

**Projected Budget Report**

**Local Unit Name:** County of Saginaw  
**Local Unit Code:** 73-0000  
**Current Fiscal Year End Date:** September 30, 2023  
**Fund Name:** General Operating

\*The County implemented a new ERP system effective 1/1/2022 which affected some of the classifications and categories when comparing to prior years.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Prior Year 2022 Budget	Current 2023 Budget	Year 2 2024 Budget	Amount Increase (Decrease)	Percent Increase (Decrease)	Assumptions
<b>REVENUES</b>																		
Property Taxes	\$ 23,642,462	\$ 23,324,373	\$ 23,523,247	\$ 22,681,511	\$ 23,044,546	\$ 23,180,008	\$ 22,657,678	\$ 24,276,499	\$ 26,340,073	\$ 25,623,370	\$ 25,008,876	\$ 25,616,475	\$ 26,324,632	\$ 27,757,797	\$ 28,312,953	\$ 555,156	2.00%	NOTE 1
Business Licenses & Permits	\$ 336,629	\$ 326,935	\$ 305,019	\$ 338,905	\$ 321,654	\$ 296,219	\$ 245,766	\$ 234,754	\$ 235,058	\$ 235,774	\$ 143,755	\$ 145,925	\$ 172,500	\$ 273,300	\$ 273,300	\$ 0	0.00%	
Federal Grants	\$ 495,927	\$ 486,656	\$ 453,143	\$ 421,584	\$ 379,275	\$ 342,140	\$ 416,037	\$ 440,580	\$ 459,367	\$ 484,006	\$ 1,783,368	\$ 2,951,508	\$ 1,837,647	\$ 3,921,150	\$ 1,772,340	\$ (2,148,810)	-54.80%	NOTE 2
State Grants	\$ 6,789,695	\$ 7,254,412	\$ 6,193,170	\$ 6,200,261	\$ 6,349,779	\$ 7,218,164	\$ 6,774,849	\$ 6,812,536	\$ 6,967,755	\$ 6,917,386	\$ 7,481,736	\$ 8,685,862	\$ 8,476,781	\$ 8,822,863	\$ 8,840,150	\$ 17,287	0.20%	
Local Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Charges for Services	\$ 4,658,810	\$ 4,917,059	\$ 4,618,621	\$ 5,547,175	\$ 4,910,884	\$ 5,045,761	\$ 4,631,712	\$ 5,053,113	\$ 4,738,345	\$ 4,778,855	\$ 4,132,817	\$ 4,860,701	\$ 5,340,383	\$ 5,211,735	\$ 5,331,798	\$ 120,063	2.30%	
Fines & Forfeits	\$ 1,012,053	\$ 1,068,416	\$ 889,665	\$ 855,795	\$ 783,816	\$ 758,288	\$ 683,350	\$ 633,936	\$ 602,503	\$ 629,251	\$ 448,188	\$ 546,477	\$ 451,800	\$ 461,800	\$ 383,127	\$ (78,673)	-17.04%	
Interest Earned	\$ 135,491	\$ 100,502	\$ 54,456	\$ 60,016	\$ 62,570	\$ 62,213	\$ 113,592	\$ 117,179	\$ 4,069	\$ 379,274	\$ 544,263	\$ (204,453)	\$ 199,051	\$ 200,051	\$ 203,309	\$ 3,258	1.63%	
Rents & Leases	\$ 139,827	\$ 39,288	\$ 1,500	\$ -	\$ 1	\$ 1	\$ 1	\$ 951	\$ 56,401	\$ 41,851	\$ 68,166	\$ 64,950	\$ 71,166	\$ 71,166	\$ -	\$ -	0.00%	
Contrib & Donat-Pub & Private	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,045	\$ 314,320	\$ 145,635	\$ 163,000	\$ 61,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Reimbursements	\$ 3,167,880	\$ 3,442,006	\$ 3,665,130	\$ 3,828,214	\$ 3,449,257	\$ 3,700,897	\$ 3,907,374	\$ 3,908,767	\$ 5,227,587	\$ 3,516,852	\$ 3,539,638	\$ 3,473,830	\$ 3,676,434	\$ 3,754,434	\$ 3,640,525	\$ (113,909)	-3.03%	
Other Revenues	\$ 705	\$ 3,089	\$ 2,514	\$ 2,613	\$ 6,331	\$ 7,865	\$ 16,142	\$ 33,052	\$ 36,428	\$ 18,942	\$ 57,660	\$ 48,742	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>Total Revenues</b>	\$ 40,379,478	\$ 40,962,737	\$ 39,706,465	\$ 39,936,074	\$ 39,908,113	\$ 40,601,556	\$ 39,463,546	\$ 41,824,737	\$ 44,756,771	\$ 42,804,181	\$ 43,223,237	\$ 46,193,233	\$ 46,544,178	\$ 50,474,296	\$ 48,828,668	\$ (1,645,628)	-3.26%	
Total Transfers-In	\$ 2,064,703	\$ 1,835,964	\$ 4,702,196	\$ 4,475,346	\$ 4,567,231	\$ 4,435,438	\$ 4,869,831	\$ 4,479,862	\$ 4,617,052	\$ 4,908,627	\$ 5,060,420	\$ 5,157,154	\$ 5,692,140	\$ 5,659,986	\$ 5,306,834	\$ (353,152)	-6.24%	
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,559,131	\$ -	\$ 3,998,611	\$ 3,998,611	#DIV/0!	NOTE 3
<b>Total Revenues &amp; Transfers-In</b>	\$ 42,444,182	\$ 42,798,701	\$ 44,408,661	\$ 44,411,420	\$ 43,875,344	\$ 45,036,994	\$ 44,333,377	\$ 46,304,599	\$ 49,373,823	\$ 47,712,808	\$ 48,283,657	\$ 51,350,387	\$ 54,795,449	\$ 56,134,282	\$ 58,134,113	\$ 1,999,831	3.56%	
<b>EXPENDITURES</b>																		
Legislative	\$ 693,710	\$ 653,884	\$ 653,625	\$ 582,387	\$ 511,358	\$ 503,081	\$ 502,990	\$ 526,181	\$ 534,811	\$ 559,496	\$ 546,363	\$ 575,202	\$ 642,156	\$ 656,673	\$ 672,098	\$ 15,425	2.35%	NOTE 4
Judicial	\$ 12,111,846	\$ 12,209,851	\$ 12,022,354	\$ 12,167,666	\$ 11,479,539	\$ 11,478,178	\$ 11,527,534	\$ 11,743,567	\$ 12,626,518	\$ 13,209,574	\$ 13,341,125	\$ 13,693,704	\$ 20,415,953	\$ 21,028,868	\$ 21,655,528	\$ 626,660	2.98%	NOTE 4
General Government	\$ 11,370,881	\$ 11,218,297	\$ 11,224,327	\$ 11,677,870	\$ 11,509,192	\$ 11,278,383	\$ 11,721,677	\$ 12,029,867	\$ 12,491,894	\$ 12,814,388	\$ 14,097,769	\$ 15,438,816	\$ 9,782,573	\$ 9,962,246	\$ 10,145,551	\$ 183,305	1.84%	NOTE 4
Public Safety	\$ 8,648,359	\$ 9,387,506	\$ 9,449,665	\$ 10,094,166	\$ 10,197,296	\$ 10,142,839	\$ 10,194,077	\$ 10,292,037	\$ 11,185,514	\$ 11,382,783	\$ 11,999,690	\$ 11,938,194	\$ 13,192,753	\$ 12,811,463	\$ 13,249,615	\$ 438,152	3.42%	NOTE 4
Public Works	\$ 267,807	\$ 267,298	\$ 260,050	\$ 136,680	\$ 153,953	\$ 154,436	\$ 354,711	\$ 229,305	\$ 209,039	\$ 275,388	\$ 263,629	\$ 328,481	\$ 952,156	\$ 949,240	\$ 961,865	\$ 12,625	1.33%	NOTE 4
Health and Welfare	\$ 443,709	\$ 392,873	\$ 419,784	\$ 455,689	\$ 400,230	\$ 426,526	\$ 461,067	\$ 526,337	\$ 544,421	\$ 630,609	\$ 617,813	\$ 529,477	\$ 1,516,091	\$ 1,700,905	\$ 1,747,850	\$ 46,945	2.76%	NOTE 4
Other Functions	\$ 1,325,626	\$ 1,300,219	\$ 1,333,126	\$ 1,388,852	\$ 1,390,585	\$ 1,384,719	\$ 1,389,446	\$ 1,394,697	\$ 1,393,583	\$ 1,398,180	\$ 1,399,666	\$ 1,128,191	\$ 1,788,358	\$ 1,794,296	\$ 1,800,038	\$ 5,742	0.32%	NOTE 4
Operating Transfers	\$ 42,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,748	\$ -	\$ 180,497	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
<b>Total Expenditures</b>	\$ 34,904,671	\$ 35,429,928	\$ 35,362,931	\$ 36,503,310	\$ 35,652,153	\$ 35,368,162	\$ 36,151,502	\$ 36,741,991	\$ 38,985,780	\$ 40,457,166	\$ 42,266,055	\$ 43,812,562	\$ 48,290,040	\$ 48,903,691	\$ 50,232,545	\$ 1,328,854	2.72%	
Total Transfers-Out	\$ 8,846,952	\$ 8,749,436	\$ 8,326,428	\$ 7,185,697	\$ 7,573,522	\$ 8,538,690	\$ 7,267,795	\$ 7,949,667	\$ 8,924,008	\$ 6,366,855	\$ 6,934,737	\$ 7,083,773	\$ 6,506,409	\$ 7,230,591	\$ 7,901,568	\$ 670,977	9.28%	
<b>Total Expenditures &amp; Transfers-Out</b>	\$ 43,751,623	\$ 44,179,364	\$ 43,689,359	\$ 43,689,007	\$ 43,225,675	\$ 43,906,852	\$ 43,419,297	\$ 44,691,658	\$ 47,909,788	\$ 46,824,021	\$ 49,200,792	\$ 50,896,335	\$ 54,796,449	\$ 56,134,282	\$ 58,134,113	\$ 1,999,831	3.56%	
<b>Net Revenues (Expenditures)</b>	\$ (1,307,441)	\$ (1,380,663)	\$ 719,302	\$ 722,413	\$ 649,669	\$ 1,130,142	\$ 914,080	\$ 1,612,941	\$ 1,464,035	\$ 888,787	\$ (917,135)	\$ 454,052	\$ (1,000)	\$ -	\$ -	\$ -		
Beginning Fund Balance	\$ 16,781,278	\$ 15,473,837	\$ 14,093,174	\$ 14,812,476	\$ 15,534,889	\$ 16,184,558	\$ 17,314,700	\$ 18,228,780	\$ 19,841,721	\$ 21,305,756	\$ 22,194,543	\$ 21,277,408	\$ 21,731,460	\$ 19,171,329	\$ 19,171,329	\$ -		
Ending Fund Balance	\$ 15,473,837	\$ 14,093,174	\$ 14,812,476	\$ 15,534,889	\$ 16,184,558	\$ 17,314,700	\$ 18,228,780	\$ 19,841,721	\$ 21,305,756	\$ 22,194,543	\$ 21,277,408	\$ 21,731,460	\$ 19,171,329	\$ 19,171,329	\$ 15,172,718	\$ -		

- Assumptions**
- NOTE 1: Property Taxes are expected to increase based upon estimates received from Equalization Department
  - NOTE 2: Decrease in 2024 due to utilizing ARPA funding for revenue shortfalls in prior years and exhausting this revenue source in 2024
  - NOTE 3: Use of Fund Balance to balance estimated revenues with estimated expenditures
  - NOTE 4: Estimates of base salaries include a 2% increase for all 16 bargaining units based on collective bargaining agreements and merit steps awarded on an annual basis.
    - 1. Fringe benefit rates were adjusted based on the best information available
    - 2. Contributions to the retiree health care fund are allocated among all County employees and are estimated to remain unchanged
    - 3. Contributions to the County's DB & DC Pension have been blended and allocated among all County employees and are estimated to increase approximately 15%
    - 4. General Liability Insurance rates are estimated to remain unchanged
    - 5. Indirect Costs and IT charges are estimated to increase by 3.0%
  - NOTE 5: All other revenue and expense items based on historical activity and/or the best information available