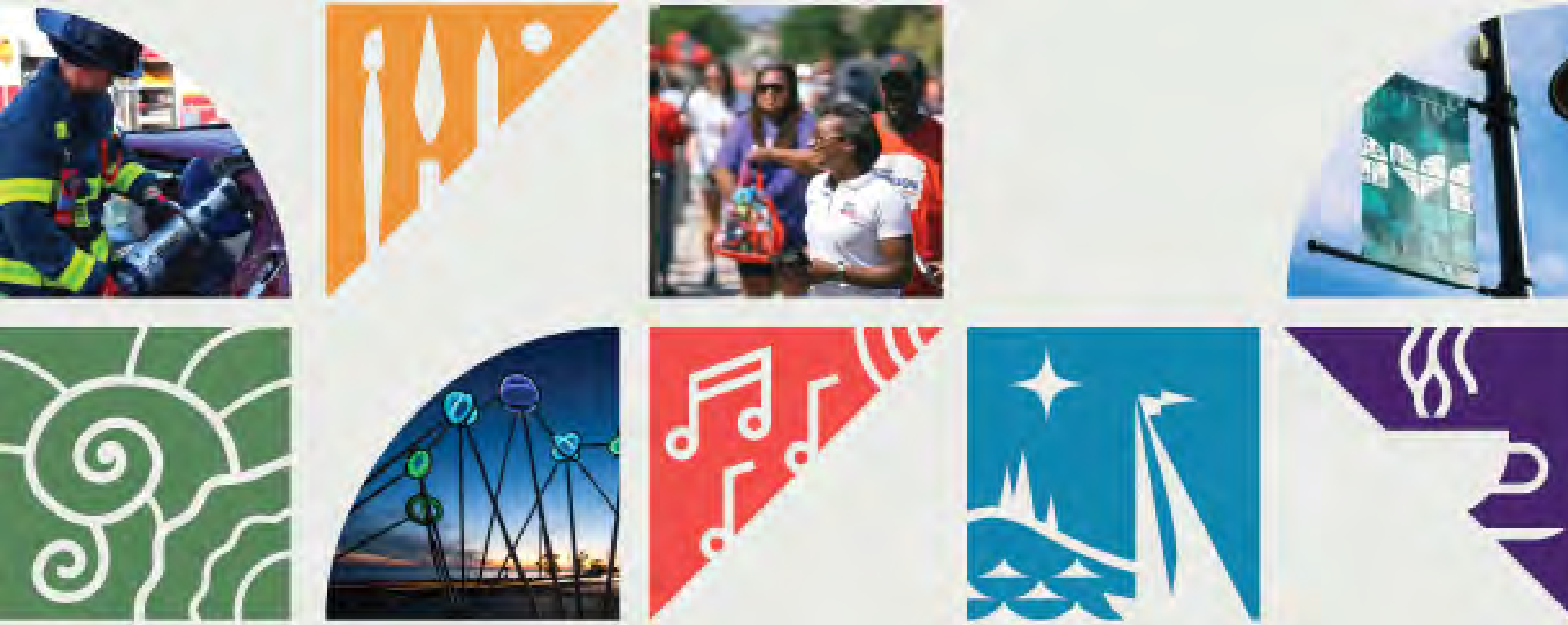


CITY OF MUSKEGON

Draft Budget

FY 2025 - 2026

933 Terrace Street | Muskegon, Michigan | shorelinecity.com

FY 2025-26
Budget Message

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

Enclosed is the **DRAFT 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 proposed 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 proposed 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

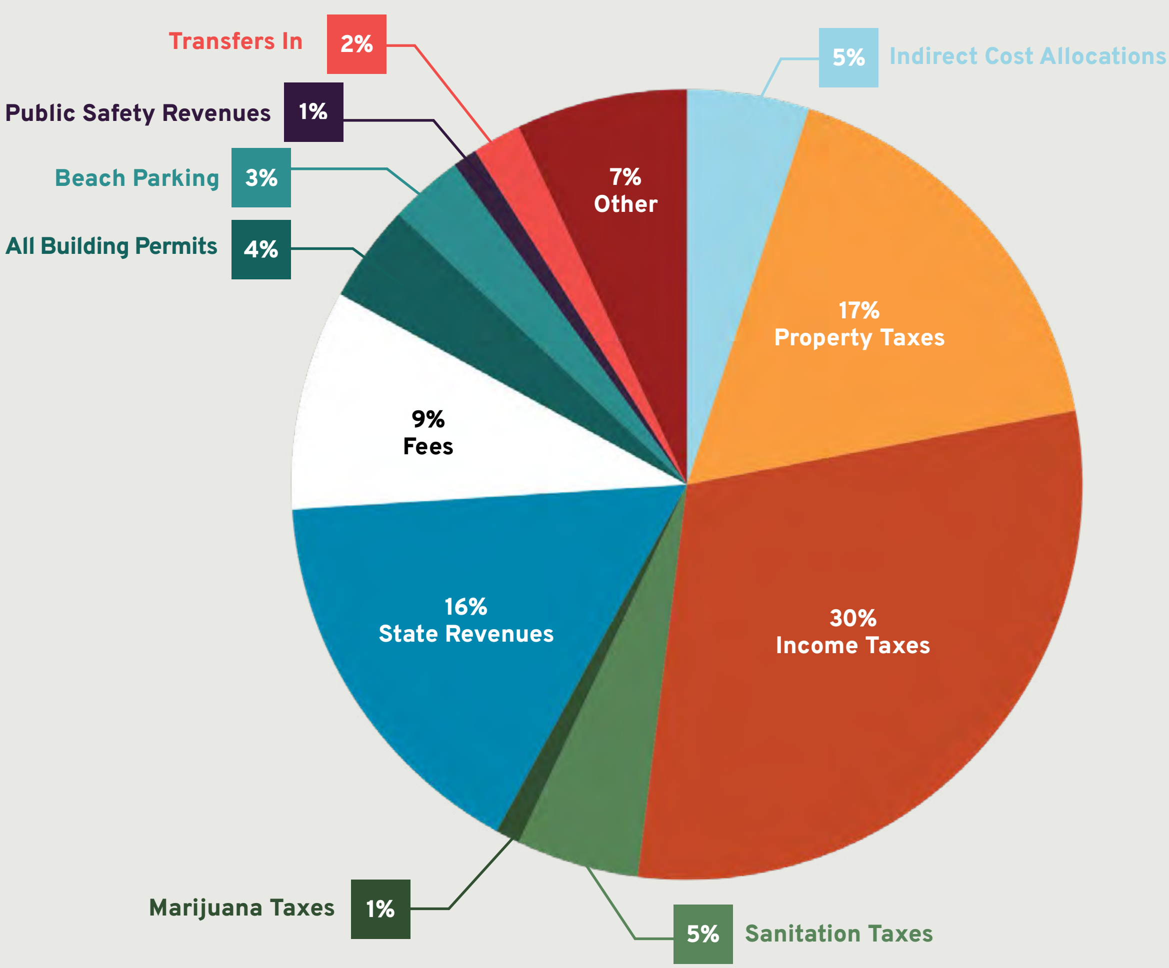
Many revenue categories are self-explanatory and only include one revenue source: property & income taxes, for example. Other categories include multiple similar revenue lines and may require additional explanation. For example, fees include anything where a resident or customer pays a fee to the city 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 proposed 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 proposed 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

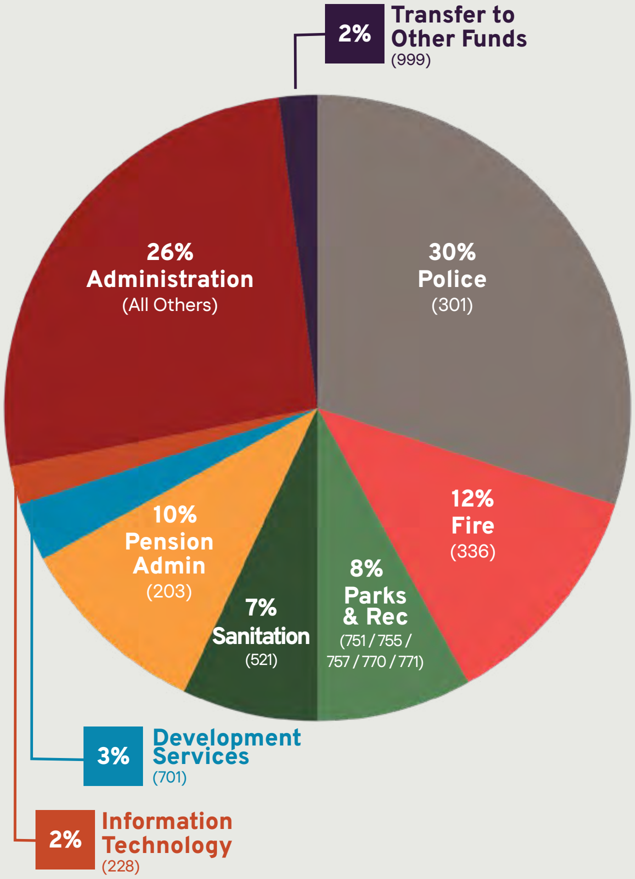
General Fund Expenses, Category Breakdown

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.

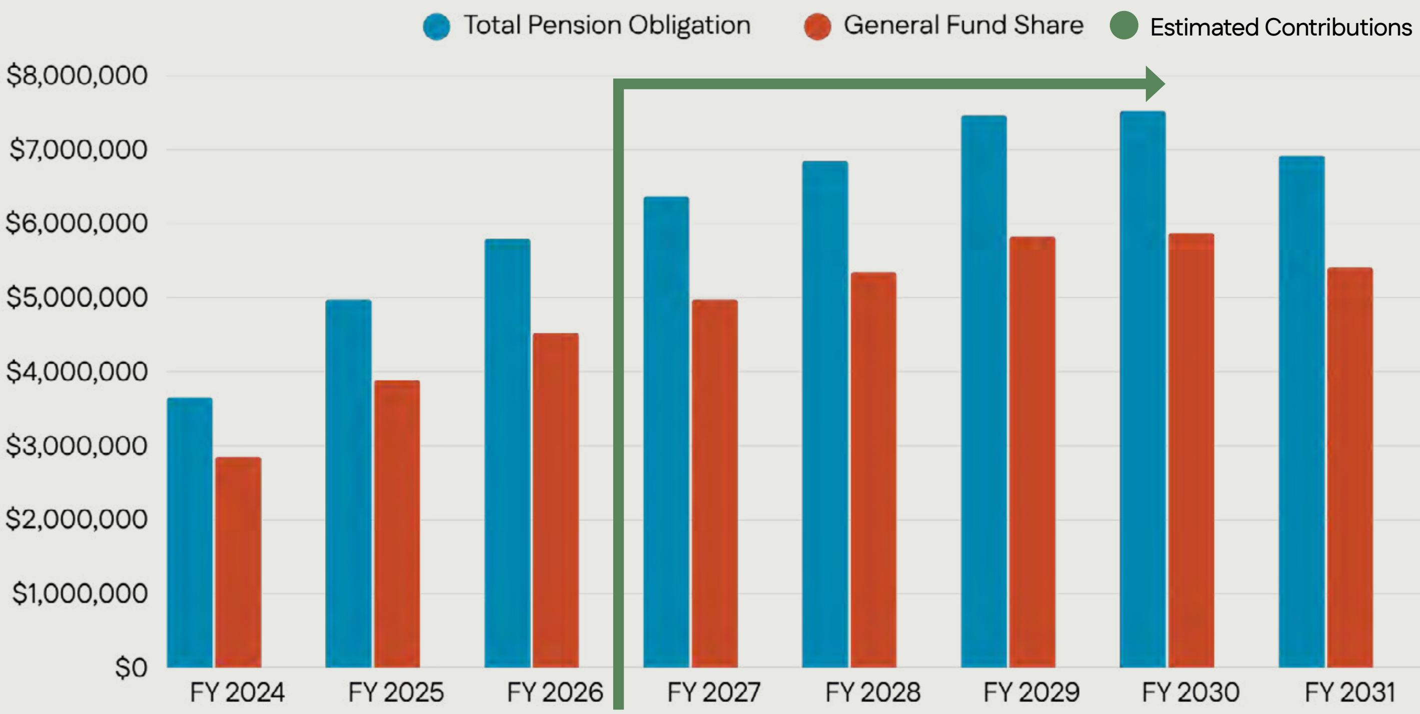
Pension & Other Post-Employment Benefits

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%.

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 mid-year budget adjustments, this number is projected to be $5,449,474 (our auditors will have to confirm this estimate). Taking our previous year's revenue of $39,157,873, our unrestricted fund balance sits at 13.9% 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 13.9% fund balance, meeting the City Commission's Requirements.

Fund Balance Formula

$$\frac{\text{UNASSIGNED FUND BALANCE}}{\text{PREVIOUS YEAR REVENUE}} = \boxed{\text{UNASSIGNED FUND BALANCE PERCENT}}$$

$$\frac{\$5{,}682{,}446}{\$40{,}793{,}281} = \boxed{0.1392\ (13.9\%)}$$

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.

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.

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.

Miscellaneous Budget Notes Continued

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/eglepgo). 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

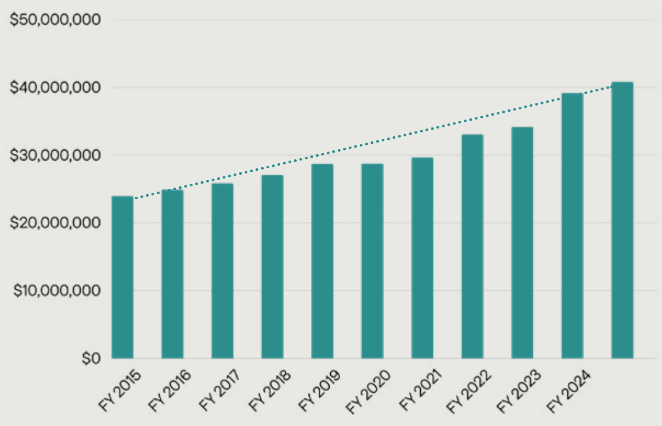
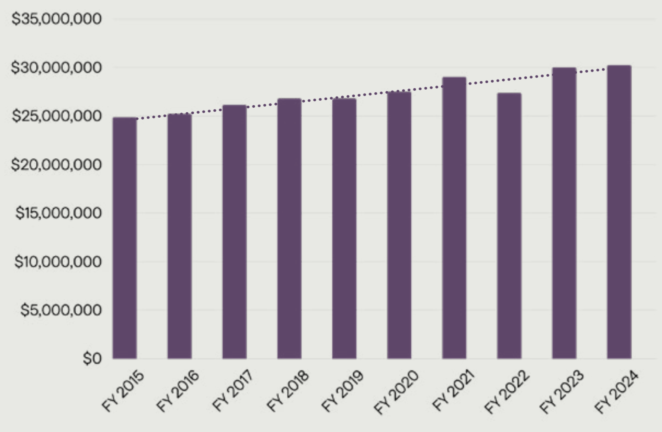


CHART 5

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
General Fund Revenue	**$44,335,812**	**$45,537,565**	**$47,131,380**	**$48,780,978**	**$50,488,312**	**$52,255,403**
General Fund Salary & Benefit	$23,148,780	$24,074,731.20	$25,037,720	$26,039,229	$27,080,794	$28,164,030
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
Unrestricted FB	$5,682,446	$5,781,055	$6,179,933	$6,579,706	$7,683,211	$9,774,191
FB%	13.93%	13.49%	13.94%	14.45%	16.30%	20.04%

(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.

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.

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 proposed budget will help to maintain a strong and vibrant city that offers residents the best quality of life.

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

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.

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.

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	132,000.00		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	155,000.00	211,446.62	253,000.00
101-000-438	INCOME TAX	12,243,618.48	12,750,000.00	10,940,731.14	13,225,000.00
101-000-439	MARIJUANA TAX	653,282.96	699,000.00	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	43,500.00	15,830.00	42,000.00
101-000-476-004217	SHORT TERM RENTALS	95,880.00	90,000.00	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	275,000.00	136,071.74	264,000.00
101-000-478	LIQUOR LICENSES & TAX REBATE	65,941.90	53,000.00	34,033.55	66,000.00
101-000-480-004207	CEMETERY-BURIAL PERMITS	62,520.00	70,000.00	53,885.00	65,000.00
101-000-480-004649	CEMETERY-MISC. INCOME	25,761.86	31,000.00	17,911.59	25,000.00
101-000-480-004657	COLUMBARIUM NICHE	1,800.00	1,600.00	1,600.00	1,600.00
101-000-481	BUILDING PERMITS	872,217.28	1,050,000.00	1,144,927.28	1,100,000.00
101-000-482	ELECTRICAL PERMITS	175,741.19	210,000.00	142,221.06	220,000.00
101-000-483	PLUMBING PERMITS	122,162.25	120,750.00	108,337.25	122,000.00
101-000-484	HEATING PERMITS	123,990.90	157,500.00	113,900.17	161,000.00
101-000-485	DEVELOPMENT PERMIT FEE	1,470.00	3,000.00	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	150,000.00	125,000.00	150,000.00
101-000-495	VACANT BUILDING FEE	4,458.00	15,500.00	700.00	10,000.00
101-000-502	FEDERAL GRANTS	299,779.20	808,794.00	588,105.13	261,089.00
101-000-540	STATE GRANTS	352,315.35	250,000.00	195,786.02	600,000.00
101-000-542	STATE REPLACEMENT REV FOR PPT	885,720.74	850,000.00	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	4,200,000.00	1,976,733.00	3,975,000.00
101-000-603	CITY SERVICE FOR ENTERPRISE F	530,519.04	557,045.00	417,784.50	575,427.00
101-000-604	TAX COLLECTION FEE	445,099.09	431,000.00	422,951.51	485,000.00
101-000-606-004604	GARBAGE COLLECTION	92,012.22	75,000.00	70,531.53	95,000.00
101-000-607-004759	STORM WATER FEES	8,000.00	14,000.00	14,000.00	10,000.00
101-000-608	COURT FEES	77,450.45	70,000.00	43,062.22	65,000.00
101-000-614-004617	REIMBURSEMENT INCOME	11,046.78	6,500.00		6,500.00
101-000-615-004615	POLICE DEPARTMENT INCOME	125,222.25	185,000.00	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	1,100.00	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	39,000.00	39,500.00	35,000.00
101-000-618-004622	MISC. CLERK FEES	36,097.74	3,000.00	1,275.10	3,000.00
101-000-618-004634	PASSPORTS	77,575.00	80,000.00	59,485.00	80,000.00
101-000-620-004619	MISC. SALES AND SERVICES	23,028.43	40,000.00	15,654.77	20,000.00
101-000-620-004660	MISC RECREATION INCOME	36,676.73	68,000.00	12,366.21	34,000.00
101-000-626-004631	REIMBURSEMENT SCHOOL OFFICER	79,963.11	81,000.00	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	65,000.00		0.00
101-000-626-004676	SAFEBUILT - TRASH PICKUP	127.00	0.00		0.00
101-000-629	REIMBURSEMENT ELECTIONS	181.31	62,000.00	61,465.01	0.00
101-000-630	INDIRECT COST ALLOCATION	1,748,335.08	2,134,808.00	1,601,106.03	2,116,735.00
101-000-631	PROCUREMENT CARD REBATE	65,099.49	70,000.00		70,000.00
101-000-633	SPECIAL EVENTS REIMBURSEMENT	31,394.00	55,000.00	50,329.79	55,000.00
101-000-634	CEMETERY SALE OF LOTS	29,309.65	35,000.00	25,890.00	30,000.00
101-000-636	REIMBURSEMENT LOT CLEAN UP		0.00	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	2,500.00	2,000.00	2,500.00
101-000-643-004625	MISC. TREAS. FEES	71,449.22	50,000.00	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	40,000.00	34,820.30	40,000.00
101-000-647-004638	MISC. SALES CHARGE/REFUSE	542,543.65	543,000.00	445,780.63	543,000.00
101-000-651	ADMINISTRATION FEES	309,999.84	325,500.00	244,125.00	336,241.00
101-000-652-004655	PAID PARKING - BEACH	898,404.38	1,100,000.00	643,130.10	1,300,000.00
101-000-656	TRAFFIC FINES & FEES	179,906.01	258,000.00	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	22,000.00	23,733.07	23,000.00
101-000-657-004704	PENALTIES/INTEREST/FINES	20,631.40	20,000.00	17,925.63	20,000.00
101-000-657-004706	LATE FEE ON INVOICES OVER 45	1,589.00	4,000.00		2,000.00
101-000-657-004708	LATE FEE ON RENTAL REGISTRATI	35,065.00	30,000.00	24,953.00	35,000.00

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	28,000.00	16,485.00	20,000.00
101-000-657-004802	REIMB:DEMOS AND BOARD-UPS	5,446.00	13,000.00	14,480.20	10,000.00
101-000-657-004803	CDBG PROGRAM REIMBURSEMENTS	234,385.58	214,760.00	1,152.00	200,000.00
101-000-659-004656	SITE PLAN REVIEW	6,000.00	8,500.00	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	270,000.00	252,513.07	275,000.00
101-000-665-004970	INTEREST INCOME	1,112,306.40	450,000.00	539,672.79	800,000.00
101-000-667-004669	SMITH RYERSON	22,991.75	23,000.00	39,934.86	40,000.00
101-000-667-004670	PICNIC SHELTER	15,990.75	13,000.00	5,145.00	13,000.00
101-000-667-004671	MCGRAFT PARK	133,743.31	140,000.00	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	160,000.00	226,828.76	155,000.00
101-000-671	LEASE BILLBOARDS	4,400.00	10,000.00	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	40,000.00	31,002.41	15,800.00
101-000-674-004825	CONTRIBUTIONS - VETERAN'S PAR	70,026.35	40,000.00	24,673.05	50,000.00
101-000-674-004828	DONATION - POLICE DEPT	9,611.30	3,500.00	8,609.69	3,500.00
101-000-674-004845	FUNDRAISING REVENUE	7,029.50	5,000.00		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		0.00	76.78	0.00
101-000-681	DOWNTOWN SOCIAL DISTRICT	37,925.01	42,000.00	2,170.00	5,000.00
101-000-683-004820	MARIHUANA CONTRIBUTIONS	7,300.00	5,000.00	1,100.00	1,000.00
101-000-684-004800	MISC. & SUNDRY	162,078.61	365,000.00	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	288,374.00	265,357.00	274,634.00
101-000-699-300000	OP. TRANS FROM DEBT SERVICE	50,000.04	50,000.00	167,500.03	180,000.00
101-000-699-400000	OP. TRANS FROM CAPITAL PROJEC		50,000.00		0.00
101-000-699-800000	OPERATING TRANSFERS IN PERPET		0.00		440,440.00
Total Department 000:		40,793,283.14	42,850,607.00	33,760,105.45	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	27,514.00	32,353.35	33,180.00
5200	SUPPLIES	1,406.18	14,017.00	13,956.65	19,190.00
5400	OTHER EXPENSES	13,444.55	8,920.00	6,885.68	8,000.00
5700	CAPITAL OUTLAYS	7,808.88	3,200.00	1,194.73	5,100.00
Total Department 101:		(139,725.20)	(142,692.00)	(123,659.58)	(153,626.00)
Department: 103 CITY PROMOTIONS & PUBLIC RELATIONS					
5300	CONTRACTUAL SERVICES	119,298.08	98,798.00	33,107.25	85,073.00
5200	SUPPLIES	24,784.17	11,850.00	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)	(45,809.97)	(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	22,375.00	105,048.85	68,338.00
5200	SUPPLIES	12,674.89	10,965.00	10,188.34	8,984.00
5400	OTHER EXPENSES	17,259.87	15,400.00	15,437.95	22,190.00
5700	CAPITAL OUTLAYS	14,671.33	9,913.00	9,935.06	18,300.00
Total Department 172:		(943,119.71)	(796,653.00)	(711,151.80)	(897,245.00)
Department: 202 FINANCE ADMINSTRATION					
5100	SALARIES & BENEFITS	666,878.84	740,240.00	585,614.38	810,508.00
5300	CONTRACTUAL SERVICES	96,404.94	105,150.00	85,020.92	99,400.00
5200	SUPPLIES	4,487.01	3,850.00	2,928.90	4,000.00
5400	OTHER EXPENSES	1,403.43	1,400.00	1,016.52	2,650.00
5700	CAPITAL OUTLAYS	12,344.55	7,650.00	8,052.26	22,500.00
Total Department 202:		(781,518.77)	(858,290.00)	(682,632.98)	(939,058.00)
Department: 203 PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	2,851,373.90	3,888,096.00	2,915,285.82	4,522,748.00
Total Department 203:		(2,851,373.90)	(3,888,096.00)	(2,915,285.82)	(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	131,946.00	133,139.58	161,483.00
5200	SUPPLIES	26,141.47	21,500.00	21,203.69	19,500.00

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	1,200.00	56.69	2,500.00
5700	CAPITAL OUTLAYS	2,975.79	6,790.00	5,243.99	1,000.00
Total Department 205:		(491,805.80)	(589,436.00)	(496,888.79)	(609,872.00)
Department: 215 CITY CLERK					
5100	SALARIES & BENEFITS	583,071.42	630,000.00	505,648.79	595,279.00
5300	CONTRACTUAL SERVICES	49,241.85	83,832.00	36,104.64	100,953.00
5200	SUPPLIES	107,338.47	114,600.00	57,759.60	88,900.00
5400	OTHER EXPENSES	8,824.13	8,900.00	4,131.73	8,900.00
5700	CAPITAL OUTLAYS	28,493.05	40,850.00	42,029.13	6,050.00
Total Department 215:		(776,968.92)	(878,182.00)	(645,673.89)	(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	244,895.00	224,904.57	157,270.00
5200	SUPPLIES	821.32	1,250.00	531.40	2,250.00
5400	OTHER EXPENSES	250.52	15,000.00	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)	(937,245.00)	(744,846.52)	(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	347,176.00	347,778.51	358,936.00
Total Department 252:		(904,735.59)	(347,176.00)	(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	95,250.00	76,476.79	108,750.00
5400	OTHER EXPENSES	391.00	3,500.00	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	3,000.00	2,655.39	3,000.00
5300	CONTRACTUAL SERVICES	440,879.26	418,000.00	456,203.24	448,000.00
5400	OTHER EXPENSES		0.00	120.00	0.00
Total Department 257:		(443,417.54)	(421,000.00)	(458,978.63)	(451,000.00)
Department: 265 CITY HALL MAINTENANCE					
5100	SALARIES & BENEFITS	157,451.92	215,000.00	161,267.13	213,021.00
5300	CONTRACTUAL SERVICES	217,074.06	262,871.00	195,432.03	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)	(559,315.00)	(430,991.20)	(520,749.00)
Department: 266 CITY ATTORNEY					
5300	CONTRACTUAL SERVICES	609,787.82	450,000.00	351,526.93	450,000.00
5200	SUPPLIES		1,092.00	1,391.00	0.00
Total Department 266:		(609,787.82)	(451,092.00)	(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	162,024.55	224,703.00
5200	SUPPLIES	2,020.80	1,700.00	536.47	2,750.00
5400	OTHER EXPENSES	10,910.32	35,850.00	11,629.84	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)	(255,577.98)	(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	1,045,987.89	1,400,019.00
5200	SUPPLIES	145,255.20	138,042.00	140,478.32	115,400.00
5400	OTHER EXPENSES	160,998.81	121,417.00	95,223.71	115,317.00
5700	CAPITAL OUTLAYS	189,334.63	100,119.00	79,229.06	35,730.00

GL Number	Description	23-24 Activity	24-25 Amended Budget	24-25 Activity	25-26 RECOMMENDED
Fund: 101 GENERAL					
Department: 301 POLICE DEPARTMENT					
101-301-684-004800	MISC. & SUNDRY		0.00	1,008.24	0.00
Total Department 301:		(12,057,971.39)	(12,610,000.00)	(10,039,448.02)	(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	175,127.53	241,902.00
5200	SUPPLIES	221,434.71	195,515.00	180,811.69	184,213.00
5400	OTHER EXPENSES	31,218.28	31,185.00	19,600.53	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)	(4,269,273.01)	(5,405,218.00)
Department: 340 NEW CENTRAL FIRE STATION					
5300	CONTRACTUAL SERVICES	109,967.08	104,530.00	85,835.60	111,842.00
Total Department 340:		(109,967.08)	(104,530.00)	(85,835.60)	(111,842.00)
Department: 387 BUILDING INSPECTIONS					
5100	SALARIES & BENEFITS	144,908.68	0.00		0.00
5300	CONTRACTUAL SERVICES	1,961,763.28	1,979,050.00	1,590,299.54	1,619,055.00
5200	SUPPLIES		0.00	1,948.08	0.00
5400	OTHER EXPENSES	797.48	0.00		0.00
5700	CAPITAL OUTLAYS	256.77	0.00	912.00	0.00
Total Department 387:		(2,107,726.21)	(1,979,050.00)	(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	335,000.00	286,178.46	370,000.00
Total Department 448:		(319,761.78)	(335,000.00)	(286,178.46)	(370,000.00)
Department: 521 SANITATION					
5100	SALARIES & BENEFITS	43,605.51	43,000.00	35,850.24	35,970.00
5300	CONTRACTUAL SERVICES	2,656,644.92	2,632,232.00	2,024,447.03	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)	(2,690,232.00)	(2,070,870.79)	(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	131,982.00	106,898.86	176,067.00
5300	CONTRACTUAL SERVICES	373,520.19	399,620.00	308,236.73	411,059.00
5200	SUPPLIES	23,327.81	17,750.00	14,678.11	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)	(549,852.00)	(430,154.68)	(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	260,826.00	209,938.89	250,826.00
5200	SUPPLIES	30,097.67	20,000.00	13,355.19	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)	(1,125,826.00)	(913,405.46)	(1,137,489.00)
Department: 751 RECREATION					
5100	SALARIES & BENEFITS	247,836.78	251,945.00	211,176.75	260,711.00
5300	CONTRACTUAL SERVICES	61,655.35	73,965.00	62,230.36	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)	(358,610.00)	(297,630.28)	(367,847.00)
Department: 757 MC GRAFT PARK					
5100	SALARIES & BENEFITS	30,188.42	30,545.00	13,108.77	20,405.00
5300	CONTRACTUAL SERVICES	91,007.82	89,203.00	59,296.42	89,515.00

GL Number	Description	23-24 Activity	24-25 Amended Budget	24-25 Activity	25-26 RECOMMENDED
Fund: 101 GENERAL					
Department: 757 MC GRAFT PARK					
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
Total Department 757:		(154,160.46)	(140,248.00)	(85,455.96)	(119,120.00)
Department: 770 PARKS MAINTENANCE					
5100	SALARIES & BENEFITS	1,008,089.42	1,011,012.00	831,912.32	1,061,340.00
5300	CONTRACTUAL SERVICES	1,525,344.97	1,514,451.00	1,254,432.92	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)	(2,715,513.00)	(2,245,906.46)	(2,813,002.00)
Department: 771 FORESTRY					
5100	SALARIES & BENEFITS	1,062.49	1,760.00		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)	(29,000.00)	(10,490.10)	(51,667.00)
Department: 772 PAID BEACH PARKING					
5100	SALARIES & BENEFITS	275,462.81	308,512.00	223,075.23	359,518.00
5300	CONTRACTUAL SERVICES	118,083.02	131,205.00	131,273.67	91,196.00
5200	SUPPLIES	3,842.02	28,775.00	1,875.47	13,275.00
5400	OTHER EXPENSES		3,000.00		0.00
Total Department 772:		(397,387.85)	(471,492.00)	(356,224.37)	(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	1,327,000.00	245,920.03	1,007,000.00
Total Department 999:		(1,100,000.04)	(1,327,000.00)	(245,920.03)	(1,007,000.00)
Fund 101 - GENERAL:					
TOTAL ESTIMATED REVENUES		40,793,283.14	42,850,607.00	33,761,113.69	44,335,812.00
TOTAL APPROPRIATIONS		41,221,972.54	43,900,621.64	34,389,774.39	44,102,840.00
NET OF REVENUES & APPROPRIATIONS:		(428,689.40)	(1,050,014.64)	(628,660.70)	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	6,739,204.21	7,160,558.15	8,022,190.85

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	508,300.00	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	0.00	21,689.64	20,000.00
202-000-684-004800	MISC. & SUNDRY	4,970.26	0.00	530.84	0.00
Total Department 000:		5,029,331.43	6,216,830.00	4,211,441.32	5,277,958.00
Department: 450 ROUTINE MAINTENANCE					
5100	SALARIES & BENEFITS	285,320.82	412,888.00	234,910.17	318,183.00
5300	CONTRACTUAL SERVICES	360,666.38	524,367.00	317,801.83	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)	(1,078,255.00)	(613,133.54)	(950,888.00)
Department: 463 WINTER MAINTENANCE					
5100	SALARIES & BENEFITS	77,159.41	131,913.00	118,668.29	156,196.00
5300	CONTRACTUAL SERVICES	93,821.74	153,500.00	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)	(486,413.00)	(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	66,591.00	49,032.11	67,257.00
5300	CONTRACTUAL SERVICES	82,966.66	94,000.00	43,683.44	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)	(207,591.00)	(122,972.71)	(208,757.00)
Department: 564 DRAINAGE MAINTENANCE					
5100	SALARIES & BENEFITS	23,916.87	27,039.00	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)	(59,539.00)	(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	437,078.97	711,642.00
Total Department 574:		(336,930.96)	(582,772.00)	(437,078.97)	(711,642.00)
Department: 575 LEAVES & BENEFITS					
5100	SALARIES & BENEFITS	301,340.18	306,340.00	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)	(306,340.00)	(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	2,603,815.00	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)	(2,603,815.00)	(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	6,216,830.00	4,211,441.32	5,277,958.00
TOTAL APPROPRIATIONS		4,003,146.89	7,524,725.00	3,180,294.60	7,889,450.00

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	(1,307,895.00)	1,031,146.72	(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	4,385,503.88	6,724,545.60	3,081,906.88

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		0.00	92,000.00	0.00
203-000-699-200000	OP. TRANS FROM SPECIAL REVENU		2,200,000.00		490,000.00
Total Department 000:		1,575,036.49	3,785,000.00	1,158,966.20	2,109,255.00
Department: 450 ROUTINE MAINTENANCE					
5100	SALARIES & BENEFITS	295,787.92	319,450.00	278,069.07	407,259.00
5300	CONTRACTUAL SERVICES	246,862.32	275,522.00	269,749.11	307,984.00
5200	SUPPLIES	94,405.96	90,200.00	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)	(686,172.00)	(686,794.61)	(908,343.00)
Department: 463 WINTER MAINTENANCE					
5100	SALARIES & BENEFITS	77,036.35	67,705.00	100,642.54	117,167.00
5300	CONTRACTUAL SERVICES	93,420.55	125,000.00	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)	(247,705.00)	(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	7,094.00	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)	(12,094.00)	(3,931.52)	(8,441.00)
Department: 564 DRAINAGE MAINTENANCE					
5100	SALARIES & BENEFITS	48,244.71	44,418.00	32,704.75	54,766.00
5300	CONTRACTUAL SERVICES	40,806.53	35,000.00	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)	(94,418.00)	(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	290,091.78	419,449.00
Total Department 574:		(266,133.00)	(386,789.00)	(290,091.78)	(419,449.00)
Department: 575 LEAVES & BENEFITS					
5100	SALARIES & BENEFITS	259,072.73	271,842.00	230,412.04	318,426.00
5300	CONTRACTUAL SERVICES	467.04	0.00	934.11	1,500.00
Total Department 575:		(259,539.77)	(271,842.00)	(231,346.15)	(319,926.00)
Department: 901 CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	316,034.34	1,501,000.00	1,505,100.51	50,000.00
Total Department 901:		(316,034.34)	(1,501,000.00)	(1,505,100.51)	(50,000.00)
Fund 203 - LOCAL STREETS:					
TOTAL ESTIMATED REVENUES		1,575,036.49	3,785,000.00	1,158,966.20	2,109,255.00
TOTAL APPROPRIATIONS		1,814,702.90	3,200,020.00	3,079,517.04	2,123,492.00
NET OF REVENUES & APPROPRIATIONS:		(239,666.41)	584,980.00	(1,920,550.84)	(14,237.00)
BEG. FUND BALANCE		738,707.37	499,040.96	499,040.96	499,040.96
END FUND BALANCE		499,040.96	1,084,020.96	(1,421,509.88)	484,803.96

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	67.80	75.00
Total Department 000:		22,266.33	36,734.00	36,651.80	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	36,651.80	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	30,277.63	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	60,027.87	29,750.24

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	92.77	100.00
Total Department 000:		95,891.30	207,094.00	206,996.77	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	206,996.77	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	194,396.77	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	231,469.15	237,891.38

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	4.50	0.00
Total Department 000:		17,112.99	17,517.00	17,512.50	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	17,512.50	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	57.00	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	1,845.03	1,788.03

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)

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	323.04	500.00
Total Department 000:		274,048.93	281,157.00	280,963.78	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	280,963.78	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	15,606.78	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	118,597.45	119,308.67

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	87.13	0.00
Total Department 000:		419,740.31	346,459.00	346,546.13	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	346,546.13	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	(26,188.37)	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	8,628.72	34,817.09

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	10.26	0.00
Total Department 000:		68,895.33	72,287.00	72,055.26	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	72,055.26	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	213.26	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	4,305.36	4,092.10

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	2.55	0.00
Total Department 000:		2,735.99	142,143.00	142,145.55	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	142,145.55	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)	139,413.55	0.00
BEG. FUND BALANCE		0.00	2,735.99	2,735.99	2,735.99
END FUND BALANCE		2,735.99	161.99	142,149.54	2,735.99

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
Total Department 000:		0.00	0.00	90,032.00	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	90,032.00	92,970.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	92,970.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	90,032.00	0.00
BEG. FUND BALANCE		0.00	0.00	0.00	0.00
END FUND BALANCE		0.00	0.00	90,032.00	0.00

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	72.86	100.00
250-000-699-100000	OP. TRANS FROM GENERAL FUND	200,000.04	200,000.00	150,000.03	200,000.00
Total Department 000:		303,503.87	453,300.00	403,272.61	461,935.00
Department: 906 DEBT SERVICE					
5900	OTHER FINANCING USES	187,874.46	182,848.00	82,493.84	74,937.00
Total Department 906:		(187,874.46)	(182,848.00)	(82,493.84)	(74,937.00)
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND:					
TOTAL ESTIMATED REVENUES		303,503.87	453,300.00	403,272.61	461,935.00
TOTAL APPROPRIATIONS		187,874.46	182,848.00	82,493.84	74,937.00
NET OF REVENUES & APPROPRIATIONS:		115,629.41	270,452.00	320,778.77	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	469,187.49	535,406.72

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	141,000.00	114,783.00	160,000.00
252-000-613-004690	KITCHEN 242 RENTAL	34,137.09	29,000.00	31,607.79	36,000.00
252-000-613-004693	FARMERS MARKET EVENT RENTAL	7,869.22	7,000.00	1,840.00	5,000.00
252-000-613-004694	FARMERS MARKET EBT FEES	17,268.10	18,000.00	11,958.30	18,000.00
252-000-613-004699	EBT PROGRAM	251,892.00	325,000.00	191,586.00	275,000.00
252-000-614-004663	FLEA MARKET AT FARMERS MARKET	20,536.00	23,000.00	14,734.00	21,000.00
252-000-614-004697	ALCOHOLIC BEVERAGE	3,030.00	0.00	497.00	3,000.00
252-000-665-004970	INTEREST INCOME	1,026.77	800.00	1,512.00	1,500.00
252-000-667-004677	RENT	39,350.68	37,000.00	26,000.96	40,000.00
252-000-674-004805	CONTRIBUTIONS	790.00	0.00	1,612.20	1,500.00
252-000-679-004840	FRIENDS OF THE MARKET		0.00	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	0.00	154.09	0.00
252-000-684-004814	PROMOTIONAL PRODUCTS	(31.76)	2,500.00		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		30,000.00	60,000.00	0.00
Total Department 000:		698,913.73	680,300.00	483,476.69	618,500.00
Department: 807 WESTERN AVENUE CHALETS					
5300	CONTRACTUAL SERVICES	21,710.49	26,200.00	9,915.87	31,500.00
5200	SUPPLIES	772.31	2,000.00		0.00
Total Department 807:		(22,482.80)	(28,200.00)	(9,915.87)	(31,500.00)
Department: 808 FARMERS & FLEA MARKET					
5100	SALARIES & BENEFITS	103,205.61	140,703.00	96,848.70	142,631.00
5300	CONTRACTUAL SERVICES	420,760.89	446,643.00	356,454.91	399,100.00
5200	SUPPLIES	68,238.98	50,650.00	31,483.58	56,400.00
5400	OTHER EXPENSES	17,965.50	6,000.00	1,057.06	2,000.00
5700	CAPITAL OUTLAYS	53,346.65	8,025.00	14,805.81	14,800.00
Total Department 808:		(663,517.63)	(652,021.00)	(500,650.06)	(614,931.00)
Fund 252 - FARMERS MARKET & KITCHEN 242:					
TOTAL ESTIMATED REVENUES		698,913.73	680,300.00	483,476.69	618,500.00
TOTAL APPROPRIATIONS		686,000.43	680,221.00	510,565.93	646,431.00
NET OF REVENUES & APPROPRIATIONS:		12,913.30	79.00	(27,089.24)	(27,931.00)
BEG. FUND BALANCE		144,072.68	156,985.98	156,985.98	156,985.98
END FUND BALANCE		156,985.98	157,064.98	129,896.74	129,054.98

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	540,000.00	469,084.63	450,000.00
254-000-613-004696	CONCESSION NON ALCHOLIC	87,714.49	87,500.00	90,288.17	87,500.00
254-000-613-004699	FOOD HUB	49,857.10	52,500.00	57,284.07	52,500.00
254-000-614-004630	CARLISLES	85,891.84	100,000.00	74,222.09	100,000.00
254-000-614-004639	RAD DADS	152,868.12	200,000.00	171,407.87	200,000.00
254-000-614-004640	TICKET SURCHARGE	45,024.60	45,000.00	47,796.64	45,000.00
254-000-614-004646	CONCESSIONS FOOD	103,209.59	105,000.00	129,250.76	120,000.00
254-000-614-004697	ALCOHOLIC BEVERAGE	190,385.30	190,000.00	135,488.79	150,000.00
254-000-614-004698	FLOOR RENTAL	244,808.25	250,000.00	245,235.00	275,000.00
254-000-620-004619	MISC. SALES AND SERVICES	12,758.56	35,000.00	36,604.23	20,000.00
254-000-626-004666	PARKING LOT RENTAL - WESTERN	40,005.00	45,000.00	30,400.00	35,000.00
254-000-632	ANNEX REVENUE	63,390.00	95,000.00	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	10,000.00	12,233.24	10,000.00
254-000-667-004667	PARKING LOT RENTAL - SHORELIN	13,019.00	12,000.00	12,528.01	12,000.00
254-000-667-004677	RENT	119,008.18	90,000.00	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	14,000.00	2,214.81	5,000.00
254-000-699-100000	OP. TRANS FROM GENERAL FUND	100,000.00	420,000.00		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	2,426,000.00	1,746,951.84	2,275,390.00
Department: 806 MERCY HEALTH ARENA					
5100	SALARIES & BENEFITS	419,197.06	474,950.00	305,545.89	379,074.00
5300	CONTRACTUAL SERVICES	1,490,438.44	1,425,883.00	1,425,770.21	1,375,745.00
5200	SUPPLIES	351,857.01	370,000.00	306,878.62	320,500.00
5400	OTHER EXPENSES	49,021.14	67,500.00	66,627.22	66,500.00
5700	CAPITAL OUTLAYS	71,768.50	91,218.00	70,281.93	55,750.00
Total Department 806:		(2,382,282.15)	(2,429,551.00)	(2,175,103.87)	(2,197,569.00)
Department: 812 CARLISLE					
5300	CONTRACTUAL SERVICES		0.00	3,052.50	0.00
5200	SUPPLIES	64,492.23	60,000.00	54,826.60	60,000.00
Total Department 812:		(64,492.23)	(60,000.00)	(57,879.10)	(60,000.00)
Department: 901 CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	3,524.46	0.00	241,198.91	5,000.00
5700	CAPITAL OUTLAYS	36,967.50	0.00		0.00
Total Department 901:		(40,491.96)	0.00	(241,198.91)	(5,000.00)
Fund 254 - MERCY HEALTH ARENA:					
TOTAL ESTIMATED REVENUES		2,525,783.09	2,426,000.00	1,746,951.84	2,275,390.00
TOTAL APPROPRIATIONS		2,487,266.34	2,489,551.00	2,474,181.88	2,262,569.00
NET OF REVENUES & APPROPRIATIONS:		38,516.75	(63,551.00)	(727,230.04)	12,821.00
BEG. FUND BALANCE		42,636.35	81,153.10	81,153.10	81,153.10
END FUND BALANCE		81,153.10	17,602.10	(646,076.94)	93,974.10

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	49.52	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	7,500.00	3,000.00	7,500.00
Total Department 000:		7,072.71	16,560.00	12,049.52	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	7,500.00	10,626.00	7,500.00
Total Department 771:		(16,521.50)	(9,000.00)	(11,633.00)	(9,000.00)
Fund 285 - TREE REPLACEMENT:					
TOTAL ESTIMATED REVENUES		7,072.71	16,560.00	12,049.52	16,500.00
TOTAL APPROPRIATIONS		16,521.50	9,000.00	11,633.00	9,000.00
NET OF REVENUES & APPROPRIATIONS:		(9,448.79)	7,560.00	416.52	7,500.00
BEG. FUND BALANCE		21,894.80	12,446.01	12,446.01	12,446.01
END FUND BALANCE		12,446.01	20,006.01	12,862.53	19,946.01

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	1,149.44	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 REVENU		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	624,935.05	650,300.00
Department: 703 DOWNTOWN MUSKEGON BID					
5100	SALARIES & BENEFITS	112,111.28	116,125.00	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)	(446,535.00)	(146,926.23)	(238,284.00)
Department: 778 LAKESHORE ART FESTIVAL					
5300	CONTRACTUAL SERVICES	88,331.04	160,000.00	19,359.42	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)	(21,510.02)	(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	624,935.05	650,300.00
TOTAL APPROPRIATIONS		843,430.46	877,535.00	491,647.79	542,984.00
NET OF REVENUES & APPROPRIATIONS:		59,590.63	(102,576.00)	133,287.26	107,316.00
BEG. FUND BALANCE		401,395.49	460,986.12	460,986.12	460,986.12
END FUND BALANCE		460,986.12	358,410.12	594,273.38	568,302.12

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	65.81	0.00
Total Department 000:		56,592.27	58,385.00	58,338.99	50,000.00
Department: 906 DEBT SERVICE					
5900	OTHER FINANCING USES	50,000.04	50,000.00	37,500.03	50,000.00
Total Department 906:		(50,000.04)	(50,000.00)	(37,500.03)	(50,000.00)
Fund 395 - TIFA DEBT SERVICE:					
TOTAL ESTIMATED REVENUES		56,592.27	58,385.00	58,338.99	50,000.00
TOTAL APPROPRIATIONS		50,000.04	50,000.00	37,500.03	50,000.00
NET OF REVENUES & APPROPRIATIONS:		6,592.23	8,385.00	20,838.96	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	51,352.43	30,513.47

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	237.92	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	916,882.62	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	916,882.62	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	(262.38)	(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	114,145.40	109,307.78

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	5,060.42	6,000.00
445-000-667-004677	RENT	25,015.24	25,100.00	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	2,750,000.00	2,453,286.93	100,000.00
445-000-679-004847	SPONSORSHIP REVENUE - PARKS	150,000.00	150,000.00	112,500.00	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	130,000.00		0.00
Total Department 000:		3,747,484.63	3,618,825.00	2,599,876.76	573,500.00
Department: 728 ECONOMIC DEVELOPMENT					
5700	CAPITAL OUTLAYS	71,252.97	0.00	25,219.97	0.00
Total Department 728:		(71,252.97)	0.00	(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	0.00	334.11	0.00
5300	CONTRACTUAL SERVICES	327,880.92	2,659,000.00	1,406,115.11	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)	(2,659,000.00)	(2,451,542.33)	(530,000.00)
Fund 445 - PUBLIC IMPROVEMENT:					
TOTAL ESTIMATED REVENUES		3,747,484.63	3,618,825.00	2,599,876.76	573,500.00
TOTAL APPROPRIATIONS		5,289,894.04	2,659,000.00	2,476,762.30	530,000.00
NET OF REVENUES & APPROPRIATIONS:		(1,542,409.41)	959,825.00	123,114.46	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	1,246,478.74	409,768.20	330,153.74

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		0.00	750,000.00	0.00
482-000-665-004970	INTEREST INCOME		0.00	176,675.74	0.00
482-000-699-200000	OP. TRANS FROM SPECIAL REVENU	178,856.42	0.00		0.00
Total Department 000:		4,165,847.43	5,787,300.00	4,942,610.74	1,662,500.00
Department: 901 CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	2,688,133.69	5,523,446.00	4,529,175.51	1,500,000.00
5200	SUPPLIES	381,077.39	200,000.00	206,919.60	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)	(5,787,300.00)	(4,842,648.86)	(1,662,500.00)
Fund 482 - STATE GRANTS:					
TOTAL ESTIMATED REVENUES		4,309,851.62	6,060,746.00	5,166,056.99	1,662,500.00
TOTAL APPROPRIATIONS		4,309,851.62	6,060,746.00	5,066,095.11	1,662,500.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	99,961.88	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	101,508.97	1,547.09

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	100,000.00	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	165,000.00	205,923.90	5,000.00
590-000-665-004970	INTEREST INCOME	20,816.85	10,000.00	18,987.82	20,000.00
590-000-696-004961	BOND PROCEEDS		1,305,000.00	1,305,751.24	0.00
Total Department 000:		12,470,742.35	12,159,455.00	9,964,251.75	10,375,188.00
Department: 203 PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	95,879.16	127,963.00	95,972.58	148,850.00
Total Department 203:		(95,879.16)	(127,963.00)	(95,972.58)	(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	1,339,570.00	1,087,655.16	871,297.00
5200	SUPPLIES	87,016.39	144,900.00	94,106.12	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)	(3,027,386.00)	(2,421,488.15)	(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	1,806,090.00	1,306,287.11	2,729,197.00
5700	CAPITAL OUTLAYS	(3,902,020.64)	0.00		0.00
Total Department 901:		0.00	(1,806,090.00)	(1,306,287.11)	(2,729,197.00)
Department: 906 DEBT SERVICE					
5300	CONTRACTUAL SERVICES	634,331.18	680,618.00	538,389.23	678,085.00
5900	OTHER FINANCING USES	994,385.19	485,000.00	1,013,753.84	664,894.00
Total Department 906:		(1,628,716.37)	(1,165,618.00)	(1,552,143.07)	(1,342,979.00)
Fund 590 - SEWAGE DISPOSAL SYSTEM:					
TOTAL ESTIMATED REVENUES		12,470,742.35	12,159,455.00	9,964,251.75	10,375,188.00
TOTAL APPROPRIATIONS		9,078,219.68	11,237,057.00	9,156,271.96	11,930,923.00
NET OF REVENUES & APPROPRIATIONS:		3,392,522.67	922,398.00	807,979.79	(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	29,813,710.53	29,699,292.32	27,335,577.53

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	125,000.00		50,000.00
591-000-620-004619	MISC. SALES AND SERVICES	194,473.12	150,000.00	150,077.75	150,000.00
591-000-628-004605	METERED SALES	3,684,302.24	3,850,000.00	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	100,000.00	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	100,000.00	107,312.25	100,000.00
591-000-657-004802	REIMB:SERVICES RENDERED	35,519.55	40,000.00	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	10,000.00	10,579.62	10,000.00
591-000-692-004661	LEASE/RENTAL	238,649.86	250,000.00	249,863.48	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	17,777,505.00	12,173,314.30	21,938,115.00
Department: 203 PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	186,091.92	253,442.00	190,081.71	294,811.00
Total Department 203:		(186,091.92)	(253,442.00)	(190,081.71)	(294,811.00)
Department: 555 LEAD SERVICE LINE					
5100	SALARIES & BENEFITS	412,779.39	425,707.00	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)	(844,707.00)	(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	1,412,857.00	1,019,150.12	1,490,324.00
5300	CONTRACTUAL SERVICES	1,024,260.02	1,096,104.00	683,661.10	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	185,845.00	70,108.38	166,850.00
Total Department 558:		(2,895,713.20)	(3,229,706.00)	(2,154,644.65)	(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	1,518,168.00	1,215,726.08	1,548,518.00
5300	CONTRACTUAL SERVICES	1,186,815.74	1,207,580.00	926,237.89	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	27,412.87	25,800.00
Total Department 559:		(2,948,416.67)	(3,273,748.00)	(2,544,822.76)	(3,190,680.00)
Department: 560 WATER & SEWER MAINTENANCE-TWP					
5100	SALARIES & BENEFITS	41,175.80	53,228.00	35,819.31	41,099.00
5300	CONTRACTUAL SERVICES	20,146.57	0.00	19,095.83	27,000.00
5200	SUPPLIES	807.72	0.00	1,721.85	2,750.00
Total Department 560:		(62,130.09)	(53,228.00)	(56,636.99)	(70,849.00)
Department: 901 CAPITAL PROJECTS					
5100	SALARIES & BENEFITS	1,194.27	0.00		0.00
5300	CONTRACTUAL SERVICES	4,094,570.44	7,293,000.00	3,667,536.34	11,106,349.00
5700	CAPITAL OUTLAYS	(4,095,764.71)	0.00		0.00
Total Department 901:		0.00	(7,293,000.00)	(3,667,536.34)	(11,106,349.00)
Department: 906 DEBT SERVICE					
5300	CONTRACTUAL SERVICES	1,337,988.40	1,540,783.00	1,188,384.93	1,518,573.00
5400	OTHER EXPENSES	3,722.28	0.00	(10.00)	0.00
5900	OTHER FINANCING USES	2,273,537.96	1,250,000.00	2,172,197.10	1,309,753.00
Total Department 906:		(3,615,248.64)	(2,790,783.00)	(3,360,572.03)	(2,828,326.00)
Fund 591 - WATER SUPPLY SYSTEM:					
TOTAL ESTIMATED REVENUES		14,172,701.72	17,777,505.00	12,173,314.30	21,938,115.00
TOTAL APPROPRIATIONS		10,563,853.52	17,738,614.00	12,614,723.83	21,660,136.00
NET OF REVENUES & APPROPRIATIONS:		3,608,848.20	38,891.00	(441,409.53)	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	37,363,564.75	36,883,264.22	37,602,652.75

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	0.00	300.00	300.00
594-000-644-004626	LARGE BASIN FEES	195,716.11	170,000.00	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	5,000.00	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		0.00	1,058.23	0.00
594-000-684-004800	MISC. & SUNDRY	950.00	0.00	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	575,000.00	238,665.91	296,300.00
Department: 597 MUNICIPAL MARINA					
5100	SALARIES & BENEFITS	28,105.18	132,660.00	82,867.72	146,481.00
5300	CONTRACTUAL SERVICES	317,676.24	218,166.00	173,938.76	222,867.00
5200	SUPPLIES	26,214.89	32,500.00	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	41,967.06	100,000.00
5700	CAPITAL OUTLAYS	1,949.47	262,000.00	18,601.36	57,200.00
Total Department 597:		(480,729.25)	(646,326.00)	(324,989.84)	(558,648.00)
Department: 759 LAUNCH RAMPS					
5100	SALARIES & BENEFITS	16,158.08	7,000.00	1,706.55	5,739.00
5300	CONTRACTUAL SERVICES	8,217.91	18,000.00	18,201.30	18,500.00
5200	SUPPLIES	738.35	3,500.00	1,694.72	21,500.00
5700	CAPITAL OUTLAYS	27,960.00	0.00		0.00
Total Department 759:		(53,074.34)	(28,500.00)	(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	575,000.00	238,665.91	296,300.00
TOTAL APPROPRIATIONS		533,803.59	674,826.00	346,592.41	954,387.00
NET OF REVENUES & APPROPRIATIONS:		382,799.72	(99,826.00)	(107,926.50)	(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	1,248,102.34	1,240,001.84	689,841.34

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	0.00	3,653.45	0.00
642-000-667-004677	RENT	1,992,887.16	2,302,000.00	1,726,501.50	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	2,302,000.00	1,730,154.95	2,732,000.00
Department: 203 PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	398,486.04	542,706.00	407,029.41	631,291.00
Total Department 203:		(398,486.04)	(542,706.00)	(407,029.41)	(631,291.00)
Department: 441 PUBLIC SERVICE BUILDING					
[None]	Unclassified	(82,536.00)	0.00		0.00
5100	SALARIES & BENEFITS	1,041,503.30	1,250,150.00	883,472.64	1,331,860.00
5300	CONTRACTUAL SERVICES	420,607.23	524,491.00	415,687.21	560,929.00
5200	SUPPLIES	31,825.94	49,000.00	17,107.81	43,750.00
5400	OTHER EXPENSES	11,056.97	11,000.00	13,874.54	11,000.00
5900	OTHER FINANCING USES	24,994.53	30,000.00	10,312.93	25,000.00
5700	CAPITAL OUTLAYS	124,486.55	116,500.00	105,665.40	124,700.00
Total Department 441:		(1,571,938.52)	(1,981,141.00)	(1,446,120.53)	(2,097,239.00)
Department: 561 INVENTORY					
5400	OTHER EXPENSES	7,420.81	0.00	1,426.92	0.00
Total Department 561:		(7,420.81)	0.00	(1,426.92)	0.00
Department: 901 CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES		0.00	787.67	0.00
5700	CAPITAL OUTLAYS	85,851.15	120,000.00		150,000.00
Total Department 901:		(85,851.15)	(120,000.00)	(787.67)	(150,000.00)
Fund 642 - PUBLIC SERVICE BUILDING:					
TOTAL ESTIMATED REVENUES		2,048,449.88	2,302,000.00	1,730,154.95	2,732,000.00
TOTAL APPROPRIATIONS		2,063,696.52	2,643,847.00	1,855,364.53	2,878,530.00
NET OF REVENUES & APPROPRIATIONS:		(15,246.64)	(341,847.00)	(125,209.58)	(146,530.00)
BEG. FUND BALANCE		289,090.39	273,843.75	273,843.75	273,843.75
END FUND BALANCE		273,843.75	(68,003.25)	148,634.17	127,313.75

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	448.56	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	575,000.00	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	1,030,000.00	725,685.96	1,056,000.00
Department: 203 PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	54,707.76	74,507.00	55,880.64	86,669.00
Total Department 203:		(54,707.76)	(74,507.00)	(55,880.64)	(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	222,742.82	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	1,041.30	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)	(710,162.69)	(978,450.00)
Fund 643 - ENGINEERING SERVICES:					
TOTAL ESTIMATED REVENUES		867,411.33	1,030,000.00	725,685.96	1,056,000.00
TOTAL APPROPRIATIONS		872,501.44	1,000,010.00	766,043.33	1,065,119.00
NET OF REVENUES & APPROPRIATIONS:		(5,090.11)	29,990.00	(40,357.37)	(9,119.00)
BEG. FUND BALANCE		109,194.07	104,103.96	104,103.96	104,103.96
END FUND BALANCE		104,103.96	134,093.96	63,746.59	94,984.96

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		0.00	888,413.35	0.00
661-000-614-004662	EQUIPMENT RENTAL BY DEPTS.	3,624,320.17	3,912,922.00	2,213,226.81	3,963,652.00
661-000-642-004654	METERED SALES-FUEL	38,695.14	11,000.00	18,918.23	20,000.00
661-000-657-004802	REIMB:SERVICES RENDERED	9,940.24	14,000.00	18,313.44	15,000.00
661-000-665-004970	INTEREST INCOME	11,545.62	5,000.00	7,958.77	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	0.00	24,165.89	0.00
661-000-693	SALE OF FIXED ASSETS	260,106.84	0.00	16,775.00	30,000.00
Total Department 000:		3,839,964.55	3,942,922.00	3,187,771.49	4,033,652.00
Department: 203 PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	66,539.40	90,621.00	67,965.84	105,413.00
Total Department 203:		(66,539.40)	(90,621.00)	(67,965.84)	(105,413.00)
Department: 563 EQUIPMENT SERVICES					
[None]	Unclassified	(49,522.00)	0.00		0.00
5100	SALARIES & BENEFITS	631,624.69	693,858.00	555,204.99	825,256.00
5300	CONTRACTUAL SERVICES	1,119,740.46	878,513.00	678,245.91	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	273,218.79	0.00
5700	CAPITAL OUTLAYS	1,047,831.70	1,510,000.00	697,765.67	1,459,000.00
661-563-673	GAIN ON SALE OF FIXED ASSETS	(19,146.28)	0.00	(3,517.50)	0.00
Total Department 563:		(4,223,302.48)	(4,122,371.00)	(2,900,297.24)	(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	3,942,922.00	3,184,253.99	4,033,652.00
TOTAL APPROPRIATIONS		3,147,876.73	4,212,992.00	2,964,745.58	4,245,486.00
NET OF REVENUES & APPROPRIATIONS:		672,941.54	(270,070.00)	219,508.41	(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	3,894,383.90	4,383,962.31	3,952,619.90

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	3,829.73	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	4,577,474.46	6,684,666.00
Department: 272 INSURANCE SERVICES					
5100	SALARIES & BENEFITS	114,993.25	60,711.00	64,716.04	67,125.00
5300	CONTRACTUAL SERVICES	5,556,500.82	6,307,941.71	4,797,736.43	6,642,266.00
5200	SUPPLIES	345.96	900.00	1,377.08	1,575.00
5400	OTHER EXPENSES	20,757.69	52,500.00	26,687.59	57,850.00
5700	CAPITAL OUTLAYS	119.72	0.00	3,773.80	0.00
Total Department 272:		(5,692,717.44)	(6,422,052.71)	(4,894,290.94)	(6,768,816.00)
Fund 677 - GENERAL INSURANCE:					
TOTAL ESTIMATED REVENUES		5,991,590.28	6,306,017.78	4,577,474.46	6,684,666.00
TOTAL APPROPRIATIONS		5,692,717.44	6,422,052.71	4,894,290.94	6,768,816.00
NET OF REVENUES & APPROPRIATIONS:		298,872.84	(116,034.93)	(316,816.48)	(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	1,543,729.75	1,342,948.20	1,575,614.68
Report Totals:					
TOTAL ESTIMATED REVENUES - ALL FUNDS		102,209,862.16	113,099,202.78	85,031,420.62	107,403,662.00
TOTAL APPROPRIATIONS - ALL FUNDS		94,561,108.83	113,365,838.35	86,068,498.13	111,347,046.00
NET OF REVENUES & APPROPRIATIONS:		7,648,753.33	(266,635.57)	(1,037,077.51)	(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	88,827,588.19	88,057,146.25	85,150,839.76