



W E L C O M E



Finance Department

- Finance Department Consists of:
 - Assistant City Manager/Finance Director – Kevin Plockmeyer
 - Assistant Finance Director/Deputy Treasurer – Detra Telgenhof
 - Accountants – Kelcie Koster, Abigail Pulling

**Utility billing and collection is the responsibility of the BPW and is overseen by a staff of two full-time and one part-time employee, Kerri Vlietstra, Lezlyn Villa, and Marlene Puente



Responsibilities

- Day-to-Day Accounting Functions (accounts payable, accounts receivable, cash receipting, payroll)
- Creation of the tax roll and tax collections
- Budget oversight
- Audit oversight



Responsibilities

- Pension plan administration (Approximately \$13 Million in Assets)
- Investment of surplus and operating funds – Pooled Cash with BPW
 - Must be Michigan PA20 compliant – traditionally very conservative investments
 - Portfolio is over \$60 Million invested largely in government backed securities
- Accounting for MPIA (Michigan Professional Insurance Authority) pooled insurance assets for Zeeland BPW's insurance with Grand Haven Board of Light and Power (Approximately \$27 Million in Assets)



City of Zeeland Budget

Combined FY 25-26 Budget Revenues and Expenditures

REVENUES:	
General Operating Fund	8,090,104
Special Revenue Funds	3,109,389
Debt Service Fund	0
Capital Projects Fund	410,000
Utility Enterprise Funds	49,901,907
Internal Service Funds	6,007,999
Trust Funds	836,569
Contributed Capital	83,000
TOTAL REVENUES	68,438,968

EXPENDITURES:	
General Operating Fund	8,649,905
Special Revenue Funds	3,249,029
Debt Service Funds	0
Capital Projects Funds	3,415,000
Utility Enterprise Funds	49,431,174
Internal Service Funds	5,495,138
Trust Funds	973,450
TOTAL EXPENDITURES	71,213,696



Revenue Sources

Source	Budgeted Revenues	Percent Share
Utility revenues	49,984,907	73.04%
Property taxes	8,416,785	12.30%
State shared revenues	1,661,988	2.43%
Interest earnings	1,182,269	1.73%
Building rental charges	970,000	1.42%
Information Technology Charges	1,736,979	2.54%
Motor pool equipment rentals	1,352,500	1.98%
Health Insurance Charges	1,817,520	2.66%
Contributions	91,800	0.13%
Licenses, Charges for Services, Fines & Forfeits	476,800	0.70%
Intergovernmental (Library)	539,913	0.79%
Grants	-	0.00%
Other	117,500	0.17%
Special assessments	90,007	0.13%
	\$ 68,438,968	100.00%



Property Taxes

- We collect property taxes for multiple entities:
 - City of Zeeland (11.1354 Mills)
 - West Michigan Airport Authority (.0993 Mills)
 - Zeeland Public Schools (26.9396 Mills)
 - State of Michigan (6.0000 Mills)
 - Ottawa County (5.3685 Mills)
 - Ottawa Area Intermediate School District (6.3164 Mills)
- 20% of total property tax bill is for the City
- We collect property taxes for 3142 Parcels
- Winter tax collection is included on the summer tax bill if winter bill is \$100 or less



Property Taxes

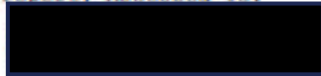
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- Delinquent real property taxes are collected by Ottawa County
 - Delinquent personal property taxes are collected by the City of Zeeland
 - Traditionally we collect over 99% of all levied taxes



Property Taxes

PROPERTY INFORMATION

Property Assessed To:



ZEELAND PUBLIC SCHO

Prop #: 70-16-24-280-043

School: 70350

Prop Addr: 230 S STATE ST APT 043

Legal Description:

UNIT 43 CRESTWOOD VILLAGE CONDOMINIUMS, ACCORDING TO THE CONSOLIDATING MASTER DEED RECORDED IN OTTAWA COUNTY REGISTER OF DEEDS LINDER 1317 PAGE 749, AS AMENDED, CONDOMINIUM SUBDIVISION PLAN NO 118 SEC 24 T5N R15W

TAX DETAIL

Taxable Value:	23,155	RESIDENTIAL CONDOM
State Equalized Value:	61,300	Class: 407
PRE/MBT %:	100.0000	

Mort Code:

Taxes are based upon Taxable Value.
 1 mill equals \$1.00 per \$1000 of Taxable Value.
 Amounts with no millage are either Special
 Assessments or other charges added to this bill.

DESCRIPTION	MILLAGE	AMOUNT
ZC OPERATING	11.13540	257.84
ZC AIRPORT AUTH	0.09930	2.29
ZEE SCH OPER	18.00000	EXEMPT
ZEE SCH B&S	1.00000	23.15
ZEE SCH REC	0.50000	11.57
ZEE SCH DEBT	7.45000	172.50
OTTAWA ISD	6.09620	141.15
STATE EDUC TAX	6.00000	138.93
COUNTY OPER	3.90000	90.30
COUNTY E-911	0.41550	9.62
COUNTY PARKS	0.31330	7.25
COUNTY ROADS	0.47220	10.93
MENTAL HEALTH	0.28320	6.55

OPERATING FISCAL YEARS

The taxes on bill will be used for governmental operations for the following fiscal year(s):

County:	10/1 - 9/30
Twn/Cty:	07/01/2024 - 06/30/2025
School:	07/01/2024 - 06/30/2025
State:	10/01/2024 - 09/30/2025

Does NOT affect when the tax is due or its amount.

Total Tax	55.66510	872.08
Administration Fee		0.00
TOTAL AMOUNT DUE		872.08



Expenses

Functions	Budgeted Expenditures	Percent Share
Utilities (including debt service)	49,431,174	69.41%
Public works	5,647,322	7.93%
Public Safety	3,897,789	5.47%
General government	2,013,164	2.83%
Internal services	5,495,138	7.72%
Culture and recreation	3,220,273	4.52%
Debt service -Governmental	141,750	0.20%
Community & Economic Development	383,636	0.54%
Other/Contingencies	983,450	1.38%
	\$ 71,213,696	100.00%



Breakdown of Expenses

- Large Utility Purchases
 - Purchased Power & Transmission - \$31,334,313
 - Purchased Water - \$2,558,212
- Governmental Funds - \$15,690,505
 - Wages and Benefits - \$5,287,257
 - Internal Service Charges (IT, Motor Pool, Facilities) - \$2,797,472
 - Capital Projects - \$4,306,060
 - Debt Service - \$141,750 – last year of debt service payments
 - Non-Building Related Utilities - \$277,000
 - Streetlights - \$55,500
 - Splashpad Water - \$36,000
 - Parks/Cemeteries - \$32,000
 - Parking Lots - \$20,000
 - Snowmelt System - \$133,500



Breakdown of Expenses

- Governmental Funds - \$ 15,690,505
 - Contractual Services/Legal Fees - \$1,544,420
 - Building Inspection and Code Enforcement - \$185,000
 - County Drain Maintenance - \$30,000
 - Downtown Maintenance/Snowplowing/Flowers/Banners/Etc. - \$180,000
 - Cemetery Maintenance - \$100,000 (String Trimming - \$50,000)
 - MAX Bus - \$75,000
 - Master Plan Rewrite - \$50,000
 - Park Maintenance - \$60,000
 - Website Upgrade - \$50,000
 - Street and Sidewalk Maintenance - \$298,500
 - Library Contractual Agreements - \$55,000
 - Legal Fees - \$125,600



Breakdown of Expenses

- Governmental Funds - \$15,690,505
 - Other Operating Expenses - \$1,336,546
 - Road Salt - \$50,000
 - Library Books - \$69,530
 - Library Electronic Media - \$95,000
 - Tax Collections for the Airport Authority - \$70,891
 - Downtown Event Expenses (Offset by Donations) - \$102,500



FY2026 Non-Utility Capital Projects

- Street/Sidewalk Improvements
 - Taft Street Reconstruction - \$2,208,852
 - Church Street - \$3,044,155
 - 84th Street – \$150,000
 - Local Street Paving (Colonial, Pine, and Lawrence) - \$360,000
 - Northside Boardwalk Deck and Railing Replacement - \$100,000
- Park Improvements
 - Hoogland Park Improvements - \$1,100,000
 - Picnic Table Refresh - \$25,000
 - Repaint Lawrence Bowl - \$15,000
- Facility Improvements - \$478,161



FY2026 Non-Utility Capital Projects

- Downtown Improvements – South Parking Lot Repaving - \$186,000
- General Technology - \$256,500
- Motor Pool Purchases
 - Fire Truck - \$1,008,986
 - Articulated Tractor (Sidewalk Plow) - \$211,756
 - Zero Turn Lawn Mower - \$15,541
 - Police Vehicle - \$48,536

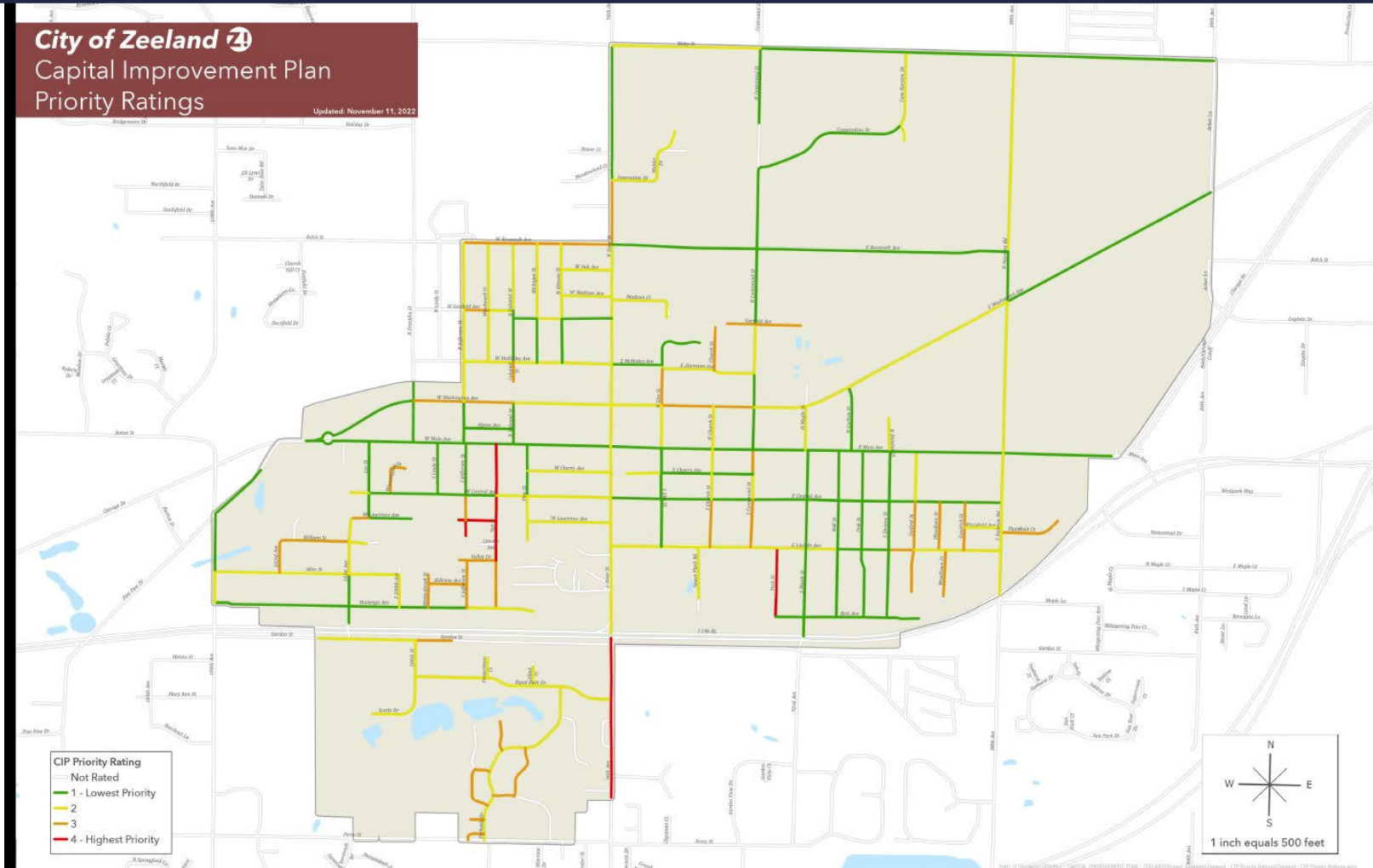


Capital Project Planning

- Motor Pool Purchases - Based on the age of the asset and useful life
 - Fire Trucks – 25 Years
 - Large Machinery – 10-15 Years
 - Plow Trucks – 12 years (we replace one every other year)
 - Police Vehicles – 6 years (we replace one every year)
 - Other light duty vehicles – 10 Years
- Street Reconstruction – Between \$1.5 Million and \$2 Million each year
- Milling and Resurfacing Projects – Based on funding from Ottawa County Road Millage
- Park Improvements – Order is dependent on our Parks and Recreation Master Plan – Timing is dependent on available funding
- Facilities Improvements – Currently working on a plan for scope, funding, and timing for the needs identified in our Facility Condition Assessment
- Other Improvements (downtown, strategic purchases, etc.) – based on identified need within our strategic action plan, and funding available

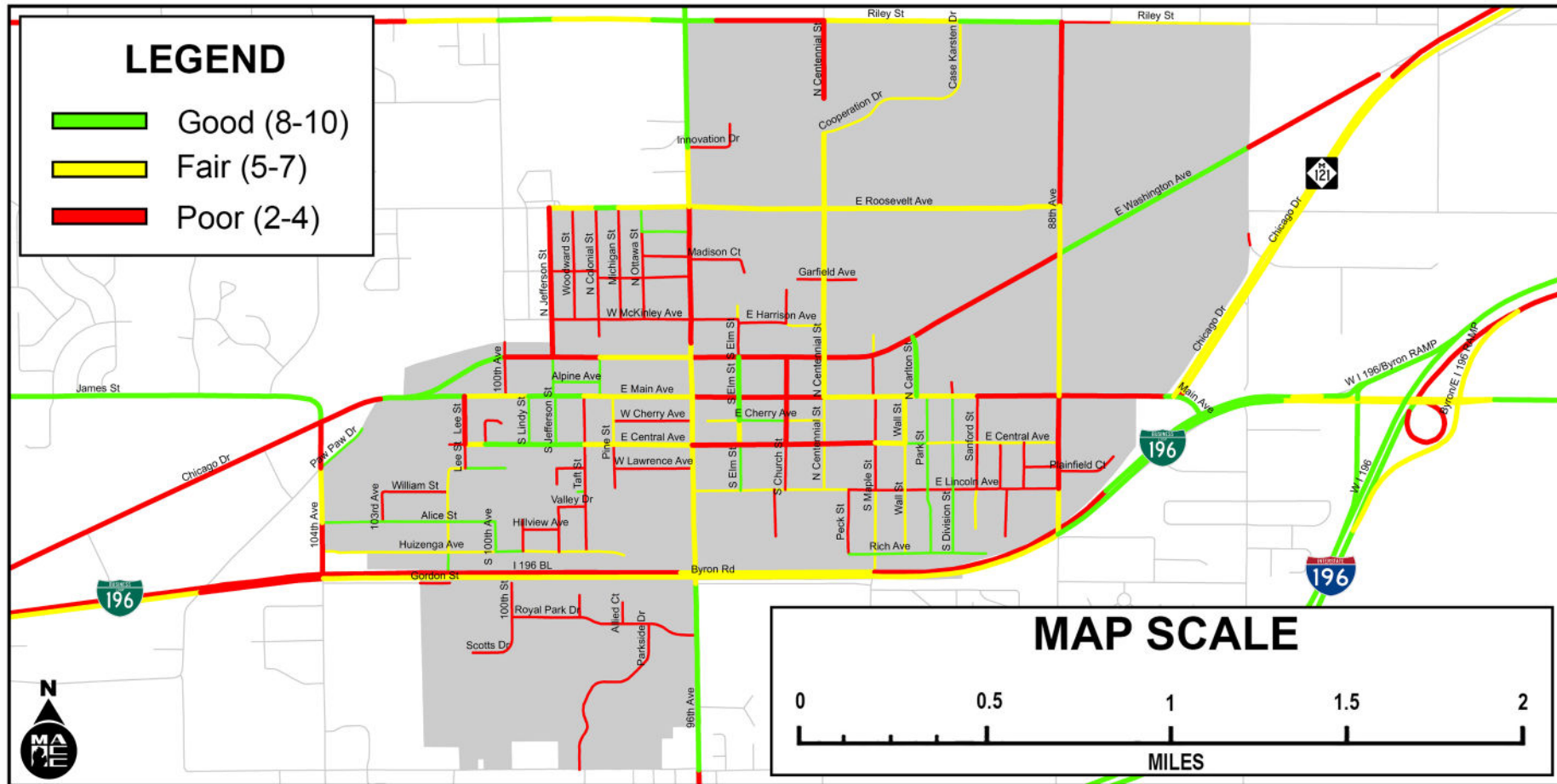


When will my street be reconstructed?





When will my street be resurfaced?





Cash Reserves (Fund Balance) Est. end of FY26

- General Fund - \$5,279,381
- Other Governmental Funds - \$6,099,807
- Trust Funds (Pension Plans) - \$15,338,532
- Internal Service Funds - \$3,536,530
- Utilities
 - Electric - \$15,546,549
 - Water - \$9,258,433
 - Clean Water - \$7,327,915



Questions?