

CITY OF MUSKEGON

CITY COMMISSION WORKSESSION

June 8, 2026 @ 5:30 PM

**MUSKEGON CITY COMMISSION CHAMBERS
933 TERRACE STREET, MUSKEGON, MI 49440**

- CALL TO ORDER:**
- NEW BUSINESS:**
 - A. FY 2026-27 Budget - Discussion Manager's Office**
- PUBLIC COMMENT:**
- CLOSED SESSION:**
 - A. Attorney/Client Privileged Communication Manager's Office**
- ADJOURNMENT:**

AMERICAN DISABILITY ACT POLICY FOR ACCESS TO OPEN MEETINGS OF THE CITY OF MUSKEGON AND ANY OF ITS COMMITTEES OR SUBCOMMITTEES

To give comment on a live-streamed meeting the city will provide a call-in telephone number to the public to be able to call and give comment. For a public meeting that is not live-streamed, and which a citizen would like to watch and give comment, they must contact the City Clerk's Office with at least a two-business day notice. The participant will then receive a zoom link which will allow them to watch live and give comment. Contact information is below. For more details, please visit:

www.shorelinecity.com

The City of Muskegon will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities who want to attend the meeting with twenty-four (24) hours' notice to the City of Muskegon. Individuals with disabilities requiring auxiliary aids or services should contact the City of Muskegon by writing or by calling the following:

Ann Marie Meisch, MMC. City Clerk. 933 Terrace St. Muskegon, MI 49440. (231)724-6705.
clerk@shorelinecity.com



Agenda Item Review Form

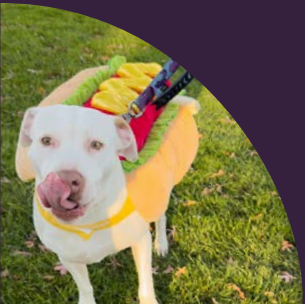
Muskegon City Commission

Commission Meeting Date: June 8, 2026	Title: FY 2026-27 Budget - Discussion															
Submitted by: Jonathan Seyferth, City Manager	Department: Manager's Office															
Brief Summary: This is a public hearing for the Fiscal Year 2026-27 budget which was presented to the Commission on May 12, 2026. We anticipate final budget adoption at the June 9, 2026 meeting																
Detailed Summary & Background:																
Goal/Action Item: 2027 Goal 4: Financial Infrastructure																
Is this a repeat item?: Explain what change has been made to justify bringing it back to Commission: Budget is presented several times in May and June each year.																
Amount Requested:	Budgeted Item: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 25%;">Yes</td> <td style="width: 25%;">No</td> <td style="width: 25%;">N/A</td> <td style="width: 25%;">X</td> </tr> </table>	Yes	No	N/A	X											
Yes	No	N/A	X													
Fund(s) or Account(s):	Budget Amendment Needed: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 25%;">Yes</td> <td style="width: 25%;">No</td> <td style="width: 25%;">N/A</td> <td style="width: 25%;">X</td> </tr> </table>	Yes	No	N/A	X											
Yes	No	N/A	X													
Recommended Motion: Motion to close the public hearing.																
Approvals: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Immediate Division Head</td> <td style="width: 10%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td>Information Technology</td> <td></td> <td></td> </tr> <tr> <td>Other Division Heads</td> <td></td> <td></td> </tr> <tr> <td>Communication</td> <td></td> <td></td> </tr> <tr> <td>Legal Review</td> <td></td> <td></td> </tr> </table>	Immediate Division Head			Information Technology			Other Division Heads			Communication			Legal Review			<u>Name the Policy/Ordinance Followed:</u>
Immediate Division Head																
Information Technology																
Other Division Heads																
Communication																
Legal Review																



Draft Budget

FY 2026 - 2027





FY 2026-27 BUDGET MESSAGE

(DRAFT)

May 11, 2026

Honorable Mayor, Commissioners, and Members of the Muskegon Community,

Enclosed is the **DRAFT 2026-27 Budget** for the City of Muskegon. Our primary goal this year has been to focus on fiscal sustainability, as 2026-27 revenues are projected to be flat relative to the current fiscal year. There are a variety of factors at play, which will be discussed.

Due to flat revenues, there will be fewer capital investments and one-time projects in the General Fund. However, roads, water, sewer, and parks (federal ARPA funding) will continue as planned, as most of these dollars are outside the General Fund.

The limited capital investments in the general fund and public improvement fund will be driven by critical needs and federal and state-mandated deadlines/requirements. Two critical needs include replacing the roof at Central Fire Station as well as the Police Department's aging body-worn cameras. Federal and state mandates also include replacing election voting equipment and rebuilding the city's websites to be ADA-compliant.

From a staffing perspective, we will not see many changes from FY 2025-26. At the end of the 3rd Quarter of FY 2025-26, the city increased Fire Department staffing by three full-time firefighters. FY 2026-27 will be the first full year reflecting that staffing change. Please note that two-thirds of the costs of these new firefighters are offset by the federal Staffing for Adequate Fire and Emergency Response (SAFER) Grant, which will be in place for three years (through FY 2028-29). Another minor staffing change you'll see is the City's Human Resources Director being moved in-house. Currently, the city contracts with Muskegon County for all HR services. With the HR Director's move in-house, we'll use the county only for recruitment services. Because of cost changes, this will have a net neutral impact on the General Fund.

Another change you'll see in the FY 2026-27 budget is the establishment of a Housing Fund. This fund, held outside of the General Fund, will allow the City of Muskegon to continue addressing our housing shortage. Revenue into the fund will include capture from the City's scattered site brownfield program, as well as from the sale of city-built houses and other city properties. One of the goals of this fund is to move our housing projects out of the Public Improvement Fund which was used to acquire equipment and maintain buildings. The Housing Fund will also allow the city to remain at the forefront of meeting our community's housing challenges.

FY 2026-27 will be the last year to spend ARPA dollars across our parks system to enhance recreational opportunities. These funds come from a combination of previously allocated ARPA dollars (\$4.5M which must be spent by December 31, 2026) and prior investments approved by the City Commission. At the time of printing, nearly \$1.4M of the \$4.5M in dedicated ARPA funding has been spent. The balance of these funds is dedicated to ongoing park projects scheduled to be completed before the end of the calendar year.

This year, we again included historical information presented in graphic form to provide a quick snapshot of the City's budgetary history and illustrate the rationale behind certain budget assumptions for FY 2026-27. We also discussed possible budget scenarios in the future (page 18).

Although this Budget Message comes from Finance Director Kenneth Grant and City Manager Jonathan Seyferth, many team members contributed. Deputy Finance Director Jessica Rabe, (former) Financial Manager Hayden Nickell, City Treasurer Sarah Wilson, Deputy City Manager LeighAnn Mikesell, Income Tax Administrator Peggy Straley, DPW Superintendent Jacqui Emy, and Director Peter Wills were also instrumental in preparing the city's budget. All department and division heads work within their budgets to develop the best plan for the city. This is truly a team effort.

After initial budgets were requested, we asked the team to incorporate a 7% reduction in discretionary (non-staff) spending for FY2026-27. This represents the third year in a row where staff have responded as a team to make these types of reductions. Over that period, we've seen non-staff discretionary spending reduced by an average of 4.6% each of the last three years.

For clarification, this does not include personnel costs, so most departments' overall budgets are not decreasing. To help keep up with one-time projects, we expect to use about \$421,000 from fund reserves. Because of the hard work of staff in the previous two fiscal years, our fund balance stood at nearly 18% at the start of FY 2025-26. Utilization of the fund balance will bring that funding level down to about 16%, which is above the 13% required by City Commission policy. As a reminder, the fund balance percent is based on two factors: the previous year's revenues and the fund balance. Even if the fund balance remained the same, an increase in revenues would decrease the fund balance percentage. Please see page 13 for the fund balance formula.

REVENUES

Property and Income Taxes

The city's general property tax rate will again be subject to a Headlee Rollback. For the tax year 2025, the property tax rate was 9.3916 mills (our charter maximum millage rate is 10 mills). For 2026, our property tax rate will be rolled back to 9.0985. The proposed budget estimates \$8,008,000 in general property taxes (about a \$500,000 increase over last year).

The income tax rate will remain unchanged at 1% for residents and 0.5% for non-residents who work in the city. The projected income tax receipts for 2026-27 will continue to grow, and the

department is projected to collect \$14,000,000. This is about a \$500,000 increase over our projected end-of-FY 2025-26 level. This is a similar increase to the growth the city experienced between our previous two fiscal years.

Growth in both property tax and income tax is a direct result of increasing property values in the city, the good work of team members proactively working with community members to ensure taxes are properly filed, and increased investment in the city.

Other Major General Fund Revenue Notes

The proposed budget identifies \$45,521,144 in total General Fund Revenues. This represents flat overall revenue growth from FY 2025-26, when revenues are projected to end the year at \$45,515,476. (For historical comparisons of annual General Fund Revenue, please see page 17.)

This flat rate is due to various factors. This year, the state of Michigan changed its local government funding formula, and we anticipate a reduction in some state grant funds. Together, this will result in about a 5% reduction in state funding. It should be noted that with the change to the funding formula, we will eventually see an increase in road funding.

The city is also projecting a significant decrease in Marijuana Tax revenues of more than 11%. This is being led by decreasing sales and the anticipation of further consolidation in the recreational marijuana market as new tax structures come into place and neighboring states, most notably Ohio, now allow for recreational marijuana sales.

Staff is also anticipating that building permit revenues will be down, as many of the multi-year projects currently underway around the city already have permits in hand. So, although we'll continue to see significant construction activities around the city, the permit revenue will likely not reflect that activity, as those dollars have already been paid.

Last year, staff noted a significant change in Transfers-In, which was accounted for by using non-General Fund revenue from the City's Cemetery Perpetual Care Fund, managed by the Community Foundation and established in the early 2010s. Approximately \$400,000 was transferred to cover cemetery costs. Historically, the city had not taken a distribution to allow the Fund to accrue a larger balance. As we did last year, staff also recommends transferring additional funds to the foundation's core investment to achieve even higher annual returns in the future.

Lastly, FY 2025-26 marked the expiration of the 10-year lighting assessment implemented in the mid-2010s. This represented a reduction in revenues of about \$180,000.

So, despite healthy growth in both income and property taxes, other losses have tempered our overall growth going into this new Fiscal Year.

For ease of review, the staff has divided General Fund Revenues into several categories, as shown in Table 1 below. (Chart 1 on page 6 shows a pie chart breakdown of General Fund

Revenues.) FY 2025-26 changes are based on the amended budget as of March 31, 2025, not the FY 2025-26 budget adopted in June 2025.

Table 1 – General Fund Revenues, Category Breakdown

Revenue Category	Projected FY 2025-26 Revenues	Change from FY 2024-25*
Property Taxes	\$8,008,000	5.37%
Income Taxes	\$14,000,000	3.70%
Sanitation Tax	\$2,370,000	5.33%
Marijuana Taxes	\$600,000	(11.11%)
State Revenues	\$6,520,985	(5.15%)
Fees	\$3,797,253	(0.57%)
All Building Permits	\$1,636,000	(17.42%)
Beach Parking	\$1,300,000	0%
Public Safety Revenues	\$794,000	(1.00%)
Transfers In	\$464,303	(48.13%)
Other	\$3,713,411	(0.91%)
Indirect Costs Allocations	\$2,317,192	9.47%
Total	\$45,521,144	0%
Unspent Revenues	\$420,953	100%
Total Available	\$45,942,097	1.41%

*This change is based on amended budgets as of March 31, 2025

Many revenue categories are self-explanatory and only include one revenue source: property & income taxes, for example. Other categories include multiple similar revenue lines and may require additional explanation. For example, fees include any charges a resident or customer pays the city for a service. Fees include rental property registration, business licenses, tax collection fees, and stormwater fees (among others).

Revenues classified under “other” include special assessments, federal grants, and election reimbursement (this is not an exhaustive list).

Indirect Cost Allocations are funds paid to the General Fund by other city funds for services the General Fund provides, such as audit and administrative support.

Chart 1.A – General Fund Revenues, percentage breakdown

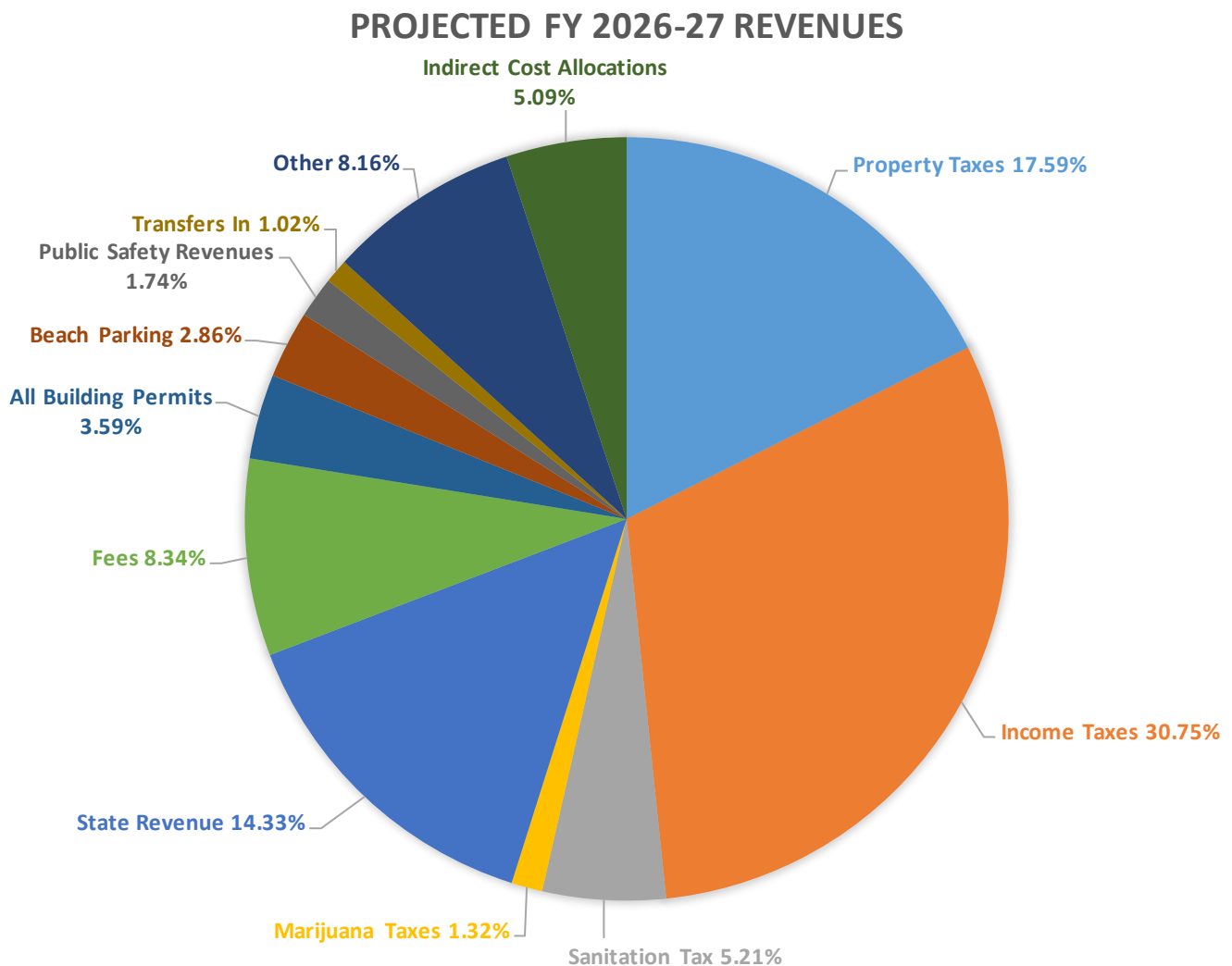
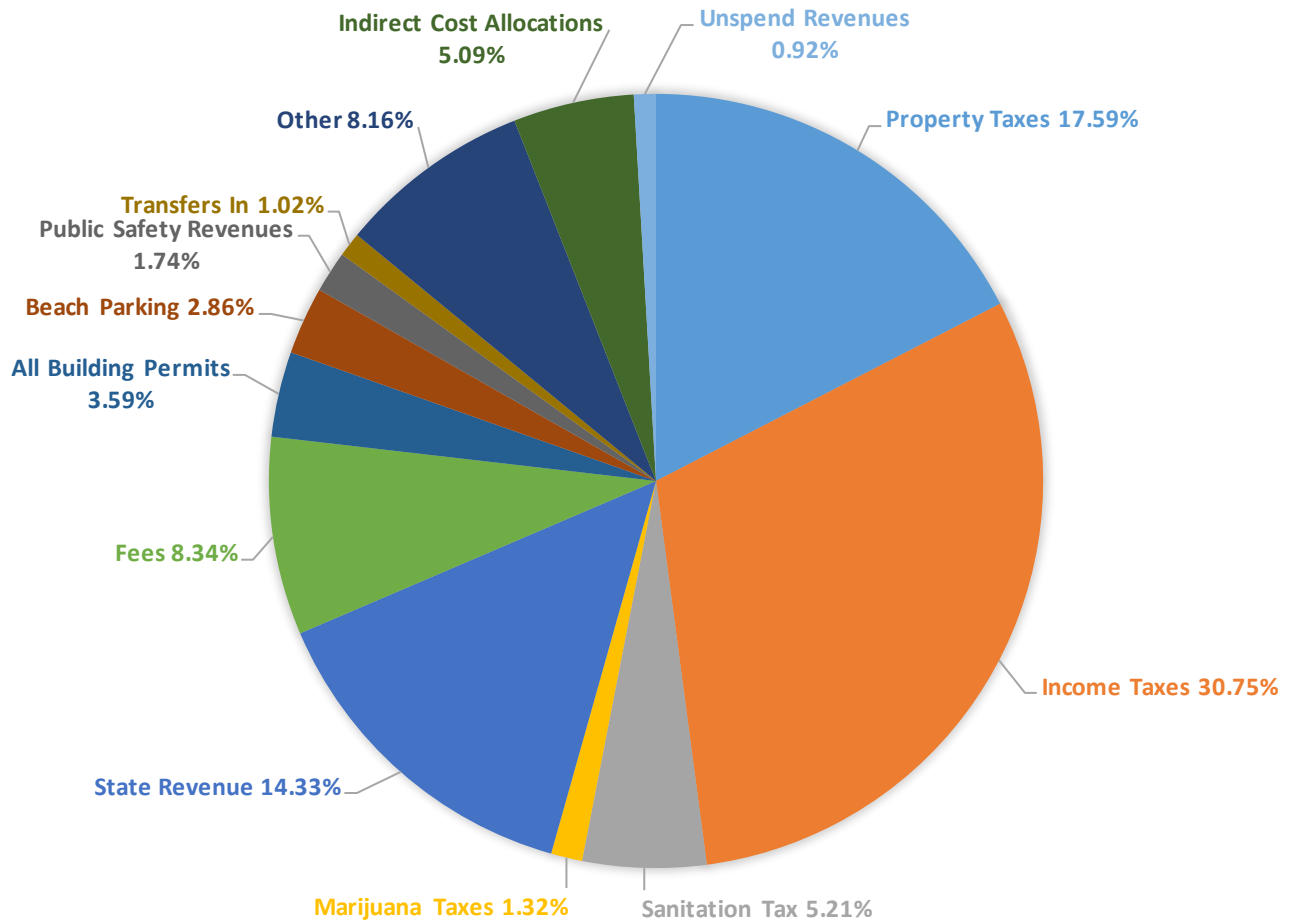


Chart 1.B – General Fund Revenues, percentage breakdown with Unspent Revenue

PROJECTED FY 2026-27 AVAILABLE FUNDS WITH UNSPENT REVENUE



EXPENSES

Major General Fund Expenses

The proposed budget identifies \$45,942,097 in General Fund expenses, many of which are personnel-related. The City of Muskegon is a service provider, and personnel-related expenses inherently dominate service provider costs. Personnel costs generally consist of employee salaries and benefits. The FY 2026-27 budget includes **\$34,106,812** in salary and benefit costs. Of those costs, **\$23,546,846** are directly accounted for in the General Fund, while the remainder are in the city’s other funds. Employee salaries and benefits comprise **51.3%** of the city’s proposed General Fund expenditures – this is a slight **decrease** of 1.2% over last fiscal year’s proposed budget. This decrease is due to a reduction in OPEB payments for the coming Fiscal Year (see pages 9-12).

The city also engages several contract service providers to provide a range of services to our community. More than **\$30 Million** is dedicated to contractual service providers across all our funds, with about **\$5.4 million** of those contracts coming in the General Fund. The city’s largest General Fund service providers include Muskegon County, SAFEbuilt Inspection Services, and Parmenter Law. Collectively, these agencies provide the city with human resources services, assessing services, building code permitting and enforcement services, and general legal counseling.

The review of the General Fund can also be understood based on functional categories, such as police, fire, parks, and administration.

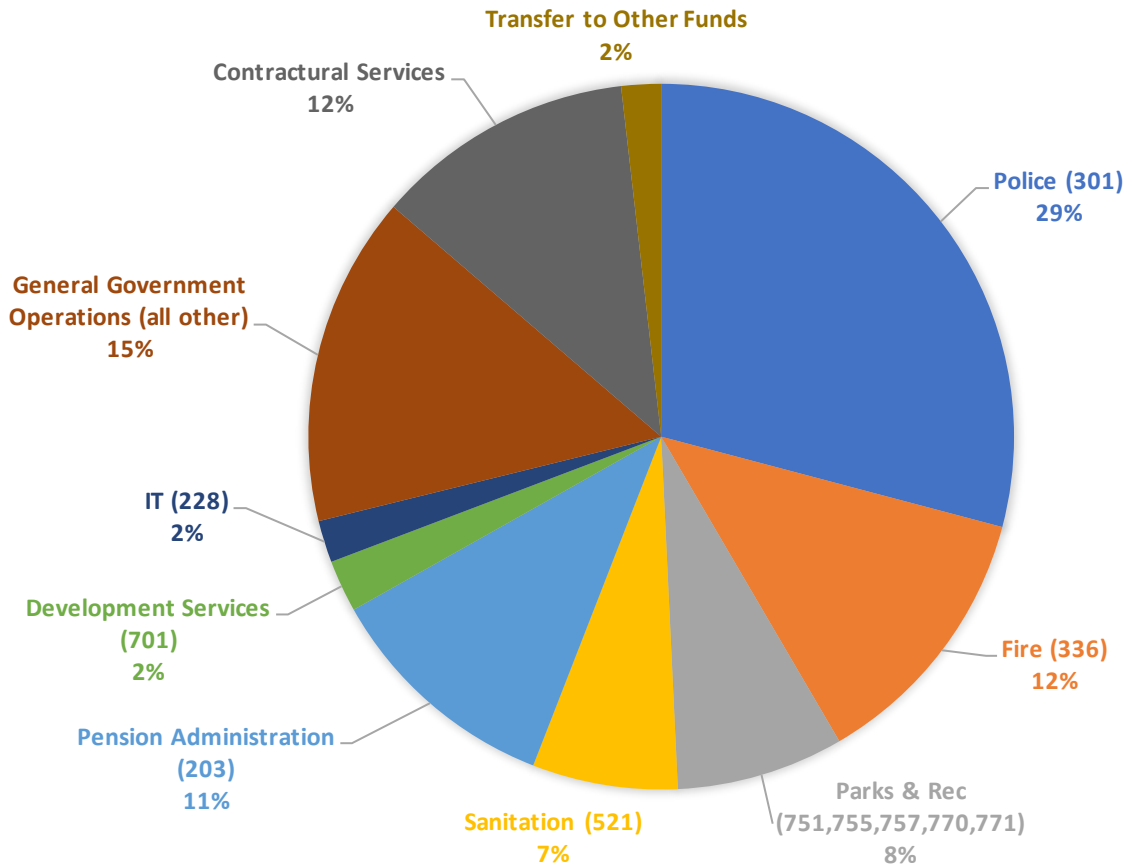
TABLE 2 – GENERAL FUND EXPENSES, CATEGORY BREAKDOWN

Expense Category (Dept.)	Projected FY 2026-27 Expenses	Change from FY 2025-26
Police (301)	\$ 13,379,813	(3.2%)
Fire (336)	\$ 5,720,987	2.9%
Parks & Rec (751, 755, 757, 770, & 771)	\$ 3,524,052	2.3%
Sanitation (521)	\$ 3,061,083	7.2%
Pension Admin (203)	\$ 5,020,925	11%
Development Services (701)	\$ 1,098,353	(3.4%)
Information Technology (228)	\$ 882,647	(4.7%)
Administration (all others)	\$ 12,419,081	3.2%
Transfer to Other Funds (999)	\$ 835,156	(17%)
Total	\$ 45,942,097	1.4%

From a structural standpoint, there are no major changes in expense categories between FY 2025-26 and FY 2026-27. Parks & Recreation is entering its fourth full fiscal year as a standalone department and will see a modest increase in overall General Fund spending; some of this is related to grant dollars at McGraft Park. The budget number reflected in the General Fund expenditures does not include APRA investment dollars, of which FY 2026-27 will be the last year to incur expenses. The City Commission committed the remaining balance of our ARPA dollars (\$4.5M) to park upgrades, which will be completed through this coming fiscal year. As a reminder, federal regulations require that all ARPA dollars be spent by December 31, 2026.

Chart 2 – General Fund Expenses, Percent Breakdown

PROJECTED FY 2026-27 EXPENSES



The three-digit code represents the department(s) that make up this total number

Note: in FY 2025-26's budget book, General Gov't Operations and Contractual services were combined; these two categories are now broken out for more transparency.

Pension and Other Post-Employment Benefits

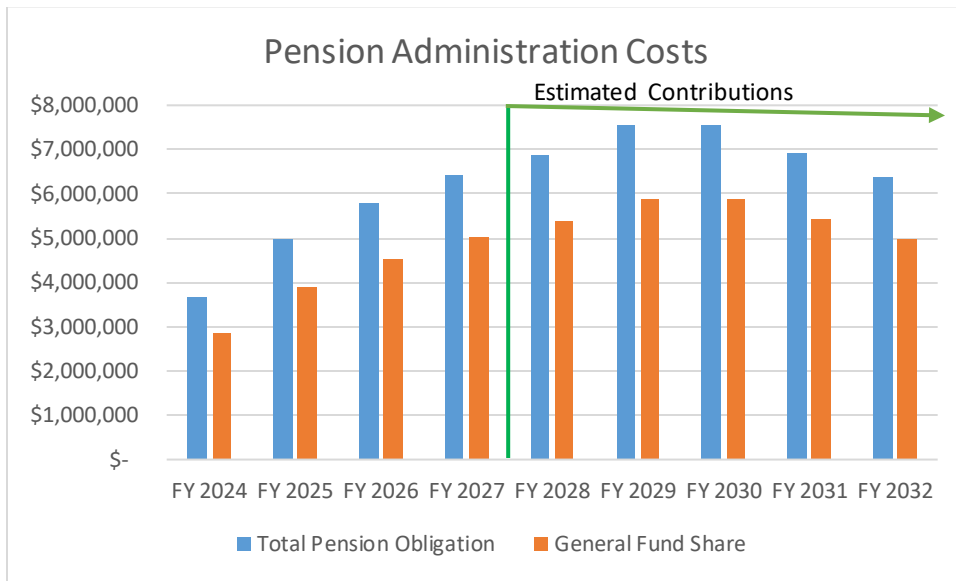
While employee wages are the most expensive portion of the General Fund's salary and benefit costs, employee fringe benefit costs are also significant. In particular, benefits for retired/former employees remain costly and continue to rise. For many years, city employees accrued retirement benefits - pensions, healthcare, and life insurance - which they could access after successfully separating from the city's employment. As those benefits accrued, the city's management used licensed actuarial accounting firms to annually determine the appropriate investment levels to fully fund those accrued employment benefits. Unfortunately, the actuarially determined cost estimates for these pension and healthcare benefits have proven to be understated in Muskegon and throughout much of Michigan – Muskegon is not alone in this situation. As such, contributions to pension and retiree healthcare funds have grown significantly over the past decade.

These costs will continue to increase for at least the next two fiscal years. The most recent projections from the Municipal Employees' Retirement System of Michigan (MERS)

show annual pension administration payments peaking in FY 2028-29 and declining slightly in Fiscal Year 2029-30. (This is only an estimate and could change.) It is worth noting that the city’s peak payment year was moved up by one year in its last MERS annual report – this is a good thing. Our 2025 MERS report will be issued in mid-summer 2026, and we’ll see if these projections hold true.

Chart 3 illustrates the actual (FY 2027 and prior) and estimated (FY 2028 and beyond) pension administration costs through the end of FY 2031-32, when contributions are estimated to continue to fall. Current pension liabilities are projected to increase 17.3% over the next two fiscal years. In the current fiscal year, these liabilities make up slightly more than 11% of the city’s General Fund budget. If the projections hold (using MERS' most optimistic numbers), pension administration costs will account for slightly more than 12% of the General Fund budget in FY 2028-29 – currently estimated as our peak pension contribution year.

Chart 3 – Estimated Pension Administration Costs



The significant growth in costs/contributions is specifically intended to make up for what appears to be many years of insufficient investment, as advised by the city’s pension actuary. Staff worked with MERS to smooth out our Defined Benefit costs over the next decade and reduce the extremely high costs expected in the next several years.

City staff have worked diligently over the past decade to reduce the long-term cost of retirement-related benefits. Our pension and retiree healthcare systems have been closed to new hires for many years. Additionally, management and labor groups have worked to reduce pension costs for active employees by implementing benefit changes that shrink actual pension payments to retired employees.

A positive note on retiree benefits: our 2025 audit shows that the retiree healthcare system (OPEB) is 117% funded (see page 99 of the [June 30, 2025, audit](#)). Our June 2025 audit indicates

that the city can stop OPEB (Other Post-Employment Benefits) payments going into FY 2026-27.

Chart 4 on page 12 shows how funding levels for our OPEB benefits have changed over the last several years and now sit well above 100%.

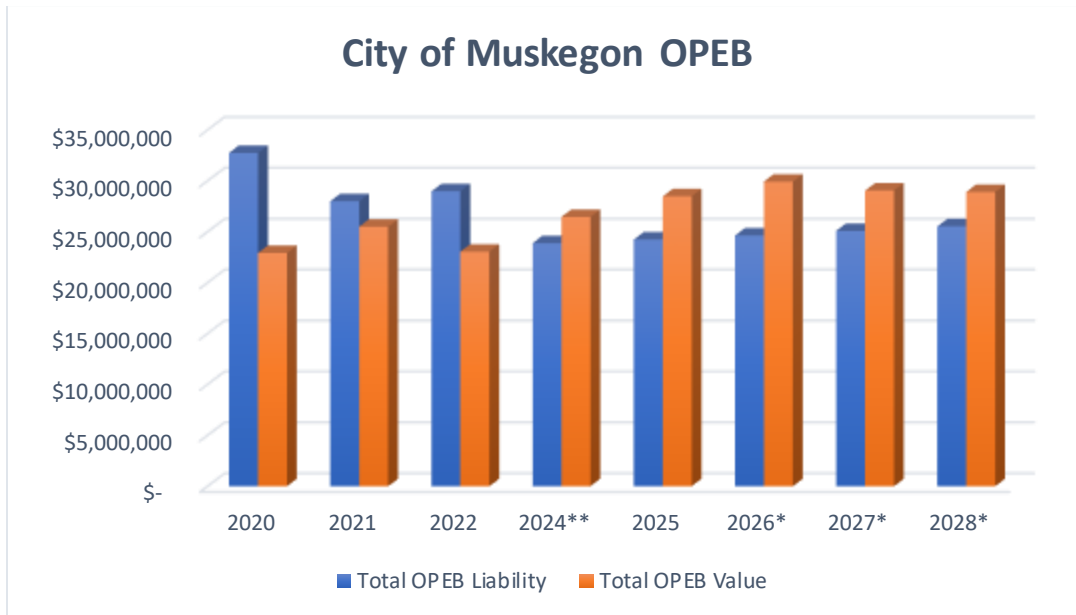
On June 30, 2025, OPEB funding stood at 117% funded. We project the fund will be approximately 120% funded by the end of FY 2025-26. This will allow the city to stop contributing to the fund for at least the next fiscal year, saving the general fund about \$1 million and another \$800,000 across other funds.

Even without making contributions in FY 2026-27, staff projects ending that fiscal year with a funding level of 115%. This is achieved through modest market growth of 4%. If market growth were around 6%, we'd end the fiscal year at around 118% funded.

For cash reference, our OPEB obligations are about \$25 million, and we should end the fiscal year with more than \$29 million in our OPEB account.

Staff will keep a close eye on this account and its funding level. We're planning to contribute to the OPEB fund again in FY 2027-28, though at a lower rate than before.

Chart 4 – Other Post-Employment Benefits (OPEB)



** 2024 represents an 18-month “plan year” to move the fund to align with our fiscal year

* Note projected funding levels

Fund Balance Projections

Staff has been cognizant of the city's fund balance policy while putting this budget together. The policy requires us to maintain a minimum fund balance of 13%. Historically, the fund balance usually sits around 20%.

Our fund balance percentage is calculated by dividing the unrestricted fund balance by the previous year's revenues (this is part of our audit and can be found on page 28 of the June 2025 Audit – linked above).

In our June 2025 Audit, the unassigned fund balance was \$7,080,481. Following our mid-year budget adjustments, this number is projected to be \$7,292,316 (our auditors will have to confirm this estimate). Using our previous year's revenue of \$40,793,281, our unrestricted fund balance is 17.88% for the current fiscal year (FY2025-26).

We are proposing to use \$421,000 of our fund balance this coming fiscal year. We're projecting to end FY 2026-27 with a fund balance of about 15.54%, meeting the City Commission's fund balance policy requirement.

I do want to note that even with utilizing monies from the fund balance this fiscal year, we are still projected to be ahead of where we were last fiscal year on the unassigned fund balance. At this time, five-year projections indicate the city will remain above the 13% threshold in each of the next five fiscal years and will be nearing 18% in FY 2030-31.

Fund Balance Formula

Unassigned Fund Balance/Previous Year Revenue = Unassigned Fund Balance Percent

$$\$6,871,363 / \$44,216,315 = 0.1554 (15.54\%)$$

Miscellaneous Budget Notes

- Each of the city's Brownfield Tax Capture areas are performing as expected. The scattered-site housing brownfield continues to exceed expectations, which is why we're excited to roll out the Housing Fund this fiscal year.
- Major and Local Street Funds plan to construct several large-scale projects, including the reconstruction of Lakeshore Dr., & lower W. Western Ave. Other projects include the mill and resurfacing of Western Avenue from 4th Street to Terrace.
- The Downtown Development Authority has been performing as expected this fiscal year. This coming year, the DDA will continue to be fully responsible for all expenses formerly handled by the now-disbanded Downtown BID (Business Improvement District); this includes landscaping and snow removal in the Downtown. Downtown Landscaping is contracted to

Barry’s Greenhouse of North Muskegon. This year will also be the third year for the DDA to cover the costs of seasonal DPW workers picking up downtown trash and general maintenance.

The city is also anticipating additional development in the core downtown in Fiscal Year 2026-27, with the second phase of Lakeview Lofts now underway, as well as The Shaw Development and developments in the Third Street corridor – including housing and office space expansions.

Spring 2026 also brought the groundbreaking of a new downtown hotel, the Element by Marriott. These new activities will have an additional positive impact on the DDA’s tax capture in future years.

- The Marina and Launch Ramp Fund will continue to operate at approximately half capacity after losing the center tee-dock at Hartshorn Marina. All available slips will be filled; however, the loss of approximately 50 slips will keep the marina operating at a loss.
- The Water Fund saw significant improvement in its net position and unrestricted fund balance. Staff is excited to note that as of June 2025, the fund moved into a positive unrestricted fund balance for the first time in several years (see page 42 of the [June 30, 2025, audit](#)). We expect the trend to continue this fiscal year and into FY 2026-27. The goal is to build up a 6-month operating surplus.

The city continues to make capital investments needed to keep pace with the State of Michigan and the EPA-mandated lead service line replacement. Additionally, the state’s revolving loan fund forgives portions of the investments made by cities using the program.

Staff has recommended another water rate increase for FY 2026-27. We know this can be a burden to residents, and we don’t take this recommendation lightly. However, we must meet our long-term objective of building a fund balance equivalent to six months of operating expenses (or about \$6.5 million). It will likely take 4 or 5 more years to reach this level in the fund balance. City staff will closely monitor our water fund’s unrestricted position and are hopeful that any further rate adjustments needed will be more modest than in the last three fiscal years.

Table 3 – Water Fund
Revenues and Expenses

FY 2026-27 Revenues	\$23,745,166
FY 2026-27 Expenses	\$23,170,738
FY 2026-27 Balance	\$574,428

- The Sewer Fund is structurally sound, and it is projected to continue carrying a positive net position and an appropriate fund balance going into the next fiscal year. (Please visit p. 42 of the 2025 audit, linked above, for more information on the state of the sewer fund.)

Table 4 – Sewer Fund Revenues and Expenses

FY 2026-27 Revenues	\$10,715,412
FY 2026-27 Expenses	\$11,982,970
FY 2026-27 Balance	(\$1,267,558)

The sewer fund should maintain a minimum fund balance of \$5 million. We're projected to be at that level while funding needed infrastructure projects.

- The Equipment Fund is an internal service fund that owns/maintains most of the city's equipment (cars, trucks, machinery, etc.). The fund will expend \$2,150,000 in capital purchases in FY 2026-27.

- The Public Improvement Fund will continue functioning as the city's capital projects fund. The fund sits outside the General Fund and cannot be used for staffing or general fund programming purposes. Staff plans to expend \$523,000 on various capital improvements, including park improvements, a new metal roof at the Central Fire Station (which is also home to Central Dispatch and the main IT hub for most municipalities in the County), as well as replacement body worn cameras for the Police Department.

Table 5 – Public Improvement Fund Expenses

Item	Cost
Central Fire Station Roof	\$210,000
Body Worn Cameras – PD	\$163,000
Parks Investments	\$150,000
Total	\$523,000

CITY COMMISSION PRIORITIES:

Parks & Recreation

Table 6 – Total Parks & Rec Expenditures Across All Funds

Fund	Department	FY 2025-26 Allocation	Change
General	Recreation (depts. 751 & 755)	\$430,005	
General	McGraft Park	\$144,431	
General	Park Maintenance	\$2,952,223	
General	Forestry	\$49,352	
General Fund Dollars to Parks & Rec		\$3,576,011	6.69%
Federal Grants	ARPA	\$1,385,182	
Public Improvement	Capital Projects	\$150,000	
Grants & Non-General Fund Dollars		\$1,535,182	
Total dollars allocated to Parks & Rec		\$5,111,193	(1.7%)

Investments in city parks continues to be a priority of the City Commission. These investments include reconstructing the ramp access at Kruse Park, installing an ADA accessible fishing area and rehabbing the bathroom at Hartshom Launch Ramp and Park.

The Parks &

Recreation team have worked closely with our partners at Muskegon Public Schools and the Boys and Girls Club to expand summer sports clubs/camps programs to complement what our partner organizations around the community are already doing. This coming summer, that includes offering an evening summer program at Hackley Middle School.

HISTORICAL REVENUE INFORMATION

Over the last decade, the City of Muskegon has seen a significant increase in General Fund revenues from just under \$25 million in FY 2014-15 to more than \$44 million in FY 2024-25 (our most recently audited numbers). This is an average annual increase of 5.5%. However, two years (FY 2021 & FY 2023) were far above average, with double-digit gains, and FY 2019 had 0.06% growth. After removing these high and low numbers, the average annual increase is closer to 4%. Please note that this FY will be closer to 2019 in terms of revenue growth.

Although our historic revenue growth figures are impressive, they look different when adjusted for inflation. Our FY 2024-25 revenue of \$44,216,315 equals \$32,552,403 in 2015 dollars, \$11.6 million less, and represents a growth of about \$7.7 million over those 10 years (when adjusted for inflation).

Staff highlights this information to temper expectations about what can be done with this additional revenue. We are moving in the right direction and are in a much better situation than many other communities. But when everything is considered, the City of Muskegon still has tight budgets and may not be as flexible as it might seem at first blush. Changes in the market, revenue fluctuations, and other unpredictable factors all point to continued reasons to be prudent in how funds are accounted for year to year.

Charts 4 and 5 below show the difference in growth curves between actual and constant dollars. Constant dollars are adjusted for inflation to reflect the true buying power of money over time, allowing for year-to-year comparisons.

Chart 4 – General Fund Revenues

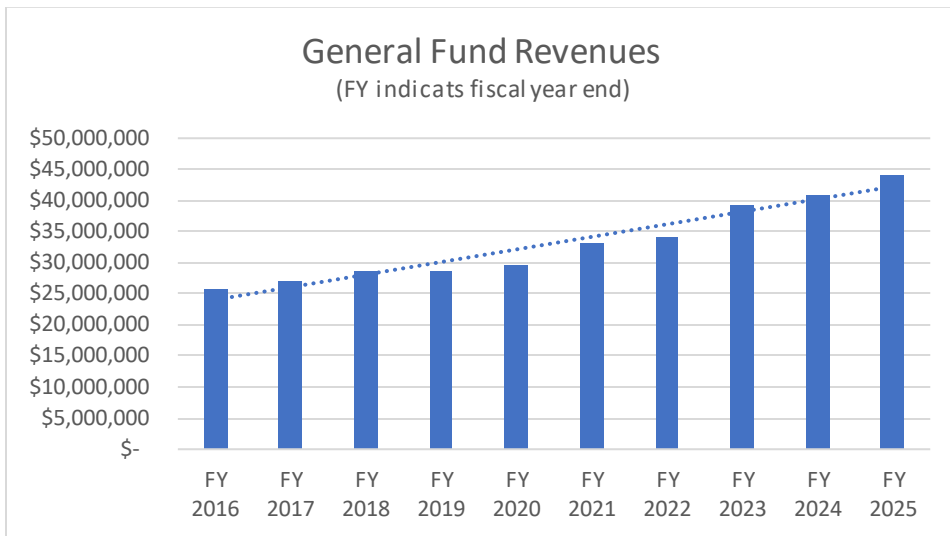
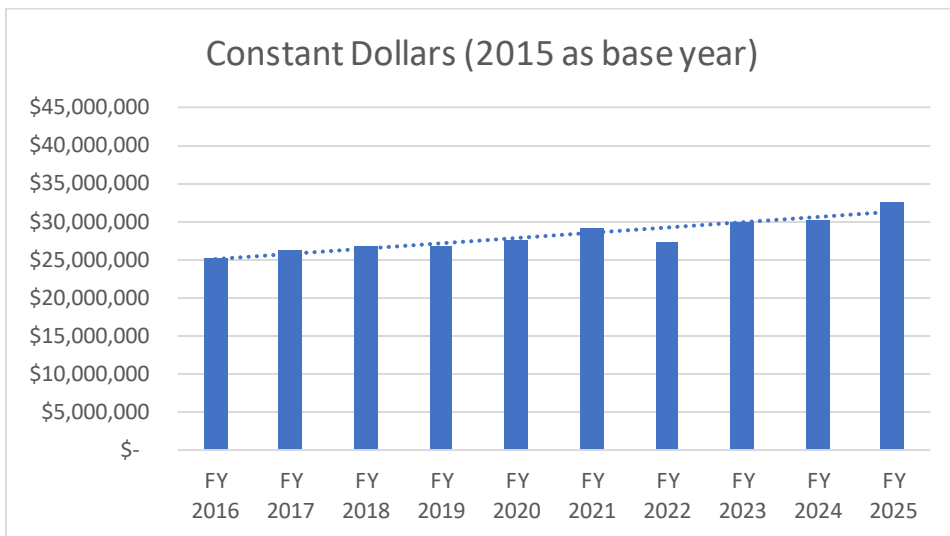


Chart 5 – General Fund Revenues in Constant Dollars



These revenue numbers also need to be considered relative to some factors that are primarily out of our control – pension administration, which is discussed above on page 7.

FUTURE REVENUE/EXPENSE PROJECTIONS

As part of our budget preparation, the city’s senior staff reviews a basic 5-year projection to understand projected costs for pensions, salaries and benefits, and other expenses. This helps us assess the impact on our fund balances, which must remain around 13%.

As noted in the pension cost discussions on page 7, we have projections for those costs through FY 2031-32. We also assumed a 3.5% growth in General Fund revenues (slightly below our average), a 3.5% growth in salary and benefits, and a 0% increase in non-salary expenses for FY 2027-28, with slightly higher non-salary expenses in future fiscal years. Please keep in mind that FYs 2025, 2026, and 2027 saw overall reductions in non-salary costs. The projections also

consider when bond payments end and remove one-time revenues from this year's budget. Also note that OPEB payments are phased back in for FY 2027-28. With these assumptions, the 5-year budget projected in Table 7 is shown. You will note that we are projecting several small deficits, but in each case, we remain above the 13% fund balance requirement, and the \$1.8 million budget stabilization fund is not used.

If one were to factor in the budget stabilization fund, our fund balance would stand around 20%.

Table 7 – Basic 5-year budget projection

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
GF Rev	\$ 45,521,144	\$ 47,114,384	\$ 48,763,387	\$ 50,470,106	\$ 52,236,560
GF Salary & Ben	\$ 23,546,846	\$ 25,004,986	\$ 25,880,160	\$ 26,785,966	\$ 27,723,475
GF MERS	\$ 5,020,925	\$ 5,374,200	\$ 5,889,000	\$ 5,881,200	\$ 5,413,200
GF non-Salary	\$ 17,374,326	\$ 17,174,326	\$ 17,010,198	\$ 17,095,249	\$ 17,180,725
Total Exp.	\$ 45,942,097	\$ 47,553,512	\$ 48,779,358	\$ 49,762,414	\$ 50,317,399
Difference	\$ (420,953)	\$ (439,128)	\$ (15,970)	\$ 707,692	\$ 1,919,160
Surplus to 445	\$ -	\$ -		\$ (353,846)	\$ (479,790)
Projected Unrestricted FB	\$ 6,871,363	\$ 6,432,235	\$ 6,416,265	\$ 6,770,111	\$ 8,689,271
Fund Balance Percent	15.54%	14.13%	14.10%	14.37%	17.82%

(Please keep in mind that this budget projection does not include any capital expenditures in the general fund or additional staffing. We have taken the previous year's unspent revenue (difference line) and added or subtracted it to/from the unrestricted fund balance to maintain our minimum fund balance.)

OTHER NOTES

Delayed Capital Projects

To present this year's budget, the staff decided to defer several capital projects, including:

- Replacing the roof at City Hall: \$600,000
- Reconstruction of City Hall Parking: \$100,000
- Trinity Health Arena Seating: \$500,000+

Opportunities

Despite many national and international challenges and inflationary concerns, the City of Muskegon is well-positioned for the future. Dr. Paul Isley's (Associate Vice President for Academic Affairs at Grand Valley State University) 2026 economic forecast for Muskegon County projected that the community would weather current economic conditions better than many of our neighbors in West Michigan because of our local economy's diversification.

We are also on the cusp of several significant lakefront development projects that will bring additional investment, jobs, tourism, and public access to the city.

Furthermore, the city will continue to see significant economic investment in housing, both by the city and private developers. The city, continuing its own push in the housing market, will help increase home ownership for those who might not otherwise be able to afford a first home in the current environment.

Challenges

As pointed out in past budget messages, recruitment and retention of public safety personnel will again be front and center in the coming year as we compete with other municipalities for a shrinking pool of candidates. Public Safety Director Tim Kozal and his team are working to make Muskegon an attractive option for public safety professionals—this is about more than pay and benefits.

As also noted last year, uncertainty at the federal level remains a paramount concern going into the new fiscal year.

Economic uncertainty at the national and international levels could also impact the local economy. A drop in manufacturing production could negatively impact income tax revenues. A reduction in investment income could also affect the city's net position.

Questions about the future of Adelaide Point development's first phase weigh on the community.

Determining the best way to support and manage the growing unhoused population in the greater Muskegon Community will also be a challenge for the city and our neighbors in the following year.

Future Recommendation

To ensure our financial resources are aligned with the commission's most important goals and the city's needs, we recommend transitioning to a priority-based budgeting (PBB) model in future fiscal years. After staffing costs, contracts, pension administration, and other fixed costs are accounted for, the balance of funds are appropriated based on a priority basis for the coming fiscal year. PBB offers a more transparent, strategic, and flexible approach to budgeting, empowering the city to focus on outcomes that matter most in each fiscal year by adapting more effectively to changing fiscal environments. Adopting this approach will not only strengthen accountability and decision-making but also enhance our ability to deliver high-impact services in a way that is both fiscally responsible and forward-thinking.

Conclusion

Muskegon's finances are expected to remain healthy, but we still have several lean years ahead. Our current fiscal position results from the administration's strong long-term fiscal management (going back decades) and oversight of the Finance Department, which are in concert with the policies adopted by the City Commission.

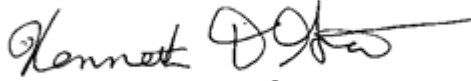
With the hard work of staff throughout the city, we remain well-positioned as a leader in community development, urban revitalization, and tourism over the coming years, as long as we continue to focus on growing our population and tax base in sustainable, resilient, and equitable

ways. This proposed budget will help to maintain a strong and vibrant city that offers residents the best quality of life.

Respectfully Submitted



Jonathan C. Seyferth
City Manager



Kenneth D. Grant
Finance Director

BUDGET FAQs

1. What is the budget?

The budget is the financial plan for the City of Muskegon. It details planned operating and capital expenditures. The budget document includes the appropriated/proposed expenditures for a given year and the projected means of funding them. In addition, a long-range financial plan is developed using the prior year's budget as the starting point. The budget document serves as a policy instrument, financial planning tool, operations guide, and communications device.

2. What are the multi-digit codes on the left of each budget page?

Each budget category has a corresponding budget code, generally nine (9) digits long. The first three digits indicate the fund, the second set of three digits indicates the department, and the third set identifies the account. For example, 101-215-750 would be General Fund, City Clerk's Office (department), and then Capital Outlays (account).

3. Is there a way to easily tell the difference between revenue and expense lines?

Yes! If the department code is 000 (second set of digits), that is a revenue line. Revenues are also presented at the beginning of each fund.

4. Why do some revenue lines have 15 digits rather than the standard nine (9)?

Fifteen-digit codes represent a specific project that falls under a specific account.

5. What information am I looking at in the four (4) budget columns in the Budget?

Looking at those columns from left to right, you will see the most recently completed and audited fiscal year (in this case, FY 2023-24). This represents the total revenue, or the amount of money spent from that line item.

The next column to the left says “Amended Budget” for the current fiscal year. Generally, this amended budget is based on the 2nd Quarter forecast in mid-winter. This is how much the City Commission has authorized staff to spend in this budgeted account. From left to right, the third column is the activity in each account year to date. In this case, it is for activity through May XX, 2025. The last column represents the budget recommendation the staff is making to the commission for the upcoming fiscal year.

This information can help provide the City Commission and the public with a snapshot of where we were with our most recently audited numbers, the current approved (amended) budget, the current activity level, and next year’s recommendation. It’s a three-year snapshot of our budget on an account-to-account basis.

6. How does the staff prepare the budget recommendations for the City Commission? What’s the team's process before presenting them to the Commission and the public?

The city’s fiscal year is July 1 through June 30. The budget is developed and considered between January and June. Monitoring and adjustment of the budget occur throughout the year. The following is a typical calendar.

January:

- Special City Commission, fiscal year priorities

January – February:

- Review/prioritization of capital project plans (capital projects come from multiple funds across the organization, and some are supported by multiple funds).

March – April:

- Revenue Estimation (Finance & Administration Division/Manager’s Office)
- Fixed costs added to the budget
- Senior staff have discussions regarding budget priorities
- Department heads are provided with a budget number to allocate as they see fit into their various accounts and provided with context on the current budget situation, including any significant changes
- Budget meetings with each Division & Department Head to discuss budget requests

May:

- Budget Presentation & Public Hearing

June:

- Budget Adoption

Throughout this process, the City's senior staff is kept up to date on where things stand with the budget and budget priorities. Management also works to keep the commission up to date on changes in the budget environment.

The administration aims to present the budget in bite-sized pieces over several meetings to allow the Commission and the public time to understand the budget environment and the logic behind budget recommendations. The staff's goal is to adopt the budget at the first meeting in June. Budgets must be adopted by June 30 as the new Fiscal Year starts July 1.

7. Does anyone other than the Commission and staff have involvement/input into the budget?

Yes! Multiple boards and committees, including The Downtown Development Authority (DDA), the Citizens District Council (CDC), the Lakeside Business Improvement District, the Muskegon County Wastewater Users Group, and the City of Muskegon Parks and Rec Board, provide input and recommendations to the budget.

BUDGET REPORT FOR CITY OF MUSKEGON
Calculations As of 04/30/2026

GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 101 GENERAL					
5400	OTHER EXPENSES	21,324.66			
101-000-402	PROPERTY TAX	7,246,381.80	7,600,000.00	6,749,754.45	8,008,000.00
101-000-432	IN LIEU OF TAX	197,375.86	197,000.00		215,000.00
101-000-436	PROPERTY TAX SANITATION	2,160,016.30	2,250,000.00	2,012,707.03	2,370,000.00
101-000-437	IFT/CFT TAX	244,381.17	253,000.00		253,000.00
101-000-438	INCOME TAX	13,024,300.93	13,500,000.00	11,658,519.44	14,000,000.00
101-000-439	MARIJUANA TAX	700,753.80	675,000.00	540,171.00	600,000.00
101-000-451	SPECIAL ASSESSMENTS	181,582.05	188,700.00	135,118.31	
101-000-476-004202	BUSINESS LICENSES & PERMITS	39,505.39	42,000.00	69,770.00	45,000.00
101-000-476-004217	SHORT TERM RENTALS	116,830.00	105,810.00	112,960.00	120,000.00
101-000-477	CABLE TV LICENSES OR FEES	266,262.28	234,000.00	117,762.30	200,000.00
101-000-478	LIQUOR LICENSES & TAX REBATE	46,281.95	66,000.00	43,383.30	60,000.00
101-000-480-004207	CEMETERY-BURIAL PERMITS	65,115.00	65,000.00	43,810.00	55,000.00
101-000-480-004649	CEMETERY-MISC. INCOME	23,457.74	25,000.00	12,436.79	20,000.00
101-000-480-004657	COLUMBARIUM NICHE	2,310.00	2,000.00	2,696.50	2,000.00
101-000-481	BUILDING PERMITS	1,405,005.63	1,350,000.00	1,123,556.16	1,100,000.00
101-000-482	ELECTRICAL PERMITS	192,563.81	220,000.00	193,215.00	175,000.00
101-000-483	PLUMBING PERMITS	139,707.75	250,000.00	227,239.50	200,000.00
101-000-484	HEATING PERMITS	131,080.19	161,000.00	149,997.96	161,000.00
101-000-485	DEVELOPMENT PERMIT FEE	5,430.00	4,000.00	3,710.00	4,000.00
101-000-486	RENTAL PROPERTY REGISTRATION	371,730.00	410,000.00	370,205.00	410,000.00
101-000-487	TEMPORARY LIQUOR LICENSE	4,810.00	5,000.00	2,560.00	5,000.00
101-000-488	MARIHUANA FACILITIES LICENSE	155,000.00	150,000.00	100,000.00	135,000.00
101-000-495	VACANT BUILDING FEE	700.00	10,000.00	(600.00)	10,000.00
101-000-502	FEDERAL GRANTS	788,724.04	418,089.00	359,226.46	457,910.00
101-000-540	STATE GRANTS	389,649.06	600,000.00	152,838.56	158,217.00
101-000-542	STATE REPLACEMENT REV FOR PPT	885,997.08	840,000.00	364,486.60	840,000.00
101-000-549	STATE CVTRS/EVIP PAYMENTS	1,398,221.00	1,510,000.00	725,741.00	1,450,000.00
101-000-569	STATE GRANTS OTHER		24,000.00	48,022.32	292,768.00
101-000-574	STATE SALES TAX CONSTITUTIONAL	3,971,908.00	3,925,000.00	2,018,608.00	3,780,000.00
101-000-603	CITY SERVICE FOR ENTERPRISE FUND	557,046.00	575,427.00	479,522.60	594,416.00
101-000-604	TAX COLLECTION FEE	480,373.74	485,000.00	456,679.70	535,000.00
101-000-606-004604	GARBAGE COLLECTION	86,095.36	95,000.00	77,645.13	90,000.00
101-000-607-004759	STORM WATER FEES	14,000.00	19,000.00	20,000.00	16,000.00
101-000-608	COURT FEES	56,168.41	65,000.00	34,731.38	65,000.00
101-000-614-004617	REIMBURSEMENT INCOME	600.00	6,500.00	350.00	
101-000-615-004615	POLICE DEPARTMENT INCOME	103,477.68	87,500.00	55,866.84	87,500.00
101-000-615-004648	FALSE ALARM FEES/POLICE	6,495.00	6,500.00	3,900.00	6,500.00
101-000-615-004806	BIKE/PROPERTY AUCTIONS-POLICE	393.65	1,000.00	12,216.77	5,000.00
101-000-616	FIRE PROTECTION-STATE PROP	96,111.80	97,000.00	96,892.51	97,000.00
101-000-617	ZONING & ENCROACHMENT FEES	45,780.00	35,000.00	9,700.00	15,000.00
101-000-618-004622	MISC. CLERK FEES	1,790.10	3,000.00	1,244.24	2,000.00
101-000-618-004634	PASSPORTS	65,390.00	80,000.00	49,065.00	70,000.00
101-000-620-004619	MISC. SALES AND SERVICES	22,817.98	20,000.00	32,373.33	35,000.00
101-000-620-004660	MISC RECREATION INCOME	64,430.34	34,000.00	9,433.56	15,000.00
101-000-626-004631	REIMBURSEMENT SCHOOL OFFICER	69,321.79	81,000.00	73,989.28	81,000.00
101-000-626-004659	CODE ENFORCEMENT LABOR	26,509.00	45,000.00	53,084.00	45,000.00
101-000-629	REIMBURSEMENT ELECTIONS	102,514.95	5,200.00	5,118.24	180,000.00
101-000-630	INDIRECT COST ALLOCATION	2,134,808.04	2,116,735.00	1,763,945.70	2,317,192.00
101-000-631	PROCUREMENT CARD REBATE	62,718.13	70,000.00		65,000.00
101-000-633	SPECIAL EVENTS REIMBURSEMENT	55,247.60	70,000.00	66,984.96	70,000.00
101-000-633-092031	SPECIAL EVENTS REIMBURSEMENT				20,000.00
101-000-634	CEMETERY SALE OF LOTS	32,090.00	30,000.00	23,458.13	25,000.00
101-000-636	REIMBURSEMENT LOT CLEAN UP	5,850.00			
101-000-640	TAX ABATEMENT APPLICATION FEES	7,250.00	8,500.00	11,022.00	8,500.00
101-000-642-004654	FIRE RESPONSE FEE	2,530.00	2,500.00	2,085.00	2,500.00
101-000-643-004625	MISC. TREAS. FEES	58,415.64	60,000.00	18,729.69	60,000.00
101-000-643-004818	RECOVERY OF BAD DEBT	761.26		(761.26)	
101-000-645	FISHERMANS LANDING REIMBURSEMENT	26,091.38	26,000.00	33,853.75	28,000.00
101-000-647-004635	START UP CHARGE/REFUSE	6,875.00	7,000.00	5,510.00	7,000.00
101-000-647-004636	REFUSE BAG & BULK SALES	42,780.30	40,000.00	35,889.00	43,000.00
101-000-647-004638	MISC. SALES CHARGE/REFUSE	550,774.78	543,000.00	461,739.80	618,000.00
101-000-651	ADMINISTRATION FEES	325,500.00	336,241.00	280,200.80	347,337.00
101-000-652-004655	PAID PARKING - BEACH	1,075,325.08	1,300,000.00	682,120.00	1,300,000.00
101-000-656	TRAFFIC FINES & FEES	320,335.81	350,000.00	276,830.65	350,000.00
101-000-657-004202	DELINQUENT FEES	4,300.00	5,000.00	2,000.00	5,000.00
101-000-657-004702	DELINQUENT FEES	25,949.38	23,000.00	30,214.61	23,000.00
101-000-657-004704	PENALTIES/INTEREST/FINES	21,622.48	20,000.00	18,457.63	22,000.00
101-000-657-004706	LATE FEE ON INVOICES OVER 45 DAY		2,000.00		

BUDGET REPORT FOR CITY OF MUSKEGON
Calculations As of 04/30/2026

GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 101 GENERAL					
101-000-657-004708	LATE FEE ON RENTAL REGISTRATION	27,433.00	35,000.00	11,485.00	10,000.00
101-000-657-004751	CIVIL INFRACTIONS	18,785.00	20,000.00	12,495.00	18,500.00
101-000-657-004802	REIMB:DEMOS AND BOARD-UPS	23,140.20	10,000.00	3,919.00	5,000.00
101-000-657-004803	CDBG PROGRAM REIMBURSEMENTS	232,807.84	200,000.00	200,000.00	180,000.00
101-000-659-004656	SITE PLAN REVIEW	8,750.00	9,000.00	5,150.00	7,000.00
101-000-659-004658	IMPOUND FEES	26,850.00	30,000.00	20,777.45	25,000.00
101-000-659-004679	CODE ENFORCEMENT ADMIN	17,740.00	30,000.00	20,600.00	25,000.00
101-000-665-004701	INCOME TAX-PENALTY & INTEREST	294,018.62	275,000.00	233,279.87	298,000.00
101-000-665-004703	INTEREST/LATE INVOICES	6,162.67		451.79	1,000.00
101-000-665-004970	INTEREST INCOME	1,031,580.14	900,000.00	432,449.46	800,000.00
101-000-667-004669	PARK RENTALS	47,297.40	65,000.00	60,396.11	70,000.00
101-000-667-004670	PICNIC SHELTER	5,205.00	3,000.00	50.00	
101-000-667-004671	MCGRAFT PARK	109,740.00	126,000.00	126,003.63	126,000.00
101-000-667-004673	RENTAL - CENTRAL DISPATCH	340,930.72	465,100.00	388,030.90	465,636.00
101-000-667-004674	RENTAL - CITY HALL	30,647.89	59,000.00	49,725.00	60,565.00
101-000-669	GAIN ON INVESTMENT	324,689.75	200,000.00	108,317.24	200,000.00
101-000-671	LAND LEASE BILLBOARDS	12,000.00	12,000.00	4,000.00	12,000.00
101-000-674-004805	CONTRIBUTIONS	18,210.31	55,000.00	42,254.11	40,000.00
101-000-674-004821	CONTRIBUTIONS/GRANTS	136,861.15	15,800.00	17,970.27	30,000.00
101-000-674-004825	CONTRIBUTIONS - VETERAN'S PARK M	24,673.05	50,000.00	13,876.78	50,000.00
101-000-674-004828	DONATION - POLICE DEPT	15,862.62	3,500.00	1,271.79	3,500.00
101-000-675	COMMUNITY FOUNDATION GRANT - MCG	11,365.53	11,500.00	13,531.98	14,000.00
101-000-677-004808	SALE OF PROPERTY AND EQUIPMENT	76.78			
101-000-681	DOWNTOWN SOCIAL DISTRICT	2,758.87	2,800.00	1,500.00	2,800.00
101-000-683-004820	MARIHUANA CONTRIBUTIONS	1,100.00	1,000.00	100.00	
101-000-684-004800	MISC. & SUNDRY	288,658.40	200,000.00	157,115.77	220,000.00
101-000-692-004661	LEASE GREAT LAKES NAVAL MEMORIAL		10,000.00		15,000.00
101-000-699-200000	OP. TRANS FROM SPECIAL REVENUE	265,357.00	274,634.00		284,303.00
101-000-699-300000	OP. TRANS FROM DEBT SERVICE	180,000.04	180,000.00	41,666.70	180,000.00
101-000-699-400000	OP. TRANS FROM CAPITAL PROJECTS	34,663.22			
101-000-699-800000	OPERATING TRANSFERS IN PERPETUAL		440,440.00		
Total Department :		44,229,662.05	45,515,476.00	34,488,406.57	45,521,144.00
CITY COMMISSION					
5100	SALARIES & BENEFITS	87,590.34	88,156.00	73,214.63	93,872.00
5300	CONTRACTUAL SERVICES	37,884.11	33,180.00	21,546.83	28,815.00
5200	SUPPLIES	14,207.47	19,190.00	21,372.36	20,552.00
5400	OTHER EXPENSES	7,512.68	8,000.00	7,763.98	11,000.00
5700	CAPITAL OUTLAYS	1,354.73	5,100.00	1,527.70	4,680.00
Total Department CITY COMMISSION:		(148,549.33)	(153,626.00)	(125,425.50)	(158,919.00)
CITY PROMOTIONS & PUBLIC RELATIONS					
5300	CONTRACTUAL SERVICES	89,491.62	85,073.00	75,312.46	87,150.00
5200	SUPPLIES	12,752.03	13,900.00	13,836.08	24,100.00
5400	OTHER EXPENSES	920.62	2,500.00	1,741.71	4,000.00
Total Department CITY PROMOTIONS & PUBLIC RELATI		(103,164.27)	(101,473.00)	(90,890.25)	(115,250.00)
MANAGERS OFFICE					
5100	SALARIES & BENEFITS	724,990.90	779,433.00	603,867.16	789,666.00
5300	CONTRACTUAL SERVICES	135,579.95	91,025.00	103,185.10	50,654.00
5200	SUPPLIES	11,592.19	11,430.00	11,878.33	7,500.00
5400	OTHER EXPENSES	16,620.08	22,190.00	13,608.34	17,100.00
5700	CAPITAL OUTLAYS	9,935.06	18,300.00	8,901.89	10,400.00
Total Department MANAGERS OFFICE:		(898,718.18)	(922,378.00)	(741,440.82)	(875,320.00)
FINANCE ADMINISTRATION					
5100	SALARIES & BENEFITS	736,372.25	810,508.00	587,695.60	754,368.00
5300	CONTRACTUAL SERVICES	94,656.44	99,400.00	84,470.67	105,000.00
5200	SUPPLIES	3,880.80	4,000.00	2,176.42	3,700.00
5400	OTHER EXPENSES	1,825.48	2,650.00	1,277.57	6,750.00
5700	CAPITAL OUTLAYS	8,052.26	22,500.00	7,218.11	7,088.00
Total Department FINANCE ADMINISTRATION:		(844,787.23)	(939,058.00)	(682,838.37)	(876,906.00)
PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	3,886,523.76	4,522,748.00	3,766,897.10	5,020,925.00
Total Department PENSION ADMINISTRATION:		(3,886,523.76)	(4,522,748.00)	(3,766,897.10)	(5,020,925.00)
INCOME TAX					
5100	SALARIES & BENEFITS	421,839.34	425,389.00	330,245.93	444,293.00
5300	CONTRACTUAL SERVICES	162,235.93	161,483.00	114,395.83	162,075.00
5200	SUPPLIES	25,825.41	19,500.00	19,864.10	20,500.00

BUDGET REPORT FOR CITY OF MUSKEGON
Calculations As of 04/30/2026

GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 101 GENERAL					
INCOME TAX					
5400	OTHER EXPENSES	56.69	2,500.00	259.95	800.00
5700	CAPITAL OUTLAYS	5,243.99	1,000.00	1,994.34	4,425.00
Total Department INCOME TAX:		(615,201.36)	(609,872.00)	(466,760.15)	(632,093.00)
CITY CLERK					
5100	SALARIES & BENEFITS	634,850.71	595,279.00	519,910.15	579,868.00
5300	CONTRACTUAL SERVICES	45,377.57	100,953.00	73,453.81	82,650.00
5200	SUPPLIES	78,154.75	88,900.00	74,816.71	94,600.00
5400	OTHER EXPENSES	4,934.50	8,900.00	6,475.35	11,600.00
5700	CAPITAL OUTLAYS	67,976.61	6,050.00	4,954.88	23,417.00
Total Department CITY CLERK:		(831,294.14)	(800,082.00)	(679,610.90)	(792,135.00)
INFORMATION SYSTEMS ADMINISTRATION					
5100	SALARIES & BENEFITS	542,010.05	610,248.00	457,254.96	534,877.00
5300	CONTRACTUAL SERVICES	231,762.11	157,270.00	149,699.14	225,270.00
5200	SUPPLIES	601.35	2,250.00	26.99	750.00
5400	OTHER EXPENSES	1,935.53	15,600.00	52.16	15,000.00
5700	CAPITAL OUTLAYS	88,438.61	141,200.00	153,362.74	106,750.00
Total Department INFORMATION SYSTEMS ADMINISTRATION:		(864,747.65)	(926,568.00)	(760,395.99)	(882,647.00)
CONTINGENCY					
5400	OTHER EXPENSES	39,136.91			
Total Department CONTINGENCY:		(39,136.91)	0.00	0.00	0.00
CONTRIBUTIONS					
5300	CONTRACTUAL SERVICES	462,564.71	358,936.00	245,479.57	554,232.00
Total Department CONTRIBUTIONS:		(462,564.71)	(358,936.00)	(245,479.57)	(554,232.00)
CITY TREASURER					
5100	SALARIES & BENEFITS	499,760.21	576,859.00	395,340.62	600,146.00
5300	CONTRACTUAL SERVICES	74,794.50	84,458.00	51,325.31	89,600.00
5200	SUPPLIES	86,208.53	147,750.00	98,517.22	150,400.00
5400	OTHER EXPENSES	3,032.36	3,500.00	1,137.00	5,800.00
5700	CAPITAL OUTLAYS	3,975.79	4,900.00	2,141.81	4,750.00
Total Department CITY TREASURER:		(667,771.39)	(817,467.00)	(548,461.96)	(850,696.00)
CITY ASSESSOR					
5100	SALARIES & BENEFITS	2,655.39	3,000.00	2,913.97	3,000.00
5300	CONTRACTUAL SERVICES	456,576.05	448,000.00	336,057.94	460,000.00
5400	OTHER EXPENSES	120.00		455.37	
Total Department CITY ASSESSOR:		(459,351.44)	(451,000.00)	(339,427.28)	(463,000.00)
CITY HALL MAINTENANCE					
5100	SALARIES & BENEFITS	197,336.79	213,021.00	170,762.42	236,412.00
5300	CONTRACTUAL SERVICES	250,303.89	271,128.00	218,120.78	304,875.00
5200	SUPPLIES	30,584.92	28,600.00	13,658.64	28,600.00
5700	CAPITAL OUTLAYS	48,266.55	20,000.00	27,561.95	28,000.00
Total Department CITY HALL MAINTENANCE:		(526,492.15)	(532,749.00)	(430,103.79)	(597,887.00)
CITY ATTORNEY					
5300	CONTRACTUAL SERVICES	622,307.91	450,000.00	496,298.63	436,800.00
5200	SUPPLIES	1,391.00		1,126.00	
Total Department CITY ATTORNEY:		(623,698.91)	(450,000.00)	(497,424.63)	(436,800.00)
CIVIL SERVICE					
5100	SALARIES & BENEFITS	99,213.04	101,335.00	79,842.84	124,072.00
5300	CONTRACTUAL SERVICES	191,949.51	224,703.00	184,090.99	198,200.00
5200	SUPPLIES	1,102.58	2,750.00	1,158.74	2,550.00
5400	OTHER EXPENSES	13,790.03	51,600.00	16,457.94	30,400.00
5700	CAPITAL OUTLAYS	1,637.34			
Total Department CIVIL SERVICE:		(307,692.50)	(380,388.00)	(281,550.51)	(355,222.00)
INSURANCE SERVICES					
5300	CONTRACTUAL SERVICES	653,399.54	411,229.00	444,535.10	444,535.00
Total Department INSURANCE SERVICES:		(653,399.54)	(411,229.00)	(444,535.10)	(444,535.00)
POLICE DEPARTMENT					
5100	SALARIES & BENEFITS	10,781,980.69	12,161,900.00	8,970,756.24	11,661,327.00
5300	CONTRACTUAL SERVICES	1,363,595.51	1,400,019.00	1,311,914.23	1,409,929.00
5200	SUPPLIES	160,313.52	115,400.00	110,604.56	120,701.00
5400	OTHER EXPENSES	117,456.81	115,317.00	87,000.77	107,230.00
5700	CAPITAL OUTLAYS	82,037.77	35,730.00	43,955.23	80,626.00

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 101 GENERAL					
POLICE DEPARTMENT					
Total Department POLICE DEPARTMENT:		(12,505,384.30)	(13,828,366.00)	(10,524,231.03)	(13,379,813.00)
FIRE DEPARTMENT					
5100	SALARIES & BENEFITS	3,914,983.93	4,602,127.00	3,592,305.82	4,908,194.00
5300	CONTRACTUAL SERVICES	201,034.00	241,902.00	294,042.96	256,999.00
5200	SUPPLIES	228,924.73	184,213.00	177,342.01	192,543.00
5400	OTHER EXPENSES	27,017.16	32,050.00	12,836.68	27,500.00
5700	CAPITAL OUTLAYS	97,572.73	37,328.00	13,080.34	94,097.00
5900	OTHER FINANCING USES	456,799.64	461,718.00	304,471.76	241,654.00
Total Department FIRE DEPARTMENT:		(4,926,332.19)	(5,559,338.00)	(4,394,079.57)	(5,720,987.00)
NEW CENTRAL FIRE STATION					
5300	CONTRACTUAL SERVICES	121,397.18	111,842.00	120,190.49	122,000.00
Total Department NEW CENTRAL FIRE STATION:		(121,397.18)	(111,842.00)	(120,190.49)	(122,000.00)
BUILDING INSPECTIONS					
5300	CONTRACTUAL SERVICES	2,226,218.02	2,028,655.00	1,926,326.75	2,156,436.00
5200	SUPPLIES	2,226.08		310.85	320.00
5700	CAPITAL OUTLAYS	912.00		700.00	
Total Department BUILDING INSPECTIONS:		(2,229,356.10)	(2,028,655.00)	(1,927,337.60)	(2,156,756.00)
COMMUNITY EVENT SUPPORT/DOWNTOWN BID					
5100	SALARIES & BENEFITS	29,938.51	39,093.00	29,445.94	48,591.00
5300	CONTRACTUAL SERVICES	70,067.96	51,390.00	33,339.38	64,665.00
5200	SUPPLIES			117.87	
Total Department COMMUNITY EVENT SUPPORT/DOWNTOW		(100,006.47)	(90,483.00)	(62,903.19)	(113,256.00)
STREET LIGHTING					
5300	CONTRACTUAL SERVICES	394,979.87	370,000.00	287,810.28	360,000.00
Total Department STREET LIGHTING:		(394,979.87)	(370,000.00)	(287,810.28)	(360,000.00)
SANITATION					
5100	SALARIES & BENEFITS	44,938.06	35,970.00	29,600.03	42,302.00
5300	CONTRACTUAL SERVICES	2,781,560.55	2,804,531.00	1,828,943.33	3,003,781.00
5200	SUPPLIES	13,907.92	15,000.00	11,218.51	15,000.00
Total Department SANITATION:		(2,840,406.53)	(2,855,501.00)	(1,869,761.87)	(3,061,083.00)
STORM WATER MANAGEMENT					
5300	CONTRACTUAL SERVICES	13,632.27	23,750.00	20,909.05	17,000.00
Total Department STORM WATER MANAGEMENT:		(13,632.27)	(23,750.00)	(20,909.05)	(17,000.00)
CEMETERIES					
5100	SALARIES & BENEFITS	134,647.69	176,067.00	84,466.96	131,409.00
5300	CONTRACTUAL SERVICES	397,850.89	406,559.00	298,864.96	421,715.00
5200	SUPPLIES	19,401.02	20,967.00	16,521.07	19,650.00
5400	OTHER EXPENSES	339.50	500.00	529.88	550.00
5700	CAPITAL OUTLAYS	1.48	524.00	3,099.27	23,000.00
Total Department CEMETERIES:		(552,240.58)	(604,617.00)	(403,482.14)	(596,324.00)
PLANNING					
5100	SALARIES & BENEFITS	811,204.66	829,663.00	617,914.77	826,653.00
5300	CONTRACTUAL SERVICES	308,417.32	250,826.00	211,607.12	226,300.00
5200	SUPPLIES	15,468.26	21,500.00	12,024.65	15,000.00
5400	OTHER EXPENSES	18,033.60	21,000.00	17,647.78	20,000.00
5700	CAPITAL OUTLAYS	19,090.37	14,500.00	5,669.59	10,400.00
101-701-684	MISC. & SUNDRY			(56.35)	
Total Department PLANNING:		(1,172,214.21)	(1,137,489.00)	(864,920.26)	(1,098,353.00)
RECREATION					
5100	SALARIES & BENEFITS	272,530.43	260,711.00	208,431.60	304,921.00
5300	CONTRACTUAL SERVICES	79,125.01	90,836.00	66,083.84	90,608.00
5200	SUPPLIES	31,171.55	29,000.00	26,977.76	22,610.00
5400	OTHER EXPENSES	793.86	1,582.00	2,580.33	2,500.00
5700	CAPITAL OUTLAYS	5,730.00	5,600.00	6,494.99	7,800.00
Total Department RECREATION:		(389,350.85)	(387,729.00)	(310,568.52)	(428,439.00)
MC GRAFT PARK					
5100	SALARIES & BENEFITS	17,027.81	40,000.00	35,492.14	27,833.00
5300	CONTRACTUAL SERVICES	83,357.73	89,515.00	73,058.48	104,765.00
5200	SUPPLIES	12,325.12	9,200.00	2,121.62	9,500.00
5700	CAPITAL OUTLAYS	8,335.00		297.50	1,000.00
Total Department MC GRAFT PARK:		(121,045.66)	(138,715.00)	(110,969.74)	(143,098.00)

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 101 GENERAL					
PARKS MAINTENANCE					
5100	SALARIES & BENEFITS	1,066,261.97	1,061,340.00	824,612.85	1,077,048.00
5300	CONTRACTUAL SERVICES	1,589,443.12	1,594,476.00	1,268,854.92	1,631,336.00
5200	SUPPLIES	156,264.40	173,179.00	128,534.65	170,279.00
5400	OTHER EXPENSES	4,783.80	3,000.00	3,356.27	3,000.00
5700	CAPITAL OUTLAYS	26,352.82	21,500.00	20,343.58	21,500.00
Total Department PARKS MAINTENANCE:		(2,843,106.11)	(2,853,495.00)	(2,245,702.27)	(2,903,163.00)
FORESTRY					
5100	SALARIES & BENEFITS	1,675.36	4,957.00	8,355.31	3,827.00
5300	CONTRACTUAL SERVICES	18,463.24	42,285.00	19,717.20	37,000.00
5200	SUPPLIES	6,612.38	5,650.00	4,975.72	5,400.00
5400	OTHER EXPENSES	29.99	1,558.00	1,558.00	1,600.00
5700	CAPITAL OUTLAYS	1,524.07	1,525.00		1,525.00
Total Department FORESTRY:		(28,305.04)	(55,975.00)	(34,606.23)	(49,352.00)
PAID BEACH PARKING					
5100	SALARIES & BENEFITS	286,045.45	359,518.00	244,239.95	357,167.00
5300	CONTRACTUAL SERVICES	232,745.29	91,196.00	134,682.62	130,600.00
5200	SUPPLIES	3,470.10	13,275.00	4,701.68	5,900.00
Total Department PAID BEACH PARKING:		(522,260.84)	(463,989.00)	(383,624.25)	(493,667.00)
SOCIAL DISTRICT					
5300	CONTRACTUAL SERVICES	10,826.30	5,000.00	110.00	
5200	SUPPLIES	1,500.00			
Total Department SOCIAL DISTRICT:		(12,326.30)	(5,000.00)	(110.00)	0.00
CAPITAL PROJECTS					
5100	SALARIES & BENEFITS	8,877.64		1,602.87	
5300	CONTRACTUAL SERVICES	875,595.56	337,000.00	422,318.17	352,000.00
5200	SUPPLIES	13,171.30			
5700	CAPITAL OUTLAYS	28,457.66			
Total Department CAPITAL PROJECTS:		(926,102.16)	(337,000.00)	(423,921.04)	(352,000.00)
DEBT SERVICE					
5300	CONTRACTUAL SERVICES			825.00	
5900	OTHER FINANCING USES	1,076,947.39	1,067,123.00	1,067,670.71	1,055,083.00
Total Department DEBT SERVICE:		(1,076,947.39)	(1,067,123.00)	(1,068,495.71)	(1,055,083.00)
TRANSFERS TO OTHER FUNDS					
5900	OTHER FINANCING USES	1,362,920.04	1,007,000.00	166,666.70	835,156.00
Total Department TRANSFERS TO OTHER FUNDS:		(1,362,920.04)	(1,007,000.00)	(166,666.70)	(835,156.00)
Fund 101 - GENERAL:					
TOTAL ESTIMATED REVENUES		44,250,986.71	45,515,476.00	34,488,350.22	45,521,144.00
TOTAL APPROPRIATIONS		44,092,732.22	45,303,641.00	35,321,475.51	45,942,097.00
NET OF REVENUES & APPROPRIATIONS:		158,254.49	211,835.00	(833,125.29)	(420,953.00)
BEG. FUND BALANCE - ALL FUNDS		7,789,218.85	7,947,473.34	7,947,473.34	7,947,473.34
END FUND BALANCE - ALL FUNDS		7,947,473.34	8,159,308.34	7,114,348.05	7,526,520.34

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 151 CEMETERY TRUST FUND					
151-000-480-004649	CEMETERY-MISC. INCOME	33,235.00		22,063.12	25,000.00
151-000-665-004970	INTEREST INCOME	5,789.41		3,589.06	3,000.00
151-000-669	GAIN ON INVESTMENTS	206,030.07			200,000.00
Total Department :		245,054.48	0.00	25,652.18	228,000.00
Fund 151 - CEMETERY TRUST FUND:					
TOTAL ESTIMATED REVENUES		245,054.48	0.00	25,652.18	228,000.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		245,054.48	0.00	25,652.18	228,000.00
BEG. FUND BALANCE		2,503,108.91	2,748,163.39	2,748,163.39	2,748,163.39
END FUND BALANCE		2,748,163.39	2,748,163.39	2,773,815.57	2,976,163.39

BUDGET REPORT FOR CITY OF MUSKEGON

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 202 MAJOR STREETS					
202-000-502	FEDERAL GRANTS	748,530.00			
202-000-540	STATE GRANTS	231,588.89			2,466,703.00
202-000-546	STATE RECEIPT MAJORS	5,119,277.72	5,177,958.00	3,346,077.20	6,000,000.00
202-000-581	LRP LOCAL ROADS PROGRAM	80,071.60	80,000.00	53,445.08	80,000.00
202-000-620-004619	MISC. SALES AND SERVICES	556.00			
202-000-665-004970	INTEREST INCOME	32,838.12	20,000.00	12,829.65	10,000.00
202-000-684-004800	MISC. & SUNDRY	530.84			
202-000-699-400000	OP. TRANS FROM CAPITAL PROJECTS	13,019.87			
Total Department :		6,226,413.04	5,277,958.00	3,412,351.93	8,556,703.00
ROUTINE MAINTENANCE					
5100	SALARIES & BENEFITS	265,715.61	318,183.00	173,970.11	438,184.00
5300	CONTRACTUAL SERVICES	368,704.53	407,205.00	282,220.66	361,579.00
5200	SUPPLIES	104,823.88	223,500.00	(12,292.35)	223,200.00
5400	OTHER EXPENSES	1,539.72	2,000.00	1,891.33	3,000.00
5700	CAPITAL OUTLAYS			99,611.53	26,083.00
Total Department ROUTINE MAINTENANCE:		(740,783.74)	(950,888.00)	(545,401.28)	(1,052,046.00)
WINTER MAINTENANCE					
5100	SALARIES & BENEFITS	118,668.29	156,196.00	172,466.70	129,951.00
5300	CONTRACTUAL SERVICES	169,134.50	225,500.00	262,925.03	225,000.00
5200	SUPPLIES	131,317.17	301,000.00	305,012.38	250,000.00
Total Department WINTER MAINTENANCE:		(419,119.96)	(682,696.00)	(740,404.11)	(604,951.00)
TRAFFIC SIGNALS					
5200	SUPPLIES	51.71			
Total Department TRAFFIC SIGNALS:		(51.71)	0.00	0.00	0.00
TRAFFIC SERVICES					
5100	SALARIES & BENEFITS	69,763.39	67,257.00	71,014.77	89,963.00
5300	CONTRACTUAL SERVICES	85,616.84	94,000.00	95,173.36	120,000.00
5200	SUPPLIES	52,067.79	52,500.00	28,393.77	56,000.00
5400	OTHER EXPENSES	219.87		939.88	1,000.00
Total Department TRAFFIC SERVICES:		(207,667.89)	(213,757.00)	(195,521.78)	(266,963.00)
DRAINAGE MAINTENANCE					
5100	SALARIES & BENEFITS	6,170.54	16,507.00	21,389.39	12,665.00
5300	CONTRACTUAL SERVICES	6,476.46	20,500.00	19,047.99	25,500.00
5200	SUPPLIES	14,120.28	23,000.00	17,391.03	28,000.00
Total Department DRAINAGE MAINTENANCE:		(26,767.28)	(60,007.00)	(57,828.41)	(66,165.00)
MISCELLANEOUS EXPENSES					
5400	OTHER EXPENSES	3,420.23			
Total Department MISCELLANEOUS EXPENSES:		(3,420.23)	0.00	0.00	0.00
ADMINISTRATION & RECORDKEEPING					
5300	CONTRACTUAL SERVICES	582,771.96	711,642.00	593,035.00	625,376.00
Total Department ADMINISTRATION & RECORDKEEPING:		(582,771.96)	(711,642.00)	(593,035.00)	(625,376.00)
LEAVES & BENEFITS					
5100	SALARIES & BENEFITS	345,652.20	339,985.00	309,763.87	342,790.00
5300	CONTRACTUAL SERVICES	2,832.45	3,000.00	2,684.08	3,500.00
Total Department LEAVES & BENEFITS:		(348,484.65)	(342,985.00)	(312,447.95)	(346,290.00)
CAPITAL PROJECTS					
5100	SALARIES & BENEFITS	76.33			
5300	CONTRACTUAL SERVICES	2,424,521.40	5,069,976.00	3,033,232.17	7,849,295.00
Total Department CAPITAL PROJECTS:		(2,424,597.73)	(5,069,976.00)	(3,033,232.17)	(7,849,295.00)
TRANSFERS TO OTHER FUNDS					
5900	OTHER FINANCING USES	2,200,000.00	490,000.00		625,000.00
Total Department TRANSFERS TO OTHER FUNDS:		(2,200,000.00)	(490,000.00)	0.00	(625,000.00)
Fund 202 - MAJOR STREETS:					
TOTAL ESTIMATED REVENUES		6,226,413.04	5,277,958.00	3,412,351.93	8,556,703.00
TOTAL APPROPRIATIONS		6,953,665.15	8,521,951.00	5,477,870.70	11,436,086.00
NET OF REVENUES & APPROPRIATIONS:		(727,252.11)	(3,243,993.00)	(2,065,518.77)	(2,879,383.00)
BEG. FUND BALANCE		5,693,398.88	4,966,146.77	4,966,146.77	4,966,146.77
END FUND BALANCE		4,966,146.77	1,722,153.77	2,900,628.00	2,086,763.77

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 203 LOCAL STREETS					
203-000-492	TELECOM FRANCHISE FEES	212,099.13	175,000.00		175,000.00
203-000-553	STATE RECEIPT LOCAL	1,384,866.94	1,424,255.00	895,454.50	1,600,000.00
203-000-581	LRP LOCAL ROADS PROGRAM	22,024.44	20,000.00	14,684.58	20,000.00
203-000-657-004802	REIMB:SERVICES RENDERED	1,382.75		7,453.50	
203-000-657-004803	CDBG PROGRAM REIMBURSEMENTS	10,000.00			
203-000-665-004970	INTEREST INCOME	229.93		1,668.86	1,000.00
203-000-684-004800	MISC. & SUNDRY	111.97		3,104.00	
203-000-699-100000	OP. TRANS FROM GENERAL FUND	92,000.00			
203-000-699-200000	OP. TRANS FROM SPECIAL REVENUE	2,200,000.00	490,000.00		625,000.00
Total Department :		3,922,715.16	2,109,255.00	922,365.44	2,421,000.00
ROUTINE MAINTENANCE					
5100	SALARIES & BENEFITS	338,036.64	407,259.00	273,696.94	660,538.00
5300	CONTRACTUAL SERVICES	332,916.46	307,984.00	314,936.53	357,071.00
5200	SUPPLIES	150,898.42	117,100.00	64,116.53	117,500.00
5400	OTHER EXPENSES	570.93	1,000.00	359.00	1,000.00
5700	CAPITAL OUTLAYS		75,000.00	74,098.90	2,392.00
Total Department ROUTINE MAINTENANCE:		(822,422.45)	(908,343.00)	(727,207.90)	(1,138,501.00)
WINTER MAINTENANCE					
5100	SALARIES & BENEFITS	100,694.93	117,167.00	172,737.78	190,803.00
5300	CONTRACTUAL SERVICES	152,317.13	260,000.00	278,236.79	260,000.00
5200	SUPPLIES	34,071.80	40,000.00	58,342.00	45,000.00
Total Department WINTER MAINTENANCE:		(287,083.86)	(417,167.00)	(509,316.57)	(495,803.00)
PAVEMENT SPALL & POT HOLE REPAIR					
5300	CONTRACTUAL SERVICES	374.08			
Total Department PAVEMENT SPALL & POT HOLE REPAIR:		(374.08)	0.00	0.00	0.00
TRAFFIC SERVICES					
5100	SALARIES & BENEFITS	4,006.75	4,941.00	574.05	
5300	CONTRACTUAL SERVICES	1,358.89	1,500.00	1,466.00	2,000.00
5200	SUPPLIES	502.31	2,000.00	241.67	2,000.00
Total Department TRAFFIC SERVICES:		(5,867.95)	(8,441.00)	(2,281.72)	(4,000.00)
DRAINAGE MAINTENANCE					
5100	SALARIES & BENEFITS	46,318.52	54,766.00	56,680.88	68,313.00
5300	CONTRACTUAL SERVICES	48,149.66	63,000.00	65,027.26	83,000.00
5200	SUPPLIES	17,312.24	20,500.00	18,809.62	25,500.00
Total Department DRAINAGE MAINTENANCE:		(111,780.42)	(138,266.00)	(140,517.76)	(176,813.00)
ADMINISTRATION & RECORDKEEPING					
5300	CONTRACTUAL SERVICES	386,789.04	419,449.00	349,540.80	450,102.00
Total Department ADMINISTRATION & RECORDKEEPING:		(386,789.04)	(419,449.00)	(349,540.80)	(450,102.00)
LEAVES & BENEFITS					
5100	SALARIES & BENEFITS	304,607.06	318,426.00	315,780.50	62,151.00
5300	CONTRACTUAL SERVICES	1,539.02	2,500.00	2,391.37	3,000.00
Total Department LEAVES & BENEFITS:		(306,146.08)	(320,926.00)	(318,171.87)	(65,151.00)
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	1,514,992.50	50,000.00	7,041.66	50,000.00
Total Department CAPITAL PROJECTS:		(1,514,992.50)	(50,000.00)	(7,041.66)	(50,000.00)
Fund 203 - LOCAL STREETS:					
TOTAL ESTIMATED REVENUES		3,922,715.16	2,109,255.00	922,365.44	2,421,000.00
TOTAL APPROPRIATIONS		3,435,456.38	2,262,592.00	2,054,078.28	2,380,370.00
NET OF REVENUES & APPROPRIATIONS:		487,258.78	(153,337.00)	(1,131,712.84)	40,630.00
BEG. FUND BALANCE		499,040.96	986,299.74	986,299.74	986,299.74
END FUND BALANCE		986,299.74	832,962.74	(145,413.10)	1,026,929.74

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 231 LAKESIDE CORRIDOR IMPROVEMENT AUTHORITY					
231-000-402	PROPERTY TAX	36,584.00	42,148.00	46,570.00	51,227.00
231-000-665-004970	INCOME TAX-PENALTY & INTEREST	160.28	75.00	192.26	
Total Department :		36,744.28	42,223.00	46,762.26	51,227.00
BROWNFIELD					
5300	CONTRACTUAL SERVICES		42,223.00	6,525.00	25,000.00
5900	OTHER FINANCING USES	6,374.17		11,500.00	
Total Department BROWNFIELD:		(6,374.17)	(42,223.00)	(18,025.00)	(25,000.00)
Fund 231 - LAKESIDE CORRIDOR IMPROVEMENT AUTHORITY:					
TOTAL ESTIMATED REVENUES		36,744.28	42,223.00	46,762.26	51,227.00
TOTAL APPROPRIATIONS		6,374.17	42,223.00	18,025.00	25,000.00
NET OF REVENUES & APPROPRIATIONS:		30,370.11	0.00	28,737.26	26,227.00
BEG. FUND BALANCE		29,750.24	60,120.35	60,120.35	60,120.35
END FUND BALANCE		60,120.35	60,120.35	88,857.61	86,347.35

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 232 HARBOR WEST BROWNFIELD					
232-000-402	PROPERTY TAX	14,561.00		4,946.00	14,394.00
Total Department :		14,561.00	0.00	4,946.00	14,394.00
DEVELOPMENT ACTIVITY					
5300	CONTRACTUAL SERVICES	1,147.50		1,307.50	1,361.00
Total Department DEVELOPMENT ACTIVITY:		(1,147.50)	0.00	(1,307.50)	(1,361.00)
Fund 232 - HARBOR WEST BROWNFIELD:					
TOTAL ESTIMATED REVENUES		14,561.00	0.00	4,946.00	14,394.00
TOTAL APPROPRIATIONS		1,147.50	0.00	1,307.50	1,361.00
NET OF REVENUES & APPROPRIATIONS:		13,413.50	0.00	3,638.50	13,033.00
BEG. FUND BALANCE		(576,865.00)	(563,451.50)	(563,451.50)	(563,451.50)
END FUND BALANCE		(563,451.50)	(563,451.50)	(559,813.00)	(550,418.50)

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 233 SCATTERED HOUSING BROWNFIELD FUN					
233-000-402	SCATTERED HOUSING BROWNFIELD FUN	206,904.00	213,319.00	301,666.00	428,393.00
233-000-665-004970	INTEREST INCOME	438.27	100.00	933.60	
Total Department :		207,342.27	213,419.00	302,599.60	428,393.00
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	12,600.00	12,600.00		428,393.00
Total Department CAPITAL PROJECTS:		(12,600.00)	(12,600.00)	0.00	(428,393.00)
Fund 233 - SCATTERED HOUSING BROWNFIELD FUN:					
TOTAL ESTIMATED REVENUES		207,342.27	213,419.00	302,599.60	428,393.00
TOTAL APPROPRIATIONS		12,600.00	12,600.00	0.00	428,393.00
NET OF REVENUES & APPROPRIATIONS:		194,742.27	200,819.00	302,599.60	0.00
BEG. FUND BALANCE		37,072.38	231,814.65	231,814.65	231,814.65
END FUND BALANCE		231,814.65	432,633.65	534,414.25	231,814.65

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 234 BROWNFIELD AUTHORITY (PIGEON HILL)					
234-000-402	PROPERTY TAX	17,508.00	18,167.00	902.00	15,292.00
234-000-665-004970	INTEREST INCOME	7.57		4.52	
Total Department :		<u>17,515.57</u>	<u>18,167.00</u>	<u>906.52</u>	<u>15,292.00</u>
BROWNFIELD					
5300	CONTRACTUAL SERVICES	17,455.50	18,167.00	1,788.00	15,292.00
Total Department BROWNFIELD:		<u>(17,455.50)</u>	<u>(18,167.00)</u>	<u>(1,788.00)</u>	<u>(15,292.00)</u>
Fund 234 - BROWNFIELD AUTHORITY (PIGEON HILL):					
TOTAL ESTIMATED REVENUES		17,515.57	18,167.00	906.52	15,292.00
TOTAL APPROPRIATIONS		17,455.50	18,167.00	1,788.00	15,292.00
NET OF REVENUES & APPROPRIATIONS:		60.07	0.00	(881.48)	0.00
BEG. FUND BALANCE		1,788.03	1,848.10	1,848.10	1,848.10
END FUND BALANCE		1,848.10	1,848.10	966.62	1,848.10

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 235 BROWNFIELD AUTHORITY (BETTEN)					
235-000-402	PROPERTY TAX	90,679.00	94,608.00	84,492.00	87,326.00
235-000-428	REIMBURSEMENT STATE	10,674.23		12,338.81	
Total Department :		101,353.23	94,608.00	96,830.81	87,326.00
DEBT SERVICE					
5900	OTHER FINANCING USES	3,759.47			87,326.00
Total Department DEBT SERVICE:		(3,759.47)	0.00	0.00	(87,326.00)
Fund 235 - BROWNFIELD AUTHORITY (BETTEN):					
TOTAL ESTIMATED REVENUES		101,353.23	94,608.00	96,830.81	87,326.00
TOTAL APPROPRIATIONS		3,759.47	0.00	0.00	87,326.00
NET OF REVENUES & APPROPRIATIONS:		97,593.76	94,608.00	96,830.81	0.00
BEG. FUND BALANCE		(159,864.35)	(62,270.59)	(62,270.59)	(62,270.59)
END FUND BALANCE		(62,270.59)	32,337.41	34,560.22	(62,270.59)

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 236 BROWNFIELD AUTHORITY (FORMER MALL SITE)					
236-000-402	PROPERTY TAX	265,357.00	274,634.00	207,633.00	284,303.00
236-000-428	REIMBURSEMENT STATE	15,283.74	15,818.00	15,226.37	
236-000-665-004970	INTEREST INCOME	520.84	500.00	524.42	
Total Department :		281,161.58	290,952.00	223,383.79	284,303.00
TRANSFERS TO OTHER FUNDS					
5900	OTHER FINANCING USES	265,357.00	274,634.00		284,303.00
Total Department TRANSFERS TO OTHER FUNDS:		(265,357.00)	(274,634.00)	0.00	(284,303.00)
Fund 236 - BROWNFIELD AUTHORITY (FORMER MALL SITE):					
TOTAL ESTIMATED REVENUES		281,161.58	290,952.00	223,383.79	284,303.00
TOTAL APPROPRIATIONS		265,357.00	274,634.00	0.00	284,303.00
NET OF REVENUES & APPROPRIATIONS:		15,804.58	16,318.00	223,383.79	0.00
BEG. FUND BALANCE		102,990.67	118,795.25	118,795.25	118,795.25
END FUND BALANCE		118,795.25	135,113.25	342,179.04	118,795.25

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 238 SWEETWATER BROWNFIELD					
238-000-402	PROPERTY TAX	72,045.00	74,275.00	15,217.00	65,720.00
238-000-665-004970	INCOME TAX-PENALTY & INTEREST	17.40		13.24	
Total Department :		72,062.40	74,275.00	15,230.24	65,720.00
BROWNFIELD					
5300	CONTRACTUAL SERVICES	71,842.00	74,275.00	4,209.50	65,720.00
Total Department BROWNFIELD:		(71,842.00)	(74,275.00)	(4,209.50)	(65,720.00)
Fund 238 - SWEETWATER BROWNFIELD:					
TOTAL ESTIMATED REVENUES		72,062.40	74,275.00	15,230.24	65,720.00
TOTAL APPROPRIATIONS		71,842.00	74,275.00	4,209.50	65,720.00
NET OF REVENUES & APPROPRIATIONS:		220.40	0.00	11,020.74	0.00
BEG. FUND BALANCE		4,092.10	4,312.50	4,312.50	4,312.50
END FUND BALANCE		4,312.50	4,312.50	15,333.24	4,312.50

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 241 ADELAIDE POINTE BROWNFIELD					
241-000-402	PROPERTY TAX	142,143.00	147,993.00	422,167.00	430,810.00
241-000-665-004970	INTEREST INCOME	210.00		610.58	
Total Department :		142,353.00	147,993.00	422,777.58	430,810.00
BROWNFIELD					
5300	CONTRACTUAL SERVICES	136,581.00	147,993.00	142,143.00	430,810.00
Total Department BROWNFIELD:		(136,581.00)	(147,993.00)	(142,143.00)	(430,810.00)
Fund 241 - ADELAIDE POINTE BROWNFIELD:					
TOTAL ESTIMATED REVENUES		142,353.00	147,993.00	422,777.58	430,810.00
TOTAL APPROPRIATIONS		136,581.00	147,993.00	142,143.00	430,810.00
NET OF REVENUES & APPROPRIATIONS:		5,772.00	0.00	280,634.58	0.00
BEG. FUND BALANCE		2,735.99	8,507.99	8,507.99	8,507.99
END FUND BALANCE		8,507.99	8,507.99	289,142.57	8,507.99

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 242 HIGHPOINT FLATS BROWNFIELD					
242-000-402	PROPERTY TAX	90,032.00	92,970.00	87,267.00	93,967.00
242-000-665-004970	INTEREST INCOME	112.62		18.63	
Total Department :		90,144.62	92,970.00	87,285.63	93,967.00
BROWNFIELD					
5300	CONTRACTUAL SERVICES	90,032.00	92,970.00		93,967.00
Total Department BROWNFIELD:		(90,032.00)	(92,970.00)	0.00	(93,967.00)
Fund 242 - HIGHPOINT FLATS BROWNFIELD:					
TOTAL ESTIMATED REVENUES		90,144.62	92,970.00	87,285.63	93,967.00
TOTAL APPROPRIATIONS		90,032.00	92,970.00	0.00	93,967.00
NET OF REVENUES & APPROPRIATIONS:		112.62	0.00	87,285.63	0.00
BEG. FUND BALANCE		0.00	112.62	112.62	112.62
END FUND BALANCE		112.62	112.62	87,398.25	112.62

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 243 BROWNFIELD REVOLVING FUND					
243-000-402	PROPERTY TAX			231,012.00	316,699.00
243-000-665-004970	INCOME TAX-PENALTY & INTEREST			48.13	
Total Department :		0.00	0.00	231,060.13	316,699.00
Fund 243 - BROWNFIELD REVOLVING FUND:					
TOTAL ESTIMATED REVENUES		0.00	0.00	231,060.13	316,699.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	231,060.13	316,699.00
BEG. FUND BALANCE		0.00	0.00	0.00	0.00
END FUND BALANCE		0.00	0.00	231,060.13	316,699.00

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 252 FARMERS MARKET & KITCHEN 242					
252-000-540	STATE GRANTS				481,267.00
252-000-613-004664	FARMERS MARKET INCOME	171,743.73	160,000.00	106,413.50	175,000.00
252-000-613-004690	KITCHEN 242 RENTAL	36,566.50	36,000.00	23,694.88	35,000.00
252-000-613-004693	FARMERS MARKET EVENT RENTAL	7,205.00	5,000.00	3,492.00	5,000.00
252-000-613-004694	FARMERS MARKET EBT FEES	13,901.60	18,000.00	13,441.85	18,000.00
252-000-613-004699	EBT PROGRAM	132,364.75	275,000.00	277,317.07	275,000.00
252-000-614-004663	FLEA MARKET AT FARMERS MARKET	21,495.00	21,000.00	19,310.00	23,000.00
252-000-614-004697	ALCOHOLIC BEVERAGE	4,117.00	3,000.00	1,770.00	1,000.00
252-000-665-004970	INTEREST INCOME	1,720.65	1,500.00	682.54	1,500.00
252-000-667-004677	RENT	30,334.40	40,000.00	30,686.98	38,000.00
252-000-674-004805	CONTRIBUTIONS	2,851.56	1,500.00	5,682.42	2,000.00
252-000-679-004840	FRIENDS OF THE MARKET	361.85			
252-000-679-004845	FUNDRAISING REVENUE	59,022.50	50,000.00	36,113.00	58,000.00
252-000-684-004800	MISC. & SUNDRY	194.09		925.00	
252-000-684-004814	PROMOTIONAL PRODUCTS		500.00		2,000.00
252-000-699-100000	OP. TRANS FROM GENERAL FUND	7,000.00	7,000.00		9,000.00
252-000-699-400000	OP. TRANS FROM CAPITAL PROJECTS	90,000.00			
Total Department :		578,878.63	618,500.00	519,529.24	1,123,767.00
WESTERN AVENUE CHALETS					
5100	SALARIES & BENEFITS	360.50		7,799.12	
5300	CONTRACTUAL SERVICES	25,141.37	31,500.00	26,563.86	34,100.00
5200	SUPPLIES	58.98		1,528.86	
Total Department WESTERN AVENUE CHALETS:		(25,560.85)	(31,500.00)	(35,891.84)	(34,100.00)
FARMERS & FLEA MARKET					
5100	SALARIES & BENEFITS	124,748.43	142,631.00	101,201.17	141,024.00
5300	CONTRACTUAL SERVICES	429,150.10	399,100.00	406,394.07	419,920.00
5200	SUPPLIES	55,028.91	56,400.00	44,377.90	65,600.00
5400	OTHER EXPENSES	1,467.06	2,000.00	1,188.76	2,000.00
5700	CAPITAL OUTLAYS	15,367.47	14,800.00	6,851.30	493,692.00
Total Department FARMERS & FLEA MARKET:		(625,761.97)	(614,931.00)	(560,013.20)	(1,122,236.00)
Fund 252 - FARMERS MARKET & KITCHEN 242:					
TOTAL ESTIMATED REVENUES		578,878.63	618,500.00	519,529.24	1,123,767.00
TOTAL APPROPRIATIONS		651,322.82	646,431.00	595,905.04	1,156,336.00
NET OF REVENUES & APPROPRIATIONS:		(72,444.19)	(27,931.00)	(76,375.80)	(32,569.00)
BEG. FUND BALANCE		156,985.98	84,541.79	84,541.79	84,541.79
END FUND BALANCE		84,541.79	56,610.79	8,165.99	51,972.79

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 254 MERCY HEALTH ARENA					
254-000-613-004691	EVENT REVENUE	572,120.35	450,000.00	570,696.44	500,000.00
254-000-613-004696	CONCESSION NON ALCHOLIC	104,682.57	87,500.00	99,417.54	87,500.00
254-000-613-004699	FOOD HUB	65,133.13	52,500.00	70,716.55	59,000.00
254-000-614-004630	CARLISLES	95,427.41	100,000.00	75,508.49	100,000.00
254-000-614-004639	RAD DADS	216,128.00	200,000.00	165,086.66	200,000.00
254-000-614-004640	TICKET SURCHARGE	56,304.80	45,000.00	50,447.93	48,000.00
254-000-614-004646	CONCESSIONS FOOD	146,361.97	120,000.00	133,130.36	120,000.00
254-000-614-004697	ALCOHOLIC BEVERAGE	162,806.01	150,000.00	163,834.95	150,000.00
254-000-614-004698	FLOOR RENTAL	300,606.00	275,000.00	230,126.65	325,000.00
254-000-620-004619	MISC. SALES AND SERVICES	56,581.85	20,000.00	41,489.50	30,000.00
254-000-626-004666	PARKING LOT RENTAL - WESTERN AVE	42,682.33	35,000.00	40,268.76	35,000.00
254-000-632	ANNEX REVENUE	63,390.00	63,390.00	58,852.50	63,390.00
254-000-657-004802	REIMB:SERVICES RENDERED	11,005.61	10,000.00	256.55	
254-000-665-004970	INTEREST INCOME	14,528.67	10,000.00	10,717.30	14,500.00
254-000-667-004667	PARKING LOT RENTAL - SHORELINE	16,678.01	12,000.00	12,619.74	12,000.00
254-000-667-004677	RENT	104,156.88	70,000.00	27,500.00	50,000.00
254-000-671	ADVERTISING REVENUE	141,515.00	120,000.00	116,667.00	132,500.00
254-000-684-004800	MISC. & SUNDRY	2,261.72	5,000.00	85.23	2,000.00
254-000-699-100000	OP. TRANS FROM GENERAL FUND	760,000.00	450,000.00		445,156.00
Total Department :		2,932,370.31	2,275,390.00	1,867,422.15	2,374,046.00
MERCY HEALTH ARENA					
5100	SALARIES & BENEFITS	376,052.31	379,074.00	294,970.45	396,614.00
5300	CONTRACTUAL SERVICES	1,755,608.56	1,375,745.00	1,511,139.61	1,465,432.00
5200	SUPPLIES	354,666.98	320,500.00	327,930.69	347,000.00
5400	OTHER EXPENSES	66,627.22	66,500.00	62,263.00	61,500.00
5700	CAPITAL OUTLAYS	71,320.48	55,750.00	53,260.86	38,500.00
Total Department MERCY HEALTH ARENA:		(2,624,275.55)	(2,197,569.00)	(2,249,564.61)	(2,309,046.00)
CARLISLE					
5200	SUPPLIES	66,771.18	60,000.00	54,118.97	65,000.00
Total Department CARLISLE:		(66,771.18)	(60,000.00)	(54,118.97)	(65,000.00)
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	244,251.41	5,000.00		
Total Department CAPITAL PROJECTS:		(244,251.41)	(5,000.00)	0.00	0.00
Fund 254 - MERCY HEALTH ARENA:					
TOTAL ESTIMATED REVENUES		2,932,370.31	2,275,390.00	1,867,422.15	2,374,046.00
TOTAL APPROPRIATIONS		2,935,298.14	2,262,569.00	2,303,683.58	2,374,046.00
NET OF REVENUES & APPROPRIATIONS:		(2,927.83)	12,821.00	(436,261.43)	0.00
BEG. FUND BALANCE		81,153.10	78,225.27	78,225.27	78,225.27
END FUND BALANCE		78,225.27	91,046.27	(358,036.16)	78,225.27

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 285 TREE REPLACEMENT					
285-000-665-004970	INTEREST INCOME	71.14		17.72	
285-000-674-004805	CONTRIBUTIONS	9,000.00	184,000.00	7,000.00	3,000.00
285-000-674-092522	CONTRIBUTIONS			74,485.00	
285-000-684-004800	MISC. & SUNDRY	3,000.00	22,500.00	18,657.79	
Total Department :		12,071.14	206,500.00	100,160.51	3,000.00
FORESTRY					
5300	CONTRACTUAL SERVICES	1,007.00	1,500.00		
5200	SUPPLIES	15,543.50	19,500.00	19,778.48	7,500.00
Total Department FORESTRY:		(16,550.50)	(21,000.00)	(19,778.48)	(7,500.00)
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES		175,000.00	137,725.00	
Total Department CAPITAL PROJECTS:		0.00	(175,000.00)	(137,725.00)	0.00
Fund 285 - TREE REPLACEMENT:					
TOTAL ESTIMATED REVENUES		12,071.14	206,500.00	100,160.51	3,000.00
TOTAL APPROPRIATIONS		16,550.50	196,000.00	157,503.48	7,500.00
NET OF REVENUES & APPROPRIATIONS:		(4,479.36)	10,500.00	(57,342.97)	(4,500.00)
BEG. FUND BALANCE		12,446.01	7,966.65	7,966.65	7,966.65
END FUND BALANCE		7,966.65	18,466.65	(49,376.32)	3,466.65

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 394 DOWNTOWN DEVELOPMENT AUTH DS					
394-000-402	PROPERTY TAX	516,659.00	537,000.00	513,921.00	524,621.00
394-000-428	REIMBURSEMENT STATE			39,469.06	
394-000-540	STATE GRANTS	12,000.00			
394-000-569	STATE GRANTS OTHER			4,015.84	
394-000-613	EVENT REVENUE	98,381.95	100,000.00	65,575.97	100,000.00
394-000-665-004970	INTEREST INCOME	2,071.18	1,300.00	1,243.15	1,600.00
394-000-679-004847	SPONSORSHIP REVENUE - MUSK ART F	24,000.00	12,000.00	34,500.00	33,500.00
394-000-699-200000	OP. TRANS FROM SPECIAL REVENUE	600.00			
Total Department :		653,712.13	650,300.00	658,725.02	659,721.00
DOWNTOWN MUSKEGON BID					
5100	SALARIES & BENEFITS	123,387.83	138,284.00	99,862.60	140,209.00
5300	CONTRACTUAL SERVICES	38,843.34	100,000.00	37,547.01	48,000.00
5200	SUPPLIES	4,460.00		3,129.40	4,000.00
5400	OTHER EXPENSES			450.00	
Total Department DOWNTOWN MUSKEGON BID:		(166,691.17)	(238,284.00)	(140,989.01)	(192,209.00)
LAKESHORE ART FESTIVAL					
5300	CONTRACTUAL SERVICES	82,757.32	27,700.00	19,737.26	21,200.00
5200	SUPPLIES	16,597.60	2,000.00	9,281.26	17,000.00
Total Department LAKESHORE ART FESTIVAL:		(99,354.92)	(29,700.00)	(29,018.52)	(38,200.00)
TASTE OF MUSKEGON					
5300	CONTRACTUAL SERVICES	25,115.20			
5200	SUPPLIES	15.99			
Total Department TASTE OF MUSKEGON:		(25,131.19)	0.00	0.00	0.00
FARMERS & FLEA MARKET					
5300	CONTRACTUAL SERVICES	1,277.90			
Total Department FARMERS & FLEA MARKET:		(1,277.90)	0.00	0.00	0.00
EVENTS					
5200	SUPPLIES	2,393.58		2,455.94	
Total Department EVENTS:		(2,393.58)	0.00	(2,455.94)	0.00
DEBT SERVICE					
5300	CONTRACTUAL SERVICES	204,884.93	145,000.00	193,078.25	216,000.00
5900	OTHER FINANCING USES	130,000.00	130,000.00		130,000.00
Total Department DEBT SERVICE:		(334,884.93)	(275,000.00)	(193,078.25)	(346,000.00)
TRANSFERS TO OTHER FUNDS					
5900	OTHER FINANCING USES	30,000.00			
Total Department TRANSFERS TO OTHER FUNDS:		(30,000.00)	0.00	0.00	0.00
Fund 394 - DOWNTOWN DEVELOPMENT AUTH DS:					
TOTAL ESTIMATED REVENUES		653,712.13	650,300.00	658,725.02	659,721.00
TOTAL APPROPRIATIONS		659,733.69	542,984.00	365,541.72	576,409.00
NET OF REVENUES & APPROPRIATIONS:		(6,021.56)	107,316.00	293,183.30	83,312.00
BEG. FUND BALANCE		460,986.12	454,964.56	454,964.56	454,964.56
END FUND BALANCE		454,964.56	562,280.56	748,147.86	538,276.56

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 395 TIFA DEBT SERVICE					
395-000-402	PROPERTY TAX	48,776.00	50,000.00	51,407.00	53,463.00
395-000-428	REIMBURSEMENT STATE	9,497.18		9,361.78	
395-000-665-004970	INTEREST INCOME	135.19		108.01	
Total Department :		<u>58,408.37</u>	<u>50,000.00</u>	<u>60,876.79</u>	<u>53,463.00</u>
DEBT SERVICE					
5900	OTHER FINANCING USES	50,000.04	50,000.00	41,666.70	50,000.00
Total Department DEBT SERVICE:		<u>(50,000.04)</u>	<u>(50,000.00)</u>	<u>(41,666.70)</u>	<u>(50,000.00)</u>
Fund 395 - TIFA DEBT SERVICE:					
TOTAL ESTIMATED REVENUES		58,408.37	50,000.00	60,876.79	53,463.00
TOTAL APPROPRIATIONS		50,000.04	50,000.00	41,666.70	50,000.00
NET OF REVENUES & APPROPRIATIONS:		<u>8,408.33</u>	<u>0.00</u>	<u>19,210.09</u>	<u>3,463.00</u>
BEG. FUND BALANCE		30,513.47	38,921.80	38,921.80	38,921.80
END FUND BALANCE		38,921.80	38,921.80	58,131.89	42,384.80

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 420 CONVENTION CENTER CONSTRUCTION					
420-000-665-004970	INTEREST INCOME	428.28	400.00	332.96	400.00
420-000-676	COUNTY REIM PA 59 FUNDS COLLECTE	916,644.70	925,000.00	929,875.00	943,000.00
Total Department :		917,072.98	925,400.00	930,207.96	943,400.00
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	500.00	500.00	500.00	500.00
Total Department CAPITAL PROJECTS:		(500.00)	(500.00)	(500.00)	(500.00)
DEBT SERVICE					
5900	OTHER FINANCING USES	916,645.00	930,000.00	929,875.00	943,000.00
Total Department DEBT SERVICE:		(916,645.00)	(930,000.00)	(929,875.00)	(943,000.00)
Fund 420 - CONVENTION CENTER CONSTRUCTION:					
TOTAL ESTIMATED REVENUES		917,072.98	925,400.00	930,207.96	943,400.00
TOTAL APPROPRIATIONS		917,145.00	930,500.00	930,375.00	943,500.00
NET OF REVENUES & APPROPRIATIONS:		(72.02)	(5,100.00)	(167.04)	(100.00)
BEG. FUND BALANCE		114,407.78	114,335.76	114,335.76	114,335.76
END FUND BALANCE		114,335.76	109,235.76	114,168.72	114,235.76

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 445 PUBLIC IMPROVEMENT					
445-000-502	FEDERAL GRANTS	65,012.50		102,488.00	
445-000-540	STATE GRANTS	300,000.00			
445-000-626-004651	REIMBURSEMENT	285,067.00	300,000.00		275,000.00
445-000-665-004970	INTEREST INCOME	7,104.49	6,000.00	2,660.82	2,500.00
445-000-667-004677	RENT	10,049.41	10,000.00		
445-000-669	GAIN ON INVESTMENT	3,749.45			
445-000-671	LEASE BILLBOARDS	6,612.50	7,000.00	9,321.75	5,000.00
445-000-674-004805	CONTRIBUTIONS	13,293.00			
445-000-677-004808	SALE OF LAND	2,589,065.38	100,000.00	179,993.55	
445-000-679-004847	SPONSORSHIP REVENUE - PARKS	150,000.00	150,000.00	112,500.00	150,000.00
445-000-684-004800	MISC. & SUNDRY	146,496.30	500.00	29,585.00	
Total Department :		3,576,450.03	573,500.00	436,549.12	432,500.00
ECONOMIC DEVELOPMENT					
5700	CAPITAL OUTLAYS	25,219.97			
Total Department ECONOMIC DEVELOPMENT:		(25,219.97)	0.00	0.00	0.00
WESTERN AVENUE CHALETS					
5300	CONTRACTUAL SERVICES	15,000.00			
Total Department WESTERN AVENUE CHALETS:		(15,000.00)	0.00	0.00	0.00
CAPITAL PROJECTS					
5100	SALARIES & BENEFITS	334.11			
5300	CONTRACTUAL SERVICES	2,089,014.80	530,000.00	503,600.46	523,000.00
5200	SUPPLIES	157,956.62		145,781.64	
5700	CAPITAL OUTLAYS	502,213.11		7,838.59	
Total Department CAPITAL PROJECTS:		(2,749,518.64)	(530,000.00)	(657,220.69)	(523,000.00)
Fund 445 - PUBLIC IMPROVEMENT:					
TOTAL ESTIMATED REVENUES		3,576,450.03	573,500.00	436,549.12	432,500.00
TOTAL APPROPRIATIONS		2,789,738.61	530,000.00	657,220.69	523,000.00
NET OF REVENUES & APPROPRIATIONS:		786,711.42	43,500.00	(220,671.57)	(90,500.00)
BEG. FUND BALANCE		286,653.74	1,073,365.16	1,073,365.16	1,073,365.16
END FUND BALANCE		1,073,365.16	1,116,865.16	852,693.59	982,865.16

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 482 STATE GRANTS					
482-000-502-092334	FEDERAL GRANTS	988,081.34	162,500.00	64,000.00	
482-000-502-092339	FEDERAL GRANTS	398,819.06	1,500,000.00	569,676.15	3,600,000.00
482-000-540	STATE GRANTS	381,722.29		82,775.21	
482-000-540-092415	STATE GRANTS	2,500,000.00			
482-000-540-092419	STATE GRANTS	653,919.22		17,946.85	
482-000-540-092501	STATE GRANTS	1,000,000.00			
482-000-540-092520	STATE GRANTS	5,582.50		196,126.76	
482-000-665-004970	INTEREST INCOME			148,062.57	
Total Department :		5,928,124.41	1,662,500.00	1,078,587.54	3,600,000.00
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	5,517,139.95	1,500,000.00	385,704.47	3,600,000.00
5200	SUPPLIES	240,404.79		114,055.55	
5900	OTHER FINANCING USES	47,683.09			
5700	CAPITAL OUTLAYS	397,500.00	162,500.00	64,000.00	
482-901-540-092206	STATE GRANTS	223,446.25			
482-901-540-092345	STATE GRANTS	51,157.17			
Total Department CAPITAL PROJECTS:		(5,928,124.41)	(1,662,500.00)	(563,760.02)	(3,600,000.00)
Fund 482 - STATE GRANTS:					
TOTAL ESTIMATED REVENUES		6,202,727.83	1,662,500.00	1,078,587.54	3,600,000.00
TOTAL APPROPRIATIONS		6,202,727.83	1,662,500.00	563,760.02	3,600,000.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	514,827.52	0.00
BEG. FUND BALANCE		1,547.09	1,547.09	1,547.09	1,547.09
END FUND BALANCE		1,547.09	1,547.09	516,374.61	1,547.09

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 590 SEWAGE DISPOSAL SYSTEM					
590-000-620-004619	MISC. SALES AND SERVICES	155,700.00	125,000.00	60,900.00	75,000.00
590-000-628-004605	METERED SALES	9,615,879.88	9,600,000.00	7,909,088.25	9,500,000.00
590-000-638-004606	DEBT SERVICE FEE	380,945.34	425,188.00	329,449.08	652,912.00
590-000-657-004704	PENALTIES/INTEREST/FINES	189,176.00	200,000.00	157,943.96	200,000.00
590-000-657-004802	REIMB:SERVICES RENDERED	206,738.00	5,000.00	(130,828.21)	5,000.00
590-000-665-004970	INTEREST INCOME	29,562.20	20,000.00	22,405.16	20,000.00
590-000-696-004961	BOND PROCEEDS				262,500.00
Total Department :		10,578,001.42	10,375,188.00	8,348,958.24	10,715,412.00
PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	127,963.44	148,850.00	123,997.60	165,247.00
Total Department PENSION ADMINISTRATION:		(127,963.44)	(148,850.00)	(123,997.60)	(165,247.00)
MUSKEGON CO. WASTEWATER TREATMENT					
5300	CONTRACTUAL SERVICES	5,104,696.37	5,150,000.00	3,181,917.91	4,641,000.00
Total Department MUSKEGON CO. WASTEWATER TREATME		(5,104,696.37)	(5,150,000.00)	(3,181,917.91)	(4,641,000.00)
WATER & SEWER MAINTENANCE					
[None]	Unclassified	(27,357.00)			
5100	SALARIES & BENEFITS	1,111,248.47	1,121,100.00	945,912.19	1,226,938.00
5300	CONTRACTUAL SERVICES	1,394,553.75	891,297.00	736,973.99	968,713.00
5200	SUPPLIES	119,916.29	144,500.00	119,154.24	148,700.00
5400	OTHER EXPENSES	422,348.61	403,000.00	571,159.00	53,000.00
5700	CAPITAL OUTLAYS	7,313.16	51,500.00	65,535.47	90,975.00
Total Department WATER & SEWER MAINTENANCE:		(3,028,023.28)	(2,611,397.00)	(2,438,734.89)	(2,488,326.00)
CAPITAL PROJECTS					
5100	SALARIES & BENEFITS	5,421.13			
5300	CONTRACTUAL SERVICES	1,460,970.62	2,729,197.00	834,989.06	3,286,287.00
5700	CAPITAL OUTLAYS	(1,460,970.62)			
Total Department CAPITAL PROJECTS:		(5,421.13)	(2,729,197.00)	(834,989.06)	(3,286,287.00)
DEBT SERVICE					
5300	CONTRACTUAL SERVICES	730,324.82	678,085.00	582,023.91	709,121.00
5900	OTHER FINANCING USES	1,032,832.17	664,894.00	1,360,219.98	439,511.00
Total Department DEBT SERVICE:		(1,763,156.99)	(1,342,979.00)	(1,942,243.89)	(1,148,632.00)
Fund 590 - SEWAGE DISPOSAL SYSTEM:					
TOTAL ESTIMATED REVENUES		10,578,001.42	10,375,188.00	8,348,958.24	10,715,412.00
TOTAL APPROPRIATIONS		10,029,261.21	11,982,423.00	8,521,883.35	11,729,492.00
NET OF REVENUES & APPROPRIATIONS:		548,740.21	(1,607,235.00)	(172,925.11)	(1,014,080.00)
BEG. FUND BALANCE		28,891,312.53	29,452,777.57	29,452,777.57	29,452,777.57
FUND BALANCE ADJUSTMENTS		12,724.83		0.00	
END FUND BALANCE		29,452,777.57	27,845,542.57	29,279,852.46	28,438,697.57

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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 591 WATER SUPPLY SYSTEM					
591-000-502	FEDERAL GRANTS	1,959,270.39		460,065.44	
591-000-540	STATE GRANTS	166,278.68	5,381,438.00	43,276.10	
591-000-540-092414	STATE GRANTS	990,681.00	50,000.00		
591-000-620-004619	MISC. SALES AND SERVICES	225,621.29	150,000.00	48,405.68	75,000.00
591-000-628-004605	METERED SALES	3,775,214.89	4,200,000.00	3,622,048.18	4,408,000.00
591-000-637	WHOLESALE WATER	5,113,992.88	5,500,000.00	4,590,227.72	5,500,000.00
591-000-638-004606	DEBT SERVICE FEE	1,105,704.14	1,192,364.00	929,441.85	1,224,416.00
591-000-642-004652	TOWNSHIP MAINTENANCE CONTRACT	144,242.43	125,000.00	100,186.67	125,000.00
591-000-644-004618	LEAD REPLACEMENT FEE	762,804.40	760,000.00	638,973.55	750,000.00
591-000-657-004704	PENALTIES/INTEREST/FINES	127,106.25	130,000.00	124,256.14	150,000.00
591-000-657-004802	REIMB:SERVICES RENDERED	54,535.60	70,000.00	88,665.54	50,000.00
591-000-665-004970	INTEREST INCOME	91,438.56	15,000.00	3,507.16	10,000.00
591-000-673	GAIN (LOSS) ON SALE OF ASSETS			405,446.81	
591-000-684-004800	MISC. & SUNDRY	25,460.62	450,000.00	534,722.04	10,000.00
591-000-692-004661	LEASE/RENTAL	207,539.32	275,000.00	186,808.99	210,000.00
591-000-696-004961	BOND PROCEEDS	(60,593.23)	4,144,313.00	2,668,201.92	11,232,750.00
Total Department :		14,689,297.22	22,443,115.00	14,444,233.79	23,745,166.00
PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	253,442.28	294,811.00	245,587.60	327,285.00
Total Department PENSION ADMINISTRATION:		(253,442.28)	(294,811.00)	(245,587.60)	(327,285.00)
LEAD SERVICE LINE					
5100	SALARIES & BENEFITS	349,764.00	429,963.00	205,874.46	312,120.00
5300	CONTRACTUAL SERVICES	255,018.35	310,000.00	299,055.07	265,000.00
5200	SUPPLIES	160,561.41	116,000.00	76,490.03	100,000.00
Total Department LEAD SERVICE LINE:		(765,343.76)	(855,963.00)	(581,419.56)	(677,120.00)
WATER SUPPLY & FILTRATION					
[None]	Unclassified	(45,597.00)			
5100	SALARIES & BENEFITS	1,286,933.84	1,490,324.00	1,111,422.20	1,529,204.00
5300	CONTRACTUAL SERVICES	937,843.59	1,108,944.00	873,657.07	1,255,950.00
5200	SUPPLIES	487,087.48	552,640.00	368,050.89	563,800.00
5400	OTHER EXPENSES	1,365.00	7,000.00	4,561.70	7,000.00
5700	CAPITAL OUTLAYS	94,620.84	166,850.00	71,157.69	202,950.00
Total Department WATER SUPPLY & FILTRATION:		(2,762,253.75)	(3,325,758.00)	(2,428,849.55)	(3,558,904.00)
WATER & SEWER MAINTENANCE					
[None]	Unclassified	(45,597.00)			
5100	SALARIES & BENEFITS	1,592,244.49	1,548,518.00	1,346,814.93	1,731,345.00
5300	CONTRACTUAL SERVICES	1,214,283.96	1,086,862.00	828,853.06	1,032,173.00
5200	SUPPLIES	322,197.70	318,000.00	276,350.80	341,900.00
5400	OTHER EXPENSES	214,745.66	220,000.00	67,356.89	65,000.00
5700	CAPITAL OUTLAYS	28,644.81	28,000.00	26,981.61	34,975.00
Total Department WATER & SEWER MAINTENANCE:		(3,326,519.62)	(3,201,380.00)	(2,546,357.29)	(3,205,393.00)
WATER & SEWER MAINTENANCE-TWP					
5100	SALARIES & BENEFITS	42,403.37	41,099.00	38,468.20	24,122.00
5300	CONTRACTUAL SERVICES	25,247.79	47,000.00	39,598.85	53,000.00
5200	SUPPLIES	3,868.25	2,750.00	522.94	2,750.00
Total Department WATER & SEWER MAINTENANCE-TWP:		(71,519.41)	(90,849.00)	(78,589.99)	(79,872.00)
CAPITAL PROJECTS					
5100	SALARIES & BENEFITS	1,156.00			
5300	CONTRACTUAL SERVICES	5,157,566.18	11,106,349.00	5,566,010.23	13,045,592.00
5700	CAPITAL OUTLAYS	(5,157,565.91)			
Total Department CAPITAL PROJECTS:		(1,156.27)	(11,106,349.00)	(5,566,010.23)	(13,045,592.00)
DEBT SERVICE					
5300	CONTRACTUAL SERVICES	1,581,289.47	1,518,573.00	1,305,396.50	1,587,156.00
5400	OTHER EXPENSES	561.01			
5900	OTHER FINANCING USES	2,376,916.11	1,415,245.00	2,919,981.26	557,040.00
Total Department DEBT SERVICE:		(3,958,766.59)	(2,933,818.00)	(4,225,377.76)	(2,144,196.00)
Fund 591 - WATER SUPPLY SYSTEM:					
TOTAL ESTIMATED REVENUES		14,689,297.22	22,443,115.00	14,444,233.79	23,745,166.00
TOTAL APPROPRIATIONS		11,139,001.68	21,808,928.00	15,672,191.98	23,038,362.00
NET OF REVENUES & APPROPRIATIONS:		3,550,295.54	634,187.00	(1,227,958.19)	706,804.00
BEG. FUND BALANCE		37,324,673.75	40,808,882.50	40,808,882.50	40,808,882.50
FUND BALANCE ADJUSTMENTS		(66,086.79)		0.00	

BUDGET REPORT FOR CITY OF MUSKEGON
 Calculations As of 04/30/2026

GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 591 WATER SUPPLY SYSTEM					
END FUND BALANCE		40,808,882.50	41,443,069.50	39,580,924.31	41,515,686.50

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 594 MARINA AND LAUNCH RAMP					
594-000-540	STATE GRANTS				350,000.00
594-000-631	ICE SALES	300.00	300.00		
594-000-644-004626	LARGE BASIN FEES	202,377.62	184,000.00	171,973.00	184,000.00
594-000-644-004627	SMALL BASIN FEES		900.00	900.00	
594-000-644-004628	MOORING FEES	10,155.40	12,000.00	15,865.55	15,000.00
594-000-644-004629	TRANSIENT FEES	1,508.00	8,000.00	6,448.00	6,500.00
594-000-653	LAUNCH RAMP	113,181.00	100,000.00	94,720.50	120,000.00
594-000-656	TRAFFIC FINES & FEES	140.00		35.00	
594-000-665-004970	INTEREST INCOME	1,602.74	1,600.00	1,775.61	1,600.00
594-000-684-004800	MISC. & SUNDRY	2,142.03	1,000.00	859.00	49,000.00
594-000-699-100000	OP. TRANS FROM GENERAL FUND	300,000.00			
Total Department :		631,406.79	307,800.00	292,576.66	726,100.00
MUNICIPAL MARINA					
5100	SALARIES & BENEFITS	123,390.88	146,481.00	81,229.36	137,545.00
5300	CONTRACTUAL SERVICES	215,936.52	222,867.00	215,348.12	173,194.00
5200	SUPPLIES	15,768.84	31,100.00	19,099.79	25,400.00
5400	OTHER EXPENSES	517.16	1,000.00	325.55	1,000.00
5900	OTHER FINANCING USES	100,794.12	100,000.00	67,440.14	100,000.00
5700	CAPITAL OUTLAYS	51,333.89	57,200.00	23,383.27	3,200.00
Total Department MUNICIPAL MARINA:		(507,741.41)	(558,648.00)	(406,826.23)	(440,339.00)
LAUNCH RAMPS					
5100	SALARIES & BENEFITS	2,061.14	5,739.00	1,919.04	10,000.00
5300	CONTRACTUAL SERVICES	19,686.30	18,500.00	9,758.77	135,820.00
5200	SUPPLIES	1,929.49	21,500.00	925.65	2,500.00
Total Department LAUNCH RAMPS:		(23,676.93)	(45,739.00)	(12,603.46)	(148,320.00)
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES		350,000.00		1,130,000.00
5700	CAPITAL OUTLAYS				
Total Department CAPITAL PROJECTS:		0.00	(350,000.00)	0.00	(1,130,000.00)
Fund 594 - MARINA AND LAUNCH RAMP:					
TOTAL ESTIMATED REVENUES		631,406.79	307,800.00	292,576.66	726,100.00
TOTAL APPROPRIATIONS		531,418.34	954,387.00	419,429.69	1,718,659.00
NET OF REVENUES & APPROPRIATIONS:		99,988.45	(646,587.00)	(126,853.03)	(992,559.00)
BEG. FUND BALANCE		1,347,928.34	1,449,485.52	1,449,485.52	1,449,485.52
FUND BALANCE ADJUSTMENTS		1,568.73		0.00	
END FUND BALANCE		1,449,485.52	802,898.52	1,322,632.49	456,926.52

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 642 PUBLIC SERVICE BUILDING					
642-000-665-004970	INTEREST INCOME	5,399.11	5,000.00	4,163.75	5,000.00
642-000-667-004677	RENT	2,302,002.00	2,732,000.00	2,276,675.90	2,700,000.00
Total Department :		2,307,401.11	2,737,000.00	2,280,839.65	2,705,000.00
PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	542,705.88	631,291.00	525,886.50	329,850.00
Total Department PENSION ADMINISTRATION:		(542,705.88)	(631,291.00)	(525,886.50)	(329,850.00)
PUBLIC SERVICE BUILDING					
[None]	Unclassified	(45,596.00)			
5100	SALARIES & BENEFITS	1,135,728.29	1,331,860.00	967,413.52	1,274,359.00
5300	CONTRACTUAL SERVICES	544,075.10	569,106.00	469,520.13	613,076.00
5200	SUPPLIES	28,580.32	47,750.00	32,935.98	53,500.00
5400	OTHER EXPENSES	15,421.06	11,000.00	6,088.06	11,000.00
5900	OTHER FINANCING USES	22,366.02	25,000.00	10,978.07	25,000.00
5700	CAPITAL OUTLAYS	117,800.13	124,700.00	95,922.05	101,100.00
Total Department PUBLIC SERVICE BUILDING:		(1,818,374.92)	(2,109,416.00)	(1,582,857.81)	(2,078,035.00)
INVENTORY					
5400	OTHER EXPENSES	755.47		8,897.03	
Total Department INVENTORY:		(755.47)	0.00	(8,897.03)	0.00
CAPITAL PROJECTS					
5300	CONTRACTUAL SERVICES	787.67			
5700	CAPITAL OUTLAYS		150,000.00	990.00	
Total Department CAPITAL PROJECTS:		(787.67)	(150,000.00)	(990.00)	0.00
Fund 642 - PUBLIC SERVICE BUILDING:					
TOTAL ESTIMATED REVENUES		2,307,401.11	2,737,000.00	2,280,839.65	2,705,000.00
TOTAL APPROPRIATIONS		2,362,623.94	2,890,707.00	2,118,631.34	2,407,885.00
NET OF REVENUES & APPROPRIATIONS:		(55,222.83)	(153,707.00)	162,208.31	297,115.00
BEG. FUND BALANCE		273,843.75	306,621.21	306,621.21	306,621.21
FUND BALANCE ADJUSTMENTS		88,000.29		0.00	
END FUND BALANCE		306,621.21	152,914.21	468,829.52	603,736.21

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 643 ENGINEERING SERVICES					
643-000-498	LICENSE AND PERMIT MISC.	5,822.40	6,000.00	2,350.00	4,000.00
643-000-665-004970	INTEREST INCOME	696.67		646.40	600.00
643-000-682	ENGINEERING FEES	41,858.65	50,000.00	18,586.90	20,000.00
643-000-684-004680	INTERDEPT.ENGINEERING FEES	959,618.56	660,000.00	708,075.84	700,000.00
643-000-699-100000	OPERATING TRANSFER FROM GENERAL		350,000.00		390,000.00
Total Department :		1,007,996.28	1,066,000.00	729,659.14	1,114,600.00
PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	74,507.52	86,669.00	72,198.40	130,575.00
Total Department PENSION ADMINISTRATION:		(74,507.52)	(86,669.00)	(72,198.40)	(130,575.00)
ENGINEERING					
5100	SALARIES & BENEFITS	576,267.65	604,064.00	479,126.64	616,372.00
5300	CONTRACTUAL SERVICES	296,443.68	334,386.00	279,697.00	343,123.00
5200	SUPPLIES	12,306.65	13,700.00	13,522.14	13,300.00
5400	OTHER EXPENSES	2,639.68	2,500.00	14,904.13	2,500.00
5900	OTHER FINANCING USES	2,499.12		1,666.08	
5700	CAPITAL OUTLAYS	32,495.77	25,000.00	12,892.68	26,000.00
Total Department ENGINEERING:		(922,652.55)	(979,650.00)	(801,808.67)	(1,001,295.00)
Fund 643 - ENGINEERING SERVICES:					
TOTAL ESTIMATED REVENUES		1,007,996.28	1,066,000.00	729,659.14	1,114,600.00
TOTAL APPROPRIATIONS		997,160.07	1,066,319.00	874,007.07	1,131,870.00
NET OF REVENUES & APPROPRIATIONS:		10,836.21	(319.00)	(144,347.93)	(17,270.00)
BEG. FUND BALANCE		104,103.96	171,334.48	171,334.48	171,334.48
FUND BALANCE ADJUSTMENTS		56,394.31		0.00	
END FUND BALANCE		171,334.48	171,015.48	26,986.55	154,064.48

BUDGET REPORT FOR CITY OF MUSKEGON
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GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 661 EQUIPMENT					
661-000-614	REIMBURSEMENT INCOME	997,840.43	2,000,000.00	2,295,226.65	2,661,120.00
661-000-614-004662	EQUIPMENT RENTAL BY DEPTS.	2,950,969.08	1,963,652.00	1,085,725.81	1,291,851.00
661-000-642-004654	METERED SALES-FUEL	22,978.46	20,000.00	18,495.93	20,000.00
661-000-657-004802	REIMB:SERVICES RENDERED	20,144.48	55,000.00	49,353.66	15,000.00
661-000-665-004970	INTEREST INCOME	11,985.11	10,000.00	9,094.09	10,000.00
661-000-684-004800	MISC. & SUNDRY	26,984.01	50,000.00	49,081.48	30,000.00
661-000-693	SALE OF FIXED ASSETS	16,775.00	30,000.00	29,831.00	40,000.00
Total Department :		4,047,676.57	4,128,652.00	3,536,808.62	4,067,971.00
PENSION ADMINISTRATION					
5100	SALARIES & BENEFITS	90,621.12	105,413.00	87,812.80	144,480.00
Total Department PENSION ADMINISTRATION:		(90,621.12)	(105,413.00)	(87,812.80)	(144,480.00)
EQUIPMENT SERVICES					
[None]	Unclassified	(27,357.00)			
5100	SALARIES & BENEFITS	694,786.84	825,256.00	569,411.17	658,102.00
5300	CONTRACTUAL SERVICES	849,798.34	975,206.00	806,853.19	1,006,916.00
5200	SUPPLIES	847,474.31	884,515.00	690,737.06	922,000.00
5400	OTHER EXPENSES	175.00	7,700.00	2,078.00	8,000.00
5900	OTHER FINANCING USES	641,952.01		454,680.64	
5700	CAPITAL OUTLAYS	847,526.57	1,559,000.00	1,383,678.53	2,641,102.00
661-563-673	GAIN ON SALE OF FIXED ASSETS	(3,517.50)			
Total Department EQUIPMENT SERVICES:		(3,857,873.57)	(4,251,677.00)	(3,907,438.59)	(5,236,120.00)
CAPITAL PROJECTS					
5700	CAPITAL OUTLAYS	(730,415.85)		(925,439.00)	
Total Department CAPITAL PROJECTS:		730,415.85	0.00	925,439.00	0.00
Fund 661 - EQUIPMENT:					
TOTAL ESTIMATED REVENUES		4,044,159.07	4,128,652.00	3,536,808.62	4,067,971.00
TOTAL APPROPRIATIONS		3,214,561.34	4,357,090.00	3,069,812.39	5,380,600.00
NET OF REVENUES & APPROPRIATIONS:		829,597.73	(228,438.00)	466,996.23	(1,312,629.00)
BEG. FUND BALANCE		4,164,453.90	5,086,925.36	5,086,925.36	5,086,925.36
FUND BALANCE ADJUSTMENTS		92,873.73		0.00	
END FUND BALANCE		5,086,925.36	4,858,487.36	5,553,921.59	3,774,296.36

BUDGET REPORT FOR CITY OF MUSKEGON
Calculations As of 04/30/2026

GL Number	Description	24-25 Activity	25-26 Amended Budget	25-26 Activity	26-27 Recommended
Fund: 677 GENERAL INSURANCE					
677-000-642-004652	REIMBURSEMENT RETIREE HEALTHCARE	2,514,803.58	1,750,000.00	1,039,793.95	2,000,000.00
677-000-665-004970	INTEREST INCOME	5,017.97	8,000.00	2,215.49	2,800.00
677-000-674	CONTRIBUTIONS	349,309.62	390,264.00	314,524.71	450,552.00
677-000-677-004807	COBRA RECEIPTS		5,000.00		
677-000-684-004800	MISC. & SUNDRY		3,000.00	2,935.39	
677-000-692	INTERDEPT.CHARGES	4,081,264.97	4,531,402.00	3,605,522.87	5,039,332.00
Total Department :		6,950,396.14	6,687,666.00	4,964,992.41	7,492,684.00
INSURANCE SERVICES					
5100	SALARIES & BENEFITS	78,285.83	67,125.00	63,551.33	61,397.00
5300	CONTRACTUAL SERVICES	7,100,332.69	6,642,336.00	5,338,187.71	7,290,678.00
5200	SUPPLIES	1,377.08	1,575.00	1,147.99	1,025.00
5400	OTHER EXPENSES	26,687.59	57,850.00	40,124.56	55,000.00
5700	CAPITAL OUTLAYS	3,773.80		689.00	
Total Department INSURANCE SERVICES:		(7,210,456.99)	(6,768,886.00)	(5,443,700.59)	(7,408,100.00)
Fund 677 - GENERAL INSURANCE:					
TOTAL ESTIMATED REVENUES		6,950,396.14	6,687,666.00	4,964,992.41	7,492,684.00
TOTAL APPROPRIATIONS		7,210,456.99	6,768,886.00	5,443,700.59	7,408,100.00
NET OF REVENUES & APPROPRIATIONS:		(260,060.85)	(81,220.00)	(478,708.18)	84,584.00
BEG. FUND BALANCE		1,659,764.68	1,407,423.75	1,407,423.75	1,407,423.75
FUND BALANCE ADJUSTMENTS		7,719.92		0.00	
END FUND BALANCE		1,407,423.75	1,326,203.75	928,715.57	1,492,007.75
Report Totals:					
TOTAL ESTIMATED REVENUES - ALL FUNDS		66,497,770.08	63,069,331.00	46,042,278.95	72,750,664.00
TOTAL APPROPRIATIONS - ALL FUNDS		60,701,270.37	68,097,129.00	49,434,734.62	77,294,387.00
NET OF REVENUES & APPROPRIATIONS:		5,796,499.71	(5,027,798.00)	(3,392,455.67)	(4,543,723.00)
BEG. FUND BALANCE - ALL FUNDS		83,048,023.01	89,037,717.74	89,037,717.74	89,037,717.74
FUND BALANCE ADJUSTMENTS - ALL FUNDS		193,195.02		0.00	
END FUND BALANCE - ALL FUNDS		89,037,717.74	84,009,919.74	85,645,262.07	84,493,994.74