

Mackinac Island Department of Public Works  
Statements of Revenues and Fiscal Year 2026-2027

		Budget Worksheet		FY 2025-26	FY 2025-26	FY 2026-27
		March 31, 2026		Budget	Amended Budget	Budget
<b>Landfill Revenues</b>						
500.615	Charges for Svcs - Solid Waste	86.35%	1,129,616	1,300,000		1,350,000
500.675	Recyclable Items - Sales	2.38%	31,094	40,000		30,000
500.672	0.35 Mill Levy	10.55%	138,049	125,235		
500.700	Rental Property Income	0.72%	9,366	10,000		11,400
500.676	Other Revenue	0.00%	-	-		-
<b>Total Landfill Revenues</b>			1,308,125	1,475,235		1,391,400
<b>526.000 • Landfill Expenses</b>						
526.702	Salaries	13.59%	169,236	182,000		182,000
526.714	Fringe Benefits	7.08%	88,142	87,000		90,000
526.720	Equipment Insurance	0.53%	6,633	6,500		7,000
526.728	DPW - Administ Salaries	2.34%	29,195	33,450		31,000
526.731	Collection Supplies	4.85%	60,418	66,000		65,000
526.740	Maintenance/Repairs	1.76%	21,919	60,000		30,000
526.741	Chemicals	0.00%	-	-		-
526.745	Process Monitoring		1,785	-		-
526.746	Safety Program		-	2,000		2,000
526.801	Contract Lab Services	0.00%	-	-		-
526.802	Engineering (Consulting)	0.00%	-	2,000		2,000
526.803	Accounting Fees	1.12%	13,987	14,000		26,000
526.804	Legal Fees	0.00%	-	1,000		1,000
526.806	Bulk Item Removal	54.90%	683,544	760,000		710,000
526.807	G' Water/Remediation	0.00%	-	-		-
526.809	G' Water/Monitoring	0.68%	8,440	12,000		10,000
526.810	Compost Lab Analysis	0.00%	-	-		-
526.840	Freight	0.71%	8,800	8,000		10,000
526.850	E Communication	0.55%	6,799	10,000		9,000
526.852	Public Relations	0.00%	-	-		-
526.870	Office Supplies	0.01%	87	1,000		1,000
526.871	Postage	0.17%	2,060	1,800		1,800
526.895	Uniforms	0.00%	-	2,000		1,000
526.921	Electrical Power	0.80%	9,997	10,000		11,000
526.925	Training & Seminars	0.00%	-	1,000		1,000
526.930	Recyclable Collection	3.33%	41,411	45,000		45,000
526.931	Fuel	1.14%	14,140	14,000		15,000
526.932	Recyclable Shipping	1.64%	20,361	41,000		25,000
526.935	H H W Program	2.12%	26,358	18,000		30,000
526.960	Miscellaneous	-0.19%	(2,420)	2,000		1,000
526.968	Depreciation	0.00%	-	-		-
526.981	Rental Property - Property Tax	0.45%	5,624	5,500		5,700
526.982	Rental Property - Repair/Maint	0.94%	11,653	20,000		20,000
526.992	Rental Property Interest	0.30%	3,677	3,677		3,400
526.993	Tractor - Interest Payments	1.06%	13,199	12,000		9,700
<b>Total 526.000 • Landfill</b>			1,245,045	1,430,997		1,345,600
<b>Total Expense</b>			1,245,045	1,430,997		1,345,600
<b>Landfill Revenues over Expenses</b>			<b>63,080</b>	<b>44,238</b>		<b>45,800</b>

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		Budget Worksheet		FY 2025-26	FY 2025-26	FY 2026-27
		March 31, 2026		Budget	Amended Budget	Budget
<b>Sewer Revenues</b>						
500.602	Charges for Svcs - Sewer	83.51%	1,837,588	1,970,000		2,250,000
500.609	Impact Fee	3.33%	73,365	-		35,000
500.604	Charges for Svcs - Connect Fee	0.03%	752	25,000		30,000
500.617	Chgs Svcs Penalty - Sewer	0.57%	12,569	8,000		11,000
500.672	0.75 Mill Levy	11.59%	255,029	268,360		
500.676	Other Revenue	0.53%	11,754	-		14,000
500.700	Director House - Rent	0.43%	9,365	10,000		11,400
<b>Total Sewer Revenues</b>			2,200,422	2,281,360		2,351,400
<b>527.000 - Sewer</b>						
527.702	Salaries	20.86%	242,253	266,000		250,000
527.714	Fringe Benefits	8.05%	93,473	90,000		103,000
527.720	Equipment Insurance	2.32%	26,928	26,000		28,000
527.728	DPW - Administ Salaries	5.47%	63,541	73,000		66,000
527.740	Maintenance/Repairs	7.61%	88,412	100,000		95,000
527.741	Process Chemicals	5.24%	60,846	72,000		68,000
527.742	Laboratory Supplies	1.21%	14,034	22,000		15,000
527.745	Process Monitoring	0.47%	5,500	15,000		6,000
527.746	Sludge Removal	9.19%	106,687	105,000		108,000
527.748	Safety Program		-	5,000		2,000
527.801	Contract Lab Services	1.53%	17,768	11,000		18,000
527.802	Engineering (Consulting)	0.08%	968	10,000		2,500
527.803	Accounting Fees	1.20%	13,987	14,000		26,000
527.804	Legal	0.04%	461	10,000		5,000
527.805	Engineering	0.14%	1,680	5,000		5,000
527.810	Contract Labor M P & S	0.00%	-	-		-
527.849	Freight	0.64%	7,428	10,000		10,000
527.850	E Communication	0.84%	9,751	13,000		11,000
527.870	Office Supplies	0.25%	2,855	2,000		3,000
527.871	Postage	0.18%	2,060	2,000		1,800
527.895	Uniforms	0.00%	50	1,500		1,500
527.921	Electrical Power	13.12%	152,413	150,000		167,000
527.925	Training & Seminars	0.11%	1,273	2,000		2,000
527.931	Fuel	0.56%	6,543	3,000		3,000
527.960	Miscellaneous	0.33%	3,847	2,000		3,000
527.965	Bond Issuance Costs	0.00%	-	-		-
527.968	Depreciation	0.00%	-	-		-
527.969	Bond Issuance Costs	0.00%	-	-		-
527.980	Bad Debts	0.00%	-	-		-
527.981	Rental Property -Property Tax		5,624	5,500		5,700
527.982	Rental Property Repair/Maint		11,653	20,000		20,000
527.992	Rental Property Interest	0.32%	3,677	3,677		3,400
527.995	Bond - Interest Payments	18.73%	217,560	368,700		372,000
<b>Total 527.000 - Sewer</b>			1,161,272	2,088,447		1,400,900
<b>Total Expense</b>			1,161,272	2,088,447		1,400,900
			<b>1,039,150</b>	<b>192,913</b>		<b>950,500</b>

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		Budget Worksheet		FY 2025-26	FY 2025-26	FY 2026-27
			March 31, 2026	Budget	Amended Budget	Budget
<b>Water Revenues</b>						
500.603	Charges for Svcs - Water	91.88%	910,418	995,000		955,500
500.604	Charges for Svcs - Connect Fee	0.08%	752	25,000		30,000
500.607	Charges - Fire Hydrant Rental	1.96%	19,378	9,000		9,000
500.609	Impact Fees	5.05%	49,999	-		19,000
500.616	Chgs for Svcs - Penalty - Water	0.10%	1,011	6,000		5,000
500.676	Other Revenue	0.00%	-	-		-
500.700	Rent - All Houses	0.31%	3,099	10,000		11,400
<b>Total Water Revenues</b>			990,924	1,045,000		1,029,900
<b>536.000 - Water</b>						
536.702	Salaries	32.67%	244,840	260,000		252,000
536.714	Fringe Benefits	12.75%	95,523	112,000		103,000
536.720	Equipment Insurance	4.40%	33,004	32,000		35,000
536.728	DPW Admin Salaries	10.54%	78,997	91,000		82,000
536.735	Maintenance/Repairs	11.86%	88,862	173,500		174,000
536.740	Process Chemical	6.49%	48,646	40,000		55,000
536.741	Lab Supplies	2.06%	15,410	15,000		15,000
536.742	Contract Lab Services	0.26%	1,985	2,500		2,500
536.745	Process Monitoring	0.07%	502	15,000		12,000
536.746	Safety Program	0.15%	1,088	2,000		3,000
536.748	Lab Certification (MDPH)	0.14%	1,069	5,500		5,500
536.802	Engineering (Consulting)	0.00%	-	2,000		2,000
536.803	Accounting Fees	1.87%	13,987	13,000		26,000
536.804	Legal	-0.53%	(4,000)	10,000		10,000
536.805	Engineering	0.03%	235	30,000		30,000
536.840	Freight	0.61%	4,562	5,000		5,500
536.850	E Communication	0.90%	6,711	12,500		11,000
536.870	Office Supplies	0.33%	2,477	2,000		2,500
536.871	Postage	0.27%	2,060	2,000		1,800
536.895	Uniforms	0.35%	2,618	2,500		3,500
536.921	Electrical Power	10.45%	78,342	90,000		87,000
536.925	Training & Seminars	0.61%	4,539	5,000		5,000
536.931	Fuel	0.28%	2,069	3,500		3,500
536.960	Miscellaneous	0.15%	1,127	1,500		1,500
536.963	Equipment Rental	0.00%	-	-		-
536.965	Bond Issuance Cost	0.00%	-	-		-
536.968	Depreciation	0.00%	-	-		-
536.980	Bad Debts	0.00%	-	-		-
536.981	Rental Property - Property Tax		5,624	5,500		5,700
536.982	Rental Property - Repair/Maint		11,653	20,000		20,000
536.992	Rental Property Interest	0.49%	3,677	3,677		3,400
536.995	Bond - Interest Payments	0.50%	3,722	2,500		4,000
<b>Total 536.000 - Water</b>			749,329	978,247		961,400
<b>Total Expense</b>			749,329	978,247		961,400
<b>Water Revenues over Expenses</b>			241,610	66,753		68,500

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		Budget Worksheet	FY 2025-26	FY 2025-26	FY 2026-27
		March 31, 2026	Budget	Amended Budget	Budget
<b>Total Revenue</b>		<b>4,499,471</b>	<b>4,801,595</b>		<b>4,772,700</b>
<b>Total Expense</b>		<b>3,155,646</b>	<b>4,497,691</b>		<b>3,707,900</b>
<b>Revenues Over (Under) Expenditures</b>		<b>1,343,825</b>	<b>303,904</b>		<b>1,064,800</b>
<b>Other Income</b>					
<b>Other Income</b>					
	993.000 Gain on Sale of Asset	-	-		-
	994.000 Interest Income	130,193	-		-
	Total Other Income	130,193	-		-
<b>Net Other Income</b>		<b>130,193</b>	-		-
<b>Revenues Over (Under) Expenditures</b>		<b>11,416,541</b>	<b>303,904</b>		<b>1,064,800</b>
<b>Non-Cash Expenditures</b>					
	526.968 Depreciation	110,731	-		-
	527.968 Depreciation	565,064	-		-
	536.968 Depreciation	297,727	-		-
<b>Total Non-Cash Expenditures</b>		<b>973,522</b>	-		-
<b>Revenues Over (Under) Expenditures after Non-Cash Expenditure</b>		<b>10,443,019</b>	<b>303,904</b>		<b>1,064,800</b>