVH Major Streets	2,140,000	2,200,000	1,950,000	2,050,000	1,900,000
Allegan Co Road Tax	375,000	365,000	450,000	350,000	400,000
Ottawa Co Road Tax	450,000	400,000	350,000	400,000	500,000
Street Improvement	1,913,478	1,682,000	1,657,000	1,807,000	1,732,000
Sidewalk Improvmnt	308,500	220,000	215,000	215,000	215,000
Grant Funding	297,127	-	1,060,334	597,750	-
Total	\$5,484,105	\$4,867,000	\$5,682,334	\$5,419,750	\$4,747,000

## Collaboration

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



# STREETS & SIDEWALKS SUMMARY

Type	Project Description	Page	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sidewalk	Sidewalk Improvements	359	308,500	220,000	215,000	215,000	215,000
Street	Resurfacing Program	360	500,000	700,000	700,000	800,000	900,000
Street	Sealcoat Project	360	100,000	-	50,000	50,000	50,000
Street	Crack Sealing Program	360	-	100,000	100,000	100,000	100,000
Street	Retaining Wall Project	360	-	75,000	75,000	75,000	100,000
Street	17th St Resurfacing	360	-	-	-	100,000	500,000
Street	32nd St Resurfacing; Lincoln to City Limit	360	-	175,000	50,000	1,000,000	1,500,000
Street	River Ave Resurfacing	360	-	-	-	50,000	1,000,000
Street	Waverly Resurfacing; Chicago Dr to 16th St	360	-	-	50,000	1,097,750	-
Street	Drain Assessments	361	32,000	32,000	32,000	32,000	32,000
Street	Drain Projects and Studies	361	300,000	200,000	200,000	400,000	250,000
Street	6th St Reconstruction	362	356,478	-	-	-	-
Street	College Ave; North Downtown	362	50,000	250,000	-	-	-
Street	Waterfront Project	362	50,000	50,000	250,000	-	-
Street	24 St; East of Waverly	N/A	50,000	50,000	50,000	1,500,000	-
Street	Columbia Ave; 10th St to 24th St	N/A	75,000	375,000	3,060,334	-	-
Street	Wildwood Project	N/A	1,000,000	-	600,000	-	-
Street	Waverly; Dual Left Turn Lane at M-40	N/A	497,127	-	-	-	-
Street	Van Raalte Ave; 10th St to 24th St	N/A	1,300,000	2,200,000	-	-	-
Street	Washington Ave Reconstruction	N/A	-	-	-	-	100,000
Street	16th St; Country Club to Quarterline	N/A	450,000	-	-	-	-
Street	MDOT US-31 RxR Bridge Enhancement	N/A	15,000	165,000	-	-	-
Street	Non-Motorized Studies; 8th St	N/A	300,000	-	-	-	-
Street	Traffic Studies and Signal Coordination	N/A	25,000	-	-	-	-
Street	7th St and Central Traffic Signal	N/A	50,000	250,000	-	-	-
Street	32nd St and Washington Traffic Signal	N/A	25,000	25,000	250,000	-	-
<b>TOTAL STREEETS &amp; SIDEWALKS</b>			<b>5,484,105</b>	<b>4,867,000</b>	<b>5,682,334</b>	<b>5,419,750</b>	<b>4,747,000</b>

N/A—Project detail is not yet available because it has not been approved by City Council.

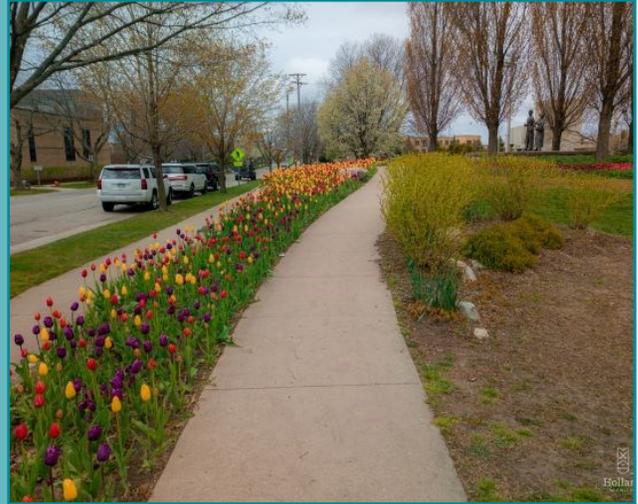


## PROJECT: SIDEWALK IMPROVEMENTS

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

Repairs have been cataloged and ranked by type needed. This method allows areas in greatest need of repair to be addressed first. Years of deferred maintenance has left over 10 miles of the sidewalk network in desperate need of repair.

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Sidewalk Repairs	241,000	200,000	200,000	200,000	200,000	1,041,000
Asphalt Walkways	30,000	10,000	5,000	5,000	5,000	55,000
Brick Maintenance/Repairs	37,500	10,000	10,000	10,000	10,000	77,500
Total	308,500	220,000	215,000	215,000	215,000	1,173,500
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Sidewalk Improvement Fund	308,500	220,000	215,000	215,000	215,000	1,173,500

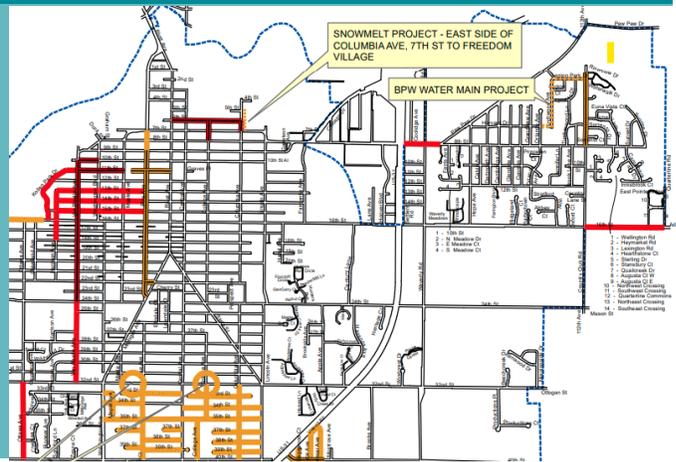
Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
None	\$0	\$0	\$0	\$0	\$0	\$0
Community Energy Plan (Sustainability) Options	We will research sustainable materials to use in the project where applicable.					



## PROJECT: STREET RESURFACING PROGRAM

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

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



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Resurfacing Project	500,000	700,000	700,000	800,000	900,000	3,600,000
Sealcoat Project	100,000	-	50,000	50,000	50,000	250,000
Crack Sealing Project	-	100,000	100,000	100,000	100,000	400,000
Retaining Walls Update	-	75,000	75,000	75,000	100,000	325,000
17th Street Resurfacing	-	-	-	100,000	500,000	600,000
32nd Street Resurfacing	-	175,000	50,000	1,000,000	1,500,000	2,725,000
River Avenue Resurfacing	-	-	-	50,000	1,000,000	1,050,000
Waverly Road Resurfacing	-	-	50,000	1,097,750	-	1,147,750
<b>Total</b>	<b>600,000</b>	<b>1,050,000</b>	<b>1,025,000</b>	<b>3,272,750</b>	<b>4,150,000</b>	<b>10,097,750</b>

Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MVH Major Street Fund	-	350,000	350,000	850,000	1,800,000	3,350,000
Allegan County Road Tax Fund	-	175,000	175,000	350,000	250,000	950,000
Ottawa County Road Tax Fund	-	-	-	-	500,000	500,000
St Improvement Reserve Fund	600,000	525,000	525,000	1,475,000	1,600,000	4,725,000
Grants	-	-	-	597,750	-	597,750
<b>Total</b>	<b>600,000</b>	<b>1,050,000</b>	<b>1,025,000</b>	<b>3,272,750</b>	<b>4,150,000</b>	<b>10,097,750</b>

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Reduced need for maintenance	(\$15,000)	(\$15,000)	(\$18,000)	(\$20,000)	(\$25,000)	(\$93,000)

**Community Energy Plan (Sustainability) Options**  
We will research sustainable materials to use in the project where applicable.

## PROJECT: DRAINAGE

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

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



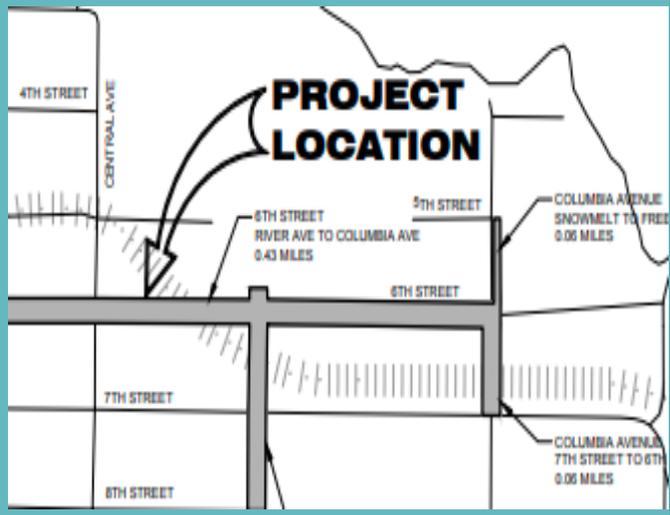
Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Drain Assessments	32,000	32,000	32,000	32,000	32,000	160,000
Drain Projects and Studies	300,000	200,000	200,000	400,000	250,000	1,350,000
Total	332,000	232,000	232,000	432,000	282,000	1,510,000
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MVH Major Street Fund	-	100,000	100,000	200,000	100,000	500,000
Allegan County Road Tax Fund	150,000	-	100,000	-	150,000	400,000
St Improvement Reserve Fund	182,000	132,000	32,000	232,000	32,000	610,000
Total	332,000	232,000	232,000	432,000	282,000	1,510,000

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Assessments do not impact the operating budget, projects will reduce maintenance needs.	(\$8,000)	(\$8,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$46,000)
<b>Community Energy Plan (Sustainability) Options</b>	We will research sustainable materials to use in the project where applicable.					

## PROJECT: 6TH STREET RECONSTRUCTION

Description: The City of Holland and Holland Board of Public Works are planning to reconstruct 6th Street from River to Columbia Avenue, College Avenue from 6th to 8th Street, and Columbia Avenue from 6th to 7th Street. In addition to full reconstruction there will be an extension of the snowmelt transmission mains and expansion of the distribution network,

The Board of Public Works cost for this project will be included in the Utility Funds.



Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
6th Street Reconstruction	356,478	-	-	-	-	356,478
College Ave, North Downtown	50,000	250,000	-	-	-	300,000
Waterfront Project	50,000	50,000	250,000	-	-	350,000
<b>Total</b>	<b>456,478</b>	<b>300,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>1,006,478</b>
Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
MVH Major Street Fund	-	100,000	250,000	-	-	350,000
Ottawa County Road Tax Fund	-	150,000	-	-	-	150,000
St Improvement Reserve Fund	456,478	50,000	-	-	-	506,478
<b>Total</b>	<b>456,478</b>	<b>300,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>1,006,478</b>

Operating Impact	Projected Annual Operating and Maintenance Cost Savings					
	FY2024	FY2025	FY2026	FY2027	FY2028	Total
The extended roadway increases maintenance costs.	\$10,000	\$11,500	\$12,800	\$14,000	\$16,800	\$65,100

<b>Community Energy Plan (Sustainability) Options</b>	We will research sustainable materials to use in the project where applicable.
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## Overview

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

## Summary of Total Project Costs

	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>- - FUNDING SOURCES &amp; USES - -</b>					
<b>ELECTRIC UTILITY PROJECTS</b>					
Power Resources	8,080,000	1,745,000	3,190,000	1,500,000	175,000
Electric Transmission, Distribution & Admin Projects	19,492,686	10,492,636	8,035,720	8,279,558	8,742,204
	<u>27,572,686</u>	<u>12,237,636</u>	<u>11,225,720</u>	<u>9,779,558</u>	<u>8,917,204</u>
<b>WATER UTILITY PROJECTS</b>					
<u>Financing Uses:</u>					
Water Plant	2,083,224	2,497,500	923,000	832,500	786,000
Water Distribution & Admin	6,475,732	5,579,250	6,006,180	5,984,540	6,007,251
	<u>8,558,956</u>	<u>8,076,750</u>	<u>6,929,180</u>	<u>6,817,040</u>	<u>6,793,251</u>
<b>WASTEWATER UTILITY PROJECTS</b>					
Wastewater Plant	6,378,631	3,402,463	1,878,000	630,000	2,616,000
Wastewater Collection & Admin	3,217,042	2,795,245	2,790,340	2,777,139	2,090,513
	<u>9,595,673</u>	<u>6,197,708</u>	<u>4,668,340</u>	<u>3,407,139</u>	<u>4,706,513</u>
<b>Grand Total</b>	<u>\$ 45,727,315</u>	<u>\$ 26,512,094</u>	<u>\$ 22,823,240</u>	<u>\$ 20,003,737</u>	<u>\$ 20,416,968</u>



Department	Description	FY2024 Amount
Electric Production	Unit 9 Combustion inspection and field rewind (Regulatory Asset)	2,800,000
	HEP C Inspection (Regulatory Asset)	2,500,000
	CO and Nox Catalysts	850,000
	Unit 9 Control system upgrade	800,000
	Units 10&11 Compressor IGV RVDT Upgrade	250,000
	48th St CEMS Sampling units and tubes	175,000
	Rooftop Control room HVAC unit	150,000
	HRSG Inspection alterations	75,000
	New Consumers meter	75,000
	Metasys Update (HMI for HEP HVAC system)	60,000
	Replace Truck #15	55,000
	Units 10&11 Ventilation fan/motor access mods	50,000
	HEP Condenser pit fire protection	50,000
	HEP Coriolis flow meter	40,000
	Condenser Access platforms	40,000
	Add spool pieces to CT generator cooling piping	30,000
	Unit 9 Battery HVAC unit	30,000
	Units 7&8 Battery HVAC units	30,000
Gas Pipeline leak detector	20,000	
	Total Power Plant	8,080,000
Electric Transmission and Distribution	Overhead Lines and Equipment	2,000,000
	OH to UG Conversions/UG equipment replacement projects	1,920,000
	New Underground Lines and Equipment	1,600,000
	Transformer Upgrade and Replacement	800,000
	Circuits 62 and 63 Reconfiguration / Unit 6 Retirement	600,000
	SCADA / OMS System Upgrades RedHat 7.4 PRISM 11.3, and Eprism	500,000
	Downtown Pedestrian Lighting Project (City to contribute \$543k over 3 years)	465,000
	Replace Bucket Truck #66	372,000
	Replace Bucket Truck #69	372,000
	Waverly Recloser Replacements	240,000
	Magna Building- Upgrade main controller that is from 1997	130,000
	Distribution Meter additions	100,000
	Distribution Capacitor additions	80,000
	LC Construction Crew 1 - New Pickup Truck - Electric Vehicle	60,000
	Replace Truck #88	60,000
	Replace Truck #68	50,000
	SCADA Console	50,000
	O&M and Line Crew Testing and Maintenance Equipment	40,000
	Magna Building - Replace one of the condensing units that is from 1997	35,000
	HEP Substation Batteries	25,000
	Total Electric Transmission and Distribution	9,499,000



Department	Description	FY2024 Amount
Broadband	Holland City Fiber - Passings	7,500,000
	Holland City Fiber - Drop Build	1,082,810
	General Fiber Build	200,000
	Fiber Service Drop Build	180,000
	Ad hoc Fiber Refresh/Expansion	80,000
	Truck 62 Replacement	80,000
	New Broadband Engineering Vehicle	80,000
	Metro Net Electronics Refresh	60,000
	Total Broadband	<u>9,262,810</u>
Water Plant	Alternative Chemical Storage Solutions / Risk Mitigation - Construction&Engineering	1,250,000
	1.5MG Tank Improvements	256,000
	Onsite Electrical Generation-Engineering/Construction	236,224
	Replace LS Pump #1 with new pump similar to pumps 2-4	140,000
	Replace Rooftop Blowers (Ventilation for WFP and LS)	56,000
	Replace Non-Filter Turbidimeters (6)	50,000
	New Ventilation in East Floc Building	45,000
	High Service Pump #2 Rebuild (Pump Only)	35,000
	Replace LS Vacuum Priming System	15,000
	Total Water Plant	<u>2,083,224</u>
Wastewater Plant	Disinfection Improvements	3,000,000
	Anaerobic Digester Project (to be completed FY20 - FY24)	1,500,000
	Replace Clarifiers Internals on Final 3 and 4	1,000,000
	East/West Spiltter Bioaugmentation chamber	300,000
	WRF Electric System improvements	527,631
	WRF Camera Replacements and Additions	51,000
	Total Wastewater Plant	<u>6,378,631</u>
Water Distribution	Corroded Main Replacement (SWC - 28th & Wildwood)	1,750,000
	6th St Reconstruction (River to Columbia)	1,200,000
	Southside Pump Station Rehabilitation	900,000
	10th & 11th Reconstruction	750,000
	Corroded Main Replacement FY24 (32nd & Morningside)	600,000
	Scenic Shores Pump Station Upgrades	400,000
	Maple Ave Reconstruction 29th to 32nd	220,000
	Storage Tank Rehab Program (48th)	150,000
	ROW Service Replacements	80,000
	Replace Pickup Truck #71	55,000
	Replace Pickup Truck #77	55,000
	Replace Pickup Truck #80	50,000
	Meter & MTU Replacements	50,000
	Park Service Lines	30,000
	Total Water Distribution	<u>6,290,000</u>



Department	Description	FY2024 Amount
Wastewater Collection	Lift Station Controls & SCADA System Upgrade	500,000
	Sewer System Rehabilitation	700,000
	Lift Station Rehabilitation and Reliability Improvements (17th St Station)	700,000
	Lift Station Rehabilitation and Reliability Improvements (Beechwood, Steketee)	545,000
	6th St Reconstruction (River to Columbia)	200,000
	Generator Installations at Consumers Fed Stations	100,000
	Vactor Station	100,000
	Street Resurfacing and Manhole Adjustments	60,000
	Lift Station Rehabilitation and Reliability Improvements (Brecado)	50,000
	Meters	20,000
	Total Wastewater Collection	<u>2,975,000</u>
Administration	Line Crew office in warehouse	121,500
	Replace Dump Truck #20 (possible \$10,000 trade-in)	105,500
	Compute Storage Refresh	100,000
	Compute Resources Refresh (Servers)	100,000
	Electric Boiler replacement	75,000
	Firewall Additions - Palo Alto	75,000
	Hexagon EAM (formerly Infor) Add-On modules - OPENCAD or to be determined	70,000
	Water/Wastewater Office Redesign	60,000
	Dredge Retention Pond	60,000
	Northstar Automation Implementation Fees	55,000
	Customer Portal and Payment Processing Consultant Fees	45,000
	Online/Cloud based Backup solution	40,000
	Replace Miss Dig Truck	38,000
	Customer Portal Implementation Fees	35,000
	Outdoor Discovery Burn, Seeding, Invasive Species Mgmt, Praire restoration services	35,000
	Curb Repair	32,550
	Heat Detector replacement in warehouse and garage	32,000
	Snow melt repairs (new manifolds and testing, plus glycol)	26,500
	Plotters (HEP and SC)	25,000
	(3) Camera additions	15,000
Concrete Repairs 36'x21'	12,600	
	Total Administration	<u>1,158,650</u>
TOTAL BOARD OF PUBLIC WORKS UTILITIES		<u>\$ 45,727,315</u>

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 three or more years. Examples of capital outlay items include small building improvements, machinery, equipment and vehicles. Criteria used to determine the classification of an item as a capital project versus capital outlay is determined by cost, useful life and frequency of purchase. Given the short-term nature of these expenditures, a one year summary followed by detail pages for each purchase is presented.

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

## Total Other Capital Expenditures By Fund Type

Fund Type	FY 2024 Capital Outlay	FY 2024 Controlled Items
General Fund	\$195,600	\$126,179
Special Revenue Funds	14,000	13,000
Component Unit	52,980	20,000
Enterprise-Other Funds	615,000	78,700
Internal Service Funds	1,167,840	174,970
Total Capital Outlay	\$2,045,420	\$412,849

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 2024 General City total budget for capital outlay is \$2,045,420 across all funds. The Internal Service Funds account for 57% 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 30%, General Fund is 10%, Holland Historical Trust (Component Unit) 2%, and the remaining 1% is for Special Revenue Funds.

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

### Total Capital Outlay By Fund Type

Fund Type	FY 2024 Capital Outlay
General Fund	\$195,600
Special Revenue Funds	14,000
Component Unit	52,980
Enterprise-Other Funds	615,000
Internal Service Funds	1,167,840
<b>Total Capital Outlay</b>	<b>\$2,045,420</b>



# CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY 2024
General	Police Services	Global Navigation Satellite System	373	33,000
General	Police Services	Control Tactics Training Mat System	374	6,000
General	Police Services	Active Shooter/Assailant Response Equipment	375	27,000
General	Police Services	Cruiser Emergency Lighting	376	6,000
POLICE SERVICES TOTAL				\$ 72,000
General	Fire Services	Physio-Control Life Pak 15	377	42,500
FIRE SERVICES TOTAL				\$ 42,500
General	Recreation	Chainlink Fence Repair/Replacement	378	11,000
General	Recreation	Playground Playsafe Mulch	379	5,000
General	Recreation	Door/Lock Repairs for Keyless Entry	380	7,000
General	Recreation	Maplewood Park Drainage	381	8,000
RECREATION TOTAL				\$ 31,000
General	Parks	36" Stand Up Mower	382	9,000
General	Parks	14' Scissor Lift Sure-Trac Dump Trailer	383	12,000
General	Parks	6' X 12' Cargo Trailer	384	5,100
General	Parks	Turfco Fertilizer Spreader	385	12,000
General	Parks	Stand Up Blower	386	12,000
PARKS TOTAL				\$ 50,100
Special	CATV Public Access	Mac Studio/MacBook Pro	387	6,500
Special	CATV Public Access	Webcams PTZ Replacements	388	7,500
CATV PUBLIC ACCESS TELEVISION TOTAL				\$ 14,000



# CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY 2024
Component Unit	Holland Historical Trust	Security and access upgrades	389	47,510
Component Unit	Holland Historical Trust	CCTV cameras and DVR	390	5,470
HOLLAND HISTORICAL TRUST				\$ 52,980
Enterprise Fund-Other	Windmill Island Gardens	Interpretive Plan Implementation	391	15,000
Enterprise Fund-Other	Windmill Island Gardens	Front Entry & Posthouse Area Refurbishment	392	50,000
Enterprise Fund-Other	Windmill Island Gardens	Mosaiculture Floral Sculpture Exhibit	393	400,000
Enterprise Fund-Other	Windmill Island Gardens	Storage Pole barn	394	150,000
WINDMILL ISLAND GARDENS TOTAL				\$ 615,000
Internal Service	Technology Services	BS&A	395	104,990
Internal Service	Technology Services	Server Replacement Cycle	396	10,000
Internal Service	Technology Services	Copier for Civic Center/DDA	397	11,000
Internal Service	Technology Services	Cameras at Moran Park	398	13,250
TECHNOLOGY SERVICES TOTAL				\$ 139,240
Internal Service	Centralized Vehicle/Equipment	Concrete Grinder	399	31,000
Internal Service	Centralized Vehicle/Equipment	Vac System for Blade Sharpening Area	400	4,900
Internal Service	Centralized Vehicle/Equipment	Z Mower	401	16,000
Internal Service	Centralized Vehicle/Equipment	Gator/Utility Road Legal	402	30,000
Internal Service	Centralized Vehicle/Equipment	Mower Group 1	403	7,500



# CAPITAL OUTLAY SUMMARY

Fund	Department	Project Description	Page	FY 2024
Internal Service	Centralized Vehicle/ Equipment	Mower Group 2-3	404	9,200
Internal Service	Centralized Vehicle/ Equipment	Tire Machine	405	40,000
Internal Service	Centralized Vehicle/ Equipment	Refurbished Loader	406	20,000
Internal Service	Centralized Vehicle/ Equipment	Refurbished Dump Truck	407	17,000
Internal Service	Centralized Vehicle/ Equipment	Refurbished Salt Truck	408	17,000
Internal Service	Centralized Vehicle/ Equipment	41,000 GVW Plow Truck	409	250,000
Internal Service	Centralized Vehicle/ Equipment	Police Tahoe's (5) and Upfitting	410	340,000
Internal Service	Centralized Vehicle/ Equipment	Detective Cars (2)	411	84,000
Internal Service	Centralized Vehicle/ Equipment	3/4 Ton 4X4 Pickup Truck with Plow	412	55,000
Internal Service	Centralized Vehicle/ Equipment	3/4 Ton 4x4 Dump Truck	413	50,000
Internal Service	Centralized Vehicle/ Equipment	Mid Size 4x4 Pickup Truck	414	42,000
Internal Service	Centralized Vehicle/ Equipment	1 Ton 4x4 Dump Truck	415	15,000
<b>CENTRALIZED VEHICLE/EQUIPMENT TOTAL</b>				<b>\$ 1,028,600</b>

Totals by Fund Type	FY 2024
General Fund	\$ 195,600
Special Revenue Fund	\$ 14,000
Component Unit	\$ 52,980
Enterprise Fund - Other	\$ 615,000
Internal Service Fund	\$ 1,167,840
<b>CAPITAL OUTLAY GRAND TOTAL</b>	<b>\$ 2,045,420</b>

## PROJECT: GLOBAL NAVIGATION SATELLITE SYSTEM

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Police Services Department requests the replacement of its existing global navigation satellite system with more advanced technology for accident reconstruction scenes for fatal crashes and for crime scene mapping.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		33,000
	<b>Total</b>	<b>33,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Police Services Fund		33,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

**PROJECT: CONTROL TACTICS TRAINING MATS SYSTEM**

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Police Services Department requests the replacement of old mats with a new control tactics training mat system. Current mat edges are coming apart and Velcro is wearing out which could lead to a potential for injury.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		6,000
	<b>Total</b>	<b>6,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Police Services Fund		6,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: ACTIVE SHOOTER/ASSAILANT RESPONSE EQUIPMENT

Category: Machinery & Equipment

Type: New/Replacement

Description: The Police Services Department requests the replacement and addition of active shooter/assailant rapid response equipment which includes small ballistic shields and door breaching equipment for cruisers. The request is to replace one old shield and add shields and a breaching tool to additional cruisers for active shooter or tactical calls when immediate rapid response is required prior to a tactical team response.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		27,000
	<b>Total</b>	<b>27,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Police Services Fund		27,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

## PROJECT: CRUISER EMERGENCY LIGHTING

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Police Services Department requests the replacement of cruiser emergency lighting.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		6,000
	<b>Total</b>	<b>6,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Police Services Fund		6,000

### Community Energy Plan (Sustainability) Options

N/A

### Impact on Operating Budget

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

## PROJECT: PHYSIO-CONTROL LIFEPAK 15

**Category:** Machinery & Equipment

**Type:** New

Description: The Fire Services Department requests a new Physio-Control Life Pak 15. This unit is being requested to provide more timely patient assessments and improve overall patient care. The monitoring capabilities allow personnel to administer an ECG in the field and transmit it to Holland Hospital or other healthcare facilities. Emergency department physicians that will be receiving cardiac patients can better prepare treatment plans and expedite care. This is a means to assess and communicate patient conditions to ER staff in an environment that sees more demand on transporting agencies and subsequent delays in arrival and transport of the patients to emergency departments.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		42,500
	<b>Total</b>	42,500
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Fire Services Fund		42,500

### Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

### Impact on Operating Budget

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

# PROJECT: CHAINLINK FENCE REPAIR/REPLACEMENT

**Category:** Buildings & Structures

**Type:** Replacement

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



<b>Cost</b>		<b>FY 2024</b>
Buildings & Structures		11,000
	<b>Total</b>	<b>11,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Recreation Department Fund		11,000

### Community Energy Plan (Sustainability) Options

Old pieces will be recycled.

### Impact on Operating Budget

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

## PROJECT: PLAYGROUND PLAYSAFE MULCH

**Category:** Land Improvements

**Type:** Replacement

Description: The Recreation Department requests replacing playground playsafe mulch.



<b>Cost</b>		<b>FY 2024</b>
Land Improvements		5,000
	<b>Total</b>	<b>5,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Recreation Department Fund		5,000

### Community Energy Plan (Sustainability) Options

N/A

### Impact on Operating Budget

Maintenance is expected to be minimal. These costs will be included in the Parks Department Operating Budget.

PROJECT: DOOR/LOCK REPAIRS FOR KEYLESS ENTRY

Category: Buildings & Structures

Type: Replacement

Description: The Recreation Department requests repairing doors and locks that are being upgraded to keyless entry.



<b>Cost</b>		<b>FY 2024</b>
Buildings & Structures		7,000
	<b>Total</b>	<b>7,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Recreation Department Fund		7,000

Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

Impact on Operating Budget

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

## PROJECT: MAPLEWOOD PARK DRAINAGE

**Category:** Land Improvements

**Type:** New

Description: The Recreation Department requests fixing drainage issues at Maplewood Park to reduce how often flooding occurs between fields 1 and 2.



<b>Cost</b>		<b>FY 2024</b>
Land Improvements		8,000
	Total	8,000
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Recreation Department Fund		8,000

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

We will add to research list for added sustainable options.

### [Impact on Operating Budget](#)

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

PROJECT: TORO GRANDSTAND 36” RIDE-ON MOWER

Category: Machinery & Equipment

Type: New

Description: The Parks Department requests a new Toro Grandstand ride-on mower. This particular mower is much narrower than the traditional 60” Z mower. The 36” Grandstand will be used along the right-of-way on 7th and 9th streets and along all of the boulevards on Washington and 12th Street. The smaller size allows a more flexible operation and increases efficiencies.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		9,000
	<b>Total</b>	<b>9,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Parks Department Fund		9,000

Community Energy Plan (Sustainability) Options

Battery-powered mowers should be explored.

Impact on Operating Budget

Maintenance is expected to be minimal. These costs will be included in the Parks Department Operating Budget.

**PROJECT: 14' SCISSOR LIFT SURE TRAC DUMP TRAILER**

**Category:** Machinery & Equipment

**Type:** New

Description: The Parks Department requests a new 14' dump trailer. This trailer will be used by all staff when applying mulch, fall and spring cleanups, and general park cleanups. Currently staff uses pickup truck beds to haul material. This trailer can also be utilized across all departments (Forestry, Cemetery, Greenhouse, Recreation, etc.).



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		12,000
	<b>Total</b>	<b>12,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Parks Department 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: 6' X 12' STEEL FRAME CARGO TRAILER

Category: Machinery & Equipment

Type: New

Description: The Parks Department requests an enclosed cargo trailer. This trailer will be used by the Greenhouse staff when planting annual flowers and tulips.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		5,100
	Total	5,100
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Parks Department Fund		5,100

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

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

PROJECT: TURFCO RIDE-ON FERTILIZER/HERBICIDE APPLICATOR

Category: Machinery & Equipment

Type: New

Description: The Parks Department requests a new ride-on fertilizer/ herbicide applicator. As more employees gain their pesticide credentials, the ability to effectively apply pesticides and herbicides increases, with the limitation of equipment. Our single Turfco is utilized by Parks, Cemeteries, Recreation and Windmill Island. The additional potential to possess a dedicated “round-up” unit and a dedicated fertilizer and weed control unit is a huge benefit. The potential of two Turfco units also allows us as a department to reduce the amount of contract work and perform some fertilizer tasks “in house”.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		12,000
	<b>Total</b>	<b>12,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Parks Department Fund		12,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

Maintenance is expected to be minimal. These costs will be included in the Parks Department Operating Budget.

PROJECT: HURRICANE RIDE-ON BLOWER

Category: Machinery & Equipment

Type: New

Description: The Parks Department requests a new Hurricane Ride-on Blower. Last year, the Cemetery department was authorized to purchase two Hurricane units to help with fall leaves and overall cemetery upkeep. Parks staff borrowed the units at various points during the summer to blow sidewalks and parking lots after mowing. Parks staff also used the borrowed machines to perform leaf removal in various parks with great success.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		12,000
	<b>Total</b>	<b>12,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
General Fund – Parks Department Fund		12,000

Community Energy Plan (Sustainability) Options

N/A

Impact on Operating Budget

Maintenance is expected to be minimal. These costs will be included in the Parks Department Operating Budget.

## PROJECT: MAC STUDIO/MACBOOK PRO

**Category:** Machinery & Equipment

**Type:** Replacement

Description: MAC Studio is used for graphic and video editing. This is replacing the current IMAC Pro editing station from 2018.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		6,500
	<b>Total</b>	<b>6,500</b>
<b>Funding Source</b>		<b>FY 2024</b>
CATV Public Access Television Fund		6,500

### Community Energy Plan (Sustainability) Options

Energy Star rated equipment should be considered.

### Impact on Operating Budget

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

## PROJECT: AXIS PTZ CAMERAS

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The CATV Department requests replacing web cameras throughout the City as needed with Axis PTZ cameras.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		7,500
	<b>Total</b>	<b>7,500</b>
<b>Funding Source</b>		<b>FY 2024</b>
CATV Public Access Television Fund		7,500

### Community Energy Plan (Sustainability) Options

Energy Star rated equipment should be considered.

### Impact on Operating Budget

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

## PROJECT: SECURITY AND ACCESS UPGRADES

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Holland Historical Trust requests upgrading security and access for the Holland Museum, Visitor’s Center, Armory, Cappon House and the Settlers House.

The cost for each location is as follows:

- Museum—\$28,460
- Visitor’s Center—\$3,470
- Armory—\$3,960
- Cappon House—\$8,650
- Settlers House—\$2,970



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		47,510
	<b>Total</b>	47,510
<b>Funding Source</b>		<b>FY 2024</b>
Holland Historical Trust		47,510

### Community Energy Plan (Sustainability) Options

N/A

### Impact on Operating Budget

No operational impact is expected. Any unforeseen costs will be included in the Holland Historical Trust Operating Budget.

## PROJECT: CCTV CAMERAS AND DVR

**Category:** Machinery & Equipment

**Type:** New

Description: The Holland Historical Trust requests new CCTV cameras and DVR for the museum.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		5,470
	<b>Total</b>	<b>5,470</b>
<b>Funding Source</b>		<b>FY 2024</b>
Holland Historical Trust		5,470

### Community Energy Plan (Sustainability) Options

Energy Star rated equipment should be considered.

### Impact on Operating Budget

No operational impact is expected. Any unforeseen costs will be included in the Holland Historical Trust Operating Budget.

## PROJECT: INTERPRETIVE PLAN IMPLEMENTATION

**Category:** Land Improvements

**Type:** New

Description: Windmill Island Gardens requests new land improvements relating to an Interpretive Plan that was developed for the Island in 2017. The plan outlines a course of development for the Island, including new exhibits, signage and more. Staff continues to renew and grow the interpretive displays around Windmill Island Gardens including new displays and exhibits (interpretations of the windmill, organ, carousel, gardens, Little Netherlands, water exhibit, etc.)



<b>Cost</b>		<b>FY 2024</b>
Land Improvements		15,000
	<b>Total</b>	<b>15,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Windmill Island Gardens Fund		15,000

### Community Energy Plan (Sustainability) Options

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

### Impact on Operating Budget

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

PROJECT: FRONT ENTRY & POSTHOUSE AREA REFURBISHMENT

Category: Land Improvements

Type: Replacement

Description: Windmill Island Gardens requests refurbishing the front entry and posthouse area of the park. The entry area and ticket booth are visitors first experience of Windmill Island Gardens. To enhance the visitor experience, staff continues to redevelop the space around the front entry area. This will include fencing, ticket line/booth, greeter area, brickwork, and paths. This will allow visitors' to have a clear idea of how to enter and begin their experience of the park.



<b>Cost</b>		<b>FY 2024</b>
Land Improvements		50,000
	Total	50,000
<b>Funding Source</b>		<b>FY 2024</b>
Windmill Island Gardens Fund		50,000

Community Energy Plan (Sustainability) Options

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

Impact on Operating Budget

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

PROJECT: MOSAICULTURE FLORAL SCULPTURE EXHIBIT

Category: Land Improvements

Type: New

Description: Windmill Island Gardens requests installing a new exhibit of mosaicultures (floral sculptures) to continue to increase attendance for the summer season post-Tulip Time. Staff would work to have a sculpture exhibit created that fits the park’s interpretive themes, and would be installed and maintained by an outside vendor. Also included are funds for site preparation work (utilities, paths, landscaping, etc.) to provide a quality guest experience.



Cost		FY 2024
Land Improvements		400,000
	Total	400,000
Funding Source		FY 2024
Windmill Island Gardens Fund		400,000

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: STORAGE POLEBARN

**Category:** Buildings & Structures

**Type:** New

Description: Windmill Island Gardens requests building a pole barn to replace the current storage of vehicles and equipment. Currently, these are stored in storage containers, various buildings, under lean-tos and outside. These areas would be consolidated into one location allowing for better security and ease of accessibility and use.



<b>Cost</b>		<b>FY 2024</b>
Buildings & Structures		150,000
	<b>Total</b>	<b>150,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Windmill Island Gardens Fund		150,000

### Community Energy Plan (Sustainability) Options

N/A

### Impact on Operating Budget

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

## PROJECT: BS&A MIGRATION TO CLOUD

**Category:** Machinery & Equipment

**Type:** New

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



Cost		FY 2024
Machinery & Equipment		104,990
	Total	104,990
Funding Source		FY 2024
Technology Services Fund		104,990

### Community Energy Plan (Sustainability) Options

N/A

### Impact on Operating Budget

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

## PROJECT: SERVER REPLACEMENT CYCLE

**Category:** Machinery & Equipment

**Type:** Replacement

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



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		10,000
	<b>Total</b>	10,000
<b>Funding Source</b>		<b>FY 2024</b>
Technology Services Fund		10,000

### Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

### Impact on Operating Budget

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

## PROJECT: COPIER FOR CIVIC CENTER/DDA

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Technology Services Department requests the replacement of the copier in the Civic Center. The copier is from 2012 and needs replacement. The new copier is smaller and more efficient than the current model.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		11,000
	<b>Total</b>	11,000
<b>Funding Source</b>		<b>FY 2024</b>
Technology Services Fund		11,000

### Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

### Impact on Operating Budget

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

## PROJECT: CAMERAS AT MORAN PARK

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Technology Services Department requests the replacement of the cameras at Moran Park.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		13,250
	<b>Total</b>	<b>13,250</b>
<b>Funding Source</b>		<b>FY 2024</b>
Technology Services Fund		13,250

### Community Energy Plan (Sustainability) Options

Equipment will be Energy Star Rated.

### Impact on Operating Budget

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

## PROJECT: CONCRETE GRINDER

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 1998 concrete grinder for municipal tractor.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		31,000
	<b>Total</b>	<b>31,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		31,000

### Community Energy Plan (Sustainability) Options

No electric option is 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: VAC SYSTEM FOR BLADE SHARPENING AREA

Category: Machinery & Equipment

Type: New

Description: The Centralized Vehicles & Equipment Department requests a new vacuum system for the blade sharpening area to catch the fine metal dust particles in the air.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		4,900
	<b>Total</b>	<b>4,900</b>
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		4,900

Community Energy Plan (Sustainability) Options

Operates with an electric motor.

Impact on Operating Budget

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

## PROJECT: Z MOWER

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department request the replacement of a 2017 Toro Z Mower which has over 1,300 hours. Z mowers are used throughout the City for mowing lawns.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		16,000
	<b>Total</b>	<b>16,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		16,000

### Community Energy Plan (Sustainability) Options

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

### Impact on Operating Budget

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

## PROJECT: GATOR UTILITY VEHICLE ROAD LEGAL

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department request the replacement of a 2008 John Deere Gator which has 1,500 hours and several mechanical issues. The replacement gator is to include road legal equipment. Gators are used by Parks and Recreation and the Cemetery Department for work throughout the City.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		30,000
	<b>Total</b>	<b>30,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
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: MOWER GROUP 1

**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.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		7,500
	<b>Total</b>	7,500
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		7,500

### 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 2-3

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of five Z-Mowers that are part of a lease program, three 60" mowers and two 72" mowers.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		9,200
	<b>Total</b>	9,200
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		9,200

### 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: TIRE MACHINE

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a tire machine for more capability and range of use.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		40,000
	<b>Total</b>	<b>40,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		40,000

### Community Energy Plan (Sustainability) Options

An electric unit will not fit this application.

#### Impact on Operating Budget

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

## PROJECT: REFURBISHED LOADER

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2015 John Deere refurbished loader.



Cost		FY 2024
Machinery & Equipment		20,000
	Total	20,000
Funding Source		FY 2024
Centralized Vehicle/Equipment Fund		20,000

### Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

### Impact on Operating Budget

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

## PROJECT: REFURBISHED DUMP TRUCK

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a refurbished dump truck.



<b>Cost</b>		<b>FY 2024</b>
Machinery & Equipment		17,000
	<b>Total</b>	<b>17,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		17,000

### Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

### Impact on Operating Budget

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

## PROJECT: REFURBISHED SALT TRUCK

**Category:** Machinery & Equipment

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a refurbished salt truck.



Cost		FY 2024
Machinery & Equipment		17,000
	Total	17,000
Funding Source		FY 2024
Centralized Vehicle/Equipment Fund		17,000

### Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

### Impact on Operating Budget

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

# PROJECT: 41,000 GVW PLOW TRUCK WITH SALT BOX

**Category:** Vehicles

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a plow truck with salt spreader box.



<b>Cost</b>		<b>FY 2024</b>
Vehicles		250,000
	<b>Total</b>	<b>250,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		250,000

## Community Energy Plan (Sustainability) Options

There are no electric options in production for this application that will meet specifications needed.

## Impact on Operating Budget

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

## PROJECT: POLICE TAHOES AND UPFITTING

**Category:** Vehicles

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of five Police Tahoe's. The vehicles are used daily for law enforcement patrol. The vehicles have become unreliable for daily patrol and pursuit and are planned to be used for less demanding activities within the City fleet. 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 2024
Vehicles		260,000
Upfitting		80,000
	Total	340,000
Funding Source		FY 2024
Centralized Vehicle/Equipment Fund		340,000

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

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

### [Impact on Operating Budget](#)

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

## PROJECT: DETECTIVE CARS

**Category:** Vehicles

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of two detective car that have over 50,000 miles each. The detective cars are used daily for investigation, surveillance and other duties. The car is being replaced with a more fuel efficient and reliable vehicle.



<b>Cost</b>		<b>FY 2024</b>
Vehicles		84,000
Upfitting		-
	<b>Total</b>	<b>84,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
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 and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

## PROJECT: 3/4 TON 4X4 PICKUP TRUCK WITH PLOW

**Category:** Vehicles

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2008 3/4 ton pickup truck used by the Parks Department for hauling, towing and plowing snow in the winter. The vehicle has over 55,000 miles on it. It has become rusted and has mechanical issues.



Cost		FY 2024
Vehicles		55,000
Upfitting		-
	Total	55,000
Funding Source		FY 2024
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 and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

## PROJECT: 3/4 TON 4X4 PICK UP TRUCK

**Category:** Vehicles

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2009 3/4 ton pickup truck used by the Parks Department for towing. The vehicle has over 105,000 miles on it. It has become rusted and has mechanical issues.



Cost		FY 2024
Vehicles		50,000
Upfitting		-
	Total	50,000
Funding Source		FY 2024
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 and will be included in the Centralized Vehicle and Equipment Fund Operating Budget.

## PROJECT: MID SIZE 4X4 PICKUP TRUCK

**Category:** Vehicles

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2012 mid-size pickup truck used daily by the Parks Department. The vehicle has over 50,000 miles on it. It has become rusted and has mechanical issues.



Cost		FY 2024
Vehicles		42,000
Upfitting		-
	Total	42,000
Funding Source		FY 2024
Centralized Vehicle/Equipment Fund		42,000

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

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

### [Impact on Operating Budget](#)

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

## PROJECT: 1 TON 4X4 DUMP TRUCK

**Category:** Vehicles

**Type:** Replacement

Description: The Centralized Vehicles & Equipment Department requests the replacement of a 2004 vehicle which has 50,000 miles on it. The vehicle has extensive rust and mechanical issues. The total cost will be \$80,000 (\$65,000 from Fiscal Year 2022.)



<b>Cost</b>		<b>FY 2024</b>
Vehicles		15,000
Upfitting		-
	<b>Total</b>	<b>15,000</b>
<b>Funding Source</b>		<b>FY 2024</b>
Centralized Vehicle/Equipment Fund		15,000

### Community Energy Plan (Sustainability) Options

Sustainable options are not available at this time.

### Impact on Operating Budget

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

## 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 2024 General City total budget for controlled items is \$412,849 across all funds. The Internal Service Funds accounts for 42% of the Capital Outlay budget. Included in this category are purchases for the Technology Services Funds, mostly computer equipment. Enterprise-Other Funds account for 19% of the Capital Outlay total which encompasses Windmill Island Gardens and Solid Waste & Recycling, General Fund is 31%, Component Units is 5%, and the remaining 3% 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 2024 Controlled Items
General Fund	\$126,179
Special Revenue Funds	13,000
Component Units	20,000
Enterprise-Other Funds	78,700
Internal Service Funds	174,970
Total Controlled Items	\$412,849

GENERAL FUND

	New / Replace	Adopted Amount
<b>CEMETERY</b>		
String Trimmer - Stihl FS 131 R (3)	Replace	1,500
Backpack Blower - Stihl BR 700 (2)	Replace	1,300
<b>TOTAL</b>		<b>\$ 2,800</b>
<b>PUBLIC SAFETY - POLICE SERVICES</b>		
Evidence Technician Equipment (Multiple Units)	Replace	2,000
Evidence Storage Room Shelving	New	2,500
Convert Mobile Command to Victim Services Vehicle	Replace	2,000
<b>TOTAL</b>		<b>\$ 6,500</b>
<b>PUBLIC SAFETY - FIRE SERVICES</b>		
Firefighter Protective Clothing Ensembles (Coat & Pants) Globe Manufacturing Athletix (10)	Replace	44,000
RAE MultiRAE Gas Monitors 4 Gas Plus NH3 &CO2 (3)	New	10,500
Motorola Voice Pagers (Replaced obsolete units) (8)	Replace	3,600
Motorola Impress— Portable Radio Microphones (10)	New	1,400
Elkhart - 2.5" 0-200 PSI in-line gauge	New	420
Elkhart - Highrise drain elbow for building standpipes	New	330
Elkhart - 2.5" to 1.5" Swivel Reducers (6)	New	1,230
14' Roof Ladder & 24' Extension Ladder	Replace	2,300
Sterling Bailout Kits (5)	New	2,800
Hose 2.5" and 5" Supply Line	Replace	5,500
Milwaukee Tower Light	New	409
Milwaukee Mounting Flood Light (2)	New	390
<b>TOTAL</b>		<b>\$ 72,879</b>

GENERAL FUND

	New / Replace	Adopted Amount
<b>RECREATION</b>		
Rototiller Attachment for Toolcat	Replace	3,000
Soccer Goals	Replace	3,500
Popcorn Machine	Replace	2,000
Refrigerator	New	1,200
Striping Machine	Replace	4,500
<b>TOTAL</b>		<b>\$ 14,200</b>
<b>PARKS</b>		
Chainsaw with 18"bar and chain - Stihl MS 261 (2)	New &	1,400
Chainsaw with 20"bar and chain - Stihl MS 362 (2)	New &	1,800
Chainsaw with 25"bar and chain - Stihl MS 500	New	1,500
Backpack Blower - Stihl BR700 (6)	New &	3,900
String Trimmer - Stihl FS 131 R (7)	Replace	3,500
Recycler Push Mower - Toro 21565 (2)	Replace	1,400
Playsafe Playground Mulch	Replace	5,000
Park Benches (4)	Replace	6,800
Sure-Trac Tandem axel landscape trailer	New	4,500
<b>TOTAL</b>		<b>\$ 29,800</b>



SPECIAL REVENUE FUNDS

	New / Replace	Adopted Amount
<b>CATV - PUBLIC ACCESS TELEVISION</b>		
Computer Monitor (Ultrawide 34")	New	1,200
Canon Lens 14-35 (F4)	New	1,300
Canon Cine-Lenses (four pack)	New	2,000
DJI Mavic 3	Replace	4,900
Program Monitor TV (65")	New	1,000
Drawing Tablet	New	600
Batteries (Cameras, Lights, Wireless Packs)	Replace	2,000
TOTAL		<b>\$ 13,000</b>



## COMPONENT UNIT

	New / Replace	Adopted Amount
<b>DOWNTOWN DEVELOPMENT AUTHORITY</b>		
Large self watering planter urns (6)	New	3,200
Medium self-watering planter urns (5)	New	1,800
Trash cans (5)	New	5,000
Benches (5)	New	10,000
	TOTAL	<b>\$ 20,000</b>



## ENTERPRISE FUNDS

	New / Replace	Adopted Amount
<b>SOLID WASTE RECYCLING FUND</b>		
32 Gallon Recycling Carts (550)	New	33,100
32 Gallon Trash Carts (200)	Replace	12,300
65 Gallon Trash Carts (200)	Replace	14,600
96 Gallon Trash Carts (200)	Replace	16,200
TOTAL		<b>\$ 76,200</b>
<b>WINDMILL ISLAND GARDENS</b>		
Wedding Tables - 60" Round Tables (5)	Replace	1,000
Wedding Tables - 8' Banquet Tables (5)	Replace	500
Wedding Chairs (40)	Replace	1,000
TOTAL		<b>\$ 2,500</b>



INTERNAL SERVICE FUNDS

	New / Replace	Adopted Amount
<b>TECHNOLOGY SERVICES - DATA PROCESSING</b>		
Huntress Software (51)	New	12,750
Forensics Machine for HPD	Replace	4,500
Switches (9)	Replace	27,000
Routers (7)	Replace	19,600
TeamViewer (3)	New	3,000
PC Replacements (40)	Replace	64,000
Monitors (40)	Replace	8,520
Docking Stations (40)	New	8,000
	<b>TOTAL</b>	<b>\$ 147,370</b>
<b>CENTRALIZED VEHICLE/EQUIPMENT</b>		
Floor Jack (2)	Replace	1,000
Storage Equipment	Replace	4,000
Specialty Tools	New	2,000
Welding Fab Set UP Peg Table	New	5,600
	<b>TOTAL</b>	<b>\$ 12,600</b>
<b>HEALTH INSURANCE - WELLNESS</b>		
Various Fitness Equipment for City Hall	Replace	15,000
	<b>TOTAL</b>	<b>\$ 15,000</b>

Totals by Fund Type	FY 2024	
General Fund	\$	126,179
Special Revenue Funds	\$	13,000
Component Unit	\$	20,000
Enterprise Funds	\$	78,700
Internal Service Funds	\$	174,970
<b>Grand Total</b>	<b>\$</b>	<b>412,849</b>

PROPERTY TAXES

PERSONNEL

CAPITAL IMPROVEMENT PLAN

CAPITAL OUTLAY

DEBT SERVICE

GLOSSARY

## DEBT LIMITATION AND LEGAL DEBT MARGIN

### DEBT LIMITATION AT JULY 1, 2023

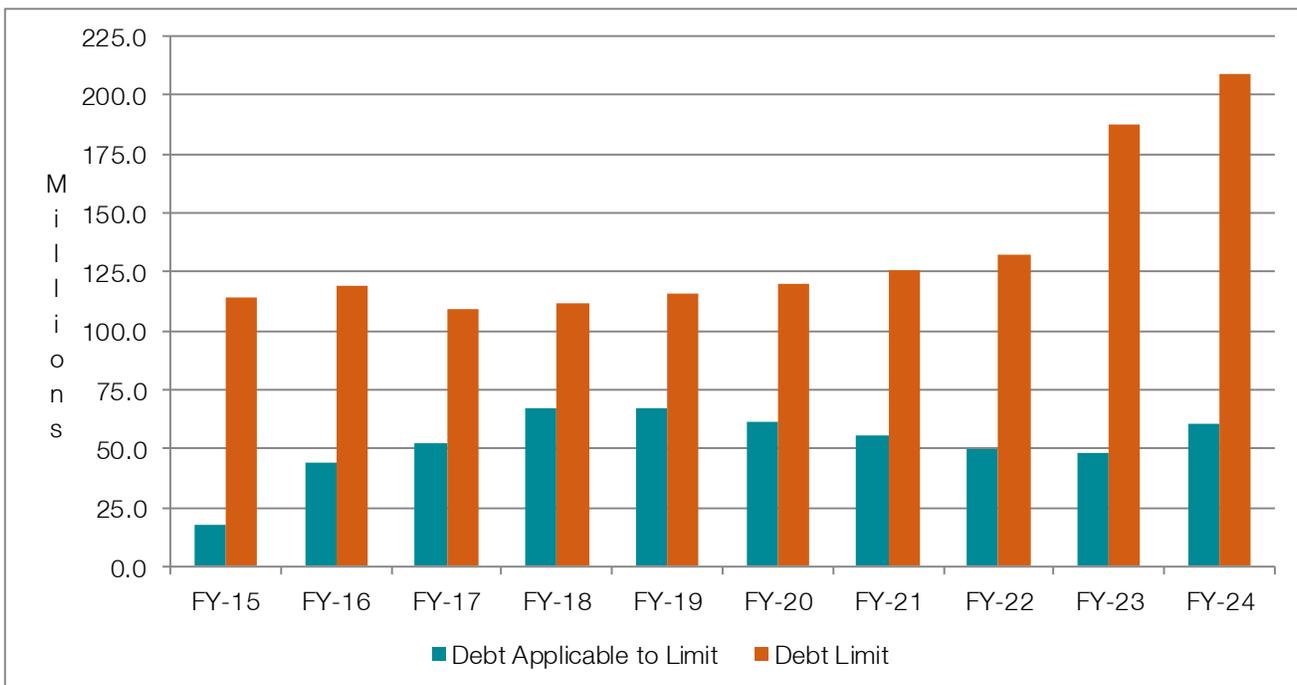
Total State Equalized Value Across All Property Classifications	\$	2,091,419,100
Percentage Limit of Total Value (In Accordance with the City Charter)		10%
Debt Limitation	\$	209,141,910

### DEBT APPLICABLE TO LIMITATION AT JULY 1, 2023

Total Bonded Debt at July 1, 2023 (excludes Capital Leases)	\$	106,888,158
Less the Following:		
- Debt Items Not Subject to Limitation :		
Revenue Bonded Debt (excludes Sewage Disposal Bond Issue)		( 44,843,610 )
- Amount Available for Repayment of G.O. and L.T.G.O. Bonds at July 1, 2023:		
Estimated Fund Balance in G.O. and L.T.G.O. Debt Service Funds		( 1,479,082 )
Debt Amount Applicable to Debt Limitation	\$	60,565,466

### AVAILABLE LEGAL DEBT MARGIN AT JULY 1, 2023

Debt Limitation Minus Debt Applicable to Limitation Equals Available Legal Debt Margin	\$	148,576,444
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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 @ 07/01/23	
		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	8,205,000	416,951
Act 99 Installment Purchase Agrmt	Property Taxation	02-25-2016	06-01-2026	2.19%	3,000,000	374,331	969,548	37,495
Civic Center Issue, Series 2016A	Property Taxation	12-08-2016	08-01-2026	2.28%	3,475,000	905,063	2,480,000	196,525
Refunding Issue, Series 2022	Property Taxation	03-10-2022	05-01-2030	1.72%	1,955,000	151,050	1,595,000	115,756
Civic Center Issue, Series 2016B	Property Taxation	12-08-2016	02-01-2037	0.98%	9,835,000	1,195,445	8,485,000	722,580
Pension Obligation, Series 2018 Issue	Property Taxation	01-18-2018	06-01-2040	3.69%	19,890,000	9,397,453	16,540,000	5,917,491
Act 34 Capital Improvements, Series 2018	Brownfield Capture	09-06-2018	05-01-2043	3.44%	7,000,000	3,796,616	6,700,000	2,726,937
Fire Station Issue, Series 2022	Property Taxation	09-28-2022	05-01-2047	5.12%	17,270,000	13,076,682	17,070,000	12,613,750
Total Governmental Funds					\$ 87,425,000	\$ 32,935,807	\$ 62,044,548	\$ 22,747,485
<u>Board of Public Works Issues</u>								
Water Series 2021-A Refunding	Water Fund	03-03-2021	07-01-2024	0.98%	4,995,000	88,919	2,490,000	36,652
Drinking Water Program Bond	Water Fund	09-23-2011	04-01-2032	2.50%	6,026,500	1,428,768	3,018,610	389,435
Wastewater Series 2020 Revenue Bond	Wastewater Fund	10-01-2020	07-01-2043	2.00%	24,000,000	6,557,433	24,000,000	5,356,100
Water Series 2022-A	Water Fund	04-14-2022	04-01-2042	3.17%	15,335,000	8,218,991	15,335,000	8,218,991
Total Enterprise Funds					\$ 50,356,500	\$ 16,294,111	\$ 44,843,610	\$ 14,001,178
Grand Total					\$ 137,781,500	\$ 49,229,918	\$ 106,888,158	\$ 36,748,663

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
2023-24	2,645,000	227,312	2,872,312
2024-25	2,735,000	141,332	2,876,332
2025-26	2,825,000	48,308	2,873,308
Total	\$ 8,205,000	\$ 416,951	\$ 8,621,951

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
2023-24	316,170	19,512	335,681
2024-25	323,132	12,549	335,681
2025-26	330,247	5,434	335,681
Total	\$ 969,548	\$ 37,495	\$ 1,007,043

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
2023-24	615,000	83,825	698,825
2024-25	615,000	62,300	677,300
2025-26	615,000	37,700	652,700
2026-27	635,000	12,700	647,700
Total	\$ 2,480,000	\$ 196,525	\$ 2,676,525

2022 REFUNDING BOND ISSUE, Series 2022

With Limited Tax General Obligation Pledge

\$1,955,000 Non-Voted Bond Issue dated March 10, 2022

Total Original Bond Issue: 9 Annual Serial Maturities from May 1, 2022 to May 1, 2033

Principal & Interest maturities are financed 100% by Property Taxation

Fiscal Year	Principal	Interest	Total
2023-24	190,000	27,434	217,434
2024-25	200,000	24,166	224,166
2025-26	215,000	20,726	235,726
2026-27	230,000	17,028	247,028
2027-28	245,000	13,072	258,072
2028-29	255,000	8,858	263,858
2029-30	260,000	4,472	264,472
Total	\$ 1,595,000	\$ 115,756	\$ 1,710,756

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
2023-24	275,000	329,952	(254,053)	350,898
2024-25	275,000	321,702	(246,373)	350,329
2025-26	285,000	312,836	(238,119)	359,717
2026-27	300,000	303,134	(229,235)	373,899
2027-28	725,000	285,144	(213,571)	796,573
2028-29	730,000	258,771	(191,335)	797,435
2029-30	730,000	231,213	(169,023)	792,190
2030-31	730,000	202,743	(146,711)	786,032
2031-32	735,000	173,148	(124,322)	783,825
2032-33	735,000	142,719	(101,857)	775,862
2033-34	735,000	111,922	(79,392)	767,530
2034-35	740,000	80,652	(56,850)	763,802
2035-36	740,000	48,832	(34,232)	754,600
2036-37	750,000	16,350	(11,462)	754,888
Total	\$8,485,000	\$ 2,819,116	\$ (2,096,536)	\$ 9,207,580

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
2023-24	725,000	596,708	1,321,708
2024-25	745,000	574,285	1,319,285
2025-26	770,000	550,418	1,320,418
2026-27	795,000	524,980	1,319,980
2027-28	825,000	498,044	1,323,044
2028-29	850,000	469,350	1,319,350
2029-30	885,000	438,545	1,323,545
2030-31	915,000	405,688	1,320,688
2031-32	950,000	370,948	1,320,948
2032-33	985,000	334,420	1,319,420
2033-34	1,025,000	295,718	1,320,718
2034-35	1,065,000	254,963	1,319,963
2035-36	1,110,000	212,550	1,322,550
2036-37	1,155,000	168,383	1,323,383
2037-38	1,200,000	122,460	1,322,460
2038-39	1,245,000	74,783	1,319,783
2039-40	1,295,000	25,253	1,320,253
Total	\$ 16,540,000	\$ 5,917,491	\$ 22,457,491

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
2023-24	100,000	224,344	324,344
2024-25	130,000	220,606	350,606
2025-26	220,000	214,919	434,919
2026-27	240,000	207,444	447,444
2027-28	255,000	199,400	454,400
2028-29	270,000	190,869	460,869
2029-30	285,000	181,850	466,850
2030-31	300,000	172,344	472,344
2031-32	315,000	162,350	477,350
2032-33	330,000	151,869	481,869
2033-34	345,000	140,900	485,900
2034-35	360,000	129,444	489,444
2035-36	380,000	117,419	497,419
2036-37	400,000	104,744	504,744
2037-38	420,000	91,156	511,156
2038-39	440,000	76,369	516,369
2039-40	455,000	60,706	515,706
2040-41	470,000	44,225	514,225
2041-42	485,000	26,916	511,916
2042-43	500,000	9,063	509,063
Total	\$ 6,700,000	\$ 2,726,937	\$ 9,426,937

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
2023-24	385,000	853,500	1,238,500
2024-25	405,000	834,250	1,239,250
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	\$ 17,070,000	\$ 12,613,750	\$ 29,683,750

WATER SUPPLY REFUNDING BOND ISSUE, Series 2021-A

Refunding of Water 2012A Bonds

Without Limited Tax General Obligation Pledge

\$4,995,000 Non-Voted Bond Issue dated March 3, 2021 with 4 Annual Serial Maturities  
from July 1, 2021 to July 1, 2024

Principal and Interest maturities are financed 100% by Water Utility Fund Revenues

Fiscal Year	Principal	Interest	Total
2023-24	1,240,000	24,402	1,264,402
2024-25	1,250,000	12,250	1,262,250
Total	\$ 2,490,000	\$ 36,652	\$ 2,526,652

WATER SUPPLY DRINKING BOND (with City of Wyoming)

Interconnection with Wyoming Water System

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
2023-24	305,000	75,465	380,465
2024-25	310,000	67,840	377,840
2025-26	320,000	60,090	380,090
2026-27	325,000	52,090	377,090
2027-28	335,000	43,965	378,965
2028-29	345,000	35,590	380,590
2029-30	350,000	26,965	376,965
2030-31	360,000	18,215	378,215
2031-32	368,610	9,215	377,825
Total	\$ 3,018,610	\$ 389,435	\$ 3,408,045

WASTEWATER REVENUE BONDS, ACT 94 - JUNIOR LIEN - CWSRF # 5690-01

Construction of Water Reclamation Facility Anaerobic Digester

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
2023-24	990,000	480,000	1,470,000
2024-25	1,005,000	460,200	1,465,200
2025-26	1,025,000	440,100	1,465,100
2026-27	1,050,000	419,600	1,469,600
2027-28	1,070,000	398,600	1,468,600
2028-29	1,090,000	377,200	1,467,200
2029-30	1,110,000	355,400	1,465,400
2030-31	1,135,000	333,200	1,468,200
2031-32	1,155,000	310,500	1,465,500
2032-33	1,180,000	287,400	1,467,400
2033-34	1,205,000	263,800	1,468,800
2034-35	1,230,000	239,700	1,469,700
2035-36	1,250,000	215,100	1,465,100
2036-37	1,280,000	190,100	1,470,100
2037-38	1,305,000	164,500	1,469,500
2038-39	1,330,000	138,400	1,468,400
2039-40	1,355,000	111,800	1,466,800
2040-41	1,385,000	84,700	1,469,700
2041-42	1,410,000	57,000	1,467,000
2042-43	1,440,000	28,800	1,468,800
Total	\$24,000,000	\$ 5,356,100	\$29,356,100

WATER SYSTEM REVENUE BONDS ISSUE, SERIES 2022A

Construct Lakewood water transmission line and Pine Ave water transmission line

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
2023-24	-	602,653	602,653
2024-25	-	625,231	625,231
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	36,555	401,231	437,786
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	\$ 14,341,555	\$ 8,218,991	\$ 22,560,546

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 related to a specific fiscal year. Appropriations for grant items most often related to the specific period as specified by terms of the grant. Appropriations for very large capital outlays and capital projects most often are designated for the project term of the capital item or capital project.

## - B -

**Balanced Budget:** For a fiscal year, the total appropriated expenditures and outlays may not exceed total projected financing sources (i.e., estimated revenues plus anticipated drawdown of Reserves and/or Fund Balance).

**Bonded Debt:** A written promise to pay a specified sum of money (called 'principal' or 'face value') at a specified future date (called 'maturity date'), and periodically paying interest (most frequently at a specified 'fixed rate', or infrequently at a determinable 'variable rate').

**Bond Ratings:** A measure of the quality and safety of a bond, based on the issuer's (City's) financial condition. More specifically, an evaluation from an independent rating service indicating the likelihood that a debt issuer will be able to meet scheduled interest and principal repayments. Typically, 'AAA' is the highest (best), and 'D' is the lowest (worst).

## - B -

**Brownfield Redevelopment Authority:** By authorization of Michigan Public Act 381 of 1996, as amended, a local governmental unit may create a Brownfield Redevelopment Authority. Such an authority provides the opportunity to provide a local financing resource for eligible Brownfield activities, to enhance local economic development capabilities, and to market difficult abandoned sites based on the private investment incentives. Through redevelopment, a municipality can:

- focus redevelopment in existing service areas that have become abandoned and/or contaminated
- receive participation of multiple taxing units to financially contribute towards redevelopment
- enhance local tax base through private sector development
- provide financial reimbursement to private sector developers for eligible Brownfield activities 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; with each capital project to include a description and 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, and for minor emergencies. Such an appropriation is most often included in the original budget preparation process of various funds, and determined as a specific dollar amount or as a percentage of total budgeted expenditure appropriations.

## - D -

**Debt Service:** The cost of paying principal and interest maturities, and fiscal agent fees, on borrowed money to holders of the governmental unit's debt instruments. Debt instruments provide specific stipulations concerning repayment; to include interest rate(s), due date intervals for payments of principal and interest and length of the debt service schedule (beginning to end).

**Deficit:** An excess of liabilities of a fund over its assets, and/or the excess of the fund's expenditures over its revenues during an accounting period. In certain instances, an excess of expenditures over revenues is planned and budgeted, for the purpose of drawing the resulting deficit from the existing fund balance.

**Depreciation:** The portion of the cost of a capital (fixed) asset that is charged as a non-cash expense over a scheduled period of years, for the purpose of reflecting assumed physical deterioration and functional obsolescence to the asset.

## - D -

**Designated / Reserved Fund Balance (Equity):** A portion of the fund's equity legally restricted for a specific purpose.

## - E -

**Enterprise Fund:** A Proprietary-type fund whose budgeting, accounting and financial reporting will mimic that found in a private-sector business; whereby a fee(s) is charged to external users for goods or services. Examples of such enterprise activities might include an Electric Utility Fund, a Water Utility Fund and the Windmill Island Fund.

**Expenditure / Expense:** Similar in nature, but distinguishable in governmental accounting as follows:

- Expenditure—represents a decrease in a government's current financial resources due to the immediate or near-term outlay of cash for goods and/or services
  - measurement focus application = current financial resources
  - basis of accounting application = modified accrual (combination of cash & accrual accounting)
- Expense—represents charges incurred, whether paid immediately or not, for operations, maintenance, interest or other purposes.
  - measurement focus application = flow of economic resources
  - basis of accounting application = full accrual

## - F -

**Fixed Assets:** Assets of a longer-term nature that are required for normal conduct of business, and which will not be converted into cash during the ensuing financial period. Examples include: furniture & fixtures, machinery & equipment, vehicles, land, facilities and major improvements to land or facilities. The City of Holland's current policy indicates that the initial value should be at least \$5,000; and the estimated useful economic life cycle of the asset must be at least two years.

## - F -

**Fund:** A segregated accounting entity with self-balancing accounts to record assets, liabilities, and equity balances; together with changes resulting from revenues and expenditures/expenses. The intent and purpose for establishment of a separate fund is normally to carry on with specific activities or to attain specific objectives. Accounting and reporting by funds is utilized primarily by governments and not-for-profit entities.

**Fund Balance (Deficit):** Fund balance represents the excess of a fund's assets over its liabilities. As a general rule, fund deficits are not allowed, but, in certain cases might exist for a short and temporary period of time pending some additional occurrence that eliminates the shortage.

**Fund Type:** For governmental purposes, fund will fall into one of three classifications. Within the classifications, funds are categorized into fund type that include:

### GOVERNMENTAL FUNDS

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Fund
- Permanent Funds

### PROPRIETARY FUNDS

- Enterprise Funds
- Internal Service Funds

## - G -

**General Fund:** One of five governmental fund types. It serves as the primary operating fund of a governmental unit; accounting for all financial resources and governmental services, except those required or mandated for accounting in a separate fund.

**Generally Accepted Accounting Principles (GAAP):** The conventions, rules and procedures that serve as the uniform minimum standards for accounting and financial statement presentation. For governmental units, Statement of Accounting Standards (SAS) No. 69—issued by the AICPA—represents the authority delineating the various sources of Generally Accepted Accounting Principles.

## - G -

**Governmental Accounting Standards Board (GASB):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Governmental Funds:** The upper-level classification of funds include five different fund-types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Permanent Funds. All governmental funds share a common measurement focus, with the objective of the operating statements reflecting near-term inflows and outflows of spendable resources. To achieve this objective, a modified accrual basis of accounting is used which recognizes revenues in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period; and that expenditures be recognized under the accrual method, but with various exceptions under Governmental GAAP guidelines.

## - I -

**Industrial Facilities Tax (IFT) Abatement:** Michigan Public Act 198 of 1974, as amended, is the primary economic development tool used by local units of government to provide incentives for industrial manufacturing companies to develop new or expand/renovate existing facilities and/or equipment. The financial incentive takes the form of reduced property taxes assessable to the company on the new or rehabilitated investment:

Incentive for New Facility or Equipment -

The new property is assessed in the regular manner based upon true cash value. However, tax rates applied against the assessment are roughly 50% of the regular tax rates, for a specified period of years.

Incentive for Rehabilitated Facility or Equipment -

The assessment on the obsolete property is frozen, and the rehabilitated / improved property is exempted from any assessment for a specified period of years. Taxes are levied against the frozen assessed value (of the obsolete property) at the regular tax rates, until the approved IFT abatement period expires.

**Infrastructure:** Public domain capital assets that are stationary in nature and normally can be preserved over a significant number of years. Examples include roads, bridges, tunnels, sidewalks, drainage systems, water and sewer systems, lighting systems, etc.

- I -

**Intergovernmental:** Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

**Internal Service Funds:** Proprietary fund type used to record and report upon activities that provide goods and/or services to other funds, departments or agencies of the primary government and its component units; or to other governmental units, on a cost-reimbursement basis.

- L -

**Legal Debt Margin:** The amount of debt that may be legally authorized compared to the amount of debt that is currently outstanding.

- M -

**Macatawa Area Coordinating Council (MACC):** An acronym that references a Metropolitan Planning Organization composed of nine adjacent local-area governments under the title 'Macatawa Area Coordinating Council' (MACC). This association was established in 1993, to encourage area-wide planning for topics of mutual concerns. This organization meets monthly to discuss and vote upon various agenda items, especially such items as transportation and watersheds. The MACC applies for and receives several federal and state grants for streets and highway construction, engineering and environmental studies, public transportation items and watershed improvements.

**Major Fund:** A governmental fund or enterprise fund that is reported as a separate column in the basic fund financial statements. Major funds are those whose revenues, expenditures/expenses, assets or liabilities are at least 10% of corresponding totals of all governmental or enterprise funds, and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. The General Fund is always classified as a major fund; and any other governmental or enterprise fund may be reported as a major fund if government officials believe it to be particularly important to financial statement users.

## - M -

**Measurement Focus:** The objective of what is being expressed in the reporting of an entity's financial performance and financial position. A particular measurement focus considers not only which resources are measured, but also when the effects of the transactions or events that involve those resources are recognized. The specific methodology of financial reporting that places emphasis on the types of transactions and events reflected in the operating statement of a fund:

- For Governmental-Fund types—the focus is upon current financial resources
- For Proprietary-Fund types—the focus is upon total economic resources

**Modified Accrual Basis of Accounting:** A methodology used for accounting and financial reporting of Governmental Type Funds whereby revenues are recognized in the accounting period in which they become available and measurable; and expenditures are recognized in the accounting period in which the liability is incurred, if measurable (exceptions include: unmatured interest on long-term debt and certain similar accrued obligations, which are recognized when due).

Note: The 'basis of accounting' methodology used is critical because the timing used to recognize transactions will, in turn, reflect the desired 'measurement focus' on the financial statement.

## - N -

**Neighborhood Enterprise Zone (NEZ):** The Neighborhood Enterprise Zone (NEZ) Program was established by Michigan Public Act 147 of 1992, as amended. A qualifying local unit of government may designate one or more specific areas as an NEZ. The program provides incentives for neighborhood revitalization through the development of new or rehabilitated owner-occupied residences in areas where it may not otherwise occur. The financial incentives primarily take the form of reduced property taxes for a specified number of years.

**Net Investment in Capital Assets:** Fixed Assets less accumulated depreciation.

## - O -

**Objectives:** A statement that quantifies the desired outcome of an activity of policy. Objectives are focused at the budget unit level, but encompass the issue and mission of the department.

## - P -

**Performance Measures:** Quantitative and/or qualitative objective measurement of result by a department or division, as a means of determining the effectiveness in meeting goals and objectives. The ‘output’, ‘quality’ and ‘efficiency’ measurements that are used to assess how well an objective has been achieved.

**Permanent Funds:** A fiduciary fund type used to report legally restricted resources which are legally restricted to the extent that only earnings, and not principal, may be used to support the government’s programs.

**Personnel Services:** Expenditures representing wages, fringe benefits and mandatory employer costs (i.e. Social Security, Medicare, Unemployment Compensation and Worker’s Compensation).

**Primary Government Unit:** A term that defines the financial reporting entity, such as the general-purpose local government. It is the main focus of the financial statements.

**Proprietary Funds:** A category of funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. In many ways, the budgeting, accounting and financial reporting simulates that found in a ‘for-profit’ private-sector organization. There are basically two different types of proprietary funds: ‘Enterprise Funds’ and ‘Internal Service Funds’.

## - R -

**Refunding:** Issuance of new debt whose proceeds are used to repay previously issued debt that is currently outstanding. The proceeds may be used immediately for this purpose (current refunding), or the proceeds may be placed into escrow and invested until used to pay principal and interest on the old debt at a designated future date (advance refunding).

## - S -

### **Special Assessment:**

For Capital Improvements -

A levy made against specifically designated properties to defray all or part of the cost of a specific capital improvement, such as street paving, curb & gutter replacement, sanitary sewer, watermain, etc. Such properties are considered to receive primary benefit and enhancement to property value as the result of the improvement.

For Operating Maintenance -

A levy made against specifically designated properties to defray all or part of the ongoing operations & maintenance costs of a specific program. Such properties are considered to receive primary benefit as a result of the program.

**Special Revenue Funds:** One of five governmental fund types. Special Revenue Funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. The nature of the revenue source, together with the nature of the restricted spending of the revenue source, determines whether a unique special revenue fund should be established.

## - T -

**Tax Increment Financing:** Financing of capital improvements to a designated redevelopment area or district, achieved by “capturing” incremental increases in taxable values (and accordingly, tax revenues). The captured taxes must be dedicated towards ‘pay-as-you-go’ capital improvements and/or towards debt services on capital improvements debt obligations of the tax increment financing district. Normally, a specific term (number of years) is specified upon establishment of a tax increment financing district.

**Tool & Dies Renaissance Recovery Zone:** Program initially established by Michigan Public Act 376 of 1996, and amended by MI P.A. 276 of 2005 and MI P.A. 93 of 2006. A local unit of government may designate specific property parcels as recovery zones, thereby entitling a tool & die manufacturer (which has entered into a ‘collaborative agreement’ with other tool & die manufacturers) to exemption from property taxes for a specified period of years.

- T -

**Transfers In / Out:** Movement of money between funds, in which the donor fund provides either a subsidy or other form of donation to the recipient fund. Stipulations and conditions are frequently attached regarding the use of the transferred money by the recipient fund.

- U -

**Undesignated / Unreserved Fund Balance (Equity):** Available financial resources that are not restricted for a specific purpose.

- W -

**Working Capital:** The excess of current assets over current liabilities. As a general rule, the working capital of any individual fund should never be negative (negative = deficiency of current assets to current liabilities).

## - ACRONYMS -

<b>AMI</b>	Area Median Income	<b>HPD</b>	Holland Police Department
<b>CATV</b>	Cable Access Television	<b>HRC</b>	Human Relations Commission
<b>CDBG</b>	Community Development Block Grant	<b>IFT</b>	Industrial Facilities Tax
<b>CF</b>	Cubic Foot	<b>IRC</b>	International Relations Commission
<b>CNS</b>	Community and Neighborhood Services	<b>JDY</b>	James DeYoung
<b>CVB</b>	Convention and Visitors Bureau	<b>KWH</b>	Kilowatt Hour
<b>CVS</b>	Community Volunteer Services	<b>LBRF</b>	Local Brownfield Revolving Fund
<b>DDA</b>	Downtown Development Authority	<b>LTGO</b>	Long Term General Obligation
<b>DEI</b>	Diversity, Equity and Inclusion	<b>MACC</b>	Macatawa Area Coordinating Council
<b>EMPP</b>	Eligible Manufacturing Personal Property	<b>MAX</b>	Macatawa Area Express Transportation Authority
<b>FTE</b>	Full Time Equivalent	<b>MCIF</b>	Municipal Capital Improvement Fund
<b>GAAP</b>	Generally Accepted Accounting Principles	<b>MDOT</b>	Michigan Department of Transportation
<b>GARE</b>	Government Alliance on Race and Equity	<b>MERS</b>	Municipal Employees Retirement System
<b>GASB</b>	Governmental Accounting Standards Board	<b>MG</b>	Million Gallons
<b>GFOA</b>	Government Finance Officer Association	<b>MRF</b>	Millage Reduction Fraction
<b>HBPW</b>	Holland Board of Public Works	<b>MSHDA</b>	Michigan State Housing Development Authority
<b>HCCP</b>	Holland Civic Center Place	<b>MVH</b>	Motor Vehicle Highway
<b>HEF</b>	Holland Energy Fund	<b>MWH</b>	Megawatt Hour
		<b>NEZ</b>	Neighborhood Enterprise Zone

## - ACRONYMS -

<b>NIP</b>	Neighborhood Improvement Program	<b>TIF</b>	Tax Increment Financing
<b>ODC</b>	Outdoor Discovery Center	<b>UDO</b>	Unified Development Ordinance
<b>OPEB</b>	Other Post-Employment Benefits	<b>W / WW</b>	Water and Wastewater
<b>PPT</b>	Personal Property Tax	<b>WEMET</b>	West Michigan Enforcement Team
<b>PSD</b>	Principal Shopping District	<b>WIG</b>	Windmill Island Gardens
<b>RFP</b>	Request for Proposal	<b>WMAA</b>	West Michigan Airport Authority
<b>SCBA</b>	Self Contained Breathing Apparatus	<b>WRF</b>	Water Reclamation Facility
<b>SEV</b>	State Equalized Value	<b>WTP</b>	Water Treatment Plant
<b>SWOT</b>	Strengths, Weaknesses, Opportunity, Threats		