

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

BE IT RESOLVED, THAT THIS RESOLUTION SHALL COVER THE

GENERAL FUND

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

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

(see attachment (s))

BUDGET SUMMARY					
NAME OF LOCAL GOVERNMENTAL UNIT	NAME OF FUND		FUND NO.		BUDGET YEAR
ALPENA COUNTY	GENERAL		101		END DATE
					12/31/2026
REVENUES (AND OTHER SOURCES)					
	ACCOUNT DESCRIPTION		Prior Yr. 12/31/2024	Actual Current Budget 11/21/2025	Board Approved Budget 1/1/2026
	TAXES	401-449	\$5,951,419	\$6,190,421	\$6,746,683
	LICENSES	450-500	\$19,935	\$15,363	\$20,800
	FEDERAL GRANTS	501-539	\$110,638	\$88,075	\$75,255
	STATE GRANTS	510-579	\$1,981,518	\$1,830,478	\$2,106,161
	OTHER GRANTS (Contrib from Local)	580-599	\$47,672	\$60,895	\$15,225
	CHARGES FOR SERVICES	600-654	\$1,492,944	\$1,432,829	\$1,488,343
	FINES & FORFEITS	655-663	\$27,794	\$27,097	\$33,200
	INTEREST & RENTS	664-670	\$57,176	\$43,605	\$41,500
	OTHER REVENUES	671-699	\$3,578,682	\$2,662,139	\$2,808,030
TOTAL REVENUES			\$13,267,778	\$12,350,902	\$13,335,197
OTHER SOURCES					
TOTAL REVENUES AND OTHER SOURCES			\$13,267,778	\$12,350,902	\$13,335,197
EXPENDITURES (AND OTHER USES)					
	ACCOUNT DESCRIPTION		Prior Yr. 12/31/2024	Actual Current Budget 11/21/2025	Board Approved Budget 1/1/2026
	GENERAL GOVERNMENT		\$3,797,187	\$3,380,927	\$4,060,509
	JUDICIAL CONTROL		\$1,881,405	\$1,651,225	\$1,988,708
	PUBLIC SAFETY		\$4,791,393	\$4,179,789	\$5,145,590
	PUBLIC WORKS		\$15,860	\$13,775	\$17,988
	HEALTH & WELFARE		\$286,539	\$248,479	\$318,541
	COMMUNITY & ECONOMIC DEVELOP.		\$440,722	\$363,011	\$479,242
	RECREATION & CULTURE		\$37,594	\$7,089	\$0
	TRANSFERS IN		\$1,493,163	\$1,420,101	\$1,275,819
	TRANSFER OUT		\$45,700	\$46,399	\$48,800
TOTAL EXPENDITURES			\$12,789,563	\$11,310,795	\$13,335,197
AMOUNTS NEEDED FOR CONTINGENCIES					
TOTAL EXPENDITURES AND OTHER USES			\$12,789,563	\$11,310,795	\$13,335,197
BUDGETED NET REVENUES (EXPENDITURES)		12/31/2026			\$0
CURRENT ACTUAL OPERATING SURPLUS (DEFICIT)		11/21/2025	\$478,215	\$1,040,107	
ACCUMULATED AVAILABLE UNAPPROPRIATED SURPLUS(DEFICIT)FROM PRIOR YEARS		1/1/2025		\$3,804,974	\$4,845,081
PROJECTED SURPLUS AT END OF BUDGET YEAR		12/31/2026			\$4,845,081

BUDGET REPORT FOR ALPENA COUNTY

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023	2024	2025	2025	2026
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	BOARD APPROVED
				THRU 11/30/25	BUDGET	BUDGET
Fund: 101 GENERAL FUND						
	OTHER REVENUE	3,322,914	3,578,682	2,662,139	3,033,222	2,808,030
	FEDERAL GRANTS	155,160	110,638	88,075	252,161	75,255
	TAXES	5,565,954	5,951,419	6,190,421	6,395,656	6,746,683
	STATE GRANTS	2,059,407	1,981,518	1,830,478	2,237,261	2,106,161
	LICENSES AND PERMITS	29,235	19,935	15,363	30,890	20,800
	CHARGES FOR SERVICES	1,309,241	1,492,944	1,432,829	1,521,834	1,488,343
	FINES AND FOREFEITS	35,300	27,794	27,097	33,700	33,200
	INTEREST AND RENTS	65,838	57,176	43,605	37,361	41,500
	CONTRIBUTION FROM LOCAL UNITS	32,026	47,672	60,895	60,895	15,225
	ESTIMATED REVENUES - FUND 101	12,575,075	13,267,778	12,350,902	13,602,980	13,335,197
	BEGINNING FUND BALANCE	4,462,107	3,804,978	4,283,214	4,283,214	16,218,823
	FUND BALANCE ADJUSTMENTS	247,420		(415,293)	(415,293)	
	ENDING FUND BALANCE	17,284,602	17,072,756	16,218,823	17,470,901	29,554,020

BUDGET REPORT FOR ALPENA COUNTY

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
Fund: 101 GENERAL FUND						
Total - Function GENERAL GOVERNMENT		4,085,004	3,797,187	3,380,927	3,818,645	4,060,509
Total - Function TRANSFERS OUT		44,829	45,700	46,399	46,399	48,800
Total - Function JUDICIAL CONTROL		1,804,130	1,881,405	1,651,225	1,998,074	1,988,708
Total - Function PUBLIC SAFETY		5,204,512	4,791,393	4,179,789	4,976,912	5,145,590
Total - Function PUBLIC WORKS		17,026	15,860	13,775	19,869	17,988
Total - Function HEALTH AND WELFARE		284,749	286,539	248,479	304,344	318,541
Total - Function COMMUNITY AND ECONOMIC DEVELOPME		442,766	440,722	363,011	455,378	479,242
Total - Function RECREATION AND CULTURE		14,364	37,594	7,089	24,770	
Total - Function TRANSFERS IN		1,582,248	1,493,163	1,420,101	1,492,310	1,275,819
APPROPRIATIONS - FUND 101		13,479,628	12,789,563	11,310,795	13,136,701	13,335,197
BEGINNING FUND BALANCE						
FUND BALANCE ADJUSTMENTS		4,462,107	3,804,978	4,283,214	4,283,214	(7,442,874)
ENDING FUND BALANCE		247,420	(8,984,585)	(415,293)	(415,293)	(20,778,071)
		(8,770,101)		(7,442,874)	(9,268,780)	

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 969 - APPROPRIATIONS/OTHER CO FUNDS						
ESTIMATED REVENUES						
101-969-540.000	JUDGES' SALARY STANDARDIZATION-CC	32,007	32,007	24,005	32,007	32,007
101-969-542.000	STATE COURT EQUITY FUND	136,059	139,342	72,737	138,261	130,000
101-969-553.000	DRUG CASE INFORM.MANAGEMENT ACCOU	6,820	12,250	3,741	7,415	6,000
101-969-699.000	TRANSFERS FROM OTHER FUNDS					
101-969-699.006	TRANSFER FROM 677 FUND	52,500	76,000	76,000	76,000	226,110
101-969-699.009	TRANSFER FROM ARPA FUND	300,000	1,208,275			225,000
101-969-699.208	TRANSFER FROM PARKS			150,000	150,000	
101-969-699.216	TRANSFER IN-FUND216		47,584	29,107	35,000	20,000
101-969-699.217	TRANSFER IN-FUND 217		24,863	10,881	20,000	5,000
101-969-699.218	TRANSFER IN-FUND 218		45,835	25,420	20,000	5,000
101-969-699.245	TRANSFER IN FROM FUND 245			15,000	15,000	
101-969-699.246	TRANSFER IN FROM FUND 246			15,000	15,000	
101-969-699.481	TRANSFER FROM AIRPORT TERM CONSTR	339,116				
TOTAL ESTIMATED REVENUES		866,502	1,586,156	421,891	508,683	649,117
APPROPRIATIONS						
101-969-995.001	FRIEND OF THE COURT - 218	68,602	71,954	69,256	75,552	68,155
101-969-995.002	LAW LIBRARY PROJECT - 269	3,570	3,570	3,273	3,570	3,570
101-969-995.003	FAMILY DIVISION -216	54,550	56,635	48,355	52,751	50,591
101-969-995.006	TRANSFER TO PLAZA POOL -273	5,000	35,000			
101-969-995.007	DISTRICT HEALTH DEPARTMENT	227,047	113,118	238,031	238,031	248,598
101-969-995.009	CHILD CARE FUND - 292	385,780	385,780	256,667	280,000	210,000
101-969-995.011	CHILD CARE BLENDED FUNDING -292	150,000	150,000	200,000	200,000	200,000
101-969-995.012	FAMILY INDEPENDENCE AGENCY	23,446	16,000			
101-969-995.013	FIA CHILD CARE SUB ACCOUNT	2,000	1,333			
101-969-995.015	MULTI COUNTY CIRCUIT COURT -217	297,613	311,520	270,505	295,096	305,744
101-969-995.018	BUILDING/GROUNDS MAINTENANCE FUND	100,000				
101-969-995.023	INDIGENT DEFENSE SYSTEM -260	264,640	164,640	164,640	164,640	164,161
101-969-995.029	TRANSFER TO HOUSING 276		32,113			
101-969-995.208	TRANSFER TO PARKS		150,000			
101-969-995.297	TRANSFER TO MMP		1,500	1,500	1,500	
101-969-995.402	TRANSFER TO EQUIP FUND 402			50,000	50,000	
101-969-995.677	TRANSFER TO SELF INS 677			100,000	100,000	
TOTAL APPROPRIATIONS		1,582,248	1,493,163	1,402,227	1,461,140	1,250,819
NET OF REVENUES/APPROPRIATIONS - 969 - APPROPRIATION		(715,746)	92,993	(980,336)	(952,457)	(601,702)
ESTIMATED REVENUES - FUND 101						
APPROPRIATIONS - FUND 101		866,502	1,586,156	421,891	508,683	649,117
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,582,248	1,493,163	1,402,227	1,461,140	1,250,819
BEGINNING FUND BALANCE		(715,746)	92,993	(980,336)	(952,457)	(601,702)
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		4,462,107	3,804,978	4,283,214	4,283,214	2,887,585
		247,420	(415,293)	(415,293)	(415,293)	
		3,993,781	3,897,971	2,887,585	2,915,464	2,285,883