

# **CITY OF MACKINAC ISLAND**

## **AGENDA**

### **BUDGET HEARING AND SPECIAL BUDGET MEETING**

**Wednesday, March 26, 2025 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. Approval of Payments for:**
- IV. Pledge of Allegiance**
- V. Additions to / Adoption of Agenda**
- VI. Correspondence**
- VII. New Business**
  - [a.](#) Request for approval to adopt the resolution and amended budget for the 2024 - 2025 fiscal year
  - [b.](#) Request for approval to adopt the resolution and operating budget for the 2025 – 2026 fiscal year
  - [c.](#) Request for approval to adopt the operating budget for the Department of Public Works for fiscal year 2025 – 2026
  - [d.](#) Request for approval to adopt the 2025 – 2026 Salaries Ordinance
  - [e.](#) Request for approval to adopt the License and Permit Fees and Rates for the 2025 Licensing Year
- VIII. Miscellaneous / General Council Discussion / Additional Agenda Items**
- IX. Adjournment**

# City of Mackinac Island

City Hall, 7358 Market Street, P.O. Box 455, Mackinac Island, MI 49757-0455

## RESOLUTION TO AMEND 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 26, 2025, 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, 2025, be amended to reflect the following:

GENERAL FUND at the functional level of	
Revenues and Transfers In	\$4,226,856
Expenditures and Transfers Out	<u>4,217,354</u>
Budgeted expenses over budgeted revenues and transfers out	<u>\$ 9,502</u>
LIBRARY FUND	
Revenues and Transfers	\$110,099
Expenditures	110,099
MAJOR STREET FUND	
Revenues and Transfers In	\$567,300
Expenditures	567,300
LOCAL STREET FUND	
Revenues and Transfers In	\$407,250
Expenditures	407,250
CEMETERY FUND	
Revenues and Transfers	\$34,828
Expenditures	34,828
ENGINEERING DEPARTMENT FUND	
Revenues and Transfers In	\$214,886
Expenditures	214,886

City Clerk: (906) 847-3702  
City Treasurer/Assessor: (906) 847-6002

Mayor's Assistant: (906) 847-6556  
Building & Zoning: (906) 847-4035  
Fax: (906) 847-6430

Police Administration: (906) 847-3345  
Fire Administration: (906) 847-8159

Motion by:

Second to the Motion by:

\_\_\_\_\_

\_\_\_\_\_

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

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

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

By such Action of the Mackinac Island City Council occurring on Wednesday, March 26, 2025, 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, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
1 · Taxes								
3.403 · Current Taxes	\$ 2,028,720.43	\$ 25,027.57	\$ 14,108.00	\$ 2,067,856.00	\$ 2,066,632.00		\$ 2,066,632.00	\$ 1,224.00
3.407 · Delinquent Taxes	143.34	35,312.85	(35,312.00)	144.19	1,200.00		1,200.00	(1,055.81)
Total 1 · Taxes	2,028,863.77	60,340.42	(21,204.00)	2,068,000.19	2,067,832.00	-	2,067,832.00	168.19
2 · Licenses & Permits								
3.450 · Franchise Fees	610,725.25	-	210,725.25	821,450.50	613,925.00	208,000.00	821,925.00	(474.50)
3.451 · Business Licenses	34,875.00	750.00		35,625.00	35,000.00	1,000.00	36,000.00	(375.00)
3.455 · Commercial Bike Licenses	74,250.00	-	2,100.00	76,350.00	75,550.00	850.00	76,400.00	(50.00)
3.457 · Motor Vehicle Permits	95,480.00	52,320.00	(41,000.00)	106,800.00	132,000.00	(24,800.00)	107,200.00	(400.00)
3.458 · Street/ROW Permits	500.00	250.00		750.00	500.00	250.00	750.00	-
3.476 · Stable & Barn Permits	5,400.00	100.00		5,500.00	5,600.00		5,600.00	(100.00)
3.486 · Carriage, Taxi & Dray	32,735.00	-		32,735.00	32,735.00		32,735.00	-
3.489 · Transient Bicycle Fee	152,202.00	-		152,202.00	164,000.00	(11,500.00)	152,500.00	(298.00)
3.490 · Annual Bike Licenses	13,571.25	-	406.00	13,977.25	14,000.00		14,000.00	(22.75)
3.492 · Snowmobile Permits	855.00	-	150.00	1,005.00	4,000.00	(2,900.00)	1,100.00	(95.00)
Total 2 · Licenses & Permits	1,020,593.50	53,420.00	172,381.25	1,246,394.75	1,077,310.00	170,900.00	1,248,210.00	(1,815.25)
3 · State Revenues								
3.541 · Sales Tax	41,936.00	20,241.00	5,000.00	67,177.00	64,000.00	3,200.00	67,200.00	(23.00)
3.542 · Liquor Licenses	16,093.29	-		16,093.29	14,000.00	2,100.00	16,100.00	(6.71)
3.545 · Other State Revenue	3,148.86	-		3,148.86	-	3,149.00	3,149.00	(0.14)
3.551 · In-Service Training	6,000.00	-	500.00	6,500.00	-	6,500.00	6,500.00	-
3.552 · MCOLES	5,194.62	-		5,194.62	1,000.00	4,200.00	5,200.00	(5.38)
3.709 · Marine Assistant - MDOT	46,803.00	25,465.00	(8,645.00)	63,623.00	54,500.00	9,100.00	63,600.00	23.00
Total 3 · State Revenues	119,175.77	45,706.00	(3,145.00)	161,736.77	133,500.00	28,249.00	161,749.00	(12.23)
4 · Fines & Forfeits								
3.491 · Impound Fees	820.00	-	-	820.00	1,800.00	(800.00)	1,000.00	(180.00)
3.660 · Ordinance Fines	880.00	-		880.00	1,000.00		1,000.00	(120.00)
Total 4 · Fines & Forfeits	1,700.00	-	-	1,700.00	2,800.00	(800.00)	2,000.00	(300.00)

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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
5 - Charges for Services								
3.618 - Collection Fees	63,380.50	31,957.70		95,338.20	82,000.00	13,000.00	95,000.00	338.20
3.620 - Recreation Fees	3,660.00	494.00	126.00	4,280.00	2,600.00	1,700.00	4,300.00	(20.00)
Total 5 - Charges for Services	67,040.50	32,451.70	126.00	99,618.20	84,600.00	14,700.00	99,300.00	318.20
6 - Interest & Rents								
3.664 - Interest Income	34,004.43	24,947.08	178.00	59,129.51	30,000.00	30,000.00	60,000.00	(870.49)
3.671 - Lease Interest Income	-	23.63		23.63	-		-	23.63
3.675 - Rents & Royalties	62,434.34	61,352.34		123,786.68	127,047.00	(3,000.00)	124,047.00	(260.32)
Total 6 - Interest & Rents	96,438.77	86,323.05	178.00	182,939.82	157,047.00	27,000.00	184,047.00	(1,107.18)
7 - Other Revenue Sources								
1.502 - Federal Revenue	-	4,541.00	(4,541.00)	-	-		-	-
3.680 - Telescope Revenue	527.81	-		527.81	600.00		600.00	(72.19)
3.683 - Stuart House Admission/Donation	14,346.32	-		14,346.32	32,000.00	(17,000.00)	15,000.00	(653.68)
3.685 - Fund Balance Appropriation	-	-		-	-		-	-
3.690 - War Memorial Revenue	500.00	-		500.00	100.00	500.00	600.00	(100.00)
3.693 - Refunds & Rebates	1,581.66	2,150.30	(1,400.00)	2,331.96	1,000.00	1,400.00	2,400.00	(68.04)
3.694 - Housing Management Income	-	100,000.00	25,000.00	125,000.00	125,000.00		125,000.00	-
3.696 - Sales & Donations	10,619.69	109.00		10,728.69	1,000.00	9,800.00	10,800.00	(71.31)
3.697 - Miscellaneous Revenue	183,827.00	6,654.06	3,346.00	193,827.06	147,372.00	47,000.00	194,372.00	(544.94)
3.698 - Marine Winter Ferry Subsidy	16,820.00	-	(16,820.00)	-	200,000.00	(200,000.00)	-	-
3.701 - Life Insurance Reimbursements	1,323.00	(228.48)	-	1,094.52	2,000.00	(600.00)	1,400.00	(305.48)
3.703 - Workers Comp Reimbursements	9,467.00	-	10.00	9,477.00	5,500.00	4,000.00	9,500.00	(23.00)
3.708 - Recreation Grants	103,877.87	-		103,877.87	105,246.00	(1,200.00)	104,046.00	(168.13)
Total 7 - Other Revenue Sources	342,890.35	113,225.88	5,595.00	461,711.23	619,818.00	(156,100.00)	463,718.00	(2,006.77)
Total Revenues	3,676,702.66	391,467.05	153,931.25	4,222,100.96	4,142,907.00	83,949.00	4,226,856.00	(4,755.04)

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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Expenditures								
101.000 · City Council								
101.702 · Salaries	14,526.00	7,923.00	2,500.00	24,949.00	24,000.00	1,000.00	25,000.00	(51.00)
101.714 · Fringe Benefits	1,111.24	606.12	200.00	1,917.36	1,840.00	100.00	1,940.00	(22.64)
101.801 · Contracted Services	38,720.84	6,961.40	35,000.00	80,682.24	69,866.00	10,900.00	80,766.00	(83.76)
101.860 · Transportation	528.12	-		528.12	700.00	200.00	900.00	(371.88)
101.861 · Ferry Service Expense	-	-	101,800.00	101,800.00	200,000.00	(98,000.00)	102,000.00	(200.00)
101.900 · Printing & Publishing	630.00	200.00		830.00	2,000.00	(1,100.00)	900.00	(70.00)
101.958 · Dues	669.00	637.00	(506.00)	800.00	800.00	50.00	850.00	(50.00)
101.960 · Miscellaneous	2,671.34	(82.21)	82.21	2,671.34	2,000.00	700.00	2,700.00	(28.66)
Total 101.000 · City Council	58,856.54	16,245.31	139,076.21	214,178.06	301,206.00	(86,150.00)	215,056.00	(877.94)
102.000 · Mayor's Assistant								
102.702 · Salaries	42,834.74	15,262.31	(1,262.00)	56,835.05	59,036.00	(1,000.00)	58,036.00	(1,200.95)
102.714 · Fringe Benefits	4,229.52	1,597.91	(1,200.00)	4,627.43	6,172.00	(1,300.00)	4,872.00	(244.57)
Total 102.000 · Mayor's Assistant	47,064.26	16,860.22	(2,462.00)	61,462.48	65,208.00	(2,300.00)	62,908.00	(1,445.52)
192.000 · Elections								
192.702 · Election wages	3,394.16	872.41	(750.00)	3,516.57	8,272.00	(4,600.00)	3,672.00	(155.43)
192.714 · Fringes	332.76	97.16		429.92	1,204.00	(770.00)	434.00	(4.08)
192.740 · Operating Supplies	1,709.68	146.73	(20.00)	1,836.41	1,000.00	860.00	1,860.00	(23.59)
192.801 · Contracted Services	1,516.69	615.00	20.00	2,151.69	2,000.00	200.00	2,200.00	(48.31)
192.860 · Transportation	-	-		-	300.00	(300.00)	-	-
192.900 · Printing & Publishing	696.48	63.08	(63.08)	696.48	1,500.00	(750.00)	750.00	(53.52)
192.902 · In-Service Training	-	-		-	300.00	(300.00)	-	-
Total 192.000 · Elections	7,649.77	1,794.38	(813.08)	8,631.07	14,576.00	(5,660.00)	8,916.00	(284.93)
208.000 · Accounting								
208.801 · Contracted Services	50,345.00	13,975.00	4,000.00	68,320.00	54,500.00	16,000.00	70,500.00	(2,180.00)
Total 208.000 · Accounting	50,345.00	13,975.00	4,000.00	68,320.00	54,500.00	16,000.00	70,500.00	(2,180.00)

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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
209.000 - Assessor								
209.702 - Salaries	19,874.38	7,081.34	(600.00)	26,355.72	27,196.00	(800.00)	26,396.00	(40.28)
209.714 - Fringe Benefits	1,634.06	874.57		2,508.63	4,818.00	(2,100.00)	2,718.00	(209.37)
209.740 - Operating Supplies	702.00	260.00		962.00	1,000.00	100.00	1,100.00	(138.00)
209.801 - Contracted Services	20,885.81	6,069.72	250.00	27,205.53	27,196.00	200.00	27,396.00	(190.47)
209.830 - Repair & Maintenance	193.75	-		193.75	-	220.00	220.00	(26.25)
209.900 - Printing & Publishing	-	380.00	520.00	900.00	900.00		900.00	-
Total 209.000 - Assessor	43,290.00	14,665.63	170.00	58,125.63	61,110.00	(2,380.00)	58,730.00	(604.37)
210.000 - Legal								
210.801 - Contracted Services	207,931.00	65,847.60	100,000.00	373,778.60	200,000.00	180,000.00	380,000.00	(6,221.40)
210.802 - Planning Commission Legal	5,820.00	2,072.00	2,000.00	9,892.00	25,000.00	(11,000.00)	14,000.00	(4,108.00)
210.803 - HDC Legal	31,509.06	22,157.75	10,000.00	63,666.81	50,000.00	14,000.00	64,000.00	(333.19)
Total 210.000 - Legal	245,260.06	90,077.35	112,000.00	447,337.41	275,000.00	183,000.00	458,000.00	(10,662.59)
215.000 - City Clerk								
215.702 - Salaries	35,384.60	13,174.71	(1,000.00)	47,559.31	48,993.00	(1,200.00)	47,793.00	(233.69)
215.703 - Salary - Deputy Clerk	8,134.55	2,192.44	1,300.00	11,626.99	10,000.00	1,700.00	11,700.00	(73.01)
215.714 - Fringe Benefits	4,621.24	1,294.86	(900.00)	5,016.10	7,419.00	(2,300.00)	5,119.00	(102.90)
215.740 - Operating Supplies	710.76	109.87	100.00	920.63	600.00	400.00	1,000.00	(79.37)
215.860 - Transportation	-	-		-	750.00	(750.00)	-	-
215.902 - Training	-	-		-	750.00	(750.00)	-	-
215.958 - Dues	81.00	-		81.00	100.00		100.00	(19.00)
215.960 - Miscellaneous	2,068.38	717.47	(250.00)	2,535.85	100.00	2,500.00	2,600.00	(64.15)
Total 215.000 - City Clerk	51,000.53	17,489.35	(750.00)	67,739.88	68,712.00	(400.00)	68,312.00	(572.12)
247.000 - Board of Review								
247.860 - Transportation	-	166.25	300.00	466.25	-	500.00	500.00	(33.75)
247.900 - Printing & Publishing	-	220.00	180.00	400.00	400.00	200.00	600.00	(200.00)
Total 247.000 - Board of Review	-	386.25	480.00	866.25	400.00	700.00	1,100.00	(233.75)

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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
253.000 · City Treasurer								
253.702 · Salaries	35,802.65	12,756.66	(1,000.00)	47,559.31	48,993.00	(1,300.00)	47,693.00	(133.69)
253.714 · Fringe Benefits	3,738.91	975.88	(500.00)	4,214.79	4,748.00		4,748.00	(533.21)
253.740 · Operating Supplies	2,698.00	549.00		3,247.00	2,500.00	850.00	3,350.00	(103.00)
253.900 · Printing & Publishing	3,806.00	-		3,806.00	4,182.00		4,182.00	(376.00)
Total 253.000 · City Treasurer	46,045.56	14,281.54	(1,500.00)	58,827.10	60,423.00	(450.00)	59,973.00	(1,145.90)
265.000 · City Hall								
265.727 · Office supplies	1,196.81	85.25	600.00	1,882.06	3,900.00	(1,900.00)	2,000.00	(117.94)
265.740 · Operating Supplies	6,201.11	1,823.86	3,100.00	11,124.97	11,000.00	300.00	11,300.00	(175.03)
265.850 · Communications	24,621.15	21,565.44	(13,000.00)	33,186.59	33,500.00		33,500.00	(313.41)
265.922 · Refuse	90.00	46.10		136.10	200.00		200.00	(63.90)
265.930 · Repairs & Maintenance	-	104.75	500.00	604.75	100.00	600.00	700.00	(95.25)
265.970 · Capital Outlay	-	6,620.26	(6,620.26)	-	-		-	-
Total 265.000 · City Hall	32,109.07	30,245.66	(15,420.26)	46,934.47	48,700.00	(1,000.00)	47,700.00	(765.53)
267.000 · Restrooms								
267.740 · Operating Supplies	22,185.03	-	-	22,185.03	26,500.00	(4,300.00)	22,200.00	(14.97)
267.801 · Contracted Service	83,807.84	-	-	83,807.84	85,000.00	(1,150.00)	83,850.00	(42.16)
267.930 · Repairs & Maintenance	895.37	-	-	895.37	2,000.00	(1,100.00)	900.00	(4.63)
Total 267.000 · Restrooms	106,888.24	-	-	106,888.24	113,500.00	(6,550.00)	106,950.00	(61.76)



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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
305.000 - Police Department								
305.702 - Salaries	466,185.14	148,480.60	5,000.00	619,665.74	609,948.00	9,900.00	619,848.00	(182.26)
305.714 - Fringe Benefits	82,145.64	30,887.03	2,400.00	115,432.67	133,992.00	(18,000.00)	115,992.00	(559.33)
305.720 - Pre-Employment Testing	1,727.00	113.00		1,840.00	2,600.00	(300.00)	2,300.00	(460.00)
305.740 - Operating Supplies	2,568.80	770.95	2,000.00	5,339.75	6,400.00	(900.00)	5,500.00	(160.25)
305.745 - Uniforms & Equipment	26,198.06	2,051.36	2,000.00	30,249.42	31,200.00	(500.00)	30,700.00	(450.58)
305.801 - Contracted Service	21,016.36	3,509.25	4,000.00	28,525.61	23,850.00	5,000.00	28,850.00	(324.39)
305.850 - Communications	1,123.36	2,032.39		3,155.75	6,000.00	(2,800.00)	3,200.00	(44.25)
305.860 - Transportation	919.28	1,207.68	1,500.00	3,626.96	3,000.00	700.00	3,700.00	(73.04)
305.873 - Gasoline	5,186.02	6,978.64		12,164.66	14,000.00	(1,700.00)	12,300.00	(135.34)
305.875 - Snowmobile Permits	327.92	-		327.92	500.00		500.00	(172.08)
305.900 - Printing & Publishing	-	4.95	(4.95)	-	300.00	(300.00)	-	-
305.902 - In-Service Training	1,020.52	500.00	500.00	2,020.52	4,225.00	(2,200.00)	2,025.00	(4.48)
305.903 - MCOLES	-	-	1,200.00	1,200.00	1,200.00		1,200.00	-
305.930 - Repairs & Maintenance	2,769.98	854.54		3,624.52	3,000.00	750.00	3,750.00	(125.48)
305.935 - Vehicle Repairs	2,739.90	1,397.14		4,137.04	7,500.00	(3,200.00)	4,300.00	(162.96)
305.958 - Dues	-	-	200.00	200.00	190.00		190.00	10.00
305.970 - Capital Outlay	6,500.00	780.55	(780.55)	6,500.00	14,780.00	(8,100.00)	6,680.00	(180.00)
Total 305.000 - Police Department	620,427.98	199,568.08	18,014.50	838,010.56	862,685.00	(21,650.00)	841,035.00	(3,024.44)

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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
336.000 · Fire Department								
336.702 · Salaries	69,749.72	56,759.34	20,000.00	146,509.06	116,741.00	30,000.00	146,741.00	(231.94)
336.714 · Fringe Benefits	5,335.81	4,614.60	600.00	10,550.41	8,931.00	1,800.00	10,731.00	(180.59)
336.740 · Operating Supplies	1,462.73	860.84	200.00	2,523.57	1,500.00	1,100.00	2,600.00	(76.43)
336.745 · Uniforms & Equipment	15,154.55	5,338.09		20,492.64	18,000.00	2,600.00	20,600.00	(107.36)
336.850 · Communications	252.07	36.01	75.00	363.08	1,200.00	(800.00)	400.00	(36.92)
336.860 · Transportation	263.20	1,325.00	1,000.00	2,588.20	1,500.00	1,100.00	2,600.00	(11.80)
336.902 · In-Service Training	-	1,989.60	10.40	2,000.00	4,000.00	(1,900.00)	2,100.00	(100.00)
336.930 · Repairs & Maintenance	17,631.24	11,343.13	(6,000.00)	22,974.37	26,000.00	(2,900.00)	23,100.00	(125.63)
336.935 · Vehicle Repairs	3,268.16	-	500.00	3,768.16	-	3,800.00	3,800.00	(31.84)
336.958 · Dues	100.00	-		100.00	75.00	100.00	175.00	(75.00)
336.960 · Miscellaneous	74.25	879.00		953.25	200.00	800.00	1,000.00	(46.75)
Total 336.000 · Fire Department	113,291.73	83,145.61	16,385.40	212,822.74	178,147.00	35,700.00	213,847.00	(1,024.26)
346.000 · Marine Rescue								
346.702 · Salaries	32,715.90	-		32,715.90	26,000.00	6,800.00	32,800.00	(84.10)
346.714 · Fringe Benefits	3,487.62	-		3,487.62	3,300.00	200.00	3,500.00	(12.38)
346.740 · Operating Supplies	704.02	615.43		1,319.45	1,500.00	(150.00)	1,350.00	(30.55)
346.873 · Gasoline	11,057.52	-		11,057.52	10,000.00	1,100.00	11,100.00	(42.48)
346.930 · Repair & Maintenance	1,217.62	-		1,217.62	3,500.00	(2,100.00)	1,400.00	(182.38)
346.940 · Boat Dockage	-	4,180.00		4,180.00	4,200.00		4,200.00	(20.00)
	49,182.68	4,795.43	-	53,978.11	48,500.00	5,850.00	54,350.00	(371.89)
412.000 · Architect								
412.801 · Contracted Services	7,637.50	4,362.50		12,000.00	20,000.00	(7,900.00)	12,100.00	(100.00)
Total 412.000 · Architect	7,637.50	4,362.50	-	12,000.00	20,000.00	(7,900.00)	12,100.00	(100.00)

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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
448.000 · Public Works/Street Lights								
448.702 · Salaries	176,201.64	39,761.51	(2,000.00)	213,963.15	244,803.00	(29,000.00)	215,803.00	(1,839.85)
448.714 · Fringe Benefits	17,072.52	4,381.27	300.00	21,753.79	25,995.00	(4,100.00)	21,895.00	(141.21)
448.740 · Operating Supplies	31,090.41	3,250.30		34,340.71	34,800.00	(400.00)	34,400.00	(59.29)
448.741 · Garbage Bags	68,352.56	45,092.20	(40,000.00)	73,444.76	73,100.00	600.00	73,700.00	(255.24)
448.742 · Christmas Decorations	4,584.35	57.42	450.00	5,091.77	3,000.00	2,100.00	5,100.00	(8.23)
448.801 · Contracted Services	7,878.00	-		7,878.00	8,500.00		8,500.00	(622.00)
448.860 · Transportation	2,080.00	150.00		2,230.00	5,000.00	(2,500.00)	2,500.00	(270.00)
448.930 · Repairs & Maintenance	85.98	143.90		229.88	1,200.00	(800.00)	400.00	(170.12)
448.941 · Hydrant Rentals	-	9,000.00		9,000.00	9,000.00		9,000.00	-
448.975 · Street Improvements	40,002.41	302.34	3,000.00	43,304.75	41,371.00	2,000.00	43,371.00	(66.25)
448.980 · Sidewalk Improvements	2,447.01	3,286.52		5,733.53	4,500.00	1,300.00	5,800.00	(66.47)
Total 448.000 · Public Works/Street Lights	349,794.88	105,425.46	(38,250.00)	416,970.34	451,269.00	(30,800.00)	420,469.00	(3,498.66)
450.000 · Buildings & Grounds								
450.801 · Contracted Services	-	-	-	-	-	-	-	-
450.921 · Electricity	41,411.46	27,147.09	1,500.00	70,058.55	85,000.00	(13,000.00)	72,000.00	(1,941.45)
450.922 · Water	10,683.39	2,449.64	(500.00)	12,633.03	15,000.00	(2,200.00)	12,800.00	(166.97)
450.923 · Internet services	-	1,604.14	(1,604.14)	-	-		-	-
450.930 · Protection One	6,504.14	-	1,500.00	8,004.14	5,300.00	2,800.00	8,100.00	(95.86)
450.931 · Elevator Annual Maintenance	10,280.56	-	1,500.00	11,780.56	11,500.00	300.00	11,800.00	(19.44)
450.932 · Repairs & Maintenance	47,173.37	15,812.67	(10,000.00)	52,986.04	46,404.00	8,700.00	55,104.00	(2,117.96)
450.940 · Coal Dock Bottomland Lease	3,529.00	-		3,529.00	2,800.00	800.00	3,600.00	(71.00)
450.970 · Capital Outlay	290,200.00	8,700.00		298,900.00	-	298,900.00	298,900.00	-
450.993 · Property Taxes	35,310.67	(13,873.48)	(1,561.00)	19,876.19	54,172.00	(34,000.00)	20,172.00	(295.81)
Total 450.000 · Buildings & Grounds	445,092.59	41,840.06	(9,165.14)	477,767.51	220,176.00	262,300.00	482,476.00	(4,708.49)
611.000 · Medical Center								
611.801 · Contracted Services	-	30,000.00	-	30,000.00	30,000.00	-	30,000.00	-
Total 611.000 · Medical Center	-	30,000.00	-	30,000.00	30,000.00	-	30,000.00	-
651.000 · EMS								
651.801 · Contracted Services	189,158.49	86,621.67	21,378.33	297,158.49	278,880.00	19,000.00	297,880.00	(721.51)
Total 651.000 · EMS	189,158.49	86,621.67	21,378.33	297,158.49	278,880.00	19,000.00	297,880.00	(721.51)

STATEMENTS OF REVENUES AND EXPENDITURES - ANNUAL BUDGET VS. YEAR-TO-DATE								
	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
751.000 - Recreation Department								
751.702 - Salaries	34,454.46	12,970.74	(1,700.00)	45,725.20	55,769.00	(9,500.00)	46,269.00	(543.80)
751.704 - Hourly wages	1,568.00	5,372.00		6,940.00	-	6,940.00	6,940.00	-
751.714 - Fringe Benefits	3,668.52	2,086.12	(1,100.00)	4,654.64	6,578.00	(1,900.00)	4,678.00	(23.36)
751.740 - Operating Supplies	1,694.05	506.79	500.00	2,700.84	4,340.00	(1,500.00)	2,840.00	(139.16)
751.760 - Program Expenditures	7,598.29	382.98	3,300.00	11,281.27	17,490.00	(6,100.00)	11,390.00	(108.73)
751.860 - Transportation	783.52	193.91	150.00	1,127.43	1,640.00	(400.00)	1,240.00	(112.57)
751.900 - Printing & Publishing	-	-		-	150.00		150.00	(150.00)
751.902 - In-Service Training	776.22	262.56	240.00	1,278.78	2,200.00	(850.00)	1,350.00	(71.22)
751.930 - Repairs & Maintenance	2,272.89	-	500.00	2,772.89	17,415.00	(14,300.00)	3,115.00	(342.11)
751.958 - Dues	740.00	-		740.00	745.00		745.00	(5.00)
751.960 - Miscellaneous	3,462.54	-		3,462.54	100.00	3,500.00	3,600.00	(137.46)
751.962 - Fireworks Expense	10,800.00	-		10,800.00	11,000.00	(200.00)	10,800.00	-
751.964 - War Memorial	120.00	-		120.00	100.00	20.00	120.00	-
751.980 - Recreation Grant	12,221.68	1,042.89	1,600.00	14,864.57	9,583.00	5,300.00	14,883.00	(18.43)
751.970 - Capital Improvements	93,877.07	(114.97)	114.97	93,877.07	95,633.00	(1,650.00)	93,983.00	(105.93)
Total 751.000 - Recreation Department	174,037.24	22,703.02	3,604.97	200,345.23	222,743.00	(20,640.00)	202,103.00	(1,757.77)
752.000 - Stuart House								
752.702 - Salaries	11,217.46	-	-	11,217.46	12,500.00	(1,200.00)	11,300.00	(82.54)
752.714 - Fringe Benefits	1,385.37	-		1,385.37	1,688.00	(290.00)	1,398.00	(12.63)
752.740 - Operating Supplies	148.45	15.00		163.45	1,300.00	(1,100.00)	200.00	(36.55)
752.900 - Printing & Publishing	-	-		-	1,000.00	(1,000.00)	-	-
Total 752.000 - Stuart House	12,751.28	15.00	-	12,766.28	16,488.00	(3,590.00)	12,898.00	(131.72)
851.714 - Liability & Property	43,234.33	13,994.28	700.00	57,928.61	58,000.00		58,000.00	(71.39)
851.715 - Worker's Compensation	7,512.47	2,806.99	900.00	11,219.46	10,000.00	1,300.00	11,300.00	(80.54)
851.716 - Hospitalization	178,177.62	58,155.09	7,900.00	244,232.71	244,724.00		244,724.00	(491.29)
851.717 - Life Insurance	2,254.00	801.60	100.00	3,155.60	4,000.00		4,000.00	(844.40)
851.719 - Medical Reimbursements	22,379.10	2,581.44	7,300.00	32,260.54	25,000.00	7,300.00	32,300.00	(39.46)
Total 851.000 - Insurance	253,557.52	78,339.40	16,900.00	348,796.92	341,724.00	8,600.00	350,324.00	(1,527.08)
Total Expenditures	2,903,440.92	872,836.92	263,648.93	4,039,926.77	3,733,947.00	341,680.00	4,075,627.00	(35,700.23)
Revenues (Under) Over Expenditures	773,261.74	(481,369.87)	(109,717.68)	182,174.19	408,960.00	(257,731.00)	151,229.00	30,945.19

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

	For the Nine Months Ended December 31, 2024	Actual Jan-March 2024	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Other Financing Sources/Uses								
965.896 · Trsfr - Engineering Department	(71,625.65)	(13,288.61)	(5,170.60)	(90,084.86)	(100,686.00)	4,800.00	(93,886.00)	3,801.14
965.898 · Trsfr - Fire Truck Debt Svc	(966.17)	2,576.20		1,610.03	-	-	-	1,610.03
965.991 · Trsfr - Forest Way Debt Serv	-	-		-	-	-	-	-
965.993 · Trsfr - Capital Outlay	427,000.00	-	279,000.00	706,000.00	-	706,000.00	706,000.00	-
965.995 · Trsfr - Coal Dock Debt Service	-	-		-	-	-	-	-
965.996 · Trsfr - Major Street Fund	(338,009.70)	28,767.50	3,800.00	(305,442.20)	(91,100.00)	(224,200.00)	(315,300.00)	9,857.80
965.997 · Trsfr - Local Street Fund	(387,231.78)	14,517.85	2,000.00	(370,713.93)	(164,100.00)	(206,850.00)	(370,950.00)	236.07
965.998 · Trsfr - Library Fund	(44,028.09)	4,639.39	1,000.00	(38,388.70)	(65,854.00)	4,270.00	(61,584.00)	23,195.30
965.999 · Trsfr - Cemetery Fund	(1,547.07)	(2.09)	53.83	(1,495.33)	(22,007.00)	18,000.00	(4,007.00)	2,511.67
Total Other Financing Sources/Uses	(416,408.46)	37,210.24	280,683.23	(98,514.99)	(443,747.00)	302,020.00	(141,727.00)	(43,212.01)
Net Change in Fund Balance	\$ 356,853.28	\$ (444,159.63)	\$ 170,965.55	\$ 83,659.20	\$ (34,787.00)	\$ 44,289.00	\$ 9,502.00	\$ 74,157.20

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

	For the Nine Months Ended December 31 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.546 · Act 51 Revenue	\$ 39,181.00	\$ 28,767.50	\$ 3,800.00	\$ 71,748.50	\$ 65,000.00	\$ 6,000.00	\$ 71,000.00	\$ 748.50
3.550 · S.O.M.-Trunkline Reimbursement	179,824.00	-	-	179,824.00	190,000.00	(9,000.00)	181,000.00	(1,176.00)
Total Revenues	219,005.00	28,767.50	3,800.00	251,572.50	255,000.00	(3,000.00)	252,000.00	(427.50)
Expenditures								
464.970 · Capital Outlay	220,500.00	-	-	220,500.00	-	220,500.00	220,500.00	-
463.801 · Contracted Services	161,666.00	-	10,000.00	171,666.00	171,100.00	700.00	171,800.00	(134.00)
Total 463.000 · Routine Maintenance	382,166.00	-	10,000.00	392,166.00	171,100.00	221,200.00	392,300.00	(134.00)
486.000 · Trunkline Maintenance								
486.801 · Contracted Services	174,848.00	-	-	174,848.00	175,000.00	-	175,000.00	(152.00)
Total 486.000 · Trunkline Maintenance	174,848.00	-	-	174,848.00	175,000.00	-	175,000.00	(152.00)
Total Expenditures	557,014.00	-	10,000.00	567,014.00	346,100.00	221,200.00	567,300.00	(286.00)
Revenues over (under) Expenditures	(338,009.00)	28,767.50	(6,200.00)	(315,441.50)	(91,100.00)	(224,200.00)	(315,300.00)	(141.50)
Other Financing Sources/Uses								
3.699 · Transfer (to) from General Fund	338,009.00	(28,767.50)	6,200.00	315,441.50	91,100.00	224,200.00	315,300.00	141.50
Total Other Financing Sources/Uses	338,009.00	(28,767.50)	6,200.00	315,441.50	91,100.00	224,200.00	315,300.00	141.50
Net Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	For the Nine Months Ended December 31 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.546 · Act 51 Revenue	\$ 19,783.00	\$ 14,517.85	\$ 2,000.00	\$ 36,300.85	\$ 33,000.00	\$ 3,300.00	\$ 36,300.00	\$ 0.85
Total Revenues	<u>19,783.00</u>	<u>14,517.85</u>	<u>2,000.00</u>	<u>36,300.85</u>	<u>33,000.00</u>	<u>3,300.00</u>	<u>36,300.00</u>	<u>0.85</u>
Expenditures								
463.801 · Contracted Services	197,015.00	-	-	\$ 197,015.00	197,100.00	150.00	197,250.00	(235.00)
Total 463.000 · Routine Maintenance	<u>197,015.00</u>	<u>-</u>	<u>-</u>	<u>197,015.00</u>	<u>197,100.00</u>	<u>150.00</u>	<u>197,250.00</u>	<u>(235.00)</u>
463.970 · Capital Outlay	210,000.00	-	-	\$ 210,000.00	-	210,000.00	210,000.00	-
	<u>210,000.00</u>	<u>-</u>	<u>-</u>	<u>210,000.00</u>	<u>-</u>	<u>210,000.00</u>	<u>210,000.00</u>	<u>-</u>
Total Expenditures	<u>407,015.00</u>	<u>-</u>	<u>-</u>	<u>\$ 407,015.00</u>	<u>197,100.00</u>	<u>210,150.00</u>	<u>407,250.00</u>	<u>(235.00)</u>
Revenues over (under) Expenditures	(387,232.00)	14,517.85	2,000.00	(370,714.15)	(164,100.00)	(206,850.00)	(370,950.00)	235.85
Other Financing Sources/Uses								
3.699 · Transfer (to) from General Fund	387,232.00	(14,517.85)	(2,000.00)	\$ 370,714.15	164,100.00	206,850.00	370,950.00	(235.85)
Total Other Financing Sources/Uses	<u>387,232.00</u>	<u>(14,517.85)</u>	<u>(2,000.00)</u>	<u>370,714.15</u>	<u>164,100.00</u>	<u>206,850.00</u>	<u>370,950.00</u>	<u>(235.85)</u>
Net change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0.00)</u>

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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.600 · Permit Fees	\$ 77,501.00	\$ 23,355.98	\$ 20,829.00	\$ 121,685.98	\$ 110,000.00	\$ 11,000.00	\$ 121,000.00	\$ 685.98
Total Revenues	77,501.00	23,355.98	20,829.00	121,685.98	110,000.00	11,000.00	121,000.00	685.98
Expenditures								
371.702 · Salaries	129,185.00	31,713.61	16,601.39	177,500.00	178,777.00	-	178,777.00	(1,277.00)
371.714 · Fringe Benefits	14,111.00	4,010.79	3,678.21	21,800.00	19,544.00	2,600.00	22,144.00	(344.00)
371.740 · Operating Supplies	2,546.00	34.05	500.00	3,080.05	800.00	2,500.00	3,300.00	(219.95)
371.747 · Books & Periodicals	450.00	-	1,500.00	1,950.00	2,000.00	-	2,000.00	(50.00)
371.860 · Transportation	1,445.00	886.14	2,000.00	4,331.14	5,065.00	200.00	5,265.00	(933.86)
371.900 · Printing & Publishing	110.00	-	-	110.00	1,500.00	(1,100.00)	400.00	(290.00)
371.902 · In-Service Training	-	-	1,000.00	1,000.00	1,000.00	-	1,000.00	-
371.958 · Dues	1,280.00	-	720.00	2,000.00	2,000.00	-	2,000.00	-
Total Expenditures	149,127.00	36,644.59	25,999.60	211,771.19	210,686.00	4,200.00	214,886.00	(3,114.81)
Revenues over (under) expenditures	(71,626.00)	(13,288.61)	(5,170.60)	(90,085.21)	(100,686.00)	6,800.00	(93,886.00)	3,800.79
Other Financing Sources/Uses								
3.700 · Transfer - General Fund	71,626.00	13,288.61	5,170.60	90,085.21	100,686.00	(4,800.00)	93,886.00	(3,800.79)
Total Other Financing Sources/Uses	71,626.00	13,288.61	5,170.60	90,085.21	100,686.00	(4,800.00)	93,886.00	(3,800.79)
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -

No revenue or expenses paid between Jan and 2.14.25



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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.600 · Charges for Services	\$ 8,350.00	\$ -	\$ -	\$ 8,350.00	\$ 1,000.00	\$ 7,500.00	\$ 8,500.00	\$ (150.00)
3.610 · MICF Cemetery Preservation Fund	5,316.00	-	-	5,316.00	17,005.00	-	17,005.00	(11,689.00)
3.664 · MICF Cemetery Perp Care Fund	17,005.00	-	-	17,005.00	5,316.00	-	5,316.00	11,689.00
Total Revenues	30,671.00	-	-	30,671.00	23,321.00	7,500.00	30,821.00	(150.00)
Expenditures								
276.702 · Salaries	17,189.00	50.00	(50.00)	17,189.00	23,318.00	(4,500.00)	18,818.00	(1,629.00)
276.714 · Fringe Benefits	1,315.00	3.83	(3.83)	1,315.00	2,440.00	(1,000.00)	1,440.00	(125.00)
276.740 · Operating Supplies	11,898.00	(51.74)	51.74	11,898.00	17,570.00	(5,000.00)	12,570.00	(672.00)
276.930 · Repairs & Maintenance	1,816.00	-	-	1,816.00	2,000.00	-	2,000.00	(184.00)
Total Expenditures	32,218.00	2.09	(2.09)	32,218.00	45,328.00	(10,500.00)	34,828.00	(2,610.00)
Revenues over (under) Expenditures	(1,547.00)	(2.09)	2.09	(1,547.00)	(22,007.00)	18,000.00	(4,007.00)	2,460.00
Other Financing Sources/Uses								
3.700 · Transfer (to) from General Fund	1,547.00	2.09	(2.09)	1,547.00	22,007.00	(18,000.00)	4,007.00	(2,460.00)
Total Other Financing Sources/Uses	1,547.00	2.09	(2.09)	1,547.00	22,007.00	(18,000.00)	4,007.00	(2,460.00)
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

note seeing any expenses or revenue in Jan thru Feb 14 2025

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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
<b>Revenues</b>								
3.541 · MICF Rollover	\$ 3,516.00	\$ 3,572.00	\$ -	\$ 7,088.00	\$ 3,516.00	\$ 3,600.00	\$ 7,116.00	\$ (28.00)
3.545 · Federal Grant	160.00	-	-	160.00	-	-	-	160.00
3.556 · State Revenue	301.00	293.52	-	594.52	550.00	50.00	600.00	(5.48)
3.559 · Community Foundation	28,569.00	24,331.03	(24,331.03)	28,569.00	20,549.00	8,100.00	28,649.00	(80.00)
3.591 · Donations	1,310.00	178.73	-	1,488.73	1,000.00	500.00	1,500.00	(11.27)
3.625 · Book Sales	3,318.00	33.00	-	3,351.00	2,000.00	1,350.00	3,350.00	1.00
3.627 · Copier Income	615.00	19.75	-	634.75	400.00	250.00	650.00	(15.25)
3.629 · Membership Fees	850.00	30.00	-	880.00	800.00	80.00	880.00	-
3.664 · Interest Income	446.00	127.75	-	573.75	2,270.00	(1,600.00)	670.00	(96.25)
3.665 · Penal Fines	5,065.00	-	-	5,065.00	4,900.00	200.00	5,100.00	(35.00)
<b>Total Revenues</b>	<b>44,150.00</b>	<b>28,585.78</b>	<b>(24,331.03)</b>	<b>48,404.75</b>	<b>35,985.00</b>	<b>12,530.00</b>	<b>48,515.00</b>	<b>(110.25)</b>
<b>Expenditures</b>								
790.702 · Salaries - Librarian	32,824.00	12,254.13	(1,000.00)	44,078.13	47,882.00	(2,600.00)	45,282.00	(1,203.87)
790.704 · Salaries - Asst Librarian	11,747.00	2,715.72	200.00	14,662.72	16,751.00	(1,900.00)	14,851.00	(188.28)
790.714 · Fringe Benefits	4,981.00	1,721.60	(200.00)	6,502.60	7,756.00	(700.00)	7,056.00	(553.40)
790.727 · Office Supplies	523.00	134.95	-	657.95	550.00	110.00	660.00	(2.05)
790.740 · Operating Supplies	6,218.00	2,287.83	-	8,505.83	1,000.00	7,800.00	8,800.00	(294.17)
790.747 · Books & Magazines	8,216.00	1,600.76	-	9,816.76	10,000.00	(200.00)	9,800.00	16.76
790.760 · Program Expenditures	4,939.00	110.00	-	5,049.00	1,700.00	3,600.00	5,300.00	(251.00)
790.801 · Contracted Services	5,628.00	203.96	-	5,831.96	5,550.00	350.00	5,900.00	(68.04)
790.802 · Cooperative Dues	-	-	550.00	550.00	550.00	-	550.00	-
790.920 · Utilities-Electric	2,496.00	2,756.48	-	5,252.48	6,500.00	(1,300.00)	5,200.00	52.48
790.921 · Utilities-Water/Sewer	784.00	160.96	-	944.96	600.00	350.00	950.00	(5.04)
790.930 · Repairs & Maintenance	5,723.00	-	-	5,723.00	3,000.00	2,750.00	5,750.00	(27.00)
<b>Total Expenditures</b>	<b>84,079.00</b>	<b>23,946.39</b>	<b>(450.00)</b>	<b>107,575.39</b>	<b>101,839.00</b>	<b>8,260.00</b>	<b>110,099.00</b>	<b>(2,523.61)</b>
<b>Revenues over (under) Expenditures</b>	<b>(39,929.00)</b>	<b>4,639.39</b>	<b>(23,881.03)</b>	<b>(59,170.64)</b>	<b>(65,854.00)</b>	<b>4,270.00</b>	<b>(61,584.00)</b>	<b>2,413.36</b>
<b>Other Financing Sources/Uses</b>								
3.700 · Transfer (to) from General Fund	44,028.00	(4,639.39)	(1,000.00)	38,388.61	65,854.00	(4,270.00)	61,584.00	(23,195.39)
<b>Total Other Financing Sources/Uses</b>	<b>44,028.00</b>	<b>(4,639.39)</b>	<b>(1,000.00)</b>	<b>38,388.61</b>	<b>65,854.00</b>	<b>(4,270.00)</b>	<b>61,584.00</b>	<b>(23,195.39)</b>
<b>Change in Fund Balance</b>	<b>\$ 4,099.00</b>	<b>\$ -</b>	<b>\$ (24,881.03)</b>	<b>\$ (20,782.03)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (20,782.03)</b>

\$ 110,099.00

CITY OF MACKINAC ISLAND - CAPITAL PROJECT

Section VII, Itema.

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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.403 · Capital Fund Millage	\$ 66,008.00	\$ 1,939.21	\$ -	\$ 67,947.21	\$ -	\$ -	\$ -	\$ 67,947.21
3.420 · Road Improvement Tax	68,008.00	2,939.21	-	70,947.21	-	-	-	70,947.21
3.430 · Post Office Lease	30,750.00	15,000.00	1,500.00	47,250.00	-	-	-	47,250.00
3.664 · Interest Income	26,697.00	11,757.52	-	38,454.52	-	-	-	38,454.52
Total Revenues	191,463.00	31,635.94	1,500.00	224,598.94	-	-	-	224,598.94
Expenditures								
900.905 · Library Building Rep and Maint	-	-	-	-	-	-	-	-
900.911 · Streets/Road Improvement	-	-	-	-	-	-	-	-
900.912 · Capital Millage	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Total Revenues over (under) Expenditures	191,463.00	31,635.94	1,500.00	224,598.94	-	-	-	224,598.94
Other Financing Sources/Uses								
3.700 · Transfer (to) from GF	(427,000.00)	-	(279,000.00)	(706,000.00)	-	-	-	(706,000.00)
Total Other Financing Sources/Uses	(427,000.00)	-	(279,000.00)	(706,000.00)	-	-	-	(706,000.00)
Change in Fund balance	\$ (235,537.00)	\$ 31,635.94	\$ (277,500.00)	\$ (481,401.06)	\$ -	\$ -	\$ -	(481,401.06)

l4029 \$ 67,240.00 road imp  
\$ 67,240.00 millage

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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
418.696 Bond Proceeds	\$ 3,075,107.00			\$ 3,075,107				\$ 3,075,107
Total Revenues	3,075,107.00	-	-	3,075,107.00	-	-	-	-
Expenditures								
418.970 Cap Outlay Townhomes	731,839.00	-	1,355,962.57	2,087,801.57	-	-	-	2,087,801.57
418.971 Professional Fees	42,070.00	-	-	42,070.00	-	-	-	42,070.00
Total Expenditures	773,909.00	-	1,355,962.57	2,129,871.57	-	-	-	2,129,871.57
Revenues over (under) Expenditures	2,301,198.00	-	(1,355,962.57)	945,235.43	-	-	-	(2,129,871.57)
Other Financing Sources/Uses								
418.697 Interest Income	11,926.00	588.38	-	12,514.38	-	-	-	12,514.38
Total Other Financing Sources/Uses	11,926.00	588.38	-	12,514.38	-	-	-	12,514.38
Change in Fund Balance	\$ 2,313,124.00	\$ 588.38	\$ (1,355,962.57)	\$ 957,749.81	\$ -	\$ -	\$ -	\$ (2,117,357.19)

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, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenue								
301.443 · Tax revenue	\$ 82,460.00	\$ 2,576.20	\$ (986.20)	\$ 84,050.00	\$ -	\$ -	\$ -	\$ 84,050.00
Net Ordinary Income	82,460.00	2,576.20	(986.20)	84,050.00	-	-	-	84,050.00
Expense								
371.800 · Principal Payments	\$ 67,721.00	\$ -	\$ -	\$ 67,721.00	\$ -	\$ -	\$ -	67,721.00
371.810 · Interest Payments	15,705.00	-	-	15,705.00	-	-	-	15,705.00
Total Expense	\$ 83,426.00	-	-	83,426.00	-	-	-	83,426.00
Revenues over (under) expenses	(966.00)	2,576.20	(986.20)	624.00	-	-	-	624.00
Other Financing Sources/Uses								
3.699 · Operating Transfers In	\$ 966.00	(2,576.20)	986.20	\$ (624.00)	-	-	\$ -	\$ (624.00)
3.664 · Interest Income	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	\$ 966.00	(2,576.20)	986.20	\$ (624.00)	\$ -	-	\$ -	\$ (624.00)
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024 interest	15,704.88	per loan document						
2024 princ	67,721.10							
					ck L4029	84,050.00		
2025-26								
principal	69,522.01							
interest	13,903.97							
	83,425.98							

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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
301.403 Current Tax Levy	\$ 290,601.74	\$ 9,112.88	\$ (3,523.62)	\$ 296,191.00	\$ -	-	\$ -	\$ 296,191.00
Total Revenues	\$ 290,601.74	\$ 9,112.88	\$ (3,523.62)	\$ 296,191.00	\$ -	\$ -	\$ -	\$ 296,191.00
Expenditures								
301.900 · Bond Principal Payments	\$ 85,000.00	-	-	85,000.00	-	-	-	85,000.00
301.992 · Bond Interest Payments	134,908.00	-	-	134,908.00	-	-	-	134,908.00
301.900 · Land Contract Principal Payments	45,191.47	15,697.01	-	60,888.48	-	-	-	60,888.48
301.992 · Land Contract Interest Payments	12,083.90	3,394.76	-	15,478.66	-	-	-	15,478.66
Total Expense	277,183.37	19,091.77	-	296,275.14	-	-	-	296,275.14
Revenues over (under) Expenditures	13,418.37	(9,978.89)	(3,523.62)	(84.14)	-	-	-	(84.14)
Other Financing Sources/Uses								
301.444 · Interest Income	1,484.62	1,098.38	-	2,583.00	-	-	-	2,583.00
Total Other Financing Sources/Uses	1,484.62	1,098.38	-	2,583.00	-	-	-	2,583.00
Change in Fund Balance	\$ 14,902.99	\$ (8,880.51)	\$ (3,523.62)	\$ 2,498.86	\$ -	\$ -	\$ -	\$ 2,498.86
Bond payment IntrApril and Oct 1 Princ April	134,908.00 85,000.00	per bond amort		Fund balance 3.31.24 projected change to fund balance		236,422.92 2,498.86 238,921.78		
Land contract 12 mos interest 12 mos principa	15,478.66 60,888.48	per land contract		ck with l4029	296,191.00			
25-26 Bond payment interest	90,000.00 130,848.00 220,848.00	Land contract		64,003.68 12,363.48 76,367.16				

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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
301.403 Current Tax Levy	\$ 464,433.03	\$ 12,232.36	\$ (3,298.00)	\$ 473,367.39	\$ -	\$ -	\$ -	473,367.39
Total Revenues	464,433.03	12,232.36	(3,298.00)	473,367.39	-	-	-	473,367.39
Expenditures								
301.900 · Bond Principal Payments	280,000.00	-	-	280,000.00	-	-	-	280,000.00
301.992 · Bond Interest Payments	79,910.03	106,670.22	-	186,580.25	-	-	-	186,580.25
Total Expense	359,910.03	106,670.22	-	466,580.25	-	-	-	466,580.25
Revenues over (under) Expenditures	104,523.00	(94,437.86)	(3,298.00)	6,787.14	-	-	-	6,787.14
Other Financing Sources/Uses								
301.699 · Transfer (to) from General Fund	-	-	-	-	-	-	-	-
301.444 · Interest Income	1,200.56	793.08	-	1,993.64	-	-	-	1,993.64
Total Other Financing Sources/Uses	1,200.56	793.08	-	1,993.64	-	-	-	1,993.64
Change in Fund Balance	\$ 105,723.56	\$ (93,644.78)	\$ (3,298.00)	\$ 8,780.78	\$ -	\$ -	\$ -	\$ 8,780.78

ck with l4029 473,367.00

Phase I

Interest April and Oct 1st	41,647.50	21667.50 april 2024
Principal Oct 1st	125,000.00	21667.50 oct 2024

Fund balance	3.31.24	68,969.00
		8,780.78
		77,749.78

Phase II

Interest Mar and Sept 1st	69,825.00	36075 sept 2024
Principal Sept 2024	155,000.00	33750 mar 2025

25-26	
Phase I	
Interest	39,960.00
Prin	130,000.00
	169,960.00

Phase III

Interest Mar and Sept 1st	72,920.22	int mar 2025
Principal Sept 2025		

Phase II	
Interest	65,100.00
Princ	160,000.00
	225,100.00
Phase III	
Interest	146,780.00

December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under)
			Princ	95,000.00			Section VII, Itema.
				241,780.00			



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

	For the Nine Months Ended December 31, 2024	Actual Jan - Mar 2024	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
300.000 Escrow Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-	-	-
Expenditures								
301.895 · Utilities	-	-	-	-	-	-	-	-
301.860 · Supplies	-	-	-	-	-	-	-	-
Total Expense	-	-	-	-	-	-	-	-
Revenues over (under) Expenditures	-	-	-	-	-	-	-	-
Other Financing Sources/Uses								
301.699 · Transfer (to) from General Fund	-	-	-	-	-	-	-	-
301.444 · Interest Income	9.00	2.95	-	11.95	-	-	-	11.95
Total Other Financing Sources/Uses	9.00	2.95	-	11.95	-	-	-	11.95
Net Change in Fund Balance	\$ 9.00	\$ 2.95	\$ -	\$ 11.95	\$ -	\$ -	\$ -	\$ 11.95

GF	Apr - Dec 24
Income	
1 · Taxes	
3.403 · Current Taxes	2,028,720.43
3.407 · Delinquent Taxes	143.34
Total 1 · Taxes	2,028,863.77
2 · Licenses & Permits	
3.450 · Franchise Fees	610,725.25
3.451 · Business Licenses	34,875.00
3.455 · Commercial Bike Licenses	74,250.00
3.457 · Motor Vehicle Permits	95,480.00
3.458 · Street/ROW Permits	500.00
3.476 · Stable & Barn Permits	5,400.00
3.486 · Carriage, Taxi & Dray	32,735.00
3.489 · Transient Bicycle Fee	152,202.00
3.490 · Annual Bike Licenses	13,571.25
3.492 · Snowmobile Permits	855.00
Total 2 · Licenses & Permits	1,020,593.50
3 · State Revenues	
3.541 · Sales Tax	41,936.00
3.542 · Liquor Licenses	16,093.29
3.545 · Other State Revenue	3,148.86
3.551 · In-Service Training	6,000.00
3.552 · MCOLES	5,194.62
3.709 · Marine Assistant - MDOT	46,803.00
Total 3 · State Revenues	155,140.48
4 · Fines & Forfeits	
3.491 · Impound Fees	820.00
3.660 · Ordinance Fines	880.00
Total 4 · Fines & Forfeits	1,700.00
5 · Charges for Services	
3.618 · Collection Fees	63,380.50
3.620 · Recreation Fees	3,660.00
Total 5 · Charges for Services	67,040.50
6 · Interest & Rents	
3.664 · Interest Income	34,004.43
3.675 · Rents & Royalties	62,434.34
Total 6 · Interest & Rents	96,438.77
7 · Other Revenue Sources	
3.680 · Telescope Revenue	527.81
3.683 · Stuart House Admission/Donation	14,346.32
3.690 · War Memorial Revenue	500.00
3.693 · Refunds & Rebates	1,581.66
3.696 · Sales & Donations	10,619.69

3.697 · Miscellaneous Revenue	183,827.00
3.698 · Marine Winter Ferry Subsidy	16,820.00
3.701 · Life Insurance Reimbursements	1,323.00
3.703 · Workers Comp Reimbursements	9,467.00
3.708 · Recreation Grants	103,877.87
Total 7 · Other Revenue Sources	342,890.35
Total Income	3,712,667.37
Expense	
101.000 · City Council	
101.702 · Salaries	14,526.00
101.714 · Fringe Benefits	1,111.24
101.801 · Contracted Services	38,720.84
101.860 · Transportation	528.12
101.900 · Printing & Publishing	630.00
101.958 · Dues	669.00
101.960 · Miscellaneous	2,671.34
Total 101.000 · City Council	58,856.54
102.000 · Mayor's Assistant	
102.702 · Salaries	42,834.74
102.714 · Fringe Benefits	4,229.52
Total 102.000 · Mayor's Assistant	47,064.26
192.000 · Elections	
192.702 · Election wages	3,394.16
192.714 · Fringes	332.76
192.740 · Operating Supplies	1,709.68
192.801 · Contracted Services	1,516.69
192.900 · Printing & Publishing	696.48
Total 192.000 · Elections	7,649.77
208.000 · Accounting	
208.801 · Contracted Services	50,345.00
Total 208.000 · Accounting	50,345.00
209.000 · Assessor	
209.830 · Repair & Maintenance	193.75
209.702 · Salaries	19,874.38
209.714 · Fringe Benefits	1,634.06
209.740 · Operating Supplies	702.00
209.801 · Contracted Services	20,885.81
Total 209.000 · Assessor	43,290.00
210.000 · Legal	
210.801 · Contracted Services	207,931.00
210.802 · Planning Commission Legal	5,820.00
210.803 · HDC Legal	31,509.06
Total 210.000 · Legal	245,260.06
215.000 · City Clerk	

215.702 · Salaries	35,384.60
215.703 · Salary - Deputy Clerk	8,134.55
215.714 · Fringe Benefits	4,621.24
215.740 · Operating Supplies	710.76
215.958 · Dues	81.00
215.960 · Miscellaneous	2,068.38
Total 215.000 · City Clerk	51,000.53
247.000 · Board of Review	
247.860 · Transportation	0.00
247.900 · Printing & Publishing	0.00
Total 247.000 · Board of Review	0.00
253.000 · City Treasurer	
253.702 · Salaries	35,802.65
253.714 · Fringe Benefits	3,738.91
253.740 · Operating Supplies	2,698.00
253.900 · Printing & Publishing	3,806.00
Total 253.000 · City Treasurer	46,045.56
265.000 · City Hall	
265.727 · Office supplies	1,196.81
265.740 · Operating Supplies	6,201.11
265.850 · Communications	24,621.15
265.922 · Refuse	90.00
Total 265.000 · City Hall	32,109.07
267.000 · Restrooms	
267.740 · Operating Supplies	22,185.03
267.801 · Contracted Service	83,807.84
267.930 · Repairs & Maintenance	895.37
Total 267.000 · Restrooms	106,888.24
305.000 · Police Department	
305.702 · Salaries	466,185.14
305.714 · Fringe Benefits	82,145.64
305.720 · Pre-Employment Testing	1,727.00
305.740 · Operating Supplies	2,568.80
305.745 · Uniforms & Equipment	26,198.06
305.801 · Contracted Service	21,016.36
305.850 · Communications	1,123.36
305.860 · Transportation	919.28
305.873 · Gasoline	5,186.02
305.875 · Snowmobile Permits	327.92
305.900 · Printing & Publishing	0.00
305.902 · In-Service Training	1,020.52
305.930 · Repairs & Maintenance	2,769.98
305.935 · Vehicle Repairs	2,739.90
305.970 · Capital Outlay	6,500.00

Total 305.000 · Police Department	620,427.98
336.000 · Fire Department	
336.702 · Salaries	69,749.72
336.714 · Fringe Benefits	5,335.81
336.740 · Operating Supplies	1,462.73
336.745 · Uniforms & Equipment	15,154.55
336.850 · Communications	252.07
336.860 · Transportation	263.20
336.930 · Repairs & Maintenance	17,631.24
336.935 · Vehicle Repairs	3,268.16
336.958 · Dues	100.00
336.960 · Miscellaneous	74.25
Total 336.000 · Fire Department	113,291.73
346.000 · Marine Rescue	
346.702 · Salaries	32,715.90
346.714 · Fringe Benefits	3,487.62
346.873 · Gasoline	11,057.52
346.930 · Repair & Maintenance	1,217.62
346.740 · Operating Supplies	704.02
Total 346.000 · Marine Rescue	49,182.68
412.000 · Architect	
412.801 · Contracted Services	7,637.50
Total 412.000 · Architect	7,637.50
448.000 · Public Works/Street Lights	
448.702 · Salaries	176,201.64
448.714 · Fringe Benefits	17,072.52
448.740 · Operating Supplies	31,090.41
448.741 · Garbage Bags	68,352.56
448.742 · Christmas Decorations	4,584.35
448.801 · Contracted Services	7,878.00
448.860 · Transportation	2,080.00
448.930 · Repairs & Maintenance	85.98
448.975 · Street Improvements	40,002.41
448.980 · Sidewalk Improvements	2,447.01
Total 448.000 · Public Works/Street Light	349,794.88
450.000 · Buildings & Grounds	
450.921 · Electricity	41,411.46
450.922 · Water	10,683.39
450.930 · Protection One	6,504.14
450.931 · Elevator Annual Maintenance	10,280.56
450.932 · Repairs & Maintenance	47,173.37
450.940 · Coal Dock Bottomland Lease	3,529.00
450.970 · Capital Outlay	290,200.00
450.993 · Property Taxes	35,310.67

Total 450.000 · Buildings & Grounds	445,092.59
651.000 · EMS	
651.801 · Contracted Services	189,158.49
Total 651.000 · EMS	189,158.49
751.000 · Recreation Department	
751.702 · Salaries	34,454.46
751.704 · Hourly wages	1,568.00
751.714 · Fringe Benefits	3,668.52
751.740 · Operating Supplies	1,694.05
751.760 · Program Expenditures	7,598.29
751.860 · Transportation	783.52
751.902 · In-Service Training	776.22
751.930 · Repairs & Maintenance	2,272.89
751.958 · Dues	740.00
751.960 · Miscellaneous	3,462.54
751.962 · Fireworks Expense	10,800.00
751.964 · War Memorial	120.00
751.970 · Capital Improvements	93,877.07
751.980 · Recreation Grant	12,221.68
Total 751.000 · Recreation Department	174,037.24
752.000 · Stuart House	
752.702 · Salaries	11,217.46
752.714 · Fringe Benefits	1,385.37
752.740 · Operating Supplies	148.45
Total 752.000 · Stuart House	12,751.28
851.000 · Insurance	
851.714 · Liability & Property	43,234.33
851.715 · Worker's Compensation	7,512.47
851.716 · Hospitalization	178,177.62
851.717 · Life Insurance	2,254.00
851.719 · Medical Reimbursements	22,379.10
Total 851.000 · Insurance	253,557.52
965.000 · Operating Transfers	
965.896 · Trsfr - Engineering Department	71,625.65
965.898 · Trsfr - Fire Truck Debt Svc	966.17
965.993 · Trsfr - Capital Outlay	(427,000.00)
965.996 · Trsfr - Major Street Fund	338,009.70
965.997 · Trsfr - Local Street Fund	387,231.78
965.998 · Trsfr - Library Fund	44,028.09
965.999 · Trsfr - Cemetery Fund	1,547.07
Total 965.000 · Operating Transfers	416,408.46
Total Expense	2,949,486.48
Net Income	356,853.28

## Jan - Mar 24

## Income

## 1 · Taxes

3.403 · Current Taxes 25,027.57

3.407 · Delinquent Taxes 35,312.85

Total 1 · Taxes 60,340.42

## 2 · Licenses &amp; Permits

3.451 · Business Licenses 750.00

3.457 · Motor Vehicle Permits 52,320.00

3.458 · Street/ROW Permits 250.00

3.476 · Stable &amp; Barn Permits 100.00

Total 2 · Licenses &amp; Permits 53,420.00

## 3 · State Revenues

3.541 · Sales Tax 20,241.00

3.709 · Marine Assistant - MDOT 25,465.00

Total 3 · State Revenues 45,706.00

## 5 · Charges for Services

3.618 · Collection Fees 31,957.70

3.620 · Recreation Fees 494.00

Total 5 · Charges for Services 32,451.70

## 6 · Interest &amp; Rents

3.671 · Lease interest income 23.63

3.664 · Interest Income 24,947.08

3.675 · Rents &amp; Royalties 61,352.34

Total 6 · Interest &amp; Rents 86,323.05

## 7 · Other Revenue Sources

1.502 · Federal Revenue 4,541.00

3.693 · Refunds &amp; Rebates 2,150.30

3.694 · Housing Management Income 100,000.00

3.696 · Sales &amp; Donations 109.00

3.697 · Miscellaneous Revenue 6,654.06

3.701 · Life Insurance Reimbursements (228.48)

Total 7 · Other Revenue Sources 113,225.88

Total Income 391,467.05

## Expense

## 101.000 · City Council

101.702 · Salaries 7,923.00

101.714 · Fringe Benefits 606.12

101.801 · Contracted Services 6,961.40

101.900 · Printing &amp; Publishing 200.00

101.958 · Dues 637.00

101.960 · Miscellaneous (82.21)

Total 101.000 · City Council 16,245.31

102.000 · Mayor's Assistant

102.702 · Salaries	15,262.31
102.714 · Fringe Benefits	1,597.91
Total 102.000 · Mayor's Assistant	16,860.22
192.000 · Elections	
192.702 · Election wages	872.41
192.714 · Fringes	97.16
192.740 · Operating Supplies	146.73
192.801 · Contracted Services	615.00
192.900 · Printing & Publishing	63.08
Total 192.000 · Elections	1,794.38
208.000 · Accounting	
208.801 · Contracted Services	13,975.00
Total 208.000 · Accounting	13,975.00
209.000 · Assessor	
209.702 · Salaries	7,081.34
209.714 · Fringe Benefits	874.57
209.740 · Operating Supplies	260.00
209.801 · Contracted Services	6,069.72
209.900 · Printing & Publishing	380.00
Total 209.000 · Assessor	14,665.63
210.000 · Legal	
210.801 · Contracted Services	65,847.60
210.802 · Planning Commission Legal	2,072.00
210.803 · HDC Legal	22,157.75
Total 210.000 · Legal	90,077.35
215.000 · City Clerk	
215.702 · Salaries	13,174.71
215.703 · Salary - Deputy Clerk	2,192.44
215.714 · Fringe Benefits	1,294.86
215.740 · Operating Supplies	109.87
215.960 · Miscellaneous	717.47
Total 215.000 · City Clerk	17,489.35
247.000 · Board of Review	
247.860 · Transportation	166.25
247.900 · Printing & Publishing	220.00
Total 247.000 · Board of Review	386.25
253.000 · City Treasurer	
253.702 · Salaries	12,756.66
253.714 · Fringe Benefits	975.88
253.740 · Operating Supplies	549.00
Total 253.000 · City Treasurer	14,281.54
265.000 · City Hall	
265.727 · Office supplies	85.25
265.740 · Operating Supplies	1,823.86



265.850 · Communications	21,565.44
265.922 · Refuse	46.10
265.930 · Repairs & Maintenance	104.75
265.970 · Capital Outlay	6,620.26
Total 265.000 · City Hall	30,245.66
305.000 · Police Department	
305.702 · Salaries	148,480.60
305.714 · Fringe Benefits	30,887.03
305.720 · Pre-Employment Testing	113.00
305.740 · Operating Supplies	770.95
305.745 · Uniforms & Equipment	2,051.36
305.801 · Contracted Service	3,509.25
305.850 · Communications	2,032.39
305.860 · Transportation	1,207.68
305.873 · Gasoline	6,978.64
305.900 · Printing & Publishing	4.95
305.902 · In-Service Training	500.00
305.930 · Repairs & Maintenance	854.54
305.935 · Vehicle Repairs	1,397.14
305.970 · Capital Outlay	780.55
Total 305.000 · Police Department	199,568.08
336.000 · Fire Department	
336.702 · Salaries	56,759.34
336.714 · Fringe Benefits	4,614.60
336.740 · Operating Supplies	860.84
336.745 · Uniforms & Equipment	5,338.09
336.850 · Communications	36.01
336.860 · Transportation	1,325.00
336.902 · In-Service Training	1,989.60
336.930 · Repairs & Maintenance	11,343.13
336.960 · Miscellaneous	879.00
Total 336.000 · Fire Department	83,145.61
346.000 · Marine Rescue	
346.940 · Boat Dockage	4,180.00
346.740 · Operating Supplies	615.43
Total 346.000 · Marine Rescue	4,795.43
412.000 · Architect	
412.801 · Contracted Services	4,362.50
Total 412.000 · Architect	4,362.50
448.000 · Public Works/Street Lights	
448.702 · Salaries	39,761.51
448.714 · Fringe Benefits	4,381.27
448.740 · Operating Supplies	3,250.30
448.741 · Garbage Bags	45,092.20

448.742 · Christmas Decorations	57.42
448.860 · Transportation	150.00
448.930 · Repairs & Maintenance	143.90
448.941 · Hydrant Rentals	9,000.00
448.975 · Street Improvements	302.34
448.980 · Sidewalk Improvements	3,286.52
Total 448.000 · Public Works/Street Light	105,425.46
450.000 · Buildings & Grounds	
450.921 · Electricity	27,147.09
450.922 · Water	2,449.64
450.923 · Internet services	1,604.14
450.932 · Repairs & Maintenance	15,812.67
450.970 · Capital Outlay	8,700.00
450.993 · Property Taxes	(13,873.48)
Total 450.000 · Buildings & Grounds	41,840.06
611.000 · Medical Center	
611.801 · Contracted Services	30,000.00
Total 611.000 · Medical Center	30,000.00
651.000 · EMS	
651.801 · Contracted Services	86,621.67
Total 651.000 · EMS	86,621.67
751.000 · Recreation Department	
751.702 · Salaries	12,970.74
751.704 · Hourly wages	5,372.00
751.714 · Fringe Benefits	2,086.12
751.740 · Operating Supplies	506.79
751.760 · Program Expenditures	382.98
751.860 · Transportation	193.91
751.902 · In-Service Training	262.56
751.970 · Capital Improvements	(114.97)
751.980 · Recreation Grant	1,042.89
Total 751.000 · Recreation Department	22,703.02
752.000 · Stuart House	
752.740 · Operating Supplies	15.00
Total 752.000 · Stuart House	15.00
851.000 · Insurance	
851.714 · Liability & Property	13,994.28
851.715 · Worker's Compensation	2,806.99
851.716 · Hospitalization	58,155.09
851.717 · Life Insurance	801.60
851.719 · Medical Reimbursements	2,581.44
Total 851.000 · Insurance	78,339.40
965.000 · Operating Transfers	
965.896 · Trsfr - Engineering Department	13,288.61

965.898 · Trsfr - Fire Truck Debt Svc	(2,576.20)
965.991 · Trsfr - Forest Way Debt Serv	65,000.00
965.995 · Trsfr - Coal Dock Debt Service	0.00
965.996 · Trsfr - Major Street Fund	(28,767.50)
965.997 · Trsfr - Local Street Fund	(14,517.85)
965.998 · Trsfr - Library Fund	(4,428.65)
965.999 · Trsfr - Cemetery Fund	2.09
Total 965.000 · Operating Transfers	28,000.50
Total Expense	900,837.42
Net Income	(509,370.37)

751.902 · In-Service Training	776.22
751.930 · Repairs & Maintenance	2,272.89
751.958 · Dues	740.00
751.960 · Miscellaneous	3,462.54
751.962 · Fireworks Expense	10,800.00
751.964 · War Memorial	120.00
751.970 · Capital Improvements	93,877.07
751.980 · Recreation Grant	12,221.68
Total 751.000 · Recreation Department	174,037.24
752.000 · Stuart House	
752.702 · Salaries	11,217.46
752.714 · Fringe Benefits	1,385.37
752.740 · Operating Supplies	148.45
Total 752.000 · Stuart House	12,751.28
851.000 · Insurance	
851.714 · Liability & Property	43,234.33
851.715 · Worker's Compensation	7,512.47
851.716 · Hospitalization	178,177.62
851.717 · Life Insurance	2,254.00
851.719 · Medical Reimbursements	22,379.10
Total 851.000 · Insurance	253,557.52
965.000 · Operating Transfers	
965.896 · Trsfr - Engineering Department	71,625.65
965.898 · Trsfr - Fire Truck Debt Svc	966.17
965.993 · Trsfr - Capital Outlay	(427,000.00)
965.996 · Trsfr - Major Street Fund	373,974.41
965.997 · Trsfr - Local Street Fund	387,231.78
965.998 · Trsfr - Library Fund	44,028.09
965.999 · Trsfr - Cemetery Fund	1,547.07
Total 965.000 · Operating Transfers	452,373.17
Total Expense	3,355,814.09
Net Income	356,853.28

# City of Mackinac Island

As of and For the  
Nine Months  
Ended  
December 31,  
2024 and 2023

Financial  
Statements –  
Modified Cash  
Basis

# CITY OF MACKINAC ISLAND

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# CITY OF MACKINAC ISLAND

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## CITY OF MACKINAC ISLAND - GENERAL FUND

## BALANCE SHEETS

Substantially all disclosures required by the modified cash basis of accounting are omitted.

		December 31	
		2024	2023
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1.001 · Cash - Checking	\$	70,912	\$ 115,888
1.002 · Combined Cash		885,454	1,207,195
1.003 · Payroll Cash		81,823	29,456
1.004 · Petty Cash		50	50
1.007 · Health Account		5,432	5,020
Total Checking/Savings		<u>1,043,671</u>	<u>1,357,609</u>
Other Current Assets			
1.016 · Prepaid Expenses		50,993	44,386
1.068 · Due From Transportation Authority		771,448	571,448
1.069 · Due from Other Funds		-	47,600
1.070 · Due from DPW		1,188	816
Total Other Current Assets		<u>823,629</u>	<u>664,250</u>
Total Current Assets		<u>1,867,300</u>	<u>2,021,859</u>
Other Assets			
1.189 · Lease Receivable		<u>23,813</u>	<u>46,128</u>
<b>TOTAL ASSETS</b>		<b><u>\$ 1,891,113</u></b>	<b><u>\$ 2,067,987</u></b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
Liabilities			
Other Current Liabilities			
1.258 · Payroll Liabilities		1,072	2,653
1.259 · Due to Other Funds		-	433
1.265 · Arts in the Park		411	411
1.339 · Unavailable lease revenue		22,338	44,676
Total Other Current Liabilities		<u>23,821</u>	<u>48,173</u>
Total Current Liabilities		<u>23,821</u>	<u>48,173</u>
Total Liabilities		<u>23,821</u>	<u>48,173</u>
Fund Balance			
Fund Balance			
Nonspendable		56,425	44,386
Unassigned		1,454,014	1,322,377
Net Change in Fund Balance		356,853	653,051
Fund Balance		<u>1,867,292</u>	<u>2,019,814</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b><u>\$ 1,891,113</u></b>	<b><u>\$ 2,067,987</u></b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - GENERAL FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31			
	2024	2023	\$ Change	% Change
Revenues				
1 · Taxes				
3.403 · Current Taxes	\$ 2,028,720	\$ 1,892,872	\$ 135,848	7.2%
3.407 · Delinquent Taxes	143	147	\$ (4)	(2.7%)
Total 1 · Taxes	2,028,863	1,893,019	135,844	7.2%
2 · Licenses & Permits				
3.450 · Franchise Fees	610,725	664,788	(54,063)	(8.1%)
3.451 · Business Licenses	34,875	34,455	420	1.2%
3.455 · Commercial Bike Licenses	74,250	75,550	(1,300)	(1.7%)
3.457 · Motor Vehicle Permits	95,480	142,240	(46,760)	(32.9%)
3.458 · Street/ROW Permits	500	425	75	17.6%
3.476 · Stable & Barn Permits	5,400	5,500	(100)	(1.8%)
3.486 · Carriage, Taxi & Dray	32,735	32,735	-	0.0%
3.489 · Transient Bicycle Fee	152,202	158,629	(6,427)	(4.1%)
3.490 · Annual Bike Licenses	13,571	13,835	(264)	(1.9%)
3.492 · Snowmobile Permits	855	470	385	81.9%
Total 2 · Licenses & Permits	1,020,593	1,128,627	(108,034)	(9.6%)
3 · State Revenues				
3.541 · Sales Tax	41,936	43,248	(1,312)	(3.0%)
3.542 · Liquor Licenses	16,093	14,016	2,077	14.8%
3.545 · Other State Revenue	3,149	3,302	(153)	(4.6%)
3.551 · In-Service Training	6,000	-	6,000	100.0%
3.552 · MCOLES	5,195	2,464	2,731	110.8%
3.709 · Marine Assistant - MDOT	46,803	66,904	(20,101)	(30.0%)
Total 3 · State Revenues	119,176	129,934	(10,758)	(8.3%)
4 · Fines & Forfeits				
3.491 · Impound Fees	820	1,840	(1,020)	(55.4%)
3.660 · Ordinance Fines	880	1,650	(770)	(46.7%)
Total 4 · Fines & Forfeits	1,700	3,490	(1,790)	(51.3%)
5 · Charges for Services				
3.618 · Collection Fees	63,381	67,788	(4,407)	(6.5%)
3.620 · Recreation Fees	3,660	12,468	(8,808)	(70.6%)
Total 5 · Charges for Services	67,041	80,256	(13,215)	(16.5%)
6 · Interest & Rents				
3.664 · Interest Income	34,004	25,527	8,477	33.2%
3.675 · Rents & Royalties	62,434	46,662	15,772	33.8%
	96,438	72,189	24,249	33.6%

Continued...



## CITY OF MACKINAC ISLAND - GENERAL FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
7 · Other Revenue Sources				
1.502 · Federal Revenue	\$ -	\$ 5,687	\$ (5,687)	(100.0%)
3.680 · Telescope Revenue	528	597	(69)	(11.6%)
3.683 · Stuart House Admission/Donation	14,346	33,001	(18,655)	(56.5%)
3.690 · War Memorial Revenue	500	500	-	0.0%
3.693 · Refunds & Rebates	1,582	8,065	(6,483)	(80.4%)
3.696 · Sales & Donations	10,620	7,668	2,952	38.5%
3.697 · Miscellaneous Revenue	183,827	84,332	99,495	118.0%
3.698 · Marine Winter Ferry Subsidy	16,820	200,001	(183,181)	(91.6%)
3.701 · Life Insurance Reimbursements	1,323	1,301	22	1.7%
3.703 · Workers Comp Reimbursements	9,467	8,184	1,283	15.7%
3.708 · Recreation Grants	103,878	4,009	99,869	2,491.1%
Total 7 · Other Revenue Sources	342,891	353,345	(4,767)	2,424.9%
Total Revenues	3,676,702	3,660,860	15,842	0.4%
Expenditures				
101.000 · City Council				
101.702 · Salaries	14,526	12,001	2,525	21.0%
101.714 · Fringe Benefits	1,112	918	194	21.1%
101.801 · Contracted Services	38,721	28,252	10,469	37.1%
101.860 · Transportation	1,177	-	1,177	100.0%
101.861 · Ferry Service Expense	-	201,840	(201,840)	(100.0%)
101.900 · Printing & Publishing	630	550	80	14.5%
101.958 · Dues	669	180	489	271.7%
101.960 · Miscellaneous	2,671	1,598	1,073	67.1%
Total 101.000 · City Council	59,506	245,339	(185,833)	(75.7%)
102.000 · Mayor's Assistant				
102.702 · Salaries	42,835	39,586	3,249	8.2%
102.714 · Fringe Benefits	4,229	4,125	104	2.5%
Total 102.000 · Mayor's Assistant	47,064	43,711	3,353	7.7%
192.000 · Elections				
192.702 · Election wages	3,394	1,019	2,375	233.1%
192.714 · Fringes	333	110	223	202.7%
192.740 · Operating Supplies	1,710	53	1,657	3,126.4%
192.801 · Contracted Services	1,517	536	981	183.0%
192.900 · Printing & Publishing	696	609	87	14.3%
Total 192.000 · Elections	7,650	2,327	5,323	228.7%

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
208.000 · Accounting				
208.801 · Contracted Services	\$ 50,345	\$ 44,529	\$ 5,816	13.1%
Total 208.000 · Accounting	50,345	44,529	5,816	13.1%
209.000 · Assessor				
209.702 · Salaries	19,874	19,221	653	3.4%
209.714 · Fringe Benefits	1,634	1,635	(1)	(0.1%)
209.740 · Operating Supplies	1,462	631	831	131.7%
209.801 · Contracted Services	20,886	20,866	20	0.1%
209.830 · Repair & Maintenance	194	-	194	100.0%
209.900 · Printing & Publishing	-	720	(720)	(100.0%)
Total 209.000 · Assessor	44,050	43,073	977	2.3%
210.000 · Legal				
210.801 · Contracted Services	207,931	162,220	45,711	28.2%
210.802 · Planning Commission Legal	5,820	8,690	(2,870)	(33.0%)
210.803 · HDC Legal	31,509	17,420	14,089	80.9%
Total 210.000 · Legal	245,260	188,330	56,930	30.2%
215.000 · City Clerk				
215.702 · Salaries	35,385	34,445	940	2.7%
215.703 · Salary - Deputy Clerk	8,135	5,596	2,539	45.4%
215.714 · Fringe Benefits	4,621	4,450	171	3.8%
215.740 · Operating Supplies	711	780	(69)	(8.8%)
215.958 · Dues	81	-	81	100.0%
215.960 · Miscellaneous	2,068	1,966	102	5.2%
Total 215.000 · City Clerk	51,001	47,237	3,764	8.0%
253.000 · City Treasurer				
253.702 · Salaries	35,803	34,625	1,178	3.4%
253.714 · Fringe Benefits	3,739	3,649	90	2.5%
253.740 · Operating Supplies	1,289	1,935	(646)	(33.4%)
253.900 · Printing & Publishing	3,806	3,874	(68)	(1.8%)
Total 253.000 · City Treasurer	44,637	44,083	554	1.3%

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
265.000 · City Hall				
265.727 · Office Supplies	\$ 1,197	\$ 3,788	\$ (2,591)	(68.4%)
265.740 · Operating Supplies	6,361	13,975	(7,614)	(54.5%)
265.850 · Communications	24,621	36,276	(11,655)	(32.1%)
265.922 · Refuse	90	117	(27)	(23.1%)
265.930 · Repairs & Maintenance	-	5	(5)	(100.0%)
265.970 · Capital Outlay	-	5,113	(5,113)	(100.0%)
Total 265.000 · City Hall	32,269	59,274	(27,005)	(45.6%)
267.000 · Restrooms				
267.740 · Operating Supplies	22,185	26,539	(4,354)	(16.4%)
267.801 · Contracted Services	83,808	79,362	4,446	5.6%
267.930 · Repairs & Maintenance	895	5,484	(4,589)	(83.7%)
Total 267.000 · Restrooms	106,888	111,385	(4,497)	(4.0%)
305.000 · Police Department				
305.702 · Salaries	466,185	424,711	41,474	9.8%
305.714 · Fringe Benefits	82,146	79,060	3,086	3.9%
305.720 · Pre-Employment Testing	1,727	943	784	83.1%
305.740 · Operating Supplies	2,569	3,894	(1,325)	(34.0%)
305.745 · Uniforms & Equipment	26,198	2,226	23,972	1,076.9%
305.801 · Contracted Service	21,016	17,384	3,632	20.9%
305.850 · Communications	1,123	4,084	(2,961)	(72.5%)
305.860 · Transportation	919	2,364	(1,445)	(61.1%)
305.873 · Gasoline	5,186	5,977	(791)	(13.2%)
305.875 · Snowmobile Permits	328	327	1	0.3%
305.902 · In-Service Training	1,021	-	1,021	100.0%
305.930 · Repairs & Maintenance	2,770	1,828	942	51.5%
305.935 · Vehicle Repairs	2,740	490	2,250	459.2%
305.958 · Dues	-	115	(115)	(100.0%)
305.970 · Capital Outlay	6,500	72,878	(66,378)	(91.1%)
Total 305.000 · Police Department	620,428	616,281	4,147	0.7%
336.000 · Fire Department				
336.702 · Salaries	69,750	56,143	13,607	24.2%
336.714 · Fringe Benefits	5,337	4,296	1,041	24.2%
336.740 · Operating Supplies	1,463	1,230	233	18.9%
336.745 · Uniforms & Equipment	15,155	712	14,443	2,028.5%
336.850 · Communications	252	396	(144)	(36.4%)
336.860 · Transportation	263	5	258	5,160.0%
336.930 · Repairs & Maintenance	17,630	22,772	(5,142)	(22.6%)
336.935 · Vehicle Repairs	3,268	-	3,268	100.0%
336.958 · Dues	100	75	25	33.3%
336.960 · Miscellaneous	74	100	(26)	(26.0%)
Total 336.000 · Fire Department	113,292	85,729	27,563	32.2%

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
346.000 · Marine Rescue				
346.702 · Salaries	\$ 32,716	\$ 24,997	\$ 7,719	30.9%
346.714 · Fringe Benefits	3,487	3,195	292	9.1%
346.740 · Operating Supplies	704	1,112	(408)	(36.7%)
346.873 · Gasoline	11,058	7,286	3,772	51.8%
346.930 · Repairs & Maintenance	1,218	2,650	(1,432)	(54.0%)
346.970 · Capital Outlay	-	40,000	\$ (40,000)	(100.0%)
Total 346.000 · Marine Rescue	49,183	79,240	9,943	(37.9%)
412.000 · Architect				
412.801 · Contracted Service	7,638	21,803	(14,165)	(65.0%)
Total 412.000 · Architect	7,638	21,803	(14,165)	(65.0%)
448.000 · Public Works/Street Lights				
448.702 · Salaries	176,202	177,861	(1,659)	(0.9%)
448.714 · Fringe Benefits	17,075	17,771	(696)	(3.9%)
448.740 · Operating Supplies	34,938	32,699	2,239	6.8%
448.741 · Garbage Bags	64,503	22,290	42,213	189.4%
448.742 · Christmas Decorations	4,424	5,134	(710)	(13.8%)
448.801 · Contracted Services	7,878	7,898	(20)	(0.3%)
448.860 · Transportation	2,080	2,940	(860)	(29.3%)
448.930 · Repairs & Maintenance	86	2,386	(2,300)	(96.4%)
448.970 · Capital Outlay	-	29,022	(29,022)	(100.0%)
448.975 · Street Improvements	40,002	40,754	(752)	(1.8%)
448.980 · Sidewalk Improvements	2,447	1,595	852	53.4%
Total 448.000 · Public Works/Street Lights	349,635	340,350	9,285	2.7%
450.000 · Buildings & Grounds				
450.921 · Electricity	41,411	51,029	(9,618)	(18.8%)
450.922 · Water	10,683	10,690	(7)	(0.1%)
450.923 · Internet services	-	3,984	(3,984)	(100.0%)
450.930 · Protection One	6,504	5,252	1,252	23.8%
450.931 · Elevator Annual Maintenance	10,281	11,754	(1,473)	(12.5%)
450.932 · Repairs & Maintenance	47,173	35,188	11,985	34.1%
450.940 · Coal Dock Bottomland Lease	3,529	2,800	729	26.0%
450.970 · Capital Outlay	290,200	5,030	285,170	5,669.4%
450.993 · Property Taxes	35,311	32,336	2,975	9.2%
Total 450.000 · Buildings & Grounds	445,092	158,063	287,029	181.6%

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
611.000 · Medical Center				
611.801 · Contracted Services	\$ -	\$ -	\$ -	0.0%
Total 611.000 · Medical Center	-	-	-	0.0%
651.000 · EMS				
651.801 · Contracted Services	189,158	174,288	14,870	8.5%
Total 651.000 · EMS	189,158	174,288	14,870	8.5%
751.000 · Recreation Department				
751.702 · Salaries	34,454	33,649	805	2.4%
751.704 · Hourly wages	1,568	1,976	(408)	(20.6%)
751.714 · Fringe Benefits	3,668	3,752	(84)	(2.2%)
751.740 · Operating Supplies	1,694	4,204	(2,510)	(59.7%)
751.760 · Program Expenditures	7,598	8,406	(808)	(9.6%)
751.850 · Communications	-	150	(150)	(100.0%)
751.860 · Transportation	784	954	(170)	(17.8%)
751.902 · In-Service Training	776	3,950	(3,174)	(80.4%)
751.930 · Repairs & Maintenance	2,273	899	1,374	152.8%
751.958 · Dues	740	180	560	311.1%
751.960 · Miscellaneous	3,463	-	3,463	100.0%
751.962 · Fireworks Expense	10,800	10,600	200	1.9%
751.963 · War Memorial	120	310	(190)	(61.3%)
751.970 · Capital Improvements	93,877	4,468	89,409	2,001.1%
751.980 · Recreation Grant	12,222	8,386	3,836	45.7%
Total 751.000 · Recreation Department	174,037	81,884	92,153	112.5%
752.000 · Stuart House				
752.702 · Salaries	11,217	12,308	(1,091)	(8.9%)
752.714 · Fringe Benefits	1,386	1,688	(302)	(17.9%)
752.740 · Operating Supplies	148	334	(186)	(55.7%)
Total 752.000 · Stuart House	12,751	14,330	(1,579)	(11.0%)

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
851.000 · Insurance				
851.714 · Liability & Property	\$ 43,234	\$ 45,435	\$ (2,201)	(4.8%)
851.715 · Worker's Compensation	7,512	6,265	1,247	19.9%
851.716 · Hospitalization	178,178	153,052	25,126	16.4%
851.717 · Life Insurance	2,254	2,301	(47)	(2.0%)
851.719 · Medical Reimbursements	22,379	18,183	4,196	23.1%
Total 851.000 · Insurance	<u>253,557</u>	<u>225,236</u>	<u>28,321</u>	<u>12.6%</u>
Total Expenditures	<u>2,903,441</u>	<u>2,626,492</u>	<u>276,949</u>	<u>10.5%</u>
Revenues over (under) Expenditures	<u>773,261</u>	<u>1,034,368</u>	<u>(261,107)</u>	<u>(25.2%)</u>
Other Financing Sources/Uses				
965.896 · Transfer (to) from Engineering Department	(71,626)	3,388	(75,014)	(2,214.1%)
965.898 · Transfer (to) from Fire Truck Debt Svc	(966)	(2,650)	1,684	63.5%
965.993 · Transfer (to) from Capital Outlay	427,000	-	427,000	100.0%
965.996 · Transfer (to) from Major Street Fund	(338,009)	(113,106)	(224,903)	(198.8%)
965.997 · Transfer (to) from Local Street Fund	(387,232)	(212,197)	(175,035)	(82.5%)
965.998 · Transfer (to) from Library Fund	(44,028)	(51,282)	7,254	14.1%
965.999 · Transfer (to) from Cemetery Fund	(1,547)	(5,470)	3,923	71.7%
Total Other Financing Sources/Uses	<u>(416,408)</u>	<u>(381,317)</u>	<u>(35,091)</u>	<u>(9.2%)</u>
Net Change in Fund Balance	<u>\$ 356,853</u>	<u>\$ 653,051</u>	<u>\$ (296,198)</u>	<u>(45.4%)</u>

Concluded

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - GENERAL FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
<b>Revenues</b>				
1 · Taxes				
3.403 · Current Taxes	\$ 2,028,720	\$ 2,066,632	\$ (37,912)	98.2%
3.407 · Delinquent Taxes	143	1,200	(1,057)	11.9%
Total 1 · Taxes	<u>2,028,863</u>	<u>2,067,832</u>	<u>(38,969)</u>	<u>98.1%</u>
2 · Licenses & Permits				
3.450 · Franchise Fees	610,725	613,925	(3,200)	99.5%
3.451 · Business Licenses	34,875	35,000	(125)	99.6%
3.455 · Commercial Bike Licenses	74,250	75,550	(1,300)	98.3%
3.457 · Motor Vehicle Permits	95,480	132,000	(36,520)	72.3%
3.458 · Street/ROW Permits	500	500	-	100.0%
3.476 · Stable & Barn Permits	5,400	5,600	(200)	96.4%
3.486 · Carriage, Taxi & Dray	32,735	32,735	-	100.0%
3.489 · Transient Bicycle Fee	152,202	164,000	(11,798)	92.8%
3.490 · Annual Bike Licenses	13,571	14,000	(429)	96.9%
3.492 · Snowmobile Permits	855	4,000	(3,145)	0.0%
Total 2 · Licenses & Permits	<u>1,020,593</u>	<u>1,077,310</u>	<u>(56,717)</u>	<u>94.7%</u>
3 · State Revenues				
3.541 · Sales Tax	41,936	64,000	(22,064)	65.5%
3.542 · Liquor Licenses	16,093	14,000	2,093	115.0%
3.545 · Other State Revenue	3,149	-	3,149	100.0%
3.551 · In-Service Training	6,000	-	6,000	100.0%
3.552 · MCOLES	5,195	1,000	4,195	519.5%
3.709 · Marine Assistant - MDOT	46,803	54,500	(7,697)	85.9%
Total 3 · State Revenues	<u>119,176</u>	<u>133,500</u>	<u>(14,324)</u>	<u>89.3%</u>
4 · Fines & Forfeits				
3.491 · Impound Fees	820	1,800	(980)	45.6%
3.660 · Ordinance Fines	880	1,000	(120)	88.0%
	<u>1,700</u>	<u>2,800</u>	<u>(1,100)</u>	<u>60.7%</u>
5 · Charges for Services				
3.618 · Collection Fees	63,381	82,000	(18,619)	77.3%
3.620 · Recreation Fees	3,660	2,600	1,060	140.8%
Total 5 · Charges for Services	<u>67,041</u>	<u>84,600</u>	<u>(17,559)</u>	<u>79.2%</u>
6 · Interest & Rents				
3.664 · Interest Income	34,004	30,000	4,004	113.3%
3.675 · Rents & Royalties	62,434	127,047	(64,613)	49.1%
Total 6 · Interest & Rents	<u>96,438</u>	<u>157,047</u>	<u>(60,609)</u>	<u>61.4%</u>

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
7 · Other Revenue Sources				
3.680 · Telescope Revenue	\$ 528	\$ 600	\$ (72)	88.0%
3.683 · Stuart House Admission/Donation	14,346	32,000	(17,654)	44.8%
3.690 · War Memorial Revenue	500	100	400	500.0%
3.693 · Refunds & Rebates	1,582	1,000	582	158.2%
3.694 · Forest Way Townhomes Rent	-	125,000	(125,000)	0.0%
3.696 · Sales & Donations	10,620	1,000	9,620	1062.0%
3.697 · Miscellaneous Revenue	183,827	147,372	36,455	124.7%
3.698 · Marine Winter Ferry Subsidy	16,820	200,000	(183,180)	8.4%
3.701 · Life Insurance Reimbursements	1,323	2,000	(677)	66.2%
3.703 · Workers Comp Reimbursements	9,467	5,500	3,967	172.1%
3.708 · Recreation Grants	103,878	105,246	(1,368)	98.7%
Total 7 · Other Revenue Sources	342,891	619,818	(276,927)	55.3%
Total Revenues	3,676,702	4,142,907	(466,205)	88.7%
Expenditures				
101.000 · City Council				
101.702 · Salaries	14,526	24,000	(9,474)	60.5%
101.714 · Fringe Benefits	1,112	1,840	(728)	60.4%
101.801 · Contracted Services	38,721	69,866	(31,145)	55.4%
101.860 · Transportation	1,177	700	477	168.1%
101.861 · Ferry Service Expense	-	200,000	(200,000)	0.0%
101.900 · Printing & Publishing	630	2,000	(1,370)	31.5%
101.958 · Dues	669	800	(131)	83.6%
101.960 · Miscellaneous	2,671	2,000	671	133.6%
Total 101.000 · City Council	59,506	301,206	(241,700)	19.8%
102.000 · Mayor's Assistant				
102.702 · Salaries	42,835	59,036	(16,201)	72.6%
102.714 · Fringe Benefits	4,229	6,172	(1,943)	68.5%
Total 102.000 · Mayor's Assistant	47,064	65,208	(18,144)	72.2%
192.000 · Elections				
192.702 · Election wages	3,394	8,272	(4,878)	41.0%
192.714 · Fringes	333	1,204	(871)	27.7%
192.740 · Operating Supplies	1,710	1,000	710	171.0%
192.801 · Contracted Services	1,517	2,000	(483)	75.9%
192.860 · Transportation	-	300	(300)	0.0%
192.900 · Printing & Publishing	696	1,500	(804)	46.4%
192.902 · In-Service Training	-	300	(300)	0.0%
Total 192.000 · Elections	7,650	14,576	(6,926)	52.5%

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## CITY OF MACKINAC ISLAND - GENERAL FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
208.000 · Accounting				
208.801 · Contracted Services	\$ 50,345	\$ 54,500	\$ (4,155)	92.4%
Total 208.000 · Accounting	50,345	54,500	(4,155)	92.4%
209.000 · Assessor				
209.702 · Salaries	19,874	27,196	(7,322)	73.1%
209.714 · Fringe Benefits	1,634	4,818	(3,184)	33.9%
209.740 · Operating Supplies	1,462	1,000	462	146.2%
209.801 · Contracted Services	20,886	27,196	(6,310)	76.8%
209.830 · Repair & Maintenance	194	-	194	100.0%
209.900 · Printing & Publishing	-	900	(900)	0.0%
Total 209.000 · Assessor	44,050	61,110	(17,060)	72.1%
210.000 · Legal				
210.801 · Contracted Services	207,931	200,000	7,931	104.0%
210.802 · Planning Comm Contracted Services	5,820	25,000	(19,180)	23.3%
210.803 · HDC Contracted Services	31,509	50,000	(18,491)	63.0%
Total 210.000 · Legal	245,260	275,000	(29,740)	89.2%
215.000 · City Clerk				
215.702 · Salaries	35,385	48,993	(13,608)	72.2%
215.703 · Salary - Deputy Clerk	8,135	10,000	(1,865)	81.4%
215.714 · Fringe Benefits	4,621	7,419	(2,798)	62.3%
215.740 · Operating Supplies	711	600	111	118.5%
215.860 · Transportation	-	750	(750)	0.0%
215.902 · Training	-	750	(750)	0.0%
215.958 · Dues	81	100	(19)	81.0%
215.960 · Miscellaneous	2,068	100	1,968	2068.0%
Total 215.000 · City Clerk	51,001	68,712	(17,711)	74.2%
247.000 · Board of Review				
247.900 · Printing & Publishing	-	400	(400)	0.0%
Total 247.000 · Board of Review	-	400	(400)	0.0%
253.000 · City Treasurer				
253.702 · Salaries	35,803	48,993	(13,190)	73.1%
253.714 · Fringe Benefits	3,739	4,748	(1,009)	78.7%
253.740 · Operating Supplies	1,289	2,500	(1,211)	51.6%
253.900 · Printing & Publishing	3,806	4,182	(376)	91.0%
Total 253.000 · City Treasurer	44,637	60,423	(15,786)	73.9%

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## CITY OF MACKINAC ISLAND - GENERAL FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
265.000 · City Hall				
265.727 · Office Supplies	\$ 1,197	\$ 3,900	\$ (2,703)	30.7%
265.740 · Operating Supplies	6,361	11,000	(4,639)	57.8%
265.850 · Communications	24,621	33,500	(8,879)	73.5%
265.922 · Refuse	90	200	(110)	45.0%
265.930 · Repairs & Maintenance	-	100	(100)	0.0%
Total 265.000 · City Hall	32,269	48,700	(16,431)	66.3%
267.000 · Restrooms				
267.740 · Operating Supplies	22,185	26,500	(4,315)	83.7%
267.801 · Contracted Services	83,808	85,000	(1,192)	98.6%
267.930 · Repairs & Maintenance	895	2,000	(1,105)	44.8%
Total 267.000 · Restrooms	106,888	113,500	(6,612)	94.2%
305.000 · Police Department				
305.702 · Salaries	466,185	609,948	(143,763)	76.4%
305.714 · Fringe Benefits	82,146	133,992	(51,846)	61.3%
305.720 · Pre-Employment Testing	1,727	2,600	(873)	66.4%
305.740 · Operating Supplies	2,569	6,400	(3,831)	40.1%
305.745 · Uniforms & Equipment	26,198	31,200	(5,002)	84.0%
305.801 · Contracted Service	21,016	23,850	(2,834)	88.1%
305.850 · Communications	1,123	6,000	(4,877)	18.7%
305.860 · Transportation	919	3,000	(2,081)	30.6%
305.873 · Gasoline	5,186	14,000	(8,814)	37.0%
305.875 · Snowmobile Permits	328	500	(172)	65.6%
305.900 · Printing & Publishing	-	300	(300)	0.0%
305.902 · In-Service Training	1,021	4,225	(3,204)	24.2%
305.903 · MCOLES	-	1,200	(1,200)	0.0%
305.930 · Repairs & Maintenance	2,770	3,000	(230)	92.3%
305.935 · Vehicle Repairs	2,740	7,500	(4,760)	36.5%
305.958 · Dues	-	190	(190)	0.0%
305.970 · Capital Outlay	6,500	14,780	(8,280)	44.0%
Total 305.000 · Police Department	620,428	862,685	(242,257)	71.9%
336.000 · Fire Department				
336.702 · Salaries	69,750	116,741	(46,991)	59.7%
336.714 · Fringe Benefits	5,337	8,931	(3,594)	59.8%
336.740 · Operating Supplies	1,463	1,500	(37)	97.5%
336.745 · Uniforms & Equipment	15,155	18,000	(2,845)	84.2%
336.850 · Communications	252	1,200	(948)	21.0%
336.860 · Transportation	263	1,500	(1,237)	17.5%

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## CITY OF MACKINAC ISLAND - GENERAL FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
336.902 · In-Service Training	\$ -	\$ 4,000	\$ (4,000)	0.0%
336.930 · Repairs & Maintenance	17,630	26,000	(8,370)	67.8%
336.935 · Vehicle Repairs	3,268	-	3,268	100.0%
336.958 · Dues	100	75	25	133.3%
336.960 · Miscellaneous	74	200	(126)	0
Total 336.000 · Fire Department	113,292	178,147	(64,855)	63.6%
346.000 · Marine Rescue				
346.702 · Salaries	32,716	26,000	6,716	125.8%
346.714 · Fringe Benefits	3,487	3,300	187	105.7%
346.740 · Operating Supplies	704	1,500	(796)	46.9%
346.873 · Gasoline	11,058	10,000	1,058	110.6%
346.930 · Repairs & Maintenance	1,218	3,500	(2,282)	34.8%
346.940 · Boat Dockage	-	4,200	(4,200)	0.0%
Total 346.000 · Marine Rescue	49,183	48,500	683	101.4%
412.000 · Architect				
412.801 · Contracted Service	7,638	20,000	(12,362)	38.2%
Total 412.000 · Architect	7,638	20,000	(12,362)	38.2%
448.000 · Public Works/Street Lights				
448.702 · Salaries	176,202	244,803	(68,601)	72.0%
448.714 · Fringe Benefits	17,073	25,995	(8,922)	65.7%
448.740 · Operating Supplies	34,940	34,800	140	100.4%
448.741 · Garbage Bags & Removal	64,503	73,100	(8,597)	88.2%
448.742 · Christmas Decorations	4,424	3,000	1,424	147.5%
448.801 · Contracted Services	7,878	8,500	(622)	92.7%
448.860 · Transportation	2,080	5,000	(2,920)	41.6%
448.930 · Repairs & Maintenance	86	1,200	(1,114)	7.2%
448.941 · Hydrant Rentals	-	9,000	(9,000)	0.0%
448.975 · Street Improvements	40,002	41,371	(1,369)	96.7%
448.980 · Sidewalk Improvements	2,447	4,500	(2,053)	54.4%
Total 448.000 · Public Works/Street Lights	349,635	451,269	(101,634)	77.5%
450.000 · Buildings & Grounds				
450.921 · Electricity	41,411	85,000	(43,589)	48.7%
450.922 · Water	10,683	15,000	(4,317)	71.2%
450.930 · Protection One	6,504	5,300	1,204	122.7%
450.931 · Elevator Annual Maintenance	10,281	11,500	(1,219)	89.4%

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
450.932 · Repairs & Maintenance	\$ 47,173	\$ 46,404	\$ 769	101.7%
450.940 · Coal Dock Bottomlands Lease	3,529	2,800	729	126.0%
450.970 · Capital Outlay	290,200	-	290,200	100.0%
450.993 · Property Taxes	35,311	54,172	(18,861)	65.2%
Total 450.000 · Buildings & Grounds	445,092	220,176	224,916	202.2%
611.000 · Medical Center				
611.801 · Contracted Services	-	30,000	(30,000)	0.0%
Total 611.000 · Medical Center	-	30,000	(30,000)	0.0%
651.000 · EMS				
651.801 · Contracted Services	189,158	278,880	(89,722)	67.8%
Total 651.000 · EMS	189,158	278,880	(89,722)	67.8%
751.000 · Recreation Department				
751.702 · Salaries	34,454	55,769	(21,315)	61.8%
751.704 · Hourly wages	1,568	-	1,568	100.0%
751.714 · Fringe Benefits	3,668	6,578	(2,910)	55.8%
751.740 · Operating Supplies	1,694	4,340	(2,646)	39.0%
751.760 · Program Expenditures	7,598	17,490	(9,892)	43.4%
751.860 · Transportation	784	1,640	(856)	47.8%
751.900 · Printing & Publishing	-	150	(150)	0.0%
751.902 · In-Service Training	776	2,200	(1,424)	35.3%
751.930 · Repairs & Maintenance	2,273	17,415	(15,142)	13.1%
751.958 · Dues	740	745	(5)	99.3%
751.960 · Miscellaneous	3,463	100	3,363	3463.0%
751.962 · Fireworks Expense	10,800	11,000	(200)	98.2%
751.963 · War Memorial	120	100	20	120.0%
751.970 · Capital Improvements	93,877	95,633	(1,756)	98.2%
751.980 · Recreation Grant	12,222	9,583	2,639	127.5%
Total 751.000 · Recreation Department	174,037	222,743	(48,706)	78.1%
752.000 · Stuart House				
752.702 · Salaries	11,217	12,500	(1,283)	89.7%
752.714 · Fringe Benefits	1,386	1,688	(302)	82.1%
752.740 · Operating Supplies	148	1,300	(1,152)	11.4%
752.900 · Printing & Publishing	-	1,000	(1,000)	0.0%
Total 752.000 · Stuart House	12,751	16,488	(3,737)	77.3%

Continued...

## CITY OF MACKINAC ISLAND - GENERAL FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
851.000 · Insurance				
851.714 · Liability & Property	\$ 43,234	\$ 58,000	\$ (14,766)	74.5%
851.715 · Worker's Compensation	7,512	10,000	(2,488)	75.1%
851.716 · Hospitalization	178,178	244,724	(66,546)	72.8%
851.717 · Life Insurance	2,254	4,000	(1,746)	56.4%
851.719 · Medical Reimbursements	22,379	25,000	(2,621)	89.5%
Total 851.000 · Insurance	<u>253,557</u>	<u>341,724</u>	<u>(88,167)</u>	<u>74.2%</u>
Total Expenditures	<u>2,903,441</u>	<u>3,733,947</u>	<u>(830,506)</u>	<u>77.8%</u>
Revenues (Under) Over Expenditures	<u>773,261</u>	<u>408,960</u>	<u>364,301</u>	<u>11.0%</u>
Other Financing Sources/Uses				
965.896 · Transfer (to) from Engineering Department	(71,626)	(100,686)	29,060	71.1%
965.898 · Transfer (to) from Fire Truck Debt Svc	(966)	-	(966)	100.0%
965.993 · Transfer (to) from Capital Outlay	427,000	-	427,000	100.0%
965.996 · Transfer (to) from Major Street Fund	(338,009)	(91,100)	(246,909)	371.0%
965.997 · Transfer (to) from Local Street Fund	(387,232)	(164,100)	(223,132)	236.0%
965.998 · Transfer (to) from Library Fund	(44,028)	(65,854)	21,826	66.9%
965.999 · Transfer (to) from Cemetery Fund	(1,547)	(22,007)	20,460	7.0%
Total Other Financing Sources/Uses	<u>(416,408)</u>	<u>(443,747)</u>	<u>27,339</u>	<u>93.8%</u>
Net Change in Fund Balance	<u>\$ 356,853</u>	<u>\$ (34,787)</u>	<u>\$ 391,640</u>	<u>-1025.8%</u>

Concluded

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - MAJOR STREET FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
3.546 · Act 51 Revenue	\$ 39,181	\$ 38,598	\$ 583	1.5%
3.550 · S.O.M.-Trunkline Reimbursement	179,824	189,669	(9,845)	(5.2%)
Total Revenues	<u>219,005</u>	<u>228,267</u>	<u>(9,262)</u>	<u>(4.1%)</u>
Expenditures				
463.000 · Routine Maintenance				
463.801 · Contracted Services	161,666	169,497	(7,831)	(4.6%)
463.970 · Repair and Maintenance	-	675	(675)	(100.0%)
Total 463.000 · Routine Maintenance	<u>161,666</u>	<u>170,172</u>	<u>(8,506)</u>	<u>(5.0%)</u>
464.970 · Capital Outlay	<u>220,500</u>	<u>-</u>	<u>220,500</u>	<u>100.0%</u>
486.000 · Trunkline Maintenance				
486.801 · Contracted Services	174,848	171,201	3,647	2.1%
Total 486.000 · Trunkline Maintenance	<u>174,848</u>	<u>171,201</u>	<u>3,647</u>	<u>2.1%</u>
Total Expenditures	<u>557,014</u>	<u>341,373</u>	<u>215,641</u>	<u>63.2%</u>
Revenues over (under) Expenditures	(338,009)	(113,106)	(224,903)	(198.8%)
Other Financing Sources/Uses				
3.699 · Transfer (to) from General Fund	338,009	113,106	224,903	198.8%
Total Other Financing Sources/Uses	<u>338,009</u>	<u>113,106</u>	<u>224,903</u>	<u>198.8%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - MAJOR STREET FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	\$ Over (Under) Budget
Revenues				
3.546 · Act 51 Revenue	\$ 39,181	\$ 65,000	\$ (25,819)	60.3%
3.550 · S.O.M.-Trunkline Reimbursement	179,824	190,000	(10,176)	94.6%
Total Revenues	<u>219,005</u>	<u>255,000</u>	<u>(35,995)</u>	<u>85.9%</u>
Expenditures				
463.000 · Routine Maintenance				
463.801 · Contracted Services	161,666	171,100	(9,434)	94.5%
Total 463.000 · Routine Maintenance	<u>161,666</u>	<u>171,100</u>	<u>(9,434)</u>	<u>94.5%</u>
464.970 · Capital Outlay	<u>220,500</u>	<u>-</u>	<u>220,500</u>	<u>100.0%</u>
486.000 · Trunkline Maintenance				
486.801 · Contracted Services	174,848	175,000	(152)	99.9%
Total 486.000 · Trunkline Maintenance	<u>174,848</u>	<u>175,000</u>	<u>(152)</u>	<u>99.9%</u>
Total Expenditures	<u>557,014</u>	<u>346,100</u>	<u>210,914</u>	<u>160.9%</u>
Revenues over (under) Expenditures	(338,009)	(91,100)	(246,909)	371.0%
Other Financing Sources/Uses				
3.699 · Transfer (to) from General Fund	338,009	91,100	246,909	371.0%
Total Other Financing Sources/Uses	<u>338,009</u>	<u>91,100</u>	<u>246,909</u>	<u>371.0%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - LOCAL STREET FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
3.546 · Act 51 Revenue	\$ 19,783	\$ 19,469	\$ 314	1.6%
Total Revenues	<u>19,783</u>	<u>19,469</u>	<u>314</u>	<u>1.6%</u>
Expenditures				
463.000 · Routine Maintenance				
463.801 · Contracted Services	197,015	195,225	1,790	0.9%
Total 463.000 · Routine Maintenance	<u>197,015</u>	<u>195,225</u>	<u>1,790</u>	<u>0.9%</u>
463.970 · Capital Outlay	<u>210,000</u>	<u>36,441</u>	<u>173,559</u>	<u>476.3%</u>
Total Expenditures	<u>407,015</u>	<u>231,666</u>	<u>175,349</u>	<u>75.7%</u>
Revenues over (under) Expenditures	(387,232)	(212,197)	(175,035)	(82.5%)
Other Financing Sources/Uses				
3.699 · Transfer (to) from General Fund	387,232	212,197	175,035	82.5%
Total Other Financing Sources/Uses	<u>387,232</u>	<u>212,197</u>	<u>175,035</u>	<u>82.5%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.



## CITY OF MACKINAC ISLAND - LOCAL STREET FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
Revenues				
3.546 · Act 51 Revenue	\$ 19,783	\$ 33,000	\$ (13,217)	59.9%
Total Revenues	<u>19,783</u>	<u>33,000</u>	<u>(13,217)</u>	<u>59.9%</u>
Expenditures				
463.000 · Routine Maintenance				
463.801 · Contracted Services	197,015	197,100	(85)	100.0%
Total 463.000 · Routine Maintenance	<u>197,015</u>	<u>197,100</u>	<u>(85)</u>	<u>100.0%</u>
463.970 · Capital Outlay	210,000	-	210,000	100.0%
Total Expenditures	<u>407,015</u>	<u>197,100</u>	<u>209,915</u>	<u>206.5%</u>
Revenues over (under) Expenditures	(387,232)	(164,100)	(223,132)	236.0%
Other Financing Sources/Uses				
3.699 · Transfer (to) from General Fund	387,232	164,100	223,132	236.0%
Total Other Financing Sources/Uses	<u>387,232</u>	<u>164,100</u>	<u>223,132</u>	<u>236.0%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - ENGINEERING DEPARTMENT FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
3.600 · Permit Fees	\$ 77,501	\$ 106,336	\$ (28,835)	(27.1%)
Total Revenues	<u>77,501</u>	<u>106,336</u>	<u>(28,835)</u>	<u>(27.1%)</u>
Expenditures				
371.702 · Salaries	129,185	89,001	40,184	45.2%
371.714 · Fringe Benefits	14,111	9,989	4,122	41.3%
371.740 · Operating Supplies	2,546	331	2,215	669.2%
371.747 · Books & Periodicals	450	550	(100)	(18.2%)
371.860 · Transportation	1,445	1,709	(264)	(15.4%)
371.900 · Printing & Publishing	110	360	(250)	(69.4%)
371.958 · Dues	1,280	1,008	272	27.0%
Total Expenditures	<u>149,127</u>	<u>102,948</u>	<u>46,179</u>	<u>44.9%</u>
Revenues over (under) Expenditures	(71,626)	3,388	(75,014)	(2,214.1%)
Other Financing Sources/Uses				
3.700 · Transfer (to) from General Fund	71,626	(3,388)	75,014	2,214.1%
Total Other Financing Sources/Uses	<u>71,626</u>	<u>(3,388)</u>	<u>75,014</u>	<u>2,214.1%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - ENGINEERING DEPARTMENT FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
Revenues				
3.600 · Permit Fees	\$ 77,501	\$ 110,000	\$ (32,499)	70.5%
Total Revenues	<u>77,501</u>	<u>110,000</u>	<u>(32,499)</u>	<u>70.5%</u>
Expenditures				
371.702 · Salaries	129,185	178,777	(49,592)	72.3%
371.714 · Fringe Benefits	14,111	19,544	(5,433)	72.2%
371.740 · Operating Supplies	2,546	800	1,746	318.3%
371.747 · Books & Periodicals	450	2,000	(1,550)	22.5%
371.860 · Transportation	1,445	5,065	(3,620)	28.5%
371.900 · Printing & Publishing	110	1,500	(1,390)	7.3%
371.902 · In-Service Training	-	1,000	(1,000)	0.0%
371.958 · Dues	1,280	2,000	(720)	64.0%
Total Expenditures	<u>149,127</u>	<u>210,686</u>	<u>(61,559)</u>	<u>70.8%</u>
Revenues over (under) Expenditures	(71,626)	(100,686)	29,060	71.1%
Other Financing Sources/Uses				
3.700 · Transfer (to) from General Fund	71,626	100,686	(29,060)	71.1%
Total Other Financing Sources/Uses	<u>71,626</u>	<u>100,686</u>	<u>(29,060)</u>	<u>71.1%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

**CITY OF MACKINAC ISLAND - CEMETERY FUND****STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON**

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
3.600 · Charges for Services	\$ 8,350	\$ 725	\$ 7,625	1,051.7%
3.610 · MICF - Preservation Fund	5,316	5,342	(26)	(0.5%)
3.664 · MICF - Perpetual Care	17,005	16,974	31	0.0%
Total Revenues	<u>30,671</u>	<u>23,041</u>	<u>7,630</u>	<u>33.1%</u>
Expenditures				
276.702 · Salaries	17,189	21,409	(4,220)	(19.7%)
276.714 · Fringe Benefits	1,315	1,637	(322)	(19.7%)
276.740 · Operating Supplies	11,898	4,641	7,257	156.4%
276.860 · Transportation	-	54	(54)	(100.0%)
276.930 · Repairs & Maintenance	1,816	770	1,046	135.8%
Total Expenditures	<u>32,218</u>	<u>28,511</u>	<u>3,707</u>	<u>13.0%</u>
Revenues over (under) Expenditures	(1,547)	(5,470)	3,923	71.7%
Other Financing Sources/Uses				
3.700 · Transfer (to) from General Fund	1,547	5,470	(3,923)	(71.7%)
Total Other Financing Sources/Uses	<u>1,547</u>	<u>5,470</u>	<u>(3,923)</u>	<u>(71.7%)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - CEMETERY FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
<b>Revenues</b>				
3.600 · Charges for Services	\$ 8,350	\$ 1,000	\$ 7,350	835.0%
3.610 · Community Foundation - Preservation Fund	5,316	17,005	(11,689)	31.3%
3.664 · Community Foundation - Perpetual Care	17,005	5,316	11,689	319.9%
<b>Total Revenues</b>	<b>30,671</b>	<b>23,321</b>	<b>7,350</b>	<b>131.5%</b>
<b>Expenditures</b>				
276.702 · Salaries	17,189	23,318	(6,129)	73.7%
276.714 · Fringe Benefits	1,315	2,440	(1,125)	53.9%
276.740 · Operating Supplies	11,898	17,570	(5,672)	67.7%
276.930 · Repairs & Maintenance	1,816	2,000	(184)	90.8%
<b>Total Expenditures</b>	<b>32,218</b>	<b>45,328</b>	<b>(13,110)</b>	<b>71.1%</b>
<b>Revenues over (under) Expenditures</b>	<b>(1,547)</b>	<b>(22,007)</b>	<b>20,460</b>	<b>7.0%</b>
<b>Other Financing Sources/Uses</b>				
3.700 · Transfer (to) from General Fund	1,547	22,007	(20,460)	7.0%
<b>Total Other Financing Sources/Uses</b>	<b>1,547</b>	<b>22,007</b>	<b>(20,460)</b>	<b>7.0%</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - LIBRARY FUND

**BALANCE SHEETS**

Substantially all disclosures required by the modified cash basis of accounting are omitted.

		December 31	
		2024	2023
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1.002 · Checking	\$	14,036	\$ 9,917
1.005 · Combined Cash		17,536	17,348
1.010 · First National Bank CD		116,073	116,073
Total Checking/Savings		<u>147,645</u>	<u>143,338</u>
Other Current Assets			
1.004 · Petty Cash		<u>125</u>	<u>125</u>
Total Other Current Assets		<u>125</u>	<u>125</u>
Total Current Assets		<u>147,770</u>	<u>143,463</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>147,770</u></b>	<b><u>\$ 143,463</u></b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
FUND BALANCE			
Restricted		143,671	143,543
Net Change in Fund Balance		<u>4,099</u>	<u>(80)</u>
Total Fund Balance		<u>147,770</u>	<u>143,463</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$</b>	<b><u>147,770</u></b>	<b><u>\$ 143,463</u></b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - LIBRARY FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
3.541 · MICF Rollover	\$ 3,516	\$ -	\$ 3,516	100.0%
3.545 · Federal Grant	160	500	(340)	(68.0%)
3.556 · State Revenue	301	591	(290)	(49.1%)
3.559 · Community Foundation	28,569	-	28,569	100.0%
3.591 · Donations	1,310	3,076	(1,766)	(57.4%)
3.625 · Book Sales	3,318	2,346	972	41.4%
3.627 · Copier Income	615	414	201	48.6%
3.629 · Membership Fees	850	840	10	1.2%
3.664 · Interest Income	445	375	70	18.7%
3.665 · Penal Fines	5,065	4,926	139	2.8%
Total Revenues	<u>44,149</u>	<u>13,068</u>	<u>31,081</u>	<u>237.8%</u>
Expenditures				
790.702 · Salaries - Librarian	32,824	33,985	(1,161)	(3.4%)
790.704 · Salaries - Asst Librarian	11,747	7,216	4,531	62.8%
790.714 · Fringe Benefits	4,980	4,494	486	10.8%
790.727 · Office Supplies	523	530	(7)	(1.3%)
790.740 · Operating Supplies	6,218	1,643	4,575	278.5%
790.747 · Books & Magazines	8,216	7,195	1,021	14.2%
790.760 · Program Expenditures	4,939	4,609	330	7.2%
790.801 · Contracted Services	5,628	292	5,336	1,827.4%
790.802 · Cooperative Dues	-	296	(296)	(100.0%)
790.920 · Utilities-Electric	2,496	3,770	(1,274)	(33.8%)
790.921 · Utilities-Water/Sewer	784	400	384	96.0%
790.930 · Repairs & Maintenance	5,723	-	5,723	100.0%
Total Expenditures	<u>84,078</u>	<u>64,430</u>	<u>19,648</u>	<u>30.5%</u>
Revenues over (under) Expenditures	(39,929)	(51,362)	11,433	22.3%
Other Financing Sources/Uses				
3.700 · Transfer (to) from General Fund	44,028	51,282	(7,254)	(14.1%)
Total Other Financing Sources/Uses	<u>44,028</u>	<u>51,282</u>	<u>(7,254)</u>	<u>(14.1%)</u>
Net Change in Fund Balance	<u>\$ 4,099</u>	<u>\$ (80)</u>	<u>\$ 4,179</u>	<u>5,223.8%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - LIBRARY FUND

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

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	Actual For the Nine Months Ended December 31 2024	Original Budget	\$ Over (Under) Budget	% of Budget
<b>Revenues</b>				
3.541 · MICF Rollover	\$ 3,516	\$ 3,516	\$ -	100.0%
3.545 · Federal Grant	160	-	160	100.0%
3.556 · State Revenue	301	550	(249)	54.7%
3.559 · Community Foundation	28,569	20,549	8,020	139.0%
3.591 · Donations	1,310	1,000	310	131.0%
3.625 · Book Sales	3,318	2,000	1,318	165.9%
3.627 · Copier Income	615	400	215	153.8%
3.629 · Membership Fees	850	800	50	106.3%
3.664 · Interest Income	445	2,270	(1,825)	19.6%
3.665 · Penal Fines	5,065	4,900	165	103.4%
<b>Total Revenues</b>	<b>44,149</b>	<b>35,985</b>	<b>8,164</b>	<b>122.7%</b>
<b>Expenditures</b>				
790.702 · Salaries - Librarian	32,824	47,882	(15,058)	68.6%
790.704 · Salaries - Asst Librarian	11,747	16,751	(5,004)	70.1%
790.714 · Fringe Benefits	4,980	7,756	(2,776)	64.2%
790.727 · Office Supplies	523	550	(27)	95.1%
790.740 · Operating Supplies	6,218	1,000	5,218	621.8%
790.747 · Books & Magazines	8,216	10,000	(1,784)	82.2%
790.760 · Program Expenditures	4,939	1,700	3,239	290.5%
790.801 · Contracted Services	5,628	5,550	78	101.4%
790.802 · Cooperative Dues	-	550	(550)	0.0%
790.920 · Utilities-Electric	2,496	6,500	(4,004)	38.4%
790.921 · Utilities-Water/Sewer	784	600	184	130.7%
790.930 · Repairs & Maintenance	5,723	3,000	2,723	190.8%
<b>Total Expenditures</b>	<b>84,078</b>	<b>101,839</b>	<b>(17,761)</b>	<b>82.6%</b>
<b>Revenues over (under) Expenditures</b>	<b>(39,929)</b>	<b>(65,854)</b>	<b>25,925</b>	<b>60.6%</b>
<b>Other Financing Sources/Uses</b>				
3.700 · Transfer from General Fund	44,028	65,854	(21,826)	66.9%
<b>Total Other Financing Sources/Uses</b>	<b>44,028</b>	<b>65,854</b>	<b>(21,826)</b>	<b>66.9%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 4,099</b>	<b>\$ -</b>	<b>\$ 4,099</b>	<b>100.0%</b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.



## CITY OF MACKINAC ISLAND - CAPITAL PROJECTS FUND

**BALANCE SHEETS**

Substantially all disclosures required by the modified cash basis of accounting are omitted.

		December 31	
		2024	2023
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1.001 · Cash		\$ 1,209,000	\$ 1,412,901
<b>TOTAL ASSETS</b>		<b>\$ 1,209,000</b>	<b>\$ 1,412,901</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
Fund Balance			
1.391 · Assigned for Fire Department		38,074	36,853
1.392 · Designated for MI Bldgs		360,207	348,657
1.393 · Assigned for Boardwalk		55,555	53,775
1.397 · Designated Library Bldg R&M		20,599	19,938
1.401 · Assigned for RD Improvement		464,402	384,641
1.402 · Assigned for Capital Millage		150,381	89,471
1.403 · Assigned for Post Office		244,561	191,719
1.404 · Assigned for EMS/Ambulance		26,225	25,384
1.405 · Assigned for Turtle Park Sewer Project		60,724	58,777
1.406 · Designated for Police Vehicles		23,809	23,046
Net Change in Fund Balance		(235,537)	180,640
Total Fund Balance		1,209,000	1,412,901
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>\$ 1,209,000</b>	<b>\$ 1,412,901</b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - CAPITAL PROJECTS FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
3.403 · Capital Fund Millage	\$ 66,008	\$ 60,855	\$ 5,153	8.5%
3.420 · Road Improvement Tax	68,008	61,930	6,078	9.8%
3.430 · Post Office Lease	30,750	30,000	750	2.5%
3.664 · Interest Income	26,697	34,562	(7,865)	(22.8%)
Total Revenues	191,463	187,347	4,116	2.2%
Expenditures				
900.000 · Capital Outlay				
900.912 · Capital Millage	-	6,707	(6,707)	(100.0%)
Total 900.000 · Capital Outlay	-	6,707	(6,707)	(100.0%)
Total Expenditures	-	6,707	(6,707)	(100.0%)
Revenues over (under) Expenditures	191,463	180,640	10,823	6.0%
Other Financing Sources/Uses				
3.700 · Transfer (to) from General Fund	(427,000)	-	(427,000)	(100.0%)
Total Other Financing Sources/Uses	(427,000)	-	(427,000)	(100.0%)
Net Change in Fund Balance	\$ (235,537)	\$ 180,640	\$ (416,177)	(230.4%)

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

# CITY OF MACKINAC ISLAND - CAPITAL PROJECTS FUND - FOREST WAY TOWNHOMES

## BALANCE SHEETS

Substantially all disclosures required by the modified cash basis of accounting are omitted.

		December 31	
		2024	2023
<b>ASSETS</b>			
Current Assets			
1.001 - Cash		\$ 2,527,965	\$ 214,252
<b>TOTAL ASSETS</b>		<b>\$ 2,527,965</b>	<b>\$ 214,252</b>
<b>FUND BALANCE</b>			
Fund Balance			
Restricted		214,841	216,738
Net Change in Fund Balance		2,313,124	(2,486)
Total Fund Balance		2,527,965	214,252
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>\$ 2,527,965</b>	<b>\$ 214,252</b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - CAPITAL PROJECTS FUND - FOREST WAY TOWNHOMES

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
418.696 Bond Proceeds	\$ 3,075,107	\$ -	\$ 3,075,107	100.0%
Total Revenues	<u>3,075,107</u>	<u>-</u>	<u>3,075,107</u>	<u>100.0%</u>
Expenditures				
418.970 Capital Outlay	731,839	5,000	726,839	14,536.8%
418.971 Professional Fees	<u>42,070</u>	<u>-</u>	<u>42,070</u>	<u>100.0%</u>
Total Expenditures	<u>773,909</u>	<u>5,000</u>	<u>768,909</u>	<u>15,378.2%</u>
Revenues over (under) Expenditures	<u>2,301,198</u>	<u>(5,000)</u>	<u>2,306,198</u>	<u>46,124.0%</u>
Other Financing Sources/Uses				
Interest Income	<u>11,926</u>	<u>2,514</u>	<u>9,412</u>	<u>374.4%</u>
Total Other Financing Sources/Uses	<u>11,926</u>	<u>2,514</u>	<u>9,412</u>	<u>374.4%</u>
Net Change in Fund Balance	<u>\$ 2,313,124</u>	<u>\$ (2,486)</u>	<u>\$ 2,315,610</u>	<u>93,146.0%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - FIRE TRUCK DEBT SERVICE FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
301.443 · Tax revenue	\$ 82,460	\$ 80,776	\$ 1,684	2.1%
Total Revenues	82,460	80,776	\$ 1,684	2.1%
Expenditures				
371.800 · Principal Payments	67,721	65,986	1,735	2.6%
371.810 · Interest Payments	15,705	17,440	(1,735)	(9.9%)
Total Expenditures	83,426	83,426	-	0.0%
Revenues over (under) Expenditures	(966)	(2,650)	1,684	63.5%
Other Financing Sources/Uses				
3.699 · Transfer (to) from General Fund	966	2,650	(1,684)	(63.5%)
Total Other Financing Sources/Uses	966	2,650	(1,684)	(63.5%)
Net Change in Fund Balance	\$ -	\$ -	\$ -	0.0%

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - COAL DOCK DEBT SERVICE FUND

**BALANCE SHEETS**

Substantially all disclosures required by the modified cash basis of accounting are omitted.

		December 31	
		2024	2023
<b>ASSETS</b>			
Current Assets			
Cash		\$ 251,326	\$ 238,507
Due from other funds		-	432
<b>TOTAL ASSETS</b>		<b>\$ 251,326</b>	<b>\$ 238,939</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
Fund Balance			
Restricted		236,423	234,210
Net Change in Fund Balance		14,903	4,729
Total Fund Balance		251,326	238,939
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>\$ 251,326</b>	<b>\$ 238,939</b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - COAL DOCK DEBT SERVICE FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
301.443 Current Tax Levy	\$ 290,602	\$ 285,988	\$ 4,614	1.6%
301.444 Interest Income	1,485	1,137	348	30.6%
Total Revenues	292,087	287,125	4,962	1.7%
Expenditures				
301.991 Land Contract Principal	45,191	48,069	(2,878)	(6.0%)
301.992 Land Contract Interest	12,084	15,570	(3,486)	(22.4%)
301.991 Bond Principal	85,000	80,000	5,000	6.3%
301.992 Bond Interest	134,909	138,757	(3,848)	(2.8%)
Total Expenditures	277,184	282,396	(5,212)	(1.8%)
Revenues over (under) Expenditures	14,903	4,729	10,174	215.1%
Other Financing Sources/Uses				
301.699 Transfers (to) from General Fund	-	-	-	0.0%
Total Other Financing Sources/Uses	-	-	-	0.0%
Net Change in Fund Balance	\$ 14,903	\$ 4,729	\$ 10,174	215.1%

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - FOREST WAY TOWN HOME DEBT SERVICE FUND

**BALANCE SHEETS**

Substantially all disclosures required by the modified cash basis of accounting are omitted.

		December 31	
		2024	2023
<b>ASSETS</b>			
Current Assets			
Cash		\$ 174,693	\$ 74,639
<b>TOTAL ASSETS</b>		<b>\$ 174,693</b>	<b>\$ 74,639</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Due to Other Funds		\$ -	\$ 47,600
Total Liabilities		-	47,600
Fund Balance			
Restricted		68,969	2,770
Net Change in Fund Balance		105,724	24,269
Total Fund Balance		174,693	27,039
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>\$ 174,693</b>	<b>\$ 74,639</b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.



## CITY OF MACKINAC ISLAND - FOREST WAY TOWN HOME DEBT SERVICE FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
301.403 · Current Tax Levy	\$ 464,433	\$ 383,644	\$ 80,789	21.1%
301.444 · Interest Income	1,201	680	521	76.6%
Total Revenues	<u>465,634</u>	<u>384,324</u>	<u>81,310</u>	<u>21.2%</u>
Expenditures				
301.991 Bond Principal	280,000	275,000	5,000	1.8%
301.992 Bond Interest	<u>79,910</u>	<u>85,055</u>	<u>(5,145)</u>	<u>(6.0%)</u>
Total Expenditures	<u>359,910</u>	<u>360,055</u>	<u>(145)</u>	<u>(0.0%)</u>
Revenues over (under) Expenditures	<u>105,724</u>	<u>24,269</u>	<u>81,455</u>	<u>335.6%</u>
Net Change in Fund Balance	<u>\$ 105,724</u>	<u>\$ 24,269</u>	<u>\$ 81,455</u>	<u>335.6%</u>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

CITY OF MACKINAC ISLAND - UTILITY ESCROW FUND

BALANCE SHEETS

Substantially all disclosures required by the modified cash basis of accounting are omitted.

		December 31	
		2024	2023
ASSETS			
Current Assets			
Cash		\$ 11,817	\$ 11,806
		11,817	11,806
<b>TOTAL ASSETS</b>		<b>\$ 11,817</b>	<b>\$ 11,806</b>
LIABILITIES & FUND BALANCE			
Fund Balance			
Restricted		\$ 11,808	\$ -
Change in Fund balance		9	11,806
Total Fund Balance		11,817	11,806
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>\$ 11,817</b>	<b>\$ 11,806</b>

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

## CITY OF MACKINAC ISLAND - UTILITY ESCROW FUND

## STATEMENTS OF REVENUES AND EXPENDITURES - CURRENT AND PREVIOUS YEAR COMPARISON

Substantially all disclosures required by the modified cash basis of accounting are omitted.

	For the Nine Months Ended December 31		\$ Change	% Change
	2024	2023		
Revenues				
300.000 · Escrow Income	\$ -	\$ 12,997	\$ (12,997)	(100.0%)
301.444 · Interest Income	9	7	2	28.6%
Total Revenues	9	13,004	(12,995)	(99.9%)
Expenditures				
301.895 Utilities	-	1,168	(1,168)	(100.0%)
301.860 Supplies	-	30	(30)	(100.0%)
Total Expenditures	-	1,198	(1,198)	(100.0%)
Revenues over (under) Expenditures	9	11,806	(11,797)	(99.9%)
Net Change in Fund Balance	\$ 9	\$ 11,806	\$ (11,797)	(99.9%)

No CPA has audited, reviewed, compiled, or expressed any assurance on these financial statements.

**RESOLUTION**  
**TO ADOPT THE OPERATING BUDGET**  
**FOR THE FISCAL YEAR**  
**ENDING MARCH 31, 2026**

At a Regular Meeting of the Mackinac Island City Council called to order by Mayor Margaret M. Doud on Wednesday, March 26, 2025, 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, 2026, be adopted to reflect the following:

GENERAL FUND at the function level of	\$ 4,076,931
LIBRARY FUND	\$ 105,416
MAJOR STREET FUND	\$ 353,763
LOCAL STREET FUND	\$ 199,085
CEMETARY FUND	\$ 42,006
ENGINEERING DEPARTMENT	\$ 195,495

Motion by:

Second to the Motion by:

\_\_\_\_\_

\_\_\_\_\_

Yeas: \_\_\_\_  
Nays: \_\_\_\_  
Absent: \_\_\_\_\_

By such Action of the Mackinac Island City Council occurring on Wednesday, March 26, 2025, 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, 2026							
Revenues - General Fund							
	2025-2026	Activity					
Activity		Total					
<b>Taxes</b>							
3.403 Current Taxes for Operations	2,078,346						
3.407 Delinquent Taxes	1,200	2,079,546					
<b>Licenses &amp; Permits</b>							
3.450 Franchise Fees	821,451						
3.451 Business Licenses	35,000						
3.455 Commercial Bicycle Licenses	90,660						
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	15,000						
3.492 Snowmobile Permits	2,000	1,298,946					
<b>State Revenues</b>							
3.541 State Revenue - Sales Tax	64,000						
3.542 Liquor Licenses	16,000						
3.552 MCOLES	1,000						
3.709 Marine Assistance	0	81,000					
<b>Fines &amp; Forfeits</b>							
3.491 Impound Fees	1,000						
3.660 Ordinance Fines	1,000	2,000					
<b>Charges for Services</b>							
3.618 Collection Fees	100,000						
3.620 Recreation Fees	2,600	102,600					
<b>Interest &amp; Rents</b>							
3.664 Interest & Penalties	50,000						
3.675 Rents & Royalties	116,836	166,836					
<b>Other Revenue Sources</b>							
3.680 Telescope Revenue	600						
3.683 Stuart House Admission/Donation	20,000						
3.690 War Memorial Donations	100						



801 Contracted Services	500						
860 Transportation	200						
900 Printing & Publishing	1,000						
902 In-Service Training	300	6,446					
ACCOUNTING (208)							
801 Contracted Services	72,000	72,000					
ASSESSOR (209)							
702 Salaries	43,000						
704 Fringe Benefits	7,235						
740 Operating Supplies	4,500						
801 Contracted Services	43,000						
900 Printing & Publishing	890	98,625					
LEGAL (210)							
801 Contracted Services	270,000						
802 Planning Commission Contracted Service	10,000						
803 Historic District Commission Contracted Service	20,000	300,000					
CITY CLERK (215)							
702 Salaries	50,463						
704 Deputy Salaries	12,000						
714 Fringe Benefits	6,684						
740 Operating Supplies	700						
860 Travel	900						
902 In-Service Training	800						
958 Dues	100						
960 Misc	100	71,747					
Total General Government			\$782,760				
Expenditures - General Fund							
	Line Item	Activity					
Activity	Total	Total					
BOARD OF REVIEW (247)							
860 Transportation	200						
900 Printing	500	700					
CITY TREASURER (253)							
702 Salaries	50,463						
704 Deputy	1,000						
714 Fringe Benefits	4,937						

[illegible]



	FIRE DEPARTMENT (336)								
702	Salaries	135,914							
714	Fringe Benefits	10,397							
740	Operating Supplies	1,500							
745	Uniforms & Equipment	1,000							
850	Communications	1,200							
860	Transportation	1,500							
902	In-Service Training	4,000							
930	Repairs & Maintenance	26,600							
958	Dues	100							
960	Misc	200							
970	Capital Outlay	0		182,411					
	MARINE RESCUE (346)								
702	Salaries	48,000							
714	Fringe Benefits	3,672							
740	Operating Supplies	1,500							
745	Uniforms & Equipment	0							
756	Grant Funded Expenses	0							
873	Gasoline	12,000							
930	Repairs & Maintenance	3,500							
940	Boat Dockage	4,200							
970	Capital Outlay	0		72,872					
	PROFESSIONAL SERVICES (412)								
801	Cont Serv - Arch, Eng & Surveying	12,000		12,000					
	MEDICAL CENTER (611)								
801	Contracted Services	30,000		30,000					
	EMS (651)								
801	Contracted Services	300,000		300,000					
	Total Public Safety				\$1,427,104				
	Public Works								
	CITY MAINTENANCE/STREET LIGHTS (448)								
702	Salaries & Wages	249,631							
714	Fringe Benefits	26,345							
740	Operating Supplies	29,300							
741	Garbage Bags & Removal	74,000							
742	Christmas Decorations	3,500							
801	Contracted Services	8,500							
860	Transportation	1,930							
930	Repairs & Maintenance/Other	1,200							





Activity	Line Item	Activity					
	Total	Total					
3.541 MICF Rollover	3,419						
3.556 State Revenue - Reimbursements	575						
3.559 MICF Disbursement	20,030						
3.591 Donations	1,000						
3.625 Book Sales	2,000						
3.626 Video/DVD Rentals	0						
3.627 Copier Income	500						
3.629 Membership Fees	880						
3.664 Interest Income	2,300						
3.665 Book Fines	0						
3.665 Penal Fines	4,900						
3.700 Transfer from General Fund	69,812	105,416					
<b>Total Revenues</b>		<b>105,416</b>					
<b>Expenditures - Library Fund</b>			<b>Transfer # 965.998</b>	<b>Department # (790.000)</b>			
<b>EXPENDITURES (790)</b>							
702 Salaries (Librarian)	49,317						
704 Salaries (Assistant Librarian)	17,002						
714 Fringe Benefits - Librarian	5,429						
714 Fringe Benefits - Asst. Librarian	2,168						
727 Office Supplies	550						
740 Operating Supplies	700						
747 Books & Magazines	10,000						
760 Program Expenditures	1,700						
801 Contracted Services	5,750						
802 Cooperative Dues	550						
850 Communications	0						
902 In-Service Training	0						
920 Utilities - Electric	8,500						
921 Utilities - Water/Sewer	750						
930 Repairs & Maintenance	3,000						
999 Capital Expenditures	0	105,416					
<b>Total Expenditures</b>		<b>105,416</b>					
<b>DIFFERENCE</b>				<b>0</b>			

<b>MAJOR STREET FUND</b>			
<b>Revenues - Major Street Fund</b>			
	Line Item	Activity	
	<u>Total</u>	<u>Total</u>	
STATE SHARED REVENUES			
3.546	State Revenues	70,364	
3.550	S.O.M. - Trunkline Reimbursement	191,503	
3.699	Transfer from General Fund	91,896	
	<b>Total Revenues</b>	<b><u>353,763</u></b>	
<b>Expenditures - Major Street Fund</b>			
	Transfer # 965.996	Department # (463.000/486.000)	
ROUTINE MAINTENANCE (463)			
801	Contracted Services	178,915	
TRUNKLINE MAINTENANCE (486)			
801	Contracted Services	174,848	
TRANSFERS			
	Transfers to MTF Bond Debt Fund	0	0
	<b>Total Expenditures</b>	<b><u>353,763</u></b>	
	<b>DIFFERENCE</b>		<b><u>0</u></b>
<b>LOCAL STREET FUND</b>			
<b>Revenues - Local Street Fund</b>			

Activity		Line Item	Activity				
		Total	Total				
REVENUES							
3.546	State Shared Revenue - Local Streets	35,540					
3.699	Transfer from General Fund	163,545	199,085				
Total Revenues			199,085				
Expenditures - Local Streets		Transfer # 965.997	Department # (463.000)				
EXPENDITURES (463)							
801	Contracted Services	199,085					
Total Expenditures			199,085				
		DIFFERENCE	0				
CEMETERY FUND							
Revenues - Cemetery Fund							
Activity		Line Item	Activity				
		Total	Total				
REVENUES							
3.600	Charges for Services	6,000					
3.664	MICF Cemetery Perpetual Care Fund	16,746					
3.610	MICF Cemetery Preservation Fund	5,184					
3.700	Transfer from General Fund	14,076	42,006				
Total Revenues			42,006				
Expenditures - Cemetery Fund		Transfer # 965.999	Department # (276.000)				

EXPENDITURES (276)									
702	Salaries	24,013							
714	Fringe Benefits	2,493							
740	Operating Supplies	11,000							
860	Transportation	0							
930	Repairs & Maintenance	4,500							
970	Capital Outlay	0			42,006				
Total Expenditures					42,006				





**City Clerk**

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**From:** Allen Burt  
**Sent:** Thursday, March 20, 2025 9:20 AM  
**To:** City Clerk  
**Cc:** Doud, Margaret; [annekemyers@yahoo.com](mailto:annekemyers@yahoo.com); Mayor's Assistant  
**Subject:** DPW rate information

In addition to the submitted DPW budget, adjustments were made to water and sewer rates and fees.

Water rates increase 4.1% for both residential and commercial customers.  
Sewer rates increase 5% for residential customers, and 14% for commercial accounts.

The biggest change in charges comes from the Readiness-to-Serve fee. This will now be charged year-round for all customers instead of only when the meter is installed. This change brings us in line with most other communities and was recommended by financial advisor Warren Creamer. This fee is considered to cover the fixed operating costs. Costs that we have year-round to operate the system.

The DPW is doing everything possible to reduce the impact of the rate increases needed to cover current, and upcoming, debt payments and project costs. As we move forward we will continue to reevaluate rates. Not all news is bad. The Biddle Point project just closed and only used \$3.798 million of the \$4.155 million budget. This, of course, means that debt payment will be smaller than previously calculated.

Once Council approves our rates and budget, I will send a letter to DPW customers explaining the changes.

Thank you,  
Allen

**Allen Burt**  
*Director of Public Works*  
City of Mackinac Island Department of Public Works  
Phone: 906-847-6130 Mobile: 231-412-7739  
7358 Market Street, PO Box 515, Mackinac Island, MI 49757  
Web: [www.cityofmi.org](http://www.cityofmi.org)  
Email: [midpw@cityofmi.org](mailto:midpw@cityofmi.org)

Mackinac Island Department of Public Works  
Statements of Revenues and Fiscal Year 2025-2026  
Budget Worksheet

Section VII, Itemc.

		Actual	Actual	Adjustments	Expected	2024	FY 2024-25	FY 2025-26
		April - Dec 2024	Jan-Mar 2024	Jan - Mar	March 31, 2025	Actual	Budget	Budget
	<b>Landfill Revenues</b>							
	500.615 · Charges for Svcs - Solid Waste	1,123,534	151,685	-	1,275,219	1,339,289	1,300,000	1,300,000
	500.675 · Recyclable Items - Sales	50,906	1,485	-	52,391	31,660	30,000	40,000
	500.672 · 0.35 Mill Levy	126,785	4,127	-	130,912	120,438	119,000	125,235
	500.700 · Housing - Rent	7,465	2,567	-	10,032	10,533	10,000	10,000
	500.676 · Other Revenue	-	-	-	-	-	-	-
	Landfill Capital Carryover	-	-	-	-	-	-	-
	Use of Internal Funds	-	-	-	-	-	-	-
	<b>Total Landfill Revenues</b>	<b>1,308,690</b>	<b>159,863</b>	<b>-</b>	<b>1,468,553</b>	<b>1,501,920</b>	<b>1,459,000</b>	<b>1,475,235</b>
	<b>526.000 · Landfill Expenses</b>							
	526.702 · Salaries	139,063	37,547	-	176,610	162,582	165,000	182,000
	526.714 · Fringe Benefits	59,303	15,765	-	75,068	68,036	75,000	87,000
	526.720 · MML Insurance	4,510	1,916	-	6,426	5,496	5,500	6,500
	526.728 · DPW - Administ Salaries	22,363	10,092	-	32,455	31,749	28,000	33,450
	526.731 · Collection Supplies	63,608	1,027	-	64,635	49,164	58,000	66,000
	526.740 · Maintenance/Repairs	35,758	1,145	-	36,903	16,422	50,000	60,000
	526.741 · Chemicals	-	-	-	-	-	-	-
	526.745 · Process Monitoring	-	-	-	-	-	-	-
	526.746 · Safety Program	168	-	-	-	-	2,000	2,000
	526.801 · Contract Lab Services	-	-	-	-	-	-	-
	526.802 · Engineering (Consulting)	-	728	-	728	791	2,000	2,000
	526.803 · Accounting Fees	9,249	2,773	-	12,022	12,642	15,000	14,000
	526.804 · Legal Fees	380	-	-	380	-	1,000	1,000
	526.806 · Bulk Item Removal	603,862	55,650	-	659,512	703,446	760,000	760,000
	526.807 · G' Water/Remediation	-	-	-	-	-	-	-
	526.809 · G' Water/Monitoring	4,004	3,131	-	7,135	11,160	13,000	12,000
	526.810 · Compost Lab Analysis	-	-	-	-	-	-	-
	526.840 · Freight	4,563	233	-	4,796	7,674	11,000	8,000
	526.850 · E Communications	4,913	3,926	-	8,839	10,975	10,000	10,000
	526.852 · Public Relations	-	-	-	-	-	-	-
	526.870 · Office Supplies	583	334	-	917	619	300	1,000
	526.871 · Postage	1,398	254	-	1,652	1,771	1,900	1,800
	526.895 · Uniforms	1,913	-	-	1,913	93	1,000	2,000
	526.921 · Electrical Power	5,387	3,014	-	8,401	9,529	10,000	10,000
	526.925 · Training & Seminars	200	-	-	200	690	1,000	1,000
	526.930 · Recyclable Collection	10,353	10,353	-	20,706	39,818	51,000	45,000
	526.931 · Fuel	10,532	-	-	10,532	12,424	14,000	14,000
	526.932 · Recyclable Shipping	40,221	-	-	40,221	32,260	23,000	41,000
	526.935 · H H W Program	16,690	-	-	16,690	13,494	15,000	18,000
	526.960 · Miscellaneous	480	404	-	884	1,468	2,000	2,000
	526.961 · Capital Improvements	-	-	-	-	-	100,000	-
	526.968 · Depreciation	-	-	-	-	101,327	-	-
	526.981 · Rental Property Property Tax	5,421	-	-	5,421	5,162	5,200	5,500
	526.982 · Rental Property Rep and Maint	13,972	227	-	14,199	818	20,000	20,000
	526.991 · Rental Property Principal	9,789	-	(9,789)	-	-	9,789	10,070
	526.992 · Rental Property Interest	3,958	1,649	-	5,607	4,116	3,958	3,677
	526.993 · Tractor - Interest Payments	11,149	-	-	11,149	-	4,500	12,000
	526.994 · Tractor - Principal Payments	30,740	-	(30,740)	-	-	12	-
	526.995 · Landfill Compactor Lease	-	-	-	-	-	-	-
	526.999 · Equipment Replacement Reserve (1	-	-	-	-	-	-	-
	<b>Total 526.000 · Landfill</b>	<b>1,114,530</b>	<b>150,168</b>	<b>(40,529)</b>	<b>1,224,001</b>	<b>1,303,726</b>	<b>1,458,159</b>	<b>1,430,997</b>
	<b>Total Expense</b>	<b>1,114,530</b>	<b>150,168</b>	<b>(40,529)</b>	<b>1,224,001</b>	<b>1,303,726</b>	<b>1,458,159</b>	<b>1,430,997</b>
	<b>Landfill Revenues over Expenses</b>	<b>194,160</b>	<b>9,695</b>	<b>40,529</b>	<b>244,552</b>	<b>198,194</b>	<b>841</b>	<b>44,238</b>

Mackinac Island Department of Public Works  
Statements of Revenues and Fiscal Year 2025-2026  
Budget Worksheet

Section VII, Itemc.

		Actual	Actual	Adjustments	Expected	2024		FY 2024-25	FY 2025-26
		April - Dec 2024	Jan-Mar 2024	Jan - Mar	March 31, 2025	Actual		Budget	Budget
	<b>Sewer Revenues</b>								
	500.602 · Charges for Svcs - Sewer	1,628,610	101,189	-	1,729,799	1,570,905		1,800,000	1,970,000
	500.609 · Impact Fee	89,158	2,495	-	91,653	91,585		108,640	-
	500.604 · Charges for Svcs - Connect Fee	24,158	830	-	24,988	21,755		25,000	25,000
	500.617 · Chgs Svcs Penalty - Sewer	8,249	1,493	-	9,742	8,554		8,000	8,000
	500.672 · 0.75 Mill Levy	234,221	7,625	-	241,846	225,375		221,000	268,360
	500.676 · Other Revenue	10,591	2,090	-	12,681	110,604		-	-
	County ARPA funds	-	-	-	-	-		-	-
	State Grants/Appropriations	22,441,212	5,493,281	-	27,934,493	13,045,875		1,750,000	-
	Sewer Prior Year Capital Carryover	-	-	-	-	-		100,000	-
	500.699 Fund Balance Appropriation	-	-	-	-	-		-	323,000
	500.700 · Director House - Rent	7,465	2,567	-	10,032	10,533		10,000	10,000
	Bond Proceeds (SRF)	-	-	-	-	-		-	-
	<b>Total Sewer Revenues</b>	24,443,664	5,611,570	-	30,055,234	15,085,186		4,022,640	2,604,360
	<b>527.000 · Sewer</b>								
	527.702 · Salaries	184,763	72,984	-	257,747	238,882		233,000	266,000
	527.714 · Fringe Benefits	57,797	20,309	-	78,106	74,780		80,000	90,000
	527.720 · MML Insurance	16,054	7,179	-	23,233	19,089		18,000	26,000
	527.728 · DPW - Administ Salaries	48,673	21,965	-	70,638	69,100		60,000	73,000
	527.740 · Maintenance/Repairs	41,703	32,678	-	74,381	86,103		100,000	100,000
	527.741 · Process Chemicals	43,680	3,602	-	47,282	71,125		72,000	72,000
	527.742 · Laboratory Supplies	21,160	68	-	21,228	13,933		16,000	22,000
	527.745 · Process Monitoring	15,360	22,915	-	38,275	10,237		11,000	15,000
	527.746 · Sludge Removal	102,427	-	-	102,427	88,371		78,000	105,000
	527.748 · Safety Program	7,656	-	-	7,656	74		3,000	5,000
	527.801 · Contract Lab Services	11,991	-	-	11,991	1,675		6,000	11,000
	527.802 · Engineering (Consulting)	8,533	28	-	8,561	5,503		10,000	10,000
	527.803 · Accounting Fees	9,249	2,773	-	12,022	12,642		15,000	14,000
	527.804 · Legal	7,120	1,940	-	9,060	6,030		12,000	10,000
	527.805 · Engineering	1,147	-	-	1,147	354		5,000	5,000
	527.810 · Contract Labor M P & S	-	-	-	-	-		-	-
	527.849 · Freight	4,137	1,878	-	6,015	9,401		12,000	10,000
	527.850 · E Communications	7,818	4,678	-	12,496	14,874		14,000	13,000
	527.870 · Office Supplies	2,017	723	-	2,740	1,603		2,000	2,000
	527.871 · Postage	1,398	254	-	1,652	1,771		2,000	2,000
	527.895 · Uniforms	500	-	-	500	-		1,500	1,500
	527.921 · Electrical Power	96,353	40,713	-	137,066	132,332		123,000	150,000
	527.925 · Training & Seminars	-	71	-	71	1,259		2,000	2,000
	527.931 · Fuel	1,657	-	-	1,657	2,727		5,000	3,000
	527.960 · Miscellaneous	2,153	210	-	2,363	1,201		2,000	2,000
	527.961 · Capital Improvements	22,591,466	5,656,890	(28,248,356)	-	-		2,271,000	515,000
	527.965 · Bond Issuance Costs	-	-	-	-	-		-	-
	527.968 · Depreciation	-	-	-	-	459,269		-	-
	527.969 · Bond Issuance Costs	-	-	-	-	-		-	-
	527.980 · Bad Debts	-	-	-	-	-		-	-
	527.981 · Rental Property Property Tax	5,421	-	-	5,421	5,162		5,500	5,500
	527.982 · Rental Property Rep and Maint	14,202	227	-	14,429	818		20,000	20,000
	527.991 · Rental Property Principal	9,789	-	(9,789)	-	-		9,789	10,070
	527.992 · Rental Property Interest	3,958	1,649	-	5,607	4,117		3,958	3,677
	527.995 · Bond - Interest Payments	110,811	139,223	-	250,034	297,600		233,632	368,700
	527.996 · Bond - Principal Payments	175,000	-	(175,000)	-	-		462,950	671,000
	527.999 · Equipment Replacement Reserve (4	-	-	-	-	-		-	-
	<b>Total 527.000 · Sewer</b>	23,603,993	6,032,957	(28,433,145)	1,203,805	1,630,032		3,889,329	2,603,447
	<b>Total Expense</b>	23,603,993	6,032,957	(28,433,145)	1,203,805	1,630,032		3,889,329	2,603,447
	<b>Sewer Revenues over Expenses</b>	839,671	(421,387)	28,433,145	28,851,429	13,455,154		133,311	913

Mackinac Island Department of Public Works  
Statements of Revenues and Fiscal Year 2025-2026  
Budget Worksheet

Section VII, Itemc.

		Actual	Actual	Adjustments	Expected	2024	FY 2024-25	FY 2025-26
		April - Dec 2024	Jan-Mar 2024	Jan - Mar	March 31, 2025	Actual	Budget	Budget
	<b>Water Revenues</b>							
	500.603 · Charges for Svcs - Water	852,131	64,087	-	916,218	812,765	936,000	995,000
	500.604 · Charges for Svcs - Connect Fee	24,158	830	-	24,988	21,755	27,000	25,000
	500.607 · Charges - Fire Hydrant Rental	-	9,000	-	9,000	9,000	9,000	9,000
	500.609 · Impact Fees	54,645	1,529	-	56,174	56,133	66,580	-
	500.616 · Chgs for Svcs - Penalty - Water	5,378	864	-	6,242	5,694	5,000	6,000
	500.672 · Mill Levy	-	-	-	-	-	-	-
	500.676 · Other Revenue	75	5,898	-	5,973	6,003	-	-
	500.698 · Prior Year Capital Balance Carryov	-	-	-	-	-	-	-
	500.699 · Fund Balance Appropriation	-	-	-	-	-	-	-
	500.700 · Director House - Rent	7,465	2,568	-	10,033	11,033	10,000	10,000
	State Grants/Appropriations	-	-	-	-	-	1,750,000	-
	Use of internal funds	-	-	-	-	-	300,000	-
	<b>Total Water Revenues</b>	<b>943,852</b>	<b>84,776</b>	<b>-</b>	<b>1,028,628</b>	<b>922,383</b>	<b>3,103,580</b>	<b>1,045,000</b>
	<b>536.000 · Water</b>							
	536.702 · Salaries	179,111	64,916	-	244,027	241,720	260,000	260,000
	536.714 · Fringe Benefits	75,944	20,873	-	96,817	81,151	82,000	112,000
	536.720 · MML Insurance	19,526	9,012	-	28,538	22,905	22,000	32,000
	536.728 · DPW Admin Salaries	60,513	27,308	-	87,821	85,909	74,000	91,000
	536.735 · Maintenance/Repairs	144,997	21,890	-	166,887	167,096	160,000	173,500
	536.740 · Process Chemical	30,767	5,264	-	36,031	28,202	32,000	40,000
	536.741 · Lab Supplies	10,399	2,373	-	12,772	21,876	23,000	15,000
	536.742 · Contract Lab Services	1,920	-	-	1,920	572	2,500	2,500
	536.745 · Process Monitoring	227	5,400	-	5,627	20,348	19,000	15,000
	536.746 · Safety Program	1,015	-	-	1,015	469	2,000	2,000
	536.748 · Lab Certification (MDPH)	808	-	-	808	2,274	5,500	5,500
	536.802 · Engineering (Consulting)	150	-	-	150	12,135	13,000	2,000
	536.803 · Accounting Fees	9,249	2,773	-	12,022	12,642	13,000	13,000
	536.804 · Legal	5,460	1,940	-	7,400	3,130	10,000	10,000
	536.805 · Engineering	282	2,671	-	2,953	33,438	30,000	30,000
	536.840 · Freight	3,473	457	-	3,930	3,798	5,000	5,000
	536.850 · E Communications	4,721	3,839	-	8,560	10,665	10,500	12,500
	536.870 · Office Supplies	2,247	193	-	2,440	1,171	2,000	2,000
	536.871 · Postage	1,397	254	-	1,651	1,921	2,000	2,000
	536.895 · Uniforms	993	-	-	993	1,662	2,500	2,500
	536.921 · Electrical Power	71,109	16,257	-	87,366	79,921	90,000	90,000
	536.925 · Training & Seminars	2,155	269	-	2,424	2,922	5,000	5,000
	536.931 · Fuel	1,937	-	-	1,937	3,412	3,500	3,500
	536.960 · Miscellaneous	807	195	-	1,002	1,285	1,500	1,500
	536.961 · Capital Improvements	15,091	-	-	15,091	-	2,100,000	9,000
	536.963 · Equipment Rental	-	-	-	-	-	-	-
	536.965 · Bond Issuance Cost	-	-	-	-	-	-	-
	536.968 · Depreciation	-	-	-	-	297,689	-	-
	536.980 · Bad Debts	-	-	-	-	-	-	-
	536.981 · Rental Property - Property Tax	5,421	-	-	5,421	5,162	5,500	5,500
	536.982 · Rental Property - Repair and Maint	13,977	227	-	14,204	818	20,000	20,000
	536.991 · Rental Property Principal	9,789	-	(9,789)	-	-	9,789	10,070
	536.992 · Rental Property Interest	3,958	1,649	-	5,607	4,117	3,958	3,677
	536.995 · Bond Interest	967	1,291	-	2,258	2,400	1,933	2,500
	536.997 · Act 99 - Interest Payments	-	-	-	-	-	-	-
	536.996 · Bond - Principal Payments	-	-	-	-	-	24,050	-
	536.998 · Act 99 - Principal Payment	-	-	-	-	-	-	-
	536.999 · Equipment Replacement Reserve (4	-	-	-	-	-	-	-
	<b>Total 536.000 · Water</b>	<b>678,410</b>	<b>189,051</b>	<b>(9,789)</b>	<b>857,672</b>	<b>1,150,810</b>	<b>3,035,230</b>	<b>978,247</b>
	<b>Total Expense</b>	<b>678,410</b>	<b>189,051</b>	<b>(9,789)</b>	<b>857,672</b>	<b>1,150,810</b>	<b>3,035,230</b>	<b>978,247</b>
	<b>Water Revenues over Expenses</b>	<b>265,442</b>	<b>(104,275)</b>	<b>9,789</b>	<b>170,956</b>	<b>(228,427)</b>	<b>68,350</b>	<b>66,753</b>

Mackinac Island Department of Public Works  
Statements of Revenues and Fiscal Year 2025-2026  
Budget Worksheet

Section VII, Itemc.

		Actual	Actual	Adjustments	Expected	2024	FY 2024-25	FY 2025-26
		April - Dec 2024	Jan-Mar 2024	Jan - Mar	March 31, 2025	Actual	Budget	Budget
	<b>Total Revenue</b>	<b>26,696,206</b>	<b>5,856,209</b>	<b>-</b>	<b>32,552,415</b>	<b>17,509,489</b>	<b>8,585,220</b>	<b>5,124,595</b>
	<b>Total Expense</b>	<b>25,396,933</b>	<b>6,372,176</b>	<b>(28,483,463)</b>	<b>3,285,478</b>	<b>4,084,568</b>	<b>8,382,718</b>	<b>5,012,691</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>1,299,273</b>	<b>(515,967)</b>	<b>28,483,463</b>	<b>29,266,937</b>	<b>13,424,921</b>	<b>202,502</b>	<b>111,904</b>
	<b>Other Income</b>							
	<b>Other Income</b>							
	993.000 - Gain on Sale of Asset	-			-	34,115		-
	994.000 - Interest Income	81,881	21,547		103,428	72,507	-	-
	Total Other Income	81,881	21,547	-	103,428	106,622	-	-
	<b>Net Other Income</b>	<b>81,881</b>	<b>21,547</b>	<b>-</b>	<b>103,428</b>	<b>106,622</b>	<b>-</b>	<b>-</b>
	<b>Revenues Over (Under) Expenditures</b>	<b>1,381,154</b>	<b>(494,420)</b>	<b>28,483,463</b>	<b>29,370,197</b>	<b>13,531,543</b>	<b>202,502</b>	<b>111,904</b>
	<b>Non-Cash Expenditures</b>							
	526.968 - Depreciation Expense - Landfill	59,265	38,714	-	97,979	101,327	-	-
	527.968 - Depreciation Expense - Sewer	341,793	113,939	-	455,732	459,269	-	-
	536.968 - Depreciation Expense - Water	223,227	74,410	-	297,637	297,689	-	-
	<b>Total Non-Cash Expenditures</b>	<b>624,285</b>	<b>227,063</b>	<b>-</b>	<b>851,348</b>	<b>858,285</b>	<b>-</b>	<b>-</b>
	<b>Revenues Over (Under) Expenditures after Non-Cash</b>	<b>756,869</b>	<b>(721,483)</b>	<b>28,483,463</b>	<b>28,518,849</b>	<b>12,673,258</b>	<b>202,502</b>	<b>111,904</b>

# WWTP

Funding source

Line East Bluff/Mission sewers	\$650,000	\$1.75 million FY 24 STA
Massy tractor replacement	est \$85,000	
Stonebrooke Lift	\$178,000	County \$100,000 ARPA
Repair broken manhole W. Bluff	est \$15,000	
Plant Project	\$77.4 million	\$15 million SRF Grant/

# WTP

Funding source

Replace membranes, Array Parts, valves	\$2.1 million	\$1.75 million FY 24 STA
Calcium Hypochlorite	\$1,494,000	
Repair Upper Res.	\$400,000	
Huron St Valve Pit	\$340,000	
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	
Replace strainers	\$452,000	
Replace electrical	\$651,000	
Replace damper actuators	\$308,000	
Galvanized line replacement	est \$60,000/year	

# SWHF

Compost building roof	?? Needs inspection
Shredder	??

# Housing

water sewer line	40000
washer	1000

Fiscal Year

Matching Funds needed		
AG grant	20% (up to \$350,000)	26
Funds		26
		26
39.7 million ARPA Grant/ \$24 million loan		24-26
		Ongoing project
		Ongoing project - soon
Matching funds needed		
AG grant	Up to \$437,500	27

Ongoing until 2037 - 5%/year avg

Highlighted cells are FY 26 projects

moves to loan portion of funding



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, 2026.

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%, 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, 2026 shall be as follows:

### A. **Legislative and Executive**

Alderman	\$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	\$60,374.47 per year (\$2,322.10/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	\$18.12 per hour for first eight (8) hours, \$27.18 per hour for each additional hour; payroll related fringe benefits.
Election Board Member	\$15.80 per hour for first eight (8) hours, \$23.71 per hour for each additional hour; payroll related fringe benefits.
City Clerk	\$50,462.78 per year (\$1,940.88/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 - \$23.69 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.

City Treasurer	\$50,462.78 per year (\$1,940.88/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 - \$24.26 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.
Non-elected Contracted City Assessor	\$86,000.00 per year (\$3,307.70/bi-weekly); payroll related fringe benefits; all benefits as per contract; health insurance

**C. Public Safety**

Chief of Police	\$96,140.06 per year (\$3,697.69/bi-weekly); payroll related fringe benefits; all other benefits as per contract.														
Police Officer	Payroll related fringe benefits; all other benefits as per contract														
	<table> <tr> <td>Entry Rate of Pay</td><td>\$23.39 per hour</td></tr> <tr> <td>After 12 months</td><td>\$24.03 per hour</td></tr> <tr> <td>After 24 months</td><td>\$25.30per hour</td></tr> <tr> <td>After 36 months</td><td>\$27.18 per hour</td></tr> <tr> <td>After 48 months</td><td>\$29.09 per hour</td></tr> <tr> <td>After 60 months</td><td>\$31.60 per hour</td></tr> <tr> <td>Corporal</td><td>\$33.18 per hour</td></tr> </table>	Entry Rate of Pay	\$23.39 per hour	After 12 months	\$24.03 per hour	After 24 months	\$25.30per hour	After 36 months	\$27.18 per hour	After 48 months	\$29.09 per hour	After 60 months	\$31.60 per hour	Corporal	\$33.18 per hour
Entry Rate of Pay	\$23.39 per hour														
After 12 months	\$24.03 per hour														
After 24 months	\$25.30per hour														
After 36 months	\$27.18 per hour														
After 48 months	\$29.09 per hour														
After 60 months	\$31.60 per hour														
Corporal	\$33.18 per hour														
Admin. Assistant	\$15.28 to \$20.00 per hour; payroll related fringe benefits.														
Public Safety Ass't	\$12.84 - \$14.94 per hour; payroll related fringe benefits.														
Vehicle Escort	\$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	\$141.12 per shift; paid to the officer in charge of the department during the overnight absence of the Chief.														
Fire Chief	\$18,062.74 per year; \$28.33 per hour per run; health insurance														

**Public Safety Cont'd:**

Deputy Fire Chief #1	\$4,628.57 per year; \$28.33 per hour per run	
Deputy Fire Chief #2	\$4,628.57 per year; \$28.33 per hour per run	
Fire Captain	\$2,822.30 per year; \$28.33 per hour per run	
Fire Lieutenant	\$1,693.38 per year; \$28.33 per hour per run	
Fire Engineer	\$3,951.22 per year; \$28.33 per hour per run	
Fire Sergeant	\$1,354.71 per year; \$28.33 per hour per run	
Fire Corporal	\$451.57 per year; \$28.33 per hour per run	
Fire Marshall	\$3,838.34 per year; \$28.33 per hour per run	
Fire Administrator	\$18.58 - \$23.69 per hour; average twelve (12) hours per week; payroll related fringe benefits	
Fire Fighter	Entry Rate of Pay	\$18.90
	After 5 years	\$22.18
	After 10 years	\$25.26
	After 15 years	\$28.33
Probationary Fire Fighter	Entry Rate of Pay	\$13.13
	After 1 year	\$15.70
Marine Division		
Commander	\$6,000.00 per year; \$28.33 per hour per run	
Coxswain	\$1,500.00 per year; \$28.33 per hour per run	
Engineer	\$950.00 per year; \$28.33 per hour per run	
Deckhand	Entry Rate of Pay (1 year)	\$13.13
	(2-5 years)	\$18.90
	(6+ years)	\$22.18
Building Official City Engineer Zoning Administrator	\$58.71 per hour (\$97,693.44 annually) payroll related fringe benefits; all benefits as per contract	
Building Official	\$62.99 per hour; payroll related fringe benefits	

Plann Comm/HDC	\$19.26 to \$26.00 per hour; no more than twenty-five (25) hours per week;
Bldg Dept Secretary	Payroll related fringe benefits.

**D. City Maintenance/Grounds/Buildings/Streets**

City Foreman	\$32.28 per hour (\$67,142.40 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	\$18.00 to \$20.00 per hour; payroll related fringe benefits.
Buildings Custodian	\$19.98 per hour (\$41,558.40 annually); payroll related fringe benefits; health insurance; \$1,000 annual employer contribution for retirement to be disbursed per section 2 of this ordinance.
Cemetery Laborer	\$17.00 to \$21.44 per hour; payroll related fringe benefits.

**E. Recreation/Culture**

Librarian	\$14.00 to \$23.71 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 \$15.80 per hour; payroll related fringe benefits.
Recreation Director	\$49,284.18 per year (\$1,895.55/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	\$16.38 per hour; payroll related fringe benefits.

**Sec. 6. EFFECTIVE DATE**

The rates of compensation established herein shall become effective April 1, 2025.

Date Adopted:	March 26, 2025
Date Effective:	April 1, 2025

**LICENSE AND PERMIT FEES AND RATES  
FOR THE 2025 LICENSING YEAR  
CITY OF MACKINAC ISLAND, MICHIGAN  
Ord. No. \_\_\_\_\_, Eff. April 1, 2025**

An ordinance to set and establish those fees and rates for licenses, permits, and other municipal services of which are provided for and required through the enactment of various regulatory ordinances or resolutions.

**THE CITY OF MACKINAC ISLAND ORDAINS:**

**Section 1. PURPOSE OF FEES AND RATES.**

For the enhancement of public safety, public service, and general welfare, the use of municipal and public properties and personnel are made available to and are utilized by individuals, or groups of individuals, for the common good in order to ensure that such use and activity is in the best interest of the public. Such provision of services does result in financial obligations upon the City of which are more appropriately assessed upon the user of such service. Those fees and rates herein established and ordained are intended to be reasonable in their assessment in order to recover a portion of cost incurred by the City of Mackinac Island in the provision of these services.

**Section 2. FEES AND RATES ESTABLISHED.**

For the Licensing Year commencing May 1, 2025, the following schedules and tables with fees and rates are hereby ordained to be assessable and collectable for the described activities or services as so enumerated within;

**A. Schedule A – Business and Commerce**

New Business (each location)	\$400.00
Business Renewal (each location)	\$ 55.00
Off-Island Business	\$150.00

All business licenses expire on May 1<sup>st</sup> each year. There will be a late fee of \$50.00 for all renewal business licenses that haven't applied within thirty (30) days of expiration each year. All renewal licenses that haven't applied by June 1<sup>st</sup> each year will pay a new business license fee.

**B. Schedule B – Cultural and Recreational**

1. Library:
 

Book Replacement Fee	\$Replacement cost of the book
Photocopy (per page)	\$ .25
Membership Fee (non-resident, per person)	\$ 10.00
Faxes – Outgoing (\$1.25 each additional page)	\$ 3.00 first page
Faxes – Incoming (\$1.00 each additional page)	\$ 2.00 first page
  
2. Kayak Storage Rental (May 1 – October 31) \$ 50.00 each

### 3. Community Hall Deposit and Rental Fees:

a.	For All Functions		
	<u>Individual – Resident (year-round resident) - Deposit \$200.00</u>		
	Up to 50 People	Fee	\$ 50.00
	Up to 100 People	Fee	\$ 100.00
	Up to 200 People	Fee	\$ 150.00
	<u>Individual – Non-Resident – Deposit \$500.00</u>		
	Up to 50 People	Fee	\$2,000.00
	Up to 100 People	Fee	\$3,500.00
	Up to 200 People	Fee	\$5,000.00
	<u>Non-Profit Group – Deposit \$200.00</u>		
	Up to 50 People	Fee	\$ 50.00
	Up to 100 People	Fee	\$ 100.00
	Up to 200 People	Fee	\$ 150.00
	<u>For-Profit Group – Deposit \$500.00</u>		
	Up to 50 People	Fee	\$2,500.00
	Up to 100 People	Fee	\$4,000.00
	Up to 200 People	Fee	\$5,500.00

### 4. Stuart House Admissions

Per Person Rate	Fee	\$5.00
Family Rate	Fee	\$10.00
12 years of age and under	Fee	Free

## C. **Schedule C – Public Safety**

### 1. Inspections:

Commercial Stable (each)	
1 – 25 horses	\$ 400.00
26 – 50 horses	\$ 600.00
51 – 100 horses	\$ 800.00
101 – 200 horses	\$1,000.00
Private (Residential) Stable (each location)	\$ 100.00
Up to eight (8) horses	

### Snowmobile Fees

Resident Commuter Annual Fee:	
November 1 – December 31 (discount early registration)	\$ 5.00
January 1 – April 15 (regular registration)	\$ 15.00
Daily Permit Fee	\$ 5.00

### 2. Impounds:

Dog	\$ 25.00
Bicycle (plus cost of current/valid license)	\$ 20.00
Luggage Cart	\$ 25.00
Snowmobile	\$ 75.00
Drone Permit	\$ 25.00

**D. Schedule D – Transportation & Conveyance**

Section VII, Iteme.

1. Horse Drawn/Use:

Hourly Livery Carriage (each)	\$ 215.00
Sightseeing Carriage (each)	\$ 240.00
Hotel Bus (each)	\$ 240.00
Taxi (each)	\$ 240.00
Drive Yourself Carriage (each)	\$ 70.00
Single Horse Dray (each)	\$ 65.00
Double Horse Dray (each)	\$ 105.00
Commercial Saddlehorse (each)	\$ 70.00
  
2. Bicycle:

Commercial Rental Bicycle License (each)	\$ 60.00
Commercial Rental Bicycle Replacement License (each)	\$ 70.00
Annual License (each)	\$ 3.50
Tourist License (each)	\$ 2.00
  
3. Motor Vehicle Permit – Fees Charged Per Vehicle, Per Location:

Trailer pulled behind a vehicle	\$ 75.00
Trailer pulled behind a dray	\$ 15.00
Utility Cart, Lawn Care Maintenance Tractor (annual)	\$ 50.00
Commercial Golf Cart	\$ 30.00
Contracted Residential Vehicle (annual)	\$ 35.00
Truck w/dumpster one (1) delivery & one (1) removal	\$ 175.00
<u>Automobile / SUV / 1-Ton / Pick-Up /Conversion Van / Backhoe / Forklift /</u>	
<u>Skid steer / Man Lift</u>	
1 - 3 days use - \$150.00	4 - 6 days use - \$200.00
7 - 15 days use - \$275.00	16 - 30 days use - \$375.00
 <u>Single Axle Delivery Truck / 5-yrd Dump Truck</u>	
1 - 3 days use - \$250.00	4 - 6 days use - \$300.00
7 - 15 days use - \$375.00	16 - 30 days use - \$475.00
 <u>Tandem Axel Delivery Truck / 10-yrd. Dump Truck / Modular House Moving Truck</u>	
1 - 3 days use - \$275.00	4 - 6 days use - \$325.00
7 - 15 days use - \$425.00	16 - 30 days use - \$600.00
 <u>Front-End Loader</u>	
1 - 3 days use - \$250.00	4 - 6 days use - \$300.00
7 - 15 days use - \$375.00	16 - 30 days use - \$550.00
 <u>Bulldozer / Grader / Crane</u>	
1 - 3 days use - \$150.00	4 - 6 days use - \$200.00
7-15 days use - \$275.00	16 - 30 days use - \$450.00
 <u>Redi-Mix/Pump Truck / Concrete Truck (4 cubic yrd max.) / Single Bottom Tractor-Trailer</u>	
1 - 3 days use - \$275.00	4 - 6 days use - \$325.00
7 - 15 days use - \$425.00	16 - 30 days use - \$600.00



**E. Schedule E – Zoning Review/Approvals/Permits**

Standard Residential	\$ 150.00
Standard Commercial	\$ 400.00
Zoning Variance	\$1,500.00
Ordinance Interpretation	\$ 300.00
Rezoning	\$3,500.00
Lot Split	\$ 800.00
Lot Combo	\$ 400.00
Special Land Use	\$1,000.00
Appeal of Decision to Zoning Board of Appeals	\$1,000.00
Planned Unit Development	\$2,000.00
Non-Profit Organization	One-Half Commercial Rates
Revision Fee	1/3 of original permit cost
Penalty Fee	\$ 250.00
(for work performed without a permit or not to the specifics of approved application; addition to the permit fee)	
Architectural Review Fee	100% of cost of review
(if review is required by City ordinance, or no fee if the Commission requests a review, but it is not required by the City ordinance)	

**F. Schedule F – Building Construction Plan Review/Inspections/Sign Permits**

1. One or Two Family Residential and Accessory Structures (based on gross area):

Each Floor	.30/sq.ft., \$60.00 minimum
Basement	.25/sq.ft., \$60.00 minimum
Piers, Piles, Slab, Crawl Space	.20/sq.ft., \$60.00 minimum
Additions	.30/sq.ft., \$60.00 minimum + Foundation
Remodeling	.30/sq.ft., \$60.00 minimum
Modular Homes:	
State of MI Pre-Inspected Unit	75% of residential fee for finished floor areas only.
HUD Approved Single Wide Mobile Home	\$100.00
HUD Approved Double Wide Mobile Home	\$200.00
Residential Attached Garage	.25/sq.ft., \$60.00 minimum + Foundation
Utility Building/Private Garage	.25/sq.ft., \$60.00 minimum + Foundation
Deck	.20/sq.ft., \$60.00 minimum + Foundation
Breezeway	Same as additions
Enclosed Porch	Same as additions
Covered Porch	.25/sq.ft., \$60.00 minimum + Foundation
Demolition	\$200 (no charge for accessory buildings under 200 square foot)
Residential Storage Shed/Accessory Bldg.	
Not exceeding 200 sq.ft.	No Permit Required
Greater than 200 sq. ft. and not on a permanent foundation	\$100.00
Miscellaneous Residential Construction	\$100.00
Moving/Relocation of Existing Structure to Another Property	Same as New Construction

- |    |   |   |
|----|---|---|
| 2. | <u>Non-Profit Organization</u>  | One-half Commercial Rates   |
| 3. | <u>Commercial Construction (based on Total Construction Costs) (Including Temporary Hard Sided Structures for Construction Storage and Shop Use)</u><br>\$1.00 to \$1,000.00<br>\$1,001.00 to \$10,000.00<br><br>\$10,001.00 to \$100,000.00<br><br>\$100,001.00 to \$500,000.00<br><br>\$500,001.00 and \$1,000,000.00<br><br>\$1,000,001.00 and over<br><br>Change of Use/Without Physical/<br>Structural Alterations<br>Temporary Storm/Weather Shelter<br>Attached to Commercial Structure<br>(seasonal)<br>Detached Commercial Related Accessory<br>Structures Less than 120 sq. ft. | \$225.00<br>\$225.00, plus \$28.00 per<br>\$1,000.00 over \$1,000.00<br>\$477.00, plus \$9.00 per<br>\$1,000.00 over \$10,000.00<br>\$1,287.00, plus \$8.00 per<br>\$1,000.00 over \$100,000.00<br>\$4,487.00, plus \$7.00 per<br>\$1,000.00 over \$500,000.00<br>\$7,987.00, plus \$6.00 per \$1,000.00 over<br>\$1,000,000.00<br>\$200.00<br><br>\$100.00 one-time only fee; provided that the<br>design, construction, and placement does not<br>change from originally approved design.<br><br>No permit required |
| 4. | Appeal to Construction Board of Appeals   | \$700.00  |
| 5. | <u>Commercial Signs (See Sign Ordinance)</u><br>Including:  | \$50.00 each sign<br>(A separate/additional Building permit may<br>be required for some signs)  |
|    | * <u>Wall Sign</u><br>* <u>Window Sign</u><br>* <u>Awning or Canopy Sign</u><br>- New Installation<br>- Modification to an existing<br>awning or canopy   |   |
|    | <u>Special Event Signage</u><br>- Banners, balloons, campaign<br>posters, etc.<br>- Off-Premise Commercial Sign   | No Permit or Fee Required<br>Permit & Fee as applicable   |
|    | <u>For Sale/For Rent Sign</u><br>- Private Resident<br>- <b>Commercial Property/Realty Listing</b><br>- Directional, Safety, Informational  | No Permit or Fee Required<br><b>\$50.00</b> annual permit fee<br>No Permit or Fee Required  |

## G. Schedule G – Administrative and Other Services

Photocopies and Copies of Public Records	\$1.00 per page and current Employee hourly wage for copying documents
Competitive Event or Parade Permit	\$ 25.00 (1-50 people) \$100.00 (51 or more people)
Commercial Fireworks Permit	\$100.00 application fee
Sidewalk/Land Use Permit (for temporary occupancy/use, i.e. construction barriers, scaffolding, bracing, etc.	\$25.00, each location per seven (7) day period (City of Mackinac Island and/or the Mackinac Island Police Department reserve the right to Apply restrictions as needed to any permit)
Street/Sidewalk/Curbing Utility Cut	\$5,000.00 Performance Bond (cash, cashier's check, or surety bond)
Street/Sidewalk/Curbing Utility Cut Fee	\$1,000.00
Sidewalk Repair	\$ 50.00 application fee
Land Division Application Fee	\$ 500.00 each application

## H. Schedule H – Cemetery

Single Lot, each – Resident	\$ 400.00
Perpetual Care, per person, per burial	\$ 300.00
Cemetery buy back administration fee (per hour)	\$ 50.00

## I. Schedule I – Historic District Fees.

Definitions for Fee Schedule:

**Resource:** A publicly or privately owned historic or non-historic building, structure, object, site, feature or open space within a historic district.

**Replacement/Like for Like:** Work that does NOT change the detail, size or shape of a resource. Replacement “work” requires Staff Approval only and a Certificate of Appropriateness from the HDC.

- Examples:
1. Replacing rotted fence with the same wood is “like for like”.
  2. Replacing a wood window in the same opening with the same type window is “like for like”.
  3. Replacing a porch with no changes to material, size or shape is “like for like”.

**Repair/Alteration:** Restoring a decayed or damaged resource to a good or sound condition by any process. A repair that changes the external appearance or detail of a resource constitutes “work” requiring Commission review and Certificate of Appropriateness from the HDC.

**Demolition:** The razing or destruction, whether entirely or in part, of a resource and includes, but is not limited to, demolition by neglect. Demolition requires a Notice to Proceed from the HDC.

**STAFF REVIEW**

Staff review of exterior like for like work including building plans \$ 25.00

**HISTORIC DISTRICT COMMISSION APPLICATION FEES****Demolition of a resource**

Entire resource without replacement \$1,500.00

A portion of resource or yard structure \$ 750.00

Without replacement (such as porches, stairs, sheds, gates)

Repair/Alteration of a Resource \* \$ 600.00

Relocation of a resource \$ 750.00

New Construction: Principal \$ 750.00

Revised Plans previously submitted \$ 250.00

New Construction: Accessory resource \$ 100.00

(such as outbuilding, fence, shed)

**Residential Additions:**

Which change the exterior appearance of a single story \$ 250.00

Residential Additions: Which change more than a single story \$ 500.00

Miscellaneous Work \$ 100.00

Satellite Dish Placement Fee on Property in a Historic District \$ 100.00

Propane Tank Placement Fee on Property in a Historic District \$ 100.00

Work that is completed without approval shall be required to pay \$250.00 in addition to the applicable Application Fee. This is in addition to those remedies available to the HDC as provided by law.

\* A Repair/Alteration may be determined to be demolition requiring one of the exceptions listed in Ordinance No. 443, Section 14, to be met.

**Sec. 3. Repealed.**

All previous ordinances inconsistent with the terms and provisions of this ordinance, including ordinance No. 487, are hereby repealed.

**Sec. 4. Effective Date.**

This ordinance and fees and rates provided herein, shall become effective

Adopted: March 26, 2025

Effective: April 1, 2025