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April 26, 2021

Budget Audit Committee
Saginaw County Board of Commissioners
County of Saginaw
111 South Michigan Avenue
Saginaw, MI 48602

Dear Commissioners:

We have completed updating the Saginaw County multi-year budget forecast model. The outlook presented in the financial model enables the County to make more effective decisions in the short-term, based on anticipated long-term revenue and expenditure expectations.

This update has included the import of actual, estimated and budgeted revenues and expenditures through fiscal year 2021; a review and update of assumptions; evaluation of tax base; variance analysis of the prior 5 years; and extending the forecast horizon through fiscal year 2025.

The County has used the financial model for a number of years to improve financial management practices and test the impact of various scenarios on the County's primary operating funds. Related to this, the model has been utilized this year to test the financial outlook of the County's General Fund and a number of special revenue funds, assuming a status quo continuation of budgets.

This summary report on the current outlook of the General Fund and other major funds is intended to provide policy makers with an orientation to the financial model, inform you of the assumptions used to estimate future revenues and expenditures, and provide a framework for policy discussions related to the County's budget.

FINANCIAL MODEL OVERVIEW

The purpose of the model is to calculate and present a view of anticipated future revenues and expenditures, based on a number of assumptions. The model is not a recommended budget or a proposed financial plan. Instead, it is used to estimate future trends and provide a means to test different scenarios, which are expected to have a significant impact on the County's finances. Often, a financial model will provide a framework to evaluate whether the current course of operations is sustainable. Many governing bodies are able to use the estimates of future finances to make changes in the short-term that will allow for long-term sustainable budgets. Saginaw County has used the financial model since 2006 to better manage its long-term finances and improve financial management policies.

The model is comprehensive, meaning it includes all line items for each fund. Every line item has been estimated for each year in the forecast, using specific assumptions. Primary assumptions used in the model include:

Table 1

Baseline Assumptions Used in Saginaw County Multi-Year Financial Model				
<i>(reflects estimated change from prior year revenues and expenditures)</i>				
	2022	2023	2024	2025
Property Taxes	1.50%	1.50%	1.50%	1.50%
Rev Sharing	0.00%	0.00%	0.00%	0.00%
General Inflation	1.75%	2.00%	2.00%	2.00%
Wages	3.00%	3.00%	2.00%	2.00%
Longevity	-2.00%	-2.00%	-2.00%	-2.00%
Healthcare	3.50%	3.50%	3.50%	3.50%
Hosp Retiree Reserve	0.00%	0.00%	0.00%	3.50%
MERS UAAL	9.93%	9.71%	2.49%	3.38%
Admin Cost Reimb	2.50%	2.50%	2.50%	2.50%
Gas, Grease, Oil	3.00%	3.00%	3.00%	3.00%
Vehicle Rental-Sheriff	0.00%	0.00%	0.00%	0.00%
Utilities	1.50%	1.50%	1.50%	1.50%
Liability Insurance	3.00%	3.00%	3.00%	3.00%
Contr-GIS Auth	0.50%	0.50%	0.50%	0.50%
ISS Allocation	2.64%	2.64%	2.64%	2.64%

The assumed 3.0% increase in wages in FYs 2022 and 2023 reflect a combination of contractual, step and compensation study adjustments.

A significant expenditure area in the General Fund is support of other special revenue funds. The model includes separate worksheets to calculate contributions to other funds. Expected contributions from the General Fund to each of the other funds have been set at specific levels, as outlined below:

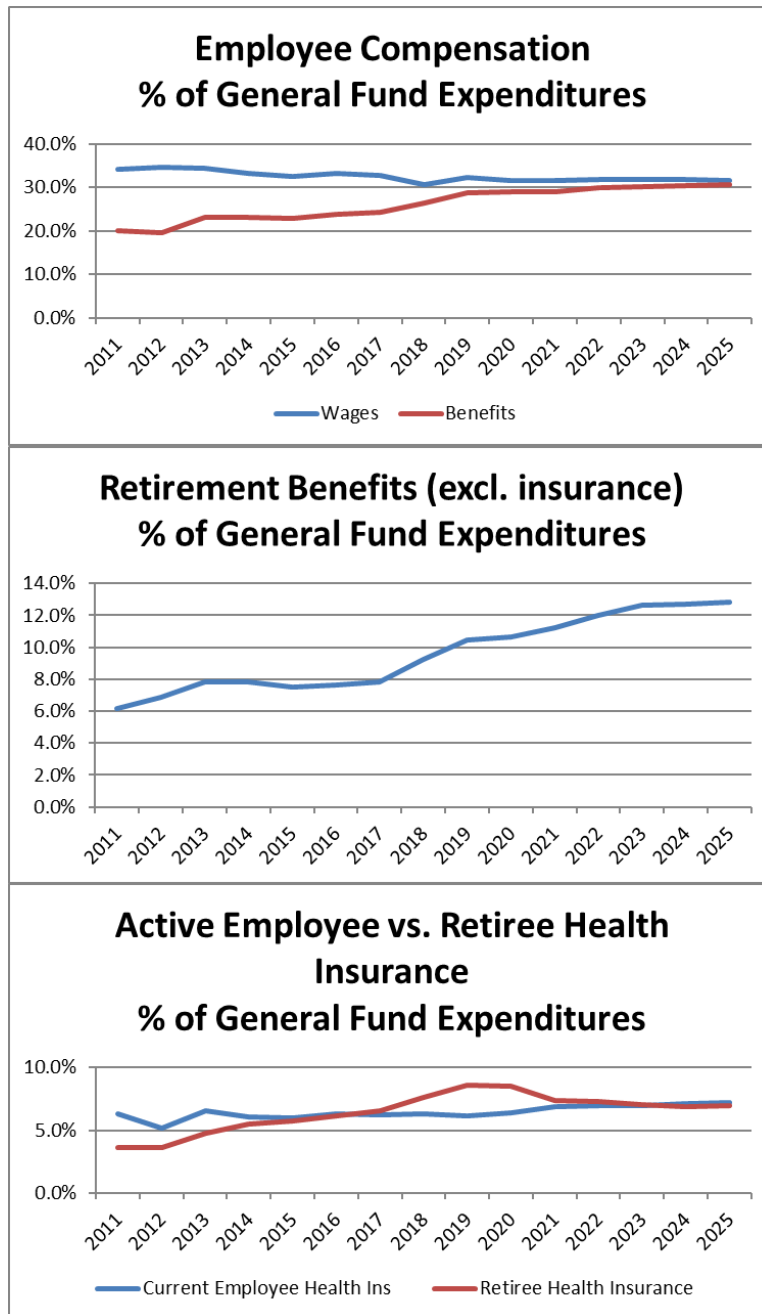
- Animal Shelter: estimated General Fund collection of Dog License fees and charges which are transferred to Animal Control minus the Treasurer's cost of billing & collection
- Law Enforcement: contribution follows policy established by the Board
- Friend of the Court: County contribution established by State regulations
- Health Department: contributions have been held constant at current budget levels
- Prosecutor Special Projects: General Fund is assumed to mostly fund any shortfall
- Child Care: County contribution established by State guidelines
- Public Improvement: funded only if GF has a surplus in a given year

In addition to the worksheets used to estimate future financials, the model includes summary worksheets that present the thousands of line items in more summary form, including charts. Charts include revenues, expenditures and fund balances for each fund in the model. These charts will be presented in the discussion below.

GENERAL OUTLOOK

Saginaw County's General Fund revenues are anticipated to increase only modestly over the forecast period. Based on current projections (1.5% property tax growth and most other revenues unchanged), the County could see General Fund revenues increase only 1.0% per year through 2025. This is the same average annual change in revenues from 2013-2020.

General Fund expenditures, on the other hand, are estimated to increase an average of 2.1% per year. As seen in the charts below, the largest expenditures impacting the General Fund are employee compensation (wages and benefits are each close to 30% of expenditures). Active and retiree healthcare costs each account for about 7% of GF expenditures, while defined benefit and defined contribution retirement costs continue to increase to over 12% of expenditures.



For the other funds included in the model, revenue constraints and rising costs are expected to require continued contributions from the General Fund to pay for operations. As seen in Table 2, the General Fund is expected to contribute close to \$8 million each year to other funds.

Table 2

General Fund Contributions Included in the Baseline Financial Model							
	Actual	Preliminary	Budget	Estimate	Estimate	Estimate	Estimate
ACCOUNT NAME	2019	2020	2021	2022	2023	2024	2025
CONTR-ANIMAL SHELTER	41,449	23,784	55,000	80,000	80,000	80,000	80,000
CONTR-LAW ENFORCEMENT	419,814	431,275	440,375	432,329	438,814	445,397	452,078
CONTR-FOC-ACT 294	1,066,682	1,225,351	1,179,505	1,372,701	1,420,677	1,450,857	1,488,287
CONTR-CHILD CARE-PROBATE	1,749,177	2,295,610	2,361,433	2,504,939	2,590,365	2,644,569	2,711,338
CONTR-CHILD CARE-WELFARE	449,410	449,410	330,060	431,936	431,967	431,998	432,030
CONTR-HEALTH DEPARTMENT	1,716,297	2,136,120	2,411,636	1,519,046	1,519,046	1,519,046	1,519,046
CONTR-LAW LIBRARY	48,351	47,992	51,000	50,052	50,052	50,052	50,052
CONTR-MSU EXT SPECIAL PROJECT	200,000	186,448	90,000	-	-	-	-
CONTR-EMERGENCY SERVICES	101,713	101,713	101,713	160,429	167,520	171,580	176,489
CONTR-PUBLIC IMPROVEMENT	186,748	-	-	-	-	-	-
CONTR-SOCIAL SERVICES	11,678	15,826	17,100	17,100	17,100	17,100	17,100
CONTR-SOLDIERS RELIEF	6,382	6,575	8,000	15,000	15,000	15,000	15,000
CONTR.-POSTEMPLOYMENT HEALTH	186,748	-	-	-	-	-	-
CONTR-PROSECUTOR SPECIAL PROJ	219,975	-	52,006	41,828	41,895	41,964	43,420
CONTRIBUTION-GIS AUTHORITY	114,287	114,330	125,000	103,109	103,625	104,143	104,664
MENTAL HEALTH AUTHORITY	1,050,303	1,050,303	778,961	778,961	778,961	778,961	778,961
SAGINAW FUTURE-JOBS	200,000	200,000	50,000	200,000	200,000	200,000	200,000
	7,769,014	8,284,737	8,051,789	7,707,431	7,855,023	7,950,666	8,068,465

BASE MODEL

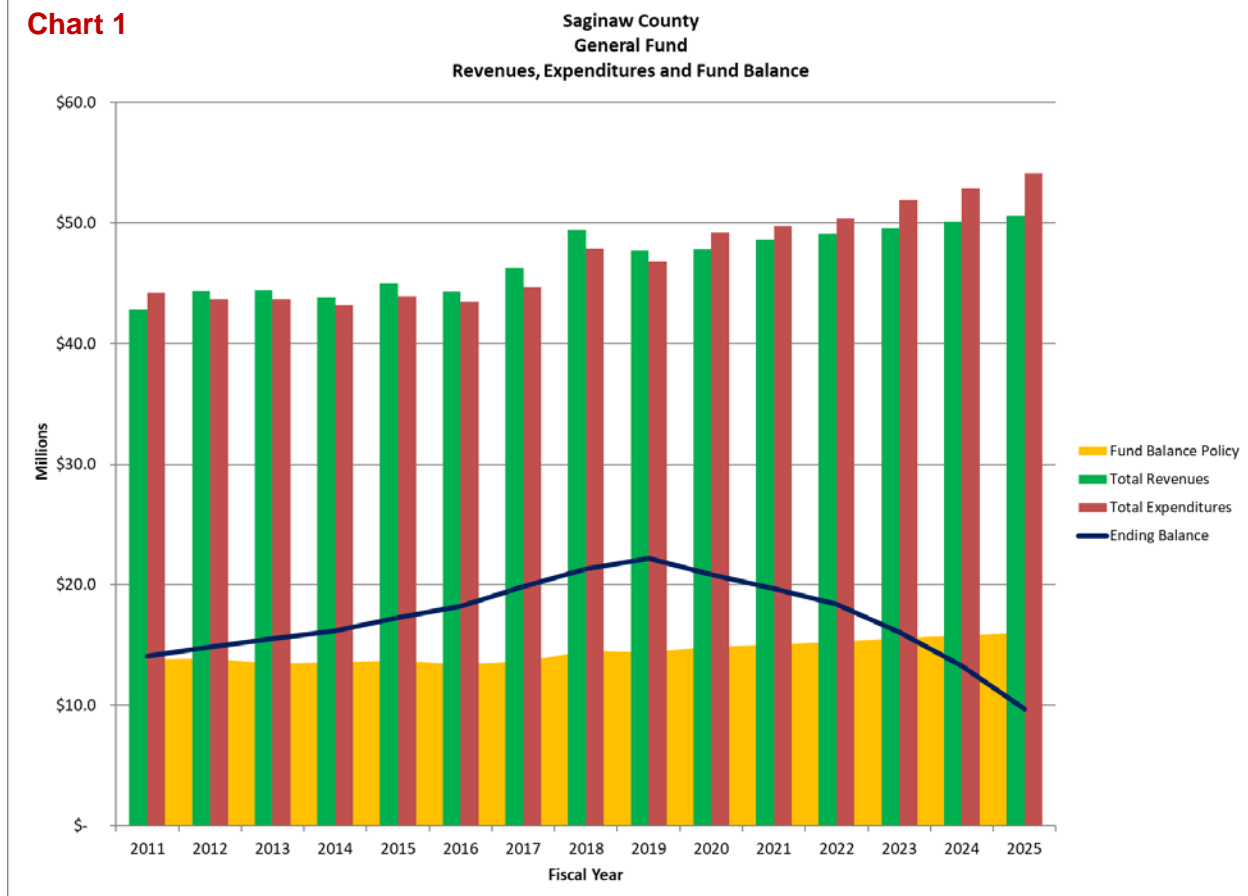
Our initial estimates of future revenues and expenditures assumed “status quo” operations, meaning no change in staffing, service levels or employee benefit offerings. Also, these estimates assume no change to current taxes levied by the County. Continuing operations as they currently are allows us to create the baseline model for each fund.

The following chart summarizes the baseline outlook for the General Fund.

The outlook illustrated in Chart 1 suggests the General Fund could be facing a structural deficit, as expenditures are forecasted to exceed revenues in each year.

Primary factors influencing the imbalance in the General Fund include contribution requirements to other funds, healthcare and retiree health insurance cost increases, and only modest increases in revenues in future years.

The baseline outlook for other funds in the model is included in Appendix A at the end of this report. Based on current estimates, all funds except Friend of the Court are expected to balance or realize marginal gains each year through 2025.

Chart 1

TAX BASE

An important consideration in municipal finances in Michigan is the tax base of the local government. For Saginaw County, the tax base in recent years has grown faster than expected, and as of 2020 taxable value has fully recovered from the losses of the Great Recession. While this is good news, it also demonstrates that since 2009 the County has been operating with substantially restricted revenues. Over the 10 years of taxable value less than its pre-recession high, Saginaw County collected \$16 million less in general operating revenues than it would have if the taxable value had remained unchanged over 10 years.

The history of Saginaw County's SEV and taxable value since passage of Proposal A are summarized in Chart 2. As illustrated, the growth rate in TV from 1994 to 2008 averaged 4.24% per year. Since 2016, the growth rate has been only 2.5% per year. Between 2009 and 2016, the County saw TV decline an average of 1.35% each year.

Based on recent trends, we evaluated the impact of changing the assumed future growth rate of tax revenues from 1.5% per year to 2.5% per year. Chart 3, below, illustrates how this higher growth rate might impact the GF forecast. The higher growth rate would improve the forecast, but total revenues would likely still fall short of annual increases in expenditures.

Chart 2

Saginaw County
State Equalized Value and Taxable Value History

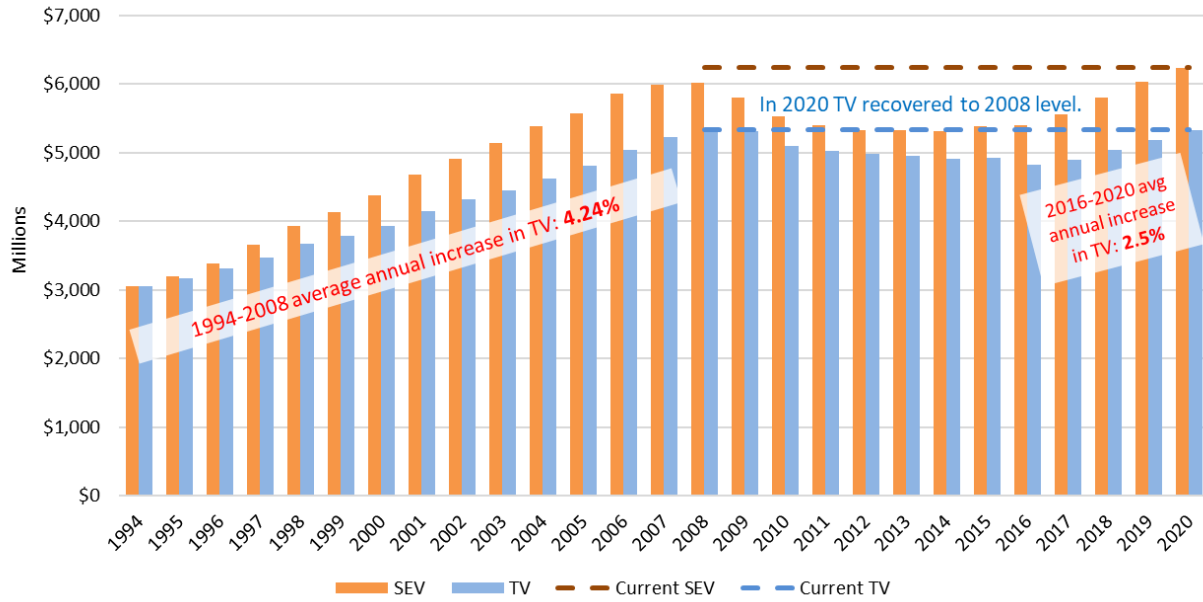
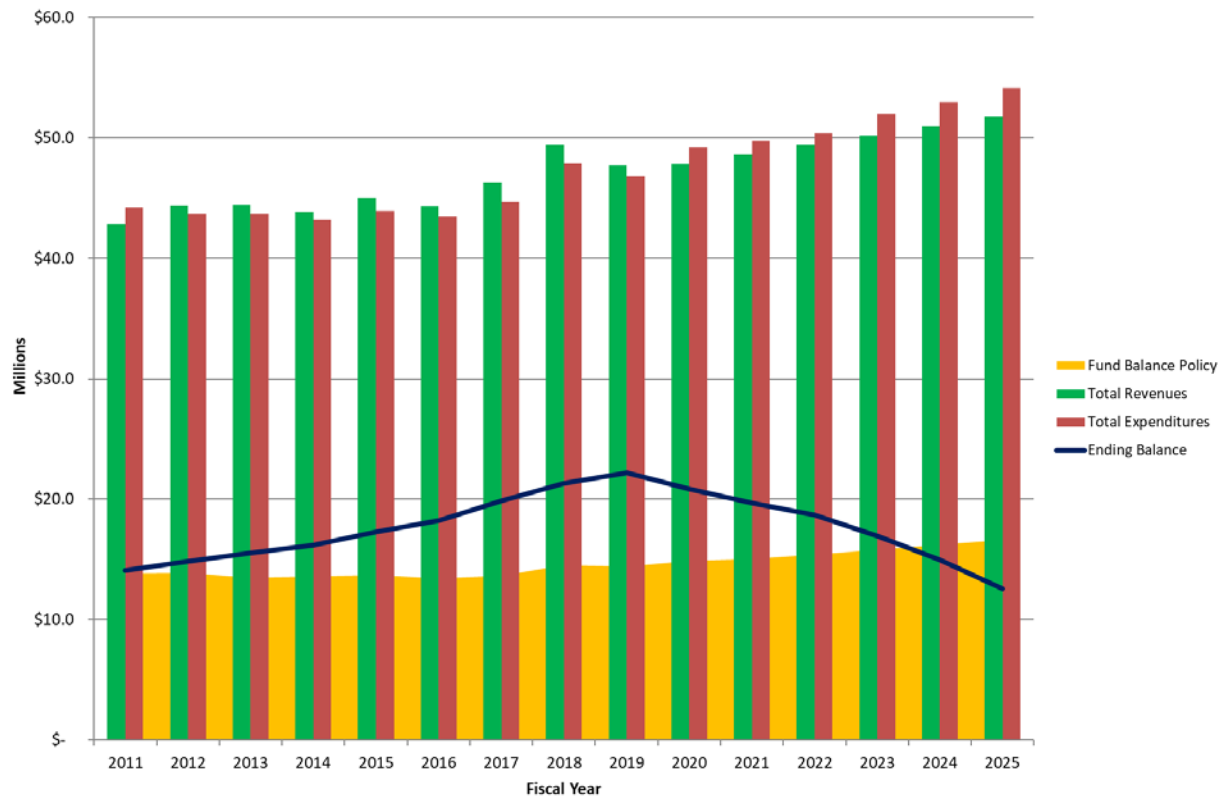


Chart 3

Saginaw County
General Fund
Revenues, Expenditures and Fund Balance



VARIANCE ANALYSIS

When preparing budgets and financial forecasts, it is important to understand how initial revenue and expenditure estimates compare to actual numbers at year-end. By analyzing trends budget managers can improve future year estimates and reduce the potential for overstating or understating financial resources available.

Appendix B of this report includes a five-year analysis of General Fund original budgets to actual revenues and expenditures for fiscal years ending 2016-2020. The summary analysis of all five years shown on page B-6 highlights the fact that wages, benefits, and operating supplies and materials are generally budgeted higher than actual outlays. Similarly, property taxes, federal sources, charges for services and contributions to the GF have been budgeted below actual revenues. The degree to which actual revenues and expenditures vary from budget are shown in pages B-1 through B-5.

On pages B-7 and B-8 actual revenues and expenditures for each of the past five years are summarized. On the expenditure chart, Benefits and Contributions stand out as the fastest-growing outlays. On the revenue chart, Property Taxes appear to be the only source that has seen noticeable growth over the past five years. These historical trends inform the assumptions used in the financial forecast.

Page B-22 summarizes actual expenditures by GF department each year, from 2016-2020. The departments with the most noticeable growth include Circuit Court, District Court, Family Division, County Clerk, Prosecuting Attorney and Contributions to Other Funds. Despite these increases in actual expenditures, all departments except Contributions came in under budget when five years of data are aggregated (see page B-20).

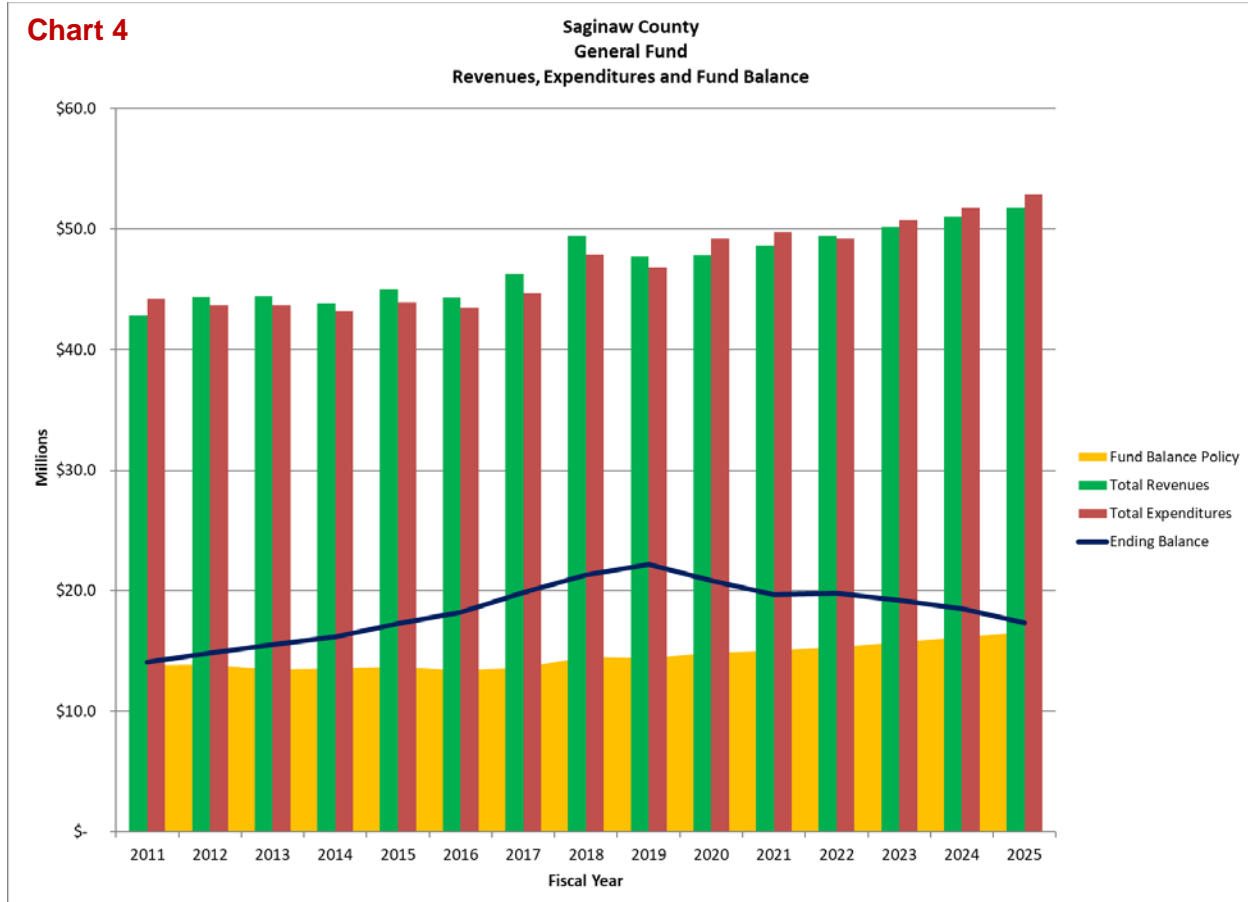
Departmental revenues, as summarized on page B-19, have generally been overestimated in the budget. The exceptions to this trend include County Treasurer (where property tax revenues are recorded), Register of Deeds, Sheriff's Office and Controller. District Court and Corrections Reimbursement Program are the two departments with the greatest dollar amount of negative revenue variance.

Chart 3, above, illustrates the GF forecast if property taxes are assumed to increase at 2.5% per year. Chart 4, below, further adjusts assumptions to test the impact of aligning key expenditure assumptions with the trends identified in the variance analysis. Specifically, in FY 2022

- Wages are adjusted downward 4%
- Benefits are reduced by 4.5%
- Operating supplies & materials are assumed to be 10% less
- Other services & charges are shown to be 3% higher
- Contributions to other funds are assumed to be 11% higher

When future revenues and expenditures are adjusted to reflect historical variances between budget and actual, the forecast improves substantially. In this case, the ending fund balance for FY 2025 is forecasted to be \$17.3 million, compared to the baseline forecast of only \$9.7 million.

Chart 4



SUMMARY

Saginaw County continues to evaluate the long-term outlook of its General Fund and other funds using the multi-year financial model. Current estimates derived from the model suggest the General Fund could see a growing deficit over the next four years, resulting in a reduction in reserves to well below the Board's minimum fund balance policy.

Baseline assumptions project annual deficits through FY 2025, totaling \$11.1M between 2021-2025. Using assumptions more consistent with recent actual experience, the County's General Fund is forecasted to lose \$3.4M over the same five-year period.

The outlook for the General Fund reflects years of cost cutting, over 10 years of taxable values less than the pre-recession value in 2009, and numerous efforts to improve operational efficiencies. The outlook presented in this report does not include any significant allocation for public improvement projects from the General Fund. The County's Public Improvement Fund is the primary source of funding for capital investments. Debt financing of capital projects has also been effective, especially when the annual debt service can be reimbursed in whole or in part through grant funding. The County is encouraged to continue investing in capital maintenance and replacement to ensure operations run smoothly and risks associated with equipment and infrastructure failures can be avoided.

Through a detailed variance analysis, we have determined the County overestimates budgeted wages by about 4%, compared with actual expenditures. Furthermore, benefits and supplies & materials are also typically over-budgeted. In contrast, contributions, capital and other services & charges have been under-budgeted over the past five years. In aggregate, GF expenditures have been budgeted only 0.4% (about \$200,000/year) higher than actual outlays.

Between 2016-2020, GF revenues have been budgeted 2.1% less than actual receipts. This equates to about \$976,000 per year.

Based on the 5-year variance analysis, the County could improve its budgeting by being slightly less conservative in its annual estimates. Controlling Contributions to Other Funds could improve actual performance. If Contributions had remained at budgeted levels, the GF would have saved \$3.9M over the past five years. On the revenue side, if Court Costs and State Grants had come in at budgeted levels, the GF could have seen an increase of over \$3.1M over the past five years.

The outlook of funds presented in this report assumes funding retiree healthcare benefits at the current level. In recent years, OPEB funding has exceeded the actuarial required contribution level, which reflects positively on the County's financial management. It is possible additional expenditures will be required in future years, which will result in a greater imbalance in each County fund that has employee benefit costs.

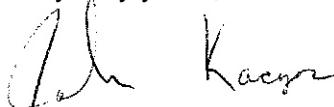
Funds receiving GF subsidies have largely stabilized, due primarily to dedicated revenues to fund Animal Control, Law Enforcement and the Health Department funds. Maintaining these dedicated revenues will be critical to successfully managing the General Fund for the foreseeable future.

Through continued prudent management of finances, attention to efficient service delivery, and continuous evaluation of employee benefits and wages, Saginaw County can expect to improve its financial outlook. Over the past decade, County elected officials and administrators have made many thoughtful and difficult decisions, and financial management policies have greatly improved the sustainability of County operations.

The financial model continues to help aid in understanding the complex financial issues faced by the County. We hope this year's updated and analysis of key issues will help guide the Board in making the necessary decisions to keep Saginaw County on a path to long-term financial stability.

We appreciate this opportunity to work with the County on updating the financial model and evaluating options for improving its finances. We hope our analysis will help the County with difficult budget deliberations in the coming years.

Very truly yours,



John Kaczor
Principal

APPENDIX A

BASELINE OUTLOOK FOR OTHER FUNDS IN FINANCIAL MODEL

Chart A-1

**Saginaw County
Law Enforcement Fund (207)
Revenues, Expenditures and Fund Balance**

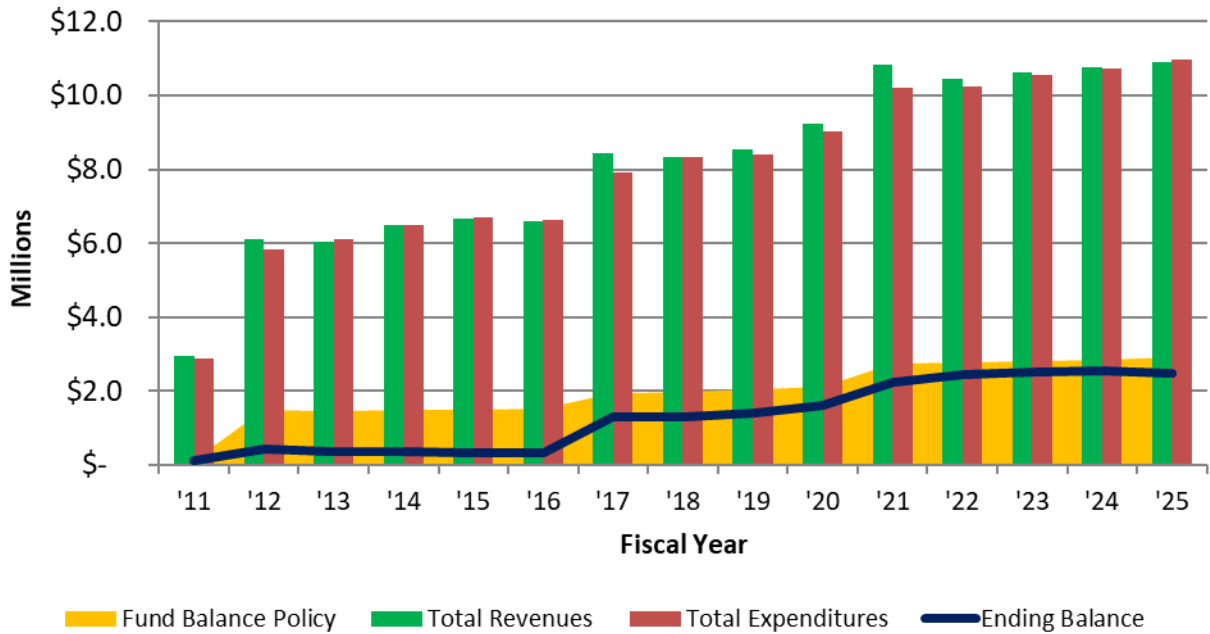


Chart A-2

**Saginaw County
Friend of Court Fund (215)
Revenues, Expenditures and Fund Balance**

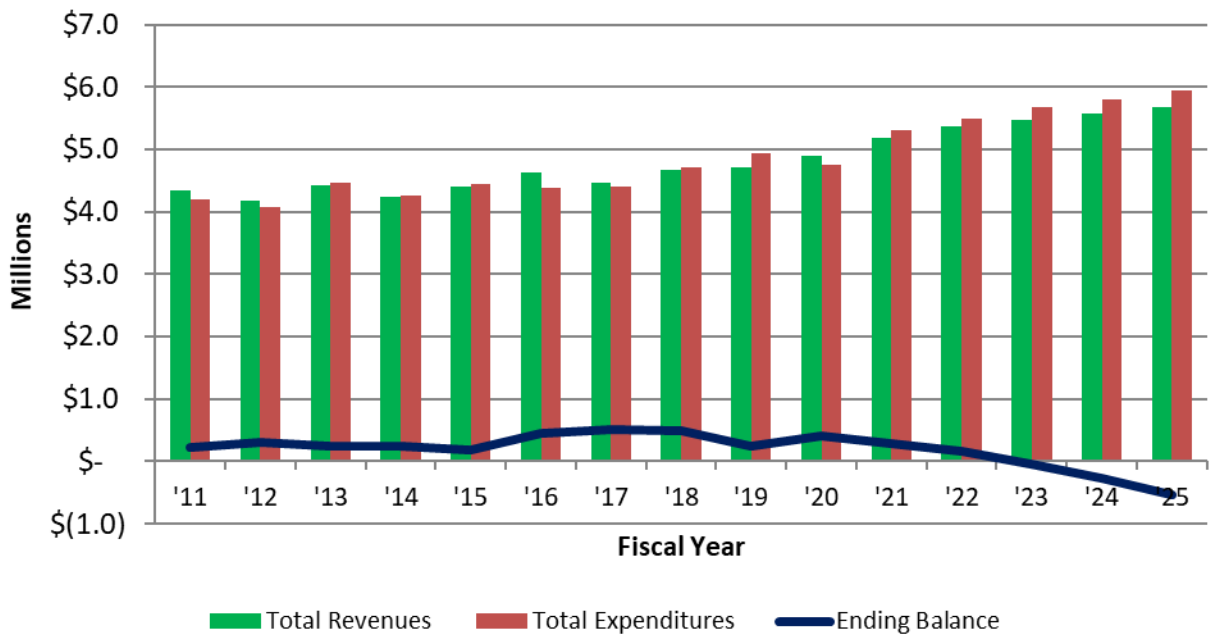


Chart A-3

**Saginaw County
Health Department Fund (221)
Revenues, Expenditures and Fund Balance**

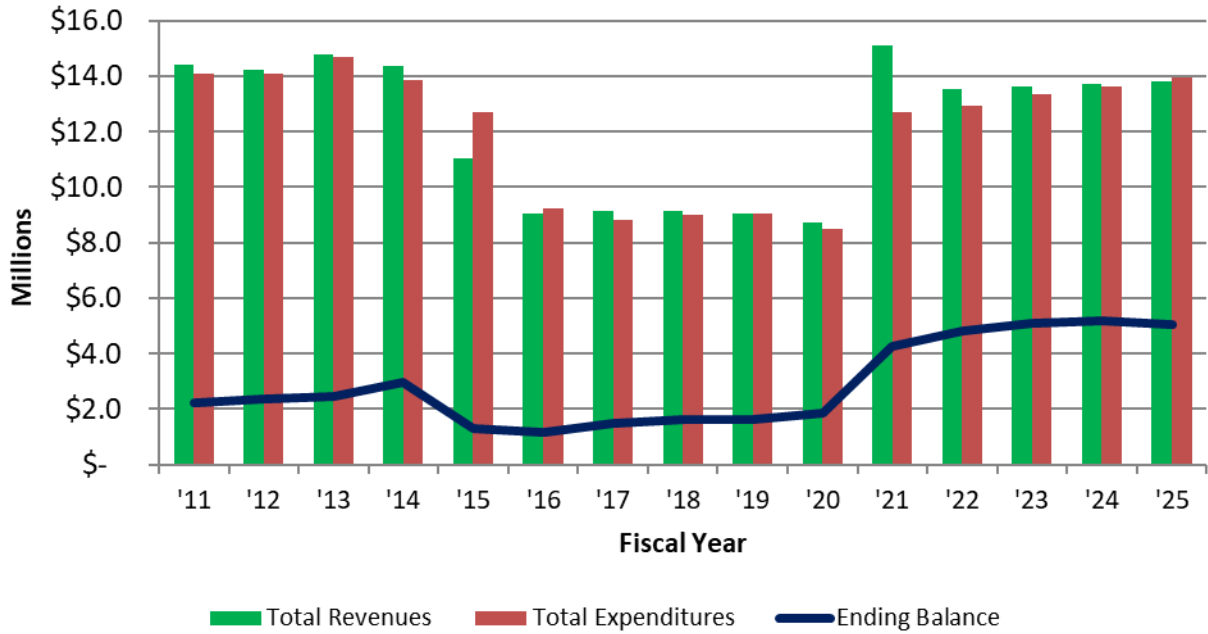


Chart A-4

**Saginaw County
Animal Control Fund (250)
Revenues, Expenditures and Fund Balance**

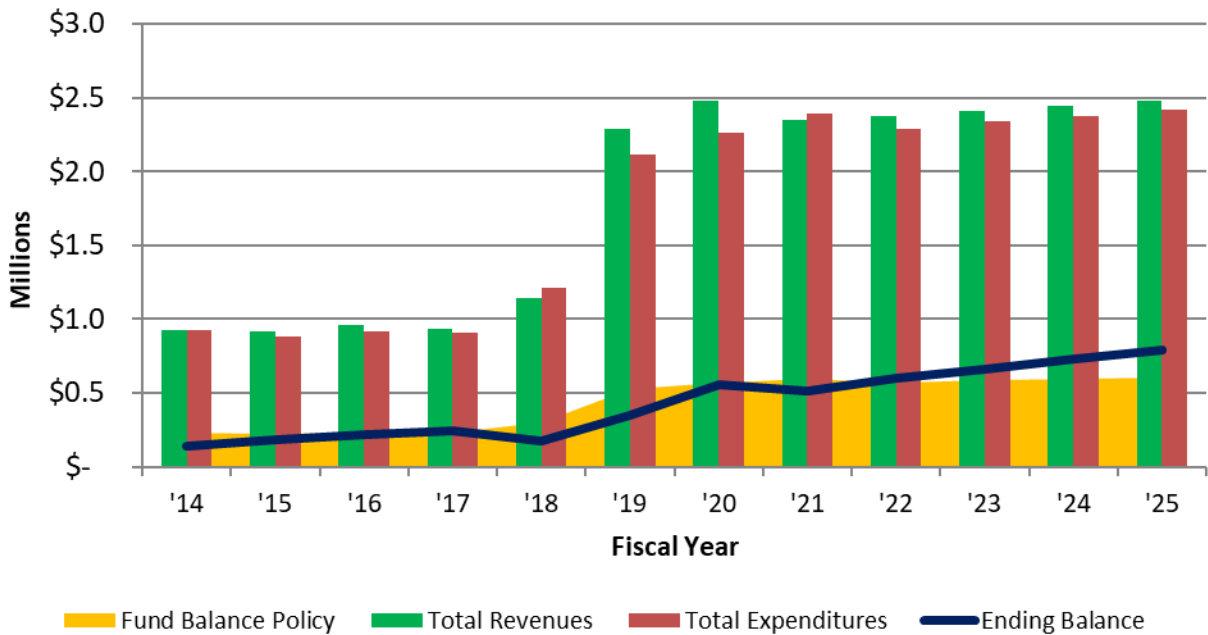


Chart A-5

**Saginaw County
Special Projects -Emergency Services (278-42700)
Revenues, Expenditures and Fund Balance**

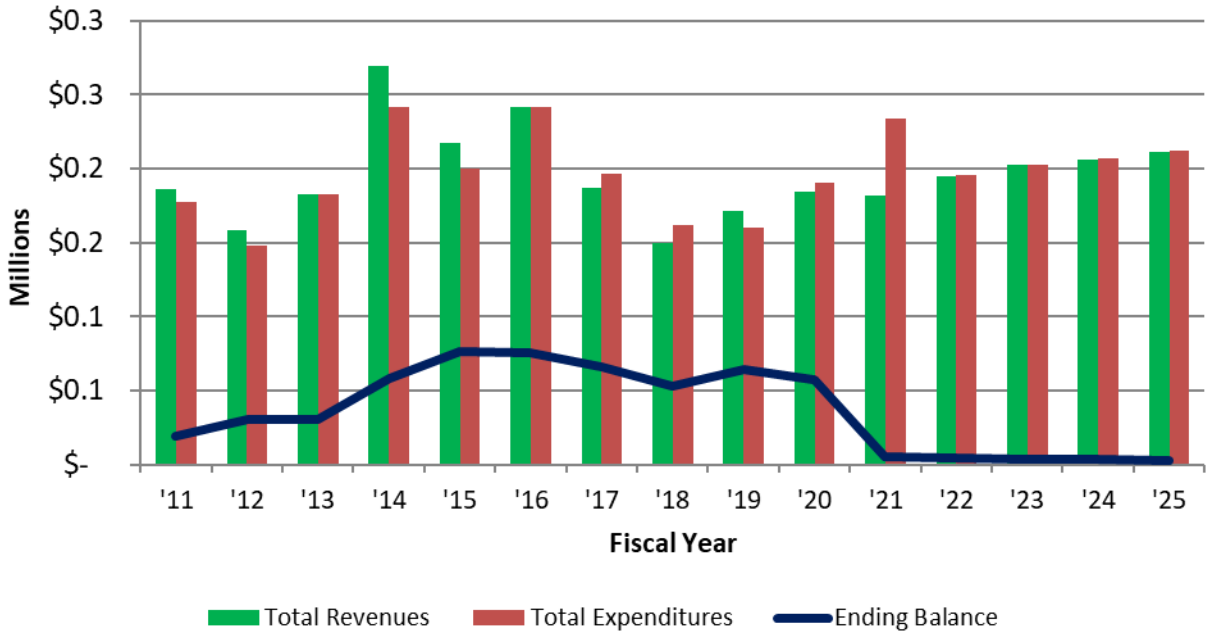


Chart A-6

**Saginaw County
Prosecutor Special Projects Fund (282)
Revenues, Expenditures and Fund Balance**

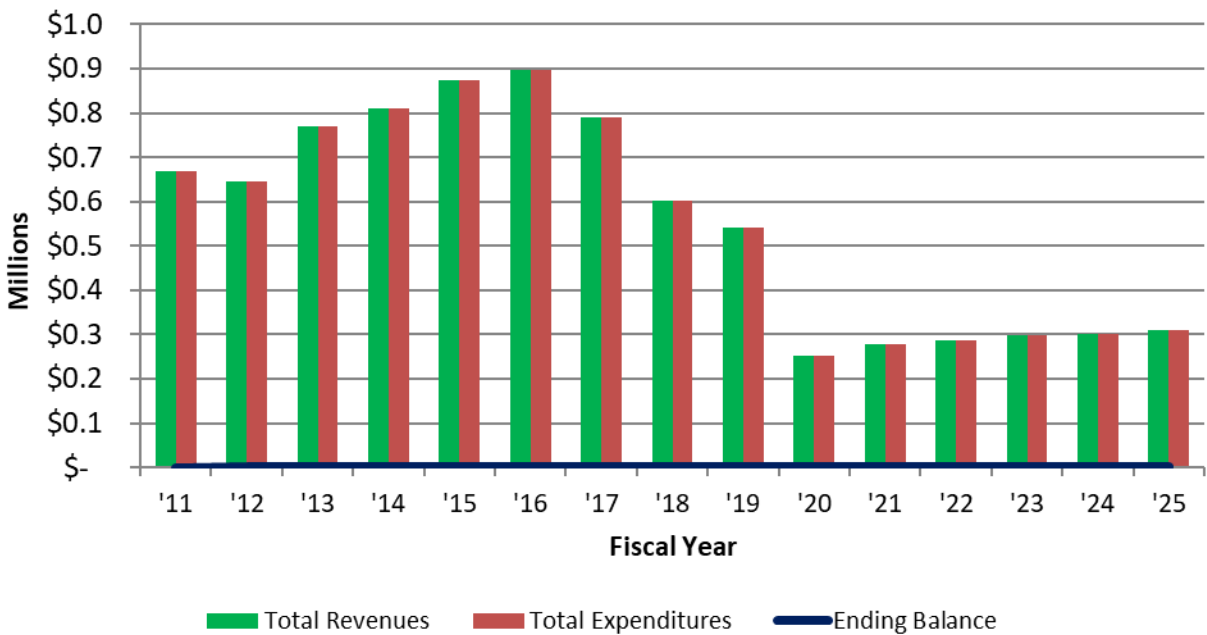
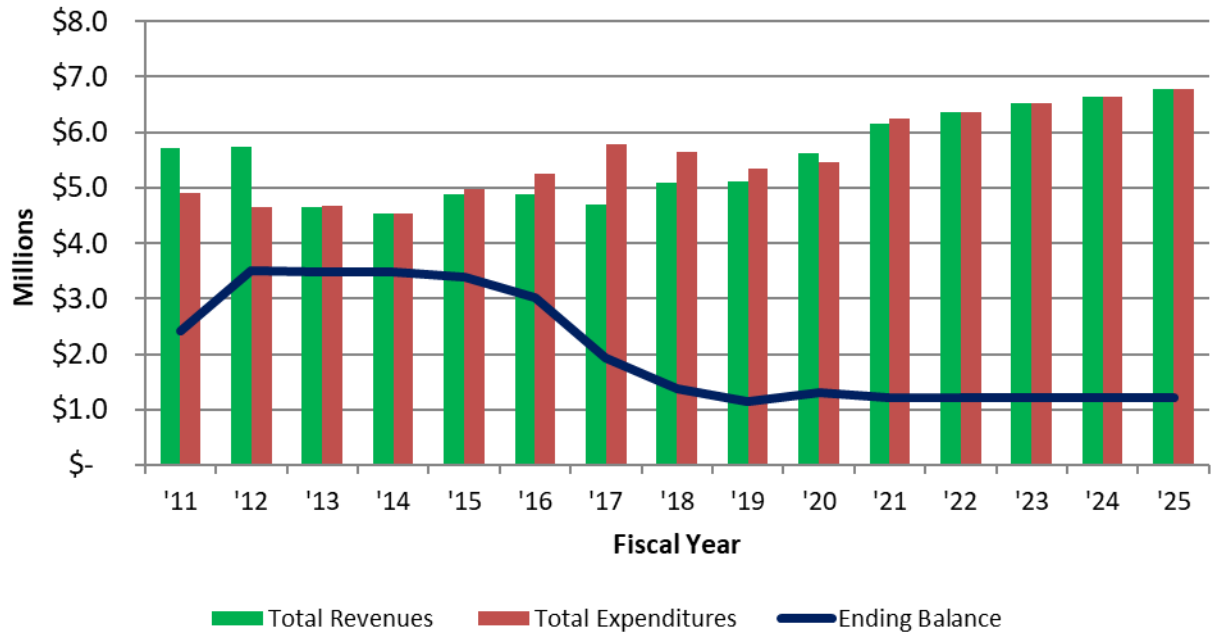


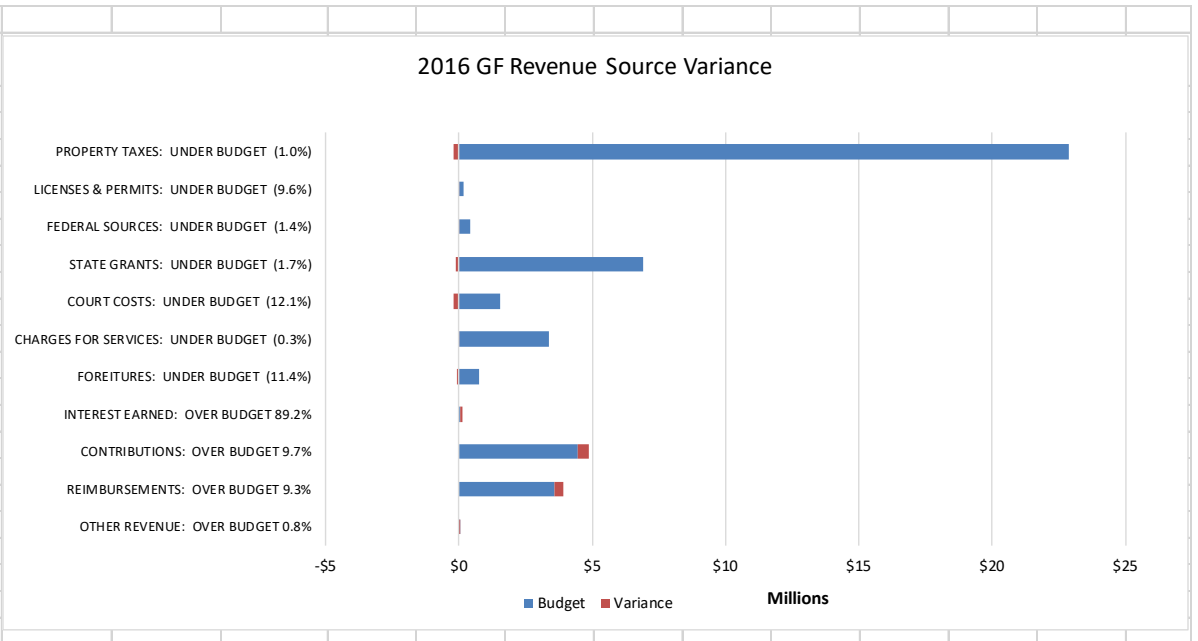
Chart A-7

**Saginaw County
Child Care Fund (292)
Revenues, Expenditures and Fund Balance**

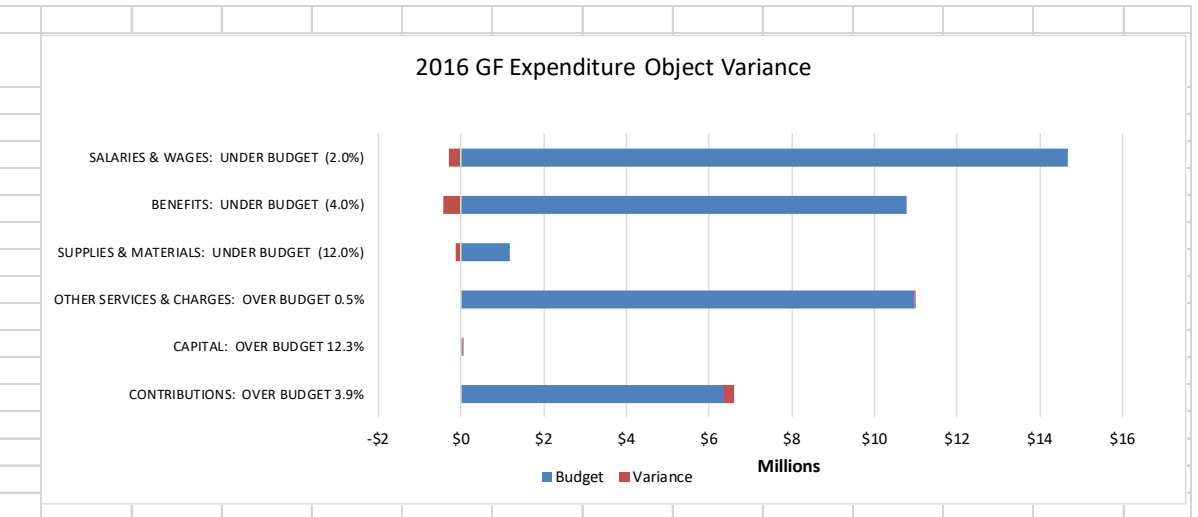


APPENDIX B
GENERAL FUND VARIANCE ANALYSIS 2016-2020

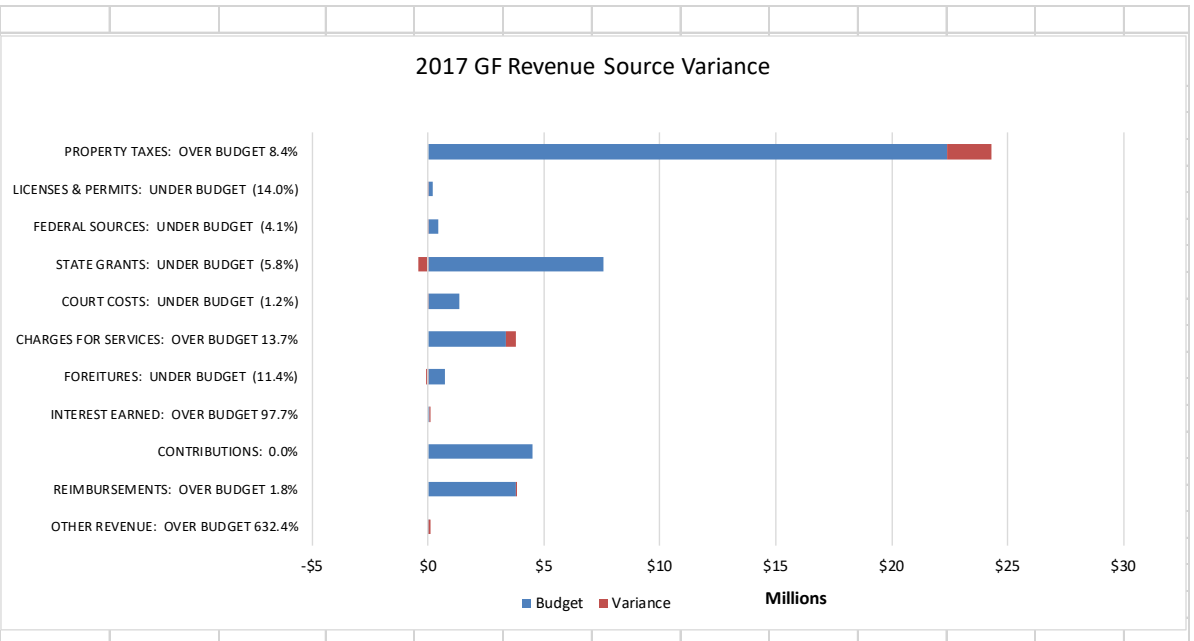
	2016			
Source	Budget	Actual	\$ Variance	% Variance
PROPERTY TAXES	22,878,664	22,657,678	(220,986)	-1.0%
LICENSES & PERMITS	189,500	171,371	(18,129)	-9.6%
FEDERAL SOURCES	421,397	415,454	(5,943)	-1.4%
STATE GRANTS	6,906,814	6,791,894	(114,920)	-1.7%
COURT COSTS	1,532,500	1,346,597	(185,903)	-12.1%
CHARGES FOR SERVICES	3,373,180	3,362,717	(10,463)	-0.3%
FOREITURES	771,400	683,350	(88,050)	-11.4%
INTEREST EARNED	60,050	113,592	53,542	89.2%
CONTRIBUTIONS	4,441,007	4,869,831	428,824	9.7%
REIMBURSEMENTS	3,575,914	3,909,306	333,392	9.3%
OTHER REVENUE	11,501	11,589	88	0.8%
TOTAL	44,161,927	44,333,379	171,452	0.4%



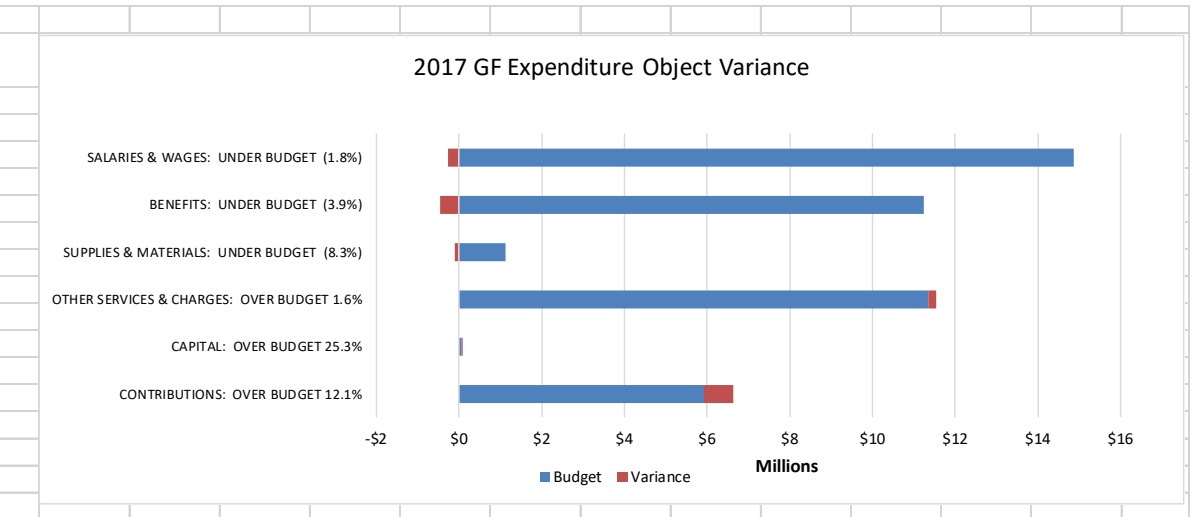
	2016			
Object	Budget	Actual	\$ Variance	% Var
SALARIES & WAGES	14,683,738	14,389,709	(294,029)	-2.0%
BENEFITS	10,771,713	10,340,081	(431,632)	-4.0%
SUPPLIES & MATERIALS	1,168,281	1,027,759	(140,522)	-12.0%
OTHER SERVICES & CHARGES	10,952,240	11,002,775	50,535	0.5%
CAPITAL	47,321	53,156	5,835	12.3%
CONTRIBUTIONS	6,359,059	6,605,830	246,771	3.9%
TOTAL	43,982,352	43,419,309	(563,043)	-1.3%

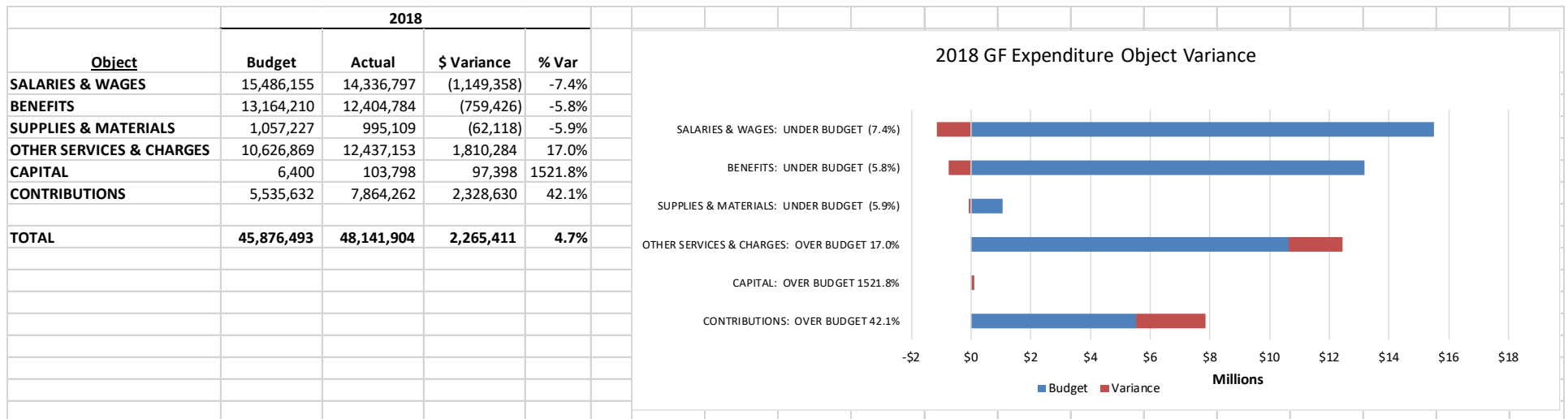
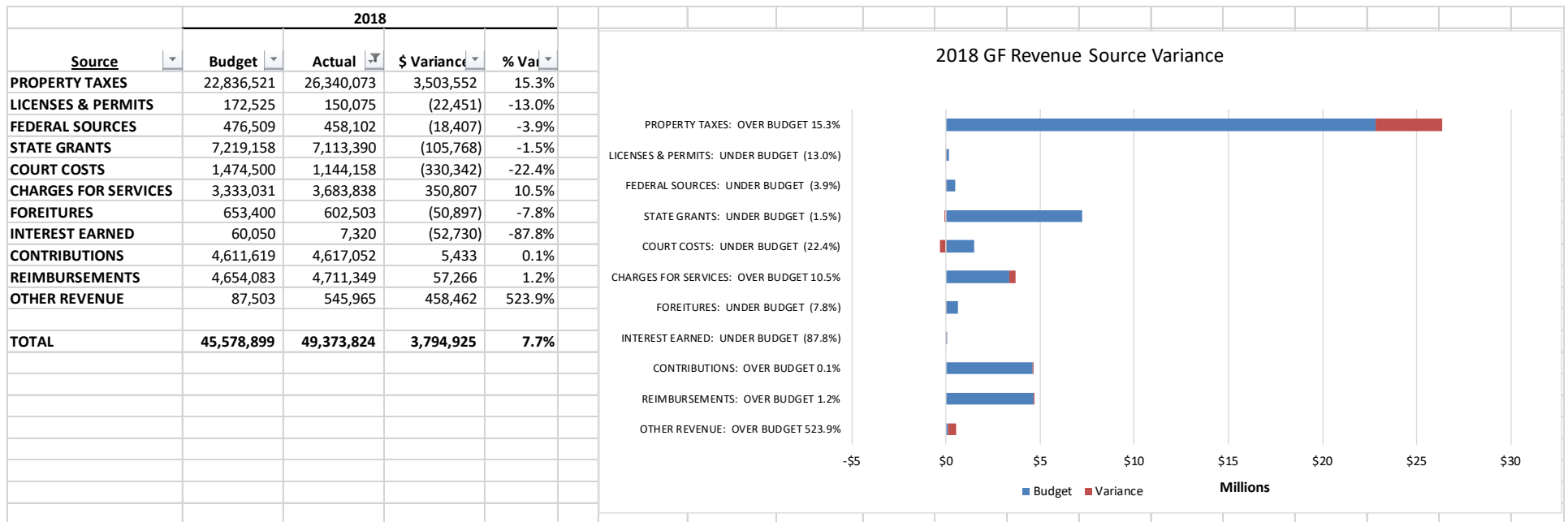


	2017			
Source	Budget	Actual	\$ Variance	% Variance
PROPERTY TAXES	22,392,276	24,276,499	1,884,223	8.4%
LICENSES & PERMITS	178,525	153,616	(24,909)	-14.0%
FEDERAL SOURCES	459,027	440,368	(18,659)	-4.1%
STATE GRANTS	7,562,581	7,126,856	(435,725)	-5.8%
COURT COSTS	1,361,606	1,344,784	(16,822)	-1.2%
CHARGES FOR SERVICES	3,336,860	3,793,191	456,331	13.7%
FOREITURES	715,400	633,936	(81,464)	-11.4%
INTEREST EARNED	60,050	118,734	58,684	97.7%
CONTRIBUTIONS	4,479,862	4,479,862	-	0.0%
REIMBURSEMENTS	3,784,846	3,853,411	68,565	1.8%
OTHER REVENUE	11,501	84,228	72,727	632.4%
TOTAL	44,342,534	46,305,486	1,962,952	4.2%

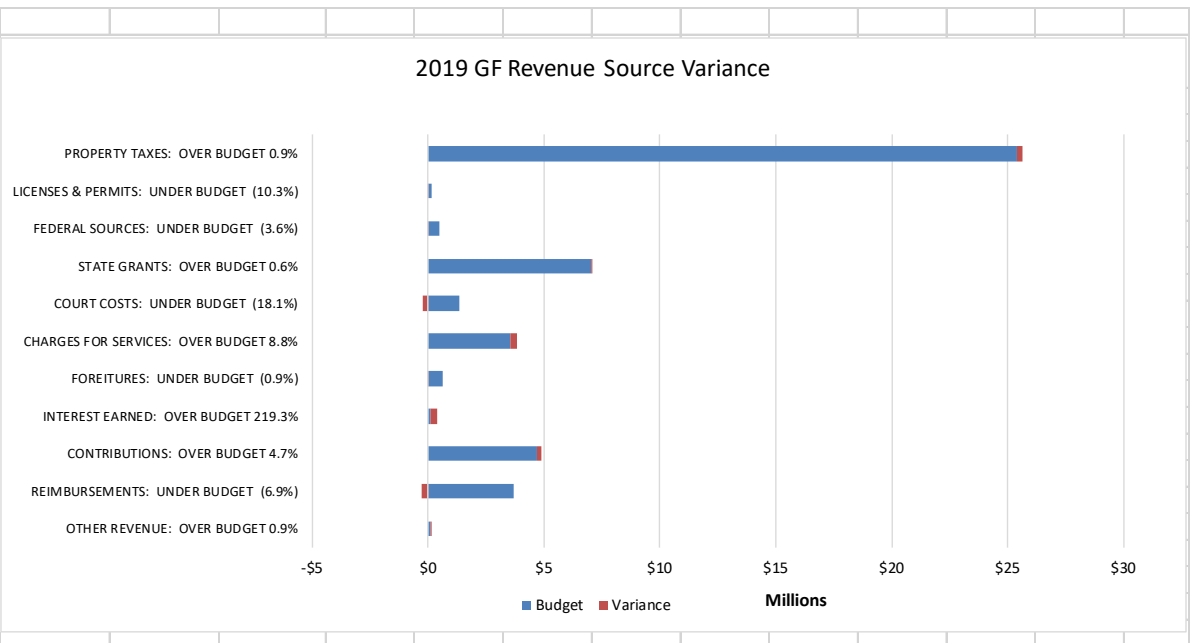


	2017			
Object	Budget	Actual	\$ Variance	% Var
SALARIES & WAGES	14,868,296	14,594,029	(274,267)	-1.8%
BENEFITS	11,234,619	10,791,435	(443,184)	-3.9%
SUPPLIES & MATERIALS	1,137,855	1,043,305	(94,550)	-8.3%
OTHER SERVICES & CHARGES	11,353,103	11,531,120	178,017	1.6%
CAPITAL	73,473	92,032	18,559	25.3%
CONTRIBUTIONS	5,920,579	6,639,737	719,158	12.1%
TOTAL	44,587,925	44,691,657	103,732	0.2%

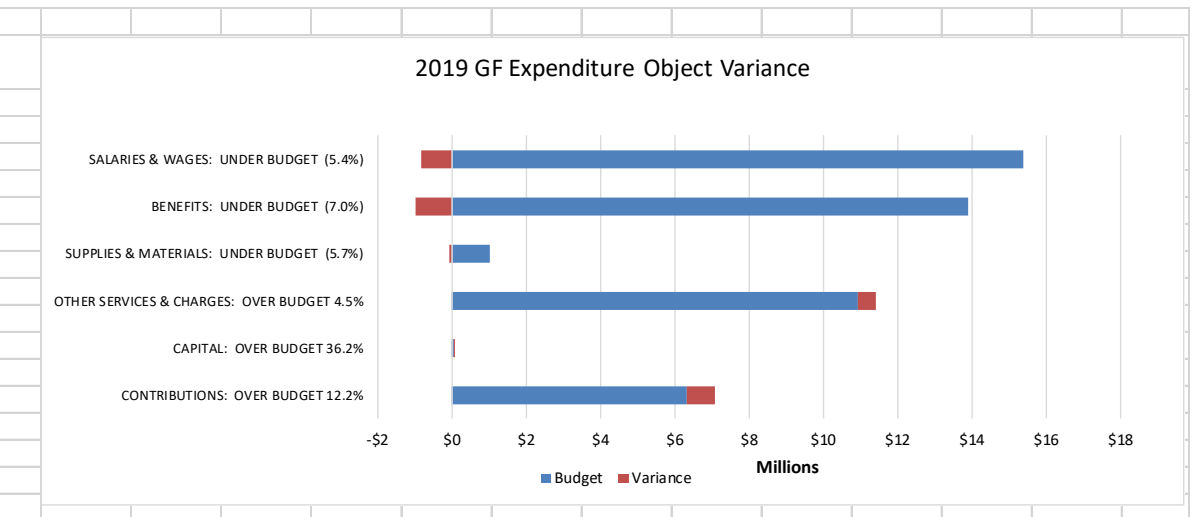


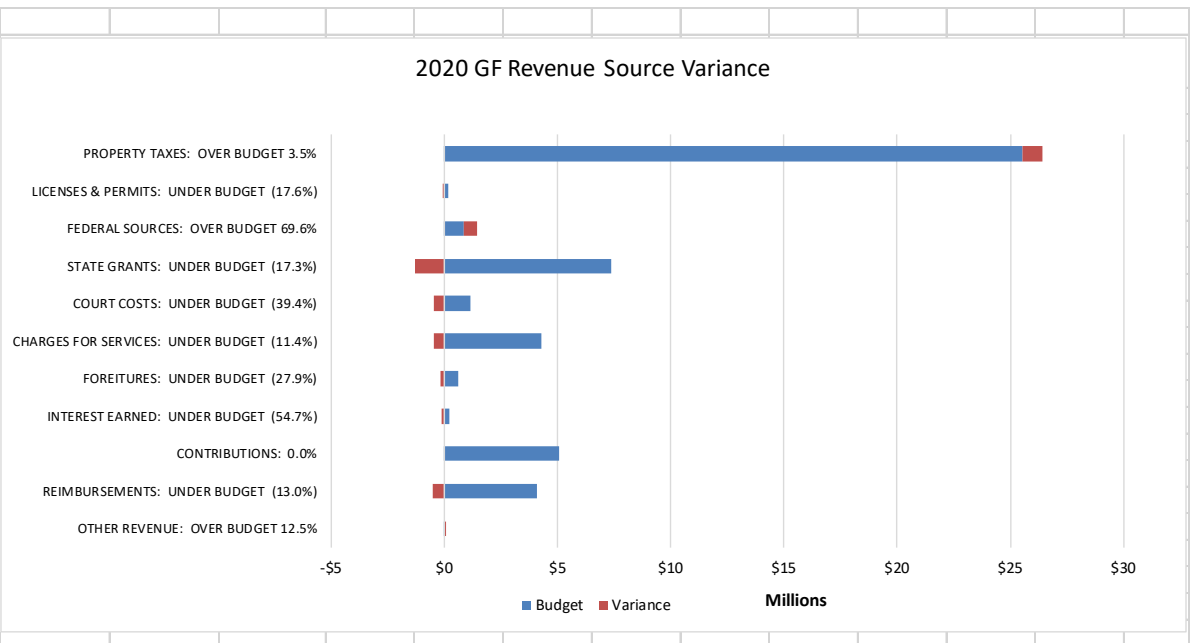
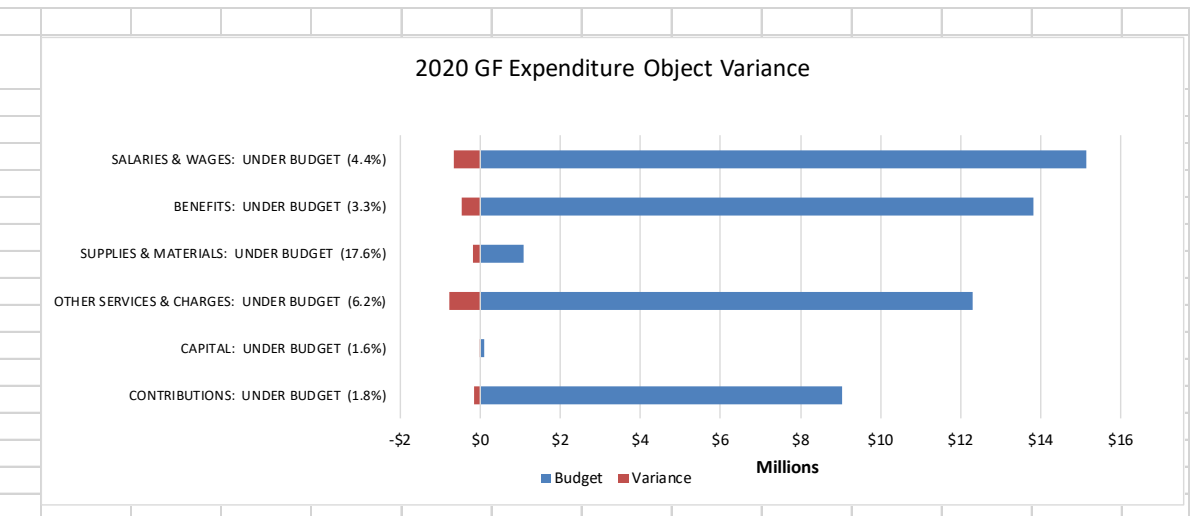


	2019			
Source	Budget	Actual	\$ Variance	% Variance
PROPERTY TAXES	25,406,808	25,623,370	216,562	0.9%
LICENSES & PERMITS	172,700	154,882	(17,819)	-10.3%
FEDERAL SOURCES	489,184	471,445	(17,739)	-3.6%
STATE GRANTS	7,038,004	7,081,455	43,451	0.6%
COURT COSTS	1,340,100	1,097,389	(242,711)	-18.1%
CHARGES FOR SERVICES	3,524,810	3,834,755	309,945	8.8%
FOREITURES	634,800	629,251	(5,549)	-0.9%
INTEREST EARNED	120,050	383,365	263,315	219.3%
CONTRIBUTIONS	4,686,447	4,908,627	222,180	4.7%
REIMBURSEMENTS	3,699,891	3,444,486	(255,405)	-6.9%
OTHER REVENUE	87,503	88,291	788	0.9%
TOTAL	47,200,297	47,717,317	517,020	1.1%

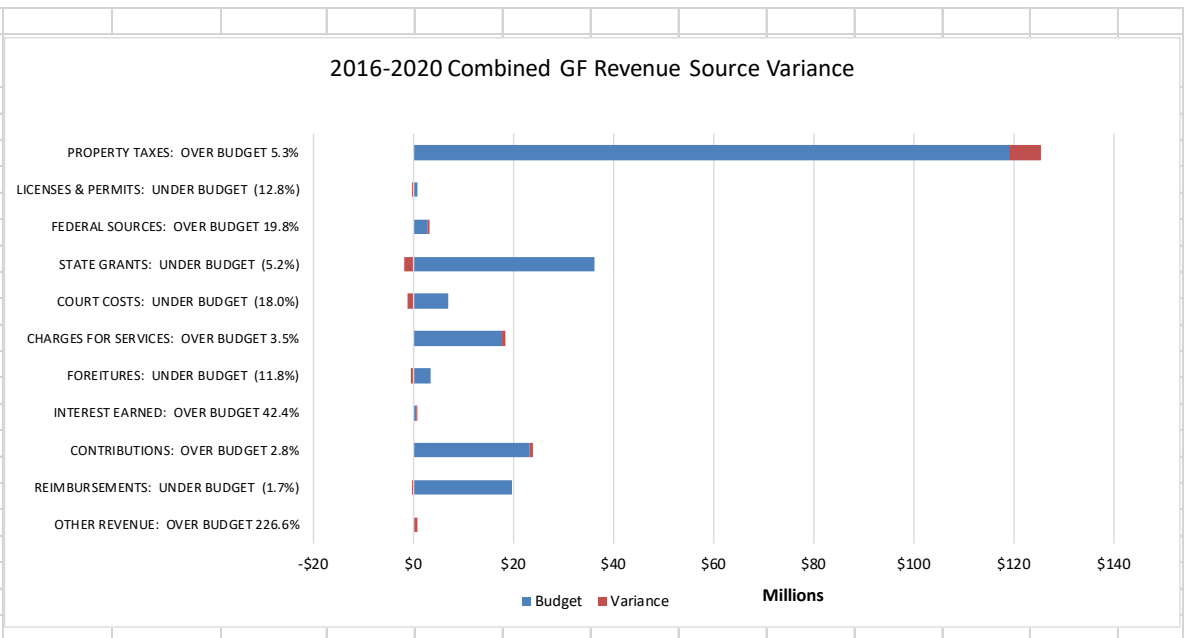


	2019			
Object	Budget	Actual	\$ Variance	% Var
SALARIES & WAGES	15,360,457	14,523,319	(837,138)	-5.4%
BENEFITS	13,900,469	12,926,890	(973,579)	-7.0%
SUPPLIES & MATERIALS	1,016,499	958,843	(57,656)	-5.7%
OTHER SERVICES & CHARGES	10,930,130	11,417,500	487,370	4.5%
CAPITAL	44,145	60,142	15,997	36.2%
CONTRIBUTIONS	6,316,826	7,089,025	772,199	12.2%
TOTAL	47,568,526	46,975,718	(592,808)	-1.3%

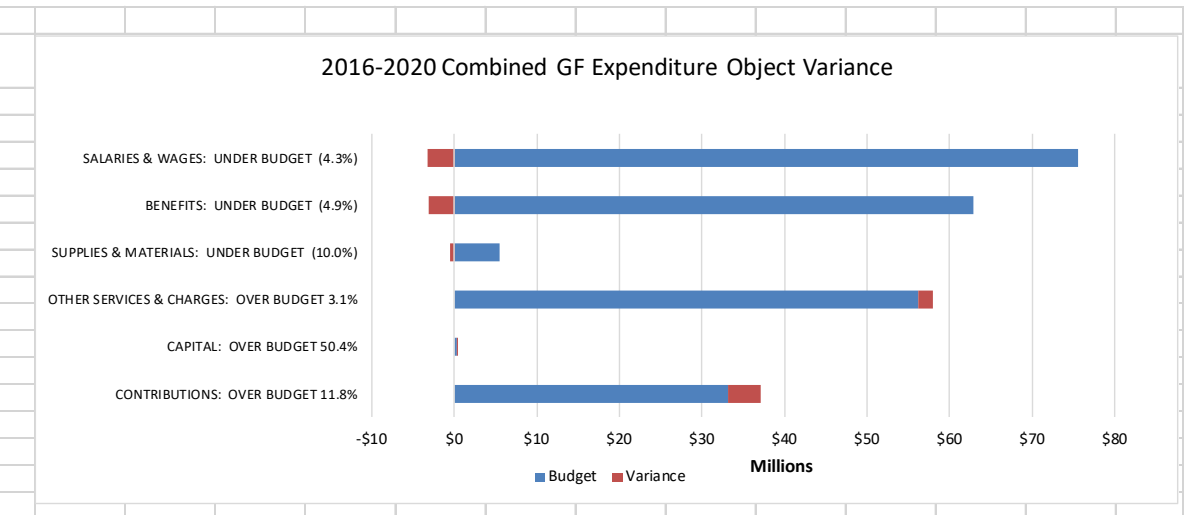


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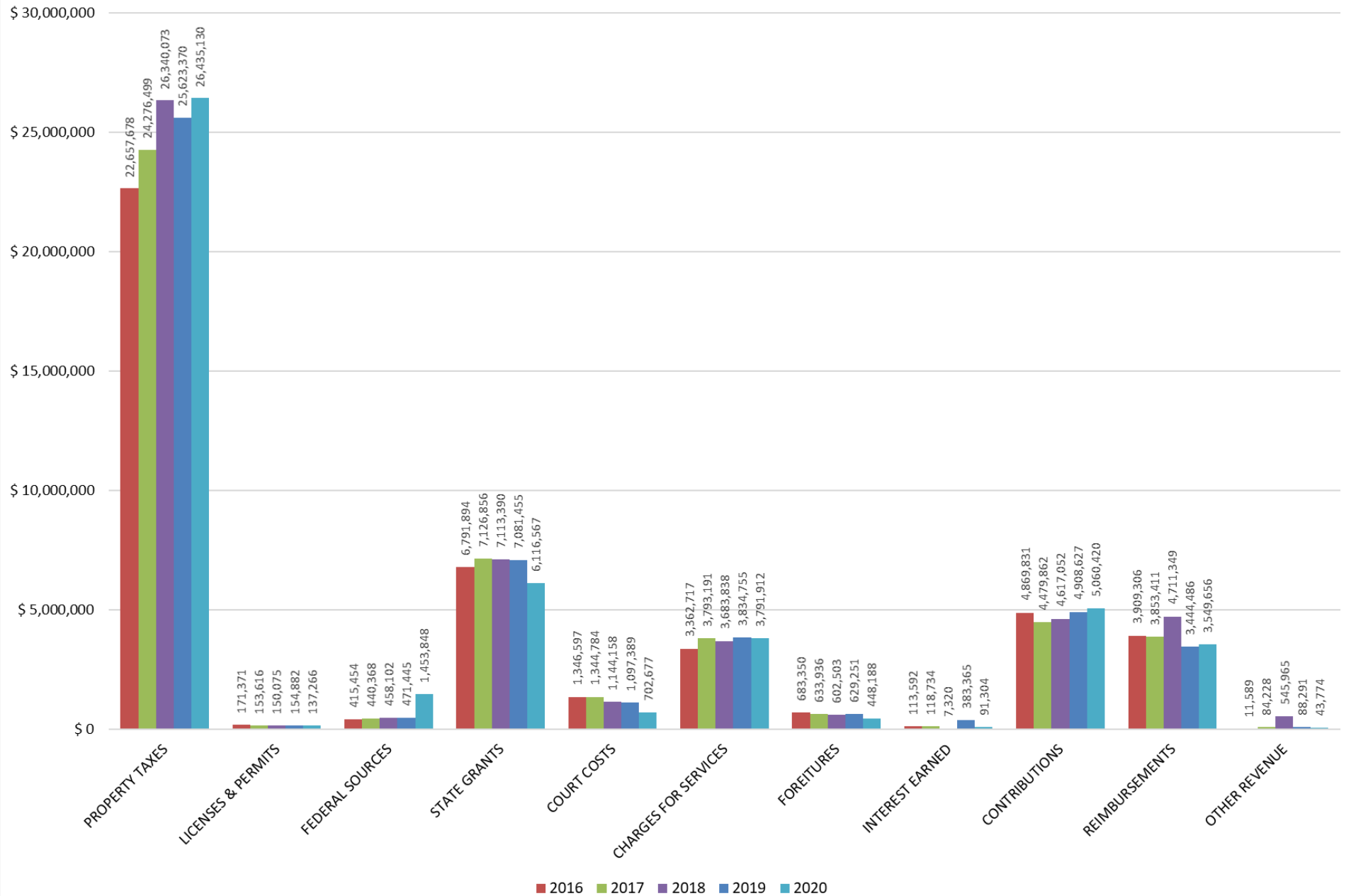
2016-2020 Combined				
Source	Budget	Actual	\$ Variance	% Var
PROPERTY TAXES	119,052,106	125,332,750	6,280,644	5.3%
LICENSES & PERMITS	879,750	767,209	(112,541)	-12.8%
FEDERAL SOURCES	2,703,166	3,239,218	536,052	19.8%
STATE GRANTS	36,118,363	34,230,163	(1,888,200)	-5.2%
COURT COSTS	6,868,806	5,635,605	(1,233,201)	-18.0%
CHARGES FOR SERVICES	17,847,504	18,466,412	618,908	3.5%
FOREITURES	3,396,642	2,997,228	(399,414)	-11.8%
INTEREST EARNED	501,593	714,315	212,722	42.4%
CONTRIBUTIONS	23,279,355	23,935,791	656,436	2.8%
REIMBURSEMENTS	19,796,446	19,468,207	(328,239)	-1.7%
OTHER REVENUE	236,905	773,846	536,941	226.6%
TOTAL	230,680,636	235,560,746	4,880,110	2.1%



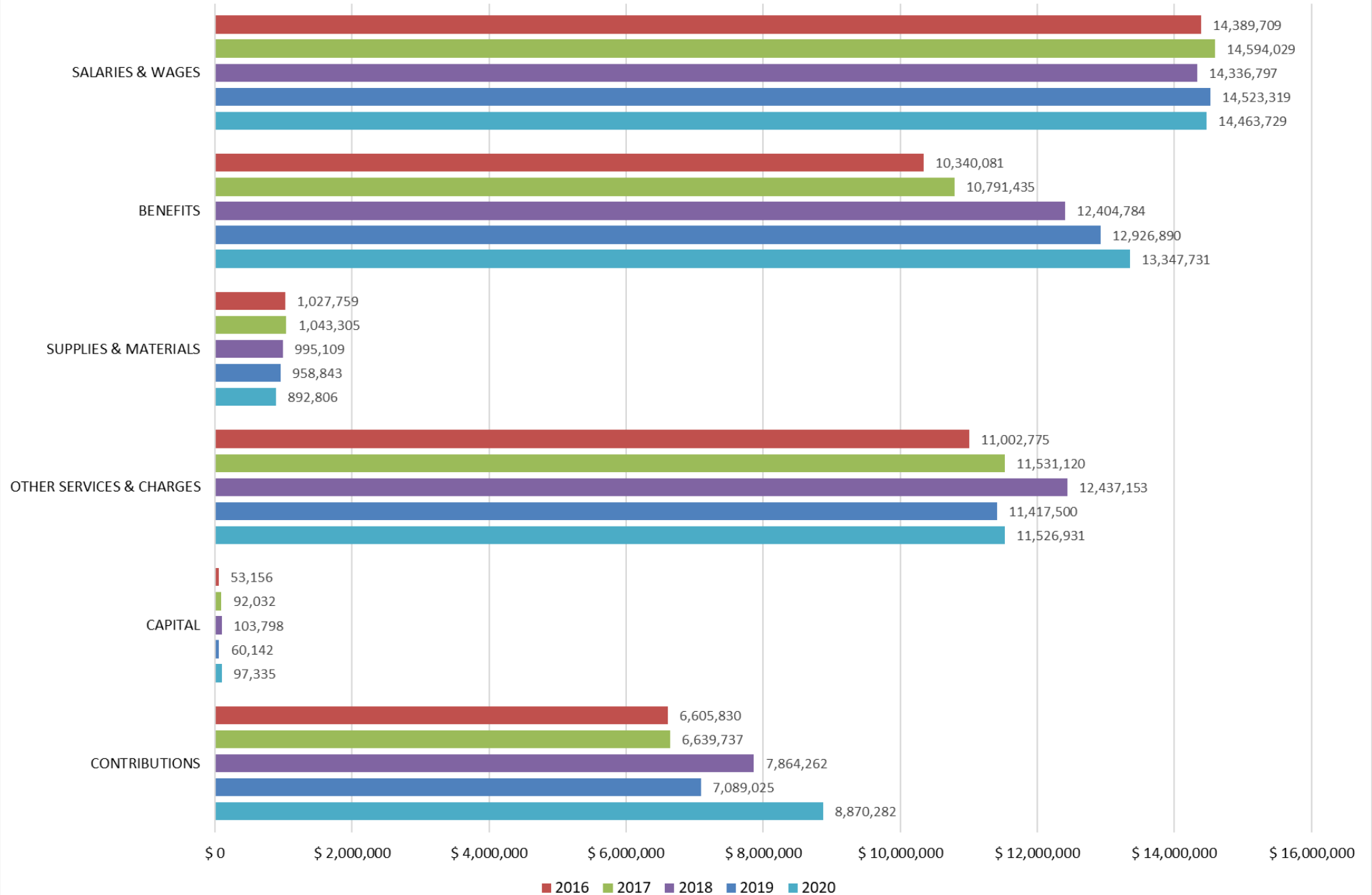
2016-2020 Combined				
Object	Budget	Actual	\$ Variance	% Var
SALARIES & WAGES	75,525,432	72,307,582	(3,217,850)	-4.3%
BENEFITS	62,880,737	59,810,920	(3,069,817)	-4.9%
SUPPLIES & MATERIALS	5,463,049	4,917,823	(545,226)	-10.0%
OTHER SERVICES & CHARGES	56,150,658	57,915,479	1,764,821	3.1%
CAPITAL	270,235	406,463	136,228	50.4%
CONTRIBUTIONS	33,164,796	37,069,135	3,904,339	11.8%
TOTAL	233,454,907	232,427,402	(1,027,505)	-0.4%

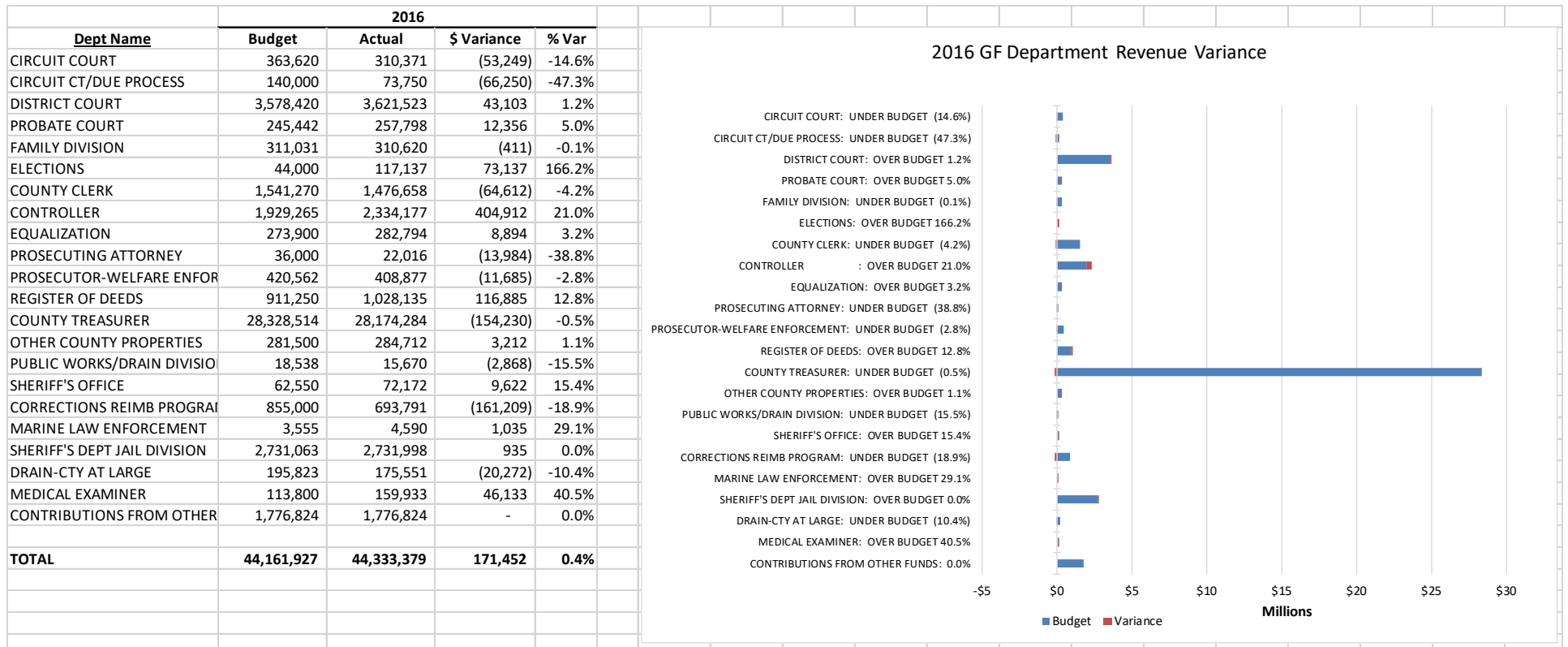


SAGINAW COUNTY GENERAL FUND 5-YEAR COMPARISON OF ACTUAL REVENUES BY SOURCE



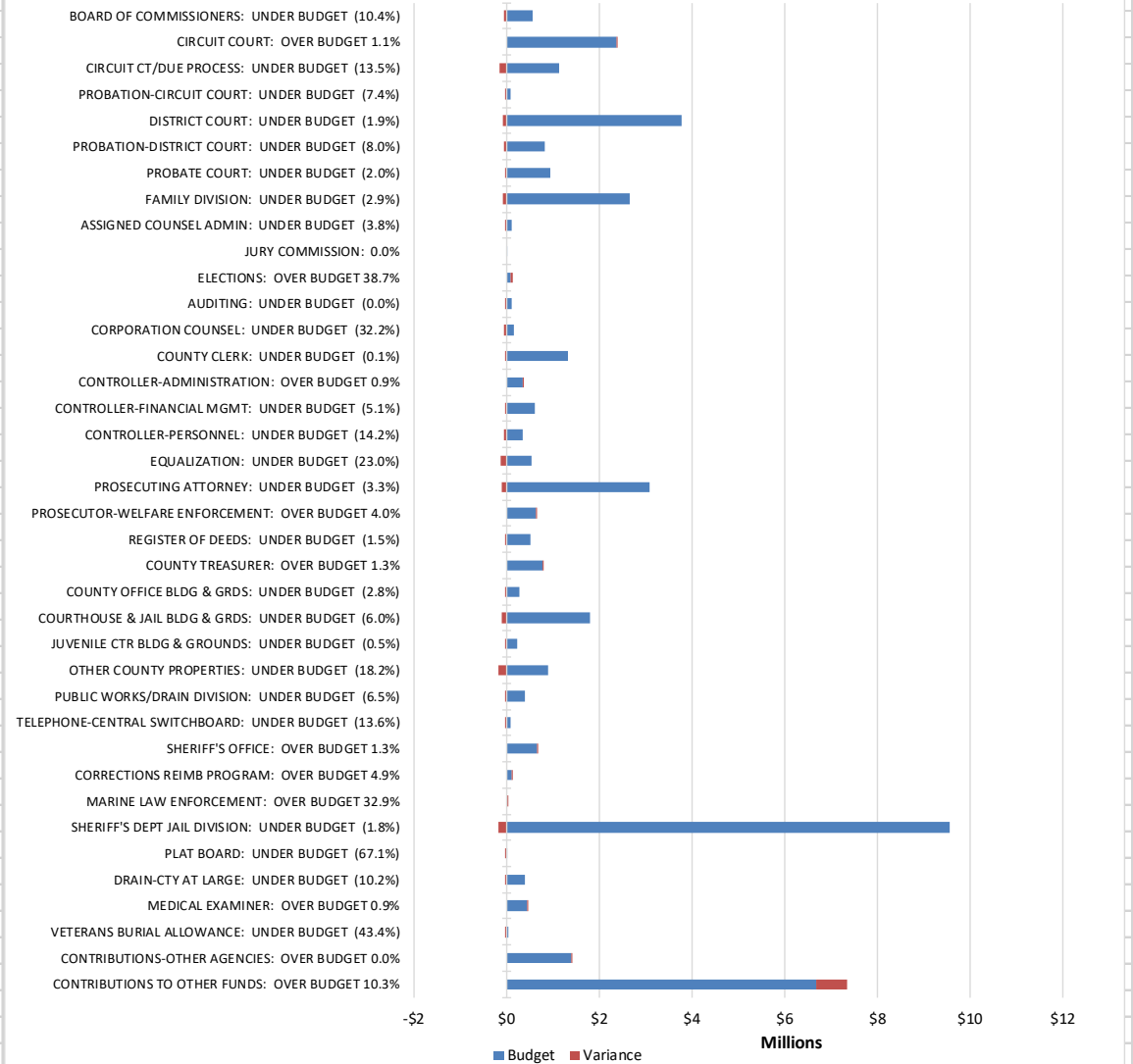
SAGINAW COUNTY GENERAL FUND 5-YEAR COMPARISON OF ACTUAL EXPENDITURES BY OBJECT

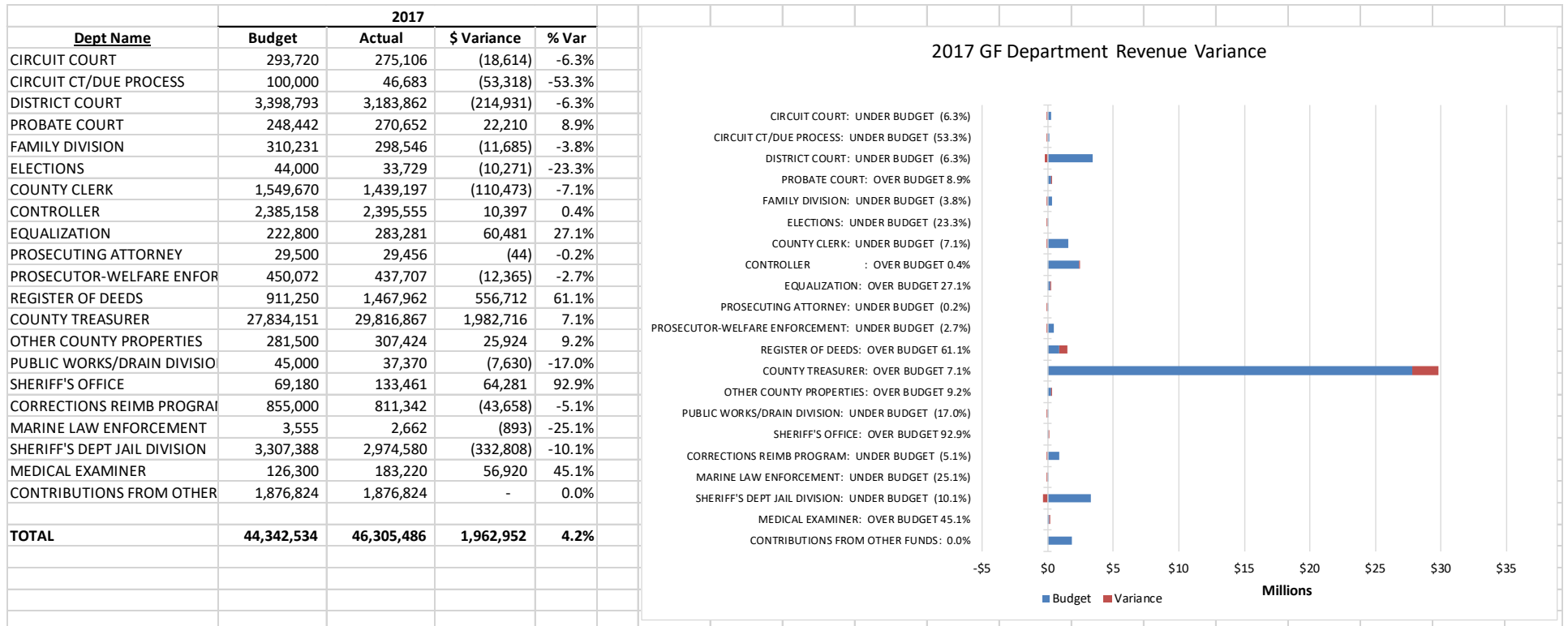




Dept Name	2016			
	Budget	Actual	\$ Variance	% Var
BOARD OF COMMISSIONERS	561,578	502,990	(58,588)	-10.4%
CIRCUIT COURT	2,361,626	2,387,632	26,006	1.1%
CIRCUIT CT/DUE PROCESS	1,129,500	977,222	(152,278)	-13.5%
PROBATION-CIRCUIT COURT	91,299	84,571	(6,728)	-7.4%
DISTRICT COURT	3,762,722	3,691,354	(71,368)	-1.9%
PROBATION-DISTRICT COURT	833,013	765,967	(67,046)	-8.0%
PROBATE COURT	953,350	933,869	(19,481)	-2.0%
FAMILY DIVISION	2,657,396	2,581,441	(75,955)	-2.9%
ASSIGNED COUNSEL ADMIN	109,397	105,193	(4,204)	-3.8%
JURY COMMISSION	300	300	-	0.0%
ELECTIONS	97,900	135,810	37,910	38.7%
AUDITING	115,300	115,273	(27)	0.0%
CORPORATION COUNSEL	165,000	111,943	(53,057)	-32.2%
COUNTY CLERK	1,319,924	1,319,203	(721)	-0.1%
CONTROLLER-ADMINISTRATION	356,567	359,713	3,146	0.9%
CONTROLLER-FINANCIAL MGMT	607,435	576,661	(30,774)	-5.1%
CONTROLLER-PERSONNEL	341,655	293,033	(48,622)	-14.2%
EQUALIZATION	547,075	421,202	(125,873)	-23.0%
PROSECUTING ATTORNEY	3,094,160	2,992,990	(101,170)	-3.3%
PROSECUTOR-WELFARE ENFOR	631,234	656,259	25,025	4.0%
REGISTER OF DEEDS	516,597	508,671	(7,926)	-1.5%
COUNTY TREASURER	771,896	781,608	9,712	1.3%
COUNTY OFFICE BLDG & GRDS	274,679	267,104	(7,575)	-2.8%
COURTHOUSE & JAIL BLDG & G	1,809,888	1,701,679	(108,209)	-6.0%
JUVENILE CTR BLDG & GROUND	218,769	217,685	(1,084)	-0.5%
OTHER COUNTY PROPERTIES	906,346	741,000	(165,346)	-18.2%
PUBLIC WORKS/DRAIN DIVISION	397,400	371,572	(25,828)	-6.5%
TELEPHONE-CENTRAL SWITCHBO	90,000	77,767	(12,233)	-13.6%
SHERIFF'S OFFICE	661,866	670,197	8,331	1.3%
CORRECTIONS REIMB PROGRAM	101,501	106,447	4,946	4.9%
MARINE LAW ENFORCEMENT	3,455	4,590	1,135	32.9%
SHERIFF'S DEPT JAIL DIVISION	9,564,720	9,395,600	(169,120)	-1.8%
PLAT BOARD	600	197	(403)	-67.1%
DRAIN-CTY AT LARGE	395,000	354,711	(40,289)	-10.2%
MEDICAL EXAMINER	443,590	447,567	3,977	0.9%
VETERANS BURIAL ALLOWANCE	32,400	18,344	(14,056)	-43.4%
CONTRIBUTIONS-OTHER AGEN	1,388,774	1,389,446	672	0.0%
CONTRIBUTIONS TO OTHER FU	6,668,440	7,352,497	684,057	10.3%
TOTAL	43,982,352	43,419,309	(563,043)	-1.3%

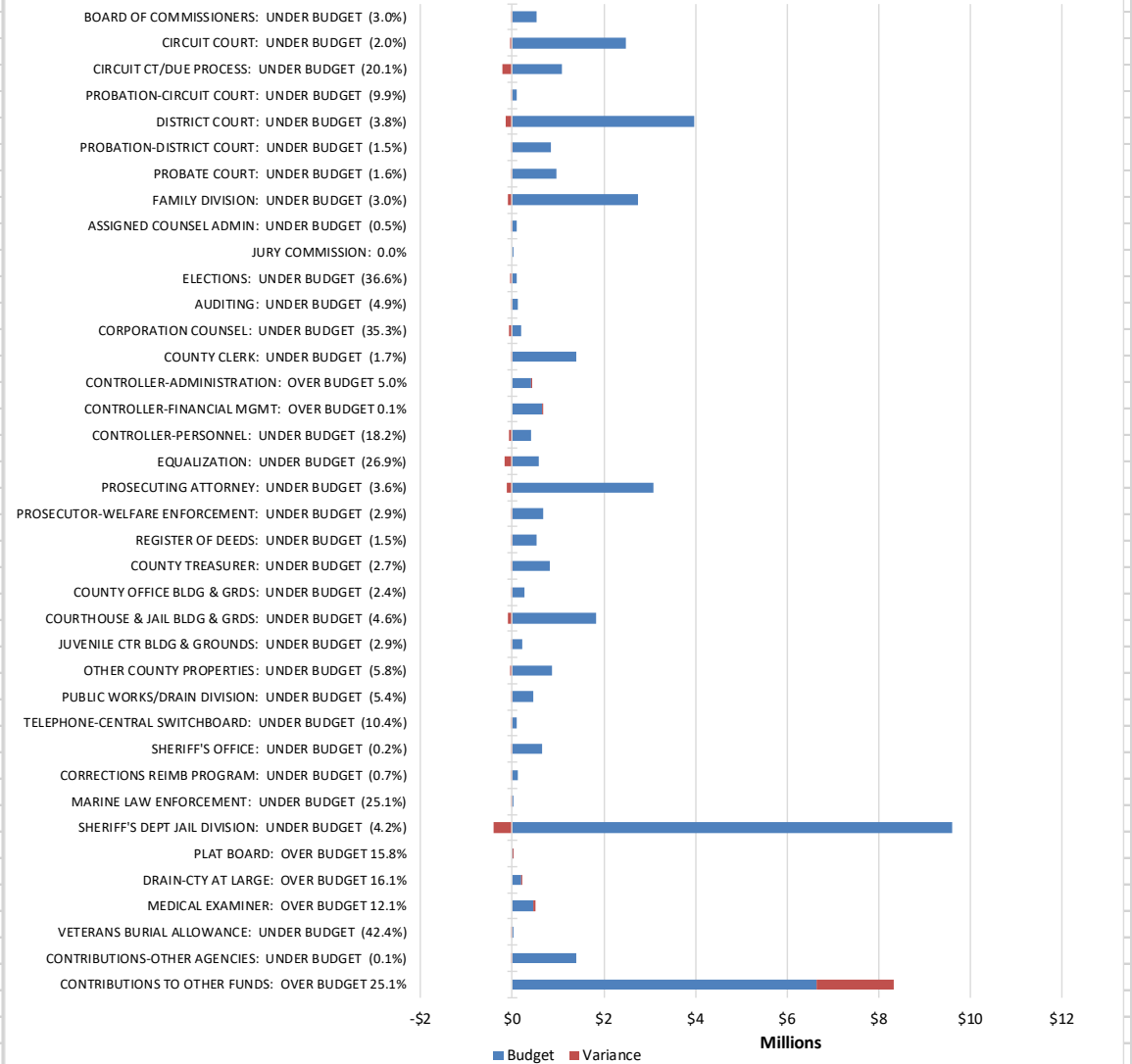
2016 GF Department Expenditure Variance

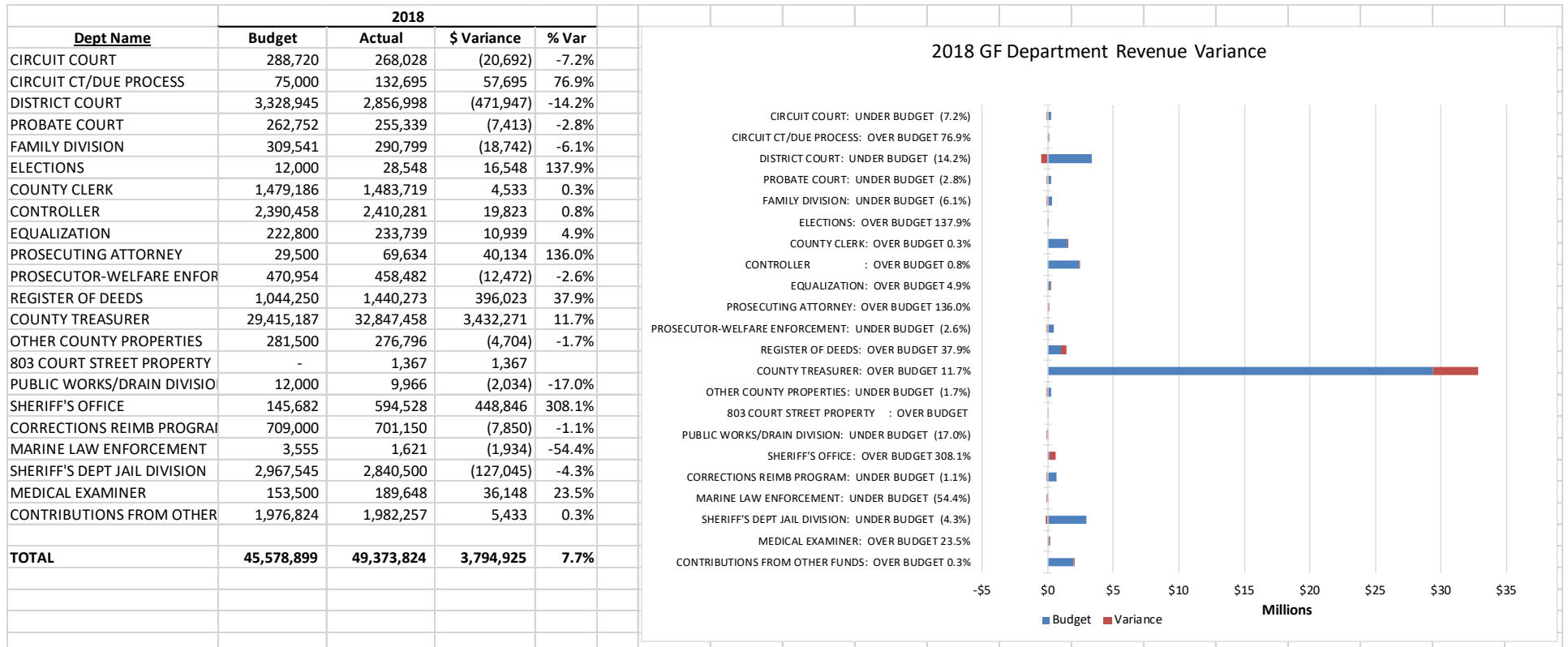




Dept Name	2017			
	Budget	Actual	\$ Variance	% Var
BOARD OF COMMISSIONERS	542,259	526,181	(16,078)	-3.0%
CIRCUIT COURT	2,486,606	2,437,172	(49,434)	-2.0%
CIRCUIT CT/DUE PROCESS	1,073,000	857,700	(215,300)	-20.1%
PROBATION-CIRCUIT COURT	92,598	83,434	(9,164)	-9.9%
DISTRICT COURT	3,959,741	3,808,235	(151,506)	-3.8%
PROBATION-DISTRICT COURT	850,334	837,345	(12,989)	-1.5%
PROBATE COURT	973,082	957,890	(15,192)	-1.6%
FAMILY DIVISION	2,740,441	2,657,262	(83,179)	-3.0%
ASSIGNED COUNSEL ADMIN	104,738	104,227	(511)	-0.5%
JURY COMMISSION	300	300	-	0.0%
ELECTIONS	99,400	62,976	(36,424)	-36.6%
AUDITING	118,800	112,978	(5,822)	-4.9%
CORPORATION COUNSEL	181,600	117,475	(64,125)	-35.3%
COUNTY CLERK	1,393,790	1,370,149	(23,641)	-1.7%
CONTROLLER-ADMINISTRATION	404,455	424,811	20,356	5.0%
CONTROLLER-FINANCIAL MGMT	643,810	644,600	790	0.1%
CONTROLLER-PERSONNEL	399,796	326,873	(72,923)	-18.2%
EQUALIZATION	581,146	424,628	(156,518)	-26.9%
PROSECUTING ATTORNEY	3,082,685	2,970,775	(111,910)	-3.6%
PROSECUTOR-WELFARE ENFOR	681,928	662,011	(19,917)	-2.9%
REGISTER OF DEEDS	532,018	523,795	(8,223)	-1.5%
COUNTY TREASURER	808,271	786,322	(21,950)	-2.7%
COUNTY OFFICE BLDG & GRDS	267,910	261,425	(6,485)	-2.4%
COURTHOUSE & JAIL BLDG & G	1,825,286	1,740,651	(84,635)	-4.6%
JUVENILE CTR BLDG & GROUND	224,762	218,227	(6,535)	-2.9%
OTHER COUNTY PROPERTIES	864,100	813,786	(50,314)	-5.8%
PUBLIC WORKS/DRAIN DIVISION	459,138	434,565	(24,573)	-5.4%
TELEPHONE-CENTRAL SWITCHBO	88,000	78,810	(9,190)	-10.4%
SHERIFF'S OFFICE	658,095	656,906	(1,189)	-0.2%
CORRECTIONS REIMB PROGRAM	114,425	113,616	(809)	-0.7%
MARINE LAW ENFORCEMENT	3,555	2,662	(893)	-25.1%
SHERIFF'S DEPT JAIL DIVISION	9,603,007	9,204,185	(398,822)	-4.2%
PLAT BOARD	300	347	47	15.8%
DRAIN-CTY AT LARGE	197,500	229,305	31,805	16.1%
MEDICAL EXAMINER	457,372	512,837	55,465	12.1%
VETERANS BURIAL ALLOWANCE	32,400	18,656	(13,744)	-42.4%
CONTRIBUTIONS-OTHER AGEN	1,395,580	1,394,697	(883)	-0.1%
CONTRIBUTIONS TO OTHER FU	6,645,697	8,313,841	1,668,144	25.1%
TOTAL	44,587,925	44,691,657	103,732	0.2%

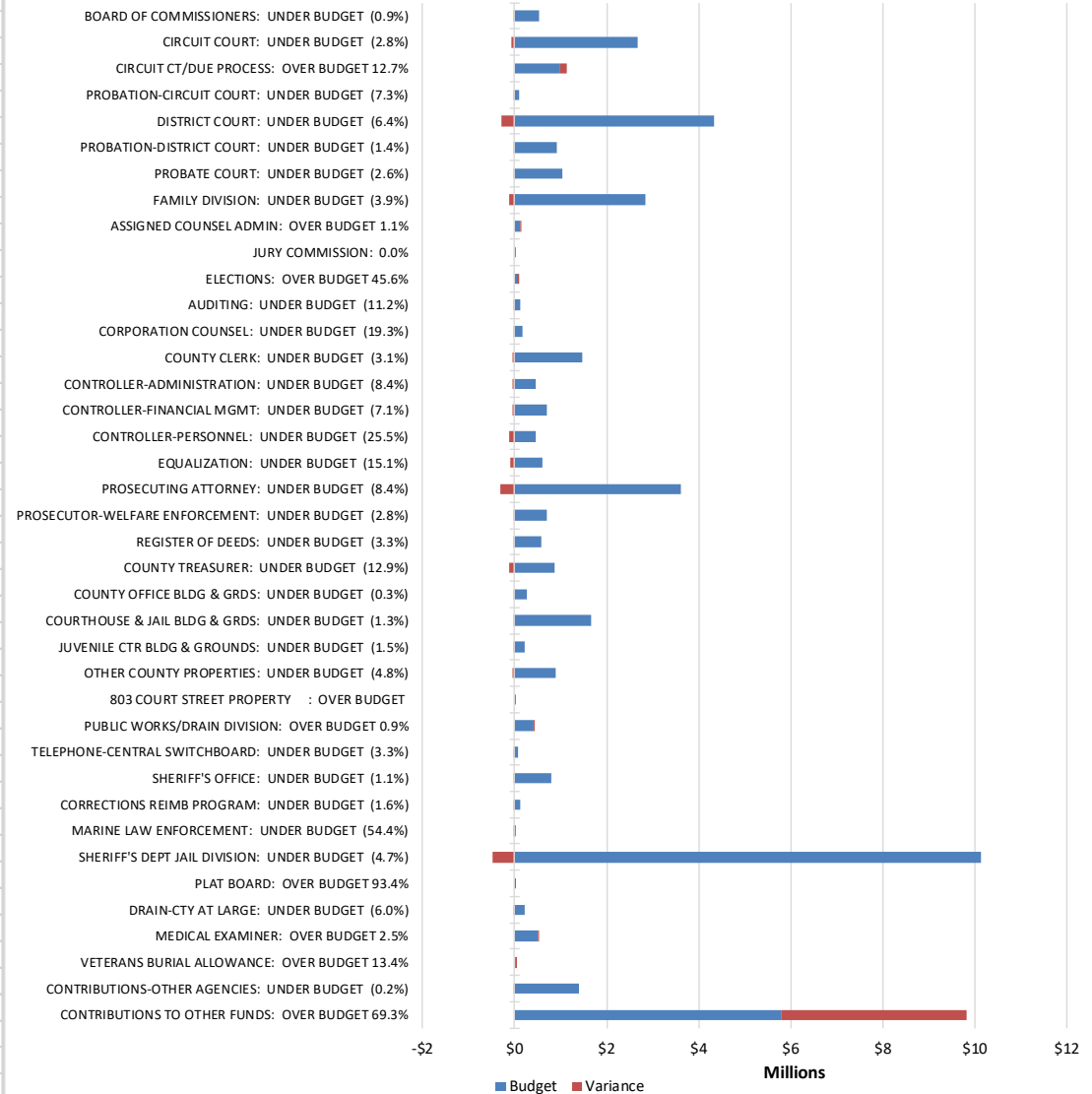
2017 GF Department Expenditure Variance

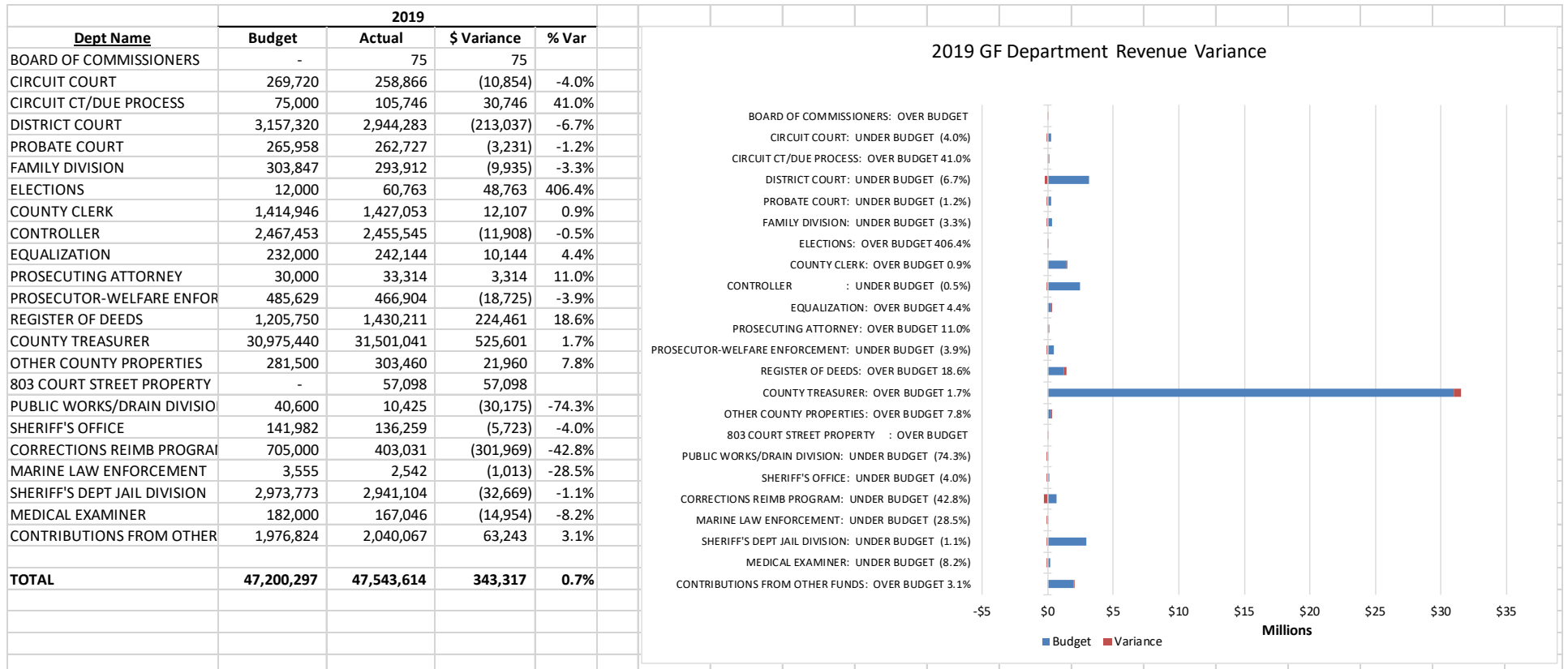




Dept Name	2018			
	Budget	Actual	\$ Variance	% Var
BOARD OF COMMISSIONERS	539,578	534,811	(4,767)	-0.9%
CIRCUIT COURT	2,677,143	2,602,970	(74,173)	-2.8%
CIRCUIT CT/DUE PROCESS	996,500	1,123,384	126,884	12.7%
PROBATION-CIRCUIT COURT	85,815	79,563	(6,252)	-7.3%
DISTRICT COURT	4,335,112	4,057,476	(277,636)	-6.4%
PROBATION-DISTRICT COURT	914,126	901,578	(12,548)	-1.4%
PROBATE COURT	1,036,090	1,009,266	(26,824)	-2.6%
FAMILY DIVISION	2,849,138	2,738,954	(110,184)	-3.9%
ASSIGNED COUNSEL ADMIN	115,221	116,439	1,218	1.1%
JURY COMMISSION	300	300	-	0.0%
ELECTIONS	59,200	86,218	27,018	45.6%
AUDITING	118,000	104,771	(13,229)	-11.2%
CORPORATION COUNSEL	161,600	130,459	(31,141)	-19.3%
COUNTY CLERK	1,462,546	1,416,693	(45,853)	-3.1%
CONTROLLER-ADMINISTRATION	469,424	429,773	(39,651)	-8.4%
CONTROLLER-FINANCIAL MGMT	709,373	659,168	(50,205)	-7.1%
CONTROLLER-PERSONNEL	449,608	334,807	(114,801)	-25.5%
EQUALIZATION	600,577	509,680	(90,897)	-15.1%
PROSECUTING ATTORNEY	3,602,279	3,300,530	(301,749)	-8.4%
PROSECUTOR-WELFARE ENFORCEMENT	710,536	690,549	(19,987)	-2.8%
REGISTER OF DEEDS	573,265	554,242	(19,023)	-3.3%
COUNTY TREASURER	860,635	750,027	(110,608)	-12.9%
COUNTY OFFICE BLDG & GRDS	274,894	274,036	(858)	-0.3%
COURTHOUSE & JAIL BLDG & GROUNDS	1,649,519	1,628,850	(20,669)	-1.3%
JUVENILE CTR BLDG & GROUNDS	226,269	222,862	(3,407)	-1.5%
OTHER COUNTY PROPERTIES	893,143	849,859	(43,284)	-4.8%
803 COURT STREET PROPERTY	-	484	484	
PUBLIC WORKS/DRAIN DIVISION	418,974	422,578	3,604	0.9%
TELEPHONE-CENTRAL SWITCHBOARD	78,000	75,433	(2,567)	-3.3%
SHERIFF'S OFFICE	802,688	793,871	(8,817)	-1.1%
CORRECTIONS REIMB PROGRAM	118,116	116,231	(1,885)	-1.6%
MARINE LAW ENFORCEMENT	3,555	1,621	(1,934)	-54.4%
SHERIFF'S DEPT JAIL DIVISION	10,130,256	9,653,275	(476,981)	-4.7%
PLAT BOARD	300	580	280	93.4%
DRAIN-CTY AT LARGE	222,500	209,039	(13,461)	-6.0%
MEDICAL EXAMINER	510,577	523,121	12,544	2.5%
VETERANS BURIAL ALLOWANCE	25,750	29,200	3,450	13.4%
CONTRIBUTIONS-OTHER AGENCIES	1,396,688	1,393,583	(3,105)	-0.2%
CONTRIBUTIONS TO OTHER FUNDS	5,799,198	9,815,625	4,016,427	69.3%
TOTAL	45,876,493	48,141,904	2,265,411	4.9%

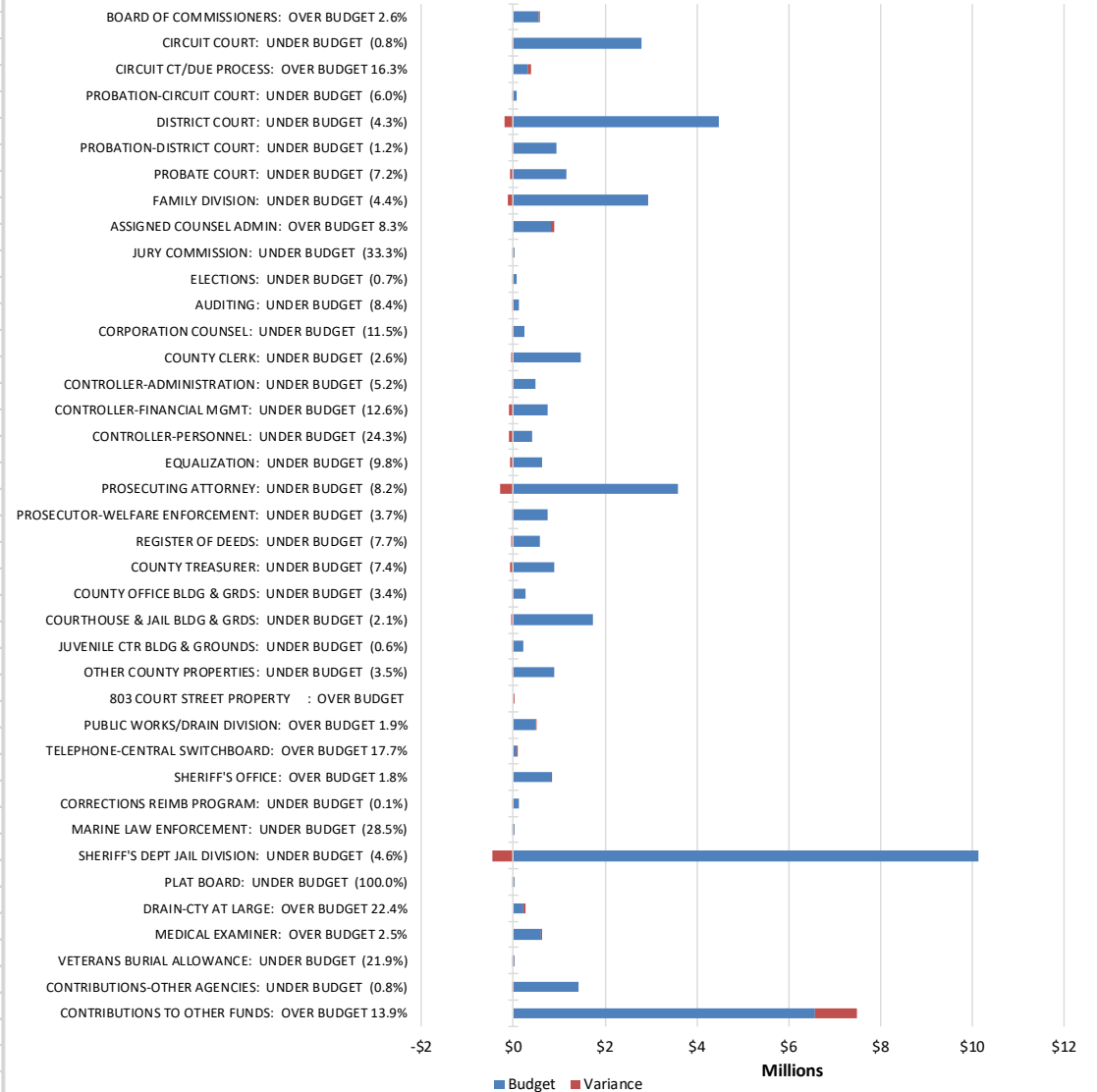
2018 GF Department Expenditure Variance

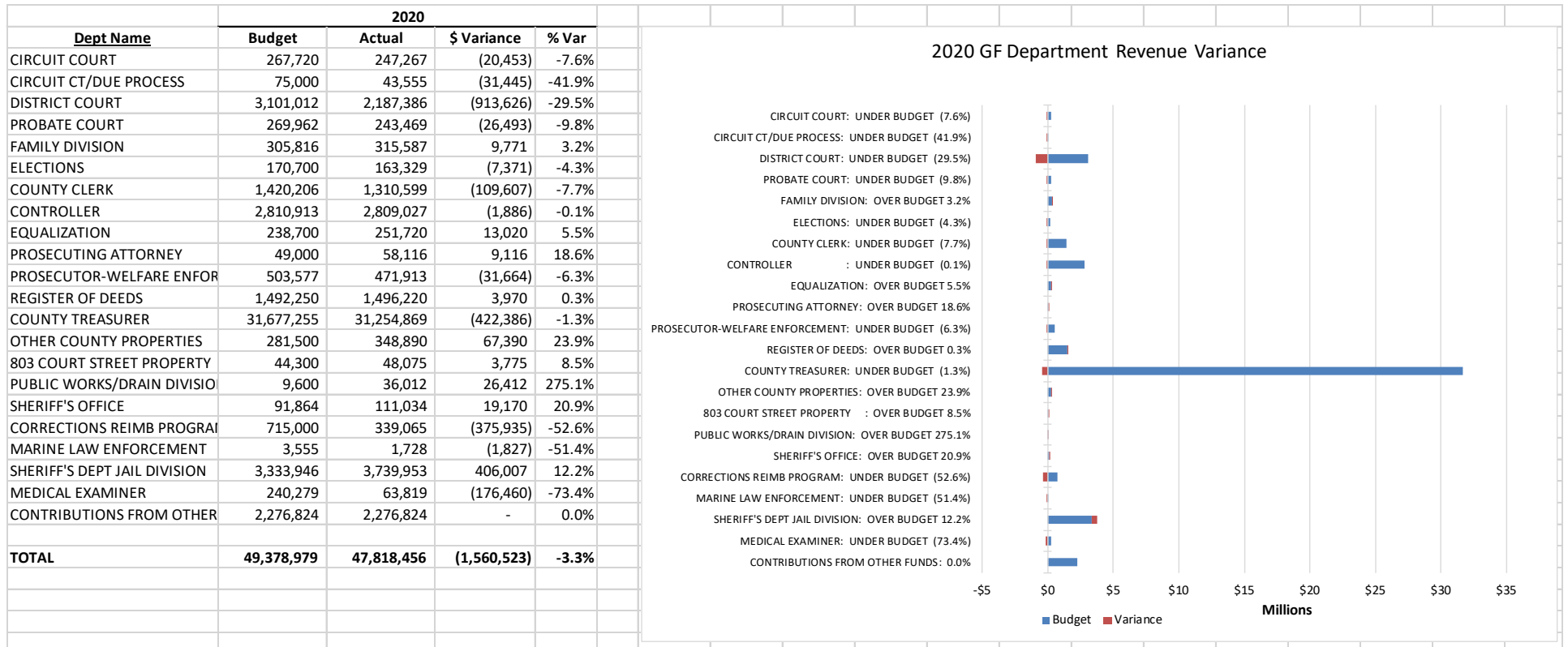




Dept Name	2019			
	Budget	Actual	\$ Variance	% Var
BOARD OF COMMISSIONERS	545,249	559,496	14,247	2.6%
CIRCUIT COURT	2,785,741	2,764,224	(21,517)	-0.8%
CIRCUIT CT/DUE PROCESS	324,000	376,836	52,836	16.3%
PROBATION-CIRCUIT COURT	78,499	73,814	(4,685)	-6.0%
DISTRICT COURT	4,483,139	4,291,976	(191,163)	-4.3%
PROBATION-DISTRICT COURT	947,609	936,187	(11,422)	-1.2%
PROBATE COURT	1,151,370	1,068,268	(83,102)	-7.2%
FAMILY DIVISION	2,930,286	2,800,153	(130,133)	-4.4%
ASSIGNED COUNSEL ADMIN	829,423	897,917	68,494	8.3%
JURY COMMISSION	300	200	(100)	-33.3%
ELECTIONS	63,800	63,329	(471)	-0.7%
AUDITING	118,000	108,077	(9,923)	-8.4%
CORPORATION COUNSEL	235,000	207,924	(27,076)	-11.5%
COUNTY CLERK	1,470,580	1,431,789	(38,791)	-2.6%
CONTROLLER-ADMINISTRATION	478,343	453,626	(24,785)	-5.2%
CONTROLLER-FINANCIAL MGMT	744,661	651,359	(93,706)	-12.6%
CONTROLLER-PERSONNEL	403,002	304,921	(98,081)	-24.3%
EQUALIZATION	620,876	560,186	(60,690)	-9.8%
PROSECUTING ATTORNEY	3,581,023	3,286,310	(294,713)	-8.2%
PROSECUTOR-WELFARE ENFORCEMENT	735,802	710,420	(27,169)	-3.7%
REGISTER OF DEEDS	578,081	533,600	(44,481)	-7.7%
COUNTY TREASURER	888,998	823,611	(65,387)	-7.4%
COUNTY OFFICE BLDG & GRDS	273,186	263,799	(9,387)	-3.4%
COURTHOUSE & JAIL BLDG & GROUNDS	1,734,350	1,698,325	(36,528)	-2.1%
JUVENILE CTR BLDG & GROUNDS	219,501	218,177	(1,324)	-0.6%
OTHER COUNTY PROPERTIES	889,505	858,657	(30,848)	-3.5%
803 COURT STREET PROPERTY	-	28,831	28,831	
PUBLIC WORKS/DRAIN DIVISION	472,761	481,558	8,797	1.9%
TELEPHONE-CENTRAL SWITCHBOARD	78,000	91,829	13,829	17.7%
SHERIFF'S OFFICE	816,451	840,195	15,009	1.8%
CORRECTIONS REIMB PROGRAM	118,626	118,479	(147)	-0.1%
MARINE LAW ENFORCEMENT	3,555	2,542	(1,013)	-28.5%
SHERIFF'S DEPT JAIL DIVISION	10,130,388	9,669,178	(461,210)	-4.6%
PLAT BOARD	300	-	(300)	-100.0%
DRAIN-CTY AT LARGE	225,000	275,388	50,388	22.4%
MEDICAL EXAMINER	604,861	619,809	14,883	2.5%
VETERANS BURIAL ALLOWANCE	22,000	17,182	(4,818)	-21.9%
CONTRIBUTIONS-OTHER AGENCIES	1,409,803	1,398,180	(11,623)	-0.8%
CONTRIBUTIONS TO OTHER FUNDS	6,576,457	7,489,366	912,909	13.9%
TOTAL	47,568,526	46,975,718	(592,808)	-1.2%

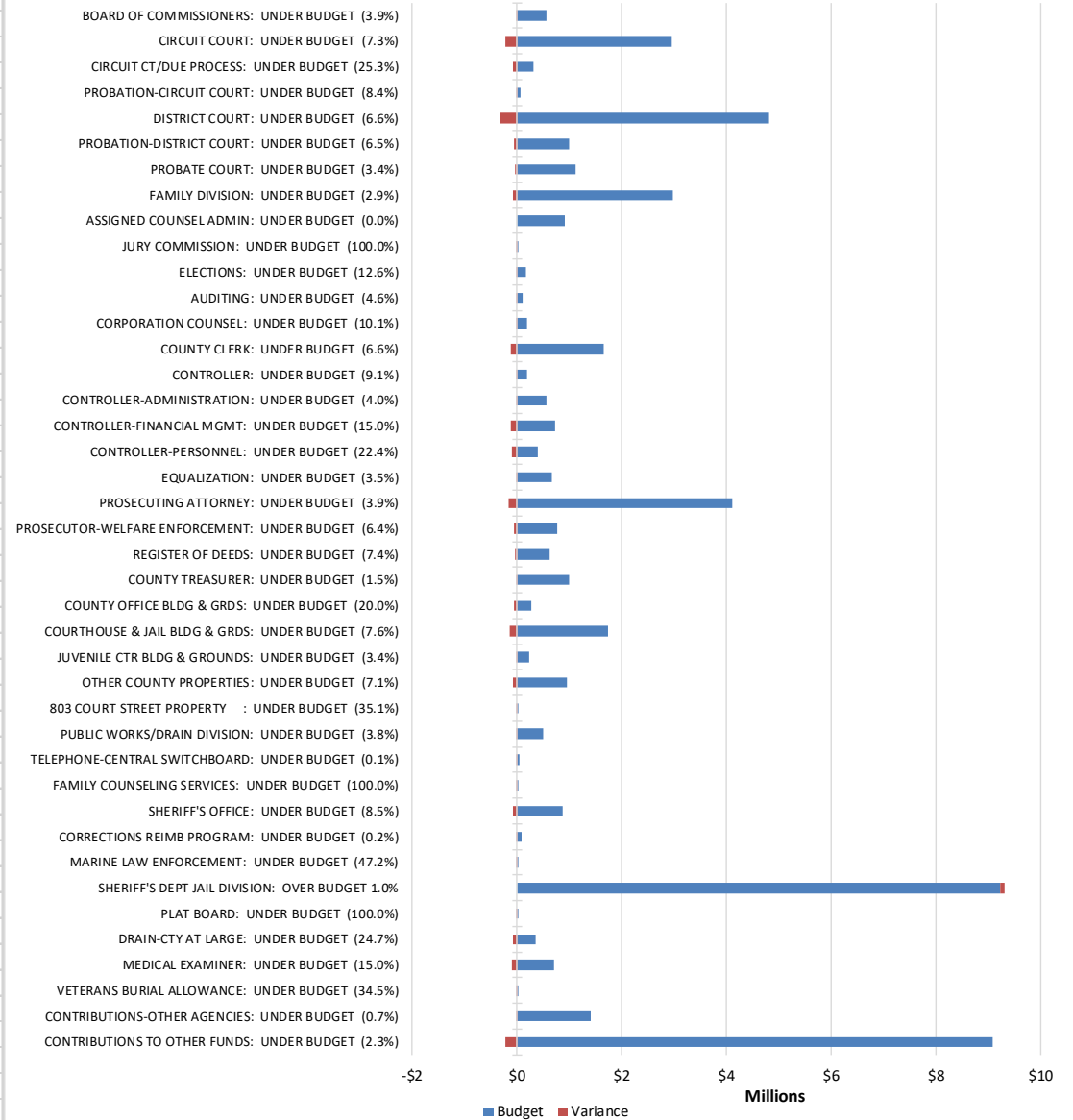
2019 GF Department Expenditure Variance

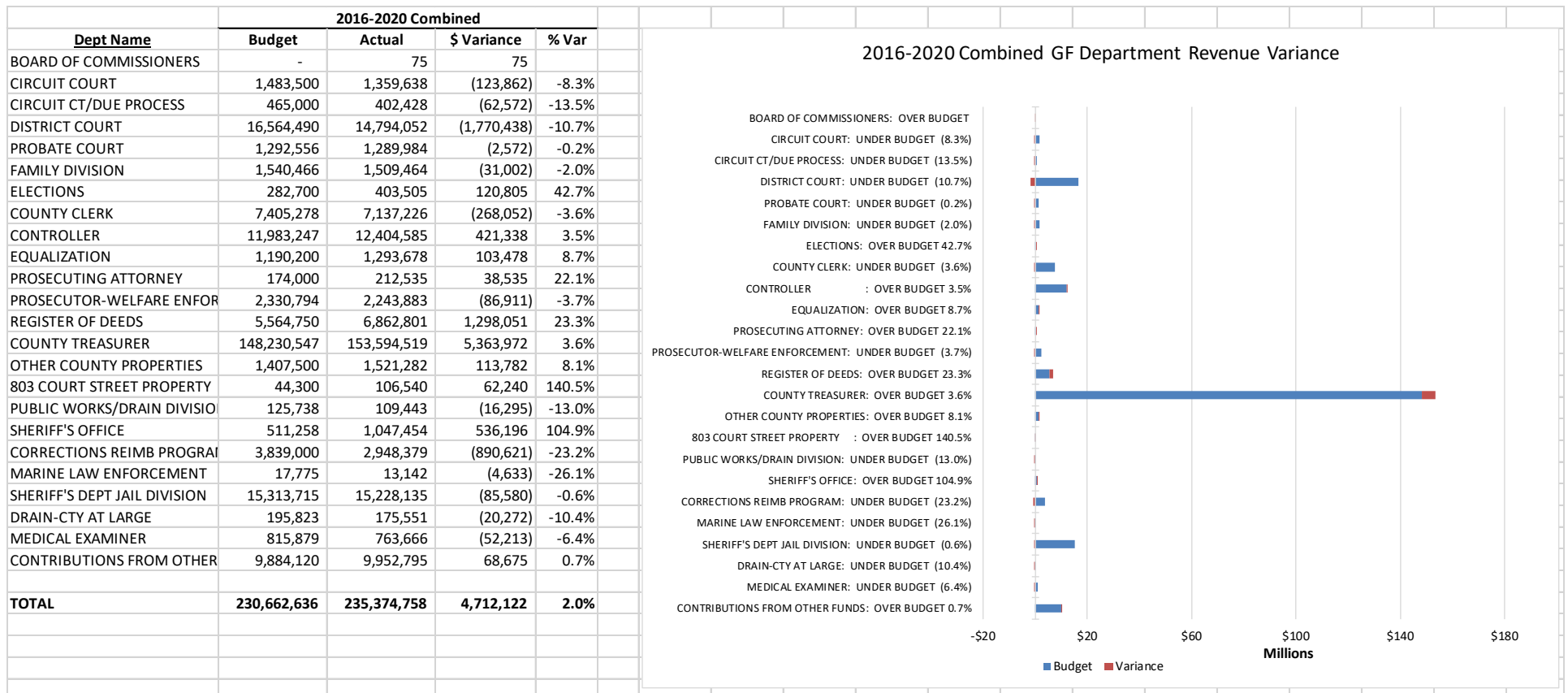




Dept Name	2020			
	Budget	Actual	\$ Variance	% Var
BOARD OF COMMISSIONERS	568,930	546,467	(22,463)	-3.9%
CIRCUIT COURT	2,946,722	2,731,435	(215,287)	-7.3%
CIRCUIT CT/DUE PROCESS	322,100	240,692	(81,408)	-25.3%
PROBATION-CIRCUIT COURT	75,117	68,825	(6,292)	-8.4%
DISTRICT COURT	4,808,063	4,490,078	(318,001)	-6.6%
PROBATION-DISTRICT COURT	995,709	930,796	(64,913)	-6.5%
PROBATE COURT	1,108,991	1,071,094	(37,897)	-3.4%
FAMILY DIVISION	2,981,328	2,894,256	(87,072)	-2.9%
ASSIGNED COUNSEL ADMIN	917,672	917,671	(1)	0.0%
JURY COMMISSION	300	-	(300)	-100.0%
ELECTIONS	170,700	149,268	(21,432)	-12.6%
AUDITING	113,000	107,824	(5,176)	-4.6%
CORPORATION COUNSEL	195,000	175,298	(19,702)	-10.1%
COUNTY CLERK	1,651,647	1,543,031	(109,740)	-6.6%
CONTROLLER	185,860	168,906	(16,954)	-9.1%
CONTROLLER-ADMINISTRATIO	568,327	545,878	(22,449)	-4.0%
CONTROLLER-FINANCIAL MGM	732,673	622,880	(109,793)	-15.0%
CONTROLLER-PERSONNEL	398,480	309,181	(89,299)	-22.4%
EQUALIZATION	670,905	647,217	(23,688)	-3.5%
PROSECUTING ATTORNEY	4,103,192	3,943,810	(159,382)	-3.9%
PROSECUTOR-WELFARE ENFOR	762,996	713,930	(49,066)	-6.4%
REGISTER OF DEEDS	618,601	573,085	(45,516)	-7.4%
COUNTY TREASURER	998,174	982,813	(15,361)	-1.5%
COUNTY OFFICE BLDG & GRDS	280,416	224,249	(56,167)	-20.0%
COURTHOUSE & JAIL BLDG & G	1,739,307	1,607,519	(131,800)	-7.6%
JUVENILE CTR BLDG & GROUND	226,797	219,199	(7,598)	-3.4%
OTHER COUNTY PROPERTIES	960,984	892,540	(68,444)	-7.1%
803 COURT STREET PROPERTY	30,800	19,993	(10,807)	-35.1%
PUBLIC WORKS/DRAIN DIVISIO	493,885	475,360	(18,525)	-3.8%
TELEPHONE-CENTRAL SWITCHB	49,000	48,948	(52)	-0.1%
FAMILY COUNSELING SERVICES	18,000	-	(18,000)	-100.0%
SHERIFF'S OFFICE	862,477	789,606	(73,705)	-8.5%
CORRECTIONS REIMB PROGRAM	82,365	82,220	(145)	-0.2%
MARINE LAW ENFORCEMENT	3,555	1,878	(1,677)	-47.2%
SHERIFF'S DEPT JAIL DIVISION	9,219,034	9,311,841	91,253	1.0%
PLAT BOARD	300	-	(300)	-100.0%
DRAIN-CTY AT LARGE	350,000	263,629	(86,371)	-24.7%
MEDICAL EXAMINER	709,695	603,049	(106,574)	-15.0%
VETERANS BURIAL ALLOWANCE	32,000	20,975	(11,025)	-34.5%
CONTRIBUTIONS-OTHER AGEN	1,409,803	1,399,666	(10,137)	-0.7%
CONTRIBUTIONS TO OTHER FU	9,076,706	8,863,707	(212,999)	-2.3%
TOTAL	51,439,611	49,198,813	(2,240,798)	-4.4%

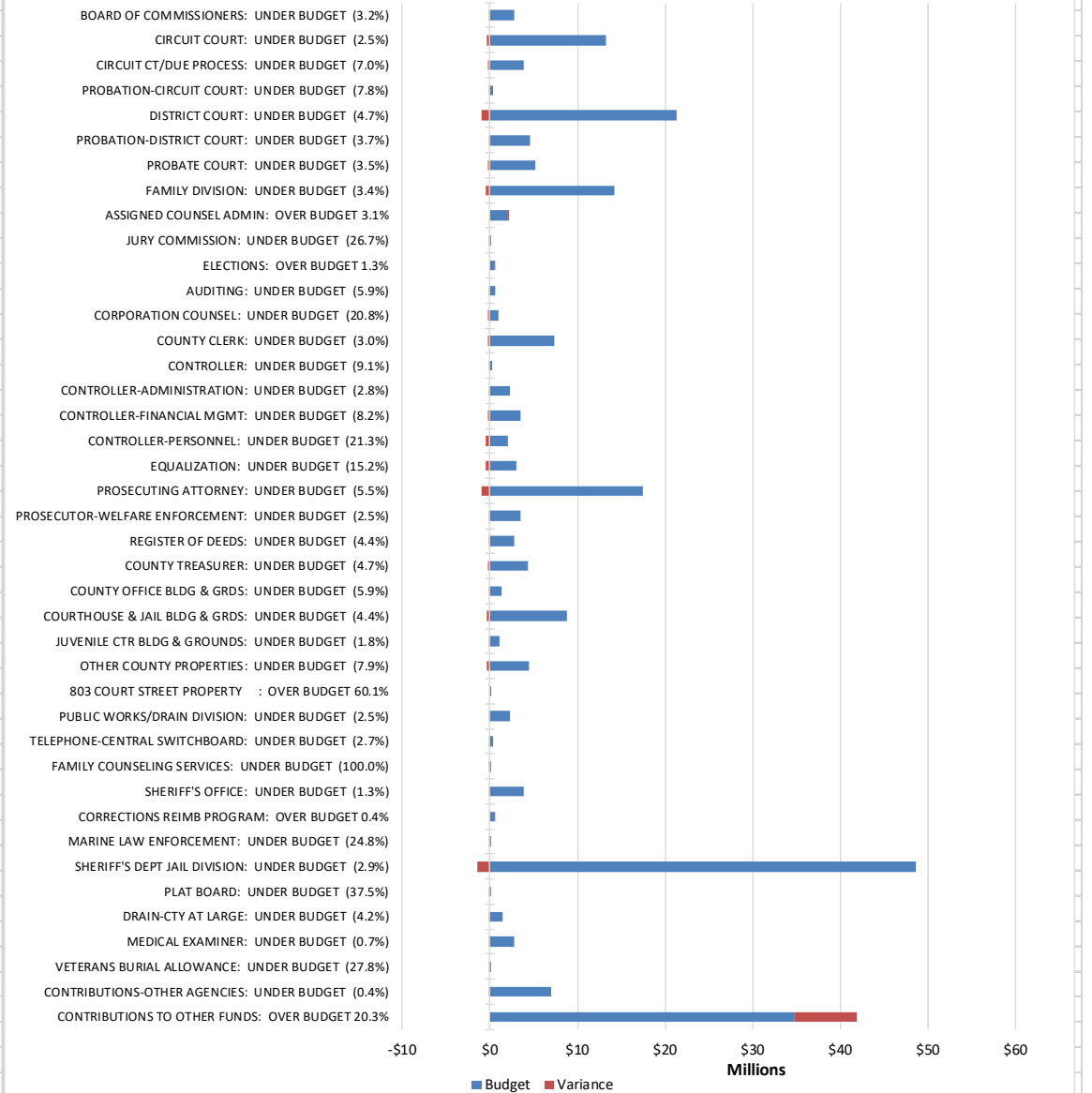
2020 GF Department Expenditure Variance



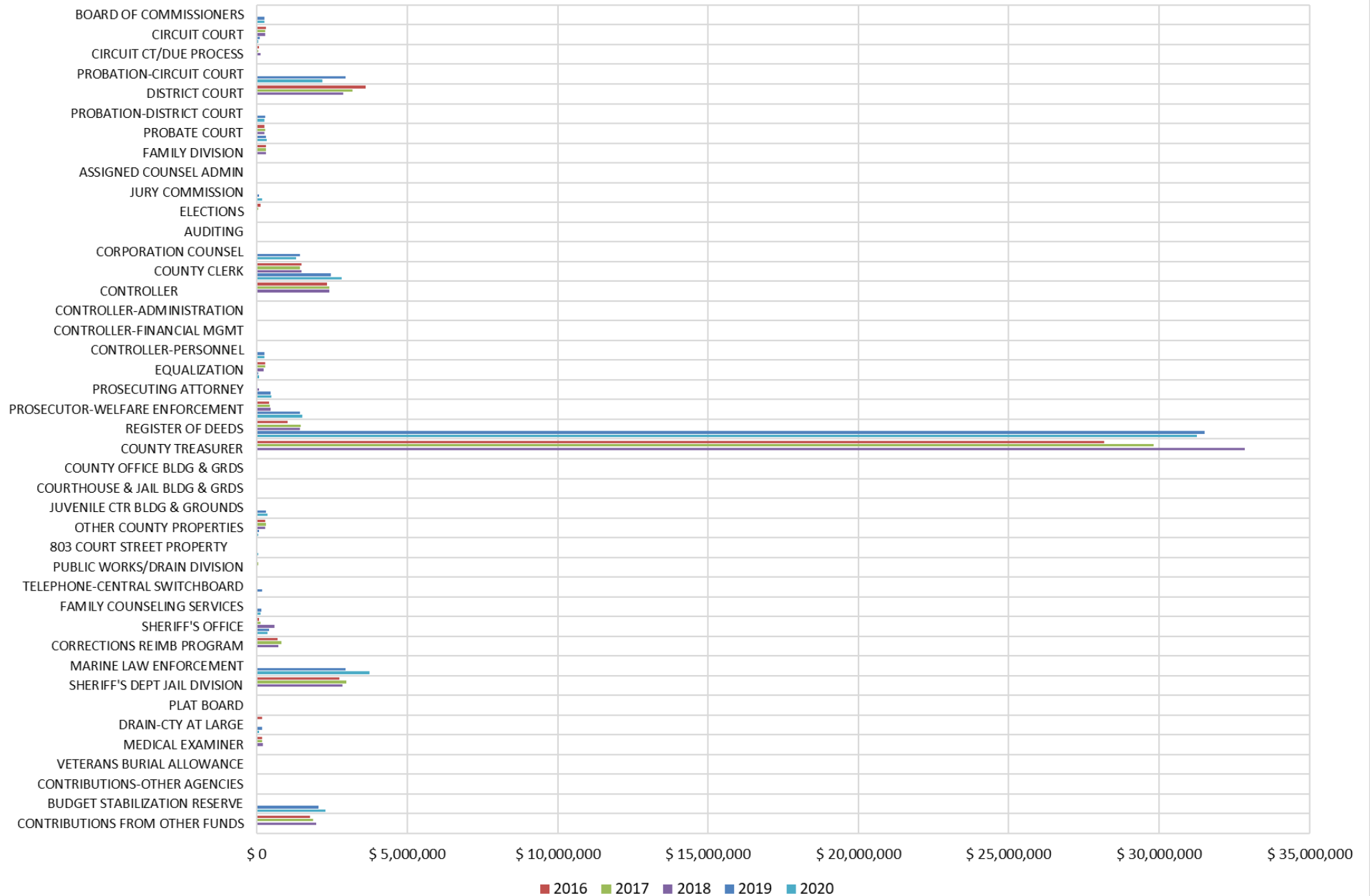


Dept Name	2016-2020 Combined			
	Budget	Actual	\$ Variance	% Var
BOARD OF COMMISSIONERS	2,757,594	2,669,945	(87,650)	-3.2%
CIRCUIT COURT	13,257,838	12,923,432	(334,406)	-2.5%
CIRCUIT CT/DUE PROCESS	3,845,100	3,575,833	(269,267)	-7.0%
PROBATION-CIRCUIT COURT	423,328	390,207	(33,121)	-7.8%
DISTRICT COURT	21,348,777	20,339,119	(1,009,658)	-4.7%
PROBATION-DISTRICT COURT	4,540,791	4,371,872	(168,919)	-3.7%
PROBATE COURT	5,222,883	5,040,388	(182,495)	-3.5%
FAMILY DIVISION	14,158,589	13,672,066	(486,523)	-3.4%
ASSIGNED COUNSEL ADMIN	2,076,451	2,141,447	64,996	3.1%
JURY COMMISSION	1,500	1,100	(400)	-26.7%
ELECTIONS	491,000	497,602	6,602	1.3%
AUDITING	583,100	548,924	(34,176)	-5.9%
CORPORATION COUNSEL	938,200	743,100	(195,100)	-20.8%
COUNTY CLERK	7,298,487	7,080,865	(217,622)	-3.0%
CONTROLLER	185,860	168,906	(16,954)	-9.1%
CONTROLLER-ADMINISTRATIO	2,277,116	2,213,801	(63,315)	-2.8%
CONTROLLER-FINANCIAL MGM	3,437,952	3,154,668	(283,284)	-8.2%
CONTROLLER-PERSONNEL	1,992,541	1,568,816	(423,725)	-21.3%
EQUALIZATION	3,020,579	2,562,913	(457,666)	-15.2%
PROSECUTING ATTORNEY	17,463,339	16,494,414	(968,925)	-5.5%
PROSECUTOR-WELFARE ENFOR	3,522,496	3,433,170	(89,326)	-2.5%
REGISTER OF DEEDS	2,818,562	2,693,392	(125,170)	-4.4%
COUNTY TREASURER	4,327,974	4,124,380	(203,594)	-4.7%
COUNTY OFFICE BLDG & GRDS	1,371,085	1,290,613	(80,472)	-5.9%
COURTHOUSE & JAIL BLDG & G	8,758,350	8,377,024	(381,326)	-4.4%
JUVENILE CTR BLDG & GROUND	1,116,098	1,096,150	(19,948)	-1.8%
OTHER COUNTY PROPERTIES	4,514,078	4,155,842	(358,236)	-7.9%
803 COURT STREET PROPERTY	30,800	49,308	18,508	60.1%
PUBLIC WORKS/DRAIN DIVISIO	2,242,158	2,185,632	(56,526)	-2.5%
TELEPHONE-CENTRAL SWITCHB	383,000	372,788	(10,212)	-2.7%
FAMILY COUNSELING SERVICES	18,000	-	(18,000)	-100.0%
SHERIFF'S OFFICE	3,801,577	3,750,776	(50,801)	-1.3%
CORRECTIONS REIMB PROGRAM	535,033	536,993	1,960	0.4%
MARINE LAW ENFORCEMENT	17,675	13,292	(4,383)	-24.8%
SHERIFF'S DEPT JAIL DIVISION	48,647,405	47,234,079	(1,413,326)	-2.9%
PLAT BOARD	1,800	1,125	(675)	-37.5%
DRAIN-CTY AT LARGE	1,390,000	1,332,072	(57,928)	-4.2%
MEDICAL EXAMINER	2,726,095	2,706,383	(19,712)	-0.7%
VETERANS BURIAL ALLOWANCE	144,550	104,357	(40,193)	-27.8%
CONTRIBUTIONS-OTHER AGEN	7,000,648	6,975,573	(25,075)	-0.4%
CONTRIBUTIONS TO OTHER FU	34,766,498	41,835,035	7,068,537	20.3%
TOTAL	233,454,907	232,427,402	(1,027,505)	-0.4%

2016-2020 Combined GF Department Expenditure Variance



SAGINAW COUNTY GENERAL FUND 5-YEAR COMPARISON OF ACTUAL REVENUES BY DEPARTMENT



**SAGINAW COUNTY GENERAL FUND
5-YEAR COMPARISON OF ACTUAL EXPENDITURES BY DEPARTMENT**

