

MUSKEGON



MUSKEGON

CITY OF MUSKEGON, MICHIGAN
PROPOSED BUDGET
FOR THE YEAR BEGINNING JULY 1, 2024

MUSKEGON



West Michigan's Shoreline City

CITY COMMISSION

KEN JOHNSON - MAYOR

WILLIE GERMAN
KATRINA KOCHIN
RACHEL GORMAN

DESTINEE KEENER
REBECCA ST. CLAIR
JAVON KILGO

JONATHAN SEYFERTH
CITY MANAGER

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for the Year Beginning July 1, 2024 TABLE
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INTRODUCTORY SECTION

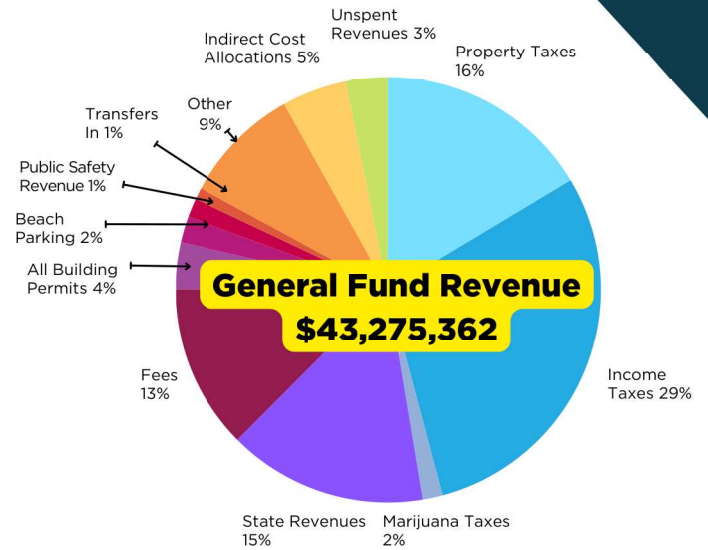
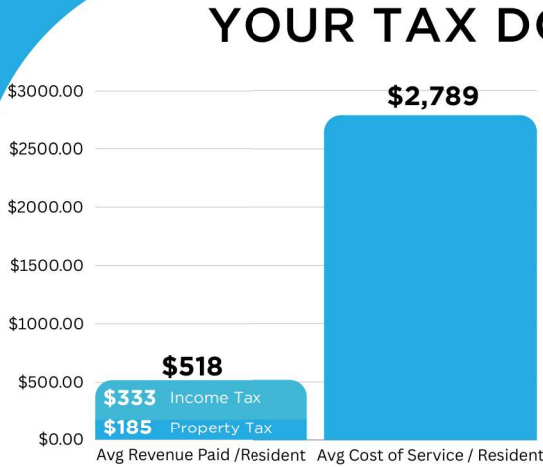
CITY OF MUSKEGON

**FY 2024/25
General Fund**

What is a General Fund? The money in the General Fund (GF) is derived from taxes, fines, fees, grants and other revenue sources (chart below). The GF pays for most of the core functions provided by the City, including neighborhood services, public safety and infrastructure, and makes up less than half of the total annual budget.

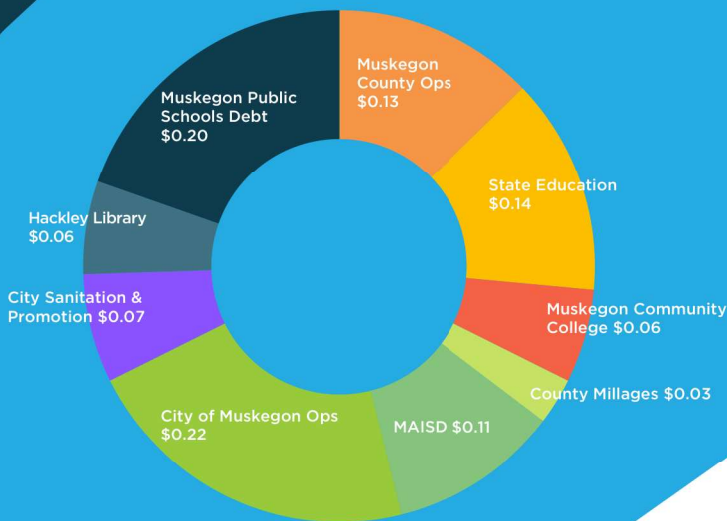
General Fund Budget Data Per Resident

(Based on 2020 census population of 38,318)

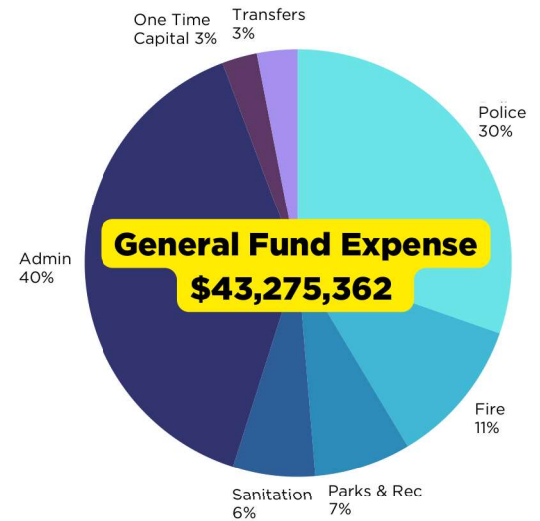


YOUR \$1 PROPERTY TAX BREAKDOWN

On a homesteaded property, taxes are split between multiple funds to enhance operations. See how a dollar of property taxes are spent below.

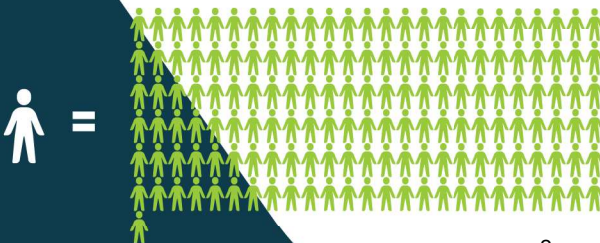


Tax revenues fund 47% of the city's total GF budget for the 2024/25 fiscal year.



The general fund accounts for 40% of city-wide expenditures.

One City Employee For Every 151 Residents



i While the GF accounts for a large part of the city's budget other funds assist in keeping city operations moving. Some of these funds include water and road funds. You can view the full budget and amendments online at mkgcity.com/budget or scan the QR code.





FY 2024-25 BUDGET MESSAGE

(updated)

June 17, 2024

Honorable Mayor, Commissioners, and Members of the Muskegon Community,

Enclosed is the proposed 2024-25 Budget for the City of Muskegon. Our goal has been to incorporate the City Commission's ongoing long- and short-term goals in balance with fiscal sustainability. No significant changes have occurred to the city's departmental structure this year. We have made minor adjustments to DPW's staffing levels and the Income Tax/Treasurer's office.

This budget is designed to benefit the Muskegon community by maintaining current services and investing in capital projects on public property. These include continued updates at City Hall, which will enhance the efficiency of our operations, investing in our City's IT infrastructure to improve digital security, and making needed updates at Hartshorn Marina and various Parks throughout the City to enhance recreational opportunities.

As noted last year, budgets can be cumbersome and opaque. This year, staff worked diligently to continue transforming our budget to be more streamlined, transparent, and understandable. This year, we included historical information presented in graphic form to provide a quick snapshot of the City's budgetary history and help illustrate the rationale behind certain budget assumptions for FY 2024-25.

Although this Budget Message comes from Finance Director Kenneth Grant and City Manager Jonathan Seyferth, many team members contributed. Deputy Finance Director Jessica Rabe and Financial Manager Hayden Nickell are key in preparing the city's budget. City Treasurer Sarah Wilson and Income Tax Administrator Peggy Straley are crucial in providing revenue numbers. Deputy City Manager LeighAnn Mikesell works all year to coordinate capital project information and heads up a team that reviews and prioritizes capital projects across all funds. All department and division heads work within the budget numbers provided to them. This is truly a team effort across the city.

At the outset, I want to note that we asked the team to incorporate a 5% reduction in discretionary spending for FY2024-25 as compared to our current fiscal year (this does not include personnel costs, so most departments' overall budgets are not seeing a decrease). The team responded accordingly, and we produced a **structurally sound budget** (staffing and ongoing expenses are covered by revenues with a bit of a buffer). The capital expenditures we're recommending for this coming year are all items that will support the team, invest in assets for the community, and provide for increased IT security. These one-time projects (outlined later in the budget message) will be paid out of the city's fund balance (savings account).

REVENUES

Income and Property Taxes

The city's general property tax rate will be subject to a Headlee Rollback this year. For the tax year 2023, the priority tax rate was 9.788 mills (our charter maximum millage rate is 10 mills). For 2024, our property tax rate will be rolled back to 9.6127 mills. The Headlee rollback will also impact our other two millages, including the Sanitation Millage, which will be reduced from 2.9364 mills to 2.8838 mills. (To learn more about the Headlee Rollback Amendment, follow this [link to this short MSU Extension Article from 2016](#)).

The income tax rate will remain unchanged at 1% for residents and 0.5% for non-residents who work in the city.

Despite the Headlee Rollback, property tax collections are up slightly for FY 2024-25. The proposed budget estimates \$7,097,926 in general government property taxes (about a \$380,000 increase over last year). Income tax receipts for 2024-25 will continue to grow, and the department is projected to collect \$12,750,000. This is about a \$250,000 increase over where we're projected to end FY 2023-24. In the original FY 2023-24 budget, we projected income tax revenues to be about \$11,250,000, but income tax revenues have overperformed expectations. However, based on our current level of compliance (which has increased significantly because of the efforts of the Income Tax Department), we're not anticipating as large an increase in Income Tax revenues for this coming fiscal year. We will continue to monitor this revenue stream each quarter and determine if adjustments need to be made as we move through FY 2024-25.

Other Major General Fund Revenue Notes

The proposed budget identifies \$41,900,298 in total General Fund Revenues. This is an increase from FY 2023-24 but a decrease from the FY 2022-23 budget, which had more than \$44 million in revenues (more than \$4.2 million of these dollars were from ARPA expenditures).

General Fund Revenues are stable, and the City provides adequate funding to meet the operational needs within General Fund accounts. Although we propose a budget using fund reserves this year, the budget is structurally sound. The City could cut one-time capital expenses and discretionary transfers to other funds and be comfortably in the black without impacting staffing or general day-to-day operations. This is why Finance Director Grant and City Manager Seyferth are comfortable proposing using savings for these discretionary expenses.

For ease of review, staff has broken General Fund Revenues into several categories, as shown in Table 1 on the following page. Chart 1, on page 4, has a pie chart breakdown of the General Fund Revenues. FY 2022-23 changes are based on the amended budget as of March 31, 2024, not the FY 2023-24 budget adopted in June 2023.

Table 1 – General Fund Revenues, Category Breakdown

Revenue Category	Projected FY 2024-25 Revenues	Change from FY 2023-24*
Property Taxes	\$7,097,926	5.66%
Income Taxes	\$12,750,000	2.00%
Marijuana Taxes	\$654,000	(0.15%)
State Revenues	\$6,550,382	4.49%
Fees	\$5,416,159	2.59%
All Building Permits	\$1,538,250	5.65%
Beach Parking	\$860,000	7.50%
Public Safety Revenues	\$619,600	(18.76%)
Transfers In	\$388,374	(9.68%)
Other	\$3,890,799	(1.30%)
Indirect Costs Allocations	\$2,134,808	22.11%
Unspent Revenues	\$1,375,064	(5.79%)
Total	\$43,275,362	

*This change is based on amended budgets as of March 31, 2024

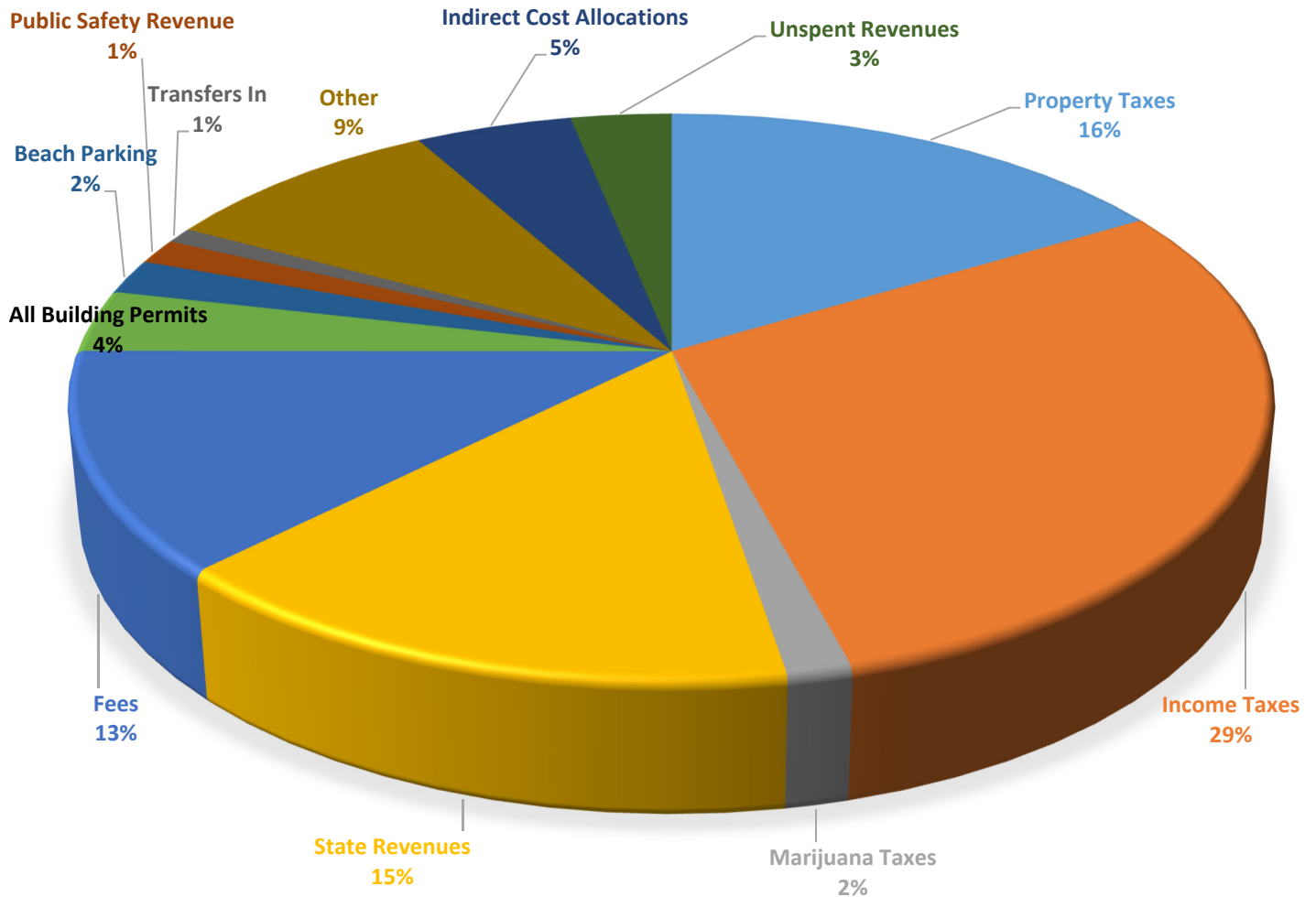
Many revenue categories are self-explanatory and only include one revenue source: property & income taxes, for example. Other categories include multiple revenue lines that are similar in nature and may require some additional explanation. For example, fees include anything where a resident or customer pays a fee to the city for a service. One specific line in the general fee category is the Sanitation fee, projected to bring in \$2,113,659. Other fees include rental property registration, business licenses, tax collection fees, and stormwater fees (to name a few).

Revenues classified under “other” include special assessments, federal grants, and election reimbursement (this is not an exhaustive list).

Indirect Cost Allocations are monies paid to the General Fund from other city funds for services the General Fund provides, such as the audit.

Unspent Revenues are dollars the city earned in previous fiscal years but did not spend. These dollars sit in the city’s cash reserves. Unspent revenues are not used to cover ongoing or staffing costs but only for one-time projects.

Chart 1 – General Fund Revenues, percentage breakdown



EXPENSES

Major General Fund Expenses

The proposed budget identifies \$43,275,362 in General Fund expenses, many of which are personnel-related. The City of Muskegon is a service provider, and service provider costs are inherently dominated by personnel-related expenses. Personnel costs generally consist of employee salaries and benefits. The FY 2024-25 budget includes **\$35,912,809** in salary and benefit costs. Of those costs, **\$25,160,474** are directly accounted for in the General Fund, while the remainder are in the city’s other funds. Employee salaries and benefits comprise **58%** of the city’s proposed General Fund expenditures. This is a 1% increase in the salary and benefits ratio from the previous fiscal year, which stood at approximately 57% of General Fund Expenditures.

The city also engages several contractual service providers to provide various services to our community. **\$12,146,518** is dedicated to contractual service providers in the proposed General Fund budget. The city’s largest General Fund service providers include Muskegon County, SAFEbuilt Inspection Services, and Parmenter Law. Collectively, these agencies provide the city with human resources services, assessing services, building code permitting and enforcement services, and general legal counseling.

Review of the General Fund can also be understood based on functional categories, such as police, fire, parks and administration.

TABLE 2 – GENERAL FUND EXPENSES, CATEGORY BREAKDOWN

Expense Category	Projected FY 2024-25 Expenses
Police	\$13,132,001
Fire	\$4,781,990
Parks & Rec	\$3,153,371
Sanitation	\$2,685,195
Administration	\$17,050,130
One time Capital	\$1,145,675
Transfers to Other Funds	\$1,327,000
Total	\$43,275,362

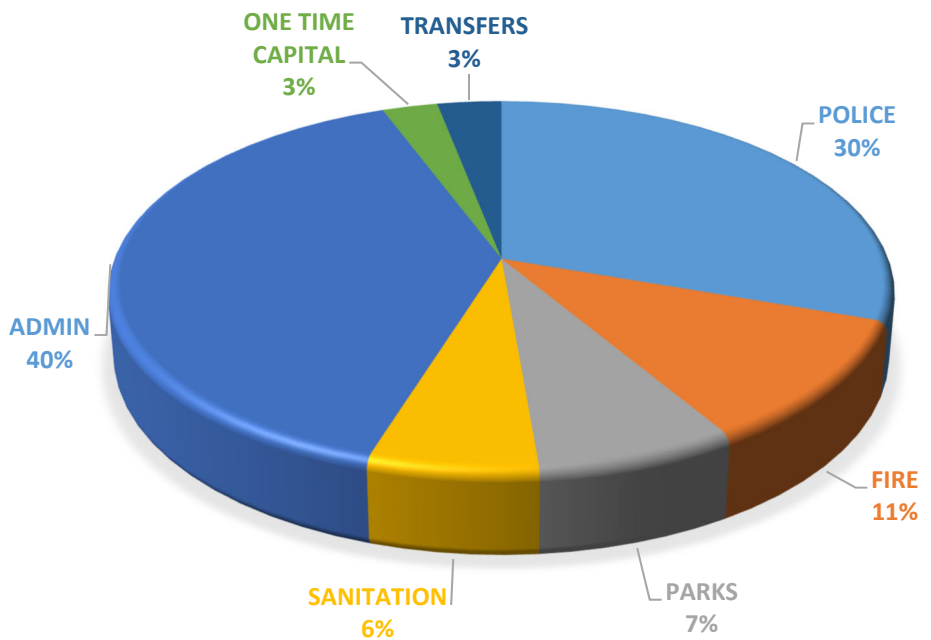
From a structural standpoint, there are no major changes between Expense Categories from FY 2023-24 to FY 2024-25. Parks & Rec is entering its second full fiscal year as a standalone department and will see a modest increase in overall spending. The budget number reflected in the General Fund expenditures does not include ARPA investment dollars, the balance of which has been dedicated to park upgrades and will occur through this coming fiscal year and the first half of the following fiscal year. Federal regulations say all ARPA dollars must be spent by December 31, 2026.

General Fund Budget Note:

In the General Fund Budget, one-time capital is budgeted at \$1,145,675. This makes up most of the \$1,400,064 of unspent revenues that staff recommends taking advantage of next fiscal year. The General Fund is also subsidizing operations at Hartshorn Marina (\$300,000), Trinity Health Arena (\$420,000), the LDFA (\$200,000), and Engineering Services (\$400,000). The fund transfers for Hartshorn Marina and Trinity Health do include one-time capital. This is being pointed out to show that the \$1,400,064 is not subsidizing staff or operational costs in the general fund and is only intended to cover one-time expenses.

(Unspent revenues are dollars received in previous fiscal years that were not spent.)

CHART 2 - GENERAL FUND EXPENSES, PERCENT BREAKDOWN



Pension and Other Post-Employment Benefits

(The following has been noted in the last several budgets, but the information is still relevant and should continue to be pointed out to Commissioners and the community.)

While employee wages are the most expensive portion of the General Fund's salary and benefit costs, employee fringe benefit costs are also significant. In particular, benefits related to retired/former employees have proven very costly. For many years, city employees accrued retirement benefits - pensions, healthcare, and life insurance - which they could access after successfully separating from the city's employment. As those benefits accrued, the city's management used licensed actuarial accounting firms to annually determine the appropriate investment levels to fund those accrued employment benefits fully. Unfortunately, the actuarially determined cost estimates associated with these pension and healthcare benefits have recently proven to be understated in Muskegon and much of Michigan. As such, over the past eight fiscal years, contributions to the pension and retiree healthcare funds have grown significantly. The significant growth in cost/contributions is specifically meant to make up for what appears to be many years of insufficient investments made at the advice of the city's pension actuary. Staff worked with MERS to smooth out our defined benefit costs over the next decade and reduce the extremely high costs expected in the next 5 or 6 years. We believe we are near (or at) the top of our pension obligations this fiscal year and that in 3 or 4 years, those obligations will begin to diminish.

City staff has worked diligently over the past decade to reduce the long-term cost of retirement-related benefits. Both our pension system and our retiree healthcare system are closed to new hires. The pension system has been closed for more than 15 years, while the retiree healthcare system has been closed to new hires for more than a decade. Additionally, management and labor groups have worked to reduce pension costs for active employees by implementing benefit changes that shrink actual pension payments to retired employees.

Miscellaneous Budget Highlights

- The city's various tax-capture funds continue to operate as they have in recent fiscal years. The Smart Zone continues to be a problem for the General Fund, as the tax capture is insufficient to meet the fund's debt obligations. The last debt payment is due in 2025, and construction of the Harbor 31 development continues to move forward. When this debt is paid off, some additional flexibility will be returned to the general fund budget.

Each of the city's Brownfield Capture areas are performing as expected, with the Terrace Point brownfield greatly exceeding original tax capture estimates.

- Major and Local Street Funds have several large-scale projects planned for construction, including Edgewater and Millard in the Bluffton area (which began this fiscal year). Under the direction of Public Works Director Dan VanderHeide, the city plans several local road projects in FY 2023-24,

including New Street in the Sheldon Park Neighborhood and Second Street from Muskegon Ave. to Huston in the Nelson Neighborhood. Although it is exciting to be investing in local streets, there are many other local streets in our network that will need to be addressed at some point in the future. The staff is aware of the Commission's desire to see more work done on local streets, and we are working to determine if additional funds can be transferred from Major to Local Streets funds. Those fund transfers are governed by state regulation, where the City receives most of its street funding.

The city had intended to reconstruct Southern Ave. from Seaway Drive to Lakeshore Dr. in the Nims Neighborhood in 2024. However, bid prices were significantly higher than budgeted (which had already been increased from an original estimate). Staff had talked with contractors and are likely recommending rebidding later with a broader window on when the project can be completed, with the hope that this will result in more competitive bids for this critical project.

- The Downtown Development Authority's tax capture realized a significant increase in Tax Increment Financing Revenues (TIF) in FY 2023-24, going from just over \$400,000 in FY 2022-23 to \$481,000 this fiscal year (FY 2023-24). Staff is projecting a revenue increase to about \$510,000 in FY 2024-25. These increases in the DDA's budget are well timed as FY 2024-25 is the first full fiscal year where the DDA will be fully responsible for all expenses formally handled by the now disbanded Downtown BID; this includes landscaping and snow removal in the Downtown. Downtown Landscaping is contracted to Barry's Greenhouse of Muskegon. In addition to picking up BID expenses, the DDA has also agreed to cover the costs of seasonal DPW working to pick up downtown trash and general maintenance. These costs were originally borne by revenue from the Downtown Social District. However, Social District revenue continues to decline, and we're working to reimagine what support of the Social District will look like in the future.

The city is also anticipating additional development in the Downtown Core in Fiscal Year 2024-25, with the second phase of Lakeview Lofts scheduled to begin construction in the fall of 2024. This new activity should have an additional positive impact on the DDA's tax capture in future years.

- The Marina and Launch Ramp Fund will continue to operate at approximately half capacity after losing the center tee-dock at Hartshorn Marina. All available slips will be filled; however, the loss of approximately 50 slips will ensure that the marina continues to operate at a loss. We continue to explore options for the site and are under MDNR obligation to provide municipal marina service through 2024 based on a previous grant.

In February 2024, the management agreement with Harbor West to manage Hartshorn Marina expired, and the city chose to reassume direct management of the marina. With the city retaking direct management, staff will begin exploring opportunities to apply for grants to help offset the cost of updates at the marina. Staff is also working to reimagine what the park half of Hartshorn could be in the future with input from the community and park/marina users.

- The Water Fund was again highlighted as a concern in the [City's 2023 audit](#) (p 42). Despite multiple years of modest rate increases, the water fund is still operating at a loss and ended FY 2022-23 about \$2 million in debt. Much of this loss is related to the debt the system has taken on to complete improvements at the water filtration plant and replace water mains and residential service

connections. These capital investments are needed to keep pace with the required lead service line replacement mandated by the State of Michigan. Additionally, the state’s revolving loan fund forgives portions of the investments made by cities using the program. So, despite the operating loss, investing in these programs is still a good use of funds. With that in mind, more than \$1.9 million in capital investments are planned for FY 2024-25; nearly \$33 million in capital improvements have been completed in the past four budget years.

To close the operating loss, staff recommends reducing the capital investments for FY 2024-25 by about \$1.4 million compared to FY 2023-24. Staff has also recommended, and the Commission has approved, a 10% rate increase for all domestic and wholesale customers. This rate increase will go into effect in July 2024. The staff has also communicated to the City Commission that we will return

Table 3 – Water Fund Revenues and Expenses

FY 2024-25 Revenues	\$17,491,505
FY 2024-25 Expenses	\$16,863,614
FY 2024-25 Balance	\$627,891

in the next two fiscal years with recommendations to increase rates as it is the city’s long-term objective to grow the Water Fund’s cash reserves (net position) to a balance equal to six-months of reserve (equal to about \$6.5 million in cash reserves). It will take several years to fully reach this goal with multiple adjustments to the rates.

The city appreciates and understands that rate adjustments can be hard for customers to absorb. With this in mind, Director VanderHeide and his staff, with the assistance of Prein & Newhof, has applied for and been awarded an [EGLE Water Affordability & Planning Grant](#). Working with Prein & Newhof, the city will review the types of programs that have been successful in other communities and identify what may work for the City of Muskegon. The city intends to develop a sustainable program that can be supported by the City Commission and the public.

- The Sewer Fund had struggled over that past decade, as several large-volume employers have ceased operations in the city, and infiltration into sewer lines along the lakeshore resulted in treating substantial amounts of unmetered flow. Rates have increased in seven of the past 10 fiscal years, including a 20% increase in January 2021. The City Commission adopted a deficit elimination plan, as required by the State in 2021 & 2022. The structural deficit has been eliminated, and the sewer fund is projected to continue carrying a positive net position going into the next fiscal year. (Please visit p. 42 of the 2023 audit, linked above, for more information on the state of the sewer fund.)

Table 4 – Sewer Fund Revenues and Expenses

FY 2024-25 Revenues	\$10,689,455
FY 2024-25 Expenses	\$9,590,967
FY 2024-25 Balance	\$1,098,488

Like the Water Fund, the Sewer Fund should also carry a minimum of six months of operating revenue in case of an emergency.

The city anticipates that Muskegon County will increase its sewer rates to cover treatment and infrastructure upgrade costs. However, because of the sewer fund's relatively healthy budget position, the city does not anticipate having to pass those increased costs on to residents and businesses in the City of Muskegon at this time. However, it will increase the time it takes us to reach the recommended six months of operating revenue and could result in rate increases in the future.

- The Equipment Fund is an internal service fund that owns/maintains most of the city’s equipment (cars, trucks, machinery, etc.). The fund will expend \$1,265,000 in capital purchases in FY 2024-25.
- The Public Improvement Fund will continue functioning as the city’s capital projects fund. The fund sits outside the General Fund and cannot be used for staffing or general fund programming purposes. Staff plans to expend \$1,450,000 on various capital improvements, including park improvements, updates/repairs to public facilities, and land purchases.

Table 5 – Public Improvement Fund Expenses

Item	Cost
PM South Restroom Building	\$400,000
Nelson House Move	\$200,000
880 First Street Demo	\$500,000
ADA Compliance Program	\$50,000
First Floor City Hall PD Buildout	\$300,000
Total	\$1,450,000

It should be noted that the first two items listed in the public improvement budget are carryovers from FY 2023-24. Also, the PM South Restroom project costs more than the \$400,000 that the city has committed. The total project cost, \$700,000, will be supplemented with a grant from the State of Michigan worth \$300,000.

CITY COMMISSION PRIORITIES:

In January 2024 the City Commission met to review the 5-year Goal List and selected four (4) Key Focus Areas for city staff to work into the budget in FY 2024-25 and prioritize working on in this coming fiscal year. Those focus areas are:

1. Work to continue the development of attainable house units and increase the rate of homeownership
2. Partner with organizations focused on reducing poverty
3. Increase revenues
4. TIE - Community Communication/Parks & Recreation Services

Attainable Housing & Homeownership

Development Services has successfully continued the city’s pioneering infill housing program. To date, houses funded by the city have largely flowed through ARPA dollars allocated to the city. The current phase of the infill housing program will largely wrap up in the summer of 2024.

Development Services Director Jake Eckholm and his team are working on a proposal for the next phase of the infill housing program that they will bring to the City Commission in the first or second quarter of FY 2024-25. This phase will likely have some external funding source (in addition to brownfield capture) and be set up in a new housing development fund outside the General Fund and the Public Improvement Fund.

Partner with Organizations Focused on Reducing Poverty

Deputy Manager Mikesell has been leading a workgroup that examines how other communities have addressed poverty and unhoused community members. Specifically, she’s been meeting virtually with

team members from the City of Vancouver, Washington, to learn about that city’s journey to provide services to all members of its community successfully. It’s our objective to learn from these other communities and find paths forward for success in this space for Muskegon. This will be a longer endeavor, but we hope to put pieces into place this fiscal year and carry that forward into future fiscal years.

Increase Revenues

The administration proposes a few staffing changes to help meet this goal. As pointed out in this budget message, the city’s income tax revenues continue to climb. To help meet the increased demands in this area and hopefully realize additional revenue, the administration has changed a job share position between the Income Tax Office and the Treasurer’s Office to full-time in the Income Tax Office. We will also take the part-time position in the Treasurer’s office full-time. This will result in a net increase of one additional team member but will help to realize additional efficiencies and revenues between the two offices. It is estimated that the costs of the full-time position in the Income Tax Office will be more than offset by additional revenues the position will generate.

The administration also has allocated funds to contract with a grants coordinator. The objective of this position will be to take advantage of the many federal and state grants currently available to cities like Muskegon as part of current state and federal funding legislation. We hope this position's additional revenue will help offset some of our capital costs in the current and future fiscal years. If this position proves successful, we will consider making it a full-time position in future fiscal years.

Community Communication

Under the direction of Community Engagement Manager Deborah Santiago-Sweet, the city greatly increased its communication efforts throughout the community, with printed newsletters being sent to every address twice per year and several monthly e-newsletters. In FY 2024-25, this trend will continue with other communication initiatives. These initiatives will be supported by a reimagined position in the City’s Engagement/Communications Department with the establishment of a Content Creator position. This is possible following a team member's retirement in the same department. Although this will not result in a net increase in our overall staffing, it will allow us to achieve additional flexibility and efficiency in our communication efforts with the public. Additionally, this change in position will allow us to bring much of the design aspects of our communication efforts in-house.

In addition to written communication efforts, staff will ask the Commission to approve a citywide Community Engagement Handbook, providing common language and understanding regarding community engagement efforts.



Sample of the city of Muskegon’s communication tools

Parks & Recreation

Table 6 – Total Parks & Rec Expenditures Across All Funds

Fund	Department	FY 2024-25 Allocation	Change
General	Recreation (depts. 751 & 755)	\$358,610	5.3%
General	McGraft Park	\$140,248	19.2%
General	Park Maintenance	\$2,618,013	(0.5%)
General	Forestry	\$36,500	30%
General Fund Dollars to Parks & Rec		\$3,153,371	1.1%
Federal Grants	ARPA	\$2,210,000	
CDBG	CNS	\$20,000	
Public Improvement	Capital Projects	\$400,000	
State Grants	Spark & DNR Trust Fund	\$550,000	
Other Grants	Howmet Corp.	\$50,000	
Grants & Non-General Fund Dollars		\$3,230,000	
Total dollars allocated to Parks & Rec		\$6,383,371	34%

The reestablished Parks & Rec department is coming off its first full year of operations. In FY 2023-24, park investments reached new heights not seen in the City of Muskegon in decades. This includes installing new playground equipment at parks across the city, re-establishing a baseball field at McCrea Park, and installing beach stairs at Kruse Park Dog Beach (to mention a few successes). These investments will continue into the new fiscal

year with heavy public engagement to help inform city staff decisions about parks and infrastructure.

In addition to park infrastructure investments, the Parks and Rec Department will reestablish the city's Parks Ranger program in the Summer of 2024. These will be seasonal positions focused specifically on city parks. Parks and Rec Director Kyle Karczewski and his time will also reestablish some summer sports clubs/camps to grow those programs and complement what our partner organizations around the community are already doing.

General fund support to Parks & Rec is seeing a modest increase in spending of about 1.1% from FY 2023-24 to FY 2024-25. The city will also benefit from several state grants, including the Spark Grant for the downtown splash pad and a DNR Trust Fund Grant for the Pere Marquette South Bathroom.

Total investments in the park system are increasing by 34% in FY 2024-25. The largest chunk of this increase relates to ARPA dollar investments in park equipment/facilities, \$2.2 million in FY 2024-25, as well as grants from state and federal sources and private sector donations. It is anticipated that in FY 2025-26, we'll spend the balance of our ARPA dollars (all ARPA dollars must be spent by December 31, 2026) and that in FY 2026-27, Parks & Rec will see a significant DECREASE in spending as the federal ARPA dollars will be expended.

OTHER NOTES

Opportunities

With the completion of the city's master plan in the past year, we sit at a unique position in our history to take full advantage of building a constructive dialog with community members who own lakefront property to develop a truly accessible Muskegon Lake waterfront for our whole community. Although in the early stages, the visionary property owners at the table looking at this opportunity can ensure Muskegon can invest in and grow its historical port operations in addition to ensuring high-quality public access from the far east end of Muskegon Lake to the west.

Challenges

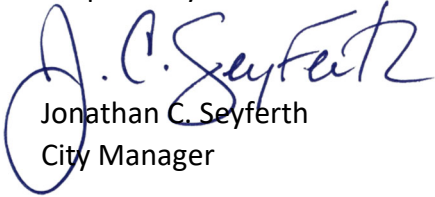
As pointed out in past budget messages, recruitment and retention of public safety personnel will again be front and center in the coming year as we compete with other municipalities for a smaller and smaller pool of candidates. Public Safety Director Tim Kozal and his team are working on ways to make Muskegon an attractive option for public safety professionals—this is beyond pay benefits.

Conclusion


Muskegon's finances are expected to remain healthy. Our current fiscal position results from the administration's strong long-term fiscal management (going back decades) and oversight of the Finance Department in concert with the policies adopted by the City Commission.

With the hard work of staff throughout the city, we continue to be well-positioned as a leader in community development, urban revitalization, and tourism over the coming years as long as we continue to focus on growing our population and tax base in sustainable, resilient, and equitable ways. This proposed budget is important in building a strong, vibrant, inclusive city that offers residents the best quality of life.

Respectfully Submitted



Jonathan C. Seyferth
City Manager



Kenneth D. Grant
Finance Director

BUDGET FAQs

1. What is the budget?

The budget is the financial plan for the city of Muskegon. It details planned operating and capital expenditures. The budget document includes the appropriated/proposed expenditures for a given year and the projected means of funding them. In addition, a long-range financial plan is developed using the prior year's budget as the starting point. The budget document serves as a policy instrument, financial planning tool, operations guide, and communications device.

2. Why is it called a “Green Bar Budget”?

The software program (BS&A) prints the budget with green bars between lines, so the term “Green Bar Budget” stuck over time.

3. What are the multi-digit codes on the left of each budget page?

Each budget category has a corresponding budget code, generally nine (9) digits long. The first three digits indicate the fund, the second set of three digits indicates the department, and the third set identifies the account. For example, 101-215-750 would be General Fund, City Clerk’s Office (department), and then Capital Outlays.

4. Is there a way to easily tell the difference between revenue and expense lines?

Yes! If the department code is 000 (second set of digits), that is a revenue line. Revenues are also presented at the beginning of each fund.

5. What do some revenue lines have 15 digits rather than the standard nine (9)?

Fifteen-digit codes represent a specific project that falls under a specific account.

6. What information am I looking at in the four (4) budget columns on the Green Bar Budget?

Looking at those columns from left to right, you will see the most recently completed and audited fiscal year (in this case, FY 2022-23). This represents the total revenue or the amount of money spent from that line item.

The next column to the left says “Amended Budget” for the current fiscal year. Generally, this amended budget is based on the 3rd Quarter forecast in late April. This is how much the City Commission has authorized staff to spend in this budgeted account. From left to right, the third

column is the activity in each account year to date. In this case, it is for activity through May 28, 2024. The last column represents the budget recommendation the staff is making to the commission for the upcoming fiscal year.

This information can help provide the City Commission and the public with a snapshot of where we were with our most recently audited numbers, the current approved (amended) budget, the current activity level, and next year's recommendation. It's a three-year snapshot of our budget on an account-to-account basis.

7. How does the staff prepare the budget recommendations for the Commission? What's the team's process before presenting them to the Commission and the public?

The city's fiscal year is July 1 through June 30. The budget is developed and considered between January and June. Monitoring and adjustment of the budget occur throughout the year. The following is a typical calendar.

January:

- Special City Commission, fiscal year priorities

January – February:

- Review/prioritization of capital project plans (capital projects come from multiple funds across the organization, and some are supported by multiple funds).

March – April:

- Revenue Estimation (Finance & Administration Division/Manager's Office)
- Special Commission Meeting, Revenue Estimation
- Fixed costs added to the budget
- Senior staff has discussions regarding budget priorities
- Department heads are provided with a budget number to allocate as they see fit into their various accounts and provided with context on the current budget situation, including any significant changes

May:

- Budget meetings with each Division & Department Head to discuss budget requests
- Budget Presentation

June:

- Budget Public Hearing & Adoption

Throughout this process, the City's senior staff is kept up-to-date on where things stand with the budget and budget priorities. Management also works to keep the commission up-to-date on changes in the budget environment.

The administration aims to present the budget in bite-sized pieces over several meetings to allow the Commission and the public time to understand the budget environment and the logic

behind budget recommendations. The staff's goal is to adopt the budget at the first meeting in June. Budgets must be adopted by June 30 as the new Fiscal Year starts July 1.

8. Does anyone other than the Commission and staff have involvement/input into the budget?

Yes! Multiple boards and committees, including The Downtown Development Authority (DDA), the Citizens District Council (CDC), the Lakeside Business Improvement District, the Muskegon County Wastewater Users Group, and the City of Muskegon Parks and Rec Board, provide input and recommendations to the budget.

SUMMARY INFORMATION

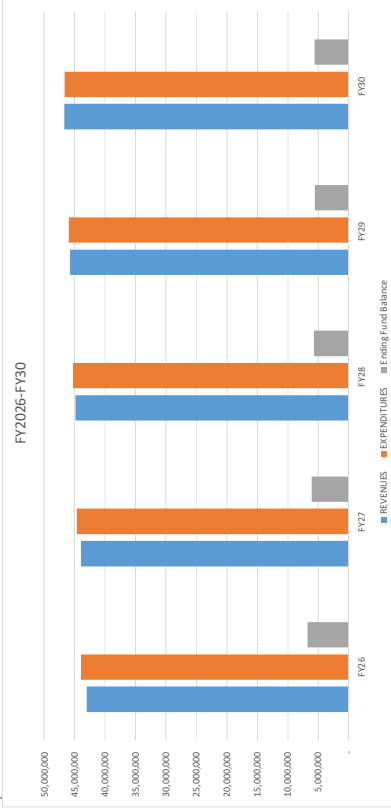
**City of Muskegon
2024-25 Budget Summary
Summary of Budgeted Funds**

Fund Name	Projected Beginning Fund Balance/Working Capital As of 05/31/2024	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance/Working Capital	Increase (Decrease) Fund Balance/Working Capital
1 General	\$ 8,324,857	\$ 41,900,298	\$ 43,275,362	\$ 6,949,793	\$ (1,375,064)
2 Budget Stabilization Fund	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000	\$ -
3 Major Streets	5,163,820	6,216,830	8,715,710	2,664,940	(2,498,880)
4 Local Streets	145,038	3,785,000	3,829,020	101,018	(44,020)
5 Farmers Market & Kitchen 242	98,418	680,300	680,221	98,497	79
6 Mercy Health Arena	(406,081)	2,383,500	2,370,333	(392,914)	13,167
7 Criminal Forfeitures Fund	21,880	1,100	-	22,980	1,100
8 Tree Replacement Fund	15,541	7,500	7,500	15,541	-
9 Brownfield Authority Fund (Scattered Housing)	37,041	154,171	-	191,212	154,171
10 Brownfield Authority Fund (Pigeon Hill)	1,783	18,147	18,147	1,783	-
11 Brownfield Authority Fund (Betten)	(159,864)	179,373	3,760	15,749	175,613
12 Brownfield Authority Fund (Former Mall)	102,847	288,374	288,374	102,847	-
13 Brownfield Authority Fund (Sweetwater)	4,075	72,287	72,287	4,075	-
14 Brownfield Authority Fund (Harbor West)	(576,865)	13,789	-	(563,076)	13,789
15 Brownfield Authority Fund (Adeilade Pointe)	2,734	54,404	-	57,138	54,404
16 Tax Increment Finance Authority Fund	34,651	50,144	50,000	34,795	144
17 Lakeside Corridor Improvement Authority	29,726	30,594	30,594	29,726	-
18 Downtown Development Authority Debt Fund	523,032	1,046,844	809,481	760,395	237,363
19 Terrace Point	34,706	455,280	455,280	34,706	-
20 Local Development Finance Authority III Fund (SZ)	217,558	306,433	182,848	341,143	123,585
21 Public Improvement	263,843	2,830,825	2,259,000	835,668	571,825
22 Convention Center	99,325	950,400	915,500	134,225	34,900
23 State Grants	(1,143,477)	1,550,000	1,550,000	(1,143,477)	-
24 Marina & Launch Ramp	825,989	575,000	665,426	735,563	(90,426)
25 Public Service Building	196,015	2,302,000	2,638,847	(140,832)	(336,847)
26 Engineering Services	(39,762)	1,030,000	983,010	7,228	46,990
27 Equipment	3,498,494	3,912,922	4,212,992	3,198,424	(300,070)
28 General Insurance	721,717	6,306,018	6,422,053	605,682	(116,035)
29 Sewer	26,363,975	10,689,455	9,590,967	27,462,463	1,098,488
30 Water	31,451,774	17,491,505	16,863,614	32,079,665	627,891
Total All Budgeted Funds	\$ 77,652,790	\$ 105,282,493	\$ 106,890,326	\$ 76,044,957	\$ (1,607,833)

Five Year Fiscal Forecast City of Muskegon - General Fund

REVENUES	FY25 Proposed Budget	Estimated Annual Percentage Change				
		Year 1	Year 2	Year 3	Year 4	Year 5
Property Taxes	\$ 9,211,585	3%	3%	2%	2%	2%
State Revenue Sharing	\$ 5,650,382	2%	2%	2%	2%	2%
Income Tax	\$ 12,750,000	3%	3%	3%	3%	3%
Fines & Fees	\$ 1,305,760	1%	1%	1%	1%	1%
Licenses & Permits	\$ 2,781,250	5%	2%	2%	2%	2%
Interest Income	\$ 450,000	0%	0%	0%	0%	0%
Grant Revenues	\$ 906,294	0%	0%	0%	0%	0%
Other Revenues	\$ 8,845,027	2%	1%	1%	1%	1%

	FY26 Estimate	FY27 Estimate	FY28 Estimate	FY29 Estimate	FY30 Estimate
REVENUES					
Property Taxes	\$ 9,487,933	\$ 9,772,571	\$ 9,968,022	\$ 10,167,382	\$ 10,370,730
State Revenue Sharing	\$ 5,763,390	\$ 5,678,657	\$ 5,996,231	\$ 6,116,155	\$ 6,238,478
Income Tax	\$ 13,132,500	\$ 13,526,475	\$ 13,932,269	\$ 14,350,237	\$ 14,780,744
Fines & Fees	\$ 1,318,838	\$ 1,332,006	\$ 1,345,326	\$ 1,358,779	\$ 1,372,367
Licenses & Permits	\$ 2,920,313	\$ 2,978,719	\$ 3,038,293	\$ 3,099,059	\$ 3,161,040
Interest Income	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Grant Revenues	\$ 906,294	\$ 906,294	\$ 906,294	\$ 906,294	\$ 906,294
Other Revenues	\$ 9,024,928	\$ 9,112,147	\$ 9,403,268	\$ 9,295,301	\$ 9,388,254
Total Revenues	\$ 43,001,174	\$ 43,956,868	\$ 44,839,703	\$ 45,743,208	\$ 46,676,908
EXPENDITURES					
Salaries & Benefits	\$ 25,663,683	\$ 26,176,957	\$ 26,700,496	\$ 27,234,506	\$ 27,779,196
Operating Supplies	\$ 924,007	\$ 933,247	\$ 933,247	\$ 942,580	\$ 942,580
Contractual Services	\$ 12,444,729	\$ 12,569,176	\$ 12,694,868	\$ 12,821,817	\$ 12,950,035
Other Expenditures	\$ 280,792	\$ 283,600	\$ 286,436	\$ 289,300	\$ 292,193
Special	\$ -	\$ -	\$ -	\$ -	\$ -
Property & Liability Insurance	\$ 757,500	\$ 765,075	\$ 772,726	\$ 780,453	\$ 788,258
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ 601,310	\$ 601,310	\$ 601,310	\$ 601,310	\$ 601,310
Debt Service	\$ 1,932,175	\$ 1,951,497	\$ 1,971,012	\$ 1,990,722	\$ 2,010,630
Transfers to Other Funds	\$ 1,327,000	\$ 1,327,000	\$ 1,260,650	\$ 1,260,650	\$ 1,260,650
Total Expenditures	\$ 43,931,197	\$ 44,607,863	\$ 45,220,746	\$ 45,921,338	\$ 46,624,851
Net Revenues (Expenditures)	\$ (930,023)	\$ (650,995)	\$ (381,043)	\$ (178,130)	\$ 52,056
Ending Fund Balance	\$ 6,767,434	\$ 6,116,439	\$ 5,735,397	\$ 5,557,266	\$ 5,609,323



Comments on Key Forecast Assumptions

Property Taxes - assumes property values will continue to grow as they have or the last couple of years.
State Shared Revenues - assumes slight growth as the state economy continues to move along.
Income Tax - assumes increases as job market is strong and the addition of downtown residential housing.
Salaries & Benefits - assumes very modest wage increases but growing increases in pension and retiree health care costs.
Capital Outlays - Overall Capital Outlays have flattened.

SUMMARY

The City currently has healthy general fund balance and budget stabilization reserve. State shared revenues seemed to have stabilized with slight growth. Our Property tax values have seen strong increases the last couple of years and we are seeing residential building growth especially in our downtown. On the expenditure side it is assumed that the mix of general fund operations remains stable. It is assumed that wage growth can be kept at modest levels; however, significant cost pressures are anticipated on pension and/or healthcare. With moderate growth in income tax and property taxes and modest increases in salaries and benefits we are forecasting a stable fund balance.

GENERAL FUND

CITY OF MUSKEGON
GENERAL FUND

HISTORICAL SUMMARY

<u>Year</u>	<u>Revenues & Transfers In</u>	<u>Expenditures & Transfers Out</u>	<u>Fund Balance at Year-End</u>
2009	24,105,019	24,850,082	1,638,663
2010*	16,142,764	11,742,973	6,038,454
2010-11	24,029,686	25,556,758	4,511,382
2011-12	24,126,111	23,617,448	5,020,045
2012-13	23,628,096	22,708,893	5,653,558
2013-14	23,960,758	23,818,219	5,796,097
2014-15	24,921,748	24,614,349	6,103,496
2015-16	30,760,149	30,532,336	6,331,309
2016-17	27,051,766	27,025,430	6,357,645
2017-18	28,729,919	28,395,998	6,691,566
2018-19	28,753,761	28,640,132	6,805,195
2019-20	29,653,448	30,256,788	6,201,855
2020-21	40,208,907	36,912,922	9,497,840
2021-22	41,314,192	41,750,660	9,061,372
2022-23	44,170,928	45,014,392	8,217,908
2023-24	40,560,251	42,019,813	6,758,346
		Budget Stabilization Fund Balance	\$ 1,800,000
			<u>\$ 8,558,346</u>

FUND BALANCE AT START OF YEAR

Fiscal 2024-25 Budget Summary

MEANS OF FINANCING:

Taxes	23,067,585	55.1%
Licenses and Permits	2,781,250	6.6%
Federal Grants	636,294	1.5%
State Grants	1,150,000	2.7%
State Shared Revenue	5,650,382	13.5%
Other Charges	6,643,153	15.9%
Fines and Fees	1,305,760	3.1%
Other Revenue	127,500	0.3%
Other Financing Sources	<u>538,374</u>	<u>1.3%</u>
	41,900,298	100.0%

ESTIMATED REQUIREMENTS:

Wages and Salaries	25,160,474	58.1%
Supplies	924,007	2.1%
Contractual Service	13,071,514	30.2%
Other Expenses	278,012	0.6%
Capital Outlay	601,310	1.4%
Other Financing Uses	<u>3,240,045</u>	<u>7.5%</u>
	43,275,362	100.0%

ESTIMATED FUND BALANCE AT END OF YEAR \$ 7,183,282

% OF ANNUAL EXPENDITURES 17%

OPERATING SURPLUS / (DEFICIT) \$ (1,375,064)

* Six-month transition period to new fiscal year

05/28/2024 BUDGET REPORT FOR CITY OF MUSKOGON
Calculations as of 06/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000					
TAXES & SPECIAL ASSESSMENTS					
101-000-402	PROPERTY TAX	6,235,604	6,717,474	5,973,433	7,097,926
101-000-432	IN LIEU OF TAX	135,550	132,000		132,000
101-000-436	PROPERTY TAX SANITATION	1,856,614	1,998,875	1,779,502	2,113,659
101-000-437	IFT/CFT TAX	242,192	155,000	144,451	155,000
101-000-438	INCOME TAX	11,957,105	12,500,000	11,481,616	12,750,000
101-000-439	MARIJUANA TAX	622,222	655,000	653,283	654,000
101-000-451	SPECIAL ASSESSMENTS	225,181	200,000	160,674	165,000
	TAXES & SPECIAL ASSESSMENTS	21,274,468	22,358,349	20,192,959	23,067,585
LICENSES & PERMITS					
101-000-476-004202	BUSINESS LICENSES & PERMITS	40,745	45,000	32,350	43,500
101-000-476-004217	SHORT TERM RENTALS	36,760	100,000	93,130	90,000
101-000-476-004642	LIEN LOOK UPS	15,785	12,500	9,363	15,000
101-000-477	CABLE TV LICENSES OR FEES	349,044	352,000	238,913	350,000
101-000-478	LIQUOR LICENSES & TAX REBATE	54,622	60,000	65,942	53,000
101-000-480-004207	CEMETERY-BURIAL PERMITS	68,240	60,000	58,120	60,000
101-000-480-004649	CEMETERY-MISC. INCOME	25,694	24,000	24,462	31,000
101-000-480-004657	COLUMBARIUM NICHE	900	900	1,800	
101-000-481	BUILDING PERMITS	1,395,235	1,000,000	829,853	1,050,000
101-000-482	ELECTRICAL PERMITS	210,651	200,000	159,513	210,000
101-000-483	PLUMBING PERMITS	113,789	110,000	111,068	120,750
101-000-484	HEATING PERMITS	159,145	146,000	111,821	157,500
101-000-485	DEVELOPMENT PERMIT FEE			870	
101-000-486	RENTAL PROPERTY REGISTRATION	451,265	405,000	397,300	410,000
101-000-487	TEMPORARY LIQUOR LICENSE	5,414	5,000	3,635	5,000
101-000-488	MARIJUANA FACILITIES LICENSE	141,337	175,000	150,000	150,000
101-000-495	VACANT BUILDING FEE	15,200	25,000	4,458	15,500
101-000-684-004800	MISC. & SUNDRY	152,736	90,000	80,526	20,000
101-000-684-302023	MISC FAIR HOUSING MONEY	201,500	153,800	153,800	
	LICENSES & PERMITS	3,438,062	2,964,200	2,526,924	2,781,250
FEDERAL GRANTS					
101-000-502	FEDERAL GRANTS	182,483	401,000	205,549	636,294

05/28/2024 BUDGET REPORT FOR CITY OF MUSKOGON
Calculations as of 06/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
FEDERAL GRANTS					
		182,483	401,000	205,549	636,294
STATE GRANTS					
101-000-540	STATE GRANTS	526,981	30,000	29,276	250,000
101-000-542	STATE REPLACEMENT REV FOR PPT	913,881	915,000	885,721	900,000
		1,440,862	945,000	914,997	1,150,000
STATE SHARED					
101-000-549	STATE CVTRS/EVIP PAYMENTS	1,267,702	1,343,644	887,388	1,450,382
101-000-574	STATE SALES TAX CONSTITUTIONAL	3,912,642	4,010,547	2,705,939	4,200,000
		5,180,344	5,354,191	3,593,327	5,650,382
CHARGES FOR SERVICE					
101-000-603	CITY SERVICE FOR ENTERPRISE FUNDS	530,519	530,519	442,099	557,045
101-000-604	TAX COLLECTION FEE	411,981	400,000	390,652	431,000
101-000-606-004604	GARBAGE COLLECTION	81,521	60,000	37,583	75,000
101-000-614-004617	REIMBURSEMENT INCOME	15,903	14,000	9,333	6,500
101-000-615-004615	POLICE DEPARTMENT INCOME	85,768	345,000	351,953	185,000
101-000-615-004648	FALSE ALARM FEES/POLICE	4,005	7,000	4,380	5,000
101-000-615-004806	BIKE/PROPERTY AUCTIONS-POLICE	1,100	3,000	2,575	1,100
101-000-616	FIRE PROTECTION-STATE PROP	99,233	99,647	99,647	100,000
101-000-617	ZONING & ENCROACHMENT FEES	14,563	17,300	12,460	15,000
101-000-618-004622	MISC. CLERK FEES	4,489	3,000	36,088	3,000
101-000-618-004634	PASSPORTS	68,415	75,000	73,325	80,000
101-000-620-004619	MISC. SALES AND SERVICES	25,943	20,000	16,157	20,000
101-000-620-004660	MISC RECREATION INCOME	9,803	95,000	47,930	68,000
101-000-626-004631	REIMBURSEMENT SCHOOL OFFICER	29,070	81,000	65,308	81,000
101-000-626-004659	CODE ENFORCEMENT LABOR	45,407	45,000	37,076	45,000
101-000-626-004666	SNOW PLOWING - DOWNTOWN BID	94,295	88,925	56,800	65,000
101-000-626-004672	SAFEBUILT LOT MOWING	3,088	5,000		
101-000-626-004676	SAFEBUILT - TRASH PICKUP	2,251	2,500	127	
101-000-629	REIMBURSEMENT ELECTIONS	29,999	25,000	161	25,000
101-000-630	INDIRECT COST ALLOCATION	1,587,749	1,748,335	1,456,946	2,134,808
101-000-631	PROCUREMENT CARD REBATE	68,691	66,000	65,099	70,000

05/28/2024 BUDGET REPORT FOR CITY OF MUSKEGON
Calculations as of 06/30/2024

GL NUMBER	2022-23	2023-24	2023-24	2023-24	2024-25
AND	ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	BUDGET
ACCOUNT CLASSIFICATION	DESCRIPTION	BUDGET	THRU 06/30/24	BUDGET	BUDGET
101-000-633	SPECIAL EVENTS REIMBURSEMENT	40,000	27,154	35,000	35,000
101-000-634	CEMETERY SALE OF LOTS	36,000	26,315	35,000	35,000
101-000-640	TAX ABATEMENT APPLICATION FEES	5,000	50	1,000	1,000
101-000-642-004654	FIRE RESPONSE FEE	7,000	500	2,500	2,500
101-000-643-004625	MISC. TREAS. FEES	40,000	17,356	50,000	50,000
101-000-643-004818	RECOVERY OF BAD DEBT	110			
101-000-647-004635	START UP CHARGE/REFUSE	7,755	6,325	7,500	7,500
101-000-647-004636	REFUSE BAG & BULK SALES	40,767	36,156	40,000	40,000
101-000-647-004638	MISC. SALES CHARGE/REFUSE	465,647	478,256	543,000	543,000
101-000-651	ADMINISTRATION FEES	310,000	258,333	325,500	325,500
101-000-652-004655	PAID PARKING - BEACH	841,843	585,399	860,000	860,000
101-000-659-004656	SITE PLAN REVIEW	7,400	5,200	8,500	8,500
101-000-659-004658	IMPOUND FEES	34,658	26,050	35,000	35,000
101-000-659-004679	CODE ENFORCEMENT ADMIN	29,141	24,413	30,000	30,000
101-000-667-004669	SMITH RYERSON	20,727	19,812	21,000	21,000
101-000-667-004670	PICNIC SHELTER	12,369	10,925	13,000	13,000
101-000-667-004671	MCGRAFT PARK	126,633	141,681	140,000	140,000
101-000-667-004673	RENTAL - CENTRAL DISPATCH	322,925	427,019	465,100	465,100
101-000-667-004674	RENTAL - CITY HALL	20,944	15,933	17,200	17,200
101-000-671	LEASE BILLBOARDS	4,400	4,400	4,400	4,400
101-000-681	DOWNTOWN SOCIAL DISTRICT	45,450	35,875	42,000	42,000
	CHARGES FOR SERVICE	5,659,763	5,352,851	6,643,153	6,643,153
	FINES & PENALTIES				
101-000-607-004759	STORM WATER FEES	24,000	6,000	10,000	10,000
101-000-608	COURT FEES	79,246	67,971	70,000	70,000
101-000-656	TRAFFIC FINES & FEES	174,945	174,409	200,000	200,000
101-000-657-004202	DELINQUENT FEES	3,000	2,530	22,000	22,000
101-000-657-004702	DELINQUENT FEES	20,473	27,981	20,000	20,000
101-000-657-004704	PENALTIES/INTEREST/FINES	18,142	18,883	20,000	20,000
101-000-657-004706	LATE FEE ON INVOICES OVER 45 DAYS	3,571	1,589	4,000	4,000
101-000-657-004708	LATE FEE ON RENTAL REGISTRATION	32,565	29,490	30,000	30,000
101-000-657-004751	CIVIL INFRACTIONS	18,875	8,545	10,000	10,000
101-000-657-004802	REIMB:DEMOS AND BOARD-UPS	393	4,516	5,000	5,000
101-000-657-004803	CDBG PROGRAM REIMBURSEMENTS	375,149	264,760	214,760	214,760
101-000-665-004701	INCOME TAX-PENALTY & INTEREST	288,786	295,715	270,000	270,000
101-000-665-004970	INTEREST INCOME	901,803	514,544	450,000	450,000
	FINES & PENALTIES	1,937,948	1,152,173	1,305,760	1,305,760

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BUDGET REPORT FOR CITY OF MUSKEGON

Calculations as of 06/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
CONTRIBUTIONS & MISCELLANEOUS				
101-000-645 FISHERMANS LANDING REIMBURSEMENT	28,319	25,625	25,625	25,000
101-000-674-004805 CONTRIBUTIONS	3,992	40,000	35,933	30,000
101-000-674-004821 CONTRIBUTIONS/GRANTS	73,140	5,000	4,907	10,000
101-000-674-004825 CONTRIBUTIONS - VETERAN'S PARK MAINT	73,122	71,000	70,026	40,000
101-000-674-004828 DONATION - POLICE DEPT	3,305	4,000	6,667	2,500
101-000-674-004845 FUNDRAISING REVENUE	11,450	7,500	7,030	5,000
101-000-675 COMMUNITY FOUNDATION GRANT - MCGRRA	10,885	10,000		10,000
101-000-683-004820 MARIHUANA CONTRIBUTIONS	16,300	6,500	6,300	5,000
CONTRIBUTIONS & MISCELLANEOUS	220,513	169,625	156,488	127,500
INTEREST & OPERATING TRANSFERS				
101-000-669 GAIN ON INVESTMENT	(428,700)	150,000	155,499	150,000
101-000-696-004963 LOAN PROCEEDS	761,603			
101-000-699-200000 OP. TRANS FROM SPECIAL REVENUE	201,851	250,000	273,673	288,374
101-000-699-300000 OP. TRANS FROM DEBT SERVICE	50,000	180,000	41,667	50,000
101-000-699-400000 OP. TRANS FROM CAPITAL PROJECTS	4,251,451			50,000
INTEREST & OPERATING TRANSFERS	4,836,205	580,000	470,839	538,374
Totals for dept 000 -	44,170,648	40,560,251	34,566,107	41,900,298
TOTAL ESTIMATED REVENUES	44,170,932	40,560,251	34,566,107	41,900,298

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BUDGET REPORT FOR CITY OF MUSKEGON

Calculations as of 06/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 101 - CITY COMMISSION				
5100 SALARIES & BENEFITS	87,118	95,500	78,560	89,041
5200 SUPPLIES	21,984	11,600	1,129	10,900
5400 OTHER EXPENSES	9,148	7,600	7,876	8,920
5300 CONTRACTUAL SERVICES	18,807	30,278	20,595	27,514
5700 CAPITAL OUTLAYS	232	9,100	7,729	3,200
Totals for dept 101 - CITY COMMISSION	137,289	154,078	115,889	139,575
Dept 103 - CITY PROMOTIONS & PUBLIC RELATIONS				
5200 SUPPLIES	6	24,310	26,491	11,850
5400 OTHER EXPENSES		5,515	3,817	2,500
5300 CONTRACTUAL SERVICES	123,213	138,900	75,953	98,798
Totals for dept 103 - CITY PROMOTIONS & PUBLIC RELATIONS	123,219	168,725	106,261	113,148
Dept 172 - MANAGERS OFFICE				
5100 SALARIES & BENEFITS	438,170	773,000	678,400	755,285
5200 SUPPLIES	6,706	12,815	10,594	9,915
5400 OTHER EXPENSES	22,803	15,900	14,403	15,400
5300 CONTRACTUAL SERVICES	42,398	63,743	48,032	98,375
5700 CAPITAL OUTLAYS	36,810	16,300	10,007	4,730
Totals for dept 172 - MANAGERS OFFICE	546,887	881,758	761,436	883,705
Dept 202 - FINANCE ADMINISTRATION				
5100 SALARIES & BENEFITS	553,296	669,000	577,769	740,240
5200 SUPPLIES	4,253	4,100	3,701	3,850
5400 OTHER EXPENSES	2,794	1,500	1,367	1,400
5300 CONTRACTUAL SERVICES	101,028	101,786	83,899	94,450
5700 CAPITAL OUTLAYS	3,766	12,400	12,344	7,650
Totals for dept 202 - FINANCE ADMINISTRATION	665,137	788,786	679,080	847,590
Dept 203 - PENSION ADMINISTRATION				
5100 SALARIES & BENEFITS	3,167,679	2,857,808	2,139,563	3,888,096
Totals for dept 203 - PENSION ADMINISTRATION	3,167,679	2,857,808	2,139,563	3,888,096

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BUDGET REPORT FOR CITY OF MUSKEGON

Calculations as of 06/30/2024

GL NUMBER	2022-23	2023-24	2023-24	2023-24	2024-25
AND	ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
ACCOUNT CLASSIFICATION DESCRIPTION	BUDGET	THRU 06/30/24	BUDGET	BUDGET	BUDGET
Dept 205 - INCOME TAX					
5100	325,950	327,959	275,684	422,665	
5200	24,197	26,540	23,863	21,500	
5400	972	1,700	395	1,200	
5300	119,713	130,917	122,132	131,946	
5700	3,781	2,621	2,976	6,790	
Totals for dept 205 - INCOME TAX	474,613	489,737	425,050	584,101	
Dept 215 - CITY CLERK					
5100	643,724	600,140	516,300	591,000	
5200	90,343	103,710	72,053	114,600	
5400	1,980	8,900	7,375	8,900	
5300	71,060	70,860	45,537	83,832	
5700	35,606	52,900	12,434	7,850	
Totals for dept 215 - CITY CLERK	842,713	836,510	653,699	806,182	
Dept 227 - AFFIRMATIVE ACTION					
5700		9	9		
Totals for dept 227 - AFFIRMATIVE ACTION		9	9		

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BUDGET REPORT FOR CITY OF MUSKEGON

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GL NUMBER	2022-23	2023-24	2023-24	2024-25
AND	ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
ACCOUNT CLASSIFICATION DESCRIPTION	THRU 06/30/24	BUDGET	THRU 06/30/24	BUDGET
Dept 228 - INFORMATION SYSTEMS ADMINISTRATION				
5100	481,939	535,400	468,683	559,222
5200	586	1,250	821	1,250
5400	577	15,000	251	15,000
5300	73,939	115,066	78,628	244,895
5700	99,737	116,800	106,393	126,100
Totals for dept 228 - INFORMATION SYSTEMS ADMINISTRATION	656,778	783,516	654,776	946,467
Dept 251 - CONTINGENCY				
5400				
Totals for dept 251 - CONTINGENCY	(52,517)			
	(52,517)			
Dept 252 - CONTRIBUTIONS				
5300	492,375	928,426	833,961	347,176
Totals for dept 252 - CONTRIBUTIONS	492,375	928,426	833,961	347,176
Dept 253 - CITY TREASURER				
5100	505,519	500,000	422,455	530,326
5200	100,126	111,050	75,735	95,250
5400	183	3,500	391	3,500
5300	84,467	101,050	72,329	89,480
5700	5,494	3,650	1,706	4,840
Totals for dept 253 - CITY TREASURER	695,789	719,250	572,616	723,396
Dept 257 - CITY ASSESSOR				
5100	2,706	3,000	2,538	3,000
5400	324			
5300	426,560	430,000	439,506	418,000
Totals for dept 257 - CITY ASSESSOR	429,590	433,000	442,044	421,000

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BUDGET REPORT FOR CITY OF MUSKEGON

Calculations as of 06/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
Dept 265 - CITY HALL MAINTENANCE				
5100 SALARIES & BENEFITS	142,993	169,816	139,519	164,762
5200 SUPPLIES	40,771	31,200	25,200	32,900
5300 CONTRACTUAL SERVICES	257,278	226,350	184,922	255,371
5700 CAPITAL OUTLAYS	52,867	131,237	136,278	48,544
Totals for dept 265 - CITY HALL MAINTENANCE	493,909	558,603	485,919	501,577
Dept 266 - CITY ATTORNEY				
5200 SUPPLIES	2,030			
5300 CONTRACTUAL SERVICES	603,839	420,000	397,769	450,000
Totals for dept 266 - CITY ATTORNEY	605,869	420,000	397,769	450,000
Dept 269 - CIVIL SERVICE				
5100 SALARIES & BENEFITS	86,577	97,529	85,444	91,066
5200 SUPPLIES	1,123	3,094	1,444	4,100
5400 OTHER EXPENSES	13,289	36,900	8,658	35,850
5300 CONTRACTUAL SERVICES	136,083	206,700	168,274	193,000
5700 CAPITAL OUTLAYS	24		532	
Totals for dept 269 - CIVIL SERVICE	237,096	344,223	264,352	324,016
Dept 272 - INSURANCE SERVICES				
5300 CONTRACTUAL SERVICES	1,003,306	810,000	644,485	750,000
Totals for dept 272 - INSURANCE SERVICES	1,003,306	810,000	644,485	750,000
Dept 301 - POLICE DEPARTMENT				
5100 SALARIES & BENEFITS	9,535,139	10,149,246	8,909,866	10,950,509
5200 SUPPLIES	211,410	145,483	119,770	138,042
5400 OTHER EXPENSES	44,476	180,873	147,542	121,417
5300 CONTRACTUAL SERVICES	1,217,167	1,319,906	1,132,480	1,350,422
5700 CAPITAL OUTLAYS	65,730	223,002	161,402	100,119
Totals for dept 301 - POLICE DEPARTMENT	11,073,922	12,018,510	10,471,060	12,660,509

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BUDGET REPORT FOR CITY OF MUSKEGON

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
Dept 336 - FIRE DEPARTMENT				
5100 SALARIES & BENEFITS	3,268,852	3,446,733	2,674,819	3,807,373
5200 SUPPLIES	264,890	226,882	199,308	195,515
5400 OTHER EXPENSES	13,188	33,253	27,989	31,185
5300 CONTRACTUAL SERVICES	203,885	221,395	168,484	236,523
5700 CAPITAL OUTLAYS	42,526	250,950	216,238	54,687
5900 OTHER FINANCING USES	329,458	567,419	380,682	456,707
Totals for dept 336 - FIRE DEPARTMENT	4,122,799	4,746,632	3,667,520	4,781,990
Dept 340 - NEW CENTRAL FIRE STATION				
5200 SUPPLIES	387			
5300 CONTRACTUAL SERVICES	100,303	108,520	88,000	104,530
Totals for dept 340 - NEW CENTRAL FIRE STATION	100,690	108,520	88,000	104,530
Dept 387 - BUILDING INSPECTIONS				
5100 SALARIES & BENEFITS	215,514	156,061	129,462	
5200 SUPPLIES	2,317	3,050		
5400 OTHER EXPENSES	3,894	2,500		
5300 CONTRACTUAL SERVICES	2,608,673	2,149,186	1,656,462	1,979,050
5700 CAPITAL OUTLAYS		257	257	
Totals for dept 387 - BUILDING INSPECTIONS	2,830,398	2,311,054	1,786,181	1,979,050
Dept 446 - COMMUNITY EVENT SUPPORT/DOWNTOWN BID				
5100 SALARIES & BENEFITS	43,311	22,317	17,206	18,185
5200 SUPPLIES	1,775	500	437	
5300 CONTRACTUAL SERVICES	76,050	71,045	46,068	33,500
Totals for dept 446 - COMMUNITY EVENT SUPPORT/DOWNTOWN BID	121,136	93,862	63,711	51,685
Dept 448 - STREET LIGHTING				
5300 CONTRACTUAL SERVICES	296,561	310,000	259,199	285,000
Totals for dept 448 - STREET LIGHTING	296,561	310,000	259,199	285,000
Dept 521 - SANITATION				
5100 SALARIES & BENEFITS	42,259	38,782	37,153	37,963
5200 SUPPLIES	9,456	18,000	14,262	15,000
5300 CONTRACTUAL SERVICES	2,507,266	2,526,365	1,985,309	2,632,232
Totals for dept 521 - SANITATION	2,558,981	2,583,147	2,036,724	2,685,195

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BUDGET REPORT FOR CITY OF MUSKEGON

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
Dept 550 - STORM WATER MANAGEMENT				
5200 SUPPLIES	780	368	368	
5300 CONTRACTUAL SERVICES	35,149	24,250	8,104	23,750
Totals for dept 550 - STORM WATER MANAGEMENT	35,929	24,618	8,472	23,750
Dept 567 - CEMETERIES				
5100 SALARIES & BENEFITS	147,735	148,000	124,565	131,982
5200 SUPPLIES	36,722	25,458	14,958	23,050
5400 OTHER EXPENSES	437	600	292	
5300 CONTRACTUAL SERVICES	336,896	360,963	287,843	383,320
5700 CAPITAL OUTLAYS	43,666	58,500	42,103	11,500
Totals for dept 567 - CEMETERIES	565,456	593,521	469,761	549,852
Dept 701 - PLANNING				
5100 SALARIES & BENEFITS	388,910	500,892	447,011	777,745
5200 SUPPLIES	12,282	58,600	26,738	
5400 OTHER EXPENSES	9,988	13,000	19,286	25,000
5300 CONTRACTUAL SERVICES	242,855	196,972	159,902	277,826
5700 CAPITAL OUTLAYS	21,349	14,500	15,593	
Totals for dept 701 - PLANNING	675,384	783,964	668,530	1,080,571
Dept 707 - NEIGHBORHOOD & CONSTRUCTION SERVICES				
5200 SUPPLIES	1,122			
5300 CONTRACTUAL SERVICES	36,709			
Totals for dept 707 - NEIGHBORHOOD & CONSTRUCTION SERVICES	37,831			
Dept 751 - RECREATION				
5100 SALARIES & BENEFITS		244,714	207,912	251,945
5200 SUPPLIES		35,800	18,563	31,400
5400 OTHER EXPENSES		1,300	159	1,300
5300 CONTRACTUAL SERVICES		64,868	41,319	64,165
5700 CAPITAL OUTLAYS		27,636	27,636	9,800
Totals for dept 751 - RECREATION		374,318	295,589	358,610

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BUDGET REPORT FOR CITY OF MUSKEGON

Calculations as of 06/30/2024

GL NUMBER	2022-23	2023-24	2023-24	2023-24	2024-25
AND	ACTIVITY	AMENDED	THRU 06/30/24	ACTIVITY	RECOMMENDED
ACCOUNT CLASSIFICATION DESCRIPTION		BUDGET	BUDGET		BUDGET
Dept 757 - MC GRAFT PARK					
5100	SALARIES & BENEFITS	29,261	50,693	27,747	30,545
5200	SUPPLIES	69,587	34,244	32,258	12,000
5300	CONTRACTUAL SERVICES	76,913	68,138	76,094	97,703
5700	CAPITAL OUTLAYS	31,108			
Totals for dept 757 - MC GRAFT PARK		206,869	153,075	136,099	140,248
Dept 770 - PARKS MAINTENANCE					
5100	SALARIES & BENEFITS	905,574	922,393	868,052	1,011,012
5200	SUPPLIES	260,999	225,577	201,137	165,110
5400	OTHER EXPENSES	1,312	5,150	4,138	3,440
5300	CONTRACTUAL SERVICES	1,332,032	1,497,617	1,273,814	1,424,451
5700	CAPITAL OUTLAYS	140,830	110,076	51,711	21,500
Totals for dept 770 - PARKS MAINTENANCE		2,640,747	2,760,813	2,398,852	2,625,513
Dept 771 - FORESTRY					
5100	SALARIES & BENEFITS	1,784			
5200	SUPPLIES	10,514	13,000	9,455	9,000
5400	OTHER EXPENSES	447			
5300	CONTRACTUAL SERVICES	51,940	20,079	8,516	20,000
5700	CAPITAL OUTLAYS		2,000		
Totals for dept 771 - FORESTRY		64,685	35,079	17,971	29,000

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BUDGET REPORT FOR CITY OF MUSKEGON

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
Dept 772 - PAID BEACH PARKING				
5100 SALARIES & BENEFITS	271,894	275,609	244,476	308,512
5200 SUPPLIES	5,245	13,120	795	28,775
5400 OTHER EXPENSES		3,000		3,000
5300 CONTRACTUAL SERVICES	148,771	167,736	94,452	131,205
Totals for dept 772 - PAID BEACH PARKING	425,910	459,465	339,723	471,492
Dept 773 - SOCIAL DISTRICT				
5100 SALARIES & BENEFITS	1,111	1,528		
5300 CONTRACTUAL SERVICES	39,986	45,000	26,922	45,000
Totals for dept 773 - SOCIAL DISTRICT	41,097	46,528	26,922	45,000
Dept 775 - GENERAL RECREATION				
5200 SUPPLIES	77			
Totals for dept 775 - GENERAL RECREATION	77			
Dept 901 - CAPITAL PROJECTS				
5200 SUPPLIES			300,000	700,000
5300 CONTRACTUAL SERVICES	219,594	73,650	58,481	
5700 CAPITAL OUTLAYS	4,979,205	655,626	198,560	194,000
Totals for dept 901 - CAPITAL PROJECTS	5,198,799	729,276	557,041	894,000
Dept 906 - DEBT SERVICE				
5300 CONTRACTUAL SERVICES	750	2,000	1,825	
5900 OTHER FINANCING USES	1,069,631	1,081,004	1,074,738	1,456,338
Totals for dept 906 - DEBT SERVICE	1,070,381	1,083,004	1,076,563	1,456,338
Dept 999 - TRANSFERS TO OTHER FUNDS				
5900 OTHER FINANCING USES	2,427,000	1,630,000	166,667	1,327,000
Totals for dept 999 - TRANSFERS TO OTHER FUNDS	2,427,000	1,630,000	166,667	1,327,000
TOTAL APPROPRIATIONS	45,014,384	42,019,815	33,711,494	43,275,362
NET OF REVENUES/APPROPRIATIONS - FUND 101				
BEGINNING FUND BALANCE	(843,452)	(1,459,564)	854,613	(1,375,064)
ENDING FUND BALANCE	9,061,372	8,217,908	8,217,908	9,072,521
	8,217,920	6,758,344	9,072,521	7,697,457

**BUDGET REPORT FOR CITY OF MUSKEGON
ADDITIONAL DETAIL GENERAL FUND**

Agency	Original Budget FY2023-24	Amended 3/31/2024	Proposed FY2024- 2025
Muskegon Beautification Award	175,000	178,697	100,000
Neighborhood Association Grants			
Home Owner's Beautification		36,000	
YMCA			
Boys & Girls Club	80,000	80,000	
Muskegon Public Schools Youth Recreation	20,000	20,000	
Port City Football	5,000	5,000	5,000
Veterans Memorial Day Costs			
West Michigan Lake Hawks			
Lakeside Business District		5,000	
Youth Interns (CDBG Reimbursement)	20,000	30,000	
Love Inc (CDBG Reimbursement)	20,000	20,000	
Blight Elimination (CDBG Reimbursement)	10,000	10,000	
211 Service		5,000	
Community Foundation DEI Taskforce	25,000	25,000	25,000
Latinos Working for the Future		1,000	
Shades of Excellence	750	750	1,000
MLK Diversity Program	2,240	2,240	2,240
Black Business Expo	2,500	2,500	
Fair Housing		349,000	
Support to Outside Agencies	360,490	770,187	-

Fund	Original Budget FY2023-24	Amended 3/31/2024	Proposed FY2024- 2025
Major Street Fund			
Local Street Fund			
Farmers Market Fund			7,000
LDFA Debt Service Fund (Smartzone)	200,000	200,000	200,000
DDA Debt Service Fund			
Public Improvement Fund			
Tree Replacement Fund			
State Grants Fund			
Arena	400,000	600,000	420,000
Marina	600,000	600,000	300,000
Community Development Block Grant Fund			
Public Service Building			
Engineering Services Fund	230,000	230,000	400,000
Budget Stabilization			
Convention Center Fund			
	1,430,000	1,630,000	1,327,000

STREET FUNDS

Major Streets and Trunkline Fund

Local Street Fund

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
FEDERAL GRANTS				
202-000-502				748,530
FEDERAL GRANTS				748,530
STATE GRANTS				
202-000-540	894,105	335,000	3,593	508,300
STATE GRANTS	894,105	335,000	3,593	508,300
STATE SHARED				
202-000-546	4,744,351	4,645,000	3,707,963	4,880,000
STATE RECEIPT MAJORS				
202-000-581	79,804	80,000	59,645	80,000
LRP LOCAL ROADS PROGRAM				
STATE SHARED	4,824,155	4,725,000	3,767,608	4,960,000
FINES & PENALTIES				
202-000-665-004970	19,639		15,373	
INTEREST INCOME				
FINES & PENALTIES	19,639		15,373	
LICENSES & PERMITS				
202-000-684-004800	1,950		4,970	
MISC. & SUNDRY				
LICENSES & PERMITS	1,950		4,970	
Totals for dept 000 -	5,739,849	5,060,000	3,791,544	6,216,830
Dept 575 - LEAVES & BENEFITS				
LICENSES & PERMITS				
202-575-684	3			
MISC. & SUNDRY				
LICENSES & PERMITS	3			
Totals for dept 575 - LEAVES & BENEFITS	3			
TOTAL ESTIMATED REVENUES	5,739,852	5,060,000	3,791,544	6,216,830

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 450 - ROUTINE MAINTENANCE				
5100 SALARIES & BENEFITS	149,372	148,658	238,011	412,888
5300 CONTRACTUAL SERVICES	366,465	537,845	318,618	524,367
5200 SUPPLIES	(4,623)	155,000	21,005	139,000
5400 OTHER EXPENSES		2,000	1,090	2,000
5700 CAPITAL OUTLAYS			21,988	
Totals for dept 450 - ROUTINE MAINTENANCE	511,214	843,503	600,712	1,078,255
Dept 463 - WINTER MAINTENANCE				
5100 SALARIES & BENEFITS	78,440	103,509	73,356	131,913
5300 CONTRACTUAL SERVICES	65,776	78,500	93,696	153,500
5200 SUPPLIES	173,034	1,000	184,702	201,000
Totals for dept 463 - WINTER MAINTENANCE	317,250	183,009	351,754	486,413
Dept 504 - WINTER MAINTENANCE				
5200 SUPPLIES	4,143			
Totals for dept 504 - WINTER MAINTENANCE	4,143			
Dept 519 - TRAFFIC SERVICES				
5100 SALARIES & BENEFITS	38,760	26,182	56,982	66,591
5300 CONTRACTUAL SERVICES	81,260	94,000	46,529	94,000
5200 SUPPLIES	23,894	46,500	10,046	47,000
5400 OTHER EXPENSES	1,860			
Totals for dept 519 - TRAFFIC SERVICES	145,774	166,682	113,557	207,591
Dept 564 - DRAINAGE MAINTENANCE				
5100 SALARIES & BENEFITS	4,680	1,983	22,725	27,039
5300 CONTRACTUAL SERVICES	2,700	1,500	18,648	15,000
5200 SUPPLIES	289	13,000	17,874	17,500
Totals for dept 564 - DRAINAGE MAINTENANCE	7,669	16,483	59,247	59,539
Dept 573 - MISCELLANEOUS EXPENSES				
5300 CONTRACTUAL SERVICES	154			
Totals for dept 573 - MISCELLANEOUS EXPENSES	154			
Dept 574 - ADMINISTRATION & RECORDKEEPING				
5300 CONTRACTUAL SERVICES	286,388	336,931	280,776	582,772
5200 SUPPLIES	200			
Totals for dept 574 - ADMINISTRATION & RECORDKEEPING	286,588	336,931	280,776	582,772

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Dept 575 - LEAVES & BENEFITS				
5100 SALARIES & BENEFITS	270,404	251,329	254,233	306,340
5300 CONTRACTUAL SERVICES	1,010		1,538	
5200 SUPPLIES	256		242	
Totals for dept 575 - LEAVES & BENEFITS	271,670	251,329	256,013	306,340
Dept 901 - CAPITAL PROJECTS				
5100 SALARIES & BENEFITS	702		1,170	
5300 CONTRACTUAL SERVICES	3,046,816		1,511,396	3,794,800
5200 SUPPLIES			3,260	
5700 CAPITAL OUTLAYS		1,628,000	5,134	
Totals for dept 901 - CAPITAL PROJECTS	3,047,518	1,628,000	1,520,960	3,794,800
Dept 999 - TRANSFERS TO OTHER FUNDS				
5900 OTHER FINANCING USES		400,000		2,200,000
Totals for dept 999 - TRANSFERS TO OTHER FUNDS		400,000		2,200,000
TOTAL APPROPRIATIONS	4,591,980	3,825,937	3,183,019	8,715,710
NET OF REVENUES/APPROPRIATIONS - FUND 202				
BEGINNING FUND BALANCE	1,147,872	1,234,063	608,525	(2,498,880)
ENDING FUND BALANCE	3,519,346	4,667,214	4,667,214	5,275,739
	4,667,218	5,901,277	5,275,739	2,776,859

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ESTIMATED REVENUES				
Dept 000				
LICENSES & PERMITS				
203-000-492 TELECOM FRANCHISE FEES	202,652	200,000	1,750	205,000
203-000-684-004800 MISC. & SUNDRY	710			
LICENSES & PERMITS	203,362	200,000	1,750	205,000
STATE SHARED				
203-000-553 STATE RECEIPT LOCAL	1,294,844	1,280,000	1,009,538	1,360,000
203-000-581 LRP LOCAL ROADS PROGRAM	22,149	20,000	16,597	20,000
STATE SHARED	1,316,993	1,300,000	1,026,135	1,380,000
FINES & PENALTIES				
203-000-657-004802 REIMB:SERVICES RENDERED	7,285	5,000	28,398	
203-000-665-004970 INTEREST INCOME	2,023	2,500	1,751	
FINES & PENALTIES	9,308	7,500	30,149	
INTEREST & OPERATING TRANSFERS				
203-000-699-200000 OP. TRANS FROM SPECIAL REVENUE		400,000		2,200,000
INTEREST & OPERATING TRANSFERS		400,000		2,200,000
Totals for dept 000 -	1,529,663	1,907,500	1,058,034	3,785,000
Dept 575 - LEAVES & BENEFITS				
LICENSES & PERMITS				
203-575-684 MISC. & SUNDRY	6			
LICENSES & PERMITS	6			
Totals for dept 575 - LEAVES & BENEFITS	6			
TOTAL ESTIMATED REVENUES	1,529,669	1,907,500	1,058,034	3,785,000

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APPROPRIATIONS				
Dept 450 - ROUTINE MAINTENANCE				
5100 SALARIES & BENEFITS	354,488	391,229	247,550	319,450
5300 CONTRACTUAL SERVICES	354,398	372,944	212,248	275,522
5200 SUPPLIES	48,487	79,200	75,967	90,200
5400 OTHER EXPENSES	330	1,000	7,424	1,000
5700 CAPITAL OUTLAYS			21,988	
Totals for dept 450 - ROUTINE MAINTENANCE	757,703	844,373	565,177	686,172
Dept 458 - ALLEY MAINTENANCE				
5300 CONTRACTUAL SERVICES	2,037			
Totals for dept 458 - ALLEY MAINTENANCE	2,037			
Dept 463 - WINTER MAINTENANCE				
5100 SALARIES & BENEFITS	65,674	92,729	73,236	67,705
5300 CONTRACTUAL SERVICES	64,371	90,000	93,362	110,000
5200 SUPPLIES	96,418	64,720	20,432	70,000
Totals for dept 463 - WINTER MAINTENANCE	226,463	247,449	187,030	247,705
Dept 468 - PAVEMENT SPALL & POT HOLE REPAIR				
5300 CONTRACTUAL SERVICES	187			
Totals for dept 468 - PAVEMENT SPALL & POT HOLE REPAIR	187			
Dept 519 - TRAFFIC SERVICES				
5100 SALARIES & BENEFITS	9,385	8,026	5,578	7,094
5300 CONTRACTUAL SERVICES	1,272	1,000	1,229	1,500
5200 SUPPLIES	5,179	3,500	510	3,500
Totals for dept 519 - TRAFFIC SERVICES	15,836	12,526	7,317	12,094
Dept 564 - DRAINAGE MAINTENANCE				
5100 SALARIES & BENEFITS	40,481	17,999	45,266	44,418
5300 CONTRACTUAL SERVICES	24,525	15,000	36,696	35,000
5200 SUPPLIES	5,106	8,500	15,890	15,000
Totals for dept 564 - DRAINAGE MAINTENANCE	70,112	41,499	97,852	94,418
Dept 565 - CATCH BASINS				
5200 SUPPLIES			1,287	
Totals for dept 565 - CATCH BASINS			1,287	

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Dept 574 - ADMINISTRATION & RECORDKEEPING				
5300 CONTRACTUAL SERVICES	230,024	266,133	221,778	386,789
Totals for dept 574 - ADMINISTRATION & RECORDKEEPING	230,024	266,133	221,778	386,789
Dept 575 - LEAVES & BENEFITS				
5100 SALARIES & BENEFITS	272,069	266,412	222,310	271,842
5300 CONTRACTUAL SERVICES	(94)		403	
Totals for dept 575 - LEAVES & BENEFITS	271,975	266,412	222,713	271,842
Dept 901 - CAPITAL PROJECTS				
5300 CONTRACTUAL SERVICES	13,660		259,866	2,130,000
5700 CAPITAL OUTLAYS		1,025,000		
Totals for dept 901 - CAPITAL PROJECTS	13,660	1,025,000	259,866	2,130,000
TOTAL APPROPRIATIONS	1,587,997	2,703,392	1,563,020	3,829,020
NET OF REVENUES/APPROPRIATIONS - FUND 203	(58,328)	(795,892)	(504,986)	(44,020)
BEGINNING FUND BALANCE	797,039	738,707	738,707	233,721
ENDING FUND BALANCE	738,711	(57,185)	233,721	189,701

SPECIAL REVENUE FUNDS

Lakeside Corridor Improvement Authority

Harbor West Brownfield

Scattered Housing Brownfield

Brownfield Redevelopment Authority Budget (Former Mall)

Terrace Point Brownfield Authority Budget

Sweetwater Brownfield Budget

Adelaide Pointe Brownfield Budget

Local Development Finance Authority Fund

Farmers Market & Kitchen 242

Trinity Health Arena

Criminal Forfeitures

Tree Replacement

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ESTIMATED REVENUES Dept 000				
TAXES & SPECIAL ASSESSMENTS				
231-000-402 PROPERTY TAX	7,473		22,198	30,569
TAXES & SPECIAL ASSESSMENTS	7,473		22,198	30,569
FINES & PENALTIES				
231-000-665-004970 INCOME TAX-PENALTY & INTEREST	11		31	25
FINES & PENALTIES	11		31	25
Totals for dept 000 -	7,484		22,229	30,594

TOTAL ESTIMATED REVENUES	7,484		22,229	30,594
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APPROPRIATIONS

Dept 717 - BROWNFIELD				
5300 CONTRACTUAL SERVICES				30,594
Totals for dept 717 - BROWNFIELD				30,594

TOTAL APPROPRIATIONS				30,594
NET OF REVENUES/APPROPRIATIONS - FUND 231	7,484		22,229	
BEGINNING FUND BALANCE		7,484	7,484	29,713
ENDING FUND BALANCE	7,484	7,484	29,713	29,713

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Fund 232 - HARBOR WEST BROWNFIELD

ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
232-000-402 PROPERTY TAX	11,202	12,900	12,927	13,789
TAXES & SPECIAL ASSESSMENTS	11,202	12,900	12,927	13,789
Totals for dept 000 -	11,202	12,900	12,927	13,789
TOTAL ESTIMATED REVENUES	11,202	12,900	12,927	13,789

APPROPRIATIONS

Dept 735 - DEVELOPMENT ACTIVITY				
5300 CONTRACTUAL SERVICES			994	
Totals for dept 735 - DEVELOPMENT ACTIVITY			994	
TOTAL APPROPRIATIONS			994	
NET OF REVENUES/APPROPRIATIONS - FUND 232	11,202	12,900	11,933	13,789
BEGINNING FUND BALANCE	(600,000)	(588,798)	(588,798)	(576,865)
ENDING FUND BALANCE	(588,798)	(575,898)	(576,865)	(563,076)

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Fund 233 - SCATTERED HOUSING BROWNFIELD FUN

ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
233-000-402 SCATTERED HOUSING BROWNFIELD FUN	61,073	97,000	95,845	154,171
TAXES & SPECIAL ASSESSMENTS	61,073	97,000	95,845	154,171
Totals for dept 000 -	61,073	97,000	95,845	154,171
TOTAL ESTIMATED REVENUES	61,073	97,000	95,845	154,171

APPROPRIATIONS

Dept 901 - CAPITAL PROJECTS				
5300 CONTRACTUAL SERVICES	9,632	900	6,600	
Totals for dept 901 - CAPITAL PROJECTS	9,632	900	6,600	
TOTAL APPROPRIATIONS	9,632	900	6,600	
NET OF REVENUES/APPROPRIATIONS - FUND 233	51,441	96,100	89,245	154,171
BEGINNING FUND BALANCE	(103,660)	(52,219)	(52,219)	37,026
ENDING FUND BALANCE	(52,219)	43,881	37,026	191,197

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Fund 236 - BROWNFIELD AUTHORITY (FORMER MALL SITE)				
ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
236-000-402	242,824	253,000	258,485	273,124
PROPERTY TAX				
TAXES & SPECIAL ASSESSMENTS	242,824	253,000	258,485	273,124
FINES & PENALTIES				
236-000-665-004970	431	185	436	350
INTEREST INCOME				
FINES & PENALTIES	431	185	436	350
CONTRIBUTIONS & MISCELLANEOUS				
236-000-428	13,598	13,600	14,842	14,900
REIMBURSEMENT STATE				
CONTRIBUTIONS & MISCELLANEOUS	13,598	13,600	14,842	14,900
Totals for dept 000 -	256,853	266,785	273,763	288,374
TOTAL ESTIMATED REVENUES	256,853	266,785	273,763	288,374
APPROPRIATIONS				
Dept 999 - TRANSFERS TO OTHER FUNDS				
5900	201,851	266,785	273,673	288,374
OTHER FINANCING USES				
Totals for dept 999 - TRANSFERS TO OTHER FUNDS	201,851	266,785	273,673	288,374
TOTAL APPROPRIATIONS	201,851	266,785	273,673	288,374
NET OF REVENUES/APPROPRIATIONS - FUND 236				
BEGINNING FUND BALANCE	55,002		90	
ENDING FUND BALANCE	47,613	102,614	102,614	102,704
ENDING FUND BALANCE	102,615	102,614	102,704	102,704

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Fund 237 - BROWNFIELD AUTHORITY TERRACE POINT				
ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
237-000-402 PROPERTY TAX	404,761	433,000	419,366	455,280
TAXES & SPECIAL ASSESSMENTS	404,761	433,000	419,366	455,280
FINES & PENALTIES				
237-000-665-004970 INTEREST INCOME	216	15	109	
FINES & PENALTIES	216	15	109	
Totals for dept 000 -	404,977	433,015	419,475	455,280
TOTAL ESTIMATED REVENUES	404,977	433,015	419,475	455,280
APPROPRIATIONS				
Dept 716 - TERRACE POINT LANDING				
5300 CONTRACTUAL SERVICES	375,229	375,300	417,995	455,280
Totals for dept 716 - TERRACE POINT LANDING	375,229	375,300	417,995	455,280
TOTAL APPROPRIATIONS	375,229	375,300	417,995	455,280
NET OF REVENUES/APPROPRIATIONS - FUND 237				
BEGINNING FUND BALANCE	29,748	57,715	1,480	
ENDING FUND BALANCE	33,071	33,071	33,071	34,551
ENDING FUND BALANCE	33,071	90,786	34,551	34,551

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Fund 238 - SWEETWATER BROWNFIELD				
ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
238-000-402 PROPERTY TAX	77,587	64,000	68,848	72,287
TAXES & SPECIAL ASSESSMENTS	77,587	64,000	68,848	72,287
FINES & PENALTIES				
238-000-665-004970 INCOME TAX-PENALTY & INTEREST	38		11	
FINES & PENALTIES	38		11	
Totals for dept 000 -	77,625	64,000	68,859	72,287
TOTAL ESTIMATED REVENUES	77,625	64,000	68,859	72,287
APPROPRIATIONS				
Dept 717 - BROWNFIELD				
5300 CONTRACTUAL SERVICES	71,909	64,000	70,520	72,287
Totals for dept 717 - BROWNFIELD	71,909	64,000	70,520	72,287
TOTAL APPROPRIATIONS	71,909	64,000	70,520	72,287
NET OF REVENUES/APPROPRIATIONS - FUND 238				
BEGINNING FUND BALANCE	5,716	5,717	(1,661)	4,056
ENDING FUND BALANCE	5,716	5,717	4,056	4,056

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Fund 241 - ADEILADE POINTE BROWNFIELD				
ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
241-000-402			2,732	54,404
PROPERTY TAX				
TAXES & SPECIAL ASSESSMENTS			2,732	54,404
FINES & PENALTIES				
241-000-665-004970			1	
INCOME TAX-PENALTY & INTEREST				
FINES & PENALTIES			1	
Totals for dept 000 -			2,733	54,404
TOTAL ESTIMATED REVENUES				
			2,733	54,404
NET OF REVENUES/APPROPRIATIONS - FUND 241				
BEGINNING FUND BALANCE			2,733	54,404
ENDING FUND BALANCE			2,733	57,137

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Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND				
ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
250-000-402 PROPERTY TAX	86,205	103,000	100,244	106,333
TAXES & SPECIAL ASSESSMENTS	86,205	103,000	100,244	106,333
FINES & PENALTIES				
250-000-665-004970 INTEREST INCOME	125		98	100
FINES & PENALTIES	125		98	100
CONTRIBUTIONS & MISCELLANEOUS				
250-000-428 REIMBURSEMENT STATE	3,339	3,400	3,105	
CONTRIBUTIONS & MISCELLANEOUS	3,339	3,400	3,105	
INTEREST & OPERATING TRANSFERS				
250-000-699-100000 OP. TRANS FROM GENERAL FUND	200,000	20,000	166,667	200,000
INTEREST & OPERATING TRANSFERS	200,000	20,000	166,667	200,000
Totals for dept 000 -	289,669	126,400	270,114	306,433
TOTAL ESTIMATED REVENUES	289,669	126,400	270,114	306,433
APPROPRIATIONS				
Dept 906 - DEBT SERVICE				
5900 OTHER FINANCING USES	191,749	108,824	102,475	182,848
Totals for dept 906 - DEBT SERVICE	191,749	108,824	102,475	182,848
TOTAL APPROPRIATIONS	191,749	108,824	102,475	182,848
NET OF REVENUES/APPROPRIATIONS - FUND 250				
BEGINNING FUND BALANCE	97,920	17,576	167,639	123,585
ENDING FUND BALANCE	(65,141)	32,779	32,779	200,418
	32,779	50,355	200,418	324,003

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ESTIMATED REVENUES				
Dept.000				
CHARGES FOR SERVICE				
252-000-613-004664 FARMERS MARKET INCOME	104,052	138,000	124,408	141,000
252-000-613-004690 KITCHEN 242 RENTAL	25,495	29,000	28,317	29,000
252-000-613-004693 FARMERS MARKET EVENT RENTAL	7,602	7,000	7,519	7,000
252-000-613-004694 FARMERS MARKET EBT FEES	17,488	17,000	15,776	18,000
252-000-613-004699 EBT PROGRAM	360,420	275,000	224,509	325,000
252-000-614-004663 FLEA MARKET AT FARMERS MARKET	23,728	22,000	16,124	23,000
252-000-667-004677 RENT	37,810	35,750	24,535	37,000
CHARGES FOR SERVICE	576,595	523,750	441,188	580,000
FINES & PENALTIES				
252-000-665-004970 INTEREST INCOME	917	800	834	800
FINES & PENALTIES	917	800	834	800
CONTRIBUTIONS & MISCELLANEOUS				
252-000-674-004805 CONTRIBUTIONS	1,037	500		
252-000-679-004840 FRIENDS OF THE MARKET	1,000			
252-000-679-004845 FUNDRAISING REVENUE	44,985	75,000	48,442	60,000
CONTRIBUTIONS & MISCELLANEOUS	47,022	75,500	48,442	60,000
LICENSES & PERMITS				
252-000-684-004814 PROMOTIONAL PRODUCTS	1,551	2,500	(32)	2,500
LICENSES & PERMITS	1,551	2,500	(32)	2,500
INTEREST & OPERATING TRANSFERS				
252-000-699-100000 OP. TRANS FROM GENERAL FUND				7,000
252-000-699-300000 OPERATING TRANSFERS IN		55,409	55,409	30,000
252-000-699-400000 OP. TRANS FROM CAPITAL PROJECTS				
INTEREST & OPERATING TRANSFERS		55,409	55,409	37,000
Totals for dept 000 -	626,085	657,959	545,841	680,300
TOTAL ESTIMATED REVENUES	626,085	657,959	545,841	680,300

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APPROPRIATIONS				
Dept:807 - WESTERN AVENUE CHALETS				
5200 SUPPLIES	1,199	2,500	566	2,000
5300 CONTRACTUAL SERVICES	21,919	24,500	20,624	26,200
Totals for dept 807 - WESTERN AVENUE CHALETS	23,118	27,000	21,190	28,200
Dept:808 - FARMERS & FLEA MARKET				
5200 SUPPLIES	13,294	64,550	42,706	50,650
5300 CONTRACTUAL SERVICES	478,847	418,400	364,754	446,643
5100 SALARIES & BENEFITS	127,803	106,107	86,874	140,703
5400 OTHER EXPENSES	7,421	5,500	17,965	6,000
5700 CAPITAL OUTLAYS	4,523	40,900	51,690	8,025
Totals for dept 808 - FARMERS & FLEA MARKET	631,888	635,457	563,989	652,021
TOTAL APPROPRIATIONS	655,006	662,457	585,179	680,221
NET OF REVENUES/APPROPRIATIONS - FUND 252				
BEGINNING FUND BALANCE	(28,921)	(4,498)	(39,338)	79
ENDING FUND BALANCE	172,995	144,073	144,073	104,735
	144,074	139,575	104,735	104,814

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000				
CHARGES FOR SERVICE				
254-000-613-004691 EVENT REVENUE	480,369	540,000	518,425	540,000
254-000-613-004696 CONCESSION NON ALCOHOLIC	91,248	87,500	85,606	87,500
254-000-613-004699 FOOD HUB	38,965	52,500	48,945	52,500
254-000-614-004630 CARLISLES	78,676	100,000	80,073	100,000
254-000-614-004639 RAD DADS	199,594	200,000	180,611	200,000
254-000-614-004640 TICKET SURCHARGE	43,324	45,000	45,188	45,000
254-000-614-004646 CONCESSIONS FOOD	98,156	105,000	101,512	105,000
254-000-614-004697 ALCOHOLIC BEVERAGE	182,956	190,000	186,212	190,000
254-000-614-004698 FLOOR RENTAL	285,196	250,000	226,113	250,000
254-000-620-004619 MISC. SALES AND SERVICES	11,589	12,000	12,320	12,000
254-000-626-004666 PARKING LOT RENTAL - WESTERN AVENUE	35,335	45,000	40,005	45,000
254-000-632 ANNEX REVENUE	41,510	65,000	60,365	95,000
254-000-642-004652 SALES & SERVICE	1,185			
254-000-667-004667 PARKING LOT RENTAL - SHORELINE	5,854	10,000	9,230	5,000
254-000-667-004677 RENT	103,381	95,000	84,301	90,000
254-000-671 ADVERTISING REVENUE	130,159	120,000	116,073	120,000
CHARGES FOR SERVICE	1,827,497	1,917,000	1,794,979	1,937,000
FINES & PENALTIES				
254-000-657-004802 REIMB:SERVICES RENDERED	21,886	7,500	6,621	2,500
254-000-665-004970 INTEREST INCOME	112,768	14,500	14,991	10,000
FINES & PENALTIES	134,654	22,000	21,612	12,500
LICENSES & PERMITS				
254-000-684-004800 MISC. & SUNDRY	40,017	14,000	12,164	14,000
LICENSES & PERMITS	40,017	14,000	12,164	14,000
INTEREST & OPERATING TRANSFERS				
254-000-699-100000 OP. TRANS FROM GENERAL FUND	1,073,253	600,000		420,000
254-000-699-400000 OP. TRANS FROM CAPITAL PROJECTS	475,508		3,239	
INTEREST & OPERATING TRANSFERS	1,548,761	600,000	3,239	420,000
Totals for dept 000 -	3,550,929	2,553,000	1,831,994	2,383,500
TOTAL ESTIMATED REVENUES	3,550,929	2,553,000	1,831,994	2,383,500

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
APPROPRIATIONS				
Dept 806 - MERCY HEALTH ARENA				
5100 SALARIES & BENEFITS	438,025	457,363	370,007	474,950
5300 CONTRACTUAL SERVICES	1,373,817	1,417,340	1,338,347	1,365,883
5200 SUPPLIES	369,788	371,500	328,860	368,500
5400 OTHER EXPENSES	30,027	55,000	49,016	52,500
5700 CAPITAL OUTLAYS	299,636	69,200	64,584	48,500
Totals for dept 806 - MERCY HEALTH ARENA	2,511,293	2,370,403	2,150,814	2,310,333
Dept 812 - CARLISLE				
5200 SUPPLIES	58,525	60,000	56,346	60,000
Totals for dept 812 - CARLISLE	58,525	60,000	56,346	60,000
Dept 901 - CAPITAL PROJECTS				
5300 CONTRACTUAL SERVICES	619,613	3,300	3,429	
5700 CAPITAL OUTLAYS	380,833	37,000	36,968	
Totals for dept 901 - CAPITAL PROJECTS	1,000,446	40,300	40,397	
TOTAL APPROPRIATIONS	3,570,264	2,470,703	2,247,557	2,370,333
NET OF REVENUES/APPROPRIATIONS - FUND 254				
BEGINNING FUND BALANCE	(19,335)	82,297	(415,563)	13,167
ENDING FUND BALANCE	61,969	42,636	42,636	(372,927)
	42,634	124,933	(372,927)	(359,760)

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ESTIMATED REVENUES				
Dept 000				
FINES & PENALTIES				
259-000-657-004804 CRIMINAL FORFEITURES/POLICE		1,000		1,000
259-000-665-004970 INTEREST INCOME	108	100	77	100
FINES & PENALTIES	108	1,100	77	1,100
Totals for dept 000 -	108	1,100	77	1,100
TOTAL ESTIMATED REVENUES	108	1,100	77	1,100
NET OF REVENUES/APPROPRIATIONS - FUND 259	108	1,100	77	1,100
BEGINNING FUND BALANCE	21,686	21,794	21,794	21,871
ENDING FUND BALANCE	21,794	22,894	21,871	22,971

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ESTIMATED REVENUES				
Dept 000				
FINES & PENALTIES				
285-000-665-004970 INTEREST INCOME	49		52	
FINES & PENALTIES	49		52	
CONTRIBUTIONS & MISCELLANEOUS				
285-000-674-004805 CONTRIBUTIONS		4,000		
CONTRIBUTIONS & MISCELLANEOUS		4,000		
LICENSES & PERMITS				
285-000-684-004800 MISC. & SUNDRY	27,046	7,500	3,000	7,500
LICENSES & PERMITS	27,046	7,500	3,000	7,500
Totals for dept 000 -	27,095	7,500	7,052	7,500
TOTAL ESTIMATED REVENUES	27,095	7,500	7,052	7,500
APPROPRIATIONS				
Dept 771 - FORESTRY				
5200 SUPPLIES	5,811	7,500	12,009	7,500
Totals for dept 771 - FORESTRY	5,811	7,500	12,009	7,500
TOTAL APPROPRIATIONS	5,811	7,500	12,009	7,500
NET OF REVENUES/APPROPRIATIONS - FUND 285	21,284		(4,957)	
BEGINNING FUND BALANCE	611	21,895	21,895	16,938
ENDING FUND BALANCE	21,895	21,895	16,938	16,938

DEBT SERVICE FUNDS

Downtown Development Authority

Tax Increment Financing Authority

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
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ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
394-000-402 PROPERTY TAX	401,043	480,000	481,207	510,544
TAXES & SPECIAL ASSESSMENTS	401,043	480,000	481,207	510,544

STATE GRANTS				
394-000-540 STATE GRANTS	2,625	12,750	12,750	
STATE GRANTS	2,625	12,750	12,750	

CHARGES FOR SERVICE				
394-000-613 EVENT REVENUE	112,308	200,000	88,215	115,000
CHARGES FOR SERVICE	112,308	200,000	88,215	115,000

FINES & PENALTIES				
394-000-665-004970 INTEREST INCOME	1,139	1,450	1,137	1,300
FINES & PENALTIES	1,139	1,450	1,137	1,300

CONTRIBUTIONS & MISCELLANEOUS				
394-000-679-004845 FUNDRAISING REVENUE	4,325	15,000		5,000
394-000-679-004846 SPONSORSHIP REVENUE	352,753	17,000	21,060	350,000
394-000-679-004847 SPONSORSHIP REVENUE - MUSK ART FAIR	68,933	25,000	13,500	65,000
CONTRIBUTIONS & MISCELLANEOUS	426,011	57,000	34,560	420,000

INTEREST & OPERATING TRANSFERS				
394-000-699-200000 OP. TRANS FROM SPECIAL REVENUE	17,000			
INTEREST & OPERATING TRANSFERS	17,000			

Totals for dept 000 -	960,126	751,200	617,869	1,046,844
TOTAL ESTIMATED REVENUES	960,126	751,200	617,869	1,046,844

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APPROPRIATIONS				
Dept 703 - DOWNTOWN MUSKEGON BID				
5100 SALARIES & BENEFITS	101,629	125,764	97,853	116,125
5200 SUPPLIES	1,244	900	890	1,000
5300 CONTRACTUAL SERVICES	26,689	100,275	64,129	261,356
5400 OTHER EXPENSES		3,000		
Totals for dept 703 - DOWNTOWN MUSKEGON BID	129,562	229,939	162,872	378,481
Dept 778 - LAKESHORE ART FESTIVAL				
5200 SUPPLIES	10,361	500	5,286	
5300 CONTRACTUAL SERVICES	154,122	160,754	17,543	160,000
5400 OTHER EXPENSES	130			
Totals for dept 778 - LAKESHORE ART FESTIVAL	164,613	161,254	22,829	160,000
Dept 780 - TASTE OF MUSKEGON				
5200 SUPPLIES	28,129	500	9,490	
5300 CONTRACTUAL SERVICES	277,301	90,000	13,698	90,000
Totals for dept 780 - TASTE OF MUSKEGON	305,430	90,500	23,188	90,000
Dept 809 - EVENTS				
5200 SUPPLIES	2,411	3,500	3,261	21,000
5300 CONTRACTUAL SERVICES	3,241		2,701	
Totals for dept 809 - EVENTS	5,652	3,500	5,962	21,000
Dept 906 - DEBT SERVICE				
5300 CONTRACTUAL SERVICES	76,838	275	96,298	
5400 OTHER EXPENSES	255	100,819		
5900 OTHER FINANCING USES	130,000	185,409	185,409	160,000
Totals for dept 906 - DEBT SERVICE	207,093	286,503	281,707	160,000
TOTAL APPROPRIATIONS	812,350	771,696	496,558	809,481
NET OF REVENUES/APPROPRIATIONS - FUND 394	147,776	(20,496)	121,311	237,363
BEGINNING FUND BALANCE	253,619	401,395	401,395	522,706
ENDING FUND BALANCE	401,395	380,899	522,706	760,069

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Fund 395 - TIFA DEBT SERVICE				
ESTIMATED REVENUES				
Dept 000				
TAXES & SPECIAL ASSESSMENTS				
395-000-402 PROPERTY TAX	44,105	47,000	46,950	50,144
TAXES & SPECIAL ASSESSMENTS	44,105	47,000	46,950	50,144
FINES & PENALTIES				
395-000-665-004970 INTEREST INCOME	75		50	
FINES & PENALTIES	75		50	
CONTRIBUTIONS & MISCELLANEOUS				
395-000-428 REIMBURSEMENT STATE	9,728	9,800	9,546	
CONTRIBUTIONS & MISCELLANEOUS	9,728	9,800	9,546	
Totals for dept 000 -	53,908	56,800	56,546	50,144
TOTAL ESTIMATED REVENUES	53,908	56,800	56,546	50,144
APPROPRIATIONS				
Dept 906 - DEBT SERVICE				
5900 OTHER FINANCING USES	50,000	50,000	41,667	50,000
Totals for dept 906 - DEBT SERVICE	50,000	50,000	41,667	50,000
TOTAL APPROPRIATIONS	50,000	50,000	41,667	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 395				
BEGINNING FUND BALANCE	20,014	23,921	23,921	38,800
ENDING FUND BALANCE	23,922	30,721	38,800	38,944

CAPITAL FUNDS

Convention Center Fund

Public Improvement

Fund State Grants Fund

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GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
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ESTIMATED REVENUES Dept 000				
FINES & PENALTIES				
420-000-665-004970 INTEREST INCOME	329		283	400
FINES & PENALTIES	329		283	400
CONTRIBUTIONS & MISCELLANEOUS				
420-000-676 COUNTY REIM PA 59 FUNDS COLLECTED	1,002,527		902,740	950,000
CONTRIBUTIONS & MISCELLANEOUS	1,002,527		902,740	950,000
Totals for dept 000 -	1,002,856		903,023	950,400

TOTAL ESTIMATED REVENUES	1,002,856		903,023	950,400
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APPROPRIATIONS				
Dept 782 - CONVENTION CENTER				
5300 CONTRACTUAL SERVICES	144,542		15,000	15,000
Totals for dept 782 - CONVENTION CENTER	144,542		15,000	15,000

Dept 901 - CAPITAL PROJECTS				
5300 CONTRACTUAL SERVICES	(1,960)		124	500
Totals for dept 901 - CAPITAL PROJECTS	(1,960)		124	500

Dept 906 - DEBT SERVICE				
5900 OTHER FINANCING USES	857,985		902,740	900,000
Totals for dept 906 - DEBT SERVICE	857,985		902,740	900,000

TOTAL APPROPRIATIONS	1,000,567		917,864	915,500
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NET OF REVENUES/APPROPRIATIONS - FUND 420	2,289		(14,841)	34,900
BEGINNING FUND BALANCE	111,836	114,125	114,125	99,284
ENDING FUND BALANCE	114,125	114,125	99,284	134,184

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Fund 445 - PUBLIC IMPROVEMENT				
ESTIMATED REVENUES				
Dept 000				
FINES & PENALTIES				
445-000-665-004970 INTEREST INCOME	5,807	5,000	4,936	6,225
FINES & PENALTIES	5,807	5,000	4,936	6,225
CONTRIBUTIONS & MISCELLANEOUS				
445-000-674-004805 CONTRIBUTIONS	22,583			
445-000-677-004808 SALE OF LAND	2,669,128	3,800,000	2,729,831	1,981,500
445-000-679-004847 SPONSORSHIP REVENUE - PARKS	150,000	135,000	137,500	135,000
CONTRIBUTIONS & MISCELLANEOUS	2,841,711	3,935,000	2,867,331	2,116,500
STATE GRANTS				
445-000-540 STATE GRANTS				300,000
STATE GRANTS				300,000
CHARGES FOR SERVICE				
445-000-626-004651 REIMBURSEMENT	430,257	430,000		250,000
445-000-667-004677 RENT	8,101	23,392	22,415	25,100
445-000-667-092213 RENT 1192 PINE	15,100			
445-000-671 LEASE BILLBOARDS	10,938	375	375	2,500
CHARGES FOR SERVICE	464,396	453,767	22,790	277,600
INTEREST & OPERATING TRANSFERS				
445-000-669 GAIN ON INVESTMENT	4,583			
445-000-699-300000 OP. TRANS FROM DEBT SERVICE	130,000	130,000	130,000	130,000
INTEREST & OPERATING TRANSFERS	134,583	130,000	130,000	130,000
LICENSES & PERMITS				
445-000-684-004800 MISC. & SUNDRY		300	269	500
LICENSES & PERMITS		300	269	500
Totals for dept 000 -	3,446,497	4,524,067	3,025,326	2,830,825
TOTAL ESTIMATED REVENUES	3,446,497	4,524,067	3,025,326	2,830,825

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APPROPRIATIONS				
Dept 231 - PUBLIC IMPROVEMENT ADMINISTRATION				
5300 CONTRACTUAL SERVICES	31			
Totals for dept 231 - PUBLIC IMPROVEMENT ADMINISTRATION	31			
Dept 728 - ECONOMIC DEVELOPMENT				
5300 CONTRACTUAL SERVICES	23,500			
5700 CAPITAL OUTLAYS	131,760	75,000	70,809	
Totals for dept 728 - ECONOMIC DEVELOPMENT	155,260	75,000	70,809	
Dept 770 - PARKS MAINTENANCE				
5300 CONTRACTUAL SERVICES	15,000			
Totals for dept 770 - PARKS MAINTENANCE	15,000			
Dept 807 - WESTERN AVENUE CHALETs				
5300 CONTRACTUAL SERVICES	15,000	25,925	15,925	
Totals for dept 807 - WESTERN AVENUE CHALETs	15,000	25,925	15,925	
Dept 901 - CAPITAL PROJECTS				
5300 CONTRACTUAL SERVICES	215,910	168,695	170,512	2,259,000
5900 OTHER FINANCING USES	435	24,000		
5700 CAPITAL OUTLAYS	1,425,193	4,972,260	4,374,482	
5100 SALARIES & BENEFITS	1,040	1,283	1,156	
5200 SUPPLIES	24,960		135,000	
Totals for dept 901 - CAPITAL PROJECTS	1,667,538	5,166,238	4,681,150	2,259,000
Dept 906 - DEBT SERVICE				
5900 OTHER FINANCING USES	316,000			
Totals for dept 906 - DEBT SERVICE	316,000			
TOTAL APPROPRIATIONS	2,168,829	5,267,163	4,767,884	2,259,000
NET OF REVENUES/APPROPRIATIONS - FUND 445	1,277,668	(743,096)	(1,742,558)	571,825
BEGINNING FUND BALANCE	551,395	1,829,063	1,829,063	86,505
ENDING FUND BALANCE	1,829,063	1,085,967	86,505	658,330

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Fund 482 - STATE GRANTS				
ESTIMATED REVENUES				
Dept 000				
FINES & PENALTIES				
482-000-665-004970 INTEREST INCOME			272,086	
FINES & PENALTIES			272,086	
STATE GRANTS				
482-000-540	1,635,993		1,095,216	
STATE GRANTS	1,635,993		1,095,216	
FEDERAL GRANTS				
482-000-502-092334 FEDERAL GRANTS			1,057,500	
482-000-502-092339 FEDERAL GRANTS			11,532	
FEDERAL GRANTS			1,069,032	
Totals for dept 000 -	1,635,993		2,436,334	
Dept 901 - CAPITAL PROJECTS				
STATE GRANTS				
482-901-540-092206 STATE GRANTS	2,073,574		(546)	
482-901-540-092345 STATE GRANTS			2,965	
STATE GRANTS	2,073,574		2,419	
FEDERAL GRANTS				
482-901-502-092112 FEDERAL GRANTS	7,074,143		133,141	1,550,000
FEDERAL GRANTS	7,074,143		133,141	1,550,000
Totals for dept 901 - CAPITAL PROJECTS	9,147,717		135,560	1,550,000
TOTAL ESTIMATED REVENUES	10,783,710		2,571,894	1,550,000

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APPROPRIATIONS				
Dept 901 - CAPITAL PROJECTS				
5300 CONTRACTUAL SERVICES	3,578,353		2,360,724	
5900 OTHER FINANCING USES	5,549,525		133,140	50,000
5700 CAPITAL OUTLAYS	1,655,832		1,097,500	1,500,000
5200 SUPPLIES			106,142	
Totals for dept 901 - CAPITAL PROJECTS	10,783,710		3,697,506	1,550,000
TOTAL APPROPRIATIONS	10,783,710		3,697,506	1,550,000
NET OF REVENUES/APPROPRIATIONS - FUND 482				
BEGINNING FUND BALANCE	1,547	1,547	1,547	(1,124,065)
ENDING FUND BALANCE	1,547	1,547	(1,124,065)	(1,124,065)

ENTERPRISE FUNDS

Sewer Fund

Water Fund

Marina Fund

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ESTIMATED REVENUES				
Dept 000				
FEDERAL GRANTS				
590-000-502	707,000			
FEDERAL GRANTS	707,000			
STATE GRANTS				
590-000-540			99,258	
STATE GRANTS			99,258	
CHARGES FOR SERVICE				
590-000-620-004619	110,995	74,000	78,900	100,000
MISC. SALES AND SERVICES	(29)			
590-000-643-004818	110,966	74,000	78,900	100,000
CHARGES FOR SERVICE				
LICENSES & PERMITS				
590-000-628-004605	9,869,221	9,500,000	7,990,118	9,980,000
METERED SALES		473,494	352,660	399,455
590-000-638-004606		2,000		
DEBT SERVICE FEE				
590-000-684-004800	9,869,221	9,975,494	8,342,778	10,379,455
MISC. & SUNDRY				
LICENSES & PERMITS				
FINES & PENALTIES				
590-000-657-004704	197,168	180,000	195,933	200,000
PENALTIES/INTEREST/FINES				
590-000-657-004802			5,581	
REIMB:SERVICES RENDERED				
590-000-665-004970	12,991	4,000	14,757	10,000
INTEREST INCOME				
FINES & PENALTIES	210,159	184,000	216,271	210,000
INTEREST & OPERATING TRANSFERS				
590-000-696-004961		2,980,000	1,634,372	
BOND PROCEEDS				
INTEREST & OPERATING TRANSFERS		2,980,000	1,634,372	
Totals for dept 000 -	10,897,346	13,213,494	10,371,579	10,689,455
Dept 559 - WATER SUPPLY & FILTRATION				
LICENSES & PERMITS				
590-559-684	15			
MISC. & SUNDRY	15			
LICENSES & PERMITS				
Totals for dept 559 - WATER SUPPLY & FILTRATION	15			
TOTAL ESTIMATED REVENUES	10,897,361	13,213,494	10,371,579	10,689,455

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APPROPRIATIONS				
Dept 203 - PENSION ADMINISTRATION				
5100 SALARIES & BENEFITS	104,874	94,055	71,429	127,963
Totals for dept 203 - PENSION ADMINISTRATION	104,874	94,055	71,429	127,963
Dept 557 - MUSKEGON CO. WASTEWATER TREATMENT				
5300 CONTRACTUAL SERVICES	4,926,860	5,000,000	3,775,531	5,110,000
Totals for dept 557 - MUSKEGON CO. WASTEWATER TREATMENT	4,926,860	5,000,000	3,775,531	5,110,000
Dept 559 - WATER & SEWER MAINTENANCE				
5100 SALARIES & BENEFITS	1,057,918	1,052,963	907,526	1,122,416
5300 CONTRACTUAL SERVICES	951,809	914,703	795,634	1,149,570
UNK EXP	13,624			
5200 SUPPLIES	61,854	139,900	112,502	144,900
5400 OTHER EXPENSES	6,575	85,000	130,709	403,000
5700 CAPITAL OUTLAYS	313	21,000	48,575	17,500
Totals for dept 559 - WATER & SEWER MAINTENANCE	2,092,093	2,213,566	1,994,946	2,837,386
Dept 901 - CAPITAL PROJECTS				
5100 SALARIES & BENEFITS	80,281			
5300 CONTRACTUAL SERVICES	1,854,893		2,808,032	835,000
5700 CAPITAL OUTLAYS	(1,935,174)	3,080,000		
Totals for dept 901 - CAPITAL PROJECTS		3,080,000	2,808,032	835,000
Dept 906 - BOND INTEREST, INSURANCE & OTHER				
5300 CONTRACTUAL SERVICES	614,839	631,669	540,427	680,618
5900 OTHER FINANCING USES	856,197		718,072	
Totals for dept 906 - BOND INTEREST, INSURANCE & OTHER	1,471,036	631,669	1,258,499	680,618
TOTAL APPROPRIATIONS	8,594,863	11,019,290	9,908,437	9,590,967
NET OF REVENUES/APPROPRIATIONS - FUND 590				
BEGINNING FUND BALANCE	2,302,498	2,194,204	463,142	1,098,488
ENDING FUND BALANCE	23,196,297	25,498,790	25,498,790	25,961,932
	25,498,795	27,692,994	25,961,932	27,060,420

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Fund 591 - WATER SUPPLY SYSTEM				
ESTIMATED REVENUES				
Dept 000				
FEDERAL GRANTS				
591-000-502	409,930			
FEDERAL GRANTS	409,930			
STATE GRANTS				
591-000-540	1,599,964	460,000	129,989	289,084
STATE GRANTS	1,599,964	460,000	129,989	289,084
CHARGES FOR SERVICE				
591-000-620-004619	135,871	150,000	164,874	150,000
MISC. SALES AND SERVICES	135,871	150,000	164,874	150,000
591-000-637	5,214,203	4,520,000	3,365,183	4,972,000
WHOLESALE WATER	5,214,203	4,520,000	3,365,183	4,972,000
591-000-642-004652	119,330	100,000	163,356	100,000
TOWNSHIP MAINTENANCE CONTRACT	119,330	100,000	163,356	100,000
591-000-643-004818	(1)			
RECOVERY OF BAD DEBT	(1)			
591-000-644-004618	755,843	750,000	671,541	750,000
LEAD REPLACEMENT FEE	755,843	750,000	671,541	750,000
591-000-692-004661	265,564	200,000	214,308	250,000
LEASE/RENTAL	265,564	200,000	214,308	250,000
CHARGES FOR SERVICE	6,490,810	5,720,000	4,579,262	6,222,000
LICENSES & PERMITS				
591-000-628-004605	3,591,333	3,500,000	2,752,851	3,850,000
METERED SALES	3,591,333	3,500,000	2,752,851	3,850,000
591-000-638-004606		1,206,318	898,782	1,177,421
DEBT SERVICE FEE		1,206,318	898,782	1,177,421
591-000-684-004800	65,870	10,000	11,549	10,000
MISC. & SUNDRY	65,870	10,000	11,549	10,000
LICENSES & PERMITS	3,657,203	4,716,318	3,663,182	5,037,421
FINES & PENALTIES				
591-000-657-004704	119,564	100,000	93,035	100,000
PENALTIES/INTEREST/FINES	119,564	100,000	93,035	100,000
591-000-657-004802	41,972	35,000	33,017	40,000
REIMB-SERVICES RENDERED	41,972	35,000	33,017	40,000
591-000-665-004970	14,451		1,251	
INTEREST INCOME	14,451		1,251	
FINES & PENALTIES	175,987	135,000	127,303	140,000
INTEREST & OPERATING TRANSFERS				
591-000-696-004961		3,835,520	2,037,584	5,803,000
BOND PROCEEDS		3,835,520	2,037,584	5,803,000
591-000-699-400000	801,313		129,901	
OP. TRANS FROM CAPITAL PROJECTS	801,313		129,901	
INTEREST & OPERATING TRANSFERS	801,313	3,835,520	2,167,485	5,803,000
Totals for dept 000 -	13,135,207	14,866,838	10,667,221	17,491,505
Dept 558 - WATER SUPPLY & FILTRATION				
LICENSES & PERMITS				
591-558-684	2			
MISC. & SUNDRY	2			
LICENSES & PERMITS	2			
Totals for dept 558 - WATER SUPPLY & FILTRATION	2			
Dept 559 - PLANNING				
LICENSES & PERMITS				
591-559-684	14			
MISC. & SUNDRY	14			
LICENSES & PERMITS	14			
Totals for dept 559 - PLANNING	14			
TOTAL ESTIMATED REVENUES	13,135,223	14,866,838	10,667,221	17,491,505

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APPROPRIATIONS				
Dept 203 - PENSION ADMINISTRATION				
5100 SALARIES & BENEFITS	206,068	186,284	139,569	253,442
Totals for dept 203 - PENSION ADMINISTRATION	206,068	186,284	139,569	253,442
Dept 555 - LEAD SERVICE LINE				
5100 SALARIES & BENEFITS	325,078	301,747	353,651	425,707
5300 CONTRACTUAL SERVICES	231,635	225,000	236,543	244,000
5200 SUPPLIES	149,379	210,000	147,070	175,000
Totals for dept 555 - LEAD SERVICE LINE	706,092	736,747	737,264	844,707
Dept 558 - WATER SUPPLY & FILTRATION				
5100 SALARIES & BENEFITS	1,245,586	1,220,625	1,140,875	1,412,857
5300 CONTRACTUAL SERVICES	981,208	1,116,433	840,576	1,096,104
UNK EXP	22,708			
5200 SUPPLIES	557,081	576,475	460,317	527,900
5400 OTHER EXPENSES	2,479	7,000	4,123	7,000
5700 CAPITAL OUTLAYS	74,279	136,100	105,549	185,845
Totals for dept 558 - WATER SUPPLY & FILTRATION	2,883,341	3,056,633	2,551,440	3,229,706
Dept 559 - WATER & SEWER MAINTENANCE				
5100 SALARIES & BENEFITS	1,613,301	1,618,603	1,307,890	1,518,168
5300 CONTRACTUAL SERVICES	1,191,213	1,072,129	991,547	1,132,580
UNK EXP	22,707			
5200 SUPPLIES	377,424	296,500	263,429	298,000
5400 OTHER EXPENSES	203,519	131,000	221,046	215,000
5700 CAPITAL OUTLAYS	18,460	25,000	35,698	35,000
Totals for dept 559 - WATER & SEWER MAINTENANCE	3,426,624	3,143,232	2,819,610	3,198,748
Dept 560 - WATER & SEWER MAINTENANCE-TWP				
5100 SALARIES & BENEFITS	27,270	30,674	38,760	53,228
5300 CONTRACTUAL SERVICES	22,206	25,000	17,055	
5200 SUPPLIES	2,771	3,000	808	
Totals for dept 560 - WATER & SEWER MAINTENANCE-TWP	52,247	58,674	56,623	53,228
Dept 901 - CAPITAL PROJECTS				
5100 SALARIES & BENEFITS	32,628			
5300 CONTRACTUAL SERVICES	3,377,757	4,828,520	2,851,291	7,593,000
5700 CAPITAL OUTLAYS	(3,410,385)		22,041	
Totals for dept 901 - CAPITAL PROJECTS		4,828,520	2,873,332	7,593,000
Dept 906 - BOND INTEREST, INSURANCE & OTHER				
5300 CONTRACTUAL SERVICES	1,307,256	787,534	1,175,413	1,540,783
5400 OTHER EXPENSES	(1,576)		3,722	
5900 OTHER FINANCING USES	2,141,289	1,078,667	2,345,228	150,000
Totals for dept 906 - BOND INTEREST, INSURANCE & OTHER	3,446,969	1,866,201	3,524,363	1,690,783
TOTAL APPROPRIATIONS	10,721,341	13,876,291	12,702,201	16,863,614
NET OF REVENUES/APPROPRIATIONS - FUND 591	2,413,882	990,547	(2,034,980)	627,891
BEGINNING FUND BALANCE	31,301,951	33,715,826	33,715,826	31,680,846
ENDING FUND BALANCE	33,715,833	34,706,373	31,680,846	32,308,737

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Fund 594 - MARINA AND LAUNCH RAMP				
ESTIMATED REVENUES				
Dept 000				
CHARGES FOR SERVICE				
594-000-631 ICE SALES	447		415	
594-000-644-004626 LARGE BASIN FEES	190,075	170,000	106,811	170,000
594-000-644-004627 SMALL BASIN FEES	6,290			
594-000-644-004628 MOORING FEES	11,741	15,000	2,110	5,000
594-000-644-004629 TRANSIENT FEES	1,813	5,000	547	
594-000-653 LAUNCH RAMP	117,040	90,000	87,038	100,000
CHARGES FOR SERVICE	327,406	280,000	196,921	275,000
LICENSES & PERMITS				
594-000-684-004800 MISC. & SUNDRY	1,972		210	
LICENSES & PERMITS	1,972		210	
FINES & PENALTIES				
594-000-656 TRAFFIC FINES & FEES	140		50	
594-000-665-004970 INTEREST INCOME	20			
FINES & PENALTIES	160		50	
INTEREST & OPERATING TRANSFERS				
594-000-699-100000 OP. TRANS FROM GENERAL FUND	540,000	600,000		300,000
INTEREST & OPERATING TRANSFERS	540,000	600,000		300,000
Totals for dept 000 -	869,538	880,000	197,181	575,000
TOTAL ESTIMATED REVENUES	869,538	880,000	197,181	575,000

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APPROPRIATIONS				
Dept 597 - MUNICIPAL MARINA				
5100 SALARIES & BENEFITS	39,178	37,527	20,286	142,660
5300 CONTRACTUAL SERVICES	300,266	252,650	224,364	198,766
5200 SUPPLIES	13,786	18,000	9,141	32,500
5400 OTHER EXPENSES				1,000
5700 CAPITAL OUTLAYS	9,953	2,500	1,898	262,000
5900 OTHER FINANCING USES	112,869		56,423	
Totals for dept 597 - MUNICIPAL MARINA	476,052	310,677	312,112	636,926
Dept 759 - LAUNCH RAMPS				
5100 SALARIES & BENEFITS	5,995	7,345	8,025	7,000
5300 CONTRACTUAL SERVICES	3,953	10,500	6,370	18,000
5200 SUPPLIES	4,513	3,500	107	3,500
5700 CAPITAL OUTLAYS		35,000		
Totals for dept 759 - LAUNCH RAMPS	14,461	56,345	14,502	28,500
Dept 901 - CAPITAL PROJECTS				
5700 CAPITAL OUTLAYS		250,000		
Totals for dept 901 - CAPITAL PROJECTS		250,000		
TOTAL APPROPRIATIONS	490,513	617,022	326,614	665,426
NET OF REVENUES/APPROPRIATIONS - FUND 594	379,025	262,978	(129,433)	(90,426)
BEGINNING FUND BALANCE	586,102	965,129	965,129	835,696
ENDING FUND BALANCE	965,127	1,228,107	835,696	745,270

INTERNAL SERVICE FUNDS

Public Service Building Fund

Engineering Fund

Equipment Fund

Insurance Fund

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ESTIMATED REVENUES					
Dept 000					
FINES & PENALTIES					
642-000-665-004970	INTEREST INCOME	3,936		4,258	
FINES & PENALTIES					
		3,936		4,258	
CHARGES FOR SERVICE					
642-000-667-004677	RENT	1,874,424	1,992,886	1,660,739	2,302,000
CHARGES FOR SERVICE					
		1,874,424	1,992,886	1,660,739	2,302,000
INTEREST & OPERATING TRANSFERS					
642-000-699-100000	OP. TRANS FROM GENERAL FUND	510,000			
INTEREST & OPERATING TRANSFERS					
		510,000			
Totals for dept 000 -					
		2,388,360	1,992,886	1,664,997	2,302,000
Dept 441 - PUBLIC SERVICE BUILDING					
LICENSES & PERMITS					
642-441-684	MISC. & SUNDRY	25			
LICENSES & PERMITS					
		25			
Totals for dept 441 - PUBLIC SERVICE BUILDING					
		25			
TOTAL ESTIMATED REVENUES					
		2,388,385	1,992,886	1,664,997	2,302,000

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APPROPRIATIONS				
Dept 203 - PENSION ADMINISTRATION				
5100 SALARIES & BENEFITS	440,571	398,897	298,865	542,706
Totals for dept 203 - PENSION ADMINISTRATION	440,571	398,897	298,865	542,706
Dept 441 - PUBLIC SERVICE BUILDING				
5100 SALARIES & BENEFITS	942,840	953,470	909,131	1,250,150
UNK_EXP UNK_EXP	22,708			
5300 CONTRACTUAL SERVICES	396,771	448,391	353,647	519,491
5200 SUPPLIES	46,744	73,800	30,005	49,000
5400 OTHER EXPENSES	6,813	11,000	9,853	11,000
5900 OTHER FINANCING USES	27,495	15,000	12,622	30,000
5700 CAPITAL OUTLAYS	313,211	203,000	115,387	86,500
Totals for dept 441 - PUBLIC SERVICE BUILDING	1,756,582	1,704,661	1,430,645	1,946,141
Dept 561 - INVENTORY				
5400 OTHER EXPENSES	12,303		6,147	
Totals for dept 561 - INVENTORY	12,303		6,147	
Dept 901 - CAPITAL PROJECTS				
5700 CAPITAL OUTLAYS		212,500	85,851	150,000
Totals for dept 901 - CAPITAL PROJECTS		212,500	85,851	150,000
TOTAL APPROPRIATIONS	2,209,456	2,316,058	1,821,508	2,638,847
NET OF REVENUES/APPROPRIATIONS - FUND 642				
BEGINNING FUND BALANCE	178,929	(323,172)	(156,511)	(336,847)
ENDING FUND BALANCE	110,160	289,090	289,090	132,579
	289,089	(34,082)	132,579	(204,268)

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Fund 643 - ENGINEERING SERVICES				
ESTIMATED REVENUES				
Dept 000				
FINES & PENALTIES				
643-000-665-004970 INTEREST INCOME	150		425	
FINES & PENALTIES	150		425	
CHARGES FOR SERVICE				
643-000-682 ENGINEERING FEES	58,421	50,000	42,199	50,000
CHARGES FOR SERVICE	58,421	50,000	42,199	50,000
INTEREST & OPERATING TRANSFERS				
643-000-699-100000 OPERATING TRANSFER FROM GENERAL FUNI	125,000	230,000		400,000
INTEREST & OPERATING TRANSFERS	125,000	230,000		400,000
LICENSES & PERMITS				
643-000-498 LICENSE AND PERMIT MISC.	9,289	5,000	5,090	5,000
643-000-684-004680 INTERDEPT.ENGINEERING FEES	682,361	525,000	539,838	575,000
LICENSES & PERMITS	691,650	530,000	544,928	580,000
Totals for dept 000 -	875,221	810,000	587,552	1,030,000
Dept 447 - ENGINEERING				
LICENSES & PERMITS				
643-447-684 MISC. & SUNDRY	29			
LICENSES & PERMITS	29			
Totals for dept 447 - ENGINEERING	29			
TOTAL ESTIMATED REVENUES	875,250	810,000	587,552	1,030,000

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APPROPRIATIONS				
Dept 203 - PENSION ADMINISTRATION				
5100 SALARIES & BENEFITS	60,603	54,764	41,031	74,507
Totals for dept 203 - PENSION ADMINISTRATION	60,603	54,764	41,031	74,507
Dept 447 - ENGINEERING				
5100 SALARIES & BENEFITS	540,248	498,999	490,706	589,283
5300 CONTRACTUAL SERVICES	184,175	210,995	177,580	291,720
5200 SUPPLIES	6,173	5,350	8,858	
5400 OTHER EXPENSES	2,290	5,000	2,564	
5900 OTHER FINANCING USES	2,499		1,250	2,500
5700 CAPITAL OUTLAYS	20,254	20,000	23,858	25,000
Totals for dept 447 - ENGINEERING	755,639	740,344	704,816	908,503
TOTAL APPROPRIATIONS	816,242	795,108	745,847	983,010
NET OF REVENUES/APPROPRIATIONS - FUND 643				
BEGINNING FUND BALANCE	59,008	14,892	(158,295)	46,990
ENDING FUND BALANCE	50,185	109,194	109,194	(49,101)
	109,193	124,086	(49,101)	(2,111)

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Fund 661 - EQUIPMENT				
ESTIMATED REVENUES				
Dept 000				
FINES & PENALTIES				
661-000-657-004802 REIMB:SERVICES RENDERED	6,096		8,743	
661-000-665-004970 INTEREST INCOME	12,624		9,561	
FINES & PENALTIES	18,720		18,304	
CHARGES FOR SERVICE				
661-000-614 REIMBURSEMENT INCOME			711,220	
661-000-614-004662 EQUIPMENT RENTAL BY DEPTS.	3,346,478	3,758,638	2,360,532	3,912,922
661-000-642-004654 METERED SALES-FUEL	43,405		33,348	
CHARGES FOR SERVICE	3,389,883	3,758,638	3,105,100	3,912,922
INTEREST & OPERATING TRANSFERS				
661-000-693 SALE OF FIXED ASSETS	53,967		81,845	
INTEREST & OPERATING TRANSFERS	53,967		81,845	
LICENSES & PERMITS				
661-000-684-004800 MISC. & SUNDRY	39,870		126,738	
LICENSES & PERMITS	39,870		126,738	
Totals for dept 000 -	3,502,440	3,758,638	3,331,987	3,912,922
Dept 563 - EQUIPMENT SERVICES				
INTEREST & OPERATING TRANSFERS				
661-563-673 GAIN ON SALE OF FIXED ASSETS			(10,516)	
INTEREST & OPERATING TRANSFERS			(10,516)	
LICENSES & PERMITS				
661-563-684 MISC. & SUNDRY	14			
LICENSES & PERMITS	14			
Totals for dept 563 - EQUIPMENT SERVICES	14		(10,516)	
TOTAL ESTIMATED REVENUES	3,502,454	3,758,638	3,321,471	3,912,922

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APPROPRIATIONS				
Dept 203 - PENSION ADMINISTRATION				
5100 SALARIES & BENEFITS	72,900	66,608	49,905	90,621
Totals for dept 203 - PENSION ADMINISTRATION	72,900	66,608	49,905	90,621
Dept 563 - EQUIPMENT SERVICES				
5100 SALARIES & BENEFITS	618,466	596,651	545,689	693,858
UNK_EXP UNK_EXP	13,624			
5300 CONTRACTUAL SERVICES	1,055,728	1,111,501	958,965	878,513
5200 SUPPLIES	1,104,604	982,500	716,449	1,037,000
5400 OTHER EXPENSES	1,944	3,000	523	3,000
5900 OTHER FINANCING USES	536,064		272,613	
5700 CAPITAL OUTLAYS	706,518	1,350,160	830,450	1,510,000
Totals for dept 563 - EQUIPMENT SERVICES	4,036,948	4,043,812	3,324,689	4,122,371
Dept 901 - CAPITAL PROJECTS				
5700 CAPITAL OUTLAYS	(714,727)		(73,223)	
Totals for dept 901 - CAPITAL PROJECTS	(714,727)		(73,223)	
TOTAL APPROPRIATIONS	3,395,121	4,110,420	3,301,371	4,212,992
NET OF REVENUES/APPROPRIATIONS - FUND 661				
BEGINNING FUND BALANCE	107,333	(351,782)	20,100	(300,070)
ENDING FUND BALANCE	3,384,180	3,491,512	3,491,512	3,511,612
	3,491,513	3,139,730	3,511,612	3,211,542

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Fund 677 - GENERAL INSURANCE				
ESTIMATED REVENUES				
Dept 000				
FINES & PENALTIES				
677-000-665-004970 INTEREST INCOME	8,663	7,000	6,419	9,000
FINES & PENALTIES	8,663	7,000	6,419	9,000
CHARGES FOR SERVICE				
677-000-626-004651 REIMBURSEMENT	1,496	500	61	
677-000-642-004652 REIMBURSEMENT RETIREE HEALTHCARE	1,551,980	1,500,000	875,869	1,770,200
677-000-692 INTERDEPT.CHARGES	3,293,717		3,452,709	4,165,184
677-000-692-004681 INTERDEPT.CHARGES:HEALTH INS.	186,419	3,600,000		
677-000-692-004682 INTERDEPT.CHARGES:DENTAL INS.	16,380			
677-000-692-004683 INTERDEPT.CHARGES:LIFE INS.	3,747			
677-000-692-004686 INTERDEPT.CHARGES:DISABILITY	4,046			
677-000-692-004687 INTERDEPT.CHGS:WORKMEN'S COMP.	35,186			
677-000-692-004688 INTERDEPT.CHGS:UNEMPLOYMENT	158			
CHARGES FOR SERVICE	5,093,129	5,100,500	4,328,639	5,935,384
CONTRIBUTIONS & MISCELLANEOUS				
677-000-674 CONTRIBUTIONS	370,071	422,000	284,284	353,734
677-000-674-004827 CONTRIBUTIONS FROM EMPLOYEE - HEALTH	31,786			
677-000-677-004807 COBRA RECEIPTS	7,860	5,000	4,681	7,900
CONTRIBUTIONS & MISCELLANEOUS	409,717	427,000	288,965	361,634
Totals for dept 000 -	5,511,509	5,534,500	4,624,023	6,306,018
Dept 272 - INSURANCE SERVICES				
LICENSES & PERMITS				
677-272-684 MISC. & SUNDRY	4			
LICENSES & PERMITS	4			
Totals for dept 272 - INSURANCE SERVICES	4			
TOTAL ESTIMATED REVENUES	5,511,513	5,534,500	4,624,023	6,306,018

05/28/2024

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations as of 06/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2024-25 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 272 - INSURANCE SERVICES					
5100	SALARIES & BENEFITS	3,698,752	84,449	85,898	60,711
5300	CONTRACTUAL SERVICES	1,539,096	5,365,275	5,156,825	6,307,942
5200	SUPPLIES	335	650	272	900
5400	OTHER EXPENSES	3,972	53,183	20,758	52,500
5700	CAPITAL OUTLAYS		250	120	
Totals for dept 272 - INSURANCE SERVICES		5,242,155	5,503,807	5,263,873	6,422,053

TOTAL APPROPRIATIONS		5,242,155	5,503,807	5,263,873	6,422,053

NET OF REVENUES/APPROPRIATIONS - FUND 677		269,358	30,693	(639,850)	(116,035)
BEGINNING FUND BALANCE		1,091,532	1,360,892	1,360,892	721,042
ENDING FUND BALANCE		1,360,890	1,391,585	721,042	605,007

APPENDICES

DEBT SERVICE REQUIRMENTS

City of Muskegon
2023-24 - Debt Service Requirements

City of Muskegon

Bond Issue and Outstanding Loans

	Year Issued	Repayment Fund	Original Amount of Issue	Outstanding Balance 06/30/24	Principal Due FY 2024	Principal Due FY 2025	Interest Due FY 2025	Total Due FY 2025	Final Maturity
Existing Debt Issues:									
LDFA Refunding Bonds (Smartzone)	2012	LDFA III	4,100,000	560,000	765,000	275,000	12,675	287,675	2025
Refunding Bonds for Fire Station & Rec. Projects	2016	General	4,535,000	2,910,000	905,000	320,000	110,000	430,000	2032
Water Filtration Improvement DWRP Loan 7142-01	2004	Water	13,900,000	1,665,000	2,375,000	825,000	26,616	851,616	2025
Water Supply System DWRP 7449-01	2019	Water	1,600,000	1,395,000	205,000	70,000	27,900	97,900	2039
Sanitary Sewer System SRF 5675-01	2019	Sewer	2,875,000	2,510,000	365,000	125,000	48,950	173,950	2039
Capital Improvement Bonds Series 2020A	2020	General	4,325,000	3,310,000	1,015,000	370,000	142,300	512,300	2040
Capital Improvement Bonds Series 2020B	2020	General	2,055,000	1,795,000	260,000	90,000	44,038	134,038	2040
Capital Improvement Bonds	2019	Convention Center Constr	19,420,000	18,490,000	755,000	320,000	596,645	916,645	2049
Water Supply System Junior Lien 7466-01	2020	Water	3,844,750	3,365,000	479,750	150,000	59,908	209,908	2041
Sanitary Sewer System Junior Lien 5679-01	2020	Sewer	3,772,000	3,305,000	467,000	157,000	67,927	224,927	2041
Fire Tower Ladder Truck	2021	General	1,370,873	632,120	738,753	277,860	8,880	286,740	2026
Fire Truck (Huntington Bank)	2023	General	761,603	586,583	175,020	147,101	22,867	169,968	2028
Drinking Water State Revolving Fund 2022 B 7565-01	2022	Water	3,240,000	3,240,000	-	-	-	-	2045
Sanitary Sewer State Revolving Fund 5767-01	2022	Sewer	3,535,000	3,417,000	118,000	120,000	16,421	136,421	2043
Drinking Water State Revolving Fund Series 2022A 7566-01	2022	Water	1,138,130	1,138,130	48,130	48,130	451	48,581	2044
Sanitary Sewer State Revolving Fund 5790-01	2023	Sewer	1,955,000	1,138,130	80,000	80,000	-	80,000	2044
			72,427,356	49,456,964	8,623,522	3,375,091	1,185,578	4,560,669	

Anticipated Debt Issues:

Future bonds for Drinking Water Revolving Fund with debt forgiveness

\$ 4,560,669

Recap By Fund:	Total
General	\$ 1,533,046
Major Street	
State Grants	1,208,005
Water	615,298
Sewer	
DDA	
LDFA III (Smartzone)	287,675
Convention Center Const	916,645
Public Improvement	
	\$ 4,560,669

BUDGETED FULL-TIME PERSONNEL COMPLEMENT

2023-24

2024-25

BUDGETED POSITIONS

BUDGETED POSITIONS

BUDGETARY ACCOUNT	POSITION TITLE	2023-24				2024-25			
		AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	CHANGE	AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	CHANGE
CEMETERIES (101-567)	Leisure Services Maintenance Worker III	1				1			
CEMETERIES (101-567)	Parks & Recreation Director	0.05				0			
CEMETERIES (101-567)	Cemetery/Forestry/Marina (CFM) Supervisor	0.3	1.35		-0.9	0.25	1.25		-0.1
CITY CLERK & ELECTIONS (101-215)	City Clerk	1				1			
CITY CLERK & ELECTIONS (101-215)	Administrative Secretary	0				0			
CITY CLERK & ELECTIONS (101-215)	Elections Coordinator	1				1			
CITY CLERK & ELECTIONS (101-215)	Event Coordinator	0				0			
CITY CLERK & ELECTIONS (101-215)	Customer Service Rep II	2				2			
CITY CLERK & ELECTIONS (101-215)	Deputy City Clerk	1	5		-0.8	1	5		0
CITY COMMISSION (101-101)	Executive Assistant to City Manager	0.25	0.25		0	0.25	0.25		0
CITY HALL MAINTENANCE (101-265)	Building Maintenance Worker	1				1			
CITY HALL MAINTENANCE (101-265)	Building Maintenance Supervisor	0.5				0.5			
CITY HALL MAINTENANCE (101-265)	Customer Service Rep II	0	1.5		0.5	0	1.5		0
CITY MANAGER'S OFFICE (101-172)	City Manager	1				1			
CITY MANAGER'S OFFICE (101-172)	Deputy City Manager	0.55				0.55			
CITY MANAGER'S OFFICE (101-172)	Community Engagement Specialist	1				0			
CITY MANAGER'S OFFICE (101-172)	Community Engagement Manager					1			
CITY MANAGER'S OFFICE (101-172)	Special Projects Coordinator	1				0			
CITY MANAGER'S OFFICE (101-172)	Director of Government Relationships & Strategic Operations					0.25			
CITY MANAGER'S OFFICE (101-172)	Executive Assistant to City Manager	0.75	4.3		0	0.75	3.55		-0.75
CITY TREASURER'S OFFICE (101-253)	Customer Service Rep II	3.5				4			
CITY TREASURER'S OFFICE (101-253)	Treasury Services Supervisor	1				1			
CITY TREASURER'S OFFICE (101-253)	City Treasurer	1	5.5		0	1	6		0.5
EMPLOYEE RELATIONS (101-269)	EEO/Employee Relations Director	0.6	0.6		0	0.6	0.6		0
BUILDING CODE INSPECTIONS (101-387)	Code Coordinator	1				1			
BUILDING CODE INSPECTIONS (101-387)	Code Compliance Inspector	1	2		0	1	2		0
FINANCE & ADMINISTRATION (101-202)	Finance Analyst	0.7				0.7			
FINANCE & ADMINISTRATION (101-202)	Finance Manager					0.9			
FINANCE & ADMINISTRATION (101-202)	Management Assistant/Finance Specialist	0.85				0			
FINANCE & ADMINISTRATION (101-202)	Finance/Payroll Clerk	1				1			
FINANCE & ADMINISTRATION (101-202)	Assistant Finance Director	1				1			
FINANCE & ADMINISTRATION (101-202)	Finance and Administrative Services Director	1	4.55		0.85	1	4.6		0.05
FIRE (101-336)	Firefighter	12				12			
FIRE (101-336)	Director of Public Safety	0				0			
FIRE (101-336)	Fire Lieutenant	9				9			
FIRE (101-336)	Fire Battalion Chief	3				3			
FIRE (101-336)	Fire Marshal	1				1			
FIRE (101-336)	Deputy Director of Fire	1				1			
FIRE (101-336)	Fire Inspector	0.5				0.5			
FIRE (101-336)	Fire Captain	0				0			
FIRE (101-336)	Fire Mechanic (Assistant)	3	29.5		0	3	29.5		0
INCOME TAX ADMINISTRATION (101-205)	Customer Service Rep II	2.5				3			
INCOME TAX ADMINISTRATION (101-205)	Income Tax Administrator	1				1			
INCOME TAX ADMINISTRATION (101-205)	Income Tax Auditor	0	3.5		0	0	4		0.5
INFORMATION SYSTEMS (101-288)	Information Systems Director	1				1			
INFORMATION SYSTEMS (101-288)	Network Administrator	1				1			
INFORMATION SYSTEMS (101-288)	Technology Support Specialist	1.5				1.5			
INFORMATION SYSTEMS (101-288)	Network Technician	0	3.5		0	0	3.5		0
PARKS (101-770)	Horticulturist	1				0			
PARKS (101-770)	Parks & Recreation Director	0.5				0.5			
PARKS (101-770)	Leisure Services Maintenance Worker II	6				5			
PARKS (101-770)	Leisure Services Maintenance Worker I	2				4			
PARKS (101-770)	Parks Supervisor	0.9				0.9			
PARKS (101-770)	Cemetery/Forestry/Marina (CFM) Supervisor	0.3				0.25			
PARKS (101-770)	Superintendent of Public Works	0	10.7		-0.15	0	10.65		-0.05
RECREATION (101-751)	Parks & Recreation Director	0.5				0.4			
RECREATION (101-751)	Superintendent of Public Works					0.05			
RECREATION (101-751)	Cemetery/Forestry/Marina (CFM) Supervisor	0.3				0.25			
RECREATION (101-751)	Event Coordinator	1.8	2.6		2.6	2	2.7		0.1
MC GRAFT PARK MAINTENANCE (101-757)	Parks Supervisor	0.1	0.1		-0.05	0.1	0.1		0
PLANNING (101-701)	Economic Development Director	0				0			
PLANNING (101-701)	Planning Director	0.25				0.25			
PLANNING (101-701)	Director of Development Services	0.25				0.25			
PLANNING (101-701)	Administrative Assistant	1				1			
PLANNING (101-701)	Director of Government Relationships & Strategic Operat	0.25				0			
PLANNING (101-701)	Economic Development Analyst	1				1			
PLANNING (101-701)	Planner I	1				0			
PLANNING (101-701)	Planner II	1				1			
PLANNING (101-701)	Planner III					1			
PLANNING (101-701)	Code Compliance Inspector	0	4.75		1	0	4.5		-0.25
POLICE (101-301)	Police Officer	62				62			
POLICE (101-301)	Police Sergeant	9				9			
POLICE (101-301)	Customer Service Rep II	5				5			
POLICE (101-301)	Police Lieutenant	5				5			

2023-24

2024-25

BUDGETED POSITIONS

BUDGETED POSITIONS

BUDGETARY ACCOUNT	POSITION TITLE	2023-24				2024-25			
		AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	CHANGE	AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	CHANGE
POLICE (101-301)	Police Captain	3				3			
POLICE (101-301)	Police Records Supervisor	1				1			
POLICE (101-301)	FOIA Specialist	0				1			
POLICE (101-301)	Public Safety Administrative Supervisor	1				1			
POLICE (101-301)	Parking Officers	0				0			
POLICE (101-301)	Director of Public Safety	1				1			
POLICE (101-301)	Police Community Coordinator	1	88		0	1	89		1
PARKING OPERATIONS(101-772)	Parking Officer	3				3			
PARKING OPERATIONS(101-772)	Parking Manager	1	4		0	1	4		0
SANITATION (101-521)	Equipment Supervisor	0.2	0.2		0	0.2	0.2		0
Total General Fund				171.9	3.05			172.9	1
MVH-MAJOR STREETS (202-450)	Equipment Operator	8				7			
MVH-MAJOR STREETS (202-450)	Superintendent of Public Works	0				0.2			
MVH-MAJOR STREETS (202-450)	Leisure Services Maintenance Worker III	2				2			
MVH-MAJOR STREETS (202-450)	General Laborer	1				1			
MVH-MAJOR STREETS (202-450)	Traffic Sign Fabricator	2				2			
MVH-MAJOR STREETS (202-450)	Assistant Highway Supervisor	0.5				0.5			
MVH-MAJOR STREETS (202-450)	Highway Supervisor	0.5	14	14	1.25	0.5	13.2	13.2	-0.8
MVH-LOCAL STREETS (203-450)	Equipment Operator	5				6			
MVH-LOCAL STREETS (203-450)	Highway Supervisor	0.5				0.5			
MVH-LOCAL STREETS (203-450)	Assistant Highway Supervisor	0.5				0.5			
MVH-LOCAL STREETS (203-450)	Superintendent of Public Works	0				0.2			
MVH-LOCAL STREETS (203-450)	Leisure Services Maintenance Worker III	1	7	7	0.25	1	8.2	8.2	1.2
FARMERS MARKET (252-808)	Administrative Assistant/Event Coordinator	0.2				0			
FARMERS MARKET (252-808)	Market Manager	1	1.2	1.2	0	1	1	1	-0.2
ARENA (254-806)	Box Office & Financial Assistant	1				1			
ARENA (254-806)	Arena Director	1				1			
ARENA (254-806)	Director of Tenant Relations	0				0			
ARENA (254-806)	Arena Maintenance Worker	4.5	6.5	6.5	0	4.5	6.5	6.5	0
DOWNTOWN DEVELOPMENT AUTHORITY (394-703)	Business Development Manager					0			
DOWNTOWN DEVELOPMENT AUTHORITY (394-703)	Economic Development Analyst	1	1	1	0	1	1	1	0
COMMUNITY DEVELOPMENT (472-684)	Customer Service Rep II	0				0			
COMMUNITY DEVELOPMENT (472-684)	Grants Program Coordinator	1				1			
COMMUNITY DEVELOPMENT (472-684)	Finance Analyst	0.3				0.3			
COMMUNITY DEVELOPMENT (472-684)	Management Assistant/Finance Specialist	0.15				0			
COMMUNITY DEVELOPMENT (472-684)	Financial Manager					0.1			
COMMUNITY DEVELOPMENT (472-684)	Community Development Specialist	3				3			
COMMUNITY DEVELOPMENT (472-684)	Community & Neighborhood Services Director	1	5.45	5.45	0.15	1	5.4	5.4	-0.05
SEWER MAINTENANCE (590-559)	Director of Public Works	0				0			
SEWER MAINTENANCE (590-559)	Planning Manager	0.25				0.25			
SEWER MAINTENANCE (590-559)	Economic Development Director	0				0			
SEWER MAINTENANCE (590-559)	Director of Development Services	0.25				0.25			
SEWER MAINTENANCE (590-559)	Director of Government Relationships & Strategic Operat	0.25				0.25			
SEWER MAINTENANCE (590-559)	Deputy City Manager	0.15				0.15			
SEWER MAINTENANCE (590-559)	Water/Sewer Maintenance Worker	7				8			
SEWER MAINTENANCE (590-559)	Public Utilities Supervisor	1				1			
SEWER MAINTENANCE (590-559)	Superintendent of Public Utilities	0.4				0			
SEWER MAINTENANCE (590-559)	Superintendent of Public Works					0.2			
SEWER MAINTENANCE (590-559)	Equipment Operator	1.4	10.7	10.7	0	1	11.1	11.1	0.4
WATER FILTRATION (591-558)	Director of Public Works	0				0			
WATER FILTRATION (591-558)	Planning Director	0.25				0.25			
WATER FILTRATION (591-558)	Director of Development Services	0.25				0.25			
WATER FILTRATION (591-558)	Director of Government Relationships & Strategic Operat	0.25				0.25			
WATER FILTRATION (591-558)	Deputy City Manager	0.15				0.15			
WATER FILTRATION (591-558)	Water Plant Operator	8				8			
WATER FILTRATION (591-558)	Chief Operator	1				1			
WATER FILTRATION (591-558)	Water Filtration Maintenance Operator	1				1			
WATER FILTRATION (591-558)	Water Filtration Plant Superintendent	1	11.9		0	1	11.9		0
WATER MAINTENANCE - CITY (591-559)	Director of Public Works	0				0			
WATER MAINTENANCE - CITY (591-559)	Planning Manager	0.25				0.25			
WATER MAINTENANCE - CITY (591-559)	Economic Development Director	0.25				0			
WATER MAINTENANCE - CITY (591-559)	Director of Development Services	0				0.25			
WATER MAINTENANCE - CITY (591-559)	Director of Government Relationships & Strategic Operat	0.25				0.25			
WATER MAINTENANCE - CITY (591-559)	Deputy City Manager	0.15				0.15			
WATER MAINTENANCE - CITY (591-559)	Water/Sewer Maintenance Worker	10				9			
WATER MAINTENANCE - CITY (591-559)	Superintendent of Public Utilities	0.35				0			
WATER MAINTENANCE - CITY (591-559)	Superintendent of Public Works					0.2			
WATER MAINTENANCE - CITY (591-559)	General Laborer	2				2			
WATER MAINTENANCE - CITY (591-559)	Equipment Operator	2.4				2			
WATER MAINTENANCE - TWP (591-560)	Water/Sewer Supervisor (Public Utilities Supervisor)	1	16.65	28.55	0	1	15.1	27	-1.55
HARTSHORN MARINA FUND (594-597)	Cemetery/Forestry/Marina (CFM) Supervisor	0.1				0.25			
HARTSHORN MARINA FUND (594-597)	Harbor Master					1			
HARTSHORN MARINA FUND (594-597)	Parks & Recreation Director					0.1			
HARTSHORN MARINA FUND (594-597)	Superintendent of Public Works		0.1	0.1	-0.15	0	1.35	1.35	1.25
PUBLIC SERVICE BUILDING (642-441)	Inventory/Stock Clerk	1				1			
PUBLIC SERVICE BUILDING (642-441)	Director of Public Works	0.75				0.9			

**2023-24
BUDGETED POSITIONS**

**2024-25
BUDGETED POSITIONS**

BUDGETARY ACCOUNT	POSITION TITLE	2023-24				2024-25			
		AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	CHANGE	AUTHORIZED POSITIONS	TOTAL BY DEPARTMENT	TOTAL BY FUND	CHANGE
PUBLIC SERVICE BUILDING (642-441)	Deputy Director of Public Works	0.75				0.75			
PUBLIC SERVICE BUILDING (642-441)	Administrative Services Supervisor	1				0			
PUBLIC SERVICE BUILDING (642-441)	Finance & Administrative Services Supervisor					1			
PUBLIC SERVICE BUILDING (642-441)	Administrative Assistant					1			
PUBLIC SERVICE BUILDING (642-441)	Customer Service Rep II	5				5			
PUBLIC SERVICE BUILDING (642-441)	Building Maintenance Supervisor	0.5				0.5			
PUBLIC SERVICE BUILDING (642-441)	Building Maintenance Worker	1	10	10	0.5	1	11.15	11.15	1.15
ENGINEERING (643-447)	Civil Engineer	2				2			
ENGINEERING (643-447)	Engineering Aide I	1				1			
ENGINEERING (643-447)	GIS Technician	1				1			
ENGINEERING (643-447)	Customer Service Rep II					0			
ENGINEERING (643-447)	Deputy Director of Public Works	0.25				0.25			
ENGINEERING (643-447)	Director of Public Works	0.25				0.1			
ENGINEERING (643-447)	Assistant City Engineer	1	5.5	5.5	0	1	5.35	5.35	-0.15
EQUIPMENT (661-563)	Mechanic	5				5			
EQUIPMENT (661-563)	Electronics Technician	0				0			
EQUIPMENT (661-563)	Equipment Operator	0.2				0			
EQUIPMENT (661-563)	Equipment Supervisor	0.8				0.8			
EQUIPMENT (661-563)	Superintendent of Public Works					0.15			
EQUIPMENT (661-563)	Superintendent of Public Utilities	0.25	6.25	6.25	0	0	5.95	5.95	-0.3
EMPLOYEE RELATIONS (677-272)	EEO/Employee Relations Director	0.4	0.4	0.4	0	0.4	0.4	0.4	0
	GRAND TOTALS	268.55	268.35	268.55	5.05	270.5	270.5	270.5	1.95

2024-25 BUDGETED CAPITAL IMPROVEMENTS

FINANCING SOURCES														
Project Title	Proposed FY	Phase	GF#	GF# (10)	Major Over (202)	Small Over (203)	P.L. (45)	State Grants (46)	Special Fund (50)	Match/Fund (51)	Monthly Fund (52)	FBI (62)	Equipment (64)	Total Cost
ADA Upgrades	TBD	D+C	101	91116	\$50,000									\$50,000
City Hall Roof	Roof replacement on large upper and 2 of 4 lower roofs	D+C	101	92119	\$0									\$0
Core IT Infrastructure Upgrades	Server core infrastructure and core switching	D+C	101	\$84,000										\$84,000
Area 31 Storage Building	New electrical storage building north of MSP Ave. Fire Pkwy, WPT	D+C	445	\$20,000						\$50,000	\$50,000			\$70,000
FD Station # 5	5 bathroom upgrades/renovations	D+C	101											\$50,000
Police Department First Floor Upgrades	Re-fitting Annex Vitrines by 3rd Floor Upgrades	D+C	101				\$300,000							\$300,000
Southern Avenue (Lakeshore to Seaway)		D+C	202	91218	\$1,090,279			\$50,000		\$50,000				\$2,030,000
Denise Street Bridge Renovation	Denise Street Bridge Renovation	C		\$445,000										\$445,000
Amey Street Bridge	Remain Bridge and Replace with Hill	C	202	92123	\$99,700									\$99,700
Lakeshore 300 East of Cottage Grove to Edgewater	Engineering and Design	D	202	92408	\$50,000			\$40,000		\$10,000				\$100,000
FY22 DWRF Infrastructure Replacements - East March	Watermain Service Replacement \$75,000 (most reimbursement address on work for capital)	D+C	591	92327	\$75,000									\$75,000
DWAF Grant	Anticipating transition to O&M 23	D+C	591	92124	\$289,884									\$289,884
Hill and Resurface - East March Road	M&R and Resurface	C	203		\$400,000									\$400,000
Millard Street, Lake Drive to West End	Reconstruct	D+C	201	92340	\$300,000						\$95,000			\$395,000
1st Street Safety Improvements	New planity for Apple Ave in 2026							\$60,000						\$60,000
2nd Street, Macgregor to Hudson	Local Reconstruct	C	203	92342	\$300,000					\$45,000				\$345,000
Local Reconstruct	Local Reconstruct	C	203	92344	\$975,000					\$140,000				\$1,115,000
Edgewater St. Thompson to Lakeshore	Reconstruct with Intersections Realignement	D+C	202	92354	\$425,000									\$425,000
Oak and San Douglas Rehabilitation	M&R and Resurface	D+C	202	92405	\$475,000									\$475,000
2824 Paving Program	M&R & Resurface Various Locations	C	202		\$100,000									\$100,000
Spauld and Reconstruction	Rebuild in place	C	101	\$100,000										\$100,000
Towne Irrigation	Install Irrigation	D+C	202											\$0
5th Street, Western to Burlington Dr	Reconstruct and Replace Storm Sewer	D	203		\$50,000									\$50,000
Apple Avenue Utility Design	Water and Sewer Related to MDT's 2026 Rebuild	D	590			\$45,000		\$45,000		\$20,000				\$110,000
Northwestern Lift Station Repairs / Upgrades	Misc. Lift Station Repairs/Upgrades (Bids as needed)	D+C	590	91028		\$250,000								\$250,000
Replace Difficult to Operate Hydrants Throughout Town	Replace Difficult to Operate Hydrants Throughout Town	D+C	445		\$400,000									\$400,000
PM South Restroom Building	Construct new restroom building and install "Wile Shack"	C	445	\$100,000						\$425,000				\$525,000
Hudson Main Improvements	Bottom Rehabilitation, office upgrades, north dock repairs, etc.	D+C	101		\$400,000									\$400,000
FY24 SRF	\$10M in L&L, F&E for Nutt Tank	C	591	92407	\$2,870,000									\$2,870,000
FY22 SRF	Engineering and Design	D	591		\$2,000,000									\$2,000,000
FY23 SRF	FY23 DWRF Water Service Replacements (Apple City Hill, Unknown)	C	591	92328	\$864,250									\$864,250
FY23 SRF - Wilson/Thompson	Bottom Neighborhood Utility Replacements	C	590	92222					\$71,000	\$14,500				\$85,500
FY23 SRF - Merton	Merton, Lincoln to Denmark	C	590	92221	\$33,250				\$87,500	\$81,250				\$202,000
Water Service Replacements	Various Locations	D+C	591						\$750,000					\$750,000
Water Filtration Plant - WMRWA Eligible	Controls upgrades, intake valves, and pump rebuilds	D+C	591							\$375,000				\$375,000
Water Filtration Plant - WMRWA Ineligible	High Service Pump Rebuilds	D+C	591							\$50,000				\$50,000
DWP Upgrades	TBD	D+C	642									\$200,000		\$200,000
Wood Street Storage Facility	Rehabilitate storage building at 12th Wood St. (2024)	D+C	101		\$50,000									\$50,000
Fire Department New Engine - new to 25-26 FY	New Engine	D+C	101		\$0									\$0
Fire Department New Truck (2024)	New Vehicle	C	462		\$50,000									\$50,000
Public Equipment Purchases	Includes \$80,000 for building costs	C	661										\$165,000	\$165,000
DWP Equipment Purchases	Includes \$100,000 for building costs	C	661										\$1,265,000	\$1,265,000
Development Services Fleet Vehicle - Delete	New Vehicle	C	101	\$0										\$0
Reconstruct - Friday Health Area	Replace existing entry vestibule	D+C	254											\$300,000
Perry Margaret Parkland Upgrades	Includes Indiana Street Plaza Improvements	C	445											\$0
880 First Demolition	Demolish building Hill basement, plant grass	C	4159					\$500,000						\$500,000
Neon House	Neon House Interior		445					\$150,000						\$150,000
Climate Action Project	TBD				\$2,437,779	\$2,130,000	\$1,974,400	\$1,500,000	\$1,292,500	\$2,470,750	\$250,000	\$200,000	\$1,430,000	\$24,147,884

\$1.25 Budget Year Total

BUDGET RESOLUTION

CITY OF MUSKEGON
 RESOLUTION OF APPROPRIATION
 2024-25 BUDGET
 2024-56(B)

WHEREAS, the City Manager has submitted a proposed Budget for 2024-25 in accordance with City Ordinance and Michigan Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act"; and,

WHEREAS, the 2024-25 proposed Budget has been reviewed by the City Commission following a public hearing for which due notice was given; NOW, THEREFORE, BE IT RESOLVED that the Budget for the City of Muskegon for the fiscal year beginning July 1, 2024 is hereby determined and adopted as follows:

GENERAL FUND

<u>FUND ACTIVITY NUMBER</u>	<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
101-101	City Commission	\$139,575
101-103	City Promotions & Public Relations	\$113,148
101-266	City Attorney	\$450,000
101-172	City Manager	\$883,705
101-252	Support to Outside Agencies	\$347,176
101-215	City Clerk & Elections	\$806,182
101-269	Employee Relations	\$324,016
101-202	Finance Administration	\$847,590
101-203	Pension Administration	\$3,888,096
101-205	Income Tax Administration	\$584,101
101-257	Assessing Services	\$421,000
101-288	Information Systems Administration	\$946,467
101-253	City Treasurer	\$723,396
101-272	Insurance Premiums	\$750,000
101-906	Debt Retirement	\$1,456,338
101-999	Transfers to Other Funds	\$1,327,000
101-301	Police	\$12,660,509
101-336	Fire	\$4,781,990
101-340	Central Fire	\$104,530
101-387	Building Code Inspections and Enforcement	\$1,979,050
101-265	City Hall Maintenance	\$501,577
101-446	Community Event Support/Downtown BID	\$51,685
101-448	Streetlighting	\$285,000
101-521	Sanitation	\$2,685,195
101-550	Stormwater Management	\$23,750
101-567	Cemeteries Maintenance	\$549,852
101-772	Parking Operations	\$471,492
101-773	Social District	\$45,000
101-751	Recreation	\$358,610

101-770	Parks Maintenance	\$2,625,513
101-757	McGraft Park Maintenance	\$140,248
101-771	Forestry	\$29,000
101-701	Planning, Zoning and Economic Development	\$1,080,571
101-901	Major Capital Improvements	<u>\$894,000</u>
	Grand Total General Fund Appropriations	\$43,275,362

OTHER BUDGETED FUNDS

<u>FUND ACTIVITY NUMBER</u>	<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
202,204	Major Streets and State Trunklines	\$8,715,710
203	Local Streets	\$3,829,020

BE IT FURTHER RESOLVED that the revenues and other financing sources (including use of prior year balances) for Fiscal Year 2024-25 are estimated as follows:

GENERAL FUND

<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
Taxes	\$ 20,501,926
State Revenues	6,550,382
Fees	5,416,159
All Building Permits	1,538,250
Beach Parking	860,000
Public Safety Revenue	619,600
Operating Transfers In	388,374
Indirect Costs	2,134,808
Fund Balance Drawdown	1,375,064
Other Revenue	<u>3,890,799</u>
Total General Fund Revenue	\$43,275,362

OTHER BUDGETED FUNDS

<u>FUND ACTIVITY NUMBER</u>	<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
202,204	Major Streets and State Trunklines	\$6,216,830
203	Local Streets	\$3,785,00

BE IT FURTHER RESOLVED that the operating expense projections for the following non-budget funds are hereby approved:

<u>FUND ACTIVITY NUMBER</u>	<u>FUND/ACTIVITY NAME</u>	<u>AMOUNT</u>
395	TIFA Debt Service	\$50,000
394	Downtown Development Authority Debt	809,481
250	Local Finance Development Authority Debt	182,848
234	Brownfield Redevelopment Authority (Pigeon Hill)	18,147
235	Brownfield Redevelopment Authority (Betten)	3,760
237	Brownfield Redevelopment Authority (Former Mall)	288,374
298	Brownfield Redevelopment Authority (Terrace Point)	455,280
252	Farmers Market & Kitchen 242	680,221
254	Trinity Health Arena	2,370,333
445	Public Improvement Fund	2,259,000
482	State Grants Fund	1,550,000
590	Sewer	9,590,967
591	Water	16,863,614
594	Marina/Launch Ramp	665,426
661	Equipment	4,212,992
642	Public Service Building	2,638,847
643	Engineering Services Fund	983,010
677	General Insurance Fund	6,422,053

BE IT FURTHER RESOLVED, that there is hereby appropriated for said fiscal year the several amounts set forth above which, pursuant to the "Uniform Budget and Accounting Act", define the City of Muskegon's appropriation centers, and

BE IT FURTHER RESOLVED, that the City Manager is hereby empowered to transfer appropriations within appropriation centers, and

BE IT FURTHER RESOLVED, that there is hereby levied a general tax as herein fixed on each dollar of taxable valuation for the purposes herein outlined, said levy to be applied on all taxable real and personal property in the City of Muskegon as set forth in the assessment roll dated May 2024:

<u>PURPOSE</u>	<u>MILLAGE (MILLS)</u>
General Operating	9.6127
Sanitation Service	2.8838
Promotion	<u>.0605</u>
Total	12.5570

At a meeting of the City Commission of the City of Muskegon, on the 11th day of June, 2024, the foregoing resolution was moved for adoption by Commissioner Kilgo. Commissioner Keener supported the motion.

Resolution declared adopted.



Ken Johnson, Mayor



Ann Marie Meisch, MMC City Clerk