

City of Mackinac Island, Michigan
OPERATING BUDGET FOR THE FISCAL YEAR ENDING MARCH 31, 2027
Revenues - General Fund

2026-2027

Activity
 Total

Activity

	Activity	2026-2027	Activity Total
	Taxes		
3.403	Current Taxes for Operations	2,756,795	
3.407	Delinquent Taxes	1,200	<u>2,757,995</u>
	Licenses & Permits		
3.450	Franchise Fees	856,000	
3.451	Business Licenses	40,000	
3.455	Commercial Bicycle Licenses	103,260	
3.457	Motor Vehicle Permits	165,000	
3.458	Street/ROW Permits	5,000	
3.476	Stable & Barn Permits	12,000	
3.486	Carriages, Taxis, Drays	32,735	
3.489	Transient Bicycle License/Fee	137,000	
3.490	Annual Bicycle License	12,000	
3.492	Snowmobile Permits	2,000	<u>1,364,995</u>
	State Revenues		
3.541	State Revenue - Sales Tax	62,500	
3.542	Liquor Licenses	16,500	
3.552	MCOLES CPE Funding	7,000	
3.553	MCOLES 302 Funding	600	
3.709	Marine Assistance	0	<u>86,600</u>
	Fines & Forfeits		
3.491	Impound Fees	5,300	
3.660	Ordinance Fines	3,500	<u>8,800</u>
	Charges for Services		
3.618	Collection Fees	115,000	
3.620	Recreation Fees	1,800	<u>116,800</u>
	Interest & Rents		
3.664	Interest & Penalties	20,000	
3.675	Rents & Royalties	161,848	<u>181,848</u>
	Other Revenue Sources		
3.680	Telescope Revenue	0	
3.683	Stuart House Admission/Donation	13,000	
3.690	War Memorial Donations	100	
3.693	Refunds & Rebates	5,000	
3.694	Housing Management Income	200,000	
3.696	Sales/Donations	6,000	
3.697	Miscellaneous Revenue	120,020	
3.698	Marine Winter Ferry Subsidy	0	
3.699	Fund Balance Appropriation	130,000	
3.701	Life Insurance Reimbursements	2,400	
3.703	Worker's Comp Reimbursements	8,000	
3.704	M.I. Transportation Authority Tax Reimbursement	0	
3.708	Recreation Grants	83,149	<u>567,669</u>
	CAPITAL EXPENDITURE TRANSFER		<u>0</u>
	Fund Balance Designation		0
	Total Revenues		<u>\$5,084,708</u>

Expenditures - General Fund			
		Line Item	Activity
	Activity	Total	Total
	Legislative		
	CITY COUNCIL (101)		
702	Salaries	24,000	
714	Fringe Benefits	1,840	
801	Contracted Services	34,000	
860	Transportation	500	
861	Marine - Winter Ferry Subsidy	108,000	
900	Printing & Publishing	700	
958	Dues	900	
960	Miscellaneous	100	<u>170,040</u>
	General Government		
	MAYOR'S ASSISTANT(102)		
702	Salaries	63,381	
714	Fringe Benefits	7,161	<u>70,542</u>
	ELECTIONS (192)		
702	Salaries	5,300	
714	Fringe Benefits	692	
740	Operating Supplies	5,100	
801	Contracted Services	3,300	
860	Transportation	300	
900	Printing & Publishing	5,000	
902	In-Service Training	400	<u>20,092</u>
	ACCOUNTING (208)		
801	Contracted Services	119,720	<u>119,720</u>
	ASSESSOR (209)		
702	Salaries	88,408	
704	Fringe Benefits	7,419	
740	Operating Supplies	1,500	
801	Contracted Services	0	
900	Printing & Publishing	500	97,827
	LEGAL (210)		
801	Contracted Services	1,134,000	
802	Planning Commission Contracted Service	20,000	
803	Historic District Commission Contracted Service	10,000	<u>1,164,000</u>
	Expenditures - General Fund		
		Line Item	Activity
	Activity	Total	Total
	CITY CLERK (215)		
702	Salaries	51,876	
704	Deputy Salaries	10,500	
714	Fringe Benefits	6,678	
740	Operating Supplies	2,300	
860	Travel	400	
902	In-Service Training	400	
958	Dues	110	
960	Misc	100	<u>72,364</u>
	Total General Government		<u>\$1,714,584</u>

Expenditures - General Fund			
		Line Item	Activity
	Activity	Total	Total
	BOARD OF REVIEW (247)		
860	Transportation	500	
900	Printing	500	<u>1,000</u>
	CITY TREASURER (253)		
702	Salaries	51,876	
704	Deputy	1,000	
714	Fringe Benefits	5,045	
902	In Service Training	60,685	
740	Operating Supplies	2,500	
900	Printing	4,200	<u>125,306</u>
	CITY HALL (265)		
727	Office Supplies	4,000	
740	Operating Supplies	11,000	
850	Communications	61,800	
922	Refuse	200	
930	Repairs & Maintenance	4,000	
970	Capital Outlay	0	<u>81,000</u>
	RESTROOMS (267)		
740	Operating Supplies	21,500	
801	Contracted Service	88,400	
930	Repairs & Maintenance	2,000	111,900
	Total General Fund		<u>\$319,206</u>
Expenditures - General Fund			
		Line Item	Activity
	Activity	Total	Total
	Public Safety		
	POLICE DEPARTMENT (305)		
702	Salaries	671,159	
714	Fringe Benefits	133,666	
720	Pre-Employment Testing	2,600	
740	Operating Supplies	3,200	
745	Uniforms & Equipment	26,200	
801	Contracted Services	37,750	
850	Communications	1,200	
860	Transportation	1,980	
873	Gasoline	15,000	
875	Snowmobile Permits	400	
900	Printing & Publishing	800	
902	Training	1,000	
903	MCOLES 302 Funding	600	
904	MCOLES CPE Funding	7,000	
930	Repairs & Maintenance	1,000	
935	Vehicle Repairs	9,500	
958	Dues	600	
970	Capital Outlay	8,500	<u>922,155</u>
	FIRE DEPARTMENT (336)		
702	Salaries	140,000	
714	Fringe Benefits	10,710	
740	Operating Supplies	1,200	
745	Uniforms & Equipment	17,500	
850	Communications	600	
860	Transportation	1,500	
902	In-Service Training	2,000	
930	Repairs & Maintenance	22,000	
958	Dues	100	
960	Misc	200	
970	Capital Outlay	0	<u>195,810</u>

Expenditures - General Fund			
		Line Item	Activity
	Activity	Total	Total
	MARINE RESCUE (346)		
702	Salaries	38,000	
714	Fringe Benefits	2,907	
740	Operating Supplies	1,000	
745	Uniforms & Equipment	0	
756	Grant Funded Expenses	0	
873	Gasoline	11,000	
930	Repairs & Maintenance	2,000	
940	Boat Dockage	4,598	
970	Capital Outlay	0	<u>59,505</u>
	PROFESSIONAL SERVICES (412)		
801	Cont Serv - Arch, Eng & Surveying	9,000	<u>9,000</u>
	MEDICAL CENTER (611)		
801	Contracted Services	0	<u>0</u>
	EMS (651)		
801	Contracted Services	300,000	<u>300,000</u>
	Total Public Safety		<u>\$1,486,470</u>
	Public Works		
	CITY MAINTENANCE/STREET LIGHTS (448)		
702	Salaries & Wages	235,960	
714	Fringe Benefits	24,643	
740	Operating Supplies	30,200	
741	Garbage Bags & Removal	74,800	
742	Christmas Decorations	3,000	
801	Contracted Services	0	
860	Transportation	3,860	
930	Repairs & Maintenance/Other	1,200	
941	Hydrant Rentals	9,000	
975	Street Improvements	15,200	
980	Sidewalk Improvements	4,500	<u>402,362</u>
	BUILDING & GROUNDS (450)		
921	Cloverland	85,000	
922	Department of Public Works	20,000	
930	Everon Fire Alarm	7,200	
931	Elevator Annual Maintenance	11,700	
932	Repairs & Maintenance	39,860	
940	Coal Dock Bottom Lands Lease	3,700	
993	Property Taxes	20,811	
970	Capital Outlay	0	<u>188,271</u>
	Total Public Works		<u>\$590,633</u>

Expenditures - General Fund			
	Culture & Recreation		
	PARKS AND RECREATION DEPT (751)		
702	Salaries	50,664	
714	Fringe Benefits	5,532	
740	Operating Supplies	3,600	
760	Program Expenditures	8,301	
860	Transportation	649	
900	Printing	1,000	
902	In-Service Training	1,358	
930	Repairs and Maintenance	3,325	
958	Dues	745	
960	Miscellaneous	100	
962	Fireworks	0	
963	War Memorial	100	
970	Capital Outlay	66,296	
980	Grant Expenditures	16,854	<u>158,523</u>
	STUART HOUSE (752)		
702	Salaries	11,445	
714	Fringe Benefits	1,494	
740	Operating Supplies	600	
900	Printing & Publishing	0	<u>13,539</u>
	Total Culture & Recreation		<u>\$172,062</u>

	Line Item	Activity	
Activity	Total	Total	
Other Functions			
INSURANCES (851)			
714 Liability & Property	64,518		
715 Workmen's Compensation	12,000		
716 Hospitalization	315,148		
717 Life Insurance	4,000		
719 Prescription & Medical Reimbursements/HRA	34,000	<u>429,666</u>	
Total Other Functions			<u>\$429,666</u>
TOTAL EXPENDITURES			<u>\$4,712,621</u>
Operating Transfers			
TRANSFERS TO OTHER FUNDS (965)			
896 To Engineering Dept. Fund	18,133		
898 To Fire Truck Debt Service	0		
991 Forest Way Housing Debt	0		
995 To Coal Dock Debt	0		
996 To Major Street Fund	95,727		
997 To Local Street Fund	176,150		
998 To Library Fund	46,354		
999 To Cemetery Fund	24,612		
		<u>360,976</u>	
Total Operating Transfers			<u>\$360,976</u>
TOTAL EXPENDITURES & OPERATING TRANSFERS			<u>\$5,073,597</u>
		DIFFERENCE	<u>11,111</u>

LIBRARY FUND			
Revenues - Library Fund			
		Line Item	Activity
	<u>Activity</u>	<u>Total</u>	<u>Total</u>
3.541	MICF Rollover	3,580	
3.556	State Revenue - Reimbursements	635	
3.559	MICF Disbursement	21,022	
3.591	Donations	1,500	
3.625	Book Sales	2,300	
3.626	Video/DVD Rentals	0	
3.627	Copier Income	600	
3.629	Membership Fees	850	
3.664	Interest Income	3,500	
3.665	Book Fines	0	
3.665	Penal Fines	3,500	
3.700	Transfer from General Fund	46,354	<u>83,841</u>
	Total Revenues		<u>83,841</u>
Expenditures - Library Fund		Transfer # 965.998	Department # (790.000)
	EXPENDITURES (790)		
702	Salaries (Librarian)	50,690	
704	Salaries (Assistant Librarian)	5,040	
714	Fringe Benefits - Librarian	5,534	
714	Fringe Benefits - Asst. Librarian	658	
727	Office Supplies	550	
740	Operating Supplies	700	
747	Books & Magazines	9,000	
760	Program Expenditures	1,200	
801	Contracted Services	550	
802	Cooperative Dues	450	
850	Communications	720	
902	In-Service Training	0	
920	Utilities - Electric	7,000	
921	Utilities - Water/Sewer	750	
930	Repairs & Maintenance	1,000	
999	Capital Expenditures	0	<u>83,841</u>
	Total Expenditures		<u>83,841</u>
		<u>DIFFERENCE</u>	<u>(0)</u>

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	72,068	
3.550	S.O.M. - Trunkline Reimbursement	191,503	
3.699	Transfer from General Fund	95,727	
	Total Revenues		<u>359,298</u>
Expenditures - Major Street Fund		Transfer # 965.996	Department # (463.000/486.000)
	ROUTINE MAINTENANCE (463)		
801	Contracted Services	180,950	
	TRUNKLINE MAINTENANCE (486)		
801	Contracted Services	178,348	
	TRANSFERS		
	Transfers to MTF Bond Debt Fund	0	0
	Total Expenditures		<u>359,298</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	36,400	
3.699	Transfer from General Fund	176,150	<u>212,550</u>
	Total Revenues		<u>212,550</u>
Expenditures - Local Streets		Transfer # 965.997	Department # (463.000)
	EXPENDITURES (463)		
801	Contracted Services	212,550	
	Total Expenditures		<u>212,550</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	4,000	
3.664	MICF Cemetery Perpetual Care Fund	5,454	
3.610	MICF Cemetery Preservation Fund	17,663	
3.700	Transfer from General Fund	24,612	<u>51,729</u>
Total Revenues			<u>51,729</u>
Expenditures - Cemetery Fund			
		Transfer # 965.999	Department # (276.000)
EXPENDITURES (276)			
702	Salaries	24,685	
714	Fringe Benefits	2,544	
740	Operating Supplies	5,000	
860	Transportation	0	
930	Repairs & Maintenance	19,500	
970	Capital Outlay	0	<u>51,729</u>
Total Expenditures			<u>51,729</u>
			<u>DIFFERENCE</u>
			<u>(0)</u>

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	135,000	
3.700	Transfer from General Fund	18,133	<u>153,133</u>
	Total Revenues		<u>153,133</u>
Expenditures - Engineering Department Fund			
	PLANNING COMM/HISTORIC COMM/ZONING	Transfer # 965.896	Department # (371.000)
	EXPENDITURES		
702	Salaries	132,486	
714	Fringe Benefits	15,347	
740	Operating Supplies	1,200	
747	Books & Periodicals	500	
860	Transportation	1,000	
900	Printing & Publishing	1,000	
902	In-Service Training	750	
958	Dues	850	<u>153,133</u>
	Total Expenditures		<u>153,133</u>
		DIFFERENCE	(0)