

**COUNTY OF MUSKEGON**  
**GENERAL APPROPRIATIONS ACT IMPLEMENTING**  
**THE COUNTY OF MUSKEGON'S FY2026 OPERATING BUDGET**

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended (the "Act"), requires a general appropriations act be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Muskegon for the fiscal year ending September 30, 2026 (FY2026); and

WHEREAS, the County Board of Commissioners intends for this General Appropriations Act to be in compliance with the Act; and

WHEREAS, the Muskegon County Board of Commissioners has carefully examined the anticipated financial circumstances of Muskegon County for FY2026, including estimated expenditures, estimated revenues, and the estimated state taxable valuation of property located within Muskegon County and determined that an anticipated total Muskegon County operating millage of 5.5069 mills to be levied on July 1, 2026 will be necessary for the sound management and operation of the County of Muskegon in FY2026; and

WHEREAS, in compliance with the Act and MCL 211.34d ("Headlee"), the rate of increase for Muskegon County taxable valuations does not exceed the established rate of inflation for the same time period as determined by the State of Michigan and Muskegon County will have the complete authority to establish within its present authorized millage rate a maximum of 5.5069 mills to be levied on July 1, 2026 for Muskegon County FY2026 general operations; and

WHEREAS, in compliance with the Act and MCL 211.34d ("Headlee"), the Muskegon County Board of Commissioners are authorized to levy on December 1, 2025, 0.3110 mills for Lakeshore Museum Center FY2026 operations; to levy on December 1, 2025, 0.0724 mills for Veterans Affairs FY2026 operations; to levy on December 1, 2025, 0.2897 mills for Central Dispatch FY2026 operations; and to levy on December 1, 2025 0.4830 mills for PA 39 of 1976 (Activities and Services for Older Person Act) FY2026 operations; all such levies within present authorized millage rates; and

WHEREAS, the County Board of Commissioners, has duly deliberated, held a budget public hearing on September 9, 2025 pursuant to the Act, and Act 43 of 1963, as amended (Budget Hearings of Local Governments) and reviewed the proposed budget totaling \$350,014,640; and

WHEREAS, the County Board of Commissioners has duly deliberated and reviewed various amendments to the proposed budget, with the proposed budget including attached amendments totaling \$349,976,743 and this General Appropriations Act is prepared on the basis of said amended budget; and

WHEREAS, the General Fund, as well as all funds, have sufficient revenues and fund balance to meet their expenditure needs.

NOW, THEREFORE, BE IT RESOLVED, that the total revenues estimated to be available for appropriations in the general fund (1010) of the County of Muskegon for the fiscal year ending September 30, 2026, is as follows:

| <b>REVENUES</b>                                  |              |
|--|--------------|
| Property Taxes                                   | \$37,363,864 |
| Other Taxes                                      | 3,068,224    |
| Licenses and Permits                             | 222,397      |
| Federal Source revenue                           | 218,063      |
| State Source revenue                             | 8,066,048    |
| Charges for Services                             | 9,226,860    |
| Contributions from Private Sources – DTE Program | 4,000,000    |
| Fines and Forfeitures                            | 402,131      |
| Rentals  | 120,070      |
| Investment Income                                | 231,200      |
| Other Revenues                                   | 2,987,476    |
| Total Revenue                                    | 65,906,333   |
|  |              |
| <b>TRANSFERS IN</b>                              |              |
| from Opioid Settlement Fund                      | 184,905      |
| from Veterans Affairs Fund                       | 10,000       |
| from Deeds Automation Fund                       | 20,000       |
| from Delinquent Tax Fund                         | 2,513,409    |
| from Tax Forfeiture Fund                         | 1,305,288    |
| Total Revenue & Other Financing Sources          | 4,033,602    |
|  |              |
| Planned fund balance use                         | 2,981,346    |
|  |              |
| Total available to appropriate                   | 72,921,281   |

BE IT FURTHER RESOLVED, that \$72,921,281 of the total available to appropriate in the General Fund (1010) is hereby appropriated in the amounts and for the purposes set below:

| <b>EXPENDITURES</b>                   |                  |                                   |                  |
|---------------------------------------|------------------|-----------------------------------|------------------|
| <b>Legislative:</b>                   |                  | <b>Public Safety:</b>             |                  |
| 0101 Board of Commissioners           | <u>\$442,454</u> | 0252 Transfers                    | 485,878          |
| Legislative subtotal                  | 442,454          | 0266 Sheriff Bldg Security        | 428,833          |
|                                       |                  | 0270 County Jail Bldg 2015        | 845,288          |
| <b>Judicial:</b>                      |                  | 0301 Sheriff Operations           | 5,865,685        |
| 0131 Circuit Court                    | 2,604,504        | 0305 Sheriff Administration       | 708,578          |
| 0132 Circuit Court Collections        | 152,535          | 0306 Emergency Response Team      | 0                |
| 0133 Circuit Court Restitutions       | 749,000          | 0320 Officer Training Act 302     | 17,000           |
| 0136 District Court                   | 5,370,948        | 0324 MCOLES CPE Training PA 1     | 42,278           |
| 0138 District Court Collections       | 282,531          | 0350 Correction Officer Training  | 132,306          |
| 0139 District Court Restitutions      | 1,070,000        | 0351 Sheriff Jail                 | 11,343,308       |
| 0145 Jury Commission                  | 172,346          | 0355 Courtroom Security           | 1,600,182        |
| 0148 Probate Court                    | 1,310,914        | 0421 Animal Control               | <u>370,570</u>   |
| 0151 State Probation                  | 61,811           | Public Safety subtotal            | 21,839,906       |
| 0216 Circuit Court Records            | 996,037          |                                   |                  |
| 0229 Prosecutor                       | 3,067,321        | <b>Public Works:</b>              |                  |
| 0292 Law Library                      | <u>6,450</u>     | 0275 Water Resources Commissioner | <u>818,261</u>   |
| Judicial subtotal                     | 15,844,397       | Public Works subtotal             | 818,261          |
|                                       |                  |                                   |                  |
| <b>General Government:</b>            |                  | <b>Health:</b>                    |                  |
| 0052 Brookhaven Plant O&M             | 14,448           | 0244 Health Dept Building         | 47,203           |
| 0171 Administration                   | 1,074,170        | 0272 Vector Control Building      | <u>548</u>       |
| 0191 Elections                        | 589,393          | Health subtotal                   | 47,751           |
| 0201 Accounting                       | 1,439,758        |                                   |                  |
| 0210 Corporate Counsel                | 180,000          | <b>Culture and Recreation:</b>    |                  |
| 0215 County Clerk                     | 546,744          | 0758 Fairgrounds Trg Center       | <u>69,378</u>    |
| 0217 Juror Showcase                   | 50,000           | Culture and Recreation subtotal   | 69,378           |
| 0225 Equalization                     | 3,002,578        |                                   |                  |
| 0226 Human Resources                  | 450,427          | <b>Debt Service:</b>              |                  |
| 0240 Marquette Campus                 | 47,606           | 9201 Judgment Bonds               | <u>430,300</u>   |
| 0241 Johnny O. Harris Bldg            | 7,712            | Debt Service subtotal             | 430,300          |
| 0242 Training Center Bldg             | 28,718           |                                   |                  |
| 0243 Treas/Equalization/RegDeeds Bldg | 76,191           | <b>Welfare:</b>                   |                  |
| 0248 Stark Hall Bldg                  | 22,631           | 0175 Residential Energy Program   | <u>3,769,783</u> |
| 0253 Treasurer                        | 497,292          | Welfare subtotal                  | 3,769,783        |

|  |                |                                       |                      |
|--|----------------|---------------------------------------|----------------------|
| <b>General Government (continued):</b> |                |                                       |                      |
| 0260 Shady Grove Cemetery              | 3,486          | Total Expenditures                    | \$58,200,394         |
| 0265 Michael E. Kobza HOJ              | 1,974,902      |                                       |                      |
| 0268 Oak Ave. Bldg                     | 162,181        | <b>Transfers Out:</b>                 |                      |
| 0271 County Jail Bldg - Old            | 142,008        | To Child Care Fund                    | 3,418,259            |
| 0650 State Institutions                | 300,000        | To MCBA Jail/JTC Debt Service         | 2,663,817            |
| 0941 Miscellaneous Contingency         | 2,719,142      | To Public Health                      | 1,774,392            |
| 2320 DHHS Legal Representation Grnt    | <u>522,050</u> | To Family Court                       | 1,825,696            |
| General Government subtotal            | 13,851,437     | To Indigent Defense                   | 1,714,717            |
|  |                | To Other Funds                        | <u>3,324,006</u>     |
| <b>Economic Development:</b>           |                | Total Transfers Out                   | 14,720,887           |
| 0236 Register of Deeds                 | 886,727        |                                       |                      |
| 7280 Economic Development              | <u>200,000</u> | <b>Total Appropriated</b>             | \$72,921,281         |
| Economic Development subtotal          | 1,086,727      |                                       |                      |
|  |                | Excess Appropriations over Revenues   | <b>(\$2,981,346)</b> |
|  |                |                                       |                      |
|  |                | Assigned: Juror Showcause             | \$50,000             |
|  |                | Assigned: Judgement Settlement        | 236,304              |
|  |                | Assigned: Budget Shortfall Reserve    | 550,717              |
|  |                | Assigned: Sheriff MCOLES PA1 Training | 42,278               |
|  |                | Department Surplus                    | 1,712,752            |
|  |                | Unassigned Fund Balance               | <u>389,295</u>       |
|  |                | Fund Balance Use                      | \$2,981,346          |

BE IT FURTHER RESOLVED, that the foregoing annual appropriations will be used where budgeted to support the total general operating budgeted activities along with all other federal, state, local, private, and user revenues; and

BE IT FURTHER RESOLVED, that the County Board of Commissioners, because of changing economic conditions, reserves the right to re-appropriate these monies as future circumstances may dictate; and

BE IT FURTHER RESOLVED, that financial management is authorized to make budget transfers within General Fund functions, which is the designated level of budgetary control; and

BE IT FURTHER RESOLVED, that the chief administrative officer be authorized to execute transfers between department budgets, at the level of appropriation within the General Appropriations Act, not to exceed 25% of the department budget or \$25,000, whichever is less; and

BE IT FURTHER RESOLVED, that this General Appropriations Act be fully spread upon the official minutes of this commission; and

BE IT FURTHER RESOLVED, that all persons responsible for the administration of this budget be duly advised of the contents of the Act and their respective appropriations and responsibilities for the administration of same; and

BE IT FURTHER RESOLVED, that Lakeshore Museum Center monies be appropriated on an annual basis in an amount of \$2,482,365 for museum and historic site operations and capital outlay; and

BE IT FURTHER RESOLVED, that Muskegon County Central Dispatch monies be appropriated on an annual basis in an amount of \$8,758,126 for Central Dispatch operations and capital outlay; and

BE IT FURTHER RESOLVED, that the FY2026 Capital Improvement Plan be adopted; and that the projects requiring federal and state grants are strictly contingent upon receipt of those grants, and that the County is authorized to solicit as it relates to the improvements contained in the approved Capital Improvement Plan with further approval of the County Board of Commissioners as necessary for award; and

BE IT FURTHER RESOLVED, that all changes addressed in the Proposed Budget Summary be instituted with the adoption of this budget unless specific changes are attached to this document; and

BE IT FURTHER RESOLVED, that all other funds' revenue and expenditure budgets are approved as included as follows: