COUNTY OF SAGINAW

OFFICE OF COUNTY CONTROLLER

111 SOUTH MICHIGAN AVENUE
SAGINAW, MICHIGAN 48602

ROBERT V. BELLEMAN
Controller/Chief Administrative Officer
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June 30, 2020

Honorable Chairman and Members of the Board of Commissioners
County of Saginaw
111 S. Michigan Avenue
Saginaw, MI 48602

RE: **2021 Fiscal Year Budget**

Dear Chairman Webster, Vice-Chair Ruth and Commissioners:

The development of the Fiscal Year 2021 County Budget was an interesting challenge this year because of the Novel Coronavirus (COVID-19). Elected Officials, Department Heads, Koren Thurston, and I communicated via emails, Zoom meetings, or in the Board of Commissioners meeting room during the months of May and June 2020. The County also experienced a major flooding event at the end of May, which required my attention as I and Suzy Koepplinger provided Public Relations assistance to Lt. Przybylski and the Emergency Operations Center.

Attempting to finalize a balanced budget by eliminating a structural deficit of approximately $2.7 million while accounting for the fiscal impact COVID-19 has had, and may continue to have, on our operations, required more thought, increased communication, and genuine partnerships with our Courts, County-wide Elected Officials and Department Heads. I initially sent a communication to Elected Officials, Judges and Department Heads, who receive General Fund support informing them each department would need to achieve a Target Budget Reduction of 7.6% to balance the General Fund FY 2021 budget without the use of fund balance. I subsequently had a Zoom meeting with County-wide elected Officials and Judge Jackson to discuss this Target Budget Reduction. Some of the feedback I received was (1) could we use any unused savings in Fiscal Year 2020 towards Fiscal Year 2021 and (2) fund balance is for a "rainy day" and if it was ever "raining" this would be the time.

I went back to the drawing board, and with the assistance of Koren Thurston, we were able to revise the Target Budget Reduction to 4.21%. Our previous Budget Audit Committee FY 2021 Budget Discussions had asked all departments to identify reductions of 4.69% so the revised Target Budget Reduction of 4.21% was more in line with these previous discussions.

We were able to revise the Target Budget Reductions from 7.6% to 4.21% by (1) reducing our contribution to Saginaw County Community Mental Health Authority; (2) reducing our contribution to Saginaw Future, Inc. and (3) utilizing our Budget Stabilization Fund (fund balance) to cover the projected loss in State Shared Revenue and estimated annual savings from the "Hiring Freeze."

The 10th Circuit Court, 70th District Court, Family Court and Friend of the Court partnered with the County by identifying revenue opportunities or cost containment opportunities to achieve their estimated $1,075,000 in Target Budget Reductions. I express my sincerest appreciation to Chief Judge Jackson, and his Court Administrators – Paula McGlown, Linda James, Terry Beagle, Todd Borders and Brittany Dougherty. I am extremely grateful to them, the County-wide Elected Officials, and Department Heads who made it possible for me to present to you a balanced General Fund Budget with use of only $1,232,901 in Budget Stabilization Fund reserves. The Budget Stabilization Fund reserves include $961,472 to cover the estimated shortfall in State Revenue Sharing, $202,629 to represent estimated savings associated with our annual "Hiring Freeze," and $68,800 to cover the anticipated decrease in hotel lodging administration fees the County Treasurer retains under the County Accommodations Tax.

To that end, I hereby present to you the proposed Fiscal Year 2021 County Budget totaling **$166,363,567** which represents **an $11,708,857 (6.57%) decrease** from current Fiscal Year 2020, as amended. The County Fiscal Year 2021 Budget is presented in accordance with the Uniform Budgeting and Accounting Act, P.A. 2 of 1968 as amended.

Saginaw County Fiscal Year 2021 commences October 1, 2020 and ends September 30, 2021. The Fiscal Year 2021 budget includes the use of $4,895,122 in fund balance/retained earnings in 34 Funds for operations or for capital purchases and/or projects. A specific list of those Funds is attached herewith for your review (**Attachment 1**).

The Fiscal Year (FY) 2021 County budget is built on a total millage levy of 9.4985, which is a slight decrease of .0.0095 mills in the Debt Millage levy. The Debt Millage levy is voter approved support of HealthSource Saginaw capital improvement and expansion. The County Operating Millage Levy for FY 2021 is 4.8558 mills.

The FY 2021 County Budget proposes a workforce of 566.15 fulltime, part time, temporary, and seasonal employees, which represents a decrease of 27.82 positions. Comparatively, the FY 2020 and FY 2019 County Budgets included a workforce of 615.01 and 613.51 respectively.

Property Tax revenues are projected to grow by 2.11% for Fiscal Year 2021. The Fiscal Year 2021 County Budget reflects $1,469,402 in Local Community Stabilization Share Revenue. I am uncertain on how the State of Michigan's projected budget deficits may impact the allocation of this revenue in Fiscal Year 2021. The Local Community Stabilization Share Revenue is the State's reimbursement for the phase out of personal property tax.

The Fiscal Year 2021 General Fund Budget totals **$48,963,117 and represents a $2,120,212 (4.15%) decrease** from current Fiscal Year 2020 General Fund Budget. The FY 2021 General Fund **is balanced with use of $1,232,901 in fund balance.** The General Fund deficit, which initially totaled $3.7 million was reduced through the decrease in departmental expenditures, declining or modifying new funding requests, and decreasing contributions to other agencies.

The slow growth in tax revenues, the increase in required MERS Defined Benefit Pension contributions, retiree healthcare (OPEB) costs, and technology needs continue to place fiscal stress on the General Fund, the Law Enforcement Fund and the Health Department in FY 2021.

The Law Enforcement Fund continues to rely on the use of jail bed rental revenue, which can be unreliable, and the use of fund balance to maintain current operations and staffing levels. The County is currently in negotiations with the Sergeants. The possible fiscal impact of these negotiations is not reflected in the FY 2021 Law Enforcement Fund budget as it is unknown at the time the budget was prepared.

The Saginaw County Health Department has struggled financially to provide programs and services. The County has historically reduced staff as a means of balancing the Health Department budget. I firmly believe we are at a cross-road to determine which services and programs we will continue to provide and the ability to fund those services and programs. The Board of Commissioners has identified a Committee of the Whole meeting in July to discuss in greater detail the type of Health Department the County wishes to provide and how we intend to fund it.

I am also recommending the County partner with the Saginaw County Road Commission, the City of Saginaw, and townships in creating a Metropolitan Planning Authority and transition all transportation planning activities to this new authority.

I provide highlights of the Fiscal Year 2021 budget in **Attachment 4** for your review.

The Board of Commissioners, at its March 8 and 9, 2019 Strategic Planning Session, developed Board priorities to *Enhance the quality of living in our community.* These priorities along with our Vision, Mission and Values were used to guide the development of this proposed budget for FY 2021. The Board of Commissioners identified three Vision/Priorities categories – Quality of Life; Accessibility of Services; and Revenue/Cost Control/Efficiency which are set forth in **Attachment 3**.

Budget Process

The Fiscal Year 2021 Budget Process began when the Board of Commissioners, at its April 9, 2020 Special Board Session, adopted Resolution "C" *Fiscal Year 2021 Budget & Revised Calendar*.

BUDGET CALENDAR
OPERATING BUDGET FOR FISCAL YEAR 2021

Date	Action Item
April 24, 2020	Controller's Office distributes a balanced budget to the General Fund departments; and distribute information to all departments that outlines the budget process and provides instructions for their electronic entry of data that is necessary for completion of their respective Operating Budget for 2021 and Capital Improvement Plans; and,
May 8, 2020	Require all Departments to submit any increase requests for funding in Fiscal Year 2021 over and above what is reflected in the initial balanced budget on a separate excel spreadsheet and Department must signify completion of the necessary electronic data entry for their respective Operating Budgets for 2021 and Capital Improvement Plans by signing off on or before Noon; and,
May 11-22, 2020	Controller's Office meets with Elected Officials, Judges, Department Heads, and Agencies to review and discuss their Fiscal Year 2021 Operating Budget, any budget increase requests, and Capital Improvement Plan requests' and,
June and August 2020	Controller's Office submits the first draft of a recommended balanced Operating Budget to the Board of Commissioners for its Human Services, Courts & Public Safety, County Services, and Budget Audit Committees to review and discuss; and,
June 29, 2020	Present the first draft of the balanced budget to the Committee of the Whole; and,
August 25, 2020	Incorporate any changes recommended by the Budget Audit Committee into a second draft of the FY 2021 Budget and Capital Improvement Plan for the full Board of Commissioners; review and lay on the table; schedule and hold a Public Hearing on the proposed second draft of the FY 2021 Budget and Capital Improvement Plan; and,
September 22, 2020	Submit the final Fiscal Year Operating Budget and Capital Improvement Plan to the Board of Commissioners for formal adoption.

Koren Thurston and I spent approximately eight weeks reviewing and adjusting the County's proposed Fiscal Year 2021 Budget and department requests to arrive at a balanced budget. This year we met directly with the Courts and virtually with other departments to finalize the budget. We made necessary changes to ensure revenues and expenditures reflect either historical trends or "Department Requested" amounts. Information Technologies (IT) charges and the Cost Allocation Plan have not been finalized. The Fiscal Year 2021 Budget incorporates estimated charges for IT and Cost Allocation services at a 3% and 5% increase; respectively.

Capital Budget

The proposed FY 2021 Capital Budget totals $16,267,053, which represents a decrease of $1,196,624 from the Board approved FY 2020 Capital Budget. Departments were requested to submit not only the proposed FY 2021 Capital Improvement requests but also to update the 5 Year Capital Improvement Plan so the County can continue to monitor the needs of our departments and continue to invest in its properties and buildings. Bernie Delaney, Director of Maintenance, had engaged DLZ Michigan, Inc. to perform a "Facility Assessment" of all our properties. The Facility Assessment focused on five areas. Those five areas were (1) Accessibility; (2)

Life Safety; (3) Interior Conditions; (4) Mechanical/Plumbing Systems; and (5) Electrical Systems. Each area assessment was categorized as Category 1 (Scheduled Maintenance); Category 2 (Deferred Maintenance); Category 3 (Capital Renewal); Category 4 (Energy & Sustainability; and Category 5 (Security). Mr. Delaney is using this Facility Assessment as a guide in planning capital needs.

The 5 Year Capital Budget cost estimates is $29,180,451 with the largest requests from Information Technology for the Mainframe Modernization Project and Animal Control for its new Resource Center. I recommend Commission on Aging undertake a financial analysis on whether it would be advantageous for them to pursue a bond issue to address the necessary and required improvements to Eleanor A. Frank and Marie E. Davis Senior Centers.

Staffing

The FY 2021 Budget (Resolution B) establishes Authorized Personnel at 566.15 fulltime, part-time and seasonal positions, which represents a reduction of 27.82 position from the FY 2020 authorized personnel compliment. See proposed Staffing Changes in **Attachment 2.**

Fourteen (14) of the sixteen (16) Collective Bargaining Agreements expire September 30, 2021. Jennifer Broadfoot, Personnel Director, and Dave Gilbert, Labor Specialist, will begin negotiations in early 2021 to obtain successor agreements. The County is currently negotiating with COAM on behalf of the Saginaw County Sheriff's Department Sergeants. The Sergeants' contract expired September 30, 2019. The FY 2021 budget will need to be amended to reflect any changes in wages and/or benefits negotiated as part of this process. The County also anticipates Phase II and Phase III of the Job Classification & Compensation Study to be completed with the results presented to the Board of Commissioners in August 2020.

Total Projected wages for FY 2021 are $31,329,370
Total projected wages for FY 2020 are $32,191,934
Total actual wages for FY 2019 were $32,420,481

The total budgeted wages for FY 2021 reflect a $1,091,111 (3.4%) decrease from FY 2019 actual wages.

Attached herewith and incorporated into the FY 2021 budget are four (4) resolutions (A-D), which are to be adopted by you at your September 22, 2020 Board of Commissioner meeting.

- **Resolution A** sets forth the annual budget appropriations for all departments and restrictions for the use of those appropriations.
- **Resolution B** sets certain wages not already contained in approved collective bargaining agreements. The list of Authorized Personnel only represents Controller Recommended position additions and deletions.
- **Resolution C** identifies Capital items for your consideration and approval for Fiscal Year 2021.
- **Resolution D** sets fees for all departments. Highlighted fees reflect proposed adjustments to current fees for your consideration and approval.

Attachment 5 includes a summary of outstanding County debt as of September 30, 2020. I share this information with you so you remain aware of the commitments the County has made over the years and are required to repay with principal & interest payments incorporated into the FY 2021 budget where revenues are coming from a specific fund (i.e. Animal Control, IT).

Challenges/Opportunities

The County is facing several major challenges and/or opportunities. These challenges and/or opportunities are:

1) **COVID-19:** The novel Coronavirus has presented challenges and opportunities for Saginaw County.
    a. The challenges are:
        i. maintaining a safe workplace by implementing "Best Practices" in access control, minimize levels of close contact between employees and between employees and the public, increasing sanitization and personal hygiene, providing appropriate personal protection equipment to our employees and the

public, and designing and implementing procedures and protocols to increase contact tracing efficacy and absorbing the costs associated with these expectations and requirements; and

ii. increasing demand on the Saginaw County Health Department in providing guidance as businesses, schools, churches, and government re-open and providing contact tracing of positive COVID-19 cases while providing routine programs and services with limited staff.

b. The opportunity is:

i. embracing the new business model of providing services remotely. Our employees were resolute in continuing uninterrupted services to our residents and taxpayers during the COVID-19 pandemic and Governor Whitmer's "Stay Home. Stay Safe." Executive Orders. We redeployed our workforce to work remotely, work alternating schedules, and work supporting other departments that were essential in sustaining or protecting life. The Courts conducted hearings via Zoom. Board of Commissioners held its meetings via Zoom. Very few employees were required to come to work and, if they were required, they did so on a limited schedule.

2) Pension Obligations: The Municipal Employees Retirement System (MERS) of Michigan Defined Benefit Annual Actuarial Valuation (AAV) as of December 31, 2018 projected additional accrued unfunded liabilities requiring increasing annual contributions. **The County's "Funded Ratio: decreased to 81% as of 12/31/2018**, down from 84% as of 12/31/2017. This accrued unfunded liabilities and related additional contributions continue to strain the County's limited resources.

To put the impact our Pension Obligations are having on our FY 2021 budget into perspective, the County allocates the MERS Accrued Unfunded Liability to all funds based on a percentage of wages, which for Fiscal Year 2021 is 32 percent. The General Fund will be contributing $4,228,663. The Health Department will be contributing $977,107.

At its February 2019 board meeting, the MERS Retirement Board adopted new economic assumptions effective with our 2019 Annual Actuarial Valuation. Those new economic assumptions included:

"Investment Return Assumption. While MERS has historically met our assumed rate of return over the long-term, expected future investment returns are forecasted to be considerably lower due to historically low interest rates and high equity market valuations. Based on this expectation, **MERS will be reducing our investment return assumption from 7.75% to 7.35%.** This adjustment reflects a change in long-term trends and will continue to be monitored closely."

"Wage Inflation Assumption. Wage inflation is often confused with pay or salary increases. However, wage inflation is an assumption that considers large-scale economic factors and is made up of both price inflation (2.50%) and real wage growth (0.50%). In other words, wage inflation reflects overall payroll growth over the long-term. **MERS will be reducing our wage inflation assumption from 3.75% to 3.00%."**

"These assumptions are being used in your 2019 AAV and **will impact your fiscal year 2021 contributions.**"

MERS of Michigan CEO Kerrie Vanden Bosch stated in her April 2, 2020 "Updates from MERS": "On February 27, the MERS Retirement Board wrapped up the review of **demographic** assumptions with our independent actuary, Gabriel Roeder, Smith & Company (GRS). Key changes to those assumptions include updates to mortality rates, mortality improvement rates, and retirement and withdrawal rates. One key change we are making to the mortality improvement rates is that we are implementing a fully generational mortality improvement assumption, which better positions plans for future life expectancy changes. In theory, a fully generational assumption should need fewer significant adjustments in the future. Estimated impacts of these demographic changes will be included in your 12/31/19 Annual Actuarial Valuation, delivered to you by the end of June of this year. The changes are effective with your 12/31/20 Annual Actuarial Valuation report, delivered in 2021, and will impact your fiscal year 2022 contributions. Starting in 2022, required contributions will be based on the full impact of these demographic assumption changes."

3) Other Post-Employment Benefits (OPEB): For Fiscal Year 2021, the Actuarial Determined Contribution (ADC) is $5,866,666. Alex Johnson of CBIZ Retirement Services, stated in a June 17, 2020 email: "Technically, the 2020-2021 ADC will not be calculated until the 9/30/20 actuarial valuation. We can give you an estimated ADC based on the results of

the prior actuarial valuation. As of /9/30/2018, the County's funding policy was to contribute a level-dollar amount over 28 years that was projected to allow the Trust to be able to sufficiently fund retiree benefits for the life of the plan. That amount was determined to be $5,506,394. So assuming there are no gains/losses as of the 9/30/2020 actuarial valuation (albeit unlikely), the 2020-2021 ADC will remain the same, **$5,506,394.** Please note that is the ADC per the *funding policy*. For your financial statements, the ADC must be calculated in accordance with Michigan's Numbered Letter 2018-3, in which the goal is for the Plan to be 100% funded in 28 years. **For FYE 9/30/2020, that amount is $5,836,545**. Again, if there are no gains/losses as of 9/30/2020 actuarial valuation, the 2020-2021 ADC would be $5,866,666."

The County made significant adjustments in OPEB accrued unfunded liabilities by moving all post 65 retirees to fully-insured Medicare Advantage Plans and instituting a 3 Tier Prescription Drug Program for retirees. The 3 Tier Prescription Drug Program provide retirees with their current prescription co-pay for generic medications; a $40 co-pay for brand named medications and $80 co-pay for specialty medications. The Board also implemented a $100,000 reserve fund to assist retirees, whose income is "at or below" the federal poverty guidelines, with offsetting the prescription drug co-pay for brand ($40) and specialty ($80) medications.

Our Interim-Year Disclosure of Other Post-Employment Benefits under GASB Statements No. 74 and 75 as of September 30, 2019 states, in relevant part, the following information:

Total OPEB Liability at End of Year	$95,209,710
Net OPEB Liability (Asset)	$65,088,998
Fiduciary Net Position as % of Total OPEB Liability	31.64%

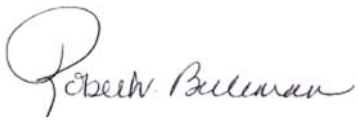
There are additional retiree healthcare changes the Taskforce had recommended we would like the Board of Commissioners to consider implementing.

4) **Employee Attraction & Retention.** The local labor market has improved. Saginaw County continues to struggle with attracting and retaining professional employees. The Job Classification & Compensation Study will assist the County in addressing some of the issues preventing us from attracting and retaining quality professional employees. The County is utilizing different methods in advertising vacant positions. The County will need to continuously review its policies to ensure greater flexibility and empowerment of department heads to meet their workforce needs.

5) **Reliance on outdated technology.** The County is in the initial stages of upgrading our county-wide computer software systems to six (6) new software platforms (ERP, Courts, Prosecution, Probation, Jail and Clerk). This Mainframe Modernization Project will take place over the next twenty-four (24) months. Employees at all levels of the organization will be involved in and benefit from this major investment. The Board of Commissioners approved the sale of $10.7 million in LTGO Bonds for this project. This Mainframe Modernization Project will bring huge benefits while at times during the transition cause a strain on our workforce. This Project will prepare Saginaw County for the 21st Century and increase our responsiveness to customers' and clients' needs. The Mainframe Modernization Project will also redefine our business practices and increase efficiencies through process improvement. The Project goal is to turn off the Mainframe by September 2023.

Attached herewith is **your** Fiscal Year 2021 budget for all County departments. **The budget is a plan.** A plan to guide how the County proposes to effectively use limited resources taxpayers and granting agencies have entrusted to us. I look forward to presenting this FY 2021 County Budget to you at our July 14, 2020 Committee of the Whole meeting.

Sincerely,



Robert V. Belleman
Controller/CAO
Attachments

County of Saginaw
List of Departments Using Fund Balance
FY 202 Draft #1 Budget

Attachment 1

		201 Fund Balance Categories										
Department		**Employee Payroll Reserve**	**Budget Stabilization**	**Replacement of Assets**	**Reserved/ Restricted**	**Restricted Family Counseling**	**Unapprop**	**FB as of FY 2019**	**FY 2020 Budgeted Use of (Incr. to) FB**	**Available Fund Balance to use in 2021**	**FY 2021 Budgeted Use of FB**	**FY 2021 Budgeted Incr. to FB**
101 General Fund		12,305,092	9,295,757	-	420,000	173,702	-	22,194,552	2,164,410	19,610,142	1,232,901	
207 Law Enforcement		1,663,812	453,028	-	-	-	(692,706)	1,424,134	264,037	1,160,097	178,083	
208 Parks & Recreation		182,729	88,874	352,497	132,846	-	1,213,003	1,969,949	211,333	1,758,616	125,504	
215 Friend of Court		-	-	-	457	-	251,887	252,344	124,010	128,334	116,087	
221 Health Services	Admin, Lab, Nursing, Env Health Div, Imm	-	-	-	-	-	366,724	366,724	341,760	24,964	850,531	
221 Health Services	Family Planning	-	-	-	-	-	938,684	938,684	825,462	113,222	392,443	
221 Health Services	Woman, Infants & Children	-	-	-	-	-	31,229	31,229	36,442	(5,213)	7,709	
221 Health Services	Nurse Family Partnership	-	-	-	-	-	-	-	-	-	52,789	
221 Health Services	CSHCS Outreach & Advocacy	-	-	-	-	-	-	-	-	-	12,798	
221 Health Services	Bioterrorism Emergency	-	-	-	-	-	-	-	-	-	10,323	
221 Health Services	Health Center Bldg & Grounds	-	-	-	-	-	100,798	100,798	7,144	93,654		15,086
228 Solid Waste Management		-	-	-	-	-	230,758	230,758	(17,788)	248,546		49,053
238 Commission on Aging		732,902	252,555	-	45,918	-	133,574	1,164,949	(11,621)	1,176,570		73,704
240 Mosquito Abatement Commission		397,506	205,537	-	-	-	3,280,971	3,884,014	523,832	3,360,182	146,025	
242 Planning Commission		-	-	-	-	-	53,325	53,325	15,008	38,317	38,317	
245 Public Improvement Fund		-	-	-	4,163,926	-	-	4,163,926	1,417,272	2,746,654	720,482	
250 Animal Control	Operating	527,938	117,515	-	-	-	(378,886)	266,567	22,850	243,717		
250 Animal Control	Donations Restricted	-	-	-	77,780	-	-	77,780	38,709	39,071	43,750	
256 Register of Deeds Automation		-	-	-	400,655	-	-	400,655	284,895	115,760	115,760	
263 Mobile Data Maint/Replace Technology		-	-	-	2,319,638	-	-	2,319,638	736,192	1,583,446	54,325	
264 Local Correction Officers Training		-	-	-	183,992	-	-	183,992	149,662	34,330	23,577	
266 Concealed Pistol Licensing		-	-	-	114,755	-	-	114,755	17,595	97,160		4,424
276 Michigan Works!		-	-	-	-	-	158,240	158,240	157,600	640	157,600	
278 Special Projects	District Court Parking	-	-	-	-	-	60,961	60,961	21,000	39,961	21,000	
278 Special Projects	Juvenile Justice Core Collaborative	-	-	-	-	-	3,857	3,857	3,857	0	3,857	
278 Special Projects	Office of Emergency Services	-	-	-	-	-	64,119	64,119	19,361	44,758	34,795	
278 Special Projects	Local Citizen Corps	-	-	-	-	-	8,332	8,332	400	7,932	400	
280 Sheriff-Special Projects	Narcotics Enforcement	-	-	-	-	-	69,329	69,329	21,724	47,605	10,234	
280 Sheriff-Special Projects	Bulletproof Vest Grant	-	-	-	-	-	679	679	679	0	679	
280 Sheriff-Special Projects	Intrnet Safety & Education Initiative	-	-	-	-	-	6,339	6,339	7,200	(861)	7,200	
280 Sheriff-Special Projects	PLUS-Home Surveillance Program	-	-	-	-	-	162,898	162,898	(22,880)	185,778		22,582
284 Community Corrections	Administration	-	-	-	-	-	13,555	13,555	-	13,555	3,882	
284 Community Corrections	Pretrial Services	-	-	-	-	-	163,967	163,967	2,500	161,467		7,657
292 Child Care Fund	Family Division	-	-	-	276	-	377,188	377,463	200,000	177,463	81,057	
292 Child Care Fund	Welfare	-	-	-	-	-	765,688	765,688	-	765,688	115,350	
516 Parking System		-	-	-	49,203	-	94,429	143,632	26,953	116,679		
536 Land Bank Authority		-	-	-	400,000	-	2,550,398	2,950,398	(109,466)	3,059,864		439,970
581 Harry W. Browne Airport		-	-	-	5,275,066	-	190,101	5,465,168	25,000	5,440,168	23,814	
631 MERS Retirement Fund		-	-	-	-	-	165,353	165,353	(37,220)	202,573		
636 Information Systems & Services		-	-	-	436,523	-	691,404	1,127,928	208,069	919,859		
638 Equipment Revolving		-	-	-	2,616		21,233	23,849	1,037	22,812	1,037	
641 Soil Erosion		-	-	-	82,819	-	166,592	249,411	33,684	215,727	25,627	
644 Local Site Remediation Revolving Fund		-	-	-	-	-	1,294,321	1,294,321	220,000	1,074,321	220,000	
661 Motor Pool		-	-	-	-	-	307,104	307,104	221,359	85,745	21,359	
728 Postemployment Health Benefits		-	-	-	30,120,712	-	-	30,120,712	(2,825,680)	32,946,392		2,258,505
731 DC Pension Trust Fund		-	-	-	944,989	-	-	944,989	43,061	901,928	45,827	
											4,895,122	2,870,981

COUNTY OF SAGINAW
2021 BUDGET DEPARTMENT REQUESTS
PROPOSED STAFFING CHANGES

Attachment 2

FUND	ACTIVITY	PCN NUMBER	PAY GRADE	TITLE	ADD	DELETE	COST	NOTES
101	13100	101025	I08V	CIRCUIT COURT REPORTER (SWING)		(1.00)	(109,525)	DELETE PCN
"	13600	101082	T13	LEGAL COORDINATOR		(0.10)	(8,297)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101069	T12A	BAILIFF		(0.10)	(8,145)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101070	T12A	BAILIFF		(0.10)	(8,145)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101072	T12A	BAILIFF		(0.10)	(8,028)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101073	T12A	BAILIFF		(0.10)	(8,028)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101074	T12A	BAILIFF		(0.10)	(8,028)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101067	T12A	LEGAL SPECIALIST II		(0.10)	(7,825)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101084	T12A	LEGAL SPECIALIST II		(0.10)	(7,932)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101066	T11A	ACCOUNT SPECIALIST III		(0.10)	(7,507)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101092	T10A	ACCOUNT SPECIALIST II		(0.10)	(7,001)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101060	T09A	COURT REPORTER		(0.10)	(7,414)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101062	T09A	COURT REPORTER		(0.10)	(7,009)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101063	T09A	COURT REPORTER		(0.10)	(7,138)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101064	T09A	COURT REPORTER		(0.10)	(7,414)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101061	T09A	COURT REPORTER		(0.10)	(6,524)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101068	T07A	LEGAL CLERK I		(0.10)	(6,922)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101081	T07A	LEGAL CLERK I		(0.10)	(6,289)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101083	T07A	LEGAL CLERK I		(0.10)	(6,289)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101085	T07A	LEGAL CLERK I		(0.10)	(6,830)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101087	T07A	LEGAL CLERK I		(0.10)	(6,463)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101088	T07A	LEGAL CLERK I		(0.10)	(5,905)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101089	T04A	LEGAL CLERK I		(0.50)	(45,072)	REDUCE PCN TO PART TIME (40 HOURS PER PAY)
"	"	101090	T07A	LEGAL CLERK I		(0.10)	(5,972)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101091	T07A	LEGAL CLERK I		(0.10)	(5,958)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101093	T07A	LEGAL CLERK I		(0.10)	(6,134)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101094	T07A	LEGAL CLERK I		(0.10)	(5,945)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101095	T07A	LEGAL CLERK I		(0.10)	(6,935)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101097	T07A	LEGAL CLERK I		(0.10)	(6,303)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101098	T07A	LEGAL CLERK I		(0.50)	(45,502)	REDUCE PCN TO PART TIME (40 HOURS PER PAY)
"	"	101100	T07A	LEGAL CLERK I		(0.10)	(5,892)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101112	T07A	LEGAL CLERK I		(0.10)	(6,830)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101115	T07A	LEGAL CLERK I		(0.10)	(7,039)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	"	101116	T07A	LEGAL CLERK I		(0.10)	(6,121)	REDUCE PCN TO 90% (72 HOURS PER PAY)
"	13800	101177	P05Q	PROBATION OFF. DIST. COURT		(1.00)	(115,849)	DELETE PCN
"	"	101182	T07A	LEGAL CLERK I		(1.00)	(61,551)	DELETE PCN
"	14900	101488	J11W	LEGAL CLERK II		(1.00)	(90,753)	DELETE PCN
"	"	101163	P07V	SCHOOL TRUANCY COORDINATOR		(1.00)	(105,068)	DELETE PCN
"	"	101164	P05P	JUVENILE PROBATION OFF.		(1.00)	(88,330)	DELETE PCN
"	"	NEW	P11V	JUVENILE PROBATION SUPERVISOR	0.20		26,703	ADD PCN
"	21500	101107	T07A	LEGAL CLERK I		(1.00)	(56,445)	DEPARTMENT REQUESTING TO KEEP PCN BUT NOT FILL FOR FY 2021
"	22301	101199	M23	CONTROLLER/CHIEF ADMIN OFFICER		(0.15)	(36,574)	REALLOCATE ADDT'L 5% TO RISK MANAGEMENT & 10% TO HEALTH INSURANCE
"	22500	101235	T11A	OFFICE COORDINATOR		(0.50)	(38,303)	REDUCE TO PART-TIME & SPLIT PCN WITH IT DEPARTMENT
"	22900	101255	T11A	LEGAL CLERK II		(1.00)	(77,025)	DELETE PCN
"	"	101236	T09A	LEGAL SPECIALIST I		(1.00)	(73,961)	DELETE PCN
"	"	101256	T09A	LEGAL SPECIALIST I		(1.00)	(73,810)	DELETE PCN
"	23600	101271	T07A	OFFICE ASSISTANT II		(1.00)	(79,547)	DELETE PCN
"	25300	101281	T10A	ACCOUNT SPECIALIST II		(0.50)	(45,947)	MOVE 50% OF PCN TO 526 FUND
"	"	101284	T10A	ACCOUNT SPECIALIST II		(0.50)	(36,567)	MOVE 50% OF PCN TO 526 FUND
"	26506	101290	T10A	MAINTENANCE WORKER III		(1.00)	(98,761)	DELETE PCN
"	"	101316	T09A	MAINTENANCE WORKER II		(1.00)	(88,987)	DELETE PCN
"	27500	101324	T11A	OFFICE COORDINATOR		(0.20)	(19,186)	MOVE 20$ OF PCN TO 641 FUND
"	30101	101327	H06U	ADMINISTRATIVE ASSISTANT		(0.50)	(54,402)	REDUCE TO PART-TIME
215	14100	NEW	I12V	COURT REFEREE	1.00		122,944	ADD PCN
"	"	215005	I11V	ASSOC. FOC		(1.00)	(116,521)	DELETE PCN
"	"	215127	I11V	ASSOC FOC		(1.00)	(128,219)	DELETE PCN
"	"	215009	T10A	ADMINISTRATIVE ASSISTANT		(1.00)	(89,752)	DELETE PCN
221	60100	221018	H12U	ENV. OCCUP. HEALTH SERV. DIRE.		(1.00)	(159,587)	MOVE PCN TO 60150
"	60115	221053	P17E	PUBLIC HEALTH NURSE II		(0.50)	(56,565)	MOVE PCN TO 60171
"	60150	NEW	H12U	ENV. OCCUP. HEALTH SERV. DIRE.	1.00		159,587	MOVE PCN FROM 60100
"	60171	NEW	P17E	PUBLIC HEALTH NURSE II	0.50		56,565	MOVE PCN FROM 60115
238	67273	238332	T08D	PROGRAM SPECIALIST I		(0.50)	(31,250)	DELETE PCN
"	67281	238240	P03D	CASEWORKER		(0.72)	(48,259)	DELETE PCN
242	40000	242003	I08V	ASSOC. PLANNER-COMM.DVPMT.		(1.00)	(100,076)	DELETE PCN
292	66200	NEW	P11V	JUVENILE PROBATION SUPERVISOR	0.80		106,798	ADD PCN SPLIT WITH 101-14900
"	"	NEW	P05V	JUVENILE PROBATION INTENSIVE	1.00		96,667	ADD PCN
"	66201	292024	J07W	OFFICE ASSISTANT II		(1.00)	(7,251)	DELETE PCN
"	"	292013	T10I	DETENTION YOUTH SPECIALIST I		(1.00)	(87,375)	DELETE PCN
"	"	292016	T10I	DETENTION YOUTH SPECIALIST I		(1.00)	(92,236)	DELETE PCN
"	"	292019	T10I	DETENTION YOUTH SPECIALIST I		(1.00)	(92,571)	DELETE PCN
"	"	292034	T10I	DETENTION YOUTH SPECIALIST I		(1.00)	(91,818)	DELETE PCN
"	"	292038	T10I	DETENTION YOUTH SPECIALIST I		(1.00)	(69,730)	DELETE PCN
516	53700	516001	T09A	MAINTENANCE WORKER II		(1.00)	(83,092)	DELETE PCN
526	25419	526001	M11U	DEP.TR./TAX FRCL MGR/FIN ANYLS		(0.27)	(37,256)	MOVE PCN TO 25420
"	"	526002	T12A	PROP. TAX SPEC./FORECL.& AUDIT		(1.00)	(82,039)	MOVE PCN TO 25420
"	"	526003	T12A	ASST. FORECLOSURE SPECIALIST		(1.00)	(111,374)	MOVE PCN TO 25420
"	25420	526001	M11U	DEP.TR./TAX FRCL MGR/FIN ANYLS	0.27		37,256	MOVE PCN FROM 25419
"	"	526002	T12A	PROP. TAX SPEC./FORECL.& AUDIT	1.00		82,019	MOVE PCN FROM 25419
"	"	526003	T12A	ASST. FORECLOSURE SPECIALIST	1.00		11,374	MOVE PCN FROM 25419
"	"	NEW	T10A	ACCOUNT SPECIALIST II	0.50		45,952	SPLIT PCN WITH 101-25300
"	"	NEW	T10A	ACCOUNT SPECIALIST II	0.50		36,570	SPLIT PCN WITH 101-25300
636	25800	636007	T12A	COMPUTER COORDINATOR		(1.00)	(97,855)	DELETE PCN & REPLACE WITH PART-TIME SPLIT WITH 101-22500
"	"	NEW	T11A	OFFICE COORDINATOR	0.50		38,307	SPLIT WITH 101-22500
641	44100	NEW	T11A	OFFICE COORDINATOR	0.20		19,195	SPLIT PCN WITH 101-27500
677	86500	677001	M23	CONTROLLER/CHIEF ADMIN OFFICER	0.05		12,208	INCREASE PCN SPLIT TO 15% FROM 101-22301
698	85230	NEW	M23	CONTROLLER/CHIEF ADMIN OFFICER	0.10		24,416	SPLIT PCN FROM 101-22301

GRAND TOTALS	8.62	(36.44)	(2,363,692)
NET POSITION ADJUSTMENTS		(27.82)	(2,363,692)

Attachment 3

The Saginaw County Board of Commissioners is

Proud to Share our Strategic Plan

Of all the paths to take in life, we want to make sure Saginaw County is one of them! Saginaw County is a vibrant and diverse community where residents and visitors alike enjoy an exceptional quality of living.

One of the ways we ensure a strong community is through strategic planning. The Saginaw County Board of Commissioners is proud to share our Strategic Plan, a comprehensive, grounded approach to helping us achieve our mission. The Strategic Plan offers direction and guidance to our activities, and helps ensure the many individuals and organizations who collaborate with us are aligned to our vision and as a community of excellence.

Our Strategic Plan includes three areas of focus: **quality of living, accessible services and cost controls**

QUALITY OF LIVING

Creating a community where citizens feel safe, healthy, accepted and comfortable, so they can undertake work and participate in and enjoy life events.

ARTS, ENTERTAINMENT & RECREATION GOAL: Provide diverse, high-quality events and activities that educate, recreate and entertain

- Increase overnight tourism through continued partnership with Saginaw County Convention and Visitors Bureau
- Ensure adequate funding to continue providing high-quality entertainment facilities and draw visitors from all over to The Dow Event Center and Huntington Event Park
- Promote Saginaw County Parks and provide diverse recreational opportunities and programs to satisfy all age groups and levels of ability

EMPLOYMENT GOAL: Collaborate with government, business and educational institutions to increase education and employment opportunities

- Advance economic growth and employment through continued funding and collaboration with Saginaw Future Inc.
- Provide quality educational programs and services in skilled trades by partnering with organizations like Great Lakes Bay Michigan Works!, K-12 education and local universities and colleges

HEALTHCARE GOAL: Provide affordable healthcare and services and ensure equal access to healthy choices and opportunities

- Address growing health issues related to obesity and chronic illnesses, dental health, HIV/AIDS, maternal, child and infant health and behavioral health
- Engage in community partnerships with local healthcare providers, serving as a leader to identify and address community health needs
- Promote awareness of public health issues and healthcare services

HOUSING GOAL: Increase opportunities for individuals to live in safe housing to reduce the risk of homelessness

- Improve quality of assisted housing and increase assisted housing choices
- Promote self-sufficiency
- Serve the needs of child and adult victims of domestic violence, dating violence, sexual assault or stalking

SAFETY GOAL: Maintain community safety and make court processes more efficient

- Implement paperless record-keeping system to create efficiencies and free up resources
- Maintain staffing at Public Safety departments
- Retain employees through personal and professional development opportunities

ACCESSIBLE SERVICES

Making critical services within reach for everyone.

CENTRALIZED SERVICES GOAL: Centralize County services into one County campus

- Install drop boxes and electronic kiosks in County Building to easily access services
- Provide mobile healthcare and education services dispatched from central location
- Maximize building usage through collaboration
- Direct resources towards opiates, pre-trial supervision and bail reform

ROADS GOAL: Improve transportation systems to achieve ease of mobility and safe travels by partnering with road agencies

- Perform maintenance, reconstruction, resurfacing and drainage work on high-need roads
- Meet state standards for safety, pavement conditions, bridge conditions and travel time reliability
- Improve our road quality rating

INFORMATION TECHNOLOGY GOAL: Design and implement modern technology to streamline processes, functions and capabilities

- Update Information Technology Systems
- Transition common services from in-person/manual to online and mobile-enabled through department portals and virtual staff training programs
- Digitize operations for efficiency and user-friendly access for all

REVENUE & COST CONTROL EFFICIENCY

Efficiently leveraging our resources to create an attractive and thriving community.

FUNDING GOAL: Create and improve upon revenue-generating initiatives

- Promote the 2020 Census to ensure adequate federal funding
- Allocate additional resources to grant writing

- Explore revenue-generating services related to the internet, Harry Browne Airport, toll roads, bridges, office space, vacant properties and the County jail
- Evaluate fees and service charges
- Implement Saginaw County marketing plan in collaboration with Saginaw Future Inc.
- Stimulate business growth through incentives and investment-friendly policies
- Enable long-term County vision and strategic plan

EXPENDITURE GOAL: Assess current expenditures to minimize costs while achieving quality, timely outcomes

- Increase and fill key staff positions and implement alternative organizational structures across the County
- Reorganize staff and compensation structures in County departments to remain efficient and competitive
- Leverage contract service providers when necessary
- Utilize partnerships and collaborations to achieve cost efficiencies

Collaboration Leads to a Brighter Future for our Community

Our community is uniquely positioned to lead the way in showcasing what can happen when government, business and nonprofits collaborate. By leveraging the talents and expertise of our community, we are working to form unique partnerships that create a brighter future for all.

COMMISSION ON AGING FRIENDSHIP CENTER: Looking for ways to streamline costs and continue to provide quality services to seniors, the Commission on Aging partnered with the Saginaw YMCA to move the Friendship Senior Center to the YMCA. This collaboration led to cost efficiencies for the County, while increasing access to services for seniors.

SPECIALTY COURTS: Saginaw County has become a leader in developing alternatives to imprisonment for low-level, non-violent offenders. With support from the state and federal governments, Saginaw County operates Drug Treatment Court, Sobriety Court, Veterans Treatment Court and the Swift & Sure Sanctions Probation Program. These innovative court programs have proven successful in reducing the number of repeat offenders while offering people the opportunity to get their lives back on track.

MEDICAL EXAMINER'S OFFICE: The services provided by the Saginaw County Medical Examiner's office are not a core competency of the County but something the County had been entrusted to do for many years. By partnering with the Michigan Institute of Forensic Science & Medicine to assume the medical examiner's office duties, the County can provide the same services at a reduced cost. In addition, the organization will focus on training medical investigators and creating a fellowship program to train forensic pathologists and medical examiners.

PARKS & RECREATION: A unique partnership between the Michigan Department of Natural Resources and Saginaw County Parks & Recreation will see a former General Motors site in Saginaw turn into a 334-acre riverfront park. Parks & Recreation will operate the property as a destination for hiking, fishing and wildlife watching. The park will link to the Iron Bell Trail as well as the Great Lakes Bay Regional Trail and Saginaw Valley Rail Trail. In addition, state and local grants are providing funding for a maintenance endowment. This collaboration will improve the quality of living in our community by allowing more citizens to enjoy the pristine natural features of our region.

Fiscal Year 2021 County Budget
Highlights by Fund & Activity

The following section highlights elements of the proposed Fiscal Year **2021** budget regarding new, continuing or expanded services, programs and projects to meet the needs of Saginaw County property owners, residents and visitors.

Tab 3 of the FY2021 Budget book provides a "Budget Summary" on each fund and activity. The Budget Summary includes revenues, expenditures and authorized positions.

Fund 101

General Fund

Board of Commissioners

The Board of Commissioners reduced their budget $24,854 by decreasing Per Diems ($5,500); Office Supplies ($554); Memberships & Dues ($1,500); Travel-mileage ($3,000); Meeting Expenditures ($1,800); Software Licensing Fees ($6,500), and Staff Training & Improvement ($6,000).

Circuit Court/Due Process

10th Circuit Court and Circuit Court/Due Process reduced their budget by approximately $162,647 by eliminating the Swing Court Reporter ($109,525); maintaining the Law Clerk-Bailiff position vacant through March 31, 2021 ($36,251); and maintaining the Legal Clerk II position vacant through December 31, 2020 ($16,871).

Probation- Circuit Court

The Probation- Circuit Court budget was reduced $3,168 by decreasing several operating supplies line items. The County is required to provide the Circuit Court Probation with an office. The State of Michigan provides the employees.

District Court

District Court reduced its budget approximately $306,836 by instituting a permanent reduction of hours for 33 of its employees. For 31 employees, the hours will be reduced from 80 hours to 72 hours every two weeks, which is a reduction of 4 hours per week. For 2 employees, the hours will be reduced from 80 hours to 40 hours every two weeks, thereby reducing these positions to permanent part-time.

The TPOAM Collective Bargaining Agreement (CBA) covering employees working in the County, 10th Circuit Court, Probate Court, 70th District Court, and Elected Offices defines full-time in Article 1, 'Recognition- Employees Defined "Section 2" as "Full-time

employees are defined as those who work seventy-two (72) hours or more per bi-weekly pay period on a regular basis." Article 1 Section 3 states "a full-time employee shall be entitled to all fringe benefits under this agreement."

The Personnel Director and Civil Counsel will meet with TPOAM to negotiate any required provision of the CBA impacted by this proposed permanent reduction of hours in a bi-weekly pay period.

Probation- District Court

District Court Probation reduced its FY 2021 budget approximately $162,920 through the elimination of one (1) Probation Officer and one (1) Legal Clerk.

Probate Court

Probate Court was unable to reduce its FY 2021 budget. Other court-related budget reductions covered the Target Budget Reduction of approximately $52,419.

Family Division, Child Care- Probate and Child Care- Welfare

The Family Court also manages the Juvenile Detention Facility, both of which are funded through the General Fund, the Child Care- Probate Fund and the Child-Care Welfare Fund. Eligible Child Care- Probate and Child Care- Welfare costs are shared with the State of Michigan on an equal basis. The Target Budget Reductions were combined to identify sufficient revenue enhancement and cost containment opportunities. The total Target Budget Reduction is approximately $572,632. These budget reductions were achieved through (1) reorganization, resulting in the elimination of a School Truancy Coordinator and Juvenile Probation Officer and the creation of an intensive Juvenile Probation Officer and a Juvenile Probation Supervisor, (2) elimination of five (5) Juvenile Detention Youth Specialist 1; (3) elimination of a vacant Office Assistant position in Juvenile Detention, (4) elimination of a Reimbursement Coordinator position in the Family Court, (5) minor expense reductions in the Child Care- Probate and Child Care-Welfare funds, and (6) use of fund balance in the Child Care Fund.

Elections

The Elections activity was unable to meet the Target Budget Reduction of $67,700. Other General Fund Departments, including the County Clerk activity, were able to cover this Target Budget Reduction amount by providing reductions in excess of their Targeted Budget Reduction.

Corporation Counsel

The Corporation Counsel activity was reduced $14,820 by decreasing special legal services. This reduction exceeded its Targeted Budget Reduction.

County Clerk

The County Clerk activity was reduced $56,445 by maintaining a vacant position in its Circuit Court Records Division through September 30, 2021. This reduction combined with other reductions in operating expenses exceeded its Targeted Budget Reduction.

Controller Administration, Controller- Financial Management, Controller- Personnel

The Controller-Administration, Controller-Financial Management and Controller-Personnel reduced its activities $88,227 by increasing revenue through an administrative charge on the sale of surplus property, eliminating contractual professional services, and reallocating the Controller's wages/fringes to reflect actual time spent on risk management and health insurance. These activities exceed its Targeted Budget Reduction by $14,515.

Equalization

The Equalization activity budget was adjusted $32,503 by increasing revenues through the sale of database information and decreasing salary/wages by changing the Office Coordinator position to part-time. I believe this position could be shared equally with another department to maintain full-time employment.

Prosecuting Attorney, Prosecutor-Welfare Enforcement and Contribution to Prosecutor Special Projects

The Prosecuting Attorney, Prosecutor-Welfare Enforcement and Contribution to Prosecutor Special Project Target Budget Reduction totaled $224,696. This Target Budget Reduction was achieved primarily by (1) increasing revenue $25,000 for providing prosecutorial services to local municipalities; (2) increasing revenues through a contribution from Animal Control of $38,000 to cover costs of a Prosecuting Attorney associated with animal cruelty investigations and prosecutions; and (3) eliminating one (1) Legal Clerk II and two (2) Legal Specialist 1 positions.

Register of Deeds

The Register of Deeds activity was reduced $79,547 through the elimination of a vacant Office Assistant II position, which was more than the Target Budget Reduction of $59,041.

County Treasurer

The County Treasurer reduced his budget $80,454, which was more than the Target Budget Reduction of $43,781.

County Office Building & Grounds; Courthouse & Jail Building & Grounds; Juvenile Center Building & Grounds; Other County Properties; and 803 Court Street Property

The County Office Building & Grounds; Courthouse & Jail Building & Grounds; Juvenile Center Building & Grounds; Other County Properties; and 803 Court Street Property are used to track maintenance and security costs associated with County buildings housing General Fund related office and services. These activities Target Budget Reduction was $137,434. The activities budgets were adjusted $226,611 through reduced operating expenses for 803 Court Street and by eliminating one (1) Maintenance Worker III position and one (1) Maintenance Worker II position.

Public Works/Drain Division

The Public Works/Drain Division budget was reduced $22,338 through a reallocation of the Office Coordinator position, decrease in Travel-Workshops and Capital Outlay <$5,000 and other expenses, and declining replacement of the Public Works Director's vehicle.

Sheriff's Office

The Sheriff's Office activity budget was reduced approximately $38,141 by reducing the Administrative Assistant position to part-time and through adjustments to other revenue and expenditure line items.

Corrections Reimbursement Program

The Corrections Reimbursement Program activity budget was reduced $3,585 by decreasing various expenses.

Sheriff's Department Jail Division

The Sheriff's Department Jail Division activity had a Target Budget Reduction of $484,372. This Target Budget Reduction was met through other departments exceeding Target Budget Reductions and use of General Fund fund balance. I am not recommending, at this time, any additional reduction in the jail budget since the jail budget was previously reduced through a decrease in personnel over the past several years to cover the annual debt service associated with the newly constructed Adult Detention Facility & Sheriff Administration Building. I would recommend retaining any revenue received from jail bed rental to the U.S. Marshal or Genesee County if the Law Enforcement/Road Patrol Millage

request, which is on the August Primary ballot, passes. Otherwise, the Jail Bed Rental revenue will be needed in the Law Enforcement Fund.

Emergency Services

The Emergency Services activity Target Budget Reduction of $27,484 was achieved by decreasing Software Licensing Fees and use of fund balance.

Veterans Burial Allowance, Grant- Underground Railroad, Social Services, Soldiers Relief

The Veterans Burial Allowance, Grant-Underground Railroad, Social Services, and Soldiers Relief Fund all receive contributions from the General Fund; and were not reduced by the 4.21%, which totaled $4,057. Other departments which exceeded the Target Budget Reductions covered this reduction amount. The Veterans Burial Allowance activity also includes Board approved an appropriation of $10,000 for its transportation program.

Contribution to Other Fund- Health Department

The General Fund Contribution to the Health Department was reduced $864,986, which includes the Target Budget Reduction of $77,454 and their additional request for $787,532 in General Fund support. The County is required to make a "Maintenance of Effort" contribution to the Health Department in support of its programs and services. The Health Department is proposing "use of fund balance," which it does not have, as a means of balancing its FY 2021 budget. The Board of Commissioners has proposed to dedicate a Committee of the Whole budget work session to review and discuss in greater detail the Health Department programs and services and related financial needs.

Contributions- Other Agencies

The County's General Fund is expected to make the following contributions to other agencies in Fiscal Year 2021:

	Amount	Change from FY 2020
Grant- Underground Railroad	**$25,500**	**No Change**
Saginaw Area Storm Water Authority	**$9,000**	**No Change**
Contribution- GIS Authority	**$125,000**	**No Change**
Mental Health Authority	**$778,961**	**Decreased $271,342**
Saginaw Future- Jobs	**$50,000**	**Decreased $150,000**

The contribution to Saginaw County Community Mental Health is recommended to be $778.961, a reduction of $271,342 from FY 2020 and prior years. The proposed contribution reflects the required 10% maintenance of effort of any State of Michigan General Fund appropriation. The Budget Audit Committee has held several meetings with Sandra Lindsey, SCCMHA CEO to discuss this issue. The Budget Audit Committee on March

12, 2020 agreed to join Ms. Lindsey in meeting with the State of Michigan to discuss the County's required annual Maintenance of Effort (MOE) contribution.

The Controller is recommending FY 2021 contribution to Saginaw Future, Inc. of $50,000. The Board of Commissioners may want to establish economic development target goals with an additional contribution associated with achieving those targeted economic development goals. The $50,000 contribution would cover specific services Saginaw Future provides the County, such as economic forecasts, Tech Park marketing and grant reporting, as well as assistance with bond rating agencies requests.

Budget Stabilization Reserve

The FY 2021 Budget recommends the use of $1,232,901 in Budget Stabilization Reserve (fund balance). This proposed use of fund balance includes $961,472 which represents an estimated 20% reduction of state shared revenues, and $202,629 which represents an estimated savings from the County's hiring freeze and $68,800 to cover anticipated decrease in hotel lodging administration fees collected by the Treasurer. I am proposing to capture the potential annual surplus generated by our hiring freeze so to avoid unnecessary reduction in department operating budgets.

Contributions from Other Funds

The County's General Fund anticipates receiving the following contributions in Fiscal Year 2021:

	Amount	**Change from FY 2020**
Contribution- 100% Tax Payment	**$2,000,000**	**No Change**
Contribution- Inmate Services Fund	**$276,824**	**No Change**

Contributions to Other Funds

The County General Fund proposes to make the following contributions to other funds in Fiscal Year 2021:

	Amount	**Change from FY 2020**
Contribution-Law Enforcement	**$440,375**	**Increased 2.11% per County Policy No. 224**
Contribution-FOC-Act 294	**$1,179,505**	**Decreased $45,846**
Contribution-Child Care-Probate	**$2,361,433**	**Increased $65,823**
Contribution-Child Care-Welfare	**$330,060**	**Decreased $119,350**
Contribution-Health Department	**$1,761,636**	**Decreased $374,484**
Contribution-Law Library	**$51,000**	**Decreased $5,500**
Contribution-MSU Ext. Special Project	**$0**	**Decreased $186,448**
Contribution-Emergency Services	**$101,713**	**No Change**

Contribution-Planning Commission	**$0**	**Decreased $38,417**
Contribution-Social Services	**$17,100**	**No Change**
Contribution-Soldiers Relief	**$8,000**	**No Change**
Contribution-Prosecutor Special Program	**$52,006**	**No Change**

Fund 207 **Law Enforcement Fund**

The Law Enforcement Fund totals $9,114,022 with property taxes representing $6,796,001. The General Fund is budgeted to contribute $440,375 to the Law Enforcement Fund in accordance with County Policy No. 224, which was adopted June 21, 2011. County Policy No. 224 states in "Section 6.3, Contribution of General Fund Support": Each year of the 5 year millage, an amount will be transferred from the General Fund of the County to the Law Enforcement Fund. The amount to be transferred in FY 2012 shall be $416,031. In each succeeding year the amount will be adjusted upward or downward by the change in taxable value." Equalization reports the taxable value for FY 2021 will increase 2.11%.

"Contr. General Fund- Restricted" includes $490,600 and represents jail bed rental to the U.S. Marshal service and Genesee County for housing their inmates.

"Reimb. - MBS Airport Security" reflects $332,809 representing a full year of Saginaw County Sheriff's Office deputies providing airport security.

"Reimb. - Spaulding Township" revenue was reduced $241,500 to $126,500 and covers the cost of one (1) deputy. Previously there were two deputies assigned to patrol Spaulding Township.

"Other Revenue/Fund Balance" revenue is anticipated at $178,083, which is a decrease of $85,954 from FY 2020. There are no vehicle purchases proposed in FY 2021. The use of fund balance demonstrates the current Law Enforcement/Road Patrol Millage is insufficient to cover the annual costs of operating the Sheriff's Department road patrol.

The Law Enforcement Fund contributes $2,842,330 to the General Fund for the operation of the jail. This contribution increased $58,734 or 2.11%. The Law Enforcement Fund contribution to the General Fund is pursuant to County Policy No. 224 adopted on June 21, 2011. County Policy No. 224 states in "Section 6.2 Limiting of Jail Funding Transfer. Each year of the 5 year millage, an amount will be transferred from the "Law Enforcement Fund" to the County jail activity. The amount to be transferred in FY 2012 shall be $2,685,000. The amount represents the amount jail funding as part of the Sheriff Services Millage. In each succeeding year the amount will be adjusted upward or downward by the charge in taxable value." Equalization Department anticipates the charge in taxable value for FY 2021 to be 2.11%.

Salary/Wages Temporary

The FY 2021 budget reflects $30,000 for temporary employees, which is a reduction of $15,200 from the FY 2020 budget.

Fund 208 **Parks & Recreation**

Tax revenue from the Parks & Recreation Millage is estimated to be $1,492,746 in FY 2021.

"State Grants" reflect the receipt of $300,000 for the proposed splash pad at Haithco Park.

"Local Grants" reflect the Saginaw Community Foundation grant of $125,000 for the proposed splash pad at Haithco Park.

The Parks & Recreation FY 2021 budget reflects the use of $125,504 in fund balance, which will be used to cover in part (1) the construction of the proposed splash pad at Haithco Park ($125,000) and (2) infrastructure improvements at Imerman Park ($25,000). The difference of $24,496 represents the amount budgeted to add to fund balance.

"Capital Outlay <$5,000" includes $10,000 for replacement of aging equipment (rototiller, snow blower, salt spreader, and plow).

"Land Improvements" include $640,000 Imerman Infrastructure improvement & pavilion roof replacement, and the proposed splash pad at Haithco Park.

211 **GIS System**

The GIS System budget totals $237,888 in FY 2021 and represents two employees. One employee's salary/wages and fringe benefits is covered 80% in this fund and 20% in the Equalization Department. The other employee is covered 100% in this fund. Both employees are responsible for updating and managing the GIS system for the Saginaw County GIS Authority. The County is a member of the GIS Authority.

215 **Friend of the Court**

The Friend of the Court reduced its FY 2021 budget approximately $51,606 through a proposed reorganization. The reorganization includes the creation of a Court Referee, the elimination of two Associate FOC positions - one (1) is vacant and one (1) vacant Administrative Assistant position. Brittany Dougherty presented information regarding this reorganization during the Budget Audit FY 2021 budget discussions. The intent is to promote an Associate FOC to the newly created Referee position. The proposed reorganization will not resort in layoff.

The General Fund will contribute $1,179,505 to FOC in FY 2021.

The Federal and State Grants are anticipated to total $3,602,856, an increase of $1,690 over FY 2020 budget. The FY 2020 budget for these federal and state grants may be adjusted due to the COVID-19 pandemic.

Fund 221 **Health Department**

The Health Department submitted its FY 2021 budget in an amount totaling $11,434,078.

The Health Department programs and services include:

	Budget	Change
Administration- Health*	**$2,427,583**	**Decreased $40,357**
AIDS Counseling/Testing*	**$83,623**	**Increased $5,429**
Family Planning	**$1,187,081**	**Decreased $370,147**
Laboratory Services	**$484,496**	**Increased $14,686**
Medicaid Outreach & Advocacy	**$163,560**	**No Change**
Nursing Services*	**$403,292**	**Decreased $94,537**
COVID-19	**$0**	**New Activity**
Sexually Transmitted Disease*	**$256,513**	**Increased $2,217**
Women, Infant & Children	**$944,025**	**Increased $29,014**
Nursing Family Partnership	**$803,029**	**Increased $52,789**
Immunization*	**$1,319,173**	**Increased $55,676**
Hearing & Vision*	**$342,464**	**Increased $44,912**
Environmental Health*	**$1,856,478**	**Increased $301,836**
CSHCS Outreach & Advocacy	**$211,638**	**Increased $12,798**
Bioterrorism Emergency Prep	**$197,409**	**Increased $10,323**
Syringe Services Program	**$115,475**	**New Grant**
Health Education/Assessment	**$98,494**	**Increased $5,955**
Health Center Buildings & Grounds	**$444,119**	**Decreased $61,281**

***denotes this program or service is mandated.

The Health Department had requested an additional $787,532 in General Fund support. The Board of Commissioner resolution entitled "Fiscal Year 2021 Budget & Revised Budget Calendar" states, in relevant part, "(2) Require all Departments to submit any increase requests for funding in Fiscal Year 2021 over and above what is reflected in the initial balanced budget on a separate Excel spreadsheet and…"

The Health Department has balanced its FY 2021 budget through the use of fund balance, which they may not have available.

I recommend the Board of Commissioners schedule a Committee of the Whole meeting to review and discuss (1) what services and programs Saginaw County would like its Health Department to provide and (2) how to fund those services and programs. We have previously discussed relocating the Health Department from its current location at 1600 N. Michigan to a more appropriately sized building and purchasing a mobile health clinic for more efficient services.

Fund 228 **Solid Waste Management**

The Solid Waste Management Fund totals $338,213 with revenues derived from landfill tipping fees and expenses being used to support Mid-Michigan Waste Authority recycling education, the Saginaw County Health Departments' household hazardous waste collection efforts, and the Sheriff's Department Motor Carrier Enforcement activities. Some of the Solid Waste Management resources are allocated to the Planning Department to cover costs associated with staff support of this fund and Solid Waste Committee meetings.

229 **Lodging Excise Tax**

The Lodging Excise Tax fund is used to account for tax revenues generated pursuant to the County's Accommodations Ordinance No. 103 and used primarily to market Saginaw County tourism related attractions and community assets. Annette Rummel, president & CEO of the Saginaw County Conventions and Visitor's Bureau, expects overnight lodging to be down 43% because of the COVID-19 pandemic.

238 **Commission on Aging**

Property taxes for COA in FY 2021 is estimated to be $2,993,609.

The Commission on Aging FY 2021 budget includes $80,000 in capital for replacement of two (2) HVAC unites at Eleanor Frank Center. There is a total of (8) units. One unit was replaced in FY 2018, one was replaced in FY 2019 and two will be replaced in FY 2020. The HVAC units are 24 years old. Also, COA proposes to replace one van.

The "Foster Grandparent Grant" is anticipated to increase $15,510 to $272,682. Stipend rate to volunteers associated with this program is scheduled to increase from $2.65 to $3.00 for an estimated total expense of $132,511.

The FY 2021 budget proposes to eliminate a Program Specialist I position in the Nutrition Program and a part-time Caseworker in the Case Management Program.

Fund 240

Mosquito Abatement Commission

Property Tax Revenue for FY 2021 is estimated at $3,247,305.

"Reimb. – Gasoline" is decreased by $60,000 to $140,000 to reflect the Sheriff's Department use of fuel cards, which allows deputies to purchase fuel at any gas station.

Mosquito Abatement proposes to use $146,025 of fund balance in FY 2021.

"Software Licensing Fees" are requested to increase $8,500 for annual licensing associated with ESRI GIS, Fieldseeker, Window ULV, Time Clock, Adobe, and Winworks (Fleet Service).

Mosquito Abatement is proposing to add six (6) seasonal biology techs in its Entomology activity to increase quality control, product testing and surveillance, which is critical for efficacy, efficiency and maintain regulatory compliance.

Capital in Entomology activity proposes to purchase two additional Biogents BG Counter Traps for $6,000. Traps offer remote monitoring of mosquito activity.

Field Services activity reflects a regular part-time mechanic, which was approved by the Board of Commissioners in 2020.

"Capital Outlay >$5,000" in Field Services activity includes $43,350 to purchase (8) rugged tablets logging control operations ($26,500); cell phones for field logging ($3,500); bike replacement ($650); weather sensors for 2 ULV sprayers ($3,700); laptop computers ($5,000); replace windows in field office ($2,000), and miscellaneous field capital ($2,000).

"Land Improvement" reflects $10,000 for asphalt repair/replacement and sealant.

"Building Renovations" includes $180,500 for Garage Facility AC ($8,500); truck bay cement sealing ($15,500); restroom restoration ($55,000); upstairs window replacement ($6,000); upstairs room conversion ($47,000); electrical panel upgrade ($16,000); and facility boiler replacement ($32,500- 50%) shared with Maintenance.

"Machinery & Equipment" includes $132,000 to complete spray machine update (last year of 5 year program) and replace garage vehicle lift.

"Vehicles & Accessories" reflect $100,000 to replace (4) 2WD trucks.

Education Services activity includes $15,000 in "Capital Outlay Under $5,000" to purchase a large format printer/scanner ($5,000); 3-D printer ($5,000) to fabricate equipment and

educational displays; portable digital projector ($1,500); surveillance drone ($2,500), and $1,000 for miscellaneous capital.

Fund 242 **Planning Commission**

The Planning Commission reflects the elimination of the Associate Planner/Community Development position, which is currently vacant. I have been working through L. William Smith, Civil Counsel, to create a Metropolitan Planning Authority with representation from the Saginaw County Road Commission, the County, the City of Saginaw and townships. The authority would manage the transportation planning activities. The Planning Commission's primary function is to review and approve transportation related activities.

244 **Economic Development Corp**

The Economic Development Corporation (EDC) of Saginaw, with the assistance of Saginaw Future, Inc. manages the undeveloped acreage at the County-owned Tech Park. The undeveloped acreage reduced from 172 to 136 when Saginaw Engineering and Control located to Thomas Township. The EDC uses the $22,658 in rent/lease proceeds received from the farmer farming the approximate 136 acres for marketing and to pay special assessments.

250 **Animal Care & Control**

Property Tax Revenue for FY 2021 is estimated at $2,156,415.

"Contr. General Fund" reflects $55,000 which represents dog license revenues collected by the County Treasurer minus the portion retained to cover his expenses. This amount was actually $50,981 in FY 2018 and $41,449 in FY 2019. The decline in dog license revenues reflects a decrease in dog owners' compliance with County Ordinance No. 110.

The FY 2021 Animal Control budget includes a contribution to the Prosecutor ($38,000) to cover costs of an Assistant Prosecutor managing cruelty investigation and prosecution; $5,000 for training/consulting through Heaven on ARF; and $25,639 to engage a part-time Animal Cruelty Investigator.

"Contr. Debt Service" reflects $720,000 to cover the annual debt service on the proposed $10,000,000 Resource Center.

The Animal Control Donation Activity includes funding for Kennel Supplies ($2,000); drugs and pharmaceuticals ($2,500); professional services- routine animal care ($38,000); professional services- medical & emergency ($11,000), and grant & awards- TNR of $10,000. These amounts plus what is budgeted in the SCACC operations budget should cover the cost for feeding and care of animals at the center.

Fund 256 **Register of Deeds Automation Fund**

The Register of Deeds Automation Fund proposes to use $115,760 in fund balance instead of the requested $214,344 because the $115,760 is the amount estimated to be available at the end of FY 2020. The expense associated with contractual services was reduced from $250,000 to $151,810 to balance the FY 2021 budget.

259 **Indigent Defense**

The Indigent Defense Fund in FY 2021 is estimated at $3,903,836 with the County contributing its Local Share of $917,671. The Indigent Defense Fund covers costs associated with Saginaw County's Indigent Defense Plan through the Managed Assigned Counsel (MAC) office and the Office of Counsel for Indigent Defendants. Saginaw County's Indigent Defense Plan has been approved pursuant to the Michigan Indigent Defense Commission Act. The FY 2021 budget will need to be amended once the grant is finalized with the MIDC.

266 **Concealed Pistol Licensing**

The Concealed Pistol Licensing Fund FY 2021 budget includes revenue of $14,000 from a new fingerprinting fee. The Board of Commissioners authorized the County Clerk to purchase a fingerprinting machine to expedite processing of CPL applications through "one step" service.

Capital Outlay under $5,000 includes $3,000 to replace the CPL card printer with a current model and associated 36-month warranty.

274 **MI-Works! Service Centers**

This activity accounts for costs to operate and maintain four (4) service centers: Midland, North Point, E. Genesee, and Alma. The County acts as the fiduciary for Michigan Works.

276 **Michigan Works! Administration**

The Michigan Works! Administration Fund accounts for and manages all the federal and state workforce development programs.

The FY 2021 budget reflects the use of fund balance of $157,600 in the Strategic Planning activity.

Fund 278 **Special Projects**

This Special Projects fund includes the following programs and grants:

	Amount	Change
Michigan Drug Court Program	**$136,001**	**No Change**
Urban Drug Court Initiative	**$400**	**No Change**
Swift & Sure Sanctions Probation Grant	**$229,378**	**Increased $11,198**
Byrne JAG Grant (Drug Court)	**$100,001**	**No Change**
Elections Clerk- Late Filing Fees	**$1,400**	**No Change**
District Court- Parking	**$27,000**	**Decreased $2,000**
District Court Mental Health Grant	**$100,500**	**No Change**
District Court Veterans Treatment Court	**$7,500**	**No Change**
District Court DWI Sobriety Court	**$174,000**	**No Change**
Juvenile Justice Core Collaborative- Fund Balance	**$3,857**	**No Change**
Drain Division Maintenance	**$290,230**	**Increased $8,183**
Office of Emergency Services	**$216,308**	**Increased $15,434**
Local Citizen Corps Grant	**$400**	**No Change**

280 **Sheriff – Special Projects**

Fund 280- Sheriff Special Projects accounts for the following programs and/or grants:

	Amount	Change
Selective Enforcement	**$214,219**	**Increased $4,099**
Narcotics Enforcement	**$15,234**	**Decreased $11,490**
Justice Training	**$14,500**	**No Change**
Project Safe & Sober	**$1,194**	**No Change**
Drug Forfeiture- Sheriff	**$17,946**	**No Change**
Alcohol Reduction	**$44,072**	**No Change**
Bulletproof Vest Grant	**$679**	**No Change**
Internet Safety & Education Initiative	**$7,200**	**No Change**
JAG 2018-2021	**$60,732**	**No Change**
Sheriff Support Services	**$24,000**	**No Change**
Motor Carrier Enforcement	**$70,999**	**No Change**
Plus Home Surveillance Program	**$442,500**	**Increased $298**

282 **Prosecutor's Special Projects**

Prosecutor's Special Projects Fund accounts for the following programs and/or grants:

	Amount	Change
Prosecutor's Victim's Rights	**$267,277**	**Decreased $5,891**
Prosecutor's Drug Forfeiture	**$10,000**	**$10,000 decrease**

Fund 284 **Community Corrections Administration**

The Community Corrections Administration Fund accounts for the $461,651 MDOC Community Corrections Grant Program for FY 2021. This grant amount will fluctuate based on the actual grant award. This fund accounts specifically for Community Corrections Administration, Tri-County Adjudication Program (TRICAP) and Pretrial Services.

286 **MSU Extension**

The FY 2021 budget does not include funding for MSU Extension. The General Fund lacks the resources to support MSU Extension in FY 2021 without the use of fund balance. MSU Extension, through its friends and supporters, presented a millage request to Saginaw County voters in March 2020, which did not pass. The County contributed $186,448 in FY 2020. MSU Extension also manages the Sugar Beet Advancement Program. The FY 2020 year-to-date grant activity is $0, which reflects this program is either being managed in-house by the Mid-Michigan Sugar Beet Growers Association or was discontinued.

292 **Child Care Fund**

The Child Care Fund activity totals $5,361,531 for FY 2021 with an estimated $100,000 in federal grants, $2,399,041 in state grants, and $66,000 in local grants. The General Fund is estimated to contribute $2,361,433 in FY 2021. The FY 2021 budget reflects use of fund balance of $81,057. This Fund accounts for program and services for troubled youth in Saginaw County provided though the Family Court & Juvenile Detention Home.

Psychiatrist Testing was increased from $15,000 to $20,000 which is more in line with historical changes for this service.

This Fund also includes $230,000 for “Private Board and Care- General.”

Child Care- Welfare

This activity reflects $429,750 in State Grants, $330,060 in General Fund Contribution and $115,350 in use of fund balance for a total budget of $875,160.

This activity accounts for Michigan Department of Health & Human Services placement of Saginaw County youths in residential treatment facilities. Majority of these costs are equally shared between the State of Michigan and the County. These costs can fluctuate greatly depending on our annual needs and number/type of cases.

Fund
516

Parking System

This Fund accounts for parking related revenue (tickets and fees) from metered spaces around the Saginaw County Courthouse. This Fund had one (1) full-time employee to manage and enforce our metered parking. The Board of Commissioners in May 2020 approved installation of an automated parking system. The parking attendant transitioned to a vacant grounds maintenance position. This Fund will account for the money collected through our new automated parking system and related parking maintenance.

581 **H.W. Browne Airport**

This Fund accounts for management and operations of Harry W. Browne Airport. This Fund's budget for FY 2021 totals $799,397 and includes several capital projects: (1) design of taxiways rehabilitation ($65,000); (2) design of taxiway lighting ($25,000); and (3) airfield pavement marking/crack sealant ($76,867).

627 **Retiree Health Savings Plan**

FY 2021 Retiree Health Savings Plan is estimated to total $401,000 with a $190,000 contribution from the employer and $211,000 in contributions from employees. This HCSP was established about the time the County closed its retiree healthcare plan to new hires.

631 **MERS Retirement Pension**

The FY 2021 budget for the MERS Retirement Pension is estimated at $4,310,607 with the County contributing $4,295,607 and eligible active employees contributing $15,000 to cover our annual required contribution for MERS Defined Benefit Retirement Plan.

636 **Information Technology**

The FY 2021 IT Budget is estimated to be $4,136,814. The IT budget includes reductions of a vacant position to part-time, debt service on the Mainframe Modernization bonds ($1,165,400), debt service on fiber optic project ($273,495), and PC repair/replacement program ($102,000).

641 **Soil Erosion**

The FY 2021 Soil Erosion Fund budget totals $171,627 with primary revenue source of $115,000 from permit fees. This Fund will account for a portion of (3) employees' time and $37,000 in capital for a vehicle replacement.

Fund 677 **Risk Management Administration**

The Risk Management Administration Fund accounts for the County's property & liability insurance program and portion of the salary/wages of 2 employees. The FY 2021 budget totals $1,447,178.

698 **Employee Benefits**

The fund accounts for all active employee benefits such as:

	Amount	Change
Vision Insurance	**$68,000**	**No Change**
Health Insurance HDHP/HSA	**$345,000**	**No Change**
Health Insurance Teamsters	**$834,000**	**Increased $184,000**
Health insurance- Aetna	**$7,307,330**	**Decreased $1,294,548**
Life Insurance	**$121,300**	**Decreased $23,700**
Dental Insurance	**$588,000**	**No Change**
Unemployment Compensation*	**$30,000**	**No Change**
Worker's Compensation	**$688,000**	**No Change**

***Unemployment compensation will need to be adjusted depending on the number of positions eliminated in Fiscal Year 2021.

728 **Post-Employment Health Benefits**

The FY 2021 Post Employment Health Benefits budget totals $7,879,340 and accounts for healthcare related costs for pre-65 retirees (Aetna) and post-65 retirees fully insured Medicare Advantage plan through Humana. The FY 2021 budget also reflects an approximate $2,258,505 contribution to the OPEB Trust Fund.

731 **Retirement- DC Pension**

The FY 2021 Retirement- DC Pension budget is estimated to be $4,027,327 and could fluctuate based on actual wages. The County is expected to contribute $2,100,000 and employees contribute $1,800,000 in Fiscal Year 2021. Eligible employees hired after June 1, 1994 participate in the MERS- Defined Contribution Pension Plan. There are two plans available to employees depending on when they were hired. Majority of our employees participate in the DC Plan where the employer & employee contribute 6% of wages to their retirement.

Debt Service Report
Governmental Activities

Local Unit Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Unlimited Tax General Obligation Bonds, Series 2013 HealthSource Saginaw (311-63503)**
Issuance Date:	**2/20/2013**
Issuance Amount:	**$26,685,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Unlimited Tax Levy**

Years Ending	Principal	Interest	Total
2020	$ 1,535,000	$ 915,650	$ 2,450,650
2021	$ 1,665,000	$ 838,900	$ 2,503,900
2022	$ 1,805,000	$ 755,650	$ 2,560,650
2023	$ 1,945,000	$ 665,400	$ 2,610,400
2024	$ 2,080,000	$ 587,600	$ 2,667,600
2025	$ 2,215,000	$ 504,400	$ 2,719,400
2026	$ 2,365,000	$ 415,800	$ 2,780,800
2027	$ 2,520,000	$ 321,200	$ 2,841,200
2028	$ 2,675,000	$ 220,400	$ 2,895,400
2029	$ 2,835,000	$ 113,400	$ 2,948,400
Totals	**$ 21,640,000**	**$ 5,338,400**	**$ 26,978,400**

Commentary: HealthSource Saginaw debt is a voter approved millage and is shown on the financial statements of HealthSource Saginaw, Inc. The County of Saginaw has pledged its full faith and credit and therefore is included in the calculation of the County's legal debt margin.

Debt Name:	**Capital Improvement Bond, Series 2010 Qualified Energy Conservation Bonds (351-74701)**
Issuance Date:	**12/20/2010**
Issuance Amount:	**$2,088,779.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Property Tax Revenue**

Years Ending	Principal	Interest	Total
2020	$ 142,309	$ 53,697	$ 196,007
2021	$ 144,724	$ 45,480	$ 190,204
2022	$ 147,180	$ 37,123	$ 184,304
2023	$ 149,678	$ 28,625	$ 178,303
2024	$ 152,219	$ 19,982	$ 172,200
2025	$ 154,802	$ 11,192	$ 165,994
2026	$ 78,383	$ 2,254	$ 80,637
Totals	**$ 969,296**	**$ 198,353**	**$ 1,167,649**

Debt Service Report
Governmental Activities

Local Unit Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**General Obligation Limited Tax Pension Obligation Bonds, Series 2013 MERS Pension Fund (331-86100)**
Issuance Date:	**1/16/2014**
Issuance Amount:	**$52,005,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Property Tax Revenue**

Years Ending	Principal	Interest	Total
2020	$ 3,210,000	$ 1,572,177	$ 4,782,177
2021	$ 3,325,000	$ 1,457,259	$ 4,782,259
2022	$ 3,455,000	$ 1,326,586	$ 4,781,586
2023	$ 3,600,000	$ 1,183,549	$ 4,783,549
2024	$ 3,755,000	$ 1,025,509	$ 4,780,509
2025	$ 3,930,000	$ 851,277	$ 4,781,277
2026	$ 4,120,000	$ 659,100	$ 4,779,100
2027	$ 4,330,000	$ 450,216	$ 4,780,216
2028	$ 4,550,000	$ 230,685	$ 4,780,685
Totals	**$ 34,275,000**	**$ 8,756,357**	**$ 43,031,357**

Debt Service Report
Governmental Activities

Local Unit Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**County of Saginaw Limited Tax General Obligation Bonds, Series 2017 Saginaw County Adult Detention & Sheriff's Administration Building (366-35200)**
Issuance Date:	**11/21/2017**
Issuance Amount:	**$36,675,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Property Tax Revenue**

Years Ending	Principal	Interest	Total
2020	$ -	$ 1,497,400	$ 1,497,400
2021	$ 680,000	$ 1,483,800	$ 2,163,800
2022	$ 705,000	$ 1,456,100	$ 2,161,100
2023	$ 735,000	$ 1,427,300	$ 2,162,300
2024	$ 765,000	$ 1,397,300	$ 2,162,300
2025	$ 800,000	$ 1,366,000	$ 2,166,000
2026	$ 835,000	$ 1,329,125	$ 2,164,125
2027	$ 875,000	$ 1,286,375	$ 2,161,375
2028	$ 920,000	$ 1,241,500	$ 2,161,500
2029	$ 1,000,000	$ 1,193,500	$ 2,193,500
2030	$ 1,020,000	$ 1,143,000	$ 2,163,000
2031	$ 1,075,000	$ 1,090,625	$ 2,165,625
2032	$ 1,130,000	$ 1,035,500	$ 2,165,500
2033	$ 1,185,000	$ 977,625	$ 2,162,625
2034	$ 1,240,000	$ 923,200	$ 2,163,200
2035	$ 1,290,000	$ 872,600	$ 2,162,600
2036	$ 1,345,000	$ 819,900	$ 2,164,900
2037	$ 1,400,000	$ 765,000	$ 2,165,000
2038	$ 1,455,000	$ 707,900	$ 2,162,900
2039	$ 1,515,000	$ 648,500	$ 2,163,500
2040	$ 1,575,000	$ 586,700	$ 2,161,700
2041	$ 1,640,000	$ 522,400	$ 2,162,400
2042	$ 1,710,000	$ 455,400	$ 2,165,400
2043	$ 1,780,000	$ 385,600	$ 2,165,600
2044	$ 1,860,000	$ 317,450	$ 2,177,450
2045	$ 1,925,000	$ 251,213	$ 2,176,213
2046	$ 2,000,000	$ 182,525	$ 2,182,525
2047	$ 2,070,000	$ 111,300	$ 2,181,300
2048	$ 2,145,000	$ 37,538	$ 2,182,538
Totals	**$ 36,675,000**	**$ 25,512,375**	**$ 62,187,375**

Debt Service Report
Governmental Activities

Local Unit Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**County of Saginaw Limited Tax General Obligation Bonds, Series 2018A Saginaw County Community Mental Health Center Project (314-26178)**
Issuance Date:	**7/17/2018**
Issuance Amount:	**$4,580,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Saginaw County Community Mental Health**

Years Ending	Principal	Interest	Total
2020	$ 315,000	$ 128,501	$ 443,501
2021	$ 325,000	$ 118,988	$ 443,988
2022	$ 330,000	$ 109,173	$ 439,173
2023	$ 340,000	$ 99,207	$ 439,207
2024	$ 355,000	$ 88,939	$ 443,939
2025	$ 365,000	$ 78,218	$ 443,218
2026	$ 375,000	$ 67,195	$ 442,195
2027	$ 390,000	$ 55,870	$ 445,870
2028	$ 400,000	$ 44,092	$ 444,092
2029	$ 200,000	$ 32,012	$ 232,012
2030	$ 205,000	$ 25,972	$ 230,972
2031	$ 210,000	$ 19,781	$ 229,781
2032	$ 220,000	$ 13,439	$ 233,439
2033	$ 225,000	$ 16,988	$ 241,988
Totals	**$ 4,255,000**	**$ 898,375**	**$ 5,153,375**

Debt Service Report
Governmental Activities

Local Unit Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Total of Governmental Activities

Years Ending	Principal	Interest	Total
2020	$ 4,887,309	$ 4,038,924	$ 8,926,233
2021	$ 5,814,724	$ 3,825,439	$ 9,640,163
2022	$ 6,112,180	$ 3,575,459	$ 9,687,640
2023	$ 6,429,678	$ 3,304,874	$ 9,734,552
2024	$ 6,752,219	$ 3,030,391	$ 9,782,609
2025	$ 7,099,802	$ 2,732,869	$ 9,832,671
2026	$ 7,398,383	$ 2,406,279	$ 9,804,662
2027	$ 7,725,000	$ 2,057,791	$ 9,782,791
2028	$ 8,145,000	$ 1,692,585	$ 9,837,585
2029	$ 3,835,000	$ 1,306,900	$ 5,141,900
2030	$ 1,020,000	$ 1,143,000	$ 2,163,000
2031	$ 1,075,000	$ 1,090,625	$ 2,165,625
2032	$ 1,130,000	$ 1,035,500	$ 2,165,500
2033	$ 1,185,000	$ 977,625	$ 2,162,625
2034	$ 1,240,000	$ 923,200	$ 2,163,200
2035	$ 1,290,000	$ 872,600	$ 2,162,600
2036	$ 1,345,000	$ 819,900	$ 2,164,900
2037	$ 1,400,000	$ 765,000	$ 2,165,000
2038	$ 1,455,000	$ 707,900	$ 2,162,900
2039	$ 1,515,000	$ 648,500	$ 2,163,500
2040	$ 1,575,000	$ 586,700	$ 2,161,700
2041	$ 1,640,000	$ 522,400	$ 2,162,400
2042	$ 1,710,000	$ 455,400	$ 2,165,400
2043	$ 1,780,000	$ 385,600	$ 2,165,600
2044	$ 1,860,000	$ 317,450	$ 2,177,450
2045	$ 1,925,000	$ 251,213	$ 2,176,213
2046	$ 2,000,000	$ 182,525	$ 2,182,525
2047	$ 2,070,000	$ 111,300	$ 2,181,300
2048	$ 2,145,000	$ 37,538	$ 2,182,538
Totals	**$ 93,559,296**	**$ 39,805,485**	**$ 133,364,781**

Debt Service Report
Business-type Activities

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Building Authority Bonds, Series 2012 Event Center Parking Limited Tax General Obligation (369-26164)**
Issuance Date:	**9/6/2012**
Issuance Amount:	**$3,300,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Property Tax Revenue**

Years Ending	Principal	Interest	Total
2020	$ 170,000	$ 64,163	$ 234,163
2021	$ 175,000	$ 60,763	$ 235,763
2022	$ 175,000	$ 57,263	$ 232,263
2023	$ 180,000	$ 53,325	$ 233,325
2024	$ 185,000	$ 49,275	$ 234,275
2025	$ 190,000	$ 45,113	$ 235,113
2026	$ 195,000	$ 40,648	$ 235,648
2027	$ 205,000	$ 35,870	$ 240,870
2028	$ 210,000	$ 30,745	$ 240,745
2029	$ 215,000	$ 25,285	$ 240,285
2030	$ 225,000	$ 462,448	$ 687,448
2031	$ 230,000	$ 13,400	$ 243,400
2032	$ 240,000	$ 6,960	$ 246,960
Totals	**$ 2,595,000**	**$ 945,255**	**$ 3,540,255**

Debt Name:	**County of Saginaw General Obligation Limited Tax Notes, Series 2018 Delinquent Revolving Tax (616-25018)**
Issuance Date:	**5/24/2018**
Issuance Amount:	**$11,780,000.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Property Tax Revenue**

Years Ending	Principal	Interest	Total
2020	$ -	$ 56,544	$ 56,544
2021	$ 2,280,000	$ -	$ 2,280,000
Totals	**$ 2,280,000**	**$ 56,544**	**$ 2,336,544**

Debt Service Report
Business-type Activities

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**County of Saginaw General Obligation Limited Tax Notes, Series 2019 Delinquent Revolving Tax (616-25019)**
Issuance Date:	**5/29/2019**
Issuance Amount:	**$12,605,000.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Property Tax Revenue**

Years Ending	Principal	Interest	Total
2020	$ -	$ 330,510	$ 330,510
2021	$ -	$ 330,510	$ 330,510
2022	$ 12,605,000	$ -	$ 12,605,000
Totals	**$ 12,605,000**	**$ 661,020**	**$ 13,266,020**

Debt Name:	**Building Authority Inner-Governmental Transfer THEDOW Event Center (232-44460)**
Issuance Date:	**5/4/2017**
Issuance Amount:	**$315,000.00**
Debt Instrument (or Type):	**Inner-Governmental Transfer Agreement**
Repayment Source(s):	**Property Tax Revenue**

Years Ending	Principal	Interest	Total
2020	$ 31,500	$ 2,520	$ 34,020
2021	$ 31,500	$ 2,205	$ 33,705
2022	$ 189,000	$ 1,890	$ 190,890
Totals	**$ 252,000**	**$ 6,615**	**$ 258,615**

Debt Service Report
Business-type Activities

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Total of Business-type Activities

Years Ending	Principal	Interest	Total
2020	$ 201,500	$ 453,737	$ 655,237
2021	$ 2,486,500	$ 393,478	$ 2,879,978
2022	$ 12,969,000	$ 59,153	$ 13,028,153
2023	$ 180,000	$ 53,325	$ 233,325
2024	$ 185,000	$ 49,275	$ 234,275
2025	$ 190,000	$ 45,113	$ 235,113
2026	$ 195,000	$ 40,648	$ 235,648
2027	$ 205,000	$ 35,870	$ 240,870
2028	$ 210,000	$ 30,745	$ 240,745
2029	$ 215,000	$ 25,285	$ 240,285
2030	$ 225,000	$ 462,448	$ 687,448
2031	$ 230,000	$ 13,400	$ 243,400
2032	$ 240,000	$ 6,960	$ 246,960
Totals	**$ 17,732,000**	**$ 1,669,434**	**$ 19,401,434**

Debt Service Report
Department of Public Works

Debt Name:	**USDA County Bond Issue Kochville Township (365-44248)**
Issuance Date:	**12/17/2010**
Issuance Amount:	**$2,076,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 33,000	$ 51,988	$ 84,988
2021	$ 34,000	$ 50,983	$ 84,983
2022	$ 35,000	$ 49,948	$ 84,948
2023	$ 36,000	$ 48,883	$ 84,883
2024	$ 37,000	$ 47,788	$ 84,788
2025	$ 38,000	$ 46,663	$ 84,663
2026	$ 40,000	$ 45,493	$ 85,493
2027	$ 41,000	$ 44,278	$ 85,278
2028	$ 42,000	$ 43,033	$ 85,033
2029	$ 44,000	$ 41,743	$ 85,743
2030	$ 45,000	$ 40,408	$ 85,408
2031	$ 46,000	$ 39,043	$ 85,043
2032	$ 48,000	$ 37,633	$ 85,633
2033	$ 49,000	$ 36,178	$ 85,178
2034	$ 51,000	$ 34,678	$ 85,678
2035	$ 51,000	$ 33,148	$ 84,148
2036	$ 53,000	$ 31,588	$ 84,588
2037	$ 55,000	$ 29,968	$ 84,968
2038	$ 56,000	$ 28,303	$ 84,303
2039	$ 58,000	$ 26,593	$ 84,593
2040	$ 60,000	$ 24,823	$ 84,823
2041	$ 62,000	$ 22,993	$ 84,993
2042	$ 64,000	$ 21,103	$ 85,103
2043	$ 66,000	$ 19,153	$ 85,153
2044	$ 68,000	$ 17,143	$ 85,143
2045	$ 70,000	$ 15,073	$ 85,073
2046	$ 72,000	$ 12,943	$ 84,943
2047	$ 74,000	$ 10,753	$ 84,753
2048	$ 77,000	$ 8,488	$ 85,488
2049	$ 79,000	$ 6,508	$ 85,508
2050	$ 82,000	$ 3,733	$ 85,733
2051	$ 84,000	$ 1,251	$ 85,251
Totals	**$ 1,750,000**	**$ 972,294**	**$ 2,722,294**

Debt Service Report
Department of Public Works

Debt Name:	**Sewage Disposal Bonds RZEDB Kochville Township (365-44249)**
Issuance Date:	**12/21/2010**
Issuance Amount:	**$1,100,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 80,000	$ 24,840	$ 104,840
2021	$ 80,000	$ 21,240	$ 101,240
2022	$ 80,000	$ 17,440	$ 97,440
2023	$ 80,000	$ 13,440	$ 93,440
2024	$ 80,000	$ 9,200	$ 89,200
2025	$ 80,000	$ 4,720	$ 84,720
Totals	**$ 480,000**	**$ 90,880**	**$ 570,880**

Debt Service Report
Department of Public Works

Debt Name:	**Water Supply Bonds Series 2006A Merrill/Jonesfield Water Supply System (365-44251)**
Issuance Date:	**8/11/2006**
Issuance Amount:	**$1,055,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 22,000	$ 32,331	$ 54,331
2021	$ 22,000	$ 31,369	$ 53,369
2022	$ 22,000	$ 30,406	$ 52,406
2023	$ 22,000	$ 29,444	$ 51,444
2024	$ 22,000	$ 28,481	$ 50,481
2025	$ 22,000	$ 27,519	$ 49,519
2026	$ 27,000	$ 26,558	$ 53,558
2027	$ 27,000	$ 25,375	$ 52,375
2028	$ 27,000	$ 24,194	$ 51,194
2029	$ 27,000	$ 23,013	$ 50,013
2030	$ 27,000	$ 21,831	$ 48,831
2031	$ 27,000	$ 20,650	$ 47,650
2032	$ 27,000	$ 19,469	$ 46,469
2033	$ 27,000	$ 18,288	$ 45,288
2034	$ 27,000	$ 17,106	$ 44,106
2035	$ 27,000	$ 15,925	$ 42,925
2036	$ 27,000	$ 14,744	$ 41,744
2037	$ 27,000	$ 13,563	$ 40,563
2038	$ 27,000	$ 12,381	$ 39,381
2039	$ 32,000	$ 11,200	$ 43,200
2040	$ 32,000	$ 9,800	$ 41,800
2041	$ 32,000	$ 8,400	$ 40,400
2042	$ 32,000	$ 7,000	$ 39,000
2043	$ 32,000	$ 5,600	$ 37,600
2044	$ 32,000	$ 4,200	$ 36,200
2045	$ 32,000	$ 2,800	$ 34,800
2046	$ 32,000	$ 1,400	$ 33,400
Totals	**$ 739,000**	**$ 483,046**	**$ 1,222,046**

Debt Service Report
Department of Public Works

Debt Name:	**Water Supply Bonds Series 2006B Merrill/Jonesfield Water Supply System (365-44252)**
Issuance Date:	**8/11/2006**
Issuance Amount:	**$2,415,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 49,000	$ 50,580	$ 99,580
2021	$ 49,000	$ 48,375	$ 97,375
2022	$ 49,000	$ 46,170	$ 95,170
2023	$ 53,000	$ 43,965	$ 96,965
2024	$ 53,000	$ 10,395	$ 63,395
2025	$ 53,000	$ 39,195	$ 92,195
2026	$ 53,000	$ 36,810	$ 89,810
2027	$ 53,000	$ 34,425	$ 87,425
2028	$ 53,000	$ 32,040	$ 85,040
2029	$ 53,000	$ 29,655	$ 82,655
2030	$ 53,000	$ 27,270	$ 80,270
2031	$ 53,000	$ 24,885	$ 77,885
2032	$ 53,000	$ 22,500	$ 75,500
2033	$ 53,000	$ 20,115	$ 73,115
2034	$ 53,000	$ 17,730	$ 70,730
2035	$ 53,000	$ 15,345	$ 68,345
2036	$ 58,000	$ 12,960	$ 70,960
2037	$ 58,000	$ 10,350	$ 68,350
2038	$ 58,000	$ 7,740	$ 65,740
2039	$ 57,000	$ 5,312	$ 62,312
2040	$ 57,000	$ 2,565	$ 59,565
Totals	**$ 1,124,000**	**$ 538,382**	**$ 1,662,382**

Debt Service Report
Department of Public Works

Debt Name:	**Sewage Disposal Bonds (2010 Sewage Disposal System Improvements) Northwest Utilities Authority (365-44253)**
Issuance Date:	**12/2/2010**
Issuance Amount:	**$4,450,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 115,000	$ 110,400	$ 225,400
2021	$ 120,000	$ 106,950	$ 226,950
2022	$ 125,000	$ 103,350	$ 228,350
2023	$ 130,000	$ 99,600	$ 229,600
2024	$ 140,000	$ 95,700	$ 235,700
2025	$ 145,000	$ 91,500	$ 236,500
2026	$ 150,000	$ 87,150	$ 237,150
2027	$ 155,000	$ 82,650	$ 237,650
2028	$ 170,000	$ 78,000	$ 248,000
2029	$ 175,000	$ 72,900	$ 247,900
2030	$ 180,000	$ 67,650	$ 247,650
2031	$ 185,000	$ 62,250	$ 247,250
2032	$ 190,000	$ 56,700	$ 246,700
2033	$ 195,000	$ 51,000	$ 246,000
2034	$ 200,000	$ 45,150	$ 245,150
2035	$ 205,000	$ 39,150	$ 244,150
2036	$ 210,000	$ 33,000	$ 243,000
2037	$ 215,000	$ 26,700	$ 241,700
2038	$ 220,000	$ 20,250	$ 240,250
2039	$ 225,000	$ 13,650	$ 238,650
2040	$ 230,000	$ 6,900	$ 236,900
Totals	**$ 3,680,000**	**$ 1,350,600**	**$ 5,030,600**

Debt Name:	**Saginaw County Refunding Bonds, Series 2011 Carrollton Township Water Main Improvements Project Phase III (365-44259)**
Issuance Date:	**12/15/2011**
Issuance Amount:	**$1,305,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 165,000	$ 3,680	$ 168,680
Totals	**$ 165,000**	**$ 3,680**	**$ 168,680**

Debt Service Report
Department of Public Works

Debt Name:	**Sewage Disposal Bonds Spaulding Township (365-44274)**
Issuance Date:	**7/20/2000**
Issuance Amount:	**$579,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 22,000	$ 13,545	$ 35,545
2021	$ 23,000	$ 12,555	$ 35,555
2022	$ 24,000	$ 11,520	$ 35,520
2023	$ 25,000	$ 10,440	$ 35,440
2024	$ 26,000	$ 9,315	$ 35,315
2025	$ 27,000	$ 8,145	$ 35,145
2026	$ 28,000	$ 6,930	$ 34,930
2027	$ 30,000	$ 5,670	$ 35,670
2028	$ 31,000	$ 4,320	$ 35,320
2029	$ 32,000	$ 2,925	$ 34,925
2030	$ 33,000	$ 1,485	$ 34,485
Totals	**$ 301,000**	**$ 86,850**	**$ 387,850**

Debt Service Report
Department of Public Works

Debt Name:	**Sewer System Bonds (Limited Tax General Obligation)**
	Village of Oakley (365-44288)
Issuance Date:	**6/1/2007**
Issuance Amount:	**$1,653,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 29,000	$ 54,883	$ 83,883
2021	$ 29,000	$ 53,687	$ 82,687
2022	$ 29,000	$ 52,491	$ 81,491
2023	$ 34,000	$ 51,191	$ 85,191
2024	$ 34,000	$ 49,789	$ 83,789
2025	$ 35,000	$ 48,366	$ 83,366
2026	$ 40,000	$ 46,819	$ 86,819
2027	$ 40,000	$ 45,139	$ 85,139
2028	$ 40,000	$ 43,519	$ 83,519
2029	$ 45,000	$ 41,766	$ 86,766
2030	$ 45,000	$ 39,909	$ 84,909
2031	$ 45,000	$ 38,053	$ 83,053
2032	$ 45,000	$ 36,197	$ 81,197
2033	$ 50,000	$ 34,238	$ 84,238
2034	$ 50,000	$ 32,175	$ 82,175
2035	$ 55,000	$ 30,009	$ 85,009
2036	$ 55,000	$ 27,741	$ 82,741
2037	$ 55,000	$ 25,472	$ 80,472
2038	$ 55,000	$ 23,203	$ 78,203
2039	$ 60,000	$ 20,831	$ 80,831
2040	$ 60,000	$ 18,356	$ 78,356
2041	$ 65,000	$ 15,778	$ 80,778
2042	$ 65,000	$ 13,097	$ 78,097
2043	$ 65,000	$ 10,416	$ 75,416
2044	$ 70,000	$ 7,631	$ 77,631
2045	$ 70,000	$ 4,744	$ 74,744
2046	$ 80,000	$ 1,650	$ 81,650
Totals	**$ 1,345,000**	**$ 867,148**	**$ 2,212,148**

Debt Service Report
Department of Public Works

Total of Department of Public Works						
Years Ending		**Principal**		**Interest**		**Total**
2020	$	515,000	$	342,247	$	857,247
2021	$	357,000	$	325,158	$	682,158
2022	$	364,000	$	311,325	$	675,325
2023	$	380,000	$	296,963	$	676,963
2024	$	392,000	$	250,668	$	642,668
2025	$	400,000	$	266,107	$	666,107
2026	$	338,000	$	249,760	$	587,760
2027	$	346,000	$	237,536	$	583,536
2028	$	363,000	$	225,105	$	588,105
2029	$	376,000	$	212,001	$	588,001
2030	$	383,000	$	198,553	$	581,553
2031	$	356,000	$	184,881	$	540,881
2032	$	363,000	$	172,498	$	535,498
2033	$	374,000	$	159,818	$	533,818
2034	$	381,000	$	146,839	$	527,839
2035	$	391,000	$	133,577	$	524,577
2036	$	403,000	$	120,032	$	523,032
2037	$	410,000	$	106,052	$	516,052
2038	$	416,000	$	91,877	$	507,877
2039	$	432,000	$	77,586	$	509,586
2040	$	439,000	$	62,444	$	501,444
2041	$	159,000	$	47,171	$	206,171
2042	$	161,000	$	41,200	$	202,200
2043	$	163,000	$	35,168	$	198,168
2044	$	170,000	$	28,974	$	198,974
2045	$	172,000	$	22,616	$	194,616
2046	$	184,000	$	15,993	$	199,993
2047	$	74,000	$	10,753	$	84,753
2048	$	77,000	$	8,488	$	85,488
2049	$	79,000	$	6,508	$	85,508
2050	$	82,000	$	3,733	$	85,733
2051	$	84,000	$	1,251	$	85,251
Totals	**$**	**9,584,000**	**$**	**4,392,880**	**$**	**13,976,880**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Allendale Tile Drain Bonds, Series 2010 Allendale Tile Drain Drainage District (858-A1820)**
Issuance Date:	**5/5/2010**
Issuance Amount:	**$995,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 125,000	$ 5,000	$ 130,000
Totals	**$ 125,000**	**$ 5,000**	**$ 130,000**

Debt Name:	**Arlington Park Subdivision Drain Bonds, Series 2015 Arlington Park Subdivision Drain Drainage District (858-A4100)**
Issuance Date:	**6/29/2015**
Issuance Amount:	**$4,685,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

		10,000	
Years Ending	**Principal**	**Interest**	**Total**
2020	$ 235,000	$ 121,319	$ 356,319
2021	$ 235,000	$ 114,269	$ 349,269
2022	$ 235,000	$ 107,219	$ 342,219
2023	$ 235,000	$ 100,169	$ 335,169
2024	$ 235,000	$ 93,119	$ 328,119
2025	$ 235,000	$ 86,069	$ 321,069
2026	$ 235,000	$ 79,019	$ 314,019
2027	$ 235,000	$ 71,969	$ 306,969
2028	$ 235,000	$ 64,919	$ 299,919
2029	$ 235,000	$ 57,575	$ 292,575
2030	$ 235,000	$ 49,938	$ 284,938
2031	$ 235,000	$ 42,006	$ 277,006
2032	$ 235,000	$ 34,075	$ 269,075
2033	$ 235,000	$ 25,850	$ 260,850
2034	$ 235,000	$ 17,331	$ 252,331
2035	$ 235,000	$ 8,813	$ 243,813
Totals	**$ 3,760,000**	**$ 1,073,656**	**$ 4,833,656**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Bear Creek Drain Bonds, Series 2017**
	Bear Creek Drain Drainage District (858-B0900)
Issuance Date:	**10/3/2017**
Issuance Amount:	**$1,150,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 75,000	$ 27,438	$ 102,438
2021	$ 75,000	$ 25,421	$ 100,421
2022	$ 75,000	$ 23,403	$ 98,403
2023	$ 75,000	$ 21,386	$ 96,386
2024	$ 80,000	$ 19,368	$ 99,368
2025	$ 80,000	$ 17,216	$ 97,216
2026	$ 80,000	$ 15,064	$ 95,064
2027	$ 80,000	$ 12,912	$ 92,912
2028	$ 80,000	$ 10,760	$ 90,760
2029	$ 80,000	$ 8,608	$ 88,608
2030	$ 80,000	$ 6,456	$ 86,456
2031	$ 80,000	$ 4,304	$ 84,304
2032	$ 80,000	$ 2,152	$ 82,152
Totals	**$ 1,020,000**	**$ 194,487**	**$ 1,214,487**

Debt Name:	**Branch of the Upper McClellan Drain Note, Series 2017**
	Branch of Upper McClellan Drain Drainage District (858-B8500)
Issuance Date:	**6/1/2017**
Issuance Amount:	**$88,754.24**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 8,875	$ 1,420	$ 10,295
2021	$ 8,875	$ 1,243	$ 10,118
2022	$ 8,875	$ 1,065	$ 9,940
2023	$ 8,875	$ 888	$ 9,763
2024	$ 8,875	$ 710	$ 9,585
2025	$ 8,875	$ 533	$ 9,408
2026	$ 8,875	$ 355	$ 9,230
2027	$ 8,875	$ 178	$ 9,053
Totals	**$ 71,003**	**$ 6,390**	**$ 77,394**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Deacon & Stone Intercounty Drain Note, Series 2019B Deacon & Stone Intecounty Drain Drainage District (858-D1120)**
Issuance Date:	**4/3/2019**
Issuance Amount:	**$76,870.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 7,687	$ 1,478	$ 9,165
2021	$ 7,687	$ 1,364	$ 9,051
2022	$ 7,687	$ 1,230	$ 8,917
2023	$ 7,687	$ 1,076	$ 8,763
2024	$ 7,687	$ 922	$ 8,609
2025	$ 7,687	$ 769	$ 8,456
2026	$ 7,687	$ 615	$ 8,302
2027	$ 7,687	$ 461	$ 8,148
2028	$ 7,687	$ 307	$ 7,994
2029	$ 7,687	$ 154	$ 7,841
Totals	**$ 76,870**	**$ 8,376**	**$ 85,246**

Debt Name:	**Dennis Drain Note, Series 2019 Dennis Drain Drainage District (858-D2880)**
Issuance Date:	**9/10/2019**
Issuance Amount:	**$102,000.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 8,500	$ 1,502	$ 10,002
2021	$ 8,500	$ 1,870	$ 10,370
2022	$ 8,500	$ 1,700	$ 10,200
2023	$ 8,500	$ 1,530	$ 10,030
2024	$ 8,500	$ 1,360	$ 9,860
2025	$ 8,500	$ 1,190	$ 9,690
2026	$ 8,500	$ 1,020	$ 9,520
2027	$ 8,500	$ 850	$ 9,350
2028	$ 8,500	$ 680	$ 9,180
2029	$ 8,500	$ 510	$ 9,010
2030	$ 8,500	$ 340	$ 8,840
2031	$ 8,500	$ 170	$ 8,670
Totals	**$ 102,000**	**$ 12,722**	**$ 114,722**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Fales Drain Note, Series 2017** **Fales Drain Drainage District (858-F1500)**
Issuance Date:	**6/1/2017**
Issuance Amount:	**$72,503.34**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 7,250	$ 1,160	$ 8,410
2021	$ 7,250	$ 1,015	$ 8,265
2022	$ 7,250	$ 870	$ 8,120
2023	$ 7,250	$ 725	$ 7,975
2024	$ 7,250	$ 580	$ 7,830
2025	$ 7,250	$ 435	$ 7,685
2026	$ 7,250	$ 290	$ 7,540
2027	$ 7,250	$ 145	$ 7,395
Totals	**$ 58,003**	**$ 5,220**	**$ 63,223**

Debt Name:	**Freeland Tile Drain Bonds, Series 2015** **Freeland Tile Drain Drainage District (858-F8700)**
Issuance Date:	**6/29/2015**
Issuance Amount:	**$745,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 50,000	$ 15,775	$ 65,775
2021	$ 50,000	$ 14,725	$ 64,725
2022	$ 50,000	$ 13,600	$ 63,600
2023	$ 50,000	$ 12,375	$ 62,375
2024	$ 50,000	$ 11,075	$ 61,075
2025	$ 50,000	$ 9,675	$ 59,675
2026	$ 50,000	$ 8,225	$ 58,225
2027	$ 50,000	$ 6,700	$ 56,700
2028	$ 50,000	$ 4,500	$ 54,500
2029	$ 50,000	$ 3,450	$ 53,450
2030	$ 50,000	$ 1,750	$ 51,750
Totals	**$ 550,000**	**$ 101,850**	**$ 651,850**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**George Reinbold Subdivision Drain Bonds, Series 2016 George Reinbold Subdivision Drain Drainage District (858-G0900)**
Issuance Date:	**6/28/2016**
Issuance Amount:	**$790,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 40,000	$ 19,100	$ 59,100
2021	$ 40,000	$ 18,300	$ 58,300
2022	$ 40,000	$ 17,400	$ 57,400
2023	$ 40,000	$ 16,500	$ 56,500
2024	$ 40,000	$ 15,600	$ 55,600
2025	$ 40,000	$ 14,400	$ 54,400
2026	$ 40,000	$ 13,200	$ 53,200
2027	$ 40,000	$ 12,000	$ 52,000
2028	$ 40,000	$ 10,800	$ 50,800
2029	$ 40,000	$ 9,600	$ 49,600
2030	$ 40,000	$ 8,400	$ 48,400
2031	$ 40,000	$ 7,200	$ 47,200
2032	$ 40,000	$ 6,000	$ 46,000
2033	$ 40,000	$ 4,800	$ 44,800
2034	$ 40,000	$ 3,600	$ 43,600
2035	$ 40,000	$ 2,400	$ 42,400
2036	$ 40,000	$ 1,200	$ 41,200
Totals	**$ 680,000**	**$ 180,500**	**$ 860,500**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**Hemlock Tile Drain Bond, Series A &B Hemlock Tile Drain Drain Drainage District (858-H3300)**
Issuance Date:	**8/1/2016**
Issuance Amount:	**$11,700,000.00**
Debt Instrument (or Type):	**Bond (USDA)**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 375,000	$ 217,920	$ 592,920
2021	$ 375,000	$ 210,420	$ 585,420
2022	$ 375,000	$ 202,920	$ 577,920
2023	$ 375,000	$ 195,420	$ 570,420
2024	$ 375,000	$ 187,920	$ 562,920
2025	$ 375,000	$ 180,420	$ 555,420
2026	$ 375,000	$ 172,920	$ 547,920
2027	$ 375,000	$ 165,420	$ 540,420
2028	$ 376,000	$ 157,920	$ 533,920
2029	$ 376,000	$ 150,400	$ 526,400
2030	$ 376,000	$ 142,880	$ 518,880
2031	$ 376,000	$ 135,360	$ 511,360
2032	$ 376,000	$ 127,840	$ 503,840
2033	$ 376,000	$ 120,320	$ 496,320
2034	$ 376,000	$ 112,800	$ 488,800
2035	$ 376,000	$ 105,280	$ 481,280
2036	$ 376,000	$ 97,760	$ 473,760
2037	$ 376,000	$ 90,240	$ 466,240
2038	$ 376,000	$ 82,720	$ 458,720
2039	$ 376,000	$ 75,200	$ 451,200
2040	$ 376,000	$ 67,680	$ 443,680
2041	$ 376,000	$ 60,160	$ 436,160
2042	$ 376,000	$ 52,640	$ 428,640
2043	$ 376,000	$ 45,120	$ 421,120
2044	$ 376,000	$ 37,600	$ 413,600
2045	$ 376,000	$ 30,080	$ 406,080
2046	$ 376,000	$ 22,560	$ 398,560
2047	$ 376,000	$ 15,040	$ 391,040
2048	$ 376,000	$ 7,520	$ 383,520
Totals	**$ 10,896,000**	**$ 3,270,480**	**$ 14,166,480**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Upper Horgan Drain Note, 2016 Upper Horgan Drain Drain Drainage District (858-H7760)**
Issuance Date:	**8/1/2016**
Issuance Amount:	**$120,000.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 24,000	$ 1,793	$ 25,793
2021	$ 24,000	$ 1,198	$ 25,198
2022	$ 24,000	$ 598	$ 24,598
Totals	**$ 72,000**	**$ 3,589**	**$ 75,589**

Debt Name:	**King Street Tile Drain Bonds, Series 2017 King Street Tile Drain Drainage District (858-K3980)**
Issuance Date:	**3/28/2017**
Issuance Amount:	**$975,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 100,000	$ 17,943	$ 117,943
2021	$ 100,000	$ 16,393	$ 116,393
2022	$ 100,000	$ 14,593	$ 114,593
2023	$ 100,000	$ 12,493	$ 112,493
2024	$ 100,000	$ 10,193	$ 110,193
2025	$ 95,000	$ 7,693	$ 102,693
2026	$ 90,000	$ 5,175	$ 95,175
2027	$ 90,000	$ 2,655	$ 92,655
Totals	**$ 775,000**	**$ 87,135**	**$ 862,135**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**Kratz & Tile Drain Note, Series 2019 Kratz & Tile Drain Drainage District (858-K6200)**
Issuance Date:	**6/21/2019**
Issuance Amount:	**$102,375.61**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 8,531	$ 1,968	$ 10,499
2021	$ 8,531	$ 1,877	$ 10,408
2022	$ 8,531	$ 1,706	$ 10,238
2023	$ 8,531	$ 1,536	$ 10,067
2024	$ 8,531	$ 1,365	$ 9,896
2025	$ 8,531	$ 1,194	$ 9,726
2026	$ 8,531	$ 1,024	$ 9,555
2027	$ 8,531	$ 853	$ 9,384
2028	$ 8,531	$ 683	$ 9,214
2029	$ 8,531	$ 512	$ 9,043
2030	$ 8,531	$ 341	$ 8,873
2031	$ 8,531	$ 171	$ 8,702
Totals	**$ 102,376**	**$ 13,229**	**$ 115,605**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**Misteguay Creek Intercounty Drain Bonds, Series 2019 Misteguay Creek Intercounty Drain Drainage District (858-M0010)**
Issuance Date:	**9/24/2019**
Issuance Amount:	**$6,330,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 325,000	$ 96,416	$ 421,416
2021	$ 375,000	$ 134,025	$ 509,025
2022	$ 375,000	$ 126,525	$ 501,525
2023	$ 375,000	$ 119,025	$ 494,025
2024	$ 375,000	$ 111,525	$ 486,525
2025	$ 375,000	$ 104,025	$ 479,025
2026	$ 375,000	$ 96,525	$ 471,525
2027	$ 375,000	$ 89,025	$ 464,025
2028	$ 375,000	$ 81,525	$ 456,525
2029	$ 375,000	$ 74,025	$ 449,025
2030	$ 375,000	$ 66,525	$ 441,525
2031	$ 275,000	$ 59,025	$ 334,025
2032	$ 250,000	$ 52,838	$ 302,838
2033	$ 250,000	$ 47,213	$ 297,213
2034	$ 250,000	$ 41,275	$ 291,275
2035	$ 250,000	$ 35,025	$ 285,025
2036	$ 250,000	$ 28,463	$ 278,463
2037	$ 250,000	$ 21,588	$ 271,588
2038	$ 250,000	$ 14,400	$ 264,400
2039	$ 230,000	$ 6,900	$ 236,900
Totals	**$ 6,330,000**	**$ 1,405,891**	**$ 7,735,891**

Commentary: Misteguay Creek Intercounty Drain project is located in the Counties of Genesee, Saginaw and Shiawasee. The portion of principal and interest due has been assessed in each county as follows: Genesee 14.86%, Saginaw 49.7% and Shiawasee 35.44%. Saginaw County is the Treasurer for this project pursuant to the Drain Code and is responsible for collecting the assessments from the other two participating counties to be used in making the principal and interest payments.

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Milks Drain Note, Series 2017 Milks Drain Drainage District (858-M5960)**
Issuance Date:	**9/19/2017**
Issuance Amount:	**$241,508.58**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 24,151	$ 3,900	$ 28,051
2021	$ 24,151	$ 3,412	$ 27,563
2022	$ 24,151	$ 2,925	$ 27,076
2023	$ 24,151	$ 2,437	$ 26,588
2024	$ 24,151	$ 1,950	$ 26,101
2025	$ 24,151	$ 1,462	$ 25,613
2026	$ 24,151	$ 975	$ 25,126
2027	$ 24,151	$ 487	$ 24,638
Totals	**$ 193,207**	**$ 17,549**	**$ 210,756**

Debt Name:	**No. 9 Drain Note No. 9 Drain Drainage District (858-N5410)**
Issuance Date:	**3/30/2017**
Issuance Amount:	**$160,000.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 16,000	$ 3,196	$ 19,196
2021	$ 16,000	$ 2,789	$ 18,789
2022	$ 16,000	$ 2,390	$ 18,390
2023	$ 16,000	$ 1,992	$ 17,992
2024	$ 16,000	$ 1,598	$ 17,598
2025	$ 16,000	$ 1,195	$ 17,195
2026	$ 16,000	$ 797	$ 16,797
2027	$ 16,000	$ 398	$ 16,398
Totals	**$ 128,000**	**$ 14,356**	**$ 142,356**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Reineke Drain Bonds, Series 2018 Reineke Drain Drainage District (858-R0030)**
Issuance Date:	**6/29/2019**
Issuance Amount:	**$517,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 73,000	$ 14,608	$ 87,608
2021	$ 73,000	$ 12,206	$ 85,206
2022	$ 74,000	$ 9,804	$ 83,804
2023	$ 74,000	$ 7,370	$ 81,370
2024	$ 75,000	$ 4,935	$ 79,935
2025	$ 75,000	$ 2,468	$ 77,468
Totals	**$ 444,000**	**$ 51,390**	**$ 495,390**

Debt Name:	**Swan Creek Intercounty Drain Bonds, Series 2018 Swan Creek Intercounty Drain Drainage District (858-S0050)**
Issuance Date:	**12/5/2018**
Issuance Amount:	**$2,295,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 225,000	$ 67,955	$ 292,955
2021	$ 230,000	$ 62,330	$ 292,330
2022	$ 230,000	$ 55,430	$ 285,430
2023	$ 230,000	$ 48,530	$ 278,530
2024	$ 230,000	$ 41,630	$ 271,630
2025	$ 230,000	$ 34,730	$ 264,730
2026	$ 230,000	$ 27,830	$ 257,830
2027	$ 230,000	$ 20,930	$ 250,930
2028	$ 230,000	$ 14,030	$ 244,030
2029	$ 230,000	$ 7,130	$ 237,130
Totals	**$ 2,295,000**	**$ 380,525**	**$ 2,675,525**

Commentary: Swan Creek Intercounty Drain project is located in the Counties of Saginaw, Midland and Gratiot. The portion of principal and interest due has been assessed in each county as follows: Saginaw 67.78%, Midland 26.11% and Gratiot 6.11%. Saginaw County is the Treasurer for this project pursuant to the Drain Code and is responsible for collecting the assessments from the other two participating counties to be used in making the principal and interest payments.

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Seidel Drain Bonds, Series 2018** **Seidel Drain Drainage District (858-S3060)**
Issuance Date:	**1/18/2018**
Issuance Amount:	**$455,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 45,500	$ 10,197	$ 55,697
2021	$ 45,500	$ 9,064	$ 54,564
2022	$ 45,500	$ 7,931	$ 53,431
2023	$ 45,500	$ 6,798	$ 52,298
2024	$ 45,500	$ 5,665	$ 51,165
2025	$ 45,500	$ 4,532	$ 50,032
2026	$ 45,500	$ 3,399	$ 48,899
2027	$ 45,500	$ 2,266	$ 47,766
2028	$ 45,500	$ 1,133	$ 46,633
Totals	**$ 409,500**	**$ 50,983**	**$ 460,483**

Debt Name:	**Southfield Village Relief Drain Bonds, Series 2016** **Southfield Village Relief Drain Drainage District (858-S6140)**
Issuance Date:	**6/28/2016**
Issuance Amount:	**$1,290,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 130,000	$ 18,200	$ 148,200
2021	$ 130,000	$ 15,600	$ 145,600
2022	$ 130,000	$ 13,000	$ 143,000
2023	$ 130,000	$ 10,400	$ 140,400
2024	$ 130,000	$ 7,800	$ 137,800
2025	$ 130,000	$ 5,200	$ 135,200
2026	$ 130,000	$ 2,600	$ 132,600
Totals	**$ 910,000**	**$ 72,800**	**$ 982,800**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Stanton Intercounty Drain Bonds, Series 2017 Stanton Intercounty Drain Drainage District (858-S7660)**
Issuance Date:	**6/27/2017**
Issuance Amount:	**$640,000 (Saginaw County's Share is 33% or $211,200)**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 21,450	$ 4,187	$ 25,637
2021	$ 21,450	$ 3,664	$ 25,114
2022	$ 21,450	$ 3,140	$ 24,590
2023	$ 21,450	$ 2,617	$ 24,067
2024	$ 21,450	$ 2,094	$ 23,544
2025	$ 21,450	$ 1,570	$ 23,020
2026	$ 21,450	$ 1,047	$ 22,497
2027	$ 21,450	$ 523	$ 21,973
Totals	**$ 171,600**	**$ 18,842**	**$ 190,442**

Debt Name:	**Tucker Drain Notes, Series 2016 Tucker Drain Drainage District (858-T8690)**
Issuance Date:	**2/22/2016**
Issuance Amount:	**$145,000.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 10,000	$ 2,663	$ 12,663
2021	$ 10,000	$ 2,503	$ 12,503
2022	$ 10,000	$ 2,328	$ 12,328
2023	$ 10,000	$ 2,138	$ 12,138
2024	$ 15,000	$ 1,928	$ 16,928
2025	$ 15,000	$ 1,590	$ 16,590
2026	$ 15,000	$ 1,230	$ 16,230
2027	$ 15,000	$ 840	$ 15,840
2028	$ 15,000	$ 428	$ 15,428
Totals	**$ 115,000**	**$ 15,645**	**$ 130,645**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020
Debt Name:	**Universal Pump Station Drain Bonds, Series 2018 Universal Pump Station Drain Drainage District (858-U0010)**
Issuance Date:	**10/30/2018**
Issuance Amount:	**$5,305,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 275,000	$ 96,416	$ 371,416
2021	$ 275,000	$ 134,025	$ 409,025
2022	$ 275,000	$ 126,525	$ 401,525
2023	$ 275,000	$ 119,025	$ 394,025
2024	$ 275,000	$ 111,525	$ 386,525
2025	$ 275,000	$ 104,025	$ 379,025
2026	$ 275,000	$ 96,525	$ 371,525
2027	$ 265,000	$ 89,025	$ 354,025
2028	$ 265,000	$ 81,525	$ 346,525
2029	$ 265,000	$ 74,025	$ 339,025
2030	$ 265,000	$ 66,525	$ 331,525
2031	$ 265,000	$ 59,025	$ 324,025
2032	$ 265,000	$ 52,838	$ 317,838
2033	$ 265,000	$ 47,213	$ 312,213
2034	$ 265,000	$ 41,275	$ 306,275
2035	$ 265,000	$ 35,025	$ 300,025
2036	$ 265,000	$ 28,463	$ 293,463
2037	$ 265,000	$ 21,588	$ 286,588
2038	$ 265,000	$ 6,900	$ 271,900
Totals	**$ 5,105,000**	**$ 1,391,491**	**$ 6,496,491**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Whitman Drain Bonds, Series 2016 Whitman Drain Drainage District (858-W5490)**
Issuance Date:	**2/22/2016**
Issuance Amount:	**$255,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 25,000	$ 3,725	$ 28,725
2021	$ 25,000	$ 3,325	$ 28,325
2022	$ 25,000	$ 2,888	$ 27,888
2023	$ 25,000	$ 2,413	$ 27,413
2024	$ 25,000	$ 1,900	$ 26,900
2025	$ 25,000	$ 1,338	$ 26,338
2026	$ 30,000	$ 750	$ 30,750
Totals	**$ 180,000**	**$ 16,338**	**$ 196,338**

Debt Name:	**Wilson Creek No. 2 Drain Bonds, Series 2014 Wilson Creek No. 2 Drain Drainage District (858-W7050)**
Issuance Date:	**12/30/2014**
Issuance Amount:	**$355,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 35,000	$ 5,708	$ 40,708
2021	$ 35,000	$ 5,008	$ 40,008
2022	$ 35,000	$ 4,220	$ 39,220
2023	$ 35,000	$ 3,328	$ 38,328
2024	$ 35,000	$ 2,348	$ 37,348
2025	$ 40,000	$ 1,280	$ 41,280
Totals	**$ 215,000**	**$ 21,890**	**$ 236,890**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Debt Name:	**Wolf Creek Drain Bonds, Series 2016 Wolf Creek Drain Drainage District (858-W8220)**
Issuance Date:	**2/22/2016**
Issuance Amount:	**$395,000.00**
Debt Instrument (or Type):	**Bond**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 40,000	$ 5,800	$ 45,800
2021	$ 40,000	$ 5,160	$ 45,160
2022	$ 40,000	$ 4,460	$ 44,460
2023	$ 40,000	$ 3,700	$ 43,700
2024	$ 40,000	$ 2,860	$ 42,860
2025	$ 40,000	$ 1,960	$ 41,960
2026	$ 40,000	$ 1,000	$ 41,000
Totals	**$ 280,000**	**$ 24,940**	**$ 304,940**

Debt Name:	**Zehnder Drain Note, 2016 Zehnder Drain Drainage District (858-Z2010)**
Issuance Date:	**4/29/2016**
Issuance Amount:	**$150,000.00**
Debt Instrument (or Type):	**Note**
Repayment Source(s):	**Special Assessment Revenue**

Years Ending	Principal	Interest	Total
2020	$ 21,429	$ 2,539	$ 23,968
2021	$ 21,429	$ 2,031	$ 23,460
2022	$ 21,429	$ 1,524	$ 22,952
2023	$ 21,429	$ 1,016	$ 22,444
2024	$ 21,429	$ 508	$ 21,936
Totals	**$ 107,143**	**$ 7,618**	**$ 114,761**

Debt Service Report
Drain Commission

Local Government Name:	County of Saginaw
Local Unit Code:	730000
Current Fiscal Year End Date:	9/30/2020

Total of Drain Commission

Years Ending	Principal	Interest	Total
2020	$ 2,331,373	$ 769,322	$ 3,100,696
2021	$ 2,261,373	$ 803,234	$ 3,064,608
2022	$ 2,262,373	$ 749,392	$ 3,011,766
2023	$ 2,238,373	$ 694,883	$ 2,933,257
2024	$ 2,249,373	$ 640,476	$ 2,889,849
2025	$ 2,227,945	$ 584,967	$ 2,812,912
2026	$ 2,112,945	$ 529,584	$ 2,642,529
2027	$ 1,902,945	$ 477,638	$ 2,380,583
2028	$ 1,736,218	$ 429,209	$ 2,165,428
2029	$ 1,675,718	$ 385,989	$ 2,061,707
2030	$ 1,438,031	$ 343,155	$ 1,781,186
2031	$ 1,288,031	$ 307,261	$ 1,595,292
2032	$ 1,246,000	$ 275,742	$ 1,521,742
2033	$ 1,166,000	$ 245,395	$ 1,411,395
2034	$ 1,166,000	$ 216,281	$ 1,382,281
2035	$ 1,166,000	$ 186,543	$ 1,352,543
2036	$ 931,000	$ 155,885	$ 1,086,885
2037	$ 891,000	$ 133,415	$ 1,024,415
2038	$ 891,000	$ 104,020	$ 995,020
2039	$ 606,000	$ 82,100	$ 688,100
2040	$ 376,000	$ 67,680	$ 443,680
2041	$ 376,000	$ 60,160	$ 436,160
2042	$ 376,000	$ 52,640	$ 428,640
2043	$ 376,000	$ 45,120	$ 421,120
2044	$ 376,000	$ 37,600	$ 413,600
2045	$ 376,000	$ 30,080	$ 406,080
2046	$ 376,000	$ 22,560	$ 398,560
2047	$ 376,000	$ 15,040	$ 391,040
2048	$ 376,000	$ 7,520	$ 383,520
Totals	**$ 35,171,701**	**$ 8,452,890**	**$ 43,624,592**