



# Alpena County Treasurer's Office

Kimberly Ludlow  
*Treasurer*

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	<u>2023</u>	<u>2024</u>
GENERAL FUND UNRESRICTED FUND BALANCE AS OF JANUARY 1ST (cash & investments)	4,449,718.59	3,597,409.09
TOTAL REVENUES COLLECTED THROUGH AUGUST 31, 2024	7,332,714.97	7,526,228.44
TOTAL EXPENDITURES MADE THROUGH AUGUST 31, 2023	(8,476,274.89)	(8,368,360.81)
FUND BALANCE GENERAL FUND ONLY	3,306,158.67	2,755,275.72
FUND BALANCE ACCOUNT AS OF AUGUST 31, 2024	UNRESERVED RESERVED	2,487,261.72 268,014.00

BUDGETS SHOULD BE AT 66.58% FOR AUGUST  
64.89% 8/2023 YOUR REVENUES FOR 8/2024 = 62.84%  
65.45% 8/2023 YOUR EXPENSES FOR 8/2024 = 65.31%

	#	2017	2018	2019	2020	2021	2022	2023	2024							
<b>Revenue</b>																
January	\$	468,543.12	\$	382,846.51	\$	587,796.13	\$	405,281.12	\$	620,798.52	\$	584,171.80	\$	597,333.81	\$	725,231.44
February	\$	451,565.80	\$	548,405.94	\$	490,064.07	\$	695,347.41	\$	634,946.07	\$	498,632.92	\$	426,568.69	\$	586,762.94
March	\$	633,109.68	\$	523,026.15	\$	435,718.50	\$	535,423.63	\$	628,847.05	\$	450,166.37	\$	814,443.81	\$	648,057.77
April	\$	458,872.62	\$	487,304.37	\$	451,888.33	\$	434,317.79	\$	479,689.74	\$	683,622.84	\$	679,825.40	\$	674,006.63
May	\$	309,569.69	\$	306,768.93	\$	406,949.91	\$	327,265.31	\$	355,779.20	\$	380,915.34	\$	396,072.87	\$	813,609.55
June	\$	336,343.53	\$	486,998.88	\$	526,064.23	\$	384,945.65	\$	496,184.90	\$	332,097.71	\$	578,316.73	\$	349,145.98
July	\$	1,248,029.64	\$	1,119,404.51	\$	1,051,808.64	\$	1,226,683.50	\$	1,378,612.18	\$	1,474,990.07	\$	1,535,079.00	\$	969,751.99
August	\$	1,864,761.74	\$	1,814,323.70	\$	1,904,896.84	\$	2,098,728.47	\$	1,979,760.71	\$	2,128,664.96	\$	2,305,074.66	\$	2,759,662.14
September	\$	1,807,093.10	\$	1,667,614.95	\$	2,011,254.91	\$	2,244,228.81	\$	2,183,590.41	\$	2,080,732.45	\$	2,436,644.90	\$	
October	\$	752,342.90	\$	2,206,383.11	\$	764,458.99	\$	1,167,389.16	\$	1,554,496.39	\$	1,039,276.12	\$	1,173,049.06	\$	
November	\$	500,632.91	\$	343,818.92	\$	371,355.45	\$	379,928.00	\$	448,516.92	\$	1,075,856.40	\$	623,899.17	\$	
December	\$	435,419.60	\$	940,266.81	\$	482,247.23	\$	394,386.15	\$	514,821.71	\$	525,923.05	\$	611,024.62	\$	
<b>TOTALS</b>	\$	9,266,284.33	\$	10,827,162.78	\$	9,484,503.23	\$	10,293,925.00	\$	11,276,043.80	\$	11,255,050.03	\$	12,177,332.72	\$	7,526,228.44
<b>% OF GROWTH</b>																
<b>Expense</b>																
January	\$	835,459.68	\$	969,061.35	\$	1,026,534.86	\$	1,247,606.72	\$	1,649,680.85	\$	1,025,653.57	\$	1,461,638.14	\$	1,444,290.95
February	\$	678,232.63	\$	785,230.28	\$	799,340.48	\$	874,441.52	\$	818,624.11	\$	816,667.54	\$	943,715.40	\$	866,419.43
March	\$	889,799.32	\$	842,787.94	\$	793,948.05	\$	708,334.03	\$	802,957.15	\$	1,008,384.00	\$	956,294.40	\$	1,019,570.61
April	\$	671,502.91	\$	705,938.07	\$	890,955.45	\$	1,246,654.62	\$	790,815.53	\$	790,461.63	\$	1,044,879.28	\$	959,566.27
May	\$	749,905.24	\$	735,209.85	\$	730,130.60	\$	669,053.16	\$	737,715.12	\$	952,946.52	\$	909,467.77	\$	1,178,278.52
June	\$	716,654.79	\$	687,603.50	\$	721,913.16	\$	669,159.27	\$	757,134.59	\$	933,947.38	\$	1,142,958.57	\$	879,514.81
July	\$	660,413.00	\$	720,630.35	\$	809,317.23	\$	950,786.68	\$	926,210.50	\$	970,635.76	\$	952,987.61	\$	990,172.98
August	\$	782,488.78	\$	1,073,562.38	\$	928,549.98	\$	676,356.06	\$	685,786.79	\$	957,621.99	\$	1,065,048.69	\$	1,030,547.24
September	\$	821,826.09	\$	629,858.50	\$	600,567.59	\$	742,899.58	\$	719,577.55	\$	787,961.57	\$	989,350.67	\$	
October	\$	619,685.62	\$	1,828,428.03	\$	730,403.60	\$	774,101.38	\$	932,611.67	\$	1,092,094.35	\$	1,097,916.33	\$	
November	\$	707,672.28	\$	984,874.59	\$	681,141.25	\$	694,257.63	\$	879,954.84	\$	853,765.07	\$	978,651.74	\$	
December	\$	1,023,983.67	\$	833,834.49	\$	1,272,115.51	\$	1,031,768.21	\$	1,582,784.09	\$	1,131,909.36	\$	1,318,331.83	\$	
<b>TOTALS</b>	\$	9,157,624.01	\$	10,797,019.33	\$	9,984,917.76	\$	10,285,418.86	\$	11,283,852.79	\$	11,322,048.74	\$	12,861,240.43	\$	8,368,360.81
<b>% OF GROWTH</b>																
<b>Net Rev VS Exp</b>	\$	108,660.32	\$	30,143.45	\$	(500,414.53)	\$	8,506.14	\$	(7,808.99)	\$	(66,998.71)	\$	(683,907.71)	\$	(842,132.37)

REVENUE & EXPENDITURE REPORT FOR ALPENA COUNTY

PERIOD ENDING 08/31/2024

% Fiscal Year Completed: **66.67**

DESCRIPTION	ACTIVITY FOR MONTH	YTD BALANCE	2024 AMENDED BUDGET	DIFFERENCE		% BDGT USED
				8/31/2024	8/31/2024	
OTHER REVENUE	\$ 192,922.22	\$ 1,846,852.42	\$ 2,446,976.98	\$ 600,124.56		75.47%
STATE GRANTS	\$ 240,090.30	\$ 1,214,856.03	\$ 2,119,035.00	\$ 904,178.97		57.33%
CHARGES FOR SERVICES	\$ 111,281.72	\$ 916,196.78	\$ 1,331,372.00	\$ 415,175.22		68.82%
FINES AND FORFEITS	\$ 2,722.55	\$ 18,582.15	\$ 41,730.00	\$ 23,147.85		44.53%
FEDERAL GRANTS	\$ 1,358.00	\$ 65,127.44	\$ 171,404.00	\$ 106,276.56		38.00%
TAXES	\$ 2,194,487.34	\$ 3,401,527.61	\$ 5,773,427.00	\$ 2,371,899.39		58.92%
LICENSES AND PERMITS	\$ 649.50	\$ 14,633.50	\$ 30,885.00	\$ 16,251.50		47.38%
CONTRIBUTION FROM LOCAL UNITS	\$ 15,223.75	\$ 32,448.55	\$ 34,450.00	\$ 2,001.45		94.19%
INTEREST AND RENTS	\$ 926.76	\$ 16,003.96	\$ 27,400.00	\$ 11,396.04		58.41%
<b>TOTAL REVENUES</b>	\$ 2,759,662.14	\$ 7,526,228.44	\$ 11,976,679.98	\$ 4,450,451.54		62.84%
GENERAL GOVERNMENT	\$ 255,594.96	\$ 2,572,276.28	\$ 4,088,305.98	\$ 1,516,029.70		62.92%
JUDICIAL CONTROL	\$ 148,337.64	\$ 1,227,483.04	\$ 1,939,448.00	\$ 711,964.96		63.29%
PUBLIC SAFETY	\$ 422,764.72	\$ 3,052,524.06	\$ 5,009,290.00	\$ 1,956,765.94		60.94%
PUBLIC WORKS	\$ 1,163.37	\$ 9,967.78	\$ 17,912.00	\$ 7,944.22		55.65%
HEALTH & WELFARE	\$ 24,419.66	\$ 180,427.97	\$ 304,439.00	\$ 124,011.03		59.27%
COMMUNITY & ECONOMIC DEVELOP.	\$ 46,713.13	\$ 296,126.33	\$ 492,834.00	\$ 196,707.67		60.09%
RECREATION & CULTURE	\$ 5,719.39	\$ 37,335.87	\$ 55,137.00	\$ 17,801.13		67.71% <i>*Apex Expansion</i>
TRANSFERS IN	\$ 80,134.37	\$ 946,519.48	\$ 1,313,017.00	\$ 366,497.52		72.09%
TRANSFERS OUT	\$ 45,700.00	\$ 45,700.00	\$ 45,700.00	\$ -		100.00%
<b>TOTAL EXPENDITURES</b>	\$ 1,030,547.24	\$ 8,368,360.81	\$ 13,266,082.98	\$ 4,897,722.17		63.08%
<b>TOTAL REVENUES</b>	\$ 2,759,662.14	\$ 7,526,228.44	\$ 11,976,679.98	\$ 4,450,451.54		62.84%
<b>TOTAL EXPENDITURES</b>	\$ 1,030,547.24	\$ 8,368,360.81	\$ 13,266,082.98	\$ 4,897,722.17		63.08%
	\$ 1,729,114.90	\$ (842,132.37)	\$ (1,289,403.00)	\$ (447,270.63)		

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	1,020,079.63
101-000-002.000	CASH-SAVINGS	787,981.22
101-000-003.000	CERTIFICATES OF DEPOSIT	488,212.93
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	273,298.64
101-000-026.000	TAXES RECEIVABLE-CURRENT REAL &	250,103.00
101-000-084.001	DUE FROM MATERIALS MANAGEMENT	25,000.00
101-000-084.276	DUE FROM FUND 276	150,000.00
Total Assets		<u>2,999,225.42</u>
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	43,398.70
101-000-360.000	UNAVAILABLE PROPERTY TAXES	200,551.00
Total Liabilities		<u>243,949.70</u>
*** Fund Balance ***		
101-000-382.000	REPLACE/ACQUIRE BLDG & LAND RESE	75,000.00
101-000-382.001	ROOF REPLACEMENT RESERVE	268.00
101-000-384.001	TECH RESERVE-JAIL SOFTWARE	8,210.00
101-000-385.000	GF OBLIGATION RESERVE (BOR, MTT,	100,000.00
101-000-386.000	ECONOMIC DEVELOPMENT RESERVE	75,000.00
101-000-387.000	AIR QUALITY CONTROL COMMITTEE RE	536.00
101-000-388.000	ADULT COURT UNEMPLOYMENT CLAIMS	9,000.00
101-000-390.000	GENERAL FUND FUND BALANCE	3,329,394.09
Total Fund Balance		<u>3,597,408.09</u>
Beginning Fund Balance		3,804,978.09
Net of Revenues VS Expenditures		(842,132.37)
Fund Balance Adjustments		(207,570.00)
Ending Fund Balance		2,755,275.72
Total Liabilities And Fund Balance		2,999,225.42

GL NUMBER	DESCRIPTION	MONTH 08/31/2024	YTD BALANCE 08/31/2024	2024 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND						
Net OTHER REVENUE		192,922.22	1,846,852.42	2,446,976.98	600,124.56	75.47
Net TAXES		2,194,487.34	3,401,527.61	5,773,427.00	2,371,899.39	58.92
Net FEDERAL GRANTS		1,358.00	65,127.44	171,404.00	106,276.56	38.00
Net STATE GRANTS		240,090.30	1,214,856.03	2,119,035.00	904,178.97	57.33
Net LICENSES AND PERMITS		649.50	14,633.50	30,885.00	16,251.50	47.38
Net CHARGES FOR SERVICES		111,281.72	916,196.78	1,331,372.00	415,175.22	68.82
Net FINES AND FORFEITS		2,722.55	18,582.15	41,730.00	23,147.85	44.53
Net INTEREST AND RENTS		926.76	16,003.96	27,400.00	11,396.04	58.41
Net CONTRIBUTION FROM LOCAL UNITS		15,223.75	32,448.55	34,450.00	2,001.45	94.19
TOTAL REVENUES		2,759,662.14	7,526,228.44	11,976,679.98	4,450,451.54	62.84

GL NUMBER	DESCRIPTION	MONTH 08/31/2024	YTD BALANCE 08/31/2024	2024 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND GENERAL GOVERNMENT		255,594.96	2,572,276.28	4,088,305.98	1,516,029.70	62.92
TRANSFERS OUT		45,700.00	45,700.00	45,700.00	0.00	100.00
JUDICIAL CONTROL		148,337.64	1,227,483.04	1,939,448.00	711,964.96	63.29
PUBLIC SAFETY		422,764.72	3,052,524.06	5,009,290.00	1,956,765.94	60.94
PUBLIC WORKS		1,163.37	9,967.78	17,912.00	7,944.22	55.65
HEALTH AND WELFARE		24,419.66	180,427.97	304,439.00	124,011.03	59.27
COMMUNITY AND ECONOMIC DEVELOPMENT		46,713.13	296,126.33	492,834.00	196,707.67	60.09
RECREATION AND CULTURE		5,719.39	37,335.87	55,137.00	17,801.13	67.71
TRANSFERS IN		80,134.37	946,519.48	1,313,017.00	366,497.52	72.09
TOTAL EXPENDITURES		1,030,547.24	8,368,360.81	13,266,082.98	4,897,722.17	63.08

ACTIVITY FOR

GL NUMBER	DESCRIPTION	MONTH 08/31/2024	YTD BALANCE 08/31/2024	2024 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND						
TOTAL REVENUES		2,759,662.14	7,526,228.44	11,976,679.98	4,450,451.54	62.84
TOTAL EXPENDITURES		1,030,547.24	8,368,360.81	13,266,082.98	4,897,722.17	63.08
NET OF REVENUES & EXPENDITURES		1,729,114.90	(842,132.37)	(1,289,403.00)	(447,270.63)	65.31