



TO: Alpena County Finance, Ways & Means Committee

FROM: Jesse Osmer, County Administrator

DATE: May 7, 2026

RE: Budget Adjustments

I present the following budget recommendations to the Board for consideration and approval:

1. Decrease revenue line item 101-200-677.002 (Landfill Prof Fee Reimb) by \$75,000
2. Decrease expense line item 631-265-975.073 (Fairgrounds Driveway Gravel) by \$40,000
3. Decrease expense line item 631-265-975.017 (HMCR Upgrades) by \$5,000
4. Decrease expense line item 101-101-955.001 (Registrations) by \$2,000
5. Decrease expense line item 101-101-725.000 (Comm Reimb.) by \$13,000
6. Decrease expense line item 402-234-980.251 (Data Processing) by \$25,000
7. Increase revenue line item 101-200-677.000 (Reimb. and Refunds) \$2,220
8. Create a new line item (631-234-975.075) for "Sculpture Sidewalk" and fund it at \$7,500
9. Transfer \$40,000 from 631-265-995.631 to 402-234-699.631 (board action/journal entry)

NOTE: General Fund (101) – We will need to find \$70,000 before the end of the year. We will revisit and complete this in the fourth quarter.