

# CITY OF MACKINAC ISLAND

## AGENDA

### SPECIAL BUDGET HEARING & MEETING

Wednesday, March 27, 2024 at 1:45 PM

City Hall – Council Chambers, 7358 Market St., Mackinac Island, Michigan

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- I. Call to Order
- II. Roll Call
- III. Pledge of Allegiance
- IV. Additions to / Adoption of Agenda
- V. Correspondence
- VI. Old Business
- VII. New Business
  - a. Request for approval to adopt the resolution and amended budget for the 2023 - 2024 fiscal year
  - b. Request for approval to adopt the resolution and operating budget for the 2024 - 2025 fiscal year
  - c. Request for approval to adopt the operating budget for the Department of Public Works for fiscal year 2024 - 2025
  - d. Request for approval to adopt the 2024 - 2025 Salaries Ordinance
- VIII. Miscellaneous / General Council Discussion / Additional Agenda Items
- IX. Adjournment

**RESOLUTION**  
**TO AMEND THE OPERATING BUDGET**  
**FOR THE FISCAL YEAR**  
**ENDING MARCH 31, 2024**

At a Regular Meeting of the Mackinac Island City Council called to order by Mayor Margaret M. Doud on Wednesday, March 27, 2024, at 2:00 p.m., the following Resolution was offered:

BE IT RESOLVED, that the City of Mackinac Island Operating Budget for the Fiscal Year ending March 31, 2024, be amended to reflect the following:

GENERAL FUND at the functional level of	
Revenues and Transfers In	\$ 4,026,280
Expenditures and Transfers Out	<u>4,026,280</u>
Budgeted revenues under budgeted expenses and transfers out	<u>\$ 0</u>
LIBRARY FUND	
Revenues and Transfers	\$ 90,060
Expenditures	90,060
MAJOR STREET FUND	
Revenues and Transfers In	\$ 341,476
Expenditures	341,476
LOCAL STREET FUND	
Revenues and Transfers In	\$ 231,725
Expenditures	231,725
CEMETERY FUND	
Revenues and Transfers	\$ 28,900
Expenditures	28,900
ENGINEERING DEPARTMENT FUND	
Revenues and Transfers In	\$ 143,175
Expenditures	143,175

Motion by:

Second to the Motion by:

\_\_\_\_\_

\_\_\_\_\_

Yeas: \_\_\_\_

Nays: \_\_\_\_

Absent: \_\_\_\_\_

By such Action of the Mackinac Island City Council occurring on Wednesday, March 27, 2024, this RESOLUTION is hereby certified and declared AMENDED, and is so recorded within the Official Minutes of said Meeting's Proceedings.

\_\_\_\_\_  
Danielle Leach, City Clerk

\_\_\_\_\_  
Margaret M. Doud, Mayor

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
<b>1 · Taxes</b>								
3.403 · Current Taxes	\$ 1,892,872.10	\$ 20,967.69	\$ 32,000.00	\$ 1,945,839.79	\$ 1,953,928.00	\$ (7,828.00)	\$ 1,946,100.00	\$ (260.21)
3.407 · Delinquent Taxes	147.26	17,527.21	(17,100.00)	574.47	1,200.00	(600.00)	600.00	(25.53)
<b>Total 1 · Taxes</b>	<b>1,893,019.36</b>	<b>38,494.90</b>	<b>14,900.00</b>	<b>1,946,414.26</b>	<b>1,955,128.00</b>	<b>(8,428.00)</b>	<b>1,946,700.00</b>	<b>(285.74)</b>
<b>2 · Licenses &amp; Permits</b>								
3.450 · Franchise Fees	664,787.65	-	-	664,787.65	671,500.00	(6,600.00)	664,900.00	(112.35)
3.451 · Business Licenses	34,455.00	1,310.00	(760.00)	35,005.00	35,000.00	-	35,000.00	5.00
3.455 · Commercial Bike Licenses	75,550.00	-	-	75,550.00	75,550.00	-	75,550.00	-
3.457 · Motor Vehicle Permits	142,240.00	27,655.00	23,425.00	193,320.00	110,000.00	83,300.00	193,300.00	20.00
3.458 · Street/ROW Permits	425.00	200.00	25.00	650.00	500.00	150.00	650.00	-
3.476 · Stable & Barn Permits	5,500.00	-	100.00	5,600.00	6,000.00	(500.00)	5,500.00	100.00
3.486 · Carriage, Taxi & Dray	32,735.00	-	-	32,735.00	32,735.00	-	32,735.00	-
3.489 · Transient Bicycle Fee	158,630.00	-	-	158,630.00	164,000.00	(5,400.00)	158,600.00	30.00
3.490 · Annual Bike Licenses	13,834.60	-	-	13,834.60	14,000.00	-	14,000.00	(165.40)
3.492 · Snowmobile Permits	470.00	725.00	(725.00)	470.00	4,000.00	(3,500.00)	500.00	(30.00)
<b>Total 2 · Licenses &amp; Permits</b>	<b>1,128,627.25</b>	<b>29,890.00</b>	<b>22,065.00</b>	<b>1,180,582.25</b>	<b>1,113,285.00</b>	<b>67,450.00</b>	<b>1,180,735.00</b>	<b>(152.75)</b>
<b>3 · State Revenues</b>								
3.541 · Sales Tax	43,248.00	20,019.00	1,100.00	64,367.00	66,000.00	(2,000.00)	64,000.00	367.00
3.542 · Liquor Licenses	14,015.94	-	-	14,015.94	15,500.00	-	15,500.00	(1,484.06)
3.545 · Other State Revenue	3,302.07	(24,748.12)	24,748.12	3,302.07	5,588.00	(2,200.00)	3,388.00	(85.93)
3.552 · MCOLES	2,464.14	-	-	2,464.14	850.00	1,600.00	2,450.00	14.14
3.709 · Marine Assistant - MDOT	66,904.00	15,321.00	-	82,225.00	68,063.00	14,000.00	82,063.00	162.00
<b>Total 3 · State Revenues</b>	<b>129,934.15</b>	<b>10,591.88</b>	<b>25,848.12</b>	<b>166,374.15</b>	<b>156,001.00</b>	<b>11,400.00</b>	<b>167,401.00</b>	<b>(1,026.85)</b>
<b>4 · Fines &amp; Forfeits</b>								
3.491 · Impound Fees	1,840.00	-	-	1,840.00	1,800.00	40.00	1,840.00	-
3.660 · Ordinance Fines	1,650.00	158.40	-	1,808.40	1,000.00	820.00	1,820.00	(11.60)
<b>Total 4 · Fines &amp; Forfeits</b>	<b>3,490.00</b>	<b>158.40</b>	<b>-</b>	<b>3,648.40</b>	<b>2,800.00</b>	<b>860.00</b>	<b>3,660.00</b>	<b>(11.60)</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
5 - Charges for Services								
3.618 - Collection Fees	67,788.19	27,045.30	1,519.00	96,352.49	90,000.00	6,300.00	96,300.00	52.49
3.620 - Recreation Fees	12,468.00	780.00	(400.00)	12,848.00	2,600.00	10,500.00	13,100.00	(252.00)
Total 5 - Charges for Services	80,256.19	27,825.30	1,119.00	109,200.49	92,600.00	16,800.00	109,400.00	(199.51)
6 - Interest & Rents								
3.664 - Interest Income	25,525.67	13,665.05	4,900.00	44,090.72	20,000.00	24,000.00	44,000.00	90.72
3.671 - Lease Interest Income	-	1,451.61	-	1,451.61	-	1,500.00	1,500.00	(48.39)
3.675 - Rents & Royalties	46,661.60	11,386.80	54,680.00	112,728.40	56,029.00	56,680.00	112,709.00	19.40
Total 6 - Interest & Rents	72,187.27	26,503.46	59,580.00	158,270.73	76,029.00	82,180.00	158,209.00	61.73
7 - Other Revenue Sources								
1.502 - Federal Revenue	-	42,330.47	(36,643.15)	5,687.32	-	5,687.00	5,687.00	0.32
3.680 - Telescope Revenue	596.59	-	-	596.59	700.00	(100.00)	600.00	(3.41)
3.683 - Stuart House Admission/Donation	33,001.43	-	-	33,001.43	30,000.00	3,000.00	33,000.00	1.43
3.690 - War Memorial Revenue	500.00	100.00	(100.00)	500.00	100.00	400.00	500.00	-
3.693 - Refunds & Rebates	8,065.27	8,025.76	(7,500.00)	8,591.03	500.00	8,100.00	8,600.00	(8.97)
3.694 - Housing Management Income	-	100,000.00	-	100,000.00	125,000.00	(25,000.00)	100,000.00	-
3.696 - Sales & Donations	7,668.48	7,192.68	(7,000.00)	7,861.16	1,000.00	7,000.00	8,000.00	(138.84)
3.697 - Miscellaneous Revenue	84,331.24	(39,935.00)	46,000.00	90,396.24	191,516.00	(101,000.00)	90,516.00	(119.76)
3.698 - Marine Winter Ferry Subsidy	200,000.00	127,440.00	(127,440.00)	200,000.00	134,285.00	65,800.00	200,085.00	(85.00)
3.701 - Life Insurance Reimbursements	1,300.56	400.56	-	1,701.12	2,000.00	-	2,000.00	(298.88)
3.703 - Workers Comp Reimbursements	8,184.00	8,000.00	(8,000.00)	8,184.00	8,000.00	200.00	8,200.00	(16.00)
3.708 - Recreation Grants	4,008.33	-	(1,000.00)	3,008.33	7,987.00	(5,000.00)	2,987.00	21.33
Total 7 - Other Revenue Sources	347,655.90	253,554.47	(141,683.15)	459,527.22	501,088.00	(40,913.00)	460,175.00	(648.10)
Total Revenues	3,655,170.12	387,018.41	(18,171.03)	4,024,017.50	3,896,931.00	129,349.00	4,026,280.00	(2,262.50)

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Expenditures</b>								
101.000 - City Council								
101.702 - Salaries	12,001.00	7,573.00	2,000.00	21,574.00	24,000.00	(2,200.00)	21,800.00	(226.00)
101.714 - Fringe Benefits	918.52	578.90	1,200.00	2,697.42	1,840.00	900.00	2,740.00	(42.58)
101.801 - Contracted Services	28,251.77	8,274.60	3,750.00	40,276.37	42,500.00	(1,950.00)	40,550.00	(273.63)
101.860 - Transportation	-	-	-	-	200.00	(200.00)	-	-
101.861 - Ferry Service Expense	201,840.00	129,120.00	(129,120.00)	201,840.00	134,285.00	68,000.00	202,285.00	(445.00)
101.900 - Printing & Publishing	550.00	-	200.00	750.00	2,000.00	(1,200.00)	800.00	(50.00)
101.958 - Dues	180.00	-	700.00	880.00	800.00	100.00	900.00	(20.00)
101.960 - Miscellaneous	1,598.01	622.28	(700.00)	1,520.29	2,000.00	(400.00)	1,600.00	(79.71)
<b>Total 101.000 - City Council</b>	<b>245,339.30</b>	<b>146,168.78</b>	<b>(121,970.00)</b>	<b>269,538.08</b>	<b>207,625.00</b>	<b>63,050.00</b>	<b>270,675.00</b>	<b>(1,136.92)</b>
102.000 - Mayor's Assistant								
102.702 - Salaries	39,586.27	12,719.00	1,700.00	54,005.27	57,109.00	(3,009.00)	54,100.00	(94.73)
102.714 - Fringe Benefits	4,125.17	1,672.01	100.00	5,897.18	6,025.00	(100.00)	5,925.00	(27.82)
<b>Total 102.000 - Mayor's Assistant</b>	<b>43,711.44</b>	<b>14,391.01</b>	<b>1,800.00</b>	<b>59,902.45</b>	<b>63,134.00</b>	<b>(3,109.00)</b>	<b>60,025.00</b>	<b>(122.55)</b>
192.000 - Elections								
192.702 - Election wages	1,018.76	-	900.00	1,918.76	10,278.00	(8,300.00)	1,978.00	(59.24)
192.714 - Fringes	109.22	-	150.00	259.22	1,424.00	(1,100.00)	324.00	(64.78)
192.740 - Operating Supplies	53.44	312.48	100.00	465.92	500.00	-	500.00	(34.08)
192.801 - Contracted Services	536.38	615.00	-	1,151.38	2,000.00	(800.00)	1,200.00	(48.62)
192.860 - Transportation	-	-	-	-	200.00	(200.00)	-	-
192.900 - Printing & Publishing	608.70	-	150.00	758.70	1,350.00	(500.00)	850.00	(91.30)
192.902 - In-Service Training	-	-	-	-	200.00	(200.00)	-	-
<b>Total 192.000 - Elections</b>	<b>2,326.50</b>	<b>927.48</b>	<b>1,300.00</b>	<b>4,553.98</b>	<b>15,952.00</b>	<b>(11,100.00)</b>	<b>4,852.00</b>	<b>(298.02)</b>
208.000 - Accounting								
208.801 - Contracted Services	44,529.09	20,464.00	3,500.00	68,493.09	54,000.00	15,000.00	69,000.00	(506.91)
<b>Total 208.000 - Accounting</b>	<b>44,529.09</b>	<b>20,464.00</b>	<b>3,500.00</b>	<b>68,493.09</b>	<b>54,000.00</b>	<b>15,000.00</b>	<b>69,000.00</b>	<b>(506.91)</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
209.000 · Assessor								
209.702 · Salaries	19,220.78	6,841.94	-	26,062.72	26,302.00	(202.00)	26,100.00	(37.28)
209.714 · Fringe Benefits	1,635.19	947.61	-	2,582.80	4,681.00	(2,081.00)	2,600.00	(17.20)
209.740 · Operating Supplies	630.65	317.67	-	948.32	1,000.00	-	1,000.00	(51.68)
209.801 · Contracted Services	20,866.20	5,864.52	1,220.00	27,950.72	26,302.00	1,700.00	28,002.00	(51.28)
209.900 · Printing & Publishing	720.10	-	400.00	1,120.10	500.00	600.00	1,100.00	20.10
<b>Total 209.000 · Assessor</b>	<b>43,072.92</b>	<b>13,971.74</b>	<b>1,620.00</b>	<b>58,664.66</b>	<b>58,785.00</b>	<b>17.00</b>	<b>58,802.00</b>	<b>(137.34)</b>
210.000 · Legal								
210.801 · Contracted Services	162,219.89	42,137.00	83,000.00	287,356.89	170,000.00	118,103.00	288,103.00	(746.11)
210.802 · Planning Commission Legal	8,690.00	3,780.00	-	12,470.00	25,000.00	(12,200.00)	12,800.00	(330.00)
210.803 · HDC Legal	17,420.00	30,480.00	20,000.00	67,900.00	55,000.00	13,000.00	68,000.00	(100.00)
<b>Total 210.000 · Legal</b>	<b>188,329.89</b>	<b>76,397.00</b>	<b>103,000.00</b>	<b>367,726.89</b>	<b>250,000.00</b>	<b>118,903.00</b>	<b>368,903.00</b>	<b>(1,176.11)</b>
215.000 · City Clerk								
215.702 · Salaries	34,445.22	12,214.61	-	46,659.83	47,382.00	(700.00)	46,682.00	(22.17)
215.703 · Salary - Deputy Clerk	5,596.07	1,485.00	700.00	7,781.07	10,000.00	(2,200.00)	7,800.00	(18.93)
215.714 · Fringe Benefits	4,450.48	1,147.84	-	5,598.32	6,296.00	(500.00)	5,796.00	(197.68)
215.740 · Operating Supplies	779.99	2,077.31	(2,000.00)	857.30	400.00	460.00	860.00	(2.70)
215.860 · Transportation	-	-	-	-	100.00	(100.00)	-	-
215.902 · Training	-	-	-	-	100.00	(100.00)	-	-
215.958 · Dues	-	-	-	-	100.00	(100.00)	-	-
215.960 · Miscellaneous	1,965.59	-	1,000.00	2,965.59	100.00	2,900.00	3,000.00	(34.41)
<b>Total 215.000 · City Clerk</b>	<b>47,237.35</b>	<b>16,924.76</b>	<b>(300.00)</b>	<b>63,862.11</b>	<b>64,478.00</b>	<b>(340.00)</b>	<b>64,138.00</b>	<b>(275.89)</b>
247.000 · Board of Review								
247.900 · Printing & Publishing	-	395.64	4.36	400.00	250.00	200.00	450.00	(50.00)
<b>Total 247.000 · Board of Review</b>	<b>-</b>	<b>395.64</b>	<b>4.36</b>	<b>400.00</b>	<b>250.00</b>	<b>200.00</b>	<b>450.00</b>	<b>(50.00)</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
253.000 · City Treasurer								
253.702 · Salaries	34,625.22	12,034.61	-	46,659.83	47,382.00	(500.00)	46,882.00	(222.17)
253.714 · Fringe Benefits	3,648.82	917.79	-	4,566.61	4,625.00	-	4,625.00	(58.39)
253.740 · Operating Supplies	1,935.00	104.90	500.00	2,539.90	1,000.00	1,600.00	2,600.00	(60.10)
253.900 · Printing & Publishing	3,873.93	-	-	3,873.93	2,000.00	1,900.00	3,900.00	(26.07)
<b>Total 253.000 · City Treasurer</b>	<b>44,082.97</b>	<b>13,057.30</b>	<b>500.00</b>	<b>57,640.27</b>	<b>55,007.00</b>	<b>3,000.00</b>	<b>58,007.00</b>	<b>(366.73)</b>
265.000 · City Hall								
265.727 · Office supplies	3,788.00	89.24	-	3,877.24	2,500.00	1,400.00	3,900.00	(22.76)
265.740 · Operating Supplies	13,272.59	2,462.99	970.75	16,706.33	17,412.00	(500.00)	16,912.00	(205.67)
265.850 · Communications	36,502.13	13,391.00	7,273.92	57,167.05	41,000.00	16,200.00	57,200.00	(32.95)
265.922 · Refuse	116.50	171.60	-	288.10	200.00	100.00	300.00	(11.90)
265.930 · Repairs & Maintenance	4.95	-	-	4.95	100.00	(50.00)	50.00	(45.05)
265.970 · Capital Outlay	4,886.83	7,763.35	(873.00)	11,777.18	15,589.00	(3,800.00)	11,789.00	(11.82)
<b>Total 265.000 · City Hall</b>	<b>58,571.00</b>	<b>23,878.18</b>	<b>7,371.67</b>	<b>89,820.85</b>	<b>76,801.00</b>	<b>13,350.00</b>	<b>90,151.00</b>	<b>(330.15)</b>
267.000 · Restrooms								
267.740 · Operating Supplies	26,539.59	-	-	26,539.59	20,000.00	6,700.00	26,700.00	(160.41)
267.801 · Contracted Service	79,361.85	-	-	79,361.85	75,546.00	3,904.00	79,450.00	(88.15)
267.930 · Repairs & Maintenance	5,483.94	-	-	5,483.94	3,000.00	2,500.00	5,500.00	(16.06)
<b>Total 267.000 · Restrooms</b>	<b>111,385.38</b>	<b>-</b>	<b>-</b>	<b>111,385.38</b>	<b>98,546.00</b>	<b>13,104.00</b>	<b>111,650.00</b>	<b>(264.62)</b>



STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
305.000 - Police Department								
305.702 - Salaries	424,710.86	103,671.58	25,000.00	553,382.44	545,956.00	7,500.00	553,456.00	(73.56)
305.714 - Fringe Benefits	79,062.16	25,247.17	6,500.00	110,809.33	113,682.00	(2,700.00)	110,982.00	(172.67)
305.720 - Pre-Employment Testing	942.50	350.00	-	1,292.50	2,600.00	(1,250.00)	1,350.00	(57.50)
305.740 - Operating Supplies	3,893.75	1,223.60	500.00	5,617.35	5,000.00	700.00	5,700.00	(82.65)
305.745 - Uniforms & Equipment	2,293.79	2,470.96	(1,165.00)	3,599.75	11,700.00	(7,900.00)	3,800.00	(200.25)
305.801 - Contracted Service	17,383.68	3,769.00	-	21,152.68	23,850.00	(2,500.00)	21,350.00	(197.32)
305.850 - Communications	4,084.12	189.07	1,700.00	5,973.19	1,000.00	5,000.00	6,000.00	(26.81)
305.860 - Transportation	2,296.38	-	1,300.00	3,596.38	3,000.00	600.00	3,600.00	(3.62)
305.873 - Gasoline	5,977.02	4,542.12	1,000.00	11,519.14	14,000.00	(2,200.00)	11,800.00	(280.86)
305.875 - Snowmobile Permits	326.67	-	-	326.67	500.00	(150.00)	350.00	(23.33)
305.900 - Printing & Publishing	-	-	-	-	300.00	(300.00)	-	-
305.902 - In-Service Training	-	550.00	-	550.00	4,225.00	(3,600.00)	625.00	(75.00)
305.903 - MCOLES	-	-	800.00	800.00	800.00	-	800.00	-
305.930 - Repairs & Maintenance	1,827.72	-	1,000.00	2,827.72	2,000.00	850.00	2,850.00	(22.28)
305.935 - Vehicle Repairs	490.13	4,153.24	(2,643.37)	2,000.00	7,500.00	(5,300.00)	2,200.00	(200.00)
305.958 - Dues	115.00	-	-	115.00	190.00	-	190.00	(75.00)
305.970 - Capital Outlay	72,877.55	5,076.42	(4,000.00)	73,953.97	85,280.00	(11,300.00)	73,980.00	(26.03)
Total 305.000 - Police Department	616,281.33	151,243.16	29,991.63	797,516.12	821,583.00	(22,550.00)	799,033.00	(1,516.88)

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
336.000 · Fire Department								
336.702 · Salaries	56,143.05	49,088.95	7,900.00	113,132.00	99,000.00	14,500.00	113,500.00	(368.00)
336.714 · Fringe Benefits	4,294.99	4,116.80	530.00	8,941.79	7,574.00	1,376.00	8,950.00	(8.21)
336.740 · Operating Supplies	1,230.11	241.77	800.00	2,271.88	1,500.00	800.00	2,300.00	(28.12)
336.745 · Uniforms & Equipment	713.00	692.00	13,500.00	14,905.00	26,200.00	(11,150.00)	15,050.00	(145.00)
336.850 · Communications	396.11	144.04	-	540.15	1,200.00	(600.00)	600.00	(59.85)
336.860 · Transportation	5.25	585.00	500.00	1,090.25	1,000.00	100.00	1,100.00	(9.75)
336.902 · In-Service Training	-	1,584.00	1,500.00	3,084.00	3,500.00	(200.00)	3,300.00	(216.00)
336.930 · Repairs & Maintenance	22,771.87	59.98	2,000.00	24,831.85	16,000.00	8,850.00	24,850.00	(18.15)
336.958 · Dues	75.00	75.00	(75.00)	75.00	75.00	-	75.00	-
336.960 · Miscellaneous	100.00	-	-	100.00	200.00	(100.00)	100.00	-
336.970 · Capital Outlay	-	7,192.68	(7,192.68)	-	-	-	-	-
<b>Total 336.000 · Fire Department</b>	<b>85,729.38</b>	<b>63,780.22</b>	<b>19,462.32</b>	<b>168,971.92</b>	<b>156,249.00</b>	<b>13,576.00</b>	<b>169,825.00</b>	<b>(853.08)</b>
346.000 · Marine Rescue								
346.702 · Salaries	24,996.58	-	-	24,996.58	22,874.00	2,126.00	25,000.00	(3.42)
346.714 · Fringe Benefits	3,195.71	-	-	3,195.71	1,749.00	1,500.00	3,249.00	(53.29)
346.740 · Operating Supplies	1,111.74	-	650.00	1,761.74	600.00	1,200.00	1,800.00	(38.26)
346.873 · Gasoline	7,286.27	-	-	7,286.27	9,000.00	(1,700.00)	7,300.00	(13.73)
346.930 · Repair & Maintenance	1,413.69	1,236.00	-	2,649.69	3,000.00	(300.00)	2,700.00	(50.31)
346.940 · Boat Dockage	-	4,180.00	-	4,180.00	4,200.00	-	4,200.00	(20.00)
346.970 · Capital Outlay	41,236.00	(1,236.00)	-	40,000.00	40,000.00	-	40,000.00	-
<b>79,239.99</b>	<b>4,180.00</b>	<b>650.00</b>	<b>84,069.99</b>	<b>81,423.00</b>	<b>2,826.00</b>	<b>84,249.00</b>	<b>(179.01)</b>	
412.000 · Architect								
412.801 · Contracted Services	21,802.98	9,933.50	5,000.00	36,736.48	20,000.00	17,000.00	37,000.00	(263.52)
<b>Total 412.000 · Architect</b>	<b>21,802.98</b>	<b>9,933.50</b>	<b>5,000.00</b>	<b>36,736.48</b>	<b>20,000.00</b>	<b>17,000.00</b>	<b>37,000.00</b>	<b>(263.52)</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
448.000 · Public Works/Street Lights								
448.702 · Salaries	177,861.23	39,713.46	(2,600.00)	214,974.69	250,275.00	(35,000.00)	215,275.00	(300.31)
448.714 · Fringe Benefits	17,771.30	4,894.35	(500.00)	22,165.65	26,394.00	(4,000.00)	22,394.00	(228.35)
448.740 · Operating Supplies	32,699.16	4,271.00	-	36,970.16	35,000.00	2,000.00	37,000.00	(29.84)
448.741 · Garbage Bags	22,290.00	95.00	45,000.00	67,385.00	72,200.00	(4,700.00)	67,500.00	(115.00)
448.742 · Christmas Decorations	5,134.26	100.00	-	5,234.26	3,000.00	2,300.00	5,300.00	(65.74)
448.801 · Contracted Services	7,898.00	-	-	7,898.00	8,000.00	-	8,000.00	(102.00)
448.860 · Transportation	2,940.00	410.00	300.00	3,650.00	3,400.00	300.00	3,700.00	(50.00)
448.930 · Repairs & Maintenance	2,385.61	107.92	150.07	2,643.60	2,000.00	700.00	2,700.00	(56.40)
448.941 · Hydrant Rentals	-	-	9,000.00	9,000.00	9,000.00	-	9,000.00	-
448.970 · Capital Outlay	29,021.71	27,787.44	(27,787.44)	29,021.71	-	29,050.00	29,050.00	(28.29)
448.975 · Street Improvements	40,754.05	-	400.00	41,154.05	33,782.00	7,500.00	41,282.00	(127.95)
448.980 · Sidewalk Improvements	1,595.00	-	3,200.00	4,795.00	4,500.00	325.00	4,825.00	(30.00)
<b>Total 448.000 · Public Works/Street Lights</b>	<b>340,350.32</b>	<b>77,379.17</b>	<b>27,162.63</b>	<b>444,892.12</b>	<b>447,551.00</b>	<b>(1,525.00)</b>	<b>446,026.00</b>	<b>(1,133.88)</b>
450.000 · Buildings & Grounds								
450.921 · Electricity	51,029.05	28,374.85	(1,200.00)	78,203.90	75,000.00	3,300.00	78,300.00	(96.10)
450.922 · Water	10,690.33	1,672.95	300.00	12,663.28	15,000.00	(2,300.00)	12,700.00	(36.72)
450.923 · Internet services	3,984.05	22,704.00	(21,099.86)	5,588.19	5,588.00	-	5,588.00	0.19
450.930 · Protection One	5,252.41	807.00	-	6,059.41	5,000.00	1,100.00	6,100.00	(40.59)
450.931 · Elevator Annual Maintenance	11,753.91	1,057.05	-	12,810.96	10,000.00	3,000.00	13,000.00	(189.04)
450.932 · Repairs & Maintenance	40,217.73	9,840.12	(4,000.00)	46,057.85	57,250.00	(10,800.00)	46,450.00	(392.15)
450.940 · Coal Dock Bottomland Lease	2,800.00	-	-	2,800.00	2,800.00	-	2,800.00	-
450.970 · Capital Outlay	702.72	11,550.00	6,297.28	18,550.00	57,000.00	(38,400.00)	18,600.00	(50.00)
450.993 · Property Taxes	32,335.81	(13,303.71)	(500.00)	18,532.10	17,882.00	700.00	18,582.00	(49.90)
<b>Total 450.000 · Buildings &amp; Grounds</b>	<b>158,766.01</b>	<b>62,702.26</b>	<b>(20,202.58)</b>	<b>201,265.69</b>	<b>245,520.00</b>	<b>(43,400.00)</b>	<b>202,120.00</b>	<b>(854.31)</b>
611.000 · Medical Center								
611.801 · Contracted Services	-	30,000.00	-	30,000.00	30,000.00	-	30,000.00	-
<b>Total 611.000 · Medical Center</b>	<b>-</b>	<b>30,000.00</b>	<b>-</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>-</b>	<b>30,000.00</b>	<b>-</b>
651.000 · EMS								
651.801 · Contracted Services	174,288.21	76,710.35	9,907.08	260,905.64	300,000.00	(39,000.00)	261,000.00	(94.36)
<b>Total 651.000 · EMS</b>	<b>174,288.21</b>	<b>76,710.35</b>	<b>9,907.08</b>	<b>260,905.64</b>	<b>300,000.00</b>	<b>(39,000.00)</b>	<b>261,000.00</b>	<b>(94.36)</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
751.000 · Recreation Department								
751.702 · Salaries	33,648.58	11,921.56	-	45,570.14	50,175.00	(4,500.00)	45,675.00	(104.86)
751.704 · Hourly wages	1,976.00	3,647.00	2,200.00	7,823.00	-	7,850.00	7,850.00	(27.00)
751.714 · Fringe Benefits	3,753.02	1,985.45	112.00	5,850.47	6,151.00	(289.00)	5,862.00	(11.53)
751.740 · Operating Supplies	4,204.34	636.25	149.50	4,990.09	11,830.00	(6,800.00)	5,030.00	(39.91)
751.760 · Program Expenditures	8,405.72	2,553.94	(2,959.66)	8,000.00	12,640.00	(4,440.00)	8,200.00	(200.00)
751.850 · Communications	149.50	-	-	149.50	-	150.00	150.00	(0.50)
751.860 · Transportation	953.90	-	1,246.00	2,199.90	1,640.00	660.00	2,300.00	(100.10)
751.900 · Printing & Publishing	-	43.63	-	43.63	150.00	(75.00)	75.00	(31.37)
751.902 · In-Service Training	3,949.94	1,235.76	(685.00)	4,500.70	2,200.00	2,300.00	4,500.00	0.70
751.930 · Repairs & Maintenance	898.50	-	-	898.50	4,100.00	(3,100.00)	1,000.00	(101.50)
751.958 · Dues	180.00	-	600.00	780.00	680.00	200.00	880.00	(100.00)
751.960 · Miscellaneous	-	-	-	-	100.00	(100.00)	-	-
751.962 · Fireworks Expense	10,600.00	-	-	10,600.00	10,000.00	600.00	10,600.00	-
751.964 · War Memorial	310.00	-	-	310.00	100.00	250.00	350.00	(40.00)
751.980 · Recreation Grant	8,385.76	2,664.62	(1,500.00)	9,550.38	6,639.00	3,001.00	9,640.00	(89.62)
751.970 · Capital Improvements	4,468.46	12,611.99	(12,726.96)	4,353.49	-	4,400.00	4,400.00	(46.51)
<b>Total 751.000 · Recreation Department</b>	<b>81,883.72</b>	<b>37,300.20</b>	<b>(13,564.12)</b>	<b>105,619.80</b>	<b>106,405.00</b>	<b>107.00</b>	<b>106,512.00</b>	<b>(892.20)</b>
752.000 · Stuart House								
752.702 · Salaries	12,307.73	-	-	12,307.73	11,448.00	900.00	12,348.00	(40.27)
752.714 · Fringe Benefits	1,688.00	-	-	1,688.00	1,666.00	24.00	1,690.00	(2.00)
752.740 · Operating Supplies	334.42	49.48	-	383.90	600.00	(200.00)	400.00	(16.10)
752.900 · Printing & Publishing	-	-	-	-	1,000.00	(1,000.00)	-	-
<b>Total 752.000 · Stuart House</b>	<b>14,330.15</b>	<b>49.48</b>	<b>-</b>	<b>14,379.63</b>	<b>14,714.00</b>	<b>(276.00)</b>	<b>14,438.00</b>	<b>(58.37)</b>
851.714 · Liability & Property	45,435.01	10,267.63	3,726.00	59,428.64	58,000.00	1,500.00	59,500.00	(71.36)
851.715 · Worker's Compensation	6,264.72	1,083.06	2,000.00	9,347.78	23,000.00	(13,600.00)	9,400.00	(52.22)
851.716 · Hospitalization	153,052.28	49,713.01	9,000.00	211,765.29	202,149.00	9,800.00	211,949.00	(183.71)
851.717 · Life Insurance	2,300.52	855.60	-	3,156.12	4,000.00	-	4,000.00	(843.88)
851.719 · Medical Reimbursements	18,183.41	2,924.41	-	21,107.82	25,000.00	(3,500.00)	21,500.00	(392.18)
<b>Total 851.000 · Insurance</b>	<b>225,235.94</b>	<b>64,843.71</b>	<b>14,726.00</b>	<b>304,805.65</b>	<b>312,149.00</b>	<b>(5,800.00)</b>	<b>306,349.00</b>	<b>(1,543.35)</b>
<b>Total Expenditures</b>	<b>2,626,493.87</b>	<b>904,697.94</b>	<b>69,958.99</b>	<b>3,601,150.80</b>	<b>3,480,172.00</b>	<b>133,033.00</b>	<b>3,613,205.00</b>	<b>(12,054.20)</b>
<b>Net Ordinary Income</b>	<b>1,028,676.25</b>	<b>(517,679.53)</b>	<b>(88,130.02)</b>	<b>422,866.70</b>	<b>416,759.00</b>	<b>(3,684.00)</b>	<b>413,075.00</b>	<b>9,791.70</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balance	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Other Financing Sources/Uses								
965.896 - Trsfr - Engineering Department	3,387.85	(18,639.33)	2,144.40	(13,107.08)	(105,765.00)	94,390.00	(11,375.00)	(1,732.08)
965.898 - Trsfr - Fire Truck Debt Svc	(2,649.72)	1,908.13	(50.62)	(792.21)	-	-	-	(792.21)
965.990 - Trsfr - Forest Way Cap Project	-	(340,000.00)	340,000.00	-	-	-	-	-
965.991 - Trsfr - Forest Way Debt Serv	-	-	(65,000.00)	(65,000.00)	-	(65,000.00)	(65,000.00)	-
965.996 - Trsfr - Major Street Fund	(113,106.36)	33,453.81	(3,453.81)	(83,106.36)	(81,976.00)	(3,100.00)	(85,076.00)	1,969.64
965.997 - Trsfr - Local Street Fund	(212,197.20)	14,074.29	600.00	(197,522.91)	(162,725.00)	(34,500.00)	(197,225.00)	(297.91)
965.998 - Trsfr - Library Fund	(51,281.82)	(20,787.30)	25,485.78	(46,583.34)	(55,107.00)	6,592.00	(48,515.00)	1,931.66
965.999 - Trsfr - Cemetery Fund	(5,469.77)	(3,000.00)	2,998.00	(5,471.77)	(11,122.00)	5,238.00	(5,884.00)	412.23
Total Other Financing Sources/Uses	<u>(381,317.02)</u>	<u>(332,990.40)</u>	<u>302,723.75</u>	<u>(411,583.67)</u>	<u>(416,695.00)</u>	<u>3,620.00</u>	<u>(413,075.00)</u>	<u>(1,491.33)</u>
Net Income (Loss)	\$ 647,359.23	\$ (850,669.93)	\$ 214,593.73	\$ 11,283.03	\$ 64.00	\$ (64.00)	\$ -	\$ 11,283.03

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31 2023	Actual Jan Mar 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
3.546 · Act 51 Revenue	\$ 38,597.72	\$ 27,937.81	\$ -	\$ 66,535.53	\$ 53,000.00	\$ 13,600.00	\$ 66,600.00	\$ (64.47)
3.550 · S.O.M.-Trunkline Reimbursement	189,668.72	5,516.00	(5,516.00)	189,668.72	200,000.00	(10,200.00)	189,800.00	(131.28)
<b>Total Revenues</b>	<b>228,266.44</b>	<b>33,453.81</b>	<b>(5,516.00)</b>	<b>256,204.25</b>	<b>253,000.00</b>	<b>3,400.00</b>	<b>256,400.00</b>	<b>(195.75)</b>
<b>Expenditures</b>								
202.970 · Capital Outlay	-	-	-	-	-	-	-	-
463.000 · Routine Maintenance								
463.801 · Contracted Services	169,497.12	-	-	169,497.12	163,775.00	5,800.00	169,575.00	(77.88)
<b>Total 463.000 · Routine Maintenance</b>	<b>169,497.12</b>	<b>-</b>	<b>-</b>	<b>169,497.12</b>	<b>163,775.00</b>	<b>5,800.00</b>	<b>169,575.00</b>	<b>(77.88)</b>
463.970 · Repair and Maintenance	675.00	-	-	675.00	-	700.00	700.00	(25.00)
486.000 · Trunkline Maintenance								
486.801 · Contracted Services	171,200.68	-	-	171,200.68	171,201.00	-	171,201.00	(0.32)
<b>Total 486.000 · Trunkline Maintenance</b>	<b>171,200.68</b>	<b>-</b>	<b>-</b>	<b>171,200.68</b>	<b>171,201.00</b>	<b>-</b>	<b>171,201.00</b>	<b>(0.32)</b>
<b>Total Expenditures</b>	<b>341,372.80</b>	<b>-</b>	<b>-</b>	<b>341,372.80</b>	<b>334,976.00</b>	<b>6,500.00</b>	<b>341,476.00</b>	<b>(103.20)</b>
<b>Net Ordinary (Loss) Income</b>	<b>(113,106.36)</b>	<b>33,453.81</b>	<b>(5,516.00)</b>	<b>(85,168.55)</b>	<b>(81,976.00)</b>	<b>(3,100.00)</b>	<b>(85,076.00)</b>	<b>(92.55)</b>
<b>Other Financing Sources/Uses</b>								
3.699 · Transfer (to) from General Fund	113,106.36	(33,453.81)	5,516.00	85,168.55	81,976.00	3,100.00	85,076.00	92.55
<b>Total Other Financing Sources/Uses</b>	<b>113,106.36</b>	<b>(33,453.81)</b>	<b>5,516.00</b>	<b>85,168.55</b>	<b>81,976.00</b>	<b>3,100.00</b>	<b>85,076.00</b>	<b>92.55</b>
<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31 2023	Actual Jan - Mar 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
3.546 · Act 51 Revenue	\$ 19,468.89	\$ 14,074.29	\$ 600.00	\$ 34,143.18	\$ 30,000.00	\$ 4,500.00	\$ 34,500.00	\$ (356.82)
<b>Total Revenues</b>	<b>19,468.89</b>	<b>14,074.29</b>	<b>600.00</b>	<b>34,143.18</b>	<b>30,000.00</b>	<b>4,500.00</b>	<b>34,500.00</b>	<b>(356.82)</b>
<b>Expenditures</b>								
463.801 · Contracted Services	195,225.00	-	-	\$ 195,225.00	192,725.00	2,500.00	195,225.00	-
Total 463.000 · Routine Maintenance	195,225.00	-	-	195,225.00	192,725.00	2,500.00	195,225.00	-
463.970 · Capital Outlay	36,441.09	-	-	\$ 36,441.09	-	36,500.00	36,500.00	(58.91)
	36,441.09	-	-	36,441.09	-	36,500.00	36,500.00	(58.91)
<b>Total Expenditures</b>	<b>231,666.09</b>	<b>-</b>	<b>-</b>	<b>\$ 231,666.09</b>	<b>192,725.00</b>	<b>39,000.00</b>	<b>231,725.00</b>	<b>(58.91)</b>
<b>Net Ordinary (Loss) Income</b>	<b>(212,197.20)</b>	<b>14,074.29</b>	<b>600.00</b>	<b>(197,522.91)</b>	<b>(162,725.00)</b>	<b>(34,500.00)</b>	<b>(197,225.00)</b>	<b>(297.91)</b>
<b>Other Financing Sources/Uses</b>								
3.699 · Transfer (to) from General Fund	212,197.20	(14,074.29)	(600.00)	\$ 197,522.91	162,725.00	34,500.00	197,225.00	297.91
<b>Total Other Financing Sources/Uses</b>	<b>212,197.20</b>	<b>(14,074.29)</b>	<b>(600.00)</b>	<b>197,522.91</b>	<b>162,725.00</b>	<b>34,500.00</b>	<b>197,225.00</b>	<b>297.91</b>
<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.00</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
3.600 · Permit Fees	\$ 106,335.78	\$ 16,719.82	\$ 8,744.40	\$ 131,800.00	\$ 100,000.00	\$ 31,800.00	\$ 131,800.00	\$ -
<b>Total Revenues</b>	<b>106,335.78</b>	<b>16,719.82</b>	<b>8,744.40</b>	<b>131,800.00</b>	<b>100,000.00</b>	<b>31,800.00</b>	<b>131,800.00</b>	<b>-</b>
<b>Expenditures</b>								
371.702 · Salaries	89,000.50	30,237.67	3,000.00	122,238.17	174,545.00	(52,200.00)	122,345.00	(106.83)
371.714 · Fringe Benefits	9,989.28	4,143.62	500.00	14,632.90	19,220.00	(4,520.00)	14,700.00	(67.10)
371.740 · Operating Supplies	330.95	51.98	-	382.93	2,000.00	(1,610.00)	390.00	(7.07)
371.747 · Books & Periodicals	550.00	-	-	550.00	2,000.00	(1,450.00)	550.00	-
371.860 · Transportation	1,709.25	-	1,058.00	2,767.25	3,500.00	(700.00)	2,800.00	(32.75)
371.900 · Printing & Publishing	360.00	416.74	-	776.74	1,500.00	(710.00)	790.00	(13.26)
371.902 · In-Service Training	-	509.14	-	509.14	1,000.00	(450.00)	550.00	(40.86)
371.958 · Dues	1,007.95	-	-	1,007.95	2,000.00	(950.00)	1,050.00	(42.05)
<b>Total Expenditures</b>	<b>102,947.93</b>	<b>35,359.15</b>	<b>4,558.00</b>	<b>142,865.08</b>	<b>205,765.00</b>	<b>(62,590.00)</b>	<b>143,175.00</b>	<b>(309.92)</b>
<b>Net Ordinary income (Loss)</b>	<b>3,387.85</b>	<b>(18,639.33)</b>	<b>4,186.40</b>	<b>(11,065.08)</b>	<b>(105,765.00)</b>	<b>94,390.00</b>	<b>(11,375.00)</b>	<b>309.92</b>
<b>Other Financing Sources/Uses</b>								
3.700 · Transfer - General Fund	(3,387.85)	18,639.33	(4,186.40)	11,065.08	105,765.00	(94,390.00)	11,375.00	(309.92)
<b>Total Other Financing Sources/Uses</b>	<b>(3,387.85)</b>	<b>18,639.33</b>	<b>(4,186.40)</b>	<b>11,065.08</b>	<b>105,765.00</b>	<b>(94,390.00)</b>	<b>11,375.00</b>	<b>(309.92)</b>
<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



CITY OF MACKINAC ISLAND - CEMETERY FUND

Section VII, Itema.

STATEMENTS AND REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR TO DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-Mar 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
3.600 · Charges for Services	\$ 725.00	\$ (3,000.00)	\$ 3,000.00	\$ 725.00	\$ 3,500.00	\$ (2,800.00)	\$ 700.00	\$ 25.00
3.610 · MICF Cemetery Preservation Fund	5,342.18	-	-	5,342.18	5,342.00	-	5,342.00	0.18
3.664 · MICF Cemetery Perp Care Fund	16,974.49	-	-	16,974.49	16,974.00	-	16,974.00	0.49
<b>Total Revenues</b>	<b>23,041.67</b>	<b>(3,000.00)</b>	<b>3,000.00</b>	<b>23,041.67</b>	<b>25,816.00</b>	<b>(2,800.00)</b>	<b>23,016.00</b>	<b>25.67</b>
<b>Expenditures</b>								
276.702 · Salaries	21,408.82	-	50.00	21,458.82	22,556.00	(906.00)	21,650.00	(191.18)
276.714 · Fringe Benefits	1,637.78	-	4.00	1,641.78	2,382.00	(732.00)	1,650.00	(8.22)
276.740 · Operating Supplies	4,640.73	-	(52.00)	4,588.73	11,000.00	(6,300.00)	4,700.00	(111.27)
276.860 · Transportation	54.00	-	-	54.00	-	100.00	100.00	(46.00)
276.930 · Repairs & Maintenance	770.11	-	-	770.11	1,000.00	(200.00)	800.00	(29.89)
<b>Total Expenditures</b>	<b>28,511.44</b>	<b>-</b>	<b>2.00</b>	<b>28,513.44</b>	<b>36,938.00</b>	<b>(8,038.00)</b>	<b>28,900.00</b>	<b>(386.56)</b>
<b>Net Ordinary Loss</b>	<b>(5,469.77)</b>	<b>(3,000.00)</b>	<b>2,998.00</b>	<b>(5,471.77)</b>	<b>(11,122.00)</b>	<b>5,238.00</b>	<b>(5,884.00)</b>	<b>412.23</b>
<b>Other Financing Sources/Uses</b>								
3.700 · Transfer (to) from General Fund	5,469.77	3,000.00	(2,998.00)	5,471.77	11,122.00	(5,238.00)	5,884.00	(412.23)
<b>Total Other Financing Sources/Uses</b>	<b>5,469.77</b>	<b>3,000.00</b>	<b>(2,998.00)</b>	<b>5,471.77</b>	<b>11,122.00</b>	<b>(5,238.00)</b>	<b>5,884.00</b>	<b>(412.23)</b>
<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-Mar 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
3.541 · MIFC Rollover	\$ -	\$ -	\$ 3,572.00	\$ 3,572.00	\$ 3,581.00	\$ 9.00	\$ 3,590.00	\$ (18.00)
3.545 · Federal Grant	500.00	-	-	500.00	-	500.00	500.00	-
3.556 · State Revenue	591.18	-	-	591.18	550.00	50.00	600.00	(8.82)
3.559 · Community Foundation	-	-	24,331.03	24,331.03	24,403.00	7.00	24,410.00	(78.97)
3.591 · Donations	3,075.73	-	11.75	3,087.48	500.00	2,600.00	3,100.00	(12.52)
3.625 · Book Sales	2,234.00	109.00	111.50	2,454.50	1,500.00	1,000.00	2,500.00	(45.50)
3.627 · Copier Income	413.50	28.25	-	441.75	400.00	50.00	450.00	(8.25)
3.628 · Internet Income	111.50	-	(111.50)	-	-	-	-	-
3.629 · Membership Fees	840.00	-	30.00	870.00	750.00	120.00	870.00	-
3.664 · Interest Income	375.08	141.29	-	516.37	2,325.00	(1,800.00)	525.00	(8.63)
3.665 · Penal Fines	4,925.98	-	-	4,925.98	5,500.00	(500.00)	5,000.00	(74.02)
<b>Total Revenues</b>	<b>13,066.97</b>	<b>278.54</b>	<b>27,944.78</b>	<b>41,290.29</b>	<b>39,509.00</b>	<b>2,036.00</b>	<b>41,545.00</b>	<b>(254.71)</b>
<b>Expenditures</b>								
790.702 · Salaries - Librarian	33,985.37	11,487.00	(500.00)	44,972.37	46,301.00	(1,301.00)	45,000.00	(27.63)
790.704 · Salaries - Asst Librarian	7,216.16	2,282.00	700.00	10,198.16	16,205.00	(5,895.00)	10,310.00	(111.84)
790.714 · Fringe Benefits	4,495.47	1,784.74	(30.00)	6,250.21	7,410.00	(1,110.00)	6,300.00	(49.79)
790.727 · Office Supplies	529.64	311.00	-	840.64	550.00	300.00	850.00	(9.36)
790.740 · Operating Supplies	1,642.50	202.31	2,255.00	4,099.81	550.00	3,600.00	4,150.00	(50.19)
790.747 · Books & Magazines	10,227.40	3,216.63	(3,032.60)	10,411.43	10,000.00	500.00	10,500.00	(88.57)
790.760 · Program Expenditures	1,576.04	47.46	3,112.60	4,736.10	1,700.00	3,100.00	4,800.00	(63.90)
790.801 · Contracted Services	292.38	42.90	-	335.28	550.00	(200.00)	350.00	(14.72)
790.802 · Cooperative Dues	295.59	75.00	(70.00)	300.59	350.00	50.00	400.00	(99.41)
790.902 · In-Service Training	-	-	-	-	350.00	(350.00)	-	-
790.920 · Utilities-Electric	3,770.42	2,962.16	-	6,732.58	8,900.00	(2,100.00)	6,800.00	(67.42)
790.921 · Utilities-Water/Sewer	400.36	116.28	24.00	540.64	750.00	(150.00)	600.00	(59.36)
790.930 · Repairs & Maintenance	-	-	-	-	1,000.00	(1,000.00)	-	-
<b>Total Expenditures</b>	<b>64,431.33</b>	<b>22,527.48</b>	<b>2,459.00</b>	<b>89,417.81</b>	<b>94,616.00</b>	<b>(4,556.00)</b>	<b>90,060.00</b>	<b>(642.19)</b>
<b>Net Ordinary Loss</b>	<b>(51,364.36)</b>	<b>(22,248.94)</b>	<b>25,485.78</b>	<b>(48,127.52)</b>	<b>(55,107.00)</b>	<b>6,592.00</b>	<b>(48,515.00)</b>	<b>387.48</b>
<b>Other Financing Sources/Uses</b>								
3.700 · Transfer (to) from General Fund	51,281.82	20,787.30	(25,485.78)	46,583.34	55,107.00	(6,592.00)	48,515.00	(1,931.66)
<b>Total Other Financing Sources/Uses</b>	<b>51,281.82</b>	<b>20,787.30</b>	<b>(25,485.78)</b>	<b>46,583.34</b>	<b>55,107.00</b>	<b>(6,592.00)</b>	<b>48,515.00</b>	<b>(1,931.66)</b>
<b>Net Income</b>	<b>\$ (82.54)</b>	<b>\$ (1,461.64)</b>	<b>\$ -</b>	<b>\$ (1,544.18)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,544.18)</b>

STATEMENTS AND REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR TO DATE

	For the Nine Months Ended December 31, 2023	Actual Jan - March 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
3.403 · Capital Fund Millage	\$ 60,855.38	\$ 1,292.36	\$ -	\$ 62,147.74	\$ -	\$ -	\$ -	\$ 62,147.74
3.420 · Road Improvement Tax	61,929.74	4,292.36	(4,000.00)	62,222.10	-	-	-	62,222.10
3.430 · Post Office Lease	30,000.00	15,000.00	-	45,000.00	-	-	-	45,000.00
3.664 · Interest Income	34,561.94	11,362.84	-	45,924.78	-	-	-	45,924.78
<b>Total Revenues</b>	<b>187,347.06</b>	<b>31,947.56</b>	<b>(4,000.00)</b>	<b>215,294.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,294.62</b>
<b>Expenditures</b>								
900.905 · Library Building Rep and Maint	-	35,600.60	(35,600.60)	-	-	-	-	-
900.911 · Streets/Road Improvement	-	-	-	-	-	-	-	-
900.912 · Capital Millage	6,707.00	-	-	6,707.00	-	-	-	6,707.00
<b>Total Expenditures</b>	<b>6,707.00</b>	<b>35,600.60</b>	<b>(35,600.60)</b>	<b>6,707.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,707.00</b>
<b>Net Ordinary Income</b>	<b>180,640.06</b>	<b>(3,653.04)</b>	<b>31,600.60</b>	<b>208,587.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,587.62</b>
<b>Other Financing Sources/Uses</b>								
3.700 · Transfer From GF	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income (loss)</b>	<b>\$ 180,640.06</b>	<b>\$ (3,653.04)</b>	<b>\$ 31,600.60</b>	<b>\$ 208,587.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>208,587.62</b>

CITY OF MACKINAC ISLAND - CAPITAL PROJECT FOREST WAY TOWNHOMES

Section VII, Itema.

STATEMENTS AND REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR TO DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
418.697 Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-	-	-
Expenditures								
418.970 Cap Outlay Townhomes	5,000.00	5,000.00	(5,000.00)	5,000.00	-	-	-	5,000.00
418.971 Professional Fees	-	-	-	-	-	-	-	-
Total Expenditures	5,000.00	5,000.00	(5,000.00)	5,000.00	-	-	-	5,000.00
Net Ordinary Income (Loss)	(5,000.00)	(5,000.00)	5,000.00	(5,000.00)	-	-	-	(5,000.00)
Other Financing Sources/Uses								
418.697 Interest Income	2,514.29	170.48	425.00	3,109.77	-	-	-	3,109.77
418.699 Transfer In from General fund	-	340,000.00	(340,000.00)	-	-	-	-	-
Total Other Financing Sources/Uses	2,514.29	340,170.48	(339,575.00)	3,109.77	-	-	-	3,109.77
Net Income	<u>\$ (2,485.71)</u>	<u>\$ 335,170.48</u>	<u>\$ (334,575.00)</u>	<u>\$ (1,890.23)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,890.23)</u>

CITY OF MACKINAC ISLAND - FIRE TRUCK DEBT SERVICE

Section VII, Itema.

STATEMENTS AND REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR TO DATE

	For the Nine Months Ended December 31, 2023	Actual Jan - March 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenue								
301.443 · Tax revenue	\$ 80,776.26	\$ 1,857.51	\$ -	\$ 82,633.77	\$ -	\$ -	\$ -	\$ 82,633.77
Net Ordinary Income	80,776.26	1,857.51	-	82,633.77	-	-	-	82,633.77
Expense								
371.800 · Principal Payments	\$ 65,986.00	\$ -	\$ -	\$ 65,986.00	\$ -	\$ -	\$ -	65,986.00
371.810 · Interest Payments	17,439.98	-	-	17,439.98	-	-	-	17,439.98
Total Expense	\$ 83,425.98	-	-	83,425.98	-	-	-	83,425.98
Net Ordinary Loss	(2,649.72)	1,857.51	-	(792.21)	-	-	-	(792.21)
Other Financing Sources/Uses								
3.699 · Operating Transfers In	\$ 2,649.72	(1,908.13)	50.62	\$ 792.21	-	-	\$ -	\$ 792.21
3.664 · Interest Income	-	50.62	(50.62)	-	-	-	-	-
Total Other Financing Sources/Uses	\$ 2,649.72	(1,857.51)	-	\$ 792.21	\$ -	-	\$ -	\$ 792.21
Net Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 23-24 payment  
11.2.23 payment

65,986.00	Princ
17,439.98	Int
<u>83,425.98</u>	

11.2.24 payment

67,721.10	Princ
15,704.88	Int
<u>83,425.98</u>	

L4029 FT mill is \$83,336

CITY OF MACKINAC ISLAND - COAL DOCK DEBT SERVICE

Section VII, Itema.

STATEMENTS AND REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR TO DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
301.403 Current Tax Levy	\$ 285,988.21	\$ 6,704.40	\$ 2,072.39	\$ 294,765.00	\$ -	-	\$ -	\$ 294,765.00
301.675 Rent Income - MITA	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 285,988.21</b>	<b>\$ 6,704.40</b>	<b>\$ 2,072.39</b>	<b>\$ 294,765.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 294,765.00</b>
<b>Expenditures</b>								
301.900 · Bond Principal Payments	\$ 80,000.00	-	-	80,000.00	-	-	-	80,000.00
301.992 · Bond Interest Payments	138,756.00	20.00	-	138,776.00	-	-	-	138,776.00
301.900 · Land Contract Principal Payments	47,908.76	14,035.25	(4,019.05)	57,924.96	-	-	-	57,924.96
301.992 · Land Contract Interest Payments	15,730.54	5,056.53	(2,344.86)	18,442.21	-	-	-	18,442.21
<b>Total Expense</b>	<b>282,395.30</b>	<b>19,111.78</b>	<b>(6,363.91)</b>	<b>295,143.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>295,143.17</b>
<b>Net Ordinary Income</b>	<b>3,592.91</b>	<b>(12,407.38)</b>	<b>8,436.30</b>	<b>(378.17)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(378.17)</b>
<b>Other Financing Sources/Uses</b>								
301.444 · Interest Income	1,137.02	644.36	-	1,781.38	-	-	-	1,781.38
<b>Total Other Financing Sources/Uses</b>	<b>1,137.02</b>	<b>644.36</b>	<b>-</b>	<b>1,781.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,781.38</b>
<b>Net Income</b>	<b>\$ 4,729.93</b>	<b>\$ (11,763.02)</b>	<b>\$ 8,436.30</b>	<b>\$ 1,403.21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,403.21</b>
<b>24-25 FY payments</b>								
	principal	Interest	total					
4.1.24	85,000.00	68,440.00	153,440.00					
10.1.24		66,468.00	66,468.00					
	<u>85,000.00</u>	<u>134,908.00</u>	<u>219,908.00</u>					
LC payments due monthly	60,888.48	15,478.68	76,367.16					
total bond and land contract payment			296,275.16	L4029 total millage	\$294,765			

STATEMENTS AND REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR TO DATE

	For the Nine Months Ended December 31, 2023	Actual Jan-March 2023	Projected Adjustments	Projected Year End Balances	Annual Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
301.403 Current Tax Levy	\$ 383,644.28	\$ 8,840.25	\$ 3,180.47	\$ 395,665.00	\$ -	\$ -	\$ -	395,665.00
<b>Total Revenues</b>	<b>383,644.28</b>	<b>8,840.25</b>	<b>3,180.47</b>	<b>395,665.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>395,665.00</b>
<b>Expenditures</b>								
301.900 · Bond Principal Payments	275,000.00	-	-	275,000.00	-	-	-	275,000.00
301.992 · Bond Interest Payments	85,055.00	38,345.00	(2,270.00)	121,130.00	-	-	-	121,130.00
<b>Total Expense</b>	<b>360,055.00</b>	<b>38,345.00</b>	<b>(2,270.00)</b>	<b>396,130.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,130.00</b>
<b>Net Ordinary Loss</b>	<b>23,589.28</b>	<b>(29,504.75)</b>	<b>5,450.47</b>	<b>(465.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(465.00)</b>
<b>Other Financing Sources/Uses</b>								
301.699 · Transfer (to) from General Fund	-	-	65,000.00	65,000.00	-	-	-	65,000.00
301.444 · Interest Income	680.16	429.52	-	1,109.68	-	-	-	1,109.68
<b>Total Other Financing Sources/Uses</b>	<b>680.16</b>	<b>429.52</b>	<b>65,000.00</b>	<b>66,109.68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,109.68</b>
<b>Net Income</b>	<b>\$ 24,269.44</b>	<b>\$ (29,075.23)</b>	<b>\$ 70,450.47</b>	<b>\$ 65,644.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,644.68</b>

FY 24-25

	princ	int
Phase I interest due 4.1.24 and 10.1.24 Principal due 10.1.24 for \$125k	125,000.00	43,335.00
Phase II interest due on 9.1.24 and 3.1.25; principal is due in Sept 2023 for 155,000	155,000.00	69,825.00
	<b>280,000.00</b>	<b>113,160.00</b>

Phase I interest due 4.1.24 \$21,667.50		
Phase I interest due 10.1.24 \$21,667.50 plus principal for \$125,000		total bond payments due 24/25 FY
Phase II Principal due 9.1.24 \$155,000 plus interest for \$36,075.00		L4029 mill revenue
Phase II Interest due 3.1.25 \$33,750.00		
		393,160.00
		395,665.00

this has actual interest and principal due in fiscal year; if April loan payment made in FY - I will move it prepaid

**RESOLUTION**  
TO ADOPT THE OPERATING BUDGET  
FOR THE FISCAL YEAR  
ENDING MARCH 31, 2025

At a Regular Meeting of the Mackinac Island City Council called to order by Mayor Margaret M. Doud on Wednesday, March 27, 2024 at 2:00 p.m., the following Resolution was offered:

BE IT RESOLVED, that the City of Mackinac Operating Budget for the Fiscal Year ending March 31, 2025, be adopted to reflect the following:

GENERAL FUND at the functional level of	\$4,177,694
LIBRARY FUND	\$ 101,839
MAJOR STREET FUND	\$ 346,100
LOCAL STREET FUND	\$ 197,100
CEMETERY FUND	\$ 45,328
ENGINEERING DEPARTMENT	\$ 210,686

Motion by:

Second to the Motion by:

\_\_\_\_\_

\_\_\_\_\_

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

By such Action of the Mackinac Island City Council occurring on Wednesday, March 27, 2024, this RESOLUTION is hereby certified and declared ADOPTED, and is so recorded within the Official Minutes of said Meeting's Proceedings.

\_\_\_\_\_  
Danielle Leach, City Clerk

\_\_\_\_\_  
Margaret M. Doud, Mayor



City of Mackinac Island, Michigan							
OPERATING BUDGET FOR THE FISCAL YEAR ENDING MARCH 31, 2025							
Revenues - General Fund							
		2024-2025	Activity				
	Activity		Total				
	<b>Taxes</b>						
3.403	Current Taxes for Operations	2,066,632					
3.407	Delinquent Taxes	1,200	<u>2,067,832</u>				
	<b>Licenses &amp; Permits</b>						
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>				
	<b>State Revenues</b>						
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>				
	<b>Fines &amp; Forfeits</b>						
3.491	Impound Fees	1,800					
3.660	Ordinance Fines	1,000	<u>2,800</u>				
	<b>Charges for Services</b>						
3.618	Collection Fees	82,000					
3.620	Recreation Fees	2,600	<u>84,600</u>				
	<b>Interest &amp; Rents</b>						
3.664	Interest & Penalties	30,000					
3.675	Rents & Royalties	127,047	<u>157,047</u>				
	<b>Other Revenue Sources</b>						
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>			
<b>CAPITAL EXPENDITURE TRANSFER</b>				<u>0</u>			
	Fund Balance Designation			0			
<b>Total Revenues</b>					<u><b>\$4,176,694</b></u>		
<b>Expenditures - General Fund</b>							
		Line Item		Activity			
	<u>Activity</u>	<u>Total</u>		<u>Total</u>			
<b>Legislative</b>							
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>			
<b>General Government</b>							
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>			
	<b>Total General Government</b>				<b><u>\$843,561</u></b>		
<b>Expenditures - General Fund</b>							
		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					

740	Operating Supplies	2,500			
900	Printing	4,182	<u>60,423</u>		
	<b>CITY HALL (265)</b>				
727	Office Supplies	3,900			
740	Operating Supplies	11,000			
850	Communications	33,500			
922	Refuse	200			
930	Repairs & Maintenance	100			
970	Capital Outlay	0	<u>48,700</u>		
	<b>RESTROOMS (267)</b>				
740	Operating Supplies	26,500			
801	Contracted Service	85,000			
930	Repairs & Maintenance	2,000	113,500		
	<b>Total General Fund</b>			<b><u>\$223,023</u></b>	
	<b>Public Safety</b>				
	<b>POLICE DEPARTMENT (305)</b>				
702	Salaries	609,948			
714	Fringe Benefits	133,992			
720	Pre-Employment Testing	2,600			
740	Operating Supplies	6,400			
745	Uniforms & Equipment	31,200			
801	Contracted Services	23,850			
850	Communications	6,000			
860	Transportation	3,000			
873	Gasoline	14,000			
875	Snowmobile Permits	500			
900	Printing & Publishing	300			
902	Training	4,225			
903	MCOLES	1,200			
930	Repairs & Maintenance	3,000			
935	Vehicle Repairs	7,500			
958	Dues	190			
970	Capital Outlay	14,780	<u>862,685</u>		
	<b>Expenditures - General Fund</b>				
		Line Item	Activity		
	<u>Activity</u>	<u>Total</u>	<u>Total</u>		

	<b>FIRE DEPARTMENT (336)</b>							
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>				
	<b>MARINE RESCUE (346)</b>							
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>				
	<b>PROFESSIONAL SERVICES (412)</b>							
801	Cont Serv - Arch, Eng & Surveying	20,000		<u>20,000</u>				
	<b>MEDICAL CENTER (611)</b>							
801	Contracted Services	30,000		<u>30,000</u>				
	<b>EMS (651)</b>							
801	Contracted Services	278,880		<u>278,880</u>				
	<b>Total Public Safety</b>					<u>\$1,418,212</u>		
	<b>Public Works</b>							
	<b>PUBLIC WORKS/STREET LIGHTS (448)</b>							
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>					
	<b>BUILDING &amp; GROUNDS (450)</b>							
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>					
	<b><u>Total Public Works</u></b>			<b><u>\$668,195</u></b>				
<b>Expenditures - General Fund</b>								
			Line Item	Activity				
	<b><u>Culture &amp; Recreation</u></b>		<u>Total</u>	<u>Total</u>				
	<b>PARKS AND RECREATION DEPT (751)</b>							
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>					
	<b>STUART HOUSE (752)</b>							
702	Salaries	12,500						
714	Fringe Benefits	1,688						
740	Operating Supplies	1,300						
900	Printing & Publishing	1,000	<u>16,488</u>					

<b>Total Culture &amp; Recreation</b>			<b><u>\$239,231</u></b>				
<b>Other Functions</b>							
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>				
<b>Total Other Functions</b>				<b><u>\$341,724</u></b>			
<b>TOTAL EXPENDITURES</b>				<b><u>\$3,733,947</u></b>			
<b>Operating Transfers</b>							
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>				
<b>Total Operating Transfers</b>				<b><u>\$442,747</u></b>			
<b>TOTAL EXPENDITURES &amp; OPERATING TRANSFERS</b>				<b><u>\$4,176,694</u></b>			
			<b><u>DIFFERENCE</u></b>	<b><u>0</u></b>			
<b>LIBRARY FUND</b>							
<b>Revenues - Library Fund</b>							

	Line Item	Activity					
Activity	Total	Total					
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	101,839					
<b>Total Revenues</b>		<b>101,839</b>					
<b>Expenditures - Library Fund</b>			<b>Transfer # 965.998</b>	<b>Department # (790.000)</b>			
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	101,839					
<b>Total Expenditures</b>		<b>101,839</b>					
			<b>DIFFERENCE</b>		<b>0</b>		



		Line Item	Activity					
		<u>Total</u>	<u>Total</u>					
<u>Activity</u>								
<b>MAJOR STREET FUND</b>								
<b>Revenues - Major Street Fund</b>								
STATE SHARED REVENUES								
3.546	State Revenues	65,000						
3.550	S.O.M. - Trunkline Reimbursement	190,000						
3.699	Transfer from General Fund	91,100						
<b>Total Revenues</b>			<b><u>346,100</u></b>					
<b>Expenditures - Major Street Fund</b>		<b>Transfer # 965.996</b>	<b>Department # (463.000/486.000)</b>					
ROUTINE MAINTENANCE (463)								
801	Contracted Services	171,100						
TRUNKLINE MAINTENANCE (486)								
801	Contracted Services	175,000						
TRANSFERS								
	Transfers to MTF Bond Debt Fund	0	<u>0</u>					
<b>Total Expenditures</b>			<b><u>346,100</u></b>					
		<b><u>DIFFERENCE</u></b>		<b><u>0</u></b>				
<b>LOCAL STREET FUND</b>								
<b>Revenues - Local Street Fund</b>								

		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>				
	<b>Total Revenues</b>		<b><u>197,100</u></b>				
<b>Expenditures - Local Streets</b>		<b>Transfer # 965.997</b>	<b>Department # (463.000)</b>				
	EXPENDITURES (463)						
801	Contracted Services	197,100					
	<b>Total Expenditures</b>		<b><u>197,100</u></b>				
		<b>DIFFERENCE</b>	<b><u>0</u></b>				
<b>CEMETERY FUND</b>							
<b>Revenues - Cemetery Fund</b>							
		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>				
	<b>Total Revenues</b>		<b><u>44,328</u></b>				
<b>Expenditures - Cemetery Fund</b>		<b>Transfer # 965.999</b>	<b>Department # (276.000)</b>				

	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			
	<b>Total Expenditures</b>				<b>44,328</b>			
			<b>DIFFERENCE</b>				<b>(0)</b>	
	<b>ENGINEERING DEPARTMENT</b>							
	Planning, HDC, Street Admin							
	<b>Revenues - Engineering Department Fund</b>							
			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			
	<b>Total Revenues</b>				<b>210,686</b>			
	<b>Expenditures - Engineering Department Fund</b>							
	<b>PLANNING COMM/HISTORIC COMM/ZONING</b>		<b>Transfer # 965.896</b>		<b>Department # (371.000)</b>			
	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			

<b>Total Expenditures</b>		<u>210,686</u>					
	<b>DIFFERENCE</b>		(0)				

























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

Section VII, Itemc.

	Actual	Actual	Expected	2023	FY 2023-24	Proposed FY 2024-25
	April - Dec 2023	Jan-Mar 2023	March 31, 2024	Actual	Budget	Budget
<b>Landfill Revenues</b>						
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	-
<b>Total Landfill Revenues</b>	<b>1,342,058</b>	<b>133,803</b>	<b>1,475,861</b>	<b>1,349,387</b>	<b>1,625,000</b>	<b>1,459,000</b>
<b>526.000 · Landfill Expenses</b>						
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 (	-	-	-	-	-	-
<b>Total 526.000 · Landfill</b>	<b>1,416,205</b>	<b>228,968</b>	<b>1,532,557</b>	<b>952,793</b>	<b>1,362,556</b>	<b>1,458,159</b>
<b>Total Expense</b>	<b>1,416,205</b>	<b>228,968</b>	<b>1,532,557</b>	<b>952,793</b>	<b>1,362,556</b>	<b>1,458,159</b>
<b>Landfill Revenues over Expenses</b>	<b>(74,147)</b>	<b>(95,165)</b>	<b>(56,696)</b>	<b>396,594</b>	<b>262,444</b>	<b>841</b>



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

Section VII, Itemc.

	Actual	Actual	Expected	2023	FY 2023-24	Proposed FY 2024-25
	April - Dec 2023	Jan-Mar 2023	March 31, 2024	Actual	Budget	Budget
<b>Sewer Revenues</b>						
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	-
<b>Total Sewer Revenues</b>	<b>9,866,296</b>	<b>219,956</b>	<b>10,086,252</b>	<b>1,859,365</b>	<b>16,759,000</b>	<b>4,022,640</b>
<b>527.000 · Sewer</b>						
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 (	-	-	-	-	-	-
<b>Total 527.000 · Sewer</b>	<b>11,024,740</b>	<b>1,414,574</b>	<b>1,020,687</b>	<b>934,131</b>	<b>16,329,816</b>	<b>3,889,329</b>
<b>Total Expense</b>	<b>11,024,740</b>	<b>1,414,574</b>	<b>1,020,687</b>	<b>934,131</b>	<b>16,329,816</b>	<b>3,889,329</b>
<b>Sewer Revenues over Expenses</b>	<b>(1,158,444)</b>	<b>(1,194,618)</b>	<b>9,065,565</b>	<b>925,234</b>	<b>429,184</b>	<b>133,311</b>

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

Section VII, Itemc.

	Actual	Actual	Expected	2023	FY 2023-24	Proposed FY 2024-25
	April - Dec 2023	Jan-Mar 2023	March 31, 2024	Actual	Budget	Budget
<b>Water Revenues</b>						
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
<b>Total Water Revenues</b>	<b>837,608</b>	<b>134,395</b>	<b>972,003</b>	<b>891,864</b>	<b>1,106,000</b>	<b>3,103,580</b>
<b>536.000 · Water</b>						
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 (	-	-	-	-	-	-
<b>Total 536.000 · Water</b>	<b>686,155</b>	<b>223,751</b>	<b>795,965</b>	<b>772,571</b>	<b>1,045,116</b>	<b>3,035,230</b>
<b>Total Expense</b>	<b>686,155</b>	<b>223,751</b>	<b>795,965</b>	<b>772,571</b>	<b>1,045,116</b>	<b>3,035,230</b>
<b>Water Revenues over Expenses</b>	<b>151,453</b>	<b>(89,356)</b>	<b>176,038</b>	<b>119,293</b>	<b>60,884</b>	<b>68,350</b>

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

Section VII, Itemc.

	Actual	Actual	Expected	2023	FY 2023-24	Proposed FY 2024-25
	April - Dec 2023	Jan-Mar 2023	March 31, 2024	Actual	Budget	Budget
<b>Total Revenue</b>	<b>12,045,962</b>	<b>488,154</b>	<b>12,534,116</b>	<b>4,100,616</b>	<b>19,490,000</b>	<b>8,585,220</b>
<b>Total Expense</b>	<b>13,127,100</b>	<b>1,867,293</b>	<b>3,349,209</b>	<b>2,659,495</b>	<b>18,737,488</b>	<b>8,382,718</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,081,138)</b>	<b>(1,379,139)</b>	<b>9,184,907</b>	<b>1,441,121</b>	<b>752,512</b>	<b>202,502</b>
<b>Other Income</b>						
<b>Other Income</b>						
993,000 · Gain on Sale of Asset	121,000		121,000			-
994,000 · Interest Income	50,960	-	50,960	14,388	-	-
<b>Total Other Income</b>	<b>171,960</b>	<b>-</b>	<b>171,960</b>	<b>14,388</b>	<b>-</b>	<b>-</b>
<b>Net Other Income</b>	<b>171,960</b>	<b>-</b>	<b>171,960</b>	<b>14,388</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(909,178)</b>	<b>(1,379,139)</b>	<b>9,356,867</b>	<b>1,455,509</b>	<b>752,512</b>	<b>202,502</b>
<b>Non-Cash Expenditures</b>						
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	-	-
<b>Total Non-Cash Expenditures</b>	<b>631,218</b>	<b>213,320</b>	<b>844,538</b>	<b>853,276</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures after Non-C:</b>	<b>(1,540,396)</b>	<b>(1,592,459)</b>	<b>8,512,329</b>	<b>602,233</b>	<b>752,512</b>	<b>202,502</b>

**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

can so far

converts to bond in FY25

Include interest on \$50k loan  
Include FULL STAG grant amounts including matching funds

**2024-2025 SALARIES**  
**CITY OF MACKINAC ISLAND, MICHIGAN**  
**Ord. No. \_\_\_\_\_, Eff. April 1, 2024**

*Section VII, Itemd.*

An ordinance to set the salaries and wages of officers, officials and employees of the City of Mackinac Island for the Fiscal Year Ending March 31, 2025.

THE CITY OF MACKINAC ISLAND ORDAINS:

**Sec. 1. ANNUAL SALARY AND WAGE RATE INCREASE**

The increase in wages and/or salaries this year shall be 3.4%, unless otherwise determined by contract.

**Sec. 2. RETIREMENT CONTRIBUTIONS FOR ELIGIBLE EMPLOYEES**

Per the City of Mackinac Island Profit Sharing Plan, all employees eligible to receive contributions to the 457 Deferred Compensation shall have disbursements made as follows (eligibility shall be determined by criteria set forth in the profit-sharing plan):

- A. **Disbursements:** Disbursements shall be made annually on December 15 of each year in the amount allowed to the employee as determined by the employer.
- B. **Severability:** In the event of the termination of employment of the eligible employee (whether by the decision of the employee or the employer, death or dismemberment) the annual payment of the retirement contribution shall be pro-rated from January 1 of that year to the last day employee actually worked.

**Sec. 3. HOLIDAY, SICK LEAVE, FUNERAL LEAVE AND VACATION FOR FULL TIME EMPLOYEES.** All benefits will be tracked and documented with the City Clerk.

**Definition of Full Time Employee.** Employees who work at least thirty-five (35) hours per week for forty-eight (48) weeks per year.

All full-time year-round employees will be paid eight (8) hours for the following holiday (unless it falls on a regularly scheduled day off):

- A. **Holidays:** New Year’s Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.
- B. **Sick Leave.** Full time employees shall receive eight (8) hours of sick leave time after completing one (1) full month of employment up to a maximum one hundred sixty (160) hours (20 days). Sick days may only be used for doctor appointment, illness or hospitalization of self.
- C. **Funeral Leave.** Full time employees shall be granted a leave of absence without loss of pay for up to five (5) days in case of a death in the employee’s immediate family. Immediate family shall include: spouse, children, parent(s), sibling(s), grandparent(s), and mother-in-law or father-in-law.
- D. **Vacation.** Full time employees may schedule time off for their vacation after seeking approval from their supervisor or board. Employees may not schedule more than five (5) consecutive days of vacation between Memorial Day to Labor Day. All vacation days must be used within the anniversary year of each employee or expire. Employees will receive the following vacation days based upon their years of employment with the city:

1 – 5 years	=	10 vacation days
6 – 10 years	=	15 vacation days
11+ years	=	20 vacation days

**Sec. 4. HEALTH INSURANCE**

All full-time year-round employees who are eligible for the City of Mackinac Island health care plan, but choose to waive the insurance, may receive reimbursement for coverage through another carrier. The City will reimburse only the employees out of pocket premium cost up to an amount not to exceed what their premium for coverage (single/family) would have been with the City’s insurance. The City will not reimburse deductibles or copays for employees not electing City of Mackinac Island health care coverage. Employees must submit proof of their out of pocket premium cost to the City Clerk.

**Sec. 5. SALARIES AND WAGES ESTABLISHED**

The salaries and wages for officers, officials and employees of the City of Mackinac Island for the Fiscal Year Ending March 31, 2024 shall be as follows:

**A. Legislative and Executive**

- Aldersperson                \$50.00 per meeting per day for each official meeting of the City Council attended.
- Mayor                        \$250.00 per month; \$50.00 per meeting per day for each official meeting of the City Council attended; \$40.00 per day of attendance at Board of Review session; health insurance.

**B. General Government**

- Mayor’s Assistant        \$58,615.99 per year (\$2,254.46/bi-weekly); payroll related fringe benefits; health insurance \$1,000 annual employer contribution for retirement to be disbursed as set forth in section 2 of this ordinance; \$35.00 per meeting attended past 4:00 p.m.
- Mayor’s Ass’t  
(hourly)                      \$25.71 per hour; payroll related fringe benefits.
- Election Board  
Chair                         \$17.59 per hour for first eight (8) hours, \$26.39 per hour for each additional hour; payroll related fringe benefits.
- Election Board  
Member                      \$15.34 per hour for first eight (8) hours, \$23.02 per hour for each additional hour; payroll related fringe benefits.
- City Clerk                    \$48,992.99 per year (\$1,884.35/bi-weekly); payroll related fringe benefits; health insurance; \$1,250 annual employer contribution for retirement to be disbursed as set forth in section 2 of this ordinance; \$60.00 per meeting per day for official meeting of the City Council attended and \$150.00 for each Saturday worked for absentee ballots; \$75.00 each election day.
- Deputy City Clerk        \$15.00 - \$23.00 per hour, maximum hours to be determined by city council; no more than forty (40) hours per work week; \$36.00 per meeting per day for official meeting of the City Council attended when conducted outside of normally established business days and hours in the absence of the City Clerk; payroll related fringe benefits.



**General Government Cont'd:**

City Treasurer           \$48,992.99 per year (\$1,884.35/bi-weekly); payroll related fringe benefits; health insurance; \$35.00 per meeting per day for official meeting of the City Council attended; \$1,000 annual employer contribution for retirement to be disbursed as set forth in section 2 of this ordinance.

Deputy City Treasurer   \$15.00 - \$23.00 per hour, maximum hours to be determined by city council; no more than forty (40) hours per work week; payroll related fringe benefits.

Board of Review Member   \$40.00 per meeting per day of official Board of Review meeting attended; payment of reasonable expenses incurred.

**C. Public Safety**

Chief of Police           \$93,339.86 per year (\$3,589.99/bi-weekly); payroll related fringe benefits; all other benefits as per contract.

Police Officer            Payroll related fringe benefits; all other benefits as per contract

Entry Rate of Pay	\$22.82 per hour
After 12 months	\$23.44 per hour
After 24 months	\$24.68 per hour
After 36 months	\$26.52 per hour
After 48 months	\$28.38 per hour
After 60 months	\$30.83 per hour
Corporal	\$32.37 per hour

Admin. Assistant       \$15.28 to \$17.27 per hour; payroll related fringe benefits.

Public Safety Ass't     \$12.84 - \$14.50 per hour; payroll related fringe benefits.

Monitor                 \$13.28 per hour; payroll related fringe benefits.

Enhanced Monitor      \$25.00 per hour; payroll related fringe benefits.

Fire Dept Personnel    On call personnel will be paid hourly for emergency runs and up to a maximum of thirty-five (35) hours for training unless additional hours are approved by council. After the first hours they will be paid in half hour increments and payroll related fringe benefits.

Fire Dept Shift Differential   \$137.01 per shift; paid to the officer in charge of the department during the overnight absence of the Chief.

Fire Chief              \$17,536.64 per year; \$27.50 per hour per run; health insurance

**Public Safety Cont'd:**

Deputy Fire Chief #1	\$4,493.76 per year; \$27.50 per hour per run	
Deputy Fire Chief #2	\$4,493.76 per year; \$27.50 per hour per run	
Fire Captain	\$2,740.10 per year; \$27.50 per hour per run	
Fire Lieutenant	\$1,644.06 per year; \$27.50 per hour per run	
Fire Engineer	\$3,836.14 per year; \$27.50 per hour per run	
Fire Sergeant	\$1,315.25 per year; \$27.50 per hour per run	
Fire Corporal	\$438.42 per year; \$27.50 per hour per run	
Fire Marshall	\$3,726.54 per year; \$27.50 per hour per run	
Fire Administrator	\$18.58 - \$23.00 per hour; average twelve (12) hours per week; payroll related fringe benefits	
Fire Fighter	Entry Rate of Pay	\$18.35
	After 5 years	\$21.53
	After 10 years	\$24.52
	After 15 years	\$27.50
Probationary Fire Fighter	Entry Rate of Pay	\$12.75
	After 1 year	\$15.24
Marine Division	Coxswain/Engineer	\$27.50
	Deckhand (1-5 years)	\$18.35
	Deckhand (6+ years)	\$21.53
Building Official City Engineer Zoning Administrator	\$61.16 per hour (\$95,411.32 annually); payroll related fringe benefits; all benefits as per contract	
Plann Comm/HDC	\$19.26 to \$23.78 per hour; no more than twenty-five (25) hours per week; Payroll	
Bldg Dept Secretary	related fringe benefits.	
Fly Control Officer	\$13.00 per hour; payroll related fringe benefits.	
Humane Officer	\$4,760.00 per year; payroll related fringe benefits.	

**D. Public Works/Grounds/Buildings/Streets**

City Foreman	\$29.90 per hour (\$62,191.94 annually); payroll related fringe benefits; health insurance; \$1,000.00 employer paid retirement contribution to be disbursed per section 2 of this ordinance.
Assistant City Foreman	\$20.75 to \$22.73 per hour; payroll related fringe benefits; health insurance.
Laborer	\$17.50 to \$20.00 per hour; payroll related fringe benefits.
Restroom Attendant	\$15.00 to \$18.00 per hour; payroll related fringe benefits.
Buildings Custodian	\$19.40 per hour (\$40,347.51 annually); payroll related fringe benefits; health insurance; \$1,000 annual employer contribution for retirement to be disbursed per section 2 of this ordinance.
Street Flusher	\$10.70 to \$13.00 per hour; payroll related fringe benefits.
Cemetery Laborer	\$17.00 to \$20.82 per hour; payroll related fringe benefits.

**E. Recreation/Culture**

Librarian	\$14.00 to \$23.02 per hour; payroll related fringe benefits; health insurance; \$1,000 annual employer contribution for retirement to be disbursed per section 2 of this ordinance.
Assistant Librarian	\$13.00 to \$15.34 per hour; payroll related fringe benefits.
Recreation Director	\$47,848.72 per year (\$1,840.34/bi-weekly); payroll related fringe benefits; health insurance; \$1,000 annual employer contribution for retirement to be disbursed per section 2 of this ordinance.
Gym Attendant	\$14.00 to \$16.50 per hour; payroll related fringe benefits.
Museum Attendant	\$15.90 per hour; payroll related fringe benefits.

**Sec. 6. EFFECTIVE DATE**

The rates of compensation established herein shall become effective April 1, 2024.

Date Adopted:        March 27, 2024  
Date Effective:      April 1, 2024