

Mackinac Island Department of Public Works
 Statements of Revenues and Fiscal Year 2023-2024
 Budget Worksheet

| | Actual | Actual | Expected | 2023 | FY 2023-24 | Proposed FY 2024-25 |
|---|------------------|-----------------|------------------|------------------|------------------|---------------------|
| | April - Dec 2023 | Jan-Mar 2023 | March 31, 2024 | Actual | Budget | Budget |
| Landfill Revenues | | | | | | |
| 500.615 · Charges for Svcs - Solid Waste | 1,187,604 | 127,363 | 1,314,967 | 1,178,738 | 1,150,000 | 1,300,000 |
| 500.675 · Recyclable Items - Sales | 30,176 | 431 | 30,607 | 48,206 | 55,000 | 30,000 |
| 500.672 · 0.35 Mill Levy | 116,311 | 3,609 | 119,920 | 113,760 | 110,000 | 119,000 |
| 500.700 · Housing - Rent | 7,967 | 2,400 | 10,367 | 8,683 | 10,000 | 10,000 |
| 500.676 · Other Revenue | - | - | - | - | - | - |
| Landfill Capital Carryover | - | - | - | - | - | - |
| Use of Internal Funds | - | - | - | - | 300,000 | - |
| Total Landfill Revenues | 1,342,058 | 133,803 | 1,475,861 | 1,349,387 | 1,625,000 | 1,459,000 |
| 526.000 · Landfill Expenses | | | | | | |
| 526.702 · Salaries | 125,035 | 33,102 | 158,137 | 154,442 | 166,000 | 165,000 |
| 526.714 · Fringe Benefits | 52,271 | 14,932 | 67,203 | 70,880 | 80,000 | 75,000 |
| 526.720 · MML Insurance | 3,579 | 1,427 | 5,006 | 4,480 | 4,000 | 5,500 |
| 526.728 · DPW - Administ Salaries | 21,657 | 5,270 | 26,927 | 21,671 | 28,000 | 28,000 |
| 526.731 · Collection Supplies | 48,137 | 9,376 | 57,513 | 55,451 | 48,000 | 58,000 |
| 526.740 · Maintenance/Repairs | 15,277 | 12,764 | 28,041 | 29,083 | 50,000 | 50,000 |
| 526.741 · Chemicals | - | - | - | - | - | - |
| 526.745 · Process Monitoring | - | - | - | - | - | - |
| 526.746 · Safety Program | - | - | - | - | 2,000 | 2,000 |
| 526.801 · Contract Lab Services | - | - | - | - | - | - |
| 526.802 · Engineering (Consulting) | 63 | - | 63 | - | 2,000 | 2,000 |
| 526.803 · Accounting Fees | 9,869 | 2,546 | 12,415 | 14,687 | 16,000 | 15,000 |
| 526.804 · Legal Fees | - | - | - | 620 | 1,000 | 1,000 |
| 526.806 · Bulk Item Removal | 647,796 | 100,781 | 748,577 | 468,244 | 410,000 | 760,000 |
| 526.807 · G' Water/Remediation | - | - | - | - | - | - |
| 526.809 · G' Water/Monitoring | 8,029 | - | 8,029 | 11,019 | 15,000 | 13,000 |
| 526.810 · Compost Lab Analysis | - | - | - | - | 2,000 | - |
| 526.840 · Freight | 7,442 | 2,648 | 10,090 | 8,234 | 7,000 | 11,000 |
| 526.850 · E Communications | 7,048 | 3,245 | 10,293 | 8,469 | 7,500 | 10,000 |
| 526.852 · Public Relations | - | - | - | - | - | - |
| 526.870 · Office Supplies | 284 | - | 284 | - | 200 | 300 |
| 526.871 · Postage | 1,517 | 254 | 1,771 | 1,296 | 1,600 | 1,900 |
| 526.895 · Uniforms | 93 | - | 93 | 1,059 | 1,500 | 1,000 |
| 526.921 · Electrical Power | 6,514 | 3,171 | 9,685 | 8,325 | 10,000 | 10,000 |
| 526.925 · Training & Seminars | 690 | - | 690 | 200 | 1,000 | 1,000 |
| 526.930 · Recyclable Collection | 39,818 | 9,954 | 49,772 | 43,478 | 45,000 | 51,000 |
| 526.931 · Fuel | 12,424 | 98 | 12,522 | 17,647 | 19,000 | 14,000 |
| 526.932 · Recyclable Shipping | 21,908 | - | 21,908 | 14,093 | 20,000 | 23,000 |
| 526.935 · H H W Program | 13,494 | - | 13,494 | 11,234 | 15,000 | 15,000 |
| 526.960 · Miscellaneous | 1,064 | 301 | 1,365 | 328 | 2,000 | 2,000 |
| 526.961 · Capital Improvements | 249,000 | - | 249,000 | - | 350,000 | 100,000 |
| 526.968 · Depreciation | - | 22,270 | 22,270 | - | - | - |
| 526.981 · Rental Property Property Tax | 5,162 | - | 5,162 | - | 4,900 | 5,200 |
| 526.982 · Rental Property Rep and Maint | 590 | 56 | 646 | 56 | 20,000 | 20,000 |
| 526.966 · Pole Line Storage Building | - | - | - | - | - | - |
| 526.991 · Rental Property Principal | 9,516 | - | - | - | 9,516 | 9,789 |
| 526.992 · Rental Property Interest | 2,468 | 1,763 | 4,231 | 4,506 | 4,300 | 3,958 |
| 526.993 · Tractor - Interest Payments | 2,360 | 926 | 3,286 | 3,291 | 3,916 | 4,500 |
| 526.994 · Tractor - Principal Payments | 103,100 | 4,084 | 4,084 | - | 16,124 | 12 |
| 526.995 · Landfill Compactor Lease | - | - | - | - | - | - |
| 526.999 · Equipment Replacement Reserve (| - | - | - | - | - | - |
| Total 526.000 · Landfill | 1,416,205 | 228,968 | 1,532,557 | 952,793 | 1,362,556 | 1,458,159 |
| Total Expense | 1,416,205 | 228,968 | 1,532,557 | 952,793 | 1,362,556 | 1,458,159 |
| Landfill Revenues over Expenses | (74,147) | (95,165) | (56,696) | 396,594 | 262,444 | 841 |

Mackinac Island Department of Public Works
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 Budget Worksheet

| | Actual | Actual | Expected | 2023 | FY 2023-24 | Proposed FY 2024-25 |
|---|--------------------|--------------------|-------------------|------------------|-------------------|---------------------|
| | April - Dec 2023 | Jan-Mar 2023 | March 31, 2024 | Actual | Budget | Budget |
| Sewer Revenues | | | | | | |
| 500.602 · Charges for Svcs - Sewer | 1,469,716 | 95,784 | 1,565,500 | 1,406,652 | 1,400,000 | 1,800,000 |
| 500.609 · Impact Fee | 89,090 | 112,146 | 201,236 | 186,711 | 105,000 | 108,640 |
| 500.604 · Charges for Svcs - Connect Fee | 20,925 | 4,576 | 25,501 | 29,762 | 27,000 | 25,000 |
| 500.617 · Chgs Svcs Penalty - Sewer | 7,061 | 1,042 | 8,103 | 11,010 | 10,000 | 8,000 |
| 500.672 · 0.75 Mill Levy | 217,750 | 3,787 | 221,537 | 207,277 | 207,000 | 221,000 |
| 500.676 · Other Revenue | 8,514 | 221 | 8,735 | 9,270 | - | - |
| County ARPA funds | 100,000 | - | 100,000 | | | |
| State Grants/Appropriations | 7,945,273 | - | 7,945,273 | | | 1,750,000 |
| Sewer Prior Year Capital Carryover | - | - | - | - | - | 100,000 |
| 500.699 Fund Balance Appropriation | - | - | - | - | - | - |
| 500.700 · Director House - Rent | 7,967 | 2,400 | 10,367 | 8,683 | 10,000 | 10,000 |
| Bond Proceeds (SRF) | - | - | - | - | 15,000,000 | - |
| Total Sewer Revenues | 9,866,296 | 219,956 | 10,086,252 | 1,859,365 | 16,759,000 | 4,022,640 |
| 527.000 · Sewer | | | | | | |
| 527.702 · Salaries | 165,899 | 58,757 | 224,656 | 214,348 | 208,000 | 233,000 |
| 527.714 · Fringe Benefits | 54,471 | 22,908 | 77,379 | 72,854 | 75,000 | 80,000 |
| 527.720 · MML Insurance | 11,910 | 4,433 | 16,343 | 18,039 | 18,000 | 18,000 |
| 527.728 · DPW - Administ Salaries | 47,136 | 11,470 | 58,606 | 46,900 | 56,000 | 60,000 |
| 527.740 · Maintenance/Repairs | 47,562 | 24,764 | 72,326 | 57,508 | 52,000 | 100,000 |
| 527.741 · Process Chemicals | 67,523 | 1,020 | 68,543 | 66,653 | 70,000 | 72,000 |
| 527.742 · Laboratory Supplies | 13,865 | - | 13,865 | 9,149 | 15,000 | 16,000 |
| 527.745 · Process Monitoring | 10,233 | 714 | 10,947 | 3,700 | 3,000 | 11,000 |
| 527.746 · Sludge Removal | 65,455 | 10,011 | 75,466 | 66,446 | 55,000 | 78,000 |
| 527.748 · Safety Program | 74 | - | 74 | - | 3,000 | 3,000 |
| 527.801 · Contract Lab Services | 1,675 | - | 1,675 | 3,099 | 6,000 | 6,000 |
| 527.802 · Engineering (Consulting) | 5,475 | - | 5,475 | 10,019 | 10,000 | 10,000 |
| 527.803 · Accounting Fees | 9,869 | 2,546 | 12,415 | 14,761 | 16,000 | 15,000 |
| 527.804 · Legal | 4,090 | 7,495 | 11,585 | 10,929 | 10,000 | 12,000 |
| 527.805 · Engineering | 354 | 9,248 | (0) | - | 20,000 | 5,000 |
| 527.810 · Contract Labor M P & S | - | - | - | - | - | - |
| 527.849 · Freight | 7,523 | 2,403 | 9,926 | 10,737 | 12,000 | 12,000 |
| 527.850 · E Communications | 10,196 | 3,753 | 13,949 | 12,042 | 11,000 | 14,000 |
| 527.870 · Office Supplies | 1,886 | 418 | 2,304 | 1,412 | 1,000 | 2,000 |
| 527.871 · Postage | 1,517 | 254 | 1,771 | 1,296 | 1,600 | 2,000 |
| 527.895 · Uniforms | - | - | - | 1,268 | 1,500 | 1,500 |
| 527.921 · Electrical Power | 91,619 | 30,313 | 121,932 | 119,974 | 120,000 | 123,000 |
| 527.925 · Training & Seminars | 1,188 | - | 1,188 | 159 | 2,000 | 2,000 |
| 527.931 · Fuel | 2,727 | - | 2,727 | 4,290 | 5,000 | 5,000 |
| 527.960 · Miscellaneous | 991 | 208 | 1,199 | 261 | 2,000 | 2,000 |
| 527.961 · Capital Improvements | 10,288,514 | 1,110,995 | 0 | - | 15,000,000 | 2,271,000 |
| 527.980 · Bad Debts | - | - | - | - | - | - |
| 527.981 · Rental Property Property Tax | 5,162 | - | 5,162 | - | 4,900 | 5,500 |
| 527.982 · Rental Property Rep and Maint | 590 | 56 | 646 | 56 | 20,000 | 20,000 |
| 527.991 · Rental Property Principal | 9,516 | - | - | - | 9,516 | 9,789 |
| 527.992 · Rental Property Interest | 2,468 | 1,763 | 4,231 | 4,506 | 4,300 | 3,958 |
| 527.995 · Bond - Interest Payments | 95,252 | 111,045 | 206,297 | 183,725 | 242,000 | 233,632 |
| 527.996 · Bond - Principal Payments | - | - | - | - | 276,000 | 462,950 |
| 527.999 · Equipment Replacement Reserve (| - | - | - | - | - | - |
| Total 527.000 · Sewer | 11,024,740 | 1,414,574 | 1,020,687 | 934,131 | 16,329,816 | 3,889,329 |
| Total Expense | 11,024,740 | 1,414,574 | 1,020,687 | 934,131 | 16,329,816 | 3,889,329 |
| Sewer Revenues over Expenses | (1,158,444) | (1,194,618) | 9,065,565 | 925,234 | 429,184 | 133,311 |

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| | Actual | Actual | Expected | 2023 | FY 2023-24 | Proposed FY 2024-25 |
|--|------------------|-----------------|----------------|----------------|------------------|---------------------|
| | April - Dec 2023 | Jan-Mar 2023 | March 31, 2024 | Actual | Budget | Budget |
| Water Revenues | | | | | | |
| 500.603 · Charges for Svcs - Water | 748,677 | 58,006 | 806,683 | 723,891 | 780,000 | 936,000 |
| 500.604 · Charges for Svcs - Connect Fee | 20,925 | 4,576 | 25,501 | 29,762 | 27,000 | 27,000 |
| 500.607 · Charges - Fire Hydrant Rental | - | - | - | 9,000 | 9,000 | 9,000 |
| 500.609 · Impact Fees | 54,604 | 68,735 | 123,339 | 114,436 | 64,000 | 66,580 |
| 500.616 · Chgs for Svcs - Penalty - Water | 4,830 | 678 | 5,508 | 6,002 | 6,000 | 5,000 |
| 500.672 · Mill Levy | - | - | - | - | - | - |
| 500.676 · Other Revenue | 105 | - | 105 | 90 | 30,000 | - |
| 500.698 · Prior Year Capital Balance Carryov | - | - | - | - | - | - |
| 500.699 · Fund Balance Appropriation | - | - | - | - | - | - |
| 500.700 · Director House - Rent | 8,467 | 2,400 | 10,867 | 8,683 | 10,000 | 10,000 |
| State Grants/Appropriations | | | | | | 1,750,000 |
| Use of internal funds | | | | | 180,000 | 300,000 |
| Total Water Revenues | 837,608 | 134,395 | 972,003 | 891,864 | 1,106,000 | 3,103,580 |
| 536.000 · Water | | | | | | |
| 536.702 · Salaries | 176,804 | 65,716 | 242,520 | 228,180 | 225,000 | 260,000 |
| 536.714 · Fringe Benefits | 60,278 | 19,556 | 79,834 | 73,676 | 75,000 | 82,000 |
| 536.720 · MML Insurance | 13,894 | 5,245 | 19,139 | 20,497 | 21,000 | 22,000 |
| 536.728 · DPW Admin Salaries | 58,601 | 14,260 | 72,861 | 58,416 | 68,000 | 74,000 |
| 536.730 · Preventive Maintenance | - | - | - | - | - | - |
| 536.734 · Generator Maintenance | - | - | - | - | - | - |
| 536.735 · Maintenance/Repairs | 86,585 | 68,074 | 154,659 | 173,948 | 310,000 | 160,000 |
| 536.740 · Process Chemical | 22,938 | 4,529 | 27,467 | 32,152 | 32,000 | 32,000 |
| 536.741 · Lab Supplies | 19,503 | 283 | 19,786 | 13,246 | 15,000 | 23,000 |
| 536.742 · Contract Lab Services | 572 | - | 572 | 1,910 | 2,500 | 2,500 |
| 536.745 · Process Monitoring | 14,948 | 3,975 | 18,923 | 16,788 | 17,000 | 19,000 |
| 536.746 · Safety Program | 469 | 196 | 665 | 196 | 3,000 | 2,000 |
| 536.748 · Lab Certification (MDPH) | 2,274 | 3,180 | 5,454 | 5,484 | 3,000 | 5,500 |
| 536.802 · Engineering (Consulting) | 12,135 | 296 | 12,431 | 1,538 | 2,000 | 13,000 |
| 536.803 · Accounting Fees | 9,869 | 2,546 | 12,415 | 14,794 | 16,000 | 13,000 |
| 536.804 · Legal | 1,190 | 5,895 | 7,085 | 9,965 | 12,000 | 10,000 |
| 536.805 · Engineering | 30,767 | 1,166 | - | 14,547 | 30,000 | 30,000 |
| 536.840 · Freight | 3,342 | 1,472 | 4,814 | 5,118 | 5,000 | 5,000 |
| 536.850 · E Communications | 6,826 | 3,631 | 10,457 | 9,501 | 10,000 | 10,500 |
| 536.870 · Office Supplies | 1,985 | - | 1,985 | 575 | 1,500 | 2,000 |
| 536.871 · Postage | 1,667 | 186 | 1,853 | 1,229 | 1,500 | 2,000 |
| 536.895 · Uniforms | 1,662 | - | 1,662 | - | 2,000 | 2,500 |
| 536.921 · Electrical Power | 63,665 | 15,570 | 79,235 | 74,283 | 80,000 | 90,000 |
| 536.925 · Training & Seminars | 2,653 | 1,980 | 4,633 | 5,221 | 4,000 | 5,000 |
| 536.931 · Fuel | 3,412 | - | 3,412 | 2,566 | 3,500 | 3,500 |
| 536.960 · Miscellaneous | 1,089 | 312 | 1,401 | 1,652 | 1,500 | 1,500 |
| 536.961 · Capital Improvements | 70,182 | 2,310 | - | - | 40,000 | 2,100,000 |
| 536.963 · Equipment Rental | - | - | - | - | - | - |
| 536.965 · Bond Issuance Cost | - | - | - | - | - | - |
| 536.969 · Bond Issuance Cost | - | - | - | - | - | - |
| 536.980 · Bad Debts | - | - | - | - | - | - |
| 536.981 · Rental Property - Property Tax | 5,162 | - | 5,162 | - | 4,900 | 5,500 |
| 536.982 · Rental Property - Repair and Maint | 590 | 56 | 646 | 56 | 20,000 | 20,000 |
| 536.991 · Rental Property Principal | 9,516 | - | - | - | 9,516 | 9,789 |
| 536.992 · Rental Property Interest | 2,468 | 1,763 | 4,231 | 4,146 | 4,300 | 3,958 |
| 536.995 · Bond Interest | 1,109 | 1,554 | 2,663 | 2,887 | 2,500 | 1,933 |
| 536.997 · Act 99 - Interest Payments | - | - | - | - | - | - |
| 536.996 · Bond - Principal Payments | - | - | - | - | 23,400 | 24,050 |
| 536.998 · Act 99 - Principal Payment | - | - | - | - | - | - |
| 536.999 · Equipment Replacement Reserve (| - | - | - | - | - | - |
| Total 536.000 · Water | 686,155 | 223,751 | 795,965 | 772,571 | 1,045,116 | 3,035,230 |
| Total Expense | 686,155 | 223,751 | 795,965 | 772,571 | 1,045,116 | 3,035,230 |
| Water Revenues over Expenses | 151,453 | (89,356) | 176,038 | 119,293 | 60,884 | 68,350 |

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| | Actual | Actual | Expected | 2023 | FY 2023-24 | Proposed FY 2024-25 |
|--|--------------------|--------------------|-------------------|------------------|-------------------|---------------------|
| | April - Dec 2023 | Jan-Mar 2023 | March 31, 2024 | Actual | Budget | Budget |
| Total Revenue | 12,045,962 | 488,154 | 12,534,116 | 4,100,616 | 19,490,000 | 8,585,220 |
| Total Expense | 13,127,100 | 1,867,293 | 3,349,209 | 2,659,495 | 18,737,488 | 8,382,718 |
| Revenues Over (Under) Expenditures | (1,081,138) | (1,379,139) | 9,184,907 | 1,441,121 | 752,512 | 202,502 |
| Other Income | | | | | | |
| Other Income | | | | | | |
| 993,000 · Gain on Sale of Asset | 121,000 | | 121,000 | | | - |
| 994,000 · Interest Income | 50,960 | - | 50,960 | 14,388 | - | - |
| Total Other Income | 171,960 | - | 171,960 | 14,388 | - | - |
| Net Other Income | 171,960 | - | 171,960 | 14,388 | - | - |
| Revenues Over (Under) Expenditures | (909,178) | (1,379,139) | 9,356,867 | 1,455,509 | 752,512 | 202,502 |
| Non-Cash Expenditures | | | | | | |
| 526,968 · Depreciation Expense - Landfill | 62,609 | 22,270 | 84,879 | 89,059 | - | - |
| 527,968 · Depreciation Expense - Sewer | 345,330 | 116,602 | 461,932 | 466,425 | - | - |
| 536,968 · Depreciation Expense - Water | 223,279 | 74,448 | 297,727 | 297,792 | - | - |
| Total Non-Cash Expenditures | 631,218 | 213,320 | 844,538 | 853,276 | - | - |
| Revenues Over (Under) Expenditures after Non-C: | (1,540,396) | (1,592,459) | 8,512,329 | 602,233 | 752,512 | 202,502 |

WWTP

| | | Funding source |
|--------------------------------|----------------|--------------------------|
| ATS | \$71,000 | Cash(maybe insurance) |
| Line East Bluff/Mission sewers | \$650,000 | \$1.75 million FY 24 STA |
| Massy tractor replacement | \$60,000 | \$1.75 million FY 24 STA |
| Stonebrooke Lift | \$100,000 | County \$100,000 ARPA |
| Plant Project | \$77.4 million | \$15 million SRF Grant/ |
| Biddle Point | \$4.1 million | SRF Loan |

WTP

| | | Funding source |
|--|-------------|--------------------------|
| Replace membranes, Array Parts, valves | \$976,000 | \$1.75 million FY 24 STA |
| Calcium Hypochlorite | \$1,494,000 | \$1.50 million FY 25 STA |
| Repair Upper Res. | \$400,000 | \$1.75 million FY 24 STA |
| Huron St Valve Pit | \$340,000 | Maybe STAG FY24 |
| 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 | |
| UST closure | \$614,000 | |
| Replace strainers | \$452,000 | |
| Replace electrical | \$651,000 | |
| Replace damper actuators | \$308,000 | |
| Stonecliffe water line | \$180,000 | SAD? |

SWHF

| | | |
|-----------------------|---------------------|------|
| PW2 Redrilling | est \$100,000 | Cash |
| Compost building roof | ?? Needs inspection | |
| Shredder | ?? | |

| | | Fiscal Year |
|----------|-----------------------|-------------|
|) | | 25 |
| | Matching Funds needed | |
| AG grant | 20% (up to \$350,000) | 25 |
| AG grant | 20% | 25 |
| AG Funds | | 25 |

39.7 million ARPA Grant/ \$24 million loan 24-26

50k from lo

ends 25

<---Loan co

| | Matching funds needed | |
|--------------------|-----------------------|----------|
| AG grant | Up to \$350,000 | 25 |
| AG grant (applied) | Up to \$300,000 | 25 or 26 |
| AG grant | | 25 |
| | | 25 |

25

Highlighted cells are FY 25 projects

plan so far

converts to bond in FY25

Include interest on \$50k loan

Include FULL STAG grant amounts including matching funds