

# 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.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Prior Year	Current	Year 2	Amount	Percent	Assumptions
REVENUES	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	2023	2024	2025	Increase	Increase	
											Budget	Budget	Budget	(Decrease)	(Decrease)	
Property Taxes	\$ 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	\$ 27,228,997	\$ 27,757,797	\$ 29,473,819	\$ 30,063,295	\$ 589,476	2.00%	NOTE 1
Business Licenses & Permits	\$ 338,905	\$ 321,654	\$ 286,219	\$ 245,766	\$ 234,754	\$ 235,058	\$ 235,774	\$ 143,755	\$ 145,925	\$ 224,610	\$ 273,300	\$ 275,300	\$ 275,300	\$ -	0.00%	
Federal Grants	\$ 421,584	\$ 379,275	\$ 342,140	\$ 416,037	\$ 440,580	\$ 458,367	\$ 484,006	\$ 1,763,368	\$ 2,208,790	\$ 2,264,014	\$ 5,422,001	\$ 2,849,777	\$ 1,821,222	\$ (1,028,555)	-36.09%	NOTE 2
State Grants	\$ 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	\$ 8,482,213	\$ 8,822,863	\$ 9,478,483	\$ 9,069,054	\$ (409,429)	-4.32%	
Local Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Charges for Services	\$ 5,547,175	\$ 4,910,884	\$ 5,045,761	\$ 4,631,712	\$ 5,053,113	\$ 4,738,345	\$ 4,778,855	\$ 4,132,817	\$ 5,962,707	\$ 5,744,959	\$ 5,211,735	\$ 5,022,364	\$ 5,095,121	\$ 72,757	1.45%	
Fines & Forfeits	\$ 855,795	\$ 783,816	\$ 758,288	\$ 683,350	\$ 633,936	\$ 602,503	\$ 629,251	\$ 448,188	\$ 546,477	\$ 312,431	\$ 461,800	\$ 335,500	\$ 268,549	\$ (66,951)	-19.96%	
Interest & Rents	\$ 60,016	\$ 62,570	\$ 62,213	\$ 113,592	\$ 117,179	\$ 4,069	\$ 379,274	\$ 544,263	\$ (136,287)	\$ (1,223,294)	\$ 271,217	\$ 271,217	\$ 199,242	\$ (71,975)	-26.54%	
Rents & Leases	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 951	\$ 56,401	\$ 41,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Contrib & Donat-Pub & Private	\$ -	\$ -	\$ -	\$ 17,045	\$ 314,320	\$ 145,635	\$ 163,000	\$ 61,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Other Revenue & Reimbursements	\$ 3,828,214	\$ 3,449,257	\$ 3,700,897	\$ 3,907,374	\$ 3,908,767	\$ 5,227,587	\$ 3,516,852	\$ 3,539,638	\$ 3,163,284	\$ 3,640,266	\$ 4,398,355	\$ 4,368,079	\$ 3,588,214	\$ (779,865)	-17.85%	
Other Revenues	\$ 2,613	\$ 6,331	\$ 7,865	\$ 16,142	\$ 33,052	\$ 36,428	\$ 18,942	\$ 57,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
<b>Total Revenues</b>	<b>\$ 39,936,074</b>	<b>\$ 39,308,113</b>	<b>\$ 40,601,556</b>	<b>\$ 39,463,546</b>	<b>\$ 41,824,737</b>	<b>\$ 44,756,771</b>	<b>\$ 42,804,181</b>	<b>\$ 43,223,237</b>	<b>\$ 46,193,233</b>	<b>\$ 46,674,196</b>	<b>\$ 52,619,068</b>	<b>\$ 52,074,539</b>	<b>\$ 50,379,997</b>	<b>\$ (1,694,542)</b>	<b>-3.25%</b>	
Total Transfers-In	\$ 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	\$ 5,689,354	\$ 5,659,986	\$ 5,766,403	\$ 5,306,834	\$ (459,569)	-7.97%	
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,867	\$ 377,568	\$ 4,603,783	\$ 4,226,215	1119.33%	NOTE 3
<b>Total Revenues &amp; Transfers-In</b>	<b>\$ 44,411,420</b>	<b>\$ 43,875,344</b>	<b>\$ 45,036,994</b>	<b>\$ 44,333,377</b>	<b>\$ 46,304,599</b>	<b>\$ 49,373,823</b>	<b>\$ 47,712,808</b>	<b>\$ 48,283,657</b>	<b>\$ 51,350,387</b>	<b>\$ 52,363,550</b>	<b>\$ 58,431,921</b>	<b>\$ 58,218,510</b>	<b>\$ 60,290,614</b>	<b>\$ 2,072,104</b>	<b>3.56%</b>	
<b>EXPENDITURES</b>																
General Government	\$ 11,677,870	\$ 11,509,192	\$ 11,278,383	\$ 11,721,677	\$ 12,029,867	\$ 12,491,894	\$ 12,814,388	\$ 14,097,769	\$ 9,093,692	\$ 9,154,824	\$ 11,187,127	\$ 10,383,863	\$ 10,574,926	\$ 191,063	1.84%	NOTE 4
Legislative	\$ 582,387	\$ 511,358	\$ 503,081	\$ 502,990	\$ 526,181	\$ 534,811	\$ 559,496	\$ 546,363	\$ 575,202	\$ 602,001	\$ 667,607	\$ 682,488	\$ 698,520	\$ 16,032	2.35%	NOTE 4
Judicial	\$ 12,167,686	\$ 11,479,539	\$ 11,478,178	\$ 11,527,534	\$ 11,743,567	\$ 12,626,518	\$ 13,209,574	\$ 13,341,125	\$ 18,804,765	\$ 19,701,562	\$ 21,495,365	\$ 22,519,647	\$ 23,190,732	\$ 671,085	2.98%	NOTE 4
Public Safety	\$ 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	\$ 13,074,181	\$ 13,009,663	\$ 12,936,164	\$ 13,378,581	\$ 442,417	3.42%	NOTE 4
Public Works	\$ 136,680	\$ 163,953	\$ 154,436	\$ 354,711	\$ 229,305	\$ 209,039	\$ 275,388	\$ 263,629	\$ 842,566	\$ 828,889	\$ 960,756	\$ 1,013,900	\$ 1,027,385	\$ 13,485	1.33%	NOTE 4
Health and Welfare	\$ 455,689	\$ 400,230	\$ 426,526	\$ 461,067	\$ 526,337	\$ 544,421	\$ 630,609	\$ 617,813	\$ 529,477	\$ 601,978	\$ 1,765,041	\$ 1,577,346	\$ 1,620,881	\$ 43,535	2.76%	NOTE 4
Other Functions	\$ 1,388,852	\$ 1,390,585	\$ 1,384,719	\$ 1,389,446	\$ 1,394,697	\$ 1,393,583	\$ 1,398,180	\$ 1,399,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	NOTE 4
Community and Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,978	\$ 759,943	\$ 813,771	\$ 851,794	\$ 875,304	\$ 23,510	2.76%	NOTE 4
Contributions to Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,128,191	\$ 1,127,220	\$ 1,136,211	\$ 1,205,061	\$ 1,205,061	\$ -	0.00%	NOTE 4
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	NOTE 4
<b>Total Expenditures</b>	<b>\$ 36,503,310</b>	<b>\$ 35,652,153</b>	<b>\$ 35,368,162</b>	<b>\$ 36,151,502</b>	<b>\$ 36,741,991</b>	<b>\$ 38,985,780</b>	<b>\$ 40,457,166</b>	<b>\$ 42,266,055</b>	<b>\$ 43,632,065</b>	<b>\$ 45,850,598</b>	<b>\$ 51,035,541</b>	<b>\$ 51,170,263</b>	<b>\$ 52,571,390</b>	<b>\$ 1,401,127</b>	<b>2.74%</b>	
Total Transfers-Out	\$ 7,185,697	\$ 7,573,522	\$ 8,538,690	\$ 7,267,795	\$ 7,949,667	\$ 8,924,008	\$ 6,366,855	\$ 6,934,737	\$ 7,264,270	\$ 6,512,952	\$ 7,396,380	\$ 7,048,247	\$ 7,719,224	\$ 670,977	9.52%	
<b>Total Expenditures &amp; Transfers-Out</b>	<b>\$ 43,689,007</b>	<b>\$ 43,225,675</b>	<b>\$ 43,906,852</b>	<b>\$ 43,419,297</b>	<b>\$ 44,691,658</b>	<b>\$ 47,909,788</b>	<b>\$ 46,824,021</b>	<b>\$ 49,200,792</b>	<b>\$ 50,896,335</b>	<b>\$ 52,363,550</b>	<b>\$ 58,431,921</b>	<b>\$ 58,218,510</b>	<b>\$ 60,290,614</b>	<b>\$ 2,072,104</b>	<b>3.56%</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ 722,413</b>	<b>\$ 649,669</b>	<b>\$ 1,130,142</b>	<b>\$ 914,080</b>	<b>\$ 1,612,941</b>	<b>\$ 1,464,035</b>	<b>\$ 888,787</b>	<b>\$ (917,135)</b>	<b>\$ 454,052</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Beginning Fund Balance</b>	<b>\$ 14,812,476</b>	<b>\$ 15,534,889</b>	<b>\$ 16,184,558</b>	<b>\$ 17,314,700</b>	<b>\$ 18,228,780</b>	<b>\$ 19,841,721</b>	<b>\$ 21,305,756</b>	<b>\$ 22,194,543</b>	<b>\$ 21,277,408</b>	<b>\$ 21,731,460</b>	<b>\$ 21,731,460</b>	<b>\$ 21,578,593</b>	<b>\$ 21,201,025</b>			
<b>Ending Fund Balance</b>	<b>\$ 15,534,889</b>	<b>\$ 16,184,558</b>	<b>\$ 17,314,700</b>	<b>\$ 18,228,780</b>	<b>\$ 19,841,721</b>	<b>\$ 21,305,756</b>	<b>\$ 22,194,543</b>	<b>\$ 21,277,408</b>	<b>\$ 21,731,460</b>	<b>\$ 21,731,460</b>	<b>\$ 21,578,593</b>	<b>\$ 21,201,025</b>	<b>\$ 16,597,242</b>			

## Assumptions

NOTE 1:	Property Taxes are expected to increase based upon estimates received from Equalization Department
NOTE 2:	Decrease in 2024 & 2025 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