

BUDGET REPORT FOR MUSKEGON COUNTY  
General Fund Projected Revenues

DEPARTMENT	DESCRIPTION	FY2020	FY2021	FY2022	FY2022
		ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
0131	Circuit Court	207,675	192,360	228,128	228,128
0132	Circuit Court Collections	46,464	50,050	50,900	50,900
0133	Circuit Court Restitution	0	550,000	0	600,000
0136	District Court	1,789,130	1,821,780	1,897,800	1,897,800
0137	District Ct Probation(Cobo Hall PA2 Tax)	38,048	36,000	0	0
0139	District Court Restitution	0	250,000	0	300,000
0148	Probate Court	43,477	52,505	52,505	52,505
0151	State Probation	6,385	2,348	2,348	2,348
0164	Public Defender	(542)	0	0	0
0175	Residential Energy Efficiency Pgm	1,747,406	3,032,943	2,317,236	2,568,750
0191	Elections	158,769	85,676	15,000	15,000
0215	County Clerk	349,814	378,515	370,450	370,450
0216	Circuit Court Records	95,810	96,260	117,260	117,260
0217	Juror Showcase	3,660	0	0	0
0225	Equalization	1,088,330	1,117,000	1,172,958	1,172,958
0226	Human Resources	78,200	87,134	88,876	88,876
0229	Prosecutor	102,413	61,540	69,200	69,200
0236	Register of Deeds	1,582,053	1,633,015	1,291,000	1,280,015
0241	Bldg A-Johnny O. Harris	1,316	1,500	1,500	1,500
0252	Transfers	833,182	870,930	850,302	850,302
0253	Treasurer	37,091,462	39,370,760	38,308,067	40,561,267
0263	Cordova Site O&M	2,807	24,000	100	100
0265	Michael E. Kobza Hall of Justice	33,570	1,600	1,300	1,300
0266	Sheriff Building Security	250	0	0	0
0268	Oak Ave. Building	115,506	118,713	117,066	129,615
0275	Drain Commissioner	66,380	64,454	68,000	68,000
0285	Gypsy Moth	0	0	0	31,566
0292	Law Library	9,494	7,500	9,000	9,000
0297	Vehicle Pool	10,917	0	0	0
0301	Sheriff Operations	971,694	213,881	239,503	205,919
0305	Sheriff Administration	14,263	486	486	486
0306	Emergency Response Team	1,414	0	0	0
0320	Officer Training Act 320	8,297	10,000	10,000	10,000
0350	Correction Officer Training	50,795	35,000	60,000	60,000
0351	Sheriff Jail	2,590,417	846,793	1,822,560	1,311,791
0355	Courtroom Security	254,696	0	0	0
0421	Dog Licensing/Animal Control	266,170	237,555	214,645	214,645
0758	Fairgrounds Training Center	0	26,281	26,281	45,000
0901	Appropriations	9,262	87,575	110,000	110,000
0941	Misc Contingency	(14,549)	319,621	65,698	465,698
2320	DHHS Legal Representation Grant	132,688	160,000	160,000	160,000
9314	Other Financing Sources	5,220,000	0	0	0
ESTIMATED REVENUES - FUND 1010		55,007,123	51,843,775	49,738,169	53,050,379
NET OF REVENUES/APPROPRIATIONS - FUND 1010		1,624,711	(262,591)	(3,284,164)	(943,201)

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General Fund Projected Revenues by Category

ACCOUNT	DESCRIPTION	FY2020 ACTIVITY	FY2021 AMENDED BUDGET	FY2022 REQUESTED BUDGET	FY2022 ADOPTED BUDGET
<b>ESTIMATED REVENUES</b>					
<b>FEDERAL</b>					
510.000	Federal Pass Thru-WEMET Ottawa Co	15,000	15,000	15,000	15,000
510.800	Federal Pass Thru-VENDOR-IV-E PA K	74,640	80,000	116,400	100,417
510.951	Federal Pass Through-HIDTA Program	6,633	5,000	5,000	5,000
528.019	CARES Act Grant - CRLGG	1,369,920	0	0	0
528.119	CARES Act Grant - FRHPPP	89,500	0	0	0
528.219	CARES Act Grant - PSPHPR	1,009,795	4,799	0	0
529.000	Federal Grant Revenue-Direct	4,895	2,750	2,750	2,750
529.226	Federal Revenue-Pmts in Lieu of Taxes	31,895	25,894	25,894	25,894
<b>FEDERAL</b>		<b>2,602,278</b>	<b>133,443</b>	<b>165,044</b>	<b>149,061</b>
<b>STATE</b>					
539.000	State Grant	69,657	88,000	123,584	90,000
541.000	Probate Judges Salary	232,649	206,385	206,385	206,385
545.010	State Aid-Caseflow Assistance	29,404	15,000	25,000	25,000
545.020	Drug Case Information Mgt Acct	4,118	4,300	4,300	4,300
574.001	State Revenue-PPT Replacement	1,619,612	1,747,612	1,487,452	1,747,612
575.000	State Revenue Sharing-Twshp Liq Tax	19,551	39,375	39,375	39,375
576.000	State Revenue Sharing Income Tax	2,884,030	3,765,348	3,840,328	3,840,328
577.000	State Court Fund Distribution	927,327	980,764	980,764	980,764
<b>STATE</b>		<b>5,786,348</b>	<b>6,846,784</b>	<b>6,707,188</b>	<b>6,933,764</b>
<b>CHARGES FOR SERVICES</b>					
602.010	Confinements	195	100	100	100
603.010	Circuit Court Costs	222,138	239,348	239,348	239,348
603.020	District Court Costs	675,710	695,000	750,000	750,000
603.025	District Court No - Ins Fee	8,809	5,000	5,000	5,000
603.450	Forensic Fund Fee 5%	279	350	350	350
604.000	10% Bond Costs	3,156	5,000	3,200	3,200
604.100	Bonding Fee	690	50	0	586
605.000	Alcohol Assess/Probation OS Fee	174,947	161,000	90,000	90,000
605.100	Domestic Violence Assess	150	500	0	0
605.200	Presentence Investigation Fee	751	500	0	0
606.000	Probation Screening and Assessment	0	0	40,000	40,000
607.050	Lease revenues	10,917	0	0	0
608.010	Court Filing Fee	32,477	33,350	33,550	33,550
608.040	Jury Fee	12,420	11,000	11,000	11,000
608.060	Appeal Fee	548	450	450	450

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ACCOUNT	DESCRIPTION	FY2020	FY2021	FY2022	FY2022
		ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
608.070	Motion Fees	35,100	33,060	45,060	45,060
608.080	WOG/ATTACH/EXEC/JDDS PA 189 FEES	3,735	5,000	5,500	5,500
608.100	Booking Fee	47,607	35,000	60,000	60,000
609.000	Crime Victim Rights Assess/Admin.	34,310	26,000	35,000	35,000
609.010	Filing Fees	134,116	140,000	150,000	150,000
609.030	Certified Mailing Fee	709	800	1,000	1,000
609.040	Writ, Garnish, Restit, Attach, Exec	221,840	263,000	260,000	260,000
609.050	Marriage Ceremony	1,465	580	3,500	3,500
609.060	Jury Demand Fees	320	200	500	500
609.070	DNA Assessment County Share	453	230	230	230
609.080	Clearance Fees	48,967	37,500	35,000	35,000
610.000	Copy Fees	1,118	550	1,400	1,400
610.030	Form Fees	2,199	500	2,000	2,000
611.000	Safety Deposit Fee	40	50	50	50
612.010	Notarial Certificates	0	50	100	100
612.025	Notary filing fee	1,871	2,500	2,500	2,500
612.030	Assumed Names	4,486	5,000	6,000	6,000
612.040	Notary Bond Filing Fee	2,016	2,000	2,000	2,000
612.100	Other Service Charges	16,140	14,579	22,700	22,700
613.010	Certification of Deeds	21,990	25,000	20,000	20,000
613.020	Tax history - Hard copy	3	25	25	25
613.070	Geographic Services	229	500	500	500
614.010	Estate Inventory Fee	25,133	30,000	30,000	30,000
614.030	Deposit of Wills	3,750	2,500	2,500	2,500
614.050	Marriage Ceremony	10	5	5	5
614.060	Motion and Petition Fee	3,430	5,000	5,000	5,000
614.065	Probate Home Study	1,960	3,200	3,200	3,200
614.070	Other Probate Fees and Charges	280	500	500	500
614.080	Certified Copies	7,729	9,500	9,500	9,500
615.010	Deeds Recording Fee	165,040	156,000	156,000	156,000
615.020	Mortgage Recording Fee	350,857	325,000	265,000	265,000
615.030	Financing Stmt's Recording Fee	2,380	3,145	0	0
615.040	Miscellaneous Recording Fee	226,627	215,000	230,000	225,000
615.060	Transfer Tax	669,497	780,000	510,000	510,000
615.070	Recording Copy	18,096	17,000	20,000	18,000
615.080	Record Search	2,395	15	4,000	15
617.000	Sex Offender Registrations	3,480	2,000	7,500	7,500
626.000	Charges for Services	136,488	470,557	233,876	626,853
626.017	Public Defend Svcs-Guard/Conserv Petition	(391)	0	0	0

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ACCOUNT	DESCRIPTION	FY2020 ACTIVITY	FY2021 AMENDED BUDGET	FY2022 REQUESTED BUDGET	FY2022 ADOPTED BUDGET
626.050	Freedom of Information Request	25	40	0	0
626.071	CFAT Court Appointed Atty Fee Contribtn	0	500	1,000	1,000
626.072	PFAT Court Appointed Atty Fee Reimb	0	500	1,000	1,000
626.351	Jail Kit Revenue	12,230	4,200	16,000	9,139
628.010	Sheriff Services	19,922	17,200	38,000	29,300
628.040	State Prisoner Board	256,760	70,000	540,000	305,000
628.045	MDOC Beds Reimb	212,880	65,000	230,000	147,500
628.046	Detainer Medical Reimbursement	5,429	500	10,000	5,830
628.050	Prisoners Board-County	52,871	200	174,000	95,459
628.070	Restitutions	1,478	2,900	1,700	2,184
628.080	Prisoner Medical Services	42,010	25,000	40,000	33,417
628.090	Collection Agency-Inmate R&B	216	200	300	257
628.100	Breathalyzer Testing	0	40	40	40
628.300	Abandoned Vehicle	22,300	16,500	16,500	16,500
629.000	Certified Copies	334,175	350,400	362,300	362,300
629.300	Forms Sales	10,564	7,800	7,000	7,000
629.900	Certified Copies MICBCS	1,579	100	100	100
630.000	Photographic Services	9,506	9,050	9,050	9,050
630.040	BSA Web Fees	20,776	31,018	25,000	25,000
630.071	Fingerprinting Fees-CPL	16,606	30,000	20,000	20,000
630.072	Fingerprinting Fees-Expungement	16	0	0	0
630.073	Fingerprinting Fees-Name Changes	256	200	300	300
630.640	Live Scan Finger Printing Revenue	8,370	7,000	7,000	7,000
631.000	Assessments by Equalization	1,079,028	1,106,671	1,162,958	1,162,958
638.028	Advertising Sales	(39)	0	0	0
642.000	Charges for Services-Sales	70	900	1,000	1,000
642.010	Video Transcript Purchases	0	30	30	30
644.000	Sale of Office Supplies	149,541	140,000	106,000	106,000
646.090	Commissions-Other	19,747	11,000	11,000	11,000
646.351	Misc Sales	9,511	600	18,000	8,960
648.500	Plat Book Sales	718	500	500	500
650.000	Provision for Uncollectible Accts Rec	(28,650)	(34,302)	(34,302)	(34,302)
651.010	Admin Costs	2,439,742	2,649,944	2,607,422	2,649,944
654.100	Training Fee Revenue	4,545	3,000	5,000	5,000
660.010	Filiation Fees	99	100	200	200
677.289	Juror Compensation Reim Fund	18,940	3,500	38,668	38,668
680.010	Other Reimbursements-Bed Days	4,850	7,000	6,000	6,000
680.135	PPO Violation Hearings	200	0	200	200
680.145	Prosecutor Diverson Revenue	8,600	3,000	10,000	10,000

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680.160	Prisoner Transport Reimbursement	6,975	9,000	9,000	9,447
680.170	Reimb-Food Stamp Fraud	1,868	1,500	1,000	1,000
680.182	Reimbursement DUIL Prosecution	24,594	17,500	17,500	17,500
680.393	Reimb Rev-Ord 393 Prosecution Costs	3,475	1,000	1,000	1,000
682.000	Reimbursements-Health	299	0	0	0
694.020	Commission-Pay Phones	160,292	255,000	170,000	170,000
694.040	Commissions-Video Visits	17,009	15,000	15,000	18,000
694.050	Commissions-Lockers	178	0	320	180
694.060	Commissions-Snack Bags	5,506	75,000	22,000	91,325
694.351	Commissions-commissary	293,153	181,000	250,000	184,700
CHARGES FOR SERVICES		8,586,882	8,848,485	9,220,930	9,222,408
OTHER					
540.000	Judicial Salary Standardization	458,140	457,240	457,240	457,240
542.000	Juvenile Court Reimbursement	78,389	78,388	78,388	78,388
628.020	Prisoners Incarceration Reimb.	142,955	105,104	216,300	157,933
630.020	Tax history - Digital	9,178	17,590	10,000	13,500
675.000	Contributions and Donations	6,000	68,812	26,281	45,000
677.000	Miscellaneous Reimbursements	11,104	34,000	10,100	10,100
679.100	Rebate-PCard Program	48,707	26,060	45,000	45,000
680.000	Reimbursements-Other	273,590	181,655	156,855	156,639
684.000	Restitution Collected	0	800,000	0	900,000
694.100	Commissions-Vending	1,839	1,000	1,000	1,000
695.000	Cash Over/Short	(812)	(85)	0	0
OTHER		1,029,090	1,769,764	1,001,164	1,864,800
FINES AND FORFEITURES					
614.110	Fines and Costs	3,660	0	0	0
656.000	Penal Fines	6,500	6,500	6,500	6,500
658.000	Bond Forfeiture	37,618	52,400	52,400	52,400
659.000	Ordinance Fines and Costs	385,115	420,000	400,000	400,000
663.000	Bond Forfeitures and Bond Costs	785	0	0	0
FINES AND FORFEITURES		433,678	478,900	458,900	458,900
INVESTMENT INCOME					
665.000	Interest Earned	44,008	33,425	65,000	33,425
665.010	Interest on Past Due Accounts	11,923	12,000	5,000	12,000
INVESTMENT INCOME		55,931	45,425	70,000	45,425

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General Fund Projected Revenues by Category

ACCOUNT	DESCRIPTION	FY2020 ACTIVITY	FY2021 AMENDED BUDGET	FY2022 REQUESTED BUDGET	FY2022 ADOPTED BUDGET
CONTRIBUTIONS FROM PRIVATE SOURCES					
675.175	DTE Program Revenue	1,747,406	3,032,943	2,317,236	2,568,750
CONTRIBUTIONS FROM PRIVATE SOURCES		1,747,406	3,032,943	2,317,236	2,568,750
LICENSES AND PERMITS					
477.000	Dog Licenses-1 year	40,615	31,350	20,900	20,900
477.001	Altered Licenses-1 year	188,140	173,760	167,580	167,580
477.002	Late Licenses	18,400	15,000	15,000	15,000
477.003	Senior Regular License-1 year	9,950	9,375	6,350	6,350
477.004	Puppy License	7,565	6,570	3,315	3,315
477.050	Kennel Licenses	1,305	1,400	1,400	1,400
480.000	Pistol Permits	15	0	0	0
481.000	Marriage License Fee	5,192	5,000	5,000	5,000
481.030	Marriage License Wait Period Waivers	450	900	900	900
628.250	Liquor Licenses	385	300	600	600
680.140	Drivers License Restoration	0	1,500	1,500	1,500
LICENSES AND PERMITS		272,017	245,155	222,545	222,545
RENTALS					
669.000	Rents	120,438	123,645	121,998	134,547
669.010	Rental of property and Equipment	200	0	0	0
669.045	Meeting Room Rental	1,331	1,500	1,500	1,500
RENTALS		121,969	125,145	123,498	136,047
TAXES					
403.000	Property Taxes-Current	25,916,111	26,577,785	27,247,789	27,520,005
409.000	Delinquent Prop Taxes-Current Yr	888,446	843,593	935,758	945,135
417.000	Delinquent Personal Prop tax	20,030	30,000	30,000	30,000
418.000	Swamp Land Tax Revenue 1994 PA 451	12,548	6,434	6,000	6,000
424.000	Commercial Forest Reserve	197	1,500	1,500	1,500
426.000	Payment in Lieu of taxes	48,208	35,000	35,000	35,000
426.010	IFT Taxes	86,405	147,691	115,315	115,315
427.000	Trailer Fees	20,955	25,000	25,000	25,000
439.050	Marihuana Tax Proposal 18-1	0	140,007	0	140,000
449.000	4% Facility Liquor Control Tax	833,182	870,930	850,302	850,302
TAXES		27,826,082	28,677,940	29,246,664	29,668,257
TRANSFERS					
676.247	Appropriation from Fund 2470	0	30,551	0	0

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676.418	Appropriation from Fund 4180	9,262	0	0	0
676.493	Approp from Public Improvement	100,000	0	0	0
676.510	Approp from Fund 5100	50,000	300,000	0	50,000
676.516	Approp from Del Tax	1,077,000	1,150,000	0	1,500,000
676.550	Approp from Fund 5500 Land Bank	0	0	110,000	110,000
676.841	Transfer from Fund 8410	0	57,024	0	0
TRANSFERS		1,236,262	1,537,575	110,000	1,660,000
SPECIAL ASSESSMENTS					
672.820	14a Drain Assessments Revenue	66,380	64,454	68,000	68,000
SPECIAL ASSESSMENTS		66,380	64,454	68,000	68,000
INTERGOVERNMENTAL REVENUE					
587.000	Contributions from Townships	0	0	0	31,566
INTERGOVERNMENTAL REVENUE		0	0	0	31,566
GAIN ON SALE					
673.020	Sale of Assets	0	24,762	0	0
GAIN ON SALE		0	24,762	0	0
CHGS FOR SVCS-OTH INS-SSI					
636.217	SSI	22,800	13,000	27,000	20,856
CHGS FOR SVCS-OTH INS-SSI		22,800	13,000	27,000	20,856
PROCEEDS FROM ISSUE OF BONDS					
696.000	Bond Proceeds	5,220,000	0	0	0
PROCEEDS FROM ISSUE OF BONDS		5,220,000	0	0	0
TOTAL ESTIMATED REVENUES		55,007,123	51,843,775	49,738,169	53,050,379

BUDGET REPORT FOR MUSKEGON COUNTY  
General Fund Projected Expenditures by Function

DEPARTMENT	DESCRIPTION	FY2020 ACTIVITY	FY2021 AMENDED BUDGET	FY2022 REQUESTED BUDGET	FY2022 ADOPTED BUDGET
Fund 1010 - General Fund					
Function: 100-Legislative					
	Totals for dept 0101 - Board of Commissioners	371,590	416,047	426,806	426,806
	<b>Total - Function 100-Legislative</b>	<b>371,590</b>	<b>416,047</b>	<b>426,806</b>	<b>426,806</b>
Function: 200-Judicial					
	Totals for dept 0131 - Circuit Court	1,354,859	1,478,807	1,639,894	1,655,068
	Totals for dept 0132 - Circuit Court Collections	73,394	89,205	98,491	98,491
	Totals for dept 0133 - Circuit Court Restitution	0	550,000	0	600,000
	Totals for dept 0136 - District Court	3,357,037	3,513,812	4,001,517	4,151,879
	Totals for dept 0137 - District Ct Probation(Cobo Hall PA2 Tax)	164,043	150,918	0	0
	Totals for dept 0138 - District Court Collections	200,713	191,200	247,512	233,829
	Totals for dept 0139 - District Court Restitution	0	250,000	0	300,000
	Totals for dept 0145 - Jury Commission	51,873	60,070	64,727	64,727
	Totals for dept 0148 - Probate Court	898,933	918,812	949,550	953,776
	Totals for dept 0151 - State Probation	51,256	59,491	71,025	64,067
	Totals for dept 0216 - Circuit Court Records	434,793	487,276	642,964	643,435
	Totals for dept 0229 - Prosecutor	2,118,808	2,134,945	2,470,146	2,473,146
	Totals for dept 0292 - Law Library	4,868	6,100	6,075	6,075
	<b>Total - Function 200-Judicial</b>	<b>8,710,577</b>	<b>9,890,636</b>	<b>10,191,901</b>	<b>11,244,493</b>
Function: 300-General County Government					
	Totals for dept 0052 - Brookhaven Plant O&M	136,849	79,889	75,787	78,787
	Totals for dept 0171 - Administration	640,040	728,421	725,357	742,573
	Totals for dept 0191 - Elections	233,011	250,425	225,315	249,021
	Totals for dept 0201 - Accounting	967,291	1,010,151	1,034,350	1,007,030
	Totals for dept 0210 - Corporate Counsel	297,173	300,000	250,000	300,000
	Totals for dept 0215 - County Clerk	410,935	416,077	446,277	454,726
	Totals for dept 0217 - Juror Showcase	4,780	22,119	6,219	6,219
	Totals for dept 0225 - Equalization	1,690,047	1,755,312	1,904,049	1,900,734
	Totals for dept 0226 - Human Resources	319,559	305,689	347,160	352,886

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General Fund Projected Expenditures by Function

DEPARTMENT	DESCRIPTION	FY2020 ACTIVITY	FY2021 AMENDED BUDGET	FY2022 REQUESTED BUDGET	FY2022 ADOPTED BUDGET
	Totals for dept 0241 - Bldg A-Johnny O. Harris	9,495	12,725	16,721	25,220
	Totals for dept 0242 - Bldg B-Training Center	46,764	42,545	146,210	152,883
	Totals for dept 0245 - Bldg E-Jewell Bldg (formerly Brinks)	7,828	0	0	0
	Totals for dept 0247 - Bldg G-Central Services	0	6,593	0	10,581
	Totals for dept 0253 - Treasurer	394,066	420,683	407,289	407,289
	Totals for dept 0260 - Shady Grove Cemetery	2,649	4,864	4,990	4,990
	Totals for dept 0263 - Cordova Site O&M	403	16,879	1,209	1,209
	Totals for dept 0265 - Michael E. Kobza Hall of Justice	816,306	915,049	860,766	868,101
	Totals for dept 0268 - Oak Ave. Building	140,035	142,996	146,297	159,982
	Totals for dept 0271 - County Jail Building-Old	66,132	71,540	67,375	67,375
	Totals for dept 0284 - Plat Board	0	700	700	700
	Totals for dept 0285 - Gypsy Moth	0	0	0	31,566
	Totals for dept 0297 - Vehicle Pool	4,273	330	18,450	0
	Totals for dept 0650 - State Institutions	761,917	310,000	300,000	310,000
	Totals for dept 0941 - Misc Contingency	2,348,209	2,383,619	2,456,914	2,265,302
	Totals for dept 2320 - DHHS Legal Representation Grant	266,867	272,614	310,093	310,093
	<b>Total - Function 300-General County Government</b>	<b>9,564,629</b>	<b>9,469,220</b>	<b>9,751,528</b>	<b>9,707,267</b>
Function: 400-Public Safety					
	Totals for dept 0252 - Transfers	416,591	435,465	425,151	425,151
	Totals for dept 0266 - Sheriff Building Security	81,148	123,758	250,961	130,985
	Totals for dept 0270 - County Jail Building 2015	613,639	619,643	645,405	645,405
	Totals for dept 0301 - Sheriff Operations	3,919,672	4,231,591	3,952,023	4,254,909
	Totals for dept 0305 - Sheriff Administration	467,326	493,214	489,931	495,486
	Totals for dept 0306 - Emergency Response Team	4,512	6,110	6,110	9,100
	Totals for dept 0320 - Officer Training Act 320	6,164	10,000	10,000	10,000
	Totals for dept 0350 - Correction Officer Training	45,558	119,652	60,000	60,000
	Totals for dept 0351 - Sheriff Jail	7,747,688	7,434,304	8,082,150	7,984,311
	Totals for dept 0355 - Courtroom Security	1,136,298	1,069,070	1,314,195	1,054,640
	Totals for dept 0421 - Dog Licensing/Animal Control	331,566	348,027	350,169	350,169
	<b>Total - Function 400-Public Safety</b>	<b>14,770,162</b>	<b>14,890,834</b>	<b>15,586,095</b>	<b>15,420,156</b>

BUDGET REPORT FOR MUSKEGON COUNTY  
General Fund Projected Expenditures by Function

DEPARTMENT	DESCRIPTION	FY2020 ACTIVITY	FY2021 AMENDED BUDGET	FY2022 REQUESTED BUDGET	FY2022 ADOPTED BUDGET
Function: 440-Public Works					
Totals for dept 0275 - Drain Commissioner		526,797	547,964	561,885	561,885
Total - Function 440-Public Works		526,797	547,964	561,885	561,885
Function: 500-Health					
Totals for dept 0272 - Vector Control Building		12,041	7,543	7,872	7,872
Total - Function 500-Health		12,041	7,543	7,872	7,872
Function: 600-Welfare					
Totals for dept 0175 - Residential Energy Efficiency Pgm		1,669,439	2,906,654	2,190,310	2,374,187
Total - Function 600-Welfare		1,669,439	2,906,654	2,190,310	2,374,187
Function: 670-Economic Development					
Totals for dept 0236 - Register of Deeds		507,081	561,058	569,100	565,846
Total - Function 670-Economic Development		507,081	561,058	569,100	565,846
Function: 700-Culture					
Totals for dept 0758 - Fairgrounds Training Center		6,136	91,948	90,127	67,565
Total - Function 700-Culture		6,136	91,948	90,127	67,565
Function: 905-Debt Service					
Totals for dept 9201 - Debt Service 2020 Judgment Bond		0	432,086	430,663	430,663
Total - Function 905-Debt Service		0	432,086	430,663	430,663
Function: 950-Other					
Dept 0901 - Appropriations					
Adult Drug Treatment Court		2,112	6,981	3,055	3,055
Airport		183,295	0	0	0
Browns Pond Dam LLF		17,899	0	1,319	0
Child Care Fund		3,560,849	4,156,641	3,810,345	3,832,157
Community Corrections		176,952	153,376	150,165	149,992
Community Health Improvement Fund		422	0	0	0

BUDGET REPORT FOR MUSKEGON COUNTY  
General Fund Projected Expenditures by Function

DEPARTMENT	DESCRIPTION	FY2020 ACTIVITY	FY2021 AMENDED BUDGET	FY2022 REQUESTED BUDGET	FY2022 ADOPTED BUDGET
County Facility Debt Service		219,881	220,454	220,823	220,823
DHHS Social Services		5,284	7,348	7,348	7,348
Emergency Services		138,877	164,803	175,249	178,089
Equipment Revolving Fund		42,828	42,828	42,828	42,828
Friend of the Court		1,023,706	1,252,279	1,893,948	1,893,948
HealthWest		736,935	706,819	706,819	706,819
Indigent Defense		1,212,491	1,152,563	1,152,563	1,152,563
MCBA Jail/JTC Debt Service		2,664,219	2,661,756	2,662,529	2,662,529
Prosecutor-Crime Victim Rights		19,168	40,737	42,067	52,731
Public Health		1,635,570	1,774,392	1,774,392	1,774,392
Remonumentation		4	10	9	9
Sheriff-Highway Safety		94,215	165,851	150,234	158,934
Sheriff-Marine Safety		109,387	190,237	223,508	175,024
Sheriff-Township Patrols		167,870	185,446	195,334	172,519
Sobriety Court		12,935	5,580	0	0
Special Investigative Fund		439	1,750	2,151	1,720
Swift & Sure Sanctions		1,930	2,525	1,360	1,360
Totals for dept 0901 - Appropriations		12,027,268	12,892,376	13,216,046	13,186,840
Totals for dept 8080 - Other-Court Ordered Judgment Claims		5,150,000	0	0	0
Total - Function 950-Other		17,177,268	12,892,376	13,216,046	13,186,840
Function: 965-Transfers Out & Other Financing Uses					
Totals for dept 9750 - Other Financing Uses		66,692	0	0	0
Total - Function 965-Transfers Out & Other Financing Uses		66,692	0	0	0
APPROPRIATIONS - FUND 1010		53,382,412	52,106,366	53,022,333	53,993,580

BUDGET REPORT FOR MUSKEGON COUNTY  
Revenues, All Funds

FUND	DESCRIPTION	FY2020	FY2021	FY2022	FY2022
		ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
1010	General Fund	55,007,123	51,843,775	49,738,169	53,050,379
1060	Senior Millage Fund	2,480,622	2,354,749	2,425,380	2,425,380
1170	Sobriety Court	377,054	560,859	583,279	583,279
1172	Adult Drug Treatment Court	158,584	364,044	391,073	391,073
1190	Emergency Services	290,926	369,912	341,078	434,287
1200	Marine Safety	197,870	353,596	327,920	297,258
1210	Highway Safety Programs	286,553	314,150	280,136	307,233
1240	Township Patrols	371,215	370,892	390,668	345,038
2080	Parks	883,559	955,670	904,000	904,000
2110	Coronavirus Public Safety Fund	31,051	20,000	11,118	6,957
2150	Family Court	5,157,744	5,051,468	6,296,234	5,826,453
2151	Access & Visitation Program	1,398	5,500	5,500	5,500
2153	SSSPP Grant	184,818	343,048	478,941	478,941
2171	District Ct Eviction Prevention Docket	21,350	0	21,350	21,350
2210	Public Health	6,421,577	9,195,710	7,473,619	7,473,619
2211	Local Community Stabilization Fund	201,811	0	0	0
2217	Community Health Improvement Fund	333,899	750,750	750,750	750,750
2220	HealthWest	68,850,196	79,594,349	81,216,363	81,216,361
2240	Lake Pollution Control Fund	31,957	14,282	14,282	14,282
2261	Sustainability Grant	9,306	61,392	61,392	61,392
2295	Convention Center Support Fund	1,580,604	428,000	428,000	500,000
2300	Accommodations Tax	1,143,959	1,127,600	1,345,550	1,345,550
2411	Parks Development	0	31,800	0	7,698,700
2460	Census Support Fund	44,838	0	0	0
2470	CDBG Housing Grant	28,088	93,800	16,250	16,250
2471	Neighborhood Stabilization Prog 3	34,784	200	0	4,853
2530	Pass-Through Grants Fund	4,589	5,000	5,000	5,000
2560	Deeds Automation Fund	172,562	194,000	174,000	174,000
2596	Juvenile Prosecution Resentencing Fund	132	264	0	0
2600	Indigent Defense Fund	2,995,913	3,202,973	2,978,991	3,767,412
2630	Concealed Pistol Licensing	92,315	101,000	85,200	85,200
2640	Community Corrections	305,446	360,276	357,065	360,542
2671	Sheriff Forfeitures	1,920	500	500	500
2673	Special Investigative Fund	14,452	18,034	18,435	18,004
2675	Justice Assistance Grant	211,709	0	0	0

BUDGET REPORT FOR MUSKEGON COUNTY  
Revenues, All Funds

FUND	DESCRIPTION	FY2020	FY2021	FY2022	FY2022
		ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
2800	Crime Victims' Rights	474,299	609,642	730,541	741,205
2823	Muskegon Area Stormwater Committee	0	50,000	50,000	50,000
2890	Remonumentation	54,080	80,004	50,937	45,751
2910	Social Welfare	5,284	7,348	7,348	7,348
2920	Child Care Fund	7,247,259	7,871,823	8,206,587	8,194,093
2925	JTC Arts Programming Fund	7,000	0	0	0
2930	Veterans Affairs Dept	470,919	497,111	475,686	558,702
2970	Mental Health Buildings	365,904	334,826	334,826	209,086
2980	Victim Restitution	1,316	1,300	1,300	1,300
3010	General Debt Service Fund	75,869	69,938	69,940	68,601
3111	Quality of Life Bonds Debt Service	1,618	1,598	0	0
3130	Hall of Justice Bonds Debt Service	544,127	545,083	545,697	545,697
3140	HealthWest Building Bonds Debt Service	414,088	419,539	418,939	418,939
3690	Building Authority Debt Service	2,665,837	2,663,354	2,662,529	2,662,529
3960	Pension Bonds DSF-Governmental Funds	3,198,852	2,712,887	2,795,411	2,795,411
4660	Jail/JTC Capital Projects Fund	3,920	0	0	0
4930	Public Improvement	517,361	1,500	1,500	1,500
4960	Capital Improvement	1,341	0	0	0
5500	Land Bank	730,083	896,817	902,100	902,100
5710	Solid Waste Management	4,534,080	4,524,392	4,485,400	4,485,400
5711	Fly Ash Program	5,521	5,500	5,500	5,500
5810	Airport	2,051,909	3,299,589	2,575,446	2,613,139
5880	Muskegon Area Transit System	4,212,517	6,999,678	8,289,409	8,289,409
5890	Muskegon Trolley Company	19,386	5,400	28,400	28,400
6330	Office Services	447,711	533,800	533,800	457,300
6340	County South Campus	648,314	711,402	768,075	812,133
6350	Energy Improvements	668,463	574,737	574,923	563,558
6770	Insurance	20,944,649	21,323,864	23,371,983	23,100,262
8410	Lake Level Fund	17,899	63,159	5,919	5,919
8711	Water Supply-Fruitport #1	115,535	8,694	0	0
8718	Fruit/NS Reg. Water System II	10,201	0	0	0

BUDGET REPORT FOR MUSKEGON COUNTY  
Revenues, All Funds

FUND	DESCRIPTION	FY2020	FY2021	FY2022	FY2022
		ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
8841	Muskegon/Egelston/Dalton Sewer	561,812	542,007	520,994	520,994
8845	Whitehall Twnshp Water Project	8,147	4,901	1,253	1,253
	<b>SUBTOTAL ESTIMATED REVENUES - ALL FUNDS</b>	<b>198,955,225</b>	<b>213,447,486</b>	<b>215,534,686</b>	<b>226,655,072</b>
4150	Northside Water Construction	192,542	15,467,955	10,659,165	19,000
5910	Regional Water System	3,445,690	3,609,507	3,799,639	3,799,639
	<b>SUBTOTAL - WATER SYSTEM</b>	<b>3,638,232</b>	<b>19,077,462</b>	<b>14,458,804</b>	<b>3,818,639</b>
5920	Wastewater Management Operations	16,980,315	13,258,812	13,541,329	13,541,329
5935	WWMS#2 Revenue Refunding Bonds GOLT	1,323,405	1,171,737	1,171,737	1,171,737
5937	WWMS#1 2005 Bonds \$17.5M GOLT	1,263,260	999,291	999,291	999,291
5938	WWMS#2 2006 Revenue Bonds \$14M GOLT	1,019,754	803,423	803,423	803,423
5941	WWMS#2 2008-B Revenue Bonds \$16.79M	1,191,736	932,114	932,114	932,114
5942	WWMS#2 2008-C Revenue Bonds \$17.48M	1,263,422	1,053,040	1,053,040	1,053,040
5945	WWMS Brightmark Escrow Fund	312,703	0	0	0
	<b>SUBTOTAL - WASTEWATER</b>	<b>23,354,595</b>	<b>18,218,417</b>	<b>18,500,934</b>	<b>18,500,934</b>
5100	Delinquent Tax Revolving	32,131	32,185	41,200	41,200
5110	Tax Forfeitures	1,541,337	746,917	878,869	869,904
5160	2020 Delinquent Tax Revolving	0	1,132,015	823,469	1,350,824
5161	2021 Delinquent Tax Revolving	0	0	530,000	614,959
5168	2018 Delinquent Tax Revolving	974,157	0	0	0
5169	2019 Delinquent Tax Revolving	1,040,314	1,034,849	612,314	17,000
	<b>SUBTOTAL - TAX FUNDS</b>	<b>3,587,939</b>	<b>2,945,966</b>	<b>2,885,852</b>	<b>2,893,887</b>
6660	Equipment Revolving	844,857	828,921	662,897	890,657
6680	Information Technology Services ISF	3,460,467	3,799,281	3,354,338	3,339,818
	<b>SUBTOTAL - EQUIPMENT REVOLVING</b>	<b>4,305,324</b>	<b>4,628,202</b>	<b>4,017,235</b>	<b>4,230,475</b>
	<b>ESTIMATED REVENUES - ALL FUNDS</b>	<b>233,841,315</b>	<b>258,317,533</b>	<b>255,397,511</b>	<b>256,099,007</b>

BUDGET REPORT FOR MUSKEGON COUNTY  
Expenditures, All Funds

FUND	DESCRIPTION	FY2020	FY2021	FY2022	FY2022
		ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
1010	General Fund	53,382,411	52,106,366	53,022,333	53,993,580
1060	Senior Millage Fund	2,964,801	2,363,012	2,792,587	2,792,587
1170	Sobriety Court	377,057	560,859	504,146	583,279
1172	Adult Drug Treatment Court	158,584	361,649	391,073	391,073
1190	Emergency Services	292,045	369,856	342,397	435,606
1200	Marine Safety	197,871	353,596	327,920	297,258
1210	Highway Safety Programs	286,554	314,150	277,602	307,233
1240	Township Patrols	371,215	370,892	390,668	345,038
2080	Parks	860,379	986,492	1,103,885	1,332,758
2110	Coronavirus Public Safety Fund	31,050	20,000	10,866	6,957
2150	Family Court	5,157,748	5,051,468	6,521,779	5,826,453
2151	Access & Visitation Program	1,398	5,500	5,500	5,500
2153	SSSPP Grant	186,933	343,048	478,941	478,941
2171	District Ct Eviction Prevention Docket	16,644	2,840	2,616	2,616
2210	Public Health	6,437,328	9,195,710	7,473,619	7,473,619
2217	Community Health Improvement Fund	333,899	750,750	750,750	750,750
2220	HealthWest	69,225,552	79,594,349	81,216,363	81,216,361
2240	Lake Pollution Control Fund	1,973,405	1,095,229	1,095,229	1,095,229
2261	Sustainability Grant	9,306	61,392	61,392	61,392
2295	Convention Center Support Fund	260,685	790,749	555,168	0
2300	Accommodations Tax	2,525,661	1,341,443	1,565,932	1,763,024
2411	Parks Development	0	31,800	0	7,698,700
2460	Census Support Fund	44,837	0	0	0
2470	CDBG Housing Grant	159	137,350	98,070	91,444
2471	Neighborhood Stabilization Prog 3	0	0	0	39,836
2530	Pass-Through Grants Fund	4,589	5,000	5,000	5,000
2560	Deeds Automation Fund	302,830	362,926	393,087	389,087
2600	Indigent Defense Fund	2,659,568	3,168,653	3,821,220	3,705,016
2630	Concealed Pistol Licensing	58,466	54,164	54,308	54,308
2640	Community Corrections	305,448	360,276	360,582	360,542
2671	Sheriff Forfeitures	281	237	237	237
2672	Prosecutor Drug	42	46	46	46
2673	Special Investigative Fund	14,452	18,034	68	18,004
2675	Justice Assistance Grant	211,709	0	0	0
2800	Crime Victims' Rights	474,302	609,642	624,864	741,205
2823	Muskegon Area Stormwater Committee	28,810	50,000	50,000	50,000

BUDGET REPORT FOR MUSKEGON COUNTY  
Expenditures, All Funds

FUND	DESCRIPTION	FY2021	FY2022	FY2022	
		FY2020	AMENDED	REQUESTED	ADOPTED
		ACTIVITY	BUDGET	BUDGET	BUDGET
2890	Remonumentation	54,078	80,004	50,178	45,751
2910	Social Welfare	5,285	7,348	7,348	7,348
2920	Child Care Fund	7,247,273	7,871,823	8,206,587	8,194,093
2925	JTC Arts Programming Fund	7,000	0	0	0
2930	Veterans Affairs Dept	376,277	481,912	503,948	579,369
2970	Mental Health Buildings	319,810	288,062	291,386	307,222
2980	Victim Restitution	70	8,500	8,500	8,500
3010	General Debt Service Fund	75,870	69,938	68,601	68,601
3111	Quality of Life Bonds Debt Service	1,618	1,598	0	0
3130	Hall of Justice Bonds Debt Service	544,127	545,083	545,697	545,697
3140	HealthWest Building Bonds Debt Service	412,701	418,039	417,439	417,439
3690	Building Authority Debt Service	2,665,837	2,663,354	2,662,529	2,662,529
3960	Pension Bonds DSF-Governmental Funds	3,564,422	3,154,720	2,650,063	2,650,063
4010	Capital Projects Fund	0	0	48,975	48,975
4180	Heritage Landing Development	9,262	0	0	0
4660	Jail/JTC Capital Projects Fund	24,956	6,004	37,304	50,605
4930	Public Improvement	251,887	108,180	136,661	136,661
4960	Capital Improvement	63,523	58,500	58,500	58,500
5100	Delinquent Tax Revolving	50,772	301,103	0	51,103
5500	Land Bank	789,517	704,275	681,527	791,968
5710	Solid Waste Management	5,605,358	4,105,839	4,217,284	4,167,284
5711	Fly Ash Program	(4,311)	34,056	34,069	34,069
5712	Expansion West Landfill Fund	0	0	0	0
5810	Airport	2,721,994	3,333,942	3,376,395	3,206,553
5880	Muskegon Area Transit System	4,592,747	5,106,505	5,681,522	5,681,522
5890	Muskegon Trolley Company	51,598	23,904	26,989	26,989
6330	Office Services	453,353	533,345	546,662	509,631
6340	County South Campus	648,318	711,402	783,061	812,133
6345	Maintenance Garage	8,837	11,001	12,803	12,803
6350	Energy Improvements	629,368	486,721	475,254	475,254
6770	Insurance	20,288,624	22,606,892	24,315,916	24,328,632
8410	Lake Level Fund	17,898	63,159	5,919	5,919
8711	Water Supply-Fruitport #1	8,134	280,930	1,596	0
8718	Fruit/NS Reg. Water System II	10,201	0	4	0
8841	Muskegon/Egelston/Dalton Sewer	561,813	542,007	520,994	520,994
8845	Whitehall Twnshp Water Project	8,147	4,901	1,253	1,253

BUDGET REPORT FOR MUSKEGON COUNTY  
Expenditures, All Funds

FUND	DESCRIPTION	FY2020	FY2021	FY2022	FY2022
		ACTIVITY	AMENDED BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
	SUBTOTAL APPROPRIATIONS-ALL FUNDS	201,222,383	215,450,525	220,673,212	228,720,139
4150	Northside Water Construction	129,074	0	10,659,165	0
5910	Regional Water System	2,752,027	3,072,790	3,319,234	3,319,234
	SUBTOTAL -WATER SYSTEM	2,881,101	3,072,790	13,978,399	3,319,234
5920	Wastewater Management Operations	13,269,005	14,255,573	14,390,731	14,586,881
5935	WWMS#2 Revenue Refunding Bonds GOLT	210,228	178,111	146,356	146,356
5937	WWMS#1 2005 Bonds \$17.5M GOLT	561,899	547,153	532,162	532,162
5938	WWMS#2 2006 Revenue Bonds \$14M GOLT	498,056	486,356	474,453	474,453
5939	WWMS#2 2007 Revenue Bonds \$1.8M	56,375	54,832	53,288	53,288
5940	WWMS#2 2008 Revenue Bonds \$945K	34,495	33,371	32,245	32,245
5941	WWMS#2 2008-B Revenue Bonds \$16.79M	810,847	791,697	772,135	772,135
5942	WWMS#2 2008-C Revenue Bonds \$17.48M	599,800	579,550	558,800	558,800
5943	WWMS#2 2010 Revenue Bonds \$2.85M	104,550	101,805	99,742	99,742
5945	WWMS Brightmark Escrow Fund	12,036	0	0	0
	SUBTOTAL - WASTEWATER	16,157,291	17,028,448	17,059,912	17,256,062
5110	Tax Forfeitures	384,142	577,004	629,163	629,413
5160	2020 Delinquent Tax Revolving	8,774	373,710	365,978	1,756,937
5161	2021 Delinquent Tax Revolving	0	0	72,432	416,164
5168	2018 Delinquent Tax Revolving	1,520,391	32	0	0
5169	2019 Delinquent Tax Revolving	398,283	1,469,101	231,223	0
	SUBTOTAL - TAX FUNDS	2,311,590	2,419,847	1,298,796	2,802,514
6660	Equipment Revolving	949,524	865,156	860,641	952,329
6680	Information Technology Services ISF	3,746,742	3,787,205	3,748,426	3,838,255
	SUBTOTAL - EQUIPMENT REVOLVING	4,696,266	4,652,361	4,609,067	4,790,584
<b>APPROPRIATIONS - ALL FUNDS</b>		<b>227,268,631</b>	<b>242,623,971</b>	<b>257,619,386</b>	<b>256,888,533</b>

BUDGET REPORT FOR MUSKEGON COUNTY  
Fund Balance Detail

FUND	DESCRIPTION	FY2020 ACCUMULATED FUND BALANCE	2021 ANTICIPATED FUND BALANCE INCREASE/(DECREASE)	2022 ANTICIPATED FUND BALANCE INCREASE/(DECREASE)	FY2022 ACCUMULATED FUND BALANCE
1010	General Fund	11,570,783	(262,591)	(943,201)	10,364,992
1060	Senior Millage Fund	1,207,448	(8,263)	(367,207)	831,978
1170	Sobriety Court	(3)	0	0	0
1172	Adult Drug Treatment Court	0	2,395	0	2,395
1190	Emergency Services	2,955	56	(1,319)	1,688
1200	Marine Safety	10,502	0	0	10,503
1210	Highway Safety Programs	(1)	0	0	0
1240	Township Patrols	0	0	0	0
2080	Parks	540,550	(30,822)	(428,758)	80,971
2110	Coronavirus Public Safety Fund	1	0	0	0
2150	Family Court	(4)	0	0	0
2151	Access & Visitation Program	0	0	0	0
2153	SSSPP Grant	(1)	0	0	0
2171	District Ct Eviction Prevention Docket	15,240	(2,840)	18,734	31,133
2210	Public Health	22,081	0	0	22,066
2211	Local Community Stabilization Fund	201,811	0	0	201,811
2212	Lead Hazard Control	0	0	0	0
2217	Community Health Improvement Fund	0	0	0	0
2220	HealthWest	(12,343,598)	0	0	(12,343,578) 1
2240	Lake Pollution Control Fund	2,589,918	(1,080,947)	(1,080,947)	428,024
2261	Sustainability Grant	0	0	0	0
2271	NOAA Habitat Conservation Grants	6	0	0	6
2295	Convention Center Support Fund	1,319,919	(362,749)	500,000	1,457,170
2300	Accommodations Tax	(175,719)	(213,843)	(417,474)	(807,037) 2
2411	Parks Development	0	0	0	0
2460	Census Support Fund	1	0	0	0
2470	CDBG Housing Grant	154,012	(43,550)	(75,194)	35,267
2471	Neighborhood Stabilization Prog 3	34,784	200	(34,983)	1
2530	Pass-Through Grants Fund	0	0	0	0
2550	Blight Elimination	0	0	0	0
2560	Deeds Automation Fund	391,411	(168,926)	(215,087)	7,400
2596	Juvenile Prosecution Resentencing Fund	132	264	0	396
2600	Indigent Defense Fund	448,670	34,320	62,396	545,382
2630	Concealed Pistol Licensing	185,911	46,836	30,892	263,638
2640	Community Corrections	(2)	0	0	0
2671	Sheriff Forfeitures	15,795	263	263	16,322
2672	Prosecutor Drug	1,400	(46)	(46)	1,308
2673	Special Investigative Fund	0	0	0	0
2675	Justice Assistance Grant	0	0	0	0
2800	Crime Victims' Rights	885	0	0	888
2823	Muskegon Area Stormwater Committee	15,885	0	0	15,885
2890	Remonumentation	2	0	0	0
2900	Brookhaven	0	0	0	0
2910	Social Welfare	(1)	0	0	0
2920	Child Care Fund	(14)	0	0	0

BUDGET REPORT FOR MUSKEGON COUNTY  
Fund Balance Detail

FUND	DESCRIPTION	FY2020	2021 ANTICIPATED	2022 ANTICIPATED	FY2022
		ACCUMULATED FUND BALANCE	FUND BALANCE INCREASE/(DECREASE)	FUND BALANCE INCREASE/(DECREASE)	ACCUMULATED FUND BALANCE
2925	JTC Arts Programming Fund	0	0	0	0
2930	Veterans Affairs Dept	284,415	15,199	(20,667)	278,949
2965	Youth, Family and Community Millage Fund	0	0	0	0
2970	Mental Health Buildings	51,373	46,764	(98,136)	0
2980	Victim Restitution	18,688	(7,200)	(7,200)	4,288
3010	General Debt Service Fund	(1)	0	0	0
3111	Quality of Life Bonds Debt Service	0	0	0	0
3130	Hall of Justice Bonds Debt Service	0	0	0	0
3140	HealthWest Building Bonds Debt Service	124,329	1,500	1,500	127,329
3690	Building Authority Debt Service	0	0	0	0
3960	Pension Bonds DSF-Governmental Funds	2,118,141	(441,833)	145,348	1,821,657
4010	Capital Projects Fund	48,975	0	(48,975)	0
4180	Heritage Landing Development	0	0	0	0
4660	Jail/JTC Capital Projects Fund	56,609	(6,004)	(50,605)	0
4930	Public Improvement	456,079	(106,680)	(135,161)	214,238
4960	Capital Improvement	236,168	(58,500)	(58,500)	119,167
5500	Land Bank	2,491,024	192,542	110,132	2,793,701
5710	Solid Waste Management	5,577,318	418,553	318,116	6,313,996 <b>3)</b>
5711	Fly Ash Program	515,854	(28,556)	(28,569)	458,729
5712	Expansion West Landfill Fund	0	0	0	0
5810	Airport	29,523,573	(34,353)	(593,414)	28,895,806 <b>3,4)</b>
5812	Airport PFC Fund	0	0	0	0
5880	Muskegon Area Transit System	2,730,054	1,893,173	2,607,887	7,231,119 <b>3,4)</b>
5890	Muskegon Trolley Company	248,853	(18,504)	1,411	231,761
6330	Office Services	53,485	455	(52,331)	1,609
6340	County South Campus	(4)	0	0	0
6345	Maintenance Garage	65,653	(11,001)	(12,803)	41,849
6350	Energy Improvements	(218,117)	88,016	88,304	(41,797) <b>5)</b>
6770	Insurance	4,396,412	(1,283,028)	(1,228,370)	1,885,019
8410	Lake Level Fund	1	0	0	0
8711	Water Supply-Fruitport #1	272,235	(272,236)	0	0
8718	Fruit/NS Reg. Water System II	0	0	0	0
8841	Muskegon/Egelston/Dalton Sewer	(1)	0	0	0
8845	Whitehall Twnshp Water Project	0	0	0	0
	<b>SUBTOTAL - FUND BALANCE DETAIL</b>	<b>55,261,875</b>	<b>(1,701,936)</b>	<b>(2,013,964)</b>	<b>51,546,029</b>
4150	Northside Water Construction	2,236,580	15,467,955	19,000	17,723,535
5910	Regional Water System	5,411,826	536,717	480,405	6,428,953 <b>3)</b>
	<b>SUBTOTAL - WATER SYSTEM</b>	<b>7,648,406</b>	<b>16,004,672</b>	<b>499,405</b>	<b>24,152,488</b>
4911	Wastewater Construction	770,958	0	0	770,958
5920	Wastewater Management Operations	58,574,745	(996,761)	(1,045,552)	56,532,441 <b>3)</b>
5921	Wastewater Equipment	6,799,424	0	0	6,799,424
5935	WWMS#2 Revenue Refunding Bonds GOLT	(3,779,384)	993,626	1,025,381	(1,760,376)
5937	WWMS#1 2005 Bonds \$17.5M GOLT	5,761,473	452,138	467,129	6,680,740

BUDGET REPORT FOR MUSKEGON COUNTY  
Fund Balance Detail

FUND	DESCRIPTION	FY2020	2021 ANTICIPATED	2022 ANTICIPATED	FY2022
		ACCUMULATED FUND BALANCE	FUND BALANCE INCREASE/(DECREASE)	FUND BALANCE INCREASE/(DECREASE)	ACCUMULATED FUND BALANCE
5938	WWMS#2 2006 Revenue Bonds \$14M GOLT	5,749,439	317,067	328,970	6,395,476
5939	WWMS#2 2007 Revenue Bonds \$1.8M	(237,031)	(54,832)	(53,288)	(345,151)
5940	WWMS#2 2008 Revenue Bonds \$945K	(223,512)	(33,371)	(32,245)	(289,128)
5941	WWMS#2 2008-B Revenue Bonds \$16.79M	1,343,145	140,417	159,979	1,643,541
5942	WWMS#2 2008-C Revenue Bonds \$17.48M	3,676,613	473,490	494,240	4,644,343
5943	WWMS#2 2010 Revenue Bonds \$2.85M	(216,578)	(101,805)	(99,742)	(418,124)
5944	WW SAW Grant Project Fund	(89,575)	0	0	(89,575)
5945	WWMS Brightmark Escrow Fund	300,667	0	0	300,667
	<b>SUBTOTAL - WASTEWATER</b>	<b>78,430,384</b>	<b>1,189,969</b>	<b>1,244,872</b>	<b>80,865,236</b>
5100	Delinquent Tax Revolving	328,332	(268,918)	(9,903)	49,511
5110	Tax Forfeitures	3,526,403	169,913	240,491	3,936,808
5160	2020 Delinquent Tax Revolving	(8,774)	758,305	(406,113)	343,418
5161	2021 Delinquent Tax Revolving	0	0	198,795	198,795
5162	2012 Delinquent Tax Revolving	0	0	0	0
5163	2013 Delinquent Tax Revolving	0	0	0	0
5164	2014 Delinquent Tax Revolving	0	0	0	0
5165	2015 Delinquent Tax Revolving	0	0	0	0
5166	2016 Delinquent Tax Revolving	0	0	0	0
5167	2017 Delinquent Tax Revolving	0	0	0	0
5168	2018 Delinquent Tax Revolving	(603,360)	(32)	0	(603,390)
5169	2019 Delinquent Tax Revolving	638,581	(434,252)	17,000	221,328
	<b>SUBTOTAL - TAX FUNDS</b>	<b>3,881,182</b>	<b>225,016</b>	<b>40,270</b>	<b>4,146,470</b>
6660	Equipment Revolving	6,131,553	(36,235)	(61,672)	6,033,645
6680	Information Technology Services ISF	(1,006,163)	12,076	(498,437)	(1,492,527)
	<b>SUBTOTAL - EQUIPMENT REVOLVING</b>	<b>5,125,390</b>	<b>(24,159)</b>	<b>(560,109)</b>	<b>4,541,118</b>
<b>FUND BALANCE DETAIL - ALL FUNDS</b>		<b>150,347,237</b>	<b>15,693,562</b>	<b>(789,526)</b>	<b>165,251,341</b>

- 1) This negative reserve balance is offset by deferred revenue.
- 2) The negative reserve in fund 2300 is offset with the positive reserve in fund 2295.
- 3) Equity balances of enterprise funds (called "Net Position" by the Governmental Accounting Standards Board) reflect the impact of adjustments that reduced equity by recording (1) Net Pension Liability beginning in 2015 (per GASB 68 - *Accounting and Financial Reporting for Pensions*) and (2) Net OPEB Liability beginning in 2018 (per GASB 75 - *Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions*).
- 4) Equity balances include capital contributions from other funding sources, such as State and Federal sources. The budget activity will include depreciation for these capital items.
- 5) There is sufficient working capital in the Energy Improvements fund to offset the projected negative reserve.