

Projected Budget Report

Local Unit Name: County of Saginaw
 Local Unit Code: 73-0000
 Current Fiscal Year End Date: September 30, 2021
 Fund Name: General Operating

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Prior Year 2020 Budget	Current 2021 Budget	Year 2 2022 Budget	Amount Increase (Decrease)	Percent Increase (Decrease)	Assumptions
REVENUES															
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	\$ 25,537,837	\$ 26,086,926	\$ 26,407,795	\$ 320,869	1.23%	NOTE 1
Business Licenses & Permits	\$ 326,935	\$ 305,019	\$ 338,905	\$ 321,654	\$ 286,219	\$ 245,766	\$ 234,754	\$ 235,058	\$ 235,774	\$ 251,500	\$ 168,500	\$ 231,671	\$ 63,171	37.49%	
Federal Grants	\$ 486,656	\$ 453,143	\$ 421,584	\$ 379,275	\$ 342,140	\$ 416,037	\$ 440,580	\$ 458,367	\$ 484,006	\$ 793,332	\$ 900,760	\$ 507,772	\$ (392,988)	-43.63%	
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	\$ 7,187,406	\$ 7,143,345	\$ 6,897,801	\$ (245,544)	-3.44%	
Local Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070	\$ -	\$ -	0.00%	
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	\$ 1,160,100	\$ 1,159,825	\$ 1,274,684	\$ 114,859	9.90%	
Charges for Services-Fees	\$ 2,804,602	\$ 2,783,094	\$ 2,931,074	\$ 2,675,954	\$ 2,764,884	\$ 2,685,818	\$ 3,063,852	\$ 3,023,516	\$ 3,096,966	\$ 3,248,878	\$ 3,200,925	\$ 2,863,161	\$ (337,764)	-10.55%	
Charges for Services-Rendered	\$ 593,808	\$ 488,645	\$ 1,030,548	\$ 602,984	\$ 616,338	\$ 587,100	\$ 585,422	\$ 562,003	\$ 573,012	\$ 601,945	\$ 544,445	\$ 567,822	\$ 23,377	4.29%	
Charges for Services-Sales	\$ 23,497	\$ 34,374	\$ 37,080	\$ 15,989	\$ 17,930	\$ 12,197	\$ 39,055	\$ 8,668	\$ 11,488	\$ 11,500	\$ 11,500	\$ 22,926	\$ 11,426	99.36%	
Charges for Services-User Fees	\$ 407	\$ 219	\$ 73	\$ 112	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Fines & Forfeits	\$ 1,068,416	\$ 889,665	\$ 855,795	\$ 783,816	\$ 758,288	\$ 683,350	\$ 633,936	\$ 602,503	\$ 629,251	\$ 621,642	\$ 621,642	\$ 601,707	\$ (19,935)	-3.21%	
Interest Earned	\$ 100,502	\$ 54,456	\$ 60,016	\$ 62,570	\$ 62,213	\$ 113,592	\$ 117,179	\$ 4,069	\$ 379,274	\$ 120,050	\$ 120,050	\$ 146,671	\$ 26,621	22.17%	
Rents & Leases	\$ 39,288	\$ 1,500	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 951	\$ 56,401	\$ 42,301	\$ 67,951	\$ 67,951	\$ -	0.00%	
Contrib & Donat-Pub & Private	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,045	\$ 314,320	\$ 145,635	\$ 163,000	\$ 204,400	\$ -	\$ -	\$ -	#DIV/0!	NOTE 2
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	\$ 4,097,108	\$ 3,422,612	\$ 4,001,896	\$ 579,284	16.93%	
Other Revenues	\$ 3,089	\$ 2,514	\$ 2,613	\$ 6,331	\$ 7,865	\$ 16,142	\$ 33,052	\$ 36,428	\$ 18,942	\$ 30,500	\$ 55,000	\$ 55,000	\$ -	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	\$ 43,908,499	\$ 43,503,481	\$ 43,646,857	\$ 143,376	0.33%	
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	\$ 4,908,627	\$ 5,060,420	\$ 5,157,154	\$ 5,157,154	\$ -	0.00%	
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,164,410	\$ 1,024,158	\$ 901,706	\$ (122,452)	-11.96%	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	\$ 51,133,329	\$ 49,684,793	\$ 49,705,717	\$ 20,924	0.04%	
EXPENDITURES															
Legislative	\$ 653,884	\$ 653,625	\$ 582,387	\$ 511,358	\$ 503,081	\$ 502,990	\$ 526,181	\$ 534,811	\$ 559,496	\$ 568,930	\$ 562,492	\$ 552,152	\$ (10,340)	-1.84%	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	\$ 14,185,001	\$ 13,519,616	\$ 14,087,663	\$ 568,047	4.20%	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	\$ 14,741,742	\$ 14,616,382	\$ 14,233,678	\$ (382,704)	-2.62%	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	\$ 12,199,487	\$ 12,118,973	\$ 11,997,424	\$ (121,549)	-1.00%	NOTE 4
Public Works	\$ 267,298	\$ 260,050	\$ 136,680	\$ 163,953	\$ 154,436	\$ 354,711	\$ 229,305	\$ 209,039	\$ 275,388	\$ 350,000	\$ 350,000	\$ 246,867	\$ (103,133)	-29.47%	NOTE 4
Health and Welfare	\$ 392,873	\$ 419,784	\$ 455,689	\$ 400,230	\$ 426,526	\$ 461,067	\$ 526,337	\$ 544,421	\$ 630,609	\$ 680,416	\$ 486,041	\$ 665,125	\$ 179,084	36.85%	NOTE 4
Other Functions	\$ 1,300,219	\$ 1,333,126	\$ 1,368,852	\$ 1,390,585	\$ 1,364,719	\$ 1,389,446	\$ 1,394,697	\$ 1,393,583	\$ 1,398,180	\$ 1,409,803	\$ 988,461	\$ 1,449,903	\$ 461,442	46.68%	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	\$ 44,135,379	\$ 42,641,965	\$ 43,232,812	\$ 590,847	1.39%	
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	\$ 6,997,950	\$ 7,042,828	\$ 6,472,905	\$ (569,923)	-8.09%	
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	\$ 51,133,329	\$ 49,684,793	\$ 49,705,717	\$ 20,924	0.04%	
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	\$ -	\$ -	\$ -	\$ -		
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	\$ 20,030,133	\$ 19,005,975			
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	\$ 20,030,133	\$ 19,005,975	\$ 18,104,269			

Assumptions

- NOTE 1: Property Taxes are expected to remain relatively flat based upon estimates received from Equalization Department
- NOTE 2: Sheriff is not anticipating housing any Genesee County inmates in 2021 so revenue zeroed out
- 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 expired September 30, 2019 and 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 41% due to actuarial changes made by MERS that affects the County's unfunded liability
 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