RESOLUTION FOR ADOPTION BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF ALPENA, MICHIGAN

BE IT RESOLVED, THAT THIS RESOLUTION SHALL COVER THE

INTERNAL FUNDS

Appropriations of the County of Alpena
For the fiscal year **2026**.

A RESOLUTION to make appropriations;
to provide for the expenditure of the appropriations;
and to provide for the disposition
of all income received by the
County of Alpena.

BE IT FURTHER RESOLVED that the total
Revenues and Unappropriated Fund Balance
estimated to be available for appropriations in the

INTERNAL FUNDS

of the County of Alpena
for fiscal year **2026** are as follows:

(see attachment (s))

BUDGET REPORT FOR ALPENA COUNTY
Fund: 631 BUILDING & GROUNDS MAINTENANCE FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 265 - BUILDING AND GROUND'S MAINTENANCE						
ESTIMATED REVENUES						
631-265-665.000	INTEREST	1,854	2,621	1,406	1,224	1,500
631-265-677.000	REFUNDS & REIMBURSEMENTS	9,182				
631-265-699.000	TRANSFER FROM OTHER FUNDS	100,000				
631-265-699.213	TRANSFER FROM JAIL LEVY FUND	25,000				
631-265-699.214	TRANSFERS FROM ARPA	250,000	50,000			
631-265-699.245	TRANSFER FROM 245 711BLDG			35,000	35,000	
631-265-699.402	TRANSFER FROM 402 EQUIP FUND			50,100	50,100	
TOTAL ESTIMATED REVENUES		386,036	52,621	86,506	86,324	1,500
APPROPRIATIONS						
631-265-955.000	CONTINGENCY FUND					20,000
631-265-968.000	DEPRECIATION		33,993			
631-265-975.002	COURTHOUSE OFFICE IMPROVEMENTS					15,000
631-265-975.003	COURT HOUSE FRONT STEP REPAIR					5,000
631-265-975.017	HOWARD MALE CONFER RM UPGRADES					5,000
631-265-975.018	ANNEX FLOORING-COURT RM & PROSEC	21,499				
631-265-975.051	COURT HOUSE SANITATION SYSTEM	1,290				
631-265-975.054	FAIRGROUNDS INSURANCE REPAIR	15,049				
631-265-975.055	ANNEX BLDG BATHROOM ACCESS UPGRAD	3,507				
631-265-975.056	WAYFINDING SIGNAGE	16,125				
631-265-975.057	SEAL COAT & STRIPE CH PARKING LOT	8,500				
631-265-975.059	FAIRGROUNDS-ELECTRICAL UPGRADES		2,760			
631-265-975.060	CO BLDG USE STUDY PHASE 1	70,502	6,558			
631-265-975.061	FG SWINE BARN SHUTTER REPLAC	2,003				
631-265-975.062	JAIL ENTRANCE CANOPY	27,687				
631-265-975.064	FIA/DHHS BLDG RENOVATIONS	139,284				
631-265-975.066	DC WORKSTATION PROJ		7,875			
631-265-975.068	MERCHANT BLDG REPAIRS		11,801			
631-265-975.070	POOL HEAT EXCHANGER		16,000			
631-265-975.071	ANNEX-PARKING LOT			50,065	50,100	
631-265-975.073	FAIRGROUNDS DRIVEWAY GRAVEL					50,000
631-265-975.074	COURTHOUSE HVAC DUCT CLEANING					14,850
631-265-995.000	TRANSFERS OUT		21,750			
TOTAL APPROPRIATIONS		305,446	100,737	50,065	50,100	109,850
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND		80,590	(48,116)	36,441	36,224	(108,350)
ESTIMATED REVENUES - FUND 631		386,036	52,621	86,506	86,324	1,500
APPROPRIATIONS - FUND 631		305,446	100,737	50,065	50,100	109,850
NET OF REVENUES/APPROPRIATIONS - FUND 631		80,590	(48,116)	36,441	36,224	(108,350)
BEGINNING FUND BALANCE		193,517	274,108	547,093	547,093	583,534
FUND BALANCE ADJUSTMENTS			321,101			
ENDING FUND BALANCE		274,107	547,093	583,534	583,317	475,184

BUDGET REPORT FOR ALPENA COUNTY
Fund: 677 SELF-INSURANCE FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 271 - EMPLOYEES HOSPITAL INSURANCE						
ESTIMATED REVENUES						
677-271-665.000	INTEREST	1,933	1,993	1,577	1,336	1,200
677-271-699.000	TRANSFERS FROM OTHER FUNDS			100,000	100,000	
TOTAL ESTIMATED REVENUES		1,933	1,993	101,577	101,336	1,200
APPROPRIATIONS						
677-271-835.007	WELLNESS PROGRAM	950	950	950	4,500	
677-271-995.000	TRANSFERS TO COVER HSA INCENTIVE	55,000	80,000	80,000	80,000	225,000
TOTAL APPROPRIATIONS		55,950	80,950	80,950	84,500	225,000
NET OF REVENUES/APPROPRIATIONS - 271 - EMPLOYEES HOS		(54,017)	(78,957)	20,627	16,836	(223,800)
ESTIMATED REVENUES - FUND 677		1,933	1,993	101,577	101,336	1,200
APPROPRIATIONS - FUND 677		55,950	80,950	80,950	84,500	225,000
NET OF REVENUES/APPROPRIATIONS - FUND 677		(54,017)	(78,957)	20,627	16,836	(223,800)
BEGINNING FUND BALANCE		282,207	228,190	149,233	149,233	169,860
ENDING FUND BALANCE		228,190	149,233	169,860	166,069	(53,940)

BUDGET REPORT FOR ALPENA COUNTY
Fund: 730 EMPLOYEES SICK PAY FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 238 - OTHER RETIREMENT ACTIVITIES						
ESTIMATED REVENUES						
730-238-665.000	INTEREST	2	(1)	20,332	18,220	17,500
TOTAL ESTIMATED REVENUES		2	(1)	20,332	18,220	17,500
NET OF REVENUES/APPROPRIATIONS - 238 - OTHER RETIREM		2	(1)	20,332	18,220	17,500
ESTIMATED REVENUES - FUND 730		2	(1)	20,332	18,220	17,500
APPROPRIATIONS - FUND 730						
NET OF REVENUES/APPROPRIATIONS - FUND 730		2	(1)	20,332	18,220	17,500
BEGINNING FUND BALANCE			2	(1)	(1)	226,897
FUND BALANCE ADJUSTMENTS			(2)	206,566	206,566	
ENDING FUND BALANCE		2	(1)	226,897	224,785	244,397
ESTIMATED REVENUES - ALL FUNDS		60,838,162	59,677,690	26,497,206	64,631,231	28,455,016
APPROPRIATIONS - ALL FUNDS		61,651,830	56,769,880	24,663,632	65,575,938	28,267,547
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(813,668)	2,907,810	1,833,574	(944,707)	187,469
BEGINNING FUND BALANCE - ALL FUNDS		21,364,034	20,946,120	21,329,062	21,329,062	23,302,419
FUND BALANCE ADJUSTMENTS - ALL FUNDS		395,761	(2,524,870)	139,783	139,783	
ENDING FUND BALANCE - ALL FUNDS		20,946,127	21,329,060	23,302,419	20,524,138	23,489,888