

AGENDA

BUDGET/AUDIT COMMITTEE

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

Thursday, January 16, 2025 – 4:00 p.m.

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

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

- I. Call to Order
- II. Welcome
- III. Correction/Approval of Minutes (***December 5, 2024 - Attached***)
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda

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

- **1-21-3** Approval of Vendor Transactions, Dec. 1 – 31, 2024 - \$10,499,541.77
- **1-21-4** Submitting the Monthly Financial Statement for September 2024, including unaudited information for the 2025 fiscal year through September and summarizing revenues and expenditures for the County's General Fund to provide management with an overview of the preliminary year-end financial status
- **1-21-5** Submitting the Monthly Financial Statement for December 2024, including unaudited information for the 2025 fiscal year through December and summarizing revenues and expenditures for the County's General Fund to provide management with an overview of the preliminary year-end financial status
- **1-21-6** Submitting a report of budget adjustments approved by the County Administrator (or their designee) including grants accepted on behalf of the County for October 1, 2024 through December 31, 2024 and approved budget adjustments carried forward from fiscal 2024 as outlined in Budget Resolution "A"
- **1-21-7** Submitting proposed changes to County Policy #351 Travel
 - Policy title to include other employee expense reimbursements
 - Clarified expense reimbursement submissions and deadlines
 - Meal reimbursement to be based on **actual** cost incurred up to a \$50 daily maximum
 - Detailed receipts for meals and all expenses incurred are required

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

- **1-21-8** Requesting an amendment to the approved FY 2024-2025 budget (no impact on the General Fund) by allocating \$80,000 from the Public Improvement Fund balance of \$1,250,744 to the parking and wayfinding study approved by the Board of Commissioners

3. Any other matters to come before the committee

- VI. Miscellaneous
- VII. Adjournment

MINUTES

BUDGET/AUDIT COMMITTEE

DRAFT

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

Thursday, December 5, 2024 – 4:00 p.m.

Present: Dennis Krafft – Chair, Jack Tany – Vice-Chair, Tracey Slodowski, Rich Spitzer, Christopher Boyd
Others: Mary Catherine Hannah, Koren Thurston, Tim Novak, Dave Gilbert, Judge Patrick McGraw,
Judge Barbara Meter, Todd Borders, Jaime Ceja, Jessica Sargent, Connie Sullivan,
Andrew Klaczekiewicz, Suzy Koeplinger, Renee Sharkey and Catherine Hicks

- I. Call to Order ---**Krafft at 4:00 p.m.**
- II. Welcome
- III. Correction/Approval of Minutes (**November 7, 2024**)
---**Moved by Tany, seconded by Boyd. Motion carried.**
- IV. Public Comment (*Speakers limited to 3 minutes*) ---**None**
- V. Agenda

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

- **12-17-10** Approval of Vendor Transactions, Nov. 1 – 30, 2024 - \$16,474,975.66
---**Moved by Boyd, seconded by Tany, to approve. Motion carried.**
- **12-17-11** Submitting the 2023 Cost Allocation Plan and IT Rate Calculation for FY 2025 and approval of the budget amendment
---**Moved by Slodowski, seconded by Tany, to approve. Motion carried.**

2. **Connie Sullivan, Saginaw County Health Department**, re:

- **12-17-12** (1) Requesting acceptance of FY25 MDHHS grant funding and to amend the budget as follows:
 - \$263,000 from MDHHS for lead education and faucet replacement---**Moved by Tany, seconded by Spitzer, to approve. Motion carried.**

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

- **12-17-13** Requesting authorization to adjust the budget and use Commission on Aging unrestricted fund balance in the amount of \$300,000 for renovations at the Eleanor Frank/Main Administrative Building/Central Kitchen, to purchase furniture/kitchen equipment for the Marie Davis building, and other costs associated with the Marie Davis building
---**Moved by Boyd, seconded by Slodowski, to approve. Motion carried.**

4. **Todd Borders and Judge Barbara Meter, Family Division**, re:

- **12-17-16** Approval to amend its FY 2025 budget to provide for increases in compensation for contract attorneys in abuse/neglect matters
---**Moved by Spitzer, seconded by Tany, to approve. Motion carried.**

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

- **12-17-14** Requesting reallocation of ARPA funds to Courthouse HVAC project
---**Moved by Boyd, seconded by Tany, to approve. Motion carried.**
- **12-17-15** Submitting an ARPA Update from Guidehouse and report of sub-recipient funding
---**On file.**

6. Any other matters to come before the committee

VI. Miscellaneous---***None***

VII. Adjournment ---***Moved by Boyd, seconded by Tany, to adjourn; time being 5:02 p.m.***

Respectfully Submitted,
Dennis Krafft, Committee Chair
Suzy Koeplinger, Committee Clerk

**BUDGET
AUDIT**

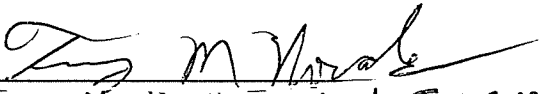
SAGINAW COUNTY DOC
JAN 2 '25 PM 12:15


COMMUNICATION NO. 1-21-3

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: 12-01-24 through 12-31-24 Amount: \$10,499,541.77

Signed 
Tim Novak, Saginaw County Treasurer


Signed 
Koren Thurston, Finance Director

BUDGET AUDIT COMMITTEE

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

Signed _____ Dated _____
Chair
Vice Chair

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

Signed 
Vanessa Guerra, Saginaw County Clerk

SEAL



County of Saginaw

BUDGET AUDIT

111 South Michigan Avenue
Saginaw, MI 48602

Mary Catherine Hannah
County Administrator

Memorandum

SAGINAW COUNTY BOC
JAN 9 '25 PM2:08

1-21-4

DATE: January 8, 2024

TO: Mary Catherine Hannah, County Administrator

CC: Board of Commissioners, Budget Audit Committee

FROM: Koren Thurston, Finance Director

RE: **Monthly Financial Statement – September 2024 (Preliminary)**

As discussed, I am pleased to be able to return to monthly financial reporting and provide the attached report.

This report, which includes unaudited information for the 2024 fiscal year through September, is prepared by the Finance Department as a summary of revenues and expenditures for the County's General Fund. 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 2024 close out and pending further audit adjustments.



(989) 790-5210



administratorsoffice@saginawcounty.com

Revenues by Function September 2024

** Preliminary Pending Audit Adjustments

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2024
Period	All

Function / Department	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
100 - General Government					
10117200 - County Administration	(\$3,716,608)	(\$3,089,855)	(\$3,093,909.32)	\$4,054.32	100.13%
10119200 - American Rescue Plan Act (ARPA)	(\$2,263,842)	(\$2,454,224)	(\$2,428,634.00)	(\$25,590.00)	98.96%
10121500 - County Clerk	(\$1,363,310)	(\$1,363,310)	(\$1,361,746.91)	(\$1,563.09)	99.89%
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00	
10125300 - County Treasurer	(\$37,652,144)	(\$37,832,144)	(\$39,371,445.42)	\$1,539,301.42	104.07%
10125700 - Equalization	(\$299,600)	(\$299,600)	(\$307,293.05)	\$7,693.05	102.57%
10126200 - Elections	(\$206,400)	(\$206,400)	(\$273,551.70)	\$67,151.70	132.53%
10126202 - Elections-Early Vote Center	\$0	(\$528,876)	(\$165,266.96)	(\$363,609.04)	
10126506 - Other County Properties	(\$281,500)	(\$281,500)	(\$333,228.81)	\$51,728.81	118.38%
10126507 - 618 Cass St Building & Grounds	(\$57,220)	(\$57,220)	(\$26,935.87)	(\$30,284.13)	47.07%
10126514 - 803 Court Street Property	(\$71,166)	(\$71,166)	(\$73,300.98)	\$2,134.98	103.00%
100 - General Government Total	(\$45,911,790)	(\$46,184,295)	(\$47,435,313.02)	\$1,251,018.02	102.71%
101 - Legislative					
10110100 - Board of Commissioners	\$0	\$0	\$0.00	\$0.00	
101 - Legislative Total	\$0	\$0	\$0.00	\$0.00	
275 - Judicial					
10128300 - Circuit Court	(\$240,120)	(\$240,120)	(\$241,750.40)	\$1,630.40	100.68%
10128301 - Circuit Ct/Due Process	(\$75,000)	(\$75,000)	(\$83,444.33)	\$8,444.33	111.26%
10128302 - Assigned Counsel Admin	\$0	\$0	\$0.00	\$0.00	
10128308 - Legal Self-Help Center Grant	\$0	\$0	\$0.00	\$0.00	
10128400 - Family Division	(\$332,214)	(\$332,214)	(\$304,105.40)	(\$28,108.60)	91.54%
10128500 - Probation-Circuit Court	\$0	\$0	\$0.00	\$0.00	
10128600 - District Court	(\$1,919,120)	(\$1,919,120)	(\$2,173,946.50)	\$254,826.50	113.28%
10129400 - Probate Court	(\$293,399)	(\$293,399)	(\$282,624.16)	(\$10,774.84)	96.33%
10129600 - Prosecuting Attorney	(\$110,500)	(\$295,500)	(\$755,159.66)	\$459,659.66	255.55%
10129601 - Prosecutor-Welfare Enforcement	(\$579,160)	(\$523,214)	(\$522,911.18)	(\$302.82)	99.94%
10129800 - Family Counseling Services	(\$18,000)	(\$18,000)	(\$14,055.00)	(\$3,945.00)	78.08%
275 - Judicial Total	(\$3,567,513)	(\$3,696,567)	(\$4,377,996.63)	\$681,429.63	118.43%
300 - Public Safety					
10130101 - Sheriff's Office	(\$44,218)	(\$44,218)	(\$45,329.46)	\$1,111.46	102.51%
10133100 - Marine Law Enforcement	(\$3,555)	(\$7,700)	(\$7,526.20)	(\$173.80)	97.74%
10135100 - Sheriff's Dept Jail Division	(\$4,049,423)	(\$4,049,423)	(\$3,940,579.49)	(\$108,843.51)	97.31%
10136300 - Corrections Reimb Program	(\$72,927)	(\$72,927)	(\$122,469.89)	\$49,542.89	167.93%
300 - Public Safety Total	(\$4,170,123)	(\$4,174,268)	(\$4,115,905.04)	(\$58,362.96)	98.60%
440 - Public Works					
10144100 - Public Works/Drain Division	(\$50,552)	(\$50,552)	(\$14,062.00)	(\$36,490.00)	27.82%
440 - Public Works Total	(\$50,552)	(\$50,552)	(\$14,062.00)	(\$36,490.00)	27.82%
600 - Health and Welfare					
10164800 - Medical Examiner	(\$100,800)	(\$100,800)	(\$99,855.00)	(\$945.00)	99.06%
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$99,855.00)	(\$945.00)	99.06%
700 - Community and Economic Dev					
10171100 - Register of Deeds	(\$1,590,164)	(\$1,590,164)	(\$1,556,604.33)	(\$33,559.67)	97.89%
700 - Community and Economic Dev Total	(\$1,590,164)	(\$1,590,164)	(\$1,556,604.33)	(\$33,559.67)	97.89%
930 - Other Financing Sources					
10192500 - Budget Stabilization	(\$377,568)	(\$523,160)	\$0.00	(\$523,160.00)	
10193000 - Contributions From Other Funds	(\$2,450,000)	(\$2,450,000)	(\$359,426.35)	(\$2,090,573.65)	14.67%
930 - Other Financing Sources Total	(\$2,827,568)	(\$2,973,160)	(\$359,426.35)	(\$2,613,733.65)	12.09%
Grand Total	(\$58,218,510)	(\$58,769,806)	(\$57,959,162.37)	(\$810,643.63)	98.62%

Function	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
100 - General Government Total	(\$45,911,790)	(\$46,184,295)	(\$47,435,313.02)	\$1,251,018.02	102.71%
101 - Legislative Total	\$0	\$0	\$0.00	\$0.00	0.00%
275 - Judicial Total	(\$3,567,513)	(\$3,696,567)	(\$4,377,996.63)	\$681,429.63	118.43%
300 - Public Safety Total	(\$4,170,123)	(\$4,174,268)	(\$4,115,905.04)	(\$58,362.96)	98.60%
440 - Public Works Total	(\$50,552)	(\$50,552)	(\$14,062.00)	(\$36,490.00)	27.82%
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$99,855.00)	(\$945.00)	99.06%
700 - Community and Economic Dev Total	(\$1,590,164)	(\$1,590,164)	(\$1,556,604.33)	(\$33,559.67)	97.89%
930 - Other Financing Sources Total	(\$2,827,568)	(\$2,973,160)	(\$359,426.35)	(\$2,613,733.65)	12.09%
Grand Total	(\$58,218,510)	(\$58,769,806)	(\$57,959,162.37)	(\$810,643.63)	98.62%

Revenues by Source September 2024

** Preliminary Pending Audit Adjustments

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2024
Period	All

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
RA - Taxes	(\$29,473,819)	(\$29,473,819)	(\$31,048,666.94)	\$1,574,847.94	105.34%
RC - Licenses and Permits	(\$275,300)	(\$275,300)	(\$226,667.50)	(\$48,632.50)	82.33%
RD - Federal Grants	(\$2,849,777)	(\$2,988,358)	(\$2,953,401.93)	(\$34,956.07)	98.83%
RE - State Grants	(\$9,478,483)	(\$9,478,483)	(\$10,126,801.38)	\$648,318.38	106.84%
RF - Contrib/Local Units	\$0	\$0	\$0.00	\$0.00	
RG - Charges for Services	(\$5,022,364)	(\$5,387,364)	(\$5,320,821.12)	(\$66,542.88)	98.76%
RH - Fines and Forfeits	(\$335,500)	(\$335,500)	(\$379,019.95)	\$43,519.95	112.97%
RI - Interest and Rents	(\$271,217)	(\$271,217)	(\$501,579.01)	\$230,362.01	184.94%
RJ - Other Revenue	(\$4,368,079)	(\$4,270,202)	(\$3,726,485.74)	(\$543,716.26)	87.27%
RK - Other Financing Srcs	(\$6,143,971)	(\$6,289,563)	(\$3,675,718.80)	(\$2,613,844.20)	58.44%
Grand Total	(\$58,218,510)	(\$58,769,806)	(\$57,959,162.37)	(\$810,643.63)	98.62%

Tax Revenue/Revenue Sharing September 2024

** Preliminary Pending Audit Adjustments

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2024
Period	All

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
40200 - Current Real Property Taxes	(\$29,196,816)	(\$29,196,816)	(\$30,031,094.74)	\$834,278.74	102.86%
41100 - Unpd Real Prop Tax-Leased Land	(\$1,000)	(\$1,000)	(\$439.29)	(\$560.71)	43.93%
41200 - Unpaid Personal Property Taxes	(\$50,000)	(\$50,000)	(\$41,758.76)	(\$8,241.24)	83.52%
43200 - Payment In Lieu of Taxes	(\$75,000)	(\$75,000)	(\$47,489.16)	(\$27,510.84)	63.32%
43900 - Recreational Marijuana Payment	(\$56,003)	(\$56,003)	(\$827,208.90)	\$771,205.90	1477.08%
44200 - Medical Marihuana Excise Tax	(\$10,000)	(\$10,000)	(\$9,763.05)	(\$236.95)	97.63%
44510 - Interest-Delinquent Taxes	(\$60,000)	(\$60,000)	(\$63,779.16)	\$3,779.16	106.30%
44520 - Interest-Real Property	(\$25,000)	(\$25,000)	(\$27,133.88)	\$2,133.88	108.54%
54700 - State Grants-Court Equity Fun	(\$789,800)	(\$789,800)	(\$831,887.00)	\$42,087.00	105.33%
54701 - State Grants-Convention/Liquor	(\$662,904)	(\$662,904)	(\$800,685.57)	\$137,781.57	120.78%
57300 - Local Community Stabiliz Share	(\$1,400,000)	(\$1,400,000)	(\$1,166,751.52)	(\$233,248.48)	83.34%
57400 - State Grants-State Rev Sharing	(\$5,471,391)	(\$5,471,391)	(\$5,471,327.09)	(\$63.91)	100.00%
Grand Total	(\$37,797,914)	(\$37,797,914)	(\$39,319,318.12)	\$1,521,404.12	104.03%

Expenditures by Function September 2024

** Preliminary Pending Audit Adjustments

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2024
Period	All

Function / Department	Original Budget	Revised Budget	Actual	Unspent Balance	% Used
100 - General Government					
10117200 - County Administration	\$722,502	\$634,809	\$622,270.28	\$12,538.72	98.02%
10119100 - Financial Management	\$950,782.00	\$936,432.00	\$893,657.00	\$42,775.00	95.43%
10119200 - American Rescue Plan Act (ARPA)	\$0	\$190,382	\$161,906.73	\$28,475.27	85.04%
10121500 - County Clerk	\$1,953,832	\$1,895,207	\$1,766,541.56	\$128,665.44	93.21%
10121600 - Jury Commission	\$300.00	\$308.00	\$307.84	\$0.16	99.95%
10122300 - Auditing	\$131,500.00	\$145,850.00	\$143,850.00	\$2,000.00	98.63%
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00	
10125300 - County Treasurer	\$1,187,661	\$1,129,604	\$1,027,034.36	\$102,569.64	90.92%
10125700 - Equalization	\$850,479	\$861,788	\$841,018.38	\$20,769.62	97.59%
10126200 - Elections	\$393,409	\$393,409	\$282,362.38	\$111,046.62	71.77%
10126202 - Elections-Early Vote Center	\$0	\$528,876	\$218,047.63	\$310,828.37	
10126501 - Telephone-Central Switchboard	\$62,000.00	\$63,313.00	\$62,247.40	\$1,065.60	98.32%
10126502 - County Office Bldg & Grds	\$279,941.00	\$279,941.00	\$263,674.87	\$16,266.13	94.19%
10126503 - Courthouse Bldg & Grds	\$1,862,788.00	\$1,838,088.00	\$1,688,590.11	\$149,497.89	91.87%
10126505 - Juvenile Ctr Bldg & Grounds	\$268,897.00	\$291,197.00	\$287,359.78	\$3,837.22	98.68%
10126506 - Other County Properties	\$887,023	\$907,024	\$848,245.77	\$58,778.23	93.52%
10126507 - 618 Cass St Building & Grounds	\$90,889	\$90,889	\$73,679.60	\$17,209.40	81.07%
10126508 - 1312 Gratiot Road	\$0.00	\$35,000.00	\$32,071.55	\$2,261.78	91.63%
10126514 - 803 Court Street Property	\$26,448	\$26,448	\$16,862.97	\$9,585.03	63.76%
10126600 - Corporation Counsel	\$216,291.00	\$216,291.00	\$166,461.13	\$49,829.87	76.96%
10127000 - Personnel/Human Resources	\$499,121.00	\$569,071.00	\$388,979.76	\$180,091.24	68.35%
100 - General Government Total	\$10,383,863	\$11,033,927	\$9,785,169.10	\$1,248,091.23	88.68%
101 - Legislative					
10110100 - Board of Commissioners	\$682,488	\$682,929	\$655,162.31	\$27,766.69	95.93%
101 - Legislative Total	\$682,488	\$682,929	\$655,162.31	\$27,766.69	95.93%
275 - Judicial					
10128300 - Circuit Court	\$3,629,938	\$3,537,723	\$3,458,924.35	\$72,862.16	97.77%
10128301 - Circuit Ct/Due Process	\$286,500	\$285,800	\$204,955.32	\$53,484.68	71.71%
10128302 - Assigned Counsel Admin	\$924,855	\$924,855	\$924,854.51	\$0.49	100.00%
10128308 - Legal Self-Help Center Grant	\$0	\$0	\$0.00	\$0.00	
10128400 - Family Division	\$3,144,926	\$3,044,564	\$2,906,782.28	\$137,781.72	95.47%
10128500 - Probation-Circuit Court	\$67,480	\$74,480	\$71,136.29	\$3,343.71	95.51%
10128600 - District Court	\$5,924,351	\$5,881,302	\$5,452,193.20	\$429,108.80	92.70%
10128700 - Probation-District Court	\$1,017,439.00	\$999,220.00	\$956,276.39	\$42,943.61	95.70%
10129400 - Probate Court	\$1,402,983	\$1,399,433	\$1,374,430.35	\$25,002.65	98.21%
10129600 - Prosecuting Attorney	\$5,234,417	\$5,354,331	\$5,020,620.76	\$333,710.24	93.77%
10129601 - Prosecutor-Welfare Enforcement	\$868,758	\$783,992	\$783,296.34	\$695.66	99.91%
10129800 - Family Counseling Services	\$18,000	\$18,000	\$760.00	\$17,240.00	
275 - Judicial Total	\$22,519,647	\$22,303,700	\$21,154,229.79	\$1,116,173.72	94.85%
300 - Public Safety					
10130101 - Sheriff's Office	\$955,202	\$903,564	\$877,755.15	\$25,808.85	97.14%
10133100 - Marine Law Enforcement	\$3,555	\$7,700	\$7,011.19	\$688.81	91.05%
10135100 - Sheriff's Dept Jail Division	\$11,904,480	\$11,884,690	\$11,541,308.15	\$312,672.69	97.11%
10136300 - Corrections Reimb Program	\$72,927	\$58,901	\$57,649.67	\$1,251.33	97.88%
300 - Public Safety Total	\$12,936,164	\$12,854,855	\$12,483,724.16	\$340,421.68	97.11%
440 - Public Works					
10144100 - Public Works/Drain Division	\$663,900	\$666,726	\$609,777.47	\$56,948.53	91.46%

10144500 - Drain-County At Large	\$350,000.00	\$348,687.00	\$279,684.02	\$69,002.98	80.21%
440 - Public Works Total	\$1,013,900	\$1,015,413	\$889,461.49	\$125,951.51	87.60%
600 - Health and Welfare					
10164800 - Medical Examiner	\$1,557,846	\$1,561,944	\$1,346,453.47	\$215,490.53	86.20%
10168100 - Veterans Burials	\$19,500	\$19,500	\$11,700.00	\$7,800.00	60.00%
600 - Health and Welfare Total	\$1,577,346	\$1,581,444	\$1,358,153.47	\$223,290.53	85.88%
700 - Community and Economic Dev					
10171100 - Register of Deeds	\$851,494	\$843,539	\$768,260.16	\$75,009.20	91.08%
10171102 - Plat Board	\$300	\$300	\$0.00	\$300.00	
700 - Community and Economic Dev Total	\$851,794	\$843,839	\$768,260.16	\$75,309.20	91.04%
930 - Other Financing Sources					
10193000 - Contributions From Other Funds	\$0	\$0	\$0.00	\$0.00	
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00	
965 - Other Financing Uses					
10189950 - Contributions-Other Agencies	\$1,205,061	\$1,205,061	\$1,204,316.33	\$744.67	99.94%
10196500 - Contributions To Other Funds	\$7,048,247	\$7,248,638	\$7,247,395.00	\$1,243.00	99.98%
965 - Other Financing Uses Total	\$8,253,308	\$8,453,699	\$8,451,711.33	\$1,987.67	99.98%
Grand Total	\$58,218,510	\$58,769,806	\$55,545,871.81	\$3,158,992.23	94.51%

Function	Original Budget	Revised Budget	Actual	Unspent Balance	% Used
100 - General Government Total	\$10,383,863	\$11,033,927	\$9,785,169.10	\$1,248,091.23	88.68%
101 - Legislative Total	\$682,488	\$682,929	\$655,162.31	\$27,766.69	95.93%
275 - Judicial Total	\$22,519,647	\$22,303,700	\$21,154,229.79	\$1,116,173.72	94.85%
300 - Public Safety Total	\$12,936,164	\$12,854,855	\$12,483,724.16	\$340,421.68	97.11%
440 - Public Works Total	\$1,013,900	\$1,015,413	\$889,461.49	\$125,951.51	87.60%
600 - Health and Welfare Total	\$1,577,346	\$1,581,444	\$1,358,153.47	\$223,290.53	85.88%
700 - Community and Economic Dev Total	\$851,794	\$843,839	\$768,260.16	\$75,309.20	91.04%
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00	0.00%
965 - Other Financing Uses Total	\$8,253,308	\$8,453,699	\$8,451,711.33	\$1,987.67	99.98%
Grand Total	\$58,218,510	\$58,769,806	\$55,545,871.81	\$3,158,992.23	94.51%

Expenditures by Category September 2024

** Preliminary Pending Audit Adjustments

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2024
Period	All

Source	Original Budget	Revised Budget	Actual	Unspent Balance	% Used
EA - Personal Services	\$17,335,689	\$17,257,938	\$17,070,838.44	\$187,099.56	98.92%
EB - Employee Fringe Ben	\$15,793,548	\$15,749,766	\$14,513,232.85	\$1,236,533.15	92.15%
EC - Supplies	\$1,017,862	\$1,002,310	\$755,662.76	\$246,647.24	75.39%
ED - Other Srvcs & Chrgs	\$14,594,730	\$14,826,601	\$13,649,901.98	\$1,112,081.14	92.06%
EE - Capital Outlay	\$136,050	\$392,169	\$156,084.78	\$235,760.14	39.80%
EG - Other Financing Uses	\$9,340,631	\$9,541,022	\$9,400,151.00	\$140,871.00	98.52%
Grand Total	\$58,218,510	\$58,769,806	\$55,545,871.81	\$3,158,992.23	94.51%

Summary of Revenues and Expenditures
September 2024

** Preliminary Pending Audit Adjustments

Fund	101 - General Fund
Account Type	(Multiple Items)
Fiscal Year	2024
Period	All

Account Type	Original Budget	Revised Budget	Actual	Remaining Balance	% Used
Expense	\$58,218,510	\$58,769,806	\$55,545,871.81	\$3,158,992.23	94.51%
Revenue	(\$58,218,510)	(\$58,769,806)	(\$57,959,162.37)	(\$810,643.63)	98.62%
Grand Total	\$0	\$0	(\$2,413,290.56)	\$2,348,348.60	



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

**BUDGET
AUDIT**

Mary Catherine Hannah
County Administrator

SAGINAW COUNTY BOC
JAN 9 '25 PM2:09

Memorandum

DATE: January 8, 2024

TO: Mary Catherine Hannah, County Administrator

CC: Board of Commissioners, Budget Audit Committee

FROM: Koren Thurston, Finance Director

RE: **Monthly Financial Statement –December 2024**

1-21-5

This report, which includes unaudited information for the 2025 fiscal year through December, is prepared by the Finance Department as a summary of revenues and expenditures for the County's General Fund. The purpose of this report is to provide management with an overview of the previous month's financial status.



(989) 790-5210



administratorsoffice@saginawcounty.com

Revenues by Function December 2024

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

Function / Department	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
100 - General Government					
10117200 - County Administration	(\$3,094,855)	(\$3,094,855)	(\$8,008.60)	(\$3,086,846.40)	0.28%
10119200 - American Rescue Plan Act (ARPA)	(\$2,264,889)	(\$3,464,612)	\$0.00	(\$3,464,612.00)	0.00%
10121500 - County Clerk	(\$1,343,810)	(\$1,343,810)	(\$114,531.13)	(\$1,229,278.87)	8.93%
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00	
10125300 - County Treasurer	(\$39,807,546)	(\$39,807,546)	(\$1,470,707.01)	(\$38,336,838.99)	3.69%
10125700 - Equalization	(\$299,600)	(\$299,600)	(\$170,311.56)	(\$129,288.44)	56.85%
10126200 - Elections	(\$53,400)	(\$53,400)	(\$2,250.00)	(\$51,150.00)	4.21%
10126202 - Elections-Early Vote Center	(\$528,876)	(\$528,876)	\$0.00	(\$528,876.00)	0.00%
10126506 - Other County Properties	(\$281,500)	(\$281,500)	(\$37,179.41)	(\$244,320.59)	13.21%
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$0.00	\$0.00	
10126514 - 803 Court Street Property	(\$75,500)	(\$75,500)	(\$18,459.66)	(\$57,040.34)	24.45%
100 - General Government Total	(\$47,749,976)	(\$48,949,699)	(\$1,821,447.37)	(\$47,128,251.63)	3.73%
101 - Legislative					
10110100 - Board of Commissioners	\$0	\$0	\$0.00	\$0.00	
101 - Legislative Total	\$0	\$0	\$0.00	\$0.00	
275 - Judicial					
10128300 - Circuit Court	(\$238,620)	(\$238,620)	(\$2,499.36)	(\$236,120.64)	1.05%
10128301 - Circuit Ct/Due Process	(\$75,000)	(\$75,000)	\$0.00	(\$75,000.00)	0.00%
10128302 - Assigned Counsel Admin	\$0	\$0	\$0.00	\$0.00	
10128308 - Legal Self-Help Center Grant	\$0	(\$50,400)	\$0.00	(\$50,400.00)	
10128400 - Family Division	(\$342,588)	(\$342,588)	(\$4,455.42)	(\$338,132.58)	1.43%
10128500 - Probation-Circuit Court	(\$25,500)	(\$25,500)	\$0.00	(\$25,500.00)	
10128600 - District Court	(\$1,718,620)	(\$1,718,620)	(\$366,399.99)	(\$1,352,220.01)	21.32%
10129400 - Probate Court	(\$296,734)	(\$296,734)	(\$25,527.02)	(\$271,206.98)	8.84%
10129600 - Prosecuting Attorney	(\$690,600)	(\$690,600)	(\$61,619.40)	(\$628,980.60)	8.92%
10129601 - Prosecutor-Welfare Enforcement	(\$528,485)	(\$528,485)	\$0.00	(\$528,485.00)	0.00%
10129800 - Family Counseling Services	(\$18,000)	(\$18,000)	(\$3,015.00)	(\$14,985.00)	16.83%
275 - Judicial Total	(\$3,934,147)	(\$3,984,547)	(\$463,516.19)	(\$3,521,030.81)	11.66%
300 - Public Safety					
10130101 - Sheriff's Office	(\$44,218)	(\$44,218)	(\$10,945.49)	(\$33,272.51)	25.80%
10133100 - Marine Law Enforcement	(\$7,700)	(\$7,700)	\$0.00	(\$7,700.00)	0.00%
10135100 - Sheriff's Dept Jail Division	(\$3,945,648)	(\$3,945,648)	(\$46,889.35)	(\$3,898,758.65)	1.20%
10136300 - Corrections Reimb Program	(\$57,927)	(\$57,927)	(\$14,316.88)	(\$43,610.12)	26.82%
300 - Public Safety Total	(\$4,055,493)	(\$4,055,493)	(\$72,151.72)	(\$3,983,341.28)	1.83%
440 - Public Works					
10144100 - Public Works/Drain Division	(\$51,552)	(\$51,552)	(\$1,888.00)	(\$49,664.00)	3.66%
440 - Public Works Total	(\$51,552)	(\$51,552)	(\$1,888.00)	(\$49,664.00)	3.66%
600 - Health and Welfare					
10164800 - Medical Examiner	(\$100,800)	(\$100,800)	(\$13,756.00)	(\$87,044.00)	13.65%
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$13,756.00)	(\$87,044.00)	13.65%
700 - Community and Economic Dev					
10171100 - Register of Deeds	(\$1,590,114)	(\$1,590,114)	(\$307,018.69)	(\$1,283,095.31)	19.47%
700 - Community and Economic Dev Total	(\$1,590,114)	(\$1,590,114)	(\$307,018.69)	(\$1,283,095.31)	19.47%
930 - Other Financing Sources					
10192500 - Budget Stabilization	(\$944,900)	(\$1,028,843)	\$0.00	(\$1,028,843.00)	
10193000 - Contributions From Other Funds	(\$1,776,824)	(\$1,776,824)	\$0.00	(\$1,776,824.00)	0.00%
930 - Other Financing Sources Total	(\$2,721,724)	(\$2,805,667)	\$0.00	(\$2,805,667.00)	0.00%
Grand Total	(\$60,203,806)	(\$61,537,872)	(\$2,679,777.97)	(\$58,858,094.03)	4.37%

Function	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
100 - General Government Total	(\$47,749,976)	(\$48,949,699)	(\$1,821,447.37)	(\$47,128,251.63)	3.73%
101 - Legislative Total	\$0	\$0	\$0.00	\$0.00	0.00%
275 - Judicial Total	(\$3,934,147)	(\$3,984,547)	(\$463,516.19)	(\$3,521,030.81)	11.66%
300 - Public Safety Total	(\$4,055,493)	(\$4,055,493)	(\$72,151.72)	(\$3,983,341.28)	1.83%
440 - Public Works Total	(\$51,552)	(\$51,552)	(\$1,888.00)	(\$49,664.00)	3.66%
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$13,756.00)	(\$87,044.00)	13.65%
700 - Community and Economic Dev Total	(\$1,590,114)	(\$1,590,114)	(\$307,018.69)	(\$1,283,095.31)	19.47%
930 - Other Financing Sources Total	(\$2,721,724)	(\$2,805,667)	\$0.00	(\$2,805,667.00)	0.00%
Grand Total	(\$60,203,806)	(\$61,537,872)	(\$2,679,777.97)	(\$58,858,094.03)	4.37%

Revenues by Source December 2024

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

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
RA - Taxes	(\$31,188,636)	(\$31,188,636)	\$1,010.27	(\$31,189,646.27)	0.00%
RC - Licenses and Permits	(\$275,300)	(\$275,300)	(\$26,544.50)	(\$248,755.50)	9.68%
RD - Federal Grants	(\$2,801,074)	(\$4,000,797)	\$0.00	(\$4,000,797.00)	0.00%
RE - State Grants	(\$10,163,077)	(\$10,213,477)	(\$1,450,832.56)	(\$8,762,644.44)	14.21%
RF - Contrib/Local Units	\$0	\$0	\$0.00	\$0.00	
RG - Charges for Services	(\$4,673,514)	(\$4,673,514)	(\$1,062,162.32)	(\$3,611,351.68)	22.98%
RH - Fines and Forfeits	(\$335,500)	(\$335,500)	(\$78,464.85)	(\$257,035.15)	23.39%
RI - Interest and Rents	(\$275,501)	(\$275,501)	(\$18,601.55)	(\$256,899.45)	6.75%
RJ - Other Revenue	(\$4,245,482)	(\$4,245,482)	(\$44,182.46)	(\$4,201,299.54)	1.04%
RK - Other Financing Srcs	(\$6,245,722)	(\$6,329,665)	\$0.00	(\$6,329,665.00)	0.00%
Grand Total	(\$60,203,806)	(\$61,537,872)	(\$2,679,777.97)	(\$58,858,094.03)	4.37%

Tax Revenue/Revenue Sharing December 2024

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

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected
40200 - Current Real Property Taxes	(\$30,219,636)	(\$30,219,636)	\$0.00	(\$30,219,636.00)	0.00%
41100 - Unpd Real Prop Tax-Leased Land	(\$9,000)	(\$9,000)	\$0.00	(\$9,000.00)	0.00%
41200 - Unpaid Personal Property Taxes	(\$75,000)	(\$75,000)	\$1,010.27	(\$76,010.27)	-1.35%
43200 - Payment In Lieu of Taxes	(\$90,000)	(\$90,000)	\$0.00	(\$90,000.00)	0.00%
43900 - Recreational Marijuana Payment	(\$700,000)	(\$700,000)	\$0.00	(\$700,000.00)	0.00%
44200 - Medical Marihuana Excise Tax	(\$10,000)	(\$10,000)	\$0.00	(\$10,000.00)	0.00%
44510 - Interest-Delinquent Taxes	(\$60,000)	(\$60,000)	\$0.00	(\$60,000.00)	0.00%
44520 - Interest-Real Property	(\$25,000)	(\$25,000)	\$0.00	(\$25,000.00)	0.00%
54700 - State Grants-Court Equity Fun	(\$789,800)	(\$789,800)	\$0.00	(\$789,800.00)	0.00%
54701 - State Grants-Convention/Liquor	(\$821,120)	(\$821,120)	\$0.00	(\$821,120.00)	0.00%
57300 - Local Community Stabiliz Share	(\$1,400,000)	(\$1,400,000)	(\$538,677.30)	(\$861,322.70)	38.48%
57400 - State Grants-State Rev Sharing	(\$5,744,960)	(\$5,744,960)	(\$911,890.00)	(\$4,833,070.00)	15.87%
Grand Total	(\$39,944,516)	(\$39,944,516)	(\$1,449,557.03)	(\$38,494,958.97)	3.63%

Expenditures by Function December 2024

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

Function / Department	Original Budget	Revised Budget	Actual	Unspent Balance	% Used
100 - General Government					
10117200 - County Administration	\$750,356	\$750,356	\$120,891.94	\$629,464.06	30.38%
10119100 - Financial Management	\$931,876.00	\$931,876.00	\$198,553.83	\$700,222.17	38.16%
10119200 - American Rescue Plan Act (ARPA)	\$0	\$1,199,723	\$147,800.00	\$101,923.00	12.32%
10121500 - County Clerk	\$1,880,506	\$1,880,506	\$353,974.93	\$1,526,461.77	35.15%
10121600 - Jury Commission	\$9,790.00	\$9,790.00	\$0.00	\$9,790.00	0.00%
10122300 - Auditing	\$187,000.00	\$187,000.00	\$0.00	\$173,000.00	0.00%
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00	
10125300 - County Treasurer	\$1,126,984	\$1,126,984	\$204,899.24	\$899,606.84	32.24%
10125700 - Equalization	\$979,355	\$979,355	\$202,346.61	\$777,008.39	36.40%
10126200 - Elections	\$329,563	\$329,563	\$94,958.07	\$234,604.93	32.57%
10126202 - Elections-Early Vote Center	\$528,876	\$528,876	\$74,310.15	\$454,565.85	14.05%
10126501 - Telephone-Central Switchboard	\$64,500.00	\$64,500.00	\$21,544.28	\$42,955.72	34.22%
10126502 - County Office Bldg & Grds	\$297,647.00	\$297,647.00	\$53,727.86	\$226,691.14	26.27%
10126503 - Courthouse Bldg & Grds	\$1,808,097.00	\$1,806,597.00	\$342,687.56	\$1,456,457.94	30.74%
10126505 - Juvenile Ctr Bldg & Grounds	\$295,992.00	\$295,992.00	\$42,898.86	\$232,836.46	14.49%
10126506 - Other County Properties	\$912,165	\$913,665	\$190,573.96	\$718,032.16	35.70%
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$125.16	(\$125.16)	
10126508 - 1312 Gratiot Road	\$0.00	\$0.00	\$0.00	\$0.00	
10126514 - 803 Court Street Property	\$26,492	\$26,492	\$2,858.03	\$23,172.97	10.79%
10126600 - Corporation Counsel	\$221,675.00	\$221,675.00	\$17,175.17	\$204,499.83	13.19%
10127000 - Personnel/Human Resources	\$457,146.00	\$537,096.00	\$96,492.76	\$342,761.64	31.08%
100 - General Government Total	\$10,808,020	\$12,087,693	\$2,165,818.41	\$8,753,929.71	29.10%
101 - Legislative					
10110100 - Board of Commissioners	\$688,601	\$688,601	\$126,659.26	\$561,941.74	29.13%
101 - Legislative Total	\$688,601	\$688,601	\$126,659.26	\$561,941.74	29.13%
275 - Judicial					
10128300 - Circuit Court	\$3,420,902	\$3,420,902	\$703,965.34	\$2,682,638.93	36.50%
10128301 - Circuit Ct/Due Process	\$289,300	\$289,300	\$74,392.06	\$214,907.94	25.71%
10128302 - Assigned Counsel Admin	\$924,855	\$924,855	\$0.00	\$924,855.00	0.00%
10128308 - Legal Self-Help Center Grant	\$0	\$50,400	\$5,492.67	\$27,600.36	
10128400 - Family Division	\$3,058,315	\$3,058,315	\$653,592.20	\$2,092,637.45	34.91%
10128500 - Probation-Circuit Court	\$157,959	\$157,959	\$17,311.23	\$125,445.77	11.32%
10128600 - District Court	\$5,564,748	\$5,568,741	\$1,129,543.61	\$4,341,135.53	36.77%
10128700 - Probation-District Court	\$1,009,923.00	\$1,009,923.00	\$210,956.12	\$794,429.28	38.91%
10129400 - Probate Court	\$1,423,609	\$1,423,609	\$286,645.42	\$1,099,623.58	32.63%
10129600 - Prosecuting Attorney	\$5,459,263	\$5,459,263	\$1,136,786.27	\$4,321,833.94	37.49%
10129601 - Prosecutor-Welfare Enforcement	\$800,735	\$800,735	\$163,149.73	\$637,585.27	37.43%
10129800 - Family Counseling Services	\$18,000	\$18,000	\$2,335.00	\$15,665.00	12.97%
275 - Judicial Total	\$22,127,609	\$22,182,002	\$4,384,169.65	\$17,278,358.05	34.57%
300 - Public Safety					
10130101 - Sheriff's Office	\$898,063	\$898,063	\$176,591.25	\$720,549.75	32.99%
10133100 - Marine Law Enforcement	\$7,700	\$7,700	\$0.00	\$7,700.00	0.00%
10135100 - Sheriff's Dept Jail Division	\$12,028,169	\$12,028,169	\$2,054,318.56	\$7,720,052.43	26.45%
10136300 - Corrections Reimb Program	\$61,528	\$61,528	\$6,167.63	\$55,360.37	17.24%
300 - Public Safety Total	\$12,995,460	\$12,995,460	\$2,237,077.44	\$8,503,662.55	26.84%
440 - Public Works					

10144100 - Public Works/Drain Division	\$704,739	\$704,739	\$126,663.86	\$578,075.14	32.28%
10144500 - Drain-County At Large	\$350,000.00	\$350,000.00	\$252,161.74	\$97,838.26	72.05%
440 - Public Works Total	\$1,054,739	\$1,054,739	\$378,825.60	\$675,913.40	45.47%
600 - Health and Welfare					
10164800 - Medical Examiner	\$1,571,148	\$1,571,148	\$255,403.67	\$1,275,744.31	19.49%
10168100 - Veterans Burials	\$16,000	\$16,000	\$2,400.00	\$13,600.00	15.00%
600 - Health and Welfare Total	\$1,587,148	\$1,587,148	\$257,803.67	\$1,289,344.31	19.45%
700 - Community and Economic Dev					
10171100 - Register of Deeds	\$795,732	\$795,732	\$164,241.06	\$574,164.56	36.64%
10171102 - Plat Board	\$300	\$300	\$0.00	\$300.00	
700 - Community and Economic Dev Total	\$796,032	\$796,032	\$164,241.06	\$574,464.56	36.63%
930 - Other Financing Sources					
10193000 - Contributions From Other Funds	\$0	\$0	\$0.00	\$0.00	
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00	
965 - Other Financing Uses					
10189950 - Contributions-Other Agencies	\$1,359,761	\$1,359,761	\$997,793.10	\$286,967.90	73.50%
10196500 - Contributions To Other Funds	\$8,786,436	\$8,786,436	\$2,196,609.00	\$6,589,827.00	25.00%
965 - Other Financing Uses Total	\$10,146,197	\$10,146,197	\$3,194,402.10	\$6,876,794.90	31.50%
Grand Total	\$60,203,806	\$61,537,872	\$12,908,997.19	\$44,514,409.22	31.12%

Function	Original Budget	Revised Budget	Actual	Unspent Balance	% Used
100 - General Government Total	\$10,808,020	\$12,087,693	\$2,165,818.41	\$8,753,929.71	29.10%
101 - Legislative Total	\$688,601	\$688,601	\$126,659.26	\$561,941.74	29.13%
275 - Judicial Total	\$22,127,609	\$22,182,002	\$4,384,169.65	\$17,278,358.05	34.57%
300 - Public Safety Total	\$12,995,460	\$12,995,460	\$2,237,077.44	\$8,503,662.55	26.84%
440 - Public Works Total	\$1,054,739	\$1,054,739	\$378,825.60	\$675,913.40	45.47%
600 - Health and Welfare Total	\$1,587,148	\$1,587,148	\$257,803.67	\$1,289,344.31	19.45%
700 - Community and Economic Dev Total	\$796,032	\$796,032	\$164,241.06	\$574,464.56	36.63%
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00	0.00%
965 - Other Financing Uses Total	\$10,146,197	\$10,146,197	\$3,194,402.10	\$6,876,794.90	31.50%
Grand Total	\$60,203,806	\$61,537,872	\$12,908,997.19	\$44,514,409.22	31.12%

Expenditures by Category December 2024

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

Source	Original Budget	Revised Budget	Actual	Unspent Balance	% Used
EA - Personal Services	\$18,268,750	\$18,268,750	\$3,990,499.92	\$14,278,250.08	21.84%
EB - Employee Fringe Ben	\$14,627,238	\$14,627,238	\$3,434,920.82	\$11,192,317.18	64.40%
EC - Supplies	\$976,504	\$975,906	\$136,130.74	\$364,005.93	15.80%
ED - Other Srvcs & Chrgs	\$15,004,923	\$16,062,199	\$2,988,469.50	\$9,449,009.62	20.10%
EE - Capital Outlay	\$213,871	\$491,259	\$162,367.21	\$314,915.41	33.07%
EG - Other Financing Uses	\$11,112,520	\$11,112,520	\$2,196,609.00	\$8,915,911.00	19.77%
Grand Total	\$60,203,806	\$61,537,872	\$12,908,997.19	\$44,514,409.22	31.12%

Summary of Revenues and Expenditures December 2024

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

Account Type	Original Budget	Revised Budget	Actual	Remaining Balance	% Used
Expense	\$60,203,806	\$61,537,872	\$12,908,997.19	\$44,514,409.22	31.12%
Revenue	(\$60,203,806)	(\$61,537,872)	(\$2,679,777.97)	(\$58,858,094.03)	4.37%
Grand Total	\$0	\$0	\$10,229,219.22	(\$14,343,684.81)	



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

Mary Catherine Hannah
County Administrator

January 9, 2025

1-21-6

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

Dear Chair Boyd,

The Budget Resolution states that a report of budget adjustments approved by the County Administrator (or their designee) as well as grants accepted on behalf of the County be submitted to the Budget/Audit Committee for informational purposes. In compliance, enclosed are those budget adjustments for October 1, 2024 through December 31, 2024.

Also included on this listing are any budget adjustments approved by the County Administrator (or their designee) for the purposes of carrying forward budget from fiscal 2024 to fiscal 2025 as outlined in Budget Resolution A.

If you or any of the other Commissioners have any questions, please feel free to contact me.

Sincerely,

Koren Thurston

Koren A. Thurston
Finance Director

Cc: Mary Catherine Hannah, County Administrator



(989) 790-5210



administratorsoffice@saginawcounty.com

County of Saginaw
County Administrator's Office Approved Budget Adjustments
FY 2025 - 10/1/2024 thru 12/31/2024

YEAR	PER	JOURNAL	LINE	EFF DATE	REF1	REF2	REF4	ORG	ORG DESCRIPTION	OBJECT	OBJECT DESCRIPTION	COMMENT	DR/CR	AMOUNT
2025	1	209	1	10/03/2024	Treasu	MCH 10/3	BudgetAmen	10125300	County Treasurer	73000	Office Supplies	to replace printer	C	450
2025	1	209	2	10/03/2024	Treasu	MCH 10/3	BudgetAmen	10125300	County Treasurer	97050	Capital Outlay Under \$5000	to replace printer	D	450
2025	1	269	1	10/09/2024	SCACC	BOC 8/20	cfwd oxyge	21343099	Animal Shelter Donations-Restr	98540	Animal Bldg & Grds	cfwd-oxygen generator room	D	25,000
2025	1	269	2	10/09/2024	SCACC	BOC 8/20	cfwd oxyge	21343099	Animal Shelter Donations-Restr	69000	Other Revenue/Fund Balance	cfwd-oxygen generator room	C	25,000
2025	1	270	1	10/09/2024	SCACC	MCH 10/9	transfe	21343099	Animal Shelter Donations-Restr	98540	Animal Bldg & Grds	incr for oxygen generator room	D	8,000
2025	1	270	2	10/09/2024	SCACC	MCH 10/9	transfe	21343099	Animal Shelter Donations-Restr	69000	Other Revenue/Fund Balance	incr for oxygen generator room	C	8,000
2025	1	270	3	10/09/2024	SCACC	MCH 10/9	transfe	21343000	Animal Control	73200	Kennel Supplies	incr for oxygen generator room	C	8,000
2025	1	270	4	10/09/2024	SCACC	MCH 10/9	transfe	21343000	Animal Control	69000	Other Revenue/Fund Balance	incr for oxygen generator room	D	8,000
2025	1	817	1	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	40200	Current Real Property Taxes	Budget for FGP Match	C	99,615
2025	1	817	2	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	67440	Donations-General	Budget for FGP Match	C	38,500
2025	1	817	3	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	68999	Local In-Kind Match	Budget for FGP Match	C	70,396
2025	1	817	4	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	70300	S & W-Full Time	Budget for FGP Match	D	41,201
2025	1	817	5	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	71500	Hosp. Retirees Reserve	Budget for FGP Match	D	30,000
2025	1	817	6	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	71600	Retirement Contributions	Budget for FGP Match	D	51,046
2025	1	817	7	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	73999	Food (Provisions) In-Kind	Budget for FGP Match	D	55,296
2025	1	817	8	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	79999	Supplies-In-Kind	Budget for FGP Match	D	2,500
2025	1	817	9	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	80299	Consultant-In-Kind	Budget for FGP Match	D	1,000
2025	1	817	10	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	83999	Physicians Fees-In-Kind	Budget for FGP Match	D	11,600
2025	1	817	11	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	85000	Telephone Charges	Budget for FGP Match	D	2,400
2025	1	817	12	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	92000	Public Utilities	Budget for FGP Match	D	5,400
2025	1	817	13	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	92100	Water & Sewer	Budget for FGP Match	D	1,120
2025	1	817	14	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	93000	Building R & M	Budget for FGP Match	D	1,552
2025	1	817	15	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	93020	Grounds Care & Maintenance	Budget for FGP Match	D	3,020
2025	1	817	16	10/17/2024	COA	MCH 10/17	FGP-Match	23867219	Foster Grandparents-Match	93700	Insurance-Public Liability	Budget for FGP Match	D	2,376
2025	1	817	17	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	40200	Current Real Property Taxes	Budget for FGP Match	D	99,615
2025	1	817	18	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	67440	Donations-General	Budget for FGP Match	D	38,500
2025	1	817	19	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	68999	Local In-Kind Match	Budget for FGP Match	D	70,396
2025	1	817	20	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	70300	S & W-Full Time	Budget for FGP Match	C	41,201
2025	1	817	21	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	71500	Hosp. Retirees Reserve	Budget for FGP Match	C	30,000
2025	1	817	22	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	71600	Retirement Contributions	Budget for FGP Match	C	51,046
2025	1	817	23	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	73999	Food (Provisions) In-Kind	Budget for FGP Match	C	55,296
2025	1	817	24	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	79999	Supplies-In-Kind	Budget for FGP Match	C	2,500
2025	1	817	25	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	80299	Consultant-In-Kind	Budget for FGP Match	C	1,000
2025	1	817	26	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	83999	Physicians Fees-In-Kind	Budget for FGP Match	C	11,600
2025	1	817	27	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	85000	Telephone Charges	Budget for FGP Match	C	2,400
2025	1	817	28	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	92000	Public Utilities	Budget for FGP Match	C	5,400
2025	1	817	29	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	92100	Water & Sewer	Budget for FGP Match	C	1,120
2025	1	817	30	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	93000	Building R & M	Budget for FGP Match	C	1,552
2025	1	817	31	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	93020	Grounds Care & Maintenance	Budget for FGP Match	C	3,020
2025	1	817	32	10/17/2024	COA	MCH 10/17	FGP-Match	23867202	Foster Grandparents	93700	Insurance-Public Liability	Budget for FGP Match	C	2,376

County of Saginaw
County Administrator's Office Approved Budget Adjustments
FY 2025 - 10/1/2024 thru 12/31/2024

YEAR	PER	JOURNAL	LINE	EFF DATE	REF1	REF2	REF4	ORG	ORG DESCRIPTION	OBJECT	OBJECT DESCRIPTION	COMMENT	DR/CR	AMOUNT
2025	1	1282	1	10/23/2024	LawEnf	MCH 10/14	transfer	20731500	Sheriff-Operations Division	93320	Software Licensing Fees	Zen City contract cancelled	C	60,000
2025	1	1282	2	10/23/2024	LawEnf	MCH 10/14	transfer	20731500	Sheriff-Operations Division	93320	Software Licensing Fees	Body Camera software-8 addtl	D	24,333
2025	1	1282	3	10/23/2024	LawEnf	MCH 10/14	transfer	20731500	Sheriff-Operations Division	97050	Capital Outlay Under \$5000	Body Camera hardware-8 addtl	D	8,431
2025	1	1282	4	10/23/2024	LawEnf	MCH 10/14	transfer	20731500	Sheriff-Operations Division	99513	Contr-Sheriff Special Projects	Sheriff Support Community Prom	D	27,236
2025	1	1282	5	10/23/2024	LawEnf	MCH 10/14	transfer	28030112	Sheriff Support Services	88000	Community Promotion	Sheriff Support Community Prom	D	27,236
2025	1	1282	6	10/23/2024	LawEnf	MCH 10/14	transfer	28030112	Sheriff Support Services	69902	Contr-Law Enforcement	Sheriff Support Community Prom	C	27,236
2025	1	1282	7	10/23/2024	LawEnf	MCH 10/14	transfer	28030112	Sheriff Support Services	62811	Reimb-Personal Services	no longer open/close Parks	D	12,000
2025	1	1282	8	10/23/2024	LawEnf	MCH 10/14	transfer	28030112	Sheriff Support Services	88000	Community Promotion	no longer open/close Parks	C	12,000
2025	1	1710	1	10/30/2024	Distri	MCH 10/30	cfwd budge	10128600	District Court	97050	Capital Outlay Under \$5000	cfwd for 10 office chairs	D	3,993
2025	1	1710	2	10/30/2024	Distri	MCH 10/30	cfwd budge	10192500	Budget Stabilization	69000	Other Revenue/Fund Balance	cfwd for 10 office chairs	C	3,993
2025	1	1794	1	10/31/2024	RODAut	MCH 9/27	cfwd budge	25671101	Register of Deeds Automation	97050	Capital Outlay Under \$5000	island desk & 2 outer office d	D	16,600
2025	1	1794	2	10/31/2024	RODAut	MCH 9/27	cfwd budge	25671101	Register of Deeds Automation	69000	Other Revenue/Fund Balance	island desk & 2 outer office d	C	16,600
2025	1	1877	1	10/31/2024	PubImp	MCH 9/30	cfwd budge	44590100	General Improvements	97050	Capital Outlay Under \$5000	cfwd for Circuit Court chairs	D	18,288
2025	1	1877	2	10/31/2024	PubImp	MCH 9/30	cfwd budge	44590100	General Improvements	69000	Other Revenue/Fund Balance	cfwd for Circuit Court chairs	C	18,288
2025	1	1936	1	10/01/2024	Person	MCH 9/25	cfwd budge	10127000	Personnel/Human Resources	80200	Consultant Services	cfwd-comp study update-Gallagh	D	79,950
2025	1	1936	2	10/01/2024	Person	MCH 9/25	cfwd budge	10192500	Budget Stabilization	69000	Other Revenue/Fund Balance	cfwd-comp study update-Gallagh	C	79,950
2025	1	2109	1	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160106	Nursing Services	69000	Other Revenue/Fund Balance	PR ALLOC TO COVID IMMS PROGRAM	D	313
2025	1	2109	2	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160106	Nursing Services	70300	S & W-Full Time	PR ALLOC TO COVID IMMS PROGRAM	C	218
2025	1	2109	3	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160106	Nursing Services	71100	Hospitalization Insurance	PR ALLOC TO COVID IMMS PROGRAM	C	95
2025	1	2109	4	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160128	COVID Immunizations	70300	S & W-Full Time	PR ALLOC TO COVID IMMS PROGRAM	D	218
2025	1	2109	5	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160128	COVID Immunizations	71100	Hospitalization Insurance	PR ALLOC TO COVID IMMS PROGRAM	D	95
2025	1	2109	6	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160128	COVID Immunizations	69000	Other Revenue/Fund Balance	PR ALLOC TO COVID IMMS PROGRAM	C	313
2025	1	2109	7	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160106	Nursing Services	70300	S & W-Full Time	PR ALLOC TO INFECTION PREV GRA	C	8
2025	1	2109	8	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160114	Syringe Services Program	70300	S & W-Full Time	PR ALLOC TO INFECTION PREV GRA	C	8
2025	1	2109	9	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160135	General Communicable Disease	70300	S & W-Full Time	PR ALLOC TO INFECTION PREV GRA	C	17
2025	1	2109	10	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	70300	S & W-Full Time	PR ALLOC TO INFECTION PREV GRA	D	118
2025	1	2109	11	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160106	Nursing Services	71100	Hospitalization Insurance	PR ALLOC TO INFECTION PREV GRA	C	11
2025	1	2109	12	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160114	Syringe Services Program	71100	Hospitalization Insurance	PR ALLOC TO INFECTION PREV GRA	C	11
2025	1	2109	13	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160135	General Communicable Disease	71100	Hospitalization Insurance	PR ALLOC TO INFECTION PREV GRA	C	21
2025	1	2109	14	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160133	Immunizations	70300	S & W-Full Time	PR ALLOC TO INFECTION PREV GRA	C	85
2025	1	2109	15	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160112	Immunizations	70300	S & W-Full Time	PR ALLOC TO INFECTION PREV GRA	C	86
2025	1	2109	16	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	71100	Hospitalization Insurance	PR ALLOC TO INFECTION PREV GRA	D	129
2025	1	2109	17	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160106	Nursing Services	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREV GRA	D	19
2025	1	2109	18	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160114	Syringe Services Program	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREV GRA	D	19
2025	1	2109	19	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160135	General Communicable Disease	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREV GRA	D	38
2025	1	2109	20	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160112	Immunizations	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREV GRA	D	171
2025	1	2109	21	10/04/2024	Health	MCH 11/1	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREV GRA	C	247

County of Saginaw
County Administrator's Office Approved Budget Adjustments
FY 2025 - 10/1/2024 thru 12/31/2024

YEAR	PER	JOURNAL	LINE	EFF DATE	REF1	REF2	REF4	ORG	ORG DESCRIPTION	OBJECT	OBJECT DESCRIPTION	COMMENT	DR/CR	AMOUNT
2025	1	2187	1	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	52800	Federal Grants-Other	cfwd budget-VBRD Grant	C	110,217
2025	1	2187	2	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	70300	S & W-Full Time	cfwd budget-VBRD Grant	C	7,113
2025	1	2187	3	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71100	Hospitalization Insurance	cfwd budget-VBRD Grant	C	905
2025	1	2187	4	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71200	Dental Insurance	cfwd budget-VBRD Grant	C	44
2025	1	2187	5	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71300	Life Insurance	cfwd budget-VBRD Grant	C	19
2025	1	2187	6	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71400	Vision Insurance	cfwd budget-VBRD Grant	C	6
2025	1	2187	7	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71500	Hosp. Retirees Reserve	cfwd budget-VBRD Grant	C	1,250
2025	1	2187	8	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71510	Retiree Health Savings Plan	cfwd budget-VBRD Grant	C	72
2025	1	2187	9	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71600	Retirement Contributions	cfwd budget-VBRD Grant	C	2,035
2025	1	2187	10	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71620	Retirement-Defined Contributio	cfwd budget-VBRD Grant	C	428
2025	1	2187	11	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71700	Taxes-Social Security	cfwd budget-VBRD Grant	C	526
2025	1	2187	12	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71710	Workers' Compensation	cfwd budget-VBRD Grant	C	14
2025	1	2187	13	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	71720	Disability Insurance-Def Contr	cfwd budget-VBRD Grant	C	15
2025	1	2187	14	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	73000	Office Supplies	cfwd budget-VBRD Grant	D	1,500
2025	1	2187	15	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	81200	Visiting Judge (Fees Etc)	cfwd budget-VBRD Grant	C	36,600
2025	1	2187	16	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	97050	Capital Outlay Under \$5000	cfwd budget-VBRD Grant	D	600
2025	1	2187	17	10/31/2024	VBRD	MOU w/Crts	cfwd budge	27828307	Virtual Backlog Response Grant	80150	Contractual Services	cfwd budget-VBRD Grant	D	157,144
2025	1	2189	1	10/31/2024	VBRD	MOU w/Crts	transfer	27828307	Virtual Backlog Response Grant	97050	Capital Outlay Under \$5000	corr BUA 2187 for laptops	D	2,100
2025	1	2189	2	10/31/2024	VBRD	MOU w/Crts	transfer	27828307	Virtual Backlog Response Grant	80150	Contractual Services	corr BUA 2187 for laptops	C	2,100
2025	1	2225	1	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160106	Nursing Services	71500	Hosp. Retirees Reserve	PR ALLOC TO COVID IMMS	C	96
2025	1	2225	2	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160106	Nursing Services	71600	Retirement Contributions	PR ALLOC TO COVID IMMS	C	165
2025	1	2225	3	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160106	Nursing Services	71610	Retirement-MERS	PR ALLOC TO COVID IMMS	C	26
2025	1	2225	4	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160106	Nursing Services	69000	Other Revenue/Fund Balance	PR ALLOC TO COVID IMMS	D	287
2025	1	2225	5	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160128	COVID Immunizations	71500	Hosp. Retirees Reserve	PR ALLOC TO COVID IMMS	D	96
2025	1	2225	6	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160128	COVID Immunizations	71600	Retirement Contributions	PR ALLOC TO COVID IMMS	D	165
2025	1	2225	7	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160128	COVID Immunizations	71610	Retirement-MERS	PR ALLOC TO COVID IMMS	D	26
2025	1	2225	8	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160128	COVID Immunizations	69000	Other Revenue/Fund Balance	PR ALLOC TO COVID IMMS	C	287
2025	1	2225	9	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160106	Nursing Services	71500	Hosp. Retirees Reserve	PR ALLOC TO INFECTION PREVENTI	C	6
2025	1	2225	10	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160106	Nursing Services	71600	Retirement Contributions	PR ALLOC TO INFECTION PREVENTI	C	7
2025	1	2225	11	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160106	Nursing Services	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREVENTI	D	13
2025	1	2225	12	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	71500	Hosp. Retirees Reserve	PR ALLOC TO INFECTION PREVENTI	D	6
2025	1	2225	13	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	71600	Retirement Contributions	PR ALLOC TO INFECTION PREVENTI	D	7
2025	1	2225	14	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREVENTI	C	13
2025	1	2225	15	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160112	Immunizations	71500	Hosp. Retirees Reserve	PR ALLOC TO INFECTION PREVENTI	C	60
2025	1	2225	16	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160112	Immunizations	71600	Retirement Contributions	PR ALLOC TO INFECTION PREVENTI	C	67
2025	1	2225	17	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160112	Immunizations	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREVENTI	D	127
2025	1	2225	18	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160135	General Communicable Disease	71500	Hosp. Retirees Reserve	PR ALLOC TO INFECTION PREVENTI	C	11
2025	1	2225	19	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160135	General Communicable Disease	71600	Retirement Contributions	PR ALLOC TO INFECTION PREVENTI	C	14
2025	1	2225	20	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160135	General Communicable Disease	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREVENTI	D	25
2025	1	2225	21	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160114	Syringe Services Program	71500	Hosp. Retirees Reserve	PR ALLOC TO INFECTION PREVENTI	C	6
2025	1	2225	22	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160114	Syringe Services Program	71600	Retirement Contributions	PR ALLOC TO INFECTION PREVENTI	C	8
2025	1	2225	23	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160114	Syringe Services Program	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREVENTI	D	14
2025	1	2225	24	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	71500	Hosp. Retirees Reserve	PR ALLOC TO INFECTION PREVENTI	D	77
2025	1	2225	25	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	71600	Retirement Contributions	PR ALLOC TO INFECTION PREVENTI	D	89
2025	1	2225	26	10/01/2024	Health	MCH 11/22	PROGRM BGT	22160133	ELC Contact Tracing/Wraparound	69000	Other Revenue/Fund Balance	PR ALLOC TO INFECTION PREVENTI	C	166

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YEAR	PER	JOURNAL	LINE	REF1	REF2	REF4	ORG	ORG DESCRIPTION	OBJECT	OBJECT DESCRIPTION	COMMENT	DR/CR	AMOUNT
2025	2	113	1	11/05/2024	ITSC	MCH 10/25	CFWDbudget	43622850	Mainframe Conversion Project	80100	Professional Services	D	21,425
2025	2	113	2	11/05/2024	ITSC	MCH 10/25	CFWDbudget	43622850	Mainframe Conversion Project	97050	Capital Outlay Under \$5000	D	2,645
2025	2	113	3	11/05/2024	ITSC	MCH 10/25	CFWDbudget	43622850	Mainframe Conversion Project	69000	Other Revenue/Fund Balance	C	24,070
2025	2	160	1	11/05/2024	HEALTH	MCH 11/5	COMPUTER	22160136	Reopening Schools HRA	91000	Professional Development	C	2,475
2025	2	160	2	11/05/2024	HEALTH	MCH 11/5	COMPUTER	22160136	Reopening Schools HRA	97050	Capital Outlay Under \$5000	D	2,475
2025	2	600	1	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867210	Nutrition III C-1 Congre	50100	Federal Grants	C	30,305
2025	2	600	2	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867211	Nutrition III C-2 HDM	50100	Federal Grants	C	6,806
2025	2	600	3	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867210	Nutrition III C-1 Congre	69000	Other Revenue/Fund Balance	C	3,367
2025	2	600	4	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867211	Nutrition III C-2 HDM	69000	Other Revenue/Fund Balance	C	756
2025	2	600	5	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867211	Nutrition III C-2 HDM	73950	Food-Frozen	D	7,562
2025	2	600	6	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867210	Nutrition III C-1 Congre	80137	Temp Agency Services	D	10,000
2025	2	600	7	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867210	Nutrition III C-1 Congre	73000	Office Supplies	D	23,672
2025	2	600	8	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867299	Reserve-Restr Contribution	50100	Federal Grants	C	4,288
2025	2	600	9	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867200	Senior Services	69000	Other Revenue/Fund Balance	C	476
2025	2	600	10	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867299	Reserve-Restr Contribution	96299	Restricted Expenditures	D	4,764
2025	2	600	11	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867203	Caregiver Support Program	50100	Federal Grants	C	18,000
2025	2	600	12	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867203	Caregiver Support Program	69000	Other Revenue/Fund Balance	C	2,000
2025	2	600	13	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867203	Caregiver Support Program	73930	Food (Provisions)	D	8,000
2025	2	600	14	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867203	Caregiver Support Program	88100	Special Events	D	10,000
2025	2	600	15	11/13/2024	COA	MCH 11/12	ARPA-FY25	23867203	Caregiver Support Program	88030	Advertising & Recruitment	D	2,000
2025	2	1093	1	11/19/2024	Circui	MOU w/Crts	Byrne JAG	27828306	Byrne JAG Grant-Circuit Court	72610	Other Operating Supplies	D	130
2025	2	1093	2	11/19/2024	Circui	MOU w/Crts	Byrne JAG	27828306	Byrne JAG Grant-Circuit Court	50530	Fed Grants-DOJ	D	10,000
2025	2	1093	3	11/19/2024	Circui	MOU w/Crts	Byrne JAG	27828306	Byrne JAG Grant-Circuit Court	80150	Contractual Services	C	10,740
2025	2	1093	4	11/19/2024	Circui	MOU w/Crts	Byrne JAG	27828306	Byrne JAG Grant-Circuit Court	86100	Transportation-Mileage Reimb	D	610
2025	2	1098	1	11/19/2024	Distri	MOU w/Crts	Sobriety	27828604	Dist Ct DWI Sobriety Court	50520	Fed Grants-OHSP	C	29,500
2025	2	1098	2	11/19/2024	Distri	MOU w/Crts	Sobriety	27828604	Dist Ct DWI Sobriety Court	80150	Contractual Services	D	28,315
2025	2	1098	3	11/19/2024	Distri	MOU w/Crts	Sobriety	27828604	Dist Ct DWI Sobriety Court	91000	Professional Development	D	1,185
2025	2	1100	1	11/19/2024	RODAut	MCH 11/19	transfer	25671101	Register of Deeds Automation	80150	Contractual Services	D	7,400
2025	2	1100	2	11/19/2024	RODAut	MCH 11/19	transfer	25671101	Register of Deeds Automation	93305	Computer Agreements	C	7,400
2025	2	1198	1	11/19/2024	Circui	MOU w/Crts	MI Drug Ct	27828303	MI Drug Ct Grant Prog-Circuit	80150	Contractual Services	C	1,170
2025	2	1198	2	11/19/2024	Circui	MOU w/Crts	MI Drug Ct	27828303	MI Drug Ct Grant Prog-Circuit	53900	State Grants	C	2,400
2025	2	1198	3	11/19/2024	Circui	MOU w/Crts	MI Drug Ct	27828303	MI Drug Ct Grant Prog-Circuit	72610	Other Operating Supplies	D	3,955
2025	2	1198	4	11/19/2024	Circui	MOU w/Crts	MI Drug Ct	27828303	MI Drug Ct Grant Prog-Circuit	86100	Transportation-Mileage Reimb	C	385
2025	2	1359	1	11/21/2024	SCACC	MCH 11/21	transfer	21343000	Animal Control	97050	Capital Outlay Under \$5000	D	550
2025	2	1359	2	11/21/2024	SCACC	MCH 11/21	transfer	21343000	Animal Control	73000	Office Supplies	C	550

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2025	2	2016	1	11/27/2024	Admini	MCH 11/27	transfer	10117200	County Administration	97050	Capital Outlay Under \$5000	replace (2) chairs	D	450
2025	2	2016	2	11/27/2024	Admini	MCH 11/27	transfer	10117200	County Administration	73000	Office Supplies	replace (2) chairs	C	450
2025	2	2016	3	11/27/2024	Admini	MCH 11/27	transfer	10119100	Financial Management	97050	Capital Outlay Under \$5000	replace (3) chairs	D	674
2025	2	2016	4	11/27/2024	Admini	MCH 11/27	transfer	10119100	Financial Management	86100	Transportation-Mileage Reimb	replace (3) chairs	C	674
2025	2	2280	1	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	70300	S & W-Full Time	TRANSFR RE PR ALLOCS 10-26 PPE	C	101
2025	2	2280	2	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	70300	S & W-Full Time	TRANSFR RE PR ALLOCS 10-26 PPE	C	115
2025	2	2280	3	11/01/2024	Health	MCH 12/9	PPE 10-26	22160114	Syringe Services Program	70300	S & W-Full Time	TRANSFR RE PR ALLOCS 10-26 PPE	C	40
2025	2	2280	4	11/01/2024	Health	MCH 12/9	PPE 10-26	22160135	General Communicable Disease	70300	S & W-Full Time	TRANSFR RE PR ALLOCS 10-26 PPE	C	516
2025	2	2280	5	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	71100	Hospitalization Insurance	TRANSFR RE PR ALLOCS 10-26 PPE	C	27
2025	2	2280	6	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	71100	Hospitalization Insurance	TRANSFR RE PR ALLOCS 10-26 PPE	C	115
2025	2	2280	7	11/01/2024	Health	MCH 12/9	PPE 10-26	22160114	Syringe Services Program	71100	Hospitalization Insurance	TRANSFR RE PR ALLOCS 10-26 PPE	C	95
2025	2	2280	8	11/01/2024	Health	MCH 12/9	PPE 10-26	22160135	General Communicable Disease	71100	Hospitalization Insurance	TRANSFR RE PR ALLOCS 10-26 PPE	C	328
2025	2	2280	9	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	71500	Hosp. Retirees Reserve	TRANSFR RE PR ALLOCS 10-26 PPE	C	223
2025	2	2280	10	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	71500	Hosp. Retirees Reserve	TRANSFR RE PR ALLOCS 10-26 PPE	C	50
2025	2	2280	11	11/01/2024	Health	MCH 12/9	PPE 10-26	22160114	Syringe Services Program	71500	Hosp. Retirees Reserve	TRANSFR RE PR ALLOCS 10-26 PPE	C	50
2025	2	2280	12	11/01/2024	Health	MCH 12/9	PPE 10-26	22160135	General Communicable Disease	71500	Hosp. Retirees Reserve	TRANSFR RE PR ALLOCS 10-26 PPE	C	536
2025	2	2280	13	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	96100	Admin Costs-Indirect	TRANSFR RE PR ALLOCS 10-26 PPE	C	109
2025	2	2280	14	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	96100	Admin Costs-Indirect	TRANSFR RE PR ALLOCS 10-26 PPE	C	87
2025	2	2280	15	11/01/2024	Health	MCH 12/9	PPE 10-26	22160114	Syringe Services Program	96100	Admin Costs-Indirect	TRANSFR RE PR ALLOCS 10-26 PPE	C	57
2025	2	2280	16	11/01/2024	Health	MCH 12/9	PPE 10-26	22160135	General Communicable Disease	96100	Admin Costs-Indirect	TRANSFR RE PR ALLOCS 10-26 PPE	C	428
2025	2	2280	17	11/01/2024	Health	MCH 12/9	PPE 10-26	22160128	COVID Immunizations	70300	S & W-Full Time	TRANSFR RE PR ALLOCS 10-26 PPE	D	101
2025	2	2280	18	11/01/2024	Health	MCH 12/9	PPE 10-26	22160128	COVID Immunizations	71100	Hospitalization Insurance	TRANSFR RE PR ALLOCS 10-26 PPE	D	27
2025	2	2280	19	11/01/2024	Health	MCH 12/9	PPE 10-26	22160128	COVID Immunizations	71500	Hosp. Retirees Reserve	TRANSFR RE PR ALLOCS 10-26 PPE	D	223
2025	2	2280	20	11/01/2024	Health	MCH 12/9	PPE 10-26	22160128	COVID Immunizations	96100	Admin Costs-Indirect	TRANSFR RE PR ALLOCS 10-26 PPE	D	109
2025	2	2280	21	11/01/2024	Health	MCH 12/9	PPE 10-26	22160133	ELC Contact Tracing/Wraparound	70300	S & W-Full Time	TRANSFR RE PR ALLOCS 10-26 PPE	D	671
2025	2	2280	22	11/01/2024	Health	MCH 12/9	PPE 10-26	22160133	ELC Contact Tracing/Wraparound	71100	Hospitalization Insurance	TRANSFR RE PR ALLOCS 10-26 PPE	D	538
2025	2	2280	23	11/01/2024	Health	MCH 12/9	PPE 10-26	22160133	ELC Contact Tracing/Wraparound	71500	Hosp. Retirees Reserve	TRANSFR RE PR ALLOCS 10-26 PPE	D	636
2025	2	2280	24	11/01/2024	Health	MCH 12/9	PPE 10-26	22160133	ELC Contact Tracing/Wraparound	96100	Admin Costs-Indirect	TRANSFR RE PR ALLOCS 10-26 PPE	D	572
2025	2	2280	25	11/01/2024	Health	MCH 12/9	PPE 10-26	22160106	Nursing Services	69000	Other Revenue/Fund Balance	TRANSFR RE PR ALLOCS 10-26 PPE	D	827
2025	2	2280	26	11/01/2024	Health	MCH 12/9	PPE 10-26	22160114	Syringe Services Program	69000	Other Revenue/Fund Balance	TRANSFR RE PR ALLOCS 10-26 PPE	D	242
2025	2	2280	27	11/01/2024	Health	MCH 12/9	PPE 10-26	22160135	General Communicable Disease	69000	Other Revenue/Fund Balance	TRANSFR RE PR ALLOCS 10-26 PPE	D	1,808
2025	2	2280	28	11/01/2024	Health	MCH 12/9	PPE 10-26	22160128	COVID Immunizations	69000	Other Revenue/Fund Balance	TRANSFR RE PR ALLOCS 10-26 PPE	C	460
2025	2	2280	29	11/01/2024	Health	MCH 12/9	PPE 10-26	22160133	ELC Contact Tracing/Wraparound	69000	Other Revenue/Fund Balance	TRANSFR RE PR ALLOCS 10-26 PPE	C	2,417
2025	2	2554	1	11/05/2024	LawEnf	MCH 11/5	transfer	20731500	Sheriff-Operations Division	80120	Janitorial & Custodial Service	for janitorial services	D	10,450
2025	2	2554	2	11/05/2024	LawEnf	MCH 11/5	transfer	20731500	Sheriff-Operations Division	70300	S & W-Full Time	for janitorial services	C	10,450
2025	3	91	1	12/03/2024	MVAA		transfer	29468301	County Veteran Service Fund Gr	73000	Office Supplies	MVAA grant ink cartridges	D	246
2025	3	91	2	12/03/2024	MVAA		transfer	29468301	County Veteran Service Fund Gr	97050	Capital Outlay Under \$5000	MVAA grant laptops	D	955
2025	3	91	3	12/03/2024	MVAA		transfer	29468301	County Veteran Service Fund Gr	97050	Capital Outlay Under \$5000	MVAA grant printer	D	300
2025	3	91	4	12/03/2024	MVAA		transfer	29468301	County Veteran Service Fund Gr	80150	Contractual Services	MVAA grant adjustments	C	1,501
2025	3	165	1	12/03/2024	Person	MCH 12/3	transfer	10127000	Personnel/Human Resources	97050	Capital Outlay Under \$5000	replace chair for Personnel	D	225
2025	3	165	2	12/03/2024	Person	MCH 12/3	transfer	10127000	Personnel/Human Resources	88030	Advertising & Recruitment	replace chair for Personnel	C	225

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2025	3	166	1	12/03/2024	Mainte	MCH 12/3	transfer	10126506	Other County Properties	97050	Capital Outlay Under \$5000	replace worn out hand tools	D	1,500
2025	3	166	2	12/03/2024	Mainte	MCH 12/3	transfer	10126503	Courthouse Bldg & Grds	97050	Capital Outlay Under \$5000	replace worn out hand tools	C	1,500
2025	3	234	1	12/04/2024	Distri	MOU w/Crts	Transfer	10128700	Probation-District Court	73000	Office Supplies	for purchase of stand up desk	C	280
2025	3	234	2	12/04/2024	Distri	MOU w/Crts	Transfer	10128700	Probation-District Court	97050	Capital Outlay Under \$5000	for purchase of stand up desk	D	280
2025	3	379	1	12/06/2024	Family	MOU w/Crts	phones	10128400	Family Division	73000	Office Supplies	to cover phones --cases	C	795
2025	3	379	2	12/06/2024	Family	MOU w/Crts	phones	10128400	Family Division	97050	Capital Outlay Under \$5000	to cover phones --cases	D	795
2025	3	923	1	12/12/2024	Mosqui	MCH 12/12	transfer	24062005	Towerline Construction	97700	Machinery & Equipment	purchase plow & salt spreader	D	13,000
2025	3	923	2	12/12/2024	Mosqui	MCH 12/12	transfer	24062005	Towerline Construction	97706	Security Equipment	purchase plow & salt spreader	C	13,000
2025	3	1738	1	12/20/2024	HEALTH	MCH 12/23	PRINTER	22160118	Health Education/Assessment	97050	Capital Outlay Under \$5000	HEALTH PROMOTIONS PRINTER	D	799
2025	3	1738	2	12/20/2024	HEALTH	MCH 12/23	PRINTER	22160118	Health Education/Assessment	73000	Office Supplies	HEALTH PROMOTIONS PRINTER	C	799



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

Mary Catherine Hannah
County Administrator

January 9, 2025

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

SAGINAW COUNTY BOC
JAN 9 '25 PM 4:45

1-21-7

RE: **Proposed Changes to Policy #351 Travel**

Dear Chair Boyd,

I request that the Budget/Audit Committee review and approve the revised County Travel Policy.

Attached are proposed changes to the County Travel Policy. Changes include:

- Updated Policy title to include other employee expense reimbursements
- Clarification of expense reimbursement submissions and deadlines
- Meals will be reimbursed based on actual cost incurred up to a daily maximum of \$50
- Requiring detailed receipts for meals and all expenses incurred

I will be in attendance at the January 16th Budget/Audit Committee meeting should you or other Commissioners have any questions.

Sincerely,

Koren Thurston

Koren Thurston
Finance Director

CC: Mary Catherine Hannah, County Administrator
Kelly Suppes, Purchasing & Risk Manager



(989) 790-5210



administratorsoffice@saginawcounty.com

Category: 300

Number: 351

Subject: TRAVEL AND EMPLOYEE EXPENSE REIMBURSEMENT

1. PURPOSE: The purpose of this policy is to establish guidelines for travel and employee reimbursement of expenses incurred by County Officials and Employees as a result of their official duties established by the Board of Commissioners and in accordance with the specific provisions enumerated herein. Economical use of County funds has priority over personal convenience or preference. This policy is intended to reimburse for employee expenses. If you are traveling with non-employees, those individuals are expected to cover their own expenses.
2. AUTHORITY: The Saginaw County Board of Commissioners.
3. APPLICATION: The rules and regulations herein set forth apply to all personnel paid by Saginaw County, pursuant to Policy # 301.
4. RESPONSIBILITY: The Board of Commissioners shall be responsible for the implementation of this policy. The Administrator shall be responsible for the administration of this policy.
5. DEFINITIONS: NONE
6. POLICY:

6.1 Employee requests for reimbursement of travel and expenses. Employees shall submit an employee expense claim through the Employee Self Service (ESS) portal. The employee expense claim shall not cover a time period of more than 30 calendar days.

6.1.1 Employee travel and expense reimbursements must be submitted and received by Financial Services within 30 calendar days of expense being incurred in order to be eligible for reimbursement. Employee travel and expense reimbursements submitted and received by Financial Services after 30 calendar days of expense being incurred will under no circumstances be reimbursed.

6.1.1.1 Each conference should be submitted under a separate employee expense claim and should not be combined with other travel or conferences.

6.1.2 Economical use of County funds has priority over personal convenience or preference.

6.1.3 Employee travel and expense reimbursements must include all supporting documentation such as: itemized and detailed receipts for all expenses, detailed conference agendas, approval for out of state travel and any other necessary documentation. Failure to include itemized and detailed receipts for expenses will render those expenses ineligible for reimbursement. Altered documents (i.e. itemized and detail receipts with items crossed out) will not be accepted.

6.1.4 Each employee must submit their own travel and expense reimbursement request. An employee cannot be reimbursed for another employee's travel and expenses.

6.16.2 Mileage. Mileage will be paid at the rate established by the Internal Revenue Service to those officials and employees required to use their privately owned vehicle in conducting County business.

6.1.16.2.1 When traveling to out-of-county activities transportation should be shared whenever possible.

6.1.26.2.2 All mileage shall be computed from the normal work location to the destination point and return except in the following situations:

6.1.2.16.2.2.1 Mileage will be computed from residence to destination if actual departure is from the residence and if the distance is less than the distance from work location to destination.

6.1.2.26.2.2.2 If the distance is greater from the residence, the employee may still leave from there, but mileage will be calculated from the work location to destination.

6.2.2.3 Under no circumstances is mileage allowed between residence and normal work location.

6.1.2.3• Normal work location may be altered from time to time by the employee's supervisor or department head as deemed necessary. For example, a change in work location, or mandatory trainings and meetings.

6.2.3 Charges for gasoline, oil, repairs, antifreeze, towage and other expenditures will not be allowed as reimbursable items when privately owned vehicles are used.

6.1.36.2.4 If choosing to drive to an approved and authorized out-of-state

conference or training, Reimbursement for authorized auto travel out of state for mileage shall be at the prevailing mileage rate, provided that the total reimbursement for mileage does not exceed the . Reimbursement for such auto travel shall never be for more than the commercial air carrier coach rate to the same destination.

6.3 Transportation. Expenses associated with transportation while travelling shall include the following:

6.3.1 Rideshare, taxi and shuttle service may be used to transport to and from conference locations as necessary. Detailed receipts must accompany the reimbursement request and no tips are allowed.

6.3.2 Rental cars must be pre-approved by the County Administrator. Personnel will be allowed to rent a vehicle while out of town, provided that advance approval from the County Administrator has been obtained and proof is provided that the cost is less than alternative methods of transportation. Must include County Administrator's approval in reimbursement request.

6.26.4 Meals. Meals will be reimbursed based on actual costs incurred by the employee up to a maximum amount of \$50 per day. A per diem meal allowance will be made using the rate approved by the State of Michigan.

6.4.1 Official travel, which takes the individual outside the boundaries of Saginaw County during the entire mealtime hours, will render eligibility for a per diem meal allowance, based on when the employee was required to leave and return.

6.4.2 Employee is required to submit itemized and detailed receipts.

6.4.2.1 Alcohol is not an allowable expense and if included on your itemized and detailed receipt, will render the entire meal ineligible for reimbursement.

6.4.2.2 Gratuity is acceptable for reimbursement up to 15% of meal total.

6.2.16.4.2.3 In no circumstances will the daily meal reimbursement plus gratuity, if added, be reimbursed at a rate higher than \$50 per day.

6.2.26.4.3 Per policy 243 Section 6.5.2 ~~T~~he credit card shall not be used to pay for any employee eligible reimbursable food, beverages or meals. Food purchased for departmental training sessions and departmental board or commission meetings or lunches, conferences or related travel must have

prior written approval by the Administrator. This exemption does not apply to food/beverage purchases for resale and/or departmental program use.

6.36.5 Accommodations. Actual expenditures for overnight accommodations subject to the following restrictions and limitations:

6.3.16.5.1 If the temporary work location duration is more than one day, the nights between such workdays may be spent in the immediate vicinity of lodging at established rates.

6.3.26.5.2 If the destination is more than 50 miles from normal work location and if the employee must be at the destination at or before 9:00 a.m., an employee may leave the afternoon of the day prior to the start of the conference and be covered for overnight accommodations.

6.3.36.5.3 Coverage for out-of-state travel is limited to the lowest cost available at prevailing rates for accommodations normally used in business.

6.3.46.5.4 Baggage claims/charges. Air travel baggage claims or baggage charges while traveling on County business are limited to one checked bag each way within the airlines standard weight limit.

6.3.4.1

6.3.56.5.5 Parking. Expenses are covered at the standard rate. This includes Hotel parking, airline parking, conference center parking, and other parking facilities.

6.5.6 Valet. ~~V~~Valet parking is not a covered/reimbursable expense.

6.3.66.5.7 [Employees must include detailed hotel folio in reimbursement request.](#)

~~6.4 Transportation. Expenses associated with transportation while travelling shall include the following:~~

~~6.4.1 Rideshare, taxi and shuttle service may be used to transport to and from conference locations as necessary.~~

~~6.4.2 Rental cars must be pre-approved by the County Administrator. Personnel will be allowed to rent a vehicle while out of town, provided that advance approval from the County Administrator has been obtained and the cost is less than alternative methods of transportation.~~

6.56.6 Budget for Travel Related Expenses. Expenses associated with attendance at meetings, conferences, and seminars shall be requested by the Department Head during the preparation of the annual budget. Routine mileage allowance

associated with day-to-day business within the County will be a separate line item.

~~6.5.16.6.1~~ Department Heads are allowed to attend their national and state professional conferences or conventions, provided it is within the travel budget and has been approved by the Administrator. Employee expenses to be reimbursed for out-of-state travel shall be in proportion to the cost/benefit of the conference to be attended and shall require Department Head recommendation and submission of a request to the Administrator as applicable on an approved form.

~~6.5.26.6.2~~ Travel within the State requiring overnight stay will be allowed subject to approval of the Department Head and to availability of funds within the department budget. No additional funds will be transferred to the travel account after adoption of the budget, unless approved by the Administrator.

~~6.5.36.6.3~~ Travel within the State of Michigan for the purpose of transacting County business, i.e., meeting with State Officials or to discuss common concerns with other governmental officials will be allowed subject to approval of the responsible Department Head and if no overnight stay is required.

~~6.66.7~~ ~~Employee requests for reimbursement of Travel Expenses. Employees should submit an employee expense claim through Employee Self Service (ESS) and include all supporting documentation such as detailed receipts, conference agendas, approval for out of state travel and any other necessary documentation. Employee expense claims shall cover no more than one months expenses.~~

~~6.76.8~~ The County credit card may be used for advance payment of anticipated expenses in compliance with the established credit card policy, number 243. Payment to employees, elected officials, department or agency personnel employed by (or conducting business with) Saginaw County for travel, meals, lodging or attendance at events, will not be advanced prior to the event in question.

~~6.8~~ ~~Gratuity. Tips are acceptable up to 15% on meals only.~~

6.9 Non-reimbursable. ~~expenses's~~. Saginaw County maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed or charged to the county purchasing card as such expenses are considered inappropriate by county government. Expenses that are not allowable include, but are not limited to, travel insurance, first class tickets or upgrades, airline seat upgrades, tips for maid or valet services, hired car travel, participation in sporting events, unapproved entertainment, movies, mini-bar items, damage to personal vehicles, theft and loss of goods, expenses for spouses, friends or relatives, laundry, cleaning or pressing of clothing, alcohol, valet.

- 6.10 Documentation. All requests to purchasing card changes and/or reimbursement [requests](#) shall be accompanied by supporting documentation necessary to justify that the expense is eligible and within reasonable expenditure guidelines. [This documentation includes, but not limited to, itemized and detailed receipts.](#)
- 6.11 Violation of Policy. If there is any violation of this policy no reimbursement of expenses will be allowed. Should the departmental credit card be used in violation of this policy, the employee will be required to reimburse the County for those expenses, or the credit card will be terminated.
7. ADMINISTRATIVE PROCEDURES: NONE
8. Administrator/ LEGAL COUNSEL REVIEW: The County Administrator has determined that this policy as submitted to the Board of Commissioners contains the necessary substance in order to carry out the purpose of the policy. County Civil Counsel has determined that this policy as submitted contains content that appears to be legal activities of the Saginaw County Board of Commissioners.

Approved as to Substance:

Approved as to Legal Content:

Saginaw County Administrator

Saginaw County Civil Counsel

ADOPTED: April 23, 2002

AMENDED: November 17, 2009; October 19, 2010; November 16, 2010; January 18, 2011;
March 22, 2022; November 19, 2024



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

BUDGET AUDIT

Mary Catherine Hannah
County Administrator

January 10, 2025

1-21-8

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

SAGINAW COUNTY BOC
JAN 10 '25 PM2:12

RE: PUBLIC IMPROVEMENT FUND PARKING AND WAYFINDING STUDY

Dear Chair Boyd,

I am requesting an amendment to the approved Fiscal Year 2024-2025 budget. This amendment is necessary to fund the parking and wayfinding study approved by the Board of Commissioners. This assignment of funds will not impact the General Fund.

The Public Improvement Fund FY24/25 fund balance is \$1,250,744. I am requesting that \$80,000 of the Public Improvement Fund balance be allocated to the parking and wayfinding study.

I will be at the January 16, 2025 Budget/Audit meeting, if you or any other Commissioners have any questions.

Sincerely,

Mary Catherine Hannah
County Administrator

Cc: Koren Thurston, Finance Director



(989) 790-5210



administratorsoffice@saginawcounty.com