

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

BE IT RESOLVED, THAT THIS RESOLUTION SHALL COVER THE

DEBT SERVICE 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

DEBT SERVICE FUND

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

(see attachment (s))

BUDGET REPORT FOR ALPENA COUNTY
Fund: 363 CAPITAL IMPROVEMENT P&I DEBT FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY THRU 11/30/25	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 906 - DEBT SERVICE						
ESTIMATED REVENUES						
363-906-665.000	INTEREST	511	452	292	283	300
363-906-675.000	CONTRIBUTION-ALP RINK MANAGE	45,421	42,343			
363-906-699.000	ENERGY CONSERV BOND PYMT-NLA			43,084	47,000	49,433
363-906-699.001	ENERGY CONSERVATION BOND PYMT - F	44,829	45,700	46,399	46,399	48,800
363-906-699.002	ENERGY CONSERV BOND PYMT - POOL	29,485	30,032	28,011	30,557	32,138
363-906-699.003	ENERGY CONSERV BOND PYMT - AIRPOR	17,205	17,525	16,346	17,832	18,754
TOTAL ESTIMATED REVENUES		137,451	136,052	134,132	142,071	149,425
APPROPRIATIONS						
363-906-801.001	BANKING FEES - ACCT MAIN FEES	50	50	50	50	50
363-906-991.000	PRINCIPAL PAYMENT - ENERGY	120,000	125,000	130,000	130,000	140,000
363-906-994.000	INTEREST PAYMENT-ENERGY	16,810	14,350	11,788	11,788	9,123
TOTAL APPROPRIATIONS		136,860	139,400	141,838	141,838	149,173
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		591	(3,348)	(7,706)	233	252
ESTIMATED REVENUES - FUND 363						
APPROPRIATIONS - FUND 363		137,451	136,052	134,132	142,071	149,425
NET OF REVENUES/APPROPRIATIONS - FUND 363		136,860	139,400	141,838	141,838	149,173
BEGINNING FUND BALANCE		37,850	38,441	35,093	35,093	27,387
ENDING FUND BALANCE		38,441	35,093	27,387	35,326	27,639

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 301 - SHERIFF'S OFFICE						
ESTIMATED REVENUES						
366-301-699.000	TRANSFERS FROM OTHER FUNDS	797,860	797,775	798,425	798,425	798,050
TOTAL ESTIMATED REVENUES		797,860	797,775	798,425	798,425	798,050
APPROPRIATIONS						
366-301-801.002	BANKING FEES	575	595	25	575	575
366-301-991.000	PRINCIPAL PAYMENT	475,000	490,000	505,000	505,000	520,000
366-301-994.000	INTEREST PYMT	322,250	307,775	292,850	292,850	277,475
TOTAL APPROPRIATIONS		797,825	798,370	797,875	798,425	798,050
NET OF REVENUES/APPROPRIATIONS - 301 - SHERIFF'S OFF		35	(595)	550		
ESTIMATED REVENUES - FUND 366						
APPROPRIATIONS - FUND 366		797,860	797,775	798,425	798,425	798,050
NET OF REVENUES/APPROPRIATIONS - FUND 366		797,825	798,370	797,875	798,425	798,050
BEGINNING FUND BALANCE		1,538	1,573	978	978	1,528
ENDING FUND BALANCE		1,573	978	1,528	978	1,528

BUDGET REPORT FOR ALPENA COUNTY
Fund: 369 BUILDING AUTHORITY DEBT 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 916 - ALP CO LIBRARY PROJECT						
ESTIMATED REVENUES						
369-916-699.000	ALP CO LIBRARY PROJECT TRANSFERS	181,300	182,625	178,875	178,875	180,100
TOTAL ESTIMATED REVENUES		181,300	182,625	178,875	178,875	180,100
APPROPRIATIONS						
369-916-801.001	ACCT MAINTENANCE- LIBRARY PROJECT	500	500	500	500	550
369-916-991.000	PRINCIPAL PAYMENT - LIBRARY PROJE	120,000	125,000	125,000	125,000	130,000
369-916-994.000	INTEREST PYMT - LIBRARY PROJECT	60,800	57,125	53,375	53,375	49,550
TOTAL APPROPRIATIONS		181,300	182,625	178,875	178,875	180,100
NET OF REVENUES/APPROPRIATIONS - 916 - ALP CO LIBRAR						
ESTIMATED REVENUES - FUND 369		181,300	182,625	178,875	178,875	180,100
APPROPRIATIONS - FUND 369		181,300	182,625	178,875	178,875	180,100
NET OF REVENUES/APPROPRIATIONS - FUND 369						
BEGINNING FUND BALANCE		896	896	896	896	896
ENDING FUND BALANCE		896	896	896	896	896

BUDGET REPORT FOR ALPENA COUNTY

Fund: 372 CENTRAL TOWER DEBT

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 324 - CENTRAL TOWER						
ESTIMATED REVENUES						
372-324-665.000	INTEREST	514	877	364	333	500
372-324-699.001	TRANS IN FROM AMBULANCE FUND	75,000	75,000	75,000	75,000	75,000
372-324-699.002	TRANS IN FROM E911	15,000	15,000	15,000	15,000	15,000
TOTAL ESTIMATED REVENUES		90,514	90,877	90,364	90,333	90,500
APPROPRIATIONS						
372-324-991.000	PRINCIPAL PAYMENT	68,315	70,950	72,830	72,830	74,760
372-324-994.000	INTEREST PYMT	21,465	18,830	16,950	16,951	15,021
TOTAL APPROPRIATIONS		89,780	89,780	89,780	89,781	89,781
NET OF REVENUES/APPROPRIATIONS - 324 - CENTRAL TOWER		734	1,097	584	552	719
ESTIMATED REVENUES - FUND 372						
APPROPRIATIONS - FUND 372		90,514	90,877	90,364	90,333	90,500
NET OF REVENUES/APPROPRIATIONS - FUND 372		89,780	89,780	89,780	89,781	89,781
NET OF REVENUES/APPROPRIATIONS - FUND 372		734	1,097	584	552	719
BEGINNING FUND BALANCE		90,000	90,734	91,830	91,830	92,414
ENDING FUND BALANCE		90,734	91,831	92,414	92,382	93,133

BUDGET REPORT FOR ALPENA COUNTY

Fund: 381 AIRPORT DEBT 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 595 - AIRPORT						
ESTIMATED REVENUES						
381-595-699.000	TRANSFERS FROM OTHER FUNDS	104,615	107,875	106,153	106,153	104,268
TOTAL ESTIMATED REVENUES		104,615	107,875	106,153	106,153	104,268
APPROPRIATIONS						
381-595-801.002	BANKING FEES	575	580	50	575	575
381-595-991.000	PRINCIPAL PAYMENT - AIRPORT	60,000	65,000	65,000	65,000	65,000
381-595-994.000	INTEREST	43,955	42,365	40,578	40,578	38,693
TOTAL APPROPRIATIONS		104,530	107,945	105,628	106,153	104,268
NET OF REVENUES/APPROPRIATIONS - 595 - AIRPORT		85	(70)	525		
ESTIMATED REVENUES - FUND 381		104,615	107,875	106,153	106,153	104,268
APPROPRIATIONS - FUND 381		104,530	107,945	105,628	106,153	104,268
NET OF REVENUES/APPROPRIATIONS - FUND 381		85	(70)	525		
BEGINNING FUND BALANCE		92	177	107	107	632
ENDING FUND BALANCE		177	107	632	107	632

BUDGET REPORT FOR ALPENA COUNTY

Fund: 386 BL DAM DEBT SERVICE

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 442 - DRAIN COMMISSOINER						
ESTIMATED REVENUES						
386-442-699.286	TRANSFER FROM 286 SPEC ASSESS					
386-442-699.486	TRANSFER FROM 486 BL DAM CONST	8,000	110,307	44,376	44,376	72,157
TOTAL ESTIMATED REVENUES		8,000	110,307	44,376	44,376	72,157
APPROPRIATIONS						
386-442-801.001	BANK/ACCOUNT FEES	6				
386-442-991.000	PRINCIPAL PAYMENT - BL DAM	6,967	54,400	54,400	54,400	54,400
386-442-994.000	INTEREST PYMT - BL DAM		22,195	19,840	19,976	17,757
TOTAL APPROPRIATIONS		6,973	76,595	74,240	74,376	72,157
NET OF REVENUES/APPROPRIATIONS - 442 - DRAIN COMMISS		1,027	33,712	(29,864)	(30,000)	
ESTIMATED REVENUES - FUND 386						
APPROPRIATIONS - FUND 386		8,000	110,307	44,376	44,376	72,157
NET OF REVENUES/APPROPRIATIONS - FUND 386		6,973	76,595	74,240	74,376	72,157
		1,027	33,712	(29,864)	(30,000)	
BEGINNING FUND BALANCE			1,028	34,740	34,740	4,876
ENDING FUND BALANCE		1,027	34,740	4,876	4,740	4,876