

AGENDA

BUDGET/AUDIT COMMITTEE

111 S. Michigan Ave., Room 200, Saginaw, MI 48602

Thursday, March 5, 2026 – 4:00 p.m.

Members: Christopher Boyd – Chair, Tracey Slodowski – Vice-Chair, John Kaczynski, Michael Webster, Jack Tany

Others: County Clerk, Administrator, Finance Director, Treasurer, Civil Counsel, Board Staff, *Media*

- I. Call to Order
- II. Welcome
- III. Correction/Approval of Minutes (***February 5, 2026 - Attached***)
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda
 1. Koren Thurston, Finance Director, re:
 - **3-17-9** Approval of Vendor Transactions, Feb. 1 – 28, 2026 - \$9,224,136.23
(*Board Report*)
 - **3-17-10** Submitting the Monthly Financial Statement for February 2026
(*Receive & File*)
 2. Christina Harrington, Health Officer, Health Department, re:
 - **3-17-11** Presentation by Dr. Sheila Little, CEO of Shaping Solutions LLC, to update the committee on her funded project called Project HOPE, per the requirements of the contract between the County of Saginaw and Shaping Solutions LLC
 3. Any other matters to come before the committee
- VI. Miscellaneous
- VII. Adjournment

MINUTES

BUDGET/AUDIT COMMITTEE

111 S. Michigan Ave., Room 200, Saginaw, MI 48602

Thursday, February 5, 2026 – 4:00 p.m.

Present: Christopher Boyd – Chair, Tracey Slodowski – Vice-Chair, Michael Webster, Jack Tany
Absent: John Kaczynski
Others: Vanessa Guerra, Mary Catherine Hannah, Koren Thurston, Dave Gilbert, Denny Harris, Andrew Klaczkiwicz, Darcie Totten, Connie Sullivan, Patricia Johnson, Renee Sharkey, Catherine Hicks

- I. Call to Order – ***Chair Boyd at 4:02 p.m.***
- II. Welcome – Roll Call
- III. Correction/Approval of Minutes (***January 15, 2026***)
 - ***Moved by Tany, seconded by Slodowski, to approve. Motion carried.***
- IV. Public Comment – **None**
- V. Agenda
 1. Koren Thurston, Finance Director, re:
 - **2-17-7** Approval of Vendor Transactions, Jan. 1 – 31, 2026 - \$13,512,121.05
 - ***Moved by Webster, seconded by Tany, to approve. Motion carried. (Board Report)***

 - **2-17-8** Submitting the Monthly Financial Statement for January 2026 (***Received & Filed***)
 2. Connie Sullivan, Accounting Supervisor, Health Department, re:
 - **2-17-9** Requesting approval to accept \$422,355 in additional grant funds from MDHHS (labeled ELC Regional Lab) for FY26 and to amend the budget accordingly.
 - Connie Sullivan confirmed that the equipment purchased with the grant will be moved to the new location when the Health Department relocates.
 - ***Moved by Tany, seconded by Slodowski, to approve. Motion carried. (Board Report)***

 - Requesting approval to establish and add the following fees to the Health Department’s fee schedule:
 - Driver’s License Testing Fee – \$50
 - Blood Lead Testing Fee – Medicaid Reimbursement Rate
 - Connie Sullivan reported that the Medicaid reimbursement rate is presently \$10.03. The Health Department would like to be able to raise their Blood Lead Testing Fee as the Medicaid rate goes up without having to get Board approval.
 - ***Moved by Tany, seconded by Slodowski, to approve. Motion carried. (Board Report)***
 3. Discussion of commissioner compensation and reinstating access to County benefits previously provided to Commissioners

- Discussion was held; Commissioner Boyd conducted an informal survey in which (10) ten commissioners responded. The Budget/Audit Committee Chair did not wish to receive health and life insurance benefits. The Finance Director provided a very rough estimate of the cost of providing health insurance and life insurance to the Board members. It was confirmed that commissioners would not have to wait until open enrollment because they would not have been eligible for health insurance up to this point, which is considered a change in circumstance. There was also discussion regarding the impact that offering county insurance would have on a commissioners' ability to access the marketplace for health insurance. Further discussion will be held at the Strategic Planning meeting on February 9, 2026.

4. Any other matters to come before the committee – Commissioner Slodowski introduced a family promoting the Intentional Collaborative Community Connection IC3 Program. They stressed the need for safe, affordable and inclusive housing for individuals with intellectual and developmental disabilities and announced an open house meeting at Frankenmuth Credit Union in Frankenmuth on February 16th at 6:00 p.m. They are seeking county, business and community support.

VI. Miscellaneous – **None**

VII. Adjournment

- ***Moved by Webster, seconded by Tany, to adjourn; time being 4:44 p.m.***

Respectfully Submitted,
Christopher Boyd, Committee Chair
Vanessa Guerra, County Clerk

**BUDGET
AUDIT**

COMMUNICATION NO. 3-17-8

TO: SAGINAW COUNTY BOARD OF COMMISSIONERS

Forwarding for review and approval the attached list of transactions, as compiled by the Treasurer's Office, and by the Administrator's Office, Accounting Division.

Date: 02-01-26 through 02-28-26 Amount: \$9,224,136.23

SAGINAW COUNTY BOC
MAR 2 '26 PM4:36

Signed *Jana Barry*
Jana Barry, Deputy Treasurer/Financial Analyst

Signed *Koren Thurston*
Koren Thurston, Finance Director

BUDGET AUDIT COMMITTEE

Recommending the bills listed above be approved for payment. Any exceptions are noted below.

Signed _____ Dated _____
Christopher S. Boyd, Chair
Tracey L. Slodowski, Vice Chair

Certifying approval by the Saginaw County Board of Commissioners at a regular meeting held on _____.

Signed _____
Vanessa Guerra, Saginaw County Clerk

SEAL



County of Saginaw

BUDGET AUDIT

111 South Michigan Avenue
Saginaw, MI 48602

Mary Catherine Hannah
County Administrator

Memorandum

3-17-9

SAGINAW COUNTY BOC
MAR 2 '25 PM4:34

DATE: March 2, 2026
TO: Mary Catherine Hannah, County Administrator
CC: Board of Commissioners, Budget Audit Committee
FROM: Koren Thurston, Finance Director
RE: **Monthly Financial Statement – February 2026**

This report, which includes unaudited information for the 2026 fiscal year through February, is prepared by the Finance Department as a summary of revenues and expenditures for the County's General Fund. Included in this month's report is the actual revenues and expenditures covering the same time period from the prior fiscal year. The purpose of this report is to provide management with an overview of the preliminary year-end financial status.



(989) 790-5210



administratorsoffice@saginawcountymi.gov

**Revenues by Function
February 2026**

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2026
Period	(Multiple Items)

Function / Department	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government						
10117200 - County Administration	(\$3,325,197)	(\$3,581,443)	(\$1,865,371.39)	(\$1,716,071.61)	52.08%	(\$24,142.67)
10119200 - American Rescue Plan Act (ARPA)	(\$2,264,889)	(\$7,461,767)	\$0.00	(\$7,461,767.00)	0.00%	\$0.00
10121500 - County Clerk	(\$1,343,810)	(\$1,343,810)	(\$350,973.76)	(\$992,836.24)	26.12%	(\$354,814.32)
10125300 - County Treasurer	(\$41,944,568)	(\$41,944,568)	(\$3,421,574.11)	(\$38,522,993.89)	8.16%	(\$6,325,121.34)
10125700 - Equalization	(\$255,600)	(\$255,600)	(\$136,887.67)	(\$118,712.33)	53.56%	(\$170,360.46)
10126200 - Elections	(\$69,400)	(\$69,400)	(\$1,160.00)	(\$68,240.00)	1.67%	(\$2,250.00)
10126202 - Elections-Early Vote Center	(\$528,876)	(\$528,876)	\$0.00	(\$528,876.00)	0.00%	(\$7,579.50)
10126506 - Other County Properties	(\$281,500)	(\$281,500)	(\$62,008.01)	(\$219,491.99)	22.03%	(\$94,993.98)
10126514 - 803 Court Street Property	(\$77,765)	(\$77,765)	(\$38,597.31)	(\$39,167.69)	49.63%	(\$18,459.66)
100 - General Government Total	(\$50,091,605)	(\$55,544,729)	(\$5,876,572.25)	(\$49,668,156.75)	10.58%	(\$6,997,721.93)
101 - Legislative						
10110100 - Board of Commissioners	\$0	\$0	(\$550.00)	\$550.00		\$0.00
101 - Legislative Total	\$0	\$0	(\$550.00)	\$550.00		\$0.00
275 - Judicial						
10128300 - Circuit Court	(\$238,620)	(\$238,620)	(\$60,047.81)	(\$178,572.19)	25.16%	(\$62,285.69)
10128301 - Circuit Ct/Due Process	(\$125,000)	(\$125,000)	\$0.00	(\$125,000.00)	0.00%	\$0.00
10128302 - Assigned Counsel Admin	\$0	\$0	\$0.00	\$0.00		\$0.00
10128308 - Legal Self-Help Center Grant	(\$75,000)	(\$75,000)	(\$95,000.00)	\$20,000.00	126.67%	\$0.00
10128400 - Family Division	(\$287,281)	(\$287,281)	(\$69,364.15)	(\$217,916.85)	24.15%	(\$75,071.58)
10128500 - Probation-Circuit Court	(\$25,500)	(\$25,500)	\$0.00	(\$25,500.00)	0.00%	(\$5,458.70)
10128600 - District Court	(\$1,706,320)	(\$1,706,320)	(\$723,600.33)	(\$982,719.67)	42.41%	(\$772,557.00)
10129400 - Probate Court	(\$306,342)	(\$306,342)	(\$83,990.92)	(\$222,351.08)	27.42%	(\$88,732.47)
10129600 - Prosecuting Attorney	(\$690,600)	(\$690,600)	(\$69,266.37)	(\$621,333.63)	10.03%	(\$79,701.05)
10129601 - Prosecutor-Welfare Enforcement	(\$547,832)	(\$501,107)	(\$111,397.45)	(\$389,709.55)	22.23%	(\$111,710.38)
10129800 - Family Counseling Services	(\$18,000)	(\$18,000)	(\$4,292.00)	(\$13,708.00)	23.84%	(\$4,530.00)
275 - Judicial Total	(\$4,020,495)	(\$3,973,770)	(\$1,216,959.03)	(\$2,756,810.97)	30.62%	(\$1,200,046.87)
300 - Public Safety						
10130101 - Sheriff's Office	(\$44,218)	(\$44,218)	(\$20,602.82)	(\$23,615.18)	46.59%	(\$19,535.24)
10133100 - Marine Law Enforcement	(\$7,700)	(\$7,700)	\$0.00	(\$7,700.00)	0.00%	\$0.00
10135100 - Sheriff's Dept Jail Division	(\$4,000,462)	(\$4,000,462)	(\$126,761.25)	(\$3,873,700.75)	3.17%	(\$162,617.00)
10136300 - Corrections Reimb Program	(\$91,000)	(\$91,000)	(\$40,500.74)	(\$50,499.26)	44.51%	(\$25,019.26)
300 - Public Safety Total	(\$4,143,380)	(\$4,143,380)	(\$187,864.81)	(\$3,955,515.19)	4.53%	(\$207,171.50)
440 - Public Works						
10144100 - Public Works/Drain Division	(\$11,552)	(\$11,552)	(\$40,888.00)	\$29,336.00	353.95%	(\$3,498.00)
440 - Public Works Total	(\$11,552)	(\$11,552)	(\$40,888.00)	\$29,336.00	353.95%	(\$3,498.00)
600 - Health and Welfare						
10164800 - Medical Examiner	(\$102,300)	(\$102,300)	(\$42,539.00)	(\$59,761.00)	41.58%	(\$35,022.00)
600 - Health and Welfare Total	(\$102,300)	(\$102,300)	(\$42,539.00)	(\$59,761.00)	41.58%	(\$35,022.00)
700 - Community and Economic Dev						
10171100 - Register of Deeds	(\$1,458,700)	(\$1,458,700)	(\$504,700.30)	(\$953,999.70)	34.60%	(\$544,792.48)
700 - Community and Economic Dev Total	(\$1,458,700)	(\$1,458,700)	(\$504,700.30)	(\$953,999.70)	34.60%	(\$544,792.48)
930 - Other Financing Sources						
10192500 - Budget Stabilization	(\$564,014)	(\$17,900)	\$0.00	(\$17,900.00)	0.00%	\$0.00
10193000 - Contributions From Other Funds	(\$1,776,824)	(\$1,776,824)	\$0.00	(\$1,776,824.00)	0.00%	(\$15,538.78)
930 - Other Financing Sources Total	(\$2,340,838)	(\$1,794,724)	\$0.00	(\$1,794,724.00)	0.00%	(\$15,538.78)
Grand Total	(\$62,168,870)	(\$67,029,155)	(\$7,870,073.39)	(\$59,159,081.61)	11.74%	(\$9,003,791.56)

Function	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government	(\$50,091,605)	(\$55,544,729)	(\$5,876,572.25)	(\$49,668,156.75)	10.58%	(\$6,997,721.93)
101 - Legislative	\$0	\$0	(\$550.00)	\$550.00	0.00%	\$0.00
275 - Judicial	(\$4,020,495)	(\$3,973,770)	(\$1,216,959.03)	(\$2,756,810.97)	30.62%	(\$1,200,046.87)
300 - Public Safety	(\$4,143,380)	(\$4,143,380)	(\$187,864.81)	(\$3,955,515.19)	4.53%	(\$207,171.50)
440 - Public Works	(\$11,552)	(\$11,552)	(\$40,888.00)	\$29,336.00	353.95%	(\$3,498.00)
600 - Health and Welfare	(\$102,300)	(\$102,300)	(\$42,539.00)	(\$59,761.00)	41.58%	(\$35,022.00)
700 - Community and Economic Dev	(\$1,458,700)	(\$1,458,700)	(\$504,700.30)	(\$953,999.70)	34.60%	(\$544,792.48)
930 - Other Financing Sources	(\$2,340,838)	(\$1,794,724)	\$0.00	(\$1,794,724.00)	0.00%	(\$15,538.78)
Grand Total	(\$62,168,870)	(\$67,029,155)	(\$7,870,073.39)	(\$59,159,081.61)	11.74%	(\$9,003,791.56)

**Revenues by Source
February 2026**

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2026
Period	(Multiple Items)

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
RA - Taxes	(\$33,092,742)	(\$33,092,742)	(\$948,516.04)	(\$32,144,225.96)	2.87%	(\$2,281,003.77)
RC - Licenses and Permits	(\$275,300)	(\$275,300)	(\$76,623.50)	(\$198,676.50)	27.83%	(\$65,686.50)
RD - Federal Grants	(\$2,820,421)	(\$7,970,574)	(\$111,397.45)	(\$7,859,176.55)	1.40%	(\$111,710.38)
RE - State Grants	(\$10,557,709)	(\$10,557,709)	(\$2,789,243.97)	(\$7,768,465.03)	26.42%	(\$4,047,190.98)
RF - Contrib/Local Units	\$0	\$0	(\$20,000.00)	\$20,000.00		\$0.00
RG - Charges for Services	(\$4,275,458)	(\$4,275,458)	(\$1,792,492.77)	(\$2,482,965.23)	41.93%	(\$1,822,159.03)
RH - Fines and Forfeits	(\$335,200)	(\$335,200)	(\$130,345.39)	(\$204,854.61)	38.89%	(\$163,315.63)
RI - Interest and Rents	(\$277,766)	(\$277,766)	(\$38,644.36)	(\$239,121.64)	13.91%	(\$329,860.98)
RJ - Other Revenue	(\$4,461,324)	(\$4,717,570)	(\$1,962,809.91)	(\$2,754,760.09)	41.61%	(\$167,325.51)
RK - Other Financing Srcs	(\$6,072,950)	(\$5,526,836)	\$0.00	(\$5,526,836.00)	0.00%	(\$15,538.78)
Grand Total	(\$62,168,870)	(\$67,029,155)	(\$7,870,073.39)	(\$59,159,081.61)	11.74%	(\$9,003,791.56)

**Tax Revenue/Revenue Sharing
February 2026**

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2026
Period	(Multiple Items)

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
40200 - Current Real Property Taxes	(\$32,023,742)	(\$32,023,742)	(\$944,746.98)	(\$31,078,995.02)	2.95%	(\$1,289,746.71)
41100 - Unpd Real Prop Tax-Leased Land	(\$9,000)	(\$9,000)	\$0.00	(\$9,000.00)	0.00%	\$0.00
41200 - Unpaid Personal Property Taxes	(\$75,000)	(\$75,000)	\$16.96	(\$75,016.96)	-0.02%	\$1,010.27
43200 - Payment In Lieu of Taxes	(\$90,000)	(\$90,000)	(\$3,786.02)	(\$86,213.98)	4.21%	(\$2,380.11)
43900 - Recreational Marijuana Payment	(\$800,000)	(\$800,000)	\$0.00	(\$800,000.00)	0.00%	(\$989,887.22)
44200 - Medical Marihuana Excise Tax	(\$10,000)	(\$10,000)	\$0.00	(\$10,000.00)	0.00%	\$0.00
44510 - Interest-Delinquent Taxes	(\$60,000)	(\$60,000)	\$0.00	(\$60,000.00)	0.00%	\$0.00
44520 - Interest-Real Property	(\$25,000)	(\$25,000)	\$0.00	(\$25,000.00)	0.00%	\$0.00
54700 - State Grants-Court Equity Fun	(\$789,800)	(\$789,800)	(\$147,448.00)	(\$642,352.00)	18.67%	(\$143,755.00)
54701 - State Grants-Convention/Liquor	(\$821,120)	(\$821,120)	\$0.00	(\$821,120.00)	0.00%	(\$41,025.00)
57300 - Local Community Stabiliz Share	(\$1,000,000)	(\$1,000,000)	(\$504,892.76)	(\$495,107.24)	50.49%	(\$538,677.30)
57400 - State Grants-State Rev Sharing	(\$6,395,376)	(\$6,395,376)	(\$1,823,774.00)	(\$4,571,602.00)	28.52%	(\$3,091,762.00)
Grand Total	(\$42,099,038)	(\$42,099,038)	(\$3,424,630.80)	(\$38,674,407.20)	8.13%	(\$6,096,223.07)

**Expenditures by Function
February 2026**

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2026
Period	(Multiple Items)

Function / Department	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government						
10117200 - County Administration	\$855,767	\$896,703	\$295,884.82	\$560,816.18	33.00%	\$205,951.30
10119100 - Financial Management	\$959,984	\$959,984	\$399,394.56	\$560,589.44	41.60%	\$377,694.26
10119200 - American Rescue Plan Act (ARPA)	\$0	\$0	\$0.00	\$0.00		\$0.00
10121500 - County Clerk	\$1,881,276	\$1,866,752	\$720,992.14	\$1,145,759.86	38.62%	\$606,397.06
10121600 - Jury Commission	\$9,799	\$9,799	\$5,000.00	\$4,799.00	51.03%	\$3,000.00
10122300 - Auditing	\$198,000	\$198,000	\$122,100.00	\$61,900.00	61.67%	\$0.00
10125300 - County Treasurer	\$1,153,211	\$1,143,506	\$432,081.83	\$682,191.06	37.79%	\$360,770.52
10125700 - Equalization	\$984,932	\$967,536	\$380,380.58	\$587,155.42	39.31%	\$333,308.96
10126200 - Elections	\$335,553	\$341,540	\$82,015.10	\$259,524.90	24.01%	\$105,957.54
10126202 - Elections-Early Vote Center	\$528,876	\$528,876	\$103,056.91	\$423,064.19	19.49%	\$77,420.11
10126501 - Telephone-Central Switchboard	\$66,500	\$66,500	\$25,749.61	\$40,750.39	38.72%	\$33,054.19
10126502 - County Office Bldg & Grds	\$289,821	\$289,821	\$96,175.43	\$179,212.85	33.18%	\$108,149.21
10126503 - Courthouse Bldg & Grds	\$1,841,275	\$1,854,269	\$684,795.14	\$1,147,720.69	36.93%	\$714,121.90
10126505 - Juvenile Ctr Bldg & Grounds	\$287,685	\$287,685	\$103,825.82	\$167,690.43	36.09%	\$118,626.18
10126506 - Other County Properties	\$1,079,102	\$1,028,736	\$327,908.11	\$700,033.89	31.87%	\$339,244.25
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$0.00	\$0.00		\$0.00
10126508 - 1312 Gratiot Road	\$0	\$0	\$0.00	\$0.00		\$0.00
10126514 - 803 Court Street Property	\$26,567	\$26,567	\$3,629.67	\$22,937.33	13.66%	\$11,191.05
10126600 - Corporation Counsel	\$208,515	\$208,515	\$64,173.12	\$144,341.88	30.78%	\$44,432.51
10127000 - Personnel/Human Resources	\$475,268	\$475,268	\$168,475.53	\$296,647.67	35.45%	\$232,133.70
100 - General Government Total	\$11,182,131	\$11,150,057	\$4,015,638.37	\$6,985,135.18	36.01%	\$3,671,452.74
101 - Legislative						
10110100 - Board of Commissioners	\$757,725	\$705,393	\$292,620.63	\$400,772.37	41.48%	\$247,285.41
101 - Legislative Total	\$757,725	\$705,393	\$292,620.63	\$400,772.37	41.48%	\$247,285.41
275 - Judicial						
10128300 - Circuit Court	\$3,718,767	\$3,706,439	\$1,428,284.06	\$2,239,814.62	38.54%	\$1,233,889.59
10128301 - Circuit Ct/Due Process	\$367,000	\$367,000	\$121,984.19	\$217,112.81	33.24%	\$141,808.30
10128302 - Assigned Counsel Admin	\$924,855	\$924,855	\$0.00	\$924,855.00	0.00%	\$924,854.51
10128308 - Legal Self-Help Center Grant	\$75,000	\$75,000	\$31,812.32	(\$7,357.32)	42.42%	\$31,499.78
10128400 - Family Division	\$3,369,620	\$3,388,557	\$1,346,064.33	\$1,609,643.77	39.72%	\$1,131,398.61
10128500 - Probation-Circuit Court	\$155,073	\$155,073	\$46,088.83	\$96,547.07	29.72%	\$49,493.38
10128600 - District Court	\$5,717,680	\$5,641,341	\$2,144,515.65	\$3,393,710.06	38.01%	\$1,943,015.66
10128700 - Probation-District Court	\$1,066,100	\$1,061,469	\$415,153.82	\$646,315.18	39.11%	\$366,356.84
10129400 - Probate Court	\$1,440,252	\$1,429,488	\$529,008.78	\$874,107.22	37.01%	\$486,950.23
10129600 - Prosecuting Attorney	\$5,442,114	\$5,484,420	\$2,070,307.88	\$3,411,558.47	37.75%	\$1,944,105.59
10129601 - Prosecutor-Welfare Enforcement	\$830,048	\$759,253	\$290,311.40	\$468,941.60	38.24%	\$276,569.34
10129800 - Family Counseling Services	\$18,000	\$18,000	\$3,600.00	\$14,400.00	20.00%	\$2,335.00
275 - Judicial Total	\$23,124,509	\$23,010,895	\$8,427,131.26	\$13,889,648.48	36.62%	\$8,532,276.83
300 - Public Safety						
10130101 - Sheriff's Office	\$867,835	\$797,178	\$296,143.29	\$501,034.71	37.15%	\$307,659.71
10133100 - Marine Law Enforcement	\$7,700	\$7,700	\$0.00	\$7,700.00	0.00%	\$1,620.45
10135100 - Sheriff's Dept Jail Division	\$12,439,062	\$12,532,792	\$3,726,854.16	\$8,403,585.88	29.74%	\$3,741,529.65
10136300 - Corrections Reimb Program	\$76,261	\$60,394	\$27,028.86	\$33,365.14	44.75%	\$10,578.19
300 - Public Safety Total	\$13,390,858	\$13,398,064	\$4,050,026.31	\$8,945,685.73	30.23%	\$4,061,388.00
440 - Public Works						
10144100 - Public Works/Drain Division	\$625,468	\$580,425	\$223,159.68	\$357,265.32	38.45%	\$223,745.76
10144500 - Drain-County At Large	\$375,000	\$375,000	\$259,675.57	\$115,324.43	69.25%	\$265,009.61
440 - Public Works Total	\$1,000,468	\$955,425	\$482,835.25	\$472,589.75	50.54%	\$488,755.37
600 - Health and Welfare						
10164800 - Medical Examiner	\$1,517,541	\$1,549,293	\$505,678.58	\$984,758.56	32.64%	\$466,827.03
10168100 - Veterans Burials	\$16,000	\$16,000	\$600.00	\$15,400.00	3.75%	\$3,900.00
600 - Health and Welfare Total	\$1,533,541	\$1,565,293	\$506,278.58	\$1,000,158.56	32.34%	\$470,727.03
700 - Community and Economic Dev						
10171100 - Register of Deeds	\$847,167	\$858,582	\$332,647.54	\$475,103.84	38.74%	\$284,263.24
10171102 - Plat Board	\$300	\$300	\$0.00	\$300.00	0.00%	\$0.00
700 - Community and Economic Dev Total	\$847,467	\$858,882	\$332,647.54	\$475,403.84	38.73%	\$284,263.24
930 - Other Financing Sources						

10193000 - Contributions From Other Funds	\$0	\$0	\$0.00	\$0.00		\$0.00
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00		\$0.00
965 - Other Financing Uses						
10189950 - Contributions-Other Agencies	\$1,423,461	\$1,428,461	\$1,049,612.78	\$157,851.39	73.48%	\$1,054,423.94
10196500 - Contributions To Other Funds	\$8,908,710	\$13,956,685	\$4,454,355.00	\$9,502,330.00	31.92%	\$4,393,218.00
965 - Other Financing Uses Total	\$10,332,171	\$15,385,146	\$5,503,967.78	\$9,660,181.39	35.77%	\$5,447,641.94
Grand Total	\$62,168,870	\$67,029,155	\$23,611,145.72	\$41,829,575.30	35.23%	\$23,203,790.56

Function	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government	\$11,182,131	\$11,150,057	\$4,015,638.37	\$6,985,135.18	36.01%	\$3,671,452.74
101 - Legislative	\$757,725	\$705,393	\$292,620.63	\$400,772.37	41.48%	\$247,285.41
275 - Judicial	\$23,124,509	\$23,010,895	\$8,427,131.26	\$13,889,648.48	36.62%	\$8,532,276.83
300 - Public Safety	\$13,390,858	\$13,398,064	\$4,050,026.31	\$8,945,685.73	30.23%	\$4,061,388.00
440 - Public Works	\$1,000,468	\$955,425	\$482,835.25	\$472,589.75	50.54%	\$488,755.37
600 - Health and Welfare	\$1,533,541	\$1,565,293	\$506,278.58	\$1,000,158.56	32.34%	\$470,727.03
700 - Community and Economic Dev	\$847,467	\$858,882	\$332,647.54	\$475,403.84	38.73%	\$284,263.24
930 - Other Financing Sources	\$0	\$0	\$0.00	\$0.00	0.00%	\$0.00
965 - Other Financing Uses	\$10,332,171	\$15,385,146	\$5,503,967.78	\$9,660,181.39	35.77%	\$5,447,641.94
Grand Total	\$62,168,870	\$67,029,155	\$23,611,145.72	\$41,829,575.30	35.23%	\$23,203,790.56

**Expenditures by Category
February 2026**

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2026
Period	(Multiple Items)

Source	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
EA - Personal Services	\$19,464,955	\$19,423,072	\$6,992,892.56	\$12,430,179.44	36.00%	\$6,680,167.30
EB - Employee Fringe Ben	\$13,755,300	\$13,738,821	\$5,364,928.41	\$8,373,892.59	39.05%	\$5,817,815.53
EC - Supplies	\$997,074	\$996,821	\$291,845.12	\$297,797.98	29.28%	\$258,091.87
ED - Other Svcs & Chrgs	\$16,601,307	\$16,411,142	\$6,443,299.83	\$8,790,321.90	39.26%	\$6,019,582.65
EE - Capital Outlay	\$167,315	\$228,405	\$63,824.80	\$160,844.39	27.94%	\$34,915.21
EG - Other Financing Uses	\$11,182,919	\$16,230,894	\$4,454,355.00	\$11,776,539.00	27.44%	\$4,393,218.00
Grand Total	\$62,168,870	\$67,029,155	\$23,611,145.72	\$41,829,575.30	35.23%	\$23,203,790.56

Summary of Revenues and Expenditures February 2026

Fund	101 - General Fund
Account Type	(Multiple Items)
Fiscal Year	2026
Period	(Multiple Items)

Account Type	Original Budget	Revised Budget	Actual	Remaining Balance	% Used	LY Amount
Revenue	(\$62,168,870)	(\$67,029,155)	(\$7,870,073.39)	(\$59,159,081.61)	11.74%	(\$9,003,791.56)
Expense	\$62,168,870	\$67,029,155	\$23,611,145.72	\$41,829,575.30	35.23%	\$23,203,790.56
Grand Total	\$0	\$0	\$15,741,072.33	(\$17,329,506.31)		\$14,199,999.00

Christina A. Harrington, M.P.H.
Health Officer



Delicia J. Pruitt, M.D., M.P.H., F.A.A.F.P.
Medical Director

BUDGET AUDIT

February 20, 2026

3-17-10

Honorable Jack Tany, Chairman
Board of Commissioners
County of Saginaw
111 S. Michigan Ave.
Saginaw, MI 48602

SAGINAW COUNTY BOC
FEB 20 '25 AM 10:48

RE: REQUEST TO PRESENT

Dear Chairman Tany:

Please permit this letter to serve as my request for a presentation by Dr. Sheila Little at the Budget/Audit Committee meeting regarding a funded opioid settlement project. As part of the county's contract with Shapping Solutions LLC, periodic presentations to the Board are a contractual requirement. I am therefore requesting Dr. Sheila Little, CEO of Shaping Solutions LLC, be placed on the March agenda to present an update on her funded project called Project HOPE. Attached is also a written report from Dr. Little.

Respectfully,

Christina A. Harrington, MPH
Health Officer

\$100,000 Grant | Saginaw County Opioid Settlement Fund | BeWell Saginaw

40

ENROLLED
133% of Goal

685

PAGES
Original Curriculum

159

HOURS
CEU-Ready

87%

BUDGET USED
\$84,505 expended

PROGRAM TIMELINE



THE MULTIPLIER EFFECT

40 Graduates × 50 Service Hours = **2,000+ Hours**

of skilled prevention services delivered to Saginaw County

\$100K investment → \$50/hour for professional services (market rate: \$75-150/hr)

“

I feel the layout and foundation of the STOP IT NOW is so clean! It gives a concise name to issues I've seen in my own life and in the lives of others. I'm extremely excited to push this out into the community.

— Project H.O.P.E.™ Participant, Week 2

PROJECT H.O.P.E.™

Helping Others Prevent & Empower

STOP IT NOW® Facilitation and Certified L.I.F.E. Coaches™ Program

SEMI-ANNUAL PROGRESS REPORT

June 2025 - January 2026

Submitted to:

BeWell Saginaw

Saginaw County Opioid Settlement Fund

Submitted by:

Dr. Shiela A. Little, PhD, LMSW

Founder & CEO, Shaping Solutions LLC

February 2026

Executive Summary

Project H.O.P.E.™ has exceeded all initial projections during its first eight months of operation. The program launched on January 25, 2026, with 41 professionals attending orientation, representing 137% of the grant target of 30 participants. This report summarizes achievements from June 2025 through January 2026, including curriculum development, marketing, recruitment, and early program delivery.

Key Metric	Achievement
Participants Enrolled	40 (133% of Goal of 30 target)
Orientation Commitment Rate	97% "Fully Committed" or "Committed"
Curriculum Development	685 pages (409 master + 276 participant guide)
Total Program Hours	159 hours (semester-equivalent)
Budget Utilized	\$87,005 (87% of \$100,000)
CEU Readiness	Social Work, Nursing, Education boards
Program Status	Week 2 underway; 100% retention

Program Overview & Timeline

Project H.O.P.E.™ (Helping Others Prevent & Empower) is a \$100,000 grant-funded certification program designed to train 30 community professionals as STOP IT NOW® Facilitators and Certified L.I.F.E. Coaches™. The program addresses Saginaw County's opioid crisis through upstream prevention and emotional intelligence training.

Contract Period

- Grant Period: June 20, 2025 - June 20, 2026 (12 months)
- Program Delivery: January 25, 2026 - June 13, 2026 (20 weeks)
- Reporting Period Covered: June 2025 - January 2026

Phase Completion Status

Phase	Timeline	Status
Curriculum Development	June - December 2025	✓ Complete
Marketing & Recruitment	December 2025 - January 2026	✓ Complete
Application Review & Selection	January 2026	✓ Complete
Program Delivery (Weeks 1-11)	January - April 2026	In Progress
Facilitator Certification	April 2026	Scheduled
L.I.F.E. Coaches Certification™	June 2026	Scheduled

Recruitment & Enrollment

Marketing Campaign Results

A targeted 14-day digital marketing campaign (December 29, 2025 - January 11, 2026) exceeded all projections:

Metric	Result
Total Reach	35,259 impressions
Contacts Generated	115 interested leads
Completed Applications	45 (150% of 30 target)
Cost Per Application	\$11.76 (industry avg: \$50-200)
Geographic Targeting	85% Saginaw County residents
Total Ad Spend	\$529

Enrollment Funnel

Stage	Count	Conversion
Contacts Generated	115	,
Completed Applications	45	39%
Orientation Attendees	41	91%
Active in Week 2	40	100%

Curriculum Development

The Project H.O.P.E.™ curriculum represents a comprehensive, evidence-based certification program that integrates multiple theoretical frameworks into proprietary methodologies developed by Dr. Shiela A. Little, LMSW.

Curriculum Package

Component	Details
Master Curriculum	409 pages
Participant Guide	276 pages
Total Instructional Materials	685 pages
Program Duration	20 weeks (5 phases)
Total Program Hours	159 hours
Modules	20 modules, 90+ individual lessons
Bi-Weekly Skills Labs	9 supervised practice sessions

Program Structure: Five Phases

Phase	Weeks	Focus
Phase 1	Weeks 1-6	Foundations of Trauma-Informed Facilitation & Coaching
Phase 2	Weeks 7-11	STOP IT NOW® Framework Part 1 (S-T-O-P)
Phase 3	Weeks 12-16	Completion & Mastery (I-T-N-O-W)
Phase 4	Weeks 17-19	Specialization & Professional Development
Phase 5	Week 20	Capstone & Graduation

Theoretical Integration

The curriculum integrates evidence-based approaches within the proprietary STOP IT NOW® framework:

- Cognitive Behavioral Therapy (CBT) principles
- Polyvagal Theory and nervous system regulation
- Emotional Intelligence (EQ) development
- Trauma-informed care and ACEs education
- Adult Learning Theory and Stages of Change
- Motivational Interviewing techniques

Community Investment Beyond Grant Scope

Shaping Solutions LLC is committed to maximizing community impact beyond minimum grant requirements. The following represents value-added investment at no additional cost to the funder:

Grant Requirement vs. Actual Delivery

Element	Grant Requirement	Actual Delivery
Certified Professionals	30	40+ (133%)
Certification Level	STOP IT NOW® Facilitator	Facilitator + L.I.F.E. Coach™
Program Weeks	10-11 weeks	20 weeks
Additional Training		9 additional weeks at no cost

Value-Add Rationale

The additional L.I.F.E. Coach™ certification (Weeks 11-20) was added as a community investment because:

1. Facilitators with coaching skills can provide deeper, more sustainable support to community members
2. The extended training builds internal capacity for ongoing prevention work beyond the grant period
3. L.I.F.E. Coaches™ can generate revenue through fee-for-service work, supporting program sustainability
4. This positions Saginaw County as a leader in evidence-based prevention workforce development

Community Service Commitment: The Multiplier Effect

As a condition of certification, each Project H.O.P.E.™ graduate commits to providing 50 hours of community service using their STOP IT NOW® Facilitation and L.I.F.E. Coaching skills within Saginaw County.

Projected Community Impact

Metric	Value
Certified Professionals	40+
Service Hours Per Graduate	50 hours
Total Community Service Hours	2,000+ hours

This commitment ensures that the investment in workforce development translates directly into sustained community impact. These hours may include:

- Facilitating prevention workshops in schools, churches, and community centers

- Providing coaching to individuals navigating life transitions
- Supporting peer recovery and wellness programs
- Leading workplace wellness and emotional intelligence sessions
- Mentoring youth in opioid prevention and life skills

In practical terms: A single \$100,000 grant investment generates over 2,000 hours of skilled prevention services delivered by locally-trained professionals, creating a self-sustaining prevention workforce that continues serving Saginaw County long after grant funding concludes. This equates to approximately \$50 per hour for professional-level prevention services (market rate: \$75-150/hour).

Professional Credentialing & Sustainability

Project H.O.P.E.™ was designed from inception to meet professional credentialing standards, ensuring long-term value and recognition for graduates.

CEU-Ready Status

The program syllabus and curriculum meet continuing education requirements for multiple professional licensing boards:

Profession	CEU Application Statement
Social Work	Strengthens ethical practice, professional boundaries, trauma-informed decision-making, and workforce sustainability through structured, non-clinical continuing education.
Nursing	Supports nursing professional development by enhancing regulation-informed decision-making, professional role clarity, ethical presence, and resilience in high-stress care environments.
Education	Aligns with professional development standards for educators by building capacity for prevention-focused support, crisis-aware decision-making, and sustainable practice within school and youth-serving environments.

Program Hour Summary

Category	Hours
Instructional (Didactic) Hours	~100 hours
Coaching Hours (Receiving)	30 hours
Supervised Practice & Application	20 hours
Experiential Integration & Observation	~9 hours
TOTAL PROGRAM HOURS	~159 hours

Note: 159 program hours is equivalent to a semester-long graduate course, positioning graduates with substantial professional development credentials.

Early Participant Outcomes

Orientation Survey Results (n=41)

Post-orientation surveys captured participant readiness and program clarity:

Measure	Result
Commitment Level	97% "Fully Committed" or "Committed"
Program Expectations Clarity	91% "Very Clear"
Orientation Effectiveness	97% "Very Effective" or "Effective"
Preparedness for Week 1	88% "Prepared" or "Very Prepared"

Participant Voices

"I am looking forward to learning and growing with my cohort. I am eager to become the best version of myself and to use what I learn here in my business, for my future clients, my family and MYSELF!"

"I am looking forward to creating tools and a safety net of support for me while I go through this growth. I'm looking forward to identifying and addressing blind spots."

"I am looking forward to learning how to connect better with at-risk youth and help others make a positive change in their lives."

"I am ready to gain knowledge, insight, and understanding on how to help others while helping myself."

"The valley of despair explanation truly spoke to me and a pattern that often showed up in my life."

"Learning that addiction and behaviors come from survival mode, not failure. The STOP framework helped me understand triggers, patterns, and why change feels hard."

"I feel the layout and foundation of the STOP IT NOW is so clean! It gives a concise name to issues I've seen in my own life and in the lives of others. I'm extremely excited to push this out into the community."

"The most meaningful part of the orientation was the breakdown of the Stop It Now framework. After listening to the provider, I believe once someone is able to identify these cycles and learn how to stop and/or manage each one, they can adapt a new mindset to overcome life's challenges."

Financial Summary

Budget Utilization by Category

Category	Budgeted	Expended
Program Development	\$45,000	\$44,050
Communications & Marketing	\$29,700	\$22,092
Supplies & Materials	\$8,100	\$7,790
Indirect Costs	\$10,000	\$8,873
Office/Facility	\$7,200	\$4,200
TOTAL	\$100,000	\$87,005

Invoice Summary (June 2025 - January 2026)

Invoice	Period	Amount	Status
101	July 2025	\$7,381.48	Paid
102	August 2025	\$12,739.54	Paid
103	September 2025	\$11,212.31	Paid
104	October 2025	\$15,278.77	Paid
105	November 2025	\$13,759.80	Paid
106	December 2025	\$13,762.14	Paid
107	January 2026	\$12,871.16	Pending
TOTAL EXPENDED		\$87,005.20	87%

Remaining Balance: \$12,994.80 reserved for February-June program delivery, graduation ceremony, and final reporting.

Looking Ahead: February - June 2026

Key Milestones

Timeline	Milestone
February	Complete Phase 1 (Foundations); Begin STOP IT NOW® Framework
March	Complete STOP IT NOW® Part 1 (Stories, Triggers, Obstacles, Patterns)
April	Mid-Program Integration; STOP IT NOW® Facilitator Certification (30-35 expected)
May	Phase 3-4 (Completion, Mastery, Specialization); Capstone preparation
June	Capstone completion; L.I.F.E. Coach™ Certification; Graduation ceremony

Sustainability Model

Project H.O.P.E.™ is designed for sustainability beyond the initial grant period:

- Fee-for-Service Cohorts: Future cohorts offered at market rate (~\$2,500-5,000 per participant)
- Recertification Revenue: \$250 biennial recertification fees for continued credential maintenance
- Corporate Training: Customized programs for healthcare systems, school districts, and employers
- Alumni Network: Certified coaches create ongoing referral and partnership opportunities
- CEU Provider Status: Positioning for approved CEU provider status with licensing boards

Conclusion

Project H.O.P.E.™ has successfully transitioned from development to delivery, exceeding initial projections across all key metrics. The first eight months demonstrate:

1. Strong community demand: 150% of application target, 137% of enrollment target
2. Rigorous curriculum: 685 pages of original, evidence-based instructional materials
3. Professional credentialing readiness: 159 program hours, CEU-ready for multiple boards
4. High participant commitment: 97% report full commitment; 100% retention through Week 2
5. Community investment: 10+ additional participants + 9 weeks of L.I.F.E. Coach training at no extra cost

By April 2026, Saginaw County will have 30-35 newly certified STOP IT NOW® Facilitators capable of delivering prevention programming. By June 2026, these same professionals will hold full Certified L.I.F.E. Coach™ credentials, positioning our community as a leader in evidence-based, trauma-informed prevention workforce development.

We are grateful for BeWell Saginaw's investment in this vision and look forward to continued partnership as we build sustainable prevention infrastructure for our community.

For questions or additional information:

Dr. Shiela A. Little, PhD, LMSW
info@shapingsolutions.org | Shaping Solutions LLC