

**AGENDA for the Zeeland Board of Public Works  
FY2027 Budget Review Special Meeting  
3:30 p.m. – Tuesday, February 17, 2026  
Zeeland Board of Public Works  
Water Warehouse Meeting Space  
330 E. Washington Ave., Zeeland, MI 49464**

1. Call Meeting to Order
2. Safety Minute
3. FY 2027 Budget Overview
  - A. Information Technology Department
    - a. IT Department O&M Budget Highlights
    - b. IT Department CIP
  - B. Water Utility
    - a. Water Rates, Revenues, and Expenses
    - b. Water Supply Overview
    - c. Water O & M Budget Highlights / Changes
    - d. Water CIP
  - C. Electric Utility
    - a. Electric Rates, Revenues, and Expenses
    - b. Electric Power Supply Overview
    - c. Electric O & M Budget Highlights / Changes
    - d. Electric CIP

Adjourn

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000: GENERAL						
650-000-626.101	Charges for Services Rendered - General Fund	387,521	531,452	249,540	522,911	525,452
650-000-626.271	Charges for Services Rendered - Library Fund	113,675	132,869	57,665	122,126	191,464
650-000-626.582	Charges for Services Rendered - Electric Fund	423,411	597,248	183,030	549,996	614,516
650-000-626.590	Charges for Services Rendered - CWP Fund	97,667	195,918	32,904	181,140	171,988
650-000-626.591	Charges for Services Rendered - Water Fund	235,942	243,973	81,827	222,101	252,581
650-000-626.631	Charges for Services Rendered - Facilities	15,087	23,679	8,448	14,252	15,019
650-000-626.661	Charges for Services Rendered - Motor Pool	7,543	11,840	4,224	7,126	7,509
650-000-665.001	Interest Earnings - Investment	6,585	1,000	1,570	2,500	2,500
650-000-673.000	Sale of Fixed Assets	565	-	200	-	-
<b>Totals for Dept 000-GENERAL</b>		<b>1,287,996</b>	<b>1,737,979</b>	<b>619,408</b>	<b>1,622,153</b>	<b>1,781,029</b>
TOTAL ESTIMATED REVENUES		1,287,996	1,737,979	619,408	1,622,153	1,781,029

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 228: INFORMATION TECHNOLOGY						
650-228-702.000	Wages/Full-Time	206,146	207,473	103,837	225,424	209,775
650-228-710.000	Wages/Longevity Pay	-	-	-	-	750
650-228-713.000	Performance Incentive	2,154	2,075	-	2,075	2,098
650-228-715.000	Employer FICA Contributions	15,205	16,030	7,494	17,404	16,266
650-228-716.000	Employee Insurances	31,252	32,036	16,700	16,252	30,695
650-228-717.001	Employee Retirement - DC	17,619	20,955	8,758	20,955	21,262
650-228-718.000	Workers Comp Insurance	2,035	733	223	733	787
650-228-722.000	Retiree Health Savings Plan	3,911	3,952	2,060	4,490	3,959
650-228-730.000	General Office Supplies	1,419	1,000	215	500	750
650-228-820.000	Contractual Services - Other	46,566	5,000	14,969	18,000	5,000
650-228-828.000	Memberships, Dues, & Subscript	450	500	995	1,500	2,000
650-228-850.000	Communications	15,826	13,000	10,844	23,000	24,146
650-228-861.000	Travel & Training	13,261	10,000	8,655	9,000	13,800
650-228-930.000	Repairs & Maintenance	1,006	15,000	322	2,000	15,000
650-228-930.102	Licensing	141,590	200,224	74,243	180,000	165,000
650-228-958.000	Insurance - Property, Liability, E&O	26,202	35,000	-	35,000	40,000
650-228-968.000	Depreciation	65,803	122,851	-	122,851	200,451
650-228-970.000	Capital Outlay	10,736	5,000	8,106	11,106	9,000
Totals for Dept 228-INFORMATION TECHNOLOGY		601,182	690,829	257,422	690,290	760,739

Dept 265: CITY HALL BLDG.						
650-265-702.000	Wages/Full-Time	10,889	16,294	5,733	12,784	15,591
650-265-713.000	Performance Incentive	-	163	-	163	156
650-265-715.000	Employer FICA Contributions	773	1,259	408	990	1,205
650-265-716.000	Employee Insurances	2,549	3,872	1,430	3,182	3,642
650-265-717.001	Employee Retirement - DC	939	1,646	525	1,278	1,575
650-265-718.000	Workers Comp Insurance	159	58	18	58	58
650-265-722.000	Retiree Health Savings Plan	319	478	176	392	470
650-265-730.000	General Office Supplies	38	100	15	100	100
650-265-820.000	Contractual Services - Other	3,625	2,500	2,074	2,500	2,500
650-265-850.000	Communications	12,062	11,993	5,614	11,993	10,700
650-265-930.000	Repairs & Maintenance	5,533	2,000	1,769	2,000	2,000
650-265-930.102	Licensing	23,967	20,362	21,166	24,000	24,624
650-265-968.000	Depreciation	-	2,400	-	2,500	2,500
650-265-970.000	Capital Outlay	14,535	14,000	17,200	32,000	92,000
Totals for Dept 265-CITY HALL BLDG.		75,389	77,125	56,128	93,940	157,120

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 271: LIBRARY						
650-271-702.000	Wages/Full-Time	8,762	13,396	3,573	7,788	14,863
650-271-713.000	Performance Incentive	-	134	-	134	149
650-271-715.000	Employer FICA Contributions	622	1,035	253	606	1,148
650-271-716.000	Employee Insurances	2,040	3,168	886	1,928	3,468
650-271-717.001	Employee Retirement - DC	751	1,353	279	778	1,501
650-271-718.000	Workers Comp Insurance	152	47	14	47	56
650-271-722.000	Retiree Health Savings Plan	255	391	109	238	447
650-271-820.000	Contractual Services - Other	1,629	2,300	1,019	2,300	2,300
650-271-850.000	Communications	7,492	9,284	2,919	6,000	8,915
650-271-930.000	Repairs & Maintenance	7,042	2,000	2,251	2,500	2,500
650-271-930.102	Licensing	12,945	19,278	11,751	19,278	55,542
650-271-968.000	Depreciation	-	2,400	-	2,500	2,500
650-271-970.000	Capital Outlay	13,567	9,000	-	9,000	22,000
Totals for Dept 271-LIBRARY		55,257	63,786	23,056	53,097	115,390

Dept 305: POLICE						
650-305-702.000	Wages/Full-Time	6,886	10,996	3,818	8,210	9,681
650-305-713.000	Performance Incentive	-	110	-	110	97
650-305-715.000	Employer FICA Contributions	488	850	271	636	748
650-305-716.000	Employee Insurances	1,752	2,640	994	384	2,254
650-305-717.001	Employee Retirement - DC	608	1,111	318	821	978
650-305-718.000	Workers Comp Insurance	100	39	12	39	36
650-305-722.000	Retiree Health Savings Plan	219	326	123	264	291
650-305-730.000	General Office Supplies	142	100	-	-	100
650-305-820.000	Contractual Services - Other	2,519	2,140	2,380	2,700	2,140
650-305-850.000	Communications	5,725	8,292	2,327	5,500	5,900
650-305-930.000	Repairs & Maintenance	6,036	2,000	1,930	2,000	2,000
650-305-930.102	Licensing	19,337	28,076	19,086	28,076	20,632
650-305-970.000	Capital Outlay	3,852	-	1,941	1,941	3,000
Totals for Dept 305-POLICE		47,665	56,679	33,198	50,681	47,857

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 336: FIRE/RESCUE						
650-336-702.000	Wages/Full-Time	3,689	5,697	1,854	3,774	5,909
650-336-713.000	Performance Incentive	-	57	-	57	59
650-336-715.000	Employer FICA Contributions	260	440	132	293	457
650-336-716.000	Employee Insurances	877	1,408	462	940	1,387
650-336-717.001	Employee Retirement - DC	350	575	163	377	597
650-336-718.000	Workers Comp Insurance	59	20	6	20	22
650-336-722.000	Retiree Health Savings Plan	110	174	57	116	179
650-336-820.000	Contractual Services - Other	2,461	2,140	488	1,000	2,140
650-336-850.000	Communications	10,346	9,258	4,537	9,258	10,375
650-336-930.000	Repairs & Maintenance	11,066	1,000	3,538	4,000	1,000
650-336-930.102	Licensing	1,172	11,309	5,757	11,309	11,754
650-336-970.000	Capital Outlay	9,982	15,000	17,057	18,000	3,000
Totals for Dept 336-FIRE/RESCUE		40,372	47,079	34,050	49,144	36,879
Dept 571: CSI						
650-571-702.000	Wages/Full-Time	2,472	2,099	857	1,918	2,182
650-571-713.000	Performance Incentive	-	21	-	21	22
650-571-715.000	Employer FICA Contributions	175	162	61	148	169
650-571-716.000	Employee Insurances	1,422	528	574	1,278	520
650-571-717.001	Employee Retirement - DC	219	212	86	191	220
650-571-718.000	Workers Comp Insurance	20	7	2	7	8
650-571-722.000	Retiree Health Savings Plan	159	65	62	140	67
650-571-820.000	Contractual Services - Other	352	300	68	300	300
650-571-850.000	Communications	9,806	8,911	3,934	8,000	8,825
650-571-930.000	Repairs & Maintenance	5,805	1,000	1,608	2,000	1,000
650-571-930.102	Licensing	1,250	6,053	8,280	10,000	10,724
650-571-970.000	Capital Outlay	8,493	28,000	1,352	4,500	6,000
Totals for Dept 571-CSI		30,173	47,359	16,885	28,504	30,038

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 582: ELECTRIC						
650-582-702.000	Wages/Full-Time	10,836	23,293	3,503	7,448	26,313
650-582-713.000	Performance Incentive	-	233	-	223	263
650-582-715.000	Employer FICA Contributions	773	1,800	249	587	2,033
650-582-716.000	Employee Insurances	3,023	5,457	1,161	2,512	6,070
650-582-717.001	Employee Retirement - DC	960	2,353	295	614	2,658
650-582-718.000	Workers Comp Insurance	283	82	25	82	98
650-582-722.000	Retiree Health Savings Plan	378	673	143	310	783
650-582-730.000	General Office Supplies	72	100	-	100	100
650-582-820.000	Contractual Services - Other	16,963	15,000	7,196	15,000	11,500
650-582-850.000	Communications	20,349	24,435	7,899	17,000	17,825
650-582-861.000	Travel & Training	-	2,000	-	1,000	2,000
650-582-930.000	Repairs & Maintenance	10,458	5,000	3,096	4,000	5,000
650-582-930.102	Licensing	127,791	158,624	26,797	158,624	168,896
650-582-968.000	Depreciation	-	17,200	-	17,200	40,200
650-582-970.000	Capital Outlay	6,924	6,000	3,017	4,000	45,500
Totals for Dept 582-ELECTRIC		198,808	262,250	53,382	228,700	329,239

Dept 590: CLEAN WATER PLANT						
650-590-702.000	Wages/Full-Time	3,140	6,798	1,406	3,184	6,771
650-590-713.000	Performance Incentive	-	68	-	68	68
650-590-715.000	Employer FICA Contributions	224	525	100	249	523
650-590-716.000	Employee Insurances	672	1,584	348	788	1,561
650-590-717.001	Employee Retirement - DC	280	687	106	318	684
650-590-718.000	Workers Comp Insurance	73	24	7	24	25
650-590-722.000	Retiree Health Savings Plan	84	195	43	98	201
650-590-820.000	Contractual Services - Other	3,960	100	9	100	100
650-590-850.000	Communications	10,610	9,798	4,358	9,000	5,775
650-590-861.000	Travel & Training	-	1,000	-	500	1,000
650-590-930.000	Repairs & Maintenance	2,284	7,500	482	1,000	5,000
650-590-930.102	Licensing	42,770	43,972	3,018	43,972	58,243
650-590-968.000	Depreciation	-	18,000	-	18,000	41,000
650-590-970.000	Capital Outlay	3,623	61,000	5,722	61,000	13,000
Totals for Dept 590-CLEAN WATER PLANT		67,720	151,252	15,599	138,301	133,952

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 591: WATER						
650-591-702.000	Wages/Full-Time	3,587	8,298	1,061	2,572	9,771
650-591-713.000	Performance Incentive	-	83	-	83	98
650-591-715.000	Employer FICA Contributions	257	641	75	203	755
650-591-716.000	Employee Insurances	790	1,936	283	680	2,254
650-591-717.001	Employee Retirement - DC	311	838	92	257	987
650-591-718.000	Workers Comp Insurance	105	29	9	29	37
650-591-722.000	Retiree Health Savings Plan	99	239	35	84	291
650-591-730.000	General Office Supplies	10	100	-	100	100
650-591-820.000	Contractual Services - Other	8,093	7,700	2,086	4,500	6,900
650-591-850.000	Communications	9,197	10,448	3,678	8,000	8,575
650-591-861.000	Travel & Training	-	1,000	-	500	1,000
650-591-930.000	Repairs & Maintenance	4,170	2,500	1,086	1,500	2,500
650-591-930.102	Licensing	122,073	79,694	27,167	79,694	79,921
650-591-968.000	Depreciation	8,843	12,800	-	12,800	17,800
650-591-970.000	Capital Outlay	3,541	6,000	3,036	4,000	26,500
Totals for Dept 591-WATER		161,075	132,306	38,608	115,002	157,488
Dept 780: COMMUNITY CENTER						
650-780-702.000	Wages/Full-Time	800	700	96	460	727
650-780-713.000	Performance Incentive	-	7	-	7	7
650-780-715.000	Employer FICA Contributions	56	54	7	36	56
650-780-716.000	Employee Insurances	197	176	24	52	173
650-780-717.001	Employee Retirement - DC	80	71	10	46	73
650-780-718.000	Workers Comp Insurance	7	2	1	2	3
650-780-722.000	Retiree Health Savings Plan	25	22	3	7	22
650-780-850.000	Communications	1,842	400	473	500	400
650-780-930.000	Repairs & Maintenance	-	-	-	-	-
650-780-930.102	Licensing	-	4,383	261	4,383	8,365
650-780-970.000	Capital Outlay	2,440	-	-	-	-
Totals for Dept 780 - COMMUNITY CENTER		5,447	5,815	874	5,493	9,828
TOTAL APPROPRIATIONS		1,283,088	1,534,479	529,202	1,453,153	1,778,529
NET OF REVENUES/APPROPRIATIONS - FUND 650		4,909	203,500	90,206	169,000	2,500
Capital Uses		103,837	196,000	0	256,500	386,500
Cash & Investment Balance		183,109	366,260	273,315	271,460	191,911
Net Position - Beginning		290,826	295,734	295,734	295,734	464,734
Net Position - Ending		295,734	499,234	385,940	464,734	467,234

**CITY OF ZEELAND  
2026-27 FISCAL YEAR BUDGET  
CAPITAL IMPROVEMENT PROGRAM**

**IT SERVICES**

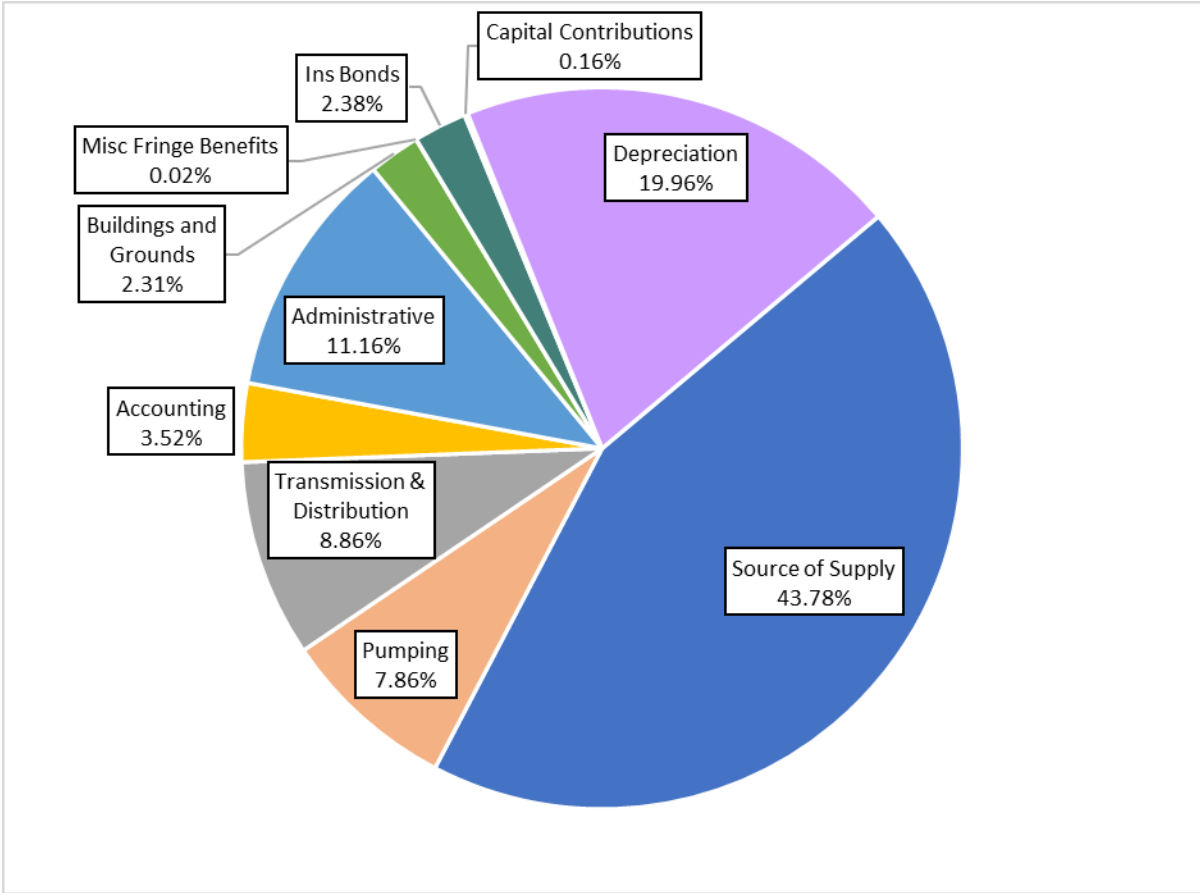
PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b><u>Technology Improvements - General Government</u></b>							
Business Network IE3000 Switch Refresh	31,500						
Business Network Switch Refresh		56,000	56,000	50,000	36,000	50,000	36,000
Firewall Refresh			30,000				
Wireless Refresh	10,000	10,000			12,000	10,000	
DVR Refresh	70,000						
Video Refresh	20,000	30,000					
Server Infrastructure				150,000	150,000		
Other Infrastructure		10,000	125,000	10,000	5,000	140,000	180,000
Fiber Expansion	35,000						
BS&A Cloud Migration		115,500					
<b>Sub-Total Technology - General Government</b>	<b>166,500</b>	<b>221,500</b>	<b>211,000</b>	<b>210,000</b>	<b>203,000</b>	<b>200,000</b>	<b>216,000</b>
<b><u>Technology Improvements - Electric Dept.</u></b>							
ESCADA Switch Refresh			64,000				
SCADA VMWare Server Refresh	35,000	35,000					
ESCADA VEEAM Server		20,000					
Firewall Upgrade					8,000		
OT Security		25,000					
<b>Sub-Total Technology - Electric</b>	<b>35,000</b>	<b>80,000</b>	<b>64,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>
<b><u>Technology Improvements - Water Dept.</u></b>							
Firewall Upgrade					8,000		
OT Security		25,000					
<b>Sub-Total Technology - Water</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>
<b><u>Technology Improvements - Clean Water Dept.</u></b>							
Clean Water Plant - SCADA Server Refresh	20,000						
Clean Water Plant - Switch Refresh			15,000				
Fiber (Gentex LiftStation)	35,000						
Camera Upgrades		35,000					
Firewall Upgrade					8,000		
OT Security		25,000					
<b>Sub-Total Technology - Clean Water</b>	<b>55,000</b>	<b>60,000</b>	<b>15,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>256,500</b>	<b>386,500</b>	<b>290,000</b>	<b>210,000</b>	<b>227,000</b>	<b>200,000</b>	<b>216,000</b>

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Replacement Reserves -- Imp. And Additions - Electric	97,438	163,063	143,125	78,750	84,125	75,000	81,000
Replacement Reserves -- Imp. And Additions - Water	20,813	52,688	26,375	26,250	33,375	25,000	27,000
General Fund	74,925	99,675	94,950	94,500	91,350	90,000	97,200
Clean Water Plant Fund	63,325	71,075	25,550	10,500	18,150	10,000	10,800
<b>TOTAL SOURCE OF FUNDS</b>	<b>256,500</b>	<b>386,500</b>	<b>290,000</b>	<b>210,000</b>	<b>227,000</b>	<b>200,000</b>	<b>216,000</b>

**ZEELAND BOARD OF PUBLIC WORKS  
WATER UTILITY**

**FUND 591**

This fund accounts for the activities of the Zeeland Board of Public Works Water Utility. Budgeted operating expenses are expected to breakdown as follows:



**Water Operations, Revenues & Rates:**

FY2027 overall water revenues are projected to increase approximately 3.9 percent over projected FY2026 revenues partially attributable to the replacement of old, slower water meters with new advanced meters, as well as a multi-year rate increase of 4.9 percent that went into effect on January 1, 2026. This adjustment follows the multi-year rate plan recommended in the 2024 Water Cost of Service Study to ensure sufficient revenue for higher-than-normal capital expenditures related to system improvements and required service line replacements.

**Operating Expenses:**

The budget reflects a six (6) percent increase in Source of Supply costs due to an increase in the fixed cost calculation in the Holland contract resulting from Holland’s capital investments in water treatment facilities and distribution system improvements.

The Personnel Services budget incorporates wage scale adjustments required under the collective bargaining agreement. Compensation adjustments for non-union employees are under evaluation at the time of budget preparation. A rebalancing of wage allocations between Pumping and

Transmission and Distribution Personnel Services is reflected in the FY2027 budget to more accurately align labor costs with operational responsibilities.

The budget includes a funding contribution for a Financial Analyst position to strengthen oversight of BPW finance and accounting activities. Given that BPW operations account for a substantial majority of the City of Zeeland's revenues and expenditures, the Finance Department has experienced increasing workload demands. The position will report to the Finance Director, be physically located within the BPW offices, and will be primarily responsible for BPW-related finance and accounting functions. This role will enhance financial reporting, budgeting, analysis, and internal controls, ensuring appropriate oversight and long-term financial stewardship of utility operations.



The budget also includes funding for a new full-time administrative support position to address identified service and operational gaps. This position will provide assistance with Board packet preparation, customer communications, billing and customer service coordination, document management, regulatory reporting, and the administration of recurring organizational and community engagement activities. Adding this resource will improve responsiveness, support staff efficiency, and enhance overall service delivery to our customers and community.

We also propose adding a GIS intern to augment the shared GIS Analyst resource, helping manage increased workload demands while enhancing the overall capacity and effectiveness of our GIS program. This expense will be allocated across the Water and Electric utilities, as well as the City.

The Transmission & Distribution budget includes additional funding in FY2027 for hydrant maintenance.

The Accounting budget includes funding contributions for utility billing-related activities (billing supplies, postage, meter reading, etc.), and annual audit consulting services (split 25%/75% between Water and Electric).

The Administration budget includes funding contributions for community promotion supplies, internal computer services and infrastructure, safety training and services, various dues and fees, marketing services, training and travel for administrative personnel, community contributions (Holiday Power Dollars, Community Grant, various sponsorships for local events, the annual Business & Industry Breakfast), customer-facing printed materials, board meeting food and refreshments, and employee appreciation activities (split 25%/75% between Water and Electric).

The Building & Grounds Professional and Contracted Services includes increased funding (split 75%/25% between Electric and Water) for services related to the larger remodeled BPW administrative office size.

The FY2027 budget reflects a year-over-year increase of nearly six (6) percent in Insurance costs due to increased premium costs.

**Income:**

The Water utility is debt-free. Projected income, depreciation, contribution in aid of construction, and cash reserves are more than adequate to fully fund capital improvements proposed in the Water utility's FY2027 Capital Improvement Program.

**Capital Improvements:**

FY2027 Water Department capital improvements are planned at a total spending level of \$2,322,500 as outlined in the proposed 6-Year Capital Improvement Program. The capital program includes funding at a spending level of \$1,240,000 for the Church St. (Washington Ave. to Lincoln St.) reconstruction project. An additional \$300,000 is included in the plan for other watermain projects to be determined.

The plan includes Distribution Improvements at a spending level of \$730,000 for water meter replacements and service line replacements. These multi-year legacy initiatives will be concluded by the end of FY2027. The plan also includes replacement of a Variable Frequency Drive (VFD) at Zeeland Generating Station, installation of a new EMCC Breaker at Washington Pump Station, and funding for other distribution system improvements to be determined.

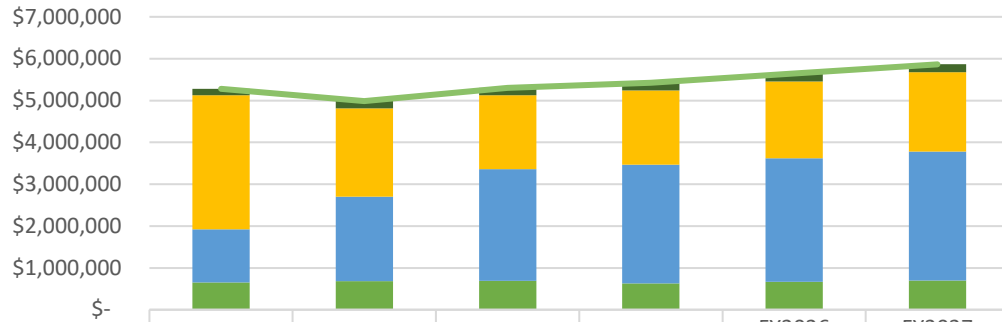
The Facilities Capital Improvement plan includes the installation of a fire detection system in the Water Warehouse and HVAC unit replacements at various BPW-owned facilities (split 25%/75% between Electric and Water).

**Operational Data:**

The following provides some operational data for the water utility (FY2025 data):

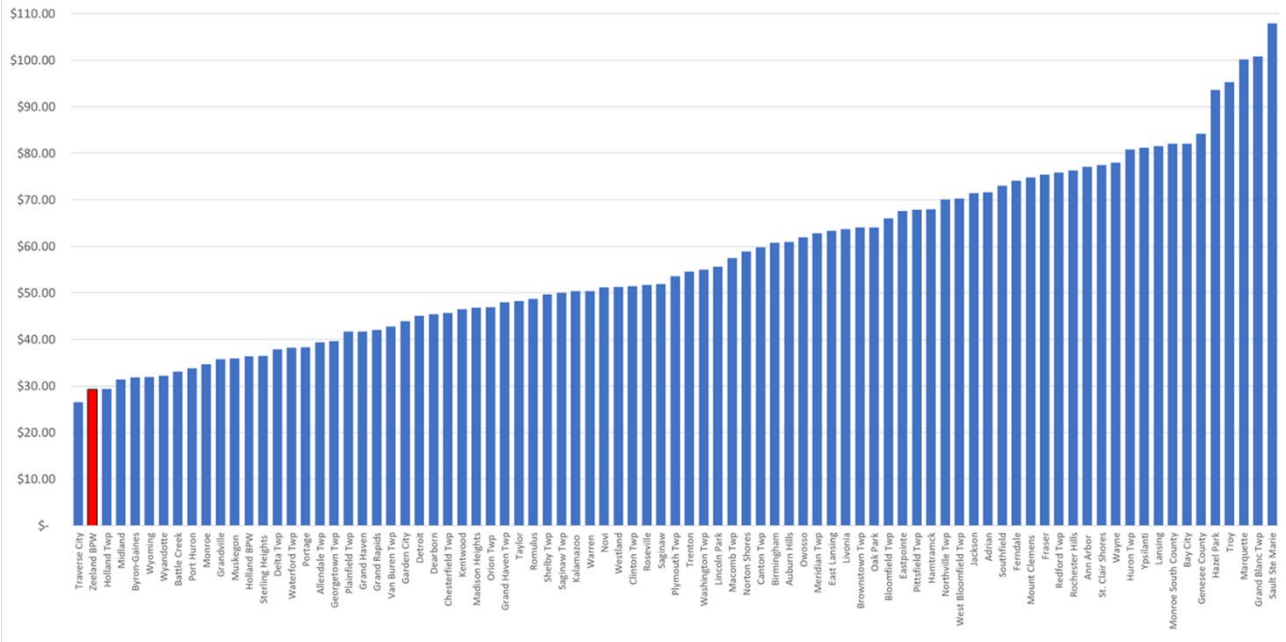
FY2025 Sales Volume:	2.40 billion gallons
Storage Capacity:	
Elevated	2.0 million gallons
Ground	<u>7.5 million gallons</u>
	9.5 million gallons
BPW Pumping Capacity	17.3 MGD
Miles of Water Main:	
Transmission & Distribution	55.1 miles
FY2025 Peak System Demand	11.6 MGD
Approximate Service Area	7.1 square miles
Number of Customers by Classification:	
Residential	2,419
Commercial	501
Industrial	158
Public	89
Contractual	1
Fire Protection	<u>132</u>
	3,300
Percentage by Customer Location:	
Within City of Zeeland	70.0%
Outside City of Zeeland	30.0%

## Water Charges for Service



	FY2022	FY2023	FY2024	FY2025	FY2026 Estimated	FY2027 Requested
Fire Protection Charges	\$155,383	\$170,243	\$178,235	\$184,253.00	\$188,939.00	\$188,839.00
Contractual	\$3,202,489	\$2,116,932	\$1,767,260	\$1,774,413.00	\$1,832,888.00	\$1,895,508.00
Commercial	\$1,268,583	\$2,014,353	\$2,668,867	\$2,840,524.00	\$2,959,297.00	\$3,083,587.00
Residential	\$652,837	\$684,790	\$688,406	\$628,981.00	\$663,937.00	\$696,470.00
<b>Total Charges for Service</b>	<b>\$5,279,292</b>	<b>\$4,986,317</b>	<b>\$5,302,768</b>	<b>\$5,428,171</b>	<b>\$5,645,061</b>	<b>\$5,864,404</b>

## FY 2025 Average Summer Water Bill – 5/8” Meter (11 CCF)



BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 591: WATER UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
CHARGES FOR SERVICE						
591-000-640.000	Fire Protection Charges	184,253	180,000	78,612	188,939	188,839
591-000-646.000	Utility Sales - Residential	628,981	654,610	302,027	663,937	696,470
591-000-647.000	Utility Sales - Commercial	2,840,524	3,028,326	1,454,045	2,959,297	3,083,587
591-000-647.001	Industrial Sales - Contractual	1,774,413	1,945,683	809,963	1,832,888	1,895,508
CHARGES FOR SERVICE		5,428,170	5,808,619	2,644,648	5,645,061	5,864,404
OTHER REVENUE						
591-000-445.000	Interest/Penalties on Sales	3,983	3,500	922	4,000	3,500
591-000-667.000	Rents	80,657	79,742	83,421	83,421	86,703
591-000-677.000	Other Revenue	9,415	5,000	1,486,715	2,135,045	5,000
591-000-679.000	New Service Fee	320	250	240	250	250
591-000-679.001	Reconnection Fee	1,875	2,000	865	2,000	2,000
591-000-679.002	Non Transmitting Admin Fees	75	75	-	-	-
591-000-693.000	Scrap Revenue	18,379	10,000	8,832	10,000	10,000
OTHER REVENUE		114,705	100,567	1,580,995	2,234,716	107,453
TOTAL OPERATING REVENUE		5,542,875	5,909,186	4,225,642	7,879,777	5,971,857

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 591: WATER UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>						
Dept 534: SOURCE OF SUPPLY						
591-534-746.000	Water	2,424,267	2,558,212	1,044,215	2,599,212	2,755,165
Totals for Dept 534-SOURCE OF SUPPLY		2,424,267	2,558,212	1,044,215	2,599,212	2,755,165
Dept 535: PUMPING						
Personnel Services						
591-535-702.001	Wages/Full-Time Operating	117,214	125,362	42,587	97,291	130,385
591-535-703.001	Wages/Part-Time Operating	7,427	19,256	3,414	6,829	16,529
591-535-704.001	Wages/Overtime Operating	-	231	-	-	238
591-535-707.000	Wages/On Call	12,813	-	8,115	16,231	-
591-535-710.000	Wages/Longevity Pay	1,275	750	875	875	875
591-535-715.000	Employer FICA Contributions	10,151	13,282	4,120	8,997	13,638
591-535-716.000	Employee Insurances	23,104	26,403	7,826	19,620	26,013
591-535-716.001	Retirees Health Insurance - OPEB	(10,488)	-	-	-	-
591-535-717.001	Employee Retirement - DC	13,105	15,414	4,572	9,145	16,151
591-535-718.000	Workers Comp Insurance	2,218	5,348	1,628	5,348	5,651
591-535-722.000	Retiree Health Savings Plan	2,891	3,257	1,133	2,588	3,355
		179,709	209,303	74,270	166,923	212,834
Supplies						
591-535-776.000	Building Maintenance Supplies	80	1,000	101	600	1,000
591-535-778.000	Equipment Maintenance Supplies	7,415	8,000	24	3,500	8,000
		7,495	9,000	125	4,100	9,000
Professional & Contractual Services						
591-535-820.000	Contractual Services - Other	34,421	50,000	5,961	35,000	50,000
591-535-920.000	Utilities	175,571	190,000	86,546	180,000	190,000
591-535-931.000	Building Maintenance	6,291	7,500	-	7,500	8,000
591-535-933.000	Equipment Maintenance	9,401	14,000	17,926	43,000	25,000
		225,684	261,500	110,433	265,500	273,000
Totals for Dept 535-PUMPING		412,889	479,803	184,828	436,523	494,834

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 591: WATER UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 538: TRANSMISSION AND DISTRIBUTION						
Personnel Services						
591-538-702.002	Wages/Full-Time Maintenance	188,382	204,737	85,085	186,969	219,130
591-538-703.002	Wages/Part-Time Maintenance	22,070	22,856	9,719	19,437	20,129
591-538-704.002	Wages/Overtime Maintenance	19,638	42,648	8,803	17,607	46,547
591-538-707.000	Wages/On-Call	12,812	32,060	8,115	16,229	33,343
591-538-710.000	Wages/Longevity Pay	1,425	1,688	1,938	1,938	2,065
591-538-711.000	Capitalized Wages	(99,427)	(90,000)	(21,234)	(42,468)	(25,000)
591-538-712.000	Capitalized Benefits	(49,713)	(45,000)	(10,617)	(21,234)	(10,000)
591-538-715.000	Employer FICA Contributions	17,402	20,434	8,490	17,709	21,560
591-538-716.000	Employee Insurances	38,372	41,805	15,823	36,151	41,968
591-538-717.001	Employee Retirement - DC	21,643	24,403	9,787	19,575	26,147
591-538-718.000	Workers Comp Insurance	2,348	7,318	2,228	7,318	9,336
591-538-722.001	Retiree Health Savings Plan	4,801	5,158	2,119	4,627	5,413
		179,752	268,106	120,255	263,858	390,637
Supplies						
591-538-734.000	Safety Supplies	1,189	7,000	227	6,500	7,000
591-538-751.000	Gasoline	3,901	5,000	1,082	4,000	5,000
591-538-757.000	Other Operating Supplies	6,068	6,000	1,892	6,000	6,000
591-538-766.000	Tools	3,885	8,000	769	7,500	8,000
591-538-768.000	Uniforms & Cleaning	3,666	4,000	1,798	3,600	4,000
591-538-776.000	Building Maintenance Supplies	772	2,000	12	1,500	2,000
591-538-778.000	Equipment Maintenance Supplies	13,566	12,000	742	8,000	30,000
591-538-778.001	Vehicle Supplies	113	-	-	-	-
		33,162	44,000	6,521	37,100	62,000
Professional & Contractual Services						
591-538-820.000	Contractual Services - Other	114,496	135,000	6,629	100,000	50,000
591-538-820.001	Water Main Repairs	-	-	6	6	50,000
591-538-920.000	Utilities	254	300	72	275	300
591-538-933.000	Equipment Maintenance	-	500	947	1,500	2,000
591-538-933.001	Vehicle Contract Labor	160	2,300	451	1,000	2,400
		114,910	138,100	8,104	102,781	104,700
Totals for Dept 538-TRANS. AND DISTR.		327,823	450,206	134,881	403,739	557,337

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 591: WATER UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	
Dept 546: ACCOUNTING							
Personnel Services							
591-546-702.001	Wages/Full-Time Operating	85,306	93,313	44,306	88,612	117,191	
591-546-703.001	Wages/Part-Time Operating	14,880	15,112	6,995	13,989	15,870	
591-546-704.001	Wages/Overtime Operating	9,531	2,815	3,895	7,789	2,964	
591-546-710.000	Wages/Longevity Pay	645	568	630	630	788	
591-546-711.000	Wages to be Capitalized	(14,693)	-	(7,788)	(7,788)	-	- SpryPoint project complete
591-546-712.000	Fringes to be Capitalized	(7,347)	-	(3,894)	(3,894)	-	- SpryPoint project complete
591-546-713.000	Performance Incentive	308	355	-	355	566	
591-546-715.000	Employer FICA Contributions	8,225	8,580	4,155	8,309	10,509	
591-546-716.000	Employee Insurances	21,034	23,235	10,916	21,833	26,793	
591-546-717.000	Employee Retirement - DB	5,617	-	-	-	-	
591-546-717.001	Employee Retirement - DC	8,977	9,705	4,696	9,392	12,151	
591-546-718.000	Workers Comp Insurance	1,520	635	193	635	775	
591-546-722.000	Retiree Health Savings Plan	2,632	2,867	1,347	2,694	3,456	
		136,636	157,184	65,451	142,556	191,062	
Supplies							
591-546-729.000	Postage	9,777	10,050	5,285	10,570	11,400	25% of billing postage (around \$3,800 a month).
591-546-730.000	General Office Supplies	1,842	500	227	600	300	25% of billing supplies paper for 6 month of FY27
591-546-751.000	Gasoline	181	300	54	120	150	25% Meter Reader Truck
591-546-768.000	Uniforms & Cleaning	291	300	77	200	200	25% Meter reader per contract and company provided
		12,091	11,150	5,643	11,490	12,050	
Professional & Contractual Services							
591-546-808.000	Independent Audit	5,290	5,508	4,581	5,680	5,728	11% of Annual Fee (FY2026=\$50,070; FY2027=\$52,070; FY2028=\$54,150)
591-546-820.000	Contractual Services - Other	1,626	12,500	848	1,700	7,950	25% outside vendor bill printing set up and 6 months(-25,000), Invoice Cloud portal access fee, 6 months of Extend Your Reach bill stuffing
591-546-861.000	Travel & Training	2,144	6,250	0	875	4,500	25% 1-2 conferences each (Kelcie, Kerri, Lezlyn) 1 for Marlene & Ryan additional training.
591-546-933.001	Vehicle Contract Labor	35	750	-	50	75	25% Meter Reader Truck
591-546-956.000	Miscellaneous	-	50	-	-	50	
		9,095	25,058	5,429	8,305	18,303	
Totals for Dept 546-ACCOUNTING		157,822	193,392	76,522	162,351	221,414	

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 591: WATER UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	
Dept 547: ADMINISTRATION							
Personnel Services							
591-547-702.001	Wages/Full-Time Operating	201,945	238,327	115,453	230,906	224,372	
591-547-703.001	Wages/Part-Time Operating	2,480	1,575	883	1,766	6,373	
591-547-704.001	Wages/Overtime Operating	161	487	-	-	532	
591-547-706.000	Car Allowance	1,207	1,500	593	1,187	1,500	
591-547-710.000	Wages/Longevity Pay	1,180	1,380	1,005	1,005	1,063	
591-547-711.000	Capitalized Wages	(585)	-	(86)	(86)	-	- SpryPoint project should be complete
591-547-712.000	Capitalized Benefits	(292)	-	(43)	(43)	-	- SpryPoint project should be complete
591-547-713.000	Performance Incentive	-	83	-	83	69	
591-547-715.000	Employer FICA Contributions	14,637	19,169	8,228	16,456	18,629	
591-547-716.000	Employee Insurances	27,665	33,620	16,210	32,419	34,684	
591-547-717.001	Employee Retirement - DC	20,335	24,900	11,626	23,251	23,501	
591-547-718.000	Workers Comp Insurance	1,835	5,844	1,779	5,844	5,796	
591-547-722.000	Retiree Health Savings Plan	3,462	4,148	2,000	4,000	4,473	
		274,030	331,031	157,648	316,787	320,992	
Supplies							
591-547-729.000	Postage	1,502	2,500	516	1,000	1,000	Pitney Bowes postage refills, christmas card postage
591-547-730.000	General Office Supplies	3,511	3,000	1,419	3,000	1,000	Printer paper, office supplies, breakroom supplies. Moved \$2000 to 591-571-730
591-547-734.000	Safety Supplies	135	250	-	-	-	
591-547-751.000	Gasoline	12	25	9	20	25	25% C-Max
591-547-780.000	Community Promotion Supplies	744	2,500	23	500	2,500	Swag items, event giveaways
		5,904	8,275	1,966	4,520	4,525	
Professional & Contractual Services							
591-547-814.101	Computer Services - Internal, Fixed Fee	73,022	86,354	43,177	86,286	95,092	
591-547-814.102	Computer Services - Internal, Billable	161,078	132,306	38,650	115,002	157,488	
591-547-814.103	Computer Services - Capital	1,845	25,313	-	20,813	-	
591-547-819.000	Safety Services	938	3,000	1,181	3,000	3,000	75 % Holland BPW Safety services (80hours/year at \$150/hr)
591-547-820.000	Contractual Services - Other	14,324	15,000	8,690	18,000	15,000	50% of CRC, 25% Pitney Bowes Lease, AD Bos rental, HR Solutions, Holland BPW Fiber Access Fee, document shredding
591-547-820.008	Credit Card Fees	17,033	16,500	9,001	18,000	19,500	25% electronic payment fees (Averages \$6,500/month)
591-547-826.000	Legal Fees	2,679	3,000	782	2,000	3,000	25% BPW fees, water fees
591-547-828.000	Memberships & Subscriptions	5,159	6,000	5,232	5,232	6,000	AWWA, EGLLE, West Coast COC, FFC (radio licensing)
591-547-861.000	Travel & Training	11,196	35,000	15,731	30,000	41,250	25% Andy and Bob Travel, Discovery Coaching, all water department travel and training.
591-547-880.000	Community Promotion	19,083	20,000	5,374	12,000	15,000	~25% YellowLime Monthly Services
591-547-890.000	Community Contr./Projects	10,060	12,000	4,341	9,500	11,000	25% of Community Grant (\$25,000), Sponsorships, Christmas Cards, Parade, Industry Breakfast, Public Water Week, Citizens Academy
591-547-900.000	Printing & Publishing	4,948	5,000	2,006	4,200	5,000	Doorhangers, Newsletters, Monthly Inserts, Newspaper posts, Invoice Cloud statement presentment
591-547-933.001	Vehicle Contract Labor	93	100	16	50	100	25% C-Max
591-547-955.000	Internal Meetings	482	700	211	750	750	25% of food for Board meetings and Board Meeting Breakfasts, Board Christmas Dinner, staff meetings, training sessions, meetings with vendors
591-547-955.001	Employee Appreciation	2,472	5,000	371	1,700	3,000	BPW Specific Appreciation, City Wide employee Banquet (\$875), Chrismas lunch, retirement celebrations
591-547-955.002	Meetings with Vendors/External Resources	217	-	-	-	-	Remove. Added into Internal Meetings
591-547-956.000	Miscellaneous	141	1,000	-	-	1,000	
591-547-956.003	Uncollectible Sales	-	500	-	-	500	
		324,770	366,773	134,762	326,533	376,681	
Totals for Dept 547-ADMINISTRATION		604,703	706,079	294,376	647,840	702,197	

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 591: WATER UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 571: BUILDINGS & GROUNDS						
Personnel Services						
591-571-702.000	Wages/Full-Time	25,785	22,221	13,582	27,164	28,315
591-571-703.000	Wages/Part-Time	13,400	25,605	6,156	12,312	19,994
591-571-704.000	Wages/Overtime	-	-	-	-	43
591-571-710.000	Wages/Longevity	-	-	-	-	158
591-571-711.000	Wages to be Capitalized	(364)	-	(62)	(123)	-
591-571-712.000	Fringes to be Capitalized	(182)	-	(31)	(62)	-
591-571-715.000	Employer FICA Contributions	2,836	3,659	1,418	2,837	3,711
591-571-716.000	Employee Insurances	5,581	4,577	2,926	5,852	5,896
591-571-717.001	Employee Retirement - DC	2,579	2,222	1,355	2,710	2,852
591-571-718.000	Workers Comp Insurance	496	1,837	592	1,837	1,833
591-571-722.000	Retiree Health Savings Plan	698	565	361	722	760
		50,830	60,686	26,298	53,248	63,562
Supplies						
591-571-730.000	General Office Supplies	-	-	-	-	2,000
591-571-734.000	Safety Supplies	640	625	-	500	1,550
591-571-751.000	Gasoline	425	750	296	625	750
591-571-757.000	Other Operating Supplies	241	1,250	107	750	1,000
591-571-766.000	Tools	318	1,250	110	875	900
591-571-768.000	Uniforms & Cleaning	276	375	78	338	300
591-571-776.000	Building Maintenance Supplies	7,998	6,250	239	5,250	7,000
591-571-778.000	Equipment Maintenance Supplies	478	1,250	53	750	1,000
591-571-778.001	Vehicle Supplies	17	-	-	125	300
		10,394	11,750	883	9,213	14,800
Professional & Contracted Services						
591-571-820.000	Contractual Services - Other	26,019	40,000	7,972	25,500	35,000
591-571-920.000	Utilities	12,501	15,000	5,040	14,000	20,000
591-571-931.000	Building Maintenance	7,346	15,000	1,265	10,500	10,000
591-571-933.000	Equipment Maintenance	255	1,250	86	875	1,500
591-571-933.001	Vehicle Contract Labor	69	750	16	250	400
		46,191	72,000	14,380	51,125	66,900
Totals for Dept 571-BUILDINGS & GROUNDS						
		107,415	144,436	41,561	113,586	145,262
Dept 572: INSURANCE & BONDS						
591-572-958.000	Insurance and Bonds	160,476	168,500	70,614	141,228	149,700
Totals for Dept 572-INSURANCE & BONDS						
		160,476	168,500	70,614	141,228	149,700
Dept 576: CAPITAL CONTRIBUTIONS						
591-576-956.004	Loss on Disposal of Equipment	10,529	-	-	-	-
591-576-970.000	Capital Outlay	288	10,000	-	10,000	10,000
Totals for Dept 576-CAPITAL CONTRIBUTIONS						
		10,817	10,000	-	10,000	10,000
Dept 252: UNALLOCATED FRINGE BENEFITS						
591-252-956.000	Miscellaneous Fringe Benefits	-	1,000	301	1,000	1,000
Totals for Dept 252-UNALLOCATED FRINGE BENEFITS						
		-	1,000	301	1,000	1,000
Dept 240: CONTINGENCIES						
591-240-956.000	Contingencies	-	10,131	-	-	-
Totals for Dept 240-CONTINGENCIES						
		-	10,131	-	-	-
OPERATING EXPENSES BEFORE DEPRECIATION						
		4,206,212	4,721,759	1,847,299	4,515,480	5,036,909
OPERATING INCOME BEFORE DEPRECIATION						
		1,336,663	1,187,427	2,378,343	3,364,297	934,948
Dept 550: DEPRECIATION						
591-550-968.000	Depreciation	1,082,168	1,170,615	541,084	1,134,660	1,256,460
Totals for Dept 550-DEPRECIATION						
		1,082,168	1,170,615	541,084	1,134,660	1,256,460
OPERATING INCOME						
		254,494	16,812	1,837,259	2,229,637	(321,512)

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 591: WATER UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
NON-OPERATING INCOME						
591-000-665.001	Interest Earnings - Imp & Add	-	-	211,085	250,000	150,000
591-000-665.013	Interest Earnings - Imp & Add	656,686	150,000	4,689	-	-
		656,686	150,000	215,774	250,000	150,000
CONTRIBUTED CAPITAL						
591-000-674.000	Capital Contributions	47,639	25,000	15,152	25,000	25,000
591-000-675.000	Developer Contributions	-	-	-	-	-
		47,639	25,000	15,152	25,000	25,000
NET INCOME (LOSS)		958,819	191,812	2,068,185	2,504,637	(146,512)
TOTAL CAPITAL ASSETS		20,843,246	20,843,246	22,250,665	22,250,665	24,282,318
NET INCOME (LOSS)		958,819	191,812	2,068,185	2,504,637	(146,512)
DEPRECIATION		1,082,168	1,170,615	541,084	1,134,660	1,256,460
CONSTRUCTION IN PROGRESS		293,766	-	-	625,000	-
DEBT PRINCIPAL		-	-	-	-	-
TRANSFERS TO MPIA		-	-	-	2,135,045	-
CASH SPENT ON CAPITAL EXPENDITURES		1,407,419	5,310,000	-	3,166,313	2,350,188
FUTURE ESTIMATED CASH AND INVESTMENTS BALANCE (ASSUMING ONLY USE OF INCOME IS CAPITAL PROJECTS AND DEBT PRINCIPAL)		11,848,471	7,900,898	14,457,740	10,186,410	8,946,170

**CITY OF ZEELAND  
2026-27 FISCAL YEAR BUDGET  
CAPITAL IMPROVEMENT PROGRAM**

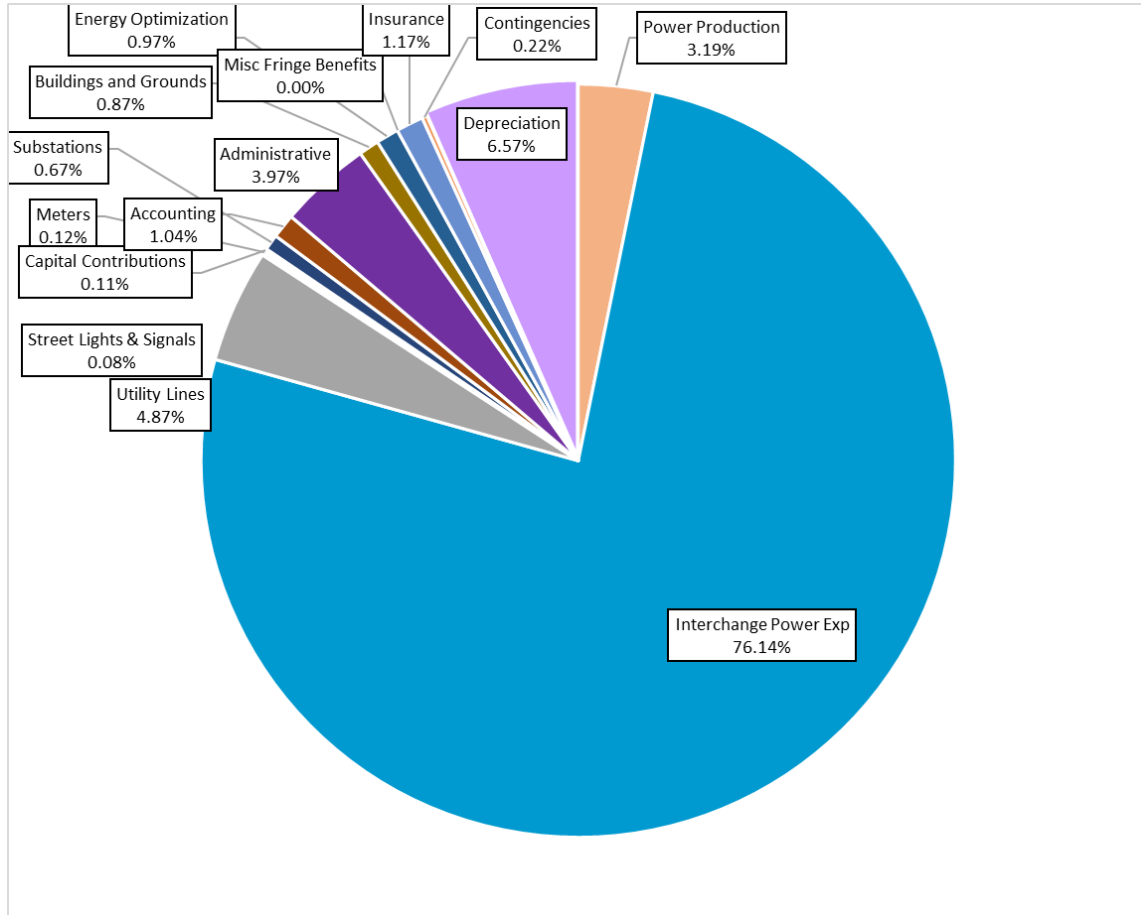
**WATER UTILITY TYPE IMPROVEMENTS**

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Street Projects</b>							
Taft (Main-Huizenga)	778,000						
Jefferson (Lawrence South to Dead End)	200,000						
West Lawrence (Jefferson to Taft)	220,000						
Church (Washington to Lincoln)		1,240,000					
Goodrich (E. Central to E. Lincoln)			320,000				
Winterhoulder (W. Central North to DeadEnd)			260,000				
W. Valley DR. (S. Jefferson to S. Taft)				125,000	125,000		
S. Jefferson (W. Valley South to W. Huizenga)				160,000	160,000		
S. Westenbroek (W. Huizenga N. to Deadend)				110,000	110,000		
Hillview Dr. (S. Westenbroek to S. Jefferson)				130,000	130,000		
Washington Ave.						1,000,000	1,000,000
Other Water Main Projects	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>Sub-Total Street Projects</b>	<b>1,498,000</b>	<b>1,540,000</b>	<b>880,000</b>	<b>825,000</b>	<b>825,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>Distribution Improvements</b>							
Meter Replacement & AMI - MXU's/First 3 years of Software	100,000	50,000					
Galvanized Service Line Replacements	600,000	500,000					
Tank Painting and Restoration 500,000			300,000				
Tank Painting and Restoration 1.5 mg (80th st)				400,000			
Replace VFD at ZGS		80,000					
16" Water Main Extension South of JR			600,000				
EMCC Breaker Wash Pump		40,000					
Carlton Pump Station 3rd Pump	93,000			800,000			
Other Distribution System Improvements	60,000	60,000	60,000	60,000	60,000	60,000	60,000
<b>Sub-Total Distribution System Improvements</b>	<b>853,000</b>	<b>730,000</b>	<b>960,000</b>	<b>1,260,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Vehicle Additions/Improvements</b>							
Vehicle Acquisitions	92,000				100,000		
Forklift	35,000						
Vehicle - Admin Utility Vehicle			15,000				
Lawn Mowers - Facilities			4,000		2,500		
<b>Sub-Total Vehicle Additions/Improvements</b>	<b>127,000</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>102,500</b>	<b>-</b>	<b>-</b>
<b>Technology Improvements</b>							
SCADA Replacement					200,000		
<b>Sub-Total Technology Improvements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
<b>Facilities</b>							
Install Fire Detection System in Water Warehouse		45,000					
BPW Office Remodel & Expansion	687,500						
Paving Projects: BPW Office Rear/West Lot							20,000
Roof Replacements - West Washington Maint. Bldg.					10,000		
HVAC Unit Replacements - BPW Admin Office		7,500					
<b>Sub-Total Facilities</b>	<b>687,500</b>	<b>52,500</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>20,000</b>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>3,165,500</b>	<b>2,322,500</b>	<b>1,859,000</b>	<b>2,085,000</b>	<b>1,197,500</b>	<b>1,360,000</b>	<b>1,380,000</b>
<b>SOURCE OF FUNDS</b>							
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>
Water System Revenue Bonds							
Grants							
Contributions in Aid of Construction	20,000	25,000	25,000	25,000	25,000	25,000	25,000
Replacement Reserves - Imp. and Additions	3,145,500	2,297,500	1,834,000	2,060,000	1,172,500	1,335,000	1,355,000
<b>TOTAL SOURCE OF FUNDS</b>	<b>3,165,500</b>	<b>2,322,500</b>	<b>1,859,000</b>	<b>2,085,000</b>	<b>1,197,500</b>	<b>1,360,000</b>	<b>1,380,000</b>

# ZEELAND BOARD OF PUBLIC WORKS ELECTRIC UTILITY

## FUND 582

This fund accounts for the activities of the Zeeland Board of Public Works Electric Utility. Budgeted operating expenses are expected to break down as follows:



### **Electric Operations, Revenues & Rates:**

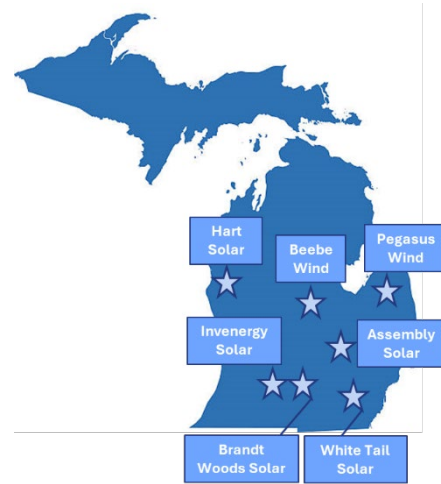
Electric operating revenues are projected at \$42.8 million for FY2027, representing an increase of 7.5 percent compared to projected FY2026 revenues. Electric sales volume is projected at 469,940 megawatt-hours, an increase of approximately 2.7 percent over the projected 457,671 megawatt-hours for FY2026, reflecting continued strong industrial usage and sales. Power supply costs are expected to increase by nearly 15 percent, with approximately 2 to 3 percent of that increase attributable to projected load growth and the remaining 12 to 13 percent driven by higher capacity, energy, and transmission costs in the wholesale market.

Power supply-related expenses comprise approximately **79 percent** of all BPW electric utility costs. Variations in energy, capacity, and transmission costs will be passed through on retail rates via the Power Cost Adjustment. The FY2027 budget includes a 12-month rolling average fuel and power cost adjustment and the Clean Energy Program costs. The net effect of the proposed budget and anticipated changes in the 12-month rolling average of the power cost adjustment factor are expected to result in an average retail rate of approximately 8.75 cents per kilowatt-

hour (kWh). Consistent with past performance, electric rates are expected to compare favorably with those of other electric utilities in the region, and the BPW residential rate is estimated to remain 40% or more below that of Consumers Energy depending on usage amounts.

**Renewable Energy:**

Beebe Wind Farm, Pegasus Wind Farm, Assembly Solar Phases I & II, Invenergy Calhoun Solar, Brandt Woods Calhoun Solar, White Tail Solar, and Hart Solar (future) are included in the FY2027 wholesale power supply forecast. Additional solar resources are being evaluated for inclusion in the BPW’s renewable energy and power supply portfolio. At least 15 percent of the BPW’s system energy needs will come from renewable wind and solar sources in FY2027.



**Clean Energy Program:**

This program provides monetary incentives to our retail customers who implement qualifying energy efficiency improvement measures and has proven beneficial to all ZBPW customers over the years since the program’s inception in 2009. Annual expenditures have averaged over \$400,000 in the most recent 5-year period. Substantial energy savings have been documented as a result of the program, thereby saving on BPW power supply costs which translates into savings for all electric customers.

Michigan’s 2023 Clean and Renewable Energy Waste Reduction Act (PA 235) requires electric utilities to file a Renewable Energy Plan (Plan) with the Michigan Public Service Commission (MPSC). MPPA, in coordination with the BPW, has prepared and submitted a compliant plan covering the period 2025-2045. The Plan outlines how renewable energy requirements will be met primarily through the use of Renewable Energy Credits (RECs) over the 21-year compliance period. This includes RECs bundled with energy and capacity obtained through renewable Purchase Power Agreements (PPAs) executed by MPPA, as well as unbundled RECs acquired through market purchases. While elements of the Renewable Energy Plan align with the BPW’s broader power supply portfolio, the Plan is a compliance document and does not, in itself, constitute the BPW’s comprehensive long-term power supply strategy. Evaluation and selection of future power supply commitments, whether renewable or conventional, will continue to be conducted in accordance with the parameters established in the BPW Power Supply Risk Management Policy.

Michigan’s Public Act 229 (PA 229), adopted in November 2023, established new statewide Energy Waste Reduction (EWR) requirements for municipal utilities beginning in 2026. Utilities must achieve 1.5 percent annual energy savings, dedicate at least 25% of program budgets to low-income initiatives, and demonstrate cost-effectiveness and third-party verified results. In September 2025, the Board of Commissioners and Zeeland City Council approved adoption of the MPPA Retail Energy Improvement Program Participation Agreement enabling the BPW to leverage economies of scale for implementing energy waste reduction and clean energy programs and services which are necessary to comply with PA 229

Program expenses are recovered via monthly flat and per kilowatt-hour retail utility charges. The FY2027 budget includes Clean Energy Program costs as well as offsetting Clean Energy Program revenues.

### **Power Supply Transactions and Related Activities:**

During FY2026, the BPW completed several power supply, planning, and regulatory initiatives to support its long-term energy strategy.

- Executed a capacity sale for the Planning Year 2026/2027:
  - Up to 6,500 kW per month at a minimum price of \$7.50 per kW-month
- Executed bilateral energy purchases for Calendar Years 2028 through 2031
  - A total of 426,800MWh at an average price of \$71.76 per MWh
- Initiated an update to the BPW's Integrated Resource Plan (IRP) and convened Stakeholder Working Group meetings to incorporate community input into long-term power supply planning amid evolving energy markets, capacity constraints, electrification, renewable energy targets, and shifting community expectations.
- Filed BPW's Renewable Energy Plan with the Michigan Public Service Commission (MPSC) in compliance with the requirements of Michigan's Clean and Renewable Energy Waste Reduction Act PA 235
- Established participation in MPPA's Retail Energy Improvement Program in compliance with Michigan's Energy Waste Reduction (EWR) requirements for municipal utilities, PA 229
- Established participation in MPPA's Commercial & Industrial Demand Response Project which enables Zeeland BPW's Commercial and Industrial customers to voluntarily reduce electric demand during grid emergency events in exchange for compensation
- Affirmed continued participation in DTE's Belle-River Power Plant, of which the BPW has an 11.58MW ownership stake through MPPA, during the transition of Unit #1 from coal to natural gas, with Unit #2 conversion anticipated in fall 2026 (FY2027).

### **Operating Expenses:**

The Personnel Services budget incorporates wage scale adjustments required under the collective bargaining agreement. Compensation adjustments for non-union employees are under evaluation at the time of budget preparation.

The budget includes a funding contribution for a Financial Analyst position to strengthen oversight of BPW finance and accounting activities. Given that BPW operations account for a substantial majority of the City of Zeeland's revenues and expenditures, the Finance Department has experienced increasing workload demands. The position will report to the Finance Director, be physically located within the BPW offices, and will be primarily responsible for BPW-related finance and accounting functions. This role will enhance financial reporting, budgeting, analysis, and internal controls, ensuring appropriate oversight and long-term financial stewardship of utility operations.

The budget also includes funding for a new full-time administrative support position to address identified service and operational gaps. This position will provide assistance with Board packet

preparation, customer communications, billing and customer service coordination, document management, regulatory reporting, and the administration of recurring organizational and community engagement activities. Adding this capacity will improve responsiveness, support staff efficiency, and enhance overall service delivery to our customers and community.

We also propose adding a GIS intern to augment the shared GIS Analyst resource, helping manage increased workload demands while enhancing the overall capacity and effectiveness of our GIS program. This expense will be allocated across the Water and Electric utilities, as well as the City.

The Transmission budget includes \$135,000 for third party inspections of 138kV and 69kV pole facilities.

The Utility Lines budget includes \$8,000 for the LEDS Safety program and an allocation for Safety Services support from Holland Board of Public Works. This line item also includes \$100,000 for distribution pole facilities inspections, \$29,500 for padmount switchgear dry ice cleaning, \$30,000 for system study engineering consulting, and \$3,500 for infrared inspections on critical substation and distribution system apparatus.

The Substations budget includes \$30,000 for various substation equipment upgrades and substation preventative maintenance for a total approximating \$137,000.

The Administration Professional and Contracted Services budget funds Contract Safety Services from Holland BPW and numerous recurring business expenses.

The Accounting budget includes additional funding for Travel & Training for the Customer Service and Accounting Teams to accommodate new utility billing system (SpryPoint) user group workshops. The Accounting budget also includes funding contributions for utility billing-related activities (billing supplies, postage, meter reading, etc.), and annual audit consulting services (split 75%/25% between Electric and Water).

The Administration budget includes funding contributions for community promotion supplies, internal computer services and infrastructure, safety training and services, various dues and fees, marketing services, training and travel for administrative personnel, community contributions (Holiday Power Dollars, Community Grant, various sponsorships for local events, the annual Business & Industry Breakfast), Home Energy 101 new programming, Conpoto Power Dollars currency fees, customer-facing printed materials, board meeting food and refreshments, and employee appreciation activities (split 75%/25% between Electric and Water).

The Building & Grounds Professional and Contracted Services includes increased funding (split 75%/25% between Electric and Water) for services related to the larger remodeled BPW administrative office size.

The Smart Energy Program budget request is \$435,500 for residential and commercial/industrial energy efficiency incentive programs. Program expenses are recovered via monthly flat and per kilowatt-hour retail utility charges.

The Building and Grounds budget includes funding for lawn and snow maintenance, and janitorial and cleaning services (split 75%/25% between Electric and Water).

The FY2027 budget reflects a year-over-year increase of nearly 6 percent in Insurance costs due to increased premium costs.

Other Electric Department operating expenses include a \$695,000 transfer to the City of Zeeland General Fund as required by Charter, a \$30,000 transfer to the City of Zeeland for economic development activities, \$27,500 for Lakeshore Advantage, \$20,000 for utility bill payment assistance, and \$125,000 in franchise fee payments to Zeeland Charter and Holland Charter Townships.

**Income:**

Projected income, depreciation, contribution in aid of construction, and cash reserves are more than adequate to fully fund capital improvements proposed in the Electric utility's FY2027 Capital Improvement Program.

**Capital Improvements:**

FY2027 capital improvements are planned at a spending level of approximately \$5,890,000 outlined in the proposed 6-Year Capital Improvement Program. A contribution in aid of construction totaling \$2,390,000 is expected to be received in FY2027 related to the Northside Substation improvements completed in FY2026.

Transmission and Distribution Improvements totaling \$2,985,000 include modifications needed in anticipation of planned street reconstruction/resurfacing projects, overhead to underground conversions, the new North Side Substation distribution circuit exits, a new 12.47kV substation bus in anticipation of the Mead Johnson plant expansion, replacement of underground distribution facilities serving the Maple Valley Estates mobile home park, and distribution system sectionalizing. Funding for distribution system undergrounding is included for backlot overhead facilities on W. Cherry Street and various I-196 overhead crossings. Funding is also included for rehabilitating the overhead distribution facilities along 88<sup>th</sup> Avenue (Fairview Rd.) from Main Ave. to BL196.

Under Substation Improvements, funding is included for modifications at the Northside Substation to accommodate the Mead Johnson plant expansion and for continuation of the Fairview and Riley Substation 69kV breaker replacements initiated in FY2026. A pick-up truck is also scheduled for replacement in this budget.

Technology Improvements include the addition of distribution automation controls and replacement of the Outage Management System (OMS).

Generation Capital Improvements totaling \$395,000 include funding for generating facilities fire and gas detection systems, upgrading of the power plant motor control centers for Unit 9, and replacement of the Power Plant power station transformers #1 and #2. The plan also includes funding for engineering consulting services for new generation capacity.

Technology Improvements totaling \$35,000 include funding for digitization of the Power Plant logging and reporting process.

Facilities Capital Improvements totaling \$80,500 include funding for replacement of the West Washington UPS, the installation of a fire detection system in the North Warehouse, and HVAC unit replacements at various BPW-owned facilities (split 75%/25% between Electric and Water).

## **Operational Data**

The following provides some operational data for the electric utility (FY2025 data):

### Number of Customers by Classification:

Residential	6,056
Commercial	751
Industrial	135
Public	122
Street Lights	40
Flat Rate	<u>13</u>
	7,117

### Percentage by Customer Location:

Within City of Zeeland	40.6%
Outside City of Zeeland	59.4%

BPW On-System Generation Capacity: 36 MW

### BPW Entitlement Interests in Generation Capacity:

Belle River	11.58 MW
AMP Fremont Energy Center (AFEC)	7.06 MW
Beebe Wind	2.28 MW
Pegasus Wind	12.2 MW
Assembly Solar (Phases 1 & 2)	14.2 MW
Invenergy Calhoun Solar	8.0 MW
Brandt Woods Solar	2.9 MW
White Tail Solar	2.8 MW
Hart Solar (future)	5.6 MW

### Miles of Primary Distribution Lines (Percent of Total):

Underground	132 miles (78%)
Overhead	37 miles (22%)

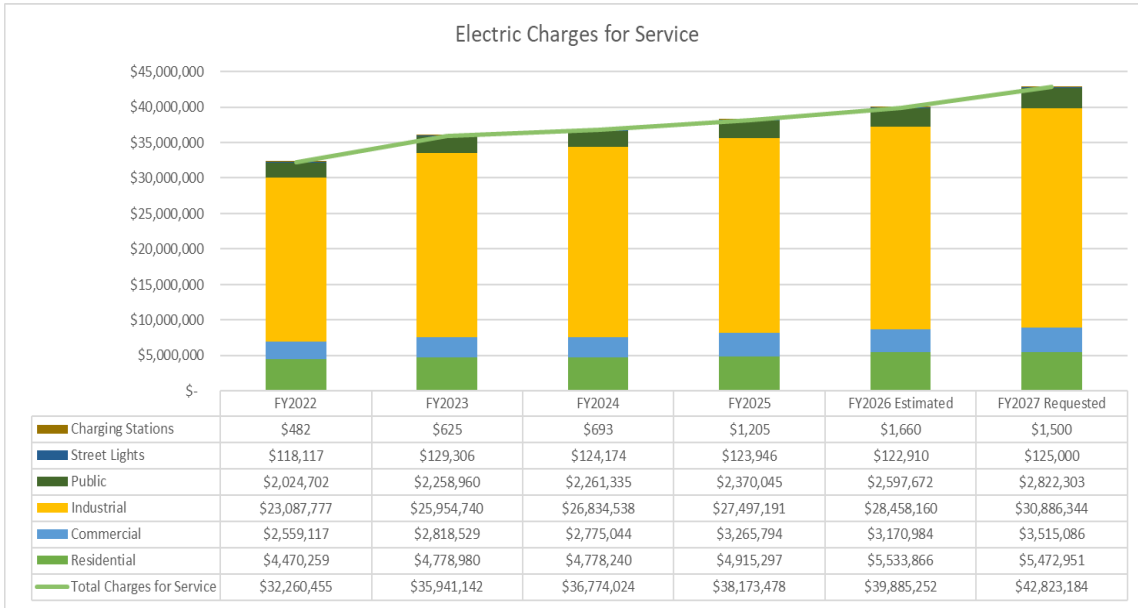
Miles of High Voltage Transmission Lines: 17.3 miles

FY2025 Sales Volume: 447,118 MWh

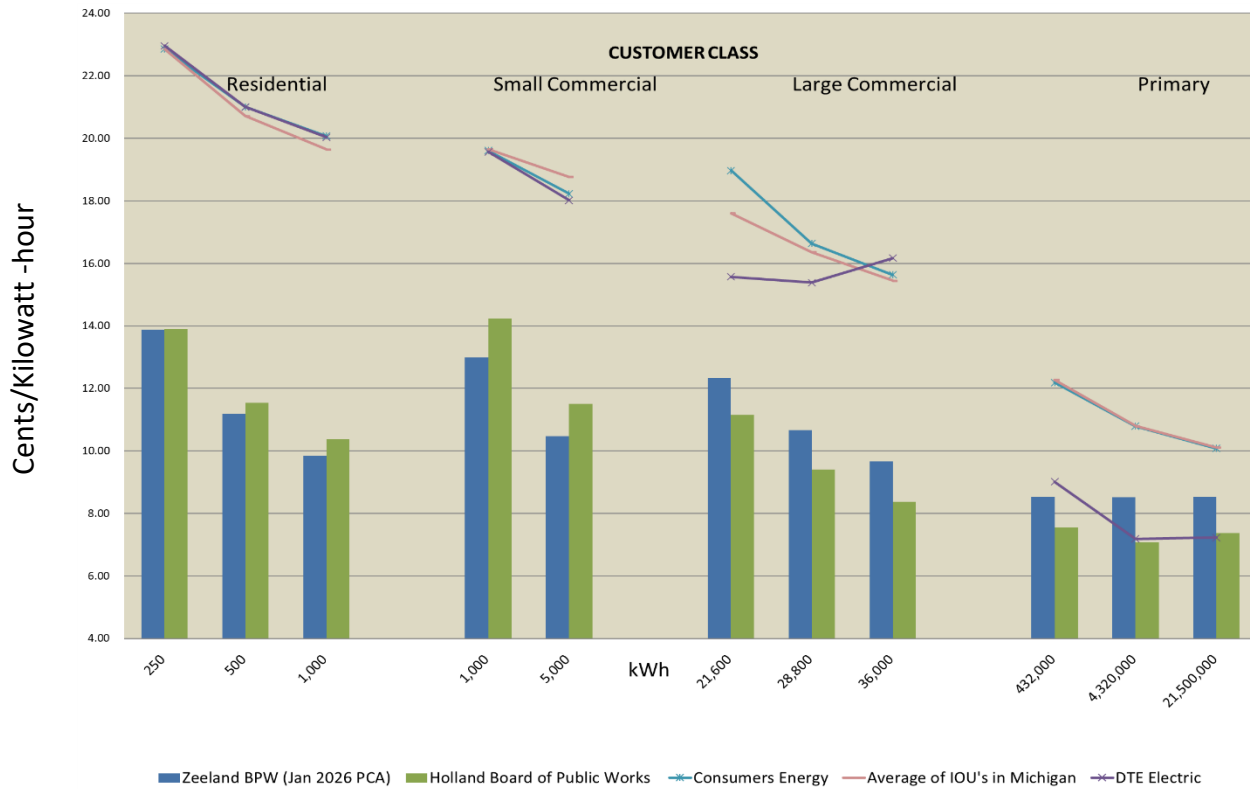
FY2025 Peak System Demand: 91.7 MW

All Time Peak Load (June 24, 2025, HE 14:00): 91.7 MW

Approximate Service Area: 28.2 square miles



## Zeeland BPW Rate Comparison 2026



BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
OPERATING REVENUES						
CHARGES FOR SERVICE						
582-000-636.000	Utility Sales - Charging Stations	1,205	900	706	1,660	1,500
582-000-637.000	Utility Sales - Street Lights	123,946	127,100	51,196	122,910	125,000
582-000-646.000	Utility Sales - Residential	4,878,977	4,812,465	2,227,601	5,497,310	5,436,451
582-000-646.100	Utility Sales - Residential - CEP	36,320	36,250	15,235	36,556	36,500
582-000-647.000	Utility Sales - Commercial Sales	3,209,958	2,926,797	1,275,059	3,113,190	3,458,086
582-000-647.002	Utility Sales - Industrial Sales	27,277,578	28,102,996	11,864,873	28,227,318	30,656,344
582-000-647.003	Utility Sales - Public Sales	2,370,045	2,484,653	1,098,098	2,597,672	2,822,303
582-000-647.100	Utility Sales - Commercial/Industrial - CEP Rate B	38,189	37,974	16,338	39,334	39,000
582-000-647.200	Utility Sales - Commercial/Industrial - CEP Rate C	17,648	17,225	7,703	18,460	18,000
582-000-647.300	Utility Sales - Commercial/Industrial - CEP Rate D	219,613	223,336	98,024	230,842	230,000
582-000-647.900	Net Metering Admin Fee	295	300	145	350	350
CHARGES FOR SERVICE		38,173,772	38,769,996	16,654,977	39,885,602	42,823,534
OTHER REVENUE						
582-000-445.000	Interest/Penalties on Sales	17,238	20,000	8,768	18,788	1,000
582-000-667.001	Pole Attachment Rent	9,678	11,770	-	9,660	9,500
582-000-677.000	Other Revenue	40,310	20,000	7,334	16,686	20,000
582-000-679.000	New Service Fee	8,160	7,500	3,870	7,740	7,500
582-000-679.001	Reconnection Fees	9,240	10,000	7,520	15,040	10,000
582-000-679.002	NonTransmitting Admin Fees	1,094	1,100	450	1,080	1,000
582-000-693.000	Scrap Revenue	10,704	10,000	6,047	10,000	10,000
OTHER REVENUE		96,423	80,370	33,988	78,994	59,000
TOTAL OPERATING REVENUE		38,270,195	38,850,366	16,688,965	39,964,596	42,882,534

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>						
Dept 536: POWER PRODUCTION						
Personnel						
582-536-702.001	Wages/Full-Time Operating	375,115	261,167	126,709	253,418	290,619
582-536-702.002	Wages/Full-Time Maintenance	192,049	218,205	102,588	205,177	255,848
582-536-703.001	Wages/Part-Time Operating	74	5,932	444	889	-
582-536-703.002	Wages/Part-Time Maintenance	10,908	32,703	5,044	10,089	22,674
582-536-704.001	Wages/Overtime Operating	23,956	29,912	14,084	28,167	31,995
582-536-704.002	Wages/Overtime Maintenance	2,143	3,741	3,010	6,020	9,362
582-536-707.000	Wages/On-Call	17,866	21,466	8,854	17,708	19,904
582-536-710.000	Wages/Longevity Pay	4,700	4,140	5,060	5,060	4,970
582-536-711.000	Capitalized Wages	(1,777)	(5,000)	(354)	(709)	(2,500)
582-536-712.000	Capitalized Fringes	(889)	(2,500)	(177)	(354)	(1,250)
582-536-715.000	Employer FICA Contributions	40,752	44,221	19,320	38,640	49,172
582-536-716.000	Employee Insurances	90,081	96,107	41,158	82,317	99,023
582-536-716.001	Retirees Health Insurance - OPEB	(34,961)	-	-	-	-
582-536-717.001	Employee Retirement - DC	50,395	53,941	25,625	51,251	62,010
582-536-718.000	Workers Comp Insurance	6,072	10,520	3,203	10,520	12,341
582-536-722.000	Retiree Health Savings Plan	6,077	7,470	2,906	5,812	8,343
		782,561	782,026	357,475	714,004	862,512
Supplies						
582-536-730.000	General Office Supplies	7,473	12,000	2,965	10,000	12,000
582-536-734.000	Safety Supplies	1,958	3,000	302	2,500	3,000
582-536-743.000	Chemicals	3,444	6,000	454	5,000	6,000
582-536-744.000	Natural Gas - Engine Fuel	103,216	105,000	67,771	150,000	150,000
582-536-744.001	Natural Gas - Water Heater	29,790	37,000	10,994	33,000	35,000
582-536-745.000	Diesel Fuel	22,728	25,000	10,268	20,000	35,000
582-536-746.000	Water	2,702	3,500	1,327	3,500	3,500
582-536-747.000	Lubricants	5,639	7,000	25	5,000	7,000
582-536-751.000	Gasoline	340	1,500	236	700	1,000
582-536-757.000	Other Operating Supplies	3,211	5,000	1,678	4,000	5,000
582-536-766.000	Tools	1,060	3,500	341	2,500	3,500
582-536-768.000	Uniforms & Cleaning	7,336	9,000	2,569	8,000	8,500
582-536-776.000	Building Maintenance Supplies	4,167	17,500	957	10,000	14,000
582-536-778.000	Equipment Maintenance Supplies	71,364	50,000	10,342	35,000	50,000
582-536-778.001	Vehicle Supplies	253	-	-	1,000	1,500
		264,681	285,000	110,230	290,200	335,000
Professional & Contracted Services						
582-536-820.000	Contractual Services - Other	29,688	65,000	2,253	50,000	65,000
582-536-829.000	Air Emission Fee	5,765	14,000	-	14,000	15,000
582-536-861.000	Travel & Training	9,114	15,000	8,337	13,000	13,000
582-536-900.000	Printing & Publishing	-	500	-	-	-
582-536-920.000	Utilities	8,687	12,000	2,378	10,000	12,000
582-536-931.000	Building Maintenance	16,161	40,000	122	20,000	31,000
582-536-933.000	Equipment Maintenance	97,983	85,000	51,743	85,000	95,000
582-536-933.001	Vehicle Contract Labor	193	2,500	266	500	1,000
582-536-955.002	Meetings with Vendors/External Resources	62	-	-	250	500
582-536-956.000	Miscellaneous	30	2,500	-	2,500	2,500
		167,683	236,500	65,100	195,250	235,000
Totals for Dept 536-POWER PRODUCTION						
		1,214,925	1,303,526	532,805	1,199,454	1,432,512
Dept 537: INTERCHANGE POWER						
582-537-820.000	Interchange Power Expense	24,251,613	25,908,176	12,116,381	25,600,000	28,821,851
Totals for Dept 537-INTERCHANGE POWER						
		24,251,613	25,908,176	12,116,381	25,600,000	28,821,851

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET	
Dept 539: TRANSMISSION							
582-539-820.000	MISO Transmission Expense	4,817,779	5,426,137	2,245,324	5,450,000	6,265,755	
582-539-820.005	MISO Transmission Credit	(1,066,578)	(1,115,293)	(611,453)	(1,400,000)	(1,083,025)	
582-539-830.000	Tree Trimming	26,613	25,000	21,468	25,000	30,000	Increase from PGM working on Riley - Blendon Line
582-539-933.000	Equipment Maintenance	-	15,000	-	10,000	135,000	3rd party Pole Inspection on 138KV and 69KV facilities
Totals for Dept 539-TRANSMISSION		3,777,814	4,350,844	1,655,340	4,085,000	5,347,730	
Dept 540: UTILITY LINES							
Personnel Services							
582-540-702.001	Wages/Full-Time Operating	268,074	222,712	110,599	221,198	252,761	
582-540-702.002	Wages/Full-Time Maintenance	820,592	847,400	470,438	940,876	932,098	
582-540-703.001	Wages/Part-Time Operating	-	5,476	-	-	-	
582-540-703.002	Wages/Part-Time Maintenance	9,585	35,439	4,265	8,530	22,576	
582-540-704.001	Wages/Overtime Operating	22,230	24,157	15,718	31,436	31,995	
582-540-704.002	Wages/Overtime Maintenance	43,279	38,331	31,856	63,711	58,131	
582-540-704.003	Wages/Double-Time Mutual Aid	87,469	25,000	-	-	-	
582-540-707.000	Wages/On-Call	55,931	85,030	30,153	60,305	72,222	
582-540-710.000	Wages/Longevity Pay	7,595	7,873	9,812	9,812	10,846	
582-540-711.000	Capitalized Wages	(208,343)	(150,000)	(88,173)	(176,345)	(150,000)	
582-540-712.000	Capitalized Fringes	(99,339)	(50,000)	(44,086)	(88,173)	(50,000)	
582-540-715.000	Employer FICA Contributions	96,893	95,753	49,402	98,804	104,198	
582-540-716.000	Employee Insurances	183,594	185,525	92,206	184,412	189,808	
582-540-717.001	Employee Retirement - DC	120,093	121,076	63,635	127,269	133,948	
582-540-718.000	Workers Comp Insurance	11,646	22,452	11,630	22,452	26,914	
582-540-722.000	Retiree Health Savings Plan	20,104	20,760	10,325	20,650	22,199	
		1,439,404	1,536,983	767,779	1,524,939	1,657,697	
Supplies							
582-540-734.000	Safety Supplies	11,427	15,000	11,799	8,500	9,000	Consider moving phasing stick \$3,500 to Tools (8/31) & Testing to equipment maint .933 (9/1 \$2,106 & \$2,079)
582-540-751.000	Gasoline	15,956	17,500	7,158	14,350	17,500	
582-540-757.000	Other Operating Supplies	5,169	5,000	544	2,500	2,500	
582-540-766.000	Tools	18,571	25,000	3,121	18,000	20,000	Move Phasing Stick here
582-540-768.000	Uniforms & Cleaning	14,354	18,500	4,032	18,500	18,500	
582-540-778.000	Equipment Maintenance Supplies	114,169	80,000	40,251	77,500	100,000	VMI Inventory Items cost increases
582-540-778.001	Vehicle Supplies	1,420	-	-	-	-	
		181,065	161,000	66,905	139,350	167,500	
Professional & Contracted Services							
582-540-819.000	Contracted Services for Safety	-	18,600	-	12,500	15,000	\$8,000 for LEDs plus \$150/hr for Jeffrey
582-540-820.000	Contractual Services - Other	52,732	80,000	28,510	72,500	220,000	Dry Ice \$29,500 , IR Scans \$3500    Pole inspection \$100,000 & System Study \$30,000 FY27
582-540-830.000	Tree Trimming	45,215	60,000	8,068	30,000	50,000	
582-540-861.000	Travel & Training	40,476	27,500	12,076	22,500	30,000	
582-540-920.000	Utilities	3,163	3,000	558	1,200	3,000	
582-540-933.000	Equipment Maintenance	21,194	20,000	4,822	15,000	20,000	
582-540-933.001	Vehicle Maintenance	44,055	30,000	5,311	15,000	20,000	
582-540-956.000	Miscellaneous	64	2,000	-	2,000	2,000	
		206,900	241,100	59,343	170,700	360,000	
Totals for Dept 540-UTILITY LINES		1,827,370	1,939,083	894,028	1,834,989	2,185,197	

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 542: STREET LIGHTING & SIGNALS						
Personnel Services						
582-542-702.002	Wages/Full-Time Maintenance	12,809	4,051	2,402	4,803	24,238
582-542-703.002	Wages/Part-Time Maintenance	-	432	-	-	432
582-542-710.000	Wages/Longevity Pay	745	23	23	23	225
582-542-715.000	Employer FICA Contributions	997	348	179	358	2,119
582-542-716.000	Employee Insurances	1,765	792	323	645	3,902
582-542-717.001	Employee Retirement - DC	1,278	412	237	475	2,726
582-542-718.000	Workers Comp Insurance	744	31	9	31	648
582-542-722.000	Retiree Health Savings Plan	221	98	40	80	503
		18,559	6,187	3,212	6,415	34,793
Totals for Dept 542-STREET LIGHTING & SIGNALS						
		18,559	6,187	3,212	6,415	34,793
Dept 543: METERS						
Personnel Services						
582-543-702.002	Wages/Full-Time Maintenance	11,847	30,709	4,036	8,072	37,606
582-543-703.002	Wages/Part-Time Maintenance	63	432	-	-	432
582-543-704.002	Wages/Overtime Maintenance	344	-	-	-	-
582-543-710.000	Wages/Longevity Pay	745	243	288	288	375
582-543-715.000	Employer FICA Contributions	959	2,566	320	640	3,153
582-543-716.000	Employee Insurances	1,704	5,017	546	1,093	5,636
582-543-717.001	Employee Retirement - DC	1,222	3,311	411	823	4,078
582-543-718.000	Workers Comp Insurance	859	559	170	559	907
582-543-722.000	Retiree Health Savings Plan	213	619	67	135	727
		17,956	43,454	5,839	11,609	52,915
Totals for Dept 543-METERS						
		17,956	43,454	5,839	11,609	52,915

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 545: SUBSTATIONS						
Personnel Services						
582-545-702.002	Wages/Full-Time Maintenance	50,916	91,262	25,489	50,978	90,869
582-545-703.002	Wages/Part-Time Maintenance	251	-	393	786	-
582-545-704.002	Wages/Overtime Maintenance	989	-	-	-	-
582-545-710.000	Wages/Longevity Pay	715	460	555	555	713
582-545-715.000	Employer FICA Contributions	3,970	7,502	1,994	3,987	7,426
582-545-716.000	Employee Insurances	6,617	13,554	3,126	6,253	12,139
582-545-717.001	Employee Retirement - DC	5,191	9,807	2,557	5,113	9,708
582-545-718.000	Workers Comp Insurance	1,151	1,785	543	1,785	1,864
582-545-722.000	Retiree Health Savings Plan	828	1,672	386	772	1,566
		70,628	126,042	35,043	70,229	124,285
Supplies						
582-545-776.000	Building Maintenance Supplies	8,596	-	1,204	1,204	1,500
582-545-778.000	Equipment Maintenance Supplies	14,043	8,000	35,666	50,000	30,000
		22,639	8,000	36,870	51,204	31,500
Professional & Contracted Services						
582-545-820.000	Contractual Services - Other	64,379	60,000	40,682	106,384	136,828
582-545-920.000	Utilities	989	1,200	690	1,200	1,350
582-545-931.000	Building Maintenance	-	25,000	-	5,000	7,500
		65,368	86,200	41,372	112,584	145,678
Totals for Dept 545-SUBSTATIONS						
		158,635	220,242	113,285	234,017	301,463

Substation Capacitors (\$12,882, T4 Bushing \$11,560, 3- PT's Riley Bus #2 \$5,025)

Reckitt Substation Costs to CIP (\$9,610 , \$11,323 Riley T4 Bushing - \$11,323 , Washington PM \$62,812) \* Washington SB PM 2020 for \$30,106 || FY27 \$65,000 PM, \$18,500 Battery testing, \$20,000 Oil Testing, \$3,000 IR

Bob + Misc

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 546: ACCOUNTING						
Personnel Services						
582-546-702.001	Wages/Full-Time Operating	181,121	189,072	94,140	188,280	256,242
582-546-703.001	Wages/Part-Time Operating	18,679	18,524	8,574	17,148	19,453
582-546-704.001	Wages/Overtime Operating	12,668	4,569	5,203	10,405	4,812
582-546-710.000	Wages/Longevity Pay	860	895	987	987	1,328
582-546-711.000	Wages to be Capitalized	(44,080)	-	(23,362)	(23,362)	-
582-546-712.000	Fringes to be Capitalized	(22,040)	-	(11,681)	(11,681)	-
582-546-713.000	Performance Incentive	988	1,141	-	1,141	1,777
582-546-715.000	Employer FICA Contributions	15,888	16,386	8,101	16,201	21,696
582-546-716.000	Employee Insurances	42,485	44,709	22,160	44,320	55,755
582-546-717.000	Employee Retirement - DB	1,300	-	-	-	-
582-546-717.001	Employee Retirement - DC	17,698	19,568	9,489	18,978	26,416
582-546-718.000	Workers Comp Insurance	2,429	1,109	338	1,109	1,444
582-546-722.000	Retiree Health Savings Plan	5,316	5,516	2,734	5,468	7,191
		233,312	301,489	116,681	268,995	396,114
Supplies						
582-546-729.000	Postage	17,903	22,000	14,921	18,000	22,800
582-546-730.000	General Office Supplies	4,031	5,000	594	1,200	600
582-546-731.000	Gasoline	345	500	109	250	350
582-546-768.000	Uniforms & Cleaning	874	800	230	500	600
		23,153	28,300	15,853	19,950	24,350
Professional & Contracted Services						
582-546-808.000	Independent Audit	17,095	16,523	13,744	17,042	17,183
582-546-820.000	Contractual Services - Other	3,203	25,000	1,758	3,800	17,000
582-546-861.000	Travel & Training	6,433	18,750	-	2,700	13,500
582-546-933.001	Vehicle Contract Labor	69	1,500	-	150	225
582-546-936.000	Miscellaneous	-	350	-	-	350
		26,801	62,123	15,502	23,692	47,908
Totals for Dept 546-ACCOUNTING						
		283,266	391,912	148,036	312,637	468,372

50% of billing postage (around \$3,800 a month).

50% of billing supplies paper for 6 month of FY27

75% Meter Reader Truck

75% Meter reader per contract and company provided

33% of Annual Fee (FY2026=\$50,070; FY2027=\$52,070; FY2028=\$54,150)

50% outside vendor bill printing set up and 6 months(-25,000), Invoice Cloud portal access fee, 6 month of Extend Your Reach bill stuffing

75% 1-2 conferences each (Kelicie, Kerri, Lezlyn) 1 for Marlene & Ryan additional training.

75% Meter Reader Truck

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 547: ADMINISTRATION						
Personnel Services						
582-547-702.001	Wages/Full-Time Operating	352,069	357,453	181,384	362,769	375,304
582-547-703.001	Wages/Part-Time Operating	15,046	22,652	10,286	20,573	34,866
582-547-704.001	Wages/Overtime Operating	295	-	-	-	-
582-547-706.000	Car Allowance	4,826	4,500	2,374	4,747	4,500
582-547-710.000	Wages/Longevity Pay	915	915	770	770	1,256
582-547-711.000	Capitalized Wages	(4,463)	-	(862)	(862)	- SpryPoint project should be complete
582-547-712.000	Capitalized Fringes	(2,231)	-	(431)	(431)	- SpryPoint project should be complete
582-547-713.000	Performance Incentive	132	385	-	385	206
582-547-715.000	Employer FICA Contributions	26,827	29,194	13,270	26,540	31,490
582-547-716.000	Employee Insurances	42,162	40,749	20,556	41,112	53,760
582-547-717.001	Employee Retirement - DC	35,123	35,897	17,969	35,937	37,662
582-547-718.000	Workers Comp Insurance	3,337	3,685	1,122	3,685	4,023
582-547-722.000	Retiree Health Savings Plan	5,276	5,027	2,536	5,072	6,934
		479,314	500,457	248,974	500,297	550,002
Supplies						
582-547-729.000	Postage	8,106	9,500	3,326	5,028	5,100 Pitney Bowes postage refills, christmas card postage, holiday power dollar postage
582-547-730.000	General Office Supplies	9,554	9,000	3,921	10,000	3,000 Printer paper, office supplies, breakroom supplies. Moved \$7000 to 582-571-730
582-547-734.000	Safety Supplies	404	500	-	-	-
582-547-751.000	Gasoline	36	75	28	60	75 75% C-Max
582-547-780.000	Community Promotion Supplies	3,453	5,000	1,436	2,000	5,000 Swag items, event giveaways, power plant tours
		21,553	24,075	8,711	17,088	13,175
Professional & Contracted Services						
582-547-814.101	Computer Services - Internal, Fixed Fee	219,066	259,061	129,531	258,859	285,277
582-547-814.102	Computer Services - Internal, Billable	198,817	262,250	53,500	228,700	329,239
582-547-814.103	Computer Services - Capital	5,536	75,938	-	62,438	-
582-547-819.000	Safety Services	10,813	9,000	3,544	9,000	9,000 75 % Holland BPW Safety services (80hours/year at \$150/hr)
582-547-820.000	Contractual Services - Other	41,987	129,000	110,684	150,000	45,000 CCAA Admin Fee, 50% of CRC, 75% Pitney Bowes Lease, AD Bos rental, HR solutions, ChargePoint, document shredding
582-547-820.008	Credit Card Fees	34,066	37,000	18,002	38,500	39,000 50% electronic payment fees (Averages \$6,500/month)
582-547-826.000	Legal Fees	8,964	7,000	3,096	6,500	7,000 75% BPW fees and electric only fees
582-547-828.000	Memberships, Dues, & Subscript	100,480	100,000	415	102,000	105,000 MPPA Dues, MMEA Dues, FCC (radio licensing), West Coast COC
582-547-861.000	Travel & Training	7,108	30,000	1,938	10,000	48,750 75% Andy and Bob Travel, Discovery Coaching
582-547-880.000	Community Promotion	42,326	41,000	19,626	45,000	60,000 ~75% of YellowLime Monthly Services
582-547-883.000	Residential Assistance	4,159	20,000	1,185	3,000	20,000 Ottawa County Community Action Agency Commitment
582-547-890.000	Community Contr./Projects	54,893	60,000	18,540	55,000	60,000 Power Dollars (~25,000), 75% of Community Grant (\$25,000), Sponsorships, Christmas Cards, Parade, Industry Breakfast, Public Power Week, Citizens Academy
582-547-895.000	Economic Development	57,500	57,500	42,500	57,500	57,500 Lakeshore Advantage (\$27,500) City Hall Marketing (\$30,000)
582-547-900.000	Printing & Publishing	7,535	10,000	7,656	15,000	12,000 Doorhangers, Newsletters, Monthly Inserts, Newspaper posts, Invoice Cloud statement presentment, Power Dollars mailer
582-547-933.001	Vehicle Contract Labor	279	250	48	150	250 75% C-Max
582-547-955.001	Internal Meetings	1,490	2,000	631	1,800	2,000 75% of food for Board meetings and Board Meeting Breakfasts, Board Christmas Dinner, staff meetings, training sessions, meetings with vendors
582-547-955.002	Employee Appreciation	11,349	10,000	1,234	5,500	10,000 BPW Specific Appreciation, City Wide employee Banquet (\$2,625), Christmas lunch, Retirement celebrations
582-547-955.002	Meetings with Vendors/External Resources	87	-	-	-	- Remove. Added into Internal Meetings
582-547-956.000	Miscellaneous	1,015	1,500	-	-	1,000
582-547-956.003	Uncollectible Sales	60	1,500	16	16	1,000
582-547-957.000	Franchise Fees	93,653	97,000	-	107,428	125,000 1% Electric sales to Zeeland and Holland Townships
		901,182	1,209,999	412,146	1,156,390	1,217,016
Totals for Dept 547-ADMINISTRATION		1,402,049	1,734,531	669,830	1,673,775	1,780,192

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
<b>Dept 571: BUILDINGS &amp; GROUNDS</b>						
<b>Personnel Services</b>						
582-571-702.000	Wages/Full-Time	67,963	63,245	34,943	69,886	72,972
582-571-703.000	Wages/Part-Time	36,787	57,990	18,797	37,595	59,983
582-571-704.000	Wages/Overtime	-	-	-	-	43
582-571-710.000	Wages/Longevity Pay	-	-	-	-	158
582-571-711.000	Wages to be Capitalized	(895)	-	(185)	(370)	-
582-571-712.000	Fringes to be Capitalized	(447)	-	(92)	(185)	-
582-571-715.000	Employer FICA Contributions	7,549	9,274	3,846	7,691	10,186
582-571-716.000	Employee Insurances	14,354	13,025	7,357	14,713	14,567
582-571-717.001	Employee Retirement - DC	6,796	6,324	3,491	6,982	7,317
582-571-718.000	Workers Comp Insurance	1,118	4,655	1,450	4,655	5,261
582-571-722.000	Retiree Health Savings Plan	1,796	1,607	908	1,816	1,879
		155,022	156,120	70,514	142,784	172,366
<b>Supplies</b>						
582-571-730.000	General Office Supplies	-	-	-	-	7,000
582-571-734.000	Safety Supplies	1,921	1,875	-	1,500	8,500
582-571-751.000	Gasoline	1,275	2,250	887	1,875	2,500
582-571-757.000	Other Operating Supplies	633	3,750	322	2,250	3,000
582-571-766.000	Tools	955	3,750	330	2,625	2,500
582-571-768.000	Uniforms & Cleaning	829	1,125	234	1,013	1,200
582-571-776.000	Building Maintenance Supplies	6,628	18,750	445	9,750	15,000
582-571-778.000	Equipment Maintenance Supplies	1,451	3,750	158	2,250	3,000
582-571-778.001	Vehicle Supplies	50	-	-	375	1,000
		13,742	35,250	2,376	21,638	43,700
<b>Professional &amp; Contracted Services</b>						
582-571-820.000	Contractual Services - Other	81,586	95,000	22,193	76,500	115,000
582-571-920.000	Utilities	18,471	32,000	6,613	21,000	30,000
582-571-931.000	Building Maintenance	17,197	25,000	3,110	24,500	24,000
582-571-933.000	Equipment Maintenance	766	3,750	508	2,625	4,000
582-571-933.001	Vehicle Contract Labor	206	2,250	48	750	2,000
		118,226	158,000	32,472	125,375	175,000
<b>Totals for Dept 571-BUILDINGS &amp; GROUNDS</b>						
		266,990	349,370	105,363	289,797	391,066
<b>Dept 551: SMART ENERGY PROGRAM (CEP)</b>						
582-551-967.000	Customer Incentives	8,838	10,000	2,945	10,000	10,000
582-551-967.100	Residential Program Expenses (Rate A)	12,633	15,000	5,199	12,000	15,000
582-551-967.200	Commercial/Industrial Program Expenses (Rate B)	18,861	15,000	7,577	15,500	16,000
582-551-967.300	Commercial/Industrial Program Expenses (Rate C)	4,291	10,000	1,810	4,000	4,500
582-551-967.400	Commercial/Industrial Program Expenses (Rate D)	130,768	150,000	137,278	150,000	150,000
582-551-967.800	Administration Expenses	157,844	250,000	187,493	287,500	240,000
		333,235	450,000	342,303	479,000	435,500
<b>Totals for Dept 551-ENERGY OPTIMIZATION</b>						
		333,235	450,000	342,303	479,000	435,500
<b>Dept 572: INSURANCE, BONDS</b>						
582-572-958.000	Insurance and Bonds	481,400	505,470	211,843	494,300	523,950
		481,400	505,470	211,843	494,300	523,950
<b>Totals for Dept 572-INSURANCE &amp; BONDS</b>						
		481,400	505,470	211,843	494,300	523,950
<b>Dept 576: CAPITAL CONTRIBUTIONS</b>						
582-576-970.000	Capital Outlay	21,949	50,000	-	50,000	50,000
		21,949	50,000	-	50,000	50,000
<b>Totals for Dept 576-CAPITAL CONTRIBUTIONS</b>						
		21,949	50,000	-	50,000	50,000
<b>Dept 252: UNALLOCATED FRINGE BENEFITS</b>						
582-252-956.000	Miscellaneous Fringes	-	1,500	1,281	1,281	1,500
		-	1,500	1,281	1,281	1,500
<b>Totals for Dept 252-UNALLOCATED FRINGE BENEFITS</b>						
		-	1,500	1,281	1,281	1,500

moved from 582-547-730  
Moved admin safety supplies

EV Charger Rebates (assuming 20 installs)

~20,000 per month. FY26 had large set up fee for new Franklin program- REIP project administration

BUDGET WORKSHEET FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND  
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 240: CONTINGENCIES						
582-240-956.000	Miscellaneous	-	169,157	-	-	100,000
Totals for Dept 240-CONTINGENCIES		-	169,157	-	-	100,000
OPERATING EXPENSES BEFORE DEPRECIATION		34,055,760	37,423,452	16,799,545	36,272,274	41,927,039
OPERATING INCOME BEFORE DEPRECIATION		4,214,436	1,426,914	(110,580)	3,692,322	955,495
Dept 550: DEPRECIATION						
582-550-968.000	Depreciation	2,871,320	2,927,936	1,435,660	2,700,000	2,950,000
Totals for Dept 550-DEPRECIATION		2,871,320	2,927,936	1,435,660	2,700,000	2,950,000
OPERATING INCOME		1,343,116	(1,501,022)	(1,546,240)	992,322	(1,994,505)
NON-OPERATING REVENUES						
582-000-665.009	Equity Adjustment in MPIA	2,555,692	1,000,000	1,858,169	1,858,169	1,000,000
582-000-665.010	Equity Adjustment in MPPA	286,458	100,000	80,920	80,920	75,000
582-000-665.013	Interest Earnings - Imp & Add	812,030	200,000	244,015	250,000	200,000
582-000-673.000	Sale of Fixed Assets	251,500	30,000	12,000	42,000	30,000
		3,905,680	1,330,000	2,195,104	2,231,089	1,305,000
CONTRIBUTED CAPITAL						
582-000-674.000	Capital Contributions	49,752	50,000	46,460	46,460	2,390,074
		49,752	50,000	46,460	46,460	2,390,074
OTHER EXPENSES						
582-965-995.101	Transfers Out - 101	645,473	691,734	345,867	691,734	695,579
		645,473	691,734	345,867	691,734	695,579
NET INCOME (LOSS)		4,653,076	(812,756)	349,457	2,578,137	1,004,990
TOTAL CAPITAL ASSETS		40,952,155	41,983,408	41,983,408	41,983,408	44,609,011
NET INCOME (LOSS)		4,653,076	(812,756)	349,457	2,578,137	1,004,990
DEPRECIATION		2,871,320	2,927,936	1,435,660	2,700,000	2,950,000
CONSTRUCTION IN PROGRESS		1,174,800	-	-	-	-
DEBT PRINCIPAL		-	-	-	-	-
TRANSFERS TO MPIA		-	-	-	-	-
CASH SPENT ON CAPITAL EXPENDITURES		3,902,573	5,374,000	-	5,325,603	3,663,489
FUTURE ESTIMATED CASH AND INVESTMENTS BALANCE (ASSUMING ONLY USE OF INCOME IS CAPITAL PROJECTS, TRANSFERS TO MPIA, AND DEBT PRINCIPAL)		16,643,965	13,385,145	18,429,082	16,596,499	16,888,000

**CITY OF ZEELAND  
2026-27 FISCAL YEAR BUDGET  
CAPITAL IMPROVEMENT PROGRAM**

**TRANSMISSION & DISTRIBUTION  
ELECTRIC UTILITY TYPE IMPROVEMENTS**

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Transmission System Improvements</b>							
Riley - Blendon 138kV Pole Upgrades			150,000				
<b>Sub-Total Transmission Sys. Impr.</b>	-	-	150,000	-	-	-	-
<b>Distribution System Improvements and Ext.</b>							
Transformers	375,000	350,000	375,000	375,000	400,000	400,000	415,000
Services	175,000	175,000	125,000	125,000	135,000	135,000	140,000
Northside Sub 1 Distribution Circuits	200,000						
Northside Sub 2 Distribution	300,000	1,050,000					
Northside Sub Bus #2 12.47kV Distribution Circuits		500,000	1,250,000				
City St Projects - Taft FY25 and FY26, Church FY27,	125,000	150,000	50,000	50,000	50,000	50,000	
Replace U/G Maple Valley Estates (GRP #403)	75,000	25,000					
Distribution System Sectionalizing	191,125	200,000	200,000				
U/G Garfield Ave	115,000						
U/G McKinley Harrison Corridor	250,000						
U/G Maple Ln & Gordon St.	103,500						
U/G W. Cherry		125,000					
U/G Lawrence St.	72,500						
U/G Woodbridge St.			150,000				
Washington Ave.					250,000	1,000,000	250,000
Highway Crossing: 196 & Adams St.		160,000					
Highway Crossing: 196 & State St.				240,000			
Highway Crossing: 196 & 88th Ave					115,000		
Highway Crossing: 196 & Byron Rd East & West						142,500	
Highway Crossing: 196 & Byron Rd North & South							350,000
88th Ave. Main & BL-196		250,000					
S. Zeeland Pkwy			300,000				
Riley St. & 80th Intersection						350,000	
Riley St. 100th & 96th Ave			250,000				
<b>Sub-Total Distribution Sys. Impr.</b>	1,982,125	2,985,000	2,700,000	790,000	950,000	2,077,500	1,155,000
<b>Substation Improvements</b>							
Substation Improvements/Revenue Meters	20,000						
Northside Sub Expansion		1,500,000	2,000,000	500,000			
Fairview 138kV Transformer Replacement			1,500,000	2,500,000			
Fairview 69kV Breaker Replacement	500,000	100,000					
Riley 69kV Breaker Replacement		600,000					
<b>Sub-Total Substation Equipment Impr.</b>	520,000	2,200,000	3,500,000	3,000,000	-	-	-
<b>Vehicle Additions/Improvements</b>							
Vehicle - Service Truck			225,000			275,000	
Vehicle - Large Bucket				350,000			
Vehicle - Digger Truck	335,000				450,000		
Vehicle - Light	53,000	60,000	55,000	60,000	55,000		65,000
Utility Trailer							50,000
<b>Sub-Total Vehicle Acquisition</b>	388,000	60,000	280,000	410,000	505,000	275,000	115,000
<b>Tools</b>							
<b>Sub-Total Tools</b>	-	-	-	-	-	-	-
<b>Technology Improvements</b>							
Distribution Automation Controls		35,000					
Outage Management / Customer Notification (OMS)		100,000					
<b>Sub-Total Technology</b>	-	135,000	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,890,125</b>	<b>5,380,000</b>	<b>6,630,000</b>	<b>4,200,000</b>	<b>1,455,000</b>	<b>2,352,500</b>	<b>1,270,000</b>

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Electric Revenue Bonds							
Contribution in Aid of Construction	43,460	2,390,074	50,000	50,000	50,000	50,000	50,000
Grants							
Replacement Reserves -- Imp. And Additions	2,846,665	2,989,926	6,580,000	4,150,000	1,405,000	2,302,500	1,220,000
<b>TOTAL SOURCE OF FUNDS</b>	<b>2,890,125</b>	<b>5,380,000</b>	<b>6,630,000</b>	<b>4,200,000</b>	<b>1,455,000</b>	<b>2,352,500</b>	<b>1,270,000</b>

**CITY OF ZEELAND  
2026-27 FISCAL YEAR BUDGET  
CAPITAL IMPROVEMENT PROGRAM**

**GENERATION & FACILITIES  
ELECTRIC UTILITY TYPE IMPROVEMENTS**

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Generation System Improvements</b>							
Generation Equipment Improvements - General	60,000	50,000	50,000	50,000	50,000	50,000	50,000
Rebuild Unit #11 Cooling Tower	84,000						
Power Plant - Fire & Gas Detection System		50,000	100,000				
Upgrade Power Plant MCC's (Units 9, 10, 11)	25,000	85,000	75,000		100,000		
New Gas Main & Meters at Power Plant (With SEMCO)	80,000						
Upgrade CAT EMCP Controls on (7) CAT Units			200,000		225,000		
Upgrade Controls at Riley Generation					150,000		
Power Plant Stn Power Xfmr 1 & 2 Replacement		60,000					
Power Plant Stn Power Xfmrs & Switching Cabinet Upgrades						450,000	
Replace Two 3,000kVA Transformers at Power Plant							250,000
New Generation Capacity		150,000	9,000,000	9,000,000			
<b>Sub-Total Generation Equipment Impr.</b>	<b>249,000</b>	<b>395,000</b>	<b>9,425,000</b>	<b>9,050,000</b>	<b>525,000</b>	<b>500,000</b>	<b>300,000</b>
<b>Vehicle Additions/Improvements</b>							
Vehicle - Light truck					50,000		
Vehicle - Admin Utility Vehicle			45,000				
Lawn Mowers - Facilities			12,000		7,500		
<b>Sub-Total Vehicle Acquisition</b>	<b>-</b>	<b>-</b>	<b>57,000</b>	<b>-</b>	<b>57,500</b>	<b>-</b>	<b>-</b>
<b>Technology Improvements</b>							
SCADA - WebSurv Replacement / Upgrade			40,000				
Electronic Rounds - Logging & Reporting		35,000					
<b>Sub-Total Technology</b>	<b>-</b>	<b>35,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities</b>							
Building Improvements - General			50,000				25,000
West Washington UPS - Replace		8,000					
Paving Projects: Riley & Perry Subs, BPW Office Rear Lot	70,000			65,000			60,000
Roof Replacements - Various Locations					60,000	75,000	
Install Fire Detection System in North Warehouse		50,000					
BPW Office Remodel & Expansion	2,062,500						
HVAC Unit Replacements - Various Locations		22,500		30,000			
<b>Sub-Total Facilities</b>	<b>2,132,500</b>	<b>80,500</b>	<b>50,000</b>	<b>95,000</b>	<b>60,000</b>	<b>75,000</b>	<b>85,000</b>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,381,500</b>	<b>510,500</b>	<b>9,572,000</b>	<b>9,145,000</b>	<b>642,500</b>	<b>575,000</b>	<b>385,000</b>

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Electric Revenue Bonds			6,000,000	6,000,000			
Contribution in Aid of Construction							
Grants							
Replacement Reserves -- Imp. And Additions	2,381,500	510,500	3,572,000	3,145,000	642,500	575,000	385,000
<b>TOTAL SOURCE OF FUNDS</b>	<b>2,381,500</b>	<b>510,500</b>	<b>9,572,000</b>	<b>9,145,000</b>	<b>642,500</b>	<b>575,000</b>	<b>385,000</b>