

WM23/09-86 Move to approve the attached Resolution Authorizing a Letter of Credit from PNC Bank not to exceed Four Million Dollars (\$4,000,000) and authorize the Clerk to sign the resolution.

ACTION: **2023-286** Moved by Commissioner Jessica Cook, supported by Commissioner Darrell Paige
YES: Jessica Cook, Kim Cyr, Michelle Hazekamp, Marcia Hovey-Wright, Zach Lahring, Charles Nash, Darrell Paige
NO: None
Passed 7:0

WM23/09-87 Move to approve the attached Resolution Authorizing the establishment of two (2) escrow accounts with US Bank and authorize the Clerk to sign the resolution.

ACTION: **202-287** Moved by Commissioner Jessica Cook, supported by Commissioner Darrell Paige
YES: Jessica Cook, Kim Cyr, Michelle Hazekamp, Marcia Hovey-Wright, Zach Lahring, Charles Nash, Darrell Paige
NO: None
Passed 7:0

WM23/09-88 Move to amend the FY2023 budget as presented.

ACTION: **2023-288** Moved by Commissioner Jessica Cook, supported by Commissioner Darrell Paige
YES: Jessica Cook, Kim Cyr, Michelle Hazekamp, Marcia Hovey-Wright, Zach Lahring, Charles Nash, Darrell Paige
NO: None
Passed 7:0

WM23/09-89 Move to authorize the County's relationships with the vendors listed in the attached proposed schedule to continue from October 1, 2023 through September 30, 2024.

ACTION: **2023-289** Moved by Commissioner Jessica Cook, supported by Commissioner Darrell Paige
YES: Jessica Cook, Kim Cyr, Michelle Hazekamp, Marcia Hovey-Wright, Zach Lahring, Charles Nash, Darrell Paige
NO: None
Passed 7:0

Muskegon County Ways & Means Committee

Request for Board Consideration

Requestor: Angela Gasiewski
Requesting Department: Accounting/Finance
Budgeted: No
Partially Budgeted: Yes
Non-Budgeted: No

Committee Date: 09/05/2023
Full Board Date: 09/12/2023
Agenda Number: WM23/09-88

Suggested Motion:

Move to amend the FY2023 budget as presented.

Summary of Request:

It is necessary to revise the current FY2023 revenue and expenditure budgets to more closely reflect the latest projected financial resources and uses. Supporting details for the requested revisions are attached and include:

1. A summary of General Fund revenues and expenditures by category as originally adopted compared to the revised recommendations.
2. Summary reports for the General Fund and other funds that compare the original budget and recommended FY2023 budget amounts. In the summary reports, original amounts are included in the "FY2022-23 Original Budget" column and the new recommended amounts are included in the "2022-23 Projected Budget" column.
3. Listing of position labor distribution funding transfers.

The revised FY2023 General Fund budget is balanced with expenditures of \$63,215,879 funded by revenues of \$60,793,670, restricted fund balance of \$54,119, assigned fund balance of \$1,485,806 and unassigned fund balance (in the form of departmental surplus reserves) of \$882,284.

Attachments:

1. Revised Budget Summary
2. BudgetReport FY2023 FINAL REVISED ONLY
3. FY2023 Labor Distribution Changes



Angela Gasiewski, Finance Director

Date: August 24, 2023



Mark Eisenbarth, County Administrator

Date: August 24, 2023

BUDGET REPORT FOR MUSKEGON COUNTY
GENERAL FUND

DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED REVISED BUDGET	CHANGE INCREASE/ (DECREASE)
<u>ESTIMATED REVENUES</u>			
TRANSFERS	1,113,959	1,353,034	239,075
CHARGES FOR SERVICES	8,796,440	8,512,665	(283,775)
STATE	7,446,147	6,981,050	(465,097)
OTHER	2,294,585	2,816,728	522,143
FINES AND FORFEITURES	478,900	486,865	7,965
CONTRIBUTIONS FROM PRIVATE SOURCES	4,390,000	5,990,000	1,600,000
LICENSES AND PERMITS	225,250	203,515	(21,735)
INVESTMENT INCOME	45,425	190,033	144,608
RENTALS	134,118	136,375	2,257
TAXES	32,430,080	33,775,712	1,345,632
FEDERAL	153,814	267,674	113,860
SPECIAL ASSESSMENTS	80,527	80,019	(508)
INTERGOVERNMENTAL REVENUE	25,000	0	(25,000)
TOTAL ESTIMATED REVENUES	57,614,245	60,793,670	3,179,425
<u>ESTIMATED EXPENDITURES</u>			
CONTRACTUAL SERVICES	5,238,130	4,858,084	(380,046)
TRANSFERS	13,422,900	13,547,237	124,337
SALARIES	18,803,353	19,884,129	1,080,776
FRINGES	8,671,859	8,486,605	(185,254)
SUPPLIES	1,297,787	1,278,977	(18,810)
STAFF DEVELOPMENT & TRAVEL	393,816	399,371	5,555
UTILITIES	767,693	759,958	(7,735)
OVERHEAD	2,521,763	2,553,854	32,091
OTHER	6,750,226	9,477,309	2,727,083
CAPITAL OUTLAY	243,969	193,116	(50,853)
INTEREST EXPENSE	10,991	16,836	5,845
INSURANCE PREMIUMS	1,333,938	1,328,005	(5,933)
DEBT SERVICE	432,398	432,398	0
TOTAL ESTIMATED EXPENDITURES	59,888,823	63,215,879	3,327,056
<u>FUND BALANCE DETIAL</u>			
TOTAL NON SPENDABLE	116,196	116,196	0
TOTAL RESTRICTED	54,119	-	(54,119)
<u>ASSIGNED FUND BALANCE</u>			
DEPARTMENTAL SURPLUS RESERVE	1,478,656	-	(1,478,656)
JUDGEMENT SETTLEMENT	236,304	236,304	0
SUBSQNT BUDGET SHORTFALL	550,718	550,718	0
JUROR SHOW CAUSE	37,299	30,149	(7,150)
TOTAL ASSIGNED FUND BALANCE	2,302,977	817,171	(1,485,806)
<u>UNASSIGNED FUND BALANCE</u>			
DEPARTMENTAL SURPLUS RESERVE	3,482,636	2,600,352	(882,284)
FUND BALANCE - UNASSIGNED	9,444,937	9,444,937	0
TOTAL UNASSIGNED FUND BALANCE	12,927,573	12,045,289	(882,284)
<u>TOTAL FUND BALANCE</u>	15,400,865	12,978,656	(2,422,209)
<u>PROJECTED SURPLUS/(DEFICIT)</u>	-	-	-
Unassigned fund balance as a % of prior year GF expenditures	26.0%	20.1%	

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
		ACTIVITY	ORIGINAL	PROJECTED	INCREASE/ (DECREASE)
			BUDGET	ACTIVITY	
GENERAL FUND REVENUES BY DEPARTMENT					
Fund 1010 - General Fund					
0052	Brookhaven Plant O&M	0	0	0	0
0101	Board of Commissioners	0	29,358	29,358	0
0131	Circuit Court	294,596	253,405	409,979	156,574
0132	Circuit Court Collections	69,918	51,000	55,348	4,348
0133	Circuit Court Restitution	383,210	600,000	700,000	100,000
0136	District Court	1,718,891	1,883,350	2,179,669	296,319
0137	District Ct Probation(Cobo Hall PA2 Tax)	0	0	0	0
0138	District Court Collections	0	0	18,313	18,313
0139	District Court Restitution	824,055	700,000	1,000,000	300,000
0145	Jury Commission	0	0	3,062	3,062
0148	Probate Court	60,015	56,234	114,992	58,758
0151	State Probation	0	2,348	0	(2,348)
0164	Public Defender	(1,680)	0	0	0
0171	Administration	50	500,909	525,708	24,799
0175	Residential Energy Efficiency Pgm	3,396,897	4,390,000	5,990,000	1,600,000
0191	Elections	87,624	15,000	101,644	86,644
0201	Accounting	1,529	646,981	701,080	54,099
0210	Corporate Counsel	0	41,471	41,471	0
0215	County Clerk	386,540	370,450	383,890	13,440
0216	Circuit Court Records	100,533	101,350	136,075	34,725
0217	Juror Showcause	6,830	5,000	0	(5,000)
0225	Equalization	1,168,218	1,237,001	1,481,064	244,063
0226	Human Resources	88,876	376,361	381,284	4,923
0227	City of Muskegon	0	0	0	0
0229	Prosecutor	41,868	50,700	168,130	117,430
0236	Register of Deeds	2,098,200	1,259,800	1,657,988	398,188
0241	Bldg A-Johnny O. Harris	1,974	1,500	1,500	0
0242	Bldg B-Training Center	0	0	0	0
0252	Transfers	870,853	839,873	1,230,956	391,083
0253	Treasurer	40,190,418	40,915,825	40,601,952	(313,873)
0263	Cordova Site O&M	0	20,000	450	(19,550)
0265	Michael E. Kobza Hall of Justice	1,827	136,534	181,341	44,807
0266	Sheriff Building Security	0	16,495	38,689	22,194
0268	Oak Ave. Building	120,111	127,686	129,943	2,257
0273	Heritage Landing O & M	0	0	0	0
0275	Drain Commissioner	76,359	80,527	92,869	12,342
0285	Gypsy Moth	0	25,000	0	(25,000)
0292	Law Library	7,778	7,385	9,015	1,630
0297	Vehicle Pool	0	0	0	0
0301	Sheriff Operations	263,206	214,114	299,958	85,844
0305	Sheriff Administration	173	150	24,999	24,849
0306	Emergency Response Team	250	2,000	4,619	2,619
0320	Officer Training Act 320	6,307	10,000	10,997	997
0350	Correction Officer Training	32,880	60,000	33,000	(27,000)
0351	Sheriff Jail	803,207	935,432	945,283	9,851
0355	Courtroom Security	0	0	36,020	36,020
0421	Dog Licensing/Animal Control	257,390	218,750	198,067	(20,683)
0758	Fairgrounds Training Center	31,300	60,000	60,000	0
0901	Appropriations	6	0	0	0
0941	Misc Contingency	10,862	1,212,256	611,993	(600,263)
0959	Information Systems	0	0	0	0
2320	DHHS Legal Representation Grant	99,560	160,000	202,964	42,964
6496	Agnes Potuznik/Wesley Roberts Building	0	0	0	0
7280	Economic Development	0	0	0	0
9314	Other Financing Sources	0	0	0	0
ESTIMATED REVENUES - FUND 1010		53,500,631	57,614,245	60,793,670	3,179,425

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
		ACTIVITY	ORIGINAL	PROJECTED	INCREASE/ (DECREASE)
GENERAL FUND REVENUES BY CATEGORY			BUDGET	ACTIVITY	
Fund 1010 - General Fund					
ESTIMATED REVENUES					
CHARGES FOR SERVICES					
603.010	Circuit Court Costs	271,356	239,348	230,000	(9,348)
603.020	District Court Costs	652,018	750,000	720,000	(30,000)
603.025	District Court No - Ins Fee	7,785	7,000	7,500	500
603.450	Forensic Fund Fee 5%	342	400	500	100
604.000	10% Bond Costs	8,729	6,000	10,500	4,500
604.100	Bonding Fee	6	600	0	(600)
605.000	Probation Oversight Fee	112,111	85,000	95,000	10,000
605.100	Domestic Violence Assess	360	150	150	0
605.200	Presentence Investigation Fee	750	200	300	100
606.000	Probation screening/Alcohol Assessment	26,041	30,000	26,000	(4,000)
607.050	Lease revenues	26,811	20,000	33,500	13,500
608.010	Court Filing Fee	33,997	33,203	33,203	0
608.040	Jury Fee	9,920	11,000	11,000	0
608.060	Appeal Fee	650	550	500	(50)
608.070	Motion Fees	34,990	43,050	40,000	(3,050)
608.080	WOG/ATTACH/EXEC/JDDS PA 189 FEES	3,035	2,000	2,200	200
608.100	Booking Fee	32,880	60,000	33,000	(27,000)
609.000	Crime Victim Rights Assess/Admin.	31,845	36,000	32,500	(3,500)
609.010	Filing Fees	136,978	145,000	145,800	800
609.030	Certified Mailing Fee	343	750	400	(350)
609.040	Writ, Garnish, Restit, Attach, Exec	243,095	250,000	280,000	30,000
609.050	Marriage Ceremony	1,540	3,500	2,200	(1,300)
609.060	Jury Demand Fees	200	300	600	300
609.070	DNA Assessment County Share	463	350	350	0
609.080	Clearance Fees	24,310	25,000	20,000	(5,000)
610.000	Copy Fees	7,997	1,420	1,200	(220)
610.030	Form Fees	639	500	950	450
611.000	Safety Deposit Fee	30	54	54	0
612.010	Notarial Certificates	10	100	10	(90)
612.025	Notary filing fee	1,995	1,200	1,215	15
612.030	Assumed Names	4,538	6,000	4,725	(1,275)
612.040	Notary Bond Filing Fee	2,144	2,000	2,000	0
612.100	Other Service Charges	9,250	11,500	8,100	(3,400)
613.010	Certification of Deeds	25,820	20,000	20,000	0
613.020	Tax history - Hard copy	0	25	5	(20)
614.010	Estate Inventory Fee	39,184	32,130	45,000	12,870
614.030	Deposit of Wills	3,850	2,678	4,725	2,047
614.050	Marriage Ceremony	0	5	5	0
614.060	Motion and Petition Fee	4,360	5,355	5,355	0
614.065	Probate Home Study	2,300	3,427	3,427	0
614.070	Other Probate Fees and Charges	649	536	536	0
614.080	Certified Copies	10,645	10,175	10,175	0
615.010	Deeds Recording Fee	193,789	156,000	165,000	9,000
615.020	Mortgage Recording Fee	370,404	265,000	235,000	(30,000)
615.030	Financing Stmt's Recording Fee	3,180	0	6,050	6,050
615.040	Miscellaneous Recording Fee	214,331	210,000	192,000	(18,000)
615.060	Transfer Tax	1,139,484	510,000	870,000	360,000
615.070	Recording Copy	21,951	12,000	25,000	13,000
615.080	Record Search	3,640	800	4,000	3,200
617.000	Sex Offender Registrations	6,420	7,200	7,200	0
626.000	Charges for Services	134,470	757,989	150,102	(607,887)
626.001	CPL Fee	0	0	44	44
626.017	Public Defend Svcs-Guard/Conserv Petition	(1,152)	0	0	0
626.050	Freedom of Information Request	64	0	190	190
626.071	CFAT Court Appointed Atty Fee Contribtn	0	500	500	0
626.072	PFAT Court Appointed Atty Fee Reimb	0	500	500	0
626.351	Jail Kit Revenue	6,170	8,000	7,000	(1,000)
628.010	Sheriff Services	48,958	29,260	29,260	0
628.040	State Prisoner Board	164,775	172,000	92,000	(80,000)
628.045	MDOC Beds Reimb	105	20,000	5,000	(15,000)
628.046	Detainer Medical Reimbursement	1,954	2,000	500	(1,500)
628.050	Prisoners Board-County	7	0	0	0

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
	ACTIVITY	BUDGET	ORIGINAL	PROJECTED	INCREASE/ (DECREASE)
			BUDGET	ACTIVITY	
628.070	Restitutions	10,016	2,700	3,375	675
628.080	Prisoner Medical Services	27,810	20,000	25,000	5,000
628.090	Collection Agency-Inmate R&B	216	200	220	20
628.300	Abandoned Vehicle	28,410	23,000	23,000	0
629.000	Certified Copies	388,159	365,950	363,950	(2,000)
629.300	Forms Sales	8,821	8,000	9,000	1,000
629.900	Certified Copies MiCBCS	(12)	100	0	(100)
630.000	Photographic Services	9,871	9,050	9,300	250
630.040	BSA Web Fees	36,544	25,000	35,000	10,000
630.071	Fingerprinting Fees-CPL	0	20,000	0	(20,000)
630.072	Fingerprinting Fees-Expungement	48	0	0	0
630.073	Fingerprinting Fees-Name Changes	224	300	500	200
630.640	Live Scan Finger Printing Revenue	16,859	7,000	14,000	7,000
631.000	Assessments by Equalization	1,160,375	1,182,148	1,307,148	125,000
642.000	Charges for Services-Sales	1,170	1,000	800	(200)
642.010	Video Transcript Purchases	660	475	475	0
644.000	Sale of Office Supplies	154,940	106,000	131,000	25,000
646.090	Commissions-Other	11,099	11,000	11,935	935
646.351	Misc Sales	0	200	200	0
648.500	Plat Book Sales	123	0	0	0
650.000	Provision for Uncollectible Accts Rec	10,241	(35,000)	(35,136)	(136)
651.010	Admin Costs	2,459,666	2,433,440	2,433,203	(237)
654.100	Training Fee Revenue	5,070	5,000	3,000	(2,000)
660.010	Filiation Fees	27	100	50	(50)
677.289	Juror Compensation Reim Fund	66,809	46,850	48,000	1,150
680.010	Other Reimbursements-Bed Days	6,741	6,000	10,500	4,500
680.135	PPO Violation Hearings	500	200	500	300
680.145	Prosecutor Diverson Revenue	600	8,000	400	(7,600)
680.160	Prisoner Transport Reimbursement	10,285	9,447	17,689	8,242
680.170	Reimb-Food Stamp Fraud	1,485	1,000	500	(500)
680.182	Reimbursement DUIL Prosecution	15,020	17,500	13,000	(4,500)
680.393	Reimb Rev-Ord 393 Prosecution Costs	(767)	1,000	1,000	0
694.020	Commission-Pay Phones	168,188	170,000	160,000	(10,000)
694.040	Commissions-Video Visits	17,022	15,000	15,000	0
694.050	Commissions-Lockers	11	25	25	0
694.060	Commissions-Snack Bags	44,780	95,000	75,000	(20,000)
694.351	Commissions-commissary	182,515	230,000	200,000	(30,000)
CHARGES FOR SERVICES		8,926,042	8,783,440	8,499,665	(283,775)
STATE					
539.000	State Grant	50,867	80,000	92,000	12,000
541.000	Probate Judges Salary	248,988	240,991	246,070	5,079
545.010	State Aid-Caseflow Assistance	22,250	25,000	25,000	0
545.020	Drug Case Information Mgt Acct	2,206	2,145	0	(2,145)
574.001	State Revenue-PPT Replacement	1,632,840	2,037,767	1,600,000	(437,767)
575.000	State Revenue Sharing-Twshp Liq Tax	19,199	39,375	18,568	(20,807)
576.000	State Revenue Sharing Income Tax	3,840,328	4,070,748	4,070,748	0
577.000	State Court Fund Distribution	908,545	950,121	928,664	(21,457)
STATE		6,725,223	7,446,147	6,981,050	(465,097)
TRANSFERS					
676.285	Contrib from ARPA fund 2851	0	0	1,335,876	1,335,876
676.516	Approp from Del Tax	0	1,113,959	17,158	(1,096,801)
676.227	Transfers from Fund 2271	6	0	0	0
TRANSFERS		6	1,113,959	1,353,034	239,075
OTHER					
540.000	Judicial Salary Standardization	449,540	491,533	491,983	450
542.000	Juvenile Court Reimbursement	78,389	78,389	78,389	0
628.020	Prisoners Incarceration Reimb.	118,826	118,000	118,000	0
630.020	Tax history - Digital	13,088	12,000	10,998	(1,002)
643.000	Sale of Scrap and Salvage	16,562	0	0	0
675.000	Contributions and Donations	35,058	60,000	68,459	8,459
677.000	Miscellaneous Reimbursements	6,307	30,000	11,447	(18,553)
679.100	Rebate-PCard Program	45,642	45,642	49,351	3,709
680.000	Reimbursements-Other	219,332	158,021	279,603	121,582
684.000	Restitution Collected	1,207,265	1,300,000	1,700,000	400,000

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
		ACTIVITY	ORIGINAL	PROJECTED	INCREASE/ (DECREASE)
			BUDGET	ACTIVITY	
694.100	Commissions-Vending	1,759	1,000	3,500	2,500
695.000	Cash Over/Short	1,920	0	4,998	4,998
	OTHER	2,193,688	2,294,585	2,816,728	522,143
FINES AND FORFEITURES					
614.110	Fines and Costs	1,105	5,000	0	(5,000)
656.000	Penal Fines	6,500	6,500	6,865	365
658.000	Bond Forfeiture	75,067	67,400	85,000	17,600
659.000	Ordinance Fines and Costs	329,071	400,000	395,000	(5,000)
	FINES AND FORFEITURES	411,743	478,900	486,865	7,965
INVESTMENT INCOME					
665.000	Interest Earned	89,985	33,425	190,000	156,575
665.010	Interest on Past Due Accounts	(2,094)	12,000	33	(11,967)
	INVESTMENT INCOME	87,891	45,425	190,033	144,608
CONTRIBUTIONS FROM PRIVATE SOURCES					
675.175	DTE Program Revenue	3,396,897	4,390,000	5,990,000	1,600,000
	CONTRIBUTIONS FROM PRIVATE SOURCES	3,396,897	4,390,000	5,990,000	1,600,000
LICENSES AND PERMITS					
477.000	Dog Licenses-1 year	35,475	21,900	25,000	3,100
477.001	Altered Licenses-1 year	180,755	167,775	137,000	(30,775)
477.002	Late Licenses	22,315	15,000	17,500	2,500
477.003	Senior Regular License-1 year	10,200	6,675	8,500	1,825
477.004	Puppy License	7,500	6,000	5,750	(250)
477.050	Kennel Licenses	1,145	1,400	1,165	(235)
481.000	Marriage License Fee	5,540	5,000	3,200	(1,800)
481.030	Marriage License Wait Period Waivers	1,300	900	5,000	4,100
628.250	Liquor Licenses	690	600	400	(200)
	LICENSES AND PERMITS	264,920	225,250	203,515	(21,735)
RENTALS					
669.000	Rents	116,942	132,618	134,875	2,257
669.045	Meeting Room Rental	1,974	1,500	1,500	0
	RENTALS	118,916	134,118	136,375	2,257
TAXES					
403.000	Property Taxes-Current	28,576,594	29,474,562	30,348,551	873,989
409.000	Delinquent Prop Taxes-Current Yr	849,714	943,477	860,698	(82,779)
411.000	Tax Reverted Lands	668	1,000	1,956	956
417.000	Delinquent Personal Prop tax	30,233	25,000	28,000	3,000
418.000	Swamp Land Tax Revenue 1994 PA 451	13,082	6,000	6,500	500
424.000	Commercial Forest Reserve	0	100	250	150
426.000	Payment in Lieu of taxes	40,800	20,000	35,239	15,239
426.010	IFT Taxes	81,595	95,068	103,556	8,488
427.000	Trailer Fees	19,606	25,000	19,500	(5,500)
439.050	Marihuana Tax Proposal 18-1	677,441	1,000,000	1,140,506	140,506
449.000	4% Facility Liquor Control Tax	870,853	839,873	1,230,956	391,083
	TAXES	31,160,586	32,430,080	33,775,712	1,345,632
FEDERAL					
510.000	Federal Pass Thru-WEMET Ottawa Co	16,284	15,000	14,313	(687)
510.800	Federal Pass Thru-VENDOR-IV-E PA K	59,030	98,000	110,000	12,000
510.951	Federal Pass Through-HIDTA Program	8,083	6,000	5,000	(1,000)
529.000	Federal Grant Revenue-Direct	1,086	2,814	2,814	0
529.032	Federal Revenue-LATCF	0	0	100,000	100,000
529.226	Federal Revenue-Pmts in Lieu of Taxes	33,124	32,000	35,239	3,239
529.922	Federal Revenue-Equitable Sharing	2,052	0	308	308
	FEDERAL	119,659	153,814	267,674	113,860
SPECIAL ASSESSMENTS					
672.000	Lease Interest Revenue	8,101	0	0	0
672.820	14a Drain Assessments Revenue	76,359	80,527	80,019	(508)
	SPECIAL ASSESSMENTS	84,460	80,527	80,019	(508)
INTERGOVERNMENTAL REVENUE					

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
		ACTIVITY	ORIGINAL	PROJECTED	INCREASE/ (DECREASE)
			BUDGET	ACTIVITY	
587.000	Contributions from Townships	0	25,000	0	(25,000)
	INTERGOVERNMENTAL REVENUE	0	25,000	0	(25,000)
GAIN ON SALE					
673.020	Sale of Assets	400	0	0	0
	GAIN ON SALE	400	0	0	0
CHGS FOR SVCS-OTH INS-SSI					
636.217	SSI	10,200	13,000	13,000	0
	CHGS FOR SVCS-OTH INS-SSI	10,200	13,000	13,000	0
TOTAL ESTIMATED REVENUES		53,500,631	57,614,245	60,793,670	3,179,425

BUDGET REPORT FOR MUSKEGON COUNTY

	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	VARIANCE INCREASE/ (DECREASE)
GENERAL FUND EXPENDITURES BY FUNCTION				
Fund 1010 - General Fund				
Function: 100-Legislative				
Totals for dept 0101 - Board of Commissioners	405,805	416,276	357,499	(58,777)
Total - Function 100-Legislative	405,805	416,276	357,499	(58,777)
Function: 200-Judicial				
Totals for dept 0131 - Circuit Court	1,582,719	2,206,604	2,341,942	135,338
Totals for dept 0132 - Circuit Court Collections	68,690	80,898	84,612	3,714
Totals for dept 0133 - Circuit Court Restitution	383,210	600,000	700,000	100,000
Totals for dept 0136 - District Court	3,999,707	4,287,238	4,526,021	238,783
Totals for dept 0137 - District Ct Probation(Cobo Hall PA2 Tax)	0	0	0	0
Totals for dept 0138 - District Court Collections	223,388	253,272	274,332	21,060
Totals for dept 0139 - District Court Restitution	824,055	700,000	1,000,000	300,000
Totals for dept 0145 - Jury Commission	63,696	86,191	103,418	17,227
Totals for dept 0148 - Probate Court	988,926	1,069,969	1,140,417	70,448
Totals for dept 0151 - State Probation	45,319	63,560	48,884	(14,676)
Totals for dept 0164 - Public Defender	0	0	0	0
Totals for dept 0216 - Circuit Court Records	411,376	674,752	634,215	(40,537)
Totals for dept 0229 - Prosecutor	2,284,021	2,745,765	2,827,077	81,312
Totals for dept 0292 - Law Library	4,407	6,500	6,900	400
Total - Function 200-Judicial	10,879,514	12,774,749	13,687,818	913,069
Function: 300-General County Government				
Totals for dept 0052 - Brookhaven Plant O&M	78,520	77,250	77,057	(193)
Totals for dept 0171 - Administration	613,450	779,722	835,705	55,983
Totals for dept 0191 - Elections	193,042	213,214	330,641	117,427
Totals for dept 0201 - Accounting	1,039,338	1,109,196	1,207,929	98,733
Totals for dept 0210 - Corporate Counsel	239,390	300,000	190,000	(110,000)
Totals for dept 0212 - Budget	0	0	0	0
Totals for dept 0215 - County Clerk	383,462	490,678	438,362	(52,316)
Totals for dept 0217 - Juror Showcause	19,458	13,900	7,150	(6,750)
Totals for dept 0225 - Equalization	1,825,635	2,044,752	2,180,504	135,752
Totals for dept 0226 - Human Resources	328,021	389,827	390,489	662
Totals for dept 0227 - City of Muskegon	0	0	0	0
Totals for dept 0233 - Purchasing	0	0	0	0
Totals for dept 0240 - Marquette Campus	0	0	0	0
Totals for dept 0241 - Bldg A-Johnny O. Harris	11,078	12,115	19,793	7,678
Totals for dept 0242 - Bldg B-Training Center	40,158	39,372	37,798	(1,574)
Totals for dept 0243 - Bldg C-Treas/Equal/RoD	0	0	0	0
Totals for dept 0245 - Bldg E-Jewell Bldg (formerly Brinks)	0	0	0	0
Totals for dept 0246 - Bldg F-Veterans Center	0	0	6,948	6,948
Totals for dept 0247 - Bldg G-Central Services	10,797	8,232	15,624	7,392
Totals for dept 0248 - Bldg H-Stark Hall	0	0	0	0
Totals for dept 0253 - Treasurer	431,293	434,041	437,279	3,238
Totals for dept 0260 - Shady Grove Cemetery	3,793	7,407	7,107	(300)
Totals for dept 0263 - Cordova Site O&M	440	23,450	450	(23,000)
Totals for dept 0265 - Michael E. Kobza Hall of Justice	812,991	952,778	1,186,809	234,031
Totals for dept 0268 - Oak Ave. Building	144,106	155,548	161,137	5,589
Totals for dept 0271 - County Jail Building-Old	77,894	72,975	71,205	(1,770)
Totals for dept 0284 - Plat Board	0	700	700	0
Totals for dept 0285 - Gypsy Moth	0	25,000	0	(25,000)
Totals for dept 0297 - Vehicle Pool	0	0	0	0
Totals for dept 0650 - State Institutions	319,609	360,000	325,000	(35,000)
Totals for dept 0941 - Misc Contingency	2,740,708	3,017,380	3,040,875	23,495
Totals for dept 0942 - Current Year Unused Leave Payoffs	1	0	0	0
Totals for dept 0943 - Donated Leave Payments	1	0	0	0
Totals for dept 0947 - Early Retirement Incentive	0	0	0	0
Totals for dept 0959 - Information Systems	0	0	0	0
Totals for dept 2320 - DHHS Legal Representation Grant	322,905	336,034	354,155	18,121
Total - Function 300-General County Government	9,636,090	10,863,571	11,322,717	459,146
Function: 400-Public Safety				
Totals for dept 0252 - Transfers	435,427	419,937	492,382	72,445
Totals for dept 0266 - Sheriff Building Security	112,422	159,143	201,283	42,140
Totals for dept 0270 - County Jail Building 2015	643,204	682,851	702,891	20,040
Totals for dept 0301 - Sheriff Operations	4,378,846	4,496,723	4,644,148	147,425

BUDGET REPORT FOR MUSKEGON COUNTY

	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	VARIANCE INCREASE/ (DECREASE)
Totals for dept 0305 - Sheriff Administration	512,642	528,335	566,989	38,654
Totals for dept 0306 - Emergency Response Team	2,879	10,060	13,850	3,790
Totals for dept 0317 - Traffic Safety-High Visibility Enfo	0	0	0	0
Totals for dept 0320 - Officer Training Act 320	12,729	10,000	10,997	997
Totals for dept 0350 - Correction Officer Training	35,672	60,000	87,118	27,118
Totals for dept 0351 - Sheriff Jail	8,256,901	9,227,306	9,273,111	45,805
Totals for dept 0355 - Courtroom Security	997,718	1,074,236	1,077,954	3,718
Totals for dept 0371 - Administration	0	0	0	0
Totals for dept 0421 - Dog Licensing/Animal Control	336,964	346,362	348,654	2,292
Total - Function 400-Public Safety	15,725,404	17,014,953	17,419,377	404,424
Function: 440-Public Works				
Totals for dept 0275 - Drain Commissioner	665,481	735,828	747,035	11,207
Total - Function 440-Public Works	665,481	735,828	747,035	11,207
Function: 500-Health				
Totals for dept 0244 - Bldg D-Health Dept	423	0	26,869	26,869
Totals for dept 0272 - Vector Control Building	3,113	3,616	4,115	499
Totals for dept 0662 - Juvenile Transition Center-Detention	0	0	0	0
Totals for dept 6051 - COVID-19 Emergency Response	0	0	0	0
Totals for dept 6496 - Agnes Potuznik/Wesley Roberts Building	0	0	0	0
Total - Function 500-Health	3,536	3,616	30,984	27,368
Function: 600-Welfare				
Totals for dept 0175 - Residential Energy Efficiency Pgm	3,212,944	4,097,074	5,599,749	1,502,675
Total - Function 600-Welfare	3,212,944	4,097,074	5,599,749	1,502,675
Function: 670-Economic Development				
Totals for dept 0236 - Register of Deeds	477,970	764,059	776,094	12,035
Totals for dept 7280 - Economic Development	0	0	0	0
Total - Function 670-Economic Development	477,970	764,059	776,094	12,035
Function: 700-Culture				
Totals for dept 0731 - MSU Extension	0	0	0	0
Totals for dept 0758 - Fairgrounds Training Center	35,698	66,262	66,779	517
Total - Function 700-Culture	35,698	66,262	66,779	517
Function: 905-Debt Service				
Totals for dept 9201 - Debt Service 2020 Judgment Bond	430,363	432,398	432,398	0
Total - Function 905-Debt Service	430,363	432,398	432,398	0
Function: 950-Other				
Adult Drug Treatment Court	2,947	3,576	3,982	406
Child Care Fund	2,492,574	3,550,879	3,141,962	(408,917)
Child Support Enforcement Grants	0	0	351	351
Community Corrections	149,937	187,523	164,822	(22,701)
County Facility Debt Service	220,846	0	0	0
DHHS Social Services	1,776	7,348	7,348	0
Emergency Services	143,733	184,255	165,879	(18,376)
Equipment Revolving Fund	792,828	42,828	177,133	134,305
Family Court	1,285,757	1,649,550	1,467,510	(182,040)
HealthWest	706,819	706,819	706,819	0
Heritage Land Development	0	0	1	1
Indigent Defense	1,199,735	1,243,412	1,404,169	160,757
MCBA Jail/JTC Debt Service	2,661,468	2,663,755	2,661,346	(2,409)
Prosecutor-Crime Victim's Rights	53,952	37,672	74,440	36,768
Public Health	1,424,207	1,774,392	2,156,531	382,139
Remonumentation	1	9	15	6
Sheriff-Highway Safety	84,670	192,686	201,865	9,179
Sheriff-Marine Safety	197,897	198,207	197,151	(1,056)
Sheriff-Township Patrols	181,876	188,031	184,490	(3,541)
Silver Creek Pond LLF	0	0	5,000	5,000
Sobriety Court	3,058	0	0	0
Special Investigative Fund	92	3,133	0	(3,133)
Swift & Sure Sanctions	1,978	2,351	2,521	170
Wolf Lake LLD	9,974	83,611	52,094	(31,517)
Totals for dept 0901 - Appropriations	11,616,125	12,720,037	12,775,429	55,392

BUDGET REPORT FOR MUSKEGON COUNTY

	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	VARIANCE INCREASE/ (DECREASE)
Total - Function 950-Other	11,616,125	12,720,037	12,775,429	55,392
APPROPRIATIONS - FUND 1010	53,088,930	59,888,823	63,215,879	3,327,056
NET OF REVENUES/APPROPRIATIONS - FUND 1010	411,701	(2,274,578)	(2,422,209)	(147,631)

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
		ACTIVITY	ORIGINAL	PROJECTED	INCREASE/ (DECREASE)
ALL FUND REVENUES			BUDGET	ACTIVITY	
1010	General Fund	53,500,631	57,614,245	60,793,670	3,179,425
1060	Senior Millage Fund	2,643,209	2,589,987	2,777,987	188,000
1170	Sobriety Court	312,682	476,525	359,435	(117,090)
1172	Adult Drug Treatment Court	210,721	233,232	701,404	468,172
1190	Emergency Services	419,929	444,333	357,551	(86,782)
1200	Marine Safety	296,620	303,441	323,093	19,652
1203	Law Enforcement Programs	0	0	72,000	72,000
1210	Highway Safety Programs	394,896	354,729	542,579	187,850
1240	Township Patrols	363,752	376,060	616,676	240,616
2080	Parks	1,008,368	894,500	1,009,300	114,800
2110	Coronavirus Public Safety Fund	16,814	0	0	0
2115	Coronavirus Emergency Supplemental Funding	101,248	37,000	39,522	2,522
2150	Family Court	5,277,610	5,790,214	5,680,986	(109,228)
2151	Access & Visitation Program	0	5,500	0	(5,500)
2153	SSSPP Grant	230,494	484,117	459,287	(24,830)
2155	Child Support Enforcement Grants	0	0	318,209	318,209
2160	Raise the Age	285,091	170,889	170,889	0
2210	Public Health	6,776,850	8,018,005	8,280,556	262,551
2211	Local Community Stabilization Fund	203,841	204,000	203,841	(159)
2217	Community Health Improvement Fund	197,548	750,482	750,750	268
2218	Opioid Litigation Settlement Fund	0	0	1,142,330	1,142,330
2220	HealthWest	81,498,090	87,985,559	88,654,287	668,728
2230	Alternative Water Supply Grant	0	0	48,098	48,098
2231	Watermain Extension Grant	0	0	50,000	50,000
2240	Lake Pollution Control Fund	10,413	10,000	15,000	5,000
2241	Michigan Environmental Remediation Program	0	15,000,000	15,000,000	0
2261	Sustainability Grant	28,498	40,000	0	(40,000)
2295	Convention Center Support Fund	809,288	1,000,000	1,000,000	0
2300	Accommodations Tax	1,954,520	2,080,500	2,116,333	35,833
2411	Parks Development	8,551,990	9,350,959	10,153,831	802,872
2470	CDBG Housing Grant	48,128	90,492	95,832	5,340
2471	Neighborhood Stabilization Prog 3	173	40,000	0	(40,000)
2530	Pass-Through Grants Fund	4,846	5,000	5,500	500
2560	Deeds Automation Fund	181,615	170,500	144,000	(26,500)
2596	Juvenile Prosecution Resentencing Fund	4,168	39,000	39,750	750
2600	Indigent Defense Fund	3,439,654	4,382,429	5,132,410	749,981
2630	Concealed Pistol Licensing	101,913	91,000	101,900	10,900
2640	Community Corrections	347,814	392,323	356,817	(35,506)
2671	Sheriff Forfeitures	468	0	37,319	37,319
2673	Special Investigative Fund	9,761	19,417	14,313	(5,104)
2800	Crime Victims' Rights	624,557	707,186	739,905	32,719
2823	Muskegon Area Stormwater Committee	25,127	50,000	52,048	2,048
2851	American Rescue Plan Act	11,340,162	11,534,015	15,361,854	3,827,839
2852	Coronavirus Virtual Backlog Response	0	0	56,691	56,691
2890	Rezonement	42,276	70,751	111,988	41,237
2910	Social Welfare	1,776	7,348	7,348	0
2920	Child Care Fund	5,807,798	7,843,653	7,246,605	(597,048)
2930	Veterans Affairs Dept	589,204	519,333	547,276	27,943
2970	Mental Health Buildings	209,830	232,491	233,691	1,200
2980	Victim Restitution	1,810	1,665	2,150	485
3010	General Debt Service Fund	68,581	67,024	67,009	(15)
3111	Quality of Life Bonds Debt Service	282	0	1,621	1,621
3130	Hall of Justice Bonds Debt Service	545,735	0	0	0
3140	HealthWest Building Bonds Debt Service	418,607	416,965	419,285	2,320
3690	Building Authority Debt Service	2,661,750	2,663,755	2,662,967	(788)
3960	Pension Bonds DSF-Governmental Funds	2,800,908	2,858,894	2,870,894	12,000
4180	Heritage Landing Development	0	0	1	1
4660	Jail/JTC Capital Projects Fund	352	0	0	0
4930	Public Improvement	255,977	1,616	279,388	277,772
4960	Capital Improvement	1,198	0	0	0
5500	Land Bank	1,085,315	693,703	884,681	190,978
5711	Fly Ash Program	5,338	5,000	16,200	11,200
5810	Airport	2,399,494	15,493,354	2,842,360	(12,650,994)
5812	Airport PFC Fund	54,230	42,520	21,000	(21,520)
5880	Muskegon Area Transit System	7,669,851	5,073,568	4,898,425	(175,143)
5890	Muskegon Trolley Company	52,927	40,000	40,000	0

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
		ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	INCREASE/ (DECREASE)
6330	Office Services	493,272	526,326	531,479	5,153
6340	County South Campus	618,306	680,104	643,916	(36,188)
6350	Energy Improvements	564,035	551,994	552,000	6
6355	Marquette Campus	154,869	1,288,092	1,453,435	165,343
6690	Electronic Content Management ISF	0	931,966	936,190	4,224
6770	Insurance	20,712,398	25,764,833	25,484,085	(280,748)
8410	Lake Level Fund	18,019	10,654	10,854	200
8411	Lake Level District-Wolf Lake	9,974	83,611	57,215	(26,396)
8412	Lake Level District-Sliver Creek Pond	0	0	5,000	5,000
8841	Muskegon/Egelston/Dalton Sewer	520,014	498,418	498,176	(242)
8845	Whitehall Twnshp Water Project	411	0	0	0
	SUBTOTAL-ALL FUND REVENUES	228,986,026	278,103,277	277,101,192	(1,002,085)
4150	Northside Water Construction	83,724	60,000	140,640	80,640
5910	Regional Water System	3,811,832	3,716,777	3,948,629	231,852
	SUBTOTAL - WATER SYSTEM	3,895,556	3,776,777	4,089,269	312,492
5710	Solid Waste Management	5,242,705	4,617,600	(10,861,812)	(15,479,412)
5712	Expansion West Landfill Fund	0	0	16,686,106	16,686,106
	SUBTOTAL - SOLID WASTE	5,242,705	4,617,600	5,824,294	1,206,694
5920	Wastewater Management Operations	13,332,520	13,697,155	21,075,396	7,378,241
5935	WWMS#2 Revenue Refunding Bonds GOLT	897,141	925,000	915,000	(10,000)
5937	WWMS#1 2005 Bonds \$17.5M GOLT	1,025,215	900,000	1,050,000	150,000
5938	WWMS#2 2006 Revenue Bonds \$14M GOLT	828,796	741,000	784,000	43,000
5941	WWMS#2 2008-B Revenue Bonds \$16.79M	963,498	928,000	928,000	0
5942	WWMS#2 2008-C Revenue Bonds \$17.48M	1,024,358	985,000	985,000	0
5945	WWMS Brightmark Escrow Fund	4,263	0	0	0
	SUBTOTAL - RESOURCE RECOVERY CENTER	18,075,791	18,176,155	25,737,396	7,561,241
5100	Delinquent Tax Revolving	30,573	30,140	46,908	16,768
5110	Tax Forfeitures	988,538	600,020	895,976	295,956
5160	2020 Delinquent Tax Revolving	744,564	0	91,733	91,733
5161	2021 Delinquent Tax Revolving	1,058,986	1,154,880	900,035	(254,845)
5162	2022 Delinquent Tax Revolving	63	568,668	519,437	(49,231)
5167	2017 Delinquent Tax Revolving	(225)	0	0	0
	SUBTOTAL - TAX FUNDS	2,822,499	2,353,708	2,454,089	100,381
6660	Equipment Revolving	(1,378,915)	555,028	825,300	270,272
6680	Information Technology Services ISF	3,679,440	3,206,556	3,275,418	68,862
	SUBTOTAL - EQUIPMENT REVOLVING	2,300,525	3,761,584	4,100,718	339,134
ESTIMATED REVENUES - ALL FUNDS		261,323,102	310,789,101	319,306,958	8,517,857

BUDGET REPORT FOR MUSKEGON COUNTY

		2021-22	2022-23	2022-23	VARIANCE
		ACTIVITY	ORIGINAL	PROJECTED	INCREASE/ (DECREASE)
		BUDGET	BUDGET	ACTIVITY	
ALL FUND EXPENDITURES					
1010	General Fund	53,088,930	59,888,823	63,215,879	3,327,056
1060	Senior Millage Fund	2,876,003	2,963,854	3,124,773	160,919
1170	Sobriety Court	312,686	476,525	359,435	(117,090)
1172	Adult Drug Treatment Court	207,083	232,032	698,604	466,572
1190	Emergency Services	422,332	443,801	357,551	(86,250)
1200	Marine Safety	296,619	303,441	333,596	30,155
1203	Law Enforcement Programs	0	0	72,000	72,000
1210	Highway Safety Programs	394,895	354,729	542,579	187,850
1240	Township Patrols	363,750	376,060	616,676	240,616
2080	Parks	1,134,876	1,198,024	1,267,566	69,542
2110	Coronavirus Public Safety Fund	16,814	0	0	0
2115	Coronavirus Emergency Supplemental Funding	101,248	37,000	39,522	2,522
2150	Family Court	5,277,610	5,790,214	5,680,986	(109,228)
2151	Access & Visitation Program	0	5,500	0	(5,500)
2153	SSSPP Grant	230,493	484,117	459,287	(24,830)
2155	Child Support Enforcement Grants	0	0	318,209	318,209
2160	Raise the Age	285,092	170,889	170,889	0
2171	District Ct Eviction Prevention Docket	0	0	12,415	12,415
2210	Public Health	6,796,426	8,018,005	8,280,556	262,551
2217	Community Health Improvement Fund	197,548	750,482	750,750	268
2218	Opioid Litigation Settlement Fund	0	0	500,000	500,000
2220	HealthWest	83,921,597	87,985,559	88,654,287	668,728
2230	Alternative Water Supply Grant	0	0	48,098	48,098
2231	Watermain Extension Grant	0	0	50,000	50,000
2240	Lake Pollution Control Fund	754,218	776,982	777,209	227
2241	Michigan Environmental Remediation Program	0	15,000,000	2,000,000	(13,000,000)
2261	Sustainability Grant	28,498	40,000	0	(40,000)
2295	Convention Center Support Fund	0	857,985	1,026,685	168,700
2300	Accommodations Tax	1,881,071	2,388,770	2,286,614	(102,156)
2411	Parks Development	8,551,990	9,363,409	10,166,281	802,872
2470	CDBG Housing Grant	47,770	138,158	122,470	(15,688)
2471	Neighborhood Stabilization Prog 3	36,975	40,000	173	(39,827)
2530	Pass-Through Grants Fund	4,845	5,000	5,500	500
2560	Deeds Automation Fund	236,046	156,995	188,725	31,730
2596	Juvenile Prosecution Resentencing Fund	3,750	39,000	39,000	0
2600	Indigent Defense Fund	3,966,567	4,382,429	5,132,410	749,981
2630	Concealed Pistol Licensing	65,389	205,272	122,208	(83,064)
2640	Community Corrections	347,812	392,323	356,817	(35,506)
2671	Sheriff Forfeitures	177	143	37,319	37,176
2672	Prosecutor Drug	56	56	72	16
2673	Special Investigative Fund	9,762	19,417	14,313	(5,104)
2800	Crime Victims' Rights	623,558	707,336	739,905	32,569
2823	Muskegon Area Stormwater Committee	25,127	50,000	50,000	0
2851	American Rescue Plan Act	11,180,412	11,534,015	14,948,344	3,414,329
2852	Coronavirus Virtual Backlog Response	0	0	56,691	56,691
2890	Rezonementation	42,276	70,751	111,988	41,237
2910	Social Welfare	1,776	7,348	7,348	0
2920	Child Care Fund	5,807,796	7,843,653	7,246,605	(597,048)
2930	Veterans Affairs Dept	550,409	501,773	582,756	80,983
2970	Mental Health Buildings	277,637	281,844	277,558	(4,286)
2980	Victim Restitution	1,781	5,000	2,150	(2,850)
3010	General Debt Service Fund	68,581	67,024	67,009	(15)
3111	Quality of Life Bonds Debt Service	282	0	1,621	1,621
3130	Hall of Justice Bonds Debt Service	545,735	0	0	0
3140	HealthWest Building Bonds Debt Service	415,970	416,285	416,285	0
3690	Building Authority Debt Service	2,661,749	2,663,755	2,662,967	(788)
3960	Pension Bonds DSF-Governmental Funds	2,649,653	2,783,522	2,782,476	(1,046)
4010	Capital Projects Fund	0	0	48,975	48,975
4660	Jail/JTC Capital Projects Fund	3,315	34,810	50,078	15,268
4930	Public Improvement	150,257	228,616	156,782	(71,834)
4960	Capital Improvement	57,556	58,500	58,500	0
5500	Land Bank	898,371	795,352	1,097,844	302,492
5711	Fly Ash Program	21,793	25,919	25,929	10
5810	Airport	2,962,911	3,054,010	3,198,873	144,863
5812	Airport PFC Fund	54,230	42,520	21,000	(21,520)
5880	Muskegon Area Transit System	4,616,921	5,643,216	5,689,626	46,410

BUDGET REPORT FOR MUSKEGON COUNTY

		2022-23	2022-23	VARIANCE
	2021-22	ORIGINAL	PROJECTED	INCREASE/
	ACTIVITY	BUDGET	ACTIVITY	(DECREASE)
5890	Muskegon Trolley Company	42,104	49,471	6,240
6330	Office Services	495,890	531,479	5,153
6340	County South Campus	618,308	643,916	(36,188)
6345	Maintenance Garage	8,121	6,352	(3,660)
6350	Energy Improvements	474,838	462,839	(175)
6355	Marquette Campus	132,149	1,476,153	188,061
	SUBTOTAL - APPROPRIATIONS ALL FUNDS	207,248,434	241,300,974	(1,810,048)
6690	Electronic Content Management ISF	0	936,190	4,224
6770	Insurance	23,518,105	25,632,260	(771,474)
8410	Lake Level Fund	2,468	12,085	648
8411	Lake Level District-Wolf Lake	9,973	57,215	(26,396)
8412	Lake Level District-Sliver Creek Pond	0	5,000	5,000
8841	Muskegon/Egelston/Dalton Sewer	520,014	498,176	(242)
8845	Whitehall Twnshp Water Project	411	0	0
	SUBTOTAL - APPROPRIATIONS ALL FUNDS	24,050,971	27,140,926	(788,240)
4150	Northside Water Construction	9,193,671	0	(125,384)
5910	Regional Water System	(5,955,711)	3,913,438	497,643
	SUBTOTAL - WATER SYSTEM	3,237,960	3,913,438	372,259
5710	Solid Waste Management	7,310,072	5,181,094	(221,449)
5712	Expansion West Landfill Fund	40	101,388	101,388
	SUBTOTAL - SOLID WASTE	7,310,112	5,282,482	(120,061)
5920	Wastewater Management Operations	17,639,893	17,605,543	1,278,796
5935	WWMS#2 Revenue Refunding Bonds GOLT	20,553	17,667	1,182
5937	WWMS#1 2005 Bonds \$17.5M GOLT	532,162	516,887	0
5938	WWMS#2 2006 Revenue Bonds \$14M GOLT	474,453	468,439	6,093
5939	WWMS#2 2007 Revenue Bonds \$1.8M	53,288	52,475	812
5940	WWMS#2 2008 Revenue Bonds \$945K	32,245	31,684	563
5941	WWMS#2 2008-B Revenue Bonds \$16.79M	772,135	762,260	10,125
5942	WWMS#2 2008-C Revenue Bonds \$17.48M	558,800	537,599	0
5943	WWMS#2 2010 Revenue Bonds \$2.85M	100,117	99,056	1,438
5945	WWMS Brightmark Escrow Fund	4,263	0	0
	SUBTOTAL - RESOURCE RECOVERY CENTER	20,187,909	20,091,610	1,299,009
5100	Delinquent Tax Revolving	0	0	(1,103)
5110	Tax Forfeitures	577,867	581,199	174
5160	2020 Delinquent Tax Revolving	251,764	7,485	(1,112,259)
5161	2021 Delinquent Tax Revolving	414,296	212,313	194,313
5162	2022 Delinquent Tax Revolving	0	370,438	(292,536)
	SUBTOTAL - TAX FUNDS	1,243,927	1,171,435	(1,211,411)
6660	Equipment Revolving	688,722	549,080	(1,166)
6680	Information Technology Services ISF	3,431,103	3,368,788	(147,517)
	SUBTOTAL - EQUIPMENT REVOLVING	4,119,825	3,917,868	(148,683)
APPROPRIATIONS - ALL FUNDS		267,399,138	302,818,733	(2,407,175)

BUDGET REPORT FOR MUSKEGON COUNTY

	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	VARIANCE INCREASE/ (DECREASE)
FUND BALANCE DETAIL				
ENDING FUND BALANCE - FUND 1010	15,400,846	13,126,286	12,978,655	(147,631)
ENDING FUND BALANCE - FUND 1060	743,647	369,780	396,861	27,081
ENDING FUND BALANCE - FUND 1170	(4)	0	0	0
ENDING FUND BALANCE - FUND 1172	6,740	7,937	9,537	1,600
ENDING FUND BALANCE - FUND 1190	(1)	532	0	(532)
ENDING FUND BALANCE - FUND 1200	10,504	10,503	0	(10,503)
ENDING FUND BALANCE - FUND 1203	0	0	0	0
ENDING FUND BALANCE - FUND 1210	1	0	0	0
ENDING FUND BALANCE - FUND 1240	2	0	0	0
ENDING FUND BALANCE - FUND 2080	549,806	246,285	291,543	45,258
ENDING FUND BALANCE - FUND 2110	0	0	0	0
ENDING FUND BALANCE - FUND 2115	0	0	0	0
ENDING FUND BALANCE - FUND 2150	0	0	0	0
ENDING FUND BALANCE - FUND 2151	0	0	0	0
ENDING FUND BALANCE - FUND 2153	1	0	0	0
ENDING FUND BALANCE - FUND 2155	0	0	0	0
ENDING FUND BALANCE - FUND 2160	(1)	0	0	0
ENDING FUND BALANCE - FUND 2171	12,416	12,416	1	(12,415)
ENDING FUND BALANCE - FUND 2210	21,874	21,881	21,881	0
ENDING FUND BALANCE - FUND 2211	609,493	813,493	813,334	(159)
ENDING FUND BALANCE - FUND 2212	0	0	0	0
ENDING FUND BALANCE - FUND 2217	0	0	0	0
ENDING FUND BALANCE - FUND 2218	0	0	642,330	642,330
ENDING FUND BALANCE - FUND 2220	(16,753,265)	(16,753,258)	(16,753,258)	0 1)
ENDING FUND BALANCE - FUND 2230	0	0	0	0
ENDING FUND BALANCE - FUND 2231	0	0	0	0
ENDING FUND BALANCE - FUND 2240	910,275	143,294	148,067	4,773
ENDING FUND BALANCE - FUND 2241	0	0	13,000,000	13,000,000
ENDING FUND BALANCE - FUND 2261	0	0	0	0
ENDING FUND BALANCE - FUND 2411	12,451	1	1	0
ENDING FUND BALANCE - FUND 2460	0	0	0	0
ENDING FUND BALANCE - FUND 2470	156,517	108,850	129,878	21,028
ENDING FUND BALANCE - FUND 2471	173	173	0	(173)
ENDING FUND BALANCE - FUND 2530	1	0	0	0
ENDING FUND BALANCE - FUND 2550	0	0	0	0
ENDING FUND BALANCE - FUND 2560	252,117	265,623	207,393	(58,230)
ENDING FUND BALANCE - FUND 2596	828	828	1,578	750
ENDING FUND BALANCE - FUND 2600	1,079	1,080	1,080	0
ENDING FUND BALANCE - FUND 2630	282,725	168,450	262,414	93,964
ENDING FUND BALANCE - FUND 2640	2	0	0	0
ENDING FUND BALANCE - FUND 2671	39,702	39,560	39,703	143
ENDING FUND BALANCE - FUND 2672	1,298	1,242	1,226	(16)
ENDING FUND BALANCE - FUND 2673	(1)	0	0	0
ENDING FUND BALANCE - FUND 2675	0	0	0	0
ENDING FUND BALANCE - FUND 2800	1,887	1,738	1,888	150
ENDING FUND BALANCE - FUND 2823	0	0	2,048	2,048
ENDING FUND BALANCE - FUND 2851	159,750	159,749	573,259	413,510
ENDING FUND BALANCE - FUND 2852	0	0	0	0
ENDING FUND BALANCE - FUND 2890	0	0	0	0
ENDING FUND BALANCE - FUND 2910	0	0	0	0
ENDING FUND BALANCE - FUND 2920	2	0	0	0
ENDING FUND BALANCE - FUND 2925	0	0	0	0
ENDING FUND BALANCE - FUND 2930	401,739	419,299	366,259	(53,040)
ENDING FUND BALANCE - FUND 2970	55,409	6,058	11,544	5,486
ENDING FUND BALANCE - FUND 2980	20,077	16,741	20,076	3,335
ENDING FUND BALANCE - FUND 3010	0	0	0	0
ENDING FUND BALANCE - FUND 3111	0	0	0	0
ENDING FUND BALANCE - FUND 3130	0	0	0	0
ENDING FUND BALANCE - FUND 3140	127,836	128,516	130,836	2,320
ENDING FUND BALANCE - FUND 3690	1	0	0	0
ENDING FUND BALANCE - FUND 3960	1,828,839	1,904,211	1,917,257	13,046
ENDING FUND BALANCE - FUND 4010	48,975	48,975	0	(48,975)
ENDING FUND BALANCE - FUND 4180	0	0	1	1
ENDING FUND BALANCE - FUND 4660	51,092	16,282	1,014	(15,268)
ENDING FUND BALANCE - FUND 4930	520,629	293,629	643,235	349,606
ENDING FUND BALANCE - FUND 4960	123,444	64,943	64,943	0

BUDGET REPORT FOR MUSKEGON COUNTY

	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 PROJECTED ACTIVITY	VARIANCE INCREASE/ (DECREASE)
ENDING FUND BALANCE - FUND 5500	2,726,017	2,624,368	2,512,854	(111,514)
ENDING FUND BALANCE - FUND 5711	511,892	490,973	502,163	11,190
ENDING FUND BALANCE - FUND 5810	28,240,800	40,680,144	27,884,287	(12,795,857)
ENDING FUND BALANCE - FUND 5812	0	0	0	0
ENDING FUND BALANCE - FUND 5880	5,646,321	5,076,669	4,855,116	(221,553)
ENDING FUND BALANCE - FUND 5890	244,318	241,087	234,847	(6,240)
ENDING FUND BALANCE - FUND 6330	24,750	24,750	24,750	0
ENDING FUND BALANCE - FUND 6340	(2)	0	0	0
ENDING FUND BALANCE - FUND 6345	49,515	39,503	43,163	3,660
ENDING FUND BALANCE - FUND 6350	(45,283)	43,697	43,878	181
ENDING FUND BALANCE - FUND 6355	22,720	22,718	0	(22,718)
ENDING FUND BALANCE - FUND 6690	0	0	0	0
ENDING FUND BALANCE - FUND 6770	903,565	264,671	755,397	490,726
ENDING FUND BALANCE - FUND 8410	15,551	14,767	14,319	(448)
ENDING FUND BALANCE - FUND 8411	1	0	0	0
ENDING FUND BALANCE - FUND 8412	0	0	0	0
ENDING FUND BALANCE - FUND 8711	0	0	0	0
ENDING FUND BALANCE - FUND 8718	0	0	0	0
ENDING FUND BALANCE - FUND 8841	0	0	0	0
ENDING FUND BALANCE - FUND 8845	0	0	0	0
SUBTOTAL - FUND BALANCE DETAIL	43,939,071	51,168,444	52,795,358	1,626,914
ENDING FUND BALANCE - FUND 2295	1,927,852	2,069,867	1,901,167	(168,700)
ENDING FUND BALANCE - FUND 2300	61,765	(246,507)	(108,518)	137,989
SUBTOTAL - ACCOMMODATIONS TAX	1,989,617	1,823,360	1,792,649	(30,711) 2)
ENDING FUND BALANCE - FUND 4150	7,016,397	6,951,014	7,157,038	206,024
ENDING FUND BALANCE - FUND 5910	2,404,957	2,705,946	2,440,155	(265,791)
SUBTOTAL - WATER SYSTEM	9,421,354	9,656,960	9,597,193	(59,767) 2)
ENDING FUND BALANCE - FUND 5710	6,776,283	5,991,339	(9,266,624)	(15,257,963)
ENDING FUND BALANCE - FUND 5712	(40)	(40)	16,584,678	16,584,718
SUBTOTAL - SOLID WASTE	6,776,243	5,991,299	7,318,054	1,326,755 2)
ENDING FUND BALANCE - FUND 4911	770,958	770,958	770,958	0
ENDING FUND BALANCE - FUND 5920	53,894,529	51,264,943	57,364,388	6,099,445
ENDING FUND BALANCE - FUND 5921	6,799,424	6,799,424	6,799,424	0
ENDING FUND BALANCE - FUND 5935	(2,070,766)	(1,162,250)	(1,173,432)	(11,182)
ENDING FUND BALANCE - FUND 5937	6,627,567	7,010,681	7,160,681	150,000
ENDING FUND BALANCE - FUND 5938	6,358,507	6,637,162	6,674,069	36,907
ENDING FUND BALANCE - FUND 5939	(345,151)	(396,813)	(397,625)	(812)
ENDING FUND BALANCE - FUND 5940	(289,127)	(320,248)	(320,811)	(563)
ENDING FUND BALANCE - FUND 5941	1,611,615	1,787,481	1,777,356	(10,125)
ENDING FUND BALANCE - FUND 5942	4,482,617	4,930,018	4,930,018	0
ENDING FUND BALANCE - FUND 5943	(418,499)	(516,116)	(517,554)	(1,438)
ENDING FUND BALANCE - FUND 5944	(89,575)	(89,575)	(89,575)	0
ENDING FUND BALANCE - FUND 5945	748,767	748,767	748,767	0
SUBTOTAL - RESOURCE RECOVERY CENTER	78,080,866	77,464,432	83,726,664	6,262,232 2)
ENDING FUND BALANCE - FUND 5100	82,604	111,641	129,512	17,871
ENDING FUND BALANCE - FUND 5110	4,779,416	4,798,413	5,094,195	295,782
ENDING FUND BALANCE - FUND 5160	545,817	(573,926)	630,066	1,203,992
ENDING FUND BALANCE - FUND 5161	644,690	1,781,570	1,332,412	(449,158)
ENDING FUND BALANCE - FUND 5162	63	(94,243)	149,062	243,305
SUBTOTAL - TAX FUNDS	6,052,590	6,023,455	7,335,247	1,311,792 2)
ENDING FUND BALANCE - FUND 6660	4,150,101	4,154,884	4,426,322	271,438
ENDING FUND BALANCE - FUND 6680	(236,383)	(546,131)	(329,752)	216,379
SUBTOTAL - EQUIPMENT REVOLVING	3,913,718	3,608,753	4,096,570	487,817 2)
ENDING FUND BALANCE - ALL FUNDS	150,173,459	155,736,703	166,661,735	10,925,032

1) - This negative reserve balance is offset by deferred revenue.
 2) - These funds are combined in the Annual Comprehensive Financial Report.

FY2023 BUDGET - REQUEST FOR FUNDING TRANSFER

Department	Position	Present Funding	Requested Funding	Recommendation
Family Court	Q35304 Family Court Specialist FT	2150-0142 100%	2150-0142 50% 2155-0293 50%	yes - effective 07/03/2023
	X37002 Family Counselor FT	2150-0142 100%	2150-0142 50% 2150-0166 50%	yes - effective 10/01/2022
	X41503 FOC Enforcement Attorney FT	2150-0142 100%	2150-0142 50% 2155-0293 50%	yes - effective 02/13/2023
	X83204 Senior Accountant FT	1010-0131 25% 2150-0142 75%	1010-0131 15% 1172-1375 20% 2150-0142 65%	yes - effective 07/03/2023