



## ALPENA COUNTY SHERIFF'S OFFICE

Sheriff Erik W. Smith Undersheriff Cash J. Kroll

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### MEMO

To: Alpena County Finance Committee

From: Erik Smith, Sheriff

Ref: SOR Fee Expense Line Item

Traditionally we code/pay all SOR invoices received from the State of Michigan with 701-000-228.063. Recently the Treasurer's Office learned that this is incorrect. Going forward, a new line item number was created in the Sheriff's budget (101-301-965.000 SOR). However, a board action will be needed to fund this line. It is estimated that \$1000.00 will cover the expenses for 2026 and match the revenue from this service already budget.

Respectfully,

Erik Smith, Sheriff

1-7-26