

CITY COUNCIL BUDGET REVIEW SCHEDULE

Monday, March 30, 2026

5:30 – 5:35 p.m. Jim Donkersloot	City Attorney
5:35 – 5:50 p.m. Kevin Plockmeyer	Budget Overview
5:50 – 6:05 p.m. Abby DeRoo	Economic Development and SARB
6:05 – 6:20 p.m. Tim Jungel	Police Department
6:20 – 6:35 p.m. Doug Engelsman	Clean Water Fund
6:35 – 7:15 p.m. Andy Boatright	Electric and Water
7:15 – 7:30 p.m.	Break
7:30 – 8:00 p.m. Kevin Plockmeyer	City Services and Infrastructure Operations Cemetery Storm Water Management Tree Management Parking System Sidewalks Highways Street lights City Clean-up Max Bus Parks Major Streets* Local Streets* Facilities* Motor Pool* <i>*Capital Projects/Purchases in these funds will be discussed on day two</i>
8:00 – 8:30 p.m. Kevin Plockmeyer/ Tim Klunder	Other Operational Items Public Relations City Manager Finance and Tax Administration Data Processing General Services Debt Service Airport Authority Brownfield Authority Legal Contingency Health Fund OPEB Fund Pension Fund

ATTORNEY

General Fund Activity 266

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Operating Costs	\$ 20,639	\$ 22,330	\$ 21,150	\$ 23,371	
Capital Outlay	-	-	-	-	
Total	\$ 20,639	\$ 22,330	\$ 21,150	\$ 23,371	4.66%

The City Attorney is responsible for providing legal advice and services to the Mayor, the City Council, City Boards, City Commissions and staff members. Additionally, the City Attorney prosecutes violations of municipal ordinances.

Fees for legal services are generally charged to departmental budgets. The use of legal services is affected by:

- Plans for development within the community and applications for variances, rezonings, site plan reviews, tax exemption applications and other miscellaneous applications;
- Violators of the law who require prosecution;
- Labor relation matters;
- The number and length of contract reviews and negotiations; and,
- The number and intensity of civil suits or property tax appeals.

Also within departmental budgets are provisions for outside counsel for labor relations and tax appeals. Bond attorney fees are not included in this activity but are included in individual project costs.

The costs of the City Attorney are frequently reimbursed by application fees which are charged by the City. At times, a judge's order also requires payment of the fees which were incurred by the City of Zeeland for the costs of prosecution. Fines which are collected following the prosecution of municipal ordinances also benefit the City and its library operations.

For the fiscal 2026-2027 budget, a monthly retainer of \$510 and an hourly rate of \$225 are proposed. This hourly rate represents approximately a 5.0% increase over the FY 2025-2026 hourly rate of \$215 per hour.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 266: ATTORNEY						
101-266-728.000	Copying	-	75	-	75	75
101-266-729.000	Postage	-	120	-	120	120
101-266-828.000	Memberships, Dues, & Subscriptions	20,320	20,000	1,469	20,000	21,000
101-266-861.000	Travel & Training	-	1,200	-	-	1,200
101-266-956.000	Miscellaneous	-	600	-	600	600
101-266-958.000	Insurance - Property, Liability, E & O	319	335	355	355	376
Totals for Dept 266-ATTORNEY		20,639	22,330	1,824	21,150	23,371



City of Zeeland Fiscal Year 2027 Budget Presentation

Combined FY 26-27 Budget Revenues and Expenditures

REVENUES:	
General Operating Fund	8,541,344
Special Revenue Funds	3,470,126
Debt Service Fund	0
Capital Projects Fund	1,391,162
Utility Enterprise Funds	54,089,377
Internal Service Funds	6,239,858
Trust Funds	843,850
Bond Proceeds	3,006,000
Contributed Capital	3,070,766
TOTAL REVENUES	80,652,483

EXPENDITURES:	
General Operating Fund	8,945,656
Special Revenue Funds	3,496,827
Debt Service Funds	0
Capital Projects Funds	7,309,543
Utility Enterprise Funds	54,429,421
Internal Service Funds	6,075,257
Trust Funds	903,450
TOTAL EXPENDITURES	81,160,154

FY 26-27 and FY 25-26 Revenue Comparison

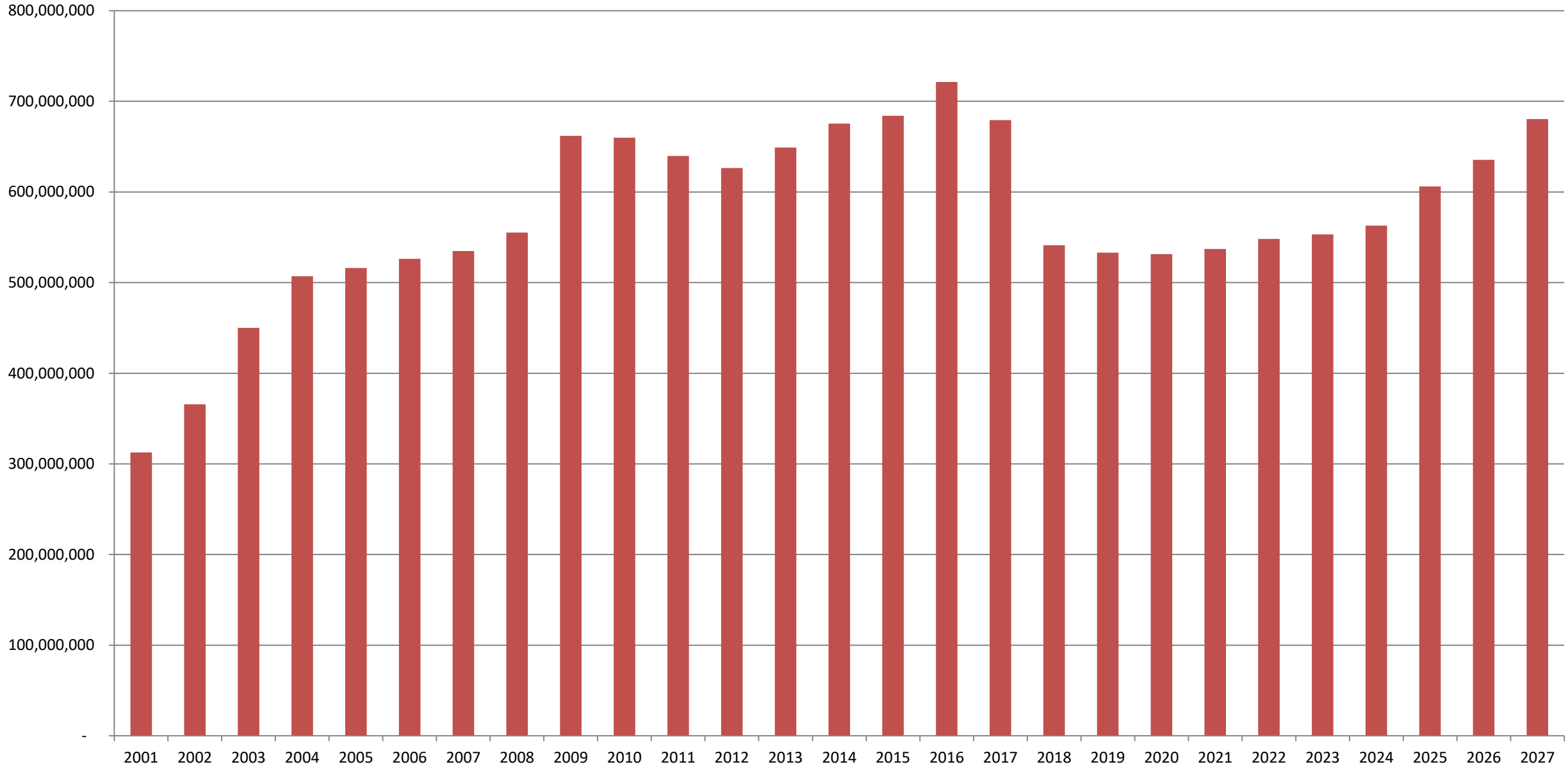
FY 25-26 Revenues

- Utility Revenues (\$49,984,907)
- Property Taxes (\$8,416,785)
- State Shared Revenues (\$1,661,988)
- Interest Earnings (\$1,182,269)
- Building Rental Charges (\$970,000)
- Information Technology Charges (\$1,736,979)
- Motor Pool Equipment Rentals (\$1,352,500)
- Health Insurance Charges (\$1,817,520)
- Contributions (\$91,800)
- Licenses, Fines, Forfeits, Charges for Service (\$476,800)
- Intergovernmental (Library) (\$539,913)
- Other (\$117,500)
- Special Assessments (\$90,007)
- Grants (\$0)

FY 26-27 Revenues

- Utility Revenues (\$57,160,143)
- Property Taxes (\$8,942,531)
- State Shared Revenues (\$1,942,489)
- Interest Earnings (\$1,213,550)
- Building Rental Charges (\$1,045,000)
- Information Technology Charges (\$1,780,109)
- Motor Pool Equipment Rentals (\$1,418,125)
- Health Insurance Charges (\$1,874,124)
- Contributions (\$99,300)
- Licenses, Fines, Forfeits, Charges for Service (\$516,048)
- Intergovernmental (Library) (\$547,700)
- Other (\$102,500)
- Special Assessments (\$99,205)
- Grants (\$905,662)

Taxable Value by Fiscal Year



Increase in Tax Revenue

- Taxable Values are increasing by 7.06%
 - Total Taxable Value for FY26/27 will be \$680,425,871 an increase from \$635,554,647 in FY25/26
 - Real Property Taxable Values increasing \$23,399,670
 - Personal Property Taxable Values increasing \$17,720,300
 - IFT/CFT Taxable Values increasing \$2,751,254
- General Fund Tax Revenue Increase – 6.88% or \$466,993

Maintain Existing Millage Rate

- Budget is based on a millage rate of 11.1354 Mills – COVID years aside, we have maintained this millage rate since 2010
- Each Mill will generate \$651,626 of taxes in Fiscal Year 2027, last year the figure was \$609,688.

Personal Property Tax Reimbursement

- FY 26/27 Budget includes an anticipated \$1,180,906 of Personal Property Tax Reimbursement. This our expected reimbursement based on our current millage rate and the reimbursement trend over the past couple of years.
- FY 25/26 Budgeted reimbursement was \$1,205,317 and we Received \$1,202,185
- We will budget for a \$1,500,000 transfer to the General Fund regardless of the actual reimbursement. Increased amount due to larger balances than necessary in PPT Stabilization Fund per our policy.

Special Assessments

- FY 26/27 Budget includes levying the Downtown Special Assessment. The amount collected is expected to be \$56,044.
- FY 26/27 Budget includes \$43,161 of Special Assessments for the Operation and Maintenance of the Snowmelt System.

Fees and Charges

- Sewer Utility – Budgeting for a 3.5% total revenue increase
 - Average residential increase – 2.5% to 3.0% Depending on water usage
 - Average commercial/industrial increase – 3.6% to 4.2% depending on water usage
- Water Utility – Implemented a 4.9% revenue increase rate adjustment in January of 2026 and subsequently budgeted in January of 2027
 - Average residential increase – 5.75% to 7.5% depending on water usage
 - Average commercial/industrial increase – 4.2% to 6% depending on water usage
- Electric Utility – Implemented a 1.5% revenue increase rate adjustment in January of 2026 and subsequently budgeted in January of 2027
 - Average residential increase – 2.25%
 - Average commercial/industrial increase – 1.4% to 1.5%

FY25/26 and FY26/27 Expenditures Comparison

FY25/26 Expenditures

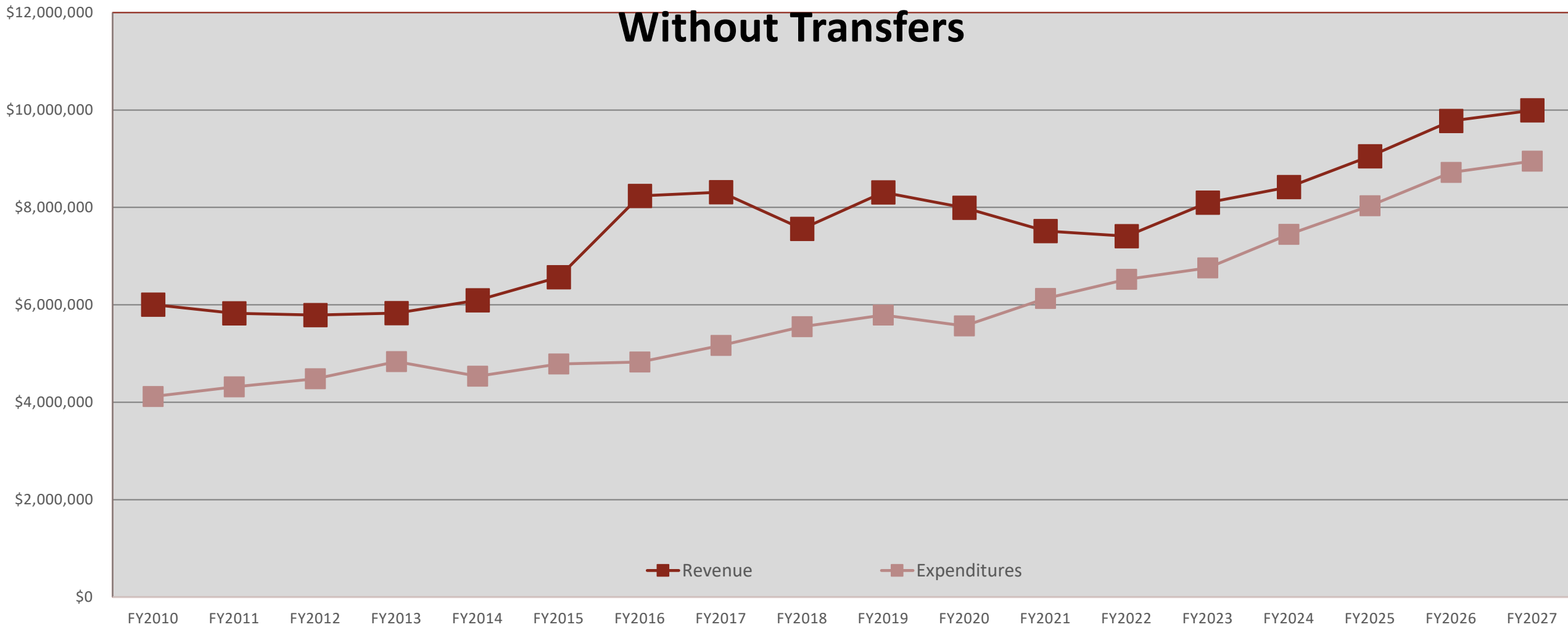
- Utilities (including debt service) (\$49,431,174)
- Public Works (\$5,647,322)
- Public Safety (\$3,897,789)
- General Government (\$2,013,164)
- Internal Services (\$5,495,138)
- Culture and Recreation (\$3,220,273)
- Debt Service - Governmental (\$141,750)
- Community & Economic Development (\$383,636)
- Other/Contingencies (\$983,450)

FY26/27 Expenditures

- Utilities (including debt service) (\$54,429,421)
- Public Works (\$10,458,274)
- Public Safety (\$4,095,163)
- General Government (\$2,169,865)
- Internal Services (\$6,075,257)
- Culture and Recreation (\$2,650,534)
- Debt Service - Governmental (\$0)
- Community & Economic Development (\$388,190)
- Other/Contingencies (\$893,450)

General Fund Revenues vs. Expenditures

Without Transfers



FY26/27 Total General Fund Revenues \$9,992,707 an increase of \$216,383 or 2.21% from FY25/26 Budget
FY26/27 Total General Fund Expenditures \$8,949,711 an increase of \$231,952 or 2.66% from FY25/26 Budget

Transfers Out

FY25/26 Transfers Out (Budgeted):	
Municipal Streets*	1,900,000
Library	600,000
SARB	100,000
*Was originally \$1,500,000	
TOTAL TRANSFERS OUT	2,600,000

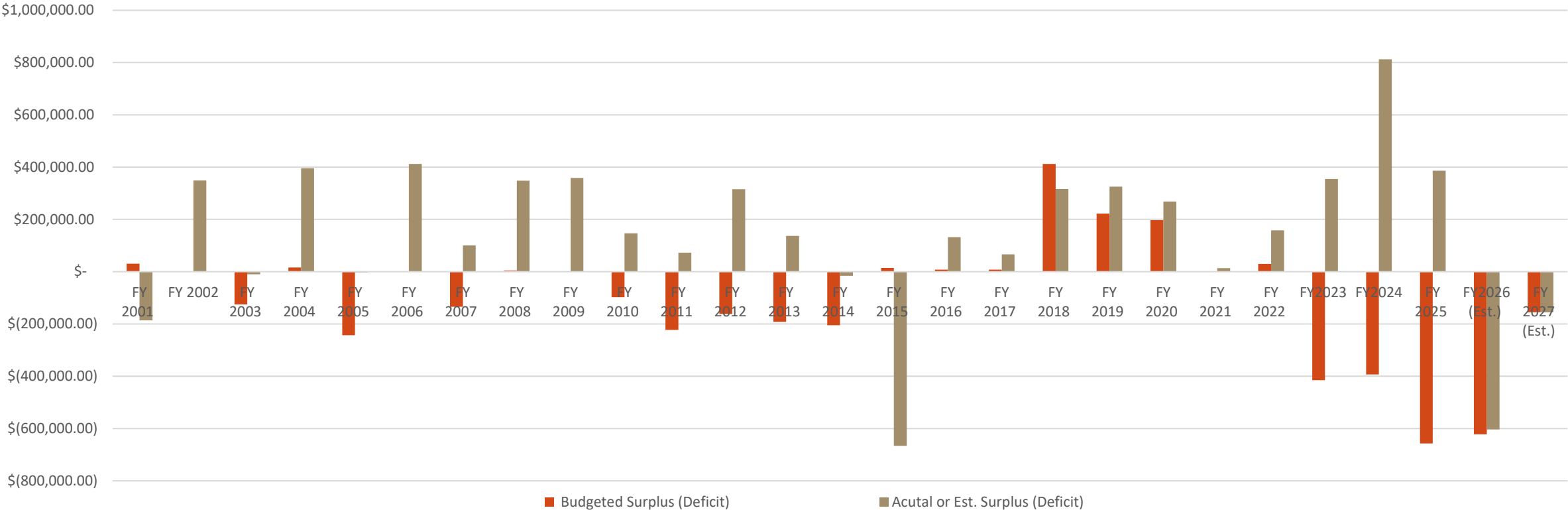
FY26/27 Transfers Out (Budgeted):	
Brownfield Fund	25,000
Library	600,000
SARB	100,000
Municipal Streets	1,500,000
TOTAL TRANSFERS OUT	2,225,000

Fund Balance – General Fund

Budgeted Deficit \$155,083

Budgeted Fund Balance of \$5,832,448

Budgeted and Actual Budget Surplus



Fund Balance Usage

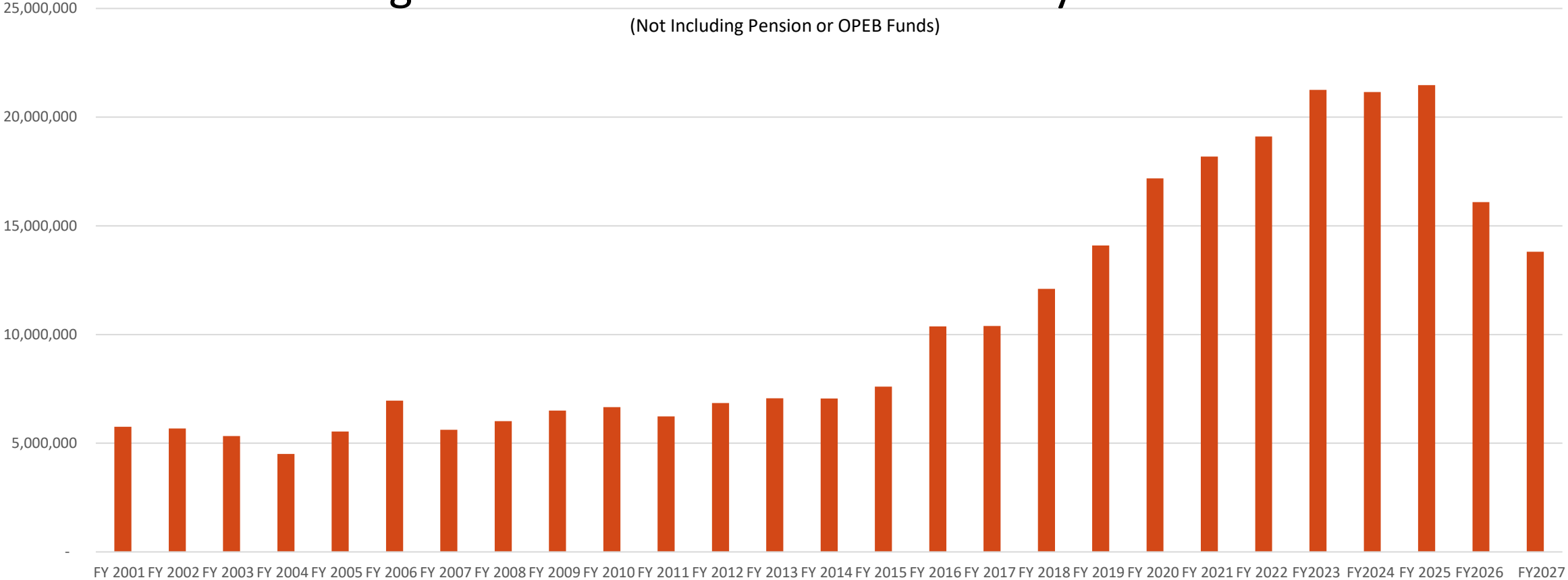
- Fiscal Year 26/27 Budget includes the use of overall Governmental Fund fund balance
- Total of \$2,279,168 of Fund Balance is being used
 - General Fund is using \$155,086 due to transfers out for capital projects
 - Major Streets, Local Streets and Municipal Street Funds are using \$390,328 due to projects slated in this Fiscal Year.
 - Snowmelt Construct Fund is using \$1,275,000 for boilers at 17 East Main.
 - Downtown Vision Fund is using \$42,500 for projects that satisfy our vision for downtown
 - Library is using \$381,186 due to fund balance increases over the past several years, sound mitigation efforts, and check out station upgrades.
 - PPT Stabilization Fund is using \$269,584 to align with fund balance policies and to balance other budgets
 - The remaining funds, Cemetery Perpetual Care (\$90,000), Brownfield (\$15,300), SARB (\$2,100), Snowmelt Operations (\$92,116), City Parks (\$15,000), and BL-196 Crossing (\$20,000) are increasing by a total of \$234,516

Ending Budgeted Governmental Fund Balance (Not Including Pension or OPEB Funds) \$13,809,034

(Budgeted for an ending fund balance of \$12,837,649 for FY26)

Ending Governmental Fund Balance by Fiscal Year

(Not Including Pension or OPEB Funds)



Capital Improvement Projects

FY26/27 Capital Improvements	
Technology Improvements	\$386,500
Streets	\$6,359,543
Parks	\$105,000
Cemeteries	\$0
Downtown	\$1,390,000
Electric Utility	\$5,890,500
Water Utility	\$2,322,500
Clean Water Utility	\$2,500,000
Facilities	\$78,000
Motor Pool	\$1,450,963
TOTAL	\$20,483,006

Personnel Budget

- Wages
 - Implementation of wage study, minimum retention increase of 3%
 - 1% Performance Incentive
 - Overall Budgeted Wage Increase of 7.25% from FY26 Budget
- Fringe Benefits
 - Overall Increase of 2.55%
 - Pension Plan Contributions are \$0 – Plan is 119% Funded
 - OPEB Contributions are \$0 – Plan is 166% Funded
- Overall FTE's increasing by 1.12
 - Full-Time Changes
 - .43 FTE Consideration for the reallocation of wages in the Clerk's Office due to hiring of the HR Specialist
 - .10 FTE Consideration for shared Financial Analyst position with BPW



City of Zeeland Fiscal Year 2027 Budget Presentation

ECONOMIC DEVELOPMENT

General Fund Activity 728

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 82,862	\$ 105,983	\$ 99,356	\$ 116,101	
Operating Costs	78,701	94,947	92,474	85,002	
Capital Outlay	-	-	-	-	
Total	\$ 161,563	\$ 200,930	\$ 191,830	\$ 201,103	0.09%
Personnel Summary	Budget		Budget		% Change
Full-Time Equivalents		1.20		1.20	0.00%

In 2007 the Economic Development department was expanded to include all City Marketing Activities, including hiring a Marketing Director and implementing a City Marketing Campaign: FEEL THE ZEEL! The Marketing Director markets the whole community although considerable effort is spent supporting the downtown district. A strong downtown with a strong retail component has a powerful positive effect in enhancing our local economy and works to establish Zeeland as a place to live, shop, raise a family, and grow a business.

Specific projects proposed for 2026-2027 include:

- City-wide FEEL THE ZEEL! marketing efforts:
 - Print materials promoting the FEEL THE ZEEL! brand
 - Annual City Event Calendar designed, printed and mailed to all residents.
 - Promotional products with FEEL THE ZEEL! brand to give away at community events, city hall tours, networking opportunities.
 - Professional services that strengthen our marketing efforts such as photography, web design, graphic design, video production, etc.
 - Plan for the 20th Anniversary of the FEEL THE ZEEL! brand
 - All branding opportunities that arise.
- Issue Media Group Partnership
- Ongoing city website design work and maintenance

This budget also accounts for contributions to local economic development agencies that assist the City in its economic development efforts; presently this includes Lakeshore Advantage.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 728: ECONOMIC DEVELOPMENT						
101-728-703.000	Wages/Part-Time	75,356	97,161	41,366	91,005	106,417
101-728-713.000	Performance Incentive	745	972	-	972	1,064
101-728-715.000	Employer FICA Contributions	5,822	7,507	3,164	7,036	8,222
101-728-718.000	Workers Comp Insurance	939	343	105	343	398
101-728-730.000	General Office Supplies	2,747	1,000	80	1,000	1,000
101-728-820.000	Contractual Services - Other	40,653	55,000	33,900	55,000	45,000
101-728-828.000	Memberships, Dues, & Subscript	883	1,000	120	1,000	1,000
101-728-861.000	Travel & Training	60	1,000	69	1,000	1,000
101-728-900.000	Printing & Publishing	5,900	4,500	4,055	4,500	4,500
101-728-955.000	Internal Meetings	397	1,000	110	1,000	1,000
101-728-956.000	Miscellaneous	135	1,000	51	1,000	1,000
101-728-958.000	Insurance - Property, Liability, E & O	426	447	474	474	502
101-728-969.000	Contributions - Other	27,500	30,000	27,500	27,500	30,000
Totals for Dept 728-ECONOMIC DEVELOPMENT		161,564	200,930	110,993	191,831	201,104

SHOPPING AREA REDEVELOPMENT BOARD

Fund 296

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Operating Costs	\$ 109,453	\$ 160,000	\$ 150,143	\$ 158,100	
Capital Outlay	10,176	-	38	35,000	
Total	\$ 119,629	\$ 160,000	\$ 150,181	\$ 193,100	20.69%

This special revenue fund accounts for the revenue and expenditures of the Shopping Area Redevelopment Board (SARB). In Fiscal Year 2026/2027 SARB plans to pursue the following projects:

- Printed materials to highlight downtown Zeeland’s business district and activities that meet the city’s vision.
- A Downtown Grant Program \$5000 to offer assistance including: downtown storefront Open Flags and Sign Incentive Program: \$5,000-which will allow businesses within the SARB district to apply for funding for up to 50% of a new sign for their business. The funding request must not exceed \$1,000 per business and the application must follow set criteria, set and approved by SARB.
- The SARB fund will act as the account for downtown events. Sponsorship & fundraising dollars will be collected and deposited into this SARB fund—and in turn, event expenses will be paid for out of the fund.
- The SARB fund will act as the account to purchase and sell Zeel Gear inventory.
- Contractual Services – for downtown reports or planning.
- Funding to support to purchase a portable sound system for events.
- Funding to support the pursuit city art projects, such as downtown murals.
- Support Zeeland Festivals

BUDGET REPORT FOR CITY OF ZEELAND

Fund 296: SARB 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						
296-000-553.000	State Grant	4,800	-	-	-	-
296-000-665.001	Interest Earnings - Investment	3,603	2,000	1,341	2,000	2,000
296-000-675.000	Event Donations	89,042	84,000	4,820	76,000	89,200
296-000-676.000	Misc Sales	3,710	4,000	1,548	4,000	4,000
296-000-699.101	Transfer From General Fund	-	100,000	50,000	100,000	100,000
Totals for Dept 000-GENERAL		101,155	190,000	57,710	182,000	195,200
TOTAL ESTIMATED REVENUES		101,155	190,000	57,710	182,000	195,200

BUDGET REPORT FOR CITY OF ZEELAND

Fund 296: SARB 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
APPROPRIATIONS						
Dept 728: ECONOMIC DEVELOPMENT ACTIVITY						
296-728-811.000	Misc. Donation Related Expenses	9,421	6,000	-	-	-
296-728-811.004	Christmas	5,842	10,000	8,553	9,864	10,000
296-728-811.005	Zeeland Zoom	21,983	18,000	(60)	21,494	22,000
296-728-811.007	Soundz of Summer	6,340	8,800	8,499	8,499	8,800
296-728-811.009	Zeelmania Expenses	3,000	3,000	-	3,000	3,000
296-728-811.012	Trick or Treat	510	1,000	840	859	1,000
296-728-811.013	Criterion	-	8,000	-	-	-
296-728-811.014	Spring Peddlers Market	2,364	3,100	-	3,100	3,100
296-728-811.015	Fall Peddlers Market	2,398	3,100	2,687	3,100	3,100
296-728-811.016	Chili Crawl	7,982	8,000	-	10,000	10,000
296-728-811.018	City Christmas Tree Event	1,753	2,500	2,168	2,577	2,600
296-728-811.020	Public Art Project	-	25,000	-	25,000	25,000
296-728-811.021	Sweet Summer Night	2,046	2,500	1,345	1,345	2,000
296-728-811.022	Chalk Fest	2,822	3,500	-	3,000	3,000
296-728-811.024	Ice Skating	77	-	-	-	-
296-728-811.027	Music on Main	3,421	6,500	2,803	7,750	7,500
296-728-811.029	Entertainment Tent	-	9,000	8,390	8,555	10,000
296-728-811.030	New Event	-	-	-	-	5,000
296-728-820.000	Contractural Services	16,683	15,000	2,588	15,000	15,000
296-728-820.101	Seasonal Décor	1,449	-	-	-	-
296-728-820.102	Misc. Sales	4,057	4,000	55	4,000	4,000
296-728-828.000	Memberships, Dues & Subscriptions	674	1,500	723	1,500	1,500
296-728-890.000	Community Grant Projects	1,772	5,000	-	5,000	5,000
296-728-900.000	Printing & Publishing	13,602	15,000	2,349	15,000	15,000
296-728-955.000	Internal Meetings	1,380	1,500	177	1,500	1,500
296-728-970.000	Capital Outlay	10,176	-	38	38	35,000
Totals for Dept 728-ECONOMIC DEVELOPMENT ACTIVITY		119,752	160,000	41,152	150,182	193,100
	970.000					
	Wayfinding Signage	15,000				
	Concrete Games	20,000				
TOTAL APPROPRIATIONS		119,752	160,000	41,152	150,182	193,100
NET OF REVENUES/APPROPRIATIONS - FUND 296		(18,596)	30,000	16,558	31,818	2,100
Fund Balance - Beginning		102,033	83,437	83,437	83,437	115,256
Fund Balance - Ending		83,437	113,437	99,995	115,256	117,356

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM**

DOWNTOWN

DOWNTOWN IMPROVEMENTS: Downtown improvements include a downtown mural, boilers for snowmelt system expansion, and Washington Ave. development.

PARKING LOTS: No parking lot improvements scheduled for this fiscal year.

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

DOWNTOWN IMPROVEMENTS

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<u>Downtown</u>							
Banners				20,000			
Downtown Cameras	25,000						
Downtown Murals	25,000	25,000					
Parking Expansion	20,000						
Snowmelt System Expansion - Boilers		1,300,000					
Washington Ave. Development		50,000					
Wayfinding Signage		15,000					
<u>Downtown Strategic Action Plan Support including:</u>			300,000	300,000	300,000	300,000	
Strategic Property Purchases							
Other Downtown Initiatives							
Downtown Improvements	70,000	1,390,000	300,000	320,000	300,000	300,000	-
<u>Municipal Parking Lots</u>							
South Parking Lot Repaving	186,000						
North Parking Lot Repaving			250,000				
Parking Lots	186,000	-	250,000	-	-	-	-
TOTAL CAPITAL EXPENDITURES	256,000	1,390,000	550,000	320,000	300,000	300,000	-

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
SARB Fund (296)		40,000	15,000		15,000		
General Fund (101)	46,000	-	335,000	120,000	85,000	300,000	-
Major Streets (202)							
Brownfield Fund (243)							
Electric Fund (582)							
Capital Improvement Fund (401)							
Park Improvement Fund (408)							
City Building Fund (470)							
Downtown Vision Fund (494)	210,000	50,000	200,000	200,000	200,000		
Snowmelt Fund (497)		1,300,000					
Municipal Street Fund							
Bond Proceeds							
Private Contributions							
Grants							
Special Assessments							
TOTAL SOURCE OF FUNDS	256,000	1,390,000	550,000	320,000	300,000	300,000	-

POLICE

General Fund Activities 305 and 314

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 1,373,529	\$ 1,471,738	\$ 1,443,326	\$ 1,576,924	
Operating Costs	423,913	474,869	477,025	538,725	
Capital Outlay	9,216	29,500	29,500	-	
Total	\$ 1,806,658	\$ 1,976,107	\$ 1,949,851	\$ 2,115,649	7.06%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		11.00		11.00	
Part Time Positions		0.98		1.07	
Full-Time Equivalents		11.98		12.07	0.75%

At full strength the police department employs ten full-time and up to three part-time licensed officers (currently one). They are supplemented with three reserve officer positions (after the resignation of long-term officer Scott Paus) who perform limited duties under the supervision of licensed police officers. A full-time and two part-time administrative assistants provide clerical support to the police and fire-rescue departments. Three people share the school crossing guard duties at one location. One full-time officer serves in a school resource position providing the Teaching Educating and Mentoring (TEAM) program as well as doing community outreach.

The department responds to 911 calls, investigates criminal complaints, and conducts traffic and parking enforcement. In addition to wages and benefits, the department purchases and maintains uniforms, equipment, ammunition, forms, and necessary supplies. There are rental costs for vehicles and the building. Other funds cover the city attorney, memberships, the West Michigan Enforcement Team contribution, travel and training. The communications line pays for office and cell phones, radio related items, Law Enforcement Information Network fees, connectivity, and maintenance contracts.

The most substantial request for Fiscal Year 2026-27 in the police budget will be the updating of our Dash and Body cameras.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 305: POLICE ADMINISTRATION						
101-305-702.000	Wages/Full-Time	271,157	285,570	133,150	266,300	285,251
101-305-703.000	Wages/Part-Time	42,563	54,149	30,226	60,452	60,874
101-305-703.003	WEMET Contracted Employee	76,175	90,000	36,193	77,000	90,000
101-305-704.000	Wages/Overtime	8,341	17,370	2,969	6,000	12,637
101-305-710.000	Wages/Longevity Pay	3,500	3,500	2,000	2,000	2,500
101-305-713.000	Performance Incentive	2,972	3,397	-	3,397	3,461
101-305-715.000	Employer FICA Contributions	29,027	27,845	14,848	31,759	27,901
101-305-716.000	Employee Insurances	48,793	52,806	24,856	51,259	52,026
101-305-717.000	Employee Retirement - DB	8,876	-	-	-	-
101-305-717.001	Employee Retirement - DC	18,526	19,750	6,168	14,000	18,772
101-305-718.000	Workers Comp Insurance	3,433	6,262	1,906	6,262	6,594
101-305-722.000	Retiree Health Savings Plan	6,106	6,515	3,066	6,323	6,710
101-305-724.000	WEMET Reimbursement	(81,842)	(95,000)	(42,601)	(81,000)	(95,000)
101-305-730.000	General Office Supplies	10,546	9,000	2,925	11,000	11,000
101-305-734.000	Safety Supplies	-	700	51	700	700
101-305-814.102	Computer Service - Internal (Billable)	47,665	56,679	33,254	50,681	47,670
101-305-820.000	Contractual Services - Other	7,900	20,000	192	20,000	20,000
101-305-826.000	City Attorney-Legal Fees	37,116	42,000	19,745	42,000	42,000
101-305-828.000	Memberships, Dues, & Subscriptions	2,225	3,000	160	3,000	3,000
101-305-861.001	Travel & Training - City Funds	5,958	7,000	1,860	7,000	7,000
101-305-861.002	Travel & Training - 302 Funds	2,377	1,500	1,334	1,500	1,500
101-305-861.003	Travel & Training - Fed. Funds	1,230	-	1,030	6,000	10,000
101-305-940.000	Rentals	45,000	47,250	23,625	47,250	49,750
101-305-940.001	Building Rental	80,000	80,000	40,000	80,000	80,000
101-305-941.001	Radio Replacement	6,250	6,000	3,000	6,000	6,000
101-305-958.000	Insurance - Property, Liability, E & O	10,276	10,790	10,844	10,844	11,495
Totals for Dept 305-POLICE ADMINISTRATION		694,170	756,082	350,803	729,727	761,841

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 314: POLICE PATROL						
101-314-702.000	Wages/Full-Time	586,597	605,168	332,716	605,168	675,195
101-314-703.000	Wages/Part-Time	9,375	19,262	12,930	19,262	30,101
101-314-704.000	Wages/Overtime	58,415	74,932	42,232	74,932	83,603
101-314-710.000	Wages/Longevity Pay	4,000	4,500	4,500	4,500	4,750
101-314-713.000	Performance Incentive	5,782	6,083	-	6,083	6,888
101-314-715.000	Employer FICA Contributions	49,397	54,311	29,307	54,311	61,241
101-314-716.000	Employee Insurances	134,788	140,816	68,912	140,816	138,736
101-314-717.000	Employee Retirement - DB	7,493	-	-	-	-
101-314-717.001	Employee Retirement - DC	56,355	59,735	32,873	59,735	66,617
101-314-718.000	Workers Comp Insurance	6,834	17,394	5,295	17,394	20,174
101-314-722.000	Retiree Health Savings Plan	16,866	17,373	8,501	17,373	17,893
101-314-734.000	Safety Supplies	161	-	70	100	160
101-314-740.000	Operating Supplies	27,289	44,000	8,572	44,000	44,000
101-314-740.001	TEAM Operating Supplies	2,017	2,200	666	2,200	2,200
101-314-820.000	Contractual Services - Other	-	-	-	-	50,000
101-314-861.001	Travel & Training - City Funds	2,903	3,000	1,954	3,000	3,000
101-314-940.000	Rentals	135,000	141,750	70,875	141,750	149,250
101-314-970.000	Capital Outlay	9,216	29,500	11,801	29,500	-
Totals for Dept 314-POLICE PATROL		1,112,488	1,220,024	631,206	1,220,124	1,353,808

**CITY OF ZEELAND
FEES AND CHARGES
July 1, 2026 through June 30, 2027**

Dept	Description	2025/2026	Proposed		Additional Conditions
			2026/2027		
POLICE					
	Bicycle License Fee	1.00	1.00		Valid as Long as Bike is Owned
	Copy of Police Report	7.00	7.00		Standard Report (10 Pages or less) additional pages \$.10 per page
	Court Ordered Breath Test	5.00	5.00		
	Emergency Response Fee	150.00	150.00		Drunk and/or Drug Impaired+
	Fingerprinting Fee	10.00	10.00		First card for charitable organization free- standard charge subsequent copies
	Notary Public Fee	\$0 Resident/5.00 Non-resident	\$0 Resident/5.00 Non-resident		
	Parking Violations				
	Paid Within 24 hours	10.00	10.00		
	Paid Within 14 days	15.00	15.00		
	Paid After 14 Days	20.00	20.00		
	Unauthorized Parking	25.00	25.00		
	Unauthorized Parking 2nd Offense	50.00	50.00		
	Unauthorized Parking 3rd Offense	200.00	200.00		
	Handicapped	50.00	50.00		
	Special Monthly Parking Fee (Municipal Lots)	2.00	2.00		Per Month

CLEAN WATER FUND

Fund 590

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 832,232	\$ 958,172	\$ 1,009,400	\$ 994,805	
Operating Costs	1,953,767	2,191,716	2,117,389	2,223,195	
Debt Principal	175,000	185,000	185,000	185,000	
Capital Outlay	936,203	1,927,278	3,405,720	1,929,776	
Transfers Out	278,917	270,989	270,989	278,647	
Total	\$ 4,176,119	\$ 5,533,155	\$ 6,988,498	\$ 5,611,423	1.41%
Personnel Summary		Budget		Budget	% Change
Full Time Positions		7.17		6.87	
Part Time Positions		0.29		0.29	
Full-Time Equivalent		7.46		7.16	-4.02%



The City of Zeeland operates and maintains the Zeeland Clean Water Plant along with its transmission system located within the city and the northern 425 area limits. Currently the CWP receives flow from 10 lift stations and over 119 miles of combined gravity and forced mains all coming from the City of Zeeland, Zeeland Township and sections of Holland Township as part of a partnership that resulted in a major plant expansion in 2017. The mutual project resulted in an increase of daily average capacity from 1.65 MGD to 3.5

MGD providing service to residential, commercial and industrial customers located throughout the Zeeland CWP service area. During fiscal year 2025, the CWP averaged 2.4 MG of flow per day or 859 million total gallons of wastewater that was treated and discharged into the Bosch and Hulst Creek. 466 dry tons of biosolids (residuals) was generated and processed into a class B product prior to land application to area agricultural land for agronomic purposes. Industrial and residuals management was also actively administered. The clean water system is funded completely by system user fees.

The Zeeland CWP monitors the city’s seven lift stations with SCADA technology which gives real time notification when alarms occur, it enables plant personnel to monitor and adjust the lift stations from both the CWP facilities and cell phones utilizing VPN security. Radar technology was added to each Lift station eliminating buildup of grease and debris that caused faults with old floats. The Zeeland CWP began installing mag-meters in 2023 that will monitor flows in real time giving us valuable information that is needed to plan for lift station improvements as needed. Lastly every lift station is equipped with generator back-up which is tested regularly to ensure the units will work when called upon.

A newly constructed building, housing new Veolia UV disinfection equipment was completed and put into service in November of 2025. This multi-year capitol project was determined due to projected flows reaching current design capacity within the next 5-10 years, it was decided to build the new building near the discharge of the CWP.

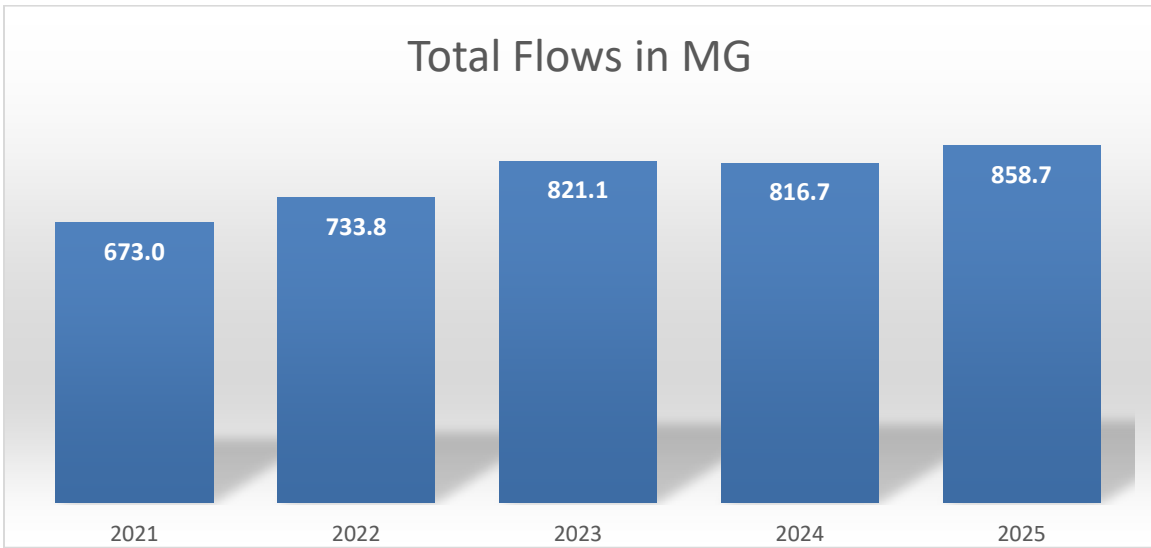
Major upcoming capital expansions and improvements planned for FY 2027:

- Update CWP Lab, Locker room and HVAC \$500,000
- Church Street, new sewer main \$2,700,000

Flow Trends:

In FY 2025, flows to the Clean Water Plant slightly increased to 859 million total gallons coming from City of Zeeland, Holland, and Zeeland townships. Industrial and commercial businesses are the largest contributor of flow to the CWP, the city continues to tighten the collection system through sewer main replacement when deemed necessary during every city street project.

The Clean water plant is a separated system, meaning that surface drainage such as storm water runoff is collected in a separate storm water system operated by the City of Zeeland.

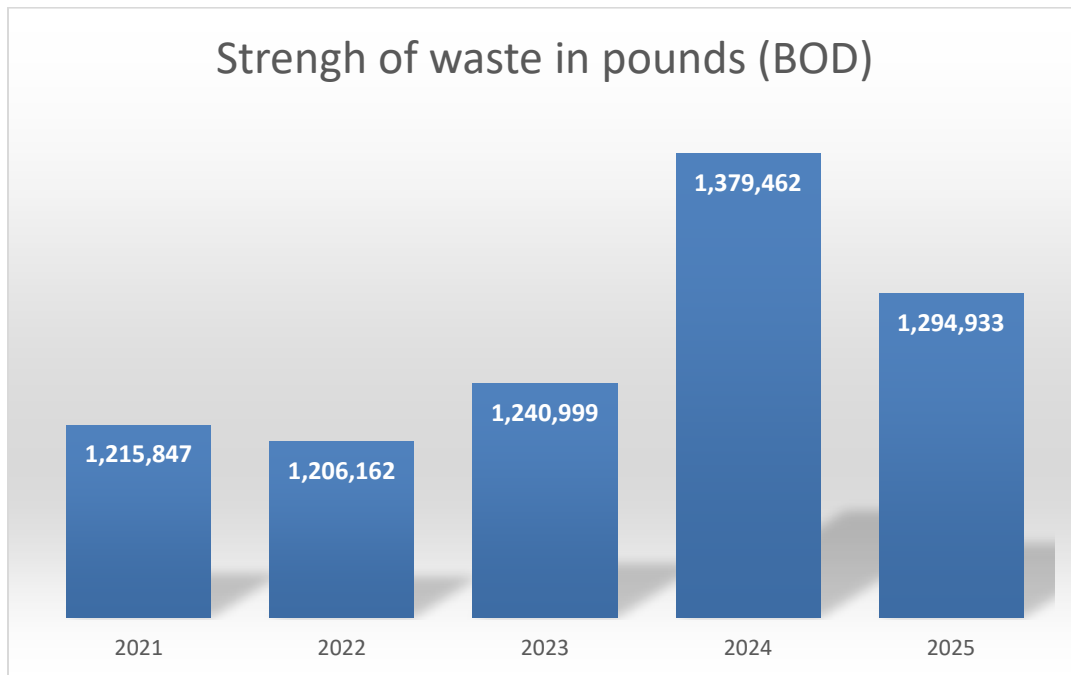


Customer Base:

In FY 2025 the CWP had an average of 2,745 residential, commercial, and industrial customers within the City of Zeeland and 425-area situated north of the city’s limits, the Zeeland CWP also received additional flows from all of Zeeland Township and partial flows from the Northwest section of Holland Township. Our diverse commercial and industrial community is responsible for a large amount of the flows coming to the Clean Water Plant, as a result the City of Zeeland maintains an aggressive Industrial Pretreatment Program (IPP) regulated by State of Michigan EGLE to prevent unregulated discharges that could harm the CWP and the receiving waters of the State of Michigan.

Loading Trends (Strength of wastewater):

In FY 2025, Biological oxygen demand loading to the Clean Water Plant decreased 6% to 1.29 million pounds total. Residential, commercial, and industrial users continue to be environmentally and financially responsible, utilizing highly efficient appliances, faucets, toilets and showers.



Rate Analysis:

The City of Zeeland contracts Utility Financial Solutions to perform rate studies. The most recent study indicated that current revenues are not adequate to maintain the long-term financial stability of the Clean Water Plant and recommended a slight increase for readiness to serve, while no changes will occur in commodity rate charges for FY 2027.

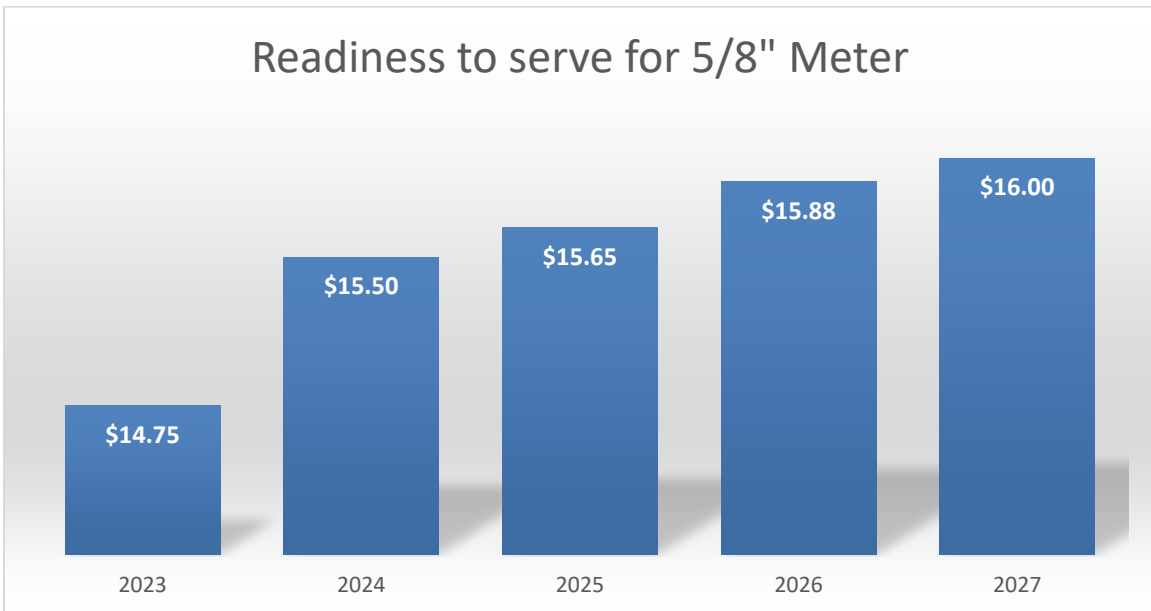
The current Readiness-to-Serve (RTS) charge is \$15.88 for a 5/8-inch meter. The budget revenue proposal calls for an increase to \$16.00

The UFS rate study has recommended the commodity rate for the 2027 fiscal year increase to \$3.357 per CCF. The current IPP charge will stay at \$0.37 per CCF and a system connection charge also remains the same at \$2,000.00 for a 5/8-inch meter. Non-metered customers currently pay a flat rate of \$38.63, the proposed rate for FY 2027 is \$39.98

Effect on Residential Monthly Bill:

Meter Size	2026 fiscal year Cost			2027 fiscal year Cost			INCREASE
	RTS	Per CCF	Total	RTS	Per CCF	Total	
5/8" Meter (2301)	15.88	3.213	48.01	16.00	3.357	49.57	\$1.56
¾" Meter (86)	20.09	3.213	52.22	20.20	3.357	53.77	\$1.55
1" Meter (365)	29.56	3.213	61.69	30.05	3.357	63.62	\$1.93

*Based on 10 CCF's



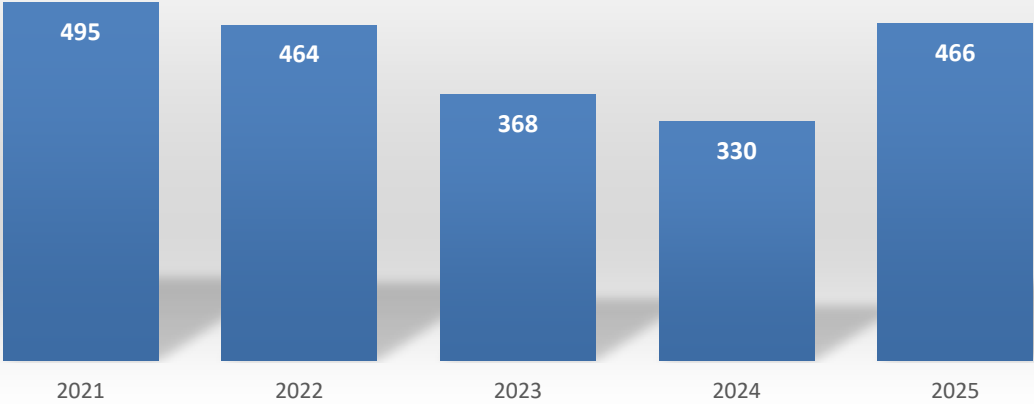
Biosolids Generated:

In FY 2025, 466 Dry tons of Biosolids was generated throughout the treatment process, The Zeeland CWP utilizes two Aerobic digestors to reduce the solids biologically, then sending the digested solids to a Gravity belt thickener to thicken sludge suitable for land application. The stabilized solids are then stored in six tanks equaling 1.5 MG, where EnviroGro Environmental Services removes the nutrient rich solids periodically and injects them into farmer’s fields, the Zeeland CWP’s regulated residual management plan is closely monitored by the State of Michigan EGLE.



Sciencephoto.com

Total Biosolids produced in Dry Tons



BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER 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 OPERATING REVENUES						
CHARGES FOR SERVICE						
590-000-636.000	Readiness to Serve	680,501	713,000	336,792	794,628	795,000
590-000-637.000	Readiness to Serve - Wholesale	265,920	252,350	91,812	252,350	259,319
590-000-645.000	Utility Sales - Surcharges	107,202	50,000	50,890	100,174	75,000
590-000-646.000	Utility Sales - Commodity	2,000,648	2,105,280	834,844	1,994,966	2,053,820
590-000-647.000	Utility Sales - Wholesale	321,990	237,225	106,243	237,225	297,347
590-000-654.000	User IPP Charges	121,488	130,000	50,113	119,276	120,000
	CHARGES FOR SERVICE	3,497,750	3,487,855	1,470,693	3,498,619	3,600,486
OTHER REVENUE						
590-000-445.000	Interest/Penalties on Sales	2,680	3,000	1,204	2,580	3,000
590-000-481.000	Plumbing Permits/Fees	1,755	1,500	1,430	2,990	1,500
	OTHER REVENUE	4,435	4,500	2,634	5,570	4,500
TOTAL OPERATING REVENUE		3,502,185	3,492,355	1,473,327	3,504,189	3,604,986

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER 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
APPROPRIATIONS						
Dept 538: TRANSMISSION						
590-538-702.000	Wages/Full-Time	85,418	83,122	33,459	76,764	78,729
590-538-703.000	Wages/Part-Time	-	1,920	-	-	1,920
590-538-704.000	Wages/Overtime	774	4,966	824	1,648	5,300
590-538-710.000	Wages/Longevity Pay	525	625	625	625	900
590-538-713.000	Performance Incentive	626	651	-	651	691
590-538-715.000	Employer FICA Contributions	5,219	7,399	2,524	6,096	7,136
590-538-716.000	Employee Insurances	13,638	17,602	6,290	12,580	15,608
590-538-716.001	Retirees Health Insurance Trust	(24,472)	-	-	-	-
590-538-717.001	Employee Retirement - DC	7,162	9,480	3,478	7,676	9,136
590-538-718.000	Workers Comp Insurance	684	1,117	340	1,117	1,608
590-538-722.000	Retiree Health Savings Plan	1,455	2,172	676	1,352	2,013
590-538-778.000	Equipment Maintenance Supplies	31,065	50,000	326	40,000	50,000
590-538-816.000	Consulting Engineers	-	10,000	-	-	5,000
590-538-820.000	Contractual Services - Other	38,586	25,000	8,044	9,020	25,000
590-538-920.000	Utilities	16,743	20,000	7,154	20,000	20,000
590-538-933.000	Equipment Maintenance	26,266	20,000	-	10,000	20,000
590-538-940.000	Rentals	40,000	42,000	21,000	42,000	44,100
590-538-958.000	Insurance - Property, Liability, E & O	5,178	5,437	5,661	5,661	6,001
Totals for Dept 538-TRANSMISSION		248,868	301,491	90,402	235,190	293,142

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER 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 549: WASTE TREATMENT						
590-549-702.000	Wages/Full-Time	251,279	259,095	130,683	278,443	275,013
590-549-704.000	Wages/Overtime	28,248	28,138	14,929	33,030	30,033
590-549-707.000	Wages On-Call	28,059	25,821	15,131	32,676	27,560
590-549-710.000	Wages/Longevity Pay	2,412	2,413	2,412	2,412	3,688
590-549-713.000	Performance Incentive	2,491	2,591	-	2,591	2,750
590-549-715.000	Employer FICA Contributions	22,407	23,664	11,671	26,710	25,218
590-549-716.000	Employee Insurances	56,887	57,207	29,030	62,046	56,362
590-549-717.001	Employee Retirement - DC	31,111	30,933	16,222	30,933	32,965
590-549-718.000	Workers Comp Insurance	3,051	3,959	1,205	3,959	4,582
590-549-722.000	Retiree Health Savings Plan	5,297	7,058	2,652	5,648	7,269
590-549-734.000	Safety Supplies	941	5,000	293	2,000	5,000
590-549-743.000	Chemicals	80,465	75,000	49,533	75,000	80,000
590-549-751.000	Gasoline	1,404	3,000	452	2,000	3,000
590-549-765.000	Testing Supplies	21,022	27,500	14,793	25,000	30,000
590-549-766.000	Tools	-	2,000	400	2,000	1,500
590-549-768.000	Uniforms & Cleaning	4,601	5,500	1,792	5,500	5,500
590-549-777.000	Custodial Supplies	154	-	-	-	-
590-549-778.000	Equipment Maintenance Supplies	81,610	110,000	32,899	100,000	110,000
590-549-816.000	Consulting Engineers	113	-	-	-	-
590-549-820.000	Contractual Services - Other	80,199	150,000	84,883	185,000	150,000
590-549-920.000	Utilities	138,469	130,000	51,006	130,000	140,000
590-549-958.000	Insurance - Property, Liability, E & O	23,240	24,402	24,595	24,595	26,071
Totals for Dept 549-WASTE TREATMENT		863,459	973,280	484,583	1,029,544	1,016,510

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER 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						
590-546-702.000	Wages/Full-Time	97,389	98,060	50,183	108,178	104,691
590-546-703.000	Wages/Part-Time	14,880	15,112	6,995	15,042	15,418
590-546-704.000	Wages/Overtime	8,975	2,178	3,653	5,000	2,247
590-546-710.000	Wages/Longevity Pay	695	568	618	618	845
590-546-713.000	Performance Incentive	340	495	-	495	484
590-546-715.000	Employer FICA Contributions	9,048	8,901	4,560	9,894	9,462
590-546-716.000	Employee Insurances	22,167	22,355	11,470	24,720	22,024
590-546-717.000	Employee Retirement - DB	(72,210)	-	-	-	-
590-546-717.001	Employee Retirement - DC	10,115	10,124	5,433	10,817	10,827
590-546-718.000	Workers Comp Insurance	1,224	601	183	601	671
590-546-722.000	Retiree Health Savings Plan	2,774	2,758	1,415	3,048	2,841
590-546-729.000	Postage	9,777	12,500	5,285	10,570	11,400
590-546-730.000	General Office Supplies	1,494	500	365	600	300
590-546-751.000	Gasoline	164	450	54	54	-
590-546-808.000	Independent Audit	7,405	7,000	6,414	7,000	7,500
590-546-820.000	Contractual Services - Other	12,073	25,000	5,996	13,500	7,500
590-546-826.000	City Attorney-Legal Fees	92	-	-	-	500
Totals for Dept 546-ACCOUNTING		126,402	206,601	102,623	210,137	196,709

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER 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						
590-547-702.000	Wages/Full-Time	102,955	109,582	53,857	116,316	115,112
590-547-710.000	Wages/Longevity Pay	762	825	825	825	1,150
590-547-713.000	Performance Incentive	1,056	1,096	-	1,096	1,151
590-547-715.000	Employer FICA Contributions	7,515	8,530	3,779	9,045	8,982
590-547-716.000	Employee Insurances	14,938	15,842	7,803	16,840	15,608
590-547-717.001	Employee Retirement - DC	10,406	11,150	5,452	11,631	11,741
590-547-718.000	Workers Comp Insurance	1,071	846	258	846	947
590-547-722.000	Retiree Health Savings Plan	1,869	1,954	963	2,076	2,013
590-547-729.000	Postage	151	-	107	110	250
590-547-730.000	General Office Supplies	445	2,000	156	1,500	2,000
590-547-814.101	Computer Services - Internal (Fixed Fee)	29,209	34,541	17,271	34,515	37,757
590-547-814.102	Computer Services - Internal (Billable)	67,720	151,252	15,633	138,301	133,807
590-547-814.103	Computer Services - Internal (Capital)	738	10,125	-	8,325	-
590-547-816.000	Consulting Engineers	13,127	25,000	4,936	15,000	20,000
590-547-820.000	Contractual Services - Other	29,405	35,000	15,757	30,000	30,000
590-547-823.000	Permits and Fees	12,185	15,000	9,484	15,000	15,000
590-547-826.000	Legal Fees	3,344	5,000	1,971	5,000	5,000
590-547-828.000	Memberships, Dues, & Subscript	1,444	2,500	1,503	2,500	2,500
590-547-861.000	Travel & Training	7,720	7,000	2,554	6,500	7,000
590-547-900.000	Printing & Publishing	398	500	-	500	500
590-547-940.001	Building Rental	20,000	20,000	10,000	20,000	20,000
590-547-955.000	Internal Meetings	-	300	-	300	300
Totals for Dept 547-ADMINISTRATION		326,458	458,044	152,309	436,226	430,818

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER 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 548: IPP ADMINISTRATION						
590-548-702.000	Wages/Full-Time	53,447	54,359	29,157	61,454	56,498
590-548-710.000	Wages/Longevity Pay	363	363	363	363	588
590-548-713.000	Performance Incentive	521	544	-	544	565
590-548-715.000	Employer FICA Contributions	3,901	4,494	2,096	4,771	4,697
590-548-716.000	Employee Insurances	8,811	9,681	4,854	10,168	9,538
590-548-717.001	Employee Retirement - DC	5,415	5,875	2,945	6,145	6,140
590-548-718.000	Workers Comp Insurance	528	752	229	752	854
590-548-722.000	Retiree Health Savings Plan	1,006	1,194	554	1,158	1,230
590-548-765.000	Testing Supplies	3,441	7,500	-	5,000	5,000
590-548-816.000	Consulting Engineers	2,882	1,000	1,629	1,629	1,500
590-548-820.000	Contractual Services - Other	4,715	3,500	(4,229)	3,500	3,500
Totals for Dept 548-IPP ADMINISTRATION		85,029	89,261	37,599	95,484	90,110
Dept 252: UNALLOCATED FRINGE BENEFITS						
590-252-956.000	Miscellaneous Fringes	1,466	2,500	485	1,500	2,000
Totals for Dept 252-UNALLOCATED FRINGE BENEFITS		1,466	2,500	485	1,500	2,000
OPERATING EXPENSES BEFORE DEPRECIATION		1,651,683	2,031,177	868,000	2,008,081	2,029,290
OPERATING INCOME BEFORE DEPRECIATION		1,850,502	1,461,178	605,327	1,496,108	1,575,696
Dept 550: DEPRECIATION						
590-550-968.000	Depreciation	1,134,316	1,118,709	-	1,118,709	1,188,709
Totals for Dept 550-DEPRECIATION		1,134,316	1,118,709	-	1,118,709	1,188,709
OPERATING INCOME		716,186	342,469	605,327	377,399	386,987

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER 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						
590-000-665.001	Investment Interest Earnings	379,608	150,000	101,627	150,000	150,000
590-000-665.013	Investment Interest Earnings	67,222	20,000	26,008	30,000	25,000
		446,831	170,000	127,636	180,000	175,000
CONTRIBUTED CAPITAL						
590-000-674.001	City of Zeeland Connections	25,510	1,000	132,490	135,000	1,000
590-000-674.002	Zeeland Township Connections	26,640	5,000	19,520	19,520	10,000
590-000-674.003	Holland Township Connections	-	2,000	-	-	2,000
590-000-675.002	425 Area Contribution	-	-	-	642,692	642,692
590-000-677.000	Other Revenue	-	-	1	1	-
		52,150	8,000	152,011	797,213	655,692
NON-OPERATING EXPENSES						
590-905-994.000	Debt Service Interest	41,208	37,529	19,658	37,529	32,513
		41,208	37,529	19,658	37,529	32,513
OTHER EXPENSES						
590-965-995.101	Transfers Out	278,917	270,989	135,495	270,989	278,647
		278,917	270,989	135,495	270,989	278,647
NET INCOME (LOSS)		895,042	211,951	729,822	1,046,094	906,519
NON-EXPENSE CASH TRANSFER TO REPLACEMENT FUND		840,398	706,805	-	1,055,300	861,687
CAPITAL PROJECTS (Non-Replacement Fund)		-	998,278	-	1,376,957	1,004,776
CAPITAL PROJECTS (Replacement Fund)		936,203	929,000	-	2,028,763	925,000
DEBT PRINCIPAL		185,000	185,000	-	185,000	185,000
REPLACEMENT FUND CASH AND INVESTMENT BALANCE		1,767,551	1,545,356	1,767,551	794,088	730,775
CASH AND INVESTMENTS BALANCE		7,574,108	7,014,685	8,303,930	7,121,654	7,165,420
NET POSITION - BEGINNING		31,202,666	32,097,708	32,097,708	32,097,708	33,143,803
NET POSITION - ENDING		32,097,708	32,309,659	32,827,531	33,143,803	34,050,322

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
CLEAN WATER UTILITY TYPE IMPROVEMENTS**

IMPROVEMENTS TO COLLECTION SYSTEM IMPROVEMENTS: A multi-year schedule to replace deteriorated and worn-out sanitary sewer collection pipes in conjunction with the annual street construction program. This project will result in improved sewer collection operations and reduced flow restrictions and backups.

In FY 2027, there will be an update to the lab and locker room. The heating will also be replaced this fiscal year.

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

CLEAN WATER UTILITY TYPE IMPROVEMENTS

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Clean Water Plant Capital Improvements							
UV Disinfection Improvements (estimated 2.2 MD)	1,300,000						
Rebuild Final Clarifier #2	725,000						
Lab Update / Locker Room / Heating (2009)		500,000					
Rebuild Sludge Thickening Tank			600,000				
Tertiary Treatment (Disc Filter) - Multi-Year Project				800,000	800,000	800,000	
Biosolids Dewatering Equipment							1,000,000
Total Clean Water Plant Capital Improvements	2,025,000	500,000	600,000	800,000	800,000	800,000	1,000,000
Transmission System Improvements							
Church St. (West Washington to Lincoln)		2,000,000					
Taft St. (Main to Huizenga)	500,000						
Zeeland Christian Transmission Line			400,000				
Goodrich (Central to Lincoln)			175,000				
Winterhalder (Central to Dead End)			125,000				
Valley, S. Jefferson, Westenbroek, Hillview				265,000	265,000		
Washington Avenue						500,000	500,000
Total Transmission System Improvements	500,000	2,000,000	700,000	265,000	265,000	500,000	500,000
Equipment/Vehicle Replacements							
Replace 2017 Ford Escape	50,000						
Replace 2019 Ford Pickup					55,000		
Total Equipment/Vehicle Replacement	50,000	-	-	-	55,000	-	-
TOTAL CAPITAL EXPENDITURES	2,575,000	2,500,000	1,300,000	1,065,000	1,120,000	1,300,000	1,500,000

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Clean Water Fund Reserves	550,000	715,000	700,000	265,000	320,000	500,000	500,000
Repair and Replacent Fund	2,025,000	500,000	600,000	800,000	800,000	800,000	1,000,000
425 Area/Zeeland Township Contribution		1,285,000					
Holland/Zeeland Township Contribution							
Clean Water Fund Bonds/SRF Loan							
EDA Grant Funding							
TOTAL SOURCE OF FUNDS	2,575,000	2,500,000	1,300,000	1,065,000	1,120,000	1,300,000	1,500,000

**CITY OF ZEELAND
FEES AND CHARGES
July 1, 2026 through June 30, 2027**

Dept	Description	2025/2026	Proposed		Additional Conditions
			2026/2027		
SANITARY SEWER					
Connection					
	Connection Inspection	65.00	65.00		
	System Equity Charge	2,000.00	2,000.00		
	Front Footage	40.00	40.00		
	Lateral Charge	550.00	550.00		
Readiness to Serve (RTS)					
	5/8" Meter	15.88	16.00		Per Month
	3/4" Meter	20.09	20.20		
	1" Meter	29.56	30.05		
	1 1/4" Meter	48.90	48.90		
	1 1/2" Meter	60.85	61.05		
	2" Meter	110.00	110.00		
	3" Meter	230.00	230.00		
	4" Meter	400.00	400.00		
	6" Meter	870.00	870.00		
	Commodity Charge	3.213	3.357		Per 100 cubic feet
	Flat Rate Residential	39.98	41.38		
	Industrial Pretreatment Program (IPP) Charge	0.27	0.27		Per 100 cubic feet
	Installment Payment Plan Processing Fee	300.00	300.00		
Surcharge-Industrial Waste					
	BOD	0.82	0.82		Per Pound
	COD	0.82	0.82		Per Pound
	Suspended Solids	0.66	0.66		Per Pound
	Phosphorus	2.98	2.98		Per Pound
	Ammonia Nitrogen	1.12	1.12		Per Pound



Electric Department

Fund 582

FY2027 Electric Department Retail Sales

Electric Sales Revenue

- Projecting \$42.8 million representing an increase of 7.5% over projected FY2026

Electric Sales Volume

- Projecting an overall increase of 2.68% for total sales of 469,940,260 kilowatt-hours
 - Residential – increase of 0.59% or sales of 295,393 kilowatt-hours
 - Commercial – increase of 4.97% or 1,509,777 kilowatt-hours
 - Industrial – increase of 2.69% or 9,377,426 kilowatt-hours
 - Public – increase of 3.79% or 1,086,169 kilowatt-hours

FY2027 Electric Operating Budget Highlights

- Transmission & Distribution Pole Inspection Contract Services
- State of Michigan Mandated Energy Waste Reduction (EWR) Programming
- Commercial & Industrial Customer Demand Response Program
- Addition of One (1) Financial Analyst Position (Electric / Water / City)
- Addition of One (1) Administrative Support Resource (Electric / Water)
- Addition of One (1) GIS Intern (Electric / Water)
- General Manager retirement in September 2026
- Replacement of Power Supply and Market Operations Manager

FY2027 Electric CIP Highlights

- Church Street Reconstruction - Undergrounding and New Street Lighting
- Northside Substation Bus #2 Expansion
- Riley Substation 69kV Circuit Breaker Upgrades
- Undergrounding Projects – W. Cherry, Woodbridge, 88th Ave, Church Street
- New Generating Capacity – Planning / Design / Engineering
- Outage Management System Replacement

FY2027 Forecasted Power Supply Summary

Bob

Wholesale Energy: Projected at 486,796 megawatt-hours

Capacity Costs: No capacity purchases budgeted for FY2027 due to our hedged positions

Interchange Power Cost: Estimated at \$59.21/MWh

Total Average Wholesale Energy Cost: \$57.05/MWh

Net Transmission Cost (Including Credit): Estimated at \$10.65/MWh

Total Power Supply & Transmission Costs: Estimated at \$70.29/MWh (*~ +15% over FY2026*)

~2% attributable load growth; ~13% attributable to higher wholesale market costs

Renewable Power Supply Portfolio

Total Renewable Energy Forecasted: 103,973 megawatt-hours (21.4% of forecasted energy requirements)

- **MPPA Solar Projects:** 63,003 MWh forecasted (12.9% of forecasted energy requirements, includes Brandt Woods & White Tail Solar)
- **MPPA Beebe & Pegasus Wind Projects:** 40,969 MWh forecasted (8.4% of forecasted energy requirements)

FY2027 Electric Wholesale Forecast

FISCAL YEAR 2027

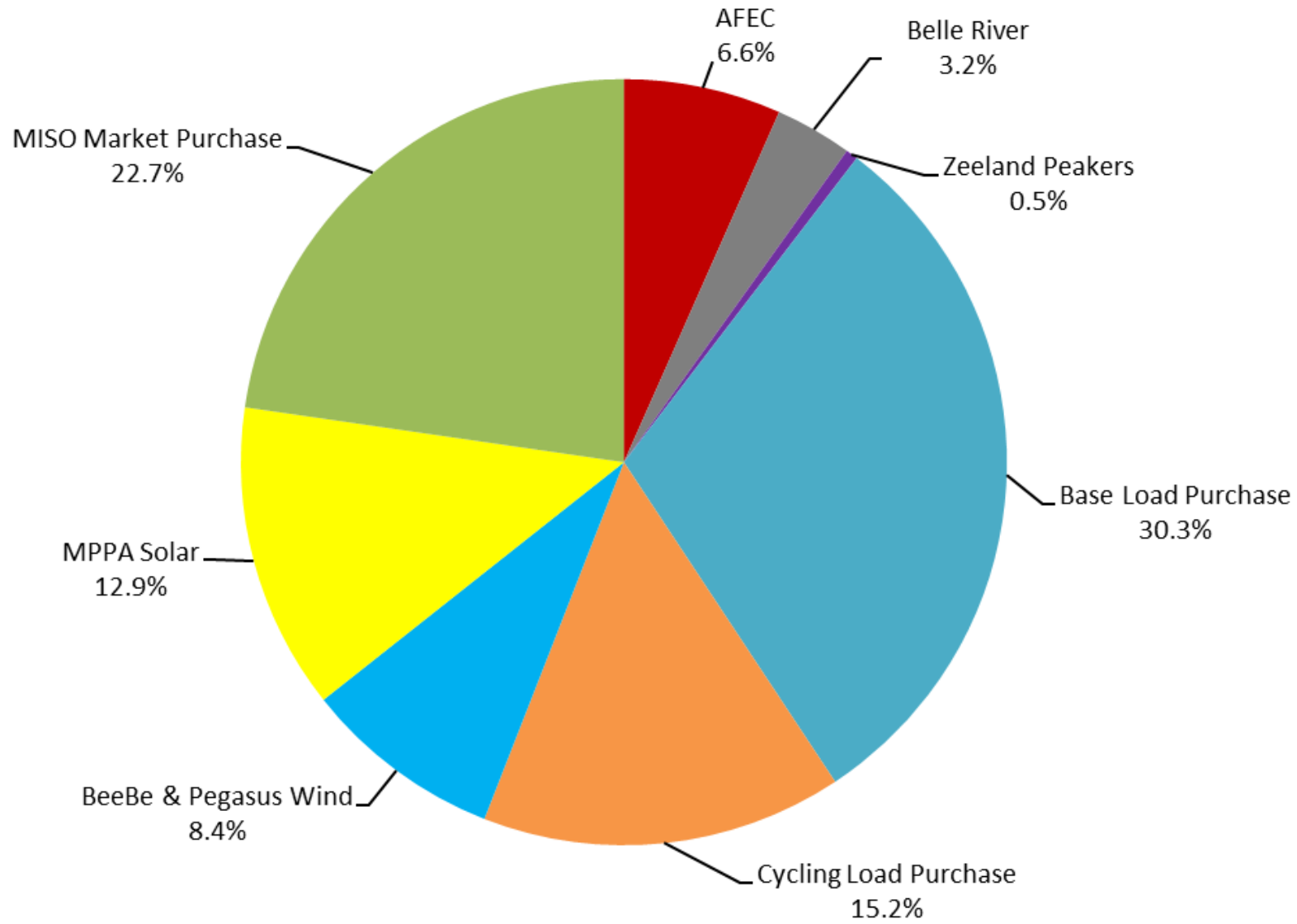
Rev. 1, 1/24/2026

	2026						2027						TOTAL
	July	August	September	October	November	December	January	February	March	April	May	June	
SALES													
Native Peak Monthly Demand (MW)	88.3	91.4	84.5	75.6	68.7	67.1	68.5	69.6	67.5	70.1	84.8	92.1	
Native Load Energy Rqmts (MWh)	44,956	47,126	41,116	40,215	36,806	37,422	39,326	36,816	39,546	37,647	41,031	44,788	486,796
ENERGY SUPPLY (MWh)													
Autumn Hills	-	-	-	-	-	-	-	-	-	-	-	-	-
AFEC	3,625	3,195	2,667	1,259	2,905	3,039	3,498	2,903	2,996	1,251	2,537	2,469	32,345
Belle River	5,935	5,493	2,242	-	-	-	-	650	-	-	501	979	15,800
Zeeland Peakers	553	407	168	37	17	221	416	253	5	42	186	195	2,500
Base Load Purchase	10,521	12,768	10,886	12,554	11,184	10,681	14,880	12,474	12,357	12,998	11,722	14,454	147,479
Cycling Load Purchase	10,746	11,222	11,390	12,707	9,888	11,898	1,952	864	957	422	992	1,126	74,165
BeeBe & Pegasus Wind	1,849	2,025	2,384	3,578	4,514	4,145	3,713	4,476	4,439	4,147	3,086	2,614	40,969
MPPA Solar	7,531	6,787	5,950	4,069	3,110	1,625	1,975	3,776	5,198	5,911	8,415	8,656	63,003
MISO Market AFEC Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
MISO Market Purchase	4,196	5,228	5,428	6,011	5,188	5,814	12,893	11,420	13,594	12,875	13,592	14,295	110,535
Total Energy Supply	44,956	47,126	41,116	40,215	36,806	37,422	39,326	36,816	39,546	37,647	41,031	44,788	486,796
COSTS & REVENUE													
INTERNAL GENERATION	\$ 45,649	\$ 33,796	\$ 13,257	\$ 2,686	\$ 1,307	\$ 19,371	\$ 38,934	\$ 23,693	\$ 405	\$ 3,150	\$ 14,542	\$ 16,077	\$ 212,867
PURCHASED POWER	\$ 2,609,778	\$ 2,576,091	\$ 2,087,747	\$ 2,109,665	\$ 1,941,145	\$ 2,198,459	\$ 2,814,826	\$ 2,370,317	\$ 2,040,021	\$ 2,138,480	\$ 2,187,205	\$ 2,487,170	\$ 27,560,904
CAPACITY PURCHASE (MISO)	\$ 155,761	\$ 155,761	\$ 136,983	\$ 136,983	\$ 136,983	\$ 97,409	\$ 97,409	\$ 97,409	\$ 138,909	\$ 138,909	\$ 138,909	\$ 150,426	\$ 1,581,851
NET TRANSMISSION CHARGES	\$ 490,030	\$ 569,489	\$ 490,412	\$ 384,385	\$ 275,580	\$ 299,250	\$ 351,230	\$ 375,504	\$ 388,999	\$ 402,967	\$ 557,490	\$ 597,394	\$ 5,182,730
OTHER Service Comm. Charges	\$ 43,678	\$ 42,117	\$ 40,502	\$ 44,129	\$ 47,133	\$ 39,862	\$ 51,569	\$ 42,609	\$ 43,647	\$ 42,847	\$ 47,087	\$ 42,539	\$ 527,720
MONTHLY ENERGY REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPACITY SALE REVENUE (PJM)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (70,626)	\$ (71,738)	\$ (848,624)
TOTAL COST with TRANS. & OTHER	\$ 3,274,271	\$ 3,306,628	\$ 2,698,274	\$ 2,607,222	\$ 2,331,522	\$ 2,583,725	\$ 3,283,342	\$ 2,838,906	\$ 2,541,355	\$ 2,655,728	\$ 2,874,608	\$ 3,221,868	\$ 34,217,448
BPW PER UNIT with TRANS. & OTHER	\$ 72.83	\$ 70.17	\$ 65.63	\$ 64.83	\$ 63.35	\$ 69.04	\$ 83.49	\$ 77.11	\$ 64.26	\$ 70.54	\$ 70.06	\$ 71.94	\$ 70.29
					6 mos Avg:	\$ 67.85					6 mos Avg:	\$ 72.82	
TOTAL COST W/O TRANS. & OTHER	\$ 2,740,562	\$ 2,695,022	\$ 2,167,361	\$ 2,178,708	\$ 2,008,809	\$ 2,244,613	\$ 2,880,543	\$ 2,420,792	\$ 2,108,709	\$ 2,209,914	\$ 2,270,030	\$ 2,581,935	\$ 28,506,998
BPW PER UNIT W/O TRANS. & OTHER	\$ 60.96	\$ 57.19	\$ 52.71	\$ 54.18	\$ 54.58	\$ 59.98	\$ 73.25	\$ 65.75	\$ 53.32	\$ 58.70	\$ 55.32	\$ 57.65	\$ 58.56

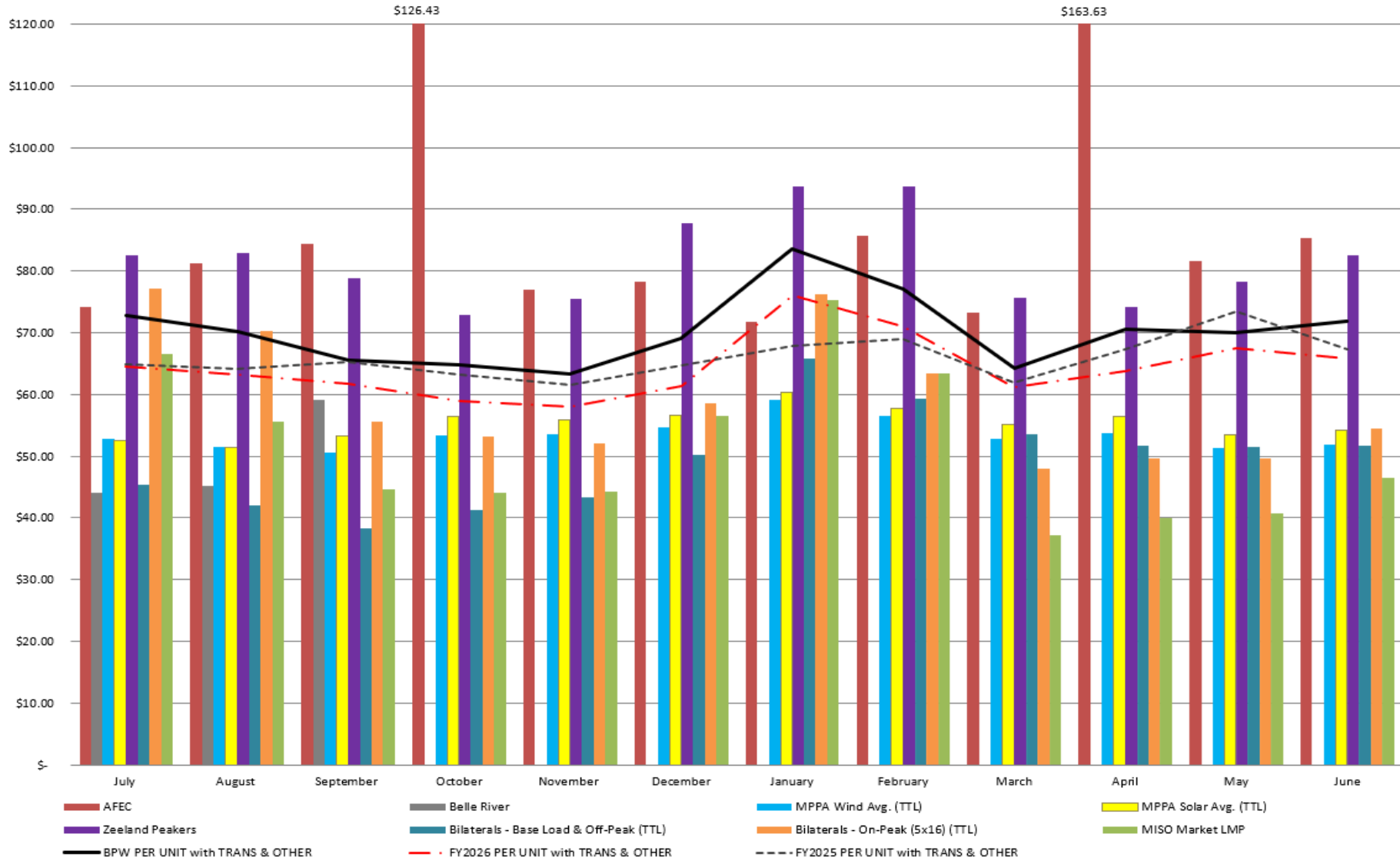
Assumptions:	2027 MPPA Forecasted Energy Supply Model - Cost Adjusted	MISO & PJM Market Sale and Purchase Costs per MPPA	Belle River Per Unit Cost: \$110.30/MWh, w/ Trans. Credit (+77.1% YOY, Due to Reduced Oper.)
	AFEC Costs and Revenues per MPPA	Bilateral Sales thru MPPA	AFEC Per Unit Cost: \$83.99/MWh, Including Locational Basis (-16.2% YOY)
	Basis Difference for AFEC sales (PJM vs MISO)	MPPA Admin Cost per MPPA	Beebe and Pegasus Per Unit Cost: \$47.18/MWh (+1.7% YOY) - w/o Int. Risk or Loc. Basis
	Transmission Sharing through MPPA - Sched 9&26: 25% Credit	BPW Capacity Purchase and Sales thru MPPA	MPPA Solar Per Unit Cost: \$50.08/MWh (-6.2% YOY) - w/o Int. Risk or Loc. Basis
	New: Included Intermittency Risk for Wind & Solar: \$4.29/MWh Avg.	Hedged Capacity Purchase (MISO): \$4.02/kW-month (Avg.)	BPW Peakers Per Unit Cost: \$85.15/MWh (-1.3% YOY)
	New: Included Loc. Basis for Bilats & PPA Energy: \$1.06/MWh Avg.	Anticipated Capacity Sale (MISO): \$7.02/kW-month (Avg.)	

	FY2027	FY2026 Budget	YOY Change		
	(\$ / Ttl MWh)	(\$ / Ttl MWh)	(%)		
	\$ 0.44	\$ 0.27	59.3%	BPW POWER GENERATION	\$ 212,867
	\$ 10.65	\$ 9.15	16.4%	NET TRANSMISSION	\$ 5,182,730
	\$ 59.21	\$ 54.98	7.7%	INTERCHANGE POWER ONLY ----->	\$ 28,821,851
	\$ 70.29	\$ 64.40	9.1%		\$ 34,217,448

FY2027 BPW Energy Supply Distribution (MWh)



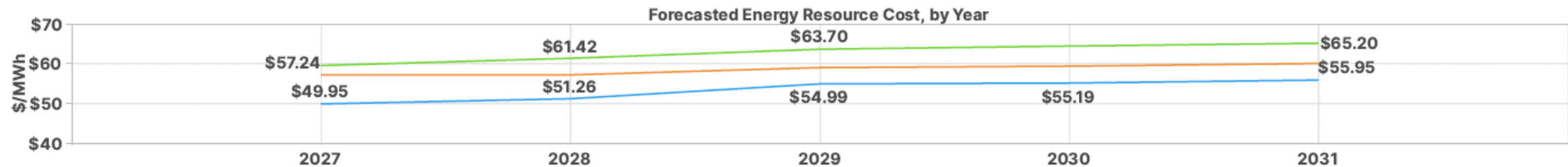
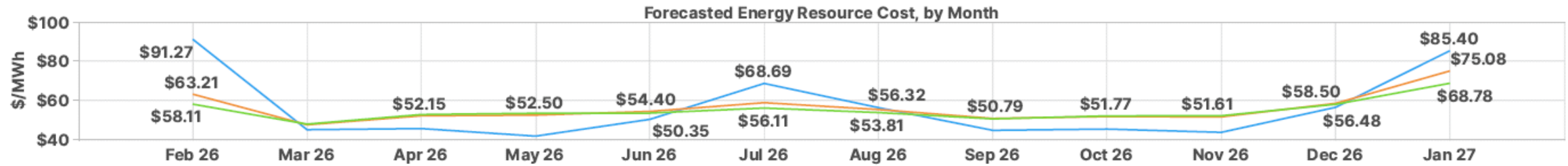
FY2027 Resource ENERGY Pricing (\$/MWh)



Notes

1. Belle-River removed beginning in October 2026 due to changes in market dispatch following completion of natural gas conversion project.
2. AFEC Project costs in October 2026 and April 2027 are elevated due to project fixed costs and reduced market dispatch.

MPPA Energy Resource Position Forecast (Cost)

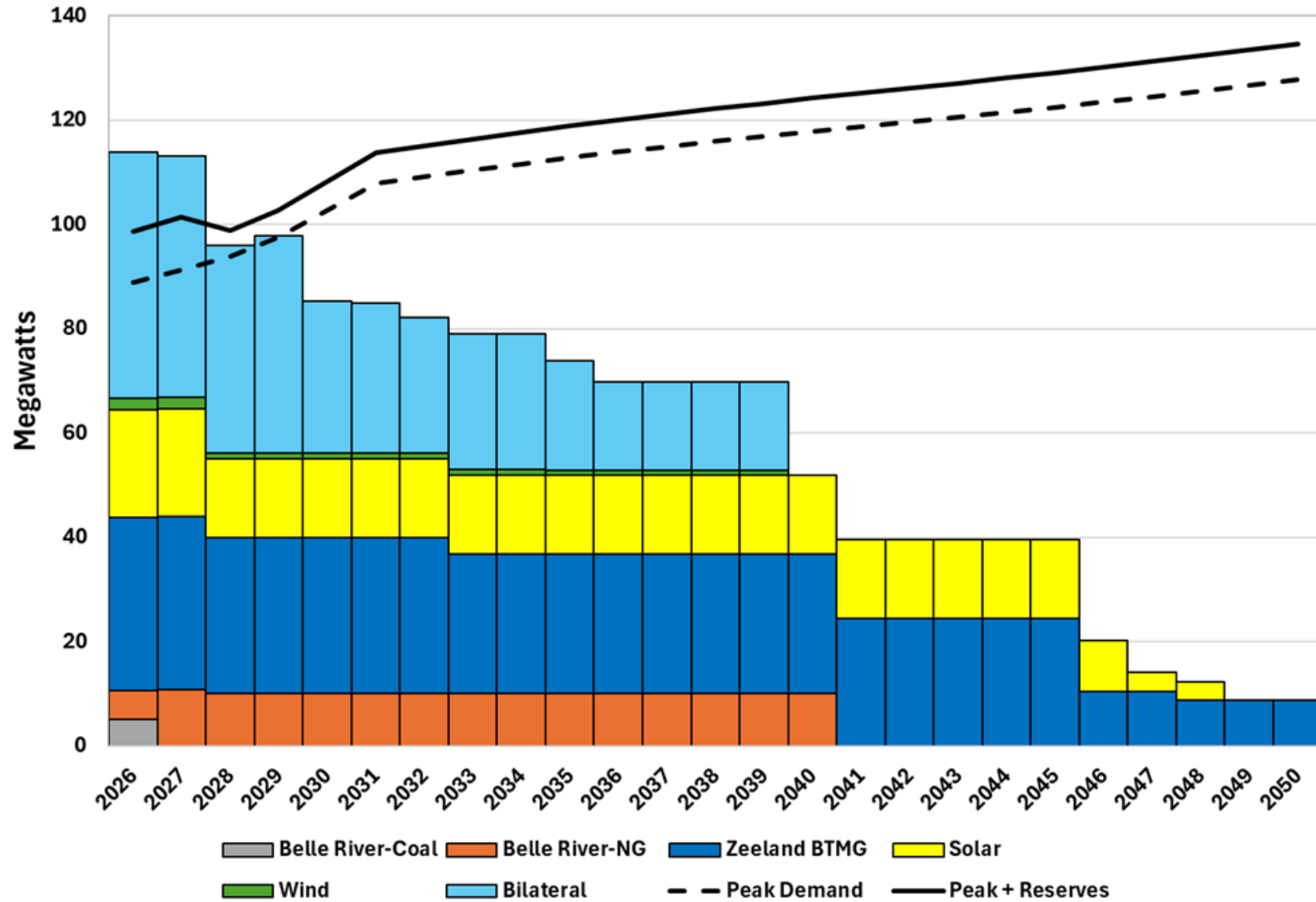


— Forecasted Market Balancing LMP, \$/MWh
 — Total Forecasted Power Supply, \$/MWh
 — Contracted Energy, \$/MWh



Source: MPPA Zeeland Resource Position Report (1/31/2026)

Capacity Resource Position Forecast



Note: Includes anticipated load additions and econometric growth

Source: Zeeland BPW IRP Update March 2026

FY2027 Net Income/Cash Usage

- Net Loss from Operations (Net of Depreciation): **\$1,994,505**
- Net Income after Interest Earnings, Capital Contributions, and Transfers out: **\$1,004,990** (Includes \$2,390,074 contribution in aid of construction)
- Projected cash balance at end of FY26: **\$16,596,499**
- Projected cash balance at end of FY27: **\$16,888,000**
- Projected cash surplus in FY27: **\$291,501**
 - Estimated Cash Generated from Operations: **\$1,614,913**
 - Estimated Cash Generated from Capital Contributions: **\$2,390,074**
 - Estimated Cash Used for Capital Projects: **\$3,663,489**

FY2027 Net Income/Cash Usage

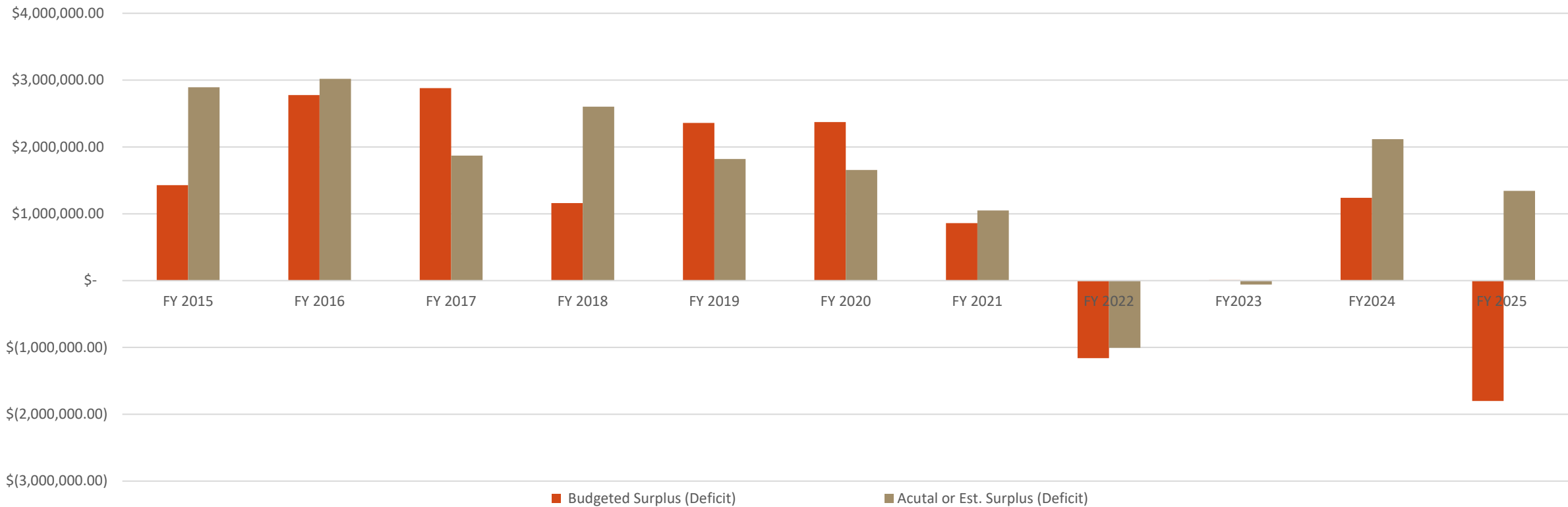
Based on the Electric Cost of Service Study performed, the estimated cash net income and cash balances were projected to be as follows with a 1.25% rate increase:

Fiscal Year	Projected Rate Adjustments	Debt Coverage Ratio	Adjusted Operating Income	Optimal Operating Income	Projected Cash Balances	Recommended Minimum Cash	Bond Issues Including Fees	Period	Rate
2026	1.25%	N/A	\$ (801,999)	\$ 2,923,151	\$ 16,706,914	\$ 11,153,149	-	-	0.0%
2027	1.25%	N/A	(19,248)	3,003,921	18,107,221	11,318,992	-	-	0.0%
2028	1.25%	9.13	109,452	3,203,177	17,478,772	11,884,533	\$ 6,000,000	20	5.0%
2029	1.25%	4.95	63,939	3,439,772	16,945,544	12,472,819	\$ 6,000,000	20	5.0%
2030	1.25%	5.31	118,629	3,543,431	17,214,346	12,209,593	-	-	0.0%

- Our current projections for net operating losses (\$1,994,505) and cash balances (\$14,547,926) are significantly different than projected in our cost-of-service study.
- Due to our past budget experience and only being one billing cycle into our rate increases, we are not yet concerned about the projected budget performance vs. what our cost-of-service study projections.
- We will continue to work with our rate consultants to verify that our proposed rate increases will suffice for future financial sustainability.

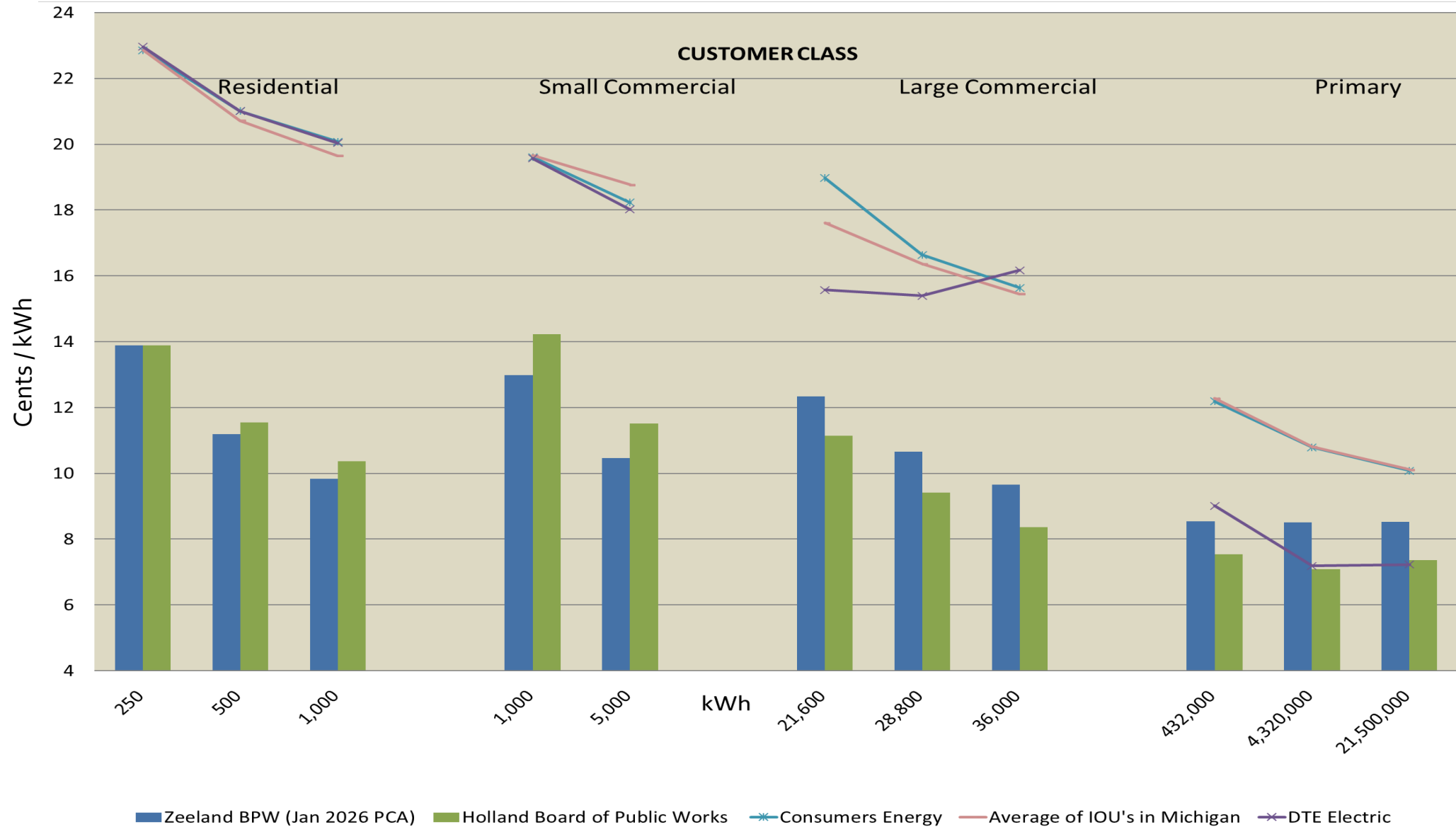
Fund 582 – Electric

Budgeted and Actual Operating Income (Loss)



Due to the nature of our conservative budgeting especially over the past two budget cycles, our actual performance has been better than what we expected

Electric Rate Comparison as of Jan 2026





Water Department

Fund 591

FY2027 Water Department Sales / Source of Supply

Water Sales Revenue

- Projecting \$5.86 million representing an increase of 3.9% over projected FY2026

Water Sales Revenue Breakdown (based on projected FY2026 sales)

- Residential Utility Sales – \$696,471 (4.9% Increase)
- Commercial / Industrial – \$3,086,588 (4.2% Increase)
- Industrial (Contractual) – \$1,895,508 (3.4% Increase)

Water Source of Supply (based on projected FY2026 costs)

- \$2,755,165 (8% Increase)

FY2027 Operating Budget Highlights

- Rebalancing of Personnel Services Between Pumping and Transmission/Distribution
- Addition of One (1) Financial Analyst Position (Water / Electric / City)
- Addition of One (1) Administrative Support Resource (Water / Electric)
- Addition of One (1) GIS Intern (Water / Electric)
- Hydrant Maintenance

FY2027 Water CIP Highlights

- Church Street Reconstruction
- Galvanized Service Line Replacements
- Meter Replacements – Advanced Metering Infrastructure
- New Variable Frequency Drives at Zeeland Generating
- New Electric Motor Control Center at Washington Pump Station
- New Fire Detection System in Water Warehouse

FY2027 Net Income/Cash Usage

- Net Loss from Operations (Net of Depreciation): **\$321,512**
- Net Loss after Interest Earnings and Capital Contributions: **\$146,512**
- Projected cash balance at end of FY26: **\$10,186,410** (does not include PFAS settlement)
- Projected cash balance at end of FY27: **\$8,946,170**
- Projected cash usage in FY27: **\$1,240,240**
- Estimated Cash Generated from Operations: **\$1,109,948**
- Estimated Cash Used for Capital Projects: **\$2,350,188**

FY2027 Net Income/Cash Usage

Based on the Water Cost of Service Study performed in 2024, the estimated cash net income and cash balances were projected to be as follows with a 4.9% rate increase:

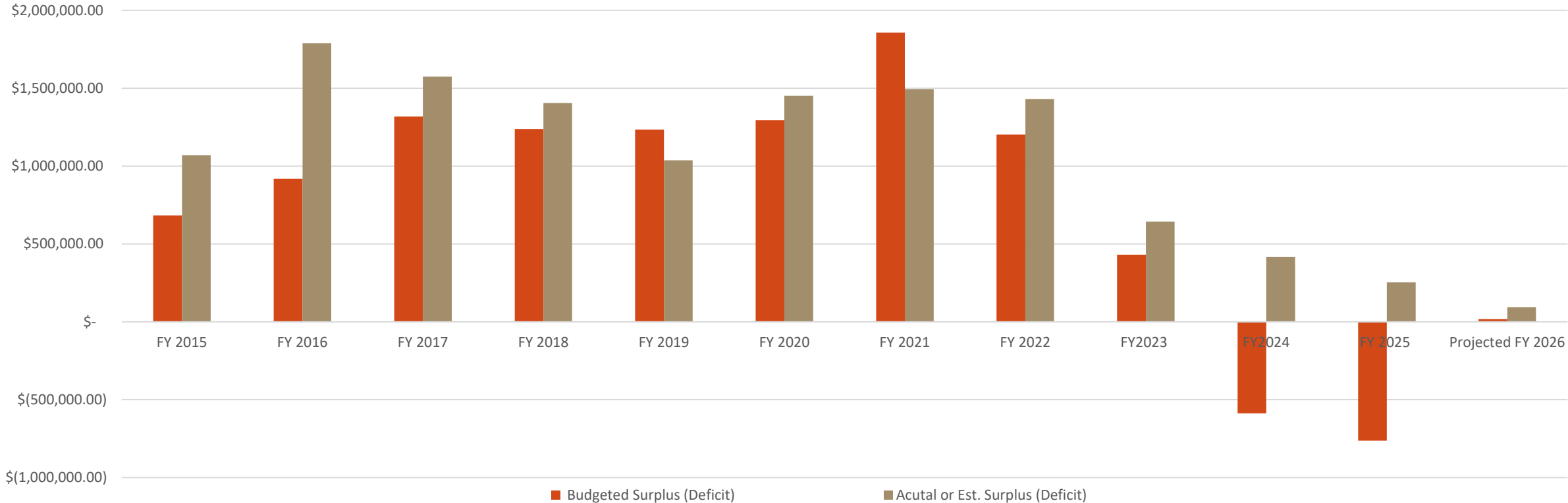
Fiscal Year	Projected Rate Adjustments	Capital Improvements Plan	Debt Coverage Ratio	Projected Expenses	Projected Revenues	Adjusted Operating Income	Target Operating Income	Projected Cash Balances	Targeted Minimum Cash
2025	4.9%	\$ 5,310,000	N/A	\$ 4,816,593	\$ 5,467,662	\$ 651,068	\$ 1,362,433	\$ 6,082,868	\$ 3,964,291
2026	4.9%	3,058,500	N/A	5,060,708	5,836,675	775,967	1,457,388	4,872,167	4,031,732
2027	4.9%	2,105,000	N/A	5,259,731	6,110,732	851,002	1,537,196	4,762,182	3,992,741
2028	4.9%	1,690,000	N/A	5,441,590	6,398,203	956,613	1,589,586	5,229,758	4,038,795
2029	4.9%	1,393,750	N/A	5,616,350	6,699,746	1,083,396	1,632,792	6,169,429	4,081,346

Our current projections for net operating losses (\$ 321,512) and cash balances (\$ 8,946,170) are significantly different than projected in our cost-of-service study.

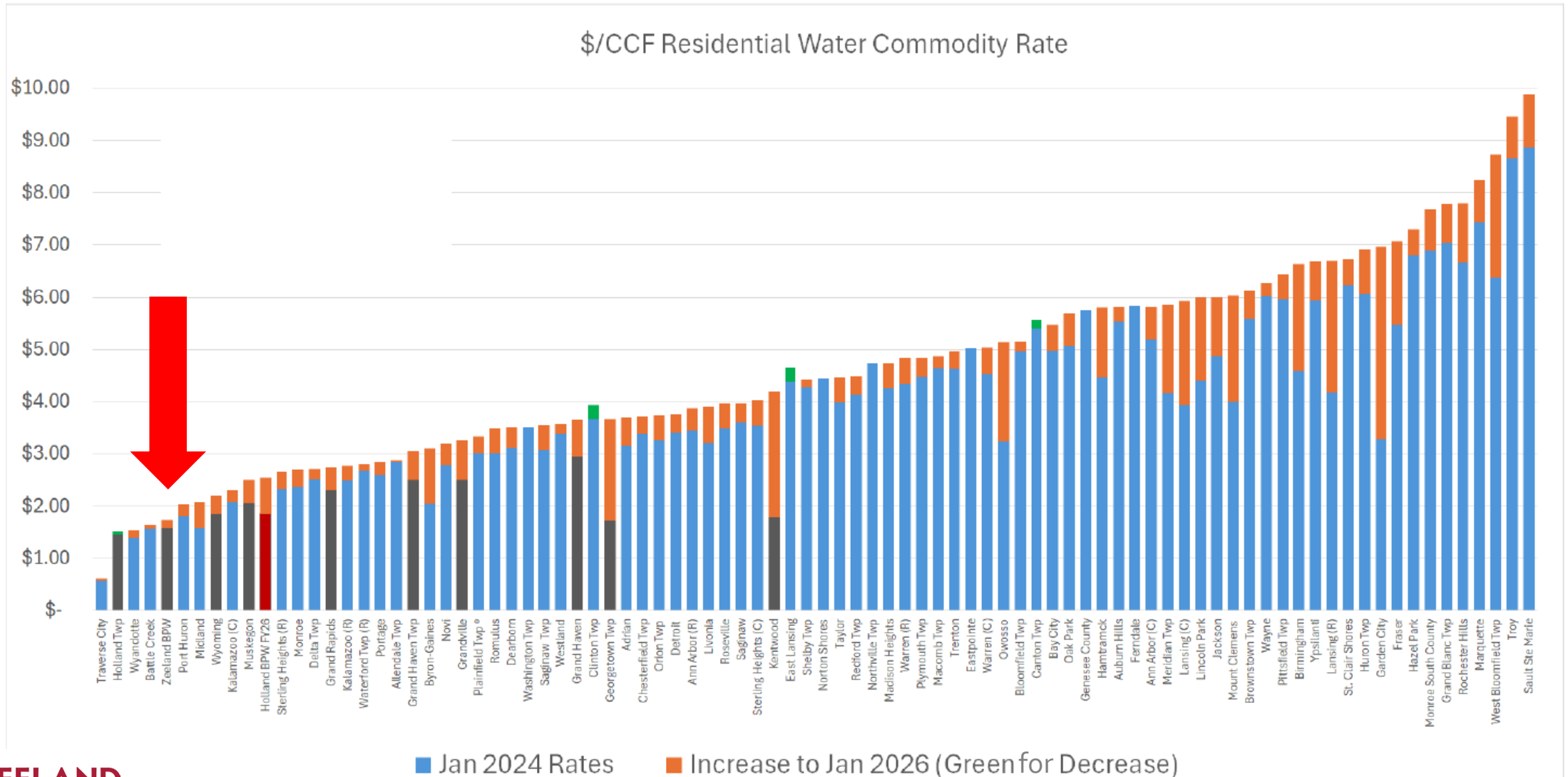
As exhibited above, our net income levels are less than projected by our rate consultants, but we are maintaining higher than expected cash balances. We will continue to work with UFS to verify that rate increases are sufficient to meet the performance metrics they would like us to meet.

Fund 591 – Water

Budgeted and Actual Operating Income (Loss)



Water Utility Rate Comparison





ZEELAND
Board of Public Works

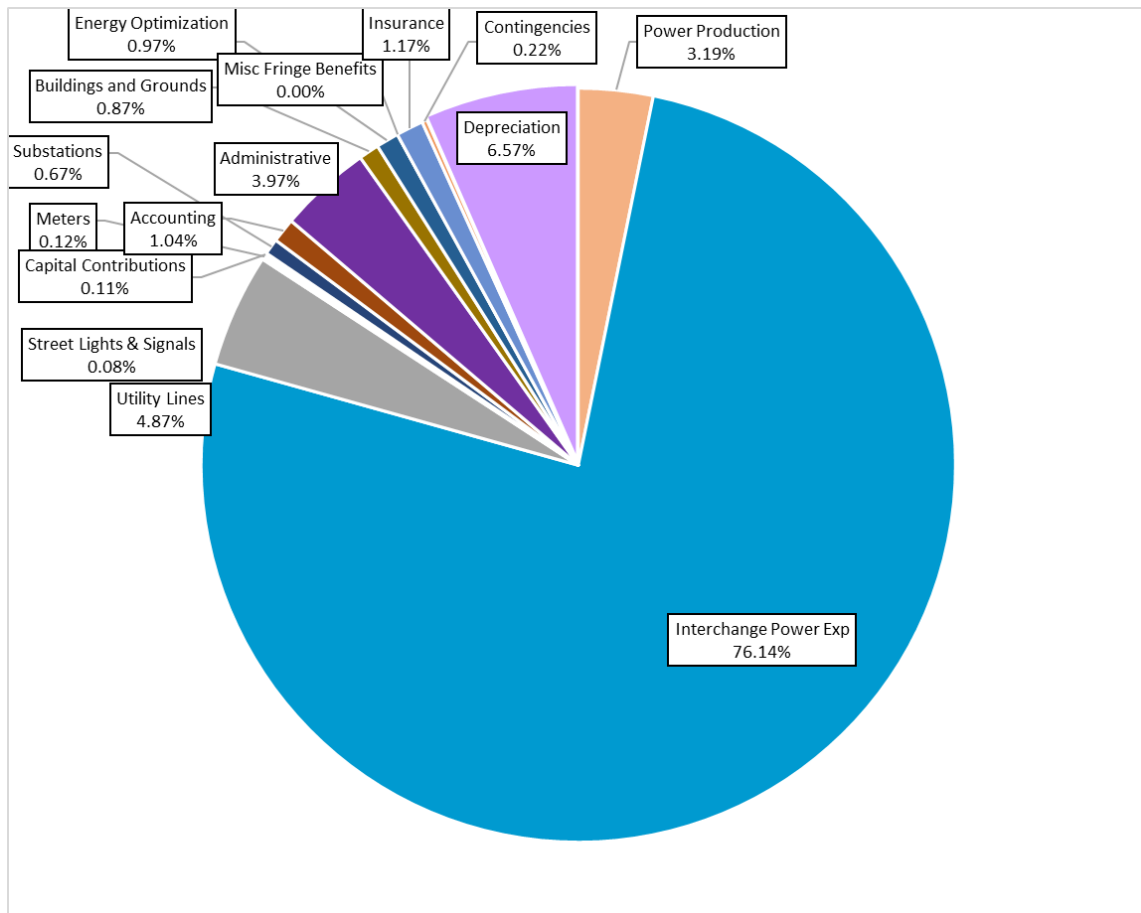
ZEELAND BOARD OF PUBLIC WORKS ELECTRIC UTILITY

FUND 582

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 3,561,258	\$ 3,660,260	\$ 3,541,742	\$ 4,054,430	
Less Capitalized Labor	(384,504)	(207,500)	(302,472)	(203,750)	
Operating Costs	33,750,324	36,898,630	35,732,753	41,032,608	
Capital Outlay	3,902,573	5,374,000	5,325,603	3,663,489	
Capital to MPIA	-	-	-	-	
Transfers Out	645,473	691,734	691,734	695,579	
Debt Principal	-	-	-	-	
Total	\$ 41,475,124	\$ 46,417,124	\$ 44,989,360	\$ 49,242,356	6.09%

Personnel Summary	Budget	Budget	% Change
Full Time Positions	22.55	22.17	
Part Time Positions	2.19	2.19	
Full-Time Equivalents	24.74	24.36	-1.54%

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:



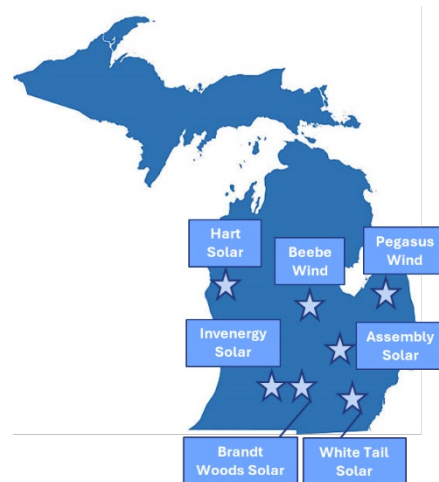
Electric Operations, Revenues & Rates:

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 88th 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%)

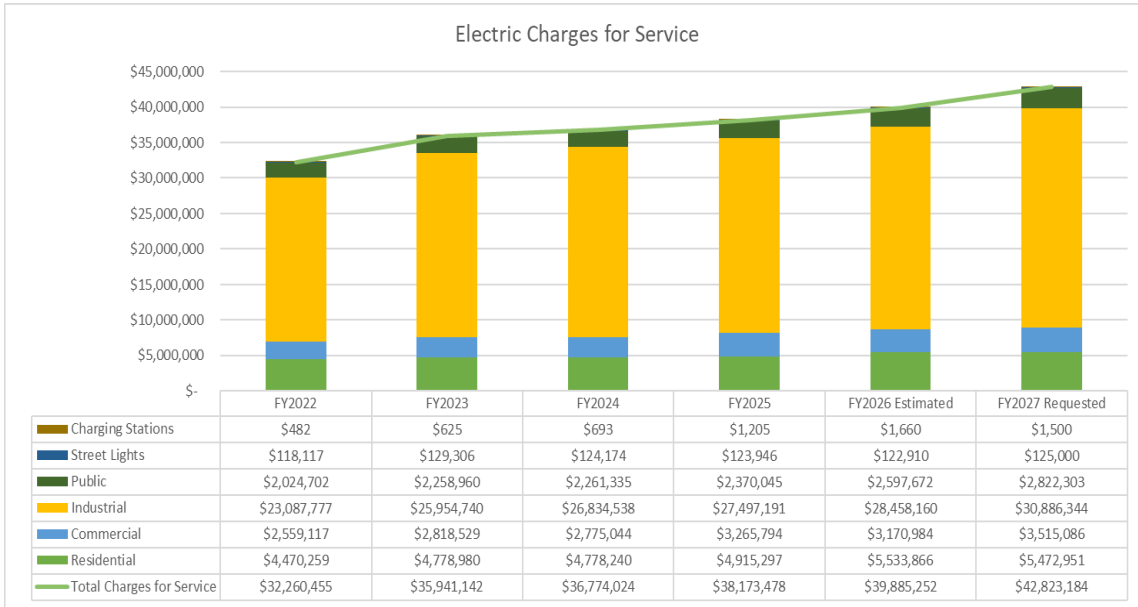
Miles of High Voltage Transmission Lines: 17.3 miles

FY2025 Sales Volume: 447,118 MWh

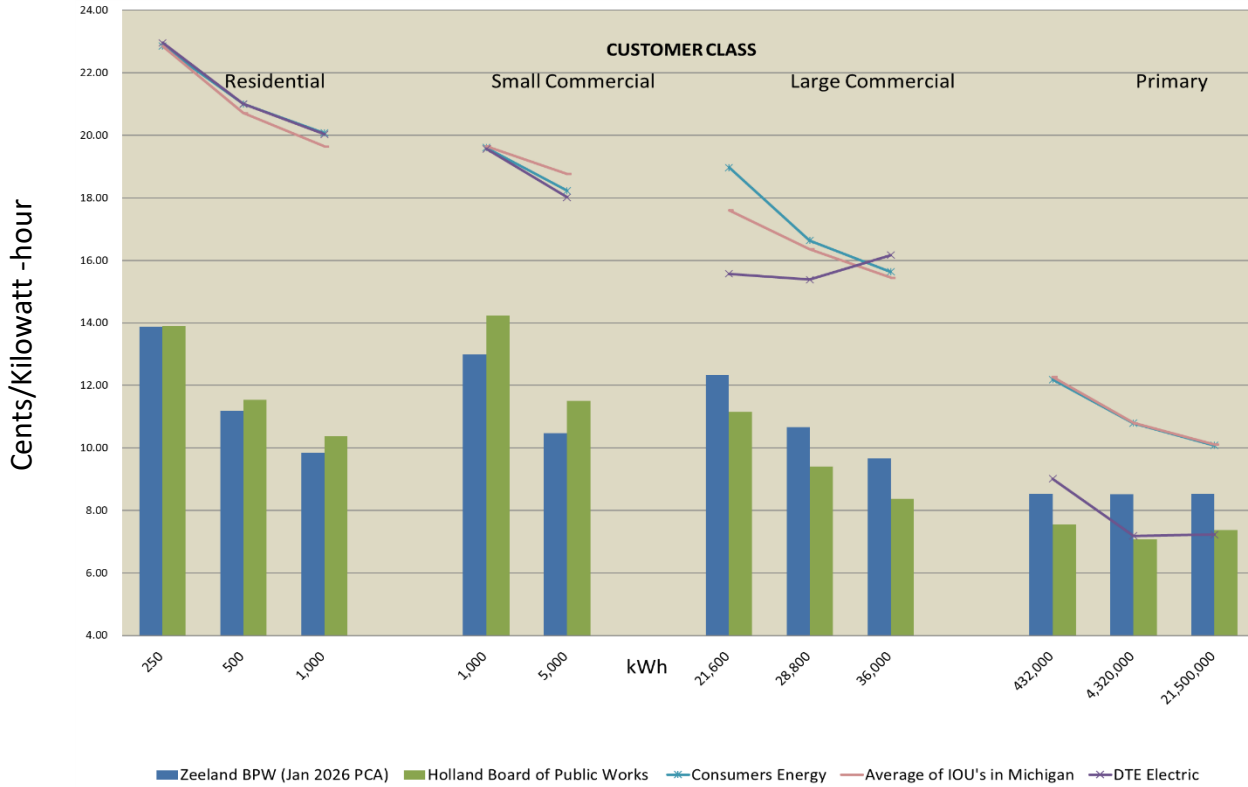
FY2025 Peak System Demand: 91.7 MW

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 REPORT 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 REPORT 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
APPROPRIATIONS						
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	-	-	-	-
		264,681	285,000	110,230	289,200	333,500
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	1,500	2,500
582-536-955.002	Meetings with Vendors/External Resources	62	-	-	-	-
582-536-956.000	Miscellaneous	30	2,500	-	2,500	2,500
		167,683	236,500	65,100	196,000	236,000
Totals for Dept 536-POWER PRODUCTION		1,214,925	1,303,526	532,805	1,199,204	1,432,012
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 REPORT 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
582-539-933.000	Equipment Maintenance	-	15,000	-	10,000	135,000
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
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
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
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
582-540-820.000	Contractual Services - Other	52,732	80,000	28,510	72,500	220,000
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 REPORT 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 REPORT 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

BUDGET REPORT 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
582-546-751.000	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
582-546-956.000	Miscellaneous	-	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

BUDGET REPORT 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)	-
582-547-712.000	Capitalized Fringes	(2,231)	-	(431)	(431)	-
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
582-547-730.000	General Office Supplies	9,554	9,000	3,921	10,000	3,000
582-547-734.000	Safety Supplies	404	500	-	-	-
582-547-751.000	Gasoline	36	75	28	60	75
582-547-780.000	Community Promotion Supplies	3,453	5,000	1,436	2,000	5,000
		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	335,989
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
582-547-820.000	Contractual Services - Other	41,987	129,000	110,684	150,000	45,000
582-547-820.008	Credit Card Fees	34,066	37,000	18,002	38,500	39,000
582-547-826.000	Legal Fees	8,964	7,000	3,096	6,500	7,000
582-547-828.000	Memberships, Dues, & Subscript	100,480	100,000	415	102,000	105,000
582-547-861.000	Travel & Training	7,108	30,000	1,938	10,000	48,750
582-547-880.000	Community Promotion	42,326	41,000	19,626	45,000	60,000
582-547-883.000	Residential Assistance	4,159	20,000	1,185	3,000	20,000
582-547-890.000	Community Contr./Projects	54,893	60,000	18,540	55,000	60,000
582-547-895.000	Economic Development	57,500	57,500	42,500	57,500	57,500
582-547-900.000	Printing & Publishing	7,535	10,000	7,656	15,000	12,000
582-547-933.001	Vehicle Contract Labor	279	250	48	150	250
582-547-955.000	Internal Meetings	1,490	2,000	631	1,800	2,000
582-547-955.001	Employee Appreciation	11,349	10,000	1,234	5,500	10,000
582-547-955.002	Meetings with Vendors/External Resources	87	-	-	-	-
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
		901,182	1,209,999	412,146	1,156,390	1,223,766
Totals for Dept 547-ADMINISTRATION		1,402,049	1,734,531	669,830	1,673,775	1,786,942

BUDGET REPORT 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 571: BUILDINGS & GROUNDS						
Personnel Services						
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
		135,022	156,120	70,514	142,784	172,366
Supplies						
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	-	-	-	-
		13,742	35,250	2,376	21,263	42,700
Professional & Contracted Services						
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	1,125	3,000
		118,226	158,000	32,472	125,750	176,000
Totals for Dept 571-BUILDINGS & GROUNDS		266,990	349,370	105,363	289,797	391,066
Dept 551: SMART ENERGY PROGRAM (CEP)						
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
Totals for Dept 551-ENERGY OPTIMIZATION		333,235	450,000	342,303	479,000	435,500
Dept 572: INSURANCE, BONDS						
582-572-958.000	Insurance and Bonds	481,400	505,470	211,843	494,300	523,950
Totals for Dept 572-INSURANCE & BONDS		481,400	505,470	211,843	494,300	523,950
Dept 576: CAPITAL CONTRIBUTIONS						
582-576-970.000	Capital Outlay	21,949	50,000	-	50,000	50,000
Totals for Dept 576-CAPITAL CONTRIBUTIONS		21,949	50,000	-	50,000	50,000
Dept 252: UNALLOCATED FRINGE BENEFITS						
582-252-956.000	Miscellaneous Fringes	-	1,500	1,281	1,281	1,500
Totals for Dept 252-UNALLOCATED FRINGE BENEFITS		-	1,500	1,281	1,281	1,500

BUDGET REPORT FOR CITY OF ZEELAND

Fund 582: ELECTRIC UTILITY FUND
2026-2027 FISCAL YEAR

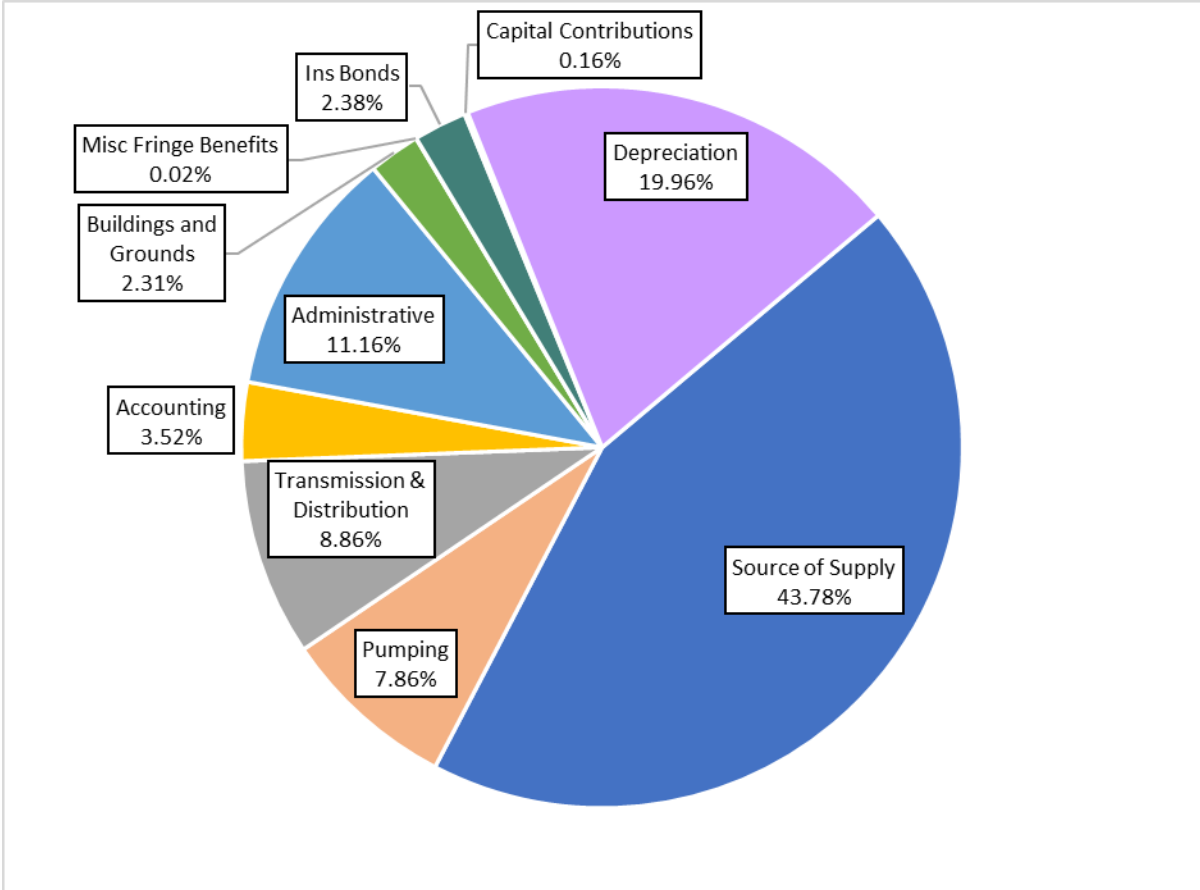
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 240: CONTINGENCIES						
582-240-956.000	Miscellaneous	-	169,157	-	-	100,000
Totals for Dept 240-CONTINGENCIES		-	169,157	-	-	100,000
OPERATING EXPENSES BEFORE DEPRECIATION		34,055,760	37,423,452	16,799,545	36,272,024	41,933,289
OPERATING INCOME BEFORE DEPRECIATION		4,214,436	1,426,914	(110,580)	3,692,572	949,245
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 AFTER DEPRECIATION		1,343,116	(1,501,022)	(1,546,240)	992,572	(2,000,755)
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	2,578,387	998,740
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	2,578,387	998,740
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		16,643,965	13,385,145	18,429,082	16,596,749	16,882,000
(ASSUMING ONLY USE OF INCOME IS CAPITAL PROJECTS, TRANSFERS TO MPIA, AND DEBT PRINCIPAL)						

ZEELAND BOARD OF PUBLIC WORKS WATER UTILITY

FUND 591

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 993,560	\$ 1,161,314	\$ 1,019,073	\$ 1,214,090	
Less Capitalized Labor	(172,603)	(135,000)	(75,698)	(35,000)	
Operating Costs	4,467,420	4,866,064	4,706,767	5,116,533	
Capital Outlay	1,407,419	5,310,000	3,166,313	2,350,188	
Transfers Out	-	-	-	-	
Debt Principal	-	-	-	-	
Total	\$ 6,695,796	\$ 11,202,378	\$ 8,816,455	\$ 8,645,811	-22.82%
Personnel Summary					
		Budget		Budget	
Full Time Positions		7.37		7.66	
Part Time Positions		1.44		1.65	
Full-Time Equivalents		8.81		9.31	5.68%

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 eight (8) 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.

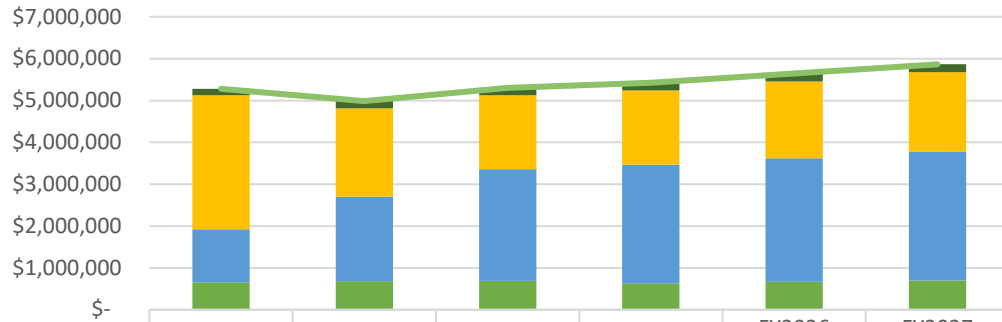
The Facilities Capital Improvement plan includes the installation of a fire detection system in the Water Warehouse and HVAC unit replacements at various BPW-owned facilities (split 25%/75% between Electric and Water).

Operational Data:

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

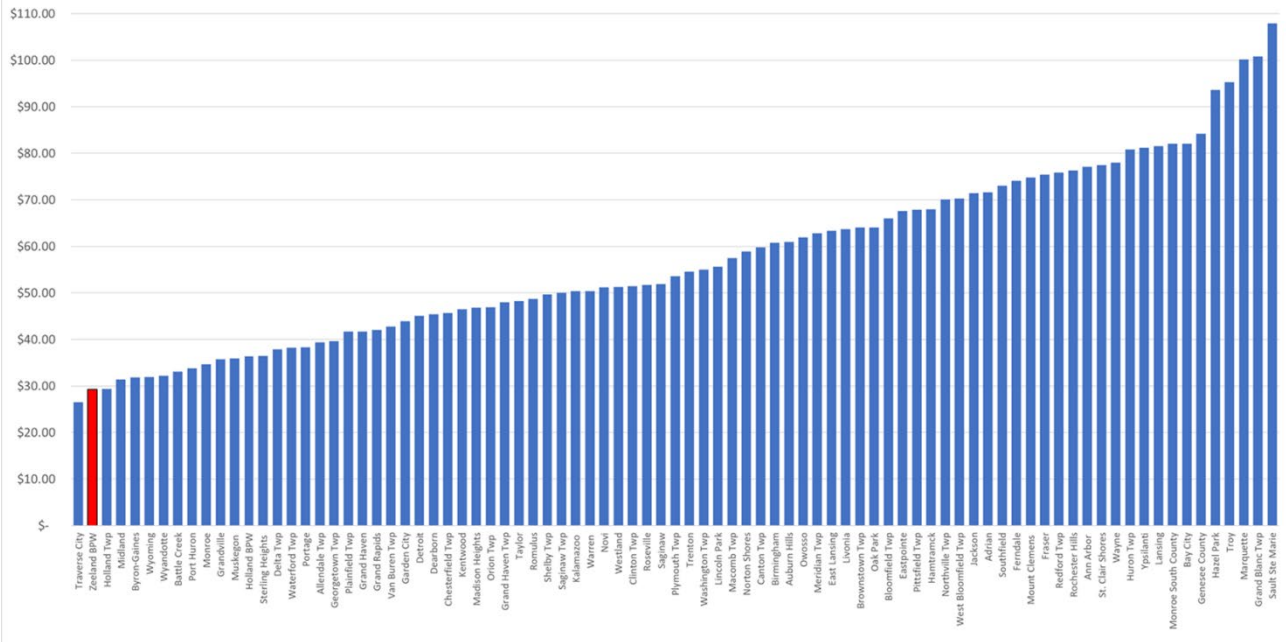
FY2025 Sales Volume:	2.40 billion gallons
Storage Capacity:	
Elevated	2.0 million gallons
Ground	<u>7.5 million gallons</u>
	9.5 million gallons
BPW Pumping Capacity	17.3 MGD
Miles of Water Main:	
Transmission & Distribution	55.1 miles
FY2025 Peak System Demand	11.6 MGD
Approximate Service Area	7.1 square 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
Total Charges for Service	\$5,279,292	\$4,986,317	\$5,302,768	\$5,428,171	\$5,645,061	\$5,864,404

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



BUDGET REPORT 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 REPORT 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
APPROPRIATIONS						
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 REPORT 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
591-538-722.000	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 REPORT 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)	-
591-546-712.000	Fringes to be Capitalized	(7,347)	-	(3,894)	(3,894)	-
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
591-546-730.000	General Office Supplies	1,842	500	227	600	300
591-546-751.000	Gasoline	181	300	54	120	150
591-546-768.000	Uniforms & Cleaning	291	300	77	200	200
		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
591-546-820.000	Contractual Services - Other	1,626	12,500	848	1,700	7,950
591-546-861.000	Travel & Training	2,144	6,250	0	875	4,500
591-546-933.001	Vehicle Contract Labor	35	750	-	50	75
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 REPORT 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)	-
591-547-712.000	Capitalized Benefits	(292)	-	(43)	(43)	-
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
591-547-730.000	General Office Supplies	3,511	3,000	1,419	3,000	1,000
591-547-734.000	Safety Supplies	135	250	-	-	-
591-547-751.000	Gasoline	12	25	9	20	25
591-547-780.000	Community Promotion Supplies	744	2,500	23	500	2,500
		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	159,738
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
591-547-820.000	Contractual Services - Other	14,324	15,000	8,690	18,000	15,000
591-547-820.008	Credit Card Fees	17,033	16,500	9,001	18,000	19,500
591-547-826.000	Legal Fees	2,679	3,000	782	2,000	3,000
591-547-828.000	Memberships & Subscriptions	5,159	6,000	5,232	5,232	6,000
591-547-861.000	Travel & Training	11,196	35,000	15,731	30,000	41,250
591-547-880.000	Community Promotion	19,083	20,000	5,374	12,000	15,000
591-547-890.000	Community Contr./Projects	10,060	12,000	4,341	9,500	11,000
591-547-900.000	Printing & Publishing	4,948	5,000	2,006	4,200	5,000
591-547-933.001	Vehicle Contract Labor	93	100	16	50	100
591-547-955.000	Internal Meetings	482	700	211	750	750
591-547-955.001	Employee Appreciation	2,472	5,000	371	1,700	3,000
591-547-955.002	Meetings with Vendors/External Resources	217	-	-	-	-
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	378,931
Totals for Dept 547-ADMINISTRATION		604,703	706,079	294,376	647,840	704,447

BUDGET REPORT 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	-	-	-	-
		10,394	11,750	883	9,088	14,500
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	375	700
		46,191	72,000	14,380	51,250	67,200
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	5,039,159

BUDGET REPORT 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
	OPERATING INCOME BEFORE DEPRECIATION	1,336,663	1,187,427	2,378,343	3,364,297	932,698
	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 AFTER DEPRECIATION	254,494	16,812	1,837,259	2,229,637	(323,762)
	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	(148,762)
	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	(148,762)
	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	8,943,920

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM**

**ELECTRIC UTILITY TYPE IMPROVEMENTS
FY 2027 – 2032**

PROJECT DESCRIPTIONS:

DISTRIBUTION SYSTEM IMPROVEMENTS AND EXTENSIONS: A multi-year schedule to construct necessary distribution system improvements, modifications, and extensions (including those improvements associated with street construction) for the purpose of servicing current and new electric customers:

Major FY2026 Projects include:

- A. Underground electric distribution to serve new subdivisions
- B. City Street Project Upgrades – Taft St.
- C. New Northside Sub 1 Distribution Circuit
- D. New Northside Sub 2 Distribution Circuit
- E. Distribution System Sectionalizing
- F. U/G Lawrence St. – Switched with Maple Valley
- G. U/G Garfield Ave
- H. U/G Harrison McKinley Corridor
- I. U/G Maple Ln. & Gordon St.

Major FY2027 Projects include:

- A. Underground electric distribution to serve new subdivisions
- B. City Street Project Upgrades – Church St.
- C. New Northside Sub 3 Distribution Circuit
- D. New Northside Sub 4 Distribution Circuit
- E. U/G W. Cherry
- F. U/G Woodbridge St.
- G. Replace Maple Valley U/G – Switched with Lawrence St.
- H. Distribution System Sectionalizing
- I. New Northside Sub Bus #2 Distribution Circuits
- J. U/G 88th Ave. Main & BL-196

Major FY2028 Projects include:

- A. Underground electric distribution to serve new subdivisions
- B. City Street Project Upgrades – TBD
- C. New Northside Sub 5 Distribution Circuit
- D. Replace U/G S. Zeeland Pkwy -NEW
- E. Replace U/G Riley St. between 100th & 96th Ave
- F. New Northside Sub Bus #2 Distribution Circuits

Major FY2029 Projects include:

- A. Underground electric distribution to serve new subdivisions
- B. City Street Project Upgrades – TBD
- C. Highway Crossing: 196 & State St.

Major FY2030 Projects include:

- A. Underground electric distribution to serve new subdivisions
- B. City Street Project Upgrades – TBD
- C. Highway Crossing: 88th Ave.

Major FY2031 Projects include:

- A. Underground electric distribution to serve new subdivisions
- B. City Street Project Upgrades – TBD
- C. Highway Crossing: 196 & Byron Rd. East & West
- D. U/G Riley St. & 80th Intersection

Major FY2032 Projects include:

- A. Underground electric distribution to serve new subdivisions
- B. City Street Project Upgrades – TBD
- C. Highway Crossing: 196 & Byron Rd. North & South

SUBSTATION IMPROVEMENTS: A multi-year schedule for the maintenance, construction, or modification of substation facilities in order to reliably supply BPW electric system customers:

Major FY2026 Projects include:

- A. Fairview 69kV Breaker Replacement

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM**

**ELECTRIC UTILITY TYPE IMPROVEMENTS
FY 2027 – 2032**

Major FY2027 Projects include:

- A. Riley 69kV Breaker Replacement
- B. Northside Substation Expansion

Major FY2028 Projects include:

- A. Fairview 138kV Transformer Replacement

Major FY2029 Projects include:

- A. Fairview 138kV Transformer Replacement

GENERATION SYSTEM IMPROVEMENTS: A multi-year schedule for the overhauling of engines and electrical generating equipment modifications and improvements in order to maintain reliable electric generation capacity for the system:

Major FY2026 Projects include:

- A. Rebuild Unit #11 Cooling Tower (Completed in FY2026)
- B. Upgrade Power Plant MCC's (Unit #9 - Engineering)
- C. New Gas Main & Meters at Power Plant (Joint Project with SEMCO Gas)

Major FY2027 Projects include:

- A. Power Plant Fire and Gas Detection System (Phase 1)
- B. Upgrade Power Plant MCC's (Unit #9)
- C. Replace Power Plant Station Power Transformer 1&2
- D. New Generation Capacity – Planning / Design / Engineering - NEW

Major FY2028 Projects include:

- A. Power Plant Fire and Gas Detection System (Phase 2)
- B. Upgrade Power Plant MCC's (Unit #10)
- C. Upgrade CAT EMCP Controls & Ignition on (2) CAT 3516 Units (W. Washington)
- D. New Generation Capacity - Construction

Major FY2029 Projects include:

- A. New Generation Capacity - Construction

Major FY2030 Projects include:

- A. Upgrade Power Plant MCC's (Unit #11)
- B. Upgrade CAT EMCP Controls on (5) CAT 3520 Units (Riley Generation)
- C. Riley Generation Controls Upgrade

Major FY2031 Projects include:

- A. Replace Power Plant Station Power Transformers & Switching Cabinet

Major FY2032 Projects include:

- A. Replace Two - 3,000 kVA Transformers at Power Plant

VEHICLE ACQUISITIONS: Plans for the purchase of necessary electric department vehicles for operational purposes:

FY2026 Acquisitions include:

- A. Replace Digger Derrick #547
- B. Replace Pickup Truck #545

FY2027 Acquisitions include:

- A. Replace Pickup Truck #554

FY2028 Acquisitions include:

- A. Replace Service Truck #548
- B. Replace Hybrid Car #543 With Vehicle for BPW Admin (75%)
- C. Replace Buildings & Grounds Zero-Turn Lawn Mower (75%)

FY2029 Acquisitions include:

- A. Replace Large Bucket Truck #552
- B. Replace Pickup Truck #556

FY2030 Acquisitions include:

- A. Replace Digger Truck #555
- B. Replace Mid-Size Truck #549
- C. Replace Buildings & Grounds Riding Lawn Mower (75%)

FY2031 Acquisitions include:

- A. Replace Service Truck #560

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM**

**ELECTRIC UTILITY TYPE IMPROVEMENTS
FY 2027 – 2032**

FY2032 Acquisitions include:

- A. Replace Pickup Truck #561
- B. Replace T&D Utility Dump Trailer

TECHNOLOGY IMPROVEMENTS: Office computers, computer upgrades and replacements, computer peripheral device and related upgrades, office equipment, security and communications devices and related upgrades, and SCADA system equipment:

Major FY2027 Projects include:

- A. Outage Management System
- B. Electronic Rounds: Logging & Reporting
- C. Distribution Automation Controls

Major FY2028 Projects include:

- A. SCADA Browser Based View-Only Client Upgrade

BUILDING IMPROVEMENTS: Construction of new or remodeling of facilities, roofing repair or replacement, physical security, and other improvements of a significant nature that will extend the life of facilities:

Major FY2026 Projects include:

- A. BPW Office Remodel & Expansion (75%)
- B. Repave Perry Substation Drive (Complete)

Major FY2027 Projects include:

- A. Replace West Washington Gen Station UPS
- B. Install Fire Detection System in North Warehouse
- C. Replace HVAC Units at BPW Admin Office (75%)

Major FY2028 Projects include:

- A. Office Improvements

Major FY2029 Projects include:

- A. Repave Riley Substation Drive
- B. Replace HVAC Rooftop Unit at Power Plant

Major FY2030 Projects include:

- A. Replace Roofing at West Washington Generation Facility
- B. Replace Roofing at West Washington Maintenance Facility (75%)

Major FY2031 Projects include:

- A. Replace Roofing at Riley Generation Facility

Major FY2032 Projects include:

- A. Repave BPW Admin Office South & West Drives (75%)
- B. Replace Concrete in West Truck Bay of BPW Admin Building

**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
Transmission System Improvements							
Riley - Blendon 138kV Pole Upgrades			150,000				
Sub-Total Transmission Sys. Impr.	-	-	150,000	-	-	-	-
Distribution System Improvements and Ext.							
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				
Sub-Total Distribution Sys. Impr.	1,982,125	2,985,000	2,700,000	790,000	950,000	2,077,500	1,155,000
Substation Improvements							
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					
Sub-Total Substation Equipment Impr.	520,000	2,200,000	3,500,000	3,000,000	-	-	-
Vehicle Additions/Improvements							
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
Sub-Total Vehicle Acquisition	388,000	60,000	280,000	410,000	505,000	275,000	115,000
Tools							
Sub-Total Tools	-	-	-	-	-	-	-
Technology Improvements							
Distribution Automation Controls		35,000					
Outage Management / Customer Notification (OMS)		100,000					
Sub-Total Technology	-	135,000	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	2,890,125	5,380,000	6,630,000	4,200,000	1,455,000	2,352,500	1,270,000

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
TOTAL SOURCE OF FUNDS	2,890,125	5,380,000	6,630,000	4,200,000	1,455,000	2,352,500	1,270,000

**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
Generation System Improvements							
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			
Sub-Total Generation Equipment Impr.	249,000	395,000	9,425,000	9,050,000	525,000	500,000	300,000
Vehicle Additions/Improvements							
Vehicle - Light truck					50,000		
Vehicle - Admin Utility Vehicle			45,000				
Lawn Mowers - Facilities			12,000		7,500		
Sub-Total Vehicle Acquisition	-	-	57,000	-	57,500	-	-
Technology Improvements							
SCADA - WebSurv Replacement / Upgrade			40,000				
Electronic Rounds - Logging & Reporting		35,000					
Sub-Total Technology	-	35,000	40,000	-	-	-	-
Facilities							
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			
Sub-Total Facilities	2,132,500	80,500	50,000	95,000	60,000	75,000	85,000
TOTAL CAPITAL EXPENDITURES	2,381,500	510,500	9,572,000	9,145,000	642,500	575,000	385,000

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
TOTAL SOURCE OF FUNDS	2,381,500	510,500	9,572,000	9,145,000	642,500	575,000	385,000

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
WATER UTILITY TYPE IMPROVEMENTS
FY 2027 – 2032**

PROJECT DESCRIPTIONS:

DISTRIBUTION SYSTEM IMPROVEMENTS AND STREET PROJECTS: Plans for water distribution system replacements and/or improvements to be completed in conjunction with the City of Zeeland five-year street construction program. These projects will provide availability to new water customers and improved service to existing customers:

FY2026 Acquisitions include:

- A. Other Water Main and Distribution System Improvements
- B. Meter Replacement & AMI
- C. Galvanized Service Line Replacements
- D. City Street Reconstruction Projects – Taft (Main – Huizenga)
- E. City Street Reconstruction Projects- Jefferson (Lawrence South to Dead End)
- F. City Street Reconstruction Projects- West Lawrence (Jefferson to Taft)
- G. Carlton Pump Station 3rd Pump Engineering

FY2027 Acquisitions include:

- A. Other Water Main and Distribution System Improvements
- B. Meter Replacement & AMI
- C. Galvanized Service Line Replacements
- D. City Street Reconstruction Projects – Church (Washington to Lincoln)
- E. Replace VFD at ZGS
- F. Install EMCC Breaker

FY2028 Acquisitions include:

- A. Other Water Main and Distribution System Improvements
- B. City Street Reconstruction Projects – Goodrich (E. Central to E. Lincoln)
- C. City Street Reconstruction Projects – Winterhauler (W. Central North to Dead End)
- D. 16” Water Main Extension South of 850 Riley St.
- E. 500,000-gallon elevated tank painting and restoration

FY2029 Acquisitions include:

- A. Other Water Main and Distribution System Improvements
- B. City Street Reconstruction Projects – W. Valley Dr (S. Jefferson to S. Taft)
- C. City Street Reconstruction Projects – S. Jefferson (W. Valley South to W. Huizenga)
- D. City Street Reconstruction Projects- S. Westenbroek (W. Huizenga N. to Dead End)
- E. City Street Reconstruction Projects- Hillview Dr. 9S. Westenbroek to S. Jefferson)
- F. 80th Tank Painting and Restoration

FY2030 Acquisitions include:

- A. Other Water Main and Distribution System Improvements
- B. City Street Reconstruction Projects – W. Valley Dr (S. Jefferson to S. Taft)
- C. City Street Reconstruction Projects – S. Jefferson (W. Valley South to W. Huizenga)
- D. City Street Reconstruction Projects- S. Westenbroek (W. Huizenga N. to Dead End)
- E. City Street Reconstruction Projects- Hillview Dr. 9S. Westenbroek to S. Jefferson)

FY2031 Acquisitions include:

- A. Other Water Main and Distribution System Improvements
- B. City Street Reconstruction Projects- Washington Ave

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
WATER UTILITY TYPE IMPROVEMENTS
FY 2027 – 2032**

VEHICLE ACQUISITIONS: Plans for the purchase of necessary water department vehicles for operational purposes:

FY2026 Acquisitions include:

- A. Purchase Forklift for Water Warehouse
- B. Replace Pickup Truck #551
- C. Replace Pickup Truck #553

FY2027 Acquisitions include:

FY2028 Acquisitions include:

- A. Replace Hybrid Car #543 With Vehicle for BPW Admin (25%)
- B. Replace Buildings & Grounds Zero-Turn Lawn Mower (25%)

FY2029 Acquisitions include:

FY2030 Acquisitions include:

- A. Replace Pickup Truck #558
- B. Replace Pickup Truck #559
- C. Replace Buildings & Grounds Riding Lawn Mower (25%)

FY2031 Acquisitions include:

TECHNOLOGY IMPROVEMENTS: Office computers, computer upgrades and replacements, computer peripheral device and related upgrades, office equipment, security and communications devices and related upgrades, and SCADA system equipment:

Major FY2030 Projects include:

- A. SCADA Replacement

BUILDING IMPROVEMENTS: Construction of new or remodeling of old facilities, roofing repair or replacement, and other building improvements of a significant nature that will extend the life of facilities:

Major FY2026 Projects include:

- A. BPW Office Remodel & Expansion (25%)

Major FY2027 Projects include:

- A. Install Fire Detection System in Water Warehouse
- B. Replace HVAC Units at BPW Admin Office (25%)

Major FY2028 Projects include:

Major FY2029 Projects include:

Major FY2030 Projects include:

- A. Replace Roofing at West Washington Maintenance Facility (25%)

Major FY2031 Projects include:

Major FY2032 Projects include:

- A. Repave BPW Admin Office South & West Drives (25%)

**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
Street Projects							
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
Sub-Total Street Projects	1,498,000	1,540,000	880,000	825,000	825,000	1,300,000	1,300,000
Distribution Improvements							
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
Sub-Total Distribution System Improvements	853,000	730,000	960,000	1,260,000	60,000	60,000	60,000
Vehicle Additions/Improvements							
Vehicle Acquisitions	92,000				100,000		
Forklift	35,000						
Vehicle - Admin Utility Vehicle			15,000				
Lawn Mowers - Facilities			4,000		2,500		
Sub-Total Vehicle Additions/Improvements	127,000	-	19,000	-	102,500	-	-
Technology Improvements							
SCADA Replacement					200,000		
Sub-Total Technology Improvements	-	-	-	-	200,000	-	-
Facilities							
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					
Sub-Total Facilities	687,500	52,500	-	-	10,000	-	20,000
TOTAL CAPITAL EXPENDITURES	3,165,500	2,322,500	1,859,000	2,085,000	1,197,500	1,360,000	1,380,000
SOURCE OF FUNDS							
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
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
TOTAL SOURCE OF FUNDS	3,165,500	2,322,500	1,859,000	2,085,000	1,197,500	1,360,000	1,380,000

CEMETERY

General Fund Activity 567

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 191,883	\$ 206,972	\$ 215,688	\$ 208,220	
Operating Costs	167,616	229,242	223,453	235,555	
Capital Outlay	-	-	-	-	
Total	\$ 359,499	\$ 436,214	\$ 439,141	\$ 443,775	1.73%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		1.75		1.72	
Part Time Positions		0.46		0.46	
Full-Time Equivalents		2.21		2.18	-1.36%

The cemetery activity of the General Fund accounts for all care and maintenance (grass mowing, watering, trimming, building maintenance, etc.) of the City’s Lincoln and Felch Street Cemetery. In addition to maintenance activities, this activity also accounts for the selling and recording of gravesites, burials, and assistance with funerals. On average, there are 70 burials per year. The labor and equipment intensive maintenance of the 15.6 acres of the Lincoln Avenue Cemetery grounds and 6.2 acres of the Felch Street Cemetery are currently a 100% tax supported activity. All revenue from lot sales accumulates in the Cemetery Perpetual Care Fund perpetually with the interest earnings from this fund being used to fund capital projects.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 567: CEMETERY						
101-567-702.000	Wages/Full-Time	118,470	120,749	65,314	130,600	120,712
101-567-703.000	Wages/Part-Time	13,573	16,800	9,290	16,800	17,760
101-567-704.000	Wages/Overtime	3,312	3,375	1,014	2,500	3,251
101-567-707.000	Wages/On-Call	-	1,212	-	600	1,261
101-567-710.000	Wages/Longevity Pay	675	805	813	813	1,575
101-567-713.000	Performance Incentive	1,196	1,207	-	1,207	1,207
101-567-715.000	Employer FICA Contributions	10,070	11,209	5,579	11,668	11,417
101-567-716.000	Employee Insurances	29,525	30,804	16,316	32,632	29,828
101-567-717.001	Employee Retirement - DC	9,950	12,973	5,402	10,804	13,149
101-567-718.000	Workers Comp Insurance	1,417	4,038	1,229	4,038	4,213
101-567-722.000	Retiree Health Savings Plan	3,695	3,800	2,013	4,026	3,847
101-567-730.000	General Office Supplies	17	-	7	25	25
101-567-740.000	Operating Supplies	7,010	25,000	3,775	25,000	25,000
101-567-814.102	Computer Service - Internal (Billable)	7,543	11,840	4,224	7,126	7,501
101-567-820.000	Contractual Services - Other	66,404	100,000	46,421	100,000	110,000
101-567-826.000	City Attorney-Legal Fees	-	400	-	400	500
101-567-920.000	Utilities	4,259	6,000	2,391	4,780	5,000
101-567-940.000	Rentals	70,000	73,500	36,750	73,500	74,750
101-567-940.001	Building Rental	10,000	10,000	5,000	10,000	10,000
101-567-958.000	Insurance - Property, Liability, E & O	2,383	2,502	2,622	2,622	2,779
Totals for Dept 567-CEMETERY		359,499	436,214	208,161	439,140	443,776

STORMWATER MANAGEMENT

General Fund Activity 445

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 4,768	\$ 11,212	\$ 5,034	\$ 13,552	
Operating Costs	22,495	40,500	17,726	26,500	
Capital Outlay	-	-	-	-	
Total	\$ 27,263	\$ 51,712	\$ 22,760	\$ 40,052	-22.55%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		0.10		0.11	
Part Time Positions		0.01		0.01	
Full-Time Equivalents		0.11		0.12	9.09%

The Stormwater Management activity accounts for the City's participation in watershed related activities, Total Maximum Daily Load (TMDL) implementation, Ottawa County Water Resources Commission (OCWRC) assessments, and other storm water related activities outside of streets. This activity is mainly for the City to comply with the new Federal Phase II Stormwater Regulations. Working through the Macatawa Area Coordinating Council, the City will continue to work with all public entities in the Macatawa Watershed to implement mandatory Federal Phase II Storm Water Regulations and meet permit requirements.

While budgeting was based on existing information, the stormwater management costs are dependent on needed repairs and maintenance as they arise. Staff has included a conservative cost estimate to meet stormwater permit and maintenance requirements.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 445: STORM WATER MANAGEMENT						
101-445-702.000	Wages/Full-Time	3,124	7,652	1,635	3,270	8,823
101-445-703.000	Wages/Part-Time	-	-	-	-	480
101-445-710.000	Wages/Longevity Pay	50	88	88	88	120
101-445-713.000	Performance Incentive	36	32	-	32	40
101-445-715.000	Employer FICA Contributions	238	635	127	259	736
101-445-716.000	Employee Insurances	863	1,760	450	900	1,908
101-445-717.001	Employee Retirement - DC	312	782	171	327	914
101-445-718.000	Workers Comp Insurance	37	46	14	46	285
101-445-722.000	Retiree Health Savings Plan	108	217	56	112	246
101-445-816.000	Consulting Engineers	-	5,000	-	2,500	1,000
101-445-820.000	Contractual Services-Other	17,269	30,000	5,614	10,000	20,000
101-445-823.000	Permits and Fees	5,226	5,500	5,226	5,226	5,500
Totals for Dept 445-STORM WATER MANAGEMENT		27,265	51,711	13,380	22,760	40,052

TREE MANAGEMENT

General Fund Activity 523

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 135	\$ 1,040	\$ 393	\$ 4,644	
Operating Costs	15,155	13,000	10,000	12,000	
Capital Outlay	-	-	-	-	
Total	\$ 15,290	\$ 14,040	\$ 10,393	\$ 16,644	18.55%
Personnel Summary					
		Budget		Budget	% Change
Full-Time Equivalents		0.01		0.04	300.00%

The City of Zeeland is a National Arbor Day Foundation *Tree City USA*. The Tree Management Program began in 1980 and its goal is to improve the quality and quantity of trees in the City. These goals are being met today by the annual removal of dying or diseased trees, selective pruning and trimming, and fertilizing and planting of trees within the City. In accordance with *Tree City USA* requirements, a minimum budget of \$2 per capita is planned.

Highlights of activity:

We continue to monitor our city trees. As time moves on, assessment is the key ingredient in long term viability. Therefore, we continue to watch this with the help of our residents. We will continue to remove dead trees and replace them with other species. Arbor Day ceremonies will take place at Zeeland Cemetery on April 30, 2027.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 523: TREE MANAGEMENT						
101-523-702.000	Wages/Full-Time	80	667	59	250	2,974
101-523-710.000	Wages/Longevity Pay	5	13	12	12	30
101-523-713.000	Performance Incentive	7	7	-	7	30
101-523-715.000	Employer FICA Contributions	7	57	5	21	263
101-523-716.000	Employee Insurances	18	176	14	28	694
101-523-717.001	Employee Retirement - DC	9	75	6	25	344
101-523-718.000	Workers Comp Insurance	7	45	14	45	220
101-523-722.000	Retiree Health Savings Plan	2	-	1	5	89
101-523-740.000	Operating Supplies	8,255	8,000	309	5,000	7,000
101-523-820.000	Contractual Services - Other	6,900	5,000	540	5,000	5,000
Totals for Dept 523-TREE MANAGEMENT		15,290	14,040	961	10,393	16,645

PARKING SYSTEM

General Fund Activities 462 & 443

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 13,569	\$ 7,402	\$ 14,408	\$ 9,883	
Operating Costs	266,805	283,500	286,250	312,925	
Capital Outlay	-	-	-	25,000	
Total	\$ 280,374	\$ 290,902	\$ 300,658	\$ 347,808	19.56%
Personnel Summary	Budget		Budget		% Change
Full-Time Equivalents		0.07		0.09	28.57%

The Parking System Fund accounts for revenues and expenditures for public parking areas in the central business district. These parking areas are:

- City owned south downtown parking lot.
- City owned north downtown parking lot.
- City owned “Employee” parking lot/North Street CRC
- City leased First Christian Reformed Church parking lot.
- City leased Second Reformed Church parking lot.
- Main Avenue parking and streetscape.
- City leased Huntington Bank parking lot.

The snow plowing of the north and south municipal parking lots will continue to be contracted out, as will the downtown landscape maintenance services. Also the 1st CRC, 2nd Reformed, and Employee Parking were added to the list of contracted snow plowing.

There is a maintenance agreement with North Street CRC with the adjoining parking lots we share. The snowplowing and salting of downtown sidewalks is included in this activity. This activity also includes the downtown maintenance contract with third-party contractors which covers items such as annual and tulip plantings, landscape maintenance, and banner changes.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 462: MUNICIPAL PARKING SYSTEM						
101-462-702.000	Wages/Full-Time	5,394	3,339	3,726	8,000	4,130
101-462-703.000	Wages/Part-Time	-	-	102	250	-
101-462-710.000	Wages/Longevity Pay	105	50	50	50	68
101-462-713.000	Performance Incentive	76	33	-	33	41
101-462-715.000	Employer FICA Contributions	401	300	278	637	374
101-462-716.000	Employee Insurances	1,264	880	769	1,600	1,041
101-462-717.001	Employee Retirement - DC	497	392	270	800	488
101-462-718.000	Workers Comp Insurance	78	216	66	216	312
101-462-722.000	Retiree Health Savings Plan	68	22	63	150	45
101-462-740.000	Operating Supplies	17,092	25,000	3,807	20,000	25,000
101-462-820.000	Contractual Services - Other	159,064	175,000	108,997	175,000	200,000
101-462-826.000	City Attorney-Legal Fees	-	250	1,347	2,000	250
101-462-920.000	Utilities	17,713	20,000	8,418	17,000	20,000
101-462-940.000	Rentals	25,000	26,250	13,125	26,250	27,250
101-462-943.000	Leases	7,120	-	-	-	-
101-462-970.000	Capital Outlay	-	-	-	-	25,000
Totals for Dept 462-MUNICIPAL PARKING SYSTEM		233,870	251,732	141,018	251,987	303,999
	970.000					
	North Parking Lot Irrigation Repairs	25,000				
	820.000					
	Christmas Scape Renewal	20,000				
	Downtown Maintenance - DJ's	65,000				
	Downtown Maintenance - Don's	80,000				
	Skyline Lighting Reimbursement	2,000				
	Bollard Replacement	10,000				
	Misc. Studies	23,000				
Dept 443: MUNICIPAL PARKING - SATELLITE SYSTEM						
101-443-702.000	Wages/Full-Time	3,835	1,378	902	1,800	2,154
101-443-710.000	Wages/Longevity Pay	78	20	20	20	33
101-443-713.000	Performance Incentive	57	14	-	14	22
101-443-715.000	Employer FICA Contributions	283	124	66	138	194
101-443-716.000	Employee Insurances	931	352	192	384	520
101-443-717.001	Employee Retirement - DC	369	162	83	180	254
101-443-718.000	Workers Comp Insurance	58	98	30	98	162
101-443-722.000	Retiree Health Savings Plan	75	22	19	38	45
101-443-740.000	Operating Supplies	1,842	3,000	1,651	3,000	2,500
101-443-820.000	Contractual Services - Other	10,974	5,000	1,498	10,000	10,000
101-443-940.000	Rentals	20,000	21,000	10,500	21,000	15,925
101-443-943.000	Leases	8,000	8,000	8,000	12,000	12,000
Totals for Dept 443-SATELLITE SYSTEM		46,502	39,171	22,960	48,672	43,809
Totals for MUNICIPAL PARKING & SATELLITE SYSTEM		280,373	290,903	163,978	300,659	347,807

SIDEWALKS AND BIKEPATHS

General Fund Activity 444

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 46,158	\$ 24,400	\$ 35,606	\$ 36,031	
Operating Costs	173,998	210,000	210,000	226,155	
Capital Outlay	-	-	-	-	
Total	\$ 220,156	\$ 234,400	\$ 245,606	\$ 262,186	11.85%
Personnel Summary	Budget		Budget		% Change
Full-Time Equivalents		0.22		0.34	54.55%

The sidewalk and bike path activity includes costs associated with the repair, repair and maintenance of existing sidewalks, bike paths, and boardwalks within the City. Also included in this activity are costs associated with snow removal for the sidewalk and bike path system during winter months. Construction of new sidewalks, bike paths, and major bike path resurfacing projects are budgeted within the Major or Local Street Funds for ease of reporting construction of non-motorized facilities in compliance with Public Act 51.

The city has adopted a Complete Streets Policy that ensures city staff and transportation engineers will continue to look at and implement, where feasible, design elements that support and invite multiple uses, including safe and convenient access for pedestrians, bicyclists, transit riders, and drivers of all ages and abilities.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 444: SIDEWALKS & BIKEPATHS						
101-444-702.000	Wages/Full-Time	27,852	14,254	9,640	19,200	21,084
101-444-703.000	Wages/Part-Time	1,339	-	428	1,000	592
101-444-704.000	Wages/Overtime	2,978	2,063	2,205	4,400	2,328
101-444-710.000	Wages/Longevity Pay	193	153	145	145	313
101-444-713.000	Performance Incentive	231	143	-	143	211
101-444-715.000	Employer FICA Contributions	2,406	1,238	924	1,904	1,902
101-444-716.000	Employee Insurances	7,504	3,872	2,843	5,680	5,549
101-444-717.001	Employee Retirement - DC	2,646	1,618	1,014	1,920	2,427
101-444-718.000	Workers Comp Insurance	251	668	203	668	1,088
101-444-722.000	Retiree Health Savings Plan	758	391	273	546	537
101-444-740.000	Operating Supplies	8,993	5,000	1,525	5,000	5,000
101-444-820.000	Contractual Services - Other	10,220	40,000	7,530	40,000	40,000
101-444-920.297	Utilities - Snowmelt Fund	124,785	133,500	-	133,500	151,155
101-444-940.000	Rentals	30,000	31,500	15,750	31,500	30,000
Totals for Dept 444-SIDEWALKS & BIKEPATHS		220,155	234,400	42,480	245,606	262,186

HIGHWAYS, STREETS & BRIDGES STREET LIGHTING

General Fund
Activities 446 and 448

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 21,984	\$ 33,622	\$ 40,261	\$ 57,275	
Operating Costs	19,998	28,355	25,022	31,233	
Street Lighting	47,172	50,000	50,000	50,000	
Capital Outlay	-	-	-	-	
Total	\$ 89,154	\$ 111,977	\$ 115,283	\$ 138,508	23.69%
Personnel Summary					
		Budget		Budget	% Change
Full-Time Equivalents		0.33		0.72	118.18%

These activities account for miscellaneous street-related expenditures and street lighting; that are not chargeable to the Major and/or Local Street Funds. Personal services costs are for miscellaneous inspection and property owner assistance services, such as driveway cuts, drainage improvements, and for miscellaneous services associated with community events and festivals. Contractual services include uniforms and safety equipment for the Street Department and exams for Commercial Driver's License (CDL).

Annual community events supported by this activity include the Memorial Day Parade, Main Avenue celebrations, Pumpkin Fest, Christmas Parade, school festivals and other celebrations, City-sponsored events, memorials or programs.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 446: HIGHWAYS, STREETS, & BRIDGES						
101-446-702.000	Wages/Full-Time	13,527	21,732	10,572	21,732	27,506
101-446-703.000	Wages/Part-Time	-	-	1,223	2,500	11,520
101-446-704.000	Wages/Overtime	1,776	-	1,774	3,600	1,158
101-446-710.000	Wages/Longevity Pay	87	170	170	170	315
101-446-713.000	Performance Incentive	76	217	-	217	275
101-446-715.000	Employer FICA Contributions	1,102	1,890	980	2,159	3,307
101-446-716.000	Employee Insurances	3,644	5,809	2,987	5,809	7,110
101-446-717.001	Employee Retirement - DC	1,410	2,471	938	2,471	3,170
101-446-718.000	Workers Comp Insurance	77	1,159	353	1,159	2,735
101-446-722.000	Retiree Health Savings Plan	285	174	222	444	179
101-446-734.000	Safety Equipment	945	2,000	248	1,000	2,000
101-446-740.000	Operating Supplies	936	2,500	(2,425)	2,500	2,500
101-446-768.000	Uniforms & Cleaning	4,922	5,000	2,629	5,000	5,000
101-446-820.000	Contractual Services - Other	-	5,000	60	2,500	5,000
101-446-940.000	Rentals	10,000	10,500	5,250	10,500	13,000
101-446-958.000	Insurance - Property, Liability, E & O	3,195	3,355	3,552	3,522	3,733
Totals for Dept 446-HIGHWAYS, STREETS, & BRIDGES		41,984	61,976	28,533	65,283	88,509
Dept 448: STREET LIGHTING						
101-448-920.000	Utilities	47,172	50,000	19,491	50,000	50,000
Totals for Dept 448-STREET LIGHTING		47,172	50,000	19,491	50,000	50,000

CITY CLEAN UP

General Fund Activity 525

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 45,842	\$ 57,469	\$ 54,477	\$ 43,864	
Operating Costs	73,949	86,750	86,750	77,750	
Capital Outlay	-	-	-	-	
Total	\$ 119,791	\$ 144,219	\$ 141,227	\$ 121,614	-15.67%
Personnel Summary					
		Budget		Budget	% Change
Full-Time Equivalents		0.49		0.38	
Part Time Positions		-		-	
Total Positions		0.49		0.38	-22.45%

This activity accounts for expenditures involved with various City cleanup services:

1. Ottawa County's annual household hazardous waste collection program.
2. Spring Cleanup Day in April for disposal of household debris.
3. Brush pickup during the week of Spring Clean-Up and after major storms throughout the year.
4. Christmas-Tree Pickup Program. Residents can bring their trees to the brush dump site on Riley Street for disposal.
5. Leaf pick-up and disposal program in the fall. It is anticipated that the disposal of leaves in FY 26-27 will be the same as last fiscal year.
6. Staffing for the brush & branches drop-off site on Riley Street from mid-April through mid- November.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 525: CITY CLEAN UP						
101-525-702.000	Wages/Full-Time	27,901	32,744	18,209	32,744	26,041
101-525-703.000	Wages/Part-Time	17	-	230	500	-
101-525-704.000	Wages/Overtime	3,666	6,489	1,180	2,500	3,218
101-525-710.000	Wages/Longevity Pay	365	365	365	365	338
101-525-713.000	Performance Incentive	310	327	-	327	260
101-525-715.000	Employer FICA Contributions	2,317	2,875	1,420	2,787	2,293
101-525-716.000	Employee Insurances	7,306	8,625	4,450	8,900	6,590
101-525-717.001	Employee Retirement - DC	2,989	3,758	1,780	3,758	2,998
101-525-718.000	Workers Comp Insurance	379	1,982	603	1,982	1,835
101-525-722.000	Retiree Health Savings Plan	592	304	307	614	291
101-525-740.000	Operating Supplies	7,339	11,000	-	11,000	6,000
101-525-820.000	Contractual Services - Other	11,610	18,000	-	18,000	18,000
101-525-940.000	Rentals	55,000	57,750	28,875	57,750	53,750
Totals for Dept 525-CITY CLEAN UP		119,789	144,219	57,419	141,227	121,614

MAX TRANSIT AUTHORITY

General Fund Activity 596

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Operating Costs	\$ 81,181	\$ 75,000	\$ 75,000	\$ 75,000	
Capital Outlay	-	-	-	-	
Total	\$ 81,181	\$ 75,000	\$ 75,000	\$ 75,000	0.00%

This budget reflects the cost of providing public transportation to city residents through the Macatawa Area Express (MAX) bus system. Beginning April 6, 2009, the city changed from a demand response system to a deviated fixed route system. The change provided users of the system with more reliability as the bus now travels a route through Zeeland every hour on weekdays from 6 a.m. – 7 p.m. and Saturdays from 8 a.m. – 7 p.m. In Fiscal Year 2018-19, the City added funding for an additional route within the City (route 11). Because of declining ridership after the COVID-19 pandemic, MAX decided to cancel Route 11. As is such, the City will be only funding one route in Fiscal Year 2025-2026. Although the City is only planning to fund one route, the MAX Transit Authority is planning to change their routes during 2026 and the full impact is unknown to the City. The bus deviates from the fixed route up to three times per hour to assist seniors over 70 years of age and ADA eligible riders.

The City pays for the bus service through its general operating millage. In December of 2015, City Council discussed joining the MAX Transit Authority and placing a millage vote on the May, 2016 ballot. A vote in support of joining the Authority would mean a levy of 0.4 mill and annual revenue of approximately \$205,000. Ultimately, the decision was made to continue the deviated fixed route system contract with the MAX bus system.

The cost to a resident (18-64 years of age) is \$1.15 on the fixed route system and \$5.50 one way on the reserved ride system. (The fixed route system is \$.50 to those 65 and older, ages 5 – 17 and ADA & Medicare cardholders.)

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 596: MAX TRANSIT						
101-596-820.000	Contractual Serv. - MAX Tran.	81,181	75,000	17,017	75,000	75,000
Totals for Dept 596-MAX TRANSIT		81,181	75,000	17,017	75,000	75,000

PARKS

General Fund Activities 756 & 758

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 256,533	\$ 307,021	\$ 262,920	\$ 289,403	
Operating Costs	209,614	255,724	247,123	280,896	
Capital Outlay	39,000	45,000	65,000	105,000	
Total	\$ 505,147	\$ 607,745	\$ 575,043	\$ 675,299	11.12%
Personnel Summary					
		Budget		Budget	% Change
Full-Time Equivalents		2.37		2.15	
Part Time Positions		1.08		1.06	
Total Positions		3.45		3.21	-6.96%

The parks activity accounts for all care and maintenance of city parks, lawns and landscaping at city buildings, city sign maintenance, and other city owned property encompassing approximately 40 acres. Maintenance includes grass mowing, trimming, watering, leaf raking, landscaping, playground and picnic equipment care, and building custodial services.

The City’s vision includes having outstanding city parks for community recreation and gatherings. Large-scale park improvements and new park projects are part of the City Park Improvement Fund.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 756: PARKS						
101-756-702.000	Wages/Full-Time	132,357	145,447	65,889	131,600	146,922
101-756-703.000	Wages/Part-Time	41,253	39,200	26,205	39,200	40,848
101-756-704.000	Wages/Overtime	3,456	7,839	3,874	6,950	6,049
101-756-707.000	Wages/On-Call	-	1,212	-	500	1,261
101-756-710.000	Wages/Longevity Pay	562	675	675	675	1,785
101-756-713.000	Performance Incentive	1,321	1,454	-	1,454	1,469
101-756-715.000	Employer FICA Contributions	13,084	15,138	7,062	13,799	15,552
101-756-716.000	Employee Insurances	32,991	37,316	16,572	33,100	36,245
101-756-717.001	Employee Retirement - DC	10,973	15,868	5,488	13,160	16,244
101-756-718.000	Workers Comp Insurance	1,798	5,561	1,693	5,561	5,855
101-756-720.000	Unemployment	-	-	1,264	2,500	-
101-756-722.000	Retiree Health Savings Plan	4,105	4,604	2,045	4,090	4,675
101-756-740.000	Operating Supplies	14,385	25,000	6,715	20,000	25,000
101-756-768.000	Uniforms & Cleaning	3,621	5,000	1,343	5,000	5,000
101-756-820.000	Contractual Services - Other	59,731	65,000	35,237	80,000	100,000
101-756-826.000	City Attorney -Legal Fees	215	300	-	-	500
101-756-861.000	Travel & Training	-	1,000	-	-	1,000
101-756-920.000	Utilities	17,725	26,000	9,398	18,400	20,000
101-756-940.000	Rentals	70,000	73,500	36,750	73,500	74,750
101-756-958.000	Insurance - Property, Liability, E & O	1,194	1,254	1,247	1,247	1,322
101-756-970.000	Capital Outlay	39,000	40,000	26,037	60,000	80,000
Totals for Dept 756-PARKS		447,771	511,368	247,495	510,736	584,476
	Vande Luyster Square sprinkling	30,000				
	Vande Luyster Square gazebo repairs	50,000				

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 758: SPLASHPAD/ELM STREET PARK						
101-758-702.000	Wages/Full-Time	7,665	18,948	2,935	5,870	5,132
101-758-704.000	Wages/Overtime	2,416	3,174	353	750	5,004
101-758-710.000	Wages/Longevity Pay	25	-	25	25	45
101-758-713.000	Performance Incentive	112	189	-	189	51
101-758-715.000	Employer FICA Contributions	747	1,464	246	523	407
101-758-716.000	Employee Insurances	2,410	5,633	777	1,554	1,041
101-758-717.001	Employee Retirement - DC	780	1,914	280	560	531
101-758-718.000	Workers Comp Insurance	199	690	171	690	153
101-758-722.000	Retiree Health Savings Plan	279	695	85	170	134
101-758-740.000	Operating Supplies	2,108	5,000	340	2,500	5,000
101-758-820.000	Contractual Services - Other	2,409	12,000	1,600	12,000	5,000
101-758-920.000	Utilities	32,826	36,000	14,413	28,826	36,000
101-758-930.000	Repairs & Maintenance	-	-	-	-	1,000
101-758-940.000	Rentals	5,000	5,250	2,625	5,250	5,900
101-758-958.000	Insurance - Property, Liability, E & O	400	420	400	400	424
101-758-970.000	Capital Outlay	-	5,000	-	5,000	25,000
Totals for Dept 758-SPLASHPAD/ELM STREET PARK		57,376	96,377	24,249	64,307	90,821
	bathroom and mechanical room doors (3)	15,000				
	Splash Pad light poles	10,000				

MAJOR STREET FUND

Fund 202

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 221,123	\$ 258,459	\$ 251,356	\$ 260,132	
Operating Costs	330,202	383,600	448,818	322,375	
Capital Outlay	-	-	-	-	
Transfers Out	200,000	300,000	300,000	500,000	
Total	\$ 751,325	\$ 942,059	\$ 1,000,174	\$ 1,082,507	14.91%
Personnel Summary					
		Budget		Budget	% Change
Full-Time Equivalents		2.20		2.12	
Part Time Positions		-		-	
Total Positions		2.20		2.12	-3.64%

The Major Street Fund accounts for the maintenance expenditures for 11.17 miles of major (arterial) streets, and 8.3 miles of storm sewers. Maintenance includes surface patching, crack sealing, sweeping, sewer flushing, shoulder and curb maintenance, drainage, roadside cleanup, grass cutting, engineering, record keeping, administration and, during winter season, snow and ice removal for these existing major streets.

Revenues for this fund are monies generated from a statewide gas and weight tax. The City shares in these tax revenues based on a formula based on miles of City streets, a State factor, and population

BUDGET REPORT FOR CITY OF ZEELAND

Fund 202: MAJOR STREET 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						
202-000-482.000	Storm Water Permit	25	-	100	100	-
202-000-546.000	State Gas & Weight Tax	628,596	615,000	206,309	820,512	931,496
202-000-549.000	State Shared Rev.-Snow Removal	32,651	8,000	-	8,000	8,000
202-000-551.000	Metro Act.	14,061	10,000	-	10,000	10,000
202-000-553.000	State Grants	-	-	-	35,000	-
202-000-630.000	Charges for Services - Costs	350	500	375	500	500
202-000-665.001	Interest Earnings - Investment	28,651	10,000	7,561	7,561	10,000
Totals for Dept 000-GENERAL		704,333	643,500	214,346	881,673	959,996
TOTAL ESTIMATED REVENUES		704,333	643,500	214,346	881,673	959,996

BUDGET REPORT FOR CITY OF ZEELAND

Fund 202: MAJOR STREET 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 466: SURFACE MAINTENANCE						
202-466-702.000	Wages/Full-Time	29,827	36,167	11,499	23,000	34,311
202-466-703.000	Wages/Part-Time	-	-	272	500	-
202-466-704.000	Wages/Overtime	854	-	207	500	1,327
202-466-707.000	Wages/On-Call	1,708	1,796	1,049	1,796	1,877
202-466-710.000	Wages/Longevity Pay	375	478	478	478	518
202-466-713.000	Performance Incentive	272	362	-	362	343
202-466-715.000	Employer FICA Contributions	2,396	3,155	987	2,038	3,007
202-466-716.000	Employee Insurances	7,710	9,329	2,889	5,778	8,498
202-466-717.001	Employee Retirement - DC	3,059	4,124	1,230	2,300	3,931
202-466-718.000	Workers Comp Insurance	295	2,246	684	2,246	2,512
202-466-722.000	Retiree Health Savings Plan	491	261	195	390	291
202-466-734.000	Safety Supplies	1,077	500	457	500	500
202-466-740.000	Operating Supplies	2,442	5,000	1,048	2,500	5,000
202-466-820.000	Contractual Services - Other	43,380	60,000	33,487	60,000	35,000
202-466-940.000	Rentals	44,054	52,500	14,633	29,266	50,000
Totals for Dept 466-SURFACE MAINTENANCE		137,938	175,917	69,113	131,653	147,114

Dept 468: OFF-SURFACE MAINTENANCE						
202-468-702.000	Wages/Full-Time	25,887	28,048	14,609	28,138	28,562
202-468-703.000	Wages/Part-Time	-	-	68	130	-
202-468-704.000	Wages/Overtime	1,338	-	264	500	695
202-468-710.000	Wages/Longevity Pay	303	408	407	407	545
202-468-713.000	Performance Incentive	221	280	-	280	286
202-468-715.000	Employer FICA Contributions	1,976	2,395	1,080	2,253	2,485
202-468-716.000	Employee Insurances	6,568	7,217	3,704	7,400	7,110
202-468-717.001	Employee Retirement - DC	2,479	3,131	1,336	2,810	3,248
202-468-718.000	Workers Comp Insurance	226	1,750	533	1,750	2,048
202-468-722.000	Retiree Health Savings Plan	271	109	126	252	134
202-468-740.000	Operating Supplies	596	1,200	115	1,200	1,000
202-468-820.000	Contractual Services - Other	3,098	2,500	160	2,500	2,500
202-468-940.000	Rentals	37,294	27,300	22,563	45,126	25,750
Totals for Dept 468-OFF-SURFACE MAINTENANCE		80,257	74,338	44,965	92,746	74,363

BUDGET REPORT FOR CITY OF ZEELAND

Fund 202: MAJOR STREET 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 469: STORM/DRAINAGE SYSTEMS						
202-469-702.000	Wages/Full-Time	16,275	15,327	20,245	30,000	17,117
202-469-710.000	Wages/Longevity Pay	265	223	223	223	293
202-469-713.000	Performance Incentive	187	153	-	153	171
202-469-715.000	Employer FICA Contributions	1,193	1,306	1,438	2,324	1,473
202-469-716.000	Employee Insurances	3,908	3,872	5,134	6,000	4,162
202-469-717.001	Employee Retirement - DC	1,516	1,707	1,852	3,000	1,925
202-469-718.000	Workers Comp Insurance	191	929	283	929	1,230
202-469-722.000	Retiree Health Savings Plan	151	43	278	540	89
202-469-740.000	Operating Supplies	872	2,000	98	2,000	2,000
202-469-820.000	Contractual Services - Other	34,203	10,000	3,060	10,000	10,000
202-469-820.019	Street Sweeping Disposal Fees	568	1,250	1,507	1,507	2,000
202-469-940.000	Rentals	19,536	21,000	33,067	45,000	20,450
Totals for Dept 469-STORM/DRAINAGE SYSTEMS		78,864	57,811	67,185	101,676	60,911
Dept 474: TRAFFIC SERVICES						
202-474-702.000	Wages/Full-Time	16,420	26,590	11,317	22,600	24,497
202-474-703.000	Wages/Part-Time	-	-	136	250	-
202-474-710.000	Wages/Longevity Pay	272	348	347	347	403
202-474-713.000	Performance Incentive	176	266	-	266	245
202-474-715.000	Employer FICA Contributions	1,208	2,274	836	1,795	2,088
202-474-716.000	Employee Insurances	3,751	6,513	2,758	5,516	5,723
202-474-717.001	Employee Retirement - DC	1,587	2,973	1,068	2,260	2,730
202-474-718.000	Workers Comp Insurance	180	1,696	516	1,696	1,664
202-474-722.000	Retiree Health Savings Plan	115	282	83	166	224
202-474-740.000	Operating Supplies	5,431	6,000	3,438	6,000	7,000
202-474-820.000	Contractual Services - Other	44,961	75,000	52,349	125,000	25,000
202-474-920.000	Utilities	4,695	5,500	2,597	5,200	5,500
202-474-940.000	Rentals	22,381	10,500	18,060	25,000	13,975
Totals for Dept 474-TRAFFIC SERVICES		101,177	137,941	93,506	196,096	89,047

BUDGET REPORT FOR CITY OF ZEELAND

Fund 202: MAJOR STREET 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 478: WINTER MAINTENANCE						
202-478-702.000	Wages/Full-Time	36,109	35,393	16,857	33,714	34,890
202-478-704.000	Wages/Overtime	9,285	14,682	6,114	12,228	14,944
202-478-710.000	Wages/Longevity Pay	590	453	453	453	595
202-478-713.000	Performance Incentive	431	354	-	354	349
202-478-715.000	Employer FICA Contributions	3,333	2,932	1,678	3,576	2,916
202-478-716.000	Employee Insurances	9,534	8,449	4,753	9,506	7,977
202-478-717.001	Employee Retirement - DC	4,390	3,832	2,082	3,371	3,812
202-478-718.000	Workers Comp Insurance	581	2,175	662	2,175	2,382
202-478-722.000	Retiree Health Savings Plan	451	261	200	400	201
202-478-740.000	Operating Supplies	5,869	25,000	(188)	28,000	30,000
202-478-820.000	Contractual Services - Other	746	500	-	500	500
202-478-940.000	Rentals	55,916	75,600	28,553	57,106	83,450
Totals for Dept 478-WINTER MAINTENANCE		127,233	169,629	61,164	151,383	182,016

Dept 482: ADMINISTRATION						
202-482-702.000	Wages/Full-Time	3,059	3,152	1,559	3,152	3,280
202-482-710.000	Wages/Longevity Pay	50	63	63	63	75
202-482-713.000	Performance Incentive	30	32	-	32	33
202-482-715.000	Employer FICA Contributions	233	248	120	248	259
202-482-716.000	Employee Insurances	847	880	435	880	867
202-482-717.001	Employee Retirement - DC	305	325	161	325	339
202-482-718.000	Workers Comp Insurance	31	11	3	11	13
202-482-722.000	Retiree Health Savings Plan	106	109	54	109	112
202-482-730.000	General Office Supplies	-	250	-	250	250
202-482-850.000	Communications	966	-	-	-	-
Totals for Dept 482-ADMINISTRATION		5,627	5,069	2,394	5,070	5,227

BUDGET REPORT FOR CITY OF ZEELAND

Fund 202: MAJOR STREET 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 484: RECORDKEEPING						
202-484-702.000	Wages/Full-Time	13,156	13,907	6,874	13,907	15,504
202-484-710.000	Wages/Longevity Pay	25	38	38	38	88
202-484-713.000	Performance Incentive	113	139	-	139	155
202-484-715.000	Employer FICA Contributions	957	1,077	504	1,077	1,205
202-484-716.000	Employee Insurances	2,269	2,464	1,219	2,464	2,428
202-484-717.001	Employee Retirement - DC	1,166	1,408	690	1,408	1,575
202-484-718.000	Workers Comp Insurance	137	49	15	49	58
202-484-722.000	Retiree Health Savings Plan	284	304	150	304	313
202-484-808.000	Independent Audit	2,117	2,000	1,833	2,163	2,500
Totals for Dept 484-RECORDKEEPING		20,223	21,387	11,323	21,549	23,825
Dept 965: TRANSFERS OUT						
202-965-995.203	Transfers Out - Local Street Fund	200,000	300,000	150,000	300,000	250,000
202-965-995.464	Transfers Out - Street Construction Fund		-	-	-	250,000
Totals for Dept 965-TRANSFERS OUT		200,000	300,000	150,000	300,000	500,000
TOTAL APPROPRIATIONS		751,319	942,091	499,650	1,000,174	1,082,503
NET OF REVENUES/APPROPRIATIONS - FUND 202		(46,986)	(298,591)	(285,305)	(118,501)	(122,507)
Fund Balance - Beginning		680,935	633,949	633,949	633,949	515,448
Fund Balance - Ending		633,949	335,358	348,644	515,448	392,941

LOCAL STREET FUND

Fund 203

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 209,589	\$ 221,378	\$ 206,021	\$ 228,972	
Operating Costs	301,511	349,500	320,689	314,475	
Capital Outlay	403,567	365,000	265,000	350,000	
Total	\$ 914,667	\$ 935,878	\$ 791,710	\$ 893,447	-4.53%
Personnel Summary	Budget		Budget		% Change
Full-Time Equivalents		1.84		1.86	
Part Time Positions		-		-	
Total Positions		1.84		1.86	1.09%

The Local Street Fund accounts for the maintenance expenditures for 18.72 miles of local streets, and 7.2 miles of storm sewers. Maintenance includes surface patching, crack sealing, sweeping, storm sewer flushing, shoulder and curb maintenance, drainage, roadside cleanup, grass cutting, engineering, record keeping, and administration for these existing local streets.

Revenues for these activities are partially funded through monies generated from a statewide gas and weight tax. The City shares in these tax revenues based on a formula of miles of City streets, a State factor, and City population. An additional amount may be appropriated by the State Legislature to help with snow removal.

Also included in the Fiscal Year 2026-2027 budgets are miscellaneous local street milling and resurfacing in the amount of \$350,000.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 203: LOCAL STREET 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						
203-000-546.000	State Gas & Weight Tax	220,737	220,000	72,477	220,000	225,000
203-000-549.000	State Shared Rev.-Snow Removal	36,896	10,000	-	10,000	10,000
203-000-551.000	Metro Act.	14,061	10,000	-	10,000	10,000
203-000-630.000	Charges for Services - Costs	250	500	175	500	500
203-000-665.001	Interest Earnings - Investment	30,071	10,000	8,040	10,000	10,000
203-000-699.202	Transfers In - 202	200,000	300,000	150,000	300,000	250,000
203-000-699.464	Transfers In - 464	360,000	365,000	182,500	365,000	350,000
Totals for Dept 000-GENERAL		862,015	915,500	413,191	915,500	855,500
TOTAL ESTIMATED REVENUES		862,015	915,500	413,191	915,500	855,500

BUDGET REPORT FOR CITY OF ZEELAND

Fund 203: LOCAL STREET 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
APPROPRIATIONS						
Dept 451: CONSTRUCTION						
203-451-820.200	Bikepath Resurfacing	97,890	100,000	978	84,975	50,000
Totals for Dept 451-CONSTRUCTION		97,890	100,000	978	84,975	50,000
Dept 466: SURFACE MAINTENANCE						
203-466-702.000	Wages/Full-Time	27,102	31,011	13,001	26,002	28,812
203-466-703.000	Wages/Part-Time	-	-	306	500	-
203-466-704.000	Wages/Overtime	327	-	-	-	1,052
203-466-707.000	Wages/On-Call	1,708	1,796	1,049	1,796	1,877
203-466-710.000	Wages/Longevity Pay	485	488	488	488	523
203-466-713.000	Performance Incentive	348	310	-	310	288
203-466-715.000	Employer FICA Contributions	2,143	2,697	1,059	2,226	2,526
203-466-716.000	Employee Insurances	6,905	7,921	3,288	6,576	7,110
203-466-717.001	Employee Retirement - DC	2,731	3,526	1,353	2,602	3,302
203-466-718.000	Workers Comp Insurance	372	2,052	625	2,052	2,110
203-466-722.000	Retiree Health Savings Plan	366	195	209	418	201
203-466-734.000	Safety Supplies	997	500	-	500	500
203-466-740.000	Operating Supplies	3,733	5,000	2,740	5,000	5,000
203-466-818.050	Misc. Milling and Resurfacing	403,567	365,000	2,043	365,000	350,000
203-466-820.000	Contractual Services - Other	3,666	5,000	-	5,000	7,000
203-466-940.000	Rentals	36,878	52,500	17,987	35,974	50,000
Totals for Dept 466-SURFACE MAINTENANCE		491,328	477,997	44,147	454,444	460,300
Dept 468: OFF-SURFACE MAINTENANCE						
203-468-702.000	Wages/Full-Time	21,245	24,742	10,080	20,160	21,653
203-468-703.000	Wages/Part-Time	-	-	264	500	-
203-468-704.000	Wages/Overtime	210	-	216	500	260
203-468-710.000	Wages/Longevity Pay	288	395	395	395	453
203-468-713.000	Performance Incentive	215	247	-	247	217
203-468-715.000	Employer FICA Contributions	1,571	2,108	775	1,668	1,872
203-468-716.000	Employee Insurances	5,129	6,637	2,485	4,970	5,376
203-468-717.001	Employee Retirement - DC	1,929	2,755	967	2,016	2,447
203-468-718.000	Workers Comp Insurance	219	1,585	483	1,585	1,563
203-468-722.000	Retiree Health Savings Plan	138	65	107	214	45
203-468-740.000	Operating Supplies	231	1,000	109	1,000	1,000
203-468-820.000	Contractual Services - Other	-	1,000	790	1,000	1,000
203-468-940.000	Rentals	28,714	27,300	15,803	31,606	25,750
Totals for Dept 468-OFF-SURFACE MAINTENANCE		59,888	67,835	32,472	65,861	61,634

BUDGET REPORT FOR CITY OF ZEELAND

Fund 203: LOCAL STREET 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 469: STORM/DRAINAGE SYSTEMS						
203-469-702.000	Wages/Full-Time	21,360	12,208	7,769	15,538	15,141
203-469-703.000	Wages/Part-Time	-	-	68	250	-
203-469-710.000	Wages/Longevity Pay	290	155	155	155	258
203-469-713.000	Performance Incentive	206	122	-	122	151
203-469-715.000	Employer FICA Contributions	1,554	1,032	566	1,229	1,297
203-469-716.000	Employee Insurances	5,214	2,992	1,857	3,714	3,642
203-469-717.001	Employee Retirement - DC	1,961	1,350	732	1,553	1,696
203-469-718.000	Workers Comp Insurance	210	754	230	754	1,084
203-469-722.000	Retiree Health Savings Plan	206	109	86	192	89
203-469-740.000	Operating Supplies	627	1,000	-	1,000	1,000
203-469-820.000	Contractual Services - Other	-	5,000	1,925	5,000	5,000
203-469-820.019	Street Sweeping Disposal Fees	1,533	1,250	1,507	1,507	2,000
203-469-940.000	Rentals	28,766	21,000	12,423	24,852	20,450
Totals for Dept 469-STORM/DRAINAGE SYSTEMS		61,927	46,972	27,318	55,866	51,808
Dept 474: TRAFFIC SERVICES						
203-474-702.000	Wages/Full-Time	14,280	18,270	9,452	18,904	20,227
203-474-710.000	Wages/Longevity Pay	285	260	260	260	353
203-474-713.000	Performance Incentive	182	183	-	183	202
203-474-715.000	Employer FICA Contributions	1,056	1,531	687	1,480	1,710
203-474-716.000	Employee Insurances	3,232	4,401	2,273	4,546	4,682
203-474-717.001	Employee Retirement - DC	1,398	2,001	922	1,890	2,235
203-474-718.000	Workers Comp Insurance	186	1,128	343	1,128	1,401
203-474-722.000	Retiree Health Savings Plan	88	109	99	198	134
203-474-740.000	Operating Supplies	7,324	10,000	2,731	10,000	10,000
203-474-820.000	Contractual Services - Other	7,005	5,000	-	5,000	5,000
203-474-940.000	Rentals	18,793	10,500	14,992	29,984	13,975
Totals for Dept 474-TRAFFIC SERVICES		53,830	53,381	31,758	73,573	59,919

BUDGET REPORT FOR CITY OF ZEELAND

Fund 203: LOCAL STREET 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 478: WINTER MAINTENANCE						
203-478-702.000	Wages/Full-Time	37,186	31,139	15,131	30,262	35,445
203-478-704.000	Wages/Overtime	6,039	14,682	3,761	7,522	12,604
203-478-710.000	Wages/Longevity Pay	595	497	498	498	658
203-478-713.000	Performance Incentive	390	311	-	311	354
203-478-715.000	Employer FICA Contributions	3,173	2,578	1,388	2,952	2,971
203-478-716.000	Employee Insurances	9,237	7,393	3,918	7,836	8,151
203-478-717.001	Employee Retirement - DC	4,149	3,370	1,695	3,026	3,884
203-478-718.000	Workers Comp Insurance	539	1,958	596	1,958	2,455
203-478-722.000	Retirees Health Savings Plan	375	109	144	288	157
203-478-740.000	Operating Supplies	8,134	25,000	3,513	28,000	30,000
203-478-820.000	Contractual Services - Other	540	600	-	600	600
203-478-940.000	Rentals	54,512	75,600	23,639	47,278	83,450
Totals for Dept 478-WINTER MAINTENANCE		124,869	163,235	54,283	130,531	180,727
Dept 482: ADMINISTRATION						
203-482-702.000	Wages/Full-Time	3,058	3,152	1,558	3,152	3,280
203-482-710.000	Wages/Longevity Pay	50	63	63	63	75
203-482-713.000	Performance Incentive	30	32	-	32	33
203-482-715.000	Employer FICA Contributions	233	248	120	248	259
203-482-716.000	Employee Insurances	847	880	435	880	867
203-482-717.001	Employee Retirement - DC	305	325	161	325	339
203-482-718.000	Workers Comp Insurance	31	11	3	11	13
203-482-722.000	Retiree Health Savings Plan	106	109	54	109	112
203-482-730.000	General Office Supplies	-	150	-	150	150
203-482-826.000	City Attorney-Legal Fees	51	100	-	100	100
Totals for Dept 482-ADMINISTRATION		4,712	5,069	2,394	5,070	5,227

BUDGET REPORT FOR CITY OF ZEELAND

Fund 203: LOCAL STREET 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 484: RECORDKEEPING						
203-484-702.000	Wages/Full-Time	13,156	13,907	6,874	13,748	15,504
203-484-710.000	Wages/Longevity Pay	25	38	37	38	88
203-484-713.000	Performance Incentive	113	139	-	139	155
203-484-715.000	Employer FICA Contributions	957	1,077	504	1,077	1,205
203-484-716.000	Employee Insurances	2,269	2,464	1,219	2,464	2,428
203-484-717.001	Employee Retirement - DC	1,166	1,408	690	1,408	1,575
203-484-718.000	Workers Comp Insurance	137	49	15	49	58
203-484-722.000	Retiree Health Savings Plan	284	304	150	304	313
203-484-808.000	Independent Audit	2,117	2,000	1,833	2,163	2,500
Totals for Dept 484-RECORDKEEPING		20,222	21,387	11,323	21,390	23,825
TOTAL APPROPRIATIONS		914,667	935,877	204,673	891,711	893,441
NET OF REVENUES/APPROPRIATIONS - FUND 203		(52,653)	(20,377)	208,519	23,789	(37,941)
Fund Balance - Beginning		491,538	438,885	438,885	438,885	462,673
Fund Balance - Ending		438,885	418,508	647,403	462,673	424,732

FACILITIES MAINTENANCE FUND

Fund 631

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 398,567	\$ 447,954	\$ 470,440	\$ 502,126	
Operating Costs	353,210	406,848	416,387	456,817	
Capital Outlay	34,931	120,000	488,468	78,000	
Transfers Out	-	-	-	-	
Total	\$ 786,708	\$ 974,802	\$ 1,375,295	\$ 1,036,943	6.37%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		5.05		5.05	
Part Time Positions		-		0.20	
Full-Time Equivalents		5.05		5.25	3.96%

The Facilities Maintenance Department is responsible for the operation of City buildings. These responsibilities include cleaning, maintenance, repairs, energy management, community center activity functions, and capital improvements. The Facilities Maintenance Fund is used to account for these operating expenses.

Each activity within this fund represents one of eight buildings, including City Hall, Roosevelt Fire Station, Police/Fire/Rescue Building, Cemetery Building, Street Garage, cleaning operations for the Clean Water Plant, and the Howard Miller Library and Community Center. Due to the nature of the Howard Miller Building (library and community center functions) it is represented by two activities in the fund. A rental rate is charged to each respective fund to cover the budgeted cost of maintaining each building.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 631: FACILITIES MAINTENANCE 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						
631-000-665.001	Interest Earnings - Investment	27,257	5,000	10,509	15,000	10,000
631-000-667.101	Building Rental - City Hall	150,000	150,000	75,000	150,000	165,000
631-000-667.102	Building Rental - Cemetery	10,000	10,000	5,000	10,000	10,000
631-000-667.103	Building Rental - Public Safety Police	80,000	80,000	40,000	80,000	80,000
631-000-667.104	Building Rental - Public Safety Fire	80,000	80,000	40,000	80,000	80,000
631-000-667.105	Building Rental - Roosevelt Station	80,000	80,000	40,000	80,000	80,000
631-000-667.270	Building Rental - Community Center	250,000	250,000	125,000	250,000	270,000
631-000-667.271	Building Rental - Library	180,000	180,000	90,000	180,000	220,000
631-000-667.590	Building Rental - CWP	20,000	20,000	10,000	20,000	20,000
631-000-667.895	Building Rental - Street Garage	120,000	120,000	60,000	120,000	120,000
631-000-699.470	Transfers In - City Building Fund	-	-	-	16,391	-
Totals for Dept 000-GENERAL		997,257	975,000	495,509	1,001,391	1,055,000
TOTAL ESTIMATED REVENUES		997,257	975,000	495,509	1,001,391	1,055,000

BUDGET REPORT FOR CITY OF ZEELAND

Fund 631: FACILITIES MAINTENANCE 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
APPROPRIATIONS						
Dept 265: CITY HALL BLDG.						
631-265-702.000	Wages/Full-Time	41,684	41,536	22,695	48,800	46,355
631-265-703.000	Wages/Part-Time	450	-	170	250	1,226
631-265-704.000	Wages/Overtime	644	-	314	500	-
631-265-710.000	Wages/Longevity	50	63	63	63	169
631-265-713.000	Performance Incentive	271	415	-	415	476
631-265-715.000	Employer FICA Contributions	3,060	3,214	1,626	3,827	3,689
631-265-716.000	Employee Insurances	12,895	12,057	7,112	15,294	13,787
631-265-717.001	Employee Retirement - DC	1,359	4,201	1,839	4,880	4,699
631-265-718.000	Workers Comp Insurance	429	1,500	457	1,500	1,828
631-265-722.000	Retiree Health Savings Plan	1,515	1,488	768	1,664	1,778
631-265-740.000	Operating Supplies	4,838	4,000	2,097	5,000	5,000
631-265-820.000	Contractual Services - Other	19,599	20,000	25,155	30,000	30,000
631-265-861.000	Travel & Training	217	400	91	400	400
631-265-920.000	Utilities	14,402	20,000	6,314	15,000	15,000
631-265-920.297	Utilities - Snowmelt Fund	3,313	4,250	-	4,250	5,000
631-265-930.000	Repairs & Maintenance	665	5,000	3,977	5,000	8,000
631-265-940.000	Rentals	1,500	1,575	788	1,575	1,350
631-265-958.000	Insurance - Property, Liability, E & O	2,550	2,678	3,021	3,021	3,202
631-265-970.000	Capital Outlay	3,909	-	18,161	58,161	23,000
Totals for Dept 265-CITY HALL BLDG.		113,350	122,376	94,648	199,600	164,959

BUDGET REPORT FOR CITY OF ZEELAND

Fund 631: FACILITIES MAINTENANCE 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 345: PUBLIC SAFETY BUILDING						
631-345-702.000	Wages/Full-Time	37,587	45,803	16,941	37,006	43,773
631-345-703.000	Wages/Part-Time	1,625	-	1,486	2,972	3,186
631-345-704.000	Wages/Over-Time	540	-	187	250	-
631-345-710.000	Wages/Longevity	194	-	194	194	94
631-345-713.000	Performance Incentive	324	258	-	258	470
631-345-715.000	Employer FICA Contributions	2,827	3,539	1,323	3,112	3,635
631-345-716.000	Employee Insurances	11,458	13,906	5,162	11,304	12,746
631-345-717.001	Employee Retirement - DC	915	4,626	1,342	3,700	4,430
631-345-718.000	Workers Comp Insurance	489	1,776	541	1,776	1,925
631-345-722.000	Retiree Health Savings Plan	1,316	1,716	591	1,292	1,644
631-345-740.000	Operating Supplies	4,592	4,500	2,740	5,000	5,000
631-345-820.000	Contractual Services - Other	19,799	20,000	11,848	20,000	27,000
631-345-861.000	Travel & Training	80	600	169	600	600
631-345-920.000	Utilities	17,715	20,000	7,509	20,000	20,000
631-345-930.000	Repairs & Maintenance	1,277	10,000	1,800	10,000	10,000
631-345-940.000	Rental	1,500	1,575	788	1,575	1,350
631-345-958.000	Insurance - Property, Liability, E & O	3,763	3,951	3,971	3,971	4,090
631-345-968.000	Depreciation	2,953	-	-	12,453	12,453
631-345-970.000	Capital Outlay	-	95,000	50,775	95,000	-
Totals for Dept 345-PUBLIC SAFETY BUILDING		108,951	227,250	107,366	230,463	152,397

BUDGET REPORT FOR CITY OF ZEELAND

Fund 631: FACILITIES MAINTENANCE 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 346: ROOSEVELT FIRE STATION						
631-346-702.000	Wages/Full-Time	13,995	15,648	6,365	14,084	18,157
631-346-703.000	Wages/Part-Time	583	-	658	1,320	1,062
631-346-710.000	Wages/Longevity	125	-	125	125	94
631-346-713.000	Performance Incentive	158	156	-	156	192
631-346-715.000	Employer FICA Contributions	1,065	1,209	505	1,200	1,492
631-346-716.000	Employee Insurances	3,212	3,960	1,472	3,280	3,729
631-346-717.001	Employee Retirement - DC	1,213	1,580	537	1,408	1,843
631-346-718.000	Workers Comp Insurance	164	607	185	607	790
631-346-722.000	Retiree Health Savings Plan	262	489	143	314	481
631-346-740.000	Operating Supplies	4,400	1,000	826	2,000	2,000
631-346-820.000	Contractual Services-Other	16,636	10,000	5,729	10,000	10,000
631-346-920.000	Utilities	9,770	13,000	3,454	13,000	13,000
631-346-930.000	Repairs & Maintenance	961	5,000	784	5,000	5,000
631-346-940.000	Rentals	3,049	1,575	788	1,575	1,350
631-346-958.000	Insurance - Property, Liability, E & O	1,779	1,868	1,897	1,897	1,954
631-346-968.000	Depreciation	3,700	3,700	-	3,700	3,700
631-346-970.000	Capital Outlay	15,693	-	-	-	-
Totals for Dept 346-ROOSEVELT FIRE STATION		76,764	59,793	23,468	59,666	64,844
Dept 567: CEMETERY BUILDING						
631-567-702.000	Wages/Full-Time	555	2,393	380	778	2,225
631-567-710.000	Wages/Longevity	62	-	63	63	-
631-567-713.000	Performance Incentive	27	24	-	24	22
631-567-715.000	Employer FICA Contributions	46	185	32	66	172
631-567-716.000	Employee Insurances	187	880	94	196	520
631-567-717.001	Employee Retirement - DC	63	242	36	79	225
631-567-718.000	Workers Comp Insurance	29	93	28	93	91
631-567-722.000	Retiree Health Savings Plan	-	109	12	24	67
631-567-740.000	Operating Supplies	146	500	607	1,000	1,000
631-567-820.000	Contractual Services - Other	1,090	1,000	540	1,000	1,200
631-567-930.000	Repairs & Maintenance	26	500	-	500	1,000
631-567-970.000	Capital Outlay	-	-	-	-	-
Totals for Dept 567-CEMETERY BUILDING		2,231	5,925	1,791	3,823	6,522

BUDGET REPORT FOR CITY OF ZEELAND

Fund 631: FACILITIES MAINTENANCE 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 590: CLEAN WATER PLANT						
631-590-702.000	Wages/Full-Time	5,221	9,112	2,916	6,288	7,528
631-590-704.000	Wages/Over-Time	132	-	-	-	-
631-590-713.000	Performance Incentive	-	91	-	91	75
631-590-715.000	Employer FICA Contributions	394	704	205	488	582
631-590-716.000	Employee Insurances	1,928	3,520	1,061	2,292	2,601
631-590-717.001	Employee Retirement - DC	117	920	131	629	760
631-590-718.000	Workers Comp Insurance	91	353	108	353	308
631-590-722.000	Retiree Health Savings Plan	241	434	131	280	336
631-590-740.000	Operating Supplies	1,559	500	698	1,500	1,500
631-590-820.000	Contractual Services-Other	1,433	2,000	960	2,000	2,000
Totals for Dept 590-CLEAN WATER PLANT		11,115	17,635	6,210	13,921	15,689

Dept 593: STREET GARAGE						
631-593-702.000	Wages/Full-Time	14,636	20,194	7,864	16,874	18,218
631-593-703.000	Wages/Part-Time	583	-	726	1,520	1,062
631-895-704.000	Wages/Overtime	33	-	75	250	-
631-593-710.000	Wages/Longevity	63	-	62	62	75
631-593-713.000	Performance Incentive	110	202	-	202	193
631-593-715.000	Employer FICA Contributions	1,114	1,560	618	1,446	1,495
631-593-716.000	Employee Insurances	3,938	6,161	2,048	4,404	4,856
631-593-717.001	Employee Retirement - DC	879	2,040	609	1,687	1,848
631-593-718.000	Workers Comp Insurance	205	783	238	783	792
631-593-722.000	Retiree Health Savings Plan	493	760	253	542	626
631-593-740.000	Operating Supplies	4,066	3,000	766	3,000	4,000
631-593-820.000	Contractual Services - Other	11,171	5,000	2,420	5,000	5,000
631-593-920.000	Utilities	24,444	30,000	8,072	20,000	25,000
631-593-930.000	Repairs & Maintenance	2,499	10,000	65	10,000	10,000
631-593-970.000	Capital Outlay	5,428	25,000	-	25,000	25,000
Totals for Dept 593-STREET GARAGE		69,662	104,700	23,817	90,771	98,165

BUDGET REPORT FOR CITY OF ZEELAND

Fund 631: FACILITIES MAINTENANCE 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 789: LIBRARY BUILDING						
631-789-702.000	Wages/Full-Time	54,738	64,913	27,837	60,466	63,447
631-789-703.000	Wages/Part-Time	519	-	170	250	1,634
631-789-704.000	Wages/Over-Time	1,420	-	767	1,500	-
631-789-710.000	Wages/Longevity	313	-	313	313	150
631-789-713.000	Performance Incentive	449	649	-	649	651
631-789-715.000	Employer FICA Contributions	4,098	5,015	2,037	4,833	5,040
631-789-716.000	Employee Insurances	17,263	19,362	8,702	18,906	18,383
631-789-717.001	Employee Retirement - DC	1,605	6,556	2,144	6,046	6,423
631-789-718.000	Workers Comp Insurance	587	2,518	766	2,518	2,668
631-789-722.000	Retiree Health Savings Plan	2,018	2,389	973	2,112	2,371
631-789-740.000	Operating Supplies	7,735	8,000	3,506	8,000	8,000
631-789-814.102	Computer Service - Internal (Billable)	7,543	11,840	4,224	7,126	7,501
631-789-820.000	Contractual Services - Other	23,669	35,000	11,882	35,000	35,000
631-789-861.000	Travel & Training	89	400	23	400	800
631-789-920.000	Utilities	19,904	20,000	9,783	20,000	20,000
631-789-920.297	Utilities - Snowmelt Fund	4,191	5,000	-	5,000	7,400
631-789-930.000	Repairs & Maintenance	2,450	8,000	2,313	8,000	8,000
631-789-940.000	Rentals	1,250	1,313	656	1,313	1,350
631-789-958.000	Insurance - Property, Liability, E & O	6,652	6,985	7,069	7,069	7,281
631-789-968.000	Depreciation	2,977	-	-	2,977	8,502
631-789-970.000	Capital Outlay	3,390	-	3,938	153,939	5,000
Totals for Dept 789-LIBRARY BUILDING		162,861	197,940	87,103	346,417	209,602

BUDGET REPORT FOR CITY OF ZEELAND

Fund 631: FACILITIES MAINTENANCE 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 805: COMMUNITY CENTER BUILDING						
631-805-702.000	Wages/Full-Time	97,405	87,505	50,811	109,640	120,152
631-805-704.000	Wages/Overtime	1,992	-	881	2,000	-
631-805-710.000	Wages/Longevity	469	-	469	469	244
631-805-713.000	Performance Incentive	661	875	-	875	1,202
631-805-715.000	Employer FICA Contributions	6,770	6,761	3,641	8,643	9,302
631-805-716.000	Employee Insurances	28,178	25,523	15,459	33,342	30,955
631-805-717.001	Employee Retirement - DC	5,498	8,838	4,367	10,964	12,160
631-805-718.000	Workers Comp Insurance	834	3,394	1,033	3,394	4,925
631-805-722.000	Retiree Health Savings Plan	2,192	3,149	1,137	2,455	3,992
631-805-734.000	Safety Supplies	225	-	-	-	500
631-805-740.000	Operating Supplies	12,435	10,000	3,972	10,000	15,000
631-805-768.000	Uniforms & Cleaning	4,519	7,500	2,971	7,500	7,500
631-805-814.102	Computer Service - Internal (Billable)	7,543	11,840	4,224	7,126	7,501
631-805-820.000	Contractual Services - Other	25,676	35,000	13,263	35,000	35,000
631-805-861.000	Travel & Training	885	500	278	500	800
631-805-920.000	Utilities	20,083	20,000	9,965	20,000	20,000
631-805-920.297	Utilities - Snowmelt Fund	4,191	5,000	-	5,000	7,400
631-805-930.000	Repairs & Maintenance	4,822	5,000	3,820	6,000	6,000
631-805-940.000	Rentals	1,250	1,313	656	1,313	1,350
631-805-958.000	Insurance - Property, Liability, E & O	6,652	6,985	7,069	7,069	7,281
631-805-968.000	Depreciation	2,977	-	-	2,977	8,502
631-805-970.000	Capital Outlay	6,511	-	6,368	156,368	25,000
Totals for Dept 805-COMMUNITY CENTER BUILDING		241,769	239,182	130,385	430,635	324,767
Dept 965: TRANSFERS OUT						
631-965-995.470	Transfer Out - City Building Fund	-	-	-	-	-
Totals for Dept 965-TRANSFERS OUT		-	-	-	-	-
TOTAL APPROPRIATIONS		786,704	974,802	474,789	1,375,296	1,036,944
NET OF REVENUES/APPROPRIATIONS - FUND 631		210,553	198	20,720	(373,905)	18,056
Cash & Investment Balance		817,502	821,400	838,222	465,704	516,916
Net Position - Beginning		751,539	962,095	962,095	962,095	588,190
Net Position - Ending		962,095	962,293	982,815	588,190	606,245

MOTOR POOL

Fund 661

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Personnel Services	\$ 130,838	\$ 148,581	\$ 128,478	\$ 146,495	
Operating Costs	1,019,950	898,007	1,062,466	1,123,818	
Capital Outlay	-	-	-	-	
Total	<u>\$ 1,150,788</u>	<u>\$ 1,046,588</u>	<u>\$ 1,190,944</u>	<u>\$ 1,270,313</u>	21.38%
Personnel Summary	Budget		Budget		% Change
Full Time Positions		1.35		1.33	
Part Time Positions		-		-	
Full-Time Equivalents		1.35		1.33	-1.48%

The Motor Pool Fund accounts for the centralized maintenance and operational supply support for the City's motor vehicles and specialized pieces of equipment (plows, cleaners, fire trucks, etc.). All equipment is rented to individual departments to finance operational costs and future equipment replacement. Upon request, repair service and supplies are also provided for Board of Public Works equipment, and minor equipment of all departments on a cost basis. The motor pool system also provides a preventative maintenance program.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 661: MOTOR POOL 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						
661-000-626-000	Charges for Services Rendered	1,832	-	-	-	-
661-000-665.001	Interest Earnings - Investment	159,779	50,000	35,211	50,000	50,000
661-000-667.101	Rents - 101	667,000	709,350	354,675	709,350	760,025
661-000-667.202	Rents - 202	179,182	186,900	116,875	186,900	193,625
661-000-667.203	Rents - 203	167,664	186,900	84,843	186,900	193,625
661-000-667.590	Rents - 590	40,000	42,000	21,000	42,000	44,100
661-000-667.631	Rents - 631	7,000	7,350	3,675	7,350	6,750
661-000-670.000	Pub Safety Vehicle Repl Chrgs	180,000	180,000	90,000	180,000	180,000
661-000-670.001	Pub Safety Scott Air Packs/Radios Repl Chrgs	40,250	40,000	20,000	40,000	40,000
661-000-673.000	Sale of Fixed Assets	87,011	65,000	19,460	25,000	50,000
Totals for Dept 000-GENERAL		1,529,718	1,467,500	745,740	1,427,500	1,518,125
TOTAL ESTIMATED REVENUES		1,529,718	1,467,500	745,740	1,427,500	1,518,125

BUDGET REPORT FOR CITY OF ZEELAND

Fund 661: MOTOR POOL 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
APPROPRIATIONS						
Dept 252: UNALLOCATED FRINGE BENEFITS						
661-252-956.000	Miscellaneous Fringes	-	100	75	100	100
Totals for Dept 252-UNALLOCATED FRINGE BENEFITS		-	100	75	100	100
Dept 572: INSURANCE & BONDS						
661-572-958.000	Insurance - Property & Liability	25,775	29,584	27,540	27,540	28,917
Totals for Dept 572-INSURANCE, BONDS, & FRING		25,775	29,584	27,540	27,540	28,917
Dept 593: OPERATING EXPENSES						
661-593-702.000	Wages/Full-Time	89,061	96,401	38,356	82,200	95,753
661-593-703.000	Wages/Part-Time	34	-	813	2,000	-
661-593-704.000	Wages/Overtime	1,607	-	-	-	1,044
661-593-710.000	Wages/Longevity Pay	232	360	360	360	473
661-593-713.000	Performance Incentive	784	964	-	964	958
661-593-715.000	Employer FICA Contributions	6,638	8,129	2,787	6,543	8,097
661-593-716.000	Employee Insurances	20,507	23,763	9,290	19,906	23,065
661-593-717.001	Employee Retirement - DC	9,077	10,627	778	8,220	10,584
661-593-718.000	Workers Comp Insurance	792	6,165	1,877	6,165	4,419
661-593-722.000	Retiree Health Savings Plan	2,106	2,172	989	2,120	2,102
661-593-730.000	General Office Supplies	303	300	68	500	300
661-593-734.000	Safety Supplies	656	1,000	566	1,000	1,000
661-593-747.000	Lubricants	2,926	3,000	1,283	3,000	3,000
661-593-751.000	Gasoline	58,642	55,000	26,641	53,000	56,000
661-593-757.000	Other Operating Supplies	2,624	3,000	2,101	3,000	3,000
661-593-766.000	Tools	11,048	10,000	1,778	10,000	5,000
661-593-777.000	Custodial Supplies	53	500	40	500	500
661-593-778.000	Equipment Maintenance Supplies	59,961	50,000	37,995	65,000	55,000
661-593-814.102	Computer Services - Internal (Billable)	7,543	11,840	4,224	7,126	7,501
661-593-820.000	Contractual Services - Other	14,836	13,000	10,186	15,000	15,000
661-593-861.000	Travel & Training	-	2,500	-	-	2,500
661-593-900.000	Printing & Publishing	299	500	1,591	1,700	1,000
661-593-933.000	Equipment Maintenance	131,282	100,000	56,688	100,000	100,000
661-593-940.001	Building Rental	120,000	120,000	60,000	120,000	120,000
661-593-968.000	Depreciation	584,002	497,683	-	655,000	725,000
Totals for Dept 593-OPERATING EXPENSES		1,125,014	1,016,903	258,408	1,163,304	1,241,296

BUDGET REPORT FOR CITY OF ZEELAND

Fund 661: MOTOR POOL 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
	TOTAL APPROPRIATIONS	1,150,789	1,046,587	286,024	1,190,944	1,270,313
	NET OF REVENUES/APPROPRIATIONS - FUND 661	378,929	420,913	459,717	236,556	247,812
	Capital Uses	297,746	1,349,130	0	1,418,035	1,450,963
	Cash & Investment Balance	3,117,668	2,687,134	3,577,385	2,591,189	2,113,039
	Net Position - Beginning	6,137,645	6,516,574	6,516,574	6,516,574	6,753,130
	Net Position - Ending	6,516,574	6,937,487	6,976,290	6,753,130	7,000,942
	Fixed Assets - Vehicles & Shop Equipment Only	5,509,583	6,858,713	5,509,583	6,237,003	7,312,482
	Percentage Cash to Vehicle and Shop Equipment Replacement Value Target = 33% to 38%	57%	39%	65%	42%	29%

**CITY OF ZEELAND
FEES AND CHARGES
July 1, 2026 through June 30, 2027**

Dept	Description	2025/2026		Proposed 2026/2027		Additional Conditions
		Resident	Non-Resident	Resident	Non-Resident	
CEMETERY						
	Building Rental	150.00	150.00	150.00	150.00	
	Burials					
	Adult Burial	450.00	800.00	550.00	800.00	
	Baby Burial in Adult Plot	200.00	300.00	200.00	300.00	
	Babyland Grave & Burial	150.00	800.00	150.00	800.00	
	Burial Cremains	150.00	225.00	200.00	275.00	
	Burials after 3:30 PM (Additional fee)	200.00	200.00	300.00	300.00	
	Saturday Burial (Additional fee)	200.00	200.00	300.00	300.00	
	Disinterment					
	Disinterment	500.00	750.00	500.00	750.00	
	Disinterment & Reinterment	750.00	1,125.00	750.00	1,125.00	
	Disinterment of Cremains	300.00	450.00	300.00	450.00	
	2nd Opening - Weekday	50.00	50.00	50.00	50.00	
	2nd Opening - Weekend	100.00	100.00	100.00	100.00	
	Grave Site					
	Adult Grave	350.00	2,000.00	450.00	2,000.00	
	Columbarium Niche	550.00	1,700.00	650.00	1,800.00	
	Transfer Fee	25.00	25.00	25.00	25.00	
PARKS						
	Lawrence Park - Per Day					
	Pavilion Rent	150.00		150.00		
	Bowl Rent	150.00		150.00		
	Pavilion & Bowl Combined Rent	300.00		300.00		
	Security Deposit	Equal to Rental Fee		Equal to Rental Fee		Refundable
	Vande Luyster Square - Per Day					
	Gazebo Rent	35.00		35.00		
	Security Deposit	Equal to Rental Fee		Equal to Rental Fee		Refundable
	Note:					
	Churches and Non-Profits may rent once per month with no rental fee					
	City Employees charged rent at 50% public fee					
	Security Deposits not waived or discounted					
STORM SEWER						
	Connection Inspection	50.00		50.00		
	Connection Permit	25.00		25.00		
	Frontage Costs	40.00		40.00		Per Foot (If applicable)
STREETS						
	Street Cut / ROW Permit	25.00		25.00		

PUBLIC RELATIONS

General Fund Activity 267

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Operating Costs	\$ 59,976	\$ 67,500	\$ 68,500	\$ 69,500	
Capital Outlay	-	-	-	-	
Total	\$ 59,976	\$ 67,500	\$ 68,500	\$ 69,500	2.96%

This activity accounts for promotional activity, other than marketing, of the City as a whole including such things as the Mayor’s Coffee, contributions to special events within the City and other promotional gifts.

The expenses accounted for in this budget are outlined below. In total, the Public Relations budget for Fiscal Year 2026-2027 is \$61,000.

Community Promotion

Mayor’s Holiday Coffee	\$ 500
Promotional Gifts	\$ 500
ASCAP Music License	\$ 340
BMI (Broadcast Music Inc)	\$ 310
Pumpkinfest Parade Candy, Shirts, etc.	\$ 500
Christmas Parade Candy, Shirts, etc.	\$ 500
Community Foundation Gala	\$ 750
Miscellaneous	\$ 500
Downtown Trick or Treat	\$ 500

Donations

Zeeland Historical Society	\$ 12,600
Pumpkin Festival	\$ 7,000
Outdoor Discovery/Macatawa Greenway	\$ 5,000
Project Clarity	\$ 10,000
Arts Council	\$ 2,500
4 th July Fireworks	\$ 1,342
Tulip Time Festival	\$ 500
Neighborhood Connections	\$ 5,000
Community Enhancement Framework	\$ 6,775
Lakeshore Leadership Council	\$ 5,000

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 267: PUBLIC RELATIONS						
101-267-880.000	Community Promotion	4,606	5,000	2,717	5,000	5,000
101-267-880.002	Donations	52,013	60,000	48,794	60,000	61,000
101-267-880.003	Citizens Academy	3,357	2,500	-	3,500	3,500
Totals for Dept 267-PUBLIC RELATIONS		59,975	67,500	51,511	68,500	69,500
880.002	Outdoor Discovery Center Macatawa Greenway					
	Project Clarity					
	Zeeland Historical Society					
	Pumpkinfest					
	Arts Council					
	Neighborhood Connections					
	Community Enhancement Framework					
	Tulip Time					
	Lakeshore Leadership Council					
	MACC 4th of July Fireworks					

CITY MANAGER

General Fund Activity 172

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 225,392	\$ 226,649	\$ 226,648	\$ 242,349	
Operating Costs	13,619	18,798	16,519	18,056	
Capital Outlay	-	-	-	-	
Total	\$ 239,011	\$ 245,447	\$ 243,167	\$ 260,405	6.09%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		1.25		1.25	
Part Time Positions		-		-	
Full-Time Equivalents		1.25		1.25	0.00%

This activity accounts for operations associated with the City’s Chief Administrative Officer - the City Manager. In this capacity, the City Manager, with the assistance of a full-time Administrative Assistant, is responsible to manage the City’s departments, administer the budget, monitor purchasing, act as the personnel director, be a liaison between City Council and City residents, be pro-active in intergovernmental relations, implement City Council policies and provide continuity in the planning and implementation of overall municipal projects and services.

The City Manager Activity accounts for two full-time positions. Seventy-five percent of the City Manager’s wage and fifty percent of the City Manager’s Administrative Assistant wage is budgeted within this activity.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 172: CITY MANAGER						
101-172-702.000	Wages/Full-Time	166,996	167,887	83,318	167,887	180,924
101-172-710.000	Wages/Longevity Pay	1,438	1,563	1,562	1,562	1,875
101-172-713.000	Performance Incentive	1,627	1,679	-	1,679	1,809
101-172-715.000	Employer FICA Contributions	12,621	13,091	5,917	13,091	14,123
101-172-716.000	Employee Insurances	21,493	22,003	10,911	22,003	21,678
101-172-717.001	Employee Retirement - DC	16,875	17,113	8,457	17,113	18,461
101-172-718.000	Workers Comp Insurance	1,653	599	182	599	683
101-172-722.000	Retiree Health Savings Plan	2,689	2,714	1,346	2,714	2,796
101-172-730.000	General Office Supplies	2,193	2,500	1,210	2,500	2,500
101-172-820.000	Contractual Services-Other	-	400	-	400	400
101-172-826.000	City Attorney-Legal Fees	-	200	-	200	200
101-172-826.001	Labor Attorney-Legal Fees	-	200	-	200	200
101-172-828.000	Membership, Dues, & Subscriptions	1,825	2,100	1,737	2,100	2,100
101-172-861.000	Travel & Training	1,613	5,000	277	2,500	5,000
101-172-940.000	Rentals	7,000	7,350	3,675	7,350	6,350
101-172-955.000	Internal Meetings	396	500	89	500	500
101-172-956.000	Miscellaneous	60	-	60	150	150
101-172-958.000	Insurance - Property, Liability, E & O	532	548	619	619	656
Totals for Dept 172-CITY MANAGER		239,011	245,446	119,360	243,167	260,404

FINANCE & TAX ADMINISTRATION

General Fund Activity 191

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Personnel Services	\$ 177,000	\$ 191,488	\$ 191,488	\$ 223,477	
Operating Costs	47,028	40,413	65,287	46,687	
Capital Outlay	2,800	-	2,600	-	
Total	\$ 226,828	\$ 231,901	\$ 259,375	\$ 270,164	16.50%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		1.41		1.51	
Part Time Positions		-		-	
Full-Time Equivalents		1.41		1.51	7.09%

The finance and tax administration department provides accounting support for twenty-seven individual funds under the guidelines of the city charter, state uniform accounting regulations and generally accepted accounting principles. The department is responsible for tax billing, receipting, banking, disbursing and investing all City funds.

The department is also responsible for all accounting functions including payroll and benefits, accounts payable and receivable, debt management, fixed asset accounting and financial reporting. Staff duties are impacted by activity in all funds, therefore wages are distributed to major funds according to time spent.

The City pools cash resources of the various funds in order to facilitate the management of cash. Sufficient liquidity is maintained to meet current operating requirements with the balance invested. All funds, whether liquid or invested, are earning interest at all times. The investment policy adopted by the City in accordance with Public Act 196 of 1997 has authorized investment in all vehicles listed within State statutory authority. Currently, investments include public fund pools, commercial paper, certificates of deposits, municipal bonds, and federal agency obligations.

In addition to City taxes, we bill and disperse taxes for the West Michigan Airport Authority, Zeeland Public Schools, the State Education Fund, Ottawa County, and the Intermediate School District. In fact, City taxes account for just 25% of the total taxes billed and receipted. Education taxes total 65% and county taxes total 10%.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 191: FINANCE & TAX ADMINISTRATION						
101-191-702.000	Wages/Full-Time	128,595	136,906	67,673	136,906	161,887
101-191-710.000	Wages/Longevity Pay	250	375	375	375	800
101-191-713.000	Performance Incentive	1,052	1,369	-	1,369	1,619
101-191-715.000	Employer FICA Contributions	9,424	10,607	4,986	10,607	12,569
101-191-716.000	Employee Insurances	22,570	24,819	12,273	24,819	26,186
101-191-717.001	Employee Retirement - DC	10,909	13,865	6,797	13,865	16,431
101-191-718.000	Workers Comp Insurance	1,376	485	148	485	608
101-191-722.000	Retiree Health Savings Plan	2,824	3,062	1,514	3,062	3,377
101-191-730.000	General Office Supplies	5,261	4,000	2,346	4,000	4,000
101-191-808.000	Independent Audit	13,753	15,000	11,911	14,054	16,000
101-191-820.000	Contractual Services - Other	20,454	5,000	30,390	30,650	5,000
101-191-820.008	Credit Card Fees	3,696	3,000	3,654	7,500	7,500
101-191-826.000	City Attorney-Legal Fees	1,189	500	398	1,000	1,000
101-191-828.000	Memberships, Dues, & Subscriptions	851	1,100	543	1,100	1,000
101-191-861.000	Travel & Training	172	5,000	-	2,500	5,000
101-191-900.000	Printing and Publishing	-	100	-	-	100
101-191-956.000	Miscellaneous	86	100	139	250	250
101-191-958.000	Insurance - Property, Liability, E & O	1,566	1,613	1,733	1,733	1,837
101-191-965.000	Property Tax Refund- Prior Year	-	5,000	-	2,500	5,000
101-191-970.000	Capital Outlay	2,800	-	-	2,600	-
Totals for Dept 191-FINANCE & TAXATION		226,829	231,900	144,880	259,375	270,164

DATA PROCESSING and GENERAL SERVICES

General Fund Activity 228 & 268

Data Processing – Activity 228

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Operating Costs	\$ 286,494	\$ 410,040	\$ 410,467	\$ 421,126	
Capital Outlay	-	-	-	-	
Total	\$ 286,494	\$ 410,040	\$ 410,467	\$ 421,126	2.70%

Traditionally, the data processing activity was the cost center for all centralized computer network and technology within the City’s governmental funds. Network server maintenance, technical consultants, and other general maintenance on the network and workstations were operating costs budgeted in this activity, and capital outlay improvements included server and network upgrades. In Fiscal Year 2022, the City implemented an Information Technology Internal Service Fund, and the budgeted expenditures in this Fiscal Year are charges for the use of resources from this fund.

General Services – Activity 268

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Operating Costs	\$ 159,050	\$ 167,500	\$ 167,500	\$ 182,500	
Capital Outlay	-	-	-	-	
Total	\$ 159,050	\$ 167,500	\$ 167,500	\$ 182,500	8.96%

This activity is the cost center for all general fund shared services that are not apportioned to individual activities. These include postage, postage meter fees and building maintenance (rental fees) for City Hall.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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: DATA PROCESSING						
101-228-814.101	Computer Service - Internal (Fixed Fee)	204,462	241,790	120,895	241,602	264,299
101-228-814.102	Computer Service - Internal (Billable)	75,389	77,125	56,211	93,940	156,827
101-228-814.103	Computer Service - Internal (Capital)	6,643	91,125	-	74,925	-
Totals for Dept 228-DATA PROCESSING		286,494	410,040	177,106	410,467	421,126
Dept 268: GENERAL SERVICES						
101-268-729.000	Postage	7,012	15,000	6,101	15,000	15,000
101-268-940.001	Building Rental	150,000	150,000	75,000	150,000	165,000
101-268-956.000	Miscellaneous	2,038	2,500	429	2,500	2,500
Totals for Dept 268-GENERAL SERVICES		159,050	167,500	81,531	167,500	182,500

DEBT SERVICE

General Fund Activity 905

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Debt Principal	\$ 140,000	\$ 140,000	\$ 140,000	-	
Interest & Fees	5,250	1,750	1,750	-	
Total	\$ 145,250	\$ 141,750	\$ 141,750	-	-100.00%

In January of 2006, the City sold \$2,100,000 in Limited Tax General Obligation (LTGO) Capital Improvement bonds to acquire land, construct, furnish and equip a street maintenance facility. That facility opened in October of 2007 and has allowed greater care and efficiencies in maintaining our streets and equipment. In 2015 the bonds were refunded to take advantage of current interest rates. Isabella Bank offered the winning bid with interest rate savings of \$109,284 over the remaining life of the bond.

The bonds will be paid over twenty years with a final payment in October of 2025 and are a “first budget obligation.”

The debt principal payment is \$140,000 and interest is \$1,750. Millage was not increased to finance the debt. It is our intention that this will continue to be the case.

The principal balance was paid off in October of 2025.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 101: GENERAL 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 905: Debt Service						
101-905-991.000	Debt Service Principal	140,000	140,000	140,000	140,000	-
101-905-994.000	Debt Service Interest	5,250	1,750	1,750	1,750	-
Totals for Dept 905-Debt Service		145,250	141,750	141,750	141,750	-

WEST MICHIGAN AIRPORT AUTHORITY FUND

Fund 295

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Tax Capture	\$ 90,381	\$ 70,891	\$ 69,681	\$ 75,198	
Capital Outlay	-	-	-	-	
Total	\$ 90,381	\$ 70,891	\$ 69,681	\$ 75,198	6.08%

Pursuant to Act 206 of the Public Acts of 1957, the City of Zeeland on January 15, 2007 adopted a Resolution and an Agreement to form the West Michigan Airport Authority with Holland Charter Township, City of Holland, and Park Township for the operation of Tulip City Airport.

The majority of electors of the City, on Tuesday, May 6, 2008 first approved an increase of 1/10th of a mill (\$.10) for a period of five (5) years, for the purposes of supporting the capital activities and operations of the Tulip City Airport by the West Michigan Airport Authority. In November 2012, the voters approved a five-year renewal of the millage, and in November of 2017 voters approved a ten-year renewal of the millage. Due to a Headlee Rollback in tax year 2021, the millage rate levied for the West Michigan Airport Authority will be .0993 mills.

This Special Revenue Fund is for the purpose of recording the tax received from the 1/10th mill levied on all taxable property within the City of Zeeland, and the related expenditure of turning the tax revenue over to the West Michigan Airport Authority. The projected tax revenue is \$75,198.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 295: WEST MICHIGAN AIRPORT AUTHORITY
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						
295-000-402.000	Property Taxes - Current	56,591	58,770	57,635	57,635	62,995
295-000-411.000	Property Taxes - Prior Years	9	-	-	-	-
295-000-437.000	IFT Property Taxes - Current	1,328	1,631	1,746	1,746	1,713
295-000-699.259	Transfers In - 259	32,452	10,490	10,300	10,300	10,490
<u>Totals for Dept 000-GENERAL</u>		<u>90,381</u>	<u>70,891</u>	<u>69,681</u>	<u>69,681</u>	<u>75,198</u>
TOTAL ESTIMATED REVENUES		90,381	70,891	69,681	69,681	75,198
APPROPRIATIONS						
Dept 595: AIRPORT AUTHORITY ACTIVITY						
295-595-831.000	W. Mich Airport Authority Tax Collection	90,381	70,891	69,681	69,681	75,198
<u>Totals for Dept 595-AIRPORT AUTHORITY ACTIVITY</u>		<u>90,381</u>	<u>70,891</u>	<u>69,681</u>	<u>69,681</u>	<u>75,198</u>
TOTAL APPROPRIATIONS		90,381	70,891	69,681	69,681	75,198
NET OF REVENUES/APPROPRIATIONS - FUND 295		-	-	-	-	-
Fund Balance - Beginning		-	-	-	-	-
Fund Balance - Ending		-	-	-	-	-

BROWNFIELD DEVELOPMENT AUTHORITY
Local Site Remediation Revolving Fund

Fund 243

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Operating Costs	\$ 36,627	\$ 30,000	\$ 15,000	\$ 7,500	
Capital Outlay	370,867	-	6,000	2,500	
Total	\$ 407,494	\$ 30,000	\$ 21,000	\$ 10,000	-66.67%

The City’s Brownfield Plan was adopted on April 17, 2003 and amended several times, most recently in 2023 to promote the revitalization of environmentally impacted areas within the City, in accordance with Public Act 381 of 1996. There are currently six site specific projects included in the Plan:

- Mead Johnson & Company, 725 East Main Street, redevelopment of brownfield to replace and house existing dryers.
- GS Properties, L.L.C., 59 West Washington Street, redevelopment of brownfield to clear property and construct a new retail center.
- ILH, LLC (Innotec), 201 and 233 West Washington Street, redevelopment of brownfield to improve vacant industrial sites.
- GDP – Zeeland LLC (Sligh Building), 349, 341, 333, 331, 323, and 405 East Main Avenue, redevelopment of brownfield to construct mixed use development. GDP – Zeeland, LLC will begin to capture taxes in 2033 after the expiration of their PA210 Tax Abatement which will expire in 2032.
- 16 South Elm Street, LLC (Former Zeeland Record Building), 16 South Elm Street, redevelopment of brownfield to construct an office building. 16 South Elm Street, LLC will begin to capture taxes in 2035 after the expiration of their PA210 Tax Abatement which will expire in 2034.
- 17 East Main, LLC – 17 E Main Ave – Redevelopment of brownfield site to construct a new mixed use development including 8,933 square feet of main floor commercial space and a total 22 residential apartments on the second and third floors. 17 East Main, LLC will begin to capture taxes in 2035 after the expiration of their PA210 Tax Abatement, which will expire at the end of 2034.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 243: BROWNFIELD DEVELOPMENT AUTHORITY
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						
243-000-588.000	Ottawa County Grant	3,000	-	-	-	-
243-000-635.000	Brownfield Application Fee	-	-	-	1,000	-
243-000-665.001	Interest Earnings - Investment	2,787	5,000	136	300	300
243-000-673.000	Sale of Fixed Assets	15,000	-	-	-	-
243-000-699.101	Transfer In From General Fund	-	25,000	25,000	25,000	25,000
243-000-699.494	Transfer In from Downtown Vision Fund	200,000	-	-	-	-
Totals for Dept 000-GENERAL		220,787	30,000	25,136	26,300	25,300
TOTAL ESTIMATED REVENUES		220,787	30,000	25,136	26,300	25,300
APPROPRIATIONS						
Dept 728: ECONOMIC DEVELOPMENT ACTIVITY						
243-728-820.000	Contractual Services - Other	36,627	30,000	2,103	15,000	7,500
243-728-970.020	Land Acquisition	370,867	-	4,390	6,000	2,500
Totals for Dept 278-ECONOMIC DEVELOPMENT ACTIVITY		407,494	30,000	6,492	21,000	10,000
TOTAL APPROPRIATIONS		407,494	30,000	6,492	21,000	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 243		(186,707)	-	18,644	5,300	15,300
Fund Balance - Beginning		191,183	4,475	4,475	4,475	9,775
Fund Balance - Ending		4,475	4,475	23,119	9,775	25,075

LEGAL CONTINGENCY FUND

Fund 257

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Operating Costs	\$ -	\$ -	\$ 20,000	\$ 10,000	
Capital Outlay	-	-	-	-	
Transfers Out	-	-	-	-	
Total	\$ -	\$ -	\$ 20,000	\$ 10,000	0.00%

This special revenue fund, established in fiscal year 1998-99, accounts for lawsuits or other legal situations the City may at one time or another be involved with that are generally outside normal day-to-day affairs. In FY 98-99 the General Fund transferred \$25,000 into the fund and collected a one-time \$170,000 administration fee as part of a settlement in a tax lawsuit.

During fiscal years 2003-04 and 2004-05 the City incurred expenditures due to special legal counsel for the Mirant bankruptcy and for repairs to a home on Alpine. A supplemental transfer of \$60,000 from the General Fund was subsequently made in 2003-04 to assist covering the legal fees incurred during the Mirant bankruptcy.

In fiscal years 2014-15, 2015-16, and 2016-17, the City's largest tax-payer filed a tax appeal with the Michigan Tax Tribunal (MTT). In March of 2017, the City settled this tax appeal.

In fiscal years 2019-20 and 2020-21, the City expended funds to defend its zoning designations.

In fiscal year 2024-25 there were budgeted expenditures for the defense of a tax appeal with one of the City's largest taxpayers.

In fiscal year 2026-27 there are budgeted expenditures for pending litigation for property access issues.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 257: LEGAL CONTINGENCY 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						
257-000-665.001	Interest Earnings - Investment	24,889	10,000	7,068	10,000	10,000
Totals for Dept 000-GENERAL		24,889	10,000	7,068	10,000	10,000
TOTAL ESTIMATED REVENUES		24,889	10,000	7,068	10,000	10,000
APPROPRIATIONS						
Dept 211: TAX APPEALS						
257-211-820.000	Contractual Services - Other	-	-	-	-	-
257-211-826.000	Legal Fees	-	-	4,177	20,000	10,000
Totals for Dept 211-TAX APPEALS		-	-	4,177	20,000	10,000
Dept 701: PLANNING COMMISSION						
257-701-826.000	City Attorney - Legal Fees	-	-	-	-	-
Totals for Dept 701 - PLANNING COMMISSION		-	-	-	-	-
TOTAL APPROPRIATIONS		-	-	4,177	20,000	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 257		24,889	10,000	2,891	(10,000)	-
Fund Balance - Beginning		466,241	491,130	491,130	491,130	481,130
Fund Balance - Ending		491,130	501,130	494,021	481,130	481,130

HEALTH FUND

Fund 677

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Operating Costs	\$ 1,713,814	\$ 1,939,272	\$ 1,714,990	\$ 1,987,891	
Transfers Out	-	-	-	-	
Total	\$ 1,713,814	\$ 1,939,272	\$ 1,714,990	\$ 1,987,891	2.51%

The Health Fund was originally established for the purposes of accounting for the City's Self-Funded Health Insurance Plan. The City has since gone away from a self-funded insurance plan, but the fund still remains to account for all employee-related insurance costs including health, dental, life, and long-term disability insurance. This fund charges each activity for its respective use of employee-related insurance, and subsequently pays all associated costs out of this fund.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 677: HEALTH 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						
677-000-665.001	Interest Earnings - Investment	16,126	10,000	5,564	10,000	10,000
677-000-677.001	Deposits from the City	1,321,132	1,443,364	720,832	1,389,708	1,422,434
677-000-677.006	FSA Forfeiture	1,000	-	-	-	-
677-000-680.000	Cobra Payments to City	-	-	740	740	-
677-000-681.000	MissionSquare Retiree Health Ins. Reimbursement	89,400	96,950	48,480	96,950	67,750
677-000-683.000	Retiree Payments	40,717	45,236	16,692	29,603	28,064
677-000-684.000	Employee Contributions to Insurance	236,772	231,970	133,973	299,198	355,876
Totals for Dept 000-GENERAL		1,705,147	1,827,520	926,281	1,826,199	1,884,124
TOTAL ESTIMATED REVENUES		1,705,147	1,827,520	926,281	1,826,199	1,884,124
Dept 225: HEALTH CARE						
677-225-708.000	Cash-in-Lieu of Insurance	3,753	4,000	2,958	7,266	10,000
677-225-715.000	Employer FICA Contributions	287	306	226	556	765
677-225-716.002	Employee - HSA Deposits	84,919	97,000	1,639	87,000	95,485
677-225-724.000	Retiree Medicare Insurance	102,882	120,319	44,654	78,763	76,939
677-225-724.010	Dental Insurance Premium	96,415	107,850	53,847	93,847	100,728
677-225-724.011	Life & Accidental Insurance	57,646	51,089	27,311	54,701	51,756
677-225-724.012	Employee Health Insurance	1,353,666	1,539,108	774,084	1,372,749	1,632,218
677-225-820.000	Contractual Services - Other	2,629	7,500	116	7,800	7,500
677-225-820.004	On-Site Wellness LLC	11,524	12,000	5,400	12,000	12,000
677-225-961.000	Retiree Health Savings Excise Tax	93	100	115	308	500
Totals for Dept 225-HEALTH CARE EXPENSES		1,713,814	1,939,272	910,351	1,714,990	1,987,891
TOTAL APPROPRIATIONS		1,713,814	1,939,272	910,351	1,714,990	1,987,891
NET OF REVENUES/APPROPRIATIONS - FUND 677		(8,667)	(111,752)	15,930	111,209	(103,767)
Fund Balance - Beginning		397,292	388,625	388,625	388,625	499,834
Fund Balance - Ending		388,625	276,873	404,555	499,834	396,067

OTHER POST-EMPLOYMENT BENEFIT (OPEB) FUND

Fund 737

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Operating Costs	\$ 91,956	\$ 99,450	\$ 99,644	\$ 70,450	
Capital Outlay	-	-	-	-	
Total	\$ 91,956	\$ 99,450	\$ 99,644	\$ 70,450	-29.30%

The Other Post-Employment Benefit (OPEB) Fund was established for the sole purpose of being a custodian of the assets for retirement health insurance benefits for their retirees and beneficiaries. Expenditures of the OPEB Fund include administrative fees and distributions from the fund to the Health Insurance Fund to pay for these retiree health insurance benefits.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 737: EMPLOYEE HEALTH CARE TRUST
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						
737-000-665.001	Interest Earnings - Investment	271,697	135,584	120,570	135,584	125,250
Totals for Dept 000-GENERAL		271,697	135,584	120,570	135,584	125,250
TOTAL ESTIMATED REVENUES		271,697	135,584	120,570	135,584	125,250
Dept 255: PENSION EXPENSE						
737-255-820.008	Administrative Fees	2,556	2,500	651	2,694	2,700
737-255-875.000	RHSA Distributions from EIP Trust	89,400	96,950	24,240	96,950	67,750
Totals for Dept 255-PENSION EXPENSES		91,956	99,450	24,891	99,644	70,450
TOTAL APPROPRIATIONS		91,956	99,450	24,891	99,644	70,450
NET OF REVENUES/APPROPRIATIONS - FUND 737		179,740	36,134	95,679	35,940	54,800
Fund Balance - Beginning		2,500,041	2,679,781	2,679,781	2,679,781	2,715,721
Fund Balance - Ending		2,679,781	2,715,915	2,775,460	2,715,721	2,770,521

PENSION FUND

Fund 731

	FY 24-25	FY 25-26	FY 25-26	FY 26-27	% Change
Financial Summary	Actual	Budget	Projected	Budget	From FY 25-26
Operating Costs	\$ 827,204	\$ 864,000	\$ 808,330	\$ 823,000	
Capital Outlay	-	-	-	-	
Total	\$ 827,204	\$ 864,000	\$ 808,330	\$ 823,000	-4.75%

The Pension Fund is a Trust Fund established for the sole purpose of providing retirement benefits to retirees and beneficiaries. Expenditures of the Pension Fund include investment advisor, actuary, legal fees, benefit payments to retirees, and fiduciary insurance. This fund encompasses the activities in support of the Defined Benefit Pension Plan.

The City is a member of the Michigan Association of Public Employee Retirement Systems, MAPERS, who offer education training and legislative updates to trustees of Public Employee Retirement Systems within the State of Michigan.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 731: PENSION 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						
731-000-665.001	Interest Earnings - Investment	598,464	100,000	106,108	100,000	100,000
731-000-666.000	Market Value Adjustments	462,257	533,685	527,728	533,685	516,000
731-000-677.001	Employer Contributions	19,813	-	-	-	-
731-000-677.005	Employee Contributions	2,103	2,300	1,238	2,476	2,600
Totals for Dept 000-GENERAL		1,082,637	635,985	635,074	636,161	618,600
TOTAL ESTIMATED REVENUES		1,082,637	635,985	635,074	636,161	618,600
APPROPRIATIONS						
Dept 255: PENSION FUND ACTIVITY						
731-255-820.005	Consulting & Actuary Fees	41,476	43,000	26,228	41,628	43,000
731-255-820.008	Administrative Fees	9,523	10,000	5,105	10,210	10,500
731-255-826.000	Legal Fees	-	1,000	-	-	1,000
731-255-874.000	Benefit Payments to Retirees	766,976	800,000	310,039	744,443	756,000
731-255-958.000	Fiduciary Insurance	9,229	10,000	12,049	12,049	12,500
Totals for Dept 255 Pension Fund Activity		827,204	864,000	353,421	808,330	823,000
TOTAL APPROPRIATIONS		827,204	864,000	353,421	808,330	823,000
NET OF REVENUES/APPROPRIATIONS - FUND 731		255,433	(228,015)	281,653	(172,169)	(204,400)
Fund Balance - Beginning		10,951,904	11,207,337	11,207,337	11,207,337	11,035,168
Fund Balance - Ending		11,207,337	10,979,322	11,488,990	11,035,168	10,830,768