



21 South Elm Street • Zeeland, Michigan 49464 • (616) 772-6400 • FAX (616) 772-5352

**Zeeland Area Clean Water Plant
Technical Review Committee
Friday, April 24, 2026 @ 10:00 A.M.
21 South Elm Street, Zeeland City Hall**

Agenda

1. Welcome and Announce Quorum
2. Approve Minutes of February 16, 2026 Meeting
3. Approve Fiscal Year 2025 NSA District True-Up Calculation
4. Approve Additional Contribution to the Repair and Replacement Fund
5. Approve Fiscal Year 2025 425 District True-Up Calculation
6. Approve Fiscal Year 2026-2027 Operating Budget
7. Approve Fiscal Year 2026-2027 Use of Repair and Replacement Fund
8. Other Clean Water Plan Matters
9. Next Regular Meeting Date: July 20, 2026 @ 2 P.M.
10. Adjourn

FEEL THE ZEEL

Technical Review Committee Meeting
Monday, February 16, 2026, 2:00 p.m.

COMMITTEE PRESENT: Steve Bulthuis, Holland Charter Township Manager
Doug Engelsman, CWP Superintendent
Josh Eggleston, Zeeland Charter Township Manager
Tim Klunder, Zeeland City Manager

OTHERS PRESENT: Kevin Plockmeyer, Zeeland City Asst. City Manager/Finance Director
Ken Bosma, PE, Prein&Newhof Sr. Project Manager
Jonathan Nelson, PE, Prein&Newhof

ABSENT: Brian Hannon, Moore & Bruggink

Welcome and Announce Quorum

Zeeland City Manager Klunder called the meeting to order at 2:05 p.m. A roll call was taken and noted that a quorum was present.

Approve Minutes

Motion was made by Bulthuis and seconded by Engelsman to approve the minutes of the April 21, 2025 meeting. Motion carried. All voting aye.

Approve Fiscal Year 2025 NSA District True-up Calculation

Plockmeyer explained before the beginning of each Fiscal Year, that we estimate what the cost will be to run our Clean Water Plant. These budgeted costs are used to calculate our Wholesale Rates, and we use these rates for billing purposes throughout the year. As a reminder, our Zeeland Area Clean Water Plant Agreement specifies how this rate is calculated, and since our costs are estimates, each year we solicit the services of Utility Financial Solutions (UFS) to compare the rates that were charged to the actual rates that should have been charged. We have the results of this true-up calculation and our Fiscal Year 2025 Financial Statements (please see attached) in order to review the calculation at our next Technical Review Committee Meeting. Per the attached worksheets, the NSA was overcharged during Fiscal Year 2025 in the amount of \$73,448.92 and is due this amount from the City of Zeeland.

This \$73,448.92 refund to the NSA is a result of two components of the rate charged to the district: the Monthly Fixed Fee and the Variable Fee Based on the actual plant flows. Based on our budgets at the beginning of FY25 we anticipated a monthly fixed fee of \$22,160 and the actual fee was \$17,783. The reason for the lesser fee is a result of the IPP fees and plant surcharges being more than budgeted, and our other fixed fees (collection, customer accounts, general and administration) being less than budgeted, which decreases the rate.

The variable rate was also less than we had budgeted. At the beginning of FY25 we estimated this rate to be \$1,272 per MG treated and the actual rate was actually \$1,189 per MG treated. Even though the variable treatment expenses were more than expected, the actual rate ended up

being less due to the amount of flow to the plant being more than we expected and the percentage of flow from the NSA district was less than expected. Additionally, we capitalized fewer assets than expected resulting in the 4.5% contribution to the repair and replacement fund (a variable expense) being less than expected.

Regarding the refund due to the NSA district, we would recommend that this becomes an additional contribution to the repair and replacement fund as we have done with previous true-ups. This additional contribution will assist us in providing funding for future capital projects. This \$73,448.92 contribution by the NSA district equates to an additional contribution of \$163,481.03 by the City of Zeeland.

In addition to the FY25 true-up calculation for the NSA District, we also had UFS perform a true-up calculation for the 425 deductions. This deduction represents the amount the City of Zeeland owes the 425 District as a result of their investment into the 2010 and 2015 plant expansions. This calculation takes into account the depreciation of the investment as a percentage of the net operating income of the plant and the total asset value of the plant and transmission system, and the actual amount billed to the 425 District. Following this cover page is a copy of this calculation. As shown, the FY25 true-up results in a refund in the amount of \$30,404 from the City of Zeeland to the 425 District.

At this meeting we are not recommending any action but provided this review only. Pending any questions, we will seek formal action at your next meeting.

Approve Fiscal Year 2026-2027 Operating Budget

Plockmeyer included in the packet a copy of the Clean Water Plant's Fiscal Year 2026/2027 Budget. Generally speaking, there are very few differences between the Fiscal Year 2025/2026 budget, and this proposed budget. Changes between budgets include:

Revenues - As suggested by our 2024 rate study, this budget reflects a 3.5% overall revenue increase. This 3.5% increase may be different for each meter as we continue to align our rate structure to a cost-of-service.

Personnel - There are no proposed staffing changes for the Clean Water Plant. Staffing remains the Clean Water Plant Superintendent, a Lead Operator, an Electrician, and two Clean Water Plant Operators. We are planning for a 3% wage scale adjustment as part of this operating budget.

Operational Expenses - There are no significant changes in the operating budget for the Clean Water Plant. Operating expenses (including payroll) are budgeted to decrease \$2,227 or .1% from FY26 budget numbers. Impacts on this budget include a 3% wage scale adjustment, inflationary increases, decreased IT charges due to the SCADA system server upgrade project being completed, and fewer contractual services in the accounting function.

In keeping with previous Fiscal Years, City of Zeeland staff has calculated the wholesale rate in-house. While we have made the initial rate calculations, our intention is to have UFS perform the true-up calculation at the conclusion of the Fiscal Year. We based this year's calculation on our preliminary Fiscal Year 2026/2027 budget and the proposed rates are as follows:

Monthly Fixed Charge: \$22,516
Variable Cost per MG: \$1,195

The rates being charged for Fiscal Year 2025/2026 are as follows:

Monthly Fixed Charge: \$22,953
Variable Cost Per MG: \$1,278

Plockmeyer included a copy of the calculation using our Fiscal Year 2026-2027 budget. The monthly fee is decreasing by 1.9% and the variable cost is decreasing by 6.5% due to the relatively flat costs from FY26 to FY27 and the allocation of the flows between the NSA and the City of Zeeland.

A copy of our proposed 6-year Capital Improvement Plan and its impacts on the repair and replacement fund was provided by Plockmeyer. Per the plan, we are planning on remodeling our laboratory and locker room in the amount of \$500,000 during FY2027. The UV disinfection project will be completed in FY26. The rebuilding of final clarifier number two will likely conclude in FY27.

Approve Final Clarifier #2 Rebuild by Reallocating Funding

Engelsman stated that, per the approved FY 2026 Budget, the sludge thickening tank was scheduled to be rebuilt during this fiscal year. Upon further review, City of Zeeland Wastewater Plant (CWP) staff believe additional time is needed to fully evaluate alternative mixing solutions that may provide more efficient and cost-effective biosolids processing.

To maintain momentum on critical infrastructure improvements while this evaluation is underway, staff recommend advancing the rebuild of Final Clarifier #2 to FY 2026. Final Clarifier #2 was last rebuilt in 1964 and had been scheduled for replacement within the next two years. Given its age and importance to plant operations, moving this project forward now represents a proactive approach to maintaining reliability and treatment performance.

Motion was made by Bulthuis and seconded by Eggleston to reallocate FY 2026 capital project funding to rebuild Final Clarifier #2 during the budget year while staff continue evaluating alternative mixing options for the sludge thickening tank. All voting aye.

Other Clean Water Plant Matters

- Plant running very well
- Plant is already 10 years old
- Budget in good shape
- Awaiting Mead Johnson's numbers for water and electric uses

The next regular CWP Technical Review is scheduled for Friday, April 24, 2026, at 2:00 p.m.
The meeting was adjourned at 2:55 p.m.

Kristi DeVerney, Zeeland City Clerk

DRAFT



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INTEROFFICE MEMORANDUM

TO: Technical Review Committee

FROM: Kevin Plockmeyer, City of Zeeland ACM of Infrastructure/City Services & Finance

SUBJECT: Fiscal Year 2025 True-Up Calculations and Additional Contribution to the Repair and Replacement Fund

DATE: April 20, 2026

Before the beginning of each Fiscal Year, we estimate what the cost will be to run our Clean Water Plant. These budgeted costs are used to calculate our Wholesale Rates and we use these rates for billing purposes throughout the year. As a reminder, our Zeeland Area Clean Water Plant Agreement specifies how this rate is calculated, and since our costs are estimates, each year we solicit the services of Utility Financial Solutions (UFS) to compare the rates that were charged to the actual rates that should have been charged. We have the results of this true-up calculation and our Fiscal Year 2025 Financial Statements (please see attached) in order to review the calculation at our next Technical Review Committee Meeting. Per the attached worksheets, the NSA was overcharged during Fiscal Year 2025 in the amount of \$73,448.92 and is due this amount from the City of Zeeland.

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The variable rate was also less than we had budgeted. At the beginning of FY25 we estimated this rate to be \$1,272 per MG treated and the actual rate was actually \$1,189 per MG treated. Even though the variable treatment expenses were more than expected, the actual rate ended up being less due to the amount of flow to the plant being more than we expected and the percentage of flow from the NSA district was less than expected. Additionally, we capitalized fewer assets than expected resulting in the 4.5% contribution to the repair and replacement fund (a variable expense) being less than expected.

Regarding the refund due to the NSA district, we would recommend that this becomes an additional contribution to the repair and replacement fund as we did with the FY24 true-up. This additional contribution will assist us in providing funding for future capital projects. This

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\$73,448.92 contribution by the NSA district equates to an additional contribution of \$163,481.03 by the City of Zeeland.

In addition to the FY25 true-up calculation for the NSA District, we also had UFS perform a true-up calculation for the 425 deduction. This deduction represents the amount the City of Zeeland owes the 425 District as a result of their investment into the 2010 and 2015 plant expansions. This calculation takes into account the depreciation of the investment as a percentage of the net operating income of the plant and the total asset value of the plant and transmission system, and the actual amount billed to the 425 District. Following this cover page is a copy of this calculation. As shown, the FY25 true-up results in a refund in the amount of \$30,404 from the City of Zeeland to the 425 District.

Recommendations:

Approve the Fiscal Year 2025 True-Up Calculation for the NSA District resulting in a refund of \$73,448.92 due to Holland Charter Township.

Approve an additional contribution of \$236,929.95 to the repair and replacement fund. \$73,448.92 or 31% is a contribution from the NSA district and \$163,481.03 or 69% is a contribution from the City of Zeeland.

Approve the Fiscal Year 2025 True-Up Calculation for the 425 district resulting in a refund of \$30,404 due to Zeeland Charter Township.

Kevin Plockmeyer, ACM of City Services/Infrastructure and Finance

City of Zeeland
Clean Water Plant
Wholesale FY2025 True-up and FY2027 Rate Calculations

2/13/2026

Utility Financial Solutions, LLC
185 Sun Meadow Court
Holland, MI USA 49424
616-402-7045

Email: dkasbohm@ufsweb.com

Submitted Respectfully by:
 Dan Kasbohm
 Manager, Utility Financial Solutions, LLC

History	Monthly	per MG	True-up
4/14/2017 Rate Dev for FY2018 (July 1, 2017 - June 30, 2018)	\$ 14,669	\$ 680	
3/26/2019 True up for FY2018 (post FY18 Audit F/S)	\$ 16,018	\$ 929	\$ 51,610
3/26/2018 Rate Dev for FY2019 (July 1, 2018 - June 30, 2019)	\$ 10,273	\$ 808	
1/16/2020 True up for FY2019 (post FY19 Audit F/S)	\$ 16,117	\$ 787	\$ 64,713
3/26/2019 Rate Dev for FY2020 (July 1, 2019 - June 30, 2020)	\$ 15,844	\$ 1,098	
1/20/2021 FY2020 True up (post FY20 Audit F/S)	\$ 19,672	\$ 1,088	\$ 43,241
1/16/2020 Rate Dev for FY2021 (July 1, 2020 - June 30, 2021)	\$ 19,550	\$ 1,107	
1/13/2022 FY2021 True up (post FY21 Audit F/S)	\$ 13,493	\$ 1,121	\$ (69,144)
1/20/2021 Rate Dev for FY2022 (July 1, 2021 - June 30, 2022)	\$ 20,589	\$ 1,182	
1/23/2023 FY2022 True up (post FY22 Audit F/S)	\$ 16,932	\$ 1,024	\$ (68,505)
1/20/2022 Rate Dev for FY2023 (July 1, 2022 - June 30, 2023)	\$ 21,765	\$ 994	
1/21/2023 FY2023 True up (post FY23 Audit F/S)	\$ 19,275	\$ 1,027	\$ (36,921)
1/24/2023 Rate Dev for FY2024 (July 1, 2023 - June 30, 2024)	\$ 18,075	\$ 1,003	
1/29/2024 FY2024 True up (post FY24 Audit F/S)	\$ 20,570	\$ 990	\$ (21,719)
1/20/2022 Rate Dev for FY2025 (July 1, 2024 - June 30, 2025)	\$ 21,990	\$ 1,014	
1/29/2026 FY2025 True up (post FY25 Audit F/S)	\$ 17,783	\$ 1,189	\$ (73,449)
1/29/2024 Rate Dev for FY2026 (July 1, 2025 - June 30, 2026)	\$ 21,561	\$ 974	
X/XX/XXXX FY2026 True up (post FY26 Audit F/S)			
1/29/2026 Rate Dev for FY2027 (July 1, 2026 - June 30, 2027)	\$ 18,678	\$ 1,157	



City of Zeeland

Clean Water Plant

Wholesale FY2025 True-up and FY2027 Rate Calculations

Calculation Revised on: 3/21/2019

	Static (FY25 Rate) 1/22/2024	True-up (FY25 Actuals) 1/29/2026	Difference	Projected FY 2027 1/29/2026	Adjustment from FY24 Actuals to FY26 Proj.	
1 R&R Allocation	3.3%	4.5%		4.5%		R&R Fund Report from City of Zeeland (was 3.3%, FY27 @ 4.5%)
Utility Treatment Flows (NSA Flows started in October of 2017)						
3 Total Zeeland Flow (MGD)	1.5765	1.6546	5%	1.6712	1.0%	R&R Fund Report from City of Zeeland (was 3.3%, FY27 @ 4.5%)
4 Total NSA Wholesale Flow (MGD)	0.7155	0.6921	-3%	0.7060	2.0%	R&R Fund Report from City of Zeeland (was 3.3%, FY27 @ 4.5%)
5 Total Treatment Plant Flow (MGD)	2.292	2.3467	2%	2.377		Combined average system growth fo 0.7%
6 Inflationary adjustments	2.5%			2.5%		
Financial Projection Analysis (FYE June, 30)						
7 Rate Adjustment	1.0%	3.5%	2.5%	3.5%		Look at FY25 after 2025 COS/FP Study completed
Operating Revenues						
9 Sewer Disposal Charges	\$ 2,370,711	\$ 2,711,554	340,843	\$ 2,904,684	4.5%	calculation (last actual plus projected growth)
10 425 Area Deduction	\$ (16,416)	(30,404)	(13,988)	\$ (27,621)	0.0%	calculation (update at each trueup)
11 Revenue from Retail Sales	\$ 2,354,295	\$ 2,681,149	326,854	\$ 2,877,063	4.6%	TB Account 590-000-646.000 + 590-000-648.000
12 NSA Wholesale Revenue	487,214	587,910	100,696	508,701	7.3%	TB Account 590-000-647.000 + 590-000-649.000
13 Sale Surcharges and User IPP Charges	145,000	228,690	83,690	228,690	0.0%	TB Account 590-000-645.000 + 590-000-654.000
14 Other Revenue	-	-	-	-	0.0%	TB Account 590-000-694.000 + 590-000-695.000
15 Total Operating Revenues	\$ 2,986,508	\$ 3,497,750	511,241	\$ 3,614,454		
Total Wastewater Treatment						
18	\$ 898,252	\$ 863,459	(34,794)	\$ 907,171	5.1%	TB Net - Dept 549-WASTE TREATMENT
19 Fixed Treatment Expenses (less debt)	695,164	644,524	(50,640)	677,153	5.1%	calculation
20 Variable Treatment Expenses	203,088	218,934	15,846	230,018	5.1%	TB Account 590-549-920.000 + 590-549-743.000
21 Collection	187,302	248,868	61,566	261,467	5.1%	TB Net - Dept 538-TRANSMISSION
22 Customer Accounts	304,209	188,497	(115,712)	198,040	-30.1%	TB Net - Dept 546-ACCOUNTING
23 General and Administrative	334,373	326,458	(7,915)	342,985	5.1%	TB Net - Dept 547-ADMINISTRATION + TB Account 590-852-956.000
24 IPP Administration	94,411	85,029	(9,382)	89,334	5.1%	TB Net - Dept 548-IPP ADMINISTRATION
25 Transfer Out	285,810	278,917	(6,893)	275,876	-3.8%	TB Account 590-965-999.101 (NBV*1% + Sales*1%)
26 Depreciation Expense (Collection System)	405,134	388,116	(17,018)	418,830	2.1%	Fund 590 - Property detail provided by function
27 Depreciation Expense (Treatment - CWP)	712,951	746,209	33,258	764,709	1.1%	Fund 590 - Property detail provided by function
28 Total Expenses	\$ 3,222,443	\$ 3,125,553	(96,889)	\$ 3,258,413	0.9%	calculation
29 Adjusted Operating Income	\$ (235,934)	\$ 372,196	608,130	\$ 356,041		calculation
30 Interest Income	\$ 38,000	446,831	408,831	\$ 409,000	0.1%	TB Account 590-000-665.008 + 590-000-665.013
31 Interest Expense	(48,899)	(41,208)	7,692	(38,683)	-4.2%	TB Account 590-905-995.000
33 Income with Operating Transfers	\$ (246,833)	\$ 777,819	1,024,653	\$ 726,358		calculation
34 Net Income	\$ (246,833)	\$ 777,819	1,024,653	\$ 726,358		calculation
Projected Capital						
Other Uses of Cash						
38 Capital Expenses (Collection)	\$ 1,550,000	\$ -		\$ 2,150,000		INPUT
39 Capital Expenses (CWP)	664,000	664,000		\$ 631,000		R&R Fund Report from City of Zeeland (was 3.3%, FY27 @ 4.5%)
40 Repair and Replacement (Contribution to CWP Reserve)	(98,113)	42,807		49,154		R&R = Treatment plant NBV * R&R Allocation less CWP CIP
41 Repair and Replacement Reserve (CWP)	\$ 792,675	\$ 1,599,961	807,286	\$ 2,308,332		R&R Fund Report from City of Zeeland (was 3.3%, FY27 @ 4.5%)
45 Net Book Value (Collection System)	\$ 8,446,392	\$ 6,965,894	(1,480,498)	\$ 8,858,651		INPUT
46 Net Book Value (Treatment Plant)	\$ 17,148,095	\$ 15,706,821	(1,441,274)	\$ 15,114,533		INPUT

City of Zeeland

Clean Water Plant

Wholesale FY2025 True-up and FY2027 Rate Calculations

Calculation Revised on: 3/21/2019

	Static (FY25 Rate) 1/22/2024	True-up (FY25 Actuals) 1/29/2026	Difference	Projected FY 2027 1/29/2026	Adjustment from FY24 Actuals to FY26 Proj.	
Wholesale Rate Calculation for NSA						
Revenues						
51 Sewer Disposal Charges	\$ 2,354,295	\$ 2,711,554	357,259	\$ 2,877,063	3.5%	Carry down
52 NSA Wholesale Revenue	487,214	587,910	100,696	508,701	7.3%	Carry down
53 Sale Surcharges and User IPP Charges	145,000	228,690	83,690	228,690	0.0%	Carry down
54 Other Revenue	-	-	-	-	0.0%	Carry down
Total Revenues		\$ 3,528,154	541,646			
Expenses						
56 Fixed Treatment Expenses (less debt)	\$ 695,164	\$ 644,524	(50,640)	\$ 677,153	5.1%	Carry down
57 Variable Treatment Expenses	203,088	218,934	15,846	230,018	5.1%	Carry down
58 Collection	187,302	248,868	61,566	261,467	5.1%	Carry down
59 Customer Accounts	304,209	188,497	(115,712)	198,040	-30.1%	Carry down
60 General and Administrative	334,373	326,458	(7,915)	342,985	5.1%	Carry down
61 IPP Administration	94,411	85,029	(9,382)	89,334	5.1%	Carry down
62 Transfer Out	285,810	278,917	(6,893)	275,876	-3.8%	Carry down
63 Total Expenses	\$ 2,104,358	\$ 1,991,228	(113,129)	\$ 2,074,874		
TREATMENT PLANT REVENUE REQUIREMENTS						
66 Total Wastewater Treatment	\$ 898,252	\$ 863,459	(34,794)	\$ 907,171		1) Revenue requirements for wastewater treatment were calculated and projected for FY2017 flows through the ZCWP.
67 Fixed Treatment Expenses (less debt)	\$ 695,164	\$ 644,524	(50,640)	\$ 677,153		
68 IPP Administration	94,411	85,029	(9,382)	89,334		
69 LESS IPP and Surcharges	(145,000)	(228,690)	(83,690)	(228,690)		
70 Total Fixed Treatment Expenses	\$ 644,575	\$ 500,864	(143,712)	\$ 537,797		
72 Variable Treatment Expenses	\$ 203,088	\$ 218,934	15,846	\$ 230,018		
73 Repair & Replacement (Treatment Plant)	565,887	706,807	140,920	680,154		R&R Fund Report from City of Zeeland (was 3.3%, FY27 @ 4.5%)
74 Total Variable Treatment Expenses	\$ 768,976	\$ 925,741	156,766	\$ 910,172		
Collection (Transmission) Expense						
77 City of Zeeland & 425 area only (inch foot)	1,955,773	1,955,773	-	1,955,773		Note: FY23 True-up includes updated system data
78 System shared with NSA (inch foot)	88,482	88,482	-	88,482		Note: FY23 True-up includes updated system data
79 Total Collection System (inch foot)	2,044,255	2,044,255	-	2,044,255		
80 City of Zeeland & 425 area only (%)	96%	96%		96%		
81 System shared with NSA (%)	4.3%	4.3%		4%		
82 Total	100%	100%		100%		
84 Total Collection Expense	\$ 187,302	\$ 248,868	61,566	\$ 261,467		
85 Percent of Collection system to be shared	4.3%	4.3%		4%		
86 Total Transmission Expenses Shared with NSA (\$)	\$ 8,107	\$ 10,772	2,665	\$ 11,317		
87 Total Treatment Expenses (less administration)	\$ 1,421,658	\$ 1,437,376	15,719	\$ 1,459,286		

City of Zeeland

Clean Water Plant

Wholesale FY2025 True-up and FY2027 Rate Calculations

	Static (FY25 Rate)	True-up (FY25 Actuals)	Difference	Projected FY 2027	Adjustment from FY24 Actuals to FY26 Proj.	Calculation Revised on: 3/21/2019
	1/22/2024	1/29/2026		1/29/2026		
ALLOCATED TREATMENT PLANT REVENUE REQUIREMENTS (ZEELAND/NSA)						
Fixed Treatment Cost Allocation (based on capacity)						
Total Capacity (MGD)	3.50	3.50		3.50		
City of Zeeland & 425 area (MGD)	2.40	2.40		2.40		Per Doug E on 1/18/19
NSA (MGD)	1.10	1.10		1.10		Per Doug E on 1/18/19
% of Fixed Plant Capacity						
City of Zeeland & 425 area (2.4 - MGD)	69%	69%		69%		2) Allocations for fixed treatment costs
NSA (1.1 - MGD)	31%	31%		31%		calculated and based on agreed capacity
Total	100%	100%		100%		ownership of treatment plant
Fixed Treatment Cost Sharing						
City of Zeeland & 425 area (%)	\$ 441,995	\$ 343,449		\$ 368,775		3) Fixed treatment costs calculated for City
NSA (%)	202,581	157,414		169,022		and Wholesale customer
Total Fixed Treatment Expenses	\$ 644,575	\$ 500,864		\$ 537,797		
Variable Treatment Cost Allocation (based on flow)						
City of Zeeland & 425 area flows (MGD)	1.58	1.65		1.67		4) Allocations for variable treatment costs
NSA flows (MGD)	0.72	0.69		0.71		based on projected flows in each year
Total Projected Flows (MGD)	2.29	2.35		2.38		
City of Zeeland & 425 area flows (%)	69%	71%		70%		
NSA flows (%)	31%	29%		30%		
Total	100%	100%		100%		
Variable Treatment Cost Sharing						
City of Zeeland & 425 area flows (\$)	\$ 528,927	\$ 652,729		\$ 639,869		5) Variable treatment costs calculated for
NSA flows (\$)	240,049	273,012		270,303		City and Wholesale customer
Total Variable Treatment Expenses	\$ 768,976	\$ 925,741		\$ 910,172		
Capacity Allocation						
City of Zeeland & 425 area (2.4 - MGD)	69%	69%		69%		6) Allocations for transmission costs
NSA (1.1 - MGD)	31%	31%		31%		calculated and based on agreed capacity
Total	100%	100%		100%		ownership of system
Percent of Cost to Transmission	5.4%	5.4%		5.4%		
Cost to transmission	10,142	13,476		14,158		
Transmission Cost Sharing						
City of Zeeland & 425 area (%)	\$ 5,559	\$ 7,386		\$ 7,760		7) Transmission costs calculated for City
NSA (%)	2,548	3,385		3,557		and Wholesale customer costs to be
Total Fixed Transmission Expenses	\$ 8,107	\$ 10,772		\$ 11,317		shared

City of Zeeland

Clean Water Plant

Wholesale FY2025 True-up and FY2027 Rate Calculations

	Static (FY25 Rate) 1/22/2024	True-up (FY25 Actuals) 1/29/2026	Difference	Projected FY 2027 1/29/2026
127 NSA PORTION OF TREATMENT PLANT REVENUE REQUIREMENTS				
128 Total NSA Expense Allocation before Administration				
129 Fixed Treatment Cost Sharing	\$ 202,581	\$ 157,414		\$ 169,022
130 Variable Treatment Cost Sharing	240,049	273,012		270,303
131 Transmission Cost Sharing	2,548	3,385		3,557
132 Total NSA Allocated Costs before Administration	\$ 445,178	\$ 433,812		\$ 442,882
134 Transfer Out Expense Applicable to Treatment Plant				
135 Asset based portion				
136 Treatment Plant NBV (Historical less Accum Depr)	\$ 17,148,095	\$ 15,706,821		\$ 15,114,533
137 1% of NBV	1.0%	1.0%		1.0%
138 Total City Transfer Applicable to Treatment Plant Assets	\$ 171,481	\$ 157,068		\$ 151,145
139 City of Zeeland & 425 area (2.4 - MGD)	\$ 117,587	\$ 107,704		\$ 103,643
140 NSA Allocation of Treatment Plant (1.1 - MGD)	\$ 53,894	\$ 49,364		\$ 47,503
142 Transfer Out Expense Applicable to Collection System				
143 Collection System NBV (Historical less Accum Depr)	\$ 8,446,392	\$ 6,965,894		\$ 8,858,651
144 1% of NBV	1.0%	1.0%		1.0%
145 Total City Transfer Applicable to Collection Assets	\$ 84,464	\$ 69,659		\$ 88,587
146 City of Zeeland & 425 area (1,682,893 inch foot)	\$ 80,558	\$ 66,437		\$ 84,490
147 NSA Allocation of Collection System (109,568 inch foot)	\$ 3,906	\$ 3,222		\$ 4,097
149 Administrative Costs (% of treatment expense)				
150 Total Treatment Expenses	\$ 2,104,358	\$ 1,991,228		\$ 2,074,874
151 Less Administrative Expense	(334,373)	(326,458)		(342,985)
152 Less Transfer Out Expense related to Treatment Plant Assets	(171,481)	(157,068)		(151,145)
153 Less Sale Surcharges and User IPP Revenues	(145,000)	(228,690)		(228,690)
154 Less Other Revenue	-	-		-
155 Total Treatment Expenses (less Admin., Transfer & Other Rev)	\$ 1,453,504	\$ 1,279,012		\$ 1,352,053
157 Administrative Expense	334,373	326,458		342,985
158 Transfer Out Expense	171,481	157,068		151,145
159 Total Administrative Costs	\$ 505,854	\$ 483,526		\$ 494,130
161 Administrative Expense as a Percent to Treatment Expenses	34.8%	37.8%		36.5%
163 Total NSA Administration Costs				
164 Transfer Out Expense (based on 1% NSA NBV)				
165 Transfer Out Expense Applicable to Collection System	\$ 3,906	\$ 3,222	1% of NBV	\$ 4,097
166 Transfer Out Expense Applicable to Treatment Plant	53,894	49,364	1% of NBV	47,503
167 Total NSA Transfer Out Expense	\$ 57,800	\$ 52,586		\$ 51,600
168 NSA Variable Treatment Cost (less admin on R&R)	22,064	24,409	41.8% Admin	24,965
169 Transmission Cost Sharing	887	1,280	41.8% Admin	1,300
170 Total NSA Allocated Administrative Costs	\$ 80,751	\$ 78,275		\$ 77,865

Calculation Revised on: 3/21/2019

Adjustment from FY24 Actuals to FY26 Proj.	
8) Total identified for NSA fixed, variable and transmission expenses before administrative costs	
City Transfer allocation calculations Note: 2019 True-up includes updated asset data	
Note: 2019 True-up includes updated asset data	
9) Total percent of G&A to expense is determined. G&A includes administrative costs and City transfer	
10) NSA wholesale G&A costs are determined for each allocated costs (Note: Transfer is calculated on audited financials and typically trail 2 years)	

City of Zeeland

Clean Water Plant

Wholesale FY2025 True-up and FY2027 Rate Calculations

	Static (FY25 Rate) 1/22/2024	True-up (FY25 Actuals) 1/29/2026	Difference	Projected FY 2027 1/29/2026	Adjustment from FY24 Actuals to FY26 Proj.	Calculation Revised on: 3/21/2019
172 Total NSA Charges (treatment expense + G&A)						
173 NSA Fixed Treatment Expense with Administrative Costs	\$ 260,381	\$ 210,000	Fixed Expense	\$ 220,622	11) Total sum of allocated costs assigned to NSA including treatment expense and G&A	
174 NSA Variable Treatment Expense with Administrative Costs	\$ 262,113	\$ 297,421	Variable Expense	\$ 295,268		
175 Transmission Cost Sharing (less transmission expense)	887	1,280	Fixed Expense	1,300		
176 Total NSA Charges	\$ 523,381	\$ 508,701		\$ 517,190		
177 NSA Rate Development						
179 NSA Fixed Cost (units - months)	12	12		12	12) Billing determinants identified and rate developed	
180 NSA Variable Cost (units - MGD * 365)	261	253		258		
181						
182 NSA Fixed Monthly Charge (fixed treatment + transmissio	\$ 21,772	\$ 17,607		\$ 18,493	13) Billing determinants identified and rate developed	
183 NSA Variable Cost per MG (variable treatment)	\$ 1,004	\$ 1,177		\$ 1,146		
184						
185 Sales based portion Applicable to NSA Directly						
186 1% of Sales	1.0%	1.0%		1.0%		
187 NSA Fixed Monthly Charge (fixed treatment + transmissio	\$ 21,990	\$ 17,783		\$ 18,678		
188 NSA Variable Cost per MG (variable treatment)	\$ 1,014	\$ 1,189		\$ 1,157		
189						
190 True-up Calculation for Wholesale						
191 True up calculated on:		21-Jan-25				
192 NSA TRUE-UP @ END OF YEAR		ACTUAL				
193 NSA Actual Fixed Billed Units		12.0			14) Actual Billing determinants billed and actual rate implemented to calculate true up for Zeeland and NSA	
194 NSA Actual Variable Units Billed Units		253				
195						
196 Rates implemented on:		1-Jul-24				
197 NSA Actual Fixed Monthly Charge (fixed treatment + transmission)		\$ 22,160				
198 NSA Variable Cost per MG (variable treatment)		\$ 1,272				
199						
200 NSA Charges from Rates Implemented		\$ 587,237				
201 NSA Charges with Trued up Financials		\$ 513,788				
202 Total True-up: Zeeland to bill / (refund) NSA		\$ (73,448.92)				FY25 TRUE-UP (using FY25 Financial Statements)

City of Zeeland Clean Water Plant

Wholesale FY2025 True-up and FY2027 Rate Calculations

425 Customer Commodity Credit

(The 425 Area is charged the same rates as a City of Zeeland customer. This credits the 425 Area for direct payments it contributed towards treatment plant expansion costs that are collected through City of Zeeland CWP rate structures)

425 Area Credit	source	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Depreciation Expense								
City of Zeeland WWTP Contribution	<i>Reviewed annually</i>	\$ 4,363,479	\$ 4,363,479	\$ 4,363,479	\$ 4,363,479	\$ 4,363,479	\$ 4,363,479	\$ 4,363,479
Years Depreciation	<i>Static</i>	30	30	30	30	30	30	30
Annual Depreciation Expense	<i>Calculation</i>	\$ 145,449	\$ 145,449	\$ 145,449	\$ 145,449	\$ 145,449	\$ 145,449	\$ 145,449
Rate of Return								
Actual Operating Income	<i>Update annually (F/S)</i>	517,052	371,398	719,179	485,334	178,361	417,377	716,186
Actual Net Capital Investment	<i>Update annually (F/S)</i>	26,494,709	25,940,011	25,486,111	25,860,374	24,908,409	20,964,669	24,239,248
City of Zeeland WWTP Rate of Return	<i>Calculation</i>	2.0%	1.4%	2.8%	1.9%	0.7%	2.0%	3.0%
Annual ROR Contribution	<i>Calculation</i>	\$ 85,155	\$ 62,474	\$ 123,131	\$ 81,892	\$ 31,245	\$ 86,871	\$ 128,926
Annual Plant Flows Billed								
Actual City & 425 Flows (CCF)	<i>Update annually (flows)</i>	523,500	530,410	581,339	484,040	585,717	586,392	648,977
WWTP Cost per Unit of Flow								
\$ per CCF Reduction (Depr)	<i>Calculation</i>	\$ 0.28	\$ 0.27	\$ 0.25	\$ 0.30	\$ 0.25	\$ 0.25	\$ 0.22
\$ per CCF Reduction (ROR)	<i>Calculation</i>	\$ 0.16	\$ 0.12	\$ 0.21	\$ 0.17	\$ 0.05	\$ 0.15	\$ 0.20
425 Commodity Deduction	<i>Calculation</i>	\$ 0.44	\$ 0.39	\$ 0.46	\$ 0.47	\$ 0.30	\$ 0.40	\$ 0.42
Annual Credit to 425 Area								
Calculated 425 Flows (CCF)	<i>Update annually (retail flows)</i>	56,717	55,340	56,009	44,927	54,418	62,692	71,916
Calculated 425 Annual Credit	<i>Calculation</i>	\$ 24,984	\$ 21,694	\$ 25,876	\$ 21,101	\$ 16,416	\$ 24,838	\$ 30,404

GL NUMBER	DESCRIPTION	END BALANCE		BALANCE DIFF
		NORMAL	(ABNORMAL)	
				INCREASE (DECREASE)
Fund 590 - CLEAN WATER FUND				
Assets				
Dept 000 - GENERAL				
590-000-001.000	Cash	79,952.38	496,652.24	416,699.86
590-000-013.000	Repair and Replacement Fund	2,005,640.96	1,767,551.26	(238,089.70)
590-000-017.000	Investments in Securities	6,532,260.36	7,077,455.58	545,195.22
590-000-033.000	Utility Bills Receivable	239,710.31	303,641.45	63,931.14
590-000-034.000	Delinquent Utility Bills Rec.	68.09	156.05	87.96
590-000-034.001	Delinquent Utility Bills Rec.	105.41	54.58	(50.83)
590-000-040.000	Accts Receivable	5,420.00	2,958.00	(2,462.00)
590-000-045.000	Misc. SA's	15,147.14	13,359.86	(1,787.28)
590-000-056.000	Interest Receivable	43,110.84	57,625.17	14,514.33
590-000-076.000	DUE FROM TOWNSHIPS	41,396.15	48,406.45	7,010.30
590-000-123.000	Prepaid Expenses	29,983.83	31,664.87	1,681.04
590-000-123.008	Prepaid Postage	807.86	3,530.80	2,722.94
590-000-130.000	Land	310,706.15	310,706.15	0.00
590-000-132.000	Land Improvements	751,782.57	751,782.57	0.00
590-000-133.000	Allow. for Depr. - Land Impr.	(541,034.70)	(603,234.90)	(62,200.20)
590-000-136.000	Buildings	6,432,277.19	6,432,277.19	0.00
590-000-137.000	Allow. for Depr. - Buildings	(1,801,033.01)	(1,932,104.11)	(131,071.10)
590-000-146.000	Office Equipment	167,610.06	153,315.06	(14,295.00)
590-000-147.000	Allow for Depr - Office Equip	(147,666.30)	(134,795.85)	12,870.45
590-000-148.000	Vehicles	110,278.96	155,586.96	45,308.00
590-000-149.000	Allow for Depr - Vehicles	(103,760.80)	(119,340.60)	(15,579.80)
590-000-154.020	Waste Equip - Tools	15,665.00	15,665.00	0.00
590-000-154.021	Waste Equip - Communication	16,188.26	568.26	(15,620.00)
590-000-154.022	Waste Equip - Treatment	9,451,117.66	9,451,117.66	0.00
590-000-154.023	Waste Equip - Tanks	4,709,391.54	4,709,391.54	0.00
590-000-154.024	Waste Equip - Trans Lines	14,518,373.31	14,191,143.31	(327,230.00)
590-000-154.025	Waste Equip - Trans Equip	429,926.00	429,926.00	0.00
590-000-154.026	Waste Equip - Pump Station	2,417,012.62	2,417,012.62	0.00
590-000-154.027	Waste Equip - Laboratory	78,434.66	78,434.66	0.00
590-000-155.000	Allow for Depr - Waste Equip	(13,053,534.47)	(13,634,725.06)	(581,190.59)
590-000-158.081	UV Disinfection Upgrades	209,000.00	1,179,892.53	970,892.53
590-000-158.083	Plant Generator Replacement	45,465.89	278,809.67	233,343.78
590-000-158.084	Taft Street	0.00	107,819.38	107,819.38
590-000-180.000	Pension Asset	0.00	48,924.00	48,924.00
590-000-191.000	Net OPEB Asset	44,274.00	74,308.00	30,034.00
590-000-195.000	Deferred outflows - Pension	342.00	0.00	(342.00)
Total Dept 000 - GENERAL		33,054,419.92	34,165,536.35	1,111,116.43
TOTAL ASSETS		33,054,419.92	34,165,536.35	1,111,116.43
Liabilities				
Dept 000 - GENERAL				
590-000-202.000	Accounts Payable - Combined	62,505.82	346,083.43	283,577.61
590-000-211.000	Retainage Payable	0.00	115,096.31	115,096.31
590-000-226.002	Due to Townships - Zeeland T	2,833.38	4,014.78	1,181.40
590-000-231.010	AFLAC Supplemental - Pre-Tax	(39.20)	0.00	39.20
590-000-251.000	Accrued Interest Payable	11,033.75	9,828.75	(1,205.00)
590-000-255.000	CW Customer Deposits	20,576.20	20,676.00	99.80
590-000-257.000	Accrued Wages Payable	26,697.68	29,628.15	2,930.47
590-000-258.000	Accrued Payroll Expenses Payab	8,886.12	10,708.88	1,822.76
590-000-292.000	Net Pension Liability	31,440.00	0.00	(31,440.00)
590-000-300.000	Bonds Payable	820,000.00	690,000.00	(130,000.00)
590-000-300.001	SRF Bond Payable	820,000.00	765,000.00	(55,000.00)
590-000-343.000	ACCRUED VACATION AND SICK LEAV	41,402.43	57,000.00	15,597.57
590-000-360.000	Deferred inflows - Pension	0.00	7,812.00	7,812.00
590-000-361.000	Deferred inflows - OPEB	6,418.00	11,980.00	5,562.00
Total Dept 000 - GENERAL		1,851,754.18	2,067,828.30	216,074.12
TOTAL LIABILITIES		1,851,754.18	2,067,828.30	216,074.12
Fund Equity				
Dept 000 - GENERAL				
590-000-376.000	Fund Balance - Restricted	44,274.00	123,232.00	78,958.00
590-000-388.000	Net Investment in Capital Asse	22,374,769.59	22,361,756.04	(13,013.55)
590-000-399.000	Retained Earnings	8,389,976.43	8,717,677.70	327,701.27

PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	END BALANCE		BALANCE DIFF
		NORMAL	(ABNORMAL)	
		06/30/2024	06/30/2025	06/30/2024
				INCREASE (DECREASE)
Fund 590 - CLEAN WATER FUND				
Fund Equity				
Total Dept 000 - GENERAL		30,809,020.02	31,202,665.74	393,645.72
TOTAL FUND EQUITY		30,809,020.02	31,202,665.74	393,645.72
Revenues				
Dept 000 - GENERAL				
590-000-445.000	Interest/Penalties on Sales	2,729.40	2,680.34	(49.06)
590-000-481.000	Plumbing Permits	1,690.00	1,755.00	65.00
590-000-636.000	Utility Sales - Readiness to S	675,750.50	680,500.94	4,750.44
590-000-637.000	Readiness to Serve - Wholesale	245,592.00	265,920.00	20,328.00
590-000-645.000	Sales - Surcharges	55,889.36	107,201.91	51,312.55
590-000-646.000	Sales - Commodity	1,728,712.72	2,000,648.11	271,935.39
590-000-647.000	Utility Sales - Wholesale	230,404.96	321,990.27	91,585.31
590-000-654.000	User IPP Charges	141,883.34	121,488.29	(20,395.05)
590-000-665.001	Interest Earnings - Imp & Add	334,143.44	379,608.31	45,464.87
590-000-665.013	Interest Earnings - Imp & Add	37,576.48	67,222.44	29,645.96
590-000-674.001	City of Zeeland Connections	10,320.00	25,510.00	15,190.00
590-000-674.002	ZEELAND TOWNSHIP CONNECTIONS	40,480.00	26,640.00	(13,840.00)
590-000-675.001	Wholesale Customer Contributio	38,981.98	0.00	(38,981.98)
590-000-676.000	Reimbursements	23.06	0.00	(23.06)
590-000-677.000	Other Revenue	217.86	0.00	(217.86)
Total Dept 000 - GENERAL		3,544,395.10	4,001,165.61	456,770.51
TOTAL REVENUES		3,544,395.10	4,001,165.61	456,770.51
Expenditures				
Dept 252 - FRINGE BENEFITS				
590-252-956.000	Miscellaneous	1,772.00	1,466.43	(305.57)
Total Dept 252 - FRINGE BENEFITS		1,772.00	1,466.43	(305.57)
Dept 538 - TRANSMISSION				
590-538-702.000	Wages/Full-Time	87,917.67	85,417.87	(2,499.80)
590-538-704.000	Wages/Overtime	954.80	774.08	(180.72)
590-538-710.000	Wages/Longevity Pay	375.00	525.00	150.00
590-538-713.000	Performance Incentive	599.63	626.16	26.53
590-538-715.000	Employer FICA Contributions	5,667.65	5,219.16	(448.49)
590-538-716.000	Employee Insurances	14,727.53	13,638.11	(1,089.42)
590-538-716.001	Retirees Health Insurance - OP	(7,113.77)	(24,472.00)	(17,358.23)
590-538-717.001	Employee Retirement - DC	6,782.74	7,161.78	379.04
590-538-718.000	Workers Comp Insurance	871.03	683.59	(187.44)
590-538-722.000	Retiree Health Savings Plan	1,536.78	1,455.40	(81.38)
590-538-778.000	Equipment Maintenance Supplies	19,311.29	31,065.27	11,753.98
590-538-816.000	Consulting Engineers	15,245.38	0.00	(15,245.38)
590-538-820.000	Contractual Services - Other	42,350.44	38,586.13	(3,764.31)
590-538-920.000	Utilities	16,089.95	16,743.46	653.51
590-538-933.000	Equipment Maintenance	11,422.51	26,266.18	14,843.67
590-538-940.000	Rentals	9,500.04	39,999.96	30,499.92
590-538-958.000	Insurance - Property, Liabilit	4,514.47	5,178.18	663.71
Total Dept 538 - TRANSMISSION		230,753.14	248,868.33	18,115.19
Dept 546 - ACCOUNTING				
590-546-702.000	Wages/Full-Time	100,562.66	97,389.00	(3,173.66)
590-546-703.000	Wages/Part-Time	19,323.32	14,880.43	(4,442.89)
590-546-704.000	Wages/Overtime	1,966.17	8,975.29	7,009.12
590-546-710.000	Wages/Longevity Pay	1,032.51	695.00	(337.51)
590-546-713.000	Performance Incentive	410.33	339.62	(70.71)
590-546-715.000	Employer FICA Contributions	9,169.60	9,047.76	(121.84)
590-546-716.000	Employee Insurances	21,157.92	22,167.00	1,009.08
590-546-717.000	Employee Retirement - DB	(69,768.39)	(72,210.00)	(2,441.61)
590-546-717.001	Employee Retirement - DC	6,911.52	10,114.70	3,203.18
590-546-718.000	Workers Comp Insurance	1,641.28	1,223.50	(417.78)
590-546-722.000	Retiree Health Savings Plan	2,300.15	2,773.56	473.41
590-546-729.000	Postage	9,162.43	9,777.06	614.63
590-546-730.000	General Office Supplies	2,234.97	1,494.41	(740.56)
590-546-751.000	Gasoline	242.55	163.98	(81.57)
590-546-808.000	Independent Audit	7,054.00	7,405.00	351.00

PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	END BALANCE		END BALANCE		BALANCE DIFF	
		NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	06/30/2025	06/30/2024
						INCREASE	(DECREASE)
Fund 590 - CLEAN WATER FUND							
Expenditures							
590-546-820.000	Contractual Services - Other	11,443.37		12,073.19			629.82
590-546-826.000	City Attorney-Legal Fees	0.00		92.25			92.25
Total Dept 546 - ACCOUNTING		124,844.39		126,401.75			1,557.36
Dept 547 - ADMINISTRATION							
590-547-702.000	Wages/Full-Time	101,419.16		102,954.65			1,535.49
590-547-710.000	Wages/Longevity Pay	762.51		762.49			(0.02)
590-547-713.000	Performance Incentive	1,010.83		1,055.71			44.88
590-547-715.000	Employer FICA Contributions	7,483.81		7,514.61			30.80
590-547-716.000	Employee Insurances	13,966.10		14,938.37			972.27
590-547-717.001	Employee Retirement - DC	9,269.52		10,406.15			1,136.63
590-547-718.000	Workers Comp Insurance	1,546.85		1,070.97			(475.88)
590-547-722.000	Retiree Health Savings Plan	1,847.84		1,869.01			21.17
590-547-729.000	Postage	271.34		150.94			(120.40)
590-547-730.000	General Office Supplies	2,442.53		445.41			(1,997.12)
590-547-814.101	Computer Service - Internal (F	26,507.11		29,208.96			2,701.85
590-547-814.102	Computer Service - Internal (B	66,065.00		67,719.78			1,654.78
590-547-814.103	Computer Service - Internal (C	4,600.00		738.15			(3,861.85)
590-547-816.000	Consulting Engineers	21,909.05		13,126.59			(8,782.46)
590-547-820.000	Contractual Services - Other	60,226.09		29,405.25			(30,820.84)
590-547-823.000	Permits and Fees	9,309.57		12,185.44			2,875.87
590-547-826.000	Legal Fees	536.25		3,343.50			2,807.25
590-547-828.000	Memberships, Dues, & Subscript	1,654.40		1,444.40			(210.00)
590-547-861.000	Travel & Training	5,756.79		7,719.52			1,962.73
590-547-900.000	Printing & Publishing	1,147.14		398.20			(748.94)
590-547-940.001	Building Rental	6,000.00		20,000.04			14,000.04
590-547-955.000	Internal Meetings	113.30		0.00			(113.30)
590-547-956.000	Miscellaneous	3.92		0.00			(3.92)
Total Dept 547 - ADMINISTRATION		343,849.11		326,458.14			(17,390.97)
Dept 548 - IPP ADMINISTRATION							
590-548-702.000	Wages/Full-Time	50,008.16		53,446.68			3,438.52
590-548-710.000	Wages/Longevity Pay	312.52		362.52			50.00
590-548-713.000	Performance Incentive	494.32		520.81			26.49
590-548-715.000	Employer FICA Contributions	3,700.44		3,901.25			200.81
590-548-716.000	Employee Insurances	7,955.85		8,810.56			854.71
590-548-717.001	Employee Retirement - DC	4,565.33		5,415.26			849.93
590-548-718.000	Workers Comp Insurance	492.22		528.23			36.01
590-548-722.000	Retiree Health Savings Plan	962.07		1,005.81			43.74
590-548-730.000	General Office Supplies	79.50		0.00			(79.50)
590-548-765.000	Testing Supplies	877.03		3,441.19			2,564.16
590-548-816.000	Consulting Engineers	1,360.00		2,882.00			1,522.00
590-548-820.000	Contractual Services - Other	1,515.77		4,715.00			3,199.23
Total Dept 548 - IPP ADMINISTRATION		72,323.21		85,029.31			12,706.10
Dept 549 - WASTE TREATMENT							
590-549-702.000	Wages/Full-Time	240,941.08		251,278.74			10,337.66
590-549-704.000	Wages/Overtime	25,732.06		28,248.14			2,516.08
590-549-707.000	Wages/On-Call	27,099.29		28,059.07			959.78
590-549-710.000	Wages/Longevity Pay	1,862.48		2,412.48			550.00
590-549-713.000	Performance Incentive	2,387.72		2,490.69			102.97
590-549-715.000	Employer FICA Contributions	21,513.38		22,406.89			893.51
590-549-716.000	Employee Insurances	52,376.76		56,886.60			4,509.84
590-549-717.001	Employee Retirement - DC	26,779.55		31,110.64			4,331.09
590-549-718.000	Workers Comp Insurance	3,889.95		3,050.52			(839.43)
590-549-722.000	Retiree Health Savings Plan	5,152.21		5,297.27			145.06
590-549-734.000	Safety Supplies	1,569.49		940.87			(628.62)
590-549-743.000	Chemicals	61,718.71		80,465.48			18,746.77
590-549-751.000	Gasoline	1,673.43		1,403.65			(269.78)
590-549-765.000	Testing Supplies	24,014.10		21,022.21			(2,991.89)
590-549-766.000	Tools	872.30		0.00			(872.30)
590-549-768.000	Uniforms & Cleaning	4,568.72		4,600.94			32.22
590-549-777.000	Custodial Supplies	0.00		153.66			153.66
590-549-778.000	Equipment Maintenance Supplies	71,181.29		81,609.73			10,428.44
590-549-816.000	Consulting Engineers	1,022.15		112.85			(909.30)
590-549-820.000	Contractual Services - Other	187,793.65		80,199.01			(107,594.64)
590-549-850.000	Communications	3,060.51		0.00			(3,060.51)
590-549-920.000	Utilities	122,718.31		138,468.75			15,750.44
590-549-933.000	Equipment Maintenance	122.37		0.00			(122.37)
590-549-958.000	Insurance - Property, Liabilit	20,344.04		23,240.45			2,896.41

GL NUMBER	DESCRIPTION	END BALANCE		BALANCE DIFF
		NORMAL (ABNORMAL)	NORMAL (ABNORMAL)	06/30/2024 06/30/2025 INCREASE (DECREASE)
Fund 590 - CLEAN WATER FUND				
Expenditures				
Total Dept 549 - WASTE TREATMENT		908,393.55	863,458.64	(44,934.91)
Dept 550 - DEPRECIATION				
590-550-968.000	Depreciation	1,134,170.77	1,134,316.24	145.47
Total Dept 550 - DEPRECIATION		1,134,170.77	1,134,316.24	145.47
Dept 905 - DEBT SERVICE				
590-905-994.000	Debt Service Interest	45,946.25	41,207.50	(4,738.75)
Total Dept 905 - DEBT SERVICE		45,946.25	41,207.50	(4,738.75)
Dept 965 - TRANSFERS OUT				
590-965-995.101	Transfers Out - 101	288,696.96	278,916.96	(9,780.00)
Total Dept 965 - TRANSFERS OUT		288,696.96	278,916.96	(9,780.00)
TOTAL EXPENDITURES		3,150,749.38	3,106,123.30	(44,626.08)
Total Fund 590 - CLEAN WATER FUND				
TOTAL ASSETS		33,054,419.92	34,165,536.35	1,111,116.43
BEG. FUND BALANCE		30,809,020.02	31,202,665.74	
+ NET OF REVENUES & EXPENDITURES		393,645.72	895,042.31	501,396.59
= ENDING FUND BALANCE		31,202,665.74	32,097,708.05	895,042.31
+ LIABILITIES		1,851,754.18	2,067,828.30	216,074.12
= TOTAL LIABILITIES AND FUND BALANCE		33,054,419.92	34,165,536.35	1,111,116.43



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INTEROFFICE MEMORANDUM

TO: Technical Review Committee
FROM: Kevin Plockmeyer, City of Zeeland ACM of Infrastructure/City Services & Finance
SUBJECT: Clean Water Plant Fiscal Year 2026-2027 Budget
DATE: April 20, 2026

At its next Technical Review Committee meeting, the preliminary Fiscal Year 2026-2027 budget will be brought to the committee for your initial consideration. This memo serves as a guideline for those considerations.

Item No. 1 - Clean Water Plant Proposed Fiscal Year 2026/2027 Operating Budget

The first item attached to this memo is a copy of the Clean Water Plant's Fiscal Year 2026/2027 Budget. Generally speaking, there are very few differences between the Fiscal Year 2025/2026 budget, and this proposed budget. Changes between budgets include:

Revenues - As suggested by our 2024 rate study, this budget reflects a 3.5% overall revenue increase. This 3.5% increase may be different for each meter as we continue to align our rate structure to a cost-of-service.

Personnel - There are no proposed staffing changes for the Clean Water Plant. Staffing remains the Clean Water Plant Superintendent, a Lead Operator, an Electrician, and two Clean Water Plant Operators. We are planning for a 3% wage scale adjustment as part of this operating budget.

Operational Expenses - There are no significant changes in the operating budget for the Clean Water Plant. Operating expenses (including payroll) are budgeted to decrease \$2,227 or .1% from FY26 budget numbers. Impacts on this budget include a 3% wage scale adjustment, inflationary increases, decreased IT charges due to the SCADA system server upgrade project being completed, and fewer contractual services in the accounting function.

Recommendation: The Zeeland Area Clean Water Plant Technical Review Committee approves the Clean Water Plant's proposed Fiscal Year 2026-2027 Operating Budget.

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Item No. 2 - Use of the Repair and Replacement Fund

Attached to this memo is a copy of our proposed 6-year Capital Improvement Plan and its impacts on the repair and replacement fund. Per the plan, we are planning on remodeling our laboratory and locker room in the amount of \$500,000 during FY2027. The UV disinfection project will be completed in FY26. The rebuilding of final clarifier number two will likely conclude in FY27.

Recommendation: The Zeeland Area Clean Water Plant Technical Review Committee approve the Clean Water Plant's proposed Fiscal year 2026-2027 repair and replacement fund usage.

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
ESTIMATED OPERATING REVENUES						
CHARGES FOR SERVICE						
590-000-636.000	Readiness to Serve	680,501	713,000	336,792	794,628	795,000
590-000-637.000	Readiness to Serve - Wholesale	265,920	252,350	91,812	252,350	259,319
590-000-645.000	Utility Sales - Surcharges	107,202	50,000	50,890	100,174	75,000
590-000-646.000	Utility Sales - Commodity	2,000,648	2,105,280	834,844	1,994,966	2,053,820
590-000-647.000	Utility Sales - Wholesale	321,990	237,225	106,243	237,225	297,347
590-000-654.000	User IPP Charges	121,488	130,000	50,113	119,276	120,000
	CHARGES FOR SERVICE	3,497,750	3,487,855	1,470,693	3,498,619	3,600,486
OTHER REVENUE						
590-000-445.000	Interest/Penalties on Sales	2,680	3,000	1,204	2,580	3,000
590-000-481.000	Plumbing Permits/Fees	1,755	1,500	1,430	2,990	1,500
	OTHER REVENUE	4,435	4,500	2,634	5,570	4,500
TOTAL OPERATING REVENUE		3,502,185	3,492,355	1,473,327	3,504,189	3,604,986

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
APPROPRIATIONS						
Dept 538: TRANSMISSION						
590-538-702.000	Wages/Full-Time	85,418	83,122	33,459	76,764	79,264
590-538-703.000	Wages/Part-Time	-	1,920	-	-	1,920
590-538-704.000	Wages/Overtime	774	4,966	824	1,648	5,300
590-538-710.000	Wages/Longevity Pay	525	625	625	625	900
590-538-713.000	Performance Incentive	626	651	-	651	694
590-538-715.000	Employer FICA Contributions	5,219	7,399	2,524	6,096	7,177
590-538-716.000	Employee Insurances	13,638	17,602	6,290	12,580	15,608
590-538-716.001	Retirees Health Insurance Trust	(24,472)	-	-	-	-
590-538-717.001	Employee Retirement - DC	7,162	9,480	3,478	7,676	9,190
590-538-718.000	Workers Comp Insurance	684	1,117	340	1,117	1,622
590-538-722.000	Retiree Health Savings Plan	1,455	2,172	676	1,352	2,013
590-538-778.000	Equipment Maintenance Supplies	31,065	50,000	326	40,000	50,000
590-538-816.000	Consulting Engineers	-	10,000	-	-	5,000
590-538-820.000	Contractual Services - Other	38,586	25,000	8,044	9,020	25,000
590-538-920.000	Utilities	16,743	20,000	7,154	20,000	20,000
590-538-933.000	Equipment Maintenance	26,266	20,000	-	10,000	20,000
590-538-940.000	Rentals	40,000	42,000	21,000	42,000	44,100
590-538-958.000	Insurance - Property, Liability, E & O	5,178	5,437	5,661	5,661	6,001
Totals for Dept 538-TRANSMISSION		248,868	301,491	90,402	235,190	293,789

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 549: WASTE TREATMENT						
590-549-702.000	Wages/Full-Time	251,279	259,095	130,683	278,443	275,614
590-549-704.000	Wages/Overtime	28,248	28,138	14,929	33,030	30,033
590-549-707.000	Wages On-Call	28,059	25,821	15,131	32,676	27,560
590-549-710.000	Wages/Longevity Pay	2,412	2,413	2,412	2,412	3,688
590-549-713.000	Performance Incentive	2,491	2,591	-	2,591	2,756
590-549-715.000	Employer FICA Contributions	22,407	23,664	11,671	26,710	25,265
590-549-716.000	Employee Insurances	56,887	57,207	29,030	62,046	56,362
590-549-717.001	Employee Retirement - DC	31,111	30,933	16,222	30,933	33,026
590-549-718.000	Workers Comp Insurance	3,051	3,959	1,205	3,959	4,591
590-549-722.000	Retiree Health Savings Plan	5,297	7,058	2,652	5,648	7,269
590-549-734.000	Safety Supplies	941	5,000	293	2,000	5,000
590-549-743.000	Chemicals	80,465	75,000	49,533	75,000	80,000
590-549-751.000	Gasoline	1,404	3,000	452	2,000	3,000
590-549-765.000	Testing Supplies	21,022	27,500	14,793	25,000	30,000
590-549-766.000	Tools	-	2,000	400	2,000	1,500
590-549-768.000	Uniforms & Cleaning	4,601	5,500	1,792	5,500	5,500
590-549-777.000	Custodial Supplies	154	-	-	-	-
590-549-778.000	Equipment Maintenance Supplies	81,610	110,000	32,899	100,000	110,000
590-549-816.000	Consulting Engineers	113	-	-	-	-
590-549-820.000	Contractual Services - Other	80,199	150,000	84,883	185,000	150,000
590-549-920.000	Utilities	138,469	130,000	51,006	130,000	140,000
590-549-958.000	Insurance - Property, Liability, E & O	23,240	24,402	24,595	24,595	26,071
Totals for Dept 549-WASTE TREATMENT		863,459	973,280	484,583	1,029,544	1,017,234

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 546: ACCOUNTING						
590-546-702.000	Wages/Full-Time	97,389	98,060	50,183	108,178	102,977
590-546-703.000	Wages/Part-Time	14,880	15,112	6,995	15,042	15,870
590-546-704.000	Wages/Overtime	8,975	2,178	3,653	5,000	2,293
590-546-710.000	Wages/Longevity Pay	695	568	618	618	845
590-546-713.000	Performance Incentive	340	495	-	495	457
590-546-715.000	Employer FICA Contributions	9,048	8,901	4,560	9,894	9,367
590-546-716.000	Employee Insurances	22,167	22,355	11,470	24,720	22,024
590-546-717.000	Employee Retirement - DB	(72,210)	-	-	-	-
590-546-717.001	Employee Retirement - DC	10,115	10,124	5,433	10,817	10,657
590-546-718.000	Workers Comp Insurance	1,224	601	183	601	666
590-546-722.000	Retiree Health Savings Plan	2,774	2,758	1,415	3,048	2,841
590-546-729.000	Postage	9,777	12,500	5,285	10,570	11,400
590-546-730.000	General Office Supplies	1,494	500	365	600	300
590-546-751.000	Gasoline	164	450	54	54	-
590-546-808.000	Independent Audit	7,405	7,000	6,414	7,000	7,500
590-546-820.000	Contractual Services - Other	12,073	25,000	5,996	13,500	7,500
590-546-826.000	City Attorney-Legal Fees	92	-	-	-	500
Totals for Dept 546-ACCOUNTING		126,402	206,601	102,623	210,137	195,197

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 547: ADMINISTRATION						
590-547-702.000	Wages/Full-Time	102,955	109,582	53,857	116,316	113,670
590-547-710.000	Wages/Longevity Pay	762	825	825	825	1,150
590-547-713.000	Performance Incentive	1,056	1,096	-	1,096	1,137
590-547-715.000	Employer FICA Contributions	7,515	8,530	3,779	9,045	8,871
590-547-716.000	Employee Insurances	14,938	15,842	7,803	16,840	15,608
590-547-717.001	Employee Retirement - DC	10,406	11,150	5,452	11,631	11,596
590-547-718.000	Workers Comp Insurance	1,071	846	258	846	954
590-547-722.000	Retiree Health Savings Plan	1,869	1,954	963	2,076	2,013
590-547-729.000	Postage	151	-	107	110	250
590-547-730.000	General Office Supplies	445	2,000	156	1,500	2,000
590-547-814.101	Computer Services - Internal (Fixed Fee)	29,209	34,541	17,271	34,515	38,037
590-547-814.102	Computer Services - Internal (Billable)	67,720	151,252	15,633	138,301	133,952
590-547-814.103	Computer Services - Internal (Capital)	738	10,125	-	8,325	-
590-547-816.000	Consulting Engineers	13,127	25,000	4,936	15,000	20,000
590-547-820.000	Contractual Services - Other	29,405	35,000	15,757	30,000	30,000
590-547-823.000	Permits and Fees	12,185	15,000	9,484	15,000	15,000
590-547-826.000	Legal Fees	3,344	5,000	1,971	5,000	5,000
590-547-828.000	Memberships, Dues, & Subscript	1,444	2,500	1,503	2,500	2,500
590-547-861.000	Travel & Training	7,720	7,000	2,554	6,500	7,000
590-547-900.000	Printing & Publishing	398	500	-	500	500
590-547-940.001	Building Rental	20,000	20,000	10,000	20,000	20,000
590-547-955.000	Internal Meetings	-	300	-	300	300
Totals for Dept 547-ADMINISTRATION		326,458	458,044	152,309	436,226	429,536

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Dept 548: IPP ADMINISTRATION						
590-548-702.000	Wages/Full-Time	53,447	54,359	29,157	61,454	57,400
590-548-710.000	Wages/Longevity Pay	363	363	363	363	588
590-548-713.000	Performance Incentive	521	544	-	544	574
590-548-715.000	Employer FICA Contributions	3,901	4,494	2,096	4,771	4,767
590-548-716.000	Employee Insurances	8,811	9,681	4,854	10,168	9,538
590-548-717.001	Employee Retirement - DC	5,415	5,875	2,945	6,145	6,232
590-548-718.000	Workers Comp Insurance	528	752	229	752	866
590-548-722.000	Retiree Health Savings Plan	1,006	1,194	554	1,158	1,230
590-548-765.000	Testing Supplies	3,441	7,500	-	5,000	5,000
590-548-816.000	Consulting Engineers	2,882	1,000	1,629	1,629	1,500
590-548-820.000	Contractual Services - Other	4,715	3,500	(4,229)	3,500	3,500
Totals for Dept 548-IPP ADMINISTRATION		85,029	89,261	37,599	95,484	91,194
Dept 252: UNALLOCATED FRINGE BENEFITS						
590-252-956.000	Miscellaneous Fringes	1,466	2,500	485	1,500	2,000
Totals for Dept 252-UNALLOCATED FRINGE BENEFITS		1,466	2,500	485	1,500	2,000
OPERATING EXPENSES BEFORE DEPRECIATION		1,651,683	2,031,177	868,000	2,008,081	2,028,950
OPERATING INCOME BEFORE DEPRECIATION		1,850,502	1,461,178	605,327	1,496,108	1,576,036
Dept 550: DEPRECIATION						
590-550-968.000	Depreciation	1,134,316	1,118,709	-	1,118,709	1,188,709
Totals for Dept 550-DEPRECIATION		1,134,316	1,118,709	-	1,118,709	1,188,709
OPERATING INCOME		716,186	342,469	605,327	377,399	387,327

BUDGET REPORT FOR CITY OF ZEELAND

Fund 590: CLEAN WATER FUND
2026-2027 FISCAL YEAR

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY 12/31/2025	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
NON-OPERATING INCOME						
590-000-665.001	Investment Interest Earnings	379,608	150,000	101,627	150,000	150,000
590-000-665.013	Investment Interest Earnings	67,222	20,000	26,008	30,000	25,000
		446,831	170,000	127,636	180,000	175,000
CONTRIBUTED CAPITAL						
590-000-674.001	City of Zeeland Connections	25,510	1,000	132,490	135,000	1,000
590-000-674.002	Zeeland Township Connections	26,640	5,000	19,520	19,520	10,000
590-000-674.003	Holland Township Connections	-	2,000	-	-	2,000
590-000-675.001	Wholesale Customer Contribution	-	-	-	-	-
590-000-675.002	425 Area Contribution	-	-	-	642,692	642,692
590-000-677.000	Other Revenue	-	-	1	1	-
		52,150	8,000	152,011	797,213	655,692
NON-OPERATING EXPENSES						
590-905-994.000	Debt Service Interest	41,208	37,529	19,658	37,529	32,513
		41,208	37,529	19,658	37,529	32,513
OTHER EXPENSES						
590-965-995.101	Transfers Out	278,917	270,989	135,495	270,989	278,647
		278,917	270,989	135,495	270,989	278,647
NET INCOME (LOSS)		895,042	211,951	729,822	1,046,094	906,859
NON-EXPENSE CASH TRANSFER TO REPLACEMENT FUND		840,398	706,805	-	1,055,300	861,687
CAPITAL PROJECTS (Non-Replacement Fund)		-	998,278	-	1,376,957	1,004,776
CAPITAL PROJECTS (Replacement Fund)		936,203	929,000	-	2,028,763	925,000
DEBT PRINCIPAL		185,000	185,000	-	185,000	185,000
REPLACEMENT FUND CASH AND INVESTMENT BALANCE		1,767,551	1,545,356	1,767,551	794,088	730,775
CASH AND INVESTMENTS BALANCE		7,574,108	7,014,685	8,303,930	7,121,654	7,165,759
NET POSITION - BEGINNING		31,202,666	32,097,708	32,097,708	32,097,708	33,143,803
NET POSITION - ENDING		32,097,708	32,309,659	32,827,531	33,143,803	34,050,662

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

CLEAN WATER UTILITY TYPE IMPROVEMENTS

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

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

Repair and Replacement Fund History

Fiscal Year	Actual or Projected	End of Year NBV of Treatment Plant	R&R Fund Depreciation Rate	R&R Fund Addition	Additional R&R Fund Contribution	Use of R & R Fund (Description)	Item Cost	Fiscal Year Usage of R&R Fund	R&R Fund Beginning Balance	Interest Income	R&R Fund Remaining Balance
2018	Actual	\$ 18,036,914.00	2%	\$ 360,738.28		N/A	\$ -	\$ -	\$ -	\$ -	\$ 360,738.28
2019	Actual	\$ 17,368,216.00	2%	\$ 347,364.32		N/A	\$ -	\$ -	\$ 360,738.28	\$ 2,761.32	\$ 710,863.92
2020	Actual	\$ 16,941,333.00	3.30%	\$ 559,063.99		Final Clarifier No. 3	\$ 274,903.86	\$ 274,903.86	\$ 710,863.92	\$ 7,108.64	\$ 1,007,995.27
2021	Actual	\$ 16,247,155.00	3.30%	\$ 536,156.12	\$ 238,475.24	Replace Sieve Drum Biosolids	\$ 516,035.92	\$ 516,035.92	\$ 1,007,995.27	\$ 16,537.33	\$ 1,283,128.04
2022	Actual	\$ 15,553,642.00	3.30%	\$ 513,270.19	\$ 761,524.76	Primary Clarifier Maintenance Replace Sieve Drum Biosolids	\$ 9,989.38 \$ 1,467,192.38	\$ 1,477,181.76	\$ 1,283,128.04	\$ 21,137.00	\$ 1,101,878.22
2023	Actual	\$ 17,135,643.00	3.30%	\$ 565,476.22	\$ 220,930.73	Primary Clarifier Replace Sieve Drum (Biosolids Building)	\$ 295,221.62 \$ 58,603.46	\$ 353,825.08	\$ 1,101,878.22	\$ 20,351.05	\$ 1,554,811.14
2024	Actual	\$ 16,442,227.00	3.30%	\$ 542,593.49	\$ 125,748.32	UV Disinfection System Improvements Plant Generator Replacement	\$ 209,000.00 \$ 45,465.89	\$ 254,465.89	\$ 1,554,811.14	\$ 162,702.22	\$ 2,131,389.28
2025	Actual	\$ 15,706,821.00	4.50%	\$ 706,806.95	\$ 66,368.90	UV Disinfection System Improvements Plant Generator	\$ 970,892.53 \$ 233,343.78	\$ 1,204,236.31	\$ 2,131,389.28	\$ 67,222.44	\$ 1,767,551.26
2026	Budget	\$ 18,639,820.78	4.50%	\$ 838,791.94	\$ 236,929.95	Plant Generator UV Disinfection System Improvements Final Clarifier No. 2	\$ 102,656.00 \$ 1,626,107.47 \$ 300,000.00	\$ 2,028,763.47	\$ 1,767,551.26	\$ 53,026.54	\$ 867,536.21
2027	Budget	\$ 18,619,227.95	4.50%	\$ 837,865.26	\$ -	Final Clarifier No. 2 Laboratory and Locker Room Upgrades	\$ 425,000.00 \$ 500,000.00	\$ 925,000.00	\$ 867,536.21	\$ 26,026.09	\$ 806,427.55
2028	Budget	\$ 18,374,458.83	4.50%	\$ 826,850.65	\$ -	Rebuild Sludge Thickening Tank	\$ 600,000.00	\$ 600,000.00	\$ 806,427.55	\$ 24,192.83	\$ 1,057,471.03
2029	Budget	\$ 17,639,480.48	4.50%	\$ 793,776.62	\$ -	Tertiary Treatment	\$ 800,000.00	\$ 800,000.00	\$ 1,057,471.03	\$ 31,724.13	\$ 1,082,971.78
2030	Budget	\$ 16,933,901.26	4.50%	\$ 762,025.56	\$ -	Tertiary Treatment	\$ 800,000.00	\$ 800,000.00	\$ 1,082,971.78	\$ 32,489.15	\$ 1,077,486.49
2031	Budget	\$ 18,656,545.21	4.50%	\$ 839,544.53	\$ -	Tertiary Treatment	\$ 800,000.00	\$ 800,000.00	\$ 1,077,486.49	\$ 32,324.59	\$ 1,149,355.62
2032	Budget	\$ 18,910,283.40	4.50%	\$ 850,962.75	\$ -	Biosolids Dewatering	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,149,355.62	\$ 34,480.67	\$ 1,034,799.04