



*Fiscal Year 2024 Budget
Presented by _____
Koren A. Thurston
Finance Director*

COUNTY OF SAGINAW



BUDGET BOOK - TAB 1

- Budget Transmittal Letter
- 2024 Budget Calendar
- Use of Fund Balance
- Strategic Planning Summary
- Strategic Planning Themes and Goals
- Proposed Staffing Changes
- Debt Service Schedules
- 1 Page Recruitment Piece



BUDGET BOOK - TAB 2

- p. 1-7 Resolution A
- p. 8-17 Budget Summary FY 2024
- p. 18-20 Resolution B
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BUDGET BOOK

TABS 3, 4 & 5

- Tab 3
 - p. 1-129 Budget Summary by Fund and Activity
- Tab 4
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 - p. 4-40 Capital Needs/Requests by Department
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THE PROCESS BEGINS



May 8-May 15, 2023
Elected Official and
Department Head
Meetings

Used most up to
date financial
information



Reviewed
department
revenue and
expenditures

Identified
revenue loss and
determined
reasoning

2019 BOARD PRIORITIES

Enhance the Quality of Life of Our Community

FY 2024 is a transition year for Board Priorities. The Board of Commissioners met on March 8 and 9, 2019 to develop the Board Priorities below to Enhance the quality of living in our community. The FY 2024 Budget reflects both 2019 approved and "2023 proposed Board Priorities".

Quality of Life

**Accessibility of
Services**

**Revenue, Cost
Control & Efficiency**

2023 PROPOSED BOARD PRIORITIES

The Board of Commissioners held a strategic planning Session on April 21 and 22, 2023 and proposed Seven (7) Board Priorities (“2023 Proposed Board Priorities”), which have not been formally approved. The FY 2024 Budget reflects both 2019 approved and “2023 proposed Board Priorities”.

*Increased Collaboration
Between Public and Private
Sectors*

*Continued Responsible
Management of Fiscal
Resources*

*Comprehensive Economic
Development*

*Improved Public Safety
Perception*

*Improved Employee
Engagement*

*State of the Art County
Services*

Enhanced Infrastructure

MISSION STATEMENT

The mission of Saginaw County is to enhance the quality of life of our community in a respectful efficient and fiscally-responsible way by providing the highest quality of services, including economic resources, quality workforce, parks and recreation, safety, entertainment and infrastructure.

VISION STATEMENT

The vision of Saginaw County is a diverse community that empowers all people to celebrate quality of life with pride.



SAGINAW COUNTY VALUE STATEMENT

Because we exist to serve the public,
representatives of Saginaw County will:

- Treat others with kindness and respect
- Demonstrate accountability
- Cultivate a culture of innovation and inclusion
- Engage others through open communication
- Demonstrate appreciation of others by being visibly present

And do this all on a foundation of honesty
and integrity.





FISCAL YEAR 2024 SAGINAW COUNTY BUDGET

FY 2024	\$276,128,168
Difference	\$15,896,316 ↑
Number of Funds:	77
*Use of Fund Balance (28 Funds)	\$3,356,809

*Does not include use of ARPA dollars as Revenue Replacement in the General Fund



PROPERTY TAXES



GENERAL OPERATING	4.8485
PARKS AND RECREATION	0.2937
CASTLE MUSEUM	0.1994
MOSQUITO ABATEMENT	1.000
COMMISSION ON AGING	0.5891
DOW EVENT CENTER	0.4493
LAW ENFORCEMENT	1.7473
ANIMAL CONTROL	0.4243
CHILDREN'S ZOO	0.1997
9-1-1 AUTHORITY	0.2795
HEALTH DEPARTMENT	0.4792
HEALTHSOURCE SAGINAW	0.4110
DEBT	
	10.9210
TOTAL	

PERSONNEL

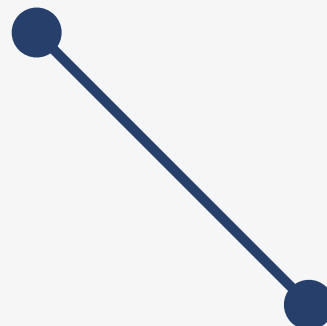
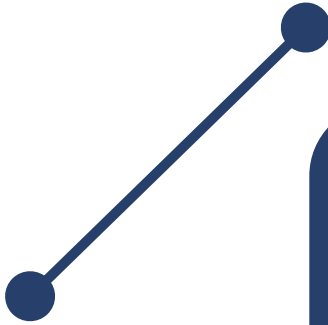


Staffing Level
593.32

Projected Wages
\$38,383,292

Increase in Wages
\$1,461,061

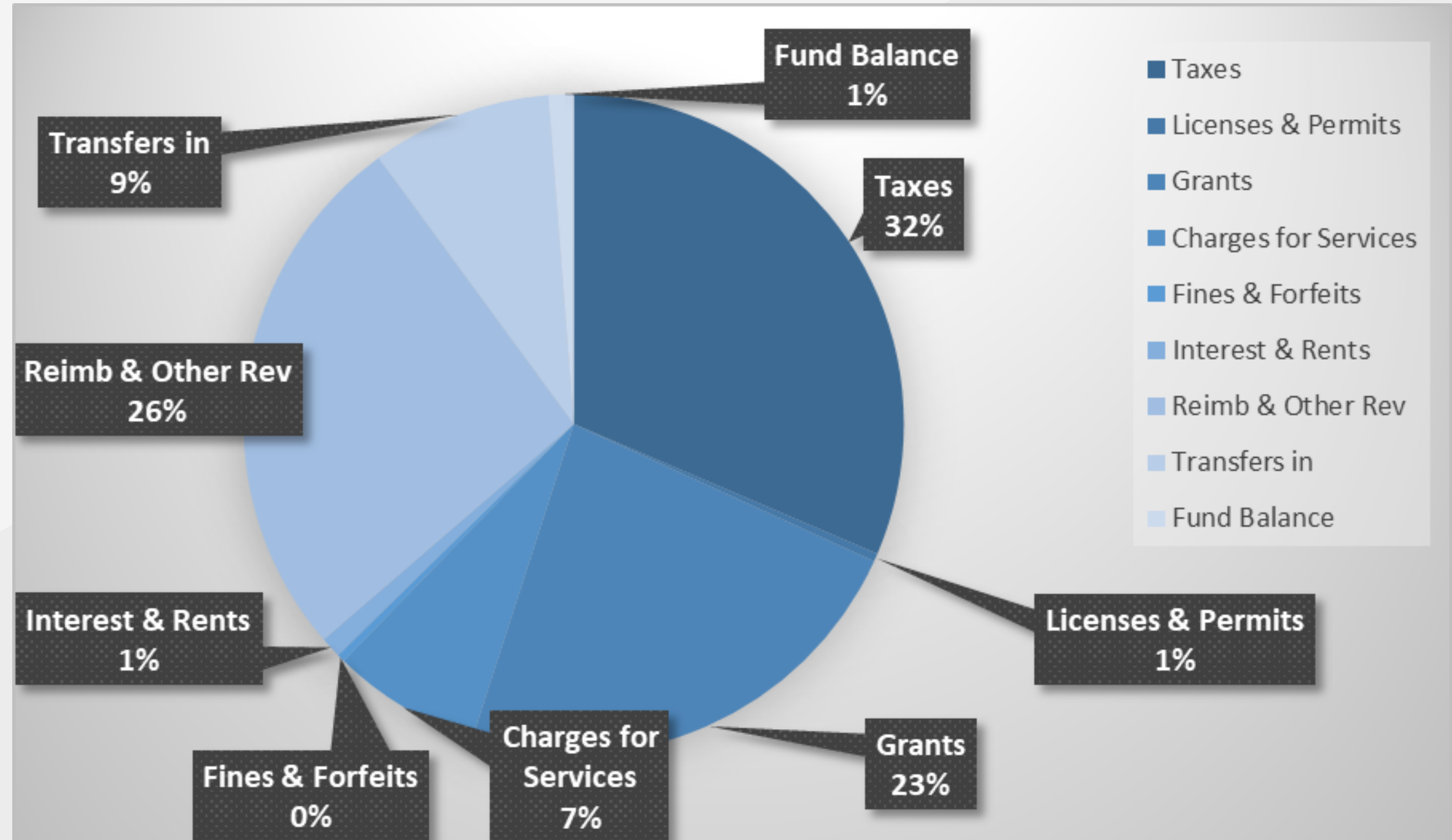
Net Increase
5.00 FTE's





2024 COUNTY BUDGET REVENUES

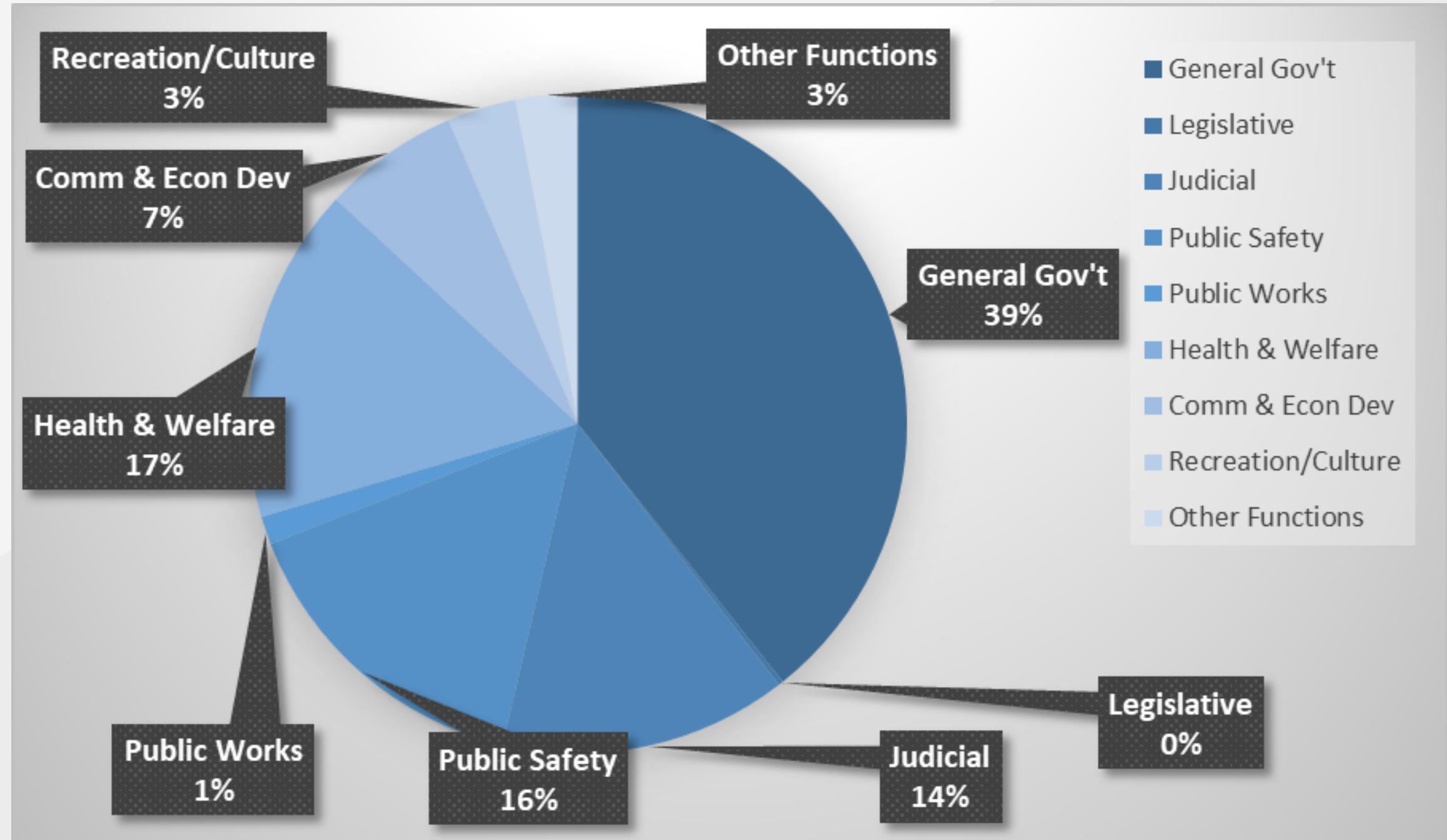
Taxes	\$86,787,272
Licenses & Permits	\$1,082,600
Grants	\$63,915,708
Charges for Services	\$20,155,509
Fines & Forfeits	\$1,072,500
Interest & Rents	\$2,801,605
Reimb & Other Rev	\$72,534,414
Transfers in	\$24,421,751
Fund Balance	\$3,356,809





2024 COUNTY BUDGET EXPENDITURES

General Gov't	\$108,497,062
Legislative	\$682,488
Judicial	\$38,971,467
Public Safety	\$42,531,425
Public Works	\$3,816,458
Health & Welfare	\$45,494,022
Comm & Econ Dev	\$18,470,475
Recreation/Culture	\$9,293,681
Other Functions	\$8,371,090



COUNTY DEBT

**Principal
\$202,651,139**

**Interest
\$53,737,667**

**Grand Total
\$256,388,806**

VETERAN'S SERVICES

- Veteran's Burial Allowance \$19,500
- Michigan Veteran's Affairs Agency (MVAA) County Veterans Service

Fund Grant

- FY2023 - \$98,728
- FY2024 - \$153,860.42 (Requested)

SAGINAW



EMPLOYEE BENEFITS (FUND 698)

VISION	\$68,000	NO CHANGE
Health Insurance (HSA)	\$190,000	NO CHANGE
Health Insurance – Teamsters	\$950,000	\$95,000 
Health Insurance – ASR/HAP	\$8,485,557	\$392,026 
Life Insurance	\$232,900	NO CHANGE
Dental Insurance	\$530,000	NO CHANGE
Unemployment Compensation	\$30,000	NO CHANGE
Worker’s Compensation	\$688,000	NO CHANGE
Long-Term Disability	\$60,000	\$10,000 

RETIREMENT

MERS

Defined Benefit

\$5,601,684

\$880,751



MERS

Defined Benefit Debt

\$4,781,009

\$3,040



MERS

Defined Contribution

\$4,374,367

\$47,467



Pre-65 Retirees (HAP/ASR)

\$3,000,000

**RETIREE
HEALTHCARE**

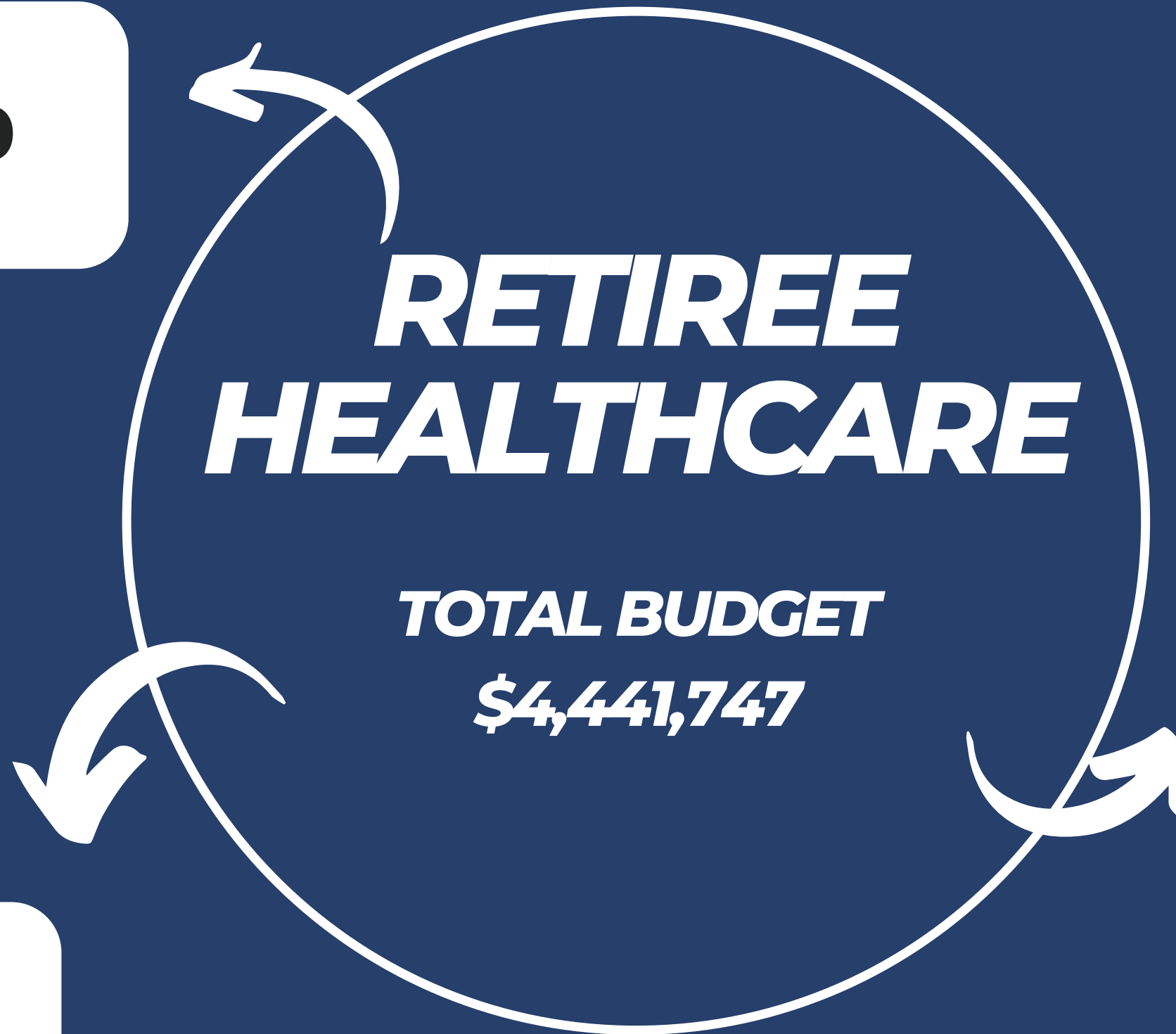
**TOTAL BUDGET
\$4,441,747**

**Post-65 Retirees
(Humana)**

\$1,080,000

**County
Administrative
Costs**

\$361,747





CAPITAL INVESTMENT

\$7,900,271

\$968,059 

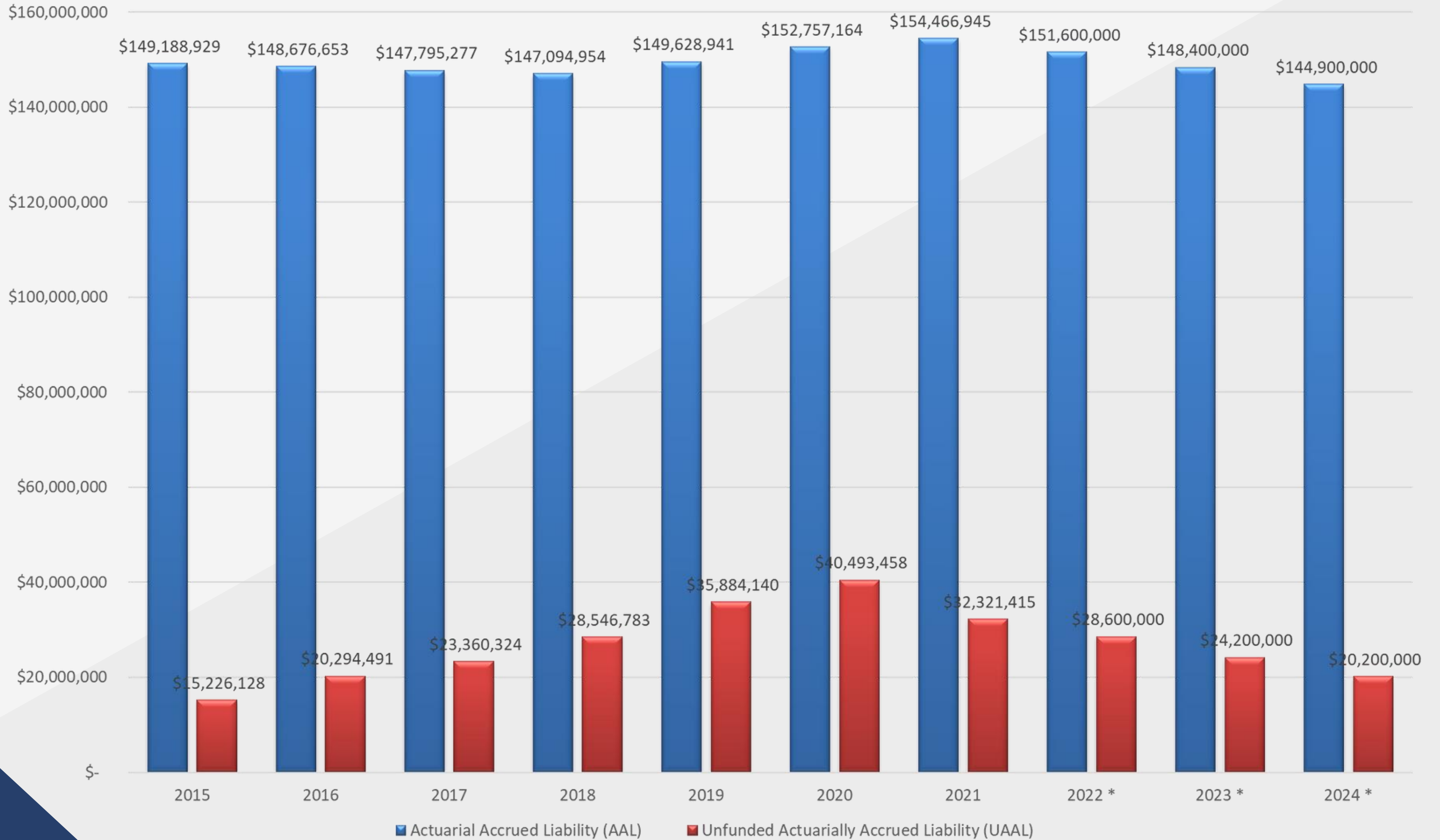




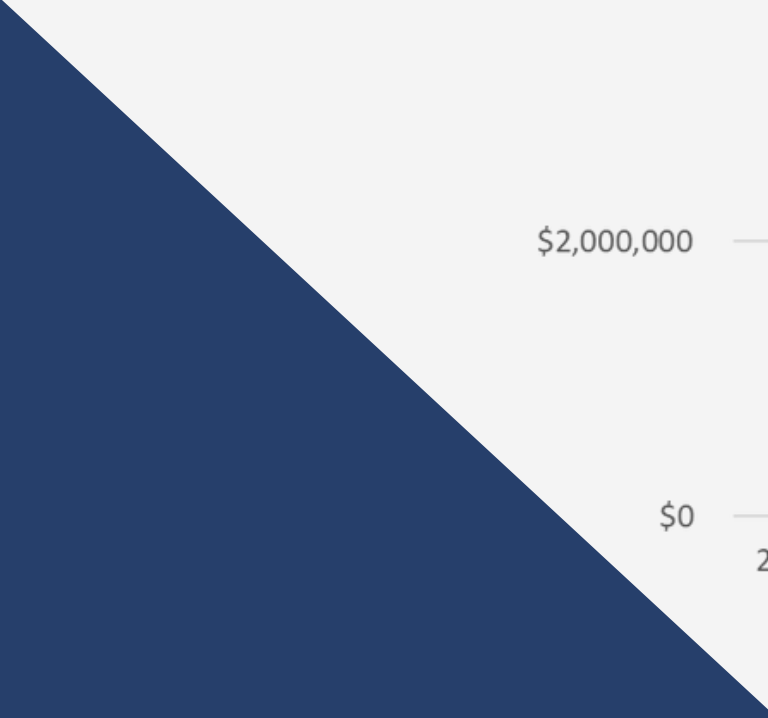
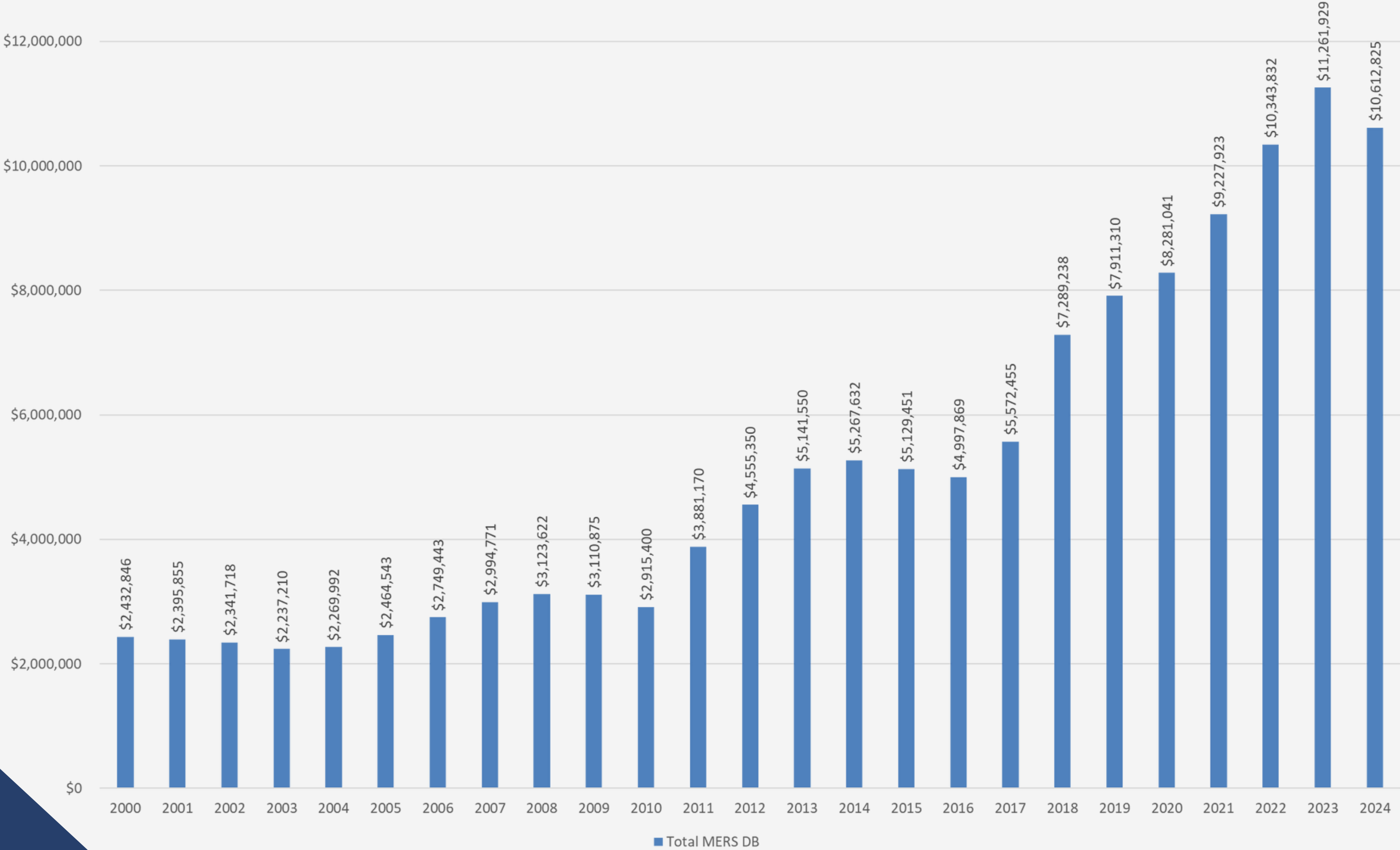
MERS DB PENSION



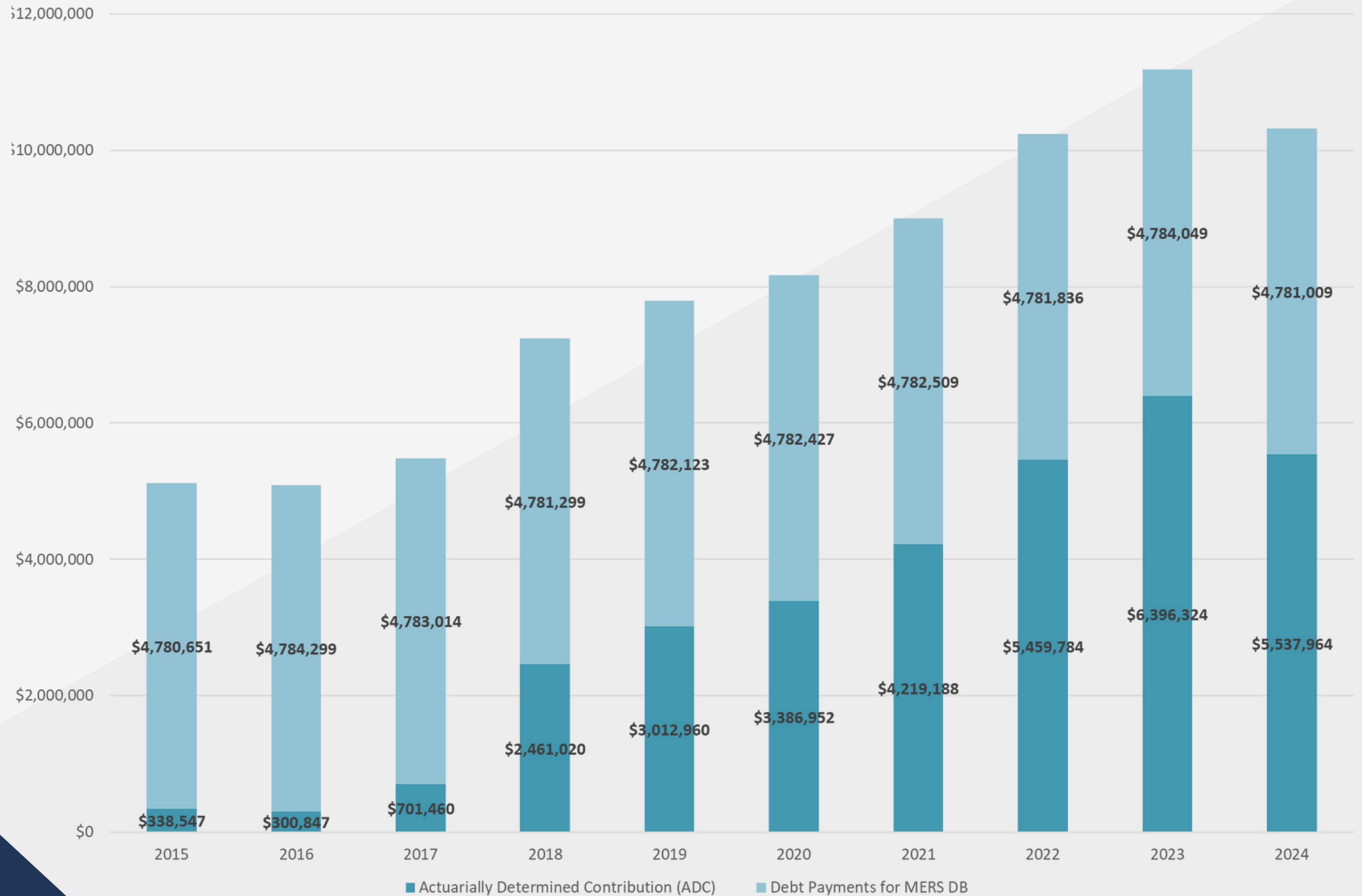
MERS DB PENSION LIABILITIES



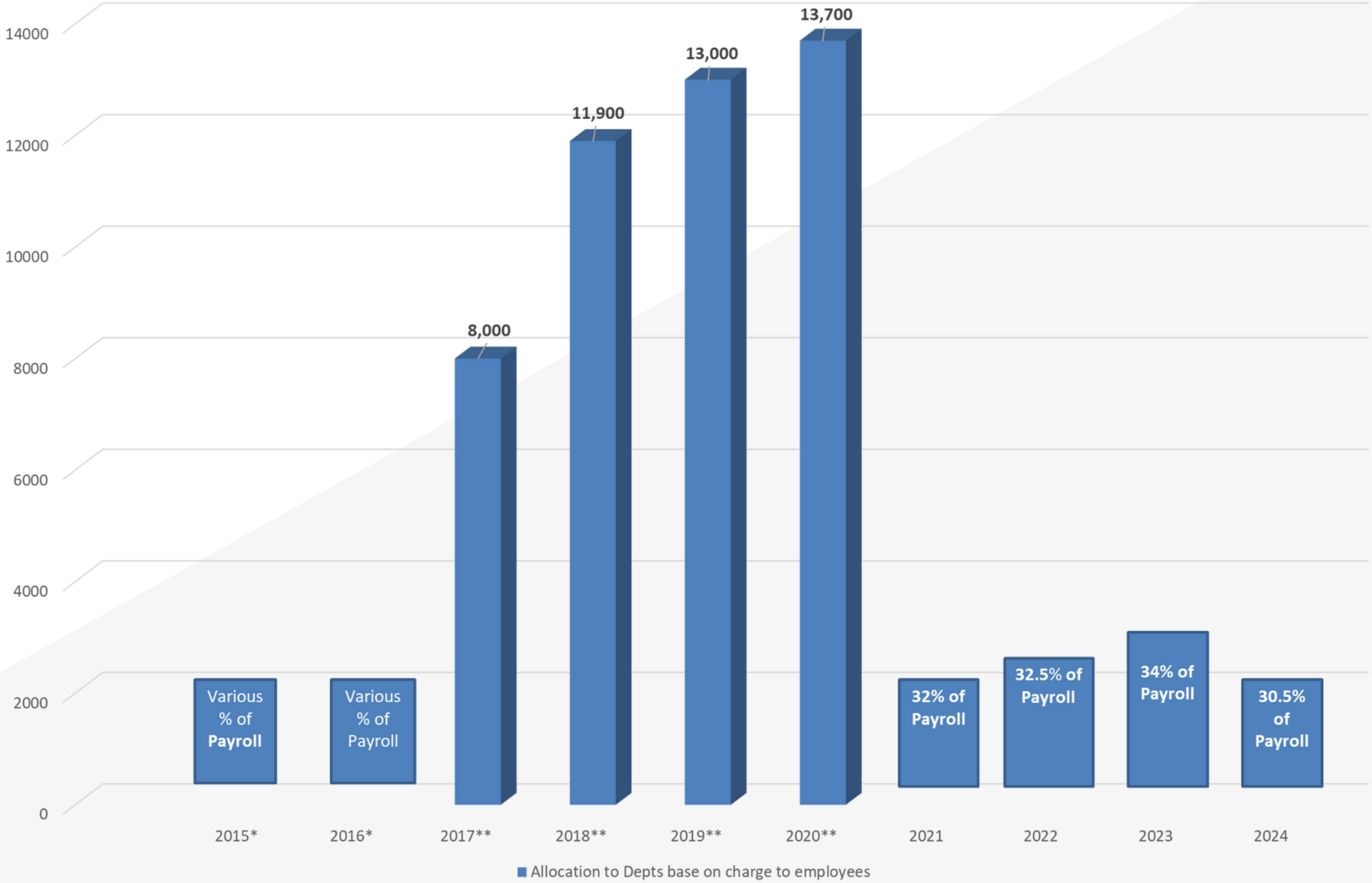
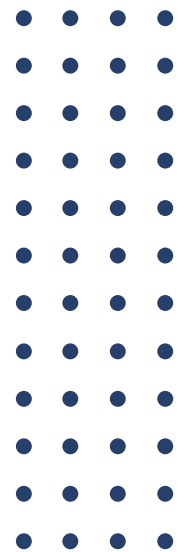
2000-2024 TOTAL MERS DB - COUNTYWIDE



MERS ACTUALLY DETERMINED CONTRIBUTION (ADC)



MERS DB PENSION ALLOCATION TO DEPARTMENTS - FTE % PAYROLL

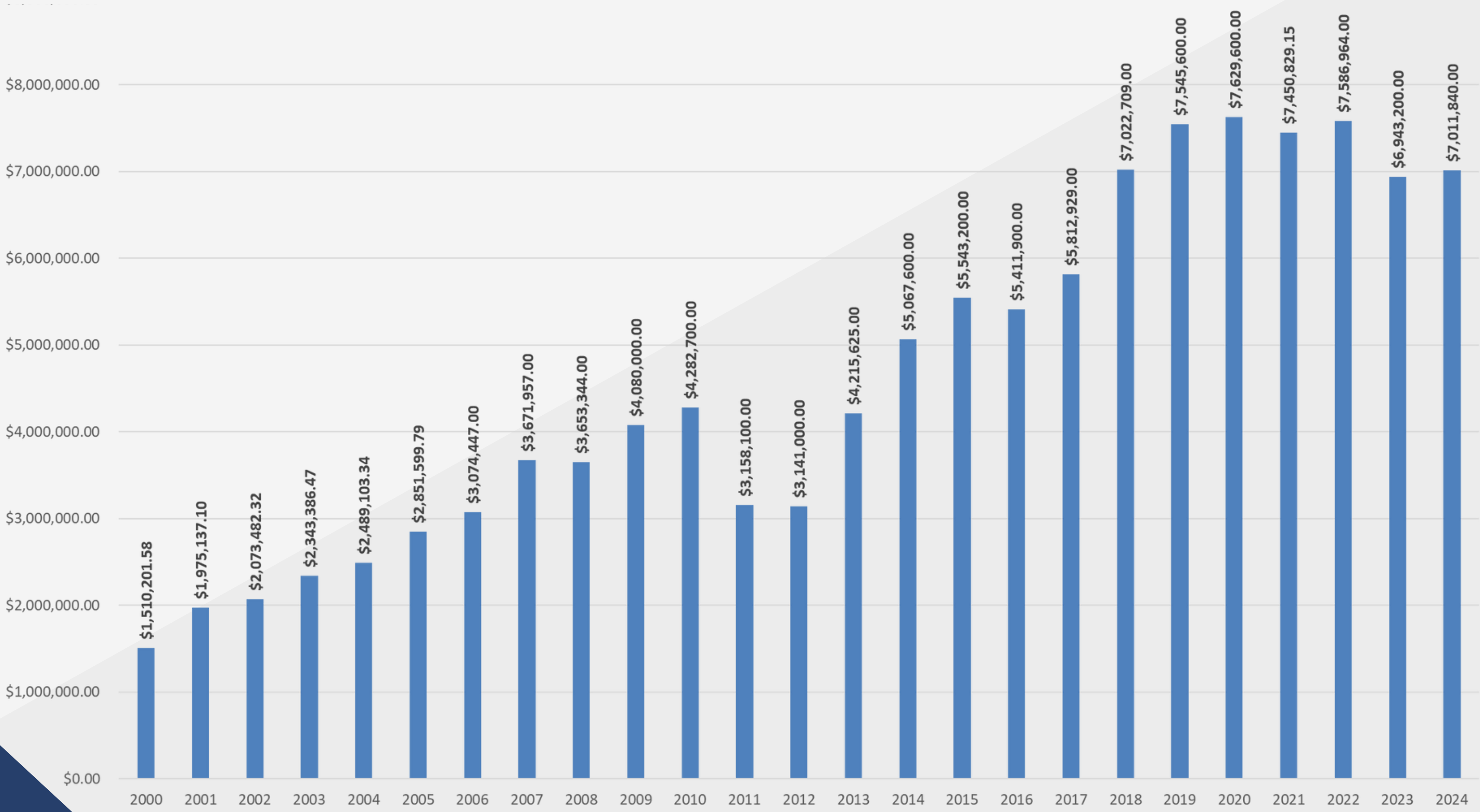




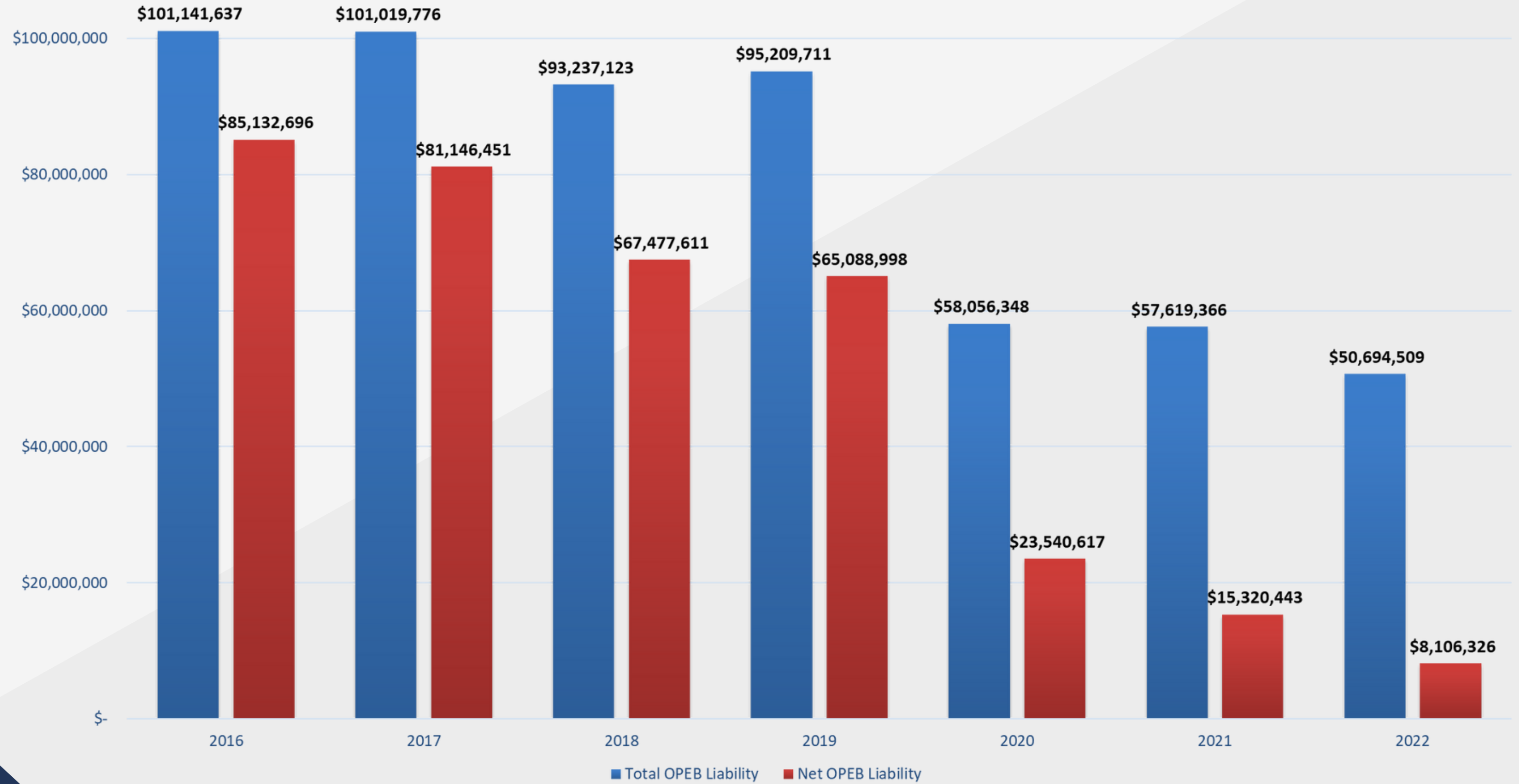
***OTHER POST
EMPLOYMENT
BENEFITS
(RETIREE
HEALTHCARE)***



2000-2024 TOTAL OPEB (RETIREE HEALTHCARE) COUNTYWIDE

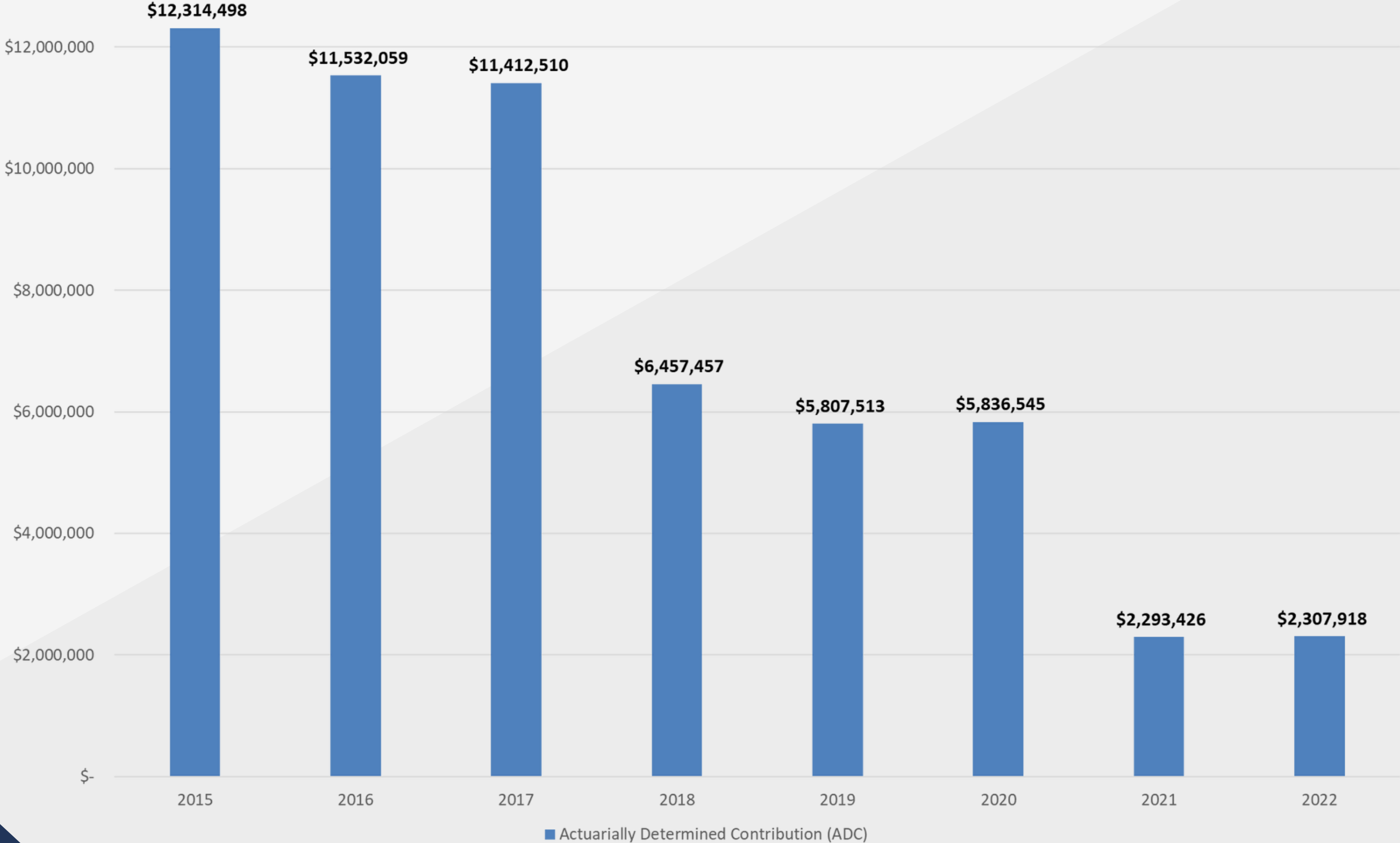


OPEB-TOTAL & NET LIABILITY

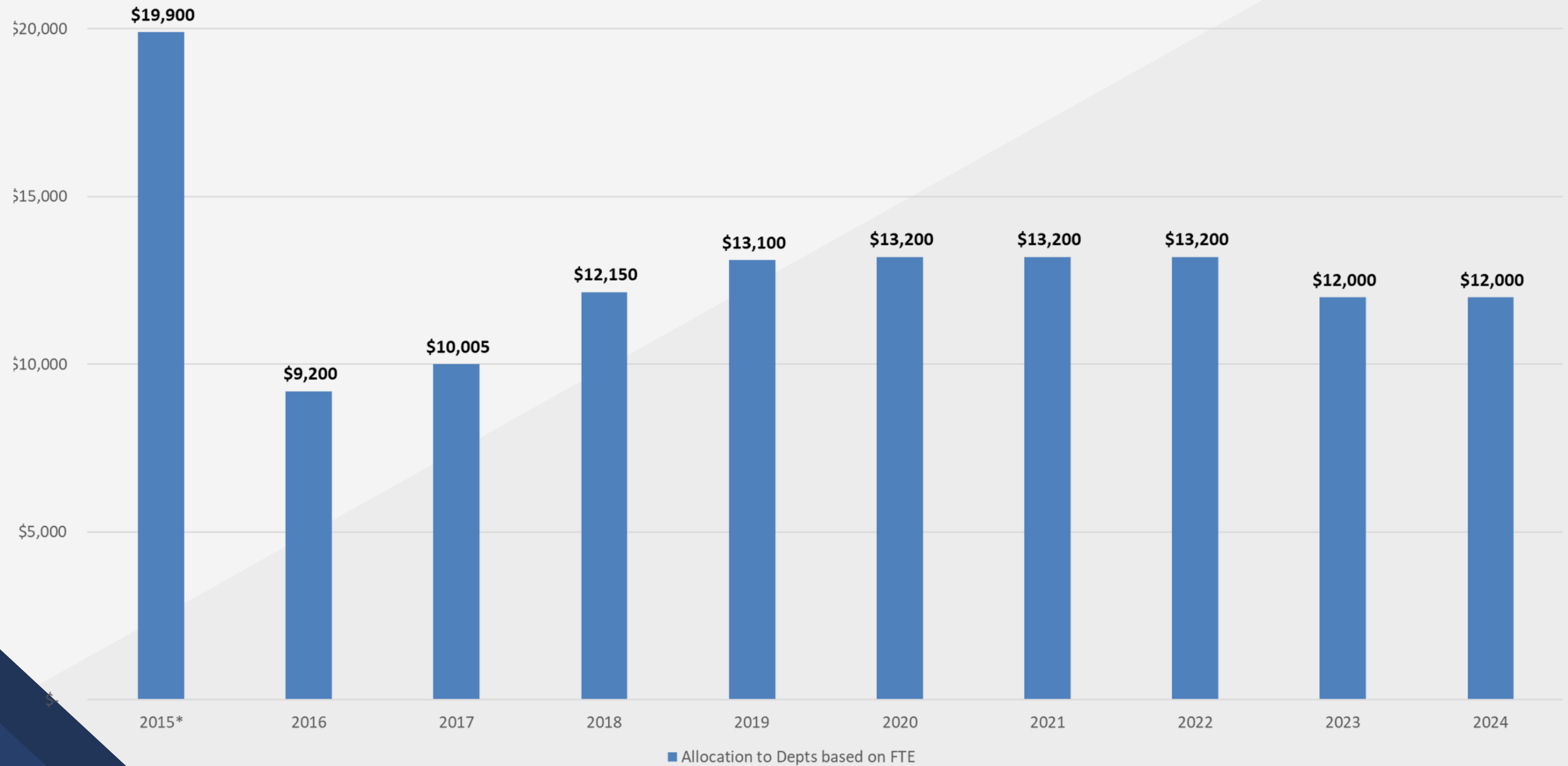


County of Saginaw completes actuarial valuations every 2 years. No estimate has been provided for 2023 or 2024.

OPEB - ACTUARIALLY DETERMINED CONTRIBUTION (ADC)



OPEB-ALLOCATION TO DEPARTMENTS- PER FTE




2015 Allocated to only those Employees Eligible for Retiree Healthcare

General Fund

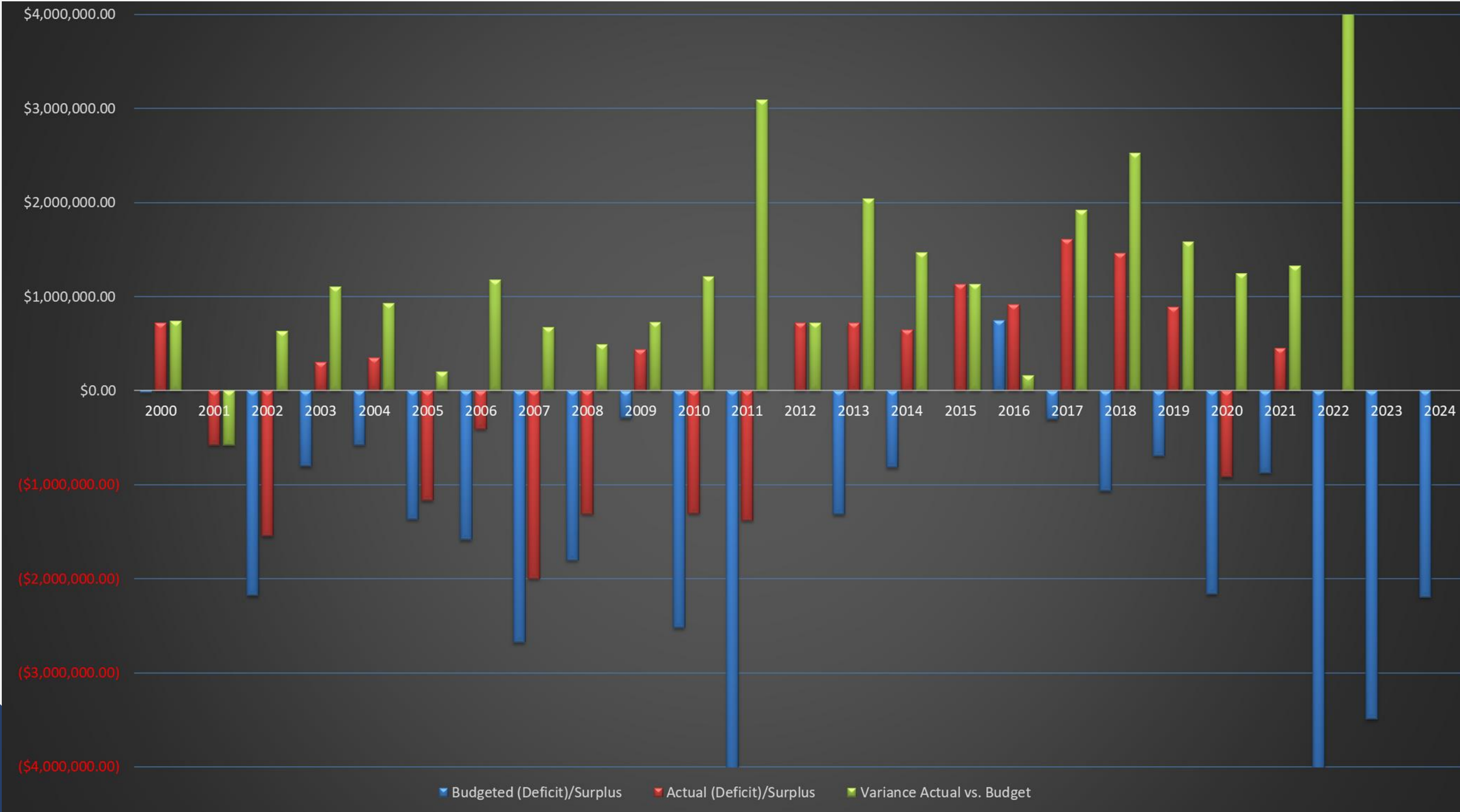


 **Total**
\$58,282,438
\$2,146,481 

 **Use of Fund Balance**
(Using ARPA to fill the gap of
\$2,195,342)

 **Staffing**
279.90 FTE's

2000-2024 BUDGET DEFICITS VS. BUDGET ACTUALS



Total ARPA Revenue Replacement Funds used-\$7,193,556

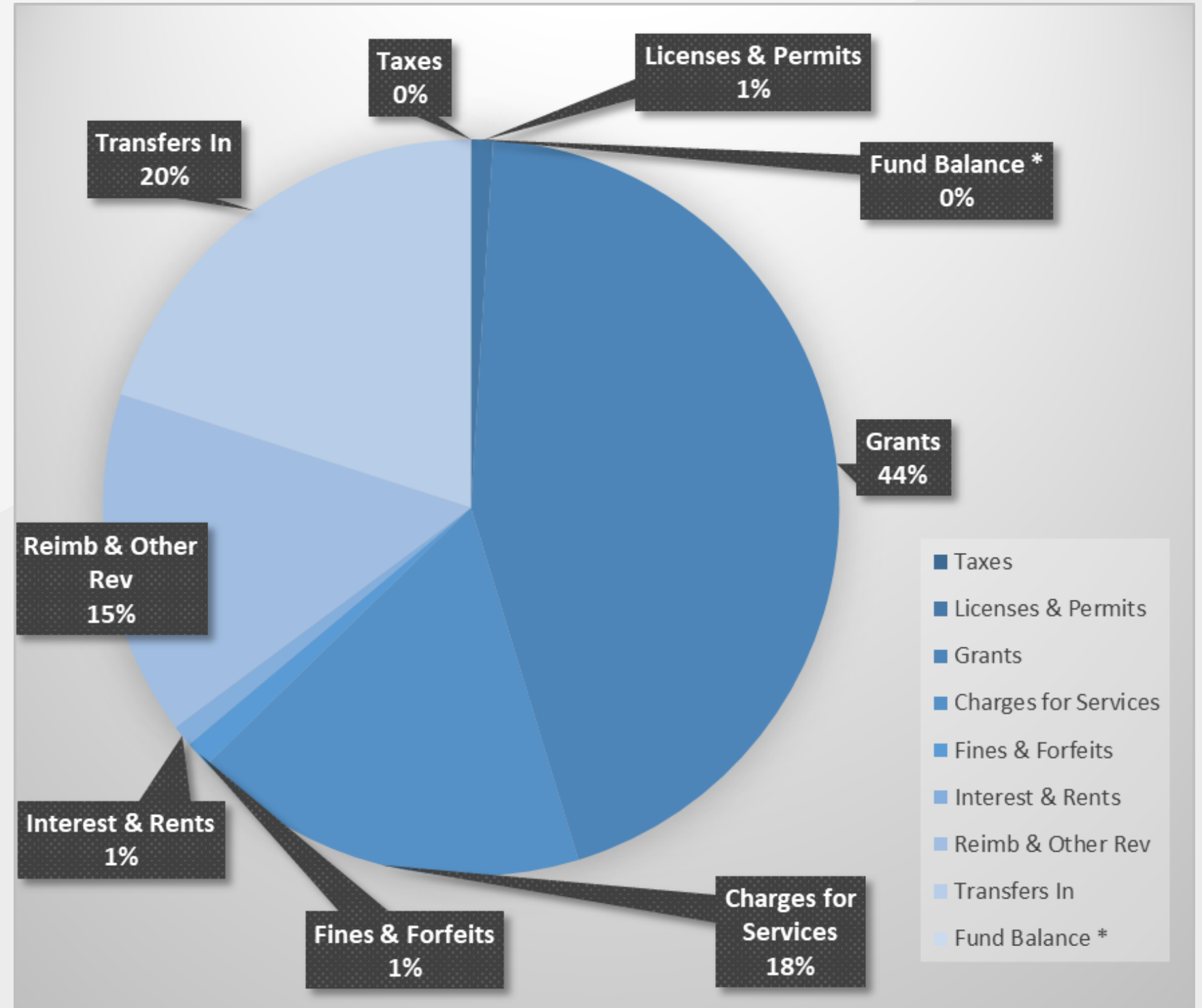
FY 2022 \$1,658,149; FY 2023 \$3,340,065; FY 2024 \$2,195,342

GENERAL FUND BUDGET

REVENUES

Taxes	\$29,473,81
Licenses & Permits	\$275,300
Grants	\$12,769,756
Charges for Services	\$5,022,364
Fines & Forfeits	\$335,500
Interest & Rents	\$271,217
Reimb & Other Rev	\$4,368,079
Transfers In	\$5,766,403
Fund Balance *	\$0

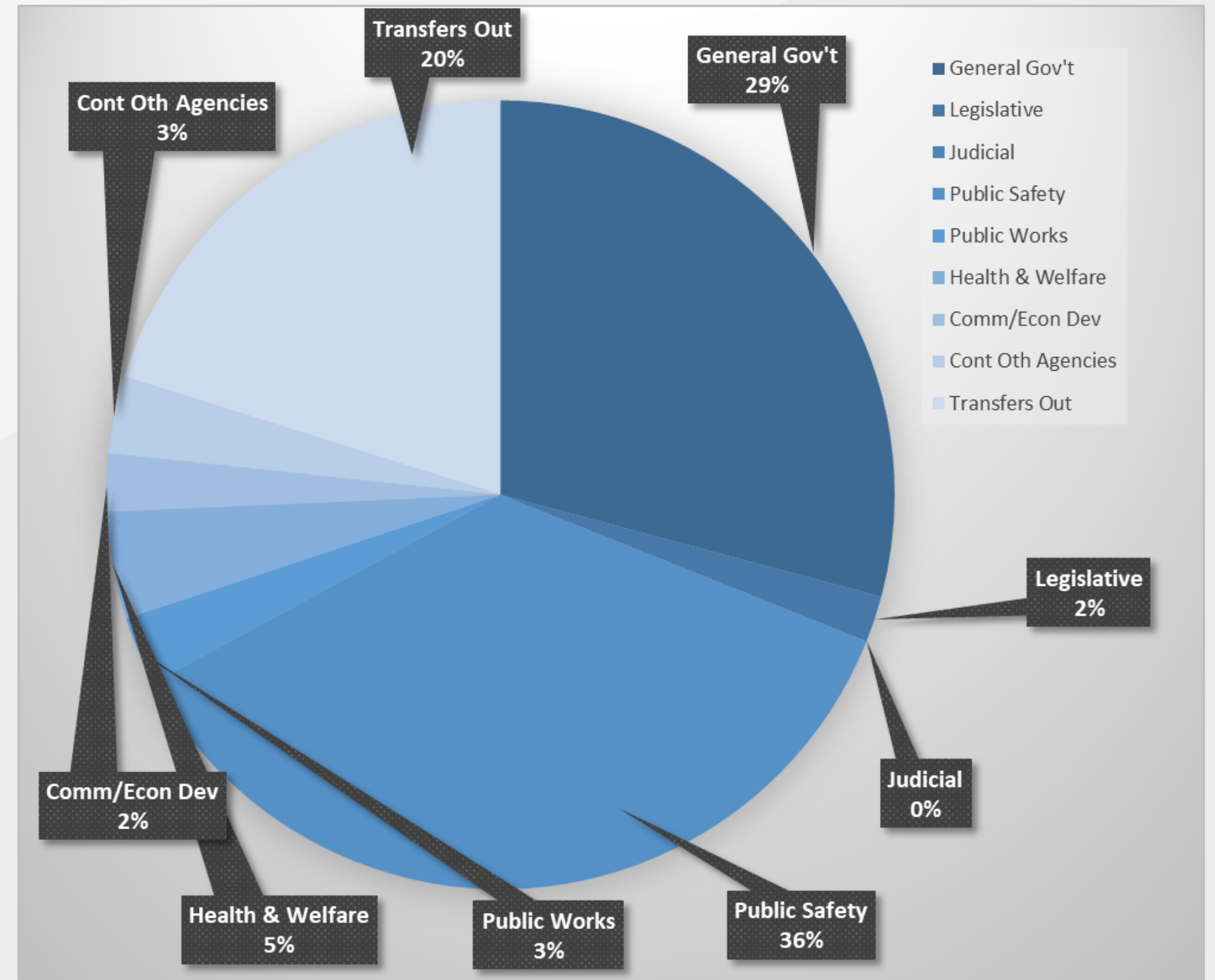
* Use of Fund Balance is zero as the budget includes \$2,195,342 in ARPA Revenue Replacement to bridge the gap



GENERAL FUND

BUDGET EXPENDITURES

General Gov't	\$10,468,663
Legislative	\$682,488
Judicial	\$22,380,99
Public Safety	\$12,936,164
Public Works	\$1,013,900
Health & Welfare	\$1,577,346
Comm/Econ Dev	\$851,794
Cont Oth Agencies	\$1,136,211
Transfers Out	\$7,234,879



CONTRIBUTIONS OTHER AGENCIES



**Underground
Railroad**

\$25,500

**Saginaw Area
Storm Water
Authority**

\$9,600



GIS Authority

\$122,150

**Mental Health
Authority**

\$778,961

Saginaw Future Inc.

\$50,000-Investment
+ \$150,000-Additional -
based on metrics

CONTRIBUTIONS FROM OTHER FUNDS

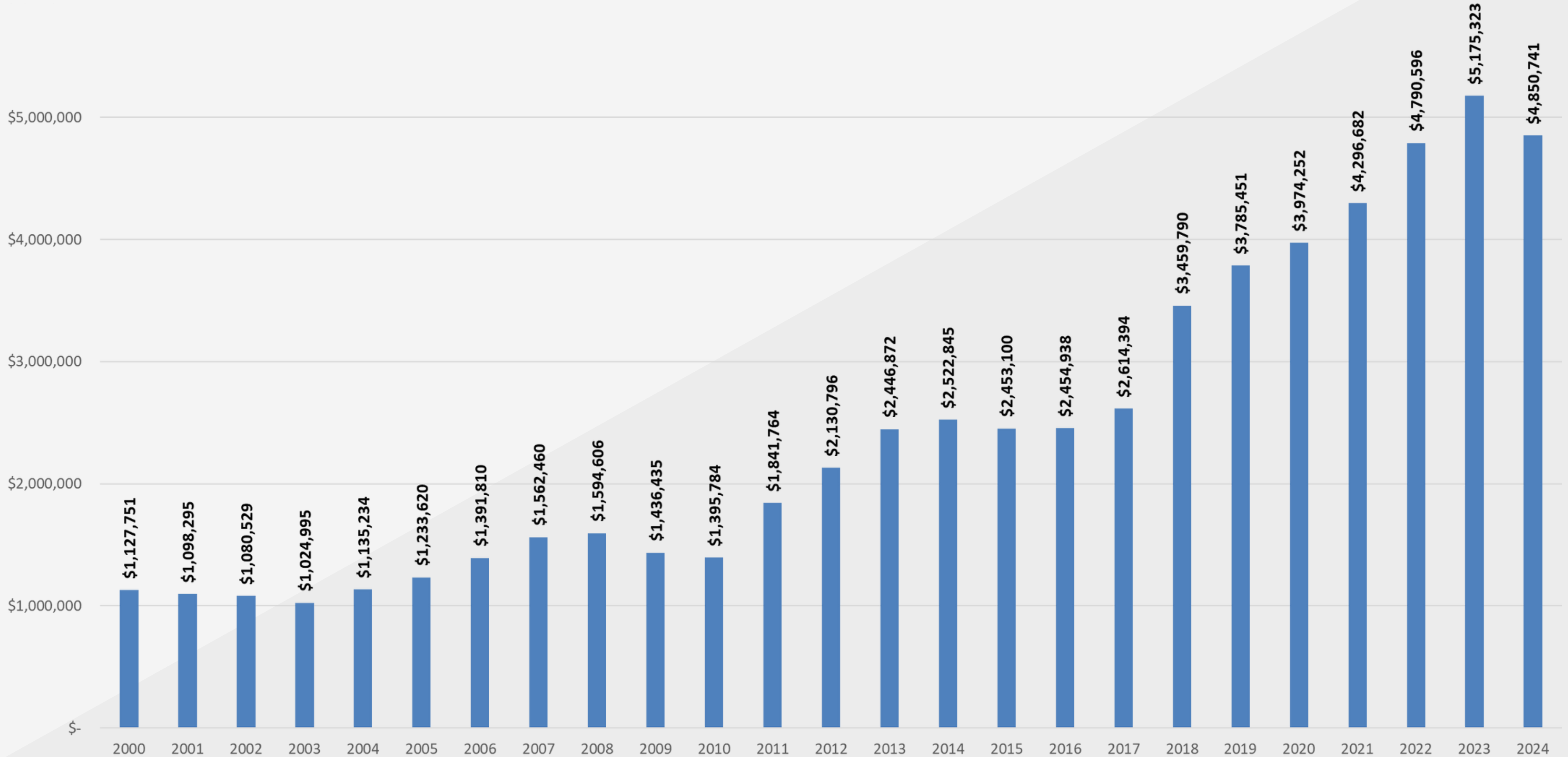
Contribution =
100% Tax Payment \$2,000,000
No Change

Contribution =
Inmate Service Fund
\$450,000
\$173,176 

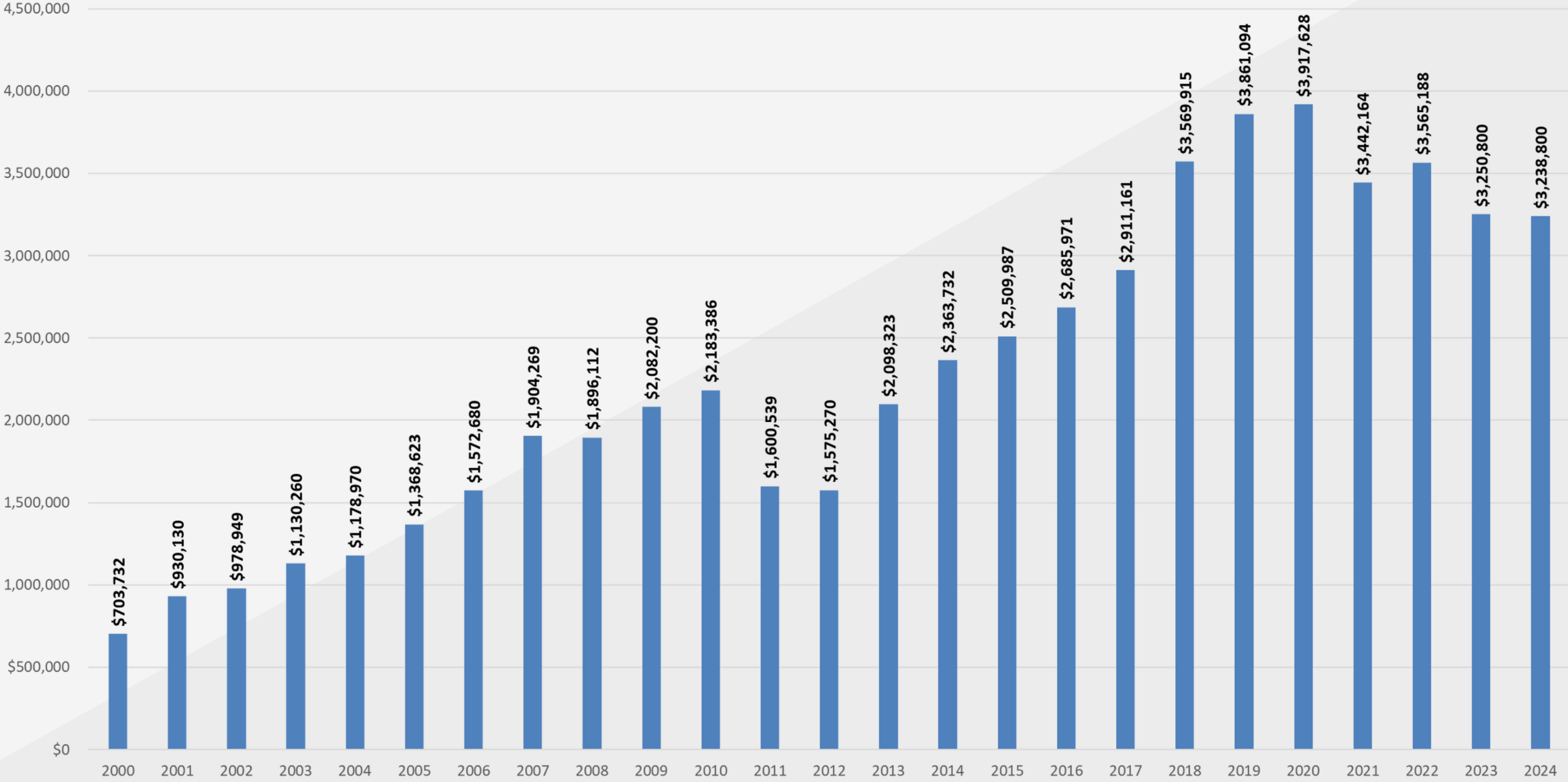
CONTRIBUTIONS TO OTHER FUNDS

Law Enforcement	\$507,042	+ \$29,916
Friend of the Court	\$1,715,681	+ \$169,814
Child Care-Probate	\$3,118,630	+ \$276,447
Health Department	\$1,600,000	(\$463,889)
Law Library	\$51,000	No Change
MSU Extension	\$0	(\$111,449)
Emergency Services	\$137,284	No Change
Social Services	\$17,100	No Change
Soldier's Relief	\$0	(\$8,000)
Prosecutor Special Program	\$88,142	No Change

2000-2024 TOTAL MERS DB-GENERAL FUND



2000-2024 OPEB RETIREE HEALTHCARE-GENERAL FUND





LAW ENFORCEMENT FUND

Law Enforcement Staffing	44.75 FTE's
Special Projects	2.25 FTE's

Total	\$12,252,530
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Property Taxes	\$10,237,391
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Jail Bed Rental	\$519,600
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Use of Fund Balance	\$661,807
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Contribution to General Fund	\$3,272,623
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HEALTH DEPARTMENT BUDGET

STAFFING 69.00 FTE'S
NURSES 18.00 FTE'S

Total	\$17,890,438
Taxes	\$2,803,929
Grants	\$7,253,452
Fees	\$865,260
General Fund	\$1,600,000
Use of Fund Balance	\$1,609,127



Health Department Services and Programs

Administration Health*	\$2,737,063
AIDS Counseling/Testing*	\$64,466
Nursing Services*	\$1,172,533
Sexually Transmitted Diseases*	\$444,645
Immunization*	\$1,628,168
Hearing & Vision*	\$543,564
Environmental Health*	\$2,176,977
Family Planning	\$888,585
Laboratory Services	\$730,759
Medicaid Outreach & Advocacy	\$163,560
General Communicable Diseases	\$355,736
Women, Infant & Children	\$1,130,664
Nursing Family Partnership	\$937,000

*Mandated Services

Health Department Services and Programs Cont'd.

COVID Immunizations	\$199,609
CSHCS Outreach & Advocacy	\$241,332
Bioterrorism Emergency Prep	\$178,554
Syringe Services	\$169,130
Marihuana Operation-Oversight	\$38,868
Health Education/Assessment	\$1,126,748
Health Center Building & Grounds	\$519,426
MI Health Endowment-Step Up Saginaw	\$75,000
ELC Enhancing & Detect COVID	\$514,200
ELC Contact Tracing/Wraparound	\$370,578
COVID Workforce Development	\$172,607
Reopening Schools	\$1,306,666
MALPH COVID-19 VA & LHD WBFF	\$4,000



ANIMAL CARE & CONTROL RESOURCE CENTER

Total Budget \$2,779,075
Total Staff 11.52 FTE'S
Debt Service \$606,161

PROPERTY TAXES

General Fund

2008 - \$24,650,445

2024 - \$29,473,819

19.57% GROWTH (15 YEARS)

County Wide

(incl. GF)

2008 - \$41,790,298

2024 - \$65,022,365

***INCL. 4 NEW MILLAGES AS
WELL AS INCREASE IN 3
OTHERS***

NEXT STEPS

- Review Use of Fund Balance
- Review New/Reinstated Positions
- Review Capital
- Review Fee Schedule
- Hear from Elected Officials & Department Heads
- Consider Budget Adjustments
- Propose 2nd Draft
- Finalize Budget Adjustments
- Public Hearings/adopt





**THANK
YOU**

