

**City of Mackinac Island, Michigan**
**OPERATING BUDGET FOR THE FISCAL YEAR ENDING MARCH 31, 2026**
**Revenues - General Fund**

	2025-2026	Activity Total					
<b>Activity</b>							
<b>Taxes</b>							
3.403 Current Taxes for Operations	2,078,346						
3.407 Delinquent Taxes	1,200	2,079,546					
<b>Licenses &amp; Permits</b>							
3.450 Franchise Fees	821,451						
3.451 Business Licenses	35,000						
3.455 Commercial Bicycle Licenses	90,660						
3.457 Motor Vehicle Permits	132,000						
3.458 Street/ROW Permits	500						
3.476 Stable & Barn Permits	5,600						
3.486 Carriages, Taxis, Drays	32,735						
3.489 Tourist Bicycle License	164,000						
3.490 Annual Bicycle License	15,000						
3.492 Snowmobile Permits	2,000	1,298,946					
<b>State Revenues</b>							
3.541 State Revenue - Sales Tax	64,000						
3.542 Liquor Licenses	16,000						
3.552 MCOLES	1,000						
3.709 Marine Assistance	0	81,000					
<b>Fines &amp; Forfeits</b>							
3.491 Impound Fees	1,000						
3.660 Ordinance Fines	1,000	2,000					
<b>Charges for Services</b>							
3.618 Collection Fees	100,000						
3.620 Recreation Fees	2,600	102,600					
<b>Interest &amp; Rents</b>							
3.664 Interest & Penalties	50,000						
3.675 Rents & Royalties	116,836	166,836					
<b>Other Revenue Sources</b>							
3.680 Telescope Revenue	600						
3.683 Stuart House Admission/Donation	20,000						
3.690 War Memorial Donations	100						

	3.693 Refunds & Rebates	2,000							
	3.694 Forest Way Rent	175,000							
	3.696 Sales/Donations	3,000							
	3.697 Miscellaneous Revenue	51,820							
	3.698 Marine Winter Ferry Subsidy	0							
	3.699 Fund Balance Appropriation	0							
	3.701 Life Insurance Reimbursements	2,000							
	3.703 Worker's Comp Reimbursements	8,000							
	3.704 M.I. Transportation Authority Tax Reimbursement	36,881							
	3.708 Recreation Grants	46,603		346,004					
	CAPITAL EXPENDITURE TRANSFER			0					
	Fund Balance Designation			0					
	Total Revenues				\$4,076,931				
<b>Expenditures - General Fund</b>									
	Activity	Line Item	Activity						
		Total	Total						
	<b>Legislative</b>								
	CITY COUNCIL (101)								
	702 Salaries	24,000							
	714 Fringe Benefits	1,840							
	801 Contracted Services	37,800							
	860 Transportation	1,500							
	861 Marine - Winter Ferry Subsidy	100,000							
	900 Printing & Publishing	800							
	958 Dues	800							
	960 Miscellaneous	100		166,840					
	<b>General Government</b>								
	MAYOR'S ASSISTANT(102)								
	702 Salaries	60,794							
	714 Fringe Benefits	6,307		67,101					
	ELECTIONS (192)								
	702 Salaries	3,500							
	714 Fringe Benefits	446							
	740 Operating Supplies	500							

801 Contracted Services	500					
860 Transportation	200					
900 Printing & Publishing	1,000					
902 In-Service Training	300	6,446				
ACCOUNTING (208)						
801 Contracted Services	72,000	72,000				
ASSESSOR (209)						
702 Salaries	43,000					
704 Fringe Benefits	7,235					
740 Operating Supplies	4,500					
801 Contracted Services	43,000					
900 Printing & Publishing	890	98,625				
LEGAL (210)						
801 Contracted Services	270,000					
802 Planning Commission Contracted Service	10,000					
803 Historic District Commission Contracted Service	20,000	300,000				
CITY CLERK (215)						
702 Salaries	50,463					
704 Deputy Salaries	12,000					
714 Fringe Benefits	6,684					
740 Operating Supplies	700					
860 Travel	900					
902 In-Service Training	800					
958 Dues	100					
960 Misc	100	71,747				
Total General Government			\$782,760			
Expenditures - General Fund						
	Line Item	Activity				
Activity	Total	Total				
BOARD OF REVIEW (247)						
860 Transportation	200					
900 Printing	500	700				
CITY TREASURER (253)						
702 Salaries	50,463					
704 Deputy	1,000					
714 Fringe Benefits	4,937					

[illegible]

	<b>FIRE DEPARTMENT (336)</b>								
702	Salaries	135,914							
714	Fringe Benefits	10,397							
740	Operating Supplies	1,500							
745	Uniforms & Equipment	1,000							
850	Communications	1,200							
860	Transportation	1,500							
902	In-Service Training	4,000							
930	Repairs & Maintenance	26,600							
958	Dues	100							
960	Misc	200							
970	Capital Outlay	0		<u>182,411</u>					
	<b>MARINE RESCUE (346)</b>								
702	Salaries	48,000							
714	Fringe Benefits	3,672							
740	Operating Supplies	1,500							
745	Uniforms & Equipment	0							
756	Grant Funded Expenses	0							
873	Gasoline	12,000							
930	Repairs & Maintenance	3,500							
940	Boat Dockage	4,200							
970	Capital Outlay	0		<u>72,872</u>					
	<b>PROFESSIONAL SERVICES (412)</b>								
801	Cont Serv - Arch, Eng & Surveying	12,000		<u>12,000</u>					
	<b>MEDICAL CENTER (611)</b>								
801	Contracted Services	30,000		<u>30,000</u>					
	<b>EMS (651)</b>								
801	Contracted Services	300,000		<u>300,000</u>					
	<b>Total Public Safety</b>				<u>\$1,427,104</u>				
	<b>Public Works</b>								
	<b>CITY MAINTENANCE/STREET LIGHTS (448)</b>								
702	Salaries & Wages	249,631							
714	Fringe Benefits	26,345							
740	Operating Supplies	29,300							
741	Garbage Bags & Removal	74,000							
742	Christmas Decorations	3,500							
801	Contracted Services	8,500							
860	Transportation	1,930							
930	Repairs & Maintenance/Other	1,200							

941 Hydrant Rentals	9,000						
975 Street Improvements	43,630						
980 Sidewalk Improvements	4,500	<u>451,536</u>					
<b>BUILDING &amp; GROUNDS (450)</b>							
921 Cloverland	80,000						
922 Department of Public Works	14,000						
930 ADT	7,000						
931 Elevator Annual Maintenance	11,700						
932 Repairs & Maintenance	49,864						
940 Coal Dock Bottom Lands Lease	3,700						
993 Property Taxes	20,552						
970 Capital Outlay	0	<u>186,816</u>					
<b>Total Public Works</b>			<b><u>\$638,353</u></b>				
<b>Expenditures - General Fund</b>							
	Line Item	Activity					
<b>Culture &amp; Recreation</b>	<u>Total</u>	<u>Total</u>					
<b>PARKS AND RECREATION DEPT (751)</b>							
702 Salaries	54,036						
714 Fringe Benefits	6,446						
740 Operating Supplies	4,405						
760 Program Expenditures	16,900						
860 Transportation	4,457						
900 Printing	2,000						
902 In-Service Training	4,600						
930 Repairs and Maintenance	18,375						
958 Dues	745						
960 Miscellaneous	100						
962 Fireworks	11,200						
963 War Memorial	100						
970 Capital Outlay							
980 Grant Expenditures	46,603	<u>169,967</u>					
<b>STUART HOUSE (752)</b>							
702 Salaries	12,593						
714 Fringe Benefits	1,606						
740 Operating Supplies	1,200						
900 Printing & Publishing	0	<u>15,398</u>					

<b>Total Culture &amp; Recreation</b>			<b>\$185,365</b>			
<b>Other Functions</b>						
<b>INSURANCES (851)</b>						
714 Liability & Property	59,800					
715 Workmen's' Compensation	12,000					
716 Hospitalization	280,217					
717 Life Insurance	4,000					
719 Prescription & Medical Reimbursements/HRA	29,603	<u>385,620</u>				
<b>Total Other Functions</b>			<b>\$385,620</b>			
<b>TOTAL EXPENDITURES</b>			<b>\$3,662,107</b>			
<b>Operating Transfers</b>						
<b>TRANSFERS TO OTHER FUNDS (965)</b>						
896 To Engineering Dept. Fund	75,495					
898 To Fire Truck Debt Service	0					
991 Forest Way Housing Debt	0					
995 To Coal Dock Debt	0					
996 To Major Street Fund	91,896					
997 To Local Street Fund	163,545					
998 To Library Fund	69,812					
999 To Cemetery Fund	14,076	<u>414,824</u>				
<b>Total Operating Transfers</b>			<b>\$414,824</b>			
<b>TOTAL EXPENDITURES &amp; OPERATING TRANSFERS</b>			<b>\$4,076,931</b>			
		<b>DIFFERENCE</b>	<b>0</b>			
<b>LIBRARY FUND</b>						
<b>Revenues - Library Fund</b>						

Activity	Line Item	Activity					
	Total	Total					
3.541 MICF Rollover	3,419						
3.556 State Revenue - Reimbursements	575						
3.559 MICF Disbursement	20,030						
3.591 Donations	1,000						
3.625 Book Sales	2,000						
3.626 Video/DVD Rentals	0						
3.627 Copier Income	500						
3.629 Membership Fees	880						
3.664 Interest Income	2,300						
3.665 Book Fines	0						
3.665 Penal Fines	4,900						
3.700 Transfer from General Fund	69,812	105,416					
<b>Total Revenues</b>		<b>105,416</b>					
<b>Expenditures - Library Fund</b>			<b>Transfer # 965.998</b>	<b>Department # (790.000)</b>			
<b>EXPENDITURES (790)</b>							
702 Salaries (Librarian)	49,317						
704 Salaries (Assistant Librarian)	17,002						
714 Fringe Benefits - Librarian	5,429						
714 Fringe Benefits - Asst. Librarian	2,168						
727 Office Supplies	550						
740 Operating Supplies	700						
747 Books & Magazines	10,000						
760 Program Expenditures	1,700						
801 Contracted Services	5,750						
802 Cooperative Dues	550						
850 Communications	0						
902 In-Service Training	0						
920 Utilities - Electric	8,500						
921 Utilities - Water/Sewer	750						
930 Repairs & Maintenance	3,000						
999 Capital Expenditures	0	105,416					
<b>Total Expenditures</b>		<b>105,416</b>					
	<b>DIFFERENCE</b>			<b>0</b>			



<b>MAJOR STREET FUND</b>									
<b>Revenues - Major Street Fund</b>									
			Line Item		Activity				
	<u>Activity</u>		<u>Total</u>		<u>Total</u>				
	STATE SHARED REVENUES								
3.546	State Revenues		70,364						
3.550	S.O.M. - Trunkline Reimbursement		191,503						
3.699	Transfer from General Fund		91,896						
	<b>Total Revenues</b>				<b><u>353,763</u></b>				
<b>Expenditures - Major Street Fund</b>			<b>Transfer # 965.996</b>	<b>Department # (463.000/486.000)</b>					
	ROUTINE MAINTENANCE (463)								
801	Contracted Services		178,915						
	TRUNKLINE MAINTENANCE (486)								
801	Contracted Services		174,848						
	TRANSFERS								
	Transfers to MTF Bond Debt Fund		0		<u>0</u>				
	<b>Total Expenditures</b>				<b><u>353,763</u></b>				
			<b><u>DIFFERENCE</u></b>		<b><u>0</u></b>				
<b>LOCAL STREET FUND</b>									
<b>Revenues - Local Street Fund</b>									

Activity		Line Item	Activity					
		Total	Total					
REVENUES								
3.546	State Shared Revenue - Local Streets	35,540						
3.699	Transfer from General Fund	163,545	199,085					
Total Revenues			199,085					
Expenditures - Local Streets		Transfer # 965.997	Department # (463.000)					
EXPENDITURES (463)								
801	Contracted Services	199,085						
Total Expenditures			199,085					
		DIFFERENCE	0					
CEMETERY FUND								
Revenues - Cemetery Fund								
Activity		Line Item	Activity					
		Total	Total					
REVENUES								
3.600	Charges for Services	6,000						
3.664	MICF Cemetery Perpetual Care Fund	16,746						
3.610	MICF Cemetery Preservation Fund	5,184						
3.700	Transfer from General Fund	14,076	42,006					
Total Revenues			42,006					
Expenditures - Cemetery Fund		Transfer # 965.999	Department # (276.000)					

	EXPENDITURES (276)								
702	Salaries	24,013							
714	Fringe Benefits	2,493							
740	Operating Supplies	11,000							
860	Transportation	0							
930	Repairs & Maintenance	4,500							
970	Capital Outlay	0			42,006				
	Total Expenditures				42,006				
		DIFFERENCE				0			
	ENGINEERING DEPARTMENT								
	Planning, HDC, Street Admin								
	Revenues - Engineering Department Fund								
		Line Item			Activity				
	Activity	Total			Total				
	REVENUES								
3.600	Permit Fees	120,000							
3.700	Transfer from General Fund	75,495			195,495				
	Total Revenues				195,495				
	Expenditures - Engineering Department Fund								
	PLANNING COMM/HISTORIC COMM/ZONING	Transfer # 965.896	Department # (371.000)						
	EXPENDITURES								
702	Salaries	159,633							
714	Fringe Benefits	21,980							
740	Operating Supplies	1,232							
747	Books & Periodicals	2,400							
860	Transportation	3,000							
900	Printing & Publishing	3,750							
902	In-Service Training	1,500							
958	Dues	2,000			195,495				

[illegible]