

AGENDA

BUDGET/AUDIT COMMITTEE

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

Thursday, February 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 (***January 15, 2025 - Attached***)
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda
 1. Koren Thurston, Finance Director, re:
 - **2-17-7** Approval of Vendor Transactions, Jan. 1 – 30, 2026 - \$13,512,121.05
 - **2-17-8** Submitting the Monthly Financial Statement for January 2026
 2. Christina Harrington, Health Officer, Health Department, re:
 - **2-17-9** (1) Requesting approval to accept \$422,355 in additional grant funds from MDHHS (labeled ELC Regional Lab) for FY26 and to amend the budget accordingly; and (2) 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
 3. Discussion of commissioner compensation and reinstating access to County benefits previously provided to Commissioners
 4. 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, January 15, 2026 – 4:00 p.m.

Members: Christopher Boyd – Chair, Tracey Slodowski – Vice-Chair, John Kaczynski, Michael Webster, Jack Tany
Absent: Michael Webster
Others: Koren Thurston, Mark Piotrowski, Denny Harris, Sheldon Matthews, Gerald Little, Dave Gilbert, Undersheriff Gomez, Darcie Totten, Kelly Suppes, Christina Harrington, Mary McLaughlin, Patricia Johnson, Todd Borders, Suzy Koepplinger, Renee Sharkey, and Catherine Hicks

- I. Call to Order – ***Chair Boyd at 4:00 p.m.***
- II. Welcome
- III. Correction/Approval of Minutes (***December 4, 2025***)
 - ***Moved by Tany, seconded by Kaczynski, to approve. Motion Carried***
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda

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

- **1-20-10** Approval of Vendor Transactions, Dec. 1 – 31, 2025 - \$12,546,197.33
 - ***Moved by Slodowski, seconded by Kaczynski, to approve. Motion carried. (Board Report)***
- **1-20-11** Submitting the Monthly Financial Statement for December 2025
 - ***Moved by Tany, seconded by Kaczynski, to receive and file. Motion carried. (Receive & file)***
- **1-20-12** Submitting a report of budget adjustments approved by the County Administrator (or their designee) including grants accepted on behalf of the County for July 1, 2025 through September 30, 2025 and for October 1, 2025 through December 31, 2025 and approved budget adjustments carried forward from FY 2025 as outlined in Budget Resolution “A”
 - Finance Director Thurston explained that this process is moving money that the Board has already appropriated. It’s being carried forward for projects that are not yet completed and balancing the books.
 - ***Moved by Kaczynski, seconded by Slodowski, to receive and file. Motion carried. (Receive & file)***

2. **Christina Harrington, Health Officer, Health Department**, re:

- **1-20-13** - Requesting approval to accept \$150,000 in grant funds from MDHHS (labeled Michigan HUB Program) for FY26 and to amend the budget accordingly; and
 - ***Moved by Tany, seconded by Kaczynski, to approve. Motion carried. (Board Report)***
- Requesting to receive and file the Health Department’s FY24 Write-off Report
 - ***Moved by Slodowski, seconded by Tany, to receive and file. Motion carried. (Receive & file)***

3. **Undersheriff Gomez**, re:
- **1-20-14** Requesting an increase to 207-31500-64209 (Surplus Sales) and 207-31500-98100 (Vehicle Purchase) of \$13,000 to purchase a Dodge Durango for \$35,528
 - Undersheriff Gomez reported that a different agency had ordered the vehicle and changed their mind. Kelly Suppes contacted the Sheriff's office to make them aware of the opportunity. The vehicle will be used as an unmarked unit. The extra \$356 charge is the upcharge for the paint color. Commissioner Kaczynski asked if leasing was considered. The Purchasing/Risk Manager reported it was not preferred due to bad experiences in the past.
 - ***Moved by Slodowski, seconded by Kaczynski, to approve. Motion carried. (Board Report)***
4. **Koren Thurston, Finance Director**, re:
- **1-20-15** Submitting additional information requested at the December 16, 2025 Committee of the Whole regarding commissioner compensation
 - Discussion was held; all commissioners are in a different situation. For example, Commissioner Boyd reported that he, as a Saginaw County retiree, wouldn't qualify for benefits. He recommended commissioners complete a survey to determine exactly what each commissioner is requesting. Finance Director Thurston advised that commissioner benefits had not been budgeted for this year and this is not a qualifying event for adding health insurance. The next open enrollment period will be January 2027. Tom Heiger from MyMember Insurance is working on it. There is risk involved if there is a catastrophic claim before open enrollment because the county would be responsible for the entire cost. Other elected officials qualify for benefits because they are full-time employees. The Committee requested Tom Heidger to attend the upcoming strategy session to answer questions. The discussion is postponed until the February 5th Budget/Audit Committee meeting.
(Postponed-No action)
 - **1-20-16** Requesting approval of a budget adjustment appropriating \$5,196,878 from the General Fund to the Public Improvement Fund specifically for the purposes of the development and construction of a new Health Department facility
 - ***Tany moved, seconded by Slodowski, to approve. Motion carried. (Board Report)***
5. Any other matters to come before the committee
- Todd Borders, 10th Circuit Court Family Division Court Administrator, addressed the committee requesting approval to amend the Childcare Fund programming by \$258,720. The contract was budgeted for \$215,000 but expenses will be \$473,720. The childcare fund will provide \$194,040 of the increase and SCCMHA will cover the remaining \$64,680. There is no General Fund contribution.
 - ***Tany moved, seconded by Slodowski, to approve the amendment to the budget. Motion carried. (Board Report)***

VI. Miscellaneous-None

VII. Adjournment

- ***Moved by Kaczynski, seconded by Tany, to adjourn; time being 4:36 p.m.***

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

**BUDGET
AUDIT**

COMMUNICATION NO. 2-17-7

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.

SAGINAW COUNTY BOC
FEB 2 '26 AM 11:01

Date: 01-01-26 through 01-31-26 Amount: \$13,512,121.05

Signed Kelley Sevens
Kelley Sevens Deputy Treasurer/Financial Analyst

Signed Koren A. 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

111 South Michigan Avenue
Saginaw, MI 48602

**BUDGET
AUDIT**

Mary Catherine Hannah
County Administrator

2-17-8

SAGINAW COUNTY BOC
FEB 2 '26 AM 9:16

Memorandum

DATE: February 2, 2026

TO: Mary Catherine Hannah, County Administrator

CC: Board of Commissioners, Budget Audit Committee

FROM: Koren Thurston, Finance Director

RE: **Monthly Financial Statement – January 2026**

This report, which includes unaudited information for the 2026 fiscal year through January, 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
January 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)	(\$995,255.73)	(\$2,586,187.27)	27.79%	(\$9,924.20)
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)	(\$154,916.60)	(\$1,188,893.40)	11.53%	(\$160,036.32)
10125300 - County Treasurer	(\$41,944,568)	(\$41,944,568)	(\$2,382,547.52)	(\$39,562,020.48)	5.68%	(\$3,665,112.78)
10125700 - Equalization	(\$255,600)	(\$255,600)	(\$136,887.67)	(\$118,712.33)	53.56%	(\$170,311.56)
10126200 - Elections	(\$69,400)	(\$69,400)	(\$1,000.00)	(\$68,400.00)	1.44%	(\$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)	(\$60,100.56)	(\$221,399.44)	21.35%	(\$72,909.28)
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)	(\$3,769,305.39)	(\$51,775,423.61)	6.79%	(\$4,106,583.30)
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)	(\$59,609.84)	(\$179,010.16)	24.98%	(\$61,559.31)
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)	(\$49,333.50)	(\$237,947.50)	17.17%	(\$73,849.63)
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)	(\$561,160.89)	(\$1,145,159.11)	32.89%	(\$586,955.11)
10129400 - Probate Court	(\$306,342)	(\$306,342)	(\$75,148.82)	(\$231,193.18)	24.53%	(\$78,685.38)
10129600 - Prosecuting Attorney	(\$690,600)	(\$690,600)	(\$61,738.59)	(\$628,861.41)	8.94%	(\$76,959.55)
10129601 - Prosecutor-Welfare Enforcement	(\$547,832)	(\$501,107)	(\$35,663.52)	(\$465,443.48)	7.12%	(\$111,710.38)
10129800 - Family Counseling Services	(\$18,000)	(\$18,000)	(\$3,707.00)	(\$14,293.00)	20.59%	(\$3,825.00)
275 - Judicial Total	(\$4,020,495)	(\$3,973,770)	(\$941,362.16)	(\$3,032,407.84)	23.69%	(\$999,003.06)
300 - Public Safety						
10130101 - Sheriff's Office	(\$44,218)	(\$44,218)	(\$13,825.42)	(\$30,392.58)	31.27%	(\$15,786.74)
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)	(\$47,647.58)	(\$3,952,814.42)	1.19%	(\$137,332.32)
10136300 - Corrections Reimb Program	(\$91,000)	(\$91,000)	(\$30,683.74)	(\$60,316.26)	33.72%	(\$15,534.26)
300 - Public Safety Total	(\$4,143,380)	(\$4,143,380)	(\$92,156.74)	(\$4,051,223.26)	2.22%	(\$168,653.32)
440 - Public Works						
10144100 - Public Works/Drain Division	(\$11,552)	(\$11,552)	(\$39,888.00)	\$28,336.00	345.29%	(\$3,133.00)
440 - Public Works Total	(\$11,552)	(\$11,552)	(\$39,888.00)	\$28,336.00	345.29%	(\$3,133.00)
600 - Health and Welfare						
10164800 - Medical Examiner	(\$102,300)	(\$102,300)	(\$30,554.00)	(\$71,746.00)	29.87%	(\$22,650.00)
600 - Health and Welfare Total	(\$102,300)	(\$102,300)	(\$30,554.00)	(\$71,746.00)	29.87%	(\$22,650.00)
700 - Community and Economic Dev						
10171100 - Register of Deeds	(\$1,458,700)	(\$1,458,700)	(\$424,679.35)	(\$1,034,020.65)	29.11%	(\$454,267.08)
700 - Community and Economic Dev Total	(\$1,458,700)	(\$1,458,700)	(\$424,679.35)	(\$1,034,020.65)	29.11%	(\$454,267.08)
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)	(\$5,298,495.64)	(\$61,730,659.36)	7.90%	(\$5,769,828.54)

Function	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government	(\$50,091,605)	(\$55,544,729)	(\$3,769,305.39)	(\$51,775,423.61)	6.79%	(\$4,106,583.30)
101 - Legislative	\$0	\$0	(\$550.00)	\$550.00	0.00%	\$0.00
275 - Judicial	(\$4,020,495)	(\$3,973,770)	(\$941,362.16)	(\$3,032,407.84)	23.69%	(\$999,003.06)
300 - Public Safety	(\$4,143,380)	(\$4,143,380)	(\$92,156.74)	(\$4,051,223.26)	2.22%	(\$168,653.32)
440 - Public Works	(\$11,552)	(\$11,552)	(\$39,888.00)	\$28,336.00	345.29%	(\$3,133.00)
600 - Health and Welfare	(\$102,300)	(\$102,300)	(\$30,554.00)	(\$71,746.00)	29.87%	(\$22,650.00)
700 - Community and Economic Dev	(\$1,458,700)	(\$1,458,700)	(\$424,679.35)	(\$1,034,020.65)	29.11%	(\$454,267.08)
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)	(\$5,298,495.64)	(\$61,730,659.36)	7.90%	(\$5,769,828.54)

Revenues by Source **January 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)	(\$3,769.06)	(\$33,088,972.94)	0.01%	(\$945,622.50)
RC - Licenses and Permits	(\$275,300)	(\$275,300)	(\$51,271.00)	(\$224,029.00)	18.62%	(\$43,424.50)
RD - Federal Grants	(\$2,820,421)	(\$7,970,574)	(\$35,663.52)	(\$7,934,910.48)	0.45%	(\$111,710.38)
RE - State Grants	(\$10,557,709)	(\$10,557,709)	(\$2,611,267.90)	(\$7,946,441.10)	24.73%	(\$2,635,453.98)
RF - Contrib/Local Units	\$0	\$0	(\$20,000.00)	\$20,000.00		\$0.00
RG - Charges for Services	(\$4,275,458)	(\$4,275,458)	(\$1,357,887.85)	(\$2,917,570.15)	31.76%	(\$1,492,495.19)
RH - Fines and Forfeits	(\$335,200)	(\$335,200)	(\$97,808.62)	(\$237,391.38)	29.18%	(\$119,962.06)
RI - Interest and Rents	(\$277,766)	(\$277,766)	(\$38,644.36)	(\$239,121.64)	13.91%	(\$283,467.77)
RJ - Other Revenue	(\$4,461,324)	(\$4,717,570)	(\$1,082,183.33)	(\$3,635,386.67)	22.94%	(\$122,153.38)
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)	(\$5,298,495.64)	(\$61,730,659.36)	7.90%	(\$5,769,828.54)

**Tax Revenue/Revenue Sharing
January 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)	\$0.00	(\$32,023,742.00)	0.00%	(\$944,252.66)
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%	\$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%	(\$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%	(\$1,823,780.00)
Grand Total	(\$42,099,038)	(\$42,099,038)	(\$2,332,435.82)	(\$39,766,602.18)	5.54%	(\$3,349,104.80)

Expenditures by Function January 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	\$207,999.62	\$648,696.38	23.20%	\$162,776.06
10119100 - Financial Management	\$959,984	\$959,984	\$327,218.86	\$632,765.14	34.09%	\$305,313.42
10119200 - American Rescue Plan Act (ARPA)	\$0	\$0	\$0.00	\$0.00		\$0.00
10121500 - County Clerk	\$1,881,276	\$1,866,752	\$533,930.80	\$1,332,821.20	28.60%	\$472,961.08
10121600 - Jury Commission	\$9,799	\$9,799	\$5,000.00	\$4,799.00	51.03%	\$3,000.00
10122300 - Auditing	\$198,000	\$198,000	\$0.00	\$184,000.00	0.00%	\$0.00
10125300 - County Treasurer	\$1,153,211	\$1,143,506	\$332,037.97	\$781,465.25	29.04%	\$286,959.21
10125700 - Equalization	\$984,932	\$967,536	\$298,089.82	\$669,446.18	30.81%	\$266,117.44
10126200 - Elections	\$335,553	\$341,540	\$71,833.97	\$269,706.03	21.03%	\$102,063.54
10126202 - Elections-Early Vote Center	\$528,876	\$528,876	\$57,428.91	\$471,374.82	10.86%	\$75,001.50
10126501 - Telephone-Central Switchboard	\$66,500	\$66,500	\$19,438.99	\$47,061.01	29.23%	\$28,449.11
10126502 - County Office Bldg & Grds	\$289,821	\$289,821	\$72,918.56	\$201,835.32	25.16%	\$73,986.67
10126503 - Courthouse Bldg & Grds	\$1,841,275	\$1,854,269	\$512,094.26	\$1,329,004.28	27.62%	\$477,272.47
10126505 - Juvenile Ctr Bldg & Grounds	\$287,685	\$287,685	\$76,225.51	\$194,493.49	26.50%	\$64,211.10
10126506 - Other County Properties	\$1,079,102	\$1,028,736	\$249,195.19	\$779,540.81	24.22%	\$261,471.85
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	\$2,105.63	\$24,461.37	7.93%	\$4,884.78
10126600 - Corporation Counsel	\$208,515	\$208,515	\$49,635.45	\$158,879.55	23.80%	\$44,432.51
10127000 - Personnel/Human Resources	\$475,268	\$475,268	\$137,485.22	\$327,637.98	28.93%	\$172,348.90
100 - General Government Total	\$11,182,131	\$11,150,057	\$2,952,638.76	\$8,057,987.81	26.48%	\$2,801,249.64
101 - Legislative						
10110100 - Board of Commissioners	\$757,725	\$705,393	\$227,709.14	\$461,687.86	32.28%	\$191,704.84
101 - Legislative Total	\$757,725	\$705,393	\$227,709.14	\$461,687.86	32.28%	\$191,704.84
275 - Judicial						
10128300 - Circuit Court	\$3,718,767	\$3,706,439	\$1,062,177.70	\$2,598,174.31	28.66%	\$962,935.35
10128301 - Circuit Ct/Due Process	\$367,000	\$367,000	\$46,361.81	\$292,735.19	12.63%	\$91,991.11
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	\$24,562.32	(\$8,957.32)	32.75%	\$16,331.25
10128400 - Family Division	\$3,369,620	\$3,388,557	\$964,647.52	\$1,922,132.00	28.47%	\$890,617.46
10128500 - Probation-Circuit Court	\$155,073	\$155,073	\$34,648.28	\$106,413.37	22.34%	\$31,277.12
10128600 - District Court	\$5,717,680	\$5,641,341	\$1,636,555.65	\$3,899,012.82	29.01%	\$1,516,580.58
10128700 - Probation-District Court	\$1,066,100	\$1,061,469	\$300,663.68	\$760,805.32	28.33%	\$284,665.73
10129400 - Probate Court	\$1,440,252	\$1,429,488	\$407,947.76	\$1,002,340.24	28.54%	\$381,045.00
10129600 - Prosecuting Attorney	\$5,442,114	\$5,484,420	\$1,592,217.63	\$3,885,632.52	29.03%	\$1,521,805.48
10129601 - Prosecutor-Welfare Enforcement	\$830,048	\$759,253	\$223,864.39	\$535,388.61	29.48%	\$216,851.78
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	\$6,297,246.74	\$15,932,932.06	27.37%	\$6,841,290.37
300 - Public Safety						
10130101 - Sheriff's Office	\$867,835	\$797,178	\$240,280.10	\$556,897.90	30.14%	\$236,964.70
10133100 - Marine Law Enforcement	\$7,700	\$7,700	\$0.00	\$7,700.00	0.00%	\$429.83
10135100 - Sheriff's Dept Jail Division	\$12,439,062	\$12,532,792	\$2,925,063.50	\$8,971,293.76	23.34%	\$2,832,941.10
10136300 - Corrections Reimb Program	\$76,261	\$60,394	\$16,988.58	\$43,405.42	28.13%	\$8,375.31
300 - Public Safety Total	\$13,390,858	\$13,398,064	\$3,182,332.18	\$9,579,297.08	23.75%	\$3,078,710.94
440 - Public Works						
10144100 - Public Works/Drain Division	\$625,468	\$580,425	\$168,542.35	\$411,882.65	29.04%	\$175,536.70
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	\$428,217.92	\$527,207.08	44.82%	\$440,546.31
600 - Health and Welfare						
10164800 - Medical Examiner	\$1,517,541	\$1,549,293	\$412,336.02	\$1,101,956.96	26.61%	\$340,839.20
10168100 - Veterans Burials	\$16,000	\$16,000	\$600.00	\$15,400.00	3.75%	\$3,300.00
600 - Health and Welfare Total	\$1,533,541	\$1,565,293	\$412,936.02	\$1,117,356.96	26.38%	\$344,139.20
700 - Community and Economic Dev						
10171100 - Register of Deeds	\$847,167	\$858,582	\$246,583.91	\$555,745.59	28.72%	\$221,927.53
10171102 - Plat Board	\$300	\$300	\$0.00	\$300.00	0.00%	\$0.00
700 - Community and Economic Dev Total	\$847,467	\$858,882	\$246,583.91	\$556,045.59	28.71%	\$221,927.53

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	\$971,285.21	\$410,851.39	68.00%	\$999,466.44
10196500 - Contributions To Other Funds	\$8,908,710	\$13,956,685	\$2,227,177.50	\$11,729,507.50	15.96%	\$2,196,609.00
965 - Other Financing Uses Total	\$10,332,171	\$15,385,146	\$3,198,462.71	\$12,140,358.89	20.79%	\$3,196,075.44
Grand Total	\$62,168,870	\$67,029,155	\$16,946,127.38	\$48,372,873.33	25.28%	\$17,115,644.27

Function	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government	\$11,182,131	\$11,150,057	\$2,952,638.76	\$8,057,987.81	26.48%	\$2,801,249.64
101 - Legislative	\$757,725	\$705,393	\$227,709.14	\$461,687.86	32.28%	\$191,704.84
275 - Judicial	\$23,124,509	\$23,010,895	\$6,297,246.74	\$15,932,932.06	27.37%	\$6,841,290.37
300 - Public Safety	\$13,390,858	\$13,398,064	\$3,182,332.18	\$9,579,297.08	23.75%	\$3,078,710.94
440 - Public Works	\$1,000,468	\$955,425	\$428,217.92	\$527,207.08	44.82%	\$440,546.31
600 - Health and Welfare	\$1,533,541	\$1,565,293	\$412,936.02	\$1,117,356.96	26.38%	\$344,139.20
700 - Community and Economic Dev	\$847,467	\$858,882	\$246,583.91	\$556,045.59	28.71%	\$221,927.53
930 - Other Financing Sources	\$0	\$0	\$0.00	\$0.00	0.00%	\$0.00
965 - Other Financing Uses	\$10,332,171	\$15,385,146	\$3,198,462.71	\$12,140,358.89	20.79%	\$3,196,075.44
Grand Total	\$62,168,870	\$67,029,155	\$16,946,127.38	\$48,372,873.33	25.28%	\$17,115,644.27

Expenditures by Category

January 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	\$19,425,572	\$5,573,057.53	\$13,852,514.47	28.69%	\$5,327,812.08
EB - Employee Fringe Ben	\$13,755,300	\$13,740,311	\$4,301,224.92	\$9,439,086.08	31.30%	\$4,677,800.70
EC - Supplies	\$997,074	\$996,821	\$230,514.52	\$335,056.34	23.12%	\$203,574.82
ED - Other Svcs & Chrgs	\$16,601,307	\$16,411,142	\$4,564,061.10	\$10,579,267.75	27.81%	\$4,688,215.32
EE - Capital Outlay	\$167,315	\$224,415	\$50,091.81	\$163,232.19	22.32%	\$21,632.35
EG - Other Financing Uses	\$11,182,919	\$16,230,894	\$2,227,177.50	\$14,003,716.50	13.72%	\$2,196,609.00
Grand Total	\$62,168,870	\$67,029,155	\$16,946,127.38	\$48,372,873.33	25.28%	\$17,115,644.27

Summary of Revenues and Expenditures January 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)	(\$5,298,495.64)	(\$61,730,659.36)	7.90%	(\$5,769,828.54)
Expense	\$62,168,870	\$67,029,155	\$16,946,127.38	\$48,372,873.33	25.28%	\$17,115,644.27
Grand Total	\$0	\$0	\$11,647,631.74	(\$13,357,786.03)		\$11,345,815.73

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



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

BUDGET AUDIT

2-17-9

SAGINAW COUNTY BOC
FEB 3 '26 AM 9:00

February 2, 2026

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

RE: REQUEST TO ACCEPT GRANT FUNDING & ESTABLISH LAB FEES

Dear Chairman Tany,

Please permit this letter to serve as my request to appear before the Budget/Audit Committee regarding the following matters:

- Request motion ***"To accept \$442,355 in additional grant funds from MDHHS (labeled ELC Regional Lab) for FY26 and to amend the budget the same."***
- Request motion ***"To approve the establishment of:***
 - ***Driver's License Testing Fee - \$50***
 - ***Blood Lead Testing Fee – Medicaid Reimbursement Rate***
- ***Adding these fees to the health department's fee schedule"***

I will attend the Committee meeting to answer any questions. Thank you for your thoughtful consideration and continued support of initiatives that strengthen the health and well-being of Saginaw County residents.

Respectfully,

Christina A. Harrington, MPH
Health Officer