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Tarrant County Clerk
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Mary Louise Nicholson
County Clerk
by ngorena

CITY OF SAGINAW
FISCAL YEAR 2026-2027
BUDGET COVER PAGE
AUGUST 11, 2026

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF $1,553,452, WHICH IS A 9.1 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 $612,349.

The members of the governing body voted on the budget as follows:

FOR: Mayor Todd Flippo
Councilmember Nicky Lawson
Councilmember Brack St Clair
Councilmember Mary Copeland
Mayor Pro-Tem Paul Felegy
Councilmember Valerie Junkersfeld
Councilmember Shawn Morrison

AGAINST: None

PRESENT AND NOT VOTING: None

ABSENT: None

Property Tax Rate Comparison	2026-2027	2025-2026
Property Tax Rate	$0.586649/100	$0.529649/100
No-New Revenue Tax Rate	$0.548556/100	$0.498596/100
No-New Revenue Maint. & Oper. Tax Rate	$0.319458/100	$0.278982/100
Voter-Approval Tax Rate	$0.583814/100	$0.529649/100
Debt Rate	$0.251448/100	$0.223897/100

Total debt obligation estimate for City of Saginaw secured by property taxes: $140,740.350.
The total debt obligation estimate due for FY2026/2027 is $8,392,298.

CITY OF SAGINAW

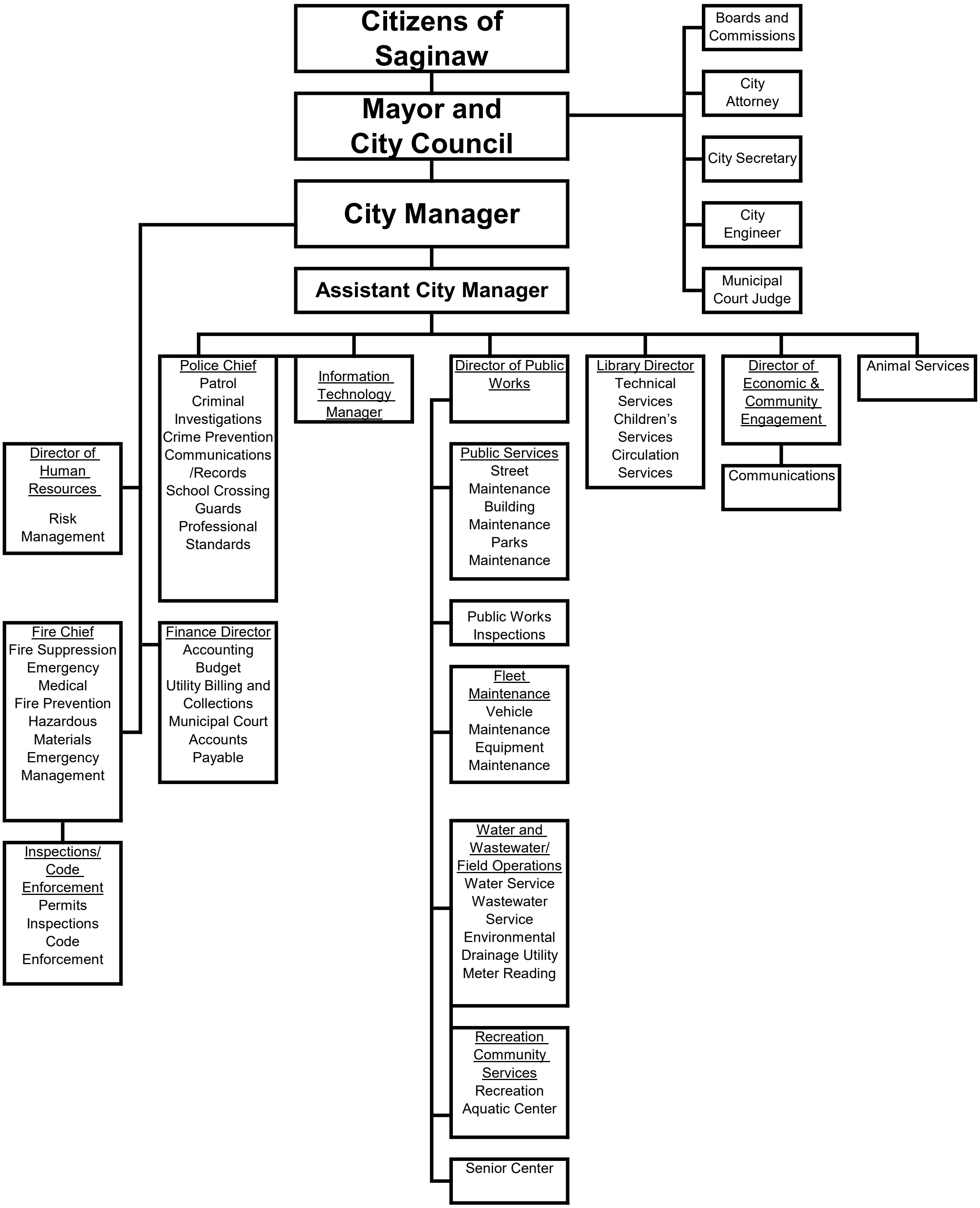
ELECTED OFFICIALS

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
2026-2027



CITY OF SAGINAW
BUDGET HIGHLIGHTS
2026-2027

The following is a brief overview of the adopted 2026-2027 budget:

GENERAL FUND:

- The City of Saginaw 2026 estimated net taxable value is $3,196,115,373 which is slightly lower than the July 2025 certified estimated net taxable of $3,197,175,201. These values are determined and certified by the Tarrant Appraisal District (TAD).

- The adopted budget is prepared based on the De minimis rate of 58.6649 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 2026 population to be 27,119.

- The July estimated net taxable value from TAD is $3,196,115,373 and is a decrease of $1,059,828 from last year's July estimated net taxable value of $3,197,175,201. Tarrant Appraisal District estimates a total of $104,380,787 in added value from new construction ($27,823,090 is residential and $76,557,697 in commercial/industrial). New construction for 2025-2026 was valued at $22,936,980.

- This adopted budget is based on a tax rate of 0.586649 which is 5.7 cents higher than last year's rate of .529649. The adopted tax rate is equal to the De minimis rate as calculated by the Texas State Comptroller's 2026 Tax Rate Calculation Worksheet. The No New Revenue Tax Rate is .548556 and the Voter-approval Tax Rate is .583814.

TAX YEAR	DEBT RATE	M&O RATE	SALESTAX ADJUSTMENT	TOTAL	MEDIAN TAX
2025	.223897	.305752	(.079342)	.529649	$1,472.46
2026	.251448	.335201	(.084153)	.586649	$1,572.67
DIFFERENCE OVER (UNDER) LAST YEAR				.057000	$ 100.21

- The median single family home taxable value in 2025 was $278,006. The median single family home taxable value in 2026 is estimated to be $268,076, a 3.6% decrease. The median homeowner's city taxes will increase annually by $100.21 from $1,472.46 to $1,572.67 or $8.35 per month. For $131.06 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 is due to the issuance of the 2025 voter approved bonds for an animal shelter and road projects. The debt service also estimates the impact of the issuance of certificates of obligation for the purchase of a fire truck, land purchase for the animal shelter, and renovations to Fire Station #2.

- Sales tax revenue has increased this fiscal year. The year to date collections are up 7% fiscal year to date compared to last year. The budgeted estimates for next fiscal year assume similar collections as the current year. We estimate that we will receive $8,081,085 in sales tax revenue in the General Fund, a 7% increase 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.

- Utility franchise fees revenue is estimated to remain the same as current collections based on historical averages. Cable TV franchise fees have not declined as much a predicted; budgeted collections are consistent with current year estimates. Waste disposal franchise fees are estimated to increase based on current trends and expected growth.

- Court fines and fees are trending down in the current year. With police officer vacancies, that trend is predicted to continue into next fiscal year. Court fines and fees are estimated 6% lower than the current year budget.

- Recreation revenues are projected to be stable. Decreases in memberships are offset by increases in facility rentals.

- Aquatic Center day pass revenue is budgeted to be down slightly based on current year attendance trends.

- The adopted budget includes an increase to the senior center non-resident membership fees. Non-resident memberships fees will increase from $60 to $120. There is no fee increase for daily passes or resident membership fees.

- Building permit fees are estimated to remain strong but lower than the current year. Budgeted revenue is based on a 5 year average.

- Rental inspection fee revenue is projected to increase slightly based on the estimated number of rental units at a $115 annual fee. The fee is a $15 increase from the current $100. 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 Emergency Service District #1 for fire protection are expected to decrease by 70%. The Tarrant County ESD has created its own fire department and will no longer be as dependent on area fire departments.

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

- The City accepted bids for insurance coverage anticipating a 25% increase in rates. After bids were evaluated, the City will see a 6% increase in the cost to provide medical, dental, and life insurance to employees. The City will continue to partially fund dependent coverage.

- The adopted budget does not include a cost of living or salary STEP increase. Employees voted for an increase to the retirement contribution rate in lieu of a salary adjustment.

- TMRS (Texas Municipal Retirement System) contributions at the current 7% contribution rate increased by $42,805 in the General Fund and $5,228 in the Enterprise Fund.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2026-2027

- The budget includes funding for the 8% TMRS contribution rate beginning in January 2027 with a cost of $487,894 in the General Fund and $61,921 in the Enterprise Fund. Funding is provided for the 1% employee contribution rate increase which is $124,607 in the General Fund and $14,990 in the Enterprise Fund. The 1% will be paid each pay period but will not increase the employee's salary or the overall pay plan. It is proposed as a way to avoid a 1% decrease in the employee's pay check. This 1% paid by the City will be for the period from January 1st 2027 through September 30th 2027.

- The city-wide cost of worker's compensation and property/general liability insurance rates will remain the same as current year. The City is insured through Texas Municipal League.

- The uniforms expense account in the Fire department is increasing by $25,000. This reflects the cost of bunker gear replacement that is now budgeted as an ongoing expense and not a one time grant reimbursement from the Tarrant County Emergency Services District.

- Network/email security cost is increasing $32,340.

- Computer equipment replacement is increasing $22,150 due to the higher cost of equipment.

- Line items in the Police Department are decreasing due to the gun range contract being paid every third year and a decrease in crime analysis expense.

- The building maintenance line item is being decreased to create a new line item for HVAC repairs and replacements; combined the two accounts will see a $60,000 increase.

- Parks supplies is increasing $15,000 due to the increased cost of supplies and increased park usage.

- Increases are included for sidewalk replacement $10,000 and signal repairs $5,000.

- The cost of Tarrant Appraisal District services is budgeted to increase by $5,450.

- Contract Services is increasing in Administration due to using a contractor to conduct background checks instead of a part time employee. There is a corresponding decrease in the part time salary line item. In the Community Services department, contract services is being decreased to reflect the decrease in classes being conducted at the Recreation Center. In IT contract services is increasing due to the contractor providing backup services.

- Mowing services is expected to increase $6,000 for code compliance.

- The cost of dispatch services is increasing for both Police $12,890 and Fire $12,090.

- The cost of hazardous waste collections is increasing by $28,910 based on current usage.

- The cost of legal advertising is increasing by $6,000.

- The cost of utilities is budgeted to increase by $84,825 based on an expected 5% increase in electricity rates and refined estimates for the Library/Senior Center building.

- The cost of legal services is increasing $118,135 based on current year trends.

- The cost of ambulance service provided by the City of Fort Worth is increasing by $180,915.

- Internet and telephone expense is budgeted to decrease by $54,300 due to the anticipated new phone system.

- Special requests funded in the FY26/27 General Fund Proposed Budget include $3,500 for jail door maintenance, $16,800 for rental inspection program software, $5,000 for replacement code books, $10,000 for the matching share of the HOME program, and $20,000 for special event traffic barricades. The denomination of Holiday gift cards is increased from $50 to $75.

- Estimated current year remaining balances for the Police Department facility access $285,575, the Keeter Building remodel $1,004,140, and an Economic Development agreement $396,175 will be carried forward from the current year to next fiscal year

DEBT SERVICE FUND:

- The adopted budget includes $8,392,305 funding for principal and interest payments. An estimated use of $281,385 of property tax collections from the prior years will be used for fiscal year 2026-2027 debt service. The Tax Increment Reinvestment Zone will fund debt service of $102,130 for bonds issued for East McLeroy Phase 2b. The estimated fund balance at year end will be $977,734.

ENTERPRISE FUND:

- The City of Saginaw purchases water from the City of Fort Worth. Fort Worth has proposed a 13.04% 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 14.24% increase in wastewater rates.

- The City adopted 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 $3.07 as a result of the water and sewer rate changes.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2026-2027

- An additional Environmental Specialist position $109,010 is added to begin a FOG (fats, oils, and grease) remediation program. Reducing the amount of fats, oils, and grease in the sanitary sewer system will reduce the strength of sewage being treated and lower the cost of treatment. Industries and businesses will be assessed a monthly fee to fund this program. Fees will range from $25 to $100 per month.

- An additional Utility Billing/Court Specialist $72,975 is added to keep up with the increased customer and call volume at City Hall.

- The water meter and supplies line item is increasing $5,000 due to the increased cost of supplies.

- Funding is increased by $50,000 for utility cut repairs due to volume of work and price increases.

- Based on current year trends, funding for engineering services $11,500 and power to the pumps $24,690 is budgeted to increase.

- Based on current year trends and the proposed Fort Worth increases the cost of water expense is budgeted to be $15,010 higher and wastewater treatment $22,635 lower than the current year budget.

- Based on the Capital Improvement Plan, funding is provided for the Fairmont 12” Sanitary Sewer Rehabilitation Phase 2 project $2,026,500 and water line replacement for Opal Street Phase 1. Estimated current year remaining balances for the W McLeroy 12” water line $520,500, the Keeter Building remodel $334,025, and the inflow and infiltration projects $544,000 will be carried forward. Impact fee funding of $394,500 will be used for the W McLeroy 12” water line project.

- One time capital items funded in FY26/27 include a valve exerciser trailer $134,795, a service truck $40,000, and a utility service truck bed $90,100.

- The Enterprise Fund has been balanced with $3,714,840 of reserves for capital projects.

CAPITAL PROJECTS FUND:

- Projects included in the Fiscal Year 2026-2027 budget include Fire Station #2 renovations, design and site preparation for the Animal Shelter, construction of East and West McLeroy Boulevard. The City’s matching requirement for the Bailey Boswell signal timing is funded, as well as, bond sale expenses for a summer issuance of 2025 voter approved bonds.

- Estimated current year remaining balances for the North Old Decatur Road, Sidewalk replacement, a railroad quiet zone, and a traffic signal at Jarvis and Bailey Boswell Roads will be carried forward.

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

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2026-2027

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. The sales tax continuation will be up for election in May 2027.

- Sales tax revenues are estimated to be $1,934,450 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 $89,000. Ongoing funding is also included for the license plate reader service $67,500.

- Funding is provided for three vehicles with associated equipment ($294,615), Lexipol training software ($10,800), and 2 ballistic shield replacements ($9,400).

- The fund is balanced with $151,210 of reserves used for these one-time items.

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.

- The fund is balanced with $9,500 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.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2026-2027

- 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.

- One time items funded include excavator accessories $43,280, a service truck $65,000, and a low water crossing at Willow Creek Park $250,000.

- Estimated current year remaining balances for the Saginaw Boulevard Drainage System 3 project will be carried forward.

- The fund balance at year end is estimated to be $1.9 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. The sales tax continuation will be up for election in May 2027.

- We anticipate revenues of $671,160 for fiscal year 2026-2027.

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

- $200,000 funding is provided for concrete panel replacement along Jarvis and North Watson Roads.

- $700,000 funding is provided for street repairs identified by the pavement management program. These locations are currenlty being identified.

- Street projects include design for Phase 2 (Opal Ct. to Longhorn) of the Opal Street reconstruction $150,000. Estimated current year remaining balance for the reconstruction of Opal Street Phase 1 $1,202,500 will be carried forward.

- The fund balance at year end is estimated to be $928,133.

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 2027 and will be partially funded through donations.

- The donation amounts of $2 for Beautification, Parks, Library, and Animal Services are budgeted for those customers who choose to participate.

- Library donations will fund seasonal student apprentices and a regular part time Library Assistant. 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 ($27,000), miscellaneous supplies ($3,000) and mowing and seasonal decoration ($69,000).

- 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, miscellaneous supplies, and special events.

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 and FY 2026-2027 is not funded.

- Revenues are budgeted at $402,560.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2026-2027

- Budgeted expenditures include $10,000 entertainment for community events, a transfer to the General Fund for court security (Bailiff $17,000), the cost of ticket writer software and equipment ($33,530), $42,275 for Farmer's Market administration, and insurance deductibles/repairs ($104,405).

- Estimated current year remaining balance for the reconstruction of North Old Decatur Road $1,076,585 will be carried forward.

- The budget includes expenditure of PEG fees for broadcasting equipment ($8,980).

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 2026-2027 will be $36,215.

- Impact fees will be used to fund a portion $394,500 of the West McLeroy 12" water line.

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 $439,100 and admin expenses are $24,235.

- Developer reimbursement expense per the Service Assessment Plan is $413,615.

- The fund balance at year end is estimated to be $110,213.

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 $518,410.

- Administrative expense are budgeted to be $10,000 and the fund will transfer debt service of $102,130 for bonds issued for East McLeroy Phase 2b.

CITY OF SAGINAW
BUDGET SUMMARY - ALL FUNDS
2026-2027

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	**$ 11,382,524**	**$ 1,259,119**	**$ 13,604,344**	**$ 24,263,499**	**$ 811,454**	**$ 66,432**	**$ 2,422,567**	**$ 2,739,473**	**$ 926,150**	**$ 4,242,855**	**$ 914,263**	**$ 105,963**	**$ 354,229**	**$ 63,092,872**
Current Property Taxes	$ 10,518,090	$ 7,890,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 518,410	$ 18,926,550
Sales Tax	8,081,085				1,934,450			671,160						10,686,695
Other Taxes, Fines & Fees	4,289,070	23,740								157,415				4,470,225
Interest on Investments	600,000	135,000	372,000	188,200	8,400	3,000	30,000	60,000	22,705	73,445	19,836	3,000	8,100	1,523,686
Transfer from Other Funds	3,493,270	102,130	531,410	1,112,585	-						36,215			5,275,610
Water Charges & Fees			15,107,785											15,107,785
Drainage Utility Fees							1,056,000							1,056,000
Grant Assistance	4,000				4,750									8,750
Other Revenue	120,700	-	346,880	18,414,000					614,250	171,700		439,100	-	20,106,630
TOTAL REVENUES	**$ 27,106,215**	**$ 8,150,920**	**$ 16,358,075**	**$ 19,714,785**	**$ 1,947,600**	**$ 3,000**	**$ 1,086,000**	**$ 731,160**	**$ 636,955**	**$ 402,560**	**$ 56,051**	**$ 442,100**	**$ 526,510**	**$ 77,161,931**
Use of Reserves for Special Requests			-			9,500	-	-						9,500
Use of Reserves for Debt Service		281,385												281,385
Use of Reserves for Capital Projects	1,628,890		3,714,840	-	151,210		503,285	1,811,340		890,215	338,449			9,038,229
Use of Reserves-Other														-
TOTAL RESOURCES	**$ 28,735,105**	**$ 8,432,305**	**$ 20,072,915**	**$ 19,714,785**	**$ 2,098,810**	**$ 12,500**	**$ 1,589,285**	**$ 2,542,500**	**$ 636,955**	**$ 1,292,775**	**$ 394,500**	**$ 442,100**	**$ 526,510**	**$ 86,491,045**
Operating	$ 28,735,105	$ 40,000	$ 13,185,440	$ -	$ 272,700	$ 12,500	$ 100,000	$ 1,190,000	$ 342,250	$ 190,210	$ -	$ 437,850	$ 10,000	$ 44,516,055
Capital Outlay/Special Requests	-		4,764,920	15,883,740	314,815	-	958,280	1,352,500	37,000	8,980				23,320,235
Debt Service Payments		8,392,305	556,825											8,949,130
Transfers to Other Funds			1,565,730		1,511,295		531,005		41,365	1,093,585	394,500		102,130	5,239,610
TOTAL EXPENSES/EXPENDITURES	**$ 28,735,105**	**$ 8,432,305**	**$ 20,072,915**	**$ 15,883,740**	**$ 2,098,810**	**$ 12,500**	**$ 1,589,285**	**$ 2,542,500**	**$ 420,615**	**$ 1,292,775**	**$ 394,500**	**$ 437,850**	**$ 112,130**	**$ 82,025,030**
ENDING FUND BALANCE	**$ 9,753,634**	**$ 977,734**	**$ 9,889,504**	**$ 28,094,544**	**$ 660,244**	**$ 56,932**	**$ 1,919,282**	**$ 928,133**	**$ 1,142,490**	**$ 3,352,640**	**$ 575,814**	**$ 110,213**	**$ 768,609**	**$ 58,229,773**
RESERVED/RESTRICTED FUND BAL	**$ 9,483,776**		**$ 5,953,229**											

CITY OF SAGINAW
BUDGET SUMMARY TRANSFERS- ALL FUNDS
2026-2027

DESCRIPTION	GENERAL FUND	ENTERPRISE FUND	CAPITAL PROJECTS FUND	CCPD FUND	DRAINAGE UTILITY FUND	DONATIONS FUND	GENERAL ESCROW FUND	W/WW ESCROW FUND	DEBT SERVICE FUND	TIRZ FUND	TOTAL ALL FUNDS
TRANSFERS IN											
From General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
From Enterprise Fund	1,529,515		-					36,215	-	-	1,565,730
From CCPD Fund	1,511,295		-								1,511,295
From Drainage Fund	394,095	136,910	-								531,005
From Donations Fund	41,365		-								41,365
From General Escrow Fund	17,000		1,076,585	-							1,093,585
From W/WW Escrow Fund		394,500									394,500
From TIRZ									102,130		102,130
TOTAL TRANSFERS IN	**$ 3,493,270**	**$ 531,410**	**$ 1,076,585**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,215**	**$ 102,130**	**$ -**	**$ 5,239,610**
TRANSFERS OUT											
To General Fund	$ -	$ 1,529,515		$ 1,511,295	$ 394,095	$ 41,365	$ 17,000	$ -	$ -	$ -	**$ 3,493,270**
To Capital Projects Fund		-			-		1,076,585				**$ 1,076,585**
To Enterprise Fund					136,910			394,500	-	-	**$ 531,410**
To CCPD Fund							$ -	-	-	-	**$ -**
To W/WW Escrow Fund		36,215	-	-	-	-	-	-	-	-	**$ 36,215**
To General Escrow Fund											**$ -**
To Debt Service Fund										102,130	**$ 102,130**
TOTAL TRANSFERS OUT	**$ -**	**$ 1,565,730**	**$ -**	**$ 1,511,295**	**$ 531,005**	**$ 41,365**	**$ 1,093,585**	**$ 394,500**	**$ -**	**$ 102,130**	**$ 5,239,610**

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
2026-2027

8/6/2026 12:18

FUND DEPARTMENT		2025-2026 REVISED	2026-2027 ADOPTED	2026-2027 SPEC REQ ONE-TIME
GENERAL FUND REVENUES		**$ 25,768,360**	**$ 27,106,215**	**$ -**
	(Use of Beg. Balance/ Undesignated Funds)	3,942,270	1,628,890	-
GENERAL FUND EXPENDITURES				
General Administrative Office		$ 3,208,255	$ 3,243,540	$ -
Municipal Court		250,210	261,715	
Fire		5,910,535	6,272,420	
Police		7,890,360	7,980,125	3,500
Public Services		4,841,815	4,089,300	
Parks		454,325	490,135	
Community Services		1,239,120	1,019,455	
Library		1,040,135	1,155,700	
Inspections/Code Enforcement		1,177,900	1,040,295	7,800
Animal Services		749,870	733,580	
Fleet Maintenance		852,585	682,735	
Economic Development		609,055	111,310	
Information Technology		778,725	822,535	
Emergency Management		35,380	33,890	
Communications		326,180	414,570	
Senior Center		346,180	383,800	
Transfer to Other Funds		-	-	
TOTAL GENERAL FUND EXPENDITURES		**$ 29,710,630**	**$ 28,735,105**	**$ 11,300**
GENERAL FUND SURPLUS		**$ -**	**$ -**	
DEBT SERVICE FUND REVENUES		**$ 7,207,230**	**$ 8,150,920**	**$ -**
	(Use of Bond Funds & Undesignated Funds)	359,220	281,385	-
DEBT SERVICE FUND EXPENDITURES				
Debt Service Payments		$ 7,566,450	$ 8,432,305	$ -
TOTAL DEBT SERVICE FUND EXPENDITURES		**$ 7,566,450**	**$ 8,432,305**	**$ -**
DEBT SERVICE FUND SURPLUS		**$ -**	**$ -**	**$ -**

CITY OF SAGINAW
BUDGET SUMMARY
2026-2027

8/6/2026 12:18 FUND DEPARTMENT		2025-2026 REVISED	2026-2027 ADOPTED	2026-2027 SPEC REQ ONE-TIME
ENTERPRISE FUND REVENUES		**$ 15,378,225**	**$ 16,358,075**	**$ -**
	(Use of Bond Funds & Undesignated Funds)	5,701,900	3,714,840	-
ENTERPRISE FUND EXPENSES				
Water and Wastewater		$ 12,810,290	$ 13,175,440	
Transfers to other Funds		1,605,325	1,565,730	
Capital Outlay/Capital Projects		6,098,035	4,764,920	$ 264,895
Debt Service		566,475	566,825	
TOTAL ENTERPRISE FUND EXPENSES		**$ 21,080,125**	**$ 20,072,915**	**$ 264,895**
ENTERPRISE FUND SURPLUS		**$ -**	**$ -**	
CAPITAL PROJECTS FUND REVENUES AND TRANSFERS		**$ 2,156,920**	**$ 19,714,785**	**$ -**
	(Use of Bond Funds & Undesignated Funds)	15,263,790	(3,831,045)	-
CAPITAL PROJECTS FUND EXPENDITURES				
Bond Sale Expenses		$ -	$ 400,000	
Capital Outlay/Special Requests			$ -	
Non Capital Outlay			$ 9,240	
West McLeroy Blvd		3,142,770	3,740,000	-
East McLeroy Blvd		826,000	3,222,000	
Old Decatur Road - north		4,026,000	3,407,500	
Knowles Drive		3,717,390	-	-
Library		3,052,855	-	-
Senior Center		660,570	-	-
Fire Station #2 Renovation			1,500,000	
Animal Shelter			3,250,000	
Old Decatur Rd/WJ Boaz Intersection Imprv			-	
Park Projects		1,101,430	-	-
Sidewalks		14,500	165,000	-
Blue Mound Green Ribbon		85,000		
HSIP Sidewalks Grants		100,000		
HSIP Signal Grants		100,000	50,000	
Blue Mound/Industrial Improv		198,195		
Comp Safety Action Plan		230,000		
RR Quiet Zone		166,000	140,000	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		**$ 17,420,710**	**$ 15,883,740**	**$ -**
CAPITAL PROJECTS FUND SURPLUS		**$ -**	**$ -**	

CITY OF SAGINAW
BUDGET SUMMARY
2026-2027

8/6/2026 12:18 FUND DEPARTMENT		2025-2026 REVISED		2026-2027 ADOPTED		2026-2027 SPEC REQ ONE-TIME
CCPD FUND REVENUES	**$**	**1,859,015**	**$**	**1,947,600**	**$**	**-**
(Use of Beg. Balance/ Undesignated Funds)		256,280		151,210		-
CCPD FUND EXPENDITURES	$	2,115,295	$	2,098,810	$	304,015
TOTAL CCPD FUND EXPENDITURES	**$**	**2,115,295**	**$**	**2,098,810**	**$**	**304,015**
CCPD FUND SURPLUS	**$**	**-**	**$**	**-**		
POLICE EXPENDABLE FUND REVENUES	**$**	**8,855**	**$**	**3,000**	**$**	**-**
(Use of Beg. Balance/ Undesignated Funds)		18,405		9,500		-
POLICE EXPENDABLE FUND EXPENDITURES/TRANSFERS	$	27,260	$	12,500	$	-
TOTAL POLICE EXPENDABLE FUND EXPENDITURES	**$**	**27,260**	**$**	**12,500**	**$**	**-**
POLICE EXPENDABLE FUND SURPLUS	**$**	**-**	**$**	**-**		
DRAINAGE UTILITY FUND REVENUES	**$**	**1,089,000**	**$**	**1,086,000**	**$**	**-**
(Use of Beg. Balance/ Undesignated Funds)		688,545		503,285		-
DRAINAGE UTILITY FUND EXPENDITURES/TRANSFERS	$	1,777,545	$	1,589,285	$	108,280
TOTAL DRAINAGE UTILITY FUND EXPENDITURES	**$**	**1,777,545**	**$**	**1,589,285**	**$**	**108,280**
DRAINAGE FUND SURPLUS	**$**	**-**	**$**	**-**		
STREET MAINTENANCE FUND REVENUES	**$**	**737,245**	**$**	**731,160**	**$**	**-**
(Use of Beg. Balance/ Undesignated Funds)		1,223,375		1,811,340		-
STREET MAINTENANCE FUND EXPENDITURES	$	1,960,620	$	2,542,500	$	-
TOTAL STREET MAINTENANCE FUND EXPENDITURES	**$**	**1,960,620**	**$**	**2,542,500**	**$**	**-**
STREET MAINTENANCE FUND SURPLUS	**$**	**-**	**$**	**-**		

CITY OF SAGINAW
BUDGET SUMMARY
2026-2027

8/6/2026 12:18 FUND DEPARTMENT		2025-2026 REVISED		2026-2027 ADOPTED		2026-2027 SPEC REQ ONE-TIME
DONATIONS FUND REVENUES	**$**	**657,360**	**$**	**636,955**	**$**	**-**
(Use of Beg. Balance/ Undesignated Funds)		(279,845)		(216,340)		-
DONATIONS FUND EXPENDITURES						
Animal Services	$	8,000	$	8,000	$	-
Parks		88,605		91,850		10,000
Library		111,005		151,365		-
Beautification		107,005		104,000		32,000
Senior Center		5,000		5,000		
Police		2,400		2,400		2,400
Fire		20,000		20,000		
Train and Grain festival		30,000		30,000		
Community Events		5,500		8,000		
TOTAL DONATIONS FUND EXPENDITURES	**$**	**377,515**	**$**	**420,615**	**$**	**44,400**
DONATIONS FUND SURPLUS	**$**	**-**	**$**	**-**		
GENERAL ESCROW FUND REVENUES	**$**	**344,875**	**$**	**402,560**	**$**	**-**
(Use of Beg. Balance/ Undesignated Funds)		1,659,650		890,215		-
GENERAL ESCROW FUND EXPENDITURES						
Hotel/Motel Tax	$	97,775	$	52,275	$	-
Court Technology		13,575		-		-
Court Security		15,000		17,000		-
PEG expense		8,980		8,980		-
Insurance Deductible		96,300		104,405		-
Transfer to Other Funds		1,678,980		1,076,585		
Court Security/Court Technology		16,080		33,530		
Economic Development Incentive		77,835		-		
Blue Mound Rd./Industrial Improv		-		-		
TOTAL GENERAL ESCROW FUND EXPENDITURES	**$**	**2,004,525**	**$**	**1,292,775**	**$**	**-**
GENERAL ESCROW FUND SURPLUS	**$**	**-**	**$**	**-**		

CITY OF SAGINAW
BUDGET SUMMARY
2026-2027

8/6/2026 12:18 FUND DEPARTMENT	2025-2026 REVISED	2026-2027 ADOPTED	2026-2027 SPEC REQ ONE-TIME
ENTERPRISE ESCROW FUND REVENUES	**$ 51,250**	**$ 56,051**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	343,250	338,449	-
ENTERPRISE ESCROW FUND EXPENDITURES			
Water Capital Projects	$ 394,500	$ 394,500	$ -
Wastewater Capital Projects	-	-	-
Other Expenditures	-	-	
TOTAL ENTERPRISE ESCROW FUND EXPENDITURES	**$ 394,500**	**$ 394,500**	**$ -**
ENTERPRISE ESCROW FUND SURPLUS	**$ -**	**$ -**	
PID FUND REVENUES	**$ 503,965**	**$ 442,100**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	(6,970)	(4,250)	-
PID FUND EXPENDITURES	$ 496,995	$ 437,850	$ -
TOTAL PID FUND EXPENDITURES	**$ 496,995**	**$ 437,850**	**$ -**
PID FUND SURPLUS	**$ -**	**$ -**	
TIRZ FUND REVENUES	**$ 279,950**	**$ 526,510**	**$ -**
(Use of Beg. Balance/ Undesignated Funds)	(249,950)	(414,380)	-
TIRZ FUND EXPENDITURES	$ 30,000	$ 112,130	$ -
TOTAL TIRZ FUND EXPENDITURES	**$ 30,000**	**$ 112,130**	**$ -**
TIRZ FUND SURPLUS	**$ -**	**$ -**	
GRAND TOTAL ALL FUNDS SURPLUS	**-**	**-**	**732,890**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

GENERAL FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR ENT FD-REIM FLEET MAINT	66,530	108,695	101,705	101,705	62,840	$ (38,865)	-38%
TSF FR ENT FD-REIM OPERATING	1,008,858	1,155,909	1,467,405	1,467,405	1,466,675	(730)	0%
TSF FR CCPD FD-REIM SAL/OPER	1,328,845	1,507,125	1,456,110	1,456,110	1,511,295	55,185	4%
TSF FR DR UT FD-REIM SAL/OPER	140,245	214,585	286,335	286,335	394,095	107,760	38%
TSF FR CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
TSF FR ESCROW FD	11,579	13,013	15,000	15,000	17,000	2,000	13%
TSF FR DON FD-REIM SALARIES	10,530	10,655	10,655	10,655	41,365	30,710	288%
TOTAL TRANSFERS	**2,566,587**	**3,009,982**	**3,337,210**	**3,337,210**	**3,493,270**	**$ 156,060**	**5%**
OTHER FIN SOURCES-LEASES	31,612	-	-	-	-	$ -	-
OTHER FIN SOURCES-SBITAS	25,762	-	-	-	-	-	-
MUNICIPAL COURT FINES & FEES	436,754	814,489	705,300	705,300	660,000	(45,300)	-6%
COURT ADMIN/FILING FEES	-	-	-	-		-	-
RECREATION MEMBERSHIP	40,750	36,190	45,000	45,000	36,605	(8,395)	-19%
RECREATION DAY PASS	20,781	20,215	20,800	20,800	21,650	850	4%
RECREATION PROGRAMS	64,029	38,999	39,000	39,000	42,300	3,300	8%
ATHLETIC LEAGUES	5,860	15,145	11,000	11,000	11,000	-	0%
SUMMER CAMP FEES	85,925	89,704	85,000	85,000	85,000	-	0%
FACILITY RENTAL FEES	70,697	92,673	88,000	88,000	110,540	22,540	26%
REC/AQUATIC MISC	8,624	8,089	6,000	6,000	6,000	-	0%
AQUATIC DAY PASS	66,623	70,439	113,000	113,000	84,000	(29,000)	-26%
SR CTR MEMBERSHIP NON-RES	6,640	6,580	22,500	22,500	36,000	13,500	60%
PERMITS & FEES	43,651	30,000	36,500	36,500	38,800	2,300	6%
SMALL CELL PERMIT	1,250	3,000	2,250	2,250	1,500	(750)	-33%
CONTRACTOR REGISTRATION FEES	31,900	32,125	31,000	31,000	36,370	5,370	17%
LIBRARY FINES & FEES	7,658	6,755	7,600	7,600	6,500	(1,100)	-14%
ANIMAL LICENSES & FEES	30,020	28,745	31,000	31,000	32,030	1,030	3%
POLICE ACCIDENT/FINGERPRINT	3,060	4,453	3,500	3,500	4,235	735	21%
POLICE DETENTION SERVICES	11,535	15,770	10,000	10,000	22,000	12,000	120%
SR CTR MEMBERSHIP RESIDENT		640	7,320	7,320	11,000	3,680	50%
SR CTR DAY PASS RESIDENT			100	100	100	-	0%
SR CTR DAY PASS NON-RES			400	400	400	-	0%
PROPERTY TAX-DELINQUENT	(96,173)	(2,224)	-	-	20,000	20,000	-
PROPERTY TAX-CURRENT	7,888,822	8,572,586	9,674,445	9,674,445	10,518,090	843,645	9%
DELINQUENT TAX P&I & FEES	29,504	6,919	7,000	7,000	10,400	3,400	49%
STATE SALES TAX	7,670,467	7,681,908	7,586,940	7,586,940	8,081,085	494,145	7%
FRANCHISE FEES-UTILITIES	1,305,231	1,249,755	1,290,545	1,290,545	1,295,780	5,235	0%
FRANCHISE FEES-CABLE TV	80,705	66,027	56,165	56,165	80,000	23,835	42%
FRANCHISE FEES-WASTE DISPOSAL	317,723	344,290	352,610	352,610	370,240	17,630	5%
MIXED BEVERAGE TAX	37,124	40,042	33,650	33,650	37,300	3,650	11%
BUILDING PERMITS	1,284,272	771,399	720,180	720,180	769,100	48,920	7%
ELECT, PLUMB, MECH PERMITS	70,643	69,351	66,000	66,000	73,810	7,810	12%
CONSTRUCTION INSPECTION FEES	194,895	64,800	-	-	-	-	-
RENTAL INSPECTION FEES	333,225	384,969	336,000	336,000	381,110	45,110	13%
REINSPECTION FEES	1,600	-	1,200	1,200	-	(1,200)	-100%
DEVELOPMENT FEES	4,670	1,000	-	-	1,000	1,000	-
GRANT ASSISTANCE	30,736	31,924	33,000	29,000	4,000	(29,000)	-88%
EMERGENCY MANAGEMENT CONTR	40,850	-	-	-	-	-	-
COUNTY FIRE RUN AID	118,000	141,600	141,600	116,600	43,000	(98,600)	-70%
COVID-19 TC/ARPA	1,438,734	606,836	-	108,620	-	-	-
SALE OF BADGE/PATCH	107	-	-	-	-	-	-
OTHER INCOME	69,185	35,793	61,400	61,400	77,700	16,300	27%
SALE OF AUTOS/EQUIPMENT	-	15,114	-	-	-	-	-
SWITCHYARD FEES	4,750	4,300	5,525	5,525	4,300	(1,225)	-22%
INT ON INVESTMENTS	1,122,001	796,312	720,000	720,000	600,000	(120,000)	-17%
INT ON INVESTMENTS-HOTEL/MOTEL						-	-
TOTAL REVENUES	**22,940,201**	**22,196,709**	**22,351,530**	**22,431,150**	**23,612,945**	**1,261,415**	**6%**
TOTAL TRANSFERS AND REVENUES	**25,506,788**	**25,206,692**	**25,688,740**	**25,768,360**	**27,106,215**	**$ 1,417,475**	**6%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

GENERAL ADMINISTRATIVE OFFICE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 1,001,127	$ 1,209,105	$ 1,229,150	$ 1,229,150	$ 1,301,815	$ 72,665	6%
SALARIES-REGULAR PART TIME	56,865	47,329	84,865	84,865	28,835	(56,030)	-66%
SALARIES-TEMPORARY PART TIME	8,835	6,788	-	-	-	-	-
SALARIES TEMPORARY FULL TIME	12,571	63,733	-	-	-	-	-
COMPENSATED ABSENCES	137,269	236,708	0	0	0	-	-
SOCIAL SECURITY & MEDICARE	77,678	92,205	100,525	100,525	101,795	1,270	1%
TMRS RETIREMENT	221,660	279,644	296,735	296,735	356,085	59,350	20%
OTHER COMPENSATION	0	0	0	0	0	-	-
INSURANCE-EMPLOYEES HEALTH	85,288	77,877	85,460	85,460	91,490	6,030	7%
FSA ADMINISTRATION FEES	62	79	310	310	310	-	0%
INSURANCE-WORKERS' COMP	2,507	1,425	1,125	1,445	1,315	190	17%
DATA PROCESSING EXPENSES	26,398	26,182	71,220	71,220	74,060	2,840	4%
BOOKS	150	0	200	200	200	-	0%
OFFICE SUPPLIES & EXPENSES	9,638	8,539	10,000	10,000	10,000	-	0%
POSTAGE	20,929	16,985	25,000	25,000	26,100	1,100	4%
COUNCIL SUPPLIES & EXPENSES	1,494	1,381	3,000	3,000	3,000	-	0%
CITY MGR DISCRETIONARY FUND	0	0	1,005	1,005	1,000	(5)	0%
MAINTENANCE ON MACHINES	2,997	3,125	3,000	3,000	3,000	-	0%
SUPPLIES	6,594	1,003	8,280	8,280	8,280	-	0%
ELECTION EXPENSES	9,415	10,114	15,000	15,000	17,930	2,930	20%
APPRAISAL EXPENSES	70,147	82,446	87,025	87,025	92,475	5,450	6%
BAD DEBTS	1,668	0	0	0	0	-	-
CONTRACT SERVICES - HUMAN RESOURCES	3,386	2,163	3,300	3,300	58,635	55,335	1677%
CONTRACT SERVICES-WEBCAST	8,998	9,362	10,795	10,795	10,795	-	0%
CONTRACT SERVICES-JANITORIAL	6,533	5,520	7,385	7,385	7,385	-	0%
LAND LEASE-DEPOT	6,152	6,337	6,530	6,530	6,730	200	3%
FILING FEES	1,441	1,263	3,000	3,000	3,000	-	0%
ORDINANCE CODIFICATION	5,423	5,381	5,500	5,500	5,950	450	8%
PHYSICALS	505	675	260	260	260	-	0%
PERSONNEL TESTING	30	97	80	80	80	-	0%
EMPLOYEE PROGRAMS	23,047	14,238	15,000	15,000	16,000	1,000	7%
EMPLOYEE ASSISTANCE PROGRAM	4,500	4,500	4,500	4,500	4,500	-	0%
PROGRAM ASSISTANCE	0		4,000	4,000	4,000	-	0%
PROGRAM ASSISTANCE	4,000	4,000	0	0	0	-	-
ADVERTISING-LEGAL	40,686	65,494	56,000	56,000	62,000	6,000	11%
DUES & SUBSCRIPTIONS	16,174	17,319	17,330	17,330	18,360	1,030	6%
MEETING EXPENSES	53,838	31,830	25,715	25,715	30,425	4,710	18%
EDUCATIONAL TRAINING/TRAVEL	7,773	10,685	15,250	15,250	14,500	(750)	-5%
ENGINEERING FEES	100,213	93,963	94,500	94,500	98,220	3,720	4%
UTILITIES	62,650	92,379	86,140	86,140	107,880	21,740	25%
INSURANCE-GEN LIABILITY/AUTO	14,045	15,527	23,200	21,635	22,765	(435)	-2%
INSURANCE-PUB OFF LIABILITY	15,054	15,017	14,720	14,425	18,810	4,090	28%
LEGAL & SPECIAL SERVICES & AUDIT	306,781	452,982	325,970	325,970	444,105	118,135	36%
TELEPHONE EXPENSES	3,030	3,491	3,420	3,420	4,350	930	27%
LEGAL SETTLEMENTS	0	0	0	0	0	-	-
CAPITAL OUTLAY/SPECIAL REQUESTS	0	(38,065)	4,315	169,580	0	(4,315)	-100%
LAND	0	7,949	0	0	0	-	-
BANK CHARGES	170,025	184,663	187,100	187,100	187,100	-	0%
NON CAPITAL OUTLAY	36,291	38,736	0	0	0	-	-
COVID-19 EXPENSE	130,790	262,221	0	108,620	0	-	-
TSF TO CAPITAL PROJECTS	0	0	0	0	0	-	-
TSF TO GENERAL ESCROW FUND	323,581					-	-
TSF TO DEBT SERV - LADDER TRUCK						-	-
	$3,098,238	**$3,472,395**	**$2,935,910**	**$3,208,255**	**$3,243,540**	**$307,630**	**10%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

MUNICIPAL COURT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 112,818	$ 113,186	$ 115,880	$ 115,880	$ 114,555	$ (1,325)	-1%
COMPENSATED ABSENCES	(769)	1,865	-	-	-	-	-
SOCIAL SECURITY & MEDICARE	8,499	8,527	8,865	8,865	8,765	(100)	-1%
TMRS RETIREMENT	23,970	24,604	26,170	26,170	30,655	4,485	17%
INSURANCE-EMPLOYEES HEALTH	16,304	16,869	16,320	16,320	20,355	4,035	25%
FSA ADMINISTRATION FEES	63	60	60	60	60	-	0%
INSURANCE-WORKERS' COMP	224	146	95	120	110	15	16%
DATA PROCESSING EXPENSES	13,728	10,829	2,000	2,000	2,000	-	0%
OFFICE SUPPLIES & EXPENSES	2,313	3,673	3,000	3,000	3,550	550	18%
CONTRACT SERVICES	63,980	66,182	69,450	69,450	73,050	3,600	5%
PHYSICALS	-	165	-	-	-	-	-
DUES & SUBSCRIPTIONS	300	110	275	275	295	20	7%
EDUCATIONAL TRAINING/TRAVEL	1,255	1,605	2,600	2,600	2,600	-	0%
UTILTIES	-	-	-	-	-	-	-
INSURANCE-GEN LIABILITY/AUTO	3,511	3,882	5,155	4,810	5,060	(95)	-2%
TELEPHONE EXPENSES	633	597	660	660	660	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	-	-				-	-
COVID-19 EXPENSE						-	-
TOTALS	**$ 246,828**	**$ 252,298**	**$ 250,530**	**$ 250,210**	**$ 261,715**	**$ 11,185**	**4%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

FIRE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 2,618,129	$ 3,046,892	$ 3,190,075	$ 3,190,075	$ 3,252,895	$ 62,820	2%
COMPENSATED ABSENCES	53,136	226,021	-	-	-	-	-
OVERTIME	162,780	100,041	101,585	101,585	102,605	1,020	1%
OVERTIME - FIRE OTHER	271,589	326,357	276,330	276,330	282,245	5,915	2%
SOCIAL SECURITY & MEDICARE	219,779	251,290	272,950	272,950	278,290	5,340	2%
TMRS RETIREMENT	648,137	754,690	805,740	805,740	973,460	167,720	21%
INSURANCE-EMPLOYEES HEALTH	303,676	322,077	316,880	316,880	344,730	27,850	9%
FSA ADMINISTRATION FEES	362	334	300	300	300	-	0%
INSURANCE-WORKERS' COMP	95,191	50,283	36,825	46,655	45,390	8,565	23%
UNIFORMS	17,296	26,017	22,000	22,000	47,000	25,000	114%
DATA PROCESSING EXPENSES	16,622	16,719	20,450	20,450	20,650	200	1%
OFFICE SUPPLIES & EXPENSES	3,074	1,523	3,000	3,000	3,000	-	0%
MAINTENANCE & REPAIRS	33,320	27,223	24,000	24,000	24,000	-	0%
MAINTENANCE ON MACHINES	4,394	4,264	7,200	7,200	7,200	-	0%
EQUIPMENT REPLACEMENT	9,684	17,078	13,000	13,000	13,000	-	0%
RADIO REPAIRS	3,389	1,799	3,900	3,900	3,900	-	0%
SUPPLIES	15,580	13,215	18,000	18,000	18,000	-	0%
EMERGENCY MEDICAL SERVICES	-		15,000	15,000	15,000	-	0%
EMERGENCY MEDICAL SERVICES	13,831	15,804	-	-	-	-	-
CONTRACT SERVICES-JANITORIAL	15,404	15,552	18,030	18,030	18,030	-	0%
CONTRACT SERVICES-DISPATCH	77,730	84,390	78,000	78,000	90,090	12,090	16%
FIRE PREVENTION	4,281	6,129	3,000	3,000	4,000	1,000	33%
PHYSICALS	29,390	28,050	25,500	25,500	26,885	1,385	5%
EMPLOYEE PROGRAMS	2,995	-	3,240	3,240	3,240	-	0%
EMPLOYEE ASSISTANCE PROGRAM	806	2,534	2,520	2,520	2,520	-	0%
HOUSEHOLD HAZARDOUS WASTE	14,060	34,439	-	-	-	-	-
DUES & SUBSCRIPTIONS	2,797	4,646	5,350	5,350	5,350	-	0%
EDUCATIONAL TRAINING/TRAVEL	17,199	20,866	20,000	20,000	20,000	-	0%
UTILITIES	46,557	55,961	57,870	57,870	56,595	(1,275)	-2%
INSURANCE-GEN LIABILITY/AUTO	51,348	58,026	77,325	72,110	78,415	1,090	1%
AMBULANCE SERVICE	-	51,258	315,930	315,930	496,845	180,915	57%
TELEPHONE EXPENSES	12,063	12,931	12,800	12,800	14,355	1,555	12%
RADIO SYSTEM EXPENSE	23,718	23,718	24,120	24,120	24,430	310	1%
CAPITAL OUTLAY/SPECIAL REQUEST	91,342	141,789	135,000	135,000	-	(135,000)	-100%
Non Capital Outlay	25,331	30,380	-	-	-	-	-
COVID-19 EXPENSE/ARPA	-	-	-	-	-	-	-
TSF TO DEBT SER-LADDER TRUCK	-	-	-	-	-	-	-
TOTALS	**$ 4,904,988**	**$ 5,772,297**	**$ 5,905,920**	**$ 5,910,535**	**$ 6,272,420**	**$ 366,500**	**6%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

POLICE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 3,518,829	$ 3,979,795	$ 4,268,810	$ 4,268,810	$ 4,275,105	$ 6,295	0%
COMPENSATED ABSENCES	121,169	405,555	-	-	-	-	-
SALARIES-REGULAR PART TIME	50,075	49,993	49,515	49,515	-	(49,515)	-100%
SALARIES-TEMPORARY PART TIME	4,844	2,173	-	-	-	-	-
OVERTIME	204,789	196,022	201,750	201,750	203,770	2,020	1%
SOCIAL SECURITY & MEDICARE	280,985	313,623	345,785	345,785	342,635	(3,150)	-1%
TMRS RETIREMENT	790,930	907,856	1,009,565	1,009,565	1,198,545	188,980	19%
INSURANCE-EMPLOYEES HEALTH	400,271	438,001	457,235	457,235	466,705	9,470	2%
FSA ADMINISTRATION FEES	5,666	10,058	720	720	960	240	33%
INSURANCE-WORKERS' COMP	101,749	53,761	37,765	47,855	46,550	8,785	23%
UNIFORMS	14,269	28,886	22,700	22,700	22,700	-	0%
DATA PROCESSING EXPENSES	8,775	24,394	25,615	25,615	25,615	-	0%
BOOKS	4,669	500	6,000	6,000	3,000	(3,000)	-50%
OFFICE SUPPLIES & EXPENSES	11,264	8,014	11,950	11,950	11,950	-	0%
RECORDS/COMM SUPPLIES	276	-	1,500	1,500	1,500	-	0%
INVESTIGATOR SUPPLIES	5,035	2,194	5,500	5,500	5,500	-	0%
SPC-CID-ANALYSIS/JUVENILE/AGIN	18,887	21,162	35,000	35,000	25,000	(10,000)	-29%
CRIME PREVENTION SUPPLIES	-	-	-	-	-	-	-
HONOR GUARD SUPPLIES	2,060	1,362	5,000	5,000	5,000	-	0%
FIRING RANGE SUPPLIES	17,763	18,165	40,500	40,500	18,000	(22,500)	-56%
MAINTENANCE & REPAIRS	122,759	223	-	-	-	-	-
MAINTENANCE ON MACHINES	10,859	6,131	10,000	10,000	10,000	-	0%
EQUIPMENT REPLACMENT	1,178	2,693	2,000	2,000	2,000	-	0%
RADIO REPAIRS	6,344	794	8,000	8,625	10,000	2,000	25%
SUPPLIES	13,618	13,566	13,000	13,000	15,340	2,340	18%
CONTRACT SERVICES-JANITORIAL	16,136	18,408	21,185	21,185	21,185	-	0%
CONTRACT SERVICES - DISPATCH	429,651	601,500	631,590	631,590	644,480	12,890	2%
EQUIPMENT RENTAL	-	-	-	-	20,000	20,000	-
PHYSICALS	6,118	9,213	5,500	5,500	5,500	-	0%
EMPLOYEE PROGRAMS	129	4,004	6,000	6,000	6,000	-	0%
EMPLOYEE ASSISTANCE PROGRAM	3,948	3,948	4,620	4,620	4,620	-	0%
PRISONER CARE	3,375	4,408	5,500	5,500	5,500	-	0%
ADVERTISING	192	339	1,500	1,500	1,500	-	0%
DUES & SUBSCRIPTIONS	9,834	8,212	10,000	10,000	10,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	24,829	30,358	30,000	30,000	30,000	-	0%
LEOSE TRAINING	3,316	4,100	4,000	4,000	5,300	1,300	33%
UTILITIES	37,269	40,271	40,945	40,945	42,320	1,375	3%
INSURANCE-GEN LIABILITY/AUTO	97,624	109,865	126,295	117,780	123,945	(2,350)	-2%
INSURANCE-POLICE LIABILITY	21,068	20,941	19,325	18,940	20,470	1,145	6%
TELEPHONE EXPENSES	17,593	19,273	17,500	17,500	17,500	-	0%
RADIO SYSTEM EXPENSE	41,089	41,026	41,100	41,100	42,855	1,755	4%
CAPITAL OUTLAY/SPECIAL REQUEST	-	3,335	365,575	365,575	289,075	(76,500)	-21%
NON CAPITAL OUTLAY	0	0	0	0	0	-	-
COVID-19 EXPENSE/ARPA	719,025	22,623	0	0	0	-	-
TOTALS	**$ 7,148,260**	**$ 7,426,745**	**$ 7,888,545**	**$ 7,890,360**	**$ 7,980,125**	**$ 91,580**	**1%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

PUBLIC SERVICES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/
SALARIES	$ 696,213	$ 703,763	$ 903,015	$ 903,015	$ 978,750	$ 75,735	8%
COMPENSATED ABSENCES	9,920	87,882	-	-	-	-	-
SALARIES - TEMPORARY PART TIME	-	-	-	-	-	-	-
SALARIES - TEMPORARY FULL TIME		43,874	-	-	-	-	-
OVERTIME	54,412	68,793	45,680	45,680	46,140	460	1%
SOCIAL SECURITY & MEDICARE	56,559	61,795	72,575	72,575	78,405	5,830	8%
TMRS RETIREMENT	159,701	178,934	214,240	214,240	274,260	60,020	28%
INSURANCE-EMPLOYEES HEALTH	86,093	95,125	110,765	110,765	122,005	11,240	10%
FSA ADMINISTRATION FEES	593	125	120	120	180	60	50%
INSURANCE-WORKERS' COMP	28,800	15,803	11,640	14,910	17,515	5,875	50%
UNIFORMS	5,910	9,129	8,000	8,000	8,000	-	0%
DATA PROCESSING EXPENSES	5,931	-	8,750	8,750	8,750	-	0%
SUPPLIES	16,381	23,560	30,000	30,000	30,000	-	0%
BUILDING MAINTENANCE & REPAIRS	314,643	260,188	250,000	250,000	210,000	(40,000)	-16%
A/C REPAIR & REPLACEMENT	-	-	-	-	100,000	100,000	-
CONTRACT MAINTENANCE & REPAIRS	9,296	8,717	10,000	10,000	10,000	-	0%
PARK MAINTENANCE & SUPPLIES	-	-	-	-	-	-	-
SIDEWALK REPLACEMENT	25,371	23,215	40,000	40,000	50,000	10,000	25%
STREET MAINTENANCE & SUPPLIES	77,778	85,556	100,000	100,000	100,000	-	0%
SIGN SUPPLIES & MATERIALS	28,953	23,501	35,000	35,000	35,000	-	0%
SIGNAL LIGHT REPAIRS	74,810	27,652	20,000	20,000	25,000	5,000	25%
PRINCIPAL EXPENSE-SBITA	2,750	2,495	-	-	-	-	-
CONTRACT SERVICES-MOWING	198,538	203,050	167,520	167,520	173,000	5,480	3%
CONTRACT SERVICES-JANITORIAL	1,908	1,660	2,075	2,075	10,540	8,465	408%
CONTRACT SERVICES	25,800	51,600	-	-	-	-	-
INTEREST EXPENSE-SBITA		255			-	-	-
PHYSICALS	280	370	400	400	400	-	0%
HOUSEHOLD HAZARDOUS WASTE	-	3,420	18,910	37,000	47,820	28,910	153%
DUES & SUBSCRIPTIONS	97	128	1,000	1,000	1,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	5,753	5,337	10,000	10,000	10,000	-	0%
UTILITIES	279,834	287,258	298,905	298,905	296,580	(2,325)	-1%
INSURANCE-GEN LIABILITY/AUTO	19,312	21,350	30,930	28,845	37,940	7,010	23%
SPECIAL SERVICES - PLANNING	23,051	563	10,000	10,000	10,000	-	0%
TELEPHONE EXPENSES	7,139	7,431	7,700	7,700	7,700	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	54,123	263,909	115,000	511,175	396,175	281,175	245%
KEETER BUILDING REMODEL				1,904,140	1,004,140		
Non Capital Outlay	82,631	127,919	-	-	-	-	-
COVID-19 EXPENSE	396,307	276,165	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
TOTALS	**$ 2,748,888**	**$ 2,970,520**	**$ 2,522,225**	**$ 4,841,815**	**$ 4,089,300**	**$ 562,935**	**22%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

PARKS

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 97,031	$ 85,254	$ 100,130	$ 100,130	$ 102,395	$ 2,265	2%
COMPENSATED ABSENCES	622	1,819	-	-	-	-	-
OVERTIME	2,521	1,576	2,575	2,575	2,600	25	1%
SOCIAL SECURITY & MEDICARE	7,497	6,020	7,860	7,860	8,035	175	2%
TMRS RETIREMENT	21,148	18,904	23,195	23,195	28,100	4,905	21%
INSURANCE-EMPLOYEES HEALTH	12,313	18,031	23,330	23,330	22,585	(745)	-3%
FSA ADMINISTRATION FEES	406	-	-	-	-	-	-
INSURANCE-WORKERS' COMP	2,136	1,156	770	985	850	80	10%
UNIFORMS	1,162	1,849	2,000	2,000	2,000	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
PARK MAINTENANCE & SUPPLIES	84,426	100,379	95,000	95,000	110,000	15,000	16%
CONTRACT SERVICES - MOWING	171,934	173,052	142,770	142,770	147,000	4,230	3%
CONTRACT SERVICES - JANITORIAL	1,066	928	1,160	1,160	1,160	-	0%
EDUCATIONAL TRAINING/TRAVEL	-	-	4,000	4,000	4,000	-	0%
UTILITIES	27,656	52,239	45,730	45,730	55,570	9,840	22%
INSURANCE-GEN LIABILITY/AUTO	3,511	4,358	5,155	4,810	5,060	(95)	-2%
TELEPHONE EXPENSES	817	535	780	780	780	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	32,468	16,070	-	-	-	-	-
Non Capital Outlay	-	-	-	-	-	-	-
ARPA EXPENSE	3,143	37,405	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
TOTALS	**$ 469,857**	**$ 519,574**	**$ 454,455**	**$ 454,325**	**$ 490,135**	**$ 35,680**	**8%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

COMMUNITY SERVICES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 393,148	$ 354,049	$ 153,920	$ 153,920	$ 157,120	$ 3,200	2%
COMPENSATED ABSENCES	31,922	19,402	-	-	-	-	-
SALARIES-REGULAR PART TIME	135,134	140,679	117,110	117,110	145,640	28,530	24%
SALARIES-TEMPORARY PART TIME	167,804	204,525	240,295	240,295	240,295	-	0%
SOCIAL SECURITY & MEDICARE	51,630	52,057	39,115	39,115	41,545	2,430	6%
TMRS RETIREMENT	112,231	107,402	61,205	61,205	81,020	19,815	32%
INSURANCE-EMPLOYEES HEALTH	58,135	50,350	23,575	23,575	25,780	2,205	9%
FSA ADMINISTRATION FEES	1,163	1,076	60	60	60	-	0%
INSURANCE WORKERS' COMP	14,639	8,280	3,370	4,315	4,165	795	24%
UNIFORMS	2,227	2,102	2,500	2,500	2,500	-	0%
DATA PROCESSING EXPENSES	5,050	4,773	7,500	7,500	7,500	-	0%
OFFICE SUPPLIES & EXPENSES	5,026	3,915	5,000	5,000	5,000	-	0%
SUPPLIES	34,710	34,816	38,000	38,000	38,000	-	0%
SUPPLIES-POOL CHEMICALS	-	16,143	16,000	16,000	20,000	4,000	25%
SENIOR CENTER SUPPLIES	15,003	19,423	-	-	-	-	-
MAINTENANCE & REPAIRS	3,163	3,228	4,000	4,000	4,000	-	0%
MAINTENANCE ON MACHINES	1,113	1,695	2,000	2,000	3,500	1,500	75%
SPECIAL PROGRAMS	20,258	23,224	26,000	26,000	26,000	-	0%
AQUATIC SUPPLIES & EQUIPMENT	29,074	17,037	16,000	16,000	18,000	2,000	13%
SENIOR CENTER EVENTS & ACTIVITIES	16,696	16,773	-	-	-	-	-
CONTRACT SERVICES	56,488	37,016	70,000	70,000	50,000	(20,000)	-29%
CONTRACT SERVICES-JANITORIAL	30,017	36,108	40,155	40,155	40,155	-	0%
SENIOR CENTER INSTRUCTORS	8,978	8,232	-	-	-	-	-
PHYSICALS	3,480	3,900	2,900	2,900	2,900	-	0%
DUES & SUBSCRIPTIONS	1,099	610	1,400	1,400	1,400	-	0%
EDUCATIONAL TRAINING/TRAVEL	1,532	100	1,500	1,500	1,500	-	0%
UTILITIES	103,188	94,351	101,005	101,005	96,240	(4,765)	-5%
INSURANCE-GEN LIABILITY/AUTO	8,778	9,705	5,155	4,810	5,060	(95)	-2%
TELEPHONE EXPENSES	2,241	1,999	2,075	2,075	2,075	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	32,304	119,554	258,680	258,680	-	(258,680)	-100%
Non Capital Outlay	109,368	30,801				-	-
ARPA EXPENSE	189,469					-	-
TOTALS	**$ 1,645,066**	**$ 1,423,322**	**$ 1,238,520**	**$ 1,239,120**	**$ 1,019,455**	**$ (219,065)**	**-18%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

LIBRARY

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 372,102	$ 425,082	$ 427,450	$ 427,450	$ 431,115	$ 3,665	1%
COMPENSATED ABSENCES	255	34,042	-	-	-	-	-
SALARIES-REGULAR PART TIME	134,186	132,644	144,595	144,595	175,840	31,245	22%
SALARIES-TEMPORARY PART TIME	5,731	7,662	9,900	9,900	9,900	-	0%
SOCIAL SECURITY & MEDICARE	38,037	42,359	44,520	44,520	47,190	2,670	6%
TMRS RETIREMENT	105,942	119,885	129,185	129,185	162,420	33,235	26%
INSURANCE-EMPLOYEES HEALTH	51,899	53,931	51,905	51,905	50,845	(1,060)	-2%
FSA ADMINISTRATION FEES	63	60	60	60	60	-	0%
INSURANCE-WORKERS' COMP	1,485	868	630	810	760	130	21%
DATA PROCESSING EXPENSES	14,707	13,666	15,585	15,585	15,585	-	0%
BOOKS, CDs, DVDs	58,804	57,510	58,100	58,100	58,100	-	0%
BOOK LEASING PLAN	-	-	-	-	-	-	-
OFFICE SUPPLIES & EXPENSES	13,977	11,190	12,740	12,740	13,330	590	5%
SUPPLIES & EQUIPMENT	8,183	11,960	11,910	11,910	12,300	390	3%
MAINTENANCE ON MACHINES	1,892	1,772	4,200	4,200	6,800	2,600	62%
CONTRACT SERVICES-JANITORIAL	7,317	8,323	54,445	54,445	45,980	(8,465)	-16%
PHYSICALS	230	770	300	300	300	-	0%
DUES & SUBSCRIPTIONS	3,107	3,146	2,970	2,970	2,820	(150)	-5%
EDUCATIONAL TRAINING/TRAVEL	4,958	4,103	5,500	5,500	6,000	500	9%
UTILITIES	14,518	61,599	51,535	51,535	101,180	49,645	96%
INSURANCE-GEN LIABILITY/AUTO	10,534	11,646	15,465	14,425	15,175	(290)	-2%
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-	-
COVID-19 EXPENSE	-	-	-	-	-	-	-
TOTALS	**$ 847,928**	**$ 1,002,218**	**$ 1,040,995**	**$ 1,040,135**	**$ 1,155,700**	**$ 114,705**	**11%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

INSPECTIONS/CODE ENFORCEMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 683,750	$ 711,266	$ 744,585	$ 744,585	$ 620,585	$ (124,000)	-17%
COMPENSATED ABSENCES	13,281	48,756	0	0	0	0	-
SALARIES-REGULAR PART TIME	0	0	0	0	0	0	-
OVERTIME	810	956	1,545	1,545	1,560	15	1%
SOCIAL SECURITY & MEDICARE	49,980	51,894	57,080	57,080	47,595	(9,485)	-17%
TMRS RETIREMENT	145,533	154,757	168,495	168,495	166,485	(2,010)	-1%
INSURANCE-EMPLOYEES HEALTH	99,741	97,395	98,970	98,970	86,530	(12,440)	-13%
FSA ADMINISTRATION FEES	1,341	1,333	360	360	420	60	17%
INSURANCE-WORKERS' COMP	2,632	1,553	1,070	1,370	1,055	(15)	-1%
UNIFORMS	4,394	2,877	4,000	4,000	4,000	0	0%
DATA PROCESSING EXPENSES	3,914	5,346	7,520	7,520	21,520	14,000	186%
OFFICE SUPPLIES & EXPENSES	7,257	4,681	7,000	7,000	7,000	0	0%
MAINTENANCE AND REPAIRS	403	387	0	0	0	0	-
MAINTENANCE ON MACHINES	3,885	2,345	4,000	4,000	4,000	0	0%
CONTRACT SERVICES-MOWING	0	0	1,500	1,500	7,500	6,000	400%
CONTRACT SERVICES-JANITORIAL	4,751	4,680	5,580	5,580	5,580	0	0%
PHYSICALS	0	60	0	0	0	0	-
DUES & SUBSCRIPTIONS	2,665	1,859	3,000	3,000	3,000	0	0%
EDUCATIONAL TRAINING/TRAVEL	8,624	8,128	9,000	9,000	9,000	0	0%
HOUSING PROGRAM	0	0	0	0	10,000	10,000	-
ABATEMENT OF PROPERTY	245	240	0	0	0	0	-
UTILITIES	3,718	13,273	6,305	6,305	6,770	465	7%
INSURANCE-GEN LIABILITY/AUTO	17,556	19,409	25,775	24,040	22,765	(3,010)	-12%
TELEPHONE EXPENSES	6,439	6,733	7,130	7,130	7,130	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	22,324	66,504	26,420	26,420	7,800	(18,620)	-70%
CREDIT CARD PROCESSING FEE	0	0	0	0	0	0	-
NON CAPITAL OUTLAY		1856.6				0	-
COVID-19 EXPENSE						0	-
TOTALS	**$ 1,083,243**	**$ 1,206,287**	**$ 1,179,335**	**$ 1,177,900**	**$ 1,040,295**	**(139,040)**	**-12%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

ANIMAL SERVICES

ACCOUNT DESCRIPTION	YEAR END ACTUAL 2023-2024	YEAR END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 281,680	$ 284,088	$ 293,160	$ 293,160	$ 342,400	$ 49,240	17%
COMPENSATED ABSENCES	4,342	28,006	0	0	0	0	-
SALARIES-REGULAR PART TIME	49,948	45,300	70,580	70,580	23,955	(46,625)	-66%
SALARIES - TEMPORARY PART TIME	7,934	28,026	6,600	6,600	6,600	0	0%
OVERTIME	26,152	33,878	37,215	37,215	37,590	375	1%
SOCIAL SECURITY & MEDICARE	27,097	28,955	31,180	31,180	31,405	225	1%
TMRS RETIREMENT	76,019	84,164	92,035	92,035	109,865	17,830	19%
INSURANCE-EMPLOYEES HEALTH	45,626	47,215	45,805	45,805	56,960	11,155	24%
FSA ADMINISTRATION FEES	249	241	240	240	240	0	0%
INSURANCE-WORKERS' COMP	11,661	6,814	4,895	6,270	6,195	1,300	27%
UNIFORMS	4,692	4,597	7,000	7,000	7,000	0	0%
DATA PROCESSING EXPENSES	3,646	8,084	9,000	9,000	9,000	0	0%
OFFICE SUPPLIES & EXPENSES	5,386	7,876	8,000	8,000	8,000	0	0%
OFFICER EQUIPMENT	(71)	298	4,000	4,000	4,070	70	2%
SHELTER SUPPLIES	13,849	17,946	20,000	20,000	20,000	0	0%
SUPPLIES & EQUIPMENT	8,181	11,520	11,000	11,000	11,000	0	0%
PRINCIPAL EXP - SBITA	3,325	3,386	0	0	0	0	-
PRINCIPAL EXP - LEASE		4,726				0	-
CONTRACT SERVICES-JANITORIAL	2,389	2,184	2,980	2,980	2,980	0	0%
CONTRACT SERVICES - VET	5,751	(1,222)	14,000	14,000	14,000	0	0%
INTEREST EXP - LEASE		1,370				0	-
INTEREST EXP - SBITA	515	383	0	0	0	0	-
PHYSICALS	295	1,975	3,000	3,000	3,000	0	0%
DUES & SUBSCRIPTIONS	200	325	500	500	500	0	0%
EDUCATIONAL TRAINING/TRAVEL	851	2,105	5,000	5,000	5,000	0	0%
ABATEMENT OF PROPERTY	0	0	0	0	0	0	-
UTILITIES	15,473	15,985	16,800	16,800	15,735	(1,065)	-6%
INSURANCE-GEN LIABILITY/AUTO	8,778	9,705	12,890	12,020	12,650	(240)	-2%
TELEPHONE EXPENSES	4,385	5,278	5,435	5,435	5,435	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	7,473	108,288	17,500	48,050	0	(17,500)	-100%
NON CAPITAL OUTLAY	11,597	24,000				0	-
ARPA EXPENSE						0	-
TOTALS	**$ 627,423**	**$ 815,495**	**$ 718,815**	**$ 749,870**	**$ 733,580**	**14,765**	**2%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

FLEET MAINTENANCE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 160,821	$ 224,158	$ 172,085	$ 172,085	$ 149,510	$ (22,575)	-13%
COMPENSATED ABSENCES	3,697	(19,040)	0	0	0	0	-
SALARIES - TEMP PART TIME						0	-
OVERTIME	0	1,808	2,845	2,845	2,875	30	1%
SOCIAL SECURITY & MEDICARE	11,559	16,560	13,385	13,385	11,655	(1,730)	-13%
TMRS RETIREMENT	34,154	49,126	39,505	39,505	40,780	1,275	3%
INSURANCE-EMPLOYEES HEALTH	20,906	28,452	23,990	23,990	8,080	(15,910)	-66%
FSA ADMINISTRATION FEES	0	0	0	0	0	0	-
INSURANCE-WORKERS' COMP	3,556	2,129	1,890	2,420	1,505	(385)	-20%
UNIFORMS	1,742	3,067	2,655	2,655	1,500	(1,155)	-44%
DATA PROCESSING EXPENSES	1,788	2,524	7,500	7,500	5,000	(2,500)	-33%
GASOLINE	188,770	185,966	255,000	255,000	255,000	0	0%
SUPPLIES	24,581	17,824	22,000	22,000	25,000	3,000	14%
EQUIPMENT TIRES	29,808	19,516	27,500	27,500	30,000	2,500	9%
TOOLS	1,115	5,758	5,000	5,000	6,600	1,600	32%
PARTS	56,818	90,315	60,910	60,910	65,000	4,090	7%
CONTRACT REPAIRS	51,882	72,330	59,115	195,815	60,000	885	1%
RADIO REPAIRS	0	0	0	0	0	0	-
PRINCIPAL EXPENSE-SBITA	2,750	2,495			0	0	-
CONTRACT SERVICES-JANITORIAL	596	518	650	650	650	0	0%
INTEREST EXP - SBITA		255					
PHYSICALS	145	165	100	100	200	100	100%
EDUCATIONAL TRAINING/TRAVEL	0	7,336	7,000	7,000	2,500	(4,500)	-64%
UTILITIES	6,377	9,398	8,335	8,335	10,740	2,405	29%
INSURANCE-GEN LIABILITY/AUTO	3,511	3,882	5,155	4,810	5,060	(95)	-2%
TELEPHONE EXPENSES	1,426	1,552	1,080	1,080	1,080	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	0	0	0	0	-
TSF TO GEN ESCROW FUND	102,945	102,945	0	0	0	0	-
Non Capital Outlay	0	0	0	0	0	0	-
COVID-19 EXPENSE						0	-
TOTALS	**$ 708,947**	**$ 829,039**	**$ 715,700**	**$ 852,585**	**$ 682,735**	**$ (32,965)**	**-5%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ -	$ -	$ -	$ -		$ -	-
COMPENSATED ABSENCES	-	-	-	-	-	$ -	-
SOCIAL SECURITY & MEDICARE	-	-	-	-	-	$ -	-
TMRS RETIREMENT	-	-	-	-	-	$ -	-
INSURANCE-EMPLOYEES HEALTH	-	-	-	-	-	$ -	-
INSURANCE-WORKERS' COMP	-	-	-	-	-	$ -	-
DATA PROCESSING EXPENSES	656	9,336	1,500	1,500	1,500	$ -	0%
OFFICE SUPPLIES & EXPENSES	1,092	2,441	1,500	1,500	2,000	$ 500	33%
PROMOTIONAL SUPPLIES	131	275	-	-	-	$ -	-
PROMOTIONAL SUPPLIES	-		1,200	1,200	1,200	$ -	0%
MISCELLANEOUS EXPENSE	2,931	3,358	-	-	-	$ -	-
MISCELLANEOUS EXPENSE	-		11,000	11,000	11,500	$ 500	5%
PHOTOGRAPHIC/AUDIO/VIDEO	-	-	1,500	1,500	1,000	$ (500)	-33%
CONTRACTUAL SERVICES	32,645	23,577	28,000	28,000	28,000	$ -	0%
ADVERTISING	51	1,150	1,200	1,200	1,200	$ -	0%
DUES & SUBSCRIPTIONS	11,887	10,582	12,960	12,960	12,960	$ -	0%
ECONOMIC DEVELOPMENT REIMB	-	-	-	-	-	$ -	-
ECONOMIC DEV INCENTIVE	26,795	15,000	-	500,000		$ -	-
BUILDING IMPROVEMENT GRANTS	47,366	40,000	40,000	40,000	40,000	$ -	0%
BUSINESS TRAINING/TRAVEL	3,769	4,703	10,195	10,195	11,950	$ 1,755	17%
INSURANCE-GEN LIABILITY/AUTO	-	-	-	-	-	$ -	-
PROFESSIONAL SERVICES	-	-	-	-	-	$ -	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	$ -	-
TRANSFER TO GF ESCROW	30,740	35,000				$ -	-
TOTALS	**$ 158,064**	**$ 145,423**	**$ 109,055**	**$ 609,055**	**$ 111,310**	**$ 2,255**	2%

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

INFORMATION TECHNOLOGY

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 183,053	$ 228,885	$ 228,150	$ 228,150	$ 230,005	$ 1,855	1%
COMPENSATED ABSENCES	26,463	41,406	0	0		$ -	-
OVERTIME			0	0		$ -	-
SOCIAL SECURITY & MEDICARE	12,864	16,780	17,455	17,455	17,595	$ 140	1%
TMRS RETIREMENT	38,879	49,744	51,525	51,525	61,550	$ 10,025	19%
INSURANCE-EMPLOYEES HEALTH	20,757	21,718	21,070	21,070	20,355	$ (715)	-3%
FSA ADMINISTRATION FEES	124	60	60	60	60	$ -	0%
INSURANCE-WORKERS' COMP	406	234	190	240	225	$ 35	18%
UNIFORMS	0	0	0	0		$ -	-
DATA PROCESSING EXPENSES	47,694	31,144	50,960	50,960	50,960	$ -	0%
REMOTE ACCESS FEES	2,832	0	5,850	5,850	8,040	$ 2,190	37%
EMAIL/NETWORK SECURITY EXP	45,223	44,500	61,660	61,660	94,000	$ 32,340	52%
OFFICE SUPPLIES & EXPENSES	0	0	0	0		$ -	-
COMPUTER REPLACEMENTS	46,455	63,230	75,600	75,600	97,750	$ 22,150	29%
SERVER REPLACEMENTS	13,957	36,770	0	0		$ -	-
PRINCIPAL EXP-SBITA	28,882	30,128	0	0		$ -	-
CONTRACT SERVICES	89,630	117,434	108,955	108,955	158,760	$ 49,805	46%
INTEREST EXPENSE-SBITA	2,546	1,300	0	0		$ -	-
DUES & SUBSCRIPTIONS	4,758	9,191	5,710	5,710	795	$ (4,915)	-86%
EDUCATIONAL TRAINING/TRAVEL	0	200	3,180	3,180	3,180	$ -	0%
UTILTIES	21,522	28,744	15,000	15,000	0	$ (15,000)	-100%
INSURANCE-GEN LIABILITY/AUTO	3,511	3,882	5,155	4,810	5,060	$ (95)	-2%
INTERNET EXPENSE	77,738	56,430	90,000	90,000	55,000	$ (35,000)	-39%
TELEPHONE SYSTEM EXPENSE			38,500	38,500	19,200	$ (19,300)	-50%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	0	0		$ -	-
NON CAPITAL OUTLAY						$ -	-
COVID-19 EXPENSE						$ -	-
TOTALS	**$ 667,292**	**$ 781,780**	**$ 779,020**	**$ 778,725**	**$ 822,535**	**$ 43,515**	**6%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

EMERGENCY MANAGEMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 61,110	$ -	$ -	$ -	$ -	$ -	-
COMPENSATED ABSENCES	(2,369)	0	0	0	$ -	$ -	-
OVERTIME	0	0	0	0	$ -	$ -	-
SOCIAL SECURITY & MEDICARE	4,675	0	0	0	$ -	$ -	-
TMRS RETIREMENT	13,006	0	0	0	$ -	$ -	-
INSURANCE-EMPLOYEES HEALTH	68	0	0	0	$ -	$ -	-
FSA ADMINISTRATION FEES	0	0	0	0	$ -	$ -	-
INSURANCE-WORKERS' COMP	201	119	75	95	$ -	$ (75)	-100%
UNIFORMS	0	0	1,000	1,000	$ 1,000	$ -	0%
OFFICE SUPPLIES & EXPENSES	0	0	300	300	$ 300	$ -	0%
EQUIPMENT REPLACEMENT	1,413	953	1,500	1,500	$ 1,500	$ -	0%
SUPPLIES	263	0	250	250	$ 250	$ -	0%
OUTDOOR WARNING SIGN REPAIRS	0		8,160	8,160	$ 8,160	$ -	0%
OUTDOOR WARNING SIGN REPAIRS	3,086	6,084	0	0		$ -	-
EMERGENCY PREPAREDNESS	5,136	3,848	0	0	$ -	$ -	-
EMERGENCY PREPAREDNESS	0		5,000	5,000	$ 5,000	$ -	0%
PHYSICALS	0	0	850	850	$ 850	$ -	0%
DUES & SUBSCRIPTIONS	13,068	13,722	13,300	13,300	$ 14,410	$ 1,110	8%
EDUCATIONAL TRAINING	173	0	1,500	1,500	$ 1,500	$ -	0%
INSURANCE-GEN LIABILITY/AUTO	1,756	1,941	2,690	2,515	$ -	$ (2,690)	-100%
TELEPHONE EXPENSES	505	563	505	505	$ 505	$ -	0%
RADIO SYSTEM EXPENSE	0	0	405	405	$ 415	$ 10	2%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	0	0	$ -	$ -	-
						-	-
TOTALS	**$ 102,091**	**$ 27,229**	**$ 35,535**	**$ 35,380**	**$ 33,890**	**$ (1,645)**	**-5%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

COMMUNICATIONS

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 78,589	$ 126,551	$ 171,355	$ 171,355	$ 222,275	$ 50,920	30%
COMPENSATED ABSENCES	3,060	21,204	-	-	-	$ -	-
SALARIES-REGULAR PART TIME	3,204	-	-	-	-	$ -	-
SALARIES-TEMPORARY PART TIME	135	-	12,150	12,150	12,150	$ -	0%
SALARIES-TEMPORARY FULL TIME							
SOCIAL SECURITY & MEDICARE	6,169	9,545	14,040	14,040	17,935	$ 3,895	28%
TMRS RETIREMENT	16,689	27,600	38,700	38,700	59,480	$ 20,780	54%
INSURANCE-EMPLOYEES HEALTH	8,152	13,503	16,455	16,455	23,965	$ 7,510	46%
FSA ADMINISTRATION FEES	63	63	60	60	120	$ 60	100%
INSURANCE WORKERS' COMP	173	100	150	190	230	$ 80	53%
DATA PROCESSING EXPENSES	11,892	17,824	18,000	18,000	18,500	$ 500	3%
OFFICE SUPPLIES & EXPENSES	866	4,437	1,500	1,500	3,000	$ 1,500	100%
COMMUNITY WEBSITE MAINTENANCE	8,700	8,400	8,400	8,400	8,400	$ -	0%
SAGINAW CHANNEL OPERATIONS	-	-	7,730	7,730	7,000	$ (730)	-9%
SUPPLIES - CITIZEN ENGAGEMENT	11,333	15,978	19,325	19,325	19,325	$ -	0%
PRINCIPAL EXPENSE-SBITA	3,500	3,191			-	$ -	-
CONTRACT SERVICES	739	1,313	2,000	2,000	2,000	$ -	0%
INTEREST EXPENSE-SBITA		309					
DUES & SUBSCRIPTIONS	873	1,554	2,565	2,565	2,600	$ 35	1%
EDUCATIONAL TRAINING/TRAVEL	1,212	8,527	8,900	8,900	10,000	$ 1,100	12%
INSURANCE-GEN LIABILITY/AUTO	1,756	1,941	5,155	4,810	7,590	$ 2,435	47%
CAPITAL OUTLAY/SPECIAL REQUEST	35,138	42,837	-	-	-	$ -	-
Non Capital Outlay	11,681				-	$ -	-
COVID-19 EXPENSE					-	$ -	-
TOTALS	**$ 203,926**	**$ 304,878**	**$ 326,485**	**$ 326,180**	**$ 414,570**	**$ 88,085**	**27%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

SENIOR CENTER

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ -	$ -	$ 122,720	$ 122,720	$ 124,400	$ 1,680	1%
COMPENSATED ABSENCES	0	0	0	0	-	-	-
SALARIES-REGULAR PART TIME	0	0	47,375	47,375	48,610	1,235	3%
SOCIAL SECURITY & MEDICARE	0	0	13,015	13,015	13,235	220	2%
TMRS RETIREMENT	0	0	38,410	38,410	46,300	7,890	21%
INSURANCE-EMPLOYEES HEALTH	0	0	21,070	21,070	20,355	(715)	-3%
FSA ADMINISTRATION FEES	0	0	60	60	60	-	0%
INSURANCE-WORKERS' COMP	0	0	1,090	1,395	1,395	305	28%
UNIFORMS	0	0	500	500	500	0	0%
DATA PROCESSING EXPENSES	0	0	0	0	-	0	-
OFFICE SUPPLIES & EXPENSES	0	0	3,100	3,100	3,100	0	0%
SENIOR CENTER SUPPLIES	0	0	15,000	15,000	15,000	0	0%
SUPPLIES	0	0	5,055	5,055	5,055	0	0%
SENIOR CENTER EVENTS&ACTIVITIES	0	0	17,000	17,000	17,000	0	0%
CONTRACT SERVICES-JANITORIAL	0	0	22,990	22,990	22,990	0	0%
SENIOR CENTER INSTRUCTORS	0	0	12,000	12,000	12,000	0	0%
DUES AND SUBSCRIPTIONS					500	500	-
EDUCATIONAL TRAINING					200	200	-
UTILITIES	0	0	24,255	24,255	48,040	23,785	98%
INSURANCE-GEN LIABILITY/AUTO	0	0	2,580	2,235	5,060	2,480	96%
					-	0	-
TOTALS	**$ -**	**$ -**	**$ 346,220**	**$ 346,180**	**$ 383,800**	**$ 37,580**	**11%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

DEBT SERVICE FUND REVENUES

Description	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR TIRZ - MCLEROY	-	-	-	-	102,130	102,130	-
BOND PREMIUM	-	-	-	-	-	-	-
PROPERTY TAX-DELINQUENT	(64,274)	(2,984)	-	-	15,000	15,000	-
PROPERTY TAX-CURRENT	6,999,474	6,801,878	7,084,430	7,084,430	7,890,050	805,620	11%
DELINQUENT TAX P & I & FEES	23,153	5,391	5,800	5,800	8,740	2,940	51%
OTHER FIN SOURCES-REFUNDING	-	-	-	-	-	-	-
INT ON INVESTMENTS	222,183	197,780	117,000	117,000	135,000	18,000	15%
	-	-	-	-	-	-	-
USE OF FUND BALANCE	-	-	-	-	-	-	-
TOTALS	**$ 7,180,536**	**$ 7,002,065**	**$ 7,207,230**	**$ 7,207,230**	**$ 8,150,920**	**$ 943,690**	**13%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

DEBT SERVICE FUND EXPENDITURES

Description	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
BOND PRINCIPAL PAYMENTS	$ 3,350,000	$ 3,645,000	$ 3,405,000	$ 3,405,000	$ 4,255,000	$ 850,000	25%
PRINCIPAL PAYMENT-TAX NOTE	230,000	235,000	240,000	240,000	-	(240,000)	-100%
BOND INTEREST PAYMENTS	3,497,990	3,064,263	3,879,770	3,879,770	4,137,305	257,535	7%
INTEREST PAYMENT-TAX NOTE	8,260	5,005	1,680	1,680	-	(1,680)	-100%
ARBITRAGE EXPENSES	7,000	35,255	35,000	35,000	35,000	0	0%
PAYING AGENT FEES	2,950	3,150	5,000	5,000	5,000	0	0%
TOTALS	**$ 7,096,200**	**$ 6,987,673**	**$ 7,566,450**	**$ 7,566,450**	**$ 8,432,305**	**$ 865,855**	**11%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

ENTERPRISE FUND REVENUES

Description	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR DR UT FD-REIM SAL/OPER	$ 123,600	$ 134,450	$ 132,280	$ 132,280	$ 136,910	$ 4,630	4%
TSF FR W/WW ESCROW FUND	243,828	0	394,500	394,500	394,500	-	0%
WATER SALES	7,048,782	7,007,843	7,430,405	7,430,405	7,671,895	241,490	3%
WASTEWATER SERVICE	4,191,826	4,632,309	4,432,610	4,432,610	4,978,755	546,145	12%
WATER TAP FEES	82,050	86,523	41,420	41,420	47,850	6,430	16%
WASTEWATER TAP FEES	35,932	46,855	15,360	15,360	20,575	5,215	34%
WASTEWATER SURCHARGE	2,063,428	2,504,314	2,034,125	2,034,125	2,388,710	354,585	17%
PENALTIES	289,949	322,892	294,265	294,265	281,730	(12,535)	-4%
ARPA - SLFRF	633,500	8,000	0	0	-	-	-
OTHER INCOME	63,198	80,561	63,260	63,260	65,150	1,890	3%
SALE OF AUTOS/EQUIPMENT	0	2,733	0	0	-	-	-
INT ON INVESTMENTS	570,835	536,607	540,000	540,000	360,000	(180,000)	-33%
INT ON INVESTMENTS 2025 CO'S		28,684			12,000	12,000	-
						-	-
	$ 15,346,927	**$ 15,391,770**	**$ 15,378,225**	**$ 15,378,225**	**$ 16,358,075**	**$ 979,850**	**6%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

WATER & WASTEWATER

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	$ 1,358,253	$ 1,408,853	$ 1,508,050	$ 1,508,050	$ 1,629,725	$ 121,675	8%
COMPENSATED ABSENCES	(5,245)	61,786	-	-	-	-	-
SALARIES-TEMPORARY PART TIME	-	-	8,955	8,955	8,955	-	0%
OVERTIME	59,191	88,208	106,230	106,230	107,295	1,065	1%
SOCIAL SECURITY & MEDICARE	104,701	109,822	124,180	124,180	133,570	9,390	8%
TMRS RETIREMENT	301,045	324,626	366,570	366,570	467,225	100,655	27%
INSURANCE-EMPLOYEES HEALTH	162,410	190,224	195,745	195,745	243,740	47,995	25%
FSA ADMINISTRATION FEES	736	1,151	180	180	240	60	33%
INSURANCE-WORKERS' COMP	18,573	12,499	9,000	11,525	13,355	4,355	48%
UNIFORMS	9,395	14,681	9,200	9,200	7,000	(2,200)	-24%
DATA PROCESSING EXPENSES	26,975	26,007	76,640	76,640	77,025	385	1%
OFFICE SUPPLIES & EXPENSES	11,457	10,965	12,500	12,500	12,500	-	0%
SPOILS DISPOSAL	3,600	5,000	7,500	7,500	7,500	-	0%
WATER SYS MAINT & SUPP	140,767	164,956	160,000	160,000	160,000	-	0%
VALVE & HYDRANT MAINTENANCE	-	89,350	90,000	90,000	90,000	-	0%
MAINTENANCE ON MACHINES	1,486	269	5,000	5,000	5,000	-	0%
WASTEWATER SYS MAINT & SUPP	37,988	72,336	45,800	45,800	45,800	-	0%
WATER METERS & SUPPLIES	196,888	67,107	60,000	60,000	65,000	5,000	8%
BAD DEBTS	32,656	26,802	-	-	-	-	-
BOND SALE EXPENSES	-	175,037	-	-	-	-	-
CONTRACT SERVICES-BILLING	49,128	53,788	56,000	56,000	57,120	1,120	2%
CONTRACT SERVICES-JANITORIAL	2,637	2,294	2,870	2,870	2,870	-	0%
CONTRACT SERVICES - MISC	4,217	4,950	5,900	5,900	6,600	700	12%
UTILITY CUT REPAIRS			100,000	100,000	150,000	50,000	50%
COLLECTION AGENCY FEES	1,292	2,161	2,400	2,400	2,400	-	0%
DEPRECIATION EXPENSE	1,151,127	1,238,270	-	-	-	-	-
INTEREST EXPENSE-SBITA		569					-
ARBITRAGE EXPENSE	-	3,500	4,500	4,500	4,500	-	0%
PHYSICALS	798	750	400	400	400	-	0%
AMORTIZATION OF LOSS ON BONDS	5,566	5,566	-	-	-	-	-
AMORTIZATION OF BOND PREM/DISC	-	(1,919)	-	-	-	-	-
BOND PRINCIPAL PAYMENTS	-	-	305,000	305,000	325,000	20,000	7%
BOND INTEREST PAYMENTS	12,672	9,603	256,475	256,475	226,825	(29,650)	-12%
PAYING AGENT FEES	-	-	5,000	5,000	5,000	-	0%
DUES & SUBSCRIPTIONS	23,549	21,209	25,000	25,000	25,000	-	0%
MEETING EXPENSES	-	-	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	15,463	14,126	15,000	15,000	15,000	-	0%
ENGINEERING FEES	100,213	93,963	80,000	80,000	91,500	11,500	14%
UTILITIES	18,462	28,386	10,445	10,445	10,700	255	2%
POWER TO PUMPS	111,416	112,461	117,890	117,890	142,580	24,690	21%
INSURANCE-GEN LIABILITY/AUTO	35,112	38,818	48,975	45,670	50,590	1,615	3%
WATER-FORT WORTH	3,411,061	3,030,838	3,975,610	3,975,610	3,990,620	15,010	0%
WASTEWATER SERVICE-FORT WORTH	5,336,363	5,853,123	5,450,965	5,450,965	5,428,330	(22,635)	0%
WASTEWATER TESTING	2,964	580	5,000	5,000	5,000	-	0%
WATER TESTING	17,406	14,020	25,000	25,000	25,000	-	0%
TELEPHONE EXPENSES	11,401	11,659	8,500	8,500	8,500	-	0%
METER READING - CELLULAR	86,372	91,218	91,065	91,065	94,800	3,735	4%
CAPITAL OUTLAY/SPECIAL REQUEST	-	(5,166)	475,820	774,550	264,895	(210,925)	-44%
Non Capital Outlay	27,840	132,672	-	-	-	-	-
EF CAPITAL PROJECTS	-	-	4,542,500	5,323,485	4,500,025	(42,475)	-1%
TOTAL OPERATING	**$ 12,885,936**	**$ 13,607,117**	**$ 18,395,865**	**$ 19,474,800**	**$ 18,507,185**	**$ 111,320**	1%
TSF TO GEN FD-REIM FLEET MAINT	66,530	108,695	101,705	101,705	62,840	(38,865)	-38%
TSF TO GEN FD-REIM OPERATING	1,008,858	1,155,909	1,467,405	1,467,405	1,466,675	(730)	0%
TSF TO W/WW ESCROW FUND	64,905	36,215	36,215	36,215	36,215	-	0%
TOTAL TRANSFERS	**$ 1,140,293**	**$ 1,300,819**	**$ 1,605,325**	**$ 1,605,325**	**$ 1,565,730**	**$ (39,595)**	-2%
TOTAL	**$ 14,026,229**	**$ 14,907,936**	**$ 20,001,190**	**$ 21,080,125**	**$ 20,072,915**	**$ 71,725**	0%

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

CAPITAL PROJECTS FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
GO PROCEEDS	-	17,410,000	-	-	18,414,000	18,414,000	-
BOND PREMIUM		742,614			-	-	-
GRANT ASSISTANCE	344,805	469,131		184,000	-	-	-
ARPA - SLFRF	78,274	2,421,726			-	-	-
TAX NOTE PROCEEDS	-	-	-	-	-	-	-
ROAD REIM. - TAR. COUNTY	464,949	353,596	-	55,140	-	-	-
BB ROAD DEVELOPER CONTRIBUTION						-	-
INT ON INVESTMENTS	5,021	4,377	2,400	2,400	3,000	600	25%
INT ON INVESTMENTS-TC FUNDS	135,076	109,040	36,000	36,000	54,000	18,000	50%
INT ON INVESTMENTS-21 GO	52,502	12,425	2,400	2,400	1,200	(1,200)	-50%
INT ON INVESTMENTS - 22 GO	1,244,317	508,640	24,000	24,000	24,000	-	0%
INT ON INVESTMENTS-23 GO	763,745	360,950	90,000	90,000	36,000	(54,000)	-60%
INT ON INVESTMENTS-25 GO	-	95,934	60,000	60,000	70,000	10,000	17%
INT ON INVESTMENTS-20 CO	88,869	66,293	24,000	24,000	36,000	12,000	50%
TSF FR GENERAL FUND	-	-	-	-	-	-	-
TSF FR ESCROW FUND - ODR ESCROW	-	-	1,678,980	1,678,980	1,076,585	(602,395)	-36%
						-	-
Use of Fund Balance	-	-	-	-	-	-	-
	3,177,556	**22,554,724**	**1,917,780**	**2,156,920**	**19,714,785**	**$ 17,797,005**	**928%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

CAPITAL PROJECTS FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
NON CAPITAL OUTLAY	344,805	289,131	-	-	9,240	9,240	-
BOND SALE EXPENSES	-	-	-	-	400,000	400,000	-
BB RD. RECON. - OVERPASS	2,523	-	-	-	-	-	-
OLD DECATUR RD	-	-	1,678,980	1,678,980	1,076,585	(602,395)	-36%
W MCLEROY BLVD	246,303	-	-	-	-	-	-
FIRE STATION #2 RENOVATION	-	-	-	-	1,500,000	1,500,000	-
E MCLEROY BLVD	35,200	-			-	-	-
ANIMAL SHELTER	-	-	-	-	3,250,000	3,250,000	-
OLD DECATUR RD	28,686	76,363	365,500	365,500	-	(365,500)	-100%
KNOWLES DR	21,810	-	-	1,249,460	-	-	-
KNOWLES DR	65,968	-	-	-	-	-	-
CENTRAL FIRE STATION	116,189	45,975	-	-	-	-	-
SIDEWALK & ADA IMPROVEMENTS	98,916	188,900	11,000	14,500	165,000	154,000	1400%
BLUE MOUND RD GREEN RIBBON			85,000	85,000	-	(85,000)	-100%
HSIP SIDEWALKS GRANT		30,000	100,000	100,000	-	(100,000)	-100%
HSIP BB/JARVIS SIGNAL GRANT		14,150	100,000	100,000	50,000	(50,000)	-50%
COMP SAFETY ACTION PLAN				230,000	-	-	-
BLUE MOUND/INDUSTRIAL IMPRV	54,182	99,156	-	198,195	-	-	-
KNOWLES/BB SIGNAL	-	-	-	-	-	-	-
ARBITRAGE REBATE		108,433					
KNOWLES DR	224,231	304,806	-	-	-	-	-
LIBRARY	559,278	-	-	-	-	-	-
SENIOR CENTER	257,127	-	-	-	-	-	-
LIBRARY	6,194,187	10,653,712	-	3,052,855	-	-	-
SENIOR CENTER	3,039,215	3,629,028	-	660,570	-	-	-
KNOWLES DR	5,636,915	6,686,381	-	2,467,930	-	-	-
PARKS PROJECTS	720,602	894,859	-	1,101,430	-	-	-
MASTER PLAN UPDATE	10,600	1,050	-	-	-	-	-
W MCLEROY BLVD		952,230	3,125,000	3,142,770	3,740,000	615,000	20%
E MCLEROY BLVD		338,800	300,000	331,000	1,072,000	772,000	257%
E MCLEROY BLVD PH1				495,000	2,150,000		
OLD DECATUR RD		-	1,981,520	1,981,520	2,330,915	349,395	18%
BOND SALE EXPENSES	-	352,614	-	-	-	-	-
RR QUIET ZONE				166,000	140,000		
SENIOR CENTER - ARPA	39,765	1,779,952	-	-	-	-	-
LIBRARY - ARPA	38,509	641,774	-	-	-	-	-
TOTALS	**$ 17,735,009**	**$ 27,087,313**	**$ 7,747,000**	**$ 17,420,710**	**$ 15,883,740**	**$ 5,846,740**	**75%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

CCPD FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
STATE SALES TAX	$ 1,837,637	$ 1,844,612	$ 1,821,500	$ 1,821,500	$ 1,934,450	$ 112,950	6%
GRANT ASSISTANCE	-	4,722	-	4,750	4,750	4,750	-
INT ON INVESTMENTS	75,818	46,754	18,000	18,000	8,400	(9,600)	-53%
SBITA	197,689					-	-
TSF FR ESCROW FUND		13,343	14,765	14,765	-	(14,765)	-100%
USE OF RESERVES	-	-	-	-	-	-	-
TOTALS	**$ 2,111,144**	**$ 1,909,432**	**$ 1,854,265**	**$ 1,859,015**	**$ 1,947,600**	**$ 93,335**	**5%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

CCPD FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF TO GEN FD-REIM SAL/OPER	$ 1,328,845	$ 1,507,125	$ 1,456,110	$ 1,456,110	$ 1,511,295	$ 55,185	4%
UNIFORMS	13,487	12,472	14,650	14,650	14,650	-	0%
DATA PROCESSING EXPENSES	14,830	5,380	72,765	72,765	72,550	(215)	0%
BOOKS	5,118	5,451	5,700	5,700	5,900	200	4%
OFFICER SUPPLIES & EQUIPMENT	3,144	3,948	78,000	78,000	89,000	11,000	14%
INVESTGTR SUPPLIES & EQUIPMENT	-	-	1,000	1,000	1,000	-	0%
CRM PREV SUPPLIES & EQUIPMENT	5,959	3,989	6,000	6,000	8,000	2,000	33%
MAINTENANCE & REPAIRS	-	-	-	-	600	600	-
LICENSE PLATE READER SERVICE	-	-	67,500	67,500	67,500	-	0%
EDUCATIONAL TRAINING/TRAVEL	5,343	3,352	13,500	13,500	13,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	414,805	445,851	330,985	400,070	314,815	(16,170)	-5%
Non Capital Outlay	321,110	4,006	-	-	-	-	-
SBITA	378,992	153,874					
TOTALS	**$ 2,491,633**	**$ 2,145,448**	**$ 2,046,210**	**$ 2,115,295**	**$ 2,098,810**	**$ 52,600**	**3%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

POLICE EXPENDABLE FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE
REVENUES							
CONFISCATED PROPERTY	$ -	$ 23,000	$ -	$ 5,255	$ -	$ -	-
ASSET FORFEITURE	70,134	-	-	-	-	-	-
INT ON INVESTMENTS	1,255	4,205	3,600	3,600	3,000	(600)	(17%)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Revenues	**$ 71,389**	**$ 27,205**	**$ 3,600**	**$ 8,855**	**$ 3,000**	**$ (600)**	**(17%)**
EXPENDITURES							
SUPPLIES	$ 10,048	$ 5,442	$ 10,000	$ 10,000	$ 10,000	$ -	0%
EDUCATIONAL TRAVEL & TRAINING	2,742	2,966	2,500	2,500	2,500	-	0%
RETURNED PROPERTY						-	-
CAPITAL OUTLAY/SPECIAL REQUESTS			14,760	14,760	-	(14,760)	(100%)
						-	-
						-	-
						-	-
						-	-
TOTAL EXPENDITURES	**$ 12,790**	**$ 8,408**	**$ 27,260**	**$ 27,260**	**$ 12,500**	**$ (14,760)**	**(54%)**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

DRAINAGE UTILITY FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
DRAINAGE UTILITY FEES	$ 1,022,536	$ 1,048,529	$ 1,038,000	$ 1,038,000	$ 1,056,000	$ 18,000	2%
INT ON INVESTMENTS	98,925	69,136	51,000	51,000	30,000	(21,000)	-41%
USE OF FUND BALANCE	-	-	-	-	-	-	-
TOTALS	**$ 1,121,462**	**$ 1,117,664**	**$ 1,089,000**	**$ 1,089,000**	**$ 1,086,000**	**$ (3,000)**	**0%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

DRAINAGE UTILITY FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOTPED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF TO ENT FD-REIM SAL/OPER	$ 123,600	$ 134,450	$ 132,280	$ 132,280	$ 136,910	$ 4,630	4%
TSF TO GEN FD-REIM SAL/OPER	140,245	214,585	286,335	286,335	394,095	107,760	38%
UNIFORMS	1,488	2,573	2,000	2,000	2,000	-	0%
SUPPLIES	43,273	55,534	70,000	74,300	65,000	(5,000)	-7%
DISPOSAL COSTS	3,600	10,000	10,000	10,000	10,000	-	0%
CONTRACT MAINTENANCE & REPAIRS	10,000	10,000	10,000	10,000	15,000	5,000	50%
BAD DEBTS	75	3,883	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	11,164	6,144	6,500	6,500	6,500	-	0%
PERMIT FEE	-	509	1,500	1,500	1,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	1,567,142	161,481	1,215,065	1,254,630	958,280	(256,785)	-21%
Non Capital Outlay		-				-	-
TOTALS	**$ 1,900,587**	**$ 599,161**	**$ 1,733,680**	**$ 1,777,545**	**$ 1,589,285**	**$ (144,395)**	**-8%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

STREET MAINTENANCE FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
STATE SALES TAX	$ 639,206	$ 640,159	$ 632,245	$ 632,245	$ 671,160	$ 38,915	6%
INT ON INVESTMENTS	120,235	124,705	105,000	105,000	60,000	(45,000)	-43%
	-	-	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-	-	-
TOTALS	**$ 759,440**	**$ 764,863**	**$ 737,245**	**$ 737,245**	**$ 731,160**	**$ (6,085)**	**-1%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

STREET MAINTENANCE FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INDUSTRIAL STREETS	$ -	$ -	$ -	$ 84,270	$ 200,000	$ 200,000	-
RESIDENTIAL STREETS	9,270	28,240	350,000	562,490	700,000	350,000	100%
CONTRACT MAINTENANCE & REPAIRS	36,244	-	-	-	100,000	100,000	-
SIDEWALK REPLACEMENT	62,562	72,266	100,000	100,000	110,000	10,000	10%
STREET MAINTENANCE & SUPPLIES	44,434	58,700	72,500	72,500	80,000	7,500	10%
ENGINEERING FEES-NON CAPITAL	-	-	-	-	-	-	-
CAPITAL OUTLAY	88,451	55,440	846,000	1,141,360	1,352,500	506,500	60%
NON CAPITAL OUTLAY		40,299				-	-
TOTALS	**$ 240,962**	**$ 254,946**	**$ 1,368,500**	**$ 1,960,620**	**$ 2,542,500**	**$ 1,174,000**	**86%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

DONATIONS FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
DONATIONS REVENUE	299,392	301,876	600,300	600,300	579,600	$ (20,700)	-3%
DONATIONS REVENUE - Police	330	325	-	1,100	150	$ 150	-
DONATIONS REVENUE - Train & Grain	31,645	26,735	25,000	25,000	28,000	$ 3,000	12%
DONATIONS REVENUE-Comm Events	5,450	6,775	5,500	5,500	6,500	$ 1,000	18%
T-SHIRT SALES	1,430	1,430	1,500	1,500	-	$ (1,500)	-100%
ACTIVITY FEE	2,353	1,775	1,800	1,800	-	$ (1,800)	-100%
INT ON INVESTMENTS	-	-	1,560	1,560	600	$ (960)	-62%
INT ON INVESTMENTS	33,980	29,740	20,600	20,600	22,105	$ 1,505	7%
Total Revenues	**$ 374,580**	**$ 368,656**	**$ 656,260**	**$ 657,360**	**$ 636,955**	**$ (19,305)**	**-3%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

DONATIONS FUND

EXPENDITURES	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
SUPPLIES	10,811	8,956	8,000	8,000	8,000	-	0%
Animal Services	**$ 10,811**	**$ 8,956**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ -**	**0%**
MISC BOARD SUPPLIES	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ -	0%
SUPPLIES	1,043	343	1,000	1,000	3,130	2,130	213%
MAINTENANCE & REPAIRS	130	752	3,855	3,855	4,045	190	5%
SBITA - PRINCIPAL	2,568	2,704			-	-	-
SPECIAL PROGRAMS	52,736	85,566	70,000	76,750	77,675	7,675	11%
SBITA - INTEREST	932	796			-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	1,300	-	5,000	5,000	5,000	-	0%
NON CAPITAL OUTLAY	5,000	5,000				-	-
Parks	**$ 63,708**	**$ 95,162**	**$ 81,855**	**$ 88,605**	**$ 91,850**	**$ 9,995**	**12%**
TSF TO GEN FD-REIM SALARIES	$ 10,530	$ 10,655	$ 10,655	$ 10,655	$ 41,365	$ 30,710	288%
DATA PROCESSING EXPENSES	5,206	8,280	17,000	17,000	24,000	7,000	41%
BOOKS, CD'S, DVD'S	21,717	18,595	28,000	28,000	30,000	2,000	7%
SUPPLIES	11,414	19,695	15,000	35,350	25,000	10,000	67%
CONTRACT SERVICES	13,922	10,776	15,000	15,000	25,000	10,000	67%
DUES & SUBSCRIPTIONS	750	-	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	1,846	2,823	5,000	5,000	6,000	1,000	20%
CAPITAL OUTLAY/SPECIAL REQUEST	17,290	77,277	-	-	-	-	-
Library	**$ 82,674**	**$ 148,101**	**$ 90,655**	**$ 111,005**	**$ 151,365**	**$ 60,710**	**67%**
SUPPLIES	$ 15,193	$ 911	$ 5,000	$ 5,000	$ 3,000	$ (2,000)	-40%
CONTRACT SERVICES	72,948	77,427	64,000	67,005	69,000	5,000	8%
CAPITAL OUTLAY/SPECIAL REQUEST	17,900	5,967	35,000	35,000	32,000	(3,000)	-9%
Beautification	**$ 106,040**	**$ 84,305**	**$ 104,000**	**$ 107,005**	**$ 104,000**	**$ -**	**0%**
SUPPLIES	$ 4,566	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	0%
SENIOR CENTER PROGRAMS	-	2,166	-	-	-	-	-
Senior Center	**$ 4,566**	**$ 2,166**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ -**	**0%**
SUPPLIES	-	-	2,400	2,400	2,400	$ -	0%
Police	**$ -**	**$ -**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ -**	**0%**
SUPPLIES	10,968	9,246	20,000	20,000	20,000	$ -	0%
EDUCATIONAL TRAINING/TRAVEL	-	-	-	-	-	-	-
Fire	**$ 10,968**	**$ 9,246**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ -**	**0%**
SUPPLIES	39,189	33,419	30,000	30,000	30,000	$ -	0%
Train & Grain Festival	**$ 39,189**	**$ 33,419**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ -**	**0%**
SUPPLIES	5,484	5,689	5,500	5,500	8,000	$ 2,500	45%
Community Events	**$ 5,484**	**$ 5,689**	**$ 5,500**	**$ 5,500**	**$ 8,000**	**$ 2,500**	**45%**
TOTAL EXPENDITURES	**$ 323,440**	**$ 387,043**	**$ 347,410**	**$ 377,515**	**$ 420,615**	**$ 73,205**	**21%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

GENERAL ESCROW FUND

REVENUES	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
HOTEL/MOTEL TAX - 15%	$ 14,356	$ 14,080	$ 13,650	$ 13,650	$ 13,560	$ (90)	-1%
INTEREST ON INVESTMENTS	2,582	2,766	1,200	1,200	2,400	1,200	100%
HOTEL/MOTEL TAX - 85%	81,350	79,782	77,350	77,350	76,840	(510)	-1%
INTEREST ON INVESTMENTS	16,352	16,178	7,200	7,200	13,200	6,000	83%
COURT TECHNOLOGY FEES	12,022	15,971	-	-	-	-	-
INTEREST ON INVESTMENTS	554	1,019	-	-	-	-	-
COURT SECURITY FEES	14,441	19,460	-	-	-	-	-
INTEREST ON INVESTMENTS	7,936	7,527	3,000	3,000	6,000	3,000	100%
INTEREST INCOME-SPRING CREEK ESCR	5,521	4,924	3,000	3,000	3,600	600	20%
INTEREST ON INVESTMENTS	10	9	10	10	5	(5)	-50%
M COURT JURY FEES	225	597	515	515	360	(155)	-30%
INTEREST EARNINGS	43	59	50	50	60	10	20%
INTEREST EARNINGS	11,270	11,442	9,600	9,600	8,400	(1,200)	-13%
INTEREST (MCLEROY TURN LANE)	5,233	4,668	2,400	2,400	3,600	1,200	50%
INSURANCE CLAIMS	145,964	198,059	101,310	101,310	168,100	66,790	66%
INTEREST (INSURANCE)	8,070	5,069	3,600	3,600	3,600	-	0%
INTEREST (EQUIPMENT REPLACEMENT)	15,942	18,802	9,000	9,000	18,000	9,000	100%
INTEREST ON INVESTMENTS INDSTRL	11,575	10,324	720	720	8,400	7,680	1067%
OTHER INCOME-OLD DECATUR RD	54,625	-	-	-	-	-	-
INTEREST ON INVESTMENTS ODR	78,709	70,615	27,000	27,000	-	(27,000)	-100%
INTEREST ON INVESTMENTS	1	1	-	-	-	-	-
INTEREST ON INVESTMENTS(INSUR SBLZ	29,554	39,206	24,000	24,000	30,000	6,000	25%
INTEREST ON INVESTMENTS	1,380	1,231	600	600	840	240	40%
INTEREST ON INVESTMENTS	1,041	929	120	120	-	(120)	-100%
OTHER INCOME-OPIOD ABATEMENT	1,953	9,526	-	-	-	-	-
INTEREST ON INVESTMENTS	510	515	120	120	600	480	400%
PEG FEES	-	-	8,500	8,500	-	(8,500)	-100%
PEG FEES	14,654	11,699	-	-	7,600	7,600	-
INTEREST ON INVESTMENTS	514	924	480	480	480	-	0%
CRT SEC/CRT TECH FEES		19,262	47,940	47,940	36,000	(11,940)	-25%
CRT SEC/CRT TECH INTEREST		152	3,510	3,510	915	(2,595)	-74%
TSF FROM GENERAL FUND	457,266	137,945	-	-	-	-	-
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	**$ 993,651**	**$ 702,738**	**$ 344,875**	**$ 344,875**	**$ 402,560**	**$ 57,685**	**17%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

GENERAL ESCROW FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
ENTERTAINMENT EXPENSE	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0%
CONTRACT SERVICES	$ 36,470	$ 40,754	$ 40,865	$ 40,865	$ 42,275	$ 1,410	3%
CAPITAL OUTLAY/SPECIAL REQUEST	7,371	10,000	46,910	46,910	-	(46,910)	-100%
Hotel/Motel Tax - Chamber	**$ 43,841**	**$ 50,754**	**$ 87,775**	**$ 87,775**	**$ 42,275**	**$ (45,500)**	**-52%**
DATA PROCESSING EXPENSES	$ -	$ -	$ -	$ 9,340	$ -	$ -	-
OFFICE SUPPLIES & EXPENSES	2,024	2,531	-	50	-	-	-
OFFICER SUPPLIES AND EQUIPMENT	-	3,745	-	-	-	-	-
TRANSFER TO CCPD FUND		13,343	-	4,185	-	-	-
Court Technology	**$ 2,024**	**$ 19,619**	**$ -**	**$ 13,575**	**$ -**	**$ -**	**-**
TSF TO GEN FD-REIM SALARIES	$ 11,579	$ 13,013	$ 15,000	$ 15,000	$ 17,000	$ 2,000	13%
Court Security	**$ 11,579**	**$ 13,013**	**$ 15,000**	**$ 15,000**	**$ 17,000**	**$ 2,000**	**13%**
MAINTENANCE AND REPAIRS	$ 199,339	$ 35,762	$ 96,300	$ 96,300	$ 104,405	$ 8,105	8%
CAPITAL OUTLAY/SPECIAL REQUEST	10,395	144,605	-	-	-	-	-
Insurance Deductible	**$ 209,733**	**$ 180,367**	**$ 96,300**	**$ 96,300**	**$ 104,405**	**$ 8,105**	**-**
CAPITAL OUTLAY/SPECIAL REQUEST	$ -	$ -	$ 50,000	$ 77,835	$ -	$ (50,000)	-100%
Econ Dev Incentives	**$ -**	**$ -**	**$ 50,000**	**$ 77,835**	**$ -**	**$ (50,000)**	**-100%**
Transfer to Capital Projects Fund	0	0	1,678,980	1,678,980	1,076,585	$ (602,395)	-36%
Old Decatur Road	**$ -**	**$ -**	**$ 1,678,980**	**$ 1,678,980**	**$ 1,076,585**	**$ (602,395)**	**-36%**
SUPPLIES & EQUIPMENT	$ 5,821	$ -	$ -	$ -	$ -	$ -	-
Opiod Abatement	**$ 5,821**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
SUPPLIES	$ 5,084	$ -	$ -	$ -	$ -	$ -	-
CAPITAL OUTLAY/SPECIAL REQUESTS	-	13,566	8,980	8,980	8,980	$ -	0%
	0	0	0	0	0	$ -	-
PEG Fees	**$ 5,084**	**$ 13,566**	**$ 8,980**	**$ 8,980**	**$ 8,980**	**$ -**	**0%**
DATA PROCESSING EXPENSE					$ 28,030	28,030	-
OFFICE SUPPLIES & EXPENSES	-	-	500	500	500	-	0%
OFFICER SUPPLIES AND EQUIPMENT			5,000	5,000	5,000	-	0%
TRANSFER TO CCPD FUND	-	-	14,765	10,580	-	(14,765)	-100%
	0	0	0	0	0	-	-
Crt Sec/Crt Tech	**$ -**	**$ -**	**$ 20,265**	**$ 16,080**	**$ 33,530**	**$ (14,765)**	**-73%**
TOTAL EXPENDITURES	**$ 278,083**	**$ 287,320**	**$ 1,967,300**	**$ 2,004,525**	**$ 1,292,775**	**$ (702,555)**	**-36%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

WATER/WASTEWATER ESCROW FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
WATER IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -	-
INTEREST ON INVESTMENTS	32,950	22,581	5,400	5,400	8,400	3,000	56%
WASTEWATER IMPACT FEES	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	66	59	35	35	36	1	3%
INTEREST (EQUIP REPL)	6,576	7,457	4,800	4,800	6,600	1,800	38%
INTEREST (INSUR STABILIZATION)	5,862	6,397	4,800	4,800	4,800	-	0%
TSF FROM ENTERPRISE FUND	64,905	36,215	36,215	36,215	36,215	-	0%
USE OF ESCROW RESERVE - WATER	-	-	-	-	-	-	-
USE OF ESCROW RESERVE - WW						-	-
Total Revenues	**$ 110,359**	**$ 72,709**	**$ 51,250**	**$ 51,250**	**$ 56,051**	**$ 4,801**	**9%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

WATER/WASTEWATER ESCROW FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
ENGINEERING FEES - NON CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	-
TRANSFER TO EF FOR W PROJECTS	243,828	-	394,500	394,500	394,500	394,500	100%
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	**$ 243,828**	**$ -**	**$ 394,500**	**$ 394,500**	**$ 394,500**	**$ 394,500**	**100%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

PID FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
PID ASSESSMENT COMMERCIAL	$ 88,199	$ -	$ -	$ -	$ -	$ -	-
PID ASSESSMENT MULTI FAMILY	239,552	-	-	-	-	-	-
PID ASSESSMENT SINGLE FAMILY	168,068	-	-	-	-	-	-
PID ASSESSMENT	-	442,482	496,765	496,765	439,100	(57,665)	-12%
INTEREST ON INVESTMENTS	23,538	14,978	7,200	7,200	3,000	(4,200)	-58%
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Revenues	**$ 519,357**	**$ 457,460**	**$ 503,965**	**$ 503,965**	**$ 442,100**	**$ (61,865)**	**-12%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

PID FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
CONTRACT SERVICES	$ 19,285	$ 27,267	$ 24,650	$ 24,650	$ 24,235	$ (415)	-2%
DEVELOPER REIMBURSEMENT	944,383	413,615	472,345	472,345	413,615	(58,730)	-12%
	-	-	-	-	-	-	-
						-	-
TOTAL EXPENDITURES	**$ 963,669**	**$ 440,882**	**$ 496,995**	**$ 496,995**	**$ 437,850**	**$ (59,145)**	**-12%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

TIRZ FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
AD VALOREM TAX - CITY	$ 59,390	$ 110,227	$ 174,935	$ 174,935	$ 343,595	$ 168,660	96%
AD VALOREM TAX - TARRANT COUNTY	23,047	41,859	61,930	61,930	109,055	47,125	76%
AD VALOREM TAX - TC COLLEGE	13,357	25,066	37,085	37,085	65,760	28,675	77%
INTEREST ON INVESTMENTS	3,024	7,198	6,000	6,000	8,100	2,100	35%
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Revenues	**$ 98,818**	**$ 184,351**	**$ 279,950**	**$ 279,950**	**$ 526,510**	**$ 246,560**	**88%**

CITY OF SAGINAW
BUDGET DETAIL
2026-2027

TIRZ FUND

	YEAR-END ACTUAL 2023-2024	YEAR-END ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	REVISED BUDGET 2025-2026	ADOPTED BUDGET 2026-2027	$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
CONTRACT SERVICES	$ 970	$ 7,738	$ 30,000	$ 30,000	$ 10,000	$ (20,000)	-67%
ABATEMENTS	-	114,947	-	-	-	-	-
TRANSFER TO D/S FUND	-	-	-	-	102,130	102,130	-
						-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
						-	-
TOTAL EXPENDITURES	**$ 970**	**$ 122,685**	**$ 30,000**	**$ 30,000**	**$ 112,130**	**$ 82,130**	**274%**

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Saginaw	817-230-0332
Taxing Unit Name	Phone *(area code and number)*
333 W McLeroy Blvd, Saginaw TX 76179	www.saginawtx.org
Taxing Unit's Address, City, State, ZIP Code	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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.ci.saginawtx.us/departments/finance/budget_fiscal_year_2026-2027.php

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).[2]		$ 3,180,083,298
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.[3]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 3,180,083,298
4.	**Prior year total adopted tax rate.**		$ 0.529649 /$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:**	$ 170,175,226	
	B. **Prior year values resulting from final court decisions:**	- $ 155,997,647	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 14,177,579

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 32,398,384 **B. Prior year disputed value:** .... - $ 4,859,758 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 27,538,626
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 41,716,205
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,221,799,503
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 43,215,459 **C. Value loss.** Add A and B. [7]	$ 43,215,459
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. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 43,215,459
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. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 19,458,649
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,159,125,395
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 16,732,276
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. [10]	$ 116,308
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 16,848,584

5 Tex. Tax Code §26.012(13)
6 Tex. Tax Code §26.012(15)
7 Tex. Tax Code §26.012(15)
8 Tex. Tax Code §26.012(15)
9 Tex. Tax Code §26.03(c)
10 Tex. Tax Code §26.012(13)
11 Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
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. [12]		
	A. **Certified values:**	$ 3,050,035,405	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	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:	- $ 6,179	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 20,287,599	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 3,029,741,627
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	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. [16]	$ 146,079,968	
	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. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 146,079,968
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.[18]		$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 3,175,821,595
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. [23]		$ 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. [24]		$ 104,380,787

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 104,380,787
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,071,440,808
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.548556 /$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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.305752 /$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.*	$ 3,221,799,503
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 9,850,716
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 2025. This line applies only to tax years preceding the prior tax year. + $ 64,311	
	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. – $ 103,063	
	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. $ -38,752	
	E. Add Line 31 to 32D.	$ 9,811,964
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,071,440,808
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.319458 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
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.		$ 0.319458 /$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	$ 2,548,559	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.082976 /$100	
	C. Add Line 41B to Line 40.		$ 0.402434 /$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.		$ 0.416519 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000 /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000 /$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000 /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000 /$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000 /$100	
	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.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
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. [36] Enter debt amount	$ 8,392,298	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 300,000	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0	
	D. Subtract **amount paid** from other resources	– $ 106,745	
	E. Adjusted debt. Subtract B, C and D from A.		$ 7,985,553
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]		$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.		$ 7,985,553
46.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector. [38]	100.00 %	
	B. Enter the prior year actual collection rate.	100.13 %	
	C. Enter the 2024 actual collection rate.	99.29 %	
	D. Enter the 2023 actual collection rate.	99.19 %	
	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%. [39]		100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 7,985,553
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 3,175,821,595
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.251448 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.667967 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.		$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.		$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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.[41] **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.[42] **- 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.	$ 2,672,566
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,175,821,595
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.084153 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.548556 /$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.	$ 0.548556 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.667967 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.583814 /$100

SECTION 4: 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	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.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,175,821,595
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
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).	$ 0.583814 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.529649 /$100
	B. Unused increment rate (Line 68)	$ 0.006466 /$100
	C. Subtract B from A	$ 0.523183 /$100
	D. Adopted Tax Rate	$ 0.529649 /$100
	E. Subtract D from C	$ -0.006466 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 3,176,818,982
	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 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
66.	**Year 1 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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.583814 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.319458 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,175,821,595
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.015743 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.251448 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.586649 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.529649 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,159,125,395
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,071,440,808
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.583814 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.548556 /$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: 27

Voter-approval tax rate .... $ 0.583814 /$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: 59

De minimis rate. .... $ 0.586649 /$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:

www.ci.saginaw.tx.us/departments/finance/budget_fiscal_year_2026-2027.php

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. [59]

print here ▶ Kim Quin
Printed Name of Taxing Unit Representative

sign here ▶ Kim Quin
Taxing Unit Representative

7/27/26
Date

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

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of Saginaw
Taxing Unit Name

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

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

2026
Current Tax Year

www.saginawtx.org
Taxing Unit's Website Address

Page 1 of 1

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.ci.saginaw.tx.us/departments/finance/budget_fiscal_year_2026-2027.php

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
Saginaw TIRZ#1	20,287,599.50
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)