

**MUSKEGON COUNTY
FY2025
BUDGET AMENDMENTS**

- 1. The Circuit Court department (1010-0131) FY2025 proposed expenditure budget includes an estimate for attorney appeal fees in the amount of \$110,000 with a corresponding 50% reimbursement revenue budget of \$55,000. Information received subsequent to the production of the FY2025 proposed budget from the Michigan State Appellate Defender Office indicates that the actual attorney rates are expected to be less than what was included in the proposed budget. Therefore, reduce the attorney appeal fees expenditure line item by \$19,000 and reduce the reimbursement revenue by 50% of this expenditure decrease, or \$9,500.**
- 2. Increase the Child Care Fund (2920) FY2025 proposed revenue and expenditure budget by \$55,726 to incorporate the estimated cost of retention bonuses for Juvenile Transition Center staff. There is a provision for these retention bonuses included in the recently ratified union contract to make these lump sum payments in an effort to retain employees, and is contingent upon staffing levels and feasibility of payments. This will increase the General Fund contribution to the Child Care fund budget by \$16,160.**
- 3. Increase the Equipment Revolving fund (6660) FY2025 proposed revenue budget by \$100,000 to include an estimate for interest earnings not included in the original FY2025 proposed budget.**
- 4. Increase the Equipment Revolving fund (6660) FY2025 proposed expenditure budget by \$23,000 and revenue budget by \$1,720 to include the financial statement impact of the recommended HealthWest Halmond Center east wing restroom repair and parking lot repair and maintenance projects. Further, adjust the FY2025 Procurement / Capital Improvement Recommendations by Funding Source summary for these projects to reflect the funding source to be the Equipment Revolving fund. The projects are proposed to be funded by the HealthWest equipment reserve that is included in the Equipment Revolving fund.**
- 5. Add to the FY2025 recommended labor distribution changes summary list various Public Health positions as requested by the Public Health department subsequent to the production of the FY2025 proposed budget. These labor distribution changes are already reflected in the FY2025 proposed Public Health budget, therefore no additional changes are needed.**
- 6. Adjust the FY2025 Procurement / Capital Improvement Recommendation 5-year plan and FY2025 Procurement / Capital Improvement Recommendations by Funding Source summary to incorporate updated projected current and future year costs associated with the budgeting software that is included in the FY2025 proposed budget.**

7. **Adjust the Equalization (1010-0225) FY2025 proposed revenue and expenditure budget in anticipation of board approval of the property assessment reappraisal agreement between the County of Muskegon and the City of Muskegon Heights which would be effective on or around November 1, 2024. This agreement covers the period November 2024 – September 2027. It is anticipated that this project will be completed in FY2025 or FY2026. Therefore, increase the FY2025 proposed revenue budget by \$107,075 and the FY2025 proposed expenditure by \$105,973 in anticipation that one-half of the work associated with this agreement would be completed in FY2025, and the remainder to be completed in FY2026 and FY2027.**
8. **Adjust the proposed transfer to the General Fund from the Delinquent Tax Revolving fund (5162), increasing it by \$5,558 from \$1,321,033 to \$1,326,591 as part of the final balance of the General Fund FY2025 proposed budget.**
9. **All changes in the above amendments result in the General Fund (1010) proposed revenues budget increasing by **\$103,133** from \$65,173,388 to **\$65,276,521** and expenditures budget increasing by **\$103,133** from \$66,962,872 to **\$67,066,005**. The amended All Funds proposed revenues budgets are increasing by **\$260,579** from \$353,695,708 to **\$353,956,287** and the All Funds proposed expenditures budgets are increasing by **\$187,417** from \$335,766,848 to **\$335,954,265**.**