

City of Mackinac Island, Michigan							
OPERATING BUDGET FOR THE FISCAL YEAR ENDING MARCH 31, 2025							
Revenues - General Fund							
		2024-2025		Activity			
	Activity			Total			
	Taxes						
3.403	Current Taxes for Operations	2,066,632					
3.407	Delinquent Taxes	1,200		<u>2,067,832</u>			
	Licenses & Permits						
3.450	Franchise Fees	613,925					
3.451	Business Licenses	35,000					
3.455	Commercial Bicycle Licenses	75,550					
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	14,000					
3.492	Snowmobile Permits	4,000		<u>1,077,310</u>			
	State Revenues						
3.541	State Revenue - Sales Tax	64,000					
3.542	Liquor Licenses	14,000					
3.545	ARPA Funding 2021 Revenue 50%	0					
3.552	MCOLES	1,000					
3.709	Marine Assistance	54,500		<u>133,500</u>			
	Fines & Forfeits						
3.491	Impound Fees	1,800					
3.660	Ordinance Fines	1,000		<u>2,800</u>			
	Charges for Services						
3.618	Collection Fees	82,000					
3.620	Recreation Fees	2,600		<u>84,600</u>			
	Interest & Rents						
3.664	Interest & Penalties	30,000					
3.675	Rents & Royalties	127,047		<u>157,047</u>			
	Other Revenue Sources						
3.680	Telescope Revenue	600					
3.683	Stuart House Admission/Donation	32,000					

3.690	War Memorial Donations	100						
3.693	Refunds & Rebates	1,000						
3.694	Forest Way Rent	125,000						
3.696	Sales/Donations	1,000						
3.697	Miscellaneous Revenue	146,372						
3.698	Marine Winter Ferry Subsidy	200,000						
3.699	Fund Balance Appropriation	0						
3.701	Life Insurance Reimbursements	2,000						
3.703	Worker's Comp Reimbursements	5,500						
3.704	M.I. Transportation Authority Reimbursement	34,786						
3.708	Recreation Grants	105,246		<u>653,604</u>				
CAPITAL EXPENDITURE TRANSFER				<u>0</u>				
	Fund Balance Designation			<u>0</u>				
Total Revenues					<u>\$4,176,694</u>			
Expenditures - General Fund								
		Line Item	Activity					
<u>Activity</u>		<u>Total</u>	<u>Total</u>					
<u>Legislative</u>								
CITY COUNCIL (101)								
702	Salaries	24,000						
714	Fringe Benefits	1,840						
801	Contracted Services	73,616						
860	Transportation	200						
861	Marine - Winter Ferry Subsidy	200,000						
900	Printing & Publishing	2,000						
958	Dues	800						
960	Miscellaneous	2,000		<u>304,456</u>				
<u>General Government</u>								
MAYOR'S ASSISTANT(102)								
702	Salaries	59,036						
714	Fringe Benefits	6,172		<u>65,208</u>				
ELECTIONS (192)								
702	Salaries	8,272						
714	Fringe Benefits	1,204						

740	Operating Supplies	1,000					
801	Contracted Services	2,000					
860	Transportation	300					
900	Printing & Publishing	1,500					
902	In-Service Training	300		<u>14,576</u>			
	ACCOUNTING (208)						
801	Contracted Services	54,500		<u>54,500</u>			
	ASSESSOR (209)						
702	Salaries	27,196					
704	Fringe Benefits	4,817					
740	Operating Supplies	1,000					
801	Contracted Services	27,196					
900	Printing & Publishing	900		<u>61,110</u>			
	LEGAL (210)						
801	Contracted Services	200,000					
802	Planning Commission Contracted Service	25,000					
803	Historic District Commission Contracted Service	50,000		<u>275,000</u>			
	CITY CLERK (215)						
702	Salaries	48,993					
704	Deputy Salaries	10,000					
714	Fringe Benefits	7,419					
740	Operating Supplies	600					
860	Travel	750					
902	In-Service Training	750					
958	Dues	100					
960	Misc	100		<u>68,712</u>			
	Total General Government				<u>\$843,561</u>		
	Expenditures - General Fund						
			Line Item		Activity		
	<u>Activity</u>		<u>Total</u>		<u>Total</u>		
	BOARD OF REVIEW (247)						
860	Transportation	0					
900	Printing	400		<u>400</u>			
	CITY TREASURER (253)						
702	Salaries	48,993					
714	Fringe Benefits	4,748					

	FIRE DEPARTMENT (336)							
702	Salaries	116,741						
714	Fringe Benefits	8,931						
740	Operating Supplies	1,500						
745	Uniforms & Equipment	18,000						
850	Communications	1,200						
860	Transportation	1,500						
902	In-Service Training	4,000						
930	Repairs & Maintenance	26,000						
958	Dues	75						
960	Misc	200						
970	Capital Outlay	0		<u>178,147</u>				
	MARINE RESCUE (346)							
702	Salaries	26,000						
714	Fringe Benefits	3,300						
740	Operating Supplies	1,500						
745	Uniforms & Equipment	0						
756	Grant Funded Expenses	0						
873	Gasoline	10,000						
930	Repairs & Maintenance	3,500						
940	Boat Dockage	4,200						
970	Capital Outlay	0		<u>48,500</u>				
	PROFESSIONAL SERVICES (412)							
801	Cont Serv - Arch, Eng & Surveying	20,000		<u>20,000</u>				
	MEDICAL CENTER (611)							
801	Contracted Services	30,000		<u>30,000</u>				
	EMS (651)							
801	Contracted Services	278,880		<u>278,880</u>				
	<u>Total Public Safety</u>					<u>\$1,418,212</u>		
	<u>Public Works</u>							
	PUBLIC WORKS/STREET LIGHTS (448)							
702	Salaries & Wages	244,803						
714	Fringe Benefits	25,995						
740	Operating Supplies	34,800						
741	Garbage Bags & Removal	73,100						
742	Christmas Decorations	3,000						
801	Contracted Services	8,500						
860	Transportation	5,000						
930	Repairs & Maintenance/Other	1,200						
941	Hydrant Rentals	9,000						

975	Street Improvements	41,371					
980	Sidewalk Improvements	4,500	<u>451,269</u>				
	BUILDING & GROUNDS (450)						
921	Cloverland	85,000					
922	Department of Public Works	15,000					
923	ARPA Fund Expense Internet	0					
930	ADT	5,300					
931	Elevator Annual Maintenance	11,500					
932	Repairs & Maintenance	43,154					
940	Coal Dock Bottom Lands Lease	2,800					
993	Property Taxes	54,172					
970	Capital Outlay	0	<u>216,926</u>				
	<u>Total Public Works</u>			<u>\$668,195</u>			
Expenditures - General Fund							
			<u>Line Item</u>	<u>Activity</u>			
	<u>Culture & Recreation</u>		<u>Total</u>	<u>Total</u>			
	PARKS AND RECREATION DEPT (751)						
702	Salaries	55,769					
714	Fringe Benefits	6,578					
740	Operating Supplies	4,340					
760	Program Expenditures	17,490					
860	Transportation	1,640					
900	Printing	150					
902	In-Service Training	2,200					
930	Repairs and Maintenance	17,415					
958	Dues	745					
960	Miscellaneous	100					
962	Fireworks	11,000					
963	War Memorial	100					
970	Capital Outlay	95,633					
980	Grant Expenditures	9,583	<u>222,743</u>				
	STUART HOUSE (752)						
702	Salaries	12,500					
714	Fringe Benefits	1,688					
740	Operating Supplies	1,300					
900	Printing & Publishing	1,000	<u>16,488</u>				

	Total Culture & Recreation			<u>\$239,231</u>			
	<u>Other Functions</u>						
	INSURANCES (851)						
714	Liability & Property	58,000					
715	Workmen's' Compensation	10,000					
716	Hospitalization	244,724					
717	Life Insurance	4,000					
719	Prescription & Medical Reimbursements/HRA	25,000		<u>341,724</u>			
	Total Other Functions			<u>\$341,724</u>			
	TOTAL EXPENDITURES			<u>\$3,733,947</u>			
	<u>Operating Transfers</u>						
	TRANSFERS TO OTHER FUNDS (965)						
896	To Engineering Dept. Fund	100,686					
898	To Fire Truck Debt Service	0					
991	Forest Way Housing Debt	0					
995	To Coal Dock Debt	0					
996	To Major Street Fund	91,100					
997	To Local Street Fund	164,100					
998	To Library Fund	65,854					
999	To Cemetery Fund	21,007					
				<u>442,747</u>			
	Total Operating Transfers			<u>\$442,747</u>			
	TOTAL EXPENDITURES & OPERATING TRANSFERS			<u>\$4,176,694</u>			
				<u>DIFFERENCE</u>	<u>0</u>		
	LIBRARY FUND						
	Revenues - Library Fund						

	Line Item	Activity					
<u>Activity</u>	<u>Total</u>	<u>Total</u>					
3.541 MICF Rollover	3,516						
3.556 State Revenue - Reimbursements	550						
3.559 MICF Disbursement	20,549						
3.591 Donations	1,000						
3.625 Book Sales	2,000						
3.626 Video/DVD Rentals	0						
3.627 Copier Income	400						
3.629 Membership Fees	800						
3.664 Interest Income	2,270						
3.665 Book Fines	0						
3.665 Penal Fines	4,900						
3.700 Transfer from General Fund	65,854	<u>101,839</u>					
Total Revenues		<u>101,839</u>					
Expenditures - Library Fund			Transfer # 965.998	Department # (790.000)			
EXPENDITURES (790)							
702 Salaries (Librarian)	47,882						
704 Salaries (Assistant Librarian)	16,751						
714 Fringe Benefits - Librarian	5,319						
714 Fringe Benefits - Asst. Librarian	2,437						
727 Office Supplies	550						
740 Operating Supplies	1,000						
747 Books & Magazines	10,000						
760 Program Expenditures	1,700						
801 Contracted Services	5,550						
802 Cooperative Dues	550						
850 Communications	0						
902 In-Service Training	0						
920 Utilities - Electric	6,500						
921 Utilities - Water/Sewer	600						
930 Repairs & Maintenance	3,000						
999 Capital Expenditures	0	<u>101,839</u>					
Total Expenditures		<u>101,839</u>					
			<u>DIFFERENCE</u>		<u>0</u>		

		Line Item	Activity					
<u>Activity</u>		<u>Total</u>	<u>Total</u>					
REVENUES								
3.546	State Shared Revenue - Local Streets	33,000						
3.699	Transfer from General Fund	164,100	<u>197,100</u>					
Total Revenues			<u>197,100</u>					
Expenditures - Local Streets		Transfer # 965.997	Department # (463.000)					
EXPENDITURES (463)								
801	Contracted Services	197,100						
Total Expenditures			<u>197,100</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	1,000						
3.664	MICF Cemetery Perpetual Care Fund	17,005						
3.610	MICF Cemetery Preservation Fund	5,316						
3.700	Transfer from General Fund	21,007	<u>44,328</u>					
Total Revenues			<u>44,328</u>					
Expenditures - Cemetery Fund		Transfer # 965.999	Department # (276.000)					

	EXPENDITURES (276)							
702	Salaries	23,318						
714	Fringe Benefits	2,440						
740	Operating Supplies	17,570						
860	Transportation	0						
930	Repairs & Maintenance	1,000						
970	Capital Outlay	0		44,328				
	Total Expenditures			44,328				
			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	110,000						
3.700	Transfer from General Fund	100,686		210,686				
	Total Revenues			210,686				
	Expenditures - Engineering Department Fund							
	PLANNING COMM/HISTORIC COMM/ZONING	Transfer # 965.896	Department # (371.000)					
	EXPENDITURES							
702	Salaries	178,777						
714	Fringe Benefits	19,544						
740	Operating Supplies	800						
747	Books & Periodicals	2,000						
860	Transportation	5,065						
900	Printing & Publishing	1,500						
902	In-Service Training	1,000						
958	Dues	2,000		210,686				

