

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

		Budget Worksheet				
			Expected		FY 2025-26	FY 2025-26
			March 31, 2026		Budget	Amended Budget
						Budget
Landfill Revenues						
	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%	-		-	-
	Total Landfill Revenues		1,308,125		1,475,235	1,391,400
526.000 • Landfill Expenses						
	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
	Total 526.000 • Landfill		1,245,045		1,430,997	1,345,600
	Total Expense		1,245,045		1,430,997	1,345,600
	Landfill Revenues over Expenses		63,080		44,238	45,800

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			March 31, 2026		Budget	Amended Budget	Budget
Sewer Revenues							
	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
	Total Sewer Revenues		2,200,422		2,281,360		2,351,400
527.000 - Sewer							
	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
	Total 527.000 - Sewer		1,161,272		2,088,447		1,400,900
	Total Expense		1,161,272		2,088,447		1,400,900
			1,039,150		192,913		950,500

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			Expected		FY 2025-26	FY 2025-26	
			March 31, 2026		Budget	Amended Budget	
						Budget	
Water Revenues							
	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
	Total Water Revenues		990,924		1,045,000		1,029,900
536.000 - Water							
	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
	Total 536.000 - Water		749,329		978,247		961,400
	Total Expense		749,329		978,247		961,400
	Water Revenues over Expenses		241,610		66,753		68,500

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