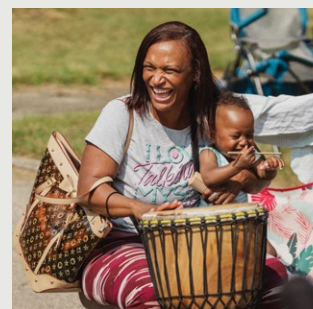
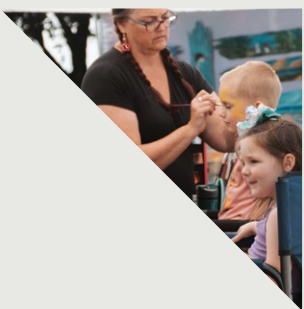


Approved Budget

FY 2025 - 2026



FY 2025-26

Budget Message



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

Enclosed is the **2025-26 Budget** for the City of Muskegon. Our goal has been to incorporate the City Commission's long, and short-term goals in balance with fiscal sustainability. No significant changes are recommended to the city's departmental structures this year, and we will recommend a step back in the number of capital projects in both the General Fund and the Public Improvement Fund. Capital investments in roads, water, sewer, and parks will continue as planned – most of these dollars are outside the General Fund.

This budget is designed to benefit the Muskegon community by maintaining current services. In fiscal year 2026, we will complete the update to the first-floor Police Department space (\$125,000 coming from the Public Improvement Fund) and make minor safety updates in Development Services and Finance Division offices (\$40,000 total). The city will continue its investment in our parks system to enhance recreational opportunities. These funds come from a combination of previously allocated ARPA dollars (which need to be spent by December 31, 2026) and previous investments approved by the City Commission.

Staff continues to refine the city's budget and budget message into a document which is 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 illustrate the rationale behind certain budget assumptions for FY 2025-26. We also discussed possible budget scenarios in the future (page 12). Although this Budget Message comes from Finance Director Kenneth Grant and City Manager Jonathan Seyferth, many team members contributed. Deputy Finance Director Jessica Rabe, Financial Manager Hayden Nickell, City Treasurer Sarah Wilson, Deputy City Manager LeighAnn Mikesell, Income Tax Administrator Peggy Straley, and Director of Government Relations & Strategic Operations Peter Wills were also instrumental in preparing the city's budget. All department and division heads work within their budgets to develop the best plan for the city. This is truly a team effort.

We asked the team to incorporate a 2% reduction in discretionary spending for FY2025-26 compared to our current fiscal year (for the current fiscal year, a 5% discretionary spending reduction has been in place). For clarification, this does not include personnel costs, so most departments' overall budgets are not seeing a decrease. The team responded, and we produced a **structurally sound budget** (revenues cover staffing and ongoing expenses with a buffer). Because of the team's hard work, the **FY 2025-26 budget as presented is in the black by \$232,972**.



Revenues



Property & Income Taxes

The city's general property tax rate will again be subject to a [Headlee Rollback](#) this year. For the tax year 2024, the property tax rate was 9.6127 mills (our charter maximum millage rate is 10 mills). For 2025, our property tax rate will be rolled back to 9.3916 mills. The budget estimates \$7,500,000 in general property taxes (about a \$400,000 increase over last year).

The income tax rate will remain unchanged at 1% for residents and 0.5% for non-residents who work in the city. The projected income tax receipts for 2025-26 will continue to grow, and the department is projected to collect \$13,225,000. This is about a \$475,000 increase over where we're projected to end FY 2024-25. This is a similar increase to the growth the city experienced between our previous two fiscal years. However, the reasons for the growth are different.

The city is projecting an increase of \$100,000 in the base income tax collection and another \$375,000 in growth based on new jobs coming to the Port City Industrial Park, which will be new income tax revenue in FY 2025-26. The increase in new employment highlights the importance of our Development Services team and their work in attracting, retaining, and facilitating job growth in the city.

The considerable income tax growth we saw previously was driven by team members in the Income Tax Department, who worked hard to ensure all income taxes due to the city were paid. The team achieved this by changing how we communicated with individual taxpayers and businesses.



Other Major General Fund Revenue Notes

The budget identifies \$44,335,812 in total General Fund Revenues. This is an increase of \$1,485,205 (or about 3.47%) from FY 2024-25, when revenues are projected to end the year at \$42,850,607. (For historical comparisons of annual General Fund Revenue, please see page 11.)

Staff does want to note a significant change in Transfers-In. This increase is accounted for by utilizing non-general fund revenue from the city's Cemetery Perpetual Care Fund managed by the Community Foundation and established in the early 2010s. Approximately \$400,000 will be transferred to cover cemetery operations. Historically, the city has not taken a distribution thus allowing the Fund to accrue a larger

balance. At this time, there are enough resources within the Fund for this larger draw. In future fiscal years we plan to access approximately \$50,000 per year. Staff will also be recommending transferring a portion of our Perpetual Care Funds held at the city to the Community Foundation to further build the foundation fund and allow for larger annual draws.

For ease of review, staff has divided General Fund Revenues into several categories, as shown in Table 1. Chart 1, on page 4, has a pie chart breakdown of the General Fund Revenues. FY 2024-25 changes are based on the amended budget as of March 31, 2025, not the FY 2024-25 budget adopted in June 2024.

TABLE 1
General Fund Revenues, Category Breakdown

| Revenue Category | Projected FY 2025-26 Revenues | Change from FY 2024-25* |
|---------------------------|-------------------------------|-------------------------|
| Property Taxes | \$7,500,000 | 5.66% |
| Income Taxes | \$13,225,000 | 3.73% |
| Sanitation Tax | \$2,205,436 | 4.43% |
| Marijuana Taxes | \$675,000 | (3.43%) |
| State Revenues | \$6,925,000 | 2.59% |
| Fees | \$3,899,078 | 0.73% |
| All Building Permits | \$1,603,000 | 4.21% |
| Beach Parking | \$1,300,000 | 18.18% |
| Public Safety Revenues | \$693,000 | (15.67%) |
| Transfers In | \$895,074 | 30.74% |
| Other | \$3,298,489 | (6.92%) |
| Indirect Cost Allocations | \$2,116,735 | (0.85%) |
| Unspent Revenues | \$0 | (100%) |
| TOTAL | \$44,335,812 | 3.47% |

*This change is based on amended budgets as of March 31, 2025

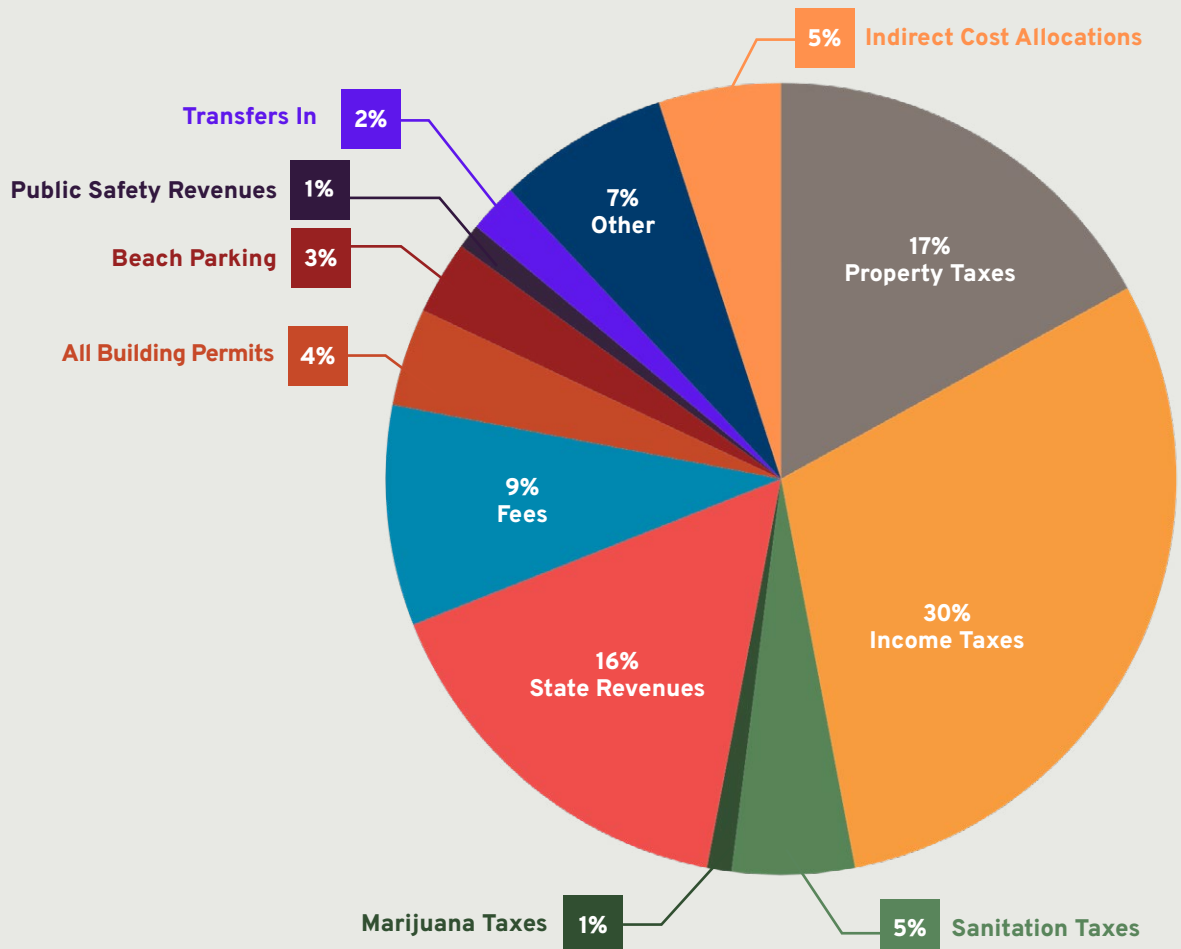
Many revenue categories are self-explanatory and only include one revenue source: property & income taxes, for example. Other categories include multiple similar revenue lines and may require additional explanation. For example, fees include anything where a resident or customer pays a fee to the city for a service. Fees include rental property registration, business licenses, tax collection fees, and storm water 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 and administrative support.

As we project a budget in the black, no unspent revenues from previous fiscal years are being used. The balance of funds in this fiscal year will be added to our fund balance.

CHART 1
Projected FY 2025-26 Revenues



Expenses



Major General Fund Expenses

The budget identifies \$44,102,840 in General Fund expenses, many of which are personnel-related. The City of Muskegon is a service provider, and personnel-related expenses inherently dominate service provider costs. Personnel costs generally consist of employee salaries and benefits. The FY 2024-25 budget includes **\$33,851,749** in salary and benefit costs. Of those costs, **\$23,148,780** are directly accounted for in the General Fund, while the remainder are in the city's other funds. Employee salaries and benefits comprise **52.5%** of the city's General Fund expenditures.

The city also engages several contractual service providers to provide various services to our community. **\$27,208,344** is dedicated to contractual service providers across all our funds with **\$4,782,196** of those contracts coming in the General Fund. 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.

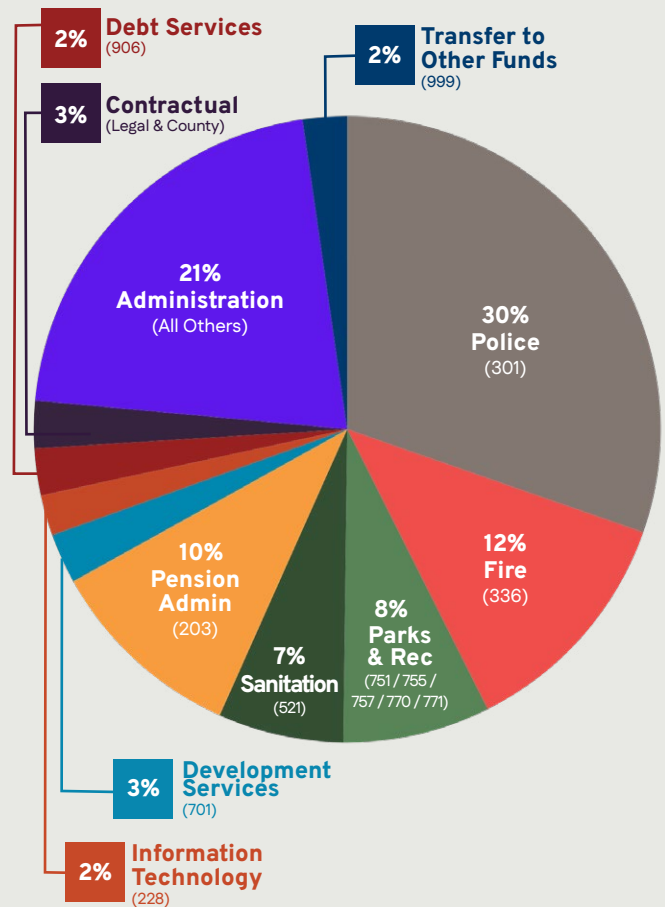
The review of the General Fund can also be understood based on functional categories, such as police, fire, parks, and administration.

TABLE 2
General Fund Expenses, Category Breakdown

| Expense Category (Department) | Projected FY 2025-26 Expenses |
|---|----------------------------------|
| Police (301) | \$13,379,287 |
| Fire (336) | \$5,405,218 |
| Parks & Rec (751 / 755 / 757 / 770 / 771) | \$3,351,636 |
| Sanitation (521) | \$2,855,501 |
| Pension Admin (203) | \$4,522,748 |
| Development Services (701) | \$1,137,489 |
| Information Technology (228) | \$926,568 |
| Administration (All Others) | \$11,517,393 |
| Transfer to Other Funds (999) | \$1,007,000 |
| TOTAL | \$44,102,840 |

From a structural standpoint, there are no major changes between expense categories from FY 2024-25 to FY 2025-26. Parks & Recreation is entering its third full fiscal year as a standalone department and will see a modest increase in overall spending in the general fund. The budget number reflected in the General Fund expenditures does not include APRA investment dollars, the balance of which has been dedicated to park upgrades and will occur through this coming fiscal year. Federal regulations require that all ARPA dollars be spent by December 31, 2026.

CHART 2
Projected FY 2025-26 Expenses



The three-digit code represents the department(s) that make up this total number.

General Fund Budget Note

The General Fund is planning to subsidize operations at Trinity Health Arena (\$450,000), the Local Development Finance Authority (\$200,000, see page 8), Engineering Services (\$350,000), and the Farmers Market (\$7,000). This is noted in "Transfers to Other Funds" and represents about 2% of our overall general fund budget.

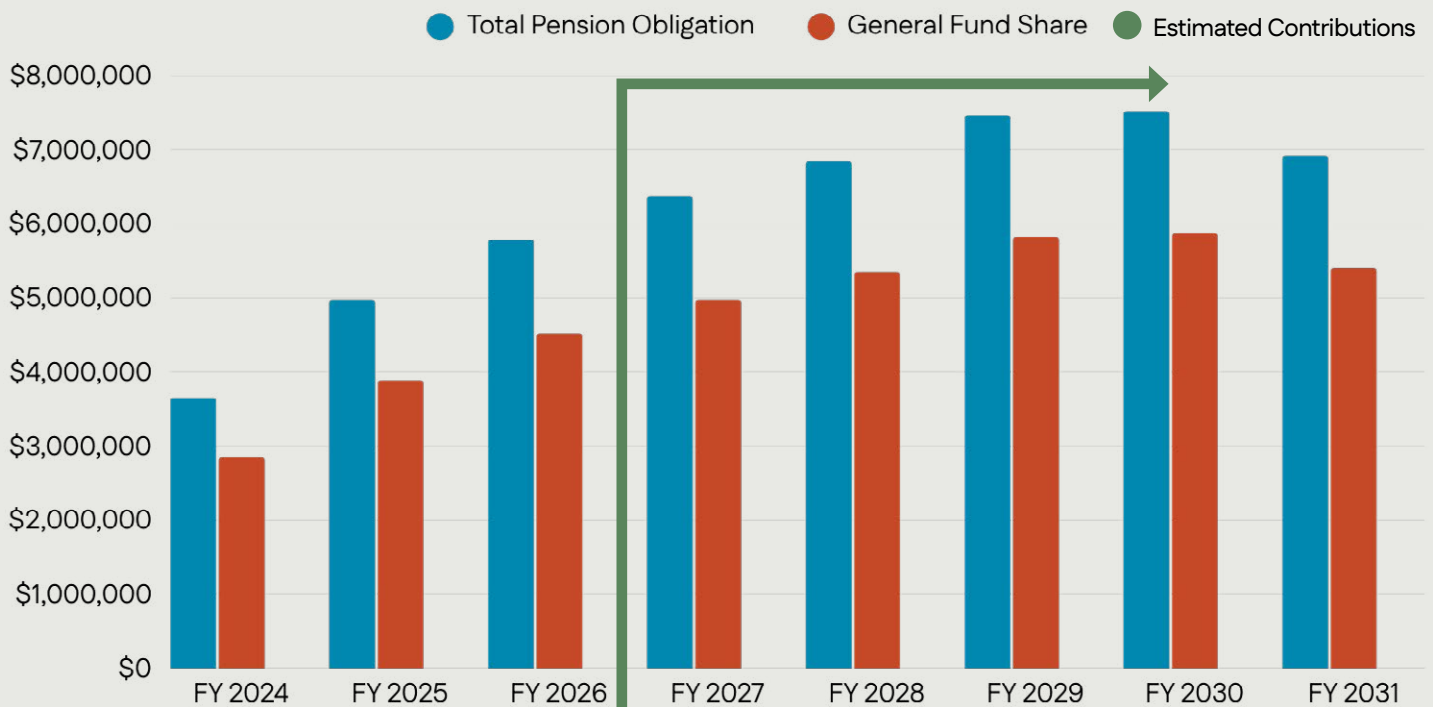
Pension & Other Post-Employment Benefits

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 continue to prove 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 proven to be understated in Muskegon and much of Michigan – Muskegon is not alone in this situation. As such, over the past decade, pension and retiree healthcare fund contributions have grown significantly.

These costs will continue to increase for at least the next four fiscal years. The most recent projections from the Municipal Employees' Retirement System of Michigan (MERS) show annual pension administration payments leveling off in Fiscal Year 2029-30. (This is only an estimate and could change.) Chart 3 illustrates the actual (FY 2026 and prior) and estimated pension administration costs through the end of FY 2030-31

(when contributions are estimated to begin falling). Current pension liabilities are projected to increase 16.32% over the current fiscal year and now make up slightly more than 10% of the city's general fund budget. If the projections hold (with MERS's most optimistic numbers), pension administration costs will make up nearly 12% of the general fund budget in FY 2029-30.

CHART 3
Estimated Pension Admin Costs



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 several years.

City staff have worked diligently over the past decade to reduce the long-term cost of retirement-related benefits. Our pension and retiree healthcare systems

have been closed to new hires for many years. 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.

A positive note about retiree benefits, our 2024 audit shows that the retiree healthcare system benefits are more than 100% funded (Visit mkgcity.com/acfr and view page 99 of the June 30, 2024, audit).

Fund Balance Projections

Staff has been cognizant of the city's fund balance policy while putting this budget together. The policy requires us to maintain a minimum fund balance of 13%. Historically, the fund balance usually sits around 20%, staff also believes this should be our goal moving forward.

Our fund balance percent is calculated by looking at the unrestricted fund balance and dividing it by the previous year's revenues (this is a part of our audit and can be found on page 28 of the June 2024 Audit – linked above).

In our June 2024 Audit, the unassigned fund balance was \$5,124,424. Following our 4th quarter reforecast, this number is projected to be \$5,069,334 (our auditors will have to confirm this estimate). Taking our previous year's revenue of \$39,157,873, our unrestricted fund balance sits at 13% for the current fiscal year (FY2024-25).

Since we are proposing spending less this coming fiscal year than what we are taking in, that \$232,972 will be added to our projected fund balance. This allows us to maintain a 13% fund balance, meeting the City Commission's Requirements.

Fund Balance Formula

UNASSIGNED FUND BALANCE
PREVIOUS YEAR REVENUE

=

UNASSIGNED FUND
BALANCE PERCENT

\$5,302,306

=

\$40,793,281

0.13 (13%)



Miscellaneous Budget Notes

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 (requiring the \$200,000 annual transfer for debt payments, as noted on page 5). The last debt payment is due in FY 2025-26. 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. The scattered site housing brownfield exceeded expectations in FY 2024-25, generating more than \$200,000 when projections were for about \$154,000.

Major and Local Street Funds plan to construct several large-scale projects, including the reconstruction of Southern Ave. from Seaway Dr. to Lakeshore Dr. (which began fiscal year 24-25). Other projects include the mill and resurfacing of Oak and Sun Dolphin on the city's east side, as well as Western Avenue from 8th Street to Terrace.

City staff will be working to establish a Housing Fund before the end of FY 2024-25 where its first year of operations will be FY 2025-26. We anticipate taking some of the Public Improvement Fund balance (funds related to house/land sales) and transferring that to the Housing Fund. Over time we would move sales of property (empty lots and houses) to the Housing Fund. We also anticipate directing scattered site brownfield revenues to the Housing Fund. The Housing Fund will be under the authority of the Development Services Division and will allow the city to further develop our dynamic housing investment/development programs.

Furthermore, these changes will allow the Public Improvement Fund to be used only for investments in assets (firetrucks, hydrant replacements, building capital needs, etc....), which was the fund's original intent.

The Marina and Launch Ramp Fund will continue to operate at approximately half capacity after losing the center T-dock at Hartshorn Marina. All available slips will be filled; however, the loss of approximately 50 slips results in the marina continuing to operate at a loss.

The marina fund did receive a General Fund transfer in FY 2024-25, but we do not anticipate a fund transfer in FY 2025-26. However, future transfers are anticipated to keep up with capital projects at the marina and launch ramps.



The Downtown Development Authority has been performing as expected this fiscal year (the first in which its capture exceeded \$500,000). Next year, staff is projecting a modest increase in capture to \$537,000. This coming year, the DDA will continue to be fully responsible for all expenses formerly handled by the now-disbanded Downtown BID (Business Improvement District); this includes landscaping and snow removal in the Downtown. Downtown Landscaping is contracted to Barry's Greenhouse of Muskegon. This year will also be the second year for the DDA to cover the costs of seasonal DPW workers picking up downtown trash and general maintenance.

The city is also anticipating additional development in the Core Downtown in Fiscal Year 2025-26, with the second phase of Lakeview Lofts scheduled to begin construction in the fall of 2025. The former Shaw Walker development, in the DDA, will also be fully underway in the new fiscal year. These new activities will have an additional positive impact on the DDA's tax capture in future years.



The Water Fund saw significant improvement in its net position and unrestricted fund balance last fiscal year (Visit mkgcity.com/acfr and see page 42 of the June 30, 2024, audit). We expect the trend to continue this fiscal year and into FY 2025-26. The city continues to make capital investments needed to keep pace with the required lead service line replacement mandated by the State of Michigan and the EPA. Additionally, the state’s revolving loan fund forgives portions of the investments made by cities using the program. We are pleased to note that we are projecting the water fund performing in the black for the second year.

Staff still anticipates at least one additional rate increase (beyond FY 2025-26) for water customers. We know this can be a burden to residents, and it’s not a recommendation we take lightly. However, we must meet our long-term objective of building a fund balance equivalent to six months of operating expenses (or about \$6.5 million).

TABLE 3
Water Fund Revenues & Expenses

| | |
|---------------------|--------------|
| FY 2024-25 Revenues | \$21,938,115 |
| FY 2024-25 Expenses | \$21,660,136 |
| FY 2024-25 Balance | \$277,979 |

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, are finishing up a EGLE Water Affordability & Planning Grant (view at mkgcity.com/egleppo). Working with Prein & Newhof, the city has been reviewing programs that have been successful in other communities and identifying what may work for the City of Muskegon. Prein & Newhof along with city staff presented preliminary findings to the City Commission earlier in 2025 and will have final recommendations for consideration in the summer of 2025.



The Sewer Fund is structurally sound, and it is projected to continue carrying a positive net position and an appropriate fund balance going into the next fiscal year. (Visit mkgcity.com/acfr and see page 42 of the 2024 audit, for more information on the state of the sewer fund.)

TABLE 4
Sewer Fund Revenues & Expenses

| | |
|---------------------|---------------|
| FY 2024-25 Revenues | \$10,375,188 |
| FY 2024-25 Expenses | \$11,930,923 |
| FY 2024-25 Balance | (\$1,555,735) |

We are projecting a fund balance between \$6.5 and \$7 million at the end of FY 2024-25 which is above our minimum fund balance target of \$5 million. A portion of the cash reserves in the fund balance will be used to complete needed projects, including the reconstruction of Catherine Avenue and deferred maintenance on four sewer lift stations.

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 \$1,100,000 in capital purchases in FY 2025-26.

TABLE 5
Public Improvement Fund Expenses

| Item | Cost |
|------------------------------------|------------------|
| First Floor City Hall PD Build out | \$125,000 |
| Dev. Services Wall/Door | \$20,000 |
| Garbage Compactor Arena/Downtown | \$50,000 |
| Parks Investments | \$335,000 |
| TOTAL | \$530,000 |

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 \$530,000 on various capital improvements, including park improvements.

City Commission

PRIORITIES

In early 2025 the City Commission met to review the 5-year goal list and selected two key focus areas for city staff to work into the budget in FY 2025-26 and prioritize in this coming fiscal year. Those focus areas are:

1. Recognizable Improvements to Community Safety
2. Opportunities To Retain Youth Within The City & Attract Young Talent



Parks & Recreation

Investments in city parks continues to be a priority of the City Commission. These investments include installing new playground equipment at parks across the city.

TABLE 6
Total Parks & Rec Expenditures
Across All Funds

| Fund | Department | FY 2025-26 Allocation | Change |
|--|------------------------|-----------------------|----------------|
| General | Recreation (751 & 755) | \$367,847 | 2.5% |
| General | McGraft Park | \$119,120 | 15.4% |
| General | Park Maintenance | \$2,813,002 | 3.6% |
| General | Forestry | \$51,667 | 41.5% |
| General Fund Dollars to Parks & Rec | | \$3,351,636 | 5.9% |
| Federal Grants | ARPA | \$1,500,000 | |
| General Public Improvement | | \$350,000 | |
| Grants & Non-General Fund Dollars | | \$1,850,000 | |
| TOTAL | | \$5,201,636 | (18.5%) |

Parks & Recreation Director, Kyle Karczewski, and his team will continue to expand summer sports clubs/camps programs to complement what our partner organizations around the community are already doing.

General fund support to Parks & Recreation is seeing an increase in spending of about 5.9% from FY 2024-25 to FY 2025-26. In fiscal year 2024-25, significant updates to the McGraft Park Community Center were made resulting in a one time increase to spending at the park. Expenses in that line item for fiscal year 2025-26 are more in line with normal spending.

As we're nearing the end of our ARPA dollar allocation, total investments in the park system are decreasing by 18.5% in FY 2025-26. This is accounted for by a smaller pool of ARPA dollars remaining as well as fewer state and local grants anticipated in the coming fiscal year. However, even with these changes, investment in city parks remains high when compared to recent history.



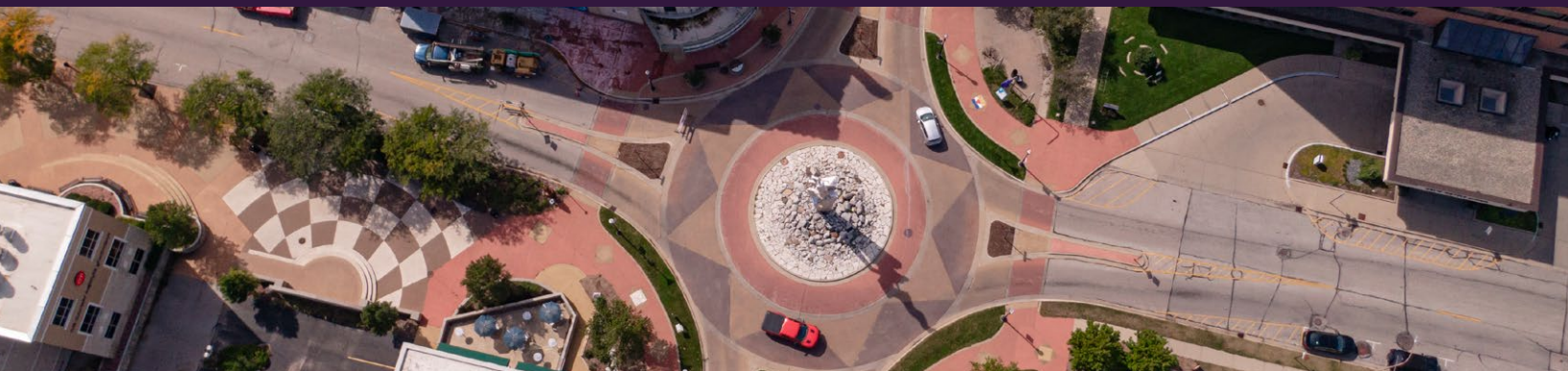
Historical Revenue Information

Over the last decade, the City of Muskegon has seen a significant increase in general fund revenues from just under \$25 million in FY 2014-15 to more than \$40 million in FY 2023-24 (our most recently audited numbers). This is an average increase of 5.5% a year. However,

two years (FY 2021 & FY 2023) were far above average, with double-digit gains, and FY 2019 had 0.06% growth. Taking out these high and low numbers, the average annual increase is closer to 4% per year. We’re projecting slightly lower growth this coming fiscal year at 3.47%.

Although these revenue growth numbers are impressive, the numbers look different when adjusted for inflation. Our FY 2023-24 revenue of \$40,793,000 equals \$30,265,000 in 2015 dollars, \$10.5 million less, and represents a growth of about \$5 million over those 10 years (when adjusted for inflation).

Staff highlights this information to temper expectations about what can be done with this additional revenue. We are moving in the right direction and are in a much better situation than many other communities. But when considering everything, the City of Muskegon still has tight budgets and may not be as flexible as it might seem on first blush.



Charts 4 and 5 below show the difference in growth curves between actual and constant dollars. Constant dollars are adjusted for inflation to reflect the true buying power of money over time, allowing for year-to-year comparisons.

CHART 4
General Fund Revenues
FY INDICATES FISCAL YEAR END

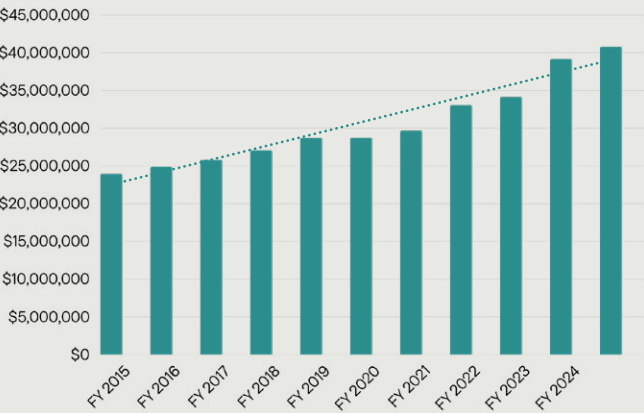
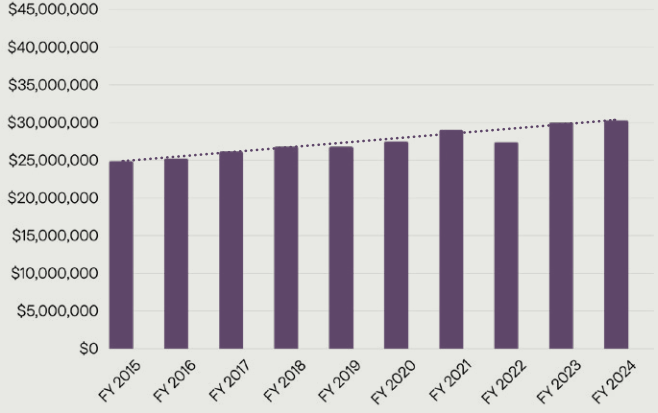


CHART 5
General Fund Revenues in Constant Dollars
2015 AS BASE YEAR



These revenue numbers also need to be considered relative to some factors that are primarily out of our control – pension administration, which is discussed above on page 6.

Future Revenue/ Expense Projections

As part of our budget preparation, the city's senior staff reviews a basic 5-year projection to understand projected costs for pensions, salaries and benefits, and other expenses. This helps us assess the impact on our fund balances, which must remain around 13%.

As noted in the pension cost discussions on page 6, we have projections for those costs through FY 2030-31. We also assumed a 3.5% growth in general fund revenues (slightly below our average), a 4% growth in salary and benefits (taking into account union contract pay adjustments and health care cost increases), and a 1% increase in non-salary expenses (keeping in mind that FYs 2025 and 2026 saw overall reductions in non-salary costs). The projections also consider when bond payments end and remove one-time revenues from this year's budget. With these assumptions, the following 5-year budget is projected in Table 7.

TABLE 7
Basic 5-Year Budget Projection

| | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | FY 2030-31 | Annual Revenue Growth |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------------|
| General Fund Revenue | \$44,335,812 | \$45,537,565 | \$47,131,380 | \$48,780,979 | \$50,488,313 | \$52,255,404 | 3.5% |
| General Fund Salary & Benefit | \$23,148,780 | \$24,074,731 | \$25,037,720 | \$26,039,229 | \$27,080,798 | \$28,164,030 | Salary & Benefits Increase |
| General Fund MERS | \$4,522,748 | \$4,968,600 | \$5,335,200 | \$5,818,800 | \$5,865,600 | \$5,397,600 | |
| General Fund Non-Salary | \$16,431,312 | \$16,395,625 | \$16,359,581 | \$16,523,177 | \$16,438,409 | \$16,602,793 | |
| Total Expenses | \$44,102,840 | \$45,438,956 | \$46,732,502 | \$48,381,206 | \$49,384,807 | \$50,164,423 | |
| Difference | \$232,972 | \$98,609 | \$398,878 | \$399,772 | \$1,103,505 | \$2,090,980 | Non-Salary Increase |
| Unrestricted FB | \$5,302,306 | \$5,400,915 | \$5,799,793 | \$6,199,566 | \$7,303,071 | \$9,394,051 | 1% |
| FB% | 13.00% | 12.46% | 13.08% | 13.61% | 15.50% | 19.26% | |

1 Fire Truck payment falls off after FY 2026 (subtracted out \$200,000)

1 Fire Tuck Payment falls off after FY 2028 (subtract out \$250,000)

*LDFA \$200,000 falls off in FY 2028

(Please keep in mind that this budget projection does not include any capital expenditures in the general fund or additional staffing. We have taken the previous year's unspent revenue (difference line) and added it to the unrestricted fund balance to maintain our minimum fund balance.)



Other Notes

Fund Balance Projections

To present this year’s budget, the staff decided to defer several capital projects, including:

| | |
|-------------------------------------|------------|
| Replacing the Roof at City Hall | \$700,000 |
| Reconstruction of City Hall Parking | \$100,000 |
| Replacing the Roof at Central Fire | \$250,000 |
| Replacement of Body Cameras | \$650,000* |
| Replacement of Tasers | \$250,000* |
| Trinity Health Arena Seating | \$500,000+ |

*Seeking alternative funding for this project

Opportunities

The city has a unique opportunity moving into the next fiscal year. Several multi-generational projects are on the horizon that could significantly impact the future look of our community and the public’s access to Muskegon Lake. Furthermore, these projects would have a long-term positive financial impact on our general fund (and other funds) revenues, thereby expanding our opportunities to provide services to our residents.

Conclusion

Muskegon’s finances are expected to remain healthy, but we have several lean years ahead. Our current fiscal position results from the administration’s strong long-term fiscal management (going back decades) and oversight of the Finance Department, which are 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 budget will help to maintain a strong and vibrant city that offers residents the best quality of life.

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.

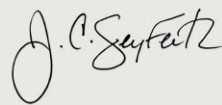
The uncertainty at the federal level is of paramount concern going into the new fiscal year. Changing priorities and regulations force staff to continually reevaluate if our programs meet current requirements. Recent [memos from the Department of Transportation](#) bring into focus the various considerations we need to balance going forward.

Economic uncertainty at the national and international levels could also impact the local economy. A drop in manufacturing production could negatively impact income tax revenues. Reduction in investment income could also impact the city’s net position.

Future Recommendation

To ensure our financial resources are aligned with the commission’s most important goals and the city’s needs, we recommend transitioning to a priority-based budgeting (PBB) model in future fiscal years. After staffing costs, contracts, pension administration, and other fixed costs are accounted for, the balance of funds are appropriated based on a priority basis for the coming fiscal year. PBB offers a more transparent, strategic, and flexible approach to budgeting, empowering the city to focus on outcomes that matter most in each fiscal year by adapting more effectively to changing fiscal environments. Adopting this approach will not only strengthen accountability and decision-making but also enhance our ability to deliver high-impact services in a way that is both fiscally responsible and forward-thinking.

Respectfully submitted,


Jonathan C. Seyferth
ICMA-CM
City Manager


Kenneth D. Grant
Finance Director



Budget FAQs

Q What is the budget?

A The budget is the financial plan for the City of Muskegon. It details planned operating and capital expenditures. The budget document includes the appropriated 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.

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

A 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 (account).

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

A 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.

Q Why do some revenue lines have 15 digits rather than the standard nine (9)?

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

Q What information am I looking at in the four (4) budget columns in the Budget?

A Looking at those columns from left to right, you will see the most recently completed and audited fiscal year (in this case, FY 2023-24). 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 2nd Quarter forecast in mid-winter. 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 April 30, 2025. 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.

Budget FAQs Continued

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

A 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).
- Fixed costs added to the budget
- Senior staff have 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.
- Budget meetings with each division & department head to discuss budget requests.

May

- Budget presentation and public hearing.

June

- Budget 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.

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

A 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 Parks & Rec Advisory Committee, provide input and recommendations to the budget.



Budgeted Positions

COMPARISON

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|-----------------------------------|---|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | 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 | 101 | 1 | | | | 1 | | | |
| CEMETERIES (101-567) | Cemetery/ Forestry/ Marina (CFM) Supervisor | 101 | 0.25 | 1.25 | | -0.05 | 0.25 | 1.25 | | 0 |
| | | | | | | | | | | |
| CITY CLERK & ELECTIONS (101-215) | City Clerk | 101 | 1 | | | | 1 | | | |
| CITY CLERK & ELECTIONS (101-215) | Elections Coordinator | 101 | 1 | | | | 1 | | | |
| CITY CLERK & ELECTIONS (101-215) | Customer Service Rep II | 101 | 2 | | | | 2 | | | |
| CITY CLERK & ELECTIONS (101-215) | Deputy City Clerk | 101 | 1 | 5 | | 0 | 1 | 5 | | 0 |
| | | | | | | | | | | |
| CITY COMMISSION (101-101) | Executive Assistant to City Manager | 101 | 0.25 | 0.25 | | 0 | 0.25 | 0.25 | | 0 |
| | | | | | | | | | | |
| CITY HALL MAINTENANCE (101-265) | Building Maintenance Worker | 101 | 1 | | | | 1 | | | |
| CITY HALL MAINTENANCE (101-265) | Building Maintenance Supervisor | 101 | 0.5 | 1.5 | | 1.5 | 0.5 | 1.5 | | 0 |
| | | | | | | | | | | |
| CITY MANAGER'S OFFICE (101-172) | City Manager | 101 | 1 | | | | 1 | | | |
| CITY MANAGER'S OFFICE (101-172) | Deputy City Manager | 101 | 0.55 | | | | 0.55 | | | |
| CITY MANAGER'S OFFICE (101-172) | Content Creator | 101 | 1 | | | | 1 | | | |
| CITY MANAGER'S OFFICE (101-172) | Community Engagement Manager | 101 | 1 | | | | 1 | | | |
| CITY MANAGER'S OFFICE (101-172) | Director of Government Relationships & Strategic Operations | 101 | 0.25 | | | | 0.25 | | | |
| CITY MANAGER'S OFFICE (101-172) | Executive Assistant to City Manager | 101 | 0.75 | 4.55 | | 0.25 | 0.75 | 4.55 | | 0 |
| | | | | | | | | | | |
| CITY TREASURER'S OFFICE (101-253) | Customer Service Rep II | 101 | 4 | | | | 4 | | | |

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|-------------------------------------|--|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE |
| CITY TREASURER'S OFFICE (101-253) | Treasury Services Supervisor | 101 | 1 | | | | 1 | | | |
| CITY TREASURER'S OFFICE (101-253) | City Treasurer | 101 | 1 | 6 | | 0.5 | 1 | 6 | | 0 |
| | | | | | | | | | | |
| EMPLOYEE RELATIONS (101-269) | EEO/Employee Relations Director | 101 | 0.6 | 0.6 | | 0 | 0.6 | 0.6 | | 0 |
| | | | | | | | | | | |
| BUILDING CODE INSPECTIONS (101-387) | Code Coordinator | 101 | 1 | | | | 0 | | | |
| BUILDING CODE INSPECTIONS (101-387) | Code Compliance Inspector | 101 | 1 | 2 | | 0 | 0 | 0 | | -2 |
| | | | | | | | | | | |
| FINANCE & ADMINISTRATION (101-202) | Finance Analyst | 101 | 0.7 | | | | 0.7 | | | |
| FINANCE & ADMINISTRATION (101-202) | Finance Manager | 101 | 0.9 | | | | 0.9 | | | |
| FINANCE & ADMINISTRATION (101-202) | Finance/Payroll Clerk | 101 | 1 | | | | 1 | | | |
| FINANCE & ADMINISTRATION (101-202) | Assistant Finance Director | 101 | 1 | | | | 1 | | | |
| FINANCE & ADMINISTRATION (101-202) | Finance and Administrative Services Director | 101 | 1 | 4.6 | | 0.05 | 1 | 4.6 | | 0 |
| | | | | | | | | | | |
| FIRE (101-336) | Firefighter | 101 | 12 | | | | 12 | | | |
| FIRE (101-336) | Fire Lieutenant | 101 | 9 | | | | 9 | | | |
| FIRE (101-336) | Fire Battalion Chief | 101 | 3 | | | | 3 | | | |
| FIRE (101-336) | Fire Marshal | 101 | 1 | | | | 1 | | | |
| FIRE (101-336) | Deputy Director of Fire | 101 | 1 | | | | 1 | | | |
| FIRE (101-336) | Fire Inspector | 101 | 0.5 | | | | 0.5 | | | |
| FIRE (101-336) | Fire Mechanic (Assistant) | 101 | 3 | 29.5 | | 0 | 3 | 29.5 | | 0 |
| | | | | | | | | | | |
| INCOME TAX ADMINISTRATION (101-205) | Customer Service Rep II | 101 | 3 | | | | 3 | | | |
| INCOME TAX ADMINISTRATION (101-205) | Income Tax Administrator | 101 | 1 | 4 | | 4 | 1 | 4 | | 0 |
| | | | | | | | | | | |
| INFORMATION SYSTEMS (101-288) | Information Systems Director | 101 | 1 | | | | 1 | | | |

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|-------------------------------------|---|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE |
| INFORMATION SYSTEMS (101-288) | Network Administrator | 101 | 1 | | | | 1 | | | |
| INFORMATION SYSTEMS (101-288) | Technology Support Specialist | 101 | 1.5 | 3.5 | | 3.5 | 1.5 | 3.5 | | 0 |
| | | | | | | | | | | |
| PARKS (101-770) | Parks & Recreation Director | 101 | 0.5 | | | | 0.5 | | | |
| PARKS (101-770) | Leisure Services Maintenance Worker II | 101 | 5 | | | | 5 | | | |
| PARKS (101-770) | Leisure Services Maintenance Worker I | 101 | 4 | | | | 4 | | | |
| PARKS (101-770) | Parks Supervisor | 101 | 0.9 | | | | 0.9 | | | |
| PARKS (101-770) | Beach/Park Ranger | 101 | | | | | 0.5 | | | |
| PARKS (101-770) | Cemetery/ Forestry/ Marina (CFM) Supervisor | 101 | 0.25 | 10.65 | | 10.65 | 0.25 | 11.15 | | 0.5 |
| | | | | | | | | | | |
| RECREATION (101-751) | Parks & Recreation Director | 101 | 0.4 | | | | 0.4 | | | |
| RECREATION (101-751) | Superintendent of Public Works | 101 | 0.05 | | | | 0.05 | | | |
| RECREATION (101-751) | Cemetery/ Forestry/ Marina (CFM) Supervisor | 101 | 0.25 | | | | 0.25 | | | |
| RECREATION (101-751) | Event Coordinator | 101 | 2 | 2.7 | | 0.1 | 2 | 2.7 | | 0 |
| | | | | | | | | | | |
| MC GRAFT PARK MAINTENANCE (101-757) | Parks Supervisor | 101 | 0.1 | 0.1 | | 0 | 0.1 | 0.1 | | 0 |
| | | | | | | | | | | |
| PLANNING (101-701) | Planning Director | 101 | 0.25 | | | | 0.25 | | | |
| PLANNING (101-701) | Director of Development Services | 101 | 0.25 | | | | 0.25 | | | |
| PLANNING (101-701) | Administrative Assistant | 101 | 1 | | | | 1 | | | |
| PLANNING (101-701) | Economic Development Analyst | 101 | 1 | | | | 1 | | | |
| PLANNING (101-701) | Planner II | 101 | 1 | | | | 1 | | | |
| PLANNING (101-701) | Planner III | 101 | 1 | | | | 1 | | | |
| PLANNING (101-701) | Code Coordinator | 101 | 0 | | | | 1 | | | |

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|-----------------------------|---|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE |
| PLANNING (101-701) | Code Compliance Inspector | 101 | 0 | 4.5 | | -0.25 | 1 | 6.5 | | 2 |
| | | | | | | | | | | |
| POLICE (101-301) | Police Officer | 101 | 62 | | | | 62 | | | |
| POLICE (101-301) | Police Sergeant | 101 | 9 | | | | 9 | | | |
| POLICE (101-301) | Customer Service Rep II | 101 | 5 | | | | 5 | | | |
| POLICE (101-301) | Police Lieutenant | 101 | 5 | | | | 5 | | | |
| POLICE (101-301) | Police Captain | 101 | 3 | | | | 3 | | | |
| POLICE (101-301) | Police Records Supervisor | 101 | 1 | | | | 1 | | | |
| POLICE (101-301) | FOIA Specialist | 10 | 1 | | | | 1 | | | |
| POLICE (101-301) | Public Safety Administrative Supervisor | 101 | 1 | | | | 1 | | | |
| POLICE (101-301) | Director of Public Safety | 101 | 1 | | | | 1 | | | |
| POLICE (101-301) | Police Community Coordinator | 101 | 1 | 89 | | 1 | 1 | 89 | | 0 |
| | | | | | | | | | | |
| PARKING | Parking Officer | 101 | 3 | | | | 3 | | | |
| PARKING | Parking Manager | 101 | 1 | 4 | | 0 | 1 | 4 | | 0 |
| | | | | | | | | | | |
| SANITATION (101-521) | Fleet Maintenance Supervisor | 101 | | | | | 0.2 | | | |
| SANITATION (101-521) | Equipment Supervisor | 101 | 0.2 | 0.2 | | 0 | 0 | 0.2 | | 0 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Total General Fund | | | | 173.9 | 2.05 | | | 174.4 | 0.5 |
| | | | | | | | | | | |
| MVH-MAJOR STREETS (202-450) | Equipment Operator | 202 | 7 | | | | 7 | | | |
| MVH-MAJOR STREETS (202-450) | Superintendent of Public Works | 202 | 0.2 | | | | 0.2 | | | |
| MVH-MAJOR STREETS (202-450) | Leisure Services Maintenance Worker III | 202 | 2 | | | | 2 | | | |
| MVH-MAJOR STREETS (202-450) | General Laborer | 202 | 1 | | | | 1 | | | |
| MVH-MAJOR STREETS (202-450) | Traffic Sign Fabricator | 202 | 2 | | | | 2 | | | |

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|--|---|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE |
| MVH-MAJOR STREETS (202-450) | Assistant Highway Supervisor | 202 | 0.5 | | | | 0.5 | | | |
| MVH-MAJOR STREETS (202-450) | Highway Supervisor | 202 | 0.5 | 13.2 | 13.2 | -0.8 | 0.5 | 13.2 | 13.2 | 0 |
| | | | | | | | | | | |
| MVH-LOCAL STREETS (203-450) | Equipment Operator | 203 | 6 | | | | 6 | | | |
| MVH-LOCAL STREETS (203-450) | Highway Supervisor | 203 | 0.5 | | | | 0.5 | | | |
| MVH-LOCAL STREETS (203-450) | Assistant Highway Supervisor | 202 | 0.5 | | | | 0.5 | | | |
| MVH-LOCAL STREETS (203-450) | Superintendent of Public Works | 203 | 0.2 | | | | 0.2 | | | |
| MVH-LOCAL STREETS (203-450) | Leisure Services Maintenance Worker III | 203 | 1 | 8.2 | 8.2 | 1.2 | 1 | 8.2 | 8.2 | 0 |
| | | | | | | | | | | |
| FARMERS MARKET (252-808) | Farmer's Market Assistant | 252 | | | | | 1 | | | |
| FARMERS MARKET (252-808) | Market Manager | 252 | 1 | 1 | 1 | -0.2 | 1 | 2 | 2 | 1 |
| | | | | | | | | | | |
| ARENA (254-806) | Box Office & Financial Assistant | 254 | 1 | | | | 1 | | | |
| ARENA (254-806) | Arena Director | 254 | 1 | | | | 1 | | | |
| ARENA (254-806) | Director of Tenant Relations | 254 | 0 | | | | 0 | | | |
| ARENA (254-806) | Arena Maintenance Worker | 254 | 4.5 | 6.5 | 6.5 | 0 | 4.5 | 6.5 | 6.5 | 0 |
| | | | | | | | | | | |
| DOWNTOWN DEVELOPMENT AUTHORITY (394-703) | Economic Development Analyst | 394 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 0 |
| | | | | | | | | | | |
| COMMUNITY DEVELOPMENT (472-684) | Customer Service Rep II | 472 | 0 | | | | 0 | | | |
| COMMUNITY DEVELOPMENT (472-684) | Grants Program Coordinator | 472 | 1 | | | | 1 | | | |
| COMMUNITY DEVELOPMENT (472-684) | Finance Analyst | 472 | 0.3 | | | | 0.3 | | | |

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|---------------------------------|---|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE |
| COMMUNITY DEVELOPMENT (472-684) | Financial Manager | 472 | 0.1 | | | | 0.1 | | | |
| COMMUNITY DEVELOPMENT (472-684) | Community Development Specialist | 472 | 3 | | | | 3 | | | |
| COMMUNITY DEVELOPMENT (472-684) | Community & Neighborhood Services Director | 472 | 1 | 5.4 | 5.4 | -0.05 | 1 | 5.4 | 5.4 | 0 |
| | | | | | | | | | | |
| SEWER MAINTENANCE (590-559) | Planning Manager | 590 | 0.25 | | | | 0.25 | | | |
| SEWER MAINTENANCE (590-559) | Director of Development Services | 590 | 0.25 | | | | 0.25 | | | |
| SEWER MAINTENANCE (590-559) | Director of Government Relationships & Strategic Operations | 590 | 0.25 | | | | 0.25 | | | |
| SEWER MAINTENANCE (590-559) | Deputy City Manager | 590 | 0.15 | | | | 0.15 | | | |
| SEWER MAINTENANCE (590-559) | Water/Sewer Maintenance Worker | 590 | 8 | | | | 8 | | | |
| SEWER MAINTENANCE (590-559) | Public Utilities Supervisor | 590 | 1 | | | | 1 | | | |
| SEWER MAINTENANCE (590-559) | Superintendent of Public Works | 590 | 0.2 | | | | 0.2 | | | |
| SEWER MAINTENANCE (590-559) | Equipment Operator | 590 | 1 | 11.1 | 11.1 | 0.4 | 1 | 11.1 | 11.1 | 0 |
| | | | | | | | | | | |
| WATER FILTRATION (591-558) | Planning Director | 591 | 0.25 | | | | 0.25 | | | |
| WATER FILTRATION (591-558) | Director of Development Services | 591 | 0.25 | | | | 0.25 | | | |
| WATER FILTRATION (591-558) | Director of Government Relationships & Strategic Operations | 591 | 0.25 | | | | 0.25 | | | |
| WATER FILTRATION (591-558) | Deputy City Manager | 591 | 0.15 | | | | 0.15 | | | |
| WATER FILTRATION (591-558) | Water Plant Operator | 591 | 8 | | | | 8 | | | |
| WATER FILTRATION (591-558) | Chief Operator | 591 | 1 | | | | 1 | | | |

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|------------------------------------|---|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE |
| WATER FILTRATION (591-558) | Water Filtration Maintenance Operator | 591 | 1 | | | | 1 | | | |
| WATER FILTRATION (591-558) | Water Filtration Plant Superintendent | 591 | 1 | 11.9 | | 0 | 1 | 11.9 | | 0 |
| | | | | | | | | | | |
| WATER MAINTENANCE - CITY (591-559) | Planning Manager | 591 | 0.25 | | | | 0.25 | | | |
| WATER MAINTENANCE - CITY (591-559) | Director of Development Services | 591 | 0.25 | | | | 0.25 | | | |
| WATER MAINTENANCE - CITY (591-559) | Director of Government Relationships & Strategic Operations | 591 | 0.25 | | | | 0.25 | | | |
| WATER MAINTENANCE - CITY (591-559) | Deputy City Manager | 591 | 0.15 | | | | 0.15 | | | |
| WATER MAINTENANCE - CITY (591-559) | Water/Sewer Maintenance Worker | 591 | 9 | | | | 9 | | | |
| WATER MAINTENANCE - CITY (591-559) | Superintendent of Public Works | 591 | 0.2 | | | | 0.2 | | | |
| WATER MAINTENANCE - CITY (591-559) | General Laborer | 591 | 2 | | | | 2 | | | |
| WATER MAINTENANCE - CITY (591-559) | Equipment Operator | 591 | 2 | | | | 2 | | | |
| WATER MAINTENANCE - TWP (591-560) | Public Utilities Supervisor | 591 | 1 | 15.1 | 27 | -1.55 | 1 | 15.1 | 27 | 0 |
| | | | | | | | | | | |
| HARTSHORN MARINA FUND (594-597) | Cemetery/ Forestry/ Marina (CFM) Supervisor | 594 | 0.25 | | | | 0.25 | | | |
| HARTSHORN MARINA FUND (594-597) | Harbor Master | 594 | 1 | | | | 1 | | | |
| HARTSHORN MARINA FUND (594-597) | Parks & Recreation Director | 594 | 0.1 | 1.35 | 1.35 | 1.35 | 0.1 | 1.35 | 1.35 | 0 |
| | | | | | | | | | | |
| PUBLIC SERVICE BUILDING (642-441) | Inventory/Stock Clerk | 642 | 1 | | | | 1 | | | |
| PUBLIC SERVICE BUILDING (642-441) | Director of Public Works | 642 | 0.9 | | | | 0.9 | | | |
| PUBLIC SERVICE BUILDING (642-441) | Deputy Director of Public Works | 642 | 0.75 | | | | 0.75 | | | |

| | | | 2024-25 Budgeted Positions | | | | 2025-26 Budgeted Positions | | | |
|-----------------------------------|--|------|----------------------------|---------------------|---------------|--------|----------------------------|---------------------|---------------|--------|
| BUDGETARY ACCOUNT | POSITION TITLE | FUND | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE | AUTHORIZED POSITIONS | TOTAL BY DEPARTMENT | TOTAL BY FUND | CHANGE |
| PUBLIC SERVICE BUILDING (642-441) | Finance & Administrative Services Supervisor | 642 | 1 | | | | 1 | | | |
| PUBLIC SERVICE BUILDING (642-441) | Administrative Assistant | 642 | 1 | | | | 1 | | | |
| PUBLIC SERVICE BUILDING (642-441) | Customer Service Rep II | 642 | 5 | | | | 5 | | | |
| PUBLIC SERVICE BUILDING (642-441) | Building Maintenance Supervisor | 642 | 0.5 | | | | 0.5 | | | |
| PUBLIC SERVICE BUILDING (642-441) | Building Maintenance Worker | 642 | 1 | 11.15 | 11.15 | 1.15 | 1 | 11.15 | 11.15 | 0 |
| | | | | | | | | | | |
| ENGINEERING (643-447) | Civil Engineer | 643 | 2 | | | | 2 | | | |
| ENGINEERING (643-447) | Engineering Aide I | 643 | 1 | | | | 1 | | | |
| ENGINEERING (643-447) | GIS Technician | 643 | 1 | | | | 1 | | | |
| ENGINEERING (643-447) | Deputy Director of Public Works | 643 | 0.25 | | | | 0.25 | | | |
| ENGINEERING (643-447) | Director of Public Works | 643 | 0.1 | | | | 0.1 | | | |
| ENGINEERING (643-447) | Assistant City Engineer | 643 | 1 | 5.35 | 5.35 | -0.15 | 1 | 5.35 | 5.35 | 0 |
| | | | | | | | | | | |
| EQUIPMENT (661-563) | Mechanic | 661 | 5 | | | | 5 | | | |
| EQUIPMENT (661-563) | Equipment Supervisor | 661 | 0.8 | | | | 0.8 | | | |
| EQUIPMENT (661-563) | Superintendent of Public Works | 661 | 0.15 | 5.95 | 5.95 | 5.95 | 0.15 | 5.95 | 5.95 | 0 |
| | | | | | | | | | | |
| EMPLOYEE RELATIONS (677-272) | EEO/Employee Relations Director | 677 | 0.4 | 0.4 | 0.4 | 0 | 0.4 | 0.4 | 0.4 | 0 |
| | | | | | | | | | | |
| | GRAND TOTALS | | 271.5 | 244.55 | 271.5 | 3 | 273 | 245.55 | 273 | 1.5 |

CITY OF MUSKEGON
RESOLUTION OF APPROPRIATION
2025-26 BUDGET

WHEREAS, the City Manager has submitted a proposed Budget for 2025-26 in accordance with City Ordinance and Michigan Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act"; and,

WHEREAS, the 2025-26 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, 2025 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 | \$153,626 |
| 101-103 | City Promotions & Public Relations | \$101,473 |
| 101-266 | City Attorney | \$450,000 |
| 101-172 | City Manager | \$897,245 |
| 101-252 | Support to Outside Agencies | \$358,936 |
| 101-215 | City Clerk & Elections | \$800,082 |
| 101-269 | Employee Relations | \$357,388 |
| 101-202 | Finance Administration | \$939,058 |
| 101-203 | Pension Administration | \$4,522,748 |
| 101-205 | Income Tax Administration | \$609,872 |
| 101-257 | Assessing Services | \$451,000 |
| 101-228 | Information Systems Administration | \$926,568 |
| 101-253 | City Treasurer | \$778,467 |
| 101-272 | Insurance Premiums | \$411,229 |
| 101-906 | Debt Retirement | \$1,067,123 |
| 101-999 | Transfers to Other Funds | \$1,007,000 |
| 101-301 | Police | \$13,379,287 |
| 101-336 | Fire | \$5,405,218 |
| 101-340 | Central Fire | \$111,842 |
| 101-387 | Building Code Inspections and Enforcement | \$1,619,055 |
| 101-265 | City Hall Maintenance | \$520,749 |
| 101-446 | Community Event Support/Downtown BID | \$85,983 |
| 101-448 | Streetlighting | \$370,000 |
| 101-521 | Sanitation | \$2,855,501 |
| 101-550 | Stormwater Management | \$23,750 |
| 101-567 | Cemeteries Maintenance | \$604,526 |
| 101-772 | Parking Operations | \$463,989 |
| 101-773 | Social District | \$5,000 |
| 101-751 | Recreation | \$367,847 |

| | | |
|---------|--|---------------------|
| 101-770 | Parks Maintenance | \$2,813,002 |
| 101-757 | McGraft Park Maintenance | \$119,120 |
| 101-771 | Forestry | \$51,667 |
| 101-701 | Planning, Zoning and Economic Development | \$1,137,489 |
| 101-901 | Major Capital Improvements | <u>\$337,000</u> |
| | Grand Total General Fund Appropriations | \$44,102,840 |

OTHER BUDGETED FUNDS

| <u>FUND ACTIVITY NUMBER</u> | <u>FUND/ACTIVITY NAME</u> | <u>AMOUNT</u> |
|-------------------------------------|------------------------------------|---------------|
| 202,204 | Major Streets and State Trunklines | \$7,889,450 |
| 203 | Local Streets | \$2,123,492 |

BE IT FURTHER RESOLVED that the revenues and other financing sources (including use of prior year balances) for Fiscal Year 2025-26 are estimated as follows:

GENERAL FUND

| <u>FUND/ACTIVITY NAME</u> | <u>AMOUNT</u> |
|---------------------------|------------------|
| Taxes | \$ 23,605,436 |
| State Revenues | 6,925,000 |
| Fees | 3,899,078 |
| All Building Permits | 1,603,000 |
| Beach Parking | 1,300,000 |
| Public Safety Revenue | 693,000 |
| Operating Transfers In | 895,074 |
| Indirect Costs | 2,116,735 |
| Other Revenue | <u>3,298,489</u> |

| | |
|-----------------------------------|---------------------|
| Total General Fund Revenue | \$44,335,812 |
|-----------------------------------|---------------------|

OTHER BUDGETED FUNDS

| <u>FUND ACTIVITY NUMBER</u> | <u>FUND/ACTIVITY NAME</u> | <u>AMOUNT</u> |
|-------------------------------------|------------------------------------|---------------|
| 202,204 | Major Streets and State Trunklines | \$5,277,958 |
| 203 | Local Streets | \$2,109,255 |

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 | 542,984 |
| 250 | Local Finance Development Authority Debt | 74,937 |
| 231 | Lakeside Corridor Improvement Authority | 42,223 |
| 233 | Scattered Housing Brownfield Fund | 12,600 |
| 234 | Brownfield Redevelopment Authority (Pigeon Hill) | 18,167 |
| 236 | Brownfield Authority (Former Mall Site) | 274,634 |
| 237 | Brownfield Redevelopment Authority (Former Mall) | 356,084 |
| 238 | Sweetwater Brownfield | 74,275 |
| 241 | Adelaide Pointe Brownfield | 147,993 |
| 242 | Highpoint Flats Brownfield | 92,970 |
| 252 | Farmers Market & Kitchen 242 | 646,431 |
| 254 | Trinity Health Arena | 2,262,569 |
| 285 | Tree Replacement | 9,000 |
| 420 | Convention Center | 930,500 |
| 445 | Public Improvement Fund | 530,000 |
| 482 | State Grants Fund | 1,662,500 |
| 590 | Sewer | 11,930,923 |
| 591 | Water | 21,660,136 |
| 594 | Marina/Launch Ramp | 954,387 |
| 661 | Equipment | 4,245,486 |
| 642 | Public Service Building | 2,878,530 |
| 643 | Engineering Services Fund | 1,065,119 |
| 677 | General Insurance Fund | 6,768,816 |

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 2025:

PURPOSE

MILLAGE (MILLS)

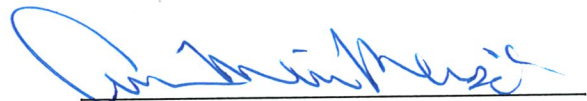
| | |
|--------------------|--------------|
| General Operating | 9.3916 |
| Sanitation Service | 2.8174 |
| Promotion | <u>.0554</u> |
| Total | 12.2644 |

At a meeting of the City Commission of the City of Muskegon, on the 10th day of June, 2025, the foregoing resolution was moved for adoption by Commissioner Gorman. Vice Mayor St.Clair supported the motion.

Resolution declared adopted.

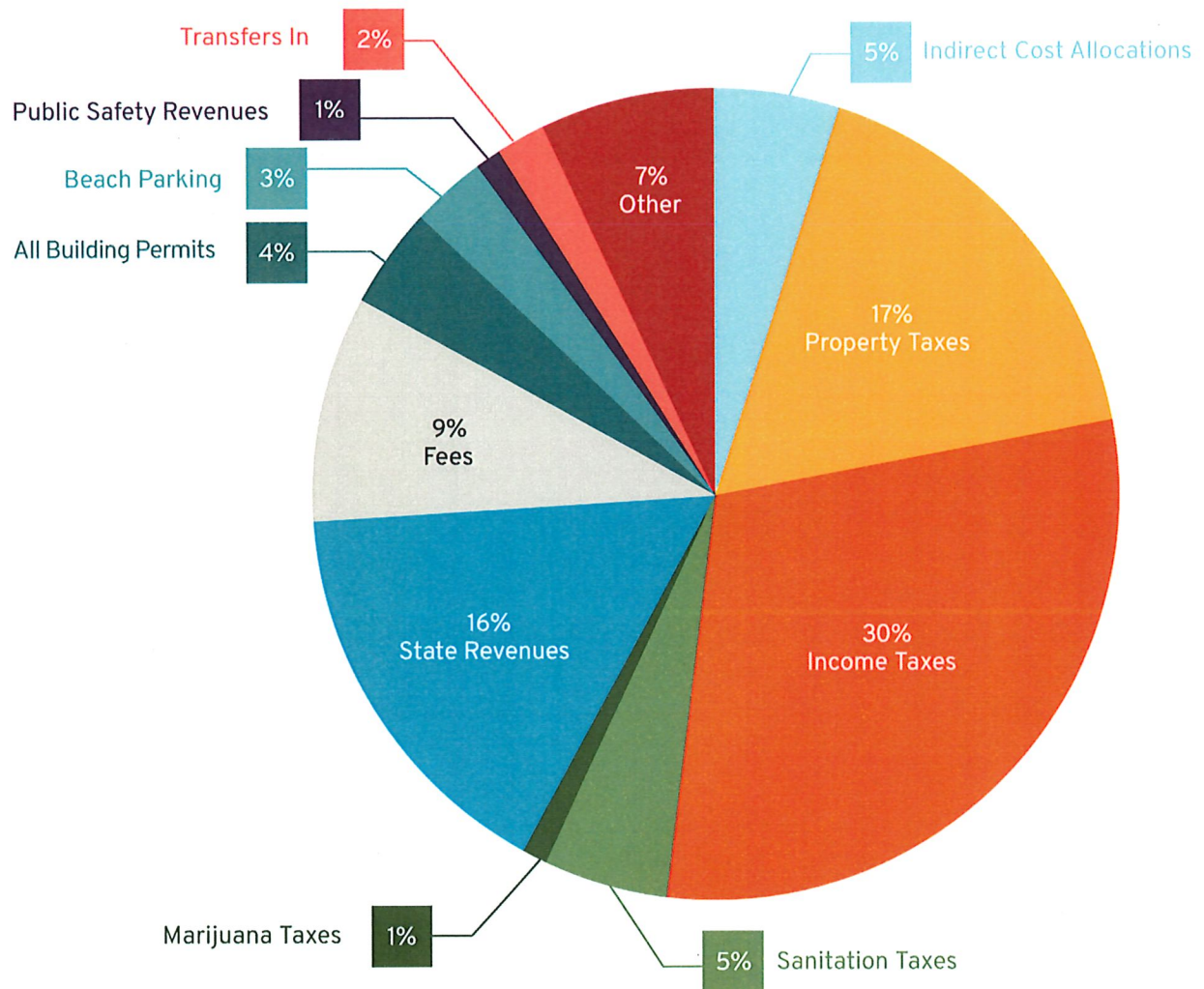


Mayor



City Clerk

GENERAL FUND REVENUE ALLOCATION



BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--------------------------|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 101 GENERAL | | | | | |
| Department: 000 | | | | | |
| 101-000-402 | PROPERTY TAX | 6,807,414.12 | 7,097,926.00 | 6,342,412.32 | 7,500,000.00 |
| 101-000-432 | IN LIEU OF TAX | 172,400.02 | 197,000.00 | | 174,800.00 |
| 101-000-436 | PROPERTY TAX SANITATION | 2,028,869.53 | 2,113,659.00 | 1,890,531.69 | 2,205,436.00 |
| 101-000-437 | IFT/CFT TAX | 180,742.19 | 243,500.00 | 211,446.62 | 253,000.00 |
| 101-000-438 | INCOME TAX | 12,243,618.48 | 12,650,000.00 | 10,940,733.00 | 13,225,000.00 |
| 101-000-439 | MARIJUANA TAX | 653,282.96 | 700,754.00 | 700,753.80 | 675,000.00 |
| 101-000-451 | SPECIAL ASSESSMENTS | 198,509.84 | 165,000.00 | 146,777.72 | 188,700.00 |
| 101-000-476-004202 | BUSINESS LICENSES & PERMITS | 37,410.00 | 40,000.00 | 15,830.00 | 42,000.00 |
| 101-000-476-004217 | SHORT TERM RENTALS | 95,880.00 | 115,000.00 | 35,890.00 | 105,810.00 |
| 101-000-476-004642 | LIEN LOOK UPS | 9,363.00 | 0.00 | | 0.00 |
| 101-000-477 | CABLE TV LICENSES OR FEES | 312,085.15 | 270,000.00 | 136,071.74 | 264,000.00 |
| 101-000-478 | LIQUOR LICENSES & TAX REBATE | 65,941.90 | 49,000.00 | 34,033.55 | 66,000.00 |
| 101-000-480-004207 | CEMETERY-BURIAL PERMITS | 62,520.00 | 66,000.00 | 53,885.00 | 65,000.00 |
| 101-000-480-004649 | CEMETERY-MISC. INCOME | 25,761.86 | 24,500.00 | 17,911.59 | 25,000.00 |
| 101-000-480-004657 | COLUMBARIUM NICHE | 1,800.00 | 2,310.00 | 1,600.00 | 1,600.00 |
| 101-000-481 | BUILDING PERMITS | 872,217.28 | 1,275,000.00 | 1,144,927.28 | 1,100,000.00 |
| 101-000-482 | ELECTRICAL PERMITS | 175,741.19 | 182,000.00 | 142,221.06 | 220,000.00 |
| 101-000-483 | PLUMBING PERMITS | 122,162.25 | 138,000.00 | 108,337.25 | 122,000.00 |
| 101-000-484 | HEATING PERMITS | 123,990.90 | 136,500.00 | 113,900.17 | 161,000.00 |
| 101-000-485 | DEVELOPMENT PERMIT FEE | 1,470.00 | 5,000.00 | 3,900.00 | 3,000.00 |
| 101-000-486 | RENTAL PROPERTY REGISTRATION | 443,020.00 | 410,000.00 | 320,840.00 | 410,000.00 |
| 101-000-487 | TEMPORARY LIQUOR LICENSE | 4,110.00 | 5,000.00 | 3,535.00 | 5,000.00 |
| 101-000-488 | MARIHUANA FACILITIES LICENSE | 180,000.00 | 160,000.00 | 125,000.00 | 150,000.00 |
| 101-000-495 | VACANT BUILDING FEE | 4,458.00 | 1,000.00 | 700.00 | 10,000.00 |
| 101-000-502 | FEDERAL GRANTS | 299,779.20 | 827,105.00 | 563,605.13 | 261,089.00 |
| 101-000-540 | STATE GRANTS | 352,315.35 | 250,000.00 | 220,286.02 | 600,000.00 |
| 101-000-542 | STATE REPLACEMENT REV FOR PPT | 885,720.74 | 885,997.00 | 422,538.15 | 840,000.00 |
| 101-000-549 | STATE CVTRS/EVIP PAYMENTS | 1,337,363.00 | 1,450,382.00 | 726,397.00 | 1,510,000.00 |
| 101-000-574 | STATE SALES TAX CONSTITUTIONA | 3,983,998.00 | 4,000,000.00 | 1,976,733.00 | 3,975,000.00 |
| 101-000-603 | CITY SERVICE FOR ENTERPRISE F | 530,519.04 | 557,045.00 | 464,205.00 | 575,427.00 |
| 101-000-604 | TAX COLLECTION FEE | 445,099.09 | 450,000.00 | 422,951.51 | 485,000.00 |
| 101-000-606-004604 | GARBAGE COLLECTION | 92,012.22 | 95,000.00 | 70,531.53 | 95,000.00 |
| 101-000-607-004759 | STORM WATER FEES | 8,000.00 | 15,000.00 | 14,000.00 | 10,000.00 |
| 101-000-608 | COURT FEES | 77,450.45 | 50,000.00 | 43,062.22 | 65,000.00 |
| 101-000-614-004617 | REIMBURSEMENT INCOME | 11,046.78 | 0.00 | | 6,500.00 |
| 101-000-615-004615 | POLICE DEPARTMENT INCOME | 125,222.25 | 87,800.00 | 74,646.57 | 87,500.00 |
| 101-000-615-004648 | FALSE ALARM FEES/POLICE | 5,511.00 | 6,550.00 | 5,130.00 | 6,500.00 |
| 101-000-615-004806 | BIKE/PROPERTY AUCTIONS-POLICE | 2,574.90 | 10.00 | 8.65 | 1,000.00 |
| 101-000-616 | FIRE PROTECTION-STATE PROP | 99,647.25 | 96,112.00 | 96,111.80 | 97,000.00 |
| 101-000-617 | ZONING & ENCROACHMENT FEES | 14,850.00 | 45,000.00 | 39,500.00 | 35,000.00 |
| 101-000-618-004622 | MISC. CLERK FEES | 36,097.74 | 2,000.00 | 1,275.10 | 3,000.00 |
| 101-000-618-004634 | PASSPORTS | 77,575.00 | 66,000.00 | 59,485.00 | 80,000.00 |
| 101-000-620-004619 | MISC. SALES AND SERVICES | 23,028.43 | 20,000.00 | 15,654.77 | 20,000.00 |
| 101-000-620-004660 | MISC RECREATION INCOME | 36,676.73 | 65,000.00 | 12,366.21 | 34,000.00 |
| 101-000-626-004631 | REIMBURSEMENT SCHOOL OFFICER | 79,963.11 | 69,400.00 | 51,190.69 | 81,000.00 |
| 101-000-626-004659 | CODE ENFORCEMENT LABOR | 41,010.00 | 45,000.00 | 22,728.00 | 45,000.00 |
| 101-000-626-004666 | SNOW PLOWING -DOWNTOWN BID | 56,800.00 | 0.00 | | 0.00 |
| 101-000-626-004676 | SAFEUILT - TRASH PICKUP | 127.00 | 0.00 | | 0.00 |
| 101-000-629 | REIMBURSEMENT ELECTIONS | 181.31 | 71,000.00 | 61,465.01 | 0.00 |
| 101-000-630 | INDIRECT COST ALLOCATION | 1,748,335.08 | 2,134,808.00 | 1,779,006.70 | 2,116,735.00 |
| 101-000-631 | PROCUREMENT CARD REBATE | 65,099.49 | 62,718.00 | | 70,000.00 |
| 101-000-633 | SPECIAL EVENTS REIMBURSEMENT | 31,394.00 | 58,000.00 | 50,329.79 | 55,000.00 |
| 101-000-634 | CEMETERY SALE OF LOTS | 29,309.65 | 30,000.00 | 25,890.00 | 30,000.00 |
| 101-000-636 | REIMBURSEMENT LOT CLEAN UP | | 5,850.00 | 5,850.00 | 0.00 |
| 101-000-640 | TAX ABATEMENT APPLICATION FEE | 2,772.00 | 10,000.00 | 6,850.00 | 5,000.00 |
| 101-000-642-004654 | FIRE RESPONSE FEE | 1,500.00 | 2,600.00 | 2,000.00 | 2,500.00 |
| 101-000-643-004625 | MISC. TREAS. FEES | 71,449.22 | 71,000.00 | 16,608.18 | 70,000.00 |
| 101-000-645 | FISHERMANS LANDING REIMBURSEM | 25,624.81 | 26,091.00 | 26,091.38 | 26,000.00 |
| 101-000-647-004635 | START UP CHARGE/REFUSE | 6,820.00 | 7,500.00 | 6,160.00 | 7,000.00 |
| 101-000-647-004636 | REFUSE BAG & BULK SALES | 40,289.00 | 42,000.00 | 34,820.30 | 40,000.00 |
| 101-000-647-004638 | MISC. SALES CHARGE/REFUSE | 542,543.65 | 550,000.00 | 445,780.63 | 543,000.00 |
| 101-000-651 | ADMINISTRATION FEES | 309,999.84 | 325,500.00 | 271,250.00 | 336,241.00 |
| 101-000-652-004655 | PAID PARKING - BEACH | 898,404.38 | 950,000.00 | 643,130.10 | 1,300,000.00 |
| 101-000-656 | TRAFFIC FINES & FEES | 179,906.01 | 315,000.00 | 286,125.81 | 300,000.00 |
| 101-000-657-004202 | DELINQUENT FEES | 3,700.00 | 5,000.00 | 3,810.00 | 5,000.00 |
| 101-000-657-004702 | DELINQUENT FEES | 28,144.34 | 24,000.00 | 23,733.07 | 23,000.00 |
| 101-000-657-004704 | PENALTIES/INTEREST/FINES | 20,631.40 | 21,500.00 | 17,925.63 | 20,000.00 |
| 101-000-657-004706 | LATE FEE ON INVOICES OVER 45 | 1,589.00 | 0.00 | | 2,000.00 |
| 101-000-657-004708 | LATE FEE ON RENTAL REGISTRATI | 35,065.00 | 30,000.00 | 24,953.00 | 35,000.00 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 101 GENERAL | | | | | |
| Department: 000 | | | | | |
| 101-000-657-004751 | CIVIL INFRACTIONS | 15,520.00 | 18,000.00 | 16,485.00 | 20,000.00 |
| 101-000-657-004802 | REIMB:DEMOS AND BOARD-UPS | 5,446.00 | 22,585.00 | 14,480.20 | 10,000.00 |
| 101-000-657-004803 | CDBG PROGRAM REIMBURSEMENTS | 234,385.58 | 232,808.00 | 1,152.00 | 200,000.00 |
| 101-000-659-004656 | SITE PLAN REVIEW | 6,000.00 | 9,000.00 | 7,550.00 | 9,000.00 |
| 101-000-659-004658 | IMPOUND FEES | 28,410.00 | 35,000.00 | 23,935.00 | 30,000.00 |
| 101-000-659-004679 | CODE ENFORCEMENT ADMIN | 27,633.00 | 30,000.00 | 15,060.00 | 30,000.00 |
| 101-000-665-004701 | INCOME TAX-PENALTY & INTEREST | 315,526.48 | 295,000.00 | 252,483.21 | 275,000.00 |
| 101-000-665-004703 | INTEREST/LATE INVOICES | | 6,200.00 | | 0.00 |
| 101-000-665-004970 | INTEREST INCOME | 1,112,306.40 | 940,000.00 | 530,000.88 | 800,000.00 |
| 101-000-667-004669 | SMITH RYERSON | 22,991.75 | 45,000.00 | 38,689.86 | 40,000.00 |
| 101-000-667-004670 | PICNIC SHELTER | 15,990.75 | 5,145.00 | 5,145.00 | 13,000.00 |
| 101-000-667-004671 | MCGRAFT PARK | 133,743.31 | 110,690.00 | 110,690.00 | 124,000.00 |
| 101-000-667-004673 | RENTAL - CENTRAL DISPATCH | 331,836.82 | 465,100.00 | 385,113.80 | 465,100.00 |
| 101-000-667-004674 | RENTAL - CITY HALL | 17,408.27 | 38,690.00 | 28,744.83 | 59,000.00 |
| 101-000-669 | GAIN ON INVESTMENT | 175,996.88 | 260,000.00 | 226,828.76 | 155,000.00 |
| 101-000-671 | LEASE BILLBOARDS | 4,400.00 | 12,000.00 | 12,000.00 | 12,000.00 |
| 101-000-674-004805 | CONTRIBUTIONS | 47,421.29 | 30,000.00 | 11,350.31 | 55,000.00 |
| 101-000-674-004821 | CONTRIBUTIONS/GRANTS | 27,930.13 | 107,000.00 | 32,010.65 | 15,800.00 |
| 101-000-674-004825 | CONTRIBUTIONS - VETERAN'S PAR | 70,026.35 | 24,673.00 | 24,673.05 | 50,000.00 |
| 101-000-674-004828 | DONATION - POLICE DEPT | 9,611.30 | 13,250.00 | 8,609.69 | 3,500.00 |
| 101-000-674-004845 | FUNDRAISING REVENUE | 7,029.50 | 0.00 | | 0.00 |
| 101-000-675 | COMMUNITY FOUNDATION GRANT - | 10,978.90 | 11,366.00 | 11,365.53 | 11,500.00 |
| 101-000-677-004808 | SALE OF PROPERTY AND EQUIPMEN | | 77.00 | 76.78 | 0.00 |
| 101-000-681 | DOWNTOWN SOCIAL DISTRICT | 37,925.01 | 5,000.00 | 2,170.00 | 5,000.00 |
| 101-000-683-004820 | MARIHUANA CONTRIBUTIONS | 7,300.00 | 1,100.00 | 1,100.00 | 1,000.00 |
| 101-000-684-004800 | MISC. & SUNDRY | 162,078.61 | 300,000.00 | 283,619.63 | 175,000.00 |
| 101-000-684-302023 | MISC FAIR HOUSING MONEY | 153,800.00 | 0.00 | | 0.00 |
| 101-000-692-004661 | LEASE GREAT LAKES NAVAL MEMOR | | 0.00 | | 10,000.00 |
| 101-000-699-200000 | OP. TRANS FROM SPECIAL REVENU | 273,672.64 | 265,357.00 | 265,357.00 | 274,634.00 |
| 101-000-699-300000 | OP. TRANS FROM DEBT SERVICE | 50,000.04 | 180,000.00 | 171,666.70 | 180,000.00 |
| 101-000-699-800000 | OPERATING TRANSFERS IN PERPET | | 0.00 | | 440,440.00 |
| Total Department 000: | | 40,793,283.14 | 43,336,158.00 | 34,005,781.62 | 44,335,812.00 |
| Department: 101 CITY COMMISSION | | | | | |
| 5100 | SALARIES & BENEFITS | 93,264.35 | 89,041.00 | 69,269.17 | 88,156.00 |
| 5300 | CONTRACTUAL SERVICES | 23,801.24 | 41,350.00 | 32,353.35 | 33,180.00 |
| 5200 | SUPPLIES | 1,406.18 | 14,397.00 | 13,956.65 | 19,190.00 |
| 5400 | OTHER EXPENSES | 13,444.55 | 7,500.00 | 6,885.68 | 8,000.00 |
| 5700 | CAPITAL OUTLAYS | 7,808.88 | 1,435.00 | 1,194.73 | 5,100.00 |
| Total Department 101: | | (139,725.20) | (153,723.00) | (123,659.58) | (153,626.00) |
| Department: 103 CITY PROMOTIONS & PUBLIC RELATIONS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 119,298.08 | 97,548.00 | 33,217.25 | 85,073.00 |
| 5200 | SUPPLIES | 24,784.17 | 13,100.00 | 12,095.21 | 13,900.00 |
| 5400 | OTHER EXPENSES | 3,817.13 | 2,500.00 | 607.51 | 2,500.00 |
| Total Department 103: | | (147,899.38) | (113,148.00) | (45,919.97) | (101,473.00) |
| Department: 172 MANAGERS OFFICE | | | | | |
| 5100 | SALARIES & BENEFITS | 804,597.91 | 738,000.00 | 570,541.60 | 779,433.00 |
| 5300 | CONTRACTUAL SERVICES | 93,915.71 | 113,700.00 | 105,088.86 | 68,338.00 |
| 5200 | SUPPLIES | 12,674.89 | 11,650.00 | 10,383.16 | 8,984.00 |
| 5400 | OTHER EXPENSES | 17,259.87 | 16,400.00 | 15,483.31 | 22,190.00 |
| 5700 | CAPITAL OUTLAYS | 14,671.33 | 9,935.00 | 9,935.06 | 18,300.00 |
| Total Department 172: | | (943,119.71) | (889,685.00) | (711,431.99) | (897,245.00) |
| Department: 202 FINANCE ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 666,878.84 | 740,240.00 | 585,614.38 | 810,508.00 |
| 5300 | CONTRACTUAL SERVICES | 96,404.94 | 99,150.00 | 85,175.15 | 99,400.00 |
| 5200 | SUPPLIES | 4,487.01 | 4,100.00 | 2,928.90 | 4,000.00 |
| 5400 | OTHER EXPENSES | 1,403.43 | 6,700.00 | 1,016.52 | 2,650.00 |
| 5700 | CAPITAL OUTLAYS | 12,344.55 | 8,100.00 | 8,052.26 | 22,500.00 |
| Total Department 202: | | (781,518.77) | (858,290.00) | (682,787.21) | (939,058.00) |
| Department: 203 PENSION ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 2,851,373.90 | 3,888,096.00 | 3,239,031.80 | 4,522,748.00 |
| Total Department 203: | | (2,851,373.90) | (3,888,096.00) | (3,239,031.80) | (4,522,748.00) |
| Department: 205 INCOME TAX | | | | | |
| 5100 | SALARIES & BENEFITS | 318,992.16 | 428,000.00 | 337,244.84 | 425,389.00 |
| 5300 | CONTRACTUAL SERVICES | 143,301.38 | 161,046.00 | 133,139.58 | 161,483.00 |
| 5200 | SUPPLIES | 26,141.47 | 23,698.00 | 21,203.69 | 19,500.00 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 101 GENERAL | | | | | |
| Department: 205 INCOME TAX | | | | | |
| 5400 | OTHER EXPENSES | 395.00 | 57.00 | 56.69 | 2,500.00 |
| 5700 | CAPITAL OUTLAYS | 2,975.79 | 5,244.00 | 5,243.99 | 1,000.00 |
| Total Department 205: | | (491,805.80) | (618,045.00) | (496,888.79) | (609,872.00) |
| Department: 215 CITY CLERK | | | | | |
| 5100 | SALARIES & BENEFITS | 583,071.42 | 665,000.00 | 505,648.79 | 595,279.00 |
| 5300 | CONTRACTUAL SERVICES | 49,241.85 | 52,000.00 | 36,348.62 | 100,953.00 |
| 5200 | SUPPLIES | 107,338.47 | 112,969.00 | 57,759.60 | 88,900.00 |
| 5400 | OTHER EXPENSES | 8,824.13 | 7,000.00 | 4,131.73 | 8,900.00 |
| 5700 | CAPITAL OUTLAYS | 28,493.05 | 70,665.00 | 42,029.13 | 6,050.00 |
| Total Department 215: | | (776,968.92) | (907,634.00) | (645,917.87) | (800,082.00) |
| Department: 228 INFORMATION SYSTEMS ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 534,997.50 | 550,000.00 | 434,202.23 | 610,248.00 |
| 5300 | CONTRACTUAL SERVICES | 92,192.65 | 240,520.00 | 229,017.29 | 157,270.00 |
| 5200 | SUPPLIES | 821.32 | 925.00 | 531.40 | 2,250.00 |
| 5400 | OTHER EXPENSES | 250.52 | 8,000.00 | 527.57 | 15,600.00 |
| 5700 | CAPITAL OUTLAYS | 108,431.44 | 126,100.00 | 84,680.75 | 141,200.00 |
| Total Department 228: | | (736,693.43) | (925,545.00) | (748,959.24) | (926,568.00) |
| Department: 251 CONTINGENCY | | | | | |
| 5400 | OTHER EXPENSES | 43,338.70 | 0.00 | | 0.00 |
| Total Department 251: | | (43,338.70) | 0.00 | 0.00 | 0.00 |
| Department: 252 CONTRIBUTIONS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 904,735.59 | 492,176.00 | 347,778.51 | 358,936.00 |
| Total Department 252: | | (904,735.59) | (492,176.00) | (347,778.51) | (358,936.00) |
| Department: 253 CITY TREASURER | | | | | |
| 5100 | SALARIES & BENEFITS | 487,406.24 | 508,000.00 | 398,505.32 | 576,859.00 |
| 5300 | CONTRACTUAL SERVICES | 89,323.45 | 89,480.00 | 52,201.08 | 84,458.00 |
| 5200 | SUPPLIES | 95,255.81 | 96,350.00 | 76,476.79 | 108,750.00 |
| 5400 | OTHER EXPENSES | 391.00 | 2,400.00 | 434.00 | 3,500.00 |
| 5700 | CAPITAL OUTLAYS | 1,706.23 | 4,840.00 | 1,635.79 | 4,900.00 |
| Total Department 253: | | (674,082.73) | (701,070.00) | (529,252.98) | (778,467.00) |
| Department: 257 CITY ASSESSOR | | | | | |
| 5100 | SALARIES & BENEFITS | 2,538.28 | 2,800.00 | 2,655.39 | 3,000.00 |
| 5300 | CONTRACTUAL SERVICES | 440,879.26 | 458,000.00 | 456,203.24 | 448,000.00 |
| 5400 | OTHER EXPENSES | | 200.00 | 120.00 | 0.00 |
| Total Department 257: | | (443,417.54) | (461,000.00) | (458,978.63) | (451,000.00) |
| Department: 265 CITY HALL MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 157,451.92 | 205,000.00 | 161,267.13 | 213,021.00 |
| 5300 | CONTRACTUAL SERVICES | 217,074.06 | 262,871.00 | 207,800.03 | 271,128.00 |
| 5200 | SUPPLIES | 34,710.82 | 32,900.00 | 27,487.09 | 28,600.00 |
| 5700 | CAPITAL OUTLAYS | 146,428.29 | 48,544.00 | 46,804.95 | 8,000.00 |
| Total Department 265: | | (555,665.09) | (549,315.00) | (443,359.20) | (520,749.00) |
| Department: 266 CITY ATTORNEY | | | | | |
| 5300 | CONTRACTUAL SERVICES | 609,787.82 | 625,000.00 | 351,526.93 | 450,000.00 |
| 5200 | SUPPLIES | | 1,092.00 | 1,391.00 | 0.00 |
| Total Department 266: | | (609,787.82) | (626,092.00) | (352,917.93) | (450,000.00) |
| Department: 269 CIVIL SERVICE | | | | | |
| 5100 | SALARIES & BENEFITS | 97,208.97 | 100,000.00 | 79,869.66 | 101,335.00 |
| 5300 | CONTRACTUAL SERVICES | 189,793.65 | 193,000.00 | 162,102.27 | 224,703.00 |
| 5200 | SUPPLIES | 2,020.80 | 1,700.00 | 739.96 | 2,750.00 |
| 5400 | OTHER EXPENSES | 10,910.32 | 35,850.00 | 11,928.84 | 28,600.00 |
| 5700 | CAPITAL OUTLAYS | 541.01 | 2,400.00 | 1,517.46 | 0.00 |
| Total Department 269: | | (300,474.75) | (332,950.00) | (256,158.19) | (357,388.00) |
| Department: 272 INSURANCE SERVICES | | | | | |
| 5300 | CONTRACTUAL SERVICES | 629,859.16 | 750,000.00 | 661,228.54 | 411,229.00 |
| Total Department 272: | | (629,859.16) | (750,000.00) | (661,228.54) | (411,229.00) |
| Department: 301 POLICE DEPARTMENT | | | | | |
| 5100 | SALARIES & BENEFITS | 10,231,270.91 | 10,900,000.00 | 8,679,537.28 | 11,712,821.00 |
| 5300 | CONTRACTUAL SERVICES | 1,331,111.84 | 1,350,422.00 | 1,124,329.37 | 1,400,019.00 |
| 5200 | SUPPLIES | 145,255.20 | 138,042.00 | 140,693.53 | 115,400.00 |
| 5400 | OTHER EXPENSES | 160,998.81 | 121,417.00 | 96,663.60 | 115,317.00 |
| 5700 | CAPITAL OUTLAYS | 189,334.63 | 100,119.00 | 79,229.06 | 35,730.00 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 101 GENERAL | | | | | |
| Department: 301 POLICE DEPARTMENT | | | | | |
| Total Department 301: | | (12,057,971.39) | (12,610,000.00) | (10,120,452.84) | (13,379,287.00) |
| Department: 336 FIRE DEPARTMENT | | | | | |
| 5100 | SALARIES & BENEFITS | 3,508,309.67 | 4,400,000.00 | 3,434,912.86 | 4,448,007.00 |
| 5300 | CONTRACTUAL SERVICES | 192,167.35 | 236,523.00 | 179,563.31 | 241,902.00 |
| 5200 | SUPPLIES | 221,434.71 | 195,515.00 | 185,753.01 | 184,213.00 |
| 5400 | OTHER EXPENSES | 31,218.28 | 31,185.00 | 19,700.53 | 32,050.00 |
| 5900 | OTHER FINANCING USES | 456,707.40 | 456,707.64 | 380,681.70 | 461,718.00 |
| 5700 | CAPITAL OUTLAYS | 226,989.99 | 54,687.00 | 78,138.70 | 37,328.00 |
| Total Department 336: | | (4,636,827.40) | (5,374,617.64) | (4,278,750.11) | (5,405,218.00) |
| Department: 340 NEW CENTRAL FIRE STATION | | | | | |
| 5300 | CONTRACTUAL SERVICES | 109,967.08 | 104,530.00 | 96,872.38 | 111,842.00 |
| Total Department 340: | | (109,967.08) | (104,530.00) | (96,872.38) | (111,842.00) |
| Department: 387 BUILDING INSPECTIONS | | | | | |
| 5100 | SALARIES & BENEFITS | 144,908.68 | 0.00 | | 0.00 |
| 5300 | CONTRACTUAL SERVICES | 1,961,763.28 | 2,205,450.00 | 1,590,299.54 | 1,619,055.00 |
| 5200 | SUPPLIES | | 1,948.00 | 1,948.08 | 0.00 |
| 5400 | OTHER EXPENSES | 797.48 | 0.00 | | 0.00 |
| 5700 | CAPITAL OUTLAYS | 256.77 | 912.00 | 912.00 | 0.00 |
| Total Department 387: | | (2,107,726.21) | (2,208,310.00) | (1,593,159.62) | (1,619,055.00) |
| Department: 446 COMMUNITY EVENT SUPPORT/DOWNTOWN BID | | | | | |
| 5100 | SALARIES & BENEFITS | 27,825.89 | 30,000.00 | 16,880.37 | 39,093.00 |
| 5300 | CONTRACTUAL SERVICES | 52,119.50 | 85,000.00 | 76,082.68 | 46,890.00 |
| 5200 | SUPPLIES | 436.74 | 0.00 | | 0.00 |
| Total Department 446: | | (80,382.13) | (115,000.00) | (92,963.05) | (85,983.00) |
| Department: 448 STREET LIGHTING | | | | | |
| 5300 | CONTRACTUAL SERVICES | 319,761.78 | 391,293.00 | 316,275.16 | 370,000.00 |
| Total Department 448: | | (319,761.78) | (391,293.00) | (316,275.16) | (370,000.00) |
| Department: 521 SANITATION | | | | | |
| 5100 | SALARIES & BENEFITS | 43,605.51 | 49,000.00 | 35,850.24 | 35,970.00 |
| 5300 | CONTRACTUAL SERVICES | 2,656,644.92 | 2,632,232.00 | 2,024,802.43 | 2,804,531.00 |
| 5200 | SUPPLIES | 16,198.37 | 15,000.00 | 10,573.52 | 15,000.00 |
| Total Department 521: | | (2,716,448.80) | (2,696,232.00) | (2,071,226.19) | (2,855,501.00) |
| Department: 550 STORM WATER MANAGEMENT | | | | | |
| 5300 | CONTRACTUAL SERVICES | 10,126.03 | 23,750.00 | 13,182.27 | 23,750.00 |
| 5200 | SUPPLIES | 368.00 | 0.00 | | 0.00 |
| Total Department 550: | | (10,494.03) | (23,750.00) | (13,182.27) | (23,750.00) |
| Department: 567 CEMETERIES | | | | | |
| 5100 | SALARIES & BENEFITS | 143,691.06 | 138,000.00 | 106,898.86 | 176,067.00 |
| 5300 | CONTRACTUAL SERVICES | 373,520.19 | 399,620.00 | 316,208.95 | 411,059.00 |
| 5200 | SUPPLIES | 23,327.81 | 17,750.00 | 14,751.11 | 16,900.00 |
| 5400 | OTHER EXPENSES | 451.04 | 500.00 | 339.50 | 500.00 |
| 5700 | CAPITAL OUTLAYS | 42,103.12 | 0.00 | 1.48 | 0.00 |
| Total Department 567: | | (583,093.22) | (555,870.00) | (438,199.90) | (604,526.00) |
| Department: 701 PLANNING | | | | | |
| 5100 | SALARIES & BENEFITS | 524,765.84 | 820,000.00 | 655,634.75 | 829,663.00 |
| 5300 | CONTRACTUAL SERVICES | 214,874.00 | 262,326.00 | 211,498.61 | 250,826.00 |
| 5200 | SUPPLIES | 30,097.67 | 20,000.00 | 13,405.82 | 21,500.00 |
| 5400 | OTHER EXPENSES | 19,623.49 | 25,000.00 | 15,580.13 | 21,000.00 |
| 5700 | CAPITAL OUTLAYS | 15,593.29 | 0.00 | 18,896.50 | 14,500.00 |
| Total Department 701: | | (804,954.29) | (1,127,326.00) | (915,015.81) | (1,137,489.00) |
| Department: 751 RECREATION | | | | | |
| 5100 | SALARIES & BENEFITS | 247,836.78 | 273,000.00 | 211,176.75 | 260,711.00 |
| 5300 | CONTRACTUAL SERVICES | 61,655.35 | 73,965.00 | 66,911.86 | 82,236.00 |
| 5200 | SUPPLIES | 23,625.78 | 26,400.00 | 18,098.31 | 18,000.00 |
| 5400 | OTHER EXPENSES | 158.59 | 1,300.00 | 714.86 | 1,300.00 |
| 5700 | CAPITAL OUTLAYS | 27,635.99 | 5,000.00 | 5,410.00 | 5,600.00 |
| Total Department 751: | | (360,912.49) | (379,665.00) | (302,311.78) | (367,847.00) |
| Department: 757 MC GRAFT PARK | | | | | |
| 5100 | SALARIES & BENEFITS | 30,188.42 | 22,000.00 | 13,108.77 | 20,405.00 |
| 5300 | CONTRACTUAL SERVICES | 91,007.82 | 89,203.00 | 60,219.60 | 89,515.00 |
| 5200 | SUPPLIES | 32,526.82 | 12,000.00 | 4,715.77 | 9,200.00 |
| 5700 | CAPITAL OUTLAYS | 437.40 | 8,500.00 | 8,335.00 | 0.00 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 101 GENERAL | | | | | |
| Department: 757 MC GRAFT PARK | | | | | |
| Total Department 757: | | (154,160.46) | (131,703.00) | (86,379.14) | (119,120.00) |
| Department: 770 PARKS MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 1,008,089.42 | 1,090,000.00 | 831,912.32 | 1,061,340.00 |
| 5300 | CONTRACTUAL SERVICES | 1,525,344.97 | 1,514,451.00 | 1,309,665.15 | 1,569,592.00 |
| 5200 | SUPPLIES | 241,383.00 | 165,110.00 | 131,969.09 | 157,570.00 |
| 5400 | OTHER EXPENSES | 4,137.93 | 3,440.00 | 4,773.80 | 3,000.00 |
| 5700 | CAPITAL OUTLAYS | 149,367.25 | 21,500.00 | 22,818.33 | 21,500.00 |
| Total Department 770: | | (2,928,322.57) | (2,794,501.00) | (2,301,138.69) | (2,813,002.00) |
| Department: 771 FORESTRY | | | | | |
| 5100 | SALARIES & BENEFITS | 1,062.49 | 4,970.00 | | 4,957.00 |
| 5300 | CONTRACTUAL SERVICES | 14,621.65 | 16,285.00 | 3,000.00 | 36,285.00 |
| 5200 | SUPPLIES | 9,569.94 | 9,400.00 | 5,936.04 | 8,900.00 |
| 5400 | OTHER EXPENSES | | 30.00 | 29.99 | 0.00 |
| 5700 | CAPITAL OUTLAYS | | 1,525.00 | 1,524.07 | 1,525.00 |
| Total Department 771: | | (25,254.08) | (32,210.00) | (10,490.10) | (51,667.00) |
| Department: 772 PAID BEACH PARKING | | | | | |
| 5100 | SALARIES & BENEFITS | 275,462.81 | 290,000.00 | 223,075.23 | 359,518.00 |
| 5300 | CONTRACTUAL SERVICES | 118,083.02 | 131,205.00 | 131,576.68 | 91,196.00 |
| 5200 | SUPPLIES | 3,842.02 | 28,775.00 | 1,905.81 | 13,275.00 |
| 5400 | OTHER EXPENSES | | 3,000.00 | | 0.00 |
| Total Department 772: | | (397,387.85) | (452,980.00) | (356,557.72) | (463,989.00) |
| Department: 773 SOCIAL DISTRICT | | | | | |
| 5100 | SALARIES & BENEFITS | 723.08 | 0.00 | | 0.00 |
| 5300 | CONTRACTUAL SERVICES | 36,858.40 | 45,000.00 | 8,714.30 | 5,000.00 |
| 5200 | SUPPLIES | | 0.00 | 1,500.00 | 0.00 |
| Total Department 773: | | (37,581.48) | (45,000.00) | (10,214.30) | (5,000.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5100 | SALARIES & BENEFITS | | 0.00 | 421.41 | 0.00 |
| 5300 | CONTRACTUAL SERVICES | 69,312.72 | 892,218.00 | 833,984.16 | 337,000.00 |
| 5200 | SUPPLIES | 300,000.00 | 0.00 | | 0.00 |
| 5700 | CAPITAL OUTLAYS | 314,384.62 | 171,000.00 | 28,457.66 | 0.00 |
| Total Department 901: | | (683,697.34) | (1,063,218.00) | (862,863.23) | (337,000.00) |
| Department: 906 DEBT SERVICE | | | | | |
| 5300 | CONTRACTUAL SERVICES | 1,825.00 | 0.00 | | 0.00 |
| 5900 | OTHER FINANCING USES | 1,074,738.41 | 1,076,338.00 | 1,076,915.34 | 1,067,123.00 |
| Total Department 906: | | (1,076,563.41) | (1,076,338.00) | (1,076,915.34) | (1,067,123.00) |
| Department: 999 TRANSFERS TO OTHER FUNDS | | | | | |
| 5900 | OTHER FINANCING USES | 1,100,000.04 | 1,667,000.00 | 262,586.70 | 1,007,000.00 |
| Total Department 999: | | (1,100,000.04) | (1,667,000.00) | (262,586.70) | (1,007,000.00) |
| Fund 101 - GENERAL: | | | | | |
| TOTAL ESTIMATED REVENUES | | 40,793,283.14 | 43,336,158.00 | 34,005,781.62 | 44,335,812.00 |
| TOTAL APPROPRIATIONS | | 41,221,972.54 | 45,116,312.64 | 34,949,824.76 | 44,102,840.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (428,689.40) | (1,780,154.64) | (944,043.14) | 232,972.00 |
| BEG. FUND BALANCE | | 8,217,908.25 | 7,789,218.85 | 7,789,218.85 | 7,789,218.85 |
| END FUND BALANCE | | 7,789,218.85 | 6,009,064.21 | 6,845,175.71 | 8,022,190.85 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|--------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 202 MAJOR STREETS | | | | | |
| Department: 000 | | | | | |
| 202-000-502 | FEDERAL GRANTS | | 748,530.00 | | 0.00 |
| 202-000-540 | STATE GRANTS | 60,902.97 | 231,589.00 | 231,588.89 | 0.00 |
| 202-000-546 | STATE RECEIPT MAJORS | 4,851,877.02 | 4,880,000.00 | 3,897,624.51 | 5,177,958.00 |
| 202-000-581 | LRP LOCAL ROADS PROGRAM | 79,524.43 | 80,000.00 | 60,007.44 | 80,000.00 |
| 202-000-620-004619 | MISC. SALES AND SERVICES | 9,813.26 | 0.00 | | 0.00 |
| 202-000-665-004970 | INTEREST INCOME | 22,243.49 | 24,548.00 | 24,548.05 | 20,000.00 |
| 202-000-684-004800 | MISC. & SUNDRY | 4,970.26 | 531.00 | 530.84 | 0.00 |
| Total Department 000: | | 5,029,331.43 | 5,965,198.00 | 4,214,299.73 | 5,277,958.00 |
| Department: 450 ROUTINE MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 285,320.82 | 285,000.00 | 234,910.17 | 318,183.00 |
| 5300 | CONTRACTUAL SERVICES | 360,666.38 | 439,367.00 | 318,230.05 | 407,205.00 |
| 5200 | SUPPLIES | 35,837.30 | 139,000.00 | 58,956.82 | 223,500.00 |
| 5400 | OTHER EXPENSES | 1,104.90 | 2,000.00 | 1,464.72 | 2,000.00 |
| 5700 | CAPITAL OUTLAYS | 21,988.00 | 0.00 | | 0.00 |
| Total Department 450: | | (704,917.40) | (865,367.00) | (613,561.76) | (950,888.00) |
| Department: 463 WINTER MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 77,159.41 | 118,669.00 | 118,668.29 | 156,196.00 |
| 5300 | CONTRACTUAL SERVICES | 93,821.74 | 173,500.00 | 169,134.50 | 175,500.00 |
| 5200 | SUPPLIES | 184,702.25 | 201,000.00 | 128,138.46 | 301,000.00 |
| Total Department 463: | | (355,683.40) | (493,169.00) | (415,941.25) | (632,696.00) |
| Department: 518 TRAFFIC SIGNALS | | | | | |
| 5200 | SUPPLIES | | 0.00 | 51.71 | 0.00 |
| Total Department 518: | | 0.00 | 0.00 | (51.71) | 0.00 |
| Department: 519 TRAFFIC SERVICES | | | | | |
| 5100 | SALARIES & BENEFITS | 62,185.54 | 60,000.00 | 49,032.11 | 67,257.00 |
| 5300 | CONTRACTUAL SERVICES | 82,966.66 | 94,000.00 | 44,270.96 | 94,000.00 |
| 5200 | SUPPLIES | 27,211.39 | 47,000.00 | 30,037.29 | 47,500.00 |
| 5400 | OTHER EXPENSES | | 0.00 | 219.87 | 0.00 |
| Total Department 519: | | (172,363.59) | (201,000.00) | (123,560.23) | (208,757.00) |
| Department: 564 DRAINAGE MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 23,916.87 | 9,000.00 | 5,593.71 | 16,507.00 |
| 5300 | CONTRACTUAL SERVICES | 26,897.33 | 15,000.00 | 5,256.48 | 10,500.00 |
| 5200 | SUPPLIES | 18,027.52 | 17,500.00 | 5,120.28 | 17,500.00 |
| Total Department 564: | | (68,841.72) | (41,500.00) | (15,970.47) | (44,507.00) |
| Department: 571 TREES & SCHRUBS | | | | | |
| 5200 | SUPPLIES | 138.09 | 0.00 | | 0.00 |
| Total Department 571: | | (138.09) | 0.00 | 0.00 | 0.00 |
| Department: 573 MISCELLANEOUS EXPENSES | | | | | |
| 5400 | OTHER EXPENSES | 36,777.00 | 0.00 | | 0.00 |
| Total Department 573: | | (36,777.00) | 0.00 | 0.00 | 0.00 |
| Department: 574 ADMINISTRATION & RECORDKEEPING | | | | | |
| 5300 | CONTRACTUAL SERVICES | 336,930.96 | 582,772.00 | 485,643.30 | 711,642.00 |
| Total Department 574: | | (336,930.96) | (582,772.00) | (485,643.30) | (711,642.00) |
| Department: 575 LEAVES & BENEFITS | | | | | |
| 5100 | SALARIES & BENEFITS | 301,340.18 | 330,000.00 | 259,090.77 | 339,985.00 |
| 5300 | CONTRACTUAL SERVICES | 2,408.24 | 0.00 | 2,432.14 | 3,000.00 |
| 5200 | SUPPLIES | 327.80 | 0.00 | | 0.00 |
| Total Department 575: | | (304,076.22) | (330,000.00) | (261,522.91) | (342,985.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5100 | SALARIES & BENEFITS | 1,170.40 | 0.00 | | 0.00 |
| 5300 | CONTRACTUAL SERVICES | 1,834,997.43 | 2,174,675.00 | 1,313,623.04 | 4,507,975.00 |
| 5200 | SUPPLIES | 3,260.34 | 0.00 | | 0.00 |
| 5700 | CAPITAL OUTLAYS | 5,133.92 | 0.00 | | 0.00 |
| Total Department 901: | | (1,844,562.09) | (2,174,675.00) | (1,313,623.04) | (4,507,975.00) |
| Department: 999 TRANSFERS TO OTHER FUNDS | | | | | |
| 5900 | OTHER FINANCING USES | 178,856.42 | 2,200,000.00 | | 490,000.00 |
| Total Department 999: | | (178,856.42) | (2,200,000.00) | 0.00 | (490,000.00) |
| Fund 202 - MAJOR STREETS: | | | | | |
| TOTAL ESTIMATED REVENUES | | 5,029,331.43 | 5,965,198.00 | 4,214,299.73 | 5,277,958.00 |
| TOTAL APPROPRIATIONS | | 4,003,146.89 | 6,888,483.00 | 3,229,874.67 | 7,889,450.00 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|-----------------------------------|-------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 202 MAJOR STREETS | | | | | |
| NET OF REVENUES & APPROPRIATIONS: | | 1,026,184.54 | (923,285.00) | 984,425.06 | (2,611,492.00) |
| BEG. FUND BALANCE | | 4,667,214.34 | 5,693,398.88 | 5,693,398.88 | 5,693,398.88 |
| END FUND BALANCE | | 5,693,398.88 | 4,770,113.88 | 6,677,823.94 | 3,081,906.88 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|--------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 203 LOCAL STREETS | | | | | |
| Department: 000 | | | | | |
| 203-000-492 | TELECOM FRANCHISE FEES | 192,923.49 | 205,000.00 | | 175,000.00 |
| 203-000-553 | STATE RECEIPT LOCAL | 1,327,874.38 | 1,360,000.00 | 1,050,097.24 | 1,424,255.00 |
| 203-000-581 | LRP LOCAL ROADS PROGRAM | 22,129.30 | 20,000.00 | 16,527.06 | 20,000.00 |
| 203-000-657-004802 | REIMB:SERVICES RENDERED | 28,398.20 | 0.00 | | 0.00 |
| 203-000-665-004970 | INTEREST INCOME | 1,961.53 | 0.00 | 229.93 | 0.00 |
| 203-000-684-004800 | MISC. & SUNDRY | 1,749.59 | 0.00 | 111.97 | 0.00 |
| 203-000-699-100000 | OP. TRANS FROM GENERAL FUND | | 92,000.00 | 92,000.00 | 0.00 |
| 203-000-699-200000 | OP. TRANS FROM SPECIAL REVENUE | | 2,200,000.00 | | 490,000.00 |
| Total Department 000: | | 1,575,036.49 | 3,877,000.00 | 1,158,966.20 | 2,109,255.00 |
| Department: 450 ROUTINE MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 295,787.92 | 343,000.00 | 278,069.07 | 407,259.00 |
| 5300 | CONTRACTUAL SERVICES | 246,862.32 | 295,522.00 | 269,749.11 | 307,984.00 |
| 5200 | SUPPLIES | 94,405.96 | 150,200.00 | 138,531.43 | 117,100.00 |
| 5400 | OTHER EXPENSES | 7,423.53 | 1,000.00 | 445.00 | 1,000.00 |
| 5700 | CAPITAL OUTLAYS | 21,988.00 | 0.00 | | 75,000.00 |
| Total Department 450: | | (666,467.73) | (789,722.00) | (686,794.61) | (908,343.00) |
| Department: 463 WINTER MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 77,036.35 | 100,643.00 | 100,642.54 | 117,167.00 |
| 5300 | CONTRACTUAL SERVICES | 93,420.55 | 160,000.00 | 152,317.13 | 150,000.00 |
| 5200 | SUPPLIES | 20,431.71 | 55,000.00 | 34,071.80 | 40,000.00 |
| Total Department 463: | | (190,888.61) | (315,643.00) | (287,031.47) | (307,167.00) |
| Department: 468 PAVEMENT SPALL & POT HOLE REPAIR | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 0.00 | 374.08 | 0.00 |
| Total Department 468: | | 0.00 | 0.00 | (374.08) | 0.00 |
| Department: 519 TRAFFIC SERVICES | | | | | |
| 5100 | SALARIES & BENEFITS | 6,185.27 | 4,000.00 | 2,792.73 | 4,941.00 |
| 5300 | CONTRACTUAL SERVICES | 1,371.98 | 1,500.00 | 653.51 | 1,500.00 |
| 5200 | SUPPLIES | 789.32 | 3,500.00 | 485.28 | 2,000.00 |
| Total Department 519: | | (8,346.57) | (9,000.00) | (3,931.52) | (8,441.00) |
| Department: 564 DRAINAGE MAINTENANCE | | | | | |
| 5100 | SALARIES & BENEFITS | 48,244.71 | 48,000.00 | 32,704.75 | 54,766.00 |
| 5300 | CONTRACTUAL SERVICES | 40,806.53 | 42,000.00 | 34,476.48 | 40,200.00 |
| 5200 | SUPPLIES | 16,954.75 | 15,000.00 | 7,665.69 | 15,200.00 |
| Total Department 564: | | (106,005.99) | (105,000.00) | (74,846.92) | (110,166.00) |
| Department: 565 CATCH BASINS | | | | | |
| 5200 | SUPPLIES | 1,286.89 | 0.00 | | 0.00 |
| Total Department 565: | | (1,286.89) | 0.00 | 0.00 | 0.00 |
| Department: 574 ADMINISTRATION & RECORDKEEPING | | | | | |
| 5300 | CONTRACTUAL SERVICES | 266,133.00 | 386,789.00 | 322,324.20 | 419,449.00 |
| Total Department 574: | | (266,133.00) | (386,789.00) | (322,324.20) | (419,449.00) |
| Department: 575 LEAVES & BENEFITS | | | | | |
| 5100 | SALARIES & BENEFITS | 259,072.73 | 315,000.00 | 230,412.04 | 318,426.00 |
| 5300 | CONTRACTUAL SERVICES | 467.04 | 0.00 | 934.11 | 1,500.00 |
| Total Department 575: | | (259,539.77) | (315,000.00) | (231,346.15) | (319,926.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 316,034.34 | 1,512,324.00 | 1,505,100.51 | 50,000.00 |
| Total Department 901: | | (316,034.34) | (1,512,324.00) | (1,505,100.51) | (50,000.00) |
| Fund 203 - LOCAL STREETS: | | | | | |
| TOTAL ESTIMATED REVENUES | | 1,575,036.49 | 3,877,000.00 | 1,158,966.20 | 2,109,255.00 |
| TOTAL APPROPRIATIONS | | 1,814,702.90 | 3,433,478.00 | 3,111,749.46 | 2,123,492.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (239,666.41) | 443,522.00 | (1,952,783.26) | (14,237.00) |
| BEG. FUND BALANCE | | 738,707.37 | 499,040.96 | 499,040.96 | 499,040.96 |
| END FUND BALANCE | | 499,040.96 | 942,562.96 | (1,453,742.30) | 484,803.96 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 231 LAKESIDE CORRIDOR IMPROVEMENT AUTHORITY | | | | | |
| Department: 000 | | | | | |
| 231-000-402 | PROPERTY TAX | 22,198.00 | 36,584.00 | 36,584.00 | 42,148.00 |
| 231-000-665-004970 | INCOME TAX-PENALTY & INTEREST | 68.33 | 150.00 | 85.19 | 75.00 |
| Total Department 000: | | 22,266.33 | 36,734.00 | 36,669.19 | 42,223.00 |
| Department: 717 BROWNFIELD | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 36,584.00 | | 42,223.00 |
| 5900 | OTHER FINANCING USES | | 0.00 | 6,374.17 | 0.00 |
| Total Department 717: | | 0.00 | (36,584.00) | (6,374.17) | (42,223.00) |
| Fund 231 - LAKESIDE CORRIDOR IMPROVEMENT AUTHORITY: | | | | | |
| TOTAL ESTIMATED REVENUES | | 22,266.33 | 36,734.00 | 36,669.19 | 42,223.00 |
| TOTAL APPROPRIATIONS | | 0.00 | 36,584.00 | 6,374.17 | 42,223.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 22,266.33 | 150.00 | 30,295.02 | 0.00 |
| BEG. FUND BALANCE | | 7,483.91 | 29,750.24 | 29,750.24 | 29,750.24 |
| END FUND BALANCE | | 29,750.24 | 29,900.24 | 60,045.26 | 29,750.24 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 233 SCATTERED HOUSING BROWNFIELD FUN | | | | | |
| Department: 000 | | | | | |
| 233-000-402 | SCATTERED HOUSING BROWNFIELD | 95,845.00 | 206,904.00 | 206,904.00 | 213,319.00 |
| 233-000-665-004970 | INTEREST INCOME | 46.30 | 190.00 | 148.74 | 100.00 |
| Total Department 000: | | 95,891.30 | 207,094.00 | 207,052.74 | 213,419.00 |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 6,600.00 | 0.00 | 12,600.00 | 12,600.00 |
| Total Department 901: | | (6,600.00) | 0.00 | (12,600.00) | (12,600.00) |
| Fund 233 - SCATTERED HOUSING BROWNFIELD FUN: | | | | | |
| TOTAL ESTIMATED REVENUES | | 95,891.30 | 207,094.00 | 207,052.74 | 213,419.00 |
| TOTAL APPROPRIATIONS | | 6,600.00 | 0.00 | 12,600.00 | 12,600.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 89,291.30 | 207,094.00 | 194,452.74 | 200,819.00 |
| BEG. FUND BALANCE | | (52,218.92) | 37,072.38 | 37,072.38 | 37,072.38 |
| END FUND BALANCE | | 37,072.38 | 244,166.38 | 231,525.12 | 237,891.38 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 234 BROWNFIELD AUTHORITY (PIGEON HILL) | | | | | |
| Department: 000 | | | | | |
| 234-000-402 | PROPERTY TAX | 17,102.00 | 17,508.00 | 17,508.00 | 18,167.00 |
| 234-000-665-004970 | INTEREST INCOME | 10.99 | 9.00 | 5.26 | 0.00 |
| Total Department 000: | | 17,112.99 | 17,517.00 | 17,513.26 | 18,167.00 |
| Department: 717 BROWNFIELD | | | | | |
| 5300 | CONTRACTUAL SERVICES | 17,488.00 | 17,508.00 | 17,455.50 | 18,167.00 |
| Total Department 717: | | (17,488.00) | (17,508.00) | (17,455.50) | (18,167.00) |
| Fund 234 - BROWNFIELD AUTHORITY (PIGEON HILL): | | | | | |
| TOTAL ESTIMATED REVENUES | | 17,112.99 | 17,517.00 | 17,513.26 | 18,167.00 |
| TOTAL APPROPRIATIONS | | 17,488.00 | 17,508.00 | 17,455.50 | 18,167.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (375.01) | 9.00 | 57.76 | 0.00 |
| BEG. FUND BALANCE | | 2,163.04 | 1,788.03 | 1,788.03 | 1,788.03 |
| END FUND BALANCE | | 1,788.03 | 1,797.03 | 1,845.79 | 1,788.03 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 235 BROWNFIELD AUTHORITY (BETTEN) | | | | | |
| Department: 000 | | | | | |
| 235-000-402 | PROPERTY TAX | 156,169.00 | 0.00 | 90,679.00 | 94,608.00 |
| 235-000-428 | REIMBURSEMENT STATE | 11,663.61 | 11,000.00 | 10,674.23 | 0.00 |
| Total Department 000: | | 167,832.61 | 11,000.00 | 101,353.23 | 94,608.00 |
| Department: 906 DEBT SERVICE | | | | | |
| 5900 | OTHER FINANCING USES | 8,639.39 | 3,760.00 | 3,759.47 | 0.00 |
| Total Department 906: | | (8,639.39) | (3,760.00) | (3,759.47) | 0.00 |
| Fund 235 - BROWNFIELD AUTHORITY (BETTEN): | | | | | |
| TOTAL ESTIMATED REVENUES | | 167,832.61 | 11,000.00 | 101,353.23 | 94,608.00 |
| TOTAL APPROPRIATIONS | | 8,639.39 | 3,760.00 | 3,759.47 | 0.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 159,193.22 | 7,240.00 | 97,593.76 | 94,608.00 |
| BEG. FUND BALANCE | | (319,057.57) | (159,864.35) | (159,864.35) | (159,864.35) |
| END FUND BALANCE | | (159,864.35) | (152,624.35) | (62,270.59) | (65,256.35) |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 236 BROWNFIELD AUTHORITY (FORMER MALL SITE) | | | | | |
| Department: 000 | | | | | |
| 236-000-402 | PROPERTY TAX | 258,485.00 | 265,357.00 | 265,357.00 | 274,634.00 |
| 236-000-428 | REIMBURSEMENT STATE | 14,841.78 | 15,284.00 | 15,283.74 | 15,818.00 |
| 236-000-665-004970 | INTEREST INCOME | 722.15 | 516.00 | 372.46 | 500.00 |
| Total Department 000: | | 274,048.93 | 281,157.00 | 281,013.20 | 290,952.00 |
| Department: 999 TRANSFERS TO OTHER FUNDS | | | | | |
| 5900 | OTHER FINANCING USES | 273,672.64 | 265,357.00 | 265,357.00 | 274,634.00 |
| Total Department 999: | | (273,672.64) | (265,357.00) | (265,357.00) | (274,634.00) |
| Fund 236 - BROWNFIELD AUTHORITY (FORMER MALL SITE): | | | | | |
| TOTAL ESTIMATED REVENUES | | 274,048.93 | 281,157.00 | 281,013.20 | 290,952.00 |
| TOTAL APPROPRIATIONS | | 273,672.64 | 265,357.00 | 265,357.00 | 274,634.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 376.29 | 15,800.00 | 15,656.20 | 16,318.00 |
| BEG. FUND BALANCE | | 102,614.38 | 102,990.67 | 102,990.67 | 102,990.67 |
| END FUND BALANCE | | 102,990.67 | 118,790.67 | 118,646.87 | 119,308.67 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 237 BROWNFIELD AUTHORITY TERRACE POINT | | | | | |
| Department: 000 | | | | | |
| 237-000-402 | PROPERTY TAX | 419,366.00 | 346,459.00 | 346,459.00 | 356,084.00 |
| 237-000-665-004970 | INTEREST INCOME | 374.31 | 0.00 | 96.20 | 0.00 |
| Total Department 000: | | 419,740.31 | 346,459.00 | 346,555.20 | 356,084.00 |
| Department: 716 TERRACE POINT LANDING | | | | | |
| 5300 | CONTRACTUAL SERVICES | 417,994.50 | 346,459.00 | 372,734.50 | 356,084.00 |
| Total Department 716: | | (417,994.50) | (346,459.00) | (372,734.50) | (356,084.00) |
| Fund 237 - BROWNFIELD AUTHORITY TERRACE POINT: | | | | | |
| TOTAL ESTIMATED REVENUES | | 419,740.31 | 346,459.00 | 346,555.20 | 356,084.00 |
| TOTAL APPROPRIATIONS | | 417,994.50 | 346,459.00 | 372,734.50 | 356,084.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 1,745.81 | 0.00 | (26,179.30) | 0.00 |
| BEG. FUND BALANCE | | 33,071.28 | 34,817.09 | 34,817.09 | 34,817.09 |
| END FUND BALANCE | | 34,817.09 | 34,817.09 | 8,637.79 | 34,817.09 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 238 SWEETWATER BROWNFIELD | | | | | |
| Department: 000 | | | | | |
| 238-000-402 | PROPERTY TAX | 68,848.00 | 72,287.00 | 72,045.00 | 74,275.00 |
| 238-000-665-004970 | INCOME TAX-PENALTY & INTEREST | 47.33 | 0.00 | 12.01 | 0.00 |
| Total Department 000: | | 68,895.33 | 72,287.00 | 72,057.01 | 74,275.00 |
| Department: 717 BROWNFIELD | | | | | |
| 5300 | CONTRACTUAL SERVICES | 70,520.00 | 72,287.00 | 71,842.00 | 74,275.00 |
| Total Department 717: | | (70,520.00) | (72,287.00) | (71,842.00) | (74,275.00) |
| Fund 238 - SWEETWATER BROWNFIELD: | | | | | |
| TOTAL ESTIMATED REVENUES | | 68,895.33 | 72,287.00 | 72,057.01 | 74,275.00 |
| TOTAL APPROPRIATIONS | | 70,520.00 | 72,287.00 | 71,842.00 | 74,275.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (1,624.67) | 0.00 | 215.01 | 0.00 |
| BEG. FUND BALANCE | | 5,716.77 | 4,092.10 | 4,092.10 | 4,092.10 |
| END FUND BALANCE | | 4,092.10 | 4,092.10 | 4,307.11 | 4,092.10 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 241 ADELAIDE POINTE BROWNFIELD | | | | | |
| Department: 000 | | | | | |
| 241-000-402 | PROPERTY TAX | 2,732.00 | 142,143.00 | 142,143.00 | 147,993.00 |
| 241-000-665-004970 | INCOME TAX-PENALTY & INTEREST | 3.99 | 0.00 | 32.20 | 0.00 |
| Total Department 000: | | 2,735.99 | 142,143.00 | 142,175.20 | 147,993.00 |
| Department: 717 BROWNFIELD | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 144,717.00 | 2,732.00 | 147,993.00 |
| Total Department 717: | | 0.00 | (144,717.00) | (2,732.00) | (147,993.00) |
| Fund 241 - ADELAIDE POINTE BROWNFIELD: | | | | | |
| TOTAL ESTIMATED REVENUES | | 2,735.99 | 142,143.00 | 142,175.20 | 147,993.00 |
| TOTAL APPROPRIATIONS | | 0.00 | 144,717.00 | 2,732.00 | 147,993.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 2,735.99 | (2,574.00) | 139,443.20 | 0.00 |
| BEG. FUND BALANCE | | 0.00 | 2,735.99 | 2,735.99 | 2,735.99 |
| END FUND BALANCE | | 2,735.99 | 161.99 | 142,179.19 | 2,735.99 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 242 HIGHPOINT FLATS BROWNFIELD | | | | | |
| Department: 000 | | | | | |
| 242-000-402 | PROPERTY TAX | | 0.00 | 90,032.00 | 92,970.00 |
| 242-000-665-004970 | INCOME TAX-PENALTY & INTEREST | | 0.00 | 18.76 | 0.00 |
| Total Department 000: | | 0.00 | 0.00 | 90,050.76 | 92,970.00 |
| Department: 717 BROWNFIELD | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 0.00 | | 92,970.00 |
| Total Department 717: | | 0.00 | 0.00 | 0.00 | (92,970.00) |
| Fund 242 - HIGHPOINT FLATS BROWNFIELD: | | | | | |
| TOTAL ESTIMATED REVENUES | | 0.00 | 0.00 | 90,050.76 | 92,970.00 |
| TOTAL APPROPRIATIONS | | 0.00 | 0.00 | 0.00 | 92,970.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 0.00 | 0.00 | 90,050.76 | 0.00 |
| BEG. FUND BALANCE | | 0.00 | 0.00 | 0.00 | 0.00 |
| END FUND BALANCE | | 0.00 | 0.00 | 90,050.76 | 0.00 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-----------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 250 LOCAL DEVELOPMENT FINANCE AUTHORITY FUND | | | | | |
| Department: 000 | | | | | |
| 250-000-402 | PROPERTY TAX | 100,244.00 | 250,064.00 | 250,064.00 | 258,592.00 |
| 250-000-428 | REIMBURSEMENT STATE | 3,105.14 | 3,136.00 | 3,135.72 | 3,243.00 |
| 250-000-665-004970 | INTEREST INCOME | 154.69 | 100.00 | 95.83 | 100.00 |
| 250-000-699-100000 | OP. TRANS FROM GENERAL FUND | 200,000.04 | 200,000.00 | 166,666.70 | 200,000.00 |
| Total Department 000: | | 303,503.87 | 453,300.00 | 419,962.25 | 461,935.00 |
| Department: 906 DEBT SERVICE | | | | | |
| 5900 | OTHER FINANCING USES | 187,874.46 | 182,848.00 | 111,033.21 | 74,937.00 |
| Total Department 906: | | (187,874.46) | (182,848.00) | (111,033.21) | (74,937.00) |
| Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND: | | | | | |
| TOTAL ESTIMATED REVENUES | | 303,503.87 | 453,300.00 | 419,962.25 | 461,935.00 |
| TOTAL APPROPRIATIONS | | 187,874.46 | 182,848.00 | 111,033.21 | 74,937.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 115,629.41 | 270,452.00 | 308,929.04 | 386,998.00 |
| BEG. FUND BALANCE | | 32,779.31 | 148,408.72 | 148,408.72 | 148,408.72 |
| END FUND BALANCE | | 148,408.72 | 418,860.72 | 457,337.76 | 535,406.72 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 252 FARMERS MARKET & KITCHEN 242 | | | | | |
| Department: 000 | | | | | |
| 252-000-613-004664 | FARMERS MARKET INCOME | 153,396.25 | 155,000.00 | 112,515.73 | 160,000.00 |
| 252-000-613-004690 | KITCHEN 242 RENTAL | 34,137.09 | 35,000.00 | 31,607.79 | 36,000.00 |
| 252-000-613-004693 | FARMERS MARKET EVENT RENTAL | 7,869.22 | 4,000.00 | 1,840.00 | 5,000.00 |
| 252-000-613-004694 | FARMERS MARKET EBT FEES | 17,268.10 | 14,000.00 | 11,958.30 | 18,000.00 |
| 252-000-613-004699 | EBT PROGRAM | 251,892.00 | 115,224.00 | 100,223.75 | 275,000.00 |
| 252-000-614-004663 | FLEA MARKET AT FARMERS MARKET | 20,536.00 | 21,000.00 | 14,734.00 | 21,000.00 |
| 252-000-614-004697 | ALCOHOLIC BEVERAGE | 3,030.00 | 3,000.00 | 497.00 | 3,000.00 |
| 252-000-665-004970 | INTEREST INCOME | 1,026.77 | 1,700.00 | 1,540.31 | 1,500.00 |
| 252-000-667-004677 | RENT | 39,350.68 | 35,000.00 | 26,000.96 | 40,000.00 |
| 252-000-674-004805 | CONTRIBUTIONS | 790.00 | 2,000.00 | 1,612.20 | 1,500.00 |
| 252-000-679-004840 | FRIENDS OF THE MARKET | | 362.00 | 361.85 | 0.00 |
| 252-000-679-004845 | FUNDRAISING REVENUE | 76,898.18 | 60,000.00 | 26,829.50 | 50,000.00 |
| 252-000-684-004800 | MISC. & SUNDRY | 100.00 | 154.00 | 154.09 | 0.00 |
| 252-000-684-004814 | PROMOTIONAL PRODUCTS | (31.76) | 0.00 | | 500.00 |
| 252-000-699-100000 | OP. TRANS FROM GENERAL FUND | | 7,000.00 | | 7,000.00 |
| 252-000-699-300000 | OPERATING TRANSFERS IN | 92,651.20 | 0.00 | | 0.00 |
| 252-000-699-400000 | OP. TRANS FROM CAPITAL PROJEC | | 90,000.00 | 60,000.00 | 0.00 |
| Total Department 000: | | 698,913.73 | 543,440.00 | 389,875.48 | 618,500.00 |
| Department: 807 WESTERN AVENUE CHALETS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 21,710.49 | 23,700.00 | 9,915.87 | 31,500.00 |
| 5200 | SUPPLIES | 772.31 | 1,500.00 | | 0.00 |
| Total Department 807: | | (22,482.80) | (25,200.00) | (9,915.87) | (31,500.00) |
| Department: 808 FARMERS & FLEA MARKET | | | | | |
| 5100 | SALARIES & BENEFITS | 103,205.61 | 132,000.00 | 96,848.70 | 142,631.00 |
| 5300 | CONTRACTUAL SERVICES | 420,760.89 | 408,256.00 | 357,392.16 | 399,100.00 |
| 5200 | SUPPLIES | 68,238.98 | 57,650.00 | 31,483.58 | 56,400.00 |
| 5400 | OTHER EXPENSES | 17,965.50 | 3,057.00 | 1,057.06 | 2,000.00 |
| 5700 | CAPITAL OUTLAYS | 53,346.65 | 18,009.00 | 14,805.81 | 14,800.00 |
| Total Department 808: | | (663,517.63) | (618,972.00) | (501,587.31) | (614,931.00) |
| Fund 252 - FARMERS MARKET & KITCHEN 242: | | | | | |
| TOTAL ESTIMATED REVENUES | | 698,913.73 | 543,440.00 | 389,875.48 | 618,500.00 |
| TOTAL APPROPRIATIONS | | 686,000.43 | 644,172.00 | 511,503.18 | 646,431.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 12,913.30 | (100,732.00) | (121,627.70) | (27,931.00) |
| BEG. FUND BALANCE | | 144,072.68 | 156,985.98 | 156,985.98 | 156,985.98 |
| END FUND BALANCE | | 156,985.98 | 56,253.98 | 35,358.28 | 129,054.98 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 254 MERCY HEALTH ARENA | | | | | |
| Department: 000 | | | | | |
| 254-000-502 | FEDERAL GRANTS | 410,470.61 | 0.00 | | 0.00 |
| 254-000-613-004691 | EVENT REVENUE | 523,262.39 | 573,000.00 | 469,084.63 | 450,000.00 |
| 254-000-613-004696 | CONCESSION NON ALCHOLIC | 87,714.49 | 105,000.00 | 90,288.17 | 87,500.00 |
| 254-000-613-004699 | FOOD HUB | 49,857.10 | 65,135.00 | 57,284.07 | 52,500.00 |
| 254-000-614-004630 | CARLISLES | 85,891.84 | 85,000.00 | 74,222.09 | 100,000.00 |
| 254-000-614-004639 | RAD DADS | 152,868.12 | 200,000.00 | 177,657.87 | 200,000.00 |
| 254-000-614-004640 | TICKET SURCHARGE | 45,024.60 | 57,000.00 | 47,796.64 | 45,000.00 |
| 254-000-614-004646 | CONCESSIONS FOOD | 103,209.59 | 145,500.00 | 129,250.76 | 120,000.00 |
| 254-000-614-004697 | ALCOHOLIC BEVERAGE | 190,385.30 | 165,000.00 | 135,488.79 | 150,000.00 |
| 254-000-614-004698 | FLOOR RENTAL | 244,808.25 | 300,000.00 | 245,235.00 | 275,000.00 |
| 254-000-620-004619 | MISC. SALES AND SERVICES | 12,758.56 | 60,000.00 | 36,604.23 | 20,000.00 |
| 254-000-626-004666 | PARKING LOT RENTAL - WESTERN | 40,005.00 | 40,000.00 | 30,400.00 | 35,000.00 |
| 254-000-632 | ANNEX REVENUE | 63,390.00 | 64,000.00 | 60,365.00 | 63,390.00 |
| 254-000-657-004802 | REIMB:SERVICES RENDERED | 13,650.91 | 15,000.00 | 11,005.61 | 10,000.00 |
| 254-000-665-004970 | INTEREST INCOME | 106,348.34 | 12,500.00 | 12,233.24 | 10,000.00 |
| 254-000-667-004667 | PARKING LOT RENTAL - SHORELIN | 13,019.00 | 16,750.00 | 12,528.01 | 12,000.00 |
| 254-000-667-004677 | RENT | 119,008.18 | 52,438.00 | 48,437.92 | 70,000.00 |
| 254-000-671 | ADVERTISING REVENUE | 147,677.96 | 120,000.00 | 113,105.00 | 120,000.00 |
| 254-000-684-004800 | MISC. & SUNDRY | 13,193.39 | 2,300.00 | 2,226.31 | 5,000.00 |
| 254-000-699-100000 | OP. TRANS FROM GENERAL FUND | 100,000.00 | 760,000.00 | | 450,000.00 |
| 254-000-699-400000 | OP. TRANS FROM CAPITAL PROJEC | 3,239.46 | 0.00 | | 0.00 |
| Total Department 000: | | 2,525,783.09 | 2,838,623.00 | 1,753,213.34 | 2,275,390.00 |
| Department: 806 MERCY HEALTH ARENA | | | | | |
| 5100 | SALARIES & BENEFITS | 419,197.06 | 385,000.00 | 305,545.89 | 379,074.00 |
| 5300 | CONTRACTUAL SERVICES | 1,490,438.44 | 1,641,300.00 | 1,462,545.57 | 1,375,745.00 |
| 5200 | SUPPLIES | 351,857.01 | 355,900.00 | 310,167.53 | 320,500.00 |
| 5400 | OTHER EXPENSES | 49,021.14 | 67,000.00 | 66,627.22 | 66,500.00 |
| 5700 | CAPITAL OUTLAYS | 71,768.50 | 72,218.00 | 70,281.93 | 55,750.00 |
| Total Department 806: | | (2,382,282.15) | (2,521,418.00) | (2,215,168.14) | (2,197,569.00) |
| Department: 812 CARLISLE | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 3,065.00 | 3,052.50 | 0.00 |
| 5200 | SUPPLIES | 64,492.23 | 60,000.00 | 56,356.55 | 60,000.00 |
| Total Department 812: | | (64,492.23) | (63,065.00) | (59,409.05) | (60,000.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 3,524.46 | 242,015.00 | 241,198.91 | 5,000.00 |
| 5700 | CAPITAL OUTLAYS | 36,967.50 | 0.00 | | 0.00 |
| Total Department 901: | | (40,491.96) | (242,015.00) | (241,198.91) | (5,000.00) |
| Fund 254 - MERCY HEALTH ARENA: | | | | | |
| TOTAL ESTIMATED REVENUES | | 2,525,783.09 | 2,838,623.00 | 1,753,213.34 | 2,275,390.00 |
| TOTAL APPROPRIATIONS | | 2,487,266.34 | 2,826,498.00 | 2,515,776.10 | 2,262,569.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 38,516.75 | 12,125.00 | (762,562.76) | 12,821.00 |
| BEG. FUND BALANCE | | 42,636.35 | 81,153.10 | 81,153.10 | 81,153.10 |
| END FUND BALANCE | | 81,153.10 | 93,278.10 | (681,409.66) | 93,974.10 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|-------------------------------------|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 285 TREE REPLACEMENT | | | | | |
| Department: 000 | | | | | |
| 285-000-665-004970 | INTEREST INCOME | 72.71 | 60.00 | 56.92 | 0.00 |
| 285-000-674-004805 | CONTRIBUTIONS | 4,000.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 285-000-684-004800 | MISC. & SUNDRY | 3,000.00 | 3,000.00 | 3,000.00 | 7,500.00 |
| Total Department 000: | | 7,072.71 | 12,060.00 | 12,056.92 | 16,500.00 |
| Department: 771 FORESTRY | | | | | |
| 5300 | CONTRACTUAL SERVICES | 352.30 | 1,500.00 | 1,007.00 | 1,500.00 |
| 5200 | SUPPLIES | 16,169.20 | 12,160.00 | 10,626.00 | 7,500.00 |
| Total Department 771: | | (16,521.50) | (13,660.00) | (11,633.00) | (9,000.00) |
| Fund 285 - TREE REPLACEMENT: | | | | | |
| TOTAL ESTIMATED REVENUES | | 7,072.71 | 12,060.00 | 12,056.92 | 16,500.00 |
| TOTAL APPROPRIATIONS | | 16,521.50 | 13,660.00 | 11,633.00 | 9,000.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (9,448.79) | (1,600.00) | 423.92 | 7,500.00 |
| BEG. FUND BALANCE | | 21,894.80 | 12,446.01 | 12,446.01 | 12,446.01 |
| END FUND BALANCE | | 12,446.01 | 10,846.01 | 12,869.93 | 19,946.01 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|--------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 394 DOWNTOWN DEVELOPMENT AUTH DS | | | | | |
| Department: 000 | | | | | |
| 394-000-402 | PROPERTY TAX | 481,207.00 | 516,659.00 | 516,659.00 | 537,000.00 |
| 394-000-540 | STATE GRANTS | 12,750.00 | 0.00 | 12,000.00 | 0.00 |
| 394-000-613 | EVENT REVENUE | 100,420.94 | 200,000.00 | 81,026.61 | 100,000.00 |
| 394-000-665-004970 | INTEREST INCOME | 1,867.28 | 1,300.00 | 1,333.18 | 1,300.00 |
| 394-000-679-004845 | FUNDRAISING REVENUE | | 15,000.00 | | 0.00 |
| 394-000-679-004846 | SPONSORSHIP REVENUE | 280,139.25 | 42,000.00 | | 0.00 |
| 394-000-679-004847 | SPONSORSHIP REVENUE - MUSK AR | 23,500.00 | 0.00 | 13,500.00 | 12,000.00 |
| 394-000-699-200000 | OP. TRANS FROM SPECIAL REVENUE | | 0.00 | 600.00 | 0.00 |
| 394-000-699-300000 | OP. TRANS FROM DEBT SERVICE | 3,136.62 | 0.00 | | 0.00 |
| Total Department 000: | | 903,021.09 | 774,959.00 | 625,118.79 | 650,300.00 |
| Department: 703 DOWNTOWN MUSKEGON BID | | | | | |
| 5100 | SALARIES & BENEFITS | 112,111.28 | 129,000.00 | 110,759.01 | 138,284.00 |
| 5300 | CONTRACTUAL SERVICES | 64,153.43 | 329,410.00 | 31,707.22 | 100,000.00 |
| 5200 | SUPPLIES | 889.87 | 1,000.00 | 4,460.00 | 0.00 |
| Total Department 703: | | (177,154.58) | (459,410.00) | (146,926.23) | (238,284.00) |
| Department: 778 LAKESHORE ART FESTIVAL | | | | | |
| 5300 | CONTRACTUAL SERVICES | 88,331.04 | 160,000.00 | 19,428.22 | 27,700.00 |
| 5200 | SUPPLIES | 11,018.90 | 0.00 | 2,150.60 | 2,000.00 |
| Total Department 778: | | (99,349.94) | (160,000.00) | (21,578.82) | (29,700.00) |
| Department: 780 TASTE OF MUSKEGON | | | | | |
| 5300 | CONTRACTUAL SERVICES | 218,982.77 | 90,000.00 | 25,115.20 | 0.00 |
| 5200 | SUPPLIES | 13,131.28 | 0.00 | 15.99 | 0.00 |
| Total Department 780: | | (232,114.05) | (90,000.00) | (25,131.19) | 0.00 |
| Department: 808 FARMERS & FLEA MARKET | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 0.00 | 1,023.00 | 0.00 |
| Total Department 808: | | 0.00 | 0.00 | (1,023.00) | 0.00 |
| Department: 809 EVENTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 3,137.09 | 0.00 | | 0.00 |
| 5200 | SUPPLIES | 3,261.09 | 21,000.00 | 2,393.58 | 0.00 |
| Total Department 809: | | (6,398.18) | (21,000.00) | (2,393.58) | 0.00 |
| Department: 906 DEBT SERVICE | | | | | |
| 5300 | CONTRACTUAL SERVICES | 105,762.51 | 0.00 | 164,663.77 | 145,000.00 |
| 5900 | OTHER FINANCING USES | 222,651.20 | 160,000.00 | 130,000.00 | 130,000.00 |
| Total Department 906: | | (328,413.71) | (160,000.00) | (294,663.77) | (275,000.00) |
| Fund 394 - DOWNTOWN DEVELOPMENT AUTH DS: | | | | | |
| TOTAL ESTIMATED REVENUES | | 903,021.09 | 774,959.00 | 625,118.79 | 650,300.00 |
| TOTAL APPROPRIATIONS | | 843,430.46 | 890,410.00 | 491,716.59 | 542,984.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 59,590.63 | (115,451.00) | 133,402.20 | 107,316.00 |
| BEG. FUND BALANCE | | 401,395.49 | 460,986.12 | 460,986.12 | 460,986.12 |
| END FUND BALANCE | | 460,986.12 | 345,535.12 | 594,388.32 | 568,302.12 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--------------------------------------|----------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 395 TIFA DEBT SERVICE | | | | | |
| Department: 000 | | | | | |
| 395-000-402 | PROPERTY TAX | 46,950.00 | 48,776.00 | 48,776.00 | 50,000.00 |
| 395-000-428 | REIMBURSEMENT STATE | 9,546.10 | 9,497.00 | 9,497.18 | 0.00 |
| 395-000-665-004970 | INTEREST INCOME | 96.17 | 112.00 | 77.91 | 0.00 |
| Total Department 000: | | 56,592.27 | 58,385.00 | 58,351.09 | 50,000.00 |
| Department: 906 DEBT SERVICE | | | | | |
| 5900 | OTHER FINANCING USES | 50,000.04 | 50,000.00 | 41,666.70 | 50,000.00 |
| Total Department 906: | | (50,000.04) | (50,000.00) | (41,666.70) | (50,000.00) |
| Fund 395 - TIFA DEBT SERVICE: | | | | | |
| TOTAL ESTIMATED REVENUES | | 56,592.27 | 58,385.00 | 58,351.09 | 50,000.00 |
| TOTAL APPROPRIATIONS | | 50,000.04 | 50,000.00 | 41,666.70 | 50,000.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 6,592.23 | 8,385.00 | 16,684.39 | 0.00 |
| BEG. FUND BALANCE | | 23,921.24 | 30,513.47 | 30,513.47 | 30,513.47 |
| END FUND BALANCE | | 30,513.47 | 38,898.47 | 47,197.86 | 30,513.47 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 420 CONVENTION CENTER CONSTRUCTION | | | | | |
| Department: 000 | | | | | |
| 420-000-665-004970 | INTEREST INCOME | 407.16 | 400.00 | 285.48 | 400.00 |
| 420-000-676 | COUNTY REIM PA 59 FUNDS COLLE | 902,740.00 | 950,000.00 | 916,644.70 | 925,000.00 |
| Total Department 000: | | 903,147.16 | 950,400.00 | 916,930.18 | 925,400.00 |
| Department: 782 CONVENTION CENTER | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 15,000.00 | | 0.00 |
| Total Department 782: | | 0.00 | (15,000.00) | 0.00 | 0.00 |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 124.16 | 500.00 | 500.00 | 500.00 |
| Total Department 901: | | (124.16) | (500.00) | (500.00) | (500.00) |
| Department: 906 DEBT SERVICE | | | | | |
| 5900 | OTHER FINANCING USES | 902,740.00 | 900,000.00 | 916,645.00 | 930,000.00 |
| Total Department 906: | | (902,740.00) | (900,000.00) | (916,645.00) | (930,000.00) |
| Fund 420 - CONVENTION CENTER CONSTRUCTION: | | | | | |
| TOTAL ESTIMATED REVENUES | | 903,147.16 | 950,400.00 | 916,930.18 | 925,400.00 |
| TOTAL APPROPRIATIONS | | 902,864.16 | 915,500.00 | 917,145.00 | 930,500.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 283.00 | 34,900.00 | (214.82) | (5,100.00) |
| BEG. FUND BALANCE | | 114,124.78 | 114,407.78 | 114,407.78 | 114,407.78 |
| END FUND BALANCE | | 114,407.78 | 149,307.78 | 114,192.96 | 109,307.78 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-----------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 445 PUBLIC IMPROVEMENT | | | | | |
| Department: 000 | | | | | |
| 445-000-540 | STATE GRANTS | | 300,000.00 | | 0.00 |
| 445-000-626-004651 | REIMBURSEMENT | 467,661.00 | 250,000.00 | | 300,000.00 |
| 445-000-665-004970 | INTEREST INCOME | 5,889.60 | 6,225.00 | 5,680.08 | 6,000.00 |
| 445-000-667-004677 | RENT | 25,015.24 | 12,000.00 | 10,049.41 | 10,000.00 |
| 445-000-669 | GAIN ON INVESTMENT | 7,591.53 | 0.00 | | 0.00 |
| 445-000-671 | LEASE BILLBOARDS | 375.00 | 7,000.00 | 5,875.00 | 7,000.00 |
| 445-000-674-004805 | CONTRIBUTIONS | | 0.00 | 13,105.00 | 0.00 |
| 445-000-677-004808 | SALE OF LAND | 2,960,683.61 | 2,600,000.00 | 2,453,286.93 | 100,000.00 |
| 445-000-679-004847 | SPONSORSHIP REVENUE - PARKS | 150,000.00 | 150,000.00 | 125,000.00 | 150,000.00 |
| 445-000-684-004800 | MISC. & SUNDRY | 268.65 | 500.00 | | 500.00 |
| 445-000-699-300000 | OP. TRANS FROM DEBT SERVICE | 130,000.00 | 0.00 | | 0.00 |
| Total Department 000: | | 3,747,484.63 | 3,325,725.00 | 2,612,996.42 | 573,500.00 |
| Department: 728 ECONOMIC DEVELOPMENT | | | | | |
| 5700 | CAPITAL OUTLAYS | 71,252.97 | 25,220.00 | 25,219.97 | 0.00 |
| Total Department 728: | | (71,252.97) | (25,220.00) | (25,219.97) | 0.00 |
| Department: 770 PARKS MAINTENANCE | | | | | |
| 5300 | CONTRACTUAL SERVICES | 15,000.00 | 0.00 | | 0.00 |
| Total Department 770: | | (15,000.00) | 0.00 | 0.00 | 0.00 |
| Department: 807 WESTERN AVENUE CHALETS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 16,527.00 | 0.00 | | 0.00 |
| Total Department 807: | | (16,527.00) | 0.00 | 0.00 | 0.00 |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5100 | SALARIES & BENEFITS | 1,155.93 | 400.00 | 334.11 | 0.00 |
| 5300 | CONTRACTUAL SERVICES | 327,880.92 | 2,833,380.00 | 1,461,412.85 | 530,000.00 |
| 5200 | SUPPLIES | 135,000.00 | 0.00 | 4,000.00 | 0.00 |
| 5700 | CAPITAL OUTLAYS | 4,723,077.22 | 0.00 | 1,041,093.11 | 0.00 |
| Total Department 901: | | (5,187,114.07) | (2,833,780.00) | (2,506,840.07) | (530,000.00) |
| Fund 445 - PUBLIC IMPROVEMENT: | | | | | |
| TOTAL ESTIMATED REVENUES | | 3,747,484.63 | 3,325,725.00 | 2,612,996.42 | 573,500.00 |
| TOTAL APPROPRIATIONS | | 5,289,894.04 | 2,859,000.00 | 2,532,060.04 | 530,000.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (1,542,409.41) | 466,725.00 | 80,936.38 | 43,500.00 |
| BEG. FUND BALANCE | | 1,829,063.15 | 286,653.74 | 286,653.74 | 286,653.74 |
| FUND BALANCE ADJUSTMENTS | | 422,562.72 | | 0.00 | |
| END FUND BALANCE | | 709,216.46 | 753,378.74 | 367,590.12 | 330,153.74 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|--------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 482 STATE GRANTS | | | | | |
| Department: 000 | | | | | |
| 482-000-502-092334 | FEDERAL GRANTS | 1,107,500.00 | 287,300.00 | 320,000.00 | 162,500.00 |
| 482-000-502-092339 | FEDERAL GRANTS | 385,516.42 | 1,500,000.00 | 327,924.29 | 1,500,000.00 |
| 482-000-540 | STATE GRANTS | 2,493,974.59 | 500,000.00 | 262,149.21 | 0.00 |
| 482-000-540-092415 | STATE GRANTS | | 2,500,000.00 | 2,500,000.00 | 0.00 |
| 482-000-540-092419 | STATE GRANTS | | 1,000,000.00 | 605,861.50 | 0.00 |
| 482-000-540-092501 | STATE GRANTS | | 1,000,000.00 | 750,000.00 | 0.00 |
| 482-000-540-092520 | STATE GRANTS | | 5,583.00 | | 0.00 |
| 482-000-665-004970 | INTEREST INCOME | | 0.00 | 176,675.74 | 0.00 |
| 482-000-699-200000 | OP. TRANS FROM SPECIAL REVENUE | 178,856.42 | 0.00 | | 0.00 |
| Total Department 000: | | 4,165,847.43 | 6,792,883.00 | 4,942,610.74 | 1,662,500.00 |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | 2,688,133.69 | 6,529,029.00 | 4,529,175.51 | 1,500,000.00 |
| 5200 | SUPPLIES | 381,077.39 | 200,000.00 | 208,447.17 | 0.00 |
| 5900 | OTHER FINANCING USES | 133,140.54 | 50,000.00 | | 0.00 |
| 5700 | CAPITAL OUTLAYS | 1,107,500.00 | 287,300.00 | 330,000.00 | 162,500.00 |
| 482-901-502-092112 | FEDERAL GRANTS | 133,140.54 | 50,000.00 | | 0.00 |
| 482-901-540-092206 | STATE GRANTS | 7,898.65 | 223,446.00 | 223,446.25 | 0.00 |
| 482-901-540-092345 | STATE GRANTS | 2,965.00 | 0.00 | | 0.00 |
| Total Department 901: | | (4,165,847.43) | (6,792,883.00) | (4,844,176.43) | (1,662,500.00) |
| Fund 482 - STATE GRANTS: | | | | | |
| TOTAL ESTIMATED REVENUES | | 4,309,851.62 | 7,066,329.00 | 5,166,056.99 | 1,662,500.00 |
| TOTAL APPROPRIATIONS | | 4,309,851.62 | 7,066,329.00 | 5,067,622.68 | 1,662,500.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 0.00 | 0.00 | 98,434.31 | 0.00 |
| BEG. FUND BALANCE | | 1,547.09 | 1,547.09 | 1,547.09 | 1,547.09 |
| END FUND BALANCE | | 1,547.09 | 1,547.09 | 99,981.40 | 1,547.09 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|--------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 590 SEWAGE DISPOSAL SYSTEM | | | | | |
| Department: 000 | | | | | |
| 590-000-540 | STATE GRANTS | 1,955,000.00 | 0.00 | | 0.00 |
| 590-000-620-004619 | MISC. SALES AND SERVICES | 90,900.00 | 133,000.00 | 123,700.00 | 125,000.00 |
| 590-000-628-004605 | METERED SALES | 9,781,464.88 | 9,980,000.00 | 7,838,495.98 | 9,600,000.00 |
| 590-000-638-004606 | DEBT SERVICE FEE | 402,197.62 | 399,455.00 | 310,577.22 | 425,188.00 |
| 590-000-657-004704 | PENALTIES/INTEREST/FINES | 214,359.40 | 200,000.00 | 160,815.59 | 200,000.00 |
| 590-000-657-004802 | REIMB:SERVICES RENDERED | 6,003.60 | 210,000.00 | 205,923.90 | 5,000.00 |
| 590-000-665-004970 | INTEREST INCOME | 20,816.85 | 29,600.00 | 21,641.31 | 20,000.00 |
| 590-000-696-004961 | BOND PROCEEDS | | 1,305,751.00 | 1,305,751.24 | 0.00 |
| Total Department 000: | | 12,470,742.35 | 12,257,806.00 | 9,966,905.24 | 10,375,188.00 |
| Department: 203 PENSION ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 95,879.16 | 127,963.00 | 106,636.20 | 148,850.00 |
| Total Department 203: | | (95,879.16) | (127,963.00) | (106,636.20) | (148,850.00) |
| Department: 557 MUSKEGON CO. WASTEWATER TREATMENT | | | | | |
| 5300 | CONTRACTUAL SERVICES | 5,045,657.70 | 5,110,000.00 | 3,780,242.32 | 5,150,000.00 |
| Total Department 557: | | (5,045,657.70) | (5,110,000.00) | (3,780,242.32) | (5,150,000.00) |
| Department: 558 WATER SUPPLY & FILTRATION | | | | | |
| 5300 | CONTRACTUAL SERVICES | 8,150.00 | 0.00 | 138.73 | 0.00 |
| Total Department 558: | | (8,150.00) | 0.00 | (138.73) | 0.00 |
| Department: 559 WATER & SEWER MAINTENANCE | | | | | |
| [None] | Unclassified | (49,522.00) | 0.00 | | 0.00 |
| 5100 | SALARIES & BENEFITS | 1,041,787.74 | 1,122,416.00 | 852,245.10 | 1,121,100.00 |
| 5300 | CONTRACTUAL SERVICES | 1,040,841.77 | 1,379,570.00 | 1,175,152.59 | 871,297.00 |
| 5200 | SUPPLIES | 87,016.39 | 144,900.00 | 94,266.05 | 144,500.00 |
| 5400 | OTHER EXPENSES | 130,709.27 | 403,000.00 | 380,168.61 | 403,000.00 |
| 5700 | CAPITAL OUTLAYS | 48,983.28 | 17,500.00 | 7,313.16 | 20,000.00 |
| Total Department 559: | | (2,299,816.45) | (3,067,386.00) | (2,509,145.51) | (2,559,897.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5100 | SALARIES & BENEFITS | 8,150.00 | 0.00 | | 0.00 |
| 5300 | CONTRACTUAL SERVICES | 3,893,870.64 | 1,437,217.00 | 1,306,287.11 | 2,729,197.00 |
| 5700 | CAPITAL OUTLAYS | (3,902,020.64) | 0.00 | | 0.00 |
| Total Department 901: | | 0.00 | (1,437,217.00) | (1,306,287.11) | (2,729,197.00) |
| Department: 906 DEBT SERVICE | | | | | |
| 5300 | CONTRACTUAL SERVICES | 634,331.18 | 685,761.00 | 587,422.48 | 678,085.00 |
| 5900 | OTHER FINANCING USES | 994,385.19 | 485,000.00 | 1,158,090.54 | 664,894.00 |
| Total Department 906: | | (1,628,716.37) | (1,170,761.00) | (1,745,513.02) | (1,342,979.00) |
| Fund 590 - SEWAGE DISPOSAL SYSTEM: | | | | | |
| TOTAL ESTIMATED REVENUES | | 12,470,742.35 | 12,257,806.00 | 9,966,905.24 | 10,375,188.00 |
| TOTAL APPROPRIATIONS | | 9,078,219.68 | 10,913,327.00 | 9,447,962.89 | 11,930,923.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 3,392,522.67 | 1,344,479.00 | 518,942.35 | (1,555,735.00) |
| BEG. FUND BALANCE | | 25,498,789.86 | 28,891,312.53 | 28,891,312.53 | 28,891,312.53 |
| END FUND BALANCE | | 28,891,312.53 | 30,235,791.53 | 29,410,254.88 | 27,335,577.53 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 591 WATER SUPPLY SYSTEM | | | | | |
| Department: 000 | | | | | |
| 591-000-502 | FEDERAL GRANTS | 1,937,650.93 | 0.00 | | 0.00 |
| 591-000-540 | STATE GRANTS | 1,623,258.75 | 289,084.00 | 123,884.68 | 5,381,438.00 |
| 591-000-540-092414 | STATE GRANTS | 917.75 | 65,000.00 | | 50,000.00 |
| 591-000-620-004619 | MISC. SALES AND SERVICES | 194,473.12 | 150,000.00 | 156,037.75 | 150,000.00 |
| 591-000-628-004605 | METERED SALES | 3,684,302.24 | 3,809,000.00 | 3,238,991.09 | 4,200,000.00 |
| 591-000-637 | WHOLESALE WATER | 4,236,974.71 | 4,972,000.00 | 4,236,161.96 | 5,500,000.00 |
| 591-000-638-004606 | DEBT SERVICE FEE | 1,024,803.03 | 1,177,421.00 | 898,776.95 | 1,192,364.00 |
| 591-000-642-004652 | TOWNSHIP MAINTENANCE CONTRACT | 172,262.72 | 120,000.00 | 113,284.97 | 125,000.00 |
| 591-000-644-004618 | LEAD REPLACEMENT FEE | 759,501.05 | 750,000.00 | 618,047.19 | 760,000.00 |
| 591-000-657-004704 | PENALTIES/INTEREST/FINES | 103,214.82 | 118,000.00 | 107,312.25 | 100,000.00 |
| 591-000-657-004802 | REIMB:SERVICES RENDERED | 35,519.55 | 42,000.00 | 38,555.59 | 35,000.00 |
| 591-000-665-004970 | INTEREST INCOME | 19,523.13 | 0.00 | | 15,000.00 |
| 591-000-684-004800 | MISC. & SUNDRY | 11,748.98 | 11,000.00 | 10,579.62 | 10,000.00 |
| 591-000-692-004661 | LEASE/RENTAL | 238,649.86 | 250,000.00 | 252,668.48 | 275,000.00 |
| 591-000-696-004961 | BOND PROCEEDS | | 5,964,000.00 | 2,387,778.77 | 4,144,313.00 |
| 591-000-699-400000 | OP. TRANS FROM CAPITAL PROJEC | 129,901.08 | 0.00 | | 0.00 |
| Total Department 000: | | 14,172,701.72 | 17,717,505.00 | 12,182,079.30 | 21,938,115.00 |
| Department: 203 PENSION ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 186,091.92 | 253,442.00 | 211,201.90 | 294,811.00 |
| Total Department 203: | | (186,091.92) | (253,442.00) | (211,201.90) | (294,811.00) |
| Department: 555 LEAD SERVICE LINE | | | | | |
| 5100 | SALARIES & BENEFITS | 412,779.39 | 375,000.00 | 286,468.22 | 429,963.00 |
| 5300 | CONTRACTUAL SERVICES | 272,859.58 | 244,000.00 | 226,159.13 | 310,000.00 |
| 5200 | SUPPLIES | 170,614.03 | 175,000.00 | 127,802.00 | 116,000.00 |
| Total Department 555: | | (856,253.00) | (794,000.00) | (640,429.35) | (855,963.00) |
| Department: 558 WATER SUPPLY & FILTRATION | | | | | |
| [None] | Unclassified | (82,536.00) | 0.00 | | 0.00 |
| 5100 | SALARIES & BENEFITS | 1,288,313.64 | 1,305,000.00 | 1,019,150.12 | 1,490,324.00 |
| 5300 | CONTRACTUAL SERVICES | 1,024,260.02 | 986,664.00 | 757,723.65 | 1,099,344.00 |
| 5200 | SUPPLIES | 551,559.25 | 527,900.00 | 380,455.05 | 549,640.00 |
| 5400 | OTHER EXPENSES | 4,617.13 | 7,000.00 | 1,270.00 | 7,000.00 |
| 5700 | CAPITAL OUTLAYS | 109,499.16 | 170,845.00 | 70,108.38 | 166,850.00 |
| Total Department 558: | | (2,895,713.20) | (2,997,409.00) | (2,228,707.20) | (3,313,158.00) |
| Department: 559 WATER & SEWER MAINTENANCE | | | | | |
| [None] | Unclassified | (82,535.00) | 0.00 | | 0.00 |
| 5100 | SALARIES & BENEFITS | 1,452,987.00 | 1,581,000.00 | 1,215,726.08 | 1,548,518.00 |
| 5300 | CONTRACTUAL SERVICES | 1,186,815.74 | 1,207,580.00 | 1,009,256.29 | 1,082,362.00 |
| 5200 | SUPPLIES | 325,122.79 | 298,000.00 | 239,999.28 | 314,000.00 |
| 5400 | OTHER EXPENSES | 28,849.11 | 215,000.00 | 135,446.64 | 220,000.00 |
| 5700 | CAPITAL OUTLAYS | 37,177.03 | 35,000.00 | 27,770.87 | 25,800.00 |
| Total Department 559: | | (2,948,416.67) | (3,336,580.00) | (2,628,199.16) | (3,190,680.00) |
| Department: 560 WATER & SEWER MAINTENANCE-TWP | | | | | |
| 5100 | SALARIES & BENEFITS | 41,175.80 | 44,000.00 | 35,819.31 | 41,099.00 |
| 5300 | CONTRACTUAL SERVICES | 20,146.57 | 0.00 | 20,552.45 | 27,000.00 |
| 5200 | SUPPLIES | 807.72 | 0.00 | 1,721.85 | 2,750.00 |
| Total Department 560: | | (62,130.09) | (44,000.00) | (58,093.61) | (70,849.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5100 | SALARIES & BENEFITS | 1,194.27 | 0.00 | | 0.00 |
| 5300 | CONTRACTUAL SERVICES | 4,094,570.44 | 7,246,085.00 | 3,667,536.34 | 11,106,349.00 |
| 5700 | CAPITAL OUTLAYS | (4,095,764.71) | 0.00 | | 0.00 |
| Total Department 901: | | 0.00 | (7,246,085.00) | (3,667,536.34) | (11,106,349.00) |
| Department: 906 DEBT SERVICE | | | | | |
| 5300 | CONTRACTUAL SERVICES | 1,337,988.40 | 1,540,783.00 | 1,305,356.02 | 1,518,573.00 |
| 5400 | OTHER EXPENSES | 3,722.28 | 0.00 | (10.00) | 0.00 |
| 5900 | OTHER FINANCING USES | 2,273,537.96 | 1,267,746.00 | 2,544,211.17 | 1,309,753.00 |
| Total Department 906: | | (3,615,248.64) | (2,808,529.00) | (3,849,557.19) | (2,828,326.00) |
| Fund 591 - WATER SUPPLY SYSTEM: | | | | | |
| TOTAL ESTIMATED REVENUES | | 14,172,701.72 | 17,717,505.00 | 12,182,079.30 | 21,938,115.00 |
| TOTAL APPROPRIATIONS | | 10,563,853.52 | 17,480,045.00 | 13,283,724.75 | 21,660,136.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 3,608,848.20 | 237,460.00 | (1,101,645.45) | 277,979.00 |
| BEG. FUND BALANCE | | 33,715,825.55 | 37,324,673.75 | 37,324,673.75 | 37,324,673.75 |
| END FUND BALANCE | | 37,324,673.75 | 37,562,133.75 | 36,223,028.30 | 37,602,652.75 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-----------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 594 MARINA AND LAUNCH RAMP | | | | | |
| Department: 000 | | | | | |
| 594-000-631 | ICE SALES | 479.00 | 300.00 | 300.00 | 300.00 |
| 594-000-644-004626 | LARGE BASIN FEES | 195,716.11 | 190,000.00 | 146,784.45 | 184,000.00 |
| 594-000-644-004627 | SMALL BASIN FEES | 2,673.42 | 0.00 | | 0.00 |
| 594-000-644-004628 | MOORING FEES | 10,530.28 | 17,000.00 | 11,797.20 | 12,000.00 |
| 594-000-644-004629 | TRANSIENT FEES | 547.00 | 0.00 | | 0.00 |
| 594-000-653 | LAUNCH RAMP | 105,657.50 | 100,000.00 | 77,045.00 | 100,000.00 |
| 594-000-656 | TRAFFIC FINES & FEES | 50.00 | 0.00 | | 0.00 |
| 594-000-665-004970 | INTEREST INCOME | | 1,320.00 | 1,195.43 | 0.00 |
| 594-000-684-004800 | MISC. & SUNDRY | 950.00 | 1,951.00 | 1,681.03 | 0.00 |
| 594-000-699-100000 | OP. TRANS FROM GENERAL FUND | 600,000.00 | 300,000.00 | | 0.00 |
| Total Department 000: | | 916,603.31 | 610,571.00 | 238,803.11 | 296,300.00 |
| Department: 597 MUNICIPAL MARINA | | | | | |
| 5100 | SALARIES & BENEFITS | 28,105.18 | 120,000.00 | 82,867.72 | 146,481.00 |
| 5300 | CONTRACTUAL SERVICES | 317,676.24 | 218,166.00 | 180,534.65 | 222,867.00 |
| 5200 | SUPPLIES | 26,214.89 | 20,000.00 | 7,144.94 | 31,100.00 |
| 5400 | OTHER EXPENSES | | 1,000.00 | 470.00 | 1,000.00 |
| 5900 | OTHER FINANCING USES | 106,783.47 | 0.00 | 58,753.87 | 100,000.00 |
| 5700 | CAPITAL OUTLAYS | 1,949.47 | 252,000.00 | 18,601.36 | 57,200.00 |
| Total Department 597: | | (480,729.25) | (611,166.00) | (348,372.54) | (558,648.00) |
| Department: 759 LAUNCH RAMPS | | | | | |
| 5100 | SALARIES & BENEFITS | 16,158.08 | 3,000.00 | 1,706.55 | 5,739.00 |
| 5300 | CONTRACTUAL SERVICES | 8,217.91 | 19,000.00 | 18,201.30 | 18,500.00 |
| 5200 | SUPPLIES | 738.35 | 2,500.00 | 1,694.72 | 21,500.00 |
| 5700 | CAPITAL OUTLAYS | 27,960.00 | 0.00 | | 0.00 |
| Total Department 759: | | (53,074.34) | (24,500.00) | (21,602.57) | (45,739.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 0.00 | | 350,000.00 |
| Total Department 901: | | 0.00 | 0.00 | 0.00 | (350,000.00) |
| Fund 594 - MARINA AND LAUNCH RAMP: | | | | | |
| TOTAL ESTIMATED REVENUES | | 916,603.31 | 610,571.00 | 238,803.11 | 296,300.00 |
| TOTAL APPROPRIATIONS | | 533,803.59 | 635,666.00 | 369,975.11 | 954,387.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 382,799.72 | (25,095.00) | (131,172.00) | (658,087.00) |
| BEG. FUND BALANCE | | 965,128.62 | 1,347,928.34 | 1,347,928.34 | 1,347,928.34 |
| END FUND BALANCE | | 1,347,928.34 | 1,322,833.34 | 1,216,756.34 | 689,841.34 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|--|-----------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 642 PUBLIC SERVICE BUILDING | | | | | |
| Department: 000 | | | | | |
| 642-000-665-004970 | INTEREST INCOME | 5,562.72 | 5,000.00 | 4,104.15 | 0.00 |
| 642-000-667-004677 | RENT | 1,992,887.16 | 2,302,000.00 | 1,918,335.00 | 2,732,000.00 |
| 642-000-699-100000 | OP. TRANS FROM GENERAL FUND | 50,000.00 | 0.00 | | 0.00 |
| Total Department 000: | | 2,048,449.88 | 2,307,000.00 | 1,922,439.15 | 2,732,000.00 |
| Department: 203 PENSION ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 398,486.04 | 542,706.00 | 452,254.90 | 631,291.00 |
| Total Department 203: | | (398,486.04) | (542,706.00) | (452,254.90) | (631,291.00) |
| Department: 441 PUBLIC SERVICE BUILDING | | | | | |
| [None] | Unclassified | (82,536.00) | 0.00 | | 0.00 |
| 5100 | SALARIES & BENEFITS | 1,041,503.30 | 1,150,000.00 | 883,472.64 | 1,331,860.00 |
| 5300 | CONTRACTUAL SERVICES | 420,607.23 | 524,491.00 | 449,328.57 | 560,929.00 |
| 5200 | SUPPLIES | 31,825.94 | 42,000.00 | 17,143.33 | 43,750.00 |
| 5400 | OTHER EXPENSES | 11,056.97 | 14,000.00 | 13,874.54 | 11,000.00 |
| 5900 | OTHER FINANCING USES | 24,994.53 | 30,000.00 | 14,039.68 | 25,000.00 |
| 5700 | CAPITAL OUTLAYS | 124,486.55 | 116,500.00 | 105,815.40 | 124,700.00 |
| Total Department 441: | | (1,571,938.52) | (1,876,991.00) | (1,483,674.16) | (2,097,239.00) |
| Department: 561 INVENTORY | | | | | |
| 5400 | OTHER EXPENSES | 7,420.81 | 3,000.00 | 1,426.92 | 0.00 |
| Total Department 561: | | (7,420.81) | (3,000.00) | (1,426.92) | 0.00 |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5300 | CONTRACTUAL SERVICES | | 1,000.00 | 787.67 | 0.00 |
| 5700 | CAPITAL OUTLAYS | 85,851.15 | 0.00 | | 150,000.00 |
| Total Department 901: | | (85,851.15) | (1,000.00) | (787.67) | (150,000.00) |
| Fund 642 - PUBLIC SERVICE BUILDING: | | | | | |
| TOTAL ESTIMATED REVENUES | | 2,048,449.88 | 2,307,000.00 | 1,922,439.15 | 2,732,000.00 |
| TOTAL APPROPRIATIONS | | 2,063,696.52 | 2,423,697.00 | 1,938,143.65 | 2,878,530.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (15,246.64) | (116,697.00) | (15,704.50) | (146,530.00) |
| BEG. FUND BALANCE | | 289,090.39 | 273,843.75 | 273,843.75 | 273,843.75 |
| END FUND BALANCE | | 273,843.75 | 157,146.75 | 258,139.25 | 127,313.75 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 643 ENGINEERING SERVICES | | | | | |
| Department: 000 | | | | | |
| 643-000-498 | LICENSE AND PERMIT MISC. | 5,165.00 | 5,000.00 | 5,527.40 | 6,000.00 |
| 643-000-665-004970 | INTEREST INCOME | 446.39 | 0.00 | 494.59 | 0.00 |
| 643-000-682 | ENGINEERING FEES | 48,756.00 | 50,000.00 | 40,584.00 | 50,000.00 |
| 643-000-684-004680 | INTERDEPT.ENGINEERING FEES | 663,043.94 | 690,000.00 | 679,126.00 | 650,000.00 |
| 643-000-699-100000 | OPERATING TRANSFER FROM GENER | 150,000.00 | 400,000.00 | | 350,000.00 |
| Total Department 000: | | 867,411.33 | 1,145,000.00 | 725,731.99 | 1,056,000.00 |
| Department: 203 PENSION ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 54,707.76 | 74,507.00 | 62,089.60 | 86,669.00 |
| Total Department 203: | | (54,707.76) | (74,507.00) | (62,089.60) | (86,669.00) |
| Department: 447 ENGINEERING | | | | | |
| 5100 | SALARIES & BENEFITS | 567,202.68 | 589,283.00 | 448,069.76 | 604,064.00 |
| 5300 | CONTRACTUAL SERVICES | 212,503.64 | 294,520.00 | 246,765.59 | 334,186.00 |
| 5200 | SUPPLIES | 8,988.76 | 12,700.00 | 11,661.77 | 12,700.00 |
| 5400 | OTHER EXPENSES | 2,564.18 | 1,500.00 | 1,751.37 | 2,500.00 |
| 5900 | OTHER FINANCING USES | 2,499.12 | 2,500.00 | 1,457.82 | 0.00 |
| 5700 | CAPITAL OUTLAYS | 24,035.30 | 25,000.00 | 24,895.67 | 25,000.00 |
| Total Department 447: | | (817,793.68) | (925,503.00) | (734,601.98) | (978,450.00) |
| Fund 643 - ENGINEERING SERVICES: | | | | | |
| TOTAL ESTIMATED REVENUES | | 867,411.33 | 1,145,000.00 | 725,731.99 | 1,056,000.00 |
| TOTAL APPROPRIATIONS | | 872,501.44 | 1,000,010.00 | 796,691.58 | 1,065,119.00 |
| NET OF REVENUES & APPROPRIATIONS: | | (5,090.11) | 144,990.00 | (70,959.59) | (9,119.00) |
| BEG. FUND BALANCE | | 109,194.07 | 104,103.96 | 104,103.96 | 104,103.96 |
| END FUND BALANCE | | 104,103.96 | 249,093.96 | 33,144.37 | 94,984.96 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 661 EQUIPMENT | | | | | |
| Department: 000 | | | | | |
| 661-000-614 | REIMBURSEMENT INCOME | | 1,050,000.00 | 888,413.35 | 0.00 |
| 661-000-614-004662 | EQUIPMENT RENTAL BY DEPTS. | 3,624,320.17 | 2,862,922.00 | 2,459,140.90 | 3,963,652.00 |
| 661-000-642-004654 | METERED SALES-FUEL | 38,695.14 | 23,300.00 | 20,080.95 | 20,000.00 |
| 661-000-657-004802 | REIMB:SERVICES RENDERED | 9,940.24 | 23,550.00 | 18,313.44 | 15,000.00 |
| 661-000-665-004970 | INTEREST INCOME | 11,545.62 | 11,050.00 | 8,995.74 | 5,000.00 |
| 661-000-673 | GAIN ON SALE OF FIXED ASSETS | (140,529.00) | 0.00 | | 0.00 |
| 661-000-684-004800 | MISC. & SUNDRY | 35,885.54 | 27,000.00 | 24,165.89 | 0.00 |
| 661-000-693 | SALE OF FIXED ASSETS | 260,106.84 | 16,775.00 | 16,775.00 | 30,000.00 |
| Total Department 000: | | 3,839,964.55 | 4,014,597.00 | 3,435,885.27 | 4,033,652.00 |
| Department: 203 PENSION ADMINISTRATION | | | | | |
| 5100 | SALARIES & BENEFITS | 66,539.40 | 90,621.00 | 75,517.60 | 105,413.00 |
| Total Department 203: | | (66,539.40) | (90,621.00) | (75,517.60) | (105,413.00) |
| Department: 563 EQUIPMENT SERVICES | | | | | |
| [None] | Unclassified | (49,522.00) | 0.00 | | 0.00 |
| 5100 | SALARIES & BENEFITS | 631,624.69 | 700,000.00 | 555,204.99 | 825,256.00 |
| 5300 | CONTRACTUAL SERVICES | 1,119,740.46 | 878,513.00 | 736,051.46 | 974,317.00 |
| 5200 | SUPPLIES | 874,256.51 | 1,037,000.00 | 692,169.38 | 876,500.00 |
| 5400 | OTHER EXPENSES | 523.72 | 3,000.00 | 175.00 | 5,000.00 |
| 5900 | OTHER FINANCING USES | 579,701.12 | 0.00 | 381,293.53 | 0.00 |
| 5700 | CAPITAL OUTLAYS | 1,047,831.70 | 850,000.00 | 697,765.67 | 1,459,000.00 |
| 661-563-673 | GAIN ON SALE OF FIXED ASSETS | (19,146.28) | (3,518.00) | (3,517.50) | 0.00 |
| Total Department 563: | | (4,223,302.48) | (3,472,031.00) | (3,066,177.53) | (4,140,073.00) |
| Department: 901 CAPITAL PROJECTS | | | | | |
| 5700 | CAPITAL OUTLAYS | (1,122,818.87) | 0.00 | | 0.00 |
| Total Department 901: | | 1,122,818.87 | 0.00 | 0.00 | 0.00 |
| Fund 661 - EQUIPMENT: | | | | | |
| TOTAL ESTIMATED REVENUES | | 3,820,818.27 | 4,011,079.00 | 3,432,367.77 | 4,033,652.00 |
| TOTAL APPROPRIATIONS | | 3,147,876.73 | 3,559,134.00 | 3,138,177.63 | 4,245,486.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 672,941.54 | 451,945.00 | 294,190.14 | (211,834.00) |
| BEG. FUND BALANCE | | 3,491,512.36 | 4,164,453.90 | 4,164,453.90 | 4,164,453.90 |
| END FUND BALANCE | | 4,164,453.90 | 4,616,398.90 | 4,458,644.04 | 3,952,619.90 |

BUDGET REPORT FOR CITY OF MUSKEGON

Calculations As of 04/30/2025

| GL Number | Description | 23-24 Activity | 24-25 Amended Budget | 24-25 Activity | 25-26 RECOMMENDED |
|---|-------------------------------|-------------------|-------------------------|-------------------|----------------------|
| Fund: 677 GENERAL INSURANCE | | | | | |
| Department: 000 | | | | | |
| 677-000-626-004651 | REIMBURSEMENT | 61.25 | 0.00 | | 0.00 |
| 677-000-642-004652 | REIMBURSEMENT RETIREE HEALTHC | 1,747,165.86 | 1,770,200.00 | 1,035,511.88 | 1,750,000.00 |
| 677-000-665-004970 | INTEREST INCOME | 7,856.83 | 9,000.00 | 4,232.08 | 8,000.00 |
| 677-000-674 | CONTRIBUTIONS | 322,959.25 | 353,733.78 | 278,115.16 | 390,264.00 |
| 677-000-677-004807 | COBRA RECEIPTS | 4,681.19 | 7,900.00 | | 5,000.00 |
| 677-000-692 | INTERDEPT.CHARGES | 3,908,865.90 | 4,165,184.00 | 3,260,017.69 | 4,531,402.00 |
| Total Department 000: | | 5,991,590.28 | 6,306,017.78 | 4,577,876.81 | 6,684,666.00 |
| Department: 272 INSURANCE SERVICES | | | | | |
| 5100 | SALARIES & BENEFITS | 114,993.25 | 80,000.00 | 64,989.54 | 67,125.00 |
| 5300 | CONTRACTUAL SERVICES | 5,556,500.82 | 6,307,941.71 | 5,285,911.36 | 6,642,266.00 |
| 5200 | SUPPLIES | 345.96 | 1,367.00 | 1,377.08 | 1,575.00 |
| 5400 | OTHER EXPENSES | 20,757.69 | 48,249.00 | 26,687.59 | 57,850.00 |
| 5700 | CAPITAL OUTLAYS | 119.72 | 3,774.00 | 3,773.80 | 0.00 |
| Total Department 272: | | (5,692,717.44) | (6,441,331.71) | (5,382,739.37) | (6,768,816.00) |
| Fund 677 - GENERAL INSURANCE: | | | | | |
| TOTAL ESTIMATED REVENUES | | 5,991,590.28 | 6,306,017.78 | 4,577,876.81 | 6,684,666.00 |
| TOTAL APPROPRIATIONS | | 5,692,717.44 | 6,441,331.71 | 5,382,739.37 | 6,768,816.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 298,872.84 | (135,313.93) | (804,862.56) | (84,150.00) |
| BEG. FUND BALANCE | | 1,360,891.84 | 1,659,764.68 | 1,659,764.68 | 1,659,764.68 |
| END FUND BALANCE | | 1,659,764.68 | 1,524,450.75 | 854,902.12 | 1,575,614.68 |
| Report Totals: | | | | | |
| TOTAL ESTIMATED REVENUES - ALL FUNDS | | 102,209,862.16 | 114,670,946.78 | 85,674,252.17 | 107,403,662.00 |
| TOTAL APPROPRIATIONS - ALL FUNDS | | 94,561,108.83 | 114,226,573.35 | 88,601,875.01 | 111,347,046.00 |
| NET OF REVENUES & APPROPRIATIONS: | | 7,648,753.33 | 444,373.43 | (2,927,622.84) | (3,943,384.00) |
| BEG. FUND BALANCE - ALL FUNDS | | 81,445,470.43 | 89,094,223.76 | 89,094,223.76 | 89,094,223.76 |
| FUND BALANCE ADJUSTMENTS - ALL FUNDS | | 422,562.72 | | 0.00 | |
| END FUND BALANCE - ALL FUNDS | | 89,516,786.48 | 89,538,597.19 | 86,166,600.92 | 85,150,839.76 |