

AGENDA

BUDGET/AUDIT COMMITTEE

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

Thursday, December 4, 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 (***November 6, 2025 – Attached***)
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda

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

- **12-16-3** Approval of Vendor Transactions, Nov. 1 – 30, 2025; \$15,621,493.78 (*Board Report*)
- **12-16-4** Approval of 2024 Cost Allocation Plan, 2026 IT Rate Calculation, and necessary amendments to FY26 Budget (*Board Report*)

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

- **12-16-5** Requesting approval of a contractual agreement with Saginaw Gateway to Recovery, to disperse up to \$500,000 from the county's opioid settlement fund (*Board Report*)
- **12-16-6** Requesting approval to sell the Saginaw County Health Department's mobile RV to the Saginaw County Community Food Club & Kitchen for \$25,000 (*Board Report*)

3. **Mary Catherine Hannah, County Administrator**, re:

- **12-16-7** Requesting approval of the FY 2027 Budget Calendar (*Board Report*)
- **12-16-8** Requesting approval of a FY 2026 budget amendment appropriating an additional \$5,196,877.76 from the ARPA fund, designated as Revenue Replacement, and increasing the General Fund budget by the same amount (*Board Report*)

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

- VI. Miscellaneous
- VII. Adjournment

MINUTES

DRAFT

BUDGET/AUDIT COMMITTEE

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

Thursday, November 6, 2025 – 4:00 p.m.

Present: Tracey Slodowski – Vice-Chair, John Kaczynski, Michael Webster, Jack Tany
Absent: Christopher Boyd – Chair
Others: Mary Catherine Hannah, Koren Thurston, Bill Smith, Mark Piotrowski, Jennifer Broadfoot, Jessica Sargent, Undersheriff Gomez, Todd Borders, Darcie Totten, Jaime Ceja, Suzy Koepplinger, Renee Sharkey, and Catherine Hicks

- I. Call to Order – ***Slodowski at 4:01 p.m.***
- II. Welcome
- III. Correction/Approval of Minutes (***October 9, 2025***)
 - ***Moved by Tany, seconded by Kaczynski, to approve. Motion Carried.***
- IV. Public Comment – **None**
- V. Agenda

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

- **11-18-4** Approval of Vendor Transactions, Oct. 1 – 31, 2025; \$28,187,221.31
- ***Tany moved, seconded by Webster, to approve. Motion carried. (Board Report)***
- **11-18-5** Submission of Preliminary Monthly Financial Report for Sept. 2025
- **11-18-6** Submission of Preliminary Monthly Financial Report for Oct. 2025
- ***Kaczynski moved, seconded by Webster, to receive and file 11-18-5 and 11-18-6. Motion carried. (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
 - ***Tany moved, seconded by Webster, to approve. Motion carried. (Board Report)***
 - Increase the Jail Public Improvement Fund by \$17,880 to install a basketball backboard and rim in each rec room of the jail
- Discussion was held. The committee requested a list of programs/privileges that can be utilized for behavior modification. A facility library was recommended so that inmates can use their time productively. The cost of the basketball backboards and rims will be paid from the jail's public improvement fund not taxpayer dollars.
 - ***Webster moved, seconded by Tany, to approve subject to review of schematics and pictures prior to the board session. The motion carried after the following roll call vote: Yes: Tany, Webster, Kaczynski – 3; No: Slodowski – 1; Absent: Boyd – 1 Total: – 5 (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
- ***Tany moved, seconded by Webster, to approve. Motion carried. (Board Report)***
 - 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)
- ***Kaczynski moved, seconded by Tany, to approve. Motion carried with Webster abstaining. (Board Report)***

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

VI. Miscellaneous

- Commissioner Kaczynski commended Todd Borders for the information and cost/benefit analysis that he brings to the committee when making requests.

VII. Adjournment

- ***Moved by Kaczynski, seconded by Tany, to adjourn; time being 4:53 p.m.***

Respectfully Submitted,
Tracey Slodowski, Committee Vice-Chair
Suzy Koepplinger, Committee Clerk

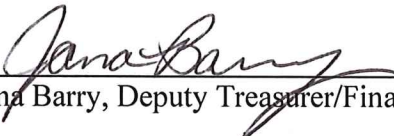
**BUDGET
AUDIT**

COMMUNICATION NO. 12-16-3


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: 11-01-25 through 11-30-25 Amount: \$15,621,493.78

Signed 
Jana Barry, Deputy Treasurer/Financial Analyst

SAGINAW COUNTY BOC
DEC 2 '25 AM 11:20

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

12-16-4

November 26, 2025

Christopher Boyd, Chair
Saginaw County Budget/Audit Committee
111 S. Michigan Ave.
Saginaw, MI 48602

RE: 2024 Cost Allocation Plan and IT Rate Calculation for Fiscal 2026 Budget

Dear Chair Boyd:

The Fiscal 2026 Budget includes estimated amounts for indirect costs and IT charges to each department. I have been working with our plan consultant MGT of America on finalizing the County's 2024 Cost Allocation Plan which is used to allocate indirect costs and the 2026 IT Rate Calculation which is based on budgeted expenditures for the fiscal year ending September 30, 2026 and is used to allocate IT services.

As both of the plans have now been completed, a budget adjustment is necessary for the County's Fiscal 2026 Budget to accurately reflect the respective amounts shown in the plans for each of the departments.

Incorporated within this budget amendment request is the County's General Fund Maintenance of Effort Contribution to the Health Department. This amount is set as \$1,262,305 (which is the base amount) plus the Cost Allocation Plan (indirect cost) amount of \$556,651 for a total contribution of \$1,818,956 to the Health Department. This is a decrease of \$172,606 from the current budgeted amount of \$1,991,562.

I am requesting an agenda item be placed on the Budget/Audit Committee meeting on December 5, 2025 for further discussion and approval of the attached budget amendment.

Sincerely,

Koren Thurston

Koren Thurston
Finance Director

Attachment

PROPOSED ACTION: Motion to recommend to the full board approval of the Saginaw County 2024 Cost Allocation Plan and the 2026 IT Rate Calculation and to make the necessary amendments to the fiscal year 2026 Budget.



(989) 790-5210



administratoroffice@saginawcounty.com

COUNTY OF SAGINAW
2026 BUDGET ADJUSTMENT
FINAL INDIRECT COSTS & IT CHARGES

				2026	REVISED	REQUESTED
				BUDGET	2026	INCREASE/ (DECREASE)
FUND	ACTIVITY		ACCOUNT	BUDGET	BUDGET	IN BUDGET
101	17200 GENERAL OPERATING	COUNTY ADMINISTRATOR	67701-REIMB-INDIRECT COSTS	3,296,246	3,552,492	256,246
101	29601 GENERAL OPERATING	PROSECUTOR-WELFARE ENFORCEMENT	50310-FED GRANTS-TITLE IV-D	547,832	501,107	(46,725)
101	92500 GENERAL OPERATING	BUDGET STABILIZATION RESERVE	69000-OTHER REVENUE/FUND BALANCE	599,014	(174,577)	(773,591)
				<u>4,443,092</u>	<u>3,879,022</u>	<u>(564,070)</u>
101	10100 GENERAL OPERATING	BOARD OF COMMISSIONERS	96111-COMPUTER SERVICES-PROCESSING	117,188	59,856	(57,332)
101	28300 GENERAL OPERATING	CIRCUIT COURT	96111-COMPUTER SERVICES-PROCESSING	545,108	525,490	(19,618)
101	28600 GENERAL OPERATING	DISTRICT COURT	96111-COMPUTER SERVICES-PROCESSING	698,110	621,771	(76,339)
101	28700 GENERAL OPERATING	PROBATION-DISTRICT COURT	96111-COMPUTER SERVICES-PROCESSING	110,179	105,548	(4,631)
101	29400 GENERAL OPERATING	PROBATE COURT	96111-COMPUTER SERVICES-PROCESSING	127,501	116,737	(10,764)
101	28400 GENERAL OPERATING	FAMILY DIVISION	96111-COMPUTER SERVICES-PROCESSING	204,238	271,945	67,707
101	21500 GENERAL OPERATING	COUNTY CLERK	96111-COMPUTER SERVICES-PROCESSING	297,815	283,291	(14,524)
101	17200 GENERAL OPERATING	COUNTY ADMINISTRATOR	96111-COMPUTER SERVICES-PROCESSING	164,976	160,912	(4,064)
101	25700 GENERAL OPERATING	EQUALIZATION	96111-COMPUTER SERVICES-PROCESSING	79,764	62,368	(17,396)
101	26200 GENERAL OPERATING	ELECTIONS	96111-COMPUTER SERVICES-PROCESSING	-	5,987	5,987
101	29600 GENERAL OPERATING	PROSECUTING ATTORNEY	96111-COMPUTER SERVICES-PROCESSING	345,701	388,007	42,306
101	29601 GENERAL OPERATING	PROSECUTOR-WELFARE ENFORCEMENT	96111-COMPUTER SERVICES-PROCESSING	75,985	56,449	(19,536)
101	29601 GENERAL OPERATING	PROSECUTOR-WELFARE ENFORCEMENT	96110-INDIRECT COSTS-COUNTY	47,743	(3,516)	(51,259)
101	71100 GENERAL OPERATING	REGISTER OF DEEDS	96111-COMPUTER SERVICES-PROCESSING	101,442	112,857	11,415
101	25300 GENERAL OPERATING	COUNTY TREASURER	96111-COMPUTER SERVICES-PROCESSING	135,019	125,314	(9,705)
101	26506 GENERAL OPERATING	OTHER COUNTY PROPERTIES	96111-COMPUTER SERVICES-PROCESSING	196,921	130,715	(66,206)
101	44100 GENERAL OPERATING	PUBLIC WORKS/DRAIN DIVISION	96111-COMPUTER SERVICES-PROCESSING	78,693	33,650	(45,043)
101	30101 GENERAL OPERATING	SHERIFF'S OFFICE	96111-COMPUTER SERVICES-PROCESSING	58,766	(11,891)	(70,657)
101	36300 GENERAL OPERATING	CORRECTIONS REIMB PROGRAM	96111-COMPUTER SERVICES-PROCESSING	46,405	30,538	(15,867)
101	35100 GENERAL OPERATING	SHERIFF'S DEPT JAIL DIV	96111-COMPUTER SERVICES-PROCESSING	378,774	346,084	(32,690)
101	64800 GENERAL OPERATING	MEDICAL EXAMINER	96111-COMPUTER SERVICES-PROCESSING	29,748	26,500	(3,248)
101	96500 GENERAL OPERATING	CONTRIBUTION TO OTHER FUNDS	99506-CONTRIBUTION TO HEALTH DEPARTMENT	1,991,562	1,818,956	(172,606)
101	96500 GENERAL OPERATING	CONTRIBUTION TO OTHER FUNDS	99518-CONTRIBUTION TO CHILD CARE PROBATE	3,338,359	3,338,359	-
				<u>9,169,997</u>	<u>8,605,927</u>	<u>(564,070)</u>
207	31500 LAW ENFORCEMENT	SHERIFF-OPERATIONS DIVISION	69000-OTHER REVENUE/FUND BALANCE	(250,368)	(363,493)	(113,125)
207	31500 LAW ENFORCEMENT	SHERIFF-OPERATIONS DIVISION	96111-COMPUTER SERVICES-PROCESSING	479,338	309,740	(169,598)
207	31500 LAW ENFORCEMENT	SHERIFF-OPERATIONS DIVISION	96110-INDIRECT COSTS-COUNTY	387,085	472,706	85,621
207	31500 LAW ENFORCEMENT	SHERIFF-OPERATIONS DIVISION	99513-CONTRIB TO SHERIFF SPECIAL PROJ	37,678	8,530	(29,148)
				<u>904,101</u>	<u>790,976</u>	<u>(113,125)</u>
208	75100 PARKS & RECREATION	PARKS & RECREATION COMMISSION	69000-OTHER REVENUE/FUND BALANCE	234,350	156,551	(77,799)
208	75100 PARKS & RECREATION	PARKS & RECREATION COMMISSION	96111-COMPUTER SERVICES-PROCESSING	111,112	60,944	(50,168)
208	75100 PARKS & RECREATION	PARKS & RECREATION COMMISSION	96110-INDIRECT COSTS-COUNTY	303,962	276,331	(27,631)
				<u>415,074</u>	<u>337,275</u>	<u>(77,799)</u>
213	43000 ANIMAL CONTROL	ANIMAL CONTROL	69000-OTHER REVENUE/FUND BALANCE	(125,806)	(227,950)	(102,144)
213	43000 ANIMAL CONTROL	ANIMAL CONTROL	96111-COMPUTER SERVICES-PROCESSING	138,962	179,661	40,699
213	43000 ANIMAL CONTROL	ANIMAL CONTROL	96110-INDIRECT COSTS-COUNTY	282,794	139,951	(142,843)
				<u>421,756</u>	<u>319,612</u>	<u>(102,144)</u>
215	29000 FRIEND OF COURT	FOC-ACT 294	50310-FED GRANTS-TITLE IV-D	3,284,034	3,271,099	(12,935)
215	29000 FRIEND OF COURT	FOC-ACT 294	69000-OTHER REVENUE/FUND BALANCE	-	(6,663)	(6,663)
				<u>3,284,034</u>	<u>3,264,436</u>	<u>(19,598)</u>
215	29000 FRIEND OF COURT	FOC-ACT 294	96111-COMPUTER SERVICES-PROCESSING	470,368	420,317	(50,051)
215	29000 FRIEND OF COURT	FOC-ACT 294	96110-INDIRECT COSTS-COUNTY	434,165	464,618	30,453
				<u>904,533</u>	<u>884,935</u>	<u>(19,598)</u>

COUNTY OF SAGINAW
2026 BUDGET ADJUSTMENT
FINAL INDIRECT COSTS & IT CHARGES

				2026	REVISED	REQUESTED
				BUDGET	2026	INCREASE/ (DECREASE)
FUND	ACTIVITY	ACCOUNT			BUDGET	IN BUDGET
221	60100 HEALTH SERVICES	ADMINISTRATION-HEALTH	67701-REIMB-INDIRECT COSTS	3,770,570	3,770,570	-
221	60100 HEALTH SERVICES	ADMINISTRATION-HEALTH	69901-CONTRIB-GENERAL FUND	-	(172,606)	(172,606)
221	60100 HEALTH SERVICES	ADMINISTRATION-HEALTH	69000-OTHER REVENUE/FUND BALANCE	(91,733)	(269,158)	(177,425)
				<u>3,678,837</u>	<u>3,328,806</u>	<u>(350,031)</u>
221	60100 HEALTH SERVICES	ADMINISTRATION-HEALTH	96111-COMPUTER SERVICES-PROCESSING	1,267,212	1,089,787	(177,425)
221	60100 HEALTH SERVICES	ADMINISTRATION-HEALTH	96110-INDIRECT COSTS-COUNTY	729,257	556,651	(172,606)
				<u>1,996,469</u>	<u>1,646,438</u>	<u>(350,031)</u>
228	52900 SOLID WASTE MANAGEMENT	SOLID WASTE MANAGEMENT	69000-OTHER REVENUE/FUND BALANCE	<u>78,329</u>	<u>79,189</u>	<u>860</u>
228	52900 SOLID WASTE MANAGEMENT	SOLID WASTE MANAGEMENT	96110-INDIRECT COSTS-COUNTY	<u>2,329</u>	<u>3,189</u>	<u>860</u>
				<u>2,329</u>	<u>3,189</u>	<u>860</u>
238	67200 COMMISSION ON AGING	SENIOR SERVICES	69000-OTHER REVENUE/FUND BALANCE	<u>(37,295)</u>	<u>(23,291)</u>	<u>14,004</u>
238	67200 COMMISSION ON AGING	SENIOR SERVICES	96111-COMPUTER SERVICES-PROCESSING	433,242	369,904	(63,338)
238	67200 COMMISSION ON AGING	SENIOR SERVICES	96110-INDIRECT COSTS-COUNTY	424,394	501,736	77,342
				<u>857,636</u>	<u>871,640</u>	<u>14,004</u>
240	62000 MOSQUITO ABATEMENT COMM	ADMINISTRATION-MOSQUITO	69000-OTHER REVENUE/FUND BALANCE	<u>(959,144)</u>	<u>(974,390)</u>	<u>(15,246)</u>
240	62000 MOSQUITO ABATEMENT COMM	ADMINISTRATION-MOSQUITO	96111-COMPUTER SERVICES-PROCESSING	240,432	230,541	(9,891)
240	62000 MOSQUITO ABATEMENT COMM	ADMINISTRATION-MOSQUITO	96110-INDIRECT COSTS-COUNTY	128,547	123,192	(5,355)
				<u>368,979</u>	<u>353,733</u>	<u>(15,246)</u>
256	71101 REGISTER OF DEEDS AUTO	REGISTER OF DEEDS AUTOMATION	69000-OTHER REVENUE/FUND BALANCE	<u>48,296</u>	<u>(54,873)</u>	<u>(103,169)</u>
256	71101 REGISTER OF DEEDS AUTO	REGISTER OF DEEDS AUTOMATION	96111-COMPUTER SERVICES-PROCESSING	-	-	-
256	71101 REGISTER OF DEEDS AUTO	REGISTER OF DEEDS AUTOMATION	96110-INDIRECT COSTS-COUNTY	13,396	(89,773)	(103,169)
				<u>13,396</u>	<u>(89,773)</u>	<u>(103,169)</u>
260	28203 INDIGENT DEFENSE FUND	INDIGENT DEFENSE FUND	57100-STATE GRANTS-INDIGENT DEFENSE	<u>8,016,229</u>	<u>7,872,721</u>	<u>(143,508)</u>
260	28203 INDIGENT DEFENSE FUND	INDIGENT DEFENSE FUND	96111-COMPUTER SERVICES-PROCESSING	-	-	-
260	28203 INDIGENT DEFENSE FUND	INDIGENT DEFENSE FUND	96110-INDIRECT COSTS-COUNTY	149,268	5,760	(143,508)
				<u>149,268</u>	<u>5,760</u>	<u>(143,508)</u>
261	32500 E-911 TELEPHONE SURCHARGE	E-911 TELEPHONE SURCHARGE	67701-REIMB-INDIRECT COSTS	<u>99,256</u>	<u>124,258</u>	<u>25,002</u>
261	32500 E-911 TELEPHONE SURCHARGE	E-911 TELEPHONE SURCHARGE	96110-INDIRECT COSTS-COUNTY	<u>99,256</u>	<u>124,258</u>	<u>25,002</u>
263	21505 CONCEALED PISTOL LICENSING	CLERK-CONCEALED PISTOL LICENSE	69000-OTHER REVENUE/FUND BALANCE	<u>(3,058)</u>	<u>(5,023)</u>	<u>(1,965)</u>
263	21505 CONCEALED PISTOL LICENSING	CLERK-CONCEALED PISTOL LICENSE	96111-COMPUTER SERVICES-PROCESSING	1,161	10,561	9,400
263	21505 CONCEALED PISTOL LICENSING	CLERK-CONCEALED PISTOL LICENSE	96110-INDIRECT COSTS-COUNTY	23,937	12,572	(11,365)
				<u>25,098</u>	<u>23,133</u>	<u>(1,965)</u>
266	32700 MOBILE DATA MAINT/REPLA	MOBILE DATA MAINT/REPLA	69000-OTHER REVENUE/FUND BALANCE	<u>86,050</u>	<u>91,457</u>	<u>5,407</u>
266	32700 MOBILE DATA MAINT/REPLA	MOBILE DATA MAINT/REPLA	96110-INDIRECT COSTS-COUNTY	<u>15,450</u>	<u>20,857</u>	<u>5,407</u>

COUNTY OF SAGINAW
2026 BUDGET ADJUSTMENT
FINAL INDIRECT COSTS & IT CHARGES

FUND ACTIVITY			ACCOUNT	2026 BUDGET	REVISED 2026 BUDGET	REQUESTED INCREASE/ (DECREASE) IN BUDGET	
264	36200	LOCAL CORRECTION OFFICER TRAIN	CORRECTION OFFICER'S TRAINING	69000-OTHER REVENUE/FUND BALANCE	50,305	50,327	22
264	36200	LOCAL CORRECTION OFFICER TRAIN	CORRECTION OFFICER'S TRAINING	96110-INDIRECT COSTS-COUNTY	2,709	2,731	22
270	80300	CASTLE MUSM & HISTORICAL	CASTLE MUSM & HISTORICAL	67701-REIMB-INDIRECT COSTS	17,874	2,077	(15,797)
270	80300	CASTLE MUSM & HISTORICAL	CASTLE MUSM & HISTORICAL	96110-INDIRECT COSTS-COUNTY	17,874	2,077	(15,797)
272	77200	SAGINAW CHILDREN'S ZOO MILLAGE	SAGINAW CHILDREN'S ZOO	95500-MISCELLANEOUS EXPENSE	1,361,657	1,368,636	6,979
272	77200	SAGINAW CHILDREN'S ZOO MILLAGE	SAGINAW CHILDREN'S ZOO	96110-INDIRECT COSTS-COUNTY	9,068	2,089	(6,979)
					1,370,725	1,370,725	-
277	24500	REMONUMENTATION GRANT	REMONUMENTATION GRANT	72610-OTHER OPERATING SUPPLIES	2,635	3,448	813
277	24500	REMONUMENTATION GRANT	REMONUMENTATION GRANT	96110-INDIRECT COSTS-COUNTY	965	152	(813)
					3,600	3,600	-
278	44101	SPECIAL PROJECTS	DRAIN DIVISION-MAINTENANCE	67616-REIMB-PROJECT COSTS	317,462	319,149	1,687
278	44101	SPECIAL PROJECTS	DRAIN DIVISION-MAINTENANCE	96110-INDIRECT COSTS-COUNTY	10,008	11,695	1,687
278	42600	SPECIAL PROJECTS	OFFICE OF EMERGENCY SERVICES	69000-OTHER REVENUE/FUND BALANCE	-	693	693
278	42600	SPECIAL PROJECTS	OFFICE OF EMERGENCY SERVICES	96111-COMPUTER SERVICES-PROCESSING	34,028	34,721	693
280	30102	SHERIFF-SPECIAL PROJECT	SELECTIVE ENFORCEMENT	54310-STATE GRANTS-LEAA	350,000	350,000	-
280	30102	SHERIFF-SPECIAL PROJECT	SELECTIVE ENFORCEMENT	69902-CONTRIB FROM LAW ENFORCEMENT	10,442	11,376	934
					360,442	361,376	934
280	30102	SHERIFF-SPECIAL PROJECT	SELECTIVE ENFORCEMENT	96110-INDIRECT COSTS-COUNTY	12,098	13,032	934
					12,098	13,032	934
280	30114	SHERIFF-SPECIAL PROJECT	PLUS-HOME SURVEILLANCE	69902-CONTRIB FROM LAW ENFORCEMENT	-	(38,275)	(38,275)
280	30114	SHERIFF-SPECIAL PROJECT	PLUS-HOME SURVEILLANCE	96111-COMPUTER SERVICES-PROCESSING	1,194	7,216	6,022
280	30114	SHERIFF-SPECIAL PROJECT	PLUS-HOME SURVEILLANCE	96110-INDIRECT COSTS-COUNTY	8,077	(36,220)	(44,297)
					9,271	(29,004)	(38,275)
292	66200	CHILD CARE	CHILD CARE-FAMILY DIVISION	56100-STATE GRANTS-FOSTER CARE	4,180,993	4,190,120	9,127
292	66200	CHILD CARE	CHILD CARE-FAMILY DIVISION	69901-CONTRIBUTION FROM GENERAL FUND	3,338,359	3,338,359	-
292	66200	CHILD CARE	CHILD CARE-FAMILY DIVISION	69000-OTHER REVENUE/FUND BALANCE	-	9,127	9,127
					7,519,352	7,537,606	18,254
292	66201	CHILD CARE	JUVENILE DETENTION HOME	96111-COMPUTER SERVICES-PROCESSING	363,092	261,629	(101,463)
292	66200	CHILD CARE	CHILD CARE-FAMILY DIVISION	96110-INDIRECT COSTS-COUNTY	-	-	-
292	66201	CHILD CARE	JUVENILE DETENTION HOME	96110-INDIRECT COSTS-COUNTY	519,926	639,643	119,717
					883,018	901,272	18,254
514	26520	PARKING SYSTEM	PARKING SYSTEM	69000-OTHER REVENUE/FUND BALANCE	39,035	39,035	-
514	26520	PARKING SYSTEM	PARKING SYSTEM	96111-COMPUTER SERVICES-PROCESSING	-	990	990
514	26520	PARKING SYSTEM	PARKING SYSTEM	93020-GROUNDS CARE & MAINTENANCE	17,811	16,821	(990)
					17,811	17,811	-

COUNTY OF SAGINAW
2026 BUDGET ADJUSTMENT
FINAL INDIRECT COSTS & IT CHARGES

<u>FUND</u>	<u>ACTIVITY</u>		<u>ACCOUNT</u>	<u>2026 BUDGET</u>	<u>REVISED 2026 BUDGET</u>	<u>REQUESTED INCREASE/ (DECREASE) IN BUDGET</u>
536	25100 LAND BANK AUTHORITY	LAND BANK AUTHORITY	69000-OTHER REVENUE/FUND BALANCE	-	47,075	47,075
536	25100 LAND BANK AUTHORITY	LAND BANK AUTHORITY	96111-COMPUTER SERVICES-PROCESSING	40,692	42,293	1,601
536	25100 LAND BANK AUTHORITY	LAND BANK AUTHORITY	96110-INDIRECT COSTS-COUNTY	52,565	98,039	45,474
				93,257	140,332	47,075
595	35150 INMATE SERVICES	INMATE SERVICES	99525-CONTR-PUBLIC IMPROVEMENT	4,222	1,387	(2,835)
595	35150 INMATE SERVICES	INMATE SERVICES	96110-INDIRECT COSTS-COUNTY	8,625	11,460	2,835
				12,847	12,847	-
445	90100 PUBLIC IMPROVEMENT FUND	GENERAL IMPROVEMENTS	69923-CONTR-INMATE SERVICES	4,222	1,387	(2,835)
445	90100 PUBLIC IMPROVEMENT FUND	GENERAL IMPROVEMENTS	69000-OTHER REVENUE/FUND BALANCE	1,550,735	1,553,570	2,835
				1,554,957	1,554,957	-
636	22800 INFORMATION SYSTEMS & SERV	INFORMATION SYSTEMS & SERVICES	67702-REIMB-DATA PROCESSING	6,196,501	6,487,940	291,439
636	22800 INFORMATION SYSTEMS & SERV	INFORMATION SYSTEMS & SERVICES	69000-OTHER REVENUE/FUND BALANCE	-	(284,685)	(284,685)
				6,196,501	6,203,255	6,754
636	22800 INFORMATION SYSTEMS & SERV	INFORMATION SYSTEMS & SERVICES	96110-INDIRECT COSTS-COUNTY	114,575	121,329	6,754
				114,575	121,329	6,754
677	86500 RISK MANAGEMENT	RISK MANAGEMENT ADMINISTRATION	69000-OTHER REVENUE/FUND BALANCE	304,613	296,678	(7,935)
677	86500 RISK MANAGEMENT	RISK MANAGEMENT ADMINISTRATION	96110-INDIRECT COSTS-COUNTY	29,449	16,309	(13,140)
677	86500 RISK MANAGEMENT	RISK MANAGEMENT ADMINISTRATION	96111-COMPUTER SERVICES-PROCESSING	2,159	7,364	5,205
677	86500 RISK MANAGEMENT	RISK MANAGEMENT ADMINISTRATION	96016-CLAIMS-OTHER	50,000	50,000	-
				81,608	73,673	(7,935)
692	25390 INVESTMENT SERVICES	TREASURER-INVESTMENT	67623-REIMB-MANAGEMENT SERVICES	82,795	88,796	6,001
692	25390 INVESTMENT SERVICES	TREASURER-INVESTMENT	96111-COMPUTER SERVICES-PROCESSING	4,819	7,830	3,011
692	25390 INVESTMENT SERVICES	TREASURER-INVESTMENT	96110-INDIRECT COSTS-COUNTY	5,206	8,196	2,990
				10,025	16,026	6,001
698	87100 EMPLOYEE BENEFITS	WORKERS' COMPENSATION	96111-COMPUTER SERVICES-PROCESSING	34,361	(4,751)	(39,112)
698	87100 EMPLOYEE BENEFITS	WORKERS' COMPENSATION	96110-INDIRECT COSTS-COUNTY	58,848	52,546	(6,302)
698	87100 EMPLOYEE BENEFITS	WORKERS' COMPENSATION	96123-LOSS CONTROL	86,213	131,627	45,414
				179,422	179,422	-
711	63500 HEALTHSOURCE SAGINAW	HEALTHSOURCE SAGINAW	40200-CURRENT REAL PROPERTY TAXES	749	882	133
711	63500 HEALTHSOURCE SAGINAW	HEALTHSOURCE SAGINAW	95500-MISCELLANEOUS EXPENSE	-	-	-
711	63500 HEALTHSOURCE SAGINAW	HEALTHSOURCE SAGINAW	96110-INDIRECT COSTS-COUNTY	749	882	133
				749	882	133
733	86200 DC PENSION TRUST FUND	RETIREMENT-DC PENSION	69000-OTHER REVENUE/FUND BALANCE	(5,528)	1,897	7,425
733	86200 DC PENSION TRUST FUND	RETIREMENT-DC PENSION	96111-COMPUTER SERVICES-PROCESSING	851	8,276	7,425
736	86900 POSTEMPLOYMENT BENEFITS	POSTEMPLOYMENT BENEFITS	69000-OTHER REVENUE/FUND BALANCE	937,964	919,864	(18,100)
736	86900 POSTEMPLOYMENT BENEFITS	POSTEMPLOYMENT BENEFITS	96111-COMPUTER SERVICES-PROCESSING	16,889	(1,211)	(18,100)

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

November 25, 2025

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

SAGINAW COUNTY BOC
NOV 25 '25 PM 1:43

12-16-5

RE: REQUEST TO DISPERSE COUNTY OPIOID SETTLEMENT FUNDS

Dear Chairman Tany:

Please permit this letter to serve as my request to meet with the Budget/Audit Committee meeting regarding the following matter:

- **Request a motion to enter into contractual agreement with Saginaw Gateway to Recovery, to disperse up to \$500,000 from the county's opioid settlement fund.**

On behalf of the Saginaw County Opioid Advisory Committee, I am recommending the Board of Commissioners approve opioid settlement funding to Saginaw Gateway to Recovery.

As the third quarter request for proposals was open, the advisory committee received one application for funding. This funding quarter is the first of FY26, which you have approved up to \$1 Million of settlement funds to be dispersed. The committee met twice in review of the Saginaw Gateway to Recovery application and is recommending \$500,000 of the FY26 allocation be granted to this important project to build critically need capacity for substance use treatment in Saginaw.

Saginaw Gateway to Recovery is a newly licensed 501(c)(3) residential treatment facility soon to open in downtown Saginaw. The program provides evidence-based, comprehensive care for individuals with substance use disorders, including medication-assisted treatment, counseling, and recovery support. Its mission is to reduce opioid-related harm, promote sustained recovery, and strengthen community health through education, outreach, and partnerships. Saginaw Gateway to Recovery will operate a 55 to 60 bed residential treatment program serving 120 individuals annually. Funding will be used for staffing, meals, and transportation.

I plan on attending the Budget/Audit Committee meetings to answer any questions about this request. Thank you for your consideration in this matter.

Respectfully,

Christina A. Harrington, MPH | Health Officer

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

12-16-6

SAGINAW COUNTY BDC
DEC 2 '25 AM 11:22

December 1, 2025

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

RE: REQUEST TO SELL MOBILE VEHICLE TO NONPROFIT

Dear Chairman Tany:

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

- **Request approval to sell the Saginaw County Health Department's mobile RV to the Saginaw County Community Food Club & Kitchen for \$25,000.**

In 2020, emergency COVID-19 funding allowed the County to purchase and remodel a used personal RV for the purpose of mobile clinical service delivery. Despite the investment of \$250,000 to acquire, remodel, wrap, and transport the vehicle, the RV has never been able to function as intended. After five years of effort, it has become clear that the RV—not by lack of trying, but by its inherent design limitations—cannot meet the operational, structural, or regulatory requirements needed for mobile health services.

Since its acquisition, we have encountered the following unresolvable barriers:

- **Inability to meet clinical standards.** The RV's layout cannot safely accommodate an exam table, nor does it meet ADA requirements for WIC services. The only feasible service is limited immunizations, and even that is operationally difficult.
- **Driver constraints.** The size of the vehicle requires a chauffeur's license, and the limited number of qualified staff or partner drivers have been unwilling or uncomfortable operating it. Previous solutions—including relying on other County departments—have been unsuccessful.
- **Security and maintenance issues.** While stored in our lot, the catalytic converter has been stolen twice, and the vehicle has experienced other deterioration simply from sitting unused.
- **Lack of viable deployment sites.** Most of our services are better delivered indoors, inside established community partners' facilities. The RV has proven to be impractical to deploy for meaningful service delivery, and we have found very few suitable locations to park and operate it.

In short, the RV has become an underutilized and increasingly costly asset, with no realistic future use within our department.

A Highly Valuable Community Partnership Opportunity

Meanwhile, a significant opportunity has emerged. Since 2024, the Health Department has been working closely with the Saginaw County Community Food Club & Kitchen—scheduled to open in 2026—on expanding nutrition education across the county. The Food Club has secured MDHHS funding specifically designated to renovate the RV into a **mobile educational kitchen**. This would allow cooking demonstrations, nutrition instruction, and hands-on learning to be brought directly into neighborhoods that lack access to such resources.

This use aligns strongly with the County's public health priorities and gives the RV a renewed purpose that directly benefits residents. The Food Club is prepared to assume all insurance, liability, and operational costs, ensuring the County no longer bears financial or risk burdens associated with the vehicle. SCHD will continue to partner by providing staff for community nutrition programming.

Fiscal Rationale for the Sale Price

While the Risk Manager has identified an estimated market value of \$60,000, this figure reflects theoretical value—not realistic resale conditions. The RV is a unique, atypically modified unit that would require additional remodeling by any prospective buyer. It is highly unlikely to sell on the open market for anything near the estimated value. In fact, similar government vehicles with nonstandard modifications often sit in surplus for years before selling at steeply reduced prices.

Accepting the Food Club's negotiated offer of **\$25,000**:

- Eliminates ongoing maintenance, security, and insurance costs.
- Converts an underperforming asset into immediate, tangible community benefit.
- Supports a local nonprofit prepared to invest additional funds to improve the vehicle.
- Ensures the vehicle is used for a mission aligned with the County's health improvement goals.

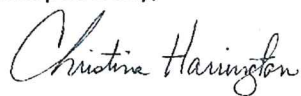
This is a fiscally responsible decision that maximizes community return on an otherwise stranded asset.

Request for Committee Action

For these reasons, I respectfully request that the Budget/Audit Committee approve the sale of the mobile RV to the Saginaw County Community Food Club & Kitchen for \$25,000. This decision will allow the RV to finally serve the purpose of improving health in our community—something it has not been able to do under current ownership.

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



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

BUDGET AUDIT

Mary Catherine Hannah
County Administrator

November 19, 2025

12-16-7

Christopher Boyd, Chairman
Budget/Audit Committee
111 S. Michigan Avenue
Saginaw, MI 48602

SAGINAW COUNTY BOC
NOV 20 '25 PM2:11

RE: BUDGET CALENDAR FOR FISCAL YEAR 2027

Dear Chair Boyd,

Attached please find the Budget Calendar for FY 2027 for consideration and approval. We are bringing this forward for approval early this year as the calendar is significantly amended from previous years.

The changes reflect better timing for the Finance Department and give Elected Officials and Department Heads more and better current year data when creating their next budget.

I will be at the December 04, 2025 Budget/Audit Committee should you or other Commissioners have any questions.

Sincerely,

Mary Catherine Hannah
County Administrator

Cc: Koren Thurston, Finance Director

PROPOSED ACTION: Motion to recommend to the full board approval and implementation of the Budget Calendar for Fiscal Year 2027.

Proposed FY27 Budget Calendar

IMPORTANT DATES

**BUDGET/AUDIT COMMITTEE
BOARD SESSION
HOLIDAY**

**JANUARY 15 - FY25 CLOSEOUT
FEBRUARY - FY25 AUDIT FIELD WORK**

**MARCH 31 - FY25 AUDIT DUE
MARCH 31 - END Q2 FY26**

**JUNE 5 - BUDGET WORKBOOKS OPEN TO DH'S
JUNE 22 - BUDGET WORKBOOKS CLOSED TO DH'S
JUNE 30 - Q3 END FY26**

**JULY 6 - START DEPARTMENT HEAD MEETINGS
JULY 17 - END DEPARTMENT HEAD MEETINGS
AUGUST 3 - BUDGET WORKSHOP W/ COMMISSIONERS
AUGUST 12 - BUDGET WORKSHOP W/ COMMISSIONERS**

**SEPTEMBER 3 - FY27 BUDGET TO B/A COMMITTEE
SEPTEMBER 15 - FY27 BUDGET PUBLIC HEARING & ADOPT
SEPTEMBER 30 - END Q4 FY26**

JANUARY

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NOVEMBER

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DECEMBER

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NOTES:



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

BUDGET AUDIT

Mary Catherine Hannah
County Administrator

November 19, 2025

12-16-8

Christopher Boyd, Chairman
Budget/Audit Committee
111 S. Michigan Avenue
Saginaw, MI 48602

SAGINAW COUNTY BOC
NOV 20 '25 PM2:11

RE: BUDGET AMENDMENT

Dear Chair Boyd,

In order to effectuate the proper administration of the ARPA funding awarded to the County of Saginaw, I am requesting a budget amendment to the FY 2026 Budget to appropriate an additional \$5,196,877.76 of APRA funds designated as Revenue Replacement. These funds would be used to cover wages and fringes in the General Fund.

I will be at the December 04, 2025 Budget/Audit Committee should you or other Commissioners have any questions.

Sincerely,

Mary Catherine Hannah
County Administrator

Cc: Koren Thurston, Finance Director

PROPOSED ACTION: Motion to recommend to the full board approval of a budget amendment appropriating \$5,196,877.76 from the ARPA fund, designated as revenue replacement, and increasing the GF budget by the same.



(989) 790-5210



administratorsoffice@saginawcounty.com