

**MUSKEGON COUNTY
FY2024
BUDGET AMENDMENTS**

- 1. Increase the Resource Recovery Center fund (5920) FY2024 proposed revenue budget by \$480,985 due to information received following the proposed budget distribution.**
- 2. The Indigent Defense fund (2600) has required local bar dues and expert witness fees that are anticipated to be higher than originally presented in the FY2024 proposed budget. Therefore, increase the proposed expenditure budget by \$13,800. Further, increase the proposed State grant revenue budget by \$13,643 due to the Michigan Indigent Defense Commission (MIDC) grant being higher than originally anticipated. The net result of these changes is a decrease to the General Fund contribution in the amount of \$157.**
- 3. Decrease the Corporate Counsel (1010-0210) FY2024 proposed expenditure budget by \$35,000. This departmental expenditure budget is trending downward due to departments being direct billed for corporate counsel services.**
- 4. Increase the Administration (1010-0171) FY2024 proposed expenditure budget by \$13,850 to include a contingency for legal fees as well as anticipated printing costs not included in the proposed budget.**
- 5. Increase the Veterans' Affairs fund (2930) FY2024 proposed veterans burial expenditure budget by \$5,000. Since the time the proposed budget document was distributed, the department has already reached the annual number of applications originally expected for this service for FY2023. An adjustment to the FY2024 proposed budget is necessary to ensure enough budgetary resources are available if this trend continues.**
- 6. Increase the Clerk (1010-0215) FY2024 proposed expenditure budget by \$7,000 due to additional anticipated needs for printing, conferences, and potential relocation costs not included in the proposed budget.**
- 7. Increase the Circuit Court Records (1010-0216) FY2024 proposed expenditure budget by \$4,000 due to the department taking over the processing of personal protection orders from the Family Court department in FY2023.**
- 8. Increase the Concealed Pistol Licensing (2630) fund FY2024 proposed expenditure budget by \$8,900 due to plans to provide new concealed pistol licenses (CPL) on site at the conclusion of the local CPL classes as well as known CPL supply cost issues, due to the cycle in which supplies are ordered, which were not included in the proposed budget.**
- 9. Increase the Accounting (1010-0201) FY2024 proposed expenditure budget by \$3,000 for staff education and training costs, which will be covered by departmental surplus funds.**

- 10. Include the Geographic Information System (GIS) Oblique Aerial Photography project in the FY2024 Capital / Procurement Recommendations. Utilization of up-to-date oblique imagery will result in more accurate assessment administration records, which results in accurate property tax records, and ultimately more accurate property tax billing and collection. This aerial photography is captured at an approximate 45-degree angle with the ground and allows the viewer to see and measure the sides of an object in addition to the top of an object. This project was last completed in FY2019, and changes in the real estate market since that time, primarily due to new construction, additions, changes and demolitions, as well as other landscape and geographic changes, have rendered the current imagery out of date. The current proposal anticipates flights in April 2024 and April 2027, both of which will cover a 3-year period. This cost will be included in the Information Technology rate study to be charged back to the appropriate users of this imagery.**
- 11. Decrease the Airport fund (5810) FY2024 proposed revenue budget by \$668,618 to shift Airport Improvement Project (AIP) grant activities from FY2024 that are now occurring in FY2023, due to a change in the way the projects are now being funded and a recent status update of these projects received following the distribution of the proposed budget. Further, decrease the transfer from the Public Improvement fund (4930) by \$16,715 since the local match need for FY2024 is less as a result of these changes. Finally, adjust the FY2024 Capital / Procurement Recommendations list accordingly.**
- 12. Increase the Airport fund (5810) FY2024 proposed contribution from the General Fund revenue budget by \$15,000 and increase the General Fund Appropriations (1010-0901) expenditure budget by \$15,000 to cover unexpected costs not accounted for in the original proposed budget.**
- 13. Increase the Probate Court (1010-0148) FY2024 proposed expenditure budget by \$72,649. This is largely due to the addition of a portion of a Court Services Specialist position shared with Family Court that assists Probate Court with its continued increase in cases, and an increase to contractual services, neither of which were included in the original proposed budget.**
- 14. The Board of Commissioners, at their regular meeting on August 15, 2023, approved the reclassification of a vacant Procurement Coordinator position to a Fiscal Analyst position to accommodate the changing needs within the Accounting department. Therefore, decrease the Accounting (1010-0201) FY2024 proposed expenditure budget by \$7,160 to account for this reclassification.**
- 15. Increase the Southeast Region Forcemain Expansion grant (5920-5066) FY2024 proposed revenue and expenditure budget by \$18,000,000 to ensure adequate budgetary resources are available when the project gets fully underway, which is expected sometime in FY2024.**

16. Add to the FY2024 Capital / Procurement Recommendations the following items for the Muskegon Area Transit System (MATS). These items are included in the FY2024 proposed line-item budget for MATS fund 5880.

Ad Hock Engine Maintenance	\$150,000*	FY24-26
HVAC and Building Automation System Replacements	\$400,000	FY24
Facility Door Replacements	\$100,000	FY24
Facility Garage Floor Refinishing	\$200,000	FY25
Riding Floor Sweeper/Scrubber	\$35,000	FY24
Bus Wash Upgrade/Replacement	\$100,000	FY24

* Total estimate for 3 years

17. Increase the Board of Commissioners (1010-0101) FY2024 proposed expenditure budget by \$11,991, and increase the Equalization (1010-0225) FY2024 proposed expenditure budget by \$155,810 to include these departments' share of the Information Technology (IT) chargeback. Currently, these amounts are included in the Miscellaneous Contingency (1010-0941) FY2024 proposed budget. Both the Board of Commissioners and Equalization are central service departments that are included in the indirect cost allocation plan. Allocating IT charges to these two central service departments will allow for more costs to flow through the indirect cost allocation plan, which will allow for the spreading of these costs to user departments that are served by these central service departments. This will in turn maximize the amount of revenue to the General Fund in the year these costs are recovered. Therefore, also decrease the Miscellaneous Contingency FY2024 proposed expenditure budget by the amount of the increase to the Board of Commissioners and Equalization proposed budgets, \$167,801, for a net impact of \$0.
18. Increase the Vector Control Building (1010-0272) FY2024 proposed expenditure budget by \$4,000 for a needed asbestos survey for 1300 E Keating. The County of Muskegon was recently notified that this building has been cited for blight and that action is necessary to either make repairs to remove blighting factors or to demolish the building. In order to proceed with plans to demolish the building, an asbestos survey must be completed, and the estimated cost of this survey is \$4,000. Following this survey, the determination will be made which course of action to take and will be brought in a separate motion to the Board of Commissioners.

19. Decrease the Emergency Services (1190) FY2024 proposed revenue and expenditure budget in total by \$6,491 due to several assumption changes that need to be made since the proposed budget distribution. Fringe benefits are anticipated to come in lower than originally anticipated. Consequently, Emergency Management Performance Grant (EMPG) reimbursement revenues will decrease as this grant reimbursement is contingent on salaries and fringe benefit costs. Further, increase other operating costs to include budgetary resources for needed maintenance items for the mobile command vehicle as well as for necessary upgrades to the Emergency Operations Center (EOC), and conference / seminars needed for necessary continuing education credits for the Emergency Services Manager.

Fringe benefit assumption changes – expenditure	(\$22,562) – decrease
Vehicle Repairs – expenditure	\$7,000 – increase
EOC upgrades – expenditure	\$7,000 – increase
Conferences / Seminars – expenditure	\$2,071 – increase
Total net expenditure changes	(\$6,491) – decrease

EMPG grant revenue reduction – revenue	(\$6,491) – decrease
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20. Adjust the proposed transfer to the General Fund from the Delinquent Tax Revolving fund (5162), increasing it by \$74,496 as part of the final balance of the General Fund FY2024 proposed budget.
21. All changes in the above amendments result in the General Fund (1010) proposed revenues budget increasing by \$74,496 from \$61,785,576 to \$61,860,072 and expenditures budget increasing by \$77,496 from \$63,706,058 to \$63,783,554. The amended All Funds proposed revenues budgets are increasing by \$17,909,172 from \$292,297,215 to \$310,206,387 and the All Funds proposed expenditures budgets are increasing by \$18,156,486 from \$303,114,932 to \$321,271,418.