

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

BE IT RESOLVED, THAT THIS RESOLUTION SHALL COVER THE

ENTERPRISE 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

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

(see attachment (s))

GL NUMBER	DESCRIPTION	2023	2024	2025	2025	2025
		ACTIVITY	ACTIVITY	THRU 11/30/25	AMENDED BUDGET	BOARD APPROVED BUDGET
Dept 254 - OTHER TREASURER SERVICES						
ESTIMATED REVENUES						
521-254-422.000	2023 TPF-REDEMPTION CERT RECORD F			4,942	4,800	2,400
521-254-425.000	2023 TPF-FORFEIT CERT RECORDING F			4,942	4,800	2,400
521-254-445.000	2023 TPF-INTEREST ON TAXES		57,486	88,291	80,272	25,000
521-254-448.000	2023 TPF-COLLECTION FEES		63,445	21,843	25,000	5,000
521-254-639.000	2023 TPF-TITLE SEARCH FEE			28,828	27,500	12,500
521-254-641.000	2023 TPF-PRE-FORFEITURE MAIL NOTI		3,036	8,651	9,000	1,200
521-254-644.000	2023 TPF-MISCELLANEOUS FEES		123	2,305	1,500	6,500
TOTAL ESTIMATED REVENUES			124,090	159,802	152,872	55,000
APPROPRIATIONS						
521-254-728.000	2023 TPF-POSTAGE			5,375	5,400	4,000
521-254-801.000	2023 TPF-PROFESSIONAL FEES			8,167	14,600	15,000
521-254-801.001	TPF-PROFESSIONAL LEGAL			5,652	6,310	10,000
521-254-802.000	2023 TPF RECORDING FEES			11,910	13,910	3,500
521-254-803.000	2023 TPF-TITLE SEARCH FEES			6,780	6,780	5,000
TOTAL APPROPRIATIONS				37,884	47,000	37,500
NET OF REVENUES/APPROPRIATIONS - 254 - OTHER TREASUR			124,090	121,918	105,872	17,500
ESTIMATED REVENUES - FUND 521						
APPROPRIATIONS - FUND 521			124,090	159,802	152,872	55,000
NET OF REVENUES/APPROPRIATIONS - FUND 521			124,090	121,918	105,872	17,500
BEGINNING FUND BALANCE			124,090	124,089	124,089	246,007
ENDING FUND BALANCE				246,007	229,961	263,507

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 254 - OTHER TREASURER SERVICES						
ESTIMATED REVENUES						
522-254-422.000	2024 TPF-REDEMPTION CERT RECORD F					5,000
522-254-425.000	2024 TPF-FORFEIT CERT RECORDING F					5,000
522-254-445.000	2024 TPF-INTEREST ON TAXES			60,766	30,000	90,000
522-254-448.000	2024 TPF-COLLECTION FEES			68,665	63,889	30,000
522-254-641.000	2024 TPF-PRE-FORFEITURE MAIL NOTI			2,122	1,500	8,000
522-254-644.000	2024 TPF-MISCELLANEOUS FEES			75	75	1,000
	TOTAL ESTIMATED REVENUES			131,628	146,322	139,000
APPROPRIATIONS						
522-254-728.000	2024 TPF-POSTAGE					5,500
522-254-801.000	2024 TPF-PROFESSIONAL FEES					15,000
522-254-801.001	TPF-PROFESSIONAL LEGAL			96	250	7,500
522-254-802.000	2024 TPF-RECORDING FEES					14,500
522-254-803.000	2024 TPF-TITLE SEARCH FEES					7,000
	TOTAL APPROPRIATIONS			96	250	49,500
	NET OF REVENUES/APPROPRIATIONS - 254 - OTHER TREASUR			131,532	146,072	89,500
ESTIMATED REVENUES - FUND 522						
	APPROPRIATIONS - FUND 522			131,628	146,322	139,000
	NET OF REVENUES/APPROPRIATIONS - FUND 522			96	250	49,500
	NET OF REVENUES/APPROPRIATIONS - FUND 522			131,532	146,072	89,500
	BEGINNING FUND BALANCE			131,532	146,072	131,532
	ENDING FUND BALANCE					221,032

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 254 - OTHER TREASURER SERVICES						
ESTIMATED REVENUES						
523-254-445.000	2025 TPF-INTEREST INCOME					50,000
523-254-448.000	2025 TPF-COLLECTION ON TAXES					55,000
523-254-641.000	2025 TPF-PRE-FORFEIT MAIL NOTICE					1,000
523-254-644.000	2025 TPF-MISCELLANEOUS FEES					75
TOTAL ESTIMATED REVENUES						106,075
APPROPRIATIONS						
523-254-801.001	TPF-PROFESSIONAL LEGAL	39,365				500
523-254-995.516	TRANSFER TO 516	39,365				500
TOTAL APPROPRIATIONS		(39,365)				105,575
NET OF REVENUES/APPROPRIATIONS - 254 - OTHER TREASUR						
ESTIMATED REVENUES - FUND 523						106,075
APPROPRIATIONS - FUND 523		39,365				500
NET OF REVENUES/APPROPRIATIONS - FUND 523		(39,365)				105,575
BEGINNING FUND BALANCE						
FUND BALANCE ADJUSTMENTS		39,365				
ENDING FUND BALANCE						105,575

