

City of Mackinac Island, Michigan							
OPERATING BUDGET FOR THE FISCAL YEAR ENDING MARCH 31, 2026							
Revenues - General Fund							
		2025-2026	Activity				
	<u>Activity</u>		<u>Total</u>				
	Taxes						
3.403	Current Taxes for Operations	2,078,346					
3.407	Delinquent Taxes	1,200	2,079,546				
	Licenses & Permits						
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				
	State Revenues						
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				
	Fines & Forfeits						
3.491	Impound Fees	1,000					
3.660	Ordinance Fines	1,000	2,000				
	Charges for Services						
3.618	Collection Fees	100,000					
3.620	Recreation Fees	2,600	102,600				
	Interest & Rents						
3.664	Interest & Penalties	50,000					
3.675	Rents & Royalties	116,836	166,836				
	Other Revenue Sources						
3.680	Telescope Revenue	600					
3.683	Stuart House Admission/Donation	20,000					
3.690	War Memorial Donations	100					

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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				
	<u>Activity</u>	<u>Total</u>	<u>Total</u>				
	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					

	902 In Service Training	500						
	740 Operating Supplies	4,200						
	900 Printing	4,200	<u>65,300</u>					
	CITY HALL (265)							
	727 Office Supplies	5,930						
	740 Operating Supplies	11,000						
	850 Communications	45,765						
	922 Refuse	200						
	930 Repairs & Maintenance	0						
	970 Capital Outlay	0	<u>62,895</u>					
	RESTROOMS (267)							
	740 Operating Supplies	26,500						
	801 Contracted Service	85,511						
	930 Repairs & Maintenance	2,000	114,011					
	Total General Fund			\$242,905				
	Public Safety							
	POLICE DEPARTMENT (305)							
	702 Salaries	606,286						
	714 Fringe Benefits	124,625						
	720 Pre-Employment Testing	2,600						
	740 Operating Supplies	5,000						
	745 Uniforms & Equipment	24,000						
	801 Contracted Services	30,150						
	850 Communications	7,360						
	860 Transportation	3,000						
	873 Gasoline	14,000						
	875 Snowmobile Permits	500						
	900 Printing & Publishing	300						
	902 Training	1,000						
	903 MCOLES	500						
	930 Repairs & Maintenance	3,000						
	935 Vehicle Repairs	7,500						
	958 Dues	0						
	970 Capital Outlay	0	<u>829,821</u>					
	Expenditures - General Fund							
	Line Item	Activity						
	Activity	Total	Total					

	FIRE DEPARTMENT (336)							
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>					
	MARINE RESCUE (346)							
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>					
	PROFESSIONAL SERVICES (412)							
801	Cont Serv - Arch, Eng & Surveying	12,000	<u>12,000</u>					
	MEDICAL CENTER (611)							
801	Contracted Services	30,000	<u>30,000</u>					
	EMS (651)							
801	Contracted Services	300,000	<u>300,000</u>					
	<u>Total Public Safety</u>			<u>\$1,427,104</u>				
	<u>Public Works</u>							
	PUBLIC WORKS/STREET LIGHTS (448)							
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>				
	BUILDING & GROUNDS (450)						
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>				
	<u>Total Public Works</u>			<u>\$638,353</u>			
Expenditures - General Fund							
		Line Item	Activity				
	<u>Culture & Recreation</u>	<u>Total</u>	<u>Total</u>				
	PARKS AND RECREATION DEPT (751)						
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>				
	STUART HOUSE (752)						
702	Salaries	12,593					
714	Fringe Benefits	1,606					
740	Operating Supplies	1,200					
900	Printing & Publishing	0	<u>15,398</u>				

	Total Culture & Recreation			<u>\$185,365</u>				
	<u>Other Functions</u>							
	INSURANCES (851)							
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>					
	Total Other Functions			<u>\$385,620</u>				
	TOTAL EXPENDITURES			<u>\$3,662,107</u>				
	<u>Operating Transfers</u>							
	TRANSFERS TO OTHER FUNDS (965)							
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>					
	Total Operating Transfers			<u>\$414,824</u>				
	TOTAL EXPENDITURES & OPERATING TRANSFERS			<u>\$4,076,931</u>				
			<u>DIFFERENCE</u>	<u>0</u>				
	LIBRARY FUND							
	Revenues - Library Fund							

		Line Item	Activity					
	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					
	Total Revenues		105,416					
Expenditures - Library Fund		Transfer # 965.998	Department # (790.000)					
	EXPENDITURES (790)							
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					
	Total Expenditures		105,416					
		DIFFERENCE		0				

MAJOR STREET FUND								
Revenues - Major Street Fund								
		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						
	Total Revenues		<u>353,763</u>					
Expenditures - Major Street Fund		Transfer # 965.996	Department # (463.000/486.000)					
	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>					
	Total Expenditures		<u>353,763</u>					
		<u>DIFFERENCE</u>	<u>0</u>					
LOCAL STREET FUND								
Revenues - Local Street Fund								

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

	Total Expenditures		<u>195,495</u>				
		<u>DIFFERENCE</u>		<u>0</u>			
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