Mackinac Island Department of Public Works
Statements of Revenues and Fiscal Year 2025-2026
Budget Worksheet

	Actual April - Dec 2024	Actual Jan-Mar 2024	Adjustments Jan - Mar	Expected March 31, 2025	2024 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Landfill Revenues							
500.615 · Charges for Svcs - Solid Waste	1,123,534	151,685	-	1,275,219	1,339,289	1,300,000	1,300,000
500.675 · Recyclable Items - Sales	50,906	1,485	-	52,391	31,660	30,000	40,000
500.672 · 0.35 Mill Levy	126,785	4,127	-	130,912	120,438	119,000	125,235
500.700 · Housing - Rent	7,465	2,567	-	10,032	10,533	10,000	10,000
500.676 · Other Revenue	-	-	-	-	-	-	-
Landfill Capital Carryover	-	-	-	-		-	-
Use of Internal Funds		-				-	-
Total Landfill Revenues	1,308,690	159,863	-	1,468,553	1,501,920	1,459,000	**1,475,235**
526.000 · Landfill Expenses							
526.702 · Salaries	139,063	37,547	-	176,610	162,582	165,000	182,000
526.714 · Fringe Benefits	59,303	15,765	-	75,068	68,036	75,000	87,000
526.720 · MML Insurance	4,510	1,916	-	6,426	5,496	5,500	6,500
526.728 · DPW - Administ Salaries	22,363	10,092	-	32,455	31,749	28,000	33,450
526.731 · Collection Supplies	63,608	1,027	-	64,635	49,164	58,000	66,000
526.740 · Maintenance/Repairs	35,758	1,145	-	36,903	16,422	50,000	60,000
526.741 · Chemicals		-		-		-	-
526.745 · Process Monitoring		-	-	-	-	-	-
526.746 · Safety Program	168	-	-	-	-	2,000	2,000
526.801 · Contract Lab Services	-	-	-	-	-	-	-
526.802 · Engineering (Consulting)	-	728	-	728	791	2,000	2,000
526.803 · Accounting Fees	9,249	2,773	-	12,022	12,642	15,000	14,000
526.804 · Legal Fees	380	-	-	380	-	1,000	1,000
526.806 · Bulk Item Removal	603,862	55,650	-	659,512	703,446	760,000	760,000
526.807 · G' Water/Remediation	-	-	-	-	-	-	-
526.809 · G' Water/Monitoring	4,004	3,131	-	7,135	11,160	13,000	12,000
526.810 · Compost Lab Analysis	-	-	-	-	-	-	-
526.840 · Freight	4,563	233	-	4,796	7,674	11,000	8,000
526.850 · E Communications	4,913	3,926	-	8,839	10,975	10,000	10,000
526.852 · Public Relations	-	-	-	-	-	-	-
526.870 · Office Supplies	583	334	-	917	619	300	1,000
526.871 · Postage	1,398	254	-	1,652	1,771	1,900	1,800
526.895 · Uniforms	1,913	-	-	1,913	93	1,000	2,000
526.921 · Electrical Power	5,387	3,014	-	8,401	9,529	10,000	10,000
526.925 · Training & Seminars	200	-	-	200	690	1,000	1,000
526.930 · Recyclable Collection	10,353	10,353	-	20,706	39,818	51,000	45,000
526.931 · Fuel	10,532	-	-	10,532	12,424	14,000	14,000
526.932 · Recyclable Shipping	40,221	-	-	40,221	32,260	23,000	41,000
526.935 · H H W Program	16,690	-	-	16,690	13,494	15,000	18,000
526.960 · Miscellaneous	480	404	-	884	1,468	2,000	2,000
526.961 · Capital Improvements	-	-	-	-	-	100,000	
526.968 · Depreciation	-	-		-	101,327	-	-
526.981 · Rental Property Property Tax	5,421	-		5,421	5,162	5,200	5,500
526.982 · Rental Property Rep and Maint	13,972	227		14,199	818	20,000	20,000
526.991 · Rental Property Principal	9,789	-	(9,789)	-	-	9,789	10,070
526.992 · Rental Property Interest	3,958	1,649	-	5,607	4,116	3,958	3,677
526.993 · Tractor - Interest Payments	11,149	-	-	11,149	-	4,500	12,000
526.994 · Tractor - Principal Payments	30,740	-	(30,740)	-	-	12	-
526.995 · Landfill Compactor Lease	-	-	-	-	-	-	-
526.999 · Equipment Replacement Reserve (1	-	-	-	-	-	-	-
Total 526.000 · Landfill	1,114,530	150,168	(40,529)	1,224,001	1,303,726	1,458,159	1,430,997
Total Expense	1,114,530	150,168	(40,529)	1,224,001	1,303,726	1,458,159	1,430,997
Landfill Revenues over Expenses	**194,160**	**9,695**	**40,529**	**244,552**	**198,194**	**841**	**44,238**

Mackinac Island Department of Public Works
Statements of Revenues and Fiscal Year 2025-2026
Budget Worksheet

	Actual April - Dec 2024	Actual Jan-Mar 2024	Adjustments Jan - Mar	Expected March 31, 2025	2024 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Sewer Revenues							
500.602 · Charges for Svcs - Sewer	1,628,610	101,189	-	1,729,799	1,570,905	1,800,000	1,970,000
500.609 · Impact Fee	89,158	2,495	-	91,653	91,585	108,640	-
500.604 · Charges for Svcs - Connect Fee	24,158	830	-	24,988	21,755	25,000	25,000
500.617 · Chgs Svcs Penalty - Sewer	8,249	1,493	-	9,742	8,554	8,000	8,000
500.672 · 0.75 Mill Levy	234,221	7,625	-	241,846	225,375	221,000	268,360
500.676 · Other Revenue	10,591	2,090	-	12,681	110,604	-	-
County ARPA funds	-	-		-			-
State Grants/Appropriations	22,441,212	5,493,281		27,934,493	13,045,875	1,750,000	
Sewer Prior Year Capital Carryover	-	-	-	-	-	100,000	-
500.699 Fund Balance Appropriation	-	-			-	-	323,000
500.700 · Director House - Rent	7,465	2,567	-	10,032	10,533	10,000	10,000
Bond Proceeds (SRF)	-	-				-	-
Total Sewer Revenues	24,443,664	5,611,570	-	30,055,234	15,085,186	4,022,640	2,604,360
527.000 · Sewer							
527.702 · Salaries	184,763	72,984	-	257,747	238,882	233,000	266,000
527.714 · Fringe Benefits	57,797	20,309	-	78,106	74,780	80,000	90,000
527.720 · MML Insurance	16,054	7,179	-	23,233	19,089	18,000	26,000
527.728 · DPW - Administ Salaries	48,673	21,965	-	70,638	69,100	60,000	73,000
527.740 · Maintenance/Repairs	41,703	32,678	-	74,381	86,103	100,000	100,000
527.741 · Process Chemicals	43,680	3,602	-	47,282	71,125	72,000	72,000
527.742 · Laboratory Supplies	21,160	68	-	21,228	13,933	16,000	22,000
527.745 · Process Monitoring	15,360	22,915	-	38,275	10,237	11,000	15,000
527.746 · Sludge Removal	102,427	-	-	102,427	88,371	78,000	105,000
527.748 · Safety Program	7,656	-		7,656	74	3,000	5,000
527.801 · Contract Lab Services	11,991	-	-	11,991	1,675	6,000	11,000
527.802 · Engineering (Consulting)	8,533	28	-	8,561	5,503	10,000	10,000
527.803 · Accounting Fees	9,249	2,773	-	12,022	12,642	15,000	14,000
527.804 · Legal	7,120	1,940	-	9,060	6,030	12,000	10,000
527.805 · Engineering	1,147	-	-	1,147	354	5,000	5,000
527.810 · Contract Labor M P & S	-	-	-	-	-	-	-
527.849 · Freight	4,137	1,878	-	6,015	9,401	12,000	10,000
527.850 · E Communications	7,818	4,678	-	12,496	14,874	14,000	13,000
527.870 · Office Supplies	2,017	723	-	2,740	1,603	2,000	2,000
527.871 · Postage	1,398	254	-	1,652	1,771	2,000	2,000
527.895 · Uniforms	500	-	-	500	-	1,500	1,500
527.921 · Electrical Power	96,353	40,713	-	137,066	132,332	123,000	150,000
527.925 · Training & Seminars	-	71	-	71	1,259	2,000	2,000
527.931 · Fuel	1,657	-	-	1,657	2,727	5,000	3,000
527.960 · Miscellaneous	2,153	210	-	2,363	1,201	2,000	2,000
527.961 · Capital Improvements	22,591,466	5,656,890	(28,248,356)	-	-	2,271,000	515000
527.965 · Bond Issuance Costs	-			-		-	-
527.968 · Depreciation	-			-	459,269		
527.969 · Bond Issuance Costs	-			-			-
527.980 · Bad Debts	-	-	-	-	-	-	-
527.981 · Rental Property Property Tax	5,421	-		5,421	5,162	5,500	5,500
527.982 · Rental Property Rep and Maint	14,202	227		14,429	818	20,000	20,000
527.991 · Rental Property Principal	9,789	-	(9,789)	-		9,789	10,070
527.992 · Rental Property Interest	3,958	1,649	-	5,607	4,117	3,958	3,677
527.995 · Bond - Interest Payments	110,811	139,223	-	250,034	297,600	233,632	368,700
527.996 · Bond - Principal Payments	175,000	-	(175,000)	-	-	462,950	671,000
527.999 · Equipment Replacement Reserve (4	-	-	-	-	-		
Total 527.000 · Sewer	23,603,993	6,032,957	(28,433,145)	1,203,805	1,630,032	3,889,329	2,603,447
Total Expense	23,603,993	6,032,957	(28,433,145)	1,203,805	1,630,032	3,889,329	2,603,447
Sewer Revenues over Expenses	**839,671**	**(421,387)**	**28,433,145**	**28,851,429**	**13,455,154**	**133,311**	**913**

Mackinac Island Department of Public Works
Statements of Revenues and Fiscal Year 2025-2026
Budget Worksheet

	Actual April - Dec 2024	Actual Jan-Mar 2024	Adjustments Jan - Mar	Expected March 31, 2025	2024 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Water Revenues							
500.603 · Charges for Svcs - Water	852,131	64,087	-	916,218	812,765	936,000	995,000
500.604 · Charges for Svcs - Connect Fee	24,158	830	-	24,988	21,755	27,000	25,000
500.607 · Charges - Fire Hydrant Rental	-	9,000	-	9,000	9,000	9,000	9,000
500.609 - Impact Fees	54,645	1,529	-	56,174	56,133	66,580	-
500.616 · Chgs for Svcs - Penalty - Water	5,378	864	-	6,242	5,694	5,000	6,000
500.672 · Mill Levy	-	-	-	-	-	-	-
500.676 · Other Revenue	75	5,898	-	5,973	6,003	-	-
500.698 · Prior Year Capital Balance Carryov	-	-	-	-	-	-	-
500.699 · Fund Balance Appropriation	-	-	-	-	-	-	-
500.700 · Director House - Rent	7,465	2,568	-	10,033	11,033	10,000	10,000
State Grants/Appropriations						1,750,000	-
Use of internal funds						300,000	-
Total Water Revenues	943,852	84,776	-	1,028,628	922,383	3,103,580	1,045,000
536.000 · Water							
536.702 · Salaries	179,111	64,916	-	244,027	241,720	260,000	260,000
536.714 · Fringe Benefits	75,944	20,873	-	96,817	81,151	82,000	112,000
536.720 · MML Insurance	19,526	9,012	-	28,538	22,905	22,000	32,000
536.728 · DPW Admin Salaries	60,513	27,308	-	87,821	85,909	74,000	91,000
536.735 · Maintenance/Repairs	144,997	21,890	-	166,887	167,096	160,000	173,500
536.740 · Process Chemical	30,767	5,264	-	36,031	28,202	32,000	40,000
536.741 · Lab Supplies	10,399	2,373	-	12,772	21,876	23,000	15,000
536.742 · Contract Lab Services	1,920	-	-	1,920	572	2,500	2,500
536.745 · Process Monitoring	227	5,400	-	5,627	20,348	19,000	15,000
536.746 · Safety Program	1,015	-	-	1,015	469	2,000	2,000
536.748 · Lab Certification (MDPH)	808	-	-	808	2,274	5,500	5,500
536.802 · Engineering (Consulting)	150	-	-	150	12,135	13,000	2,000
536.803 · Accounting Fees	9,249	2,773	-	12,022	12,642	13,000	13,000
536.804 · Legal	5,460	1,940	-	7,400	3,130	10,000	10,000
536.805 · Engineering	282	2,671	-	2,953	33,438	30,000	30,000
536.840 · Freight	3,473	457	-	3,930	3,798	5,000	5,000
536.850 · E Communications	4,721	3,839	-	8,560	10,665	10,500	12,500
536.870 · Office Supplies	2,247	193	-	2,440	1,171	2,000	2,000
536.871 · Postage	1,397	254	-	1,651	1,921	2,000	2,000
536.895 · Uniforms	993	-	-	993	1,662	2,500	2,500
536.921 · Electrical Power	71,109	16,257	-	87,366	79,921	90,000	90,000
536.925 · Training & Seminars	2,155	269	-	2,424	2,922	5,000	5,000
536.931 · Fuel	1,937	-	-	1,937	3,412	3,500	3,500
536.960 · Miscellaneous	807	195	-	1,002	1,285	1,500	1,500
536.961 · Capital Improvements	15,091	-	-	15,091	-	2,100,000	9,000
536.963 · Equipment Rental	-	-	-	-	-	-	-
536.965 · Bond Issuance Cost	-			-		-	-
536.968 · Depreciation	-	-	-	-	297,689	-	-
536.980 · Bad Debts	-	-	-	-	-	-	-
536.981 · Rental Property - Property Tax	5,421	-		5,421	5,162	5,500	5,500
536.982 · Rental Property - Repair and Maint	13,977	227		14,204	818	20,000	20,000
536.991 · Rental Property Principal	9,789	-	(9,789)	-	-	9,789	10,070
536.992 · Rental Property Interest	3,958	1,649	-	5,607	4,117	3,958	3,677
536.995 · Bond Interest	967	1,291	-	2,258	2,400	1,933	2,500
536.997 · Act 99 - Interest Payments	-	-	-	-	-	-	-
536.996 · Bond - Principal Payments	-	-	-	-	-	24,050	-
536.998 · Act 99 - Principal Payment	-	-	-	-	-	-	-
536.999 · Equipment Replacement Reserve (4	-	-	-	-	-	-	-
Total 536.000 · Water	678,410	189,051	(9,789)	857,672	1,150,810	3,035,230	978,247
Total Expense	678,410	189,051	(9,789)	857,672	1,150,810	3,035,230	978,247
Water Revenues over Expenses	**265,442**	**(104,275)**	**9,789**	**170,956**	**(228,427)**	**68,350**	**66,753**

Mackinac Island Department of Public Works
Statements of Revenues and Fiscal Year 2025-2026
Budget Worksheet

	Actual April - Dec 2024	Actual Jan-Mar 2024	Adjustments Jan - Mar	Expected March 31, 2025	2024 Actual	FY 2024-25 Budget	FY 2025-26 Budget
Total Revenue	**26,696,206**	**5,856,209**	**-**	**32,552,415**	**17,509,489**	**8,585,220**	**5,124,595**
Total Expense	**25,396,933**	**6,372,176**	**(28,483,463)**	**3,285,478**	**4,084,568**	**8,382,718**	**5,012,691**
Revenues Over (Under) Expenditures	**1,299,273**	**(515,967)**	**28,483,463**	**29,266,937**	**13,424,921**	**202,502**	**111,904**
Other Income							
Other Income							
993.000 · Gain on Sale of Asset	-			-	34,115		-
994.000 · Interest Income	81,881	21,547		103,428	72,507	-	-
Total Other Income	81,881	21,547	-	103,428	106,622	-	-
Net Other Income	**81,881**	**21,547**	**-**	**103,428**	**106,622**	**-**	**-**
Revenues Over (Under) Expenditures	**1,381,154**	**(494,420)**	**28,483,463**	**29,370,197**	**13,531,543**	**202,502**	**111,904**
Non-Cash Expenditures							
526.968 · Depreciation Expense - Landfill	59,265	38,714	-	97,979	101,327	-	-
527.968 · Depreciation Expense - Sewer	341,793	113,939	-	455,732	459,269	-	-
536.968 · Depreciation Expense - Water	223,227	74,410	-	297,637	297,689	-	-
Total Non-Cash Expenditures	624,285	227,063	-	851,348	858,285	-	-
Revenues Over (Under) Expenditures after Non-Ca	**756,869**	**(721,483)**	**28,483,463**	**28,518,849**	**12,673,258**	**202,502**	**111,904**

WWTP

		Funding source
Line East Bluff/Mission sewers	$650,000	$1.75 million FY 24 STA
Massy tractor replacement	est $85,000	
Stonebrooke Lift	$178,000	County $100,000 ARPA
Repair broken manhole W. Bluff	est $15,000	
Plant Project	$77.4 million	$15 million SRF Grant/

WTP

		Funding source
Replace membranes, Array Parts, valves	$2.1 million	$1.75 million FY 24 STA
Calcium Hypochlorite	$1,494,000	
Repair Upper Res.	$400,000	
Huron St Valve Pit	$340,000	
East Bluff Valve Pit	$340,000	
Garage expansion	$848,000	
Cadotte water main Algonquin to 5th	$3,743,000	
Cadotte water main 5th to Stonecliffe	$6,033,000	
Main between 6th and 7th	$1,920,000	
Replace strainers	$452,000	
Replace electrical	$651,000	
Replace damper actuators	$308,000	
Galvanized line replacement	est $60,000/year	

SWHF

Compost building roof	?? Needs inspection
Shredder	??

Housing

water sewer line	40000
washer	1000

		Fiscal Year	
	Matching Funds needed		
\G grant	20% (up to $350,000)	26	
\ Funds		26	Ongoing project
		26	
39.7 million ARPA Grant/ $24 million loan		24-26	Ongoing project - soon
	Matching funds needed		
\G grant	Up to $437,500	27	
		Ongoing until 2037 - 5%/year avg	

Highlighted cells are FY 26 projects

moves to loan portion of funding