

CITY COUNCIL BUDGET REVIEW SCHEDULE

Tuesday, March 31, 2026

5:30 – 5:40 p.m. Tim Klunder	Previous night follow-up
5:40 – 5:45 p.m. Melanie Hellenthal	Personnel Administration
5:45 – 5:55 p.m. Kristi Deverney	Governing Body & Mayor City Clerk Elections
5:55 – 6:10 p.m. Tim Maday	Board of Review Assessor Building & Zoning Planning Commission Zoning Board of Appeals Const. Board of Appeals
6:10 – 6:25 p.m. Tim Maloney	Information Technology
6:25 – 6:40 p.m. Mitch Harsevoort	Fire/Rescue
6:40 – 6:55 p.m. Amanda Hanson	Community Center Library Library Endowment
6:55 – 7:10 p.m.	Break
7:10 – 8:20 p.m. Kevin Plockmeyer/ Tim Klunder	Capital Projects Cemetery Perpetual Care Park Improvement Fund Street Construction Fund City Building Fund Downtown Vision Fund Snowmelt Fund Snowmelt Operations & Maintenance BL 196 Crossing Fund
8:20 – 9:00 p.m. Kevin Plockmeyer/ Tim Klunder	Closing Items Transfers from General Fund Personal Property Tax Stabilization Fund Unallocated & Contingencies Wage & Benefits Review Final Questions and Adjourn

PERSONNEL ADMINISTRATION

General Fund Activity 270

	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	\$ 31,667	\$ 68,383	\$ 49,280	\$ 43,506	
Operating Costs	35,841	43,500	22,509	27,537	
Capital Outlay	-	46,000	25,000	25,000	
Total	\$ 67,508	\$ 157,883	\$ 96,789	\$ 96,043	-39.17%
Personnel Summary	Budget		Budget		% Change
Full-Time Equivalents		0.73		0.53	-27.40%

In accordance with Ordinance Nos. 394 and 616, the City Manager serves as the Personnel Director. Responsibilities include the maintenance of a comprehensive personnel program, monitoring of compliance with personnel policies and procedures, negotiation and administration of labor contracts, administration of a comprehensive wage and fringe benefit program as well as the overall coordination of personnel activities with employees, department heads and the City Council.

Thirty-three (33) out of eighty-one (81) full-time employees are represented by labor unions. Eight (8) employees of the police department are represented by the Police Officers Labor Council (POLC). Four (4) employees of the clean water department and eighteen (21) employees of the electric and water utilities are represented by the Utility Workers Union of America (AFL-CIO).

Membership for Lakeshore Human Resources Management Association (LHRMA) is included in this budget.

Estimated Medical Exams are included taking into consideration an estimate of 12 DOT physicals for FY2026/FY2027.

Research into a new Employee Data Base (HRIS System) is included in the budget as the current system is limited and outdated. Human Resource is looking to improve on our current system in FY2025/2026.

Personnel administration is being performed at this time by the City Manager and Human Resource Specialist. 66% Human Resource Specialist wages are allocated to this function and the remaining 34% are allocated to the BPW.

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 270: PERSONNEL ADMINISTRATION						
101-270-702.000	Wages/Full-Time	21,653	44,972	6,581	6,927	-
101-270-703.000	Wages/Part-Time	126	-	11,597	37,112	39,877
101-270-710.000	Wages/Longevity Pay	245	245	-	-	-
101-270-713.000	Performance Incentive	222	450	-	450	399
101-270-715.000	Employer FICA Contributions	1,577	3,520	1,359	3,403	3,081
101-270-716.000	Employee Insurances	5,115	12,849	743	743	-
101-270-717.001	Employee Retirement - DC	1,863	4,601	392	392	-
101-270-718.000	Workers Comp Insurance	226	161	49	161	149
101-270-722.000	Retiree Health Savings Plan	640	1,585	92	92	-
101-270-730.000	General Office Supplies	387	600	58	350	600
101-270-740.002	Employee Engagement Committee	90	500	-	-	200
101-270-820.000	Contractual Services - Other	25,709	20,000	8,813	13,696	12,662
101-270-821.000	Medical Exams	3,506	4,500	2,488	4,488	4,500
101-270-826.000	City Attorney-Legal Fees	308	500	-	-	300
101-270-826.001	Labor Attorney-Legal Fees	3,846	15,000	145	2,900	8,000
101-270-828.000	Memberships, Dues, & Subscriptions	-	300	-	375	375
101-270-861.000	Travel & Training	1,080	1,300	-	400	600
101-270-900.000	Printing & Publishing	401	500	-	-	-
101-270-955.000	Internal Meetings	514	300	-	300	300
101-270-970.000	Capital Outlay	-	46,000	-	25,000	25,000
Totals for Dept 270-PERSONNEL ADMINISTRATION		67,509	157,883	32,316	96,789	96,043

970

HRIS System

GOVERNING BODY

General Fund Activity 101 & 171

	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	\$ 30,404	\$ 32,652	\$ 33,459	\$ 32,655	
Operating Costs	60,340	63,747	68,323	67,055	
Capital Outlay	-	-	-	-	
Total	\$ 90,744	\$ 96,399	\$ 101,782	\$ 99,710	3.43%
Personnel Summary	Budget		Budget		% Change
Part Time Positions		7		7	
Total Positions		7		7	0.00%

The Mayor and City Council members are responsible for legislative and broad policy decisions for the City of Zeeland. Additionally, the Council sets the goals and provides direction to the City Manager regarding the programs and activities determined to be in the best interest of the City.

Primary expenses in this activity are membership dues in the Michigan Municipal League, Michigan West Coast Chamber of Commerce, Macatawa Area Coordinating Council, West Michigan Strategic Alliance and Ottawa County Municipalities Association. Other primary expenses are for the printing and publishing of Council minutes, adopted ordinances and legal notices; and travel and training expenses for Mayor and Council members to attend conferences and workshops.

Current salaries and expense allowances for the offices of Mayor, Mayor Pro-Tem and Council members are as follows:

<u>Office</u>	<u>Annual</u>	<u>Per Diem</u>
Mayor	\$4,502	\$110/day; (no max)
Mayor Pro-Tem	\$2,251	\$90/day; max. \$720
Council Members	\$1,970	\$90/day; max. \$720

In addition to the current salaries and per diem, each elected official receives \$50 per regular City Council meeting attended.

Under the City Charter, the Local Officers Compensation Commission is required to meet every odd year. The Commission will be meeting again in September 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
APPROPRIATIONS						
Dept 101: GOVERNING BODY						
101-101-703.000	Wages/Part-Time	19,272	19,000	9,650	19,500	19,000
101-101-715.000	Employer FICA Contributions	1,502	1,454	752	1,492	1,454
101-101-718.000	Workers Comp Insurance	189	36	11	36	38
101-101-725.000	Fees and Per Diem	360	2,500	180	2,500	2,500
101-101-730.000	General Office Supplies	222	300	70	300	300
101-101-820.000	Contractual Services - Other	-	200	-	200	200
101-101-826.000	City Attorney-Legal Fees	29,976	30,000	11,993	30,000	30,000
101-101-828.000	Memberships, Dues, & Subscriptions	4,656	7,500	10,608	12,000	12,000
101-101-861.000	Travel & Training	2,887	3,000	367	3,000	3,000
101-101-900.000	Printing & Publishing	4,825	5,000	932	5,000	5,000
101-101-955.000	Internal Meetings	4,703	4,200	1,118	4,200	4,200
101-101-958.000	Insurance - Property, Liability, E & O	1,065	1,118	1,184	1,184	1,255
Totals for Dept 101-GOVERNING BODY		69,658	74,308	36,865	79,412	78,947
Dept 171: MAYOR						
101-171-703.000	Wages/Part-Time	5,676	5,250	3,596	5,500	5,250
101-171-715.000	Employer FICA Contributions	642	402	358	421	402
101-171-718.000	Workers Comp Insurance	52	10	3	10	11
101-171-725.000	Fees and Per Diem	2,711	4,000	1,084	4,000	4,000
101-171-730.000	General Office Supplies	-	100	-	100	100
101-171-820.000	Contractual Services-Other	-	50	-	50	50
101-171-828.000	Memberships, Dues, & Subscriptions	110	300	-	300	300
101-171-861.000	Travel & Training	4,072	4,000	1,082	4,000	4,200
101-171-940.000	Rentals	7,000	7,350	3,675	7,350	5,800
101-171-955.000	Internal Meetings	654	400	270	400	400
101-171-956.000	Miscellaneous	-	50	-	50	50
101-171-958.000	Insurance - Property, Liability, E & O	170	179	189	189	200
Totals for Dept 171-CHIEF EXECUTIVE, MAYOR		21,087	22,090	10,258	22,370	20,762
TOTAL GOVERNING BODY & MAYOR		90,745	96,398	47,122	101,782	99,709

CLERK

General Fund Activity 215

	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	\$ 146,823	\$ 155,757	\$ 147,912	\$ 199,302	
Operating Costs	13,468	18,795	18,847	20,004	
Capital Outlay	-	-	-	-	
Total	\$ 160,291	\$ 174,552	\$ 166,759	\$ 219,306	25.64%
Personnel Summary	Budget		Budget		% Change
Full Time Positions		1.47		1.90	
Part Time Positions		-		-	
Full-Time Equivalents		1.47		1.90	29.25%

The City Clerk’s office is responsible for current and accurate registration of voters; supervise and conduct all city, school, state and national elections; issue all licenses required by city ordinance; record all actions, resolutions and ordinances of the City Council; and, examine and verify all accounts and claims against the City.

The Clerk’s office performs as recording secretary for the City Council meetings as well as meetings of the Board of Public Works Commission, Personnel Committee, SARB, Local Officers Compensation Commission and the Brownfield Redevelopment Authority; compiles and transmits semi-monthly City Council agenda packets.

This budget includes contractual services for maintenance contracts for the Qualified Voter File (QVF), internet fee for the City Code and Zoning Ordinance Code and the City Clerk’s minute indexing program. City Attorney Legal fees include charges for review and processing of Act 198/Act 210/Act 255 applications. Memberships for the City Clerk and Deputy Clerk include the Michigan Municipal Clerks Association, Ottawa County Clerks Association and the cost of the Holland Sentinel subscription. Travel and training include the 3-day Michigan Municipal Clerks Annual Workshop, MMC Master Academy, Michigan Municipal League’s Annual Legislative Conference, Clerk’s Institute, MAMC Education Days and Ottawa County Clerks bi-monthly meetings. Printing and publishing include updates of the City Code and Zoning Ordinance along with legally required notices published in the Zeeland Record and Holland Sentinel.

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 215: CLERK						
101-215-702.000	Wages/Full-Time	97,612	103,303	35,566	96,578	135,992
101-215-703.000	Wages/Part-Time	535	-	21,145	21,145	-
101-215-704.000	Wages/Overtime	2,957	2,004	-	2,000	-
101-215-710.000	Wages/Longevity Pay	1,110	1,110	-	-	-
101-215-713.000	Performance Incentive	997	1,033	-	500	1,360
101-215-715.000	Employer FICA Contributions	7,358	8,177	4,193	9,197	10,507
101-215-716.000	Employee Insurances	23,608	25,875	4,687	13,122	32,950
101-215-717.001	Employee Retirement - DC	8,651	10,689	1,838	2,500	13,735
101-215-718.000	Workers Comp Insurance	1,041	374	114	374	508
101-215-722.000	Retiree Health Savings Plan	2,954	3,192	578	2,496	4,250
101-215-730.000	General Office Supplies	1,365	1,500	917	1,500	1,600
101-215-820.000	Contractual Services - Other	651	3,000	997	3,000	3,000
101-215-826.000	City Attorney-Legal Fees	6,960	10,000	338	10,000	10,000
101-215-828.000	Memberships, Dues, & Subscriptions	2,476	1,000	-	1,000	2,000
101-215-861.000	Travel & Training	613	1,000	-	1,000	1,000
101-215-900.000	Printing & Publishing	551	1,000	853	1,000	1,000
101-215-930.000	Repairs & Maintenance	-	250	-	250	250
101-215-955.000	Internal Meetings	-	150	-	150	150
101-215-958.000	Insurance - Property, Liability, E & O	852	895	947	947	1,004
Totals for Dept 215-CLERK		160,290	174,552	72,174	166,759	219,307

ELECTIONS

General Fund Activity 262

	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	\$ 3,109	\$ 5,568	\$ 5,896	\$ 34,244	
Operating Costs	17,137	17,921	25,425	20,953	
Capital Outlay	-	-	-	-	
Total	\$ 20,246	\$ 23,489	\$ 31,321	\$ 55,197	134.99%

This activity accounts for expenses to provide the level of service required by law to conduct city, school, state and national elections. Currently the City has approximately 4,520 registered voters.

This FY 2026-2027 budget provides for the following elections:

- August 2026 Primary Election
- November 2026 General Election
- May 2027 School Election (if required)

All election inspectors are required to be certified or re-certified every two (2) years. This is a 3-hour training scheduled by the County Clerk who instructs and demonstrates the duties of election inspectors required by law to be performed. Compensation is paid to the workers for these classes at their normal level of pay and mileage is reimbursed.

In even-numbered years, we are required to conduct Early Voting for nine days prior to each state and federal election, allowing any registered voter to cast their ballot before Election Day. Because we no longer have an Early Voting agreement with Ottawa County, we will be hosting Early Voting at the Howard Miller District Library for City of Zeeland voters only. Due to conducting Early Voting on our own moving forward, election wages have increased substantially. Previously, when the City of Zeeland had an agreement with Ottawa County to conduct Early Voting, our two-year agreement for 2024 to 2025 cost approximately \$9,000, as the total cost was divided among 23 jurisdictions based on registered voters. Because we are conducting Early Voting on our own this year, it will cost the City of Zeeland approximately \$25,000.

Contractual Services account for the Ottawa County Clerk’s office to perform the following tasks: 1) Tabulator/Touch Writers – Voter Assist Terminals programming; 2) setup and testing fees; 3) Test Deck preparation; 4) Ottawa County Board of Canvassers to certify the votes for each election, 5) Assistance in setup and tear-down of election equipment and 6) Early Voting setup and tear-down of election equipment.

Rental Fees are for each voting tabulator used in an election. These tabulators were purchased and are owned by the County. Currently the City has five (5) tabulators and three (3) Touch Writers - Voter Assist Terminals which allow voters with disabilities and other special needs to mark a ballot privately and independently.

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 262: ELECTIONS						
101-262-703.000	Wages/Part-Time	17,292	9,785	5,431	10,862	41,422
101-262-715.000	Employer FICA Contributions	14	749	-	-	3,169
101-262-716.000	Employee Insurances	45	-	-	-	-
101-262-717.001	Employee Retirement - DC	18	-	-	-	-
101-262-718.000	Workers Comp Insurance	98	34	10	34	153
101-262-722.000	Retiree Health Savings Plan	6	-	-	-	-
101-262-724.000	Election Reimbursement	(14,364)	(5,000)	325	(5,000)	(10,500)
101-262-730.000	General Office Supplies	3,288	2,000	221	2,000	3,000
101-262-820.000	Contractual Services - Other	5,141	8,000	2,253	8,000	8,000
101-262-826.000	City Attorney-Legal Fees	82	150	247	300	300
101-262-861.000	Travel and Training	154	800	-	800	800
101-262-900.000	Printing & Publishing	6,323	5,000	1,069	12,315	6,000
101-262-955.000	Internal Meetings	1,510	1,200	682	1,200	2,000
101-262-956.000	Miscellaneous	-	100	-	100	100
101-262-958.000	Insurance - Property, Liability, E & O	639	671	710	710	753
Totals for Dept 262-ELECTIONS		20,244	23,489	10,949	31,321	55,197

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

Dept	Description	2025/2026	Proposed		Additional Conditions
			2026/2027		
CLERK					
	Application Fees				
	Act 198 Application	750.00	750.00		
	Alcohol License (on premise)	400.00	400.00		
	Alcohol License (SDM or SDD)	250.00	250.00		
	Brownfield (w/o TIF)	1,000.00	1,000.00		
	Brownfield (w/TIF) ¹	1,000.00	1,000.00		
	EDC Application	1,250.00	1,250.00		
	Sidewalk Café with Alcohol Service	100.00	100.00		Annual Fee
	Special Events Application Fee	35.00	35.00		
	Special Events Late Application Fee	50.00	50.00		
	Special Events with Alcohol Service	100.00	100.00		
	Special Events Security Deposit	500.00	500.00		Refundable
	Copies				
	City Charter	10.00	10.00		
	City Code of Ordinances	75.00	75.00		
	City Code Updates	10.00	10.00		
	Photo copies	0.25	0.25		
	FOIA ²	See Policy	See Policy		
	Licenses/Permits				
	Amusement Machines	\$20/yr + \$10/machine	\$20/yr + \$10/machine		Max of 7
	Arcade License	150.00	150.00		
	Auctioneer Permit	\$5/day \$25/mo	\$5/day \$25/mo		
	Cable Franchise	250.00	250.00		
	Door-to-Door Solicitor	\$5/day \$10/3mos \$15/6mos \$25/yr	\$5/day \$10/3mos \$15/6mos \$25/yr		
	Going out of Business Permit	50.00	50.00		
	Juke Box - Mechanical Amusement	25.00	25.00		
	Moving Permits	\$25 res/com/ind \$10 Misc	\$25 res/com/ind \$10 Misc		
	Outdoor Assembly	100.00	100.00		
	Precious Gems Permit (2yr)	25.00	25.00		
	Solid Waste Haulers License	25.00	25.00		
	Marriages by Mayor	25.00	25.00		
	Notary Public Fee	\$0 Resident/\$5 Non-resident	\$0 Resident/\$5 Non-resident		

BOARD OF REVIEW

General Fund Activity 247

	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	\$ 1,898	\$ 1,800	\$ 1,800	\$ 1,800	
Operating Costs	1,359	2,297	1,974	2,352	
Capital Outlay	-	-	-	-	
Total	\$ 3,257	\$ 4,097	\$ 3,774	\$ 4,152	1.34%
Personnel Summary	Budget		Budget		% Change
Part Time Positions		3		3	0.00%

The Board of Review’s structure, functions and responsibilities are established in accordance with state law and city charter to annually review the Assessment Roll for accuracy and completeness and to provide an appeal process for property owners to question or appeal property assessments. The Board convenes for an organizational meeting on the Tuesday following the first Monday each March at which time the assessment roll is reviewed and procedural rules are adopted. The following week, at least two days are scheduled (including one evening) for property owners to present petitions or make presentations to the Board regarding property assessments or other matters relating to their property that may legally be brought to the Board.

Assessments are presumed to be correct unless substantive market data or other evidence is given to the Board that a value should be changed. The Board may increase, decrease, or sustain an assessment. The Board is mandated by state law to also receive and consider property classification appeals, poverty exemption applications, and certain property tax exemption appeals.

The Board also convenes in July and December to correct any clerical errors, mutual mistakes of fact, or conduct other business authorized by the State Tax Commission or General Property Tax Laws. Valuation appeals may not be presented to the Board during the July and December sessions.

The Board membership consists of three resident taxpayers who must be city residents for not less than 3 years. Board members are Todd Holstege, Chad Keegstra, and Troy Nykamp.

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 247: BOARD OF REVIEW						
101-247-715.000	Employer FICA Contributions	135	-	-	-	-
101-247-725.000	Fees and Per Diem	1,763	1,800	-	1,800	1,800
101-247-730.000	General Office Supplies	-	100	-	100	100
101-247-861.000	Travel & Training	-	250	-	-	250
101-247-900.000	Printing & Publishing	613	1,000	-	1,000	1,000
101-247-955.000	Internal Meetings	320	400	33	400	400
101-247-956.000	Miscellaneous	-	100	-	-	100
101-247-958.000	Insurance - Property, Liability, E & O	426	447	474	474	502
Totals for Dept 247-BOARD OF REVIEW		3,257	4,097	507	3,774	4,152

ASSESSING

General Fund Activity 257

	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	\$ 162,004	\$ 169,063	\$ 168,026	\$ 183,585	
Operating Costs	29,307	46,466	34,489	45,207	
Capital Outlay	-	-	-	-	
Total	\$ 191,311	\$ 215,529	\$ 202,515	\$ 228,792	6.15%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		1.39		1.39	
Part Time Positions		-		-	
Full-Time Equivalents		1.39		1.39	0.00%

The assessor identifies, classifies, lists, inventories, describes, and values the assessable real and personal property in the city. The annual Assessment Roll becomes the base for the Tax Roll that provides for the collection of property taxes for the city, local schools, intermediate school district, and county. Maintenance of the Assessment Roll includes processing of forms and files relating to property ownership, transfers of ownership, property records, State Tax Commission documents, and adjustments made to reflect property improvements and changes in the Zeeland real estate market.

Public access is available to view various property assessment records and is linked to the City’s website.

The city contracts with Edward K VanderVries to assess the Consumers Energy 935 MW gas-fired Zeeland Electric Generating Facility. The Community Development Department staff prepares the assessment roll for the non-power plant portion of the City including the residential real, commercial real, industrial real and personal property classes.

The wages of departmental staff are divided between the Assessing Department, the Building/Zoning Department, and the Planning Commission. Department staff are Nadine Garza – Administrative Assistant, Ryan Galligan – Deputy Assessor, and Tim Maday - Community Development Director.

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 257: ASSESSOR						
101-257-702.000	Wages/Full-Time	112,857	116,943	57,983	116,943	128,892
101-257-704.000	Wages/Overtime	-	987	-	-	1,084
101-257-710.000	Wages/Longevity Pay	815	865	815	815	1,213
101-257-713.000	Performance Incentive	1,106	1,169	-	1,169	1,289
101-257-715.000	Employer FICA Contributions	8,304	9,186	4,231	9,186	10,143
101-257-716.000	Employee Insurances	23,546	24,467	12,091	24,467	24,105
101-257-717.001	Employee Retirement - DC	11,278	12,007	5,864	12,007	13,259
101-257-718.000	Workers Comp Insurance	1,152	420	128	420	491
101-257-722.000	Retiree Health Savings Plan	2,946	3,019	1,492	3,019	3,109
101-257-730.000	General Office Supplies	1,238	1,000	49	1,000	1,000
101-257-820.000	Contractual Services - Other	1,006	3,500	1,631	2,631	3,500
101-257-820.001	Contracted Assessor	15,000	20,000	7,500	15,000	20,000
101-257-826.000	City Attorney-Legal Fees	800	8,000	1,726	4,000	8,000
101-257-828.000	Memberships, Dues, & Subscriptions	797	1,200	462	1,000	1,200
101-257-850.000	Communications	1,451	1,500	-	1,500	1,500
101-257-861.000	Travel & Training	3,524	4,000	445	2,000	4,000
101-257-900.000	Printing & Publishing	-	1,500	253	1,500	1,500
101-257-940.000	Rentals	4,000	4,200	2,100	4,200	2,750
101-257-958.000	Insurance - Property, Liability, E & O	1,491	1,566	1,658	1,658	1,757
Totals for Dept 257-ASSESSOR		191,310	215,529	98,425	202,515	228,792

BUILDING AND ZONING INSPECTION

General Fund Activity 371

	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	\$ 103,902	\$ 109,599	\$ 109,299	\$ 117,259	
Operating Costs	268,943	201,695	532,647	196,854	
Capital Outlay	-	-	-	-	
Total	\$ 372,845	\$ 311,294	\$ 641,946	\$ 314,113	0.91%
Personnel Summary					
		Budget		Budget	% Change
Full-Time Equivalents		0.98		0.98	0.00%

This department administers the permitting and inspection program for the construction trades codes. It is also responsible for zoning, Property Maintenance Code and other ordinance enforcement, as well as the City Residential Rental Inspection Program. Site visits and administration for other land use matters are also conducted and addressed by this department. Department staff provide administrative and clerical assistance to the Planning Commission, Zoning Board of Appeals and the Construction Board of Appeals.

Expenses are mostly labor related. BS&A.NET Building Department software is utilized for electronically processing and tracking permits, maintaining inspection records, and enforcement actions, etc. Online public access is available for fillable permit applications, current daily inspection results, complaint investigation, and other information.

Department Staff are Nadine Garza – Administrative Assistant, Ryan Galligan – Deputy Assessor, and Tim Maday - Community Development Director. Staff wages are split between this department, the Assessing Department and the Planning Commission. Bob Modreske, West Shore Inspections, LLC is the City’s contracted Plumbing/Mechanical/HVAC/Fire Protection Inspector. Electrical inspection services are provided by Gord Bosch of Electrical Inspection Service, LLC. The City also contracts with Safebuilt Michigan, Inc. to provide building inspection and plan review services, with Tony Andrus serving as the City Building Official.

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 371: BUILDING & ZONING						
101-371-702.000	Wages/Full-Time	71,952	74,901	37,037	74,901	81,225
101-371-710.000	Wages/Longevity Pay	355	655	355	355	900
101-371-713.000	Performance Incentive	619	749	-	749	812
101-371-715.000	Employer FICA Contributions	5,291	5,914	2,649	5,914	6,425
101-371-716.000	Employee Insurances	16,560	17,250	8,481	17,250	16,995
101-371-717.001	Employee Retirement - DC	6,304	7,731	3,732	7,731	8,399
101-371-718.000	Workers Comp Insurance	749	271	82	271	311
101-371-722.000	Retirees Health Savings Plan	2,072	2,128	1,046	2,128	2,192
101-371-730.000	General Office Supplies	1,785	1,500	867	1,500	2,000
101-371-820.000	Contractual Services - Other	950	70,000	90	1,000	1,000
101-371-822.000	Contracted Inspection Fees	170,191	85,000	84,068	425,000	85,000
101-371-822.001	Inspection Fees - Electric	10,695	13,000	6,180	15,000	13,000
101-371-822.002	Inspection Fees - Plumbing	6,120	6,000	3,705	6,000	8,000
101-371-822.003	Inspection Fees - Mechanical	12,720	11,000	5,110	15,000	14,000
101-371-822.004	Rental Inspection Fees	60,000	-	25,000	60,000	60,000
101-371-826.000	City Attorney-Legal Fees	51	5,000	785	1,500	5,000
101-371-828.000	Memberships, Dues, & Subscript	545	700	215	700	700
101-371-861.000	Travel & Training	752	4,000	86	1,500	4,000
101-371-900.000	Printing & Publishing	267	400	-	300	400
101-371-940.000	Rentals	4,015	4,200	2,100	4,200	2,750
101-371-958.000	Insurance - Property, Liability, E & O	852	895	947	947	1,004
Totals for Dept 371-BUILDING & ZONING		372,846	311,293	182,536	641,946	314,113

PLANNING COMMISSION

General Fund Activity 701

	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	\$ 78,875	\$ 87,375	\$ 86,222	\$ 97,372	
Operating Costs	26,708	87,742	50,561	81,906	
Capital Outlay	-	-	-	-	
Total	\$ 105,583	\$ 175,117	\$ 136,783	\$ 179,278	2.38%
Personnel Summary	Budget		Budget		% Change
Full-Time Equivalents		0.63		0.63	0.00%

The Planning Commission is responsible for the preparation and maintenance of the City’s Zoning Map, completing an annual Capital Improvement Project report, and fulfilling other statutory zoning and land use responsibilities such as review of Site Plan and Special Land Use Applications for public and private development projects. The Planning Commission is also required to review and make recommendations to the City Council on all rezoning applications, Zoning Ordinance amendments and other matters that the City Council may assign to the Commission for study and recommendation.

The Planning Commission is responsible for reviewing the City Master Plan and Future Land Use Map. The Plan and Map are used to provide guidance to boards, commissions, committees, staff and council in planning decisions for public and private projects, and ordinance creation. Planning Commissioners are:

- | | |
|------------------------------|---------------------------------------|
| Bill Elhart, Chair* | Richard Van Dorp, Mayor*** |
| Dan Klompaker, Vice-Chair | Rebecca Perkins, Council Person**/*** |
| Amanda Cooper, Secretary* | Robert Blanton |
| Sheri Holstege | CJ Otteman |
| Tim Klunder, City Manager*** | |

*Commissioner also serves on Site Plan Review Committee.
 **Commissioner is Zoning Board of Appeals liaison member.
 ***Commissioner by virtue of position as named in the Planning Commission Ordinance

Planning Commissioners are paid \$50 per meeting attended. Staff support is provided by the Community Development Department. Tim Maday – Zoning Administrator, Nadine Hopping - Planning Commission Recording Secretary, and Jim Donkersloot - City Attorney attend Planning Commission meetings.

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 701: PLANNING COMMISSION						
101-701-702.000	Wages/Full-Time	52,434	54,561	26,973	54,651	59,804
101-701-704.000	Wages/Overtime	253	1,590	273	500	1,658
101-701-710.000	Wages/Longevity Pay	330	480	330	330	638
101-701-713.000	Performance Incentive	473	546	-	546	598
101-701-715.000	Employer FICA Contributions	4,150	4,289	2,257	4,286	4,708
101-701-716.000	Employee Insurances	10,728	11,089	5,541	11,089	10,925
101-701-717.001	Employee Retirement - DC	4,848	5,606	2,751	5,606	6,154
101-701-718.000	Workers Comp Insurance	557	196	60	196	228
101-701-722.000	Retiree Health Savings Plan	1,342	1,368	684	1,368	1,409
101-701-725.000	Fees and Per Diem	3,760	7,650	3,650	7,650	11,250
101-701-730.000	General Office Supplies	490	600	11	600	600
101-701-820.000	Contractual Services - Other	10,302	70,000	2,520	33,390	60,000
101-701-826.000	City Attorney-Legal Fees	9,164	8,000	3,979	8,000	10,000
101-701-828.000	Memberships, Dues, & Subscript	-	500	-	300	500
101-701-861.000	Travel & Training	55	700	-	350	700
101-701-900.000	Printing & Publishing	1,849	4,000	1,142	4,000	5,000
101-701-955.000	Internal Meetings	3,570	2,500	1,511	2,500	3,600
101-701-956.000	Miscellaneous	-	100	-	-	-
101-701-958.000	Insurance - Property, Liability, E & O	1,278	1,342	1,421	1,421	1,506
Totals for Dept 701-PLANNING COMMISSION		105,584	175,117	53,102	136,783	179,278

CONSTRUCTION BOARD OF APPEALS & ZONING BOARD OF APPEALS

General Fund Activities 723 & 724

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	\$ -	\$ 1,700	\$ 750	\$ 1,700	
Operating Costs	1,713	5,889	5,195	6,108	
Capital Outlay	-	-	-	-	
Total	\$ 1,713	\$ 7,589	\$ 5,945	\$ 7,808	2.89%

The Construction Board of Appeals is established and organized under state statute and the various Michigan Construction Codes. The Board may receive and hear appeals for relief from requirements of the Building, Plumbing, Mechanical, Electrical, and Property Maintenance Codes of the city. An appeal may relate to an opinion, requirement, or other administrative decision from the Building Official. The Board may also be petitioned to approve alternate construction materials or procedures not ordinarily permitted by the Codes or the Building Official.

Board members are paid \$50 per meeting attended. Board of Construction Appeals members are:

Vacancy, Chair	Lara Kovac
Dave Timmer, Regular Member	Thomas Ritsema, Alternate Member
Paul DeBoer, Regular Member	Vacancy, Alternate Member

Staff assistance is provided by the Community Development Department, the applicable code inspector if necessary, and the City Attorney. The Board meets as necessary upon receipt of an application.

The Zoning Board of Appeals is established and organized under the Zoning Section of the Zeeland City Code and the Michigan Planning Enabling Act. The Board provides the first level of appeal from the requirements of the Zoning Ordinance and may grant land use and dimensional/setback variances for construction projects provided that certain statutory defined unusual conditions are found to exist. Administrative decisions and Planning Commission decisions may also be appealed to the Board. The Board may be called upon to provide Zoning Ordinance interpretations.

Board members are paid \$50 per meeting attended. The Zoning Board of Appeals members are:

Scott Bartolomei, Chair	
Dave Stegink, Vice-Chair	Paul DeBoer
Linda Mergener, Secretary	Lara Kovac, Alternate member
Rebecca Perkins, Planning Commission Liaison	Kevin Streeter, Alternate member

Staff assistance is provided by the Community Development Department. The budget also includes funding for supplies, professional services, and training. The Board meets on the third Tuesday of the month as necessary.

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 723: CONSTRUCTION BOARD OF APPEALS						
101-723-725.000	Fees & Per Diem	-	700	-	-	700
101-723-958.000	Insurance - Property, Liability, E & O	426	447	474	474	502
Totals for Dept 723-CONSTRUCTION BOARD OF APPEALS		426	1,147	474	474	1,202
Dept 724: ZONING BOARD OF APPEALS						
101-724-725.000	Fees & Per Diem	-	1,000	-	750	1,000
101-724-730.000	General Office Supplies	-	500	-	200	500
101-724-820.000	Contractual Services-Other	-	1,000	-	1,000	1,000
101-724-826.000	City Attorney-Legal Fees	-	1,000	-	1,000	1,000
101-724-828.000	Memberships, Dues & Subscript	-	500	-	-	500
101-724-861.000	Travel & Training	-	500	-	500	500
101-724-900.000	Printing & Publishing	-	500	-	500	500
101-724-955.000	Internal Meetings	9	100	-	100	100
101-724-958.000	Insurance - Property, Liability, E & O	1,278	1,342	1,421	1,421	1,506
Totals for Dept 724-ZONING BOARD OF APPEALS		1,287	6,442	1,421	5,471	6,606

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

Dept	Description	Proposed		Additional Conditions
		2025/2026	2026/2027	
ASSESSING, BUILDING & ZONING				
Building Permits				
	Building	50.00	50.00	Minimum-Based on Scope of Work
	Electrical	95.00	95.00	Minimum-Based on Scope of Work
	Mechanical	95.00	95.00	Minimum-Based on Scope of Work
	Plumbing	95.00	95.00	Minimum-Based on Scope of Work
	Home Occupation Permit	30.00	30.00	
	On-Site Code Consulting	50.00	50.00	
Construction Board of Appeals¹				
	Application - Construction Code Appeal	500.00	500.00	
Copies				
	Photo Copies	0.25	0.25	
	Property Maintenance Code	30.00	30.00	
	Zoning Ordinance	75.00	75.00	
	Zoning/Future Land Use Map	3.00	3.00	
	Master Plan	50.00	50.00	
	Zoning Rebuild Letter	50.00	50.00	
	FOIA ²	See Policy	See Policy	
	Special Reports	See Policy	See Policy	
Land Use Permit				
	Fence, Shed, Parking Lot	30.00	30.00	
	Residential RV 5-Year Parking Permit	60.00	60.00	
Planning Commission³				
	Planned Unit Development App	350.00	350.00	
	Rezoning Application	350.00	350.00	
	Site Condo Application	350.00	350.00	
	Site Plan Review	350.00	350.00	
	Special Land Use	350.00	350.00	
	Subdivision Plat Application	350.00	350.00	
	Demolition Application	350.00	350.00	
	Special Meeting	700.00	700.00	
Rental Fees				
	Rental Registration	15.00	15.00	Per Unit
	Initial Rental Inspection	60.00	60.00	1st Unit; \$30 for each add'l unit
	1st Additional Rental Inspection	100.00	100.00	Per Unit
	2nd Additional Rental Inspection	200.00	200.00	Per Unit
	Complaint Inspection (Vios Found)	35.00	35.00	
Temporary Storage Unit Permit				
	P.O.D.	30.00	30.00	
Zoning Board of Appeals⁴				
	Residential Variance/Exception	250.00	250.00	
	Non-Residential Variance/Exception	350.00	350.00	
	Special Meeting Variance/Exception	500.00	500.00	
	Other Applications	500.00	500.00	

¹ Applicant is Responsible for City Costs that Exceed the Application Fees
² Per hr. Labor over 1 hr charged in 1/4 hr increments. Actual mailing and packaging cost.

INFORMATION TECHNOLOGY FUND

Fund 650

	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	\$ 353,437	\$ 410,953	\$ 358,466	\$ 411,692	
Operating Costs	851,958	979,525	949,138	1,139,418	
Capital Outlay	77,693	144,000	145,547	229,000	
Total	\$ 1,283,088	\$ 1,534,478	\$ 1,453,151	\$ 1,780,110	16.01%
<hr/>					
Personnel Summary		Budget		Budget	% Change
Full Time Positions		3.00		3.00	
Part Time Positions		-		-	
Full-Time Equivalents		3.00		3.00	0.00%

Established in Fiscal Year 2021, the activities of the Information Technology (IT) Fund are responsible for the management of all things IT for both the City of Zeeland and the Zeeland Board of Public Works. This management includes the oversight of our internet services, communications, endpoint management, network administration, and cyber security. Beyond the day-to-day management of the network and endpoint devices, this department also is responsible for the oversight of IT capital projects throughout the organization. IT charges incurred by each cost center are subsequently charged for the services provided.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000: GENERAL						
650-000-626.101	Charges for Services Rendered - General Fund	387,521	531,452	249,540	522,911	522,888
650-000-626.271	Charges for Services Rendered - Library Fund	113,675	132,869	57,665	122,126	190,621
650-000-626.582	Charges for Services Rendered - Electric Fund	423,411	597,248	183,030	549,996	618,608
650-000-626.590	Charges for Services Rendered - CWP Fund	97,667	195,918	32,904	181,140	171,564
650-000-626.591	Charges for Services Rendered - Water Fund	235,942	243,973	81,827	222,101	253,924
650-000-626.631	Charges for Services Rendered - Facilities	15,087	23,679	8,448	14,252	15,003
650-000-626.661	Charges for Services Rendered - Motor Pool	7,543	11,840	4,224	7,126	7,501
650-000-665.001	Interest Earnings - Investment	6,585	1,000	1,570	2,500	2,500
650-000-673.000	Sale of Fixed Assets	565	-	200	200	-
Totals for Dept 000-GENERAL		1,287,996	1,737,979	619,408	1,622,353	1,782,609
TOTAL ESTIMATED REVENUES		1,287,996	1,737,979	619,408	1,622,353	1,782,609

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 228: INFORMATION TECHNOLOGY						
650-228-702.000	Wages/Full-Time	206,146	207,473	103,837	225,424	205,078
650-228-710.000	Wages/Longevity Pay	-	-	-	-	750
650-228-713.000	Performance Incentive	2,154	2,075	-	2,075	2,051
650-228-715.000	Employer FICA Contributions	15,205	16,030	7,494	17,404	15,903
650-228-716.000	Employee Insurances	31,252	32,036	16,700	16,252	30,695
650-228-717.001	Employee Retirement - DC	17,619	20,955	8,758	20,955	20,788
650-228-718.000	Workers Comp Insurance	2,035	733	223	733	769
650-228-722.000	Retiree Health Savings Plan	3,911	3,952	2,060	4,490	3,959
650-228-730.000	General Office Supplies	1,419	1,000	215	500	750
650-228-820.000	Contractual Services - Other	46,566	5,000	14,969	18,000	5,000
650-228-828.000	Memberships, Dues, & Subscript	450	500	995	1,500	2,000
650-228-850.000	Communications	15,826	13,000	10,844	23,000	24,146
650-228-861.000	Travel & Training	13,261	10,000	8,655	9,000	13,800
650-228-930.000	Repairs & Maintenance	1,006	15,000	322	2,000	15,000
650-228-930.102	Licensing	141,590	200,224	74,243	180,000	165,000
650-228-958.000	Insurance - Property, Liability, E&O	26,202	35,000	-	35,000	40,000
650-228-968.000	Depreciation	65,803	122,851	-	122,851	200,451
650-228-970.000	Capital Outlay	10,736	5,000	8,106	11,106	9,000
Totals for Dept 228-INFORMATION TECHNOLOGY		601,182	690,829	257,422	690,290	755,140
970	Machine Replacements	9,000				
Dept 265: CITY HALL BLDG.						
650-265-702.000	Wages/Full-Time	10,889	16,294	5,733	12,784	15,345
650-265-713.000	Performance Incentive	-	163	-	163	153
650-265-715.000	Employer FICA Contributions	773	1,259	408	990	1,186
650-265-716.000	Employee Insurances	2,549	3,872	1,430	3,182	3,642
650-265-717.001	Employee Retirement - DC	939	1,646	525	1,278	1,550
650-265-718.000	Workers Comp Insurance	159	58	18	58	57
650-265-722.000	Retiree Health Savings Plan	319	478	176	392	470
650-265-730.000	General Office Supplies	38	100	15	100	100
650-265-820.000	Contractual Services - Other	3,625	2,500	2,074	2,500	2,500
650-265-850.000	Communications	12,062	11,993	5,614	11,993	10,700
650-265-930.000	Repairs & Maintenance	5,533	2,000	1,769	2,000	2,000
650-265-930.102	Licensing	23,967	20,362	21,166	24,000	24,624
650-265-968.000	Depreciation	-	2,400	-	2,500	2,500
650-265-970.000	Capital Outlay	14,535	14,000	17,200	32,000	92,000
Totals for Dept 265-CITY HALL BLDG.		75,389	77,125	56,128	93,940	156,827
970	MFD Replacement	12,000				
	Council Chamber	80,000				

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 271: LIBRARY						
650-271-702.000	Wages/Full-Time	8,762	13,396	3,573	7,788	14,626
650-271-713.000	Performance Incentive	-	134	-	134	146
650-271-715.000	Employer FICA Contributions	622	1,035	253	606	1,130
650-271-716.000	Employee Insurances	2,040	3,168	886	1,928	3,468
650-271-717.001	Employee Retirement - DC	751	1,353	279	778	1,477
650-271-718.000	Workers Comp Insurance	152	47	14	47	55
650-271-722.000	Retiree Health Savings Plan	255	391	109	238	447
650-271-820.000	Contractual Services - Other	1,629	2,300	1,019	2,300	2,300
650-271-850.000	Communications	7,492	9,284	2,919	6,000	8,915
650-271-930.000	Repairs & Maintenance	7,042	2,000	2,251	2,500	2,500
650-271-930.102	Licensing	12,945	19,278	11,751	19,278	55,542
650-271-968.000	Depreciation	-	2,400	-	2,500	2,500
650-271-970.000	Capital Outlay	13,567	9,000	-	9,000	22,000
Totals for Dept 271-LIBRARY		55,257	63,786	23,056	53,097	115,107
970	MFD Replacement	12,000				
	ClickShare Upgrades	10,000				
Dept 305: POLICE						
650-305-702.000	Wages/Full-Time	6,886	10,996	3,818	8,210	9,524
650-305-713.000	Performance Incentive	-	110	-	110	95
650-305-715.000	Employer FICA Contributions	488	850	271	636	736
650-305-716.000	Employee Insurances	1,752	2,640	994	384	2,254
650-305-717.001	Employee Retirement - DC	608	1,111	318	821	962
650-305-718.000	Workers Comp Insurance	100	39	12	39	36
650-305-722.000	Retiree Health Savings Plan	219	326	123	264	291
650-305-730.000	General Office Supplies	142	100	-	-	100
650-305-820.000	Contractual Services - Other	2,519	2,140	2,380	2,700	2,140
650-305-850.000	Communications	5,725	8,292	2,327	5,500	5,900
650-305-930.000	Repairs & Maintenance	6,036	2,000	1,930	2,000	2,000
650-305-930.102	Licensing	19,337	28,076	19,086	28,076	20,632
650-305-970.000	Capital Outlay	3,852	-	1,941	1,941	3,000
Totals for Dept 305-POLICE		47,665	56,679	33,198	50,681	47,670
970	Machine Replacement	3,000				

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 336: FIRE/RESCUE						
650-336-702.000	Wages/Full-Time	3,689	5,697	1,854	3,774	5,821
650-336-713.000	Performance Incentive	-	57	-	57	58
650-336-715.000	Employer FICA Contributions	260	440	132	293	450
650-336-716.000	Employee Insurances	877	1,408	462	940	1,387
650-336-717.001	Employee Retirement - DC	350	575	163	377	588
650-336-718.000	Workers Comp Insurance	59	20	6	20	22
650-336-722.000	Retiree Health Savings Plan	110	174	57	116	179
650-336-820.000	Contractual Services - Other	2,461	2,140	488	1,000	2,140
650-336-850.000	Communications	10,346	9,258	4,537	9,258	10,375
650-336-930.000	Repairs & Maintenance	11,066	1,000	3,538	4,000	1,000
650-336-930.102	Licensing	1,172	11,309	5,757	11,309	11,754
650-336-970.000	Capital Outlay	9,982	15,000	17,057	18,000	3,000
Totals for Dept 336-FIRE/RESCUE		40,372	47,079	34,050	49,144	36,774
970	Machine Replacement		3,000			
Dept 571: CSI						
650-571-702.000	Wages/Full-Time	2,472	2,099	857	1,918	2,155
650-571-713.000	Performance Incentive	-	21	-	21	22
650-571-715.000	Employer FICA Contributions	175	162	61	148	167
650-571-716.000	Employee Insurances	1,422	528	574	1,278	520
650-571-717.001	Employee Retirement - DC	219	212	86	191	218
650-571-718.000	Workers Comp Insurance	20	7	2	7	8
650-571-722.000	Retiree Health Savings Plan	159	65	62	140	67
650-571-820.000	Contractual Services - Other	352	300	68	300	300
650-571-850.000	Communications	9,806	8,911	3,934	8,000	8,825
650-571-930.000	Repairs & Maintenance	5,805	1,000	1,608	2,000	1,000
650-571-930.102	Licensing	1,250	6,053	8,280	10,000	10,724
650-571-970.000	Capital Outlay	8,493	28,000	1,352	4,500	6,000
Totals for Dept 571-CSI		30,173	47,359	16,885	28,504	30,005
970	Machine Replacements		6,000			

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 582: ELECTRIC						
650-582-702.000	Wages/Full-Time	10,836	23,293	3,503	7,448	25,845
650-582-713.000	Performance Incentive	-	233	-	223	258
650-582-715.000	Employer FICA Contributions	773	1,800	249	587	1,997
650-582-716.000	Employee Insurances	3,023	5,457	1,161	2,512	6,070
650-582-717.001	Employee Retirement - DC	960	2,353	295	614	2,610
650-582-718.000	Workers Comp Insurance	283	82	25	82	97
650-582-722.000	Retiree Health Savings Plan	378	673	143	310	783
650-582-730.000	General Office Supplies	72	100	-	100	100
650-582-820.000	Contractual Services - Other	16,963	15,000	7,196	15,000	11,500
650-582-850.000	Communications	20,349	24,435	7,899	17,000	17,825
650-582-861.000	Travel & Training	-	2,000	-	1,000	2,000
650-582-930.000	Repairs & Maintenance	10,458	5,000	3,096	4,000	5,000
650-582-930.102	Licensing	127,791	158,624	26,797	158,624	168,896
650-582-968.000	Depreciation	-	17,200	-	17,200	40,200
650-582-970.000	Capital Outlay	6,924	6,000	3,017	4,000	52,250
Totals for Dept 582-ELECTRIC		198,808	262,250	53,382	228,700	335,430
970	Ricoh (Billing Machine)	8,000				
	Ricoh (Power Plant)	10,000				
	SpryPoint Printers	1,500				
	Plotter	12,000				
Dept 590: CLEAN WATER PLANT						
650-590-702.000	Wages/Full-Time	3,140	6,798	1,406	3,184	6,650
650-590-713.000	Performance Incentive	-	68	-	68	67
650-590-715.000	Employer FICA Contributions	224	525	100	249	514
650-590-716.000	Employee Insurances	672	1,584	348	788	1,561
650-590-717.001	Employee Retirement - DC	280	687	106	318	672
650-590-718.000	Workers Comp Insurance	73	24	7	24	25
650-590-722.000	Retiree Health Savings Plan	84	195	43	98	201
650-590-820.000	Contractual Services - Other	3,960	100	9	100	100
650-590-850.000	Communications	10,610	9,798	4,358	9,000	5,775
650-590-861.000	Travel & Training	-	1,000	-	500	1,000
650-590-930.000	Repairs & Maintenance	2,284	7,500	482	1,000	5,000
650-590-930.102	Licensing	42,770	43,972	3,018	43,972	58,243
650-590-968.000	Depreciation	-	18,000	-	18,000	41,000
650-590-970.000	Capital Outlay	3,623	61,000	5,722	61,000	13,000
Totals for Dept 590-CLEAN WATER PLANT		67,720	151,252	15,599	138,301	133,807
970	Machine Replacement	3,000				

BUDGET REPORT FOR CITY OF ZEELAND

Fund 650: INFORMATION TECHNOLOGY FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 591: WATER						
650-591-702.000	Wages/Full-Time	3,587	8,298	1,061	2,572	9,597
650-591-713.000	Performance Incentive	-	83	-	83	96
650-591-715.000	Employer FICA Contributions	257	641	75	203	742
650-591-716.000	Employee Insurances	790	1,936	283	680	2,254
650-591-717.001	Employee Retirement - DC	311	838	92	257	969
650-591-718.000	Workers Comp Insurance	105	29	9	29	36
650-591-722.000	Retiree Health Savings Plan	99	239	35	84	291
650-591-730.000	General Office Supplies	10	100	-	100	100
650-591-820.000	Contractual Services - Other	8,093	7,700	2,086	4,500	6,900
650-591-850.000	Communications	9,197	10,448	3,678	8,000	8,575
650-591-861.000	Travel & Training	-	1,000	-	500	1,000
650-591-930.000	Repairs & Maintenance	4,170	2,500	1,086	1,500	2,500
650-591-930.102	Licensing	122,073	79,694	27,167	79,694	79,921
650-591-968.000	Depreciation	8,843	12,800	-	12,800	17,800
650-591-970.000	Capital Outlay	3,541	6,000	3,036	4,000	28,750
Totals for Dept 591-WATER		161,075	132,306	38,608	115,002	159,531
970	Ricoh (Admin)	4,000				
	Ricoh (Water)	12,000				
	SpryPoint Printers	500				
Dept 780: COMMUNITY CENTER						
650-780-702.000	Wages/Full-Time	800	700	96	460	718
650-780-713.000	Performance Incentive	-	7	-	7	7
650-780-715.000	Employer FICA Contributions	56	54	7	36	56
650-780-716.000	Employee Insurances	197	176	24	52	173
650-780-717.001	Employee Retirement - DC	80	71	10	46	73
650-780-718.000	Workers Comp Insurance	7	2	1	2	3
650-780-722.000	Retiree Health Savings Plan	25	22	3	7	22
650-780-850.000	Communications	1,842	400	473	500	400
650-780-930.102	Licensing	-	4,383	261	4,383	8,365
650-780-970.000	Capital Outlay	2,440	-	-	-	-
Totals for Dept 780 - COMMUNITY CENTER		5,447	5,815	874	5,493	9,817
TOTAL APPROPRIATIONS		1,283,088	1,534,479	529,202	1,453,153	1,780,109
NET OF REVENUES/APPROPRIATIONS - FUND 650		4,909	203,500	90,206	169,200	2,500
Capital Uses		103,837	196,000	0	256,500	386,500
Cash & Investment Balance		183,109	366,260	273,315	271,660	192,111
Net Position - Beginning		290,826	295,734	295,734	295,734	464,934
Net Position - Ending		295,734	499,234	385,940	464,934	467,434

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
GENERAL/TECHNOLOGY TYPE IMPROVEMENTS**

GENERAL TECHNOLOGY: Ongoing capital outlays needed to support technology needs within the city, to include rotating replacement of file servers and back-up imaging and media, network and wireless improvements, and software upgrades.

Fiscal Year 2027 includes the general refreshes and updates to the overall network environment.

Descriptions of Electric and Water Technology upgrades can be found in their respective narratives.

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

IT SERVICES

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

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

FIRE-RESCUE

General Fund Activity 336

	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	\$ 605,672	\$ 768,917	\$ 724,951	\$ 809,798	
Operating Costs	747,341	811,473	776,814	840,602	
Capital Outlay	-	30,000	30,000	15,000	
Total	\$ 1,353,013	\$ 1,610,390	\$ 1,531,765	\$ 1,665,400	3.42%
Personnel Summary					
		Budget		Budget	% Change
Full Time Positions		3.00		3.00	
Reg Part-time Positions		0.50		0.50	
Paid-on-Call Positions		31.00		31.00	
Total Positions		34.50		34.50	0.00%

The mission statement for Zeeland Fire Rescue is a team committed to protect against loss of life and property from the effects of fires, medical emergencies, and other hazards.

It is anticipated that in Fiscal Year 2026-2027, the Zeeland Fire Rescue Department will respond to over 950 calls. In Fiscal Year 2026-2027, Zeeland Fire Rescue will continue to implement new programs that focus on ways to reduce our community risk, improve life safety, enhance our fire prevention programs, and better prepare us for an emergency. We will continue to expand the use of our records management software. This is important as we implement new programs and produce various department statistics. Zeeland Fire Rescue implemented a staffing model that has proven itself most effective. Our staffing model, when filled, has improved response times, increased efficiency, and reduced the burden on members having to leave their full-time jobs. ZFR will continue to evaluate staffing that prepares us for future sustainability.

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 336: FIRE-RESCUE DEPARTMENT						
101-336-702.000	Wages/Full-Time	211,458	235,652	135,344	255,394	263,162
101-336-703.000	Wages/Part-Time	270,810	345,485	146,759	293,518	360,123
101-336-703.005	Fire-Recue Deferred Comp-Retirement	7,500	9,900	6,900	6,900	7,500
101-336-704.000	Wages/Overtime	7,484	17,057	6,973	13,946	12,105
101-336-710.000	Wages/Longevity Pay	500	500	500	500	-
101-336-713.000	Performance Incentive	1,690	2,679	-	1,500	3,009
101-336-715.000	Employer FICA Contributions	36,932	46,005	21,891	43,739	48,837
101-336-716.000	Employee Insurances	44,354	52,806	25,436	52,806	52,026
101-336-717.001	Employee Retirement - DC	14,552	25,557	14,272	23,372	27,790
101-336-718.000	Workers Comp Insurance	4,842	26,761	8,147	26,761	28,536
101-336-722.000	Retirees Health Savings Plan	5,550	6,515	3,138	6,515	6,710
101-336-730.000	General Office Supplies	660	4,000	120	2,000	3,000
101-336-734.000	Safety Supplies	242	6,700	575	1,500	4,000
101-336-740.000	Operating Supplies	40,233	40,850	17,776	40,000	40,000
101-336-750.000	Operating Equipment	22,927	30,400	14,117	25,000	30,000
101-336-752.000	Medical Supplies	7,998	10,100	3,430	6,000	7,500
101-336-758.000	Fire Prevention Supplies	4,699	5,000	2,141	4,000	5,000
101-336-775.000	Repair & Maintenance Supplies	6,660	8,200	2,822	7,000	8,000
101-336-814.102	Computer Service - Internal (Billable)	40,372	47,079	34,079	49,144	36,774
101-336-820.000	Contractual Service - Other	28,796	36,000	19,637	36,000	36,000
101-336-826.000	City Attorney-Legal Fees	-	2,000	602	1,500	2,000
101-336-828.000	Memberships, Dues, & Subscript	2,003	2,500	1,000	2,500	2,500
101-336-861.000	Travel & Training	17,423	20,000	2,922	5,000	15,000
101-336-900.000	Printing & Publishing	564	1,500	217	1,000	1,500
101-336-930.000	Repairs & Maintenance	-	2,000	-	-	2,000
101-336-940.000	Rentals	180,000	198,000	99,000	198,000	248,050
101-336-940.001	Building Rental	160,000	160,000	80,000	160,000	160,000
101-336-941.000	Vehicle Replacement Charges	180,000	180,000	90,000	180,000	180,000
101-336-941.001	Scott Air-Pack/Radio Replacement Charges	34,000	34,000	17,000	34,000	34,000
101-336-955.000	Internal Meetings	2,262	3,500	236	3,500	3,500
101-336-956.000	Miscellaneous	1,889	2,200	590	2,200	2,200
101-336-958.000	Insurance - Property, Liability, E & O	16,613	17,444	18,470	18,470	19,578
101-336-970.000	Capital Outlay	-	30,000	-	30,000	15,000
Totals for Dept 336-FIRE/RESCUE DEPARTMENT		1,353,012	1,610,390	774,092	1,531,766	1,665,401

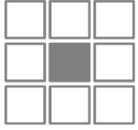
970

Ice Rescue Suits (4)

Forcible Entry Training Prop

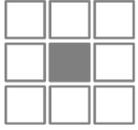
**CITY OF ZEELAND
FEES AND CHARGES
July 1, 2026 through June 30, 2027**

Dept	Description	2025/2026	Proposed		Additional Conditions
			2026/2027		
FIRE-RESCUE					
	Copy of Fire Report for Insurance	10.00	10.00		
	Medical Standby				
	Football Games	29.98	30.88		Per Man Hour
	Special Events (Not City Sponsored)	23.76	24.47		Per Man Hour
	Spill Cost Recovery¹	See Policy	See Policy		



Budget Proposal FY 2026-27





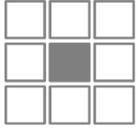
Community Center Overview



**25% Rate Increase
Room Rentals**



**67% Increase
Operating Supplies and
Printing**

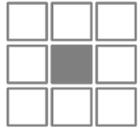


Howard Miller Community Center

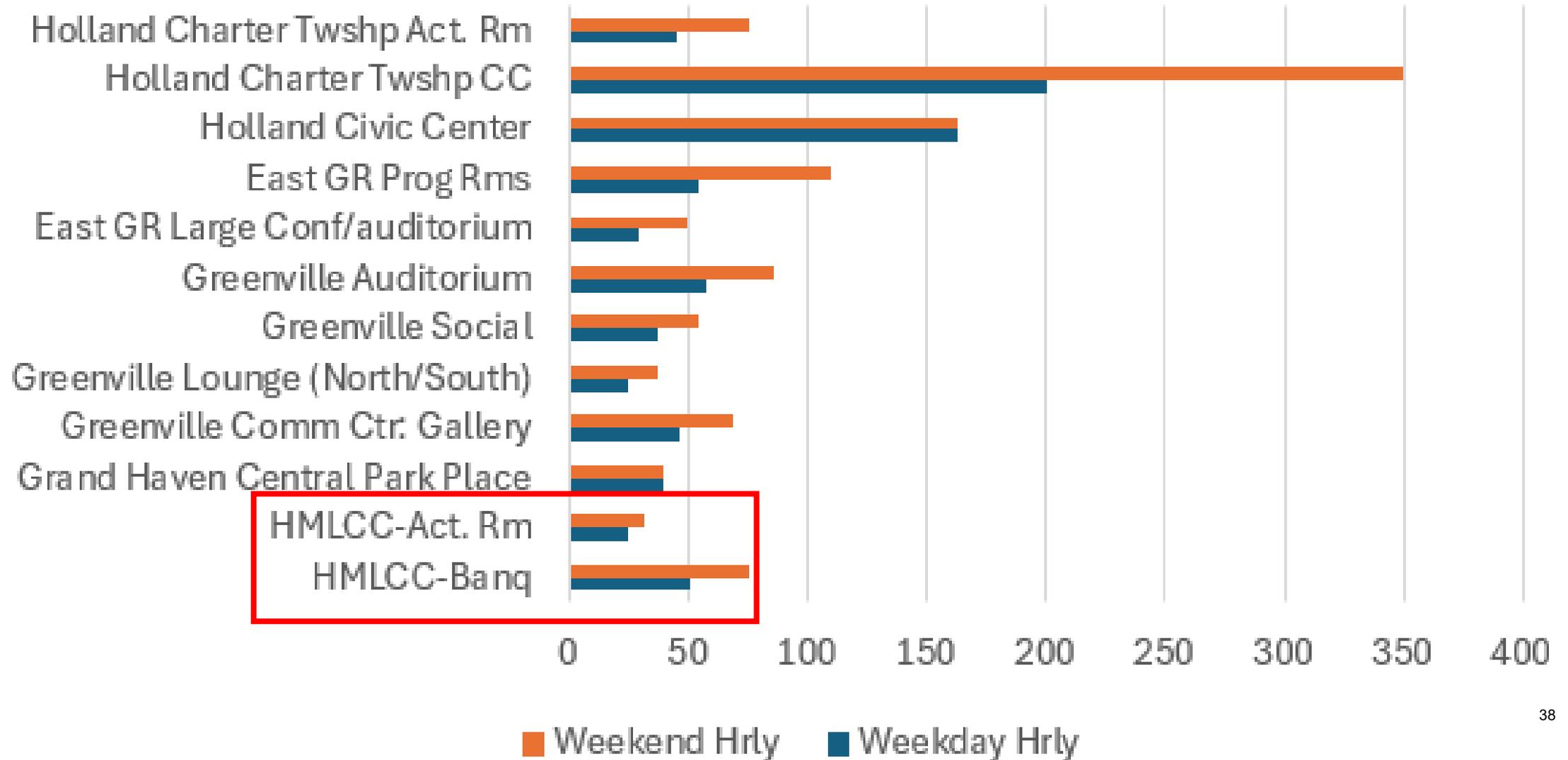
Budget Proposal Overview

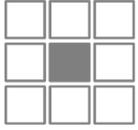
General Fund 101
Dept. 780: Community Center

- **101-780-740.001 Operating Supplies** – Request \$3,500 (75% increase)
Replacements needed for 6 air pots and 3 100-cup coffee urns.
- **101-780-900.000 Printing & Publishing** – Request \$500 (67% increase)
New brochures needed to reflect new rental pricing.



Venue Cost Comparison Fall 2025





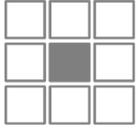
Howard Miller Community Center

Budget Proposal Overview

General Fund 101 Continued
Dept. 780: Community Center

Fees and Charges – Request 25% increase in rental fees

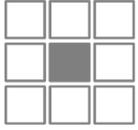
	Weekday Rate	25% Increase	Weekend Rate	25% Increase
Banquet Room	\$50.00/hour	\$62.50/hour	\$75.00/hour	\$93.75/hour
Activity Rooms	\$25.00/hour	\$31.25/hour	\$31.25/hour	\$39.00/hour
Banquet Room	\$400/full day	\$500/full day	\$600/full day	\$750/full day
Activity Rooms	\$200/full day	\$250/full day	\$250/full day	\$312.50/full day



Howard Miller Library

2024-25

In-Person Visits	↑ 6%	113,192
Physical Circulations	↓ 1%	333,363
Electronic Circulations	↑ 21%	82,752
Total Programs Offered	↑ 25%	249
Total Program Attendance	↑ 24%	9,269



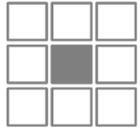
Howard Miller Library Fund

Budget Proposal Overview

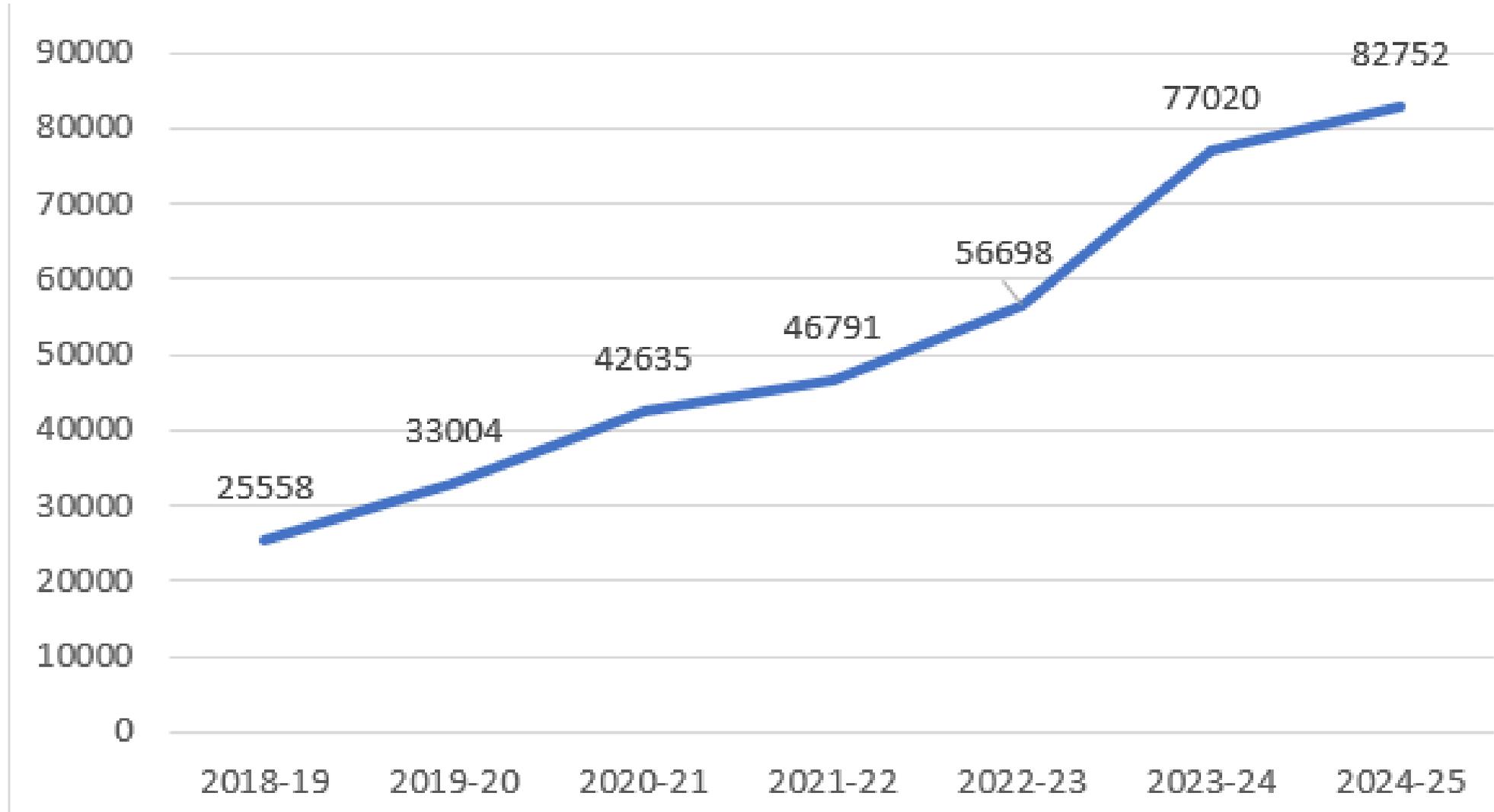
APPROPRIATIONS Fund 271: Library Fund
Dept. 790: Administrative Services

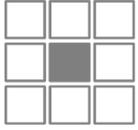
- **271-790-741.000 Library Books – Requesting \$76,483 (10% increase)**
Increase requested to counter loss of purchase discounts with the closure of a major book vendor for public libraries and shifting to other vendors who do not offer the same discounts.
- **271-790-741.001 eMaterials – Requesting \$92,300 (3% decrease)**
Budget request decrease is to refine appropriate funding levels for patron access to the digital services on Hoopla and Overdrive while maintaining uninterrupted access.

*2025 funding levels achieved goal of **NO blocked access attempts** to digital resources per month.



E- Circulation



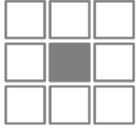


Howard Miller Library Fund

Budget Proposal Overview

APPROPRIATIONS Fund 271: Library Fund cont'd
Dept. 790: Administrative Services

- **271-790-820.000 Contractual Services-Other – Requesting \$50,000 (9% reduction)**
Contracts being supported include: LLC administrative fees, Tovertafel software, Zoobean online reading program platform, Canva online graphic design platform, and continued web design support. New self-checkout system to be purchased in Spring of 2027.
- **271-790-820.003 Contractual Services-Adult – Requesting \$8,000 (25% reduction)**
Reduced budget request reflects cost savings identified by staff while planning next year's Adult Programming events, while continuing to support the Lakeshore Big Read program and Adult Summer Reading program initiatives.

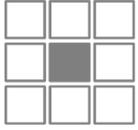


Howard Miller Library Fund

Budget Proposal Overview

APPROPRIATIONS Fund 271: Library Fund cont'd
Dept. 790: Administrative Services

- **271-790-970.000 Capital Outlay – Requesting \$2,000**
Replacement office chairs for 3 workstations in library and missing ceiling tiles in work room.

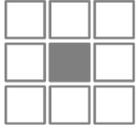


Howard Miller Library Fund

Budget Proposal Overview

APPROPRIATIONS Fund 271: Library Fund cont'd
Dept. 792 & 793: Expenditures from Contributions

- **271-792-741.000 Library Books – Requesting \$1,500**
Funds to purchase book giveaways for the Library Book Bike outreach and SRP activities.
- **271-792-757.000 Other Operating Expenses – Requesting \$4,500**
Funds to purchase new book displays and book sale shelving updates and Nook/Kindle device replacement.
- **271-793-970.000 Capital Outlay – Requesting \$15,000**
Update the Early Literacy Kits and further develop the Children’s imaginative play area and playset items. Considerations include interactive floor display, sensory wall busy board, additional pretend playsets (castle, workbench).

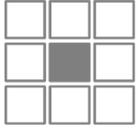


Library Endowment Fund

Budget Proposal Overview

APPROPRIATIONS Fund 272: Library Endowment Fund
Dept. 790: Library Programs

- **272-790-820.000 Contractual Services – Other – Requesting \$3,000**
Facilitate ongoing digitization project for the Zeeland Record, 2024 - 2025
- **272-790-970.000 Capital Outlay – Requesting \$150,000**
Sound mitigation project management and installation.



Thank You



COMMUNITY CENTER

General Fund Activity 780

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	\$ 75,943	\$ 86,144	\$ 82,585	\$ 90,335	
Operating Costs	258,494	259,215	258,983	284,317	
Capital Outlay	-	42,000	42,000	-	
Total	\$ 334,437	\$ 387,359	\$ 383,568	\$ 374,652	-3.28%
Personnel Summary					
		Budget		Budget	% Change
Full-Time Equivalents		1.85		0.4	
Part Time Positions		0.6		0.6	
Total Positions		2.45		1.00	-59.18%

The Community Center activity fund is supported by building rental revenue received from the public for meetings, banquets, and other community related events. The expenditures that result from this activity are chiefly the operations and administration staffing of the Community Center.

The Library and Community Center Director oversees the marketing and organizational operations of the center with support of the part-time Community Center Events Coordinator. Custodial, repair and building maintenance expenses for the Community Center will continue to be directly accounted for in the Building Maintenance Fund. However, the Community Center “indirectly” covers these costs through a building rental fee that is transferred to the Building Maintenance Fund.

The online booking and room management system expenses will continue to be directly accounted for in the Information Technology Internal Service Fund. The Community Center “indirectly” covers these costs through the computer service fee that is transferred to the Information Technology Fund.

The Community Center will renew its membership in the local chamber of commerce organization. Efforts to update worn finishes of the rental rooms and to ensure a high-quality experience for all using the Community Center will be listed under the Building Maintenance Fund and indirectly paid through the building rental fee passed on to the Community Center. Necessary floor replacement in the West Program Room will also be listed under the Building Maintenance Fund and indirectly paid through the building rental fee.

In response to the City Financial Sustainability Report and the rising operating costs at the Community Center, rental rates will increase by 25% at the start of fiscal year 2026/2027.

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 780: COMMUNITY CENTER						
101-780-702.000	Wages/Full-Time	34,986	38,255	18,906	38,255	39,404
101-780-703.000	Wages/Part-Time	24,336	29,957	14,258	29,957	32,606
101-780-713.000	Performance Incentive	398	682	-	682	720
101-780-715.000	Employer FICA Contributions	4,383	5,270	2,402	5,270	5,564
101-780-716.000	Employee Insurances	6,778	7,041	3,482	3,482	6,937
101-780-717.001	Employee Retirement - DC	3,526	3,864	1,891	3,864	3,980
101-780-718.000	Workers Comp Insurance	688	206	63	206	229
101-780-722.000	Retiree Health Savings Plan	848	869	430	869	895
101-780-730.000	General Office Supplies	192	500	96	450	500
101-780-740.000	Operating Supplies	2,353	2,000	1,124	2,500	3,500
101-780-814.102	Computer Service - Internal (Billable)	5,447	5,815	877	5,493	9,817
101-780-820.000	Contractual Services - Other	375	600	390	390	-
101-780-900.000	Printing & Publishing	127	300	90	150	500
101-780-940.001	Building Rental	250,000	250,000	125,000	250,000	270,000
101-780-970.000	Capital Outlay	-	42,000	-	42,000	-
Totals for Dept 780-COMMUNITY CENTER		334,437	387,359	169,007	383,569	374,651

LIBRARY FUND

Fund 271

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	\$ 595,805	\$ 675,430	\$ 648,570	\$ 720,116	
Operating Costs	527,903	608,239	594,292	710,469	
Capital Outlay	4,830	27,000	24,900	17,000	
Transfers Out	-	-	-	-	
Total	\$ 1,128,538	\$ 1,310,669	\$ 1,267,762	\$ 1,447,585	10.45%
<hr/>					
Personnel Summary	Budget		Budget		% Change
Full Time Positions		4.70		3.60	
Part Time Positions		6.71		6.99	
Full-Time Equivalents		11.41		10.59	-7.19%

The Howard Miller Library is a Class 5 public library which provides library services to a population (based on the 2020 census) of 26,133 persons. This includes the City of Zeeland, Zeeland Charter Township, Olive Township, and a percentage of Blendon Township (48%), for which we receive voted millage, state library aid and penal fine allocations. Loutit District Library contributes funds for Robinson Township residents living in the Zeeland Public School District. Herrick District Library contributes funds based on usage of our library by Holland Township residents.

The library is a member of the Lakeland Library Cooperative which is comprised of 42 libraries within eight West Michigan counties. Service benefits received from the cooperative include an online catalog, interlibrary loan and delivery services, purchasing discounts, joint purchasing agreements and reciprocal borrowing privileges for patrons of any member library.

The proposed budget is designed to support the library’s ongoing Strategic Plan priorities: strengthening community engagement through robust core services, maximizing use of library spaces, and investing in staff development and organizational culture. Operating costs continue to rise alongside increasing demand for services, programs, and digital materials. In addition, the library’s primary book vendor has closed, and the new vendor does not offer the same ordering discounts, reducing the number of items the library can purchase within existing funding levels. The library remains committed to maintaining a balanced collection across all material formats to meet community expectations. However, publishing costs and online licensing fees continue to grow faster than budget increases for library materials.

Support of both virtual and in-person professional development opportunities are included as the library works towards the strategic goal of optimizing organizational effectiveness. In addition, a plan to update and refresh library spaces to allow for patron-centric services and enhanced comfort has been included.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 271: LIBRARY 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 OPERATING REVENUES						
271-000-566.000	State Shared Library Revenues	26,409	25,000	13,793	27,586	25,000
271-000-587.001	Contr/Penal-Zeeland City	13,248	17,000	-	13,000	13,000
271-000-587.002	Contr/Penal-Zeeland Township	27,701	35,000	-	27,000	27,000
271-000-587.003	Contr/Penal-Blendon Township	7,829	6,500	-	6,500	6,500
271-000-587.004	Contr-Herrick District Library	116,133	113,413	-	113,413	107,700
271-000-587.005	Contr-Loutit Distric Library	49,269	42,000	10,598	49,269	49,000
271-000-587.006	Contr. Zeeland Township	185,000	200,000	-	200,000	215,000
271-000-587.007	Contr/Millage-Blendon Township	58,704	50,000	-	58,704	41,000
271-000-587.008	Contr/Penal-Olive Township	11,442	15,000	-	11,000	10,000
271-000-587.009	Contr-Olive Township	76,303	61,000	-	76,303	78,500
271-000-626.000	Charges for Services Rendered	3,839	3,000	1,961	3,922	3,000
271-000-659.000	Library Fines	172	500	18	200	200
271-000-665.001	Interest Earnings - Investment	17,699	10,000	4,577	10,000	10,000
271-000-699.101	Transfers In - 101	400,000	600,000	300,000	600,000	600,000
Totals for Dept 000-GENERAL		993,749	1,178,413	330,946	1,196,897	1,185,900
RESTRICTED OPERATING REVENUES						
271-000-675.002	Private Contributions	3,685	1,500	1,887	3,774	3,500
Totals for Dept 000-RESTRICTED REVENUES		3,685	1,500	1,887	3,774	3,500
TOTAL ESTIMATED REVENUES		997,434	1,179,913	332,832	1,200,671	1,189,400

BUDGET REPORT FOR CITY OF ZEELAND

Fund 271: LIBRARY 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 790: ADMINISTRATIVE SERVICES						
271-790-702.000	Wages/Full-Time	236,543	252,232	124,799	252,232	259,700
271-790-703.000	Wages/Part-Time	222,020	275,909	121,772	251,382	309,799
271-790-704.000	Wages/Overtime	59	925	-	500	-
271-790-710.000	Wages/Longevity Pay	1,500	1,750	1,750	1,750	2,250
271-790-713.000	Performance Incentive	4,247	5,281	-	5,281	5,695
271-790-715.000	Employer FICA Contributions	33,830	41,011	17,992	39,103	44,175
271-790-716.000	Employee Insurances	61,001	63,367	31,335	63,367	62,431
271-790-717.001	Employee Retirement - DC	23,968	25,743	12,620	25,743	26,455
271-790-718.000	Workers Comp Insurance	5,004	1,394	426	1,394	1,559
271-790-722.000	Retiree Health Savings Plan	7,633	7,818	3,866	7,818	8,052
271-790-729.000	Postage	1,023	700	4	800	1,100
271-790-741.000	Library Books	60,510	69,530	26,330	69,530	76,483
271-790-741.001	eMaterials	72,313	95,000	93,509	95,000	92,300
271-790-741.002	Library of Things	983	1,400	1,250	1,400	1,600
271-790-742.000	Subscriptions	3,985	5,900	1,636	5,900	6,200
271-790-748.000	Audio-Visual Supplies	5,434	6,200	2,150	6,200	6,200
271-790-757.000	Other Operating Supplies	11,996	18,000	4,870	18,000	18,000
271-790-757.001	Other Suppl.-Children Services	2,327	4,450	1,713	4,450	4,500
271-790-814.101	Computer Services - Internal (Fixed Fee)	58,418	69,083	34,542	69,029	75,514
271-790-814.102	Computer Services - Internal (Billable)	55,257	63,786	23,124	53,097	115,107
271-790-820.000	Contractual Services - Other	36,066	54,870	18,657	54,870	50,000
271-790-820.002	Contr. Serv.-Children Services	6,910	7,000	3,783	7,000	8,500
271-790-820.003	Contr. Services-Adult	4,763	10,600	3,140	10,000	8,000
271-790-826.000	Legal Fees	3,075	2,000	1,656	2,000	2,000
271-790-828.000	Memberships, Dues, & Subscript	1,743	2,500	1,603	1,700	2,500
271-790-850.001	Mobile Hot-Spots	32	100	107	107	100
271-790-861.000	Travel & Training	6,848	8,200	2,121	6,000	8,200
271-790-900.000	Printing & Publishing	1,588	1,300	220	1,300	2,100
271-790-940.001	Building Rentals	180,000	180,000	90,000	180,000	220,000
271-790-955.000	Internal Meetings	248	700	-	700	700
271-790-958.000	Insurance - Property, Liability, E & O	4,686	4,920	5,209	5,209	5,365
271-790-970.000	Capital Outlay	4,830	25,000	24,900	24,900	2,000
Totals for Dept 790-ADMINISTRATIVE SERVICES		1,118,841	1,306,669	655,083	1,265,762	1,426,586

970

New desk chairs

BUDGET REPORT FOR CITY OF ZEELAND

Fund 271: LIBRARY 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 792: EXPENDITURES FROM CONTR.						
271-792-741.000	Library Books	868	500	-	500	1,500
271-792-757.000	Other Operating Supplies	8,830	1,500	339	1,500	4,500
Totals for Dept 792-EXPENDITURES FROM CONTR.		9,698	2,000	339	2,000	6,000
Dept 793: EXP. FROM RES. CHILDREN'S CONT.						
271-793-970.000	Capital Outlay	-	2,000	-	-	15,000
Totals for Dept 792-EXPENDITURES FROM CONTR.		-	2,000	-	-	15,000
TOTAL APPROPRIATIONS		1,128,539	1,310,669	655,422	1,267,762	1,447,586
NET OF REVENUES/APPROPRIATIONS - FUND 271		(131,105)	(130,756)	(322,590)	(67,091)	(258,186)
Restricted from Donations Fund Balance - Beginning						
Restricted for Children's Library - Beginning		26,506	20,493	20,493	20,493	22,267
Assigned Fund Balance - Beginning		57,328	57,328	57,328	57,328	57,328
Total Fund Balance - Beginning		551,553	426,461	426,461	426,461	357,596
Restricted from Donations Fund Balance - Ending						
Restricted for Children's Library - Ending		635,387	504,282	504,282	504,282	437,191
Assigned Fund Balance - Ending		20,493	19,993	22,041	22,267	19,767
Total Fund Balance - Ending		57,328	55,328	57,328	57,328	42,328
Assigned Fund Balance - Ending		426,461	298,205	102,323	357,596	116,910
Total Fund Balance - Ending		504,282	373,526	181,692	437,191	179,005

HOWARD MILLER LIBRARY ENDOWMENT FUND

Fund 272

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	\$ 15,438	\$ 4,500	\$ 55,469	\$ 3,000	
Capital Outlay	-	10,000	10,000	150,000	
Transfers Out	-	-	-	-	
Total	\$ 15,438	\$ 14,500	\$ 65,469	\$ 153,000	955.17%

HML began a *Beyond Books* endowment fund campaign in 1998 with the purpose of expanding library services to the community as provided for in MCL 197.381. The Holland/Zeeland Community Foundation became the trustee holding the Howard Miller Library Fund. The intent was to build the endowment fund to \$1 million prior to dispersing interest income. That \$1 million milestone was reached at the end of 2007. In the spring of 2008, the first distribution of \$31,900 was made to support library initiatives.

Funds from this endowment may only be used to expand services to the community through special programs for children and adults, special projects, equipment purchases, library furnishings, on-line products, special collections, and media. To keep these funds restricted to their original purpose and not incorporated into operational expenses, a new special revenue fund was established in 2008-2009.

The Library Advisory Board is responsible for making recommendations for the expenditure of interest income distributions in accordance with the above spending guidelines. The Library Advisory Board recommendations for fund expenditures will be brought to City Council for approval by the Library Director.

As approved by the Library Advisory Board, this budget includes continued support for the completion of the digitization project of the Zeeland Record. The Library Advisory Board has also approved allocating special revenue funds to support the sound remediation efforts in the library.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 272: LIBRARY ENDOWMENT 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: PROGRAM REVENUE						
272-000-589.000	Foundation Income	54,263	25,000	-	50,000	25,000
272-000-665.001	Interest Earnings - Investment	13,209	5,000	3,909	5,000	5,000
Totals for Dept 000-PROGRAM REVENUE		67,472	30,000	3,909	55,000	30,000
TOTAL ESTIMATED REVENUES		67,472	30,000	3,909	55,000	30,000
APPROPRIATIONS						
Dept 790: LIBRARY PROGRAMS						
272-790-820.000	Contractual Services - Other	15,438	4,500	55,469	55,469	3,000
272-790-970.000	Capital Outlay - Outreach Programming	-	10,000	-	10,000	150,000
Totals for Dept 790-LIBRARY PROGRAMS		15,438	14,500	55,469	65,469	153,000
970						
Sound dampening						
Totals for Dept		15,438	14,500	55,469	65,469	153,000
TOTAL APPROPRIATIONS		15,438	14,500	55,469	65,469	153,000
NET OF REVENUES/APPROPRIATIONS - FUND 272		52,035	15,500	(51,561)	(10,469)	(123,000)
Fund Balance - Beginning		219,743	271,778	271,778	271,778	261,309
Fund Balance - Ending		271,778	287,278	220,217	261,309	138,309

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

Dept	Description	Proposed				Additional Conditions
		2025/2026		2026/2027		
COMMUNITY CENTER						
	Banquet Room	Standard Rate	Non-Profit Rate	Standard Rate	Non-Profit Rate	
	No-Show Fee	50.00	25.00	60.00	30.00	
	Full Room - Full Day	400.00	200.00	500.00	250.00	
	Full Room - Half Day	200.00	100.00	250.00	125.00	
	Front Half - Full Day	200.00	100.00	250.00	125.00	
	Back Half - Full Day	200.00	100.00	250.00	125.00	
	Front Half - Half Day	100.00	50.00	125.00	62.50	
	Back Half - Half Day	100.00	50.00	125.00	62.50	
	Weekend Full Room Full Day	600.00	300.00	750.00	375.00	Weekend rate begins at 5 pm Friday
	Weekend Full Room Half Day	300.00	150.00	375.00	187.50	Weekend rate begins at 5 pm Friday
	Weekend Half Room Full Day	300.00	150.00	375.00	187.50	Weekend rate begins at 5 pm Friday
	Weekend Half Room Half Day	150.00	75.00	187.50	93.75	Weekend rate begins at 5 pm Friday
	East, West, & North Activity Rooms					
	Full Day	200.00	100.00	250.00	125.00	
	Half Day	100.00	50.00	125.00	62.50	
	Weekend Full Day	250.00	125.00	312.50	156.25	
	Weekend Half Day	125.00	62.50	156.25	78.13	
	Board Room					
	Cleaning/Damage Fee	100.00	100.00	150.00	150.00	Per Hour
	Beverages					
	Coffee	0.50	0.50	0.50	0.50	Per Cup
	Soft Drinks	1.00	1.00	1.00	1.00	
	Bottled Water	1.00	1.00	1.00	1.00	
	Note:	Charges for beverages will be based on projected attendance				
LIBRARY						
	Supplies					
	Library Bags	1.00		1.00		
	USB Memory Stick (4GB)	5.00		5.00		
	Computer Ear Buds	1.00		1.00		
	Book, Beverage & Snack Sales					
	Hardcover books	1.00		1.00		
	Paperback books	0.50		0.50		
	DVD	1.00		1.00		
	CDs	0.50		0.50		
	Books on CD	0.50		0.50		
	Picture Books	0.50		0.50		
	Photo Copies					
	Black & White	0.20		0.20		per side (8 1/2" x 11")
	Black & White	0.30		0.30		per side (11"x17")
	Color	0.50		0.50		per side (8 1/2"x11")
	Damaged Materials	List Price		List Price		
	Lost Materials	List Price		List Price		
	Library of Things Late Fee	Collection Item, Not to Exceed \$5/day		Not to Exceed \$5/day		
	Non-Resident card fee	50.00		50.00		

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
STREET AND SIDEWALK IMPROVEMENTS**

ANNUAL STREET AND SIDEWALK PROJECTS: Plans for the financing of the annual street construction projects are scheduled for FY 2027 – FY 2032. Also included in the plan are annual mill and resurfacing projects.

Fiscal Year 2027 projects include Church (W. Washington/W. Main), 84th Street (Riley to Washington), miscellaneous local paving and miscellaneous bike path paving.

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

STREET IMPROVEMENTS

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Annual Street Projects:							
Taft/W. Lawrence/Jefferson (Main to Huizenga) Local	2,208,852						
Church (W. Washington/W. Main) Major	3,044,155	2,953,543					
84th Street (Riley to Washington)	150,000	3,006,000					
Goodrich (Central to Lincoln)			760,000				
Winterhalder (Central to Dead End)			700,000				
Valley (Taft to Dead End)/South Jefferson				1,250,000	1,250,000		
Washington (State to Carlton)						2,500,000	2,500,000
Mill and Resurfacing							
Misc. Local Paving	360,000	350,000	376,729	384,263	399,788	407,784	420,018
Sidewalks							
Misc. Bike Path Paving		50,000	50,000	50,000	50,000	50,000	50,000
Northside Pathway Boardwalk	100,000						
TOTAL CAPITAL EXPENDITURES	5,863,007	6,359,543	1,886,729	1,684,263	1,699,788	2,957,784	2,970,018

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
General Fund Appropriation	1,800,000	1,500,000	1,450,000	1,200,000	1,250,000	2,500,000	1,500,000
Grants - STP (Church)		905,662					1,000,000
Grants- Category F							
Grants - Safety							
Street Construction Fund Reserves	3,653,007	528,539	10,000	50,000	7,839	-	(0)
Bond Proceeds		3,006,000					
Major Street Reserve Funds							
Local Street Reserve Funds	50,000	50,000	50,000	50,000	50,000	50,000	50,000
County Road Millage	360,000	369,342	376,729	384,263	391,949	407,784	420,018
Contributions Local Units							
Private Contributions							
TOTALS	5,863,007	6,359,543	1,886,729	1,684,263	1,699,788	2,957,784	2,970,018

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
PARK IMPROVEMENTS**

CITY PARK IMPROVEMENTS:

Splash Pad: Bathroom doors, mechanical room door and light poles.

Huizenga Park: No projects scheduled this fiscal year.

Michigan Tot Lot: No projects scheduled this fiscal year.

Hoogland Park: No projects scheduled for this fiscal year.

Skateboard Park: No projects scheduled this fiscal year.

Lawrence Park: No projects scheduled for this fiscal year.

Paw Paw Park: No projects scheduled this fiscal year.

Vande Luvster Square: Gazebo repairs and underground sprinkler replacement .

Elm Street Park: No projects scheduled this fiscal year.

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

CITY PARK IMPROVEMENTS

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<u>Splash Pad/Elm Street Park</u> New Furniture for Splash Pad Bathroom and Mechanical Room Doors (3) Splash Pad Light Poles	5,000	15,000 10,000					
	5,000	25,000	-	-	-	-	-
<u>Huizenga Park</u>							
	-	-	-	-	-	-	-
<u>Michigan Tot Lot</u>							
	-	-	-	-	-	-	-
<u>Lawrence Park</u> Design and Reconstruction Picnic Tables Repaint Lawrence Bowl	10,000 25,000 15,000		50,000	1,100,000			
	50,000	-	50,000	1,100,000	-	-	-
<u>Vande Luvster Square</u> Gazebo Repairs Sprinkling Replacement	10,000	50,000 30,000					
	10,000	80,000	-	-	-	-	-
<u>Hoogland Park</u> Hoogland Park Design and Reconstruction	1,100,000						
	1,100,000	-	-	-	-	-	-
<u>Paw Paw Bridge Park</u>							
	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	1,165,000	105,000	50,000	1,100,000	-	-	-

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
General Fund (101)	40,000	40,000	40,000	140,000	-	-	-
Capital Improvement Fund (408) Reserves	1,125,000	65,000	10,000	960,000	-	-	-
Bond Proceeds							
Private Contributions							
BPW Community Funds Grant							
Grants (DNR)							
TOTAL SOURCE OF FUNDS	1,165,000	105,000	50,000	1,100,000	-	-	-

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM**

CEMETERY

Lincoln Street Cemetery: No projects scheduled this fiscal year.

Felch Street Cemetery: No projects scheduled this fiscal year.

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

CEMETERY IMPROVEMENTS

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<u>Lincoln Street Cemetery</u>							
<u>Felch Street Cemetery</u> Felch Street Cemetery Building					1,500,000		
TOTAL CAPITAL EXPENDITURES	-	-	-	-	1,500,000	-	-

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
General Fund (101)							
Capital Improvement Fund (401) Reserves							
City Building Fund (470) - Reserves							
Bldg Maint. Fund (631) Reserves							
Cemetery Perpetual Care (150) - Expendable Portion	-	-	-	-	1,500,000.00	-	-
Bond Proceeds							
Private Contributions							
Grants							
Bldg Maint. Fund (631) Reserves							
TOTAL SOURCE OF FUNDS	-	-	-	-	1,500,000.00	-	-

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
FACILITIES MAINTENANCE**

GENERAL BUILDING IMPROVEMENTS:

City Hall: A chimney repair and interior refresh.

Roosevelt Fire Station: No maintenance projects currently scheduled.

Howard Miller Library: Replace auto scrubber.

Community Center: Replace auto scrubber and flooring in the West activity room.

Street Maintenance Facility: Repair the salt bay.

Public Safety Building: No maintenance projects currently scheduled.

Cemetery Building: No maintenance projects currently scheduled.

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

FACILITIES MAINTENANCE

PROJECT TITLE	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
City Hall							
Conference Room Furniture	18,161						
RTU Refresh Project	40,000						
Interior Refresh		15,000					
Chimney Repair		8,000					
	58,161	23,000	-	-	-	-	-
Roosevelt Fire Station							
	0	-	-	-	-	-	-
Howard Miller Library/Community Center							
Chiller Replacement	250,000						
Elevator Repairs (final payment)	50,000						
Replace Auto Scrubber		10,000					
Replace Flooring in the West Activity Room		20,000					
	300,000	30,000	-	-	-	-	-
Street Garage							
Floor Drains	25,000						
Repair Salt Bay		25,000					
	25,000	25,000	-	-	-	-	-
Public Safety Building							
Rooftop HVAC Units	20,000						
Parking Bay Unit Heater	10,000						
Water Heater	15,000						
Building Automation System	50,000						
	95,000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	478,161	78,000	0	0	0	0	0

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Rental Fees (Fund 631)	115,000						
General Fund (101)							
City Building Fund (477)	220,000						
Facilities Maint Fund Reserves (631)	143,161	78,000	-	-	-	-	-
Bond Proceeds							
Grants - Homeland Security							
TOTAL SOURCE OF FUNDS	478,161	78,000	-	-	-	-	-

**CITY OF ZEELAND
CAPITAL IMPROVEMENT PROGRAM
MOTOR POOL ACQUISITIONS**

Vehicle and equipment replacements and acquisitions for most vehicles and maintenance equipment are funded in the Motor Pool Fund. Current replacement value of vehicles (net capital assets) as of June 30, 2025 was \$5,509,583. Cash reserves on hand for replacement of vehicles and equipment as of June 30, 2025 was \$3,117,668. Policy states that these reserves should be a minimum of 33% to 38% of estimated current replacement cost.

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

MOTOR POOL

ASSET ACQUISITIONS	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<u>Fiscal Year 2026</u>							
Replace 1998 Saber Pumper Fire Truck	1,008,986						
Replace 2010 Dump Box	93,216						
Replace 2016 Trackless MT6 Tractor	211,756						
Replace 2022 John Deere Z930M Z Track Mower	15,541						
Replace 2020 Police Vehicle	48,536						
Implement Replacement	40,000						
	1,418,035	-	-	-	-	-	-
<u>Fiscal Year 2027</u>							
Replace 2021 Police Vehicle		53,481					
Replace 2022 John Deere Z930M Z Track Mower		16,318					
Replace 1997 Spartan Saulsbury Heavy Rescue		1,050,000					
Replace 2014 Freightliner		215,000					
Replace 2017 Ford F-150		46,213					
Replace 2021 Daihatsu Mini Truck		29,951					
Implement Replacement		40,000					
	-	1,450,963	-	-	-	-	-
<u>Fiscal Year 2028</u>							
Replace 2022 Police Vehicle			53,481				
Replace 2018 Chevy Truck Fire			106,464				
Replace 2019 Chevy Truck Fire			106,561				
Replace 2018 Ford Edge			44,702				
Replace 2018 Ford F-150			45,879				
Replace 2012 Komatsu Loader			289,122				
Replace 2021 Daihatsu Mini Truck			31,449				
Implement Replacement			40,000				
	-	-	717,657	-	-	-	-

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

MOTOR POOL

ASSET ACQUISITIONS	Estimated FY 2026	6-Year Plan					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<u>Fiscal Year 2029</u>							
Replace 2023 Police Tahoe				54,035			
Replace 2019 Ford F-150 Building Maint.				54,583			
Replace Fire Truck #1943				2,577,409			
Replace 2024 John Deere 1025r w/Snowblower				39,072			
Replace 2016 Freightliner Dump				201,896			
Implement Replacement				40,000			
	-	-	-	2,966,995	-	-	-
<u>Fiscal Year 2030</u>							
Replace 2024 Police Tahoe					62,638		
Replace 2015 Elgin Whirlwind Vacuum Street Sweeper					467,333		
Replace 2020 John Deere Z9945R Mower					36,317		
Implement Replacement					40,000		
	-	-	-	-	606,288	-	-
<u>Fiscal Year 2031</u>							
Replace 2025 Police Tahoe						72,632	
Replace 2021 GMC Terrain (Community Development)						41,278	
Replace 2021 Chevy Tahoe Fire Command						105,392	
Replace 2018 Freighliner w/Dump Box						203,247	
Replace 2021 John Deere X754 Lawn Tractor						92,188	
Replace 2026 John Deere Z930M Z Track Mower						19,835	
Implement Replacement						40,000	
	-	-	-	-	-	574,571	-
<u>Fiscal Year 2032</u>							
Replace 2022 Ford F150 with plow							59,412
Replace 2022 Multihog CX75							233,730
Replace UW56 Toolcat							124,167
Replace 2026 Police Tahoe							65,042
Replace 2027 John Deere Z930M Z Track Mower							20,827
Implement Replacement							40,000
	-	-	-	-	-	-	543,178
TOTAL CAPITAL EXPENDITURES	1,418,035	1,450,963	717,657	2,966,995	606,288	574,571	543,178

SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Reserves for Replacement of Vehicles & Equipment	1,418,035	1,450,963	717,657	2,966,995	606,288	574,571	543,178
TOTAL SOURCE OF FUNDS	1,418,035	1,450,963	717,657	2,966,995	606,288	574,571	543,178

CEMETERY PERPETUAL CARE FUND

Fund 151

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	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	
Capital Outlay	-	-	-	-	
Total	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.00%

The Cemetery Perpetual Care Fund is classified as a Permanent Fund to account for monies received from the sale of cemetery lots. Zeeland City Code Section 7-60 states that the fees and charges for the sale of cemetery lots shall be for the purpose of recovering the costs of acquisition, construction, reconstruction, maintenance, and operation of cemeteries.

Originally, cemetery lots were sold without perpetual care (care for such lots is now absorbed by the cemetery activity within the General Fund). Since FY87, all lot sales and investment interest revenues have remained within the Cemetery Trust fund. The City Council formalized this policy in May, 2010 with Policy Directive 10.70 which states:

- Revenue from lot sales is to be used solely for perpetual care of the cemetery.
- Revenue from lot sales is non-expendable.
- Investment interest earnings of the Cemetery Trust Fund may be expended for acquisition and maintenance of capital assets.
- Investment interest earnings not expended on capital assets shall remain in the Cemetery Trust Fund and accumulate until such time the annual interest earnings equal the annual operational cost of the cemetery. When this occurs, the interest earnings may be transferred to a Cemetery Operations Fund and used for day-to-day cemetery operations and maintenance.

In Fiscal Year 2018, the City established an irrevocable trust with the Community Foundation of the Holland/Zeeland Area and moved this non-expendable portion of the Cemetery Perpetual Care Fund’s assets into this trust with the intention that these funds will earn more interest earnings for future capital projects with the Foundation than with the City.

This year’s budget (26-27) includes \$10,000 for Headstone Maintenance.

At the end of FY 2026-2027 the fund is projected to have a remaining expendable fund balance of \$648,159 and non-expendable portion of \$1,662,150 for a total fund balance of \$2,310,309.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 151: CEMETERY PERPETUAL CARE 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						
151-000-643.000	Cemetery Lot Use Sales	51,250	40,000	46,700	50,000	50,000
151-000-665.001	Interest Earnings - Investment	142,993	25,000	6,518	50,000	50,000
Totals for Dept 000-GENERAL		194,243	65,000	53,218	100,000	100,000
TOTAL ESTIMATED REVENUES		194,243	65,000	53,218	100,000	100,000
APPROPRIATIONS						
Dept 567: CEMETERY						
151-567-775.000	Headstone Maintenance	-	10,000	-	10,000	10,000
151-567-970.000	Capital Outlay	-	-	-	-	-
Totals for Dept 567-CEMETERY		-	10,000	-	10,000	10,000
TOTAL APPROPRIATIONS		-	10,000	-	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 151		194,243	55,000	53,218	90,000	90,000
Fund Balance - Beginning		1,936,066	2,130,309	2,130,309	2,130,309	2,220,309
Fund Balance - Ending		2,130,309	2,185,309	2,183,527	2,220,309	2,310,309
Expendable		568,159	583,159	574,677	608,159	648,159
Non-Expendable		1,562,150	1,602,150	1,608,850	1,612,150	1,662,150
		2,130,309	2,185,309	2,183,527	2,220,309	2,310,309

CITY PARK IMPROVEMENT FUND

Fund 408

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	283,338	900,000	1,100,000	-
Transfers Out	-	-	-	-
Total	\$ 283,338	\$ 900,000	\$ 1,100,000	\$ -

The purpose of City Park Improvement Fund is to collect and expend funding designated for capital improvements at City Parks. As indicated in the City’s Parks Master Plan (adopted in 2022), the next City Park improvement project was the reconstruction of Hoogland Park, which was completed during the summer of 2025. For fiscal year 2026-2027 there are no park improvements planned.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 408: CITY PARK IMPROVEMENT 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						
408-000-665.001	Interest Earnings - Investment	90,287	5,000	14,848	15,000	15,000
408-000-699.101	Transfer in from General Fund	500,000	-	-	-	-
Totals for Dept 000-GENERAL		590,287	5,000	14,848	15,000	15,000
TOTAL ESTIMATED REVENUES		590,287	5,000	14,848	15,000	15,000
APPROPRIATIONS						
Dept 756: PARKS						
408-756-970.008	Hoogland Park Improvements	283,338	900,000	1,026,711	1,100,000	-
Totals for Dept 756-PARKS		283,338	900,000	1,026,711	1,100,000	-
970.008	Hoogland Park Construction					
TOTAL APPROPRIATIONS		283,338	900,000	1,026,711	1,100,000	-
NET OF REVENUES/APPROPRIATIONS - FUND 401		306,949	(895,000)	(1,011,864)	(1,085,000)	15,000
Fund Balance - Beginning		1,238,699	1,545,648	1,545,648	1,545,648	460,648
Fund Balance - Ending		1,545,648	650,648	533,784	460,648	475,648

MUNICIPAL STREET CONSTRUCTION FUND

Fund 464

	FY 24-25	FY 25-26	FY 25-26	FY 26-27
Financial Summary	Actual	Budget	Projected	Budget
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	358,060	2,100,000	5,403,007	5,959,543
Transfers Out	360,000	365,000	365,000	350,000
Total	\$ 718,060	\$ 2,465,000	\$ 5,768,007	\$ 6,309,543

Street reconstruction projects are budgeted in the Municipal Streets Construction Fund while maintenance and resurfacing projects are provided for within the Major and Local Street funds. Included in the Fiscal Year 2026-2027 budget is an appropriation for the reconstruction of Church Street (Washington to Lincoln) and the reconstruction of 84th Street.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 464: STREET CONSTRUCTION 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						
464-000-553.000	State Grants	-	-	-	-	905,662
464-000-590.000	County Road Millage	389,082	365,000	75	398,725	408,000
464-000-665.001	Interest Earnings - Investment	114,837	10,000	41,940	50,000	10,000
464-000-696.000	Bond Proceeds	-	-	-	-	3,006,000
464-000-699.101	Transfer in from General Fund	1,500,000	1,500,000	750,000	1,900,000	1,500,000
464-000-699.202	Transfer in from Major Streets Fund	-	-	-	-	250,000
464-000-699.259	Transfer in from Personal Property Stabilization Fund	-	1,070,000	1,070,000	1,570,000	-
Totals for Dept 000-GENERAL		2,003,919	2,945,000	1,862,015	3,918,725	6,079,662
TOTAL ESTIMATED REVENUES		2,003,919	2,945,000	1,862,015	3,918,725	6,079,662
EXPENDITURES						
Dept 451: MAJOR STREET CONSTRUCTION						
464-451-818.038	W. Washington Gateway	-	50,000	-	-	-
464-451-818.048	Church (Washington to Lincoln)	117,417	50,000	57,735	3,044,155	2,953,543
Totals for Dept 451-MAJOR STREETS CONSTRUCTION		117,417	100,000	57,735	3,044,155	2,953,543
Dept 452: LOCAL STREET CONSTRUCTION						
464-452-818.051	Taft Street Reconstruction	239,833	1,850,000	1,538,642	2,208,852	-
464-452-818.052	84th Street Reconstruction	810	150,000	1,309	150,000	3,006,000
Totals for Dept 452-LOCAL STREETS CONSTRUCTION		240,643	2,000,000	1,539,951	2,358,852	3,006,000
Dept 965: TRANSFERS OUT						
464-965-995.203	Transfers Out - Local Street Fund	360,000	365,000	182,500	365,000	350,000
Totals for Dept 965-TRANSFERS OUT		360,000	365,000	182,500	365,000	350,000
TOTAL APPROPRIATIONS		718,060	2,465,000	1,780,186	5,768,007	6,309,543
NET OF REVENUES/APPROPRIATIONS - FUND 464		1,285,859	480,000	81,829	(1,849,282)	(229,881)
Fund Balance - Beginning		1,050,903	2,336,762	2,336,762	2,336,762	487,480
Fund Balance - Ending		2,336,762	2,816,762	2,418,592	487,480	257,599

CITY BUILDING FUND

Fund 470

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget
Operating Costs	\$ -	\$ 45,000	\$ -	\$ -
Capital Outlay	19,580	250,000	-	-
Transfers Out	-	-	16,391	-
Total	\$ 19,580	\$ 295,000	\$ 16,391	\$ -

The City Building Fund is used as a funding source for large scale city building projects. Money may be accounted for directly within the fund or transferred to other funds to be used for city building projects. Over the years the fund has been used for

- Restoration of City Hall and the Howard Miller Library and Community Center.
- Construction of the Public Safety Building, the Street Maintenance Facility, and the Cemetery office/storage.
- Purchase 3 East Main to facilitate future development within the downtown district.
- Boiler Replacement at the Howard Miller Library
- Reconstruction of the sidewalks and installation of snowmelt around the Howard Miller Library

In Fiscal Year 25-26 there is a transfer out scheduled to facilities maintenance that will bring the fund balance to \$0.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 470: CITY BUILDING 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						
470-000-665.001	Interest Earnings - Investment	12,729	5,000	1,139	1,171	-
470-000-699.631	Transfer In from Facilities Maint. Fund	-	-	-	-	-
Totals for Dept 000-GENERAL		12,729	5,000	1,139	1,171	-
TOTAL ESTIMATED REVENUES		12,729	5,000	1,139	1,171	-
APPROPRIATIONS						
Dept 271: LIBRARY						
470-271-970.004	Chiller Update	-	250,000	-	-	-
Totals for Dept 271-LIBRARY		-	250,000	-	-	-
Dept 450: CONSTRUCTION						
470-450-820.000	Contractual Services Other	-	45,000	-	-	-
470-450-970.000	Capital Outlay	19,580	-	-	-	-
Totals for Dept 450-CONSTRUCTION		19,580	45,000	-	-	-
Dept 965: TRANSFERS OUT						
470-965-995.631	Transfers Out - Facilities Maintenance Fund	-	-	-	16,391	-
Totals for Dept 965-TRANSFERS OUT		-	-	-	16,391	-
TOTAL APPROPRIATIONS		19,580	295,000	-	16,391	-
NET OF REVENUES/APPROPRIATIONS - FUND 470		(6,851)	(290,000)	1,139	(15,220)	-
Fund Balance - Beginning		22,071	15,220	15,220	15,220	0
Fund Balance - Ending		15,220	(274,780)	16,359	0	0

DOWNTOWN VISION FUND

Fund 494

	FY 24-25	FY 25-26	FY 25-26	FY 26-27
Financial Summary	Actual	Budget	Projected	Budget
Operating Costs	\$ -	\$ -	\$ -	\$ 50,000
Capital Outlay	331,406	270,000	185,694	-
Transfers Out	200,000	-	-	-
Total	\$ 531,406	\$ 270,000	\$ 185,694	\$ 50,000

Established in Fiscal Year 2020-2021, this fund will be used to be a funding source for projects that fit within the City's Downtown Vision Plan. Potential projects include building acquisition, building demolition, and downtown improvements.

Projects in the Fiscal Year 2026-2027 include:

- Washington Avenue Visioning

BUDGET REPORT FOR CITY OF ZEELAND

Fund 494: DOWNTOWN VISION 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						
494-000-665.001	Interest Earnings	21,806	5,000	5,101	7,500	7,500
Totals for Dept 000-GENERAL		21,806	5,000	5,101	7,500	7,500
TOTAL ESTIMATED REVENUES		21,806	5,000	5,101	7,500	7,500
APPROPRIATIONS						
Dept 728: ECONOMIC DEVELOPMENT						
494-728-820.000	Contractual Services	-	-	-	-	50,000
494-728-970.000	Land Acquisition	300,000	-	-	-	-
494-728-970.009	135/137 E. Main/Downtown Passageway	30,418	-	-	-	-
494-728-970.021	Parking Expansion	-	20,000	-	-	-
494-728-970.022	Downtown Parking Lot Refresh	988	250,000	185,694	185,694	-
494-728-995.243	Transfer Out - Brownfield Fund	200,000	-	-	-	-
Totals for Dept 728-ECONOMIC DEVELOPMENT		531,406	270,000	185,694	185,694	50,000
	820.000					
	Washington Avenue Development	50,000				
TOTAL APPROPRIATIONS		531,406	270,000	185,694	185,694	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 494		(509,600)	(265,000)	(180,592)	(178,194)	(42,500)
Fund Balance - Beginning		914,337	404,738	404,738	404,738	226,544
Fund Balance - Ending		404,738	139,738	224,145	226,544	184,044

SNOWMELT CONSTRUCTION FUND

Fund 497

	FY 24-25	FY 25-26	FY 25-26	FY 26-27
Financial Summary	Actual	Budget	Projected	Budget
Capital Outlay	\$ 3,077,436	\$ 169,560	\$ 205,110	\$ 1,300,000
Transfers Out	-	-	-	-
Total	\$ 3,077,436	\$ 169,560	\$ 205,110	\$ 1,300,000

Established in Fiscal Year 2019-2020, this fund is a funding source for future snowmelt projects. In Fiscal Years 2024-2026 this fund will be used to fund the Main Avenue Snowmelt and Streetscape project which will install snowmelt from State Street (including the intersection of State and Main) to approximately 200 feet East of Maple. In Fiscal Year 2026-2027 this fund will be used for boilers at 17 E. Main Avenue.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 497: SNOWMELT CONSTRUCTION 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						
497-000-665.001	Interest Earnings - Investment	50,943	5,000	19,554	25,000	25,000
497-000-699.101	Transfers In - 101	200,000	-	-	-	-
497-000-699.259	Transfers In - 259	-	680,000	680,000	680,000	-
497-000-699.280	Transfers In - 280	584,736	-	-	-	-
Totals for Dept 000-GENERAL		835,679	685,000	699,554	705,000	25,000
TOTAL ESTIMATED REVENUES		835,679	685,000	699,554	705,000	25,000
EXPENDITURES						
Dept 444: SIDEWALKS						
497-444-970.004	17 E. Main Boilers	-	169,560	82,864	169,560	1,300,000
497-444-970.010	Main Avenue Snowmelt	3,077,436	-	35,550	35,550	-
Totals for Dept 451-MAJOR STREETS CONSTRUCTION		3,077,436	169,560	118,414	205,110	1,300,000
TOTAL APPROPRIATIONS		3,077,436	169,560	118,414	205,110	1,300,000
NET OF REVENUES/APPROPRIATIONS - FUND 497		(2,241,758)	515,440	581,140	499,890	(1,275,000)
Fund Balance - Beginning		3,048,116	806,358	806,358	806,358	1,306,248
Fund Balance - Ending		806,358	1,321,798	1,387,498	1,306,248	31,248

SNOWMELT OPERATION & MAINTENANCE FUND

Fund 297

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	\$ 153,791	\$ 110,000	\$ 110,000	\$ 132,000	
Capital Outlay	-	-	-	-	
Total	\$ 153,791	\$ 110,000	\$ 110,000	\$ 132,000	20.00%

Established in Fiscal Year 2023-2024, this fund is used to account for the operation and maintenance of the City’s snowmelt system. Revenues for this system will be derived from a \$2.02 per square foot charge for all sidewalks, streets, and crosswalks that include snowmelt.

For Fiscal Year 2026-2027 the City anticipates collecting approximately \$43,161 from downtown property owners for this charge in the form of a Special Assessment while the City will be contributing \$151,155 from the General Fund for the portion of the system that the City will be paying for at large. Expenditures include the cost of the natural gas needed to heat the system and any other maintenance related items for the snowmelt system. It is the intention that current and future fund balance will be used for future maintenance and updates of the system including boiler, pump, and distribution system replacements.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 297: SNOWMELT OPERATION & 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						
297-000-626.101	Charges for Services Rendered - Gen. Fund	124,785	133,500	-	133,500	151,155
297-000-626.631	Charges for Services Rendered - Facilities	11,694	14,250	-	14,250	19,800
297-000-665.001	Investment Interest Earnings	35,580	10,000	11,158	11,158	10,000
297-000-672.000	Special Assessments	15,690	37,007	32,741	32,741	43,161
297-000-699.101	Transfer From General Fund	-	-	-	-	-
297-000-699.259	Transfers In - 259	-	-	-	-	-
Totals for Dept 000-GENERAL		187,750	194,757	43,899	191,649	224,116
TOTAL ESTIMATED REVENUES		187,750	194,757	43,899	191,649	224,116
APPROPRIATIONS						
Dept 530: SNOWMELT OPERATION						
297-530-702.000	Wages/Full-Time	232	-	-	-	-
297-530-715.000	Employer FICA Contributions	16	-	-	-	-
297-530-716.000	Employee Insurances	64	-	-	-	-
297-530-717.001	Employee Retirement - DC	23	-	-	-	-
297-530-722.000	Retiree Health Savings Plan	8	-	-	-	-
297-530-740.000	Operating Supplies	2,030	-	-	-	-
297-530-816.000	Consulting Engineers	8,509	5,000	-	5,000	5,000
297-530-820.000	Contractual Services - Other	12,435	10,000	5,092	10,000	10,000
297-530-920.000	Utilities	130,817	90,000	16,131	90,000	112,000
297-530-933.000	Equipment Maintenance	-	5,000	-	5,000	5,000
Totals for Dept 530-SNOWMELT OPERATION		154,135	110,000	21,223	110,000	132,000
TOTAL APPROPRIATIONS		154,135	110,000	21,223	110,000	132,000
NET OF REVENUES/APPROPRIATIONS - FUND 297		33,615	84,757	22,676	81,649	92,116
Fund Balance - Beginning		715,448	749,063	749,063	749,063	830,712
Fund Balance - Ending		749,063	833,820	771,739	830,712	922,828

BL 196 CROSSING FUND

Fund 498

	FY 24-25	FY 25-26	FY 25-26	FY 26-27
Financial Summary	Actual	Budget	Projected	Budget
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

Established in Fiscal Year 2023-2024, this fund will be used to be a funding source for a future crossing over BL-196.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 498: BL 196 CROSSING 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						
498-000-665.001	Interest Earnings - Investment	58,915	15,000	15,343	20,000	20,000
Totals for Dept 000-GENERAL		58,915	15,000	15,343	20,000	20,000
TOTAL ESTIMATED REVENUES		58,915	15,000	15,343	20,000	20,000
EXPENDITURES						

TOTAL APPROPRIATIONS		-	-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 498		58,915	15,000	15,343	20,000	20,000
Fund Balance - Beginning		1,007,532	1,066,447	1,066,447	1,066,447	1,086,447
Fund Balance - Ending		1,066,447	1,081,447	1,081,789	1,086,447	1,106,447

TRANSFERS OUT

General Fund Activity 965

Financial Summary	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Projected	FY 26-27 Budget	% Change From FY 25-26
Transfers Out	2,600,000	2,225,000	2,625,000	2,225,000	
Total	\$ 2,600,000	\$ 2,225,000	\$ 2,625,000	\$ 2,225,000	0.00%

The City of Zeeland does not levy any special use taxes, for example, library tax, road tax, debt, etc. Transfers from General Operating funds may be transferred into other funds when needed to supplement user fees and charges, grant funding, state shared revenues, or contributions. Transfers are planned from General Fund to the following Funds:

• Brownfield Fund	\$25,000
• Library Fund	\$600,000
• SARB Fund	\$100,000
• Municipal Street Fund	<u>\$1,500,000</u>
Total	\$2,225,000

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 965: TRANSFERS OUT						
101-965-995.243	Transfer Out - Brownfield Fund	-	25,000	25,000	25,000	25,000
101-965-995.271	Transfer Out - Library	400,000	600,000	300,000	600,000	600,000
101-965-995.296	Transfer Out - SARB	-	100,000	50,000	100,000	100,000
101-965-995.408	Transfer Out - City Park Improvement	500,000	-	-	-	-
101-965-995.464	Transfer Out - Municipal Street Fund	1,500,000	1,500,000	750,000	1,900,000	1,500,000
101-965-995.497	Transfer Out - Snowmelt Construction Fund	200,000	-	-	-	-
Totals for Dept 965-TRANSFERS OUT		2,600,000	2,225,000	1,125,000	2,625,000	2,225,000
TOTAL APPROPRIATIONS		10,131,417	10,874,904	5,216,994	11,342,760	11,170,653
NET OF REVENUES/APPROPRIATIONS - FUND 101		386,340	(622,078)	3,252,247	(603,713)	(155,083)
Fund Balance - Beginning		6,204,904	6,591,244	6,591,244	6,591,244	5,987,531
Fund Balance - Ending		6,591,244	5,969,166	9,843,491	5,987,531	5,832,448

PERSONAL PROPERTY TAX STABILIZATION FUND

Fund 259

	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	\$ -	\$ -	\$ -	\$ -	
Transfers Out	1,357,452	2,960,490	3,460,300	1,510,490	
Total	\$ 1,357,452	\$ 2,960,490	\$ 3,460,300	\$ 1,510,490	-48.98%

In 2012, legislation was passed providing personal property tax exemptions for small taxpayers (starting in 2014) and eligible manufacturing personal property (phase-in starting in 2016). In order to reimburse local government units for the loss of taxes on eligible personal property, the State levies an Essential Services Assessment (ESA) on eligible manufacturing personal property and takes a share of the 6% Use Tax and places these funds under the control of the Local Community Stabilization Authority. The Local Community Stabilization Authority then disburses these funds to local government units based on the amount of taxable revenue lost and the lowest millage rate after 2012. While the Local Community Stabilization Authority is charged with disbursing all of the funds they have collected, there is no guarantee as to the percentage of revenue lost that will be reimbursed.

Prior to the phase-in of this tax exemption, personal property accounted for approximately 30% of the taxable value for the City of Zeeland, and because of this legislation, the City is poised to lose all of this taxable value, and become dependent upon the Local Community Stabilization for reimbursement of these losses. Because there is no guarantee as to the percentage of reimbursement, in Fiscal Year 2017, the City established the Personal Property Tax Stabilization fund to stabilize potential over- and under-funding of this loss. According to the Personal Property Tax Stabilization Fund policy, the targeted fund balance for this fund is 80-120% of the non-qualified portion of the personal property tax reimbursement from the State of Michigan.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 259: PERSONAL PROPERTY STABILIZATION 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						
259-000-441.000	Local Community Stabiliation Reimbursement	2,956,494	1,205,318	1,201,994	1,201,994	1,180,906
259-000-441.001	Rental Personal Property	5,804	-	-	12,702	10,000
259-000-441.002	Small Business Taxpayer Exemption	-	-	10,812	10,812	10,000
259-000-665.001	Interest Earnings - Investment	143,707	40,000	27,904	40,000	40,000
Totals for Dept 000-GENERAL		3,106,005	1,245,318	1,240,710	1,265,508	1,240,906
TOTAL ESTIMATED REVENUES		3,106,005	1,245,318	1,240,710	1,265,508	1,240,906
APPROPRIATIONS						
Dept 965: TRANSFERS OUT						
259-965-995.101	Transfer Out to General Fund	1,325,000	1,200,000	600,000	1,200,000	1,500,000
259-965-995.295	Transfer Out - 295	32,452	10,490	10,300	10,300	10,490
259-965-995.464	Transfers Out to Municipal Street Fund	-	1,070,000	1,070,000	1,570,000	-
259-965-995.497	Transfer Out to Snowmelt Fund	-	680,000	680,000	680,000	-
Totals for Dept 965-TRANSFERS OUT		1,357,452	2,960,490	2,360,300	3,460,300	1,510,490
TOTAL APPROPRIATIONS		1,357,452	2,960,490	2,360,300	3,460,300	1,510,490
NET OF REVENUES/APPROPRIATIONS - FUND 259		1,748,553	(1,715,172)	(1,119,590)	(2,194,792)	(269,584)
Fund Balance - Beginning		1,645,740	3,394,293	3,394,293	3,394,293	1,199,501
Fund Balance - Ending		3,394,293	1,679,121	2,274,703	1,199,501	929,917

UNALLOCATED FRINGES AND CONTINGENCIES

General Fund
Activity 252 and 240

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	\$ 27,148	\$ 36,500	\$ 36,110	\$ 36,500	
Contingencies	-	20,000	-	-	
Capital Outlay	-	-	-	-	
Total	\$ 27,148	\$ 56,500	\$ 36,110	\$ 36,500	-35.40%

Functions that recognize board, committee, and staff contributions in service to the City of Zeeland are accounted for in Activity 252. The budget this year includes an event to recognize staff contributions as well as gift cards to local restaurants for those on various boards and committees.

The Fiscal Year 2026-2027 budget does not include a provision for contingencies.

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 252: UNALLOCATED FRINGE BENEFITS						
101-252-956.000	Miscellaneous Fringes	12,642	25,000	14,631	25,000	25,000
101-252-956.001	Employee Appreciation Banquet	13,306	10,000	-	10,000	10,000
101-252-956.002	Brd & Comm Appreciation	1,200	1,500	1,110	1,110	1,500
Totals for Dept 252- UNALLOCATED FRINGE BENEFITS		27,147	36,500	15,741	36,110	36,500
Dept 240: CONTINGENCIES						
101-240-956.000	Contingencies	-	20,000	-	-	-
Totals for Dept 240-CONTINGENCIES		-	20,000	-	-	-

City of Zeeland, Michigan

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

Function	Full-Time	Part-Time	Total
General Government			
Administration	1.25	0.53	1.78
Clerk	1.90	0.00	1.90
Finance/Treasury	1.51	0.00	1.51
Assessing	1.39	0.00	1.39
Custodial	2.06	0.16	2.22
Economic Development	0.00	1.20	1.20
Information Technology	3.00	0.00	3.00
Public Safety			
Police	11.00	1.07	12.07
Fire/Rescue	3.00	0.50	3.50
Building and Zoning	1.61	0.00	1.61
Culture and Recreation			
Library	4.66	7.03	11.69
Community Center	2.19	0.60	2.79
Parks	2.15	1.06	3.21
Public Works			
Streets & Motor Pool	6.66	0.33	6.99
Cemetery	1.72	0.46	2.18
Electric Utility	22.15	2.11	24.26
Water Utility	7.74	1.27	9.02
Clean Water Utility	7.02	0.29	7.31
Total	81.00	16.63	97.63

CITY OF ZEELAND
CLASSIFICATION and COMPENSATION
FULL-TIME EMPLOYEE SALARY RANGES
FISCAL YEAR 2027

Position	Minimum	Midpoint	Maximum
Accountant	\$ 54,904	\$ 66,550	\$ 78,197
Administrative Assistant (BPW)	\$ 48,012	\$ 56,484	\$ 64,957
Administrative Assistant (City Services)	\$ 48,012	\$ 56,484	\$ 64,957
Administrative Assistant (Com Dev)	\$ 48,012	\$ 56,484	\$ 64,957
Administrative Assistant (Police)	\$ 48,012	\$ 56,484	\$ 64,957
Assistant City Manager/Finance Director (City & BPW)	\$ 97,779	\$ 134,867	\$ 171,955
Assistant Finance Director	\$ 72,828	\$ 93,972	\$ 115,115
Assistant Supervisor Streets/Motorpool/Parks	\$ 54,437	\$ 68,046	\$ 81,655
BPW Water Operations Manager	\$ 86,008	\$ 114,677	\$ 143,347
Cemetery/Parks Supervisor	\$ 58,220	\$ 75,123	\$ 92,026
City Clerk	\$ 59,392	\$ 79,190	\$ 98,987
City Manager	\$ 106,339	\$ 151,912	\$ 197,486
Clean Water Plant Superintendent	\$ 83,519	\$ 111,359	\$ 139,198
Community Development Director/ Assessor	\$ 83,424	\$ 115,067	\$ 146,711
Custodian	\$ 40,861	\$ 48,071	\$ 55,282
Customer Relationship Specialist	\$ 49,927	\$ 60,517	\$ 71,108
Customer Relationship Specialist Supervisor	\$ 58,327	\$ 70,700	\$ 83,072
Deputy Assessor	\$ 60,098	\$ 75,122	\$ 90,147
Deputy Clerk	\$ 49,968	\$ 60,568	\$ 71,167
Electric Power Supply & Markets Operations Manager	\$ 114,144	\$ 152,192	\$ 190,240
Electric Transmission & Distribution Manager	\$ 98,735	\$ 131,646	\$ 164,558
Electrical Engineer	\$ 82,108	\$ 105,946	\$ 129,784
Equipment Operator	\$ 46,803	\$ 56,731	\$ 66,659
Facilities Maintenance Supervisor	\$ 64,737	\$ 83,532	\$ 102,327
Facilities Maintenance Technician	\$ 49,457	\$ 61,821	\$ 74,185
Financial Analyst	\$ 76,572	\$ 95,715	\$ 114,858
Fire Chief	\$ 84,209	\$ 116,150	\$ 148,092
Fire/EMS Firefighter	\$ 54,089	\$ 65,563	\$ 77,036
Fire/EMS Lieutenant	\$ 59,805	\$ 74,756	\$ 89,707
General Manager - BPW	\$ 130,570	\$ 186,528	\$ 242,487
GIS Analyst	\$ 70,040	\$ 87,550	\$ 105,060
Head Custodian	\$ 44,434	\$ 53,859	\$ 63,285
Human Resource Specialist	\$ 61,557	\$ 76,946	\$ 92,336
IT Customer Support Lead	\$ 57,435	\$ 69,618	\$ 81,801
IT Director	\$ 100,394	\$ 133,859	\$ 167,324
IT Engineer/Project Coordinator	\$ 62,600	\$ 80,774	\$ 98,949
Library Programming Specialist	\$ 45,256	\$ 58,394	\$ 71,533
Library Technical Service & User Experience Manager	\$ 51,804	\$ 66,844	\$ 81,884
Library Technology and Business Office Lead	\$ 48,059	\$ 62,012	\$ 75,965
Library/Community Center Director	\$ 68,607	\$ 94,630	\$ 120,653
Mechanic - Motor Pool	\$ 50,471	\$ 63,089	\$ 75,706
Parks/Cemetery Maintenance	\$ 42,926	\$ 52,032	\$ 61,137
Police Chief	\$ 85,402	\$ 117,796	\$ 150,190
Police Lieutenant	\$ 72,580	\$ 93,651	\$ 114,723
Streets/Motor Pool Supervisor	\$ 58,220	\$ 75,123	\$ 92,026
Water Technician	\$ 51,316	\$ 62,202	\$ 73,087

**CITY OF ZEELAND
CLASSIFICATION and COMPENSATION
PART-TIME EMPLOYEE SALARY RANGES
FISCAL YEAR 2027**

Regular Part-Time			
Position	Minimum	Midpoint	Maximum
Administrative Assistant - Police	\$ 23.08	\$ 27.16	\$ 31.23
BPW Maintenance	\$ 21.16	\$ 24.90	\$ 28.63
BPW Building and Grounds Lead	\$ 26.41	\$ 33.01	\$ 39.61
Customer Relationship Specialist	\$ 24.00	\$ 29.09	\$ 34.19
Deputy Fire Chief	\$ 34.90	\$ 46.53	\$ 58.16
Engineer/Project Consultant	\$ 43.69	\$ 56.37	\$ 69.06
Events Coordinator/Com Center/Marketing	\$ 20.55	\$ 25.69	\$ 30.83
Event Planner	\$ 26.92	\$ 34.73	\$ 42.55
Librarian I	\$ 16.35	\$ 19.24	\$ 22.12
Librarian II	\$ 19.13	\$ 23.19	\$ 27.25
Library Page	\$ 13.02	\$ 15.32	\$ 17.62
Marketing Director	\$ 29.21	\$ 38.94	\$ 48.68
Water Technician	\$ 24.67	\$ 29.90	\$ 35.14

Seasonal Part-Time			
Position	Minimum	Midpoint	Maximum
Crossing Guard	\$ 21.48	\$ 24.77	\$ 28.05
Intern	\$ 17.37	\$ 19.68	\$ 22.00
Maintenance	\$ 13.11	\$ 17.72	\$ 22.34

Volunteer Fire/Rescue Department	
Position	Rate of Pay
Captain	\$ 3,937.12
Lieutenant	\$ 2,386.57
Response Hourly Rate	\$ 30.88
Training Hourly Rate	\$ 24.47
Yearly 457 Plan Contribution	\$ 300.00

Election Workers	
Position	Rate of Pay
Chairperson	\$ 22.00
Election Inspectors	\$ 19.00
Receiving Board	\$ 25.00

Wage Spread	Full-Time Wages 702	Part-Time Wages 703	Overtime Wages 704	OT On-Call 707	Longevity Pay 710	Performance Incentive 713	TOTAL WAGES	FICA Contribtuions 715	Employee Insurances 716	Defined Contribution 717.001	Workers Comp 718	RHS Plan 722	TOTAL FRINGE EXPENSE
101 General Fund													
101	\$ -	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ 19,000.00	\$ 1,453.50	\$ -	\$ -	\$ 38.00	\$ -	\$ 1,491.50
171	\$ -	\$ 5,250.00	\$ -	\$ -	\$ -	\$ -	\$ 5,250.00	\$ 401.63	\$ -	\$ -	\$ 10.50	\$ -	\$ 412.13
172	\$ 180,923.60	\$ -	\$ -	\$ -	\$ 1,875.00	\$ 1,809.24	\$ 184,607.84	\$ 14,122.50	\$ 21,677.50	\$ 18,460.78	\$ 683.05	\$ 2,795.83	\$ 57,739.66
191	\$ 161,886.77	\$ -	\$ -	\$ -	\$ 800.00	\$ 1,618.87	\$ 164,305.64	\$ 12,569.38	\$ 26,186.42	\$ 16,430.56	\$ 607.93	\$ 3,377.37	\$ 59,171.66
215	\$ 135,992.48	\$ -	\$ -	\$ -	\$ -	\$ 1,359.92	\$ 137,352.40	\$ 10,507.46	\$ 32,949.80	\$ 13,735.24	\$ 508.20	\$ 4,249.66	\$ 61,950.37
257	\$ 128,892.40	\$ -	\$ 1,083.51	\$ -	\$ 1,212.50	\$ 1,288.92	\$ 132,477.33	\$ 10,143.06	\$ 24,105.38	\$ 13,258.90	\$ 490.58	\$ 3,108.97	\$ 51,106.88
262	\$ -	\$ 41,422.00	\$ -	\$ -	\$ -	\$ -	\$ 41,422.00	\$ 3,168.78	\$ -	\$ -	\$ 153.26	\$ -	\$ 3,322.04
270	\$ -	\$ 39,877.09	\$ -	\$ -	\$ -	\$ 398.77	\$ 40,275.87	\$ 3,081.10	\$ -	\$ -	\$ 149.02	\$ -	\$ 3,230.12
305	\$ 286,520.00	\$ 60,874.32	\$ 12,636.75	\$ -	\$ 2,500.00	\$ 3,473.94	\$ 366,005.01	\$ 27,999.38	\$ 52,026.00	\$ 18,900.27	\$ 6,626.37	\$ 6,710.00	\$ 112,262.02
314	\$ 675,194.89	\$ 30,101.11	\$ 83,603.14	\$ -	\$ 4,750.00	\$ 6,887.94	\$ 800,537.08	\$ 61,241.09	\$ 138,736.00	\$ 66,617.32	\$ 20,173.53	\$ 17,893.32	\$ 304,661.26
336	\$ 263,161.60	\$ 360,123.39	\$ 12,105.00	\$ -	\$ -	\$ 3,008.62	\$ 638,398.61	\$ 48,837.49	\$ 52,026.00	\$ 27,789.82	\$ 28,536.42	\$ 6,710.00	\$ 163,899.73
371	\$ 81,225.04	\$ -	\$ -	\$ -	\$ 900.00	\$ 812.25	\$ 82,937.29	\$ 6,424.97	\$ 16,995.16	\$ 8,398.65	\$ 310.75	\$ 2,191.93	\$ 34,321.46
462	\$ 4,176.70	\$ -	\$ -	\$ -	\$ 67.50	\$ 41.77	\$ 4,285.97	\$ 374.25	\$ 1,040.52	\$ 489.21	\$ 312.61	\$ 44.73	\$ 2,261.31
443	\$ 2,167.17	\$ -	\$ -	\$ -	\$ 32.50	\$ 21.67	\$ 2,221.34	\$ 194.35	\$ 520.26	\$ 254.05	\$ 162.34	\$ 44.73	\$ 1,175.73
444	\$ 21,348.40	\$ 592.00	\$ 2,328.48	\$ -	\$ 312.50	\$ 213.48	\$ 24,794.86	\$ 1,903.04	\$ 5,549.44	\$ 2,428.43	\$ 1,089.25	\$ 536.80	\$ 11,506.95
445	\$ 8,823.36	\$ 480.00	\$ -	\$ -	\$ 120.00	\$ 40.24	\$ 9,463.60	\$ 735.73	\$ 1,907.62	\$ 913.74	\$ 284.96	\$ 246.03	\$ 4,088.09
446	\$ 27,821.98	\$ 11,520.00	\$ 1,161.62	\$ -	\$ 315.00	\$ 278.22	\$ 41,096.81	\$ 3,316.48	\$ 7,110.22	\$ 3,183.27	\$ 2,743.30	\$ 178.93	\$ 16,532.21
523	\$ 2,974.40	\$ -	\$ -	\$ -	\$ 30.00	\$ 29.74	\$ 3,034.14	\$ 263.29	\$ 693.68	\$ 344.17	\$ 219.92	\$ 89.47	\$ 1,610.53
525	\$ 26,305.45	\$ -	\$ 3,231.50	\$ -	\$ 337.50	\$ 263.05	\$ 30,137.50	\$ 2,299.02	\$ 6,589.96	\$ 3,005.25	\$ 1,839.54	\$ 290.77	\$ 14,024.53
567	\$ 121,922.57	\$ 17,760.00	\$ 3,251.05	\$ 1,260.75	\$ 1,575.00	\$ 1,219.23	\$ 146,988.60	\$ 11,418.18	\$ 29,828.24	\$ 13,149.73	\$ 4,213.57	\$ 3,847.06	\$ 62,456.78
701	\$ 59,804.16	\$ -	\$ 1,658.40	\$ -	\$ 637.50	\$ 598.04	\$ 62,698.10	\$ 4,707.60	\$ 10,925.46	\$ 6,153.72	\$ 227.69	\$ 1,409.10	\$ 23,423.57
728	\$ -	\$ 106,416.96	\$ -	\$ -	\$ -	\$ 1,064.17	\$ 107,481.13	\$ 8,222.31	\$ -	\$ -	\$ 397.68	\$ -	\$ 8,619.99
756	\$ 147,985.94	\$ 40,848.00	\$ 6,048.83	\$ 1,260.75	\$ 1,785.00	\$ 1,479.86	\$ 199,408.37	\$ 15,552.65	\$ 36,244.78	\$ 16,245.46	\$ 5,855.11	\$ 4,674.63	\$ 78,572.63
758	\$ 5,131.78	\$ -	\$ 5,003.64	\$ -	\$ 45.00	\$ 51.32	\$ 10,231.73	\$ 406.51	\$ 1,040.52	\$ 531.38	\$ 153.04	\$ 134.20	\$ 2,265.65
780	\$ 39,403.52	\$ 32,605.76	\$ -	\$ -	\$ -	\$ 720.09	\$ 72,729.37	\$ 5,563.80	\$ 6,936.80	\$ 3,979.76	\$ 229.30	\$ 894.67	\$ 17,604.32
Totals	\$ 2,381,662.20	\$ 766,870.64	\$ 132,111.91	\$ 2,521.50	\$ 17,295.00	\$ 26,679.36	\$ 3,327,140.60	\$ 254,907.53	\$ 473,089.76	\$ 234,269.71	\$ 76,015.93	\$ 59,428.20	\$ 1,097,711.12
202 Major St													
466	\$ 34,642.17	\$ -	\$ 1,328.60	\$ 1,876.88	\$ 517.50	\$ 346.42	\$ 38,711.56	\$ 3,013.68	\$ 8,497.58	\$ 3,939.45	\$ 2,517.31	\$ 290.77	\$ 18,258.80
468	\$ 28,920.40	\$ -	\$ 695.99	\$ -	\$ 545.00	\$ 289.20	\$ 30,450.60	\$ 2,488.13	\$ 7,110.22	\$ 3,252.45	\$ 2,051.38	\$ 134.20	\$ 15,036.38
469	\$ 17,282.93	\$ -	\$ -	\$ -	\$ 292.50	\$ 172.83	\$ 17,748.26	\$ 1,475.52	\$ 4,162.08	\$ 1,928.78	\$ 1,232.49	\$ 89.47	\$ 8,888.33
474	\$ 24,649.46	\$ -	\$ -	\$ -	\$ 402.50	\$ 246.49	\$ 25,298.45	\$ 2,090.00	\$ 5,722.86	\$ 2,732.03	\$ 1,664.95	\$ 223.67	\$ 12,433.52
478	\$ 35,075.27	\$ -	\$ 14,961.53	\$ -	\$ 595.00	\$ 350.75	\$ 50,982.55	\$ 2,919.49	\$ 7,977.32	\$ 3,816.32	\$ 2,384.76	\$ 201.30	\$ 17,299.19
482	\$ 3,280.16	\$ -	\$ -	\$ -	\$ 75.00	\$ 32.80	\$ 3,387.96	\$ 259.18	\$ 867.10	\$ 338.80	\$ 12.54	\$ 111.83	\$ 1,589.44
484	\$ 15,504.11	\$ -	\$ -	\$ -	\$ 87.50	\$ 155.04	\$ 15,746.65	\$ 1,204.62	\$ 2,427.88	\$ 1,574.66	\$ 58.26	\$ 313.13	\$ 5,578.56
Totals	\$ 159,354.50	\$ -	\$ 16,986.11	\$ 1,876.88	\$ 2,515.00	\$ 1,593.54	\$ 182,326.03	\$ 13,450.62	\$ 36,765.04	\$ 17,582.51	\$ 9,921.69	\$ 1,364.37	\$ 79,084.22
203 Local St													
466	\$ 29,130.21	\$ -	\$ 1,052.69	\$ 1,876.88	\$ 522.50	\$ 291.30	\$ 32,873.58	\$ 2,529.55	\$ 7,110.22	\$ 3,306.60	\$ 2,112.92	\$ 201.30	\$ 15,260.59
468	\$ 21,945.87	\$ -	\$ 259.61	\$ -	\$ 452.50	\$ 219.46	\$ 22,877.44	\$ 1,873.94	\$ 5,376.02	\$ 2,449.59	\$ 1,565.29	\$ 44.73	\$ 11,309.57
469	\$ 15,273.40	\$ -	\$ -	\$ -	\$ 257.50	\$ 152.73	\$ 15,683.63	\$ 1,299.48	\$ 3,641.82	\$ 1,698.67	\$ 1,085.45	\$ 89.47	\$ 7,814.89
474	\$ 20,352.97	\$ -	\$ -	\$ -	\$ 352.50	\$ 203.53	\$ 20,909.00	\$ 1,711.37	\$ 4,682.34	\$ 2,237.09	\$ 1,402.56	\$ 134.20	\$ 10,167.57
478	\$ 35,677.30	\$ -	\$ 12,618.37	\$ -	\$ 657.50	\$ 356.77	\$ 49,309.95	\$ 2,973.75	\$ 8,150.74	\$ 3,887.26	\$ 2,457.02	\$ 156.57	\$ 17,625.34
482	\$ 3,280.16	\$ -	\$ -	\$ -	\$ 75.00	\$ 32.80	\$ 3,387.96	\$ 259.18	\$ 867.10	\$ 338.80	\$ 12.54	\$ 111.83	\$ 1,589.44
484	\$ 15,504.11	\$ -	\$ -	\$ -	\$ 87.50	\$ 155.04	\$ 15,746.65	\$ 1,204.62	\$ 2,427.88	\$ 1,574.66	\$ 58.26	\$ 313.13	\$ 5,578.56
Totals	\$ 141,164.02	\$ -	\$ 13,930.67	\$ 1,876.88	\$ 2,405.00	\$ 1,411.64	\$ 160,788.20	\$ 11,851.89	\$ 32,256.12	\$ 15,492.67	\$ 8,694.04	\$ 1,051.23	\$ 69,345.96
271 Library													
790	\$ 260,386.88	\$ 309,799.23	\$ -	\$ -	\$ 2,250.00	\$ 5,701.86	\$ 578,137.97	\$ 44,227.55	\$ 62,431.20	\$ 26,524.07	\$ 1,560.97	\$ 8,052.00	\$ 142,795.80

Wage Spread	Full-Time Wages 702	Part-Time Wages 703	Overtime Wages 704	OT On-Call 707	Longevity Pay 710	Performance Incentive 713	TOTAL WAGES	FICA Contributions 715	Employee Insurances 716	Defined Contribution 717.001	Workers Comp 718	RHS Plan 722	TOTAL FRINGE EXPENSE
582 Electric													
536.1	\$ 290,619.15	\$ -	\$ 31,995.46	\$ 19,904.13	\$ 2,282.50	\$ -	\$ 344,801.24	\$ 25,827.64	\$ 55,667.82	\$ 33,761.62	\$ 6,482.23	\$ 4,875.93	\$ 126,615.24
536.2	\$ 255,848.40	\$ 22,673.80	\$ 9,362.23	\$ -	\$ 2,687.50	\$ -	\$ 290,571.93	\$ 23,344.42	\$ 43,355.00	\$ 28,248.20	\$ 5,858.99	\$ 3,466.83	\$ 104,273.44
540.1	\$ 252,761.41	\$ -	\$ 31,995.46	\$ 19,904.13	\$ 2,180.00	\$ -	\$ 306,841.00	\$ 22,907.33	\$ 50,118.38	\$ 29,944.22	\$ 5,749.29	\$ 4,182.56	\$ 112,901.78
540.2	\$ 932,098.17	\$ 22,575.57	\$ 58,131.33	\$ 52,318.13	\$ 8,666.25	\$ -	\$ 1,073,789.45	\$ 81,290.19	\$ 139,689.81	\$ 104,004.13	\$ 21,164.46	\$ 18,016.34	\$ 364,164.93
542	\$ 24,237.60	\$ 432.00	\$ -	\$ -	\$ 225.00	\$ -	\$ 24,894.60	\$ 2,118.72	\$ 3,901.95	\$ 2,726.37	\$ 647.62	\$ 503.25	\$ 9,897.91
543	\$ 37,606.18	\$ 432.00	\$ -	\$ -	\$ 375.00	\$ -	\$ 38,413.18	\$ 3,152.89	\$ 5,636.15	\$ 4,078.23	\$ 907.17	\$ 726.92	\$ 14,501.36
545	\$ 90,868.95	\$ -	\$ -	\$ -	\$ 712.50	\$ -	\$ 91,581.45	\$ 7,426.42	\$ 12,139.40	\$ 9,707.73	\$ 1,863.88	\$ 1,565.67	\$ 32,703.10
546	\$ 256,241.87	\$ 19,453.32	\$ 4,812.28	\$ -	\$ 1,327.50	\$ 1,777.28	\$ 283,612.25	\$ 21,696.34	\$ 55,754.53	\$ 26,415.89	\$ 1,443.64	\$ 7,190.88	\$ 112,501.28
547.1	\$ 375,304.40	\$ 34,865.75	\$ -	\$ -	\$ 1,256.25	\$ 205.68	\$ 411,632.08	\$ 31,489.86	\$ 53,760.20	\$ 37,662.24	\$ 4,023.49	\$ 6,933.66	\$ 133,869.45
571	\$ 72,971.57	\$ 59,982.83	\$ 43.17	\$ -	\$ 157.50	\$ -	\$ 133,155.07	\$ 10,186.36	\$ 14,567.28	\$ 7,317.22	\$ 5,260.99	\$ 1,878.80	\$ 39,210.65
Totals	\$ 2,588,557.70	\$ 160,415.27	\$ 136,339.93	\$ 92,126.39	\$ 19,870.00	\$ 1,982.96	\$ 2,999,292.25	\$ 229,440.17	\$ 434,590.52	\$ 283,865.85	\$ 53,401.76	\$ 49,340.84	\$ 1,050,639.13
590 CWP													
538	\$ 78,852.09	\$ 1,920.00	\$ 5,299.95	\$ -	\$ 900.00	\$ 692.53	\$ 87,664.57	\$ 7,145.43	\$ 15,607.80	\$ 9,148.44	\$ 1,609.49	\$ 2,013.00	\$ 35,524.16
549	\$ 275,258.07	\$ -	\$ 30,033.06	\$ 27,559.75	\$ 3,687.50	\$ 2,752.58	\$ 339,290.96	\$ 25,237.45	\$ 56,361.50	\$ 32,990.14	\$ 4,585.63	\$ 7,269.16	\$ 126,443.88
546	\$ 104,690.76	\$ 15,418.46	\$ 2,246.96	\$ -	\$ 845.00	\$ 483.92	\$ 123,685.09	\$ 9,461.91	\$ 22,024.34	\$ 10,826.66	\$ 670.75	\$ 2,840.57	\$ 45,824.23
547	\$ 115,603.28	\$ -	\$ -	\$ -	\$ 1,150.00	\$ 1,156.03	\$ 117,909.31	\$ 9,020.06	\$ 15,607.80	\$ 11,790.93	\$ 953.68	\$ 2,013.00	\$ 39,385.47
548	\$ 56,865.81	\$ -	\$ -	\$ -	\$ 587.50	\$ 568.66	\$ 58,021.96	\$ 4,725.83	\$ 9,538.10	\$ 6,177.56	\$ 858.68	\$ 1,230.17	\$ 22,530.34
Totals	\$ 631,270.00	\$ 17,338.46	\$ 37,579.97	\$ 27,559.75	\$ 7,170.00	\$ 5,653.72	\$ 726,571.90	\$ 55,590.69	\$ 119,139.54	\$ 70,933.73	\$ 8,678.23	\$ 15,365.89	\$ 269,708.08
591 Water													
535	\$ 130,384.80	\$ 16,528.62	\$ 238.39	\$ -	\$ 875.00	\$ -	\$ 148,026.81	\$ 13,637.83	\$ 26,013.00	\$ 16,150.53	\$ 5,651.23	\$ 3,355.00	\$ 64,807.59
538	\$ 219,129.74	\$ 20,128.62	\$ 46,546.77	\$ 33,343.05	\$ 2,065.00	\$ -	\$ 321,213.18	\$ 21,560.32	\$ 41,967.64	\$ 26,146.72	\$ 9,335.97	\$ 5,412.73	\$ 104,423.38
546	\$ 117,190.55	\$ 15,869.82	\$ 2,963.94	\$ -	\$ 787.50	\$ 565.88	\$ 137,377.69	\$ 10,509.39	\$ 26,793.39	\$ 12,150.79	\$ 774.70	\$ 3,455.65	\$ 53,683.92
547.1	\$ 224,371.79	\$ 6,373.21	\$ 531.85	\$ -	\$ 1,062.50	\$ 68.56	\$ 232,407.91	\$ 18,628.83	\$ 35,117.55	\$ 23,501.45	\$ 5,795.99	\$ 4,473.33	\$ 87,517.15
571	\$ 28,314.96	\$ 19,994.28	\$ 43.17	\$ -	\$ 157.50	\$ -	\$ 48,509.91	\$ 3,711.01	\$ 5,896.28	\$ 2,851.56	\$ 1,832.86	\$ 760.47	\$ 15,052.18
Totals	\$ 719,391.84	\$ 78,894.55	\$ 50,324.12	\$ 33,343.05	\$ 4,947.50	\$ 634.44	\$ 887,535.50	\$ 68,047.38	\$ 135,787.86	\$ 80,801.05	\$ 23,390.75	\$ 17,457.17	\$ 325,484.21
631 Fac Maint													
265	\$ 46,355.30	\$ 1,225.54	\$ -	\$ -	\$ 168.75	\$ 475.81	\$ 48,225.39	\$ 3,689.24	\$ 13,786.89	\$ 4,698.76	\$ 1,828.45	\$ 1,778.15	\$ 25,781.49
345	\$ 43,772.77	\$ 3,186.39	\$ -	\$ -	\$ 93.75	\$ 469.59	\$ 47,522.50	\$ 3,635.47	\$ 12,746.37	\$ 4,430.42	\$ 1,924.66	\$ 1,643.95	\$ 24,380.88
346	\$ 18,157.15	\$ 1,062.13	\$ -	\$ -	\$ 93.75	\$ 192.19	\$ 19,505.23	\$ 1,492.15	\$ 3,728.53	\$ 1,843.25	\$ 789.96	\$ 480.88	\$ 8,334.77
567	\$ 2,225.18	\$ -	\$ -	\$ -	\$ -	\$ 22.25	\$ 2,247.44	\$ 171.93	\$ 520.26	\$ 224.74	\$ 91.02	\$ 67.10	\$ 1,075.05
590	\$ 7,527.52	\$ -	\$ -	\$ -	\$ -	\$ 75.28	\$ 7,602.80	\$ 581.61	\$ 2,601.30	\$ 760.28	\$ 307.91	\$ 335.50	\$ 4,586.61
593	\$ 18,218.30	\$ 1,062.13	\$ -	\$ -	\$ 75.00	\$ 192.80	\$ 19,548.24	\$ 1,495.44	\$ 4,855.76	\$ 1,847.55	\$ 791.70	\$ 626.27	\$ 9,616.72
789	\$ 63,447.49	\$ 1,634.05	\$ -	\$ -	\$ 150.00	\$ 650.82	\$ 65,882.35	\$ 5,040.00	\$ 18,382.52	\$ 6,423.20	\$ 2,668.24	\$ 2,370.87	\$ 34,884.82
805	\$ 120,152.45	\$ -	\$ -	\$ -	\$ 243.75	\$ 1,201.52	\$ 121,597.72	\$ 9,302.23	\$ 30,955.47	\$ 12,159.77	\$ 4,924.71	\$ 3,992.45	\$ 61,334.62
Totals	\$ 319,856.16	\$ 8,170.24	\$ -	\$ -	\$ 825.00	\$ 3,280.26	\$ 332,131.66	\$ 25,408.07	\$ 87,577.10	\$ 32,387.97	\$ 13,326.66	\$ 11,295.16	\$ 169,994.96
650 IT Services													
228	\$ 206,615.55	\$ -	\$ -	\$ -	\$ 750.00	\$ 2,066.16	\$ 209,431.71	\$ 16,021.53	\$ 30,695.34	\$ 20,943.17	\$ 774.90	\$ 3,958.90	\$ 72,393.83
265	\$ 15,373.90	\$ -	\$ -	\$ -	\$ -	\$ 153.74	\$ 15,527.64	\$ 1,187.86	\$ 3,641.82	\$ 1,552.76	\$ 57.45	\$ 469.70	\$ 6,909.60
271	\$ 14,653.39	\$ -	\$ -	\$ -	\$ -	\$ 146.53	\$ 14,799.93	\$ 1,132.19	\$ 3,468.40	\$ 1,479.99	\$ 54.76	\$ 447.33	\$ 6,582.68
305	\$ 9,540.34	\$ -	\$ -	\$ -	\$ -	\$ 95.40	\$ 9,635.74	\$ 737.13	\$ 2,254.46	\$ 963.57	\$ 35.65	\$ 290.77	\$ 4,281.59
336	\$ 5,833.57	\$ -	\$ -	\$ -	\$ -	\$ 58.34	\$ 5,891.90	\$ 450.73	\$ 1,387.36	\$ 589.19	\$ 21.80	\$ 178.93	\$ 2,628.01
571	\$ 2,161.54	\$ -	\$ -	\$ -	\$ -	\$ 21.62	\$ 2,183.15	\$ 167.01	\$ 520.26	\$ 218.32	\$ 8.08	\$ 67.10	\$ 980.76
582	\$ 25,877.90	\$ -	\$ -	\$ -	\$ -	\$ 258.78	\$ 26,136.68	\$ 1,999.46	\$ 6,069.70	\$ 2,613.67	\$ 96.71	\$ 782.83	\$ 11,562.36
590	\$ 6,658.29	\$ -	\$ -	\$ -	\$ -	\$ 66.58	\$ 6,724.87	\$ 514.45	\$ 1,560.78	\$ 672.49	\$ 24.88	\$ 201.30	\$ 2,973.90
591	\$ 9,609.81	\$ -	\$ -	\$ -	\$ -	\$ 96.10	\$ 9,705.91	\$ 742.50	\$ 2,254.46	\$ 970.59	\$ 35.91	\$ 290.77	\$ 4,294.23
780	\$ 720.51	\$ -	\$ -	\$ -	\$ -	\$ 7.21	\$ 727.72	\$ 55.67	\$ 173.42	\$ 72.77	\$ 2.69	\$ 22.37	\$ 326.92
Totals	\$ 297,044.80	\$ -	\$ -	\$ -	\$ 750.00	\$ 2,970.45	\$ 300,765.25	\$ 23,008.54	\$ 52,026.00	\$ 30,076.52	\$ 1,112.83	\$ 6,710.00	\$ 112,933.89
661 Motor Pool													
593	\$ 96,036.80	\$ -	\$ 1,045.84	\$ -	\$ 472.50	\$ 960.37	\$ 98,515.51	\$ 8,104.86	\$ 23,064.86	\$ 10,594.59	\$ 4,426.34	\$ 2,102.47	\$ 48,293.12
FY2027 Totals	\$ 7,594,724.90	\$ 1,341,488.38	\$ 388,318.55	\$ 159,304.44	\$ 58,500.00	\$ 50,868.60	\$ 9,593,204.88	\$ 734,037.31	\$ 1,456,728.00	\$ 802,528.68	\$ 200,529.19	\$ 172,167.33	\$ 3,365,990.51