CITY OF SAGINAW

2025-2026

PROPOSED BUDGET

MURAL ON SAGINAW BLVD

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF $968,886, WHICH IS A 6.11 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS $127,399.

Property Tax Rate Comparison	2025-2026	2024-2025
Property Tax Rate	$0.529649/100	$0.493747/100
No-New Revenue Tax Rate	$0.498596/100	$0.490414/100
No-New Revenue Maint. & Oper. Tax Rate	$0.278982/100	$0.259206/100
Voter-Approval Tax Rate	$0.529649/100	$0.481669/100
Debt Rate	$0.223897/100	$0.218417/100

Total debt obligation estimate for City of Saginaw secured by property taxes: $130,187,519.
The total debt obligation estimate due for FY2025/2026 is $7,526,451.

CITY OF SAGINAW

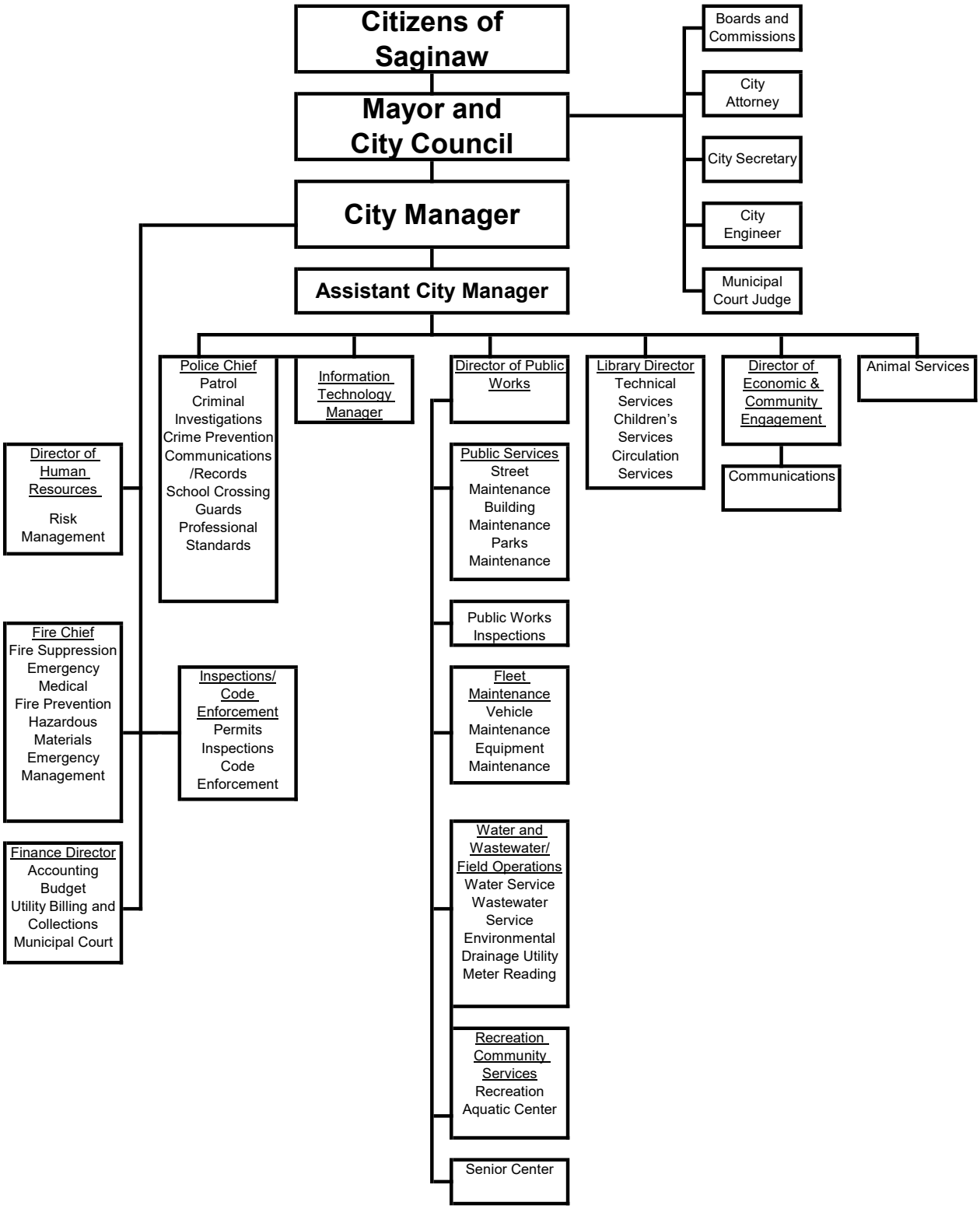
ELECTED OFFICIALS

MAYOR	TODD FLIPPO
MAYOR PRO-TEM/ PLACE 1	PAUL FELEGY
COUNCIL MEMBER PLACE 2	NICKY LAWSON
COUNCIL MEMBER PLACE 3	VALERIE JUNKERSFELD
COUNCIL MEMBER PLACE 4	BRACK ST CLAIR
COUNCIL MEMBER PLACE 5	SHAWN MORRISON
COUNCIL MEMBER PLACE 6	MARY COPELAND

CITY OFFICIALS

CITY MANAGER	GABE REAUME
ASSISTANT CITY MANAGER	LEE HOWELL
FINANCE DIRECTOR	KIM QUIN
CITY SECRETARY	VICKY VEGA
POLICE CHIEF	RUSSELL RAGSDALE
FIRE CHIEF	DOUG SPEARS
DIRECTOR OF PUBLIC WORKS	RANDY NEWSOM
DIRECTOR OF HUMAN RESOURCES	MELANIE MCMANUS
LIBRARY DIRECTOR	ELLEN RITCHIE
DIRECTOR OF ECONOMIC & COMMUNITY ENGAGEMENT	PEDRO ZAMBRANO
DIRECTOR OF INFORMATION TECHNOLOGY	GREG CLAYTON

CITY OF SAGINAW
ORGANIZATIONAL CHART
2025-2026



CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

The following is a brief overview of the proposed 2025-2026 budget:

GENERAL FUND:

- The City of Saginaw continues to see growth in the estimated net taxable value due to continued growth and an overall increase in property values. The July 2025 certified estimated net taxable has increased by 2.719% over the July 2024 certified estimated net taxable value. These values are determined and certified by the Tarrant Appraisal District (TAD).

- The proposed budget is prepared based on the voter-approval rate, which includes the unused increment rate from prior years. The voter approval rate is 52.9649 cents.

- Saginaw's population has grown from 19,806 in 2010 to 24,860 per the 2020 census. The North Central Texas Council of Governments estimates the 2025 population to be 25,685.

- The July certified estimated net taxable value from TAD is $3,197,175,201 and is an increase of $84,615,368 over last year's July estimated net taxable value of $3,112,559,833. Tarrant Appraisal District estimates a total of $22,936,980 in added value from new construction ($4,357,643 in residential and $18,579,337 in commercial). New construction for 2024-2025 was valued at $30,041,510.

- This proposed budget is based on an estimated tax rate of 0.529649 which is 0.035902 cents higher than last year's rate of .493747. The proposed tax rate is equal to voter-approval rate as calculated by the Texas State Comptroller's 2025 Tax Rate Calculation Worksheet. The estimated No New Revenue Tax Rate is .498596 and the De minimus Tax Rate is .518618.

TAX YEAR	DEBT RATE	M&O RATE	SALESTAX ADJUSTMENT	TOTAL	AVG. TAX
2024	.218417	.275330	(.087788)	.493747	$1,276.91
2025	.223897	.305752	(.079342)	.529649	$1,341.23
DIFFERENCE OVER (UNDER) LAST YEAR				.035902	$ 64.32

- The average taxable single family home value in 2024 was $258,617. The average taxable single family home value in 2025 is estimated to be $253,230, a 2% decrease. The average homeowner's city taxes will increase annually by $64.32 from $1,276.91 to $1,341.23 or $5.36 per month. For $112 per month, the average citizen of Saginaw receives police protection, fire protection, public services, parks, recreation, library services, animal services, and code enforcement and inspection.

- The estimated increase in the debt portion of the tax rate due to the issuance of the remaining 2021 voter approved bonds for road projects.

- Sales tax revenue was down for the first six months of the fiscal year but have increased in the last few months. The year to date collections (adjusted for a one time audit adjustment) compared to last year is down 2%. The budgeted estimates for next fiscal year assume similar collections as the current year. We estimate that we will receive

$7,586,940 in sales tax revenue in the General Fund, a less that 1% decrease from our current year adopted budget and the same as current year estimates. The current sales tax rate is 8.25%, which is the maximum rate allowed. Of this, 6.25% goes to the State, 1.5% to the General Fund, 0.375% to the CCPD Fund, and 0.125% to the Street Maintenance Fund.

- There is an estimated 4% decrease in franchise fees revenue based on current collections and the impact of moderate weather conditions on utility bills. Cable TV franchise fees continues to decline due to a decline in cable subscriptions. Waste disposal franchise fees are estimated to increase based on current trends and expected growth.

- Court fines and fees are picking up with fewer Police Department vacancies and increased traffic enforcement. Based on current year collections revenues are projected to be 86% more than current year budget.

- Recreation revenues are projected to be down following current year trends. This decrease is partially offset by Summer camp fees. Summer Camp remains popular and enrollment remains strong.

- Aquatic Center day pass revenue is estimated to be down due to the proposed reduction of 50% in Aquatic Center operating hours for next year. The day pass is also proposed to be increased by $1 from $5 to $6. This fee has not been increased in more than 15 years.

- The proposed budget includes an increase to the non-resident senior center membership fee and new fees for resident memberships, and resident and non-resident day passes. The proposed fees are similar to other area senior centers. Proposed annual fees are: resident $20, non-resident $60, resident day pass $5, and non-resident day pass $10.

- Building permit fees are estimated to remain strong but lower than the current year with several developments expected to continue construction in the coming year.

- Rental inspection fee revenue is projected to decrease due to a proposed decrease in the fee from $125 to $100. The fee is based on the cost of the program. Despite the number of rental units increasing, efficiencies in the program will allow for the increased units at a lower cost. Rental inspection fees offset the cost of inspecting rental units within the city to ensure safe and sanitary living conditions.

- Fees paid by Tarrant County for fire protection are expected to be the same as the current year estimate, a $23,600 increase over the current year adopted budget.

- Interest earnings are projected based on slightly lower interest rates and smaller cash balances.

- Our insurance broker is estimating a 3% decrease in medical insurance for the coming year based on good claims history. Dental insurance rates are budgeted to increase by 13%. The City provides coverage for employee health, dental, and basic life insurance. The City will continue to partially fund dependent coverage.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- The proposed budget includes a 3% STEP increase for all full-time employees that are not currently at the top of their pay range. The estimated cost to the General Fund is $385,861 and $55,864 to the Enterprise Fund. Overtime budgets for Police, Fire, and Public Services have been increased due to current trends and the need to work more community events.

- The TMRS (Texas Municipal Retirement System) contribution rate will increase January 2026 with a cost of $110,655 in the General Fund and $12,607 in the Enterprise Fund.

- The city-wide cost of worker's compensation is estimated to decrease by $13,470 in the coming year. The property/general liability rates will increase by $120,365 due in part to the opening of the new Library/Senior Center building. The City is insured through Texas Municipal League.

- The estimated city-wide utility and janitorial costs are expected to increase by $174,515 and $58,555 respectively. The increase is due to increased electric rates as well as operation of the new Library/Senior Center facility.

- In General Administration fees paid to Tarrant Appraisal District are expected to increase by $5,160. Data processing fees will increase $40,255 due to the new ERP system.

- A vacant temporary part time position to assist the City Secretary with open records requests is not funded in the proposed budget.

- There is an estimated $10,000 savings in budgeted election expense. The budgeted amount will cover the cost of one general election.

- Engineering fees for development review are expected to increase by $16,500 based on current trends.

- Legal and special services is projected to increase by $35,915 due to estimated increases for legal services, audit services, and the Tarrant County collection contract.

- One student apprentice position in Administration is eliminated.

- Data processing expenses in Municipal Court are decreased due to software funding in the General Escrow Fund.

- The cost of ambulance service provided by the City of Fort Worth reflects a full year of service, and increase of $264,670.

- Fire Department capital outlay includes $25,000 bunker gear replacement (grant funded), replacement of a Battalion Chiefs vehicle ($102,000), and replacement of rescue equipment ($8,000).

- There is a budgeted increase of $30,080 for the Police Department dispatch contract with the City of Lake Worth.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- Funding is included for the use of Tarrant County College gun range. Rent of $22,500 is paid every three years.

- Funding of $80,000 for renting safety barricades for special events is included in the Police Department budget.

- Funding of $285,575 for an upgrade to the Police Department access system.

- Line item increases in Public Services include $5,000 for supplies, $10,000 for street maintenance supplies, $10,000 sign supplies and materials, and $5,000 for signal light repair.

- The proposed budget includes a 25% reduction to contract mowing, the elimination of the contract inspector, and a reduction of $10,000 for contract planning.

- Funding ($97,183) for the Facilities Manager is included.

- Funding is included ($15,000) for a sprinkler system upgrade at the Community Center.

- An upgrade to school zone lights is included ($100,000).

- Line items related to the operations of the Senior Center are transferred from Community Services to the Senior Center cost center. The budget for seasonal aquatic positions are reduced by 50%. The Aquatic Center hours will be reduced by 50% for the summer of 2026. Hours of operation will be weekends since attendance during the week has been sporadic.

- Capital items included for the Recreation Center include replacing and upgrading the weight room equipment $46,000, replacing the basketball backboard in the gymnasium $8,000, replacing the entry tile and installing ADA compliant carpeting $14,000, repaint and gel coat the play structures at the Aquatic Center $190,000, and install interior security cameras at the Recreation Center $680.

- A line item reduction of $15,000 is included for contract services (used to fund program instructors) until recreation programs are added.

- Overtime for Inspection/Code Enforcement is reduced $5,815 based on historical usage. Funding is included for ticket writer equipment ($1,420) and $25,000 for SHIP, a home renovation program.

- Small line item increases in Animal Services are necessary due to the number of animals being cared for at the Animal Shelter.

- Funding ($30,470) for a part-time Animal Shelter Technician is included.

- Line item increases for parts ($10,910) and contract repairs ($19,115) are included in the Fleet Maintenance budget.

- A transfer of $102,945 to the equipment replacement escrow will not be funded in fiscal year 2025-2026.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- $50,000 for Economic Development incentives will not be funded this year.

- In Information Technology savings related to the email and network security are offset by increases for computer replacements and telephone expense.

- The vacant Emergency Management Coordinator position ($135,465) will be held vacant in the proposed budget.

- The General Fund balance will be reduced by $730,550 for one-time items.

DEBT SERVICE FUND:

- The Proposed budget includes $7,526,450 funding for principal and interest payments. An estimated use of $359,220 of property tax collections from the prior years will be used for fiscal year 2025-2026 debt service. The estimated fund balance at year end will be $1,093,092.

ENTERPRISE FUND:

- The City of Saginaw purchases water from the City of Fort Worth. Fort Worth has proposed a 6.75% increase in wholesale water rates.

- The City of Fort Worth bills the City of Saginaw for wastewater treatment based on the strengths and volume that pass through the system. Fort Worth has proposed a 2.69% decrease in wastewater rates.

- As a result of a current year rate study and long range rate model the City proposes an increase of 3.25% in both water and wastewater fees. The strategy will be to have more consistent and gradual increases to the rates instead of fluctuations from year to year. The average customer using 8,000 gallons of water per month will see a monthly increase of $2.22 as a result of the water and sewer rate changes.

- Line item increases include funding for the new ERP system $36,665, increases for water system maintenance and supplies $20,000, and increases for engineering services $9,600.

- The proposed budget includes: 30 water sampling stations ($42,750) and 50% funding ($25,000) for the home renovation incentive program, SHIP.

- Funding is provided for a dump truck $129,000, a backhoe $175,070, and water meter replacements $104,000.

- Construction of the Fairmont 12” Sanitary Sewer Rehabilitation Phase 2 project $1,995,000 is budgeted.

- Construction of the W McLeroy 12” Water Line Project ($613,500) will be partially funded with water impact fees ($394,500).

- Replacement of water lines in conjunction with Phase 1 of the Opal Street reconstruction ($900,000).

- Funding is also included for inflow and infiltration projects $544,000 and a chloramine facility $490,000.

- The Enterprise Fund has been balanced with $4,622,965 of reserves (certificates of obligation issued in fiscal year 2024-2025) for one time and capital items.

CAPITAL PROJECTS FUND:

- Projects included in the Fiscal Year 2025-2026 budget include North Old Decatur Road, partially funded with developer escrowed funds, CDBG sidewalks projects along Southern Avenue, Green Ribbon grant landscaping improvements along Blue Mound Road, HSIP grant Basswood sidewalk improvements, HSIP grant for a signal at Jarvis and Bailey Boswell Road, construction of West McLeroy Phase 3 construction, and engineering of East McLeroy Boulevard.

- These projects are funded with prior year bond sale proceeds or fund balance.

CCPD FUND:

- The voters approved an additional one-half cent sales tax for use by the Crime Control and Prevention District (CCPD) in November 1997. The additional sales tax went into effect on April 1, 1998, and revenues were received beginning in June 1998. The district was continued for five years in 2002. In 2007 and 2017, the tax was continued for ten years and reduced to three eighths (3/8) of one percent with the remaining eighth used for street maintenance.

- Sales tax revenues are estimated to be $1,821,500 which is the same as the current year estimate.

- The Crime Control and Prevention District will provide for the salaries and benefits of twelve police officers, a public services officer, and a communications/records supervisor.

- The ongoing cost of body worn cameras, tasers, and mobile terminals is included in the budget $78,000. Ongoing funding is also included for the license plate reader service $67,500.

- Funding is provided for three patrol vehicles with associated equipment ($284,070), facial recognition software ($5,750), incident tracking software ($16,700), and traffic data collection software ($24,465).

- The fund is balanced with $191,945 of reserves used for these one-time items.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

POLICE EXPENDIBLE TRUST FUND:

- This fund tracks the receipt and disbursement of confiscated property and asset forfeitures.

- Expenses include supplies and training for the canine unit, scheduling software, and traffic data devices.

- The fund is balanced with $23,660 of reserves used for these items.

DRAINAGE UTILITY FUND:

- In January 2005 the Saginaw City Council approved the necessary ordinances to establish a drainage utility within the city and adopted the utility's rates. Fees are assessed on properties based on the amount of storm water runoff they produce. Single family residences are currently assessed a uniform base fee of $6.00 per month. Other properties, including multi-family, commercial and industrial, produce more storm water runoff at a higher rate and are charged a fee based on the number of equivalent base (residential) units adjusted for the use of the property.

- The Drainage Utility Fund pays the salaries of three maintenance workers, one-half the salary of the environmental specialist and the environmental manager. Indirect administrative costs are paid to the General Fund. It also funds supplies, equipment and drainage system improvements.

- A third drainage maintenance worker is added in fiscal year 2025-2026.

- Final design for Saginaw Boulevard System 3 is funded $1,000,000.

- An additional $10,000 is added to the operating budget for supplies and equipment rental for drainage maintenance.

- Funding for an excavator and trailer ($215,065) is included.

- The fund balance at year end is estimated to be $1.4 million which will be used for future drainage improvement projects.

STREET MAINTENANCE FUND:

- On May 12, 2007 the voters approved the ballot proposition imposing a one-eighth (1/8) of one percent sales and use tax for the maintenance and repair of existing municipal streets. This tax was effective in April 2008, and revenues were received beginning in June 2008. The street maintenance tax was approved by voters in 2023 for an additonal 4 years.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- We anticipate revenues of $632,245 for fiscal year 2025-2026.

- Line item increases are for the street sign and sidewalk replacment programs.

- $350,000 funding is provided for street repairs identified by the pavement management system: Lottie Lane (Mustang to Roberts), South Hampshire (Hialeah to Southern), and Southern (Opal to Woffard Way).

- A concrete saw $75,000 and an asphalt roller $71,000 are funded.

- Street projects include Phase 1 of the Opal Street reconstruction $700,000.

- The fund balance at year end is estimated to be $2.2 million which will be used for future street maintenance projects.

DONATIONS FUND:

- The Donations Fund is used to track funds received through water bill donations and direct donations to the City for specific purposes. Currently Animal Services, Parks, Library, Senior Center, Fire, Police, Train and Grain Festival, Beautification, and community events have donation funds available for expenditure.

- Recurring expenses in this fund include the annual Fire Camp and Easter egg hunt from Fire donations, highway mowing, seasonal landscaping, and holiday lighting from Beautification donations, supplies and animal care from Animal Shelter donations, Senior Center supplies from Senior Center donations, and books, data processing expense, supplies, and special programming from Library donations. Parks donations fund the ongoing cost of the outdoor early weather warning system. It is anticipated that the Train and Grain Festival will be held in 2026 and will be partially funded through donations.

- The donation amounts of $1 for Beautification, Parks, Library, and Animal Services are budgeted to increase to $2 per month for those customers who choose to participate. The donation amounts were last increased in fiscal year 2018-2019.

- Library donations will fund seasonal student apprentices. The seasonal positions will enable the library to meet the higher demands of the summer season. Library programs, software, supplies, and materials are also funded through library donations.

- Beautification donations will continue a public art program ($30,000) and mowing and seasonal decoration ($64,000).

- Tree planting at City parks is funded with Park donations $5,000 and Beautification donations $5,000.

- Parks donations fund the early weather warning system and special events.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

GENERAL ESCROW FUND

- The General Government Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose. The types of revenues budgeted in this fund are: hotel/motel tax, court technology fees, court security fees, developer contributions toward future infrastructure construction, and insurance deductibles and settlements.

- The equipment replacement for the General Fund will be accounted for in the General Escrow Fund. The equipment replacement escrow began in FY 2018-2019. The annual contribution will be based on the useful life of the purchased asset and the estimated replacement cost. Funding for the replacement of equipment purchased beginning in FY 2018-2019 will be in the equipment replacement escrow, as long as the annual contribution is made. The contribution for General Fund equipment in FY 2025-2026 is not funded.

- Revenues are budgeted at $344,875.

- A “Made in Saginaw” intern pilot program ($10,000) and a shop/eat locally pilot program (40,000) is funded with economic development incentive escrow.

- One year funding is provided for a Destination Marketing Organization (DMO) through the Chamber of Commerce $36,910.

- Budgeted expenditures include $10,000 entertainment for community events, $10,000 for advertising city events, a transfer to the General Fund for court security (Bailiff $15,000), the cost of ticket writer software ($14,765), $40,865 for Farmer’s Market administration, and insurance deductibles/repairs ($96,300).

- The budget includes expenditure of PEG fees for broadcasting equipment ($8,980) and a transfer of previously collected developer contributions of $1,678,980 to the Capital Projects Fund for the construction of North Old Decatur Road.

WATER/WASTEWATER ESCROW FUND

- The Water/Wastewater Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose. The types of revenues budgeted in this fund include water impact fees.

- The equipment replacement for the Enterprise Fund will be accounted for in the Enterprise Escrow Fund. The equipment replacement escrow began in FY 2018-2019. The annual contribution will be based on the useful life of the purchased asset and the estimated replacement cost. Funding for the replacement of equipment purchased beginning in FY 2018-2019 will be in the equipment replacement escrow, as long as the

annual contribution is made. The contribution for Enterprise Fund equipment in FY 2025-2026 will be $36,215.

- Impact fees will partially fund the West McLeroy 12" Water Line Replacement Phase 2.

BELTMILL PUBLIC IMPROVEMENT DISTRICT FUND

- The Beltmill PID Fund was created in FY 2021-2022 to track funds that are received and to be used for a specific purpose and as outlined in the Service Assessment Plan.

- PID assessments are estimated to be $496,765. Administrative expenses are budgeted to be $24,650.

- The developer reimbursement expense outlined in the Service Assessment Plan is $472,345.

- The fund balance at year end is estimated to be $92,106.

TAX INCREMENT REINVESTMENT ZONE FUND

- The Tax Increment Reinvestment Zone Fund was created in FY 2022-2023 to track ad valorem tax revenue derived from the incremental valuation increase of the property within the zone. The City of Saginaw, Tarrant County, and Tarrant County College District are participating at 50%. The receipts will remain in the fund until an appropriate expense is approved by the Board of Directors.

- Estimated collections are budgeted to be $279,950.

- Administrative expense are budgeted to be $30,000.

CITY OF SAGINAW
BUDGET SUMMARY - ALL FUNDS
2025-2026

DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	ENTERPRISE FUND	CAPITAL PROJECTS FUND	CCPD FUND	POLICE EXPENDABLE FUND	DRAINAGE UTILITY FUND	STREET MAINTENANCE FUND	DONATIONS FUND	GENERAL ESCROW FUND	W/WW ESCROW FUND	BELTMILL PID FUND	TIRZ FUND	TOTAL ALL FUNDS
BEGINNING FUND BALANCE	**$ 12,835,302**	**$ 1,452,312**	**$ 17,721,149**	**$ 22,975,598**	**$ 705,460**	**$ 100,580**	**$ 2,002,565**	**$ 2,846,553**	**$ 717,357**	**$ 4,622,237**	**$ 852,010**	**$ 85,136**	**$ 142,581**	**$ 67,058,840**
Current Property Taxes	$ 9,674,445	$ 7,084,430	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 273,950	$ 17,032,825
Sales Tax	7,586,940				1,821,500			632,245						10,040,685
Other Taxes, Fines & Fees	4,053,145	5,800								163,395				4,222,340
Interest on Investments	720,000	117,000	540,000	238,800	18,000	3,600	51,000	105,000	22,160	76,570	15,035	7,200	6,000	1,920,365
Transfer from Other Funds	3,337,210		526,780	1,678,980	14,765						36,215			5,593,950
Water Charges & Fees			13,953,920											13,953,920
Drainage Utility Fees							1,038,000							1,038,000
Grant Assistance	33,000													33,000
Other Revenue	203,000		357,525						634,100	104,910		496,765	-	1,796,300
TOTAL REVENUES	**$ 25,607,740**	**$ 7,207,230**	**$ 15,378,225**	**$ 1,917,780**	**$ 1,854,265**	**$ 3,600**	**$ 1,089,000**	**$ 737,245**	**$ 656,260**	**$ 344,875**	**$ 51,250**	**$ 503,965**	**$ 279,950**	**$ 55,631,385**
Use of Reserves for Special Requests	730,550		-			23,660	215,065	146,000		50,000				1,165,275
Use of Reserves for Debt Service		359,220												359,220
Use of Reserves for Capital Projects			4,622,965	5,829,220	191,945		429,615	485,255		1,572,425	343,250			13,474,675
Use of Reserves-Other														-
TOTAL RESOURCES	**$ 26,338,290**	**$ 7,566,450**	**$ 20,001,190**	**$ 7,747,000**	**$ 2,046,210**	**$ 27,260**	**$ 1,733,680**	**$ 1,368,500**	**$ 656,260**	**$ 1,967,300**	**$ 394,500**	**$ 503,965**	**$ 279,950**	**$ 70,630,555**
Operating	$ 25,483,300	$ 40,000	$ 12,811,070	$ -	$ 259,115	$ 12,500	$ 100,000	$ 522,500	$ 296,755	$ 152,665	$ -	$ 496,995	$ 30,000	$ 40,204,900
Capital Outlay/Special Requests	854,990		5,018,320	7,747,000	330,985	14,760	1,215,065	846,000	40,000	105,890				16,173,010
Debt Service Payments		7,526,450	566,475											8,092,925
Transfers to Other Funds			1,605,325		1,456,110		418,615		10,655	1,708,745	394,500			5,593,950
TOTAL EXPENSES/EXPENDITURES	**$ 26,338,290**	**$ 7,566,450**	**$ 20,001,190**	**$ 7,747,000**	**$ 2,046,210**	**$ 27,260**	**$ 1,733,680**	**$ 1,368,500**	**$ 347,410**	**$ 1,967,300**	**$ 394,500**	**$ 496,995**	**$ 30,000**	**$ 70,064,785**
ENDING FUND BALANCE	**$ 12,104,752**	**$ 1,093,092**	**$ 13,098,184**	**$ 17,146,378**	**$ 513,515**	**$ 76,920**	**$ 1,357,885**	**$ 2,215,298**	**$ 1,026,207**	**$ 2,999,812**	**$ 508,760**	**$ 92,106**	**$ 392,531**	**$ 52,625,440**
RESERVED/RESTRICTED FUND BAL	**$ 9,384,573**		**$ 5,935,298**											

CITY OF SAGINAW
BUDGET SUMMARY TRANSFERS- ALL FUNDS
2025-2026

DESCRIPTION	GENERAL FUND	ENTERPRISE FUND	CAPITAL PROJECTS FUND	CCPD FUND	DRAINAGE UTILITY FUND	DONATIONS FUND	GENERAL ESCROW FUND	W/WW ESCROW FUND	TOTAL ALL FUNDS
TRANSFERS IN									
From General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
From Enterprise Fund	1,569,110		-					36,215	1,605,325
From CCPD Fund	1,456,110		-						1,456,110
From Drainage Fund	286,335	132,280	-						418,615
From Donations Fund	10,655		-						10,655
From General Escrow Fund	15,000		1,678,980	14,765					1,708,745
From W/WW Escrow Fund		394,500							394,500
TOTAL TRANSFERS IN	**$ 3,337,210**	**$ 526,780**	**$ 1,678,980**	**$ 14,765**	**$ -**	**$ -**	**$ -**	**$ 36,215**	**$ 5,593,950**
TRANSFERS OUT									
To General Fund	$ -	$ 1,569,110		$ 1,456,110	$ 286,335	$ 10,655	$ 15,000	$ -	**$ 3,337,210**
To Capital Projects Fund		-			-		1,678,980		**$ 1,678,980**
To Enterprise Fund					132,280			394,500	**$ 526,780**
To CCPD Fund							$ 14,765		**$ 14,765**
To W/WW Escrow Fund		36,215	-	-	-	-	-	-	**$ 36,215**
To General Escrow Fund									**$ -**
TOTAL TRANSFERS OUT	**$ -**	**$ 1,605,325**	**$ -**	**$ 1,456,110**	**$ 418,615**	**$ 10,655**	**$ 1,708,745**	**$ 394,500**	**$ 5,593,950**

EXPLANATION OF TRANSFERS

The General Fund recieves transfers from:

Enterprise Fund — for indirect costs such as Information Systems services, Administrative oversight, audit services, legal services, and building overhead costs. The Enterprise Fund also pays a portion of the cost of Fleet Maintenance.

CCPD Fund — for the salaries and benefits of 12 police officers, 1 public services offficer, and 1 Communications/Records Supervisor.

Drainage Fund — for the salaries and benefits of 3 drainage utility maintenance workers and indirect costs such as administrative oversight.

Donations Fund — for the salaries of seasonal part time student apprentices.

General Escrow Fund — for the overtime of police officers acting as bailiff for the Municipal Court.

The Enterprise Fund receives transfers from:

Drainage Fund — for 1/2 the salary and benefits of the environmental specialist and environmental manager.

W/WW Escrow Fund — for impact fee funding of water and wastewater capital projects.

The General Escrow Fund recieves transfers from:

General Fund — for the annual contrubtion to the equipment replacement escrow

The Enterprise Escrow Fund recieves transfers from:

Enterprise Fund — for the annual contribution to the equipment replacement escrow

The Capital Projects Fund receives transfer from:

General Escrow Fund — for developer contributions for capital projects

CITY OF SAGINAW
BUDGET SUMMARY
2025-2026

7/29/2025 11:11

FUND DEPARTMENT	2024-2025 REVISED	2025-2026 PROPOSED	2025-2026 SPEC REQ ONE-TIME
GENERAL FUND REVENUES	**$ 25,055,905**	**$ 25,607,740**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	1,973,825	730,550	-
GENERAL FUND EXPENDITURES			
General Administrative Office	$ 3,452,175	$ 2,935,910	$ 4,313
Municipal Court	253,840	250,530	-
Fire	5,558,640	5,905,920	110,000
Police	7,245,210	7,888,545	365,575
Public Services	2,874,275	2,522,225	213,196
Parks	482,860	454,455	-
Community Services	1,636,685	1,147,045	258,680
Library	969,000	1,040,995	-
Inspections/Code Enforcement	1,176,545	1,179,335	26,420
Animal Services	788,740	701,315	30,470
Fleet Maintenance	745,350	715,700	-
Economic Development	550,125	109,055	-
Information Technology	783,360	779,020	-
Emergency Management	168,815	35,535	-
Communications	241,615	326,485	-
Senior Center	-	346,220	-
Transfer to Other Funds	102,495	-	
TOTAL GENERAL FUND EXPENDITURES	**$ 27,029,730**	**$ 26,338,290**	**$ 1,008,654**
GENERAL FUND SURPLUS	**$ -**	**$ -**	
DEBT SERVICE FUND REVENUES	**$ 6,913,580**	**$ 7,207,230**	**$ -**
(Use of Bond Funds & Undesignated Funds)	102,655	359,220	-
DEBT SERVICE FUND EXPENDITURES			
Debt Service Payments	$ 7,016,235	$ 7,566,450	$ -
TOTAL DEBT SERVICE FUND EXPENDITURES	**$ 7,016,235**	**$ 7,566,450**	**$ -**
DEBT SERVICE FUND SURPLUS	**$ -**	**$ -**	**$ -**

CITY OF SAGINAW
BUDGET SUMMARY
2025-2026

7/29/2025 11:11

FUND DEPARTMENT	2024-2025 REVISED	2025-2026 PROPOSED	2025-2026 SPEC REQ ONE-TIME
ENTERPRISE FUND REVENUES	**$ 16,417,255**	**$ 15,378,225**	**$ -**
(Use of Bond Funds & Undesignated Funds)	1,301,765	4,622,965	-
ENTERPRISE FUND EXPENSES			
Water and Wastewater	$ 10,163,590	$ 12,811,070	
Transfers to other Funds	1,300,820	1,605,325	
Capital Outlay/Capital Projects	6,082,505	5,018,320	$ 42,750
Debt Service	172,105	566,475	
TOTAL ENTERPRISE FUND EXPENSES	**$ 17,719,020**	**$ 20,001,190**	**$ 42,750**
ENTERPRISE FUND SURPLUS	**$ -**	**$ -**	
CAPITAL PROJECTS FUND REVENUES AND TRANSFERS	**$ 8,523,845**	**$ 1,917,780**	**$ -**
(Use of Bond Funds & Undesignated Funds)	28,163,395	5,829,220	-
CAPITAL PROJECTS FUND EXPENDITURES			
Bond Sale Expenses	$ -	$ -	
Capital Outlay/Special Requests	$ 36,382,435	$ -	
West McLeroy Blvd		3,125,000	-
East McLeroy Blvd		300,000	
Old Decatur Road - north		4,026,000	
Knowles Drive	304,805	-	-
Library	-	-	-
Senior Center	-	-	-
Old Decatur Rd/WJ Boaz Intersection Imprv		-	
Park Projects		-	-
Sidewalks		11,000	-
Blue Mound Green Ribbon		85,000	
HSIP Sidewalks Grants		100,000	
Blue Mound/Industrial Improv		100,000	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	**$ 36,687,240**	**$ 7,747,000**	**$ -**
CAPITAL PROJECTS FUND SURPLUS	**$ -**	**$ -**	

CITY OF SAGINAW
BUDGET SUMMARY
2025-2026

7/29/2025 11:11

FUND DEPARTMENT	2024-2025 REVISED	2025-2026 PROPOSED	2025-2026 SPEC REQ ONE-TIME
CCPD FUND REVENUES	**$ 2,042,280**	**$ 1,854,265**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	283,040	191,945	-
CCPD FUND EXPENDITURES	$ 2,325,320	$ 2,046,210	$ 300,770
TOTAL CCPD FUND EXPENDITURES	**$ 2,325,320**	**$ 2,046,210**	**$ 300,770**
CCPD FUND SURPLUS	**$ -**	**$ -**	
POLICE EXPENDABLE FUND REVENUES	**$ 24,800**	**$ 3,600**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	(12,300)	23,660	-
POLICE EXPENDABLE FUND EXPENDITURES/TRANSFERS	$ 12,500	$ 27,260	$ -
TOTAL POLICE EXPENDABLE FUND EXPENDITURES	**$ 12,500**	**$ 27,260**	**$ -**
POLICE EXPENDABLE FUND SURPLUS	**$ -**	**$ -**	
DRAINAGE UTILITY FUND REVENUES	**$ 1,068,000**	**$ 1,089,000**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	(421,205)	644,680	-
DRAINAGE UTILITY FUND EXPENDITURES/TRANSFERS	$ 646,795	$ 1,733,680	$ 215,061
TOTAL DRAINAGE UTILITY FUND EXPENDITURES	**$ 646,795**	**$ 1,733,680**	**$ 215,061**
DRAINAGE FUND SURPLUS	**$ -**	**$ -**	
STREET MAINTENANCE FUND REVENUES	**$ 718,015**	**$ 737,245**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	725,685	631,255	-
STREET MAINTENANCE FUND EXPENDITURES	$ 1,443,700	$ 1,368,500	$ 146,000
TOTAL STREET MAINTENANCE FUND EXPENDITURES	**$ 1,443,700**	**$ 1,368,500**	**$ 146,000**
STREET MAINTENANCE FUND SURPLUS	**$ -**	**$ -**	

CITY OF SAGINAW
BUDGET SUMMARY
2025-2026

7/29/2025 11:11

FUND DEPARTMENT	2024-2025 REVISED	2025-2026 PROPOSED	2025-2026 SPEC REQ ONE-TIME
DONATIONS FUND REVENUES	**$ 377,060**	**$ 656,260**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	28,225	(308,850)	-
DONATIONS FUND EXPENDITURES			
Animal Services	$ 8,000	$ 8,000	$ -
Parks	67,500	81,855	10,000
Library	152,990	90,655	-
Beautification	104,630	104,000	30,000
Senior Center	7,165	5,000	
Police	-	2,400	2,400
Fire	20,000	20,000	
Train and Grain festival	30,000	30,000	
Community Events	15,000	5,500	
TOTAL DONATIONS FUND EXPENDITURES	**$ 405,285**	**$ 347,410**	**$ 42,400**
DONATIONS FUND SURPLUS	**$ -**	**$ -**	
GENERAL ESCROW FUND REVENUES	**$ 496,475**	**$ 344,875**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	1,269,200	1,622,425	-
GENERAL ESCROW FUND EXPENDITURES			
Hotel/Motel Tax	$ 60,000	$ 97,775	$ 86,910
Court Technology	18,010	-	-
Court Security	15,000	15,000	-
PEG expense	5,000	8,980	-
Insurance Deductible	86,000	96,300	-
Transfer to Other Funds	1,581,665	1,678,980	
Court Security/Court Technology	-	20,265	
Economic Development Incentive	-	50,000	
Blue Mound Rd./Industrial Improv	-	-	
TOTAL GENERAL ESCROW FUND EXPENDITURES	**$ 1,765,675**	**$ 1,967,300**	**$ 86,910**
GENERAL ESCROW FUND SURPLUS	**$ -**	**$ -**	

CITY OF SAGINAW
BUDGET SUMMARY
2025-2026

7/29/2025 11:11

FUND	DEPARTMENT	2024-2025 REVISED	2025-2026 PROPOSED	2025-2026 SPEC REQ ONE-TIME
ENTERPRISE ESCROW FUND REVENUES		**$ 56,660**	**$ 51,250**	**$ -**
	(Use of Beg. Balance/ Undesignated Funds)	303,340	343,250	-
ENTERPRISE ESCROW FUND EXPENDITURES				
	Water Capital Projects	$ 360,000	$ 394,500	$ -
	Wastewater Capital Projects	-	-	-
	Other Expenditures	-	-	
TOTAL ENTERPRISE ESCROW FUND EXPENDITURES		**$ 360,000**	**$ 394,500**	**$ -**
ENTERPRISE ESCROW FUND SURPLUS		**$ -**	**$ -**	
PID FUND REVENUES		**$ 504,285**	**$ 503,965**	**$ -**
	(Use of Beg. Balance/ Undesignated Funds)	(7,995)	(6,970)	-
PID FUND EXPENDITURES		$ 496,290	$ 496,995	$ -
TOTAL PID FUND EXPENDITURES		**$ 496,290**	**$ 496,995**	**$ -**
PID FUND SURPLUS		**$ -**	**$ -**	
TIRZ FUND REVENUES		**$ 175,020**	**$ 279,950**	**$ -**
	(Use of Beg. Balance/ Undesignated Funds)	(145,020)	(249,950)	-
TIRZ FUND EXPENDITURES		$ 30,000	$ 30,000	$ -
TOTAL TIRZ FUND EXPENDITURES		**$ 30,000**	**$ 30,000**	**$ -**
TIRZ FUND SURPLUS		**$ -**	**$ -**	
	GRAND TOTAL ALL FUNDS SURPLUS	**-**	**-**	**1,842,545**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

GENERAL FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR ENT FD-REIM JANITORIAL		-	-	-	-	$ -	-
TSF FR ENT FD-REIM FLEET MAINT	67,550	66,530	108,695	108,695	101,705	$ (6,990)	-6%
TSF FR ENT FD-REIM OPERATING	817,575	1,008,858	1,155,910	1,155,910	1,467,405	311,495	27%
TSF FR CCPD FD-REIM SAL/OPER	1,191,825	1,328,845	1,507,125	1,507,125	1,456,110	(51,015)	-3%
TSF FR DR UT FD-REIM SAL/OPER	118,015	140,245	214,585	214,585	286,335	71,750	33%
TSF FR CAPITAL PROJECTS FUND	116,827	-	-	-	-	-	-
TSF FR ESCROW FD	10,135	11,579	15,000	15,000	15,000	-	0%
TSF FR DON FD-REIM SALARIES	20,575	10,530	10,655	10,655	10,655	-	0%
TOTAL TRANSFERS	**2,342,502**	**2,566,587**	**3,011,970**	**3,011,970**	**3,337,210**	**$ 325,240**	**11%**
OTHER FIN SOURCES-LEASES	-	31,612	-	-	-	$ -	-
OTHER FIN SOURCES-SBITAS	-	25,762	-	-	-	-	-
MUNICIPAL COURT FINES & FEES	275,873	436,754	380,000	380,000	705,300	325,300	86%
RECREATION FEES	-	-	-	-	-	-	-
RECREATION MEMBERSHIP	32,491	40,750	41,000	41,000	23,000	(18,000)	-44%
RECREATION DAY PASS	22,617	20,781	24,000	24,000	20,800	(3,200)	-13%
RECREATION PROGRAMS	34,212	64,029	65,000	65,000	39,000	(26,000)	-40%
ATHLETIC LEAGUES	15,350	5,860	10,000	10,000	11,000	1,000	10%
SUMMER CAMP FEES	59,725	85,925	61,960	61,960	85,000	23,040	37%
FACILITY RENTAL FEES	83,028	70,697	80,000	80,000	88,000	8,000	10%
REC/AQUATIC MISC	9,663	8,624	9,000	9,000	6,000	(3,000)	-33%
AQUATIC DAY PASS	52,284	66,623	68,000	68,000	54,000	(14,000)	-21%
SR CTR MEMBERSHIP NON-RES	5,610	6,640	6,000	6,000	22,500	16,500	275%
PERMITS & FEES	44,387	43,651	45,000	45,000	36,500	(8,500)	-19%
SMALL CELL PERMIT	750	1,250	1,250	1,250	2,250	1,000	80%
CONTRACTOR REGISTRATION FEES	38,900	31,900	35,650	35,650	31,000	(4,650)	-13%
LIBRARY FINES & FEES	7,211	7,658	7,000	7,000	7,600	600	9%
COURT TECHNOLOGY FEES	-	-	-	-	-	-	-
ANIMAL LICENSES & FEES	27,630	30,020	28,000	28,000	31,000	3,000	11%
COURT SECURITY FEES	-	-	-	-	-	-	-
POLICE ACCIDENT/FINGERPRINT	3,927	3,060	3,500	3,500	3,500	-	0%
POLICE DETENTION SERVICES	-	11,535	13,750	13,750	10,000	(3,750)	-27%
SR CTR MEMBERSHIP RESIDENT					7,320	7,320	-
SR CTR DAY PASS RESIDENT					100	100	-
SR CTR DAY PASS NON-RES					400	400	-
GAIN/LOSS ON ASSET	26,000	-	-	-	-	-	-
PROPERTY TAX-DELINQUENT	31,632	(96,173)	15,000	15,000	-	(15,000)	-100%
PROPERTY TAX-CURRENT	7,199,090	7,888,822	8,510,845	8,510,845	9,674,445	1,163,600	14%
DELINQUENT TAX P&I & FEES	13,012	29,504	15,000	15,000	7,000	(8,000)	-53%
HOTEL/MOTEL TAX	-	-	-	-	-	-	-
STATE SALES TAX	7,895,641	7,670,467	7,649,320	7,649,320	7,586,940	(62,380)	-1%
FRANCHISE FEES-UTILITIES	1,378,964	1,305,231	1,381,590	1,381,590	1,290,545	(91,045)	-7%
FRANCHISE FEES-CABLE TV	115,966	80,705	79,200	79,200	56,165	(23,035)	-29%
FRANCHISE FEES-WASTE DISPOSAL	288,414	317,723	315,365	315,365	352,610	37,245	12%
MIXED BEVERAGE TAX	34,723	37,124	36,000	36,000	33,650	(2,350)	-7%
GAS PRODUCTION PROCEEDS	-	-	-	-	-	-	-
BUILDING PERMITS	251,623	1,284,272	782,980	782,980	720,180	(62,800)	-8%
ELECT, PLUMB, MECH PERMITS	96,213	70,643	67,000	67,000	66,000	(1,000)	-1%
CONSTRUCTION INSPECTION FEES	209,215	194,895	77,400	77,400	-	(77,400)	-100%
RENTAL INSPECTION FEES	300,200	333,225	345,000	345,000	336,000	(9,000)	-3%
REINSPECTION FEES	1,100	1,600	1,500	1,500	1,200	(300)	-20%
DEVELOPMENT FEES	12,800	4,670	9,000	9,000	-	(9,000)	-100%
GRANT ASSISTANCE	206,975	30,736	29,000	29,000	33,000	4,000	14%
EM-S ISD SCHOOL RESOURCE OFF	62,705	-	-	-	-	-	-
EMERGENCY MANAGEMENT CONTR	31,679	40,850	66,345	66,345	-	(66,345)	-100%
COUNTY FIRE RUN AID	137,500	118,000	118,000	141,600	141,600	23,600	20%
AUTO THEFT TASK FORCE REIMB	-	-	-	-	-	-	-
COVID-19 TC/ARPA	526,925	1,438,734	-	717,155	-	-	-
PROCEEDS FROM LEASE/LOAN	16,914	-	-	-	-	-	-
SALE OF BADGE/PATCH	-	107	-	-	-	-	-
OTHER INCOME	69,625	69,185	80,000	80,000	61,400	(18,600)	-23%
MCLEROY BLVD. WIDENING	-	-	-	-	-	-	-
SALE OF AUTOS/EQUIPMENT	27,411	-	-	-	-	-	-
SWITCHYARD FEES	3,430	4,750	5,525	5,525	5,525	-	0%
INT ON INVESTMENTS	946,360	1,122,001	840,000	840,000	720,000	(120,000)	-14%
INT ON INVESTMENTS-HOTEL/MOTEL						-	-
TOTAL REVENUES	**20,597,776**	**22,940,201**	**21,303,180**	**22,043,935**	**22,270,530**	**967,350**	**5%**
TOTAL TRANSFERS AND REVENUES	**22,940,278**	**25,506,788**	**24,315,150**	**25,055,905**	**25,607,740**	**$ 1,292,590**	**5%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

GENERAL ADMINISTRATIVE OFFICE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADPOTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 908,703	$ 1,001,127	$ 1,201,975	$ 1,201,975	$ 1,229,150	$ 27,175	2%
SALARIES-REGULAR PART TIME	60,448	56,865	84,755	84,755	56,630	(28,125)	-33%
SALARIES-TEMPORARY PART TIME	2,706	8,835	31,670	31,670	28,235	(3,435)	-11%
SALARIES TEMPORARY FULL TIME		12,571	47,655	47,655	-	(47,655)	-100%
COMPENSATED ABSENCES	41,379	137,269	0	0	0	-	-
SOCIAL SECURITY & MEDICARE	68,134	77,678	104,505	104,505	100,525	(3,980)	-4%
TMRS RETIREMENT	200,672	221,660	296,840	296,840	296,735	(105)	0%
OTHER COMPENSATION	0	0	0	0	0	-	-
INSURANCE-EMPLOYEES HEALTH	97,628	85,288	102,800	102,800	85,460	(17,340)	-17%
FSA ADMINISTRATION FEES	7	62	310	310	310	-	0%
INSURANCE-WORKERS' COMP	2,282	2,507	1,140	1,425	1,125	(15)	-1%
DATA PROCESSING EXPENSES	23,088	26,398	30,965	30,965	71,220	40,255	130%
BOOKS	0	150	200	200	200	-	0%
OFFICE SUPPLIES & EXPENSES	15,208	9,638	10,000	10,000	10,000	-	0%
POSTAGE	21,294	20,929	25,000	25,000	25,000	-	0%
COMMUNITY WEBSITE MAINTENANCE	0	0	0	0	0	-	-
COUNCIL SUPPLIES & EXPENSES	715	1,494	3,000	3,000	3,000	-	0%
CITY MGR DISCRETIONARY FUND	1,045	0	1,005	1,005	1,005	-	0%
MAINTENANCE ON MACHINES	2,969	2,997	3,000	3,000	3,000	-	0%
SUPPLIES	6,126	6,594	8,280	8,280	8,280	-	0%
ELECTION EXPENSES	11,724	9,415	25,000	25,000	15,000	(10,000)	-40%
APPRAISAL EXPENSES	58,807	70,147	81,865	81,865	87,025	5,160	6%
BAD DEBTS	0	1,668	0	0	0	-	-
CONTRACT SERVICES - HUMAN RESOURCES	2,906	3,386	3,300	3,300	3,300	-	0%
CONTRACT SERVICES-WEBCAST	20,561	8,998	9,050	9,050	10,795	1,745	19%
CONTRACT SERVICES MISC	0	0	0	0	0	-	-
CONTRACT SERVICES-JANITORIAL	5,432	6,533	6,960	6,960	7,385	425	6%
LAND LEASE-DEPOT	5,973	6,152	6,155	6,155	6,530	375	6%
FILING FEES	3,350	1,441	3,000	3,000	3,000	-	0%
ORDINANCE CODIFICATION	4,500	5,423	5,500	5,500	5,500	-	0%
PHYSICALS	435	505	260	260	260	-	0%
PERSONNEL TESTING	76	30	80	80	80	-	0%
EMPLOYEE PROGRAMS	7,060	23,047	15,000	15,000	15,000	-	0%
EMPLOYEE ASSISTANCE PROGRAM	4,500	4,500	4,500	4,500	4,500	-	0%
PROGRAM ASSISTANCE	2,000	4,000	4,000	4,000	4,000	-	0%
ADVERTISING-LEGAL	77,728	40,686	56,000	56,000	56,000	-	0%
DUES & SUBSCRIPTIONS	17,866	16,174	16,480	16,480	17,330	850	5%
MEETING EXPENSES	39,145	53,838	25,000	25,000	25,715	715	3%
EDUCATIONAL TRAINING/TRAVEL	8,559	7,773	14,500	14,500	15,250	750	5%
ENGINEERING FEES	127,769	100,213	78,000	78,000	94,500	16,500	21%
UTILITIES	32,807	62,650	42,450	42,450	86,140	43,690	103%
INSURANCE-GEN LIABILITY/AUTO	9,014	14,045	14,045	15,530	23,200	9,155	65%
INSURANCE-PUB OFF LIABILITY	16,048	15,054	15,055	15,020	14,720	(335)	-2%
LEGAL & SPECIAL SERVICES & AUDIT	315,272	306,781	290,055	336,255	325,970	35,915	12%
CHAMBER OF COMMERCE AGREEMENT	0	0	0	0	0	-	-
TELEPHONE EXPENSES	3,413	3,030	3,625	3,625	3,420	(205)	-6%
LEGAL SETTLEMENTS	0	0	0	0	0	-	-
CAPITAL OUTLAY/SPECIAL REQUESTS	7,092	0	206,400	206,400	4,315	(202,085)	-98%
LAND	238,524	0	0	0	0	-	-
BANK CHARGES	157,712	170,025	157,400	157,400	187,100	29,700	19%
NON CAPITAL OUTLAY	0	36,291	0	0	0	-	-
COVID-19 EXPENSE	0	130,790	0	367,460	0	-	-
TSF TO CAPITAL PROJECTS	0	0	0	0	0	-	-
TSF TO GENERAL ESCROW FUND	248,635	323,581				-	-
TSF TO DEBT SERV - LADDER TRUCK						-	-
	$2,879,310	**$3,098,238**	**$3,036,780**	**$3,452,175**	**$2,935,910**	**($100,870)**	**-3%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

MUNICIPAL COURT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 88,826	$ 112,818	$ 112,445	$ 112,445	$ 115,880	$ 3,435	3%
COMPENSATED ABSENCES	1,122	(769)	-	-	-	-	-
SOCIAL SECURITY & MEDICARE	6,710	8,499	8,600	8,600	8,865	265	3%
TMRS RETIREMENT	19,082	23,970	24,435	24,435	26,170	1,735	7%
INSURANCE-EMPLOYEES HEALTH	18,513	16,304	17,595	17,595	16,320	(1,275)	-7%
FSA ADMINISTRATION FEES	2	63	60	60	60	-	0%
INSURANCE-WORKERS' COMP	210	224	120	145	95	(25)	-21%
DATA PROCESSING EXPENSES	14,803	13,728	11,700	11,700	2,000	(9,700)	-83%
OFFICE SUPPLIES & EXPENSES	2,002	2,313	3,000	3,000	3,000	-	0%
CONTRACT SERVICES	62,250	63,980	68,490	68,490	69,450	960	1%
PHYSICALS	-	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	110	300	225	225	275	50	22%
EDUCATIONAL TRAINING/TRAVEL	1,462	1,255	2,600	2,600	2,600	-	0%
UTILTIES	-	-	-	-	-	-	-
INSURANCE-GEN LIABILITY/AUTO	2,253	3,511	3,510	3,885	5,155	1,645	47%
TELEPHONE EXPENSES	590	633	660	660	660	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-		-	-
COVID-19 EXPENSE						-	-
TOTALS	**$ 217,936**	**$ 246,828**	**$ 253,440**	**$ 253,840**	**$ 250,530**	**$ (2,910)**	**-1%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

FIRE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 2,282,281	$ 2,618,129	$ 3,105,755	$ 3,105,755	$ 3,190,075	$ 84,320	3%
COMPENSATED ABSENCES	17,992	53,136	-	-	-	-	-
OVERTIME	86,137	162,780	79,780	79,780	101,585	21,805	27%
OVERTIME - FIRE OTHER	219,950	271,589	284,640	284,640	276,330	(8,310)	-3%
SOCIAL SECURITY & MEDICARE	184,211	219,779	265,470	265,470	272,950	7,480	3%
TMRS RETIREMENT	556,059	648,137	754,070	754,070	805,740	51,670	7%
INSURANCE-EMPLOYEES HEALTH	338,542	303,676	337,355	337,355	316,880	(20,475)	-6%
FSA ADMINISTRATION FEES	312	362	360	360	300	(60)	-17%
INSURANCE-WORKERS' COMP	91,433	95,191	40,200	50,285	36,825	(3,375)	-8%
UNIFORMS	18,608	17,296	22,000	22,000	22,000	-	0%
DATA PROCESSING EXPENSES	16,628	16,622	19,450	19,450	20,450	1,000	5%
OFFICE SUPPLIES & EXPENSES	3,138	3,074	3,000	3,000	3,000	-	0%
MAINTENANCE & REPAIRS	25,139	33,320	24,000	24,000	24,000	-	0%
MAINTENANCE ON MACHINES	3,325	4,394	7,200	7,200	7,200	-	0%
EQUIPMENT REPLACEMENT	11,384	9,684	13,000	13,000	13,000	-	0%
RADIO REPAIRS	5,842	3,389	3,900	3,900	3,900	-	0%
SUPPLIES	19,158	15,580	18,000	18,000	18,000	-	0%
EMERGENCY MEDICAL SERVICES	13,713	13,831	15,000	15,000	15,000	-	0%
CIVIL DEFENSE SIREN REPAIRS	-	-	-	-	-	-	-
CONTRACT SERVICES-JANITORIAL	8,600	15,404	16,995	16,995	18,030	1,035	6%
CONTRACT SERVICES-DISPATCH	78,000	77,730	78,000	78,000	78,000	-	0%
FIRE PREVENTION	3,790	4,281	3,000	3,000	3,000	-	0%
PHYSICALS	22,860	29,390	25,500	25,500	25,500	-	0%
EMPLOYEE PROGRAMS	2,500	2,995	3,240	3,240	3,240	-	0%
EMPLOYEE ASSISTANCE PROGRAM	-	806	2,520	2,520	2,520	-	0%
HOUSEHOLD HAZARDOUS WASTE	12,900	14,060	16,500	16,500	-	(16,500)	-100%
DUES & SUBSCRIPTIONS	2,866	2,797	5,350	5,350	5,350	-	0%
EDUCATIONAL TRAINING/TRAVEL	11,016	17,199	20,000	20,000	20,000	-	0%
UTILITIES	35,548	46,557	38,560	38,560	57,870	19,310	50%
INSURANCE-GEN LIABILITY/AUTO	32,674	51,348	50,915	58,030	77,325	26,410	52%
PROFESSIONAL SERV-PLAN REVIEW	-	-	-	-	-	-	-
AMBULANCE SERVICE	-	-	51,260	51,260	315,930	264,670	516%
TELEPHONE EXPENSES	12,272	12,063	12,800	12,800	12,800	-	0%
RADIO SYSTEM EXPENSE	23,718	23,718	24,120	24,120	24,120	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	388,435	91,342	199,500	199,500	135,000	(64,500)	-32%
Non Capital Outlay	96,026	25,331	-	-	-	-	-
COVID-19 EXPENSE/ARPA	899	-	-	-	-	-	-
TSF TO DEBT SER-LADDER TRUCK	-	-	-	-	-	-	-
TOTALS	**$ 4,625,957**	**$ 4,904,988**	**$ 5,541,440**	**$ 5,558,640**	**$ 5,905,920**	**$ 364,480**	**7%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

POLICE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 3,175,028	$ 3,518,829	$ 4,161,955	$ 4,161,955	$ 4,268,810	$ 106,855	3%
COMPENSATED ABSENCES	4,817	121,169	-	-	-	-	-
SALARIES-REGULAR PART TIME	44,099	50,075	49,520	49,520	49,515	(5)	0%
SALARIES-TEMPORARY PART TIME	24,892	4,844	-	-	-	-	-
OVERTIME	224,828	204,789	141,300	141,300	201,750	60,450	43%
SOCIAL SECURITY & MEDICARE	255,559	280,985	332,990	332,990	345,785	12,795	4%
TMRS RETIREMENT	730,240	790,930	935,100	935,100	1,009,565	74,465	8%
INSURANCE-EMPLOYEES HEALTH	465,074	400,271	481,860	481,860	457,235	(24,625)	-5%
FSA ADMINISTRATION FEES	3,611	5,666	720	720	720	-	0%
INSURANCE-WORKERS' COMP	98,174	101,749	42,980	53,760	37,765	(5,215)	-12%
UNIFORMS	21,263	14,269	22,700	22,700	22,700	-	0%
DATA PROCESSING EXPENSES	15,280	8,775	25,270	25,270	25,615	345	1%
BOOKS	-	4,669	3,000	3,000	6,000	3,000	100%
OFFICE SUPPLIES & EXPENSES	12,619	11,264	11,950	11,950	11,950	-	0%
RECORDS/COMM SUPPLIES	2,027	276	1,500	1,500	1,500	-	0%
INVESTIGATOR SUPPLIES	3,058	5,035	5,500	5,500	5,500	-	0%
SPC-CID-ANALYSIS/JUVENILE/AGIN	28,843	18,887	35,000	35,000	35,000	-	0%
CRIME PREVENTION SUPPLIES	-	-	-	-	-	-	-
HONOR GUARD SUPPLIES	2,215	2,060	5,000	5,000	5,000	-	0%
FIRING RANGE SUPPLIES	39,069	17,763	18,000	18,000	40,500	22,500	125%
MAINTENANCE & REPAIRS	81,129	122,759	-	-	-	-	-
MAINTENANCE ON MACHINES	6,039	10,859	10,000	10,000	10,000	-	0%
EQUIPMENT REPLACMENT	3,649	1,178	2,000	2,000	2,000	-	0%
RADIO REPAIRS	4,294	6,344	8,000	8,000	8,000	-	0%
SUPPLIES	11,954	13,618	11,000	11,000	13,000	2,000	18%
CONTRACT SERVICES-JANITORIAL	14,262	16,136	19,970	19,970	21,185	1,215	6%
CONTRACT SERVICES - DISPATCH	-	429,651	601,510	601,510	631,590	30,080	5%
PHYSICALS	8,703	6,118	5,500	5,500	5,500	-	0%
EMPLOYEE PROGRAMS	3,212	129	4,200	4,200	6,000	1,800	43%
EMPLOYEE ASSISTANCE PROGRAM	-	3,948	4,620	4,620	4,620	-	0%
PRISONER CARE	3,340	3,375	5,500	5,500	5,500	-	0%
ADVERTISING	627	192	1,500	1,500	1,500	-	0%
DUES & SUBSCRIPTIONS	928	9,834	10,000	10,000	10,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	16,771	24,829	30,000	30,000	30,000	-	0%
LEOSE TRAINING	850	3,316	4,000	4,000	4,000	-	0%
UTILITIES	33,045	37,269	31,625	31,625	40,945	9,320	29%
INSURANCE-GEN LIABILITY/AUTO	61,969	97,624	97,625	108,490	126,295	28,670	29%
INSURANCE-POLICE LIABILITY	21,374	21,068	21,070	20,945	19,325	(1,745)	-8%
TELEPHONE EXPENSES	11,563	17,593	17,500	17,500	17,500	-	0%
RADIO SYSTEM EXPENSE	41,185	41,089	41,100	41,100	41,100	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	9,031	-	-	-	365,575	365,575	-
NON CAPITAL OUTLAY	0	0	0	0	0	-	-
COVID-19 EXPENSE/ARPA	0	719,025	0	22,625	0	-	-
TOTALS	**$ 5,484,622**	**$ 7,148,260**	**$ 7,201,065**	**$ 7,245,210**	**$ 7,888,545**	**$ 687,480**	**10%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

PUBLIC SERVICES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/
SALARIES	$ 549,728	$ 696,213	$ 717,695	$ 717,695	$ 837,455	$ 119,760	17%
COMPENSATED ABSENCES	15,614	9,920	-	-	-	-	-
SALARIES - TEMPORARY PART TIME	2,552	-	-	-	-	-	-
SALARIES - TEMPORARY FULL TIME			62,300	62,300	65,560	3,260	5%
OVERTIME	41,034	54,412	28,825	28,825	45,680	16,855	58%
SOCIAL SECURITY & MEDICARE	44,478	56,559	61,875	61,875	72,575	10,700	17%
TMRS RETIREMENT	127,524	159,701	175,760	175,760	214,240	38,480	22%
INSURANCE-EMPLOYEES HEALTH	93,922	86,093	110,180	110,180	110,765	585	1%
FSA ADMINISTRATION FEES	657	593	180	180	120	(60)	-33%
INSURANCE-WORKERS' COMP	24,505	28,800	12,635	15,805	11,640	(995)	-8%
UNIFORMS	4,746	5,910	7,500	7,500	8,000	500	7%
DATA PROCESSING EXPENSES	5,000	5,931	7,950	7,950	8,750	800	10%
SUPPLIES	212	16,381	25,000	25,000	30,000	5,000	20%
BUILDING MAINTENANCE & REPAIRS	285,905	314,643	250,000	250,000	250,000	-	0%
CONTRACT MAINTENANCE & REPAIRS	7,658	9,296	8,000	8,000	10,000	2,000	25%
PARK MAINTENANCE & SUPPLIES	1,203	-	-	-	-	-	-
SIDEWALK REPLACEMENT	29,709	25,371	30,000	30,000	40,000	10,000	33%
STREET MAINTENANCE & SUPPLIES	85,214	77,778	90,000	90,000	100,000	10,000	11%
SIGN SUPPLIES & MATERIALS	24,421	28,953	35,000	35,000	35,000	-	0%
SIGNAL LIGHT REPAIRS	59,433	74,810	15,000	15,000	20,000	5,000	33%
PRINCIPAL EXPENSE-SBITA	-	2,750	-	-	-	-	-
CONTRACT SERVICES-MOWING	144,724	198,538	195,425	195,425	167,520	(27,905)	-14%
CONTRACT SERVICES-JANITORIAL	1,415	1,908	1,955	1,955	2,075	120	6%
CONTRACT SERVICES	67,850	25,800	77,400	77,400	-	(77,400)	-100%
PHYSICALS	435	280	400	400	400	-	0%
HOUSEHOLD HAZARDOUS WASTE	-	-	-	-	18,910	18,910	-
DUES & SUBSCRIPTIONS	128	97	1,000	1,000	1,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	2,452	5,753	10,000	10,000	10,000	-	0%
UTILITIES	268,166	279,834	286,535	286,535	298,905	12,370	4%
INSURANCE-GEN LIABILITY/AUTO	12,394	19,312	19,315	21,350	30,930	11,615	60%
SPECIAL SERVICES - PLANNING	44,638	23,051	20,000	20,000	10,000	(10,000)	-50%
TELEPHONE EXPENSES	6,094	7,139	5,000	5,000	7,700	2,700	54%
CAPITAL OUTLAY/SPECIAL REQUEST	174,426	54,123	325,000	325,000	115,000	(210,000)	-65%
FOOD TRUCK PARK/FARMERS MKT	-	-	-	-	-	-	-
Non Capital Outlay	366,486	82,631	-	-	-	-	-
COVID-19 EXPENSE	-	396,307	-	289,140	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
TOTALS	**$ 2,492,722**	**$ 2,748,888**	**$ 2,579,930**	**$ 2,874,275**	**$ 2,522,225**	**$ (57,705)**	**-2%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

PARKS

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 82,854	$ 97,031	$ 97,740	$ 97,740	$ 100,130	$ 2,390	2%
COMPENSATED ABSENCES	971	622	-	-	-	-	-
OVERTIME	1,125	2,521	13,370	13,370	2,575	(10,795)	-81%
SOCIAL SECURITY & MEDICARE	6,022	7,497	8,500	8,500	7,860	(640)	-8%
TMRS RETIREMENT	18,045	21,148	24,145	24,145	23,195	(950)	-4%
INSURANCE-EMPLOYEES HEALTH	21,888	12,313	14,305	14,305	23,330	9,025	63%
FSA ADMINISTRATION FEES	524	406	60	60	-	(60)	-100%
INSURANCE-WORKERS' COMP	1,932	2,136	925	1,155	770	(155)	-17%
UNIFORMS	755	1,162	1,600	1,600	2,000	400	25%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
PARK MAINTENANCE & SUPPLIES	59,369	84,426	91,500	91,500	95,000	3,500	4%
CONTRACT SERVICES - MOWING	121,065	171,934	143,725	143,725	142,770	(955)	-1%
CONTRACT SERVICES - JANITORIAL	862	1,066	1,095	1,095	1,160	65	6%
EDUCATIONAL TRAINING/TRAVEL	-	-	2,000	2,000	4,000	2,000	100%
UTILITIES	23,204	27,656	24,525	24,525	45,730	21,205	86%
INSURANCE-GEN LIABILITY/AUTO	2,253	3,511	3,510	4,360	5,155	1,645	47%
TELEPHONE EXPENSES	649	817	780	780	780	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	112,392	32,468	54,000	16,070	-	(54,000)	-100%
LAND	-	-	-	-	-	-	-
Non Capital Outlay	66,560	-	-	-	-	-	-
ARPA EXPENSE	-	3,143	-	37,930	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
TOTALS	**$ 520,470**	**$ 469,857**	**$ 481,780**	**$ 482,860**	**$ 454,455**	**$ (27,325)**	**-6%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

COMMUNITY SERVICES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 332,084	$ 393,148	$ 424,310	$ 424,310	$ 153,920	$ (270,390)	-64%
COMPENSATED ABSENCES	3,274	31,922	-	-	-	-	-
SALARIES-REGULAR PART TIME	91,615	135,134	157,325	157,325	117,110	(40,215)	-26%
SALARIES-TEMPORARY PART TIME	145,634	167,804	229,395	229,395	155,320	(74,075)	-32%
SOCIAL SECURITY & MEDICARE	41,712	51,630	62,045	62,045	32,615	(29,430)	-47%
TMRS RETIREMENT	91,015	112,231	126,390	126,390	61,205	(65,185)	-52%
INSURANCE-EMPLOYEES HEALTH	63,645	58,135	63,160	63,160	23,575	(39,585)	-63%
FSA ADMINISTRATION FEES	645	1,163	180	180	60	(120)	-67%
INSURANCE WORKERS' COMP	13,866	14,639	6,620	8,280	3,370	(3,250)	-49%
UNIFORMS	1,459	2,227	2,500	2,500	2,500	-	0%
DATA PROCESSING EXPENSES	4,299	5,050	7,500	7,500	7,500	-	0%
OFFICE SUPPLIES & EXPENSES	4,420	5,026	5,000	5,000	5,000	-	0%
SUPPLIES	32,260	34,710	38,000	38,000	38,000	-	0%
SUPPLIES-POOL CHEMICALS	-	-	-	14,000	16,000	16,000	-
SENIOR CENTER SUPPLIES	-	15,003	19,620	19,620	-	(19,620)	-100%
MAINTENANCE & REPAIRS	2,524	3,163	4,000	4,000	4,000	-	0%
MAINTENANCE ON MACHINES	1,146	1,113	2,000	2,000	2,000	-	0%
SPECIAL PROGRAMS	22,853	20,258	26,000	26,000	26,000	-	0%
AQUATIC SUPPLIES & EQUIPMENT	34,145	29,074	28,000	14,000	16,000	(12,000)	-43%
SENIOR CENTER EVENTS & ACTIVITIES	17,737	16,696	17,000	17,000	-	(17,000)	-100%
CONTRACT SERVICES	48,466	56,488	85,000	85,000	70,000	(15,000)	-18%
CONTRACT SERVICES-JANITORIAL	31,305	30,017	47,470	47,470	40,155	(7,315)	-15%
SENIOR CENTER INSTRUCTORS	-	8,978	12,000	12,000	-	(12,000)	-100%
PHYSICALS	2,595	3,480	2,900	2,900	2,900	-	0%
DUES & SUBSCRIPTIONS	1,636	1,099	1,400	1,400	1,400	-	0%
EDUCATIONAL TRAINING/TRAVEL	1,092	1,532	1,500	1,500	1,500	-	0%
UTILITIES	98,411	103,188	102,970	102,970	101,005	(1,965)	-2%
INSURANCE-GEN LIABILITY/AUTO	5,634	8,778	8,780	9,705	5,155	(3,625)	-41%
TELEPHONE EXPENSES	2,389	2,241	1,000	1,000	2,075	1,075	108%
CAPITAL OUTLAY/SPECIAL REQUEST	8,990	32,304	130,850	152,035	258,680	127,830	98%
Non Capital Outlay	28,450	109,368				-	-
ARPA EXPENSE		189,469		-		-	-
TOTALS	**$ 1,133,301**	**$ 1,645,066**	**$ 1,612,915**	**$ 1,636,685**	**$ 1,147,045**	**$ (465,870)**	**-29%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

LIBRARY

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 317,312	$ 372,102	$ 418,825	$ 418,825	$ 427,450	$ 8,625	2%
COMPENSATED ABSENCES	1,265	255	-	-	-	-	-
SALARIES-REGULAR PART TIME	105,244	134,186	145,175	145,175	144,595	(580)	0%
SALARIES-TEMPORARY PART TIME	8,607	5,731	9,900	9,900	9,900	-	0%
SOCIAL SECURITY & MEDICARE	31,651	38,037	43,905	43,905	44,520	615	1%
TMRS RETIREMENT	90,341	105,942	122,560	122,560	129,185	6,625	5%
INSURANCE-EMPLOYEES HEALTH	66,546	51,899	55,890	55,890	51,905	(3,985)	-7%
FSA ADMINISTRATION FEES	2	63	60	60	60	-	0%
INSURANCE-WORKERS' COMP	1,454	1,485	695	870	630	(65)	-9%
DATA PROCESSING EXPENSES	7,907	14,707	14,290	14,290	15,585	1,295	9%
BOOKS, CDs, DVDs	55,452	58,804	58,100	58,100	58,100	-	0%
BOOK LEASING PLAN	-	-	-	-	-	-	-
OFFICE SUPPLIES & EXPENSES	11,812	13,977	11,640	11,640	12,740	1,100	9%
SUPPLIES & EQUIPMENT	8,668	8,183	11,910	11,910	11,910	-	0%
MAINTENANCE ON MACHINES	1,337	1,892	3,000	3,000	4,200	1,200	40%
CONTRACT SERVICES-JANITORIAL	6,880	7,317	24,720	24,720	54,445	29,725	120%
PHYSICALS	265	230	225	225	300	75	33%
DUES & SUBSCRIPTIONS	1,613	3,107	2,000	2,000	2,970	970	49%
EDUCATIONAL TRAINING/TRAVEL	4,812	4,958	4,800	4,800	5,500	700	15%
UTILITIES	13,704	14,518	29,485	29,485	51,535	22,050	75%
INSURANCE-GEN LIABILITY/AUTO	6,760	10,534	10,535	11,645	15,465	4,930	47%
TELEPHONE EXPENSES	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-	-
COVID-19 EXPENSE	-	-	-	-	-	-	-
TOTALS	**$ 741,632**	**$ 847,928**	**$ 967,715**	**$ 969,000**	**$ 1,040,995**	**$ 73,280**	**8%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

INSPECTIONS/CODE ENFORCEMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 578,368	$ 683,750	$ 708,850	$ 708,850	$ 744,585	$ 35,735	5%
COMPENSATED ABSENCES	9,732	13,281	0	0	0	0	-
SALARIES-REGULAR PART TIME	0	0	0	0	0	0	-
OVERTIME	2,149	810	7,360	7,360	1,545	(5,815)	-79%
SOCIAL SECURITY & MEDICARE	41,618	49,980	54,790	54,790	57,080	2,290	4%
TMRS RETIREMENT	124,885	145,533	155,630	155,630	168,495	12,865	8%
INSURANCE-EMPLOYEES HEALTH	103,521	99,741	107,945	107,945	98,970	(8,975)	-8%
FSA ADMINISTRATION FEES	822	1,341	360	360	360	0	0%
INSURANCE-WORKERS' COMP	2,592	2,632	1,245	1,555	1,070	(175)	-14%
UNIFORMS	2,866	4,394	4,000	4,000	4,000	0	0%
DATA PROCESSING EXPENSES	4,444	3,914	6,500	6,500	7,520	1,020	16%
OFFICE SUPPLIES & EXPENSES	7,123	7,257	7,000	7,000	7,000	0	0%
ANIMAL SERVICES EXPENSES	0	0	0	0	0	0	-
MAINTENANCE AND REPAIRS	312	403	0	0	0	0	-
MAINTENANCE ON MACHINES	3,805	3,885	4,000	4,000	4,000	0	0%
CONTRACT SERVICES-MOWING	0	0	1,500	1,500	1,500	0	0%
CONTRACT SERVICES-JANITORIAL	4,590	4,751	5,260	5,260	5,580	320	6%
CONTRACT SERVICES-INSPECTIONS	0	0	0	0	0	0	-
PHYSICALS	45	0	0	0	0	0	-
GRANT MATCHING REQUIREMENT	0	0	0	0	0	0	-
DUES & SUBSCRIPTIONS	2,431	2,665	3,000	3,000	3,000	0	0%
EDUCATIONAL TRAINING/TRAVEL	8,925	8,624	9,000	9,000	9,000	0	0%
ABATEMENT OF PROPERTY	0	245	0	0	0	0	-
UTILITIES	3,136	3,718	4,940	4,940	6,305	1,365	28%
INSURANCE-GEN LIABILITY/AUTO	11,267	17,556	17,560	19,410	25,775	8,215	47%
TELEPHONE EXPENSES	6,869	6,439	5,445	5,445	7,130	1,685	31%
CAPITAL OUTLAY/SPECIAL REQUEST	67,221	22,324	70,000	70,000	26,420	(43,580)	-62%
CREDIT CARD PROCESSING FEE	0	0	0	0	0	0	-
NON CAPITAL OUTLAY	2,067					0	-
COVID-19 EXPENSE						0	-
TOTALS	**$ 988,787**	**$ 1,083,243**	**$ 1,174,385**	**$ 1,176,545**	**$ 1,179,335**	**4,950**	**0%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

ANIMAL SERVICES

ACCOUNT DESCRIPTION	YEAR END ACTUAL 2022-2023	YEAR END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 199,146	$ 281,680	$ 281,050	$ 281,050	$ 293,160	$ 12,110	4%
COMPENSATED ABSENCES	5,119	4,342	0	0	0	0	-
SALARIES-REGULAR PART TIME	58,288	49,948	47,020	47,020	47,185	165	0%
SALARIES - TEMPORARY PART TIME	2,239	7,934	29,220	29,220	29,995	775	3%
OVERTIME	29,075	26,152	21,420	21,420	37,215	15,795	74%
SOCIAL SECURITY & MEDICARE	21,389	27,097	28,970	28,970	31,180	2,210	8%
TMRS RETIREMENT	61,535	76,019	80,860	80,860	92,035	11,175	14%
INSURANCE-EMPLOYEES HEALTH	39,899	45,626	49,070	49,070	45,805	(3,265)	-7%
FSA ADMINISTRATION FEES	182	249	240	240	240	0	0%
INSURANCE-WORKERS' COMP	10,939	11,661	5,450	6,815	4,895	(555)	-10%
UNIFORMS	5,554	4,692	7,000	7,000	7,000	0	0%
DATA PROCESSING EXPENSES	2,646	3,646	8,550	8,550	9,000	450	5%
OFFICE SUPPLIES & EXPENSES	4,751	5,386	8,000	8,000	8,000	0	0%
OFFICER EQUIPMENT	(76)	(71)	3,770	3,770	4,000	230	6%
SHELTER SUPPLIES	12,439	13,849	18,000	18,000	20,000	2,000	11%
ANIMAL SERVICES EXPENSES	0	0	0	0	0	0	-
MAINTENANCE AND REPAIRS	0	0	0	0	0	0	-
SUPPLIES & EQUIPMENT	7,345	8,181	11,000	11,000	11,000	0	0%
MAINTENANCE ON MACHINES	0	0	0	0	0	0	-
PRINCIPAL EXP - SBITA	3,208	3,325	0	0	0	0	-
CONTRACT SERVICES-MOWING	0	0	0	0	0	0	-
CONTRACT SERVICES-JANITORIAL	2,191	2,389	2,810	2,810	2,980	170	6%
CONTRACT SERVICES - VET	4,922	5,751	12,800	12,800	14,000	1,200	9%
INTEREST EXP - SBITA	636	515	0	0	0	0	-
PHYSICALS	2,372	295	2,000	2,000	3,000	1,000	50%
DUES & SUBSCRIPTIONS	141	200	500	500	500	0	0%
EDUCATIONAL TRAINING/TRAVEL	2,791	851	4,000	4,000	5,000	1,000	25%
ABATEMENT OF PROPERTY	0	0	0	0	0	0	-
UTILITIES	13,016	15,473	12,960	12,960	16,800	3,840	30%
INSURANCE-GEN LIABILITY/AUTO	5,634	8,778	8,780	9,705	12,890	4,110	47%
TELEPHONE EXPENSES	4,067	4,385	3,200	3,200	5,435	2,235	70%
CAPITAL OUTLAY/SPECIAL REQUEST	39,805	7,473	139,780	139,780	0	(139,780)	-100%
NON CAPITAL OUTLAY	12,515	11,597				0	-
ARPA EXPENSE	18,018					0	-
TOTALS	**$ 569,786**	**$ 627,423**	**$ 786,450**	**$ 788,740**	**$ 701,315**	**(85,135)**	**-11%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

FLEET MAINTENANCE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 137,047	$ 160,821	$ 215,975	$ 215,975	$ 172,085	$ (43,890)	-20%
COMPENSATED ABSENCES	4,137	3,697	0	0	0	0	-
SALARIES - TEMP PART TIME	2,965					0	-
OVERTIME	73	0	2,775	2,775	2,845	70	3%
SOCIAL SECURITY & MEDICARE	9,850	11,559	16,735	16,735	13,385	(3,350)	-20%
TMRS RETIREMENT	29,454	34,154	47,530	47,530	39,505	(8,025)	-17%
INSURANCE-EMPLOYEES HEALTH	22,596	20,906	35,985	35,985	23,990	(11,995)	-33%
FSA ADMINISTRATION FEES	0	0	0	0	0	0	-
INSURANCE-WORKERS' COMP	3,409	3,556	1,705	2,130	1,890	185	11%
UNIFORMS	1,429	1,742	1,400	1,400	2,655	1,255	90%
DATA PROCESSING EXPENSES	4,557	1,788	7,500	7,500	7,500	0	0%
GASOLINE	198,865	188,770	255,000	255,000	255,000	0	0%
SUPPLIES	20,656	24,581	22,000	22,000	22,000	0	0%
EQUIPMENT TIRES	32,922	29,808	25,000	25,000	27,500	2,500	10%
TOOLS	3,009	1,115	5,000	5,000	5,000	0	0%
PARTS	77,463	56,818	50,000	50,000	60,910	10,910	22%
CONTRACT REPAIRS	74,192	51,882	40,000	40,000	59,115	19,115	48%
RADIO REPAIRS	15	0	0	0	0	0	-
PRINCIPAL EXPENSE-SBITA	0	2,750					
CONTRACT SERVICES-JANITORIAL	479	596	630	630	650	20	3%
PHYSICALS	45	145	100	100	100	0	0%
EDUCATIONAL TRAINING/TRAVEL	3,443	0	7,000	7,000	7,000	0	0%
UTILITIES	4,818	6,377	5,175	5,175	8,335	3,160	61%
INSURANCE-GEN LIABILITY/AUTO	2,253	3,511	3,510	3,885	5,155	1,645	47%
TELEPHONE EXPENSES	1,057	1,426	1,080	1,080	1,080	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	0	0	0	0	-
TSF TO GEN ESCROW FUND	73,480	102,945	102,945	102,945	0	(102,945)	-100%
Non Capital Outlay	0	0	0	0	0	0	-
COVID-19 EXPENSE						0	-
TOTALS	**$ 708,212**	**$ 708,947**	**$ 847,045**	**$ 847,845**	**$ 715,700**	**$ (131,345)**	**-16%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	-
COMPENSATED ABSENCES	-	-	-	-	-	-	-
SOCIAL SECURITY & MEDICARE	-	-	-	-	-	-	-
TMRS RETIREMENT	-	-	-	-	-	-	-
INSURANCE-EMPLOYEES HEALTH	-	-	-	-	-	-	-
INSURANCE-WORKERS' COMP	-	-	-	-	-	-	-
DATA PROCESSING EXPENSES	1,143	656	1,500	1,500	1,500	-	0%
OFFICE SUPPLIES & EXPENSES	969	1,092	2,000	2,000	1,500	(500)	-25%
PROMOTIONAL SUPPLIES	1,531	131	1,200	1,200	1,200	-	0%
MISCELLANEOUS EXPENSE	2,856	2,931	11,000	11,000	11,000	-	0%
PHOTOGRAPHIC/AUDIO/VIDEO	150	-	2,500	2,500	1,500	(1,000)	-40%
CONTRACTUAL SERVICES	33,660	32,645	26,000	26,000	28,000	2,000	8%
LEASE	-	-	-	-	-	-	-
ADVERTISING	3,134	51	1,200	1,200	1,200	-	0%
DUES & SUBSCRIPTIONS	12,169	11,887	13,550	13,550	12,960	(590)	-4%
ECONOMIC DEVELOPMENT REIMB	-	-	-	-	-	-	-
ECONOMIC DEV INCENTIVE	-	26,795	50,000	50,000	-	(50,000)	-100%
BUILDING IMPROVEMENT GRANTS	23,500	47,366	40,000	40,000	40,000	-	0%
BUSINESS TRAINING/TRAVEL	2,500	3,769	5,000	5,000	10,195	5,195	104%
INSURANCE-GEN LIABILITY/AUTO	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-	-
TELEPHONE EXPENSES	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	66,531	-	396,175	396,175	-	(396,175)	-100%
COVID-19 EXPENSE	-					-	-
TRANSFER TO GF ESCROW	61,500	30,740				-	-
TOTALS	**$ 209,642**	**$ 158,064**	**$ 550,125**	**$ 550,125**	**$ 109,055**	**$ (441,070)**	**-**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

INFORMATION TECHNOLOGY

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 161,643	$ 183,053	$ 227,980	$ 227,980	$ 228,150	$ 170	0%
COMPENSATED ABSENCES	13,520	26,463	0	0	0	-	-
OVERTIME					0	-	-
SOCIAL SECURITY & MEDICARE	10,619	12,864	17,440	17,440	17,455	15	0%
TMRS RETIREMENT	34,722	38,879	49,540	49,540	51,525	1,985	4%
INSURANCE-EMPLOYEES HEALTH	22,332	20,757	22,390	22,390	21,070	(1,320)	-6%
FSA ADMINISTRATION FEES	62	124	60	60	60	-	0%
INSURANCE-WORKERS' COMP	371	406	190	235	190	-	0%
UNIFORMS	0	0	0	0	0	-	-
DATA PROCESSING EXPENSES	40,405	47,694	50,960	50,960	50,960	-	0%
REMOTE ACCESS FEES	4,421	2,832	2,000	2,000	5,850	3,850	193%
EMAIL/NETWORK SECURITY EXP	25,579	45,223	89,380	89,380	61,660	(27,720)	-31%
OFFICE SUPPLIES & EXPENSES	0	0	0	0	0	-	-
COMPUTER REPLACEMENTS	34,379	46,455	59,050	59,050	75,600	16,550	28%
SERVER REPLACEMENTS	7,548	13,957	30,000	30,000	0	(30,000)	-100%
PRINCIPAL EXP-SBITA	33,423	28,882	0	0	0	-	-
CONTRACT SERVICES	0	89,630	106,800	106,800	108,955	2,155	2%
INTEREST EXPENSE-SBITA	0	2,546			0		
DUES & SUBSCRIPTIONS	269	4,758	4,000	4,000	5,710	1,710	43%
EDUCATIONAL TRAINING/TRAVEL	3,180	0	3,180	3,180	3,180	-	0%
UTILTIES	20,095	21,522	15,000	15,000	15,000	-	0%
INSURANCE-GEN LIABILITY/AUTO	2,253	3,511	3,510	3,885	5,155	1,645	47%
TELEPHONE EXPENSES	72,768	77,738	72,460	72,460	90,000	17,540	24%
TELEPHONE SYSTEM EXPENSE					38,500	38,500	-
CAPITAL OUTLAY/SPECIAL REQUEST	1,961	0	29,000	29,000	0	(29,000)	-100%
NON CAPITAL OUTLAY						-	-
COVID-19 EXPENSE						-	-
TOTALS	**$ 489,547**	**$ 667,292**	**$ 782,940**	**$ 783,360**	**$ 779,020**	**$ (3,920)**	**-1%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

EMERGENCY MANAGEMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 50,343	$ 61,110	$ 92,045	$ 92,045	$ -	$ (92,045)	-100%
COMPENSATED ABSENCES	2,369	(2,369)	0	0	0	-	-
OVERTIME	0	0	0	0	0	-	-
SOCIAL SECURITY & MEDICARE	3,754	4,675	7,045	7,045	0	(7,045)	-100%
TMRS RETIREMENT	10,787	13,006	20,000	20,000	0	(20,000)	-100%
INSURANCE-EMPLOYEES HEALTH	3,731	68	13,595	13,595	0	(13,595)	-100%
FSA ADMINISTRATION FEES	0	0	0	0	0	-	-
INSURANCE-WORKERS' COMP	169	201	95	120	75	(20)	-21%
UNIFORMS	1,005	0	1,000	1,000	1,000	-	0%
OFFICE SUPPLIES & EXPENSES	320	0	300	300	300	-	0%
EQUIPMENT REPLACEMENT	1,621	1,413	1,500	1,500	1,500	-	0%
SUPPLIES	364	263	250	250	250	-	0%
OUTDOOR WARNING SIGN REPAIRS	1,250	3,086	8,160	8,160	8,160	-	0%
EMERGENCY PREPAREDNESS	4,743	5,136	5,000	5,000	5,000	-	0%
PHYSICALS	1,300	0	850	850	850	-	0%
DUES & SUBSCRIPTIONS	12,645	13,068	13,300	13,300	13,300	-	0%
EDUCATIONAL TRAINING	1,038	173	1,500	1,500	1,500	-	0%
INSURANCE-GEN LIABILITY/AUTO	1,127	1,756	1,755	1,940	2,690	935	53%
TELEPHONE EXPENSES	0	505	505	505	505	-	0%
RADIO SYSTEM EXPENSE	0	0	405	405	405	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	1,300	1,300	0	(1,300)	-100%
						-	-
TOTALS	**$ 96,567**	**$ 102,091**	**$ 168,605**	**$ 168,815**	**$ 35,535**	**$ (133,070)**	**-79%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

COMMUNICATIONS

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 69,592	$ 78,589	$ 79,435	$ 79,435	$ 171,355	$ 91,920	116%
COMPENSATED ABSENCES	8,694	3,060	-	-	-	-	-
SALARIES-REGULAR PART TIME	36	3,204	-	-	-	-	-
SALARIES-TEMPORARY PART TIME	-	135	12,150	12,150	12,150	-	0%
SOCIAL SECURITY & MEDICARE	5,217	6,169	7,005	7,005	14,040	7,035	100%
TMRS RETIREMENT	14,950	16,689	17,265	17,265	38,700	21,435	124%
INSURANCE-EMPLOYEES HEALTH	8,518	8,152	8,795	8,795	16,455	7,660	87%
FSA ADMINISTRATION FEES	2	63	60	60	60	-	0%
INSURANCE WORKERS' COMP	166	173	80	100	150	70	88%
DATA PROCESSING EXPENSES	6,375	11,892	16,500	16,500	18,000	1,500	9%
OFFICE SUPPLIES & EXPENSES	3,643	866	1,500	1,500	1,500	-	0%
COMMUNITY WEBSITE MAINTENANCE	17,269	8,700	8,400	8,400	8,400	-	0%
SAGINAW CHANNEL OPERATIONS	-	-	13,300	13,300	7,730	(5,570)	-42%
SUPPLIES - CITIZEN ENGAGEMENT	-	11,333	13,500	13,500	19,325	5,825	43%
PRINCIPAL EXPENSE-SBITA		3,500				-	-
CONTRACT SERVICES	1,500	739	2,000	2,000	2,000	-	0%
DUES & SUBSCRIPTIONS	632	873	825	825	2,565	1,740	211%
EDUCATIONAL TRAINING/TRAVEL	733	1,212	2,000	2,000	8,900	6,900	345%
INSURANCE-GEN LIABILITY/AUTO	1,127	1,756	1,755	1,940	5,155	3,400	194%
TELEPHONE EXPENSES	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	35,138	56,840	56,840	-	(56,840)	-100%
Non Capital Outlay	15,885	11,681				-	-
COVID-19 EXPENSE						-	-
TOTALS	**$ 154,341**	**$ 203,926**	**$ 241,410**	**$ 241,615**	**$ 326,485**	**$ 85,075**	**35%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

SENIOR CENTER

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ -	$ -	$ -	$ -	$ 122,720	$ 122,720	-
COMPENSATED ABSENCES	0	0	0	0	0	-	-
SALARIES-REGULAR PART TIME	0	0	0	0	47,375	47,375	-
SOCIAL SECURITY & MEDICARE	0	0	0	0	13,015	13,015	-
TMRS RETIREMENT	0	0	0	0	38,410	38,410	-
INSURANCE-EMPLOYEES HEALTH	0	0	0	0	21,070	21,070	-
FSA ADMINISTRATION FEES	0	0	0	0	60	60	-
INSURANCE-WORKERS' COMP	0	0	0	0	1,090	1,090	-
UNIFORMS	0	0	0	0	500	500	-
DATA PROCESSING EXPENSES	0	0	0	0	0	-	-
OFFICE SUPPLIES & EXPENSES	0	0	0	0	3,100	3,100	-
SENIOR CENTER SUPPLIES	0	0	0	0	15,000	15,000	-
SUPPLIES	0	0	0	0	5,055	5,055	-
SENIOR CENTER EVENTS&ACTIVITIES	0	0	0	0	17,000	17,000	-
CONTRACT SERVICES-JANITORIAL	0	0	0	0	22,990	22,990	-
SENIOR CENTER INSTRUCTORS	0	0	0	0	12,000	12,000	-
UTILITIES	0	0	0	0	24,255	24,255	-
INSURANCE-GEN LIABILITY/AUTO	0	0	0	0	2,580	2,580	-
						-	-
TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 346,220**	**$ 346,220**	**-**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

DEBT SERVICE FUND REVENUES

Description	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR ENT FD-GLTD	$ -	$ -	$ -	$ -	$ -	$ -	-
TSF FR GEN FD-GLTD	-	-	-	-	-	-	-
TSF FR GEN FD-LADDER TRUCK	-	-	-	-	-	-	-
TSF FR DR UT FD-GLTD	-	-	-	-	-	-	-
BOND PREMIUM	-	-	-	-	-	-	-
PROPERTY TAX-DELINQUENT	21,121	(64,274)	5,000	5,000	-	(5,000)	-100%
PROPERTY TAX-CURRENT	6,200,655	6,999,474	6,751,580	6,751,580	7,084,430	332,850	5%
DELINQUENT TAX P & I & FEES	7,089	23,153	7,000	7,000	5,800	(1,200)	-17%
OTHER FIN SOURCES-REFUNDING	-	-	-	-	-	-	-
INT ON INVESTMENTS	188,588	222,183	150,000	150,000	117,000	(33,000)	-22%
	-	-	-	-	-	-	-
USE OF FUND BALANCE	-	-	-	-	-	-	-
TOTALS	**$ 6,417,453**	**$ 7,180,536**	**$ 6,913,580**	**$ 6,913,580**	**$ 7,207,230**	**$ 293,650**	**4%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

DEBT SERVICE FUND EXPENDITURES

Description	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
BOND PRINCIPAL PAYMENTS	$ 3,195,000	$ 3,350,000	$ 3,645,000	$ 3,645,000	$ 3,405,000	$ (240,000)	-7%
PRINCIPAL PAYMENT-LADDER TRUCK	-	-	-	-	-	-	-
PRINCIPAL PAYMENT-TAX NOTE	230,000	230,000	235,000	235,000	240,000	5,000	2%
BOND INTEREST PAYMENTS	2,761,321	3,497,990	3,091,900	3,091,900	3,879,770	787,870	25%
INTEREST PAYMENT-LADDER TRUCK	-	-	-	-	-	-	-
INTEREST PAYMENT-TAX NOTE	11,480	8,260	5,005	5,005	1,680	(3,325)	-66%
ARBITRAGE EXPENSES	-	7,000	15,600	34,330	35,000	19,400	124%
DEBT ISSUANCE COST	-	-	-	-	-	-	-
ISSUER CONTRIBUTION/DEBT	-	-	-	-	-	-	-
OTHER FIN USES-REFUNDING	-	-	-	-	-	-	-
PAYING AGENT FEES	2,384	2,950	5,000	5,000	5,000	-	0%
ADVERTISING LEGAL	-	-	-	-	-	-	-
TOTALS	**$ 6,200,185**	**$ 7,096,200**	**$ 6,997,505**	**$ 7,016,235**	**$ 7,566,450**	**$ 568,945**	**8%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

ENTERPRISE FUND REVENUES

Description	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR DR UT FD-REIM SAL/OPER	$ 101,110	$ 123,600	$ 134,450	$ 134,450	$ 132,280	$ (2,170)	-2%
TSF FR DR UT FD-REIM GLTD	0	0	0	0	0	-	-
TSF FR W/WW ESCROW FUND	355,070	243,828	360,000	421,000	394,500	34,500	10%
BOND PROCEEDS	0	0	4,200,000	4,200,000	0	(4,200,000)	-100%
DEVELOPER CONTRIBUTED ASSETS	0	0	0	0	0	-	-
GAIN/LOSS ON SALE OF ASSETS	0	0	0	0	0	-	-
WATER SALES	7,331,478	7,048,782	5,185,535	5,185,535	7,430,405	2,244,870	43%
WASTEWATER SERVICE	3,613,244	4,191,826	3,791,405	3,791,405	4,432,610	641,205	17%
WATER TAP FEES	9,954	82,050	33,000	33,000	41,420	8,420	26%
WASTEWATER TAP FEES	2,275	35,932	11,000	11,000	15,360	4,360	40%
WASTEWATER SURCHARGE	2,268,385	2,063,428	1,834,150	1,834,150	2,034,125	199,975	11%
WATER IMPACT FEES	0	0	0	0	0	-	-
WASTEWATER IMPACT FEES	0	0	0	0	0	-	-
PENALTIES	232,345	289,949	265,000	265,000	294,265	29,265	11%
GRANT ASSISTANCE	0	0	0	0	0	-	-
ARPA - SLFRF	157,655	633,500	0	31,500	0	-	-
DEVELOPER CONTRIBUTIONS	0	0	0	0	0	-	-
OTHER INCOME	76,935	63,198	60,215	60,215	63,260	3,045	5%
SALE OF AUTOS/EQUIPMENT	0	0	0	0	0	-	-
AMORTIZATION OF GAIN ON BONDS	0	0	0	0	0	-	-
INT ON INVESTMENTS	438,102	570,835	450,000	450,000	540,000	90,000	20%
	0	0	0	0	0	-	-
USE OF FB - CAPITAL PROJECTS	0	0	0	0	0	-	-
USE OF FB - SPECIAL REQUESTS	0	0	0	0	0	-	-
	$ 14,586,553	**$ 15,346,927**	**$ 16,324,755**	**$ 16,417,255**	**$ 15,378,225**	**$ (946,530)**	**-6%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

WATER & WASTEWATER

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 1,035,270	$ 1,358,253	$ 1,380,000	$ 1,380,000	$ 1,508,050	$ 128,050	9%
COMPENSATED ABSENCES	16,258	(5,245)	-	-	-	-	-
SALARIES-TEMPORARY PART TIME	-	-	8,955	8,955	8,955	-	0%
OVERTIME	55,580	59,191	57,960	57,960	106,230	48,270	83%
SOCIAL SECURITY & MEDICARE	80,323	104,701	110,690	110,690	124,180	13,490	12%
TMRS RETIREMENT	233,984	301,045	314,415	314,415	366,570	52,155	17%
INSURANCE-EMPLOYEES HEALTH	175,473	162,410	181,080	181,080	195,745	14,665	8%
FSA ADMINISTRATION FEES	162	736	60	60	180	120	200%
INSURANCE-WORKERS' COMP	23,549	18,573	9,995	12,500	9,000	(995)	-10%
UNIFORMS	10,668	9,395	8,000	8,000	9,200	1,200	15%
DATA PROCESSING EXPENSES	24,826	26,975	39,975	39,975	76,640	36,665	92%
OFFICE SUPPLIES & EXPENSES	6,529	11,457	10,000	10,000	12,500	2,500	25%
SPOILS DISPOSAL	-	3,600	5,000	5,000	7,500	2,500	50%
WATER SYS MAINT & SUPP	169,112	140,767	140,000	140,000	160,000	20,000	14%
VALVE & HYDRANT MAINTENANCE	-	-	90,000	90,000	90,000	-	0%
MAINTENANCE ON MACHINES	5,393	1,486	5,000	5,000	5,000	-	0%
WASTEWATER SYS MAINT & SUPP	36,417	37,988	45,800	45,800	45,800	-	0%
WATER METERS & SUPPLIES	66,403	196,888	60,000	60,000	60,000	-	0%
BAD DEBTS	(10,051)	32,656	-	-	-	-	-
CONTRACT SERVICES-BILLING	47,206	49,128	56,000	56,000	56,000	-	0%
CONTRACT SERVICES-JANITORIAL	2,133	2,637	2,705	2,705	2,870	165	6%
CONTRACT SERVICES - MISC	41,469	4,217	3,900	3,900	5,900	2,000	51%
UTILITY CUT REPAIRS					100,000	100,000	-
COLLECTION AGENCY FEES	1,625	1,292	2,400	2,400	2,400	-	0%
ARBITRAGE EXPENSE	-	-	4,500	4,500	4,500	-	0%
PHYSICALS	1,272	798	400	400	400	-	0%
BOND PRINCIPAL PAYMENTS	-	-	160,000	160,000	305,000	145,000	91%
BOND INTEREST PAYMENTS	15,642	12,672	9,605	9,605	256,475	246,870	2570%
PAYING AGENT FEES	-	-	2,500	2,500	5,000	2,500	100%
DUES & SUBSCRIPTIONS	21,919	23,549	25,000	25,000	25,000	-	0%
MEETING EXPENSES	-	-	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	8,719	15,463	15,000	15,000	15,000	-	0%
ENGINEERING FEES	127,769	100,213	70,400	70,400	80,000	9,600	14%
UTILITIES	9,371	18,462	10,460	10,460	10,445	(15)	0%
POWER TO PUMPS	84,751	111,416	105,000	105,000	117,890	12,890	12%
INSURANCE-GEN LIABILITY/AUTO	22,534	35,112	35,115	38,820	48,975	13,860	39%
WATER-FORT WORTH	3,560,727	3,411,061	3,016,535	3,016,535	3,975,610	959,075	32%
WASTEWATER SERVICE-FORT WORTH	4,496,827	5,336,363	4,216,935	4,216,935	5,450,965	1,234,030	29%
WASTEWATER TESTING	3,251	2,964	5,000	5,000	5,000	-	0%
WATER TESTING	17,152	17,406	25,000	25,000	25,000	-	0%
TELEPHONE EXPENSES	9,130	11,401	8,500	8,500	8,500	-	0%
METER READING - CELLULAR	84,886	86,372	87,600	87,600	91,065	3,465	4%
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	416,755	416,755	475,820	59,065	14%
Non Capital Outlay	500,000	27,840	-	-	-	-	-
COVID-19 EXPENSE	-	-	-	-	-	-	-
EF CAPITAL PROJECTS	-	-	5,542,250	5,665,750	4,542,500	(999,750)	-18%
TOTAL OPERATING	**$ 10,986,279**	**$ 11,729,243**	**$ 16,288,490**	**$ 16,418,200**	**$ 18,395,865**	**$ 2,107,375**	13%
CDBG PROJECT ASSISTANCE	$ -	$ -	$ -	$ -	$ -	$ -	-
TSF TO GEN FD-CAPITAL	-	-	-	-	-	-	-
TSF TO GEN FD-REIM FLEET MAINT	67,550	66,530	108,695	108,695	101,705	(6,990)	-6%
TSF TO GEN FD-REIM OPERATING	817,575	1,008,858	1,155,910	1,155,910	1,467,405	311,495	27%
TSF TO W/WW ESCROW FUND	71,965	64,905	36,215	36,215	36,215	-	0%
TOTAL TRANSFERS	**$ 957,090**	**$ 1,140,293**	**$ 1,300,820**	**$ 1,300,820**	**$ 1,605,325**	**$ 304,505**	23%
TOTAL	**$ 11,943,369**	**$ 12,869,536**	**$ 17,589,310**	**$ 17,719,020**	**$ 20,001,190**	**$ 2,411,880**	14%

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

CAPITAL PROJECTS FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	YTD ACTUAL 2024-2025	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CO PROCEEDS						-	-
GO PROCEEDS	15,590,000	-	3,000,000	3,000,000	-	(3,000,000)	-100%
BOND PREMIUM	1,601,874					-	-
GRANT ASSISTANCE	169,327	344,805				-	-
ARPA - SLFRF		78,274		2,421,725	2,421,726	-	-
TAX NOTE PROCEEDS	-	-	-	-	-	-	-
ROAD REIM. - TAR. COUNTY	2,676,313	464,949	450,000	858,740	-	(450,000)	-100%
BB ROAD DEVELOPER CONTRIBUTION						-	-
INT ON INVESTMENTS	4,070	5,021	3,240	3,240	3,289	(840)	-26%
INT ON INVESTMENTS-00 CO	-	-	-	-	-	-	-
INT ON INVESTMENTS-TC FUNDS	32,002	135,076	36,000	65,360	81,466	-	0%
INT ON INVESTMENTS-21 GO	172,575	52,502	-	6,000	11,568	2,400	-
INT ON INVESTMENTS - 22 GO	1,101,714	1,244,317	150,000	295,405	446,653	(126,000)	-84%
INTEREST INCOME - TC BAILEY BOSWELL						-	-
INT ON INVESTMENTS-23 GO	387,858	763,745	150,000	255,710	293,730	(60,000)	-40%
INT ON INVESTMENTS-25 GO	-	-	-	-	-	60,000	-
INT ON INVESTMENTS-17 GO	-	-	-	-	-	-	-
TSF FR GENERAL FUND - WESTER CENTER/156						-	-
INT ON INVESTMENTS-19 TAX NOTE	-	-	-	-	-	-	-
INT ON INVESTMENTS-20 CO	188,312	88,869	36,000	36,000	50,930	(12,000)	-33%
TSF FR GENERAL FUND	-	-	-	-	-	-	-
TSF FR ESCROW FUND - ODR ESCROW	-	-	1,581,665	1,581,665	-	97,315	6%
TSF FR ESCROW FUND - GAS PROCEEDS	-	-	-	-	-	-	-
TSF FR GENERAL FUND - CITY HALL						-	-
TSF FR COURT SEC - CITY HALL						-	-
TSF FR ENTERPRISE FD - CITY HALL FURNISHINGS						-	-
TSF FR ENTERPRISE FD - W/WW PROJECTS						-	-
TSF FR DRAINAGE FD - PROJECTS	-	-	-	-	-	-	-
TSF FR BEAUTIFICATION - CITY HALL LANDSCAPE						-	-
TSF FR DONATIONS - PARKS	-	-	-	-	-	-	-
						-	-
Use of Fund Balance	-	-	-	-	-	-	-
	21,924,045	**3,177,556**	**5,406,905**	**8,523,845**	**3,309,362**	**$ (3,489,125)**	**-65%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

CAPITAL PROJECTS FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
NON CAPITAL OUTLAY		344,805	-	-	-	-	-
BOND SALE EXPENSES	-	-	-	-	-	-	-
TAX NOTE SALE EXPENSES	-	-	-	-	-	-	-
BB RD. RECON. - PH 2	-	-	-	-	-	-	-
BB RD. RECON. - PH 3	-	-	-	-	-	-	-
BB RD. RECON. - OVERPASS	-	-	-	-	-	-	-
BB RD. RECON. - OVERPASS	15,597	2,523	-	-	-	-	-
OLD DECATUR RD	-	-	1,613,625	1,613,625	1,678,980	65,355	4%
CITY HALL RENOVATION	-	-	-	-	-	-	-
W MCLEROY BLVD	204,800	246,303	-	1,203,700	-	-	-
E MCLEROY BLVD		35,200		399,800		-	-
POLICE DEPT PARKING LOT	-	-	-	-	-	-	-
DREAM PLAY PLAYGROUND	-	-	-	-	-	-	-
STREET/SIDEWALK IMPROVEMENTS			-	-	-	-	-
LAND	-	-	-	-	-	-	-
OLD DECATUR RD	29,124	28,686	-	487,695	365,500	365,500	-
KNOWLES DR	-	21,810	-	-	-	-	-
KNOWLES DR	435,245	65,968	-	-	-	-	-
CENTRAL FIRE STATION	4,639,856	116,189	-	47,000	-	-	-
SIDEWALK & ADA IMPROVEMENTS	512,827	98,916	-	12,400	11,000	11,000	-
W.J. BOAZ/ODR INTERSECTION	-	-	-	-	-	-	-
TRANSFER TO GENERAL FUND	116,827	-	-	-	-	-	-
BLUE MOUND RD GREEN RIBBON					85,000	85,000	-
HSIP SIDEWALKS GRANT					100,000	100,000	-
HSIP BB/JARVIS SIGNAL GRANT					100,000	100,000	-
BLUE MOUND/INDUSTRIAL IMPRV	142,169	54,182	-	130,350	-	-	-
KNOWLES/BB SIGNAL	-	-	-	-	-	-	-
BOND SALE EXPENSES	-	-	-	-	-	-	-
KNOWLES DR	3,900,922	224,231	-	304,805	-	-	-
LIBRARY	255,541	559,278	-	-	-	-	-
SENIOR CENTER	120,255	257,127	-	-	-	-	-
LIBRARY	150,329	6,194,187	-	12,566,695	-	-	-
SENIOR CENTER	64,649	3,039,215	-	4,201,410	-	-	-
KNOWLES DR	531,412	5,636,915	-	7,641,530	-	-	-
PARKS PROJECTS	516,099	720,602	247,000	2,406,505	-	(247,000)	-100%
BOND SALE EXPENSES	241,874	-	-	-	-	-	-
MASTER PLAN UPDATE	100,400	10,600	-	-	-	-	-
W MCLEROY BLVD			2,000,000	2,000,000	3,125,000	1,125,000	56%
E MCLEROY BLVD					300,000		
OLD DECATUR RD			1,000,000	1,000,000	1,981,520	981,520	98%
BOND SALE EXPENSES	-	-	250,000	250,000	-	(250,000)	-100%
SENIOR CENTER - ARPA		39,765	-	774,950	-	-	-
LIBRARY - ARPA		38,509	-	1,646,775	-	-	-
TOTALS	**$ 11,977,926**	**$ 17,735,009**	**$ 5,110,625**	**$ 36,687,240**	**$ 7,747,000**	**$ 2,336,375**	**46%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

CCPD FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
STATE SALES TAX	$ 1,896,877	$ 1,837,637	$ 1,976,215	$ 1,976,215	$ 1,821,500	$ (154,715)	-8%
GAIN/LOSS ON ASSET	0	0	0	0	-	-	-
GRANT ASSISTANCE	-	-	-	4,720	-	-	-
OTHER INCOME	0	0	0	0	-	-	-
INT ON INVESTMENTS	51,913	75,818	48,000	48,000	18,000	(30,000)	-63%
SBITA	320,997	197,689				-	-
TSF FR ESCROW FUND				13,345	14,765		
USE OF RESERVES	-	-	-	-	-	-	-
TOTALS	**$ 2,269,787**	**$ 2,111,144**	**$ 2,024,215**	**$ 2,042,280**	**$ 1,854,265**	**$ (184,715)**	**-9%**

CITY OF SAGINAW
BUDGET DETAIL
2024-2025

CCPD FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF TO GEN FD-REIM SAL/OPER	$ 1,191,825	$ 1,328,845	$ 1,507,125	$ 1,507,125	$ 1,456,110	$ (51,015)	-3%
UNIFORMS	8,289	13,487	14,650	14,650	14,650	-	0%
DATA PROCESSING EXPENSES	49,387	14,830	58,000	58,000	72,765	14,765	25%
BOOKS	4,829	5,118	5,700	5,700	5,700	-	0%
OFFICER SUPPLIES & EQUIPMENT	2,770	3,144	78,000	78,000	78,000	-	0%
INVESTGTR SUPPLIES & EQUIPMENT	-	-	1,000	1,000	1,000	-	0%
CRM PREV SUPPLIES & EQUIPMENT	2,094	5,959	6,000	6,000	6,000	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
LICENSE PLATE READER SERVICE	-	-	67,500	67,500	67,500	-	0%
EDUCATIONAL TRAINING/TRAVEL	2,671	5,343	13,500	13,500	13,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	840,268	414,805	426,025	573,845	330,985	(95,040)	-22%
Non Capital Outlay	4,185	321,110	-	-	-	-	-
SBITA	72,955	378,992					
TOTALS	**$ 2,179,273**	**$ 2,491,633**	**$ 2,177,500**	**$ 2,325,320**	**$ 2,046,210**	**$ (131,290)**	**-6%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

POLICE EXPENDABLE FUND

	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE
REVENUES							
CONFISCATED PROPERTY	$ 503	$ -	$ -	$ 23,000	$ -	$ -	-
ASSET FORFEITURE	1,560	70,134	-	-	-	-	-
INT ON INVESTMENTS	9,746	1,255	800	1,800	3,600	2,800	350%
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Revenues	**$ 11,810**	**$ 71,389**	**$ 800**	**$ 24,800**	**$ 3,600**	**$ 2,800**	**350%**
EXPENDITURES							
SUPPLIES	$ 5,590	$ 10,048	$ 10,000	$ 10,000	$ 10,000	$ -	0%
EDUCATIONAL TRAVEL & TRAINING	1,454	2,742	2,500	2,500	2,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUESTS					14,760	14,760	-
						-	-
						-	-
						-	-
						-	-
TOTAL EXPENDITURES	**$ 7,044**	**$ 12,790**	**$ 12,500**	**$ 12,500**	**$ 27,260**	**$ 14,760**	**118%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

DRAINAGE UTILITY FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DRAINAGE UTILITY FEES	$ 1,011,821	$ 1,022,536	$ 1,020,000	$ 1,020,000	$ 1,038,000	$ 18,000	2%
OTHER INCOME	-	-	-	-	-	-	-
INT ON INVESTMENTS	145,620	98,925	48,000	48,000	51,000	3,000	6%
USE OF FUND BALANCE	-	-	-	-	-	-	-
TOTALS	**$ 1,157,441**	**$ 1,121,462**	**$ 1,068,000**	**$ 1,068,000**	**$ 1,089,000**	**$ 21,000**	**2%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

DRAINAGE UTILITY FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF TO ENT FD-REIM SAL/OPER	$ 101,110	$ 123,600	$ 134,450	$ 134,450	$ 132,280	$ (2,170)	-2%
TSF TO ENT FD-REIM GLTD	-	-	-	-	-	-	-
TSF TO GEN FD-REIM SAL/OPER	118,015	140,245	214,585	214,585	286,335	71,750	33%
TSF TO DEBT SERVICE FD-GLTD	-	-	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
UNIFORMS	1,455	1,488	2,000	2,000	2,000	-	0%
SUPPLIES	32,799	43,273	60,000	60,000	70,000	10,000	17%
DISPOSAL COSTS	11,340	3,600	10,000	10,000	10,000	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
CONTRACT MAINTENANCE & REPAIRS	5,141	10,000	10,000	10,000	10,000	-	0%
BAD DEBTS	7,153	75	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	3,237	11,164	6,500	6,500	6,500	-	0%
ENGINEERING FEES	-	-	-	-	-	-	-
PERMIT FEE	103	-	1,500	1,500	1,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	2,310,313	1,567,142	175,000	207,760	1,215,065	1,040,065	594%
Non Capital Outlay						-	-
TOTALS	**$ 2,590,665**	**$ 1,900,587**	**$ 614,035**	**$ 646,795**	**$ 1,733,680**	**$ 1,119,645**	**182%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

STREET MAINTENANCE FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
STATE SALES TAX	$ 657,970	$ 639,206	$ 638,015	$ 638,015	$ 632,245	$ (5,770)	-1%
INT ON INVESTMENTS	88,946	120,235	80,000	80,000	105,000	25,000	31%
	-	-	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-	-	-
TOTALS	**$ 746,916**	**$ 759,440**	**$ 718,015**	**$ 718,015**	**$ 737,245**	**$ 19,230**	**3%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

STREET MAINTENANCE FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INDUSTRIAL STREETS	$ -	$ -	$ -	$ -	$ -	$ -	-
RESIDENTIAL STREETS	120,452	9,270	325,000	325,000	350,000	25,000	8%
SOUTH STREETS	(4,488)	-	-	-	-	-	-
NORTH STREETS	-	-	-	-	-	-	-
CONTRACT MAINTENANCE & REPAIRS	41,721	36,244	-	-	-	-	-
SIDEWALK REPLACEMENT	12,483	62,562	90,000	90,000	100,000	10,000	11%
STREET MAINTENANCE & SUPPLIES	35,439	44,434	50,000	50,000	72,500	22,500	45%
ENGINEERING FEES-NON CAPITAL	1,200	-	-	-	-	-	-
CAPITAL OUTLAY	448,108	88,451	978,700	978,700	846,000	(132,700)	-14%
NON CAPITAL OUTLAY						-	-
TOTALS	**$ 654,913**	**$ 240,962**	**$ 1,443,700**	**$ 1,443,700**	**$ 1,368,500**	**$ (75,200)**	**-5%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

DONATIONS FUND

REVENUES	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
OTHER INCOME	$ -	$ -	$ -	$ -	$ -	$ -	-
FENCE PICKET DONATION	-	-	-	-	-	-	-
DONATIONS REVENUE	280,380	299,392	306,300	306,300	600,300	294,000	96%
VEST DONATION - Police	-	-	-	-	-	-	-
DONATIONS REVENUE - Police	688	330	-	-	-	-	-
DONATIONS REVENUE - Train & Grain	29,050	31,645	25,000	25,000	25,000	-	0%
DONATIONS REVENUE-Comm Events	16,400	5,450	15,000	15,000	5,500	(9,500)	-63%
T-SHIRT SALES	1,060	1,430	2,000	2,000	1,500	(500)	-25%
ACTIVITY FEE	2,109	2,353	2,000	2,000	1,800	(200)	-10%
INT ON INVESTMENTS	-	-	-	-	1,560	1,560	-
INT ON INVESTMENTS	24,615	33,980	26,760	26,760	20,600	(6,160)	-23%
Total Revenues	**$ 354,301**	**$ 374,580**	**$ 377,060**	**$ 377,060**	**$ 656,260**	**$ 279,200**	**74%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

DONATIONS FUND

EXPENDITURES	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
ANIMAL SERVICES							
ANIMAL SERVICE EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	-
SUPPLIES	2,627	10,811	8,000	8,000	8,000	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-	-
Animal Services	**$ 2,627**	**$ 10,811**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ -**	**0%**
PARKS							
MISC BOARD SUPPLIES	$ -	$ -	$ -	$ -	$ 2,000	2,000	-
SUPPLIES	1,070	1,043	-	-	1,000	1,000	-
MAINTENANCE & REPAIRS	1,500	130	3,500	3,500	3,855	355	10%
SBITA - PRINCIPAL		2,568				-	-
SPECIAL PROGRAMS	87,281	52,736	-	59,000	70,000	70,000	-
SBITA - INTEREST		932				-	-
REFUNDS	1,600	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	16,700	1,300	5,000	5,000	5,000	-	0%
NON CAPITAL OUTLAY	3,500	5,000				-	-
Parks	**$ 111,650**	**$ 63,708**	**$ 8,500**	**$ 67,500**	**$ 81,855**	**$ 73,355**	**863%**
LIBRARY							
TSF TO GEN FD-REIM SALARIES	$ 20,575	$ 10,530	$ 10,655	$ 10,655	$ 10,655	$ -	0%
DATA PROCESSING EXPENSES	3,788	5,206	12,000	12,000	17,000	5,000	42%
BOOKS, CD'S, DVD'S	15,582	21,717	20,000	20,000	28,000	8,000	40%
OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	-
SUPPLIES	6,822	11,414	11,000	11,000	15,000	4,000	36%
CONTRACT SERVICES	13,403	13,922	10,000	10,000	15,000	5,000	50%
DUES & SUBSCRIPTIONS	1,000	750	500	500	-	(500)	-100%
EDUCATIONAL TRAINING/TRAVEL	1,260	1,846	2,000	2,000	5,000	3,000	150%
CAPITAL OUTLAY/SPECIAL REQUEST	-	17,290	-	86,835	-	-	-
Library	**$ 62,430**	**$ 82,674**	**$ 66,155**	**$ 152,990**	**$ 90,655**	**$ 24,500**	**37%**
BEAUTIFICATION							
SUPPLIES	$ 587	$ 15,193	$ 10,000	$ 10,000	$ 5,000	$ (5,000)	-50%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
CONTRACT SERVICES	44,075	72,948	59,630	59,630	64,000	4,370	7%
CAPITAL OUTLAY/SPECIAL REQUEST	-	17,900	35,000	35,000	35,000	-	0%
Beautification	**$ 44,662**	**$ 106,040**	**$ 104,630**	**$ 104,630**	**$ 104,000**	**$ (630)**	**-1%**
SENIOR CENTER							
SUPPLIES	$ -	$ 4,566	$ 5,000	$ 5,000	$ 5,000	$ -	0%
SENIOR CENTER PROGRAMS	-	-	-	2,165	-	-	-
Senior Center	**$ -**	**$ 4,566**	**$ 5,000**	**$ 7,165**	**$ 5,000**	**$ -**	**0%**
POLICE							
SUPPLIES	-	-	-	-	2,400	$ 2,400	-
Police	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,400**	**$ 2,400**	**-**
FIRE							
SUPPLIES	7,419	10,968	20,000	20,000	20,000	$ -	0%
EDUCATIONAL TRAINING/TRAVEL	-	-	-	-	-	-	-
Fire	**$ 7,419**	**$ 10,968**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ -**	**0%**
TRAIN & GRAIN FESTIVAL							
SUPPLIES	15,081	39,189	30,000	30,000	30,000	$ -	0%
Train & Grain Festival	**$ 15,081**	**$ 39,189**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ -**	**0%**
COMMUNITY EVENTS							
SUPPLIES	16,510	5,484	15,000	15,000	5,500	$ (9,500)	-63%
Community Events	**$ 16,510**	**$ 5,484**	**$ 15,000**	**$ 15,000**	**$ 5,500**	**$ (9,500)**	**-63%**
TOTAL EXPENDITURES	**$ 260,380**	**$ 323,440**	**$ 257,285**	**$ 405,285**	**$ 347,410**	**$ 90,125**	**35%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

GENERAL ESCROW FUND

	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
HOTEL/MOTEL TAX - 15%	$ 14,445	$ 14,356	$ 12,445	$ 12,445	$ 13,650	$ 1,205	10%
INTEREST ON INVESTMENTS	1,431	2,582	1,080	1,080	1,200	120	11%
HOTEL/MOTEL TAX - 85%	81,854	81,350	70,535	70,535	77,350	6,815	10%
INTEREST ON INVESTMENTS	10,660	16,352	12,600	12,600	7,200	(5,400)	-43%
COURT TECHNOLOGY FEES	6,374	12,022	7,440	19,485	-	(7,440)	-100%
OTHER INCOME	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	159	554	300	300	-	(300)	-100%
COURT SECURITY FEES	7,553	14,441	8,820	24,250	-	(8,820)	-100%
INTEREST ON INVESTMENTS	5,977	7,936	7,200	7,200	3,000	(4,200)	-58%
INTEREST INCOME-SPRING CREEK ESCROW	4,139	5,521	3,840	3,840	3,000	(840)	-22%
INTEREST (MUNICIPAL PROPERTY)	-	-	-	-	-	-	-
GAS PRODUCTION PROCEEDS	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	7	10	-	-	10	10	-
DONATIONS-TRAIN & GRAIN	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	-	-	-	-	-	-	-
M COURT JURY FEES	146	225	120	120	515	395	329%
INTEREST EARNINGS	27	43	25	25	50	25	100%
INTEREST EARNINGS	6,163	11,270	7,740	7,740	9,600	1,860	24%
INTEREST (MCLEROY TURN LANE)	3,923	5,233	3,600	3,600	2,400	(1,200)	-33%
INSURANCE CLAIMS	186,132	145,964	118,000	118,000	101,310	(16,690)	-14%
INTEREST (INSURANCE)	6,658	8,070	5,400	5,400	3,600	(1,800)	-33%
INTEREST (EQUIPMENT REPLACEMENT)	8,990	15,942	10,440	10,440	9,000	(1,440)	-14%
INTEREST (HIGHLANDS RD)	-	-	-	-	-	-	-
OTHER INCOME-INDUSTRIAL BLVD	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS INDSTRL	8,678	11,575	8,100	8,100	720	(7,380)	-91%
OTHER INCOME-OLD DECATUR RD	549,573	54,625	-	-	-	-	-
INTEREST ON INVESTMENTS ODR	49,844	78,709	55,440	55,440	27,000	(28,440)	-51%
PID REIMB DEPOSIT	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS PID	-	-	-	-	-	-	-
PID REIMB DEPOSIT - BELTMILL	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS PID	-	-	-	-	-	-	-
OTHER INCOME - UCD MEDIAN CUT	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	1	1	-	-	-	-	-
OTHER INCOME - BLUE MOUND/INDUST						-	-
INTEREST ON INVESTMENTS	72	-	-	-	-	-	-
INTEREST ON INVESTMENTS(INSUR SBLZ)	12,369	29,554	19,800	19,800	24,000	4,200	21%
OTHER INCOME - MCLEROY SIDEWALKS	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	1,035	1,380	900	900	600	(300)	-33%
OTHER INCOME - KNOWLES SIDEWALKS	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	781	1,041	720	720	120	(600)	-83%
OTHER INCOME-OPIOD ABATEMENT	10,037	1,953	-	-	-	-	-
INTEREST ON INVESTMENTS	272	510	150	150	120	(30)	-20%
PEG FEES		14,654	11,000	11,000	8,500	(2,500)	-23%
INTEREST ON INVESTMENTS		514	360	360	480	120	33%
CRT SEC/CRT TECH FEES					47,940	47,940	-
CRT SEC/CRT TECH INTEREST					3,510	3,510	-
TSF FROM GENERAL FUND	383,615	457,266	102,945	102,945	-	(102,945)	-100%
USE OF ESCROW BAL - BB	-	-	-	-	-	-	-
USE OF ESCROW BAL - COURT TECH	-	-	-	-	-	-	-
USE OF ESCROW BAL - GAS PROD	-	-	-	-	-	-	-
USE OF ESCROW BAL - INSURANCE	-	-	-	-	-	-	-
USE OF ESCROW BAL-H/M CHAMBER						-	-
USE OF ESCROW BAL-HIGHLANDS RD	-	-	-	-	-	-	-
Total Revenues	**$1,360,914**	**$ 993,651**	**$ 469,000**	**$ 496,475**	**$ 344,875**	**$ (124,125)**	**-26%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

GENERAL ESCROW FUND

	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
HOTEL/MOTEL TAX - 15%							
ENTERTAINMENT EXPENSE	$ 20,345	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	0%
HOTEL/MOTEL TAX - 85%							
CONTRACT SERVICES	$ 30,100	$ 36,470	$ 40,000	$ 40,000	$ 40,865	$ 865	2%
CHAMBER OF COMMERCE AGRMNT	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	733	7,371	10,000	10,000	46,910	36,910	369%
Hotel/Motel Tax - Chamber	**$ 30,833**	**$ 43,841**	**$ 50,000**	**$ 50,000**	**$ 87,775**	**$ 37,775**	**76%**
COURT TECHNOLOGY							
DATA PROCESSING EXPENSES	$ -	$ -	$ 14,010	$ 665	$ -	$ (14,010)	-100%
OFFICE SUPPLIES & EXPENSES	400	2,024	500	500	-	(500)	-100%
OFFICER SUPPLIES AND EQUIPMENT	-	-	-	3,500	-	-	-
MAINTENANCE AND REPAIRS	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	17,345	-	-	-	-	-	-
TRANSFER TO CCPD FUND				13,345	-	-	-
Court Technology	**$ 17,745**	**$ 2,024**	**$ 14,510**	**$ 18,010**	**$ -**	**$ (14,510)**	**-100%**
COURT SECURITY							
TSF TO GEN FD-REIM SALARIES	$ 10,135	$ 11,579	$ 15,000	$ 15,000	$ 15,000	$ -	0%
Court Security	**$ 10,135**	**$ 11,579**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ -**	**0%**
INSURANCE DEDUCTIBLE							
MAINTENANCE AND REPAIRS	$ 126,927	$ 199,339	$ 86,000	$ 86,000	$ 96,300	$ 10,300	12%
INSURANCE DEDUCTIBLES	-	-	-	-	-	-	-
LEGAL SETTLEMENTS	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	25,707	10,395	-	-	-	-	-
Insurance Deductible	**$ 152,633**	**$ 209,733**	**$ 86,000**	**$ 86,000**	**$ 96,300**	**$ 10,300**	**12%**
ECONOMIC DEVELOPMENT INCENTIVE							
CAPITAL OUTLAY/SPECIAL REQUEST	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	-
Econ Dev Incentives	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**-**
WESTERN CENTER PID							
REFUNDS	$ -	$ -	$ -	$ -	$ -	$ -	-
TSF TO GENERAL FUND	$ -	$ -	$ -	$ -	$ -	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
BELTMILL PID							
REFUNDS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	-
TSF TO GENERAL FUND	-	-	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
UCD/TXDOT ESCROW							
CAPITAL OUTLAY/SPECIAL REQUEST	$ -	$ -	$ -	$ -	$ -	$ -	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
OLD DECATUR ROAD ESCROW							
Transfer to Capital Projects Fund	0	0	1,581,665	1,581,665	1,678,980	$ 97,315	6%
Old Decatur Road	**$ -**	**$ -**	**$ 1,581,665**	**$ 1,581,665**	**$ 1,678,980**	**$ 97,315**	**6%**
BLUE MOUND/INDUSTRIAL IMPRV							
CAPITAL OUTLAY/SPECIAL REQUEST	$ 4,097	$ -	$ -	$ -	$ -	$ -	-
	0	0	0	0	0	-	-
Blue Mound Rd/Industrial Imprv	**$ 4,097**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
OPIOD ABATEMENT ESCROW							
SUPPLIES & EQUIPMENT	$ -	$ 5,821	$ -	$ -	$ -	$ -	-
	0	0	0	0	0	-	-
Opiod Abatement	**$ -**	**$ 5,821**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
PEG FEES ESCROW							
SUPPLIES		$ 5,084	$ -	$ -	$ -	$ -	-
CAPITAL OUTLAY/SPECIAL REQUESTS	-	-	5,000	5,000	8,980	3,980	80%
	0	0	0	0	0	-	-
PEG Fees	**$ -**	**$ 5,084**	**$ 5,000**	**$ 5,000**	**$ 8,980**	**$ 3,980**	**80%**
COURT SECURITY/COURT TECHNOLOGY							
OFFICE SUPPLIES & EXPENSES		$ -	$ -	$ -	$ 500	$ 500	-
OFFICER SUPPLIES AND EQUIPMENT					5,000	5,000	-
TRANSFER TO CCPD FUND	-	-	-	-	14,765	14,765	-
	0	0	0	0	0	-	-
Crt Sec/Crt Tech	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,265**	**$ 20,265**	**-**
TOTAL EXPENDITURES	**$ 235,788**	**$ 278,083**	**$ 1,762,175**	**$ 1,765,675**	**$ 1,967,300**	**$ 205,125**	**12%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

WATER/WASTEWATER ESCROW FUND

REVENUES	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
WATER IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -	-
INTEREST ON INVESTMENTS	45,961	32,950	13,200	13,200	5,400	(7,800)	-59%
WASTEWATER IMPACT FEES	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	54	66	45	45	35	(10)	-22%
INTEREST (EQUIP REPL)	4,173	6,576	3,600	3,600	4,800	1,200	33%
INTEREST (INSUR STABILIZATION)	2,887	5,862	3,600	3,600	4,800	1,200	33%
TSF FROM ENTERPRISE FUND	71,965	64,905	36,215	36,215	36,215	-	0%
USE OF ESCROW RESERVE - WATER	-	-	-	-	-	-	-
USE OF ESCROW RESERVE - WW						-	-
Total Revenues	**$ 125,039**	**$ 110,359**	**$ 56,660**	**$ 56,660**	**$ 51,250**	**$ (5,410)**	**-10%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

WATER/WASTEWATER ESCROW FUND

	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
ENGINEERING FEES - NON CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	-
TRANSFER TO EF FOR W PROJECTS	355,070	243,828	360,000	421,000	394,500	34,500	10%
ENGINEERING FEES - NON CAPITAL	-	-	-	-	-	-	-
REFUNDS - WW IMPACT FEES						-	-
TRANSFER TO EF FOR WW PROJECTS	-	-	-	-	-	-	-
TRANSFER TO EF FOR W PROJECTS	-	-	-	-	-	-	-
TRANSFER TO EF FOR WW PROJECTS	-	-	-	-	-	-	-
						-	-
TOTAL EXPENDITURES	**$ 355,070**	**$ 243,828**	**$ 360,000**	**$ 421,000**	**$ 394,500**	**$ 34,500**	**10%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

PID FUND

REVENUES	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PID ASSESSMENT COMMERCIAL	$ 88,133	$ 88,199	$ 88,280	$ -	$ -	$ (88,280)	-100%
PID ASSESSMENT MULTI FAMILY	246,868	239,552	239,780	-	-	(239,780)	-100%
PID ASSESSMENT SINGLE FAMILY	167,943	168,068	168,225	-	-	(168,225)	-100%
PID ASSESSMENT	-	-	-	496,285	496,765	496,765	-
INTEREST ON INVESTMENTS	16,491	23,538	8,000	8,000	7,200	(800)	-10%
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Revenues	**$ 519,435**	**$ 519,357**	**$ 504,285**	**$ 504,285**	**$ 503,965**	**$ (320)**	**0%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

PID FUND

	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
CONTRACT SERVICES	$ 21,404	$ 19,285	$ 23,950	$ 23,950	$ 24,650	$ 700	3%
DEVELOPER REIMBURSEMENT	-	944,383	472,340	472,340	472,345	5	0%
	-	-	-	-	-	-	-
						-	-
TOTAL EXPENDITURES	**$ 21,404**	**$ 963,669**	**$ 496,290**	**$ 496,290**	**$ 496,995**	**$ 705**	**0%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

TIRZ FUND

REVENUES	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
AD VALOREM TAX - CITY	$ 6,423	$ 59,390	$ 105,745	$ 105,745	$ 174,935	$ 69,190	65%
AD VALOREM TAX - TARRANT COUNTY	2,698	23,047	41,655	41,655	61,930	20,275	49%
AD VALOREM TAX - TC COLLEGE	1,646	13,357	24,020	24,020	37,085	13,065	54%
INTEREST ON INVESTMENTS	249	3,024	3,600	3,600	6,000	2,400	67%
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Revenues	**$ 11,016**	**$ 98,818**	**$ 175,020**	**$ 175,020**	**$ 279,950**	**$ 104,930**	**60%**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026

TIRZ FUND

	YEAR-END ACTUAL 2022-2023	YEAR-END ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	REVISED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
CONTRACT SERVICES	$ -	$ 970	$ 30,000	$ 30,000	$ 30,000	$ -	0%
ABATEMENTS	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
						-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
						-	-
TOTAL EXPENDITURES	**$ -**	**$ 970**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ -**	**0%**

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Saginaw
Taxing Unit Name

817-230-0332
Phone *(area code and number)*

333 W McLeroy Blvd, Saginaw TX 76179
Taxing Unit's Address, City, State, ZIP Code

www.saginawtx.org
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 3,117,161,362
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 3,117,161,362
4.	**Prior year total adopted tax rate.**		$ 0.493747 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 128,859,496	
	B. **Prior year values resulting from final court decisions:**	- $ 113,392,089	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 15,467,407
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 15,200,000	
	B. **Prior year disputed value:**	- $ 4,560,000	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 10,640,000
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 26,107,407

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,143,268,769
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: ..... $ 16,764,335 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..... + $ 11,089,784 **C. Value loss.** Add A and B. [6]	$ 27,854,119
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** ..... $ 0 **B. Current year productivity or special appraised value:** ..... - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 27,854,119
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 22,324,635
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,093,090,015
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 15,272,039
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 447,536
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 15,719,575
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** ..... $ 3,160,441,249 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ..... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 267,527 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] ..... - $ 19,872,282 **E. Total current year value.** Add A and B, then subtract C and D.	$ 3,140,301,440

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 30,033,021 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 6,484,521 **C. Total value under protest or not certified.** Add A and B.	$ 36,517,542
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 3,176,818,982
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 24,053,529
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 24,053,529
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,152,765,453
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.498596 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.275330 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 3,143,268,769
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 8,654,361
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.....	+ $ 251,528	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	– $ 110,227	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	$ 141,301	
	E. Add Line 31 to 32D.		$ 8,795,662
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 3,152,765,453
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.278982 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.....	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.....	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.....	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..... $ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... $ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. ..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 ..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.278982 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... $ 2,737,987	
	B. Divide Line 41A by Line 33 and multiply by $100 ..... $ 0.086843 /$100	
	C. Add Line 41B to Line 40.	$ 0.365825 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.378628 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount ..... $ 7,526,451 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 285,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 82,800 **E. Adjusted debt.** Subtract B, C and D from A.	$ 7,158,651
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 45,848
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 7,112,803
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 99.29 % **C.** Enter the 2023 actual collection rate. ..... 99.19 % **D.** Enter the 2022 actual collection rate. ..... 100.35 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 7,112,803
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.223897 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.602525 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 2,520,560
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.079342 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.498596 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.498596 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.602525 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.523183 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.523183 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.481669 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.481669 /$100
	D. Adopted Tax Rate	$ 0.493747 /$100
	E. Subtract D from C	$ -0.012078 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,100,823,573
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.498769 /$100
	B. Unused increment rate (Line 66)	$ 0.008250 /$100
	C. Subtract B from A	$ 0.490519 /$100
	D. Adopted Tax Rate	$ 0.498769 /$100
	E. Subtract D from C	$ -0.008250 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,960,385,443
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.532488 /$100
	B. Unused increment rate (Line 66)	$ 0.016612 /$100
	C. Subtract B from A	$ 0.515876 /$100
	D. Adopted Tax Rate	$ 0.508042 /$100
	E. Subtract D from C	$ 0.007834 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 2,622,326,183
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 205,433
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 205,433 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.006466 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.529649 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.278982 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.015739 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.223897 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.518618 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.493747 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,093,090,015
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,152,765,453
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.529649 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.498596 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate ..... $ 0.529649 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. ..... $ 0.518618 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Kim Quin
Printed Name of Taxing Unit Representative

sign here [redacted]
Taxing Unit Representative

7/29/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)