Alpena County Treasurer

Cindy Cebula, Treasurer
720 W Chisholm St, Ste #3
Alpena, MI 49707

989-354-9534
treasurer@alpenacounty.org

November 21, 2025

The County of Alpena adopted a FUND BALANCE POLICY in December of 2009 that was amended December 2025 to read in part as follows:

Once the audited, unrestricted General Operating Fund Balance has been determined from the previous year and there is a gain in value; that gain will remain in the unrestricted General Operating Fund Balance until the minimum requirement of 25% unrestricted General Operating Fund Balance is achieved. After achieving 30.00%, the County Administrator in consultation with the Treasurer shall recommend a course of action to the Board of Commissioners for their consideration. The intent will be to fund Long Term and Short-Term Capital Outlay items until such time as the Board of Commissioners feel those items have been sufficiently funded.

It is the County Treasurer's recommendation that none of the $4,066,185.83 Projected Unrestricted General Fund Balance for December 2025 be transferred. The 2025 Budget had a Budgeted Use of Fund Balance of $200,000. Without this Budgeted Use of Fund Balance, the Projected Unrestricted General Fund Balance would have been below the required minimum 30.00% of the Board Recommended 2026 Budget by $96,802.01.

Sincerely,

Cindy Cebula

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Alpena County Treasurer

2026 BUDGET POLICY

1) No new position or vacancy replacement will be allowed until the Elected Official or Department Head first take their request before the Personnel Committee. The Personnel Committee will then recommend to the full Board of Commissioners a plan of action for filling/not filling a new position.

2) At the end of any fiscal year, if the Unrestricted Fund Balance is less than 25% of the adopted, current annual budget, all part-time and temporary positions funded by the General Fund will be terminated.

3) At the end of any fiscal year, if the Unrestricted Fund Balance is less than 20% of the adopted annual general fund budget, layoff notices to employees shall be given.

4) Any non-mandated job funded by a local, state or federal grant will be terminated at the end of that grant period if not renewed by the local, state or federal agency responsible for the funding of that grant.

5) Any non-mandated job funded by a local, state or federal grant will be decreased if the local, state or federal agency responsible for funding the grant decreases its funding of the grant.

6) The current fund Balance Policy, the Tax Revolving Fund Policy, the Travel Policy, the Bidding/Purchasing Policy, the Disposal of Assets Policy, the Disposal of Property Policy, and the Educational Opportunities Policy, be included.

7) The County continues to update fees as required.

8) Cost Allocation be applied where applicable and as budgeted by Commissioners.

General Fund Status

11/21/2025

GF Balance as of 12/31/24	$3,867,920.47	
less Reserves	$268,014.00	
December 31, 2024 UNRESTRICTED GF Balance	$3,599,906.47	
2025 Budgeted EXPENDITURES as of 11/21/2025	$13,136,700.64	
January 1, 2026 Budget (to be set by BOC)	$13,335,197.00	
30% of 2025 Annual Budget as of 11/21/2025	$3,941,010.19	
30% of 2026 Annual Budget	$4,000,559.10	
GF Balance 11/21/2025 (UNRESTRICTED)	$4,677,600.25	
Plus Anticipated 2025 Revenue	$1,252,073.28	
Less Anticipated 2025 Expenses	$1,825,916.44	
PROJECTED UNRESTRICTED Fund Balance 12/31/2025	$4,103,757.09	30.77%
30% of 2026 Annual Budget	$4,000,559.10	
Difference to be Considered	**$103,197.99**	

REVENUE AND EXPENDITURE REPORT FOR ALPENA COUNTY
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 12/31/2025	YTD BALANCE 12/31/2025	2025 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-969-995.007	DISTRICT HEALTH DEPARTMENT	0.00	238,031.00	238,031.00	0.00	100.00
101-969-995.009	CHILD CARE FUND - 292	0.00	256,666.63	280,000.00	23,333.37	91.67
101-969-995.011	CHILD CARE BLENDED FUNDING -292	0.00	200,000.00	200,000.00	0.00	100.00
101-969-995.015	MULTI COUNTY CIRCUIT COURT -217	0.00	270,504.63	295,096.00	24,591.37	91.67
101-969-995.023	INDIGENT DEFENSE SYSTEM -260	0.00	164,640.00	164,640.00	0.00	100.00
101-969-995.297	TRANSFER TO MMP	0.00	1,500.00	1,500.00	0.00	100.00
101-969-995.402	TRANSFER TO EQUIP FUND 402	0.00	50,000.00	50,000.00	0.00	100.00
101-969-995.677	TRANSFER TO SELF INS 677	0.00	100,000.00	100,000.00	0.00	100.00
TOTAL EXPENDITURES		0.00	1,402,225.88	1,461,140.00	58,914.12	95.97
Net - Dept 969 - APPROPRIATIONS/OTHER CO FUNDS		0.00	(980,334.98)	(952,457.00)	27,877.98	
TOTAL REVENUES		0.00	12,350,906.72	13,602,980.00	1,252,073.28	90.80
TOTAL EXPENDITURES		0.00	11,310,784.20	13,136,700.64	1,825,916.44	86.10
NET OF REVENUES & EXPENDITURES		0.00	1,040,122.52	466,279.36	(573,843.16)	223.07

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					226,110
101-969-699.006	TRANSFER FROM 677 FUND	52,500	76,000	76,000	76,000	225,000
101-969-699.009	TRANSFER FROM ARPA FUND	300,000	1,208,275			
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		12,575,075	13,267,778	12,350,902	13,602,980	13,335,197
APPROPRIATIONS - FUND 101		13,479,628	12,789,563	11,310,795	13,136,701	13,335,197
NET OF REVENUES/APPROPRIATIONS - FUND 101		(904,553)	478,215	1,040,107	466,279	
BEGINNING FUND BALANCE		4,462,107	3,804,978	4,283,214	4,283,214	4,908,028
FUND BALANCE ADJUSTMENTS		247,420		(415,293)	(415,293)	
ENDING FUND BALANCE		3,804,974	4,283,193	4,908,028	4,334,200	4,908,028

BALANCE SHEET FOR ALPENA COUNTY
Period Ending 11/30/2025

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	718,583.87
101-000-002.000	CASH-SAVINGS	1,131,577.82
101-000-003.000	CERTIFICATES OF DEPOSIT	1,228,865.49
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	1,553,381.13
101-000-026.000	TAXES RECEIVABLE-CURRENT	250,103.00
101-000-084.001	DUE FROM MATERIALS MANAG	25,000.00
101-000-084.276	DUE FROM FUND 276	200,000.00
	Total Assets	5,112,061.31
*** Liabilities ***		
101-000-339.001	MCOLES UNEARNED DEFERRED	3,467.32
101-000-360.000	UNAVAILABLE PROPERTY TAX	200,551.00
	Total Liabilities	204,018.32
*** Fund Balance ***		
101-000-382.000	REPLACE/ACQUIRE BLDG & L	75,000.00
101-000-382.001	ROOF REPLACEMENT RESERVE	268.00
101-000-384.001	TECH RESERVE-JAIL SOFTWA	8,210.00
101-000-385.000	GF OBLIGATION RESERVE (B	100,000.00
101-000-386.000	ECONOMIC DEVELOPMENT RES	75,000.00
101-000-387.000	AIR QUALITY CONTROL COMM	536.00
101-000-388.000	ADULT COURT UNEMPLOYMENT	9,000.00
101-000-390.000	GENERAL FUND FUND BALANC	3,599,906.47
	Total Fund Balance	3,867,920.47
	Beginning Fund Balance	4,283,213.79
	Net of Revenues VS Expenditures	1,040,122.52
	Fund Balance Adjustments	(415,293.32)
	Ending Fund Balance	4,908,042.99
	Total Liabilities And Fund Balance	5,112,061.31