MEMO

To: Alpena County Board of Commissioners
From: Alpena County Administrator
Date: November 24, 2026
Subject: Budget Adjustments for FY26 and FY27

The following budget adjustments are being requested for both FY2026 and FY2027, as follows:

1. Recommendation to move $30,000.00 from General Fund to the Plaza Pool

Increase: 101-969-995.006 / Transfer to the Plaza Pool to $30,000
Transfer From: $30,000 from 101-969-995.006 / Transfer to the Plaza Pool
Transfer To: 273-774-699.000 Contribution from GF
With appropriate journal entries and any other actions necessary

Motion: I move that we increase line item 101-969-995.006 by $30,000 and then transfer that amount to line item 273-774-699.000

2. Recommendation to unreserve a number of line items. These line items have not been utilized since I began in my current position and the Treasurer agreed. Additionally, some of the line items have an unserious amount set aside for their listed purpose.

Unreserve line items: 101-000-382.000/Replace-Acquire Building & Land Reserve/75,000.
101-000-382.001/Roof Replacement Reserve/268.
101-000-384.001/Tech Reserve – Jail Software/8,210.
101-000-385.000/GF Obligation Reserve/100,000.
101-000-386.000/Economic Development Reserve/75,000.
101-000-387.000/Air Quality Control Committee Reserve/535.
131-000-388.000/Adult Court Unemployment Claims/9,000.

Motion: I move that we unreserve the aforementioned line items to the unrestricted fund balance.

CC: Alpena County Treasurer & Alpena County Clerk