

Projected Budget Report

Local Unit Name:	County of Saginaw
Local Unit Code:	73-0000
Current Fiscal Year End Date:	September 30, 2022
Fund Name:	General Operating

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Prior Year 2021 Budget	Current 2022 Budget	Year 2023 Budget	Amount Increase (Decrease)	Percent Increase (Decrease)	Assumptions
Property Taxes	\$ 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	\$ 25,285,772	\$ 26,324,632	\$ 26,906,406	\$ 581,774	2.21%	NOTE 1
Business Licenses & Permits	\$ 326,935	\$ 305,019	\$ 338,905	\$ 321,654	\$ 286,219	\$ 245,766	\$ 234,754	\$ 235,058	\$ 235,774	\$ 143,755	\$ 168,500	\$ 172,500	\$ 212,384	\$ 39,884	23.12%	
Federal Grants	\$ 486,656	\$ 453,143	\$ 421,584	\$ 379,275	\$ 342,140	\$ 416,037	\$ 440,580	\$ 458,367	\$ 484,006	\$ 1,763,368	\$ 939,840	\$ 2,179,832	\$ 2,634,516	\$ 454,684	20.88%	NOTE 2
State Grants	\$ 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	\$ 7,944,499	\$ 8,476,781	\$ 8,367,005	\$ (109,776)	-1.30%	
Local Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070	\$ -	\$ -	\$ -	#DIV/0!	
Charges for Services-Costs	\$ 1,494,745	\$ 1,312,289	\$ 1,548,400	\$ 1,615,845	\$ 1,646,418	\$ 1,346,597	\$ 1,344,784	\$ 1,144,158	\$ 1,097,389	\$ 702,677	\$ 1,159,825	\$ 726,875	\$ 1,210,330	\$ 483,455	66.51%	
Charges for Services-Fees	\$ 2,804,602	\$ 2,783,094	\$ 2,931,074	\$ 2,675,954	\$ 2,764,884	\$ 2,685,818	\$ 3,083,852	\$ 3,023,516	\$ 3,096,966	\$ 2,750,368	\$ 3,203,525	\$ 2,876,765	\$ 2,860,013	\$ (16,752)	-0.58%	
Charges for Services-Rendered	\$ 593,808	\$ 488,645	\$ 1,030,548	\$ 602,984	\$ 616,338	\$ 587,100	\$ 585,422	\$ 562,003	\$ 573,012	\$ 610,733	\$ 546,845	\$ 593,645	\$ 627,512	\$ 33,867	5.70%	
Charges for Services-Sales	\$ 23,497	\$ 34,374	\$ 37,000	\$ 15,989	\$ 17,930	\$ 12,197	\$ 39,055	\$ 8,668	\$ 11,488	\$ 69,039	\$ 11,500	\$ 43,000	\$ 26,932	\$ (16,068)	-37.37%	
Charges for Services-User Fees	\$ 407	\$ 219	\$ 73	\$ 112	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Fines & Forfeits	\$ 1,068,416	\$ 889,665	\$ 855,795	\$ 783,816	\$ 758,288	\$ 683,350	\$ 633,936	\$ 602,503	\$ 629,251	\$ 448,188	\$ 621,642	\$ 451,800	\$ 545,321	\$ 93,521	20.70%	
Interest Earned	\$ 100,502	\$ 54,456	\$ 60,016	\$ 62,570	\$ 62,213	\$ 113,592	\$ 117,179	\$ 4,069	\$ 379,274	\$ 544,263	\$ 120,050	\$ 200,050	\$ 207,897	\$ 7,847	3.92%	
Rents & Leases	\$ 39,288	\$ 1,500	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 951	\$ 56,401	\$ 41,851	\$ 67,951	\$ 64,951	\$ 64,951	\$ -	0.00%	
Contrib & Donat-Pub & Private	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,045	\$ 314,320	\$ 145,635	\$ 163,000	\$ 61,085	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Reimbursements	\$ 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	\$ 3,469,558	\$ 3,495,888	\$ 3,528,245	\$ 32,357	0.93%	
Other Revenues	\$ 3,089	\$ 2,514	\$ 2,613	\$ 6,331	\$ 7,865	\$ 16,142	\$ 33,052	\$ 36,428	\$ 18,942	\$ 57,660	\$ 55,000	\$ 39,500	\$ 39,500	\$ -	0.00%	
Total Revenues	\$ 40,962,737	\$ 39,706,465	\$ 39,936,074	\$ 39,308,113	\$ 40,601,556	\$ 39,463,546	\$ 41,824,737	\$ 44,756,771	\$ 42,804,181	\$ 43,223,237	\$ 43,594,507	\$ 45,646,219	\$ 47,231,012	\$ 1,584,793	3.47%	
Total Transfers-In	\$ 1,835,964	\$ 4,702,196	\$ 4,475,346	\$ 4,567,231	\$ 4,435,438	\$ 4,869,831	\$ 4,479,862	\$ 4,617,052	\$ 4,908,827	\$ 5,060,420	\$ 5,157,154	\$ 5,242,140	\$ 5,306,834	\$ 64,694	1.23%	
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,732,948	\$ 2,115,331	\$ 2,805,631	\$ 690,300	32.63%	NOTE 3
Total Revenues & Transfers-In	\$ 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	\$ 50,484,609	\$ 53,003,690	\$ 55,343,477	\$ 2,339,787	4.41%	

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Prior Year 2021 Budget	Current 2022 Budget	Year 2023 Budget	Amount Increase (Decrease)	Percent Increase (Decrease)	Assumptions
Legislative	\$ 653,884	\$ 653,625	\$ 582,387	\$ 511,358	\$ 503,081	\$ 502,990	\$ 526,181	\$ 534,811	\$ 559,496	\$ 546,363	\$ 571,662	\$ 637,307	\$ 653,240	\$ 15,933	2.50%	NOTE 4
Judicial	\$ 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	\$ 13,425,750	\$ 14,650,794	\$ 15,163,572	\$ 512,778	3.50%	NOTE 4
General Government	\$ 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	\$ 15,080,665	\$ 16,428,571	\$ 16,799,528	\$ 370,957	2.26%	NOTE 4
Public Safety	\$ 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	\$ 12,286,202	\$ 12,973,632	\$ 13,443,277	\$ 469,645	3.62%	NOTE 4
Public Works	\$ 267,298	\$ 260,050	\$ 136,680	\$ 163,953	\$ 154,436	\$ 354,711	\$ 229,305	\$ 209,039	\$ 275,388	\$ 263,629	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	0.00%	NOTE 4
Health and Welfare	\$ 392,873	\$ 419,784	\$ 455,689	\$ 400,230	\$ 426,526	\$ 461,067	\$ 526,337	\$ 544,421	\$ 630,609	\$ 617,813	\$ 486,041	\$ 478,041	\$ 487,535	\$ 9,494	1.99%	NOTE 4
Other Functions	\$ 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	\$ 1,138,461	\$ 979,061	\$ 1,269,064	\$ 290,003	29.62%	NOTE 4
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,748	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Total Expenditures	\$ 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	\$ 43,338,781	\$ 46,497,406	\$ 48,166,216	\$ 1,668,810	3.59%	
Total Transfers-Out	\$ 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	\$ 7,145,828	\$ 6,506,284	\$ 7,177,261	\$ 670,977	10.31%	
Total Expenditures & Transfers-Out	\$ 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	\$ 50,484,609	\$ 53,003,690	\$ 55,343,477	\$ 2,339,787	4.41%	
Net Revenues (Expenditures)	\$ (1,380,663)	\$ 719,302	\$ 722,413	\$ 649,669	\$ 1,130,142	\$ 914,080	\$ 1,612,941	\$ 1,464,035	\$ 888,787	\$ (917,135)	\$ -	\$ -	\$ -	\$ -		
Beginning 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	\$ 19,544,460	\$ 17,429,129			
Ending Fund Balance	\$ 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	\$ 19,544,460	\$ 17,429,129	\$ 14,623,498			

Assumptions
NOTE 1: Property Taxes are expected to increase based upon estimates received from Equalization Department
NOTE 2: Increase due to utilizing ARPA funding for revenue shortfalls
NOTE 3: Use of Fund Balance to balance estimated revenues with estimated expenditures
NOTE 4: Base salaries to be increased 0% for 14 bargaining units that are settled through September 30, 2021; 2 bargaining units are settled through September 30, 2022; however wages expected to increase due to implementing a Job Classification and Compensation study. Additionally, the unsettled bargaining units could receive a base salary increase up to 1.5% in 0.25% increments contingent upon compliance with meeting and exceeding fund balance reserve policy minimums
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 18.32% due to actuarial changes made by MERS that affects the County's unfunded liability
4. General Liability Insurance rates are estimated to increase 2%
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