

AGENDA

BUDGET/AUDIT COMMITTEE

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

Thursday, November 6, 2025 – 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 (***October 9, 2025 – Attached***)
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda

1. **Koren Thurston, Finance Director**, re:

- **11-18-4** Approval of Vendor Transactions, Oct. 1 – 31, 2025; \$28,187,221.31
(*Board Report*)
- **11-18-5** Submission of Preliminary Monthly Financial Report for Sept. 2025 (*Receive & File*)
- **11-18-6** Submission of Preliminary Monthly Financial Report for Oct. 2025 (*Receive & File*)

2. **Miguel Gomez, Undersheriff, Sheriff's Office**, re:

- **11-18-7** Requesting approval to:
 - Increase the FY26 Budget by \$126,420 to cover services of a Medical Assistant through Vital Core Health Strategies; and
 - Increase the Jail Public Improvement Fund by \$17,880 to install a basketball backboard and rim in each rec room of the Jail(*Board Report*)

3. **Todd Borders, Family Court Administrator, 10th Circuit Court – Family Division**, re:

- **11-18-8** Requesting approval to:
 - Eliminate an Office Assistant I position PCN that is budgeted in the 101 account and grant the creation of an Intensive Juvenile Probation Officer – Floater position PCN that will be budgeted in the 29266200 account; and
 - Authorize an increase to the 29266200 budget in the amount of \$386,570 to add two (2) community provider contracts to assist children with support, treatment, and impact for juveniles – DYNAMIC by Adrian and Charles Green (\$200,000) and Women of Colors by Evelyn McGovern (\$186,570)(*Board Report*)

4. **INFORMATIONAL COMMUNICATIONS** (*To be Received & Filed by the Committee*) - None

- VI. Miscellaneous
- VII. Adjournment

MINUTES

BUDGET/AUDIT COMMITTEE

DRAFT

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

Thursday, October 9, 2025 – 4:00 p.m.

Present: Christopher Boyd – Chair, John Kaczynski, Michael Webster, Jack Tany
Absent: Tracey Slodowski – Vice-Chair
Others: Mary Catherine Hannah, Koren Thurston, Bill Smith, Mark Piotrowski, A. Taylor, Jan Histed, Jennifer Broadfoot, Jessica Sargent, Jaime Ceja, Suzy Koepplinger, Renee Sharkey, and Catherine Hicks

- I. Call to Order – ***Boyd at 4:00 p.m.***
- II. Welcome
- III. Correction/Approval of Minutes (***September 4, 2025***)
 - ***Moved by Kaczynski, seconded by Tany, to approve. Motion Carried.***
- IV. Public Comment – **None**
- V. Agenda

1. **Koren Thurston, Finance Director**, re:

- **10-21-7** Approval of Vendor Transactions, Sept. 1 – 30, 2025; \$23,938,823.54
- ***Webster moved, seconded by Kaczynski, to approve. Motion carried. (Board Report)***

2. **Jan Histed, Chief Financial Officer, Saginaw County Community Mental Health Authority**, re:

- **10-21-8** Submitting the SCCMHA FY26 Proposed Budget
(*Informational-no action*)

3. **Jessica Sargent, Director, Commission on Aging**, re:

- **10-21-9** Requesting approval to:

(1) Accept the grant for the Foster Grandparent Program for \$1,043,382 and the required match from fund balance; and

- ***Webster moved, seconded by Tany, to approve. Motion carried. (Board Report)***

(2) Transfer \$5,924 from fund balance to cover the cost to change the position of Volunteer Coordinator to 40 hours a week and debit \$5,166/\$758 to the appropriate accounts; and

- ***Tany moved, seconded by Kaczynski, to approve. Motion carried. (Board Report)***

(3) Approve elimination of the Custodian position and add a PT Driver I (MOW) position and add a contracted cleaning service for the Marie Davis Center with a reduction of fund balance by \$12,193

- ***Kaczynski moved, seconded by Webster, to approve. Motion carried. (Board Report)***

❖ Jessica Sargent announced the Ribbon Cutting for the Saginaw County Commission on Aging Marie E. Davis Senior Center to be held on Wednesday, November 19, 2025 from 1:30 p.m. – 2:30 p.m. Commissioner Webster recommended offering auto information training to seniors to promote vehicle safety.

4. **Andrew Klackiewicz, Director, Information Technology**, re:

- ~~10-21-10~~ Requesting approval to allocate an amount not to exceed \$75,000 from the _____ Public Improvement Fund to address the Michigan Department of Transportation's _____ required re-routing of the County's dark fiber at the intersection of M-58 (State St.) _____ and Mackinaw St.
- Administrator Hannah suggested there are other options and there is sufficient time to investigate those options. (*Withdrawn - to be revisited later*)

5. **INFORMATIONAL COMMUNICATIONS (To be Received & Filed by the Committee)**

- **10-21-11 COUNTY TREASURER** submitting the Foreclosing Governmental Unit Report of Real Property Foreclosure Sale Report under PA 225 of 1976; MCL 211.78m(8)(i)
- The committee requested a 10-year history of progression, a report for 2024 and one for 2025 in process as well as a GIS map to see over time the areas of the county that have been affected by the foreclosures. (Receive and File)

VI. Miscellaneous – **None**

VII. Adjournment

- ***Moved by Tany, seconded by Kaczynski, to adjourn; time being 4:50 p.m.***

Respectfully Submitted,
Christopher Boyd, Committee Chair
Suzy Koepplinger, Committee Clerk

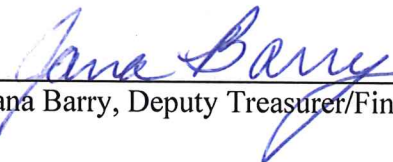
**BUDGET
AUDIT**

COMMUNICATION NO. 11-18-4

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: 10-01-25 through 10-31-25 Amount: \$28,187,221.31

Signed 
Jana Barry, Deputy Treasurer/Financial Analyst

SAGINAW COUNTY BOC
NOV 4 '25 AM 9:18

Signed 
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

111 South Michigan Avenue
Saginaw, MI 48602

BUDGET AUDIT

Mary Catherine Hannah
County Administrator

SAGINAW COUNTY BOC
NOV 4 '25 AM 9:41

Memorandum

11-18-5

DATE: November 4, 2025

TO: Mary Catherine Hannah, County Administrator

CC: Board of Commissioners, Budget Audit Committee

FROM: Koren Thurston, Finance Director

RE: **Monthly Financial Statement – September 2025 (Preliminary)**

This report, which includes unaudited information for the 2025 fiscal year through September, 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.

Please note that these amounts are subject to change as we continue with fiscal year 2025 close out and pending further audit adjustments.



(989) 790-5210



administratorsoffice@saginawcounty.com

Revenues by Function September 2025

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2025
Period	All

Function / Department	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government						
10117200 - County Administration	(\$3,094,855)	(\$3,325,197)	(\$3,488,594.41)	\$163,397.41	104.91%	(\$3,093,909.32)
10119200 - American Rescue Plan Act (ARPA)	(\$2,264,889)	(\$2,264,889)	\$0.00	(\$2,264,889.00)	0.00%	(\$1,428,634.00)
10121500 - County Clerk	(\$1,343,810)	(\$1,343,810)	(\$1,164,196.63)	(\$179,613.37)	86.63%	(\$1,361,746.91)
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00		\$0.00
10125300 - County Treasurer	(\$39,807,546)	(\$40,471,866)	(\$37,713,641.13)	(\$2,758,224.87)	93.18%	(\$41,362,336.08)
10125700 - Equalization	(\$299,600)	(\$299,600)	(\$291,638.50)	(\$7,961.50)	97.34%	(\$307,293.05)
10126200 - Elections	(\$53,400)	(\$53,400)	(\$125,304.51)	\$71,904.51	234.65%	(\$317,958.70)
10126202 - Elections-Early Vote Center	(\$528,876)	(\$528,876)	(\$186,674.13)	(\$342,201.87)	35.30%	(\$218,047.63)
10126506 - Other County Properties	(\$281,500)	(\$281,500)	(\$272,590.73)	(\$8,909.27)	96.84%	(\$333,229.08)
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$0.00	\$0.00		(\$26,935.87)
10126514 - 803 Court Street Property	(\$75,500)	(\$75,500)	(\$75,500.04)	\$0.04	100.00%	(\$82,240.31)
100 - General Government Total	(\$47,749,976)	(\$48,644,638)	(\$43,318,140.08)	(\$5,326,497.92)	89.05%	(\$48,532,330.95)
101 - Legislative						
10110100 - Board of Commissioners	\$0	\$0	(\$900.00)	\$900.00		\$0.00
101 - Legislative Total	\$0	\$0	(\$900.00)	\$900.00		\$0.00
275 - Judicial						
10128300 - Circuit Court	(\$238,620)	(\$238,620)	(\$240,117.87)	\$1,497.87	100.63%	(\$241,750.40)
10128301 - Circuit Ct/Due Process	(\$75,000)	(\$92,000)	(\$48,590.59)	(\$43,409.41)	52.82%	(\$107,665.68)
10128302 - Assigned Counsel Admin	\$0	\$0	\$0.00	\$0.00		\$0.00
10128308 - Legal Self-Help Center Grant	\$0	(\$56,400)	(\$56,400.00)	\$0.00	100.00%	\$0.00
10128400 - Family Division	(\$342,588)	(\$342,588)	(\$255,491.52)	(\$87,096.48)	74.58%	(\$338,128.48)
10128500 - Probation-Circuit Court	(\$25,500)	(\$25,500)	(\$25,861.06)	\$361.06	101.42%	\$0.00
10128600 - District Court	(\$1,718,620)	(\$1,718,620)	(\$2,397,753.12)	\$679,133.12	139.52%	(\$2,173,946.50)
10129400 - Probate Court	(\$296,734)	(\$296,734)	(\$286,093.01)	(\$10,640.99)	96.41%	(\$295,224.99)
10129600 - Prosecuting Attorney	(\$690,600)	(\$690,600)	(\$294,970.51)	(\$395,629.49)	42.71%	(\$463,522.57)
10129601 - Prosecutor-Welfare Enforcement	(\$528,485)	(\$488,950)	(\$423,494.79)	(\$65,455.21)	86.61%	(\$522,911.18)
10129800 - Family Counseling Services	(\$18,000)	(\$18,000)	(\$14,550.00)	(\$3,450.00)	80.83%	(\$14,055.00)
275 - Judicial Total	(\$3,934,147)	(\$3,968,012)	(\$4,043,322.47)	\$75,310.47	101.90%	(\$4,157,204.80)
300 - Public Safety						
10130101 - Sheriff's Office	(\$44,218)	(\$44,218)	(\$51,860.85)	\$7,642.85	117.28%	(\$45,329.46)
10133100 - Marine Law Enforcement	(\$7,700)	(\$18,350)	\$0.00	(\$18,350.00)	0.00%	(\$7,526.20)
10135100 - Sheriff's Dept Jail Division	(\$3,945,648)	(\$3,945,648)	(\$3,894,671.85)	(\$50,976.15)	98.71%	(\$3,947,079.49)
10136300 - Corrections Reimb Program	(\$57,927)	(\$57,927)	(\$214,343.31)	\$156,416.31	370.02%	(\$122,469.89)
300 - Public Safety Total	(\$4,055,493)	(\$4,066,143)	(\$4,160,876.01)	\$94,733.01	102.33%	(\$4,122,405.04)
440 - Public Works						
10144100 - Public Works/Drain Division	(\$51,552)	(\$51,552)	(\$11,933.52)	(\$39,618.48)	23.15%	(\$14,062.00)
440 - Public Works Total	(\$51,552)	(\$51,552)	(\$11,933.52)	(\$39,618.48)	23.15%	(\$14,062.00)
600 - Health and Welfare						
10164800 - Medical Examiner	(\$100,800)	(\$100,800)	(\$111,023.00)	\$10,223.00	110.14%	(\$99,855.40)
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$111,023.00)	\$10,223.00	110.14%	(\$99,855.40)
700 - Community and Economic Dev						
10171100 - Register of Deeds	(\$1,590,114)	(\$1,590,114)	(\$1,576,509.29)	(\$13,604.71)	99.14%	(\$1,553,720.39)
700 - Community and Economic Dev Total	(\$1,590,114)	(\$1,590,114)	(\$1,576,509.29)	(\$13,604.71)	99.14%	(\$1,553,720.39)
930 - Other Financing Sources						
10192500 - Budget Stabilization	(\$944,900)	(\$1,654,701)	\$0.00	(\$1,654,701.00)	0.00%	\$0.00
10193000 - Contributions From Other Funds	(\$1,776,824)	(\$1,776,824)	(\$292,362.78)	(\$1,484,461.22)	16.45%	(\$2,359,426.35)
930 - Other Financing Sources Total	(\$2,721,724)	(\$3,431,525)	(\$292,362.78)	(\$3,139,162.22)	8.52%	(\$2,359,426.35)
Grand Total	(\$60,203,806)	(\$61,852,784)	(\$53,515,067.15)	(\$8,337,716.85)	86.52%	(\$60,839,004.93)

Function	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government Total	(\$47,749,976)	(\$48,644,638)	(\$43,318,140.08)	(\$5,326,497.92)	89.05%	(\$48,532,330.95)
101 - Legislative Total	\$0	\$0	(\$900.00)	\$900.00	0.00%	\$0.00
275 - Judicial Total	(\$3,934,147)	(\$3,968,012)	(\$4,043,322.47)	\$75,310.47	101.90%	(\$4,157,204.80)
300 - Public Safety Total	(\$4,055,493)	(\$4,066,143)	(\$4,160,876.01)	\$94,733.01	102.33%	(\$4,122,405.04)
440 - Public Works Total	(\$51,552)	(\$51,552)	(\$11,933.52)	(\$39,618.48)	23.15%	(\$14,062.00)
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$111,023.00)	\$10,223.00	110.14%	(\$99,855.40)
700 - Community and Economic Dev Total	(\$1,590,114)	(\$1,590,114)	(\$1,576,509.29)	(\$13,604.71)	99.14%	(\$1,553,720.39)
930 - Other Financing Sources Total	(\$2,721,724)	(\$3,431,525)	(\$292,362.78)	(\$3,139,162.22)	8.52%	(\$2,359,426.35)
Grand Total	(\$60,203,806)	(\$61,852,784)	(\$53,515,067.15)	(\$8,337,716.85)	86.52%	(\$60,839,004.93)

Revenues by Source September 2025

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2025
Period	All

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
RA - Taxes	(\$31,188,636)	(\$31,451,593)	(\$29,399,863.32)	(\$2,051,729.68)	93.48%	(\$31,039,501.55)
RC - Licenses and Permits	(\$275,300)	(\$275,300)	(\$221,858.85)	(\$53,441.15)	80.59%	(\$226,667.90)
RD - Federal Grants	(\$2,801,074)	(\$2,753,839)	(\$423,494.79)	(\$2,330,344.21)	15.38%	(\$1,953,401.93)
RE - State Grants	(\$10,163,077)	(\$10,642,690)	(\$9,345,016.86)	(\$1,297,673.14)	87.81%	(\$9,852,030.55)
RF - Contrib/Local Units	\$0	\$0	\$0.00	\$0.00		\$0.00
RG - Charges for Services	(\$4,673,514)	(\$4,673,514)	(\$5,276,742.20)	\$603,228.20	112.91%	(\$5,324,437.18)
RH - Fines and Forfeits	(\$335,500)	(\$335,500)	(\$468,313.61)	\$132,813.61	139.59%	(\$379,019.95)
RI - Interest and Rents	(\$275,501)	(\$275,501)	(\$340,508.15)	\$65,007.15	123.60%	(\$2,510,664.39)
RJ - Other Revenue	(\$4,245,482)	(\$4,475,824)	(\$4,222,908.59)	(\$252,915.41)	94.35%	(\$3,877,562.68)
RK - Other Financing Srcs	(\$6,245,722)	(\$6,969,023)	(\$3,816,360.78)	(\$3,152,662.22)	54.76%	(\$5,675,718.80)
Grand Total	(\$60,203,806)	(\$61,852,784)	(\$53,515,067.15)	(\$8,337,716.85)	86.52%	(\$60,839,004.93)

**Tax Revenue/Revenue Sharing
September 2025**

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2025
Period	All

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
40200 - Current Real Property Taxes	(\$30,219,636)	(\$30,219,636)	(\$28,219,043.19)	(\$2,000,592.81)	93.38%	(\$30,031,094.74)
41100 - Unpd Real Prop Tax-Leased Land	(\$9,000)	(\$9,000)	(\$272.38)	(\$8,727.62)	3.03%	(\$1,619.32)
41200 - Unpaid Personal Property Taxes	(\$75,000)	(\$75,000)	(\$34,935.37)	(\$40,064.63)	46.58%	(\$31,413.34)
43200 - Payment In Lieu of Taxes	(\$90,000)	(\$90,000)	(\$47,359.04)	(\$42,640.96)	52.62%	(\$47,489.16)
43900 - Recreational Marijuana Payment	(\$700,000)	(\$962,957)	(\$989,887.22)	\$26,930.22	102.80%	(\$827,208.90)
44200 - Medical Marihuana Excise Tax	(\$10,000)	(\$10,000)	(\$12,059.56)	\$2,059.56	120.60%	(\$9,763.05)
44510 - Interest-Delinquent Taxes	(\$60,000)	(\$60,000)	(\$69,012.55)	\$9,012.55	115.02%	(\$63,779.16)
44520 - Interest-Real Property	(\$25,000)	(\$25,000)	(\$27,294.01)	\$2,294.01	109.18%	(\$27,133.88)
54700 - State Grants-Court Equity Fun	(\$789,800)	(\$789,800)	(\$588,413.00)	(\$201,387.00)	74.50%	(\$831,887.00)
54701 - State Grants-Convention/Liquor	(\$821,120)	(\$821,120)	(\$370,230.00)	(\$450,890.00)	45.09%	(\$800,685.57)
57300 - Local Community Stabiliz Share	(\$1,400,000)	(\$1,400,000)	(\$1,092,880.52)	(\$307,119.48)	78.06%	(\$1,166,751.52)
57400 - State Grants-State Rev Sharing	(\$5,744,960)	(\$6,096,323)	(\$6,183,533.45)	\$87,210.45	101.43%	(\$5,471,327.09)
Grand Total	(\$39,944,516)	(\$40,558,836)	(\$37,634,920.29)	(\$2,923,915.71)	92.79%	(\$39,310,152.73)

Expenditures by Function September 2025

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2025
Period	All

Function / Department	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government						
10117200 - County Administration	\$750,356	\$825,637	\$697,254.23	\$88,382.77	84.45%	\$622,270.28
10119100 - Financial Management	\$931,876.00	\$966,312.00	\$949,697.04	\$16,614.96	98.28%	\$893,661.15
10119200 - American Rescue Plan Act (ARPA)	\$0	\$0	\$0.00	\$0.00		\$161,906.73
10121500 - County Clerk	\$1,880,506	\$1,871,843	\$1,765,510.20	\$106,332.80	94.32%	\$1,766,541.56
10121600 - Jury Commission	\$9,790.00	\$9,790.00	\$6,307.84	\$3,482.16	64.43%	\$307.84
10122300 - Auditing	\$187,000.00	\$187,000.00	\$148,000.00	\$38,500.00	79.14%	\$143,850.00
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00		\$0.00
10125300 - County Treasurer	\$1,126,984	\$1,124,903	\$1,057,323.94	\$64,211.03	93.99%	\$1,027,034.36
10125700 - Equalization	\$979,355	\$1,014,902	\$929,113.19	\$85,737.01	91.55%	\$841,018.38
10126200 - Elections	\$329,563	\$330,527	\$176,659.06	\$153,867.94	53.45%	\$282,362.38
10126202 - Elections-Early Vote Center	\$528,876	\$528,876	\$114,958.41	\$413,917.59	21.74%	\$218,047.63
10126501 - Telephone-Central Switchboard	\$64,500.00	\$70,500.00	\$70,308.16	\$191.84	99.73%	\$62,247.40
10126502 - County Office Bldg & Grds	\$297,647.00	\$297,647.00	\$270,161.75	\$27,485.25	90.77%	\$260,883.92
10126503 - Courthouse Bldg & Grds	\$1,808,097.00	\$1,822,214.00	\$1,723,923.55	\$85,197.00	94.61%	\$1,687,747.56
10126505 - Juvenile Ctr Bldg & Grounds	\$295,992.00	\$296,392.00	\$310,085.60	(\$13,693.60)	104.62%	\$287,359.78
10126506 - Other County Properties	\$912,165	\$1,068,621	\$923,097.56	\$129,683.63	86.38%	\$848,245.77
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$0.00	\$0.00		\$73,679.60
10126508 - 1312 Gratiot Road	\$0.00	\$0.00	\$0.00	\$0.00		\$32,071.55
10126514 - 803 Court Street Property	\$26,492	\$26,492	\$23,155.80	\$3,336.20	87.41%	\$16,862.97
10126600 - Corporation Counsel	\$221,675.00	\$221,675.00	\$177,476.35	\$44,198.65	80.06%	\$166,461.13
10127000 - Personnel/Human Resources	\$457,146.00	\$541,160.00	\$482,673.77	\$45,010.03	89.19%	\$388,979.76
100 - General Government Total	\$10,808,020	\$11,204,491	\$9,825,706.45	\$1,292,455.26	87.69%	\$9,781,539.75
101 - Legislative						
10110100 - Board of Commissioners	\$688,601	\$738,491	\$723,957.01	\$14,533.99	98.03%	\$655,162.31
101 - Legislative Total	\$688,601	\$738,491	\$723,957.01	\$14,533.99	98.03%	\$655,162.31
275 - Judicial						
10128300 - Circuit Court	\$3,420,902	\$3,709,816	\$3,648,774.95	\$53,751.05	98.35%	\$3,460,884.33
10128301 - Circuit Ct/Due Process	\$289,300	\$379,300	\$317,619.17	\$57,063.36	83.74%	\$240,528.60
10128302 - Assigned Counsel Admin	\$924,855	\$924,855	\$924,854.51	\$0.49	100.00%	\$924,854.51
10128308 - Legal Self-Help Center Grant	\$0	\$62,400	\$58,919.89	\$3,480.11	94.42%	\$0.00
10128400 - Family Division	\$3,058,315	\$3,374,251	\$3,211,104.11	\$163,146.89	95.16%	\$2,882,184.00
10128500 - Probation-Circuit Court	\$157,959	\$157,959	\$118,333.02	\$39,625.98	74.91%	\$71,136.29
10128600 - District Court	\$5,564,748	\$5,635,151	\$5,502,863.44	\$121,005.52	97.65%	\$5,453,066.32
10128700 - Probation-District Court	\$1,009,923.00	\$1,069,460.00	\$1,009,828.98	\$59,631.02	94.42%	\$956,276.39
10129400 - Probate Court	\$1,423,609	\$1,410,160	\$1,358,400.16	\$42,075.84	96.33%	\$1,374,430.35
10129600 - Prosecuting Attorney	\$5,459,263	\$5,514,307	\$5,254,407.85	\$259,899.15	95.29%	\$5,072,557.17
10129601 - Prosecutor-Welfare Enforcement	\$800,735	\$740,834	\$720,148.69	\$20,685.31	97.21%	\$783,296.34
10129800 - Family Counseling Services	\$18,000	\$18,000	\$2,335.00	\$15,665.00	12.97%	\$760.00
275 - Judicial Total	\$22,127,609	\$22,996,493	\$22,127,589.77	\$836,029.72	96.22%	\$21,219,974.30
300 - Public Safety						
10130101 - Sheriff's Office	\$898,063	\$725,904	\$709,532.42	\$16,371.58	97.74%	\$877,807.59
10133100 - Marine Law Enforcement	\$7,700	\$18,350	\$17,948.53	\$401.47	97.81%	\$7,011.19
10135100 - Sheriff's Dept Jail Division	\$12,028,169	\$12,308,157	\$11,605,742.36	\$585,082.28	94.29%	\$11,541,371.90
10136300 - Corrections Reimb Program	\$61,528	\$71,596	\$70,109.24	\$1,486.76	97.92%	\$57,649.67
300 - Public Safety Total	\$12,995,460	\$13,124,007	\$12,403,332.55	\$603,342.09	94.51%	\$12,483,840.35
440 - Public Works						
10144100 - Public Works/Drain Division	\$704,739	\$709,838	\$659,348.75	\$50,489.25	92.89%	\$609,777.47
10144500 - Drain-County At Large	\$350,000.00	\$350,000.00	\$323,932.11	\$26,067.89	92.55%	\$279,684.02
440 - Public Works Total	\$1,054,739	\$1,059,838	\$983,280.86	\$76,557.14	92.78%	\$889,461.49
600 - Health and Welfare						
10164800 - Medical Examiner	\$1,571,148	\$1,538,554	\$1,252,047.09	\$286,506.83	81.38%	\$1,346,453.47
10168100 - Veterans Burials	\$16,000	\$16,000	\$10,800.00	\$5,200.00	67.50%	\$11,700.00
600 - Health and Welfare Total	\$1,587,148	\$1,554,554	\$1,262,847.09	\$291,706.83	81.24%	\$1,358,153.47
700 - Community and Economic Dev						
10171100 - Register of Deeds	\$795,732	\$850,365	\$822,555.37	\$10,555.44	96.73%	\$768,260.16
10171102 - Plat Board	\$300	\$300	\$0.00	\$300.00	0.00%	\$0.00
700 - Community and Economic Dev Total	\$796,032	\$850,665	\$822,555.37	\$10,855.44	96.70%	\$768,260.16

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	\$1,359,761	\$1,359,761	\$1,306,338.94	\$922.06	96.07%	\$1,204,316.33
10196500 - Contributions To Other Funds	\$8,786,436	\$8,964,484	\$8,964,484.00	\$0.00	100.00%	\$10,710,026.29
965 - Other Financing Uses Total	\$10,146,197	\$10,324,245	\$10,270,822.94	\$922.06	99.48%	\$11,914,342.62
Grand Total	\$60,203,806	\$61,852,784	\$58,420,092.04	\$3,126,402.53	94.45%	\$59,070,734.45

Function	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government Total	\$10,808,020	\$11,204,491	\$9,825,706.45	\$1,292,455.26	87.69%	\$9,781,539.75
101 - Legislative Total	\$688,601	\$738,491	\$723,957.01	\$14,533.99	98.03%	\$655,162.31
275 - Judicial Total	\$22,127,609	\$22,996,493	\$22,127,589.77	\$836,029.72	96.22%	\$21,219,974.30
300 - Public Safety Total	\$12,995,460	\$13,124,007	\$12,403,332.55	\$603,342.09	94.51%	\$12,483,840.35
440 - Public Works Total	\$1,054,739	\$1,059,838	\$983,280.86	\$76,557.14	92.78%	\$889,461.49
600 - Health and Welfare Total	\$1,587,148	\$1,554,554	\$1,262,847.09	\$291,706.83	81.24%	\$1,358,153.47
700 - Community and Economic Dev Total	\$796,032	\$850,665	\$822,555.37	\$10,855.44	96.70%	\$768,260.16
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00		\$0.00
965 - Other Financing Uses Total	\$10,146,197	\$10,324,245	\$10,270,822.94	\$922.06	99.48%	\$11,914,342.62
Grand Total	\$60,203,806	\$61,852,784	\$58,420,092.04	\$3,126,402.53	94.45%	\$59,070,734.45

Expenditures by Category September 2025

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2025
Period	All

Source	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
EA - Personal Services	\$18,268,750	\$18,718,732	\$17,835,309.19	\$883,422.81	95.28%	\$17,070,838.44
EB - Employee Fringe Ben	\$14,627,238	\$14,647,271	\$14,168,309.89	\$478,961.11	96.73%	\$14,513,232.85
EC - Supplies	\$976,504	\$962,235	\$621,704.43	\$223,271.24	64.61%	\$745,428.76
ED - Other Srvcs & Chrgs	\$15,004,923	\$15,933,209	\$14,500,863.04	\$1,243,315.86	91.01%	\$13,636,062.92
EE - Capital Outlay	\$213,871	\$300,769	\$158,337.49	\$142,431.51	52.64%	\$155,832.19
EG - Other Financing Uses	\$11,112,520	\$11,290,568	\$11,135,568.00	\$155,000.00	98.63%	\$12,949,339.29
Grand Total	\$60,203,806	\$61,852,784	\$58,420,092.04	\$3,126,402.53	94.45%	\$59,070,734.45

Summary of Revenues and Expenditures September 2025

Fund	101 - General Fund
Account Type	(Multiple Items)
Fiscal Year	2025
Period	All

Account Type	Original Budget	Revised Budget	Actual	Remaining Balance	% Used	LY Amount
Revenue	(\$60,203,806)	(\$61,852,784)	(\$53,515,067.15)	(\$8,337,716.85)	86.52%	(\$60,839,004.93)
Expense	\$60,203,806	\$61,852,784	\$58,420,092.04	\$3,126,402.53	94.45%	\$59,070,734.45
Grand Total	\$0	\$0	\$4,905,024.89	(\$5,211,314.32)		(\$1,768,270.48)



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

BUDGET AUDIT

Mary Catherine Hannah
County Administrator

Memorandum

SAGINAW COUNTY BOC
NOV 4 '25 AM 9:42

11-18-6

DATE: November 4, 2025

TO: Mary Catherine Hannah, County Administrator

CC: Board of Commissioners, Budget Audit Committee

FROM: Koren Thurston, Finance Director

RE: **Monthly Financial Statement – October 2025**

This report, which includes unaudited information for the 2026 fiscal year through October, 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.

Please note that these amounts are subject to change as we continue with fiscal year 2025 close out.



(989) 790-5210



administratorsoffice@saginawcounty.com

Revenues by Function October 2025

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)	(\$3,325,197)	(\$5,355.79)	(\$3,319,841.21)	0.16%	(\$1,807.80)
10119200 - American Rescue Plan Act (ARPA)	(\$2,264,889)	(\$2,264,889)	\$0.00	(\$2,264,889.00)	0.00%	\$0.00
10121500 - County Clerk	(\$1,343,810)	(\$1,343,810)	(\$47,877.09)	(\$1,295,932.91)	3.56%	(\$40,335.98)
10125300 - County Treasurer	(\$41,944,568)	(\$41,944,568)	(\$1,430,755.52)	(\$40,513,812.48)	3.41%	(\$4,890,197.47)
10125700 - Equalization	(\$255,600)	(\$255,600)	\$0.00	(\$255,600.00)	0.00%	\$0.00
10126200 - Elections	(\$69,400)	(\$69,400)	(\$700.00)	(\$68,700.00)	1.01%	\$0.00
10126202 - Elections-Early Vote Center	(\$528,876)	(\$528,876)	\$0.00	(\$528,876.00)	0.00%	\$0.00
10126506 - Other County Properties	(\$281,500)	(\$281,500)	(\$4,500.00)	(\$277,000.00)	1.60%	(\$17,653.28)
10126514 - 803 Court Street Property	(\$77,765)	(\$77,765)	\$0.00	(\$77,765.00)	0.00%	\$0.00
100 - General Government Total	(\$50,091,605)	(\$50,091,605)	(\$1,489,188.40)	(\$48,602,416.60)	2.97%	(\$4,949,994.53)
101 - Legislative						
10110100 - Board of Commissioners	\$0	\$0	\$0.00	\$0.00		\$0.00
101 - Legislative Total	\$0	\$0	\$0.00	\$0.00		\$0.00
275 - Judicial						
10128300 - Circuit Court	(\$238,620)	(\$238,620)	(\$659.70)	(\$237,960.30)	0.28%	(\$750.78)
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)	\$0.00	(\$75,000.00)	0.00%	\$0.00
10128400 - Family Division	(\$287,281)	(\$287,281)	(\$10.00)	(\$287,271.00)	0.00%	(\$1,310.12)
10128500 - Probation-Circuit Court	(\$25,500)	(\$25,500)	\$0.00	(\$25,500.00)	0.00%	\$0.00
10128600 - District Court	(\$1,706,320)	(\$1,706,320)	(\$1,694.93)	(\$1,704,625.07)	0.10%	(\$150.00)
10129400 - Probate Court	(\$306,342)	(\$306,342)	(\$7,207.72)	(\$299,134.28)	2.35%	(\$8,513.44)
10129600 - Prosecuting Attorney	(\$690,600)	(\$690,600)	(\$3,152.20)	(\$687,447.80)	0.46%	(\$3,626.40)
10129601 - Prosecutor-Welfare Enforcement	(\$547,832)	(\$547,832)	\$0.00	(\$547,832.00)	0.00%	\$0.00
10129800 - Family Counseling Services	(\$18,000)	(\$18,000)	(\$1,485.00)	(\$16,515.00)	8.25%	(\$1,575.00)
275 - Judicial Total	(\$4,020,495)	(\$4,020,495)	(\$14,209.55)	(\$4,006,285.45)	0.35%	(\$15,925.74)
300 - Public Safety						
10130101 - Sheriff's Office	(\$44,218)	(\$44,218)	(\$3,613.66)	(\$40,604.34)	8.17%	(\$3,181.33)
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)	\$0.00	(\$4,000,462.00)	0.00%	(\$39,513.80)
10136300 - Corrections Reimb Program	(\$91,000)	(\$91,000)	\$0.00	(\$91,000.00)	0.00%	\$0.00
300 - Public Safety Total	(\$4,143,380)	(\$4,143,380)	(\$3,613.66)	(\$4,139,766.34)	0.09%	(\$42,695.13)
440 - Public Works						
10144100 - Public Works/Drain Division	(\$11,552)	(\$11,552)	(\$36,000.00)	\$24,448.00	311.63%	\$0.00
440 - Public Works Total	(\$11,552)	(\$11,552)	(\$36,000.00)	\$24,448.00	311.63%	\$0.00
600 - Health and Welfare						
10164800 - Medical Examiner	(\$102,300)	(\$102,300)	(\$475.00)	(\$101,825.00)	0.46%	\$0.00
600 - Health and Welfare Total	(\$102,300)	(\$102,300)	(\$475.00)	(\$101,825.00)	0.46%	\$0.00
700 - Community and Economic Dev						
10171100 - Register of Deeds	(\$1,458,700)	(\$1,458,700)	(\$107,298.12)	(\$1,351,401.88)	7.36%	(\$108,089.27)
700 - Community and Economic Dev Total	(\$1,458,700)	(\$1,458,700)	(\$107,298.12)	(\$1,351,401.88)	7.36%	(\$108,089.27)
930 - Other Financing Sources						
10192500 - Budget Stabilization	(\$564,014)	(\$599,014)	\$0.00	(\$599,014.00)	0.00%	\$0.00
10193000 - Contributions From Other Funds	(\$1,776,824)	(\$1,776,824)	\$0.00	(\$1,776,824.00)	0.00%	\$0.00
930 - Other Financing Sources Total	(\$2,340,838)	(\$2,375,838)	\$0.00	(\$2,375,838.00)	0.00%	\$0.00
Grand Total	(\$62,168,870)	(\$62,203,870)	(\$1,650,784.73)	(\$60,553,085.27)	2.65%	(\$5,116,704.67)

Function	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government	(\$50,091,605)	(\$50,091,605)	(\$1,489,188)	(\$48,602,417)	2.97%	(\$4,949,994.53)
101 - Legislative	0	0	0	0	\$0.00	\$0.00
275 - Judicial	(\$4,020,495)	(\$4,020,495)	(\$14,210)	(\$4,006,285)	0.35%	(\$15,925.74)
300 - Public Safety	(\$4,143,380)	(\$4,143,380)	(\$3,614)	(\$4,139,766)	0.09%	(\$42,695.13)
440 - Public Works	(\$11,552)	(\$11,552)	(\$36,000)	\$24,448	311.63%	\$0.00
600 - Health and Welfare	(\$102,300)	(\$102,300)	(\$475)	(\$101,825)	0.46%	\$0.00
700 - Community and Economic Dev	(\$1,458,700)	(\$1,458,700)	(\$107,298)	(\$1,351,402)	7.36%	(\$108,089.27)
930 - Other Financing Sources	(\$2,340,838)	(\$2,375,838)	\$0	(\$2,375,838)	0.00%	\$0.00
Grand Total	(\$62,168,870)	(\$62,203,870)	(\$1,650,784.73)	(\$60,553,085.27)	2.65%	(\$5,116,704.67)

Revenues by Source October 2025

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)	(\$1,241.28)	(\$33,091,500.72)	0.00%	(\$3,370,373.11)
RC - Licenses and Permits	(\$275,300)	(\$275,300)	(\$6,116.00)	(\$269,184.00)	2.22%	(\$3,746.00)
RD - Federal Grants	(\$2,820,421)	(\$2,820,421)	\$0.00	(\$2,820,421.00)	0.00%	\$0.00
RE - State Grants	(\$10,557,709)	(\$10,557,709)	(\$1,416,779.76)	(\$9,140,929.24)	13.42%	(\$1,450,567.30)
RF - Contrib/Local Units	\$0	\$0	\$0.00	\$0.00		\$0.00
RG - Charges for Services	(\$4,275,458)	(\$4,275,458)	(\$222,736.08)	(\$4,052,721.92)	5.21%	(\$213,831.70)
RH - Fines and Forfeits	(\$335,200)	(\$335,200)	\$0.00	(\$335,200.00)	0.00%	(\$1,748.10)
RI - Interest and Rents	(\$277,766)	(\$277,766)	\$0.00	(\$277,766.00)	0.00%	(\$58,411.26)
RJ - Other Revenue	(\$4,461,324)	(\$4,461,324)	(\$3,911.61)	(\$4,457,412.39)	0.09%	(\$18,027.20)
RK - Other Financing Srcs	(\$6,072,950)	(\$6,107,950)	\$0.00	(\$6,107,950.00)	0.00%	\$0.00
Grand Total	(\$62,168,870)	(\$62,203,870)	(\$1,650,784.73)	(\$60,553,085.27)	2.65%	(\$5,116,704.67)

**Tax Revenue/Revenue Sharing
October 2025**

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)	\$0.00	(\$32,023,742.00)	0.00%	(\$3,370,373.11)
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)	\$0.00	(\$75,000.00)	0.00%	\$0.00
43200 - Payment In Lieu of Taxes	(\$90,000)	(\$90,000)	(\$1,241.28)	(\$88,758.72)	1.38%	\$0.00
43900 - Recreational Marijuana Payment	(\$800,000)	(\$800,000)	\$0.00	(\$800,000.00)	0.00%	\$0.00
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)	\$0.00	(\$789,800.00)	0.00%	\$0.00
54701 - State Grants-Convention/Liquor	(\$821,120)	(\$821,120)	\$0.00	(\$821,120.00)	0.00%	\$0.00
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)	(\$911,887.00)	(\$5,483,489.00)	14.26%	(\$911,890.00)
Grand Total	(\$42,099,038)	(\$42,099,038)	(\$1,418,021.04)	(\$40,681,016.96)	3.37%	(\$4,820,940.41)

Expenditures by Function October 2025

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	\$855,767	\$40,934.53	\$814,832.47	4.78%	\$29,730.81
10119100 - Financial Management	\$959,984.00	\$959,984.00	\$65,940.16	\$859,243.84	6.87%	\$43,587.71
10119200 - American Rescue Plan Act (ARPA)	\$0	\$0	\$0.00	\$0.00		\$0.00
10121500 - County Clerk	\$1,881,276	\$1,881,276	\$110,417.40	\$1,770,858.60	5.87%	\$80,716.33
10121600 - Jury Commission	\$9,799.00	\$9,799.00	\$0.00	\$9,799.00	0.00%	\$0.00
10122300 - Auditing	\$198,000.00	\$198,000.00	\$0.00	\$184,000.00	0.00%	\$0.00
10125300 - County Treasurer	\$1,153,211	\$1,153,211	\$61,721.51	\$1,067,262.13	5.35%	\$50,161.76
10125700 - Equalization	\$984,932	\$984,932	\$63,538.37	\$921,393.63	6.45%	\$57,442.79
10126200 - Elections	\$335,553	\$335,553	\$4,700.36	\$330,852.64	1.40%	\$6,157.21
10126202 - Elections-Early Vote Center	\$528,876	\$528,876	\$2,113.50	\$526,666.14	0.40%	\$1,887.49
10126501 - Telephone-Central Switchboard	\$66,500.00	\$66,500.00	\$15,199.71	\$51,300.29	22.86%	\$14,591.80
10126502 - County Office Bldg & Grds	\$289,821.00	\$289,821.00	\$14,198.14	\$255,217.93	4.90%	\$10,756.54
10126503 - Courthouse Bldg & Grds	\$1,841,275.00	\$1,841,275.00	\$83,948.34	\$1,730,423.09	4.56%	\$76,513.88
10126505 - Juvenile Ctr Bldg & Grounds	\$287,685.00	\$287,685.00	\$13,562.99	\$250,757.26	4.71%	\$11,062.88
10126506 - Other County Properties	\$1,079,102	\$1,079,102	\$51,009.29	\$1,016,579.30	4.73%	\$52,230.95
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$0.00	\$0.00		\$0.00
10126508 - 1312 Gratiot Road	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
10126514 - 803 Court Street Property	\$26,567	\$26,567	\$0.00	\$26,567.00	0.00%	\$752.41
10126600 - Corporation Counsel	\$208,515.00	\$208,515.00	\$0.00	\$208,515.00	0.00%	\$0.00
10127000 - Personnel/Human Resources	\$475,268.00	\$475,268.00	\$33,479.42	\$426,841.38	7.04%	\$23,789.71
100 - General Government Total	\$11,182,131	\$11,182,131	\$560,763.72	\$10,451,109.70	5.01%	\$459,382.27
101 - Legislative						
10110100 - Board of Commissioners	\$757,725	\$757,725	\$77,012.73	\$668,712.27	10.16%	\$28,071.77
101 - Legislative Total	\$757,725	\$757,725	\$77,012.73	\$668,712.27	10.16%	\$28,071.77
275 - Judicial						
10128300 - Circuit Court	\$3,718,767	\$3,718,767	\$228,177.19	\$3,455,921.24	6.14%	\$158,420.05
10128301 - Circuit Ct/Due Process	\$367,000	\$367,000	\$14,496.84	\$322,588.66	3.95%	\$25,244.14
10128302 - Assigned Counsel Admin	\$924,855	\$924,855	\$0.00	\$924,855.00	0.00%	\$0.00
10128308 - Legal Self-Help Center Grant	\$75,000	\$75,000	\$0.00	(\$7,400.00)	0.00%	\$4,479.92
10128400 - Family Division	\$3,369,620	\$3,369,620	\$178,694.96	\$2,463,216.82	5.30%	\$116,578.79
10128500 - Probation-Circuit Court	\$155,073	\$155,073	\$6,114.72	\$129,707.73	3.94%	\$5,480.49
10128600 - District Court	\$5,717,680	\$5,717,680	\$357,895.88	\$5,281,861.43	6.26%	\$254,039.96
10128700 - Probation-District Court	\$1,066,100.00	\$1,066,100.00	\$62,873.96	\$1,003,226.04	5.90%	\$45,702.71
10129400 - Probate Court	\$1,440,252	\$1,440,252	\$87,569.15	\$1,322,682.85	6.08%	\$66,354.26
10129600 - Prosecuting Attorney	\$5,442,114	\$5,442,114	\$362,879.13	\$5,064,628.34	6.67%	\$265,051.11
10129601 - Prosecutor-Welfare Enforcement	\$830,048	\$830,048	\$49,451.63	\$780,596.37	5.96%	\$37,782.48
10129800 - Family Counseling Services	\$18,000	\$18,000	\$0.00	\$18,000.00	0.00%	\$2,335.00
275 - Judicial Total	\$23,124,509	\$23,124,509	\$1,348,153.46	\$20,759,884.48	5.83%	\$981,468.91
300 - Public Safety						
10130101 - Sheriff's Office	\$867,835	\$867,835	\$52,049.24	\$815,785.76	6.00%	\$36,696.00
10133100 - Marine Law Enforcement	\$7,700	\$7,700	\$0.00	\$7,700.00	0.00%	\$0.00
10135100 - Sheriff's Dept Jail Division	\$12,439,062	\$12,439,062	\$579,294.57	\$10,475,845.21	4.66%	\$698,212.10
10136300 - Corrections Reimb Program	\$76,261	\$76,261	\$1,996.85	\$74,264.15	2.62%	\$1,384.00
300 - Public Safety Total	\$13,390,858	\$13,390,858	\$633,340.66	\$11,373,595.12	4.73%	\$736,292.10
440 - Public Works						
10144100 - Public Works/Drain Division	\$625,468	\$625,468	\$37,804.95	\$587,663.05	6.04%	\$27,410.27
10144500 - Drain-County At Large	\$375,000.00	\$375,000.00	\$0.00	\$375,000.00	0.00%	\$4,500.00
440 - Public Works Total	\$1,000,468	\$1,000,468	\$37,804.95	\$962,663.05	3.78%	\$31,910.27
600 - Health and Welfare						
10164800 - Medical Examiner	\$1,517,541	\$1,552,541	\$66,061.41	\$1,473,979.59	4.26%	\$15,312.27
10168100 - Veterans Burials	\$16,000	\$16,000	\$0.00	\$16,000.00	0.00%	\$600.00
600 - Health and Welfare Total	\$1,533,541	\$1,568,541	\$66,061.41	\$1,489,979.59	4.21%	\$15,912.27
700 - Community and Economic Dev						
10171100 - Register of Deeds	\$847,167	\$847,167	\$48,355.67	\$770,311.33	5.71%	\$35,726.54
10171102 - Plat Board	\$300	\$300	\$0.00	\$300.00	0.00%	\$0.00
700 - Community and Economic Dev Total	\$847,467	\$847,467	\$48,355.67	\$770,611.33	5.71%	\$35,726.54

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	\$1,423,461	\$952,063.70	\$471,397.30	66.88%		\$143,832.10
10196500 - Contributions To Other Funds	\$8,908,710	\$8,908,710	\$0.00	\$8,908,710.00	0.00%		\$0.00
965 - Other Financing Uses Total	\$10,332,171	\$10,332,171	\$952,063.70	\$9,380,107.30	9.21%		\$143,832.10
Grand Total	\$62,168,870	\$62,203,870	\$3,723,556.30	\$55,856,662.84	5.99%		\$2,432,596.23

Function	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government	\$11,182,131	\$11,182,131	\$560,764	\$10,451,110	5.01%	\$459,382
101 - Legislative	\$757,725	\$757,725	\$77,012.73	\$668,712.27	10.16%	\$28,071.77
275 - Judicial	\$23,124,509	\$23,124,509	\$1,348,153.46	\$20,759,884.48	5.83%	\$981,468.91
300 - Public Safety	\$13,390,858	\$13,390,858	\$633,340.66	\$11,373,595.12	4.73%	\$736,292.10
440 - Public Works	\$1,000,468	\$1,000,468	\$37,804.95	\$962,663.05	3.78%	\$31,910.27
600 - Health and Welfare	\$1,533,541	\$1,568,541	\$66,061.41	\$1,489,979.59	4.21%	\$15,912.27
700 - Community and Economic Dev	\$847,467	\$847,467	\$48,355.67	\$770,611.33	5.71%	\$35,726.54
930 - Other Financing Sources	\$0	\$0	\$0.00	\$0.00	0.00%	\$0.00
965 - Other Financing Uses	\$10,332,171	\$10,332,171	\$952,063.70	\$9,380,107.30	9.21%	\$143,832.10
Grand Total	\$62,168,870	\$62,203,870	\$3,723,556.30	\$55,856,662.84	5.99%	\$2,432,596.23

Expenditures by Category October 2025

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	\$19,464,955	\$1,255,438.49	\$18,209,516.51	6.45%	\$585,556.41
EB - Employee Fringe Ben	\$13,755,300	\$13,755,300	\$1,019,183.68	\$12,736,116.32	7.41%	\$1,023,312.07
EC - Supplies	\$997,074	\$997,074	\$11,916.65	\$389,728.49	1.20%	\$39,119.20
ED - Other Svcs & Chrgs	\$16,601,307	\$16,636,307	\$1,435,944.50	\$13,173,329.07	8.63%	\$777,963.88
EE - Capital Outlay	\$167,315	\$167,315	\$1,072.98	\$165,053.45	0.64%	\$6,644.67
EG - Other Financing Uses	\$11,182,919	\$11,182,919	\$0.00	\$11,182,919.00	0.00%	\$0.00
Grand Total	\$62,168,870	\$62,203,870	\$3,723,556.30	\$55,856,662.84	5.99%	\$2,432,596.23

Summary of Revenues and Expenditures October 2025

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)	(\$62,203,870)	(\$1,650,784.73)	(\$60,553,085.27)	2.65%	(\$5,116,704.67)
Expense	\$62,168,870	\$62,203,870	\$3,723,556.30	\$55,856,662.84	5.99%	\$2,432,596.23
Grand Total	\$0	\$0	\$2,072,771.57	(\$4,696,422.43)		(\$2,684,108.44)



SAGINAW COUNTY SHERIFF'S OFFICE

311 S. Harrison Street • Saginaw, MI 48602

PH: 989.790.5400 FAX: 989.790.5429

BUDGET AUDIT

WILLIAM L. FEDERSPIEL
Sheriff

MIGUEL GOMEZ
Undersheriff

October 23, 2025

11-18-7

Chair Boyd,

I request to be placed on the November 2025 Budget / Audit agenda. I request an increase to the 2026 jail budget for two separate items.

First - I request to increase the budget by \$126,420 to cover the increase of our jail medical contract with Vital Core Health Strategies. This increase will give us a medical assistant.

Second - I request to increase the jail Public Improvement fund by 17,880 to install a basketball backboard and rim in each rec room of the jail. This would give the C/O's a privilege we can offer and take away to help modify behavior.

SAGINAW COUNTY BOC
OCT 23 '25 PM3:48

BUDGET AUDIT

11/3/25

Commissioner Jack Tany, Chairman
Board of Commissioners
County of Saginaw
111 S. Michigan Avenue
Saginaw, MI 48602

11-18-8

SAGINAW COUNTY BOC
NOV 3 '25 PM2:24

RE: Budget Increase & Reassignment of Office Assistant 1 PCN to Juvenile Probation Officer - Floater PCN

Dear Chairman Tany:

REQUEST SECTION:

I am requesting that the Budget/Audit Committee recommend to the Board of Commissioners an approval of two items for discussion.

1. The elimination of an Officer Assistant 1 Position PCN that is budgeted in the 101 and grant the creation of an Intensive Juvenile Probation Officer – Floater Position PCN that will be budgeted in the 29266200.
2. Authorize an increase to the 29266200 budget in the amount of \$386,570.00.

BACKGROUND INFORMATION SECTION:

Juvenile Justice Reform mandates continue to present challenges to the division. We previously gave up an intensive juvenile probation officer to assist with the hiring of a data court analyst. This was a mandated position. We now find that our Juvenile Probation Officers need significant support to manage their caseloads and keep up with the required assessments, screenings and data entry mandated by the reform efforts. We see an opportunity, as reception work has reduced over the last year due to shifts toward a more virtual court environment. Judge Meter has authorized seeking a reduction of the Office assistant 1 position to increase support to probation by adding back an intensive juvenile probation officer – floater. Same requirements as a juvenile po, but more focused on assessment, screening, and diversionary support than the traditional juvenile po.

The second item involves adding programming to the child care fund. We have attempted to build as much programming into the child care fund as possible. It is the only way to provide support, treatment and impact for juveniles coming in contact with the court. Detainment is being limited, and residential treatment beds are not available for our most needy children. The \$386,570.00 is for two community provider contracts that may be able to assist the children referenced above.

1. \$200,000.00 is for a Comprehensive Youth Support Program called DYNAMIC. It is counseling, mentorship and substance abuse education. This is provided by Adrian and Charles Green.
2. \$186,570.00 is for a Life Skill and Parent Education Program run by Women of Colors. That organization is led by Evelyn McGovern.

FINANCIAL INFORMATION SECTION:

Office Assistant 1 Position (Position being eliminated.)

Entry Level - \$31,301.30

Top Pay - \$39,846.56

Cost to the General Fund = 100% General Funded.

Intensive Juvenile Probation Officer – Floater (Position being created.)

Entry Level - \$56,986.18 (\$14,246.55 to the General Fund.)

Top Pay - \$75,039.95 (\$18,759.99 to General Fund)

Cost to the General Fund = 25% General Funded.

Note: This position will save roughly half that was budgeted in the 101.

DYNAMIC Initiative

Cost - \$200,000.00 (0% General Fund)

Note: Organization is providing the matching funds. It is a zero-cost program to the county.

Women of Colors

Cost - \$186,570.00 (0% General Fund)

Note: Organization is providing the matching funds. It is a zero-cost program to the county.

COLLABORATION/PARTNERSHIP SECTION:

This is a collaboration between the County Administrator, the Board of Commissioners, the 10th Circuit – Juvenile and Family Division, and the SOM Child Care Fund.

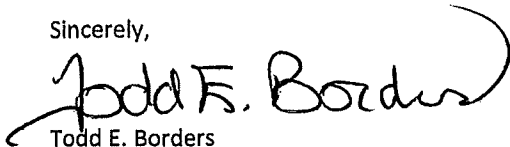
STRATEGIC PLAN SECTION:

This request meets the board's strategic plan in that it promotes safety and security within our community and with our citizens. The goal of these requests is to increase positive outcomes for children. The requests also demonstrates fiscal responsibility within the Juvenile and Family Division. Solving financial issues and creating resources to impact functioning, within our own budget, furthers the Boards expectation of responsible budget management.

RECOMMENDATION SECTION:

I would ask that the budget and audit committee approve this request and recommend to the full board that it should be adopted.

Sincerely,

A handwritten signature in black ink that reads "Todd E. Borders". The signature is fluid and cursive, with a large loop at the end of the last name.

Todd E. Borders

Family Court Administrator

10th Circuit – Family Division