

AGENDA

BUDGET/AUDIT COMMITTEE

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

Thursday, February 6, 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 (*January 16, 2025 - Attached*)

IV. Public Comment (*Speakers limited to 3 minutes*)

V. Agenda

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

- **2-18-4** Approval of Vendor Transactions, Jan. 1 – 31, 2025 (*Distributed prior to meeting*)
- **2-18-5** Requesting approval of the FY 2026 Budget Calendar

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

- **2-18-6** Request to use \$50,482 from the Commission on Aging unrestricted fund balance to purchase a new food truck delivery vehicle to replace the one that was in an accident in January 2025

3. **Christina Harrington, MPH, Health Officer**, re:

- **2-18-7** Requesting approval to add new laboratory fees to the Health Department's fee schedule:
 - Fentanyl II Urine Drug Testing Fee - \$25
 - Repeat Sample Collection Fee - \$5

4. **Todd Borders, Family Court Administrator**, re:

- **2-18-8** Approval to accept State Grant Funding in the amount of \$200,000 and authorization to increase the Juvenile and Family Division Budget accordingly

5. 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, January 16, 2025 – 4:00 p.m.

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

Others: Mary Catherine Hannah, Koren Thurston, Dave Gilbert, Vanessa Guerra, Darcie Totten, Jaime Ceja, Renee Sharkey, and Catherine Hicks

I. Call to Order --- **at 4:00 p.m.**

II. Welcome – Welcome to John Kaczynski (1st Committee meeting)

III. Correction/Approval of Minutes (**December 5, 2024**)

---Moved by Tany, seconded by Slodowski. Motion carried.

IV. Public Comment (*Speakers limited to 3 minutes*) ---**None**

V. Agenda

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

- **1-21-3** Approval of Vendor Transactions, Dec. 1 – 31, 2024 - \$10,499,541.77
---Moved by Webster, seconded by Tany, to approve. Motion carried. (Board Report)
- **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
---Moved by Webster, seconded by Kaczynski, to receive and file. Motion carried. (Receive & File)
- **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
---Moved by Webster, seconded by Kaczynski, to receive and file. Motion carried. (Receive & File)
- **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”
---Moved by Tany, seconded by Webster, to receive and file. Motion carried. (Receive & File)
- **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

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

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

***---Moved by Slodowski, seconded by Webster, to approve. Motion carried.
(Board Report)***

3. Any other matters to come before the committee ***---None***

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

VII. Adjournment ***---Moved by Tany, seconded by Webster, to adjourn; time being 4:55 p.m.***

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



County of Saginaw

111 South Michigan Avenue
Saginaw, MI 48602

BUDGET AUDIT

Mary Catherine Hannah
County Administrator

January 30, 2025

Jack Tany, Chairman
Board of Commissioners
111 South Michigan Avenue
Saginaw, Michigan 48602

SAGINAW COUNTY BOC
JAN 30 '25 AM 11:20

2-18-5

RE: Fiscal Year 2026 Budget Calendar

Dear Chairman Tany,

Attached herewith is the Budget Calendar for FY 2026 (October 1, 2025-September 30, 2026) for review and approval by the Board of Commissioners. The Budget Calendar establishes key milestones for the budget preparation review and approval process. The Fiscal Year 2026 Budget Process resembles a similar timeline from the previous year's budget process. This allows the Administrator's Office time to meet with departments to review their budgetary requests for operating and capital budgets.

The Budget Calendar, once approved by the Board of Commissioners, outlines the time table of events that will happen to cause the creation and approval of the budget. The Budget Calendar allows departments, elected officials and agencies to know when tasks related to building the budget must be completed.

I plan on attending the Budget Audit Committee meeting on February 6, 2025 to answer any questions you or other committee members may have.

Sincerely,

Koren Thurston

Koren Thurston, CPA
Finance Director

Attachment

c: Mary Catherine Hannah, County Administrator



(989) 790-5210



administratorsoffice@saginawcounty.com

**COUNTY OF SAGINAW
2026 BUDGET CALENDAR**



OPERATING BUDGET FOR FISCAL YEAR 2026

CAPITAL IMPROVEMENT PLAN FOR FISCAL YEARS 2026 ~ 2030

<u>Target Date</u>	<u>Action to be Taken</u>
April 25, 2025	Administrator's Office distributes information to all departments that outlines the budget process and provides instructions for their electronic entry of the data that is necessary for completion of their respective Operating Budgets for 2026 and Capital Improvement Plans.
May 2, 2025	Departments signify completion of the necessary electronic data entry for their respective Operating Budgets for 2026 and Capital Improvement plan by signing off and submitting the appropriate excel spreadsheets to Financial Services.
Week of May 5, 2025 & May 12, 2025	Administrator's Office meets with Elected Officials, Judges, Department Heads ad Agencies if necessary to review and discuss their respective Operating Budgets for 2026 and Capital Improvement Plan requests.
May 28, 2025	Administrator's Office submits the first draft of a Recommended Operating Budget to the Board of Commssioners to review and discuss at the following Committees: Human Services, Courts & Public Safety, County Services, and Budget/Audit.
Committee Meetings June – August 2025	Human Services, Courts & Public Safety, County Services, and Budget/Audit Committees meet to consider Operating Budget matters. In addition, the Budget/Audit Committee also considers Capital Improvement Plan matters.
June 23, 2025	Committee of the Whole (tentative).
August 19, 2025	A Recommended Operating Budget and Capital Improvement Plan is sent from the Budget/Audit Committee to the full Board of Commissioners and is laid on the table and a Public Hearing is held.
September 16, 2025	The final Operating Budget and a Capital Improvement Plan are formally adopted by the Board of Commissioners for the Fiscal Year beginning October 1 st .



BUDGET AUDIT SAGINAW COUNTY COMMISSION ON AGING

...Providing Services, Programs and Opportunities for Older Adults...

2-18-6

January 28, 2025

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

RE: COMMISSION ON AGING UNRESTRICTED FUND BALANCE REQUEST

SAGINAW COUNTY BOC
JAN 28 '25 PM4:20

Dear Chairman Tany:

Please accept this letter as my request to the Budget/Audit Committee to utilize \$50,482 from the Commission on Aging unrestricted fund balance to purchase a new food truck delivery vehicle. Food delivery truck's (which have the refrigerated/heating units modified on the back) deliver the bulk food to the senior center locations and have a dedicated meals on wheels route. We rely on these units to maintain safe food holding temperatures throughout our operations, and it would not be possible to maintain operations or the safety of the food without them. The food trucks are essential to the nutrition program.

The agency currently has four food trucks in our inventory. One of the vehicles, was in an accident in January 2025. After receiving quotes to repair the vehicle/refrigeration/heating element it was determined by our Purchasing/Risk Manager that the vehicle is not salvageable. After consulting with Mary Catherine, and obtaining approval for an Emergency Purchase, we were fortunate to secure a vehicle and move forward with purchasing a new food truck. It will be necessary to utilize agency fund balance to cover the cost of this purchase.

Saginaw County Commission on Aging
Budget Adjustment Entries
FY 2025

Description	Org Code	Object Code	Debit	Credit
Home Delivered Meals				
Adjustment for Replacement Delivery Vehicle that was Damange In Accident				
Vehicles	23867211	98100	\$ 79,357	
Other Revenue/Fund Balance	23867211	69000		\$ 50,482
Sales of County Assets	23867211	67606		\$ 28,875
			\$ 79,357	\$ 79,357

I am recommending the Board of Commissioners authorize the Commission on Aging to utilize unrestricted fund balance in the amount of \$50,482 to cover the cost of a new food truck delivery vehicle and to adjust the budget accordingly. I will be present at the February Budget/Audit committee to answer any questions.

Sincerely,

Jessica Sargent
Commission on Aging Director

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



Saginaw County
HEALTH DEPARTMENT
Caring experts, advocates & champions.
For health. For everyone.

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

**BUDGET
AUDIT**

January 30, 2025

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

2-18-7

RE: REQUEST TO CREATE NEW HEALTH DEPARTMENT FEES

SAGINAW COUNTY BOC
JAN 30 '25 AM8:57

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 approve new laboratory fees to the health department's fee schedule:**
 - Fentanyl II Urine Drug Testing Fee - \$25.00
 - Repeat Sample Collection Fee - \$5.00

With recent drug testing panel expansion, the SCHD laboratory is able to offer additional drugs for which to test within a sample, including fentanyl. We need to establish a fee structure to be able to allow for the collection and testing of a urine drug screening for fentanyl only for those wishing this type of test. Further to allow for a payment structure for repeat sample collection that is not currently established on our fee structure.

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,

A handwritten signature in cursive script that reads "Christina Harrington".

Christina A. Harrington, MPH
Health Officer

BUDGET AUDIT

1/30/25

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

SAGINAW COUNTY BOC
JAN 31 '25 AM 8:30

2-18-8

RE: Acceptance of State Grant Funding in the amount of 200,000.00 and authorization to increase the Juvenile and Family Division Budget by that amount.

Dear Chairman Tany and Budget & Audit Commissioners:

REQUEST SECTION:

I am requesting that the Budget/Audit Committee recommend to the Board of Commissioners an approval of accepting 200,000.00 in grant funding from the State of Michigan for Infrastructure Improvement within the Juvenile Detention Facility. The monies will be used to refurbish as many doors and locks within the facility as possible.

BACKGROUND INFORMATION SECTION:

A grant opportunity became available through the state E-Grams system for Infrastructure improvements within Juvenile Detention Facilities. Our staff put together a plan to obtain funding, executed the plan and secured one of ten 200,000.00 distributions. The monies will need to be utilized this fiscal year.

FINANCIAL INFORMATION SECTION:

The board would need to authorize the acceptance of the grant funding and approve an increase to the Juvenile and Family Division budget by 200,000.00.

COLLABORATION/PARTNERSHIP SECTION:

This is a collaboration between the County Administrator, the Board of Commissioners, the 10th Circuit – Juvenile and Family Division, and the State of Michigan.

STRATEGIC PLAN SECTION:

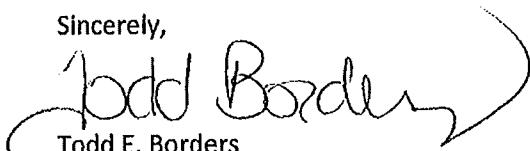
This request meets the board's strategic plan in that it promotes safety and security within our community and with our citizens. The goal of this funding is to increase security for children and safety for the community. The doors and locks within the facility are over 40 years old and failing. It has

become increasingly difficult to keep them operational. New locks and refurbished doors will ensure that risks of escape or incidents are reduced. It also demonstrates fiscal responsibility within the Juvenile and Family Division, as utilizing state monies to improve infrastructure within detention saves the general fund from contributing to Capital Improvement allocations. Leveraging grant dollars for a project this large, furthers the Board's expectation of responsible budget management.

RECOMMENDATION SECTION:

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

Sincerely,

A handwritten signature in black ink that reads "Todd Borders". The signature is written in a cursive style with a large, sweeping flourish at the end.

Todd E. Borders
Family Court Administrator
10th Circuit – Family Division